



**Strathcona**  
REGIONAL DISTRICT



**British Columbia, Canada**

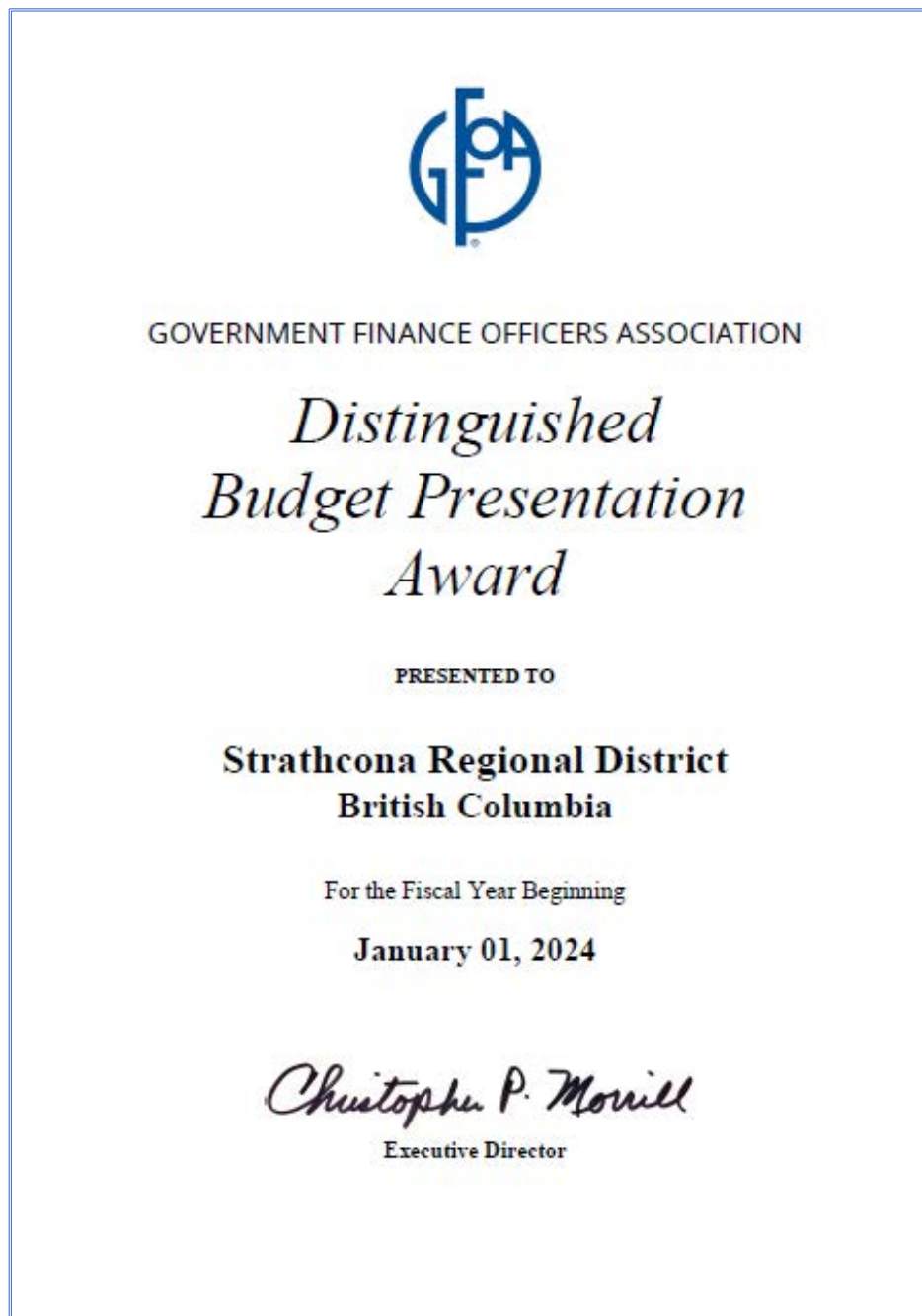
**2025 – 2029 Financial Plan**

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## GFOA Recognition:

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Strathcona Regional District for its annual budget for the fiscal year beginning January 1, 2024. 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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<b>INTRODUCTION</b>	<b>About the SRD</b>	Letter from CAO.....	6
		Mission, Core Values, and Vision.....	7
		Elected Officials, Appointed Officers, and Senior Managers.....	8
		Strategic Priorities.....	9
	<b>About the Plan</b>	Transmittal Letter.....	11
		Budget in Brief.....	15
	<b>Summary Information</b>	Financial Plan Layout.....	17
		Function & Fund Relationship.....	18
		Consolidated Fund Summaries.....	21
		Organizational Chart.....	24
Departmental Roles & Responsibilities.....		25	
Participation.....		33	
Operating Segment Overview.....		35	
Capital Segment Overview.....		36	
Reserve Segment Overview.....		38	
Debt Segment Overview.....		40	
Comparative Values and Census Profile .....	41		
<b>DETAILED REGIONAL DATA</b>	<b>Regional Board</b>	Municipalities.....	45
		City of Campbell River - Tax Summary Per Home.....	54
		Village of Gold River - Tax Summary Per Home.....	57
		Village of Sayward - Tax Summary Per Home.....	60
		Village of Tahsis - Tax Summary Per Home.....	63
		Village of Zeballos - Tax Summary Per Home.....	65
		Ka:'yu:'k't'h'/Che:k'tles7et'h' First Nation - Tax Summary Per Home.....	67
	Corporate Services.....	71	
	Regional Services.....	85	
	<b>Electoral Area Services Commission</b>	Electoral Area Shared Services.....	105
		Community Works Funds Summary.....	116
		Electoral Area A.....	127
		Electoral Area A - Tax Tax Requisition Detail.....	131
		Electoral Area B.....	145
		Electoral Area B - Tax Tax Requisition Detail.....	149
		Electoral Area C.....	165
	Electoral Area C - Tax Tax Requisition Detail.....	169	
	Electoral Area D.....	187	
	Electoral Area D - Tax Tax Requisition Detail.....	191	
	<b>Strathcona Gardens Commission</b>	Gardens Overview.....	213
Strathcona Gardens - Tax Summary Per Home.....		217	
<b>OTHER</b>	<b>Policy Maps Glossary</b>	Financial Plan Process and Policies Summary.....	226
		Maps.....	228
		Glossary.....	238



## Message from the Chief Administrative Officer

To the residents of the Strathcona Regional District,

As we move forward into a new fiscal period, I am pleased to present the 2025-2029 Financial Plan for the Strathcona Regional District (SRD). This plan reflects our commitment to strategic investment, responsible financial management, and advancing the Board's priorities of community well-being, climate resiliency, and good governance.

The financial planning process began in the fall with staff-level preparations, followed by workshops and deliberations with the Board of Directors. The result is a comprehensive financial framework that outlines funding for essential services, infrastructure projects, and long-term initiatives that will benefit residents across the region. It is important to note that not all electoral areas and municipalities participate in every service, but this plan ensures transparency and clarity regarding service delivery and cost allocation.

Despite the challenges of inflation and rising operational costs, we remain dedicated to responsible growth and community enhancement. The 2025-2029 Financial Plan prioritizes key investments, including the REC-REATE project, which will replace the aging Strathcona Gardens facility with modern, expanded sports and rehabilitation amenities.

The SRD has also allocated funding for the Just Like Home Lodge and the newly established Healthcare Workforce Housing initiative. These investments will improve access to essential healthcare services for patients and families traveling to Campbell River for specialized medical care while addressing workforce housing shortages—supporting the region's long-term sustainability.

Disaster risk reduction and climate adaptation remain key priorities, with senior government grants supporting projects in wildfire preparedness, climate resilience, and environmental responsibility. Additionally, investments in energy efficiency and infrastructure upgrades will further strengthen sustainability and resilience across the region.

Good governance remains at the forefront, with dedicated funding for First Nations reconciliation, public engagement improvements, and professional development for Board members and staff. These initiatives reflect our dedication to transparent decision-making and strengthening relationships across the region.

I extend my sincere gratitude to the Board of Directors, staff, and residents for their collaboration and input in shaping this financial plan. Together, we will continue to build a resilient, inclusive, and thriving Strathcona Regional District.

Sincerely,

A large, stylized handwritten signature in blue ink, appearing to read "David Leitch".

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 background. 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 represent: a group of three people, hands holding a heart, two overlapping documents, a server rack with a gear, and a classical building facade.

**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.



More information available on the [SRD.ca website](http://SRD.ca).

**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.

April 1, 2025

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 whose 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 pertains 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 are 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 a clear overview of this information. For convenience the digital version of 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.

### Methodology and Basis of Budgeting:

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 same standard applies to the annual financial statements and Statement of Financial Information (SOFI) reports. The basis of budgeting and the basis of accounting are the same. Please refer to the Finance section of our [webpage](#) for more information.

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 Board's 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 Board's 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 before March 31<sup>st</sup>.

### 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:

At the conclusion of the 2025 budget process, a significant change was made to the method by which administrative overhead is allocated across the organization. The primary policy change expands the scope of costs included in the calculation; historically the calculation excluded and did not consider the majority of overhead costs including administrative support to all the subregional committees, agendas, minutes, bylaws, legislative services, elections, records managements, electoral approval processes, freedom of information, as well as general office costs.

Under the previous allocation policy, all managerial costs were distributed based on property assessment values, rather than using a logical, needs-based approach that accounted for which areas actually generated the expenditure. Although this method allowed for equitable distribution of regional costs—due to its consistent application—it failed to fairly allocate subregional costs.

Although the review took place late in the budget cycle, it clearly highlighted the inequities in the existing distribution model. Like all regional districts, the SRD delivers both regional services that benefit all members equally and an additional layer of governance—comparable to municipal staff services in villages, towns, and cities across the province—which serves only specific areas. In municipalities, managerial costs related to operations within their own taxing boundaries are fully covered by their own taxpayers, without any cost-sharing.

A review of policies from comparable regional districts identified straightforward methods to correct this imbalance. Cost-sharing ratios were established based on which areas benefit from different types of overhead. As a result, regional costs are now allocated at the regional level, while subregional costs are shared among the relevant areas. If a cost arises from an activity within an electoral area—similar to how expenses are handled in an incorporated municipality—the local taxpayers will bear the full cost, ensuring it is not subsidized by other jurisdictions in the district.

Ultimately, the new policy resulted in a shift of costs from municipal members to Electoral Area members, as well as a reallocation of administrative overhead from individual services to core administrative functions. This outcome was expected, given that the previous policy simply did not account for the additional governance layer required to support the localized services.

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

As we look ahead to 2025, the SRD remains focused on delivering core services efficiently while responding to emerging challenges and opportunities. Key priorities for the year include:

**Infrastructure Renewal and Asset Management**

Aging infrastructure continues to be a critical concern. In 2025, the SRD will prioritize capital planning and proactive maintenance for water systems, wastewater infrastructure, and community facilities. Securing long-term funding and optimizing asset management plans will be central to ensuring sustainable service delivery.

**Affordability**

With rising service demands and cost pressures, the Regional Board will focus on long-term financial planning, responsible budgeting, and identifying efficiencies. We will continue to pursue grant opportunities and explore partnerships to maximize value for taxpayers.

**Emergency Preparedness and Climate Resilience**

With increasingly frequent climate-related events such as wildfires, floods, and extreme weather, the SRD will continue to strengthen emergency management planning. Integrating climate adaptation and mitigation strategies into planning efforts and capital projects remains a priority.

**Reconciliation and Relationship-Building with Indigenous Communities**

Advancing meaningful reconciliation with local First Nations remains a top priority. The Regional Board will continue to engage in open dialogue, pursue collaborative initiatives, and explore joint planning opportunities that reflect the principles of mutual respect and shared stewardship.

**Community Engagement and Transparency**

Enhancing public trust and citizen involvement remains essential. In 2025, the SRD will expand digital tools and communication strategies to improve engagement, increase access to information, and ensure community voices are reflected in decision-making.

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.

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.

With appreciation,



Mike Harmston, CGA, CPA  
Chief Financial Officer

2025 Budget timeline:

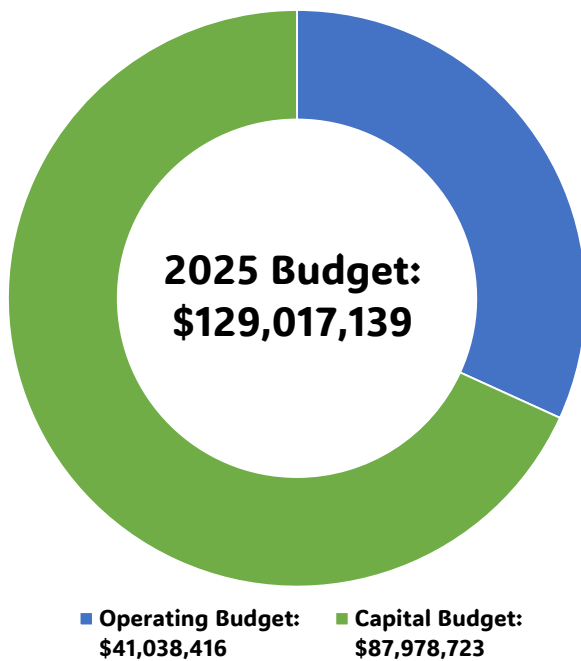


**Budget process:** Please refer to the budget process section toward the end of this document for a more in-depth discussion on how the budget process flows throughout the year including how projects and initiatives are first introduced, analysed, approved in the budget, and then finalized.

## Financial Outlook

The 2025-2029 Financial Plan has been designed to advance the [Board’s strategic plan](#) by supporting community well being, climate resiliency, and good governance. The Financial Plan reflects our local government’s commitment to strategic investment and community development despite the challenges of ongoing inflation. This year, we are proud to allocate funding for the largest recreation project in our history, enhancing public spaces and promoting active lifestyles for residents of all ages. These priorities demonstrate our dedication to long-term planning and ensuring a vibrant, inclusive, and resilient community for generations to come.

### 2025 Budget Composition



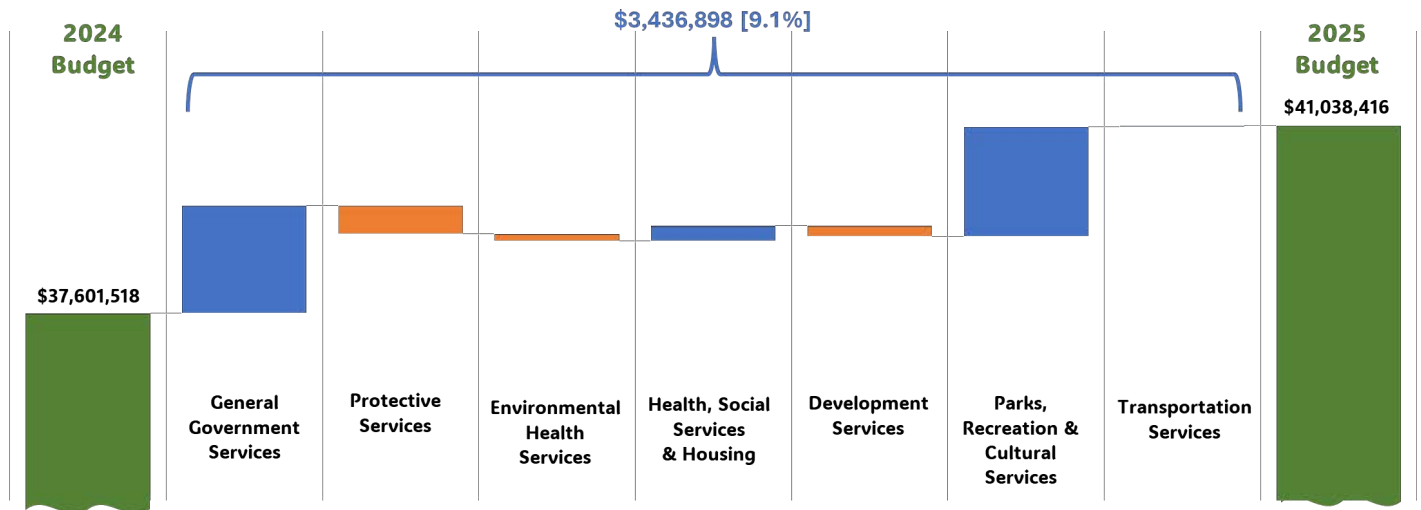
### 2025 Assessment/Tax Change

	ASSESSMENT CHANGE	AVERAGE HOME   AVERAGE TAX
Campbell River	2.7%	\$705,705   \$629 [↑ \$78]
Gold River	2.9%	\$270,838   \$43 [↓ \$(1)]
Sayward	6.6%	\$322,479   \$324 [↑ \$256]
Tahsis	11.4%	\$179,068   \$29 [↑ \$2]
Zeballos	8.7%	\$139,577   \$24 [↑ \$1]
KCFN	21.5%	\$12,900   \$1 [↑ \$0]
Area A	3.4%	\$407,124   \$716 [↑ \$34]
Area B	(0.5)%	\$719,249   \$1,535 [↑ \$64]
Area C	(0.4)%	\$655,135   \$841 [↑ \$193]
Area D	1.2%	\$757,540   \$2,405 [↑ \$96]

*2.2% Average*

Board Strategic Plan	Notable initiatives to achieve goals. [Function Code Reference]
Community Well Being	<ul style="list-style-type: none"> <li>- \$5M Regional Housing Project &amp; Just-Like Home Initiative. [450 &amp; 451]</li> <li>- \$120M Recreate project including sport and rehabilitation facilities. [640]</li> <li>- Renewed partnership with VIHA to support Community Health Network [401]</li> <li>- \$895K in funding over 5 years for community grants. [111, 120, 123, 126, 127]</li> <li>- \$700K funding for Broadband Communication and Earthquake Early Warning [149]</li> <li>- \$390 Regional Transportation and eBike Charging Station projects. [111]</li> </ul>
Climate Resiliency	<ul style="list-style-type: none"> <li>- \$2.8M in Senior Government Grants supporting Disaster Risk Reduction, climate adaptation, Wildfire Risk Reduction, and EOC training. [272]</li> <li>- \$670K Corporate Office Envelope and Window Replacement project [111]</li> <li>- \$815K CO2 Plant and Energy efficiency upgrades. [640]</li> </ul>
Good Governance	<ul style="list-style-type: none"> <li>- Combined \$368K funding over 5 years for First Nations Reconciliation initiatives. [118]</li> <li>- \$100K Website and Communication Overhaul project [118 &amp; 640]</li> <li>- \$140K Board and Staff certification, education and training allowances [various]</li> </ul>

## 2024 to 2025 Operating Budget Change



### Notable Changes to the Operating Budget:

For clarity, changes to the operating budget do not reflect annual changes to taxation; rather changes reflect all operating activity included grant funded project, debt flow throughs to municipal members, and other non-cash transactions.

The section below delves into the primary factors driving annual changes in the operating budget, going beyond the typical fluctuations that occur from year to year. While routine variations in revenue and expenditure are expected in any financial cycle, this analysis highlights significant contributors that play a pivotal role in shaping the budget. These factors may include changes in market conditions, shifts in organizational priorities, adjustments to regulatory or compliance requirements, unexpected economic disruptions, or strategic investments in key initiatives. Understanding these elements provides valuable insight into the broader dynamics influencing the organization's financial planning and resource allocation.

**General Government Services - \$1,939,953 Total Increase:** \$460,000 Increase reserve transfers associated with higher interest income and Gas Tax transfers received from the province. \$92,000 First Nations Framework Business Case, \$85,000 Tahsis Debt Servicing. \$45,000 increase in Gas Tax contributions into the community. *[Includes \$1,260,000 allocation adjustment for change to support service charge policy.]*

**Protective Services – \$552,610 Total Decrease:** \$526,000 Decline in Senior Government Grant funded projects (due to completion/progress made on several projects). \$78,600 increase in 911 contract costs. \$62,600 Increase in Area D Fire, less \$100,000 reduced reserve transfer. Also includes one-time change to Sayward Volunteer Fire service model. *[Includes (\$203,000) allocation adjustment for change to support service charge policy.]*

**Environmental Health - \$128,332 Total Decrease:** \$180,000 Decrease for Area D Water Meter rebate, \$114,000 increase to Capital Reserve Transfer and \$41,000 increase to bulk water budget. *[Includes (\$138,500) allocation adjustment for change to support service charge policy.]*

**Health, Social Services & Housing - \$283,516 Total Increase:** \$304,360 Increase for debt servicing to support Regional Housing, \$75,000 planning grant reclassified from Housing, to Development Services, \$64,000 increase to development grants for Regional Housing. *[Includes (\$11,000) allocation adjustment for change to support service charge policy.]*

**Development Services - \$202,061 Total Decrease:** \$141,290 Decrease in senior grant funded projects. *[Includes (\$106,300) allocation adjustment for change to support service charge policy.]*

**Parks, Recreation & Cultural Services - \$2,007,705 Total Increase:** \$1,594,300 Increase for Debt Servicing and changes to reserve transfers, to support the RECREATE project. \$250,000 Reduction in Area D Parks reserve transfers. \$200,000 funding for Active Transportation Planning projects in two Electoral Areas. \$110,000 increase to the Area C Community Hall Service contract. \$75,000 in hydro/gas increase for Strathcona Gardens extended service hours and federal carbon taxes. *[Includes (\$234,900) allocation adjustment for change to support service charge policy.]*

**Transportation Services - \$28,727 Total Increase:** \$60,000 Area D Transit contract increase. \$35,000 Reduction in Oyster River Bank Inspection Study (project was in addition to the required annual inspection/maintenance), partially funded by senior government grant. *[Includes (\$4,200) allocation adjustment for change to support service charge policy.]*

Function #	Function Name
------------	---------------

**Municipalities**

100	Municipality Administration
190	Other Juristictions Debt
192	Other Juristictions Debt - Campbell River
196	Other Juristictions Debt - Sayward
199	Debt - VIRL

**Corporate Services**

110	General Administration
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

**Regional Services**

149	Regional Broadband
150	Feasibility Studies - Regional
199	Debt - VIRL
245	Sayward Volunteer Fire Department
272	Strathcona Emergency Program
275	911 Answering Service
450	Regional Housing
451	Just Like Home
510	Planning (Non Part 26)

**Electoral Area Shared Services**

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

**Electoral Area A**

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

Function #	Function Name
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**Electoral Area B**

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

**Electoral Area C**

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

**Electoral Area D**

123	Grant In Aid Area D
154	Feasibility Studies - Electoral Area D
210	Campbell River Fire Protection
285	Building Inspection
290	Electoral Area D Animal Control
295	Noise Control - 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

**Strathcona Gardens**

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

**FUNCTIONS:** (aka services) A service can comprise 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. Each fund's service functions are further categorized based on their primary objectives, with categories established by the BC Government.

**REGIONS:** This financial plan is constructed to group all functions within their applicable tax jurisdictions to better align the reporting needs with the various stakeholders.

JURISDICTION	REPORTING SEGMENT	TAX REQUISITION APPLIES TO:
Municipalities	Regional Board Segment	All of the SRD’s member municipalities and treaty First Nations
Other jurisdictions		Limited to 3 <sup>rd</sup> party debt administration (no tax requisition)
Corporate Services		All of the SRD’s member municipalities and electoral areas
Regional Services		One or more of the member municipalities and electoral areas
Electoral Areas	Electoral Area Services Committee Segment	One or more of the member electoral areas
Area A		Electoral Area A, or a portion of Electoral Area A
Area B		Electoral Area B, or a portion of Electoral Area B
Area C		Electoral Area C, or a portion of Electoral Area C
Area D		Electoral Area D, or a portion of Electoral Area D
Strathcona Gardens	Strathcona Gardens Commission Segment	City of Campbell River and Electoral Area D

FUNCTION CODE & DESCRIPTION	FUND:	GENERAL								WATER	SEWER
	SERVICE CATEGORY:	General government services	Other jurisdictions debt	Protective services	Environmental health services	Health, social services & housing	Development services	Parks, recreation and cultural services	Transportation services	Water Distribution	Sewage Treatment & Disposal
<b>Function Name</b>											
<b>Municipalities:</b>											
100 - Municipality Administration		X									
190 - Other Juristictions Debt			X								
192 - Other Juristictions Debt - Campbell River			X								
196 - Other Juristictions Debt - Sayward			X								
197 - Other Juristictions Debt - Tahsis			X								
<b>Corporate Services:</b>											
110 - Administration - General Government		X									
<b>Regional Services:</b>											
149 - Regional Broadband		X									
150 - Feasibility Studies - Regional		X									
199 - Debt - VIRL			X								
245 - Sayward Volunteer Fire Department ^				X							
272 - Strathcona Emergency Program				X							
275 - 911 Answering Service				X							
450 - Regional Housing						X					
451 - Just Like Home						X					
510 - Planning (Non Part 26)							X				
<b>Electoral Areas:</b>											
130 - Electoral Area Administration		X									
135 - Gas Tax (CWF) Projects		X									
340 - Liquid Waste					X						
500 - Planning							X				
630 - Vancouver Island Regional Library								X			
<b>Electoral Area A:</b>											
120 - Grant in Aid Area A		X									
151 - Feasibility Studies - Electoral Area A		X									
247 - Duncan Bay Area Fire Protection ^				X							
271 - Kyuquot Nootka Emergency Program ^				X							
294 - Noise Control - Area A				X							
364 - Area A Kyuquot Nootka Solid Waste ^					X						
368 - Sayward and Area A Sayward Refuse ^					X						
370 - Solid Waste Local Service - Sayward Valley ^					X						
534 - House Numbering Area A Sayward ^							X				
554 - Economic Development - Area A Sayward ^							X				
677 - Kyuquot Community Hall ^								X			
680 - Sayward Valley Heritage Hall ^								X			

^ Denotes service function applies to only a portion of the electoral area.

FUNCTION CODE & DESCRIPTION	FUND:	GENERAL								WATER	SEWER
	SERVICE CATEGORY:	General government services	Other jurisdictions debt	Protective services	Environmental health services	Health, social services & housing	Development services	Parks, recreation and cultural services	Transportation services	Water Distribution	Sewage Treatment & Disposal
<b>Function Name</b>											
<b>Electoral Area B:</b>											
126 - Grant In Aid Area B		X									
157 - Feasibility Studies - Electoral Area B		X									
250 - South Cortes Fire Protection ^				X							
251 - Cortes Island First Responder				X							
374 - Area B Refuse Disposal ^					X						
376 - Cortes Island Refuse Collection					X						
535 - House Numbering Area B							X				
617 - Community Parks Area B								X			
682 - Cortes Island Community Halls								X			
697 - Heritage Conservation - Area B								X			
<b>Electoral Area C:</b>											
127 - Grant In Aid Area C		X									
132 - Wharves		X									
158 - Feasibility Studies - Electoral Area C		X									
255 - North Quadra Assistance Response ^				X							
331 - Quathiaski Cove Sewer ^											X
332 - Quathiaski Cove Sewer Ext #1 ^											X
536 - House Numbering Area C							X				
555 - Economic Development - Area C							X				
618 - Community Parks Area C								X			
685 - Quadra Island Community Hall Subsidy ^								X			
698 - Heritage Conservation - Area C								X			
770 - Electoral Area C Street Lighting Service									X		
<b>Electoral Area D:</b>											
123 - Grant In Aid Area D		X									
154 - Feasibility Studies - Electoral Area D		X									
210 - Campbell River Fire Protection ^				X							
285 - Building Inspection				X							
290 - Electoral Area D Animal Control				X							
295 - Noise Control - Area D				X							
296 - Area D Flood Protection ^				X							
297 - Soil Deposit & Removal Control				X							
298 - Unsightly Premises				X							
318 - Craig Road Water ^									X		
319 - Electoral Area D Water ^									X		
533 - House Numbering Area D							X				
614 - Community Parks Area D								X			
750 - Electoral Area D Street Lighting Service ^									X		
785 - Transit - Area D									X		
790 - Oyster River Bank Protection ^									X		
<b>Strathcona Gardens:</b>											
640 - Strathcona Gardens								X			

^ Denotes service function applies to only a portion of the electoral area.

**FUND BALANCES:** The following tables provide a detailed breakdown of the fund balances for the General Fund, Water Fund, and Sewer Fund. In essence, the term "fund balance" refers to the total accumulated surplus within a specific fund. This balance includes several components, such as operating reserves, which are set aside to cover day-to-day operational needs, as well as capital reserves designated for infrastructure projects and long-term investments. Additionally, it encompasses land acquisition funds allocated for future property purchases and any other special reserve balances earmarked for specific purposes. Together, these elements combine to represent the overall financial health and resources available within each fund.

Any evaluation of the final fund balance should consider both the immediate and long-term capital requirements necessary to maintain and support the infrastructure associated with the fund, as well as the underlying operating risks associated with each service function.

<b>General Fund</b>	<b>2022 FY Actual</b>	<b>2023 FY Actual</b>	<b>2024 FY Forecast</b>	<b>2025 FY Budget</b>
<b>Fund Balance - January 1</b>	<b>\$ 24,839,196</b>	<b>\$ 24,798,212</b>	<b>\$ 31,279,518</b>	<b>\$ 32,066,907</b>
Property value tax requisition	12,435,709	15,084,799	17,223,062	19,917,557
Sales of services	1,391,987	1,945,412	2,105,656	2,121,375
Debt recoveries	1,195,545	1,439,709	1,440,992	2,001,977
Other revenue	1,811,862	3,447,461	3,837,365	3,113,584
Conditional transfers	2,129,859	4,467,408	2,301,861	4,979,060
Unconditional transfers	241,000	170,000	188,000	170,000
Grants in lieu of taxes	227,308	258,399	268,811	233,170
	<u>19,433,270</u>	<u>26,813,188</u>	<u>27,365,746</u>	<u>32,536,723</u>
General government services	5,392,258	5,375,118	4,913,548	9,206,419
Protective services	2,469,127	2,978,544	3,751,711	6,355,660
Environmental health services	291,958	338,403	332,724	314,419
Health, social services & housing	14,932	18,332	46,896	503,103
Development services	764,337	792,714	1,073,182	1,369,332
Parks, recreation and cultural services	7,336,503	7,944,361	8,498,613	9,798,324
Transportation services	236,999	245,682	290,649	331,160
Capital outlay and other contributions	1,664,321	1,090,745	6,121,768	9,578,450
Debt interest	469,900	714,064	784,265	2,382,931
Debt principal	833,919	833,919	765,001	1,999,952
	<u>19,474,254</u>	<u>20,331,882</u>	<u>26,578,357</u>	<u>41,839,750</u>
<b>Fund Balance - December 31</b>	<b>\$ 24,798,212</b>	<b>\$ 31,279,518</b>	<b>\$ 32,066,907</b>	<b>\$ 22,763,880</b>
<b>General Fund Reserve Balances:</b>				
Appropriated Surplus Reserves	\$ 2,114,209	\$ 2,381,439	\$ 2,973,491	\$ 3,036,137
Future Expenditure Reserves	1,367,220	1,145,436	1,114,139	938,181
Capital Reserves	11,034,109	13,221,792	13,308,329	13,450,628
Land Acquisition Reserves	178,767	187,791	143,429	105,155
Endowment Funds	153,236	153,077	149,577	120,577
Other Reserves	7,052,230	9,779,426	9,849,175	5,113,201
<b>Reserve Segment Balances</b>	<b>20,738,240</b>	<b>26,868,961</b>	<b>27,538,141</b>	<b>22,763,880</b>
<b>Ending Surplus</b>	<b>4,059,972</b>	<b>4,410,557</b>	<b>4,528,767</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 24,798,212</b>	<b>\$ 31,279,518</b>	<b>\$ 32,066,907</b>	<b>\$ 22,763,880</b>

<b>Water Fund</b>	<b>2022 FY Actual</b>	<b>2023 FY Actual</b>	<b>2024 FY Forecast</b>	<b>2025 FY Budget</b>
<b>Fund Balance - January 1</b>	<b>\$ 1,032,889</b>	<b>\$ 1,685,319</b>	<b>\$ 2,209,877</b>	<b>\$ 2,520,397</b>
Property value tax requisition	598,842	526,628	543,569	499,482
Frontage and parcel taxes	11,848	11,848	11,764	11,783
Sales of services	1,404,127	1,426,260	1,389,778	1,386,878
Other revenue	34,871	89,584	106,848	66,433
Transfers from own funds	-	-	-	50,000
	<u>2,049,688</u>	<u>2,054,320</u>	<u>2,051,959</u>	<u>2,014,576</u>
Labour, materials, and contracted services	1,386,035	1,518,539	1,730,217	1,776,891
Debt interest	6,575	6,575	6,575	6,575
Debt principal	4,648	4,648	4,648	4,648
	<u>1,397,258</u>	<u>1,529,762</u>	<u>1,741,440</u>	<u>1,788,114</u>
<b>Fund Balance - December 31</b>	<b>\$ 1,685,319</b>	<b>\$ 2,209,877</b>	<b>\$ 2,520,397</b>	<b>\$ 2,746,859</b>
<b>Water Fund Reserve Balances:</b>				
Appropriated Surplus Reserves	\$ 234,497	\$ 246,336	\$ 259,047	\$ 266,818
Future Expenditure Reserves	189,758	199,338	209,624	215,913
Capital Reserves	699,972	1,316,730	1,745,755	2,264,128
<b>Reserve Segment Balances</b>	<b>1,124,227</b>	<b>1,762,404</b>	<b>2,214,426</b>	<b>2,746,859</b>
<b>Ending Surplus</b>	<b>561,093</b>	<b>447,474</b>	<b>305,971</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 1,685,320</b>	<b>\$ 2,209,878</b>	<b>\$ 2,520,397</b>	<b>\$ 2,746,859</b>

<b>Sewer Fund</b>	<b>2022 FY Actual</b>	<b>2023 FY Actual</b>	<b>2024 FY Forecast</b>	<b>2025 FY Budget</b>
<b>Fund Balance - January 1</b>	<b>\$ 72,191</b>	<b>\$ 112,565</b>	<b>\$ 182,078</b>	<b>\$ 204,870</b>
Frontage and parcel taxes	7,733	8,193	7,885	17,790
Sales of services	210,176	267,149	282,812	304,451
Other revenue	985	4,408	6,814	5,277
Conditional transfers	-	10,000	-	-
Grants in lieu of taxes	242	248	-	-
	<u>219,136</u>	<u>289,998</u>	<u>297,511</u>	<u>327,518</u>
Labour, materials, and contracted services	171,376	213,099	267,333	246,298
Capital outlay and other contributions	-	-	-	-
Debt interest	1,310	1,310	1,310	1,310
Debt principal	6,076	6,076	6,076	6,076
	<u>178,762</u>	<u>220,485</u>	<u>274,719</u>	<u>253,684</u>
<b>Fund Balance - December 31</b>	<b>\$ 112,565</b>	<b>\$ 182,078</b>	<b>\$ 204,870</b>	<b>\$ 278,704</b>
<b>Sewer Fund Reserve Balances:</b>				
Appropriated Surplus Reserves	\$ 1,981	\$ 2,081	\$ 27,833	\$ 63,068
Capital Reserves	35,323	89,631	151,403	215,945
<b>Reserve Segment Balances</b>	<b>37,304</b>	<b>91,712</b>	<b>179,236</b>	<b>279,013</b>
<b>Ending Surplus</b>	<b>75,569</b>	<b>90,675</b>	<b>25,943</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 112,873</b>	<b>\$ 182,387</b>	<b>\$ 205,179</b>	<b>\$ 279,013</b>

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 rations 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 \$
		<sup>2</sup>	<sup>3</sup>				
<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-Blouedel) <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.

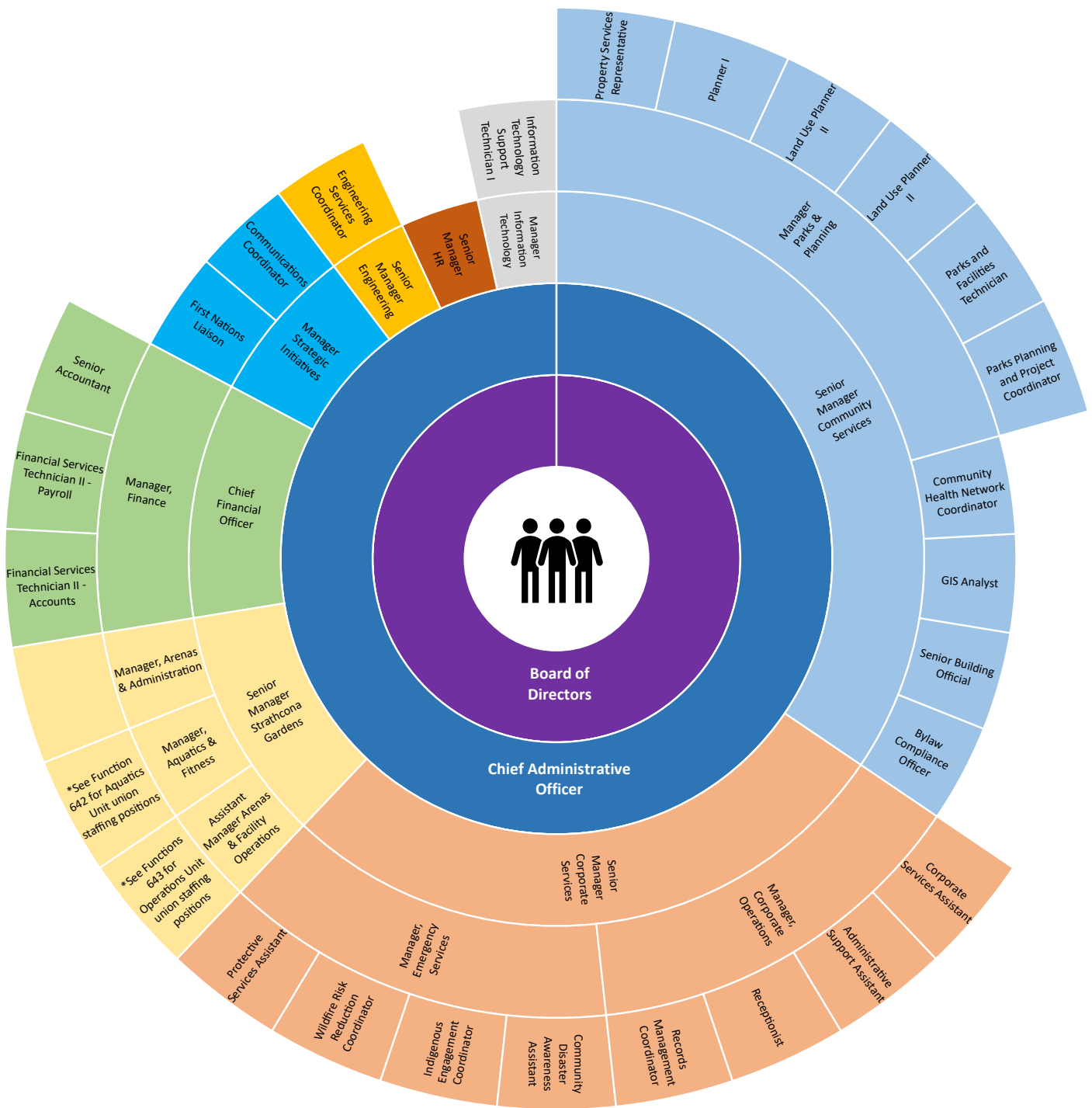
<sup>5</sup> A municipality or electoral area is entitled to a predetermined number of votes (e.g. for financial decisions). This is known as *voting strength*. Voting strength is determined by dividing the population of the political unit (municipality or electoral area) by the voting unit with the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

**Office of the CAO: 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 (SCCNC) 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 12 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 by the First Nations Relations Committee.

Key Performance Indicators – Strategic Initiatives / Communications			2023 Actual	2024 Forecast	2025 Target
SRD Website	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	- 50k users - 80k sessions (views) - 6,700 visits monthly	- 53k users - 88,000 sessions - 7,300 visits monthly	- 55k users - 90,000 sessions - 7,500 visitors monthly
	Importance	Continue to follow government website industry standards while expanding the website's role as a central hub for information.	- 1m 12s average time	- 1m 10s average time	- 1m average time
Regional News & Notices Email Subscription*	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	302 subscribers 63% open rate 10% click rate	405 subscribers 63% open rate 10% click rate	455 subscribers 15% open rate* 3% click rate*
	Importance	Enhance the effectiveness of email campaigns by boosting subscriber engagement and maximizing their overall impact.			
Public Engagement Surveys (Digital & Print)	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	6 surveys	10 surveys	14 surveys
	Importance	Improve the efficiency, reach, and effectiveness of surveys and public engagement initiatives.			

\*Regional News & Notices Email Subscription - According to Campaign Monitor (SRD’s email subscription program) the average click-through rate is around 2.6% and a good click-to-open rate for email campaigns is between 6% and 17%. The average click-to-open rate for government and politics is 14.3%.

**Office of the CAO: Information Technology (IT) Segment:**

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

**Office of the CAO: 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 the 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, elections & referenda, and all emergency service functions including local fire protection services 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.

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.

Key Performance Indicators – Community Services			2023 Actual	2024 Forecast	2024 Target
Planning application turnaround time	Strategic Priority	1.3 Community Well Being – Support housing diversity so that our residents, young and old can grow and stay in our communities.	18.3 day average	17.8 day average	< 30 days
	Importance	Efficient turnaround of planning applications supports land use and development that is consistent and in line with Provincial and Regional legislation and initiatives.			
Building Permits and turnaround time	Strategic Priority	1.3 Community Well Being – Support housing diversity so that our residents, young and old can grow and stay in our communities.	42 Permits	50 Permits	< 5days
	Importance	Efficient turnaround of building permits supports development and the provision of housing.	14 day average	7 day average	
Bylaw enforcement maintenance	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	2.5 working day average	3.5 working day average	< 3 working days
	Importance	Acting on information within 3 days of receipt ensures safety, order, and quality of life within a community is preserved. Consistent enforcement ensures that regulations are followed, preventing issues like property neglect, noise disturbances, and unauthorized activities that can negatively impact residents.			
Capital projects delays	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	2% of projects	8% of projects	< 10% of projects
	Importance	Delays in capital projects can have significant financial and operational impacts. Resolving these delays is crucial to avoid cost overruns, maintain project timelines, and ensure that resources are used efficiently.			
Policy Development	Strategic Priority	1.3 Community Well Being – Support initiatives that develop robust and diverse economic conditions for our communities with income generating opportunities for our residents.	18.3 day average	17.8 day average	< 20 days
	Importance	Completing needed policy development is essential for ensuring clear, consistent, and effective governance within an organization or government. Well-developed policies provide a framework for decision-making, reduce ambiguity, and establish standards that guide behavior and operations.			

**Engineering Services:**

The department is committed to enhancing communication with residents by providing timely and comprehensive updates on services, projects, initiatives, and challenges. The 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.

This department is dedicated to managing critical infrastructure and delivering essential services that support the community’s well-being and development. Engineering Services oversees the full management of sewer and water systems, ensuring reliable service delivery while addressing sustainability and flood protection to safeguard regional infrastructure and homeowner assets. The team leads large-scale projects, such as the REC-REATE project at Strathcona Gardens, showcasing our commitment to regional development. It also manage transportation systems, including transit, street lighting, and the maintenance and rehabilitation of wharves, ensuring safe and efficient connectivity. Additionally, the department takes a comprehensive approach to waste management, serving as the primary liaison with Comox Strathcona Waste Management to ensure efficient and environmentally responsible refuse collection, supporting climate resiliency as a key Board priority.

Key Performance Indicators – Engineering Services			2023 Actual	2024 Forecast	2025 Target
Safety Incident Rate	Strategic Priority	1.4 Community Well-Being - Identify and support initiatives that improve health and well-being in our communities.	0 Incidents	0 Incidents	0 Incidents
	Importance	Maintaining a low incident rate ensures a safe working environment for staff, reduces downtime, and promotes a culture of safety, which ultimately supports the delivery of reliable services to the community.			
Timely Response to Service Requests	Strategic Priority	3.1 Good Governance - Proactively communicate and engage with our communities.	2.4 working day average	1.8 working day average	2.0 working day average
	Importance	Prompt responses to standard service requests for water, sewer and solid waste build public trust, enhance community satisfaction, and ensure issues are addressed before they escalate, preserving the community’s quality of life.			
Environmental Compliance – Utility Functions	Strategic Priority	2.1 Climate Resiliency - Proactively prepare our communities and residents to adapt and respond to emergency events and climate change impacts.	0 Occurrences of non-compliance	4 Occurrences of non-compliance	< 4 Occurrences of non-compliance
	Importance	Meeting environmental regulations and permit-related requirements for sewer, water, solid waste collection, and during capital project delivery ensures sustainable practices, minimizes risks of penalties, and protects the community and environment from the long-term impacts of non-compliance.			
Staff Training Hours	Strategic Priority	3.3 Good Governance – Build sound and efficient systems to protect the region’s assets and deliver services in a reliable, and fiscally responsible way	2.8 day average per staff member	2.5 day average per staff member	3.0 day average per staff member
	Importance	Regular training equips staff with up-to-date knowledge and skills, ensuring they operate efficiently, adapt to changing demands, and support the delivery of high-quality, reliable services.			

**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 and 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.

Key Performance Indicators - Finance			2023 Actual	2024 Forecast	2025 Target
Achieve GFOA Budget Award	Strategic Priority	3.3 Good Governance – Build sound and efficient systems to protect the regions assets in a fiscally responsible way.	Achieved	Achieved	Achieve
	Importance	The process of achieving the budget award ensures the annual budget process is constantly evolving and meeting the current general standards expected from stakeholders. A transparent financial plan is essential for long-term financial health and security ensuring that resources can be managed effectively.			
Achieve unqualified audit opinion	Strategic Priority	3.3 Good Governance – Build sound and efficient systems to protect the regions assets in a fiscally responsible way.	Achieved	Achieved	Achieve
	Importance	Adhering to professional accounting standards and receiving a clean audit opinion fosters confidence in the SRD's processes and procedures and reflects well on the entire organization.			
Timely issuance of draft budget incorporating current year assessment data	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	Jan 9, 2024	Jan 6, 2025	Jan 12, 2026
	Importance	The Completed Tax Assessment Roll is published on January 1 each year. This data must be processed, analyzed, and integrated into the Financial Plan model to generate preliminary estimates for the current year’s taxes and distributed to key staff members, enabling them to proceed with developing their departmental budgets. Delays in issuing the draft budget causes downstream impacts to all other departments.			
Maintain low payment duration	Strategic Priority	1.3 Community Well Being – Support initiatives that develop robust and diverse economic conditions for our communities with income generating opportunities for our residents.	18.3 day average	17.8 day average	< 20 days
	Importance	The SRD places a strong emphasis on fostering local economic growth and community well-being through its purchasing policies and corporate culture. As a matter of priority, SRD actively supports local businesses and other community groups by engaging them as preferred suppliers and service contractors. SRD opts to run weekly payment runs to ensure prompt payment to our community partners.			

**Strathcona Gardens:**

**Financial Plan Overview for Strathcona Gardens Recreation Complex**

The Strathcona Gardens Recreation Complex operates under the direction of the Strathcona Gardens Services Commission and is governed by the Board. This department oversees the delivery of recreational services and programs, health and rehabilitation initiatives, and transportation projects as directed by the Board. A key focus of the financial plan is ensuring that these services align with the broader strategic goals and is financially sustainable.

**Departmental Goals and Objectives**

The objectives of the department include enhancing community engagement, ensuring alignment with the Board and Commission's strategic direction, and maintaining financial discipline in asset management. This includes staff training initiatives, ensuring capital repair and replacement projects are consistent with the long-term forecasted financial plan, and securing the necessary funding for such projects.

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.

**Performance Metrics**

The department evaluates its financial and operational performance through multiple channels, including feedback from patrons, stakeholders, and the Strathcona Gardens Commission. Additionally, performance is assessed through Key Performance Indicators (KPIs), reviews by the Chief Administrative Officer (CAO), and regular financial reviews with the SRD Board. Real-time feedback from social media and in-person interactions also informs adjustments to programming, ensuring that the services provided meet the financial and recreational needs of the community.

The success of the department is tracked using metrics such as facility usage rates (drop-in attendance), program registration numbers, membership rates, operating days, and overall financial health in relation to budget forecasts. This data is used to adjust programming published in seasonal recreation guides, ensuring that the facility's offerings align with community needs while maintaining financial sustainability.

Key Performance Indicators – Strathcona Gardens			2023 Actual	2024 Forecast	2025 Target
Drop-in Attendance	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	77,532	80,000	80,800
	Importance	Tracking drop-in numbers is important as it provides insights into attendance trends, evaluates service effectiveness, and helps identify potential issues. This data is crucial for maintaining strong community engagement and ensuring services remain responsive to public needs.			
Registered Program Attendance	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	6,765	7,200	7,350
	Importance	Tracking registered program attendance numbers is essential as it offers key insights into engagement levels, evaluates program success, and guides decisions for future planning and resource allocation. These metrics are critical for understanding community needs and optimizing service delivery.			

Key Performance Indicators – Strathcona Gardens			2023 Actual	2024 Forecast	2025 Target
Memberships	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	3,573	4,000	4,250
	Importance	Tracking membership is crucial for effectively serving the public, as it helps identify levels of community engagement, assess the impact of programs, and ensure a sustainable fee structure. By monitoring membership, we can make informed decisions about staffing needs, improve the reliability of services, and enhance the resilience of future scheduling. This ongoing analysis ensures that resources are allocated efficiently and that the programs we offer continue to meet the evolving needs of the community, ultimately supporting our mission to provide consistent and high-quality service.			
Operating Days	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	358	358	358
	Importance	Maximizing operating days is essential for ensuring that services are fully accessible to the public, making the most of available resources, and meeting the diverse needs of the community. By extending operating days, we can improve convenience for the public, enhance service efficiency, and ensure that critical services are consistently available to those who rely on them. This approach not only supports the community's needs but also strengthens the overall effectiveness of public service delivery.			

Position	Full-Time Equivalency (FTE) Count				
	2021	2022	2023	2024	2025
<b>OFFICE OF THE CAO</b>	<b>6.6</b>	<b>7.0</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	1.0	1.0	1.0	1.0
<b>CORPORATE SERVICES</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>11.0</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	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	1.0
Indigenous Engagement Coordinator	-	-	-	1.0	1.0
Community Disaster Awareness Assistant	-	-	-	1.0	1.0
<b>COMMUNITY SERVICES</b>	<b>10.7</b>	<b>10.7</b>	<b>10.7</b>	<b>12.0</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	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	1.0	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
Manager, Finance	-	-	-	-	1.0
Senior Accountant	2.0	2.0	2.0	2.0	1.0
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>35.7</b>	<b>35.7</b>	<b>41.0</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	2024	2025
100 - Member Municipality Administration		96.5%	2.0%	0.6%	0.7%	0.2%	0.0%	-	-	-	-	\$ 432,014	\$ 504,275
110 - Administration - General Government		70.1%	1.5%	0.4%	0.5%	0.1%	0.0%	3.6%	3.7%	9.1%	10.9%	1,137,828	651,954
120 - Grant in Aid Area A		-	-	-	-	-	-	100.0%	-	-	-	995	(7,706)
123 - Grant In Aid Area D		-	-	-	-	-	-	-	-	-	100.0%	20,234	4,544
126 - Grant In Aid Area B		-	-	-	-	-	-	-	100.0%	-	-	30,000	29,403
127 - Grant In Aid Area C		-	-	-	-	-	-	-	-	100.0%	-	18,008	15,339
130 - Electoral Area Administration		-	-	-	-	-	-	13.2%	13.6%	33.3%	39.9%	757,520	2,080,241
132 - Wharves		-	-	-	-	-	-	-	-	100.0%	-	-	-
135 - Gas Tax (CWF) Projects		-	-	-	-	-	-	12.4%	12.0%	31.0%	44.6%	-	-
149 - Regional Broadband		70.1%	1.5%	0.4%	0.5%	0.1%	-	3.6%	3.7%	9.1%	10.9%	116,588	70,498
150 - Feasibility Studies - Regional		69.9%	1.5%	0.4%	0.5%	0.1%	-	3.6%	3.7%	9.1%	11.0%	2,763	13,636
151 - Feasibility Studies - Electoral Area A		-	-	-	-	-	-	100.0%	-	-	-	857	(5,086)
154 - Feasibility Studies - Electoral Area D		-	-	-	-	-	-	-	-	-	100.0%	25,395	24,750
157 - Feasibility Studies - Electoral Area B		-	-	-	-	-	-	-	100.0%	-	-	264	363
158 - Feasibility Studies - Electoral Area C		-	-	-	-	-	-	-	-	100.0%	-	58,204	24,318
199 - Debt - VIRL		-	-	-	-	-	-	3.6%	3.7%	9.1%	10.9%	-	-
210 - Campbell River Fire Protection ^		-	-	-	-	-	-	-	-	-	100.0%	695,757	639,279
245 - Sayward Volunteer Fire Department ^		-	-	40.0%	-	-	-	60.0%	-	-	-	115,787	161,575
247 - Duncan Bay Area Fire Protection ^		-	-	-	-	-	-	100.0%	-	-	-	11,840	-
250 - South Cortes Fire Protection ^		-	-	-	-	-	-	-	100.0%	-	-	420,107	385,976
251 - Cortes Island First Responder		-	-	-	-	-	-	-	100.0%	-	-	22,539	26,627
255 - North Quadra Assistance Response ^		-	-	-	-	-	-	-	-	100.0%	-	253	3
271 - Kyuquot Nootka Emergency Program ^		-	-	-	-	-	-	100.0%	-	-	-	1,000	750
272 - Strathcona Emergency Program		70.1%	1.5%	0.4%	0.5%	0.2%	-	3.6%	3.7%	9.1%	10.9%	537,605	454,817
275 - 911 Answering Service		69.9%	1.5%	0.4%	0.5%	0.1%	-	3.6%	3.7%	9.1%	11.0%	539,655	624,420
285 - Building Inspection	✓	-	-	-	-	-	-	-	-	-	100.0%	138,713	114,378
290 - Electoral Area D Animal Control	✓	-	-	-	-	-	-	-	-	-	100.0%	62,180	69,622
294 - Noise Control - Area A		-	-	-	-	-	-	100.0%	-	-	-	2,250	1,210
295 - Noise Control - Area D		-	-	-	-	-	-	-	-	-	100.0%	360	111
296 - Area D Flood Protection ^		-	-	-	-	-	-	-	-	-	100.0%	8,255	7,643
297 - Soil Deposit & Removal Control		-	-	-	-	-	-	-	-	-	100.0%	-	-
298 - Unsightly Premises		-	-	-	-	-	-	-	-	-	100.0%	287	37
318 - Craig Road Water ^	✓	-	-	-	-	-	-	-	-	-	-	11,764	11,783
319 - Electoral Area D Water ^	✓	-	-	-	-	-	-	-	-	-	100.0%	543,569	499,482
331 - Quathiaski Cove Sewer ^	✓	-	-	-	-	-	-	-	-	100.0%	-	-	-
332 - Quathiaski Cove Sewer Ext #1 ^	✓	-	-	-	-	-	-	-	-	100.0%	-	7,885	17,790
340 - Liquid Waste		-	-	-	-	-	-	-	25.4%	-	74.6%	384	352
364 - Area A Kyuquot Nootka Solid Waste ^		-	-	-	-	-	-	100.0%	-	-	-	9,365	6,844
368 - Sayward and Area A Sayward Refuse ^		-	-	17.1%	-	-	-	82.9%	-	-	-	25,068	14,951
370 - Solid Waste Local Service - Sayward Valley ^	✓	-	-	-	-	-	-	100.0%	-	-	-	-	-
374 - Area B Refuse Disposal ^		-	-	-	-	-	-	-	100.0%	-	-	83,674	67,537
376 - Cortes Island Refuse Collection	✓	-	-	-	-	-	-	-	100.0%	-	-	-	-

Function	Per User	Municipalities						Electoral Areas				Total Taxation*	
	User Fee/ Parcel Tax	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D	2024	2025
450 - Regional Housing		70.1%	1.5%	0.4%	0.5%	0.1%	0.0%	3.6%	3.7%	9.1%	10.9%	\$ -	\$ 304,388
451 - Just Like Home		70.1%	1.5%	0.4%	0.5%	0.1%	-	3.6%	3.7%	9.1%	10.9%	100,206	100,000
500 - Planning	✓	-	-	-	-	-	-	13.2%	13.6%	33.3%	39.9%	662,158	633,622
510 - Planning (Non Part 26)		-	-	-	-	-	-	-	-	-	-	369	-
533 - House Numbering Area D		-	-	-	-	-	-	-	-	-	100.0%	604	358
534 - House Numbering Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	378	130
535 - House Numbering Area B		-	-	-	-	-	-	-	100.0%	-	-	503	257
536 - House Numbering Area C		-	-	-	-	-	-	-	-	100.0%	-	503	257
554 - Economic Development - Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	650	400
555 - Economic Development - Area C		-	-	-	-	-	-	-	-	100.0%	-	32,031	545
614 - Community Parks Area D		-	-	-	-	-	-	-	-	-	100.0%	524,031	234,939
617 - Community Parks Area B		-	-	-	-	-	-	-	100.0%	-	-	205,942	158,121
618 - Community Parks Area C		-	-	-	-	-	-	-	-	100.0%	-	250,802	264,619
630 - Vancouver Island Regional Library		-	-	-	-	-	-	13.2%	13.6%	33.3%	39.9%	706,181	789,188
640 - Strathcona Gardens	✓	87.1%	-	-	-	-	-	-	-	-	12.9%	8,841,226	10,684,542
682 - Cortes Island Community Halls		-	-	-	-	-	-	-	100.0%	-	-	97,987	101,135
677 - Kyuquot Community Hall ^		-	-	-	-	-	-	100.0%	-	-	-	390	103
680 - Sayward Valley Heritage Hall ^		-	-	-	-	-	-	100.0%	-	-	-	28,675	29,512
685 - Quadra Island Community Hall Subsidy ^		-	-	-	-	-	-	-	-	100.0%	-	221,874	304,962
697 - Heritage Conservation - Area B		-	-	-	-	-	-	-	100.0%	-	-	252	3
698 - Heritage Conservation - Area C		-	-	-	-	-	-	-	-	100.0%	-	1,330	1,139
750 - Electoral Area D Street Lighting Service ^		-	-	-	-	-	-	-	-	-	100.0%	40,138	39,010
770 - Electoral Area C Street Lighting Service		-	-	-	-	-	-	-	-	100.0%	-	7,890	7,541
785 - Transit - Area D		-	-	-	-	-	-	-	-	-	100.0%	223,416	279,397
790 - Oyster River Bank Protection ^		-	-	-	-	-	-	-	-	-	100.0%	-	728
											<b>\$ 17,786,503</b>	<b>\$ 20,446,612</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.

REVENUE BY TYPE:	TOTAL	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D
Taxation	\$20,446,612	\$11,348,118	\$ 42,748	\$ 71,773	\$ 14,105	\$ 4,328	\$ 76	\$ 686,861	\$1,329,639	\$2,003,646	\$4,945,320
Reserves	5,909,599	2,701,854	44,685	40,644	14,734	4,530	75	385,957	378,700	870,894	1,467,526
Sales and Other	8,127,703	4,172,261	50,464	18,219	16,638	5,118	124	317,437	285,095	907,151	2,355,195
Grants	5,382,230	3,043,414	62,455	18,612	20,591	6,334	27	252,332	308,528	802,940	866,997
<b>EXPENSE BY FUNCTION:</b>	<b>39,866,144</b>	<b>21,265,646</b>	<b>200,352</b>	<b>149,248</b>	<b>66,069</b>	<b>20,310</b>	<b>302</b>	<b>1,642,586</b>	<b>2,301,962</b>	<b>4,584,632</b>	<b>9,635,038</b>
100 - Municipality Administration	606,557	585,294	12,267	3,672	4,052	1,239	34	-	-	-	-
110 - Administration - General Government	5,085,830	3,565,127	74,585	22,226	24,590	7,564	253	183,840	189,574	462,703	555,367
120 - Grant in Aid Area A	3,639	-	-	-	-	-	-	3,639	-	-	-
123 - Grant In Aid Area D	34,031	-	-	-	-	-	-	-	-	-	34,031
126 - Grant In Aid Area B	29,543	-	-	-	-	-	-	-	29,543	-	-
127 - Grant In Aid Area C	35,415	-	-	-	-	-	-	-	-	35,415	-
130 - Electoral Area Administration	2,129,065	-	-	-	-	-	-	281,288	290,061	707,967	849,750
131 - Election Services	24,665	-	-	-	-	-	-	3,259	3,360	8,202	9,844
132 - Wharves	144,219	-	-	-	-	-	-	-	-	144,219	-
135 - Gas Tax (CWF) Projects	1,087,192	-	-	-	-	-	-	135,186	130,843	336,779	484,384
149 - Regional Broadband	2,014,480	1,412,205	29,544	8,804	9,741	2,996	-	72,822	75,093	183,284	219,990
150 - Feasibility Studies - Regional	105,580	73,850	1,548	463	511	156	-	3,838	3,958	9,660	11,595
151 - Feasibility Studies - Electoral Area A	90,578	-	-	-	-	-	-	90,578	-	-	-
154 - Feasibility Studies - Electoral Area D	109,750	-	-	-	-	-	-	-	-	-	109,750
157 - Feasibility Studies - Electoral Area B	20,013	-	-	-	-	-	-	-	20,013	-	-
158 - Feasibility Studies - Electoral Area C	285,977	-	-	-	-	-	-	-	-	285,977	-
210 - Campbell River Fire Protection	652,609	-	-	-	-	-	-	-	-	-	652,609
245 - Sayward Volunteer Fire Department	244,545	-	-	85,436	-	-	-	159,109	-	-	-
247 - Duncan Bay Area Fire Protection	9,190	-	-	-	-	-	-	9,190	-	-	-
250 - South Cortes Fire Protection	418,242	-	-	-	-	-	-	-	418,242	-	-
251 - Cortes Island First Responder	34,667	-	-	-	-	-	-	-	34,667	-	-
255 - North Quadra Assistance Response	305	-	-	-	-	-	-	-	-	305	-
271 - Kyuquot Nootka Emergency Program	2,902	-	-	-	-	-	-	2,902	-	-	-
272 - Strathcona Emergency Program	4,135,772	2,899,288	60,655	18,075	19,997	6,152	-	149,505	154,168	376,287	451,644
275 - 911 Answering Service	674,578	471,846	9,889	2,960	3,266	999	-	24,523	25,288	61,723	74,083
285 - Building Inspection	250,919	-	-	-	-	-	-	-	-	-	250,919
290 - Electoral Area D Animal Control	75,181	-	-	-	-	-	-	-	-	-	75,181
294 - Noise Control - Area A	5,210	-	-	-	-	-	-	5,210	-	-	-
295 - Noise Control - Area D	2,111	-	-	-	-	-	-	-	-	-	2,111
296 - Oyster River Flood Protection	8,709	-	-	-	-	-	-	-	-	-	8,709
298 - Unsightly Premises	679	-	-	-	-	-	-	-	-	-	679
318 - Craig Road Water	11,961	-	-	-	-	-	-	-	-	-	11,961
319 - Electoral Area D Water	2,308,586	-	-	-	-	-	-	-	-	-	2,308,586
331 - Quathiaski Cove Sewer	347,460	-	-	-	-	-	-	-	-	347,460	-
332 - Quathiaski Cove Sewer Ext #1	17,790	-	-	-	-	-	-	-	-	17,790	-
340 - Liquid Waste Planning	26,089	-	-	-	-	-	-	-	6,639	-	19,450
364 - Area A Kyuquot Nootka Solid Waste	12,281	-	-	-	-	-	-	12,281	-	-	-
368 - Sayward and Area A Sayward Refuse	23,816	-	-	4,076	-	-	-	19,740	-	-	-
370 - Solid Waste Service - Sayward Valley	107,116	-	-	-	-	-	-	107,116	-	-	-
374 - Area B Refuse Disposal	83,282	-	-	-	-	-	-	-	83,282	-	-
376 - Cortes Island Refuse Collection	98,643	-	-	-	-	-	-	-	98,643	-	-
450 - Regional Housing	304,388	213,374	4,464	1,330	1,472	453	15	11,003	11,346	27,693	33,239
451 - Just Like Home	503,072	352,667	7,378	2,199	2,432	748	-	18,186	18,753	45,771	54,938
500 - Planning	1,300,187	-	-	-	-	-	-	171,778	177,136	432,345	518,929
510 - Planning (Non Part 26)	1,506	1,053	22	7	7	2	-	55	56	138	165
533 - House Numbering Area D	358	-	-	-	-	-	-	-	-	-	358
534 - House Numbering Area A Sayward	130	-	-	-	-	-	-	130	-	-	-
535 - House Numbering Area B	257	-	-	-	-	-	-	-	257	-	-
536 - House Numbering Area C	257	-	-	-	-	-	-	-	-	257	-
554 - Economic Development - Area A Sayward	35,073	-	-	-	-	-	-	35,073	-	-	-
555 - Economic Development - Area C	69,296	-	-	-	-	-	-	-	-	69,296	-
614 - Community Parks Area D	516,543	-	-	-	-	-	-	-	-	-	516,543
617 - Community Parks Area B	315,361	-	-	-	-	-	-	-	315,361	-	-
618 - Community Parks Area C	364,335	-	-	-	-	-	-	-	-	364,335	-
630 - Vancouver Island Regional Library	790,494	-	-	-	-	-	-	104,350	107,516	262,601	316,028
640 - Strathcona Gardens	13,422,099	11,690,942	-	-	-	-	-	-	-	-	1,731,157
677 - Kyuquot Community Hall	2,609	-	-	-	-	-	-	2,609	-	-	-
680 - Sayward Valley Heritage Hall	35,376	-	-	-	-	-	-	35,376	-	-	-
682 - Cortes Island Community Halls	108,035	-	-	-	-	-	-	-	108,035	-	-
685 - Quadra Island Community Hall Subsidy	394,173	-	-	-	-	-	-	-	-	394,173	-
697 - Heritage Conservation - Area B	127	-	-	-	-	-	-	-	127	-	-
698 - Heritage Conservation - Area C	1,511	-	-	-	-	-	-	-	-	1,511	-
750 - Electoral Area D Street Lighting Service	44,446	-	-	-	-	-	-	-	-	-	44,446
770 - Electoral Area C Street Lighting Service	8,742	-	-	-	-	-	-	-	-	8,742	-
785 - Transit - Area D	280,557	-	-	-	-	-	-	-	-	-	280,557
790 - Oyster River Bank Protection	8,035	-	-	-	-	-	-	-	-	-	8,035
<b>Balance</b>	<b>39,866,144</b>	<b>21,265,646</b>	<b>200,352</b>	<b>149,248</b>	<b>66,069</b>	<b>20,310</b>	<b>302</b>	<b>1,642,586</b>	<b>2,301,962</b>	<b>4,584,632</b>	<b>9,635,038</b>

Consolidated Capital Program - Budget

The table 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.

Funding Source	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Transfers from reserves	\$ 407,482	\$ 1,121,187	\$ 621,853	\$ 490,000	\$ 75,000	\$ 415,836
Transfers from own funds	94,956	1,004,367	-	-	-	-
Conditional transfers	(36,808)	1,026,264	188,147	60,000	-	174,164
Proceeds from borrowing	-	5,000,000	-	-	-	-
Other revenue	-	-	-	250,000	-	-
<b>Regional Services Capital Budget</b>	<b>465,631</b>	<b>8,151,818</b>	<b>810,000</b>	<b>800,000</b>	<b>75,000</b>	<b>590,000</b>
Transfers from reserves	34,558	20,000	-	-	-	-
<b>Electoral Area A Capital Budget</b>	<b>34,558</b>	<b>20,000</b>	-	-	-	-
Transfers from reserves	163,308	464,644	-	-	225,000	-
Conditional transfers	-	-	-	-	-	-
<b>Electoral Area B Capital Budget</b>	<b>463,308</b>	<b>464,644</b>	-	-	<b>225,000</b>	-
Transfers from reserves	124,871	1,035,003	465,000	629,140	-	-
Transfers from own funds	-	300,000	-	-	-	-
Conditional transfers	78,636	4,475,971	293,360	1,191,958	795,556	-
Proceeds from borrowing	-	-	106,640	433,292	289,194	-
<b>Electoral Area C Capital Budget</b>	<b>203,507</b>	<b>5,810,974</b>	<b>865,000</b>	<b>2,254,390</b>	<b>1,084,750</b>	-
Transfers from reserves	40,610	1,320,204	100,000	66,252	-	-
Transfers from own funds	-	170,000	-	-	-	-
Conditional transfers	45,701	2,750,562	-	-	-	-
<b>Electoral Area D Capital Budget</b>	<b>86,312</b>	<b>4,240,766</b>	<b>100,000</b>	<b>66,252</b>	-	-
Transfers from reserves	5,513,762	4,005,845	8,115,000	825,000	720,000	630,000
Transfers from own funds	-	300,000	-	-	-	-
Conditional transfers	-	51,156	-	-	-	-
Proceeds from borrowing	-	64,670,000	54,000,000	-	-	-
Other revenue	-	263,520	-	-	-	-
<b>Strathcona Gardens Capital Budget</b>	<b>5,513,762</b>	<b>69,290,521</b>	<b>62,115,000</b>	<b>825,000</b>	<b>720,000</b>	<b>630,000</b>
<b>TOTAL CAPITAL PROGRAM</b>	<b>\$ 6,767,078</b>	<b>\$ 87,978,723</b>	<b>\$ 63,890,000</b>	<b>\$ 3,945,642</b>	<b>\$ 2,104,750</b>	<b>\$ 1,220,000</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). Conditional Transfers are negative due to an adjustment for accruals incurred during the prior two years.

Electoral Area A Highlights:

Most significant Area A capital projects included the Kyuquot Community Hall Design (Function 677). Function 245 – Sayward Valley Fire had been included as an Area A service up to 2024, in 2025 the service has been changed to a Regional Service.

### 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](#).

## 2025 Consolidated Reserve Schedule:

Service Type	Regional Services	Area A	Area B	Area C	Area D	Strathcona Gardens	TOTAL
General government services	\$ 2,420,667	\$ 476,830	\$ 157,007	\$ 1,177,699	\$ 3,217,441	\$ -	\$ 7,449,642
Protective services	308,976	5,212	68,020	1,799	707,767	-	1,091,774
Environmental health services*	27,705	95,027	128,500	279,013	2,746,859	-	3,277,104
Health, social services & housing	-	-	-	-	-	-	-
Development services	298,210	10,133	-	61,722	-	-	370,065
Parks, recreation and cultural services	-	149,682	469,659	434,100	1,557,482	9,902,483	12,513,405
Transportation services	-	-	-	3,391	140,370	-	143,761
<b>TOTAL RESERVES</b>	<b>\$ 3,055,558</b>	<b>\$ 736,884</b>	<b>\$ 823,185</b>	<b>\$ 1,957,724</b>	<b>\$ 8,369,917</b>	<b>\$ 9,902,483</b>	<b>\$ 24,845,752</b>

\*includes Sewer/Water reserves

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.

## 5 Year Historical and 5 year Forecasted Consolidated Reserve Chart:

Within each fund, reserve funds are structure to fall into one of six categories:

**Appropriated Surplus Reserves** = Unrestricted Reserve Funds, appropriated for specific service function. Not established by bylaw.

**Future Expenditure Reserves** = Restricted reserve funds, appropriated for specific service function and purpose (usually to fund future operating costs). Established by bylaw.

**Capital Reserves** = Restricted reserve funds, appropriated for specific service function and purpose (usually to fund future capital costs). May or may not be established by bylaw.

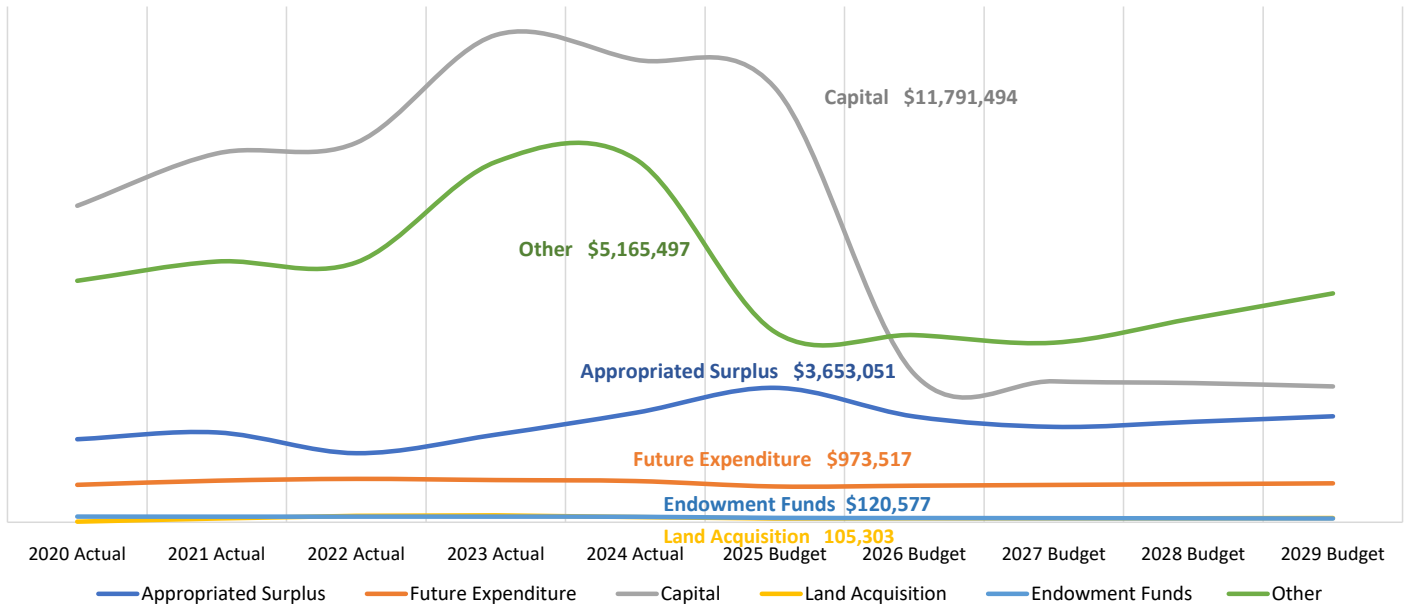
**Land Acquisition Reserves** = Restricted reserve funds, appropriated for specific service function to fund land acquisition. Established by bylaw.

**Endowment Funds** = Restricted reserve funds, appropriated for specific service function and purpose. Established by bylaw and subject to agreements or covenants.

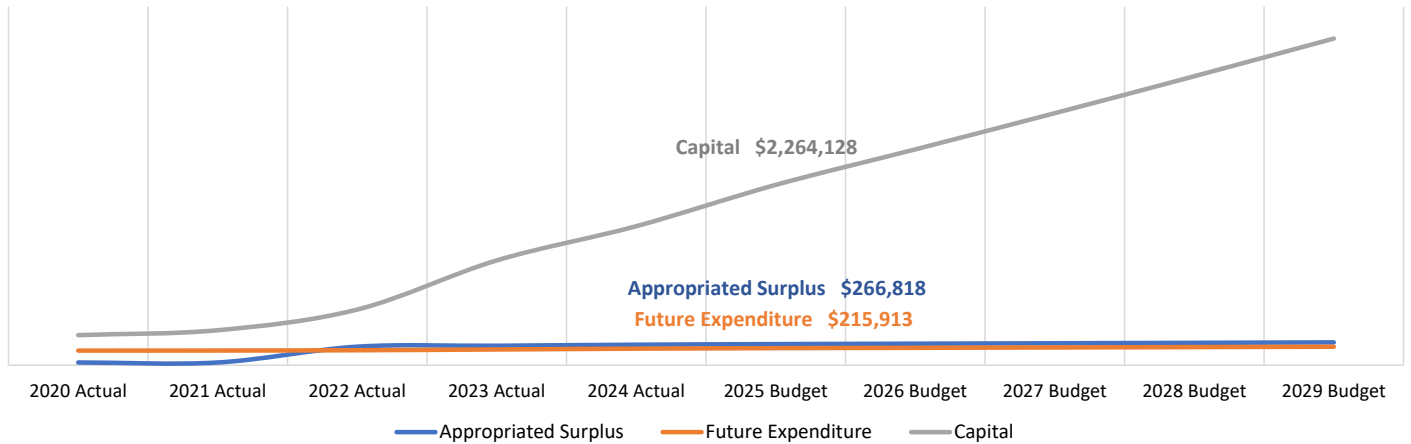
**Other Reserves:** Mostly includes funds received from restricted senior government funding programs; most notable the Canada Community Building Fund (Gas Tax) and Growing Communities Fund. This reserve is unappropriated.

5 Year Historical and 5 year Forecasted Consolidated Reserve Chart (continued):

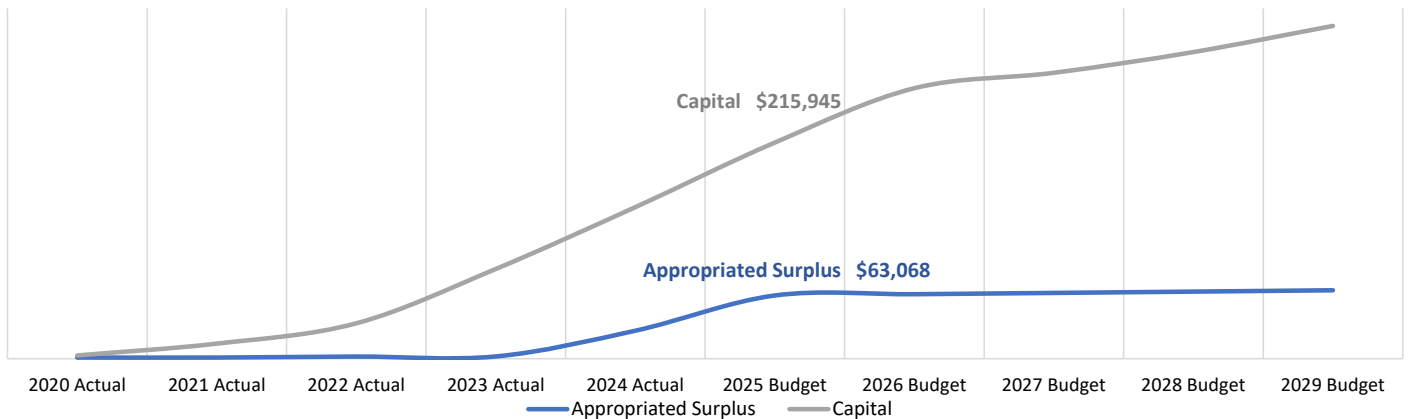
General Fund Reserves:



Water Fund Reserves:



Sewer Fund Reserves:



## Total Debt Principal – Serviced by the SRD

The table below shows anticipated debt used to fund the current financial plan. 2024 Amounts are committed whereas 2025 and beyond include committed and anticipated debt. Actual total 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.

	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Total Debt for the Strathcona Regional District:</b>						
Corporate Office (Function 114)	\$ 1,764,506	\$ 1,713,251	\$ 1,660,459	\$ 1,606,084	\$ 1,550,077	\$ 1,492,389
Regional Housing (Function 450)	-	5,000,000	4,903,143	4,802,897	4,699,141	4,591,755
<b>Regional Services Total</b>	<b>1,764,506</b>	<b>6,713,251</b>	<b>6,563,603</b>	<b>6,408,980</b>	<b>6,249,218</b>	<b>6,084,144</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 332)	119,052	112,540	105,914	99,172	92,312	85,332
Sewer Treatment Plant (Function 331)	-	829,126	813,065	796,441	779,236	761,429
<b>Electoral Area C Total</b>	<b>119,052</b>	<b>941,666</b>	<b>918,979</b>	<b>895,614</b>	<b>871,548</b>	<b>846,761</b>
Craig Road Water (Function 318)	19,210	9,794	-	-	-	-
<b>Electoral Area D Total</b>	<b>19,210</b>	<b>9,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
RECREATE Phase 1 (Function 640)	-	64,670,000	63,417,256	62,120,666	60,778,695	59,389,756
RECREATE Phase 2 (Function 640)	-	-	54,000,000	52,953,948	51,871,284	50,750,727
<b>Strathcona Gardens Total</b>	<b>-</b>	<b>64,670,000</b>	<b>117,417,256</b>	<b>115,074,614</b>	<b>112,649,980</b>	<b>110,140,483</b>
<b>TOTAL REGIONAL DISTRICT DEBT</b>	<b>\$ 1,902,768</b>	<b>\$ 72,334,711</b>	<b>\$ 124,899,838</b>	<b>\$ 122,379,208</b>	<b>\$ 119,770,746</b>	<b>\$ 117,071,388</b>

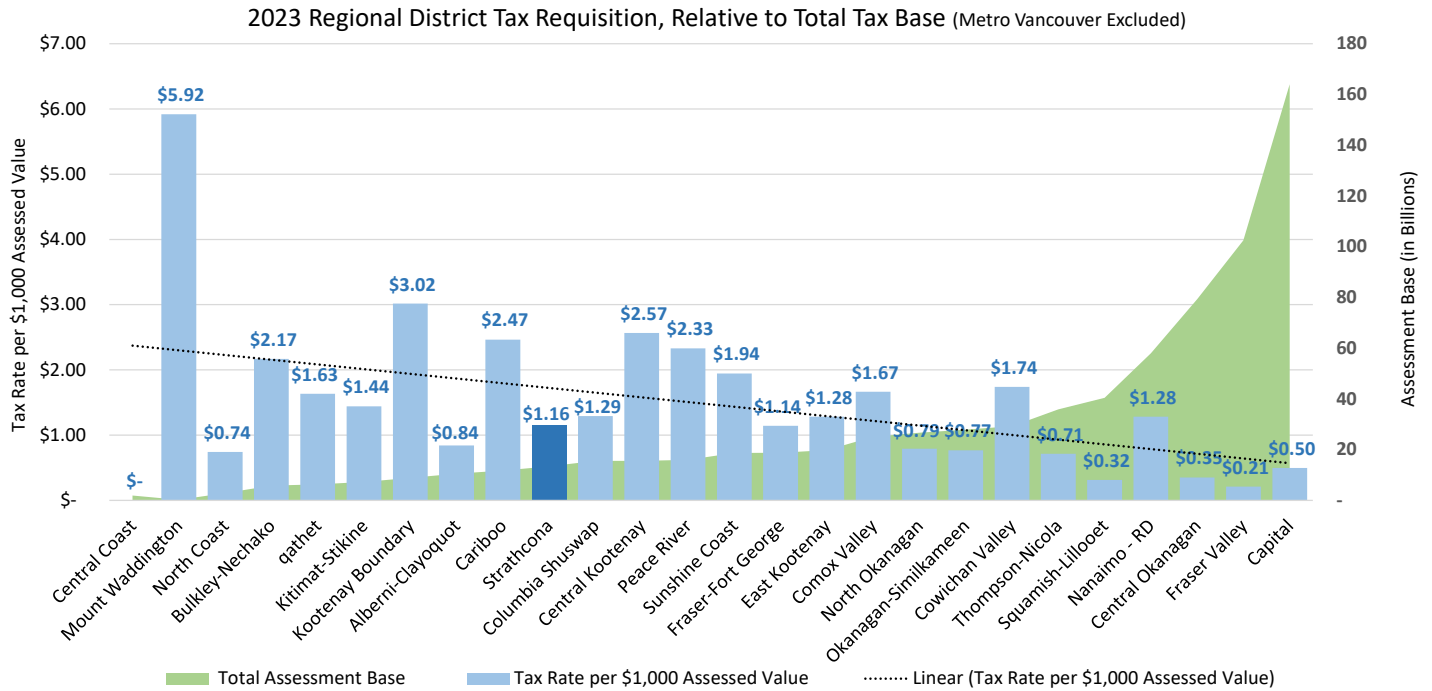
- Regional Services debt (\$1.81M) is for the Corporate Office Purchase (2017), see Function 114; 2025 debt (\$5M not yet incurred) is to support Regional Housing, see Function 450.
- Area C Debt is entirely for two Quathiaski-Cove Sewer projects, see Function 331 for further information.
- Strathcona Gardens debt is for the upcoming Recreate project, see [RECREATE website](#) for more information. (Function 640)

## Total Debt Principal – Serviced by Other Entities

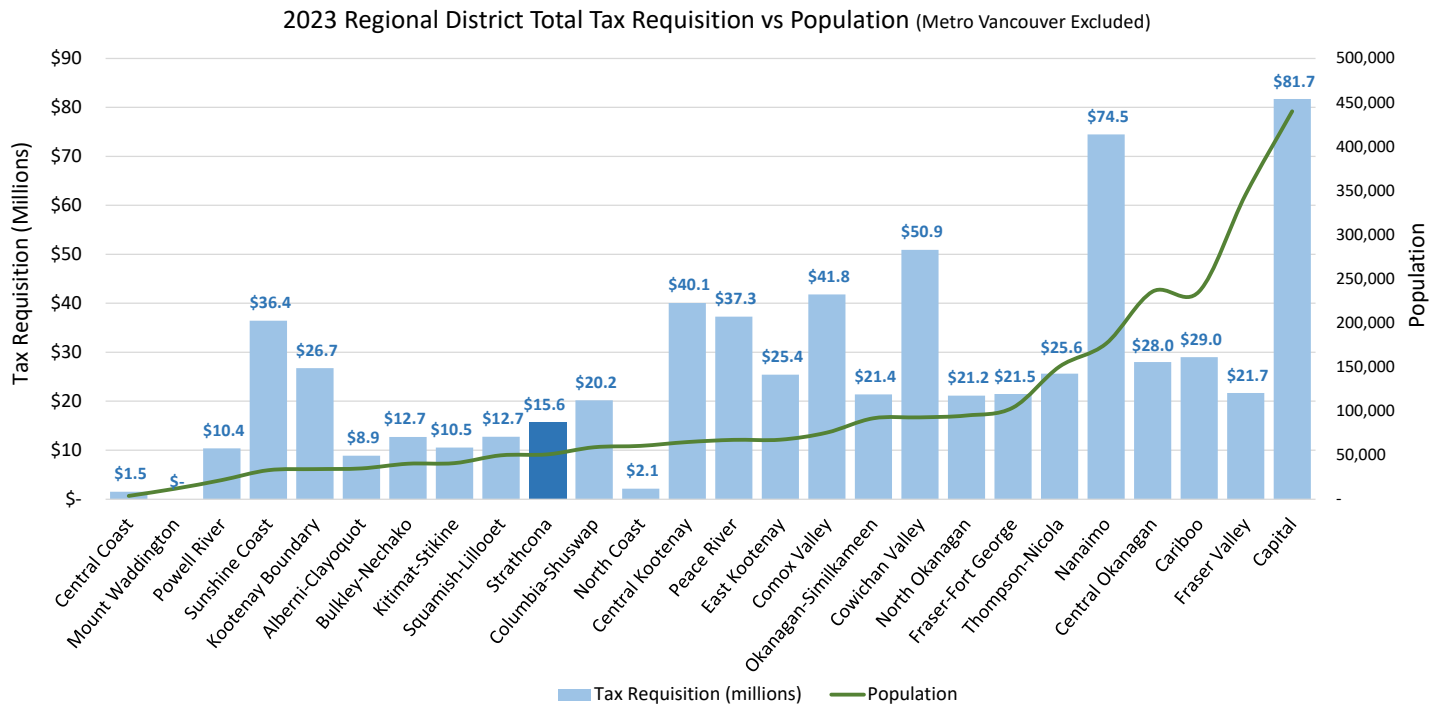
In British Columbia, all debt in excess of a 5 year term borrowed by municipalities and electoral areas is first incurred by their respective regional district with servicing costs flowed through to the ultimate borrower; the regional district acts much like an agent. The setup is intended to lower the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

The legislation also grants access to this debt program for certain other Crown and utility entities.

	2024 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Total Debt Incurred by External Agencies (not serviced by the SRD):</b>						
CityWest Cable & Telephone Co.	\$ 7,794,000	\$ 18,000,000	\$ 17,651,316	\$ 17,290,428	\$ 16,916,909	\$ 16,530,317
Vancouver Island Regional Library	1,250,000	1,217,907	1,184,692	1,150,313	1,114,732	1,077,905
City of Campbell River	8,086,526	7,219,622	6,382,561	5,568,838	4,730,705	3,867,427
Village of Sayward	17,800	11,172	-	-	-	-
Village of Tahsis	-	490,000	480,508	470,684	460,516	449,992
<b>OTHER JURISDICTIONS DEBT</b>	<b>\$ 17,148,326</b>	<b>\$ 26,938,701</b>	<b>\$ 25,699,076</b>	<b>\$ 24,480,264</b>	<b>\$ 23,222,861</b>	<b>\$ 21,925,641</b>



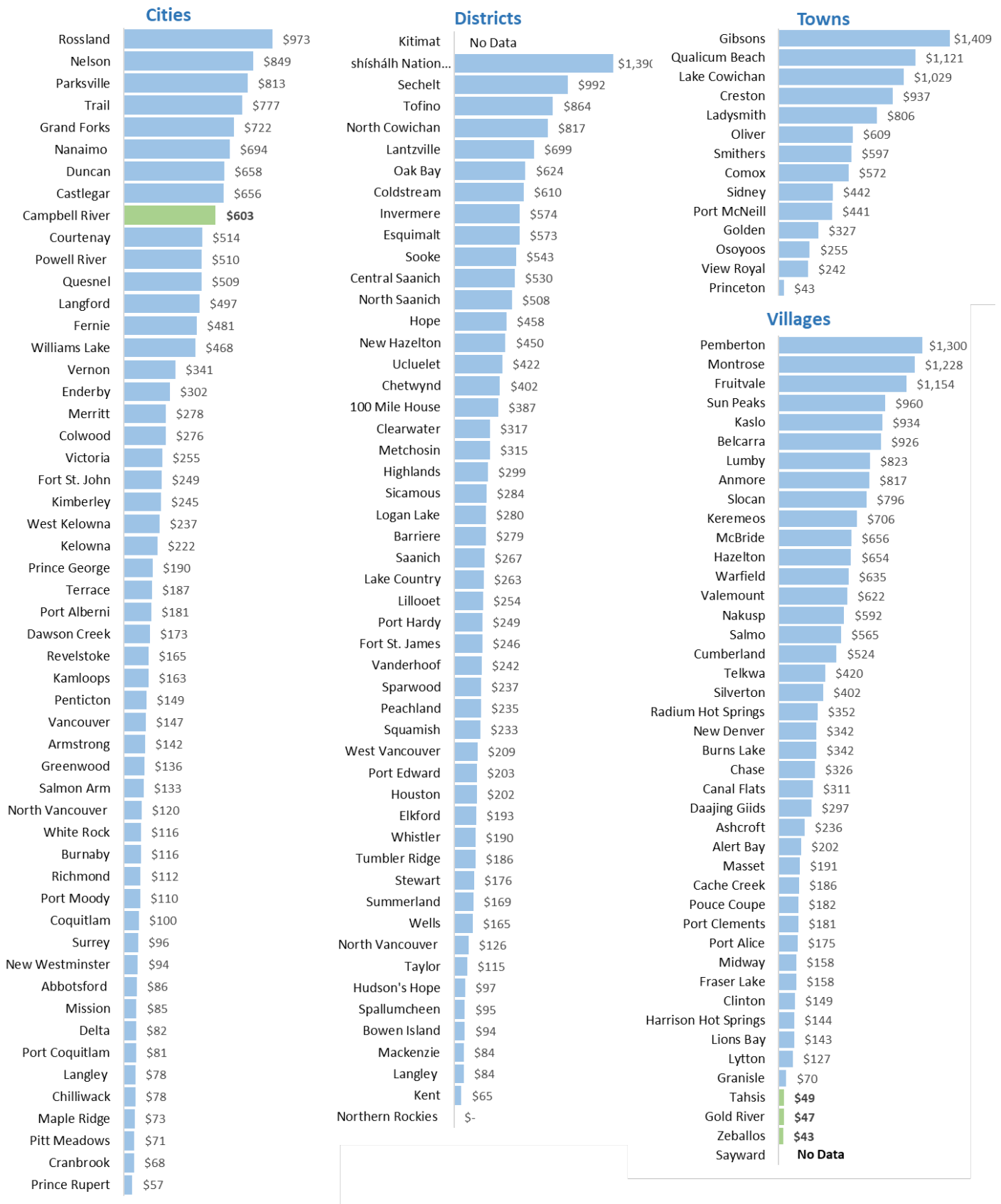
NOTE: This chart includes total "Regional District" tax amounts which includes SRD requisition plus any/all, CVRD Solid Waste, improvement district taxes, provincial surcharges, etc. Most other charts in this document include only amounts requisitioned by the Strathcona Regional District. Chart depicts "Total Average Tax Rate" for all BC Assessment Classes, including residential. **2023 is the latest available published data by the Minister of Finance.**



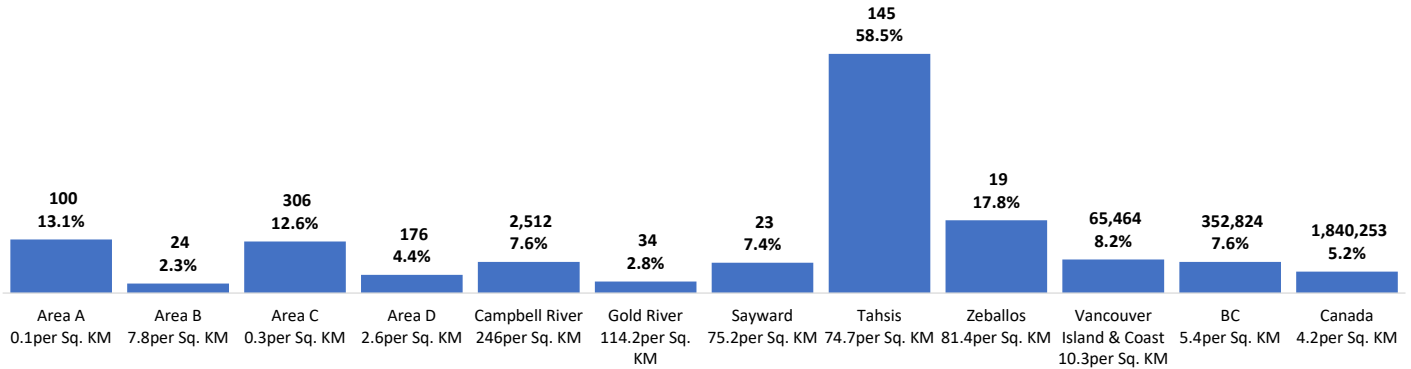
Source: Government of BC - Local Government Infrastructure and Finance Branch. 2021 is the latest available published population data.

Regional District Portion of 2024 Residential Taxes on a “Representative House†” in BC.:

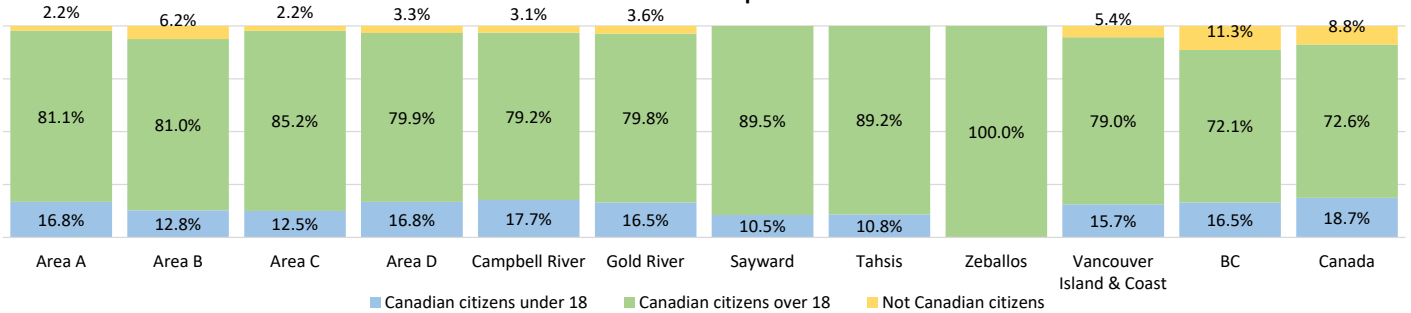
NOTE: These charts include total Regional District tax amounts which include the tax requisition made by SRD plus all requisitions for CSWM Solid Waste, improvement districts, provincial collection surcharges, etc. Most other charts in this financial plan are based on “average residential home values”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



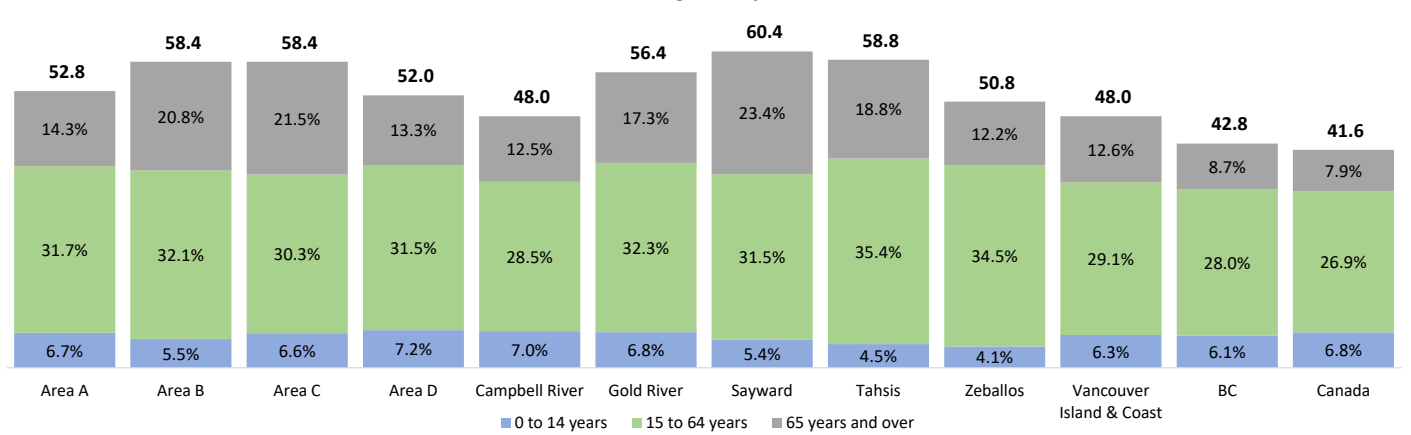
Rate of Population Change from 2016 to 2021  
(2021 Population Density)



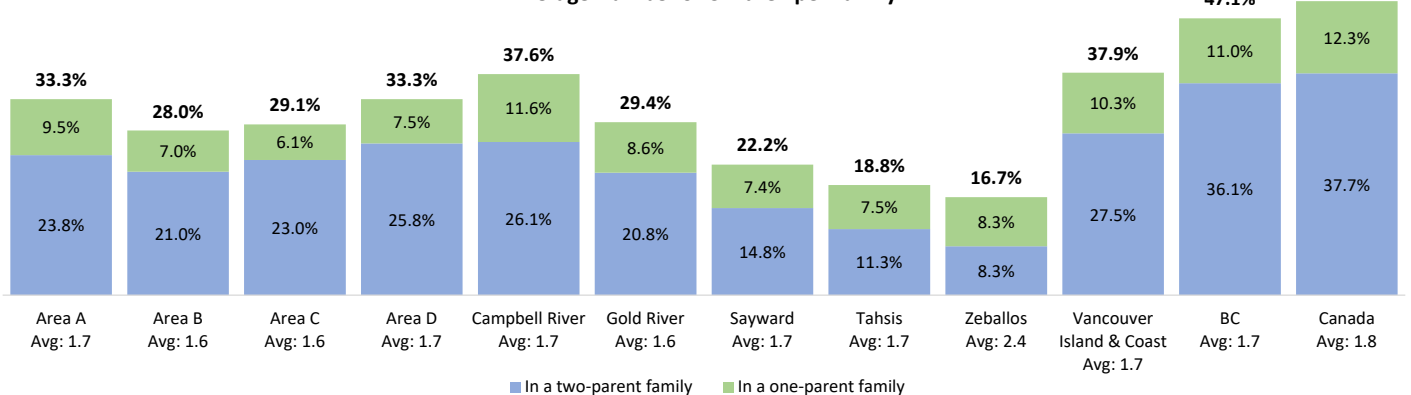
Citizenship



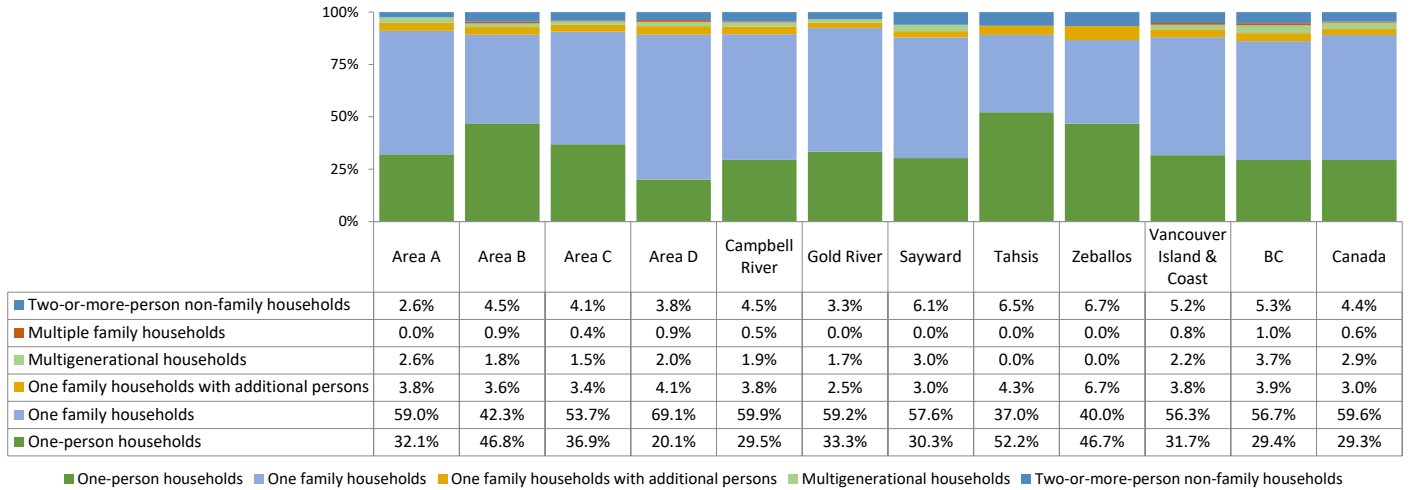
Median Age of Population



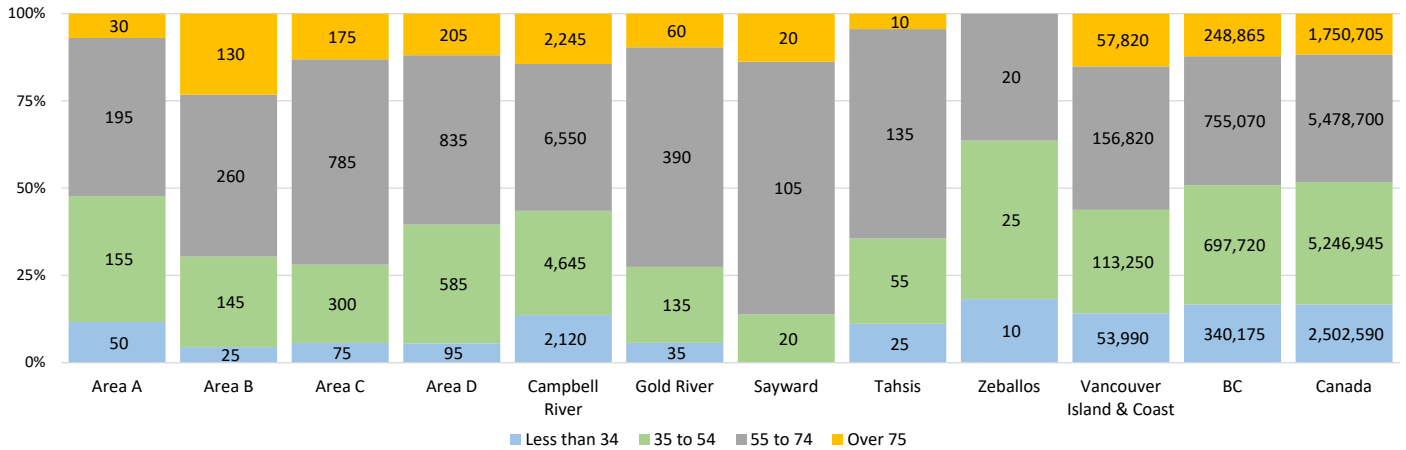
Percentage of Families with Children & Average Number of Children per Family



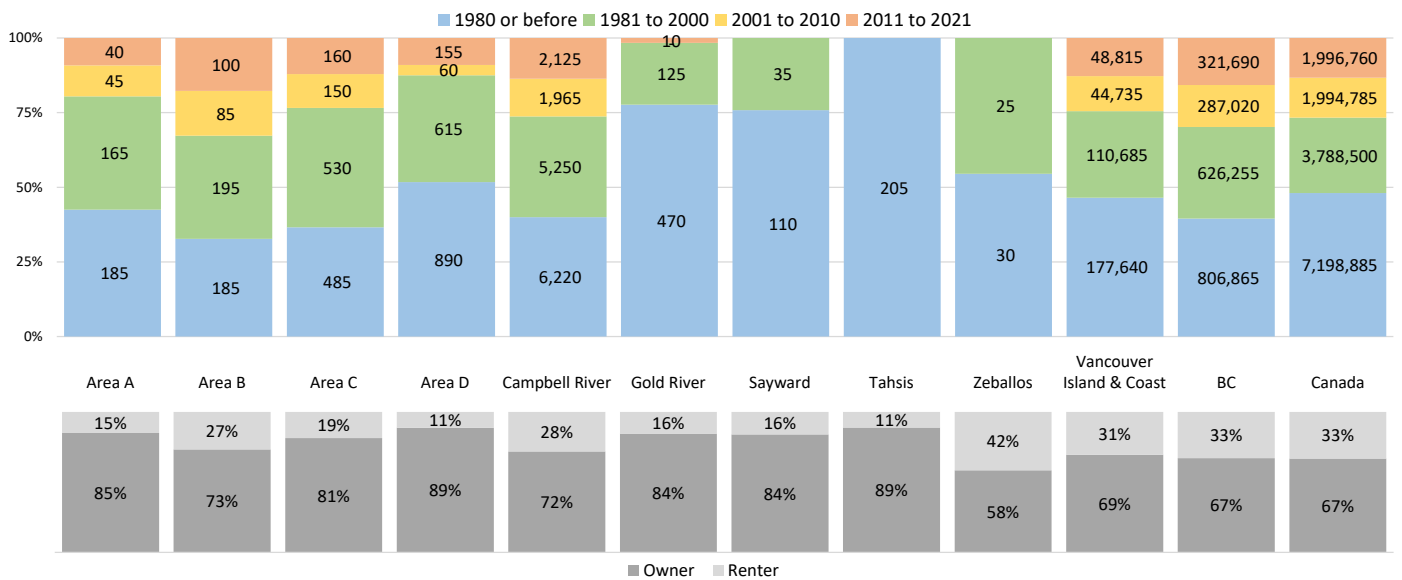
Household Type



Age of Primary Household Maintainer  
(Maintainer is one responsible for mortgage, rent, or major repair)



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





# Strathcona

REGIONAL DISTRICT

## 2025 – 2029 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' First Nations](#).

**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' First Nation

**Municipalities section includes the following functions:**

**Function # - Function Description**

100 - Municipality Administration

190 - Municipality Debt

## Summary of 2025 Tax Requisition for Municipalities

	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos	KCFN
<b>Tax Requisition</b>						
2025 Draft:	\$ 11,347,891	\$ 42,743	\$ 79,952	\$ 14,104	\$ 4,651	\$ 76
2024:	9,806,063	44,196	16,843	13,459	4,485	67
<b>\$ Change:</b>	<b>1,541,828</b>	<b>(1,453)</b>	<b>63,110</b>	<b>645</b>	<b>166</b>	<b>8</b>
<b>Average Home Value</b>						
2025 Draft:	\$ 705,705	\$ 270,838	\$ 322,479	\$ 179,068	\$ 139,577	12,900
2024:	697,718	262,464	298,571	156,594	128,458	11,800
<b>\$ Change:</b>	<b>7,986</b>	<b>8,374</b>	<b>23,908</b>	<b>22,474</b>	<b>11,119</b>	<b>1,100</b>
<b>Average Household Tax Impact</b>						
2025 Draft:	\$ 629.12	\$ 43.24	\$ 323.55	\$ 28.59	\$ 23.94	1.17
2024:	551.47	44.54	67.26	26.58	23.07	1.15
<b>Change per Household:</b>	<b>\$ 77.65</b>	<b>\$ (1.31)</b>	<b>\$ 256.29</b>	<b>\$ 2.01</b>	<b>\$ 0.87</b>	<b>\$ 0.02</b>

**The fine print:**

- 2025 values based on 2025 BC Assessment Completed Roll (issued January 2025). Final taxes will be calculated on BC Assessment 2025 Revised Roll (issued March 2025).
- 2024 Values based on 2024 BC Assessment Revised Roll (March 2024)
- Report only includes property tax (ad valorem) amounts requisitioned by the Strathcona Regional District. Parcel taxes, user fees, provincial tax surcharges, hospital levies, and/or other jurisdictional tax levies not included.

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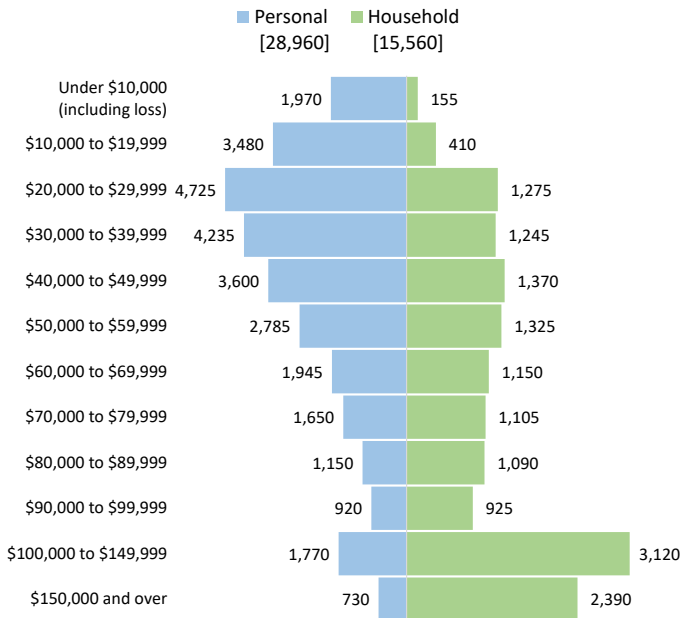
Residential Assessment Values by Municipality

(2025 BC Assessment Data – Only includes fully-taxable, single-class residential dwellings and vacant lots. Data not available for KCFN.)

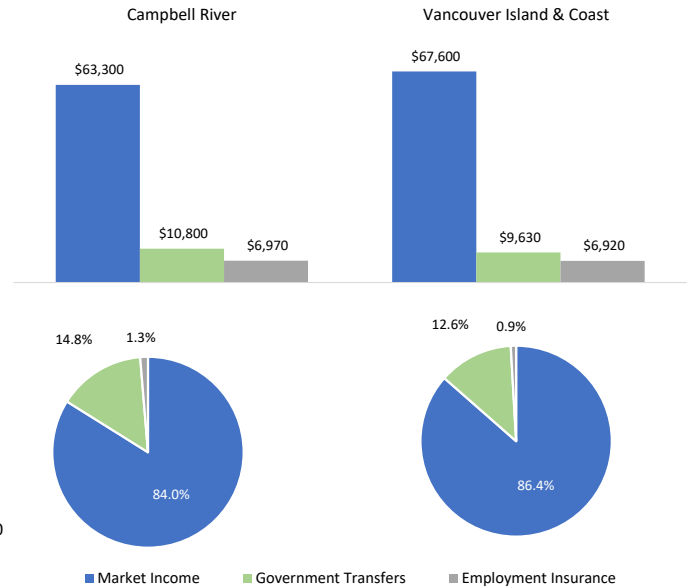
	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos
Less than \$100,000	198	62	16	106	36
100,001 - 150,000	148	56	28	23	Average Value: \$128,513
150,001 - 200,000	142	34	-	Average Value: \$154,922	24
200,001 - 250,000	243	112	3	96	13
250,001 - 300,000	220	Average Value: \$262,256	6	37	2
300,001 - 350,000	464	123	Average Value: \$300,535	10	2
350,001 - 400,000	530	117	42	5	1
400,001 - 450,000	546	55	24	4	2
450,001 - 500,000	660	21	16	3	-
500,001 - 550,000	954	9	3	4	-
550,001 - 600,000	1,370	7	4	-	-
600,001 - 650,000	1,728	7	1	-	-
650,001 - 700,000	Average Value: \$699,528	-	1	-	-
700,001 - 750,000	1,170	2	2	-	-
750,001 - 800,000	1,020	-	-	-	-
800,001 - 850,000	757	1	-	-	-
850,001 - 900,000	547	-	-	-	-
900,001 - 950,000	383	-	-	-	-
950,001 - 1,000,000	313	-	-	-	-
1,000,001 - 1,100,000	368	-	-	-	-
1,100,001 - 1,200,000	216	-	-	-	-
1,200,001 - 1,300,000	151	-	-	1	-
1,300,001 - 1,400,000	129	-	-	-	1
1,400,001 - 1,500,000	79	-	-	-	-
1,500,001 - 1,600,000	51	-	-	1	-
1,600,001 - 1,700,000	37	-	-	-	-
1,700,001 - 1,800,000	35	-	-	-	-
1,800,001 - 1,900,000	26	-	-	-	-
1,900,001 - 2,000,000	20	1	-	-	-
More than \$2M	134	1	-	-	-

City of Campbell River:

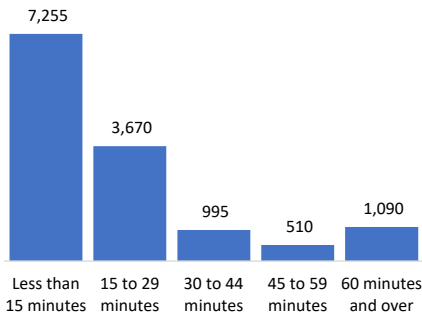
Campbell River Income Distribution



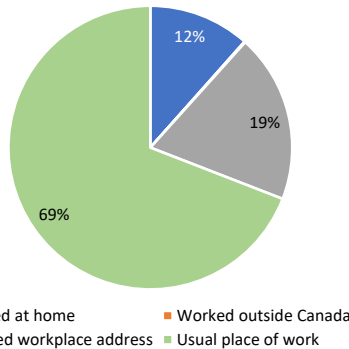
Income Source and Average Value vs. Region



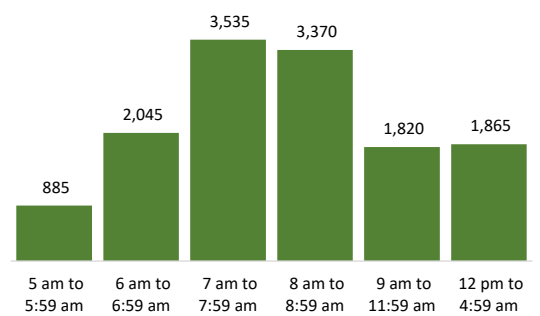
Commuting Duration (not including work-from-home)



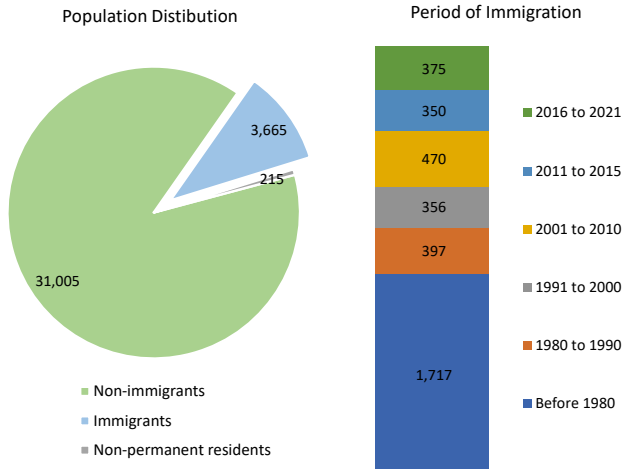
Place of Work



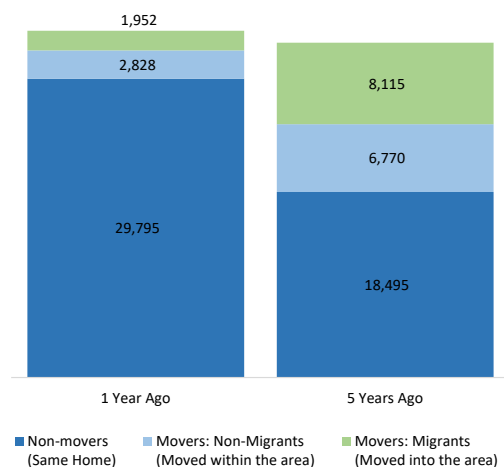
Time Leaving for Work (not including work-from-home)



Immigration Profile

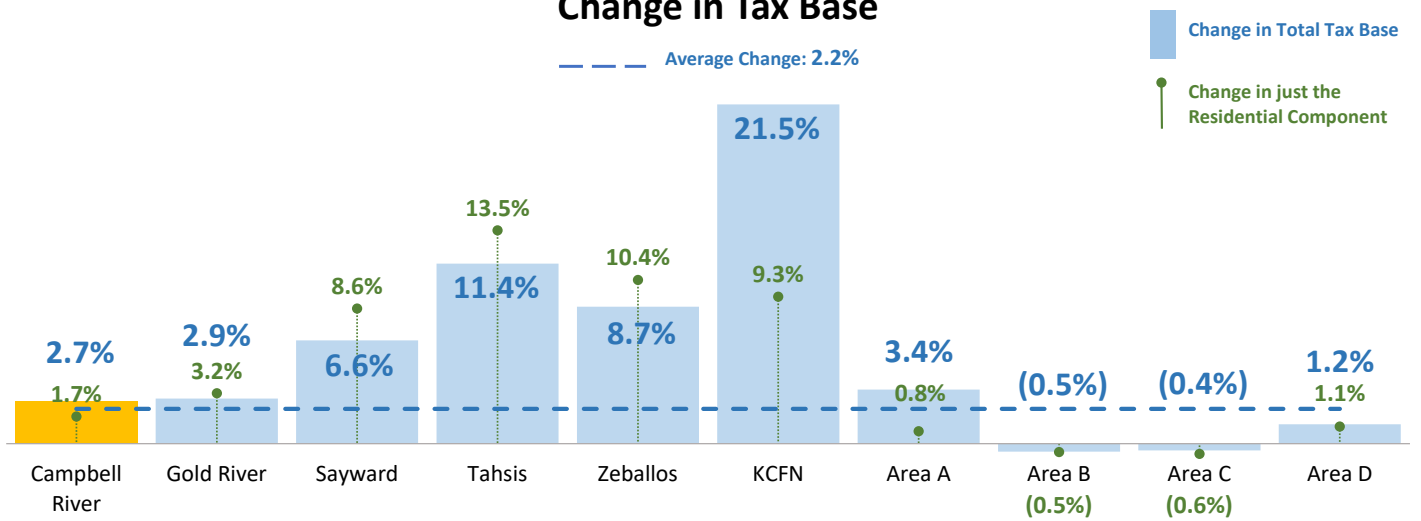


Mobility Profile

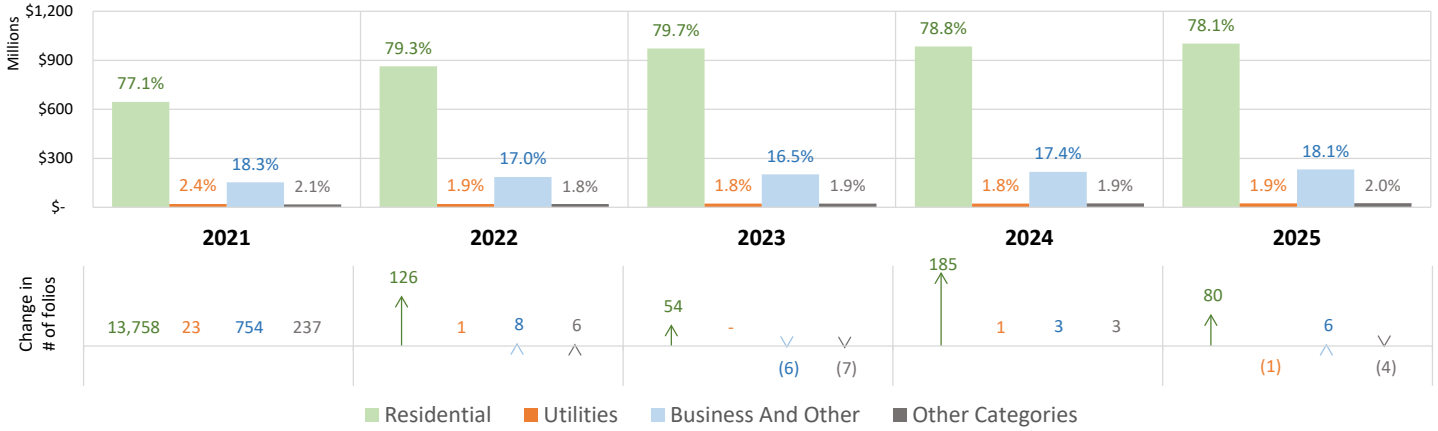


City of Campbell River:

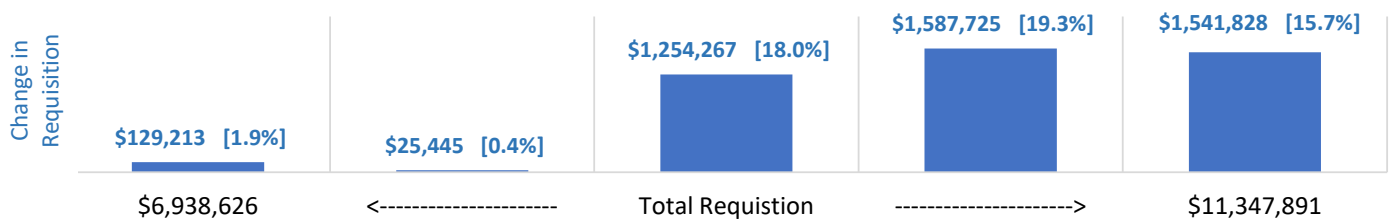
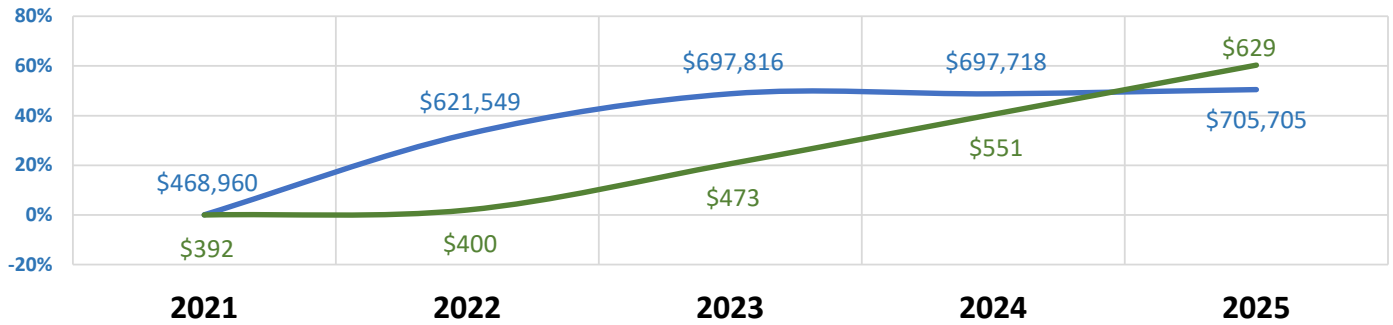
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



### City of Campbell River:

Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

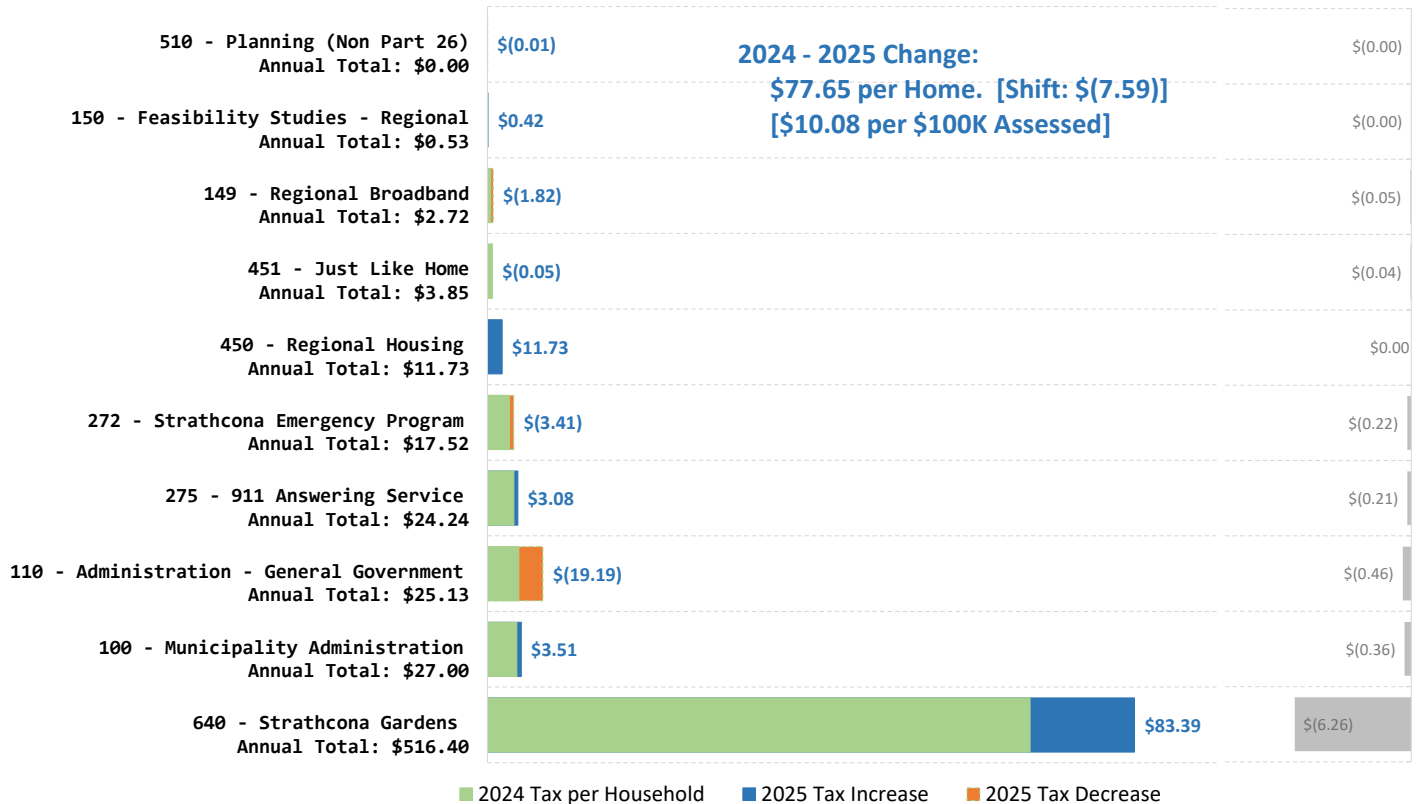
Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 417,264	\$ 486,597	\$ 69,333	16.6 %	\$ 3.36	\$ 3.82	\$ 0.46
<b>Corporate Services:</b>							
110 - Administration and General Government	793,886	457,015	(336,871)	(42.4)%	6.35	3.56	(2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	81,349	49,421	(31,928)	(39.2)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	1,924	9,538	7,614	395.8 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	374,940	318,612	(56,328)	(15.0)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	375,748	436,762	61,014	16.2 %	3.03	3.43	0.40
450 - Regional Housing	-	213,374	213,374	100.0 %	-	1.66	1.66
451 - Just Like Home	69,919	70,103	184	0.3 %	0.56	0.55	(0.01)
510 - Planning Non Part 26	257	-	(257)	(100.0)%	0.00	-	(0.00)
<b>Strathcona Gardens:</b>							
640 - Strathcona Gardens	7,690,776	9,306,470	1,615,694	21.0 %	61.99	73.09	11.09
<b>Total Requisition</b>	<b>\$ 9,806,063</b>	<b>\$ 11,347,891</b>	<b>\$ 1,541,828</b>	<b>15.7 %</b>	<b>\$ 78.97</b>	<b>\$ 89.05</b>	<b>\$ 10.08</b>
<b>Average Residential Property Value:</b>	<b>\$ 697,718</b>	<b>\$ 705,705</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 551.47</b>	<b>\$ 629.12</b>					

Estimated Tax Requisition per Average Household is \$629.12 for 2025. [2024 = \$551.47]

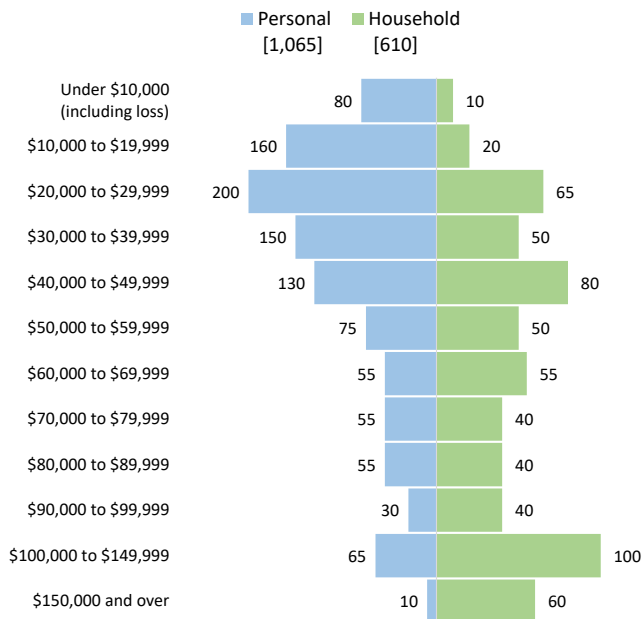
Average Home Value is \$705,705 for 2025. [2024 = \$697,718]

Impact of Assessment Shift: \$(7.59) per Home

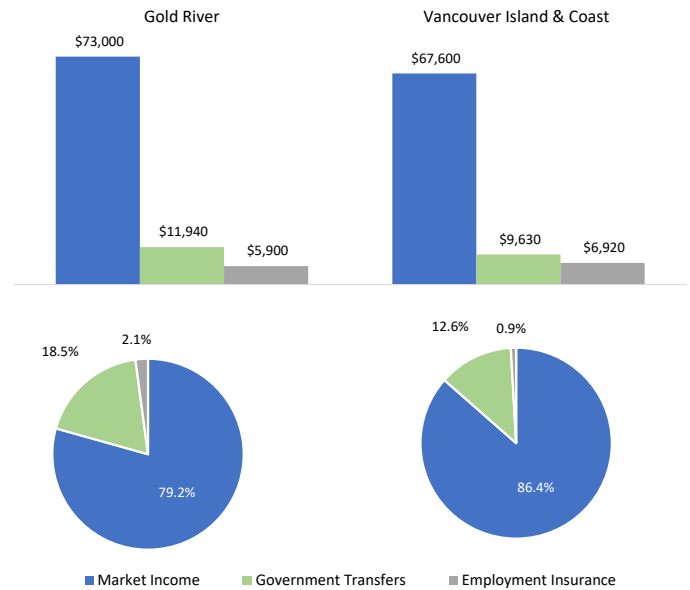


Village of Gold River:

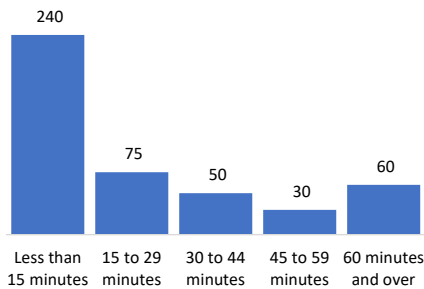
Gold River Income Distribution



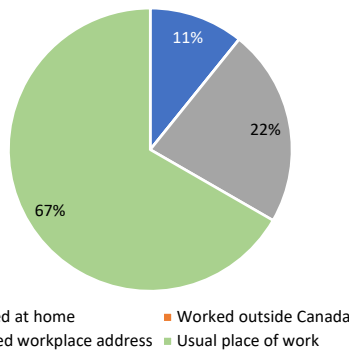
Income Source and Average Value vs. Region



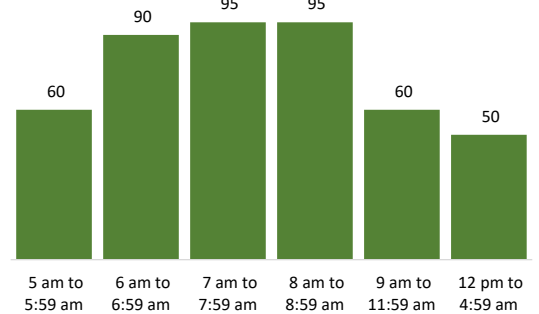
Commuting Duration (not including work-from-home)



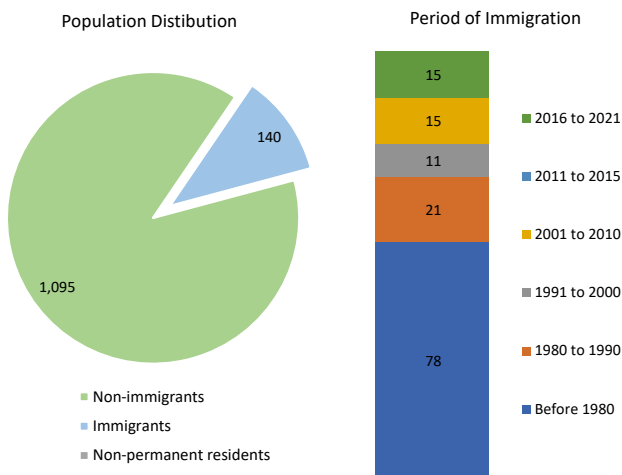
Place of Work



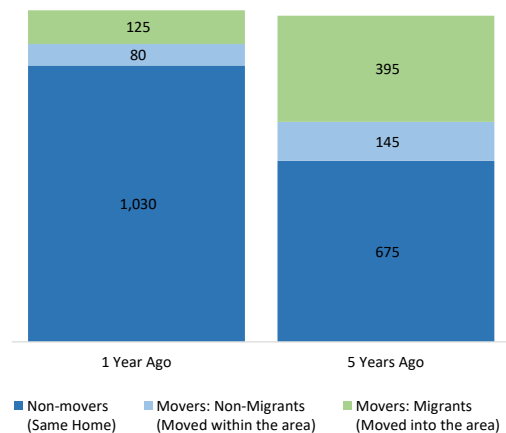
Time Leaving for Work (not including work-from-home)



Immigration Profile

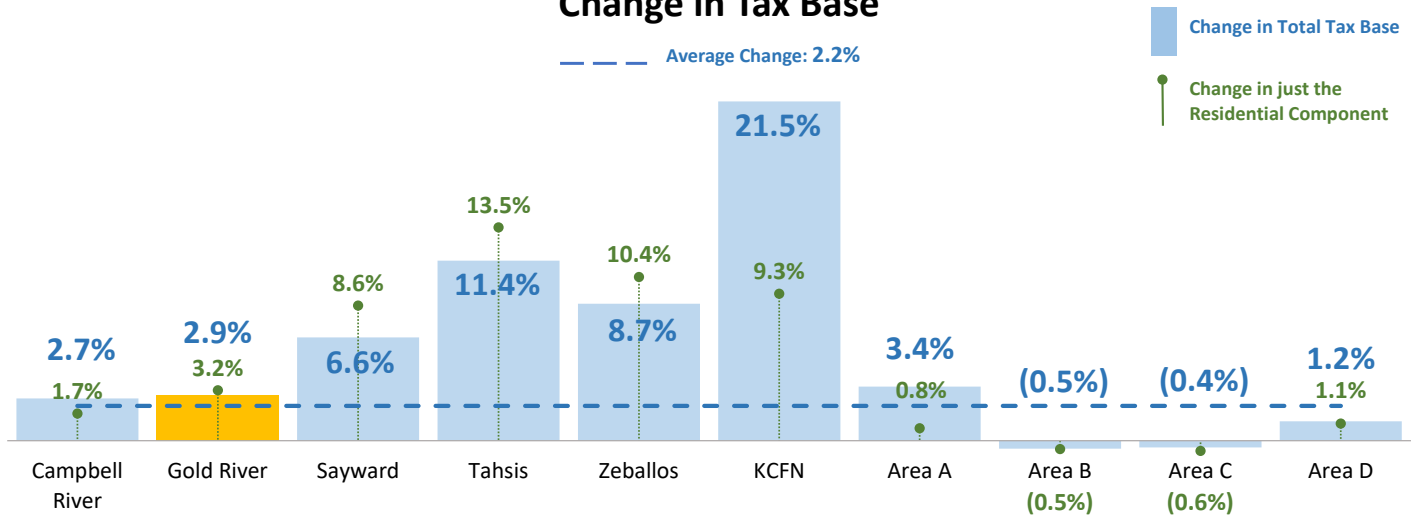


Mobility Profile

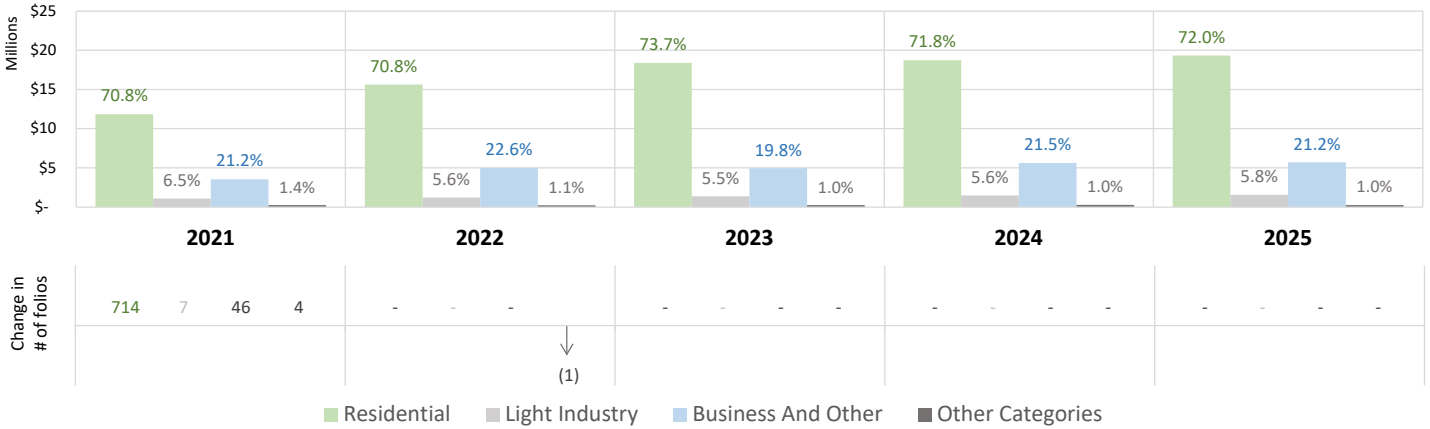


Village of Gold River:

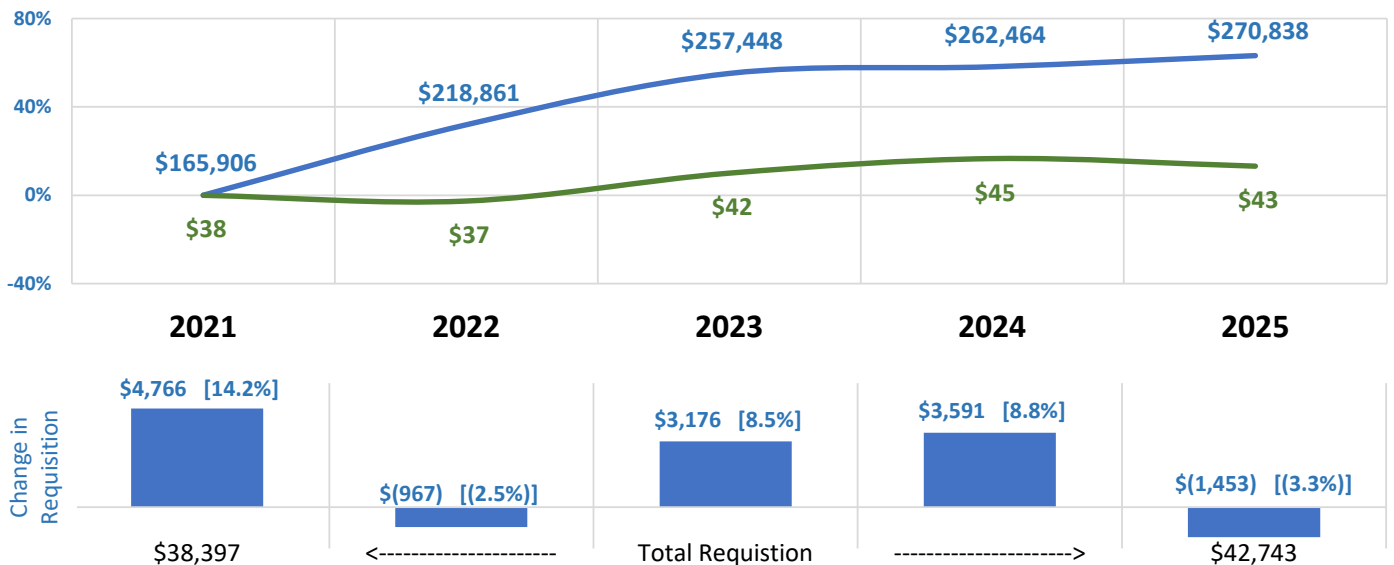
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



Village of Gold River:

Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

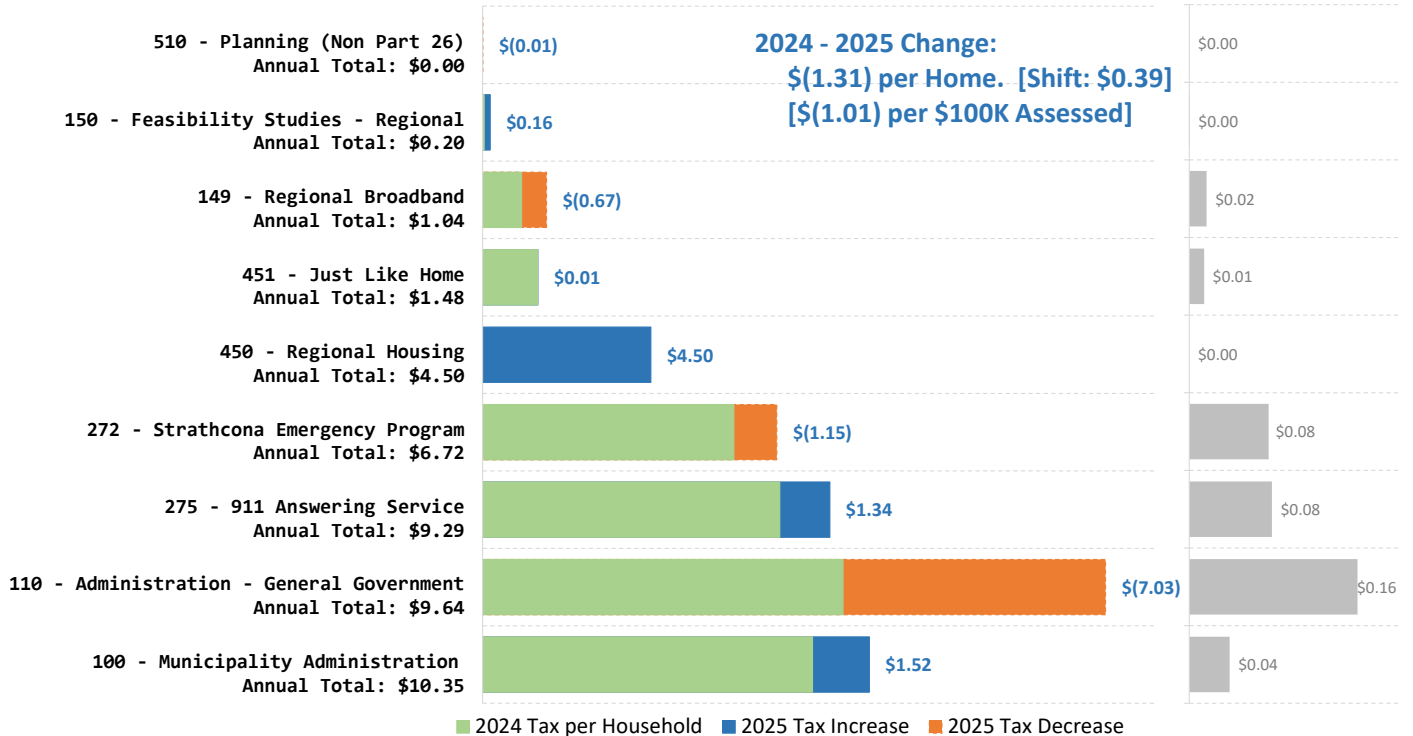
Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 8,724	\$ 10,198	\$ 1,474	16.9 %	\$ 3.36	\$ 3.82	\$ 0.46
<b>Corporate Services:</b>							
110 - Administration and General Government	16,580	9,561	(7,019)	(42.3)%	6.35	3.56	(2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	1,699	1,034	(665)	(39.1)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	40	200	160	397.0 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	7,831	6,666	(1,165)	(14.9)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	7,856	9,154	1,298	16.5 %	3.03	3.43	0.40
450 - Regional Housing	-	4,464	4,464	100.0 %	-	1.66	1.66
451 - Just Like Home	1,460	1,467	6	0.4 %	0.56	0.55	(0.01)
510 - Planning Non Part 26	5	-	(5)	(100.0)%	0.00	-	(0.00)
<b>Total Requisition</b>	<b>\$ 44,196</b>	<b>\$ 42,743</b>	<b>-\$ 1,453</b>	<b>(3.3)%</b>	<b>\$ 16.97</b>	<b>\$ 15.96</b>	<b>\$ (1.01)</b>
Average Residential Property Value: \$ 262,464 \$ 270,838							
Estimated Tax Per Average Residential Property \$ 44.54 \$ 43.24							

Estimated Tax Requisition per Average Household is \$43.24 for 2025. [2024 = \$44.54]

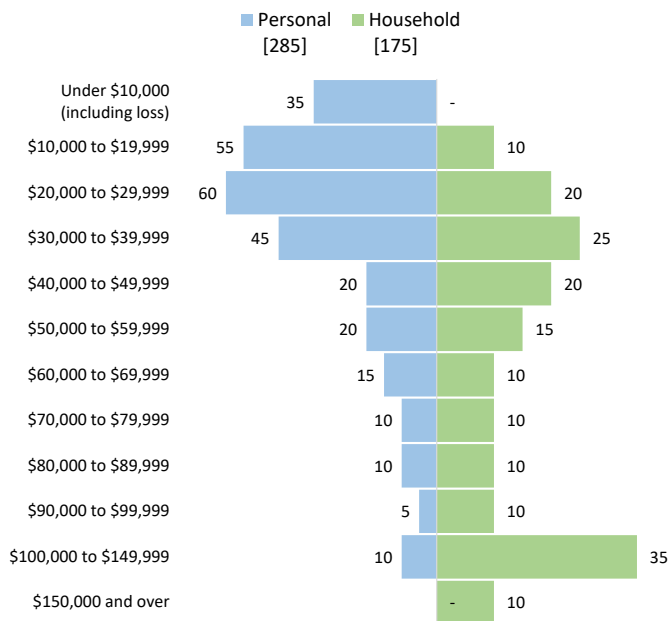
Average Home Value is \$270,838 for 2025. [2024 = \$262,464]

Impact of Assessment Shift: \$0.39 per Home

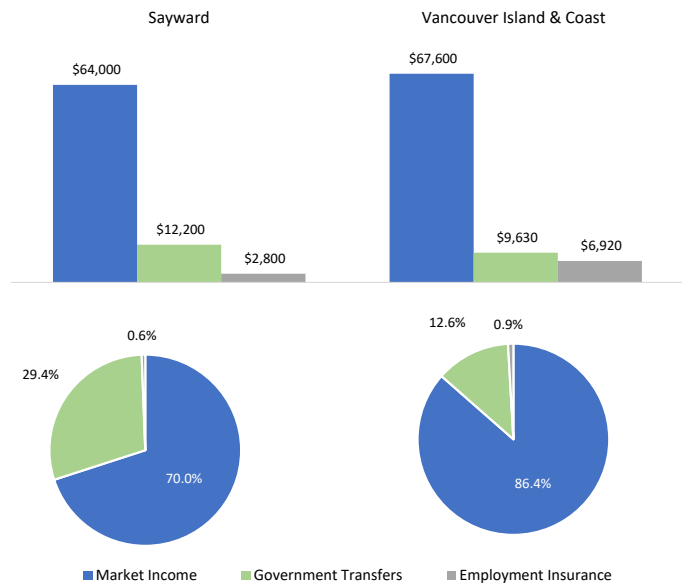


Village of Sayward:

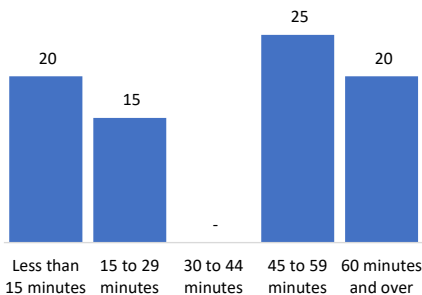
Sayward Income Distribution



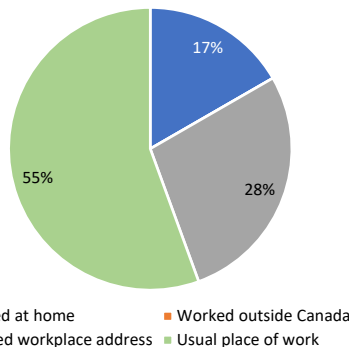
Income Source and Average Value vs. Region



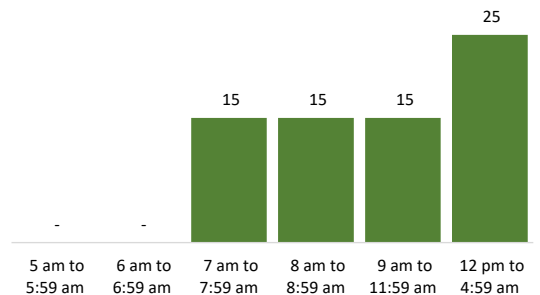
Commuting Duration (not including work-from-home)



Place of Work

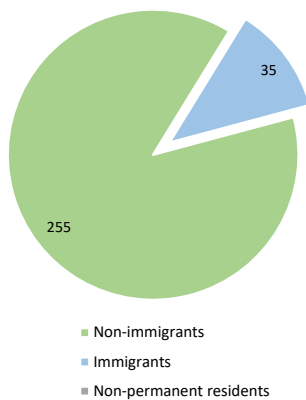


Time Leaving for Work (not including work-from-home)

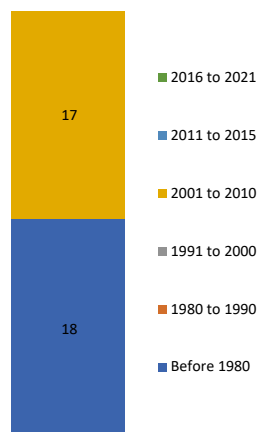


Immigration Profile

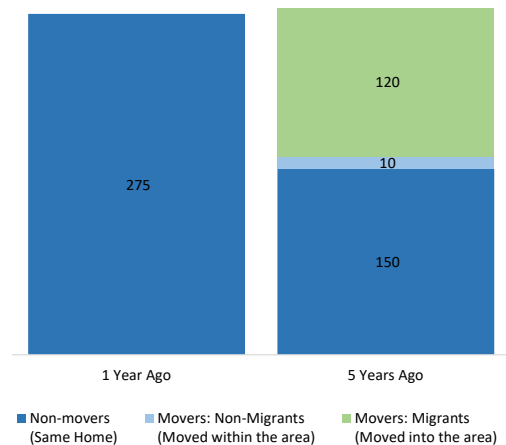
Population Distribution



Period of Immigration

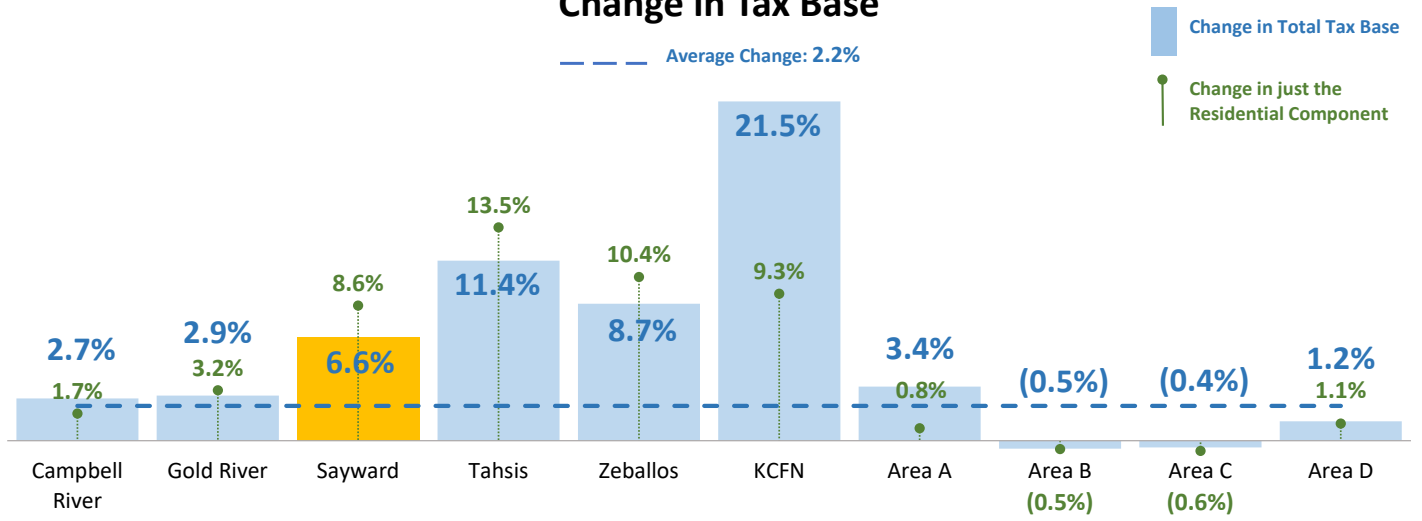


Mobility Profile

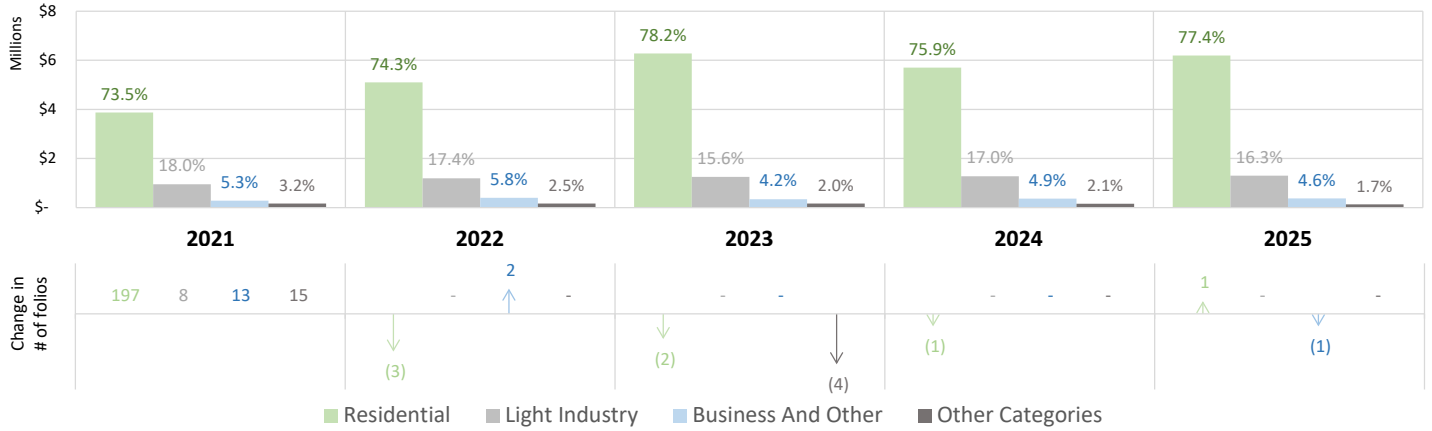


Village of Sayward:

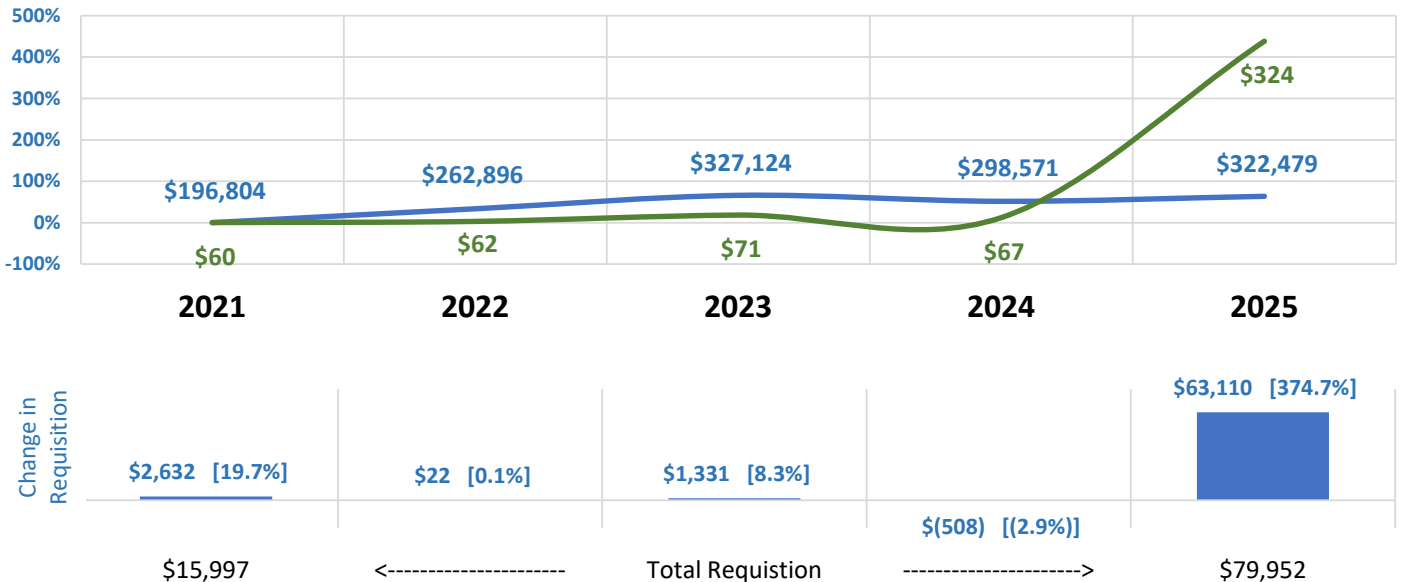
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



Village of Sayward:

Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

Based on BC Assessment Completed Roll (January 2025)

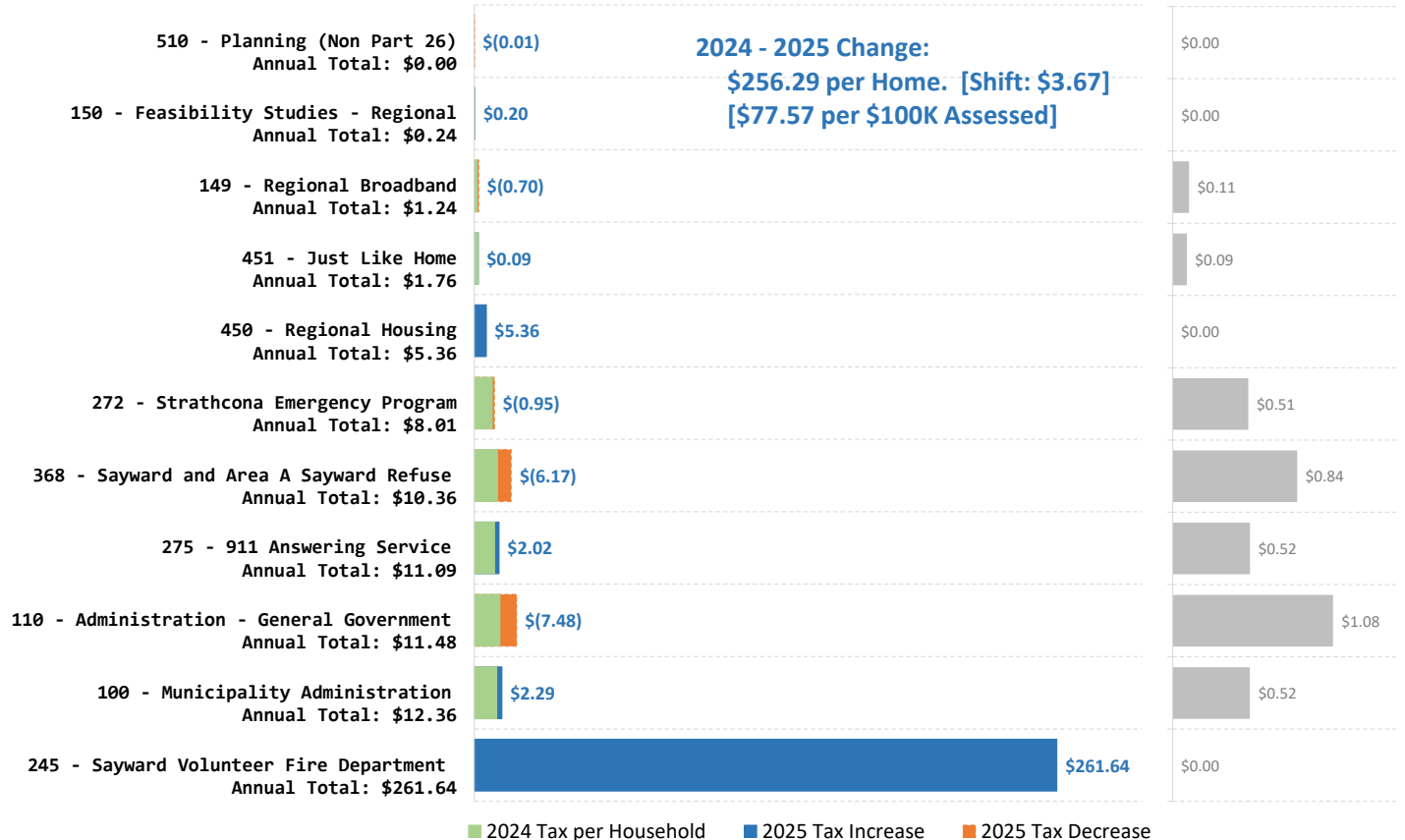
Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 2,512	\$ 3,053	\$ 541	21.5 %	\$ 3.36	\$ 3.82	\$ 0.46
<b>Corporate Services:</b>							
110 - Administration and General Government	4,769	2,849	(1,920)	(40.3)%	6.35	3.56	(2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	489	308	(181)	(37.0)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	12	60	48	416.6 %	0.02	0.07	0.06
245 - Sayward Volunteer Fire Department^	-	64,630	64,630	100.0 %	-	80.90	80.90
272 - Strathcona Emergency Program	2,253	1,986	(266)	(11.8)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	2,262	2,740	478	21.1 %	3.03	3.43	0.40
368 - Sayward Valley Refuse Disposal	4,124	2,559	(1,566)	(38.0)%	5.52	3.20	(2.32)
450 - Regional Housing	-	1,330	1,330	100.0 %	-	1.66	1.66
451 - Just Like Home	420	437	17	4.0 %	0.56	0.55	(0.01)
510 - Planning Non Part 26	2	-	(2)	(100.0)%	0.00	-	(0.00)
<b>Total Requisition</b>	<b>\$ 16,843</b>	<b>\$ 79,952</b>	<b>\$ 63,110</b>	<b>374.7 %</b>	<b>\$ 22.49</b>	<b>\$ 100.07</b>	<b>\$ 77.57</b>

Average Residential Property Value:	\$ 298,571	\$ 322,479
Estimated Tax Per Average Residential Property	\$ 67.26	\$ 323.55

Estimated Tax Requisition per Average Household is \$323.55 for 2025. [2024 = \$67.26]

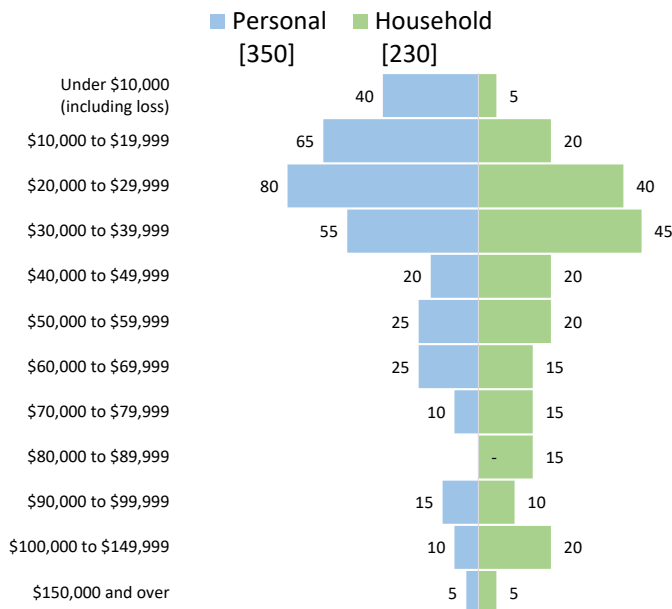
Impact of Assessment Shift: \$3.67 per Home

Average Home Value is \$322,479 for 2025. [2024 = \$298,571]

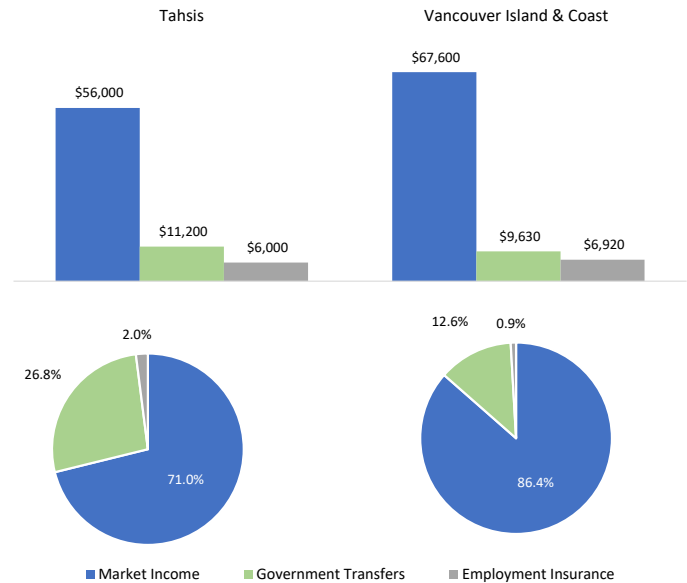


Village of Tahsis:

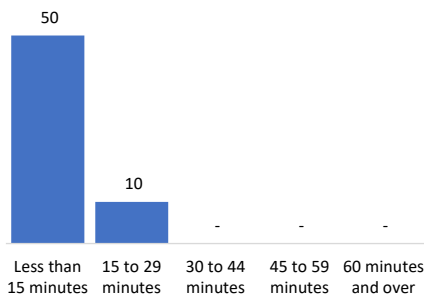
Tahsis Income Distribution



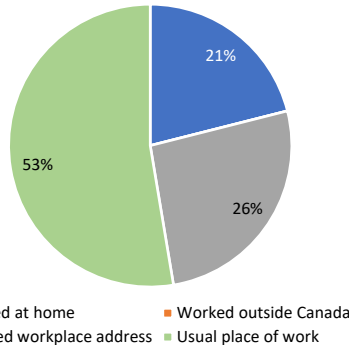
Income Source and Average Value vs. Region



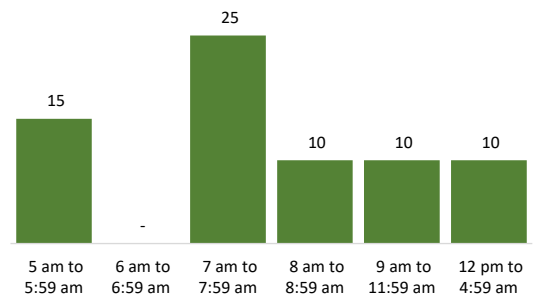
Commuting Duration (not including work-from-home)



Place of Work

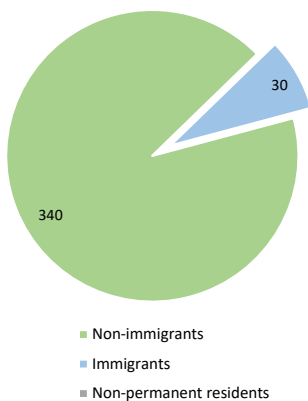


Time Leaving for Work (not including work-from-home)

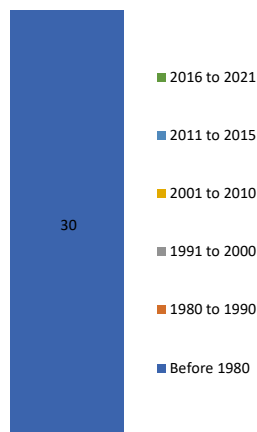


Immigration Profile

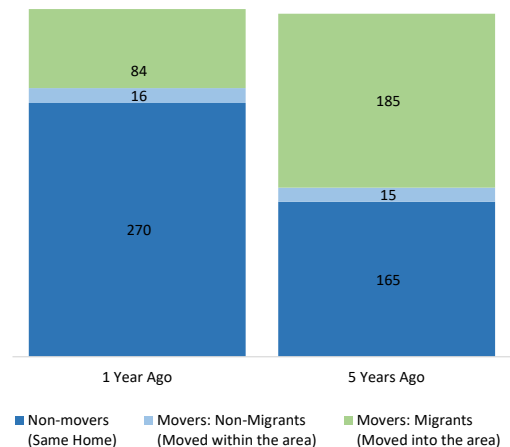
Population Distribution



Period of Immigration

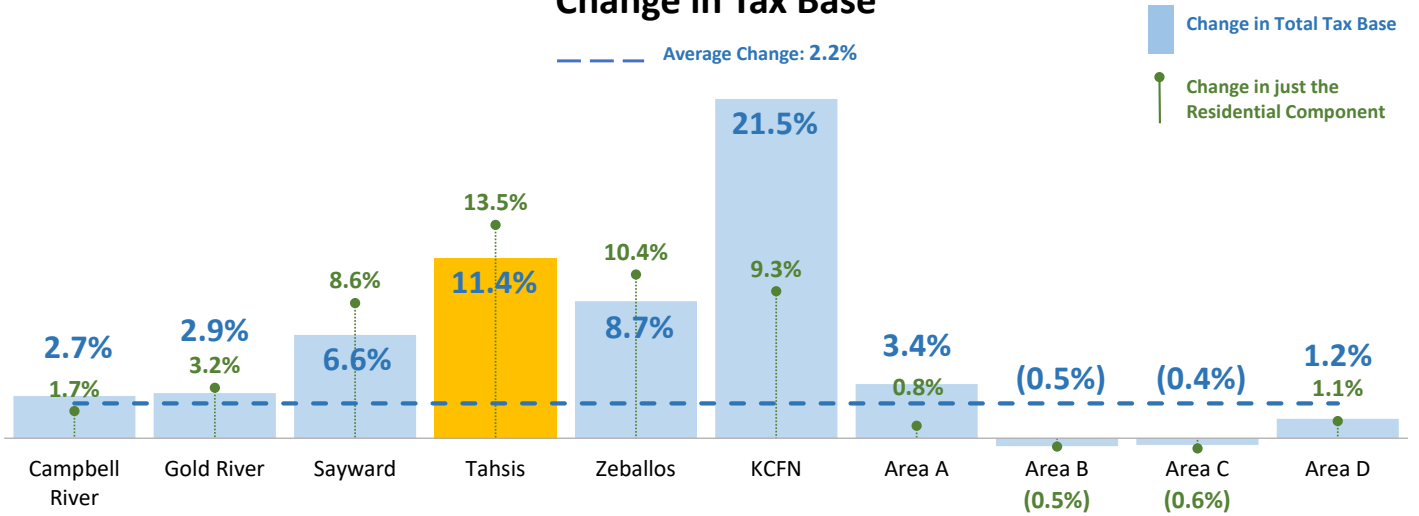


Mobility Profile

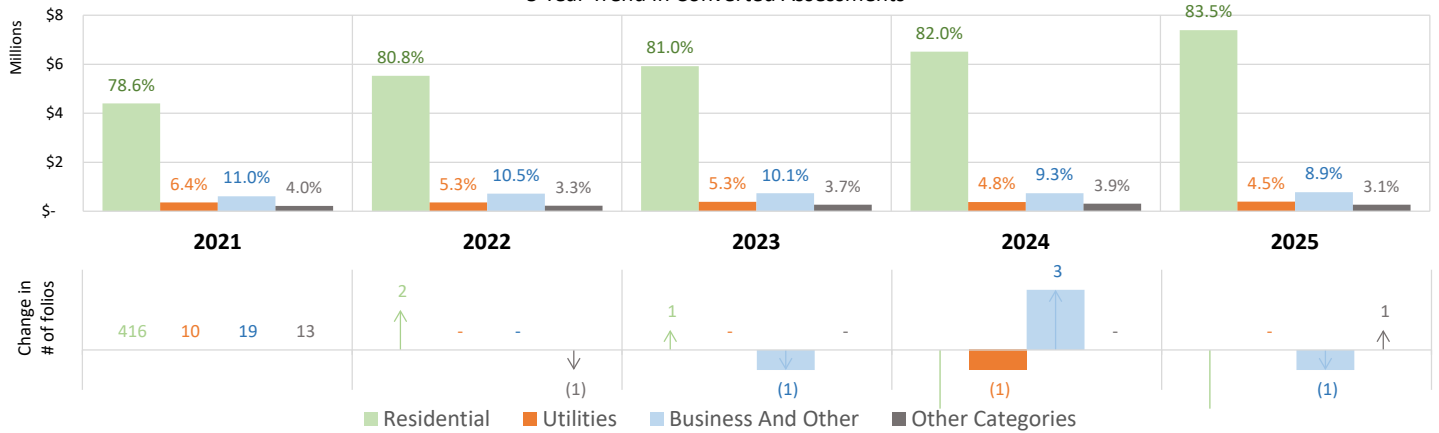


Village of Tahsis:

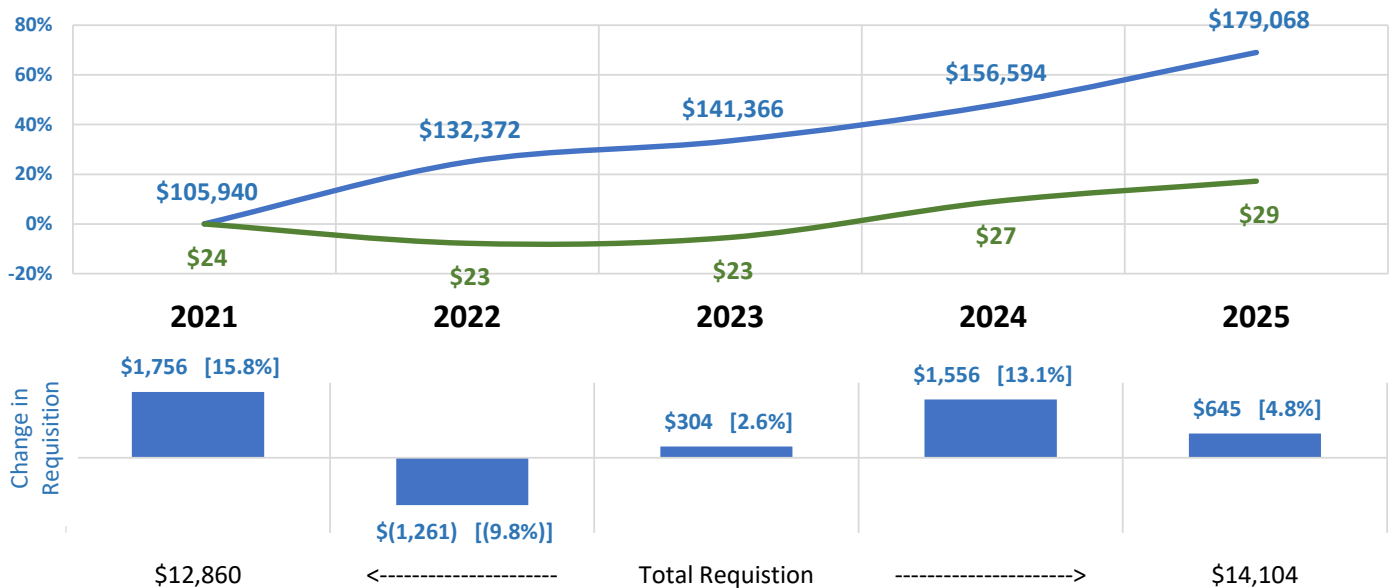
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



Village of Tahsis:

Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

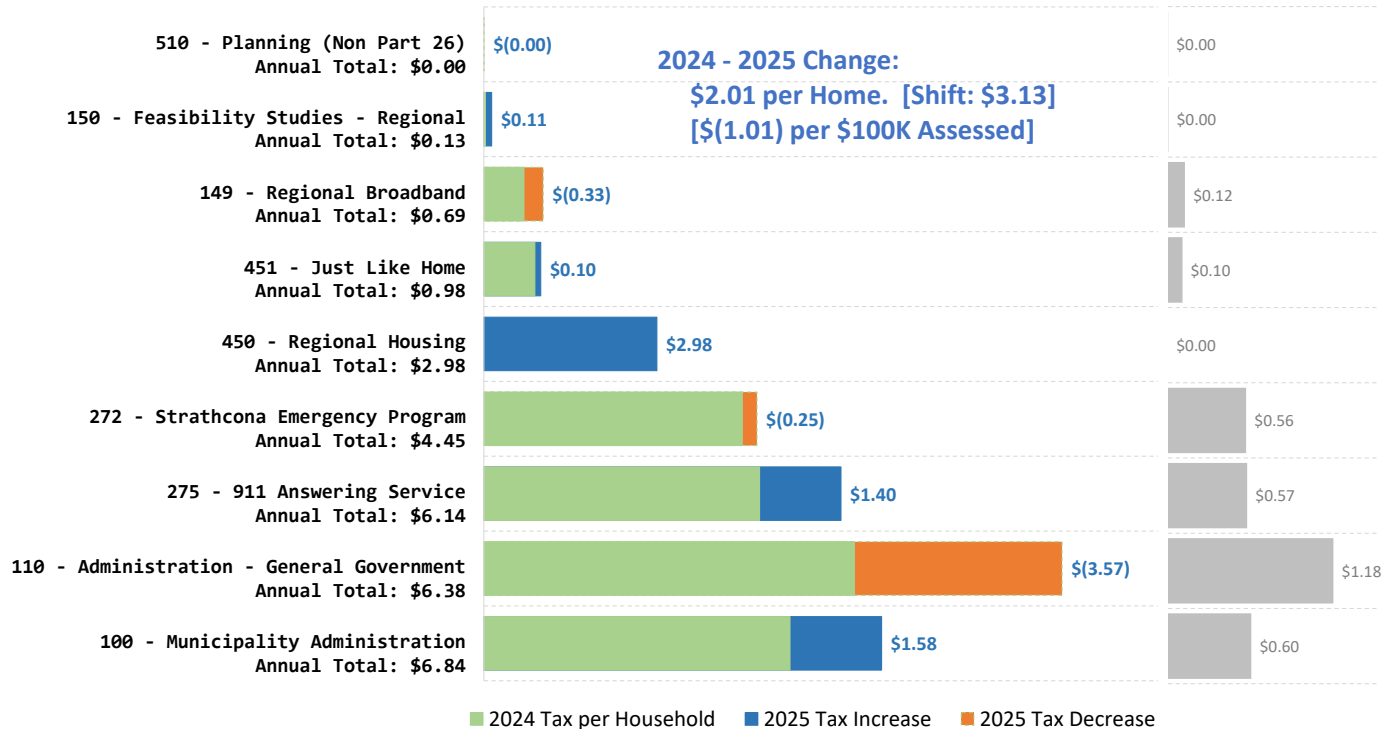
Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 2,659	\$ 3,368	\$ 710	26.7 %	\$ 3.36	\$ 3.82	\$ 0.46
<b>Corporate Services:</b>							
110 - Administration and General Government	5,047	3,152	(1,895)	(37.5)%	6.35	3.56	(2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	517	341	(176)	(34.1)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	12	66	54	438.6 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	2,384	2,198	(186)	(7.8)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	2,394	3,023	629	26.3 %	3.03	3.43	0.40
450 - Regional Housing	-	1,472	1,472	100.0 %	-	1.66	1.66
451 - Just Like Home	444	484	39	8.8 %	0.56	0.55	(0.01)
510 - Planning Non Part 26	2	-	(2)	(100.0)%	0.00	-	(0.00)
<b>Total Requisition</b>	<b>\$ 13,459</b>	<b>\$ 14,104</b>	<b>\$ 645</b>	<b>4.8 %</b>	<b>\$ 16.97</b>	<b>\$ 15.96</b>	<b>\$ (1.01)</b>
Average Residential Property Value: \$ 156,594 \$ 179,068							
Estimated Tax Per Average Residential Property \$ 26.58 \$ 28.59							

Estimated Tax Requisition per Average Household is \$28.59 for 2025. [2024 = \$26.58]

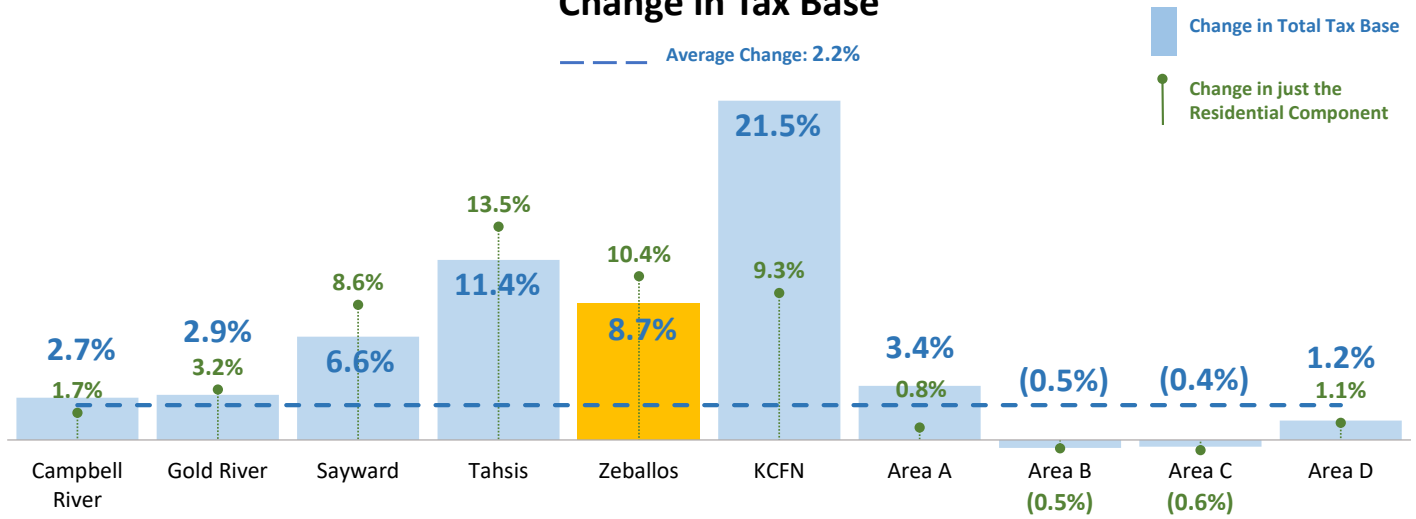
Average Home Value is \$179,068 for 2025. [2024 = \$156,594]

Impact of Assessment Shift: \$3.13 per Home

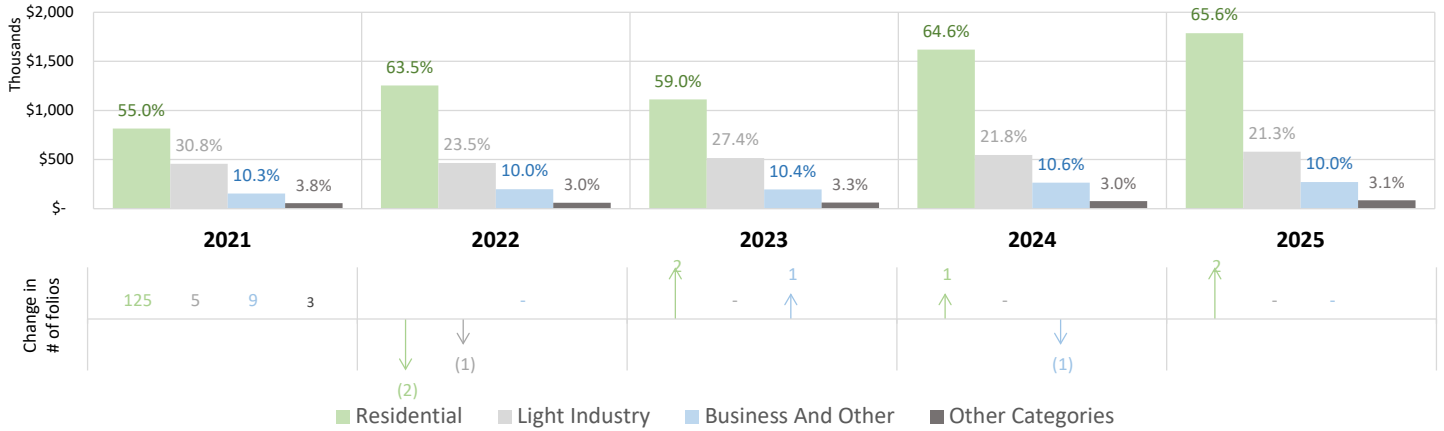


Village of Zeballos:

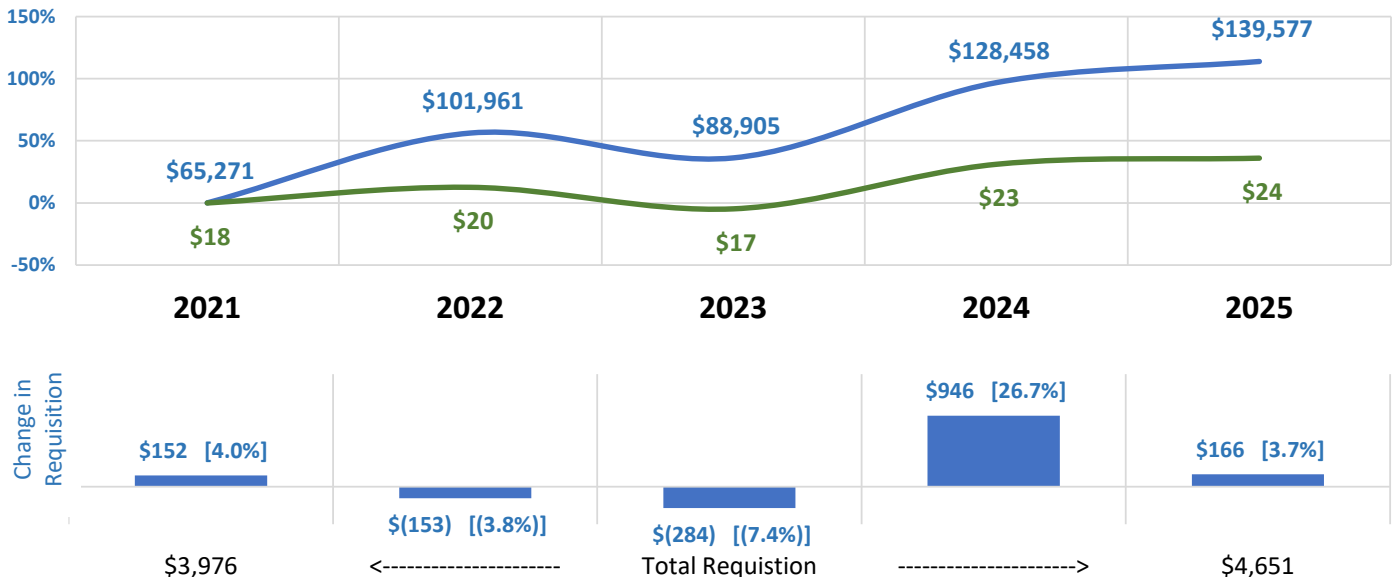
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price / Average Tax Requisition per Home



Village of Zeballos:

Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

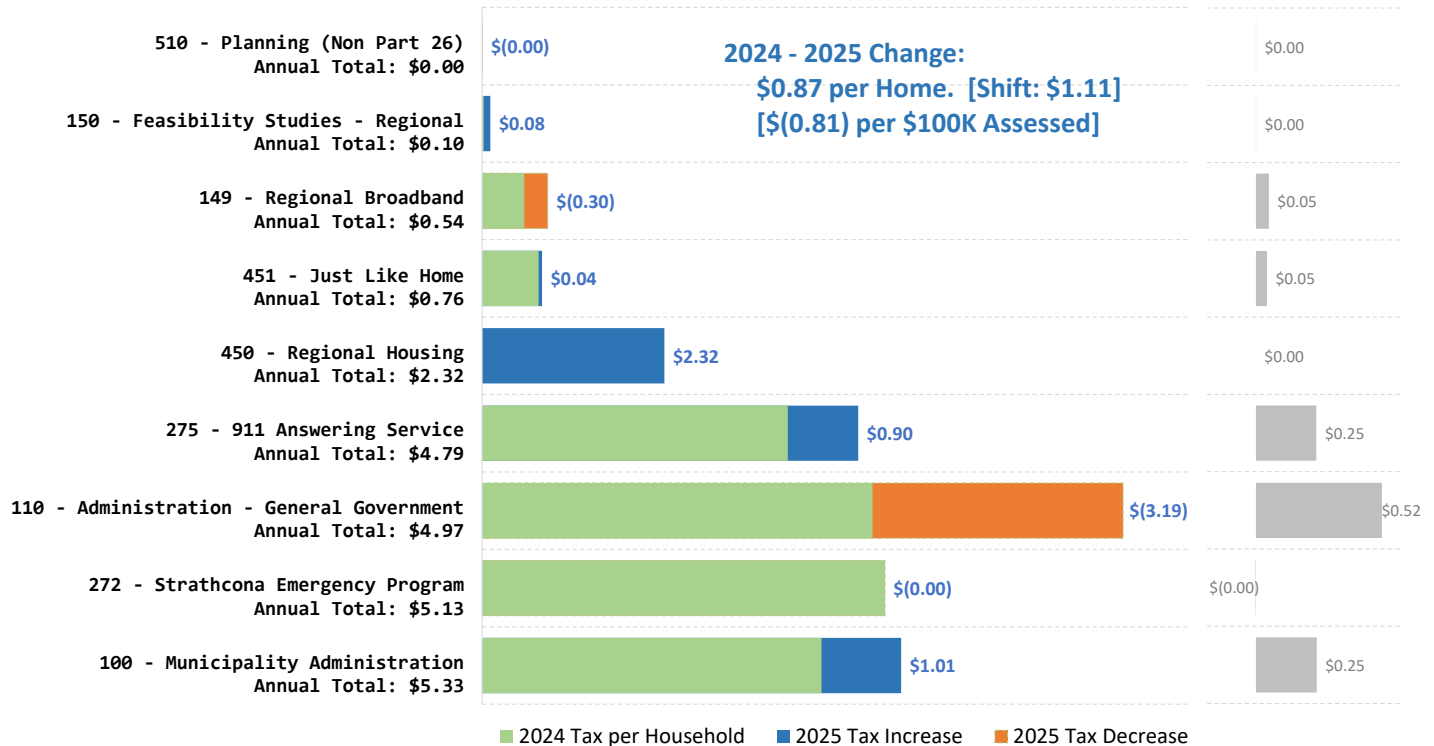
Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 835	\$ 1,030	\$ 196	23.4 %	\$ 3.36	\$ 3.82	\$ 0.46
<b>Corporate Services:</b>							
110 - Administration and General Government	1,591	970	(622)	(39.1)%	6.35	3.56	(2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	163	105	(58)	(35.7)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	4	20	16	424.8 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	1,000	1,000	-	0.0 %	3.99	3.67	(0.32)
275 - 911 Emergency Answering Service	752	925	173	23.0 %	3.03	3.43	0.40
450 - Regional Housing	-	453	453	100.0 %	-	1.66	1.66
451 - Just Like Home	140	149	9	6.1 %	0.56	0.55	(0.01)
510 - Planning Non Part 26	1	-	(1)	(100.0)%	0.00	-	(0.00)
<b>Total Requisition</b>	<b>\$ 4,485</b>	<b>\$ 4,651</b>	<b>\$ 166</b>	<b>3.7 %</b>	<b>\$ 17.96</b>	<b>\$ 17.15</b>	<b>\$ (0.81)</b>
Average Residential Property Value: \$ 128,458 \$ 139,577							
Estimated Tax Per Average Residential Property \$ 23.07 \$ 23.94							

Estimated Tax Requisition per Average Household is \$23.94 for 2025. [2024 = \$23.07]

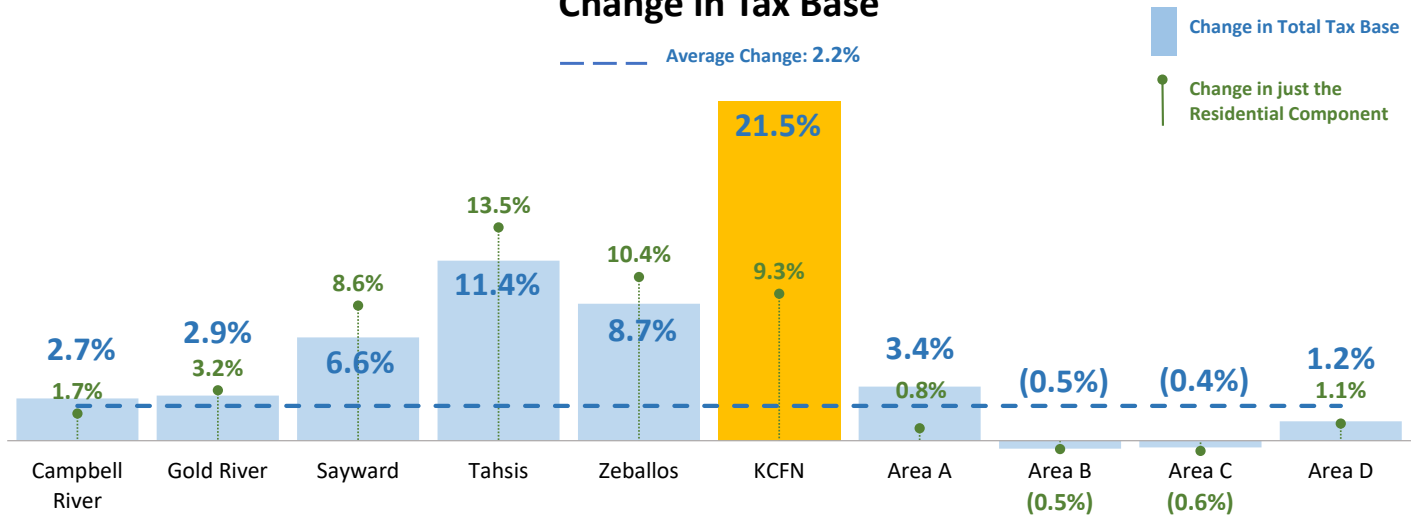
Average Home Value is \$139,577 for 2025. [2024 = \$128,458]

Impact of Assessment Shift: \$1.11 per Home

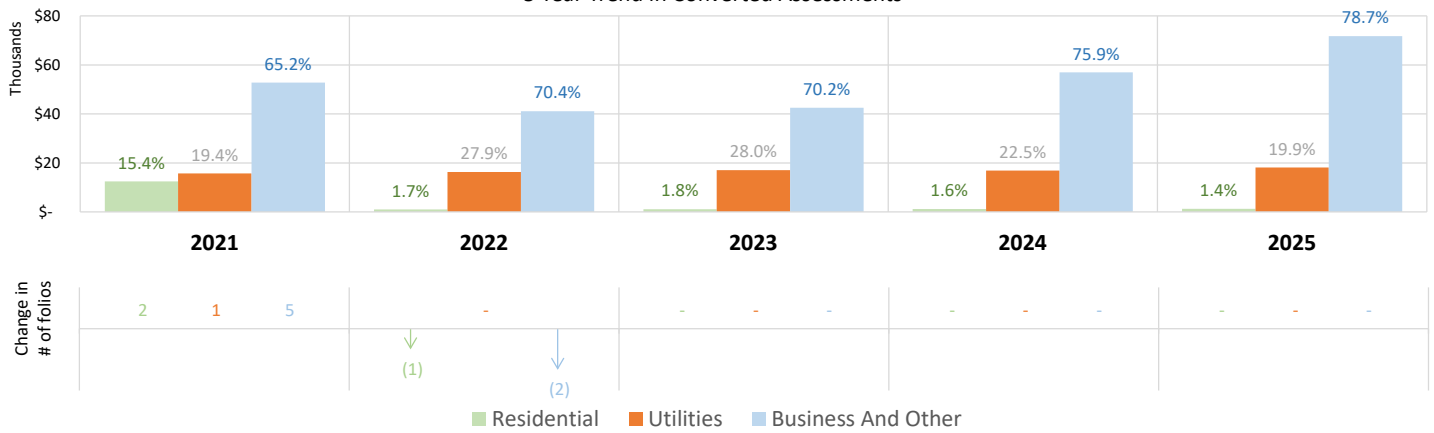


Ka:'yu:k't'h / Che:kt'les7et'h':

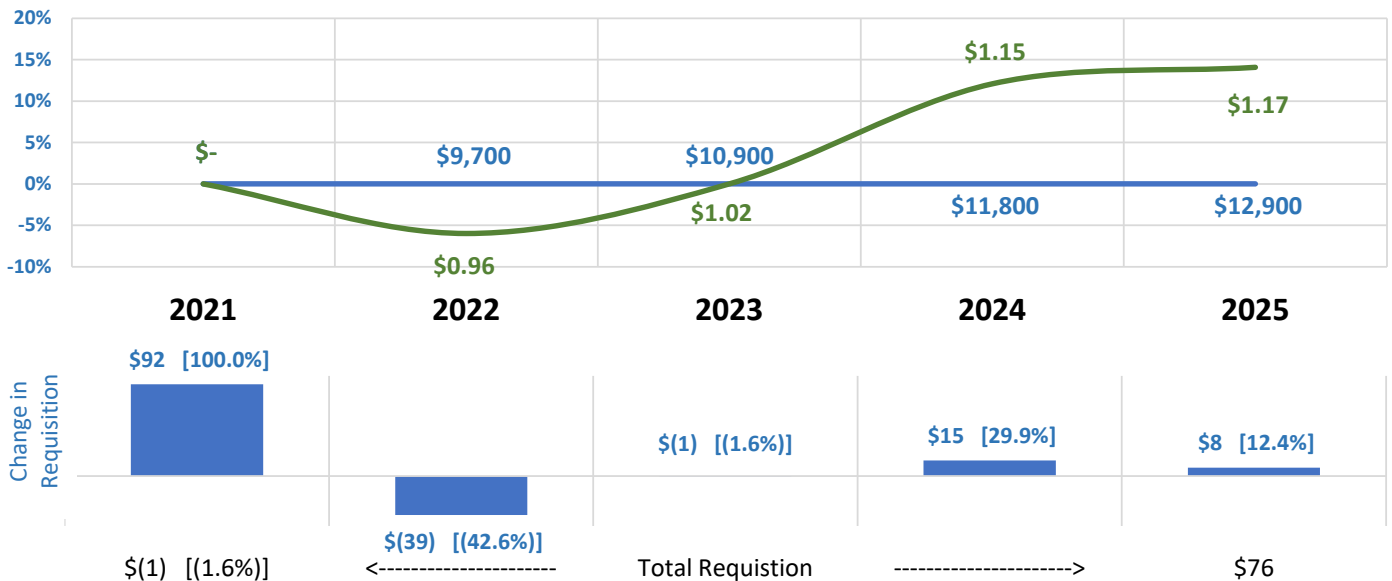
Change in Tax Base



5 Year Trend in Converted Assessments



Average Home Price      Average Tax Requisition per Home



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

**Property Tax Requisition Summary**

Estimated 2024 to 2025 Tax Rate Change

*Based on BC Assessment Completed Roll (January 2025)*

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Municipalities:</b>							
100 - Municipalities - Administration	\$ 20	\$ 28	\$ 8	42.8 %	\$ 3.36	\$ 3.82	\$ 0.46
<b>Corporate Services:</b>							
110 - Administration and General Government	48	32	(15)	(31.9)%	6.35	3.56	(2.79)
450 - Regional Housing	-	15	15	100.0 %	-	1.66	1.66
<b>Total Requisition</b>	<b>\$ 67</b>	<b>\$ 76</b>	<b>\$ 8</b>	<b>12.4 %</b>	<b>\$ 9.72</b>	<b>\$ 9.04</b>	<b>\$ (0.67)</b>
Average Residential Property Value: \$ 11,800 \$ 12,900							
Estimated Tax Per Average Residential Property \$ 1.15 \$ 1.17							

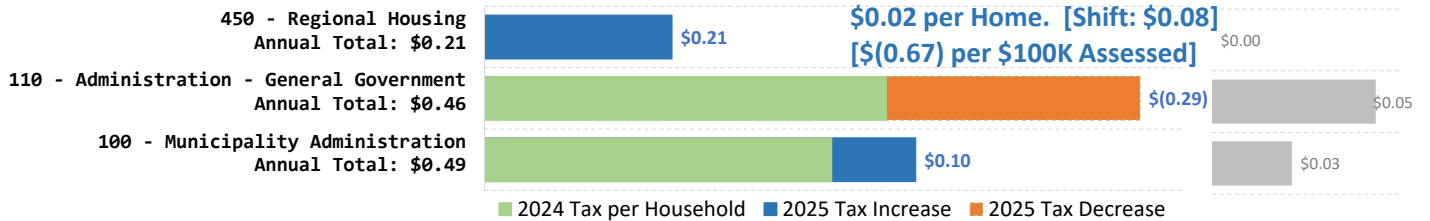
Estimated Tax Requisition per Average Household is \$1.17 for 2025. [2024 = \$1.15]

Average Home Value is \$12,900 for 2025. [2024 = \$11,800]

Impact of Assessment Shift: \$0.08 per Home

2024 - 2025 Change:

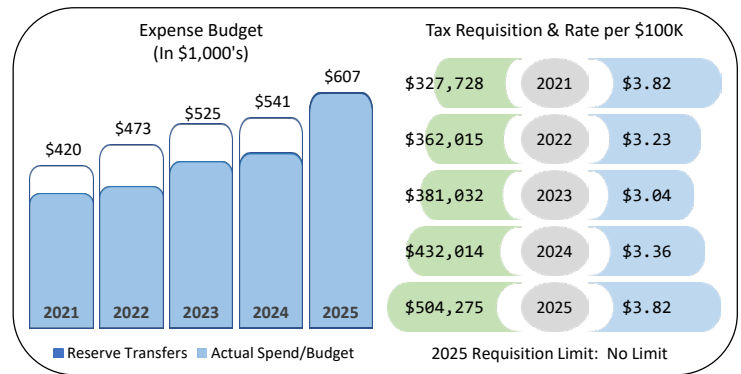
\$0.02 per Home. [Shift: \$0.08]  
[\$(0.67) per \$100K Assessed]



**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 432,014	\$ 432,014	\$ 504,275	\$ 612,703	\$ 624,571	\$ 636,706	\$ 649,115
Grants in lieu	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Other revenue	2,389	-	1,461	1,003	1,023	1,043	1,064
Prior year surplus	109,595	105,331	96,821	-	-	-	-
	<u>547,998</u>	<u>541,345</u>	<u>606,557</u>	<u>617,706</u>	<u>629,594</u>	<u>641,749</u>	<u>654,179</u>
<b>Expense:</b>							
Operating expenses	448,788	541,345	605,096	616,703	628,571	640,706	653,115
Transfers to reserves	2,389	-	1,461	1,003	1,023	1,043	1,064
	<u>451,177</u>	<u>541,345</u>	<u>606,557</u>	<u>617,706</u>	<u>629,594</u>	<u>641,749</u>	<u>654,179</u>
<b>Surplus/(Deficit)</b>	<u>\$ 96,821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 383,489	\$ 5,432	\$ 399	\$ 6,518	\$ 87,966	\$ 1,933	\$ 856	\$ 5	\$ 486,597
Village of Gold River	7,390	35	-	595	2,176	-	2	-	10,198
Village of Sayward	2,373	12	-	498	142	23	6	-	3,053
Village of Tahsis	2,826	138	-	80	299	17	8	-	3,368
Village of Zeballos	683	21	-	222	104	-	1	-	1,030
KCFN	0	-	-	-	27	-	-	-	28
<b>Total Requisition</b>	<u>\$ 396,761</u>	<u>\$ 5,639</u>	<u>\$ 399</u>	<u>\$ 7,913</u>	<u>\$ 90,714</u>	<u>\$ 1,972</u>	<u>\$ 873</u>	<u>\$ 5</u>	<u>\$ 504,275</u>

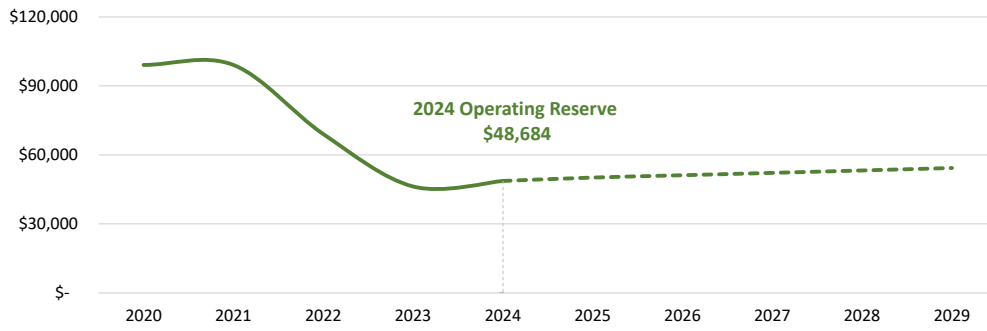
**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 396,761	\$ 5,639	\$ 399	\$ 7,913	\$ 90,714	\$ 1,972	\$ 873	\$ 5
Tax rate (per \$100K)	\$ 3.82	\$ 13.37	\$ 12.99	\$ 12.99	\$ 9.36	\$ 11.46	\$ 3.82	\$ 3.82

**Average requisition, per folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
City of Campbell River	\$ 27.00	\$ 258.69	\$ 79.76	\$ 127.80	\$ 114.99	\$ 15.34	\$ 27.60	\$ 0.26
Village of Gold River	10.35	34.84	-	85.06	47.30	-	2.50	-
Village of Sayward	12.36	11.65	-	62.25	10.12	3.22	3.03	-
Village of Tahsis	6.84	17.28	-	16.00	14.97	8.35	1.34	-
Village of Zeballos	5.33	21.47	-	55.39	11.53	-	0.75	-
KCFN	0.49	-	-	-	9.14	-	-	-
<b>Regional Average</b>	<u>\$ 10.40</u>	<u>\$ 68.78</u>	<u>\$ 79.76</u>	<u>\$ 69.30</u>	<u>\$ 34.67</u>	<u>\$ 8.97</u>	<u>\$ 7.04</u>	<u>\$ 0.26</u>

Reserve Summary



Budget Commentary and Service Goals:

- 2025 budget reflects changes to the SRD’s administrative overhead allocation policy which increased the amount of administrative overhead allocated to this function, from Function 110 – General Administration.
- 2025 budget increase reflects inflationary increases for travel & training and meeting expenses. Function has had elevated surplus since pandemic due to 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 capital funding is received by the Regional District and forwarded to the

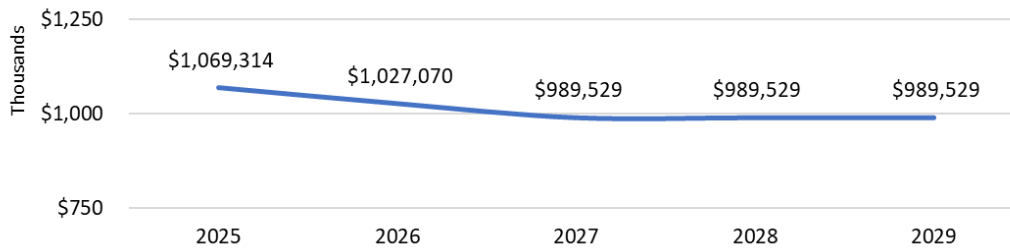
member municipality. The SRD financial statements and financial plan bylaw must include the member municipality debt and related repayments through legislation.

**Operating Budget:**

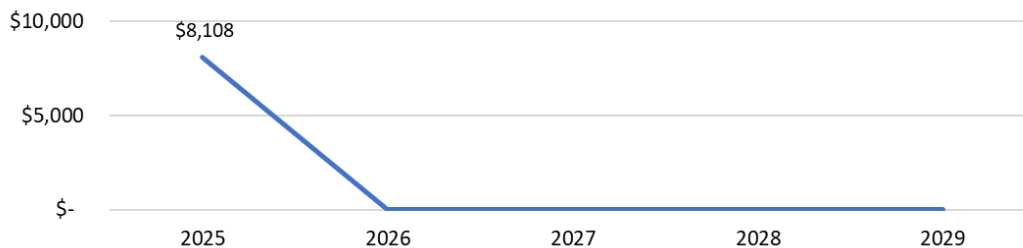
	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue:							
Debt recoveries	\$ 1,087,094	\$ 1,087,094	\$ 1,092,304	\$ 1,056,834	\$ 1,019,293	\$ 1,019,293	\$ 1,019,293
	1,087,094	1,087,094	<b>1,092,304</b>	1,056,834	1,019,293	1,019,293	1,019,293
Expense:							
Debt principal	722,076	722,076	<b>720,000</b>	683,854	654,383	654,383	654,383
Debt interest	365,018	365,018	<b>372,304</b>	372,980	364,910	364,910	364,910
	1,087,094	1,087,094	<b>1,092,304</b>	1,056,834	1,019,293	1,019,293	1,019,293
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Debt Servicing:**

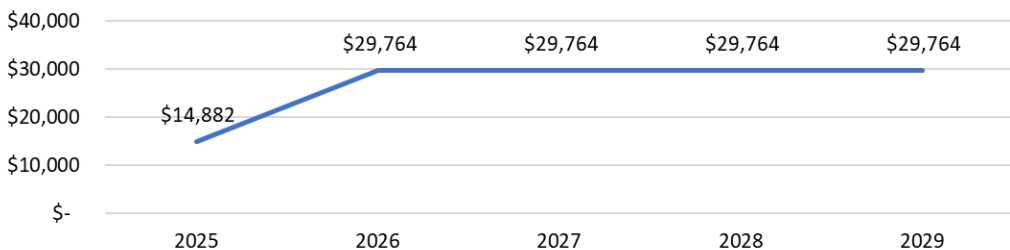
Campbell River Debt Payment Forecast  
(Total value of all debt payments)



Sayward Debt Payment Forecast  
(Total value of all debt payments)



Tahsis Debt Payment Forecast  
(Total value of all debt payments)



**Budget Commentary and Service Goals:**

- Tahsis to initiate borrowing for Wastewater Infrastructure in 2025.

## 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 administration, legislative services, election administration, finance, human resources, information technology, corporate office, vehicle fleet, and strategic initiatives.

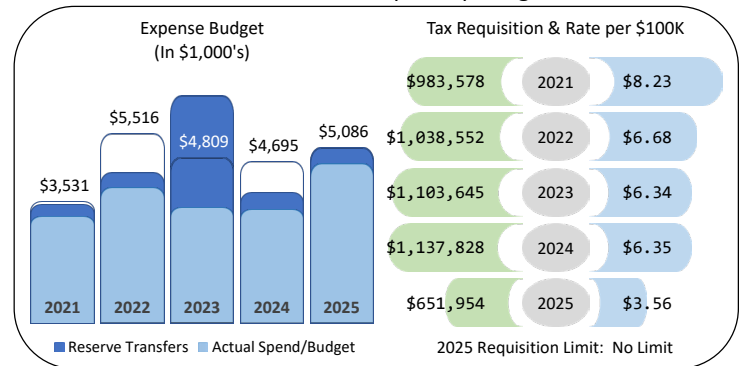
The Corporate Services function also contains the Regional Fire Administration and Strathcona Community Health Network.

**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. In addition to General Government administration services, the function also includes 201-Administration – Regional Fire and 401 – Strathcona Community Health network.

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):**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,137,605	\$ 1,137,605	\$ 651,954	\$ 1,388,204	\$ 1,745,894	\$ 1,975,569	\$ 2,015,363
Grants in lieu	178,415	163,000	170,000	170,000	170,000	170,000	170,000
Government transfers	193,586	252,847	247,261	170,000	170,000	170,000	170,000
Other revenue	2,562,294	2,087,535	2,557,195	2,369,379	2,349,025	2,343,747	2,339,206
Sales of services	64,856	26,210	56,934	57,562	58,209	58,875	59,561
Transfers from reserves	51,363	114,800	9,671	555,200	171,316	16,814	15,750
Prior year surplus	1,004,520	913,400	1,392,815	-	-	-	-
	5,192,639	4,695,397	5,085,830	4,710,345	4,664,444	4,735,005	4,769,880
<b>Expense:</b>							
Operating expenses	3,089,247	4,299,141	4,454,883	4,202,254	4,169,683	4,227,272	4,283,035
Grants in Aid	43,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfers to reserves	507,940	212,982	447,673	324,817	311,487	324,459	303,571
Other transfers	51,363	-	-	-	-	-	-
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
	3,799,823	4,695,397	5,085,830	4,710,345	4,664,444	4,735,005	4,769,880
Surplus/(Deficit)	\$ 1,392,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition per Region: (Consolidated):**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 356,916	\$ 8,508	\$ 372	\$ 6,073	\$ 82,544	\$ 1,801	\$ 797	\$ 2	\$ 457,014
Village of Gold River	6,886	90	-	555	2,028	-	2	-	9,561
Village of Sayward	2,205	22	-	464	132	21	6	-	2,849
Village of Tahsis	2,633	142	-	75	279	16	7	-	3,152
Village of Zeballos	636	30	-	206	97	-	1	-	970
KCFN	0	6	-	-	26	-	-	-	32
Area A	10,960	4,785	-	3,688	1,882	2,112	100	40	23,566
Area B	22,718	154	-	42	851	457	73	8	24,301
Area C	49,690	243	-	950	7,416	652	332	32	59,314
Area D	52,116	710	3,057	322	1,772	13,019	182	14	71,193
Total Requisition	\$ 504,761	\$ 14,690	\$ 3,429	\$ 12,375	\$ 97,025	\$ 18,076	\$ 1,501	\$ 96	\$ 651,953

Tax Requisition per Folio: (Consolidated):

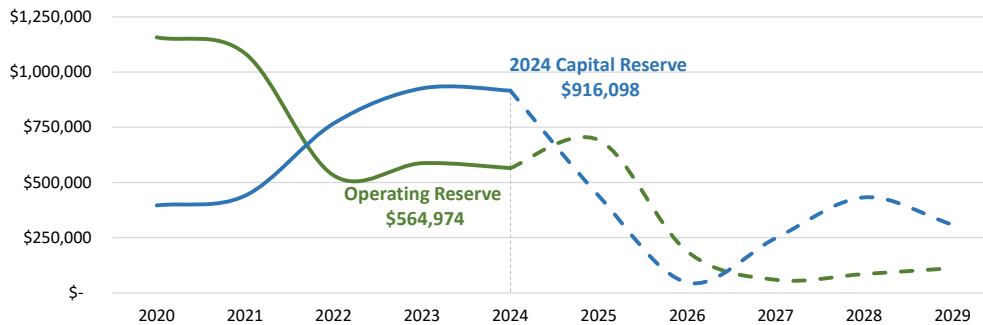
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 504,761	\$ 14,690	\$ 3,429	\$ 12,375	\$ 97,025	\$ 18,076	\$ 1,501	\$ 96
Tax rate (per \$100K)	\$ 3.56	\$ 12.46	\$ 12.11	\$ 12.11	\$ 8.72	\$ 10.68	\$ 3.56	\$ 3.56

Average requisition, per folio:

City of Campbell River	\$ 25.13	\$ 354.52	\$ 74.33	\$ 119.09	\$ 107.90	\$ 14.29	\$ 25.72	\$ 0.12
Village of Gold River	9.64	45.09	-	79.26	44.08	-	2.33	-
Village of Sayward	11.48	10.81	-	58.00	9.43	3.00	2.82	-
Village of Tahsis	6.38	15.79	-	14.91	13.95	7.78	1.25	-
Village of Zeballos	4.97	14.83	-	51.61	10.74	-	0.70	-
KCFN	0.46	6.46	-	-	8.51	-	-	-
Area A	14.50	111.28	-	25.09	16.51	31.05	4.75	0.89
Area B	25.61	22.03	-	8.33	15.19	15.74	12.17	0.19
Area C	23.33	12.77	-	7.03	39.66	13.86	11.87	0.44
Area D	26.98	30.85	3,057.17	16.12	68.15	53.80	22.76	0.51
Regional Average	\$ 14.85	\$ 62.44	\$ 1,565.75	\$ 42.16	\$ 33.41	\$ 19.93	\$ 9.37	\$ 0.43

Reserve Summary:

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



Budget Commentary and Service Goals:

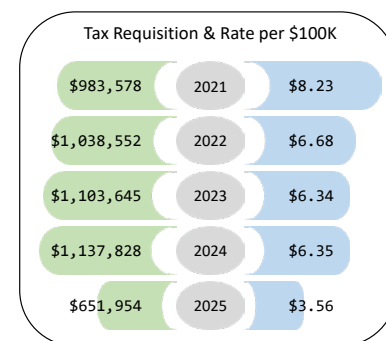
- See below for detailed commentary on each of the subfunctions (Functions 111-119) that make up the consolidated Function 110 Budget.
- In summary, the overall requisition remains unchanged due to higher-than-expected interest revenue and the deferral of Regional Fire Administration startup costs, eliminating the need for a base budget increase. The \$46,000 (4%) increase allocated for 2025 represents 50% of the approved 'Reconciliation Framework Development and Implementation' business case. The \$1.1 million requisition for this service has remained largely unchanged since 2023, thanks to higher investment income and staffing vacancies. However, these factors are expected to normalize in future years. Future budgets include planned reserve transfers to help mitigate the impact of requisition increases.

### 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, and 119 – Fiscal & Capital Administration.

In addition to general administrative functions, this service also funds Function 201 – Regional Fire Administration. Function 401 – Strathcona Community Health Network is funded by operating grants and other non-tax revenue.



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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue:							
Property tax requisition	\$ 1,137,605	\$ 1,137,605	\$ 651,954	\$ 1,388,204	\$ 1,745,894	\$ 1,975,569	\$ 2,015,363
Grants in lieu	178,415	163,000	170,000	170,000	170,000	170,000	170,000
Government transfers	188,000	170,000	170,000	170,000	170,000	170,000	170,000
Other revenue	1,899,403	1,610,734	166,949	123,865	103,778	71,215	51,739
Sales of services	6,157	-	-	-	-	-	-
Transfers from reserves	51,363	114,800	-	543,195	156,930	-	-
Prior year surplus	1,004,520	913,400	1,392,815	-	-	-	-
	<b>\$ 4,465,463</b>	<b>\$ 4,109,539</b>	<b>\$ 2,551,718</b>	<b>\$ 2,395,264</b>	<b>\$ 2,346,602</b>	<b>\$ 2,386,784</b>	<b>\$ 2,407,102</b>

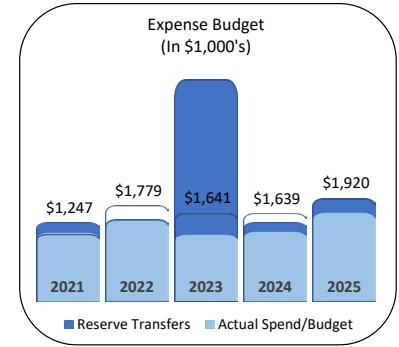
### Budget Commentary and Service Goals:

- Grants in lieu for 1% utility tax and other Federal and Provincial Authorities.
- Other revenue is primarily comprised of support services charges which recoup costs from the various services functions as well as interest and other investment income. Variance from budget due to higher than anticipated interest income earning in the year.
- The 2024 Transfers from Reserve were initially intended to fund the new Regional Fire Service; however, most of the startup costs will not be incurred until 2025, so no transfer was booked for 2024. Due to the increased interest income realized in 2024, which boosted the surplus, the offset for the Regional Fire Service is not being recommended.
- Sales of service revenue include cost recovery for the Sayward by-election.
- Large overall decline in tax requisition primarily due to amendments to the Corporate Overhead Allocation policy

**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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Other revenue	\$ 151,020	\$ -	\$ 1,167,261	\$ 1,007,420	\$ 1,012,471	\$ 1,025,351	\$ 1,041,629
	151,020	-	1,167,261	1,007,420	1,012,471	1,025,351	1,041,629
Expense:							
Operating expenses	1,271,859	1,563,802	1,572,886	1,540,151	1,565,283	1,590,922	1,617,077
Grants in Aid	43,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfers to reserves	151,020	-	272,521	41,804	31,776	29,273	29,858
	\$ 1,465,879	\$ 1,638,802	\$ 1,920,407	\$ 1,656,955	\$ 1,672,059	\$ 1,695,195	\$ 1,721,935
Surplus/(Deficit)	\$ (1,314,859)	\$ (1,638,802)	\$ (753,146)	\$ (649,535)	\$ (659,588)	\$ (669,844)	\$ (680,306)

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	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 cost	-	-	-	-	\$ 20,000	-	Reserves
<b>Director Information Portal</b> One-stop portal for Director access to agendas, minutes, media releases, convention information, etc. Improved efficiency for directors and staff.	\$ 12,606	-	-	-	-	-	Reserves
<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

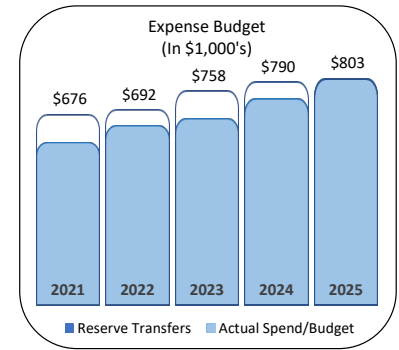
**Budget Commentary and Service Goals:**

- 2025 Operating Budget reduced by \$18,000 for costs associated with website improvements being moved to the Capital Budget in Function 118 – Strategic Initiatives. Website costs will be split 50%/50% between Function 118 – Strategic Initiatives and Function 640 – Strathcona Gardens. New website will absorb the prior Strathcona Connected Coast Network Corporation (SCCNC) and the REC-REATE website, reducing operational and maintenance costs.
- 2025 Budget includes \$75,000 for Regional Grants in Aid.
- Transfers to Reserves relate to interest being earned on the reserve balances.
- Other revenue relates to internal cost recoveries from other functions.

**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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue:							
Other revenue	\$ -	\$ -	\$ 481,916	\$ 481,316	\$ 481,316	\$ 481,316	\$ 481,316
	-	-	481,916	481,316	481,316	481,316	481,316
Expense:							
Operating expenses	690,602	789,624	803,194	802,194	802,194	802,194	802,194
	690,602	789,624	803,194	802,194	802,194	802,194	802,194
Surplus/(Deficit)	\$ (690,602)	\$ (789,624)	\$ (321,278)	\$ (320,878)	\$ (320,878)	\$ (320,878)	\$ (320,878)

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Budget Software</b>	-	-	\$ 50,000	-	-	-	Grants
Budget software to improve the annual financial planning cycle. Staff are monitoring for any capacity/planning grant opportunities.							
<b>Asset Management Software</b>	-	-	-	\$ 60,000	-	-	Grants
Database software to better facilitate corporate wide asset management efforts. Staff are monitoring for any capacity/planning grant opportunities.							

**Impact of the Capital Plan on the Operating Budget:** Projects in the capital plan would be new additions to the organizations software catalogue and would need additional annual licencing/contract costs to employ. Based on similar sized organizations, budget software is anticipated to have first-year install cost of \$40,000 to \$50,000 and annual licencing costs of \$12,000 to \$15,000.

The budget for asset management software was established in 2018, with anticipated annual operating costs of less than \$5,000.

**Budget Commentary and Service Goals:**

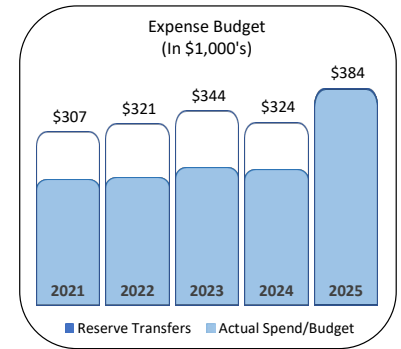
- 2024 Operating Expenses projected to be underbudget due to staff turnover, unspent overtime and contractor allowances, and other miscellaneous unspent contingencies. Staffing vacancy is was filled in December 2024.
- Capital plan includes new budget software to better facilitate annual budget. Currently 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 is \$12,000.
- 2025 Budget includes \$5,000 that was transferred over from Function 111 – Administration for budget and year-end financial statement publication and advertising.
- Future projects include implementation of new purchasing policy, software service review, and update to select bylaws and policies regarding accounting/budget processes.
- Other revenue relates to internal cost recoveries from other functions.

**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.



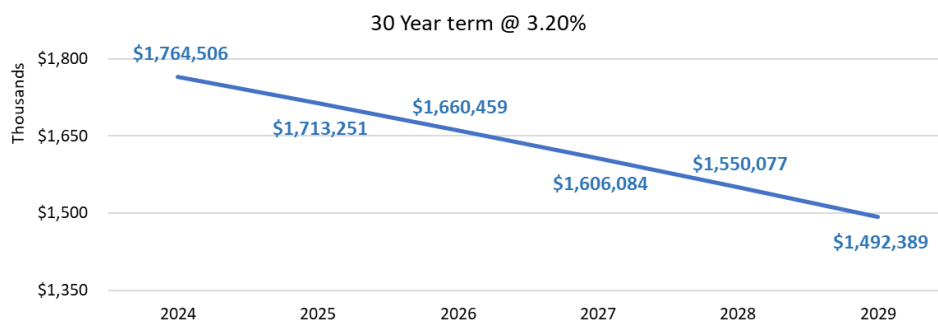
**Operating Budget: (Amounts included above in Function-110 consolidated operating budget)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	\$ 105,284	\$ 105,284	\$ 148,018	\$ 123,429	\$ 123,646	\$ 123,869	\$ 124,099
Sales of services	33,654	26,210	36,000	36,000	36,000	36,000	36,000
	138,938	131,494	184,018	159,429	159,646	159,869	160,099
<b>Expense:</b>							
Operating expenses	132,033	215,499	275,272	213,798	214,340	214,898	215,473
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
	240,307	323,773	383,546	322,072	322,614	323,172	323,747
<b>Surplus/(Deficit)</b>	\$ (101,369)	\$ (192,279)	\$ (199,528)	\$ (162,643)	\$ (162,968)	\$ (163,303)	\$ (163,648)

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Corporate Offices Interior Renovation</b>	\$ 6,514	\$ 100,000	\$ 100,000	-	-	-	Reserves
General allowance for building upgrades and renovations. 2025: Lighting Project. 2026: Elevator project							
<b>Corporate Office - Exterior Renovation (7yr plan)</b>	\$ 572,845	\$ 100,000	\$ 600,000	-	-	\$ 500,000	Reserves/ Grants
Renovations to corporate office exterior. 2025: Phase 1 Windows 2026: Phase 2 - Envelope 2029: Envelop and decking							

**Debt Summary:**

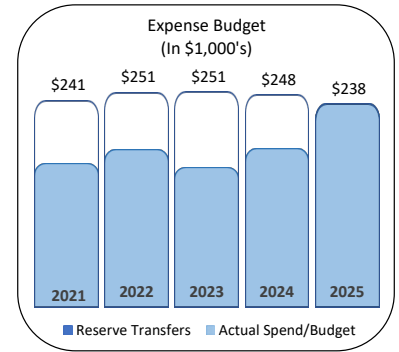


**Budget Commentary and Service Goals:**

- 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.
- Expense budget includes \$62,000 carry forward for building renovation projects and increase to janitorial contingency.

**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.



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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue:							
Other revenue	\$ -	\$ -	\$ 178,172	\$ 179,295	\$ 170,720	\$ 173,450	\$ 176,233
	-	-	178,172	179,295	170,720	173,450	176,233
Expense:							
Operating expenses	164,750	247,833	237,563	239,060	227,627	231,266	234,977
	164,750	247,833	237,563	239,060	227,627	231,266	234,977
Surplus/(Deficit)	\$ (164,750)	\$ (247,833)	\$ (59,391)	\$ (59,765)	\$ (56,907)	\$ (57,816)	\$ (58,744)

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	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.							

**Impact of the Capital Plan on the Operating Budget:** HRIS Software is anticipated to save labour by assisting with data storage and information retrieval. No reduction of cost has been included in the operating budget as adoption is not currently a high priority however the demand will increase as the organization grows.

**Budget Commentary and Service Goals:**

- Operating expense budget 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.
- Manage the transition to a new health and benefit service provider and evaluate contract savings after implementation. In 2024, the benefit consultant recommended changing the carrier, resulting in overall cost savings in the Group Benefits plan and reduced allocations across all service functions throughout the SRD. There will be no increase in the budget for health care premiums.
- Recurring surplus due to this function carrying a significant amount of contingencies for various human resource initiatives and legal costs.
- Other revenue relates to internal cost recoveries from other functions.

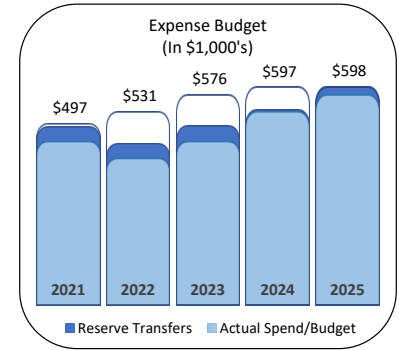
## Sub-Function 116 – Administration - Information Services

## Corporate Services

### 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)

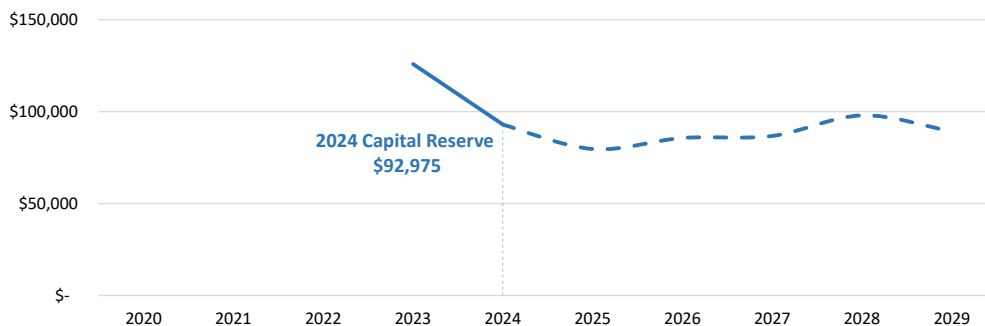
	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Other revenue	\$ 5,506	\$ -	\$ 180,770	\$ 186,024	\$ 187,164	\$ 192,832	\$ 189,833
Expense:							
Operating expenses	522,826	577,193	576,756	581,756	590,156	598,976	608,237
Transfers to reserves	25,506	20,000	21,743	35,997	31,117	41,139	21,362
	548,332	597,193	598,499	617,753	621,273	640,115	629,599
Surplus/(Deficit)	\$ (542,826)	\$ (597,193)	\$ (417,729)	\$ (431,729)	\$ (434,109)	\$ (447,283)	\$ (439,766)

### Capital Summary:

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>IT Infrastructure Replacements</b>	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
<b>Workstation and Peripherals Replacements</b>	-	\$ 20,000	\$ 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.							

**Impact of the Capital Plan on the Operating Budget:** The IT capital plan focuses exclusively on replacing existing equipment and will not result in any increase to the operating budget. Given the reliance on computers and services, maintaining up-to-date technology is essential for ensuring employees can work efficiently with minimal downtime caused by technical issues.

### Reserves Summary:



### Budget Commentary and Service Goals:

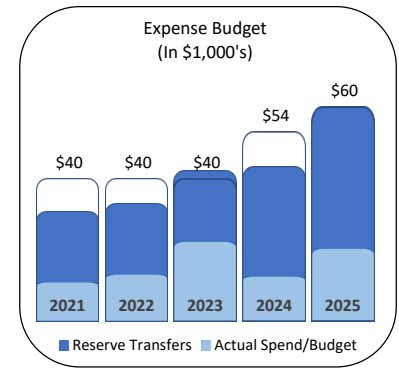
- Other revenue relates to interest income earned on reserves and internal cost recoveries from other functions.
- 2025 Professional Fee contingency budget reduced by \$10,000.
- 2024 saw a significant capital upgrade to Districts server equipment and configuration to enhance security and overall capacity. Workstation replacement rate was lower than anticipated due to server upgrade, 2025 budget increased to accommodate higher workstation replacements.

## Sub-Function 117 – Administration - Vehicle Pool

## Corporate Services

### Service Description:

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



### Operating Budget:

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	\$ 55,365	\$ 53,579	\$ 60,480	\$ 62,226	\$ 63,354	\$ 65,743	\$ 67,018
	55,365	53,579	60,480	62,226	63,354	65,743	67,018
<b>Expense:</b>							
Operating expenses	12,574	24,358	20,700	21,014	21,336	21,667	22,006
Transfers to reserves	31,007	29,221	39,780	41,212	42,018	44,076	45,012
	43,581	53,579	60,480	62,226	63,354	65,743	67,018
<b>Surplus/(Deficit)</b>	\$ 11,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Capital Summary:

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Fleet Replacement</b>	-	-	-	\$ 60,000	-	\$ 60,000	Reserves
Replacement of aging equipment.							

**Impact of the Capital Plan on the Operating Budget:** The Fleet Replacement Plan focuses exclusively on replacing existing fleet vehicles that already have established operating budgets so the renewal will not impact the operating budget. The corporate fleet only increases by Board directive stemming from business cases or one-time senior government grant allocations. Given the reliance on travel and the remoteness of our region, maintaining a reliable fleet is essential for ensuring safe and efficient operations.

### Reserves Summary:



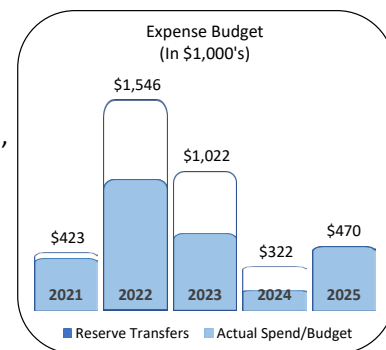
### Budget Commentary and Service Goals:

- 2025-2026 Projects include review of Corporate Fleet Policy and Procedure which has been deferred for a number of years due to lack of staff capacity.
- Other Revenue includes cost recovery from other functions and interest income.
- Corporate fleet count stands at 6 passenger vehicles.

**Service Description:**

Function 118 was established in 2019 to better identify and summarize the Board’s strategic priorities. The department plays a role in supporting, developing and implementing initiatives that align with the board’s strategic plan as well as a specific focus on corporate communications, First Nations relations and accessibility.

This function includes First Nations Strategy implementation, the First Nations Liaison, accessibility act administration requirements and many of the SRD communication initiatives.



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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Government transfers	\$ -	\$ 56,000	\$ 56,000	\$ -	\$ -	\$ -	\$ -
Sales of services	-	-	20,934	21,562	22,209	22,875	23,561
	-	56,000	76,934	21,562	22,209	22,875	23,561
<b>Expense:</b>							
Operating expenses	146,354	321,808	469,652	295,784	223,949	225,647	227,379
	146,354	321,808	469,652	295,784	223,949	225,647	227,379
<b>Surplus/(Deficit)</b>	\$ (146,354)	\$ (265,808)	\$ (392,718)	\$ (274,222)	\$ (201,740)	\$ (202,772)	\$ (203,818)

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>External Website Development</b>	\$ 20,000	\$ 30,000	-	-	-	-	Reserves
Upgrade of the srd.ca website, file management and server upgrade.							

**Impact of the Capital Plan on the Operating Budget:** Refurbishment of the website will not have a material impact on operations after it is initially setup. It is anticipated the organization will be able to increase it’s efficiently and level of communication with the new site as the current infrastructure dates between 2008 when the site was built and 2015 when the last major updates were done.

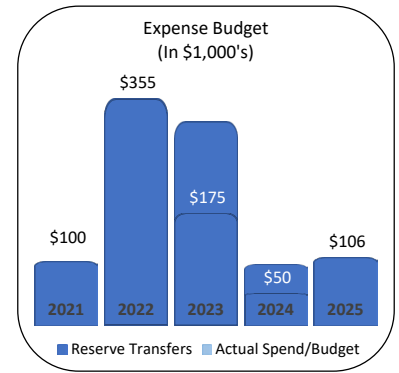
**Budget Commentary and Service Goals:**

- Sales of Services relate to a cost sharing arrangement with Comox Valley RD for First Nations Relations and Communications support.
- The 2025 budget supports the modernization of the Strathcona Gardens and SRD websites to update technology, enhance accessibility, improve user experience and provide seamless access to information and services.
- The 2025 Budget includes a \$43,000 carryforward for the Website Renewal project and \$58,000 in carryforwards for Communications Initiatives and the development of a comprehensive First Nations Reconciliation framework to guide the SRD’s reconciliation efforts and support meaningful engagement with First Nations. This initiative officially began in October 2024.
- The 2025 Budget includes additional \$92,000 for approved business case related to Indigenous Engagement.

**Service Description:**

Function 119 allocates transfers amount from the general administration budget in Function 110 to the general capital reserves to fund the corporate asset replacement not accounted for in other service functions.

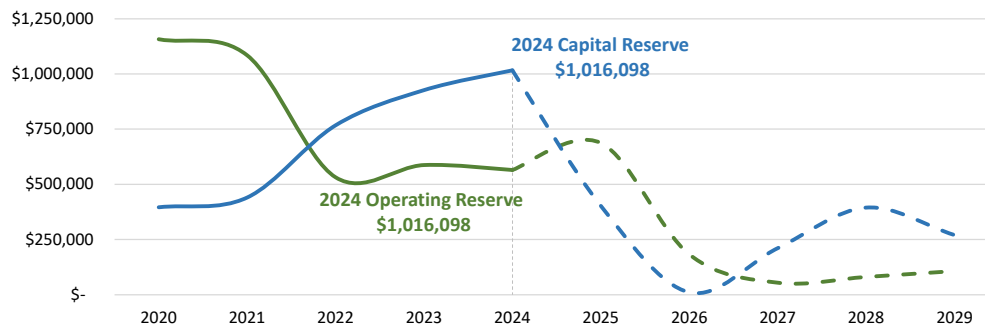
This function also manages interest payments on debt stemming from any corporate short-term borrowing through the Municipal Finance Authority (MFA).



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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Other revenue	\$ 46,343	\$ -	\$ 45,797	\$ 80,000	\$ 80,943	\$ 84,562	\$ 82,137
	46,343	-	45,797	80,000	80,943	84,562	82,137
Expense:							
Transfers to reserves	96,343	50,000	105,797	200,000	200,943	204,562	202,137
	96,343	50,000	105,797	200,000	200,943	204,562	202,137
Surplus/(Deficit)	\$ (50,000)	\$ (50,000)	\$ (60,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)

**Reserves Summary:**



**Budget Commentary and Service Goals:**

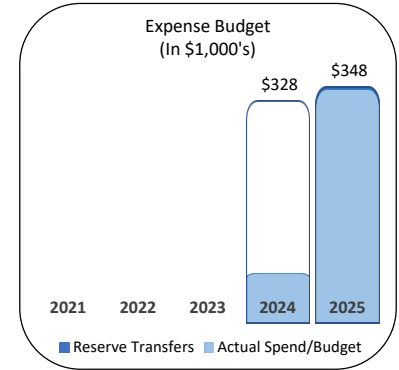
- 2025 transfer budget includes amounts related to funding the long-term asset management plan for the corporate services function. This includes all costs not otherwise covered by other subfunctions; notably all capital building costs, business equipment (copiers/binding), general furniture, specialized IT purchases, corporate enterprise (accounting) software and other specialized software not covered by the IT function.

**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 service is intended to collaborate with all fire departments in the region to optimize fire protection and related services throughout the region.

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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	\$ -	\$ -	\$ -	\$ 40	\$ 81	\$ 122	\$ 165
	-	-	-	40	81	122	165
<b>Expense:</b>							
Operating expenses	22,309	328,000	345,928	374,492	388,412	402,888	417,942
Transfers to reserves	-	-	2,000	2,040	2,081	2,122	2,165
Other transfers	51,363	-	-	-	-	-	-
	73,671	328,000	347,928	376,532	390,493	405,010	420,107
<b>Surplus/(Deficit)</b>	<b>\$ (73,671)</b>	<b>\$ (328,000)</b>	<b>\$ (347,928)</b>	<b>\$ (376,492)</b>	<b>\$ (390,412)</b>	<b>\$ (404,888)</b>	<b>\$ (419,942)</b>

**Reserves Summary:**



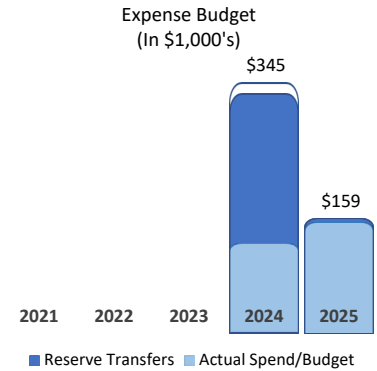
**Budget Commentary and Service Goals:**

- Startup costs anticipated to be incurred late in 2024 and into 2025.
- Other transfers include reimbursement of service feasibility costs to Function 150 – Regional Feasibility Studies.

**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.

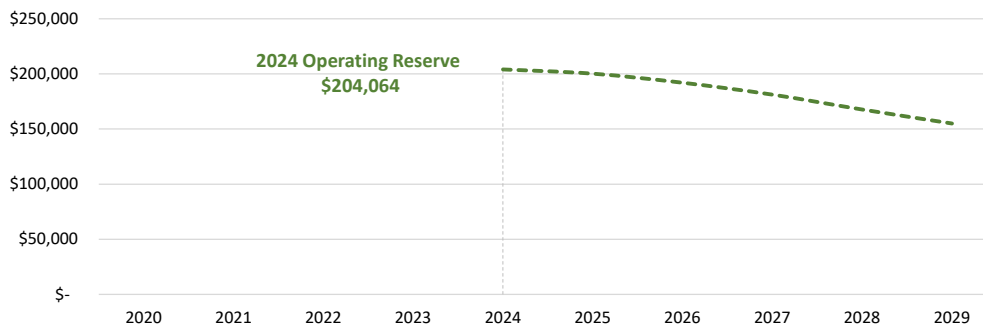
Community Health and Wellness are addressed by engaging with community partners who work within a variety of sectors, including; public health, housing, food security and poverty reduction. The health network further focusses on the social determinants of health for the region. The success of this function 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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Government transfers	5,586	26,847	<b>21,261</b>	-	-	-	-
Other revenue	299,373	317,938	<b>127,832</b>	125,764	125,552	125,287	125,037
Sales of services	25,045	-	-	-	-	-	-
Transfers from reserves	-	-	<b>9,671</b>	12,005	14,386	16,814	15,750
	<b>330,004</b>	<b>344,785</b>	<b>158,764</b>	<b>137,769</b>	<b>139,938</b>	<b>142,101</b>	<b>140,787</b>
<b>Expense:</b>							
Operating expenses	125,940	231,024	<b>152,932</b>	134,005	136,386	138,814	137,750
Transfers to reserves	204,064	113,761	<b>5,832</b>	3,764	3,552	3,287	3,037
	<b>330,004</b>	<b>344,785</b>	<b>158,764</b>	<b>137,769</b>	<b>139,938</b>	<b>142,101</b>	<b>140,787</b>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Reserve Summary:**



**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 and prior budgets are included in Function 118.
- Other Revenue includes service contract revenue from VIHA.
- Sales of Service revenue relates to cost sharing agreement associated with the Tahsis Housing Needs Assessment.
- Transfers from Reserves relate to reserve funding originally earned from service contract; this function and its reserves are not funded by taxation.

## Regional Services



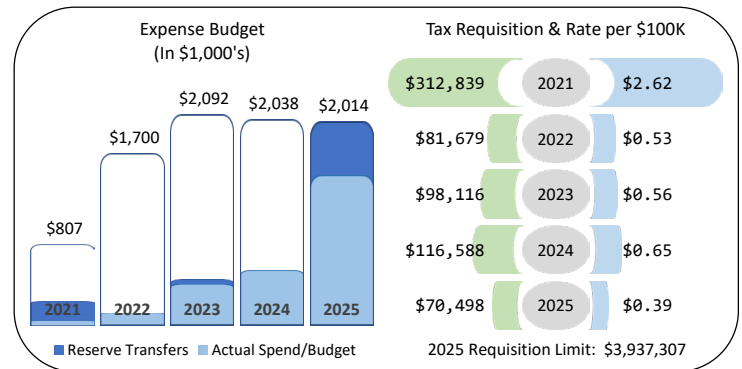
The Strathcona Regional District (SRD) includes four electoral areas, five member municipalities, and one first nations member. The borders extend from the Oyster River south of [Campbell River](#) to [Gold River](#), [Sayward](#), [Tahsis](#), [Zeballos](#) and [Kyuquot-Nootka](#) in the north and west,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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 116,588	\$ 116,588	\$ 70,498	\$ 86,153	\$ 87,456	\$ 88,808	\$ 90,210
Grants in lieu	500	-	-	-	-	-	-
Other revenue	77,419	114,180	115,770	119,258	114,180	314,180	314,180
Debt recoveries	353,898	829,705	829,705	829,705	829,705	829,705	829,705
Transfers from reserves	-	-	-	325,000	258,978	-	-
Prior year surplus	998,367	977,127	998,507	-	-	-	-
	<b>1,546,772</b>	<b>2,037,600</b>	<b>2,014,480</b>	<b>1,360,116</b>	<b>1,290,319</b>	<b>1,232,693</b>	<b>1,234,095</b>
<b>Expense:</b>							
Operating expenses	191,766	1,207,895	658,878	525,333	460,614	402,988	404,390
Transfers to reserves	2,601	-	525,897	5,078	-	-	-
Debt principal	-	481,705	481,705	481,705	481,705	481,705	481,705
Debt interest	353,898	348,000	348,000	348,000	348,000	348,000	348,000
	<b>548,265</b>	<b>2,037,600</b>	<b>2,014,480</b>	<b>1,360,116</b>	<b>1,290,319</b>	<b>1,232,693</b>	<b>1,234,095</b>
Surplus/(Deficit)	\$ 998,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Earthquake Early Warning System</b>	\$ 549,460	-	-	-	-	-	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.							

**Impact of the Capital Plan on the Operating Budget:** Both the Earthquake Early Warning (EEW) system and the Coast Guard broadband infrastructure will generate monthly utility and connection charges. These costs are anticipated to be mostly recouped from operating contracts with the Provincial and Federal governments. Future capital replacement or upgrades are also anticipated to be in partnership with senior government funders with no direct cost impact to SRD rate payers.

**Borrowing Summary:**

- Debt in this Function relates to a debt agreement with CityWest Communications who is servicing all borrowing costs.
- The amount borrowed is currently under the short-term borrowing bylaw, CityWest has yet to convert the amount to long-term debt. Total authorized borrowing is \$18,000,000

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 38,596	\$ 920	\$ 40	\$ 657	\$ 8,926	\$ 195	\$ 86	\$ 0	\$ 49,421
Village of Gold River	745	10	-	60	219	-	0	-	1,034
Village of Sayward	238	2	-	50	14	2	1	-	308
Village of Tahsis	285	15	-	8	30	2	1	-	341
Village of Zeballos	69	3	-	22	10	-	0	-	105
Area A	1,185	517	-	399	203	228	11	4	2,548
Area B	2,457	17	-	5	92	49	8	1	2,628
Area C	5,373	26	-	103	802	70	36	3	6,414
Area D	5,636	77	331	35	192	1,408	20	2	7,699
<b>Total Requisition</b>	<b>\$ 54,584</b>	<b>\$ 1,588</b>	<b>\$ 371</b>	<b>\$ 1,338</b>	<b>\$ 10,489</b>	<b>\$ 1,955</b>	<b>\$ 162</b>	<b>\$ 10</b>	<b>\$ 70,498</b>

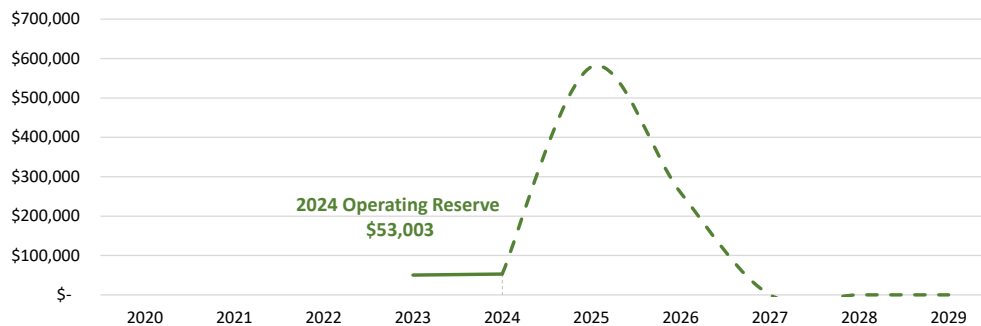
**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 54,584	\$ 1,588	\$ 371	\$ 1,338	\$ 10,489	\$ 1,955	\$ 162	\$ 10
Tax rate (per \$100K)	\$ 0.39	\$ 1.35	\$ 1.31	\$ 1.31	\$ 0.94	\$ 1.16	\$ 0.39	\$ 0.39

Average requisition, per folio:

City of Campbell River	\$ 2.72	\$ 38.34	\$ 8.04	\$ 12.88	\$ 11.67	\$ 1.55	\$ 2.78	\$ 0.01
Village of Gold River	1.04	4.88	-	8.57	4.77	-	0.25	-
Village of Sayward	1.24	1.17	-	6.27	1.02	0.32	0.31	-
Village of Tahsis	0.69	1.71	-	1.61	1.51	0.84	0.13	-
Village of Zeballos	0.54	1.60	-	5.58	1.16	-	0.08	-
Area A	1.57	12.03	-	2.71	1.78	3.36	0.51	0.10
Area B	2.77	2.38	-	0.90	1.64	1.70	1.32	0.02
Area C	2.52	1.38	-	0.76	4.29	1.50	1.28	0.05
Area D	2.92	3.34	330.60	1.74	7.37	5.82	2.46	0.06
<b>Regional Average</b>	<b>\$ 1.78</b>	<b>\$ 7.43</b>	<b>\$ 169.32</b>	<b>\$ 4.56</b>	<b>\$ 3.91</b>	<b>\$ 2.16</b>	<b>\$ 1.01</b>	<b>\$ 0.05</b>

**Reserve Summary:**



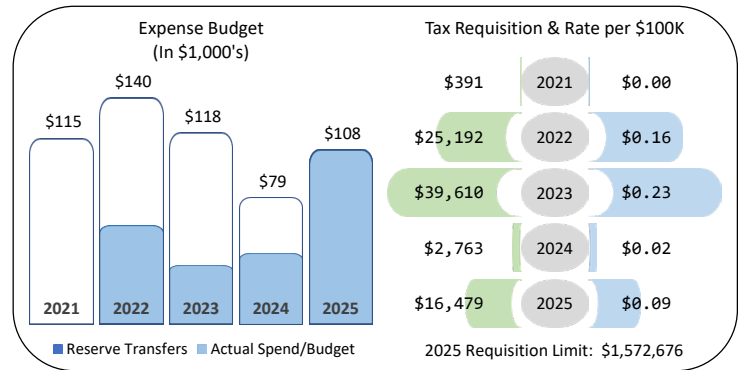
**Budget Commentary and Service Goals:**

- Debt recoveries, Debt Principal and Debt Interest charges all relate to agreements with CityWest. CityWest is 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 allocated to future project works.
- 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, First Nations Relations Coordinator salary allocation, liability and property insurance contingencies, and support services allocations.
- Future revenues from Connected 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 2,763	\$ 2,763	\$ 13,636	\$ 66,047	\$ 66,529	\$ 67,025	\$ 67,537
Grants in lieu	23	-	-	-	-	-	-
Other revenue	51,363	-	-	-	-	-	-
Prior year surplus	82,091	75,838	91,944	-	-	-	-
	<u>136,240</u>	<u>78,601</u>	<u>105,580</u>	<u>66,047</u>	<u>66,529</u>	<u>67,025</u>	<u>67,537</u>
<b>Expense:</b>							
Operating expenses	44,296	78,601	105,580	66,047	66,529	67,025	67,537
	<u>44,296</u>	<u>78,601</u>	<u>105,580</u>	<u>66,047</u>	<u>66,529</u>	<u>67,025</u>	<u>67,537</u>
Surplus/(Deficit)	\$ 91,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 7,517	\$ 106	\$ 8	\$ 128	\$ 1,724	\$ 38	\$ 17	\$ 0	\$ 9,538
Village of Gold River	145	1	-	12	43	-	0	-	200
Village of Sayward	47	0	-	10	3	0	0	-	60
Village of Tahsis	55	3	-	2	6	0	0	-	66
Village of Zeballos	13	0	-	4	2	-	0	-	20
Area A	231	101	-	78	40	44	2	1	496
Area B	478	3	-	1	18	10	2	0	511
Area C	1,045	5	-	20	156	14	7	1	1,248
Area D	1,096	15	64	7	37	274	4	0	1,498
Total Requisition	\$ 10,627	\$ 234	\$ 72	\$ 260	\$ 2,028	\$ 380	\$ 32	\$ 2	\$ 13,636

**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 10,627	\$ 234	\$ 72	\$ 260	\$ 2,028	\$ 380	\$ 32	\$ 2
Tax rate (per \$100K)	\$ 0.07	\$ 0.26	\$ 0.25	\$ 0.25	\$ 0.18	\$ 0.22	\$ 0.07	\$ 0.07
Average requisition, per folio:								
City of Campbell River	\$ 0.53	\$ 5.07	\$ 1.56	\$ 2.50	\$ 2.25	\$ 0.30	\$ 0.54	\$ 0.01
Village of Gold River	0.20	0.68	-	1.67	0.93	-	0.05	-
Village of Sayward	0.24	0.23	-	1.22	0.20	0.06	0.06	-
Village of Tahsis	0.13	0.34	-	0.31	0.29	0.16	0.03	-
Village of Zeballos	0.10	0.42	-	1.09	0.23	-	0.01	-
Area A	0.30	2.34	-	0.53	0.35	0.65	0.10	0.02
Area B	0.54	0.46	-	0.18	0.32	0.33	0.26	0.00
Area C	0.49	0.27	-	0.15	0.83	0.29	0.25	0.01
Area D	0.57	0.65	64.31	0.34	1.43	1.13	0.48	0.01
Regional Average	\$ 0.35	\$ 1.16	\$ 32.94	\$ 0.89	\$ 0.76	\$ 0.42	\$ 0.20	\$ 0.01

**Budget Commentary and Service Goals:**

- Other Revenue includes cost recoupment for Regional Fire Service Study, service was implemented in 2024 under General Administration.
- This service function also maintains a \$50,000 base budget available for future initiatives, as approved by the Board.

**Service Description**

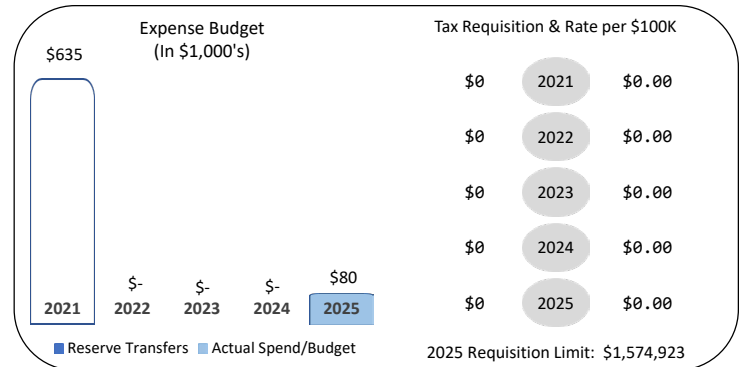
The Vancouver Island Regional Library (VIRL) currently requisitions funds from each of its member municipalities and regional districts to meet its operational budget requirements. Since the VIRL does not have authority to incur long-term debt it must consider other means to generate funds for major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

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

Related bylaws:

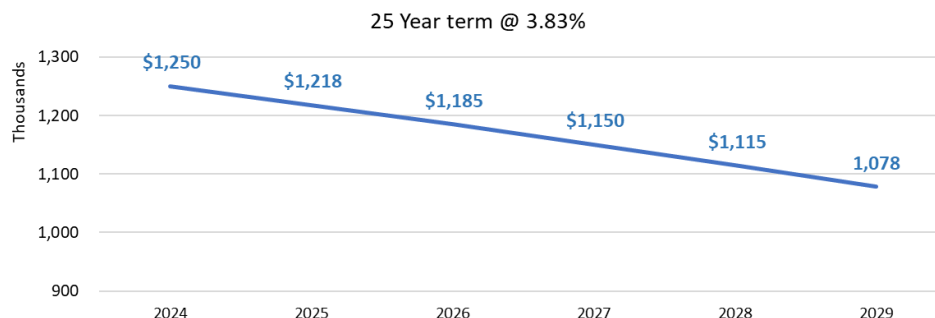
- Bylaw No. 394, being Public Library Facility Loan Authorization Bylaw 2020



**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue:							
Debt recoveries	-	-	79,968	79,968	79,968	79,968	79,968
Expense:							
Debt principal	-	-	32,093	32,093	32,093	32,093	32,093
Debt interest	-	-	47,875	47,875	47,875	47,875	47,875
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Debt Summary:**



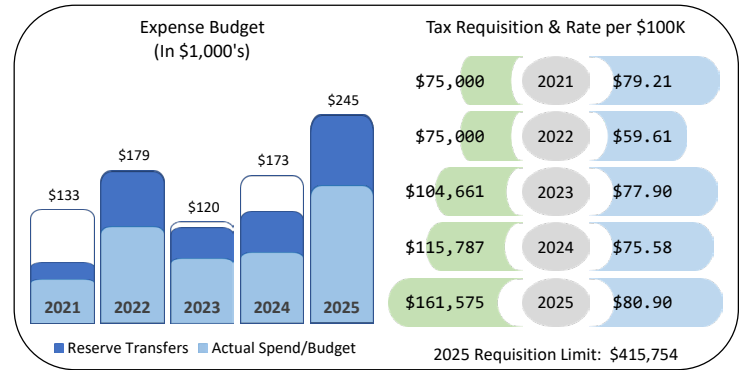
**Budget Commentary and Service Goals:**

- 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 has opted to draw \$1,250,000 of this amount in 2024.

**Service Description**

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%

Capital costs for buildings and equipment are being shared on a case-by-case basis, depending on the nature of the asset.



**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 115,787	\$ 115,787	\$ 161,575	\$ 163,730	\$ 164,453	\$ 165,196	\$ 165,959
Government transfers	26,200	41,000	-	-	-	-	-
Other revenue	18,927	550	5,861	5,750	1,054	1,064	1,074
Transfers from reserves	-	-	30,000	-	-	-	-
Prior year surplus	17,583	16,063	47,109	-	-	-	-
	<u>178,497</u>	<u>173,400</u>	<u>244,545</u>	<u>169,480</u>	<u>165,507</u>	<u>166,260</u>	<u>167,033</u>
<b>Expense:</b>							
Operating expenses	83,044	143,308	161,575	164,280	165,003	165,746	166,509
Transfers to reserves	48,344	30,092	82,970	5,200	504	514	524
	<u>131,388</u>	<u>173,400</u>	<u>244,545</u>	<u>169,480</u>	<u>165,507</u>	<u>166,260</u>	<u>167,033</u>
Surplus/(Deficit)	\$ 47,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Sayward Sub-Regional Fire Services</b>	\$ 627,849	-	-	\$ 650,000	-	-	Grants / Reserves
Capital upgrades and equipment replacment for the combined Area A and Sayward Fire Service							

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
Village of Sayward	\$ 50,235	\$ 247	\$ -	\$ 10,543	\$ 3,000	\$ 478	\$ 128	\$ -	\$ 64,630
Area A	87,172	225	-	900	5,342	2,645	459	202	96,945
Total Requisition	\$ 137,407	\$ 471	\$ -	\$ 11,443	\$ 8,342	\$ 3,123	\$ 588	\$ 202	\$ 161,575

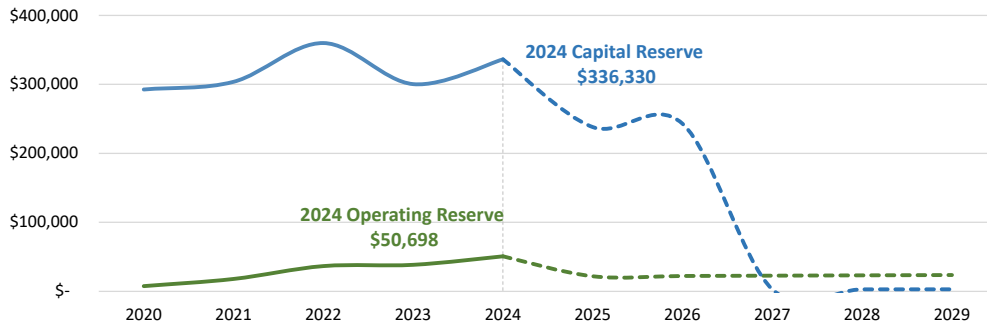
**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 137,407	\$ 471	\$ -	\$ 11,443	\$ 8,342	\$ 3,123	\$ 588	\$ 202
Village of Sayward Tax rate (per \$100K)	\$ 80.90	\$ 283.15	\$ -	\$ 275.07	\$ 198.21	\$ 242.71	\$ 80.90	\$ -
Electoral Area A Tax rate (per \$100K)	\$ 65.16	\$ 228.07	\$ -	\$ 221.55	\$ 159.65	\$ 195.49	\$ 65.16	\$ 65.16

Average requisition, per folio:

Village of Sayward	\$ 261.64	\$ 246.62	\$ -	\$ 1,317.82	\$ 214.27	\$ 68.27	\$ 64.12	\$ -
Area A	\$ 286.75	\$ 224.65	\$ -	\$ 34.63	\$ 485.64	\$ 120.22	\$ 229.70	\$ 11.20

Reserve Summary:



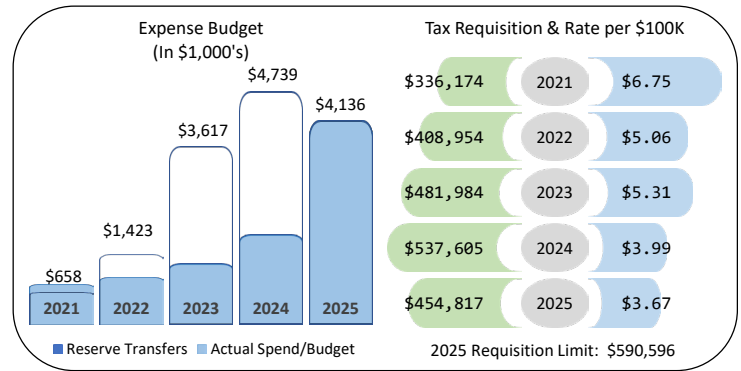
Budget Commentary and Service Goals:

- The SRD and the Village of Sayward reorganized the service which will see fire protection and first responder efforts operating as a single entity under the SRD. The funding for the service is anticipated to be split 60% to the SRD and 40% to the Village. Capital contributions are currently being negotiated.
- The 2025 requisition and operating budgets shown above now account for the total cost of the service; to be split between the SRD and the Village. In 2024, only the SRD’s portion was shown. Overall, there is no anticipated service cost or taxation increase for 2025 due to the amalgamation.
- Future budgets will need to account for a Capital Reserve contribution for long term asset management.
- 2025 Goals include exploring additional volunteer recruitment and retention incentives.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 537,605	\$ 537,605	\$ 454,817	\$ 560,548	\$ 568,169	\$ 575,947	\$ 583,886
Grants in lieu	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Government transfers	1,185,955	4,151,376	3,677,029	297,052	297,052	297,052	297,052
Other revenue	3,351	-	1,426	979	1,099	732	836
Prior year surplus	89,704	47,935	-	-	-	-	-
	1,819,115	4,739,416	4,135,772	861,079	868,820	876,231	884,274
<b>Expense:</b>							
Operating expenses	1,815,801	4,729,416	4,134,346	855,100	862,721	870,499	878,438
Transfers to reserves	3,314	10,000	1,426	5,979	6,099	5,732	5,836
	1,819,115	4,739,416	4,135,772	861,079	868,820	876,231	884,274
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Strathcona Emergency Program Small Equipment</b> Minor equipment purchases to support regional emergency preparedness.	\$ 20,000	-	-	-	\$ 25,000	-	Reserves
<b>Protective Services Fleet Vehicle</b> Fleet purchase for Protective Service personnel, funded by Growing Communities Fund.	\$ 15,875	-	-	-	-	-	Grants
<b>Cortes Island Seacan</b> Seacan container full of emergency response supplies funded by the Growing Communities Fund.	\$ 11,532	-	-	-	-	-	Grants
<b>EOC Center Emergency Generator</b> Emergency power supply for EOC center funded by the Growing Communities Fund.	\$ 57,424	-	-	-	-	-	Grants

**Impact of the Capital Plan on the Operating Budget:** The Small Equipment Purchases line in the capital budget serves as a placeholder, with the actual operating impact becoming clear only once the equipment is purchased. Generally, any operating cost impacts from this equipment are minimal, if they exist at all.

The addition of the Protective Service vehicle to the fleet has resulted in an annual increase of approximately \$8,000 in operating expenses, along with heightened support services charges to facilitate its replacement in 6 to 8 years. Similarly, while the EOC generator and Cortes Island Seacan are inexpensive to maintain, they have led to an increased annual transfer to capital reserves to finance their eventual replacement.

Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 248,827	\$ 5,932	\$ 259	\$ 4,234	\$ 57,546	\$ 1,256	\$ 556	\$ 2	\$ 318,612
Village of Gold River	4,801	63	-	387	1,414	-	2	-	6,666
Village of Sayward	1,537	15	-	324	92	15	4	-	1,986
Village of Tahsis	1,836	99	-	52	194	11	5	-	2,198
Village of Zeballos	656	31	-	213	100	-	1	-	1,000
Area A	7,641	3,336	-	2,571	1,312	1,472	70	28	16,430
Area B	15,838	108	-	29	593	318	51	5	16,942
Area C	34,642	169	-	662	5,170	454	232	22	41,351
Area D	36,334	495	2,131	225	1,235	9,076	127	10	49,633
<b>Total Requisition</b>	<b>\$ 352,112</b>	<b>\$ 10,247</b>	<b>\$ 2,390</b>	<b>\$ 8,696</b>	<b>\$ 67,656</b>	<b>\$ 12,602</b>	<b>\$ 1,046</b>	<b>\$ 67</b>	<b>\$ 454,817</b>

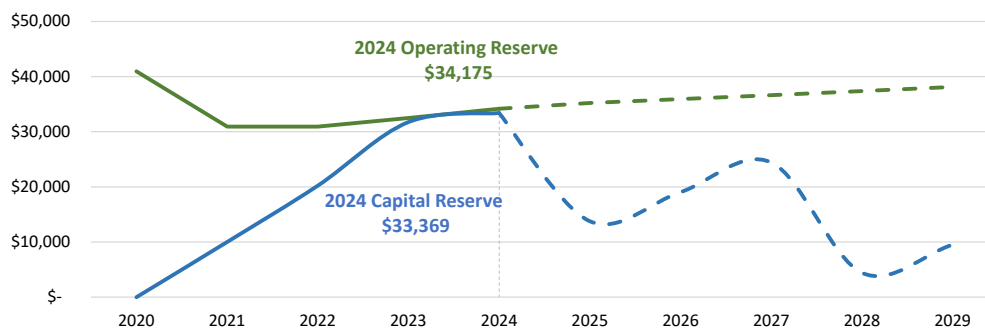
Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 352,112	\$ 10,247	\$ 2,390	\$ 8,696	\$ 67,656	\$ 12,602	\$ 1,046	\$ 67
Tax rate (per \$100K)	\$ 3.67	\$ 12.85	\$ 8.44	\$ 12.49	\$ 9.00	\$ 7.45	\$ 3.67	\$ 2.48

Average requisition, per folio:

City of Campbell River	\$ 17.52	\$ 247.16	\$ 51.82	\$ 83.02	\$ 75.22	\$ 9.96	\$ 17.93	\$ 0.08
Village of Gold River	6.72	31.43	-	55.26	30.73	-	1.62	-
Village of Sayward	8.01	7.54	-	40.44	6.57	2.09	1.97	-
Village of Tahsis	4.45	11.01	-	10.40	9.72	5.42	0.87	-
Village of Zeballos	5.13	15.29	-	53.23	11.08	-	0.72	-
Area A	10.11	77.58	-	17.49	11.51	21.65	3.31	0.62
Area B	17.86	15.36	-	5.81	10.59	10.98	8.49	0.13
Area C	16.26	8.90	-	4.90	27.65	9.67	8.27	0.31
Area D	18.81	21.51	2,131.34	11.24	47.51	37.50	15.87	0.35
<b>Regional Average</b>	<b>\$ 11.65</b>	<b>\$ 48.42</b>	<b>\$ 1,091.58</b>	<b>\$ 31.31</b>	<b>\$ 25.62</b>	<b>\$ 13.90</b>	<b>\$ 6.56</b>	<b>\$ 0.30</b>

Reserve Summary:



**Budget Commentary and Service Goals:**

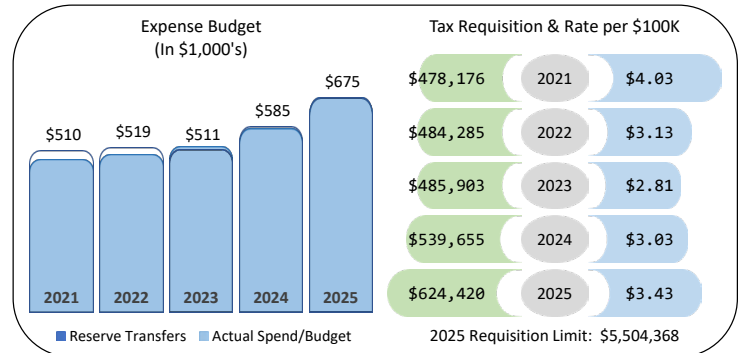
- Budget includes all senior government funded projects as well as all Emergency Management Climate Readiness (EMCR) supported initiatives which typically cover 100% of incurred costs. Budget amounts do not often reflect any of the EMCR grants given amounts can't be forecasted in advance.
- Requisition increase primarily due to additional costs associated with administering high volume of Provincial Grants.
- 2025 goals include Implementation of the Evacuee Registration Assistance (ERA) online tool to support regional Emergency Support Services.
- Continue regional disaster communications initiatives DiasterNetBC and SRDOps radio networks.
- Support recruitment, retention and appreciation of Public Safety Lifeline Volunteers.

**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.

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.



The authority for this service is provided by Bylaw 1579 which was approved November 29, 1993. The costs of providing the

**Operating Budget:**

	2024	2024	2025	2026	2027	2028	2029
	Projection	Budget	Budget	Budget	Budget	Budget	Budget
<b>Revenue:</b>							
Property tax requisition	\$ 539,655	\$ 539,655	\$ 624,420	\$ 645,808	\$ 677,993	\$ 711,788	\$ 747,272
Grants in lieu	596	-	-	-	-	-	-
Government transfers	10,758	45,000	34,242	-	-	-	-
Other revenue	781	-	-	-	40	81	123
Transfers from reserves	-	-	15,916	-	-	-	-
	551,790	584,655	674,578	645,808	678,033	711,869	747,395
<b>Expense:</b>							
Operating expenses	573,445	579,881	647,397	643,808	675,993	709,788	745,272
Transfers to reserves	781	-	-	2,000	2,040	2,081	2,123
Prior year deficit	4,745	4,774	27,181	-	-	-	-
	578,971	584,655	674,578	645,808	678,033	711,869	747,395
<b>Surplus/(Deficit)</b>	\$ (27,181)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition Per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 344,213	\$ 4,876	\$ 358	\$ 5,850	\$ 78,957	\$ 1,735	\$ 768	\$ 5	\$ 436,762
Village of Gold River	6,633	31	-	534	1,953	-	2	-	9,154
Village of Sayward	2,130	10	-	447	127	20	5	-	2,740
Village of Tahsis	2,537	124	-	72	269	15	7	-	3,023
Village of Zeballos	613	19	-	199	93	-	1	-	925
Area A	10,557	4,609	-	3,553	1,812	2,034	96	39	22,700
Area B	21,882	149	-	40	819	440	70	7	23,408
Area C	47,863	234	-	915	7,143	628	320	30	57,133
Area D	50,200	683	2,945	311	1,707	12,540	175	14	68,575
<b>Total Requisition</b>	\$ 486,629	\$ 10,736	\$ 3,303	\$ 11,920	\$ 92,881	\$ 17,412	\$ 1,445	\$ 95	\$ 624,420

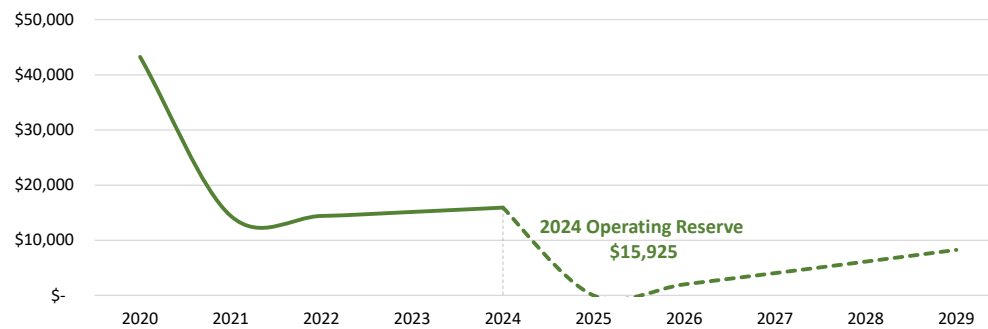
**Tax Requisition Per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 486,629	\$ 10,736	\$ 3,303	\$ 11,920	\$ 92,881	\$ 17,412	\$ 1,445	\$ 95
Tax rate (per \$100K)	\$ 3.43	\$ 12.00	\$ 11.66	\$ 11.66	\$ 8.40	\$ 10.29	\$ 3.43	\$ 3.43

Average requisition, per folio:

City of Campbell River	\$ 24.24	\$ 232.19	\$ 71.60	\$ 114.71	\$ 103.21	\$ 13.77	\$ 24.77	\$ 0.23
Village of Gold River	9.29	31.27	-	76.34	42.46	-	2.24	-
Village of Sayward	11.09	10.46	-	55.87	9.08	2.89	2.72	-
Village of Tahsis	6.14	15.51	-	14.37	13.44	7.49	1.20	-
Village of Zeballos	4.79	19.27	-	49.72	10.35	-	0.68	-
Area A	13.96	107.19	-	24.17	15.90	29.91	4.57	0.86
Area B	24.67	21.22	-	8.03	14.63	15.17	11.72	0.19
Area C	22.47	12.30	-	6.78	38.20	13.35	11.43	0.43
Area D	25.98	29.72	2,944.77	15.53	65.64	51.82	21.93	0.49
Regional Average	\$ 15.85	\$ 53.24	\$ 1,508.18	\$ 40.61	\$ 34.77	\$ 19.20	\$ 9.03	\$ 0.44

**Reserves Summary:**



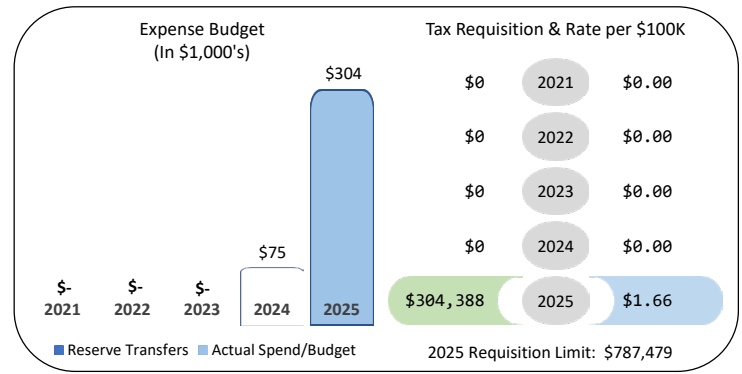
**Budget Commentary and Service Goals:**

- Local Government 911 funding model was changed in 2021.
- 2024 Budget includes \$45,000 Government Grant from Next Generation 911 to accommodate training, mapping and educational support to transition to the new 911 system. Project being carried into 2025.
- 2025 saw \$78,638 (14.7%) increase in service costs due to increases with the 911 budget. 2025 budget proposes to partially offset this increase using the remaining balance of the Operating Reserve.
- Service goals are to maintain or enhance service levels with the Next Generation 911 system.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 304,388	\$ 304,389	\$ 33	\$ 34	\$ 35
Government transfers	-	74,647	-	-	-	-	-
Other revenue	-	-	-	-	304,357	304,357	304,357
	-	74,647	304,388	304,389	304,390	304,391	304,392
<b>Expense:</b>							
Operating expenses	-	74,647	31	32	33	34	35
Debt principal	-	-	96,857	96,857	96,857	96,857	96,857
Debt interest	-	-	207,500	207,500	207,500	207,500	207,500
	-	74,647	304,388	304,389	304,390	304,391	304,392
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Budget:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Regional Housing Project</b>	-	\$ 5,000,000	-	-	-	-	Debt
Regional housing project, yet to be determined							

**Tax Requisition Per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 166,639	\$ 3,972	\$ 174	\$ 2,836	\$ 38,539	\$ 841	\$ 372	\$ 1	\$ 213,374
Village of Gold River	3,215	42	-	259	947	-	1	-	4,464
Village of Sayward	1,029	10	-	217	62	10	3	-	1,330
Village of Tahsis	1,230	66	-	35	130	7	3	-	1,472
Village of Zeballos	297	14	-	96	45	-	0	-	453
KCFN	0	3	-	-	12	-	-	-	15
Area A	5,117	2,234	-	1,722	879	986	47	19	11,003
Area B	10,607	72	-	19	397	213	34	4	11,346
Area C	23,200	113	-	443	3,462	304	155	15	27,693
Area D	24,332	331	1,427	151	827	6,078	85	7	33,239
<b>Total Requisition</b>	\$ 235,666	\$ 6,859	\$ 1,601	\$ 5,778	\$ 45,300	\$ 8,440	\$ 701	\$ 45	\$ 304,388

**Tax Requisition Per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 235,666	\$ 6,859	\$ 1,601	\$ 5,778	\$ 45,300	\$ 8,440	\$ 701	\$ 45
Tax rate (per \$100K)	\$ 1.66	\$ 5.82	\$ 5.65	\$ 5.65	\$ 4.07	\$ 4.99	\$ 1.66	\$ 1.66
Average requisition, per folio:								
City of Campbell River	\$ 11.73	\$ 165.52	\$ 34.70	\$ 55.60	\$ 50.38	\$ 6.67	\$ 12.01	\$ 0.06
Village of Gold River	4.50	21.05	-	37.00	20.58	-	1.09	-
Village of Sayward	5.36	5.05	-	27.08	4.40	1.40	1.32	-
Village of Tahsis	2.98	7.37	-	6.96	6.51	3.63	0.58	-
Village of Zeballos	2.32	6.92	-	24.10	5.02	-	0.33	-
KCFN	0.21	3.01	-	-	3.98	-	-	-
Area A	6.77	51.96	-	11.71	7.71	14.50	2.22	0.42
Area B	11.96	10.29	-	3.89	7.09	7.35	5.68	0.09
Area C	10.89	5.96	-	3.28	18.52	6.47	5.54	0.21
Area D	12.59	14.40	1,427.35	7.53	31.82	25.12	10.63	0.24
Regional Average	\$ 6.93	\$ 29.15	\$ 731.03	\$ 19.68	\$ 15.60	\$ 9.31	\$ 4.38	\$ 0.20

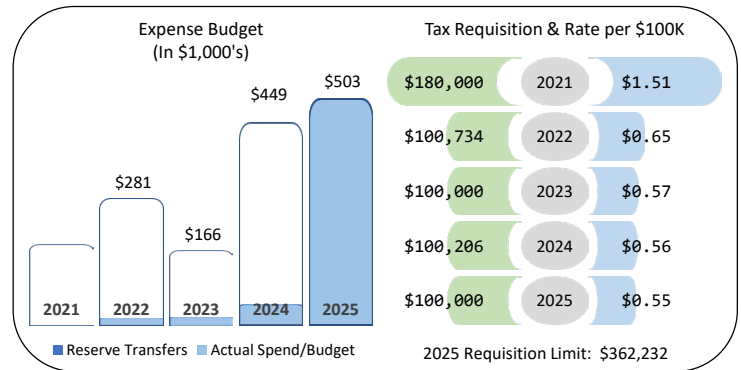
**Budget Commentary and Service Goals:**

- Service goals include further continued public engagement to advance the Board’s Strategic Priorities as they relate to regional housing and community well being. Bylaw No. 515, passed in 2023, authorizes the service to incur up to \$10,000,000 in debt to fund potential capital initiatives.
- 2025 Budget incorporates business case for regional housing whereby the SRD will potentially borrow \$5,000,000 @ 4.15% over 30 years to construct a housing project. The business case anticipates the Regional District will fund the project for two years and once complete, the infrastructure will be leased at a rate sufficient to service the associated debt and any additional operating fees. Should the debt not be incurred in 2025, any funding collected will be retained in the service to offset future construction costs.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 100,206	\$ 100,206	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grants in lieu	849	-	-	-	-	-	-
Prior year surplus	348,913	349,091	403,072	-	-	-	-
	449,968	449,297	503,072	100,000	100,000	100,000	100,000
<b>Expense:</b>							
Operating expenses	46,896	449,297	503,072	100,000	100,000	100,000	100,000
	46,896	449,297	503,072	100,000	100,000	100,000	100,000
Surplus/(Deficit)	\$ 403,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Budget:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Just Like Home Lodge Design</b>	\$ 170,000	-	-	-	-	-	Reserves
Design costs for the Just Like Home Lodge, funded by Growing Communities Fund							

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 54,748	\$ 1,305	\$ 57	\$ 932	\$ 12,662	\$ 276	\$ 122	\$ 0	\$ 70,103
Village of Gold River	1,056	14	-	85	311	-	0	-	1,467
Village of Sayward	338	3	-	71	20	3	1	-	437
Village of Tahsis	404	22	-	11	43	2	1	-	484
Village of Zeballos	98	5	-	32	15	-	0	-	149
Area A	1,681	734	-	566	289	324	15	6	3,615
Area B	3,485	24	-	6	130	70	11	1	3,728
Area C	7,622	37	-	146	1,138	100	51	5	9,098
Area D	7,994	109	469	49	272	1,997	28	2	10,920
<b>Total Requisition</b>	\$ 77,427	\$ 2,252	\$ 526	\$ 1,898	\$ 14,879	\$ 2,773	\$ 230	\$ 15	\$ 100,000

**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 77,427	\$ 2,252	\$ 526	\$ 1,898	\$ 14,879	\$ 2,773	\$ 230	\$ 15
Tax rate (per \$100K)	\$ 0.55	\$ 1.91	\$ 1.86	\$ 1.86	\$ 1.34	\$ 1.64	\$ 0.55	\$ 0.55
Average requisition, per folio:								
City of Campbell River	\$ 3.85	\$ 54.38	\$ 11.40	\$ 18.27	\$ 16.55	\$ 2.19	\$ 3.95	\$ 0.02
Village of Gold River	1.48	6.92	-	12.16	6.76	-	0.36	-
Village of Sayward	1.76	1.66	-	8.90	1.45	0.46	0.43	-
Village of Tahsis	0.98	2.42	-	2.29	2.14	1.19	0.19	-
Village of Zeballos	0.76	2.27	-	7.92	1.65	-	0.11	-
Area A	2.22	17.07	-	3.85	2.53	4.76	0.73	0.14
Area B	3.93	3.38	-	1.28	2.33	2.42	1.87	0.03
Area C	3.58	1.96	-	1.08	6.08	2.13	1.82	0.07
Area D	4.14	4.73	468.95	2.47	10.45	8.25	3.49	0.08
Regional Average	\$ 2.52	\$ 10.53	\$ 240.18	\$ 6.47	\$ 5.55	\$ 3.06	\$ 1.44	\$ 0.07

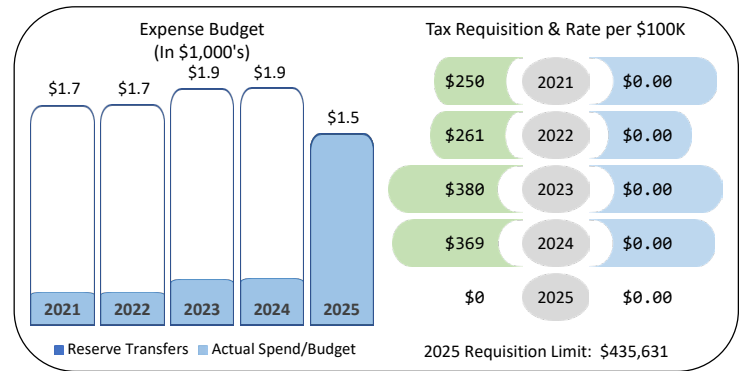
**Budget Commentary and Service Goals:**

- Service 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 369	\$ 369	\$ -	\$ 1,506	\$ 1,506	\$ 1,506	\$ 1,506
Grants in lieu	3	-	-	-	-	-	-
Prior year surplus	1,504	1,501	1,506	-	-	-	-
	<u>1,876</u>	<u>1,870</u>	<u>1,506</u>	<u>1,506</u>	<u>1,506</u>	<u>1,506</u>	<u>1,506</u>
<b>Expense:</b>							
Operating expenses	370	1,870	1,506	1,506	1,506	1,506	1,506
	<u>370</u>	<u>1,870</u>	<u>1,506</u>	<u>1,506</u>	<u>1,506</u>	<u>1,506</u>	<u>1,506</u>
<b>Surplus/(Deficit)</b>	<u>\$ 1,506</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village of Gold River	-	-	-	-	-	-	-	-	-
Village of Sayward	-	-	-	-	-	-	-	-	-
Village of Tahsis	-	-	-	-	-	-	-	-	-
Village of Zeballos	-	-	-	-	-	-	-	-	-
Area A	-	-	-	-	-	-	-	-	-
Area B	-	-	-	-	-	-	-	-	-
Area C	-	-	-	-	-	-	-	-	-
Area D	-	-	-	-	-	-	-	-	-
<b>Total Requisition</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average requisition, per folio:								
City of Campbell River	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village of Gold River	-	-	-	-	-	-	-	-
Village of Sayward	-	-	-	-	-	-	-	-
Village of Tahsis	-	-	-	-	-	-	-	-
Village of Zeballos	-	-	-	-	-	-	-	-
Area A	-	-	-	-	-	-	-	-
Area B	-	-	-	-	-	-	-	-
Area C	-	-	-	-	-	-	-	-
Area D	-	-	-	-	-	-	-	-
Regional Average	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Budget Commentary and Service Goals:**

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



# 2025 – 2029 Financial Plan

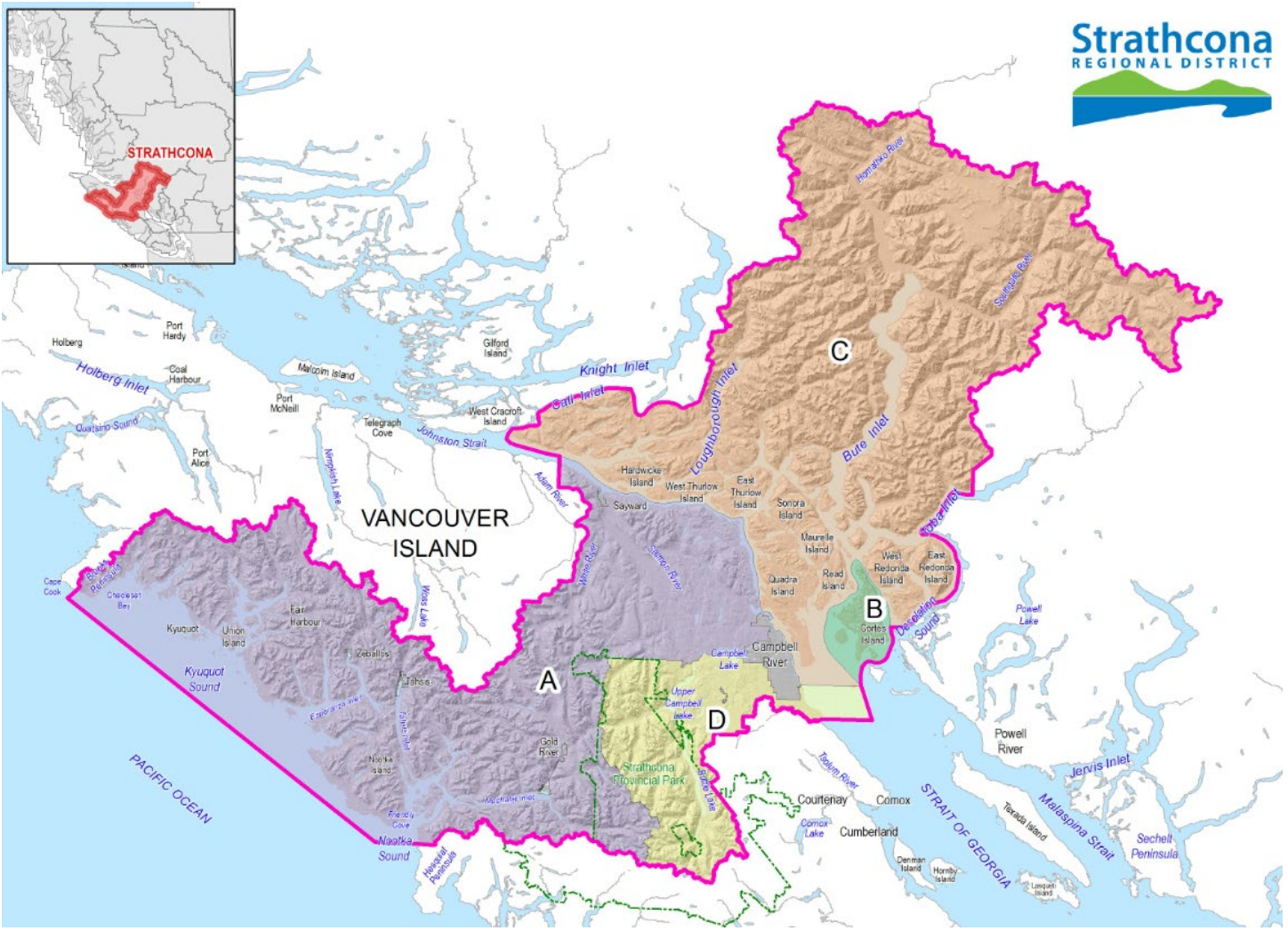
Section:  
Electoral Area Services Committee

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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

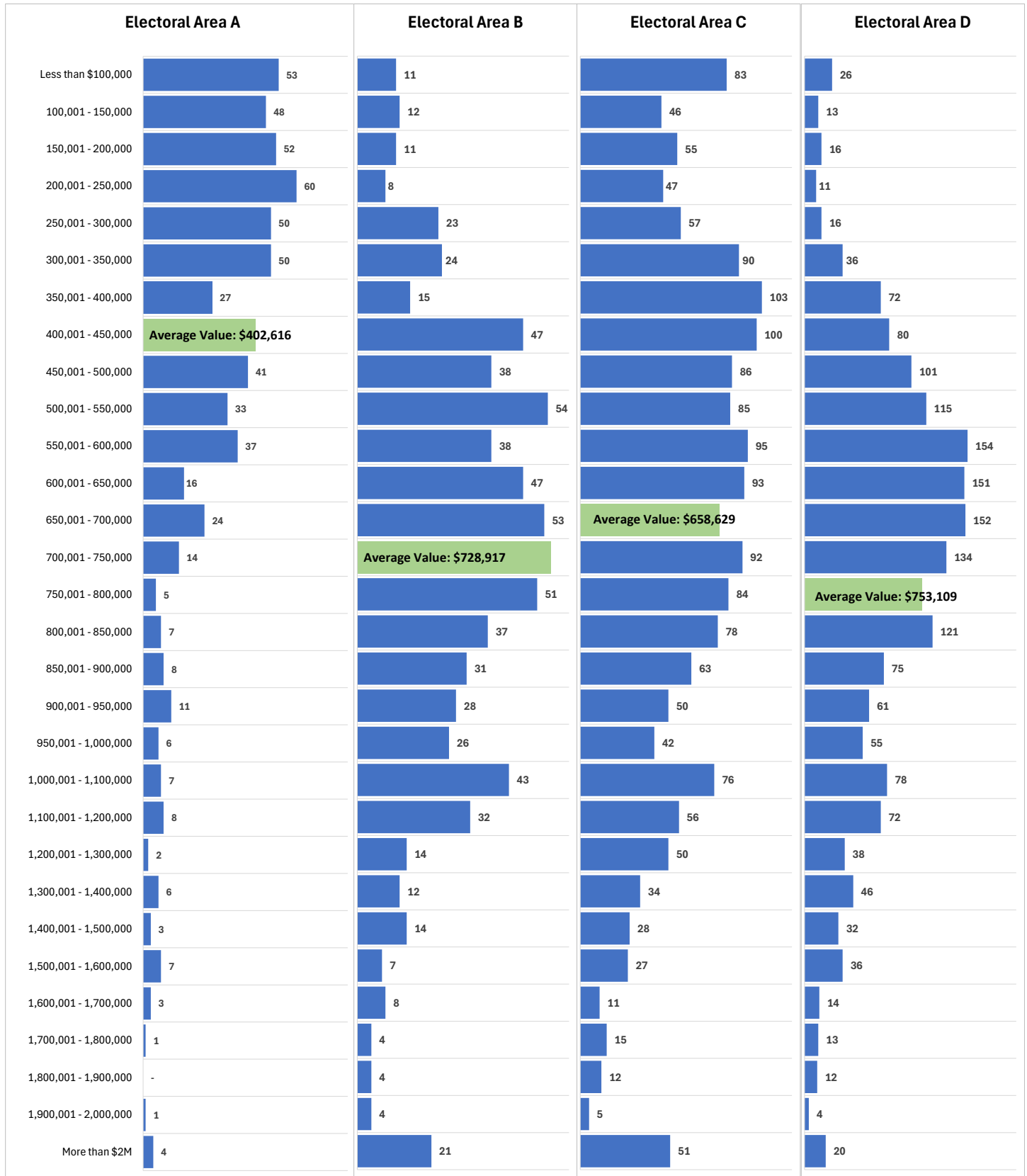
## Summary of 2025 Tax Requisition for Electoral Areas

	Area A (Sayward)	Area A (Kyuquot)	Area B	Area C	Area D
<b>Tax Requisition</b>					
2025 Draft:	\$ 409,944	\$ 268,723	\$ 1,329,627	\$ 1,985,826	\$ 4,933,501
2024:	343,404	210,278	1,247,900	1,533,576	4,546,583
<b>\$ Change:</b>	<b>66,541</b>	<b>58,445</b>	<b>81,727</b>	<b>452,250</b>	<b>386,918</b>
<b>Average Home Value</b>					
2025 Draft:	\$ 491,080	\$ 229,379	\$ 719,249	\$ 655,135	\$ 757,540
2024:	493,274	203,537	727,966	657,811	752,482
<b>\$ Change:</b>	<b>(2,194)</b>	<b>25,842</b>	<b>(8,717)</b>	<b>(2,677)</b>	<b>5,058</b>
<b>Average Household Tax Impact</b>					
2025 Draft:	\$ 716.24	\$ 334.02	\$ 1,534.64	\$ 841.36	\$ 2,405.14
2024:	682.38	240.27	1,470.85	647.90	2,309.05
<b>Change per Household:</b>	<b>\$ 33.87</b>	<b>\$ 93.75</b>	<b>\$ 63.79</b>	<b>\$ 193.46</b>	<b>\$ 96.08</b>

### The fine print:

- 2025 values based on 2025 BC Assessment Completed Roll (January 2025). Final taxes will be calculated on BC Assessment 2025 Revised Roll (March 2025).
- 2024 Values based on 2024 BC Assessment Revised Roll (March 2024)
- 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  
 (2025 BC Assessment Data – Only includes fully-taxable, single-class residential dwellings and vacant lots.)

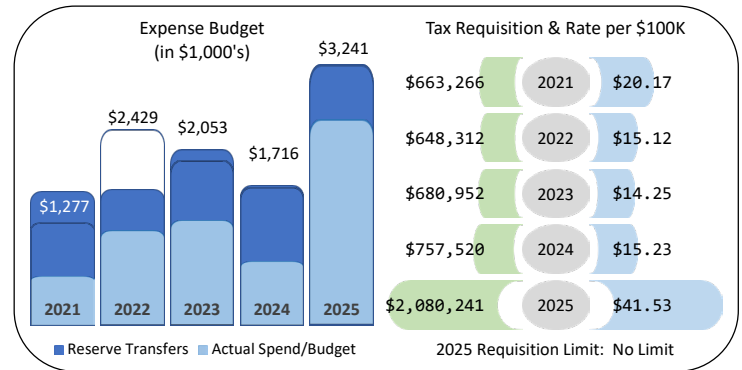


**Service Description**

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

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

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



This service was established on December 10, 2015 under Bylaw No 235. The annual net cost of the service is

**Operating Budget: (Consolidated)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 757,520	\$ 757,520	\$ 2,080,241	\$ 2,203,670	\$ 2,254,484	\$ 2,311,976	\$ 2,371,096
Government transfers	542,974	506,819	542,974	542,974	564,693	564,693	564,693
Other revenue	377,854	-	134,130	87,875	83,384	96,546	109,971
Transfers from reserves	38,690	368,860	419,617	124,370	-	-	-
Prior year surplus	82,755	82,719	63,960	-	-	-	-
	<u>1,799,793</u>	<u>1,715,918</u>	<u>3,240,922</u>	<u>2,958,889</u>	<u>2,902,561</u>	<u>2,973,215</u>	<u>3,045,760</u>
<b>Expense:</b>							
Operating expenses	795,632	1,189,726	2,553,817	2,328,039	2,244,484	2,301,976	2,361,096
Transfers to reserves	940,201	526,192	687,105	630,850	658,077	671,239	684,664
	<u>1,735,833</u>	<u>1,715,918</u>	<u>3,240,922</u>	<u>2,958,889</u>	<u>2,902,561</u>	<u>2,973,215</u>	<u>3,045,760</u>
Surplus/(Deficit)	\$ 63,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
Area A	\$ 127,818	\$ 55,805	\$ -	\$ 43,012	\$ 21,944	\$ 24,627	\$ 1,163	\$ 468	\$ 274,837
Area B	264,939	1,799	-	486	9,920	5,325	852	88	283,409
Area C	579,501	2,829	-	11,074	86,486	7,599	3,876	368	691,732
Area D	607,794	8,275	35,653	3,760	20,663	151,828	2,124	166	830,263
Total Requisition	\$ 1,580,052	\$ 68,708	\$ 35,653	\$ 58,333	\$ 139,013	\$ 189,379	\$ 8,014	\$ 1,090	\$ 2,080,241

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,580,052	\$ 68,708	\$ 35,653	\$ 58,333	\$ 139,013	\$ 189,379	\$ 8,014	\$ 1,090
Tax rate (per \$100K)	\$ 41.53	\$ 145.35	\$ 141.20	\$ 141.20	\$ 101.74	\$ 124.58	\$ 41.53	\$ 41.53
Average requisition, per folio:								
Area A	\$ 169.07	\$ 1,297.79	\$ -	\$ 292.60	\$ 192.49	\$ 362.16	\$ 55.37	\$ 10.40
Area B	298.69	256.98	-	97.20	177.15	183.62	141.95	2.25
Area C	272.07	148.88	-	82.03	462.49	161.68	138.41	5.18
Area D	314.59	359.79	35,653.42	188.02	794.72	627.39	265.46	5.93
Regional Average	\$ 263.61	\$ 515.86	\$ 35,653.42	\$ 164.96	\$ 406.71	\$ 333.71	\$ 150.30	\$ 5.94

Budget Commentary and Service Goals:

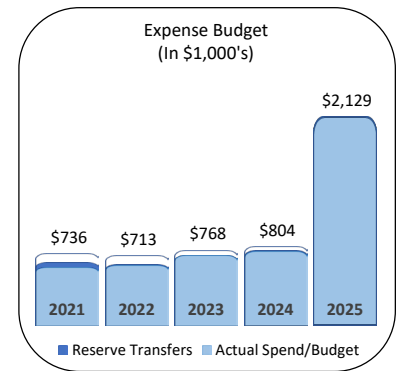
- See following pages for detailed discussion on the three sub-functions for Electoral Area Administration. (EA Admin, Elections, and Gas Tax).

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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 757,520	\$ 757,520	\$ 2,080,241	\$ 2,203,670	\$ 2,254,484	\$ 2,311,976	\$ 2,371,096
Other revenue	1,406	-	766	526	536	547	558
Transfers from reserves	-	-	6,000	-	-	-	-
Prior year surplus	82,755	82,719	63,960	-	-	-	-
	<b>841,681</b>	<b>840,239</b>	<b>2,150,967</b>	<b>2,204,196</b>	<b>2,255,020</b>	<b>2,312,523</b>	<b>2,371,654</b>
<b>Expense:</b>							
Operating expenses	753,291	798,344	2,128,299	2,176,665	2,232,568	2,290,052	2,349,164
Transfers to reserves	7,156	5,750	766	526	536	547	558
	<b>760,447</b>	<b>804,094</b>	<b>2,129,065</b>	<b>2,177,191</b>	<b>2,233,104</b>	<b>2,290,599</b>	<b>2,349,722</b>
<b>Surplus/(Deficit)</b>	<b>\$ 81,234</b>	<b>\$ 36,145</b>	<b>\$ 21,902</b>	<b>\$ 27,005</b>	<b>\$ 21,916</b>	<b>\$ 21,924</b>	<b>\$ 21,932</b>

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Anticipated to be within budget for 2024.
- 2025 Budget reflects change in administrative overhead allocation policy which primarily shifted costs between Functions 100 - Municipal Administration, 110 - General Administration, 130 - Electoral Area Administration, and Function 640 - Strathcona Gardens Recreation Complex.
- 2025 Includes \$6,000 addition for "WildSafe BC Educational Programming" project to occur in Electoral Areas B & C, funded by reserves.
- Increase in tax requisition and expense primarily due to amendments to the Corporate Overhead Allocation policy
- Service goals are to efficiently maintain current service levels.

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

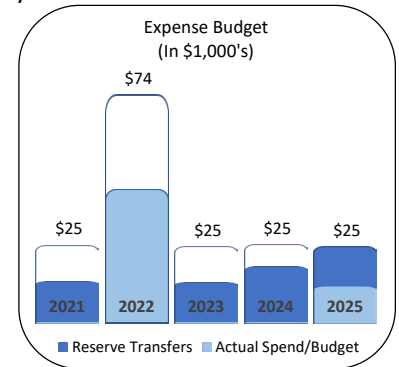
**Service Description**

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.

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

The requisition for this function is included in Electoral Area Administration, Function 130.

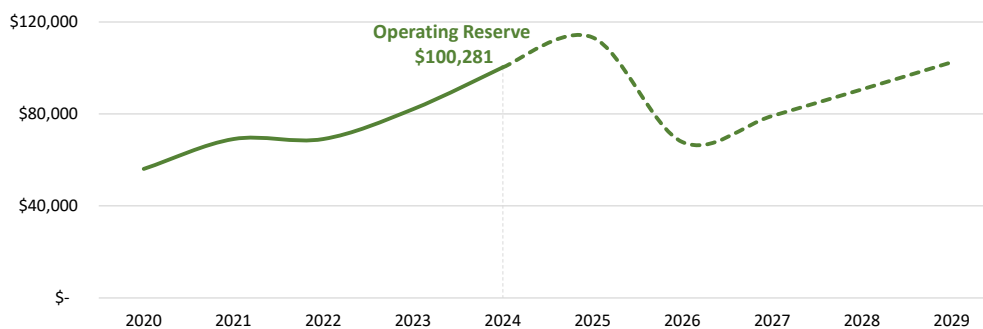
In accordance with the requirements of the Local Government Act, costs associated with voting on referendum questions or elector approval of service initiatives are not covered by this budget since they are required to be charged against feasibility study reserves or the specific service to which they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



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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	4,489	-	3,006	1,326	1,353	1,580	1,812
Transfers from reserves	-	-	-	46,870	-	-	-
	<b>4,489</b>	<b>-</b>	<b>3,006</b>	<b>48,196</b>	<b>1,353</b>	<b>1,580</b>	<b>1,812</b>
<b>Expense:</b>							
Operating expenses	\$ 4	\$ 11,654	\$ 11,657	\$ 73,623	\$ 11,657	\$ 11,657	\$ 11,657
Transfers to reserves	18,112	13,623	13,006	1,326	11,353	11,580	11,812
	<b>18,116</b>	<b>25,277</b>	<b>24,663</b>	<b>74,949</b>	<b>23,010</b>	<b>23,237</b>	<b>23,469</b>
<b>Surplus/(Deficit)</b>	<b>\$ (13,627)</b>	<b>\$ (25,277)</b>	<b>\$ (21,657)</b>	<b>\$ (26,753)</b>	<b>\$ (21,657)</b>	<b>\$ (21,657)</b>	<b>\$ (21,657)</b>

**Reserves Summary:**



**Budget Commentary and Service Goals:**

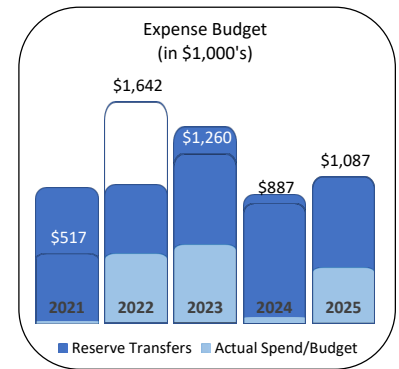
- To avoid significant variation in annual budgetary requirements, costs of general local elections are spread over the full quadrennial election cycle with unused funds being held in reserve until required.
- 2025 Budget includes contingency budgets for any by-elections.

Sub-Function 135 – Gas Tax (CWF/CCBF) 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 (Canada Community-Building 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 Provincial Program as been renamed from the Community Works Fund (CEF) to the Canada Community-Building Fund (CCBF).

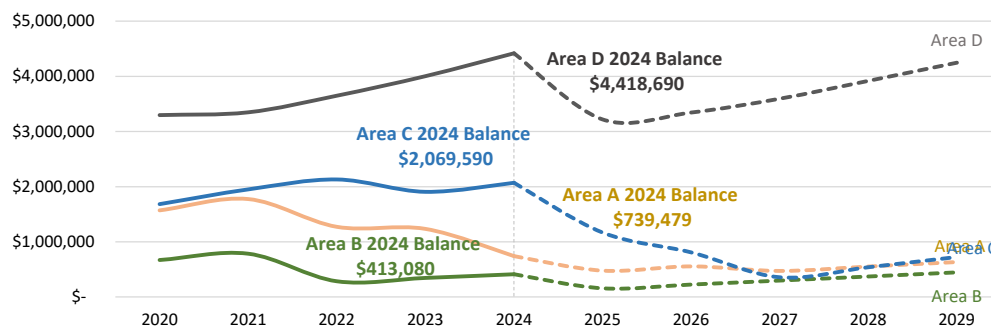
Eligible projects include broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, sport infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, and capacity building. Ineligible costs include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



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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Government transfers	\$ 542,974	\$ 506,819	\$ 542,974	\$ 542,974	\$ 564,693	\$ 564,693	\$ 564,693
Other revenue	371,862	-	130,356	86,021	81,493	94,417	107,599
Transfers from reserves	38,690	368,860	413,617	77,500	-	-	-
	953,526	875,679	1,086,947	706,495	646,186	659,110	672,292
<b>Expense:</b>							
Operating expenses	42,337	379,728	413,861	77,751	259	267	275
Transfers to reserves	914,836	506,819	673,331	628,996	646,186	659,110	672,292
	957,173	886,547	1,087,192	706,747	646,445	659,377	672,567
<b>Surplus/(Deficit)</b>	<b>\$ (3,647)</b>	<b>\$ (10,868)</b>	<b>\$ (245)</b>	<b>\$ (252)</b>	<b>\$ (259)</b>	<b>\$ (267)</b>	<b>\$ (275)</b>

**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 to reserves also includes any interest earned on the accumulated balance in the reserve.
- ‘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.

Electoral Area A:

Electoral Area A Gas Tax Reserve	2024 Budget	2024 Projected	2025	2026	2027	2028	2029
Beginning balance	\$ 887,735	\$ 887,735	\$ 739,479	\$ 476,830	\$ 553,838	\$ 471,885	\$ 551,493
Transfers from operating fund	62,978	67,471	67,471	67,471	70,170	70,170	70,170
Interest earned (estimated)	-	46,207	11,923	9,537	7,877	9,438	11,030
Projects funded	(442,283)	(261,934)	(342,043)	-	(160,000)	-	-
Ending balance	\$ 508,430	\$ 739,479	\$ 476,830	\$ 553,838	\$ 471,885	\$ 551,493	\$ 632,693

Area A Projects Funded:							
Multipurpose Trail	5,459	3,690	-	-	-	-	-
Heritage Hall Generator	20,000	20,000	-	-	-	-	-
Fish & Game Seacan	12,000	-	12,000	-	-	-	-
Broadband (Kyuquot)	-	-	39,730	-	-	-	-
Kyuquot Boardwalk	-	-	75,000	-	-	-	-
Heritage Hall Heat Pump	-	-	12,000	-	-	-	-
Function 135 Gas Tax Subtotal:	37,459	23,690	138,730	-	-	-	-
Walters Island Water Distribution	-	-	20,000	-	-	-	-
Function 151 Area A Feasibility Study Subtotal:	-	-	20,000	-	-	-	-
Sayward Sub-Regional Fire Services	366,999	203,686	163,313	-	160,000	-	-
Function 245 Sayward Volunteer Fire Subtotal:	366,999	203,686	163,313	-	160,000	-	-
Kyuquot Community Hall Design	37,825	34,558	20,000	-	-	-	-
Function 677 Kyquot Community Hall Subtotal:	37,825	34,558	20,000	-	-	-	-
Total projects	\$ 442,283	\$ 261,934	\$ 342,043	-	\$ 160,000	-	-

Electoral Area B:

Electoral Area B Gas Tax Reserve	2024 Budget	2024 Projected	2025	2026	2027	2028	2029
Beginning balance	\$ 346,601	\$ 346,601	\$ 413,080	\$ 157,007	\$ 225,402	\$ 297,775	\$ 371,595
Transfers from operating fund	60,910	65,255	65,255	65,255	67,865	67,865	67,865
Interest earned (estimated)	-	18,041	2,672	3,140	4,508	5,955	7,432
Projects funded	(226,036)	(16,817)	(324,000)	-	-	-	-
Ending balance	\$ 181,475	\$ 413,080	\$ 157,007	\$ 225,402	\$ 297,775	\$ 371,595	\$ 446,892

Area B Projects Funded:							
Rainbow Ridge Roadworks	140,000	-	-	-	-	-	-
Area B Hall Water System	8,020	-	-	-	-	-	-
Rainbow Ridge Roadworks	-	-	140,000	-	-	-	-
Multi-sport Court	-	-	50,000	-	-	-	-
Function 135 Gas Tax Subtotal:	148,020	-	190,000	-	-	-	-
Cortes Fire Equipment Replacement	-	-	54,000	-	-	-	-
Function 245 Cortes Fire Subtotal:	-	-	54,000	-	-	-	-
Area B Master Transportation Plan	-	-	50,000	-	-	-	-
Kw'as Capital Project	22,382	16,817	-	-	-	-	-
Cortes Island Trails Network	55,634	-	-	-	-	-	-
Carrington Pit Toilet Replacement	-	-	30,000	-	-	-	-
Function 617 Parks Subtotal:	78,016	16,817	80,000	-	-	-	-
Total projects	\$ 226,036	\$ 16,817	\$ 324,000	-	-	-	-

Electoral Area C:

Electoral Area C Gas Tax Reserve	2024 Budget	2024 Projected	2025	2026	2027	2028	2029
Beginning balance	\$ 1,905,718	\$ 1,905,718	\$ 2,069,590	\$ 1,167,259	\$ 807,869	\$ 357,091	\$ 539,020
Transfers from operating fund	156,874	168,065	168,065	168,065	174,787	174,787	174,787
Interest earned (estimated)	-	99,193	29,103	12,545	3,575	7,142	10,780
Projects funded	(1,589,997)	(103,386)	(1,099,499)	(540,000)	(629,140)	-	-
Ending balance	\$ 472,595	\$ 2,069,590	\$ 1,167,259	\$ 807,869	\$ 357,091	\$ 539,020	\$ 724,587
<b>Area C Projects Funded:</b>							
Port Neville Wharf Upgrades	300,000	-	-	-	-	-	-
Owen Bay Wharf Upgrades	-	-	113,089	-	-	-	-
Surge Narrows Wharf Upgrades	-	-	43,938	-	-	-	-
Function 132 Wharves Subtotal:	300,000	-	157,027	-	-	-	-
Sewer Plant Design	-	-	90,000	-	-	-	-
Function 331 Sewer Subtotal:	-	-	90,000	-	-	-	-
Electoral Area C Master Transportation Plan	75,000	-	-	-	-	-	-
Function 500 Planning Subtotal:	75,000	-	-	-	-	-	-
BC Active Transportation Grant	50,000	24,921	25,079	-	-	-	-
Q-Cove Village Trail System	94,734	73,679	21,055	-	-	-	-
Hoskyn Wharf Extension	221,123	4,785	216,338	-	-	-	-
Surge Narrows	400,000	-	400,000	-	-	-	-
Granite Bay Shoreline Repairs	45,000	-	-	45,000	-	-	-
Blenkin Park Playground Replacement	100,000	-	70,000	70,000	-	-	-
Evans Bay Wharf Replacement	150,000	-	-	150,000	-	-	-
Parks Master Plan	75,000	-	-	75,000	-	-	-
Granite Bay Boatramp Improvements	29,140	-	-	-	29,140	-	-
Granite Bay Wharf Refurbishment	-	-	70,000	-	600,000	-	-
Hoskyn Parking Expansion	-	-	-	200,000	-	-	-
Function 618 Parks Subtotal:	1,164,997	103,386	802,472	540,000	629,140	-	-
Quadra Island Community Hall Assessment	50,000	-	50,000	-	-	-	-
Function 685 Community Hall Subtotal:	50,000	-	50,000	-	-	-	-
<b>Total Area C Projects Funded:</b>	<b>\$ 1,589,997</b>	<b>\$ 103,386</b>	<b>\$ 1,099,499</b>	<b>\$ 540,000</b>	<b>\$ 629,140</b>	<b>-</b>	<b>-</b>

Electoral Area D:

Electoral Area D Gas Tax Reserve	2024 Budget	2024 Projected	2025	2026	2027	2028	2029
Beginning balance	\$ 4,004,236	\$ 4,004,236	\$ 4,418,690	\$ 3,217,441	\$ 3,342,924	\$ 3,594,076	\$ 3,917,829
Transfers from operating fund	226,057	242,184	242,184	242,184	251,871	251,871	251,871
Interest earned (estimated)	-	208,421	86,658	60,799	65,533	71,882	78,357
Projects funded	(1,690,716)	(36,151)	(1,530,091)	(177,500)	(66,252)	-	-
Ending balance	\$ 2,539,577	\$ 4,418,690	\$ 3,217,441	\$ 3,342,924	\$ 3,594,076	\$ 3,917,829	\$ 4,248,057

Area D Projects Funded:							
Area D Drainage	90,994	-	-	-	-	-	-
Southern Area D Water Meters	7,500	15,000	-	-	-	-	-
Southern Area D Water Well	84,887	-	84,887	-	-	-	-
Translink Exchange Contribution	-	-	-	77,500	-	-	-
Function 135 Gas Tax Subtotal:	183,381	15,000	84,887	77,500	-	-	-
Water Main Replacement	1,000,000	-	1,000,000	-	-	-	-
Craig Rd Pressure Zone Upgrade	100,000	-	-	100,000	-	-	-
Water Supply Connection Improvements	71,779	5,527	-	-	66,252	-	-
Function 319 Area D Water Subtotal:	1,171,779	5,527	1,000,000	100,000	66,252	-	-
Area D Master Transportation Plan	-	-	50,000	-	-	-	-
Area D Parks Master Plan	75,000	-	75,000	-	-	-	-
Storie Creek Bridge	22,462	-	-	-	-	-	-
Hagel Park Drainage	15,000	-	15,000	-	-	-	-
Hagel Park North/Storie Creek Trail	51,654	-	51,654	-	-	-	-
Salmon Point Trail Head Development	21,440	-	21,440	-	-	-	-
Hagel Park Washroom	100,000	150	172,584	-	-	-	-
Mitlenatch Park Fence Replacement	-	-	25,000	-	-	-	-
Function 614 Parks Subtotal:	285,556	150	410,678	-	-	-	-
Area D Transit Shelters	50,000	15,474	34,526	-	-	-	-
Function 785 Transit Subtotal:	50,000	15,474	34,526	-	-	-	-
Total Area D Projects Funded:	\$ 1,690,716	\$ 36,151	\$ 1,530,091	\$ 177,500	\$ 66,252	-	-

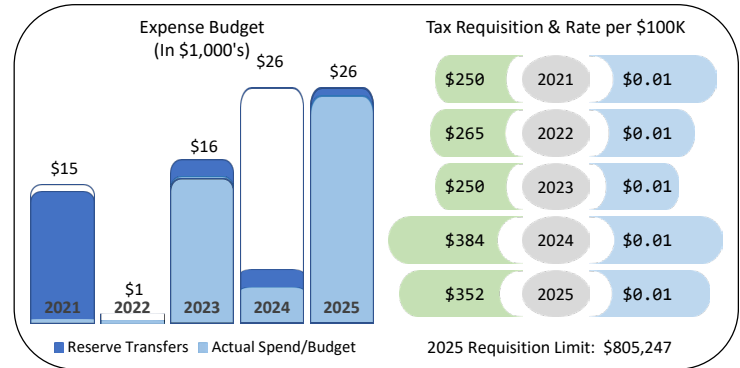
## 340 - Liquid Waste

## Electoral Area Services

### Service Description

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

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



### Operating Budget:

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 384	\$ 384	\$ 352	\$ 4,050	\$ 4,119	\$ 4,188	\$ 4,260
Government transfers	3,600	14,000	10,400	-	-	-	-
Other revenue	1,994	-	807	554	565	576	588
Transfers from reserves	-	10,900	13,730	-	-	-	-
Prior year surplus	801	801	800	-	-	-	-
	<b>6,779</b>	<b>26,085</b>	<b>26,089</b>	<b>4,604</b>	<b>4,684</b>	<b>4,764</b>	<b>4,848</b>
<b>Expense:</b>							
Operating expenses	3,985	26,085	25,282	4,050	4,119	4,188	4,260
Transfers to reserves	1,994	-	807	554	565	576	588
	<b>5,979</b>	<b>26,085</b>	<b>26,089</b>	<b>4,604</b>	<b>4,684</b>	<b>4,764</b>	<b>4,848</b>
<b>Surplus/(Deficit)</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

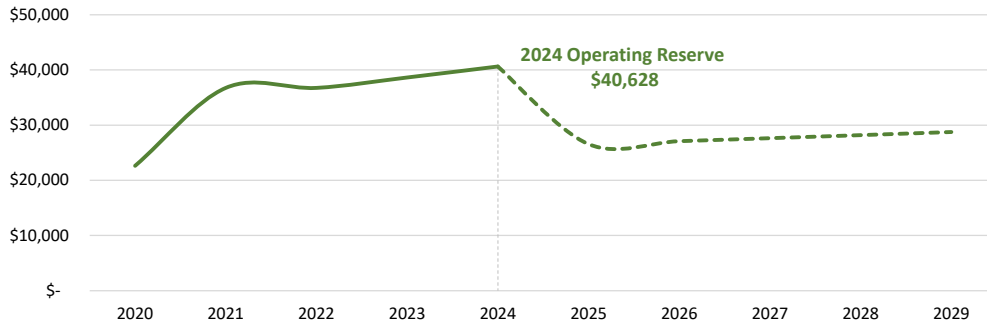
### Tax Requisition Per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
Area B	\$ 84	\$ 1	\$ -	\$ 0	\$ 3	\$ 2	\$ 0	\$ 0	\$ 90
Area D	192	3	11	1	7	48	1	0	262
<b>Total Requisition</b>	<b>\$ 276</b>	<b>\$ 3</b>	<b>\$ 11</b>	<b>\$ 1</b>	<b>\$ 10</b>	<b>\$ 50</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 352</b>

### Tax Requisition Per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 276	\$ 3	\$ 11	\$ 1	\$ 10	\$ 50	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.05	\$ 0.04	\$ 0.04	\$ 0.03	\$ 0.04	\$ 0.01	\$ 0.01
<b>Average requisition, per folio:</b>								
Area B	\$ 0.09	\$ 0.08	\$ -	\$ 0.03	\$ 0.06	\$ 0.06	\$ 0.04	\$ 0.00
Area D	0.10	0.11	11.27	0.06	0.25	0.20	0.08	0.00
<b>Regional Average</b>	<b>\$ 0.10</b>	<b>\$ 0.10</b>	<b>\$ 11.27</b>	<b>\$ 0.05</b>	<b>\$ 0.15</b>	<b>\$ 0.13</b>	<b>\$ 0.06</b>	<b>\$ 0.00</b>

Reserves Summary:



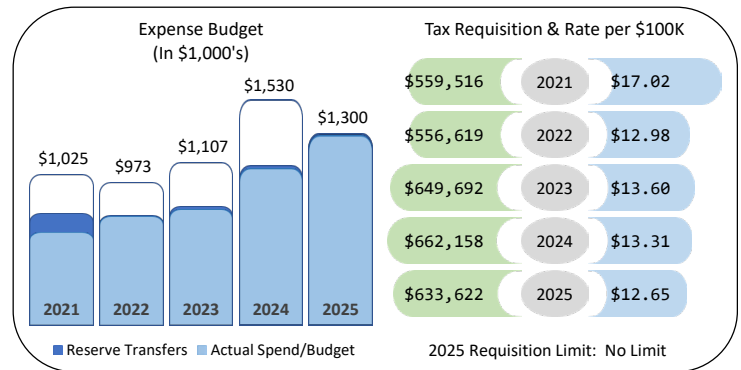
Budget Commentary and Service Goals:

- 2024 Government Transfers reclassified as Transfers from Reserves for 2025. \$14,000 budget is a carryforward of the Septic Sludge Management study on Cortes being funded by Growing Communities Fund. In 2023 a \$10,000 Infrastructure Planning grant was awarded which funded most of the costs incurred to date on this project.
- 2025 Budget includes approximately \$24,000 to support Phase 2 of the Septic Sludge Management study.

**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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 662,158	\$ 662,158	\$ 633,622	\$ 992,563	\$ 1,005,235	\$ 1,018,167	\$ 1,031,361
Government transfers	162,339	365,937	234,357	-	-	-	-
Other revenue	96,955	50,000	58,686	55,964	56,084	56,205	56,330
Sales of services	9,852	15,000	15,000	15,000	15,000	15,000	15,000
Transfers from reserves	60,000	135,000	120,000	-	-	-	-
Prior year surplus	336,585	302,017	238,522	-	-	-	-
	<b>1,327,889</b>	<b>1,530,112</b>	<b>1,300,187</b>	<b>1,063,527</b>	<b>1,076,319</b>	<b>1,089,372</b>	<b>1,102,691</b>
<b>Expense:</b>							
Operating expenses	1,066,847	1,530,112	1,291,501	1,057,563	1,070,235	1,083,167	1,096,361
Transfers to reserves	22,520	-	8,686	5,964	6,084	6,205	6,330
	<b>1,089,367</b>	<b>1,530,112</b>	<b>1,300,187</b>	<b>1,063,527</b>	<b>1,076,319</b>	<b>1,089,372</b>	<b>1,102,691</b>
<b>Surplus/(Deficit)</b>	<b>\$ 238,522</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
Area A	\$ 38,932	\$ 16,998	\$ -	\$ 13,101	\$ 6,684	\$ 7,501	\$ 354	\$ 143	\$ 83,713
Area B	80,698	548	-	148	3,022	1,622	259	27	86,324
Area C	176,510	862	-	3,373	26,343	2,315	1,180	112	210,695
Area D	185,128	2,521	10,860	1,145	6,294	46,245	647	51	252,890
<b>Total Requisition</b>	<b>\$ 481,269</b>	<b>\$ 20,928</b>	<b>\$ 10,860</b>	<b>\$ 17,768</b>	<b>\$ 42,342</b>	<b>\$ 57,683</b>	<b>\$ 2,441</b>	<b>\$ 332</b>	<b>\$ 633,622</b>

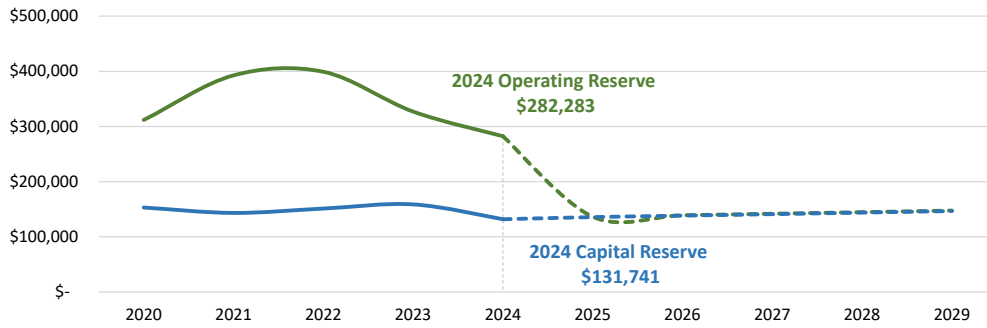
**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 481,269	\$ 20,928	\$ 10,860	\$ 17,768	\$ 42,342	\$ 57,683	\$ 2,441	\$ 332
Tax rate (per \$100K)	\$ 12.65	\$ 44.27	\$ 43.01	\$ 43.01	\$ 30.99	\$ 37.95	\$ 12.65	\$ 12.65

**Average requisition, per folio:**

Area A	\$ 51.50	\$ 395.29	\$ -	\$ 89.12	\$ 58.63	\$ 110.31	\$ 16.86	\$ 3.17
Area B	90.98	78.27	-	29.61	53.96	55.93	43.24	0.69
Area C	82.87	45.35	-	24.99	140.87	49.25	42.16	1.58
Area D	95.82	109.59	10,859.70	57.27	242.07	191.10	80.86	1.81
<b>Regional Average</b>	<b>\$ 80.29</b>	<b>\$ 157.13</b>	<b>\$ 10,859.70</b>	<b>\$ 50.25</b>	<b>\$ 123.88</b>	<b>\$ 101.65</b>	<b>\$ 45.78</b>	<b>\$ 1.81</b>

Reserves Summary:



Budget Commentary and Service Goals:

- Government Transfers include Provincial funding for Poverty Reduction Plan and CEPF Disaster Risk Reduction Grant.
- Other Revenue include application fees and interest earned on various reserves.
- Sales of Service revenues include bylaw service agreements with other local governments.
- 2024 Surplus normalizing after filling vacant staff positions.
- 2025 Budget includes carryforwards for Area B Zoning, floodplain assessment project, Local Government Housing Implementation project, 2023 CEPF Disaster Risk Reduction Grant - Category 1 – Oyster River and Electoral Area D Coastline Floodplain Risk Assessment Mapping.

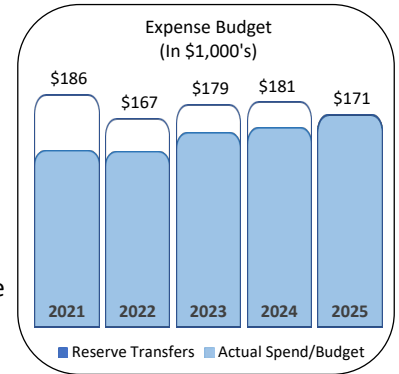
Sub-Function 501 – Geographic Information Systems (Included in Function 500-Planning; amounts broken out below for additional commentary)

**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)**

	2024	2024	2025	2026	2027	2028	2029
	Projection	Budget	Budget	Budget	Budget	Budget	Budget
Operating expenses	\$ 160,632	\$ 180,857	\$ <b>170,628</b>	\$ 170,628	\$ 170,628	\$ 170,628	\$ 170,628

**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)*

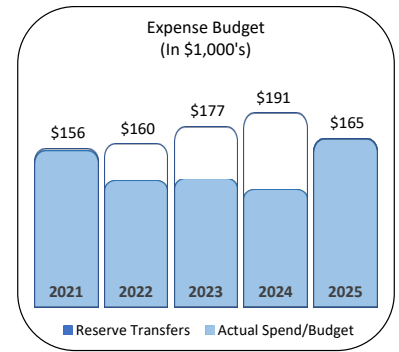
**Service Description**

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)**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Operating expenses	\$ 115,159	\$ 190,740	\$ <b>165,198</b>	\$ 175,230	\$ 175,263	\$ 175,297	\$ 175,332

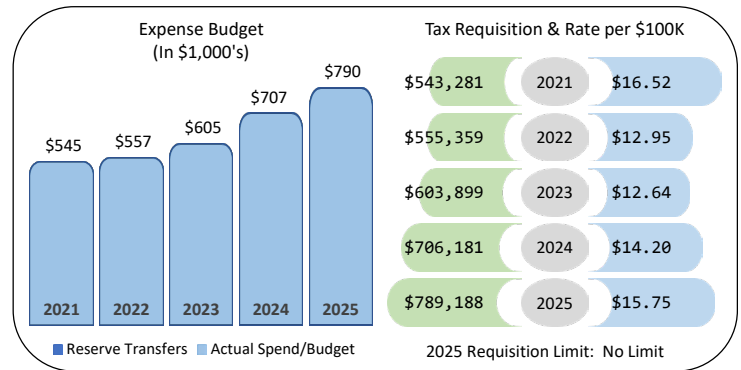
**Budget Commentary and Service Goals:**

- Maintain current service levels.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 706,181	\$ 706,181	\$ 789,188	\$ 805,187	\$ 821,316	\$ 837,767	\$ 854,548
Grants in lieu	1,120	1,120	1,120	1,120	1,120	1,120	1,120
Prior year surplus	223	51	186	-	-	-	-
	<b>707,524</b>	<b>707,352</b>	<b>790,494</b>	<b>806,307</b>	<b>822,436</b>	<b>838,887</b>	<b>855,668</b>
<b>Expense:</b>							
Operating expenses	707,338	707,352	790,494	806,307	822,436	838,887	855,668
	<b>707,338</b>	<b>707,352</b>	<b>790,494</b>	<b>806,307</b>	<b>822,436</b>	<b>838,887</b>	<b>855,668</b>
Surplus/(Deficit)	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition per Region:**

	Residential	Utilities	Major Industry	Light Industry	Business And	Managed Forest	Rec/Non Profit	Farm	TOTAL
Area A	\$ 48,491	\$ 21,171	\$ -	\$ 16,318	\$ 8,325	\$ 9,343	\$ 441	\$ 178	\$ 104,266
Area B	100,511	682	-	184	3,764	2,020	323	33	107,518
Area C	219,847	1,073	-	4,201	32,811	2,883	1,470	139	262,425
Area D	230,581	3,139	13,526	1,427	7,839	57,599	806	63	314,980
Total Requisition	\$ 599,429	\$ 26,066	\$ 13,526	\$ 22,130	\$ 52,738	\$ 71,845	\$ 3,040	\$ 413	\$ 789,188

**Tax Requisition per Average Folio:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 599,429	\$ 26,066	\$ 13,526	\$ 22,130	\$ 52,738	\$ 71,845	\$ 3,040	\$ 413
Tax rate (per \$100K)	\$ 15.76	\$ 55.15	\$ 53.57	\$ 53.57	\$ 38.60	\$ 47.27	\$ 15.76	\$ 15.76

Average requisition, per folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Area A	\$ 64.14	\$ 492.35	\$ -	\$ 111.00	\$ 73.03	\$ 137.39	\$ 21.00	\$ 3.95
Area B	113.32	97.49	-	36.87	67.21	69.66	53.85	0.85
Area C	103.21	56.48	-	31.12	175.46	61.34	52.51	1.96
Area D	119.35	136.49	13,525.96	71.33	301.50	238.01	100.71	2.25
Regional Average	\$ 100.00	\$ 195.70	\$ 13,525.96	\$ 62.58	\$ 154.30	\$ 126.60	\$ 57.02	\$ 2.25

**Budget Commentary and Service Goals:**

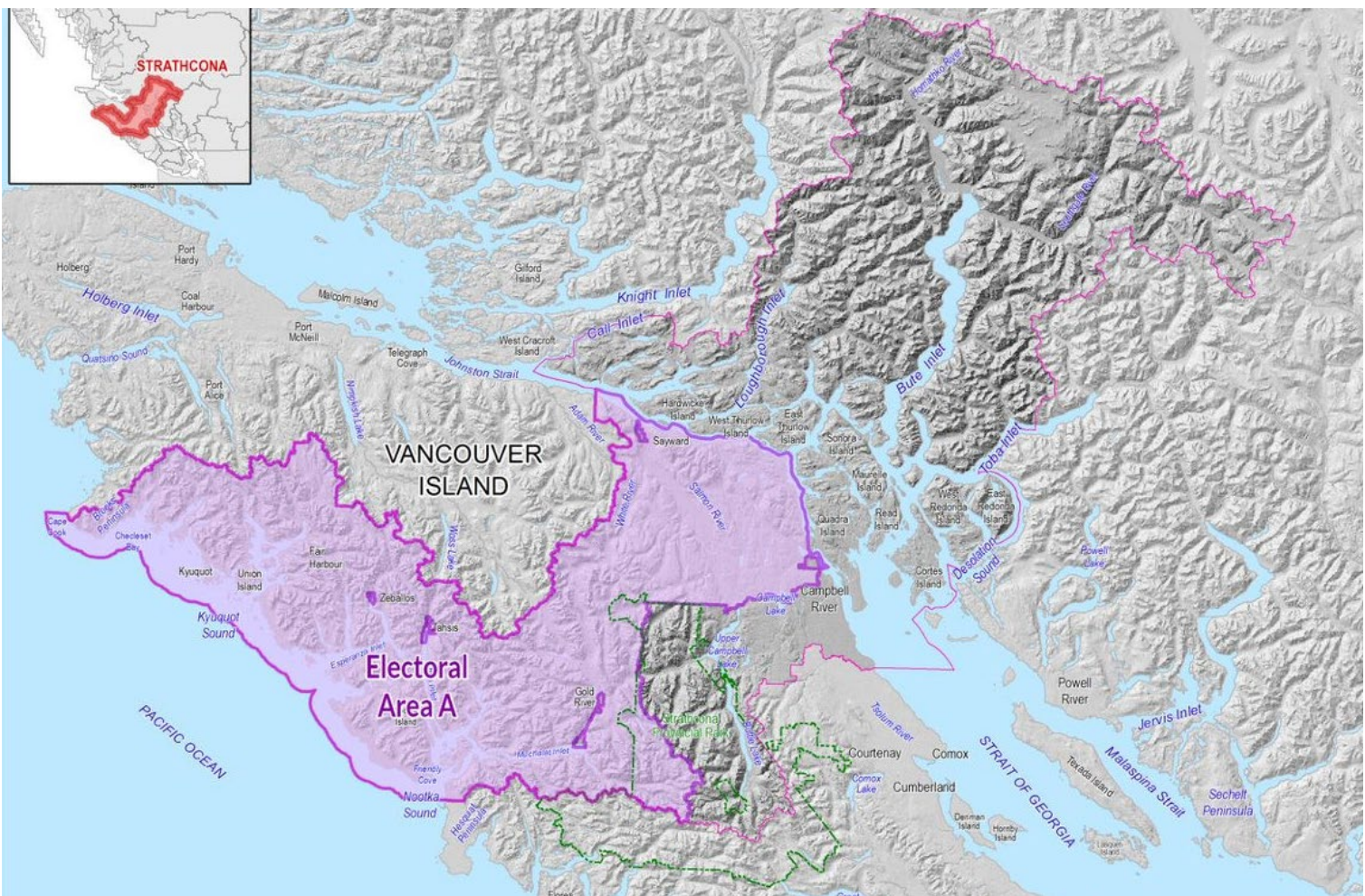
- SRD’s portion of the VIRL budget increasing 12% for 2025 (Prior year increase was 17%). 6% is the average increase for all VIRL service members.

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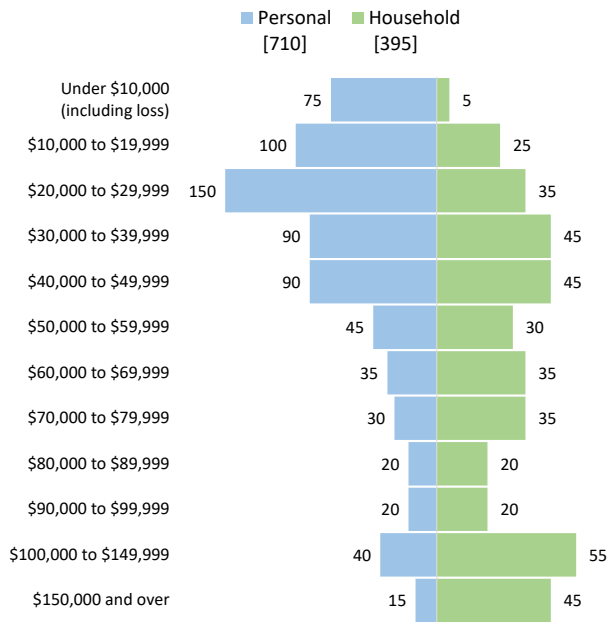
## Electoral Area A

### Kyuquot/Nootka-Sayward

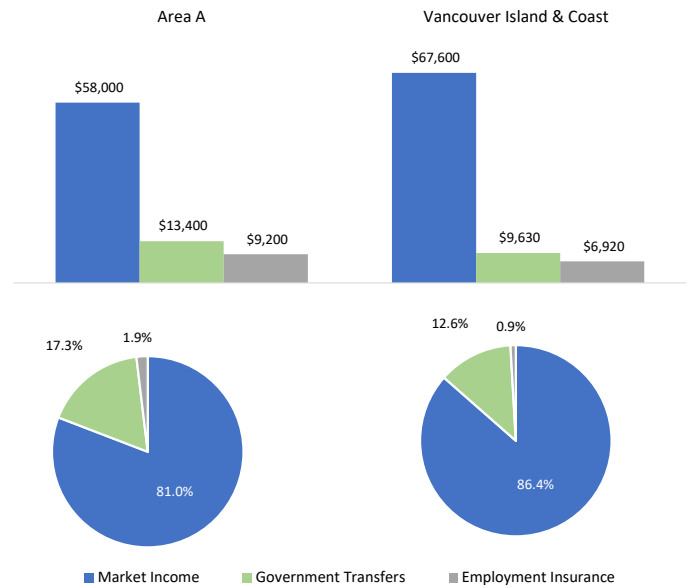


**Electoral Area A** covers approximately 9,050 square kilometres and surrounds the villages of Gold River, Sayward, Tahsis and Zeballos. The region runs from the northern boundary of the City of Campbell River to just north of the Village of Sayward and extends beyond the western shore of Vancouver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

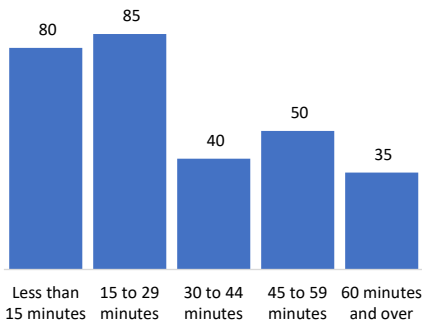
Area A Income Distribution



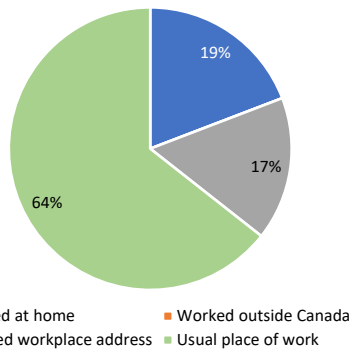
Income Source and Average Value vs. Region



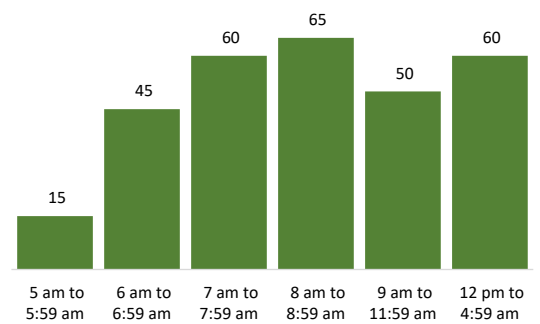
Commuting Duration (not including work-from-home)



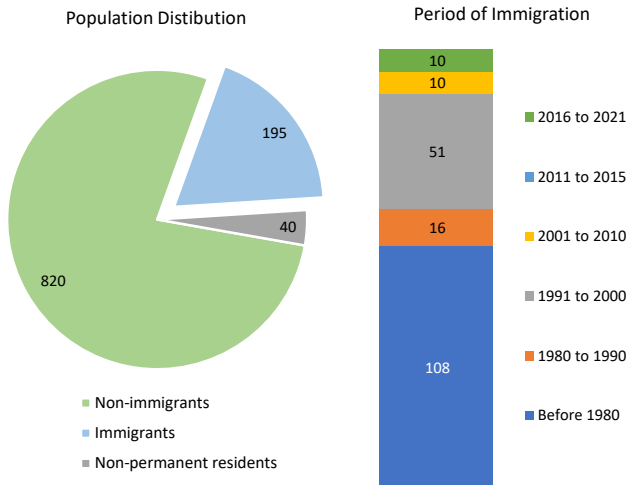
Place of Work



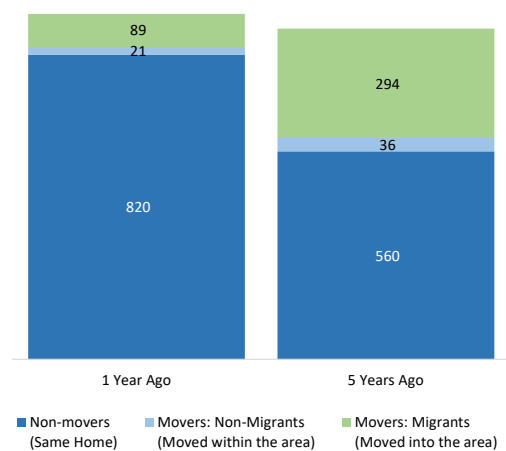
Time Leaving for Work (not including work-from-home)



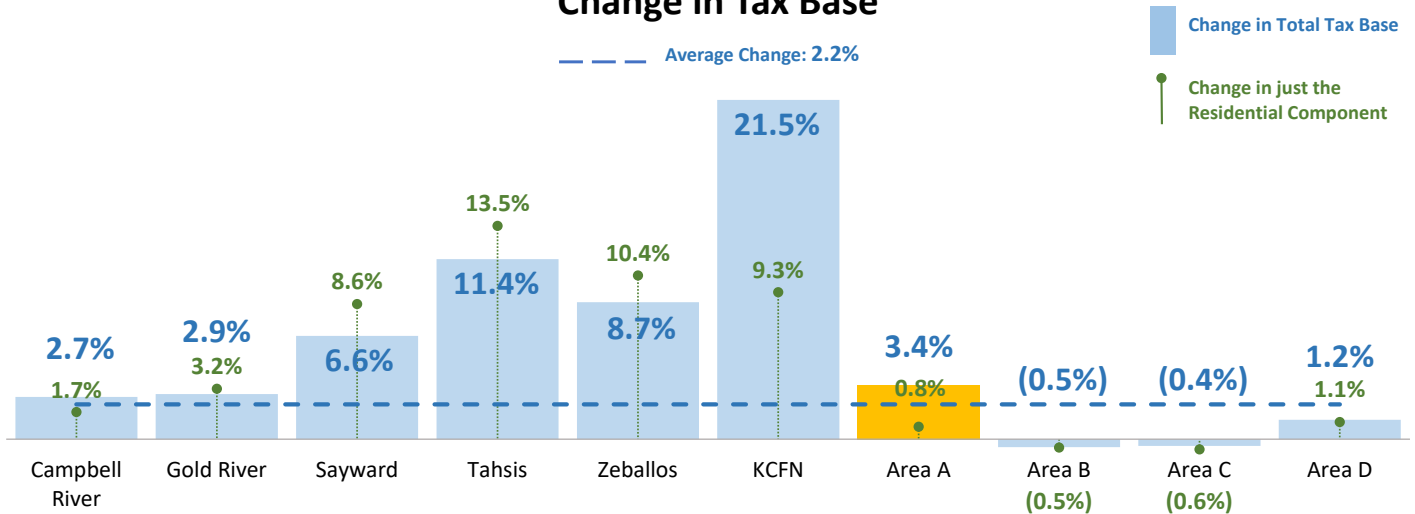
Immigration Profile



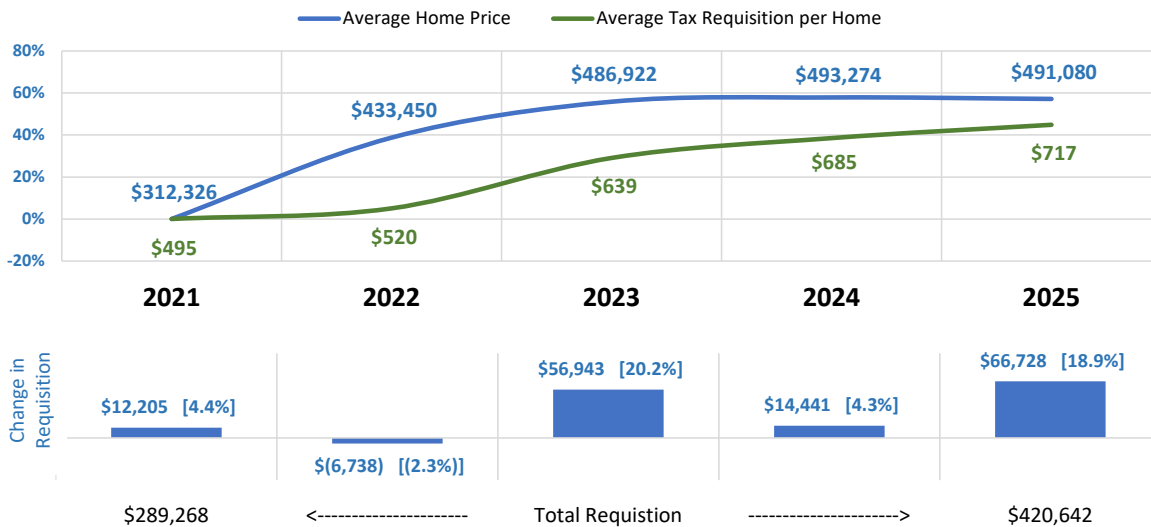
Mobility Profile



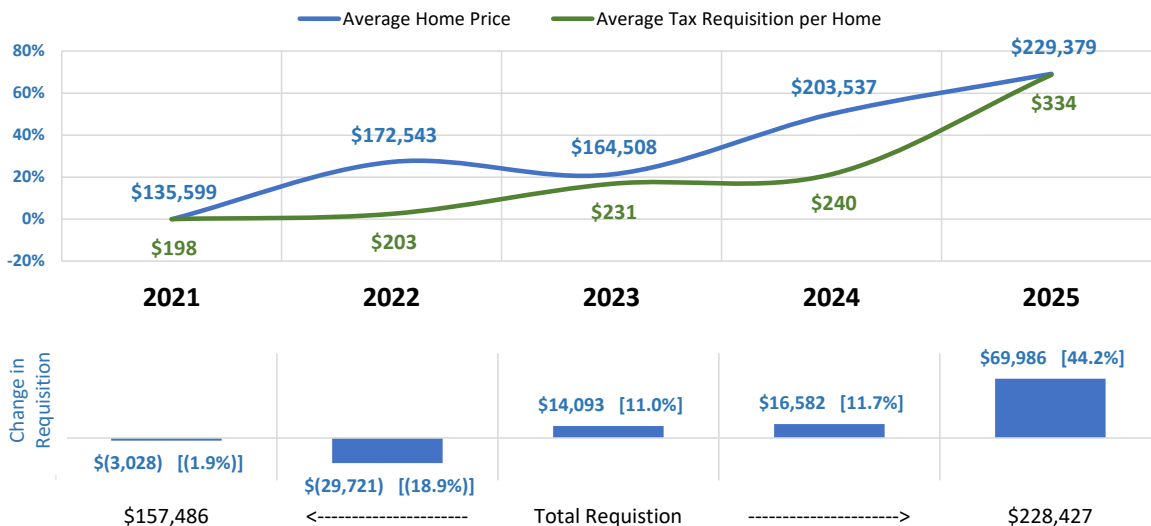
### Change in Tax Base

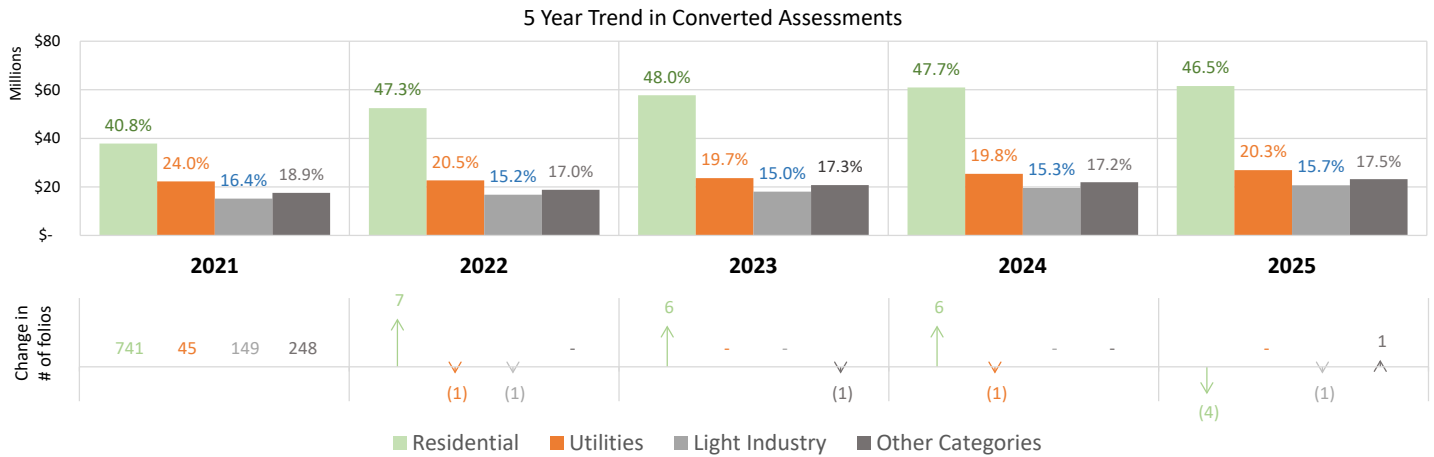


#### Electoral Area A: Part A Sayward



#### Electoral Area A: Kyuquot/Nootka





**Property Tax Requisition Summary**

**Estimated 2024 to 2025 Tax Rate Change**

*Based on BC Assessment Completed Roll (January 2025)*

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 40,640	\$ 23,566	-\$ 17,073	(42.0)%	\$ 6.35	\$ 3.56	-\$ (2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	4,164	2,548	(1,616)	(38.8)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	99	496	396	399.6 %	0.02	0.07	0.06
245 - Sayward Valley Fire ^	115,787	96,945	(18,842)	(16.3)%	75.58	65.16	(10.42)
272 - Strathcona Emergency Program	19,194	16,430	(2,764)	(14.4)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	19,380	22,700	3,320	17.1 %	3.03	3.43	0.40
294 - Noise Control - Area A	2,250	1,210	(1,040)	(46.2)%	0.35	0.18	(0.17)
450 - Regional Housing	-	11,003	11,003	100.0 %	-	1.66	1.66
451 - Just Like Home	3,579	3,615	36	1.0 %	0.56	0.55	(0.01)
510 - Planning Non Part 26	13	-	(13)	(100.0)%	0.00	-	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	97,451	274,837	177,386	182.0 %	15.23	41.53	26.30
500 - Planning	85,184	83,713	(1,471)	(1.7)%	13.31	12.65	(0.66)
630 - Vancouver Island Regional Library	90,847	104,266	13,419	14.8 %	14.20	15.75	1.56
<b>Electoral Area A:</b>							
120 - Area A Grants In Aid	995	(7,706)	(8,701)	(874.5)%	0.16	1.16	(1.32)
151 - Area A Feasibility Studies	857	(5,086)	(5,943)	(693.5)%	0.13	0.77	(0.90)
<b>Electoral Area A Sayward:</b>							
247 - Duncan Bay Fire Service Area ^	11,840	-	(11,840)	(100.0)%	37.73	-	(37.73)
368 - Sayward Valley Refuse Disposal ^	20,944	12,392	(8,551)	(40.8)%	5.52	3.20	(2.32)
534 - Area A House Numbering ^	378	130	(248)	(65.6)%	0.10	0.03	(0.07)
554 - Area A Sayward Economic Development ^	650	400	(250)	(38.5)%	0.17	0.10	(0.07)
680 - Sayward Valley Heritage Hall ^	28,675	29,512	837	2.9 %	18.52	19.62	1.10
<b>Electoral Area A Kyuquot:</b>							
271 - Area A Emergency Program ^	1,000	750	(250)	(25.0)%	0.39	0.27	(0.11)
364 - Area A Kyuquot/Nootka Solid Waste Dispos	9,365	6,844	(2,521)	(26.9)%	3.61	2.49	(1.12)
677 - Kyuquot Community Hall ^	390	103	(287)	(73.6)%	1.20	0.24	(0.96)
<b>Total Requisition - Area A Sayward:</b>	<b>\$ 343,404</b>	<b>\$ 409,944</b>	<b>\$ 67,735</b>	<b>19.4 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Requisition - Area A Kyuquot:</b>	<b>\$ 210,278</b>	<b>\$ 268,723</b>	<b>\$ 56,921</b>	<b>27.8 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

^ specified area

**Area A - Sayward:**

Average Residential Property Value:	\$ 493,274	\$ 491,080
Estimated Tax Per Average Residential Property	\$ 598.98	\$ 630.17

**Area A - Kyuquot:**

Average Residential Property Value:	\$ 203,537	\$ 229,379
Estimated Tax Per Average Residential Property	\$ 240.27	\$ 334.02

Estimated Tax Requisition per Average Household is \$716.24 [Sayward] & \$334.02 [Kyuquot] for 2023.  
 [2024 = \$682.38 & 240.27]

Impact of Assessment Shift:  
 \$(0.16)(Sayward)/\$0.40  
 (Kyuquot), per Home

Average Sayward Home Value is \$491,080 for 2025. [2024 = \$493,274]

Average Kyuquot Home Value is \$229,379 for 2025. [2024 = \$203,537]

Item	2024 Tax per Household	2025 Tax Increase	2025 Tax Decrease	Impact of Assessment Shift
120 - Grant in Aid Area A Annual Total: \$(4.74)	\$(5.37)			\$(0.01)
151 - Feasibility Studies - Electoral Area A Annual Total: \$(3.13)	\$(3.67)			\$(0.01)
* 247 - Duncan Bay Area Fire Protection ^ Annual Total: \$0.00			\$(157.38)	\$0.00
510 - Planning (Non Part 24) Annual Total: \$0.00	\$(0.01)			\$(0.00)
534 - House Numbering Area A Sayward ^ Annual Total: \$0.17	\$(0.33)			\$(0.01)
150 - Feasibility Studies - Regional Annual Total: \$0.30	\$0.24			\$(0.00)
554 - Economic Development - Area A Sayward ^ Annual Total: \$0.51	\$(0.34)			\$(0.02)
271 - Kyuquot Nootka Emergency Program ^ Annual Total: \$0.63	\$(0.16)			\$0.05
677 - Kyuquot Community Hall ^ Annual Total: \$0.66	\$(2.46)			\$(0.62)
294 - Noise Control - Area A Annual Total: \$0.74	\$(0.67)			\$(0.03)
149 - Regional Broadband Annual Total: \$1.57	\$(1.05)			\$(0.02)
451 - Just Like Home Annual Total: \$2.22	\$(0.02)			\$(0.02)
364 - Area A Kyuquot Nootka Solid Waste ^ Annual Total: \$5.71	\$(1.64)			\$0.46
450 - Regional Housing Annual Total: \$6.77	\$6.77			\$0.00
272 - Strathcona Emergency Program Annual Total: \$10.11	\$(1.95)			\$(0.10)
275 - 911 Answering Service Annual Total: \$13.96	\$1.79			\$(0.10)
110 - Administration - General Government Annual Total: \$14.50	\$(11.03)			\$(0.22)
368 - Sayward and Area A Refuse ^ Annual Total: \$15.73	\$(11.51)			\$(0.87)
500 - Planning Annual Total: \$51.50	\$(2.00)			\$0.32
630 - Vancouver Island Regional Library Annual Total: \$64.14	\$7.09			\$0.34
680 - Sayward Valley Heritage Hall ^ Annual Total: \$86.07	\$2.68			\$0.24
130 - Electoral Area Administration Annual Total: \$169.07	\$107.87			\$0.37
245 - Sayward Volunteer Fire Department ^ Annual Total: \$286.75	\$(54.65)			\$0.00

2024 - 2025 Change: (Sayward)  
 \$33.87 per Home. [Shift: \$(0.16)]  
 [\$(25.90) per \$100K Assessed]

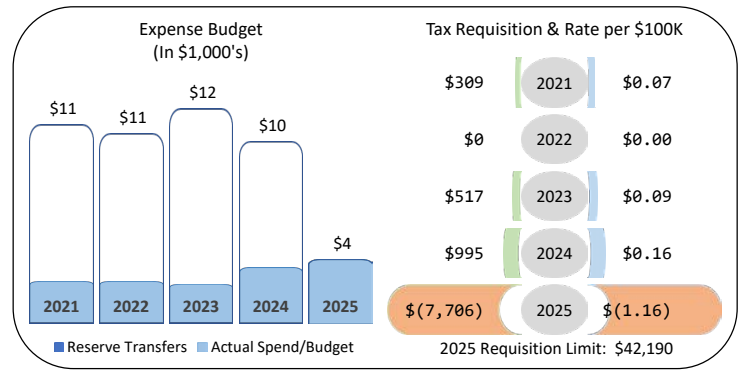
2024 - 2025 Change: (Kyuquot)  
 \$93.75 per Home. [Shift: \$0.40]  
 [\$(16.33) per \$100K Assessed]

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

■ 2024 Tax per Household ■ 2025 Tax Increase ■ 2025 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 995	\$ 995	\$ (7,706)	\$ 3,643	\$ 3,647	\$ 3,651	\$ 3,656
Prior year surplus	13,526	9,381	11,345	-	-	-	-
	14,521	10,376	3,639	3,643	3,647	3,651	3,656
<b>Expense:</b>							
Operating expenses	3,176	10,376	3,639	3,643	3,647	3,651	3,656
	3,176	10,376	3,639	3,643	3,647	3,651	3,656
<b>Surplus/(Deficit)</b>	\$ 11,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ (3,584)	\$ (1,565)	\$ -	\$ (1,206)	\$ (615)	\$ (691)	\$ (33)	\$ (13)
Tax rate (per \$100K)	\$ (1.16)	\$ (4.08)	\$ -	\$ (3.96)	\$ (2.85)	\$ (3.49)	\$ (1.16)	\$ (1.16)
<b>Average requisition, per folio:</b>								
Area A	\$ (4.74)	\$ (36.39)	\$ -	\$ (8.20)	\$ (5.40)	\$ (10.15)	\$ (1.55)	\$ (0.29)

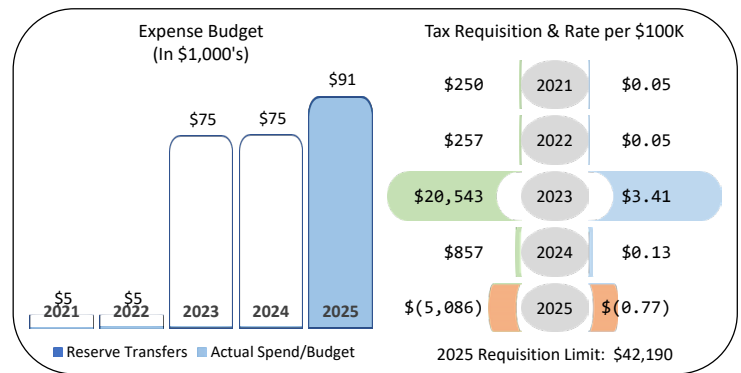
**Budget Commentary and Service Goals:**

- 2024 Projections include the \$2,800 spent to date.
- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 857	\$ 857	\$ (5,086)	\$ 21,044	\$ 21,525	\$ 22,021	\$ 22,533
Government transfers	-	50,000	-	-	-	-	-
Other revenue	765	709	-	-	-	-	-
Transfers from reserves	-	-	70,000	-	-	-	-
Prior year surplus	24,583	23,919	25,664	-	-	-	-
	26,205	75,485	90,578	21,044	21,525	22,021	22,533
<b>Expense:</b>							
Operating expenses	541	75,485	90,578	21,044	21,525	22,021	22,533
	541	75,485	90,578	21,044	21,525	22,021	22,533
<b>Surplus/(Deficit)</b>	<b>\$ 25,664</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	\$ (2,365)	\$ (1,033)	\$ -	\$ (796)	\$ (406)	\$ (456)	\$ (22)	\$ (9)
Tax rate (per \$100K)	\$ (0.77)	\$ (2.69)	\$ -	\$ (2.61)	\$ (1.88)	\$ (2.31)	\$ (0.77)	\$ (0.77)
<b>Average requisition, per folio:</b>								
Area A	\$ (3.13)	\$ (24.02)	\$ -	\$ (5.41)	\$ (3.56)	\$ (6.70)	\$ (1.02)	\$ (0.19)

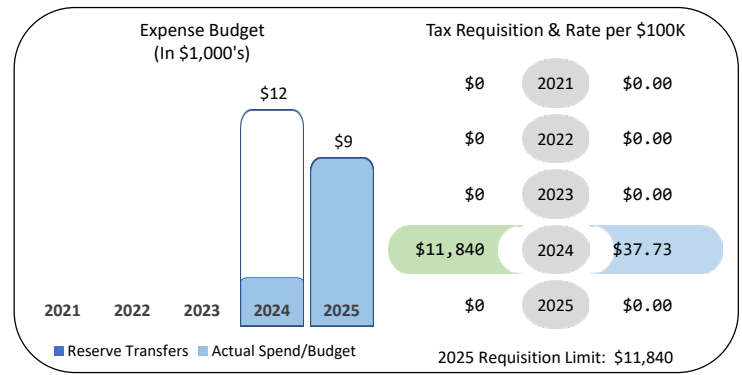
**Budget Commentary and Service Goals:**

- \$50,000 government transfer from the Growing Communities Fund (GCF) for the Water study on Walters Island has been reclassified as a Gas Tax transfer for 2025; the change of funding lead to a decline in the tax requisition for 2025. Project is being carried forward from the prior year.
- 2025 Budget includes \$5,000 base contingency for studies, plus \$85,000 of contingencies for Walters Island Water Study funding by GCF and reserves.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 11,840	\$ 11,840	\$ -	\$ 11,840	\$ 11,840	\$ 11,840	\$ 11,840
Prior year surplus	-	-	9,190	-	-	-	-
	11,840	11,840	9,190	11,840	11,840	11,840	11,840
<b>Expense:</b>							
Operating expenses	323	11,131	9,190	11,840	11,840	11,840	11,840
Other transfers	2,327	709	-	-	-	-	-
	2,650	11,840	9,190	11,840	11,840	11,840	11,840
<b>Surplus/(Deficit)</b>	<b>\$ 9,190</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Average requisition, per folio:</b>								
Area A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

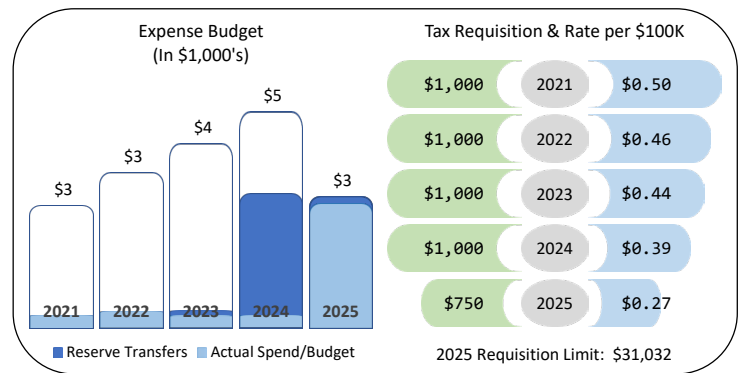
**Budget Commentary and Service Goals:**

- Startup of this new service has been delayed in 2024 and expected to begin in 2025 once negotiations with the City of Campbell River have concluded.
- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,000	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other revenue	187	-	152	104	106	108	111
Prior year surplus	3,791	3,791	2,000	-	-	-	-
	<u>4,978</u>	<u>4,791</u>	<u>2,902</u>	<u>1,104</u>	<u>1,106</u>	<u>1,108</u>	<u>1,111</u>
<b>Expense:</b>							
Operating expenses	284	2,284	2,750	1,000	1,000	1,000	1,000
Transfers to reserves	2,694	2,507	152	104	106	108	111
	<u>2,978</u>	<u>4,791</u>	<u>2,902</u>	<u>1,104</u>	<u>1,106</u>	<u>1,108</u>	<u>1,111</u>
Surplus/(Deficit)	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

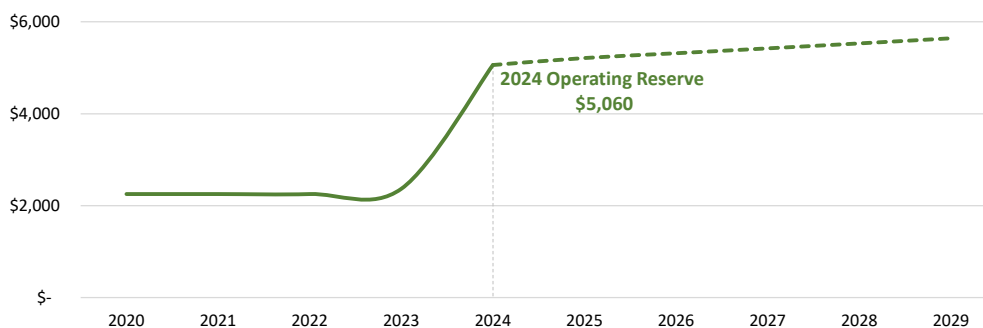
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 199	\$ 477	\$ -	\$ 120	\$ 98	\$ 97	\$ 6	\$ 2
Tax rate (per \$100K)	\$ 0.36	\$ 1.27	\$ -	\$ 1.24	\$ 0.89	\$ 1.09	\$ 0.36	\$ 0.36

Average requisition, per folio:

Area A	\$ 0.83	\$ 17.05	\$ -	\$ 1.39	\$ 1.21	\$ 10.76	\$ 0.39	\$ 0.12
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**Reserves Summary:**



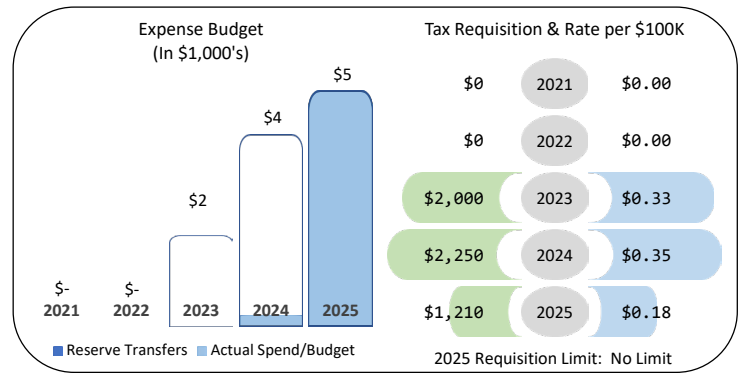
**Budget Commentary and Service Goals:**

- This service function has been maintaining a \$1,000 annual requisition to build surplus/reserves in advance of any future projects.
- 2025 Goals include exploring additional volunteer recruitment and retention incentives.
- Continue to stockpile disaster mass care supplies.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 2,250	\$ 2,250	\$ 1,210	\$ 5,216	\$ 5,222	\$ 5,229	\$ 5,236
Prior year surplus	2,000	2,000	4,000	-	-	-	-
	4,250	4,250	5,210	5,216	5,222	5,229	5,236
<b>Expense:</b>							
Operating expenses	250	4,250	5,210	5,216	5,222	5,229	5,236
	250	4,250	5,210	5,216	5,222	5,229	5,236
Surplus/(Deficit)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 563	\$ 246	\$ -	\$ 189	\$ 97	\$ 108	\$ 5	\$ 2
Tax rate (per \$100K)	\$ 0.18	\$ 0.64	\$ -	\$ 0.62	\$ 0.45	\$ 0.55	\$ 0.18	\$ 0.18
Average requisition, per folio:								
Area A	\$ 0.74	\$ 5.71	\$ -	\$ 1.29	\$ 0.85	\$ 1.59	\$ 0.24	\$ 0.05

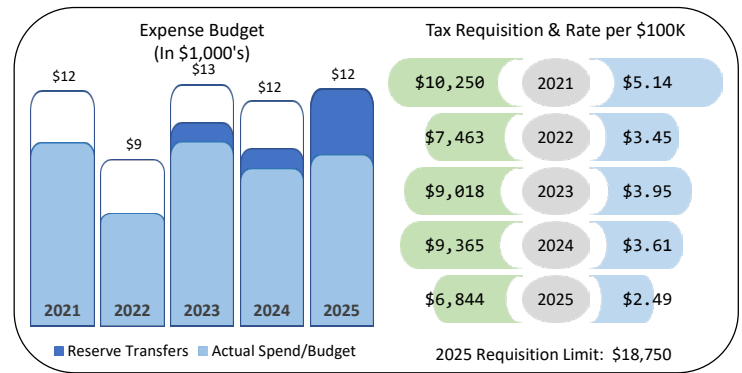
**Budget Commentary and Service Goals:**

- 2025 Budget set to establish 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 9,365	\$ 9,365	\$ 6,844	\$ 8,931	\$ 8,966	\$ 9,002	\$ 9,038
Other revenue	1,036	-	633	490	500	510	520
Prior year surplus	3,596	2,292	4,804	-	-	-	-
	<b>13,997</b>	<b>11,657</b>	<b>12,281</b>	<b>9,421</b>	<b>9,466</b>	<b>9,512</b>	<b>9,558</b>
<b>Expense:</b>							
Operating expenses	8,157	11,657	8,898	8,931	8,966	9,002	9,038
Transfers to reserves	1,036	-	3,383	490	500	510	520
	<b>9,193</b>	<b>11,657</b>	<b>12,281</b>	<b>9,421</b>	<b>9,466</b>	<b>9,512</b>	<b>9,558</b>
<b>Surplus/(Deficit)</b>	<b>\$ 4,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

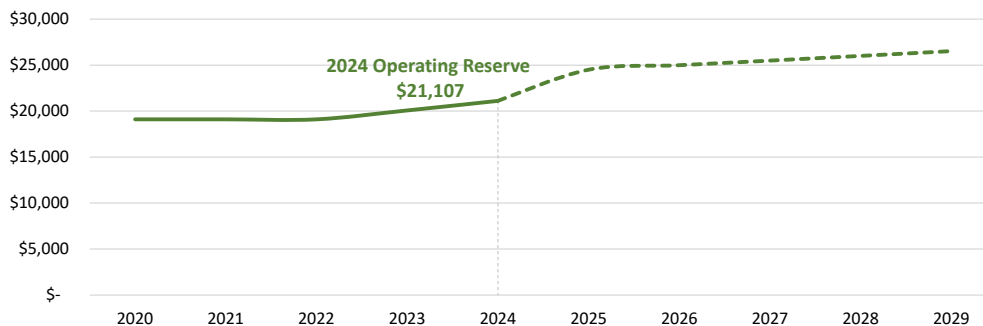
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 1,365	\$ 3,267	\$ -	\$ 820	\$ 672	\$ 663	\$ 40	\$ 16
Tax rate (per \$100K)	\$ 2.49	\$ 8.72	\$ -	\$ 8.47	\$ 6.10	\$ 7.47	\$ 2.49	\$ 2.49

Average requisition, per folio:

Area A	\$ 5.71	\$ 116.69	\$ -	\$ 9.53	\$ 8.30	\$ 73.67	\$ 2.65	\$ 0.85
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**Reserves Summary:**



**Budget Commentary and Service Goals:**

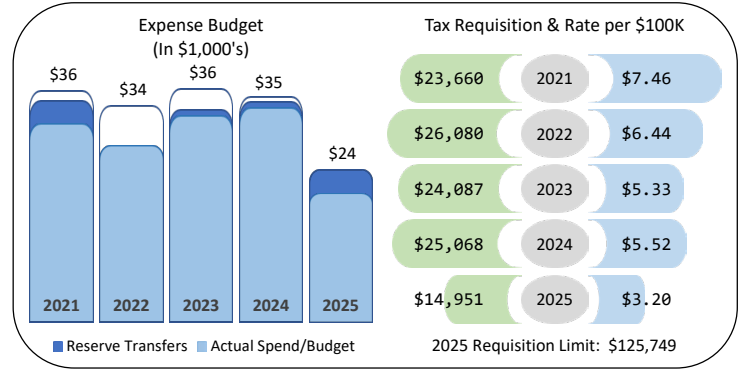
- Tipping fees imposed by Comox Strathcona Waste Management (CSWM) are not anticipated to be increased for 2025. CSWM is meeting in June of 2025 to assess tipping fees for the 2026 and 2027 fiscal years.
- Budget assumes full spend on Tipping Fees, actual amount will not be known till early 2024.
- 2025 Budget includes additional \$2,750 Transfer to Reserves to maintain requisition.
- 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.



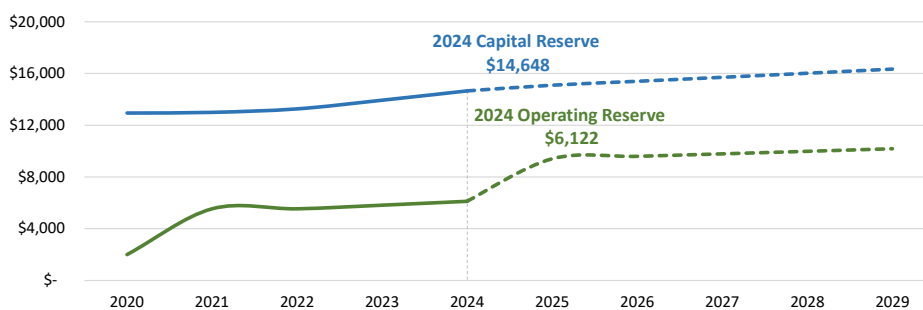
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 25,068	\$ 25,068	\$ 14,951	\$ 14,754	\$ 15,439	\$ 16,150	\$ 16,885
Grants in lieu	81	-	-	-	-	-	-
Other revenue	7,019	6,000	6,623	6,490	6,500	6,510	6,520
Prior year surplus	4,579	4,111	2,242	-	-	-	-
	<b>36,747</b>	<b>35,179</b>	<b>23,816</b>	<b>21,244</b>	<b>21,939</b>	<b>22,660</b>	<b>23,405</b>
<b>Expense:</b>							
Operating expenses	33,486	35,179	20,093	20,754	21,439	22,150	22,885
Transfers to reserves	1,019	-	3,723	490	500	510	520
	<b>34,505</b>	<b>35,179</b>	<b>23,816</b>	<b>21,244</b>	<b>21,939</b>	<b>22,660</b>	<b>23,405</b>
Surplus/(Deficit)	\$ 2,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 10,089	\$ 112	\$ -	\$ 2,680	\$ 946	\$ 1,066	\$ 44	\$ 14
Tax rate (per \$100K)	\$ 3.20	\$ 11.21	\$ -	\$ 10.89	\$ 7.85	\$ 9.61	\$ 3.20	\$ 3.20
<b>Average requisition, per folio:</b>								
Area A	\$ 15.73	\$ 6.82	\$ -	\$ 37.10	\$ 25.08	\$ 17.74	\$ 6.41	\$ 0.57
Village of Sayward	10.36	9.76	-	52.17	8.48	2.70	2.54	-
Regional Average	\$ 13.04	\$ 8.29	\$ -	\$ 44.63	\$ 16.78	\$ 10.22	\$ 4.48	\$ 0.57

**Reserves Summary:**



**Budget Commentary and Service Goals:**

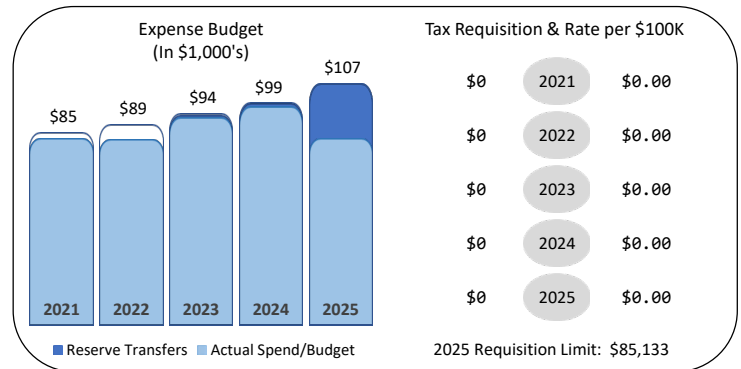
- Tipping fees are not anticipated to be increased for 2025. It is advertised that the CSWM Board will be considering user rates in June of 2025 for the 2026 and 2027 fiscal years. 2025 Budget includes added reserve transfer to maintain requisition.
- Liaise with Comox-Strathcona Waste Management to ensure Clean-up Day events are delivering the intended service efficiently.

**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 CSR(D), 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

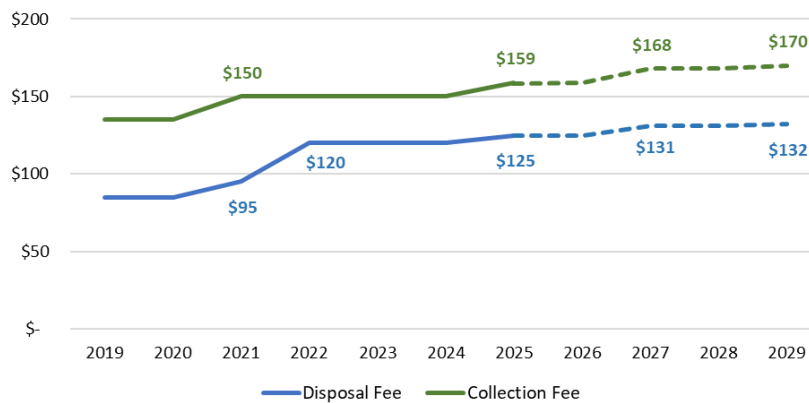


**Operating Budget:**

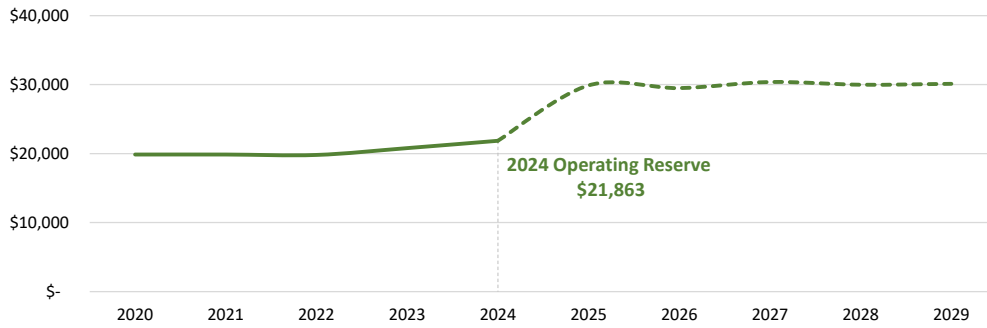
	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	\$ 7,401	\$ 5,387	\$ 6,994	\$ 6,928	\$ 6,928	\$ 6,938	\$ 6,938
Sales of services	90,210	88,008	94,954	94,954	99,862	102,359	104,918
Transfers from reserves	-	-	-	389	-	392	-
Prior year surplus	5,748	5,349	5,168	-	-	-	-
	<b>103,359</b>	<b>98,744</b>	<b>107,116</b>	<b>102,271</b>	<b>106,790</b>	<b>109,689</b>	<b>111,856</b>
<b>Expense:</b>							
Operating expenses	97,118	98,744	99,084	102,271	105,909	109,689	111,724
Transfers to reserves	1,073	-	8,032	0	881	-	132
	<b>98,191</b>	<b>98,744</b>	<b>107,116</b>	<b>102,271</b>	<b>106,790</b>	<b>109,689</b>	<b>111,856</b>
<b>Surplus/(Deficit)</b>	<b>\$ 5,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**User Fee Data:**

- Bylaw 313 outlines rates for 2023 through 2027.



**Reserves Summary:**



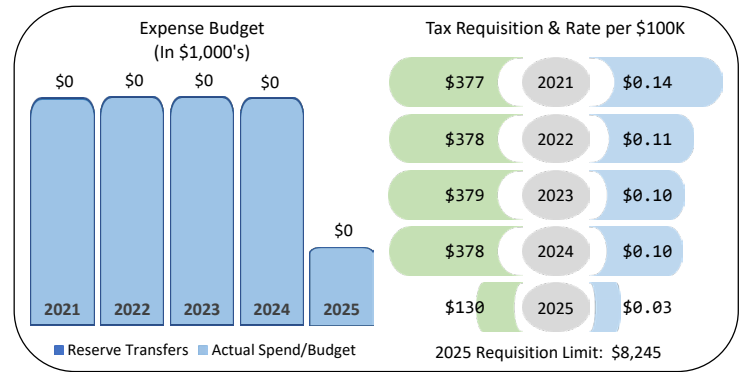
**Budget Commentary and Service Goals:**

- User fees correlated to total volumes and tipping fees imposed by Comox Strathcona Waste Management (CSWM). Tipping fees are not anticipated to be increased for 2025. It is advertised that the CSWM Board will be considering user rates in June of 2025 for the 2026 and 2027 fiscal years.
- 2025 user levels anticipated to be 256 Valley users & 178 Village users.
- Other revenue includes CVRD Regional Solid Waste Transportation subsidy and interest earned on reserves.
- The current collection contract expires in early 2026. An RFP for a curbside collection contractor will be issued in late 2025 to establish collection costs for 2026 and beyond.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 378	\$ 378	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130
	378	378	130	130	130	130	130
<b>Expense:</b>							
Operating expenses	378	378	130	130	130	130	130
	378	378	130	130	130	130	130
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 85	\$ 1	\$ -	\$ 24	\$ 9	\$ 11	\$ 0	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.12	\$ -	\$ 0.11	\$ 0.08	\$ 0.10	\$ 0.03	\$ 0.03
<b>Average requisition, per folio:</b>								
Area A	\$ 0.17	\$ 0.07	\$ -	\$ 0.39	\$ 0.26	\$ 0.19	\$ 0.07	\$ 0.01

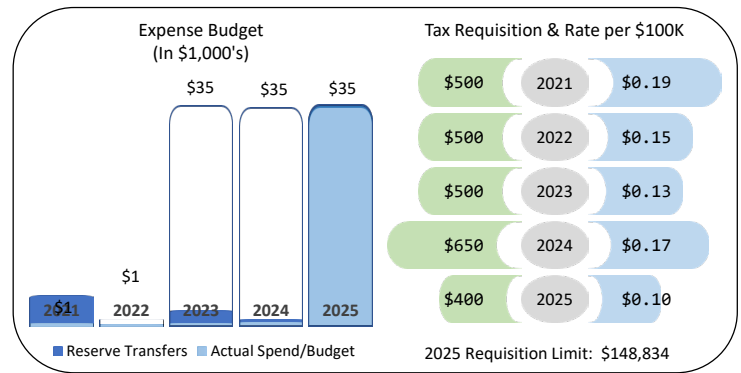
**Budget Commentary and Service Goals:**

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

**Service Description**

The purpose of this budget is to provide supportive funding for organizations providing economic development services within the part of Electoral Area A located within the Sayward Valley. This service is responsible for the operations of the local fiber network.

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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 650	\$ 650	\$ 400	\$ 1,024	\$ 1,042	\$ 1,061	\$ 1,080
Other revenue	445	-	295	203	207	211	215
Transfers from reserves	-	33,772	33,772	-	-	-	-
Prior year surplus	639	139	606	-	-	-	-
	<u>1,734</u>	<u>34,561</u>	<u>35,073</u>	<u>1,227</u>	<u>1,249</u>	<u>1,272</u>	<u>1,295</u>
<b>Expense:</b>							
Operating expenses	683	34,561	34,778	1,024	1,042	1,061	1,080
Transfers to reserves	445	-	295	203	207	211	215
	<u>1,128</u>	<u>34,561</u>	<u>35,073</u>	<u>1,227</u>	<u>1,249</u>	<u>1,272</u>	<u>1,295</u>
Surplus/(Deficit)	\$ 606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

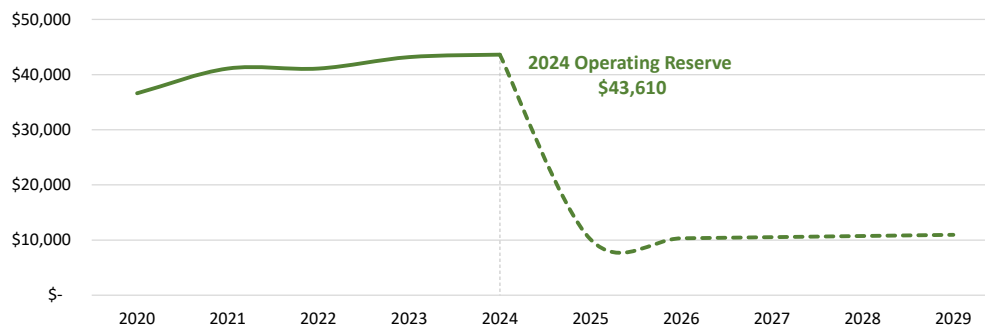
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 261	\$ 3	\$ -	\$ 73	\$ 27	\$ 34	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.10	\$ 0.36	\$ -	\$ 0.35	\$ 0.25	\$ 0.31	\$ 0.10	\$ 0.10

Average requisition, per folio:

Area A	\$ 0.51	\$ 0.22	\$ -	\$ 1.20	\$ 0.81	\$ 0.57	\$ 0.21	\$ 0.02
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**Reserves Summary:**



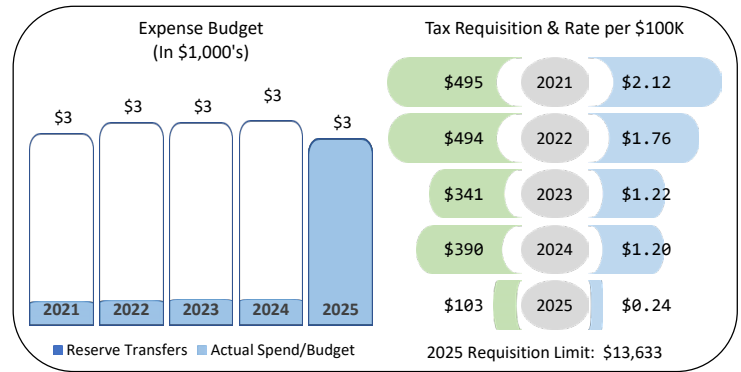
**Budget Commentary and Service Goals:**

- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 390	\$ 390	\$ 103	\$ 2,613	\$ 2,617	\$ 2,621	\$ 2,625
Prior year surplus	2,474	2,473	2,506	-	-	-	-
	<u>2,864</u>	<u>2,863</u>	<u>2,609</u>	<u>2,613</u>	<u>2,617</u>	<u>2,621</u>	<u>2,625</u>
<b>Expense:</b>							
Operating expenses	358	2,863	2,609	2,613	2,617	2,621	2,625
	<u>358</u>	<u>2,863</u>	<u>2,609</u>	<u>2,613</u>	<u>2,617</u>	<u>2,621</u>	<u>2,625</u>
<b>Surplus/(Deficit)</b>	<u>\$ 2,506</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	\$ 44	\$ 16	\$ -	\$ 14	\$ 29	\$ -	\$ 0	\$ 0
Tax rate (per \$100K)	\$ 0.24	\$ 0.83	\$ -	\$ 0.81	\$ 0.58	\$ -	\$ 0.24	\$ 0.24
<b>Average requisition, per folio:</b>								
Area A	\$ 0.66	\$ 1.73	\$ -	\$ 0.97	\$ 1.94	\$ -	\$ 0.04	\$ 0.10

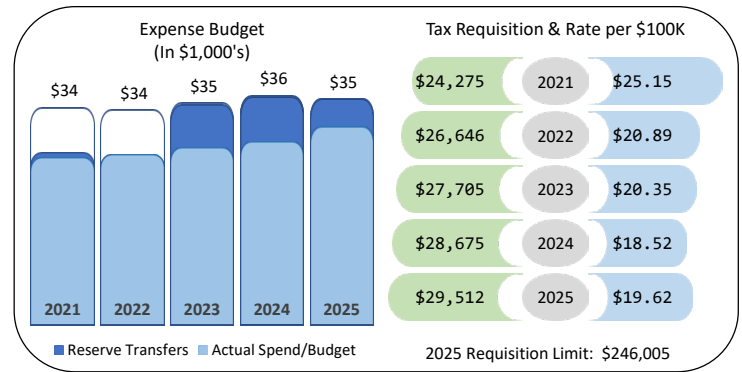
**Budget Commentary and Service Goals:**

- Maintain service levels.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 28,675	\$ 28,675	\$ 29,512	\$ 31,609	\$ 32,214	\$ 32,831	\$ 33,460
Other revenue	7,131	-	4,360	2,993	3,053	3,115	3,177
Transfers from reserves	-	5,500	-	-	-	-	-
Prior year surplus	1,517	1,513	1,504	-	-	-	-
	37,323	35,688	35,376	34,602	35,267	35,946	36,637
<b>Expense:</b>							
Operating expenses	28,688	35,688	31,016	31,609	32,214	32,831	33,460
Transfers to reserves	7,131	-	4,360	2,993	3,053	3,115	3,177
	35,819	35,688	35,376	34,602	35,267	35,946	36,637
Surplus/(Deficit)	\$ 1,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

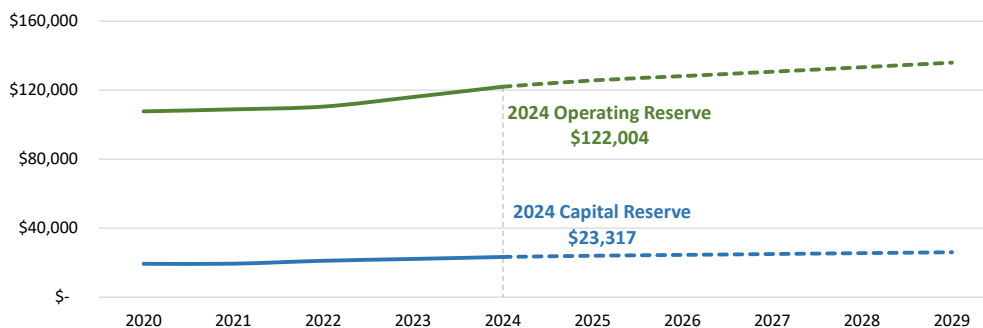
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 26,252	\$ 68	\$ -	\$ 276	\$ 1,608	\$ 1,109	\$ 138	\$ 61
Tax rate (per \$100K)	\$ 19.62	\$ 68.66	\$ -	\$ 66.70	\$ 48.06	\$ 58.85	\$ 19.62	\$ 19.62

Average requisition, per folio:

Area A	\$ 86.07	\$ 67.63	\$ -	\$ 9.87	\$ 146.21	\$ 41.07	\$ 69.15	\$ 3.37
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**Reserve Summary**

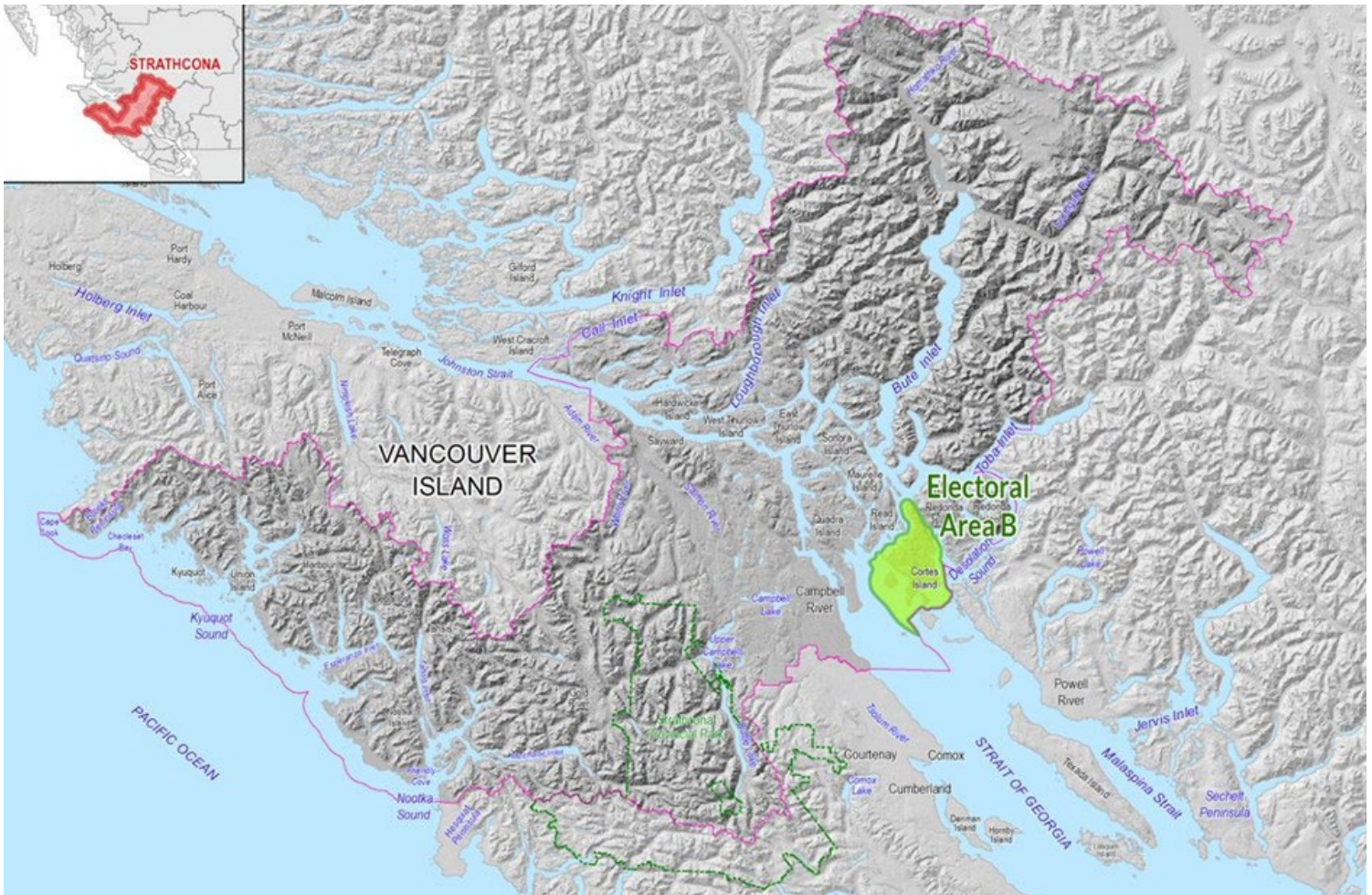


**Budget Commentary and Service Goals:**

- 2025 costs from the service provider have yet to be submitted; budget assumes 4% increase from prior year.

## Electoral Area B

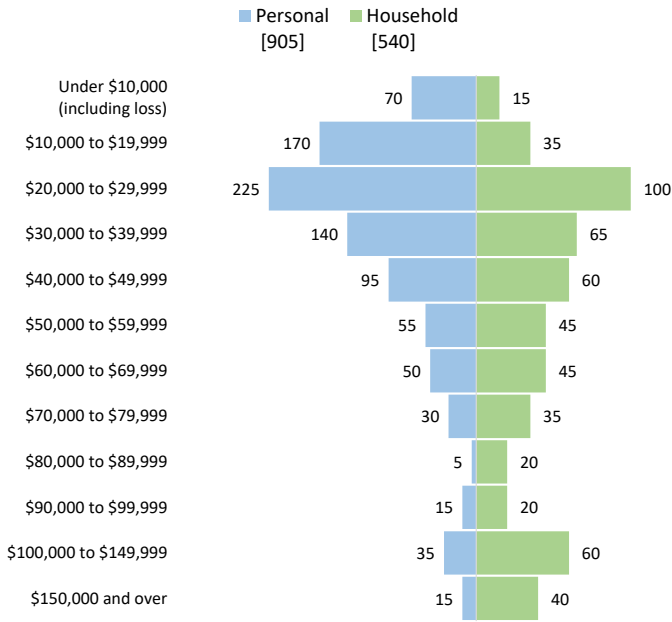
### Cortes Island



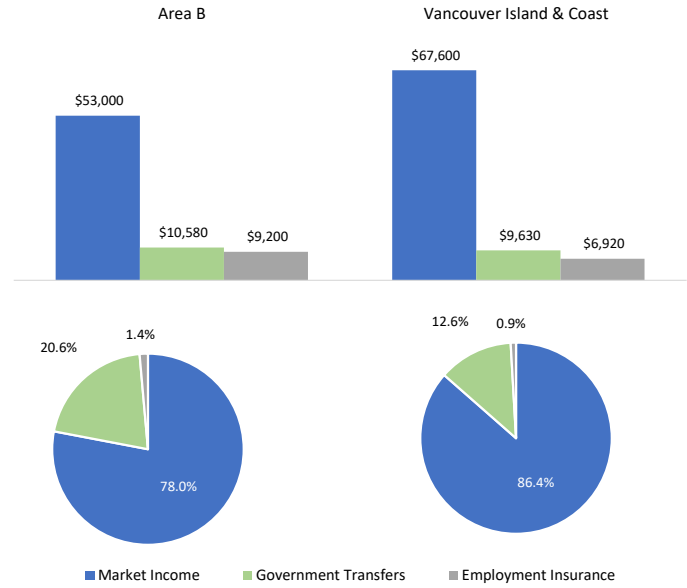
**Electoral Area B** includes all of [Cortes Island](#) and the surrounding archipelago islands. This electoral area is the smallest region within the Strathcona Regional District (SRD) at just under 330 square kilometres.

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.

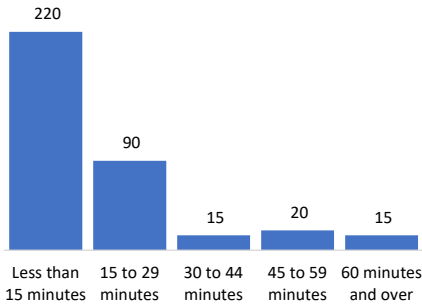
Area B Income Distribution



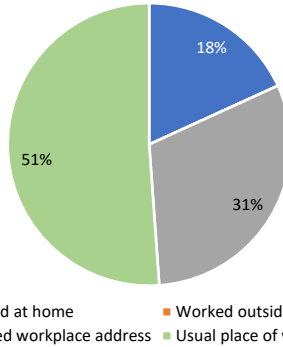
Income Source and Average Value vs. Region



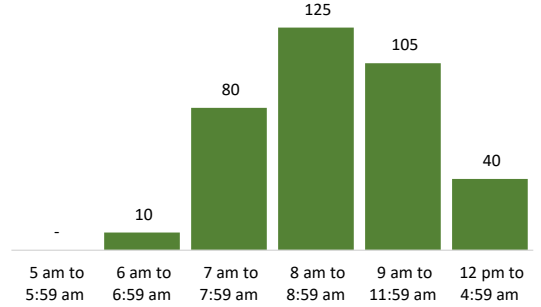
Commuting Duration (not including work-from-home)



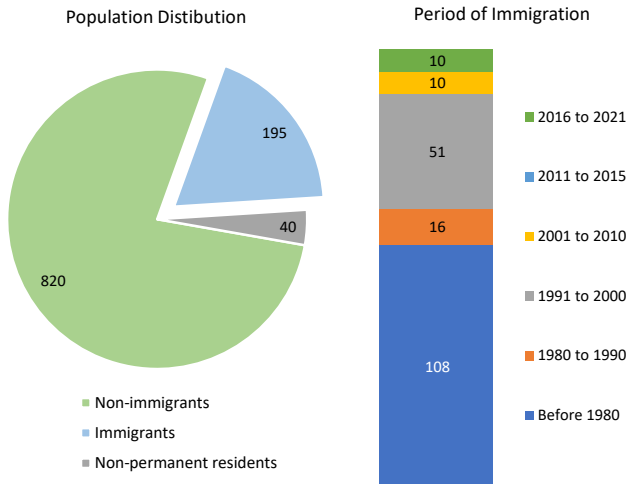
Place of Work



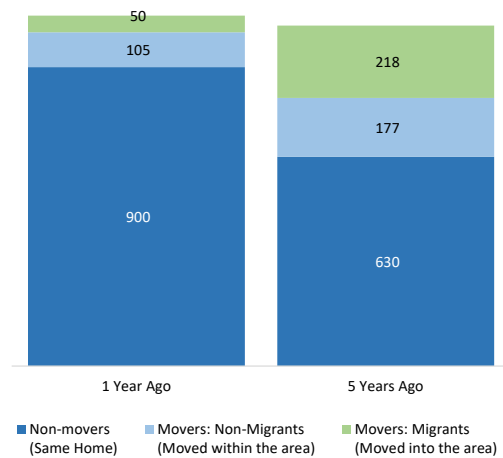
Time Leaving for Work (not including work-from-home)



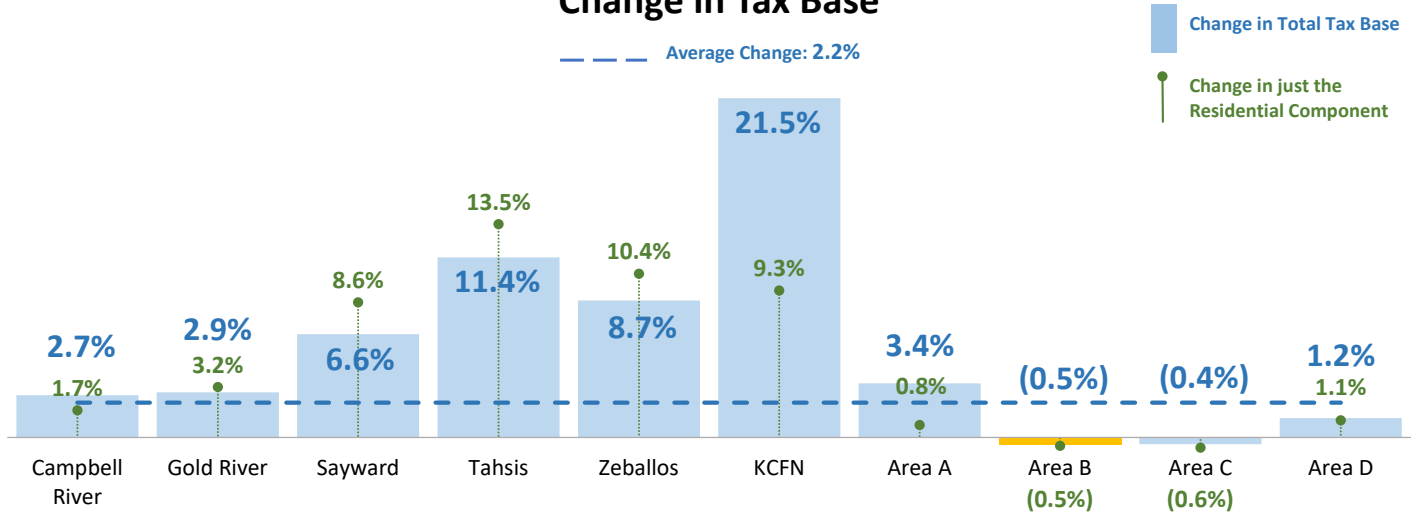
Immigration Profile



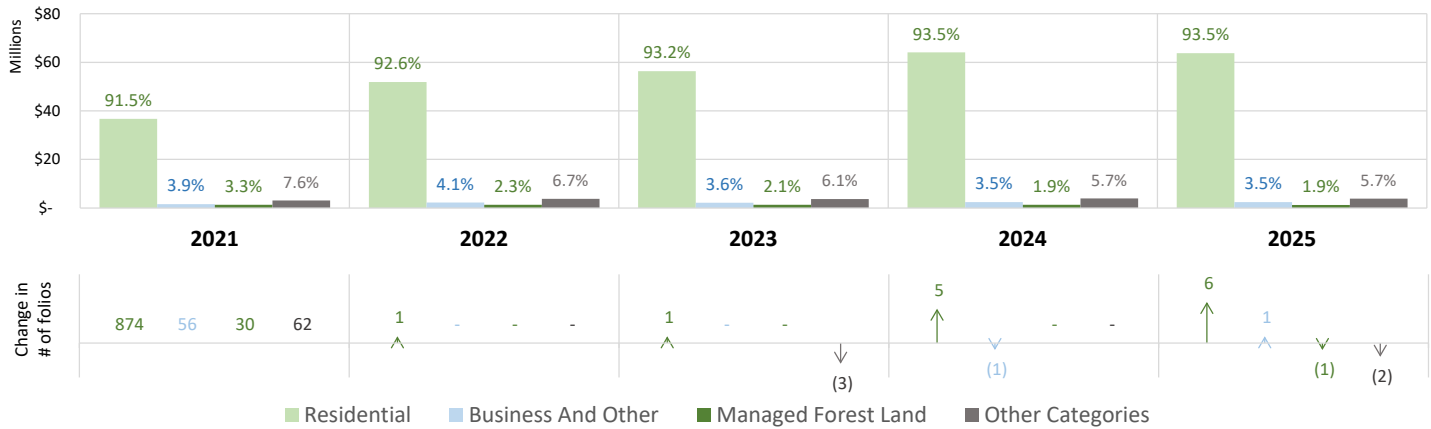
Mobility Profile



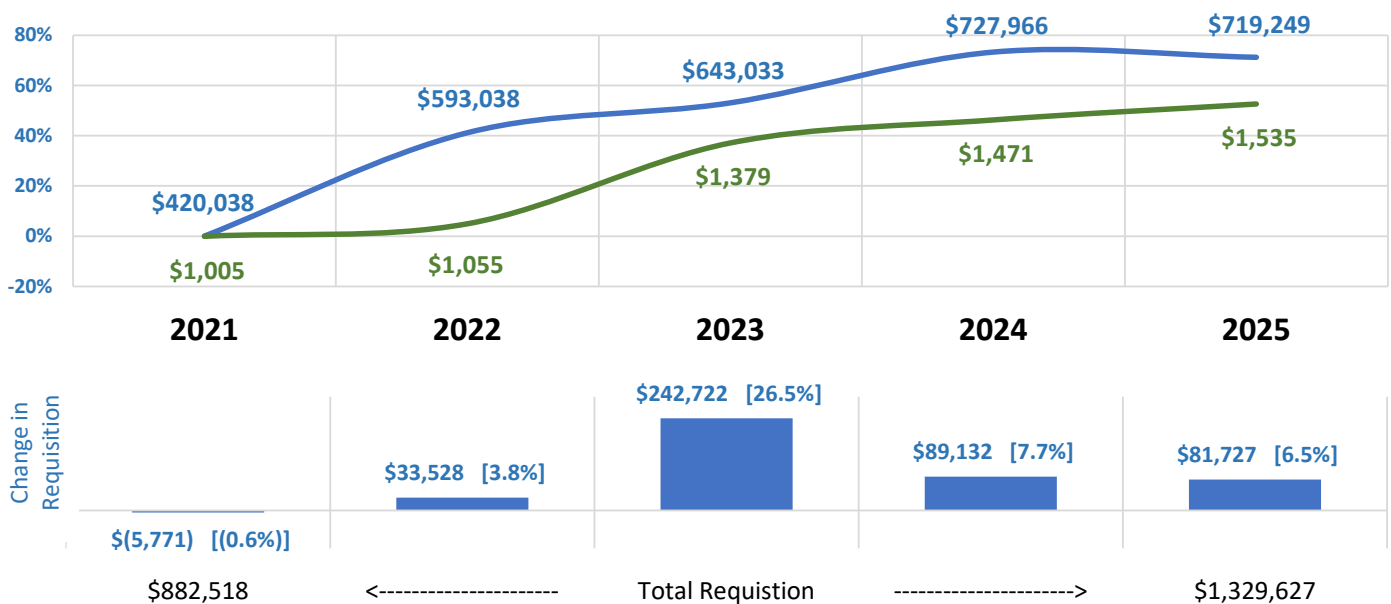
### Change in Tax Base



### 5 Year Trend in Converted Assessments



### Average Home Price and Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

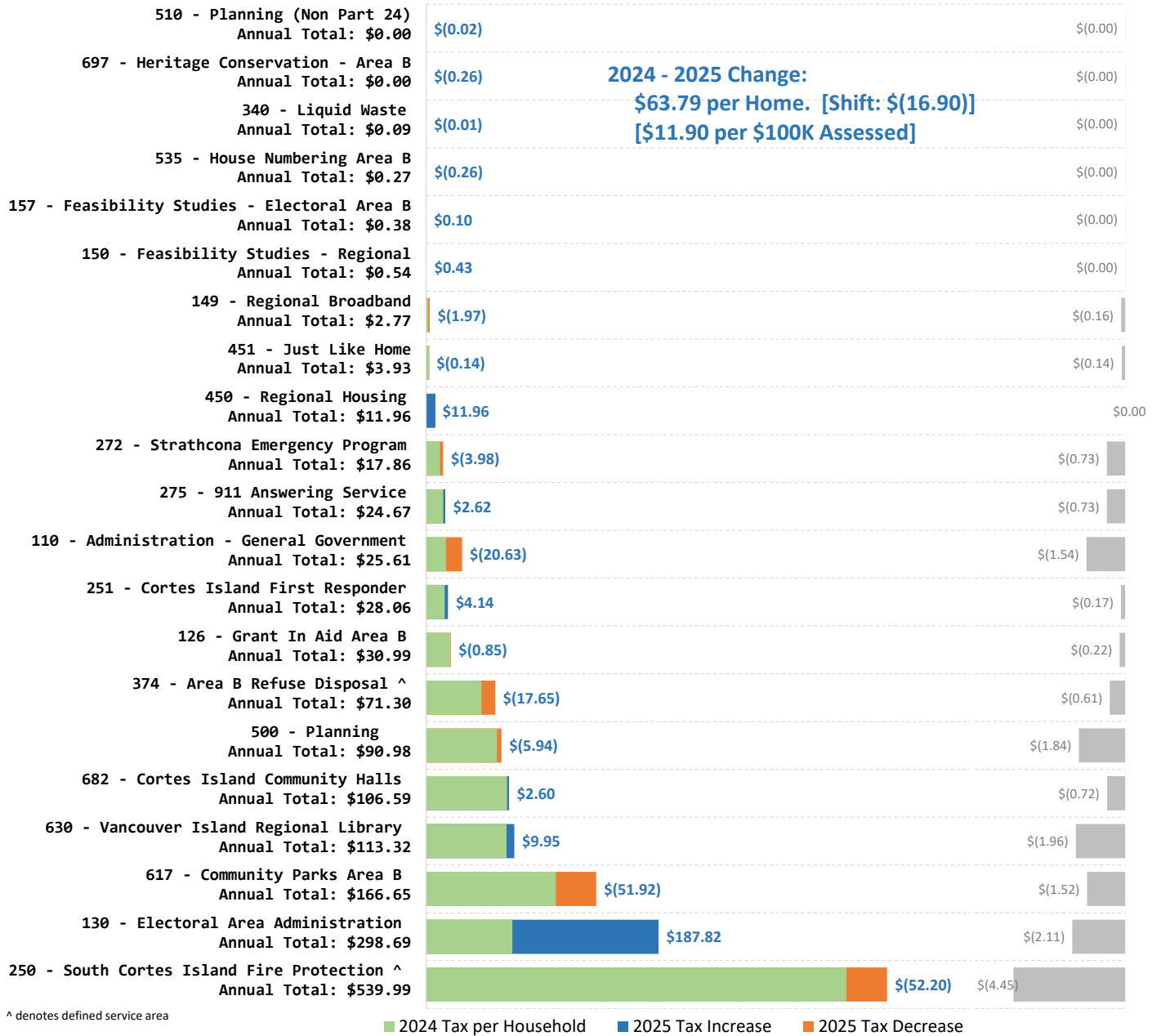
Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 43,568	\$ 24,301	\$ (19,267)	(44.2)%	\$ 6.35	\$ 3.56	\$ (2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	4,464	2,628	(1,837)	(41.1)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	106	511	405	380.6 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	20,577	16,942	(3,635)	(17.7)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	20,776	23,408	2,632	12.7 %	3.03	3.43	0.40
450 - Regional Housing	-	11,346	11,346	100.0 %	-	1.66	1.66
451 - Just Like Home	3,837	3,728	(109)	(2.9)%	0.56	0.55	(0.01)
510 - Planning Non Part 26	14	-	(14)	(100.0)%	0.00	-	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	104,474	283,409	178,935	171.3 %	15.23	41.53	26.30
340 - Liquid Waste Management	99	90	(9)	(9.5)%	0.01	0.01	(0.00)
500 - Planning	91,322	86,324	(4,998)	(5.5)%	13.31	12.65	(0.66)
630 - Vancouver Island Regional Library	97,393	107,518	10,124	10.4 %	14.20	15.75	1.56
<b>Electoral Area B:</b>							
126 - Area B Grants In Aid	30,000	29,403	(597)	(2.0)%	4.37	4.31	(0.07)
157 - Area B Feasibility Studies	264	363	99	37.5 %	0.04	0.05	0.01
250 - Cortes Island Fire ^	420,107	385,976	(34,131)	(8.1)%	73.16	67.47	(5.69)
251 - Cortes First Responder	22,539	26,627	4,088	18.1 %	3.29	3.90	0.62
374 - Electoral Area B Refuse Disposal ^	83,674	67,537	(16,137)	(19.3)%	12.22	9.91	(2.31)
535 - Area B House Numbering	503	257	(246)	(48.9)%	0.07	0.04	(0.04)
617 - Area B Parks	205,942	158,121	(47,821)	(23.2)%	30.02	23.17	(6.85)
682 - Cortes Community Hall	97,987	101,135	3,148	3.2 %	14.29	14.82	0.53
697 - Area B Heritage Conservation	252	3	(249)	(98.8)%	0.04	0.00	(0.04)
<b>Total Requisition</b>	<b>\$ 1,247,900</b>	<b>\$ 1,329,627</b>	<b>\$ 81,727</b>	<b>6.5 %</b>	<b>\$ 193.86</b>	<b>\$ 205.76</b>	<b>\$ 11.90</b>
<i>^ specified area</i>							
<b>Average Residential Property Value:</b>	<b>\$ 727,966</b>	<b>\$ 719,249</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 1,470.85</b>	<b>\$ 1,534.64</b>					

Estimated Tax Requisition per Average Household is \$1,534.64 for 2025. [2024 = \$1,470.85]

Average Home Value is \$719,249 for 2025. [2024 = \$727,966]

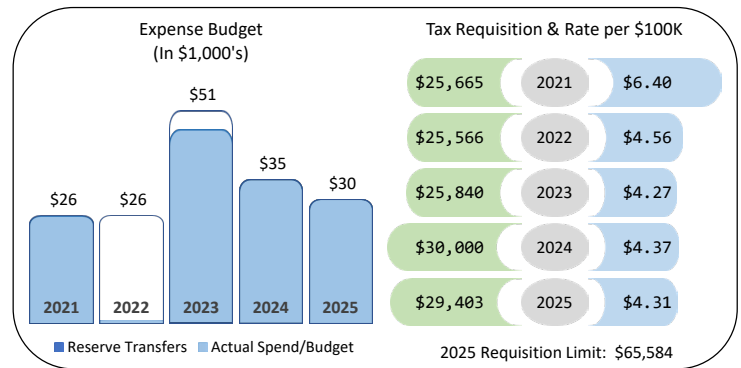
Impact of Assessment Shift:  
\$(16.90) per Home



^ denotes defined service area

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 30,000	\$ 30,000	\$ 29,403	\$ 30,873	\$ 32,417	\$ 34,038	\$ 35,740
Prior year surplus	4,569	4,541	140	-	-	-	-
	<u>34,569</u>	<u>34,541</u>	<u>29,543</u>	<u>30,873</u>	<u>32,417</u>	<u>34,038</u>	<u>35,740</u>
<b>Expense:</b>							
Operating expenses	34,429	34,541	29,543	30,873	32,417	34,038	35,740
	<u>34,429</u>	<u>34,541</u>	<u>29,543</u>	<u>30,873</u>	<u>32,417</u>	<u>34,038</u>	<u>35,740</u>
Surplus/(Deficit)	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 27,487	\$ 187	\$ -	\$ 50	\$ 1,029	\$ 552	\$ 88	\$ 9
Tax rate (per \$100K)	\$ 4.31	\$ 15.08	\$ -	\$ 14.65	\$ 10.56	\$ 12.93	\$ 4.31	\$ 4.31
<b>Average requisition, per folio:</b>								
Area B	\$ 30.99	\$ 26.66	\$ -	\$ 10.08	\$ 18.38	\$ 19.05	\$ 14.73	\$ 0.23

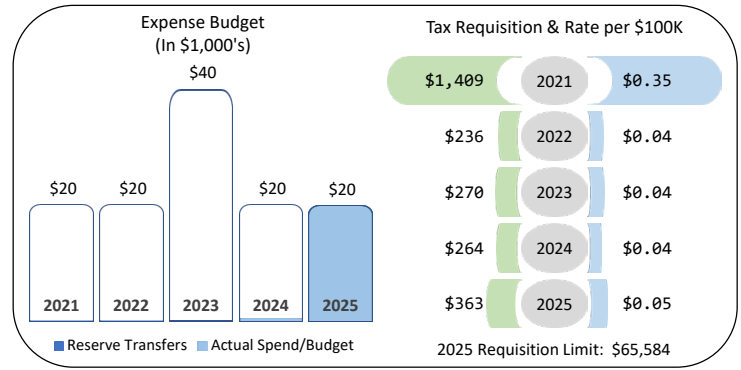
**Service Comments:**

- \$30,000 requisition being maintained at \$30,000, per Director. 2025 Grant in Aid budget is \$29,081. Per the Area Director, future requisition amounts set to increase 5% annually.
- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 264	\$ 264	\$ 363	\$ 20,013	\$ 20,013	\$ 20,013	\$ 20,013
Prior year surplus	20,001	20,001	19,650	-	-	-	-
	20,265	20,265	20,013	20,013	20,013	20,013	20,013
<b>Expense:</b>							
Operating expenses	615	20,265	20,013	20,013	20,013	20,013	20,013
	615	20,265	20,013	20,013	20,013	20,013	20,013
Surplus/(Deficit)	\$ 19,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 339	\$ 2	\$ -	\$ 1	\$ 13	\$ 7	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.05	\$ 0.19	\$ -	\$ 0.18	\$ 0.13	\$ 0.16	\$ 0.05	\$ 0.05
<b>Average requisition, per folio:</b>								
Area B	\$ 0.38	\$ 0.33	\$ -	\$ 0.12	\$ 0.23	\$ 0.24	\$ 0.18	\$ 0.00

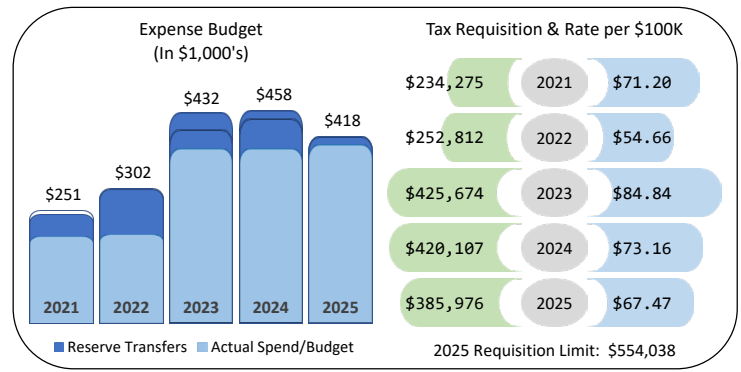
**Service Comments:**

- 2024 spend was on support service charges and the Area B Dog Control Service request.
- \$20,000 base budget available for future projects.

**Service Description**

The SRD contracts with 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 420,107	\$ 420,107	\$ 385,976	\$ 507,738	\$ 524,266	\$ 541,322	\$ 558,925
Government transfers	-	15,000	-	-	-	-	-
Other revenue	20,263	-	1,266	991	2,489	905	1,160
Sales of services	11,258	4,620	16,000	16,000	16,000	16,000	16,000
Transfers from reserves	24,947	18,106	15,000	-	-	-	-
	476,575	457,833	418,242	524,729	542,755	558,227	576,085
<b>Expense:</b>							
Operating expenses	386,138	386,560	399,310	449,779	463,940	478,554	493,636
Transfers to reserves	86,930	66,667	18,932	74,950	78,815	79,673	82,449
Prior year deficit	3,507	4,606	-	-	-	-	-
	476,575	457,833	418,242	524,729	542,755	558,227	576,085
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Cortes Fire Equipment Replacement</b>	\$ 230,160	\$ 150,000	-	-	\$ 225,000	-	Reserves
Replacement of fire fleet and equipment.							

**Impact of the Capital Plan on the Operating Budget:** The current capital budget mainly focuses on replacing existing assets that already have an allocated budget, meaning the replacements are not linked to any projected cost increases.

Timely replacement of firefighting equipment offers several benefits for an operating budget. It ensures that firefighters have reliable and effective tools, reducing the risk of equipment failure during emergencies and potentially lowering liability and insurance costs. Regularly updated equipment can also be more efficient and easier to maintain, leading to lower ongoing maintenance and repair expenses. Furthermore, newer equipment often meets current safety standards and regulations, avoiding fines and compliance costs. Overall, timely replacement enhances operational efficiency, safety, and financial predictability, contributing to a more stable and manageable operating budget.

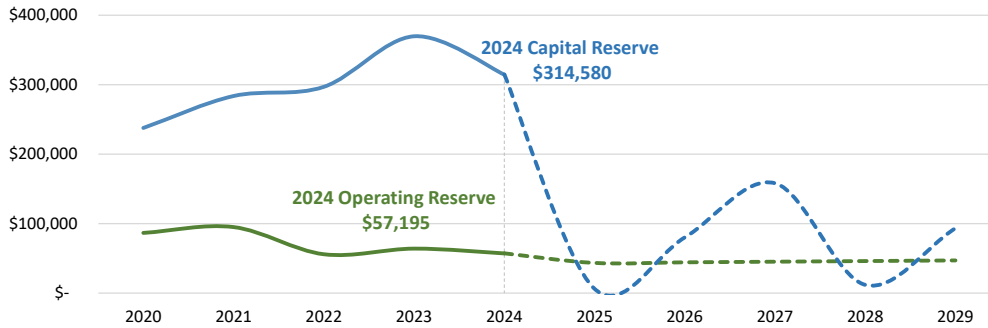
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 365,030	\$ 2,049	\$ -	\$ 728	\$ 14,216	\$ 2,677	\$ 1,204	\$ 72
Tax rate (per \$100K)	\$ 67.47	\$ 236.14	\$ -	\$ 229.39	\$ 165.30	\$ 202.41	\$ 67.47	\$ 67.47

Average requisition, per folio:

Area B	\$ 539.99	\$ 512.30	\$ -	\$ 242.77	\$ 618.07	\$ 191.19	\$ 300.98	\$ 4.00
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**Reserves Summary:**



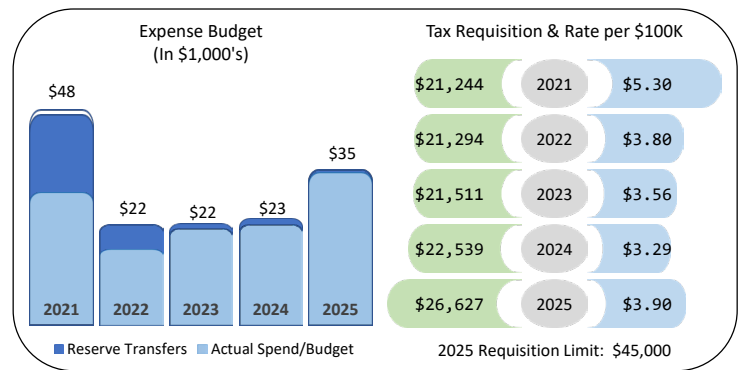
**Service Comments:**

- \$15,000 Government Transfer budget in 2024 was an allocation from the Growing Communities Fund (GCF) to support the department’s equipment purchases. This was reclassified as a Transfer from Reserves.
- Other Revenue includes interest earned on the Capital and Operating reserves.
- 2025 Sales of Service forecasted to increase due to the change in contacted services with the Klahoose First Nations.
- 2024 Transfers From Reserves includes the GCF transfer mentioned above and additional amounts to offset one time service review costs in 2023 and eliminate any deficit. 2025 Transfers From Reserves includes \$15,000 to smooth requisition, per the Area Director.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 22,539	\$ 22,539	\$ 26,627	\$ 35,832	\$ 37,620	\$ 39,498	\$ 41,470
Other revenue	1,248	-	538	369	377	384	392
Transfers from reserves	-	-	7,500	-	-	-	-
Prior year surplus	-	-	2	-	-	-	-
	<u>23,787</u>	<u>22,539</u>	<u>34,667</u>	<u>36,201</u>	<u>37,997</u>	<u>39,882</u>	<u>41,862</u>
<b>Expense:</b>							
Operating expenses	22,537	22,539	34,129	35,832	37,620	39,498	41,470
Transfers to reserves	1,248	-	538	369	377	384	392
	<u>23,785</u>	<u>22,539</u>	<u>34,667</u>	<u>36,201</u>	<u>37,997</u>	<u>39,882</u>	<u>41,862</u>
Surplus/(Deficit)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

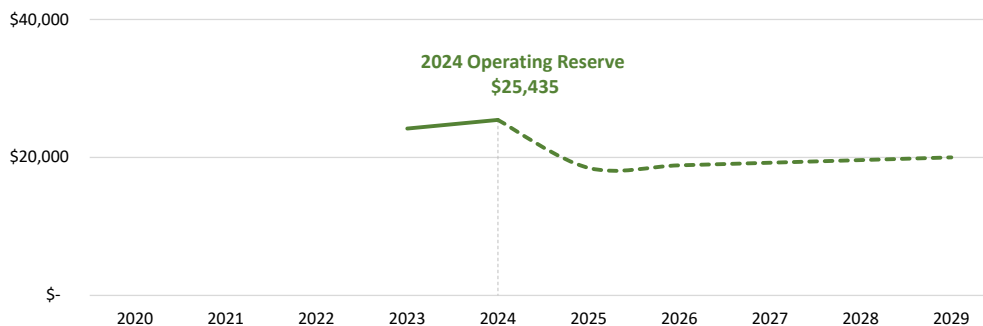
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 24,892	\$ 169	\$ -	\$ 46	\$ 932	\$ 500	\$ 80	\$ 8
Tax rate (per \$100K)	\$ 3.90	\$ 13.66	\$ -	\$ 13.27	\$ 9.56	\$ 11.71	\$ 3.90	\$ 3.90

Average requisition, per folio:

Area B	\$ 28.06	\$ 24.14	\$ -	\$ 9.13	\$ 16.64	\$ 17.25	\$ 13.34	\$ 0.21
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**Reserves Summary:**



**Service Comments:**

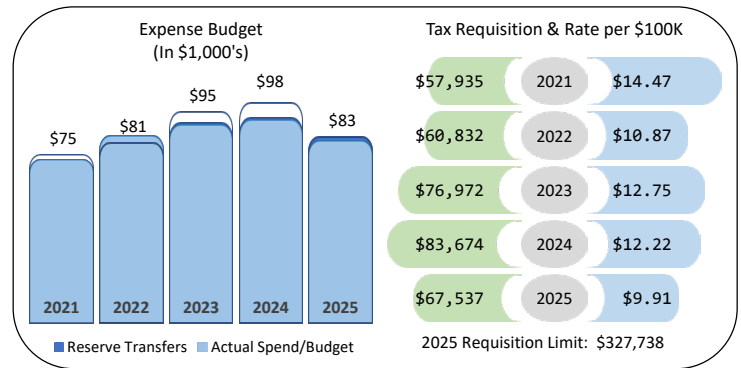
- 2025 Budget includes \$7,500 reserve transfer to smooth requisition, per the Area Director.
- Maintain service levels.

**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.

service is \$0.50 per \$1,000 of the assessed value of Electoral Area B.

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



**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 83,674	\$ 83,674	\$ 67,537	\$ 75,772	\$ 78,221	\$ 80,743	\$ 83,337
Other revenue	9,272	8,286	8,889	8,720	8,729	8,738	8,747
Transfers from reserves	-	5,000	-	-	-	-	-
Prior year surplus	5,846	1,354	6,856	-	-	-	-
	<u>98,792</u>	<u>98,314</u>	<u>83,282</u>	<u>84,492</u>	<u>86,950</u>	<u>89,481</u>	<u>92,084</u>
<b>Expense:</b>							
Operating expenses	90,950	98,314	81,679	84,058	86,507	89,029	91,623
Transfers to reserves	986	-	1,603	434	443	452	461
	<u>91,936</u>	<u>98,314</u>	<u>83,282</u>	<u>84,492</u>	<u>86,950</u>	<u>89,481</u>	<u>92,084</u>
<b>Surplus/(Deficit)</b>	\$ 6,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

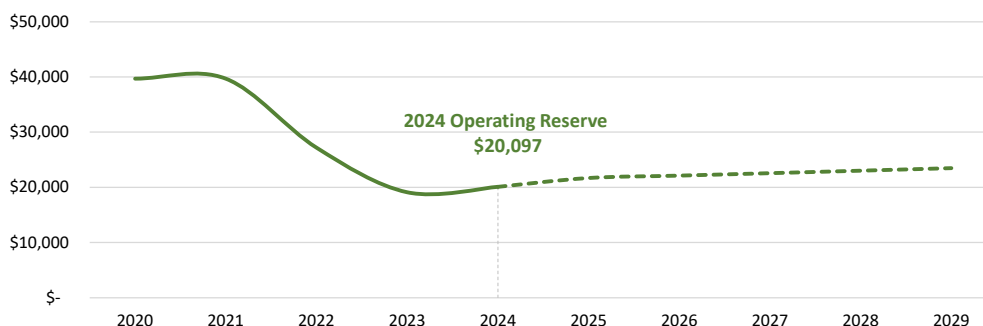
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 63,243	\$ 322	\$ -	\$ 116	\$ 2,364	\$ 1,271	\$ 203	\$ 17
Tax rate (per \$100K)	\$ 9.91	\$ 34.70	\$ -	\$ 33.70	\$ 24.29	\$ 29.74	\$ 9.91	\$ 9.91

Average requisition, per folio:

Area B	\$ 71.30	\$ 64.48	\$ -	\$ 23.20	\$ 43.77	\$ 43.83	\$ 33.88	\$ 0.46
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**Reserves Summary:**



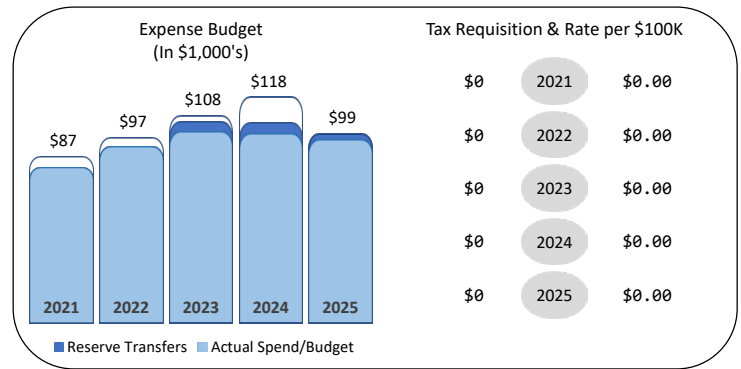
**Service Comments:**

- Tipping fees imposed by Comox Strathcona Waste Management (CSWM) are not anticipated to be increased for 2025. It is advertised that the CSWM Board will be considering user rates in June of 2025 for the 2026 and 2027 fiscal years.
- 2024 tipping fees anticipated to be underbudget so the Transfer from Reserves amount was not required.
- Other revenue includes fixed-rate tipping fees charged to select commercial operations and any interest earned on reserve funds.
- 2025 requisition declined \$4,762, or 5.7%, due to increased surplus, lower than anticipated tipping fees, and lower staffing allocations relative to the prior year.
- Service goals include investigation of authority for SRD to set or amend fees for use of disposal grounds and review commercial waste collection bylaw fees and responsibilities.

**Service Description**

This service provides curbside collection of garbage and recycling from all residents (excluding commercial) on the island through an external contract. Recycling collection is subsidized by Recycle BC.

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.



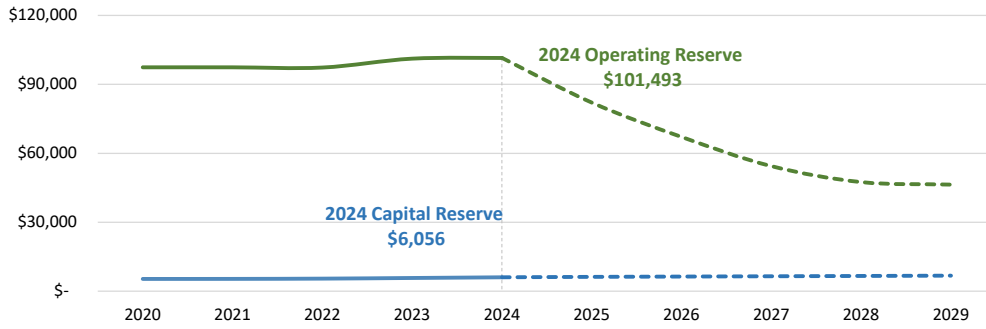
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	5,395	-	<b>3,111</b>	1,811	1,942	2,205	2,602
Sales of services	92,403	98,786	<b>91,672</b>	98,489	101,904	108,734	115,564
Transfers from reserves	4,802	19,124	<b>3,860</b>	16,253	13,755	7,866	2,003
Prior year surplus	1,823	200	-	-	-	-	-
	<b>104,423</b>	<b>118,110</b>	<b>98,643</b>	<b>116,553</b>	<b>117,601</b>	<b>118,805</b>	<b>120,169</b>
<b>Expense:</b>							
Operating expenses	99,029	118,110	<b>95,532</b>	96,228	96,590	96,959	97,337
Transfers to reserves	5,395	-	<b>3,111</b>	20,325	21,011	21,846	22,832
	<b>104,424</b>	<b>118,110</b>	<b>98,643</b>	<b>116,553</b>	<b>117,601</b>	<b>118,805</b>	<b>120,169</b>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Data:**

- The 2025 budget accounts for \$8,790 in additional user fees and a reduction of \$15,904 Recycle BC incentive. The prior year budget was based on user fees of \$102 per year.
- The 2025 user fee revenue budget is based on 683 users, each paying \$115 per year as stipulated in Bylaw 551
- Transfers from reserves are adjusted annually to offset any deficit. The 2025 Financial Plan includes a proposed gradual fee increase of \$5 to \$10 per year, aimed at achieving an adequate user fee level and projecting the impact on reserve balances. Actual rate changes will be reviewed and determined annually by the Regional District Board and will account for change in number of users, change in contract amounts and other expenses, and future Recycling BC support levels.

Reserve Summary:



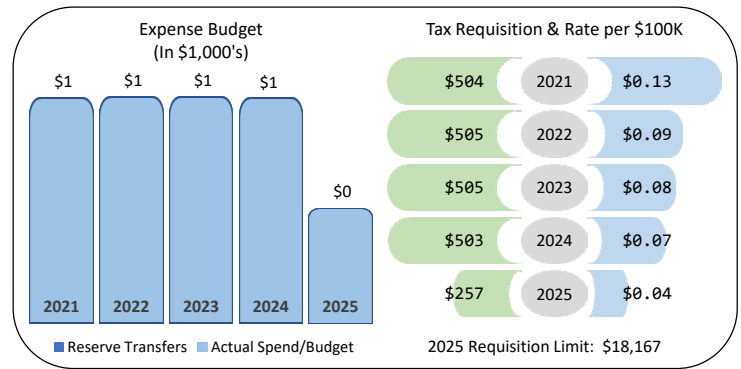
Budget Commentary and Service Goals:

- Revenues consist of user fees and Recycling BC incentive.
- Reserve transfers are set to balance future budgets.
- 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.
- Service goals include continued representation and advocacy for the needs of Area B residents on the Regional Solid Waste Advisory Committee.
- The current collection contract expires in early 2026. An RFP for a curbside collection contractor will be issued in late 2025 to establish collection costs for 2026 and beyond.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 503	\$ 503	\$ 257	\$ 257	\$ 257	\$ 257	\$ 257
Prior year surplus	1	1	-	-	-	-	-
	<u>504</u>	<u>504</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>
<b>Expense:</b>							
Operating expenses	504	504	257	257	257	257	257
	<u>504</u>	<u>504</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 240	\$ 2	\$ -	\$ 0	\$ 9	\$ 5	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.04	\$ 0.13	\$ -	\$ 0.13	\$ 0.09	\$ 0.11	\$ 0.04	\$ 0.04
Average requisition, per folio:								
Area B	\$ 0.27	\$ 0.23	\$ -	\$ 0.09	\$ 0.16	\$ 0.17	\$ 0.13	\$ 0.00

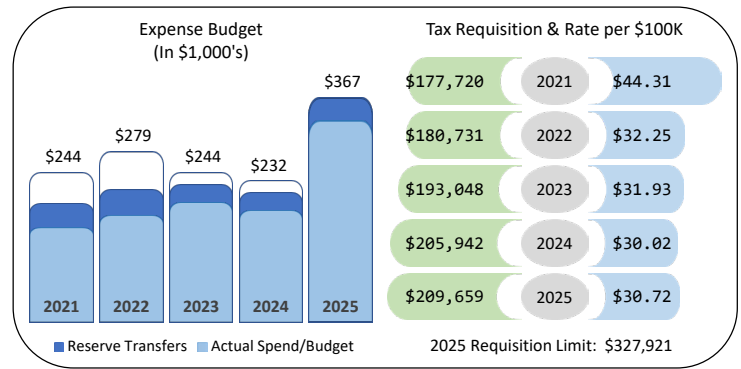
**Budget Commentary and Service Goals:**

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

**Service Description**

There are fifteen community parks in Electoral Area B, serving a population of 1,119 (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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 205,942	\$ 205,942	\$ 158,121	\$ 184,667	\$ 187,839	\$ 191,539	\$ 194,737
Government transfers	-	-	50,000	-	-	-	-
Other revenue	14,094	-	7,847	5,987	6,409	6,836	7,272
Transfers from reserves	3,500	4,000	54,000	4,000	4,000	4,000	4,000
Prior year surplus	34,210	22,346	45,393	-	-	-	-
	<u>257,746</u>	<u>232,288</u>	<u>315,361</u>	<u>194,654</u>	<u>198,248</u>	<u>202,375</u>	<u>206,009</u>
<b>Expense:</b>							
Operating expenses	183,259	217,288	277,514	173,667	176,839	180,539	183,737
Transfers to reserves	29,094	15,000	37,847	20,987	21,409	21,836	22,272
	<u>212,353</u>	<u>232,288</u>	<u>315,361</u>	<u>194,654</u>	<u>198,248</u>	<u>202,375</u>	<u>206,009</u>
Surplus/(Deficit)	\$ 45,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 147,816	\$ 1,004	\$ -	\$ 271	\$ 5,535	\$ 2,971	\$ 475	\$ 49
Tax rate (per \$100K)	\$ 23.17	\$ 81.09	\$ -	\$ 78.78	\$ 56.77	\$ 69.51	\$ 23.17	\$ 23.17

Average requisition, per folio:

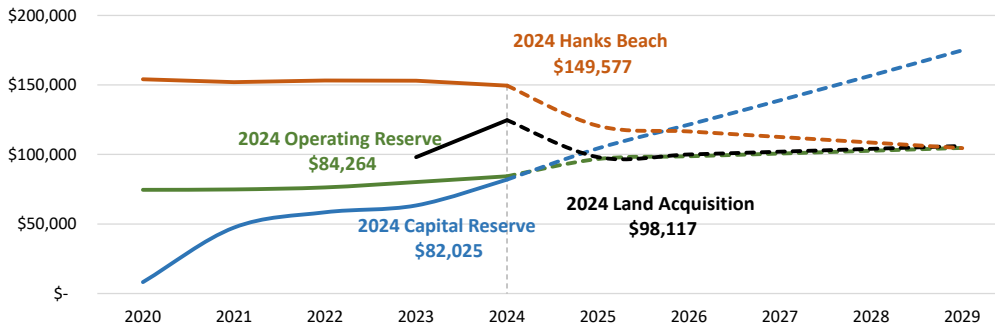
Area B	\$ 166.65	\$ 143.37	\$ -	\$ 54.23	\$ 98.84	\$ 102.45	\$ 79.20	\$ 1.26
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**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Area B Parks Land Acquisition</b> Purchase of land to add to Area B Parks portfolio.	\$ 29,484	-	-	-	-	-	Reserves
<b>Carrington Pit Toilet Replacement</b> Replacement of aging outhouses with more modern, easily accessible facilities.	-	\$ 30,000	-	-	-	-	Gas Tax
<b>Hanks Beach Parking Expansion</b> Existing parking area over capacity at peak times, requires expansion.	-	\$ 25,000	-	-	-	-	Reserves

**Impact of the Capital Plan on the Operating Budget:** Projects in the Area C Parks function are generally not expected to significantly impact the operating budget. The expansion of the trail network will primarily involve one-time costs to establish the trails, with no substantial increase to the repairs and maintenance budget. Refurbishing the Carrington Pit toilet, as an existing capital asset, will not affect operational costs since they are already accounted for in the budget. The new parking lot is not anticipated to require snow removal or additional maintenance. However, any new parklands may increase operational expenses depending on the desired levels of service.

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Other revenue consists of income being earned on the various reserves.
- Expense variance due to lower than anticipated spend on labour and benefits and unspent contingencies.
- 2025 Budget includes \$4,000 for additional professional fees contingencies, primarily related to danger tree removals. Budget also contains \$4,600 increase for higher contracted service costs for various parks maintenance contracts. 2025 budget also includes \$4,200 addition to support services allocation (SRD corporate policy) due to a relatively higher frequency of transaction in prior years.
- The capital reserve transfer for 2025 has been increased by \$5,000, bringing the total to \$20,000. Additionally, \$10,000 has been allocated to the operating reserve to maintain the tax requisition. Transfer to Reserves also include all interest earned in the respective reserves.
- Hanks Beach Parking Lot Expansion Project being funded via the Hanks Beach Endowment Reserve.
- 2025 Budget includes funding for \$100,000 Active Transportation Plan, funded 50% from Gas Tax (Transfers from Reserves) and 50% Provincial government transfers.

**2024 Completed projects include:**

- Kw’as Capital Project bridge and boardwalk construction complete.
- Whaletown Commons bridge replacement complete.
- Hayes Road bridge replacement complete.
- Additional improvements to the Moon Rd boardwalk.
- Beaver mitigation planning and works at Kw’as parking lot.
- New and refurbished signage in Kw’as and Siskin.
- Danger tree assessments and mitigation in Carrington, Kw’as, Seascape, Whale’s Rest, Whaletown Commons, and Hank’s Beach.
- Invasive plant management at Hank’s Beach and Whale’s Rest.
- Parks brochure updates.

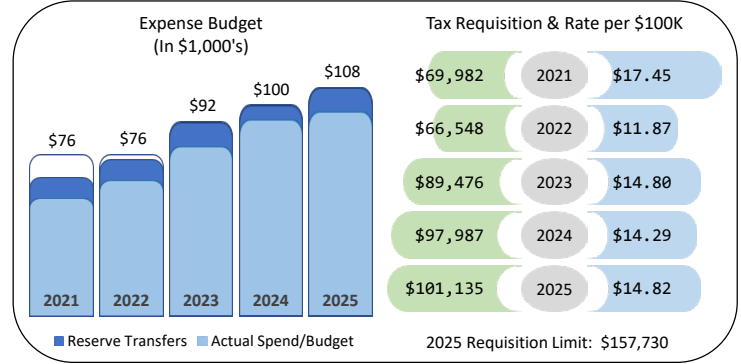
**2025 Service Goals**

- Kw’as Park entrance kiosk replacement
- Replace benches in Kw’as Park
- Replacement of Carrington Bay outhouses.
- Expansion of Hanks Beach parking area capacity.
- Further implementation of beaver co-existence strategies at Kw’as Park parking area.
- Ongoing phased replacement and refurbishment of park signage.

**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. In 2024 the Regional Board amended the service to provide for capital contributions.

\$80,000 or \$0.2405 per \$1,000 of net taxable value of land and improvements in Electoral Area B.



The service establishing Bylaw 341 was adopted on November 21, 2019, with a maximum levy amount being the greater of

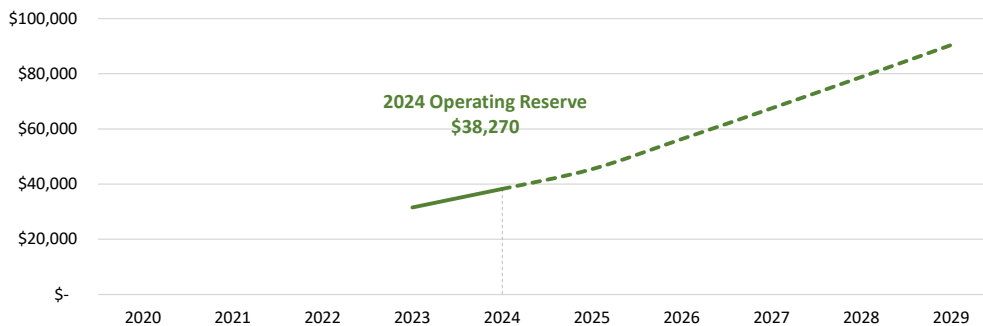
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 97,987	\$ 97,987	\$ 101,135	\$ 110,796	\$ 80,386	\$ 83,114	\$ 85,951
Other revenue	1,755	-	1,032	909	1,127	1,349	1,576
Transfers from reserves	-	-	3,868	-	-	-	-
Prior year surplus	2,020	2,020	2,000	-	-	-	-
	<b>101,762</b>	<b>100,007</b>	<b>108,035</b>	<b>111,705</b>	<b>81,513</b>	<b>84,463</b>	<b>87,527</b>
<b>Expense:</b>							
Operating expenses	93,007	95,007	97,003	100,796	70,386	73,114	75,951
Transfers to reserves	6,755	5,000	11,032	10,909	11,127	11,349	11,576
	<b>99,762</b>	<b>100,007</b>	<b>108,035</b>	<b>111,705</b>	<b>81,513</b>	<b>84,463</b>	<b>87,527</b>
<b>Surplus/(Deficit)</b>	<b>\$ 2,000</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	\$ 94,544	\$ 642	\$ -	\$ 173	\$ 3,540	\$ 1,900	\$ 304	\$ 31
Tax rate (per \$100K)	\$ 14.82	\$ 51.87	\$ -	\$ 50.39	\$ 36.31	\$ 44.46	\$ 14.82	\$ 14.82
<b>Average requisition, per folio:</b>								
Area B	\$ 106.59	\$ 91.70	\$ -	\$ 34.69	\$ 63.22	\$ 65.53	\$ 50.66	\$ 0.80

**Reserve Summary:**



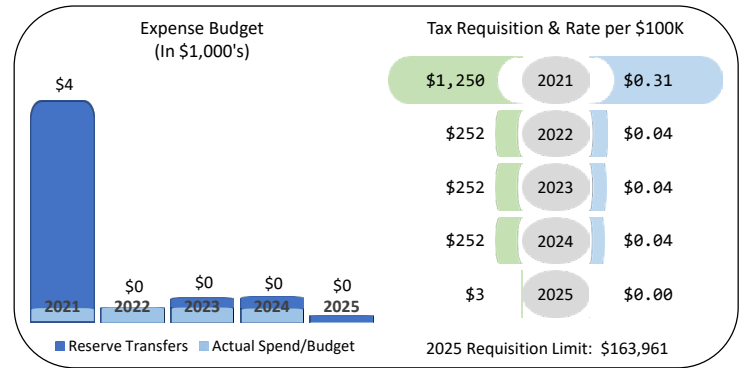
**Budget Commentary and Service Goals:**

- 2025 budget from the Southern Cortes Community Association (SCCA) was \$65,937 (0% annual increase) and \$28,375 (2% annual increase) from the Whaletown Community Club.
- Operating reserve transfer increased by \$5,000, to \$10,000, for 2025 to fund future initiatives or capital improvements.

**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.



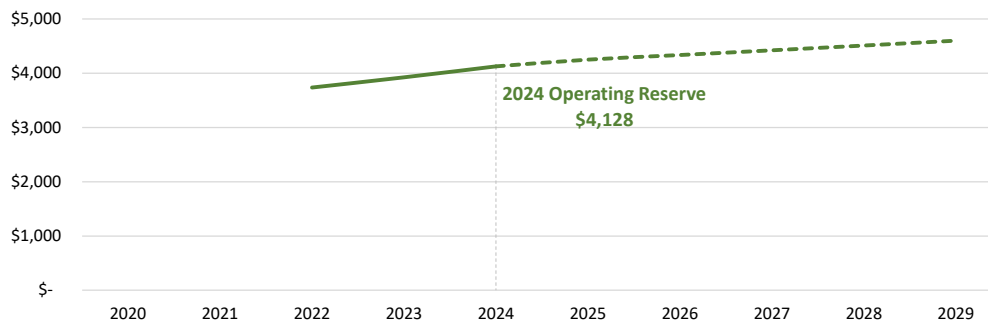
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 252	\$ 252	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
Other revenue	203	-	124	85	87	88	90
	<u>455</u>	<u>252</u>	<u>127</u>	<u>88</u>	<u>90</u>	<u>91</u>	<u>93</u>
<b>Expense:</b>							
Operating expenses	252	252	3	3	3	3	3
Transfers to reserves	203	-	124	85	87	88	90
	<u>455</u>	<u>252</u>	<u>127</u>	<u>88</u>	<u>90</u>	<u>91</u>	<u>93</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	\$ 3	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tax rate (per \$100K)	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Average requisition, per folio:</b>								
Area B	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**Reserves Summary:**



**Budget Commentary and Service Goals:**

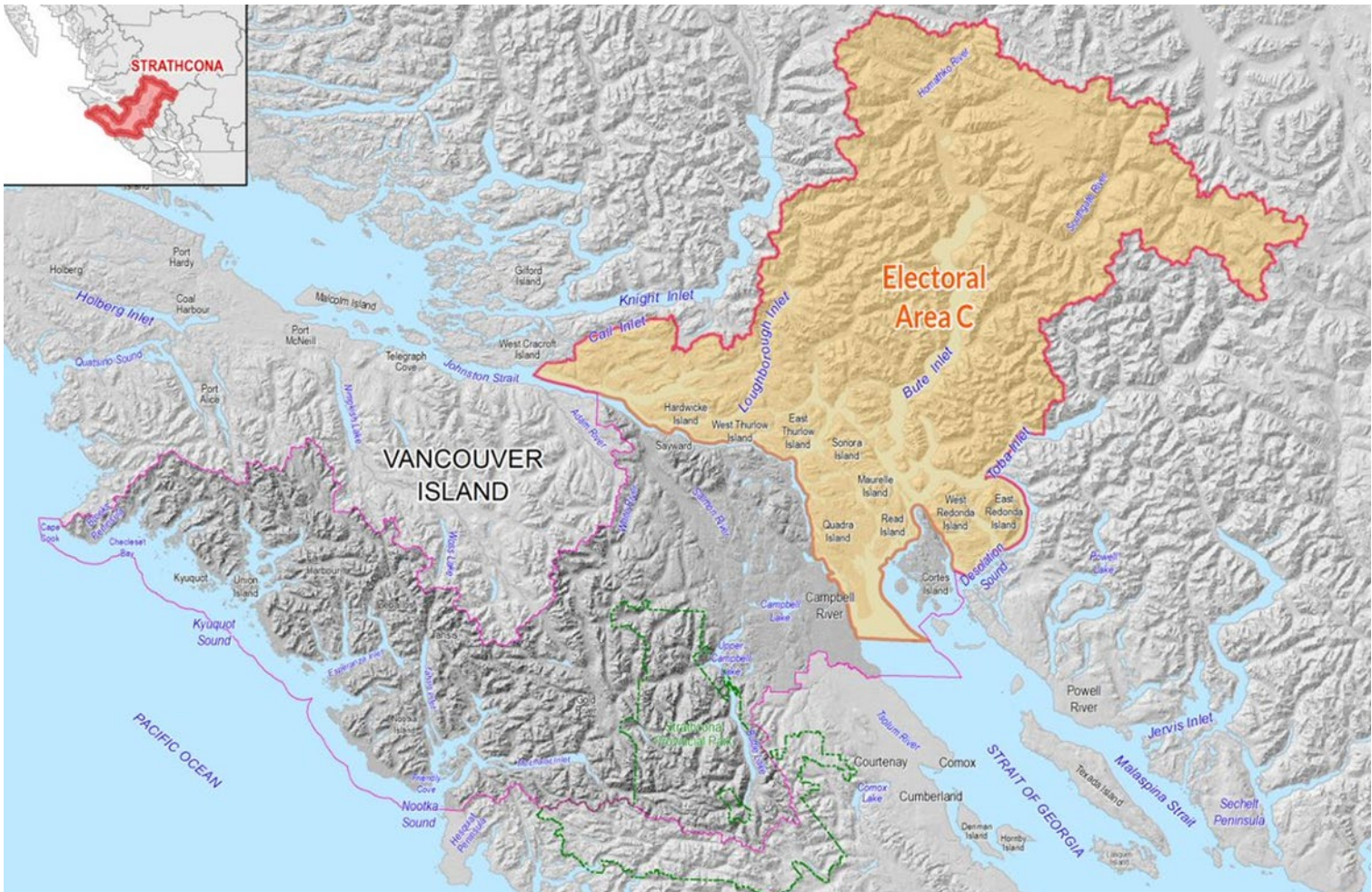
- Service function is available for any future heritage conservation efforts at the direction of the Electoral Area Director.

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# Electoral Area C

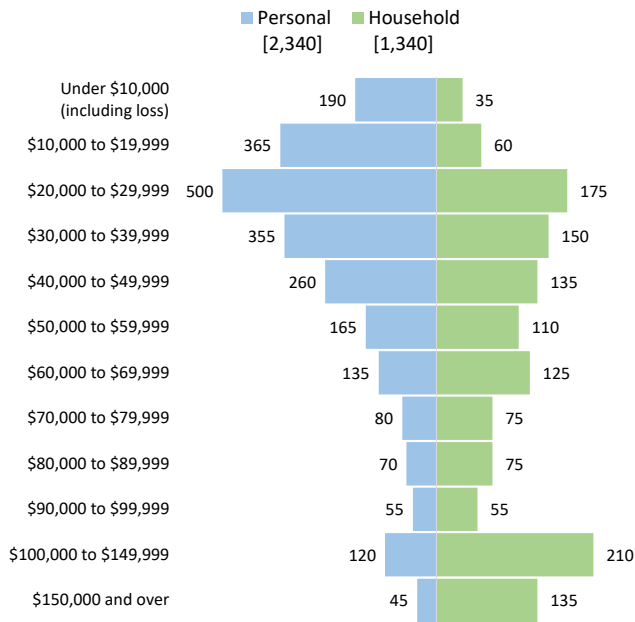
## Discovery Islands - Mainland Inlets



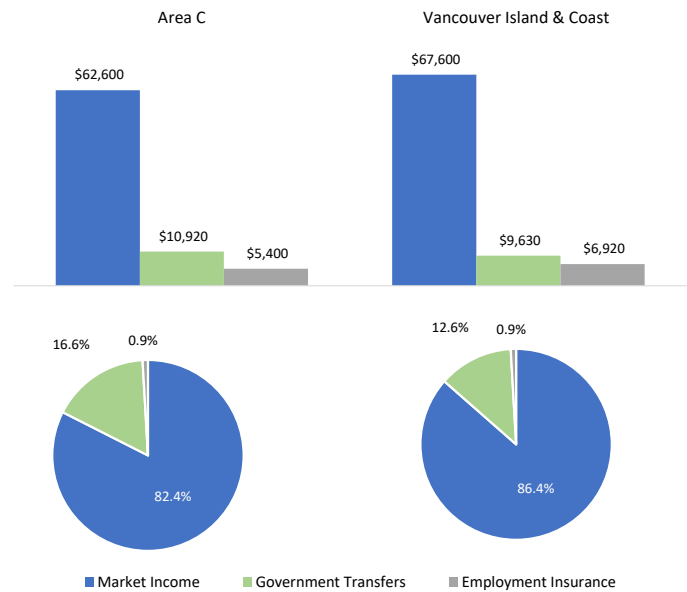
**Electoral Area C** is the largest electoral area within the Strathcona Regional District (SRD), and covers approximately 10,650 square kilometres, including [Quadra Island](#), Read Island, Redonda Island, Port Neville, Refuge Cove, Hardwicke Island, East & West Thurlow Islands & Mainland Inlets.

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.

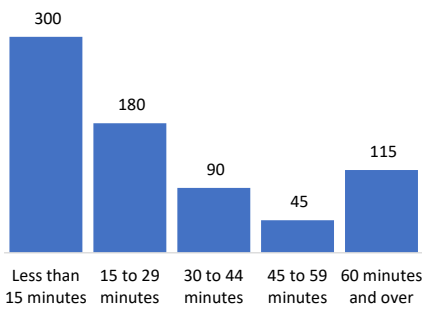
Area C Income Distribution



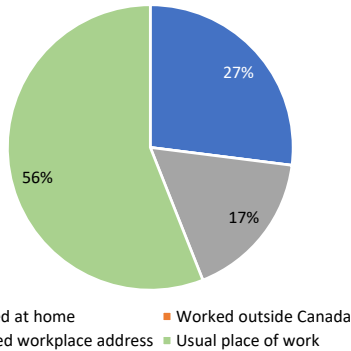
Income Source and Average Value vs. Region



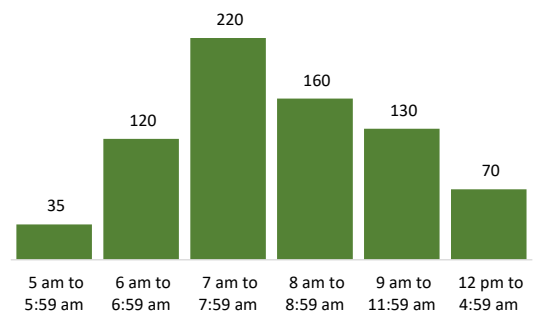
Commuting Duration (not including work-from-home)



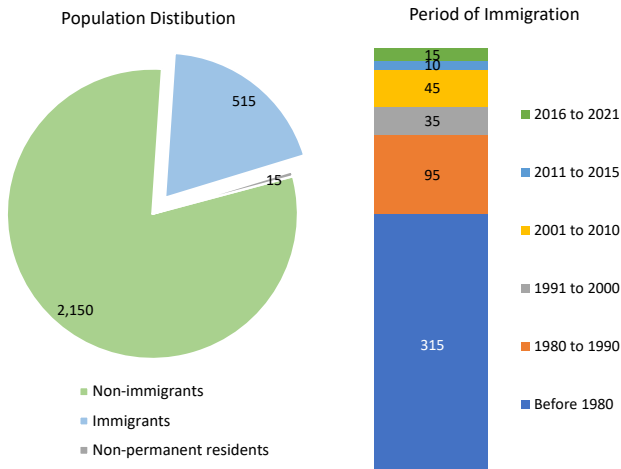
Place of Work



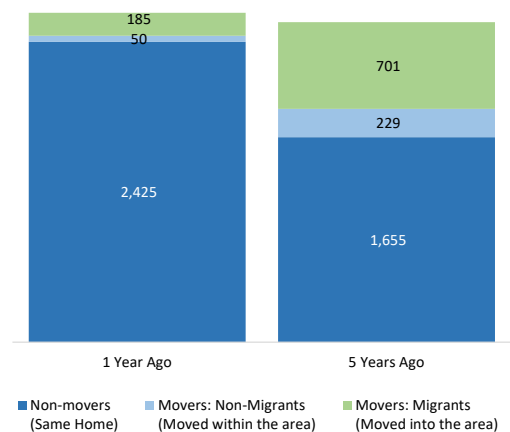
Time Leaving for Work (not including work-from-home)



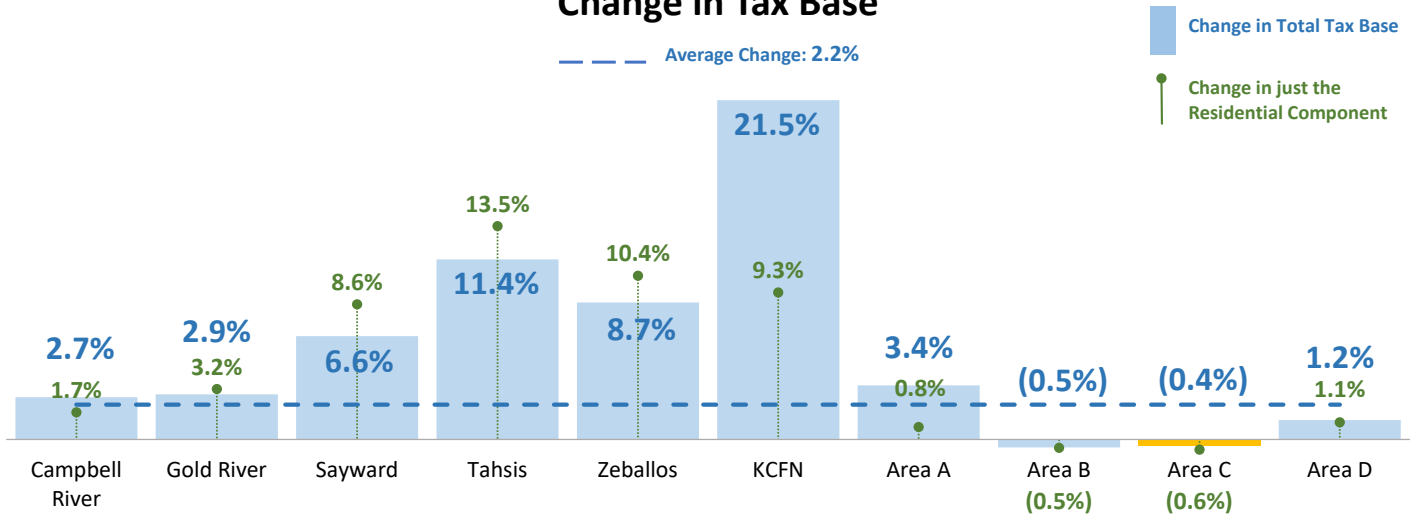
Immigration Profile



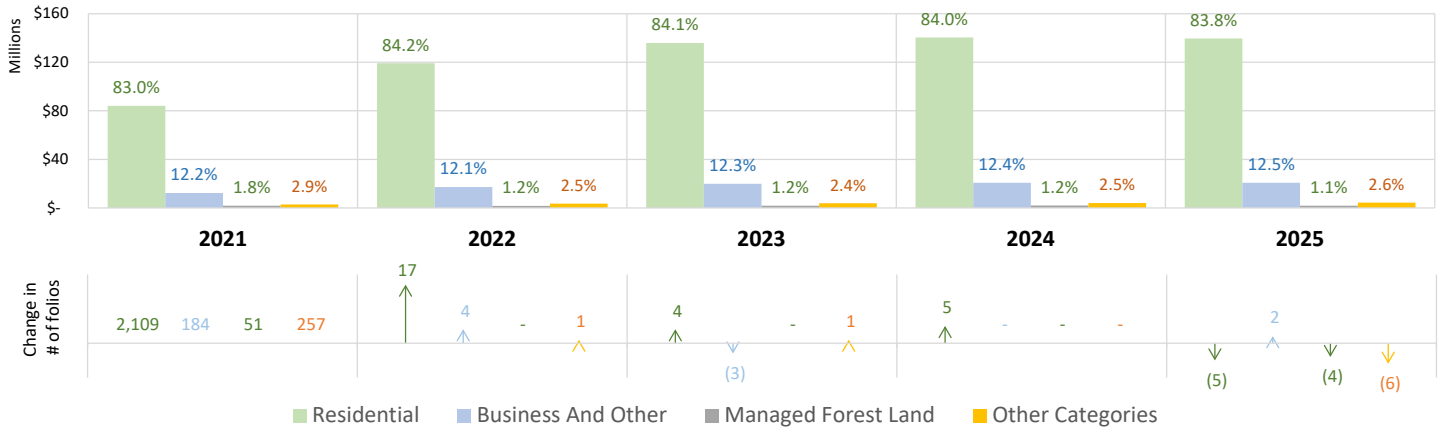
Mobility Profile



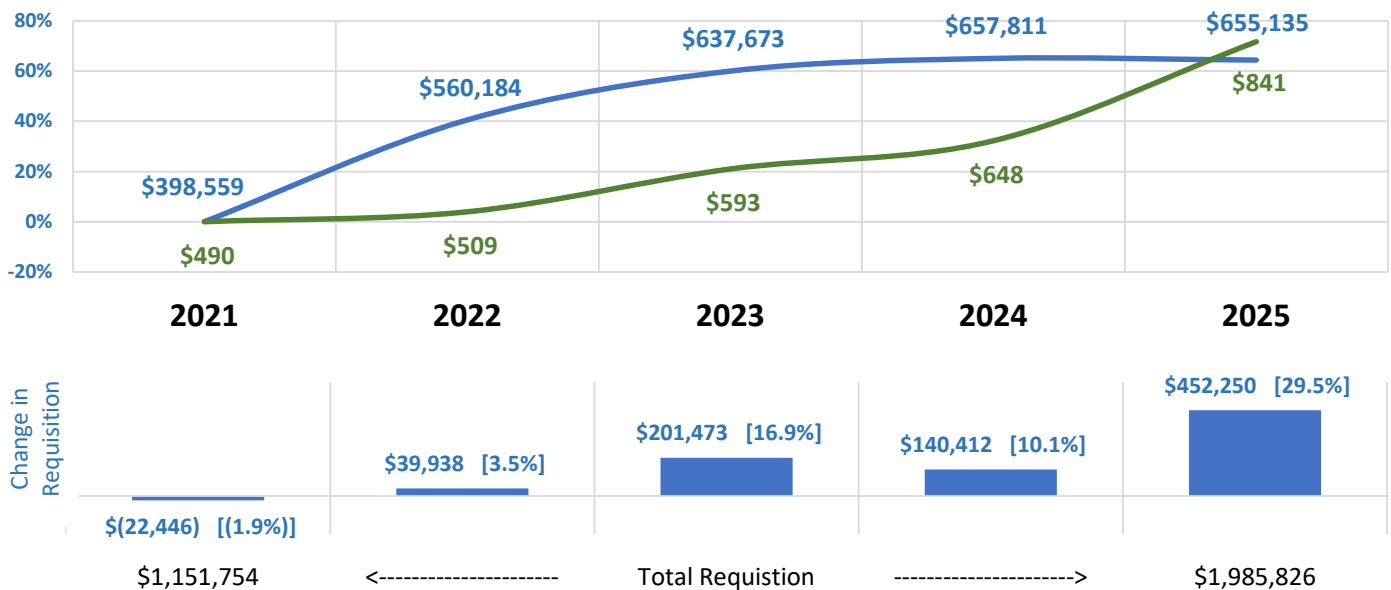
### Change in Tax Base



### 5 Year Trend in Converted Assessments



### Average Home Price and Average Tax Requisition per Home



Property Tax Requisition Summary

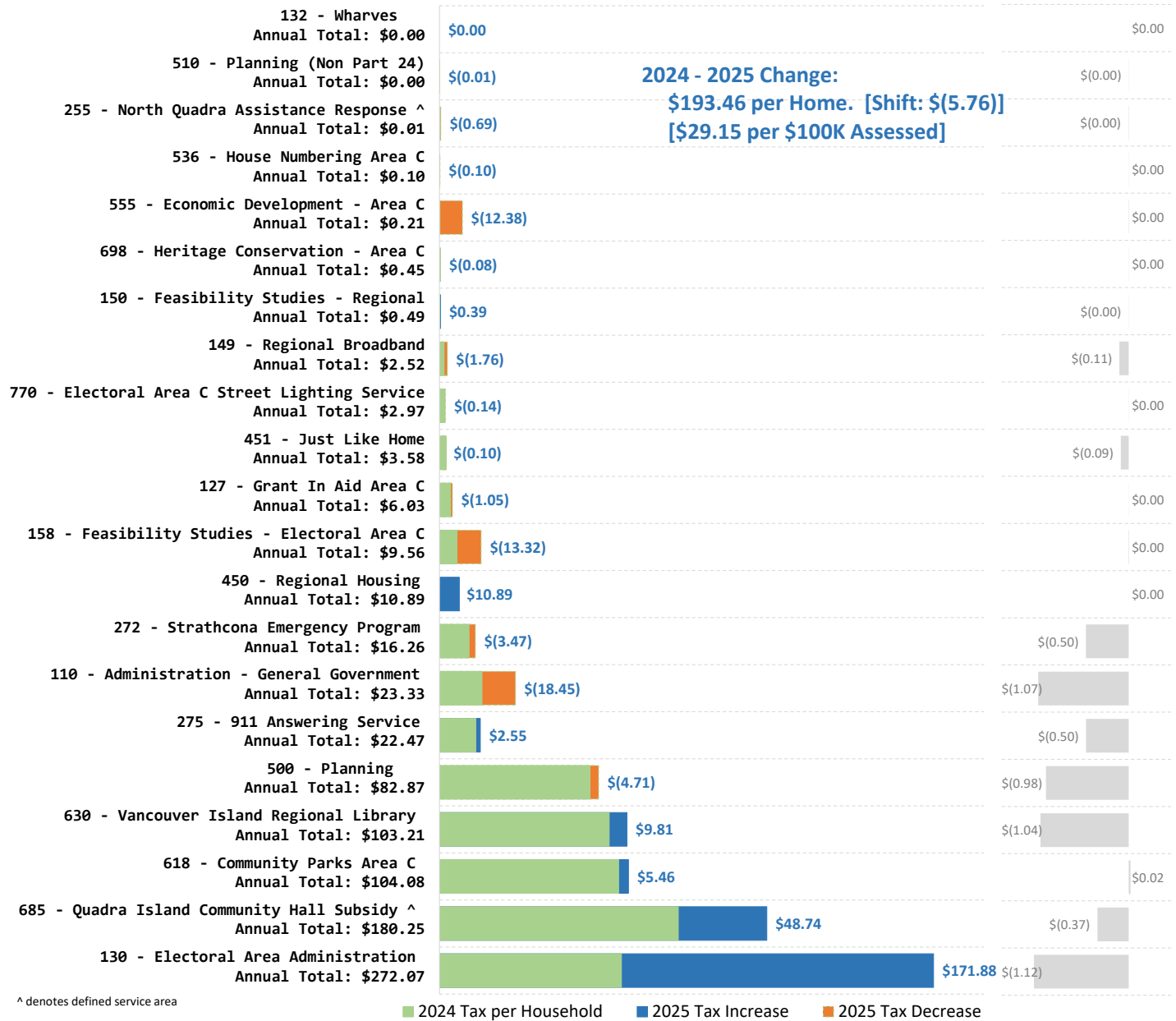
Estimated 2024 to 2025 Tax Rate Change

Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 106,255	\$ 59,314	\$ (46,941)	(44.2)%	\$ 6.35	\$ 3.56	\$ (2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	10,888	6,414	(4,474)	(41.1)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	259	1,248	988	380.9 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	50,183	41,351	(8,832)	(17.6)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	50,669	57,133	6,464	12.8 %	3.03	3.43	0.40
450 - Regional Housing	-	27,693	27,693	100.0 %	-	1.66	1.66
451 - Just Like Home	9,358	9,098	(260)	(2.8)%	0.56	0.55	(0.01)
510 - Planning Non Part 26	35	-	(35)	(100.0)%	0.00	-	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	254,792	691,732	436,940	171.5 %	15.23	41.53	26.30
500 - Planning	222,717	210,695	(12,022)	(5.4)%	13.31	12.65	(0.66)
630 - Vancouver Island Regional Library	237,524	262,425	24,900	10.5 %	14.20	15.75	1.56
<b>Electoral Area C:</b>							
127 - Area C Grants In Aid	18,008	15,339	(2,669)	(14.8)%	1.08	0.92	(0.16)
158 - Area C Feasibility Studies	58,204	24,318	(33,886)	(58.2)%	3.48	1.46	(2.02)
255 - North Quadra Assistance Response ^	253	3	(250)	(98.8)%	0.11	0.00	(0.11)
536 - Area C House Numbering	503	257	(246)	(48.9)%	0.03	0.02	(0.01)
555 - Area C Economic Development	32,031	545	(31,486)	(98.3)%	1.91	0.03	(1.88)
618 - Area C Parks	250,802	264,619	13,817	5.5 %	14.99	15.89	0.89
685 - Quadra Community Hall ^	221,874	304,962	83,088	37.4 %	17.39	24.13	6.75
698 - Area C Heritage Conservation	1,330	1,139	(191)	(14.4)%	0.08	0.07	(0.01)
770 - Area C Street Lighting	7,890	7,541	(349)	(4.4)%	0.47	0.45	(0.02)
<b>Total Requisition</b>	<b>\$ 1,533,576</b>	<b>\$ 1,985,826</b>	<b>\$ 452,250</b>	<b>29.5 %</b>	<b>\$ 95.89</b>	<b>\$ 125.05</b>	<b>\$ 29.15</b>
<i>^ specified area</i>							
<b>Average Residential Property Value:</b>	<b>\$ 657,811</b>	<b>\$ 655,135</b>					
<b>Estimated Tax Per Average Residential Property</b>	<b>\$ 647.90</b>	<b>\$ 841.36</b>					

Estimated Tax Requisition per Average Household is \$841.36 for 2025. [2024 = \$647.90]  
 Average Home Value is \$655,135 for 2025. [2024 = \$657,811]

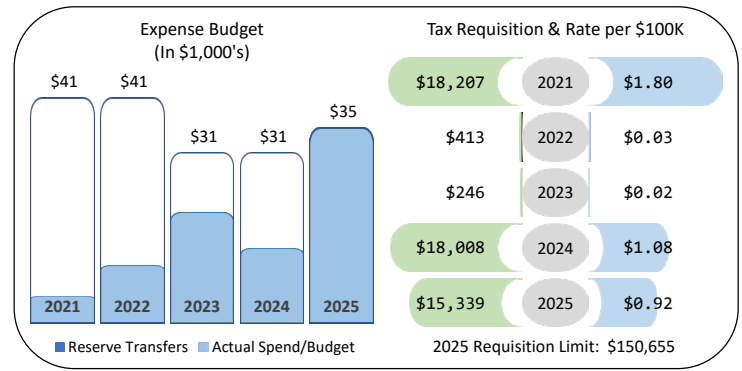
Impact of Assessment Shift:  
 \$(5.76) per Home



**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 18,008	\$ 18,008	\$ 15,339	\$ 35,427	\$ 35,440	\$ 35,453	\$ 35,467
Prior year surplus	15,524	12,887	20,076	-	-	-	-
	<u>33,532</u>	<u>30,895</u>	<u>35,415</u>	<u>35,427</u>	<u>35,440</u>	<u>35,453</u>	<u>35,467</u>
<b>Expense:</b>							
Operating expenses	13,456	30,895	35,415	35,427	35,440	35,453	35,467
	<u>13,456</u>	<u>30,895</u>	<u>35,415</u>	<u>35,427</u>	<u>35,440</u>	<u>35,453</u>	<u>35,467</u>
Surplus/(Deficit)	\$ 20,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 12,850	\$ 63	\$ -	\$ 246	\$ 1,918	\$ 169	\$ 86	\$ 8
Tax rate (per \$100K)	\$ 0.92	\$ 3.22	\$ -	\$ 3.13	\$ 2.26	\$ 2.76	\$ 0.92	\$ 0.92
<b>Average requisition, per folio:</b>								
Area C	\$ 6.03	\$ 3.30	\$ -	\$ 1.82	\$ 10.26	\$ 3.59	\$ 3.07	\$ 0.11

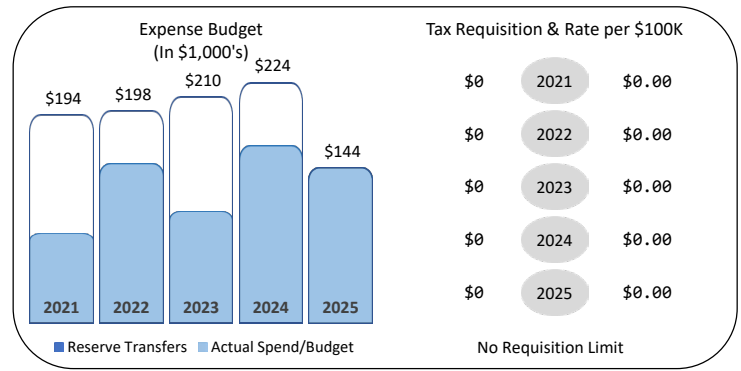
**Budget Commentary and Service Goals:**

- 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.
- Grant in aid contingency budget set at \$35,000 annually.

**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 being operating under the Electoral Area C Parks service.



**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ -	\$ 113,542	\$ 115,146	\$ 116,786	\$ 118,462
Government transfers	23,311	208,891	<b>143,974</b>	-	-	-	-
Other revenue	141,917	15,000	-	-	-	-	-
Sales of services	245	245	<b>245</b>	245	245	245	245
	<u>165,473</u>	<u>224,136</u>	<u><b>144,219</b></u>	<u>113,787</u>	<u>115,391</u>	<u>117,031</u>	<u>118,707</u>
<b>Expense:</b>							
Operating expenses	165,473	224,136	<b>144,219</b>	113,787	115,391	117,031	118,707
	<u>165,473</u>	<u>224,136</u>	<u><b>144,219</b></u>	<u>113,787</u>	<u>115,391</u>	<u>117,031</u>	<u>118,707</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

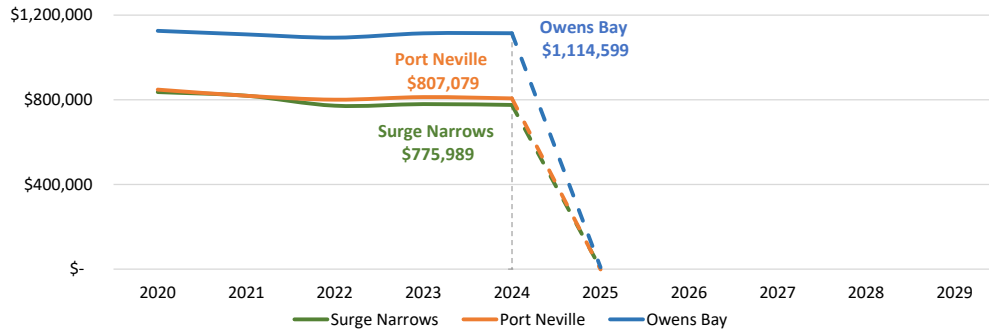
**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Owen Bay Wharf Upgrades</b> Design and upgrade to expand dock space to meet service demand.	\$ 550,000	\$ 290,000	-	-	-	-	Grants / Gas Tax
<b>Port Neville Wharf Replacement</b> Oversee the replacement of the wharf to ensure improved functionality and safety for maritime operations.	\$ 600,000	\$ 156,262	-	-	-	-	Grants
<b>Surge Narrows Wharf Replacement</b> Oversee the replacement of the wharf to ensure improved functionality and safety for maritime operations.	\$ 900,000	\$ 201,000	-	-	-	-	Grants / Gas Tax

**Impact of the Capital Plan on the Operating Budget:** Refurbishing wharves can significantly benefit the operating budget. By restoring and upgrading these structures, the lifespan of the wharves is extended, reducing the need for costly replacements and emergency repairs. This proactive maintenance leads to more predictable and controlled expenses. Refurbished wharves also operate more efficiently and safely, potentially lowering insurance costs and attracting more activity, which can increase potential for revenue generation. Overall, investing in wharf refurbishment enhances asset reliability, promotes economic activity, and contributes to long-term cost savings and financial stability in the operating budget.

Deferred Revenue:

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



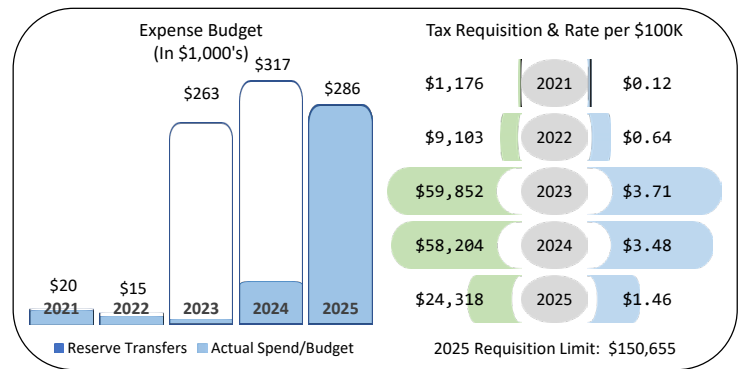
Budget Commentary and Service Goals:

- These wharves are fall within the Area C Park service. This budget page is only shown to increase transparency until the Transport Canada funds are fully expended.
- Operating expenses in this function have historically been funded using Transport Canada divestiture funds and not supported with any tax requisition. 2025 Budget assumes refurbishment of all three wharves, fully depleting all divestiture funds.
- Future tax requisition will be established based on desired service levels and capital replacement assumptions.
- Other 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 58,204	\$ 58,204	\$ 24,318	\$ 48,375	\$ 48,926	\$ 49,493	\$ 50,079
Government transfers	-	200,000	-	-	-	-	-
Transfers from reserves	-	-	200,000	-	-	-	-
Prior year surplus	58,736	58,897	61,659	-	-	-	-
	<u>116,940</u>	<u>317,101</u>	<u>285,977</u>	<u>48,375</u>	<u>48,926</u>	<u>49,493</u>	<u>50,079</u>
<b>Expense:</b>							
Operating expenses	55,281	317,101	285,977	48,375	48,926	49,493	50,079
	<u>55,281</u>	<u>317,101</u>	<u>285,977</u>	<u>48,375</u>	<u>48,926</u>	<u>49,493</u>	<u>50,079</u>
Surplus/(Deficit)	\$ 61,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 20,372	\$ 99	\$ -	\$ 389	\$ 3,040	\$ 267	\$ 136	\$ 13
Tax rate (per \$100K)	\$ 1.46	\$ 5.11	\$ -	\$ 4.96	\$ 3.58	\$ 4.38	\$ 1.46	\$ 1.46

Average requisition, per folio:

Area C	\$ 9.56	\$ 5.23	\$ -	\$ 2.88	\$ 16.26	\$ 5.68	\$ 4.87	\$ 0.18
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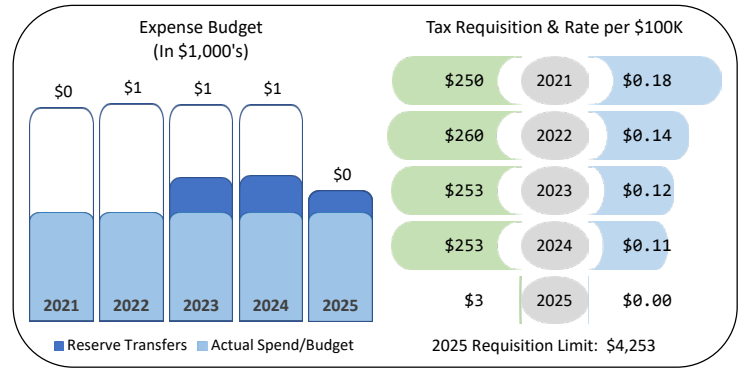
**Budget Commentary and Service Goals:**

- \$200,000 Government transfer amount is funding from the Growing Communities Fund for the Water Well exploration study. For 2025 this amount has been reallocated as a reserve transfer.
- 2024 saw the completion of the Outer Island Refuse Collection Study.
- 2025 budget includes contingencies for:
  - \$30,000 Base budget funding, available for new studies in 2025.
  - \$200,000 Government transfer amount is funding from the Growing Communities Fund for the Water Well exploration study. Study is being carried forward from 2024.
  - \$19,150 Carryforward for the Water Source study.
  - \$5,000 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 253	\$ 253	\$ 3	\$ 253	\$ 253	\$ 253	\$ 253
Other revenue	86	-	52	36	37	37	38
Prior year surplus	250	250	250	-	-	-	-
	<u>589</u>	<u>503</u>	<u>305</u>	<u>289</u>	<u>290</u>	<u>290</u>	<u>291</u>
<b>Expense:</b>							
Operating expenses	253	503	253	253	253	253	253
Transfers to reserves	86	-	52	36	37	37	38
	<u>339</u>	<u>503</u>	<u>305</u>	<u>289</u>	<u>290</u>	<u>290</u>	<u>291</u>
Surplus/(Deficit)	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

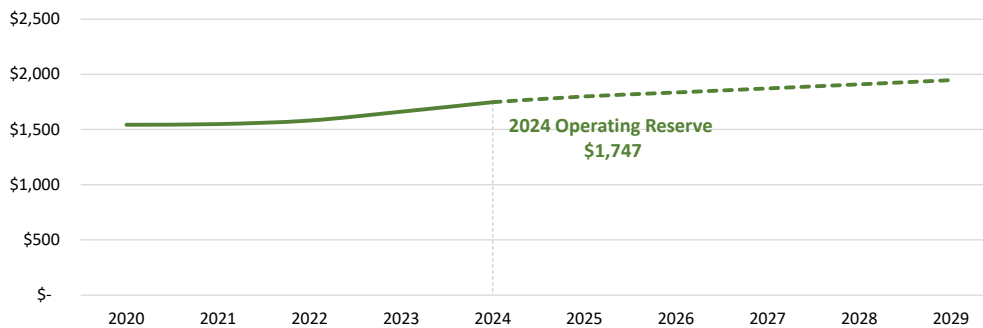
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 3	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
Tax rate (per \$100K)	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.00

Average requisition, per folio:

Area C	\$ 0.01	\$ 0.00	\$ -	\$ 0.01	\$ 0.02	\$ 0.01	\$ -	\$ 0.00
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**Reserves Summary:**



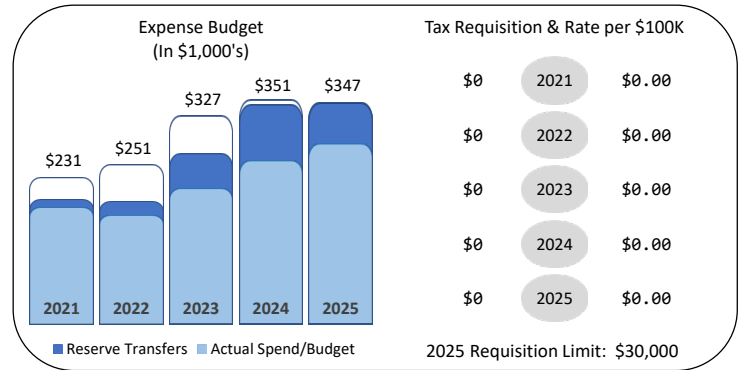
**Budget Commentary and Service Goals:**

- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Other revenue	6,814	-	5,277	5,580	6,692	7,025	7,467
Sales of services	282,812	263,240	304,451	296,864	309,905	317,541	325,243
Transfers from reserves	-	-	3,327	-	-	-	-
Prior year surplus	88,939	87,474	34,405	-	-	-	-
	<b>378,565</b>	<b>350,714</b>	<b>347,460</b>	<b>302,444</b>	<b>316,597</b>	<b>324,566</b>	<b>332,710</b>
<b>Expense:</b>							
Operating expenses	256,636	270,004	244,356	246,864	249,435	252,071	254,773
Transfers to reserves	87,524	80,710	103,104	55,580	16,692	22,025	27,467
Debt principal	-	-	-	-	16,061	16,061	16,061
Debt interest	-	-	-	-	34,409	34,409	34,409
	<b>344,160</b>	<b>350,714</b>	<b>347,460</b>	<b>302,444</b>	<b>316,597</b>	<b>324,566</b>	<b>332,710</b>
Surplus/(Deficit)	\$ 34,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Waste Water Treatment Plant</b>	-	\$ 90,000	\$ 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, \$90K design from reserves.							

**Impact of the Capital Plan on the Operating Budget:** Refurbishing a sewer treatment plant can greatly benefit an operating budget. Upgrading and modernizing the plant increases its efficiency, leading to lower energy and operational costs. Enhanced treatment processes can reduce the frequency and severity of breakdowns, minimizing expensive emergency repairs and maintenance. Additionally, a refurbished plant often meets stricter regulatory standards, potentially avoiding costly fines and improving environmental compliance. Overall, refurbishing a sewer treatment plant promotes cost savings, operational efficiency, and financial stability in the operating budget.

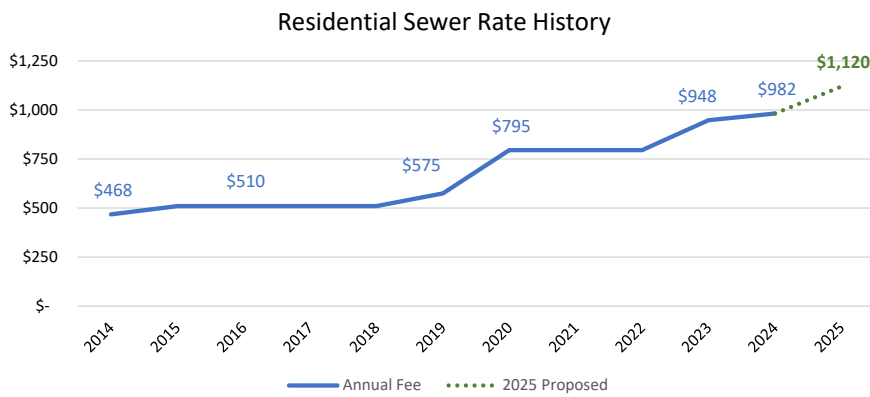
**Reserves Summary:**



**Rate Information:**

- Budget includes a 14% rate increase for 2025; increasing the standard residential user fee by \$138, to an annual total of \$1,120. 2024 operating spending is estimated to increase significantly over 2023 levels due to increase repairs and maintenance, leading to a significant reduction in surplus.
- A 14% rate increase, plus the addition of 1 additional user for 2025, will lead to an increase in revenue of \$41,170.

Fee Classification	Current Rate	Proposed Rate	\$ Change	% Change
Residential	\$ 982	\$ 1,120	\$ 138	14.1%
Commercial	3,919	4,472	553	14.1%
Schools	25,461	29,026	3,565	14.0%
Other (Government & Police)	2,938	3,360	422	14.4%
Business Unit	979	1,120	141	14.4%
Residential - STEP	934	1,065	131	14.0%



**Budget Commentary and Service Goals:**

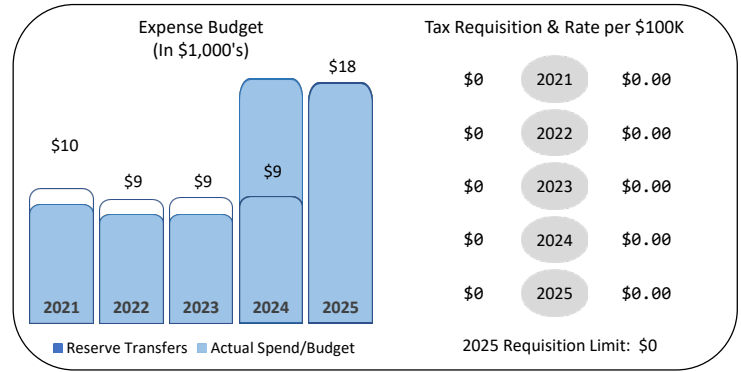
- Capital budget assumes a 73.3% senior government grant would be obtained to support the construction of a new \$3.1M Wastewater Treatment Plant with the balance being funded by debt. The \$3.1M is a class C estimate that is many years outdated, staff are working towards getting an updated amount. For context, \$3.1M funded entirely by debt, at 4.2% over 30 years, would generate a debt servicing costs of \$188,908 per year.
- Obtaining a detailed design for new plant will provide the funding levels required and better position to the project for grant funding.
- 1 additional user was added to the system during 2024.
- 2024 Operating expenses anticipated to be underbudget but assumes a large increase in repairs compared to the year prior, depleting surplus. Infrastructure is currently well past its estimated useful life and replacement parts are hard to source.
- 2025 Budget includes additional \$4,290 transfer to capital reserve, bring the annual base amount to \$60,000. Any interest earned on the capital reserves will be allocated back to the reserve.
- 2025 Budget includes an operating reserve transfer to limit the proposed fee increase to 14%.
- 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.
- Explore opportunities for service delivery integration with the We Wai Kai First Nation.
- Review user fee rates for non-residential classifications.

**Service Description**

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

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

With the project completed in 2019 and the final costs to the ratepayers net of grants received for the project, the total cost for each property owner is \$4,447, reduced from the original estimate of \$9,100 per property. Residents who elected to not pre-pay their property’s share of the construction costs March 31, 2020 will pay the amount to the SRD through a parcel tax over a 20-year payback period.



**Operating Budget:**

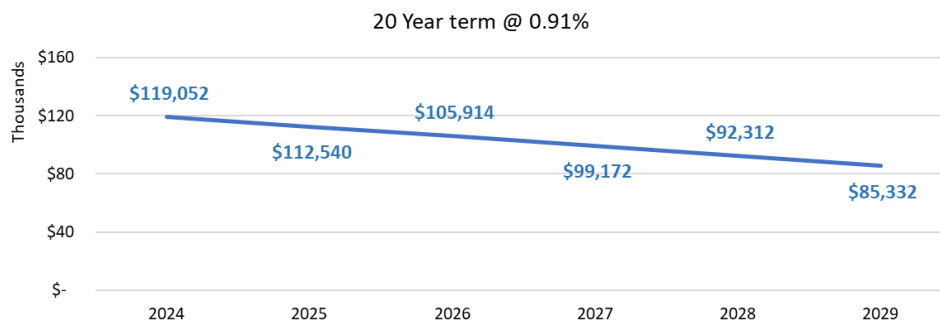
	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Frontage and parcel taxes	\$ 7,885	\$ 7,885	\$ 17,790	\$ 9,329	\$ 9,330	\$ 9,331	\$ 9,332
Prior year surplus	1,736	1,488	-	-	-	-	-
	9,621	9,373	17,790	9,329	9,330	9,331	9,332
<b>Expense:</b>							
Operating expenses	10,697	1,987	1,942	1,943	1,944	1,945	1,946
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
Prior year deficit	-	-	8,462	-	-	-	-
	18,083	9,373	17,790	9,329	9,330	9,331	9,332
<b>Surplus/(Deficit)</b>	<b>\$ (8,462)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.



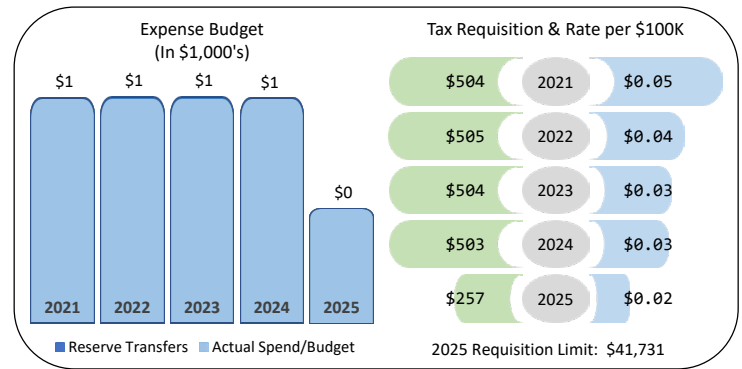
**Budget Commentary and Service Goals:**

- In 2024 unanticipated legal costs were incurred related to the Statutory Right away for the sewer line extension.
- Future goals including conducting 2025 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 503	\$ 503	\$ 257	\$ 257	\$ 257	\$ 257	\$ 257
Prior year surplus	1	1	-	-	-	-	-
	<u>504</u>	<u>504</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>
<b>Expense:</b>							
Operating expenses	504	504	257	257	257	257	257
	<u>504</u>	<u>504</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 215	\$ 1	\$ -	\$ 4	\$ 32	\$ 3	\$ 1	\$ 0
Tax rate (per \$100K)	\$ 0.02	\$ 0.05	\$ -	\$ 0.05	\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02
Average requisition, per folio:								
Area C	\$ 0.10	\$ 0.06	\$ -	\$ 0.03	\$ 0.17	\$ 0.06	\$ 0.05	\$ 0.00

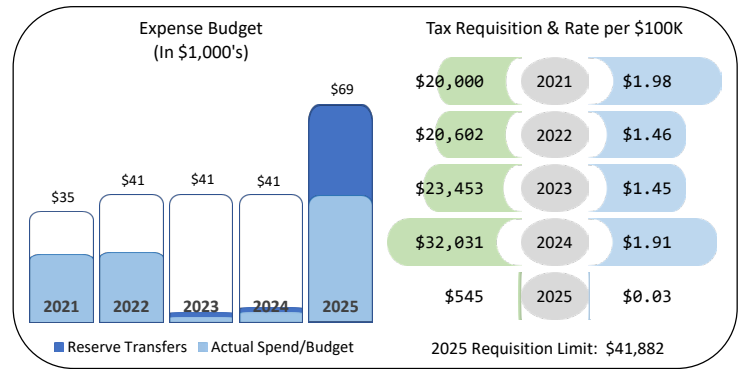
**Budget Commentary and Service Goals:**

- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 32,031	\$ 32,031	\$ 545	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Other revenue	1,618	-	989	1,234	1,248	1,261	1,275
Prior year surplus	39,022	8,560	67,762	-	-	-	-
	<u>72,671</u>	<u>40,591</u>	<u>69,296</u>	<u>41,234</u>	<u>41,248</u>	<u>41,261</u>	<u>41,275</u>
<b>Expense:</b>							
Operating expenses	3,291	40,591	40,545	40,561	40,578	40,595	40,613
Transfers to reserves	1,618	-	28,751	673	670	666	662
	<u>4,909</u>	<u>40,591</u>	<u>69,296</u>	<u>41,234</u>	<u>41,248</u>	<u>41,261</u>	<u>41,275</u>
Surplus/(Deficit)	\$ 67,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

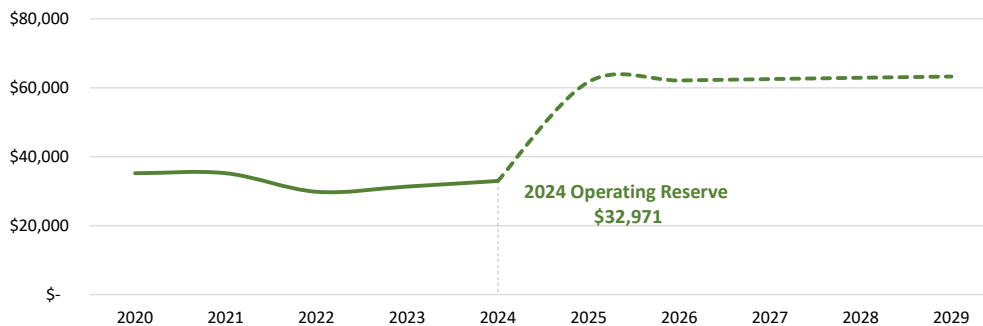
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 457	\$ 2	\$ -	\$ 9	\$ 68	\$ 6	\$ 3	\$ 0
Tax rate (per \$100K)	\$ 0.03	\$ 0.11	\$ -	\$ 0.11	\$ 0.08	\$ 0.10	\$ 0.03	\$ 0.03

Average requisition, per folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Area C	\$ 0.21	\$ 0.12	\$ -	\$ 0.06	\$ 0.36	\$ 0.13	\$ 0.11	\$ 0.00

**Reserves Summary:**



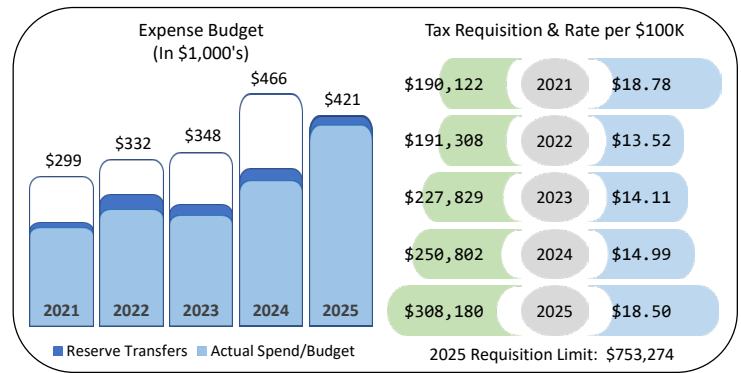
**Budget Commentary and Service Goals:**

- 2024 projection includes grants paid to date plus the \$1,200 allocated to the Discovery Islands Chamber of Commerce during the November Board meeting.
- 2025 Budget maintains the grant contingency budget at \$40,000 and transfers any additional surplus to be transferred to reserves to be held for future distribution.
- Budget is 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 250,802	\$ 250,802	\$ 264,619	\$ 303,346	\$ 306,023	\$ 308,756	\$ 311,546
Government transfers	24,921	50,000	25,079	-	-	-	-
Other revenue	20,007	5,500	13,454	11,163	11,476	11,796	12,122
Transfers from reserves	24,921	125,000	25,079	75,000	-	-	-
Prior year surplus	43,763	34,470	36,104	-	-	-	-
	<u>364,415</u>	<u>465,772</u>	<u>364,335</u>	<u>389,509</u>	<u>317,499</u>	<u>320,552</u>	<u>323,668</u>
<b>Expense:</b>							
Operating expenses	303,888	455,772	346,381	373,846	301,523	304,256	307,046
Transfers to reserves	24,423	10,000	17,954	15,663	15,976	16,296	16,622
	<u>328,311</u>	<u>465,772</u>	<u>364,335</u>	<u>389,509</u>	<u>317,499</u>	<u>320,552</u>	<u>323,668</u>
Surplus/(Deficit)	\$ 36,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Read Island Property Acquisition</b>	\$ 10,583	-	-	-	-	-	Reserves
Property acquisition complete in 2018, remaining budget for subdivision and licence of occupation and wharf works.							
<b>Q-Cove Village Trail System</b>	-	\$ 21,055	-	-	-	-	Gas Tax
Construction of a pathway along the Harper Rd sewer easement. Development of the trail is contained within the 2007 Q-Cove Village Plan .							
<b>Granite Bay Shoreline Restoration</b>	-	-	\$ 45,000	-	-	-	Gas Tax
Granite Bay shoreline erosion work. Shoreline works are eroding and in need of rehabilitation.							
<b>Surge Narrows Marine Infrastructure Renewal</b>	\$ 1,854,544	\$ 700,000	-	-	-	-	Grant / Reserves / 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>	-	\$ 70,000	\$ 70,000	-	-	-	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 trestle.							
<b>Granite Bay Boatramp Improvements</b>	-	-	-	\$ 29,140	-	-	Gas Tax
Boat ramp requires improvements to protect the asset and improve functionality.							

Capital Summary (cont'd):

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Granite Bay Wharf Refurbishment</b> Refurbishment of Granite Bay Wharf including float replacement.	\$ 70,000	-	-	\$ 600,000	-	-	Gas Tax
<b>Hoskyn Wharf Extension</b> Hoskyn wharf extension. Wharf at capacity during peak times and in need of expansion.	\$ 216,338	-	-	-	-	-	Gas Tax
<b>Hoskyn Parking Expansion</b> Expansion of existing parking area to better accommodate park visitation, supporting recreation and tourism.	-	-	\$ 200,000	-	-	-	Gas Tax

**Impact of the Capital Plan on the Operating Budget:** The projects for this function are primarily restoration of existing infrastructure that has established operating budgets so there is little impact anticipated. The Hoskyn park lot expansion is anticipated to have little effect on the Operating Budget. The Surge Narrows Marine Infrastructure project is anticipated to increase repairs and maintenance expenses marginally.

Refurbishing wharves may significantly benefit the operating budget. By restoring and upgrading these structures, the lifespan of the wharves is extended, reducing the need for costly replacements and emergency repairs. This proactive maintenance leads to more predictable and controlled expenses. Refurbished wharves also operate more efficiently and safely, potentially lowering insurance costs and attracting more activity, which can increase potential for revenue generation. Overall, investing in wharf refurbishment enhances asset reliability, promotes economic activity, and contributes to long-term cost savings and financial stability in the operating budget.

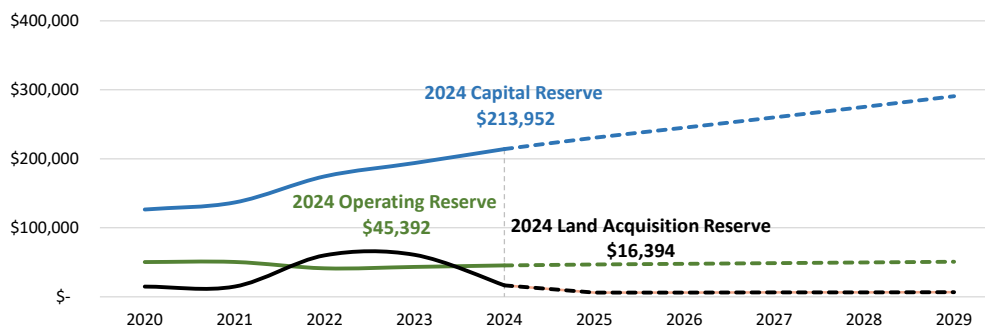
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 221,685	\$ 1,082	\$ -	\$ 4,236	\$ 33,085	\$ 2,907	\$ 1,483	\$ 141
Tax rate (per \$100K)	\$ 15.89	\$ 55.60	\$ -	\$ 54.01	\$ 38.92	\$ 47.66	\$ 15.89	\$ 15.89

Average requisition, per folio:

Area C	\$ 104.08	\$ 56.95	\$ -	\$ 31.38	\$ 176.92	\$ 61.85	\$ 52.95	\$ 1.98
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Reserves Summary:



Budget Commentary and Service Goals:

- Government Transfers and Transfers from Reserves variances due to carryforwards of Active Transportation Plan.
- Other revenue variance primarily due to higher interest being earned on reserves.
- Expense variance due to carryforwards of projects.
- 2025 budget includes \$27,000 combined increase to various Contracted Service contingencies for increased maintenance on several parks. Budget also includes \$6,600 increase to the Support Services allocation (SRD corporate policy) due to a relatively higher frequency of transactions compared to the prior years.

**2024 Completed projects include:**

- Q-Cove trails Harper Rd trail extension complete.
- Studies, assessments and preliminary design complete for the Surge Narrows Marine Revitalization project.
- Esplanade Park fence refurbishment.
- Evans Bay and Granite Bay dock floatation repairs.
- Evans Bay dock safety ladders installed.
- Granite Bay boat ramp maintenance.
- Granite Bay anchor system inspection.
- Beach Access Phase II and III survey works complete.
- Danger tree assessments and mitigation in Esplanade Park, “Quadra Links” Park, Granite Bay and Blenkin Memorial Park.

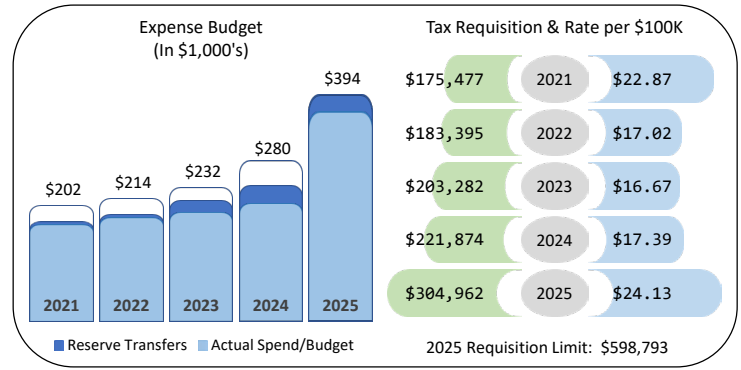
**2025 Service Goals**

- Complete Hoskyn Wharf Extension.
- Complete Granite Bay Shoreline Repairs.
- Complete the Active Transportation Network Plan.
- Submission of Hoskyn Parking Tenure application to the Province.
- Commence construction on the Surge Narrows Marine Revitalization project.
- Evans Bay wharf inspection.
- Beach access site development.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 221,874	\$ 221,874	\$ 304,962	\$ 318,181	\$ 329,428	\$ 341,123	\$ 353,282
Grants in lieu	460	460	550	550	550	550	550
Other revenue	6,450	-	3,269	2,745	3,300	3,865	4,443
Transfers from reserves	-	50,000	85,000	-	-	-	-
Prior year surplus	7,801	7,578	392	-	-	-	-
	236,585	279,912	394,173	321,476	333,278	345,538	358,275
<b>Expense:</b>							
Operating expenses	204,743	254,912	365,904	293,731	304,978	316,673	328,832
Transfers to reserves	31,450	25,000	28,269	27,745	28,300	28,865	29,443
	236,193	279,912	394,173	321,476	333,278	345,538	358,275
<b>Surplus/(Deficit)</b>	<b>\$ 392</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	\$ 277,051	\$ 1,161	\$ -	\$ 1,569	\$ 22,401	\$ 1,133	\$ 1,599	\$ 47
Tax rate (per \$100K)	\$ 24.13	\$ 84.46	\$ -	\$ 82.05	\$ 59.13	\$ 72.40	\$ 24.13	\$ 24.13

Average requisition, per folio:

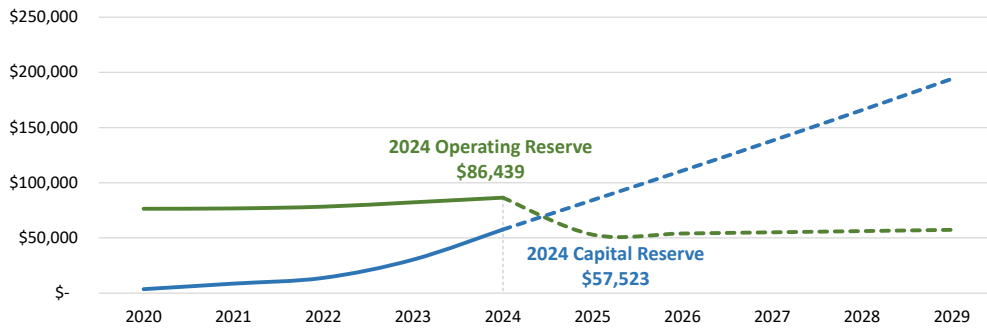
Area C	\$ 180.25	\$ 105.57	\$ -	\$ 71.33	\$ 226.28	\$ 87.16	\$ 114.19	\$ 1.83
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**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	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.							

**Impact of the Capital Plan on the Operating Budget:** Seismic upgrades to a community center offer numerous benefits. By enhancing the building's structural integrity, these upgrades ensure the safety of occupants during an earthquake, reducing the risk of injury and potential liability costs. This proactive measure can also lower insurance premiums and avoid costly post-disaster repairs. Furthermore, a seismically upgraded community center remains operational after an earthquake, providing a critical space for emergency response and community support. Overall, investing in seismic upgrades enhances public safety, protects assets, and contributes to long-term financial stability.

Reserves Summary:

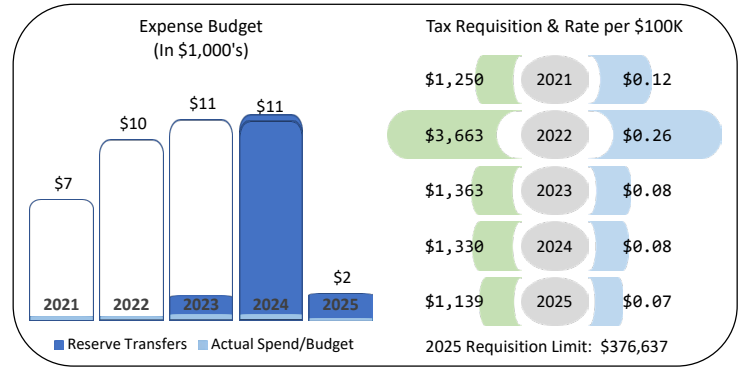


Budget Commentary and Service Goals:

- \$50,000 Transfer from Reserves is Gas Tax funds to support Quadra Island Community Hall Condition Assessment. Project is being carried forward.
- 2025 service budget increased \$110,882, or 60%, over the prior year. 2025 Amount includes \$261,077 for annual operations and \$35,000 for a capital refurbishment project. \$35,000 was allocated from the operating reserve to offset the additional costs of the refurbishment project.

**Service Description**

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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 1,330	\$ 1,330	\$ 1,139	\$ 1,143	\$ 1,147	\$ 1,151	\$ 1,156
Other revenue	338	-	372	275	301	327	353
Prior year surplus	10,006	10,006	-	-	-	-	-
	<b>11,674</b>	<b>11,336</b>	<b>1,511</b>	<b>1,418</b>	<b>1,448</b>	<b>1,478</b>	<b>1,509</b>
<b>Expense:</b>							
Operating expenses	336	10,336	139	143	147	151	156
Transfers to reserves	11,338	1,000	1,372	1,275	1,301	1,327	1,353
	<b>11,674</b>	<b>11,336</b>	<b>1,511</b>	<b>1,418</b>	<b>1,448</b>	<b>1,478</b>	<b>1,509</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</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	\$ 954	\$ 5	\$ -	\$ 18	\$ 142	\$ 13	\$ 6	\$ 1
Tax rate (per \$100K)	\$ 0.07	\$ 0.24	\$ -	\$ 0.23	\$ 0.17	\$ 0.21	\$ 0.07	\$ 0.07

Average requisition, per folio:

Area C	\$ 0.45	\$ 0.25	\$ -	\$ 0.14	\$ 0.76	\$ 0.27	\$ 0.23	\$ 0.01
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**Reserves Summary:**



**Budget Commentary and Service Goals:**

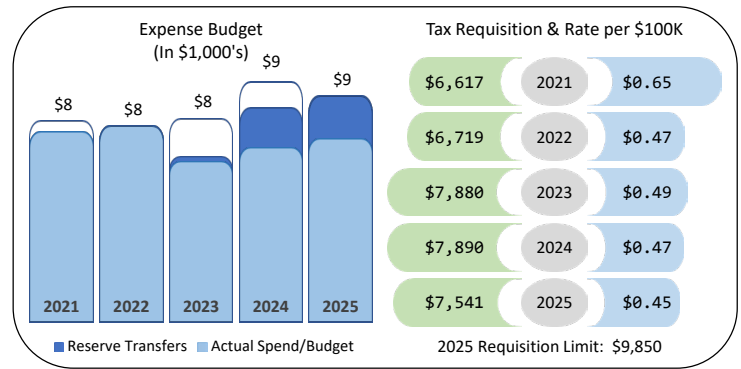
- 2025 Budget consists of a \$1,000 reserve transfer to accumulate funds for future projects in excess of the base budget.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 7,890	\$ 7,890	\$ 7,541	\$ 8,818	\$ 9,037	\$ 9,198	\$ 9,178
Other revenue	50	-	53	68	99	131	162
Prior year surplus	1,507	1,407	1,148	-	-	-	-
	<u>9,447</u>	<u>9,297</u>	<u>8,742</u>	<u>8,886</u>	<u>9,136</u>	<u>9,329</u>	<u>9,340</u>
<b>Expense:</b>							
Operating expenses	6,762	7,810	7,105	7,318	7,537	7,763	7,995
Transfers to reserves	1,537	1,487	1,637	1,568	1,599	1,566	1,345
	<u>8,299</u>	<u>9,297</u>	<u>8,742</u>	<u>8,886</u>	<u>9,136</u>	<u>9,329</u>	<u>9,340</u>
Surplus/(Deficit)	\$ 1,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

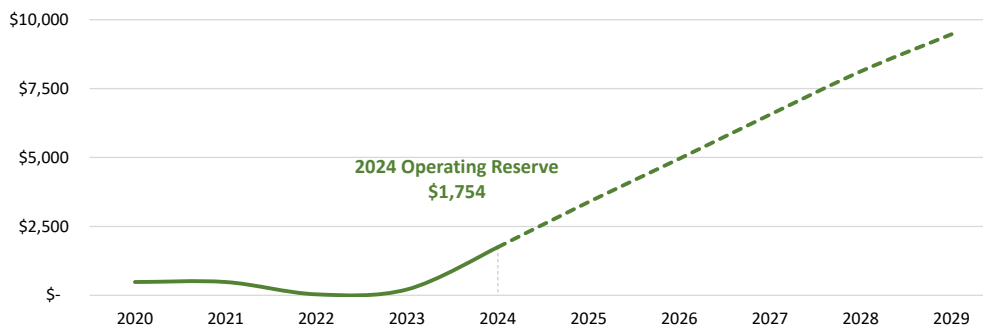
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 6,317	\$ 31	\$ -	\$ 121	\$ 943	\$ 83	\$ 42	\$ 4
Tax rate (per \$100K)	\$ 0.45	\$ 1.58	\$ -	\$ 1.54	\$ 1.11	\$ 1.36	\$ 0.45	\$ 0.45

Average requisition, per folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Area C	\$ 2.97	\$ 1.62	\$ -	\$ 0.89	\$ 5.04	\$ 1.76	\$ 1.51	\$ 0.06

**Reserves Summary:**

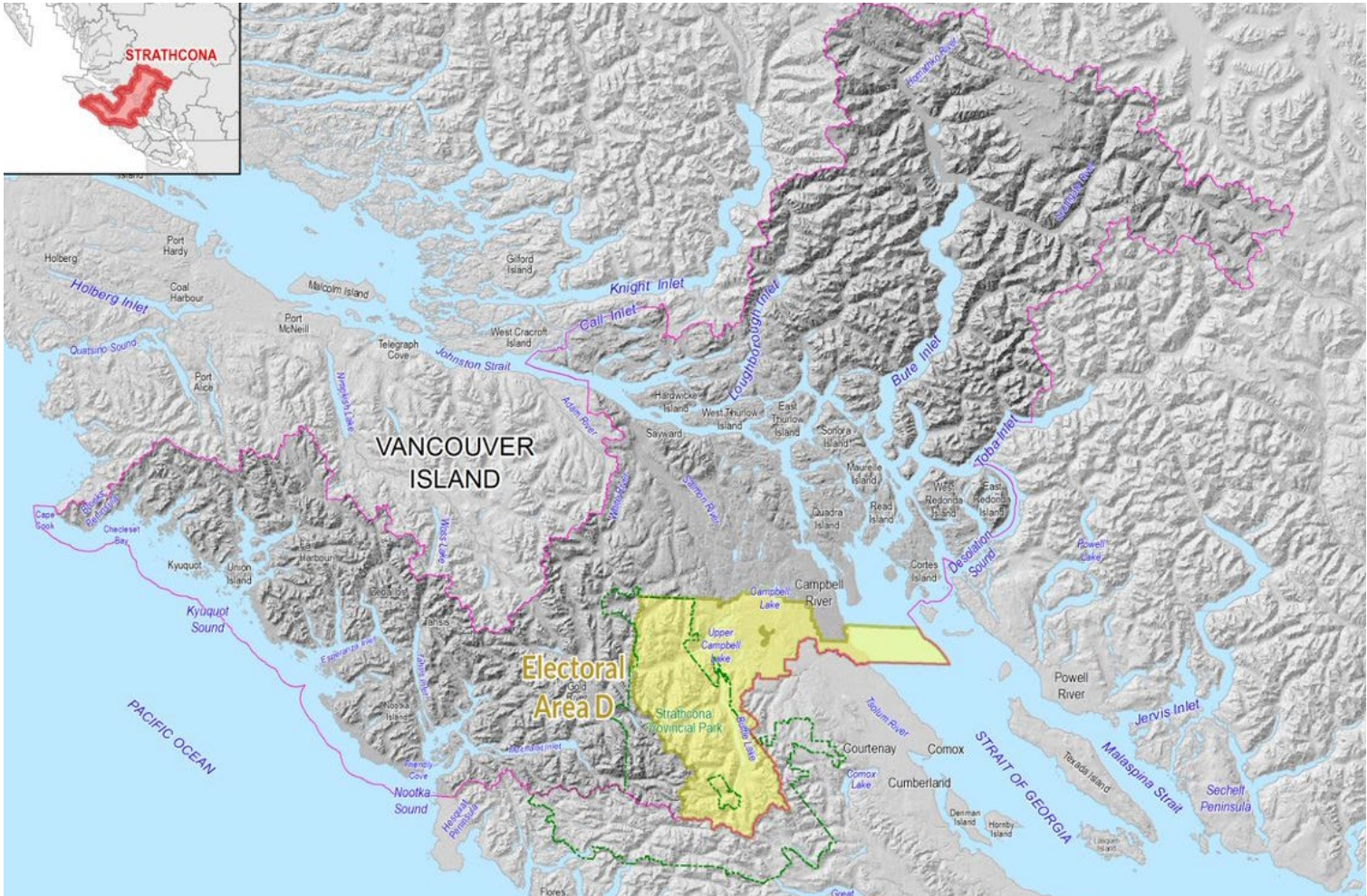


**Budget Commentary and Service Goals:**

- Maximum requisition amount was increased in 2023 from \$7,880 to \$9,850 to accommodate inflationary increases to hydro rates since 2003.
- 2025 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. Amounts will also be used to fund installation of any additional light standards in the service area.

## Electoral Area D

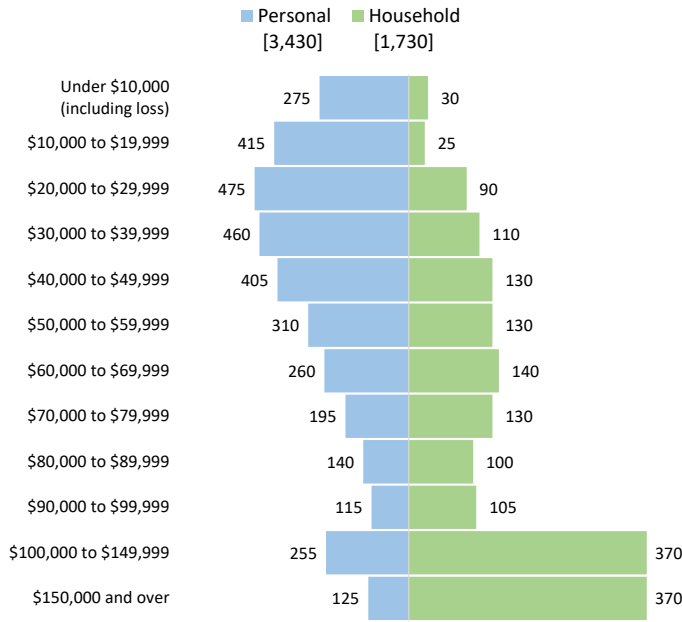
### Oyster Bay - Buttle Lake



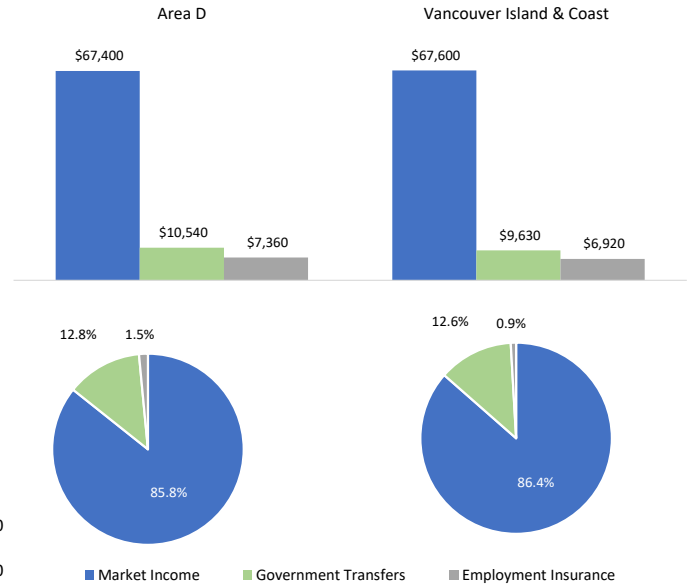
**Electoral Area D** of the Strathcona Regional District (SRD) covers just under 1,850 square kilometres. The area runs from Jubilee Parkway to the Oyster River and east into Strathcona Provincial Park.

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.

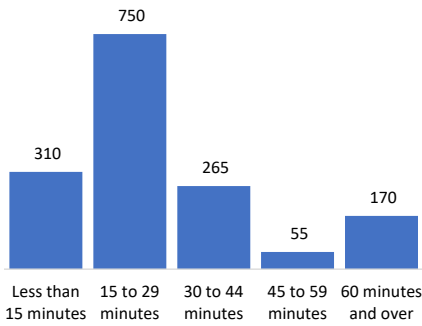
Area D Income Distribution



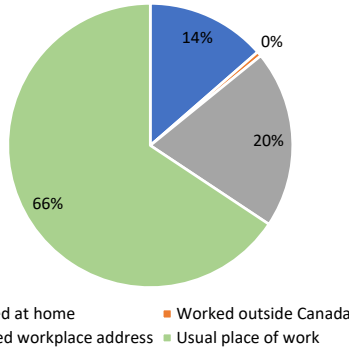
Income Source and Average Value vs. Region



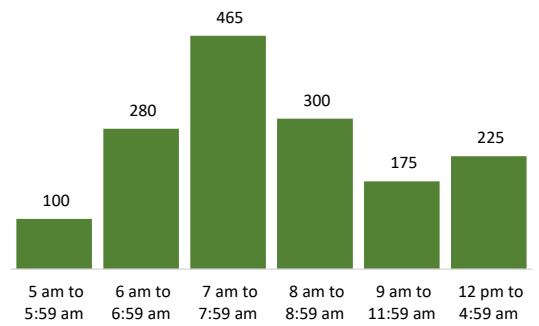
Commuting Duration (not including work-from-home)



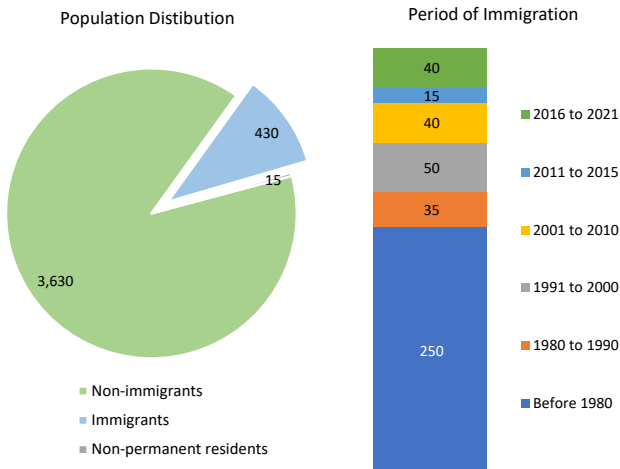
Place of Work



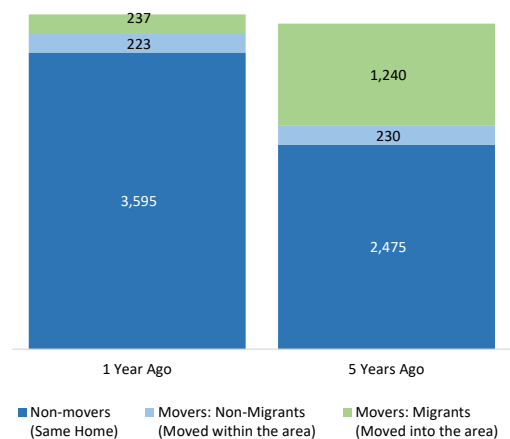
Time Leaving for Work (not including work-from-home)



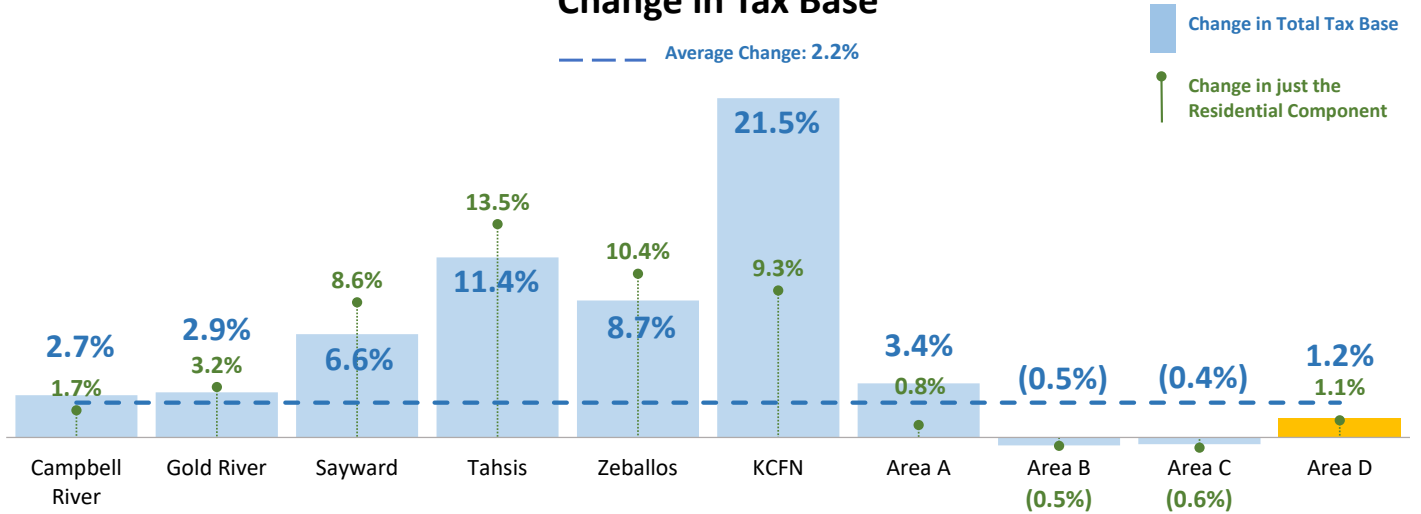
Immigration Profile



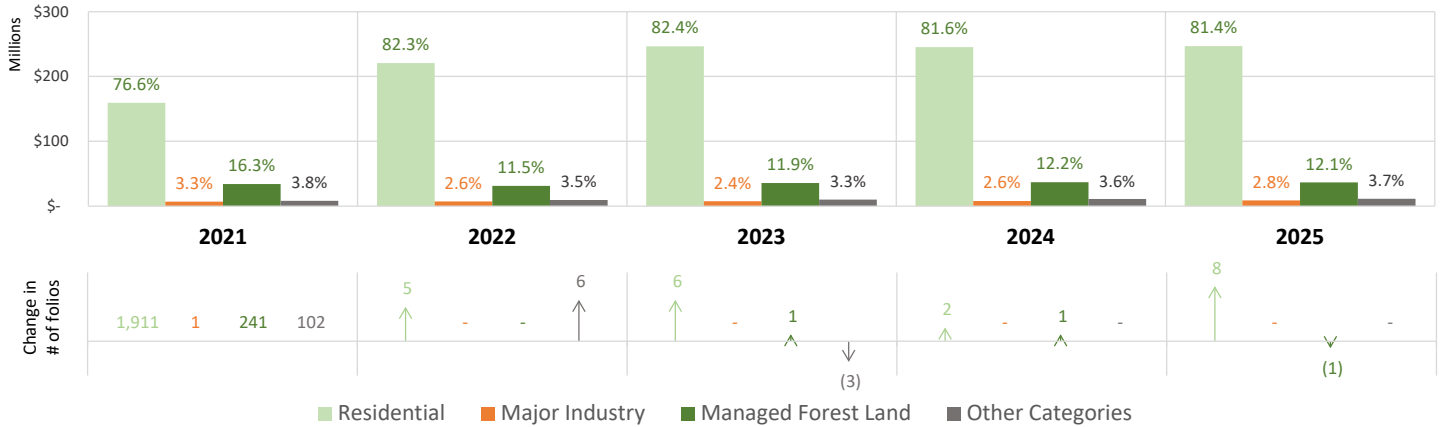
Mobility Profile



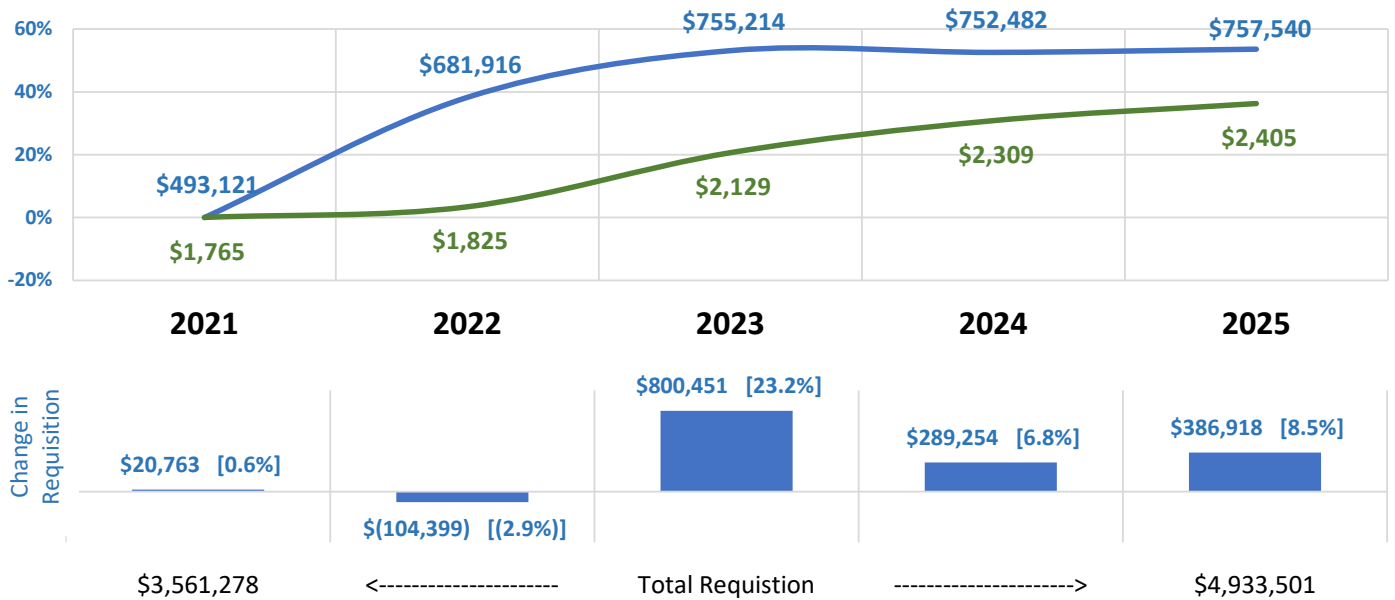
### Change in Tax Base



### 5 Year Trend in Converted Assessments



### Average Home Price and Average Tax Requisition per Home



Property Tax Requisition Summary

Estimated 2024 to 2025 Tax Rate Change

Based on BC Assessment Completed Roll (January 2025)

Function	Requisition				Estimated Tax (per \$100K)		
	2024 Actual	2025 Budget	\$ Change	% Change	2024 Actual	2025 Budget	\$ Change
<b>Corporate Services:</b>							
110 - Administration and General Government	\$ 125,443	\$ 71,193	\$ (54,250)	(43.2)%	\$ 6.35	\$ 3.56	\$ (2.79)
<b>Regional Services:</b>							
149 - Regional Broadband	12,854	7,699	(5,155)	(40.1)%	0.65	0.39	(0.27)
150 - Regional Feasibility Studies	306	1,498	1,191	389.0 %	0.02	0.07	0.06
272 - Strathcona Emergency Program	59,245	49,633	(9,612)	(16.2)%	3.00	2.48	(0.52)
275 - 911 Emergency Answering Service	59,819	68,575	8,757	14.6 %	3.03	3.43	0.40
450 - Regional Housing	-	33,239	33,239	100.0 %	-	1.66	1.66
451 - Just Like Home	11,048	10,920	(128)	(1.2)%	0.56	0.55	(0.01)
510 - Planning Non Part 26	41	-	(41)	(100.0)%	0.00	-	(0.00)
<b>Electoral Areas:</b>							
130 - Electoral Area Administration	300,802	830,263	529,461	176.0 %	15.23	41.53	26.30
340 - Liquid Waste Management	285	262	(23)	(7.9)%	0.01	0.01	(0.00)
500 - Planning	262,935	252,890	(10,045)	(3.8)%	13.31	12.65	(0.66)
630 - Vancouver Island Regional Library	280,416	314,980	34,563	12.3 %	14.20	15.75	1.56
<b>Electoral Area D:</b>							
123 - Area D Grants In Aid	20,234	4,544	(15,690)	(77.5)%	1.02	0.23	(0.80)
154 - Area D Feasibility Studies	25,395	24,750	(645)	(2.5)%	1.29	1.24	(0.05)
210 - Campbell River Fire ^	695,757	639,279	(56,478)	(8.1)%	74.01	67.91	(6.10)
285 - Building Inspection	138,713	114,378	(24,335)	(17.5)%	7.02	5.72	(1.30)
290 - Area D Animal Control	62,180	69,622	7,442	12.0 %	3.15	3.48	0.33
295 - Noise Control	360	111	(249)	(69.2)%	0.02	0.01	(0.01)
296 - Area D Flood Protection ^	8,255	7,643	(612)	(7.4)%	2.51	2.29	(0.22)
298 - Unsightly Premises	287	37	(250)	(87.1)%	0.01	0.00	(0.01)
319 - Electoral Area D Water ^	543,569	499,482	(44,087)	(8.1)%	52.73	48.39	(4.33)
533 - Area D House Numbering	604	358	(246)	(40.7)%	0.03	0.02	(0.01)
614 - Area D Parks	524,031	234,939	(289,092)	(55.2)%	26.53	11.75	(14.78)
750 - Area D Street Lighting ^	40,138	39,010	(1,128)	(2.8)%	7.90	7.64	(0.26)
785 - Area D Transit	223,416	279,397	55,981	25.1 %	11.31	13.97	2.66
790 - Oyster River Bank Protection ^ *	-	728	728	100.0 %	-	2.30	2.30
<b>Strathcona Gardens:</b>							
640 - Strathcona Gardens	1,150,450	1,378,072	227,622	19.8 %	58.25	68.93	10.68
<b>Total Requisition</b>	<b>\$ 4,546,583</b>	<b>\$ 4,933,501</b>	<b>\$ 386,918</b>	<b>8.5 %</b>	<b>\$ 302.15</b>	<b>\$ 313.67</b>	<b>\$ 11.52</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: \$ 752,482 \$ 757,540  
 Estimated Tax Per Average Residential Property \$ 2,309.05 \$ 2,405.14

Estimated Tax Requisition per Average Household is \$2,405.14 for 2025. [2024 = \$2,309.05]

Impact of Assessment Shift:  
\$(4.66) per Home

Average Home Value is \$757,540 for 2025. [2024 = \$752,482]

Item Description	2024 Tax per Household	2025 Tax Increase	2025 Tax Decrease	Net 2025 Change
790 - Oyster River Bank Protection ^ *	\$14.99			\$0.00
Annual Total: \$14.99				
510 - Planning (Non Part 24)	\$(0.02)			\$(0.00)
Annual Total: \$0.00				
298 - Unsightly Premises	\$(0.10)			\$(0.00)
Annual Total: \$0.01				
295 - Noise Control	\$(0.10)			\$(0.00)
Annual Total: \$0.04				
340 - Liquid Waste	\$(0.01)			\$(0.00)
Annual Total: \$0.10				
533 - House Numbering Area D	\$(0.09)			\$(0.00)
Annual Total: \$0.14				
150 - Feasibility Studies - Regional	\$0.45			\$(0.00)
Annual Total: \$0.57				
123 - Grant In Aid Area D	\$(5.99)			\$(0.04)
Annual Total: \$1.72				
149 - Regional Broadband	\$(1.98)			\$(0.07)
Annual Total: \$2.92				
451 - Just Like Home	\$(0.07)			\$(0.06)
Annual Total: \$4.14				
154 - Feasibility Studies - Area D	\$(0.30)			\$(0.05)
Annual Total: \$9.38				
450 - Regional Housing	\$12.59			\$0.00
Annual Total: \$12.59				
296 - Flood Protection	\$(1.55)			\$(0.16)
Annual Total: \$17.40				
272 - Strathcona Emergency Program	\$(3.77)			\$(0.34)
Annual Total: \$18.81				
110 - Administration - General Government	\$(20.82)			\$(0.72)
Annual Total: \$26.98				
275 - 911 Answering Service	\$3.19			\$(0.34)
Annual Total: \$25.98				
290 - Electoral Area D Animal Control	\$2.69			\$(0.13)
Annual Total: \$26.38				
285 - Building Inspection	\$(9.51)			\$(0.29)
Annual Total: \$43.34				
750 - Area D Street Lighting Service ^	\$(1.47)			\$0.09
Annual Total: \$53.73				
614 - Community Parks Area D	\$(110.64)			\$(1.10)
Annual Total: \$89.02				
500 - Planning	\$(4.36)			\$(0.04)
Annual Total: \$95.82				
785 - Transit - Area D	\$20.74			\$(0.47)
Annual Total: \$105.87				
630 - Vancouver Island Regional Library	\$12.51			\$(0.05)
Annual Total: \$119.35				
130 - Electoral Area Administration	\$199.98			\$(0.05)
Annual Total: \$314.59				
319 - Electoral Area D Water ^	\$(32.85)			\$0.64
Annual Total: \$379.43				
640 - Strathcona Gardens	\$83.82			\$(2.42)
Annual Total: \$522.16				
210 - Campbell River Fire Protection ^	\$(46.28)			\$0.96
Annual Total: \$534.68				

**2024 - 2025 Change:**  
**\$96.08 per Home. [Shift: \$(4.66)]**  
**[\$11.52 per \$100K Assessed]**

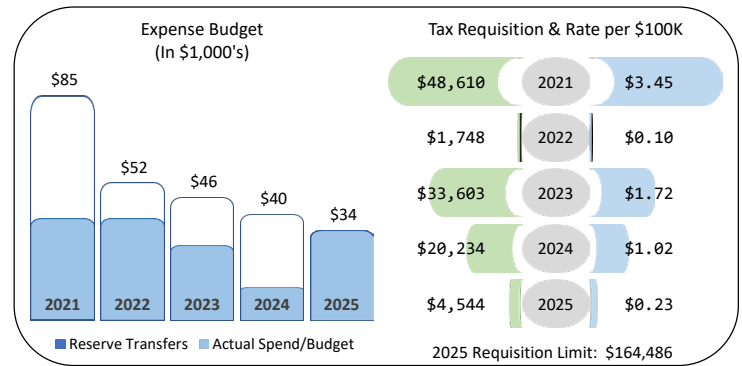
\* Service includes only 35 residential properties; amounts excluded from totals.

^ Defined service area

■ 2024 Tax per Household    ■ 2025 Tax Increase    ■ 2025 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 20,234	\$ 20,234	\$ 4,544	\$ 34,047	\$ 34,064	\$ 34,081	\$ 34,099
Prior year surplus	21,800	19,563	29,487	-	-	-	-
	42,034	39,797	34,031	34,047	34,064	34,081	34,099
<b>Expense:</b>							
Operating expenses	12,547	39,797	34,031	34,047	34,064	34,081	34,099
	12,547	39,797	34,031	34,047	34,064	34,081	34,099
<b>Surplus/(Deficit)</b>	\$ 29,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 3,326	\$ 45	\$ 195	\$ 21	\$ 113	\$ 831	\$ 12	\$ 1
Tax rate (per \$100K)	\$ 0.23	\$ 0.80	\$ 0.77	\$ 0.77	\$ 0.56	\$ 0.68	\$ 0.23	\$ 0.23
<b>Average requisition, per folio:</b>								
Area D	\$ 1.72	\$ 1.97	\$ 195.13	\$ 1.03	\$ 4.35	\$ 3.43	\$ 1.45	\$ 0.03

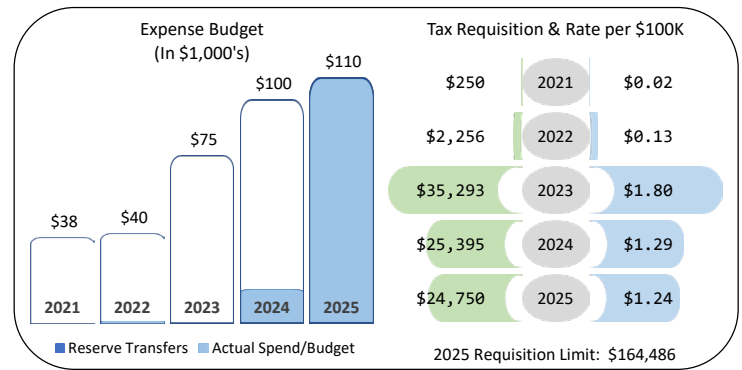
**Budget Commentary and Service Goals:**

- 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 Projection includes the \$11,750 authorized in 2024.
- 2025 Requisition lowered to a fixed amount of \$5,000 per the Area Director. 2025 Grant In Aid contingency budget is \$33,497.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 25,395	\$ 25,395	\$ 24,750	\$ 109,837	\$ 109,926	\$ 110,017	\$ 110,112
Prior year surplus	74,907	74,907	85,000	-	-	-	-
	100,302	100,302	109,750	109,837	109,926	110,017	110,112
<b>Expense:</b>							
Operating expenses	15,302	100,302	109,750	109,837	109,926	110,017	110,112
	15,302	100,302	109,750	109,837	109,926	110,017	110,112
Surplus/(Deficit)	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 18,118	\$ 247	\$ 1,063	\$ 112	\$ 616	\$ 4,526	\$ 63	\$ 5
Tax rate (per \$100K)	\$ 1.24	\$ 4.33	\$ 4.21	\$ 4.21	\$ 3.03	\$ 3.71	\$ 1.24	\$ 1.24
<b>Average requisition, per folio:</b>								
Area D	\$ 9.38	\$ 10.73	\$ 1,062.82	\$ 5.60	\$ 23.69	\$ 18.70	\$ 7.91	\$ 0.18

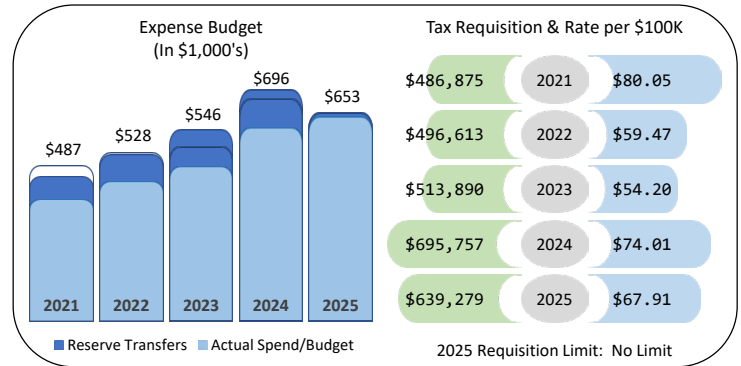
**Budget Commentary and Service Goals:**

- Area Director requested a 2025 tax requisition of \$25,000, generating a base budget of \$106,856 available at the discretion of the Board for feasibility studies of new services that will benefit residents in Electoral Area D.
- 2024/2025 Studies include Area D Stormwater Feasibility Study; funded from the base budget. \$15,000 assumed spend for 2024.

**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.



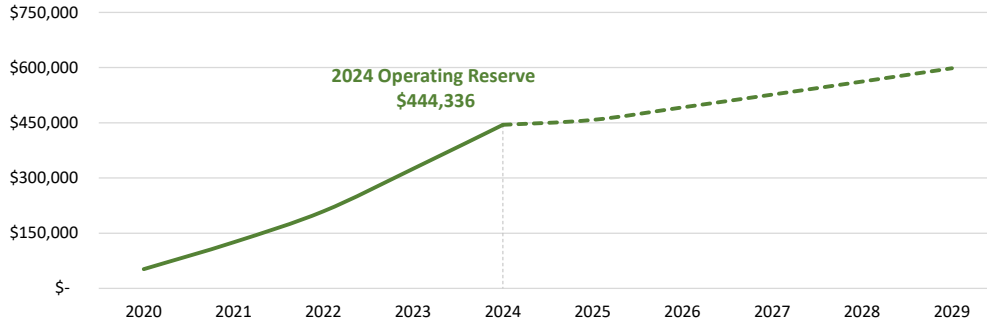
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 695,757	\$ 695,757	\$ 639,595	\$ 584,450	\$ 729,555	\$ 592,315	\$ 620,569
Other revenue	19,349	-	13,330	9,153	9,836	10,533	11,244
	715,106	695,757	652,925	593,603	739,391	602,848	631,813
<b>Expense:</b>							
Operating expenses	577,146	568,069	631,502	559,450	704,555	567,315	595,569
Transfers to reserves	119,349	100,000	13,330	34,153	34,836	35,533	36,244
Prior year deficit	26,704	27,688	8,093	-	-	-	-
	723,199	695,757	652,925	593,603	739,391	602,848	631,813
<b>Surplus/(Deficit)</b>	\$ (8,093)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 621,828	\$ 8,746	\$ -	\$ -	\$ 8,598	\$ -	\$ 86	\$ 21
Tax rate (per \$100K)	\$ 67.91	\$ 237.68	\$ -	\$ -	\$ 166.37	\$ -	\$ 67.91	\$ 67.90
<b>Average requisition, per folio:</b>								
Area D	\$ 534.68	\$ 971.76	\$ -	\$ -	\$ 859.78	\$ -	\$ 43.19	\$ 3.51

Reserve Summary:



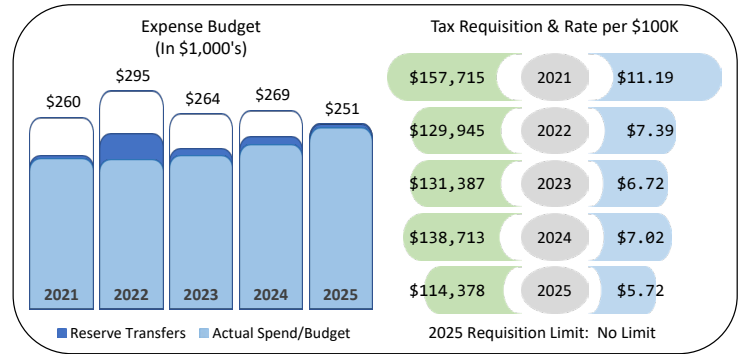
Budget Commentary and Service Goals:

- The 2025 service budget received from the City of Campbell River shows anticipated annual costs ranging from \$554,857 to \$699,839.
- The 2025 service budget from the City of Campbell River no longer includes the replacement of Fire Hall #1, which had been part of previous budgets with an estimated cost of \$21 million. Under the service contract terms, approximately 7% of this cost would have been allocated to Area D. The Fire Hall project will be reintroduced into future City budgets once the project timeline is finalized, and funding is formally secured. Per the Area Director, the annual base reserve transfer intended to fund future capital projects has been eliminated until a service review can be conducted. 2025 reserve transfer is limited to interest being earned on the balance.
- 2025 Requisition decline primarily due to elimination of reserve transfer. 2025 Service cost estimate from the City increased \$62,641 or 11.1% over the prior year.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 138,713	\$ 138,713	\$ 114,378	\$ 194,252	\$ 198,902	\$ 203,654	\$ 208,509
Other revenue	45,590	43,750	49,219	47,505	47,580	47,657	47,735
Sales of services	16,518	12,000	12,000	12,000	12,000	12,000	12,000
Transfers from reserves	-	-	14,000	-	-	-	-
Prior year surplus	93,713	74,245	61,322	-	-	-	-
	<u>294,534</u>	<u>268,708</u>	<u>250,919</u>	<u>253,757</u>	<u>258,482</u>	<u>263,311</u>	<u>268,244</u>
<b>Expense:</b>							
Operating expenses	223,174	268,708	245,450	250,002	254,652	259,404	264,259
Transfers to reserves	10,038	-	5,469	3,755	3,830	3,907	3,985
	<u>233,212</u>	<u>268,708</u>	<u>250,919</u>	<u>253,757</u>	<u>258,482</u>	<u>263,311</u>	<u>268,244</u>
<b>Surplus/(Deficit)</b>	<b>\$ 61,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

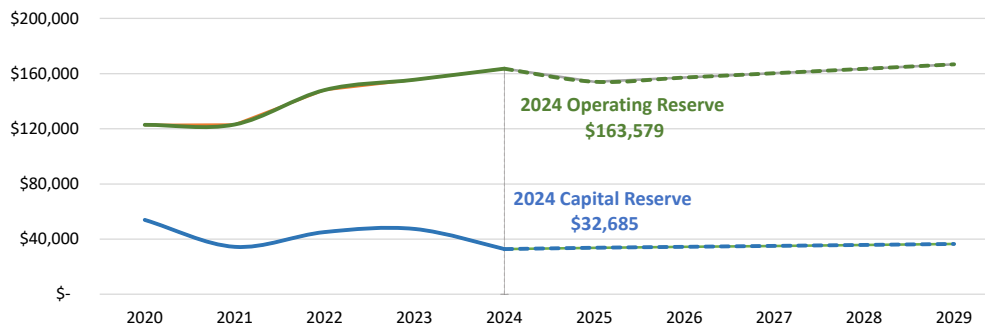
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 83,730	\$ 1,140	\$ 4,912	\$ 518	\$ 2,847	\$ 20,916	\$ 293	\$ 23
Tax rate (per \$100K)	\$ 5.72	\$ 20.02	\$ 19.45	\$ 19.45	\$ 14.02	\$ 17.16	\$ 5.72	\$ 5.72

Average requisition, per folio:

Area D	\$ 43.34	\$ 49.56	\$ 4,911.66	\$ 25.90	\$ 109.48	\$ 86.43	\$ 36.57	\$ 0.82
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**Reserves Summary:**



**Budget Commentary and Service Goals:**

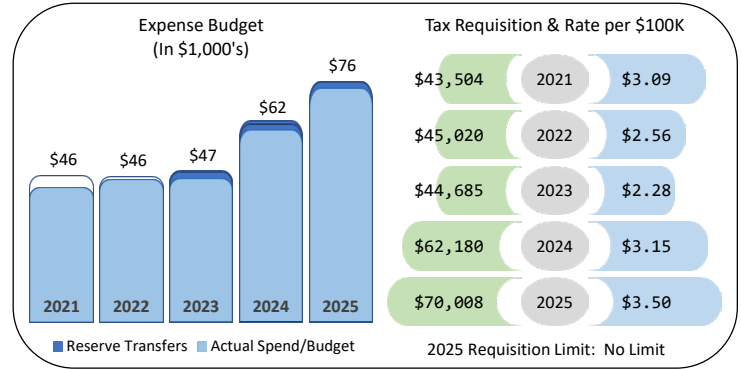
- Other revenue includes building permit and other fee revenues and interest. Sales of service includes any revenues earned under service agreements with other local governments. Expenses under budget due to unspent contingencies and lower than anticipated permits and licencing costs.
- 2024 Expense variance due to unspent legal and professional fee contingencies.
- Requisition increase primarily driven by higher insurance premiums and reduced surplus which had been at historically elevated levels, operating reserves used to reduce impact for 2025.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 62,180	\$ 62,180	\$ 69,622	\$ 75,538	\$ 77,547	\$ 80,510	\$ 84,373
Other revenue	3,189	-	1,674	1,150	1,173	1,196	1,220
Prior year surplus	1,832	269	3,885	-	-	-	-
	<b>67,201</b>	<b>62,449</b>	<b>75,181</b>	<b>76,688</b>	<b>78,720</b>	<b>81,706</b>	<b>85,593</b>
<b>Expense:</b>							
Operating expenses	60,577	62,449	73,507	75,538	77,547	80,510	84,373
Transfers to reserves	2,739	-	1,674	1,150	1,173	1,196	1,220
	<b>63,316</b>	<b>62,449</b>	<b>75,181</b>	<b>76,688</b>	<b>78,720</b>	<b>81,706</b>	<b>85,593</b>
<b>Surplus/(Deficit)</b>	<b>\$ 3,885</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

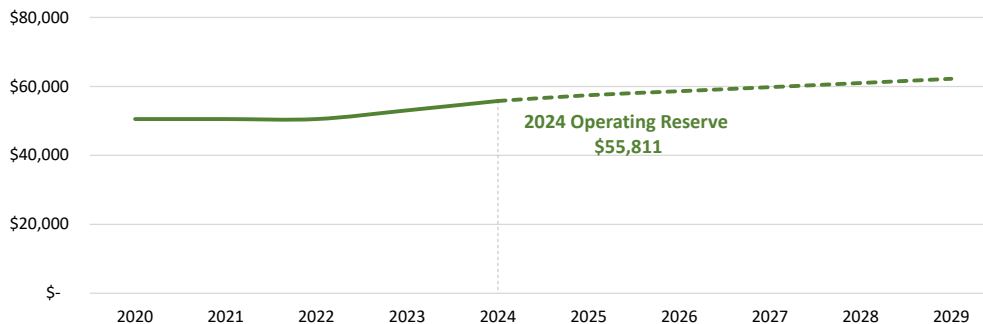
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 50,967	\$ 694	\$ 2,990	\$ 315	\$ 1,733	\$ 12,732	\$ 178	\$ 14
Tax rate (per \$100K)	\$ 3.48	\$ 12.19	\$ 11.84	\$ 11.84	\$ 8.53	\$ 10.45	\$ 3.48	\$ 3.48

Average requisition, per folio:

Area D	\$ 26.38	\$ 30.17	\$ 2,989.73	\$ 15.77	\$ 66.64	\$ 52.61	\$ 22.26	\$ 0.50
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**Reserves Summary:**



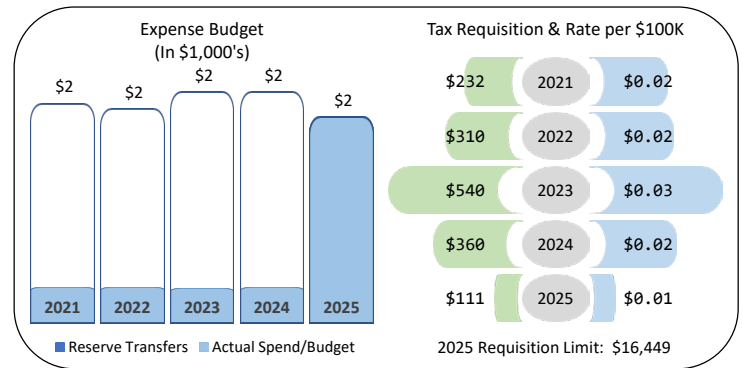
**Budget Commentary and Service Goals:**

- Contract costs with service provider increased \$10,686 or 18.5% over prior year budget.
- Service goals include adoption and implementation of new Animal Control Bylaw to meet the Board’s 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 360	\$ 360	\$ 111	\$ 2,114	\$ 2,117	\$ 2,121	\$ 2,125
Prior year surplus	2,006	2,006	2,000	-	-	-	-
	<u>2,366</u>	<u>2,366</u>	<u>2,111</u>	<u>2,114</u>	<u>2,117</u>	<u>2,121</u>	<u>2,125</u>
<b>Expense:</b>							
Operating expenses	366	2,366	2,111	2,114	2,117	2,121	2,125
	<u>366</u>	<u>2,366</u>	<u>2,111</u>	<u>2,114</u>	<u>2,117</u>	<u>2,121</u>	<u>2,125</u>
Surplus/(Deficit)	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 81	\$ 1	\$ 5	\$ 1	\$ 3	\$ 20	\$ 0	\$ 0
Tax rate (per \$100K)	\$ 0.01	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.01	\$ 0.01
Average requisition, per folio:								
Area D	\$ 0.04	\$ 0.05	\$ 4.77	\$ 0.03	\$ 0.11	\$ 0.08	\$ 0.04	\$ 0.00

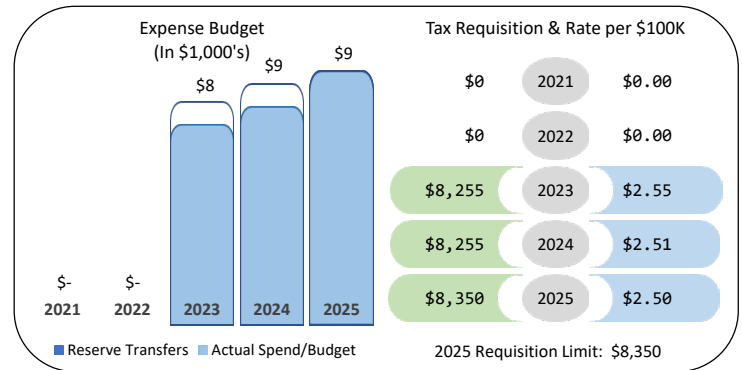
**Budget Commentary and Service Goals:**

- Service budget remains stable and available to support future bylaw complaint cases should they occur.
- Service levels assumed to be maintained at current levels.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 8,255	\$ 8,255	\$ 7,643	\$ 8,350	\$ 8,350	\$ 8,350	\$ 8,350
Prior year surplus	895	678	1,066	-	-	-	-
	<u>9,150</u>	<u>8,933</u>	<u>8,709</u>	<u>8,350</u>	<u>8,350</u>	<u>8,350</u>	<u>8,350</u>
<b>Expense:</b>							
Operating expenses	8,084	8,933	8,709	8,350	8,350	8,350	8,350
	<u>8,084</u>	<u>8,933</u>	<u>8,709</u>	<u>8,350</u>	<u>8,350</u>	<u>8,350</u>	<u>8,350</u>
<b>Surplus/(Deficit)</b>	<u>\$ 1,066</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	\$ 6,750	\$ 31	\$ -	\$ 101	\$ 731	\$ -	\$ 24	\$ 5
Tax rate (per \$100K)	\$ 2.29	\$ 8.01	\$ -	\$ 7.78	\$ 5.61	\$ -	\$ 2.29	\$ 2.29
<b>Average requisition, per folio:</b>								
Area D	\$ 17.40	\$ 30.79	\$ -	\$ 50.46	\$ 73.14	\$ -	\$ 24.30	\$ 0.46

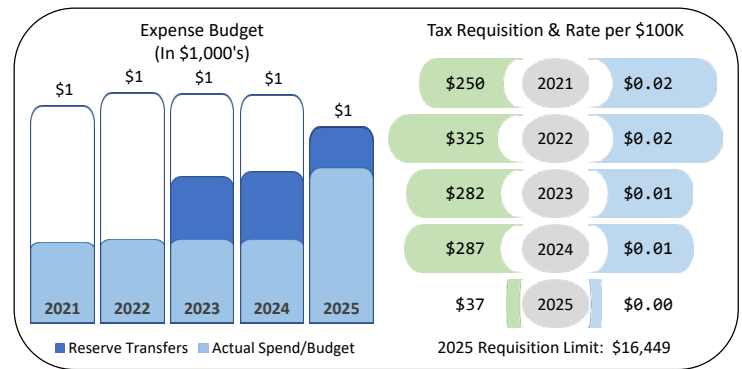
**Budget Commentary and Service Goals:**

- 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. All flood protection infrastructure is subject to a mandatory annual inspection.

**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.



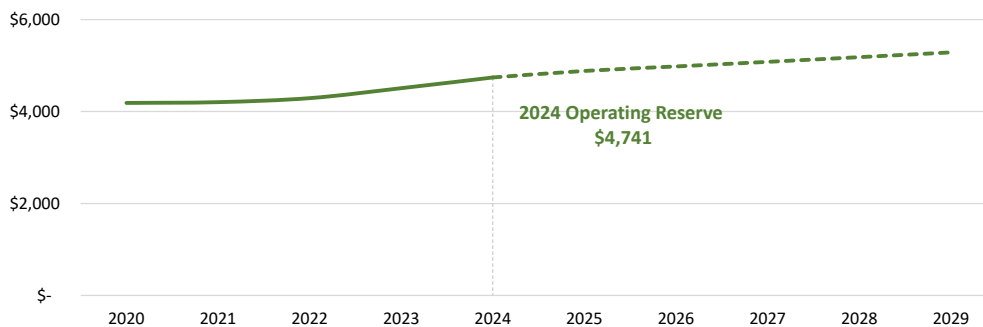
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 287	\$ 287	\$ 37	\$ 538	\$ 539	\$ 540	\$ 541
Other revenue	233	-	142	98	100	102	104
Prior year surplus	502	502	500	-	-	-	-
	<u>1,022</u>	<u>789</u>	<u>679</u>	<u>636</u>	<u>639</u>	<u>642</u>	<u>645</u>
<b>Expense:</b>							
Operating expenses	289	789	537	538	539	540	541
Transfers to reserves	233	-	142	98	100	102	104
	<u>522</u>	<u>789</u>	<u>679</u>	<u>636</u>	<u>639</u>	<u>642</u>	<u>645</u>
Surplus/(Deficit)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 27	\$ 0	\$ 2	\$ 0	\$ 1	\$ 7	\$ 0	\$ 0
Tax rate (per \$100K)	\$ 0.00	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.00
<b>Average requisition, per folio:</b>								
Area D	\$ 0.01	\$ 0.02	\$ 1.59	\$ 0.01	\$ 0.04	\$ 0.03	\$ 0.01	\$ 0.00

**Reserves Summary:**



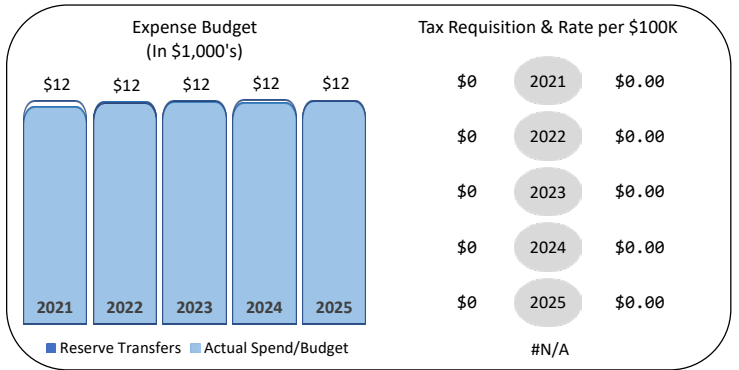
**Budget Commentary and Service Goals:**

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



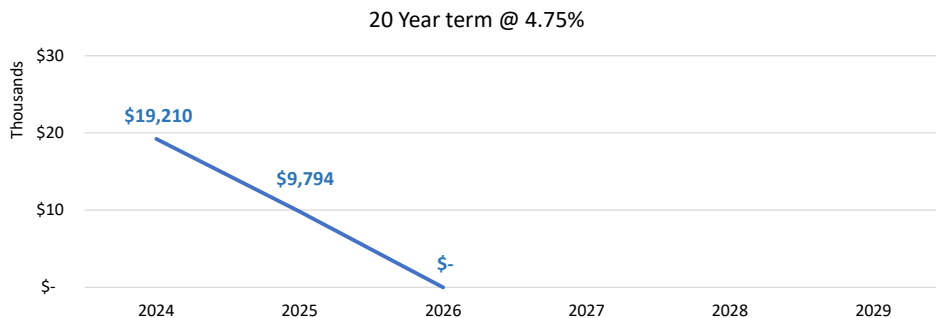
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Frontage and parcel taxes	\$ 11,764	\$ 11,764	\$ 11,783	\$ 11,961	\$ -	\$ -	\$ -
Prior year surplus	266	221	178	-	-	-	-
	12,030	11,985	11,961	11,961	-	-	-
<b>Expense:</b>							
Operating expenses	629	762	738	738	-	-	-
Debt principal	4,648	4,648	4,648	4,648	-	-	-
Debt interest	6,575	6,575	6,575	6,575	-	-	-
	11,852	11,985	11,961	11,961	-	-	-
<b>Surplus/(Deficit)</b>	<b>\$ 178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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:**

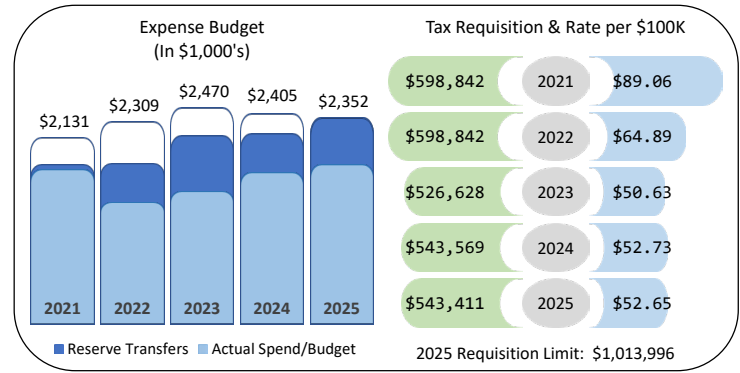
- Future goals including conducting 2025 Parcel Tax Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 543,569	\$ 543,569	\$ 499,482	\$ 747,747	\$ 756,977	\$ 752,370	\$ 747,640
Government transfers	-	50,000	-	-	-	-	-
Other revenue	106,848	-	66,433	54,937	64,036	73,317	82,783
Sales of services	1,389,778	1,424,709	1,386,878	1,398,698	1,412,681	1,440,932	1,469,747
Transfers from reserves	-	-	50,000	-	-	-	-
Prior year surplus	447,208	386,917	305,793	-	-	-	-
	<b>2,487,403</b>	<b>2,405,195</b>	<b>2,308,586</b>	<b>2,201,382</b>	<b>2,233,694</b>	<b>2,266,619</b>	<b>2,300,170</b>
<b>Expense:</b>							
Operating expenses	1,729,588	2,053,195	1,776,153	1,746,445	1,769,658	1,793,302	1,817,387
Transfers to reserves	452,022	352,000	532,433	454,937	464,036	473,317	482,783
	<b>2,181,610</b>	<b>2,405,195</b>	<b>2,308,586</b>	<b>2,201,382</b>	<b>2,233,694</b>	<b>2,266,619</b>	<b>2,300,170</b>
<b>Surplus/(Deficit)</b>	<b>\$ 305,793</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	\$ 486,048	\$ 7,224	\$ -	\$ -	\$ 6,127	\$ -	\$ 62	\$ 21
Tax rate (per \$100K)	\$ 48.39	\$ 169.37	\$ -	\$ -	\$ 118.56	\$ -	\$ 48.39	\$ 48.39

Average requisition, per folio:

Area D	\$ 379.43	\$ 481.58	\$ -	\$ -	\$ 612.69	\$ -	\$ 30.78	\$ 1.95
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**Capital Summary:**

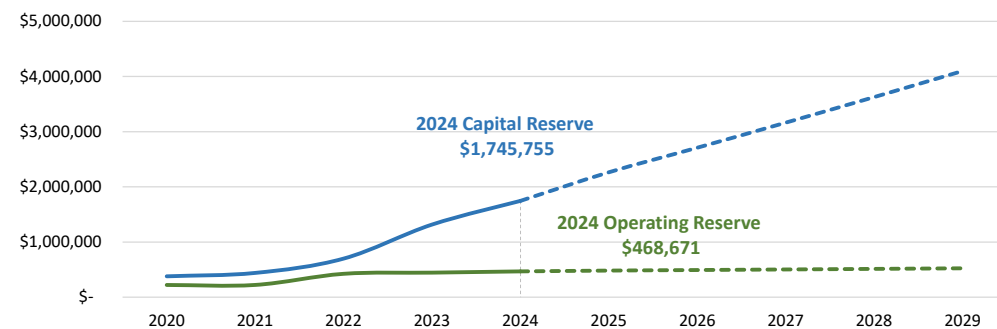
Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Meter Station Improvements</b>	-	-	-	\$ 66,252	-	-	Gas Tax
Meters installed in 2022, carry forward amount will be used for internet connection SCADA system and turbidity and chlorine sensors.							
<b>Water System Replacement and Rehabilitation</b>	\$ 1,000,000	-	-	-	-	-	Gas Tax
Contingency for replacement of AC watermains and other system enhancements needed to maintain the integrity of the water distribution system in Electoral Area D. Allocated funds will support any capital spending require to complete the Universal Metering Project where applicable.							
<b>Craig Rd Pressure Zone Upgrade</b>	-	-	\$ 100,000	-	-	-	Gas Tax
Research localized water pressure solution for Craig Rd.							
<b>Universal Metering Project</b>	\$ 2,750,562	-	-	-	-	-	Grants
Installation of water meters for all users currently being billed a flat annual rate. Project is 100% funded through Provincial grant programs.							

**Impact of the Capital Plan on the Operating Budget:** Capital projects in the Area D Water function will significantly impact the Operating Budget. System rehabilitation aims to replace faulty components and reduce leakage. However, the impending water metering program is expected to have the most substantial effects on the operating budget.

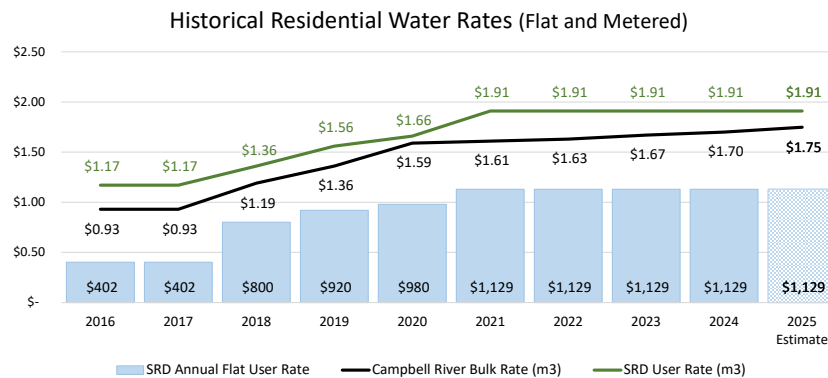
Firstly, water metering encourages conservation, reducing overall consumption and the costs associated with sourcing the bulk water supply. Secondly, accurate metering ensures fair billing based on actual usage, improving revenue stability and reducing discrepancies. Additionally, the data collected from metering end users can help identify leaks and inefficiencies in the system, leading to cost savings from timely repairs.

Overall, a water metering program promotes financial sustainability and efficient resource management within an operating budget. This will be particularly impactful for Area D residents given the relatively high cost of sourcing the water. Despite the anticipated savings, the budget projects a 5% increase in usage to be conservative and account for any dry weather; savings from repaired leaks will be accounted for as they are identified and repaired.

**Reserves Summary:**



**Rate Information:**



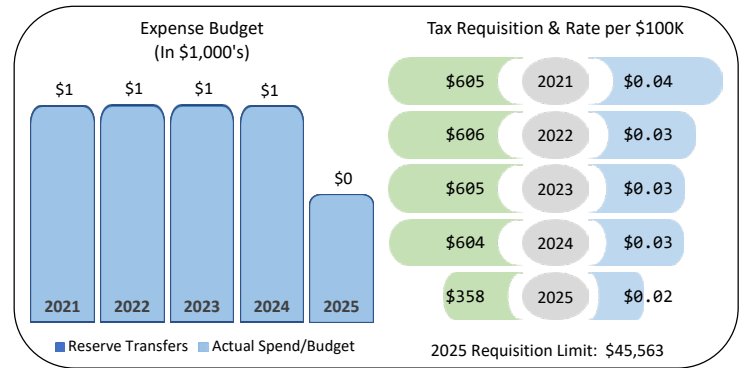
**Budget Commentary and Service Goals:**

- 2024 Budget of \$50,000 Government Transfers was the Growing Communities Fund portion of the Water Pressure Study; being carried forward and reclassified as a Transfer from Reserves for 2025.
- 2024 Operating expense budget included \$180,000 to account for water meter rebates. This was a non-recurring expense item leading to an overall operating budget decline for 2025.
- 2025 budget accounts for a 5% volume increase and a 2% bulk water rate increase, over 2024.
- Other revenue includes interest income being earned on reserve balances; any interest earned is being transferred back to the applicable reserve. 2025 Capital Reserve transfer increased to maintain requisition and build capital reserves for extensive future capital replacement projects. The service function operates and maintains approximately 24KM of water main. 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.
- Review and update the Rates and Regulation Bylaw to align with the transition to a fully metered system.
- Future goals also include working with the GIS Function and the City of Campbell River to update services area mapping and connection locations as well as reviewing the options to connect Bulk Water meters to a fibre optics network to allow for real-time monitoring.

**Service Description**

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

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



**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 604	\$ 604	\$ 358	\$ 358	\$ 358	\$ 358	\$ 358
Prior year surplus	1	1	-	-	-	-	-
	<u>605</u>	<u>605</u>	<u>358</u>	<u>358</u>	<u>358</u>	<u>358</u>	<u>358</u>
<b>Expense:</b>							
Operating expenses	605	605	358	358	358	358	358
	<u>605</u>	<u>605</u>	<u>358</u>	<u>358</u>	<u>358</u>	<u>358</u>	<u>358</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	\$ 262	\$ 4	\$ 15	\$ 2	\$ 9	\$ 65	\$ 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	\$ 0.16	\$ 15.37	\$ 0.08	\$ 0.34	\$ 0.27	\$ 0.11	\$ 0.00

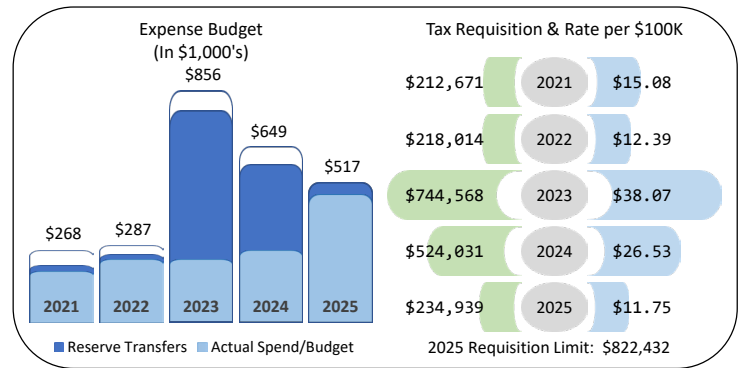
**Budget Commentary and Service Goals:**

- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 524,031	\$ 524,031	\$ 234,939	\$ 546,417	\$ 549,725	\$ 553,102	\$ 556,552
Government transfers	-	-	50,000	-	-	-	-
Other revenue	68,133	-	45,364	31,150	36,772	42,508	48,359
Transfers from reserves	-	75,000	125,000	-	-	-	-
Prior year surplus	53,973	49,760	61,240	-	-	-	-
	646,137	648,791	516,543	577,567	586,497	595,610	604,911
<b>Expense:</b>							
Operating expenses	266,764	398,791	471,179	296,417	299,725	303,102	306,552
Transfers to reserves	318,133	250,000	45,364	281,150	286,772	292,508	298,359
	584,897	648,791	516,543	577,567	586,497	595,610	604,911
Surplus/(Deficit)	\$ 61,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 171,987	\$ 2,342	\$ 10,089	\$ 1,064	\$ 5,847	\$ 42,963	\$ 601	\$ 47
Tax rate (per \$100K)	\$ 11.75	\$ 41.13	\$ 39.95	\$ 39.95	\$ 28.79	\$ 35.25	\$ 11.75	\$ 11.75

Average requisition, per folio:

Area D	\$ 89.02	\$ 101.81	\$ 10,088.83	\$ 53.20	\$ 224.88	\$ 177.53	\$ 75.12	\$ 1.68
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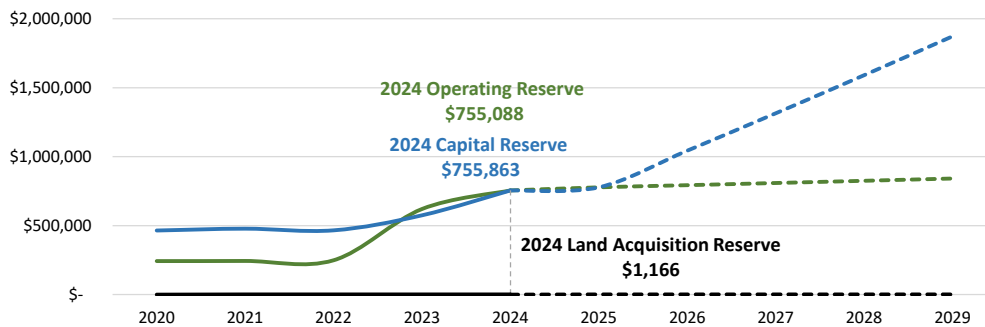
**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Hagel Park Greenway North/Storie Creek Trail</b>	\$ 51,654	-	-	-	-	-	Gas Tax
Hagel Park Greenway North and Storie Creek Trail Enhancement for trail connectivity and walkability throughout the area.							
<b>Hagel Park Drainage</b>	\$ 15,000	-	-	-	-	-	Gas Tax
Seasonal ponding within Hagel Park results in portions of the park being inaccessible and possible damage.							
<b>Salmon Point Trail Head Development</b>	\$ 21,440	-	-	-	-	-	Gas Tax
Upgrade of trailhead and trail. The park endures seasonal flooding and this has caused substantial degradation of the trail/trail head.							
<b>Hagel Park Washroom, Playground Surfacing &amp; St</b>	\$ 172,584	-	-	-	-	-	Gas Tax
Various improvements and rehabilitation for components of Hagel Park.							
<b>Mitlenatch Park Fence Replacement</b>	-	\$ 25,000	-	-	-	-	Gas Tax
Replacement of current fence to enhance park aesthetics.							

**Impact of the Capital Plan on the Operating Budget:** Projects in the Area D Parks function are primarily replacement and refurbishment of existing capital infrastructure and are generally not anticipated to generate additional operational costs. The Hagel Park drainage project will increase the level of service at that park by expanding the number of days each year a portion of the park can be accessed.

This proactive approach to capital replacement minimizes unexpected breakdowns and emergency repairs, leading to more predictable and controlled maintenance expenses.

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Other revenue includes interest income.
- Transfers from reserves includes \$75,000 for Parks Master Plan.
- Expense variance primarily due to carry forward of Parks Master plan project.
- 2025 budget includes \$6,000 increase to engineering fees to support Hagel Park capital upgrades. Support services allocation (SRD corporate policy) also increased by \$10,000 due to a relatively higher frequency of transaction in prior years.
- 2025 Budget includes funding for \$100,000 Active Transportation Plan, funded 50% from Gas Tax (Transfers from Reserves) and 50% Provincial government transfers.
- Base amount of reserve transfer was eliminated for 2025. Reserve transfer amount relates to interest being earned on the reserve balance.

**2024 Completed projects include:**

- Oyster River Nature Park trail repairs, parking lot improvements and entrance kiosk refurbishment.
- Oyster River Nature Park riverbank inspection.
- Storie Creek entrance sign and fencing refurbishment.
- Danger tree assessments and mitigation in Oyster River Nature Park, Storie Creek Park, Seawave Park, Maple Park, Mitlenatch Park, and Hagel Park.
- Scotch broom removal at Glenmore Road Park.
- Capital project planning for Hagel Park washroom, Salmon Point Rd Trailhead development and Storie Creek Trail.

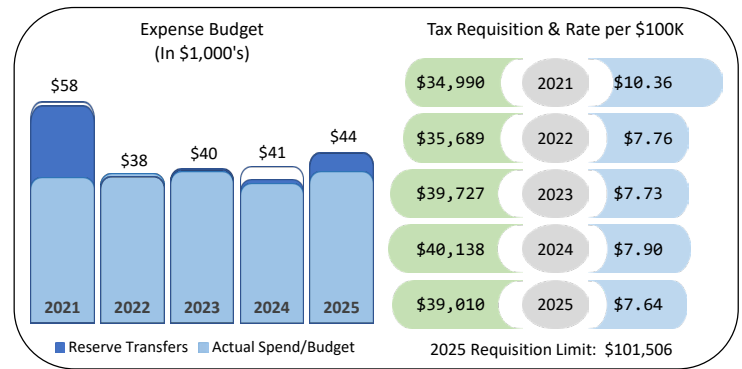
**2025 Service Goals**

- Commence Parks Master Plan.
- Commence construction of the Hagel Park Washroom and drainage improvement project.
- Complete planning for Salmon Point Rd Trailhead development and Storie Creek Trail and Hagel Greenway development.
- Ongoing phased replacement and refurbishment of park signage.

**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 of the 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.



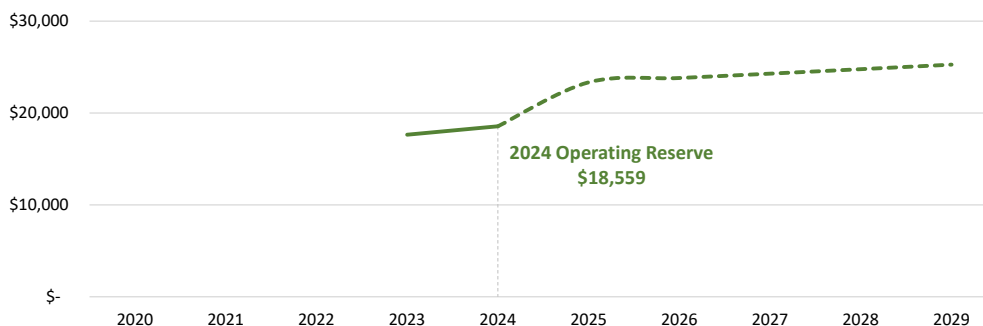
**Operating Budget:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 40,138	\$ 40,138	\$ 39,010	\$ 40,488	\$ 41,713	\$ 42,975	\$ 44,275
Other revenue	1,269	358	915	825	834	844	854
Prior year surplus	577	282	4,521	-	-	-	-
	<u>41,984</u>	<u>40,778</u>	<u>44,446</u>	<u>41,313</u>	<u>42,547</u>	<u>43,819</u>	<u>45,129</u>
<b>Expense:</b>							
Operating expenses	36,552	40,778	39,657	40,846	42,071	43,333	44,633
Transfers to reserves	911	-	4,789	467	476	486	496
	<u>37,463</u>	<u>40,778</u>	<u>44,446</u>	<u>41,313</u>	<u>42,547</u>	<u>43,819</u>	<u>45,129</u>
Surplus/(Deficit)	\$ 4,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 38,581	\$ 49	\$ -	\$ -	\$ 299	\$ -	\$ 81	\$ 0
Tax rate (per \$100K)	\$ 7.64	\$ 26.76	\$ -	\$ -	\$ 18.73	\$ -	\$ 7.64	\$ 7.63
<b>Average requisition, per folio:</b>								
Area D	\$ 53.73	\$ 7.03	\$ -	\$ -	\$ 99.62	\$ -	\$ 81.18	\$ 0.18

**Reserve Summary:**



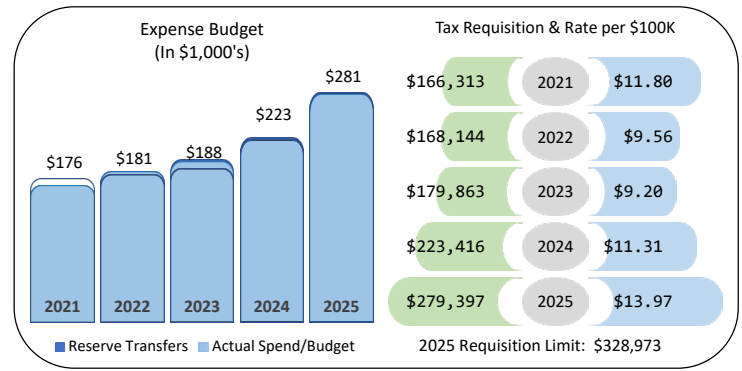
**Budget Commentary and Service Goals:**

- Reserve comes from a one-time credit received in 2020 from BC Hydro.
- Reserve transfers include other revenue, which is the interest being earned on the reserve balance.
- Goals include review of lighting along Glenmore Road.

**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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 223,416	\$ 223,416	\$ 279,397	\$ 287,368	\$ 298,445	\$ 309,852	\$ 325,049
Other revenue	1,897	-	1,160	796	812	829	845
	225,313	223,416	280,557	288,164	299,257	310,681	325,894
<b>Expense:</b>							
Operating expenses	209,573	212,373	278,612	287,368	298,445	309,852	325,049
Transfers to reserves	1,897	-	1,160	796	812	829	845
Prior year deficit	14,628	11,043	785	-	-	-	-
	226,098	223,416	280,557	288,164	299,257	310,681	325,894
<b>Surplus/(Deficit)</b>	\$ (785)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tax Requisition:**

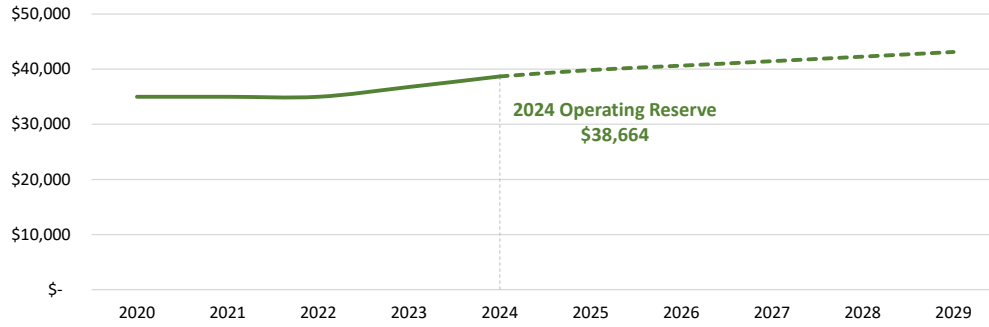
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 204,532	\$ 2,785	\$ 11,998	\$ 1,265	\$ 6,953	\$ 51,093	\$ 715	\$ 56
Tax rate (per \$100K)	\$ 13.97	\$ 48.91	\$ 47.51	\$ 47.51	\$ 34.24	\$ 41.92	\$ 13.97	\$ 13.97
<b>Average requisition, per folio:</b>								
Area D	\$ 105.87	\$ 121.07	\$ 11,997.95	\$ 63.27	\$ 267.44	\$ 211.13	\$ 89.33	\$ 2.00

**Capital Summary:**

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>Area D Bus Shelters</b>	\$ 154,526	-	-	-	-	-	Gas Tax / Grants
Install transit shelters in Area D; funding comes from Growing Communities Fund and Gas Tax.							

**Impact of the Capital Plan on the Operating Budget:** Overall, new bus shelters improve service quality and passenger satisfaction while having only a minimal impact on the operating budget. Although the shelters are lit, leading to a marginal increase in utility costs, the primary budgetary impacts are related to increased repairs and maintenance due to potential graffiti and vandalism.

**Reserves Summary:**



**Budget Commentary and Service Goals:**

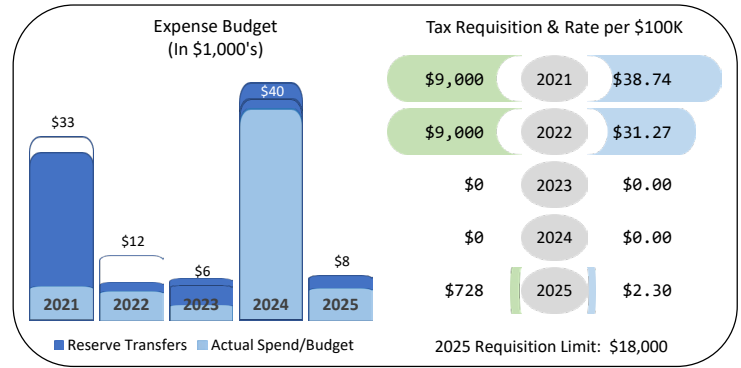
- 2025 service budget received by the City of Campbell River increased 28.7% over the prior year. Significant changes include an anticipated \$444,427, or 20% increase in the BC Transit Contract and \$7,869, or 5.9%, increase in administration costs. Transit revenues earned are also forecasted to decrease \$47,844, or 6.0%.
- 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.
- Service goals include negotiation of Transportation Agreement with the City of Campbell River
- 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:**

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ -	\$ -	\$ 1,750	\$ 3,210	\$ 3,262	\$ 3,315	\$ 3,370
Government transfers	10,000	-	-	-	-	-	-
Other revenue	4,422	-	2,156	1,480	1,510	1,540	1,571
Transfers from reserves	28,000	36,000	4,253	-	-	-	-
Prior year surplus	3,562	3,562	152	-	-	-	-
	<b>45,984</b>	<b>39,562</b>	<b>8,311</b>	<b>4,690</b>	<b>4,772</b>	<b>4,855</b>	<b>4,941</b>
<b>Expense:</b>							
Operating expenses	41,410	39,562	6,155	3,210	3,262	3,315	3,370
Transfers to reserves	4,422	-	2,156	1,480	1,510	1,540	1,571
	<b>45,832</b>	<b>39,562</b>	<b>8,311</b>	<b>4,690</b>	<b>4,772</b>	<b>4,855</b>	<b>4,941</b>
Surplus/(Deficit)	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

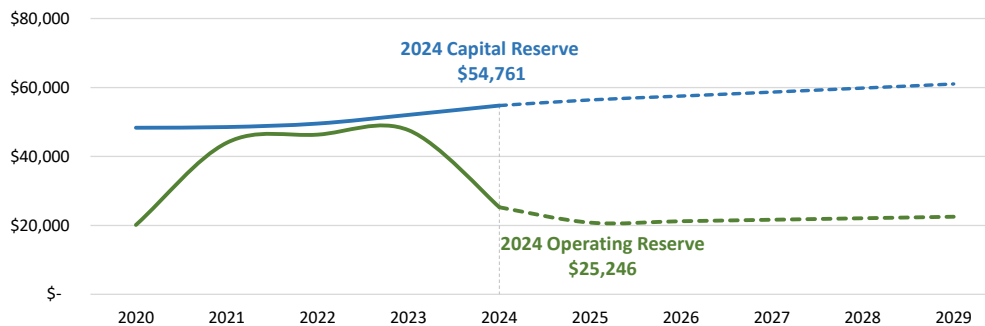
**Tax Requisition:**

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 525	\$ 45	\$ -	\$ -	\$ 159	\$ -	\$ -	\$ -
Tax rate (per \$100K)	\$ 2.30	\$ 8.06	\$ -	\$ -	\$ 5.64	\$ -	\$ -	\$ -

Average requisition, per folio:

Area D	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
	\$ 14.99	\$ 11.13	\$ -	\$ -	\$ 79.42	\$ -	\$ -	\$ -

**Reserves Summary:**



**Budget Commentary and Service Goals:**

- Requisition set to fund ongoing maintenance and a capital transfer for future capital works. Any excess operational cost being funded by reserves.
- Future works include incorporating maintenance activities identified in the riverbank condition assessment into budget planning for future projects and asset management.

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# 2025 – 2029 Financial Plan

Section:

Strathcona Gardens Commission

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## Strathcona Gardens Recreation Complex



The **Strathcona Gardens Recreation Complex** is a versatile facility situated in Campbell River. It features two NHL-sized arenas, a leisure ice pad, a 37.5-meter pool, a leisure pool, a weight room, a fitness studio, and meeting rooms. While user fees contribute to its operation, the facility is primarily funded by taxpayers from the City of Campbell River and Electoral Area D (Oyster Bay-Buttle Lake). Currently, the complex is undergoing construction for a new aquatic space. During this time, the existing aquatic area will remain operational, and once the new pool is completed, the current space will be renovated to create a dedicated rehabilitation and fitness area.

Strathcona Gardens Recreation Complex includes the following functions:

**Function # - Function Description**

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

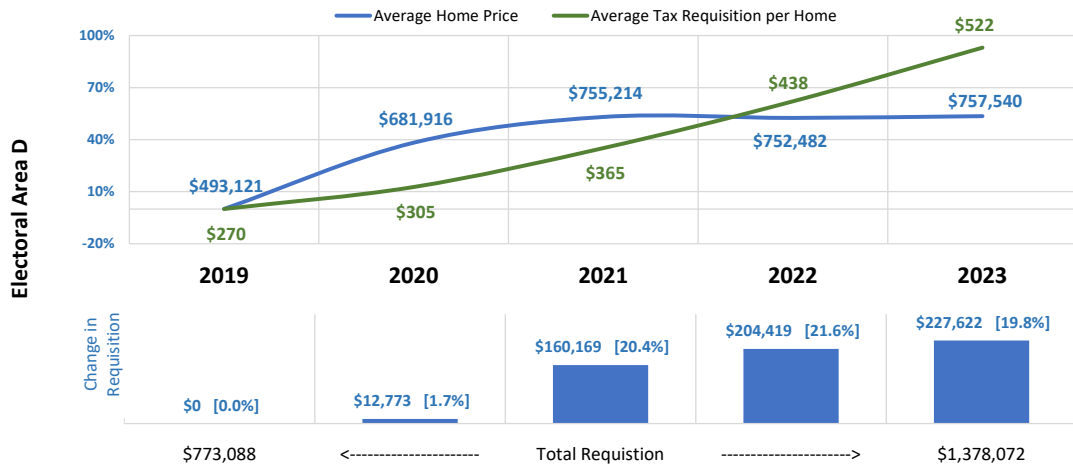
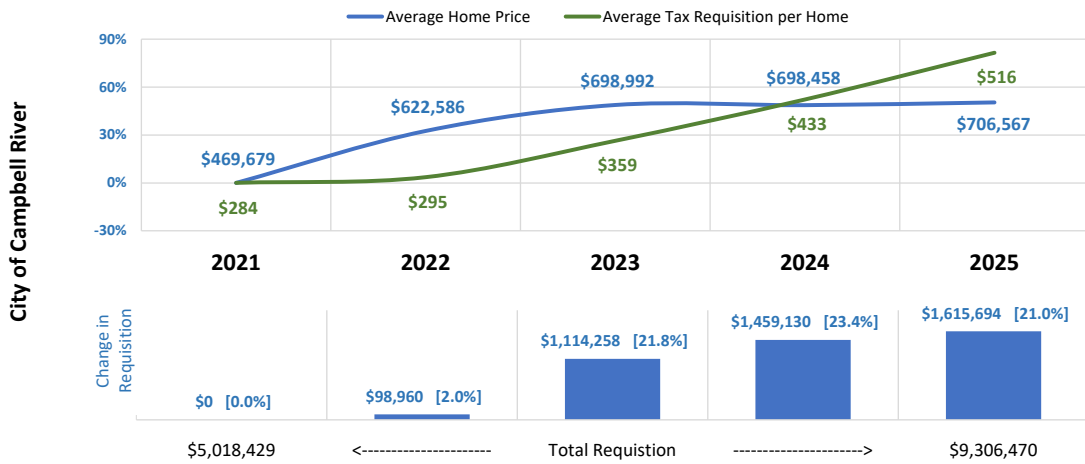
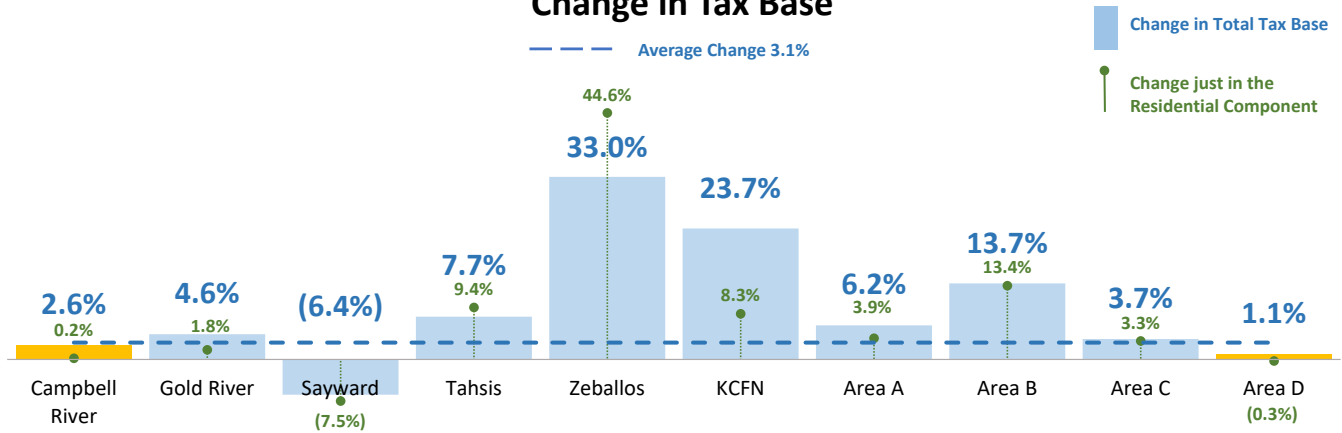
641 - Strathcona Gardens - Administration & Concession

642 - Strathcona Gardens - Aquatics, Fitness & Rehab

643 - Strathcona Gardens - Facility Operations

644 - Strathcona Gardens - Ice & Other Programs

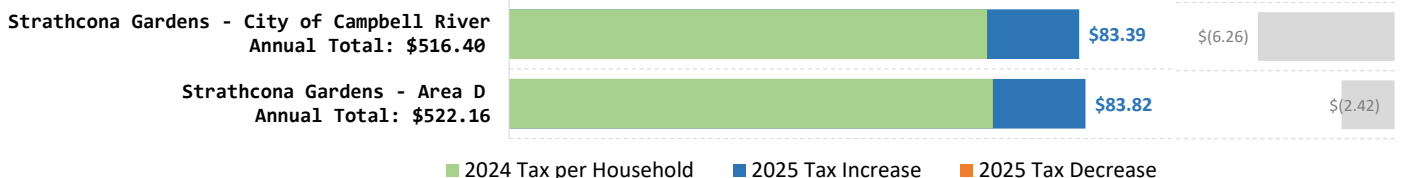
Change in Tax Base



Estimated Tax Requisition per Average Household is \$519.28 for 2025. [2024 = \$435.67]

Average Home Value is \$732,053 for 2025. [2024 = \$725,470]

Impact of Assessment Shift: \$(8.68) per Home

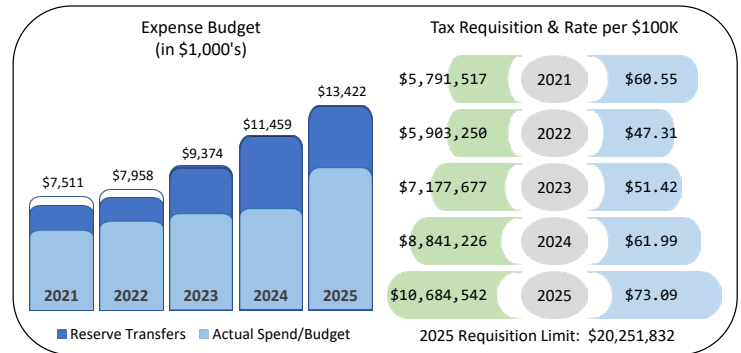


Service Description

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)

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 8,841,226	\$ 8,841,226	\$ 10,684,542	\$ 13,088,664	\$ 13,231,945	\$ 13,380,172	\$ 13,533,511
Grants in lieu	80,264	55,000	55,000	55,000	55,000	55,000	55,000
Government transfers	10,475	10,244	10,244	10,244	10,244	10,244	10,244
Other revenue	548,919	11,700	187,642	47,449	36,664	27,764	21,097
Sales of services	1,820,314	1,735,470	1,834,570	1,871,261	1,908,686	1,946,859	1,985,797
Prior year surplus	826,199	805,057	650,101	-	-	-	-
	12,127,397	11,458,697	13,422,099	15,072,618	15,242,539	15,420,039	15,605,649
<b>Expense:</b>							
Operating expenses	6,709,980	7,206,667	7,416,082	7,563,268	7,743,974	7,930,374	8,122,651
Transfers to reserves	4,767,316	4,252,030	4,037,742	285,749	274,964	266,064	259,397
Debt principal	-	-	626,372	2,298,796	2,298,796	2,298,796	2,298,796
Debt interest	-	-	1,341,903	4,924,805	4,924,805	4,924,805	4,924,805
	11,477,296	11,458,697	13,422,099	15,072,618	15,242,539	15,420,039	15,605,649
<b>Surplus/(Deficit)</b>	\$ 650,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	\$ 7,334,458	\$ 103,899	\$ 7,628	\$ 124,653	\$ 1,682,407	\$ 36,962	\$ 16,364	\$ 99	\$ 9,306,470
Area D	1,008,817	13,735	59,178	6,241	34,296	252,004	3,525	276	1,378,072
<b>Total Requisition</b>	\$ 8,343,275	\$ 117,634	\$ 66,805	\$ 130,894	\$ 1,716,703	\$ 288,966	\$ 19,889	\$ 375	\$ 10,684,542

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	\$ 8,343,275	\$ 117,634	\$ 66,805	\$ 130,894	\$ 1,716,703	\$ 288,966	\$ 19,889	\$ 375
Area D rate (per \$100K)	\$ 68.93	\$ 241.25	\$ 234.36	\$ 234.36	\$ 168.88	\$ 206.79	\$ 68.93	\$ 68.93
CCR rate (per \$100K)	\$ 73.09	\$ 255.80	\$ 248.49	\$ 248.49	\$ 179.06	\$ 219.26	\$ 73.09	\$ 73.09

Average requisition, per folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
City of Campbell River	\$ 516.40	\$ 4,947.56	\$ 1,525.55	\$ 2,444.17	\$ 2,199.22	\$ 293.35	\$ 527.89	\$ 4.97
Area D	522.16	597.18	59,177.62	312.07	1,319.08	1,041.34	440.61	9.85
<b>Regional Average</b>	\$ 519.28	\$ 2,772.37	\$ 30,351.58	\$ 1,378.12	\$ 1,759.15	\$ 667.34	\$ 484.25	\$ 7.41

Capital Summary:

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>*** EQUIPMENT &amp; GENERAL ADMINISTRATION ***</b>							
<b>Building Improvements</b> Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.	-	\$ 100,000	\$ 100,000	\$ 100,000	-	-	Reserves
<b>IT Infrastructure Replacements</b> Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.	-	-	\$ 35,000	-	-	-	Reserves
<b>Workstation Replacements</b> Annual workstation / laptops for staff as per replacement schedule.	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
<b>Small Equipment Replacement</b> Recurring allowance for replacement of any aged machinery, tools, or equipment.	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Reserves
<b>Website Redevelopment</b> Strathcona Gardens portion of the srd.ca website and server upgrade.	-	\$ 50,000	-	-	-	-	Reserves
<b>Billboard Upgrades</b> Upgrade to the lighted sign on Dogwood Street to better advertise news and events to the public and increase engagement.	-	\$ 120,000	-	-	-	-	Reserves
<b>General Facility Exterior Cladding</b> Enhance the durability, aesthetic appeal, and energy efficiency of the facility by installing or upgrading exterior cladding.	-	-	-	-	\$ 200,000	\$ 200,000	Reserves
<b>Vehicle Replacement</b> Ongoing fleet replacement.	-	-	-	-	\$ 70,000	-	Reserves
<b>Exterior Parking Lot Lighting</b> Replacement and upgrade of all existing light standards to increase overall usability and enhance nighttime security.	-	-	-	-	-	\$ 200,000	Reserves

**Impact of the Capital Plan on the Operating Budget:** Most projects in this section involve the replacement and refurbishment of existing capital infrastructure, which already has established operating budgets. Therefore, it is expected that there will be little to no impact on operating costs. A modest cost savings is anticipated from the website redevelopment, as the Gardens' website will now be integrated with the corporate website, reducing ongoing maintenance and upkeep. The new site will be more modern and user-friendly, resulting in shorter staff training times and allowing for quicker updates.

The upgrade of the billboard is also expected to have minimal impact, despite a slight increase in utility costs associated with operating a lighted sign. However, the new energy-efficient lighting is expected to reduce overall utility expenses over time.

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>*** POOL &amp; WELLNESS CENTER ***</b>							
<b>Building Improvements</b> Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.	-	-	-	-	\$ 100,000	-	Reserves
<b>Energy Recovery Project</b> In progress. Phase 1 completed for CO2 and Boilers, Phase 2 to commence for AHU and Dehumidifiers.	\$ 51,156	-	-	-	-	-	Grants
<b>Fitness and Rehab Equipment</b> Clinical exercise stepper.	-	-	\$ 200,000	\$ 250,000	-	-	Reserves
<b>Air Handler Replacement - HU1</b> 2024 Budget includes replacement of HU2/HRU1 units for pool. 2026 Budget includes HU1 Replacement.	-	-	-	\$ 120,000	-	-	Reserves

**Impact of the Capital Plan on the Operating Budget:** Most of the projects in this section focus on replacing and refurbishing existing capital infrastructure, all of which already have established operating budgets. As a result, it is anticipated that there will be minimal to no impact on operating costs. Electrical projects, in particular, are expected to transition to more energy-efficient equipment, helping to offset utility expenses.

The budget allocated for building improvements aims to enhance maintenance and extend the lifespan of the buildings and equipment. Proactive maintenance generally reduces overall repair and maintenance costs and minimizes the need for emergency repairs, which often come with a premium for expedited work.

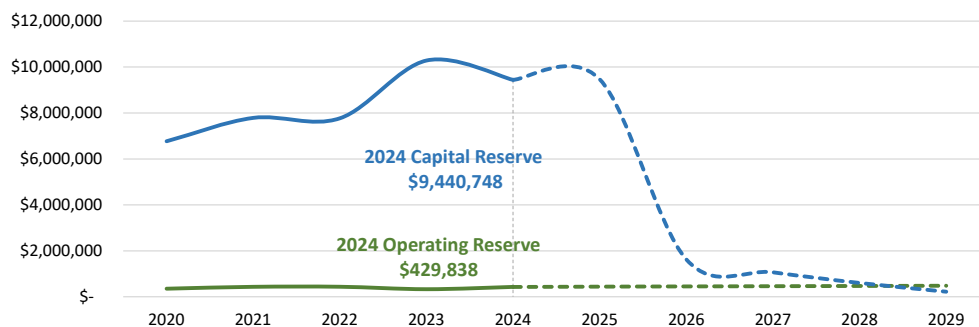
Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>*** ARENAS ***</b>							
<b>Building Improvements</b> Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.	\$ 100,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	Reserves
<b>Rod Brind 'Amour Arena Design</b> Growing Communities Fund Portion of the design fore the new arenas.	\$ 300,000	-	-	-	-	-	Grants
<b>CO2 Plant Upgrades</b> CO2 Refrigerant HR Optimization & Dehumidifier Upgrade, with preheat coil, to improve energy efficiency and service levels.	\$ 563,500	\$ 197,500	-	-	-	-	Reserves / Grants
<b>Board and Gate Replacements</b> Arena 2, Leisure Ice, and Zamboni gate replacements to enhance the efficiency and safety of ice resurfacing operations.	-	-	\$ 700,000	-	-	-	Reserves
<b>Arena 2 and Leisure Ice Dressing Room Upgrades</b> Enhancements to the flooring and dressing rooms, ensuring improved aesthetics and functionality for the facility.	-	-	-	\$ 100,000	\$ 220,000	\$ 100,000	Reserves
<b>Ice Re-Surfacers Rebuild/Replacement</b> Replacement of the ice-resurfacer to ensure optimal ice quality and maintenance for the facility.	-	-	-	\$ 175,000	-	-	Reserves

**Impact of the Capital Plan on the Operating Budget:** Most of the projects in this section focus on replacing and refurbishing existing capital infrastructure, all of which already have established operating budgets. As a result, it is anticipated that there will be minimal to no impact on operating costs. The CO2 plant upgrades are anticipated to reduce overall natural gas usage; the budget assumes higher rates, as applied by Fortis BC, with lower usage volume leading to a small annual increase in energy costs.

Project Title	2024 Carry Forward	2025	2026	2027	2028	2029	Funding
<b>*** REC-REATE ***</b>							
<b>REC-REATE Phase 1</b> Phase 1 of the RECREATE PROJECT	\$ 67,453,365	-	-	-	-	-	Debt / Reserves
<b>Pool Rock Climbing Wall</b> Public identified this is a priority and fundraising has been occurring for many years. Will occur alongside REC-REATE.	\$ 75,000	-	-	-	-	-	Reserves
<b>REC-REATE Phase 2</b> Rod Brind 'Amour Arena Refurbishment	-	-	\$61,000,000	-	-	-	Debt / Reserves

**Impact of the Capital Plan on the Operating Budget:** Most of the projects in this section involve replacing or refurbishing existing capital infrastructure, which already has established operating budgets. Therefore, operating costs are expected to remain largely unchanged except for the increase related to debt servicing costs to maintain the loan.

**Reserve Summary:**

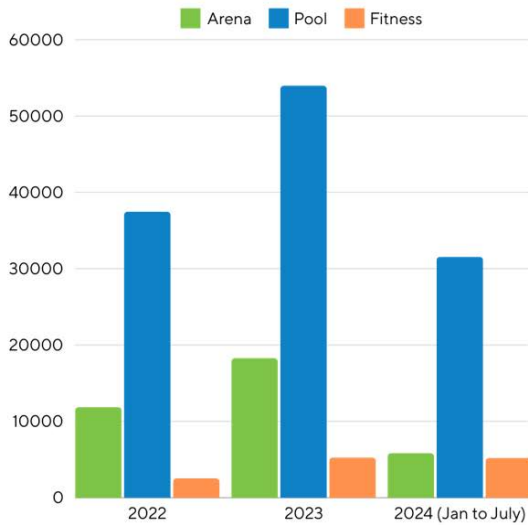


**Budget Commentary and Service Goals:** (Overview, see below for detailed discussion on each sub-function)

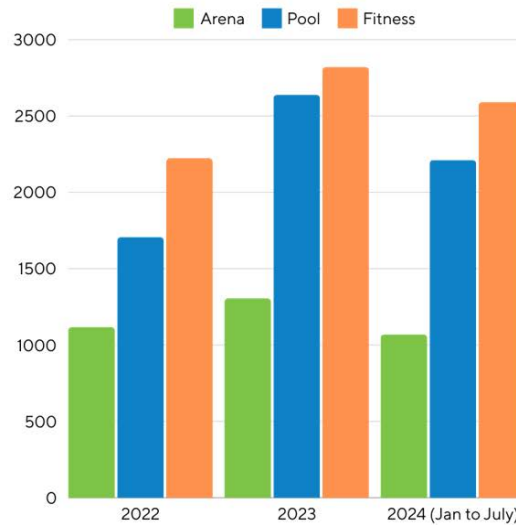
- The growth of the City of Campbell River and Electoral Area D should have a positive effect on future Strathcona Gardens revenue.

Excerpts from the **October 2024 KPI presentation** at the Strathcona Gardens Commission meeting. Link to full presentation is available on the [SRD.ca website](https://www.srd.ca/website), or watch the presentation on the [SRD YouTube Channel](https://www.srd.ca/youtube-channel).

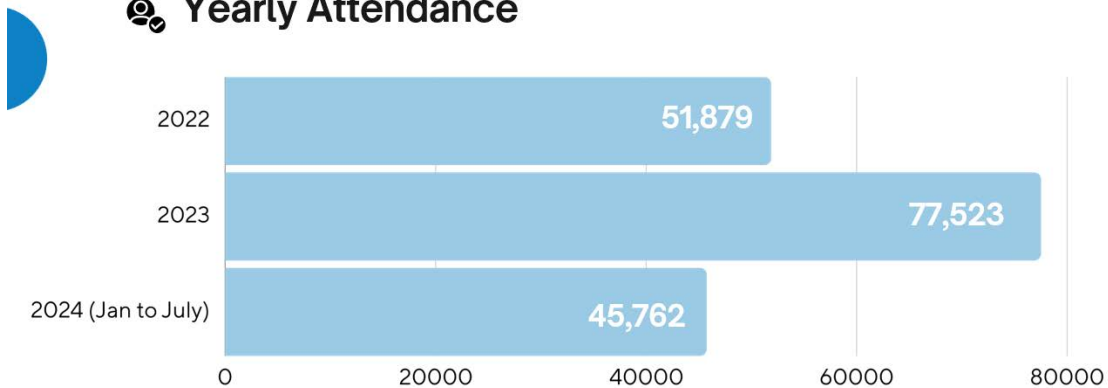
 **Drop-in Attendance**



 **Program Attendance**



 **Yearly Attendance**



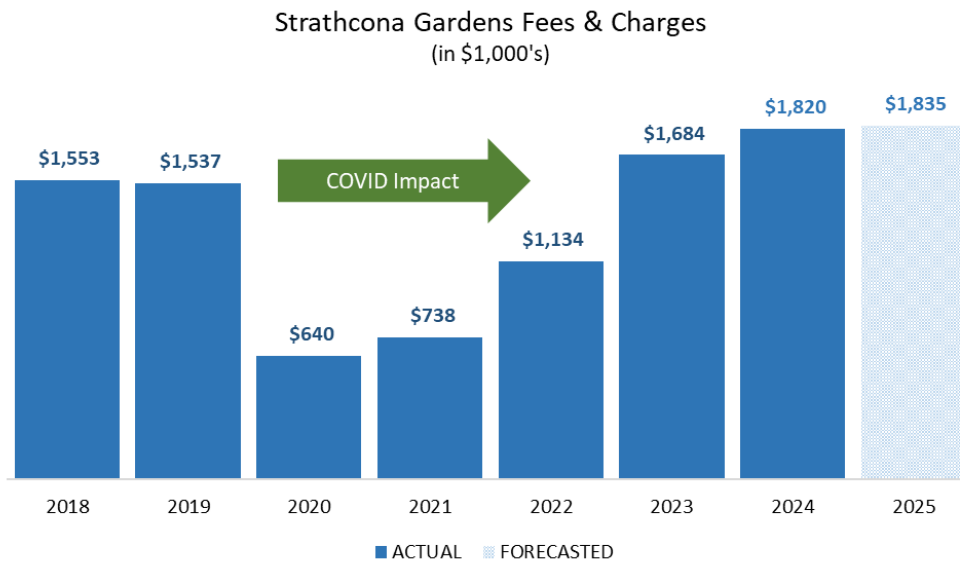
Sub-Function 640 –Administration (included in the consolidated totals on the prior page)

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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
<b>Revenue:</b>							
Property tax requisition	\$ 8,841,226	\$ 8,841,226	\$ 10,684,542	\$ 13,088,664	\$ 13,231,945	\$ 13,380,172	\$ 13,533,511
Grants in lieu	80,264	55,000	55,000	55,000	55,000	55,000	55,000
Government transfers	10,475	10,244	10,244	10,244	10,244	10,244	10,244
Other revenue	548,919	11,700	187,642	47,449	36,664	27,764	21,097
Sales of services	1,820,314	1,735,470	1,834,570	1,871,261	1,908,686	1,946,859	1,985,797
Prior year surplus	826,199	805,057	650,101	-	-	-	-
	12,127,397	11,458,697	13,422,099	15,072,618	15,242,539	15,420,039	15,605,649
<b>Expense:</b>							
Operating expenses	1,556,754	1,902,643	1,780,272	1,827,585	1,876,580	1,927,319	1,979,866
Transfers to reserves	4,767,316	4,252,030	4,037,742	285,749	274,964	266,064	259,397
Debt principal	-	-	626,372	2,298,796	2,298,796	2,298,796	2,298,796
Debt interest	-	-	1,341,903	4,924,805	4,924,805	4,924,805	4,924,805
	6,324,070	6,154,673	7,786,289	9,336,935	9,375,145	9,416,984	9,462,864

Budget Commentary and Service Goals:

- Sales of service revenues include all user fee and rental income.



- Operating expenses decline due to reduction in professional fee contingency related to union negotiations.
- Right sizing staff levels and introducing new programs will increase revenues.
- Debt principal and interest based on 4.2% 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 for many an important step towards achieving an excellent customer satisfaction experience. The customer service representatives work with all other functions at Strathcona Gardens to facilitate programs, facility bookings, merchandise sales and endeavor to generate other annual promotional opportunities. This function also oversees the financial reporting, maintains the point of sale system, and shares customer feedback with all departments to improve service to the public.

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.

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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Operating expenses	\$ 677,006	\$ 733,334	\$ 759,312	\$ 790,356	\$ 809,842	\$ 829,911	\$ 850,582

**Budget Commentary and Service Goals:**

- 2025 Budget includes \$5,000 increase for bank fees and charges due to increased revenues & merchant fees.

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

**Overview:**

The aquatics function at Strathcona Gardens offers a wide range of services designed to benefit the community, individuals, and families alike. These include swim lessons, advanced aquatic leadership courses, rehabilitation services, day camps, fitness programs (both registered and drop-in), and special events. Rehabilitation services cover a comprehensive approach to health, offering evaluations, tailored program design, and wellness education for all ages and abilities.

For families, the facility provides enriching day camps that support children and youth development, along with swim lessons that enhance water safety and skills. Youth benefit from advanced aquatic leadership courses, which foster teamwork, leadership, and physical fitness, while also preparing them for future careers in aquatic services.

The facility is also an essential resource for single professionals seeking convenient fitness options that fit their busy lifestyles, including both drop-in and registered fitness programs.

Since April 2009, the Strathcona Regional District (SRD) has maintained a contract with Island Health to provide residents with access to specialized services and funding. These services address chronic disease management, falls prevention, stroke recovery, and cardiac rehabilitation, ensuring that the health needs of the community are met across all age groups. This partnership also provides crucial support for individuals facing specialty health challenges, allowing them to access the care and resources they need for a healthier life.

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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Operating expenses	\$ 1,612,548	\$ 1,658,514	\$ 1,824,985	\$ 1,907,689	\$ 1,963,060	\$ 2,020,093	\$ 2,078,836

**Budget Commentary and Service Goals:**

- Anticipated to be on budget for 2024.

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. This function conducts regular audits and compliance checks to adhere to all health and safety regulations, this in conjunction with detailed daily, weekly, monthly and yearly checks and inspections reduce downtime and allowing for 358 days of access to Strathcona Gardens.

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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Operating expenses	\$ 2,472,938	\$ 2,439,452	\$ <b>2,560,747</b>	\$ 2,527,627	\$ 2,570,425	\$ 2,614,508	\$ 2,659,913

**Budget Commentary and Service Goals:**

- Anticipated to be under budget in 2024.
- 2025 Budget includes a \$75,000 addition for hydro and heating costs due to extended hours of operation and carbon taxes.
- Parking lot low lighting concerns will be addressed in early 2025 and funded from the 2025 operations budget.

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.

This function plays a crucial role in supporting youth in the community by offering access to after-school programs that promote physical activity, skill development, and social engagement. These programs help foster a sense of community, providing valuable opportunities for local youth to stay active and involved.

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

	2024 Projection	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Operating expenses	\$ 390,734	\$ 472,724	\$ <b>490,766</b>	\$ 510,011	\$ 524,067	\$ 538,543	\$ 553,454

**Budget Commentary and Service Goals:**

- Expense variance due to lower than anticipated salaries due to staffing challenges and materials.
- This department will see an increase in programming 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.



**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.

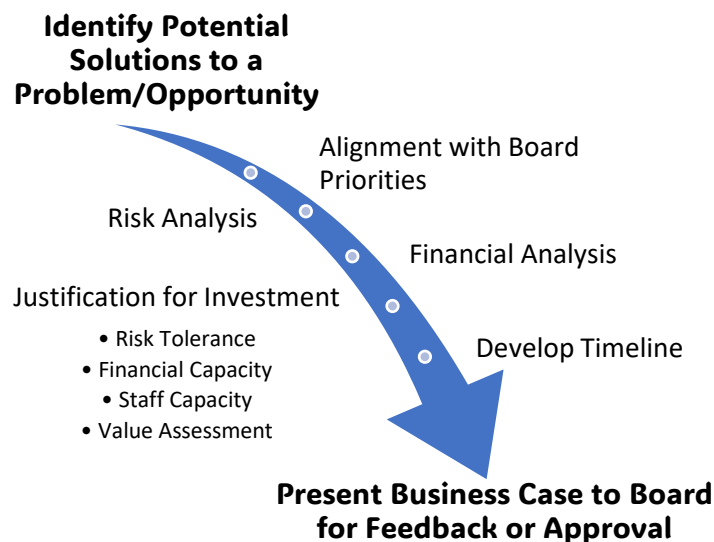
**Main steps** to build the budget include:



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**

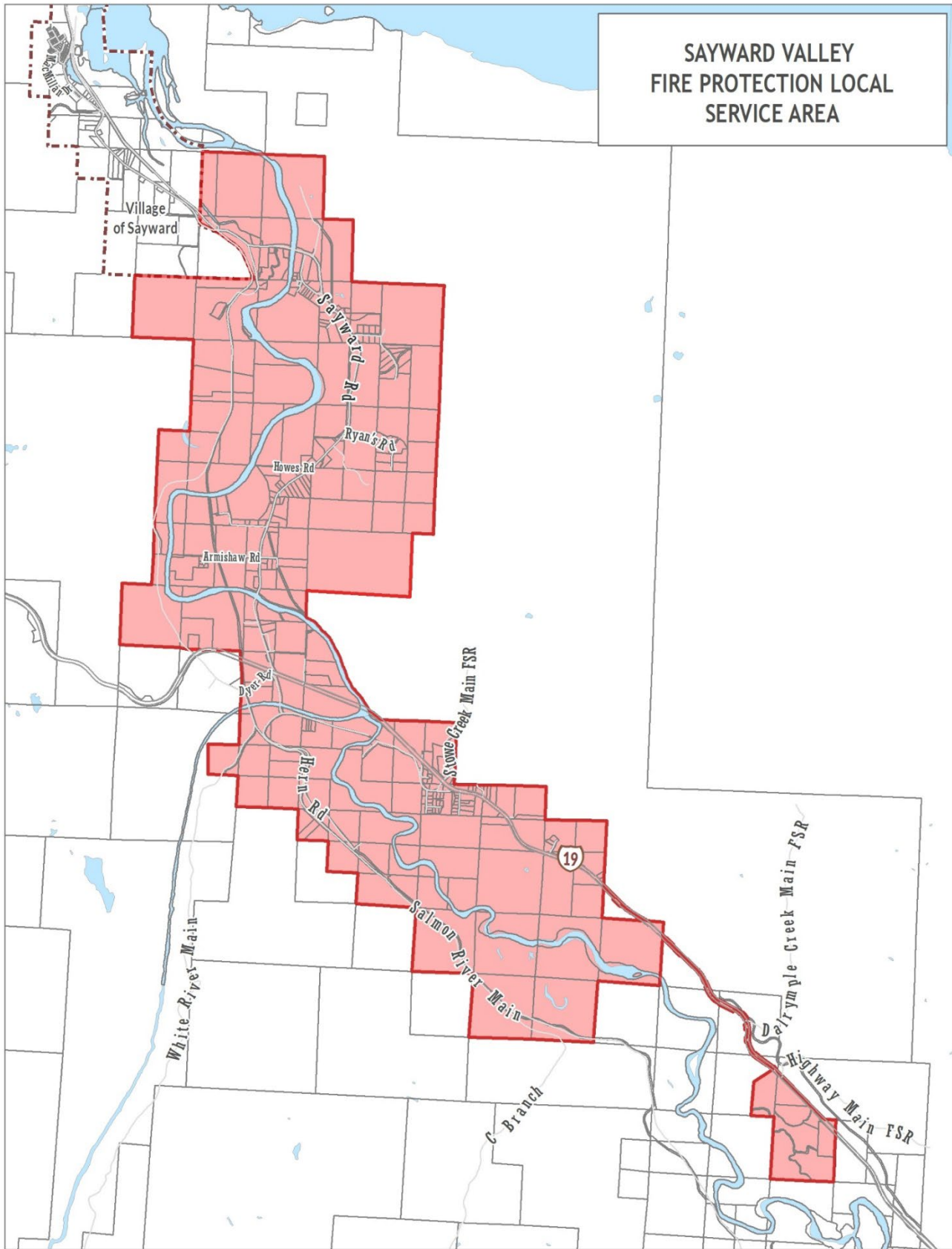
- 250 - South Cortes Island Fire Protection [MAP]
- 374 - Area B Refuse Disposal

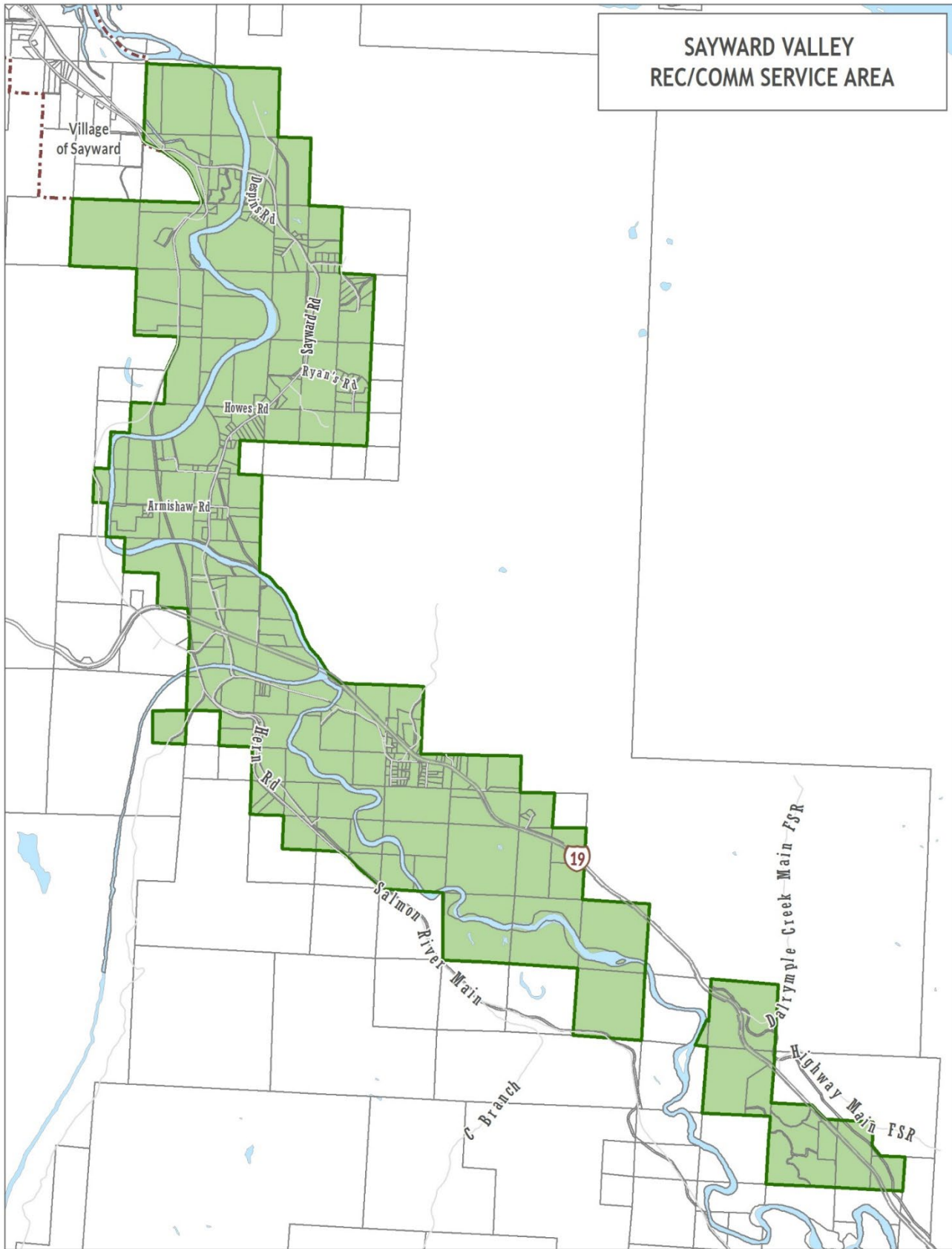
#### **Area C**

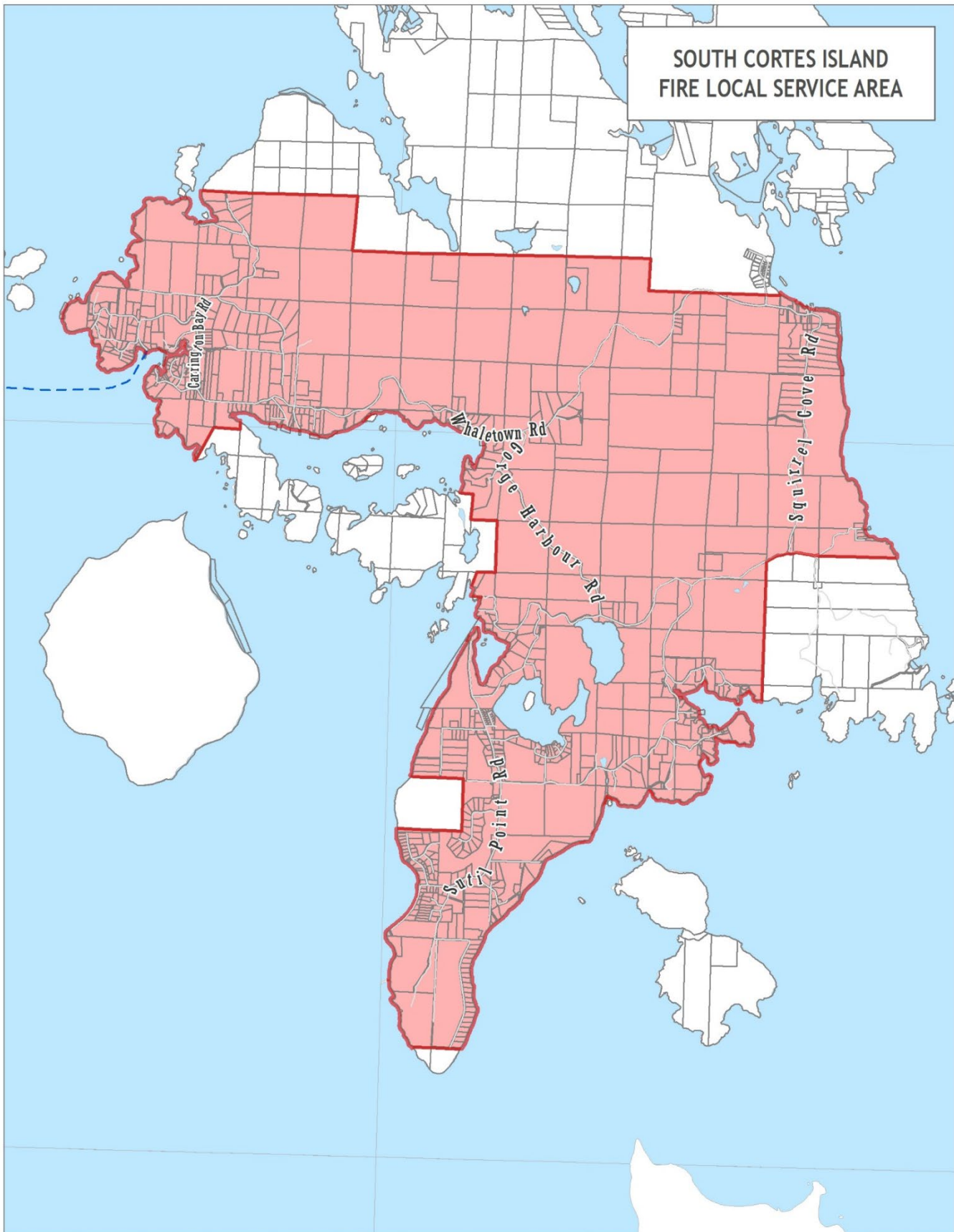
- 255 - North Quadra Assistance Response [MAP]
- 685 - Quadra Island Community Hall Subsidy [MAP]

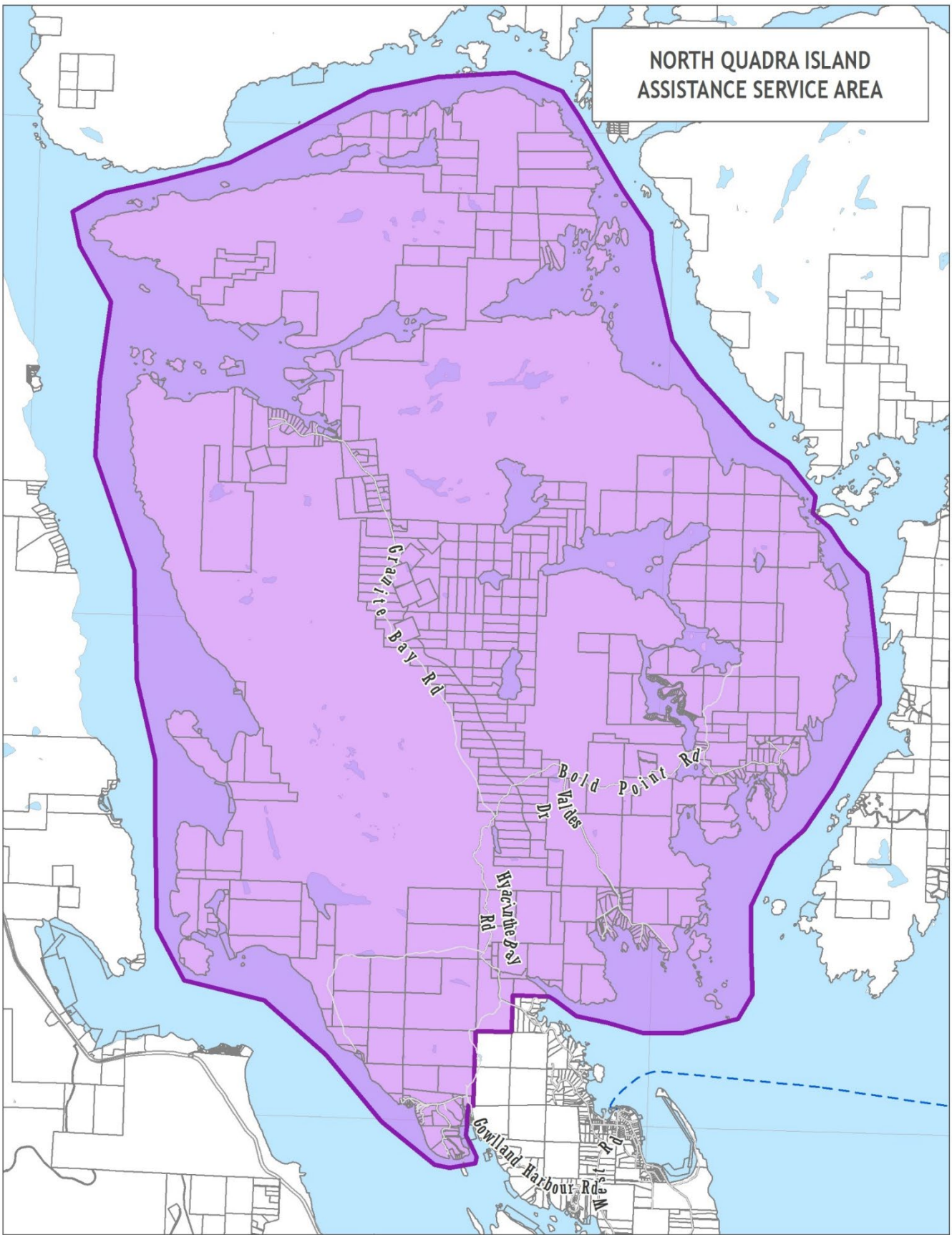
#### **Area D**

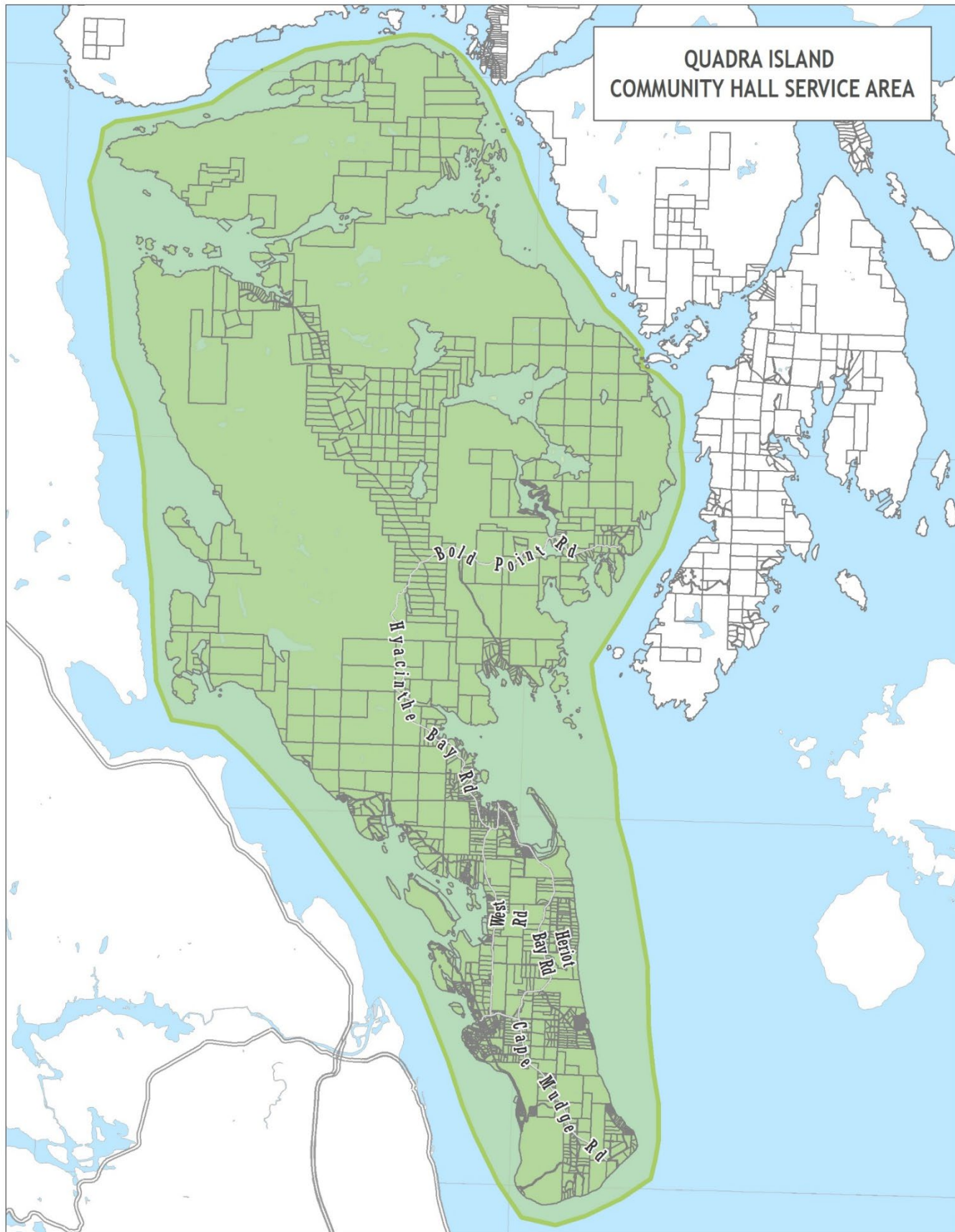
- 319 - Electoral Area D Water [MAP]
- 210 - Campbell River Fire Protection [MAP]
- 790 - Oyster River Bank Protection [MAP]
- 750 - Area D Street Lighting Service [MAP]



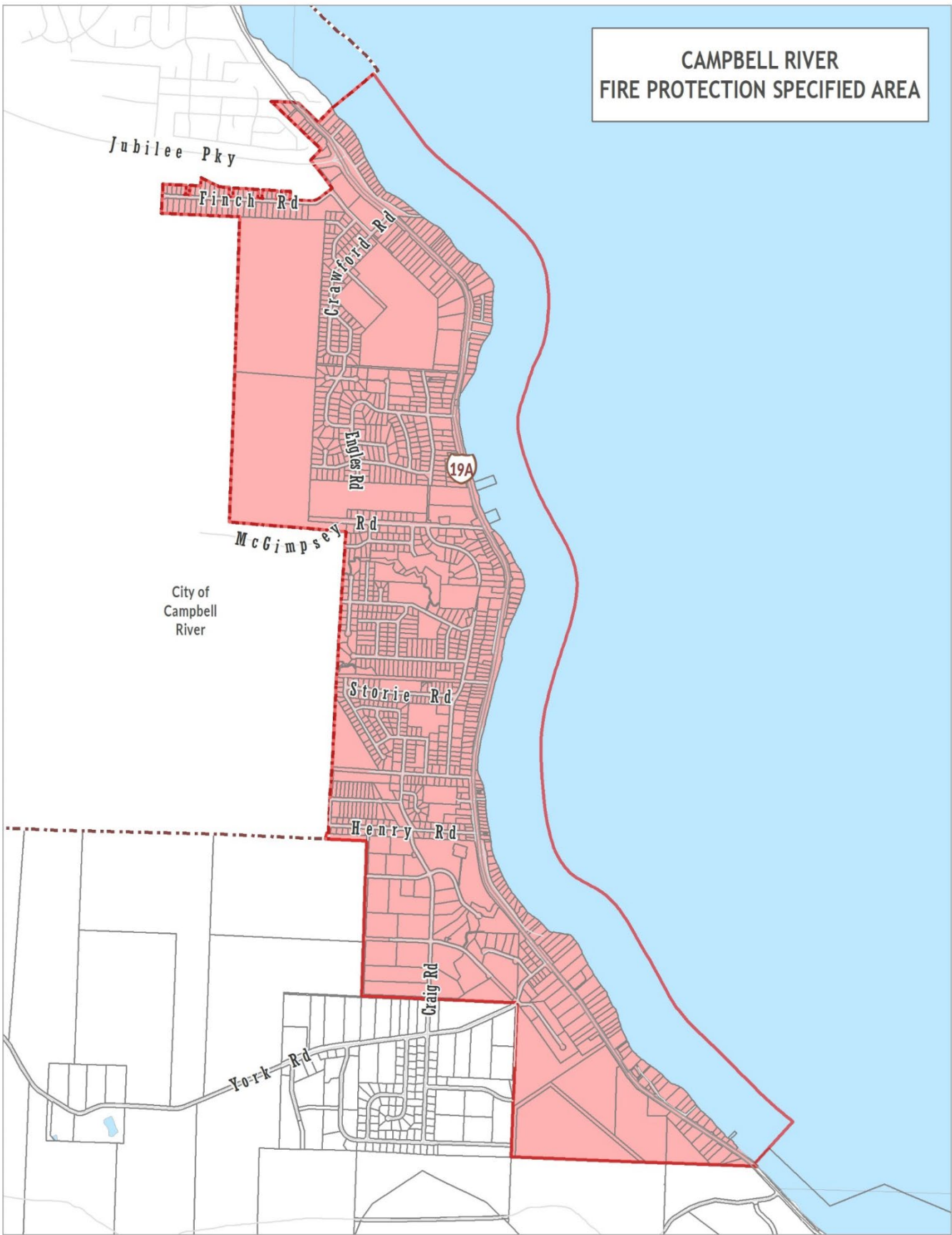


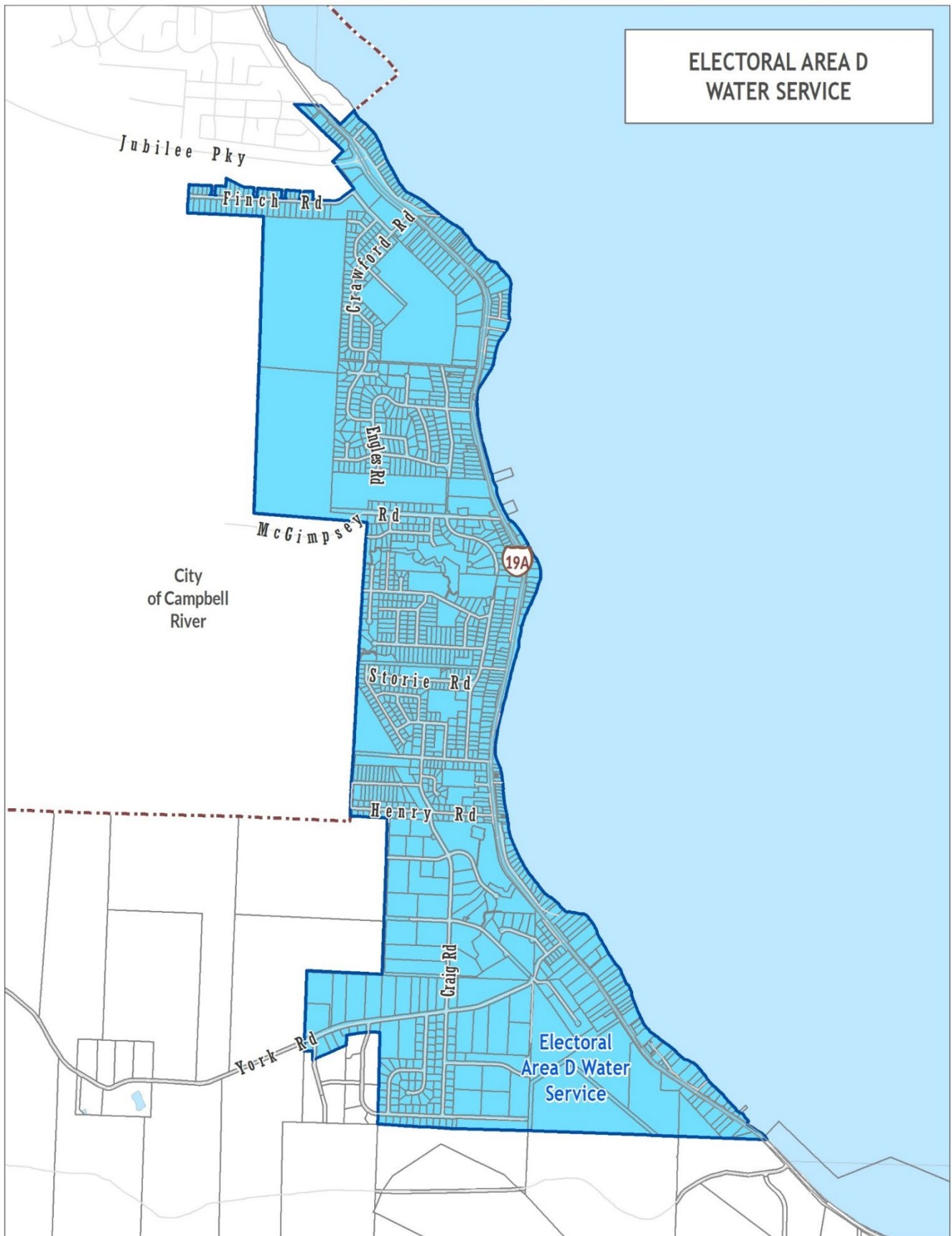


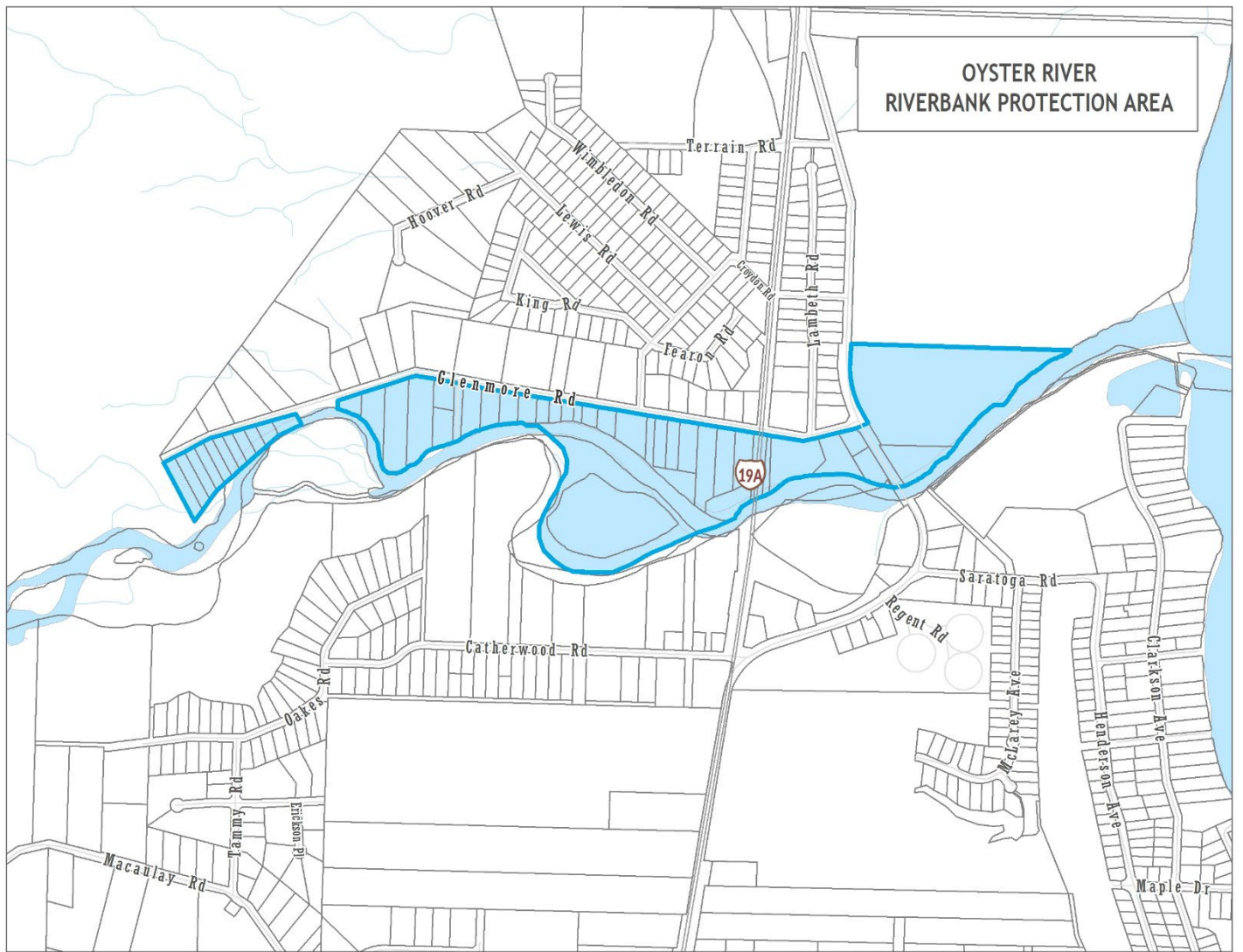


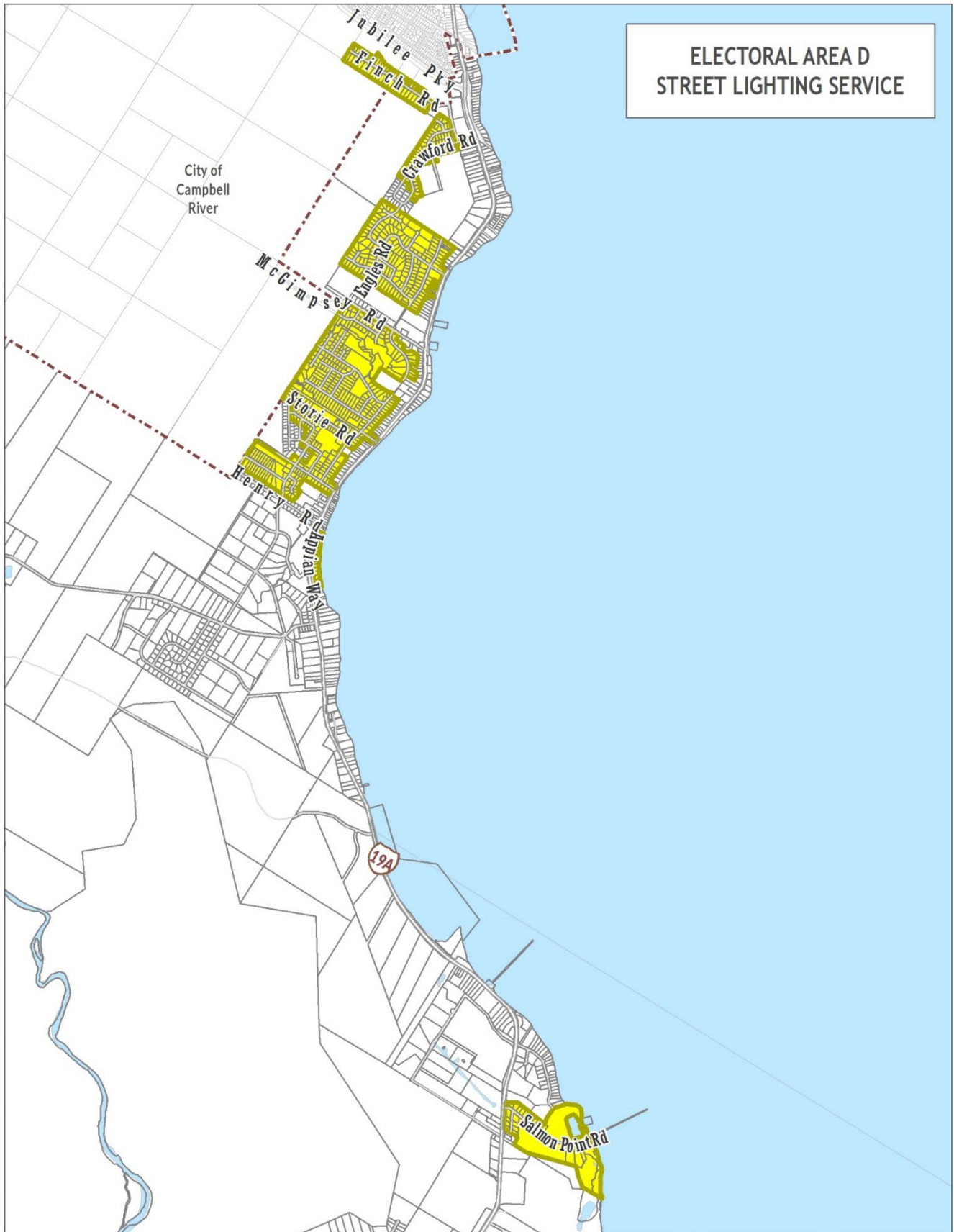


CAMPBELL RIVER  
FIRE PROTECTION SPECIFIED AREA









**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.



# Strathcona

REGIONAL DISTRICT



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