

DISTRICT OF SEHELDT

2019-2023 Financial Plan Bylaw No. 581, 2019

A bylaw to adopt the Financial Plan for the years 2019 - 2023

WHEREAS Section 165 of the *Community Charter*, SBC Chapter 26, 2013 requires that Council adopt an annual Financial Plan;

NOW THEREFORE, the Council of the District of Sechelt in open meeting assembled hereby enacts as follows:

Title

1. This bylaw may be cited as "District of Sechelt 2019 - 2023 Financial Plan Bylaw No. 581, 2019".

Provisions

2. 'Schedule A', 'Schedule B' and 'Schedule C' attached to and forming part of this bylaw is hereby adopted as the Financial Plan of the District of Sechelt for the five (5) year period from 2019 – 2023.
3. Pursuant to Section 165 of the *Community Charter* the Council of the District of Sechelt has prepared a Statement of Revenue and Tax Policy as shown in 'Schedule D' attached hereto and forming part of this bylaw.

READ A FIRST TIME THIS 17th DAY OF APRIL, 2019

READ A SECOND TIME THIS 17th DAY OF APRIL, 2019

READ A THIRD TIME THIS 17th DAY OF APRIL, 2019

ADOPTED THIS 1st DAY OF MAY, 2019



Mayor



Corporate Officer

District of Sechelt 2019 - 2023 General Fund Operating Plan

SCHEDULE A

	2019	2020	2021	2022	2023
Revenue:					
Property tax	9,230,891	9,948,405	10,720,982	11,423,012	12,047,032
Property tax from growth	143,465	140,615	151,335	163,085	173,791
Fees, rates and sale of services	3,111,360	3,124,786	3,165,807	3,199,263	3,155,751
Investment income	428,907	447,722	467,477	488,220	225,000
Grants and donations	1,082,288	1,051,398	1,051,398	1,051,398	1,051,398
Other revenue	19,220	19,604	19,996	20,396	20,804
Total revenue	14,016,131	14,732,530	15,576,995	16,345,374	16,673,776
Expenses:					
General government	3,112,421	3,176,453	3,359,398	3,543,145	3,732,425
Planning and development	1,338,244	1,362,270	1,386,775	1,411,772	1,437,266
Community services	2,008,497	2,056,605	2,106,112	2,157,061	2,209,501
Public works	2,553,338	2,152,169	2,195,210	2,239,113	2,283,894
Facilities	586,860	596,318	605,965	615,804	625,841
Police services	2,203,814	2,280,892	2,361,890	2,445,108	2,531,549
Solid waste	958,240	977,405	996,953	1,016,892	1,037,230
Total expenses	12,761,414	12,602,112	13,012,303	13,428,895	13,857,706
Net operating activity	1,254,717	2,130,418	2,564,692	2,916,479	2,816,070
Amortization	2,467,779	2,467,779	2,467,779	2,467,779	2,467,779
Principle on debenture debt	527,846	517,698	658,165	701,409	276,985
Transfer to (from) reserves	(134,694)	468,744	467,259	465,745	464,201
Transfer to (from) capital	712,745	993,976	1,289,268	1,599,325	1,924,884
Reduction of capital equity	(2,467,779)	(2,467,779)	(2,467,779)	(2,467,779)	(2,467,779)
Transfer to (from) surplus	148,820	150,000	150,000	150,000	150,000
Property Tax increase	8.45%	6.12%	6.26%	5.07%	3.98%

District of Sechelt 2019 - 2023 Sewer Fund Operating Plan

SCHEDULE B

	2019	2020	2021	2022	2023
Revenue					
Sewer User Fee	1,458,093	1,533,914	1,597,725	1,664,190	1,733,420
Parcel Tax	904,200	904,200	904,200	904,200	904,200
Sewer Revenue from Growth	97,490	97,525	100,077	102,736	105,505
Fees, Rates, and Sale of Services	507,506	512,581	517,707	522,884	528,113
MFA Actuarial Income	0	0	819	2,490	4,195
Total revenue	2,967,289	3,048,220	3,120,528	3,196,500	3,275,433
Expenses					
Wages and Benefits	472,464	481,913	491,551	501,382	511,410
Contract Services	330,500	337,110	343,852	350,729	357,744
Professional Development	19,670	20,063	20,464	20,873	21,290
Supplies	466,400	475,728	485,243	494,948	504,847
Debenture Interest	104,171	99,803	95,436	91,069	74,401
Other Expenses	251,219	256,243	271,006	286,064	301,424
Reallocation of Admin. Costs	269,608	275,000	280,500	286,110	291,832
Total expenses	1,914,032	1,945,860	1,988,052	2,031,175	2,062,948
Net operating activity	1,053,257	1,102,360	1,132,476	1,165,325	1,212,485
Amortization	1,221,260	1,221,260	1,221,260	1,221,260	1,221,260
Principle on Debenture Debt	740,770	740,770	740,770	740,770	740,770
Transfer to (from) Capital	303,000	303,000	328,000	353,000	378,000
Reduction of Capital Equity	(1,221,260)	(1,221,260)	(1,221,260)	(1,221,260)	(1,221,260)
Transfer to (from) surplus	9,487	58,590	63,706	71,555	93,715
Levy increase	0%	5%	4%	4%	4%

Project	Funding Source	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Vehicles / Equipment						
Truck Replacement - Class 5	Capital Reserve	110,000				
Boat and Motor	Capital Reserve	25,000				
Single Axel Dump Truck (Unit #39 Replacement)	MFA Financing		225,000			
Trailer (Unit #19 - Trailer Tandem Replacement)	Equipment Replace Reserve		50,000			
Vehicle Replace (Unit #40)	Equipment Replace Reserve		60,000			
Vehicle Replace (Unit #48)	Equipment Replace Reserve		60,000			
Vehicle Replace (Unit #33)	Equipment Replace Reserve			35,000		
Vehicle Replace (Unit #47)	MFA Financing			110,000		
Vehicle Replace (Unit #53)	Equipment Replace Reserve			35,000		
Vehicle Replace (Unit #34)	Equipment Replace Reserve				35,000	
Vehicle Replace (Unit #41)	Equipment Replace Reserve				35,000	
Mower (Unit #57 - Mower Replacement)	Equipment Replace Reserve				40,000	
Tractor (Unit #4 - Flail Tractor Replacement)	MFA Financing				225,000	
Tractor (Unit #49 - Tractor Replacement)	Equipment Replace Reserve					40,000

District of Sechelt 2019 - 2023 Capital Plan

SCHEDULE C

Vehicle Replace (Unit #61)	Equipment Replace Reserve					35,000
Vehicle Replace (Unit #70 - Class 5 with Dump)	MFA Financing					110,000
Vehicle Replace (Unit #72)	Equipment Replace Reserve					35,000
Vehicle Replace (Unit #73)	Equipment Replace Reserve					35,000

Parks / Community Infrastructure						
Wildlife Resistant Garbage Cans (Davis Bay)	Capital Reserve	18,000				
Ebbtide Dog Park	Development Cost Charges	99,000				
	Capital Reserve	1,000				
Suncoaster Trail Phase II	Grants & Contributions	25,000				
	Development Cost Charges		112,500			
	Gas Tax Reserve		112,500			
Hackett Park Outdoor Stage	Grants & Contributions	185,500				
	Capital Reserve	67,500				
Trail Bay Waterfront - Trail to Ocean Ave Community Park	Development Cost Charges		564,300			
	Capital Reserve		5,700			
Chapman Creek Trail Expansion - Brookman to Selma Park	Development Cost Charges			174,735		
	Capital Reserve			178,265		
Quarry Park - Silverstone Development	Development Cost Charges			346,500		
	Capital Reserve			3,500		

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SCHEDULE C

Esplanade Waterfront Trail - Burnett to Allan	Development Cost Charges			431,640		
	Capital Reserve			4,360		
Kinnikinnick Forest - Accessible Trail Upgrades	Development Cost Charges				151,223	
	Capital Reserve				459,777	
Unallocated projects	Capital Reserve					500,000

Facilities						
Public Works/Parks Building	Public Works Yard Reserve	866,681				
	MFA Financing		3,671,158			
RCMP Facility Reception Area	Public Safety Reserve	68,382				
	Grants & Contributions	151,610				
Office Furniture Upgrades	Capital Reserve	55,000				
Mechanical (HVAC) Refit - Hall/Library	Grants & Contributions	100,000				
RCMP Building Roof Replacement	Public Safety Reserve	200,000				
Replace DDC Control Boards & Software - JSB	Capital Reserve		150,000			
Replace AC Units at JSB	Capital Reserve		125,000			
Unallocated projects	Capital Reserve			250,000	250,000	250,000

Airport						
		-	-	-	-	-

Capital Reserve	-	-	-	-	-
Gas Tax Reserve	-	-	-	-	-
Total Airport Budget	-	-	-	-	-

Information Technology						
ERP - Enterprise Resource Planning	Capital Reserve	50,394	60,000	55,000		
IT Infrastructure Maintenance/Enhancement	Capital Reserve	50,000	50,000	50,000	50,000	50,000
New Council Technology	Capital Reserve				15,000	

Drainage						
Trail Bay Outfall Upgrades	Capital Reserve	17,972				
	Development Cost Charges	5,784				
Trail Ave Storm Trunk Line - Ebptide to Pebble Cres	Capital Reserve	4,500				
	Development Cost Charges	445,500				
Trail Ave Storm Upgrades -PII Anchor to Turnstone	Development Cost Charges	247,500				
	Capital Reserve	2,500				
Gale Ave (BG C1)	Development Cost Charges			7,202	40,813	
	Capital Reserve			7,348	41,637	
Medusa (MED L9:12)	Development Cost Charges			7,351	41,654	
	Capital Reserve			7,499	42,496	
Fairway Duck Pond (BG C2)	Development Cost Charges			14,850	84,150	
	Capital Reserve			15,150	85,850	
Wakefield (WAK C5)	Development Cost Charges			26,285	148,946	
	Capital Reserve			26,816	151,955	
Unallocated projects	Capital Reserve					400,000

Roads						
Marine Way Retaining Wall	Public Safety Reserve	100,018				

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SCHEDULE C

Local Road Paving	Gas Tax Reserve	350,000	350,000	350,000	350,000	350,000
Trail Avenue Alignment & Safety Improvements (Design)	Gas Tax Reserve	161				
	Development Cost Charges	15,890				
Wakefield Road Culvert Replacement	Capital Reserve	500,000				
Trail Avenue Construction P1: Teredo St to Anchor	Development Cost Charges	2,472,921				
	Capital Reserve	24,979				
Trail Avenue Construction PII: Anchor to Turnstone	Development Cost Charges	3,762,000				
	Capital Reserve	38,000				
Wakefield Road Repairs	Capital Reserve	20,000				
West Sechelt Elementary Traffic & Parking	Capital Reserve	60,000				
Wharf St Cul-De-Sac - Teredo to Boulevard	Gas Tax Reserve		100,000			
Inlet Ave Rd Upgrades - Cowrie to Dolphin	Capital Reserve		400,000			
Sechelt Inlet Rd Sidewalk & Streetlights - Saltgrass Lane to Dusty Rd	Development Cost Charges			21,161	119,914	
	Capital Reserve			7,339	41,586	
Medusa St Sidewalk and Streetlights	Capital Reserve			150,000		

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Upgrade 1/2 of Nickerson Rd to Collector - Oracle Rd to Norwest Bay Rd	Development Cost Charges				61,256	347,119
	Capital Reserve				619	3,506
Norwest Bay Road Streetlights (Emerson to Mason Rd)	Capital Reserve				125,000	
Dolphin Ave Streetlights (Trail Ave to Ocean Ave)	Capital Reserve				75,000	
Neptune Connector - Clayton to Trail	Development Cost Charges					475,200
	Capital Reserve					4,800
Upgrade Mason - Norwest Bay - Hwy 101	Development Cost Charges					236,672
	Capital Reserve					82,078

Sidewalks & Walkways						
Ballie Road Sidewalk	Gas Tax Reserve	35,000				
Wharf Ave Sidewalk - Cowrie & Dolphin (Design)	Gas Tax Reserve	43,796				
Mason Rd Walkway/Bicycle Lane - Norvan Rd to Hwy 101	Gas Tax Reserve	5,000	65,000			
Jasper Rd Sidewalk - Mills Rd to Norwest Bay Rd	Gas Tax Reserve		18,000	102,000		
Mason Rd Sidewalk - Norwest Bay Rd to Norvan	Gas Tax Reserve			30,000	170,000	

Trail Ave Sidewalks - Turnstone to Binnacle	Gas Tax Reserve			50,000		
Anchor Road Sidewalk	Capital Reserve				175,000	
Dolphin St Sidewalk - Trail Ave to Ocean Ave	Capital Reserve				100,000	
Bay Road Sidewalk, Curb and Gutter, Streetlights from Hwy 101 to Eagleview Road	Gas Tax Reserve				33,750	191,250

Sewer Collection & Treatment						
Wakefield Road Sewer Expansion - Area A06	Grants & Contributions	673,483				
Harbour Way to Lookout Sewer Expansion - Area A02	Grants & Contributions	930,786				
Chemical Storage Area (Design)	Sewer Capital Reserve	32,140				
Centrifuge - Spare Parts	Sewer Capital Reserve	15,000				
Filter Test Bath	Sewer Capital Reserve	18,000				
Removal of Solids from Lagoons	Sewer Capital Reserve	200,000				
UV System - Wiper and Controls	Sewer Capital Reserve	28,000				
West Porpoise Bay and West Sechelt Sewer Infill Area	Sewer Capital Reserve	10,000	137,500	137,500	137,500	137,500
	Grants & Contributions	90,000	1,237,500	1,237,500	1,237,500	1,237,500
Additional Membrane Filters	Sewer Capital Reserve		16,000			
Roof Replacement - Dusty Rd Building	Sewer Capital Reserve		12,000			

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SCHEDULE C

Upsize main - MH 4720 to MH 4710	Sewer Capital Reserve		338	1,913		
	Development Cost Charges		33,413	189,338		
Marine Way Siphon Upgrades - MH 4745 to MH 4540	Sewer Capital Reserve		150	850		
	Development Cost Charges		14,850	84,150		
Gravity Sewer Main Upgrades - MH 4745 to MH 4765	Sewer Capital Reserve		1,750			
	Development Cost Charges		173,250			
Upsize Main - MH 4730 to MH 4720	Development Cost Charges			18,563	105,188	
	Sewer Capital Reserve			188	1,063	
Replace Pumps - Mackenzie Marina Lift Station	Development Cost Charges			23,018	130,433	
	Sewer Capital Reserve			23,483	133,068	
Replace Norwest Bay Rd Lift Station	Development Cost Charges			50,119	284,006	
	Sewer Capital Reserve			17,381	98,494	
Upsize Shoreline Siphon	Development Cost Charges				16,335	92,565
	Sewer Capital Reserve				165	935
Trunk Expansion	Development Cost Charges				81,675	462,825
	Sewer Capital Reserve				825	4,675
Sanitary Sewer Upgrade - Dolphin St to Inlet Ave, Inlet Ave to Medusa St, Medusa St to Trail Ave	Development Cost Charges				29,700	168,300

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	Sewer Capital Reserve				300	1,700
Sechelt Inlet Rd Sanitary Sewer Extension - Saltgrass to Dusty	Sewer Capital Reserve				30,000	170,000
Sanitary Sewer Upgrade Teredo St - Ambulance Station to Inlet Ave	Development Cost Charges				44,550	252,450
	Sewer Capital Reserve				450	2,550
Reclaimed Water Treatment and Distribution	Grants & Contributions				225,000	1,275,000

TOTAL FUNDING					
Capital Reserve	1,044,845	790,700	755,276	1,613,920	1,290,384
Equipment Replace Reserve	-	170,000	70,000	110,000	145,000
MFA Financing	-	3,896,158	110,000	225,000	110,000
Gas Tax Reserve	433,957	645,500	532,000	553,750	541,250
Public Safety Reserve	368,400	-	-	-	-
Development Cost Charges	7,048,595	898,313	1,394,910	1,339,842	2,035,131
Developer Contribution	-	-	-	-	-
Public Works Yard Reserve	866,681	-	-	-	-
Grants & Contributions	2,156,379	1,237,500	1,237,500	1,462,500	2,512,500
Sewer Capital Reserve	303,140	167,738	181,314	401,864	317,360
Grand Total	12,221,997	7,805,908	4,281,000	5,706,875	6,951,625

Revenue distribution

The proportion of total operating revenue proposed to come from each revenue source:

Property tax	9,374,356	55.20%
Parcel tax	904,200	5.32%
Fees, rates and sale of services	5,174,449	30.47%
Investment income	428,907	2.53%
Grants and donations	1,082,288	6.37%
Other revenue	19,220	0.11%
	16,983,420	100.00%

Property tax

The distribution of property taxes among property classes:

Residential	85.63%
Utilities	1.24%
Industrial	0.66%
Business	12.10%
Managed forest	0.06%
Seasonal/recreational	0.29%
Farm	0.02%
	100.00%

Permissive tax exemptions

In accordance with Section 224 of the Community Charter the District Council exercises discretion in granting partial or full exemptions from taxation for specific properties. The 2019 permissive property tax exemptions have been categorized into four areas:

Place of Worship - defined as land that is considered reasonably necessary in connection with the public worship or for land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that council considers is necessary to land or improvements so used or occupied or a residence (Manse) and ancillary buildings located on the same property as the church, and the land upon which they stand.

Community Services – defined as land and improvements that are owned or held by charitable, philanthropic or other not for profit corporation, and that Council considers are used for a purpose that is directly related to the needs of the residents of the District of Sechelt, or the Sunshine Coast, where such services are regional in nature.

Recreational Facilities - defined this as land and improvements owned or held by an athletic or service club or association. This property may be used as a public park, recreation ground, or for public athletic or recreational purposes.

Municipal Property - defined this as land and improvements that are owned or held by a municipality, regional district or other local authority, and that Council considers are used for a purpose of the local authority and would be statutorily exempt if not for another use.

User fees

Parcel taxes are assessed to fund expenses more appropriately funded by parcel taxes rather than assessment based taxes.

User Fees and Charges are used to recover costs from those who specifically benefit from the service provided. The District regularly reviews its user fees and charges to ensure a correlation with actual costs.