

2022 Annual Report



Hackett Park

Regular Council Meeting
Agenda Wednesday June 28,
2023 Page 5

Welcome to Sechelt

VISION - What we are aiming for

The District of Sechelt strives to be a more sustainable community which provides an exceptional quality of life for every age and stage of life.

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Who we are

The District of Sechelt is located on the Sunshine Coast in the swiya of the shíshálh people, in southern British Columbia. With an estimated population of just over 11,000, the community of Sechelt maintains a unique economic balance between small-scale manufacturing, retail and service sectors, tourism, and industrial uses. Sechelt sits in the middle of the peninsula, with the Salish Sea on one side and the Sechelt Inlet on the other.

Famous for its relaxed seaside vibe, Sechelt is truly a community that has it all. With a vibrant arts community, entrepreneurial spirit and strong community values, we subscribe to the art of living well. It is quickly becoming a hub for outdoor enthusiasts with easy access to tidal, fresh water and backcountry recreation.

We are a growing community that embraces smart and sustainable development. With a business-friendly attitude and a supportive municipal council, the District of Sechelt works with residents, developers and business owners to streamline processes and pave the way to success.

We are Sechelt. We are...



The heart of
the Sunshine Coast.

MANDATE | Our roles and responsibilities

The District plays an important role in the daily lives of our residents. Whether it is addressing affordable housing needs, providing community services, improving infrastructure and municipal services or determining how we will strengthen the economy, we must manage the needs of today, while planning for the future.

The mandate of the Council is to provide services and programs to build and support a prosperous, healthy, caring and sustainable community.

We will do this by:

- Providing good governance
- Encouraging effective and open communication
- Working to obtain additional resources and supports for our community
- Working to remove unnecessary roadblocks and red tape
- Demonstrating sound leadership
- Wisely stewarding our scarce resources
- Encouraging a culture of respect
- Promoting continual improvement



Selma Park Lookout

CORE VALUES | What guides us in fulfilling our mandate

We believe in being:

- Representative of the community as a whole
- Responsive to changing needs, technologies and challenges
- Respectful of differing needs, cultures and the land we live on
- Accountable for the decisions we make
- Honest

Message from the Mayor



It is my pleasure to present the 2022 Annual Report for the District of Sechelt on behalf of today's Council as well as those who served from 2018 to 2022.

First, I want to acknowledge the commitment and dedication of Mayor Darnelda Siegers and her Council for their service to Sechelt. Today's Council looks forward to building on the platform all of you built over the last four years.

2022 brought triumphs, challenges and changes that significantly impacted all our lives. Events like extreme water shortages and resulting States of Local Emergency widely impacted our community. And, on a brighter note, we had a strong rebound from the burdens of COVID-19 restrictions, with visitors returning to join us in enjoying the many extraordinary features of our wonderful community.

Events throughout the community returned in 2022. Traditional events like the 25th annual Coasters Car Club Rod Run and Show N Shine, the 40th annual Sunshine Coast Festival of the Written Arts and the Sechelt Summer Music Series provided opportunities to celebrate our great community. I particularly want to acknowledge the syíyaya Days, a multi-day event celebrating the rich indigenous histories and culture of our friends and neighbours from of the shíshálh Nation. The festivities wrapped up with the long-running Canada Day Parade, honouring the many cultures that make up the fabric of our community and reflect our commitment to inclusivity and diversity.

Many major projects took place during 2022 including at Hackett Park, with the opening of the stage and amphitheater, and resurfacing the sports courts. Other projects during 2022 included the commencement of a new Transportation Master Plan and a system to help regulate short-term rental accommodation in Sechelt.

Our Planning and Engineering departments implemented a system-wide program to greatly improve the permitting and development approval process. Perhaps most significant was the completion and adoption of a new Zoning Bylaw that was adopted by Council on October 6, 2022.

None of these accomplishments would have been possible without the tireless dedication and collaboration of our community – residents, businesses, District staff and so many wonderful volunteers. On behalf of all past and current elected officials, I am grateful for your unwavering commitment to our community's progress. Your contributions have been instrumental in shaping the District of Sechelt into the remarkable place it is today.

Looking to the future, I am filled with both optimism and caution. We have many reasons to celebrate our success and have great potential for an even brighter future. However, we must address our challenges – increasing our drinking water supply, creating opportunities to build more affordable housing and prioritizing the safety of our residents, to name just three.

I encourage you to stay engaged, share your ideas and actively and positively participate in shaping the decisions that affect our community.

Over the next year, you have my commitment that Council will focus on the priorities noted above. While some will require collaboration from other orders of government, you can count on us to be a strong voice to ensure our priorities are addressed adequately and on a timely basis.

Together, we can continue to be one of the best places in Canada to live, work and thrive!

John R. Henderson

Mayor

Message from the Chief Administrative Officer

On behalf of the entire team at the District of Sechelt, I am proud to share our highlights from the past year and thank you for reading our 2022 Annual Report outlining the District's accomplishments and achievements.

On what we can only hope is the end of the pandemic, it's inspiring to see the high level of care and determination demonstrated by staff, Council and the community since the beginning of the COVID-19 pandemic. From the early days of the unknown, to working entirely from home, and back full circle to working in the office, staff and community have shown their strength and dedication to public service when faced with the unknown.



In 2022 District staff focused on ensuring continued progress with a number of major initiatives while also preparing for municipal elections and potential changes. Improvements to our downtown included a new sidewalk, streetlights, storm infrastructure, parallel parking and plaza space for local businesses on Wharf Street. The Zoning Bylaw update was a lengthy process requiring significant public input and deliberation by Mayor and Council. This newly updated bylaw will now guide development decision making in the future.

In addition to these major undertakings, the municipal election brought changes to Council composition in the last quarter of the year. Orientations began and the new Council hit the ground running.

The momentum continues as Council builds new priorities for 2023-2026. These priorities will direct the District to work on projects that aim for excellence, resources and sustainability. Staff have been diligently focused on a number of key initiatives, often behind the scenes, to ensure that essential and quality of life services are provided and that Council is supported to achieve its strategic priorities.

Sechelt is a vibrant, exciting place—we look forward to getting to work on Council's priorities and supporting the community's vision for the future. I want to close by thanking staff for your expertise and diligence, and finally, thank you to the many community members and volunteers that make Sechelt the ocean-side gem that it is.

Andrew Yeates

Chief Administrative Officer

Strategic Priorities and Goals

The Strategic Plan is a statement of the District's overall vision and priorities. It provides a roadmap for Council, staff and the community to support implementation of seven key strategic priorities:

- 1. Promoting Economic Prosperity**
- 2. Enhancing Fiscal Sustainability**
- 3. Enhancing Community Liveability**
- 4. Managing Growth Effectively**
- 5. Revitalizing the Downtown**
- 6. Improving Governance and Communication**
- 7. Improving Operations and Infrastructure**



2022 STRATEGIC GOALS AND ACCOMPLISHMENTS

1. Promoting Economic Prosperity

The District is committed to developing more prosperous and economically resilient communities by supporting a spectrum of workplace opportunities from home-based business to marine and airport-related industrial activities.

What we did in 2022 to achieve this:

- Engagement, creation and implementation of short-term rental regulations. Application intake started in late 2022.
- Completion of Zoning Bylaw 580, 2022, which includes many economic and workplace opportunities.
- Began construction of a municipal RV sani-station, in conjunction with the new operations building.
- Completed the Sechelt Airport upgrades to improve access to the Sunshine Coast.
- Released [Sechelt Explorer](#), a public web map.
- Developed an asset management policy adopted to define responsibilities, actions and overall governance to the asset management system and practices within the organization.
- Progressed towards Parcelmap BC implementation.
- Updated planning and engineering layers such as encumbrances and sewer gravity mains in *Sechelt Explorer*.
- Created new layers in Sechelt Explorer to track invasive species such as Japanese Knotweed.
- Promoted the public art mobile walking tour in the 18th edition of the BC Guide to Art & Culture.

2. Enhancing Fiscal Sustainability

The District focuses on the fiscal sustainability of the municipality to ensure we can continue to provide needed services and infrastructure.

What we did in 2022 to achieve this:

- Increased fees to offset the cost of administrative and transaction charges associated with credit card payments.
- Launched a new online bidding platform called *bids&tenders* to make procurement more efficient with a quicker turnaround time for postings and providing a paperless procedure for the organization.
- Installed sanitary flow meters to accurately gauge incoming flows and annual treatment volume from neighbouring municipalities.
- Hired an Asset Management Technician.
- Continued collection of park infrastructure with new assets added weekly.
- Appointed two new members to the Community Investment Program (CIP) Grant Review Committee.
- Hired a third-party to complete a professional appraisal of the replacement/current market value of the Sechelt Community Archives.
- Contracted local artists to conduct cleaning and repairs for three public art assets.
- Implemented internal processes and software to track operational activities to find efficiencies and cost savings.

3. Enhancing Community Liveability

The District is committed to the improvement of community sustainability, accessibility, affordability and community health and well-being.

What we did in 2022 to achieve this:

- Completed Zoning Bylaw 580, 2022, providing economic development and housing opportunities.
- Worked with the Sunshine Coast Regional District (SCRD)/BC Transit and Ministry of Transportation and Infrastructure (MOTI) on a variety of transportation initiatives, including a focus on active transportation.
- Engaged with the community and stakeholders to develop a community driven Transportation Master Plan.
- Commenced a background review for future official community plan review.
- Continued to pursue options for a Local Authority Variation from the B.C. Building Code to require grey water use to reduce water consumption.
- Amended the Building Bylaw to meet energy sustainability standards.
- Safely linked multi-use pathways to improve convenience.
- Hosted the annual Sechelt Arts Festival for the 19th consecutive year.
- Selected five artists for community art displays in Rockwood Lodge during Sunshine Coast Art Crawl.
- Hosted the grand opening for the Hackett Park outdoor stage.
- Hosted nine free concerts for the Summer Music Series at the new Hackett Park stage. These popular concerts provided paid opportunities for over 45 local musicians.



Sunshine Coast Community Services

4. Managing Growth Effectively

The District is committed to managing growth in a way that stewards scarce resources, protects environmentally sensitive areas, and provides appropriate and sustainable housing and employment opportunities.

What we did in 2022 to achieve this:

- Completion of Zoning Bylaw 580, 2022.
- Enhanced and defined process for the review of development permit applications for construction and land alteration in environmentally sensitive and geotechnically hazardous locations.
- Reviewed development applications through the lens of the Integrated Community Sustainability Plan, Housing Needs Assessment and Official Community Plan to support quality community growth.
- Commenced research and public engagement for the Sechelt Transportation Master Plan.
- Launched a project to add local historic buildings and outdoor public art into District Geographic Information System mapping.
- Engagement, creation and implementation of short-term rental regulations. Began application intake in late 2022.



TELUS Living Project

5. Revitalizing the Downtown

The District is committed to developing a vibrant downtown for visitors and the people who live and work in our community.

What we did in 2022 to achieve this:

- Creation of a Community Safety Task Force to identify practical solutions for community safety issues in Sechelt.
- Creation of a new downtown-specific residential and commercial zones within Zoning Bylaw 580.
- Implemented a permanent street patio program along Cowrie Street.
- Continued to support and address enforcement concerns related to community safety and security.
- Worked diligently with unhoused citizens to manage encampments.
- Started collecting uniform dog attack data as part of a survey initiative by LIBOA (Bylaw Association) to better measure the reported incidence and characteristics of dog attacks in BC.

- Completed Wharf Avenue sidewalk improvements between Cowrie Street and Dolphin Street, in partnership with the Ministry of Transportation and Island Coastal Economic Trust.
- Awarded two local artists with opportunity to wrap Hydro utility boxes.
- Awarded one local artist with an opportunity to a wrap washroom facility and a garbage receptacle in Snickett Park.
- Completed two artist-designed crosswalks on Trail Avenue.
- Announced federal grant of \$717,000 for safety upgrades and the revitalization of Inlet Avenue.
- Completed community art mural in Hackett Park featuring a local artist and over 100 community volunteers.
- Opened a new accessible community stage in Hackett Park.
- Hosted Public Art Walking Tour for staff during Culture Days.
- Hosted the 19th annual Sechelt Arts Festival: 17 days, more than 100 artists and approximately 3500 attendees.
- Celebrated Seaside Centre's 20th anniversary.

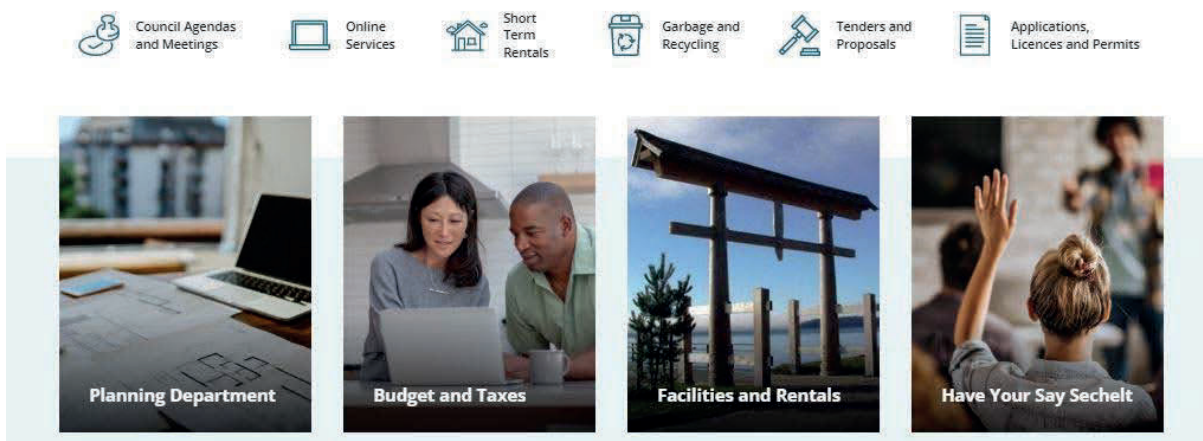
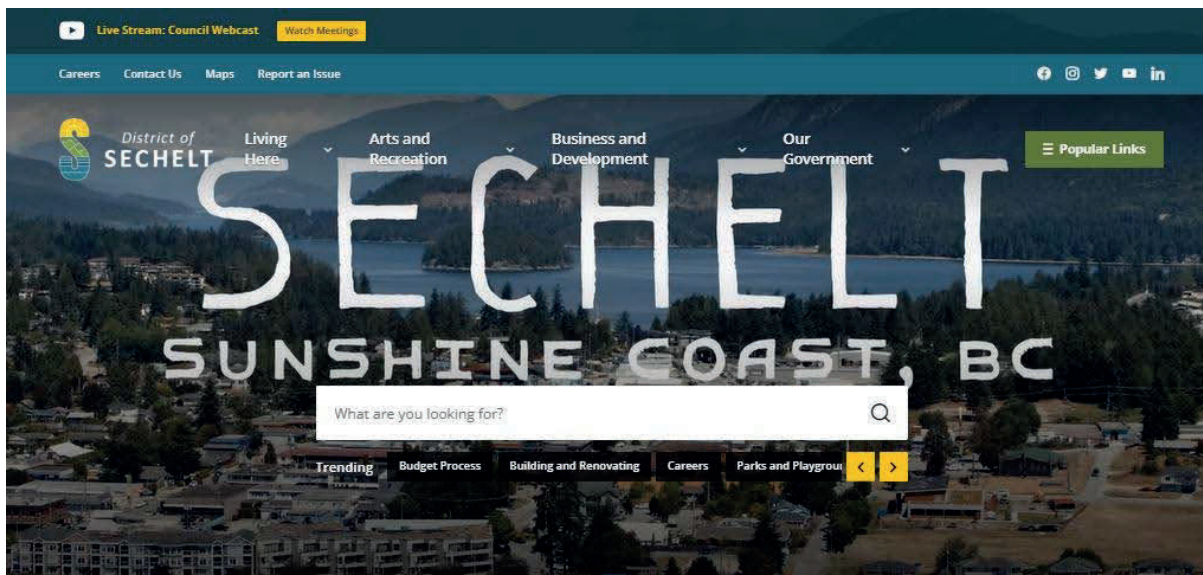
6. Improving Governance and Communications

The District is committed to open, transparent and accountable governance and communications.

What we did in 2022 to achieve this:

- Worked on improving relations with provincial ministries and shíshálh Nation and implementation of Foundation Agreement.
- Focused on areas of regional growth, water supply, water consumption, road networks and active transportation projects, such as the Suncoaster Trail.
- Streamlined application and inspection processes by implementing Cloud Permit, an online digital permit application system with online payment capability and mobile inspection platform.
- Continued goal of achieving compliance for bylaw infractions through partnership and education.
- Continued to promote collaborative effort to enforcement with internal and external agencies to resolve issue.
- Responded to community needs and safety issues in an efficient and timely manner.
- Communicated and collaborated with adjacent regional and local governments on projects, including: MOTI Highway 101 Corridor Study and MOTI Regional Cycling Gaps analysis; the SCR D Watershed Protection Project and the SCR D Community Climate Change Adaptation Plan as well as the District's Reclaimed Water Feasibility study; the shíshálh Nation Government District, partnering on a sanitary flow monitoring program.
- Awarded grant from Heritage Canada to support National Indigenous Peoples' Day activities in June 2022.
- Resumed the heritage signs project with staff from the shíshálh Nation.
- Awarded funding from Heritage Canada to purchase a laptop and external hard drive for the Sechelt Community Archives.
- Approved Union of BC Municipalities (UBCM) grant application submitted by the District for funding to conduct an emergency preparedness plan for Tuwanek.
- Completed a successful Local General Election for District of Sechelt Mayor and Council.

- Hosted a language workshop in recognition of the UN’s declaration of the International Decade of Indigenous Languages. The workshop was held at Hackett Park with teachers Rita Poulsen and Kwayimin Andy Johnson. After the workshop, words and phrases from the shishalh language were incorporated into the community mural at Hackett Park.
- Partnered with syiyaya Reconciliation Movement and shishalh Nation to re-imagine the annual community July 1 celebration.
- Boosted cyber-security across the organization through ongoing staff training and implementing new technology and equipment. This included an electronic entry system and cameras installed at Municipal Hall, as well as upgrades to alarm panels and buttons.
- Completed service agreement with Sunshine Coast Museum and Archives for the operation of the Sechelt Community Archives.
- Initiated interdepartmental project to update the District of Sechelt website.



Homepage of new website

7. Improving Operations & Infrastructure

The District is committed to improving the delivery and effectiveness of municipal services and infrastructure throughout the District to meet community needs and to respond to changing conditions.

What we did in 2022 to achieve this:

- Oversaw progress on Sechelt's Integrated Community Sustainability Plan.
- Engaged and began Transportation Master Plan involving the Engineering and Planning divisions, and Communications department.
- Collaborated on regional growth planning with Sunshine Coast Regional District, Town of Gibsons and shíshálh Nation.
- Building Department officials continue progressing their professional development to achieve higher levels of certification in accordance with the requirements of the BC Building Act.
- Reviewed current bylaws for required amendments or additions to allow for more enforcement options.
- Commenced construction on the new District Operations Center. This new building will support the safe and effective operations of Public Works and Park Services staff.
- Began repairs on failing assets, such as the Wakefield Road culvert, Wakefield Lift Station, Cook Creek culvert, Irgens Creek Headwalls, Carrol Brook/Fairway Ave Culvert, and maintenance holes on Trail Avenue and Mermaid Street.
- Held a dog photo contest open to residents of Sechelt to for a public art project at the new dog park on Ebbtide Street.
- Conducted an internal culture audit to encourage employees to be part of enhancing the viability of the District's organizational culture.
- Improved internet network connectivity between Municipal Hall, Water Resource Centre and Operations Centre.
- Developed an Asset Management Policy adopted to define responsibilities, actions and overall governance to the asset management system and practices within the organization.
- Near completion of ARC Geographical Information System map with increased functionality.
- Held a community opening of the Jane Bowers Dog Park.
- Launched a new online bidding platform called *bids&tenders* to make the process more efficient with quicker turnaround time for postings and providing a paperless procedure for the organization.

COMING UP

New projects starting in 2023 include:

- Kinnikinnick Childcare Centre
- Municipal Hall facility planning and repairs
- RCMP building and Dusty Road building roof replacements
- Inlet Avenue Safety Improvements and Revitalization
- Wakefield Lift Station
- Seaside Centre A/V Upgrade
- Council Microphone System Replacement
- Commence review of Official Community Plan
- Compliance monitoring software for short-term rentals
- Complete Transportation Master Plan
- Development Cost Charge Bylaw update
- Participate in review of regional growth with local government partners
- Continue to roll out use of Cloud Permit and expand into Planning and Development applications
- Convert old lift stations to PLC communication to allow for remote operational trending
- Magnesium Hydroxide Trial for Grease Control
- Sanitary Sewer Model and Master Plan
- Airport Master Plan
- Environmental Impact Study – Wastewater
- Implementation of Questica Budget Software
- Asset Retirement Obligation – new accounting standard for 2023

MANAGING OUR ASSETS

PARKS & GREEN SPACES

45 New trees planted in 2022
1709 Total District trees
14 playgrounds
128 park benches
50 picnic tables
234 hectares of grass mowed



TRANSPORTATION

105 kms of Roads
37 kms sidewalks
18 km pathways
718 street lights
10 km bike lanes



UTILITIES & PUBLIC WORKS

66 kms sanitary sewer
9 sanitary lift stations
50 kms storm mains
770 catch basins
300 potholes repaired
10,000 metres roadway cracks sealed



DIVISIONS

ADMINISTRATION DIVISION

The Chief Administrative Officer (CAO) oversees the administration of the municipality, its officers and employees. In 2022, there was a structure shift in the division, and the Manager of Human Resources (HR) began supporting the CAO by leading administration meetings and contributing to the organization on the senior management team. The Executive Assistant to HR and the CAO also began supporting the division with an increased human resources portfolio including training and recruitment.

Administration keeps Council informed on corporate matters, advises Council on policy and other matters and ensures Council policies are implemented. The Administration team at the District of Sechelt consists of Communications, Arts and Culture, Human Resources, Corporate Services and Council Support, and works closely with all other divisions.

Human Resources

The Human Resources department works closely with all divisions by providing advice, guidance, recommendations and support in all areas of human resources while adhering to all applicable legislation. This includes recruitment and selection; liaising with the Union, Desjardins, the Municipal Pension Plan, occupational health and safety consultants, lawyers and WorkSafe BC; administering employment contracts and the Collective Agreement; researching and implementing policies; coordinating and conducting employee orientation, performance reviews, performance coaching, training and organizational development, exit interviews, incident investigations; classifying job descriptions; labour and employee relations; managing disability claims; succession planning; and, employee wellness initiatives.

Human Resources ensures organizational compliance with the legal framework governing the relationship between an employer and its employees such as the Employment Standards Act, BC Human Rights Code, Occupational Health and Safety Regulations etc.

The overall focus in 2022 for Human Resources was recruitment and retention. Human Resources continues to look at varying ways to connect, train and engage employees. The goal of employee engagement is to encourage retention through ongoing training, internal opportunities and work-life balance to ensure our staff best serve our community. Human Resources created flexible work options for employees that proved to be successful during the pandemic years and continues to offer this flexibility to all employees.

A culture audit of the organization was also conducted over the second, third and fourth quarters of 2022. Human Resources interviewed every employee, asking the same 12 questions in a confidential setting, to ensure employees felt safe to share and contribute their ideas, concerns, successes and goals for the future. In 2023, an employee-led committee will review the themes that come from this culture audit and will create an action plan to address these.

Human Resources continued to offer training and development opportunities to employees in 2022. These training opportunities included: leadership lessons with Stacey Holloway; safety training such as traffic control; and, new in-house monthly training opportunities through “LinkedIn learning lunches” where a variety of topics are provided through a hybrid format to bring employees together to expand their knowledge and foster conversation.

The long service awards returned in 2022. On May 16th, 2022, the human resources department with support from the Mayor and CAO, honoured employees for 5, 10, 15, 20, 25 and 30 years of service. We are all very proud of these employees and thankful for their commitment to both the District and residents of Sechelt!

Wellness Team

The District of Sechelt Wellness Team encourages, supports, and offers health-related initiatives that will assist employees to enhance their physical, mental and emotional well-being, resulting in improving the overall health and wellbeing for all District employees. The following events and initiatives occurred in 2022:

- Super League events: volleyball, board games night, jeopardy, ultimate frisbee
- Summer BBQ/summer student farewell
- Lunchtime yoga
- Team building golf game

2022 highlights:

- Deputy Corporate Officer job created and filled.
- Community Safety Coordinator job created and filled.
- Organization wide culture audit.
- Municipal Hall staff returned to the office following a hybrid arrangement in 2021.

FAST FACTS

- 36 Jobs posted
- 30 Applicants hired
- 28 Employees onboarded*

**Includes internal promotions and transfers*

Communications

The Communications Department implements and coordinates the corporate communications, engagement and marketing for the organization as well as provides support to Council by managing council correspondence, booking meetings and travel and providing support for their community meetings. The department works to ensure open and transparent government is achieved utilizing in-person and digital channels.

Mayor and Council welcome input from all community members. This department receives comments and questions on social media, through email, face-to-face and by way of letters. Staff document each item and ensure responses and acknowledgements are issued.

2022 highlights:

- Organized community sod turning and official grand opening events for an accessible stage in Hackett Park.
- Coordinated a sod turning event for new District Operations Centre.
- Developed Public engagement campaigns for short-term rentals, Transportation Master Plan and Zoning Bylaw 580.
- Implemented a new engagement platform website, *Your Say Sechelt*, to showcase projects and encourage two-way dialogue and public participation through methods such as quick polls, surveys, a Q&A section and more.
- Led a community event to officially open the Jane Bowers dog park on June 19. More than 50 residents attended as did Jane Bowers' sister. Staff were thanked for all the work that has been put into building and completing the park.
- Organized and coordinated the ribbon cutting for the Hackett Park Stage in conjunction with Canada Day celebrations taking place at the park. All three levels of government were involved and the shíshálh Nation played a large role in the event.
- Developed and shared information on important issues such as:
 - Household waste – securing bins to keep bears away/safe;
 - Community cooling centres during times of high temperatures during the summer months;
 - Water Restrictions – worked again with SCRD to echo and blast out the information about stages 2, 3, 4 restrictions to Sechelt residents;
 - Elections information for residents and interested parties; and
 - Fire bans.
- Acknowledged Queen's passing and protocol that the District would follow. A book of condolences was offered to community members to write in; this was later sent to Heritage Canada's archives.
- Held public event in Spirit Square announcing \$717,000 for safety upgrades and revitalization of Inlet Avenue.
- Celebrated Seaside Centre's 20th anniversary.
- Promoted and highlighted the new Council's inaugural meeting through promotion and live video stream to social media.
- Announced funding for Wakefield Lift Station, alongside the federal government.

FAST FACTS

- 126 News releases
- 702 letters received and acknowledged on Council's behalf



Sod turning and grand opening of for Hackett Park accessible stage

Arts and Culture

Arts and Culture is responsible for the management of community grants, support and promotion of local arts and cultural groups; promotion of Sechelt as an arts and cultural destination, and in planning, developing and evaluating cultural activities and events. Local arts, culture and heritage are major contributors to building a strong and healthy community, increasing economic development, and fostering a local identity and sense of place. The District supports the cultural life of residents through a variety of programs, festivals, community grants, venue and equipment rentals, and through the continued support of the Sechelt Public Library and the Sechelt Community Archives. In addition to supporting numerous community-driven festivals and events, the District hosts Canada Day, the annual Sechelt Arts Festival, and Sechelt Summer Music Series.

2022 highlights:

- Awarded funding from the Canadian Heritage - Canada Cultural Spaces Fund to purchase computer equipment for the Sechelt Community Archives and hired a professional appraiser to assess the replacement/current market value of the Sechelt Community Archives.
- Construction of Hackett Park stage completed and hosted the grand opening for the Hackett Park outdoor stage, featuring opening remarks by shísháhl elders, shísháhl Councillor August, MP Weiler, MLA Simons and Mayor Siegers, and a participatory dance performance with the shísháhl tlí'kw'am dance group.
- Activated the new stage in Hackett park with free concerts and supported new events and group gatherings to make use of outdoor venue including nine free concerts for the Summer Music Series at the new Hackett Park stage. These popular concerts provided paid opportunities for over 45 local musicians.
- Planned for and launched first annual syíyaya Days events (June 21 – July 1):
 - A grant from Heritage Canada helped to support National Indigenous Peoples' Day activities in June 2022.
 - In partnership with the syíyaya Reconciliation Movement and the shísháhl Nation, co-hosted the July 1 parade and orange shirt walk.
 - Multi-cultural performances on the new Hackett Park stage, free activities for families, and a weaving workshop.
 - Held traditional shísháhl blanket ceremony to honour artists Manuela Salinas and Dionne Paul for the public art commissions they created for the District of Sechelt In recognition of the UN's declaration of the International Decade of Indigenous Languages, a language workshop was held

at Hackett Park with teachers Rita Poulsen and kwayimin Andy Johnson. After the workshop, words and phrases from the shashishalhem language were incorporated into the community mural at Hackett park.

- Selected five artists for community art displays in Rockwood Lodge during Sunshine Coast Art Crawl. Two floors of the Rockwood Lodge were provided to local artists as a venue for the annual Sunshine Coast Art Crawl and over 350 visitors were welcomed over the weekend.
- Unveiled the two artist-designed Hydro box wraps at the new Jane Bowers dog park.
- Contracted local artists to conduct cleaning and repairs for three public art assets.
- Completed community art mural in Hackett Park featuring a local artist and over 100 community volunteers.
- Promoted the public art walking tour mobile app in Arts on the Coast magazine and via Culture Days campaign and hosted Public Art Walking tours during Culture Days.
- Supported the orange crosswalk and National Day for Truth and Reconciliation ceremonies.
- Partnered with the syíyaya Reconciliation Committees to complete first stages of the Regalia project and submit final report to primary funder, the Ananda Fund of the Marin Community Foundation.
- Hosted the 19th annual Sechelt Arts Festival. Programing lasted 17 days and featured the work of more than 100 artists and performers at a variety of events including a visual art exhibition, live theatrical performance, live music, parade, and workshops. Approximately 3,500 people attended the various events in-person and online.



Painted sidewalk and creation of Hackett Park amphitheater

Community Services

Community Services includes the management of District of Sechelt community-use facilities as well as liaising with community groups on their community events. This department of one staff person manages the marketing, booking and oversees the maintenance of Mission Point House, Rockwood Lodge, Seaside Centre and Kirkland house. Community Services provides support for District hosted community events, such as Canada Day and Oktoberfest.

2022 highlights:

- Completed 90% of upgrades to Rockwood Lodge, including cedar shake roof, exterior paint, accessible washroom and the refinishing of the hallway and dining room floors.
- Re-painted pergola at Rockwood to match the house.
- Received certification from Vancouver Coastal Health for Seaside Center to be classified as a commissary kitchen suitable for commercial uses.
- Repainted the interior of Seaside Centre.
- Installed new stairs on deck for Mission House, new handrails, and crush pad area.
- Took over managing and installation of banners from Arts & Culture department.
- Issued 28 special event permits.
- Installation of art rails at Rockwood Lodge and Mission, giving more opportunity for artists to rent and showcase their art.
- Online booking software has been running successfully for two years. Software is now used for booking and invoicing of sports fields, Hackett park concession stand and stage, seasonal and general mobile vending fees, as well as special event permit fees and field deposits.
- Co-facilitated partnered events such as Oktoberfest, Bright Nights, Light the Lights, Farmers Market, and the Art Crawl.

FAST FACTS

- 19 therapy dogs were certified at Rockwood and Hackett Park Stage
- Bathtub races held at Mission Park
- West Coast Swing, Latin, Salsa and Ballroom dancing at Seaside Centre
- Rental Bookings = 889 total
 - Rockwood Lodge: 466
 - Seaside Centre: 197
 - Mission House: 226

Corporate Services

Corporate Services is responsible for the corporate and legislative services of the District including the preparation, preservation and safekeeping of minutes, bylaws and records of Council and committee business, legal documents, administration of oaths, certifying District documents and other duties established in the Community Charter. It also provides administrative support to the other departments. The Corporate Officer is the District's Freedom of Information and Protection of Privacy Officer.

2022 highlights:

- Continued implementation of OnBase Records Management Database.
- Digitized a significant amount of District documents and added to OnBase Records Management Database system.
- Added a new full-time position for a Deputy Corporate Officer to the department.
- Conducted the 2022 General Local Election.

Bylaws Adopted:

- Sechelt Downtown Business Improvement Area Bylaw No. 599, 2021
- Building Amendment Bylaw No. 409-10, 2022
- 2021 - 2025 Consolidated Financial Plan Amendment Bylaw No. 595-1, 2022
- Zoning Amendment Bylaw No. 25-314, 2021 (Everbrite)
- Bylaw Notice Enforcement Implementation Amendment Bylaw No. 515-7, 2022
- Septage Disposal Fees Amendment Bylaw No. 483-5, 2022
- Fees and Charges Amendment Bylaw No. 575-6, 2022
- 2022-2026 Consolidated Financial Plan Bylaw No. 601, 2022
- District of Sechelt 2022 Tax Rates Bylaw No. 605, 2022
- Sewer User Fees Amendment Bylaw No. 426-17, 2022
- Elections and Other Voting Amendment Bylaw No. 504-2, 2022
- Road Naming Bylaw No. 606, 2022 (Brackett Road)
- Housing Agreement Bylaw No. 604, 2022 for 5681 Ebbitide Street (Ebbitide Developments Ltd.)
- Council Remuneration Bylaw No. 608, 2022
- Bylaw Notice Enforcement Implementation Amendment Bylaw 515-8, 2022
- Highways and Parking Amendment Bylaw No. 516-3, 2022
- Fees and Charges Amendment Bylaw No. 575-7, 2022
- Housing Agreement Bylaw No. 603, 2022 for 5638 Inlet Avenue (SCCS)
- Housing Agreement Bylaw No. 612, 2022 (TELUS Living)
- Official Community Plan Amendment Bylaw No. 492-30, 2021 (TELUS Living)
- Zoning Amendment Bylaw No. 25-315, 2021 (TELUS Living)
- Business Licence Amendment Bylaw No. 520-5, 2022 – Prevention of Sex Trafficking
- Business Licence Bylaw Amendment 520-4, 2022
- Bylaw Notice Enforcement Implementation Bylaw 515-11, 2022
- Zoning Bylaw 580, 2022
- 2020 Permissive Property Tax Exemption Amendment Bylaw No. 585-2, 2022
- Property Maintenance Amendment Bylaw No. 522-2, 2022
- Bylaw Notice Enforcement Implementation Amendment Bylaw No. 515-10, 2022

Leases, Agreements and Contracts Completed

- Service Agreement for Procurement Software E-Bids and Tenders with E-Solutions Group Ltd.
- Service Agreement for Scanning and Digitization – OnBase with West X Business Solutions Inc.
- Service Agreement for Hackett Park Performance Stage with Dakota Ridge Builders
- Service Agreement for Reclaimed Water Feasibility Study with Sunshine Coast Regional District
- Service Agreement for Cloud Permit and Fees with MONERIS

- Service Agreement for Active Transportation Network Expansion with McElhanney Ltd.
- Service Agreement for OPUSCARE Customized Managed IT Services with OPUS Consulting Group Ltd.
- Service Agreement for Arts Festival Production Services with Arcadian Productions Inc.
- Service Agreement for Mural on Amphitheatre at Hackett Park with Emily Gray
- Service Agreement for Garbage, PPP and Organics Collection with Waste Management of Canada Corporation
- Service Agreement for Residential Packaging and Printed Paper Recycling with MMBC Recycling Inc.
- Service Agreement for Rockwood Lodge Cedar Shake Roof Replacement with Cobalt Contracting
- Service Agreement for Rockwood Lodge Accessible Commercial Kitchen with Razon Construction
- Service Agreement for Rockwood Lodge Accessible Washroom with Razon Construction
- Service Agreement for Rockwood Lodge Floors with Interlake Hardwoods Flooring
- Service Agreement for Music Series Producer with Marco Noni
- Service Agreement for Condition Assessment of Building Envelope with SR Engineering Ltd.
- Service Agreement for Operations Centre Offsite Works with MAYCON Construction Management Ltd.
- Service Agreement for Road Crack Sealing Service with SEALTEC Industries Ltd.
- Service Agreement for Consulting for Inlet Avenue Improvements with KM Civil Consultants Ltd.
- Service Agreement for Hackett Park Court Resurfacing with Tomko Sports Systems Inc.
- Service Agreement for Regional Housing Coordination Services with Sunshine Coast Affordable Housing Society
- Service Agreement for BPS Entity User Access (BC BID) with Province of British Columbia
- Service Agreement for Archaeological Services with Wood Environment & Infrastructure Solutions
- Service Agreement for Water Resource Centre – Modular Chemical Storage Units with QUATREX Environmental Inc.
- Service Agreement for Sechelt Community Archives with Sunshine Coast Museum and Archives
- Service Agreement for Aerodrome Liaison with Greg Caple
- Service Agreement for Statement of Work Multi-Family Building Collection with RECYCLE BC
- Service Agreement for Wakefield Sanitary Lift Station Consulting Service with Urban Systems Ltd.
- Modified Service Agreement for Sunshine Coast Tourism
- Consulting Service Agreement for District Wide Sanitary Sewer Model with Urban Systems Ltd.
- Consulting Service Agreement for Sanitary Sewer Upgrade Projects with Urban Systems Ltd.
- Consulting Service Agreement for Evacuation Plan Agreement – RFP# 2222204 with Calian Ltd.
- Consulting Service Agreement for Effluent Outfall Remediation with Great Pacific Consulting Ltd.
- Consulting Service Agreement for Archaeological Services with Ecologic Consultants Ltd.
- Consulting Service Agreement for Website Redesign and Development with E-Solutions Group Limited
- Consulting Service Agreement for RCMP Building Partial Roof Replacement with Metro Roofing & Sheet Metal Ltd.
- Cost Sharing Agreement for Election Cost Sharing with School District No. 46 (Sunshine Coast)
- Construction Agreement for 2022 Road Paving Program with 1166618 BC LTD DBA SAVE ON BLACKTOP
- Memorandum of Understanding for Snow and Ice Removal Services with Sunshine Coast Regional District
- Grant Contribution Agreement for Poverty Reduction Strategy with Sunshine Coast Resource Centre
- Grant Contribution Agreement for The Coast Recital Society – CIP Standing Grant with The Coast Recital Society
- Grant Contribution Agreement for Arrowhead Clubhouse – SCCS Stand Grant Agreement with Sunshine Coast Community Services Society

- Grant Contribution Agreement for Community Resiliency Investment Program Grant with Union of British Columbia Municipalities
- Grant Contribution Agreement for Inlet Avenue Capital Improvements with Pacific Economic Development Canada
- Land Exchange Agreement for Land Exchange Agreement – Fourth Amendment with Tower Hill Estates Ltd.
- Lease Land Agreement for Mission Point House (Robertson) with District of Sechelt
- Lease Land Agreement for Arts Centre (Sunshine Coast Arts Council) with District of Sechelt
- Lease Land Agreement for Rockwood Centre and Box Office (Sunshine Coast Festival of the Written Arts) with District of Sechelt
- Letter of Agreement for Sleepy Hollow Rod Run and Show and Shine Event (Coasters Car Club) with District of Sechelt
- Land Lease Agreement for Sunshine Heights Owners & Residents Association Marina
- Mobile Vendors Licence Agreement for Davis Bay Mobile Vendor Pad with District of Sechelt
- Mobile Vendors Licence Agreement for Trail Bay Mobile Vendor Pad with District of Sechelt

New Council policies adopted:

- 1.5.11 Substitution Acting Pay Policy Amendment

FAST FACTS

- 147 Freedom of Information and Protection of Privacy requests

FINANCE AND INFORMATION TECHNOLOGY DIVISION

The Finance Department oversees the financial operations of the District and coordinates ongoing financial planning. The department provides financial information, advice and direction to Council, departments, outside agencies, as well as the public. In addition, this department is responsible for general accounting, taxation, accounts receivable, budgeting, payroll administration, investments, purchasing, grant writing, property insurance. The Finance department also oversees the operations at the airport.

2022 highlights

- In 2022 the District applied for many grants to go towards capital and community projects. Approximately \$4 million was awarded in 2022 with projects starting in both 2022 and 2023.
- Bylaws:
 - 2022-2026 Consolidated financial plan Bylaw 601, 2022
 - 2022 Tax Rates Bylaw 605, 2022
 - 2022 Sewer User Fee Amendment Bylaw 426-17, 2022
 - 2022 Septage Disposal Fees Amendment 483-5, 2022
- The Provincial Government Property Tax Deferral program continues to gain popularity with 10% of the District of Sechelt residents currently enrolled.
- Completion of Water Resource Centre (WRC) Modular Chemical Storage Loan as approved in the 2022-2026 Consolidated Financial Plan Bylaw 601, 2022.

- Staff continue to support community members in the office and assist in setting up access to online payment services. Transitioning more payees to the online platform will continue.
- The finance team continues to lead District procurement while maintaining documents, ensuring compliance with policy, and looking at industry best practices for procedure improvements. In 2022 the new position of Procurement Coordinator was created and the launch of the online tender platform *bids&tenders*.
- There were 29 active procurement competitions during 2022; Rockwood Lodge Renovations, Sechelt Airport Lighting, Sanitary Sewer Model and Septage Receiving Long-Term Plan are just a few.
- Ongoing staff training continues in anticipation of the new mandatory accounting standard, Asset Retirement Obligation (ARO) being implemented in 2023.
- Succession planning and continuing education remains an important focus in the department with staff working on the completion of finance and procurement related certifications and ongoing professional development.

FAST FACTS

- Total revenue = \$26,228,997
- Total expense = \$20,973,385
- Operating surplus = \$5,255,612 (projects to be carried forward to next year)
- District physical assets increased by \$6.8 million for 2022
- Procurement completed 29 competitive solicitations that valued \$2.6 million.

Information Technology (IT)

The role of IT is to function as a partner in the development and enhancement of business processes. IT works collaboratively with staff to provide the technologies that support current and future services for Sechelt citizens.

IT services include:

- Providing a solid, secure infrastructure for staff.
- Troubleshooting technology issues.
- Streamlining business processes through technology.
- Installing, managing, and supporting all hardware, software and communications assets including infrastructure, security, telephone and audio-visual systems, desktop computers and mobile computing devices.

2022 highlights

- Security at all District facilities was a big focus for the IT department in 2022. We upgraded existing systems and added security to new locations. Keys were upgraded to an electronic entry system, cameras were added or upgraded, alarm systems were added or upgraded. In 2022 the following locations were completed or are in progress and will be done in 2023:
 - Municipal Hall
 - Wharf Dock

- Water Resource Centre
- Hackett Park Stage and Washrooms
- New Operations Centre (in progress)
- Jane Bower Dog Park (in progress)
- Parks Storage Area (in progress)
- The Website Redesign project started in early 2022. IT led this project, however all Divisions contributed when it came to adding content for our public website. The public website (www.sechelt.ca) launched in January 2023.
- Improved network connectivity between all our facilities; upgrading all District facilities to 1 GB pure fiber internet, resulting in higher internet speeds and network consistency using one internet service provider. These improvements were made to the Public Works/Parks Yard, Water Resource Centre, Seaside Centre, Mission Point House, Sechelt Archives Office, Airport, Rockwood Lodge and Hackett Park Stage.
- Started a Vulnerability Management Program, which requires a penetration test to be run every quarter. A penetration test is an authorized simulated attack performed on our network to evaluate its security. After each test IT reviewed the results and resolved any issues. This program will continue every year.
- New computer equipment replaced end-of-life equipment. New Council and staff were provided with new laptops and accessories. The previous council's iPads were repurposed for staff use.
- Launched Atera, our new remote monitoring and maintenance software for all workstations and servers. Using Atera has helped streamline IT management processes, increase efficiency, and improve service.
- ChatGPT launched in November. IT started to test and also continued to look more and more into other Artificial Intelligent (AI) tools like Microsoft Co-Pilot. The department continues to learn more about various AI tools and how it can help the organization.
- Completed a pilot project in which IT connected a Water Resource Center (WRC) lift station using cellular and remote ethernet devices to send packets of lift station data back to WRC's Supervisory Control and Data Acquisition (SCADA) terminals. In 2023 IT will connect all lift stations to the WRC's SCADA system using this process.
- Financial software (Vadim) upgrades were completed.
- Security Awareness phishing campaign was pushed out to all staff.
- HVAC (Heating, Ventilation, and Air Conditioning) system was upgraded and created a separate secure network.
- IT staff continued with professional development and training.

Fast Facts

- 97,054 unique visitors (average 266 unique visitors per day) to the District website.
- Most popular webpages on Sechelt.ca were:
 - Garbage and Waste
 - Contact Directory
 - How to Get to Sechelt
 - Employment Opportunities
 - Council Agenda and Minutes
- Blocked an average of 108 spam emails per day.
- 1002 Helpdesk tickets submitted.

PLANNING AND DEVELOPMENT DIVISION

The Planning and Development Division is comprised of three departments:

- A. Development Services
- B. Bylaw Enforcement
- C. Building Inspection

The Planning and Development Division is responsible for both long-range policy planning and current development review planning and permitting. Activities include official community plan and zoning policy review, policy development, review and evaluation of development applications and community engagement as applicable. The Division also provides building inspection and bylaw enforcement services. Additionally, the division supports the Advisory Planning Commission, which reviews policies and applications and provides recommendations to Council.

Development Services

The Development Services Department is responsible for current and long-range planning for the District. Staff undertake comprehensive planning projects such as the development and review of the Official Community Plan (OCP), Zoning Bylaw, Housing Needs Assessment, and Integrated Community Sustainability Plan (ICSP).

2022 highlights:

- Adoption of Zoning Bylaw 580, 2022.
- Adoption and Implementation of Short-Term Rental Regulations.
- Implementation of the Housing Needs Assessment.
- Oversight and monitoring of the Integrated Community Sustainability Plan.
- Advancements in the support of dedicated long-term rental projects, including Greenecourt, Community Services, Ebbtide and Telus Living.

FAST FACTS	2021	2022
Development Permit Applications	4	31
Subdivision Applications	9	8
Rezoning Applications	4	6
Development Variance Permits	2	3
Sign Permits	2	5
Liquor Licence	2	5

Bylaw Enforcement

Bylaws are designed to protect public safety and enhance livability within the municipality. Bylaw Enforcement Officers routinely encompass the role of compliance, enforcement and communication within the community dealing with residents, guests, property owners and business owners.

Bylaw officers are responsible for bylaw enforcement and ensuring compliance with District of Sechelt bylaws through education, mediation, and, when required, the issuance of fines. In addition to land use and property-related bylaws, the Division maintains bylaws on such issues as noise, unsightly premises, pesticides, tree cutting, dog licensing and control. Department activities also include bylaw development, bylaw review and updating best practices, review training, reporting, and collaborating with a broad range of agencies including the RCMP, Vancouver Coastal Health, Transport Canada, Sunshine Coast Mental Health & Addiction Services, Ministry of Agriculture, and the Sechelt Fire Department.

2022 highlights:

- Continued interagency cooperation with other Bylaw Enforcement Officers on the Sunshine Coast focused on Business Licenses, aggressive dogs, and homeless encampments.
- Officers completed a course through the Mental Health First Aid Canada, focusing on identifying people experiencing a mental health crisis.

FAST FACTS		
	2021	2022
• Complaints:	714	611
• Tickets issued:	127	211
• Business Licenses issued:	157	98

Building Inspection

Building permits are essential in protecting property owners and the community by ensuring that new developments are safely constructed and benefit the community. The Building Department is responsible for ensuring that the construction activity complies with the BC Building Code and the District’s Building Bylaw 409, 2003. Tasks performed include the review of construction building permit submissions, on-site inspection of both new construction and renovations, and review of business licenses for compliance with building bylaw requirements for safety.

2022 highlights:

- Continue to advance professional accreditation of the Building Officials through the Building Official Association of British Columbia (BOABC), including successfully obtaining Level 1 Plumbing Official status.
- Continued efficiency advancement with the use of Cloud Permit for permit cycle.
- Priority review of tenant improvement Building Permits for businesses, particularly within the downtown core.

DISTRICT OF SECHLT BUILDING ACTIVITY - ANNUAL COMPARISON					
	2018	2019	2020	2021	2022
Type of Permit					
Commercial	17	11	9	14	8
Residential	97	79	97	154	80
Other	65	26	12	12	38
Total No. of Permits	179	116	118	180	126
Total Construction Value	\$ 37,948,384	\$ 28,295,004	\$ 18,917,433	\$ 48,821,896	\$ 57,851,784

ENGINEERING AND OPERATIONS DIVISION

The Engineering and Operations Division is responsible for the installation and maintenance of the municipality's public infrastructure, including roads, sewers, parks and facilities. The division is comprised of four departments:

- Engineering
- Public Works
- Parks
- Water Resource Centre

Engineering

The Engineering Department is responsible for the design and construction of municipal infrastructure. It also provides the degree of servicing requirements including design reviews and inspections for new developments as defined in the Subdivision and Servicing Bylaw 430.

In addition, Engineering is responsible for the five-year capital planning for infrastructure upgrades, improvements, and replacements. As part of this, Engineering explores grant and cost sharing opportunities to reduce the financial burden to the taxpayers of Sechelt. Engineering also works closely with Parks, Public Works, and Wastewater departments to help with their projects.

Engineering liaises with the rate payer and community associations from all the neighbourhoods in Sechelt to prioritize their needs, ensuring the works that are completed are for the greatest benefit possible to the community.

2022 highlights:

- Progress was made on the construction of the new Operations Center which will support the safe and effective operations of Public Works and Parks department staff. Completion of this is planned for late spring of 2023.
- Analysis and draft of the Sechelt Transportation Master Plan was partially complete. Completion date is anticipated for 2023.

- Re-development of Inlet Ave, between Cowrie Street and Dolphin Street in progress through Q4. 95% of the design has been completed, the archeological investigation is complete and a permit is underway. Construction is anticipated to be complete in 2023.
- Wharf Ave sidewalk improvements, between Cowrie Street and Dolphin Street, in partnership with the Ministry of Transportation and Island Coastal Economic Trust completed.

FAST FACTS

- 925 total service requests
- 696 infrastructure location service requests
- 221 Streetlight service requests



District Operations Centre

Public Works

The Public Works Department maintains District owned facilities, paved roads, gravel roads, road shoulders, ditches and sidewalks. They take care of road snow removal, street painting, and dust control.

2022 highlights:

- Ditching performed in various areas throughout the District.
- Conducted removal of several dangerous trees.
- Catch basin cleaning in preparation for rain events.
- Assisted the Parks Department with trail repair.
- Filling of potholes to reduce vehicle damage.
- Snow and ice clearing during cold weather and snow events.

- Graded all gravel roads and laneways.
- Ongoing homeless camp cleanup and removal.

FAST FACTS

- 645 service requests in total
- 17 grading-related service requests
- 43 snow removal service requests
- 273 facilities-related service requests



Bike lane installation on Lighthouse Ave & Wharf Avenue sidewalk revitalization

Sustainable Infrastructure

Within the Engineering Division, the manager of sustainable infrastructure works with the Planning and Development Division to ensure private developments are constructed sustainably both in terms of asset management and climate change adaption, and that developments adhere to District bylaws. This includes managing the asset management program which provides data, analysis and guidance to all District departments.

The asset management program supports objectives to retain assets and minimize lifecycle costs to taxpayers, while maintaining expected levels of service. The geographic information systems (GIS) are also managed within the department. The District relies on GIS organization-wide to provide accurate and timely data that drives decision-making, while private developers use GIS to assess the feasibility and plan future subdivisions and housing projects.

2022 highlights:

5523 McCourt Road 8 Lot Development	<ul style="list-style-type: none"> • Development and construction completed. • Entered a 1-year warranty period.
Woodland Phase II 29 Lot Development	<ul style="list-style-type: none"> • Servicing agreement is underway.
6317 Bligh Road	<ul style="list-style-type: none"> • Servicing agreement completed.

8 Lot Development	<ul style="list-style-type: none"> • Construction began.
5830 Marine Way 3 Lot Development	<ul style="list-style-type: none"> • Servicing agreement sent to developer. • Waiting for bonding and the completion of the servicing agreement.
Mills Road 4 Lot Development	<ul style="list-style-type: none"> • Construction began.
Mason Road 3 Lot Development	<ul style="list-style-type: none"> • Substantially completed.
5625 Derby Road Trellis-Silverstone	<ul style="list-style-type: none"> • Construction began.
5547 Trail Avenue 2 Lot Development	<ul style="list-style-type: none"> • Servicing agreement executed.
Havies Road 100 Lot Development	<ul style="list-style-type: none"> • Detailed design review is in progress. • Traffic plan and highway corridor works review is underway in collaboration with the Ministry of Transportation.
5528 Inlet Avenue Telus Living	<ul style="list-style-type: none"> • Final design review is in progress for a servicing agreement.

Parks

The Parks Department manages a wide variety of parks and public spaces including 37 parks, 4 sports fields, walking and biking trails, natural areas, green spaces and streetscapes. Public access to the waterfronts is available at 54 maintained beach accesses located along the shores of the Salish Sea and the Porpoise Bay.

The department is responsible for our urban forest and oversees tree issues as well as the Adopt-a-Tree program. The number of trees planted through the Request-a-Street-Tree Program exceeds the 600 mark since its inception in 2012. The beautification program adds an abundance of colour to our community and sees thousands of bulbs and annuals complement our perennials, shrubs, trees and hanging baskets.

Parks also has an instrumental role in supporting events, sports, community associations and volunteer organizations within our community.

2022 highlights:

- Installed 21 additional trees on Trail Ave and 9 new streetscape gardens.
- 29 trees were planted in other areas of Sechelt, including an entire row of street trees on Mica Road and Phase 2 of the green corridor on Trail Avenue.
- A re-greening grant through BC Hydro was secured for the 2022 Request -a- Street-Tree program.
- Removed invasive plant species in areas throughout the District of Sechelt focusing mainly on blackberry and knotweed.
- 14 streetscape gardens were installed on Wharf Avenue as well as 8 new street trees.

- Continued turf management at Hackett, Kinnikinnick and Piccadilly fields. This included the application of lime, fertilizer, seed and wetting agents. Fields were also top dressed and aerated. Drought continued to challenge maintenance procedures and despite great effort improvements were limited.
- Work began on the Snickett Park washroom.
- Utilized the ArcGIS Collector App to continue to gather data on parks assets to help create realistic and sustainable service levels.
- Helped with events such as The Sechelt Farmers and Artisans Market, The Sechelt Summer Music Series, The Hackett Park Arts and Crafts Fair, The Sunshine Coast Festival of the Written Arts, Oktoberfest Celebrations at Rockwood, Coaster's Car Club Show and Shine at Hackett Park, Sechelt Arts Festival, Hackett Park Halloween event, Bright Nights at Rockwood Lodge, and The Parade of Lights.
- Purchased a new Kubota tractor to replace our stolen John Deere tractor. Also purchased an over seeder for improved grass seed distribution and a better germination rate in hopes of restoring our fields and saving money.
- Completion of Hackett Park stage and the amphitheater was painted by Sunshine Coast artist Emily Grey.
- Resurfaced Hackett Park tennis courts including the addition of two new pickleball courts. New benches and a wind screen were also purchased and installed.
- Completion of Phase 1 at the Cascade Green butterfly garden. Through teamwork with a local volunteer group, a corner of the park was improved with native and flowering plant material to attract pollinators and increase biodiversity of this park. Continued invasive species management within the park is still taking place.
- The Ebbitide Dog Park officially opened. New picnic tables, benches and garbage cans were installed.
- Both the Parks Foreman and the Parks Arborist completed an additional credential, Tree Risk Assessment Qualification (TRAQ). This qualification will help guide decision making related to urban forestry risk management.
- 8 members of the Parks staff were trained in level 1 first aid.

FAST FACTS

- Continued addressing issues of theft, vandalism and graffiti throughout the District.
- Responded to 293 service requests.
- Over 22 kilometres of trails and 54 beach accesses maintained.

Hackett Park court resurfacing



Regular Council Meeting Agenda

Wednesday June 28, 2023

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Water Resource Centre

The Wastewater department oversees the operation of the Water Resource Center (WRC), Dusty Road septage receiving facility and the entire sewer collection system including 9 pump stations. Wastewater flows to the plant 24 hours a day, 7 days a week. Staff ensures that all pumps, valves, instruments, and sewer systems are operating correctly, and perform equipment maintenance and repairs daily. Operators analyze lab data, make treatment process changes as needed, troubleshoot issues and respond to emergency situations.

Fats, oil and grease (FOG) issues continue to be a major maintenance concern in the collection system, especially in the downtown areas. When FOG enters the collection system it hardens in the pipes resulting in reduced capacity, blockages and odour. Problem areas require frequent line jetting, which in turn affects downstream infrastructure, instrumentation and treatment processes. Line jetting, grease removal, infrastructure cleaning and disposal contribute to increased maintenance costs for the organization. Moving forward in 2023 we will continue to provide educational material to the community and develop initiatives to decrease the impact of FOG on the sanitary sewer infrastructure.



Levels of water treatment vs. tap water

As a result of a feasibility investigation to expand the Water Resource Centre SCADA system to include the District's eight sewage lift stations, the Manager of Wastewater with the assistance from the Manager of Information Technology initiated a pilot project to set up the Watermark lift station with SCADA control from the WRC. This was successfully completed during the week of September 14th resulting in the addition of the Watermark lift station to the SCADA system.

The effects of the drought were seen in the WRC, particularly on October 20 which had the lowest daily volume treated through the plant in the last several years, at 1794 m³/day. We are attributing these low flows in part to the dry weather limiting inflow and infiltration, and water conservation measures.

During November, the Ebbtide well system was taken offline for two weeks for an upgrade that was required to provide higher flow to the WRC and to prevent freezing. The system was back online November 18 and has been operating continuously since that time.

A WRC operator passed the Environmental Operators Certification Program (EOCP) Level III Wastewater Treatment Certification Exam to join the ranks of 153 Wastewater Treatment Level III Operators in the province. Another operator has begun their wastewater operator journey and passed the EOCP Level I Wastewater Treatment Certification Exam. This is great news for the District - congratulations to the wastewater team!

FAST FACTS

- The solar panel system installed on the WRC roof generated a total energy output of 13,100 kWh in 2022, enough to sustain an average household for 13 months or counterbalance the consumption of 7.5 barrels of crude oil.
- The District of Sechelt operators take several samples in the effluent receiving waters of Trail Bay twice annually. The result of this monitoring is reported to the Ministry of the Environment. Receiving Environment Monitoring is a requirement of the Municipal Wastewater Regulation.
- The wastewater operators are continually working toward higher levels of certification. At present the department has:
 - Wastewater Treatment Level I, three operators
 - Wastewater Treatment Level II, one operator
 - Wastewater Treatment Level III, two operators
 - Wastewater Treatment Level IV, one operator
 - There are other various levels of certification in our crew for Wastewater Collection, Water Treatment and Water Distribution
 - Interestingly, in British Columbia there are only 122 certified WWT IV operators and 153 WWT III operators.
- The wastewater treatment process uses a ground water well to mitigate the consumption of potable water. In November 2022, the well system was upgraded, leading to an approximate average daily reduction in potable water usage of 85%.

FINANCIAL STATEMENTS

Report from the Chief Financial Officer



It is my pleasure, on behalf of the Finance Department, to present the Annual Financial Report for the fiscal year ending December 31, 2022. The following discussion and analysis provide information in support of the audited 2022 Financial Statements and are intended to enhance understanding of the economic resources and obligations of the District.

The purpose of this report is to publish the Financial Statements and Auditors' Report for the District of Sechelt pursuant to Section 167 of the Community Charter. The preparation and presentation of the financial statements and related information in the 2022 Annual Report is the responsibility of the management of the District. These statements have been prepared in accordance with generally accepted accounting principles for Local

Governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and the Provincial Ministry of Community, Sport and Cultural Development. The District of Sechelt maintains a system of internal accounting controls designed to safeguard the assets of the corporation and provide reliable financial information.

External Audit

Council appointed auditing firm MNP Ltd. to ensure the financial statements prepared by the District's management present fairly the financial position of the District of Sechelt as of December 31, 2022 and the results of its operations. The auditor is responsible for advising management and Council of any control or operational items that may have been identified during the audit procedures. The auditors have given an unqualified audit opinion on the District's financial statements and these 2022 Audited Financial Statements were presented to and accepted by Council on May 3rd 2023 at a Regular Council meeting.

Financial Overview

The District is committed to effective stewardship of financial resources supporting the path to financial sustainability. Strategies include annual funding allocations to reserves, supporting the City's strategic goals and addressing long-term infrastructure requirements.

The District's financial position continues to strengthen. In 2022, the District had an annual surplus of \$5,255,612, compared to the annual operating surplus in 2021 of \$7,658,240. The annual surplus occurs when all of a municipality's assets (financial and non-financial) exceed all of its liabilities. The accumulated surplus is the primary indicator of the resources the municipality has available to provide future services and consists of both cash and non-cash components. A **surplus** does not mean that a municipality has extra funds to spend, but rather shows whether the revenues generated were greater than the expenses incurred, including non-cash expenses such as amortization.

These results strengthened the District's Statutory and Non-statutory Reserve balances by \$2,267,320, or 13%. This is largely due to a capital reserve transfer, Community Forest Legacy Fund transfer, sewer surplus and general surplus.

Total revenue in 2022 was \$26,228,997 an increase from 2021 of \$336,065. The majority of the funding comes from property tax, government grants, sales of services, and development cost charges. Total operating and capital expenses were \$20,973,385 and are similar to 2021 with expenses coming below the 2022 budgeted amount.

Overall, the District is in a good financial position. I want to thank all the members of the Finance department for their hard work throughout 2022 and their dedication and commitment to the District of Sechelt citizens.

David Douglas, CPA, CGA

Director of Financial Services

District of Sechelt

Consolidated Financial Statements

For the year ended December 31, 2022

District of Sechelt
Consolidated Financial Statements
For the year ended December 31, 2022

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Management's Responsibility for Financial Reporting

The Council of the District of Sechelt has delegated the responsibility for the integrity and objectivity of the financial information contained in the consolidated financial statements to the management of the District of Sechelt. The consolidated financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are executed and recorded in accordance with authorization, and that financial records are reliable for preparation of consolidated financial statements.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. Mayor and Council review internal financial statements on a quarterly basis, and meet periodically with management and the independent auditors to satisfy themselves that management's responsibilities are properly discharged. Council annually reviews and approves the consolidated financial statements.

The District of Sechelt's independent auditors, MNP LLP, are engaged to express an opinion as to whether these consolidated financial statements present fairly the District of Sechelt's consolidated financial position, financial activities, and cash flows in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion in accordance with Canadian generally accepted auditing standards.

The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards.



David Douglas, CPA, CGA
Director of Financial Services

To the Mayor and Council of the District of Sechelt:

Opinion

We have audited the consolidated financial statements of the District of Sechelt (the "District"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022, and the results of its consolidated operations, remeasurement gains and losses, changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information, consisting of the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the District to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, British Columbia

May 3, 2023

District of Sechelt
Consolidated Statement of Financial Position

December 31, 2022

2022

2021

Financial Assets

Cash	\$ 27,465,927	\$ 22,661,106
Portfolio investments (Note 3)	16,347	3,072,922
Accounts receivable (Note 4)	2,877,258	2,546,626
Investment in business enterprise (Note 5)	2,330,785	2,175,193
	<u>32,690,317</u>	<u>30,455,847</u>

Liabilities

Accounts payable and accrued liabilities	3,042,345	2,710,117
Deferred revenue (Note 7)	3,164,193	4,039,716
Deferred development cost charges (Schedule 1)	4,715,540	3,671,072
Refundable deposits	2,296,920	2,830,229
Long-term debt (Note 8)	1,851,926	3,028,298
Short-term loans (Note 9)	1,635,202	208,890
	<u>16,706,126</u>	<u>16,488,322</u>

Net Financial Assets

	<u>15,984,191</u>	<u>13,967,525</u>
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Non-financial Assets

Tangible capital assets (Schedule 2)	156,035,358	152,797,126
Prepaid expenses	235,158	234,444
	<u>156,270,516</u>	<u>153,031,570</u>

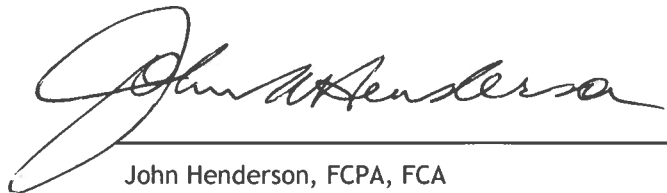
Accumulated Surplus (Note 18)

	\$ 172,254,707	\$ 166,999,095
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Contingent Liabilities (Note 15)



David Douglas, CPA, CGA
Director of Financial Services



John Henderson, FCPA, FCA
Mayor

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The accompanying notes are an integral part of these consolidated financial statements.

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District of Sechelt
Consolidated Statement of Operations

For the year ended December 31, 2022	Budget 2022	2022	2021
	(Note 16)		
Revenues (Schedule 3)			
Taxation and other levies (Note 10)	\$ 13,107,420	\$ 13,075,101	\$ 12,107,180
Private contributions (Note 11)	94,785	506,415	416,275
Government grants (Note 12)	11,659,851	3,509,919	3,533,552
Sale of goods and services	5,073,472	5,140,689	4,546,812
Licences, permits and fees	1,660,894	2,136,518	1,761,989
Penalties and interest	136,000	186,362	183,742
Income from business enterprise (Note 5)	-	681,482	842,899
Return on investments	468,220	1,014,653	419,430
Loss on disposal of tangible capital assets	-	(73,264)	(12,140)
Development cost charges (Schedule 1)	1,069,371	51,122	2,093,193
	33,270,013	26,228,997	25,892,932
Expenses (Schedule 3)			
General Government	4,601,316	3,857,481	3,275,044
Planning and Community Development	1,700,558	1,664,328	1,480,886
Community Services	2,502,058	2,605,446	2,603,646
Public Works	4,600,732	4,383,981	3,906,265
Facilities	880,846	787,244	793,091
Police Services	2,739,368	2,601,975	1,855,296
Solid Waste	1,671,994	1,573,614	1,038,824
Sewer Operating	4,203,462	3,499,316	3,281,640
	22,900,334	20,973,385	18,234,692
Annual Surplus	10,369,679	5,255,612	7,658,240
Accumulated Surplus, beginning of year	166,999,095	166,999,095	159,340,855
Accumulated Surplus, end of year	\$ 177,368,774	\$ 172,254,707	\$ 166,999,095

The accompanying notes are an integral part of these consolidated financial statements.

District of Sechelt
Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31, 2022	Budget 2022		2022	2021
	(Note 16)			
Annual surplus	\$ 10,369,679	\$ 5,255,612	\$ 7,658,240	
Aquisition of tangible capital assets (Schedule 2)	(22,881,753)	(6,820,207)	(6,138,467)	
Amortization of tangible capital assets (Schedule 2)	3,437,205	3,480,502	3,446,329	
Net book value of tangible capital assets disposed (Schedule 2)	-	101,473	12,140	
	(19,444,548)	(3,238,232)	(2,679,998)	
Decrease (Increase) in prepaid expenses	-	(714)	(13,952)	
Increase in net financial assets	(9,074,869)	2,016,666	4,964,290	
Net financial assets, beginning of year	13,967,525	13,967,525	9,003,235	
Net financial assets, end of year	\$ 4,892,656	\$ 15,984,191	\$ 13,967,525	

The accompanying notes are an integral part of these consolidated financial statements.

District of Sechelt
Consolidated Statement of Cash Flows

For the year ended December 31, 2022

2022

2021

Operating transactions		
Annual surplus	\$ 5,255,612	\$ 7,658,240
Non-cash items:		
Amortization of tangible capital assets	3,480,502	3,446,329
Actuarial adjustment on long term debt	(233,220)	(242,477)
Income from Investment in business enterprise	(681,482)	(842,899)
Loss on disposal of tangible capital assets	73,264	12,140
Donation of tangible capital assets	(240,000)	(104,735)
	<u>2,399,064</u>	<u>2,268,358</u>
Changes in non-cash operating balances:		
Increase in accounts receivable	(330,632)	(497,384)
Decrease (increase) in prepaid expenses	(714)	(13,952)
Increase (decrease) in accounts payable	332,228	(3,052,922)
Increase (decrease) in deferred revenue	(875,523)	209,147
Increase (decrease) in development cost charges	1,044,468	(1,751,577)
Increase (decrease) in refundable deposits	(533,309)	1,264,569
	<u>(363,482)</u>	<u>(3,842,119)</u>
Cash provided by operating transactions	<u>7,291,194</u>	<u>6,084,479</u>
Financing transactions		
Repayment of long-term debt	(913,153)	(913,153)
Proceeds of short-term loans	1,470,000	214,182
Repayment of short-term loans	(43,687)	(27,244)
Cash applied to financing transactions	<u>513,160</u>	<u>(726,215)</u>
Capital transactions		
Acquisition of tangible capital assets	(6,580,207)	(6,033,732)
Proceeds from the sale of tangible capital assets	28,210	-
Cash applied to capital transactions	<u>(6,551,997)</u>	<u>(6,033,732)</u>
Investing transactions		
Net proceeds on sale of portfolio investments	3,026,574	780,995
Dividends received on Investment in business enterprise	525,890	225,890
Cash applied to investing transactions	<u>3,552,464</u>	<u>1,006,885</u>
Increase in cash and cash equivalents	<u>4,804,821</u>	<u>331,417</u>
Cash and cash equivalents, beginning of year	<u>22,661,106</u>	<u>22,329,689</u>
Cash and cash equivalents, end of year	<u>\$ 27,465,927</u>	<u>\$ 22,661,106</u>

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

1. Nature of Organization

The District of Sechelt (the "District") was incorporated on May 15, 1986 and operates under the *Local Government Act* and the *Community Charter*. The principal activities of the District are preservation, protection, and enhancement of the quality of life in Sechelt through the facilitation of municipal services in an equitable, efficient, and effective manner.

2. Significant Accounting Policies

(a) Basis of Presentation

The consolidated financial statements of the District are the representations of management prepared in accordance with Canadian public sector accounting standards ("PSAS"). These standards are established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada").

(b) Principles of Consolidation

The consolidated financial statements include the accounts of all activities or entities whose operations are under the control of the District. These include the general operating funds, the capital funds, and all reserve funds. All interfund balances have been eliminated for the purposes of these financial statements.

The consolidated financial statements include the operations of a wholly owned subsidiary of the District, Sunshine Coast Community Forest Ltd. (Formerly Sechelt Community Projects Inc. ("SCPI")). Sunshine Coast Community Forest Ltd. is accounted for using the modified equity method. Under this method, the District's equity is adjusted by the annual profits and losses of the subsidiary and declared dividends, if any. Sunshine Coast Community Forest Ltd. utilizes the International Financial Reporting Standards to prepare their financial statements.

The revenue from taxation and other sources collected by the District on behalf of other governments for education, health care, fire protection services, Sunshine Coast Regional District, and other external organizations that are not controlled by the District are not included in these consolidated financial statements.

December 31, 2022

2. Significant Accounting Policies (Continued)

(c) Revenue Recognition

The accrual basis of accounting is followed in the financial statement presentation. Revenue is recognized in the period in which the transactions or events that gave rise to the revenues occurred. Restricted contributions from non-government sources unearned in the current period are recorded on the Statement of Financial Position as deferred revenue.

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

Development cost charges received in respect of construction for sewer, drainage, road, and park requirements are recorded as deferred development cost charges. These amounts are recorded as revenue when the related development costs are incurred.

Non-monetary revenues are recognized at the estimated fair market values at the time all of the requirements and conditions for the project have been met, ownership and control is transferred to the District, and the appropriate acceptances or approvals have been issued.

Charges for sewer are recorded as user fees when delivered. Connection fee revenues are recognized when the connection has been established.

Sales of services and other revenue are recognized on an accrual basis as the services are delivered.

(d) Revenue Recognition - Taxation

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized, and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

The District estimates amounts of adjustments and records taxation revenue net of such amounts. Any adjustments in excess of those estimated are recognized at the time they are awarded.

December 31, 2022

2. Significant Accounting Policies (Continued)

(e) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended to be sold in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the consolidated change in net financial assets for the year.

Tangible capital assets, a type of non-financial asset, are comprised of capital assets and capital work in progress. They are recorded at cost less accumulated amortization and are classified according to their functional use. The cost of a tangible capital asset includes the purchase price and other acquisition costs such as installation costs, design and engineering fees, legal fees, survey costs, site preparation costs, freight charges, transportation, insurance costs, and duties. Contributed tangible capital assets are recorded at fair value at the date of the contribution.

Amortization is recorded on a straight-line basis over their estimated useful lives commencing once assets are put into use, as follows:

Land improvements	10 to 30 years
Buildings	20 to 70 years
Furniture, fixtures and minor equipment	5 to 30 years
Automotive equipment	5 to 20 years
Roads	10 to 60 years
Structures (bridges, etc.)	20 to 100 years
Infrastructure - sewer	30 to 80 years
Infrastructure - drainage	20 to 50 years

The District holds works of art that have not been recorded in tangible capital assets.

December 31, 2022

2. Significant Accounting Policies (Continued)

(f) Financial Instruments

A financial asset or a financial liability is only recognized on the District's Statement of Financial Position when, and only when, the District becomes a party to the contractual provisions of the instrument. All financial instruments are recognized either at fair value or cost/amortized cost.

For a financial instrument in the fair value category, the change in the fair value is recognized as a remeasurement gain or loss in the Statement of Remeasurement Gains and Losses until the financial instrument is derecognized. At the time when the financial instrument in the fair value category is derecognized, the associated accumulated remeasurement gains and losses are reversed and reclassified in the Statement of Operations.

Transaction costs are added to the carrying value of items in the cost or amortized cost category when they are initially recognized. However, when items in the fair value category are initially recognized, transaction costs are expensed. Interest is measured using the effective interest method. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

Accounting standard PS 3450 *Financial Instruments* requires equity investments traded in an active market to be recorded at fair value. The District has no such investments. PS 3450 allows for other investments to be recorded at fair value if they are managed on a fair value basis. The District has elected to record its portfolio investments on a fair value basis. Cash is recorded at cost. Accounts receivable (excluding tax receivables), accounts payable and accrued liabilities, short-term debt, and long-term debt are recognized at amortized cost.

At the end of the each reporting period, the District assesses whether there are any indications that the financial asset, or group of similar financial assets, measured at amortized cost or cost may be impaired. When there is an indication of impairment, the carrying amount is written down accordingly.

(g) Contaminated Sites

Liabilities for contaminated sites are recognized when an environmental standard exists, contamination exceeds the standard, the District has responsibility for remediation, future economic benefits will be given up, and a reasonable estimate can be made.

The District has assessed its potential liabilities under accounting standard PS 3260 *Liability for Contaminated Sites* including sites that are no longer in productive use and sites for which the District accepts responsibility. Additionally, the District has used the standards contained in Schedule 2 (Industrial and Commercial Purposes and Activities) of the Contaminated Sites Regulation of the British Columbia *Environmental Management Act* to determine whether a potential liability exists. As at December 31, 2022, no such contamination in excess of an environmental standard requiring remediation exists.

December 31, 2022

2. Significant Accounting Policies (Continued)

(h) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions. Significant areas requiring the use of management estimates relate to the determination of collectability of accounts receivable, useful lives of tangible capital assets, fair value investments, and provisions for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the period of settlement.

(i) Recent Accounting Pronouncements

PS 3280 Asset Retirement Obligations, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the District as of January 1, 2023. A liability will be recognized when, as at the financial reporting date:

1. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
2. The past transaction or event giving rise to the liability has occurred;
3. It is expected that future economic benefits will be given up; and
4. A reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

Management is in the process of assessing the impact of adopting this standard on the District's financial results.

3. Portfolio Investments

	2022	2021
MFA intermediate fund	\$ -	\$ 2,976,969
MFA money market fund	-	79,630
Other portfolio investments	16,347	16,323
	\$ 16,347	\$ 3,072,922

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

3. Portfolio Investments (Continued)

Investments are recorded at market value. Other portfolio investments consists of a Guaranteed Investment Certificate. The other portfolio investments mature in September 2023 with an interest rate of 2.00% (2021 - 0.15%).

4. Accounts Receivable

	2022	2021
Property taxes receivable	\$ 1,307,568	\$ 990,653
Federal government receivables	558,185	238,602
Capital grants receivable	491,247	708,609
Lease receivables	61,858	141,131
Other grants receivable	116,244	85,794
Other receivables	929,755	969,436
	3,464,857	3,134,225
Allowance for doubtful accounts	(587,599)	(587,599)
	\$ 2,877,258	\$ 2,546,626

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

5. Investment in Business Enterprise

On March 8, 2005, Sunshine Coast Community Forest Ltd. (Formerly Sechelt Community Projects Inc. (SCPI)) was incorporated. Sunshine Coast Community Forest Ltd. was formed for the purpose of acquiring and managing a Community Forest Agreement dated May 30, 2011.

The District owns all 17,260 issued shares of Sunshine Cost Community Forest Ltd.. All of the Board members are appointed by the District. Sunshine Coast Community Forest Ltd.'s financial statements were prepared in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The District's investment in Sunshine Coast Community Forest Ltd. is recorded using the modified equity basis. Under this method, the District's equity is adjusted by the annual profits and losses of the subsidiary and declared dividends, if any.

	2022	2021
Statement of Financial Position		
As at December 31		
Total assets	<u>\$ 2,723,276</u>	<u>\$ 2,582,202</u>
Total liabilities	392,491	407,009
Shareholder's equity	<u>2,330,785</u>	<u>2,175,193</u>
	<u>\$ 2,723,276</u>	<u>\$ 2,582,202</u>
Statement of Operations		
For the Year Ended December 31		
Revenues	\$ 2,133,598	\$ 1,289,141
Expenses	<u>(1,452,116)</u>	<u>(369,173)</u>
Net Income	<u>\$ 681,482</u>	<u>\$ 919,968</u>
Statement of Changes in Shareholder's Equity		
For the Year Ended December 31		
Cost of investment	\$ 172,600	\$ 172,600
Contributed surplus	49,770	49,770
Accumulated net equity income, beginning of year	1,952,823	1,335,814
Net income	681,482	919,968
Dividends declared during the year	(525,890)	(225,890)
Other	-	(77,069)
	<u>\$ 2,330,785</u>	<u>\$ 2,175,193</u>

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

6. Deposits and Reserve - Municipal Finance Authority

The Municipal Finance Authority of British Columbia (the "MFA") provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. The MFA must then use this fund if at any time there are insufficient funds to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the fund.

Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the financing agreements. The interest earned on the Debt Reserve Fund, less administrative expenses, becomes an obligation of the MFA to the regional districts.

Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the District. The proceeds from these discharges will be credited to income in the year received. As at December 31, the total debt reserve was comprised of:

	2022	2021
Debt Reserve - Cash Deposits	\$ 87,437	\$ 194,668
Debt Reserve - Demand Notes	340,060	533,395
	\$ 427,497	\$ 728,063

These balances are not reported elsewhere in these consolidated financial statements.

7. Deferred Revenue

Deferred revenue represents funds received that are held for various restricted purposes. These funds are recognized as revenue in the period when the eligible related expenditures or conditions have been met.

	2021	Receipts	Revenue Recognized	Interest	2022
Deferred Grants	\$	\$	\$	\$	\$
Active Transportation Grant	42,840	-	(42,840)	-	-
Heritage BC Grant (CERIP)	234,600	-	(188,485)	-	46,115
Tourism Dependant Communities Grant	773,654	-	(392,717)	-	380,937
Marin Community Foundation Grant	18,608	-	(18,040)	-	568
Strengthening Communities Grant	104,750	30,485	(125,605)	-	9,630
	1,174,452	30,485	(767,687)	-	437,250
Cash in lieu for development	1,281,424	34,921	(83,844)	1,168	1,233,669
Donations	37,390	1,056	-	934	39,380
Prepayment of property taxes	1,410,129	2,311,455	(2,283,180)	-	1,438,404
Other	136,320	-	(121,200)	370	15,490
	2,865,263	2,347,432	(2,488,224)	2,472	2,726,943
	\$ 4,039,716	\$ 2,377,917	\$ (3,255,911)	\$ 2,472	\$ 3,164,193

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

8. Long-term Debt

	Year Due	Rate Per Annum	2022	2021
Debentures - Municipal Finance Authority				
Justice Service Building	2022	1.75 %	\$ -	\$ 217,801
Justice Service Building	2022	2.25 %	-	217,801
Water Resource Centre	2025	2.25 %	<u>1,851,926</u>	<u>2,592,696</u>
			<u>\$ 1,851,926</u>	<u>\$ 3,028,298</u>

The District will be required to make repayments over the next five years as follows:

2023	\$ 740,770
2024	740,770
2025	<u>370,386</u>
	<u>\$ 1,851,926</u>

All debentures are secured by promissory notes issued by the District.

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

9. Short-term Loans

	Year Due	Rate per Annum	2022	2021
MFA Loan - Plotter	2025	4.77 %	\$ 11,947	\$ 15,666
MFA Loan - Dump Truck	2026	4.77 %	153,255	193,224
MFA Loan - Operations Center Short Term Advance *	2023	4.77 %	1,470,000	-
			<u>\$ 1,635,202</u>	<u>\$ 208,890</u>

The District will be required to make principal payments over the next five years as follows:

2023	\$ 40,529
2024	42,553
2025	45,652
2026	<u>36,468</u>
	<u>\$ 165,202</u>

* The District will be required to make interest only payments on the Operations Center short-term advance until the project is complete, at which time a long-term debt will be established.

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

10. Taxation and Other Levies

The District collects amounts for itself and on behalf of other taxing authorities.

	Budget 2022	2022	2021
Collections for District of Sechelt			
General municipal purposes	\$ 12,075,720	\$ 12,046,536	\$ 11,080,411
Business improvement area	70,700	70,700	70,000
Sewer frontage taxes	961,000	957,865	956,769
	\$ 13,107,420	\$ 13,075,101	\$ 12,107,180
Collections for Other Taxing Authorities			
BC Assessment Authority	\$ 205,364	\$ 205,085	\$ 179,838
Municipal Finance Authority	1,131	1,130	847
Provincial Education - residential	5,574,636	5,578,115	4,971,363
Provincial Education - non-residential	1,183,257	1,172,658	1,126,104
Regional Hospital District	351,929	351,254	370,361
Regional Fire District	1,537,908	1,535,344	1,454,124
Sunshine Coast Regional District	5,516,912	5,504,970	5,256,926
Sunshine Coast Regional District - Water Rates	1,757,462	1,756,984	1,671,555
	\$ 16,128,599	\$ 16,105,540	\$ 15,031,118

11. Private Contributions

	Budget 2022	2022	2021
Donations - Sechelt Arts Festival	\$ 26,500	\$ 20,450	\$ 45,850
Donations - Library, Arts and Culture	-	4,955	29,774
Grant - Adopt a Tree	5,000	7,500	4,750
Grant - Destination BC	-	18,100	18,100
Grant - Taking Down the Wall	-	1,200	4,800
Grant - Marin Community Foundation	-	18,040	-
Cash in lieu of parkland dedication	-	-	79,207
Developer contributions - Affordable Housing	-	77,500	16,250
Developer contributions - Community Amenity	-	47,500	16,250
Developer contributions - Parks	-	10,150	4,772
Developer contributions - Public Works	63,285	71,020	144,013
Developer contributions - Sewer	-	230,000	22,110
Other	-	-	30,399
	\$ 94,785	\$ 506,415	\$ 416,275

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

12. Government Grants

	Budget 2022	2022	2021
Operating - Federal			
Celebrate Canada (Canada Day)	\$ 3,200	\$ 10,000	\$ 3,200
Sechelt Arts Festival	45,000	46,400	45,500
Remote Working and Digitization	-	2,000	-
Canada Summer Jobs	-	2,993	-
Operating - Provincial			
Climate Action Revenue Incentive Program	-	-	8,442
Gas Tax	507,506	507,506	992,847
Small Community Investment Fund	360,000	457,000	362,000
RCMP Traffic Fine Program	81,000	81,128	105,991
Sechelt Arts Festival	3,150	1,470	-
Street Lights Cost Share	2,250	3,008	2,256
Local Government Climate Action Program	-	110,082	-
BC Healthy Communities grant	-	4,000	-
Strengthening Communities	209,500	95,120	2,000
Reclaimed Water - Infrastructure Planning	10,000	10,000	-
Water Conservation Study	-	-	(2)
UBCM Poverty Reduction	-	74,145	41,568
UBCM Strengthening Communities - Arrowhead Restart Pandemic	-	30,485	-
Municipal			
Community Archives	8,650	7,600	7,900
Reclaimed Water Study	-	7,500	-
Capital			
BC Active Transportation - Wharf Ave	436,936	421,725	42,615
ICET - Wharf Ave	171,268	165,836	-
ICIP - Active Transportation Network	3,239,000	294,441	-
Bike BC	547,500	-	-
BC Air Access Program	368,412	274,586	1,878,732
SD46 for Mason Rd Raised Crosswalk	50,391	-	-
ICIP - Wakefield Lift Station	670,447	13,782	-
ICIP - Hackett Park Outdoor Stage	220,387	210,386	5,138
Heritage BC - Rockwood Lodge	234,600	188,485	-
Canada Community Revitalization Fund (Inlet Ave)	717,000	97,524	-
Tourism Dependant Communities	773,654	392,717	35,365
Childcare BC New Spaces Fund	3,000,000	-	-
	\$ 11,659,851	\$ 3,509,919	\$ 3,533,552

December 31, 2022

13. Pension Liability

The District and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the Plan had about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from the local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Plan as at December 31, 2021 indicated a \$3,671 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2024, with results available in 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and costs to individual employers participating in the Plan.

During the year, the District paid \$450,520 (2021 - \$423,604) for employer contributions to the Plan.

14. Irrevocable Standby Letters of Credit

In addition to the performance deposits reflected in cash balances, the District is holding irrevocable standby letters of credit in the amount of \$2,972,073 (2021 - \$2,249,396). These letters were received to ensure the performance of works undertaken within the District. These amounts are not reflected in the financial statements. They are available to satisfy any liabilities arising from non-performance by the depositors.

December 31, 2022

15. Contingent Liabilities

- (a) The District is a subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by section 3.02 of the *Insurance Act* of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the District is assessed a premium and specific deductible for its claims based on population. The obligation of the District with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The District irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscribers may suffer.
- (b) As a member of the Sunshine Coast Regional District, the District is responsible for its portion of any operating deficit or long-term debt related to functions in which it participates.
- (c) The Sunshine Coast Regional District has requested and has been provided with demand notes drawn in its favour totaling \$340,060 (2021 - \$533,395) (Note 6) to provide for additional funds, should the need arise, to service its debt.

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

16. Annual Budget

The budget data presented in these consolidated financial statements are based upon the District's 2022 - 2026 Financial Plan as adopted through Bylaw No. 601, 2022 on May 11, 2022. This budget is prepared on a cash basis which differs from the budget amounts in these consolidated financial statements which are prepared in accordance with PSAS. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Financial Plan Presentation	Financial Statement Presentation
Revenues		
Taxation and other levies	\$ 12,156,420	\$ 13,107,420
Fees, rates and sale of services	3,555,546	6,870,366
Return on investments	468,220	468,220
Grants, donations and private contributions	13,382,466	11,754,636
Development cost charges	1,069,371	1,069,371
Sewer Revenues	4,275,820	-
	<u>34,907,843</u>	<u>33,270,013</u>
Expenses		
General Government	4,520,057	4,601,316
Planning and community development	1,697,908	1,700,558
Community services	2,321,623	2,502,058
Public works	2,933,914	4,600,732
Facilities	585,916	880,846
Police services	2,739,368	2,739,368
Solid waste	1,671,994	1,671,994
Sewer operating	2,869,858	4,203,462
Interest on Debt	132,490	-
Amortization	3,437,206	-
	<u>22,910,334</u>	<u>22,900,334</u>
Annual Surplus (Deficit)	<u>11,997,509</u>	<u>10,369,679</u>
Principle on debenture debt	1,384,898	-
Debt acquired	(3,350,000)	-
Transfer to (from) reserves	(1,395,249)	(1,627,830)
Transfer to (from) capital	(3,633,387)	-
Transfer to (from) surplus	(453,300)	-
Reduction of capital equity	(3,437,206)	-
Capital Purchases	22,881,753	-
	<u>11,997,509</u>	<u>(1,627,830)</u>
	<u>\$ -</u>	<u>\$ 11,997,509</u>

December 31, 2022

17. Segmented Information

The District is a diversified municipal government entity in the Province of British Columbia that provides a wide range of services to its citizens such as roads, sewer and drainage infrastructure, garbage collection, and parks. The District also contributes to the costs of water, recreation, fire protection, and transit which are under the jurisdiction of the Sunshine Coast Regional District.

The nature of the segments and the activities they encompass are as follows:

General Government

General Government is composed of the District's internal support functions including Administration, Communication, Corporate Services, Financial Services, Human Resources, Information Technology, Mayor and Council, and any other services categorized as non-departmental.

Police Services

Police Services is responsible for the municipal portion of the services provided by the Royal Canadian Mounted Police in respect of law enforcement and protection to persons and property within the District.

Public Works

Public Works is composed of Public Works, Engineering, Street Lights, Drainage, and Fleet. The services provided by this segment include planning and maintenance of roads, sidewalks, drainage, street lights, and parking facilities. As well, this segment includes the District's equipment and vehicle fleet.

Solid Waste

Solid Waste administers the collection and disposal of household garbage and recyclables on a contracted basis.

Sewer Operating

Sewer Operating is responsible for the collection, transportation, and treatment of sanitary sewage, and maintaining the necessary infrastructure to provide these services.

December 31, 2022

17. Segmented Information (Continued)

Planning and Community Development

Planning and Community Development includes the following:

- Building Inspection regulates all construction within the District in accordance with applicable bylaws, regulations, and legislation.
- Development Services is responsible for land-use planning, guidelines, and development in accordance with the District's Official Community Plan and other applicable plans.
- Economic Development seeks to create a vibrant local and sustainable economy that provides a full range of goods, services, and opportunities, on a contracted basis.

Community Services

Community Services is composed of Parks and Arts, Culture & Heritage. Parks contributes to the quality of life and personal wellness of the community through the provision and maintenance of parks, trails, streetscapes, and beach accesses. Arts, Culture & Heritage provides library services and contributes to the quality of life of the community through supporting a variety of arts and cultural initiatives in the community, including the Sechelt Arts Festival.

Facilities

Facilities is responsible for the operation and maintenance of District lands, buildings, wharfs, and other municipal structures.

Sunshine Coast Community Forest Ltd.

Sunshine Coast Community Forest Ltd. (Formerly Sechelt Community Projects Inc. (SCPI)) was formed for the purpose of acquiring and managing a Community Forest Agreement (Note 2, 5). This wholly owned subsidiary of the District is considered a separate segment for reporting purposes.

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

18. Accumulated Surplus

The District segregates its accumulated surplus into the following categories:

	2022	2021
General Government (Note 19)	\$ 7,532,501	\$ 6,723,951
Sewer fund (Note 19)	3,825,311	3,059,982
General Government statutory reserves (Note 19)	6,017,880	5,480,030
Investment in Sunshine Coast Community Forest Ltd.	2,330,785	2,175,194
	<u>19,706,477</u>	<u>17,439,157</u>
Tangible capital assets	156,035,358	152,797,126
Long-term debt	(1,851,926)	(3,028,298)
Short-term loans	(1,635,202)	(208,890)
Equity in tangible capital assets	<u>152,548,230</u>	<u>149,559,938</u>
Accumulated Surplus	<u>\$ 172,254,707</u>	<u>\$ 166,999,095</u>

Statutory reserves represent funds set aside by bylaw for specific purposes.

Equity in tangible capital assets represents the net book value of the assets less any debt outstanding used to acquire tangible capital assets.

District of Sechelt
Notes to the Consolidated Financial Statements

December 31, 2022

19. Statutory and Non-statutory Reserves

Under PSAB reporting requirements, statutory and non-statutory reserves comprise a part of the operating surplus of the District. Below are listings of the reserves balances at the end of each year:

	2021	Interest and Contributions	Transfers	2022
Statutory Reserves				
Equipment Replacement	\$ 27,187	\$ 7	\$ (26,912)	\$ 282
Parkland Acquisition	216,926	5,271	-	222,197
Capital	2,460,224	1,399,557	(1,268,821)	2,590,960
Municipal Wharf Facilities	539	13	-	552
Community Forest Legacy Fund	1,296,187	539,808	(158,000)	1,677,995
Affordable Housing	164,943	160,214	-	325,157
Community Amenity Fund	16,372	49,052	-	65,424
Community Works Fund	1,297,650	534,440	(696,777)	1,135,313
	<u>5,480,028</u>	<u>2,688,362</u>	<u>(2,150,510)</u>	<u>6,017,880</u>
Non-statutory Reserves				
General Fund (Prior years surplus)	1,013,942	1,126,402	(453,300)	1,687,044
General Fund Other	5,710,010	892,283	(756,835)	5,845,458
Sewer Fund (Prior years surplus)	1,010,595	465,370	-	1,475,965
Sewer Fund Other	2,049,389	1,115,586	(815,630)	2,349,345
Investment in Sunshine Coast Community Forest Ltd.	2,175,193	681,482	(525,890)	2,330,785
	<u>11,959,129</u>	<u>4,281,123</u>	<u>(2,551,655)</u>	<u>13,688,597</u>
	<u>\$ 17,439,157</u>	<u>\$ 6,969,485</u>	<u>\$ (4,702,165)</u>	<u>\$ 19,706,477</u>

December 31, 2022

20. Financial Instrument Risk

The District, through its financial assets and liabilities, is exposed to various risks. The following analysis provides a measurement of those risks at December 31, 2021. There have been no changes to exposure of these risks from the prior year.

(a) Credit Risk

Credit risk is the risk that the District will incur a loss due to the failure by its debtors to meet their contractual obligations. Financial instruments that potentially subject the District to credit risk consist primarily of cash and cash equivalents, portfolio investments, and accounts receivable. The District has an investment policy to ensure investments are managed appropriately to secure the preservation of capital and the availability of liquid funds. The District invests surplus funds in accordance with its investment policy. The majority of receivables are due from federal and provincial agencies as well as taxpayers. Amounts due from taxpayers are effectively secured by the property due to the collection method under the tax sale legislation.

(b) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Investments bear some interest rate risk but these risks are mitigated through the diversification of the portfolio and low risk investment decisions.

(c) Market Risk

Market risk is the risk that the value of an investment will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual investment, or factors affecting all securities traded in the market.

(d) Liquidity Risk

Liquidity risk is the risk that the District will not be able to meet its obligations as they fall due. The District maintains adequate levels of working capital to ensure all its obligations can be met when they fall due.

December 31, 2022

21. Comparative Figures

Certain figures in the comparative information have been reclassified to conform with the current year presentation.

District of Sechelt
Schedule 1 - Deferred Development Cost Charges

For the year ended December 31, 2022

	Sewer	Sechelt Drainage	Sechelt Roads	Sechelt Parks	2022	2021
Balance, Beginning of year	\$ 2,173,916	\$ 131,106	\$ 502,078	\$ 863,972	\$ 3,671,072	\$ 5,422,649
Interest	54,016	5,548	26,812	25,492	111,868	27,331
Cash contributions	52,600	98,616	630,404	202,102	983,722	314,286
Capital expenditures (revenue recognized)	(3,634)	(1,417)	(29,108)	(16,963)	(51,122)	(2,093,193)
Balance, end of year	\$ 2,276,898	\$ 233,853	\$ 1,130,186	\$ 1,074,603	\$ 4,715,540	\$ 3,671,073

Development cost charges are funds received from developers to cover the costs of future capital projects. These funds are recognized into revenue when the related costs are incurred.

District of Sechelt
Schedule 2 - Tangible Capital Assets

For the year ended December 31, 2022

	Land	Buildings	Vehicles/ Equipment/ Furniture	Works in Progress (WIP)	Other	Engineering Infrastructure				2022	2021	
						Roads	Drainage	Sewer	Other			
Cost												
Balance, beginning of year	\$71,148,788	\$38,999,038	\$10,238,241	\$10,470,766	\$ 52,975	\$56,791,996	\$10,329,203	\$22,667,823	\$ 4,365,437	\$225,064,267	\$ 218,959,230	
Additions	22,402	386,354	303,331	1,972,365	-	744,707	-	230,000	3,161,048	6,820,207	6,138,467	
WIP Completed	-	11,934	-	(1,242,618)	-	-	593,065	468,322	169,297	-	-	
Disposals	-	(107,517)	(243,477)	-	-	-	-	(333,129)	-	(684,123)	(33,430)	
Balance, end of year	\$71,171,190	\$39,289,809	\$10,298,095	\$11,200,513	\$ 52,975	\$57,536,703	\$10,922,268	\$23,033,016	\$ 7,695,782	\$231,200,351	\$ 225,064,267	
Accumulated Amortization												
Balance, beginning of year	\$ -	\$15,438,555	\$ 6,305,380	\$ -	\$ 34,434	\$33,337,894	\$ 4,445,876	\$10,759,619	\$ 1,945,383	\$ 72,267,141	\$ 68,842,102	
Amortization expense	-	1,020,528	483,466	-	2,649	1,216,922	210,774	445,840	100,323	3,480,502	3,446,329	
Disposals	-	(92,628)	(225,477)	-	-	-	-	(264,544)	-	(582,649)	(21,290)	
Balance, end of year	\$ -	\$16,366,455	\$ 6,563,369	\$ -	\$ 37,083	\$34,554,816	\$ 4,656,650	\$10,940,915	\$ 2,045,706	\$ 75,164,994	\$ 72,267,141	
Net book value, end of year	\$71,171,190	\$22,923,354	\$ 3,734,726	\$11,200,513	\$ 15,892	\$22,981,887	\$ 6,265,618	\$12,092,101	\$ 5,650,076	\$156,035,358	\$ 152,797,126	

District of Sechelt
Schedule 3 - Segmented Information

For the Year Ended December 31, 2022

	General Fund							Sewer Fund		
	General Government	Planning and Community Development	Community Services	Public Works	Facilities	Police Services	Solid Waste	SCPI	Sewer Operating	Total
Revenues										
Taxation and other levies	\$12,117,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 957,865	\$13,075,101
Private contributions	1,200	143,100	61,095	71,020	-	-	-	-	230,000	506,415
Government grants	1,273,577	184,227	673,566	1,000,034	188,485	176,248	-	-	13,782	3,509,919
Sale of goods and services	126,744	13,679	50,451	16,232	50,807	65,486	1,419,138	-	3,398,152	5,140,689
Licences, permits and fees	239,734	938,370	6,232	22,185	687,582	23,639	218,776	-	-	2,136,518
Penalties and interest	186,362	-	-	-	-	-	-	-	-	186,362
Income from business enterprise	-	-	-	-	-	-	-	681,482	-	681,482
Return on investments	506,446	-	-	-	374,025	-	-	-	134,182	1,014,653
Gain (loss) on disposal of tangible capital assets	-	-	-	10,210	(14,889)	-	-	-	(68,585)	(73,264)
Development cost charges	-	-	16,963	30,525	-	-	-	-	3,634	51,122
	14,451,299	1,279,376	808,307	1,150,206	1,286,010	265,373	1,637,914	681,482	4,669,030	26,228,997
Expenses										
Salaries and benefits	2,696,690	1,143,066	939,584	1,694,973	102,263	300,607	-	-	724,222	7,601,405
Contract services	967,918	336,584	337,303	457,529	164,886	2,279,843	1,558,741	-	471,462	6,574,266
Travel and education	112,002	12,329	12,704	30,843	909	55	-	-	18,594	187,436
Supplies and materials	165,186	11,924	200,554	318,644	50,136	230	-	-	375,395	1,122,069
Utilities	7,384	-	42,473	167,096	110,532	-	-	-	170,024	497,509
Interest and bank charges	28,314	6,176	69	3,045	88,619	1,066	-	-	53,301	180,590
Risk management	114,477	-	2,172	28,450	51,259	-	-	-	61,811	258,169
Grants	-	151,600	884,790	-	-	20,174	14,873	-	-	1,071,437
Amortization of tangible capital assets	95,682	2,649	185,797	1,683,401	218,640	-	-	-	1,294,335	3,480,504
Recovery of Sewer Costs	(330,172)	-	-	-	-	-	-	-	330,172	-
	3,857,481	1,664,328	2,605,446	4,383,981	787,244	2,601,975	1,573,614	-	3,499,316	20,973,385
Annual Surplus (Deficit)	\$10,593,818	\$ (384,952)	\$ (1,797,139)	\$ (3,233,775)	\$ 498,766	\$ (2,336,602)	64,300	\$ 681,482	\$1,169,714	\$ 5,255,612

District of Sechelt
Schedule 3 - Segmented Information

For the year ended December 31, 2021

	General Fund							Sewer Fund		Total
	General Government	Planning and Community Development	Community Services	Public Works	Facilities	Police Services	Solid Waste	SCPI	Sewer Operating	
Revenues										
Taxation and other levies	\$11,150,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956,769	\$12,107,180
Private contributions	4,800	50,600	164,353	174,412	-	-	-	-	22,110	416,275
Government grants	3,244,021	41,568	97,103	44,869	-	105,991	-	-	-	3,533,552
Sale of goods and services	97,976	4,260	78,890	18,060	56,909	130,988	1,076,750	-	3,082,979	4,546,812
Licences, permits and fees	256,740	573,861	12,175	72,101	650,997	24,428	171,687	-	-	1,761,989
Penalties and interest	183,742	-	-	-	-	-	-	-	-	183,742
Income from business enterprise	-	-	-	-	-	-	-	842,899	-	842,899
Return on investments	143,293	-	-	-	242,476	-	-	-	33,661	419,430
Gain (loss) on disposal of tangible capital assets	-	-	-	(12,140)	-	-	-	-	-	(12,140)
Development cost charges	-	-	15,318	2,054,630	-	-	-	-	23,245	2,093,193
	15,080,983	670,289	367,839	2,351,932	950,382	261,407	1,248,437	842,899	4,118,764	25,892,932
Expenses										
Salaries and benefits	2,327,326	1,032,857	844,347	1,352,781	104,777	304,776	-	-	573,468	6,540,332
Contract services	809,458	281,815	394,912	388,667	157,541	1,505,649	1,022,311	-	444,884	5,005,237
Travel and education	47,497	7,590	4,402	10,061	485	-	-	-	6,695	76,730
Supplies and materials	181,829	7,175	143,961	257,092	26,261	(17)	-	-	359,862	976,163
Utilities	6,551	-	29,209	184,607	120,813	-	-	-	172,699	513,879
Interest and bank charges	33,491	-	-	-	115,896	-	-	-	69,969	219,356
Risk management	108,515	-	1,977	28,887	46,419	-	-	-	56,261	242,059
Grants	-	148,800	1,004,406	-	-	44,888	16,513	-	-	1,214,607
Amortization of tangible capital assets	84,550	2,649	180,432	1,684,170	220,899	-	-	-	1,273,629	3,446,329
Recovery of Sewer Costs	(324,173)	-	-	-	-	-	-	-	324,173	-
	3,275,044	1,480,886	2,603,646	3,906,265	793,091	1,855,296	1,038,824	-	3,281,640	18,234,692
Annual Surplus (Deficit)	\$11,805,939	\$ (810,597)	\$ (2,235,807)	\$ (1,554,333)	\$ 157,291	\$ (1,593,889)	\$209,613	\$842,899	\$ 837,124	\$ 7,658,240

For the year ended December 31, 2022

Balance, beginning of year	\$ 1,859,118
Eligible costs incurred:	
Office modifications	34,078
Recreation, parks and culture	64,453
Computer and technology costs to improve connectivity and virtual connections	<u>222,374</u>
Total eligible costs incurred	<u>320,905</u>
Balance, end of year	<u>\$ 1,538,213</u>

In November 2020, the Province of British Columbia issued grants to local governments for operations impacted by COVID-19. The District has established a non-statutory reserve within accumulated surplus to track the use of the COVID-19 Safe Restart Grant funds.



Statement of Financial Information

For the year ended December 31, 2022

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**DISTRICT OF SEHELT
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE

Elected Officials

Name	Position	Remuneration (1)	Expenses (2)
Henderson, John	Mayor	\$ 6,058	\$ 237
Siegers, Darnelda	Mayor	35,393	4,874
Bell, Donna	Councillor	2,929	237
Inkster, Darren	Councillor	2,929	237
Kuester, Janice	Councillor	17,252	1,405
Lamb, Thomas	Councillor	17,252	-
McLauchlan, Dianne	Councillor	2,929	237
McLean, Matthew	Councillor	17,392	2,055
Rowe, Brenda	Councillor	22,541	3,838
Scott, Eric	Councillor	19,064	36
Shepherd, Adam	Councillor	2,929	237
Toth, Alton	Councillor	20,321	3,830
Total: Elected Officials		\$ 166,990	\$ 17,225

Other Employees with remuneration exceeding \$75,000

Name	Position	Remuneration (1)	Expenses (2)
Agnew, Anna	Wastewater Supervisor	\$ 75,275	\$ 1,894
Allen, Andrew	Director of Planning	164,806	2,932
Allnutt, Katie	Accountant	76,800	2,075
Anderson, James	Parks Manager	95,472	105
Bandara, Sanath	Manager of Engineering Services	115,823	2,697
Banks, Morgan	Sewer Plant Operator	112,258	2,360
Bradley, Kevin	Parks Foreman	76,108	2,024
Devison, John	Public Works Manager	103,855	10
Dhillon, Kirninder	Director of Engineering and Operations	155,321	2,684
Dornbierer, Les	Public Works Foreman	94,241	509
Douglas, David	Director of Finance	164,806	5,322
Durkee, Kevin	Asset Management/GIS Technician	76,333	3,648
Fjetland, Serge	Engineering Technologist	78,060	2,779
Frank, Jo-Anne	Corporate Services Officer	117,395	906
Holl, Ian	Manager of Development Planning	116,454	2,248
Johnson, Erin	Accountant	76,535	4,249
Koberwitz, Sven	Planner II	88,709	895
Landry, Cam	Building Inspector	76,861	3,767
Maerz, Julie	Engineering Project Manager	106,791	1,612
Manickum, Hash	Information Technology Manager	112,864	2,515
Miller, Catherine	Manager of Wastewater	109,489	2,994
Nyhus, James	Chief Building Official	123,521	1,187
Poulsen, Kerianne	Deputy Corporate Officer	85,353	4,615
Roberts, Lindsay	HR Manager	116,796	2,363
Smith, Beverley	Manager of Financial Services	116,664	9,723
Spence, Meghan	Manager of Engineering Services	120,261	3,392
Stjepovic, Marina	Community Planner	80,205	273
Vickers, Lindsay	Communications Manager	105,539	4,567
Walkey, Kaden	Sewer Treatment and Collection	120,207	5,909
Wood, Julia	Executive Assistant	75,999	4,606
Yeates, Andrew	Chief Administrative Officer	205,512	5,368
Subtotal: Other Employees		3,344,310	90,230
Consolidated total of other employees with remuneration of \$75,000 or less		2,741,118	37,177
Total: Other Employees		\$ 6,085,429	\$ 127,407

(1) Includes any form of salary, wages, and taxable benefits paid to the employee or on behalf of the employee.

(2) Includes travel expenses, memberships, tuition, relocation, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee.

The amounts listed in this statement are based on actual wages and benefits paid during the year. The total will vary from the wages and salaries reported in the consolidated financial statements, which are prepared on an accrual basis.

**DISTRICT OF SEHELDT
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements under which payment commenced between the District of Sechelt and its non-unionized employees during the fiscal year 2022.

**DISTRICT OF SEHEL
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

STATEMENT OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

Alphabetical List of Suppliers who received aggregate payments exceeding \$25,000

Supplier Name	Amount
AON CANADA INC - T57048C	127,230
ARCADIAN PRODUCTIONS INC.	54,480
ARYA ENGINEERING INC	38,769
ASSOCIATED ENGINEERING (BC) LTD	47,122
AVENUE MACHINERY CORP.	146,866
B.A. BLACKTOP LTD.	55,495
BC ASSESSMENT AUTHORITY (PROPERTY TAX	205,498
BC GOVERNMENT AND SERVICE EMPLOYEES' UNION	72,357
BC HYDRO	370,489
BRENTAG CANADA INC.	193,308
CAERUS CONSTRUCTION LTD	1,667,203
CENTRALSQUARE CANADA SOFTWARE INC	32,316
CENTRIX CONTROL SOLUTIONS LP	47,156
CLEARTECH INDUSTRIES INC.	89,592
COAST REPORTER	32,154
COBALT CONTRACTING	109,988
COLLIERS PROJECT LEADERS INC.	76,596
COLUMBIA FUELS	125,960
COMMISSIONER OF MUNICIPAL SUPERANNUATION	901,469
CONTINENTAL POWER SERVICES (1987) LTD	204,628
CONTROL SOLUTIONS	79,968
CORNERSTONE PLANNING GROUP	36,750
DAKOTA RIDGE BUILDERS LTD	288,516
DESJARDINS	506,133
DISTRICT OF SEHEL	32,551
DRAGON'S DEN JANITORIAL LTD.	58,522
ECOPLAN INTERNATIONAL INC	65,934
EMPLOYER HEALTH TAX	111,275
FLOWSYSTEMS DISTRIBUTION INC	62,987
FORT GARRY INDUSTRIES	49,791
FORTIS BC NATURAL GAS	39,911
GBG RENTALS INC (UBALOO)	166,163
GHD DIGITAL- ESOLUTIONS GROUP LIMITED	73,798
GIBSONS BUILDING SUPPLIES LTD.	25,486
GROUP OF ONE PAINTING INC	32,483
H&H DEVELOPMENTS	33,720
HABITAT SYSTEMS INC	133,538
HACH SALES AND SERVICE CANADA LTD.	29,274
HYLAND SOFTWARE INC.	47,100
INSURANCE CORPORATION OF B.C.	29,125
ISL ENGINEERING AND LAND SERVICES LTD	95,200
JAKES CONSTRUCTION LTD	477,183
KERR WOOD LEIDAL	79,465
KM CIVIL CONSULTANTS LTD	96,773
LAT DIV OF LAFARGE CANADA INC.	46,861
LIDSTONE & COMPANY	180,785
MAYCON CONSTRUCTION MANAGEMENT LTD	326,249
McELHANNEY LTD.	291,360
METRO ROOFING & SHEET METAL	90,780
MINISTER OF FINANCE (FIRE REQUISITIONS)	1,537,225
MINISTRY OF FINANCE-REVENUE PROGRAMS	3,436,264
MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL	74,451
MNP LLP	31,256
MUNICIPAL INSURANCE ASSOCIATION OF BC	128,014
NB CONTRACTING LTD.	554,481
OLSON ELECTRIC LTD	118,870
OPUS CONSULTING GROUP LTD	260,127
PETROVALUE PRODUCTS CANADA INC.	89,681
PROGRESS GROUP	47,963
QUATREX ENVIRONMENTAL INC	57,646
RADIGOS JANITORIAL	131,166
RAZON CONSTRUCTION	36,897
RBC ROYAL BANK VISA PAYMENT CENTER	27,020
RBC ROYAL BANK VISA PAYMENT CENTRE	29,552
RECEIVER GENERAL OF CANADA (RCMP/POLICE	1,985,216
RECEIVER GENERAL OF CANADA (RCMP/POLICE	50,078
ROBERTSON DIANA	27,970

**DISTRICT OF SECHELT
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

STATEMENT OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

Alphabetical List of Suppliers who received aggregate payments exceeding \$25,000

Supplier Name	Amount
SALISH SOILS INC.	216,454
SAVE ON BLACKTOP 2008 LTD	648,582
SEAL TEC INDUSTRIES LTD.	29,925
SECHELT DOWNTOWN BUSINESS ASSOCIATION	73,533
SECHELT TRUCK & EQUIP. LTD/WES' DIESEL REPAIRS	97,260
SHISHALH NATION GOVERNMENT DISTRICT	147,049
SMITH JOY	70,225
SOUTH COAST FORD SALES LIMITED	47,167
STANTEC CONSULTING LTD	94,978
STAR-TEK INDUSTRIAL SERVICES LTD.	96,002
SUNSHINE COAST AFFORDABLE HOUSING SOCIETY	69,076
SUNSHINE COAST REGIONAL DISTRICT (DEBENTURES)	1,040,709
SUNSHINE COAST REGIONAL DISTRICT (GIS/MISC.	7,447,722
SUNSHINE COAST REGIONAL DISTRICT (LANDFILL	142,963
SUNSHINE COAST REGIONAL DISTRICT (WATER BILLINGS)	65,599
SUNSHINE COAST REGIONAL DISTRICT (WATER DCC'S)	246,610
SUNSHINE COAST REGIONAL HOSPITAL DISTRICT	351,929
SUNSHINE COAST RESOURCE CENTRE SOCIETY	89,445
TELUS	38,425
TELUS COMMUNICATIONS COMPANY	25,650
TELUS CUSTOM SECURITY SYSTEMS	36,054
TERRALINK HORTICULTURE INC.	42,116
THORMANBY TRANSPORTATION LTD	26,029
TOMKO SPORTS SYSTEMS	58,786
URBAN SYSTEMS LTD	45,672
WASTE MANAGEMENT	1,525,400
WEST X NETWORK SOLUTIONS INC	230,706
WISHBONE INDUSTRIES LTD	25,040
WORK SAFE BC	123,519
	<u>\$ 29,962,858</u>

Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less \$ 2,032,163

Total payments to suppliers for grants and contributions exceeding \$25,000

Supplier Name	Amount
EGMONT COMMUNITY CLUB	27,000
ROBERTS CREEK COMMUNITY ASSOCIATION	35,035
SECHELT PUBLIC LIBRARY ASSOCIATION	570,950
SUNSHINE COAST COMMUNITY RESOURCE SOCIETY	40,000
SUNSHINE COAST COMMUNITY SERVICES	93,802
SUNSHINE COAST REGIONAL ECONOMIC DEVELOPMENT	178,719
SUNSHINE COAST SALMONID ENHANCEMENT SOCIETY	36,500
SUNSHINE COAST TOURISM	44,100
	<u>\$ 1,026,105</u>
	<u>\$ 33,021,126</u>

The amounts listed in this statement are based on actual disbursements during the year. The total will vary significantly from the expenses reported in the consolidated financial statements, which are prepared on an accrual basis. There are a number of disbursements on the SOFI report that are not considered an expense on the financial statements such as: the purchase of tangible capital assets, long-term debt repayments, payments to other government taxing jurisdictions, security bond releases, and the purchase of portfolio investments.

**DISTRICT OF SECHELT
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

STATEMENT OF GUARANTEE AND INDEMNITY AGREEMENTS

The District of Sechelt has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

**DISTRICT OF SECHLT
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information produced under the Financial Administration Act.

David Douglas, CPA, CGA
Director of Financial Services
June 22, 2023

John Henderson, FCPA, FCA
Mayor on Behalf of Council
June 22, 2023

Name of Society	Civic Address	Estimated 2022 Total Tax Exemption
Bethel Baptist Church	5717 Mermaid Street	993
Holy Family - Roman Catholic Church	5714 Nickerson Road	9,973
Living Faith Lutheran Church	4607 Whitaker Road	2,754
New Life Christian Fellowship Foundation	5895 Reef Road	8,259
S.C. Seventh-Day Adventist Church	1581 Jack Road	3,924
Sechelt Congregation of Jehovah Witnesses	6384 Norwest Bay Road	3,580
St Hilda's Anglican Church	5838 Barnacle Street	13,912
St John's United Church	5085 Davis Bay Road	3,108
Sunshine Coast Calvary Fellowship	4943 Geer Road	5,744
Crossroads Community Church	5116 Davis Bay Road	1,033
Sechelt Seniors Activity Centre Society	5604 Trail Ave	36,550
S.C. Association for Community Living	6442 Orchard Road	6,427
S.C. Association for Community Living	214-5604 Inlet Ave	1,471
S.C. Association for Community Living	215-5604 Inlet Ave	1,471
S.C. Association for Community Living	318-5604 Inlet Ave	1,490
S.C. Association for Community Living	319-5604 Inlet Ave	1,490
SPCA - Sunshine Coast Branch	4376 Solar Road	12,723
S.C. Association for Community Living	103 - 5711 Mermaid Street	4,750
S.C. Association for Community Living	104 - 5711 Mermaid Street	2,444
S.C. Association for Community Living	105-5711 Mermaid St	5,064
S.C. Association for Community Living	5527 Schorncliffe Avenue	3,756
S.C. Association for Community Living	5910 Turnstone Crescent	4,008
S.C. Association for Community Living	5832 Medusa Street	4,416
S.C. Community Health Council (Shorncliffe)	5847 Medusa St	1,598
S.C. Community Health Council (Shorncliffe)	5847 Medusa St	36,414
S.C. Community Services Society (Food Bank)	5638 Inlet Ave	24,225
S.C. Community Services Society		3,372
S.C. Community Services Society	5782 Cowrie St	10,805
S.C. Community Services Society	5522 Trail Ave	2,658
S.C. Community Services Society	5520 Trail Ave	5,788
St. Marys Hospital Foundation Society	5693-5695 Cowrie St	13,242
Sunshine Coast Lions Housing Society	5821 Medusa Street	12,060

Sunshine Coast Lions Housing Society	5583 Ocean Ave	7,451
Sunshine Coast Lions Housing Society	5583 Ocean Ave	24,932
Sunshine Coast Lions Housing Society	5583 Ocean Ave	31,878
Sunshine Coast Search & Rescue	1975 Field Road	2,760
Davis Bay/Wilson Creek Community Assoc.	5123 Davis Bay Road	19,234
Elphinstone Aero Club	2122 Field Road	4,105
Girl Guides of Canada - Camp Olave	3965 Sunshine Coast Hwy	132,016
Suncoast Racquet Club	6000 Lighthouse Ave	13,934
Sunshine Coast Army Cadets Support Association	4403 Hilltop Road	3,271
Sunshine Coast Salmonoid Enhancement Society	4381 Parkway Drive	15,570
Sunshine Coast Botanical Garden Society	5941 Mason Road	16,625
Sunshine Coast R.A.A. Canada Chapter #580	Field Road Airport	3,814
Sunshine Coast Rod and Gun Club	4438 Gun Club Road	19,694
Arts Council	5714 Trail Ave	16,545
Kirkland Centre	4602 Simpkins Rd	6,908
Rockwood Centre	5511 Shorncliffe Rd	18,936
The Nature Trust of BC (Sechelt Marsh)	5741 Wharf St	6,304
Royal Canadian Legion	5546 Inlet Ave	15,556
Royal Canadian Legion	5591 Wharf Ave	14,969
Total Exemptions		\$624,000