



# 2018 ANNUAL REPORT

DISTRICT OF SECHELT

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# WHO WE ARE

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The District of Sechelt, named after the shíshálh people on whose unceded lands it was built, is located on the Sunshine Coast in southern British Columbia. With a current population of just over 10,000 and a trading area of 30,000, the community maintains a unique economic balance between small-scale manufacturing, retail and service sectors, tourism, and industrial uses. Salish Sea on the south, Sechelt Inlet and Porpoise Bay on the north, Roberts Creek to the east and Halfmoon Bay to the west.

Sechelt, famous for its relaxed seaside vibe, is truly a community that has it all with a vibrant arts community, unparalleled recreation opportunities, entrepreneurial spirit and strong community values. With easy access to tidal, fresh water and backcountry recreation it is quickly becoming a hub for outdoor enthusiasts.



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 developers and business owners to streamline processes and pave the way to success.

# MESSAGE FROM THE MAYOR



This council was elected in November 2018 and, as I previously served as a councillor, in 2018 I was able to serve my community both as a councillor and as a mayor.

I am proud of our community and everything our Council and staff have accomplished over the past year. While we did focus on improving policies and streamlining processes across the entire organization, we also advocated to government agencies and developers for more affordable housing and were able to complete the approvals for two affordable housing developments in 2018. In collaboration with the Federal Government, the District of Sechelt made progress towards the removal of abandoned vessels in Porpoise Bay. Our focus on improved communications through “Have Your Say” days as well as other initiatives have enabled the District to engage the community in meaningful ways. We are working towards better community walkability and active transportation through the Trail Avenue design process, upgraded beach accesses and community amenity requirements for new developments. We supported community-initiated projects including Seniors Planning Table, the Sunshine Coast Knowledge Exchange (Community Resource Centre), and the syiyaya Reconciliation Movement projects. Our public art program and efficient maintenance of gardens and green spaces continue to beautify our community.

2018 marked the end of an era for the District of Sechelt. All six councillors elected in October of 2018 were new, although one had previous experience on the District of Sechelt Council. As we look ahead to 2019, Council has established seven new strategic goals that will be the foundation for our decision making throughout this term. Our focus is on the bigger picture, working with elected officials from across the Sunshine Coast, to ensure consistent strategies are in place to protect our natural resources and quality of life. We continue to work with and support our shísháhlh neighbours on whose traditional territory we are lucky enough to live. Four new select committees will be established to address important issues in our community: Airport Development Select Committee, Harbour Expansion and Development Select Committee, Housing Select Committee and Water Resources Select Committee. We will continue working to improve walkability and livability in our community and look forward to engaging with our citizens to ensure projects meet the needs of the community. We are committed to managing growth responsibly, while continuing to improve development processes. 2019 promises to be an exciting year and our Council looks forward to tackling the big challenges head-on and making real, meaningful improvements in our community.

Darnelda Siegers,  
Mayor

# MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



2018 was a busy year for the District of Sechelt. Our staff delivered consistent service levels, while maintaining alignment with Council's strategic goals through unexpected challenges. The municipal election in October 2018 resulted in 6 new Councillors for Sechelt and a new Mayor who had served as a Councillor on the previous term. Our management team have built a strong foundation for Sechelt operations. Staff have shown the ability to adapt to change while upholding best practices in local government. All departments participated in an Elder College program with Capilano University with Sechelt staff members teaching components of the Local Government 101 course in September 2018.

All departments continued to look for efficiencies and streamline processes in 2018, with a focus on consistency, fairness and comprehensive analysis. A new quarterly reporting process was implemented in 2018, providing Council with timely updates on projects. Planning and Engineering Departments continued to improve the development application process and laid the groundwork for major revisions to Sechelt's Zoning Bylaw and Subdivision and Development Control Bylaw, which will take place in 2019. Improvements in our purchasing processes have created better transparency and accountability across the entire organization. Business cases for all major capital projects are now publicly available through our website. The asset management system, which includes major infrastructure, is being digitized for optimum efficiency. The Parks and Open Spaces Master Plan was updated in 2018 in consultation with many stakeholders in the community. Through the consultation process the updated plan includes 33 recommendations that will benefit the community for years to come.

We continue our commitment to open communication through multiple media channels. Inquiries and feedback are received through social media, email, letters, Sechelt Citizen App, online through our For The Record page and in person. We hosted our first Have Your Say Day in 2018 to engage our citizens on six different topics at one event. The event was well attended and many people who attended for a particular topic were interested in learning and submitting comments for other areas as well. Our Have Your Say webpage displays public engagement opportunities in one location. With new communication channels now available more citizens are engaging with Sechelt than ever before.

I am proud to lead such a talented and hard-working staff team as we work towards implementing Council's vision for Sechelt.

Andrew Yeates  
Chief Administrative Officer



# VISION

## WHAT WE ARE AIMING FOR

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

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

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# 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



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2018

**GOALS &  
OBJECTIVES**

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# 1 Effective Governance:

To operate a high quality and effective local government where residents have confidence and trust in Council and staff's management, planning and decision making.

## 1.1 TO HAVE COUNCIL AND STAFF OPERATING WITH BEST PRACTICES AND QUALITY SERVICE

- Improved reporting practices by providing quarterly summary reports to Council from each department.
- Improved financial plan management by having all capital project requests and staffing increases supported with business cases.
- Upgraded phone system to extend the phone service contract for an additional three years. This is more cost-efficient than replacing the system.
- Upgraded a number of servers and implemented a new System Monitoring and Upgrade platform to make maintenance operations more efficient. This provides for standardization of our systems and a systematic process for upgrading and maintaining our equipment.
- An Information Technology Strategic Plan was drafted.
- Implemented the following policies: Sunshine Coast Community Foundation Grant Criteria, Council Code of Conduct, Council Conflict of Interest, Employee Code of Conduct, Employee Conflict of Interest, Respectful Workplace, and Bullying Harassment & Discrimination.
- Improved the quality of service provided to local community groups, festivals and events by implementing an online insurance portal for facility users.
- Festival and Event strategy adopted by Council in October 2018.
- The entire Public Works team participated in heavy equipment training to ensure maximum workforce efficiencies.
- Optimize the treatment processes at the Water Resource Centre to ensure we maintain the quality of effluent is discharged to the waters of Trail Bay.
- Developing Standard Operating Procedures at the Water Resource Centre to ensure consistency and predictability and to effectively communicate safety requirements.
- Completed an audit of process air system at the Water Resource Centre which identified several large leaks and once repaired improved reliability of system and resulted in decreased callouts.
- Adoption of updated Council Procedure Bylaw, after extensive review and revisions
- Adoption of the Planning and Development Procedures Bylaw
- Adoption of Development Applications Guide
- Adoption of new Advisory Planning Commission (APC) bylaw and Orientation Guide
- Adoption of the Integrated Community Sustainability Plan (ICSP)
- Preparation of scope of work for Official Community Plan ("OCP") update
- Adoption of Parks and Open Space Master Plan
- Adoption of new Bylaw Enforcement Policy

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## **1.2 TO HAVE THE KNOWLEDGE AND CAPACITY TO RESPOND EFFECTIVELY TO UNEXPECTED EVENTS OR EMERGENCIES**

- Investigated operations related to high flow situations at the Water Resource Centre and utilized the offline Feed Batch Reactors for surge protection to assist with emergency response situations.

## **1.3 TO ACHIEVE FINANCIAL SUSTAINABILITY**

- Created and implemented a more robust procurement procedure, issuing 30 bids in 2018 to obtain the best value for goods and services and to ensure fairness, integrity, accountability and transparency throughout the procurement process.
- Updated the Porpoise Bay Wharf Bylaw and reinstated the pay parking to assist operating and capital costs for the Wharf.

## **1.4 TO HAVE EFFECTIVE AND RESPECTFUL RELATIONSHIPS WITH ALL LOCAL GOVERNMENTS ON THE COAST**

- Sechelt Parks was part of a multi-jurisdictional grant application to produce a User Friendly Trail Guide. The guide will be published in 2019 highlighting user-friendly trails in Sechelt, Gibsons, the SCRCD and provincially owned lands.

## **1.5 TO RECRUIT HIGHLY QUALIFIED AND COMPETENT PERSONNEL**

- With the addition of a grant, Parks was able to add an additional summer student and extend the term of employment for all three 2018 summer students.
- Sechelt Parks added a certified arborist to its staff, the first staffing increase to the Parks department in 10 years. The arborist is able to address a wide range of issues including danger trees, line of sight, views and development requirements which had been contracted out previously. The skilled arborist also prunes street trees and provides advice to the public.

## **1.6 TO WORK COLLABORATIVELY WITH THE SHÍSHÁLH NATION**

- Through the development of the 2018 Selma Park - Davis Bay – Wilson Creek Sewer Functional plan, and Liquid Waste Management Plan Stage II, the two studies proposed additional public consultation in 2019, including specific consultation with the Sechelt Nation to ensure their needs are addressed in the final report.
- Public Works team worked collaboratively with the shíshálh Nation on float removal at the public wharves and road salting in winter.



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## 2 Economic Development:

To have a vibrant local and sustainable economy that provides a full range of goods, services and opportunities.

### 2.1 TO IMPLEMENT AN ECONOMIC STRATEGY THAT PREPARES SECHELT FOR A NEW ECONOMY

- Received a \$10,000 grant to complete the Porpoise Bay Wharf Strategic Document. The strategic document was completed in conjunction with staff and a specialized small craft harbor consultant.

### 2.2 TO STRIVE FOR A VIBRANT DOWNTOWN THAT HAS A MIX OF RETAIL, RESIDENTIAL, CIVIC AND CULTURAL USES

- Updated the seasonal mobile vending bylaw permitting vendors to rotate between designated locations.
- Trail Ave Design completed, and Council pre-approved the budget for construction in 2019. The roadworks are designed specifically to ensure accessibility.
- Parks continues to provide stunning seasonal displays throughout our village core and waterfronts. Seasonal spring bulb and annual flowering displays, along with 74 hanging baskets, complement perennial and shrub displays to help make Sechelt a vibrant and welcoming town.

### 2.3 TO ADVOCATE FOR NEW TRANSPORTATION OPPORTUNITIES IN COOPERATION WITH THE SCRD AND KEY PARTNERS

- The Trail Ave Design project incorporated feedback about bus pullouts and an improved multi-use path layout after public engagement.

### 2.4 TO SUPPORT THE COMMUNITY FOREST IN ACHIEVING SUSTAINABLE FORESTRY OPERATIONS

- Completed extensive community engagement to gain an understanding of the community values around all aspects of the community forest management and fund distribution to guide future decision making.



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## **3 Community Development:**

**To achieve a sustainable community by balancing environmental, economic and social values.**

### **3.1 TO HAVE POLICIES, PRACTICES AND REGULATIONS THAT PROMOTE QUALITY DEVELOPMENT CONSISTENT WITH THE DISTRICT'S VISION AND OFFICIAL COMMUNITY PLAN**

- Revised Planning and Development Application Procedures bylaw and Applicants Guide.
- Adoption of the Planning and Development Procedures Bylaw
- Adoption of Development Applications Guide
- Adoption of new Advisory Planning Commission (APC) bylaw and Orientation Guide
- Adoption of the Integrated Community Sustainability Plan (ICSP)
- Preparation of scope of work for OCP update
- Adoption of Parks and Open Space Master Plan

### **3.2 TO HAVE POLICIES, PRACTICES AND PROJECTS THAT PRESERVE AND PROTECT OUR OCEAN, SHORELINES AND NATURAL ENVIRONMENT**

- Expansion of the sanitary sewer system, with the help of the Clean Water and Wastewater Fund reduced dependency on septic fields in Areas A02 and A06 for approximately 150 properties.
- As part of the development agreement with the 'Edgewater' in East Porpoise Bay, Sechelt Parks acquired a new waterfront park, completed with a fully paved and lit 550 m pathway and two new beach accesses. The new park and beach accesses were opened to the public on January 1st, 2018 and are maintained by Sechelt Parks.
- Issuance of shoreline and environmental protection development permits, designed to protect the foreshore and reduce coastal erosion. A new beach lookout was developed at Selma Park Road. Enjoy spectacular 180 degree views and stunning sunsets for this new fully accessible viewpoint.
- Eight new wildlife resistant garbage containers were installed at the Davis Bay Esplanade to reduce the risk of wildlife and human encounters.
- The Water Resource Centre staff reviewed internal and external lab data and adjusted operating parameters accordingly, this improved turbidity issues and resulted in decreased staff callouts and overtime pay.
- Implemented the caustic soaking of the membrane filters to improve the operation of the filters which ensures maximum run time and lowering callouts. This also improves the effluent quality discharged from the Water Resource Centre.

### **3.3 TO IMPROVE OUR PHYSICAL ENVIRONMENT WITH SPACES AND PLACES THAT ENGAGE THE COMMUNITY**

- The Derby-Cowrie connector is under construction (75% complete as of Dec 31, 2018), improving the multi-use trail system in West Sechelt.
- Completed the renovation and repair of Rockwood Lodge (community heritage building) and re-opened for community use in June 2018.
- Worked with the Sunshine Coast Arts Center and the Sechelt Downtown Business Association to provide a variety of Street Banners throughout our community.

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- Sechelt Parks obtained authorization under Section 57 of the Forest and Range Practices Act and Part 3 of the Forest Recreation Regulation, to allow repairs and information signs on the Chapman Trails which is on Crown land. Close to 20 locations were repaired and trail mapping signs installed to provide the public with an additional 3.2 km of sanctioned community trails.
  - Parks continues to improve safety and access at existing beach accesses. Stairs have been rebuilt at Prawn Way and Wakefield Beach Accesses and additional stairs were added to the Nestman Beach Access. Trail difficulty markers were added to existing signs and Parks continues to add slip proof treads stairs and decks to targeted areas.
  - A new pedestrian access way was constructed at Eagleview Rd. This new access connects Eagleview Rd to Chapman Road and the Chapman Trails.
  - Worked with the Sunshine Coast Natural History Society on safety upgrades at the Sechelt Marsh. Immediate safety concerns were addressed to deal with eroding banks and trip and fall hazards. A new retaining wall/safety border was completed around two thirds of the pathway and split rail fencing was installed at a dangerous drop-off area and the height of the entranceway railing was raised to meet code.
  - Installed the 5,000 year old ancient log and information sign at the Trail Bay waterfront near where it was found during the construction of the Watermark Development.

### **3.4 TO HAVE AN INFRASTRUCTURE PLAN IN PLACE SO THE DISTRICT'S ASSETS OPERATE EFFECTIVELY OVER THE LONG TERM**

- Improved asset management by entering the complete asset inventory list in the geographic information system (GIS) with original implementation costs and depreciated amounts. The storm water asset inventory was completed in 2018.
- The annual paving program targets aging infrastructure to ensure critical improvements are made each year.
- Trail Avenue redesign and construction will be a major infrastructure improvement for 2019.
- To improve access to multi-use pathways and encourage active transportation, new standards are being implemented across Sechelt, starting with the Trail Avenue Redesign and Derby-Cowrie extension.
- Staff continues to work on infrastructure projects for the benefit of our citizen's safety. In 2018 a four-way stop was installed at the intersection of Bay Road and Laurel Avenue.

#### **In addition to these objectives:**

- Staff continues to work on the improvement of our local waters with ongoing activities to remove derelict boats. In 2018 Sechelt received a \$70,000 grant for the removal of derelict boats from Porpoise Bay.
  - Temporary use permits were issued for non-medical cannabis operators.
  - All areas that require excavation are forwarded to the shíshálh Nation and entered into a servicing agreement for archaeological monitoring if required. An improved servicing agreement was signed in 2018 to streamline the process.
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## 4 Social Well-Being:

To have a vibrant local and sustainable economy that provides a full range of goods, services and opportunities.

### 4.1 TO INCREASE AFFORDABLE HOUSING WITHIN THE DISTRICT OF SECHELT

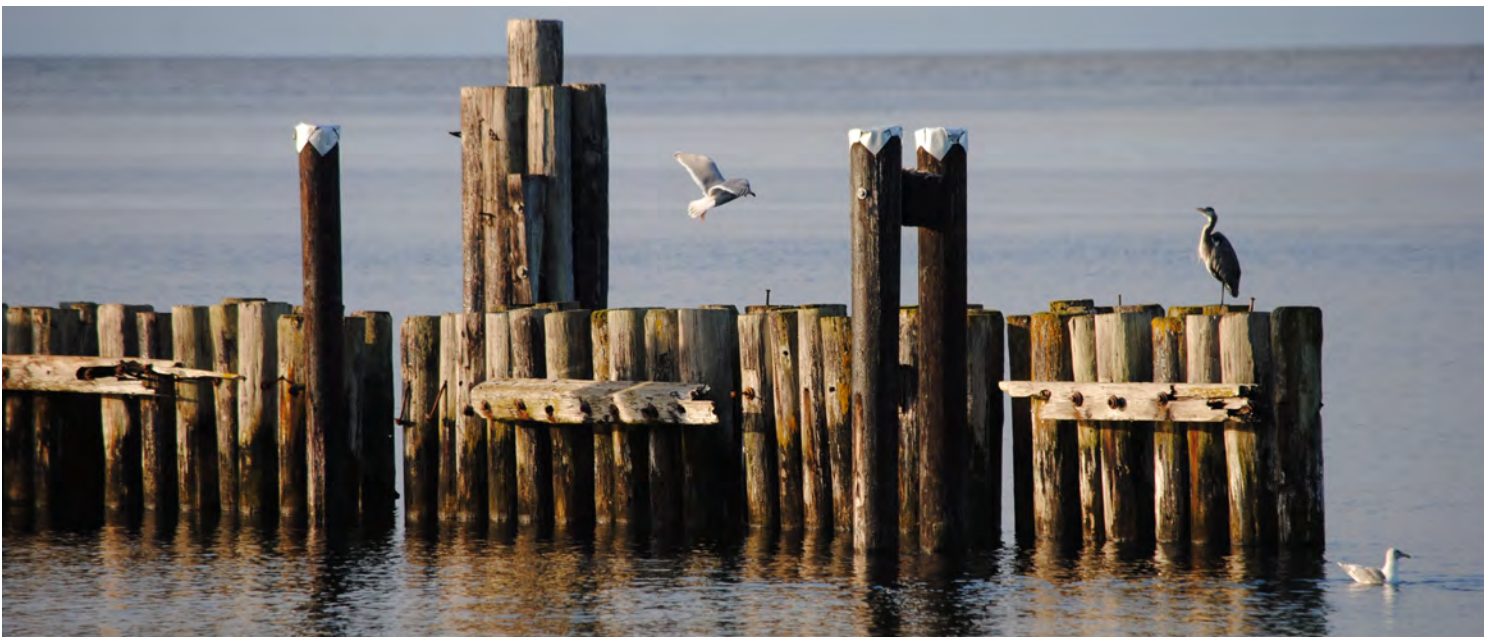
- Provided support for the 40 unit BC Housing Transitional Housing project.
- Preparation of rezoning application for the 104 unit Greenecourt development – affordable seniors housing.
- Transferred 2 affordable ownership units to qualified applicants – part of the Oracle Development
- Developed new policy for seniors facilities – under Continuum of Care OCP amendments.

### 4.2 TO ADVOCATE FOR A RANGE OF HOUSING TYPES AND SERVICES THAT SUPPORTS A DIVERSE COMMUNITY

- Supported the BC Housing transitional housing project on Hightide to ensure 40 modular units of supportive housing were completed on time.

### 4.3 TO SUPPORT COMMUNITY AND CULTURAL ACTIVITIES THAT PROMOTE DIVERSITY AND COMMUNITY CONNECTEDNESS

- Supported community-initiated projects for the benefit of Sechelt residents. In 2018 this included support for the Seniors Planning Table, the Sunshine Coast Knowledge Exchange (Community Resource Centre), and the syiyaya Reconciliation Movement projects.
- Created opportunities for local artists to showcase their work by providing a venue for the Art Crawl and hosting 10 summer music series concerts featuring local musicians.
- Provided opportunities to highlight our local culture while demonstrating the walkability of our community with free Public Art Walking tours during Culture Days weekend.



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## 5 Building Sechelt's Identity:

To articulate what Sechelt's identity is based on the community's people, history, culture and environment.

### 5.1 TO ARTICULATE SECHELT'S IDENTITY SO RESIDENTS AND BUSINESSES ARE PROUD OF OUR COMMUNITY AND THE SUNSHINE COAST.

- The design work for the Trail Avenue Redesign and Wharf Avenue Design aim to encourage active transportation by improving these roads for residents and visitors.
- Successfully integrated art and design into everyday life, making it accessible to the public and benefiting Sechelt through the beautification of the public realm. In 2018 we commissioned three BC Hydro art wraps and one District of Sechelt utility box wrap featuring local art.
- Successfully co-hosted annual Canada Day celebrations.
- Shared our successes with the broader community by publishing an article in the BC Museums Associations' magazine on the Rockwood heritage renovation.
- Promoted local culture to residents and the broader community by publishing the Sechelt Summer Scene guide, designed by a local illustrator and featuring 18 local programs and festivals.



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## 6 Engaging the Community:

To have an active and engaged community.

### 6.1 TO ENGAGE OUR COMMUNITY SO EVERYONE HAS THE OPPORTUNITY TO CONTRIBUTE TO OUR OVERALL SUCCESS

- Met with affected home owners and residents one on one to ensure their concerns are addressed in an effective and timely manner for various issues.
- Multiple stakeholder consultations were completed, and their feedback was incorporated into the designs for engineering projects.
- Met with all of the Neighbourhood Associations to identify their budget priorities for 2019.
- Updated the Parks Master Plan - Following public consultation including an open house, neighbourhood association and stakeholder engagement, public survey and 'Have Your Say' opportunities through our webpage, provided guidance for the updated Parks Master Plan.
- Launched the first Have Your Say Day where the community had an opportunity to have face to face conversations with staff and council on 6 different important topics. Each topic also included paper and web information sheets, paper and digital surveys and online feedback opportunities:
  - Integrated Sustainability Plan
  - Short Term Rentals
  - Non-medical cannabis
  - Ebbtide dog park
  - Mobile vending
  - Trail Bay walkway
- Planning Department oversaw the project management and engagement process for the Parks and Open Space Master Plan.
- Provided support and reports to the Advisory Planning Commission (APC).
- Conducted public input on the Continuum of Care OCP amendments.



# 2019 & 2020 GOALS & OBJECTIVES

TO MOVE US TOWARD OUR VISION, WE ARE  
COMMITTED TO THE FOLLOWING GOALS AND  
OBJECTIVES:



# 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.

We will do this by:

## **1.1 EXPLORING OPPORTUNITIES TO ENHANCE THE ECONOMIC POTENTIAL OF THE AIRPORT LANDS, HARBOUR AND WHARF.**

- Establish an Airport Development Select Committee
- Establish a Harbour Expansion and Development Select Committee

## **1.2 DEVELOPING AN AIRPORT DEVELOPMENT STRATEGY AND IDENTIFYING GRANT OPPORTUNITIES.**

- Seek grant opportunities for airport improvements.

## **1.3 CREATING A COUNCIL COMMITTEE OF BUSINESS LEADERS TO DEVELOP A SECHELT ECONOMIC DEVELOPMENT STRATEGY THAT SUPPORTS LOCAL JOB CREATION, LOCAL INVESTMENT, AND WILL ENHANCE AND SUSTAIN LOCAL BUSINESSES.**

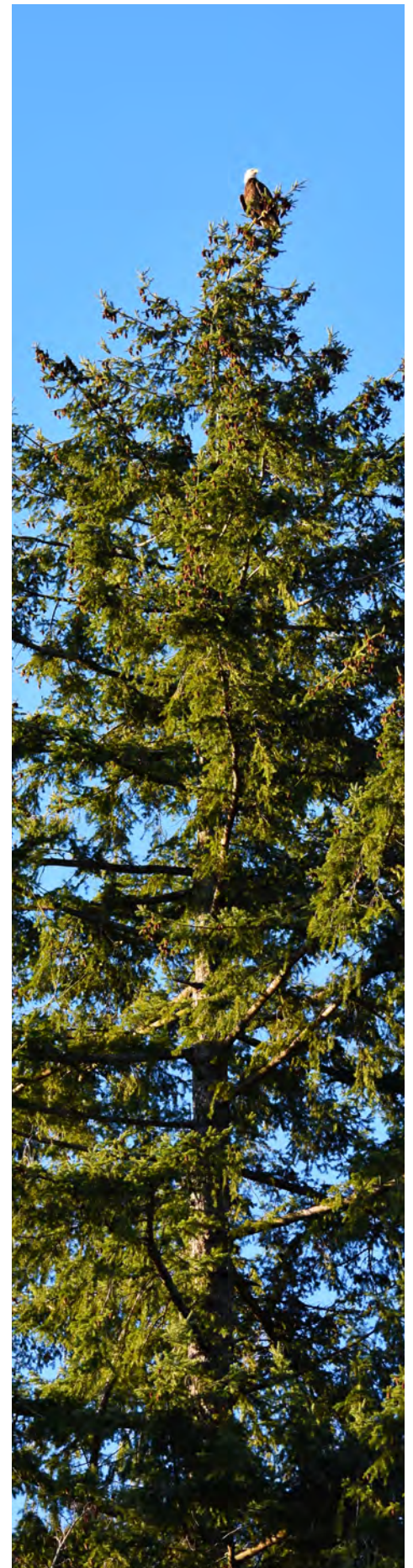
- Develop a Sechelt Community Profile in print and on the website to provide crucial data for those considering investing in Sechelt.
- Develop key pages on the website for potential Sechelt investors.

## **1.4 CONTINUING TO SUPPORT REGIONAL ECONOMIC DEVELOPMENT STRATEGIES THROUGH THE SUNSHINE COAST REGIONAL ECONOMIC DEVELOPMENT ORGANIZATION.**

- Intergovernmental meetings will provide a platform for elected officials and senior staff to assess and prioritize economic development strategies across the Coast.

## **1.5 CONTINUING TO SUPPORT THE WORK OF SUNSHINE COAST TOURISM AND LEVERAGE OPPORTUNITIES TO PROMOTE TOURISM AND ENHANCE THE VISITOR EXPERIENCE IN SECHELT.**

- Enter into an agreement with Sunshine Coast Tourism to manage the Sechelt Visitor Information Centre providing valuable services for citizens and visitors that is consistent with the rest of the Sunshine Coast.
- Work with a local vendor to develop one or more videos highlighting the top reasons to visit, live and invest in Sechelt. To be completed in 2019.



## 2 - ENHANCING FISCAL SUSTAINABILITY

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

We will do this by:

### 2.1 CONTINUING TO IMPROVE OUR ASSET MANAGEMENT PROGRAM.

- An IT Asset Management Plan for preventative maintenance of hardware and software to minimize emergency expenditures will be implemented.
- Reviewing conditions of all sewers and roads in Sechelt is planned for 2019 to update information on the condition of all our assets, ensuring all new assets are properly tracked and to help determine the remaining life spans, prioritizing replacements as needed.
- A new roof will be installed on the justice services building.
- Explore grant opportunities with regards to the Mechanical (HVAC) re-fit for the Municipal Hall/Library building.
- Water Resource Center: initiated an external audit to assist with best practice standards for the operation and maintenance of the major treatment systems. Continuing to build a spare parts inventory system; centrifuge spare parts, UV disinfection spare parts, ordered pumps for the lift stations to ensure continual operation.

### 2.2 IMPLEMENTING INTERNAL PROCESSES AND SOFTWARE TO TRACK OUR OPERATIONAL ACTIVITIES TO FIND EFFICIENCIES AND COST SAVINGS.

- Continue to update the asset management system with up to date electronic data.
- Completing a district wide sewer model is planned in 2019, allowing us to identify upgrade requirements, bottle necks, and capacity building opportunities.
- With assistance from external service providers the WRC has initiated ongoing auditing of the programming to optimize operations.

### 2.3 DEVELOPING A RISK MITIGATION STRATEGY.

- No projects are planned for 2019.

### 2.4 ENSURING FINANCIAL RESILIENCY BY BUILDING RESERVES AND IMPROVING INVESTMENT STRATEGIES.

- The five-year financial plan includes annual allocations for building reserves.
- Staff will continue to look for improved investment strategies.

## 2.5 REVIEWING OUR FEES AND CHARGES TO ENSURE ADEQUACY AND FAIRNESS.

- Fees and Charges Bylaw update to be completed for 2019.
- Sewer User Fee and Sewer Parcel Tax Review and Bylaw Update to be completed for 2019.

**In addition to these Council goals, staff are working on the following:**

- The actual return on investments will be compared to the benchmarks on an annual basis.
- The savings generated through competitive bids will be tracked. The number of competitive bids issued will be compared to prior years.
- Ensuring the District's assets are maintained through continued implementation of the asset management program. Completing the asset inventory in ArcGIS system and the implementation of CityWorks work orders.
- Sechelt Parks applied for and received a grant to pay 50% of the summer student wages for 2019.
- Water Resource Centre goals are:
  - be an industry leader in safety. Target of zero lost time accidents. Achieved by implementation and review of site specific procedures in line with current OHS legislation.
  - be in continuous compliance with federal and provincial effluent requirements. Achieved by monitoring and reporting as required by regulations and guidelines.
  - be in continuous compliance with provincial reuse water requirements. Achieved by monitoring and reporting as required by regulations and guidelines.
  - optimize unit processes to ensure the longevity of equipment/assets through a preventative maintenance program including requirements, inventory, records and procedures.



## 3 - ENHANCING COMMUNITY LIVABILITY

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

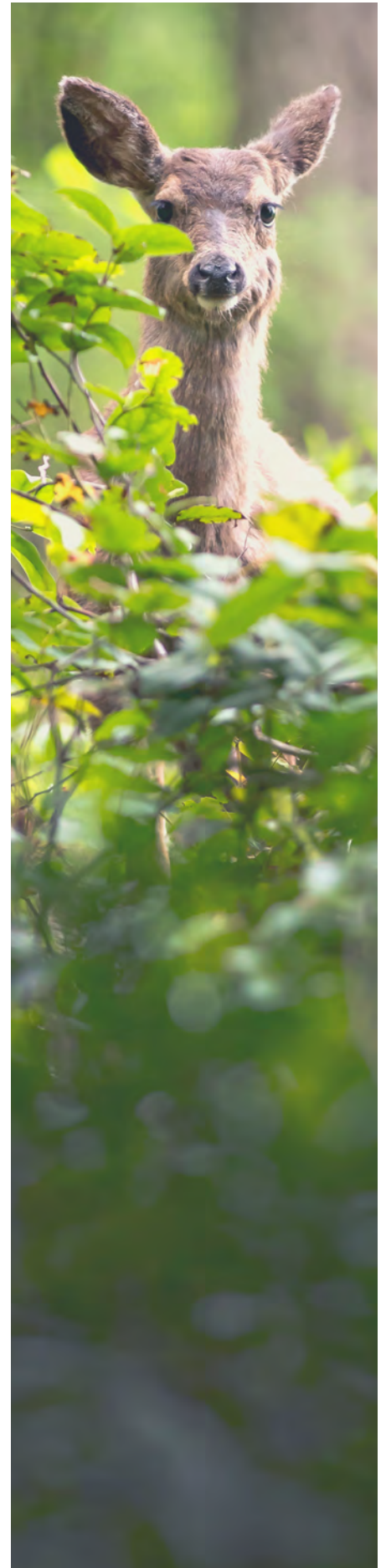
We will do this by:

### **3.1 PLANNING NEIGHBOURHOODS TO ENABLE ALL RESIDENTS TO MEET THEIR DAILY NEEDS EASILY, SAFELY AND CONVENIENTLY BY LINKING NEIGHBOURHOODS WITH PATHWAYS, SIDEWALKS, BICYCLE LANES AND TRANSIT ROUTES.**

- Develop more bicycle lanes, pedestrian connectivity, and accessibility options between Downtown Sechelt, West Sechelt, and West Porpoise Bay through the Trail Ave Redesign and new Cowrie-Derbie Multi-Use Path.
- Applied for a 2019 Cycling Infrastructure Partnership Program Grant which would cover 75% of the costs to expand the bicycle lanes between Downtown Sechelt and West Porpoise Bay.
- Sechelt's first fenced in one- acre Dog Park, will be centrally located and replace the off-leash area at Kinnikinnick sports field.
- Working to establish a trail connection from the new development at Havies and Nestman to the Chapman Trails.
- A section of the Kinnikinnick Trail system is to be identified as user-friendly and included in the Multi-jurisdictional Users Friendly Trail Guide.
- Working on redesign of the Trail Bay Boulevard
- Vegetation management at Sandy Hook Park will provide improved view corridors for the public.

### **3.2 PROVIDING A MIX OF HOUSING TYPES THROUGHOUT THE DISTRICT THAT PROVIDE OPTIONS FOR A RANGE OF NEEDS AND INCOMES.**

- The new Zoning Bylaw includes supportive regulations for mixed uses and mixed densities. This will come forward for Council's consideration in 2019.
- New housing committee to be established to assist in addressing housing needs and types



### **3.3 ADDRESSING HOUSING AFFORDABILITY AND HOMELESSNESS BY: LOBBYING SENIOR LEVELS OF GOVERNMENT TO SECURE FUNDING AND OTHER SOCIAL SUPPORTS; AND WORKING COLLABORATIVELY WITH REGIONAL PARTNERS TO DEVELOP A COMPREHENSIVE AFFORDABLE HOUSING STRATEGY.**

- Staff and Council continue to look for opportunities to address housing affordability and homelessness.
- Staff will work with other local governments to apply for a regional partnership grant to address housing affordability and homelessness in 2019.

### **3.4 GIVING CONSIDERATION TO COMMUNITY SAFETY AND WELL-BEING IN OPERATIONAL PRACTICES AND INFRASTRUCTURE PROJECTS.**

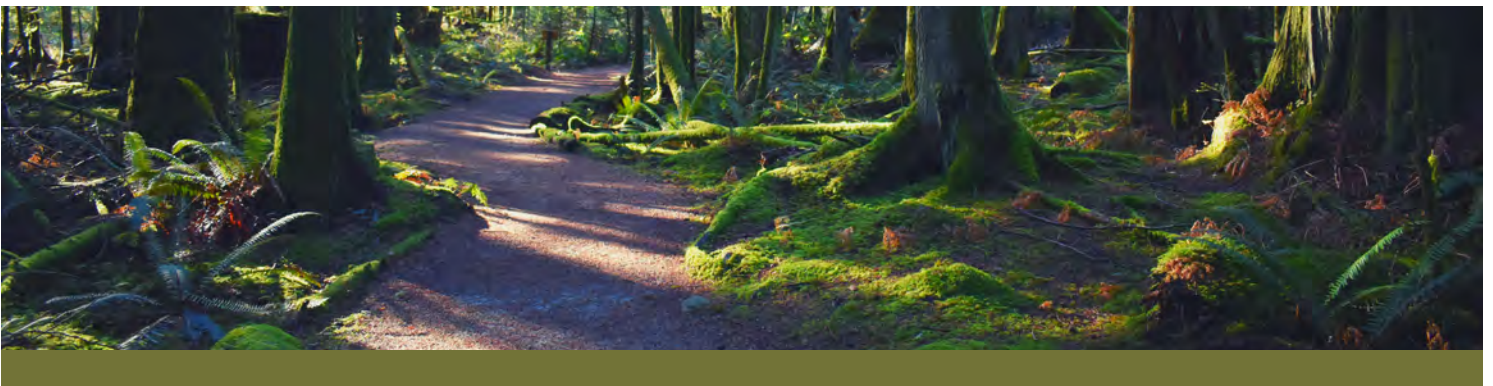
- Installation of a four-way stop at the intersection of Cowrie Street and Rosina Giles Way to slow traffic at the entrance to the civic square.
- Prepare for the launch of a curbside organics pick-up program to divert waste from the landfill.
- Trail Bay Boulevard Improvements will beautify the Sechelt downtown, and improve safe walking facilities for the public with a linear park. A public engagement meeting is planned in 2019, with construction planned in 2020, upon Council direction.

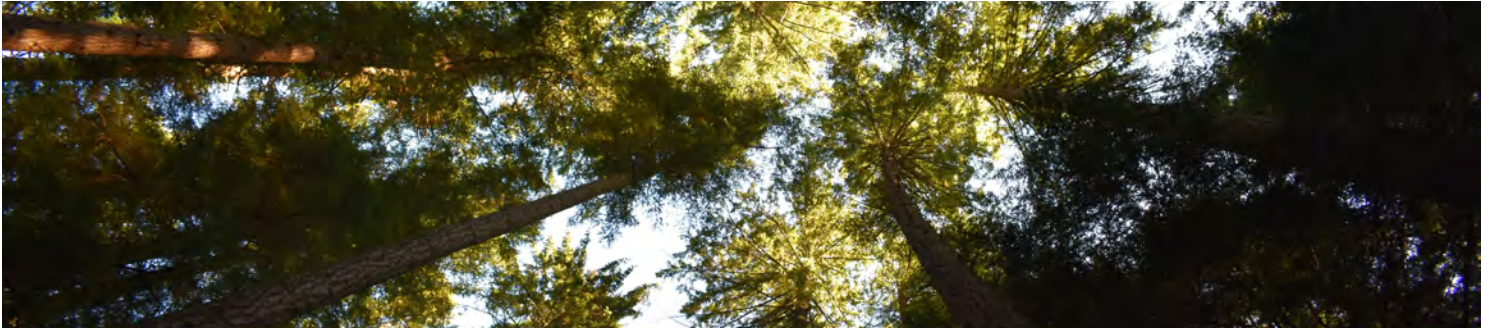
### **3.5 PROVIDING SUPPORT TO COMMUNITY ARTS AND CULTURE INITIATIVES.**

- Apply for a grant to build a new accessible stage in Hackett Park.
- Provide accessible, barrier-free arts/programming to residents via free public art tours; free outdoor Summer Music Series concerts; affordable and/or free admission to Sechelt Arts Festival events.
- Maintain lease agreements with Festival of the Written Arts and SC Arts Council.
- Offering venue space for local artists wishing to participate in the Art Crawl.

### **3.6 TAKING THE ACTIONS TO REACH THE GOALS IN THE FESTIVAL AND EVENTS STRATEGY, AND THE PUBLIC ART PROGRAM AND POLICY.**

- Provide user-friendly special event permit applications and info materials.
- Establish a Festival & Event Roundtable to provide networking and information sharing opportunities for festival and event organizers.
- Provide capacity building and professional development workshops for organizers of festivals and events.
- Review and revise community facility rental fees reimbursement policy with view to making consistent and clear practices for all venue rentals.
- Review and revise the Equipment Rental Policy.
- Continue to direct-deliver a limited number of events that complement existing community-driven events and festivals.





**In addition to the Council objectives, staff are working on the following:**

- Arts & Culture has been working with the shíshálh Nation via the syiyaya Reconciliation Committee. A series of educational programs and activities have been underway since the spring of 2018. In 2019 work will begin on a Reconciliation Pole carved by a shíshálh carver in partnership with community volunteers.
- To complete the section of the Suncoaster Trail through Sechelt. Grant funding has been secured for planning and way-finding in 2019.
- A User-Friendly, multi-jurisdictional trail guide is being developed to highlight trails that can be used by individuals with mobility challenges.
- Kinnikinnick Trail (Pink) will be widened and upgraded to allow better access by service vehicles
- Development of waterfront trail in East Porpoise Bay.
- Crowsten Trail Kiosks - Install new trail-head kiosks to improve trail appeal.
- Install remaining Beach Access signs on water side of beach access trails.
- To replace aging benches and picnic tables and add new locations at designated park sites.
- Work with the SC Natural History Society to complete safety improvements and improved maintenance at the Sechelt Marsh. Complete the retaining/safety wall, widen trails, add riprap to prevent shoreline erosion and inspect bridges. New information kiosk will be constructed at the Ebbside Street entrance.
- A new partnership with the Sunshine Coast Natural History Society will see Parks take over all maintenance at the Sechelt Marsh. The SCNHS will focus on stewardship and education
- Launching a citizen task force to identify, and develop an implementation program, for the Sechelt brand.
- Sechelt Parks volunteer opportunities were added to the local Resource Center Society's 'Go-Volunteer' notice board
- Parks Dept continue to identify volunteer opportunities and pursue new partnerships with community organizations and individuals. The Sunshine Coast Mixed Slow-pitch League has volunteered to assist with maintenance of the baseball diamonds at Kinnikinnick Park.
- 7 new wildlife resistant garbage receptacles were installed at locations throughout Sechelt that were identified as areas of concern
- Additional drip irrigation was installed at Davis Bay and 740 new drought tolerant ornamental grasses were added to the garden beds
- Working with the Sunshine Coast Fastball league to complete the new backstop at the SW corner of Hackett Park. Funds were provided through a grant received from the Sechelt Community Forest.

## 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.

We will do this by:

### **4.1 REVISING AND UPDATING THE OFFICIAL COMMUNITY PLAN TO REFLECT THE VISION AND TO IMPROVE PREDICTABILITY IN GROWTH AND DEVELOPMENT OBJECTIVES.**

- Update to the OCP Growth Management Strategy policy and Urban Containment Boundary (UCB). Projected completion Q3 2019.
- Revise the Development Permit Area Guidelines to better align with the vision and goals of the Official Community Plan and to clarify desired outcomes for the development community. Projected completion Q4 2019.

### **4.2 UPDATING THE SUBDIVISION AND DEVELOPMENT CONTROL BYLAW (BYLAW NO. 430) TO BETTER ALIGN WITH DISTRICT NEEDS AND COMMUNITY LIVEABILITY AND SUSTAINABILITY.**

- Aim to complete this in 2019.

### **4.3 UPDATING THE DENSITY BONUSING POLICY AND THE AMENITY CONTRIBUTION POLICY TO BETTER DEFINE AND INCENTIVISE COMMUNITY LIVEABILITY AND SUSTAINABILITY.**

- To be completed in 2019.

### **4.4 UPDATING THE LIQUID WASTE MANAGEMENT PLAN AND ALIGNING OUR DEVELOPMENT PRIORITY AREAS WITH OUR SERVICING AREAS.**

- To complete the update to the Liquid Waste Management Plan Stage II (2000), including expansion into additional areas and incorporating the Water Resource Center and its capacity. The works are in progress with the consultant and two public consultations are planned for 2019, including a meeting with the shíshálh Nation.

**In addition to the Council Objectives, staff are working on the following:**

- Review the Development Cost Charge Bylaw to ensure funding is received as required to ensure the cost of growth is funded through development.
- Draft a new bylaw for special event permitting and parks use to assist in managing the growing demand on our parks and the needs of festivals and events.
- Revise cannabis-related zoning provisions to clarify requirements and provide locational options for small-scale production facilities and cannabis retail establishments. Projected completion second quarter of 2019.
- Update and clarify the bylaw enforcement directions in the zoning bylaw to improve bylaw compliance and enforcement. (Q3)
- Replace sprinkler system at Davis Bay parkway with drip irrigation. Add rain sensors to additional areas. All systems will have rain sensors by spring 2019
- A new mid-size dump truck with a front plow will be used by the Parks Department in the summer months and by Public Works during snow events to clear snow quickly and efficiently in our growing community.

## 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.

We will do this by:

### **5.1 PROVIDING SUPPORT AND STREAMLINING PROCESSES TO FACILITATE SUCCESS FOR COMMUNITY-LEAD DOWNTOWN PROJECTS.**

- Partner with the Sunshine Coast Arts Council and Sechelt Downtown Business Association on creating street banners for lampposts in the downtown core.

### **5.2 IDENTIFYING AND IMPROVING INFRASTRUCTURE NEEDS TO SUPPORT DOWNTOWN BUSINESS AND ACTIVITIES.**

- Engineering has multiple projects planned in 2019 that will support the downtown, including Trail Ave Realignment, Wharf Ave Improvements, Trail Bay Boulevard Walking Facilities Improvements, and the Rainbow Crosswalk on Cowrie Street.
- The Trail Ave Realignment and Wharf Ave Improvements have both had multiple stakeholder engagement meetings to ensure the proposed design is a benefit to the local residents and businesses. The designs will be completed in 2019.

### **5.3 WORKING COLLABORATIVELY WITH LAND OWNERS, THE SEHELDT DOWNTOWN BUSINESS ASSOCIATION AND THE SEHELDT CHAMBER OF COMMERCE TO REDUCE VACANT PREMISES, ADDRESS PARKING NEEDS, AND IDENTIFY SERVICE IMPROVEMENTS.**

- Continue to improve the development review process to reduce redundancy and clarify costs and permitting requirements for applicants. This is ongoing.
- Update the Fees and Charges Bylaw to better reflect processing costs.



#### 5.4 DEVELOPING A “PEDESTRIAN-FIRST” POLICY TO IMPROVE ACCESS AND VIBRANCY IN THE DOWNTOWN.

- The Trail Ave Realignment and Wharf Ave Improvements both put a focus on improving pedestrian access and safety in the Sechelt Downtown. The Trail Bay Boulevard Walking Facilities Impartments will redevelop the waterfront into a pedestrian orientated linear park, which will connect Friendship Park to Shorncliffe Ave for an uninterrupted walking pathway.

#### 5.5 INITIATE, ENCOURAGE AND SUPPORT ART IN PUBLIC PLACES.

- Continue to provide opportunities to promote local art and support community-initiated public art projects, as identified in the District of Sechelt Public Art Policy and Program.

In addition to these Council objectives, staff will:

- Participate in the Volunteer Fair in April 2019 with the Resource Centre’s “GoVolunteer” program.
- Hackett Park Fastball league backstop. The Parks Department will provide support for public notification and baseball diamond closure. The Fastball League received a grant from the Community Forest to replace the aging backstop and provide enhanced safety to the surrounding neighbourhood.
- Continue the Adopt a tree program funded through Tree Canada and BC Hydro to increase the number of street trees in Sechelt.



## 6 - IMPROVING GOVERNANCE AND COMMUNICATIONS

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

We will do this by:

### 6.1 OPERATING AND COMMUNICATING IN A TIMELY MANNER WITH TRANSPARENCY AND ACCOUNTABILITY FOLLOWING BEST PRACTICES FOR LOCAL GOVERNMENT.

- Implement the On-base Agenda Management software for efficient, timely and accurate publishing of Council agendas.

### 6.2 IMPROVING COMMUNICATIONS WITH THE COMMUNITY AND INCREASING PUBLIC PARTICIPATION BY IMPLEMENTING THE GOALS AND OBJECTIVES OF THE COMMUNICATIONS PLAN.

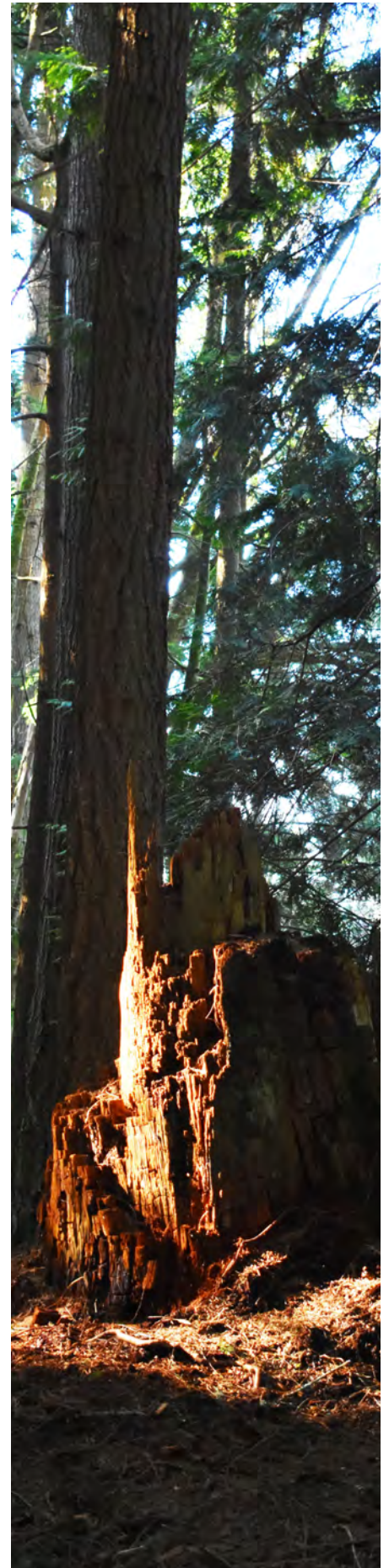
- The Trails section of the Parks webpage will be updated to provide additional trail information.
- Expand on the For the Record page on the website to include more questions from the community received on all platforms and respond to inaccuracies in social media and the media by providing access to update the page to a staff person in each department.
- Develop a Public Participation policy and toolkit to improve the process for providing public participation activities.

### 6.3 PROVIDING OPPORTUNITIES FOR PUBLIC PARTICIPATION IN THE DECISION MAKING PROCESS.

- The District has public engagement meetings planned for the Liquid Waste Management Plan, Selma Park – Davis Bay – Wilson Creek Sewer Functional Plan, Trail Bay Boulevard, Bylaw 430, and others.
- Staff will look for new opportunities for engagement as issues arise.
- Newly established Council citizen committees will provide input to Council on relevant issues.

### 6.4 PURSUING FEDERAL RECONCILIATION RECOMMENDATIONS.

- Advancing reconciliation with the shíshálh Nation by addressing projects of importance to the shíshálh people. For example, we will work with the shíshálh Nation staff, elders and Council to redress heritage plaques that exclude the histories of the shíshálh.
- The District participated in the reconciliation land transfer with shíshálh and the Ministry of Indigenous Relations and Reconciliation.





## 6.5 IDENTIFYING OPPORTUNITIES FOR SHARED SERVICES AND PROJECTS WITH STAKEHOLDERS AND OTHER GOVERNMENTS.

- Intergovernmental meetings will be scheduled to provide elected officials and senior staff the opportunity to share concerns and ideas.
- Identify projects where cost sharing opportunities exist such as the Davis Bay Sidewalk between Pier 17 and Davis Bay Road, along Highway 101. The District has been engaged with both the SCRD and the Ministry of Transportation, to identify projects which benefit both agencies, and sharing the responsibility and project costs.
- SCRD and Gibsons Planning Department meetings (bi-annual)
- Discussion with Gibsons on opportunities for shared service delivery (corporate/HR)
- Monthly Development Review Committee (DRC) meeting with representatives from Fire, SCRD, MOTI and Vancouver Coastal Health.
- A joint request for proposal was issued for solid waste and organics collection with the SCRD and shíshálh Nation in 2018. Work on the agreement will continue in 2019.
- Joint staff training opportunities are scheduled in collaboration with the Town of Gibsons, Sunshine Coast Regional District and District of Sechelt, reducing the overall costs for each organization.



## 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.

We will do this by:

### **7.1 IMPROVING THE PROGRAMMING OF THE WATER RESOURCE CENTRE AND DEVELOPING A STRATEGY FOR THE USE OF RECLAIMED WATER.**

- Engineering will propose developing a reuse strategy in the 2020 budget cycle, including the completion of shovel ready plans. The plans will allow the District to apply for grants more easily, with a higher chance of being successful. In 2019, Engineering will continue to look out for any grant opportunities from senior government for the design of this strategy.

### **7.2 WORKING COLLABORATIVELY WITH OUR REGIONAL PARTNERS TO IMPROVE THE SUPPLY, STORAGE AND DELIVERY OF WATER.**

- Elected officials and senior staff will include the supply, storage and delivery of water on intergovernmental meetings agendas to identify regional strategies

### **7.3 DEMONSTRATING LEADERSHIP BY IMPLEMENTING DISTRICT WATER CONSERVATION MEASURES AND EXPLORING WATER SUPPLY OPTIONS.**

- Parks Department uses a District-owned non-potable groundwater source instead of drinking water when water restrictions are in effect.
- Drought-resistant plants and micro irrigation systems are used in District gardens wherever possible.

### **7.4 WORKING WITH OUR COMMUNITY, STAKEHOLDERS AND VOLUNTEER GROUPS TO IMPLEMENT THE PRIORITY PARKS AND TRAILS PROJECTS IDENTIFIED THROUGH THE PARKS AND OPEN SPACE MASTER PLAN.**

- Ebbside off leash dog park will be completed in 2019

### **7.5 COMPLETING THE CONSTRUCTION OF THE PARKS AND PUBLIC WORKS OPERATION BUILDING.**

- A needs assessment for the Parks and Public Works Operation Building will be completed in 2019.





## **7.6 COMPLETING THE SUNCOASTER TRAIL PHASE 2.**

- The 2019 Rural Dividend Grant will provide \$25,140 towards the design and consultation of the Suncoaster Trail Phase 2.

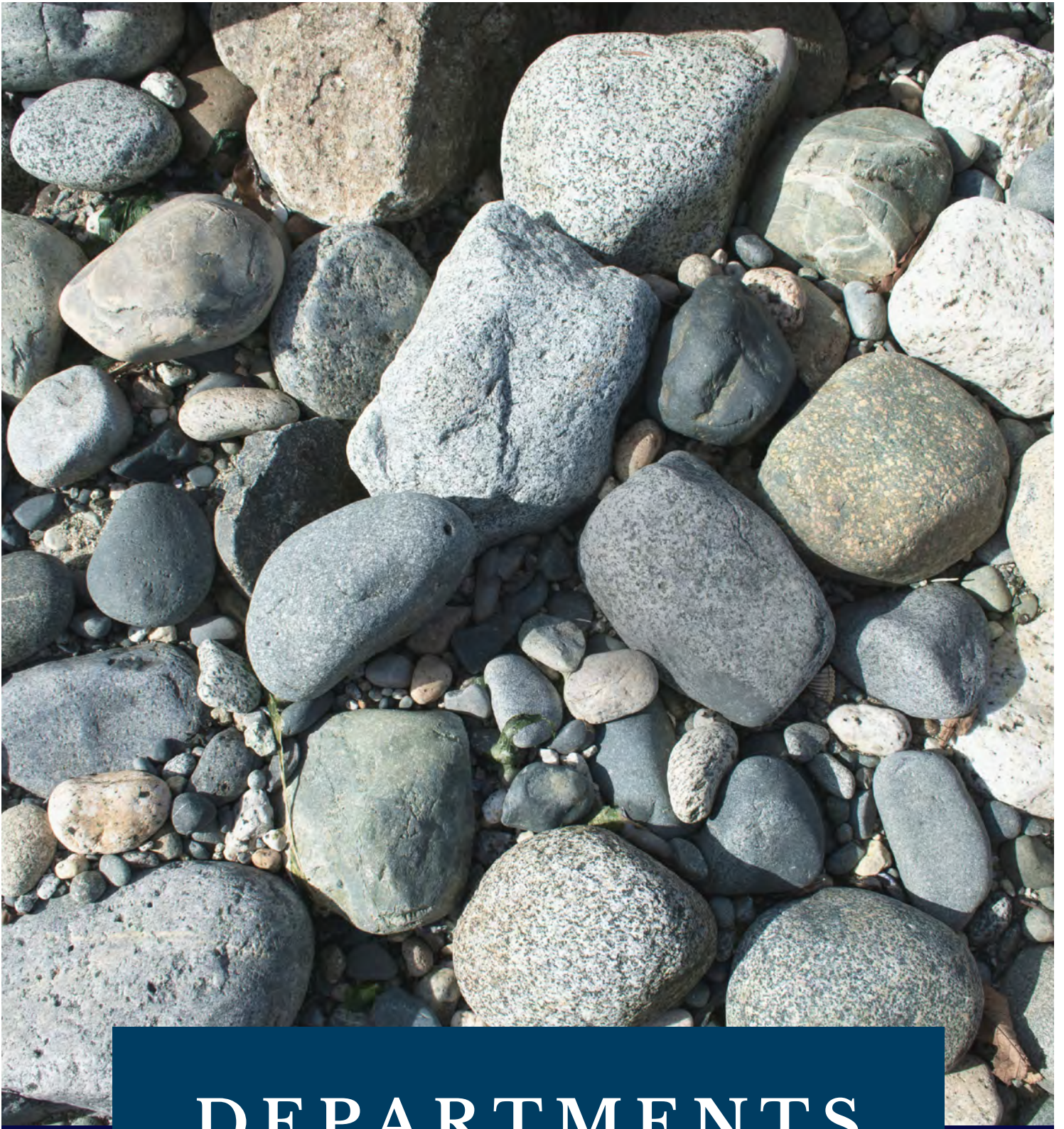
## **7.7 DEVELOPING A STRATEGY FOR FULLY UTILIZING DISTRICT OWNED COMMUNITY FACILITIES.**

- Continue to support the use of the Rockwood, Seaside Centre and Mission Point House for art exhibitions and events.
- Review and revise community rental fees reimbursement policy with view to making consistent and clear practices for all venue rentals.
- Develop marketing strategies for District community facilities.

### **In addition to these Council objectives staff will:**

- Ensure system security and stability through development of Cyber Security Program.
- Install nine wildlife resistant garbage cans at various locations that have seen bear activity.
- Retractor plates will be added to select wildlife resistant garbage cans to prevent wildlife from accessing household garbage.





# DEPARTMENTS

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# ADMINISTRATION

The Chief Administrative Officer oversees the administration of the municipality, its officers and employees. 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 and Councils support and works closely with all other departments.

## HUMAN RESOURCES

Human Resources is responsible for strategic human resources planning, including:

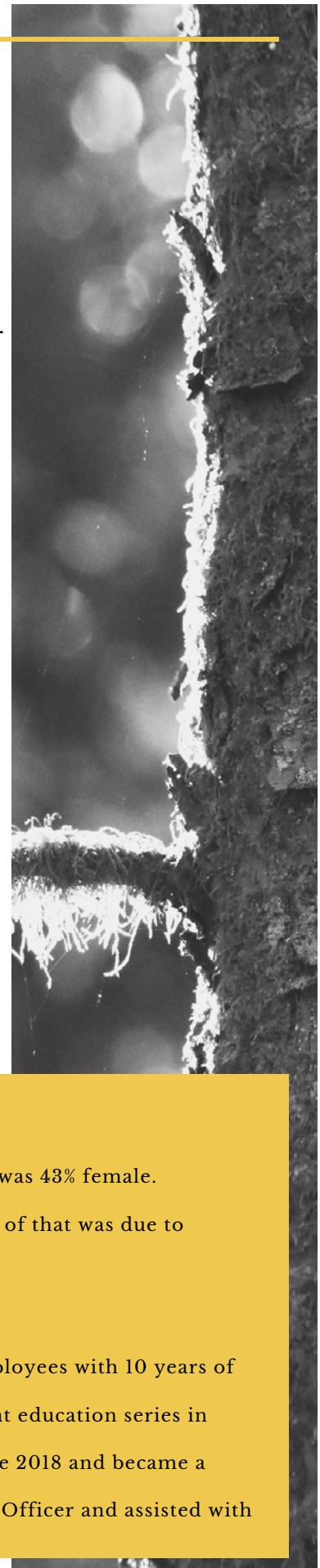
- Creating and updating HR policies and procedures
- Administering and interpreting the Collective Agreement, employment contracts and legislation
- Determining HR objectives and priorities
- Managing HR Budget which includes Health and Safety and Wellness
- Labour relations
- Occupational health and safety
- Recruitment and selection
- Performance management department
- Succession planning
- Corporate training and development
- Disability claims management
- Job description development and classification
- Compensation and benefits
- Incident investigations and wellness events and initiatives.

Human Resources ensures organizational compliance within 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.

### FAST FACTS

In 2018:

- The District's regular workforce was 47% female and the management team was 43% female.
- The District's regular workforce approximate average age was 46.
- The District's regular employee voluntary turnover ratio was 12.73% and 1/3 of that was due to retirement.
- There were 27 job postings.
- 54% of the District's regular job postings were filled by internal applicants.
- The Joint Occupational Health and Safety Committee had 12 meetings.
- The Joint Job Evaluation Committee evaluated 4 jobs
- The District celebrated two employees with 25 years of service and two employees with 10 years of service.
- The Human Resources Advisor coordinated a staff-taught Local Government education series in collaboration with the Capilano University Elder College.
- The Human Resources Advisor passed the National Knowledge Exam in June 2018 and became a Chartered Professional in Human Resources (CPHR) in March 2019.
- The Human Resources Manager was appointed as the 2018 Deputy Election Officer and assisted with the new Council orientation.





## 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 2018:

- Food Bank Department Challenge
- Active Transportation Month
- Summer BBQ/Summer Student Farewell
- Lunchtime Yoga
- After Work Introductory Fitness Class
- Lunchroom Revitalization
- Team Building Golf Game
- Wellness BINGO
- Pain Free Workshop
- Don't Just Sit There Workshop
- Retirement Celebrations
- Family Christmas Event
- Adult Christmas Event

## COMMUNICATIONS

The Communications Division implements and coordinates the corporate communications, engagement and marketing for the organization as well as providing 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.

In addition to internal and external communications, this department supports and leverages the work of Sunshine Coast Tourism in promoting Sechelt as the premier destination for Sunshine Coast visitors; managing the Sechelt Visitor Information Centre; initiating economic development activities and supports the work of the Sunshine Coast Regional Economic Development Organization; and, is responsible for the marketing and booking of community facilities.

Mayor and Council welcome input from all community members. This division 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.

### FAST FACTS

- In 2018 Council received 455 letters through the mail, dropped off by hand and in their email. 120 of these were included for discussion on Regular Council Agendas.
- Mayor and Council met with 87 groups and individuals to follow up with many of these items in 2018.
- Facebook daily engagements in 2018 were 102 compared to 15 in 2017. This is an increase of 580%.
- Facebook reach in 2018 was 775 people per day compared to 233 per day in 2017. An increase of 233%.
- 8 public participation topics used the new 'Have Your Say, Sechelt' page on the website to allow for improved citizen participation on important topics.



## ARTS AND CULTURE

Arts and Culture is responsible for 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 our 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.

## FAST FACTS

- The Rockwood Lodge is Sechelt's only registered Heritage building. Built between 1935-1936, the Lodge provided rooms and meals to vacationers, labourers, and government officials.
- The District of Sechelt has 15 artful utility boxes throughout the downtown. Each of these were designed by local artists.
- Sechelt's newest festival is the Rogue Arts Festival. This weekend-long music festival takes place on a working farm and features both local and visiting musicians.
- The longest-running event in Sechelt is the Festival of the Performing Arts. In 2018 the Festival celebrated its 45th anniversary.
- Sechelt hosts the largest Canada Day celebration on the Sunshine Coast. In 2018 an estimated 4,000 residents and visitors attended the festivities.





# FINANCE AND CORPORATE SERVICES

The Corporate and Financial Services Department ensures the District meets all of its legislative responsibilities as well as providing support to the operational departments within the organization. The department is comprised of three divisions:

- Finance
- Corporate services
- Information technology

## FINANCE

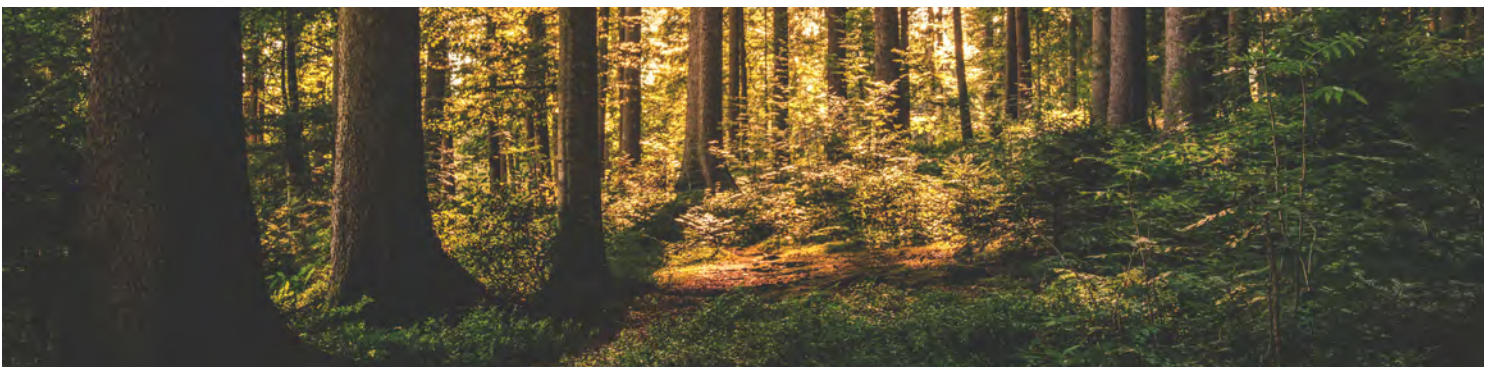
The Finance Division oversees the financial operations of the District and coordinates ongoing financial planning.

The Finance Division provides financial information, advice and direction to Council, departments, outside agencies, as well as the public. In addition, this division is responsible for general accounting, taxation, accounts receivable, budgeting, payroll administration, investments, purchasing, grant writing, property insurance.

The Finance Division also oversees the operations at the airport.

### FAST FACTS

- The 2018 Audited Consolidated Financial Statements reflect a clean audit opinion from the District external auditor.
- Finance participated in a CRA GST/HST Audit and received an Audit Completion Letter to conclude that no major errors were found and CRA did not require reassessing the District's returns. Receiving a clean CRA audit is considered an anomaly in most Financial Industries.
- Billed approximately \$24.9 million in property taxes on behalf of:
  - The District of Sechelt
  - Provincial Government (School Taxes)
  - Sunshine Coast Regional District
  - Regional Hospital District
  - Fire Protection District
- Collected \$21.9 million (88% of the total taxes) before the July 3rd deadline
- Collected all delinquent taxes thus avoiding the need for a tax sale
- The District has not had a Tax Sale since 2010. The Finance Team works hard to ensure property taxes are paid to avoid properties going to tax sale.
- Prepared educational materials and presented lecture on Municipal Finance topic for Elder College session in September 2018



## CORPORATE SERVICES

The Corporate Services Division 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. The Corporate Officer is the District's Freedom of Information and Protection of Privacy Officer.

Council meets at 7:00 p.m., on the first and third Wednesday every month. Agendas for the meetings are available on the District's website on the Friday before each meeting.

### Council Election Highlights

On October 20, 2018, Sechelt residents voted in one Mayor and 6 Councillors for Sechelt Council. The local election resulted in the election of Mayor Darnelda Siegers; Councillors Janice Kuester; Thomas Lamb; Matt McLean; Brenda Rowe; Eric Scott; and Alton Toth. Corporate Services administered the elections following all legislative requirements and under budget.

- At the close of the nomination period, there were 3 candidates for Mayor and 13 for Councillor.
- Voting was held at the Sechelt municipal hall, Davis Bay Elementary, West Sechelt Elementary and Sechelt Royal Canadian Legion over three separate dates, including two advance voting opportunities
- 8473 people were on the official voters list
- 130 people registered and voted that weren't on the voters list
- 83 mail ballots were received and counted
- 138 Non-resident property electors were eligible to vote
- 48% of eligible Sechelt voters voted
- A combined 35 election officials worked during the election
- Total election expenses were \$30,385.68

### Council Inaugural Meeting

Corporate Services supported Council in the preparation of the agenda and arrangements for Council's Inaugural Meeting held on November 7, 2018.

### Women in Local Government School

In March the Corporate Officer, along with the corporate officers of the Sunshine Coast Regional District and Town of Gibsons, led a session on local government legislation and the election process for approximately 50 women of all ages who took part in the Women's Campaign School.



### Fast Facts

From January 1st to December 31:

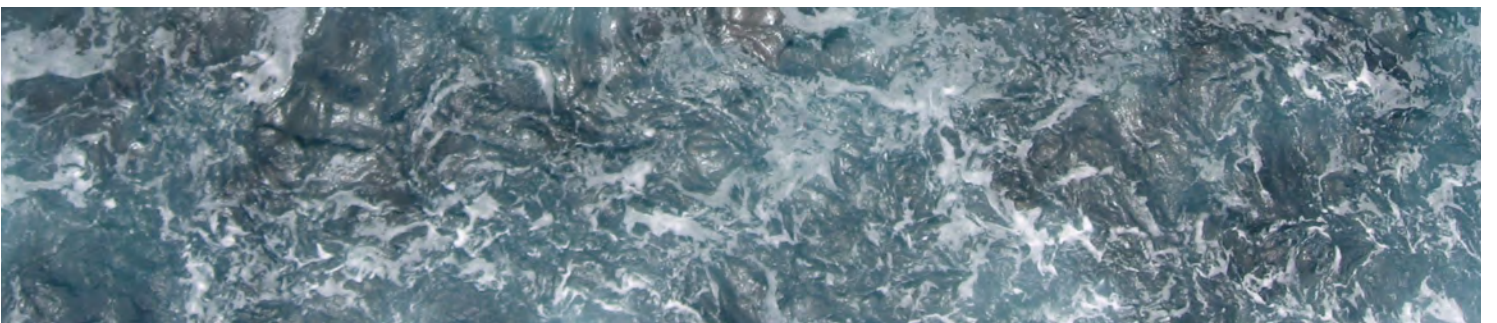
- # of service calls received was 1,801 which is about 7 calls per work day
- Average length of time to respond to a service call was 50 minutes
- Average length of time to resolve a service call was 13 hours
- % of time network services available (excluding scheduled maintenance) – 99.00%
- Average emails processed per day was 1,003
- Average spam blocked per day 447
- Average virus emails blocked per day 2.

## INFORMATION TECHNOLOGY

The role of IT is to function as a partner in the development and enhancement of business processes. IT works collaboratively with our clients 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, manage and support all hardware, software and communications assets including infrastructure, telephone and audio visual systems, desktop computers and mobile computing devices.



# PLANNING AND DEVELOPMENT

The Planning and Development Services Department provides coordinated service delivery to the community and development industry related to all aspects of community planning and development. Service areas include:

- Long-range planning
- Current planning & development review
- Subdivision Control
- Building inspections & permits
- Business licensing
- Bylaw development and bylaw enforcement
- Sustainability planning
- Environmental management

The objectives of the department are timely and effective service delivery, and ensuring that all land use decisions consider the social, environmental and economic community values articulated through the District's Official Community Plan. Planning and Development Services responds to the strategic plan goal on Community Development: To achieve a sustainable community by balancing environmental, economic and social values.

## Planning

The Planning division is responsible for current and long range planning for the District. Staff undertakes comprehensive planning projects such as the development and review of the Official Community Plan, Zoning Bylaw and Integrated Community Sustainability Plan (ICSP).

Current planning activities include the review and evaluation of development applications, including applications for OCP amendments, rezoning, variance permits and development permits. Day-to-day activities include responding to counter inquiries, pre-application meetings with builders/developers, inter-departmental liaison through the Development Review Committee (DRC), evaluation of application requests, responding to public inquiries and requests for information, conducting community engagement sessions and public hearings.

The Department supports, and provides reports to, the Advisory Planning Commission (APC), Committee of the Whole and Council.

## FAST FACTS

The Planning & Development Department had a busy year in 2018 as the real estate market remained active and development activity was strong.

Activity included:

- 40 Development Permit Applications
- 14 Subdivision Applications
- 9 Zoning Bylaw Applications
- 4 OCP Amendment Applications
- 7 Development Variance Permits
- 17 Sign Permit applications
- 9 Public Hearings
- 11 Advisory Planning Commission Meetings
- 1 Community Investment Program Meeting
- 2 Integrated Community Sustainability Plan meetings
- Adoption of the BC Housing Independent Transitional Housing rezoning and Development Permit (40 units)
- Adoption of the Integrated Community Sustainability Plan
- Preparation of scope of work for OCP update
- Adoption of the Planning and Development Procedures Bylaw
- Adoption of Development Applications Guide
- Adoption of new Advisory Planning Commission (APC) bylaw and Orientation Guide
- Adoption of the Parks and Open Space Master Plan
- Issued 4 Temporary Use Permits for existing cannabis retail establishments

## Bylaw

Bylaws are designed to protect public safety and enhance livability within the municipality. Bylaw Enforcement Officers routinely encompass both an enforcement and liaison role within the community. They are responsible for bylaw enforcement and ensuring compliance with Council bylaws through education, mediation, enforcement and, when required, prosecution. In addition to land use and property related bylaws, the division maintains bylaws on such issues as noise, unsightly premises, pesticides, 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.

### FAST FACTS

Activity included:

- Adoption of the Bylaw Enforcement Policy
- Responded to 972 bylaw complaints
- Responded to 54 complaints in collaboration with external agencies
- Issued 250 bylaw enforcement notices
- Responded to 93 dog licensing and dog control issues

### FAST FACTS

- Building permit activity was strong throughout 2018.
- Building Inspectors issued 181 building permits
- Total number of residential permits was 76
- Construction values approved through Building Permit in 2018 was \$37,894,384

Building Permits issued by Neighbourhood:

- 63 - West Sechelt
- 60 - Davis Bay/Wilson Creek/Selma Park
- 19 - Sechelt Village
- 18 - West Porpoise Bay
- 14 - East Porpoise Bay
- 8 - Sandy Hook
- 7 - Tuwanek

## Building Inspection

Building permits are essential in protecting the property owner as well as the community by ensuring that new developments are in conformity with applicable regulations, local bylaws and the BC Building Code.

The Building Inspection division is primarily responsible for ensuring that the current building code is complied with along with other building regulations including the District's Building Bylaw (#409, 2003). Activities include the review of construction building permit drawing submissions, on-site inspection of both new construction and renovations, and review of business licenses for compliance with building bylaw requirements for safety.





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# ENGINEERING AND OPERATIONS

## FAST FACTS

- Engineering recently purchased survey equipment, allowing better in house designs at lower costs. This equipment paid for itself since being purchased in 2017.
- The District paints traffic control lines on half of the roads yearly
- The first elevated mid-block crosswalks on the Sunshine Coast will open this year. These will help control traffic flow and contribute towards pedestrian safety.
- Three pedestrian controlled crosswalks are planned along Trail Ave. These will include advanced warning beacons facilities.
- The proposed Van Ke Development, located between Nestman and Havies Roads in Selma Park, will expand the sewer catchment area from Davis Bay to downtown Sechelt, and will include 3km of new sewer main and a modern lift-station.

The Engineering and Operations department is responsible for the installation and maintenance of the Municipality's public infrastructure, including roads, sewer, parks and facilities. The department is comprised of four divisions:

- Engineering
- Public Works
- Parks
- Water Resource Centre

## ENGINEERING

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

In addition, Engineering is responsible for the 5 year capital planning for infrastructure upgrades, improvements and replacement. As part of this, Engineering explores grant and cost sharing opportunities in order to reduce the financial burden to the tax payers of Sechelt. Engineering also works closely with Parks, Public Works, and Waste Water departments to help with their projects.

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

In 2018, Engineering began a traffic monitoring program, temporarily installing a traffic analyzer throughout the District as per the community requests, using this information to inform both internal policy and sharing the information with the local police in order to advise their deployment and policing strategy.

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## PUBLIC WORKS

The Public Works team is responsible for the maintenance of our: roads, sidewalks, ditches, fleet, buildings, storm water collection system. This team also provides the following services: snow removal, dangerous tree maintenance or removal, wayfinding signage and street sign installation. As a coastal community we also maintain 2 wharves with floats and 1 marina.



### FAST FACTS

- 160 tonnes of salt were used during 2018
- 25,000 litres of brine were used during 2018
- On average it takes 2 pails of road patch to cover a pot hole and Public Works used over 300 pails of road patch in 2018
- Well over 300 signs received maintenance, were replaced or purchased during 2018
- 734 service requests, such as requests from citizens in addition to the crew's daily duties, were received in 2018

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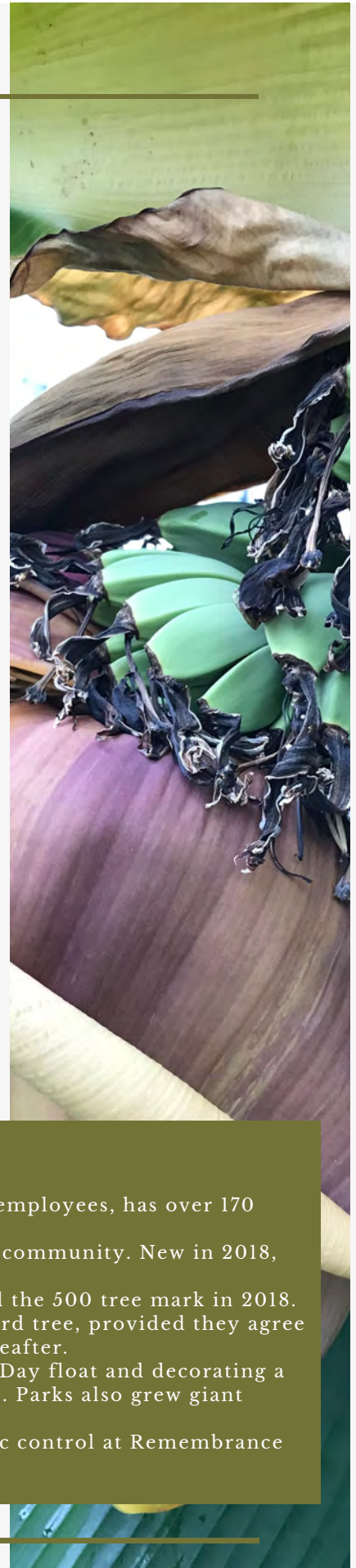
## PARKS

The Parks Department manages a wide variety of parks and public spaces including 34 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 Porpoise Bay.

In 2018, the Parks Department added a new network to its sanctioned trails along the Chapman Creek corridor, developed a new beach lookout at Selma Park and constructed a new pedestrian access way between Chapman and Eagleview roads. They rebuilt the stairways at Wakefield Park and Prawn Way beach accesses and built additional stairs at Nestman Beach Access to make them more accessible for our aging demographics. Sechelt Parks also replaced the garbage cans at the Davis Bay esplanade with wildlife resistant containers, to prevent the likelihood of wildlife/human encounters as part of their 'Bear Aware' program.

The department is also responsible for our urban forest and oversees tree issues. The beautification program adds an abundance of colour to our community and sees hundreds 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.



### FAST FACTS

- Parks staff, including the Parks Manager and staff of eight full time employees, has over 170 years of related experience in grounds keeping.
- Parks is responsible for seasonal lighting throughout the village and community. New in 2018, the Trail Bay pier was lit up at Christmas.
- The 'Adopt a Tree' program, which was developed in 2012, surpassed the 500 tree mark in 2018. This successful program, allows residents to apply for a free boulevard tree, provided they agree to water the tree for the following 2 years and during dry spells thereafter.
- Parks staff enjoys participating in annual events including a Canada Day float and decorating a dump truck complete with Yeti for the Parade of Lights truck parade. Parks also grew giant pumpkins to display at Halloween.
- Staff volunteer for community events, including assisting with traffic control at Remembrance Day and the Parade of lights.



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## WATER RESOURCE CENTRE

The Wastewater Division oversees the operation of the Water Resource Center, Dusty Road pre-treatment plant and the entire sewer collection system including 9 pump stations. Wastewater flows to the plant 24 hours a day, 7 days a week.

The plant effluent is tested in the WRC lab for the following: turbidity, solids content, organic matter content, ammonia, nitrogen, phosphorus, chlorine, and aluminum content, as well as pH, and presence of fecal coliforms. Plant effluent samples are sent to a certified lab for analysis each month, and these results are reported to provincial and federal regulatory agencies.

Wastewater staff ensure 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.

In addition to daily duties, staff conduct public tours of the award-winning facility.

### FAST FACTS

Water Resource Centre building received the following awards:

- LEED Gold Status awarded in 2018
- Architectural Innovation from Architectural Institute of British Columbia - 2018
- SABMagazine Commercial/Industrial [small] Award for Public Architecture and Communication - 2019
- The WRC has an internal system to reuse treated water for process purposes and also for toilet flushing, to reduce the use of potable water. In 2018 this reuse averaged 83 cubic metres per day.
- The WRC has a 12kW solar photovoltaic system mounted on the roof. In 2018 this system produced 13,612 kWh. This offsets about 1.2% of the total annual electricity use



## Financial Statements

I am pleased to present the Financial Section of the 2018 Annual Report for the District of Sechelt for the year ended December 31, 2018, in accordance with Sections 98 and 167 of the Community Charter. Following the audited consolidated financial statements is an analysis of the 2018 financial results with statistical information.

The consolidated financial statements for the year ended December 31, 2018 were prepared in accordance with generally accepted accounting principles and the recommendations of the Public Sector Accounting Board (PSAB) of the Institute of Chartered Accountants and the Provincial Ministry of Community, Sport & Cultural Development. The District maintains a system of internal accounting controls designed to safeguard the assets of the corporation and provide reliable financial information. We verify and test these systems on a regular basis through the use and review of the internal controls.



The audit firm of MNP Ltd. was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the District's management, present fairly the financial position of the District of Sechelt as at December 31, 2018 and the results of its operations for the year then ended.

The 2018 Audited Consolidated Financial Statements reflect a clean audit opinion from the District external auditor. In 2018, the District's financial position continued to strengthen. The net operating deficit was \$2,119,450 in 2016, decreased to \$488,668 in 2017 and in 2018, the District has operating surplus of \$2,333,338. The General Fund operating surplus for 2018 was \$1,158,195 largely due to a \$1,126,281 entry to account for the 2018 net income from Community Forest operations. The Sewer Fund operating surplus for 2018 was \$80,334. These results strengthened the District's Non-statutory Reserve balances by \$473,567, or 9.5%.

Total revenue increased in 2018 by approximately \$2.5 million or 13.54% over 2017. Revenue increases to note for 2018 include the property tax increase, an increase to income from the Community Forest, grant funds received for the Clean Water Wastewater Sewer Expansion Project and the District exceeded budget for building permits revenue. Total operating expenses decreased by approximately \$270,737 or 1.64% over 2017 primarily due to a reduction to RCMP contract costs in 2018 for staffing shortages.

The positive results from operations in 2018 indicate that the prudent approach to financial management that the District has taken will allow it to continue on its path to financial sustainability.

Finally, I want to thank all the members of the Finance department for their hard work throughout 2018 and their dedication and commitment to the District of Sechelt residents.

Doug Stewart, CPA, CGA  
Chief Financial Officer

# **District of Sechelt**

## **Consolidated Financial Statements**

For the year ended December 31, 2018

**District of Sechelt**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2018**

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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.



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Douglas Stewart, CPA, CGA  
Director of Financial and Corporate Services

# Independent Auditor's Report

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To the Mayor and Council of District of Sechelt:

## Opinion

We have audited the consolidated financial statements of the District of Sechelt and its subsidiaries (the "District"), which comprise the consolidated statement of financial position as at December 31, 2018, and the consolidated statements of operations, remeasurement gains and losses, changes in net financial assets (debt) 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, 2018, and the results of its consolidated operations, its consolidated remeasurement gains and losses 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.

## 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

April 17, 2019

*MNP* LLP

Chartered Professional Accountants

**District of Sechelt**  
**Consolidated Statement of Financial Position**

December 31

2018

2017

**Financial Assets**

Cash	\$ 4,337,225	\$ 8,003,787
Portfolio investments (Note 4)	12,522,325	9,335,759
Accounts receivable (Note 5)	2,505,748	2,291,086
Investment in business enterprise (Note 6)	2,514,814	2,066,041
	<u>21,880,112</u>	<u>21,696,673</u>

**Liabilities**

Accounts payable and accrued liabilities	2,260,701	2,835,348
Deferred revenue (Note 8)	2,417,482	3,372,417
Deferred development cost charges (Schedule 1)	9,089,352	8,686,617
Refundable deposits	1,064,227	985,171
Long-term debt (Note 9)	6,436,863	7,536,005
Short-term loans (Note 10)	86,498	171,564
	<u>21,355,123</u>	<u>23,587,122</u>

**Net Financial Assets (Debt)**

524,989      (1,890,449)

**Non-financial Assets**

Tangible capital assets (Schedule 2)	148,209,339	148,523,671
Prepaid expenses	326,004	139,068
	<u>148,535,343</u>	<u>148,662,739</u>

**Accumulated Surplus (Note 19)**

\$ 149,060,332      \$ 146,772,290

**Accumulated surplus represented by:**

Accumulated surplus, excluding accumulated remeasurement losses	\$ 149,105,628	\$ 146,821,745
Accumulated remeasurement losses	<u>(45,296)</u>	<u>(49,455)</u>
	<u>\$ 149,060,332</u>	<u>\$ 146,772,290</u>

Contingent liabilities (Note 16)



Douglas Stewart, CPA, CGA  
Director of Financial and Corporate Services



Darnelda Siegers  
Mayor

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

**District of Sechelt**  
**Consolidated Statement of Operations**

<b>For the year ended December 31</b>	<b>Budget 2018</b>	<b>2018</b>	<b>2017</b>
	<b>(Note 17)</b>		
<b>Revenues (Schedule 3)</b>			
Taxation and other levies (Note 11)	\$ 9,702,103	\$ 9,704,037	\$ 9,061,542
Private contributions (Note 12)	235,067	248,181	183,522
Government grants (Note 13)	4,145,533	2,338,172	1,070,090
Sale of goods and services	2,975,208	3,177,563	3,050,666
Licences, permits and fees	1,453,695	1,525,123	1,593,538
Penalties and interest	139,000	134,319	122,752
Income from business enterprise (Note 6)	-	1,224,663	654,689
Return on investments	360,988	398,106	379,484
(Loss) gain on disposal of tangible capital assets	-	(30,108)	18,517
Development cost charges (Schedule 1)	2,862,199	120,104	154,091
	<b>21,873,793</b>	<b>18,840,160</b>	<b>16,288,891</b>
<b>Expenses (Schedule 3)</b>			
General Government	2,951,287	2,725,202	2,667,824
Planning and Community Development	1,293,251	1,205,359	1,032,563
Community Services	1,953,286	2,051,186	2,222,460
Public Works	4,261,150	3,932,794	3,853,580
Facilities	1,053,104	964,685	1,013,607
Police Services	2,112,436	1,575,999	2,082,315
Solid Waste	942,000	915,895	923,097
Sewer Operating	2,840,941	3,135,702	2,982,113
	<b>17,407,455</b>	<b>16,506,822</b>	<b>16,777,559</b>
<b>Annual Surplus (Deficit)</b>	<b>4,466,338</b>	<b>2,333,338</b>	<b>(488,668)</b>
Accumulated Surplus, beginning of year	146,772,290	146,772,290	147,310,413
Accumulated remeasurement losses	-	(45,296)	(49,455)
<b>Accumulated Surplus, end of year</b>	<b>\$ 151,238,628</b>	<b>\$ 149,060,332</b>	<b>\$ 146,772,290</b>

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

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**District of Sechelt**  
**Consolidated Statement of Remeasurement Gains and Losses**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
Accumulated remeasurement losses	\$ (49,455)	\$ (40,088)
Unrealized gain (loss) attributable to portfolio investments	<u>4,159</u>	<u>(9,367)</u>
<b>Accumulated remeasurement losses, end of year</b>	<b>\$ (45,296)</b>	<b>\$ (49,455)</b>

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

**District of Sechelt**  
**Consolidated Statement of Changes in Net Financial Assets (Debt)**

<b>For the year ended December 31</b>	<b>Budget 2018</b>	<b>2018</b>	<b>2017</b>
	<b>(Note 17)</b>		
<b>Annual surplus (deficit)</b>	<b>\$ 4,466,338</b>	<b>\$ 2,333,338</b>	<b>\$ (488,668)</b>
Aquisition of tangible capital assets (Schedule 2)	(11,996,783)	(3,521,077)	(1,661,447)
Amortization of tangible capital assets (Schedule 2)	3,886,605	3,756,621	3,835,838
Net book value of tangible capital assets disposed (Schedule 2)	-	78,788	36,963
	<b>(8,110,178)</b>	<b>314,332</b>	<b>2,211,354</b>
Increase in prepaid expenses	-	(186,936)	(5,487)
Accumulated remeasurement losses	-	(45,296)	(49,455)
	-	(232,232)	(54,942)
<b>Increase (decrease) in net financial assets (debt)</b>	<b>(3,643,840)</b>	<b>2,415,438</b>	<b>1,667,744</b>
Net debt, beginning of year	(1,890,449)	(1,890,449)	(3,558,193)
<b>Net financial assets (debt), end of year</b>	<b>\$ (5,534,289)</b>	<b>\$ 524,989</b>	<b>\$ (1,890,449)</b>

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

**District of Sechelt**  
**Consolidated Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
		(Restated)
<b>Operating transactions</b>		
Annual surplus (deficit)	\$ 2,333,338	\$ (488,668)
<b>Non-cash items:</b>		
Amortization of tangible capital assets	3,756,621	3,835,838
Actuarial adjustment on long term debt	(185,989)	(168,923)
Income from Investment in business enterprise	(1,224,663)	(654,689)
Loss (gain) on disposal of tangible capital assets	30,108	(18,517)
	<u>2,376,077</u>	<u>2,993,709</u>
<b>Changes in non-cash operating balances:</b>		
Increase in accounts receivable	(214,662)	(421,860)
Increase in prepaid expenses	(186,936)	(5,487)
(Decrease) increase in accounts payable	(574,647)	898,882
(Decrease) increase in deferred revenue	(954,935)	1,112,753
Increase in development cost charges	402,735	2,052,454
Increase in refundable deposits	79,056	201,773
	<u>(1,449,389)</u>	<u>3,838,515</u>
<b>Cash provided by operating transactions</b>	<u>3,260,026</u>	<u>6,343,556</u>
<b>Financing transactions</b>		
Repayment of long-term debt	(913,153)	(913,153)
Payment on short-term loans	(85,066)	(86,145)
<b>Cash applied to financing transactions</b>	<u>(998,219)</u>	<u>(999,298)</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(3,521,077)	(1,661,447)
Proceeds from the sale of tangible capital assets	47,000	48,025
<b>Cash applied to capital transactions</b>	<u>(3,474,077)</u>	<u>(1,613,422)</u>
<b>Investing transactions</b>		
Purchase of portfolio investments, net	(3,230,182)	(164,818)
Dividends received on Investment in business enterprise	775,890	125,890
<b>Cash applied to investing transactions</b>	<u>(2,454,292)</u>	<u>(38,928)</u>
<b>(Decrease) increase in cash and cash equivalents</b>	<u>(3,666,562)</u>	<u>3,691,908</u>
Cash and cash equivalents, beginning of year	8,003,787	4,311,879
<b>Cash and cash equivalents, end of year</b>	<u>\$ 4,337,225</u>	<u>\$ 8,003,787</u>

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

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# District of Sechelt

## Notes to the Consolidated Financial Statements

December 31, 2018

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### 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 and transactions have been eliminated for the purposes of these financial statements.

The consolidated financial statements include the operations of two wholly owned subsidiaries of the District, Sechelt Community Projects Inc. ("SCPI") and Sechelt Innovations Ltd. ("SIL"). SIL's assets, liabilities, revenues, and expenses are included in these consolidated financial statements, even though SIL remained inactive throughout 2018.

SCPI 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. SCPI utilizes the International Financial Reporting Standards to prepare their consolidated financial statements.

The results for Sechelt Recreation Service Ltd. ("SRS") were previously included in the District's consolidated financial statements; however, since the company remained inactive throughout 2018 and completed voluntary dissolution on February 4, 2019, its results have been excluded from the 2018 consolidated 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, 2018**

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**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, 2018

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**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, 2018

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## 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, 2018, no such contamination in excess of an environmental standard requiring remediation exists.

December 31, 2018

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## 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.

## 3. Adoption of Accounting Policies

### (a) PS 3210 Assets, PS 3320 Contingent Assets and PS 3380 Contractual Rights

Effective January 1, 2018, the District adopted the recommendations relating to PS 3210 *Assets*, PS 3320 *Contingent Assets*, and PS 3380 *Contractual Rights*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated.

PS 3210 *Assets* provides additional guidance to clarify the definition of assets as set out in PS 1000 *Financial Statement Concepts*.

PS 3320 *Contingent Assets* establishes disclosure standards on contingent assets.

PS 3380 *Contractual Rights* establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this section are as follows:

- Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.
- Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right.
- Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.

There was no material impact on the financial statements due to the adoption of these new Sections.

December 31, 2018

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**3. Adoption of Accounting Policies (Continued)**

**(b) PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions**

Effective January 1, 2018, the District adopted the recommendations relating to PS 2200 *Related Party Disclosures* and PS 3420 *Inter-Entity Transactions*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated.

These new Sections define a related party and established disclosures required for related party transactions. Disclosure is required when related party transactions have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements. They also establish standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

There was no material impact on the financial statements due to the adoption of these new Sections.

**District of Sechelt**  
**Notes to the Consolidated Financial Statements**

**December 31, 2018**

**4. Portfolio Investments**

	<b>2018</b>	<b>2017</b>
MFA intermediate fund	\$ 2,852,256	\$ 2,798,981
MFA money market fund	77,401	76,144
Other portfolio investments	9,592,668	6,460,634
	\$ 12,522,325	\$ 9,335,759

Investments are recorded at market value. The current yield of the money market fund is 1.65% (2017 - 0.97%) and this fund is redeemable at any time. The current yield rate for the intermediate fund is 1.90% (2017 - 0.78%). Other portfolio investments consist of pooled investments, Guaranteed Investment Certificates, term deposits, and bearer deposit notes. The other portfolio investments mature at various dates between January 2019 and September 2025. Interest rates vary from 1.65% to 2.78% (2017 - 1.40% to 2.51%).

**5. Accounts Receivable**

	<b>2018</b>	<b>2017</b>
Property taxes receivable	\$ 792,268	\$ 728,239
Federal government receivables	100,488	97,541
Capital grants receivable	385,552	-
Lease receivables	90,892	236,677
Other grants receivable	60,269	71,047
DCC receivables	635,101	911,951
Other receivables	1,028,777	862,919
	3,093,347	2,908,374
Allowance for doubtful accounts	(587,599)	(617,288)
	\$ 2,505,748	\$ 2,291,086

**District of Sechelt**  
**Notes to the Consolidated Financial Statements**

**December 31, 2018**

**6. Investment in Business Enterprise**

On March 8, 2005, Sechelt Community Projects Inc. (SCPI) was incorporated. SCPI 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 SCPI. All of the Board members are appointed by the District. SCPI'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 SCPI 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.

	<b>2018</b>	<b>2017</b>
<b>Statement of Financial Position</b>		
<b>As at December 31</b>		
Total assets	\$ 2,987,349	\$ 2,595,241
Total liabilities	472,535	529,200
Shareholder's equity	2,514,814	2,066,041
	\$ 2,987,349	\$ 2,595,241
<b>Statement of Operations</b>		
<b>For the Year Ended December 31</b>		
Revenues	\$ 3,678,908	\$ 3,395,043
Expenses	(2,454,245)	(2,740,354)
Net Income	\$ 1,224,663	\$ 654,689
<b>Statement of Changes in Shareholder's Equity</b>		
<b>For the Year Ended December 31</b>		
Cost of investment	\$ 172,600	\$ 172,600
Contributed surplus	49,770	49,770
Accumulated net equity income, beginning of year	1,843,671	1,314,872
Net income	1,224,663	654,689
Dividends declared during the year	(775,890)	(125,890)
	\$ 2,514,814	\$ 2,066,041

**District of Sechelt**  
**Notes to the Consolidated Financial Statements**

**December 31, 2018**

**7. 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:

	<b>2018</b>	<b>2017</b>
Cash deposits	\$ 183,285	\$ 179,381
Demand notes	533,395	533,395
	\$ 716,680	\$ 712,776

These balances are not reported elsewhere in these financial statements.

**8. 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.

	<b>2017</b>	<b>Receipts</b>	<b>Revenue Recognized</b>	<b>Interest</b>	<b>2018</b>
Donations	\$ 73,621	\$ 5,925	\$ (68,142)	\$ 292	\$ 11,696
Government transfers - other	926,053	-	(911,828)	320	14,545
Cash in lieu for development	1,101,405	24,093	(26,345)	1,017	1,100,170
Prepayment of property taxes	1,271,338	712,012	(692,279)	-	1,291,071
	\$ 3,372,417	\$ 742,030	\$ (1,698,594)	\$ 1,629	\$ 2,417,482

**District of Sechelt**  
Notes to the Consolidated Financial Statements

December 31, 2018

**9. Long-term Debt**

	Year Due	Rate Per Annum	2018	2017
<b>Debentures - Municipal Finance Authority</b>				
Justice Service Building	2022	1.75 %	\$ 810,928	\$ 990,114
Justice Service Building	2022	2.25 %	810,928	990,114
Water Resource Centre	2025	2.25 %	4,815,007	5,555,777
			<b>\$ 6,436,863</b>	<b>\$ 7,536,005</b>

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

2019	\$ 913,153
2020	913,153
2021	913,153
2022	913,153
2023	740,770
Thereafter	1,111,155
	5,504,537
Estimated sinking fund earnings	932,326
	<b>\$ 6,436,863</b>

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

**District of Sechelt**  
Notes to the Consolidated Financial Statements

December 31, 2018

**10. Short-term Loans**

	Year Due	Rate per Annum	2018	2017
MFA Loan - Bobcat	2018	2.78 %	\$ -	\$ 12,685
MFA Loan - IT equipment	2018	2.78 %	-	3,090
MFA Loan - Smartboards	2019	2.78 %	683	8,112
MFA Loan - Interactive monitor	2019	2.78 %	568	1,872
MFA Loan - Notebooks	2019	2.78 %	1,098	3,202
MFA Loan - GMC Sierra	2019	2.78 %	4,733	11,537
MFA Loan - Asphalt recycler	2019	2.78 %	18,754	40,308
MFA Loan - Audio visual equipment	2020	2.78 %	24,404	38,132
MFA Loan - Ford F550 truck	2021	2.78 %	36,258	52,626
			<u>\$ 86,498</u>	<u>\$ 171,564</u>

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

2019	\$ 56,364
2020	27,516
2021	<u>2,618</u>
	<u>\$ 86,498</u>

**District of Sechelt**  
**Notes to the Consolidated Financial Statements**

**December 31, 2018**

**11. Taxation and Other Levies**

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

	Budget 2018	2018	2017
<b>Collections for District of Sechelt</b>			
General municipal purposes	\$ 8,723,903	\$ 8,706,373	\$ 8,084,105
Business improvement area	70,000	70,000	68,892
Sewer frontage taxes	908,200	932,383	908,545
Supplementary assessment adjustments	-	(4,719)	-
	<b>\$ 9,702,103</b>	<b>\$ 9,704,037</b>	<b>\$ 9,061,542</b>
<b>Collections for Other Taxing Authorities</b>			
BC Assessment Authority	\$ 145,461	\$ 158,298	\$ 145,455
Municipal Finance Authority	633	748	633
Provincial Education - residential	4,463,453	4,456,765	4,078,114
Provincial Education - non-residential	1,053,128	1,053,139	1,092,053
Regional Hospital District	388,269	387,795	481,800
Regional Fire District	1,207,380	1,205,852	1,134,013
Sunshine Coast Regional District	4,240,697	4,238,157	3,993,271
Sunshine Coast Regional District - Water Rates	1,428,827	1,428,715	1,392,311
	<b>\$ 12,927,848</b>	<b>\$ 12,929,469</b>	<b>\$ 12,317,650</b>

**12. Private Contributions**

	Budget 2018	2018	2017
Donations - Sechelt Arts Festival	\$ 43,250	\$ 23,406	\$ 19,350
Donations - Library, Arts and Culture	2,700	15,502	4,521
Grant - Age Friendly Program	-	-	6,000
Grant - Adopt a Tree	10,000	5,500	11,000
Grant - Knowledge Exchange Coordination	-	6,000	-
Cash in lieu of parkland dedication	-	41,250	-
Developer contributions - public works	-	60,150	-
Capital grants and contributions	179,117	32,623	140,687
Other	-	63,750	1,964
	<b>\$ 235,067</b>	<b>\$ 248,181</b>	<b>\$ 183,522</b>
Development cost charges	<b>\$ 2,862,199</b>	<b>\$ 120,104</b>	<b>\$ 154,091</b>

**District of Sechelt**  
**Notes to the Consolidated Financial Statements**

**December 31, 2018**

**13. Government Grants**

	Budget 2018	2018	2017
<b>Operating - Federal</b>			
Celebrate Canada 150	\$ 2,700	\$ 2,700	\$ 4,000
Sechelt Arts Festival	31,400	33,835	119,265
Canadian Parks & Recreation Assoc	-	16,452	-
Transport Canada - Abandoned Boats	-	1,322	-
<b>Operating - Provincial</b>			
Climate Action Revenue Incentive Program	11,000	5,171	10,390
Gas Tax	455,046	465,656	449,885
Small Community Investment Fund	388,788	392,874	388,788
RCMP Traffic Fine Program	90,200	95,518	90,219
Sechelt Arts Festival	2,500	3,004	3,783
Street Lights Cost Share	2,250	3,760	3,760
Porpoise Bay Wharf Study Grant	10,000	10,000	-
Age Friendly / User Friendly Trails	-	10,500	-
<b>Capital - Provincial</b>			
MOTI - Hwy 101 Sidewalk	250,000	-	-
Clean Water Wastewater Fund	2,901,649	1,297,380	-
	<b>\$ 4,145,533</b>	<b>\$ 2,338,172</b>	<b>\$ 1,070,090</b>

**14. 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, 2017, the Plan had about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 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.

**December 31, 2018**

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**14. Pension Liability (Continued)**

The most recent actuarial valuation for the Plan as at December 31, 2015 indicated a \$2.224 billion funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus, and pursuant to the joint trustee agreement, \$1.927 billion was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The next valuation will be as at December 31, 2018, with results available in 2019.

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 \$366,296 (2017 - \$333,622) for employer contributions to the Plan.

**15. 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 \$9,004,578 (2017 - \$10,463,892). 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, 2018**

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**16. 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 \$533,395 (2017 - \$533,395) (Note 7) to provide for additional funds, should the need arise, to service its debt.

**District of Sechelt**  
**Notes to the Consolidated Financial Statements**

**December 31, 2018**

**17. Annual Budget**

The budget data presented in these consolidated financial statements are based upon the District's 2018 - 2022 Financial Plan as adopted through Bylaw No. 563 on May 2, 2018. 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.

	<b>Financial Plan Operating</b>	<b>Financial Plan Capital</b>	<b>Financial Statement Presentation</b>
<b>Revenues</b>			
Taxation and other levies	\$ 9,440,603	\$ -	\$ 9,702,103
Fees, rates and sale of services	4,729,403	-	4,567,903
Return on investments	360,988	-	360,988
Grants, donations and private contributions	1,166,084	3,314,516	4,380,600
Development cost charges	-	2,862,199	2,862,199
	<b>15,697,078</b>	<b>6,176,715</b>	<b>21,873,793</b>
<b>Expenses</b>			
General Government	2,791,057	-	2,951,287
Planning and Community Development	1,282,011	-	1,293,251
Community Services	1,782,726	-	1,953,286
Public Works	2,312,840	-	4,261,150
Facilities	613,039	-	1,053,104
Police Services	2,112,436	-	2,112,436
Solid Waste	942,000	-	942,000
Sewer Operating	1,684,741	-	2,840,941
Amortization	3,886,605	-	-
	<b>17,407,455</b>	<b>-</b>	<b>17,407,455</b>
<b>Annual Surplus (Deficit)</b>	<b>(1,710,377)</b>	<b>6,176,715</b>	<b>4,466,338</b>
Principle on debenture debt	1,226,300	-	-
Debt acquired	-	(1,940,844)	-
Transfer to (from) reserves	151,623	(3,879,224)	-
Transfer to (from) capital	1,680,349	-	-
Transfer to (from) surplus	(882,044)	-	-
Reduction of capital equity	(3,886,605)	11,996,783	-
	<b>(1,710,377)</b>	<b>6,176,715</b>	<b>-</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,466,338</b>

**December 31, 2018**

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## **18. 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.

During 2018, the District revised its internal segmented reporting to more closely align with its financial plan and improve comparability with other local governments' financial reporting. The quantitative data on the District's distinguishable functional segments is disclosed separately in Schedule 3. Prior years' comparative information has been reclassified to conform with this reporting change.

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, 2018**

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**18. 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.

**Sechelt Community Projects Inc. (SCPI)**

SCPI was formed for the purpose of acquiring and managing a Community Forest Agreement (Note 2, 6). 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, 2018**

**19. Accumulated Surplus**

The District segregates its accumulated surplus into the following categories:

	2018	2017
General Government (Note 20)	\$ 4,259,707	\$ 2,477,447
Sewer fund (Note 20)	1,164,652	2,473,344
General Government statutory reserves (Note 20)	1,949,995	1,005,397
	<u>7,374,354</u>	<u>5,956,188</u>
Tangible capital assets	148,209,339	148,523,671
Long-term debt	(6,436,863)	(7,536,005)
Short-term loans	(86,498)	(171,564)
<b>Equity in tangible capital assets</b>	<u>141,685,978</u>	<u>140,816,102</u>
<b>Accumulated Surplus</b>	<u>\$ 149,060,332</u>	<u>\$ 146,772,290</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.

**20. 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:

	2017	Interest and Contributions	Transfers	2018
<b>Statutory Reserves</b>				
Capital	\$ 362,724	\$ 468,849	\$ (169,768)	\$ 661,805
Equipment Replacement	66,522	39,147	(104,920)	749
Parkland Acquisition	37,002	42,547	-	79,549
Municipal Wharf Facilities	506	11	-	517
Community Forest Legacy Fund	538,643	769,424	(100,692)	1,207,375
	<u>1,005,397</u>	<u>1,319,978</u>	<u>(375,380)</u>	<u>1,949,995</u>
<b>Non-statutory Reserves</b>				
General Fund (Prior years surplus)	170,495	1,158,195	-	1,328,690
Gas Tax	42,058	471,753	(95,133)	418,678
General Fund Other	2,264,895	387,579	(140,135)	2,512,339
Sewer Fund (Prior years surplus)	1,279,801	82,835	(1,122,976)	239,660
Sewer Fund Other	1,193,543	1,222,980	(1,491,531)	924,992
	<u>4,950,792</u>	<u>3,323,342</u>	<u>(2,849,775)</u>	<u>5,424,359</u>
	<u>\$ 5,956,189</u>	<u>\$ 4,643,320</u>	<u>\$ (3,225,155)</u>	<u>\$ 7,374,354</u>

**December 31, 2018**

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## **21. 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, 2018. 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.

## **22. 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

	Sewer	Sechelt Drainage	Sechelt Roads	Sechelt Parks	2018	2017
<b>Balance, beginning of year</b>	\$ 2,163,451	\$ 559,187	\$ 5,258,430	\$ 705,549	<b>\$8,686,617</b>	\$ 6,634,163
Interest	49,151	12,830	119,293	16,481	<b>197,755</b>	132,423
Cash contributions	42,090	31,691	197,448	53,855	<b>325,084</b>	2,074,122
Capital expenditures (revenue recognized)	-	(9,588)	(110,516)	-	<b>(120,104)</b>	(154,091)
<b>Balance, end of year</b>	<b>\$ 2,254,692</b>	<b>\$ 594,120</b>	<b>\$ 5,464,655</b>	<b>\$ 775,885</b>	<b>\$9,089,352</b>	<b>\$ 8,686,617</b>

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**

	Engineering Infrastructure									2018	2017
	Land	Buildings	Vehicles/ Equipment/ Furniture	Works in Progress (WIP)	Other	Roads	Drainage	Sewer	Other		
<b>Cost</b>											
Balance, beginning of year	\$69,379,282	\$38,598,940	\$ 8,861,223	\$ 1,078,364	\$ 59,638	\$55,965,097	\$10,030,510	\$18,466,257	\$ 4,327,586	<b>\$206,766,897</b>	\$ 205,378,720
Additions	-	106,013	477,121	2,895,903	-	17,000	-	-	25,040	<b>3,521,077</b>	1,661,447
WIP completed	-	208,770	-	(208,770)	-	-	-	-	-	-	-
Disposals	-	(285,538)	(168,194)	(1,680)	-	-	-	-	-	<b>(455,412)</b>	(273,270)
<b>Balance, end of year</b>	<b>\$69,379,282</b>	<b>\$38,628,185</b>	<b>\$ 9,170,150</b>	<b>\$ 3,763,817</b>	<b>\$ 59,638</b>	<b>\$55,982,097</b>	<b>\$10,030,510</b>	<b>\$18,466,257</b>	<b>\$ 4,352,626</b>	<b>\$209,832,562</b>	<b>\$ 206,766,897</b>
<b>Accumulated Amortization</b>											
Balance, beginning of year	\$ -	\$11,279,299	\$ 4,764,553	\$ -	\$ 30,504	\$27,865,201	\$ 3,615,631	\$ 9,155,925	\$ 1,532,113	<b>\$ 58,243,226</b>	\$ 54,643,695
Amortization expense	-	1,164,946	445,363	-	2,649	1,450,665	212,623	372,844	107,531	<b>3,756,621</b>	3,835,838
Disposals	-	(228,430)	(148,194)	-	-	-	-	-	-	<b>(376,624)</b>	(236,307)
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$12,215,815</b>	<b>\$ 5,061,722</b>	<b>\$ -</b>	<b>\$ 33,153</b>	<b>\$29,315,866</b>	<b>\$ 3,828,254</b>	<b>\$ 9,528,769</b>	<b>\$ 1,639,644</b>	<b>\$ 61,623,223</b>	<b>\$ 58,243,226</b>
<b>Net book value, end of year</b>	<b>\$69,379,282</b>	<b>\$26,412,370</b>	<b>\$ 4,108,428</b>	<b>\$ 3,763,817</b>	<b>\$ 26,485</b>	<b>\$26,666,231</b>	<b>\$ 6,202,256</b>	<b>\$ 8,937,488</b>	<b>\$ 2,712,982</b>	<b>\$148,209,339</b>	<b>\$ 148,523,671</b>

**District of Sechelt**  
**Schedule 3 - Segmented Information**

**For the Year Ended December 31, 2018**

	General Fund							Sewer Fund		Total
	General Government	Planning and Community Development	Community Services	Public Works	Facilities	Police Services	Solid Waste	SCPI	Sewer Operating	
<b>Revenues</b>										
Taxation and other levies	\$ 8,771,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 932,383	\$ 9,704,037
Private contributions	-	64,550	90,858	76,523	16,250	-	-	-	-	248,181
Government grants	874,201	-	55,991	5,082	10,000	95,518	-	-	1,297,380	2,338,172
Sale of goods and services	86,260	1,850	28,461	10,582	54,052	80,724	996,448	-	1,919,186	3,177,563
Licences, permits and fees	213,904	453,820	8,893	216,064	619,060	13,382	-	-	-	1,525,123
Penalties and interest	134,319	-	-	-	-	-	-	-	-	134,319
Income from business enterprise	-	-	-	-	-	-	-	1,224,663	-	1,224,663
Return on investments	211,127	-	-	-	186,979	-	-	-	-	398,106
Gain (loss) on disposal of tangible capital assets	-	-	-	27,000	(57,108)	-	-	-	-	(30,108)
Development cost charges (Schedule 1)	-	-	-	120,104	-	-	-	-	-	120,104
	<b>10,291,465</b>	<b>520,220</b>	<b>184,203</b>	<b>455,355</b>	<b>829,233</b>	<b>189,624</b>	<b>996,448</b>	<b>1,224,663</b>	<b>4,148,949</b>	<b>18,840,160</b>
<b>Expenses</b>										
Salaries and benefits	1,996,938	868,459	758,538	1,142,890	60,626	266,155	-	-	376,595	5,470,201
Contract services	581,620	156,565	260,876	498,954	275,177	1,308,969	915,895	-	306,201	4,304,257
Travel and education	107,066	10,229	8,464	29,745	575	-	-	-	6,495	162,574
Supplies and materials	148,661	13,999	140,894	190,807	20,377	875	-	-	491,743	1,007,356
Utilities	6,346	-	29,634	149,215	112,756	-	-	-	210,116	508,067
Interest and bank charges	33,197	-	-	-	114,000	-	-	-	119,971	267,168
Risk management	108,229	5,826	1,525	29,330	31,607	-	-	-	42,486	219,003
Grants	-	139,044	672,531	-	-	-	-	-	-	811,575
Amortization of tangible capital assets	117,507	11,237	178,724	1,891,853	349,567	-	-	-	1,207,733	3,756,621
Recovery of Sewer Costs	(374,362)	-	-	-	-	-	-	-	374,362	-
	<b>2,725,202</b>	<b>1,205,359</b>	<b>2,051,186</b>	<b>3,932,794</b>	<b>964,685</b>	<b>1,575,999</b>	<b>915,895</b>	<b>-</b>	<b>3,135,702</b>	<b>16,506,822</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 7,566,263</b>	<b>\$ (685,139)</b>	<b>\$ (1,866,983)</b>	<b>\$ (3,477,439)</b>	<b>\$ (135,452)</b>	<b>\$ (1,386,375)</b>	<b>\$ 80,553</b>	<b>\$ 1,224,663</b>	<b>\$ 1,013,247</b>	<b>\$ 2,333,338</b>

**District of Sechelt**  
Schedule 3 - Segmented Information

For the year ended December 31, 2017

	General Fund							Sewer Fund		Total
	General Government	Planning and Community Development	Community Services	Public Works	Facilities	Police Services	Solid Waste	SCPI	Sewer Operating	
<b>Revenues</b>										
Taxation and other levies	\$ 8,152,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908,545	\$ 9,061,542
Private contributions	-	6,000	35,171	1,664	48,750	-	-	-	91,937	183,522
Government grants	849,063	-	127,048	3,760	-	90,219	-	-	-	1,070,090
Sale of goods and services	91,017	2,425	38,418	25,787	103,570	50,309	959,724	-	1,779,416	3,050,666
Licences, permits and fees	154,473	499,387	9,988	299,731	617,597	12,362	-	-	-	1,593,538
Penalties and interest	122,752	-	-	-	-	-	-	-	-	122,752
Income from business enterprise	-	-	-	-	-	-	-	654,689	-	654,689
Return on investments	203,296	-	-	-	176,188	-	-	-	-	379,484
Gain (loss) on disposal of tangible capital assets	(332)	-	-	22,518	(3,669)	-	-	-	-	18,517
Development cost charges (Schedule 1)	-	-	-	154,091	-	-	-	-	-	154,091
	<b>9,573,266</b>	<b>507,812</b>	<b>210,625</b>	<b>507,551</b>	<b>942,436</b>	<b>152,890</b>	<b>959,724</b>	<b>654,689</b>	<b>2,779,898</b>	<b>16,288,891</b>
<b>Expenses</b>										
Salaries and benefits	1,808,797	653,212	746,330	995,532	73,087	249,415	-	-	396,352	4,922,725
Contract services	538,862	198,217	318,407	553,985	236,100	1,823,156	923,097	-	327,784	4,919,608
Travel and education	91,474	9,887	6,718	11,039	-	-	-	-	11,945	131,063
Supplies and materials	156,563	9,046	155,763	203,496	20,065	9,744	-	-	293,743	848,420
Utilities	6,419	-	24,123	156,407	114,028	-	-	-	217,434	518,411
Interest and bank charges	27,942	-	-	-	118,744	-	-	-	144,013	290,699
Risk management	251,732	6,385	1,933	28,324	34,640	-	-	-	46,561	369,575
Grants	-	144,579	796,641	-	-	-	-	-	-	941,220
Amortization of tangible capital assets	124,652	11,237	172,545	1,904,797	416,943	-	-	-	1,205,664	3,835,838
Recovery of Sewer Costs	(338,617)	-	-	-	-	-	-	-	338,617	-
	<b>2,667,824</b>	<b>1,032,563</b>	<b>2,222,460</b>	<b>3,853,580</b>	<b>1,013,607</b>	<b>2,082,315</b>	<b>923,097</b>	<b>-</b>	<b>2,982,113</b>	<b>16,777,559</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ 6,905,442</b>	<b>\$ (524,751)</b>	<b>\$ (2,011,835)</b>	<b>\$ (3,346,029)</b>	<b>\$ (71,171)</b>	<b>\$ (1,929,425)</b>	<b>\$ 36,627</b>	<b>\$ 654,689</b>	<b>\$ (202,215)</b>	<b>\$ (488,668)</b>

# 2018 Permissive Property Tax Exemptions

2018 Permissive Property Tax Exemption Properties		Estimated 2018 Municipal Tax Exemption	Estimated 2018 Total Tax Exemption
<b>1. Place of Worship Requested Exemptions</b>			
Bethel Baptist Church	5717 Mermaid Street	\$ 408	\$ 868
Bethel Baptist Church - Preschool and Office	5547 Trail Avenue	921	1,958
Holy Family - Roman Catholic Church	5714 Nickerson Road	2,977	6,386
Living Faith Lutheran Church	4607 Whitaker Road	884	1,880
New Life Christian Fellowship Foundation	5895 Reef Road	1,883	4,004
S.C. Seventh-Day Adventist Church	1581 Jack Road	1,261	2,682
Sechelt Congregation of Jehovah Witnesses	6384 Norwest Bay Road	1,068	2,271
St Hilda's Anglican Church	5838 Barnacle Street	5,774	12,402
St John's United Church	5085 Davis Bay Road	1,031	2,193
Sunshine Coast Calvary Fellowship	4943 Geer Road	1,486	3,298
Crossroads Community Church	5116 Davis Bay Road	326	694
<b>2. Community Services Requested Exemptions</b>			
Royal Canadian Legion	5591 Wharf Ave	2,827	6,011
Sechelt Seniors Activity Centre Society	5604 Trail Ave	5,094	12,329
S.C. Association for Community Living	214-5604 Inlet Ave	491	1,188
S.C. Association for Community Living	215-5604 Inlet Ave	491	1,188
S.C. Association for Community Living	318-5604 Inlet Ave	501	1,213
S.C. Association for Community Living	319-5604 Inlet Ave	501	1,213
SPCA - Sunshine Coast Branch	4376 Solar Road	4,414	12,172
S.C. Association for Community Living	103 - 5711 Mermaid Street	799	2,203
S.C. Association for Community Living	104 - 5711 Mermaid Street	817	2,254
S.C. Association for Community Living	105-5711 Mermaid St	1,689	4,658
S.C. Association for Community Living	5527 Schorncliffe Avenue	1,222	2,957
S.C. Association for Community Living	5910 Turnstone Crescent	1,041	2,518
S.C. Association for Community Living	5832 Medusa Street	1,406	3,403
S.C. Community Health Council (Shorncliffe)	5847 Medusa St	644	1,560
S.C. Community Health Council (Shorncliffe)	5847 Medusa St	13,410	32,457
S.C. Community Services Society	5638 Inlet Ave	6,455	17,798
S.C. Community Services Society	Yew Transition House	1,074	2,600
S.C. Community Services Society	5782 Cowrie St	3,076	8,483
S.C. Community Services Society (Food Bank)	5657 Lamprey Lane	2,571	7,089
S.C. Community Services Society	5522 Trail Ave	906	2,499
S.C. Community Services Society	5520 Trail Ave	1,880	5,185
St. Marys Hospital Foundation Society - Sunshine Coast	5693-5695 Cowrie St	4,279	11,798
Sunshine Coast Lions Housing Society	5821 Medusa Street	13,837	33,490
Sunshine Coast Lions Housing Society	5583 Ocean Ave	5,105	12,356
Sunshine Coast Lions Housing Society	5583 Ocean Ave	8,308	20,107
Sunshine Coast Lions Housing Society	5583 Ocean Ave	10,668	25,819
Sunshine Coast Search & Rescue	1975 Field Road	904	2,494
<b>3. Recreational Facilities &amp; Service Groups</b>			
Davis Bay/Wilson Creek Community Assoc.	5123 Davis Bay Road	5,265	14,518
Elphinstone Aero Club	2122 Field Road	1,356	3,740
Girl Guides of Canada - Camp Olave	3965 Sunshine Coast Hwy	63,192	143,029
Suncoast Racquet Club	6000 Lighthouse Ave	5,518	15,215
Sunshine Coast Army Cadets Support Association	4403 Hilltop Road	1,048	2,890
Sunshine Coast Salmonoid Enhancement Society	4381 Parkway Drive	5,358	14,773
Sunshine Coast Botanical Garden Society	5941 Mason Road	3,970	9,608
Sunshine Coast R.A.A. Canada Chapter #580	Field Road Airport	1,279	3,527
Sunshine Coast Rod and Gun Club	4438 Gun Club Road	5,488	11,896
<b>4. Mixed Use Exemptions</b>			
Arts Council	5714 Trail Ave	6,264	17,271
Kirkland Centre	4602 Simpkins Rd	2,067	5,003
Rockwood Centre	5511 Shorncliffe Rd	7,534	20,773
The Nature Trust of BC (Sechelt Marsh)	5741 Wharf St	2,349	5,685
<b>2018 TOTAL Exemptions</b>		<b>\$ 223,116</b>	<b>\$ 543,604</b>

