

DISTRICT OF SEHELDT

Bylaw No. 557, 2017

A bylaw to adopt the Financial Plan for the years 2017 to 2021

WHEREAS Section 165 of the *Community Charter*, SBC Chapter 26, 2003 requires that Council adopt an annual Financial Plan;

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

Title

1. This bylaw may be cited as "District of Sechelt 2017-2021 Financial Plan Bylaw No. 557, 2017".

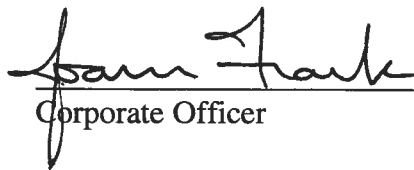
Provisions

2. 'Schedule A', Schedule B' and 'Schedule C' attached to and forming part of this bylaw is hereby adopted as the Financial Plan of the District of Sechelt for the five-year period from 2017 – 2021.
3. Pursuant to Section 165 of the *Community Charter* the Council of the District of Sechelt has prepared a Statement of Revenue and Tax Policy as shown in 'Schedule D' attached hereto and forming part of this bylaw.

READ A FIRST TIME THIS	3 rd	DAY OF	May	2017
READ A SECOND TIME THIS	3 rd	DAY OF	May	2017
READ A THIRD TIME THIS	3 rd	DAY OF	May	2017
ADOPTED THIS	10 th	DAY OF	May	2017



Mayor



Corporate Officer

I hereby certify this to be a true and accurate copy of "District of Sechelt 2017-2021 Financial Plan Bylaw No. 557, 2017".

Corporate Officer

District of Sechelt 2017 - 2021 General Fund Operating Plan

SCHEDULE A

	2017	2018	2019	2020	2021
Revenue					
Property tax	7,861,889	8,450,847	8,887,845	9,352,978	9,826,780
Property tax from growth	50,534	79,124	85,300	89,731	94,427
Fees, Rates and Sale of Services	2,896,916	2,915,588	2,934,633	2,954,059	2,973,874
Investment Income	343,926	360,988	378,908	397,722	417,476
Grants and Donations	1,050,187	971,867	971,867	971,867	971,867
Other revenue	12,100	12,342	12,589	12,841	13,098
Total Revenue	12,215,552	12,790,756	13,271,142	13,779,198	14,297,522
Expenses:					
General Government	2,741,709	2,794,864	2,846,870	2,900,509	3,024,362
Planning and Community Dev.	1,294,722	1,276,891	1,301,589	1,326,680	1,333,664
Community Services	1,720,752	1,749,082	1,779,820	1,811,173	1,827,557
Public Works	1,834,931	1,797,509	1,833,458	1,870,126	1,884,485
Facilities	559,044	567,412	556,167	565,097	572,360
Police Services	2,064,877	2,136,244	2,210,809	2,287,586	2,361,612
Solid Waste	933,601	952,273	971,318	990,744	1,010,559
Total Expenses	11,149,636	11,274,275	11,500,031	11,751,915	12,014,599
Net operating activity	1,065,916	1,516,481	1,771,111	2,027,283	2,282,923
Amortization	2,730,405	2,730,405	2,730,405	2,730,405	2,730,405
Principle on debenture debt	398,557	482,044	516,674	552,846	588,486
Transfer To (From) Reserves	444,437	444,437	444,437	444,437	444,437
Transfer To (From) Capital	220,000	440,000	660,000	880,000	1,100,000
Reduction of Capital Equity	(2,730,405)	(2,730,405)	(2,730,405)	(2,730,405)	(2,730,405)
Transfer To (from) surplus	2,922	150,000	150,000	150,000	150,000
Estimated surplus (deficit) balance	(447,583)	(297,583)	(147,583)	2,417	152,417
Property Tax increase	6.95%	7.49%	5.17%	5.23%	5.07%

District of Sechelt 2017 - 2021 Sewer Operating Plan

SCHEDULE B

	2017	2018	2019	2020	2021
Expenditures:					
Salaries, Wages and Benefits	476,126	484,458	494,147	504,030	504,030
Contract Services	154,500	157,590	160,742	163,957	167,236
Professional Development and Dues	10,500	10,710	10,924	11,142	11,365
Supplies and Materials	411,442	419,671	428,064	436,625	445,358
Debenture Interest	154,175	154,175	154,175	154,175	154,175
Other Expenses	266,250	271,575	277,007	282,547	288,198
Loss on Sale of Asset	-	-	-	-	-
Inter-Department Allocation	-	-	-	-	-
Reallocation of Admin. Costs	338,617	345,389	352,297	359,343	366,530
Total Direct Costs	1,811,610	1,843,568	1,877,356	1,911,819	1,936,892
Revenue generated:					
Fees, Rates and Sale of Services	159,013	159,013	159,013	159,013	159,013
MFA Actuarial Income	-	-	-	-	-
Grants	100,000	100,000	100,000	100,000	100,000
Total Revenue Generated	259,013	259,013	259,013	259,013	259,013
Net Operating Costs	1,552,597	1,584,555	1,618,343	1,652,806	1,677,879
Amortization	1,156,200	1,156,200	1,156,200	1,156,200	1,156,200
Principle on debenture debt	740,770	740,770	740,770	740,770	740,770
Transfer To (From) Reserves	-	60,000	120,000	180,000	240,000
Transfer To (From) Capital	-	-	-	-	-
Transfer To (From) Surplus	-	-	-	-	-
Transfer to (from) capital equity	(1,156,200)	(1,156,200)	(1,156,200)	(1,156,200)	(1,156,200)
Net Sewer Levy Requirement	2,293,367	2,385,325	2,479,113	2,573,576	2,658,649
Parcel tax	894,945	954,945	1,014,945	1,074,945	1,134,945
Sewer user fee	1,292,000	1,417,460	1,449,993	1,484,131	1,508,863
Fee increase from growth	106,422	12,920	14,175	14,500	14,841
	2,293,367	2,385,325	2,479,113	2,573,576	2,658,649
% revenue increase required	25.39%	3.45%	3.34%	3.23%	2.73%

	Funding Source							
	Capital Reserve	Public Safety Reserve	Gax Tax	Public Works Yard Reserve	DCC's	MFA Financing	Grants & Contributions	Sewer Reserve
2017 Projects continued								
Sewer Modelling & Funding Project								110,000
2007 Caterpillar 420E IT Backhoe Loader (Unit #8 Replacement)						154,000		
Survey/GPS Equipment	50,000							
New Overseeder Parks	5,100							
Rockwood Drainage Issues		17,000					68,000	
Sewer Expansion							2,917,931	597,648
Sandy Hook Drainage	15,000							
Skana Crescent Road Paving			93,000					
2017 Total	718,899	543,150	198,480	963,129	288,494	1,419,871	2,985,931	867,648
2018 Projects								
Unit #33 Parks - 1/2 ton pickup	30,000							
Unit #5 WRC Vehicle - 4X4	30,000							
Unit #17 PW 75MSR Excavator '05						120,000		
Unit #19 PW Tandem Axle Ramp Trailer '03	25,000							
Unit #20 Public Works Salter	12,000							
Unit #37 PKS F350 C/C '08 Flatbed	65,000							
Civic Centre Landscaping and Revitalization			15,000					
ERP - Enterprise Resource Planning	112,000							
Computer Hardware Replacements/Upgrades	20,000							
IT Infrastructure Maintenance/Enhancement	30,000							
Trail Ave (TRA P5)	1,480				146,520			
Trail Ave (TRA P3)	1,820				180,180			
Drainage Study - Ocean Ave and Inlet Ave	120,400				39,600			
Trail Ave - Marine Way to Ebbitide	2,500				247,500			
Trail Ave (TRA P4)	2,620				259,380			

	Funding Source							
	Capital Reserve	Public Safety Reserve	Gax Tax	Public Works Yard Reserve	DCC's	MFA Financing	Grants & Contributions	Sewer Reserve

2018 Projects continued

Paving program per Mcelhenney						250,000		
Upgrade Trail Ave to Arterial - Teredo to Turnstone Drive			4,500		445,500			
Intersection Upgrades on Highway 101 - Left turn lane at Selma Park Road	2,000				198,000			
Intersection Upgrades on Highway 101 - Left turn lane at Bay Road	2,000				198,000			
Upgrade Derby Road to Collector - Norwest Bay Road to Baillie Road	3,300				326,700			
Wharf Avenue Sidewalk - Cowrie & Dolphin Design Phase			50,000					
Sidewalk Improvement on Highway 101 from Bay Road to Pier 17			200,000					
Mission Park Gazebo	50,000						27,000	
Upsize main - MH 4095 - Wakefield L.S.					92,813			32,187
Baillie Road Sidewalk			20,000					
2018 Total	510,120	-	289,500	-	2,134,193	370,000	27,000	32,187

2019 Projects

Unit #4 PW JD 6615 Flail Trac 07	160,000							
Unit #39 PW Sterllng Dumptruck '09	180,000							
Off leash dog park			50,000					
Dog Park - location TBD			1,000		99,000			
Trail Bay Waterfront - Trail to Ocean (Ccommunity park)			1,740		172,260			
Suncoaster Trail - Roberts Creek to Airport (Expanded trail)			126,250		123,750			
Acquisition of lots 25, 26 & 27 (New trail)	6,000				594,000			

	Funding Source							
	Capital Reserve	Public Safety Reserve	Gax Tax	Public Works Yard Reserve	DCC's	MFA Financing	Grants & Contributions	Sewer Reserve
2019 Projects continued								
Computer Hardware Replacements/Upgrades	20,000							
IT Infrastructure Maintenance/Enhancement	30,000							
WT Outfall	126,250				123,750			
Trail Ave - Ebbtide to Pebble Cres	2,500				247,500			
Periwinkle Lane Paving	50,000							
Wharf Street cul-de-sac Teredo to Boulevard	100,000							
Paving program per Mcelhenney						250,000		
Upgrade Trail Ave to Arterial - Teredo to Turnstone Drive			40,500		4,009,500			
Upgrade Trail Ave to Arterial - Turnstone Drive to Reef Road	1,400				138,600			
Wharf Avenue Sidewalk - Cowrie & Dolphin Design Phase			300,000					
Upgrade Wakefield Lift Station					222,750			227,250
2019 Total	676,150	-	519,490	-	5,731,110	250,000	-	227,250

2020 Projects								
Unit #30 PKS JD 4210 Tractor c/w backhoe '04	40,000							
Unit #40 PKS Ford F350 XL '09	45,000							
Unit #41 PKS Ford Ranger '09	26,000							
Unit #47 PW Ford 450 C/C '10	79,000							
Unit #48 PW Ford 350 C/C '10	54,000							
Unit #53 PW 2011 Ford F150	34,000							
Ebbtide Park (New community park)			4,290		424,710			
Kinnikinnick Park (Improved community park)			459,777		151,223			
Computer Hardware Replacements/Upgrades	20,000							

District of Sechelt 2017 - 2021 Capital Plan

SCHEDULE C

	Funding Source							
	Capital Reserve	Public Safety Reserve	Gax Tax	Public Works Yard Reserve	DCC's	MFA Financing	Grants & Contributions	Sewer Reserve
2020 Projects continued								
IT Infrastructure Maintenance/Enhancement	30,000							
Paving program per Mcelhenney						250,000		
Mason Road Walkway/Bicycle Lane from Norvan Rd to HWY 101			70,000					
Sidewalk Improvement on Anchor Road from Trail Avenue to Lighthouse Pier			155,000					
Baillie Road - West Sechelt Sidewalk							50,000	
2020 Total	328,000	-	689,067	-	575,933	250,000	50,000	-

2021 Projects								
Unit #49 PKS JD 3520 Tractor/300CX Loader	32,000							
Unit #57 PKS 2012 JD 1435 Mower	30,000							
Unit # 58 2013 Bobcat A770	95,000							
Chapman Creek Trails (Expanded trail)			178,265		174,735			
Quarry Park (New community park)			3,500		346,500			
Esplanade Trail - Burnett to Allan (New trail)			4,360		431,640			
Computer Hardware Replacements/Upgrades	20,000							
IT Infrastructure Maintenance/Enhancement	30,000							
Gale Ave (BG C1)	48,985				48,015			
Medusa St (MED L9:12)	49,995				49,005			
Fairway Duck Pond (BG C2)	101,000				99,000			
Wakefield Ck (WAK C5)	178,770				175,230			
Inlet Ave. - Phase 2	400,000							
Paving program per Mcelhenney						250,000		

	Funding Source							
	Capital Reserve	Public Safety Reserve	Gax Tax	Public Works Yard Reserve	DCC's	MFA Financing	Grants & Contributions	Sewer Reserve
2021 Projects continued								
Sidewalk and Streetlights on Sechelt Inlet Road - Saltgrass Lane to Dusty Road			48,925		141,075			
Upgrade Tyler Road to Arterial - Tower Road to Emmerson Road	2,250				222,750			
Intersection Upgrades on Wharf Avenue and East Porpoise Bay Road	5,000				495,000			
Upsize main - MH 4730 to MH 4720					123,750			1,250
Upsize main - MH 4720 to MH 4710					222,750			2,250
Replace Pumps - Mackenzie Marina Lift Station					153,450			156,550
Replace Norwest Bay Lift Station					334,125			115,875
Upgrade Gravity Main Trunk Sewer - Shornecliffe and Highway 101 and Ocean Ave					501,930			5,070
2021 Total	993,000	-	235,050	-	3,518,955	250,000	-	280,995

Schedule D
Financial Plan Statement for 2017
In accordance with Community Charter Section 165(3.1)

REVENUE DISTRIBUTION:

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

<u>Revenue Source</u>		
Property tax	7,912,423	53.58%
Parcel tax	894,945	6.06%
Fees, Rates and Sale of Services	4,454,351	30.16%
Investment Income	343,926	2.33%
Grants and Donations	1,150,187	7.79%
Other revenue	12,100	0.08%
	14,767,932	100.00%

PROPERTY TAX:

The distribution of property taxes among property classes:

<u>Property Class</u>	
Residential	85.09%
Utilities	1.42%
Industrial	0.67%
Business	12.45%
Tree Farm	0.05%
Seasonal/Recreational	0.30%
Farm	0.02%
	100.00%

PERMISSIVE TAX EXEMPTIONS:

In accordance with Section 224 of the Community Charter the District Council exercises discretion in granting partial or full exemptions from taxation for specific properties. The 2017 permissive property tax exemptions have been categorized into four areas:

Place of Worship - defined as land that is considered reasonably necessary in connection with the public worship or for land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes

of a hall that council considers is necessary to land or improvements so used or occupied or a residence (Manse) and ancillary buildings located on the same property as the church, and the land upon which they stand.

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

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

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

USERS FEES:

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

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