



SUNSHINE COAST REGIONAL DISTRICT



SPECIAL EMERGENCY BOARD MEETING TO BE HELD IN THE BOARDROOM OF THE SUNSHINE COAST REGIONAL DISTRICT OFFICES AT 1975 FIELD ROAD, SECHELT, B.C.

MONDAY, MARCH 30, 2020

AGENDA

CALL TO ORDER 9:30 a.m.

AGENDA

1. Adoption of agenda

MINUTES

BUSINESS ARISING FROM MINUTES AND UNFINISHED BUSINESS

PRESENTATIONS AND DELEGATIONS

REPORTS

2. General Manager, Corporate Services / Chief Financial Officer –
Proposed Amendments to 2020-2024 Financial Plan - COVID-19
Response

Annex A
Pages 1-13

COMMUNICATIONS

MOTIONS

BYLAWS

DIRECTORS' REPORTS

NEW BUSINESS

IN CAMERA

THAT the public be excluded from attendance at the meeting in accordance with Section 90 (1) (c) and (k) of the *Community Charter* – “labour relations or other employee relations”, “negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public”.

ADJOURNMENT

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Special SCRD Board Meeting- March 30, 2020

AUTHOR: Tina Perreault, General Manager Corporate Services/Chief Financial Officer

SUBJECT: **PROPOSED AMENDMENTS TO 2020-2024 FINANCIAL PLAN - COVID-19 RESPONSE**

RECOMMENDATION(S)

THAT the report titled Proposed Amendments to 2020-2024 Financial Plan - COVID-19 Response be received;

AND THAT the 2020-2024 Financial Plan and subsequent ad valorem tax be amended with the recommended changes;

AND FURTHER THAT the 2020-2024 Financial Plan Bylaw 724 be amended prior to the March 31 statutory deadline.

BACKGROUND

The Sunshine Coast Regional District (SCRD) adopted its 2020-2024 Financial Plan Bylaw No. 724 at the March 12, 2020 Regular Board Meeting. Since that time, the COVID-19 pandemic crisis has escalated, causing an immeasurable amount of social and economic implications.

In consideration to the pandemic and in recognition to the impacts on the community, the Board requested staff to go back over the recently approved projects and provide options to reduce taxes and user fees for 2020.

Sections 374 and 375 of the *Local Government Act* requires Regional Districts to complete its five-year Financial Plan and adopt a bylaw by March 31 of each year. As of March 27, the Province has not announced any indication that the statutory deadlines would be amended, although several requests have been made by elected officials to Minister Robinson. Staff have also been in contact with ministerial staff with the same request. Therefore, any amendments to the 2020-2024 Financial Plan Bylaw would need to be made by March 31, 2020 to allow for taxation rates to be impacted in this current year.

The statutory deadline to submit the ad valorem tax requisition is April 10, 2020. For the Regional District, those are submitted to the Provincial Surveyor of Taxes and to our member municipalities; the District of Sechelt, Town of Gibsons and shíshálh nation. The tax rates submitted need to match the adopted Financial Plan. The statutory process for Parcel Taxes has already transpired, therefore, those rates cannot be amended for 2020.

A Financial Plan Bylaw can be amended during the course of a year, however, any changes related to taxation would not be enacted until the subsequent year.

The purpose of this report is to provide the Board with recommended amendments to the 2020-2024 Financial Plan which reduce taxation in preparation for the ad valorem tax requisition.

DISCUSSION

Since March 16, 2020, the SCRD has had to close all of its public facilities, parks, playgrounds and has had to change or reduce many services it delivers. As a result, the SCRD is no longer collecting revenues in services such as transit and community recreation, and in some cases has had to make refunds to user groups and individuals.

Since isolation and social distancing are key to reducing the spread of the virus, projects which require public consultation may be impacted. The ability to forecast when those would resume is difficult and the Ministry is currently reviewing what they will proceed with. Given the current public health emergency, the Inspector of Municipalities is only reviewing loan authorization bylaws that are deemed to be critical to local government operations. Further, the Ministry of Municipal Affairs has recommended that local government assent votes (referendums) be postponed to allow for full public participation once the COVID-19 crisis is over. They are also currently assessing whether this postponement will apply to alternative approval processes to seek public consent for debt funding toward projects such as the Church Road Well and Water Metering-Phase 3. Therefore, staff have taken this into consideration when looking at the 2020 work-plan.

For the 2020 Budget, an increase of approximately \$202,000 equated to a 1% increase in taxation and the following overall ad valorem tax was approved.

	Overall Change in Taxation - All Property Classes*								
	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2019 Taxation by area	2,362,822	3,455,594	2,608,611	2,034,318	3,210,938	312,567	3,829,352	2,404,396	\$ 20,218,598
\$ Change	280,412	352,477	335,380	249,314	453,007	68,178	494,597	373,244	\$ 2,606,610
% Change	11.87%	10.20%	12.86%	12.26%	14.11%	21.81%	12.92%	15.52%	12.89%

*Calculations are based on the 2020 completed assessment roll

In order to reduce taxation to 5% overall, a reduction of approximately \$1.6 million would be required.

Options and Analysis

For the 2020 Budget, over 200 new and carry-forward projects were approved for inclusion in the Financial Plan. As time does not permit to review each project individually, staff have segregated some areas where the budget could be reduced for 2020 and where items could be deferred for inclusion in the 2021 Budget. These have also been summarized in Attachment A.

Tax Funded Projects

For 2020, there were 15 tax funded projects approved. Staff are recommending the following changes, which would result in a decrease to 2020 taxation by \$354,848:

That for 2020 the following projects be funded through operating reserves, not taxation:

Community Recreation [function 615]:

Gibsons and District Aquatic Facility Critical Capital Components	25,000
Community Recreation Facilities – Future Planning	25,000
Community Recreation Facilities Non-Critical Capital Asset Renewal	166,500

Rural Planning [function 504]:

Field Road Space Planning and IT Hardware	7,212
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That the following projects be deferred to 2021 and funded through operating reserves:

Community Sustainability [function 136]:

Building Adaptive and Resilient Communities (BARC) – Climate Action Framework	20,000
Community Emissions Analysis	50,000

Regional Planning [function 500]:

Regional Housing Conference Partnership	10,000
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Community Parks [function 650]:

Suncoaster Trail (Phase 2)	15,000
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That the following projects be deferred to 2021:

Feasibility [function 150]:

Watershed Governance Feasibility Study	21,865
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Transit [function 310]:

Youth Transit Demand Assessment Survey and Youth Transit Pilot Project	14,271
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New Staffing Positions

It is recommended that the following new positions full time equivalency (FTE) be reduced by to the following:

Department	2020 FTE	Budgeted Value
Infrastructure Services		
[New Position] Water Data Technician	0.25	15,050
[New Position] Strategic Initiatives	0.50	57,000
Human Resources Services		
[New Position] Confined Space Reporting, Training, Lockout, Fall Protection	0.25	27,100

The rational for keeping these positions is to facilitate the continuation of projects such as metering analytics and Future waste Disposal Analysis study.

It is recommended that the following staff positions be deferred to 2021:

Department	2020 FTE	Budgeted Value
Human Resources Services		
[New Position] Employee and Volunteer Engagement	0.20	15,940
Corporate Services		
[New Position] Sustainability Services	0.67	77,055
Infrastructure Services		
[New Position] Strategic Planning Coordinator	0.50	33,555
[New Position] Strategic Planning Technician	0.25	15,789
[New Position] Water Conservation Technician	0.75	38,466
Transit Service Person	0.38	20,074
Infrastructure Services Assistant	0.50	27,729
Planning and Development Services		
[New Position] Infrastructure Capital Project Technician	0.50	33,644
Planning Technician 1 (1.0 FTE increase pro-rated at 0.8 FTE in 2020)	0.80	46,141
Community Services		
Lifeguard I, PHAFC, increase by 0.13 FTE	0.13	6,200
Aquatic Supervisor, PHAFC, increase by 0.2 FTE	0.20	12,971
3 Year Pilot Project (2020-2022); Training & Dev. Program for Rec. Building Operators	0.25	15,231

Deferrals of new FTEs saves approximately \$340,000 in taxation and \$497,491 overall.

Annual Contribution to Reserves

There are several budgeted contributions to reserves for asset renewal, future projects, or were funded as part of 2020 initiatives. Staff recommend making the following deferrals or amendments to contributions for 2020 and that these be re-instated for 2021. This \$397,800 of deferred contributions would have an approximate \$380,000 tax reduction as some of these are funded through support services, which are partially funded through user fees. (Table on next page).

Function	Purpose/Note	Amount	Proposed Reduction for 2020	
115	Annual funding contribution	10,000	10,000	
117	Annual funding contribution	10,000	10,000	
131	Annual funding contribution	14,000	14,000	
210	Contribution increased by \$75,000; from \$125,000 to \$200,000; 2020 R1	200,000	37,500	defer 2020 approved increase by 50%
212	Contribution increased by \$50,000; 2020 R1	150,000	25,000	defer 2020 approved increase by 50%
216	Contribution increased by \$50,000; 2020 R1	125,000	25,000	defer 2020 approved increase by 50%
400	Annual contribution	18,000	18,000	
410	Annual contribution	5,000	5,000	
506	Orthophoto acquisition	15,000	15,000	
520	Annual contribution	6,000	6,000	
613	Slide Inspection	1,300	1,300	
613	Zamboni Battery	4,000	4,000	
625	Annual capital funding contribution	15,000	15,000	
625	5% of User Fee Revenue for Fitness Equipment Replacement	3,680	3,680	
625	Fitness Equipment Replacement; Annual contribution increased by \$2,000; 2020 R1	6,320	6,320	
640	Annual capital funding contribution	50,000	50,000	
650	Establishment of a Parks Capital Budget – Increase to Base Budget	100,000	45,000	defer \$45K of projects to 2020
650	Parks Hut Replacement	50,000	50,000	
650	Building Repairs	10,000	10,000	
650	Sand for Top Dressing of Sports Fields	5,000	5,000	
650	Sports Field Maintenance	6,000	6,000	
665	Annual maintenance funding contribution	10,000	10,000	
Potential savings from one-time temporary reduction to reserve contributions*			397,800	

Operating Reserves

The Board's Financial Sustainability Policy allows the use of surpluses or operating reserves to mitigate sudden and marked increases to taxation and/or unanticipated expenditures for operations, partial excerpt from Policy below:

4.4.1. Policy: Operating surpluses and one-time revenues will not be used to fund ongoing expenditures. Major one-time revenues will be applied to:

- Reserves and/or Rate Stabilization in keeping with levels set by the Board;
- One-time expenditures

Staff are recommending to use operating reserves from the following services to reduce taxation by \$361,717:

Function	Description	Preliminary Closing Balance	2020 Budget Commitments	2020 Uncommitted Balance	Reduce taxation with one time
110	Administration - Operating	434,619.14	(198,782.00)	235,837.14	100,000.00
113	Finance - Operating	519,151.76	(25,000.00)	494,151.76	100,000.00
115	Human Resources - Operating	223,925.46	(23,712.00)	200,213.46	50,000.00
131	Elections - Operating	172,078.44	14,000.00	186,078.44	50,000.00
506	Property Information & Mapping - Operating	179,359.88	(5,000.00)	174,359.88	25,000.00
510	Civic Addressing - Operating	114,980.08	-	114,980.08	25,000.00
665	Bicycle and Walking Paths - Operating	242,599.63	10,000.00	252,599.63	11,717.00
					361,717.00

User Rates, Frontage Fees, and Parcel Taxes

The utility bills are scheduled to be sent on April 15. The bylaw rates for refuse collection, wastewater, and water utilities were previously adopted in February. These rates were established to provide funding for new initiatives or in the case of the wastewater facilities, provide sustainable service funding. If the Board wishes to revisit these rates, the user rate bylaws would need to be amended and the timelines for billing would also need to be changed. The approved rates are as follows:

Type	Actual % Increase	2019 Rate	2020 Rate	Overall Difference
Regional Water	5.3% P/T	\$263.00 P/T	\$276.94 P/T	\$137.48 (25.0%)
	43.0% U/R	\$287.31 U/R	\$430.97 U/R	
North Pender	0.0% P/T	\$326.63 P/T	\$326.63 P/T	\$138.87 (23.0%)
	50.0% U/R	\$277.74 U/R	\$416.61 U/R	
South Pender	5.0% P/T	\$330.87 P/T	\$347.41 P/T	\$130.67 (17.5%)
	27.5% U/R	\$415.01 U/R	\$529.14 U/R	
Refuse Collection (Area B, D, E, F only)		\$154.25	\$ 175.85	\$21.60 (14%)

Location	Proposed Frontage Fee	Debt Payments	Proposed User Fee	Proposed Reserve Contribution	Total Fees	Total Fees	Total Increase
	2020	2020	2020	2020	2019	2020	2020
Greaves Road	\$ 102.00	\$ -	\$ 415.00	\$ 180.84	\$ 357.00	\$ 697.84	\$ 340.84
Lee Bay	\$ 102.00	\$ -	\$ 412.50	\$ -	\$ 514.50	\$ 514.50	\$ -
Canoe Road	\$ -	\$ 424.30	\$ 929.75	\$ 146.83	\$ 371.75	\$ 1,500.88	\$ 1,129.13
Merrill Crescent	\$ -	\$ 226.71	\$ 1,499.00	\$ 240.43	\$ 946.45	\$ 1,966.14	\$ 1,019.69
Lily Lake Village	\$ 204.00	\$ -	\$ 640.69	\$ -	\$ 766.50	\$ 844.69	\$ 78.19
Painted Boat Resort	\$ 102.00	\$ -	\$ 537.50	\$ -	\$ 537.50	\$ 639.50	\$ 102.00
Sakinaw Ridge	\$ 670.27	\$ -	\$ 955.94	\$ 250.00	\$ 1,136.95	\$ 1,876.21	\$ 739.26
Jolly Roger	\$ 102.00	\$ -	\$ 646.07	\$ 36.12	\$ 432.90	\$ 784.19	\$ 351.29
Secret Cove	\$ 102.00	\$ -	\$ 586.36	\$ 30.00	\$ 514.50	\$ 718.36	\$ 203.86
Square Bay	\$ -	\$ 217.42	\$ 501.19	\$ -	\$ 514.50	\$ 718.61	\$ 204.11
Curran Road	\$ 153.00	\$ -	\$ 536.75	\$ -	\$ 628.00	\$ 689.75	\$ 61.75
Roberts Creek Co-Housing	\$ 204.00	\$ -	\$ 687.94	\$ -	\$ 766.50	\$ 891.94	\$ 125.44
Woodcreek Park	\$ 102.00	\$ -	\$ 554.17	\$ -	\$ 602.00	\$ 656.17	\$ 54.17
Sunnyside	\$ 102.00	\$ -	\$ 306.47	\$ 385.00	\$ 176.00	\$ 793.47	\$ 617.47
Langdale	\$ 102.00	\$ -	\$ 924.98	\$ -	\$ 664.50	\$ 1,026.98	\$ 362.48

At this time, staff are not recommending changes to the user rates.

Organizational and Intergovernmental Implications

Altering the 2020-2024 Financial Plan as a result of the COVID-19 will impact the Board's ability to execute the proposed timelines to achieve its Strategic Plan tactics. However, critical projects such as water sourcing, solid waste/landfill future planning, and replacement of critical infrastructure has been maintained.

The COVID-19 pandemic has altered how staff deliver services and they have been very quick to adapt. Many staff are working from home and services have been modified to allow for safe social distancing. The Board is also conducting business remotely. The organization has adapted very quickly to the significant change. It is expected that there are unforeseen impacts which will need to be addressed in the future.

Financial Implications

The recommended change to the 2020-2024 Financial Plan will result in the overall tax of 5.53% down from 12.89% when first approved. The tax increase for 2020 was \$2,606,610 higher than 2019 and has now been reduced to \$1,118,128.

The taxation increase for 2021 is currently estimated at 5.19%.

Financial implications such as staffing reductions have not been factored into this analysis. At the March 26, 2020 Board meeting, the SCRD Board committed to paying all regular staff up to April 18. No staff layoffs have been initiated at this time.

Reductions to services have also not been included in functions such as Recreation or Transit as the implications to reduced revenue and unknown factors of when services may resume, staff will continue to bring forward updated information and make any additional amendments to the budget when more information is known.

Timeline for next steps or estimated completion date

Decision made to amend the Budget will then be formalized to make amendments to the 2020-2024-Financial Plan Bylaw 724 for 3 readings and adoption by March 31, 2020.

The tax requisitions will then be prepared for submission on April 10.

STRATEGIC PLAN AND RELATED POLICIES

All facets of the Financial Planning Process relate to the Board Strategic Plan, Policies, Bylaws, and Master-Plans.

CONCLUSION

The Sunshine Coast Regional District (SCRD) adopted its 2020-2024 Financial Plan Bylaw No. 724 at the March 12, 2020 Regular Board Meeting. Since that time, the COVID-19 pandemic crisis has escalated and the Board requested staff provide options to reduce taxes for 2020 in recognition to the broader impact to the community.

Staff have proposed reductions to one-time tax funded projects, changes to project funding for 2020, deferrals of projects and staff into 2021, reductions to the contributions to reserves, and one-time funding to reduce taxation from operating reserves. No changes to user rates were recommended at this time.

The recommended changed to the 2020-2024 Financial Plan will result in the overall tax of 5.53% down from 12.89% when first approved. The tax increase for 2020 was \$2,606,610 higher than 2019 and has now been reduced to \$1,118,128. With projects and items being deferred to, taxation for 2021 is currently estimated at 5.19%.

Decision made to amend the Budget will then be formalized to make amendments to the 2020-2024-Financial Plan Bylaw 724 for 3 readings and adoption by March 31, 2020.

The tax requisitions will then be prepared for submission on April 10.

Attachment A- Recommended 2020-2024 Financial Plan amendments

Reviewed by:			
Manager		Finance	X-B. Wing
GM		Legislative	X-S. Reid
CAO	X – D. McKinley	Other	

**2020 Draft Amended Budget
Taxation by Area and Function**

Attachment A #1

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2020 Taxation	Summary of Chages, 2019 to 2020			Summary of Changes, 2020 Amended		
										2019 Taxation	\$ Change 19 to 20	% Change 19 to 20	2020 Adopted	Change 2020 Amended	% Change Amended
ral Government															
General Government	181,161	164,252	122,653	94,850	162,904	27,083	340,164	159,385	\$ 1,252,452	\$ 1,295,515	\$ (43,063)	-3.3%	1,416,830	(164,378)	-11.6%
Grant in Aid - Area A	39,694	-	-	-	-	-	-	-	39,694	35,012	4,682	13.4%	39,930	(236)	-0.6%
Grant in Aid - Area B	-	30,329	-	-	-	-	-	-	30,329	18,773	11,556	61.6%	30,497	(168)	-0.6%
Grant in Aid - Areas E & F	-	-	-	1,873	3,216	-	-	-	5,089	4,744	345	7.3%	5,130	(41)	-0.8%
Grant in Aid - Community Schools	1,595	1,446	1,080	835	1,434	-	2,995	1,403	10,790	11,176	(386)	-3.5%	10,867	(77)	-0.7%
Grant in Aid - Greater Gibsons	-	-	-	4,215	7,238	-	-	-	11,453	8,981	2,472	27.5%	11,531	(78)	-0.7%
Grant in Aid - Area D	-	-	37,027	-	-	-	-	-	37,027	34,917	2,110	6.0%	37,248	(221)	-0.6%
Grant in Aid - Area E	-	-	-	25,607	-	-	-	-	25,607	12,230	13,377	109.4%	25,729	(122)	-0.5%
Grant in Aid - Area F	-	-	-	-	25,570	-	-	-	25,570	25,086	484	1.9%	25,725	(155)	-0.6%
UBCM/Elections	5,763	5,225	3,902	3,017	5,182	-	-	-	23,089	87,242	(64,153)	-73.5%	87,648	(64,559)	-73.7%
Regional Sustainability	3,004	2,724	2,034	1,573	2,702	449	5,641	2,643	20,771	13,624	7,147	52.5%	155,618	(134,847)	-86.7%
Feasibility - Regional	643	583	436	337	579	96	1,208	566	4,448	-	4,448	N/A	26,313	(21,865)	-83.1%
Active Services															
Bylaw Enforcement	49,858	45,205	33,756	26,104	44,834	7,454	-	-	207,211	203,284	3,927	1.9%	211,595	(4,384)	-2.1%
Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	150	(150)	N/A	-	-	0.0%
Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	149	(149)	N/A	-	-	0.0%
Gibsons & District Fire Protection	-	-	-	321,268	215,172	-	-	540,044	1,076,484	999,275	77,209	7.7%	1,124,014	(47,530)	-4.2%
Roberts Creek Fire Protection	-	-	509,053	-	-	-	-	-	509,053	458,700	50,353	11.0%	537,456	(28,403)	-5.3%
Halfmoon Bay Fire Protection	-	487,974	-	-	-	-	-	-	487,974	425,139	62,835	14.8%	516,200	(28,226)	-5.5%
Egmont & District Fire Protection	125,833	-	-	-	-	-	-	-	125,833	109,794	16,039	14.6%	126,683	(850)	-0.7%
911 Emergency Telephone	60,862	55,181	41,206	31,866	54,729	9,099	114,280	53,546	420,770	403,017	17,753	4.4%	423,345	(2,575)	-0.6%
SCEP	36,750	33,320	24,881	19,241	33,046	5,494	69,005	32,332	254,609	206,076	47,993	23.3%	256,678	(2,609)	-1.0%
Animal Control	-	13,564	10,129	7,833	9,487	2,237	-	-	43,249	37,901	5,348	14.1%	44,518	(1,269)	-2.9%
Keats Island Dog Control	-	-	-	-	197	-	-	-	197	235	(38)	-16.2%	222	(25)	-11.3%
Transportation Services															
Transit	-	422,805	315,724	244,157	419,336	69,716	875,625	410,278	2,757,641	2,721,812	35,829	1.3%	2,874,354	(116,713)	-4.1%
Regional Street Lighting	9,558	8,666	6,471	5,004	8,595	-	-	-	38,293	36,908	1,385	3.8%	38,506	(213)	-0.6%
Langdale Street Lighting	-	-	-	-	2,490	-	-	-	2,490	2,472	18	0.7%	2,504	(14)	-0.6%
Granthams Street Lighting	-	-	-	-	2,490	-	-	-	2,490	2,469	21	0.9%	2,504	(14)	-0.6%
Veterans Street Lighting	-	-	-	498	-	-	-	-	498	495	3	0.6%	501	(3)	-0.6%
Spruce Street Lighting	-	-	249	-	-	-	-	-	249	246	3	1.2%	251	(2)	-0.8%
Woodcreek Street Lighting	-	-	-	2,563	-	-	-	-	2,563	1,953	610	31.2%	2,574	(11)	-0.4%
Fircrest Street Lighting	-	-	-	499	-	-	-	-	499	494	5	1.0%	502	(3)	-0.6%
Hydaway Street Lighting	-	249	-	-	-	-	-	-	249	246	3	1.2%	251	(2)	-0.8%
Sunnyside Street Lighting	-	-	-	996	-	-	-	-	996	989	7	0.7%	1,002	(6)	-0.6%
Burns Road Street Lighting	-	-	-	-	268	-	-	-	268	227	41	18.1%	270	(2)	-0.7%
Stewart Road Street Lighting	-	-	-	-	498	-	-	-	498	494	4	0.8%	501	(3)	-0.6%
Ports	-	157,840	127,775	90,194	375,809	-	-	-	751,618	565,544	186,074	32.9%	793,967	(42,349)	-5.3%
Langdale Dock	-	-	-	-	33,301	-	-	-	33,301	33,417	(116)	-0.3%	33,491	(190)	-0.6%
Environmental Services															
Solid Waste	401,473	363,999	271,812	210,198	361,013	60,020	753,839	353,214	2,775,569	2,036,407	739,162	36.3%	2,799,967	(24,398)	-0.9%
Recreation Services															
Cemetery	10,102	9,159	6,840	5,289	9,084	1,510	18,969	8,888	69,841	110,053	(40,212)	-36.5%	90,170	(20,329)	-22.5%
Pender Harbour Health Clinic	148,842	-	-	-	-	-	-	-	148,842	146,400	2,442	1.7%	154,463	(5,621)	-3.6%
Planning & Development Services															
Regional Planning	23,360	21,180	15,816	12,231	21,006	3,492	43,863	20,552	161,501	132,009	29,492	22.3%	174,301	(12,800)	-7.3%
Rural Planning	228,805	192,970	154,910	119,795	145,075	-	-	-	841,555	901,378	(59,823)	-6.6%	920,568	(79,013)	-8.6%
Civic Addressing	(3,616)	(3,279)	(2,448)	(1,893)	(3,252)	(541)	(6,790)	(3,181)	(25,000)	-	(25,000)	0.0%	-	(25,000)	N/A
Heritage Conservation	(287)	(260)	(194)	(150)	(258)	-	-	-	(1,148)	871	(2,019)	-231.8%	(1,134)	(14)	1.2%
Building Inspection	1,548	1,404	1,048	811	1,392	231	-	-	6,435	189,608	(183,173)	-96.6%	27,337	(20,902)	-76.5%
Economic Development - A	65,078	-	-	-	-	-	-	-	65,078	65,032	46	0.1%	65,377	(299)	-0.5%
Economic Development - B	-	47,045	-	-	-	-	-	-	47,045	41,557	5,488	13.2%	47,252	(207)	-0.4%
Economic Development - D	-	-	37,229	-	-	-	-	-	37,229	37,110	119	0.3%	37,401	(172)	-0.5%
Economic Development - E	-	-	-	27,720	-	-	-	-	27,720	27,801	(81)	-0.3%	27,890	(170)	-0.6%
Economic Development - F	-	-	-	-	46,216	-	-	-	46,216	46,473	(257)	-0.6%	46,442	(226)	-0.5%
Hillside	-	-	-	-	-	-	-	-	-	26,903	(26,903)	-100.0%	-	-	0.0%
Recreation & Cultural Services															
Community Recreation Facilities	-	871,507	502,921	448,990	702,432	159,446	1,685,397	703,479	5,074,173	4,799,019	275,154	5.7%	5,414,158	(339,985)	-6.3%
PH Pool	468,786	-	-	-	-	-	-	-	468,786	495,835	(27,049)	-5.5%	524,443	(55,657)	-10.6%
Joint Use - School Facilities	7,541	6,838	5,106	3,948	6,781	-	14,160	6,635	51,010	11,035	39,975	362.3%	51,033	(23)	0.0%
Gibsons Library	-	-	-	154,139	264,732	-	-	259,014	677,885	700,930	(23,045)	-3.3%	732,144	(54,259)	-7.4%
Egmont/Pender Harbour Library	53,341	-	-	-	-	-	-	-	53,341	44,808	8,533	19.0%	53,597	(256)	-0.5%
Halfmoon Bay Library Service	-	150,433	-	-	-	-	-	-	150,433	173,244	(22,811)	-13.2%	151,429	(996)	-0.7%
Roberts Creek Library Service	-	-	182,787	-	-	-	-	-	182,787	161,084	21,703	13.5%	183,297	(510)	-0.3%
Museum Service	20,479	18,568	13,865	10,722	18,415	3,062	38,453	18,017	141,582	137,682	3,900	2.8%	142,363	(781)	-0.5%
Community Parks	429,492	389,403	290,782	224,868	386,208	-	-	-	1,720,751	1,746,696	(25,945)	-1.5%	1,879,180	(158,429)	-8.4%
Bike & Walking Paths	-	7,618	4,209	3,756	5,874	-	-	-	21,456	45,433	(23,977)	-52.8%	43,829	(22,373)	-51.0%
Area A Bike & Walking Paths	11,592	-	-	-	-	-	-	-	11,592	11,344	248	2.2%	11,717	(125)	-1.1%
Recreation Programs	25,594	23,205	17,328	13,400	16,231	3,826	48,057	22,518	170,160	154,719	15,441	10.0%	171,097	(937)	-0.5%
Dakota Ridge	30,242	27,419	20,475	15,834	27,194	4,521	56,784	26,607	209,075	216,381	(7,306)	-3.4%	211,932	(2,857)	-1.3%
	\$ 2,437,096	\$ 3,556,571	\$ 2,758,859	\$ 2,132,187	\$ 3,417,222	\$ 357,196	\$ 4,061,653	\$ 2,615,941	\$ 21,336,726	\$ 20,218,598	\$ 1,118,128	5.53%	\$ 22,825,208	\$ (1,488,482)	-6.52%
Percentage of Total Taxation	11.4%	16.7%	12.9%	10.0%	16.0%	1.7%	19.0%	12.3%							

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2019 Taxation by area	2,362,822	3,455,594	2,608,611	2,034,318	3,210,938	312,567	3,829,352	2,404,396	\$ 20,218,598
\$ Change	74,275	100,977	150,248	97,869	206,284	44,629	232,301	211,544	\$ 1,118,128
% Change	3.14%	2.92%	5.76%	4.81%	6.42%	14.28%	6.07%	8.80%	5.53%

*Calculations are based on the 2020 completed assessment roll

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SIGD	DoS	ToG
Average Residential % Chg*	2.48%	1.66%	4.26%	3.21%	3.60%	3.52%	2.51%	4.93%

*based on average residential property class market value change in each area

**excludes Egmont & District Fire Protection

***mainland only for B & F

Tax Funded Projects

Function	Project Description	Tax Funding	Change funding source for		Recommendation
			2020	Defer to 2021	
136	Building Adaptive and Resilient Communities (BARC) – Climate Action Framework	20,000		20000	Defer and fund from Reserves
136	Community Emissions Analysis	50,000		50000	Defer and fund from Reserves
150	Watershed Governance Feasibility Study	21,865		21865	Defer to 2021
310	Youth Transit Demand Assessment Survey and Youth Trasnit Pilot Project	14,271		14271	Defer to 2021
350	Future Waste Disposal Options Analysis Study	175,000			No change
350	Wildsafe BC Program	10,000			No change
352	Sechelt Landfill Ground Disturbance (2020)	200,000			No change
352	Sechelt Landfill One-time Operating Projects (2020)	55,000			No change
500	Regional Housing Conference Partnership	10,000		10000	Defer and fund from reserves
504	2020 One time project; Field Road Space Planning & IT Hardware	7,212	7212		Fund from Reserves in 2020
613	Gibsons and District Aquatic Facility Critical Capital Components	25,000	25,000		Fund from Reserves in 2020
613	Sunshine Coast Arena Refrigeration Plant Regulatory Items	13,000			No change
613	Community Recreation Facilities – Future Planning	25,000	25,000		Fund from Reserves in 2020
613	Community Recreation Facilities Non-Critical Capital Asset Renewal	166,500	166,500		Fund from Reserves in 2020
650	Suncoaster Trail (Phase 2)	15,000		15000	Defer to 2021
2020 Taxation for Capital and One-time Operating Projects		807,848	223,712	131,136	

*Operating reserves can be used to mitigate sudden and marked increases to taxation and/or unanticipated expenditures for operations

Function	Bylaw	Description	Preliminary Closing Balance	2020 Budget Commitments	2020 Uncommitted Balance	Transfer to Reduce Taxation
General						
110	648	Administration - Operating	434,619.14	(198,782.00)	235,837.14	100,000.00
110	648	Administration - Operating (Risk Management)	36,090.33	10,000.00	46,090.33	
113	648	Finance - Operating	519,151.76	(25,000.00)	494,151.76	100,000.00
114		Office Building - Operating	16,884.00	-	16,884.00	
115	648	Human Resources - Operating	223,925.46	(23,712.00)	200,213.46	50,000.00
117	648	Information Services - Operating	51,374.45	-	51,374.45	
127	648	Area D Grant in Aid - Operating	3,289.80	-	3,289.80	
131	648	Elections - Operating	172,078.44	14,000.00	186,078.44	50,000.00
135	648	Corporate Sustainability - Operating	116,106.15	(19,328.00)	96,778.15	
136	648	Regional Sustainability - Operating	67,361.14	(1,828.00)	65,533.14	
152		Feasibility Studies - Area B	27,444.02	(26,472.00)	972.02	
153		Feasibility Studies - Area D	27,444.02	(26,472.00)	972.02	
200	677	Bylaw Enforcement - Operating	57,855.63	(1,664.00)	56,191.63	
204		Halfmoon Bay Smoke Control - Operating	2,684.61	(1,056.00)	1,628.61	
206	650	Roberts Creek Smoke Control - Operating	12,988.66	(1,055.00)	11,933.66	
210	678	Gibsons and District Fire Protection - Operating	62,403.61	-	62,403.61	
218		Egmont Fire Protection - Operating	45,345.31	-	45,345.31	
220		Emergency Telephone 911 - Operating	35,341.81	(26,814.00)	8,527.81	
222		Sunshine Coast Emergency Planning - Operating	70,134.72	(21,869.00)	48,265.72	
290	680	Animal Control - Operating	119,702.41	(1,664.00)	118,038.41	
310	652	Transit - Operating	213,603.22	(6,000.00)	207,603.22	
312		Fleet Maintenance - Operating	116,773.88	(10,000.00)	106,773.88	
313		Buildign Maintenance - Operating	59,403.06	-	59,403.06	
345	607	Ports - Operating	62,249.49	(22,000.00)	40,249.49	
350	653	Regional Solid Waste - Operating	27,310.04	-	27,310.04	
350	670	Zero Waste Initiatives (Eco Fee) - Operating	280,066.10	(93.00)	279,973.10	
352	653	Landfill - Operating	80,570.00	(7,602.00)	72,968.00	
355	654	Refuse Collection - Operating	253,679.46	(223,432.00)	30,247.46	
400	655	Cemetery - Operating	349,265.28	(7,000.00)	342,265.28	
500	681	Regional Planning - Operating	80,460.23	(50,000.00)	30,460.23	
504	657	Rural Planning - Operating	73,610.77	(18,285.00)	55,325.77	
506	648	Property Information & Mapping - Operating	179,359.88	(5,000.00)	174,359.88	25,000.00
510		Civic Addressing - Operating	114,980.08	-	114,980.08	25,000.00
520		Building Inspection - Operating	960,338.08	(7,775.00)	952,563.08	
540	715	Hillside - Operating	815,749.11	(33,514.00)	782,235.11	
615	682	Community Recreation Facilities - Operating	319,731.03	(2,200.00)	317,531.03	
625	660	Pender Harbour Pool - Operating	189,183.29	-	189,183.29	
640		Gibsons & Area Library - Operating	25,671.95	-	25,671.95	
650	662	Community Parks - Operating	217,756.81	(59,451.00)	158,305.81	
665	683	Bicycle and Walking Paths - Operating	242,599.63	10,000.00	252,599.63	11,717.00
667		Area A - Bicycle and Walking Paths - Operating	84,810.45	-	84,810.45	
670		Regional Recreation Programs - Operating	15.35	-	15.35	
680		Dakota Ridge - Operating	281,458.91	(58,500.00)	222,958.91	
Totals*			\$ 7,130,871.57	\$ (852,568.00)	\$ 6,278,303.57	\$ 361,717.00

*Tax impact of transfers will be less due to support service allocations

Function	Reserve Fund	Purpose/Note	Amount	Proposed Reduction for 2020	
110	Bylaw 648 - Administration - MIA Dividends for Risk Management	Tied to revenue	10,000	-	
110	Bylaw 648 - Administration - Operating		6,000	6,000	
114	Bylaw 496 - Office Building Upgrades - Capital	Annual funding contribution	20,000	20,000	
115	Bylaw 648 - Human Resources - Operating	Annual funding contribution	10,000	10,000	
117	Bylaw 504 - Information Services - Capital	Annual funding contribution	10,000	10,000	
117	Bylaw 504 - Information Services - Capital	Annual capital plan funding; \$250,000 net of \$60,233 in debt servicing costs	189,767	-	
131	Bylaw 648 - Elections - Operating	Annual funding contribution	14,000	14,000	
210	Bylaw 489 - Gibsons and District Fire Protection - Capital	Contribution increased by \$75,000; from \$125,000 to \$200,000; 2020 R1	200,000	37,500	defer 2020 approved increase by 50%
212	Bylaw 490 - Roberts Creek Fire Protection - Capital	Contribution increased by \$50,000; 2020 R1	150,000	25,000	defer 2020 approved increase by 50%
216	Bylaw 491 - Halfmoon Bay Fire Protection - Capital	Contribution increased by \$50,000; 2020 R1	125,000	25,000	defer 2020 approved increase by 50%
218	Bylaw 601 - Egmont Fire Protection - Capital	Annual capital funding contribution	5,000	-	
220	Bylaw 492 - Emergency Telephone 911 - Capital	Annual capital funding contribution	109,800		
345	Bylaw 486 - Ports - Capital	Annual contribution for Capital Maintenance Plan; 2019 R1, Feb 4, Rec. No. 15	315,000	-	
345	Bylaw 486 - Ports - Capital	Annual contribution for significant damage events	50,000	-	
345	Bylaw 607 - Ports - Operating	Annual contribution for Major Inspections; 2019 R1, Feb 4, Rec. No. 15	18,000	-	
351	Bylaw 670 - Zero Waste Initiatives (Eco Fee) - Operating	Tied to revenue	6,000	-	
352	Bylaw 670 - Zero Waste Initiatives (Eco Fee) - Operating	Tied to revenue	50,000	-	
400	Bylaw 655 - Cemetery - Operating	Annual contribution	18,000	18,000	
410	Bylaw 515 - Pender Harbour Health Clinic - Capital	Annual contribution	5,000	5,000	
506	Bylaw 504 - Property Information & Mapping - Capital	Orthophoto acquisition	15,000	15,000	
520	Bylaw 659 - Building Inspection - Vehicles Acquisition	Annual contribution	6,000	6,000	
613	Bylaw 590 - Community Recreation Facilities - Capital	Capital Renewal Fund; switch to annual contribution and increase by \$15k in 2019	754,800	-	
613	Bylaw 682 - Community Recreation Facilities - Operating	Slide Inspection	1,300	1,300	
613	Bylaw 682 - Community Recreation Facilities - Operating	Zamboni Battery	4,000	4,000	
614	Bylaw 590 - Community Recreation Facilities - Capital	5% of User Fee Revenue	89,598	-	Reduced but no impact on taxation
625	Bylaw 494 - Pender Harbour Pool - Capital	Annual capital funding contribution	15,000	15,000	
625	Bylaw 494 - Pender Harbour Pool - Capital	5% of User Fee Revenue for Fitness Equipment Replacement	3,680	-	Reduced but no impact on taxation
625	Bylaw 494 - Pender Harbour Pool - Capital	Fitness Equipment Replacement; Annual contribution increased by \$2,000; 2020 R1	6,320	6,320	
640	Bylaw 609 - Gibsons & Area Library - Capital	Annual capital funding contribution	50,000	50,000	
650	Bylaw 533 - Community Parks - Capital	Establishment of a Parks Capital Budget – Increase to Base Budget	100,000	45,000	defer \$45K of projects to 2020
650	Bylaw 533 - Community Parks - Capital	Parks Hut Replacement	50,000	50,000	
650	Bylaw 662 - Community Parks - Operating	Building Repairs	10,000	10,000	
650	Bylaw 662 - Community Parks - Operating	Sand for Top Dressing of Sports Fields	5,000	5,000	
650	Bylaw 662 - Community Parks - Operating	Sports Field Maintenance	6,000	6,000	
665	Bylaw 683 - Bicycle and Walking Paths - Operating	Annual maintenance funding contribution	10,000	10,000	
Potential savings from one-time temporary reduction to reserve contributions*				394,120	

*Tax funded contributions only, amount may be less due to impact of support service allocations

Department/Position	2020 FTE	Revised 2020 FTE	2021 FTE	Total Budgeted Tax Funding	Amended Budget Tax Reduction	Notes
Human Resources Services						
[New Position] Confined Space Reporting, Training, Lockout, Fall Protector	0.40	0.25	0.40	32,849	12,318	Reduced by 0.15 for 2020
[New Position] Employee and Volunteer Engagement	0.20	0.00	0.20	14,600	14,600	Deferred to 2021
[New Position] Human Resources Assistant Support	0.40	0.40	0.40	23,725	-	No change
Administration and Legislative Services						
[New Position] Communication and Engagement	0.50	0.25	1.00	60,325	30,163	Deferred to Q4 2020
Corporate Services						
[New Position] Sustainability Services	0.67	0.00	1.00	96,681	96,681	Deferred to 2021
Infrastructure Services						
[New Position] Water Data Technician	0.50	0.25	1.00	-	-	Deferred to Q4 2020
[New Position] Strategic Initiatives	0.75	0.50	1.00	10,837	3,612	Deferred to Q3 2020
[New Position] Strategic Planning Coordinator	0.50	0.00	1.00	4,421	4,421	Deferred to 2021
[New Position] Strategic Planning Technician	0.25	0.00	1.00	2,088	2,088	Deferred to 2021
[New Position] Water Conservation Technician	0.75	0.75	1.00	-	-	No change
Landfill Drywall Process Improvements (Site Attendant)	0.58	0.58	0.58	43,051	-	No change
Mechanic	0.53	0.53	0.70	-	-	No change
Transit Driver, Conventional	1.00	1.00	1.00	81,404	-	No change
Transit Service Person	0.38	0.00	0.50	26,443	26,443	No change
Infrastructure Services Assistant	0.50	0.00	1.00	3,653	3,653	Deferred to 2021
Planning and Community Development Services						
[New Position] Infrastructure Capital Project Technician	0.50	0.00	1.00	39,888	39,888	Deferred to 2021
Planning Technician 1 (1.0 FTE increase pro-rated at 0.8 FTE in 2020)	0.80	0.00	1.00	60,782	60,782	Deferred to 2021
Fire Chief Special Projects	0.20	0.20	0.00	25,879	-	No change
Community Services						
[New Position] Community Services	0.50	0.50	1.00	83,249	-	No change
Lifeguard I, PHAFC, increase by 0.13 FTE	0.13	0.00	0.13	8,167	8,167	Deferred to 2021
Aquatic Supervisor, PHAFC, increase by 0.2 FTE	0.20	0.00	0.20	17,087	17,087	Deferred to 2021
Parks Operations Coordinator Succession Project	0.09	0.09	0.00	6,771	-	No change
3 Year Pilot Project (2020-2022); Training & Dev. Program for Rec. Building Operator	0.25	0.00	0.25	20,064	20,064	Deferred to 2021, 3 year pilot extended to 2023
Grand Total	10.58	5.30	15.36	661,964	339,967	
Reduction		5.28				