VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING AGENDA
February 10, 2026 - 7:00 PM
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

1. **Call to Order**
2. **Public Input (Maximum of 2 minutes per speaker, 15 minutes total)**

   Mayor: "Public input is for the purpose of permitting people in the gallery to provide feedback and shall be no longer than 15 minutes unless approved by majority vote of Council; each speaker may provide respectful comment on any topic they deem appropriate and not necessarily on the topics on the agenda of the meeting. Each speaker may not speak for longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record, please state your name and address."
3. **Introduction of Late Items**
4. **Approval of Agenda**

   Recommended Resolution:

   THAT the agenda for the Regular Meeting of Council for **February 10, 2026**, be approved [as presented **or** as amended].
5. **Minutes of Previous Meetings**

   Recommended Resolutions:

   a) THAT the minutes from the **Regular Council Meeting** held on **January 27, 2026**, be adopted [as presented **or** as amended].
6. **Petitions and Delegations – None**

   a) Housing Needs Assessment – OCP Amendment Update - McElhanney Planning Consultants (Kevin Brooks, Planner and Caelen Middleton, Planner)

      i. Housing Needs Assessment OCP Amendment Update – Slide Deck

7. Correspondence

Note: Council received the following correspondence with Approval of the Agenda. Council members, however, are welcome to move discussion of any piece/s of correspondence.

a) Association of Vancouver Island and Coastal Communities (AVICC) invitation to attend virtual education and discussion session on February 27, 2026 focused on "Housing Corporations and Rural Solutions: Expanding Access to Affordable Housing."

8. Council Reports – None

9. Reports of Committees – None

10. Mayor's Report

a) Strathcona Regional District 2026-2030 draft Financial Plan – dated 2026-01-23

i. Strathcona Regional District 2026-2030 draft Financial Plan

11. Unfinished Business

a) Sayward Futures Society – Request for Destination BC Sponsor Confirmation Letter

i. Sayward Futures Society – Destination BC Verification

ii. Destination BC Sponsor Confirmation letter template

iii. Appendix 1 – Visitor Services Network Program Requirements

Recommended Resolution/s

1. THAT Council directs staff to complete the Sponsor Confirmation Letter recognizing Sayward Futures as the lead organization recognized by the Village of Sayward for the provision of our community's visitor services for the term of _____ year(s).

12. Staff Reports

a) Kelsey Recreation Centre – Future Use Options

i. Kelsey Recreation Centre – Future Use Options Report
ii. Table KRC Actual Financials 2016-2025
iii. Kelsey Centre Community Survey Results - May 2025
iv. Kelsey Centre Presentation to SRD Board - Nov 2024

Recommended Resolution/s

1. THAT the Village of Sayward at this time:
   a. Continue to support the use of the Kelsey Recreation Centre for recreation programs managed by non-profit organizations and local volunteers and do so through the provision of low-cost grants-in-aid.

b. Investigate opportunities to re-open the weight room in the Kelsey Recreation Centre for example by engaging a contractor to oversee it or lease that part of the facility to a third party to operate.
c. Promote additional rentals of the Kelsey Recreation Centre for special events and functions (e.g., weddings, parties, recreational gatherings).
d. Review Sayward's fees and charges bylaw to ensure rental charges for the Kelsey Recreation Centre are in line with fees charged elsewhere in the North Vancouver Island region.

b) Official Community Plan Amendments – Housing Needs Amendments

i. Official Community Plan – Housing Needs Amendments - Report
ii. Sayward - Housing Needs Analysis - 2024
iii. Sayward OCP Recommendations Housing Needs Report - July 2025
iv. Bylaw 520 - Official Community Plan Amendment - 2026-02-05 final

Recommended Resolution/s

THAT Council with respect to *Official Community Plan Amendment Bylaw No. 520, 2026:*

1. Considers whether consultation on the proposed bylaw is required with any of the following, pursuant to Section 475 of the Local Government Act:
    a. Strathcona Regional District Board;
    b. Local First Nations;
    c. School District No. 72 (Campbell River); and
    d. Provincial or Federal agencies.

AND

2. Gives first reading to Village of Sayward Official Community Plan Amendment Bylaw No. 520, 2026 and directs staff to hold a public open house to allow the public to review the proposed amendments prior to consideration of further readings and the holding of a public hearing.

13. Emergency Services/Public Works/Recreation Department Reports

a) UBCM Regional Grant Opportunity – Emergency Operation Centre

i. Regional EOC Grant Application – report

Recommended Resolution/s

THAT Council:

1. Supports the Strathcona Regional District (SRD) making a regional grant application to the Community Emergency Preparedness Fund (CEPF) 2026 Emergency Operation Centre (EOC) program as administered by the Union of BC Municipalities (UBCM); and

2. Supports the Strathcona Regional District (SRD) submitting a CEPF grant application on behalf of the Village of Sayward, and if CEPF grant funding is approved, then the Village agrees to have the Strathcona Regional District be the recipient of the CEPF grant and to manage the grant.

b) Proposed Lease of Firehall #1 to the Strathcona Regional District

i. Lease Proposal Firehall 1 – report
ii. Strathcona Regional District Bylaw No. 588
iii. Proposed 2025-2030 SRD Village Firehall Lease 2026-02-05

Recommended Resolution/s

THAT Council:

1. THAT the Mayor and the Chief Administrative Officer of the Village of Sayward be authorized to sign a five-year lease agreement with the Strathcona Regional District for use of Firehall #1 located at 620 Kelsey Way, Sayward, BC.

14. Bylaws – None

15. New Business

16. Public Question Period (maximum 15 minutes)

Mayor: "The purpose of the public question period is to enable citizens to ask questions of Council about issues that are important to the citizen asking the question. Speakers are asked to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address."

17. In Camera – None

18. Adjournment

a) THAT the Village of Sayward Council adjourns its February 10, 2026 Regular Meeting.

Time: _____ .

VILLAGE OF SAYWARD
REGULAR COUNCIL MEETING MINUTES
January 27, 2026
COUNCIL CHAMBERS

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

Present: Mayor Mark Baker
Councillor Scott Burchett
Councillor Debbie Coates (via Teams)
Councillor Jason Johnson
Councillor Sue Poulsen

In Attendance: Andrew Young, CAO/CO
Jennifer Redshaw, Office Administrator

1. **Call to Order**

   The meeting was called to order at 7:00 pm.

2. **Public Input – None**

3. **Introduction of Late Items – None**

4. **Approval of Agenda**

   MOTION R26/10
   MOVED AND SECONDED
   THAT the agenda for the Regular Meeting of Council for **January 27, 2026**, be approved as presented.

   CARRIED

5. **Minutes of Previous Meetings**

   Note: The minutes from the Regular Council meeting held on December 2, 2025 were adopted with amendments at the January 13, 2026 Regular Council meeting. However, upon subsequent review of the video recording, it was determined that the amendments were not accurate.

   Cllr Burchett recused himself from the meeting at 7:02 pm.

MOTION R26/11
MOVED AND SECONDED
THAT the minutes from the **Regular Council Meeting** held on **December 2, 2025**, be adopted as presented.

Opposed Cllr Poulsen CARRIED

MOTION R26/12
MOVED AND SECONDED
THAT the minutes from the **Special Council Meeting** held on **January 11, 2026**, be adopted as presented.

Opposed Cllr Poulsen CARRIED

MOTION R26/13
MOVED AND SECONDED
THAT the minutes from the **Regular Council Meeting** held on **January 13, 2026**, be adopted as presented.

Opposed Cllr Poulsen CARRIED

Cllr Burchett returned to the meeting at 7:04pm.

6. **Petitions and Delegations – None**

7. **Correspondence**

   a) Comox Strathcona Waste Management (CSWM) letter to Municipal Partners regarding tipping fee increase, dated January 8-2026

   b) Cops for Cancer 2025 Impact Report

   c) Rural Coordination Centre BC

   MOTION R26/14
   MOVED AND SECONDED
   THAT Council direct staff to forward the Rural Coordination Centre of BC correspondence to local BC Emergency Health Services (BCEHS) and the Sayward Health Clinic**.**

   Opposed Cllr Burchett CARRIED

   d) Heritage BC - Heritage Week February 16 – 22, 2026

   MOTION R26/15
   MOVED AND SECONDED
   THAT the Village of Sayward declare February 16-22, 2026 Heritage Week.

   CARRIED

8. **Council Reports – None**

9. **Reports of Committees – None**

10. **Mayor's Report – None**

11. Unfinished Business

Request for Council Support – BC Coastal Marine Strategy dated December 4-2025

MOTION R26/16
MOVED AND SECONDED
WHEREAS in July 2024, following extensive consultation with First Nations and stakeholders, the Province of British Columbia released its first ever Coastal Marine Strategy, providing a 20-year vision of a "diverse, productive and resilient coastal marine environment that is valued in its own right and that supports the prosperity, health and well-being of coastal communities now and into the future";

WHEREAS the Coastal Marine Strategy details nine important goals (diverse marine life; abundant wild Pacific Salmon; a clean coast; climate-ready communities; a sustainable coastal economy; vibrant coastal communities; trusting, respectful relationships; a robust tool kit; and integrated and balanced management), but does not have the force of law, and codifying the Strategy into law would support its success and longevity rather than leaving it dependent on the priorities of the government of the day:

THEREFORE BE IT RESOLVED THAT Council directs the Mayor to urge the Provincial Government to enshrine the BC Coastal Marine Strategy into law.

Opposed Cllr Burchett, Cllr Poulsen **CARRIED**

12. Staff Reports

a) Financial Plan 2026-2030 Proposed New Schedule

MOTION R26/17
MOVED AND SECONDED
THAT Council approve the following new dates for Committee of the Whole meetings for Financial Planning purposes:
Tuesday, February 17, 2026, at 6 pm
Tuesday, March 17, 2026, at 6 pm
Tuesday, March 31, 2026, at 6 pm

Opposed Cllr Burchett, Cllr Poulsen **CARRIED**

b) Video Recording Council Meetings – Reconsideration of Council Resolution

MOTION R26/18
MOVED AND SECONDED
THAT Council consider rescinding resolution R24/T75.

CARRIED

MOTION R26/19
MOVED AND SECONDED
THAT Council directs staff to resume posting video recordings of Village of Sayward open Council meetings to YouTube as soon as practicable.

CARRIED

c) 2026 Growing Canada's Community Canopies Regional Grant Application

MOTION R26/20
MOVED AND SECONDED
THAT the Village of Sayward Council support the Strathcona Regional District's application to the 2026 Growing Canada's Community Canopies grant fund to complete a regional equity-focused tree planting prioritization study.

CARRIED

13. Emergency Services/Public Works/Recreation Department Reports – None

Request staff seek reports from the RCMP and Fire Department.

14. Bylaws – None

Five Year Financial Plan Amendment Bylaw No. 519, 2025

MOTION R26/21
MOVED AND SECONDED
THAT Five Year Financial Plan Amendment Bylaw No. 519, 2025 be adopted.

Opposed Cllr Burchett, Cllr Poulsen **CARRIED**

15. New Business
Sayward Futures Society – Request for Destination BC Sponsor Confirmation Letter

Cllr Johnson recused himself from the meeting at 7:15 pm.

Mayor Baker questioned Cllr Burchett whether he had a conflict-of-interest respecting Sayward Futures Society matters and if Cllr Burchett should recuse himself.

A recess was called at 7:17 pm.

At 7:38 pm Cllr Burchett left the Council Chambers. Cllr Poulsen left the meeting at 7:39 pm.

Mayor Baker called the meeting back to order 7:39 pm.

Quorum was not met for this topic so the Sayward Future's Society's request for Destination BC Sponsor Confirmation Letter was not considered.

Cllr Johnson returned to the meeting at 7:41 pm.

16. Public Question Period

a) Jackie Lyons of 291 Ambleside Drive encouraged council members to be professional and respectful.

17. In Camera

MOTION R26/22
MOVED AND SECONDED

THAT in accordance with Section 92 of the Community Charter, this Council meeting will be closed to the public at this time in order that Council may give consideration to matters in accordance with the following sections of the Community Charter:

a) 90(1)(c) labour relations or other employee relations.
b) 90(1)(j) information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the Freedom of Information and Protection of Privacy Act.
c) 90(1)(m) a matter that, under another enactment, is such that the public may be excluded from the meeting.

CARRIED

Mayor Baker called a meeting recess at 7:44 pm

18. Adjournment

THAT the Village of Sayward Council adjourns its January 27, 2026 Regular Meeting.

CARRIED

Time: 8:18 pm.

_____ _____

Mayor Corporate Officer

Village of Sayward

Housing Needs Assessment

OCP Amendment Update

2026

McElhanney

THE PROCESS

CALCULATIONS

The province has developed an assessment methodology and calculator that provides the projections required to draft the initial housing needs estimates for the HNR.

The province requires a specific **methodology** to calculate the number of housing units that must be integrated into the community's **Official Community Plan**

These calculations include numbers to address:

- Extreme Core Housing Need
- Persons Experiencing Homelessness
- Suppressed Household Formation
- Anticipated Household Growth
- Rental Vacancy Rate Adjustment
- Demand Buffer



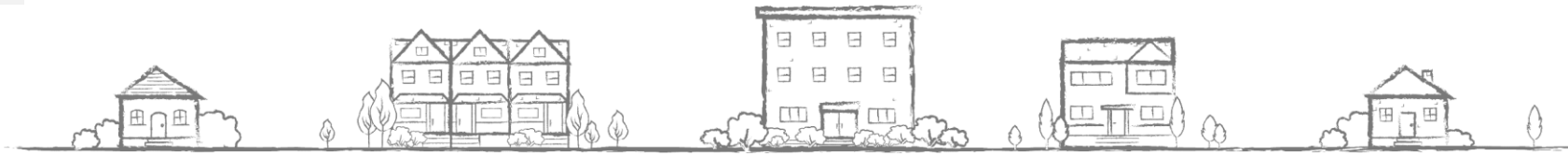
THE RESULTS

CALCULATIONS

The province requires a specific **methodology** to determine a final number of housing units that must be facilitated by the community's **Official Community Plan**

These calculations include numbers to address:

- **Extreme Core Housing Need - 0 Units Required**
- Persons Experiencing Homelessness - 1.15 units in 5 years, 2.31 units in 20 years
- Suppressed Household Formation – 2.88 units in 5 years, 11.54 units in 20 years
- Anticipated Household Growth – 28.09 units in 5 years, 44.39 units in 20 years
- Rental Vacancy Rate Adjustment –0.12 units in 5 years, 0.50 units in 20 years
- Demand Buffer – 2.32 units in 5 years, 9.28 units in 20 years



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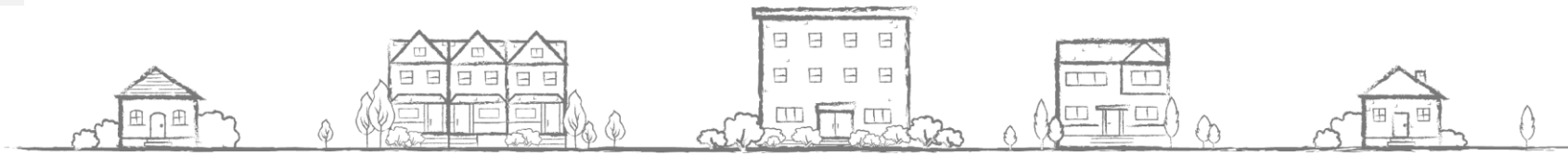
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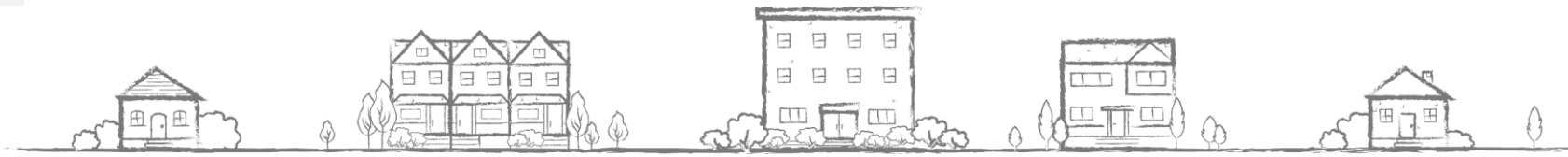
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THE RESULTS

CALCULATIONS

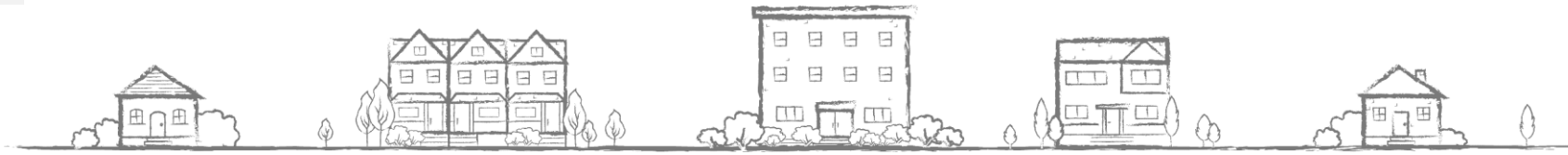
5-year total: **35**

20-year total: **68**

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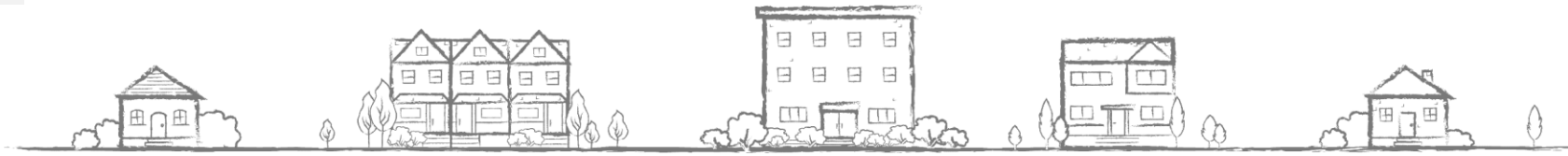
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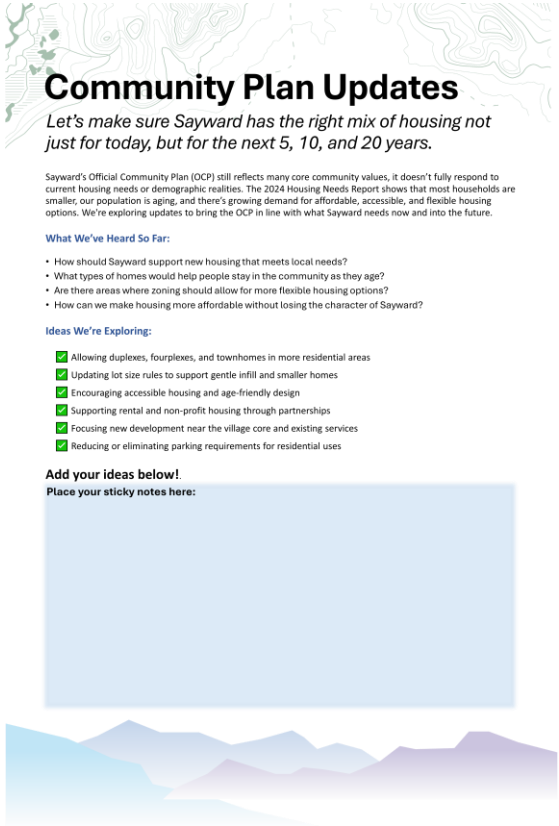
THE FINDINGS SUMMARIZED

- Need for seniors housing options
- Decrease in household size suggest need for smaller housing types
- Housing is becoming more expensive
- Need for hosing renovations and maintenance as hosing stock ages. Opportunity to encourage suites/flats to meet housing need
- Majority of homes are designed for larger families. Opportunity for retrofitting.



OPEN HOUSE

An Open House was held on **June 25th, 2025** to the public regarding the proposed changes to the OCP



Community Plan Updates

Let's make sure Sayward has the right mix of housing not just for today, but for the next 5, 10, and 20 years.

Sayward's Official Community Plan (OCP) still reflects many core community values, it doesn't fully respond to current housing needs or demographic realities. The 2024 Housing Needs Report shows that most households are smaller, our population is aging, and there's growing demand for affordable, accessible, and flexible housing options. We're exploring updates to bring the OCP in line with what Sayward needs now and into the future.

What We've Heard So Far:

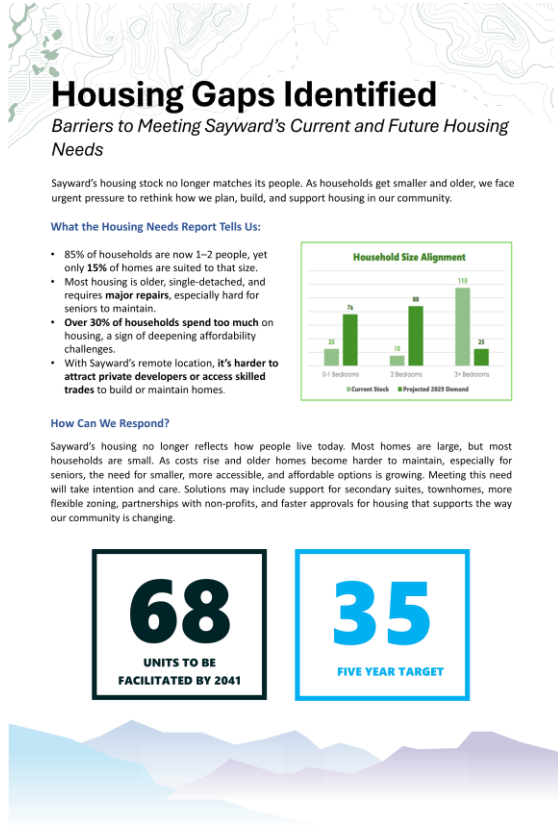
- How should Sayward support new housing that meets local needs?
- What types of homes would help people stay in the community as they age?
- Are there areas where zoning should allow for more flexible housing options?
- How can we make housing more affordable without losing the character of Sayward?

Ideas We're Exploring:

- ☑ Allowing duplexes, fourplexes, and townhomes in more residential areas
- ☑ Updating lot size rules to support gentle infill and smaller homes
- ☑ Encouraging accessible housing and age-friendly design
- ☑ Supporting rental and non-profit housing through partnerships
- ☑ Focusing new development near the village core and existing services
- ☑ Reducing or eliminating parking requirements for residential uses

Add your ideas below!.

Place your sticky notes here:



Housing Gaps Identified

Barriers to Meeting Sayward's Current and Future Housing Needs

Sayward's housing stock no longer matches its people. As households get smaller and older, we face urgent pressure to rethink how we plan, build, and support housing in our community.

What the Housing Needs Report Tells Us:

- 85% of households are now 1–2 people, yet only **15%** of homes are suited to that size.
- Most housing is older, single-detached, and requires **major repairs**, especially hard for seniors to maintain.
- **Over 30% of households spend too much** on housing, a sign of deepening affordability challenges.
- With Sayward's remote location, **it's harder to attract private developers or access skilled trades** to build or maintain homes.

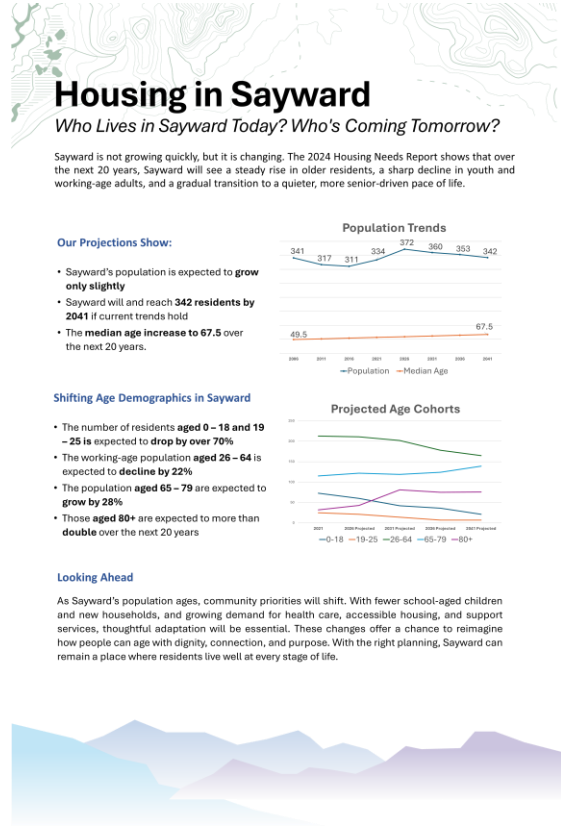
Household Size Alignment

How Can We Respond?

Sayward's housing no longer reflects how people live today. Most homes are large, but most households are small. As costs rise and older homes become harder to maintain, especially for seniors, the need for smaller, more accessible, and affordable options is growing. Meeting this need will take intention and care. Solutions may include support for secondary suites, townhomes, more flexible zoning, partnerships with non-profits, and faster approvals for housing that supports the way our community is changing.

68
UNITS TO BE FACILITATED BY 2041

35
FIVE YEAR TARGET



Housing in Sayward

Who Lives in Sayward Today? Who's Coming Tomorrow?

Sayward is not growing quickly, but it is changing. The 2024 Housing Needs Report shows that over the next 20 years, Sayward will see a steady rise in older residents, a sharp decline in youth and working-age adults, and a gradual transition to a quieter, more senior-driven pace of life.

Our Projections Show:

- Sayward's population is expected to **grow only slightly**
- Sayward will and reach **342 residents by 2041** if current trends hold
- The **median age increase to 67.5** over the next 20 years.

Population Trends

Shifting Age Demographics in Sayward

- The number of residents **aged 0 – 18 and 19 – 25 is** expected to **drop by over 70%**
- The working-age population **aged 26 – 64** is expected to **decline by 22%**
- The population **aged 65 – 79** are expected to **grow by 28%**
- Those **aged 80+** are expected to more than **double** over the next 20 years

Projected Age Cohorts

Looking Ahead

As Sayward's population ages, community priorities will shift. With fewer school-aged children and new households, and growing demand for health care, accessible housing, and support services, thoughtful adaptation will be essential. These changes offer a chance to reimagine how people can age with dignity, connection, and purpose. With the right planning, Sayward can remain a place where residents live well at every stage of life.



OPEN HOUSE FINDINGS

An Open House was held on **June 25th, 2025** to the public regarding the proposed changes to the OCP

Verbatim comments included:

"I like the ideas here and would support most of them. I am a senior and homeowner in Sayward, 321 MacMillan"
"McMillan: Not a dump"
"Transport for seniors that require medical services"
"One level townhouses, single story"
"MacMillan: Not a trailer park"
"A care home for seniors – which all facilities require doctors, nurses available – more recreation for seniors – outside trips, etc."

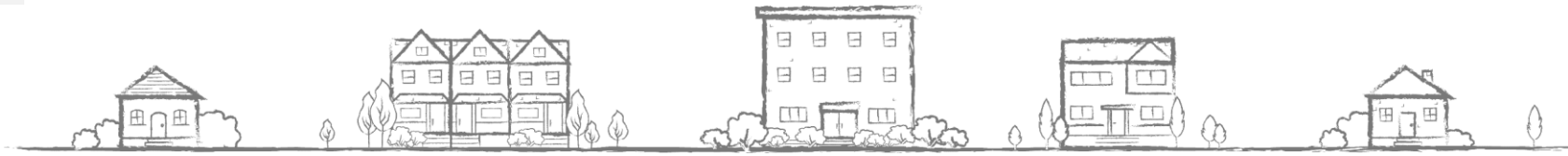
General discussion themes:

Surprise and confusion that current policies may limit housing options beyond single-family dwellings.
Support for expanding housing options, particularly for seniors, provided that new development respects the existing neighbourhood character.



PROPOSED OCP AMENDMENTS

- Added a housing objectives section (section 2.5)
- Expand housing permissions in residential zones
- Strengthen existing language around infill
- Enable housing variety across designations
- Introduce parking flexibility tools
- Plan for an aging population



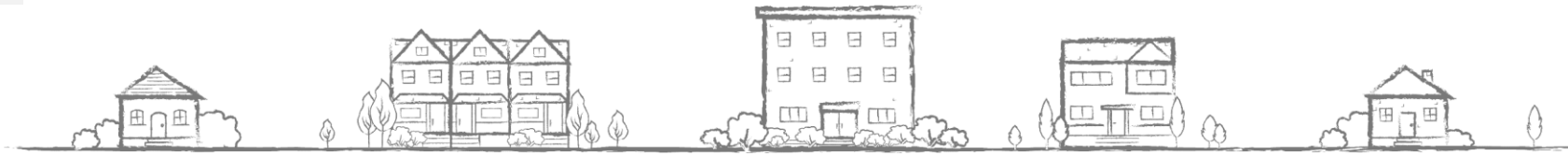
NEXT STEPS

- First Reading
- Additional Engagement(If Requested)
- Confirmation of compliance with Village plans
- Second Reading
- Public Hearing
- Third Reading and Adoption



QUESTIONS

?



From: Theresa Dennison
To: AVICC Info
Subject: REGISTER NOW: AVICC Virtual Session: "Housing Corporations and Rural Solutions"
Date: January 28, 2026 10:13:44 AM
Attachments: image001[64].png

Please forward to elected officials, the CAO and Corporate Officer:

Hello AVICC Members,

On behalf of the AVICC Executive, we are pleased to invite AVICC member elected officials and senior staff to attend a virtual education and discussion session taking place on **February 27, 2026 from 11:30am – 1:30 pm.** The session is entitled "**Housing Corporations and Rural Solutions: Expanding Access to Affordable Housing"** and will feature presentations by Senior Staff from the Capital Region Housing Corporation, the CRD's Rural Housing Pilot Program, and the Comox Valley Housing Authority with an opportunity to participate in Q & A throughout the session using the Slido app.

There are limited spaces available and registration is required at the following link:

REGISTER NOW.

AVICC member elected officials and Senior Staff are invited to attend. Please email info@avicc.ca if you would like to request that an invitation be forwarded to potential additional attendees who are not AVICC members.

Join us to explore innovative approaches to expanding access to affordable housing across British Columbia. Hear from the Capital Region Housing Corporation (CRHC) with an overview of one of the province's largest non-profit housing providers and the challenges faced in delivering housing. Discover the CRD's Rural Housing Program, a three-year pilot led which offers tailored, community-based solutions for rural areas such as the Southern Gulf Islands and Salt Spring Island. Learn how this initiative tackles barriers related to scale and growth, with the potential to be expanded to other regions. Additionally, the Comox Valley Regional District will share strategies behind the launch of the Comox Valley Housing Authority, set to drive non-market rental housing development from 2026 onward.

Register now to gain valuable insights and contribute to the conversation on advancing affordable housing in both urban and rural communities. A recording will be available after the session for AVICC members to access for a limited time. If you have any

questions, please do not hesitate to reach out.

Thank you,

Theresa Dennison
Executive Director | Association of Vancouver Island and Coastal Communities
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The AVICC acknowledges that we are grateful to live, work, and play on the traditional territories of the Coast Salish, Nuu-Chah-Nulth and Kwak-Waka'wakw Peoples

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Strathcona
REGIONAL DISTRICT

British Columbia, Canada

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2026 – 2030 Financial Plan

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GFOA Recognition:

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Strathcona Regional District for its annual budget for the fiscal year beginning January 1, 2025. This is the fourth consecutive year that the Regional District has qualified for this prestigious award. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to satisfy program requirements and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Strathcona Regional District
British Columbia

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

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Message from the Chief Administrative Officer

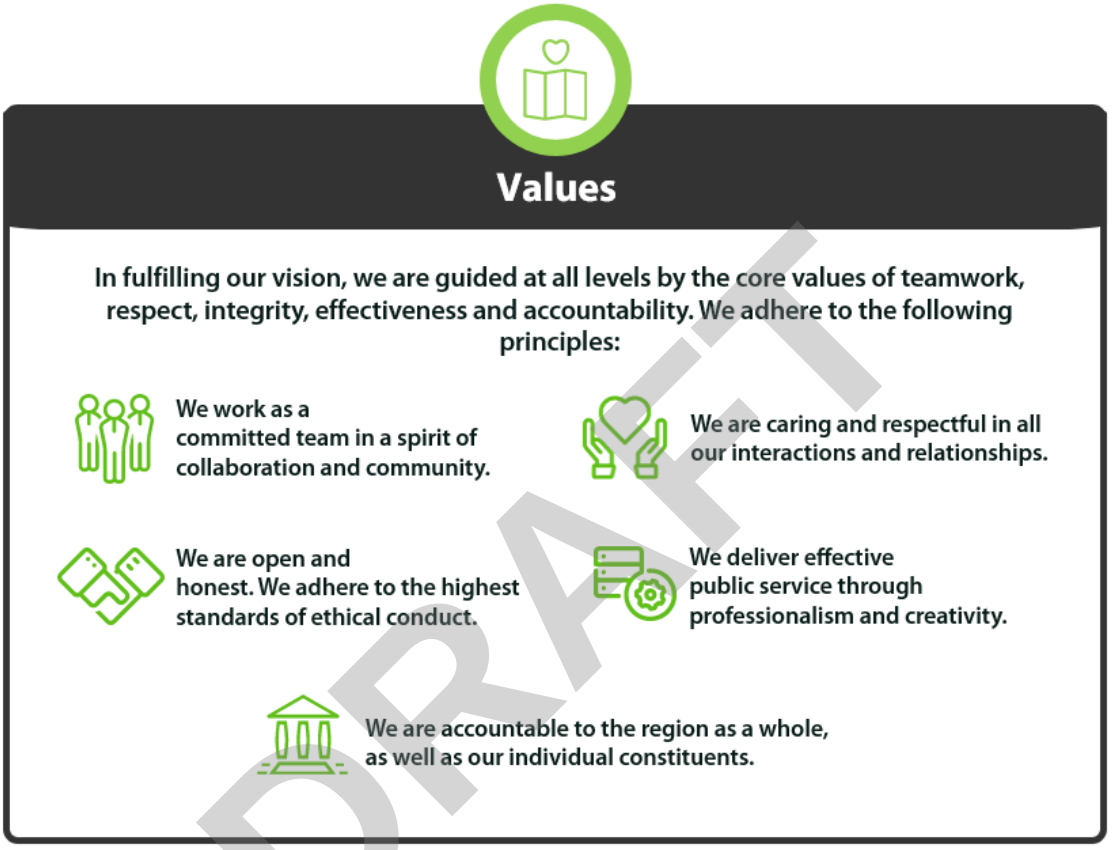
Placeholder, to be added post-approval

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MISSION:

To provide the citizens with a healthy environment and social well being that leads to a vibrant quality of life through responsible economic development and effective delivery of service.

VALUES:



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VISION STATEMENT:

The Board's vision is to create a connected, resilient, self-sufficient region that honours and values diversity, seeks collaboration and partnership opportunities, promotes reconciliation with First Nations communities and actively stewards our natural environment.



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More information available on the SRD.ca website.

Appointed Officers & Senior Management:

Chief Administrative Officer	David Leitch *
Chief Financial Officer	Mike Harmston †
Corporate Officer	Tom Yates‡
Manager, Corporate Operations	Edith Watson ᵽ
Senior Manager, Human Resources	Amy Heath
Senior Manager, Community Services	Aniko Nelson
Senior Manager, Engineering Services	Wolfang Parada
Senior Manager, Strathcona Gardens	Robin Kentrop

Appointments:

* Chief Administration †Chief Financial Officer ‡ Corporate Administrator ᵽ Chief Elections Officer

The Strathcona Regional District (SRD) operates under a four-year strategic plan. In building the 2023-2027 plan the Board chose to perform the following steps:

Step 1 – Collecting individual thoughts and ideas:

In building this plan, Board members were individually asked to identify opportunities and challenges and provide feedback on where the community and organization were performing well and/or needed assistance. Previous strategic priorities were reviewed as well as comments gathered from public meetings.

Step 2 – Get together:

Board members and senior management attended a workshop with an external facilitator. The results of the previous step were shared. Board members discussed the emerging themes as well as the need to maintain priorities that are currently well in hand.

Step 3 – Draft plan

Notes were compiled and used to develop a preliminary plan that was reviewed by senior management and presented to the Board.

Step 4 – Approval and implementation:

Once the Board has considered and approved the plan, management will identify current activities that support the Board's focus areas and recommend steps to make progress against new themes.

Step 5 – Progress Review and Reporting:

Management will provide an annual report to the Board and public on progress against focus areas.

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Community Well-Being

AREAS OF FOCUS

Support affordability and housing diversity so that our residents, young and old can grow and stay in our communities.

Identify and consider transportation initiatives that safely move people, goods and services between our communities and beyond.

Explore initiatives that develop robust and diverse economic conditions for our communities with income-generating opportunities for our residents.

Identify and support initiatives that improve health and well-being in our communities.

Climate Resiliency

AREAS OF FOCUS

Proactively prepare our communities and residents to adapt and respond to emergency events and climate change impacts.

Support climate resiliency efforts and mitigation of climate change through local and subregional initiatives.

Explore opportunities to reduce our carbon footprint in the delivery of services.

Good Governance

AREAS OF FOCUS

Proactively communicate and engage with our communities.

Continue to build relationships with First Nations communities and provide opportunities to explore areas of shared focus and interest.

Build sound and efficient systems to protect the region's assets and deliver services in a reliable, and fiscally responsible way.

Prioritize good governance that recognizes the diversity of our region and focuses on areas of common interests.

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April 1, 2026

Strathcona Regional District Residents and Stakeholders,

How to Navigate the Document:

Regional districts are a unique form of local government in Canada. The province of British Columbia is divided into 27 regional districts whose boards consist of members representing electoral areas, municipalities and Treaty First Nations. The purposes of a regional district include the stewardship of regional public assets and the promotion of the current and future economic, social, and environmental well-being of the region. Collectively, the Regional District Board serves as the governing body of the organization.

The Strathcona Regional District (SRD) is composed of five municipalities, one Treaty First Nation, and four Electoral Areas. To better meet the needs of residents, taxpayers, and elected officials, this financial plan is **organized by tax jurisdiction rather than by department**. This approach allows readers to more easily understand how services are funded within their specific area and how taxation impacts vary across the region. Instead of grouping all administrative, recreation, or protective services together, services are presented within their respective regional, subregional, or local service areas. This structure enables readers to extract and review only the portions of the financial plan that apply to their community or jurisdiction.

For readers seeking a district-wide perspective, the Introduction section contains consolidated exhibits and summary charts, including the total capital program, reserve fund balances, and outstanding debt. Detailed breakdowns of these consolidated figures are provided in the service function pages that follow within each regional segment.

Many readers will be primarily interested in understanding the **current year tax requisition change** applicable to their area. Each regional section includes a year-over-year taxation comparison chart that highlights these changes. For convenience, the digital Table of Contents links directly to these charts. A "Budget in Brief" section immediately follows this transmittal letter and provides a high-level taxation summary for an average residential property across the region.

Financial Structure:

In order for the SRD to offer a service, assume a liability, or collect fees or taxes, a service establishment bylaw must first be adopted that defines both the service area and its funding authority. As a result, the **SRD operates as a collection of distinct service functions** that apply to one or more electoral areas or municipal jurisdictions.

Each established service function is presented on its own page within this financial plan. Legislation restricts the transfer of funds between service functions, and revenues raised for a specific service—whether through property taxation, user fees, or other sources—may only be used to fund expenditures within that defined service boundary. This framework ensures transparency, accountability, and fairness among taxpayers.

Methodology and Basis of Budgeting:

The financial plan presented in this document has been prepared using the **modified accrual basis of accounting**, consistent with Generally Accepted Accounting Principles (GAAP) and the SRD's Board-approved financial policies. This same basis is used for the SRD's annual financial statements and Statement of Financial Information (SOFI). As a result, the basis of budgeting and the basis of accounting are aligned. Please refer to the Finance section of our webpage for more information.

This financial plan is intended to enhance public understanding of the financial priorities, policies, constraints, and the broader fiscal environment in which the SRD operates. Where this document quotes average household tax estimates, those amounts only include tax amounts directly requisitioned by the SRD and exclude other jurisdictional taxes and the provincial Surveyor of Taxes collection fee.

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This document complements the reports and presentations provided to the Board throughout the year and is intended to support informed public dialogue regarding the Board's strategic priorities, financial policies, service pressures, and resource constraints.

The financial plan represents a balanced and responsible spending plan for the upcoming fiscal year while also recognizing longer-term service and infrastructure needs. Significant effort has been made to ensure the plan is fiscally sustainable, aligned with Board priorities, responsive to community needs, and supportive of the region's economic stability.

The Community Charter requires that all anticipated expenditures be fully funded through identified revenue sources. Regional districts are not permitted to incur an accumulated operating deficit and must adopt a balanced financial plan prior to March 31 of each year.

Long-range operating financial plan and methodological assumptions:

Pursuant to Section 374(3) of the Local Government Act, the SRD is required to prepare a five-year financial plan comprising the year in which the plan comes into force and the subsequent four years.

Economic projections are developed using a combination of current operational data, known contractual obligations, approved capital plans, and emerging service demands. Historical expenditure patterns are reviewed alongside current service levels to establish a baseline, which is then adjusted to reflect anticipated changes in demand, regulatory requirements, staffing needs, and asset condition. Where applicable, approved Board policies—such as reserve targets, debt management guidelines, and user fee recovery principles—are incorporated into the forecasting process.

Assumptions regarding future revenues and expenditures are informed by multiple sources, including BC Consumer Price Index (BC-CPI) and Industrial Project Price Index forecasts, information received from suppliers and contractors, collective agreement provisions, insurance and utility cost projections, and known or anticipated regulatory and legislative changes. Where available, sector-specific indices are used in place of general CPI to better reflect actual cost drivers. Revenue forecasts also consider assessment growth, user fee trends, grant eligibility and timing, and the maturity or expiry of time-limited funding arrangements.

To improve the reliability of the long-range outlook, conservative assumptions are generally applied, particularly in areas subject to market volatility such as construction costs, fuel, and contracted services. Sensitivity to inflationary pressures and cost escalation is monitored annually and adjustments are made as updated information becomes available.

Where assumptions deviate materially from prevailing inflationary trends, involve non-routine expenditures, or reflect anticipated changes to service levels, staffing, or delivery models, additional explanation is provided within the relevant service function pages. This approach ensures transparency, supports informed decision-making by the Board, and allows readers to clearly understand the drivers behind projected financial changes over the five-year planning horizon.

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Significant budgetary items and trends:

The following items represent notable budgetary pressures, risks, and trends influencing the 2026 Financial Plan.

Inflationary Pressures and Cost Escalation
Although inflation has moderated from recent peak levels, cost escalation continues to affect operating and capital budgets, particularly in areas such as construction, insurance, utilities, contracted services, and specialized professional services. The 2026 financial plan reflects cautious assumptions and incorporates updated supplier information where available. In several service areas, cost increases are being partially mitigated through reserve usage, phased implementation, or service level adjustments.

Shift Toward Proactive Planning and Risk Management
A notable trend in the 2026 budget is the continued shift from reactive decision-making toward proactive, multi-year planning. This includes expanded use of asset management data, reserve strategies, long-term capital forecasting, and scenario analysis to better manage financial risk and reduce exposure to sudden cost increases or service disruptions.

Intergovernmental Funding Dependence and Grant Volatility
The financial plan continues to rely on senior government funding for certain capital projects and strategic initiatives. While grant programs provide significant opportunities to advance infrastructure and community priorities, they also introduce timing and eligibility uncertainty. The 2026 budget reflects a cautious approach to grant-dependent projects, with contingency planning and clear identification of funding assumptions.

Priorities and Issues for the Upcoming Year:

As we look ahead to 2026, the SRD remains focused on delivering core services efficiently while responding to emerging challenges and opportunities. Key priorities for the year include:

Workforce Housing and Land Use Readiness
Across the region, workforce availability continues to influence service delivery, capital project timelines, and operational resilience. Rising housing costs, limited rental supply, and competition from other jurisdictions have made it increasingly difficult to recruit and retain skilled staff, contractors, and essential service providers. In response, the 2026 Financial Plan reflects a growing emphasis on initiatives that support workforce stability, including partnerships, policy development, and capital planning decisions that consider housing availability and livability as critical infrastructure.

While the SRD is not a direct housing provider in most service areas, the 2026 budget includes resources to support planning, coordination, and enabling infrastructure that facilitate workforce housing development. This includes work related to land use planning, servicing assessments, and collaboration with member municipalities, Indigenous partners, non-profit housing providers, and senior levels of government. These efforts are intended to support continuity of service delivery and long-term community capacity rather than to create new service mandates.

Recreational and Community Amenities to Support Recruitment and Retention
Quality-of-life amenities are increasingly recognized as essential to attracting and retaining workers and families. The 2026 capital and operating plans continue to prioritize investment in recreational facilities, trails, community halls, and outdoor amenities that enhance livability and community connection. These investments support not only resident well-being, but also regional economic development by strengthening the SRD's ability to compete for skilled labour.

Capital planning for recreational assets places an emphasis on lifecycle sustainability, energy efficiency, accessibility, and multi-use design to maximize long-term value and reduce future operating pressures.

Collaboration with Healthcare and Social Service Partners
The SRD continues to experience indirect impacts from regional healthcare capacity constraints, including pressures related to emergency response, housing instability, and community well-being. In 2026, the organization will increase collaboration with healthcare authorities, service providers, and community organizations to better align planning efforts, share data, and support coordinated responses where local government roles intersect with health and social services.

While healthcare delivery is not a regional district mandate, the financial plan recognizes the importance of inter-agency collaboration in addressing shared challenges such as aging populations, workforce shortages, emergency preparedness, and community resilience.

Strengthening Relationships with First Nations
Advancing respectful and constructive relationships with Indigenous partners remains a significant organizational focus in 2026. Budget provisions support continued engagement, capacity-building, and collaboration with First Nations on land use planning, service delivery, emergency management, and infrastructure initiatives. These efforts reflect a commitment to reconciliation and to building durable partnerships based on mutual respect, transparency, and shared long-term interests.

Where possible, projects and planning processes are being designed to enable early engagement and opportunities for collaboration rather than consultation late in the process.

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Conclusion:

This financial plan represents a shared investment in the region's future—supporting essential services, community well-being, and long-term resilience while remaining mindful of affordability and fiscal responsibility. Please refer to the individual service function pages in the later sections of this financial plan for more detailed discussion on the challenges and opportunities that will be focused on in each of the District's service functions.

I trust that you find this document easy to read and understand, and that it provides you greater understanding of our financial plan. If you have questions or comments, please contact me at finance@srd.ca or 250-830-6720.

With appreciation,

Mike Harmston, CGA, CPA
Chief Financial Officer
Strathcona Regional District

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2026 Budget timeline:



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Budget process: Please refer to the budget process section toward the end of this document for a more in-depth discussion on how the budget process flows throughout the year including how projects and initiatives are first introduced, analysed, approved in the budget, and then finalized.

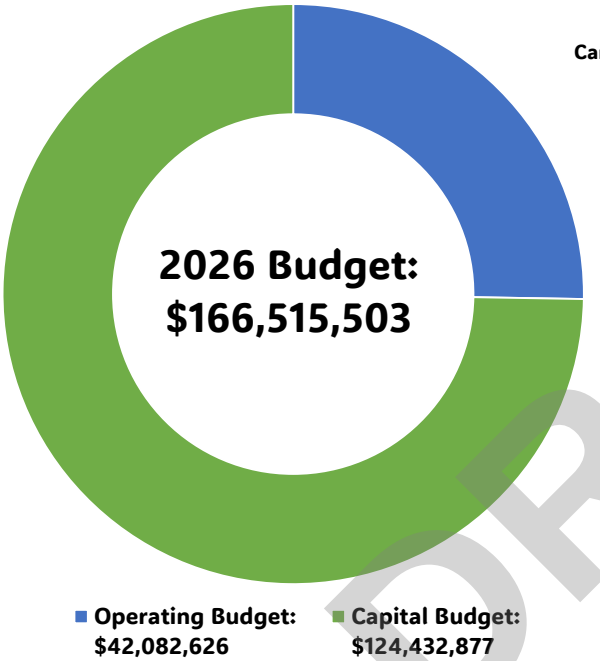
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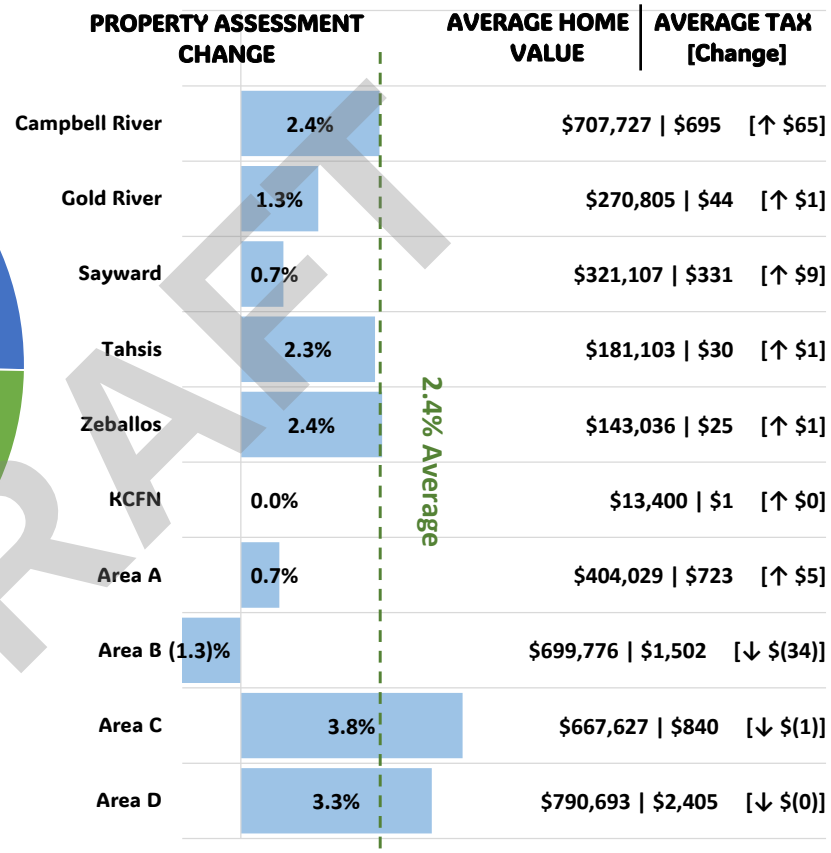
Financial Outlook

The 2026-2030 Financial Plan has been designed to advance the Board's strategic plan by advancing community well-being, climate resiliency, and good governance. The Plan reflects a shift from capital delivery to operations, with major community investments, most notably the recreation complex, housing initiatives, and broadband services, entering service and beginning to deliver benefits to residents. Despite continued inflationary pressures, the Financial Plan balances affordability with the need to sustainably operate and maintain critical infrastructure and services. These investments position the region for long-term growth, connectivity, and livability, while reinforcing the Board's commitment to responsible financial management.

2026 Budget Composition



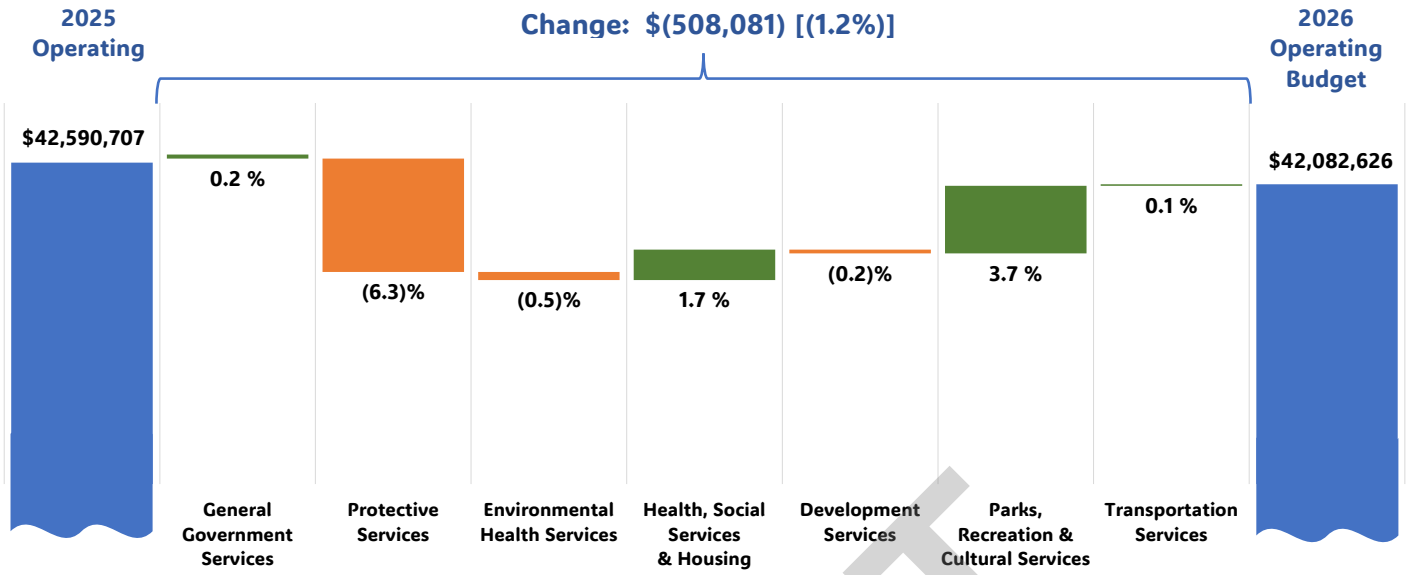
2026 Assessment/Tax Change



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Board Strategic Plan	Notable initiatives to achieve goals. [Function Code Reference]
Community Well Being	- $5M+ Regional Housing Project & Just-Like Home Initiative. [450 & 451] - $100M+ Recreate project including sport and rehabilitation facilities. [640] - Ongoing support Community Health Network [401] - $3M+ in funding over 5 years for community grants. [various] - $2M funding for Broadband Connectivity and Earthquake Early Warning [149]
Climate Resiliency	- $500K for Earthquake Early Warning System. [149] - $2.5M Active Transportation and electric vehicle infrastructure [111 & 421] -$4.6M Sewer Treatment, Water System Improvements, and Drainage. [296, 319, & 331]
Good Governance	- $265K for First Nations Reconciliation initiatives. [118] - $350K Records Management, Boardroom Operations, and Website projects [111 & 640] - $130K Board and Staff certification, education and training allowances [various]

2025 to 2026 Operating Budget Change



Notable Changes to the Operating Budget:

For clarity, changes to the operating budget do not reflect annual changes to taxation; rather changes reflect all operating activity included grant funded project, debt flow throughs to municipal members, and other non-cash transactions.

The section below delves into the primary factors driving annual changes in the operating budget, going beyond the typical fluctuations that occur from year to year. While routine variations in revenue and expenditure are expected in any financial cycle, this analysis highlights significant contributors that play a pivotal role in shaping the budget. Understanding these elements provides valuable insight into the broader dynamics influencing the organization's financial planning and resource allocation.

General Government Services - $123,778 Total Increase: $195,000 combined decrease in Municipal, General, and Electoral Area Administration; inflationary increases were more than offset by budget reductions from projects being completed (website, indigenous engagement grant), lower reserve transfers (corporate building, fleet) and rental income from 2nd floor tenant. $88,000 reduction in community Gas Tax projects and interest transfers. $198,000 increase in Feasibility Study budgets (primarily Area D, funded by Gas Tax). $49,000 Increase for 2026 Election support costs (funded by reserves). $35,000 Net decrease for municipal debt servicing (flow-thru). $38,000 increase for repairs and maintenance related to exterior renovation project and new janitorial servicing costs.

Protective Services – $2,676,859 Total Decrease: Primarily relates to partial completion of multi-year grant projects, lower costs being carried forward from 2025 into 2026.

Environmental Health - $193,904 Total Decrease: $175,000 decrease in the Area D Water capital transfer and a $72,000 reduction in bulk water cost estimates. Bulk water estimates are based on prior-year actuals; 2024 was a high-volume year, which inflated the 2025 estimate. Modest rate reductions and lower consumption are anticipated as a result of leak detection and conservation benefits associated with the Water Meter Project.

Health, Social Services & Housing - $718,662 Total Increase: $638,000 Increase for Regional Housing projects building works are project to complete in 2026 and operations will begin; the increases is primarily funded by surplus/reserves. $80,000 Increase related to Area B community projects, funded by Gas Tax and Grants.

Development Services - $88,843 Total Decrease: $85,063 Decrease in senior grant funded projects.

Parks, Recreation & Cultural Services - $1,595,598 Total Increase: A $1,820,000 increase in debt servicing reflects approved changes to the RECREATE Project, with servicing costs phased in over multiple years. This represents the final half of the increase approved in 2025 which had been priced in using a higher interest rate. An $88,000 combined reduction across all Parks services primarily reflects completed projects and lower reserve transfer requirements.

Transportation Services - $39,460 Total Increase: Primarily relates to increased transit costs in Area D.

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Function #	Function Name
Municipalities	
100	Municipality Administration
190	Other Juristictions Debt
192	Other Juristictions Debt - Campbell River
196	Other Juristictions Debt - Sayward
197	Other Juristictions Debt - Tahsis
Corporate Services	
110	General Administration
111	Administration - Management Services
112	Administration - Regional Board
113	Administration - Financial Services
114	Administration - Corporate Office Space
115	Administration - Human Resources
116	Administration - Information Services
117	Administration - Vehicle Pool
118	Administration - Strategic Initiatives
119	Administration - Fiscal Services & Capital
201	Administration - Regional Fire
401	Strathcona Community Health Network
Regional Services	
149	Regional Broadband
150	Feasibility Studies - Regional
199	Debt - Other Juristictions
245	Sayward Volunteer Fire Department
272	Strathcona Emergency Program
275	911 Answering Service
450	Regional Housing
451	Just Like Home
510	Planning (Non Part 26)
Electoral Area Shared Services	
130	Electoral Area Administration
131	Election Services
135	Gas Tax (CWF) Projects
340	Liquid Waste Planning
500	Planning
501	Planning - GIS
502	Planning - Bylaw Enforcement
630	Vancouver Island Regional Library
Electoral Area A	
120	Grant in Aid Area A
151	Feasibility Studies - Electoral Area A
247	Duncan Bay Area Fire Protection
271	Kyuquot Nootka Emergency Program
294	Noise Control - Area A
364	Area A Kyuquot Nootka Solid Waste
368	Sayward and Area A Sayward Refuse
370	Solid Waste Local Service - Sayward Valley
534	House Numbering Area A Sayward
554	Economic Development - Area A Sayward
677	Kyuquot Community Hall
680	Sayward Valley Heritage Hall

Function #	Function Name
Electoral Area B	
126	Grant In Aid Area B
157	Feasibility Studies - Electoral Area B
250	South Cortes Fire Protection
251	Cortes Island First Responder
341	Liquid Waste Management - Area B
374	Area B Refuse Disposal
376	Cortes Island Refuse Collection
535	House Numbering Area B
617	Community Parks Area B
682	Cortes Island Community Halls
697	Heritage Conservation - Area B
Electoral Area C	
127	Grant In Aid Area C
132	Wharves
158	Feasibility Studies - Electoral Area C
255	North Quadra Assistance Response
331	Quathiaski Cove Sewer
332	Quathiaski Cove Sewer Ext #1
536	House Numbering Area C
555	Economic Development - Area C
618	Community Parks Area C
685	Quadra Island Community Hall Subsidy
698	Heritage Conservation - Area C
770	Electoral Area C Street Lighting Service
Electoral Area D	
123	Grant In Aid Area D
154	Feasibility Studies - Electoral Area D
210	Electoral Area D Fire Protection
285	Building Inspection
290	Electoral Area D Animal Control
295	Noise Control - Area D
296	Oyster River Flood Protection
297	Soil Deposit & Removal Control
298	Unsightly Premises
318	Craig Road Water
319	Electoral Area D Water
342	Liquid Waste Management - Area D
362	Electoral Area D Wood Debris Removal
533	House Numbering Area D
614	Community Parks Area D
750	Electoral Area D Street Lighting Service
785	Transit - Area D
790	Oyster River Bank Protection
Strathcona Gardens	
640	Strathcona Gardens
641	Strathcona Gardens - Administration & Concession
642	Strathcona Gardens - Aquatics, Fitness & Rehab
643	Strathcona Gardens - Facility Operations
644	Strathcona Gardens - Ice & Other Programs

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FUNCTIONS: (aka services) A service may consist of one or more distinct functions. For example, several of the SRD's solid waste services include both a curbside collection function—applicable only to specific service areas—and a disposal function, which applies region-wide as disposal facilities are accessible to all residents.

Unlike municipalities and other local governments, regional districts face additional statutory constraints when establishing or operating services. Each service, and each of its functions, must be expressly authorized through provincial legislation, the regional district's Letters Patent, or a Board bylaw.

By legislation, each service function must be financially self-sustaining. Revenues, expenditures, reserves, obligations, and any accumulated surpluses or deficits are restricted to that specific function and may not be transferred to or from other services or functions.

All functions must present a 5-year operating budget; if applicable they may also include a capital budget, reserve fund(s), and any debt obligations. Any reference to a "sub-function" simply means the SRD has segregated the function into multiple parts to better report on various activities, Corporate Services for example is broken down into managerial, fleet, finance, HR, etc.

FUNDS: Overall, the financial plan is a collection of service functions broadly categorized into a General Fund, Water Fund, and Sewer Fund. In broad terms, the General Fund represents the cost of providing any local/regional services other than the water and sanitary sewer utilities. Each fund's service functions are further categorized based on their primary objectives, with categories established by the BC Government.

REGIONS: This financial plan is constructed to group all functions within their applicable tax jurisdictions to better align the reporting needs with the various stakeholders.

JURISDICTION	REPORTING SEGMENT	TAX REQUSITION APPLIES TO:
Municipalities	Regional Board Segment	All of the SRD's member municipalities and treaty First Nations
Other jurisdictions		Limited to 3rd party debt administration (no tax requisition)
Corporate Services		All of the SRD's member municipalities and electoral areas
Regional Services		One or more of the member municipalities and electoral areas
Electoral Areas	Electoral Area Services Committee Segment	One or more of the member electoral areas
Area A		Electoral Area A, or a portion of Electoral Area A
Area B		Electoral Area B, or a portion of Electoral Area B
Area C		Electoral Area C, or a portion of Electoral Area C
Area D		Electoral Area D, or a portion of Electoral Area D
Strathcona Gardens	Strathcona Gardens Commission Segment	City of Campbell River and Electoral Area D

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FUNCTION CODE & DESCRIPTION	FUND:	GENERAL								WATER	SEWER
	SERVICE CATEGORY	General government services	Other juristictions debt	Protective services	Environmental health services	Health, social services & housing	Development services	Parks, recreation and cultural services	Transportation services	Water Distribution	Sewage Treatment & Disposal
Function Name											
Municipalities:											
100 - Municipality Administration		X									
190 - Other Juristictions Debt			X								
192 - Other Juristictions Debt - Campbell River			X								
196 - Other Juristictions Debt - Sayward			X								
197 - Other Juristictions Debt - Tahsis			X								
Corporate Services:											
110 - Administration - General Government		X									
Regional Services:											
149 - Regional Broadband		X									
150 - Feasibility Studies - Regional		X									
199 - Debt - Other Juristictions			X								
245 - Sayward Volunteer Fire Department				X							
272 - Strathcona Emergency Program				X							
275 - 911 Answering Service				X							
450 - Regional Housing						X					
451 - Just Like Home						X					
510 - Planning (Non Part 26)							X				
Electoral Areas:											
130 - Electoral Area Administration		X									
135 - Gas Tax (CWF) Projects		X									
340 - Liquid Waste Planning					X						
500 - Planning							X				
630 - Vancouver Island Regional Library								X			
Electoral Area A:											
120 - Grant in Aid Area A		X									
151 - Feasibility Studies - Electoral Area A		X									
247 - Duncan Bay Area Fire Protection				X							
271 - Kyuquot Nootka Emergency Program				X							
294 - Noise Control - Area A				X							
364 - Area A Kyuquot Nootka Solid Waste					X						
368 - Sayward and Area A Sayward Refuse					X						
370 - Solid Waste Local Service - Sayward Valle					X						
534 - House Numbering Area A Sayward							X				
554 - Economic Development - Area A Sayward							X				
677 - Kyuquot Community Hall								X			
680 - Sayward Valley Heritage Hall								X			

^ Denotes service function applies to only a portion of the electoral area.

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FUNCTION CODE & DESCRIPTION	FUND:	GENERAL								WATER	SEWER
	SERVICE CATEGORY	General government services	Other juristictions debt	Protective services	Environmental health services	Health, social services & housing	Development services	Parks, recreation and cultural services	Transportation services	Water Distribution	Sewage Treatment & Disposal
Function Name											
Electoral Area B:											
126 - Grant In Aid Area B		X									
157 - Feasibility Studies - Electoral Area B		X									
250 - South Cortes Fire Protection				X							
251 - Cortes Island First Responder				X							
341 - Liquid Waste Planning - Area B					X						
374 - Area B Refuse Disposal					X						
376 - Cortes Island Refuse Collection					X						
421 - Community Social Initiatives						X					
535 - House Numbering Area B							X				
617 - Community Parks Area B								X			
682 - Cortes Island Community Halls								X			
697 - Heritage Conservation - Area B								X			
Electoral Area C:											
127 - Grant In Aid Area C		X									
132 - Wharves		X									
158 - Feasibility Studies - Electoral Area C		X									
255 - North Quadra Assistance Response				X							
331 - Quathiaski Cove Sewer											X
332 - Quathiaski Cove Sewer Ext #1											X
536 - House Numbering Area C							X				
555 - Economic Development - Area C							X				
618 - Community Parks Area C								X			
685 - Quadra Island Community Hall Subsidy								X			
698 - Heritage Conservation - Area C								X			
770 - Electoral Area C Street Lighting Service									X		
Electoral Area D:											
123 - Grant In Aid Area D		X									
154 - Feasibility Studies - Electoral Area D		X									
210 - Electoral Area D Fire Protection				X							
285 - Building Inspection				X							
290 - Electoral Area D Animal Control				X							
295 - Noise Control - Area D				X							
296 - Oyster River Flood Protection				X							
297 - Soil Deposit & Removal Control				X							
298 - Unsightly Premises				X							
318 - Craig Road Water										X	
319 - Electoral Area D Water										X	
342 - Liquid Waste Planning - Area D					X						
362 - Electoral Area D Wood Debris Removal					X						
533 - House Numbering Area D							X				
614 - Community Parks Area D								X			
750 - Electoral Area D Street Lighting Service									X		
785 - Transit - Area D									X		
790 - Oyster River Bank Protection									X		
Strathcona Gardens:											
640 - Strathcona Gardens								X			

^ Denotes service function applies to only a portion of the electoral area.

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FUND BALANCES: The following tables provide a detailed breakdown of the fund balances for the General Fund, Water Fund, and Sewer Fund. In essence, the term "fund balance" refers to the total accumulated surplus within a specific fund. This balance includes several components, such as operating reserves, which are set aside to cover day-to-day operational needs, as well as capital reserves designated for infrastructure projects and long-term investments. Additionally, it encompasses land acquisition funds allocated for future property purchases and any other special reserve balances earmarked for specific purposes. Together, these elements combine to represent the overall financial health and resources available within each fund.

Any evaluation of the final fund balance should consider both the immediate and long-term capital requirements necessary to maintain and support the infrastructure associated with the fund, as well as the underlying operating risks associated with each service function.

General Fund	2023 FY Actual	2024 FY Actual	2025 FY Forecast	2026 FY Budget
Fund Balance - January 1	**$ 25,959,743**	**$ 33,133,793**	**$ 35,060,732**	**$ 38,021,196**
Property value tax requisition	$ 15,084,799	$ 17,223,285	$ 19,917,557	$ 21,695,227
Sales of services	1,945,412	2,157,402	2,031,021	2,641,994
Debt recoveries	1,439,709	1,432,690	1,428,784	2,184,626
Other revenue	3,447,461	4,290,221	3,893,162	2,628,923
Conditional transfers	4,467,408	2,530,263	3,933,162	3,635,441
Unconditional transfers	170,000	188,000	170,000	170,000
Grants in lieu of taxes	258,399	284,221	254,680	261,260
TOTAL REVENUE	26,813,188	28,106,082	31,628,366	33,217,471
General government services	5,375,118	4,644,562	7,597,077	9,156,056
Protective services	2,978,544	3,538,288	5,594,454	5,269,189
Environmental health services	338,403	328,317	271,978	343,116
Health, social services & housing	18,332	42,233	20,870	364,011
Development services	792,714	1,062,064	816,911	1,310,422
Parks, recreation and cultural services	7,944,361	8,445,651	8,448,561	9,197,866
Transportation services	245,682	290,544	348,234	357,012
Capital outlay and other contributions	398,001	6,286,520	3,693,733	11,670,541
Debt interest	714,064	775,963	1,085,657	3,807,834
Debt principal	833,919	765,001	790,426	2,395,198
TOTAL EXPENSE	19,639,138	26,179,143	28,667,901	43,871,245
Fund Balance - December 31	**$ 33,133,793**	**$ 35,060,732**	**$ 38,021,196**	**$ 27,367,422**
General Fund Reserve Balances:				
Appropriated Surplus Reserves	$ 2,629,856	$ 3,304,307	$ 3,591,763	$ 5,392,572
Future Expenditure Reserves	1,344,774	1,312,135	1,278,508	1,129,463
Capital Reserves	14,628,153	14,873,107	18,466,911	15,415,831
Land Acquisition Reserves	187,791	142,250	136,349	109,003
Endowment Funds	153,236	153,236	153,236	153,236
Other Reserves	9,779,426	9,857,985	9,457,294	5,167,318
Reserve Segment Balances	**28,723,236**	**29,643,020**	**33,084,060**	**27,367,422**
Ending Surplus	**4,410,557**	**5,417,712**	**4,937,137**	**-**
TOTAL	**$ 33,133,793**	**$ 35,060,732**	**$ 38,021,196**	**$ 27,367,422**

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Water Fund	2023 FY Actual	2024 FY Actual	2025 FY Forecast	2026 FY Budget
Fund Balance - January 1	**$ 1,685,320**	**$ 2,209,878**	**$ 2,532,413**	**$ 2,919,018**
Property value tax requisition	$ 526,628	$ 543,569	$ 499,482	$ 290,106
Frontage and parcel taxes	11,848	11,764	11,783	11,647
Sales of services	1,426,260	1,382,196	1,413,865	1,381,365
Other revenue	102,556	106,848	80,448	51,961
Transfers from own funds	-	-	-	50,000
TOTAL REVENUE	2,067,292	2,044,377	2,005,578	1,920,079
Labour, materials, and contracted services	1,518,540	1,712,491	1,580,051	1,749,014
Debt interest	6,575	6,575	6,575	6,575
Debt principal	4,648	4,648	4,648	4,648
TOTAL EXPENSE	1,542,734	1,721,842	1,618,973	1,895,237
Fund Balance - December 31	**$ 2,209,878**	**$ 2,532,413**	**$ 2,919,018**	**$ 2,943,860**
Water Fund Reserve Balances:				
Appropriated Surplus Reserves	$ 246,336	$ 259,047	$ 267,596	$ 272,948
Future Expenditure Reserves	199,338	209,624	216,542	83,173
Capital Reserves	1,316,730	1,745,755	2,248,898	2,587,739
Reserve Segment Balances	**1,762,404**	**2,214,426**	**2,733,036**	**2,943,860**
Ending Surplus	**447,474**	**317,987**	**185,982**	**-**
TOTAL	**$ 2,209,878**	**$ 2,532,413**	**$ 2,919,018**	**$ 2,943,860**

Sewer Fund	2023 FY Actual	2024 FY Actual	2025 FY Forecast	2026 FY Budget
Fund Balance - January 1	**$ 112,873**	**$ 182,386**	**$ 251,652**	**$ 339,690**
Frontage and parcel taxes	8,193	7,885	17,790	10,600
Sales of services	267,149	282,812	300,619	292,051
Other revenue	4,408	6,814	7,529	205,692
Conditional transfers	10,000	-	-	-
Grants in lieu of taxes	248	232	-	-
TOTAL REVENUE	289,998	297,743	325,938	508,343
Labour, materials, and contracted services	213,099	221,091	230,514	507,657
Debt interest	1,310	1,310	1,310	4,363
Debt principal	6,076	6,076	6,076	4,731
TOTAL EXPENSE	220,485	228,477	237,900	516,751
Fund Balance - December 31	**$ 182,386**	**$ 251,652**	**$ 339,690**	**$ 331,282**
Sewer Fund Reserve Balances:				
Appropriated Surplus Reserves	$ 2,081	$ 27,833	$ 67,203	$ 87,547
Capital Reserves	89,631	151,403	217,389	243,737
Reserve Segment Balances	**91,712**	**179,236**	**284,592**	**331,284**
Ending Surplus	**90,675**	**72,418**	**55,100**	**-**
TOTAL	**$ 182,387**	**$ 251,654**	**$ 339,692**	**$ 331,284**

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Local Government Population and Number of Regional Directors:

The table below is sourced from the Government of British Columbia and is updated only when changes occur. It represents the most current information available and is used to calculate cost-sharing ratios for grant programs, as well as to establish voting rights for each jurisdiction. Population and land area figures may differ from those published by Statistics Canada for the same year, due to differences in data sources and update cycles.

Strathcona Regional District[6]
(incorporated February 15, 2008)
Voting Unit: 1,500 population

	Area as of Dec 31, 2022[1]	2021 Census including subsequent population changes certified by the Minister [2]	[3]	Number of Directors[4]	Voting Strength[5]	2022 Hospital Purposes Assessment $	2022 General Purposes Assessment $
CITIES: Campbell River	16,179.1	35,519	36,551	5	25	9,515,000,035	9,505,244,578
VILLAGES:							
Gold River	1,284.3	1,246	1,246	1	1	181,233,711	180,758,711
Sayward	594.7	334	334	1	1	56,726,150	56,716,150
Tahsis	801.9	393	393	1	1	60,141,150	59,962,450
Zeballos	292.8	126	126	1	1	14,898,850	14,824,750
Taxing Treaty First Nation:							
Ka:'yu:k't'h/Che:k't'les7et'h'	63.3	189	189	1	1	224,000	177,400
ELECTORAL AREAS:							
A (Kyuquot / Nootka - Sayward)[7]	8,739.8	864	1,157	1	1	357,966,307	372,942,199
B (Cortes Island)[8]	347.9	1,059	1,119	1	1	535,785,311	546,311,294
C (Discovery Islands-Mainland Inlets)[9]	10,645.4	2,737	2,882	1	2	1,283,162,698	1,296,764,678
D (Oyster Bay-Buttle Lake)	1,879.8	4,153	4,153	1	3	1,459,996,194	1,463,613,582
G (Kyuquot-Nootka)[7]	-	-	-	-	-	-	-
H (Sayward-Bloedel)[7]	-	-	-	-	-	-	-
Totals:	21,867.7	46,620	48,150	14	37	13,465,134,406	13,497,315,792

[1] Area shown for municipalities in hectares.
The area for regional district electoral areas is shown in square kilometres (km^2)
Conversion factors: 1 acre = .4047 hectares
1 square mile = 2.59 square kilometres
1 square kilometre = 100 hectares
Area values reflect local government administrative boundaries as of December 31, 2018 and are inclusive of population changes resulting from boundary amendments to the same date.

[2] Shows the certified population of the Census subdivision for this area, which is exclusive of people residing on Indian Reserves, as at November 1, 2017. Those Indian Reserves are distinct Census subdivisions.

[3] Shows the certified population of the total area, inclusive of people residing on Indian Reserves that are part of the area, as at November 1, 2017. These figures are used to determine the number of Directors at the Regional District Board and their voting strength (the number of votes a municipality or electoral area is entitled to) in accordance with Section 196 of the *Local Government Act*.

[4] A municipality or electoral area has an assigned number of Directors. In the case of an electoral area, there is only one Director regardless of population size. The number of Directors for a municipality is determined by dividing the number of votes by the number of five (5) with the result raised to the next whole number.

[5] A municipality or electoral area is entitled to a predetermined number of votes (e.g. for financial decisions). This is known as *voting strength*. Voting strength is determined by dividing the population of the political unit (municipality or electoral area) by the voting unit with the result raised to the next whole number. The voting unit for each regional district is set out in Letters Patent. For ease of reference, the respective voting unit is provided on each regional district page in this publication.

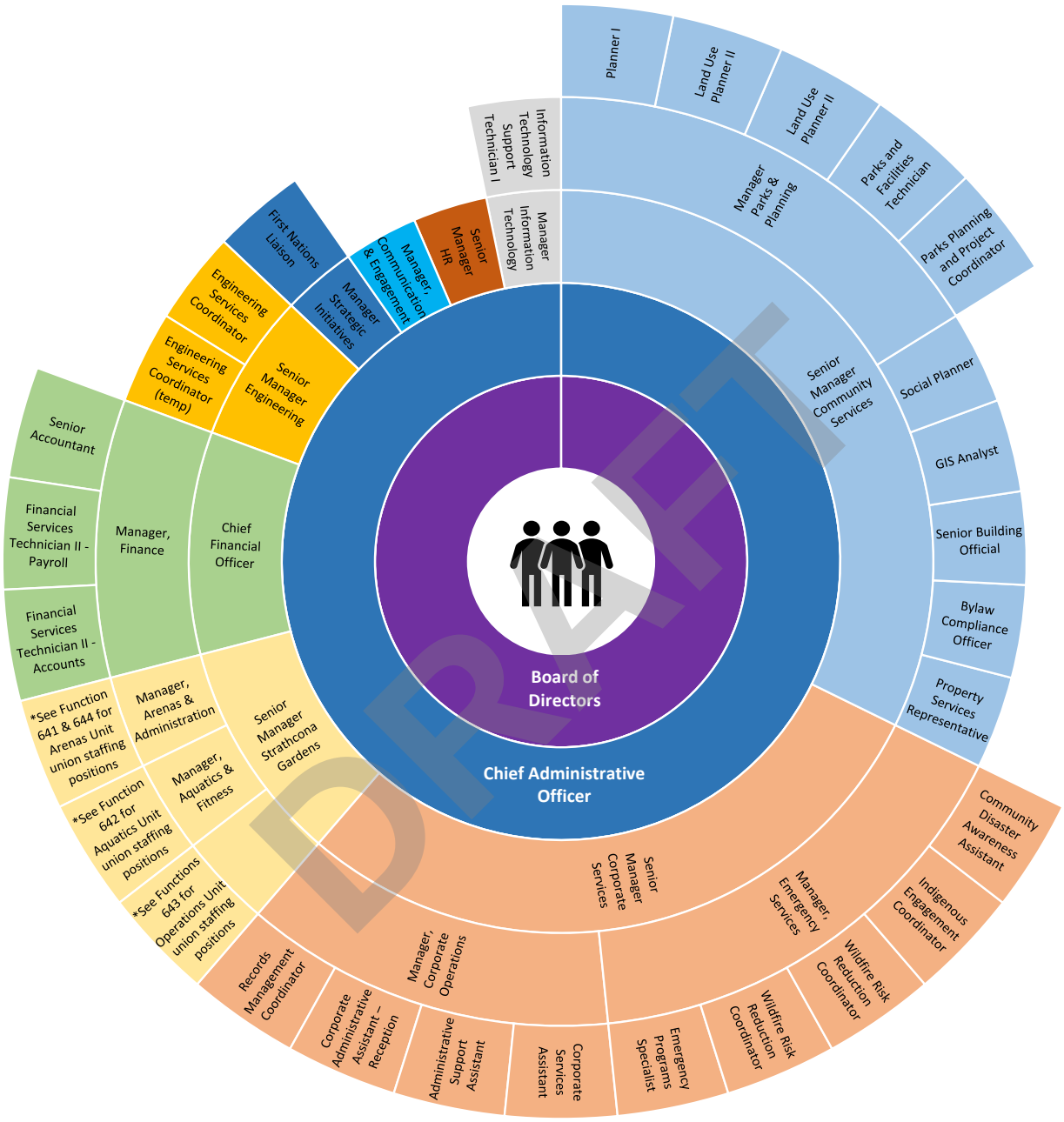
[6] The Comox Strathcona Regional District (RD) was split into the Comox Valley RD and the Strathcona RD effective February 15, 2008.

[7] Electoral Areas G and H were amalgamated and renamed as Electoral Area A (Kyuquot / Nootka - Sayward) effective December 8, 2008.

[8] Electoral Area I was renamed Electoral Area B (Cortes Island) effective December 8, 2008.

[9] Electoral Area J was renamed Electoral Area C (Discovery Islands - Mainland Inlets) effective December 8, 2008.

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Board of Directors
Chief Administrative Officer
Senior Manager Community Services
Manager Parks & Planning
Planner I
Land Use Planner II
Land Use Planner II
Parks and Facilities Technician
Parks Planning and Project Coordinator
Social Planner
GIS Analyst
Senior Building Official
Bylaw Compliance Officer
Property Services Representative
Manager Information Technology
Information Technology Support Technician I
Senior Manager HR
Manager, Communication & Engagement
Manager Strategic Initiatives
First Nations Liaison
Senior Manager Engineering
Engineering Services Coordinator
Engineering Services Coordinator (temp)
Chief Financial Officer
Manager, Finance
Senior Accountant
Financial Services Technician II - Payroll
Financial Services Technician II - Accounts
Senior Manager Strathcona Gardens
Manager, Arenas & Administration
*See Function 641 & 644 for Arenas Unit union staffing positions
Manager, Aquatics & Fitness
*See Function 642 for Aquatics Unit union staffing positions
*See Functions 643 for Operations Unit union staffing positions
Senior Manager Corporate Services
Manager, Emergency Services
Community Disaster Awareness Assistant
Indigenous Engagement Coordinator
Wildfire Risk Reduction Coordinator
Wildfire Risk Reduction Coordinator
Emergency Programs Specialist
Manager, Corporate Operations
Corporate Services Assistant
Administrative Support Assistant
Corporate Administrative Assistant – Reception
Records Management Coordinator

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Office of the Chief Administrative Officer (CAO):

The office of the CAO is the go-between for the elected officials and staff. The powers, duties and functions include the overall management of the operations of the Regional District, ensuring that the policies, programs and other directions of the Board are implemented, and advising and informing the Board on the operation and affairs of the Regional District. The CAO also directly manages 3 operating functions; Strategic Initiatives, Information Technology (IT), and Human Resources (HR).

Office of the CAO: Strategic Initiatives Segment:

The Strategic Initiatives department plays a crucial role in supporting, developing and implementing initiatives that align with the board's strategic plan including specific focus on corporate communications and First Nations relations. The department supports the Connected Coast Project and the Strathcona Connected Coast Network Corporation (SCCNC) on an on-going basis, works collaboratively with member municipalities and community partners to coordinate feasibility studies, completes grant applications for new projects, and recently implemented the BC Accessibility legislation Act requirements.

Within the Communications function, the department serves as a central support hub for all other departments, ensuring effective communication and engagement efforts. Key responsibilities include setting and maintaining corporate communication standards, managing branding and corporate identity, developing and distributing communication materials, planning engagement strategies, handling media relations, managing crisis communications, and overseeing website and social media activities. The department's goals and objectives are outlined and monitored in a multi-year communications plan.

The First Nations Relations function is dedicated to building and fostering relationships with the 12 First Nations located in the SRD Boundaries. The First Nations Liaison role includes facilitating outreach to local First Nations, coordinating learning opportunities to enhance the organization's cultural competency, providing leadership to advance partnerships and projects, and identifying and supporting opportunities for reconciliation within the SRD. The departmental goals and objectives are formulated through annual staff workplans and evaluations, along with priorities identified by the First Nations Relations Committee.

Key Performance Indicators – Strategic Initiatives / Communications			2024 Actual	2025 Forecast	2026 Target
SRD Website	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	- 53,000 users - 88,000 sessions - 7,300 visits monthly - 1m 9s average time	- 61,000 users - 101,025 sessions - 8,400 visits monthly - 56s average time	- 65,000 users - 120,000 sessions - 10,000 visitors monthly - 55s average time
	Importance	Continue to follow government website industry standards while expanding the website's role as a central hub for information.			
Regional News & Notices Email Subscription*	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	405 subscribers 63% open rate 10% click rate	412 subscribers 62% open rate 6% click rate	455 subscribers 63% open rate 8% click rate
	Importance	Enhance the effectiveness of email campaigns by boosting subscriber engagement and maximizing their overall impact.			
Public Engagement Events & Surveys **	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	21	14	20
	Importance	Improve the efficiency, reach, and effectiveness of surveys and public engagement initiatives.			

***Regional News & Notices Email Subscription** - According to Campaign Monitor (SRD's email subscription program) the average click-through rate is around 2.6% and a good click-to-open rate for email campaigns is between 6% and 17%. The average click-to-open rate for government and politics is 14.3%.

** The events and surveys listed do not include those hosted by the Emergency Services Department/

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Office of the CAO: Information Technology (IT) Segment:

The IT segment is responsible for maintaining the hardware and software systems within the organization. This includes configuring and updating software applications, employee devices, servers, databases, and other IT infrastructure. IT manages the SRD's cyber security procedures to mitigate risk. Service interruption and down time (server/workstation) are the primary key performance indicators for the IT department.

Office of the CAO: Human Resources (HR) Segment.

The HR department is responsible for managing the employee life cycle including recruiting, hiring, onboarding, generalized training, termination and administering employee benefits. The department also manages the union contract and leads in policy and procedures related to employee wages, benefits, health, and safety. Employee turnover and satisfaction rates are the primary key performance indicators for the HR department.

Corporate Services:

Corporate services is assigned the statutory responsibility of corporate administration, which includes the following powers, duties and functions:

(a) ensuring that accurate minutes of the meetings of the Board, Commission, and Committees are prepared and that the minutes, bylaws and other records of the business of the Board, Commission, and Committees are maintained and kept safe;
(b) ensuring that access is provided to records of the Board, Commission, and Committees, as required by law or authorized by the Board;
(c) administering oaths and taking affirmations, affidavits and declarations required to be taken;
(d) certifying copies of bylaws and other documents, as required or requested;
(e) accepting, on behalf of the Board, notices and documents that are required or permitted to be given to, served on, filed with or otherwise provided to the Board or Regional District, and;
(f) keeping the corporate seal and having it affixed to documents as required.

In addition, the Corporate Service function is responsible for risk management insurance, legal liability, elections & referenda, and all emergency service functions including local fire protection services and the Strathcona Emergency Services Program.

Departmental goals and objectives also include preparation of Board, Committee and commission agendas and minutes, responding to Freedom of Information requests, and managing legal files for the Regional District.

Key Performance Indicators – Corporate Services			2024 Actual	2025 Forecast	2026 Target
Timely Publishing of Board, Committee & Commission Agenda and Minutes	Strategic Priority	3.3 Good Governance – Deliver clear, accurate and timely Board, Committee and Commission agendas and minutes.	94% delivery within established deadlines	93% delivery within established deadlines	95%
	Importance	Achieve consistent on-time delivery of clear and accurate Board, Committee, and Commission agendas in accordance with established deadlines to support advance review, informed decision-making, and predictable planning for Board members..			
Annual Risk Management Audit with Insurance Advisor	Strategic Priority	3.3 Good Governance – Ensuring effective risk management of the organization's assets, legal and operational liabilities to support accountable and transparent governance.	95% within replacement value	97% within replacement value	100% of asset replacement cost insured
	Importance	Ensure the proactive identification and management of risks associated with organizational assets and liabilities through compliant risk management and insurance practices, with significant asset changes recognized throughout the year to minimize adjustments at the annual audit.			

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Key Performance Indicators – Corporate Services			2024 Actual	2025 Forecast	2026 Target
Elections and Referenda Compliance with legislation.	Strategic Priority	3.1 Good Governance – Deliver transparent, fair, and compliant elections, AAP, referenda and other voting opportunities to uphold public trust.	100% legislative compliance	100% legislative compliance	100% legislative compliance
	Importance	Conduct elections, AAP, referenda and other voting with integrity, transparency, and accuracy, ensuring fair access, compliance with legislation, and public confidence in the democratic process.			
Freedom of Information and Protection of Privacy Response Time	Strategic Priority	3.1 Good Governance - Manage FOI and privacy requests efficiently and transparently to uphold accountable governance.	25-Day Average Response Time	25-Day Average Response Time	30-Day Average Response Time
	Importance	Manage and respond to Freedom of Information (FOI) and Privacy requests efficiently, accurately, and transparently, ensuring compliance with legislation (30 day deadline), safeguarding sensitive information, and supporting accountable, open governance.			

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Community Services:

Community Services is the largest Branch of the SRD which oversees six separate departments and is committed to providing the region and its residents with reliable, efficient services related to community planning, development and health. The breadth of services provided by this branch includes: community planning, parks, building, bylaw enforcement, GIS and the Strathcona Community Health Network (SCHN). This department also supports the SRD's member municipalities in the provision of their own individual planning, building and bylaw enforcement services through mutual member municipality agreements. Given the overall scope of this department, it tends to be responsible for much of the District's community outreach and engagement, as well as, the administration of the overall community health and wellness initiatives as directed by the Board.

The department measures its progress and success through daily communications with its residents and ongoing community outreach and consultation on issues and topics varying from existing plans (both regulatory and policy), current and new practices, changes in legislation, new services, new projects and initiatives, etc. This department frequently uses surveys, community feedback forms, open houses and working groups to more readily measure successes. Finally, reviews by the CAO, feedback from the SRD Board, other agencies and key stakeholders are good measures to track the work of this department.

In more practical, statistical terms, much of the successes of this department can be measured in terms of the range of bylaws adopted, number of planning applications process, building permits issues, bylaw enforcement files where compliance has been achieved, completion of key long range regulatory and policy development and completion of capital projects.

Key Performance Indicators – Community Services			2025Actual	2026 Forecast	2026 Target
Planning applications Processed	Strategic Priority	1.1 Community Well Being – Support housing diversity so that our residents, young and old can grow and stay in our communities.	44 applications	60 applications	60 applications
	Importance	Efficient turnaround of planning applications supports land use and development that is consistent and in line with Provincial and Regional legislation and initiatives.			
Number of Engagement Activities	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	45 Activities	50 Activities	50 Activities
	Importance	Public engagement supports land use, development, and capital investment that effectively represents community interests.			
Building Permits Issued	Strategic Priority	1.1 Community Well Being – Support housing diversity so that our residents, young and old can grow and stay in our communities.	42 Permits	50 Permits	50 Permits
	Importance	Efficient turnaround of building permits supports development and the provision of housing.			
Bylaw enforcement maintenance	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	2.5 working day average	3.5 working day average	< 3 working days
	Importance	Acting on information within 3 days of receipt ensures safety, order, and quality of life is preserved. Consistent enforcement ensures that regulations are followed, preventing issues that can negatively impact residents.			
Strathcona Community Health Network Collaboration Projects	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	12	15	15
	Importance	Collaboration is a key function of the Strathcona Community Health Network, delivering improved health and wellness outcomes through partnerships.			

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Engineering Services:

Engineering Services plays a central role in supporting community well-being and regional growth through the planning, delivery, and continuous improvement of critical infrastructure and essential services. The department is committed to enhancing communication with residents by providing timely and comprehensive updates on services, projects, initiatives, and emerging challenges. Continued emphasis is placed on refining internal processes and strengthening collaboration with other departments, external agencies, and partner governments to improve efficiency and support the exchange of innovative and practical solutions. Progress and success are measured through indicators such as service request volumes, continuity and reliability of service delivery, successful project execution, and feedback from both residents and the Board.

Engineering Services manages critical infrastructure and delivers essential services that support community well-being, safety, and regional development. The department oversees the full lifecycle management of water and sewer systems while advancing sustainability, flood protection, climate resilience, and the feasibility of new infrastructure services such as stormwater systems and solid waste collection. The team leads major capital initiatives, including the REC-REATE project at Strathcona Gardens, and manages transportation-related systems such as transit, street lighting, and emerging safety initiatives including earthquake early warning sensors, contributing to improved public safety across the BC coast. The department also works closely with Comox Strathcona Waste Management to support efficient, environmentally responsible refuse services aligned with Board priorities.

Key Performance Indicators – Engineering Services			2024 Actual	2025 Forecast	2026 Target
Safety Incident Rate	Strategic Priority	1.4 Community Well-Being - Identify and support initiatives that improve health and well-being in our communities.	0 Incidents	0 Incidents	0 Incidents
	Importance	Maintaining a low incident rate ensures a safe working environment for staff, reduces downtime, and promotes a culture of safety, which ultimately supports the delivery of reliable services to the community.			
Timely Response to Service Requests	Strategic Priority	3.1 Good Governance - Proactively communicate and engage with our communities.	2.2 working day average	3.0 working day average	2.0 working day average
	Importance	Prompt responses to standard service requests for water, sewer and solid waste build public trust, enhance community satisfaction, and ensure issues are addressed before they escalate, preserving the community's quality of life.			
Environmental Compliance – Utility Functions	Strategic Priority	2.1 Climate Resiliency - Proactively prepare our communities and residents to adapt and respond to emergency events and climate change impacts.	4 Occurrences of non-compliance	6 Occurrences of non-compliance	0 Occurrences of non-compliance
	Importance	Meeting environmental regulations and permit-related requirements for sewer, water, solid waste collection, and during capital project delivery ensures sustainable practices, minimizes risks of penalties, and protects the community and environment from the long-term impacts of non-compliance.			
Staff Training Hours	Strategic Priority	3.3 Good Governance – Build sound and efficient systems to protect the region's assets and deliver services in a reliable, and fiscally responsible way	2.5 day average per staff member	3.0 day average per staff member	3.0 day average per staff member
	Importance	Regular training equips staff with up-to-date knowledge and skills, ensuring they operate efficiently, adapt to changing demands, and support the delivery of high-quality, reliable services.			

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Finance:

The Finance Department is generally responsible for supporting the overall organization in all things financial. The finance department is accountable to the SRD's constituents, Board and all other staff/departments within the organization for accurate and transparent reporting, financial analysis, and safekeeping of all regional district financial assets. This department also ensures all financial activity such as procurement, cash flow management and reporting meet the Boards stated objectives and conforms with approved policy. It is legislatively responsible for:

(a) receiving all money paid to the District;
(b) ensuring the keeping of all funds and securities;
(c) investing funds, until required, in authorized investments;
(d) expending funds in the manner authorized by the Board;
(e) ensuring that accurate records and accounts of the financial affairs of the Regional District are prepared and maintained;
(f) exercising control and supervision over all other financial affairs of the organization.

The Finance Department is also responsible for leading the annual Financial Planning and year-end reporting cycles on behalf of the Board to ensure compliance with all regulations and accounting standards.

Departmental goals and objectives include increasing financial transparency, streamlining system processes and procedures, and reducing financial risk. The department measures its progress and success primarily by feedback from the community obtained through email and telephone conversations, comments received through the Board, and from feedback obtained in the annual departmental reviews conducted by the CAO and each department head to ensure the organization's standards are being maintained and staff feedback is addressed.

Key Performance Indicators - Finance			2024 Actual	2025 Forecast	2026 Target
Achieve GFOA Budget Award	Strategic Priority	3.3 Good Governance – Build sound and efficient systems to protect the regions assets in a fiscally responsible way.	Achieved	Achieved	Achieve
	Importance	The process of achieving the budget award ensures the annual budget process is constantly evolving and meeting the current general standards expected from stakeholders. A transparent financial plan is essential for long-term financial health and security ensuring that resources can be managed effectively.			
Achieve unqualified audit opinion	Strategic Priority	3.3 Good Governance – Build sound and efficient systems to protect the regions assets in a fiscally responsible way.	Achieved	Achieved	Achieve
	Importance	Adhering to professional accounting standards and receiving a clean audit opinion fosters confidence in the SRD's processes and procedures and reflects well on the entire organization.			
Timely issuance of draft budget incorporating current year assessment data	Strategic Priority	3.1 Good Governance – Proactively communicate and engage with our communities.	Jan 9, 2024	Jan 6, 2025	Jan 12, 2026
	Importance	The Completed Tax Assessment Roll is published on January 1 each year. This data must be processed, analyzed, and integrated into the Financial Plan model to generate preliminary estimates for the current year's taxes and distributed to key staff members, enabling them to proceed with developing their departmental budgets. Delays in issuing the draft budget causes downstream impacts to all other departments.			
Maintain low payment duration	Strategic Priority	1.3 Community Well Being – Support initiatives that develop robust and diverse economic conditions for our communities with income generating opportunities for our residents.	17.7 day average	18.2 day average	< 20 days
	Importance	The SRD places a strong emphasis on fostering local economic growth and community well-being through its purchasing policies and corporate culture. As a matter of priority, SRD actively supports local businesses and other community groups by engaging them as preferred suppliers and service contractors. SRD opts to run weekly payment runs to ensure prompt payment to our community partners.			

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Strathcona Gardens:

Financial Plan Overview for Strathcona Gardens Recreation Complex
The Strathcona Gardens Recreation Complex operates under the direction of the Strathcona Gardens Services Commission and is governed by the Board. This department oversees the delivery of recreational services and programs, health and rehabilitation initiatives, and transportation projects as directed by the Board. A key focus of the financial plan is ensuring that these services align with the broader strategic goals and is financially sustainable.

Departmental Goals and Objectives
The objectives of the department include enhancing community engagement, ensuring alignment with the Board and Commission's strategic direction, and maintaining financial discipline in asset management. This includes staff training initiatives, ensuring capital repair and replacement projects are consistent with the long-term forecasted financial plan, and securing the necessary funding for such projects.

Partnerships with local First Nations, Island Health, and with governing bodies such as Lifesaving Society of BC, Recreation Facilities Association of BC and BC Recreation and Parks Association shape additional projects and initiatives.

Performance Metrics
The department evaluates its financial and operational performance through multiple channels, including feedback from patrons, stakeholders, and the Strathcona Gardens Commission. Additionally, performance is assessed through Key Performance Indicators (KPIs), reviews by the Chief Administrative Officer (CAO), and regular financial reviews with the SRD Board. Real-time feedback from social media and in-person interactions also informs adjustments to programming, ensuring that the services provided meet the financial and recreational needs of the community.

The success of the department is tracked using metrics such as facility usage rates (drop-in attendance), program registration numbers, membership rates, operating days, and overall financial health in relation to budget forecasts. This data is used to adjust programming published in seasonal recreation guides, ensuring that the facility's offerings align with community needs while maintaining financial sustainability.

Key Performance Indicators – Strathcona Gardens			2024 Actual	2025 Forecast	2026 Target
Drop-in Attendance	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	80,616	89,000	82,000
	Importance	Tracking drop-in numbers is important as it provides insights into attendance trends, evaluates service effectiveness, and helps identify potential issues. This data is crucial for maintaining strong community engagement and ensuring services remain responsive to public needs.			
Registered Program Attendance	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	22,893	23,500	25,000
	Importance	Tracking registered program attendance numbers is essential as it offers key insights into engagement levels, evaluates program success, and guides decisions for future planning and resource allocation. These metrics are critical for understanding community needs and optimizing service delivery.			

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Key Performance Indicators – Strathcona Gardens			2024 Actual	2025 Forecast	2026 Target
Memberships	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	3,917	3,770	4,200
	Importance	Tracking membership is crucial for effectively serving the public, as it helps identify levels of community engagement, assess the impact of programs, and ensure a sustainable fee structure. This year, we streamlined our memberships and reduced administrative time by offering an auto-renewal option and a new membership type for fitness. By continually monitoring memberships and re-visiting fee structures, we can make informed decisions about staffing needs, improve the reliability of services, and enhance the resilience of future scheduling. This ongoing analysis ensures that resources are allocated efficiently and that the programs we offer continue to meet the evolving needs of the community, ultimately supporting our mission to provide consistent and high-quality service.			
Operating Days	Strategic Priority	1.4 Community Well Being –Identify and support initiatives that improve health and well-being in our communities.	358	358	358
	Importance	Maximizing operating days is essential for ensuring that services are fully accessible to the public, making the most of available resources, and meeting the diverse needs of the community. By extending operating days, we can improve convenience for the public, enhance service efficiency, and ensure that critical services are consistently available to those who rely on them. This approach not only supports the community's needs but also strengthens the overall effectiveness of public service delivery.			

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Position	Full-Time Equivalency (FTE) Count 2022	2023	2024	2025	2026
OFFICE OF THE CAO	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**
Chief Administrative Officer	1.0	1.0	1.0	1.0	1.0
Senior Manager Human Resources	1.0	1.0	1.0	1.0	1.0
Manager, Information Technology	1.0	1.0	1.0	1.0	1.0
Information Technology Support Technician I	1.0	1.0	1.0	1.0	1.0
Manager, Communications and Engagement	1.0	1.0	1.0	1.0	1.0
Manager, Strategic Initiatives	1.0	1.0	1.0	1.0	1.0
First Nations Liaison	1.0	1.0	1.0	1.0	1.0
CORPORATE SERVICES	**7.0**	**7.0**	**11.0**	**12.0**	**12.0**
Senior Manager Corporate Services	1.0	1.0	1.0	1.0	1.0
Manager, Corporate Operations	1.0	1.0	1.0	1.0	1.0
Records Management Coordinator	1.0	1.0	1.0	1.0	1.0
Corporate Administrative Assistant – Reception	1.0	1.0	1.0	1.0	1.0
Administrative Support Assistant	-	-	1.0	1.0	1.0
Corporate Services Assistant	1.0	1.0	1.0	1.0	1.0
Manager, Emergency Services	1.0	1.0	1.0	1.0	1.0
Emergency Program Specialist	1.0	1.0	1.0	1.0	1.0
Wildfire Risk Reductions Coordinator	-	-	1.0	2.0	2.0
Indigenous Engagement Coordinator	-	-	1.0	1.0	1.0
Community Disaster Awareness Assistant	-	-	1.0	1.0	1.0
COMMUNITY SERVICES	**10.7**	**10.7**	**12.0**	**12.0**	**12.0**
Senior Manager Community Services	1.0	1.0	1.0	1.0	1.0
Property Services Representative	1.0	1.0	1.0	1.0	1.0
Bylaw Compliance Officer	1.0	1.0	1.0	1.0	1.0
Senior Building Official	1.0	1.0	1.0	1.0	1.0
GIS Analyst	1.0	1.0	1.0	1.0	1.0
Social Planner	0.7	0.7	1.0	1.0	1.0
Manager, Planning and Parks	1.0	1.0	1.0	1.0	1.0
Parks Planning and Project Coordinator	-	-	1.0	1.0	1.0
Parks and Facilities Technician	1.0	1.0	1.0	1.0	1.0
Land Use Planner II	2.0	2.0	2.0	2.0	2.0
Planner I	1.0	1.0	1.0	1.0	1.0
ENGINEERING SERVICES	**2.0**	**2.0**	**2.0**	**2.0**	**2.0**
Senior Manager Engineering Services	1.0	1.0	1.0	1.0	1.0
Engineering Services Coordinator	1.0	1.0	1.0	1.0	1.0
Engineering Services Coordinator (temp)	-	-	-	1.0	1.0
FINANCE	**5.0**	**5.0**	**5.0**	**5.0**	**5.0**
Chief Financial Officer	1.0	1.0	1.0	1.0	1.0
Manager, Finance	-	-	-	1.0	1.0
Senior Accountant	2.0	2.0	2.0	1.0	1.0
Financial Services Technician II	2.0	2.0	2.0	2.0	2.0
STRATHCONA GARDENS *	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
Senior Manager Strathcona Gardens	1.0	1.0	1.0	1.0	1.0
Manager, Arenas & Administration	1.0	1.0	1.0	1.0	1.0
Assistant Manager Arenas & Facility Operations	1.0	1.0	1.0	1.0	1.0
Manager, Aquatics & Fitness	1.0	1.0	1.0	1.0	1.0
Total FTE Count - Exempt Staff	**35.7**	**35.7**	**41.0**	**43.0**	**43.0**

* Operations staff at the Strathcona Gardens Recreational Complex operate under a collective bargaining agreement. See Functions 641 to 644 for position summary schedules of unionized staff by operating function.

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The table below lists all currently active service functions in the SRD, the rate which they share in funding the service, and the total dollars requisitioned for the current and prior year. Amounts are rounded to the nearest percent, a "-" denotes that a jurisdiction does not share in the service while 0% denotes the jurisdictions share less than ½ of a percent.

Function	Per User	Municipalities						Electoral Areas				Total Taxation*	
	User Fee/ Parcel Tax	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D	2025	2026
100 - Municipality Administration		96.5%	2.0%	0.6%	0.7%	0.2%	0.0%	-	-	-	-	504,275	$ 26,353
110 - Administration - General Government		70.1%	1.4%	0.4%	0.5%	0.1%	0.0%	3.6%	3.6%	9.2%	11.0%	651,954	1,341,625
120 - Grant in Aid Area A		-	-	-	-	-	-	100.0%	-	-	-	(7,706)	1,616
123 - Grant In Aid Area D		-	-	-	-	-	-	-	-	-	100.0%	4,544	(7,761)
126 - Grant In Aid Area B		-	-	-	-	-	-	-	100.0%	-	-	29,403	30,000
127 - Grant In Aid Area C		-	-	-	-	-	-	-	-	100.0%	-	15,339	(5,329)
130 - Electoral Area Administration		-	-	-	-	-	-	13.0%	13.1%	33.7%	40.2%	2,080,179	1,787,145
132 - Wharves		-	-	-	-	-	-	-	-	100.0%	-	-	-
135 - Gas Tax (CWF) Projects		-	-	-	-	-	-	12.4%	12.0%	31.0%	44.6%	-	-
149 - Regional Broadband		70.1%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.2%	11.0%	70,498	72,838
150 - Feasibility Studies - Regional		69.9%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.3%	11.1%	13,636	40,248
151 - Feasibility Studies - Electoral Area A		-	-	-	-	-	-	100.0%	-	-	-	(5,086)	-
154 - Feasibility Studies - Electoral Area D		-	-	-	-	-	-	-	-	-	100.0%	24,750	10,038
157 - Feasibility Studies - Electoral Area B		-	-	-	-	-	-	-	100.0%	-	-	363	985
158 - Feasibility Studies - Electoral Area C		-	-	-	-	-	-	-	-	100.0%	-	24,318	-
199 - Debt - Other Juristictions		70.1%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.2%	11.0%	-	-
210 - Electoral Area D Fire Protection ^		-	-	-	-	-	-	-	-	-	100.0%	639,279	658,456
245 - Sayward Volunteer Fire Department ^		-	-	36.3%	-	-	-	60.0%	-	-	-	161,575	166,404
247 - Duncan Bay Area Fire Protection ^		-	-	-	-	-	-	100.0%	-	-	-	-	17,330
250 - South Cortes Fire Protection ^		-	-	-	-	-	-	-	100.0%	-	-	385,976	404,600
251 - Cortes Island First Responder		-	-	-	-	-	-	-	100.0%	-	-	26,627	32,061
255 - North Quadra Assistance Response ^		-	-	-	-	-	-	-	-	100.0%	-	3	49
271 - Kyuquot Nootka Emergency Program ^		-	-	-	-	-	-	100.0%	-	-	-	750	750
272 - Strathcona Emergency Program		70.1%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.2%	11.0%	454,817	463,539
275 - 911 Answering Service		69.9%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.3%	11.1%	624,420	646,054
285 - Building Inspection	✓	-	-	-	-	-	-	-	-	-	100.0%	114,378	116,427
290 - Electoral Area D Animal Control	✓	-	-	-	-	-	-	-	-	-	100.0%	69,622	83,057
294 - Noise Control - Area A		-	-	-	-	-	-	100.0%	-	-	-	1,210	104
295 - Noise Control - Area D		-	-	-	-	-	-	-	-	-	100.0%	111	1,014
296 - Oyster River Flood Protection ^		-	-	-	-	-	-	-	-	-	100.0%	7,643	8,350
297 - Soil Deposit & Removal Control		-	-	-	-	-	-	-	-	-	100.0%	-	-
298 - Unsightly Premises		-	-	-	-	-	-	-	-	-	100.0%	37	494
318 - Craig Road Water ^	✓	-	-	-	-	-	-	-	-	-	-	11,783	11,647
319 - Electoral Area D Water ^	✓	-	-	-	-	-	-	-	-	-	100.0%	499,482	291,495
331 - Quathiaski Cove Sewer ^	✓	-	-	-	-	-	-	-	-	100.0%	-	-	-
332 - Quathiaski Cove Sewer Ext #1 ^	✓	-	-	-	-	-	-	-	-	100.0%	-	17,790	10,600
340 - Liquid Waste Planning		-	-	-	-	-	-	-	24.6%	-	75.4%	352	(33,298)
341 - Liquid Waste Planning - Area B		-	-	-	-	-	-	-	100.0%	-	-	-	8,185
342 - Liquid Waste Planning - Area D		-	-	-	-	-	-	-	-	-	100.0%	-	25,113
362 - Electoral Area D Wood Debris Removal		-	-	-	-	-	-	-	-	-	100.0%	-	54,635
364 - Area A Kyuquot Nootka Solid Waste ^		-	-	-	-	-	-	100.0%	-	-	-	6,844	6,703
368 - Sayward and Area A Sayward Refuse ^		-	-	16.9%	-	-	-	83.1%	-	-	-	14,951	14,972
370 - Solid Waste Local Service - Sayward Valley ^	✓	-	-	-	-	-	-	100.0%	-	-	-	-	-
374 - Area B Refuse Disposal ^		-	-	-	-	-	-	-	100.0%	-	-	67,537	68,285
376 - Cortes Island Refuse Collection	✓	-	-	-	-	-	-	-	100.0%	-	-	-	-

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Function	Per User	Municipalities						Electoral Areas				Total Taxation*	
	User Fee/ Parcel Tax	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D	2025	2026
421 - Community Social Initiatives		-	-	-	-	-	-	-	100.0%	-	-	$ -	$ -
450 - Regional Housing		70.1%	1.4%	0.4%	0.5%	0.1%	0.0%	3.6%	3.6%	9.2%	11.0%	304,388	$ 304,388
451 - Just Like Home		70.1%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.2%	11.0%	100,000	150,000
500 - Planning	✓	-	-	-	-	-	-	13.0%	13.1%	33.7%	40.2%	633,622	655,744
510 - Planning (Non Part 26)		69.9%	1.4%	0.4%	0.5%	0.1%	-	3.6%	3.6%	9.3%	11.1%	-	102
533 - House Numbering Area D		-	-	-	-	-	-	-	-	-	100.0%	358	349
534 - House Numbering Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	130	122
535 - House Numbering Area B		-	-	-	-	-	-	-	100.0%	-	-	257	248
536 - House Numbering Area C		-	-	-	-	-	-	-	-	100.0%	-	257	248
554 - Economic Development - Area A Sayward ^		-	-	-	-	-	-	100.0%	-	-	-	400	100
555 - Economic Development - Area C		-	-	-	-	-	-	-	-	100.0%	-	545	1,547
614 - Community Parks Area D		-	-	-	-	-	-	-	-	-	100.0%	234,939	237,709
617 - Community Parks Area B		-	-	-	-	-	-	-	100.0%	-	-	158,121	146,801
618 - Community Parks Area C		-	-	-	-	-	-	-	-	100.0%	-	264,619	271,267
630 - Vancouver Island Regional Library		-	-	-	-	-	-	13.0%	13.1%	33.7%	40.2%	789,188	811,578
640 - Strathcona Gardens	✓	86.3%	-	-	-	-	-	-	-	-	13.1%	10,684,381	12,216,135
682 - Cortes Island Community Halls		-	-	-	-	-	-	-	100.0%	-	-	101,135	109,795
677 - Kyuquot Community Hall ^		-	-	-	-	-	-	100.0%	-	-	-	103	86
680 - Sayward Valley Heritage Hall ^		-	-	-	-	-	-	100.0%	-	-	-	29,512	29,512
685 - Quadra Island Community Hall Subsidy ^		-	-	-	-	-	-	-	-	100.0%	-	304,962	340,790
697 - Heritage Conservation - Area B		-	-	-	-	-	-	-	-	-	-	3	-
698 - Heritage Conservation - Area C		-	-	-	-	-	-	-	-	100.0%	-	1,139	861
750 - Electoral Area D Street Lighting Service ^		-	-	-	-	-	-	-	-	-	100.0%	39,010	39,717
770 - Electoral Area C Street Lighting Service		-	-	-	-	-	-	-	-	100.0%	-	7,541	8,189
785 - Transit - Area D		-	-	-	-	-	-	-	-	-	100.0%	279,397	326,104
790 - Oyster River Bank Protection ^		-	-	-	-	-	-	-	-	-	100.0%	728	2,793
												$ 20,446,389	$ 22,008,969

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Note:
* Surveyor of taxes charges a 5.25% fee to collect electoral area taxes. The amounts shown do not include this fee.
* Approximate rates based on current property tax assessments; rates may differ from actual rates shown on tax notices.

^ Service applies to a portion of the Electoral Area.

REVENUE BY TYPE:	TOTAL	Campbell River	Gold River	Sayward	Tahsis	Zeballos	KCFN	Area A	Area B	Area C	Area D
Taxation	$22,008,969	$12,750,927	$ 44,097	$ 82,166	$ 14,764	$ 4,835	$ 60	$ 699,764	$1,327,830	$2,004,353	$5,080,173
Reserves	6,570,344	3,158,005	47,860	14,801	16,019	4,908	70	305,574	434,930	919,718	1,668,461
Sales and Other	7,251,986	2,588,518	9,910	6,348	3,318	701	6	356,030	371,114	1,193,758	2,722,285
Grants	4,066,701	2,208,279	44,205	13,090	14,793	4,534	17	255,457	277,545	549,554	699,226
EXPENSE BY FUNCTION:	**39,898,000**	**20,705,730**	**146,072**	**116,405**	**48,893**	**14,978**	**154**	**1,616,825**	**2,411,418**	**4,667,383**	**10,170,145**
100 - Municipality Administration	210,995	203,677	4,212	1,253	1,412	431	10	-	-	-	-
110 - Administration - General Government	5,541,831	2,846,803	48,129	14,254	16,107	4,936	120	329,618	332,035	853,975	1,095,853
120 - Grant in Aid Area A	3,537	-	-	-	-	-	-	3,537	-	-	-
123 - Grant In Aid Area D	10,352	-	-	-	-	-	-	-	-	-	10,352
126 - Grant In Aid Area B	54,280	-	-	-	-	-	-	-	54,280	-	-
127 - Grant In Aid Area C	25,367	-	-	-	-	-	-	-	-	25,367	-
130 - Electoral Area Administration	1,877,677	-	-	-	-	-	-	244,215	246,006	632,713	754,743
131 - Election Services	73,590	-	-	-	-	-	-	9,571	9,641	24,797	29,580
132 - Wharves	47,735	-	-	-	-	-	-	-	-	47,735	-
135 - Gas Tax (CWF) Projects	1,009,306	-	-	-	-	-	-	125,508	121,483	312,671	449,644
149 - Regional Broadband	1,235,344	865,523	17,827	5,279	5,966	1,829	-	44,081	44,404	114,205	136,231
150 - Feasibility Studies - Regional	92,545	64,659	1,337	398	448	137	-	3,325	3,350	8,615	10,277
151 - Feasibility Studies - Electoral Area A	79,754	-	-	-	-	-	-	79,754	-	-	-
154 - Feasibility Studies - Electoral Area D	251,000	-	-	-	-	-	-	-	-	-	251,000
157 - Feasibility Studies - Electoral Area B	21,000	-	-	-	-	-	-	-	21,000	-	-
158 - Feasibility Studies - Electoral Area C	116,283	-	-	-	-	-	-	-	-	116,283	-
210 - Electoral Area D Fire Protection	681,227	-	-	-	-	-	-	-	-	-	681,227
245 - Sayward Volunteer Fire Department	172,185	-	-	68,874	-	-	-	103,311	-	-	-
247 - Duncan Bay Area Fire Protection	26,482	-	-	-	-	-	-	26,482	-	-	-
250 - South Cortes Fire Protection	423,112	-	-	-	-	-	-	-	423,112	-	-
251 - Cortes Island First Responder	41,109	-	-	-	-	-	-	-	41,109	-	-
255 - North Quadra Assistance Response	337	-	-	-	-	-	-	-	-	337	-
271 - Kyuquot Nootka Emergency Program	3,578	-	-	-	-	-	-	3,578	-	-	-
272 - Strathcona Emergency Program	3,072,432	2,152,647	44,338	13,129	14,838	4,548	-	109,634	110,438	284,039	338,821
275 - 911 Answering Service	646,153	451,451	9,336	2,776	3,130	955	-	23,217	23,387	60,150	71,751
285 - Building Inspection	246,637	-	-	-	-	-	-	-	-	-	246,637
290 - Electoral Area D Animal Control	84,210	-	-	-	-	-	-	-	-	-	84,210
294 - Noise Control - Area A	5,161	-	-	-	-	-	-	5,161	-	-	-
295 - Noise Control - Area D	3,064	-	-	-	-	-	-	-	-	-	3,064
296 - Oyster River Flood Protection	11,950	-	-	-	-	-	-	-	-	-	11,950
298 - Unsightly Premises	1,114	-	-	-	-	-	-	-	-	-	1,114
318 - Craig Road Water	11,961	-	-	-	-	-	-	-	-	-	11,961
319 - Electoral Area D Water	2,095,489	-	-	-	-	-	-	-	-	-	2,095,489
331 - Quathiaski Cove Sewer	550,923	-	-	-	-	-	-	-	-	550,923	-
332 - Quathiaski Cove Sewer Ext #1	12,520	-	-	-	-	-	-	-	-	12,520	-
341 - Liquid Waste Planning - Area B	8,185	-	-	-	-	-	-	-	8,185	-	-
342 - Liquid Waste Planning - Area D	25,113	-	-	-	-	-	-	-	-	-	25,113
362 - Electoral Area D Wood Debris Removal	54,635	-	-	-	-	-	-	-	-	-	54,635
364 - Area A Kyuquot Nootka Solid Waste	11,320	-	-	-	-	-	-	11,320	-	-	-
368 - Sayward and Area A Sayward Refuse	25,148	-	-	4,255	-	-	-	20,893	-	-	-
370 - Solid Waste Service - Sayward Valley	81,331	-	-	-	-	-	-	81,331	-	-	-
374 - Area B Refuse Disposal	85,294	-	-	-	-	-	-	-	85,294	-	-
376 - Cortes Island Refuse Collection	96,590	-	-	-	-	-	-	-	96,590	-	-
421 - Community Social Initiatives	80,000	-	-	-	-	-	-	-	80,000	-	-
450 - Regional Housing	659,130	461,792	9,512	2,817	3,183	976	24	23,519	23,691	60,933	72,685
451 - Just Like Home	786,992	551,392	11,357	3,363	3,801	1,165	-	28,082	28,288	72,756	86,788
500 - Planning	1,242,543	-	-	-	-	-	-	161,608	162,793	418,695	499,447
510 - Planning (Non Part 26)	1,604	1,121	23	7	8	2	-	58	58	149	178
533 - House Numbering Area D	354	-	-	-	-	-	-	-	-	-	354
534 - House Numbering Area A Sayward	126	-	-	-	-	-	-	126	-	-	-
535 - House Numbering Area B	253	-	-	-	-	-	-	-	253	-	-
536 - House Numbering Area C	253	-	-	-	-	-	-	-	-	253	-
554 - Economic Development - Area A Sayward	36,411	-	-	-	-	-	-	36,411	-	-	-
555 - Economic Development - Area C	36,677	-	-	-	-	-	-	-	-	36,677	-
614 - Community Parks Area D	465,469	-	-	-	-	-	-	-	-	-	465,469
617 - Community Parks Area B	278,791	-	-	-	-	-	-	-	278,791	-	-
618 - Community Parks Area C	362,076	-	-	-	-	-	-	-	-	362,076	-
630 - Vancouver Island Regional Library	813,600	-	-	-	-	-	-	105,731	106,415	273,898	327,558
640 - Strathcona Gardens	15,087,861	13,106,666	-	-	-	-	-	-	-	-	1,981,195
677 - Kyuquot Community Hall	2,599	-	-	-	-	-	-	2,599	-	-	-
680 - Sayward Valley Heritage Hall	34,155	-	-	-	-	-	-	34,155	-	-	-
682 - Cortes Island Community Halls	110,727	-	-	-	-	-	-	-	110,727	-	-
685 - Quadra Island Community Hall Subsidy	387,919	-	-	-	-	-	-	-	-	387,919	-
697 - Heritage Conservation - Area B	88	-	-	-	-	-	-	-	88	-	-
698 - Heritage Conservation - Area C	1,276	-	-	-	-	-	-	-	-	1,276	-
750 - Electoral Area D Street Lighting Service	40,550	-	-	-	-	-	-	-	-	-	40,550
770 - Electoral Area C Street Lighting Service	8,421	-	-	-	-	-	-	-	-	8,421	-
785 - Transit - Area D	326,903	-	-	-	-	-	-	-	-	-	326,903
790 - Oyster River Bank Protection	5,366	-	-	-	-	-	-	-	-	-	5,366
	39,898,000	**20,705,730**	**146,072**	**116,405**	**48,893**	**14,978**	**153**	**1,616,824**	**2,411,418**	**4,667,383**	**10,170,145**
Balance	-	-	-	-	-	-	-	-	-	-	-

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Consolidated Capital Program - Budget

The table below shows a high-level overview of the SRD's total budgeted capital plan. A detailed capital schedule for each service function is available in the segmented reports that follow this section.

Funding Souce	2025 Actual	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Transfers from reserves	$ 585,868	$ 1,294,338	$ 475,000	$ 570,000	$ 160,000	$ 15,000
Transfers from own funds	357,567	610,000	-	-	-	-
Conditional transfers	235,197	791,067	111,210	60,000	-	-
Proceeds from borrowing	603,042	4,396,958	-	-	-	-
Other revenue	-	-	250,000	-	-	-
Regional Services Capital Budget	**1,781,674**	**7,092,363**	**836,210**	**630,000**	**160,000**	**15,000**
Transfers from reserves	3,160	16,840	-	-	-	-
Electoral Area A Capital Budget	**3,160**	**16,840**	**-**	**-**	**-**	**-**
Transfers from reserves	3,113	421,371	150,000	-	50,000	-
Conditional transfers	-	6,200,000	-	-	-	-
Electoral Area B Capital Budget	**3,113**	**6,621,371**	**150,000**	**-**	**50,000**	**-**
Transfers from reserves	278,647	1,093,106	1,150,000	-	-	-
Transfers from own funds	-	300,000	-	-	-	-
Conditional transfers	963,033	5,050,815	10,200,000	293,360	1,191,958	795,556
Proceeds from borrowing	-	-	-	106,640	433,292	289,194
Electoral Area C Capital Budget	**1,241,680**	**6,443,921**	**11,350,000**	**400,000**	**1,625,250**	**1,084,750**
Transfers from reserves	251,445	1,196,880	-	-	-	-
Transfers from own funds	-	370,466	-	-	-	-
Conditional transfers	2,750,562	-	-	-	-	-
Electoral Area D Capital Budget	**3,002,007**	**1,567,346**	**-**	**-**	**-**	**-**
Transfers from reserves	2,939,359	6,101,445	755,000	940,000	745,000	330,000
Transfers from own funds	-	300,000	-	-	-	-
Conditional transfers	51,196	-	-	-	-	-
Proceeds from borrowing	25,721,429	96,048,571	-	-	-	-
Other revenue	-	241,020	-	-	-	-
Strathcona Gardens Capital Budget	**28,711,984**	**102,691,036**	**755,000**	**940,000**	**745,000**	**330,000**
TOTAL CAPITAL PROGRAM	**$ 34,743,618**	**$ 124,432,877**	**$ 13,091,210**	**$ 1,970,000**	**$ 2,580,250**	**$ 1,429,750**

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Regional Services Highlights:

Includes any projects, other than the Strathcona Gardens Projects, where the funding spans multiple jurisdictions. This includes all the corporate services asset renewals, such as fleet, IT software/hardware, etc.

Major projects include regional transportation (Function 111), Earthquake Early Warning System (Function 149), 'Just like Home' facility (Function 451), and the Regional Housing Initiative (Function 450).

Electoral Area A Highlights:

Most significant Area A capital projects included the Kyuquot Community Hall Design (Function 677).

Electoral Area B Highlights:

Area B capital project highlights include Fire Fleet/Equipment replacement projects (Function 250) and several community social initiatives (Function 421).

Electoral Area C Highlights:

The most significant Area C projects include the various wharf renewal projects (Function 132/618) and the Quathiaski Cove sewage treatment plant replacement (Function 331). 2027 budget includes Community Center Renovation and Expansion project.

Electoral Area D Highlights:

Area D capital project highlights include water meter replacement project (Function 319) which has 100% funding from the Province of BC and several high impact park infrastructure projects (Function 614).

Strathcona Gardens Highlights:

The main project at the Gardens is the RECREATE project (Function 640) that has been in the works since 2013. This project will see major refurbishments to the entire complex (pool, both arenas, wellness center, foyers, and building envelope. More details can be found on the RECREATE website.

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2026 Consolidated Reserve Schedule:

Service Type	Regional Services	Area A	Area B	Area C	Area D	Strathcona Gardens	TOTAL
General government services	$ 1,942,020	$ 569,276	$ 181,639	$ 1,127,566	$ 3,289,775	$ -	$ 7,110,276
Protective services	346,115	7,776	138,016	2,141	826,188	-	1,320,236
Environmental health services*	28,938	64,650	112,798	331,284	2,968,973	-	3,506,643
Health, social services & housing	1,016,580	-	-	-	-	-	1,016,580
Development services	333,590	-	-	64,090	-	-	397,680
Parks, recreation and cultural services	-	153,715	442,570	607,170	1,593,201	11,017,579	13,814,235
Transportation services	-	-	-	4,990	145,390	-	150,380
TOTAL RESERVES	**$ 3,667,244**	**$ 795,417**	**$ 875,023**	**$ 2,137,241**	**$ 8,823,526**	**$ 11,017,579**	**$ 27,316,030**

Table includes operating and capital reserves typically used to support major capital projects or repairs. See the individual function pages for detailed information on applicable capital projects, transfers to and from reserves, and projected reserve balances. For regional districts, reserves can not be transferred between functions.

5 Year Historical and 5 year Forecasted Consolidated Reserve Chart:

Within each fund, reserve funds are structure to fall into one of six categories:

Appropriated Surplus Reserves = Unrestricted Reserve Funds, appropriated for specific service function. Not established by bylaw.

Future Expenditure Reserves = Restricted reserve funds, appropriated for specific service function and purpose (usually to fund future operating costs). Established by bylaw.

Capital Reserves = Restricted reserve funds, appropriated for specific service function and purpose (usually to fund future capital costs). May or may not be established by bylaw.

Land Acquisition Reserves = Restricted reserve funds, appropriated for specific service function to fund land acquisition. Established by bylaw.

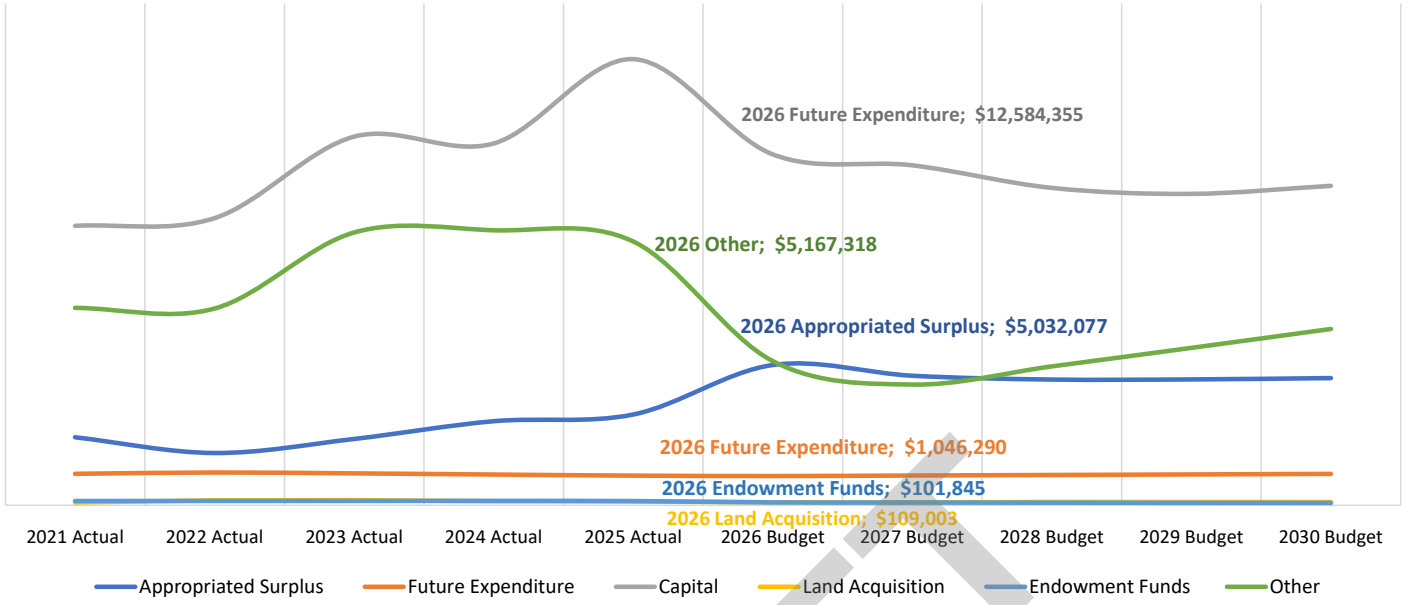
Endowment Funds = Restricted reserve funds, appropriated for specific service function and purpose. Established by bylaw and subject to agreements or covenants.

Other Reserves: Mostly includes funds received from restricted senior government funding programs; most notable the Canada Community Building Fund (Gas Tax) and Growing Communities Fund. This reserve is unappropriated.

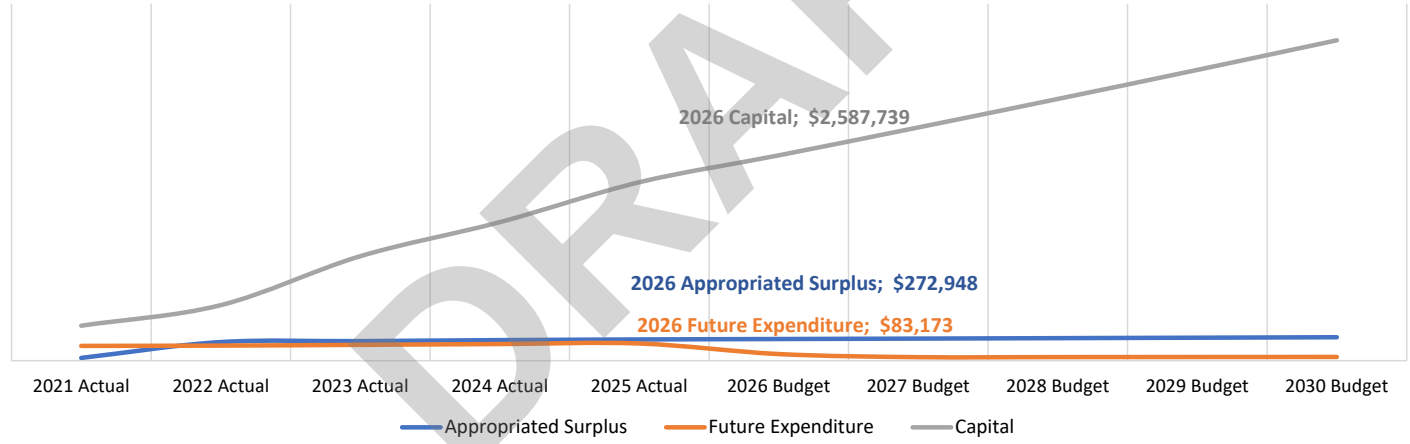
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5 Year Historical and 5 year Forecasted Consolidated Reserve Chart (continued):

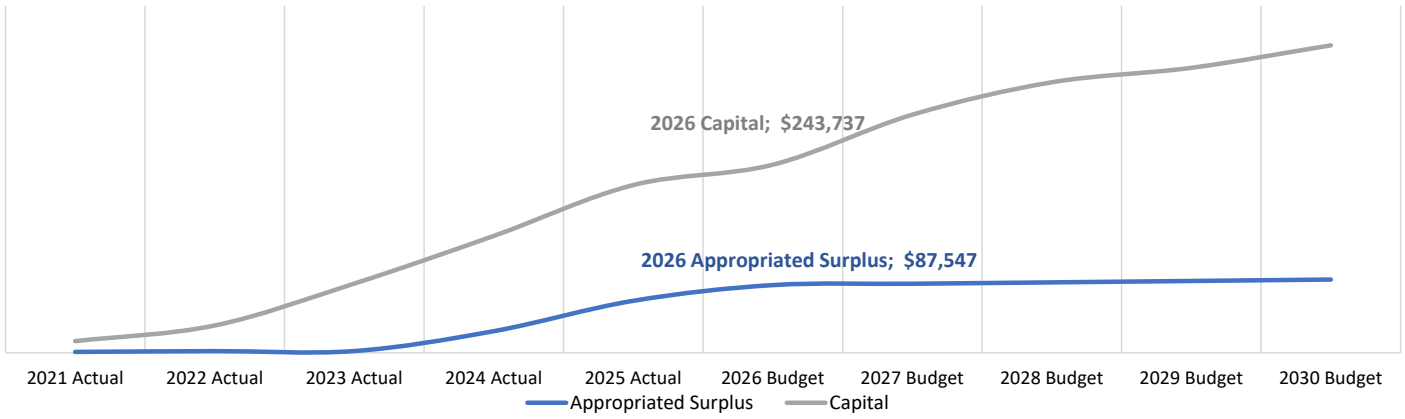
General Fund Reserves:



Water Fund Reserves:



Sewer Fund Reserves:



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Total Debt Principal – Serviced by the SRD

The table below shows anticipated debt used to fund the current financial plan. 2025 Amounts are committed whereas 2026 and beyond include committed and anticipated debt. Actual total debt amounts (and timing) will be determined by project spending. Budget typically assume all debt financing is incurred on January 1 of any given year however that is rarely the case; budget numbers should be conservative. Details available in the individual function pages that follow or the debt summary pages towards the end of the financial plan showing the anticipated principal and interest over the life of the debt.

Total Debt for the Strathcona Regional Disctrict:						
Corporate Office (Function 114)	$ 1,764,506	$ 1,713,251	$ 1,660,459	$ 1,606,084	$ 1,550,077	$ 1,492,389
Regional Housing (Function 450)	-	5,000,000	4,903,938	4,804,465	4,701,461	4,594,801
Regional Services Total	**1,764,506**	**6,713,251**	**6,564,397**	**6,410,549**	**6,251,538**	**6,087,190**
Electoral Area A Total	-	-	-	-	-	-
Electoral Area B Total	-	-	-	-	-	-
Sewer Expansion (Function 332)	119,052	112,540	106,708	100,671	94,424	87,957
Sewer Treatment Plant (Function 331)	-	-	829,126	813,196	796,701	779,621
Electoral Area C Total	**119,052**	**112,540**	**935,834**	**913,868**	**891,125**	**867,578**
Craig Road Water (Function 318)	19,210	9,794	-	-	-	-
Electoral Area D Total	**19,210**	**9,794**	-	-	-	-
RECREATE Phase 1 (Function 640)	-	64,670,000	63,427,529	62,140,951	60,808,699	59,429,153
RECREATE Phase 2 (Function 640)	-	-	57,100,000	55,643,736	54,135,775	52,574,282
Strathcona Gardens Total	-	**64,670,000**	**120,527,529**	**117,784,688**	**114,944,475**	**112,003,435**
TOTAL REGIONAL DISTRICT DEBT	**$ 1,902,768**	**$ 71,505,585**	**$ 128,027,760**	**$ 125,109,104**	**$ 122,087,138**	**$ 118,958,203**

- Regional Services debt ($1.76M) is for the Corporate Office Building, Purchased in 2017, see Function 114; 2025 debt ($5M not yet incurred) is to support Regional Housing, see Function 450.
- Area C Debt is entirely for two Quathiaski-Cove Sewer projects, see Function 331 for further information. Debt for treatment plan is not yet incurred.
- Strathcona Gardens debt is for the upcoming Recreate project, see RECREATE website for more information. (Function 640)

Total Debt Principal – Serviced by Other Entities

In British Columbia, all debt in excess of a 5-year term borrowing undertaken by municipalities and certain other entities is issued through their regional district. The regional district incurs the debt on behalf of the borrower, with all debt servicing costs recovered from the benefiting entity, effectively acting as an intermediary or agent. This structure is intended to reduce overall borrowing risk and secure more favourable interest rates than individual borrowers could obtain independently. The SRD is only liable for the debt in the event of borrower bankruptcy. For non-municipal borrowers, this arrangement is further supported by supplemental agreements that mitigate solvency risk and provide the regional district with security interests in the underlying assets.

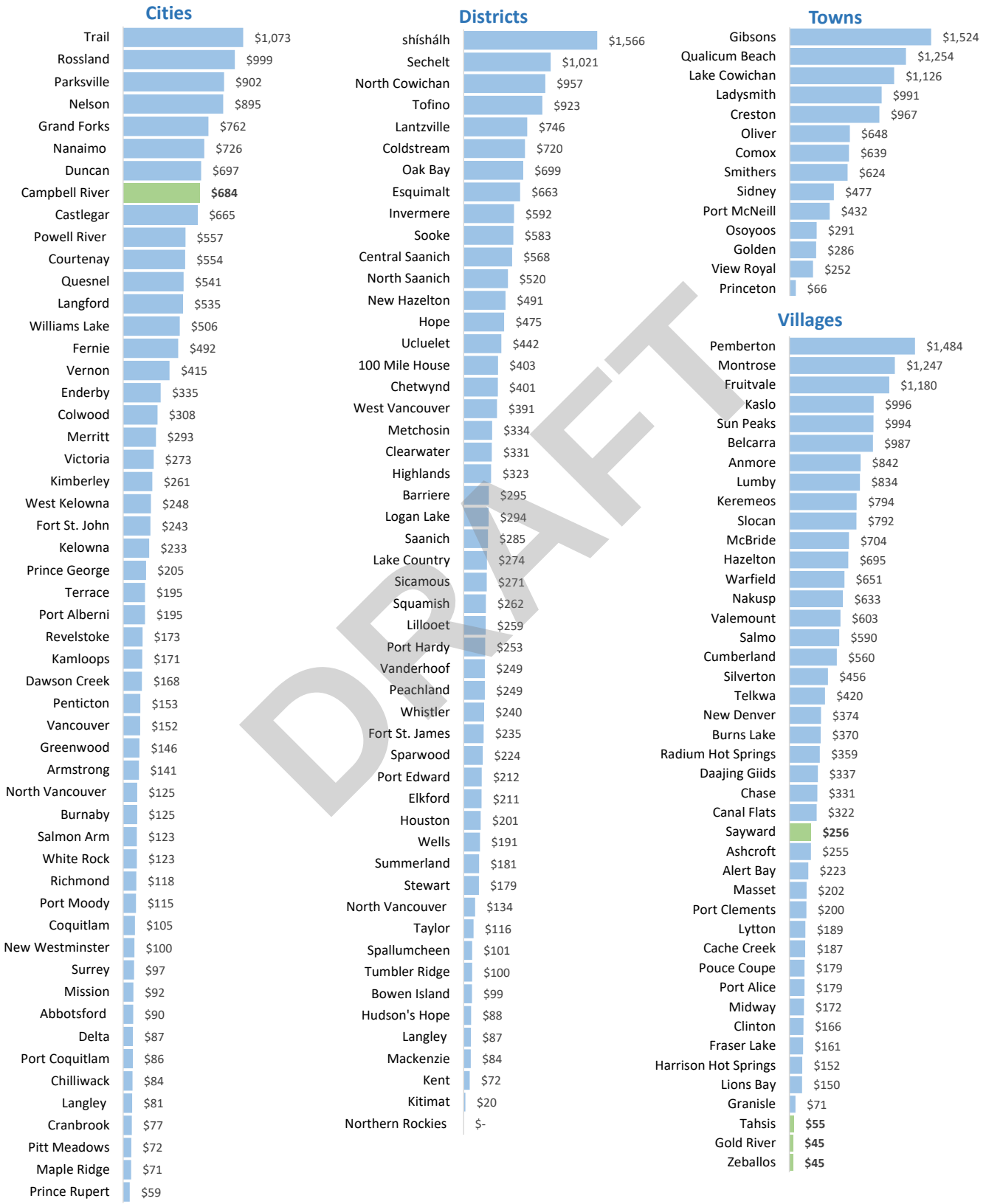
	2025 Actual	**2026 Budget**	**2027 Budget**	**2028 Budget**	**2029 Budget**	**2030 Budget**
Total Debt Incurred by External Agencies (not serviced by the SRD):						
CityWest Cable & Telephone Co.	$ 7,794,000	$ 18,000,000	$ 17,654,176	$ 17,296,074	$ 16,925,260	$ 16,541,283
Vancouver Island Regional Library	1,217,907	1,184,692	1,150,313	1,114,732	1,077,905	1,039,789
City of Campbell River	7,219,622	6,382,561	5,568,838	4,730,705	3,867,427	2,978,251
Village of Sayward	11,172	-	-	-	-	-
Village of Tahsis	1,240,000	1,216,177	1,191,507	1,165,962	1,139,511	1,112,120
OTHER JURISDICTIONS DEBT	**$ 17,482,701**	**$ 26,783,429**	**$ 25,564,835**	**$ 24,307,473**	**$ 23,010,103**	**$ 21,671,442**

Note: CityWest has not yet committed to borrow the entire $18M permitted under the bylaw; only $7,794,000 borrowed to date.

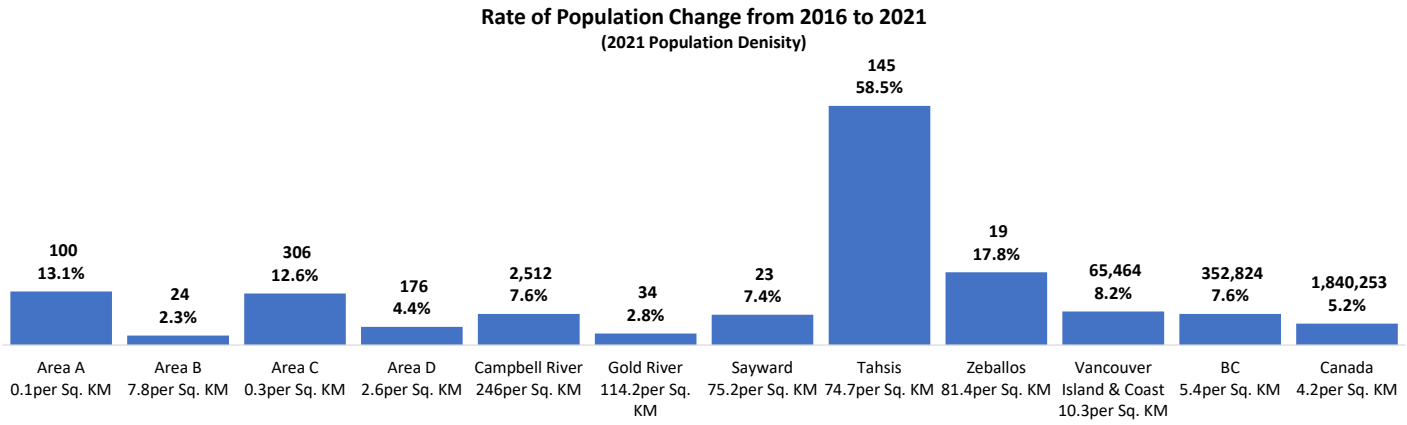
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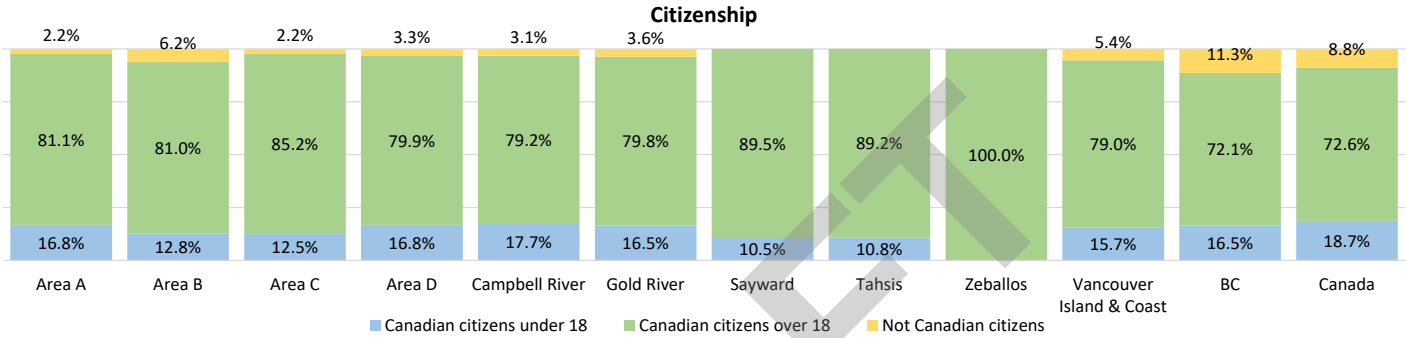
Regional District Portion of 2024 Residential Taxes on a "Representative House†" in BC.:

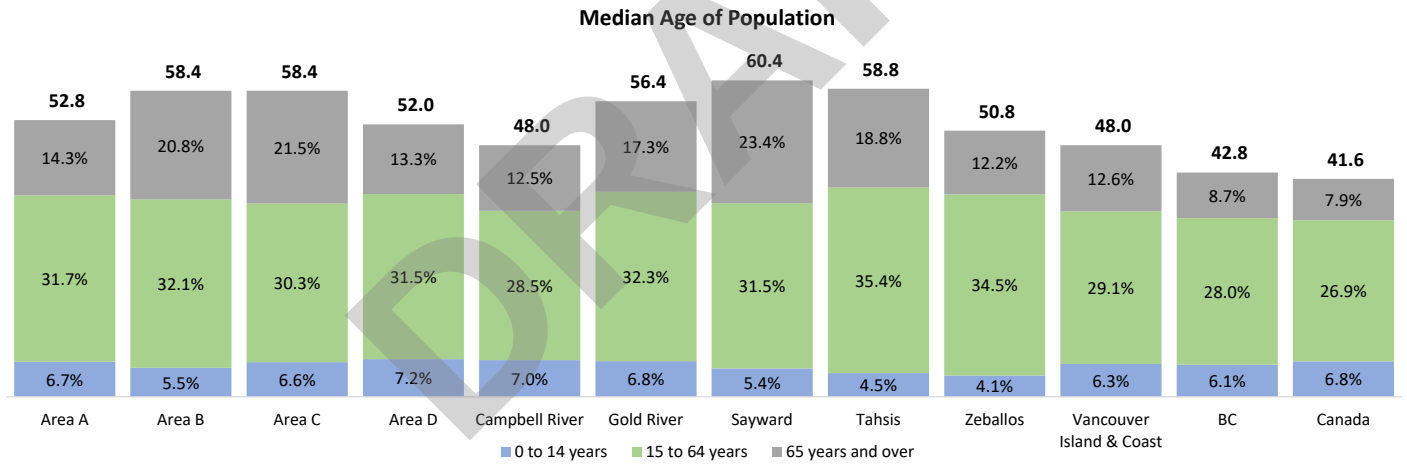
NOTE: These charts include total Regional District tax amounts which include the tax requisition made by SRD plus all requisitions for CSWM Solid Waste, improvement districts, provincial collection surcharges, etc. Most other charts in this financial plan are based on "average residential home values" and only include amounts directly requisitioned by the Strathcona Regional District, therefore shown residential taxes rates will differ.

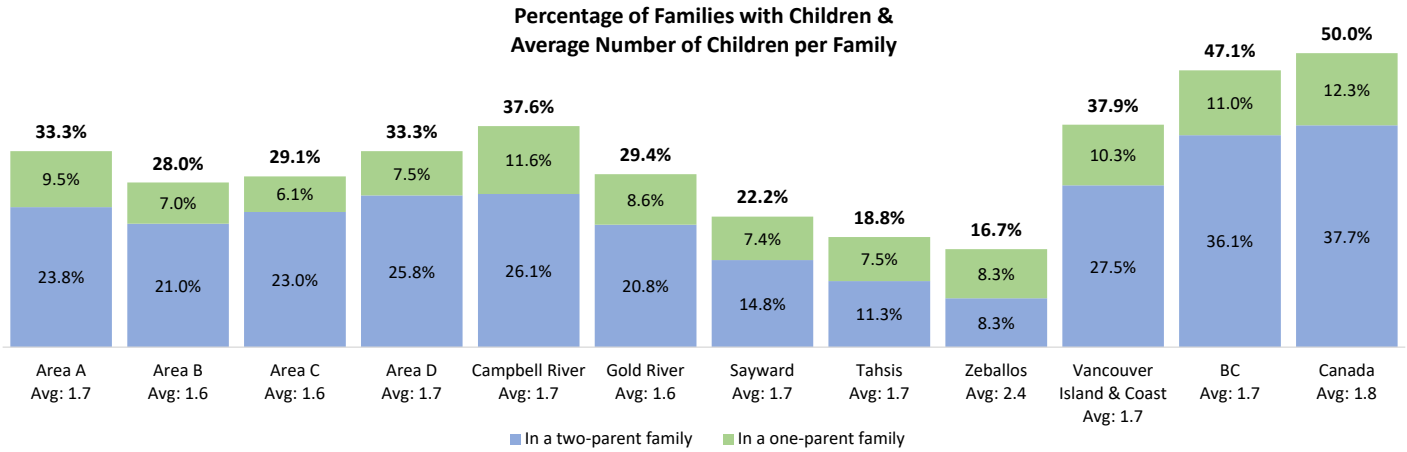


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Rate of Population Change from 2016 to 2021
(2021 Population Denisity)
100
13.1%
24
2.3%
306
12.6%
176
4.4%
2,512
7.6%
34
2.8%
23
7.4%
145
58.5%
19
17.8%
65,464
8.2%
352,824
7.6%
1,840,253
5.2%
Area A 0.1per Sq. KM
Area B 7.8per Sq. KM
Area C 0.3per Sq. KM
Area D 2.6per Sq. KM
Campbell River 246per Sq. KM
Gold River 114.2per Sq. KM
Sayward 75.2per Sq. KM
Tahsis 74.7per Sq. KM
Zeballos 81.4per Sq. KM
Vancouver Island & Coast 10.3per Sq. KM
BC 5.4per Sq. KM
Canada 4.2per Sq. KM

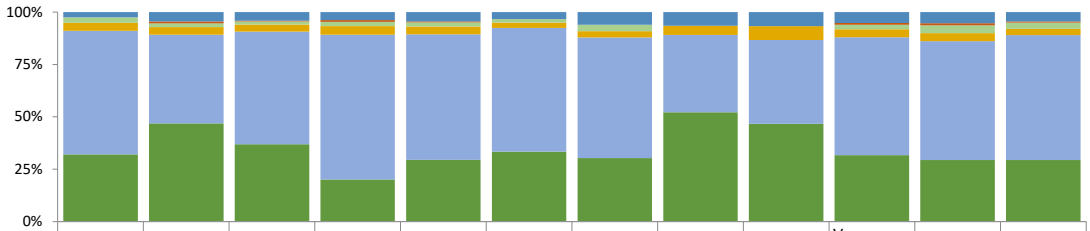

Citizenship
2.2%
81.1%
16.8%
6.2%
81.0%
12.8%
2.2%
85.2%
12.5%
3.3%
79.9%
16.8%
3.1%
79.2%
17.7%
3.6%
79.8%
16.5%
89.5%
10.5%
89.2%
10.8%
100.0%
5.4%
79.0%
15.7%
11.3%
72.1%
16.5%
8.8%
72.6%
18.7%
Area A
Area B
Area C
Area D
Campbell River
Gold River
Sayward
Tahsis
Zeballos
Vancouver Island & Coast
BC
Canada
Canadian citizens under 18
Canadian citizens over 18
Not Canadian citizens


Median Age of Population
52.8
14.3%
31.7%
6.7%
58.4
20.8%
32.1%
5.5%
58.4
21.5%
30.3%
6.6%
52.0
13.3%
31.5%
7.2%
48.0
12.5%
28.5%
7.0%
56.4
17.3%
32.3%
6.8%
60.4
23.4%
31.5%
5.4%
58.8
18.8%
35.4%
4.5%
50.8
12.2%
34.5%
4.1%
48.0
12.6%
29.1%
6.3%
42.8
8.7%
28.0%
6.1%
41.6
7.9%
26.9%
6.8%
Area A
Area B
Area C
Area D
Campbell River
Gold River
Sayward
Tahsis
Zeballos
Vancouver Island & Coast
BC
Canada
0 to 14 years
15 to 64 years
65 years and over


Percentage of Families with Children &
Average Number of Children per Family
33.3%
9.5%
23.8%
28.0%
7.0%
21.0%
29.1%
6.1%
23.0%
33.3%
7.5%
25.8%
37.6%
11.6%
26.1%
29.4%
8.6%
20.8%
22.2%
7.4%
14.8%
18.8%
7.5%
11.3%
16.7%
8.3%
8.3%
37.9%
10.3%
27.5%
47.1%
11.0%
36.1%
50.0%
12.3%
37.7%
Area A Avg: 1.7
Area B Avg: 1.6
Area C Avg: 1.6
Area D Avg: 1.7
Campbell River Avg: 1.7
Gold River Avg: 1.6
Sayward Avg: 1.7
Tahsis Avg: 1.7
Zeballos Avg: 2.4
Vancouver Island & Coast Avg: 1.7
BC Avg: 1.7
Canada Avg: 1.8
In a two-parent family
In a one-parent family

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Household Type

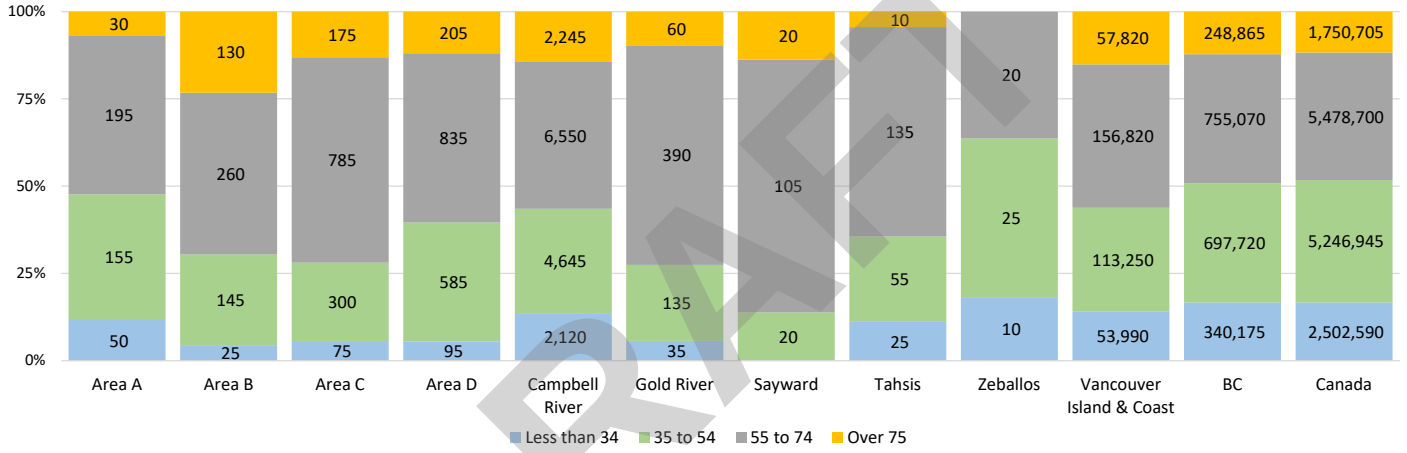


	Area A	Area B	Area C	Area D	Campbell River	Gold River	Sayward	Tahsis	Zeballos	Vancouver Island & Coast	BC	Canada
Two-or-more-person non-family households	2.6%	4.5%	4.1%	3.8%	4.5%	3.3%	6.1%	6.5%	6.7%	5.2%	5.3%	4.4%
Multiple family households	0.0%	0.9%	0.4%	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.8%	1.0%	0.6%
Multigenerational households	2.6%	1.8%	1.5%	2.0%	1.9%	1.7%	3.0%	0.0%	0.0%	2.2%	3.7%	2.9%
One family households with additional persons	3.8%	3.6%	3.4%	4.1%	3.8%	2.5%	3.0%	4.3%	6.7%	3.8%	3.9%	3.0%
One family households	59.0%	42.3%	53.7%	69.1%	59.9%	59.2%	57.6%	37.0%	40.0%	56.3%	56.7%	59.6%
One-person households	32.1%	46.8%	36.9%	20.1%	29.5%	33.3%	30.3%	52.2%	46.7%	31.7%	29.4%	29.3%

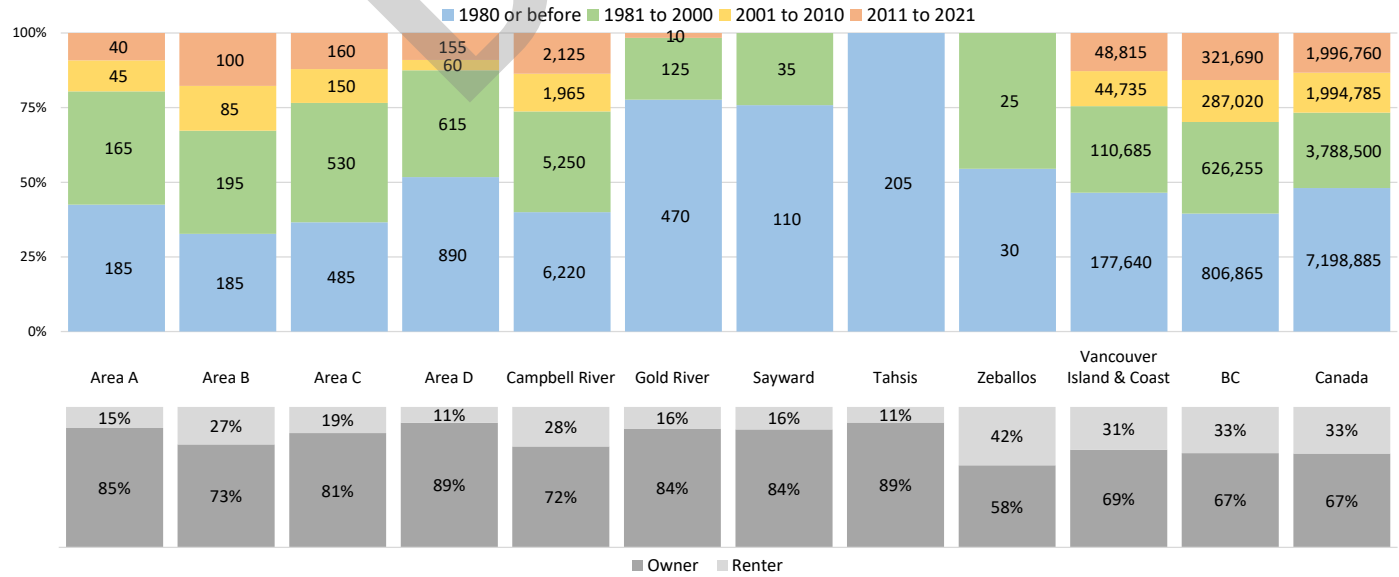
One-person households | One family households | One family households with additional persons | Multigenerational households | Two-or-more-person non-family households

Age of Primary Household Maintainer

(Maintainer is one responsible for mortgage, rent, or major repair)



Occupied Private Dwellings by Period of Construction (& Home Ownership %)



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2026 – 2030 Financial Plan

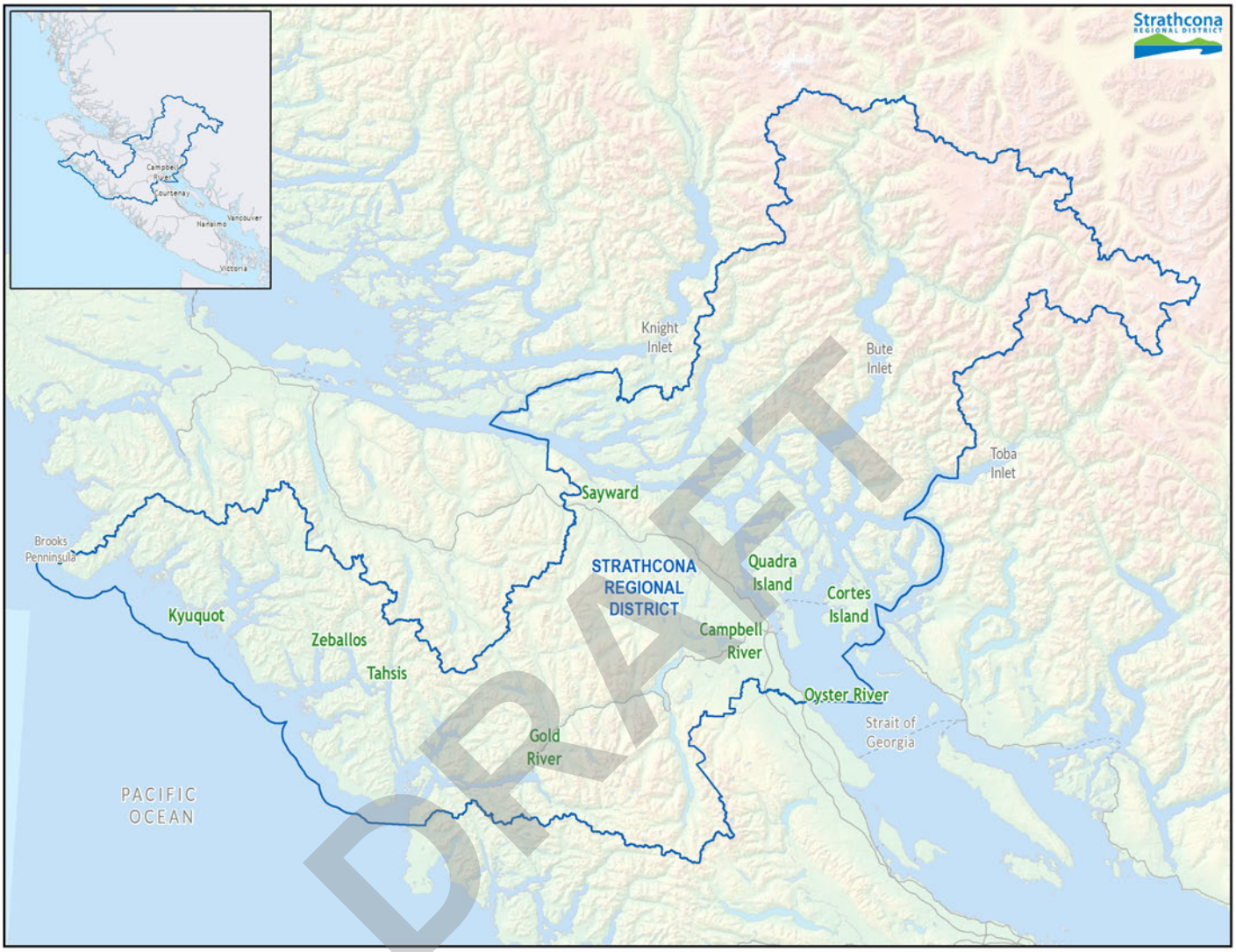
Section:

Regional Board

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Regional Board Segment



- The functions in the **Municipalities** section support the municipal representatives for SRD board governance and management efforts for the five municipalities and one first nations within the Strathcona Regional District boundary. The members include the City of Campbell River, Village of Gold River, Village of Sayward, Village of Tahsis, Village of Zeballos, and Ka:'yu:k't'h / Che:kt'les7et'h' First Nations.

Municipalities section includes:

Executive Summary

Assessment Detail – Roll Stratification for all municipalities

Assessment & Requisition Detail – City of Campbell River

Assessment & Requisition Detail – Village of Gold River

Assessment & Requisition Detail – Village of Sayward

Assessment & Requisition Detail – Village of Gold River

Assessment & Requisition Detail – Village of Tahsis

Assessment & Requisition Detail – Village of Zeballos

Assessment & Requisition Detail – Ka:'yu:k't'h / Che:kt'les7et'h' First Nation

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Municipalities section includes the following functions:

Function # - Function Description

100 - Municipality Administration

190 - Municipality Debt

Summary of 2026 Tax Requisition for Municipalities

	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos	KCFN
Tax Requisition						
2026 Draft:	$ 12,750,927	$ 44,097	$ 82,166	$ 14,764	$ 4,835	$ 60
2025:	11,345,430	42,499	79,800	13,979	4,608	73
$ Change:	**1,405,497**	**1,598**	**2,366**	**785**	**226**	**(13)**
Average Home Value						
2026 Draft:	$ 707,727	$ 270,805	$ 321,107	$ 181,103	$ 143,036	13,400
2025:	705,287	268,031	319,141	178,218	138,091	12,900
$ Change:	**2,440**	**2,774**	**1,966**	**2,885**	**4,945**	**500**
Average Household Tax Impact						
2026 Draft:	$ 695.00	$ 44.29	$ 331.22	$ 29.62	$ 25.02	1.21
2025:	630.08	42.87	322.18	28.26	23.63	1.13
Change per Household:	**$ 64.92**	**$ 1.42**	**$ 9.04**	**$ 1.36**	**$ 1.38**	**$ 0.07**

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The fine print:

- 2026 values based on 2026 BC Assessment Completed Roll (issued January 2026). Final taxes will be calculated on BC Assessment 2026 Revised Roll (issued March 2026).
- 2025 Values based on 2025 BC Assessment Revised Roll (March 2025)
- Report only includes property tax (ad valorem) amounts requisitioned by the Strathcona Regional District. Parcel taxes, user fees, provincial tax surcharges, hospital levies, and/or other jurisdictional tax levies not included.

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Residential Assessment Values by Municipality

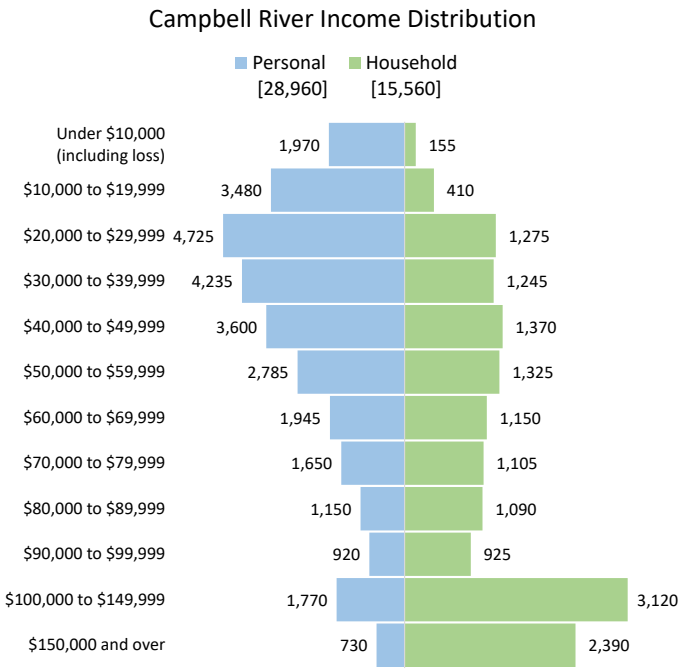
(BC Assessment Data – Only includes fully-taxable, single-class residential dwellings and vacant lots. Data not available for KCFN.)

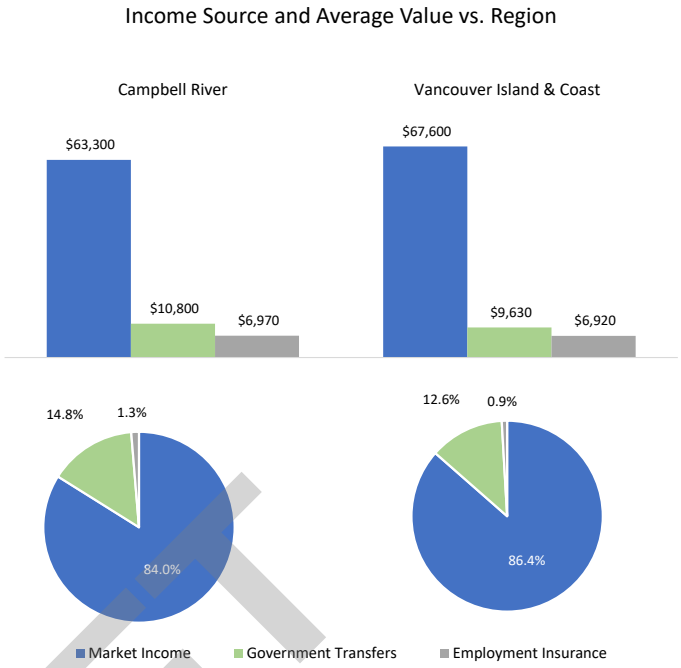
	City of Campbell River	Village of Gold River	Village of Sayward	Village of Tahsis	Village of Zeballos
Less than $100,000	33	21	14	103	36
100,001 - 150,000	20	52	27	21	Average Value: $143,036
150,001 - 200,000	46	40	-	Average Value: $181,103	27
200,001 - 250,000	213	118	3	89	16
250,001 - 300,000	213	Average Value: $270,805	8	39	3
300,001 - 350,000	504	109	Average Value: $321,107	16	3
350,001 - 400,000	551	124	44	5	1
400,001 - 450,000	546	55	18	6	1
450,001 - 500,000	611	32	14	2	-
500,001 - 550,000	930	9	6	2	-
550,001 - 600,000	1,452	10	4	2	-
600,001 - 650,000	1,823	3	-	-	-
650,001 - 700,000	1,442	-	1	-	-
700,001 - 750,000	Average Value: $707,727	2	2	-	-
750,001 - 800,000	984	1	-	-	-
800,001 - 850,000	783	-	-	-	-
850,001 - 900,000	562	-	-	-	-
900,001 - 950,000	370	-	-	-	-
950,001 - 1,000,000	311	-	-	-	-
1,000,001 - 1,100,000	367	-	-	-	-
1,100,001 - 1,200,000	219	-	-	-	-
1,200,001 - 1,300,000	167	-	-	1	-
1,300,001 - 1,400,000	142	-	-	-	1
1,400,001 - 1,500,000	75	-	-	-	-
1,500,001 - 1,600,000	66	-	-	1	-
1,600,001 - 1,700,000	41	-	-	-	-
1,700,001 - 1,800,000	39	-	-	-	-
1,800,001 - 1,900,000	21	-	-	-	-
1,900,001 - 2,000,000	19	1	-	-	-
More than $2M	141	-	-	-	-

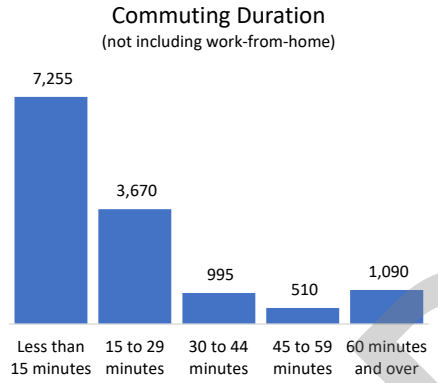
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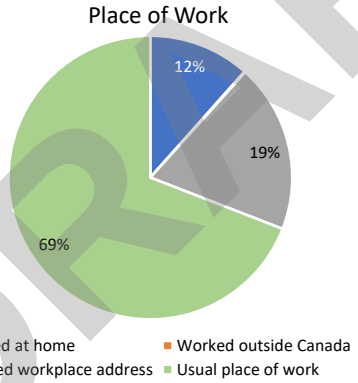
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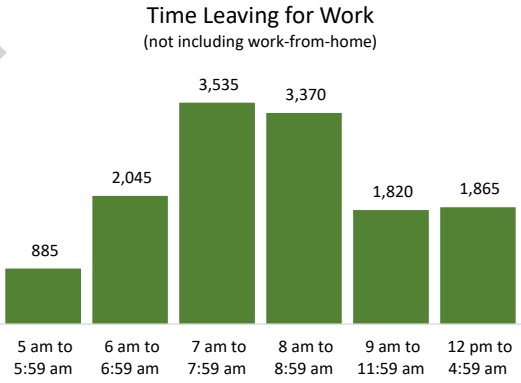
City of Campbell River:

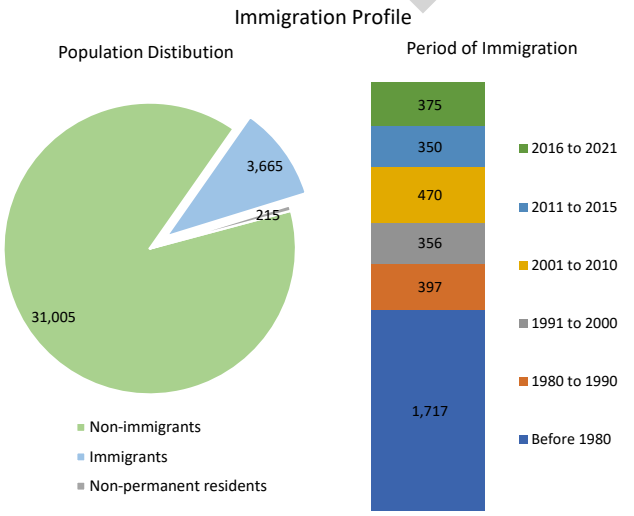


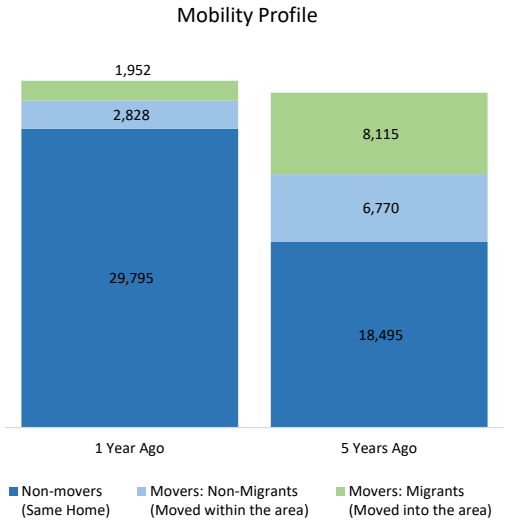






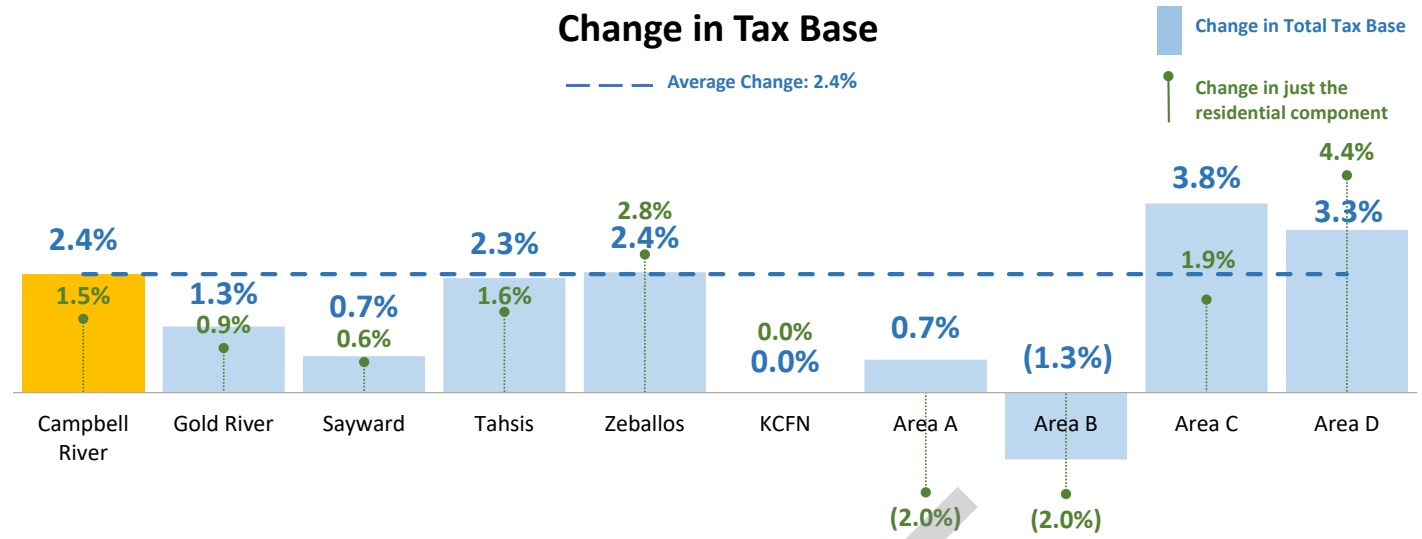


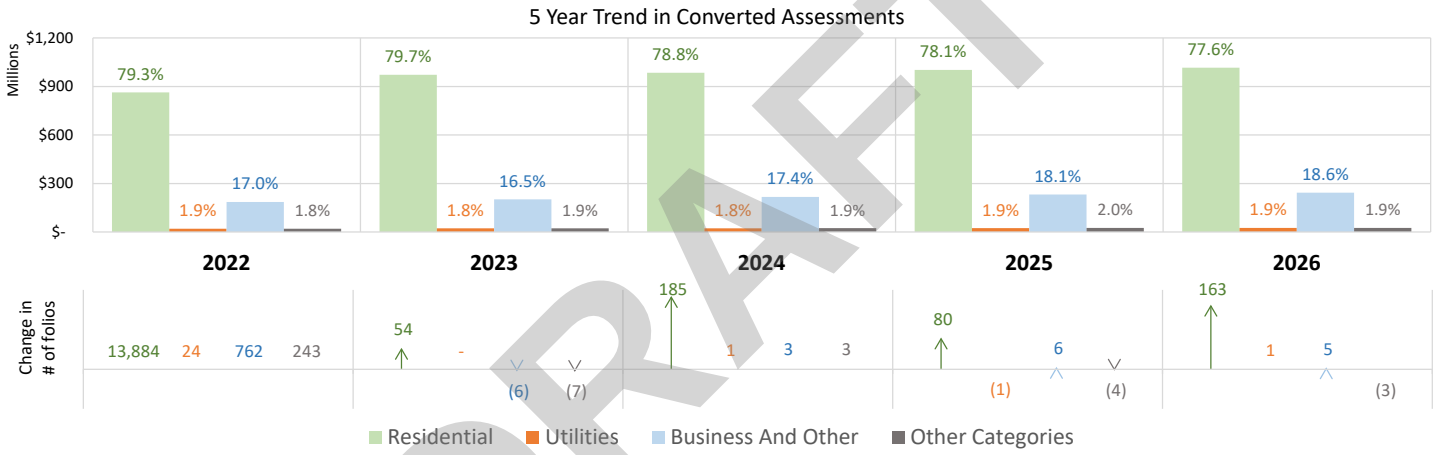


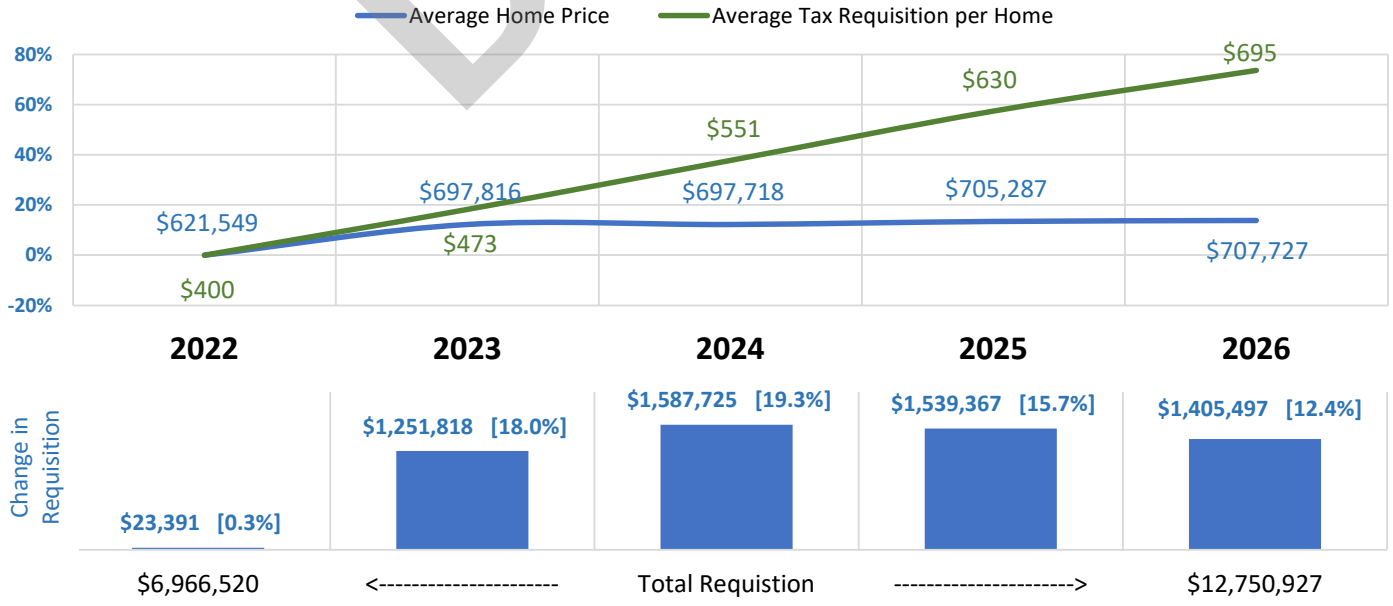


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City of Campbell River:







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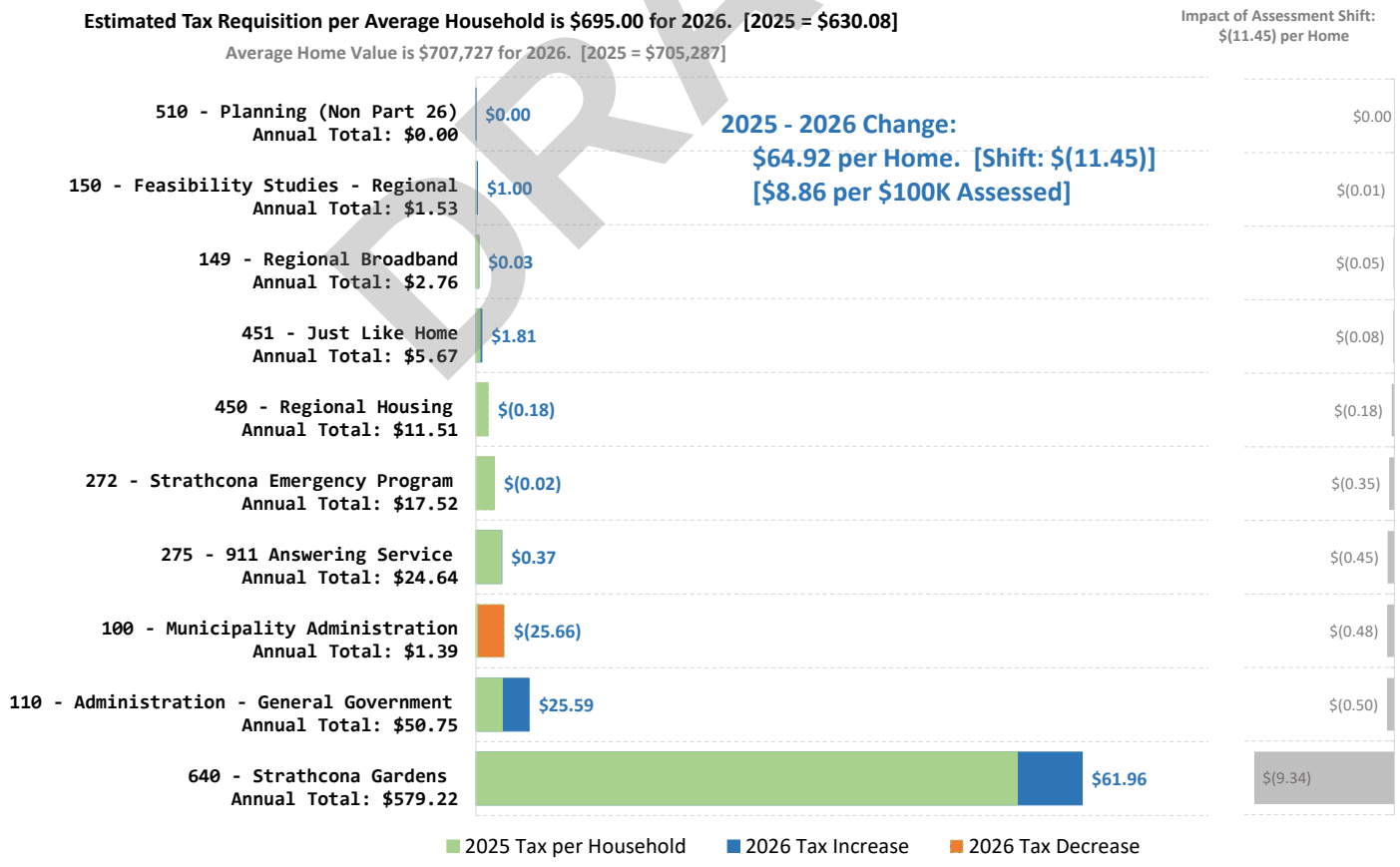
City of Campbell River:

Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

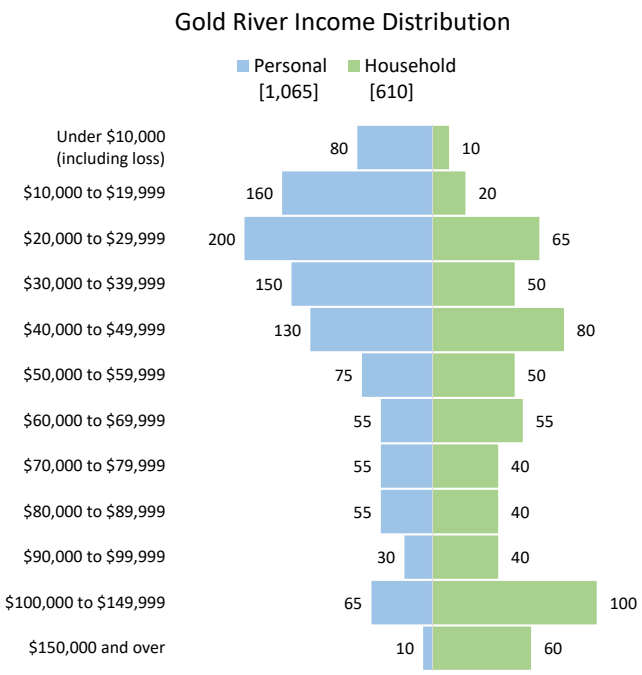
Based on BC Assessment Completed Roll (January 2026)

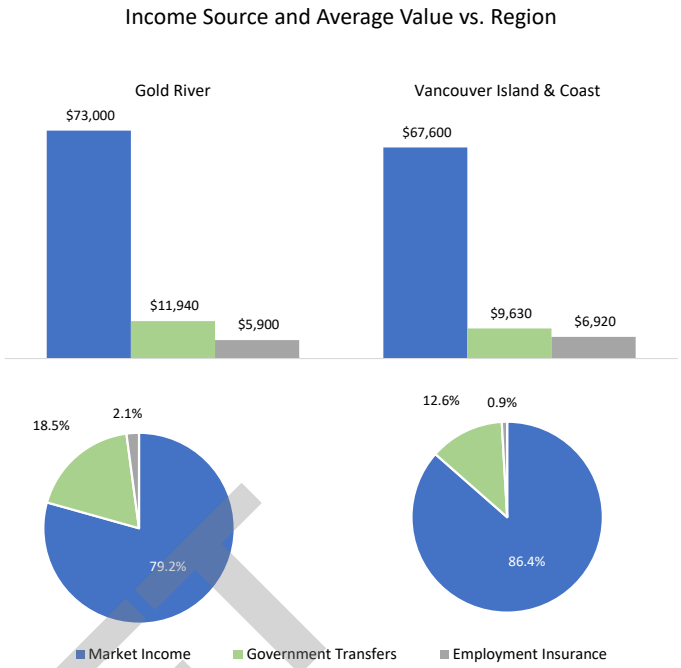
Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	Estimated Tax (per $100K) 2026 Budget	$ Change
Municipalities:							
100 - Municipalities - Administration	$ 486,671	$ 25,439	$ (461,232)	(94.8)%	$ 3.83	$ 0.20	$ (3.63)
Corporate Services:							
110 - Administration and General Government	456,773	939,953	483,180	105.8 %	3.57	7.17	3.60
Regional Services:							
149 - Regional Broadband	49,395	51,033	1,638	3.3 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	9,533	28,120	18,587	195.0 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	318,441	324,550	6,109	1.9 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	436,527	451,381	14,854	3.4 %	3.44	3.48	0.04
450 - Regional Housing	212,378	213,257	879	0.4 %	1.66	1.63	(0.03)
451 - Just Like Home	70,066	105,095	35,029	50.0 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	71	71	100.0 %	-	0.00	0.00
Strathcona Gardens:							
640 - Strathcona Gardens	9,305,647	10,612,028	1,306,381	14.0 %	73.25	81.75	8.50
Total Requisition	**$ 11,345,430**	**$ 12,750,927**	**$ 1,405,497**	**12.4 %**	**$ 89.24**	**$ 98.10**	**$ 8.86**
Average Residential Property Value:	**$ 705,287**	**$ 707,727**					
Estimated Tax Per Average Residential Property	**$ 630.08**	**$ 695.00**					

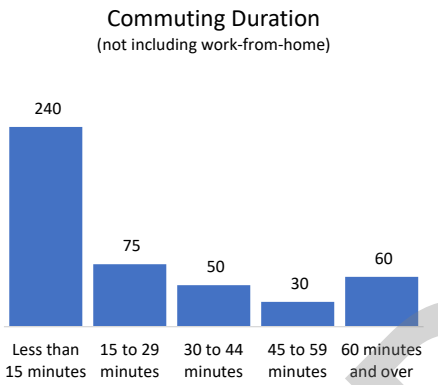
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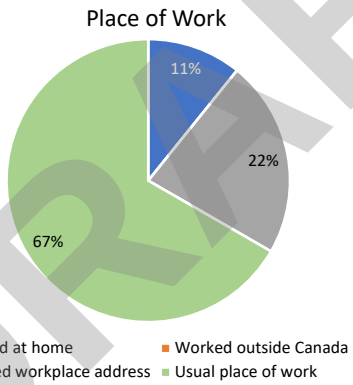


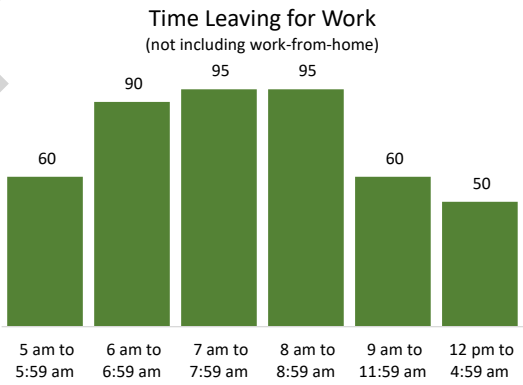
Village of Gold River:

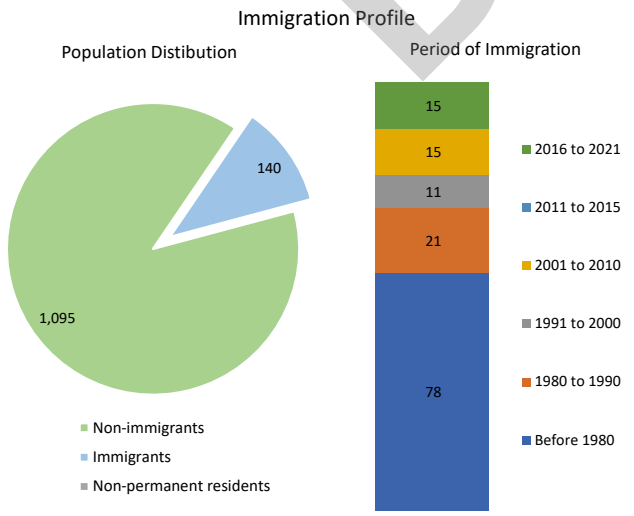


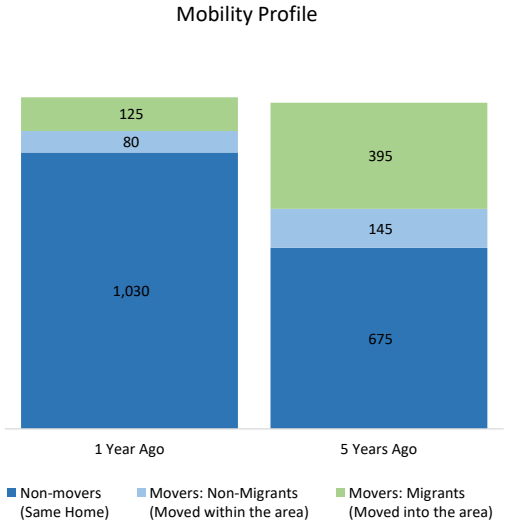






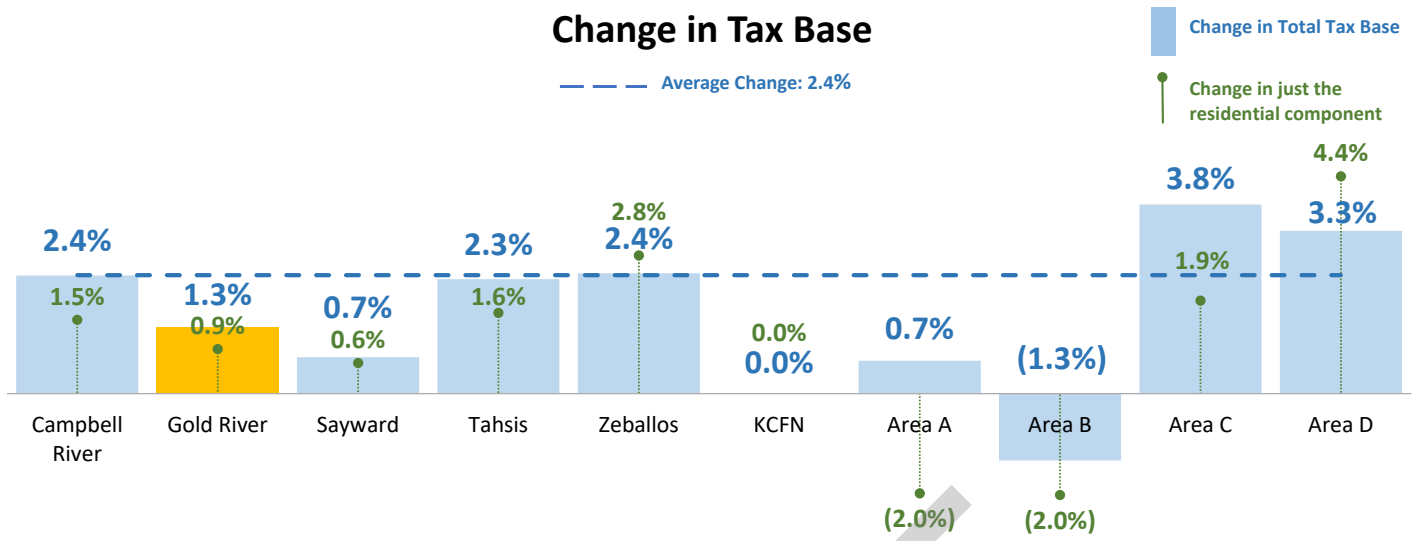


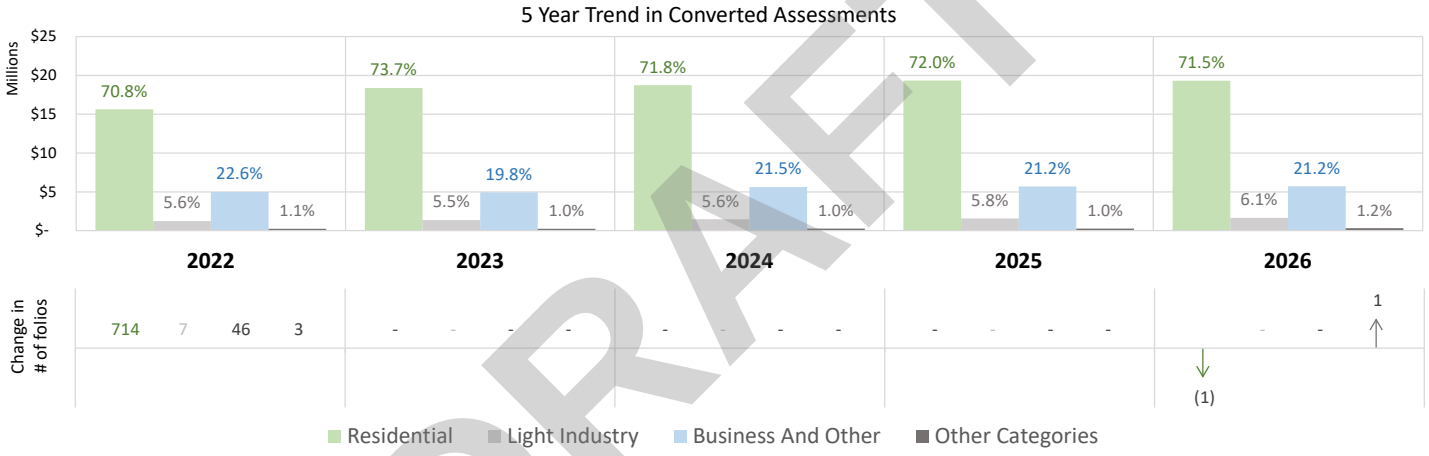


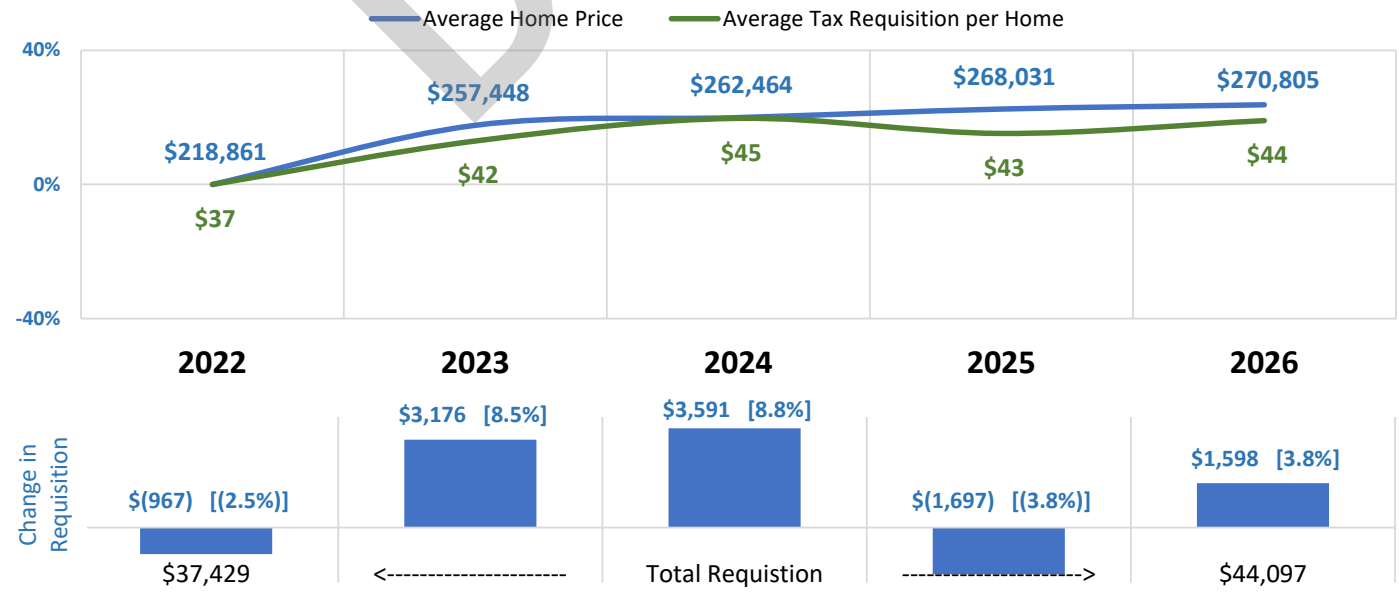


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Village of Gold River:







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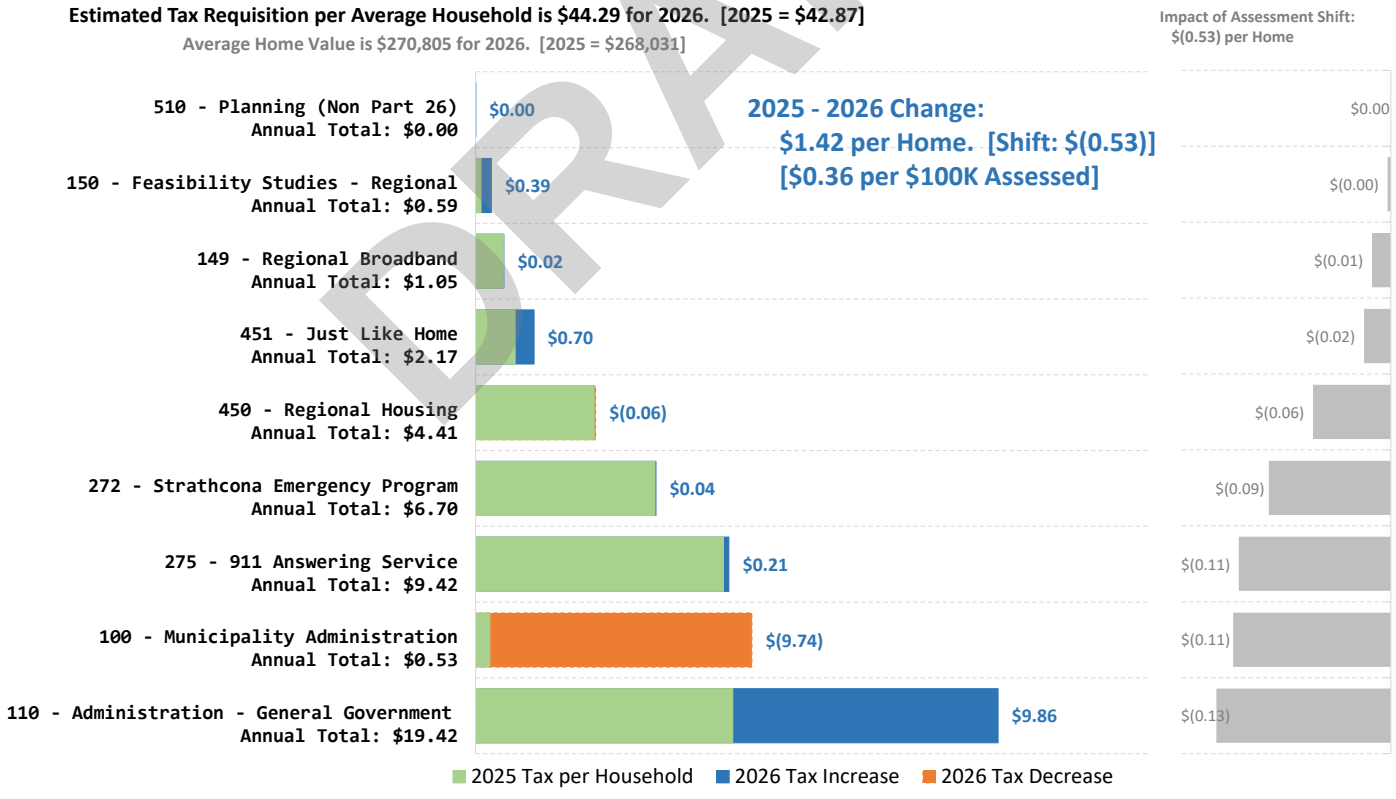
Village of Gold River:

Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

Based on BC Assessment Completed Roll (January 2026)

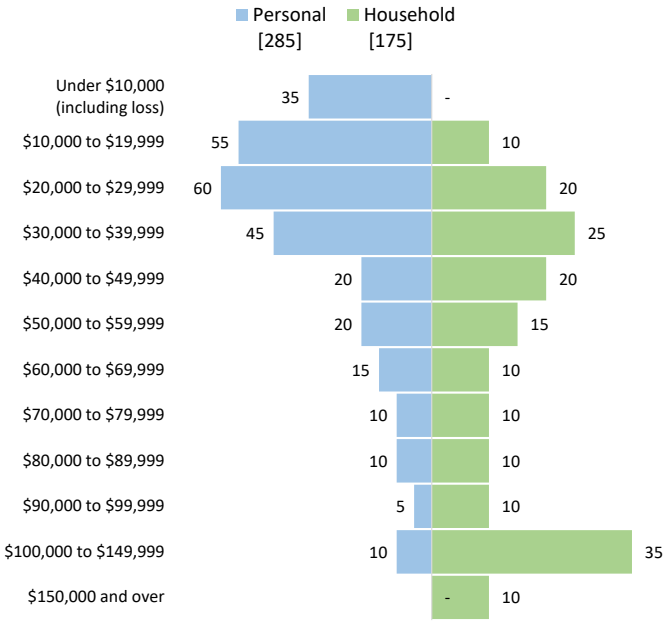
Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	2026 Budget	$ Change
Municipalities:							
100 - Municipalities - Administration	$ 10,146	$ 526	$ (9,620)	(94.8)%	$ 3.83	$ 0.20	$ (3.63)
Corporate Services:							
110 - Administration and General Government	9,506	19,360	9,855	103.7 %	3.57	7.17	3.60
Regional Services:							
149 - Regional Broadband	1,028	1,051	23	2.3 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	199	582	383	192.6 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	6,627	6,685	58	0.9 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	9,100	9,335	234	2.6 %	3.44	3.48	0.04
450 - Regional Housing	4,435	4,392	(43)	(1.0)%	1.66	1.63	(0.04)
451 - Just Like Home	1,458	2,165	707	48.5 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	1	1	100.0 %	-	0.00	0.00
Total Requisition	**$ 42,499**	**$ 44,097**	**$ 1,598**	**3.8 %**	**$ 15.99**	**$ 16.35**	**$ 0.36**
Average Residential Property Value:	**$ 268,031**	**$ 270,805**					
Estimated Tax Per Average Residential Property	**$ 42.87**	**$ 44.29**					

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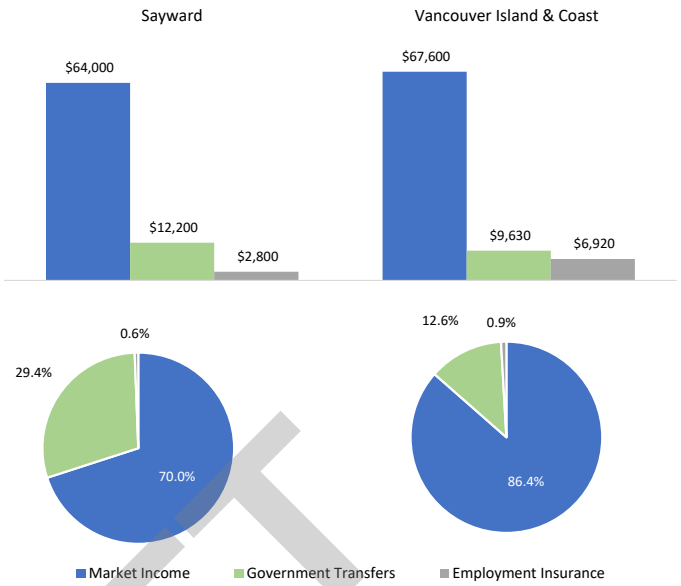


Village of Sayward:

Sayward Income Distribution

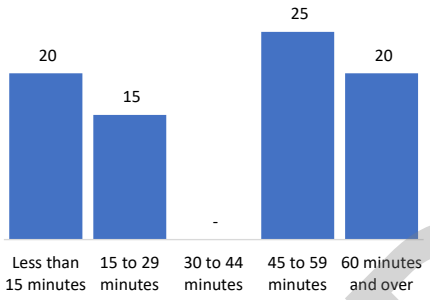


Income Source and Average Value vs. Region

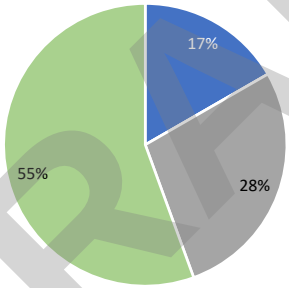


Commuting Duration

(not including work-from-home)

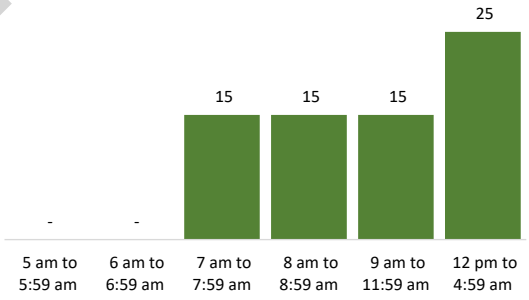


Place of Work



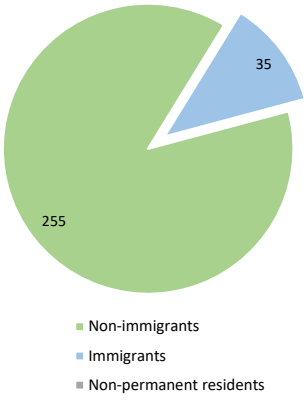
Time Leaving for Work

(not including work-from-home)

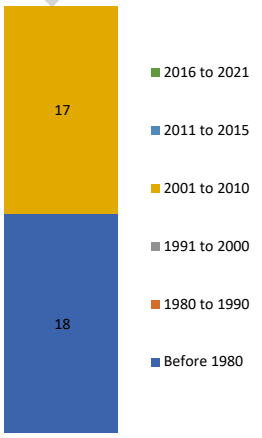


Immigration Profile

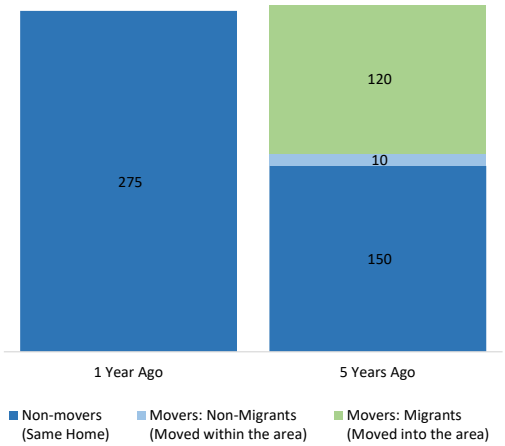
Population Distibution



Period of Immigration

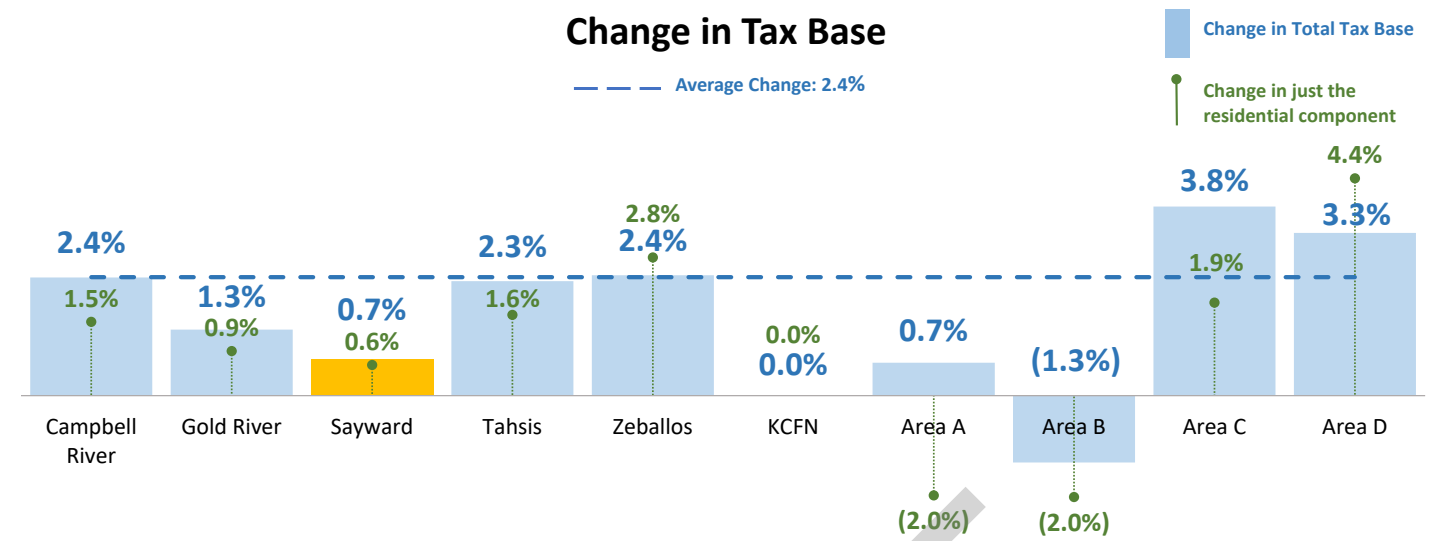


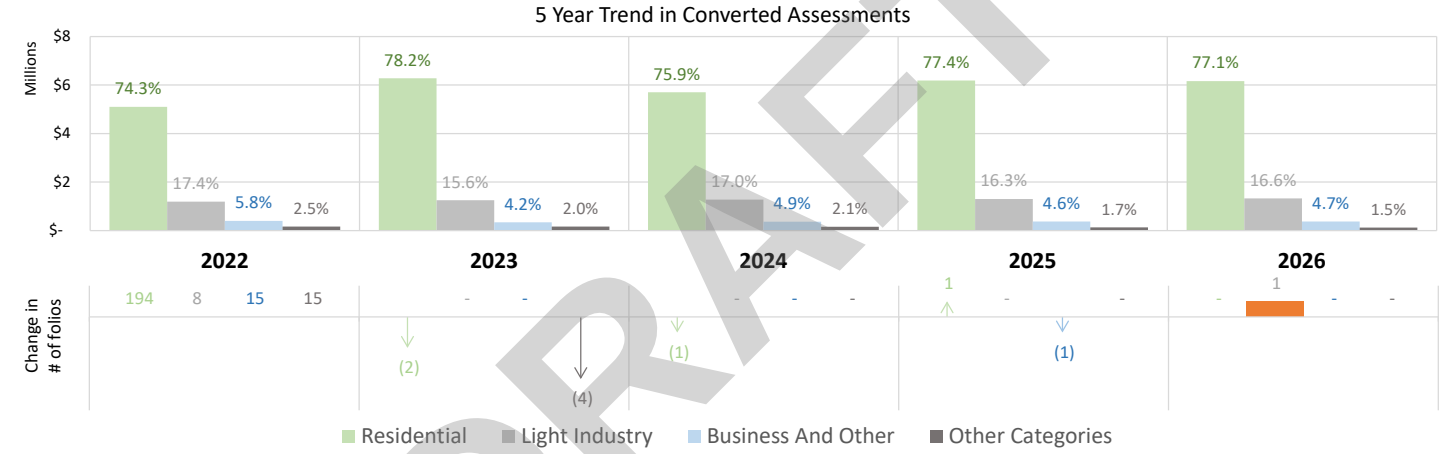
Mobility Profile

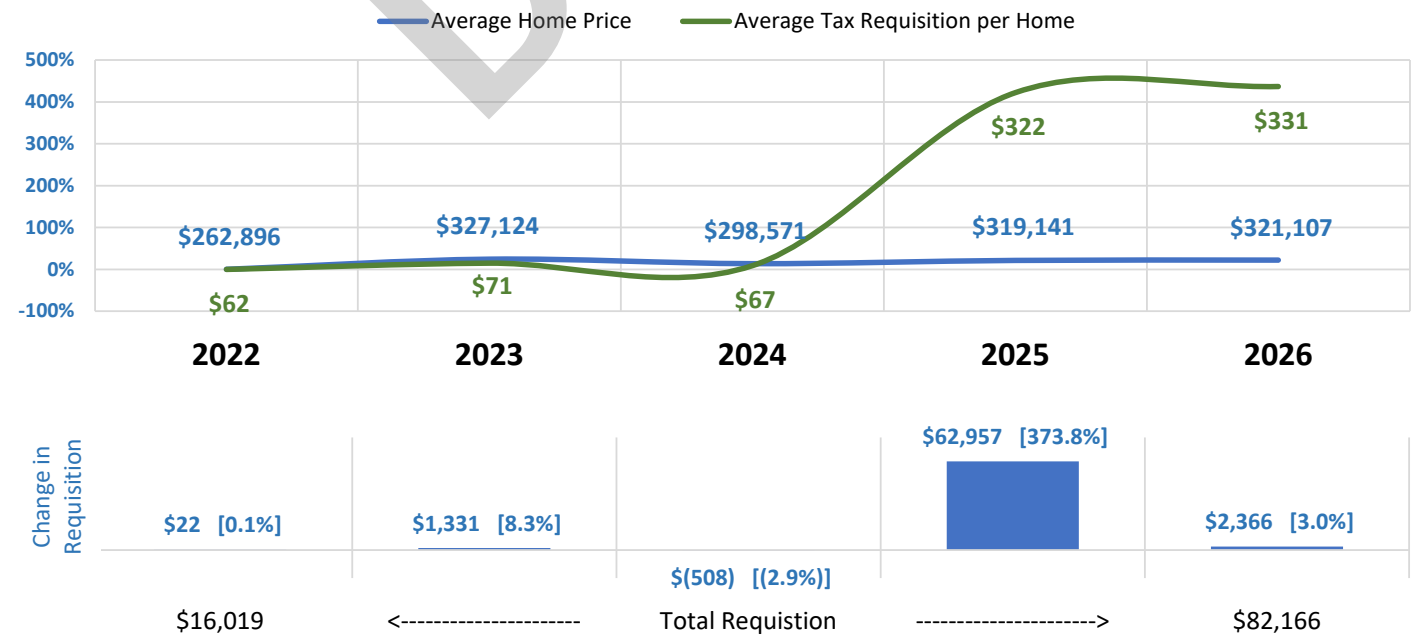


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Village of Sayward:







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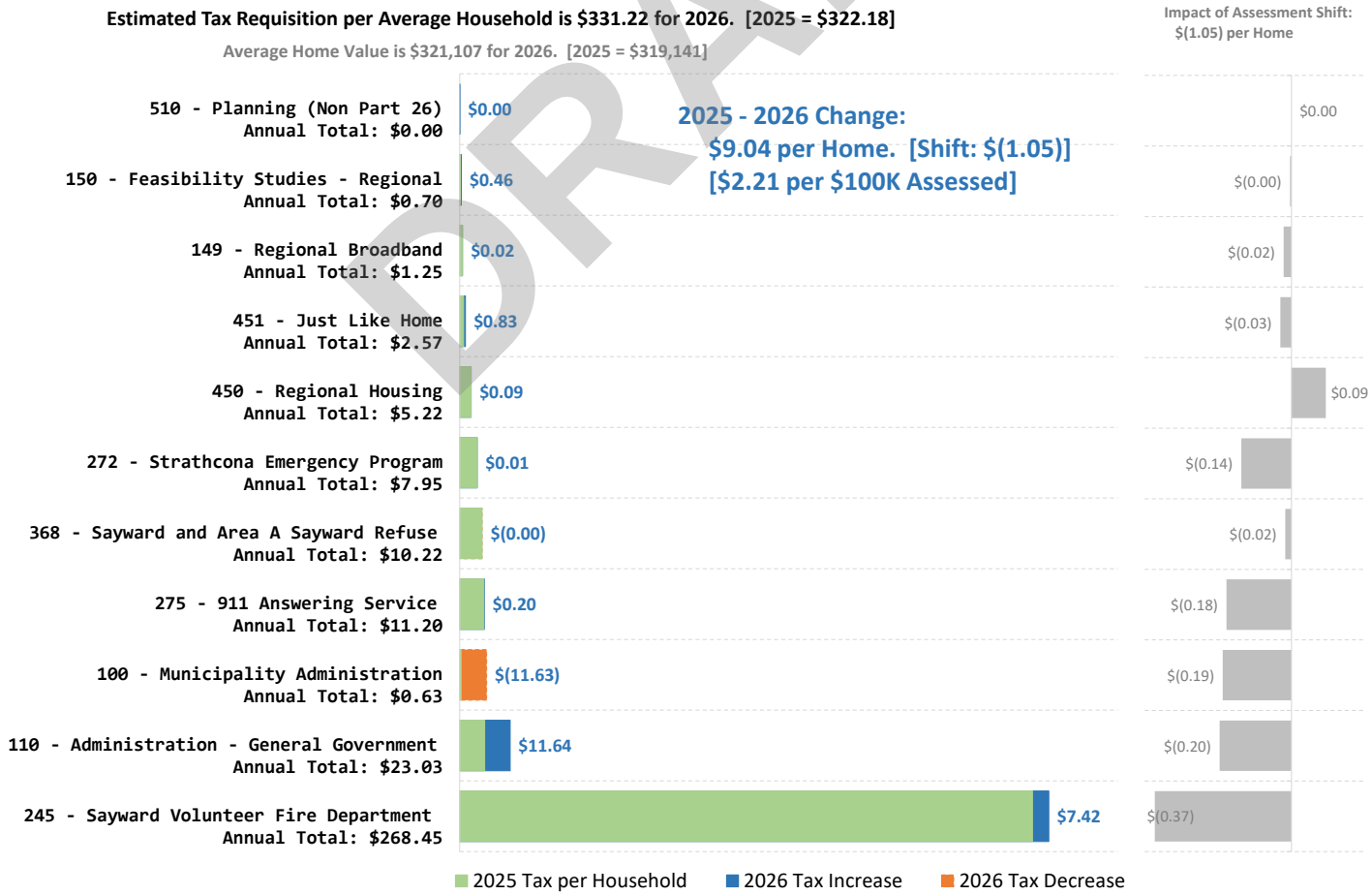
Village of Sayward:

Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

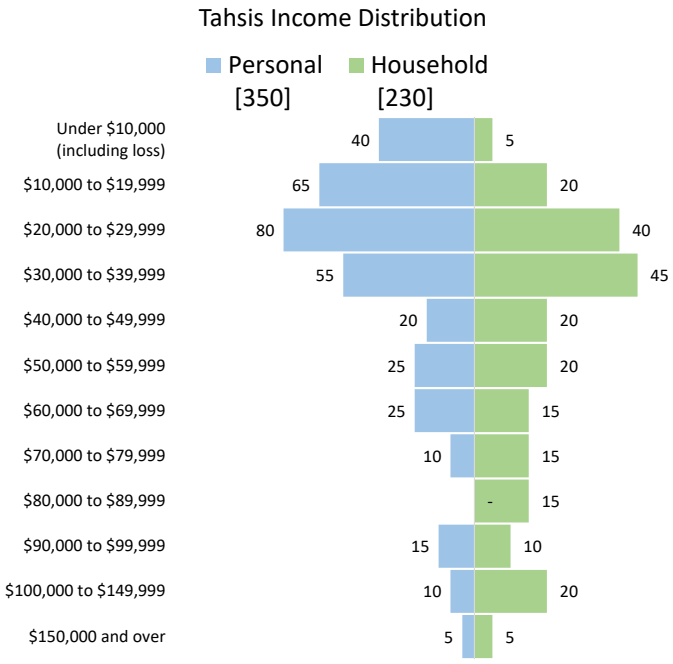
Based on BC Assessment Completed Roll (January 2026)

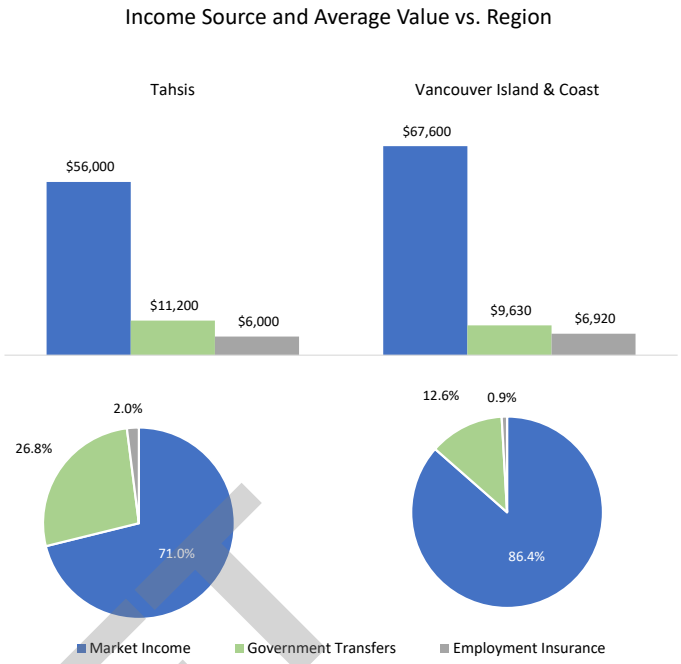
Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	2026 Budget	$ Change
Municipalities:							
100 - Municipalities - Administration	$ 3,036	$ 156	$ (2,879)	(94.8)%	$ 3.83	$ 0.20	$ (3.63)
Corporate Services:							
110 - Administration and General Government	2,831	5,733	2,902	102.5 %	3.57	7.17	3.60
Regional Services:							
149 - Regional Broadband	306	311	5	1.7 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	59	173	113	190.8 %	0.08	0.22	0.14
245 - Sayward Volunteer Fire Department^	64,630	66,562	1,932	3.0 %	81.56	83.37	1.82
272 - Strathcona Emergency Program	1,974	1,979	6	0.3 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	2,723	2,776	53	1.9 %	3.44	3.48	0.04
368 - Sayward Valley Refuse Disposal	2,530	2,533	3	0.1 %	3.19	3.17	(0.02)
450 - Regional Housing	1,276	1,301	25	1.9 %	1.61	1.63	0.02
451 - Just Like Home	434	641	207	47.6 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	0	0	100.0 %	-	0.00	0.00
Total Requisition	**$ 79,800**	**$ 82,166**	**$ 2,366**	**3.0 %**	**$ 100.69**	**$ 102.90**	**$ 2.21**
Average Residential Property Value:	**$ 319,141**	**$ 321,107**					
Estimated Tax Per Average Residential Property	**$ 322.18**	**$ 331.22**					

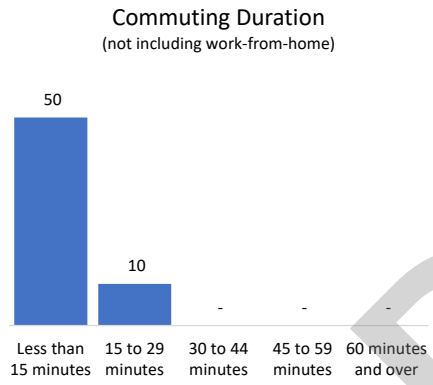
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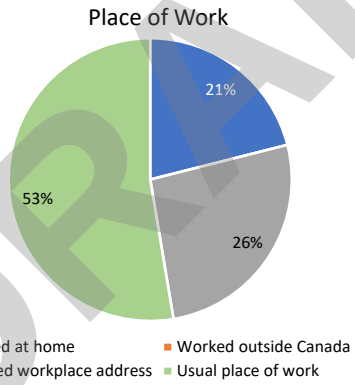


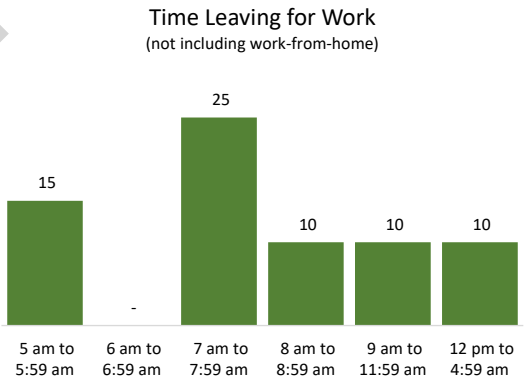
Village of Tahsis:



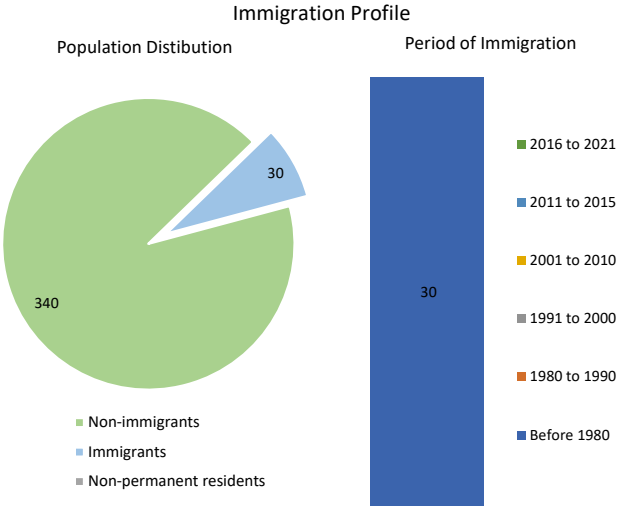


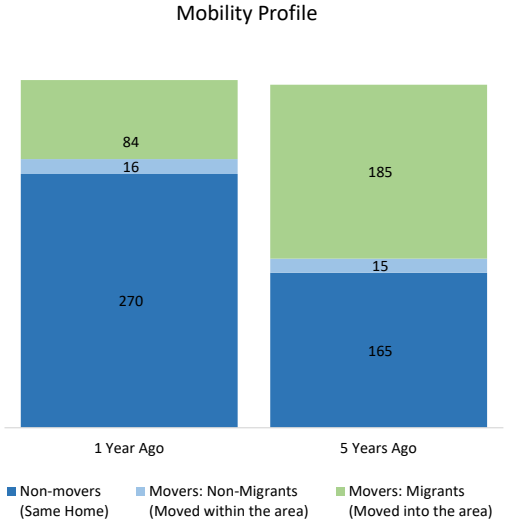






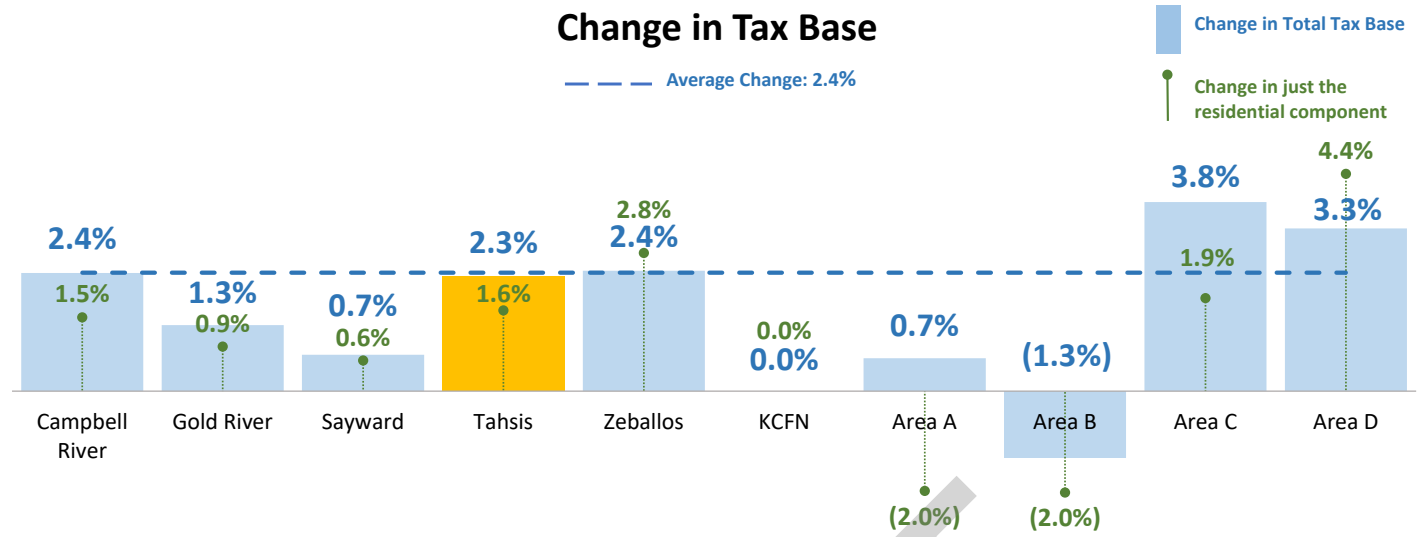
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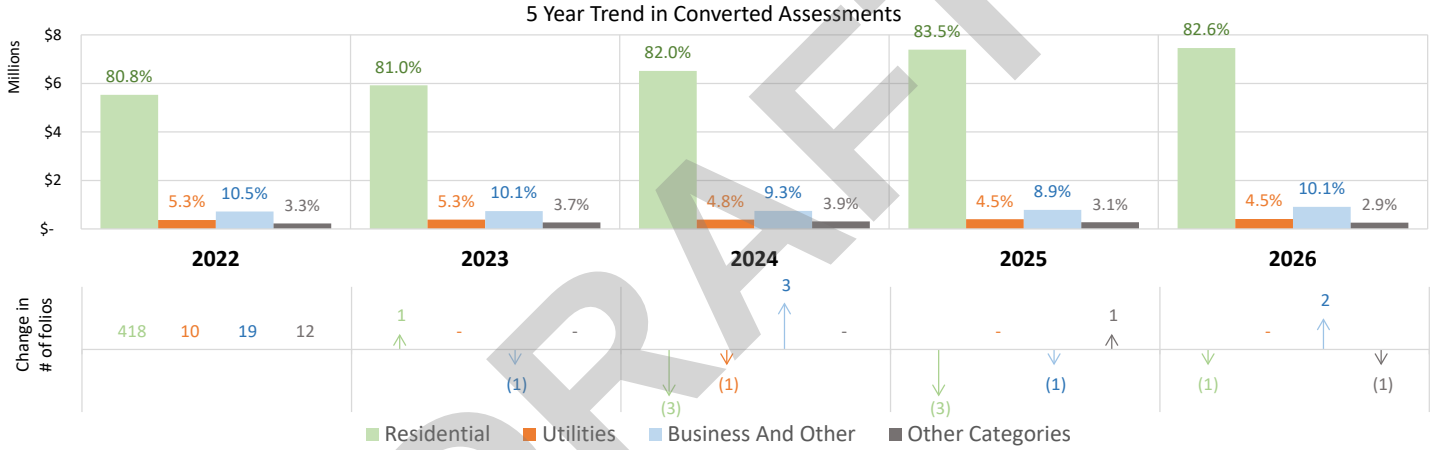


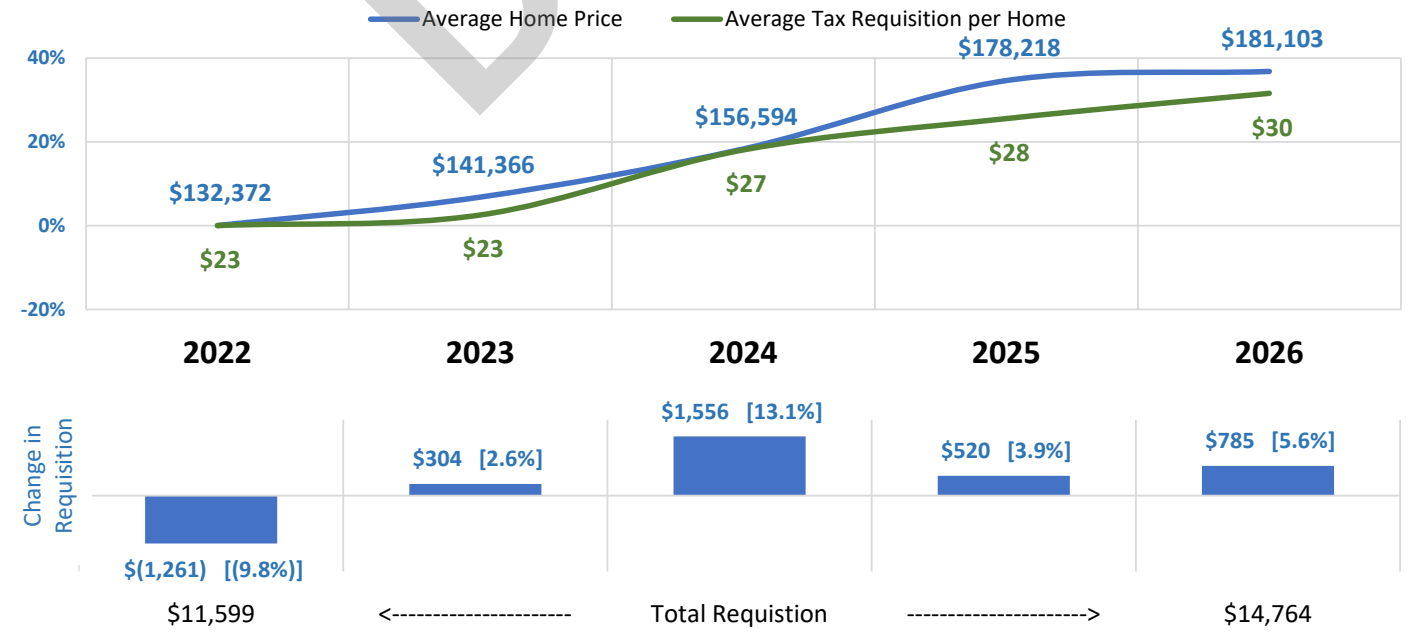


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Village of Tahsis:







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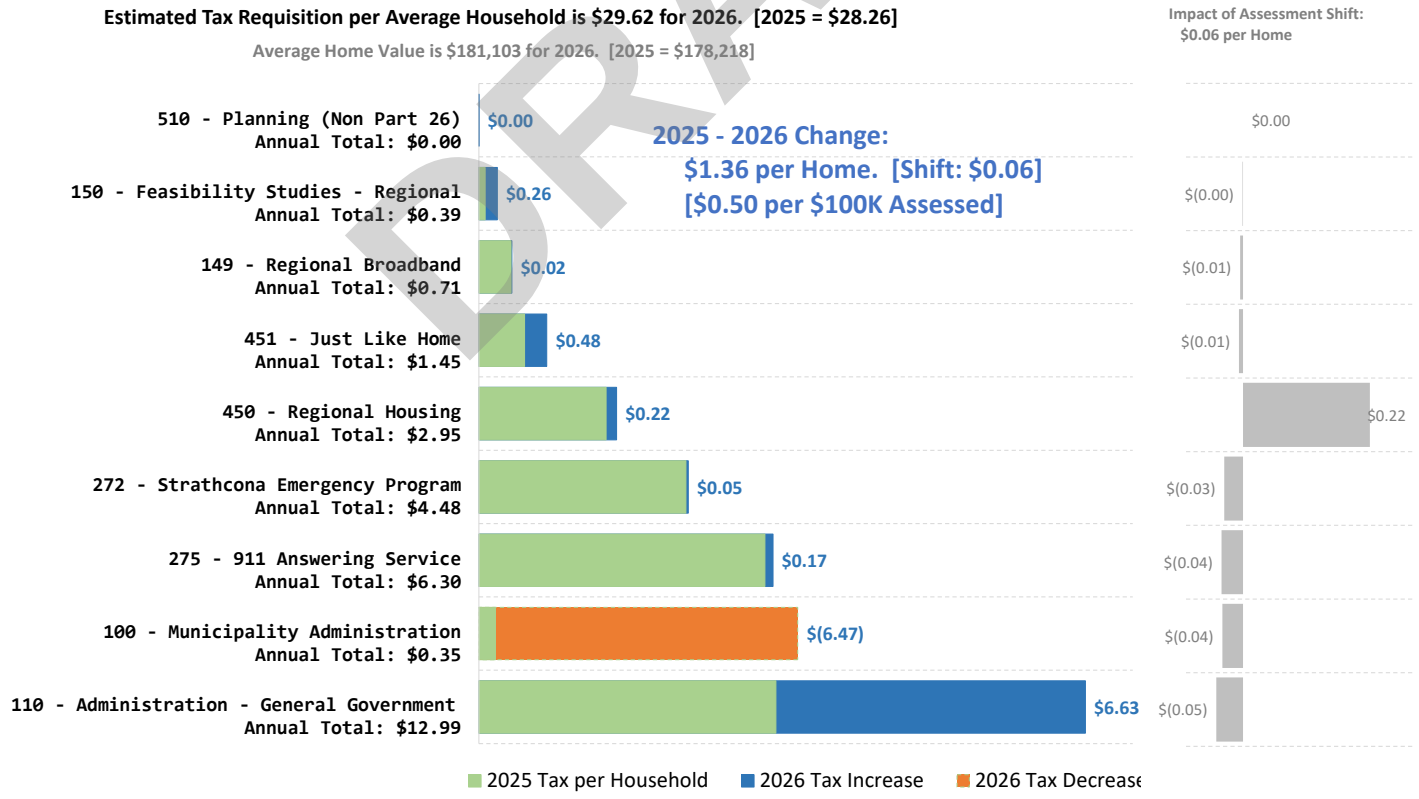
Village of Tahsis:

Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

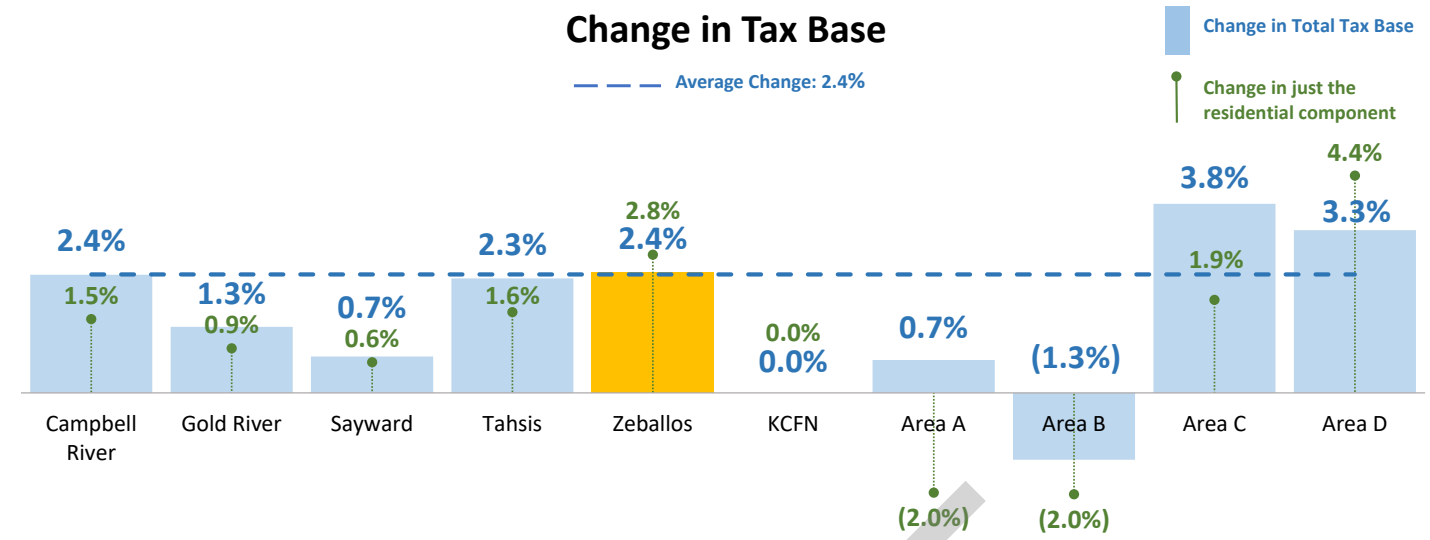
Based on BC Assessment Completed Roll (January 2026)

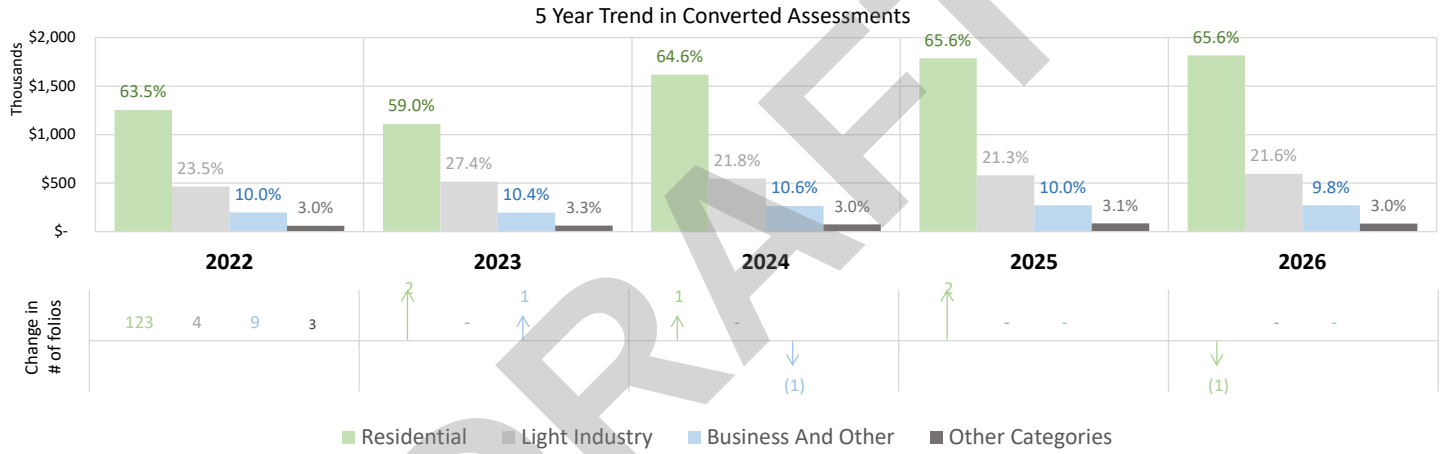
Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	2026 Budget	$ Change
Municipalities:							
100 - Municipalities - Administration	$ 3,369	$ 176	$ (3,193)	(94.8)%	$ 3.83	$ 0.20	$ (3.63)
Corporate Services:							
110 - Administration and General Government	3,151	6,479	3,328	105.6 %	3.57	7.17	3.60
Regional Services:							
149 - Regional Broadband	341	352	11	3.2 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	66	195	129	195.4 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	2,197	2,237	40	1.8 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	3,022	3,130	108	3.6 %	3.44	3.48	0.04
450 - Regional Housing	1,350	1,470	120	8.9 %	1.53	1.63	0.10
451 - Just Like Home	483	724	241	49.9 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	0	0	100.0 %	-	0.00	0.00
Total Requisition	**$ 13,979**	**$ 14,764**	**$ 785**	**5.6 %**	**$ 15.86**	**$ 16.35**	**$ 0.50**
Average Residential Property Value:	**$ 178,218**	**$ 181,103**					
Estimated Tax Per Average Residential Property	**$ 28.26**	**$ 29.62**					

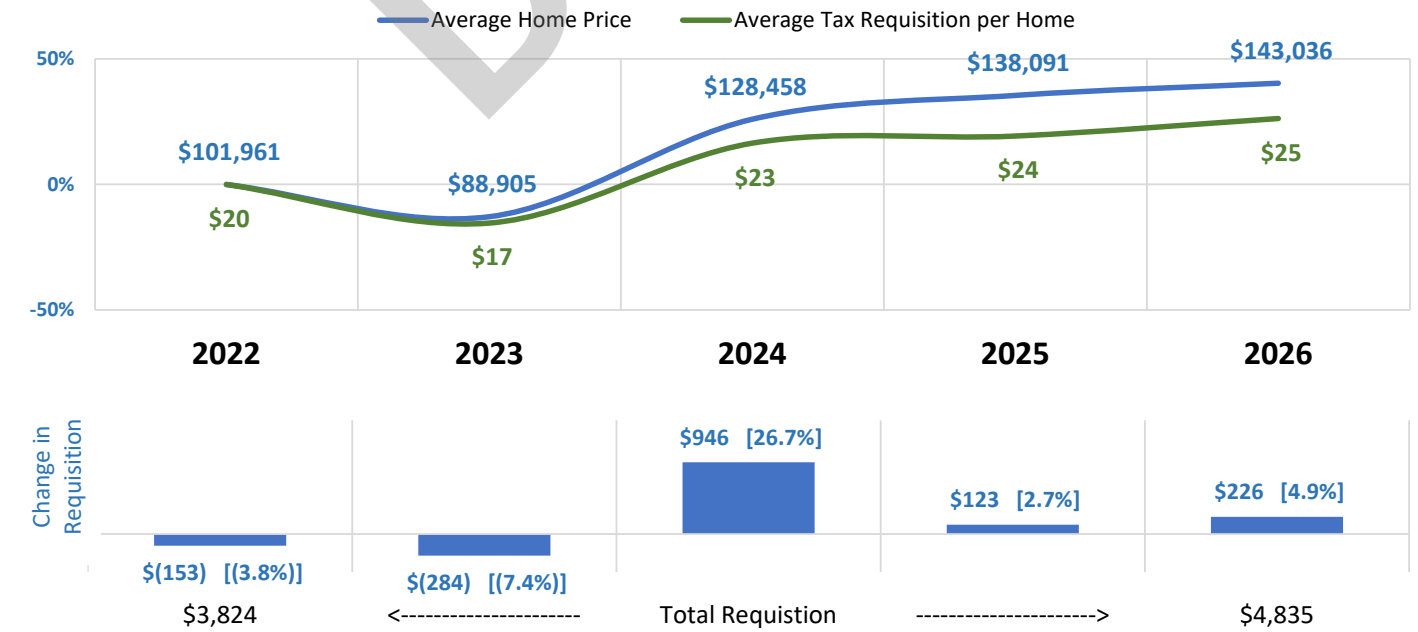
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Village of Zeballos:







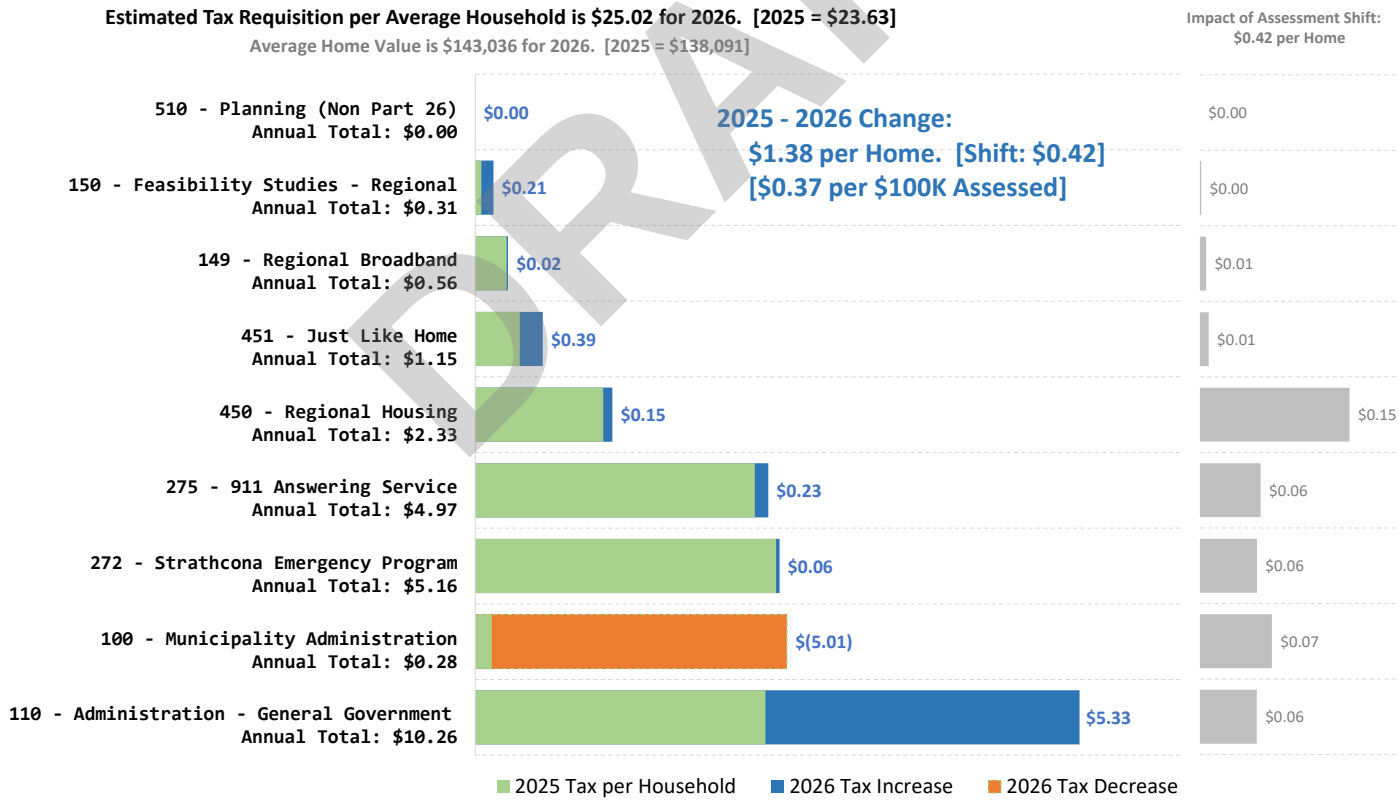
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Village of Zeballos:

Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

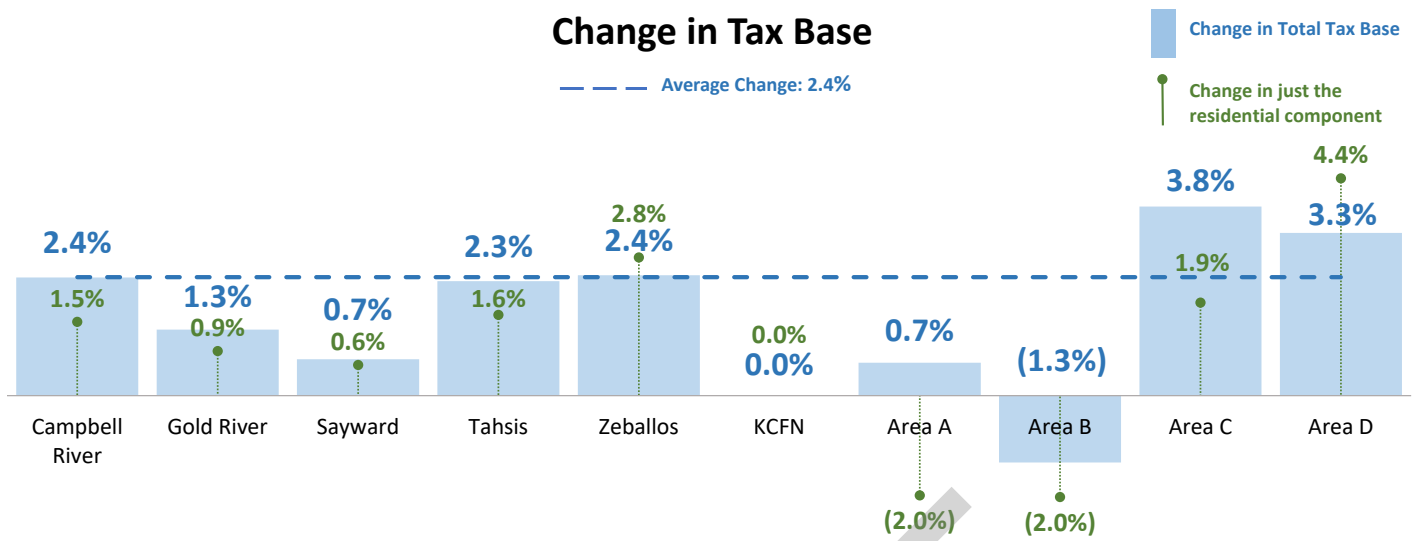
Based on BC Assessment Completed Roll (January 2026)

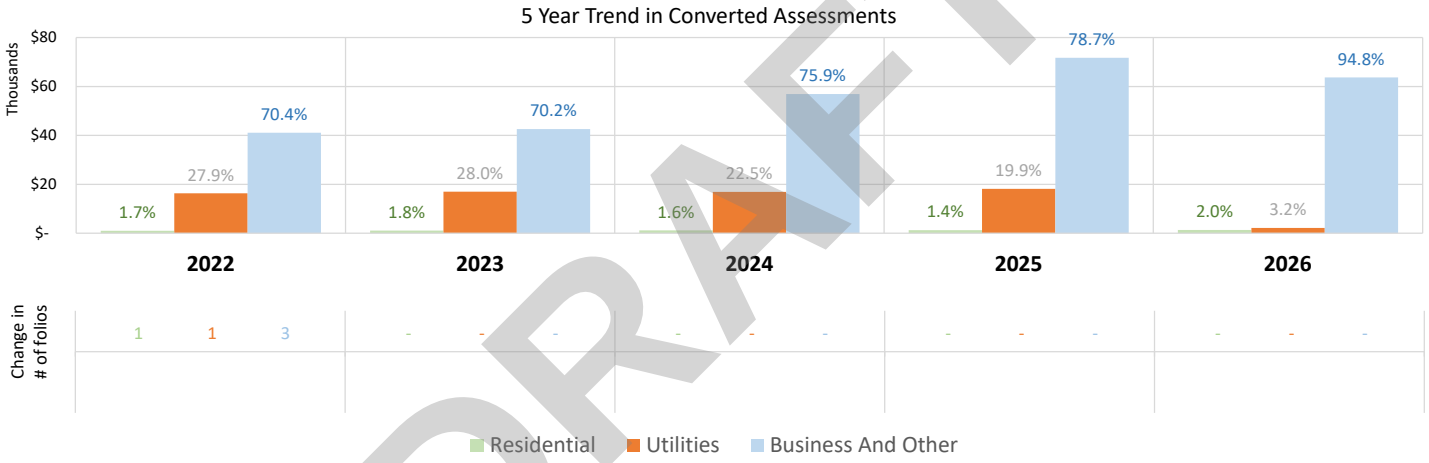
Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	2026 Budget	$ Change
Municipalities:							
100 - Municipalities - Administration	$ 1,026	$ 54	$ (972)	(94.8)%	$ 3.83	$ 0.20	$ (3.63)
Corporate Services:							
110 - Administration and General Government	965	1,986	1,021	105.9 %	3.57	7.17	3.60
Regional Services:							
149 - Regional Broadband	104	108	4	3.4 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	20	59	39	196.1 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	1,000	1,000	-	0.0 %	3.70	3.61	(0.09)
275 - 911 Emergency Answering Service	920	955	35	3.8 %	3.44	3.48	0.04
450 - Regional Housing	426	451	25	5.8 %	1.57	1.63	0.05
451 - Just Like Home	148	222	74	50.1 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	0	0	100.0 %	-	0.00	0.00
Total Requisition	**$ 4,608**	**$ 4,835**	**$ 226**	**4.9 %**	**$ 17.11**	**$ 17.49**	**$ 0.37**
Average Residential Property Value:	**$ 138,091**	**$ 143,036**					
Estimated Tax Per Average Residential Property	**$ 23.63**	**$ 25.02**					

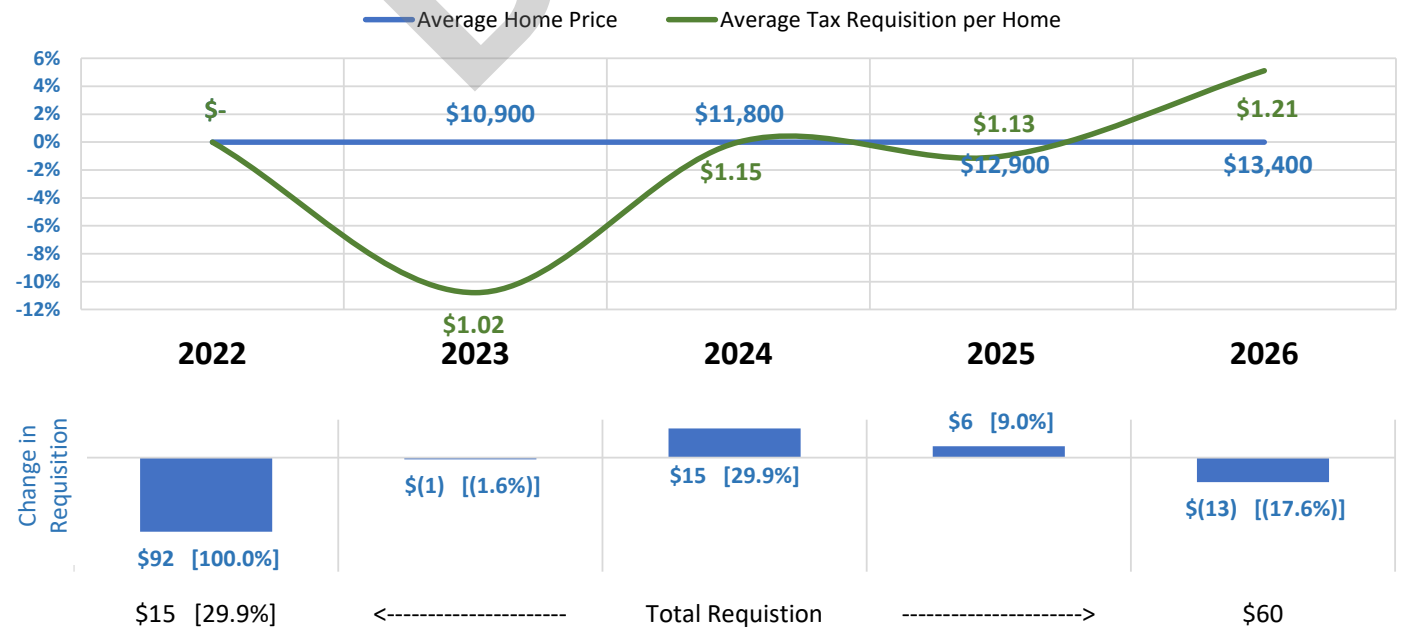


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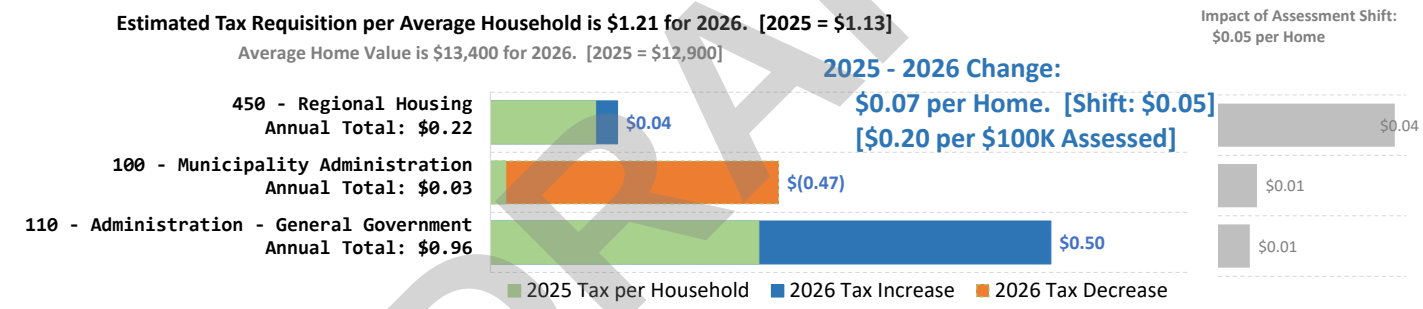
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Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

Based on BC Assessment Completed Roll (January 2026)

Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	Estimated Tax (per $100K) 2026 Budget	Estimated Tax (per $100K) $ Change
Municipalities:							
100 - Municipalities - Administration	$ 28	$ 1	$ (27)	(95.4)%	$ 3.83	$ 0.20	$ (3.63)
Corporate Services:							
110 - Administration and General Government	33	48	16	48.0 %	3.57	7.17	3.60
Regional Services:							
450 - Regional Housing	13	11	(2)	(14.3)%	1.40	1.63	0.23
Total Requisition	**$ 73**	**$ 60**	**$ (13)**	**(17.6)%**	**$ 8.80**	**$ 8.99**	**$ 0.20**
Average Residential Property Value:	**$ 12,900**	**$ 13,400**					
Estimated Tax Per Average Residential Property	**$ 1.13**	**$ 1.21**					

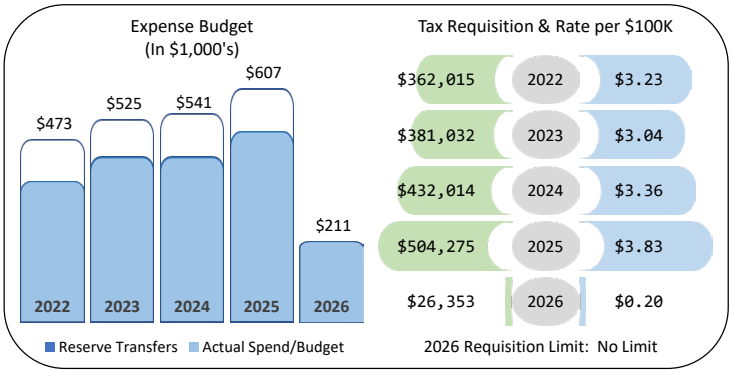
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Service Description

This function supports member municipality representatives for SRD board governance and management costs which includes the City of Campbell River, Village of Gold River, Village of Sayward, Village of Tahsis, Village of Zeballos, and Ka:'yu:k't'h / Che:kt'les7et'h' (KCFN).

This service was established on January 1, 2001 under the Local Government Act section 800, and Board Policy adopted February 26, 2001. There is no stated requisition limit for this function.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 504,275	$ 504,275	**$ 26,353**	$ 223,817	$ 227,739	$ 231,763	$ 235,893
Grants in lieu	4,000	4,000	**4,000**	4,000	4,000	4,000	4,000
Other revenue	1,607	1,461	**-**	-	-	-	-
Prior year surplus	116,601	96,821	**130,351**	-	-	-	-
	626,483	606,557	**210,995**	227,817	231,739	235,763	239,893
Expense:							
Operating expenses	494,525	605,096	**210,995**	227,817	231,739	235,763	239,893
Transfers to reserves	1,607	1,461	**-**	-	-	-	-
	496,132	606,557	**210,995**	227,817	231,739	235,763	239,893
Surplus/(Deficit)	$ 130,351	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region:

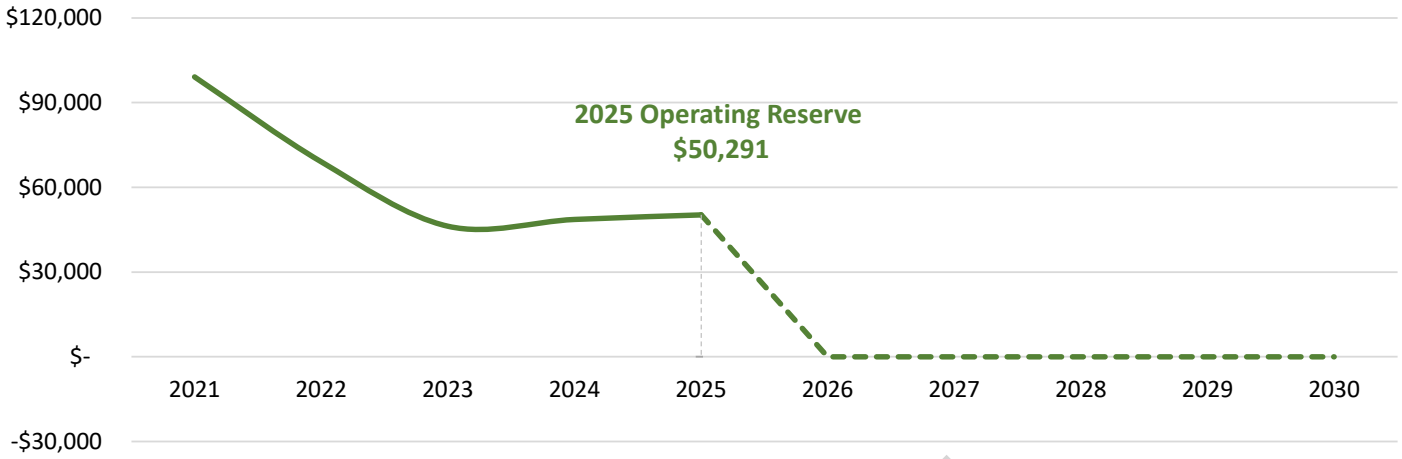
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 19,947	$ 289	$ 22	$ 334	$ 4,702	$ 96	$ 48	$ 0	**$ 25,439**
Village of Gold River	378	2	-	32	112	1	0	-	**526**
Village of Sayward	121	1	-	26	7	1	0	-	**156**
Village of Tahsis	146	7	-	4	18	1	0	-	**176**
Village of Zeballos	36	1	-	12	5	-	0	-	**54**
KCFN	0	-	-	-	1	-	-	-	**1**
Total Requisition	$ 20,629	$ 300	$ 22	$ 408	$ 4,845	$ 99	$ 49	$ 0	**$ 26,353**

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 20,629	$ 300	$ 22	$ 408	$ 4,845	$ 99	$ 49	$ 0
Tax rate (per $100K)	$ 0.20	$ 0.69	$ 0.67	$ 0.67	$ 0.48	$ 0.59	$ 0.20	$ 0.20
Average requisition, per folio:								
City of Campbell River	$ 1.39	$ 13.15	$ 4.35	$ 6.55	$ 6.11	$ 0.76	$ 1.67	$ 0.01
Village of Gold River	0.53	1.88	-	4.60	2.44	1.45	0.13	-
Village of Sayward	0.63	0.31	-	2.90	0.53	0.17	0.08	-
Village of Tahsis	0.35	0.91	-	1.03	0.81	0.27	0.07	-
Village of Zeballos	0.28	1.14	-	2.92	0.59	-	0.04	-
KCFN	0.03	-	-	-	0.42	-	-	-
Regional Average	$ 0.54	$ 3.48	$ 4.35	$ 3.60	$ 1.81	$ 0.66	$ 0.40	$ 0.01

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Reserve Summary



Budget Commentary and Service Goals:

- 2026 budget reflects a revised approach to recognizing Regional Board expenses. All regional costs have been consolidated into a regionally shared function (Function 112 – Regional Board Expenses), including costs previously embedded in Function 130 – Electoral Area Administration. Function 100 – Municipal Administration now reflects only costs directly attributable to municipal administration.
- The operating reserve has been closed to align with the above accounting change.

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Function 190-198 – Municipality Debt Payments

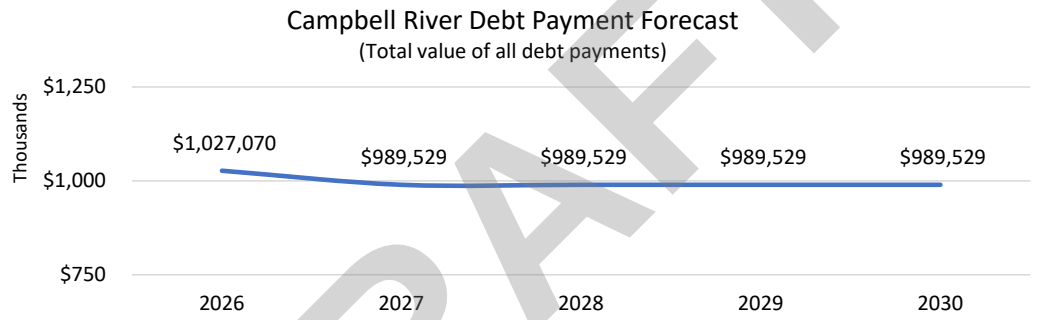
Service Description

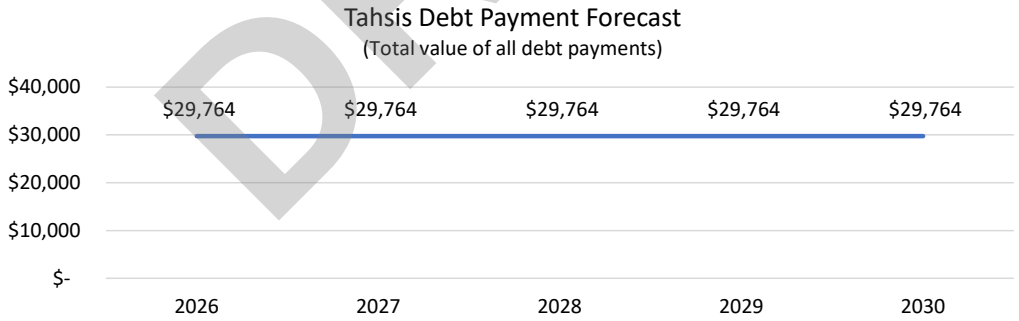
The Regional District provides long term capital financing for member municipalities through the Municipal Finance Authority (MFA). The SRD board approves the security issuing bylaws for all member municipalities and the capital funding is received by the Regional District and forwarded to the member municipality. The SRD financial statements and financial plan bylaw must include the member municipality debt and related repayments through legislation.

Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Debt recoveries	$ 1,087,541	$ 1,092,304	**$ 1,056,834**	$ 1,019,293	$ 1,019,293	$ 1,019,293	$ 1,019,293
	1,087,541	1,092,304	**1,056,834**	1,019,293	1,019,293	1,019,293	1,019,293
Expense:							
Debt principal	715,408	720,000	**683,854**	654,383	654,383	654,383	654,383
Debt interest	372,133	372,304	**372,980**	364,910	364,910	364,910	364,910
	1,087,541	1,092,304	**1,056,834**	1,019,293	1,019,293	1,019,293	1,019,293
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Debt Servicing:





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Budget Commentary and Service Goals:

- Village of Sayward fully repaid their loan in 2025.
- Tahsis to initiated borrowing for Wastewater and Firehall Infrastructure in 2025.

Corporate Services



The **Corporate Services** functions at the Strathcona Regional District (SRD) provide general administration support to regional services, electoral area services, and Strathcona Gardens. This includes administration, legislative services, election administration, finance, human resources, information technology, corporate office, vehicle fleet, and strategic initiatives.

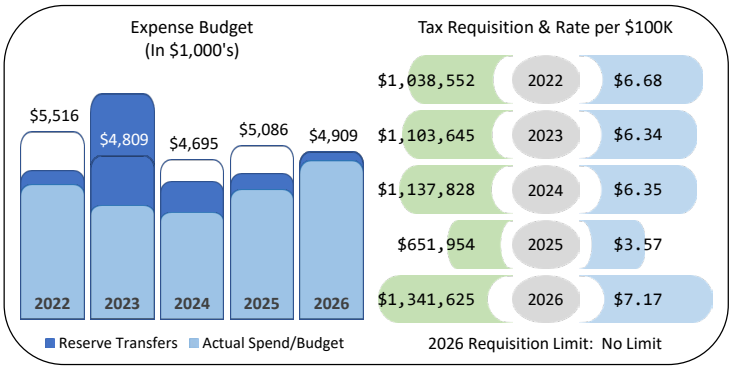
The Corporate Services function also contains the Regional Fire Administration and Strathcona Community Health Network.

Service Description:

Function 110 and related general administration functions separated into Functions 111, 112, 113, 114, 115, 116, 117, 118, and 119 provide general administration to all Regional District services including Strathcona Gardens. In addition to General Government administration services, the function also includes 201-Administration – Regional Fire and 401 – Strathcona Community Health network.

This service was established at inception of the Regional District through SLP and the Local Government Act section 800. There is no stated requisition limit for this function. General administration is funded by all four electoral areas , five member municipalities, and the First Nations member.

The requisition for corporate services functions is apportioned to each based on assessed values in the participating areas.



Operating Budget *(Consolidated)*:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 651,954	$ 651,954	**$ 1,341,625**	$ 2,634,638	$ 2,600,525	$ 2,670,714	$ 2,635,063
Grants in lieu	189,180	170,000	**183,000**	183,000	183,000	183,000	183,000
Government transfers	211,261	247,261	**170,000**	170,000	170,000	170,000	170,000
Other revenue	2,817,222	2,557,195	**2,389,519**	2,392,435	2,393,287	2,402,975	2,367,142
Sales of services	36,000	56,934	**56,934**	57,562	58,209	58,875	59,561
Transfers from reserves	24,810	9,671	**163,294**	16,237	19,933	23,741	24,122
Prior year surplus	1,586,321	1,392,815	**1,237,459**	-	-	-	-
	5,516,748	5,085,830	**5,541,831**	5,453,872	5,424,954	5,509,305	5,438,888
Expense:							
Operating expenses	3,639,794	4,454,883	**5,099,676**	5,015,232	4,971,346	5,017,155	5,060,657
Grants in Aid	45,785	75,000	**75,000**	75,000	75,000	75,000	75,000
Transfers to reserves	485,436	447,673	**258,881**	255,366	270,334	308,876	194,957
Debt principal	42,925	42,925	**42,925**	42,925	42,925	42,925	42,925
Debt interest	65,349	65,349	**65,349**	65,349	65,349	65,349	65,349
	4,279,289	5,085,830	**5,541,831**	5,453,872	5,424,954	5,509,305	5,438,888
Surplus/(Deficit)	$ 1,237,459	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region: *(Consolidated)*:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 729,060	$ 18,023	$ 795	$ 12,227	$ 174,544	$ 3,525	$ 1,774	$ 5	**$ 939,953**
Village of Gold River	13,845	179	-	1,179	4,099	53	5	-	**19,360**
Village of Sayward	4,421	43	-	954	269	43	3	-	**5,733**
Village of Tahsis	5,350	291	-	151	652	19	15	-	**6,479**
Village of Zeballos	1,303	58	-	428	195	-	1	-	**1,986**
KCFN	1	2	-	-	46	-	-	-	**48**
Area A	21,729	10,195	-	7,364	3,945	4,382	182	76	**47,872**
Area B	44,760	307	-	74	1,728	1,193	147	15	**48,223**
Area C	101,875	516	-	2,327	17,249	1,308	687	63	**124,026**
Area D	109,428	1,537	6,564	702	4,073	25,317	296	28	**147,946**
Total Requisition	$ 1,031,771	$ 31,151	$ 7,359	$ 25,407	$ 206,799	$ 35,839	$ 3,110	$ 187	**$ 1,341,625**

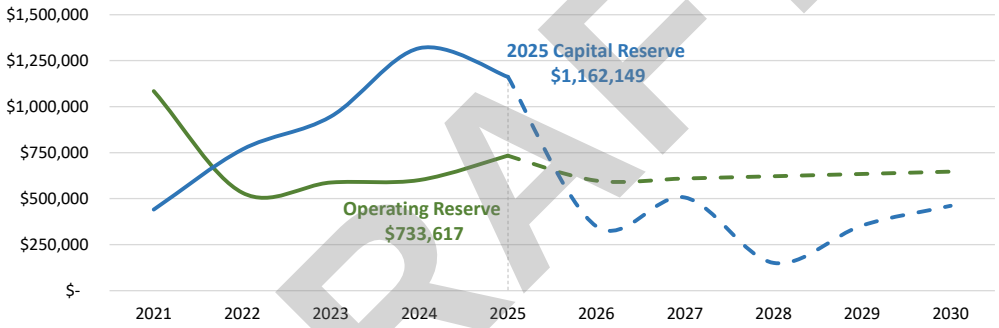
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Tax Requisition per Folio: *(Consolidated)*:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 1,031,771	$ 31,151	$ 7,359	$ 25,407	$ 206,799	$ 35,839	$ 3,110	$ 187
Tax rate (per $100K)	$ 7.17	$ 25.10	$ 24.38	$ 24.38	$ 17.57	$ 21.51	$ 7.17	$ 7.17
Average requisition, per folio:								
City of Campbell River	$ 50.75	$ 720.92	$ 159.04	$ 239.75	$ 226.68	$ 27.97	$ 61.18	$ 0.25
Village of Gold River	19.42	89.54	-	168.48	89.10	52.92	4.77	-
Village of Sayward	23.03	14.27	-	106.02	19.24	6.08	3.05	-
Village of Tahsis	12.99	32.34	-	37.69	29.64	9.72	2.51	-
Village of Zeballos	10.26	29.24	-	107.02	21.70	-	1.41	-
KCFN	0.96	1.53	-	-	15.21	-	-	-
Area A	28.97	226.55	-	51.14	35.54	60.86	7.27	1.76
Area B	50.18	43.79	-	14.86	30.85	41.12	24.48	0.42
Area C	47.87	24.59	-	18.04	94.26	27.83	19.08	0.96
Area D	56.70	64.06	6,564.18	33.45	150.85	104.62	37.00	1.02
Regional Average	$ 30.11	$ 124.68	$ 3,361.61	$ 86.27	$ 71.31	$ 41.39	$ 17.86	$ 0.88

Reserve Summary:

- This reserve funds corporate office building and equipment, technology, and other infrastructure not covered by other reserves.



Budget Commentary and Service Goals:

- See below for detailed commentary on each of the subfunctions (Administrative Functions 111-119, 201 - Regional Fire Administration & 401 -Strathcona Community Health Network) that make up the consolidated Function 110 Budget.
- The most significant change for 2026 relates to the treatment of costs associated with Regional Governance. The increase in operating expenses, and the corresponding rise in the tax requisition, is primarily the result of an internal cost reallocation rather than new or expanded program spending. These adjustments bring the function into alignment how other regional districts treat regional governance costs in that they are assigned to an administrative cost pool which is shared regionally. Additional detail is provided under Sub-Function 112.
- Additionally, expenses decreased by approximately $73,000 due to the completion of several one-time projects that had been carried forward into 2025. With those initiatives finalized, the associated budgets were reduced for 2026. These savings were offset by standard CPI adjustments and higher repair and maintenance contingencies for the corporate office building, which is currently undergoing major capital upgrades. Some repairs are being completed concurrently with capital work, increasing short-term maintenance requirements. Reserves have been strategically used to smooth year-over-year fluctuations, particularly those related to one-time or irregular cost pressures.

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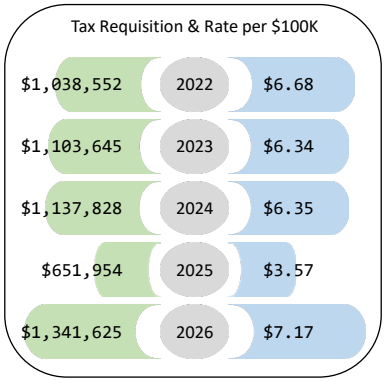
Sub-Function 110 – Administration - Revenue

Service Description:

Sub-Function 110 includes all revenues not assigned to other service functions.

Revenues in this function support operations in Function 111 – Management Services, 113 – Financial Services, 114 – Corporate Office, 115 – Human Resources, 116 – Information Services, 117 – Vehicle Pool, 118 – Strategic Initiatives, and 119 – Fiscal & Capital Administration.

In addition to general administrative functions, this service also funds Function 201 – Regional Fire Administration. Function 401 – Strathcona Community Health Network is funded by operating grants and other non-tax revenue.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 651,954	$ 651,954	**$ 1,341,625**	$ 2,634,638	$ 2,600,525	$ 2,670,714	$ 2,635,063
Grants in lieu	189,180	170,000	**183,000**	183,000	183,000	183,000	183,000
Government transfers	170,000	170,000	**170,000**	170,000	170,000	170,000	170,000
Other revenue	290,418	166,949	**164,672**	121,953	112,192	82,436	62,685
Transfers from reserves	-	-	**150,646**	-	-	-	-
Prior year surplus	1,586,321	1,392,815	**1,237,459**	-	-	-	-
	$ 2,887,873	$ 2,551,718	**$ 3,247,402**	$ 3,109,591	$ 3,065,717	$ 3,106,150	$ 3,050,748

Budget Commentary and Service Goals:

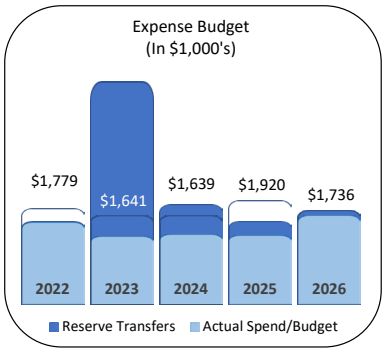
- Grants in lieu primarily represent a 1% utility tax from BC Hydro, along with amounts from other Federal and Provincial authorities, and this amount has been steadily increasing over the years. The SRD has received a letter from BC Hydro indicating that they are revising the allocation formula and are meeting with local governments to discuss the changes. Although these adjustments are expected to take effect in 2027, the 2026 budget has been maintained at current levels. Staff are assuming that any changes will likely result in reduced revenue for the SRD.
- Government transfers consist primarily the Small Communities Grant from the Province.
- Other revenue is primarily interest earned from working capital.
- The 2025 Transfers from Reserve budget is allocated for requisition smoothing associated with the Regional Fire service, which experienced a delayed implementation. In earlier years, the delay resulted in operating surpluses that were contributed to reserves; now that the service is underway and costs are being realized, those accumulated reserves are being drawn down to offset the financial impact. The 2026 transfer amount is set at 50% of the prior year's contribution to reserves, reflecting a phased approach to stabilizing requisition requirements over time.
- The overall increase in the tax requisition is primarily due to a reallocation of administration costs. Historically, the SRD has allocated Regional Board costs to either Function 100 – Municipal Administration or Function 130 – EA Administration. However, the most common practice is to fund all Regional Board costs through a regional cost pool, with costs specifically related to municipal administration allocated to a Municipal Administration overhead pool, and costs related specifically electoral area administration allocated to a Electoral Administration overhead pool. As a result, readers will notice an increase in General Administration costs, along with corresponding decreases in Municipal and Electoral Area administration expenses.
- The three budgets affected by the above point are:
    - Sub-Function 112 – General Administration – Regional Board
    - Function 100 - Municipal Administration
    - Function 130 - Electoral Area Administration

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Service Description:

This function includes the SRD's Corporate Services department including the Chief Administrative Officer, Corporate Officer and related staff, and general administration costs of the Regional District.

The department is responsible for providing Board and committee support, agendas and minutes, bylaws and legislative services, elections, referenda and other elector approvals, and records management.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Other revenue	$ 1,166,696	$ 1,167,261	**$ 964,660**	$ 1,003,722	$ 1,016,495	$ 1,033,584	$ 1,051,403
	1,166,696	1,167,261	**964,660**	1,003,722	1,016,495	1,033,584	1,051,403
Expense:							
Operating expenses	1,218,397	1,572,886	**1,574,729**	1,570,508	1,595,998	1,621,999	1,648,520
Grants in Aid	45,785	75,000	**75,000**	75,000	75,000	75,000	75,000
Transfers to reserves	272,950	272,521	**86,310**	13,624	13,896	14,175	14,458
	$ 1,537,132	$ 1,920,407	**$ 1,736,039**	$ 1,659,132	$ 1,684,894	$ 1,711,174	$ 1,737,978

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Records Management System	$ 105,000	-	-	-	-	-	Reserves
Development of records management system to improve efficiency and productivity, and to facilitate compliance with FOIPPA legislation.							
Speaker Queue System / Clocks	$ 10,000	-	-	-	-	-	Reserves
Will relieve Chair of managing speaker priorities via paper and to synchronize clocks to improve efficiency of Board and committee meetings.							
Director Information Portal	$ 12,606	-	-	-	-	-	Reserves
One-stop portal for Director access to agendas, minutes, media releases, convention information, etc. Improved efficiency for directors and staff.							
Multi-Device Replacement	-	-	-	$ 30,000	-	-	Reserves
Replacement of three existing multifunction copiers at SRD corporate office, serviceability issues on both machines are leading to downtime and extra costs.							
Regional Transportation Van/Bus	$ 250,000	-	-	-	-	-	GCF
One-stop portal for Director access to agendas, minutes, media releases, convention information, etc. Improved efficiency for directors and staff.							
Regional Transportation Service - Ebike Stations	$ 90,000	-	-	-	-	-	GCF
Ebike station installation funded by the Growing Communities Fund.							

Budget Commentary and Service Goals:

- Other revenue reflects the net amount resulting from the Administrative Cost Allocation policy, which involves recouping costs from various functions, specifically Function 100 – Municipal Administration, Function 130 – EA Administration, and Function 640 – Strathcona Gardens.
- The operating expense budget remains largely unchanged from the prior year, as the completion of some prior project carry-forwards in 2025 offset the inflationary increases anticipated for 2026.
- 2025 projected Regional Grants in Aid reflect the amount authorized to November 19, 2025. (Nov 2025 Board meeting date)
- Decline in Transfers to Reserves relates to requisition smoothing relation to Regional Fire Administration, as discussed in Subfunction 110 – Administration Revenue.

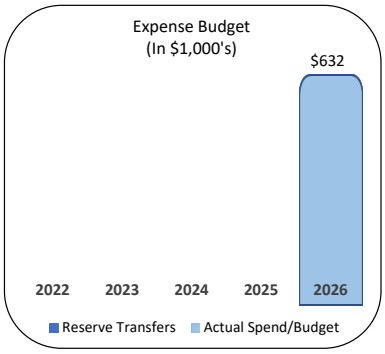
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Sub-Function 112 – Administration – Regional Board

Service Description:

Sub-Function 112 covers costs related to operating the Regional District's Board, including directors' salaries and benefits, travel allowances, conference registration fees, as well as contingencies for legal and professional fees.

This function integrates with Function 100 – Municipal Administration, which accounts for incremental governance costs associated with the SRD's six municipal entities; and Function 130 – Electoral Area Administration, which covers incremental governance costs related to the SRD's four electoral areas.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Expense:							
Operating expenses	-	-	**632,350**	652,046	652,046	652,046	652,046
	-	-	**632,350**	652,046	652,046	652,046	652,046
Surplus/(Deficit)	$ -	$ -	**$ (632,350)**	$ (652,046)	$ (652,046)	$ (652,046)	$ (652,046)

Budget Commentary and Service Goals:

- In summary, this function is primarily impacted by the shift toward a more standard practice of recording Regional Board expenses within a regional-level function, similar to General Administration. This realignment results in associated reductions to Function 100 – Municipal Administration and Function 130 – Electoral Area Administration. Going forward, Regional Board costs will be consolidated into a general regional function. Expenses associated with governance activities that specifically support municipalities will remain within a municipal function, while costs related to Electoral Area governance will be captured within a dedicated subregional function shared by the four Electoral Areas.

Benefits of This Approach

- Improved transparency: Grouping Regional Board costs into a single regional function makes it easier for the public, auditors, and Board members to clearly see the true cost of regional governance.
- Better alignment with provincial best practices: Most regional districts across B.C. use this structure. Aligning with common practice strengthens comparability and supports compliance with financial reporting standards.
- More equitable cost attribution: Municipal and Electoral Area functions will no longer carry costs that do not truly belong to them. This supports fairer taxation and ensures each area pays only for services that directly benefit them.
- Simplified budgeting and reporting: Centralizing Board costs reduces administrative complexity and allows staff to prepare budgets and reports that more accurately reflect how governance services are delivered without the need to constantly allocated individual bills to the municipal and electoral area functions.

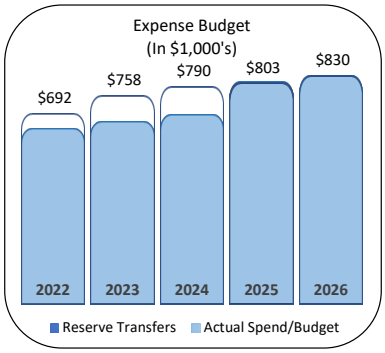
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Sub-Function 113 – Administration - Financial Services

Service Description:

Sub-Function 113 is responsible for safeguarding the Regional Districts financial assets and planning to ensure the financial stability and viability of the organization. The department provides financial reporting and control and is responsible for the implementation of financial management policies.

The department also provides financial information and advice to the Board, various functions within the Regional District and the general public. Additional tasks include financial and statutory reporting, grant management, purchasing and procurement policy, utility billings, accounts receivable, accounts payable, payroll, treasury services, and senior government financial filings.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 481,916	$ 481,916	**$ 497,750**	$ 497,150	$ 497,150	$ 497,150	$ 497,150
	481,916	481,916	**497,750**	497,150	497,150	497,150	497,150
Expense:							
Operating expenses	808,680	803,194	**829,583**	828,583	828,583	828,583	828,583
	808,680	803,194	**829,583**	828,583	828,583	828,583	828,583
Surplus/(Deficit)	$ (326,764)	$ (321,278)	**$ (331,833)**	$ (331,433)	$ (331,433)	$ (331,433)	$ (331,433)

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Budget Software	-	-	$ 81,210	-	-	-	Grants
Placeholder for budget software implementation to support the annual financial cycle. As the SRD grows, additional systems will be needed, similar to other regional districts of its size. 2025 quote for ongoing subscription is $40,000/yr.							
Asset Management Software	-	-	-	$ 60,000	-	-	Grants
This is a placeholder for database software to enhance corporate-wide asset management. Costs are estimated, with no current pricing obtained. Staff are monitoring for relevant capacity or planning grant opportunities.							

Impact of the Capital Plan on the Operating Budget: Projects in the capital plan would be new additions to the organizations software catalogue and would need additional annual licencing/contract costs to employ. Based on similar sized organizations, budget software is anticipated to have first year install cost of $80,000+ and annual licensing costs of $40,000.

The budget for asset management software was established in 2018 and needs update.

Budget Commentary and Service Goals:

- Other revenue relates to internal cost recoveries from other functions through the Corporate Administrative Support - Cost Allocation Policy.
- Anticipated to be over budget for 2025 primarily due to staff turnover resulting from a retirement. An overlap in one position was maintained to facilitate training and development.
- Capital plan includes new budget software to better facilitate the annual financial planning process. Currently this project is not funded by any internal source, staff are monitoring for potential grant program to subsidize costs.
- Future projects include implementation of new tangible capital asset (TCA) policy, software service review, and update to other various bylaws and policies regarding accounting/budget processes.

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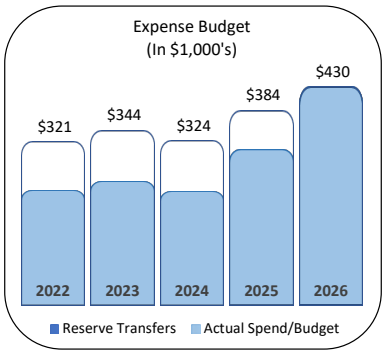
Sub-Function 114 – Administration - Corporate Office

Service Description:

The purpose of this function is to provide a corporate office facility for:

- meetings of the Regional Board, the Strathcona Gardens Commission, and various Board committees.
- a customer service centre for members of the public to pay water or sewer billings, to submit applications for zoning or other land use amendments, or to obtain information on SRD service offerings.
- office space for staff to provide services across the region.

The costs of operating and maintaining the corporate office building are recovered from the various functions and services that are administered from the facility based on the amount of space allocated to each. The Regional District also receives rental revenue from a lease of the 2nd floor of the building.



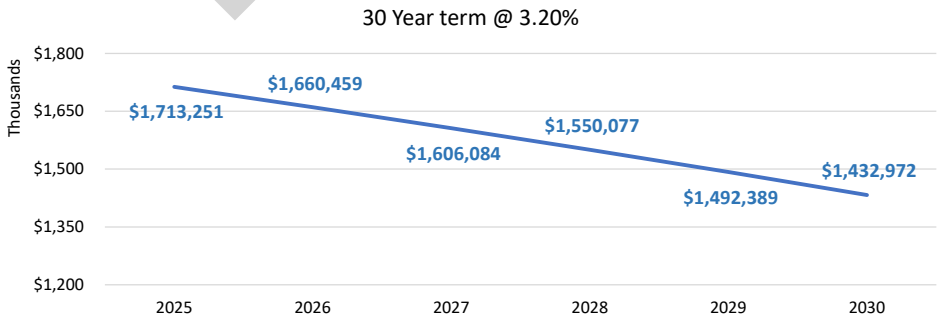
Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 161,287	$ 148,018	**$ 174,226**	$ 149,637	$ 149,854	$ 150,077	$ 150,307
Sales of services	36,000	36,000	**36,000**	36,000	36,000	36,000	36,000
	197,287	184,018	**210,226**	185,637	185,854	186,077	186,307
Expense:							
Operating expenses	199,102	275,272	**321,292**	259,818	260,360	260,918	261,493
Debt principal	42,925	42,925	**42,925**	42,925	42,925	42,925	42,925
Debt interest	65,349	65,349	**65,349**	65,349	65,349	65,349	65,349
	307,376	383,546	**429,566**	368,092	368,634	369,192	369,767
Surplus/(Deficit)	$ (110,089)	$ (199,528)	**$ (219,340)**	$ (182,455)	$ (182,780)	$ (183,115)	$ (183,460)

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Corporate Offices Interior Renovation	$ 59,815	$ 100,000	-	-	-	-	Reserves
General allowance for building upgrades and renovations. 2025: Lighting Project. 2026: Elevator project							
Corporate Office - Exterior Renovation	$ 80,090	$ 600,000	-	$ 500,000	-	-	Reserves/ Grants
Renovations to corporate office exterior. 2025: Phase 1 Windows 2026: Phase 2 - Envelope 2029: Envelop and decking							

Debt Summary:



Budget Commentary and Service Goals:

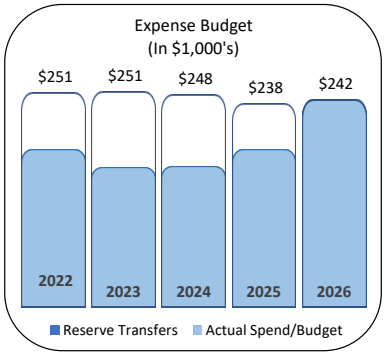
- Other revenue relates to internal cost recoveries from other functions through the Corporate Administrative Support - Cost Allocation Policy and cost recoveries associated with the leasing of a portion of the second floor to a commercial entity.
- Sales of services includes revenues earned from second floor lease agreement.
- Expense budget includes $62,000 carry forward for building renovation project and $38,500 increase to repairs and maintenance contingency.
- Debt is scheduled to reset in 2029.

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Sub-Function 115 – Administration - Human Resources

Service Description:

This function is responsible for human resources at the Regional District including labour and employee relations; recruiting and retention; compensation and benefits; performance management; learning and development; and health, safety and wellness.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 178,173	$ 178,172	**$ 181,582**	$ 182,773	$ 174,268	$ 177,068	$ 179,924
	178,173	178,172	**181,582**	182,773	174,268	177,068	179,924
Expense:							
Operating expenses	183,280	237,563	**242,109**	243,697	232,357	236,090	239,898
	183,280	237,563	**242,109**	243,697	232,357	236,090	239,898
Surplus/(Deficit)	$ (5,107)	$ (59,391)	**$ (60,527)**	$ (60,924)	$ (58,089)	$ (59,022)	$ (59,974)

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Human Resources Information System (HRIS)	-	-	$ 30,000	-	-	-	Grant
Placeholder for human resource software to automate operational tasks and unify employee data in a single electronic system.							

Impact of the Capital Plan on the Operating Budget: HRIS Software is anticipated to save labour by assisting with data storage and information retrieval. No reduction of cost has been included in the operating budget as adoption is not currently a high priority however the demand will increase as the organization grows.

Budget Commentary and Service Goals:

- Other revenue relates to internal cost recoveries from other functions through the Corporate Administrative Support - Cost Allocation Policy.
- Operating expense budget includes $17,000 carry forward for Health and Safety review.
- Capital plan includes new HRIS system to better facilitate employee record retention. Currently this project is not funded by any internal source, staff are monitoring for potential grant program to subsidize costs.
- Recurring surplus due to this function carrying a significant amount of contingencies for various human resource initiatives and legal costs.

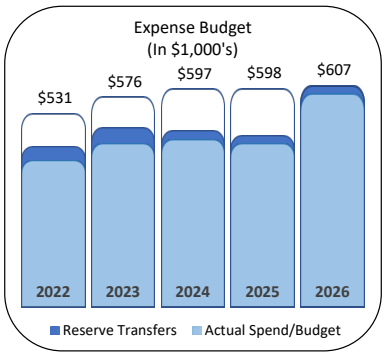
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Sub-Function 116 – Administration - Information Services

Service Description:

This function includes overall responsibility for the design, implementation, support and maintenance of the SRD's information technology architecture. This includes all software, servers, storage, network equipment, website, applications, phone systems, and audio-visual equipment at the SRD Corporate Office and the Strathcona Gardens Recreation Complex. The IT service provides technology solutions and support to all staff across all departments at both locations.

The SRD partners with a managed technology service company that provides 24x7 IT infrastructure support including servers, network, storage, database, connectivity and data backups.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

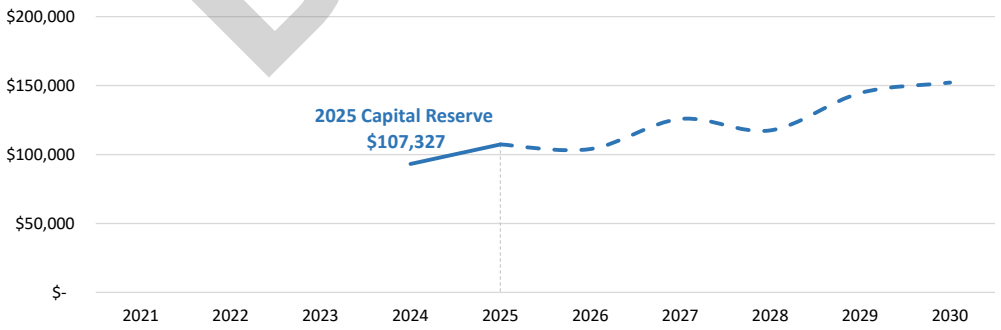
	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Other revenue	$ 182,280	$ 180,770	**$ 183,171**	$ 189,457	$ 190,572	$ 196,715	$ 194,202
	182,280	180,770	**183,171**	189,457	190,572	196,715	194,202
Expense:							
Operating expenses	447,923	576,756	**585,081**	590,594	599,522	608,886	618,707
Transfers to reserves	23,253	21,743	**21,647**	36,779	31,715	42,049	22,590
	471,176	598,499	**606,728**	627,373	631,237	650,935	641,297
Surplus/(Deficit)	$ (288,896)	$ (417,729)	**$ (423,557)**	$ (437,916)	$ (440,665)	$ (454,220)	$ (447,095)

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Workstation and Peripherals Replacements	-	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	Reserves
Annual workstations replacements for SRD Corporate Office staff. Ensures staff have up-to-date computer equipment to conduct RD work.							
IT Infrastructure Replacements	-	$ 10,000	-	$ 25,000	-	-	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							

Impact of the Capital Plan on the Operating Budget: The IT capital plan focuses exclusively on replacing existing equipment and will not result in any increase to the operating budget. Given the reliance on computers and services, maintaining up-to-date technology is essential for ensuring employees can work efficiently with minimal downtime caused by technical issues.

Reserves Summary:



Budget Commentary and Service Goals:

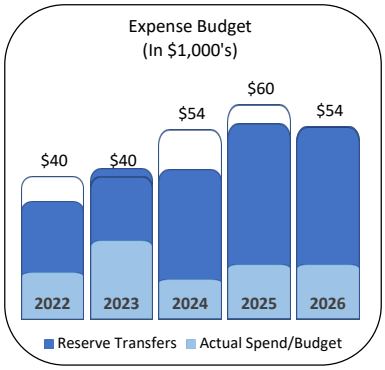
- Other revenue relates to internal cost recoveries from other functions through the Corporate Administrative Support - Cost Allocation Policy.
- The service is expected to remain within budget for 2025. No cost increases are projected for 2026 for software contracts, which make up the majority of the department's non-staff expenditures. The SRD is currently operating under multi-year agreements for its enterprise software, with contracts set to expire in 2027. While it is reasonable to expect price increases when these contracts are renewed, the extent of those future costs is not yet known.
- A new support services contract was implemented in 2025, expected to generate savings compared to the previous contract. As a result, minimal budget changes are anticipated for 2026.

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Sub-Function 117 – Administration - Vehicle Pool

Service Description:

Sub-Function 117 is responsible for managing the SRD corporate fleet of vehicles including insurance, fuel, and repairs and maintenance. The recovery costs charged to Regional District services through the support services allocation includes an annual transfer to the general capital reserve to allow for vehicle replacement.



Operating Budget:

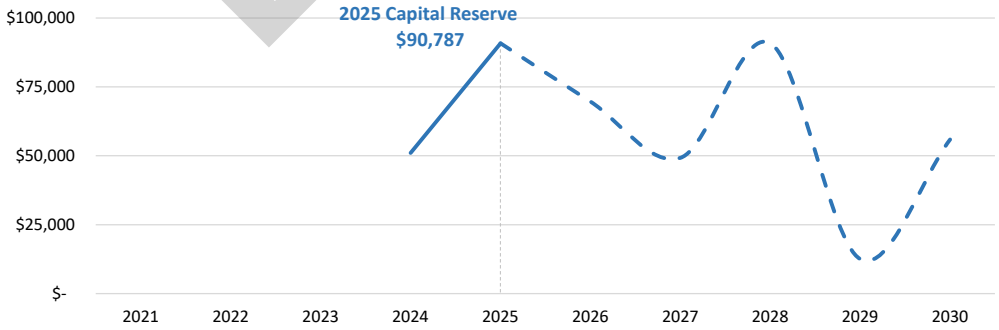
	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 60,480	$ 60,480	**$ 54,400**	$ 55,369	$ 57,596	$ 58,089	$ 59,864
	60,480	60,480	**54,400**	55,369	57,596	58,089	59,864
Expense:							
Operating expenses	15,424	20,700	**15,534**	15,780	16,033	16,293	16,562
Transfers to reserves	39,780	39,780	**38,866**	39,589	41,563	41,796	43,302
	55,204	60,480	**54,400**	55,369	57,596	58,089	59,864
Surplus/(Deficit)	$ 5,276	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Fleet Replacement	-	$ 60,000	$ 60,000	-	$ 120,000	-	Reserves
Replacement of aging equipment. Average age is 7.2 years with two vehicles in excess of 10 years old.							

Impact of the Capital Plan on the Operating Budget: The Fleet Replacement Plan focuses exclusively on replacing existing fleet vehicles that already have established operating budgets so the renewal will not impact the operating budget. The corporate fleet only increases by Board directive stemming from business cases or one-time senior government grant allocations. Given the reliance on travel and the remoteness of our region, maintaining a reliable fleet is essential for ensuring safe and efficient operations.

Reserves Summary:



Budget Commentary and Service Goals:

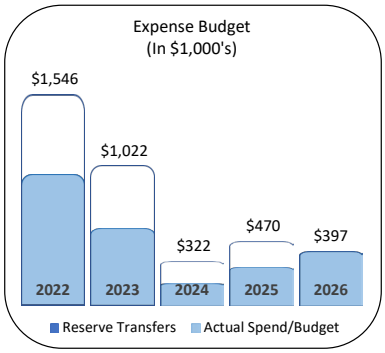
- Other Revenue includes cost recovery from other functions related to the operation of the corporate vehicles as well as any interest income being earned on the reserves.
- Corporate fleet count stands at six passenger vehicles and one regional fire administration vehicle.

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Service Description:

Sub-Function 118 was established in 2019 to better identify and summarize the Board's strategic priorities. The department plays a role in supporting, developing and implementing initiatives that align with the board's strategic plan as well as a specific focus on corporate communications, First Nations relations and accessibility.

This function includes First Nations Strategy implementation, the First Nations Liaison, accessibility act administration requirements and many of the SRD communication initiatives.



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Government transfers	$ 20,000	$ 56,000	**$ -**	$ -	$ -	$ -	$ -
Other revenue	86,519	-	**-**	-	-	-	-
Sales of services	-	20,934	**20,934**	21,562	22,209	22,875	23,561
	106,519	76,934	**20,934**	21,562	22,209	22,875	23,561
Expense:							
Operating expenses	275,649	469,652	**396,557**	297,848	226,057	227,799	229,576
	275,649	469,652	**396,557**	297,848	226,057	227,799	229,576
Surplus/(Deficit)	$ (169,129)	$ (392,718)	**$ (375,623)**	$ (276,286)	$ (203,848)	$ (204,924)	$ (206,015)

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
External Website Development	$ 18,988	-	-	-	-	-	Reserves
Upgrade of the srd.ca website, file management and server upgrade.							

Impact of the Capital Plan on the Operating Budget: The website redevelopment is not expected to have a material impact on ongoing operations once implementation is complete. The new site is anticipated to improve organizational efficiency and enhance overall communication, as the existing infrastructure was developed in 2018 and last substantially refreshed in 2021. The redesigned SRD website will provide an improved user experience, strengthen accessibility, and support more effective and efficient information dissemination.

Budget Commentary and Service Goals:

- Sales of Services relate to a cost sharing arrangement with Comox Valley RD for First Nations Relations and Communications support. Position experienced a vacancy in 2025.
- The 2025 budget supports the modernization of the Strathcona Regional District (SRD) and Strathcona Gardens websites to update underlying technology, enhance accessibility, improve user experience, and provide more seamless access to information and services. A portion of the project costs will be carried forward into 2026.
- Developing a new, centralized SRD website—with all SRD-related sites linked to and built on a consistent software platform and theme—will create a cohesive and recognizable look and feel across the organization. This approach will also strengthen public awareness of the SRD and clarify organizational ownership and governance of Strathcona Gardens.
- Advance the SRD's First Nations Reconciliation Framework, including ongoing implementation actions that strengthen relationships, support cultural understanding, and align with the SRD's Strategic Priorities related to Reconciliation and Relationship Building.
- Support all SRD departments in their engagement with First Nations on projects or initiatives that may impact First Nations communities, ensuring coordinated, respectful, and consistent organizational practices.
- Budgets and spending in this function tend to be erratic due to the nature of operations and availably of grant funding for special projects.
- The 2026 budget includes a net reduction of $19,117 in professional fees and other contingencies related to projects being completed in 2025.

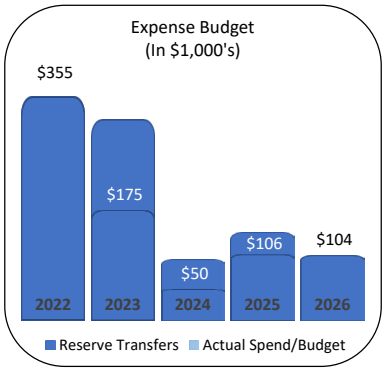
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Sub-Function 119 - Administration - Fiscal Services & Capital

Service Description:

Sub-Function 119 allocates transfers amount from the general administration budget in Function 110 to the general capital reserves to fund the corporate asset replacement not accounted for in other service functions.

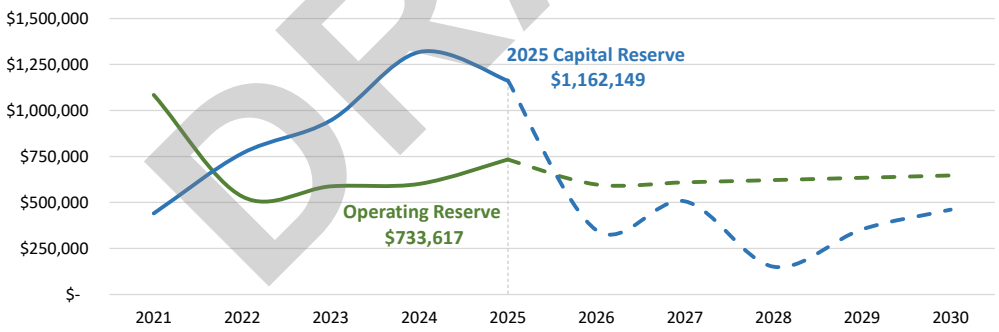
This function also manages interest payments on debt stemming from any corporate short-term borrowing through the Municipal Finance Authority (MFA).



Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 80,262	$ 45,797	**$ 43,513**	$ 66,983	$ 70,000	$ 83,023	$ 47,083
	80,262	45,797	**43,513**	66,983	70,000	83,023	47,083
Expense:							
Transfers to reserves	140,262	105,797	**103,513**	156,983	175,000	203,023	107,083
	140,262	105,797	**103,513**	156,983	175,000	203,023	107,083
Surplus/(Deficit)	$ (60,000)	$ (60,000)	**$ (60,000)**	$ (90,000)	$ (105,000)	$ (120,000)	$ (60,000)

Reserves Summary:



Budget Commentary and Service Goals:

- Reserve transfer budget includes amounts related to funding the long-term asset management plan for the corporate services function. This includes all costs not otherwise covered by other subfunctions; notably all capital building costs, business equipment (copiers/binding), general furniture, specialized IT purchases, corporate enterprise (accounting) software and other specialized software not covered by the IT function.

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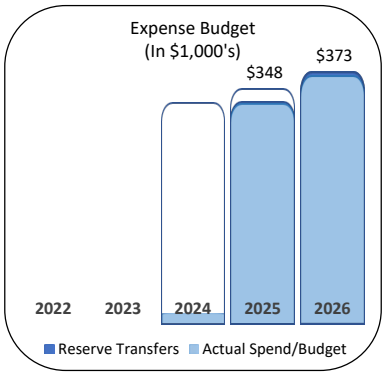
Function 201 – Regional Fire Administration

Service Description:

Function 201 – Regional Fire Administration was introduced by the Board in an effort to meet their strategic objectives as they relate to climate resiliency and good governance.

The Strathcona Regional District, while small in population, spans a very large land mass across northern Vancouver Island, the mainland, and many islands in between. The service is intended to collaborate with all fire departments in the region to optimize fire protection and related services throughout the region.

This function is a sub-function of General Administration and will be funded through supplementary letters patent and the Local Government Act section 800.

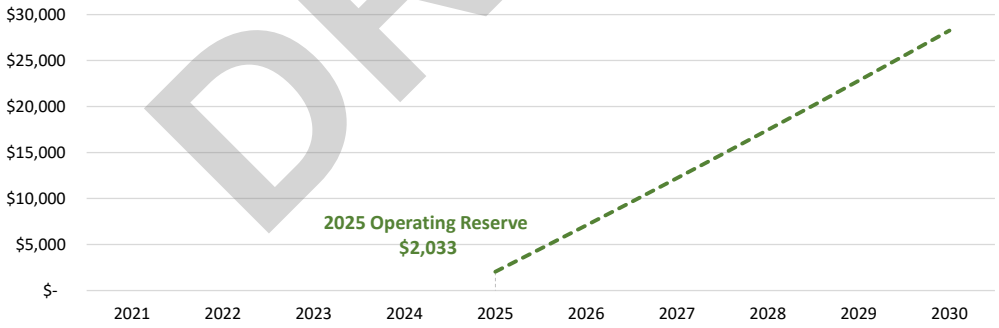


Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 33	$ -	**$ 41**	$ 141	$ 244	$ 349	$ 456
	33	-	**41**	141	244	349	456
Expense:							
Operating expenses	326,753	345,928	**367,793**	418,121	418,457	418,800	419,150
Transfers to reserves	2,033	2,000	**5,041**	5,141	5,244	5,349	5,456
	328,786	347,928	**372,834**	423,262	423,701	424,149	424,606
Surplus/(Deficit)	$ (328,753)	$ (347,928)	**$ (372,793)**	$ (423,121)	$ (423,457)	$ (423,800)	$ (424,150)

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Reserves Summary:

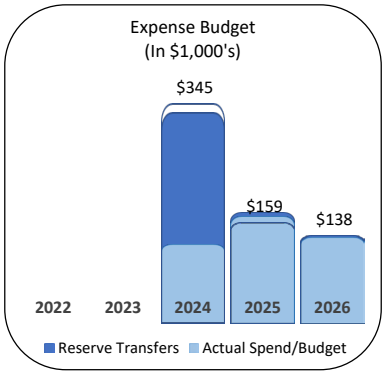


Budget Commentary and Service Goals:

- Other revenue accounts for interest being earned on reserve balances.
- 2025 was the first year of operations, anticipated to be within budget for 2025.

Service Description:

Sub-Function 401 was established in 2024 to consolidate the SRD's regional health initiatives. Prior to 2024, these initiatives were included under Strategic Initiatives or General Administration.



The Strathcona Community Health Network (SCHN) is the primary initiative currently delivered through this function. Funding for SCHN is provided through a partnership agreement with Island Health. The purpose of the Health Network aligns with the Board's strategic priority of Community Health and Wellness.

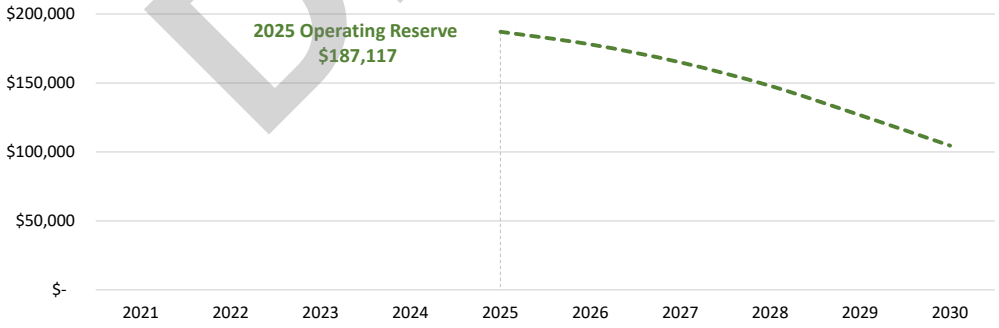
SCHN advances Community Health and Wellness by working collaboratively with community partners across sectors such as public health, housing, food security, and poverty reduction. The Network also focuses on the social determinants of health throughout the region. Success is demonstrated through strong relationships between agencies in the social services sector, First Nations, and rural communities, and the ability of those partnerships to respond to emerging community needs.

Operating Budget: *(Amounts included above in Function-110 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Government transfers	21,261	21,261	-	-	-	-	-
Other revenue	128,374	127,832	**125,489**	125,234	124,900	124,484	124,051
Transfers from reserves	24,810	9,671	**12,648**	16,237	19,933	23,741	24,122
	174,445	158,764	**138,137**	141,471	144,833	148,225	148,173
Expense:							
Operating expenses	168,071	152,932	**134,648**	138,237	141,933	145,741	146,122
Transfers to reserves	6,374	5,832	**3,489**	3,234	2,900	2,484	2,051
	174,445	158,764	**138,137**	141,471	144,833	148,225	148,173
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

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Reserve Summary:



Budget Commentary and Service Goals:

- Strathcona Community Health Network segregated from Function 118 – Strategic Initiatives to provide more transparency to the program going forward. 2023 and prior budgets are included in Function 118.
- Other Revenue includes service contract revenue from VIHA.

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Regional Services



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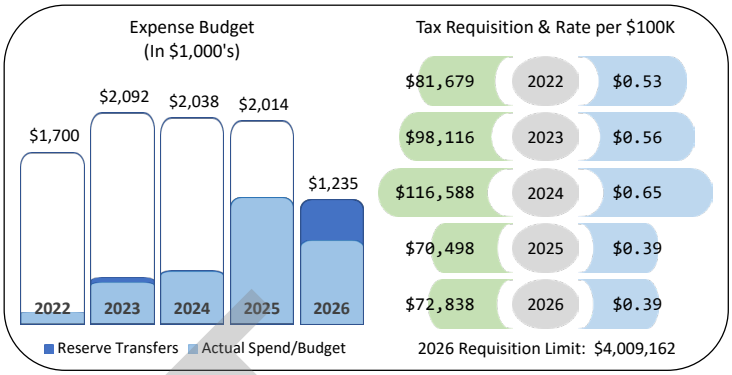
The Strathcona Regional District (SRD) includes four electoral areas, five member municipalities, and one first nations member. The borders extend from the Oyster River south of Campbell River to Gold River, Sayward, Tahsis, Zeballos and Kyuquot-Nootka in the north and west, and east to Cortes Island, Quadra Island and the Discovery Islands as well as a portion of the adjacent mainland north of Powell River. With the exception of the KCFN, the **regional services** of the Regional District benefit all participants of the Regional District.

Service Description

The purpose of this function is to provide telecommunication infrastructure that improves access to high-speed internet and other telecommunications throughout the Strathcona Regional District. This function was established in 2019 after an alternative approval process in the fall of 2018. This initiative originated as a strategic priority of the Board over several years.

The first initiative for this service is the Connected Coast project. The Regional District obtained a grant from the Federal and Provincial governments for $33 million to install a new subsea fibre-optic backbone network with a connection to Vancouver Internet Exchange and points of presence throughout the Regional District and other BC coastal communities. This project will be a collaboration with City West, a subsidiary of the City of Prince Rupert.

The authority for this service is provided by Bylaw 321 approved on September 19, 2018. The maximum levy for this function is $0.25 per $1,000 of the net taxable value of land and improvements in the service area which includes all four electoral areas and five member municipalities.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 70,498	$ 70,498	**$ 72,838**	$ 79,255	$ 192,031	$ -	$ -
Grants in lieu	82	-	**-**	-	-	-	-
Other revenue	261,036	115,770	**-**	-	-	-	-
Sales of services	-	-	**342,253**	417,793	574,619	937,780	1,068,836
Debt recoveries	261,275	829,705	**-**	-	-	-	-
Transfers from reserves	-	-	**-**	355,319	104,302	-	-
Prior year surplus	1,483,718	998,507	**820,253**	-	-	-	-
	2,076,609	2,014,480	**1,235,344**	852,367	870,952	937,780	1,068,836
Expense:							
Operating expenses	995,081	658,878	**828,726**	852,367	870,952	896,054	921,918
Transfers to reserves	-	525,897	**406,618**	-	-	41,726	146,918
Debt principal	-	481,705	**-**	-	-	-	-
Debt interest	261,275	348,000	**-**	-	-	-	-
	1,256,356	2,014,480	**1,235,344**	852,367	870,952	937,780	1,068,836
Surplus/(Deficit)	$ 820,253	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Earthquake Early Warning System	$ 548,724	-	-	-	-	-	Grants
Construction of an earthquake early warning system is designed to support emergency preparedness and response efforts in the Province.							
SCCNC - Canadian Coast Guard Broadband	$ 242,713	-	-	-	-	-	Grants
Last mile connections for 12 lighthouse sites in BC.							

Impact of the Capital Plan on the Operating Budget: Both the Earthquake Early Warning (EEW) system and the Coast Guard broadband infrastructure will generate monthly utility and connection charges. Theses costs are anticipated to be mostly recouped from operating contracts with the Provincial and Federal governments. Future capital replacement or upgrades are also anticipated to be in partnership with senior government funders with no direct cost impact to SRD rate payers.

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Borrowing Summary:

- Debt in this Function relates to a debt agreement with CityWest Communications who is servicing all borrowing costs.
- The amount borrowed is currently under the short-term borrowing bylaw, CityWest has yet to convert the amount to long-term debt. Total authorized borrowing is $18,000,000

Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	$ 39,583	$ 979	$ 43	$ 664	$ 9,476	$ 191	$ 96	$ 0	**$ 51,033**
Village of Gold River	752	10	-	64	223	3	0	-	**1,051**
Village of Sayward	240	2	-	52	15	2	0	-	**311**
Village of Tahsis	290	16	-	8	35	1	1	-	**352**
Village of Zeballos	71	3	-	23	11	-	0	-	**108**
Area A	1,180	553	-	400	214	238	10	4	**2,599**
Area B	2,430	17	-	4	94	65	8	1	**2,618**
Area C	5,531	28	-	126	936	71	37	3	**6,734**
Area D	5,941	83	356	38	221	1,375	16	2	**8,032**
Total Requisition	$ 56,018	$ 1,691	$ 400	$ 1,379	$ 11,225	$ 1,946	$ 169	$ 10	**$ 72,838**

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 56,018	$ 1,691	$ 400	$ 1,379	$ 11,225	$ 1,946	$ 169	$ 10
Tax rate (per $100K)	$ 0.39	$ 1.36	$ 1.32	$ 1.32	$ 0.95	$ 1.17	$ 0.39	$ 0.39
Average requisition, per folio:								
City of Campbell River	$ 2.76	$ 39.14	$ 8.63	$ 13.02	$ 12.31	$ 1.52	$ 3.32	$ 0.01
Village of Gold River	1.05	4.86	-	9.15	4.84	2.87	0.26	-
Village of Sayward	1.25	0.77	-	5.76	1.04	0.33	0.17	-
Village of Tahsis	0.71	1.76	-	2.05	1.61	0.53	0.14	-
Village of Zeballos	0.56	1.59	-	5.81	1.18	-	0.08	-
Area A	1.57	12.30	-	2.78	1.93	3.30	0.39	0.10
Area B	2.72	2.38	-	0.81	1.67	2.23	1.33	0.02
Area C	2.60	1.34	-	0.98	5.12	1.51	1.04	0.05
Area D	3.08	3.48	356.39	1.82	8.19	5.68	2.01	0.06
Regional Average	$ 1.81	$ 7.51	$ 182.51	$ 4.68	$ 4.21	$ 2.25	$ 0.97	$ 0.05

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Reserve Summary:



Budget Commentary and Service Goals:

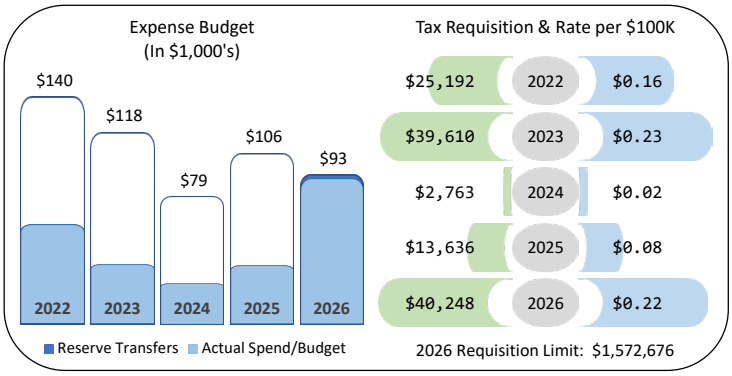
- Debt recoveries, Debt Principal and Debt Interest charges all relate to debt agreements with CityWest that have been reclassified to Function 199 – Other Jurisdictions Debt.
- Other revenues have been reclassified to Sales of Services for 2026. Amounts consist of revenues earned from backbone revenue and contracts with Canadian Coast Guard for lighthouse connectivity.
- The primary completion of the capital project occurs in 2025/2026, with a service agreement beginning in 2026. For accounting, the accumulated surplus has been allocated to operating reserves, which are expected to cover operating deficits for the first three years until the network becomes self-sustaining.
- Operating expenses encompass all broadband activities, including joint ventures with CityWest and SRD operations like the Earthquake Early Warning system.
- The tax requisition funds SCCNC Board remuneration, First Nations Relations Coordinator salary, and insurance contingencies.

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Service Description

The purpose of this service is to provide funds to support the study of potential new services for the Strathcona Regional District as a whole. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service and must be paid back.

The authority for this service which was established through the Local Government Act, section 800 and Supplementary Letters Patent (SLP). The maximum levy for this service cannot exceed $0.10 per $1,000 of the assessed value in the region.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 13,636	$ 13,636	**$ 40,248**	$ 55,096	$ 55,198	$ 52,802	$ 52,858
Grants in lieu	16	-	**-**	-	-	-	-
Prior year surplus	75,187	91,944	**52,297**	-	-	-	-
	88,839	105,580	**92,545**	55,096	55,198	52,802	52,858
Expense:							
Operating expenses	36,542	105,580	**90,045**	50,046	50,047	50,048	50,049
Transfers to reserves	-	-	**2,500**	5,050	5,151	2,754	2,809
	36,542	105,580	**92,545**	55,096	55,198	52,802	52,858
Surplus/(Deficit)	$ 52,297	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region:

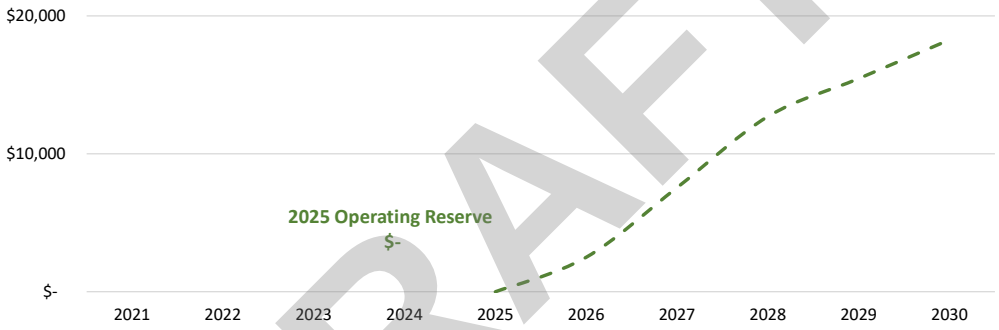
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 22,050	$ 320	$ 24	$ 369	$ 5,197	$ 106	$ 54	$ 0	**$ 28,120**
Village of Gold River	418	2	-	36	124	2	0	-	**582**
Village of Sayward	134	1	-	29	8	1	0	-	**173**
Village of Tahsis	162	8	-	5	20	1	0	-	**195**
Village of Zeballos	39	1	-	13	6	-	0	-	**59**
Area A	656	308	-	222	119	132	5	2	**1,446**
Area B	1,352	9	-	2	52	36	4	0	**1,457**
Area C	3,078	16	-	70	521	40	21	2	**3,747**
Area D	3,306	46	198	21	123	765	9	1	**4,469**
Total Requisition	$ 31,194	$ 711	$ 222	$ 768	$ 6,170	$ 1,083	$ 94	$ 6	**$ 40,248**

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Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 31,194	$ 711	$ 222	$ 768	$ 6,170	$ 1,083	$ 94	$ 6
Tax rate (per $100K)	$ 0.22	$ 0.76	$ 0.74	$ 0.74	$ 0.53	$ 0.65	$ 0.22	$ 0.22
Average requisition, per folio:								
City of Campbell River	$ 1.53	$ 14.53	$ 4.80	$ 7.24	$ 6.75	$ 0.85	$ 1.85	$ 0.02
Village of Gold River	0.59	2.08	-	5.09	2.69	1.60	0.14	-
Village of Sayward	0.70	0.34	-	3.20	0.58	0.18	0.09	-
Village of Tahsis	0.39	1.01	-	1.14	0.90	0.29	0.08	-
Village of Zeballos	0.31	1.26	-	3.23	0.66	-	0.04	-
Area A	0.88	6.84	-	1.54	1.07	1.84	0.22	0.05
Area B	1.52	1.32	-	0.45	0.93	1.24	0.74	0.01
Area C	1.45	0.74	-	0.54	2.85	0.84	0.58	0.03
Area D	1.71	1.94	198.30	1.01	4.56	3.16	1.12	0.03
Regional Average	$ 1.01	$ 3.34	$ 101.55	$ 2.61	$ 2.33	$ 1.25	$ 0.54	$ 0.03

Reserve Summary:



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Budget Commentary and Service Goals:

- This service function also maintains a $50,000 base budget available for initiatives, as approved by the Board. 2026 Budget includes additional $20,000 contingency for Regional Recreation Study.
- New operating reserve proposed for 2026 to help stabilize cash flow and manage fluctuations in annual operating costs.

Service Description

This service function was established to support borrowing undertaken on behalf of external organizations pursuant to the authorities provided under the Local Government Act (LGA) and related provincial legislation.

Under the LGA, regional districts are authorized to provide financial and borrowing services to a limited range of entities that are eligible to access regional district borrowing facility. Entities may include improvement districts, certain telecommunications organizations, and other provincially regulated or Crown agencies, as permitted through legislation.

The purpose of the function is to:

- Administer borrowing activities on behalf of eligible external organizations in accordance with provincial legislation;
- Coordinate debt repayment, interest payments, and related financial transactions;
- Ensure compliance with the Local Government Act, Community Charter, Municipal Finance Authority Act, and regional district bylaws governing borrowing; and
- Provide transparent reporting of debt-related activities through the annual budget and financial statements.

Costs associated with this function are fully recoverable from participating entities and do not impact regional district taxpayers unless explicitly authorized through a service establishment bylaw.

Related bylaws:

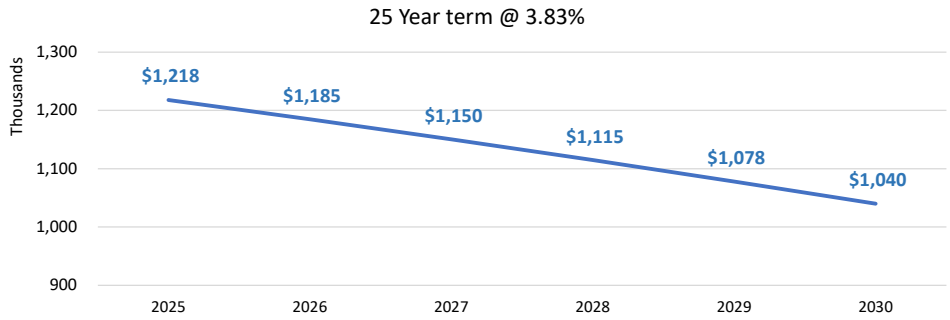
- Bylaw No. 394, being Public Library Facility Loan Authorization Bylaw 2020, as amended by Bylaw 592.
- Bylaw No. 429 - Regional Broadband Borrowing & Bylaw No. 445 - Regional Broadband Service Temporary Borrowing

Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Debt recoveries	$ 79,968	$ 79,968	**$ 1,127,792**	$ 1,127,792	$ 1,127,792	$ 1,127,792	$ 1,127,792
Other revenue	6,816	-	**-**	-	-	-	-
	86,784	79,968	**1,127,792**	1,127,792	1,127,792	1,127,792	1,127,792
Expense:							
Operating expenses	6,428	-	**-**	-	-	-	-
Debt principal	32,093	32,093	**377,917**	377,917	377,917	377,917	377,917
Debt interest	47,875	47,875	**749,875**	749,875	749,875	749,875	749,875
Prior year deficit	388	-	**-**	-	-	-	-
	86,784	79,968	**1,127,792**	1,127,792	1,127,792	1,127,792	1,127,792
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Debt Servicing Agreements:

1) Bylaw No. 592 - Public Library Facility Financing:
$1,250,000 authorized - Vancouver Island Regional Libraries (VIRL)



2) Bylaw No. 445 - Regional Broadband Service Temporary Borrowing:
$18,000,000 authorized - CityWest Cable & Telephone Co

Currently the borrower has accessed $7,794,000 through the short-term borrowing facility with variable interest rates.

Budget Commentary and Service Goals:

- Other revenues consist of recoupment of operating costs, from borrower.
- Maintain service levels.

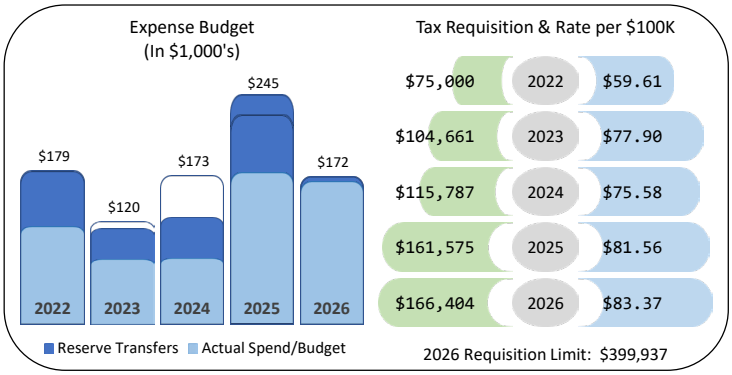
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Function 245 – Sayward Volunteer Fire Department

Service Description

The authority for this service was originally established November 27, 2024 through Bylaw 547. The costs of fire protection services are shared with the Village, with the Regional District contributing 60% of the operating budget and the Village contributing 40%

Capital costs for buildings and equipment are being shared on a case-by-case basis, depending on the nature of the asset.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 161,575	$ 161,575	**$ 166,404**	$ 151,133	$ 153,062	$ 155,046	$ 157,087
Grants in lieu	935	-	**-**	-	-	-	-
Other revenue	21,654	5,861	**5,781**	1,086	1,096	1,107	1,118
Transfers from reserves	30,000	30,000	**-**	-	-	-	-
Prior year surplus	53,930	47,109	**-**	-	-	-	-
	268,094	244,545	**172,185**	152,219	154,158	156,153	158,205
Expense:							
Operating expenses	177,091	161,575	**166,954**	151,683	153,612	155,596	157,637
Transfers to reserves	91,003	82,970	**5,231**	536	546	557	568
	268,094	244,545	**172,185**	152,219	154,158	156,153	158,205
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Sayward Sub-Regional Fire Services	$ 202,839	-	$ 650,000	-	-	-	Grants / Reserves
Capital upgrades and equipment replacement for the combined Area A and Sayward Fire Service							

Tax Requisition per Region:

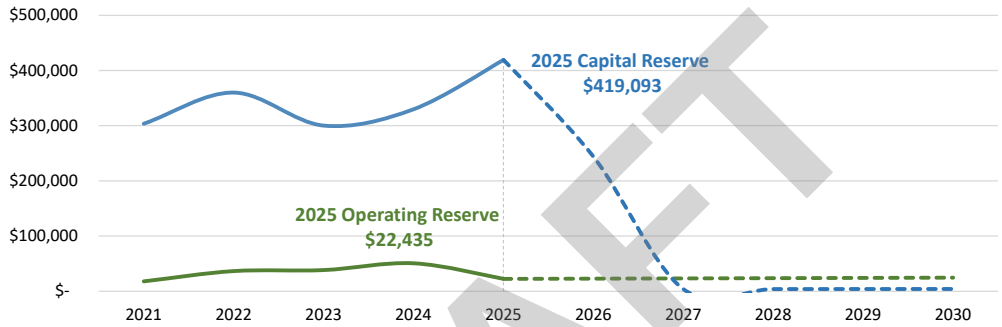
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	TOTAL
Village of Sayward	$ 51,543	$ 262	$ -	$ 11,095	$ 3,132	$ 494	$ 35	$ -	**$ 66,562**
Area A	90,510	254	-	912	4,590	2,909	446	220	**99,842**
Total Requisition	$ 142,053	$ 517	$ -	$ 12,007	$ 7,722	$ 3,404	$ 482	$ 220	**$ 166,404**

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Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 142,053	$ 517	$ -	$ 12,007	$ 7,722	$ 3,404	$ 482	$ 220
Village of Sayward Tax rate (per $100K)	$ 83.37	$ 291.79	$ -	$ 283.47	$ 204.26	$ 250.12	$ 83.37	$ -
Electoral Area A Tax rate (per $100K)	$ 71.29	$ 249.50	$ -	$ 242.37	$ 174.65	$ 213.86	$ 71.29	$ 71.29
Average requisition, per folio:								
Village of Sayward	$ 268.45	$ 131.02	$ -	$ 1,232.73	$ 223.73	$ 70.64	$ 35.43	$ -
Area A	$ 297.73	$ 254.49	$ -	$ 35.08	$ 509.97	$ 132.23	$ 223.13	$ 12.25

Reserve Summary:



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Budget Commentary and Service Goals:

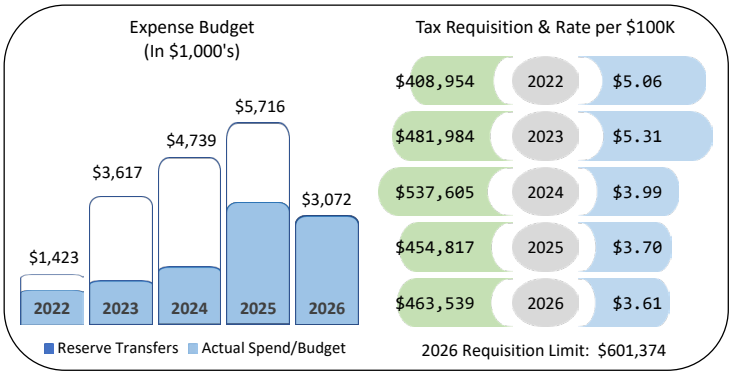
- 2025 represents the inaugural year of service for the now combined Sayward Volunteer Fire Department. Current spending is within budget; however, given the high level of ongoing activity and the preliminary nature of the estimates, projections include an amount to offset any surplus, bringing it to zero. These budget figures are still preliminary and subject to refinement as more detailed information becomes available.
- Future budgets will need to incorporate contributions to a Capital Reserve for long-term asset management, ensuring the sustainability of equipment and infrastructure. As these are early estimates, they should be viewed as high-level projections that will be refined over time.
- 2026 Goals include exploring additional volunteer recruitment and retention incentives, grant funded FireSmart Renovations on Firehall #1 and additional suppression support through a grant funded Structural Protection Unit Trailer.
- The feasibility of installing Dry Hydrants in the Sayward Valley is being assessed.

Function 272 –Strathcona Emergency Program

Service Description

The Strathcona Emergency Program (SEP) is responsible for emergency mitigation, preparedness, response and recovery within the Regional District. SEP provides emergency management coordination, leadership and support for the five municipalities and four electoral areas in the Regional District while working in collaboration with First Nations

The authority for this service is provided by Bylaw 2733 approved February 28, 2004 and subsequently amended with Bylaw 275. The maximum levy for this function is $0.0375 per $1,000 of the net taxable value of land and improvements in the service area which includes all four electoral areas and five member municipalities.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 454,817	$ 454,817	**$ 463,539**	$ 455,192	$ 459,944	$ 464,796	$ 469,750
Grants in lieu	2,500	2,500	**2,500**	2,500	2,500	2,500	2,500
Government transfers	2,955,693	5,257,020	**2,226,186**	-	-	-	-
Other revenue	2,559	1,426	**280,207**	1,466	1,735	1,510	1,780
Sales of services	-	-	**100,000**	-	-	-	-
Prior year surplus	34,211	-	-	-	-	-	-
	3,449,780	5,715,763	**3,072,432**	459,158	464,179	468,806	474,030
Expense:							
Operating expenses	3,447,221	5,714,337	**3,059,230**	445,692	450,444	455,296	460,250
Transfers to reserves	2,559	1,426	**13,202**	13,466	13,735	13,510	13,780
	3,449,780	5,715,763	**3,072,432**	459,158	464,179	468,806	474,030
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

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Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Strathcona Emergency Program Small Equipment	$ 20,000	-	-	-	$ 25,000	-	Reserves
Minor equipment purchases to support regional emergency preparedness.							

Impact of the Capital Plan on the Operating Budget: The Small Equipment Purchases line in the capital budget serves as a placeholder, with the actual operating impact becoming clear only once the equipment is purchased. Generally, any operating cost impacts from this equipment are minimal, if they exist at all.

The addition of the Protective Service vehicle to the fleet has resulted in an annual increase of approximately $8,000 in operating expenses, along with heightened support services charges to facilitate its replacement in 6 to 8 years. Similarly, while the EOC generator and Cortes Island Seacan are inexpensive to maintain, they have led to an increased annual transfer to capital reserves to finance their eventual replacement.

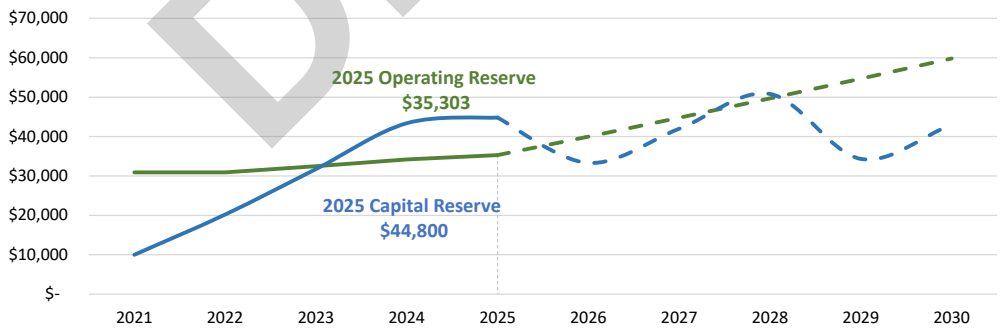
Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	TOTAL
City of Campbell River	$ 251,733	$ 6,223	$ 275	$ 4,222	$ 60,267	$ 1,217	$ 613	$ 2	**$ 324,550**
Village of Gold River	4,781	62	-	407	1,415	18	2	-	**6,685**
Village of Sayward	1,526	15	-	329	93	15	1	-	**1,979**
Village of Tahsis	1,847	101	-	52	225	7	5	-	**2,237**
Village of Zeballos	656	29	-	216	98	-	1	-	**1,000**
Area A	7,503	3,520	-	2,543	1,362	1,513	63	26	**16,529**
Area B	15,455	106	-	26	597	412	51	5	**16,650**
Area C	35,176	178	-	803	5,956	452	237	22	**42,824**
Area D	37,784	531	2,267	243	1,406	8,742	102	10	**51,083**
Total Requisition	$ 356,460	$ 10,765	$ 2,541	$ 8,841	$ 71,420	$ 12,375	$ 1,074	$ 65	**$ 463,539**

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 356,460	$ 10,765	$ 2,541	$ 8,841	$ 71,420	$ 12,375	$ 1,074	$ 65
Tax rate (per $100K)	$ 3.61	$ 12.64	$ 8.42	$ 12.28	$ 8.85	$ 7.43	$ 3.61	$ 2.48
Average requisition, per folio:								
City of Campbell River	$ 17.52	$ 248.92	$ 54.91	$ 82.78	$ 78.27	$ 9.66	$ 21.13	$ 0.09
Village of Gold River	6.70	30.92	-	58.17	30.77	18.27	1.65	-
Village of Sayward	7.95	4.93	-	36.61	6.64	2.10	1.05	-
Village of Tahsis	4.48	11.17	-	13.01	10.24	3.36	0.87	-
Village of Zeballos	5.16	14.72	-	53.89	10.93	-	0.71	-
Area A	10.00	78.22	-	17.66	12.27	21.01	2.51	0.61
Area B	17.33	15.12	-	5.13	10.65	14.20	8.45	0.15
Area C	16.53	8.49	-	6.23	32.55	9.61	6.59	0.33
Area D	19.58	22.12	2,266.50	11.55	52.08	36.12	12.78	0.35
Regional Average	$ 11.70	$ 48.29	$ 1,160.71	$ 31.67	$ 27.15	$ 14.29	$ 6.19	$ 0.30

Reserve Summary:



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Budget Commentary and Service Goals:

- Strive to meet community needs and enhance capacity through six staff members in Emergency Services.
- Expense budget for this service is highly variable give the budget includes all senior government funded projects as well as all Emergency Management Climate Readiness (EMCR) supported initiatives which typically cover 100% of incurred costs. Budget amounts do not often reflect any of the EMCR grants given amounts can't be forecasted in advance.
- In 2026 the DiasterNet BC HF Commercial Frequency Network will be implemented in five communities with the possibility of expansion.
- Support recruitment, retention and appreciation of Public Safety Lifeline Volunteers.
- Expand upon the disaster mass care supplies that are now stockpiled in the majority of communities.
- All west coast communities are now served with at least one tsunami warning siren.
- Continue to expand the role of the Strathcona Emergency Program from preparedness and response to also include mitigation and recovery.
- The Regulations yet to be passed under the Emergency and Disaster Management Act will likely have a significant impact on the scope of responsibility of the Strathcona Emergency Program.
- Future goals include continued regional disaster communications initiatives with DiasterNetBC and SRDOps radio networks.
- Support recruitment, retention and appreciation of Public Safety Lifeline Volunteers.

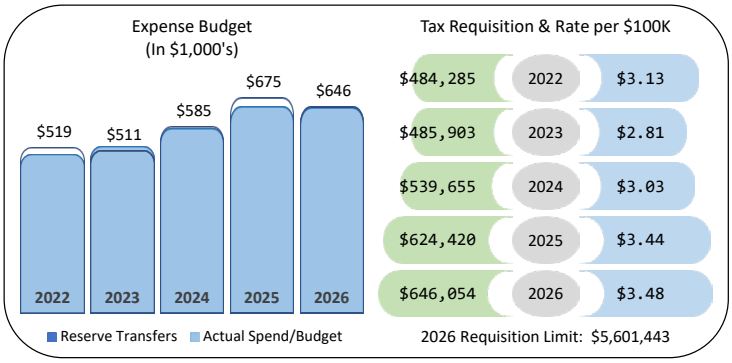
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Service Description

The purpose of this function is to provide funding for annual contributions to the North Island 911 Corporation which administers the 9-1-1 service on behalf of 6 regional districts in central and northern Vancouver Island and on the central coast of British Columbia. The members of the service include the following regional districts: Comox Valley, Nanaimo, Alberni-Clayoquot, Mt. Waddington, quathet, and the Strathcona Regional District.

The service is delivered via contracts with E-Comm (Vancouver) for initial call-taking (aka Primary Safety Answering Point) and the City of Campbell River for fire dispatch services. Calls for medical emergencies are handed off to the BC Ambulance Service.

The authority for this service is provided by Bylaw 1579 which was approved November 29, 1993. The costs of providing the service are shared between the participating regional districts based on real property assessments included within the service area. The maximum levy for this function is $0.35 per $1,000 of the net taxable value of land and improvements in the service area.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 624,420	$ 624,420	**$ 646,054**	$ 678,303	$ 712,164	$ 747,718	$ 785,051
Grants in lieu	765	-	**-**	-	-	-	-
Government transfers	-	34,242	**-**	-	-	-	-
Other revenue	339	-	**99**	121	143	166	190
Sales of services	9,187	-	**-**	-	-	-	-
Transfers from reserves	11,312	15,916	**-**	-	-	-	-
	646,023	674,578	**646,153**	678,424	712,307	747,884	785,241
Expense:							
Operating expenses	622,542	647,397	**645,054**	677,303	711,164	746,718	784,051
Transfers to reserves	339	-	**1,099**	1,121	1,143	1,166	1,190
Prior year deficit	23,142	27,181	**-**	-	-	-	-
	646,023	674,578	**646,153**	678,424	712,307	747,884	785,241
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

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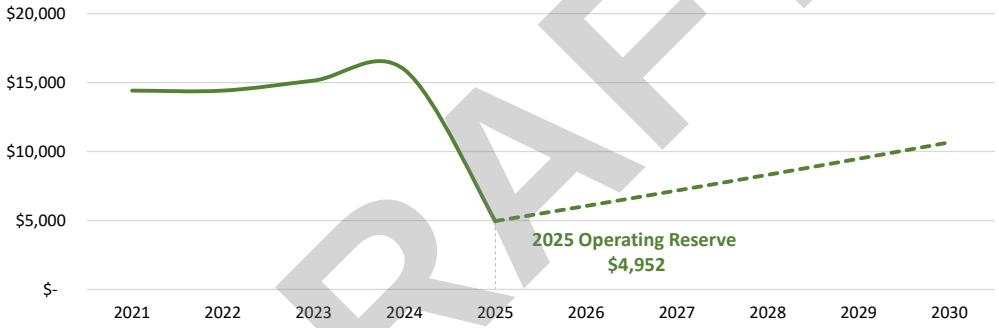
Tax Requisition Per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 353,936	$ 5,132	$ 386	$ 5,929	$ 83,425	$ 1,709	$ 860	$ 5	**$ 451,381**
Village of Gold River	6,714	33	-	572	1,988	26	2	-	**9,335**
Village of Sayward	2,150	11	-	463	131	21	1	-	**2,776**
Village of Tahsis	2,594	129	-	73	316	9	7	-	**3,130**
Village of Zeballos	632	20	-	208	95	-	1	-	**955**
Area A	10,536	4,943	-	3,571	1,913	2,125	88	37	**23,213**
Area B	21,704	149	-	36	838	578	71	7	**23,383**
Area C	49,400	250	-	1,128	8,364	634	333	31	**60,141**
Area D	53,062	746	3,183	341	1,975	12,276	144	14	**71,740**
Total Requisition	$ 500,728	$ 11,413	$ 3,569	$ 12,320	$ 99,044	$ 17,379	$ 1,508	$ 93	**$ 646,054**

Tax Requisition Per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 500,728	$ 11,413	$ 3,569	$ 12,320	$ 99,044	$ 17,379	$ 1,508	$ 93
Tax rate (per $100K)	$ 3.48	$ 12.17	$ 11.82	$ 11.82	$ 8.52	$ 10.43	$ 3.48	$ 3.48
Average requisition, per folio:								
City of Campbell River	$ 24.64	$ 233.26	$ 77.12	$ 116.25	$ 108.34	$ 13.57	$ 29.67	$ 0.24
Village of Gold River	9.42	33.41	-	81.70	43.21	25.66	2.31	-
Village of Sayward	11.20	5.46	-	51.41	9.33	2.95	1.48	-
Village of Tahsis	6.30	16.14	-	18.27	14.37	4.71	1.22	-
Village of Zeballos	4.97	20.27	-	51.89	10.52	-	0.68	-
Area A	14.05	109.85	-	24.80	17.23	29.51	3.53	0.85
Area B	24.33	21.23	-	7.20	14.96	19.94	11.87	0.21
Area C	23.21	11.93	-	8.75	45.71	13.50	9.25	0.47
Area D	27.49	31.06	3,183.01	16.22	73.15	50.73	17.94	0.49
Regional Average	$ 16.18	$ 53.62	$ 1,630.06	$ 41.83	$ 37.42	$ 20.07	$ 8.66	$ 0.45

Reserve Summary:



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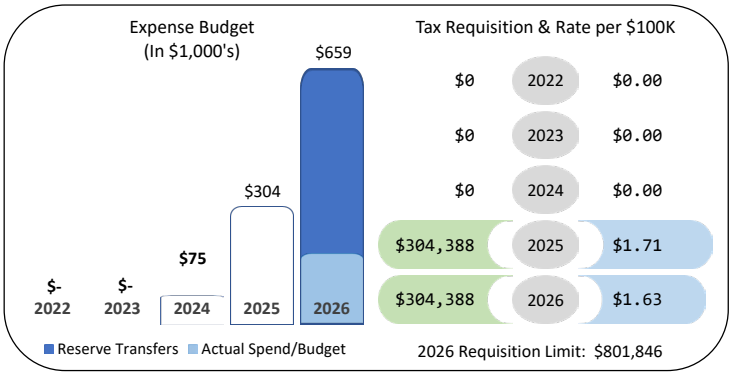
Budget Commentary and Service Goals:

- Local Government 911 funding model was changed in 2021.
- 2025 Budget includes Government Grant from Next Generation 911 to accommodate training, mapping and educational support to transition to the new 911 system. Project being carried into 2026 as a Function 500 – Planning Project.
- The 2026 service budget from NI911 reflects an increase of approximately 5%.
- Service goals are to maintain or enhance service levels with the Next Generation 911 system.

Service Description

This service was established in 2023 in order to develop a regional Housing Action Plan and fund housing initiatives throughout the regional district.

The authority for this service is provided by Bylaw 512 approved on August 16, 2023. The maximum levy for this function is $0.05 per $1,000 of the net taxable value of land and improvements in the service area.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 304,388	$ 304,388	**$ 304,388**	$ -	$ -	$ -	$ -
Grants in lieu	354	-	**-**	-	-	-	-
Sales of services	-	-	**50,000**	268,800	268,800	268,800	268,800
Transfers from reserves	-	-	**-**	93,762	93,762	93,762	93,762
Prior year surplus	-	-	**304,742**	-	-	-	-
	304,742	304,388	**659,130**	362,562	362,562	362,562	362,562
Expense:							
Operating expenses	-	31	**37,000**	71,500	71,500	71,500	71,500
Transfers to reserves	-	-	**476,599**	-	-	-	-
Debt principal	-	96,857	**48,031**	96,062	96,062	96,062	96,062
Debt interest	-	207,500	**97,500**	195,000	195,000	195,000	195,000
	-	304,388	**659,130**	362,562	362,562	362,562	362,562
Surplus/(Deficit)	$ 304,742	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Budget:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Regional Housing Project Workforce Housing Lodge	$ 5,000,000	-	-	-	-	-	Debt

Tax Requisition Per Region:

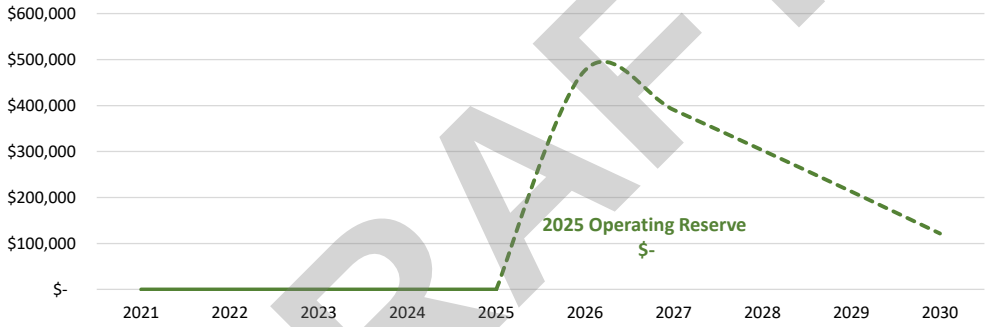
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 165,409	$ 4,089	$ 180	$ 2,774	$ 39,600	$ 800	$ 403	$ 1	**$ 213,257**
Village of Gold River	3,141	41	-	268	930	12	1	-	**4,392**
Village of Sayward	1,003	10	-	216	61	10	1	-	**1,301**
Village of Tahsis	1,214	66	-	34	148	4	3	-	**1,470**
Village of Zeballos	296	13	-	97	44	-	0	-	**451**
KCFN	0	0	-	-	10	-	-	-	**11**
Area A	4,930	2,313	-	1,671	895	994	41	17	**10,861**
Area B	10,155	70	-	17	392	271	33	3	**10,941**
Area C	23,113	117	-	528	3,913	297	156	14	**28,139**
Area D	24,827	349	1,489	159	924	5,744	67	6	**33,566**
Total Requisition	$ 234,088	$ 7,068	$ 1,670	$ 5,764	$ 46,919	$ 8,131	$ 706	$ 43	**$ 304,388**

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Tax Requisition Per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 234,088	$ 7,068	$ 1,670	$ 5,764	$ 46,919	$ 8,131	$ 706	$ 43
Tax rate (per $100K)	$ 1.63	$ 5.69	$ 5.53	$ 5.53	$ 3.99	$ 4.88	$ 1.63	$ 1.63
Average requisition, per folio:								
City of Campbell River	$ 11.51	$ 163.56	$ 36.08	$ 54.39	$ 51.43	$ 6.35	$ 13.88	$ 0.06
Village of Gold River	4.41	20.31	-	38.23	20.22	12.01	1.08	-
Village of Sayward	5.22	3.24	-	24.05	4.37	1.38	0.69	-
Village of Tahsis	2.95	7.34	-	8.55	6.73	2.21	0.57	-
Village of Zeballos	2.33	6.63	-	24.28	4.92	-	0.32	-
KCFN	0.22	0.35	-	-	3.45	-	-	-
Area A	6.57	51.40	-	11.60	8.06	13.81	1.65	0.40
Area B	11.38	9.93	-	3.37	7.00	9.33	5.55	0.10
Area C	10.86	5.58	-	4.09	21.38	6.31	4.33	0.22
Area D	12.86	14.53	1,489.28	7.59	34.22	23.74	8.39	0.23
Regional Average	$ 6.83	$ 28.29	$ 762.68	$ 19.57	$ 16.18	$ 9.39	$ 4.05	$ 0.20

Reserve Summary:



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Budget Commentary and Service Goals:

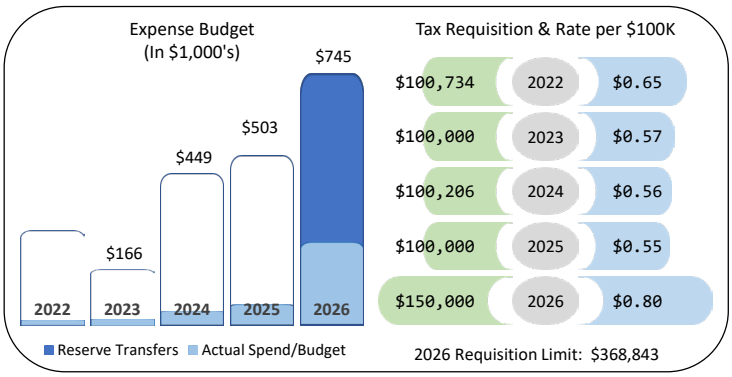
- Construction of the facility is underway with operations anticipated to start in 2026. Surplus has been moved to reserves to support and stabilize operations.
- The budget assumes the requisition will be maintained through 2026, with a reduction in 2027 as rental income will fund operations.
- Service goals include further continued public engagement to advance the Board's Strategic Priorities as they relate to regional housing and community well being. Bylaw No. 515, passed in 2023, authorizes the service to incur up to $10,000,000 in debt to fund potential capital initiatives.

Function 451 – Just Like Home

Service Description

This service was established in 2020 in order to fund a short-stay home for out-of-town patients and families receiving care at the Campbell River Hospital.

The authority for this service is provided by Bylaw 389 approved on March 11, 2020. The maximum levy for this function is $0.023 per $1,000 of the net taxable value of land and improvements in the service area.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 100,000	$ 100,000	**$ 150,000**	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Grants in lieu	122	-	**-**	-	-	-	-
Government transfers	-	-	**25,000**	25,000	25,000	25,000	25,000
Other revenue	-	-	**100,000**	100,000	100,000	100,000	100,000
Sales of services	-	-	**25,000**	136,875	136,875	136,875	136,875
Transfers from reserves	-	-	**-**	20,422	27,171	33,923	40,680
Prior year surplus	407,740	403,072	**445,192**	-	-	-	-
	507,862	503,072	**745,192**	432,297	439,046	445,798	452,555
Expense:							
Operating expenses	62,670	503,072	**247,011**	432,297	439,046	445,798	452,555
Transfers to reserves	-	-	**498,181**	-	-	-	-
	62,670	503,072	**745,192**	432,297	439,046	445,798	452,555
Surplus/(Deficit)	$ 445,192	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Budget:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Just Like Home Lodge Design	$ 270,000	-	-	-	-	-	Reserves
Design costs for the Just Like Home Lodge, funded by Growing Communities Fund							

Tax Requisition per Region:

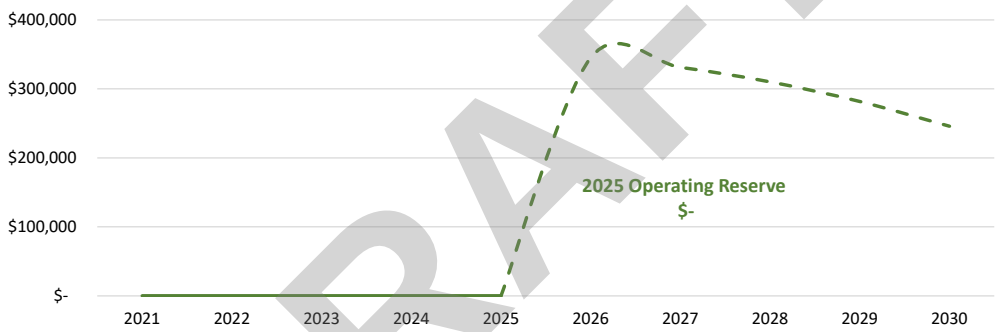
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 81,515	$ 2,015	$ 89	$ 1,367	$ 19,516	$ 394	$ 198	$ 1	**$ 105,095**
Village of Gold River	1,548	20	-	132	458	6	1	-	**2,165**
Village of Sayward	494	5	-	107	30	5	0	-	**641**
Village of Tahsis	598	33	-	17	73	2	2	-	**724**
Village of Zeballos	146	7	-	48	22	-	0	-	**222**
Area A	2,429	1,140	-	823	441	490	20	8	**5,352**
Area B	5,005	34	-	8	193	133	16	2	**5,392**
Area C	11,391	58	-	260	1,929	146	77	7	**13,867**
Area D	12,235	172	734	79	455	2,831	33	3	**16,542**
Total Requisition	$ 115,361	$ 3,483	$ 823	$ 2,841	$ 23,117	$ 4,007	$ 348	$ 21	**$ 150,000**

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Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 115,361	$ 3,483	$ 823	$ 2,841	$ 23,117	$ 4,007	$ 348	$ 21
Tax rate (per $100K)	$ 0.80	$ 2.81	$ 2.73	$ 2.73	$ 1.96	$ 2.41	$ 0.80	$ 0.80
Average requisition, per folio:								
City of Campbell River	$ 5.67	$ 80.60	$ 17.78	$ 26.81	$ 25.34	$ 3.13	$ 6.84	$ 0.03
Village of Gold River	2.17	10.01	-	18.84	9.96	5.92	0.53	-
Village of Sayward	2.57	1.60	-	11.85	2.15	0.68	0.34	-
Village of Tahsis	1.45	3.62	-	4.21	3.31	1.09	0.28	-
Village of Zeballos	1.15	3.27	-	11.97	2.43	-	0.16	-
Area A	3.24	25.33	-	5.72	3.97	6.80	0.81	0.20
Area B	5.61	4.90	-	1.66	3.45	4.60	2.74	0.05
Area C	5.35	2.75	-	2.02	10.54	3.11	2.13	0.11
Area D	6.34	7.16	733.93	3.74	16.87	11.70	4.14	0.11
Regional Average	$ 3.73	$ 15.47	$ 375.86	$ 9.65	$ 8.67	$ 4.63	$ 2.00	$ 0.10

Reserve Summary:



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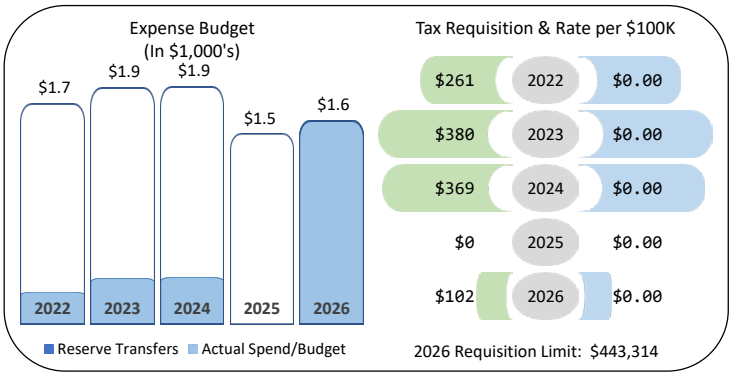
Budget Commentary and Service Goals:

- Construction of the facility is underway, with operations expected to commence in 2026. Surplus funds have been transferred to reserves to support and stabilize future operations. Although debt authorization bylaws are in place for the capital project, no debt has been incurred to date.
- Budget assumes ongoing tax requisition of $150,000 to support ongoing operations.
- Service goals include further continued public engagement and fundraising campaign to advance the Board's Strategic Priorities as they relate to community well being and service delivery.

Service Description

This function covers all areas of the Regional District and pertains to planning items that are not related to 'Part 26' of the "pre-RS2015 Local Government Act," now Part 14 of the Act. This would include regional growth strategies and other planning studies that are not confined to the electoral areas of the region.

A related function to this service is Function 500 – Planning.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ -	$ -	**$ 102**	$ 1,504	$ 1,504	$ 1,504	$ 1,504
Prior year surplus	1,506	1,506	**1,502**	-	-	-	-
	1,506	1,506	**1,604**	1,504	1,504	1,504	1,504
Expense:							
Operating expenses	4	1,506	**1,604**	1,504	1,504	1,504	1,504
	4	1,506	**1,604**	1,504	1,504	1,504	1,504
Surplus/(Deficit)	$ 1,502	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 56	$ 1	$ 0	$ 1	$ 13	$ 0	$ 0	$ 0	**$ 71**
Village of Gold River	1	0	-	0	0	0	0	-	**1**
Village of Sayward	0	0	-	0	0	0	0	-	**0**
Village of Tahsis	0	0	-	0	0	0	0	-	**0**
Village of Zeballos	0	0	-	0	0	-	0	-	**0**
Area A	2	1	-	1	0	0	0	0	**4**
Area B	3	0	-	0	0	0	0	0	**4**
Area C	8	0	-	0	1	0	0	0	**9**
Area D	8	0	1	0	0	2	0	0	**11**
Total Requisition	$ 79	$ 2	$ 1	$ 2	$ 16	$ 3	$ 0	$ 0	**$ 102**

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Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 79	$ 2	$ 1	$ 2	$ 16	$ 3	$ 0	$ 0
Tax rate (per $100K)	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Average requisition, per folio:								
City of Campbell River	$ 0.00	$ 0.04	$ 0.01	$ 0.02	$ 0.02	$ 0.00	$ 0.00	$ 0.00
Village of Gold River	0.00	0.01	-	0.01	0.01	0.00	0.00	-
Village of Sayward	0.00	0.00	-	0.01	0.00	0.00	0.00	-
Village of Tahsis	0.00	0.00	-	0.00	0.00	0.00	0.00	-
Village of Zeballos	0.00	0.00	-	0.01	0.00	-	0.00	-
Area A	0.00	0.02	-	0.00	0.00	0.00	0.00	0.00
Area B	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
Area C	0.00	0.00	-	0.00	0.01	0.00	0.00	0.00
Area D	0.00	0.00	0.50	0.00	0.01	0.01	0.00	0.00
Regional Average	$ 0.00	$ 0.01	$ 0.26	$ 0.01	$ 0.01	$ 0.00	$ 0.00	$ 0.00

Budget Commentary and Service Goals:

- Currently there is no scheduled projects within this service function.

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Strathcona
REGIONAL DISTRICT



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2026 – 2030 Financial Plan

Section:

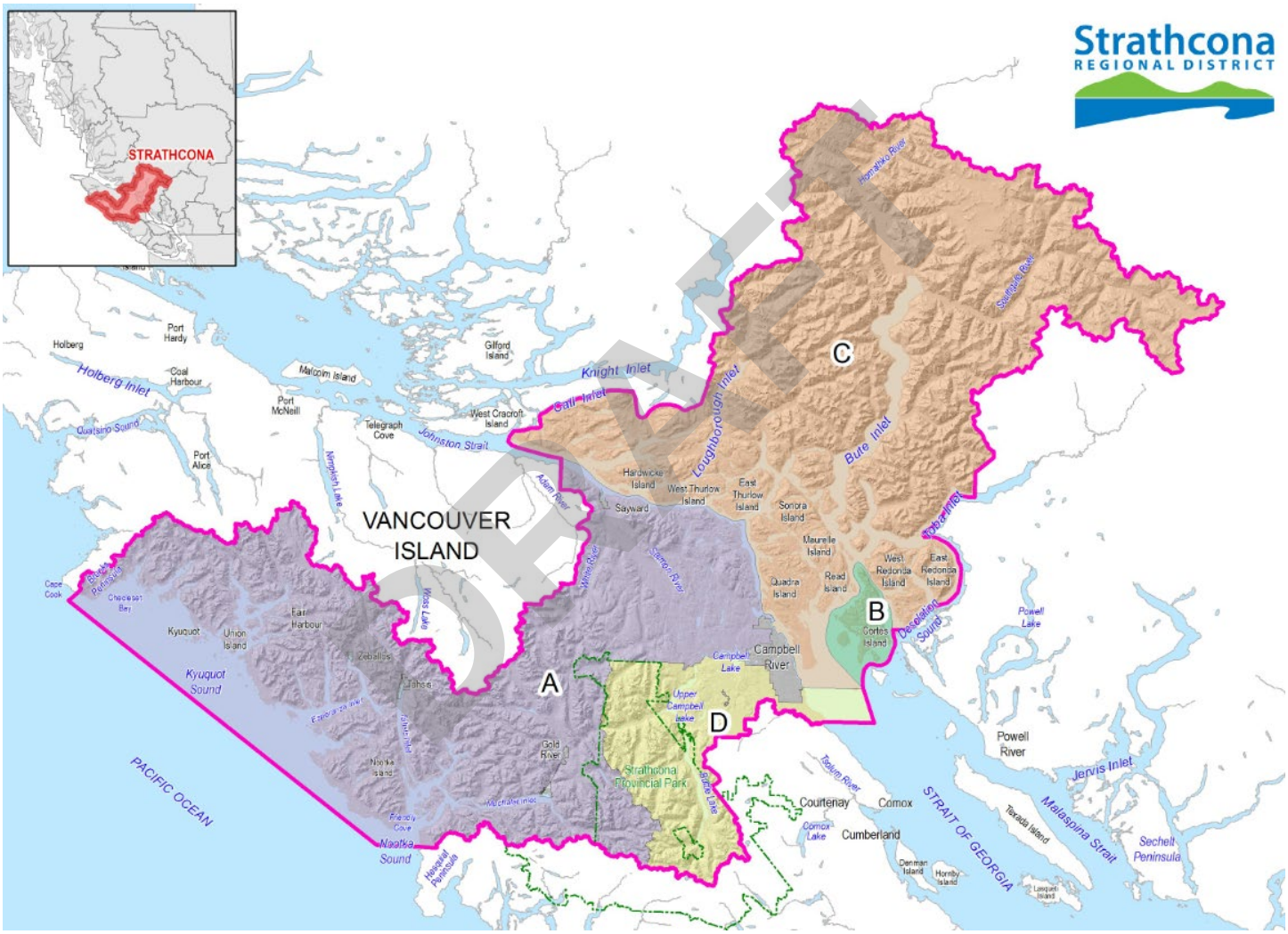
Electoral Area Services Committee

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Electoral Area Services

Strathcona Regional District



The Strathcona Regional District (SRD) includes four **electoral areas**. The borders extend from the Oyster River south of Campbell River to Gold River, Sayward, Tahsis, Zeballos and Kyuquot-Nootka in the north and west, and east to Cortes Island, Quadra Island and the Discovery Islands as well as a portion of the adjacent mainland north of Powell River. The electoral area services of the Regional District are solely for one or more of the four electoral areas, including Electoral Area A (Kyuquot/Nootka-Sayward), Electoral Area B (Cortes Island), Electoral Area C (Discovery Islands-Mainland Inlets), and Electoral Area D (Oyster Bay-Buttle Lake). The five member municipalities and one first nations member do not participate in these services.

Electoral Areas include the following functions:

Function # - Function Description

130 - Electoral Area Administration *(Complete, totals include amounts from all subfunctions below)*

- 131 - Election Services
- 135 - Gas Tax (CWF) Projects

340 - Liquid Waste

500 – Planning *(Complete, totals include amounts from all subfunctions below)*

- 501 - Planning – GIS
- 502 - Planning – Bylaw

630 - Vancouver Island Regional Library

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Summary of 2026 Tax Requisition for Electoral Areas

	Area A (Sayward)	Area A (Kyuquot)	Area B	Area C	Area D
Tax Requisition					
2026 Draft:	$ 426,000	$ 273,764	$ 1,327,830	$ 1,993,753	$ 5,068,526
2025:	407,164	272,648	1,329,386	1,987,434	4,933,796
$ Change:	**18,836**	**1,116**	**(1,556)**	**6,320**	**134,730**
Average Home Value					
2026 Draft:	$ 489,339	$ 216,408	$ 699,776	$ 667,627	$ 790,693
2025:	495,269	226,266	719,131	654,467	756,885
$ Change:	**(5,930)**	**(9,858)**	**(19,355)**	**13,160**	**33,808**
Average Household Tax Impact					
2026 Draft:	$ 722.74	$ 328.90	$ 1,502.12	$ 839.74	$ 2,404.89
2025:	717.79	335.44	1,536.18	841.02	2,404.89
Change per Household:	**$ 4.95**	**$ (6.54)**	**$ (34.06)**	**$ (1.28)**	**$ -**

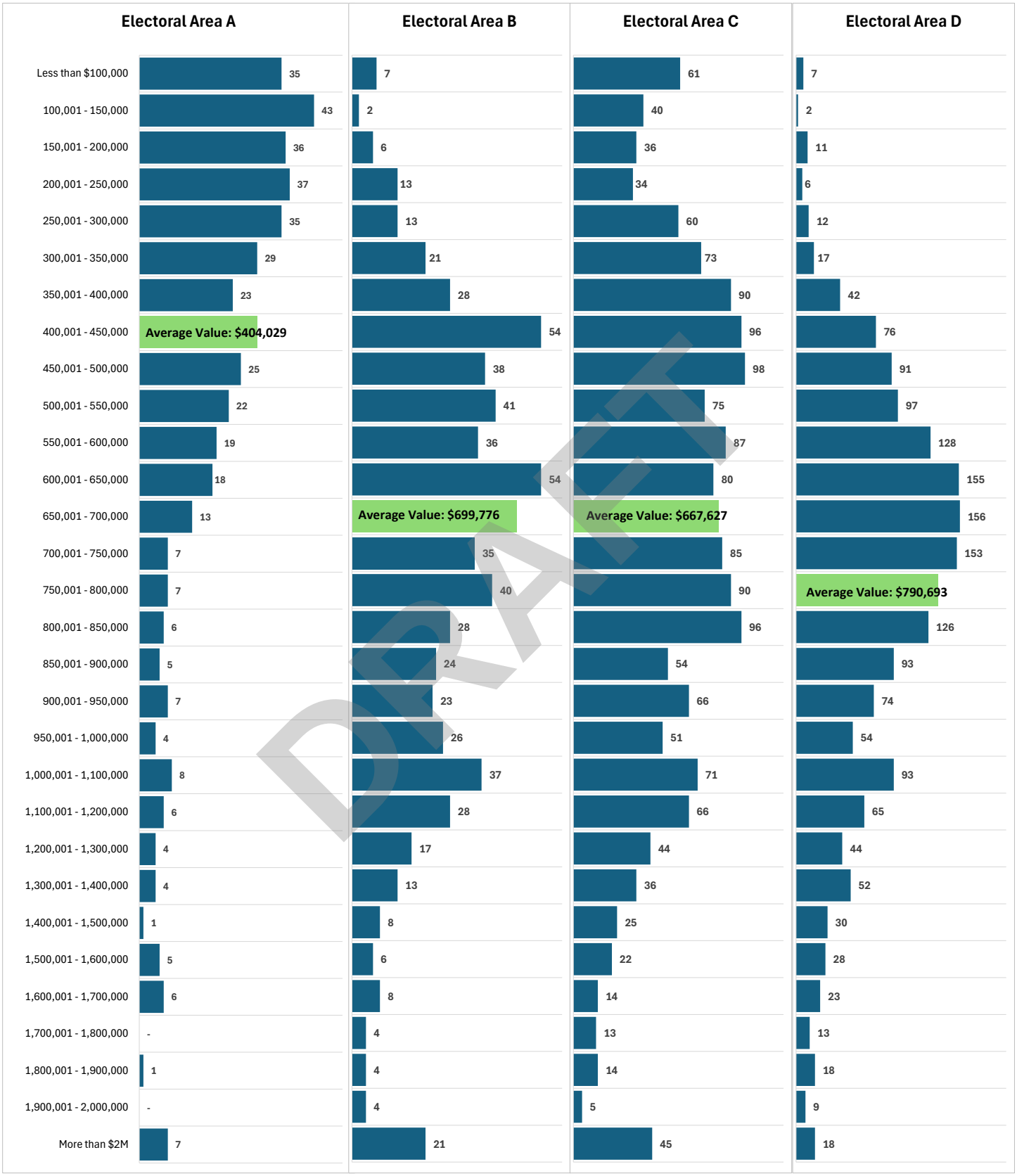
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The fine print:

- 2025 values based on 2025 BC Assessment Completed Roll (January 2025). Final taxes will be calculated on BC Assessment 2025 Revised Roll (March 2025).
- 2024 Values based on 2024 BC Assessment Revised Roll (March 2024)
- Report only includes property tax (ad valorem) amounts requisitioned by the Strathcona Regional District. Parcel taxes, user fees, provincial tax surcharges, hospital levies, and/or other jurisdictional tax levies not included.

Residential Assessment Values by Electoral Area

(BC Assessment Data – Only includes fully-taxable, single-class residential dwellings and vacant lots.)



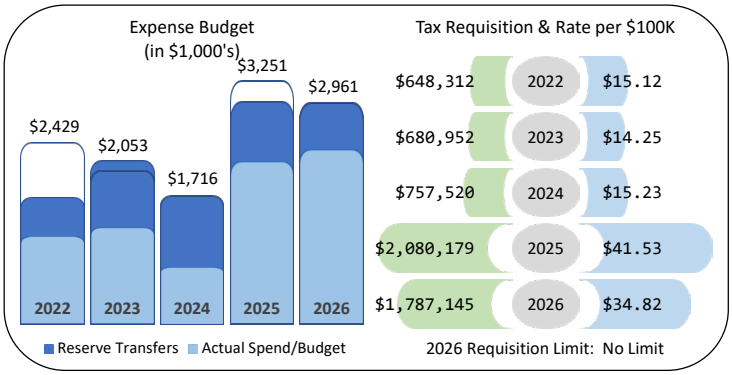
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Service Description

The purpose of this budget is to provide funding for the administration of programs and services that are provided for the benefit of electoral area constituents only. Those include:

- Director compensation and director expense reimbursement, including expenses paid on behalf of a director by the Regional District and costs of electoral area constituency matters;
- Participation in the affairs of affiliate organizations (UBCM, AVICC, FCM);
- Electoral area administrative costs attributed by resolution of the Regional Board; and
- Electoral area activities that are not included in another service establishing bylaw.

This service was established on December 10, 2015 under Bylaw No 235. The annual net cost of the service is apportioned among all electoral areas based on real property assessments. There is no stated requisition limit for this function.



Operating Budget: *(Consolidated)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 2,080,241	$ 2,080,241	**$ 1,787,145**	$ 1,941,704	$ 1,991,809	$ 2,043,335	$ 2,095,023
Government transfers	542,974	542,974	**542,974**	542,974	564,693	564,693	564,693
Other revenue	251,313	134,130	**90,801**	76,068	86,859	100,090	112,544
Transfers from reserves	111,425	429,617	**435,117**	-	-	-	52,000
Prior year surplus	94,082	63,960	**104,536**	-	-	-	-
	3,080,035	3,250,922	**2,960,573**	2,560,746	2,643,361	2,708,118	2,824,260
Expense:							
Operating expenses	2,171,211	2,563,817	**2,326,797**	1,931,703	1,981,809	2,033,335	2,147,023
Transfers to reserves	804,288	687,105	**633,776**	629,043	661,552	674,783	677,237
	2,975,499	3,250,922	**2,960,573**	2,560,746	2,643,361	2,708,118	2,824,260
Surplus/(Deficit)	$ 104,536	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
Area A	$ 105,504	$ 49,500	$ -	$ 35,758	$ 19,154	$ 21,275	$ 883	$ 367	**$ 232,440**
Area B	217,330	1,488	-	361	8,388	5,790	713	74	**234,145**
Area C	494,654	2,508	-	11,298	83,752	6,351	3,336	308	**602,207**
Area D	531,326	7,465	31,872	3,411	19,776	122,927	1,437	138	**718,353**
Total Requisition	$ 1,348,814	$ 60,961	$ 31,872	$ 50,827	$ 131,070	$ 156,343	$ 6,369	$ 887	**$ 1,787,145**

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Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 1,348,814	$ 60,961	$ 31,872	$ 50,827	$ 131,070	$ 156,343	$ 6,369	$ 887
Tax rate (per $100K)	$ 34.82	$ 121.86	$ 118.38	$ 118.38	$ 85.30	$ 104.45	$ 34.82	$ 34.82
Average requisition, per folio:								
Area A	$ 140.67	$ 1,100.00	$ -	$ 248.32	$ 172.56	$ 295.48	$ 35.32	$ 8.53
Area B	243.64	212.61	-	72.14	149.79	199.67	118.87	2.06
Area C	232.45	119.42	-	87.58	457.66	135.13	92.66	4.67
Area D	275.30	311.05	31,872.38	162.43	732.43	507.96	179.66	4.94
Regional Average	$ 223.02	$ 435.77	$ 31,872.38	$ 142.62	$ 378.11	$ 284.56	$ 106.63	$ 5.05

Budget Commentary and Service Goals:

- See following pages for detailed discussion on the three sub-functions for Electoral Area Administration. (EA Admin, Elections, and Gas Tax).

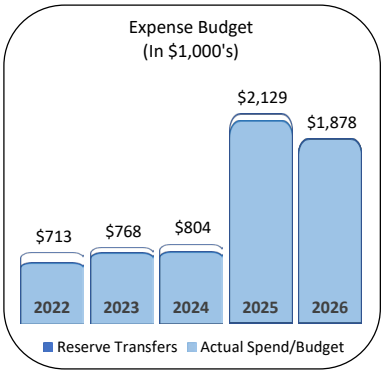
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Sub-Function 130 – Electoral Area Administration *(part of consolidated Function 130 Electoral Area administration. Amounts broken out for additional commentary)*

Service Description

The purpose of this budget is to provide funding for Electoral Area administration. The requisition for this function is included in consolidated budget on the prior page.

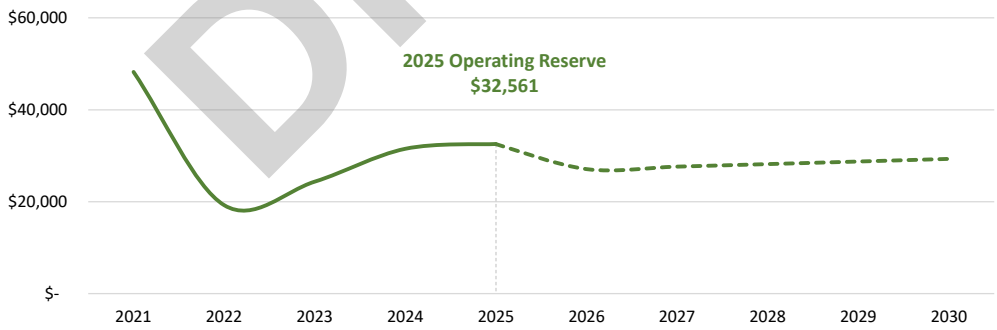
Budget includes contingencies for a wide range of costs including staff and Electoral Area Director salaries, travel & training budgets, a portion of the corporate building overhead, constituency expenses, meeting expenses, and legal contingencies.



Operating Budget: *(Amounts included above in Function-130 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 2,080,241	$ 2,080,241	**$ 1,787,145**	$ 1,941,704	$ 1,991,809	$ 2,043,335	$ 2,095,023
Other revenue	1,040	766	**531**	542	553	564	575
Transfers from reserves	-	6,000	**6,000**	-	-	-	-
Prior year surplus	94,082	63,960	**104,536**	-	-	-	-
	2,175,363	2,150,967	**1,898,212**	1,942,246	1,992,362	2,043,899	2,095,598
Expense:							
Operating expenses	2,059,611	2,128,299	**1,877,146**	1,919,864	1,969,964	2,021,484	2,074,466
Transfers to reserves	1,040	766	**531**	542	553	564	575
	2,060,651	2,129,065	**1,877,677**	1,920,406	1,970,517	2,022,048	2,075,041
Surplus/(Deficit)	$ 114,712	$ 21,902	**$ 20,535**	$ 21,840	$ 21,845	$ 21,851	$ 20,557

Reserves Summary:



Budget Commentary and Service Goals:

- Anticipated to be within budget.
- 2025 Budget reflects change in administrative overhead allocation policy which primarily shifted costs between Functions 100 - Municipal Administration, 110 - General Administration, 130 - Electoral Area Administration, and Function 640 - Strathcona Gardens Recreation Complex.
- 2025 Includes $6,000 addition for "WildSafe BC Educational Programming" project to occur in Electoral Areas B & C, funded by reserves. Project is being carried into 2026.
- 2026 budget decline attributed to costs related to the EA Director's activities for regional Board operations is being transferred to Function 112 – General Administration – Regional Board.
- Service goals are to efficiently maintain current service levels.

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Sub-Function 131 – Election Services *(part of consolidated Function 130 Electoral Area administration. Amounts broken out for additional commentary)*

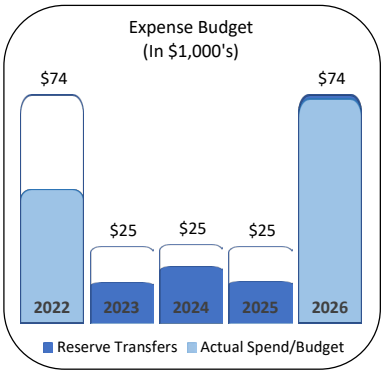
Service Description

The purpose of this budget is to provide funding for general local elections for electoral area directors and by-elections that may be required to fill an office vacated by reason of death, resignation, or disqualification of an electoral area director.

The requisition for this function is included in Electoral Area Administration, Function 130.

In accordance with the requirements of the Local Government Act, costs associated with voting on referendum questions or elector approval of service initiatives are not covered by this budget since they are required to be charged against feasibility study reserves or the specific service to which they relate.

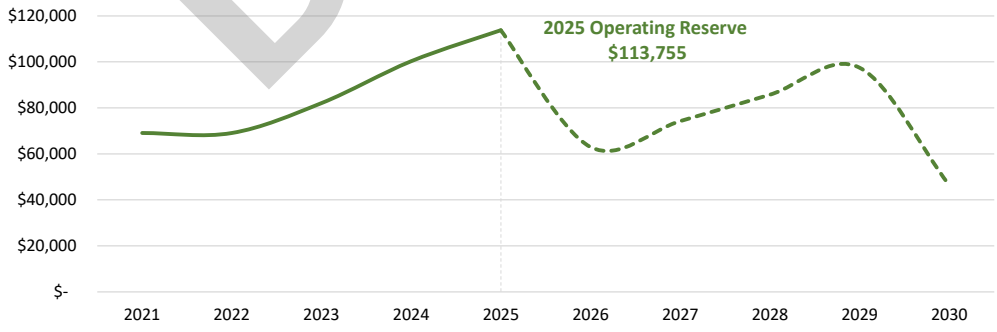
Related bylaws include No. 327, being Local Election, Assent Voting and Referendum Procedures Bylaw 2018.



Operating Budget: *(Amounts included above in Function-130 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	3,474	3,008	**1,235**	1,260	1,485	1,715	909
Transfers from reserves	-	-	**52,000**	-	-	-	52,000
	3,474	3,008	**53,235**	1,260	1,485	1,715	52,909
Expense:							
Operating expenses	$ 5	$ 11,657	**$ 72,355**	$ 11,655	$ 11,655	$ 11,655	$ 72,355
Transfers to reserves	13,474	13,008	**1,235**	11,260	11,485	11,715	909
	13,479	24,665	**73,590**	22,915	23,140	23,370	73,264
Surplus/(Deficit)	$ (10,005)	$ (21,657)	**$ (20,355)**	$ (21,655)	$ (21,655)	$ (21,655)	$ (20,355)

Reserves Summary:



Budget Commentary and Service Goals:

- To avoid significant variation in annual budgetary requirements, costs of general local elections are spread over the full quadrennial election cycle with unused funds being held in reserve until required.
- Budget includes contingency budgets for any by-elections.

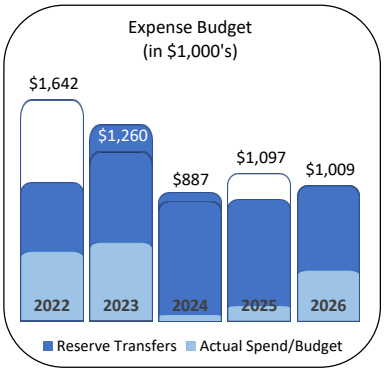
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Sub-Function 135 – Gas Tax (CWF/CCBF) Projects *(part of consolidated Function 130 Electoral Area administration. Amounts broken out for additional commentary)*

Service Description

The purpose of this function is to track and allocate the Gas Tax (Canada Community-Building Fund) contributions received annually from UBCM. The Gas Tax program provides predictable, long-term and stable funding to local governments for investment in infrastructure and capacity building projects. The Board has opted to disperse Gas Taxes to the Electoral Areas based on their respective populations. In 2021 the Provincial Program as been renamed from the Community Works Fund (CEF) to the Canada Community-Building Fund (CCBF).

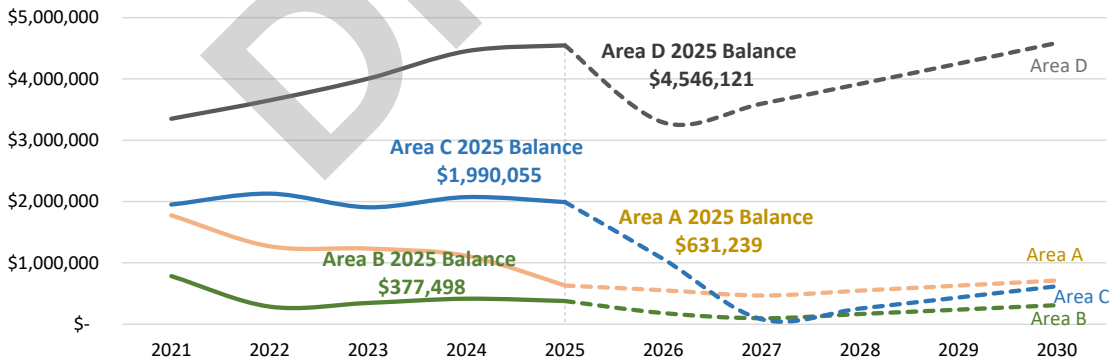
Eligible projects include broadband connectivity, public transit, drinking water, wastewater, solid waste, community energy systems, sport infrastructure, recreational infrastructure, cultural infrastructure, tourism infrastructure, disaster mitigation, and capacity building. Ineligible costs include ongoing operational costs including wages and benefits, legal costs, and land acquisitions.



Operating Budget: *(Amounts included above in Function-130 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Government transfers	$ 542,974	$ 542,974	**$ 542,974**	$ 542,974	$ 564,693	$ 564,693	$ 564,693
Other revenue	246,799	130,356	**89,035**	74,266	84,821	97,811	111,060
Transfers from reserves	111,425	423,617	**377,117**	-	-	-	-
	901,198	1,096,947	**1,009,126**	617,240	649,514	662,504	675,753
Expense:							
Operating expenses	111,595	423,861	**377,296**	184	190	196	202
Transfers to reserves	789,774	673,331	**632,010**	617,241	649,514	662,504	675,753
	901,369	1,097,192	**1,009,306**	617,425	649,704	662,700	675,955
Surplus/(Deficit)	$ (171)	$ (245)	**$ (180)**	$ (185)	$ (190)	$ (196)	$ (202)

Reserves Summary:



Budget Commentary and Service Goals:

- The 'Government transfers' (revenue) and the 'Transfers to reserves' (expense) represent the total amount of Gas Taxes (aka Canada Community-Building Funds) received annually from the Federal Government flowing out to the individual Electoral Area reserves. Transfers to reserves also includes any interest earned on the accumulated balance in the reserve.
- 'Transfers from reserves' (revenue) and the 'Operating expenses' represent the amounts drawn from the individual reserves to support eligible projects in the region where the SRD does not retain ownership of the asset. The difference in those two amounts (the annual deficit), is the amount of the support service charges for the year. Support services charges are the administration fees each service function pays based on the number of transactions in any given year.
- Gas Tax draws for SRD owned infrastructure can be found in the respective Electoral Area Service functions.

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Electoral Area A:

Electoral Area A Gas Tax Reserve	2025 Budget	2025 Projected Spend	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Beginning balance	$ 699,701	$ 699,701	**$ 631,239**	$ 553,838	$ 469,186	$ 548,740	$ 629,885
Transfers from operating fund	67,471	67,471	**67,471**	67,471	70,170	70,170	70,170
Interest earned (estimated)	11,923	19,125	**9,537**	7,877	9,384	10,975	12,598
Projects funded	(342,043)	(155,059)	**(154,409)**	(160,000)	-	-	-
Ending balance	$ 437,052	$ 631,239	**$ 553,838**	$ 469,186	$ 548,740	$ 629,885	$ 712,653
Area A Projects Funded:							
Fish & Game Seacan	12,000	11,425	**-**	-	-	-	-
Broadband (Kyuquot)	39,730	-	**39,730**	-	-	-	-
Kyuquot Boardwalk	75,000	-	**75,000**	-	-	-	-
Function 135 Gas Tax Subtotal:	138,730	11,425	**114,730**	-	-	-	-
Walters Island Water Distribution	20,000	-	**-**	-	-	-	-
Function 151 Area A Feasibiliy Study Subtotal:	20,000	-	**-**	-	-	-	-
Sayward Sub-Regional Fire Services	163,313	140,474	**22,839**	160,000	-	-	-
Function 245 Sayward Volunteer Fire Subtotal	163,313	140,474	**22,839**	160,000	-	-	-
Kyuquot Community Hall Design	20,000	3,160	**16,840**	-	-	-	-
Function 677 Kyquot Community Hall Subtotal	20,000	3,160	**16,840**	-	-	-	-
Total projects	$ 342,043	$ 155,059	**$ 154,409**	$ 160,000	-	-	-

Electoral Area B:

Electoral Area B Gas Tax Reserve	2025 Budget	2025 Projected Spend	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Beginning balance	$ 415,469	$ 415,469	**$ 377,498**	$ 180,639	$ 96,507	$ 166,302	$ 237,493
Transfers from operating fund	65,255	65,255	**65,255**	65,255	67,865	67,865	67,865
Interest earned (estimated)	2,672	12,398	**2,262**	613	1,930	3,326	4,750
Projects funded	(334,000)	(115,624)	**(264,376)**	(150,000)	-	-	-
Ending balance	$ 149,396	$ 377,498	**$ 180,639**	$ 96,507	$ 166,302	$ 237,493	$ 310,108
Area B Projects Funded:							
Area B Cultural Facility	100,000	100,000	**-**	-	-	-	-
Multi-sport Court	100,000	-	**100,000**	-	-	-	-
Function 135 Gas Tax Subtotal:	200,000	100,000	**100,000**	-	-	-	-
Cortes Fire Equipment Replacement	54,000	-	**-**	150,000	-	-	-
Function 245 Cortes Fire Subtotal:	54,000	-	**-**	150,000	-	-	-
Cortes Food Distibution Hub	-	-	**30,000**	-	-	-	-
Active Transportation	-	-	**100,000**	-	-	-	-
Function 421 Community Social Initiatives Sub	-	-	**130,000**	-	-	-	-
Area B Master Transportation Plan	50,000	15,624	**34,376**	-	-	-	-
Carrington Pit Toilet Replacement	30,000	-	**-**	-	-	-	-
Function 617 Parks Subtotal:	80,000	15,624	**34,376**	-	-	-	-
Total projects	$ 334,000	$ 115,624	**$ 264,376**	$ 150,000	-	-	-

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Electoral Area C:

Electoral Area C Gas Tax Reserve	2025 Budget	2025 Projected Spend	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Beginning balance	$ 2,073,127	$ 2,073,127	**$ 1,990,055**	$ 1,060,513	$ 78,578	$ 254,937	$ 434,823
Transfers from operating fund	168,065	168,065	**168,065**	168,065	174,787	174,787	174,787
Interest earned (estimated)	29,103	65,361	**17,499**	-	1,572	5,099	8,696
Projects funded	(1,102,499)	(316,498)	**(1,115,106)**	(1,150,000)	-	-	-
Ending balance	$ 1,167,796	$ 1,990,055	**$ 1,060,513**	$ 78,578	$ 254,937	$ 434,823	$ 618,306
Area C Projects Funded:							
Owen Bay Wharf Upgrades	116,089	-	**120,000**	-	-	-	-
Surge Narrows Wharf Upgrades	43,938	-	**43,938**	-	-	-	-
Function 132 Wharves Subtotal:	160,027	-	**163,938**	-	-	-	-
Waste Water Treatment Plant	90,000	-	**90,000**	300,000	-	-	-
Function 331 Sewer Subtotal:	90,000	-	**90,000**	300,000	-	-	-
BC Active Transportation Grant	25,079	20,274	**-**	-	-	-	-
Q-Cove Village Trail System	21,055	-	**21,055**	-	-	-	-
Hoskyn Wharf Extension	216,338	207,598	**8,740**	-	-	-	-
Surge Narrows Marine Infrastructure Revitalizat	400,000	-	**400,000**	-	-	-	-
Blenkin Park Playground Replacement	70,000	39,590	**100,410**	-	-	-	-
Evan's Bay Wharf Refurbishment	-	-	**-**	150,000	-	-	-
Granite Bay Wharf Refurbishment	70,000	21,037	**48,963**	600,000	-	-	-
Hoskyn Parking Expansion	-	-	**200,000**	-	-	-	-
Function 618 Parks Subtotal:	802,472	288,498	**779,168**	750,000	-	-	-
Quadra Island Community Hall Assessment	50,000	28,000	**22,000**	-	-	-	-
Community Centre Renovation & Expansion	-	-	**60,000**	-	-	-	-
Quadra Island Community Hall Pavillion	-	-	**-**	100,000	-	-	-
Function 685 Community Hall Subtotal:	50,000	28,000	**82,000**	100,000	-	-	-
Total Area C Projects Funded:	$ 1,102,499	$ 316,498	**$ 1,115,106**	$ 1,150,000	-	-	-

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Electoral Area D:

Electoral Area D Gas Tax Reserve	2025 Budget	2025 Projected Spend	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Beginning balance	$ 4,452,769	$ 4,452,769	**$ 4,546,121**	$ 3,288,775	$ 3,596,735	$ 3,920,541	$ 4,250,823
Transfers from operating fund	242,184	242,184	**242,184**	242,184	251,871	251,871	251,871
Interest earned (estimated)	86,658	149,914	**59,737**	65,776	71,935	78,411	85,016
Projects funded	(1,530,091)	(298,746)	**(1,559,267)**	-	-	-	-
Ending balance	$ 3,251,520	$ 4,546,121	**$ 3,288,775**	$ 3,596,735	$ 3,920,541	$ 4,250,823	$ 4,587,710
Area D Projects Funded:							
Southern Area D Water Well	84,887	-	**84,887**	-	-	-	-
Transit Exchange Contribution	-	-	**77,500**	-	-	-	-
Function 135 Gas Tax Subtotal:	84,887	-	**162,387**	-	-	-	-
Stormwater Feasibility Study	-	-	**150,000**	-	-	-	-
Function 154 Area D Feasibility Subtotal:	-	-	**150,000**	-	-	-	-
Water System Replacement and Rehabilitation	1,000,000	-	**75,000**	-	-	-	-
Craig Rd Pressure Zone Upgrade	-	-	**100,000**	-	-	-	-
Universal Metering Project	-	-	**925,000**	-	-	-	-
Function 319 Area D Water Subtotal:	1,000,000	-	**1,100,000**	-	-	-	-
Area D Master Transportation Plan	50,000	-	**50,000**	-	-	-	-
Area D Parks Master Plan	75,000	75,000	**-**	-	-	-	-
Hagel Park Drainage	15,000	15,000	**-**	-	-	-	-
Hagel Park Greenway North/Storie Creek Trail	51,654	7,936	**43,718**	-	-	-	-
Salmon Point Trail Head Development	21,440	11,388	**10,052**	-	-	-	-
Hagel Park Washroom, Playground Surfacing & S	172,584	173,006	**-**	-	-	-	-
Mitlenatch Park Fence Replacement	25,000	15,653	**9,347**	-	-	-	-
Function 614 Parks Subtotal:	410,678	297,983	**113,117**	-	-	-	-
Area D Transit Shelters	34,526	763	**33,763**	-	-	-	-
Function 785 Transit Subtotal:	34,526	763	**33,763**	-	-	-	-
Total Area D Projects Funded:	$ 1,530,091	$ 298,746	**$ 1,559,267**	-	-	-	-

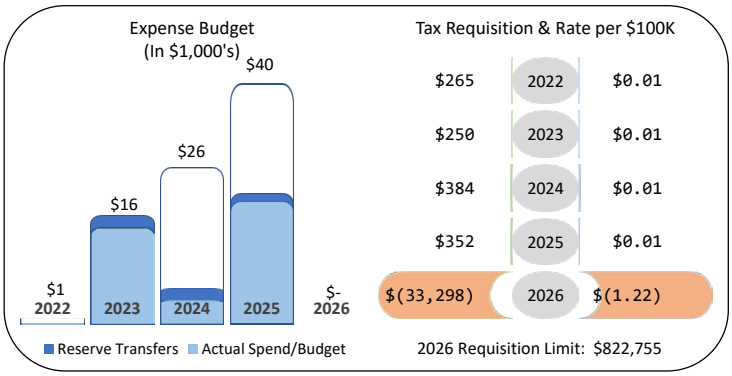
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340 - Liquid Waste

Service Description

This function was established on March 25, 2002 through Bylaw 2422, to provide development, management, and administration of liquid waste management for Electoral Area B (Cortes Island) and Electoral Area D (Oyster Bay-Buttle Lake).

The maximum levy for this service is $0.05 per $1,000 of assessed value of Electoral Area B and Electoral Area D.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 352	$ 352	**$ (33,298)**	$ -	$ -	$ -	$ -
Government transfers	(3,600)	10,400	-	-	-	-	-
Other revenue	1,193	807	-	-	-	-	-
Transfers from own funds	14,000	14,000	-	-	-	-	-
Transfers from reserves	8,979	13,730	**33,298**	-	-	-	-
Prior year surplus	800	800	-	-	-	-	-
	21,724	40,089	-	-	-	-	-
Expense:							
Operating expenses	20,531	39,282	-	-	-	-	-
Transfers to reserves	1,193	807	-	-	-	-	-
	21,724	40,089	-	-	-	-	-
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition Per Region:

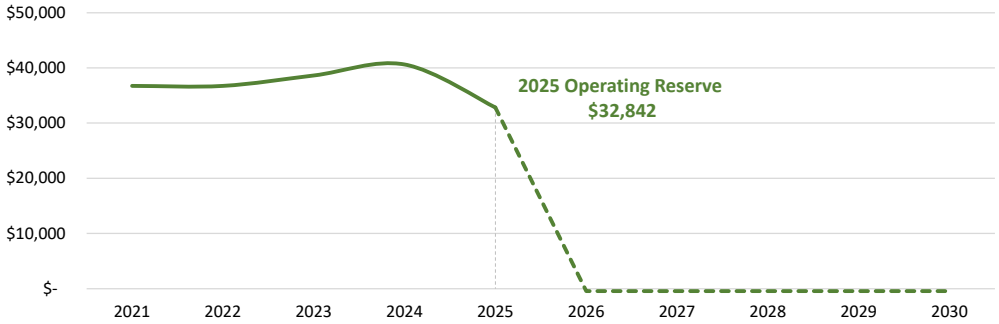
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
Area B	$ (7,598)	$ (52)	$ -	$ (13)	$ (293)	$ (202)	$ (25)	$ (3)	**$ (8,185)**
Area D	(18,574)	(261)	(1,114)	(119)	(691)	(4,297)	(50)	(5)	**(25,113)**
Total Requisition	$ (26,172)	$ (313)	$ (1,114)	$ (132)	$ (985)	$ (4,500)	$ (75)	$ (7)	**$ (33,298)**

Tax Requisition Per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ (26,172)	$ (313)	$ (1,114)	$ (132)	$ (985)	$ (4,500)	$ (75)	$ (7)
Tax rate (per $100K)	$ (1.22)	$ (4.26)	$ -	$ (4.14)	$ (2.98)	$ (3.65)	$ (1.22)	$ (1.22)
Average requisition, per folio:								
Area B	$ (8.52)	$ (7.43)	$ -	$ (2.52)	$ (5.24)	$ (6.98)	$ (4.16)	$ (0.07)
Area D	(9.62)	(10.87)	(1,114.21)	(5.68)	(25.60)	(17.76)	(6.28)	(0.17)
Regional Average	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Reserves Summary:



Budget Commentary and Service Goals:

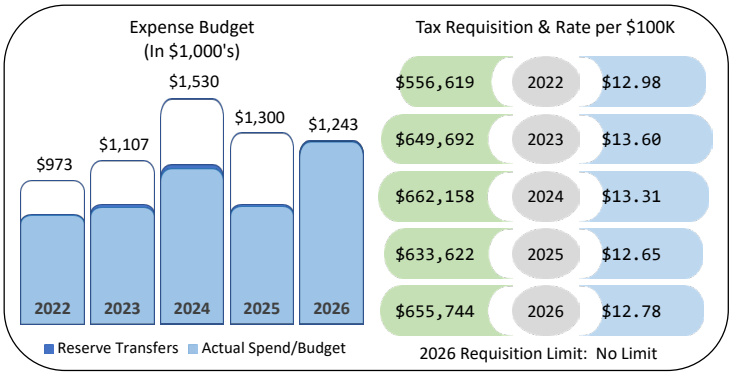
- Liquid waste management efforts for the regional district have historically been carried out under the shared Function 340 – Liquid Waste Management. This service was originally established under the Comox Strathcona Regional District. Over time, most participants—except for Electoral Areas B and D—have withdrawn from the service. In 2025, a decision was made for Electoral Areas B and D to separate from the shared service, with each area transitioning into their own standalone service. As a result, the reserves accumulated in Function 340 are now being released, leading to a negative requisition amount applicable to these two areas. The 2026 negative requisition under this service is then offset by the positive requisitions under Function 341 – Liquid Waste Management Area B & Function 342 – Liquid Waste Management Area D; effectively transferring the accumulated funds from the existing shared service to the two new localized services.

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Service Description

The authority for Planning and Land Use Management comes from the Local Government Act (LGA), primarily within Part 14. The function of 'Regional and Community Planning' (among others) was added as Division VII by Supplementary Letters Patent (SLP) #4 February 17, 1967 to CSRD. This function was extended with Supplementary Letters Patent #9 September 24, 1968. Additional amendments were made March 12, 1971 (SLP #17) and April 6, 1972 (SLP # 19).

This function is funded by requisition as well as fees and charges. Function 501 GIS and 502 Bylaw are funded through this service.



Operating Budget: (consolidated)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 633,622	$ 633,622	**$ 655,744**	$ 1,002,304	$ 1,015,157	$ 1,028,271	$ 1,041,650
Government transfers	85,063	234,357	**149,294**	-	-	-	-
Other revenue	57,134	58,686	**56,542**	56,672	56,806	56,941	57,080
Sales of services	738	15,000	**65,146**	15,000	15,000	15,000	15,000
Transfers from reserves	60,000	120,000	**35,000**	-	-	-	-
Prior year surplus	258,016	238,522	**280,817**	-	-	-	-
	1,094,573	1,300,187	**1,242,543**	1,073,976	1,086,963	1,100,212	1,113,730
Expense:							
Operating expenses	801,232	1,291,501	**1,236,001**	1,067,304	1,080,157	1,093,271	1,106,650
Transfers to reserves	12,524	8,686	**6,542**	6,672	6,806	6,941	7,080
	813,756	1,300,187	**1,242,543**	1,073,976	1,086,963	1,100,212	1,113,730
Surplus/(Deficit)	$ 280,817	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region:

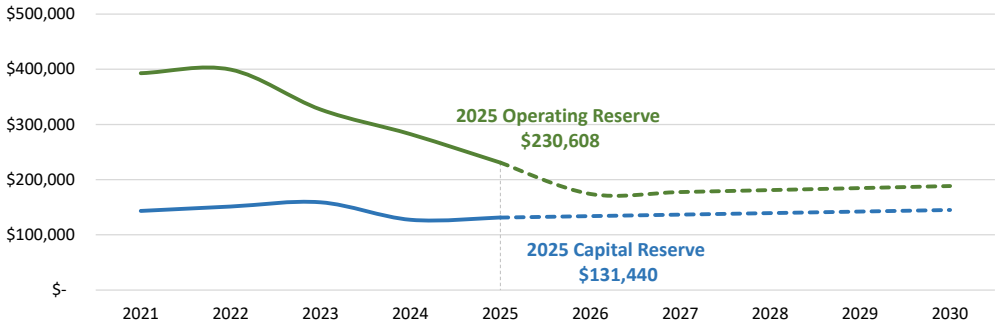
	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
Area A	$ 38,712	$ 18,163	$ -	$ 13,120	$ 7,028	$ 7,806	$ 324	$ 135	**$ 85,288**
Area B	79,743	546	-	132	3,078	2,125	262	27	**85,913**
Area C	181,500	920	-	4,145	30,731	2,330	1,224	113	**220,963**
Area D	194,956	2,739	11,695	1,252	7,256	45,105	527	51	**263,580**
Total Requisition	$ 494,910	$ 22,368	$ 11,695	$ 18,650	$ 48,093	$ 57,366	$ 2,337	$ 325	**$ 655,744**

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 494,910	$ 22,368	$ 11,695	$ 18,650	$ 48,093	$ 57,366	$ 2,337	$ 325
Tax rate (per $100K)	$ 12.78	$ 44.71	$ 43.44	$ 43.44	$ 31.30	$ 38.33	$ 12.78	$ 12.78
Average requisition, per folio:								
Area A	$ 51.62	$ 403.62	$ -	$ 91.11	$ 63.32	$ 108.42	$ 12.96	$ 3.13
Area B	89.40	78.01	-	26.47	54.96	73.26	43.61	0.75
Area C	85.29	43.82	-	32.14	167.93	49.58	34.00	1.71
Area D	101.01	114.13	11,694.70	59.60	268.75	186.38	65.92	1.81
Regional Average	$ 81.83	$ 159.89	$ 11,694.70	$ 52.33	$ 138.74	$ 104.41	$ 39.12	$ 1.85

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Reserves Summary:



Budget Commentary and Service Goals:

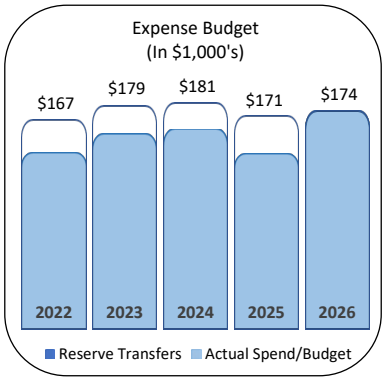
- Government Transfers include Local Government Housing Implementation
- Other Revenue include application fees and interest earned on various reserves.
- Sales of Service revenues include bylaw service agreements with other local governments and new for 2026, a portion of the NextGen 911 project. 2025 variance due to staffing vacancy and carry forward of NextGen 911 project
- 2025 Operating expense variance due to vacancies and carry forward of Local Government Housing Implementation project and Area B Zoning Bylaw and Area C OCP Review and NextGen 911 project.

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Sub-Function 501 – Geographic Information Systems *(Included in Function 500-Planning; amounts broken out below for additional commentary)*

Service Description

This service includes management and maintenance of the SRD's cadastral fabric and all geospatial data. The service develops and maintains web mapping applications for internal and public access. The GIS service is frequently used as a go-to for property information and historic sub-division/ownership records which generally involves investigative inquiries into the archives of BC Assessment.



GIS oversees house numbering for the four electoral areas (Functions 533, 534, 535, 536) and liaises this information to third-parties and emergency personnel. This function also provides support services to Parks and Planning, Engineering, Building, Emergency Services, and Corporate Services. In 2018, SRD GIS ended a 5-year contract with the CVRD for the provision of web mapping services, advancing the maturity and service delivery of the SRD's internal technical capability for this highly utilized service.

This function is funded by requisition, as well as fees and charges through municipal service agreements. The requisition for this service is within Function 500 – Planning.

Operating Budget: *(Amounts included above in Function-500 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Operating expenses	$ 139,881	$ 170,628	**$ 174,495**	$ 174,495	$ 174,495	$ 174,495	$ 174,495

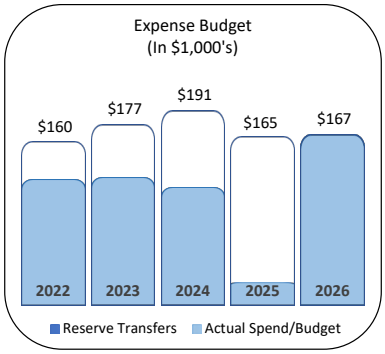
Budget Commentary and Service Goals:

- Operating expense variance primarily due to various unspent continencies.
- 2025/2026 activity included management of the NextGen 911 transition project.

Sub-Function 502 – Bylaw Enforcement *(Included in Function 500-Planning; amounts broken out below for additional commentary)*

Service Description

The Regional District's bylaw enforcement function is granted authority by Part 12 of the Local Government Act (RSBC 2015). The Regional District's Bylaw Enforcement Policy establishes guidelines for the staff and members of the Board of the Regional District with respect to procedures for the enforcement of the Regional District's regulatory bylaws. The function provides bylaw enforcement services over all electoral areas.
This function is funded by requisition under Function 500 – Planning.



Related bylaws and policies:
- o Bylaw Contravention Ticket Information System Bylaw, 2012, Bylaw No. 119 (SRD)
- o Bylaw Enforcement Policy 4000-00

Operating Budget: *(Amounts included above in Function-500 consolidated operating budget)*

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Operating expenses	$ 22,299	$ 165,198	**$ 167,361**	$ 177,389	$ 177,418	$ 177,448	$ 177,479

Budget Commentary and Service Goals:

- Operating expense variance due to Bylaw position being vacant.
- Maintain current service levels.

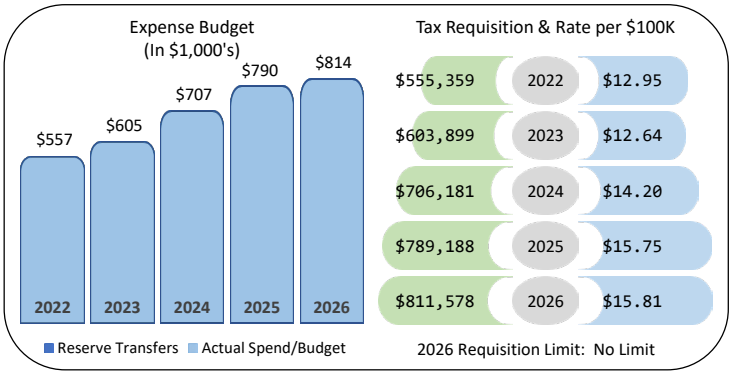
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Function 630 – Vancouver Island Regional Library — Electoral Area Services

Service Description

This function is for requisitioning funds to support the Vancouver Island Regional Library's (VIRL) operations in the electoral areas. The municipal members of the regional district fund their portion through their own municipal budgets.

The authority for this service is derived from Bylaw 1705 approved on June 17, 1995 and subsequently amended with Bylaw 2364. This service is funded by requisition and there is no stated limit on the maximum levy.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 789,188	$ 789,188	**$ 811,578**	$ 828,754	$ 845,353	$ 862,285	$ 879,556
Grants in lieu	1,120	1,120	**1,120**	1,120	1,120	1,120	1,120
Prior year surplus	493	186	**902**	-	-	-	-
	790,801	790,494	**813,600**	829,874	846,473	863,405	880,676
Expense:							
Operating expenses	789,899	790,494	**813,600**	829,874	846,473	863,405	880,676
	789,899	790,494	**813,600**	829,874	846,473	863,405	880,676
Surplus/(Deficit)	$ 902	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
Area A	$ 47,912	$ 22,479	$ -	$ 16,238	$ 8,698	$ 9,661	$ 401	$ 167	**$ 105,556**
Area B	98,694	676	-	164	3,809	2,629	324	34	**106,330**
Area C	224,632	1,139	-	5,131	38,034	2,884	1,515	140	**273,474**
Area D	241,286	3,390	14,474	1,549	8,980	55,824	653	63	**326,218**
Total Requisition	$ 612,523	$ 27,684	$ 14,474	$ 23,082	$ 59,522	$ 70,999	$ 2,892	$ 403	**$ 811,578**

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 612,523	$ 27,684	$ 14,474	$ 23,082	$ 59,522	$ 70,999	$ 2,892	$ 403
Tax rate (per $100K)	$ 15.81	$ 55.35	$ 53.76	$ 53.76	$ 38.74	$ 47.44	$ 15.81	$ 15.81
Average requisition, per folio:								
Area A	$ 63.88	$ 499.53	$ -	$ 112.77	$ 78.36	$ 134.19	$ 16.04	$ 3.87
Area B	110.64	96.55	-	32.76	68.02	90.67	53.98	0.93
Area C	105.56	54.23	-	39.77	207.83	61.37	42.08	2.12
Area D	125.02	141.26	14,473.88	73.76	332.61	230.68	81.59	2.24
Regional Average	$ 101.28	$ 197.89	$ 14,473.88	$ 64.76	$ 171.71	$ 129.22	$ 48.42	$ 2.29

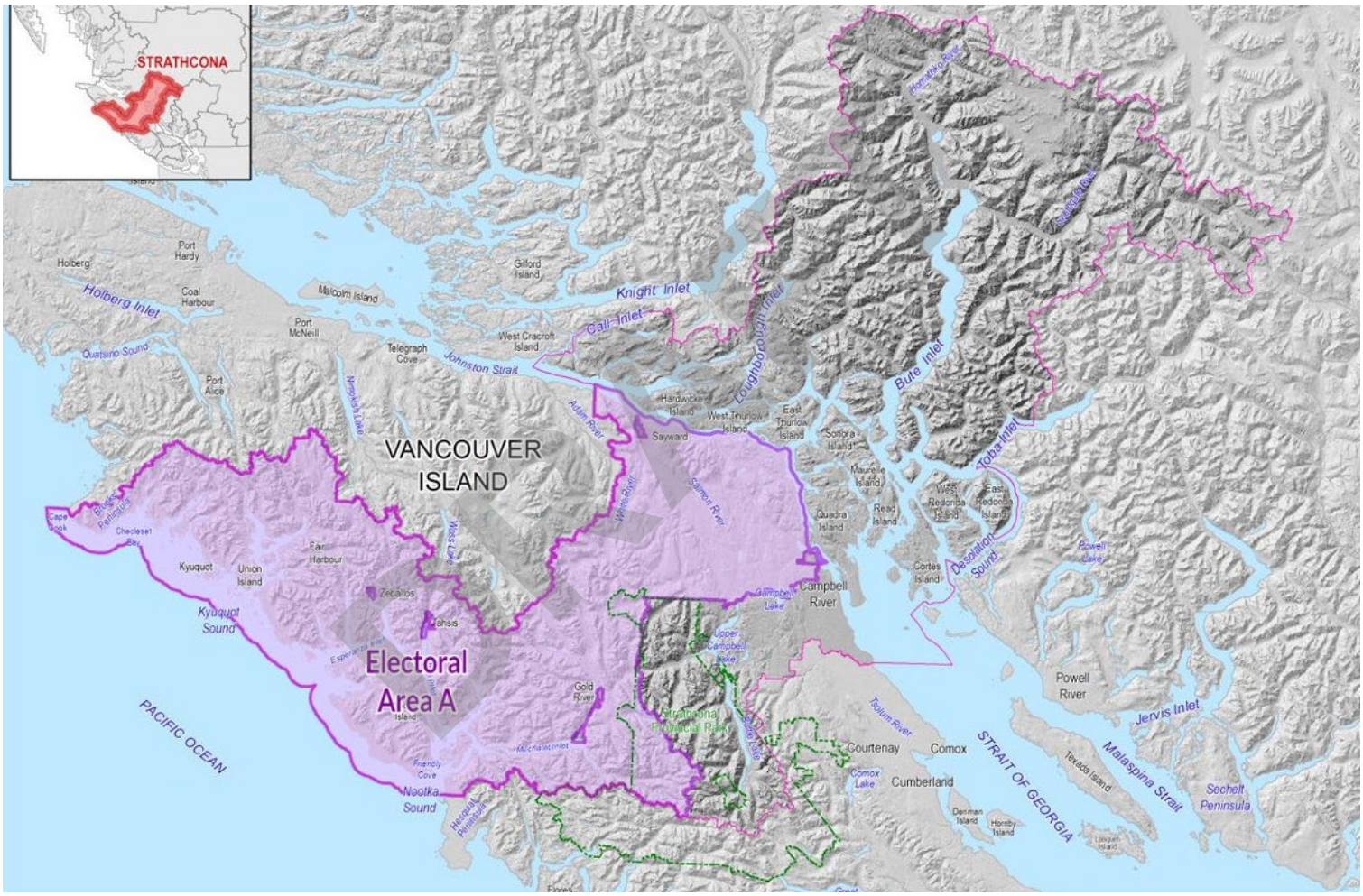
Budget Commentary and Service Goals:

- VIRL has yet to provide budget for 2026, 3% increase estimated.

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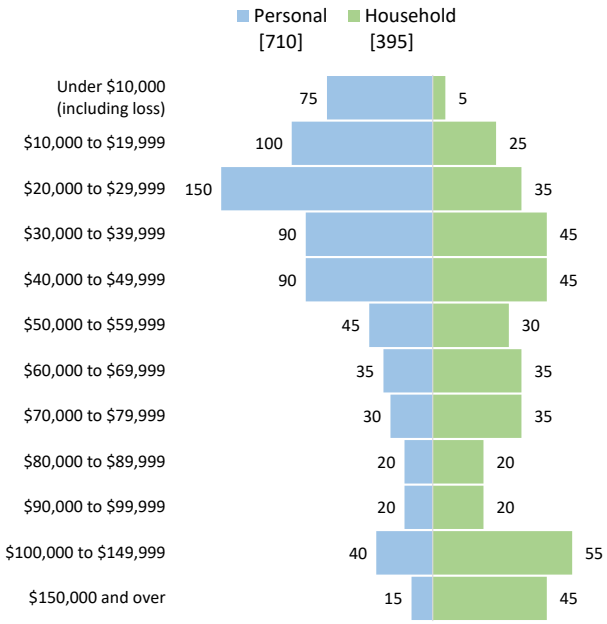
Electoral Area A

Kyuquot/Nootka-Sayward

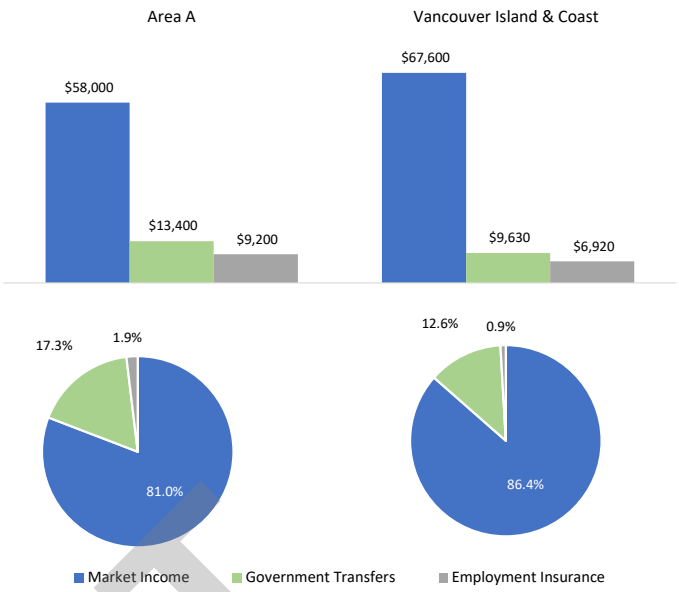


[Electoral Area A](#) covers approximately 9,050 square kilometres and surrounds the villages of Gold River, Sayward, Tahsis and Zeballos. The region runs from the northern boundary of the City of Campbell River to just north of the Village of Sayward and extends beyond the western shore of Vancouver Island, including the world-famous Kyuquot/Nootka Sound. The region is known for stunning landscapes, waterways, wildlife, and recreational opportunities including hiking, camping, cave exploration, mountain biking and world-class fishing.

Area A Income Distribution

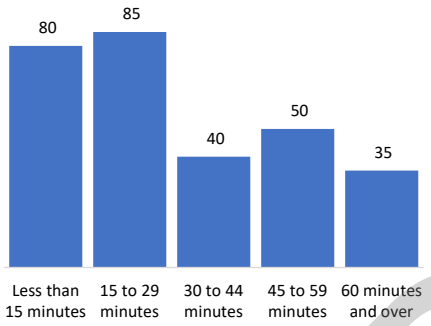


Income Source and Average Value vs. Region

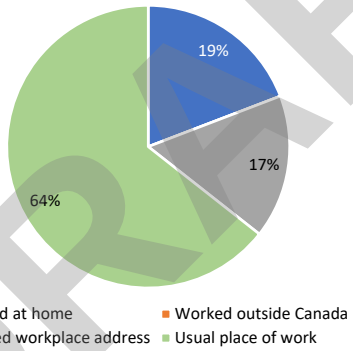


Commuting Duration

(not including work-from-home)

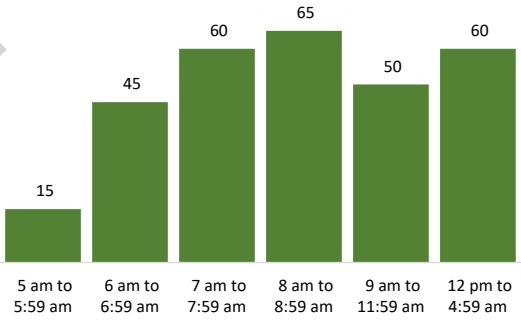


Place of Work



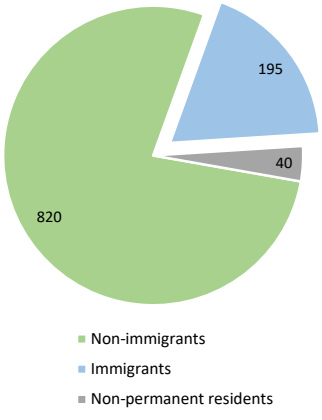
Time Leaving for Work

(not including work-from-home)

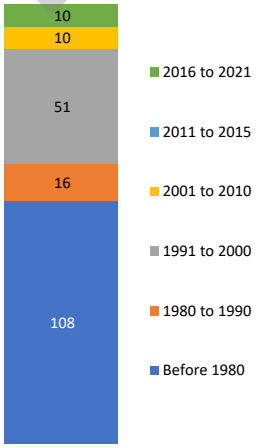


Immigration Profile

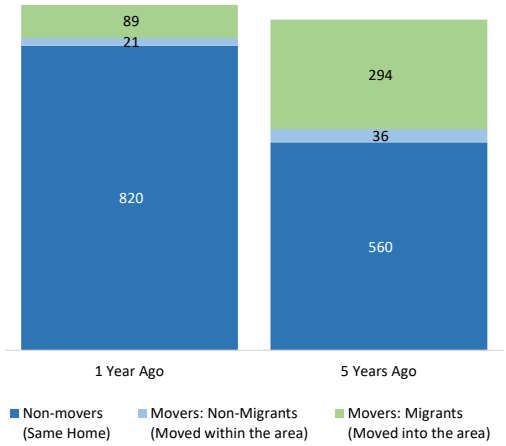
Population Distibution



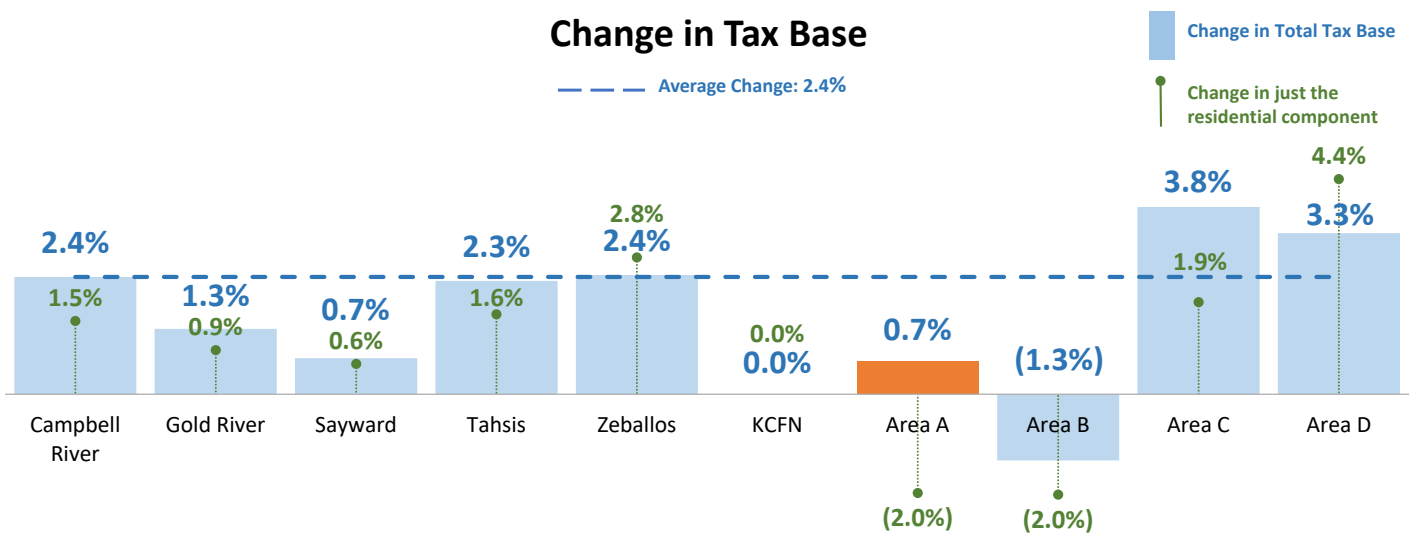
Period of Immigration



Mobility Profile

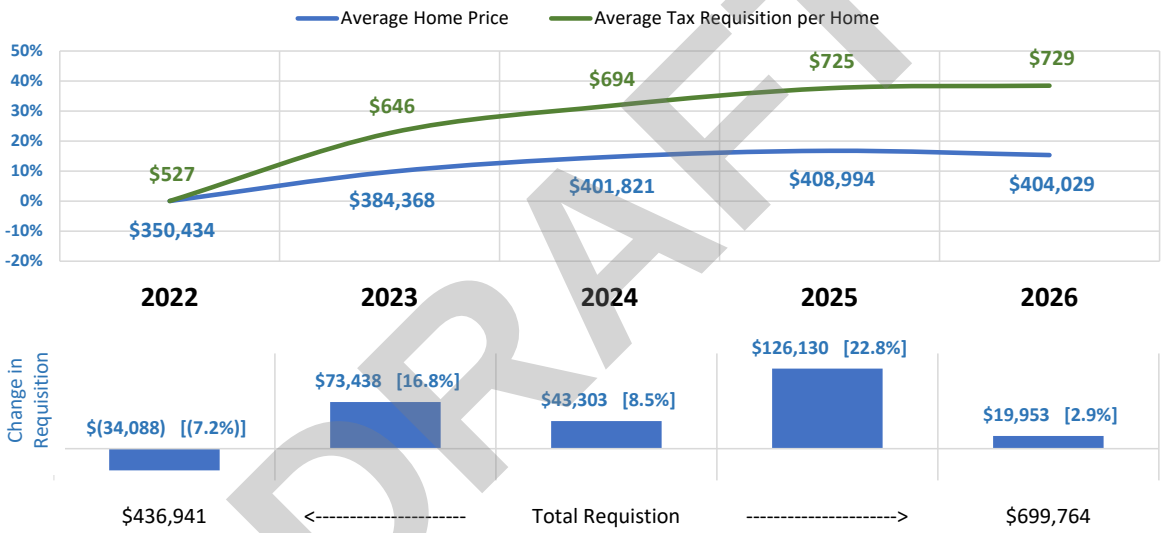


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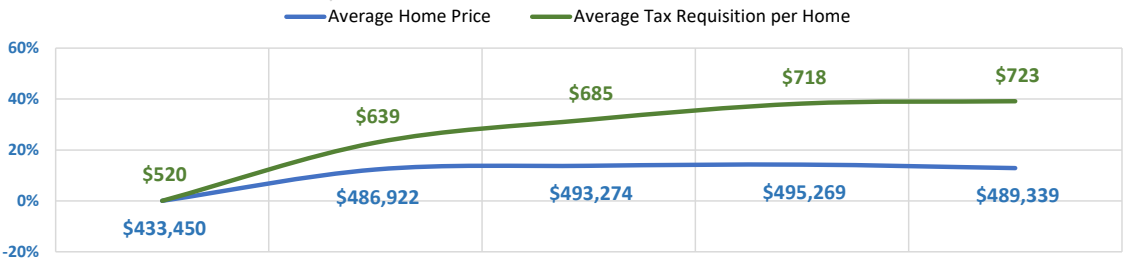
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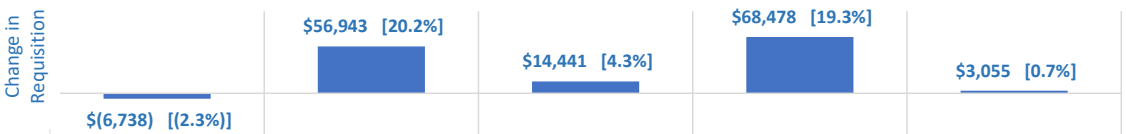
Electoral Area A: Part A Sayward



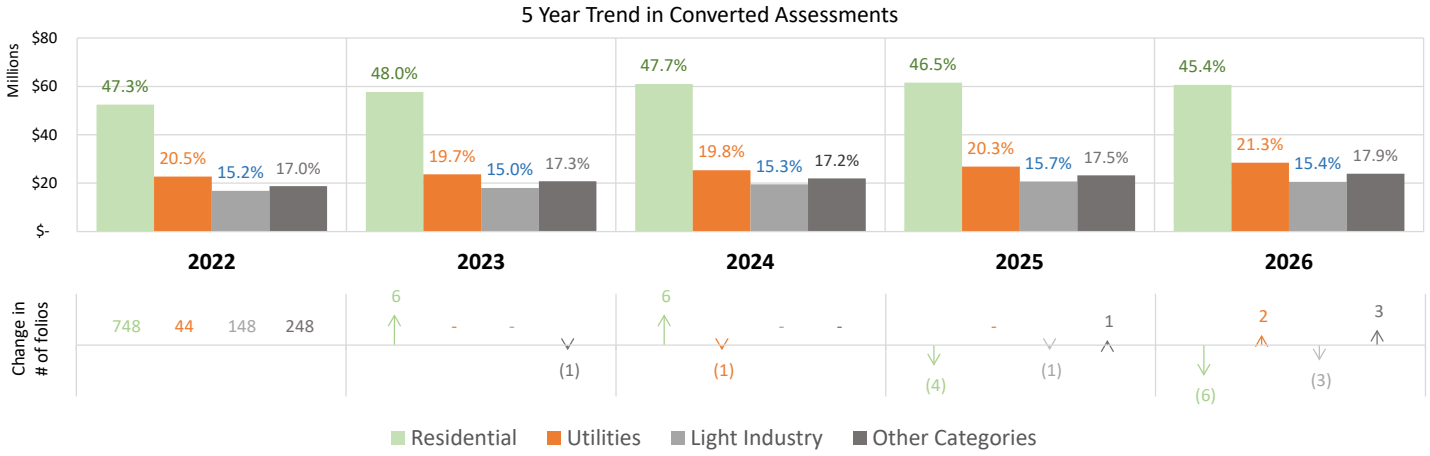
$436,941 <---------- Total Requisition ----------> $699,764

Electoral Area A: Kyuquot/Nootka





$282,530 <---------- Total Requisition ----------> $425,447



Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

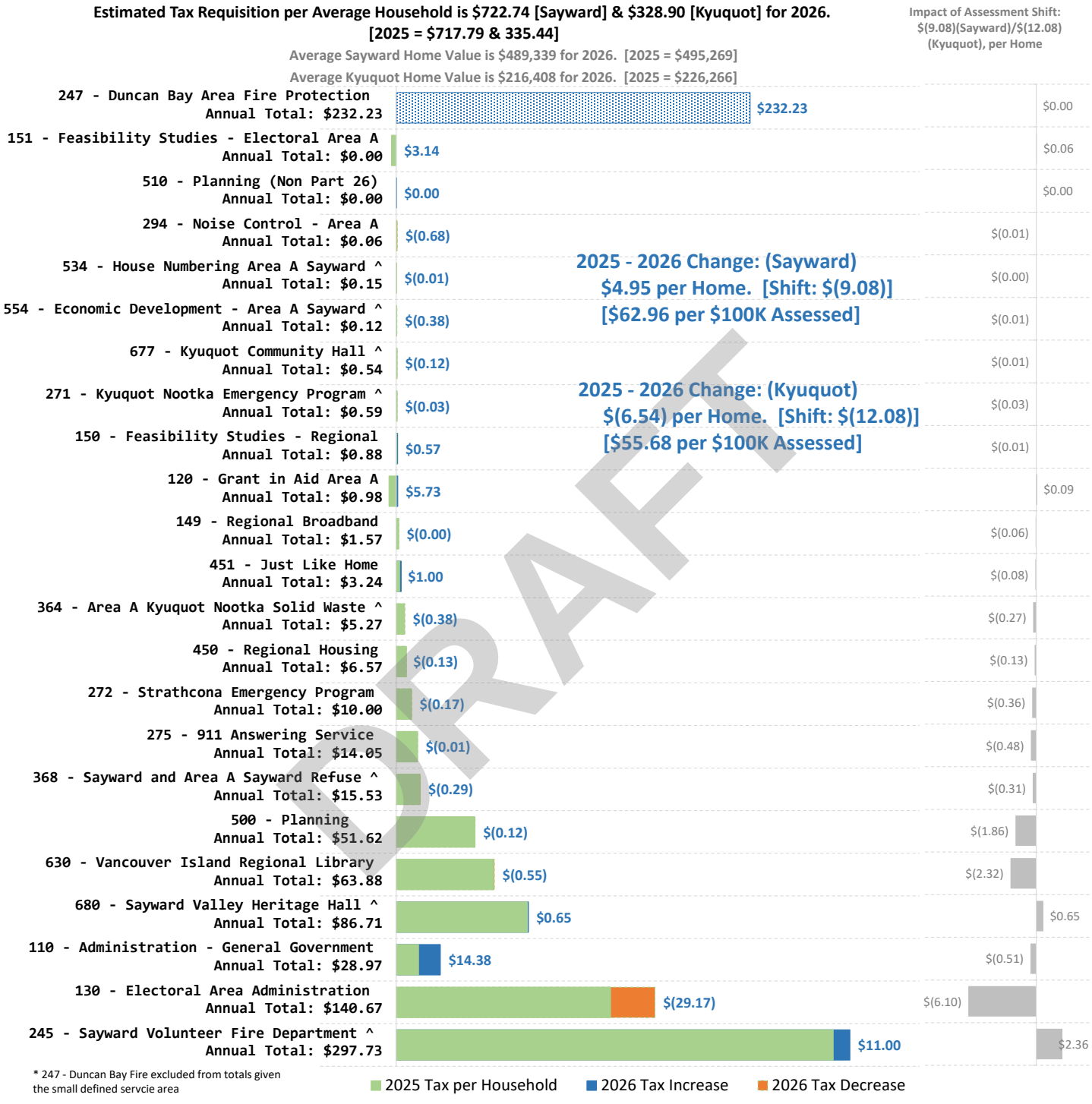
Based on BC Assessment Completed Roll (March 2025)

Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	2026 Budget	$ Change
Corporate Services:							
110 - Administration and General Government	$ 23,659	$ 47,872	$ 24,212	102.3 %	$ 3.57	$ 7.17	$ 3.60
Regional Services:							
149 - Regional Broadband	2,558	2,599	41	1.6 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	498	1,446	948	190.6 %	0.08	0.22	0.14
245 - Sayward Valley Fire ^	96,945	99,842	2,897	3.0 %	65.20	71.29	6.08
272 - Strathcona Emergency Program	16,494	16,529	35	0.2 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	22,789	23,213	424	1.9 %	3.44	3.48	0.04
368 - Sayward Valley Refuse Disposal ^	12,421	12,439	18	0.1 %	3.19	3.17	(0.02)
450 - Regional Housing	10,872	10,861	(11)	(0.1)%	1.64	1.63	(0.01)
451 - Just Like Home	3,629	5,352	1,723	47.5 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	4	4	100.0 %	-	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	275,412	232,440	(42,972)	(15.6)%	41.53	34.82	(6.71)
500 - Planning	83,890	85,288	1,397	1.7 %	12.65	12.78	0.13
630 - Vancouver Island Regional Library	104,487	105,556	1,069	1.0 %	15.75	15.81	0.06
Electoral Area A:							
120 - Area A Grants In Aid	(7,706)	1,616	9,322	(121.0)%	(1.16)	0.24	1.40
151 - Area A Feasibility Studies	(5,086)	-	5,086	(100.0)%	(0.77)	-	0.77
294 - Noise Control - Area A	1,210	104	(1,106)	(91.4)%	0.18	0.02	(0.17)
Electoral Area A Sayward:							
247 - Duncan Bay Fire Service Area ^	-	17,330	17,330	100.0 %	-	56.54	56.54
534 - Area A House Numbering ^	130	122	(8)	(6.2)%	0.03	0.03	(0.00)
554 - Area A Sayward Economic Development ^	400	100	(300)	(75.0)%	0.10	0.03	(0.08)
680 - Sayward Valley Heritage Hall ^	29,512	29,512	-	0.0 %	19.63	20.82	1.19
Electoral Area A Kyuquot:							
271 - Area A Emergency Program ^	750	750	-	0.0 %	0.27	0.27	(0.00)
364 - Area A Kyuquot/Nootka Solid Waste Dispos	6,844	6,703	(141)	(2.1)%	2.50	2.43	(0.06)
677 - Kyuquot Community Hall ^	103	86	(17)	(16.5)%	0.24	0.20	(0.04)
Total Requisition - Area A Sayward:	**$ 407,164**	**$ 426,000**	**$ 19,483**	**4.6 %**	**$ -**	**$ -**	**$ -**
Total Requisition - Area A Kyuquot:	**$ 272,648**	**$ 273,764**	**$ 1,575**	**0.4 %**	**$ -**	**$ -**	**$ -**

^ specified area

Area A - Sayward:		
Average Residential Property Value:	**$ 495,269**	**$ 489,339**
Estimated Tax Per Average Residential Property	**$ 631.73**	**$ 722.74**
Area A - Kyuquot:		
Average Residential Property Value:	**$ 226,266**	**$ 216,408**
Estimated Tax Per Average Residential Property	**$ 335.44**	**$ 328.90**

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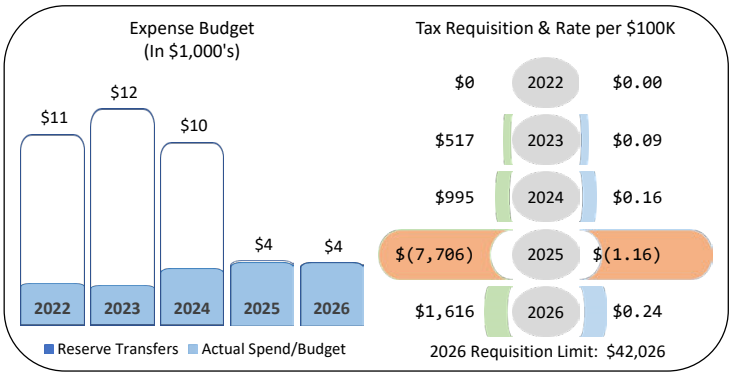

Estimated Tax Requisition per Average Household is $722.74 [Sayward] & $328.90 [Kyuquot] for 2026.
[2025 = $717.79 & 335.44]
Average Sayward Home Value is $489,339 for 2026. [2025 = $495,269]
Average Kyuquot Home Value is $216,408 for 2026. [2025 = $226,266]
Impact of Assessment Shift: $(9.08)(Sayward)/$(12.08) (Kyuquot), per Home
247 - Duncan Bay Area Fire Protection Annual Total: $232.23
$232.23
$0.00
151 - Feasibility Studies - Electoral Area A Annual Total: $0.00
$3.14
$0.06
510 - Planning (Non Part 26) Annual Total: $0.00
$0.00
$0.00
294 - Noise Control - Area A Annual Total: $0.06
$(0.68)
$(0.01)
534 - House Numbering Area A Sayward ^ Annual Total: $0.15
$(0.01)
$(0.00)
554 - Economic Development - Area A Sayward ^ Annual Total: $0.12
$(0.38)
$(0.01)
677 - Kyuquot Community Hall ^ Annual Total: $0.54
$(0.12)
$(0.01)
271 - Kyuquot Nootka Emergency Program ^ Annual Total: $0.59
$(0.03)
$(0.03)
150 - Feasibility Studies - Regional Annual Total: $0.88
$0.57
$(0.01)
120 - Grant in Aid Area A Annual Total: $0.98
$5.73
$0.09
149 - Regional Broadband Annual Total: $1.57
$(0.00)
$(0.06)
451 - Just Like Home Annual Total: $3.24
$1.00
$(0.08)
364 - Area A Kyuquot Nootka Solid Waste ^ Annual Total: $5.27
$(0.38)
$(0.27)
450 - Regional Housing Annual Total: $6.57
$(0.13)
$(0.13)
272 - Strathcona Emergency Program Annual Total: $10.00
$(0.17)
$(0.36)
275 - 911 Answering Service Annual Total: $14.05
$(0.01)
$(0.48)
368 - Sayward and Area A Sayward Refuse ^ Annual Total: $15.53
$(0.29)
$(0.31)
500 - Planning Annual Total: $51.62
$(0.12)
$(1.86)
630 - Vancouver Island Regional Library Annual Total: $63.88
$(0.55)
$(2.32)
680 - Sayward Valley Heritage Hall ^ Annual Total: $86.71
$0.65
$0.65
110 - Administration - General Government Annual Total: $28.97
$14.38
$(0.51)
130 - Electoral Area Administration Annual Total: $140.67
$(29.17)
$(6.10)
245 - Sayward Volunteer Fire Department ^ Annual Total: $297.73
$11.00
$2.36
2025 - 2026 Change: (Sayward)
$4.95 per Home. [Shift: $(9.08)]
[$62.96 per $100K Assessed]
2025 - 2026 Change: (Kyuquot)
$(6.54) per Home. [Shift: $(12.08)]
[$55.68 per $100K Assessed]
* 247 - Duncan Bay Fire excluded from totals given the small defined servcie area
2025 Tax per Household
2026 Tax Increase
2026 Tax Decrease

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Service Description

The purpose of this service is to provide financial resources that can be awarded to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board as a whole. The authority for this service is provided through the Local Government Act, section 263(1)(c).

The total amount of financial assistance provided in any calendar year cannot exceed $0.10 per $1,000 of the assessed value in the region.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ (7,706)	$ (7,706)	**$ 1,616**	$ 3,538	$ 3,539	$ 3,540	$ 3,541
Prior year surplus	13,162	11,345	**1,921**	-	-	-	-
	5,456	3,639	**3,537**	3,538	3,539	3,540	3,541
Expense:							
Operating expenses	3,535	3,639	**3,537**	3,538	3,539	3,540	3,541
	3,535	3,639	**3,537**	3,538	3,539	3,540	3,541
Surplus/(Deficit)	$ 1,921	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 733	$ 344	$ -	$ 249	$ 133	$ 148	$ 6	$ 3
Tax rate (per $100K)	$ 0.24	$ 0.85	$ -	$ 0.82	$ 0.59	$ 0.73	$ 0.24	$ 0.24
Average requisition, per folio:								
Area A	$ 0.98	$ 7.65	$ -	$ 1.73	$ 1.20	$ 2.05	$ 0.25	$ 0.06

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Budget Commentary and Service Goals:

- The 2025 property tax requisition is negative in order to release excess surplus built up in the reserve over previous years. This surplus accumulated over time and reflects a decrease in the operating budget for 2025.
- 2025 Projections include the $3,500 expended to date, which aligns with the budget.
- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board's strategic goals as they relate to community well being, climate resiliency, and good governance.

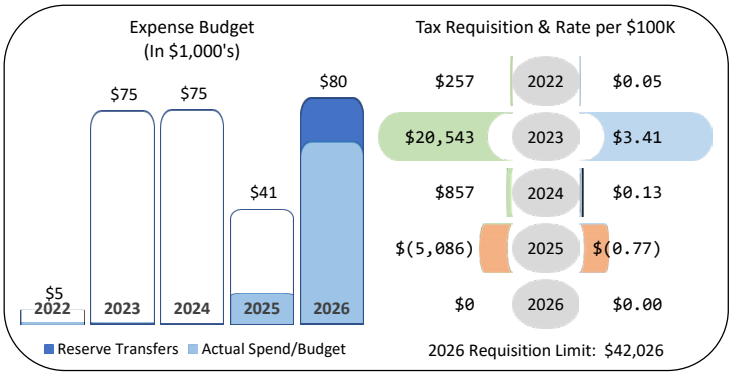
Function 151 - Feasibility Studies

Electoral Area A

Service Description

The purpose of this service is to provide funds to support the study of potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service. The authority for this service, which was established on October 30, 2000, is provided through the Local Government Act, section 379(4).

The maximum levy for this service cannot exceed $0.10 per $1,000 of the assessed value in the region.



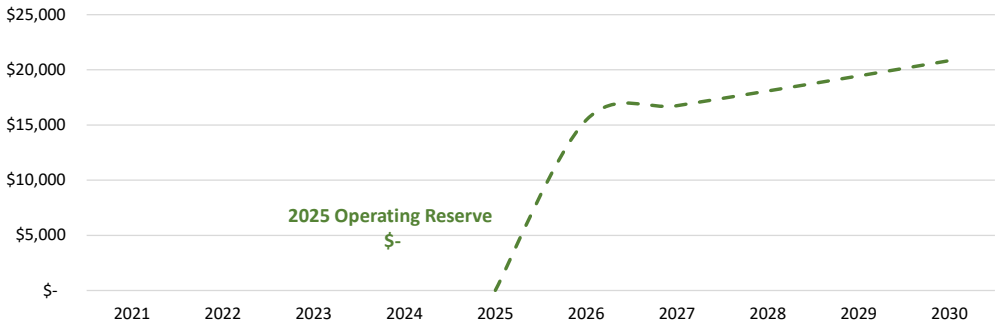
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ (5,086)	$ (5,086)	**$ -**	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Government transfers	10,684	-	**59,316**	-	-	-	-
Other revenue	-	-	**-**	309	335	362	389
Transfers from reserves	-	20,000	**-**	-	-	-	-
Prior year surplus	25,664	25,664	**20,438**	-	-	-	-
	31,262	40,578	**79,754**	6,309	6,335	6,362	6,389
Expense:							
Operating expenses	10,824	40,578	**64,316**	5,000	5,000	5,000	5,000
Transfers to reserves	-	-	**15,438**	1,309	1,335	1,362	1,389
	10,824	40,578	**79,754**	6,309	6,335	6,362	6,389
Surplus/(Deficit)	$ 20,438	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax rate (per $100K)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average requisition, per folio:								
Area A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Reserve Summary:



Budget Commentary and Service Goals:

- The Walters Island Water Study was reclassified as a Gas Tax transfer in 2025 and supported by additional grants, resulting in excess reserves returned via a negative requisition. The project is being carried forward.
- The 2026 budget includes $5,000 for base contingency and carry forward for the Walters Island Water Study funded by a government grant. The Kelsey Centre review project is also scheduled; however, no specific funding has been earmarked for it. Costs will be funded from the base budget allocation.
- New operating reserve proposed for 2026 to help stabilize cash flow and manage fluctuations in annual operating costs.

Pkg. Pg.160

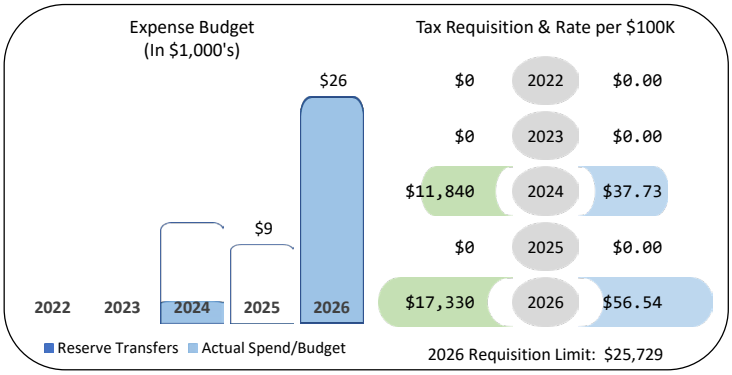
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Function 247 - Duncan Bay Area Fire Protection — Electoral Area A

Service Description

The SRD contracts the City of Campbell River to provide fire protection services to a portion of Electoral Area A: Kyuquot/Nootka–Sayward.

The authority for this service was originally established on June 14, 2023 through Bylaw 480. The maximum levy for this service is the greater of $11,840 or $0.47 per $1,000 of the assessed value of the defined portion of Electoral Area A for this service as established by bylaw. [IMPENDING AMENDMENT]



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ -	$ -	**$ 17,330**	$ 27,276	$ 28,094	$ 28,937	$ 29,805
Prior year surplus	9,190	9,190	**9,152**	-	-	-	-
	9,190	9,190	**26,482**	27,276	28,094	28,937	29,805
Expense:							
Operating expenses	38	9,190	**26,482**	27,276	28,094	28,937	29,805
	38	9,190	**26,482**	27,276	28,094	28,937	29,805
Surplus/(Deficit)	$ 9,152	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax rate (per $100K)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average requisition, per folio:								
Area A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Budget Commentary and Service Goals:

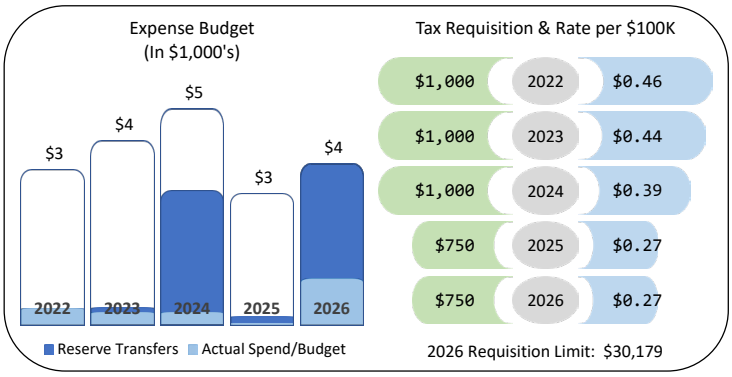
- Startup of this service was delayed in 2024 and no requisition occurred for 2025. Negotiations with the City of Campbell River have since concluded, and the scope of the service has been amended. As a result, the required requisition now exceeds the amount originally set out in the service establishment bylaw. That bylaw will be amended, and the service is anticipated to begin in 2026.
- The new service is anticipated to lower insurance costs for homeowners in the service area.

Function 271 – Kyuquot Nootka Emergency Program — Electoral Area A

Service Description

The purpose of this function is to facilitate the operation of an emergency preparedness program. The Regional District provides emergency program funding for the Walter's Cove community in Electoral Area A, with funding allowances for travel, mass care supplies, and tsunami preparedness.

The authority for this service was originally established on June 28, 1999 through Bylaw 2162. The maximum levy for this service is the greater of $6,000 or $0.25 per $1,000 of the assessed value of the defined portion of Electoral Area A for this service as established by bylaw.



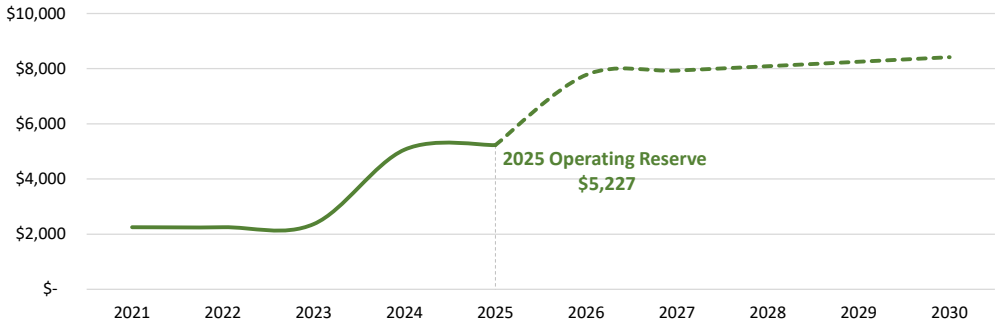
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 750	$ 750	**$ 750**	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Other revenue	167	152	**105**	156	159	162	165
Prior year surplus	2,000	2,000	**2,723**	-	-	-	-
	2,917	2,902	**3,578**	1,156	1,159	1,162	1,165
Expense:							
Operating expenses	27	2,750	**1,029**	1,000	1,000	1,000	1,000
Transfers to reserves	167	152	**2,549**	156	159	162	165
	194	2,902	**3,578**	1,156	1,159	1,162	1,165
Surplus/(Deficit)	$ 2,723	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 136	$ 377	$ -	$ 86	$ 75	$ 70	$ 4	$ 2
Tax rate (per $100K)	$ 0.27	$ 0.95	$ -	$ 0.93	$ 0.67	$ 0.82	$ 0.27	$ 0.27
Average requisition, per folio:								
Area A	$ 0.59	$ 12.57	$ -	$ 1.02	$ 0.94	$ 5.41	$ 0.21	$ 0.09

Reserve Summary:



Budget Commentary and Service Goals:

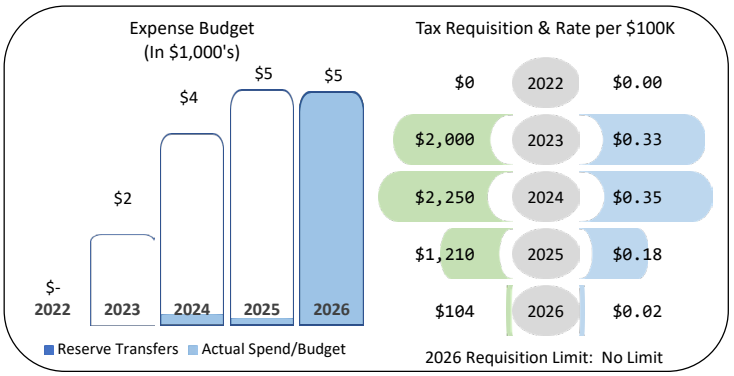
- This service function has been maintaining a small annual requisition to maintain a miscellaneous contingency budget and build surplus/reserves in advance of any future projects.
- 2026 Goals include installing a community kiosk with emergency preparedness information and public art on Walters Island as well as training community members in emergency communications through the SRD's Radio-Over-Internet-Protocol system.
- Continue to stockpile disaster mass care supplies.

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Service Description

The purpose of this function is to regulate noise complaints in Electoral Area A. The authority for this service was under Bylaw #476 for Electoral Area A (Kyuquot/Nootka-Sayward) on February 8, 2023.

There is no maximum levy for this service.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 1,210	$ 1,210	**$ 104**	$ 5,166	$ 5,171	$ 5,176	$ 5,181
Prior year surplus	4,000	4,000	**5,057**	-	-	-	-
	5,210	5,210	**5,161**	5,166	5,171	5,176	5,181
Expense:							
Operating expenses	153	5,210	**5,161**	5,166	5,171	5,176	5,181
	153	5,210	**5,161**	5,166	5,171	5,176	5,181
Surplus/(Deficit)	$ 5,057	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 47	$ 22	$ -	$ 16	$ 9	$ 10	$ 0	$ 0
Tax rate (per $100K)	$ 0.02	$ 0.05	$ -	$ 0.05	$ 0.04	$ 0.05	$ 0.02	$ 0.02
Average requisition, per folio:								
Area A	$ 0.06	$ 0.49	$ -	$ 0.11	$ 0.08	$ 0.13	$ 0.02	$ 0.00

Budget Commentary and Service Goals:

- The service has now established a contingency budget goal of $5,000, resulting in the requisition being scaled back to a maintenance level.
- The service is implemented by Function 502 Bylaw Enforcement in an effort to support the Board's efforts in promoting good governance and community well-being.

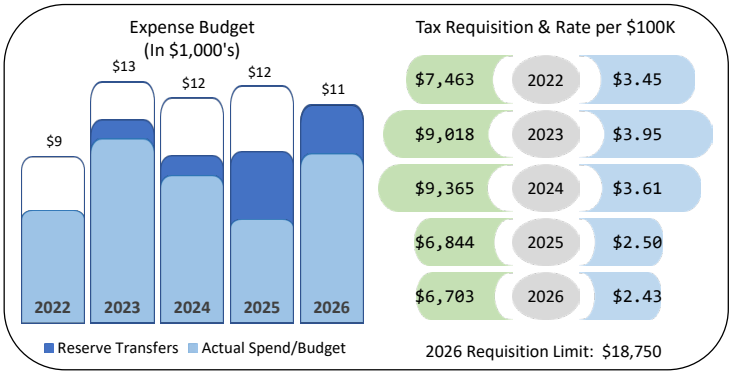
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Function 364 - Area A Kyuquot Nootka Solid Waste Disposal — Electoral Area A

Service Description

This function provides for transportation and tipping fee costs for solid waste disposal for the defined portion of Kyuquot-Nootka in Electoral Area A.

The authority for this service was originally established on October 29, 1990 through Bylaw 1232, with a subsequent amendment with Bylaw 132 to increase the maximum requisition.



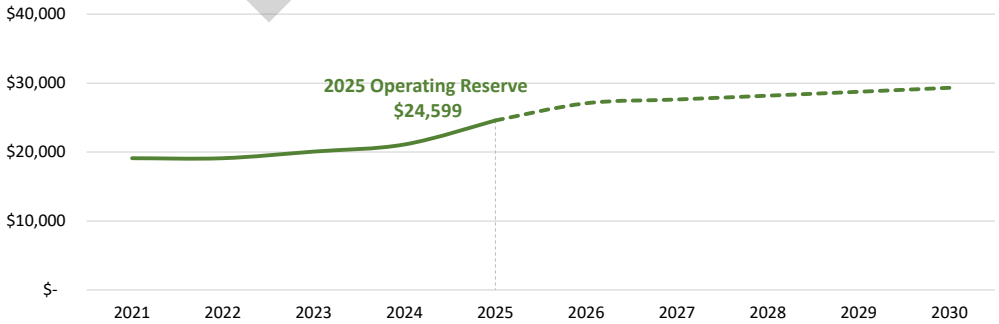
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 6,844	$ 6,844	**$ 6,703**	$ 8,799	$ 8,947	$ 8,975	$ 9,126
Other revenue	742	633	**492**	543	554	565	576
Prior year surplus	5,429	4,804	**4,125**	-	-	-	-
	13,015	12,281	**11,320**	9,342	9,501	9,540	9,702
Expense:							
Operating expenses	5,398	8,898	**8,773**	8,799	8,947	8,975	9,126
Transfers to reserves	3,492	3,383	**2,547**	543	554	565	576
	8,890	12,281	**11,320**	9,342	9,501	9,540	9,702
Surplus/(Deficit)	$ 4,125	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 1,217	$ 3,370	$ -	$ 769	$ 671	$ 629	$ 35	$ 14
Tax rate (per $100K)	$ 2.43	$ 8.52	$ -	$ 8.27	$ 5.96	$ 7.30	$ 2.43	$ 2.43
Average requisition, per folio:								
Area A	$ 5.27	$ 112.32	$ -	$ 9.15	$ 8.39	$ 48.35	$ 1.84	$ 0.82

Reserve Summary:



Budget Commentary and Service Goals:

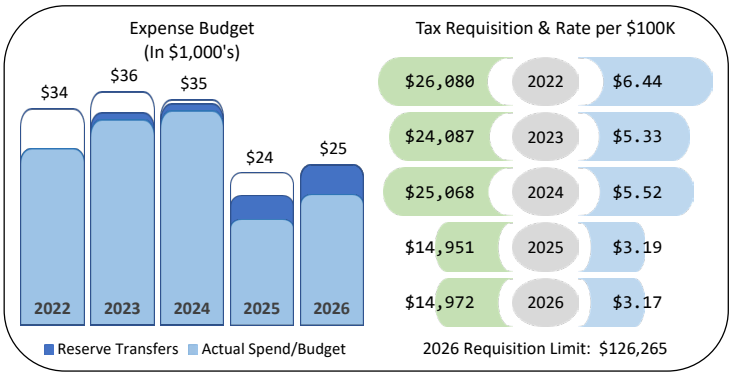
- Tipping fee rates imposed by Comox Strathcona Waste Management (CSWM) are increasing by 6% for 2026.
- Budget assumes full spend on Tipping Fees, actual amount will not be known till early 2026.
- Transfer to reserve set to maintain requisition at a $0 increase. Ongoing transfers are just the residual interest being earned.
- Service goals in advocating for the needs of Area A residents on the Regional Solid Waste Advisory Committee Solid Waste Management Plan.

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Service Description

This service accommodates the annual "Clean-up Days" program for the region where residents can drop off waste and recycling three times per year in the spring, summer, and fall. The Comox Strathcona Waste Management service provides grants to offset the costs of these events. This service is shared with the Village of Sayward and a portion of Electoral Area A surrounding the Village the Sayward.

The authority for this service was originally established November 1, 1973 through SLP #24 (Div xxiv), with subsequent amendments with Bylaws 244 and 1281. The maximum levy for this service is $0.344 per $1,000 of the assessed value of the defined portion of Electoral Area A and the Village of Sayward.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 14,951	$ 14,951	**$ 14,972**	$ 14,481	$ 15,024	$ 15,149	$ 15,708
Grants in lieu	56	-	**-**	-	-	-	-
Other revenue	6,736	6,623	**6,493**	6,588	6,600	6,611	6,624
Prior year surplus	2,214	2,242	**3,683**	-	-	-	-
	23,957	23,816	**25,148**	21,069	21,624	21,760	22,332
Expense:							
Operating expenses	16,438	20,093	**20,360**	20,481	21,024	21,149	21,708
Transfers to reserves	3,836	3,723	**4,788**	588	600	611	624
	20,274	23,816	**25,148**	21,069	21,624	21,760	22,332
Surplus/(Deficit)	$ 3,683	$ -	**$ -**	$ -	$ -	$ -	$ -

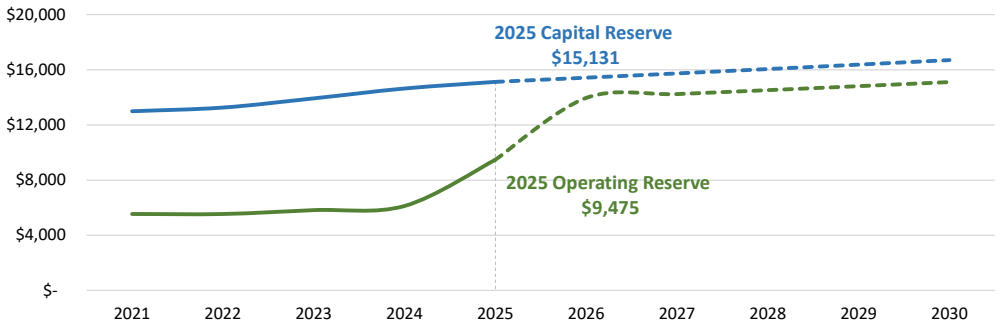
Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 9,988	$ 128	$ -	$ 2,679	$ 990	$ 1,138	$ 36	$ 14
Tax rate (per $100K)	$ 3.17	$ 11.10	$ -	$ 10.79	$ 7.77	$ 9.52	$ 3.17	$ 3.17
Average requisition, per folio:								
Area A	$ 15.53	$ 7.84	$ -	$ 37.61	$ 28.09	$ 18.97	$ 5.81	$ 0.57
Village of Sayward	10.22	4.99	-	46.91	8.51	2.69	1.35	-
Regional Average	$ 12.87	$ 6.41	$ -	$ 42.26	$ 18.30	$ 10.83	$ 3.58	$ 0.57

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm	**TOTAL**
Village of Sayward	$ 1,961	$ 10	$ -	$ 422	$ 119	$ 19	$ 1	$ -	**$ 2,533**
Area A	8,027	118	-	2,256	871	1,119	35	14	**12,439**
Total Requisition	$ 9,988	$ 128	$ -	$ 2,679	$ 990	$ 1,138	$ 36	$ 14	**$ 14,972**

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Reserve Summary:



Budget Commentary and Service Goals:

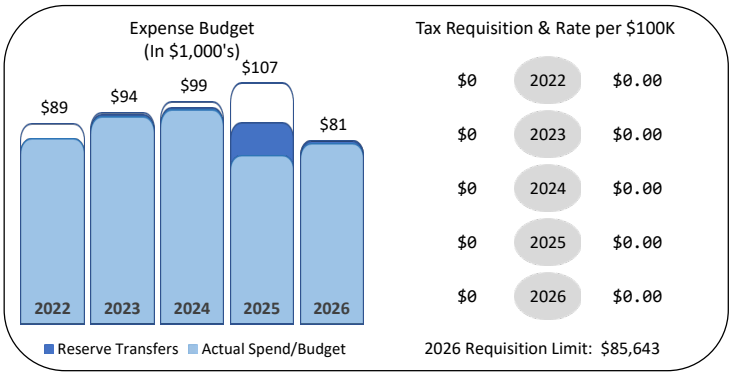
- Tipping fee rated imposed by Comox Strathcona Waste Management (CSWM) are increasing 6% for 2026.
- Budget assumes full spend on Tipping Fees, actual amount will not be known till early 2026.
- Transfer to reserve set to maintain requisition at a $0 increase. Ongoing transfers are just the residual interest being earned.
- Liaise with Comox-Strathcona Waste Management to ensure Clean-up Day events are delivering the intended service efficiently.

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Service Description

The SRD administers the weekly garbage collection service in the Sayward Valley through an external contract while the Village of Sayward contracts its collection service to Waste Management Services under a separate contract. The tipping fees are combined and billed to the SRD, with the Village of Sayward paying for their portion based on the respective number of dwellings served.

The authority for this service was originally established June 12, 1975 through SLP #30, with subsequent amendments with Bylaws 1281 and 1639. The maximum levy for this service is $0.286 per $1,000 of the assessed value of the defined portion of Electoral Area A and the Village of Sayward. The service area includes all of Electoral Area A Sayward (formerly Area H under the CSRD), and now all dwellings currently receive collection service. Bylaw 1698 sets out the portion of service that the collection and rates apply to.



Operating Budget:

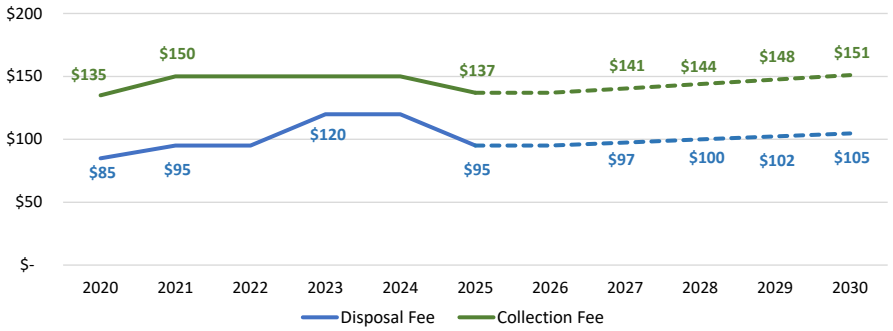
	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	$ 8,104	$ 6,994	**$ 7,066**	$ 7,088	$ 7,121	$ 7,145	$ 7,180
Sales of services	74,265	94,954	**74,265**	76,172	78,079	79,985	81,892
Prior year surplus	7,124	5,168	**-**	-	-	-	-
	89,493	107,116	**81,331**	83,260	85,200	87,130	89,072
Expense:							
Operating expenses	74,932	82,935	**80,251**	81,615	83,978	85,423	87,897
Transfers to reserves	14,561	24,181	**1,080**	1,645	1,222	1,707	1,175
	89,493	107,116	**81,331**	83,260	85,200	87,130	89,072
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

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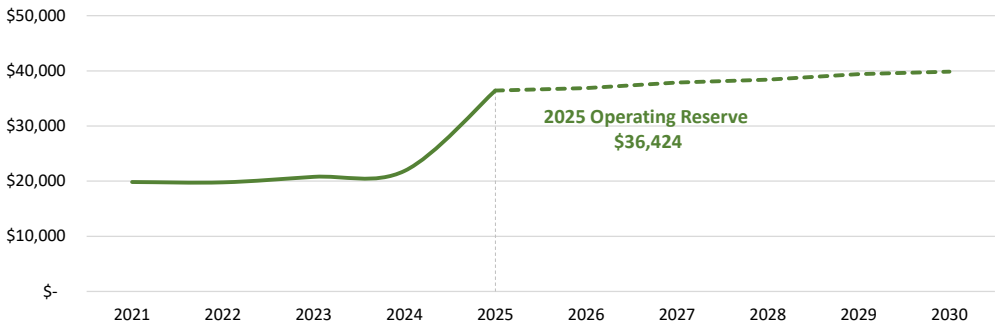
User Fee Data:

- In 2025, the SRD revised its administrative support charge policy, resulting in lower administrative charges across all operating functions. In turn, user fees were reduced to reflect the lower revenue required to balance the 2025 budget.
- 2026 user levels anticipated to be 255 Valley users & 159 Village users.

User rate forecast chart below is for display purposes only. The amounts illustrate the projected rate increases required to balance the service over five years, assuming accurate inflation estimates, no user growth, stable recycling incentive revenues, and minimal use of operating reserves to offset rate increases.



Reserve Summary:



Budget Commentary and Service Goals:

- 2025 User fees correlated to total volumes and tipping fees imposed by Comox Strathcona Waste Management (CSWM). Tipping fee rates imposed by Comox Strathcona Waste Management (CSWM) are increasing 6% for 2026.
- Other revenues include CSWM transportation subsidy and interest revenues.
- The current collection contract expires in early 2026, amount is currently unknown. Budget assumes a 5% increase.
- No anticipated rate increases for 2026 are required.

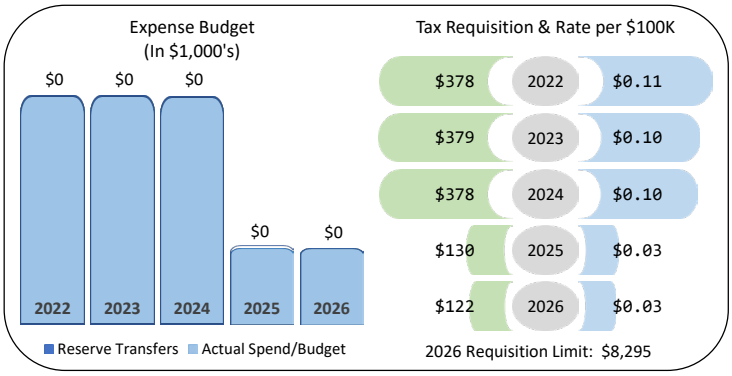
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Function 534 - House Numbering Area A Sayward — Electoral Area A

Service Description

Function 501 - Geographic Information Systems fulfills the service of assigning and managing house numbering in the defined area of Electoral Area A, with an in-house labour allocation to this function.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is $0.277 per $1,000 of the assessed value of the defined portion of Electoral Area A.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 130	$ 130	**$ 122**	$ 126	$ 126	$ 126	$ 126
Prior year surplus	-	-	**4**	-	-	-	-
	130	130	**126**	126	126	126	126
Expense:							
Operating expenses	126	130	**126**	126	126	126	126
	126	130	**126**	126	126	126	126
Surplus/(Deficit)	$ 4	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 79	$ 1	$ -	$ 22	$ 9	$ 11	$ 0	$ 0
Tax rate (per $100K)	$ 0.03	$ 0.11	$ -	$ 0.11	$ 0.08	$ 0.09	$ 0.03	$ 0.03
Average requisition, per folio:								
Area A	$ 0.15	$ 0.08	$ -	$ 0.37	$ 0.28	$ 0.19	$ 0.06	$ 0.01

Budget Commentary and Service Goals:

- Function operated through Function 501 – GIS Services.
- Maintain current service levels.

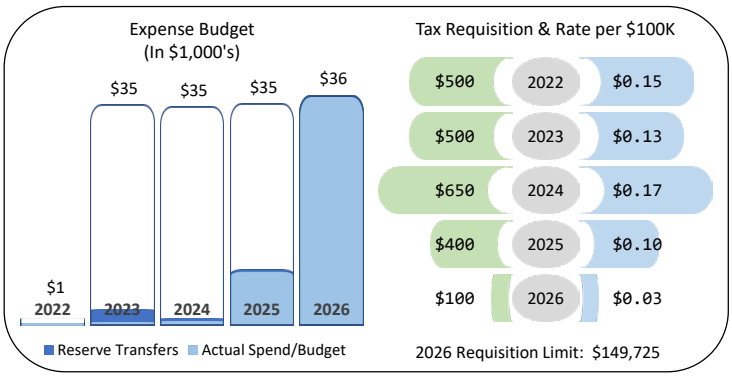
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Function 554 - Economic Development - Area A Sayward

Service Description

The purpose of this budget is to provide supportive funding for organizations providing economic development services within the part of Electoral Area A located within the Sayward Valley. This service is responsible for the operations of the local fiber network.

The authority for this service was originally established through Bylaw 2599 on February 23, 2004 with the maximum levy for this service being $0.05 per $1,000 of the assessed values within the service area.



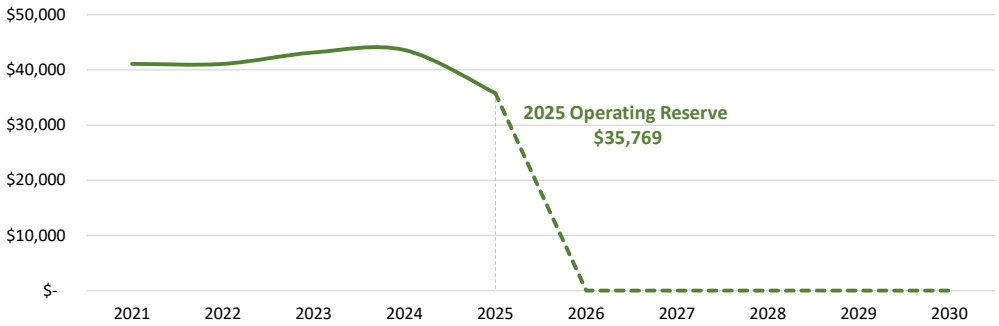
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 400	$ 400	**$ 100**	$ 496	$ 511	$ 526	$ 542
Other revenue	261	295	**-**	-	-	-	-
Transfers from reserves	8,102	33,772	**35,769**	-	-	-	-
Prior year surplus	605	606	**542**	-	-	-	-
	9,368	35,073	**36,411**	496	511	526	542
Expense:							
Operating expenses	8,565	34,778	**36,411**	496	511	526	542
Transfers to reserves	261	295	**-**	-	-	-	-
	8,826	35,073	**36,411**	496	511	526	542
Surplus/(Deficit)	$ 542	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 65	$ 1	$ -	$ 18	$ 7	$ 9	$ 0	$ 0
Tax rate (per $100K)	$ 0.03	$ 0.09	$ -	$ 0.09	$ 0.06	$ 0.08	$ 0.03	$ 0.03
Average requisition, per folio:								
Area A	$ 0.12	$ 0.06	$ -	$ 0.30	$ 0.23	$ 0.15	$ 0.05	$ 0.00

Reserve Summary:



Budget Commentary and Service Goals:

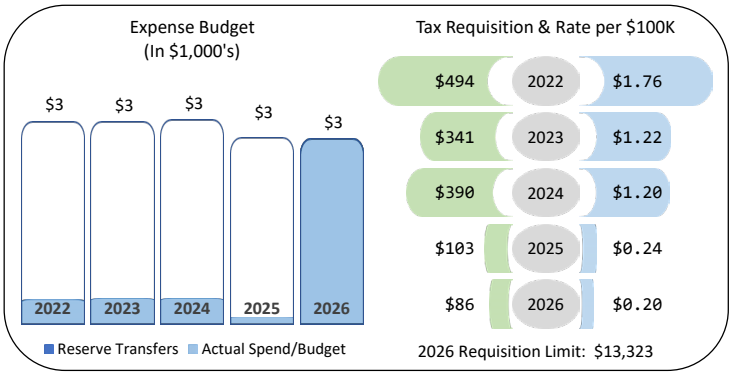
- Reserves originate from a now-expired contract for providing high-speed internet in Area A. The budget assumes these funds will be allocated to support the Connected Coast project. Refer to Function 149 – Regional Broadband.

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Service Description

The purpose of this function is to maintain the Kyuquot Community Hall. The operating budget for this service does not include any maintenance contract or other funding to maintain the facility; as a result, the hall is currently in a state of disrepair.

The authority for this service was originally established through Bylaw 1720 on September 25, 1995 with a maximum levy for this service being $0.50 per $1,000 of the assessed values within the service area of Electoral Area A Kyuquot.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 103	$ 103	**$ 86**	$ 2,602	$ 2,605	$ 2,608	$ 2,611
Prior year surplus	2,507	2,506	**2,513**	-	-	-	-
	2,610	2,609	**2,599**	2,602	2,605	2,608	2,611
Expense:							
Operating expenses	97	2,609	**2,599**	2,602	2,605	2,608	2,611
	97	2,609	**2,599**	2,602	2,605	2,608	2,611
Surplus/(Deficit)	$ 2,513	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 36	$ 14	$ -	$ 11	$ 25	$ -	$ 0	$ 0
Tax rate (per $100K)	$ 0.20	$ 0.70	$ -	$ 0.68	$ 0.49	$ -	$ 0.20	$ 0.20
Average requisition, per folio:								
Area A	$ 0.54	$ 1.52	$ -	$ 0.79	$ 1.47	$ -	$ 0.02	$ 0.09

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Kyuquot Community Hall Design	$ 16,840	-	-	-	-	-	Gas Tax
Refurbishment of entrances stairs, doorways and flooring.							

Budget Commentary and Service Goals:

- Current building, geotechnical assessments and preliminary conceptual architectural designs provided through the previous Disaster Risk Reduction Climate Adaptation Fund to support a future shovel ready project.
- Await funding through the Strategic Priorities Fund Capital Stream to replace community hall infrastructure.
- Seek additional funding streams for capital infrastructure funding.
- Maintain existing service levels pending grant funding.

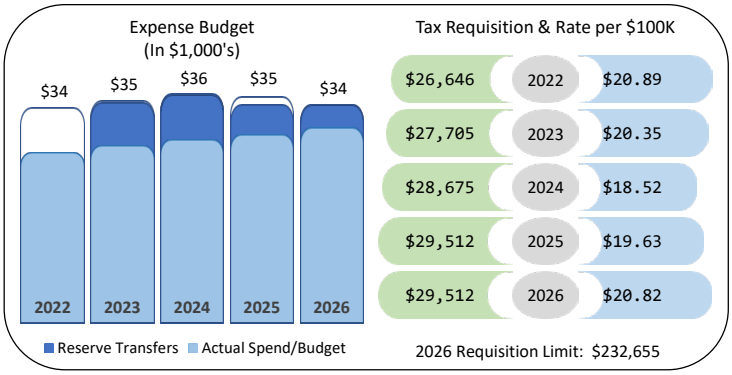
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Function 680 - Sayward Valley Heritage Hall — Electoral Area A

Service Description

The purpose of this local service is for the operation of a community centre, including the hall and surrounding lands. This facility is not owned by the SRD but is operated under contract with the Sayward Community Recreation Association.

The authority for this service was originally established through Bylaw 1696 on December 15, 1994 for a defined portion of Electoral Area A Sayward with subsequent amendments with Bylaws 2246 and 2642. The maximum levy for this service is $1.75 per $1,000 of the assessed values within the defined service area.



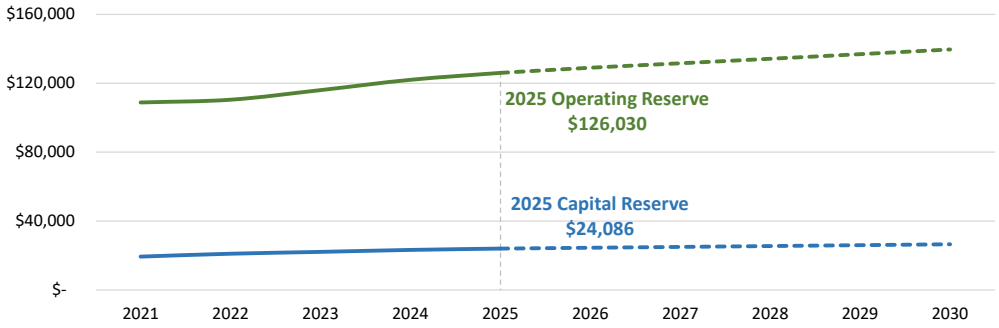
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 29,512	$ 29,512	**$ 29,512**	$ 31,170	$ 31,795	$ 32,432	$ 33,082
Other revenue	4,795	4,360	**3,002**	3,073	3,135	3,199	3,262
Prior year surplus	1,509	1,504	**1,641**	-	-	-	-
	35,816	35,376	**34,155**	34,243	34,930	35,631	36,344
Expense:							
Operating expenses	29,380	31,016	**30,557**	31,170	31,795	32,432	33,082
Transfers to reserves	4,795	4,360	**3,598**	3,073	3,135	3,199	3,262
	34,175	35,376	**34,155**	34,243	34,930	35,631	36,344
Surplus/(Deficit)	$ 1,641	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 26,447	$ 74	$ -	$ 272	$ 1,341	$ 1,183	$ 130	$ 64
Tax rate (per $100K)	$ 20.82	$ 72.88	$ -	$ 70.80	$ 51.02	$ 62.47	$ 20.82	$ 20.82
Average requisition, per folio:								
Area A	$ 86.71	$ 74.34	$ -	$ 9.71	$ 148.97	$ 43.82	$ 65.18	$ 3.58

Reserve Summary



Budget Commentary and Service Goals:

- The service provider is forecasting a modest surplus for 2025, which reduces the funding requirement for 2026 and results in a 0% year-over-year tax increase.
- This service has sufficient reserves to offset potential cost increases, reducing the need for operating contingencies to manage risks.

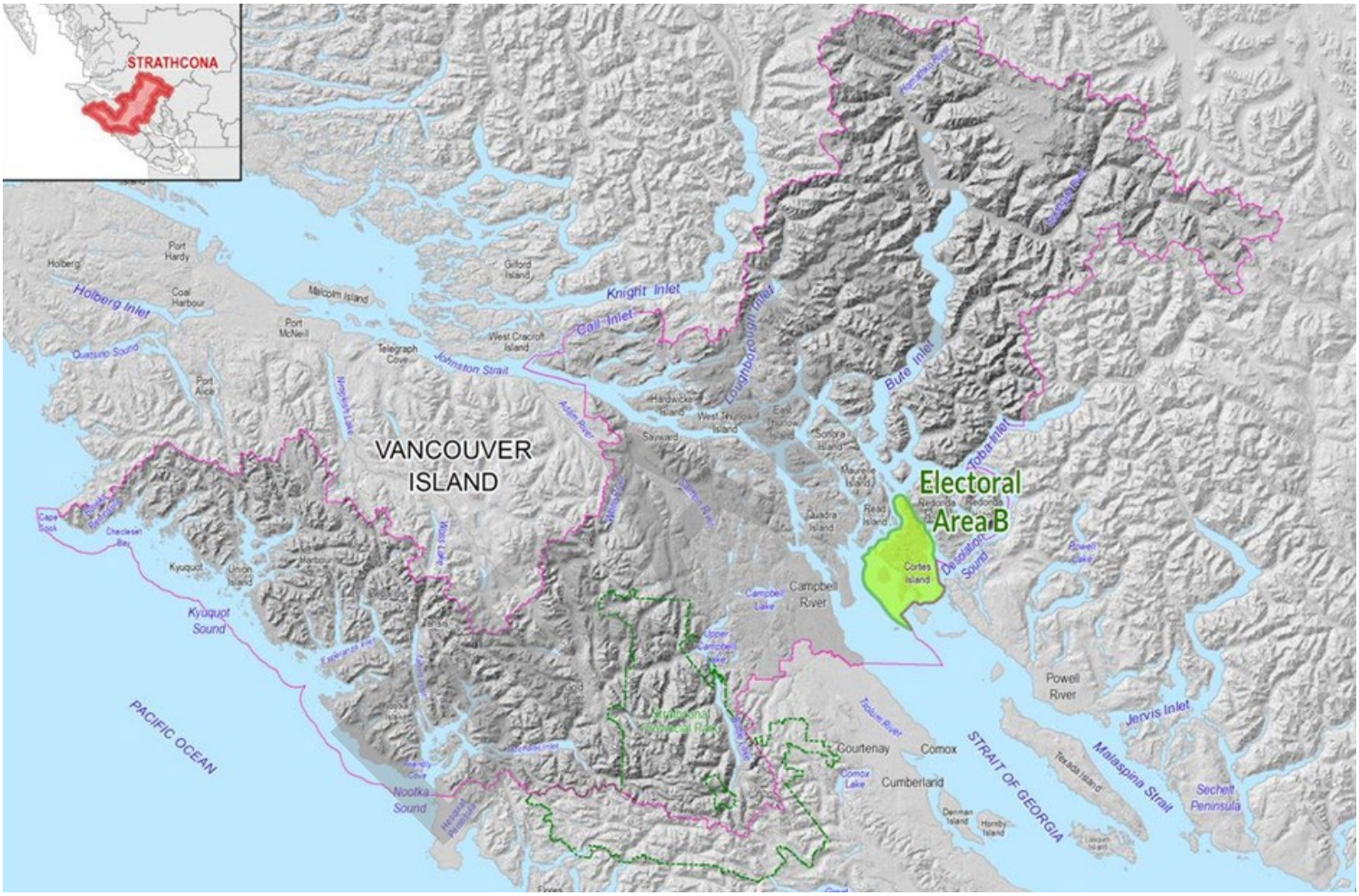
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Electoral Area B

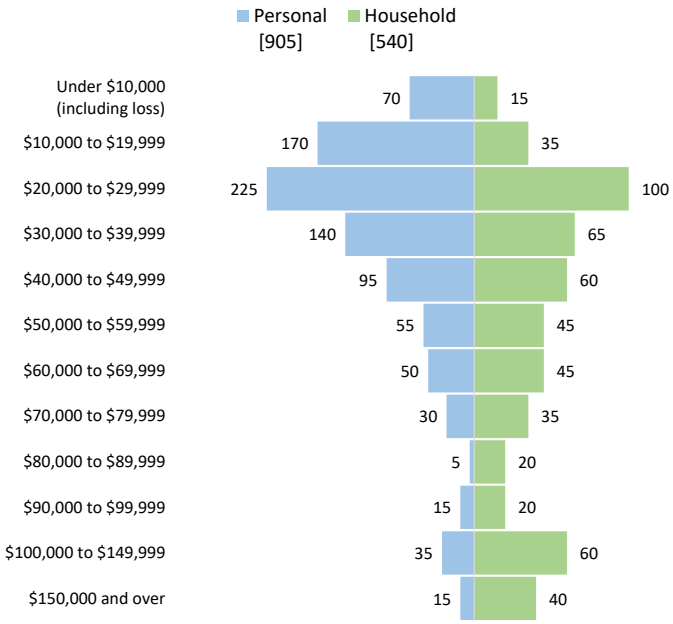
Cortes Island



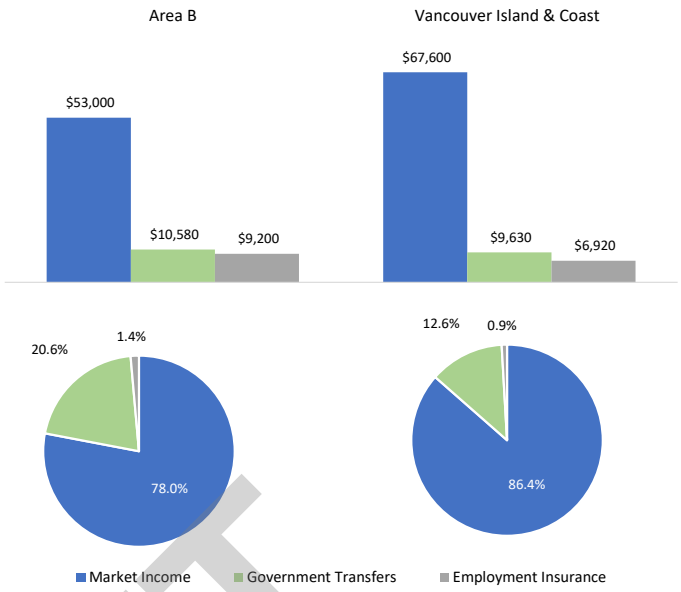
Electoral Area B includes all of Cortes Island and the surrounding archipelago islands. This electoral area is the smallest region within the Strathcona Regional District (SRD) at just under 330 square kilometres.

Cortes Island residents and visitors enjoy a spectacular selection of marine, lake and forest environments. The Island has just over 1,100 full-time residents spread over several small villages, including Whaletown, Manson's Landing, and Squirrel Cove. Parks range in diversity from dense forests, highlighted by old growth cedars, to expansive marine areas. Recreational opportunities include superb hiking, mountain biking, swimming, camping, and kayaking.

Area B Income Distribution

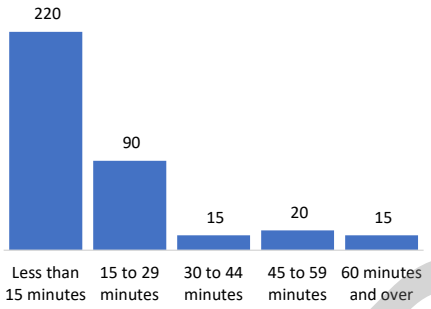


Income Source and Average Value vs. Region

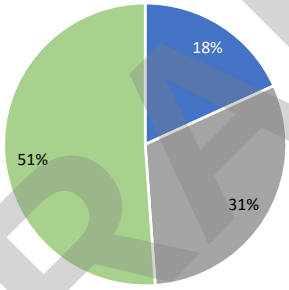


Commuting Duration

(not including work-from-home)

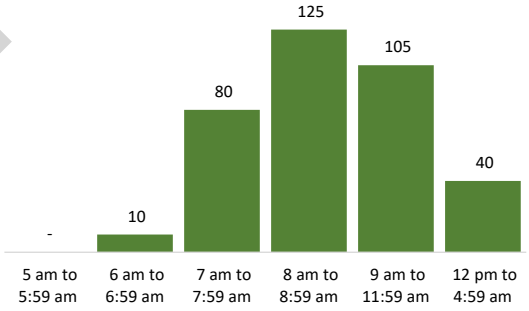


Place of Work



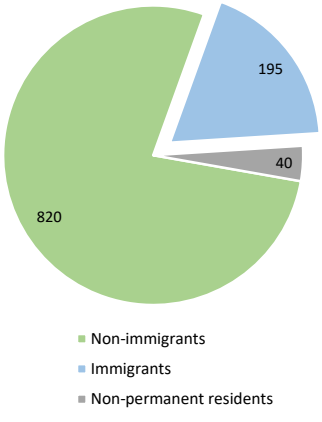
Time Leaving for Work

(not including work-from-home)

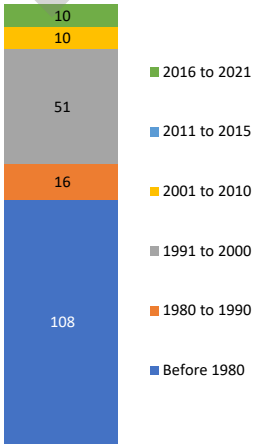


Immigration Profile

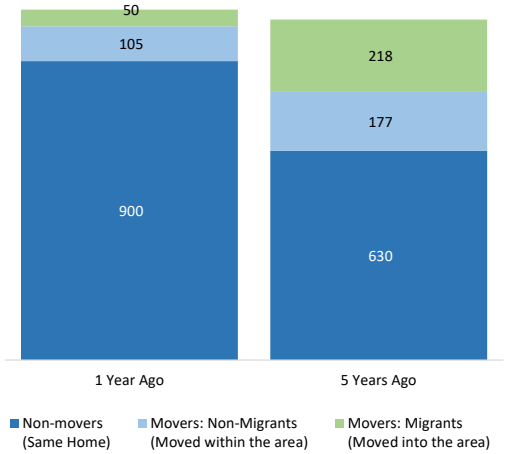
Population Distibution



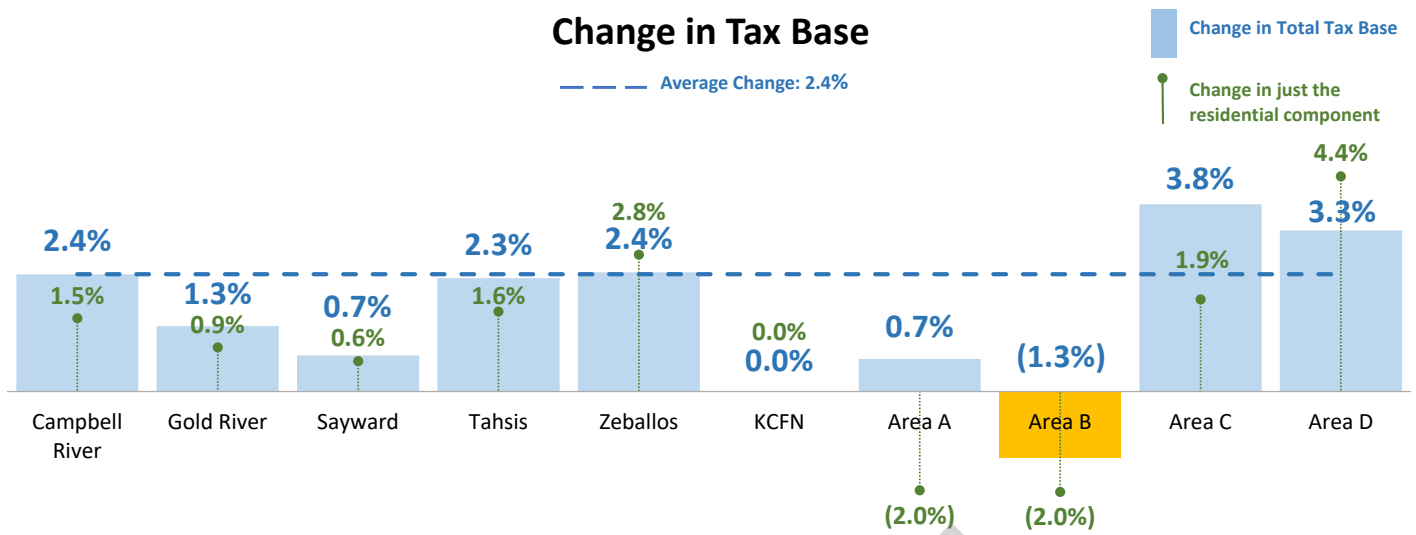
Period of Immigration

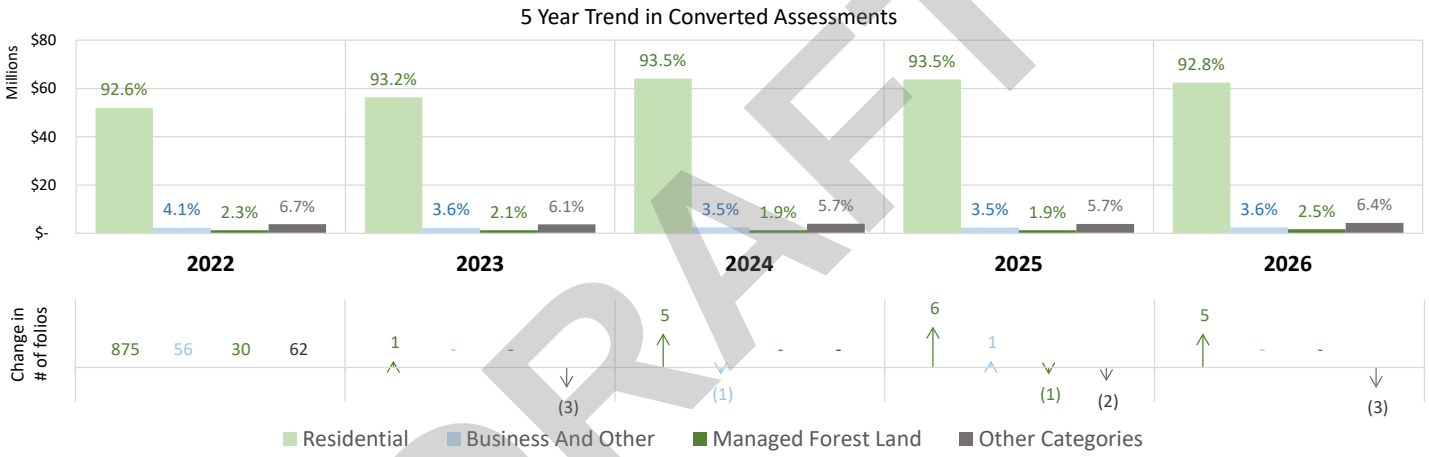


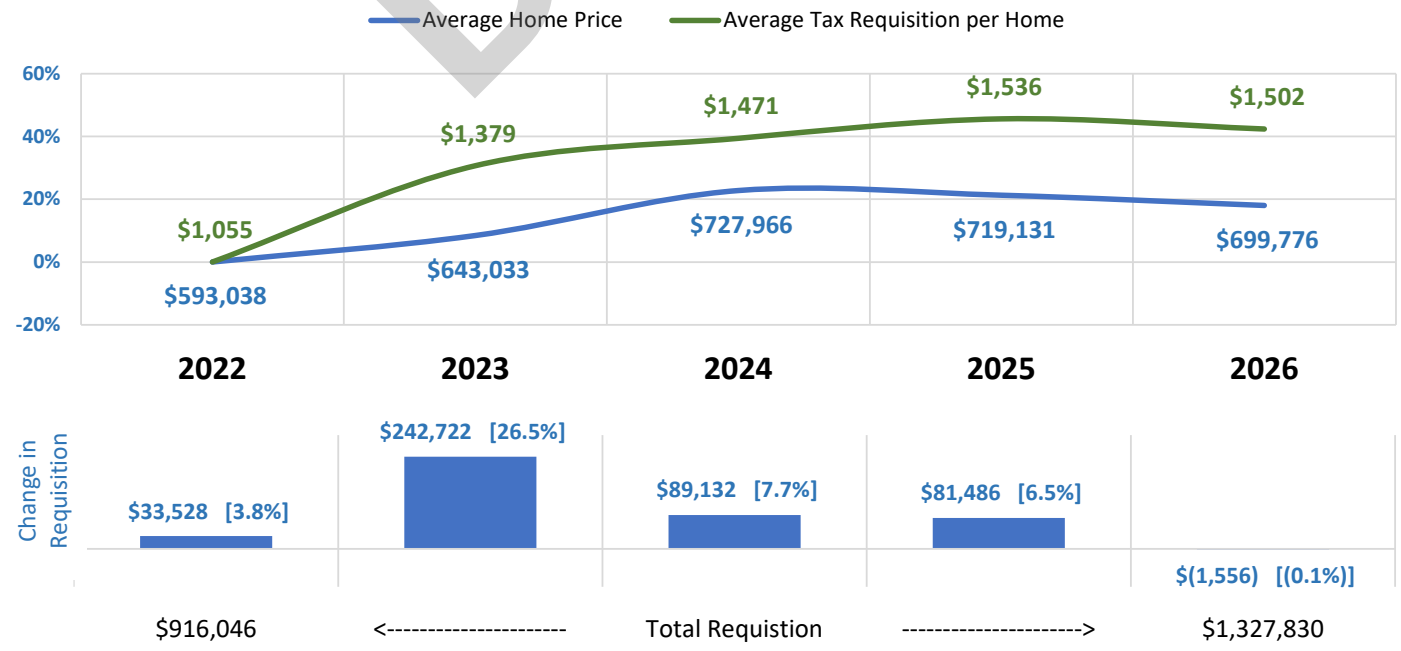
Mobility Profile



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Change in Tax Base
Change in Total Tax Base
Average Change: 2.4%
Change in just the residential component
2.4%
1.5%
1.3%
0.9%
0.7%
0.6%
2.3%
1.6%
2.8%
2.4%
0.0%
0.0%
0.7%
(2.0%)
(1.3%)
(2.0%)
3.8%
1.9%
4.4%
3.3%
Campbell River
Gold River
Sayward
Tahsis
Zeballos
KCFN
Area A
Area B
Area C
Area D


5 Year Trend in Converted Assessments
Millions
$80
$60
$40
$20
$-
92.6%
4.1%
2.3%
6.7%
93.2%
3.6%
2.1%
6.1%
93.5%
3.5%
1.9%
5.7%
93.5%
3.5%
1.9%
5.7%
92.8%
3.6%
2.5%
6.4%
2022
2023
2024
2025
2026
Change in # of folios
875
56
30
62
1
-
-
(3)
5
(1)
-
-
6
1
(1)
(2)
5
-
-
(3)
Residential
Business And Other
Managed Forest Land
Other Categories


Average Home Price
Average Tax Requisition per Home
60%
40%
20%
0%
-20%
$1,055
$1,379
$1,471
$1,536
$1,502
$593,038
$643,033
$727,966
$719,131
$699,776
2022
2023
2024
2025
2026
Change in Requisition
$33,528 [3.8%]
$242,722 [26.5%]
$89,132 [7.7%]
$81,486 [6.5%]
$(1,556) [(0.1%)]
$916,046
<----------
Total Requistion
---------->
$1,327,830

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Property Tax Requisition Summary

Estimated 2025 to 2026 Tax Rate Change

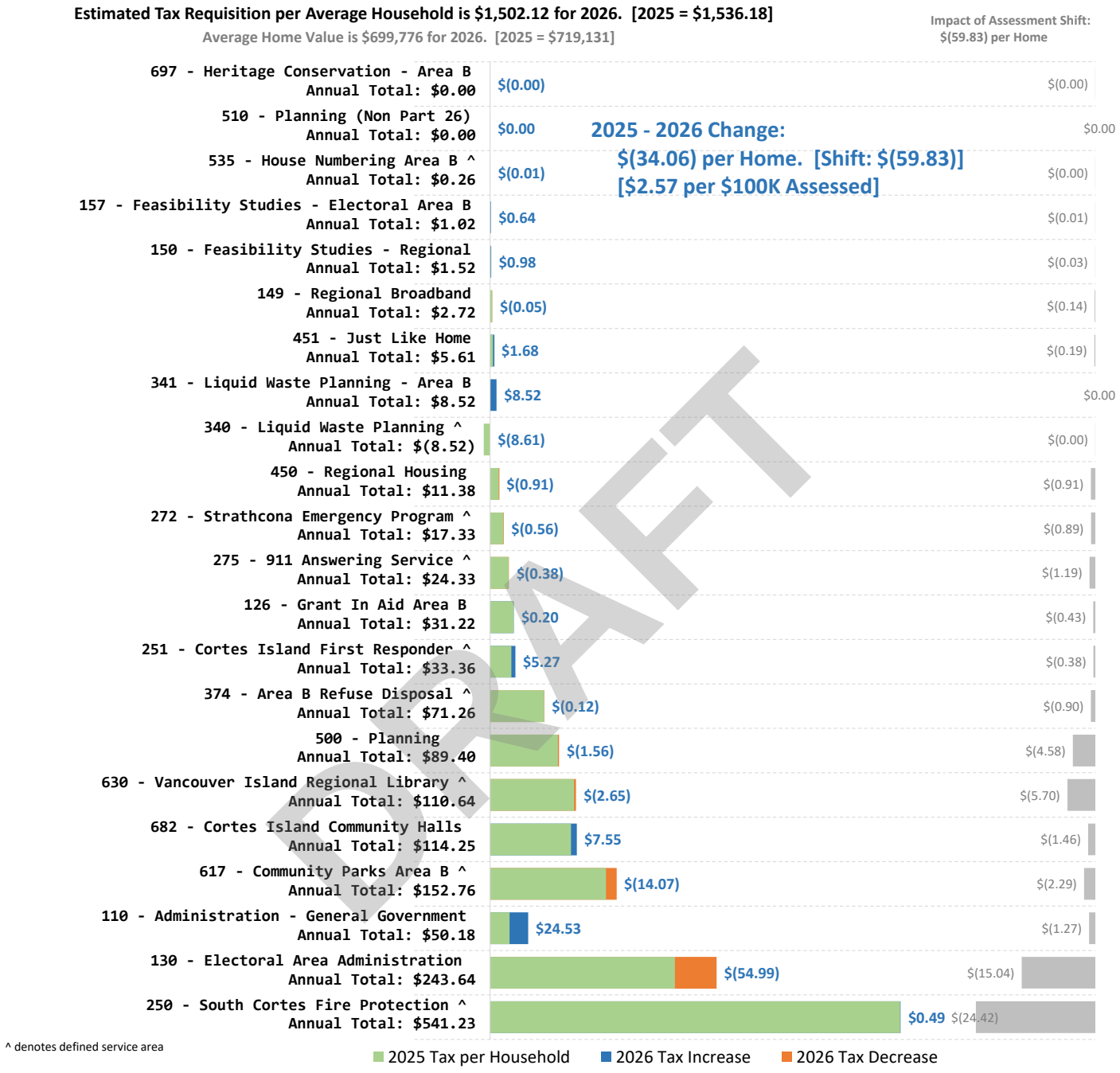
Based on BC Assessment Completed Roll (January 2026)

Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	Estimated Tax (per $100K) 2026 Budget	Estimated Tax (per $100K) $ Change
Corporate Services:							
110 - Administration and General Government	$ 24,316	$ 48,223	$ 23,907	98.3 %	$ 3.57	$ 7.17	$ 3.60
Regional Services:							
149 - Regional Broadband	2,629	2,618	(11)	(0.4)%	0.39	0.39	0.00
150 - Regional Feasibility Studies	511	1,457	945	184.8 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	16,952	16,650	(301)	(1.8)%	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	23,422	23,383	(38)	(0.2)%	3.44	3.48	0.04
450 - Regional Housing	11,655	10,941	(715)	(6.1)%	1.71	1.63	(0.08)
451 - Just Like Home	3,730	5,392	1,662	44.6 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	4	4	100.0 %	-	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	283,054	234,145	(48,910)	(17.3)%	41.53	34.82	(6.71)
340 - Liquid Waste Management	90	(8,185)	(8,275)	(9,241.7)%	0.01	(1.22)	(1.23)
500 - Planning	86,218	85,913	(305)	(0.4)%	12.65	12.78	0.13
630 - Vancouver Island Regional Library	107,387	106,330	(1,057)	(1.0)%	15.75	15.81	0.06
Electoral Area B:							
126 - Area B Grants In Aid	29,403	30,000	597	2.0 %	4.31	4.46	0.15
157 - Area B Feasibility Studies	363	985	622	171.3 %	0.05	0.15	0.09
250 - Cortes Island Fire ^	385,976	404,600	18,624	4.8 %	67.57	71.25	3.69
251 - Cortes First Responder	26,627	32,061	5,434	20.4 %	3.91	4.77	0.86
341 - Liquid Waste Management - Area B	-	8,185	8,185	100.0 %	-	1.22	1.22
374 - Electoral Area B Refuse Disposal ^	67,537	68,285	748	1.1 %	9.93	10.17	0.25
535 - Area B House Numbering	257	248	(9)	(3.5)%	0.04	0.04	(0.00)
617 - Area B Parks	158,121	146,801	(11,320)	(7.2)%	23.20	21.83	(1.37)
682 - Cortes Community Hall	101,135	109,795	8,660	8.6 %	14.84	16.33	1.49
697 - Area B Heritage Conservation	3	-	(3)	(100.0)%	0.00	-	(0.00)
Total Requisition	**$ 1,329,386**	**$ 1,327,830**	**$ (1,556)**	**(0.1)%**	**$ 205.99**	**$ 208.55**	**$ 2.57**

^ specified area

Average Residential Property Value:	**$ 719,131**	**$ 699,776**
Estimated Tax Per Average Residential Property	**$ 1,536.18**	**$ 1,502.12**

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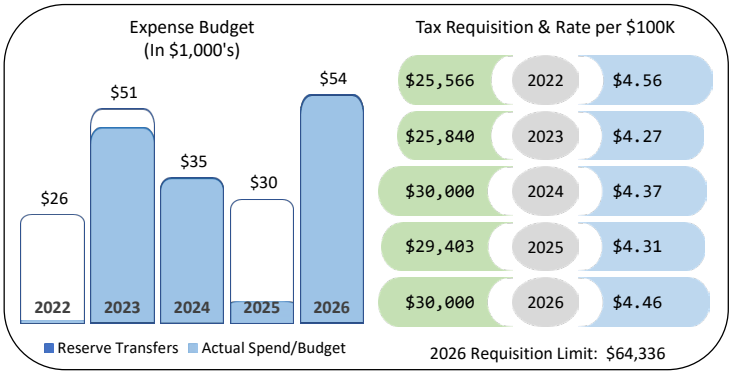
Note: Function 250 – South Cortes Fire service boundary was expanded in 2025 resulting in a large assessment shift.

Function 126 – Grant in Aid Area B

Service Description

The purpose of this service is to provide financial resources that can be awarded to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board as a whole. The authority for this service is provided through the Local Government Act, section 263(1)(c).

The total amount of financial assistance provided in any calendar year cannot exceed $0.10 per $1,000 of the assessed value in the region.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 29,403	$ 29,403	**$ 30,000**	$ 54,289	$ 54,298	$ 54,308	$ 54,318
Prior year surplus	168	140	**24,280**	-	-	-	-
	29,571	29,543	**54,280**	54,289	54,298	54,308	54,318
Expense:							
Operating expenses	5,291	29,543	**54,280**	54,289	54,298	54,308	54,318
	5,291	29,543	**54,280**	54,289	54,298	54,308	54,318
Surplus/(Deficit)	$ 24,280	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 27,846	$ 191	$ -	$ 46	$ 1,075	$ 742	$ 91	$ 9
Tax rate (per $100K)	$ 4.46	$ 15.61	$ -	$ 15.17	$ 10.93	$ 13.38	$ 4.46	$ 4.46
Average requisition, per folio:								
Area B	$ 31.22	$ 27.24	$ -	$ 9.24	$ 19.19	$ 25.58	$ 15.23	$ 0.26

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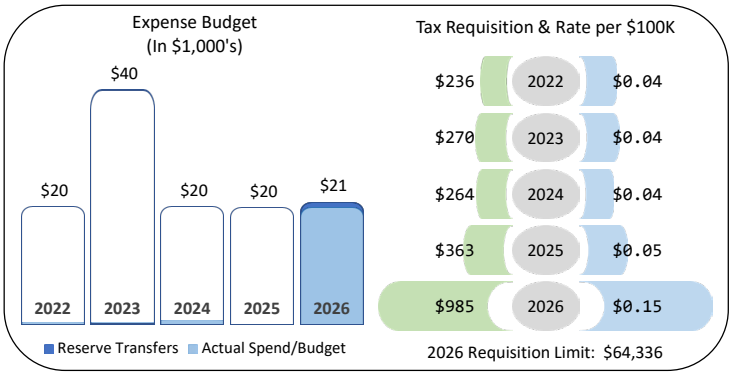
Service Comments:

- 2025 Projects include any authorized spend up to November 12, 2025.
- 2026 Grant in Aid budget is $53,975.
- Funds are distributed to achieve the Board's strategic goals as they relate to community well being, climate resiliency, and good governance.

Service Description

The purpose of this service is to provide funds to support the study of potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility in respect of the service, the costs of that study are deemed to be costs of that service.

The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).



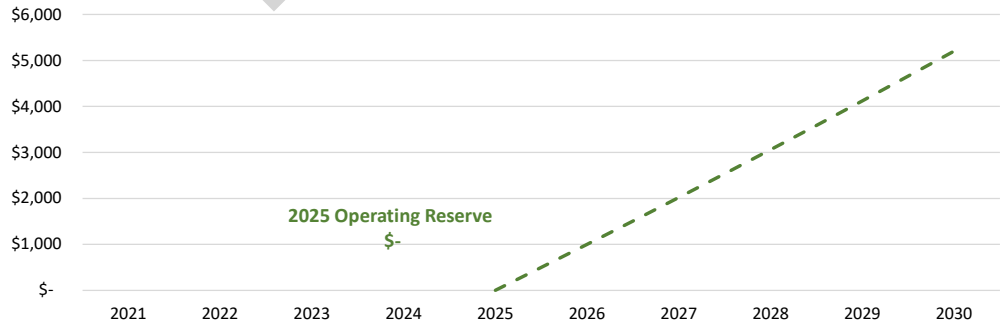
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 363	$ 363	**$ 985**	$ 21,000	$ 21,000	$ 21,000	$ 21,000
Other revenue	8	-	**-**	20	40	61	82
Prior year surplus	19,652	19,650	**20,015**	-	-	-	-
	20,023	20,013	**21,000**	21,020	21,040	21,061	21,082
Expense:							
Operating expenses	8	20,013	**20,000**	20,000	20,000	20,000	20,000
Transfers to reserves	-	-	**1,000**	1,020	1,040	1,061	1,082
	8	20,013	**21,000**	21,020	21,040	21,061	21,082
Surplus/(Deficit)	$ 20,015	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 914	$ 6	$ -	$ 2	$ 35	$ 24	$ 3	$ 0
Tax rate (per $100K)	$ 0.15	$ 0.51	$ -	$ 0.50	$ 0.36	$ 0.44	$ 0.15	$ 0.15
Average requisition, per folio:								
Area B	$ 1.02	$ 0.89	$ -	$ 0.30	$ 0.63	$ 0.84	$ 0.50	$ 0.01

Reserves Summary:



Service Comments:

- $20,000 base budget available for future projects.
- New operating reserve proposed for 2026 to help stabilize cash flow and manage fluctuations in annual operating costs.

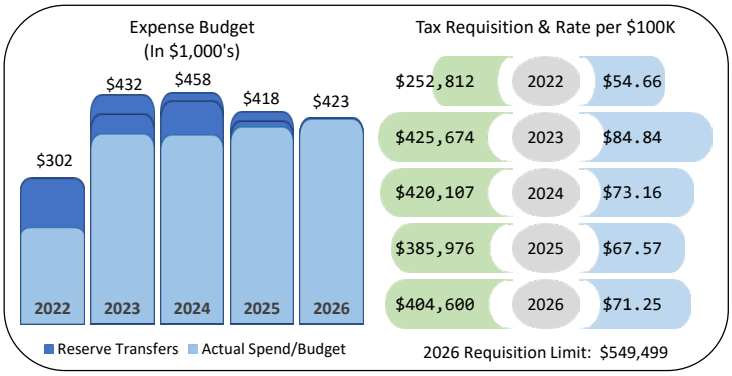
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Function 250 - South Cortes Island Fire Protection — Electoral Area B

Service Description

The SRD contracts with the Cortes Island Fire Fighter's Association (CIFFA) to provide fire protection services for a portion of Cortes Island. The SRD entered into a 5-year contact with CIFFA on November 30, 2017.

The authority for this service was originally established November 26, 1990 through Bylaw 1263, with subsequent amendments on Bylaws 1790, 1972, and 2645 for boundary expansions. The maximum levy for this service is the greater of $94,500 or $1.00 per $1,000 of the assessed value of the defined portion of Electoral Area B.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 385,976	$ 385,976	**$ 404,600**	$ 493,665	$ 503,803	$ 514,183	$ 524,812
Government transfers	6,207	-	**-**	-	-	-	-
Other revenue	12,595	1,266	**2,512**	2,562	4,197	4,864	6,545
Sales of services	16,000	16,000	**16,000**	16,000	16,000	16,000	16,000
Transfers from reserves	12,978	15,000	**-**	-	-	-	-
Prior year surplus	1,700	-	**-**	-	-	-	-
	435,456	418,242	**423,112**	512,227	524,000	535,047	547,357
Expense:							
Operating expenses	405,226	399,310	**420,600**	430,498	440,636	451,016	461,645
Transfers to reserves	30,230	18,932	**2,512**	81,729	83,364	84,031	85,712
	435,456	418,242	**423,112**	512,227	524,000	535,047	547,357
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Cortes Fire Equipment Replacement	$ 120,000	$ 150,000	$ 150,000	-	$ 50,000	-	Gas Tax / Reserves
Replacement of fire fleet and equipment. 2025 CFWD: Backup power system. 2026: Wildfire 1 (Response Truck). 2027: Tender 1 (Fire Truck, Gas Tax funded) 2029: Command 1 (Response Truck).							

Impact of the Capital Plan on the Operating Budget: The current capital budget mainly focuses on replacing existing assets that already have an allocated budget, meaning the replacements are not linked to any projected cost increases.

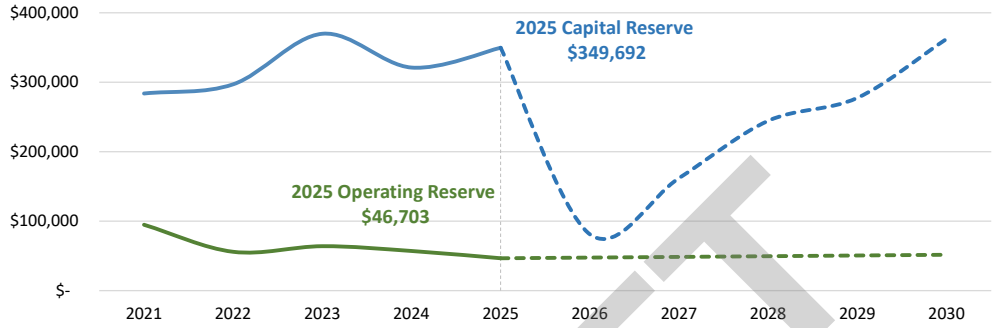
Timely replacement of firefighting equipment offers several benefits for an operating budget. It ensures that firefighters have reliable and effective tools, reducing the risk of equipment failure during emergencies and potentially lowering liability and insurance costs. Regularly updated equipment can also be more efficient and easier to maintain, leading to lower ongoing maintenance and repair expenses. Furthermore, newer equipment often meets current safety standards and regulations, avoiding fines and compliance costs. Overall, timely replacement enhances operational efficiency, safety, and financial predictability, contributing to a more stable and manageable operating budget.

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Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 382,111	$ 2,093	$ -	$ 673	$ 15,195	$ 3,165	$ 1,283	$ 80
Tax rate (per $100K)	$ 71.25	$ 249.38	$ -	$ 242.26	$ 174.57	$ 213.75	$ 71.25	$ 71.25
Average requisition, per folio:								
Area B	$ 541.23	$ 523.26	$ -	$ 224.49	$ 633.12	$ 210.99	$ 320.79	$ 4.43

Reserves Summary:



Service Comments:

- Government Transfers revenue reflect benefits allocated under the regional FireSmart Grant.
- Other Revenue primarily includes interest earned on the Capital and Operating reserve balances.
- Sales of Service includes contacted services revenue stemming from service contracts with the Klahoose First Nations.
- 2025 Transfers From Reserves set to eliminate any operating deficit for the year.
- Operating contract with the service provider set to increase at 2.4% to account for inflation.
- Transfers to reserves currently consist only of interest earned on available funds. In both 2025 and 2026, the annual reserve contribution has been supplemented with Gas Tax funding (see Function 135 for further detail). Beginning in 2027, the budget includes a base annual reserve transfer of $79,167, which reflects the estimated renewal cost of the fire fleet assuming future replacements are limited to used units approximately 10 years old. The fire fleet consists of two engines, two tenders, and two response vehicles (Rescue 1 and Command 1). Majority of fleet renewals are anticipated to occur between 2036-2038. At this time, no reserve transfers are allocated for building or equipment replacements.
- Service boundary was expanded in 2025.

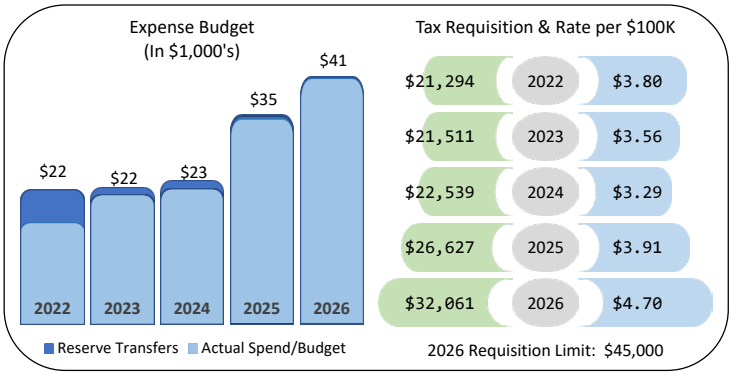
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Function 251 – Cortes Island First Responder — Electoral Area B

Service Description

The first responder service for Cortes Island was established to provide initial response to persons requiring emergency medical assistance. This includes training, equipping, and deploying personnel to provide first aid during medical emergencies until such time as those personnel have been relieved by paramedics.

The service establishing Bylaw 328 was adopted on November 21, 2019, with a maximum levy amount being the greater of $45,000 or $0.1443 per $1,000 of net taxable value of land and improvements in Electoral Area B.



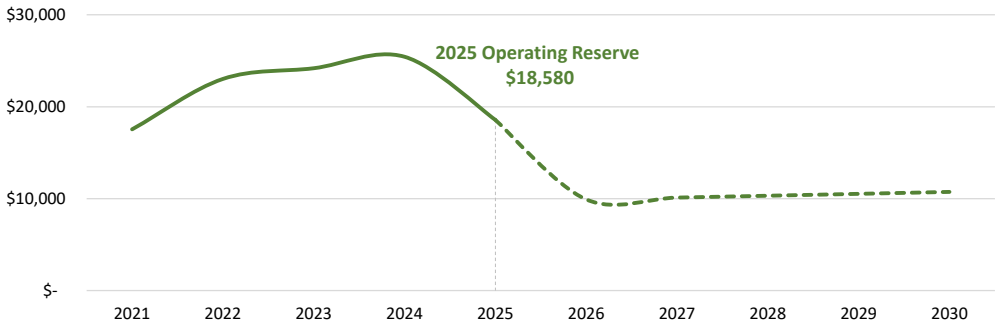
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 26,627	$ 26,627	**$ 32,061**	$ 42,777	$ 44,729	$ 46,775	$ 48,919
Other revenue	714	538	**195**	198	202	206	211
Transfers from reserves	7,569	7,500	**8,853**	-	-	-	-
Prior year surplus	2	2	**-**	-	-	-	-
	34,912	34,667	**41,109**	42,975	44,931	46,981	49,130
Expense:							
Operating expenses	34,198	34,129	**40,914**	42,777	44,729	46,775	48,919
Transfers to reserves	714	538	**195**	198	202	206	211
	34,912	34,667	**41,109**	42,975	44,931	46,981	49,130
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 29,759	$ 204	$ -	$ 49	$ 1,149	$ 793	$ 98	$ 10
Tax rate (per $100K)	$ 4.77	$ 16.69	$ -	$ 16.21	$ 11.68	$ 14.30	$ 4.77	$ 4.77
Average requisition, per folio:								
Area B	$ 33.36	$ 29.11	$ -	$ 9.88	$ 20.51	$ 27.34	$ 16.28	$ 0.28

Reserves Summary:



Service Comments:

- Transfers from reserves for requisitions smoothing, 2026 amount set to reduce operating reserve to $10,000.
- 2026 budgets include a 2.3% service contract increase and changes to the staff salary allocation.
- Service goals are to maintain current levels of service.

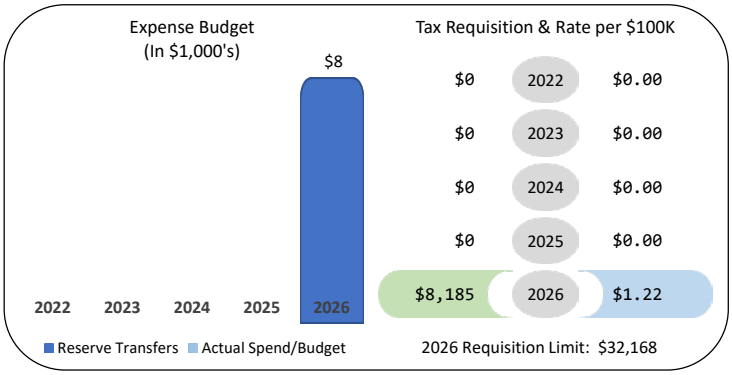
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Function 341 – Liquid Waste Management Area B — Electoral Area B

Service Description

The primary objectives of this function encompass facilitating effective coordination, conducting comprehensive research, and performing in-depth analysis related to liquid waste management.

The authority for this service was originally established on June 23, 2025 by Bylaw 596. The maximum amount that may be requisitioned annually for the service is the equivalent of $0.05 per $1,000 of the net taxable value of land and improvements in the service area..



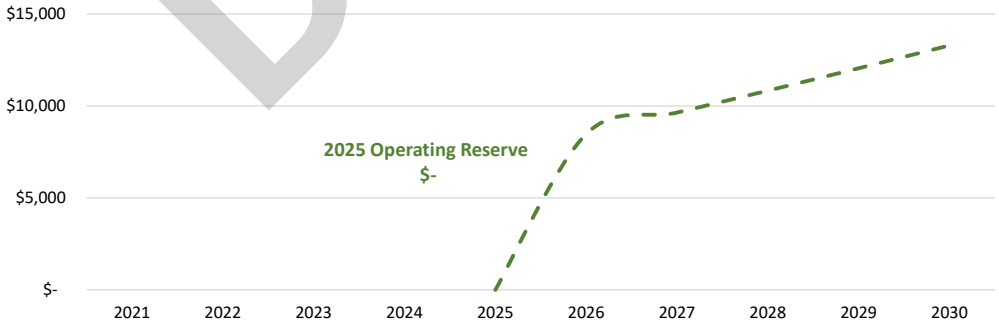
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ -	$ -	**$ 8,185**	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Other revenue	-	-	**-**	164	187	211	235
	-	-	**8,185**	1,164	1,187	1,211	1,235
Expense:							
Transfers to reserves	-	-	**8,185**	1,164	1,187	1,211	1,235
	-	-	**8,185**	1,164	1,187	1,211	1,235
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 7,597	$ 52	$ -	$ 13	$ 293	$ 202	$ 25	$ 3
Tax rate (per $100K)	$ 1.22	$ 4.26	$ -	$ 4.14	$ 2.98	$ 3.65	$ 1.22	$ 1.22
Average requisition, per folio:								
Area B	$ 8.52	$ 7.43	$ -	$ 2.52	$ 5.24	$ 6.98	$ 4.16	$ 0.07

Reserves Summary:



Service Comments:

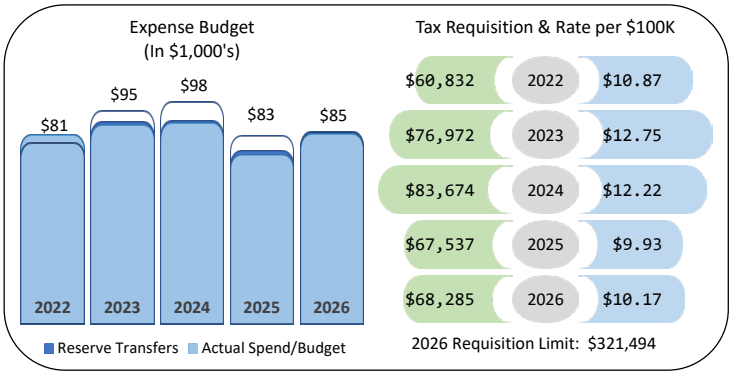
- See related Function 340 under Regional Service.
- Liquid waste management efforts for the regional district have historically been carried out under the shared Function 340 – Liquid Waste Management. This service was originally established under the Comox Strathcona Regional District. Over time, most participants—except for Electoral Areas B and D—have withdrawn from the service. In 2025, a decision was made for Electoral Areas B and D to separate from the shared service, with each area transitioning into their own standalone service. As a result, the reserves accumulated in Function 340 are now being released, leading to a negative requisition amount applicable to these two areas. The 2026 requisition amount under Function 340 for Area B aligns with the 2026 requisition amount for this new, separate service, effectively transferring the associated funds to the respective new service functions.

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Service Description

This function funds all the tipping fees incurred from waste generated on the Island and collected at the curb through Function 376 or dropped off at the Cortes Island transfer station. Bylaw 2851 provides for a flat annual fee for commercial users listed in the bylaw. Another applicable bylaw for this service includes Bylaw 912 Area I Refuse Site Operation.

The authority for this service was originally established September 27, 1971 through Bylaw 69, with subsequent amendments with Bylaw 1281. The maximum levy for this service is $0.50 per $1,000 of the assessed value of Electoral Area B.



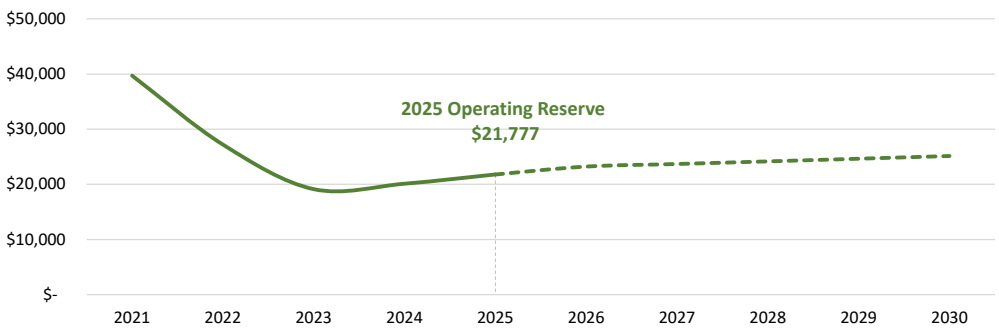
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 67,537	$ 67,537	**$ 68,285**	$ 75,995	$ 78,454	$ 78,634	$ 81,168
Other revenue	8,966	8,889	**8,722**	8,745	8,754	8,764	8,773
Prior year surplus	8,677	6,856	**8,287**	-	-	-	-
	85,180	83,282	**85,294**	84,740	87,208	87,398	89,941
Expense:							
Operating expenses	75,213	81,679	**84,108**	84,281	86,740	86,920	89,454
Transfers to reserves	1,680	1,603	**1,186**	459	468	478	487
	76,893	83,282	**85,294**	84,740	87,208	87,398	89,941
Surplus/(Deficit)	$ 8,287	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 63,490	$ 322	$ -	$ 105	$ 2,450	$ 1,692	$ 208	$ 18
Tax rate (per $100K)	$ 10.17	$ 35.60	$ -	$ 34.58	$ 24.92	$ 30.52	$ 10.17	$ 10.17
Average requisition, per folio:								
Area B	$ 71.26	$ 64.34	$ -	$ 21.08	$ 44.55	$ 58.33	$ 34.73	$ 0.52

Reserves Summary:



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Function 374 - Electoral Area "B" Refuse Disposal Grounds — Electoral Area B

Service Comments:

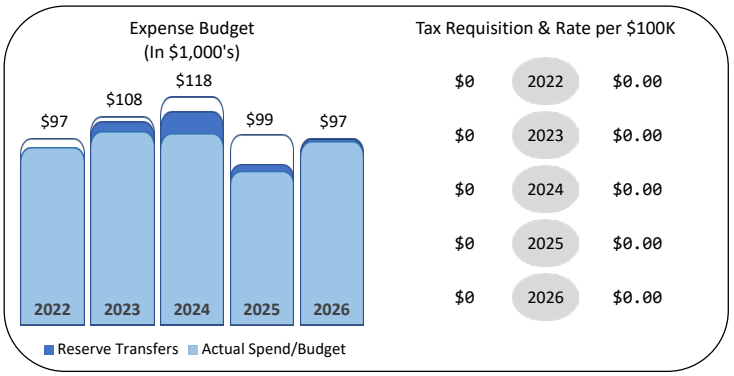
- Tipping fee rates imposed by Comox Strathcona Waste Management (CSWM) are increasing 6% for 2026.
- Total tipping fees for 2025 are anticipated to come in slightly under budget.
- The base reserve transfer for 2026 has been set at $750, resulting in a 2.0% requisition increase to account for inflation. Reserves are available to help offset future cost overages that may occur due to periodic spikes in refuse volumes.
- Advocate for CSWM to review and amend the fees for commercial users of the Waste Transfer Facility, as set out in Bylaw No. 2851, to ensure they cover the cost of disposing of commercial waste for the identified customer groups, as SRD does not have the authority to amend these fees.
- New for 2026, the CSWM has implemented a 150% tipping surcharge on loads that are considered to have >10% contamination with recyclable materials.

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Service Description

This service provides curbside collection of garbage and recycling from all residents (excluding commercial) on the island through an external contract. Recycling collection is subsidized by Recycle BC.

The SRD is also responsible for collecting revenue and paying for the tipping fees for all waste removed from the CIWMC which is operated by Comox Strathcona Waste Management (CSWM) through Function 374.



Operating Budget:

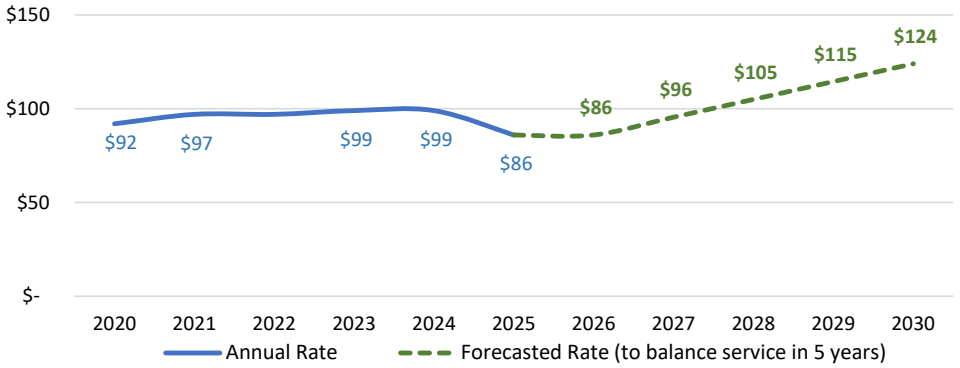
	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	3,424	3,111	**1,601**	1,283	1,083	1,003	1,045
Sales of services	71,652	91,672	**71,641**	78,111	84,580	91,050	97,519
Transfers from reserves	7,576	3,860	**23,348**	17,483	11,284	5,091	(1,096)
Prior year surplus	238	-	**-**	-	-	-	-
	82,890	98,643	**96,590**	96,877	96,947	97,144	97,468
Expense:							
Operating expenses	79,466	95,532	**94,989**	95,594	95,864	96,141	96,423
Transfers to reserves	3,424	3,111	**1,601**	1,283	1,083	1,003	1,045
	82,890	98,643	**96,590**	96,877	96,947	97,144	97,468
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

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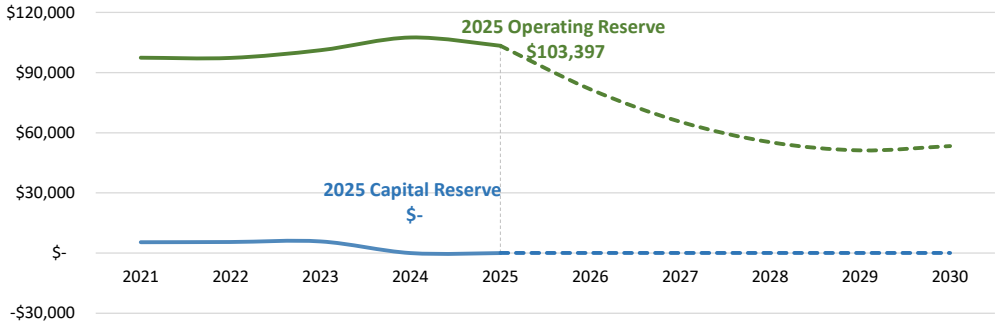
Rate Data:

- In 2025, the SRD revised its administrative support charge policy, resulting in lower administrative charges across all operating functions. In turn, user fees were reduced to reflect the lower revenue required to balance the 2025 budget.
- The 2026 user fee revenue budget is based on 681 users, each paying $86 per year as stipulated in the rate bylaw.

User rate forecast chart below is for display purposes only. The amounts illustrate the projected rate increases required to balance the service over five years, assuming accurate inflation estimates, no user growth, stable recycling incentive revenues, and no use of operating reserves to offset rate increases.



Reserve Summary:



Budget Commentary and Service Goals:

- Revenues consist of user fees and Recycling BC incentive.
- Decline in Sale of Service budget was anticipate stems from user fee drops following the 2025 changes to the administrative support charge allocations.
- Transfers from reserve are set to balance future budgets using the estimate rate increases shown in the prior chart.
- Current year Transfers from Reserves are adjusted annually to offset any deficit in the service.
- Actual rate changes will be reviewed and determined annually by the Regional District Board and will account for change in number of users, change in contract amounts and other expenses, and future Recycling BC support levels.
- Future service goals include continued monitoring for new construction and capture any additional dwellings for incorporation into the service.
- Support and advocate for waste management initiatives that are both fiscally and environmentally responsible.
- Service goals include continued representation and advocacy for the needs of Area B residents on the Regional Solid Waste Advisory Committee.
- The current collection contract expires in early 2026. An RFP for a curbside collection contractor will be issued early 2026 to establish collection costs for 2026 and beyond.

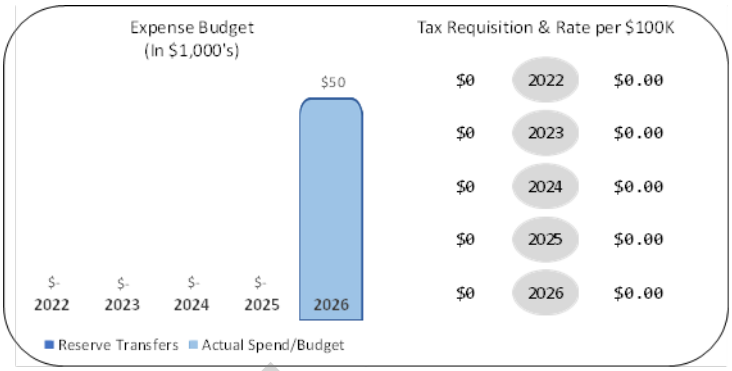
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Service Description

This service supports the planning, development, and delivery of community-focused social infrastructure and initiatives that enhance well-being, resilience, and quality of life for residents.

The department advances projects related to housing, food security, health and wellness, cultural and recreational facilities, youth and seniors services, and community resilience. Activities include project development, partnership coordination, grant administration, and oversight of capital and program investments that address identified community social needs.

The authority for this service has not yet been established by bylaw and is presented for informational purposes only. Projects identified under this service will be delivered either through existing established services or through the creation of a new service function, as required. At this time, no projects are funded through taxation; therefore, adoption of a service establishment bylaw by Board resolution is not required.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Government transfers	-	-	**$ 50,000**	-	-	-	-
Transfers from reserves	-	-	**30,000**	-	-	-	-
	-	-	**80,000**	-	-	-	-
Expense:							
Operating expenses	-	-	**80,000**	-	-	-	-
	-	-	**80,000**	-	-	-	-
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax rate (per $100K)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average requisition, per folio:								
Area B	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Food Security Hub Development of a centralized food security hub to support food storage, distribution, and coordination of food programs, improving community access to essential food resources.	-	$ 30,000	-	-	-	-	Gas Tax
Active Transportation Planning and construction of active transportation infrastructure, including bike and pedestrian trails, to enhance safety, connectivity, and low-carbon mobility across the community.	-	$ 2,000,000	-	-	-	-	Gas Tax / Grants
Community Energy Infrastructure Installation of solar photovoltaic systems and battery storage at community halls to reduce energy costs, improve resilience during outages, and lower greenhouse gas emissions.	-	$ 250,000	-	-	-	-	Grants
Recreation Infrastructure Development of a community fitness facility to support physical health, recreation, and wellness for residents of all ages.	-	$ 150,000	-	-	-	-	Grants

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Capital Summary *(Continued)*:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Public Transit Infrastructure	-	$ 50,000	-	-	-	-	Grants
Investment in transit-related infrastructure, including stops, shelters, and supporting facilities, to improve reliability, accessibility, and service delivery of public transportation.							
Retail Space Development	-	$ 400,000	-	-	-	-	Grants
Development of community-serving retail space to support local businesses, improve access to goods and services, and strengthen the local economy.							
Electric Vehicle and Sharing App	-	$ 200,000	-	-	-	-	Grants
Acquisition of electric vehicles and implementation of a vehicle-sharing platform to support staff operations and provide shared mobility options while reducing emissions.							
Whaletown Seniors Housing	-	$ 1,000,000	-	-	-	-	Grants
Development of dedicated seniors housing in Whaletown to support aging in place and address the community's long-term housing needs.							
Cultural Infrastructure	-	$ 100,000	-	-	-	-	Grants
Investment in facilities and spaces that support arts, culture, and community gatherings, strengthening cultural expression and social cohesion.							
Greenhouse Food Security project	-	$ 100,000	-	-	-	-	Grants
Construction of a community greenhouse to enhance local food production, improve food security, and increase resilience to supply disruptions.							
Laundry facility	-	$ 50,000	-	-	-	-	Grants
Development of a shared laundry facility to improve access to essential services for residents without in-home laundry.							
Hospice Centre	-	$ 2,000,000	-	-	-	-	Grants
Development of a hospice care facility to provide compassionate end-of-life care and support services for residents and families.							

Budget Commentary and Service Goals:

- Identify, evaluate, and advance priority community social initiatives for potential future service establishment, partnership delivery, or external funding opportunities.
- Improve coordination and long-term planning for social infrastructure projects that support community well-being, resilience, and inclusion.

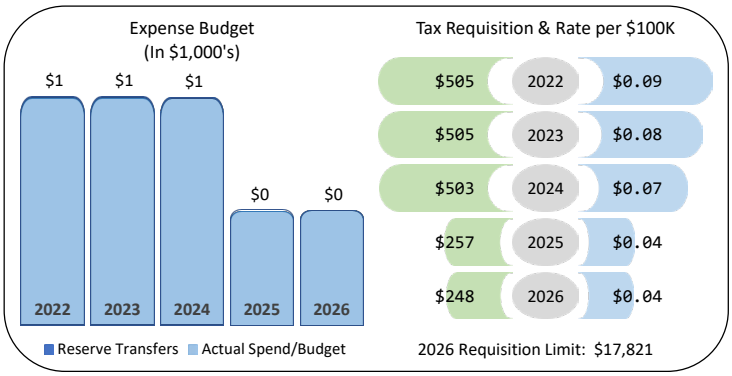
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Function 535 - House Numbering Area B — Electoral Area B

Service Description

Function 501 Geographic Information Systems fulfills the service of assigning and managing house numbering in area of Electoral Area B, with an in-house labour allocation to this function.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is $0.277 per $1,000 of the assessed value of the defined portion of Electoral Area B.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 257	$ 257	**$ 248**	$ 253	$ 253	$ 253	$ 253
Prior year surplus	-	-	**5**	-	-	-	-
	257	257	**253**	253	253	253	253
Expense:							
Operating expenses	252	257	**253**	253	253	253	253
	252	257	**253**	253	253	253	253
Surplus/(Deficit)	$ 5	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 230	$ 2	$ -	$ 0	$ 9	$ 6	$ 1	$ 0
Tax rate (per $100K)	$ 0.04	$ 0.13	$ -	$ 0.13	$ 0.09	$ 0.11	$ 0.04	$ 0.04
Average requisition, per folio:								
Area B	$ 0.26	$ 0.23	$ -	$ 0.08	$ 0.16	$ 0.21	$ 0.13	$ 0.00

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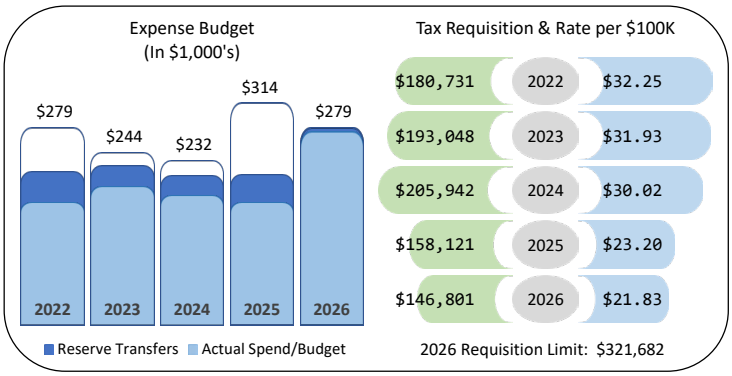
Budget Commentary and Service Goals:

- Function operated through Function 501 – GIS Services.
- Maintain current service levels.

Service Description

There are fifteen community parks in Electoral Area B, serving a population of 1,119 (2021 Census). This service includes 15 parks and 1,868 acres of parkland, which includes land owned by the SRD as well as long-term licenses with the Province of BC and other agencies.

The authority for this service was originally established October 29, 1987 with SLP #67 (Div XLV), with subsequent amendments with Bylaw 2096. The maximum levy for this service is $0.50 per $1,000 of the assessed value of Electoral Area B.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 158,121	$ 158,121	**$ 146,801**	$ 198,516	$ 202,021	$ 205,157	$ 208,293
Government transfers	15,624	48,300	**32,676**	-	-	-	-
Other revenue	10,099	7,847	**5,710**	5,823	6,241	6,665	7,099
Transfers from reserves	19,244	54,000	**57,376**	4,500	4,500	4,500	5,000
Prior year surplus	45,986	45,393	**36,228**	-	-	-	-
	249,074	313,661	**278,791**	208,839	212,762	216,322	220,392
Expense:							
Operating expenses	172,747	275,814	**273,081**	188,016	191,521	194,657	198,293
Transfers to reserves	40,099	37,847	**5,710**	20,823	21,241	21,665	22,099
	212,846	313,661	**278,791**	208,839	212,762	216,322	220,392
Surplus/(Deficit)	$ 36,228	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 136,259	$ 933	$ -	$ 226	$ 5,259	$ 3,630	$ 447	$ 46
Tax rate (per $100K)	$ 21.83	$ 76.40	$ -	$ 74.22	$ 53.48	$ 65.49	$ 21.83	$ 21.83
Average requisition, per folio:								
Area B	$ 152.76	$ 133.30	$ -	$ 45.23	$ 93.91	$ 125.18	$ 74.53	$ 1.29

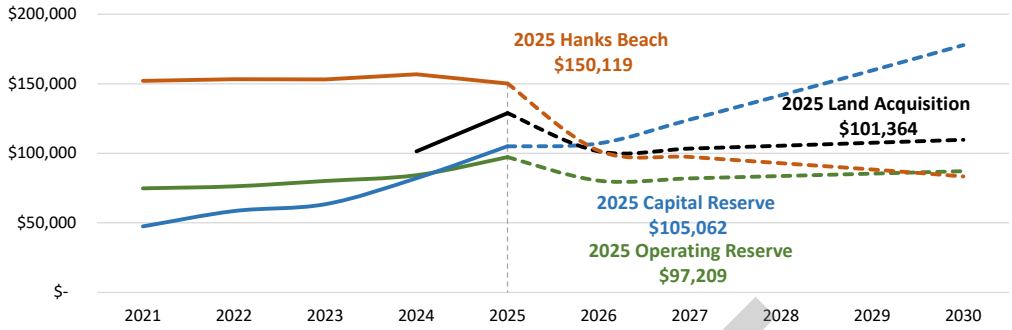
Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Area B Parks Land Acquisition Purchase of land to add to Area B Parks portfolio.	$ 29,484	-	-	-	-	-	Reserves
Hanks Beach Parking Expansion Existing parking area over capacity at peak times, requires expansion.	$ 21,887	-	-	-	-	-	Reserves

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Impact of the Capital Plan on the Operating Budget: Projects in the Area C Parks function are generally not expected to significantly impact the operating budget. The expansion of the trail network will primarily involve one-time costs to establish the trails, with no substantial increase to the repairs and maintenance budget. Refurbishing the Carrington Pit toilet, as an existing capital asset, will not affect operational costs since they are already accounted for in the budget. The new parking lot is not anticipated to require snow removal or additional maintenance. However, any new parklands may increase operational expenses depending on the desired levels of service.

Reserves Summary:



Budget Commentary and Service Goals:

- Government transfers include the carry-forward of the Area B Master Transportation Plan funded by grants and Gas Tax revenues.
- Other revenue consists of interest earned on the various reserves.
- The variance in Transfers from Reserves is due to the carry-forward of the Area B Master Transportation Plan.
- The expense variance reflects the carry-forward of the Area B Master Transportation Plan, along with unspent contingencies in minor capital and maintenance budgets.
- The projected decline in surplus reflects spending levels that are trending closer to budget than in prior years. Spending estimates will continue to be updated as the 2026 budget cycle progresses.
- Capital reserve transfers have been eliminated for 2026 and reassigned to the minor capital and signage budgets to support picnic tables, signage, and other small parks infrastructure needs. Transfers also include interest earned on existing reserve balances. Operating reserves have also been used to supplement minor capital work.
- Hanks Beach Parking Lot Expansion Project being funded via the Hanks Beach Endowment Reserve.
- 2026 operating expense budget includes a one-time contingency of $5,000 for repairs and maintenance related to upcoming capital projects (Carrington outhouse construction, Whaletown Commons bridge repairs and parking lot improvements and Whale's Rest bridge replacement), as well as a $4,100 increase to ongoing parks maintenance contract costs. The one-time contingency has been fully offset by a corresponding transfer from reserves, ensuring no net impact on the tax requisition for that portion of the increase.

2025 Completed projects include:

- Blind Creek Boat Ramp sign replacement.
- Siskin marquee sign refurbishment.
- New directional signs erected in Kw'as.
- Siskin boardwalk and trail improvements.
- Beaver mitigation works implemented at Kw'as parking lot.
- First outhouse replaced in Carrington.
- Planning for Hanks Beach parking expansion.
- Danger tree assessments and mitigation in Moon Rd, Carrington, Whale's Rest, Whaletown Commons, Siskin, Kw'as and Hanks's Beach

2026 Service Goals

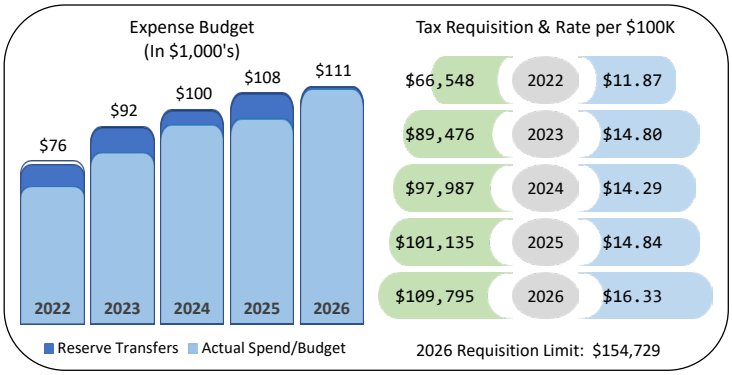
- Replacement of second outhouse in Carrington, Whaletown Commons foot bridge and benches in Kw'as park.
- Complete Hanks Beach parking expansion and Active Transportation Network Plan.
- Refurbishment of Kw'as Park entrance kiosk.
- Renew license of occupation for Blind Creek Boat Ramp.
- Ongoing phased replacement and refurbishment of park signage.

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Service Description

The Community Hall Service for Cortes Island was established to support Whaletown Community Hall and the Mansons Landing Community Hall. This function is limited to funding core operating expenses of the facilities which include electricity, heating, garbage collection, telephone and fax, internet service, property taxes, insurance, supplies and contract services related to operating and maintaining the facilities. In 2024 the Regional Board amended the service to provide for capital contributions.

The service establishing Bylaw 341 was adopted on November 21, 2019, with a maximum levy amount being the greater of $80,000 or $0.2405 per $1,000 of net taxable value of land and improvements in Electoral Area B.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 101,135	$ 101,135	**$ 109,795**	$ 124,183	$ 78,084	$ 80,803	$ 83,630
Other revenue	1,377	1,032	**932**	950	1,169	1,393	1,621
Transfers from reserves	3,063	3,868	**-**	-	-	-	-
Prior year surplus	2,000	2,000	**-**	-	-	-	-
	107,575	108,035	**110,727**	125,133	79,253	82,196	85,251
Expense:							
Operating expenses	96,198	97,003	**109,795**	114,183	68,084	70,803	73,630
Transfers to reserves	11,377	11,032	**932**	10,950	11,169	11,393	11,621
	107,575	108,035	**110,727**	125,133	79,253	82,196	85,251
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 101,910	$ 698	$ -	$ 169	$ 3,933	$ 2,715	$ 334	$ 35
Tax rate (per $100K)	$ 16.33	$ 57.14	$ -	$ 55.51	$ 40.00	$ 48.98	$ 16.33	$ 16.33
Average requisition, per folio:								
Area B	$ 114.25	$ 99.70	$ -	$ 33.83	$ 70.24	$ 93.63	$ 55.74	$ 0.96

Reserve Summary:



Budget Commentary and Service Goals:

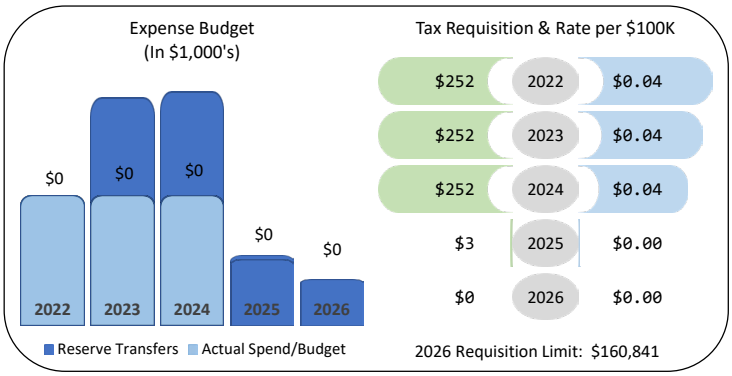
- Transfers from reserves set to remove any deficit for 2025.
- 2025 budget from the Southern Cortes Community Association (SCCA) was $66,884 (1% annual increase) and $42,505 (50% annual increase) from the Whaletown Community Club.

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Service Description

In 2000, under the Municipal Act (now the Local Government Act) and the Regional District of Comox-Strathcona Heritage Conservation Extended Service Establishment Bylaw No. 2183, 1999, Bylaw No. 2182 (CSRD), this service was established for all electoral areas (however this has changed over time – see related bylaws below). This was pursuant to Part 27 of the pre-RS2015 LGA, which is now Part 15.

The authority for this service was originally established March 27, 2000 with Bylaw 36, with subsequent amendments with Bylaw 2183. The maximum levy for this service is $0.25 per $1,000 of the assessed value of Electoral Area B. Related bylaws include Bylaw No. 2183, being Heritage Conservation Extended Service Establishment Bylaw, 2000.



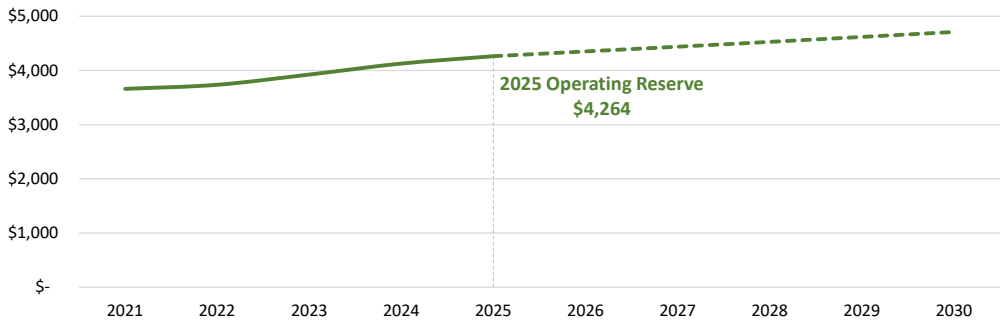
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 3	$ 3	**$ -**	$ -	$ -	$ -	$ -
Other revenue	136	124	**85**	87	89	91	92
Prior year surplus	-	-	**3**	-	-	-	-
	139	127	**88**	87	89	91	92
Expense:							
Operating expenses	-	3	-	-	-	-	-
Transfers to reserves	136	124	**88**	87	89	91	92
	136	127	**88**	87	89	91	92
Surplus/(Deficit)	$ 3	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax rate (per $100K)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average requisition, per folio:								
Area B	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Reserves Summary:



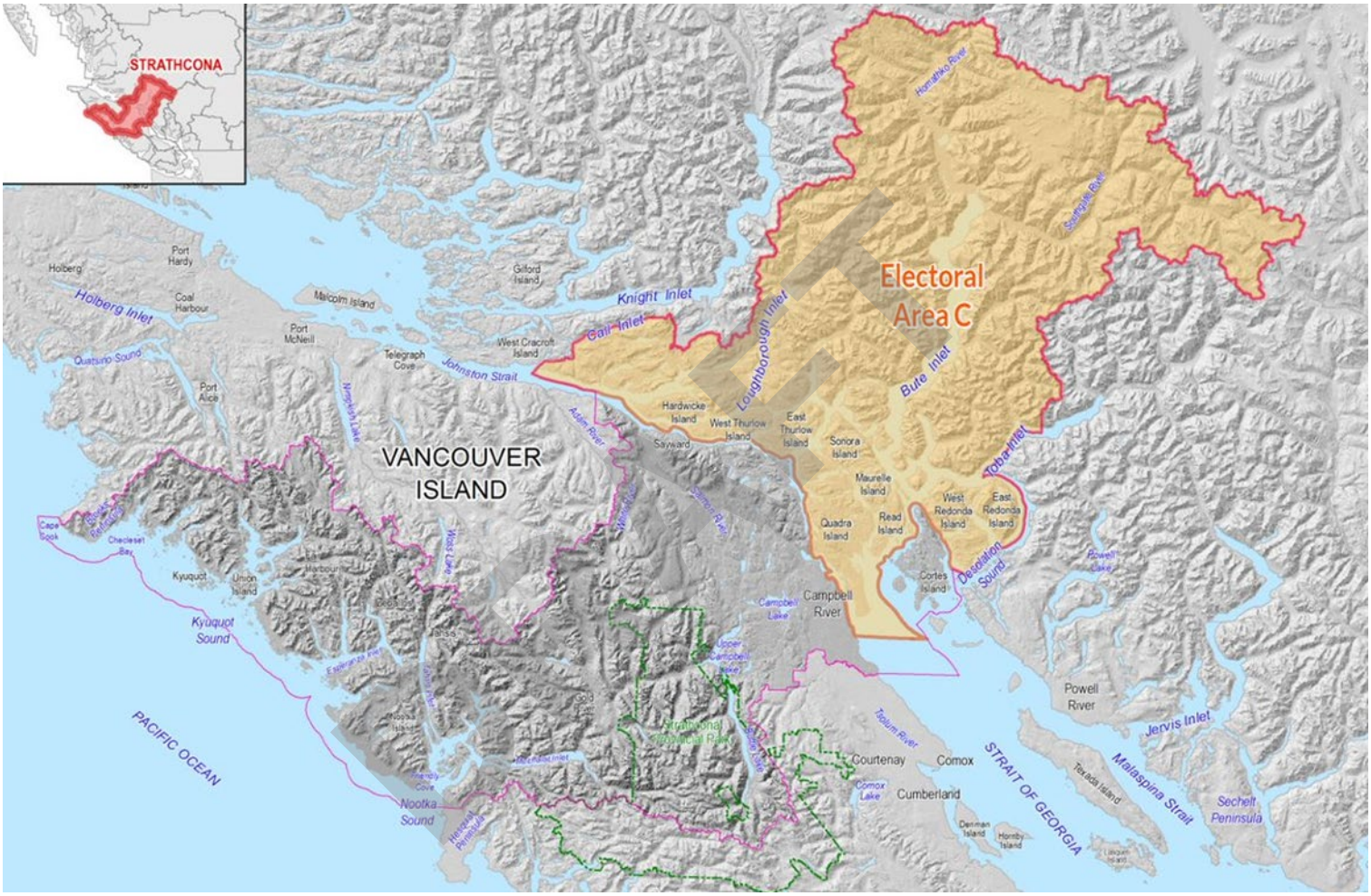
Budget Commentary and Service Goals:

- Service function is available for any future heritage conservation efforts at the direction of the Electoral Area Director.

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Electoral Area C

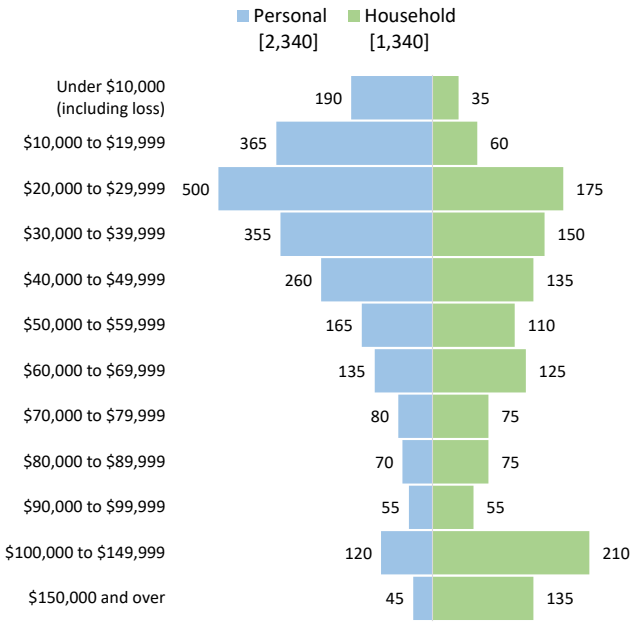
Discovery Islands - Mainland Inlets



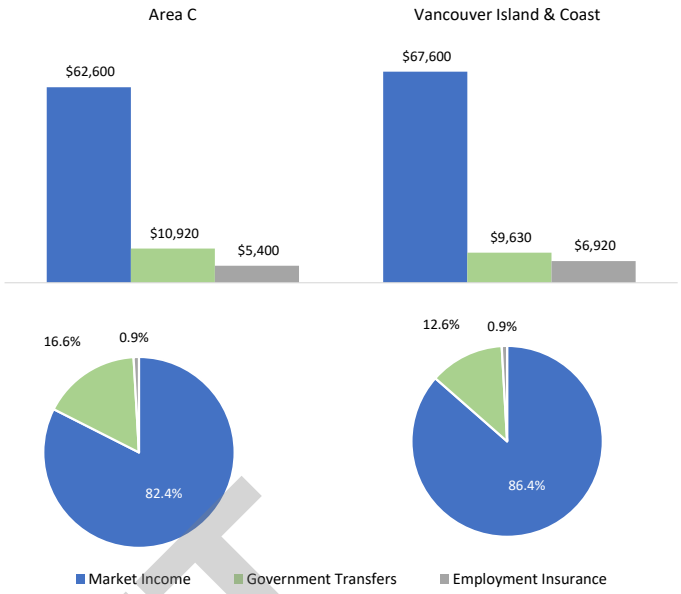
Electoral Area C is the largest electoral area within the Strathcona Regional District (SRD), and covers approximately 10,650 square kilometres, including Quadra Island, Read Island, Redonda Island, Port Neville, Refuge Cove, Hardwick Island, East & West Thurlow Islands & Mainland Inlets.

The region boasts several islands and the intricate waterways that are known for amazing beaches, wildlife viewing and natural beauty. There is also an abundance of on-land activities to enjoy such as endless mountain biking trails, climbing sites, hiking routes, camping and parks. Visitors will find everything from fishing and kayak lodges to a floating post office.

Area C Income Distribution

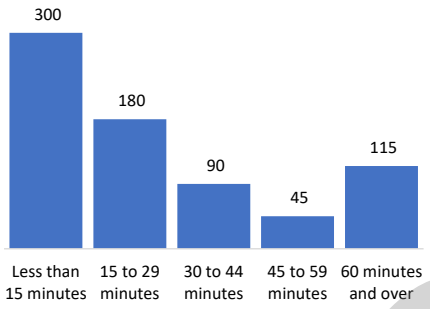


Income Source and Average Value vs. Region

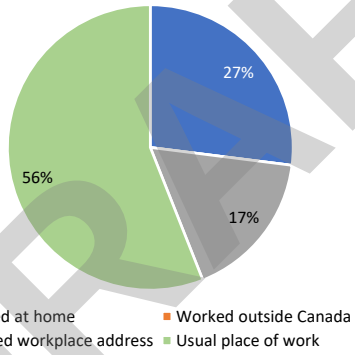


Commuting Duration

(not including work-from-home)

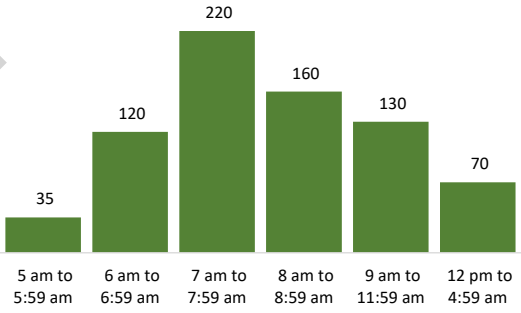


Place of Work



Time Leaving for Work

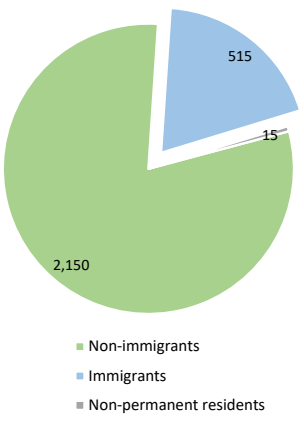
(not including work-from-home)



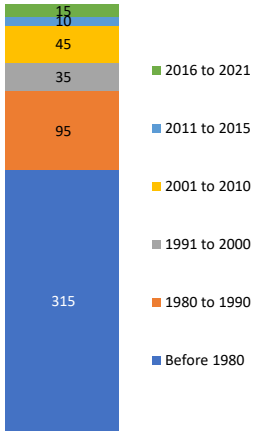
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Immigration Profile

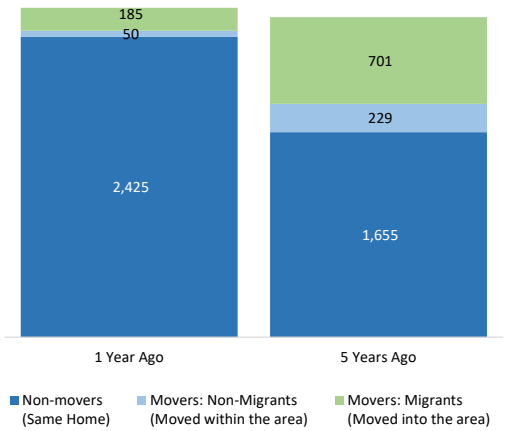
Population Distibution

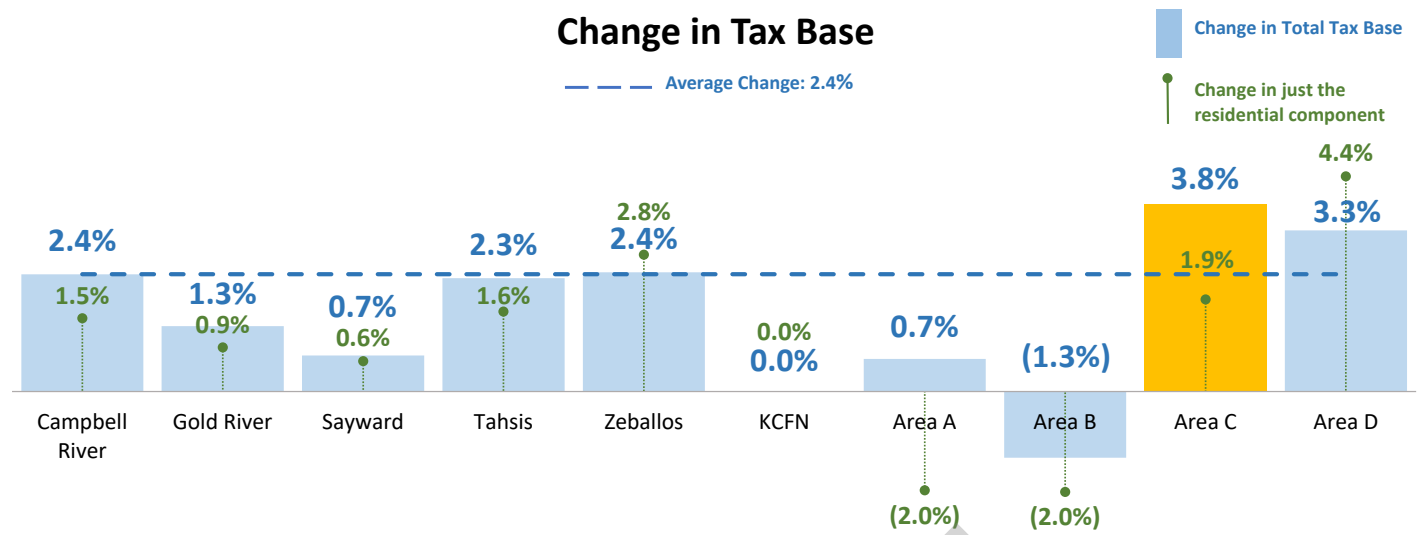


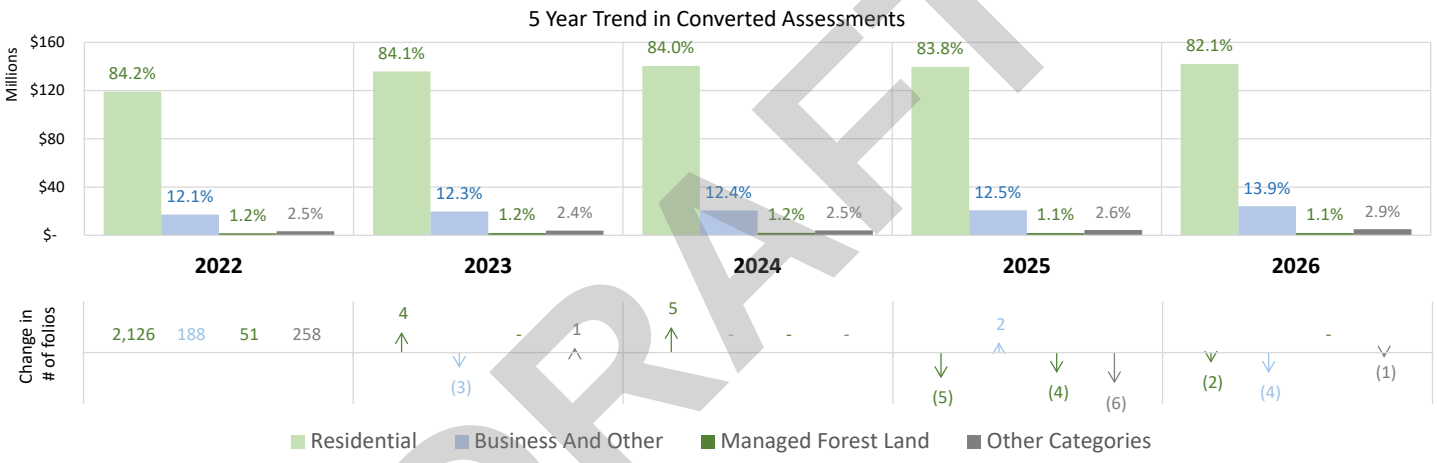
Period of Immigration

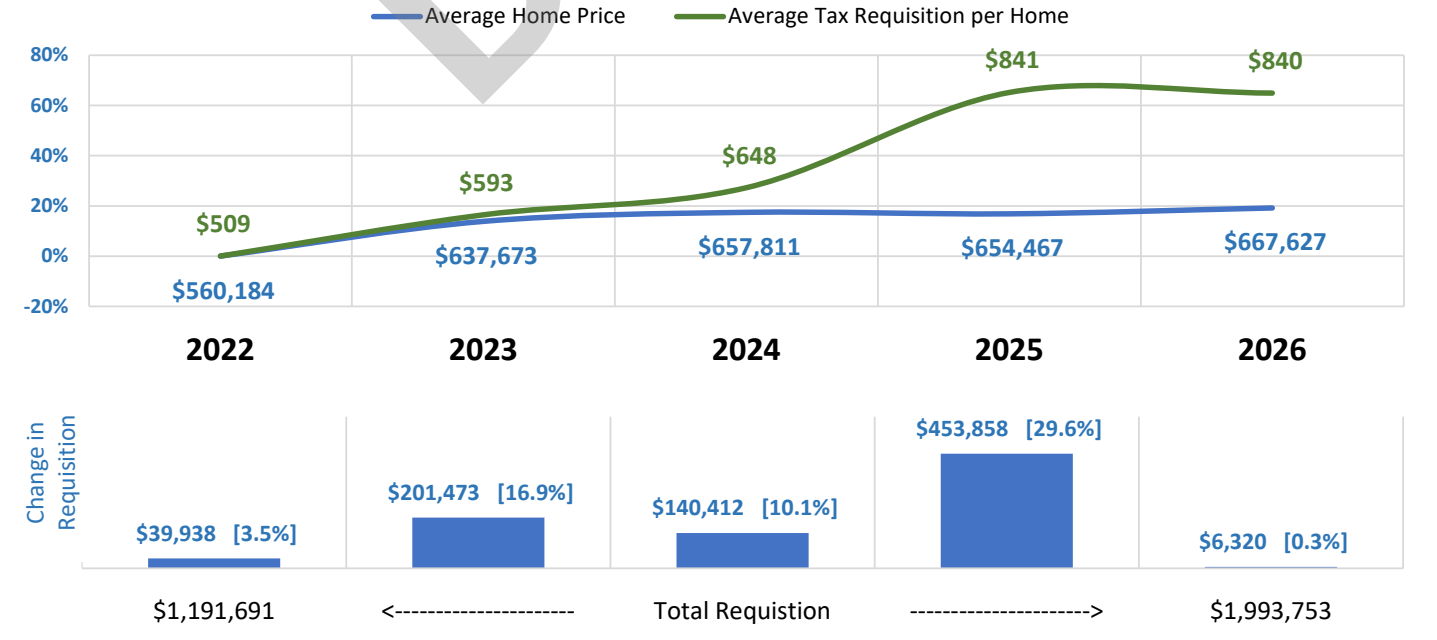


Mobility Profile




Change in Tax Base
Change in Total Tax Base
Average Change: 2.4%
Change in just the residential component
2.4%
1.5%
1.3%
0.9%
0.7%
0.6%
2.3%
1.6%
2.8%
2.4%
0.0%
0.0%
0.7%
(1.3%)
3.8%
1.9%
4.4%
3.3%
(2.0%)
(2.0%)
Campbell River
Gold River
Sayward
Tahsis
Zeballos
KCFN
Area A
Area B
Area C
Area D


5 Year Trend in Converted Assessments
Millions
$160
$120
$80
$40
$-
84.2%
12.1%
1.2%
2.5%
84.1%
12.3%
1.2%
2.4%
84.0%
12.4%
1.2%
2.5%
83.8%
12.5%
1.1%
2.6%
82.1%
13.9%
1.1%
2.9%
2022
2023
2024
2025
2026
Change in # of folios
2,126
188
51
258
4
(3)
1
5
2
(5)
(4)
(6)
(2)
(4)
(1)
Residential
Business And Other
Managed Forest Land
Other Categories


Average Home Price
Average Tax Requisition per Home
80%
60%
40%
20%
0%
-20%
$509
$593
$648
$841
$840
$560,184
$637,673
$657,811
$654,467
$667,627
2022
2023
2024
2025
2026
Change in Requisition
$39,938 [3.5%]
$201,473 [16.9%]
$140,412 [10.1%]
$453,858 [29.6%]
$6,320 [0.3%]
$1,191,691
<----------
Total Requistion
---------->
$1,993,753

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Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

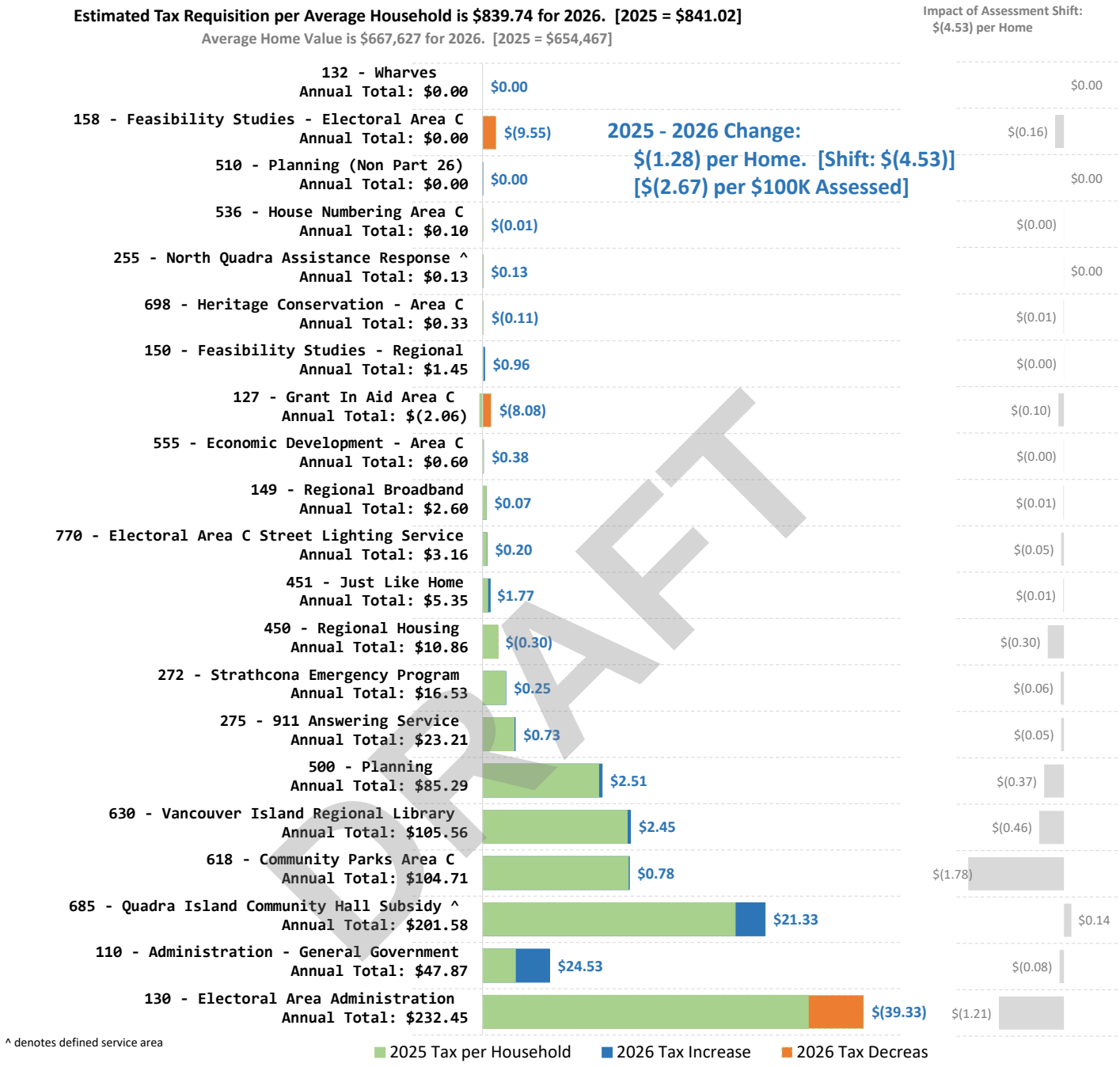
Based on BC Assessment Completed Roll (January 2026)

Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	Estimated Tax (per $100K) 2026 Budget	Estimated Tax (per $100K) $ Change
Corporate Services:							
110 - Administration and General Government	$ 59,447	$ 124,026	$ 64,579	108.6 %	$ 3.57	$ 7.17	$ 3.60
Regional Services:							
149 - Regional Broadband	6,428	6,734	305	4.7 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	1,250	3,747	2,496	199.6 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	41,443	42,824	1,381	3.3 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	57,261	60,141	2,879	5.0 %	3.44	3.48	0.04
450 - Regional Housing	28,425	28,139	(286)	(1.0)%	1.71	1.63	(0.08)
451 - Just Like Home	9,119	13,867	4,748	52.1 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	9	9	100.0 %	-	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	692,011	602,207	(89,804)	(13.0)%	41.53	34.82	(6.71)
500 - Planning	210,786	220,963	10,177	4.8 %	12.65	12.78	0.13
630 - Vancouver Island Regional Library	262,538	273,474	10,936	4.2 %	15.75	15.81	0.06
Electoral Area C:							
127 - Area C Grants In Aid	15,339	(5,329)	(20,668)	(134.7)%	0.92	(0.31)	(1.23)
158 - Area C Feasibility Studies	24,318	-	(24,318)	(100.0)%	1.46	-	(1.46)
255 - North Quadra Assistance Response ^	3	49	46	1,533.3 %	0.00	0.02	0.02
536 - Area C House Numbering	257	248	(9)	(3.5)%	0.02	0.01	(0.00)
555 - Area C Economic Development	545	1,547	1,002	183.9 %	0.03	0.09	0.06
618 - Area C Parks	264,619	271,267	6,648	2.5 %	15.88	15.68	(0.20)
685 - Quadra Community Hall ^	304,962	340,790	35,828	11.7 %	24.14	26.85	2.71
698 - Area C Heritage Conservation	1,139	861	(278)	(24.4)%	0.07	0.05	(0.02)
770 - Area C Street Lighting	7,541	8,189	648	8.6 %	0.45	0.47	0.02
Total Requisition	**$ 1,987,434**	**$ 1,993,753**	**$ 6,320**	**0.3 %**	**$ 125.10**	**$ 122.44**	**$ (2.67)**

^ specified area

Average Residential Property Value:	**$ 654,467**	**$ 667,627**
Estimated Tax Per Average Residential Property	**$ 841.02**	**$ 839.74**

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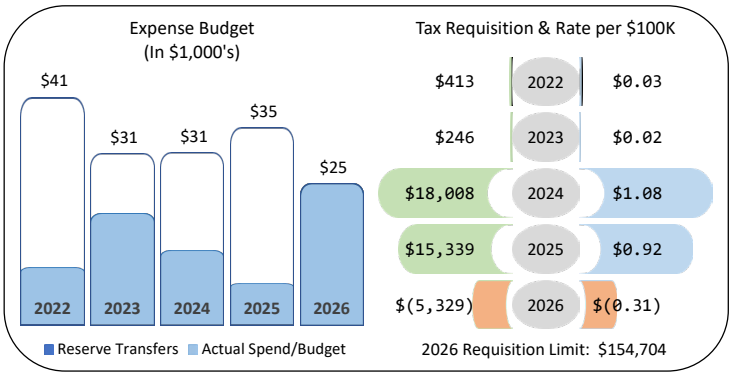

Estimated Tax Requisition per Average Household is $839.74 for 2026. [2025 = $841.02]
Average Home Value is $667,627 for 2026. [2025 = $654,467]
Impact of Assessment Shift: $(4.53) per Home
2025 - 2026 Change: $(1.28) per Home. [Shift: $(4.53)] [$(2.67) per $100K Assessed]
132 - Wharves Annual Total: $0.00
$0.00
$0.00
158 - Feasibility Studies - Electoral Area C Annual Total: $0.00
$(9.55)
$(0.16)
510 - Planning (Non Part 26) Annual Total: $0.00
$0.00
$0.00
536 - House Numbering Area C Annual Total: $0.10
$(0.01)
$(0.00)
255 - North Quadra Assistance Response ^ Annual Total: $0.13
$0.13
$0.00
698 - Heritage Conservation - Area C Annual Total: $0.33
$(0.11)
$(0.01)
150 - Feasibility Studies - Regional Annual Total: $1.45
$0.96
$(0.00)
127 - Grant In Aid Area C Annual Total: $(2.06)
$(8.08)
$(0.10)
555 - Economic Development - Area C Annual Total: $0.60
$0.38
$(0.00)
149 - Regional Broadband Annual Total: $2.60
$0.07
$(0.01)
770 - Electoral Area C Street Lighting Service Annual Total: $3.16
$0.20
$(0.05)
451 - Just Like Home Annual Total: $5.35
$1.77
$(0.01)
450 - Regional Housing Annual Total: $10.86
$(0.30)
$(0.30)
272 - Strathcona Emergency Program Annual Total: $16.53
$0.25
$(0.06)
275 - 911 Answering Service Annual Total: $23.21
$0.73
$(0.05)
500 - Planning Annual Total: $85.29
$2.51
$(0.37)
630 - Vancouver Island Regional Library Annual Total: $105.56
$2.45
$(0.46)
618 - Community Parks Area C Annual Total: $104.71
$0.78
$(1.78)
685 - Quadra Island Community Hall Subsidy ^ Annual Total: $201.58
$21.33
$0.14
110 - Administration - General Government Annual Total: $47.87
$24.53
$(0.08)
130 - Electoral Area Administration Annual Total: $232.45
$(39.33)
$(1.21)
^ denotes defined service area
2025 Tax per Household
2026 Tax Increase
2026 Tax Decreas

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Service Description

The purpose of this service is to provide financial assistance to registered non-profit and other organizations to provide programs and services that benefit the local community. Proposals for funding from this program are brought forward by the electoral area director and are decided by the Board as a whole. The authority for this service is provided through the Local Government Act, section 263(1)(c).

The total amount of financial assistance provided by the Board in any calendar year for all grants cannot exceed $0.10 per $1,000 of the assessed value in the region.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 15,339	$ 15,339	**$ (5,329)**	$ 25,378	$ 25,389	$ 25,401	$ 25,413
Prior year surplus	22,862	20,076	**30,696**	-	-	-	-
	38,201	35,415	**25,367**	25,378	25,389	25,401	25,413
Expense:							
Operating expenses	7,505	35,415	**25,367**	25,378	25,389	25,401	25,413
	7,505	35,415	**25,367**	25,378	25,389	25,401	25,413
Surplus/(Deficit)	$ 30,696	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ (4,377)	$ (22)	$ -	$ (100)	$ (741)	$ (56)	$ (30)	$ (3)
Tax rate (per $100K)	$ (0.31)	$ (1.08)	$ -	$ (1.05)	$ (0.75)	$ (0.92)	$ (0.31)	$ (0.31)
Average requisition, per folio:								
Area C	$ (2.06)	$ (1.06)	$ -	$ (0.78)	$ (4.05)	$ (1.20)	$ (0.82)	$ (0.04)

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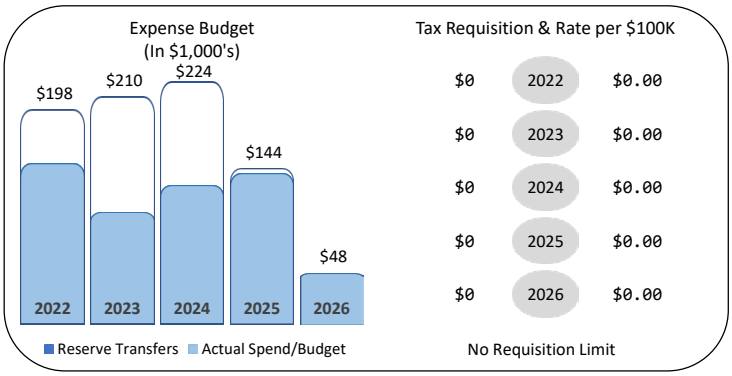
Budget Commentary and Service Goals:

- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board's strategic goals as they relate to community well being, climate resiliency, and good governance.
- Grant in aid contingency base budget currently set at $35,000 annually.
- 2025 Projection includes all grants authorized to November 19, 2025

Service Description

This function is responsible for the operation and maintenance of Owen Bay Wharf, Port Neville Wharf and Surge Narrows Wharf which were all divested from Transport Canada. The divested funds are transferred to revenue when eligible operating expenses or capital upgrades have been incurred.

This function is currently not established under bylaw and is formally being operating under the Electoral Area C Parks service.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Government transfers	50,464	143,974	**47,490**	-	-	-	-
Other revenue	88,411	-	**-**	-	-	-	-
Sales of services	245	245	**245**	-	-	-	-
	139,120	144,219	**47,735**	-	-	-	-
Expense:							
Operating expenses	139,120	144,219	**47,735**	-	-	-	-
	139,120	144,219	**47,735**	-	-	-	-
Surplus/(Deficit)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Owen Bay Wharf Upgrades	$ 659,491	$ 3,911	-	-	-	-	Grants / Gas Tax
Design and upgrade to expand dock space to meet service demand.							
Port Neville Wharf Replacement	$ 318,982	-	-	-	-	-	Grants
Oversee the replacement of the wharf to ensure improved functionality and safety for maritime operations.							
Surge Narrows Wharf Replacement	$ 941,348	-	-	-	-	-	Grants / Gas Tax
Oversee the replacement of the wharf to ensure improved functionality and safety for maritime operations.							

Impact of the Capital Plan on the Operating Budget: Refurbishing wharves can significantly benefit the operating budget. By restoring and upgrading these structures, the lifespan of the wharves is extended, reducing the need for costly replacements and emergency repairs. This proactive maintenance leads to more predictable and controlled expenses. Refurbished wharves also operate more efficiently and safely, potentially lowering insurance costs and attracting more activity, which can increase potential for revenue generation. Overall, investing in wharf refurbishment enhances asset reliability, promotes economic activity, and contributes to long-term cost savings and financial stability in the operating budget.

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Budget Commentary and Service Goals:

- Function 132 has been used to manage the operating costs of all three Transport Canada–divested wharves while refurbishment has been underway. Once the works are complete, Owen Bay and Surge Narrows will be migrated into Function 618 – Area C Parks for ongoing operations and maintenance, while Port Neville will be divested to the Tlowitsis First Nation.
- Operating costs have historically been funded exclusively through Transport Canada divestiture funds, with no tax requisition. Beginning in 2026, operational costs for Owen Bay and Surge Narrows will be carried within Function 618 – Area C Parks, as divestiture funds will be fully depleted for Owen Bay and Port Neville.
- Any remaining Transport Canada divestiture funding associated with the Surge Narrows refurbishment must be fully utilized by November 2026.
- Future tax requisition will be established based on desired service levels, ongoing operational needs, and capital replacement assumptions for the wharves that will continue under Function 618.
- Other wharves in Area C are already operated under Function 618 – Area C Parks.

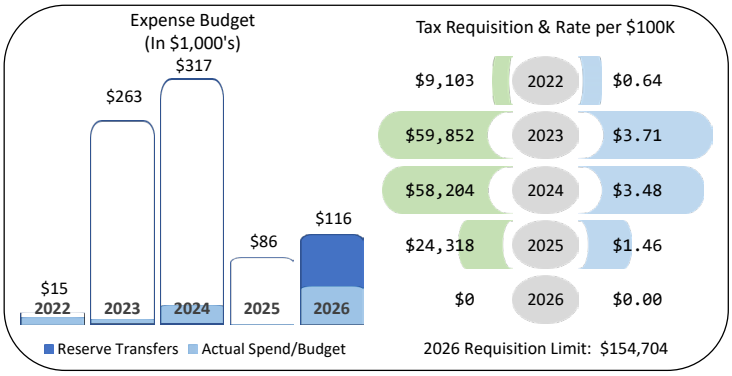
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Function 158 - Feasibility Studies - Electoral Area C

Service Description

The purpose of this service is to provide funds to support the study of any potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service. The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).

The maximum levy for this service cannot exceed $0.10 per $1,000 of the assessed value in the region.



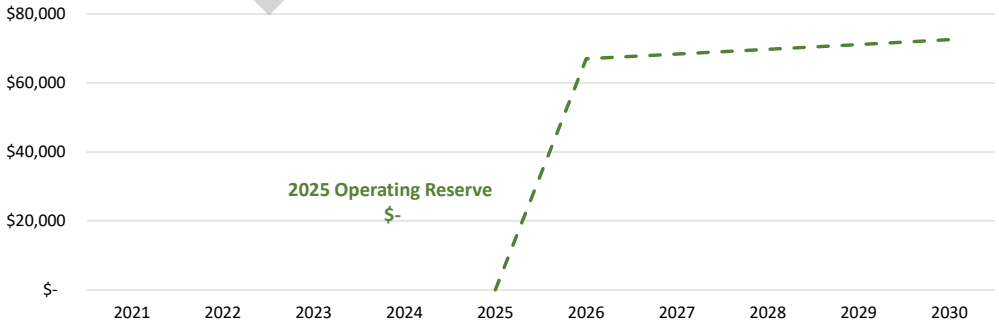
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 24,318	$ 24,318	**$ -**	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Other revenue	-	-	**-**	1,341	1,368	1,395	1,423
Prior year surplus	92,000	61,659	**116,283**	-	-	-	-
	116,318	85,977	**116,283**	31,341	31,368	31,395	31,423
Expense:							
Operating expenses	35	85,977	**49,230**	30,000	30,000	30,000	30,000
Transfers to reserves	-	-	**67,053**	1,341	1,368	1,395	1,423
	35	85,977	**116,283**	31,341	31,368	31,395	31,423
Surplus/(Deficit)	$ 116,283	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax rate (per $100K)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average requisition, per folio:								
Area C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Reserves Summary:



Budget Commentary and Service Goals:

- 2025 budget includes $30,000 base budget, $9,230 carry forward for the curbside collection study, and a $10,000 contingency of possible referendum on curbside collections.
- New operating reserve proposed for 2026 to help stabilize cash flow and manage fluctuations in annual operating costs. 2026 transfer amount set to absorb surplus and make tax requisition $0.

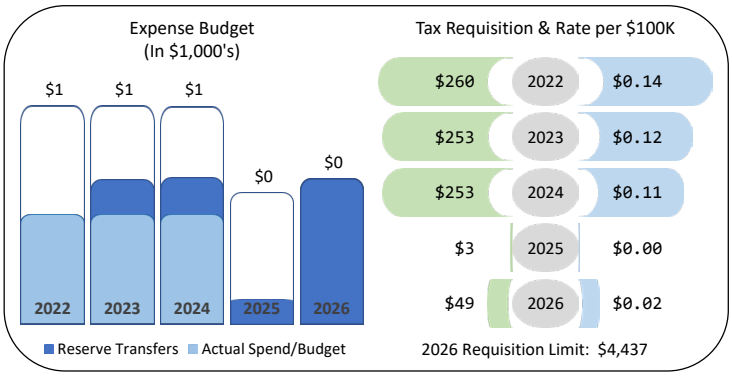
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Function 255 - North Quadra Island Assistance Response — Electoral Area C

Service Description

In late 2017, the Regional District entered into a 5-year contract with the South Quadra Fire Protection District for the delivery of emergency response services to the northern part of Quadra Island. The Fire District has agreed to provide assistance response to emergency circumstances which may cause harm to persons or property.

The authority for this service was established June 30, 1997 through Bylaw 1917. The maximum levy for this service $0.02 per $1,000 of the assessed value within the service area of Electoral Area C.



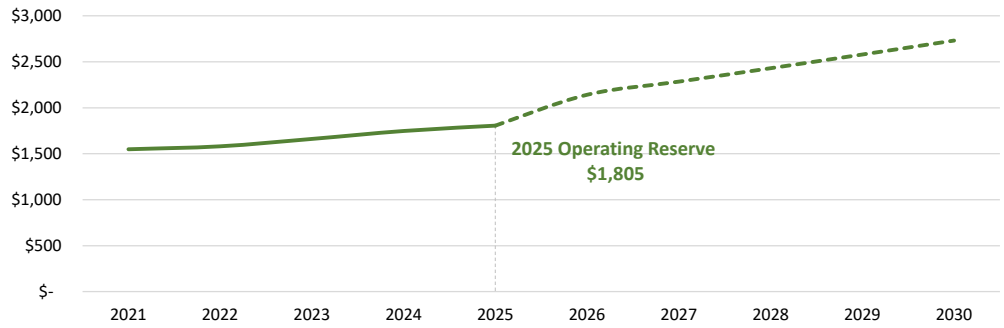
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 3	$ 3	**$ 49**	$ 101	$ 101	$ 101	$ 101
Other revenue	58	52	**36**	43	46	49	52
Prior year surplus	250	250	**252**	-	-	-	-
	311	305	**337**	144	147	150	153
Expense:							
Operating expenses	1	253	**1**	1	1	1	1
Transfers to reserves	58	52	**336**	143	146	149	152
	59	305	**337**	144	147	150	153
Surplus/(Deficit)	$ 252	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 47	$ 0	$ -	$ 0	$ 1	$ 1	$ -	$ 0
Tax rate (per $100K)	$ 0.02	$ 0.08	$ -	$ 0.07	$ 0.05	$ 0.06	$ -	$ 0.02
Average requisition, per folio:								
Area C	$ 0.13	$ 0.04	$ -	$ 0.09	$ 0.24	$ 0.08	$ -	$ 0.00

Reserves Summary:



Budget Commentary and Service Goals:

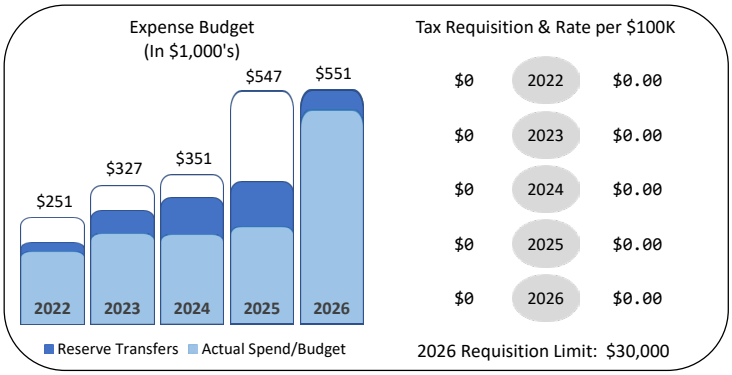
- Maintain current service levels.

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Service Description

The Q-Cove sewer system collects wastewater within a defined service area in Electoral Area C.

The authority for this service was established May 30, 1994 through Bylaw 1588, with a subsequent amendment with Bylaw 2870. This service is currently funded by user fees; however, the service bylaw also provides for the provision of parcel taxes or property value taxation to a maximum requisition amount of $30,000.



Operating Budget:

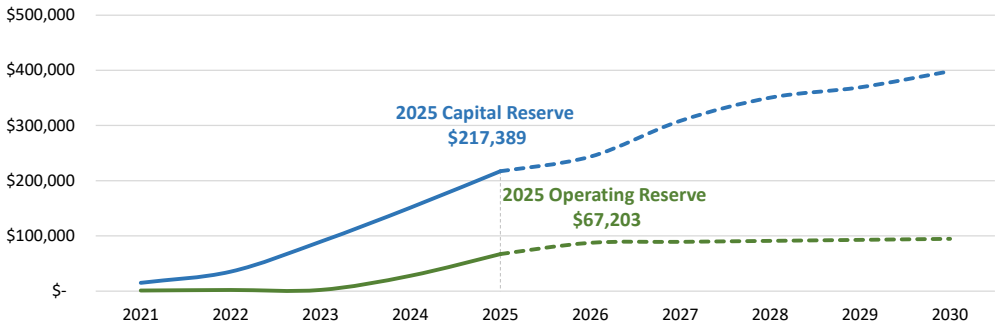
	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Other revenue	7,529	5,277	**5,692**	6,626	7,958	8,835	9,246
Sales of services	300,619	304,451	**292,051**	306,301	308,423	310,601	322,838
Transfers from own funds	-	200,000	**200,000**	-	-	-	-
Transfers from reserves	-	3,327	**-**	-	-	-	-
Prior year surplus	80,489	34,405	**53,180**	-	-	-	-
	388,637	547,460	**550,923**	312,927	316,381	319,436	332,084
Expense:							
Operating expenses	230,101	444,356	**504,231**	246,301	248,423	250,601	252,838
Transfers to reserves	105,356	103,104	**46,692**	66,626	43,825	20,569	30,980
Debt principal	-	-	**-**	-	7,965	15,930	15,930
Debt interest	-	-	**-**	-	16,168	32,336	32,336
	335,457	547,460	**550,923**	312,927	316,381	319,436	332,084
Surplus/(Deficit)	$ 53,180	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry	2026	2027	2028	2029	2030	Funding
Waste Water Treatment Plant	-	$ 90,000	$ 300,000	$ 400,000	$ 1,625,250	$ 1,084,750	Grant/Debt/ Gas Tax
Replacement of the Quathiaski Cove Waste Water Treatment Plant. 73.3% senior grant funding assumed, $90K design from Gas Tax reserve.							

Impact of the Capital Plan on the Operating Budget: Refurbishing the treatment plant would improve efficiency, reduce energy and maintenance costs, and strengthen regulatory compliance. However, delays in replacement are placing increasing pressure on the operating budget. The existing system is at end-of-life, with rising component failures and costly ad-hoc repairs that draw on reserves without improving performance or capacity.

Reserves Summary:

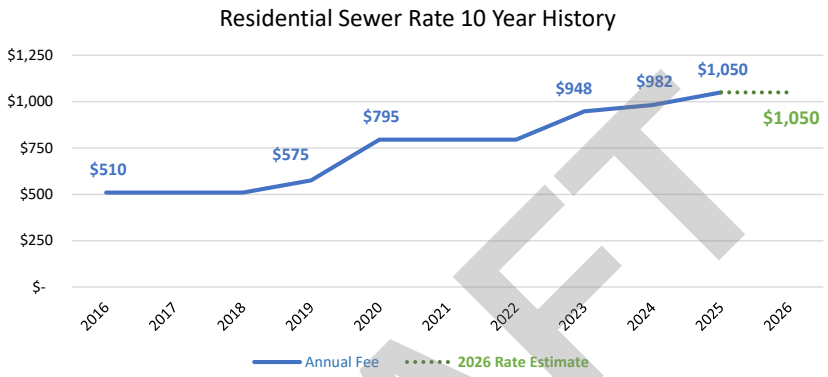


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Rate Information:

- Rates were amended in 2025, budget assumes current rates will be held steady for 2026.

Fee Classification	2025 Rate	2026 Budget	$ Change	% Change
Residential	$ 1,050	$ 1,050	$ -	0%
Commercial	4,472	4,472	-	0%
Schools	29,026	29,026	-	0%
Other (Government & Police)	3,360	3,360	-	0%
Business Unit	1,120	1,120	-	0%
Residential - STEP	1,000	1,000	-	0%



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Budget Commentary and Service Goals:

- Capital budget assumes a 73.3% senior government grant to support construction of a new $3.1M Wastewater Treatment Plant, with the balance funded through debt. The $3.1M Class C estimate is outdated, and pausing this initiative reduces autonomy over future replacement timelines and limits access to grant programs should an appropriate funding stream open.
- Completing a detailed design for the new treatment plant will provide accurate funding requirements and strengthen future grant applications.
- The variance in Sales of Services reflects the budget assumption of a 14% rate increase, while residential rates increased only 7% to account for changes in administrative support charge allocations. Three additional service connections were also added in 2025.
- Variances in Other Revenue and Operating Expenses are primarily due to the carry-forward of the Sewer Integration Study with the We Wai Kai First Nation.
- A review of non-residential user-fee classifications will continue in 2026 to ensure commercial, government, and institutional customers are proportionally contributing to the system based on their demand.
- Continue evaluating options to reduce inflow and infiltration (I&I), including smoke testing to identify potential cross-connections.
- Advance outfall improvements to enhance discharge performance and operational reliability.

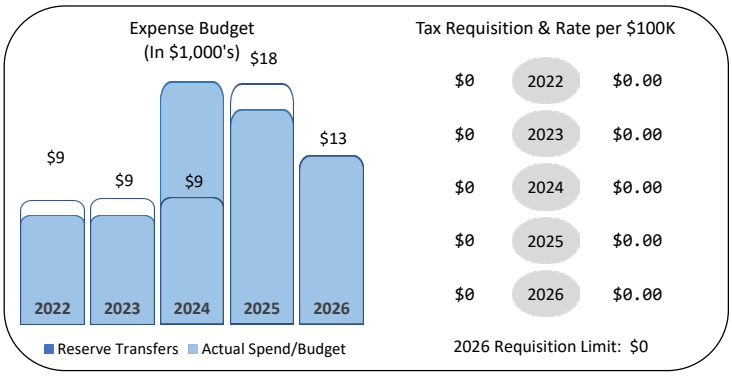
Function 332 - Quathiaski Cove Sewer Extension #1 — Electoral Area C

Service Description

The Regional District received a provincial grant for an extension of approximately 1.5 km of sewer main to allow 43 more properties (35 of which are developed) to connect to the Quathiaski Cove sewer system. The $1 million project was funded 83% from the Clean Water and Wastewater Fund.

With the project completed in 2019 and the final costs to the ratepayers net of grants received for the project, the total cost for each property owner is $4,447, reduced from the original estimate of $9,100 per property. Residents who elected to not pre-pay their property's share of the construction costs March 31, 2020 will pay the amount to the SRD through a parcel tax over a 20-year payback period.

The SRD has obtained external borrowing from the Municipal Finance Authority for the unpaid amount which will be recouped through a parcel tax.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Frontage and parcel taxes	$ 17,790	$ 17,790	**$ 10,600**	$ 10,613	$ 10,614	$ 10,615	$ 10,616
Prior year surplus	-	-	**1,920**	-	-	-	-
	17,790	17,790	**12,520**	10,613	10,614	10,615	10,616
Expense:							
Operating expenses	413	1,942	**3,426**	1,519	1,520	1,521	1,522
Debt principal	6,076	6,076	**4,731**	4,731	4,731	4,731	4,731
Debt interest	1,310	1,310	**4,363**	4,363	4,363	4,363	4,363
Prior year deficit	8,071	8,462	**-**	-	-	-	-
	15,870	17,790	**12,520**	10,613	10,614	10,615	10,616
Surplus/(Deficit)	$ 1,920	$ -	**$ -**	$ -	$ -	$ -	$ -

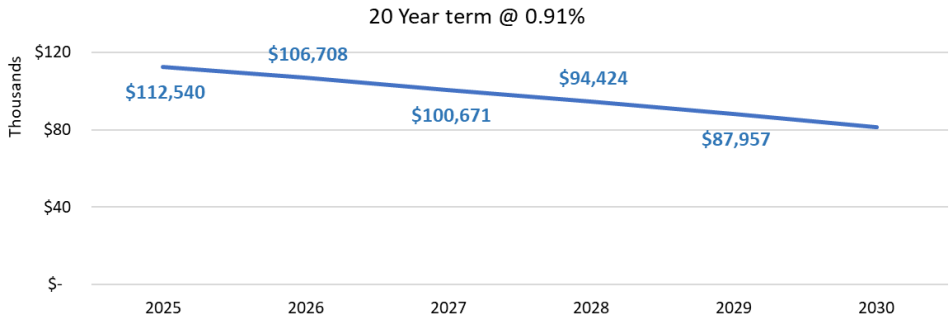
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Rate Information:

This service is funded by Parcel tax which fluctuates anytime subdivisions occur within the service area or the number of active parcels change due to BC Assessment exemptions.

Debt Summary:

- This debt instrument is subject to an interest rate reset and actuarial adjustment in 2026 resulting in an estimated payment increase of $1,7808. Actual rates will be known in 2026.



Budget Commentary and Service Goals:

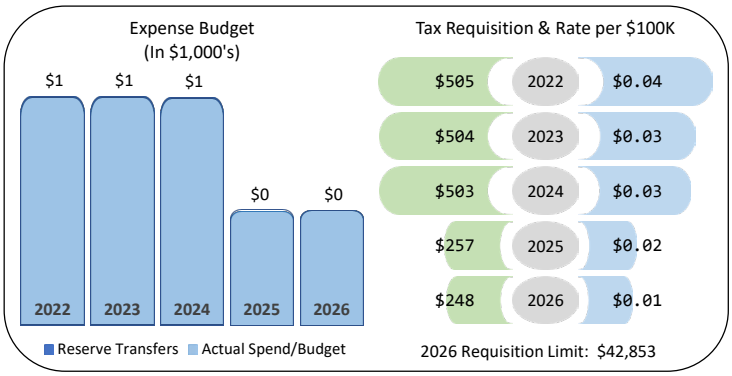
- In 2024, unanticipated legal costs were incurred related to the statutory right-of-way for the sewer line extension. The decline in parcel tax rates reflects the net effect of the reduced legal fees offset by increased debt servicing costs.
- Future goals including conducting 2026 Parcel Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

Function 536 - House Numbering Area C

Service Description

Function 501 - Geographic Information Systems now fulfills the service of assigning and managing house numbering in Electoral Area C. This service exists to provide funding to support Function 501.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is $0.277 per $1,000 of the assessed value of the Electoral Area C.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 257	$ 257	**$ 248**	$ 253	$ 253	$ 253	$ 253
Prior year surplus	-	-	**5**	-	-	-	-
	257	257	**253**	253	253	253	253
Expense:							
Operating expenses	252	257	**253**	253	253	253	253
	252	257	**253**	253	253	253	253
Surplus/(Deficit)	$ 5	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 204	$ 1	$ -	$ 5	$ 34	$ 3	$ 1	$ 0
Tax rate (per $100K)	$ 0.01	$ 0.05	$ -	$ 0.05	$ 0.04	$ 0.04	$ 0.01	$ 0.01
Average requisition, per folio:								
Area C	$ 0.10	$ 0.05	$ -	$ 0.04	$ 0.19	$ 0.06	$ 0.04	$ 0.00

Budget Commentary and Service Goals:

- Maintain current levels of service.

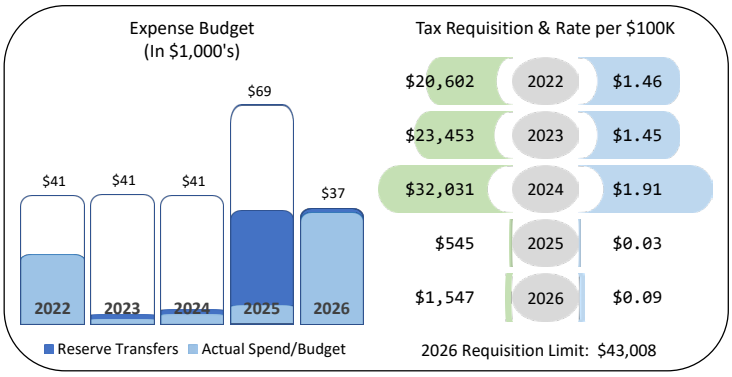
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Function 555 - Economic Development - Area 'C'

Service Description

This function provides financial assistance to organizations for the purpose of promoting, advancing or supporting activities and initiatives that enhance the economic health and prosperity of Electoral Area C.

The authority for this service was originally established through SLP on June 30, 1976 and converted to a service with Bylaw 149 on November 22, 2012. The maximum levy for this service is $0.278 per $1,000 of the assessed values of Electoral Area C.



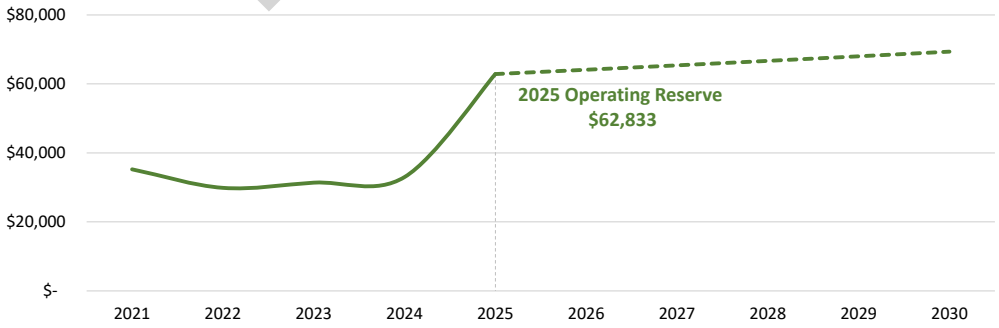
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 545	$ 545	**$ 1,547**	$ 35,433	$ 35,446	$ 35,459	$ 35,473
Other revenue	1,555	989	**1,257**	1,282	1,307	1,334	1,360
Prior year surplus	67,762	67,762	**33,873**	-	-	-	-
	69,862	69,296	**36,677**	36,715	36,753	36,793	36,833
Expense:							
Operating expenses	6,127	40,545	**35,420**	35,433	35,446	35,459	35,473
Transfers to reserves	29,862	28,751	**1,257**	1,282	1,307	1,334	1,360
	35,989	69,296	**36,677**	36,715	36,753	36,793	36,833
Surplus/(Deficit)	$ 33,873	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 1,271	$ 6	$ -	$ 29	$ 215	$ 16	$ 9	$ 1
Tax rate (per $100K)	$ 0.09	$ 0.31	$ -	$ 0.30	$ 0.22	$ 0.27	$ 0.09	$ 0.09
Average requisition, per folio:								
Area C	$ 0.60	$ 0.31	$ -	$ 0.22	$ 1.18	$ 0.35	$ 0.24	$ 0.01

Reserves Summary:



Budget Commentary and Service Goals:

- Current Projections include grants paid to November 10, 2025.
- Budget maintains the grant contingency budget at $35,000 and transfers any additional surplus to be transferred to reserves to be held for future distribution.
- Budget is available annually for economic initiatives in the area to achieve the Board's strategic goals as they relate to community well being, climate resiliency, and good governance.

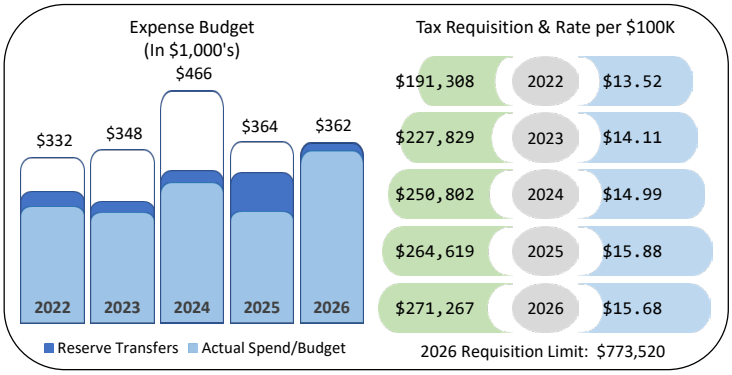
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Function 618 - Community Parks Area C

Service Description

There are 17 community parks in Electoral Area C, serving a population of 2,882 (2021 Census) as well as the many visitors and tourists to the area. There are also 4 provincial parks on the island and several marine parks within the greater electoral area.

The authority for this service was originally established through SLP #67 (Div XLV) on October 29, 1987 and subsequently converted to a local service area with Bylaw 2097. The maximum levy for this service is $0.50 per $1,000 of the assessed values of Electoral Area C.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 264,619	$ 264,619	**$ 271,267**	$ 352,763	$ 355,870	$ 359,044	$ 362,288
Government transfers	20,274	25,079	**-**	-	-	-	-
Other revenue	15,534	13,454	**12,353**	12,690	13,033	13,384	13,742
Transfers from reserves	20,274	25,079	**-**	-	-	-	-
Prior year surplus	59,436	36,104	**78,456**	-	-	-	-
	380,136	364,335	**362,076**	365,453	368,903	372,428	376,030
Expense:							
Operating expenses	224,226	346,381	**345,223**	348,263	351,370	354,544	357,788
Transfers to reserves	77,454	17,954	**16,853**	17,190	17,533	17,884	18,242
	301,680	364,335	**362,076**	365,453	368,903	372,428	376,030
Surplus/(Deficit)	$ 78,456	$ -	**$ -**	$ -	$ -	$ -	$ -

Capital Summary:

Project Title	2025 Carry	2026	2027	2028	2029	2030	Funding
Q-Cove Village Trail System	$ 21,055	-	-	-	-	-	Gas Tax
Construction of a pathway along the Harper Rd sewer easement. Development of the trail is contained within the 2007 Q-Cove Village Plan .							
Surge Narrows Marine Infrastructure Renewal	$ 2,409,829	-	-	-	-	-	Grant / Reserves / Gas Tax
Revitalization of the Surge Narrows Store, boardwalk and floating dock. Funding for this project include $300K Growing Communities, $1.99M Provincial, and $400K Reserves.							
Blenkin Park Playground Replacement	$ 30,410	$ 70,000	-	-	-	-	Gas Tax
Blenkin Daycare playground removal and replacement as asset reaching the end of its useful life.							
Evan's Bay Wharf Refurbishment	-	-	$ 150,000	-	-	-	Gas Tax
Refurbishment of Evans Bay Wharf trestle.							
Granite Bay Wharf Refurbishment	$ 48,963	-	$ 600,000	-	-	-	Gas Tax
Refurbishment of Granite Bay Wharf including float replacement and shoreline restoration.							
Hoskyn Wharf Extension	$ 8,740	-	-	-	-	-	Gas Tax
Hoskyn wharf extension. Wharf at capacity during peak times and in need of expansion.							
Hoskyn Parking Expansion	-	$ 200,000	-	-	-	-	Gas Tax
Expansion of existing parking area to better accommodate park visitation, supporting recreation and tourism.							
Active Transportation Capital Works	-	$ 1,400,000	-	-	-	-	Grants
The project includes the Quathiaski Cove pathway, the Heriot Bay–Rebecca Spit connection, and various improvements identified in the Active Transportation Network Plan to support transportation initiatives and safely move people through the community.							

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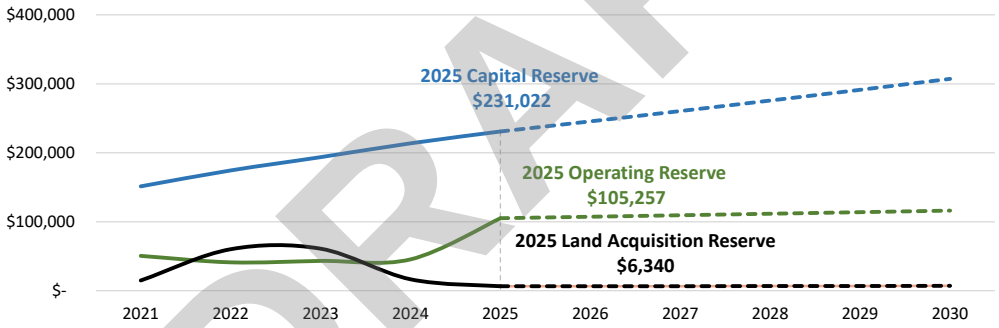
Impact of the Capital Plan on the Operating Budget: The projects for this function are primarily restoration of existing infrastructure that has established operating budgets so there is little impact anticipated. The Hoskyn park lot expansion is anticipated to have little effect on the Operating Budget. The Surge Narrows Marine Infrastructure project is anticipated to increase repairs and maintenance expenses marginally.

Refurbishing wharves may significantly benefit the operating budget. By restoring and upgrading these structures, the lifespan of the wharves is extended, reducing the need for costly replacements and emergency repairs. This proactive maintenance leads to more predictable and controlled expenses. Refurbished wharves also operate more efficiently and safely, potentially lowering insurance costs and attracting more activity, which can increase potential for revenue generation. Overall, investing in wharf refurbishment enhances asset reliability, promotes economic activity, and contributes to long-term cost savings and financial stability in the operating budget.

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 222,819	$ 1,130	$ -	$ 5,089	$ 37,727	$ 2,861	$ 1,503	$ 139
Tax rate (per $100K)	$ 15.68	$ 54.89	$ -	$ 53.32	$ 38.42	$ 47.05	$ 15.68	$ 15.68
Average requisition, per folio:								
Area C	$ 104.71	$ 53.79	$ -	$ 39.45	$ 206.16	$ 60.87	$ 41.74	$ 2.10

Reserves Summary:



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Budget Commentary and Service Goals:

- Government transfers and transfers from reserves variances relate to BC Active Transportation Network grant project.
- 2025 budget includes $27,000 combined increase to various Contracted Service contingencies for increased maintenance on several parks.
- The expense variance is primarily due to the partial amalgamation of Function 132 (Wharves) with the Parks service. Historically, the three Transport Canada–funded wharves were budgeted separately from the Parks service; however, with construction now underway, the two service budgets are being consolidated. Operating expenses have shifted to Function 132 to align with the current construction activities. Both functions remain within budget, and reserve transfers are being used to stabilize requisition impacts during the transition.
- 2.5% requisition increase currently estimated for 2026 to account for inflation and increased activity related to reconstruction of the three wharves.

2025 Completed projects include:

- Q-Cove trails Harper Rd trail extension complete.
- Hoskyn Wharf extension complete.
- Hoskyn parking area tenure application submitted.
- Surge Narrows Marine Revitalization.
- Detailed wharf design.

- Tenure area expansion.
- Preliminary site clearing and cleanup of upland building site.
- Seafloor cleanup.
- Groundwater well installation and pump testing.
- Active Transportation Network Plan complete.
- Application package prepared for Quathiaski Cove Rd trail project (BC Active Transportation Infrastructure Grant)
- Blenkin Park playground surfacing replacement complete.
- Evans Bay and Granite Bay wharf inspections.
- Beach access signs installed at Bold Point and Ferry roads.
- Ongoing planning for other phase 2 and 3 beach access sites.
- Danger tree assessments and mitigation in “Quadra Links” Park, Granite Bay Park, Esplanade Park and Blenkin Memorial Park.

2026 Service Goals

- Complete the refurbishment of the Surge Narrows and Owen Bay wharves.
- Commence construction on the Surge Narrows Marine Revitalization Project.
- Complete the Granite Bay Shoreline Restoration project.
- Complete the Blenkin Park playground equipment replacement.
- Continued refurbishment of the Granite Bay wharf.
- Continued planning and development of beach access sites.
- Continue planning and design work for active transportation projects.

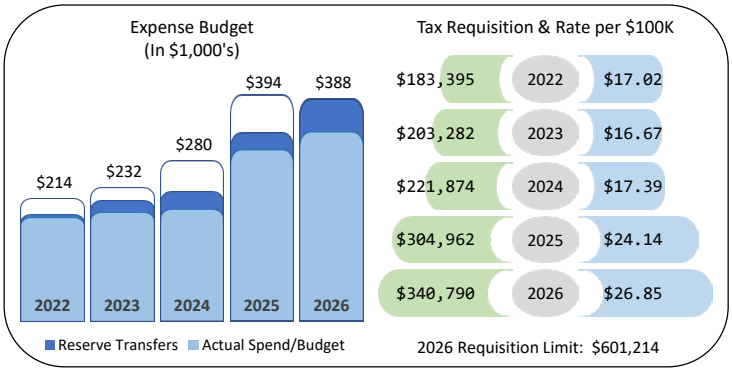
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Function 685 - Quadra Island Community Hall — Electoral Area C

Service Description

This function provides funding for the operation of the Blenkin Memorial Community Hall. The SRD owns the building and contracts the operations to the Quadra Island Recreation Society.

The authority for this service was originally established through Bylaw 1363 on September 30, 1991, with subsequent amendments with Bylaw 2244. The maximum levy for this service is $0.50 per $1,000 of the assessed values of Electoral Area C.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 304,962	$ 304,962	**$ 340,790**	$ 405,082	$ 416,816	$ 429,017	$ 441,703
Grants in lieu	550	550	**640**	640	640	640	640
Other revenue	5,163	3,269	**3,483**	4,653	6,745	8,880	11,058
Transfers from reserves	28,000	85,000	**22,000**	-	-	-	-
Prior year surplus	10,655	392	**21,006**	-	-	-	-
	349,330	394,173	**387,919**	410,375	424,201	438,537	453,401
Expense:							
Operating expenses	298,161	365,904	**329,436**	305,722	317,456	329,657	342,343
Transfers to reserves	30,163	28,269	**58,483**	104,653	106,745	108,880	111,058
	328,324	394,173	**387,919**	410,375	424,201	438,537	453,401
Surplus/(Deficit)	$ 21,006	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 309,428	$ 1,282	$ -	$ 1,837	$ 25,171	$ 1,252	$ 1,767	$ 53
Tax rate (per $100K)	$ 26.85	$ 93.97	$ -	$ 91.29	$ 65.78	$ 80.55	$ 26.85	$ 26.85
Average requisition, per folio:								
Area C	$ 201.58	$ 116.56	$ -	$ 87.47	$ 264.96	$ 96.34	$ 103.93	$ 2.11

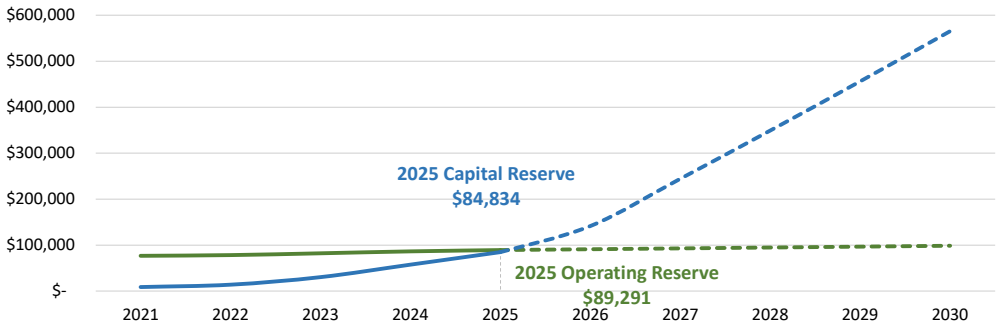
Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
QI Hall Seismic Upgrades	$ 81,192	-	-	-	-	-	Grants
Seismic upgrade at the community hall that was 100% funded by Provincial grant. Grant received in 2017 and project has been completed.							

Impact of the Capital Plan on the Operating Budget: Seismic upgrades to a community center offer numerous benefits. By enhancing the building's structural integrity, these upgrades ensure the safety of occupants during an earthquake, reducing the risk of injury and potential liability costs. This proactive measure can also lower insurance premiums and avoid costly post-disaster repairs. Furthermore, a seismically upgraded community center remains operational after an earthquake, providing a critical space for emergency response and community support. Overall, investing in seismic upgrades enhances public safety, protects assets, and contributes to long-term financial stability.

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Reserves Summary:



Budget Commentary and Service Goals:

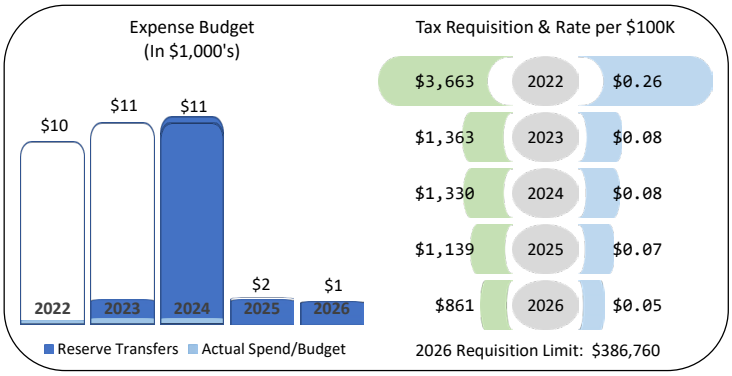
- $22,000 Transfer from Reserves is Gas Tax funds to support Quadra Island Community Hall Condition Assessment. Project is being carried forward.
- The 2025 budget included a $35,000 contingency for a potential capital contribution; however, no expenditures were incurred during the year. A building assessment is currently underway, and its findings will guide future capital planning and investment requirements. The unspent 2025 contingency has been transferred to reserves, where it will remain available to support future capital needs once the assessment is complete.
- Requisition increase of $35,868 to fund higher annual operating contract costs and increased capital reserve transfers. Beginning in 2027, capital reserve transfers are forecast to increase for building funds in advance of planned work on the Community Hall.

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Function 698 - Heritage Conservation - Area C

Service Description

In 2000, under the Municipal Act (now the Local Government Act) and the Regional District of Comox-Strathcona Heritage Conservation Extended Service Establishment Bylaw No. 2183, 1999, Bylaw No. 2182 (CSRD), this service was established for all electoral areas (however this has changed over time – see related bylaws below). This was pursuant to Part 27 of the pre-RS2015 LGA, which is now Part 15. The maximum levy for this service is $0.25 per $1,000 of the assessed value of Electoral Area C.



Related bylaws:

- Bylaw No. 2183, being Heritage Conservation Extended Service Establishment Bylaw, 1999.

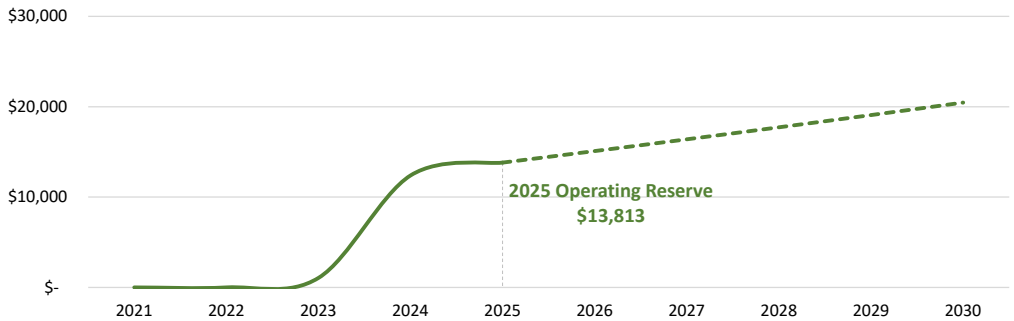
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 1,139	$ 1,139	**$ 861**	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Other revenue	425	372	**276**	302	328	354	381
Prior year surplus	-	-	**139**	-	-	-	-
	1,564	1,511	**1,276**	1,302	1,328	1,354	1,381
Expense:							
Operating expenses	-	139	**-**	-	-	-	-
Transfers to reserves	1,425	1,372	**1,276**	1,302	1,328	1,354	1,381
	1,425	1,511	**1,276**	1,302	1,328	1,354	1,381
Surplus/(Deficit)	$ 139	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 707	$ 4	$ -	$ 16	$ 120	$ 9	$ 5	$ 0
Tax rate (per $100K)	$ 0.05	$ 0.17	$ -	$ 0.17	$ 0.12	$ 0.15	$ 0.05	$ 0.05
Average requisition, per folio:								
Area C	$ 0.33	$ 0.17	$ -	$ 0.13	$ 0.65	$ 0.19	$ 0.13	$ 0.01

Reserves Summary:



Budget Commentary and Service Goals:

- Budget consists of a $1,000 reserve transfer to accumulate funds for future projects.

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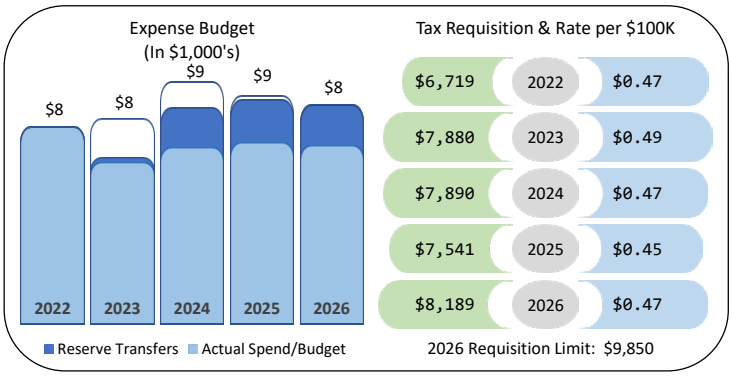
Function 770 - Electoral Area C Street Lighting Service

Service Description

This function provides street lighting to the Quathiaski Cove area of Electoral Area C.

The authority for this service was originally established through Bylaw 64 on June 28, 1971, with subsequent amendments with Bylaws 188 and 2539 (CSRD) and Bylaw 506 (SRD).

Maximum requisition for this service is $9,850.



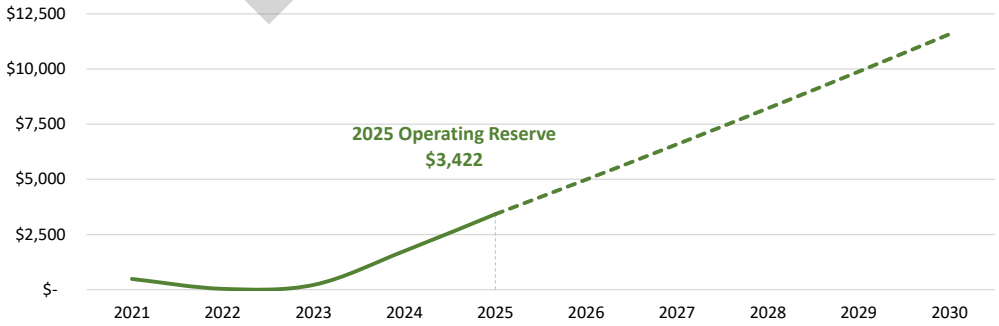
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 7,541	$ 7,541	**$ 8,189**	$ 8,558	$ 8,769	$ 8,987	$ 9,211
Other revenue	84	53	**68**	100	132	164	198
Prior year surplus	1,149	1,148	**164**	-	-	-	-
	8,774	8,742	**8,421**	8,658	8,901	9,151	9,409
Expense:							
Operating expenses	6,942	7,105	**6,853**	7,058	7,269	7,487	7,711
Transfers to reserves	1,668	1,637	**1,568**	1,600	1,632	1,664	1,698
	8,610	8,742	**8,421**	8,658	8,901	9,151	9,409
Surplus/(Deficit)	$ 164	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 6,726	$ 34	$ -	$ 154	$ 1,139	$ 86	$ 45	$ 4
Tax rate (per $100K)	$ 0.47	$ 1.66	$ -	$ 1.61	$ 1.16	$ 1.42	$ 0.47	$ 0.47
Average requisition, per folio:								
Area C	$ 3.16	$ 1.62	$ -	$ 1.19	$ 6.22	$ 1.84	$ 1.26	$ 0.06

Reserves Summary:



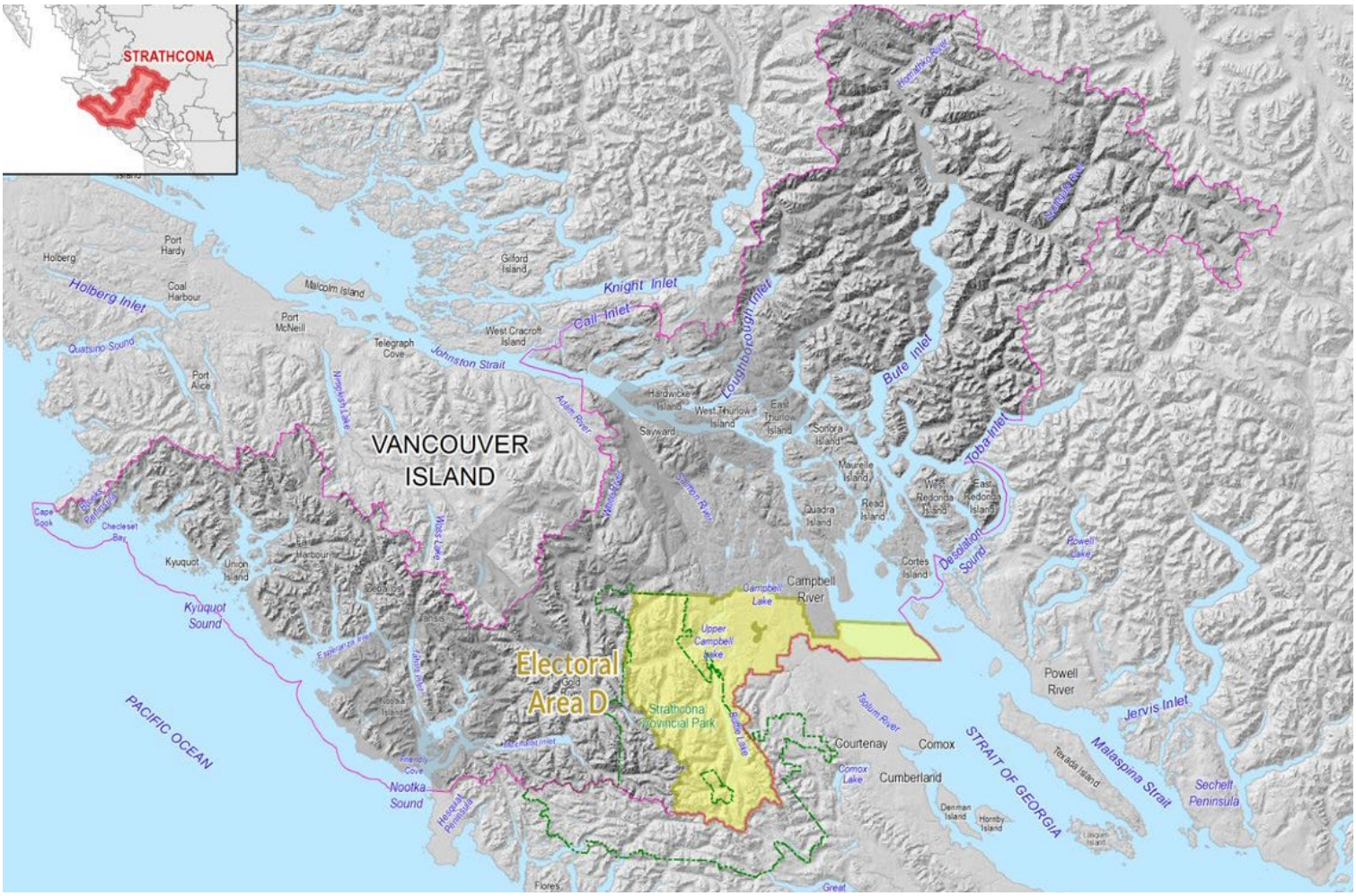
Budget Commentary and Service Goals:

- Anticipated to be within budget.
- The function continues to maintain a modest reserve transfer to rebuild funds for potential new light standards and to offset any cost overages. This is necessary given the function is subject to a fixed maximum requisition limit that cannot be exceeded.

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Electoral Area D

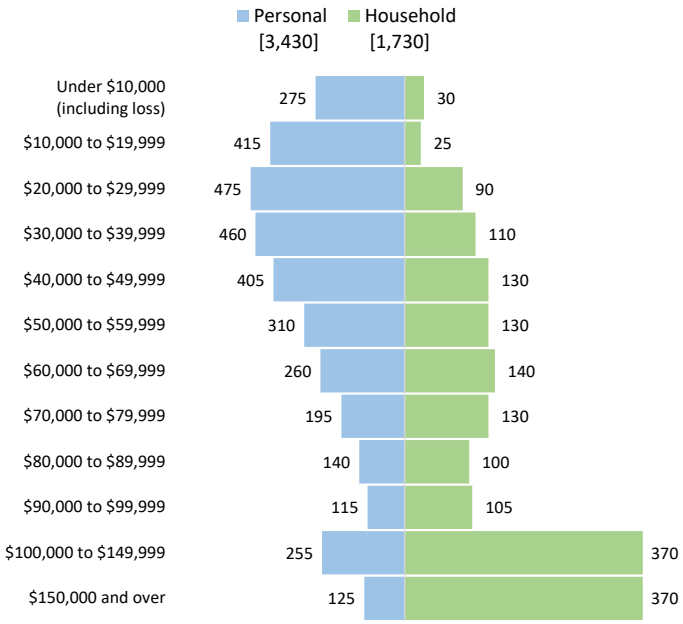
Oyster Bay - Buttle Lake



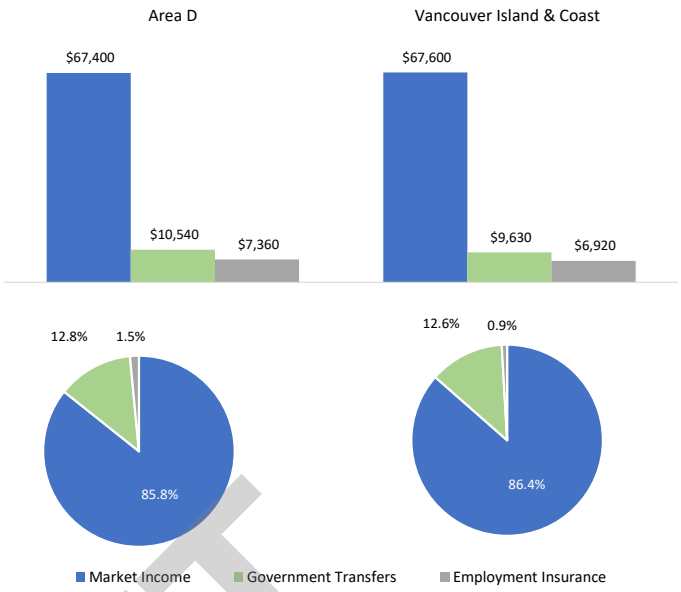
[Electoral Area D](#) of the Strathcona Regional District (SRD) covers just under 1,850 square kilometres. The area runs from Jubilee Parkway to the Oyster River and east into Strathcona Provincial Park.

Within this vibrant and beautiful area there is an abundance of recreational opportunities, ranging from swimming potholes, waterfall adventures and beautiful ocean beaches to miles of mountain bike and hiking trails, wildlife viewing and water sports such as kayaking, boating and fishing.

Area D Income Distribution

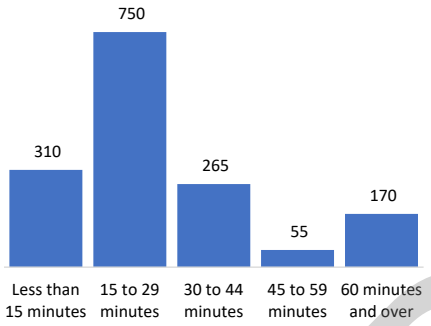


Income Source and Average Value vs. Region

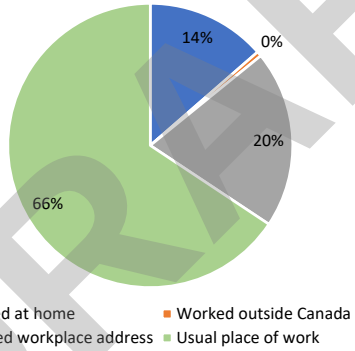


Communiting Duration

(not including work-from-home)

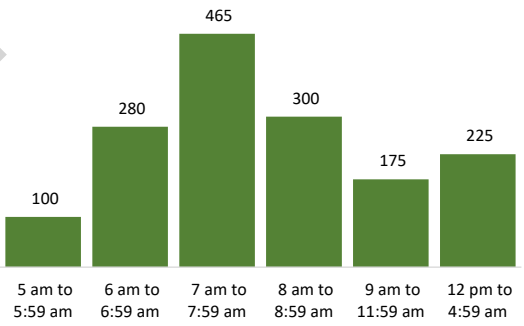


Place of Work



Time Leaving for Work

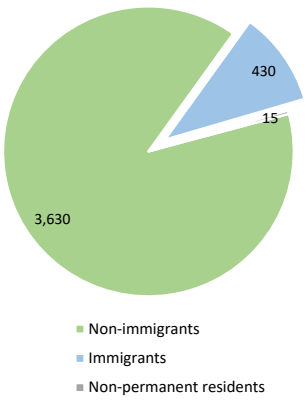
(not including work-from-home)



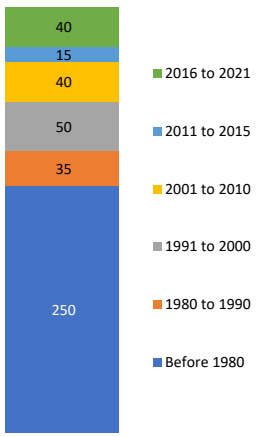
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Immigration Profile

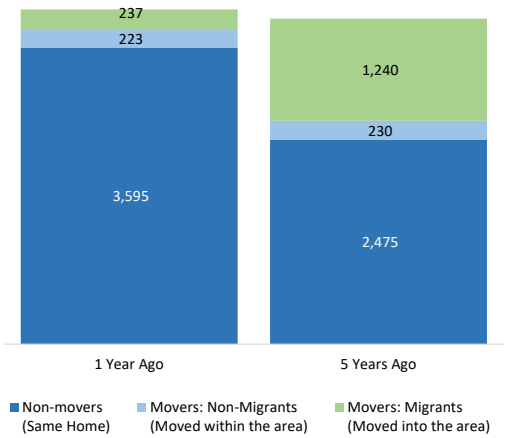
Population Distibution



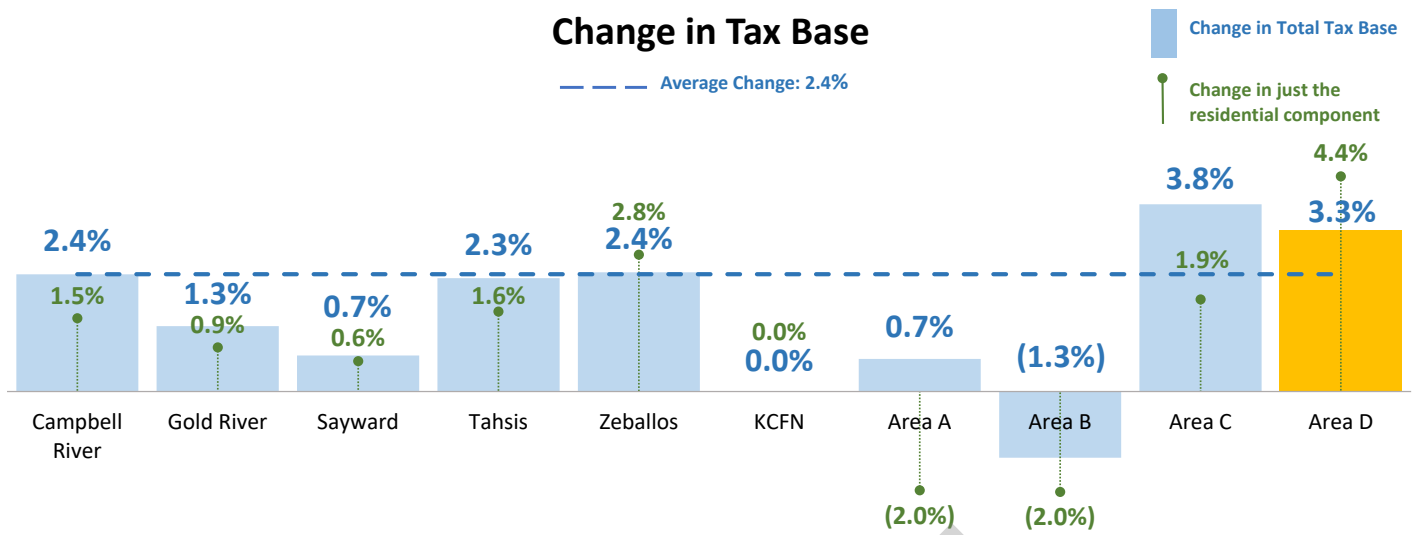
Period of Immigration

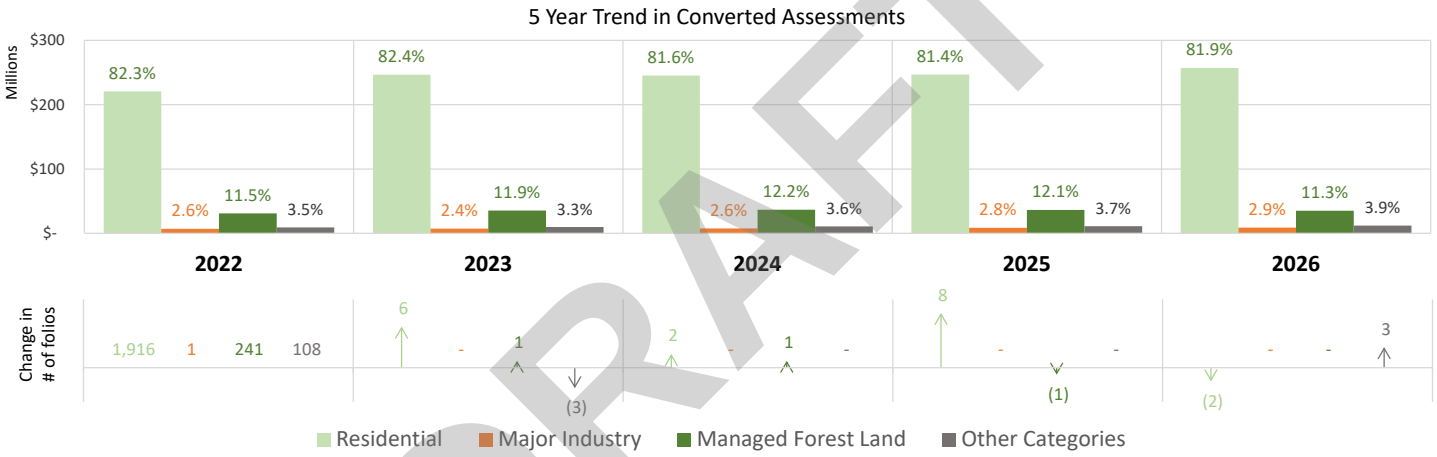


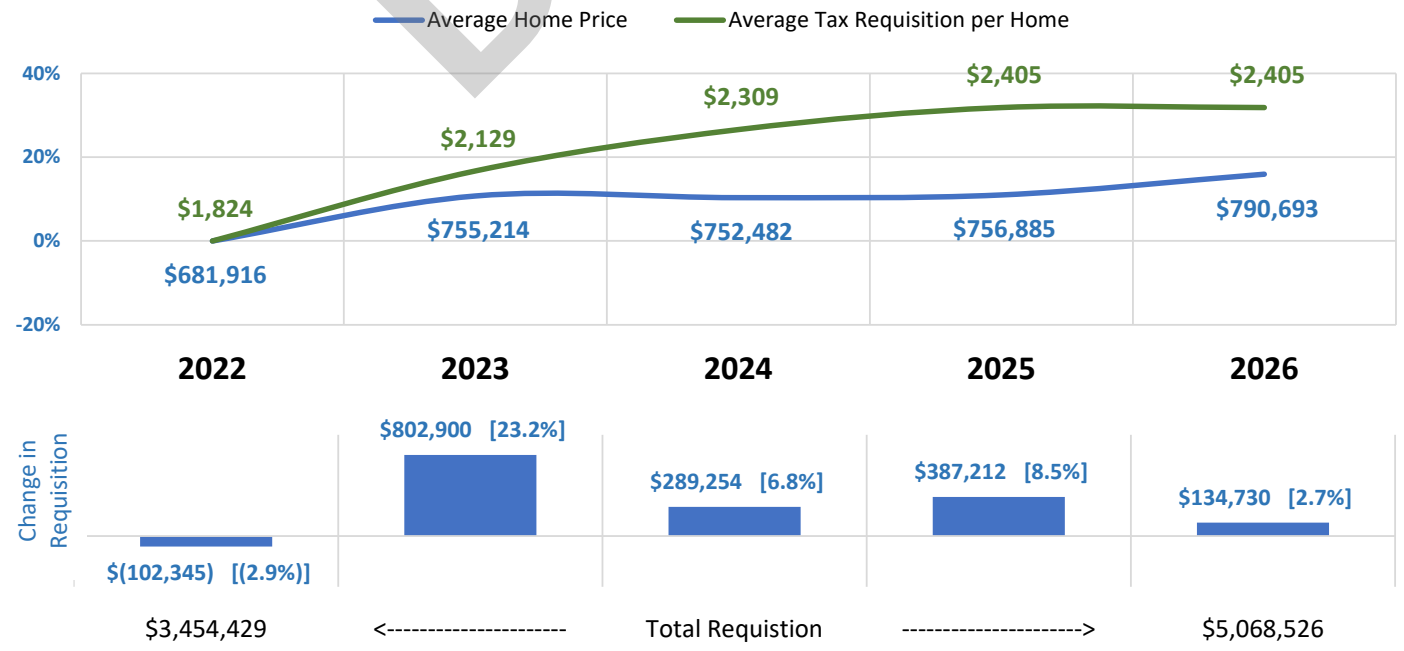
Mobility Profile



Pkg. Pg.219


Change in Tax Base
Change in Total Tax Base
Average Change: 2.4%
Change in just the residential component
2.4%
1.5%
1.3%
0.9%
0.7%
0.6%
2.3%
1.6%
2.8%
2.4%
0.0%
0.0%
0.7%
(1.3%)
3.8%
1.9%
4.4%
3.3%
(2.0%)
(2.0%)
Campbell River
Gold River
Sayward
Tahsis
Zeballos
KCFN
Area A
Area B
Area C
Area D


5 Year Trend in Converted Assessments
Millions
$300
$200
$100
$-
82.3%
2.6%
11.5%
3.5%
82.4%
2.4%
11.9%
3.3%
81.6%
2.6%
12.2%
3.6%
81.4%
2.8%
12.1%
3.7%
81.9%
2.9%
11.3%
3.9%
2022
2023
2024
2025
2026
Change in # of folios
1,916
1
241
108
6
1
(3)
2
1
8
(1)
3
(2)
Residential
Major Industry
Managed Forest Land
Other Categories


Average Home Price
Average Tax Requisition per Home
40%
20%
0%
-20%
$1,824
$2,129
$2,309
$2,405
$2,405
$681,916
$755,214
$752,482
$756,885
$790,693
2022
2023
2024
2025
2026
Change in Requisition
$(102,345) [(2.9%)]
$802,900 [23.2%]
$289,254 [6.8%]
$387,212 [8.5%]
$134,730 [2.7%]
$3,454,429
<----------
Total Requistion
---------->
$5,068,526

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Property Tax Requisition Summary
Estimated 2025 to 2026 Tax Rate Change

Based on BC Assessment Completed Roll (March 2025)

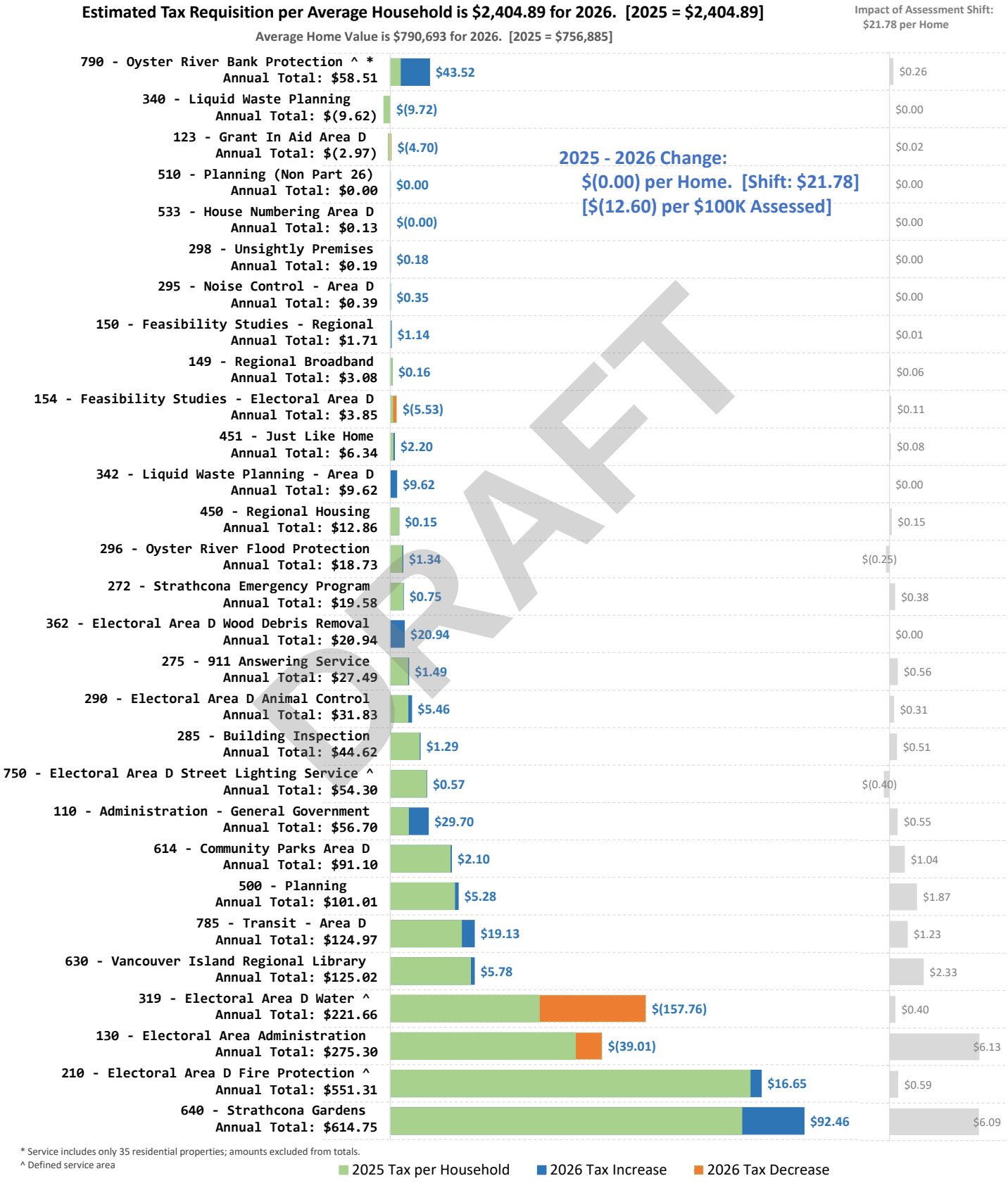
Function	Requisition 2025 Actual	Requisition 2026 Budget	$ Change	% Change	Estimated Tax (per $100K) 2025 Actual	2026 Budget	$ Change
Corporate Services:							
110 - Administration and General Government	$ 71,275	$ 147,946	$ 76,671	107.6 %	$ 3.57	$ 7.17	$ 3.60
Regional Services:							
149 - Regional Broadband	7,708	8,032	325	4.2 %	0.39	0.39	0.00
150 - Regional Feasibility Studies	1,499	4,469	2,970	198.1 %	0.08	0.22	0.14
272 - Strathcona Emergency Program	49,689	51,083	1,394	2.8 %	2.49	2.48	(0.01)
275 - 911 Emergency Answering Service	68,655	71,740	3,085	4.5 %	3.44	3.48	0.04
450 - Regional Housing	33,558	33,566	8	0.0 %	1.68	1.63	(0.05)
451 - Just Like Home	10,933	16,542	5,609	51.3 %	0.55	0.80	0.25
510 - Planning Non Part 26	-	11	11	100.0 %	-	0.00	0.00
Electoral Areas:							
130 - Electoral Area Administration	829,701	718,353	(111,348)	(13.4)%	41.53	34.82	(6.71)
340 - Liquid Waste Management	262	(25,113)	(25,375)	(9,668.1)%	0.01	- 1.22	(1.23)
500 - Planning	252,727	263,580	10,853	4.3 %	12.65	12.78	0.13
630 - Vancouver Island Regional Library	314,776	326,218	11,442	3.6 %	15.75	15.81	0.06
Electoral Area D:							
123 - Area D Grants In Aid	4,544	(7,761)	(12,305)	(270.8)%	0.23	- 0.38	(0.60)
154 - Area D Feasibility Studies	24,750	10,038	(14,712)	(59.4)%	1.24	0.49	(0.75)
210 - Campbell River Fire ^	639,279	658,456	19,177	3.0 %	67.97	67.34	(0.63)
285 - Building Inspection	114,378	116,427	2,049	1.8 %	5.72	5.64	(0.08)
290 - Area D Animal Control	69,622	83,057	13,435	19.3 %	3.48	4.03	0.54
295 - Noise Control	111	1,014	903	813.5 %	0.01	0.05	0.04
296 - Area D Flood Protection ^	7,643	8,350	707	9.3 %	2.29	2.35	0.06
298 - Unsightly Premises	37	494	457	1,235.1 %	0.00	0.02	0.02
319 - Electoral Area D Water ^	499,482	291,495	(207,987)	(41.6)%	48.44	27.13	(21.31)
342 - Liquid Waste Management - Area D	-	25,113	25,113	100.0 %	-	1.22	1.22
362 - Electoral Area D Wood Debris Removal	-	54,635	54,635	100.0 %	-	2.65	2.65
533 - Area D House Numbering	358	349	(9)	(2.5)%	0.02	0.02	(0.00)
614 - Area D Parks	234,939	237,709	2,770	1.2 %	11.76	11.52	(0.24)
750 - Area D Street Lighting ^	39,010	39,717	707	1.8 %	7.65	7.34	(0.31)
785 - Area D Transit	279,397	326,104	46,707	16.7 %	13.98	15.81	1.82
790 - Oyster River Bank Protection ^ *	728	2,793	2,065	283.7 %	2.30	8.35	6.05
Strathcona Gardens:							
640 - Strathcona Gardens	1,378,734	1,604,107	225,373	16.3 %	69.01	77.75	8.74
Total Requisition	**$ 4,933,796**	**$ 5,068,526**	**$ 134,730**	**2.7 %**	**$ 313.92**	**$ 301.32**	**$ (12.60)**

^ specified area

** - Function 790 removed from total as the service only applies to 35 homes and materially lowered the overall estimated change.*

Average Residential Property Value:	**$ 756,885**	**$ 790,693**
Estimated Tax Per Average Residential Property	**$ 2,404.89**	**$ 2,404.89**

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Estimated Tax Requisition per Average Household is $2,404.89 for 2026. [2025 = $2,404.89]
Average Home Value is $790,693 for 2026. [2025 = $756,885]
Impact of Assessment Shift: $21.78 per Home
790 - Oyster River Bank Protection ^ * Annual Total: $58.51
$43.52
$0.26
340 - Liquid Waste Planning Annual Total: $(9.62)
$(9.72)
$0.00
123 - Grant In Aid Area D Annual Total: $(2.97)
$(4.70)
$0.02
510 - Planning (Non Part 26) Annual Total: $0.00
$0.00
$0.00
533 - House Numbering Area D Annual Total: $0.13
$(0.00)
$0.00
298 - Unsightly Premises Annual Total: $0.19
$0.18
$0.00
295 - Noise Control - Area D Annual Total: $0.39
$0.35
$0.00
150 - Feasibility Studies - Regional Annual Total: $1.71
$1.14
$0.01
149 - Regional Broadband Annual Total: $3.08
$0.16
$0.06
154 - Feasibility Studies - Electoral Area D Annual Total: $3.85
$(5.53)
$0.11
451 - Just Like Home Annual Total: $6.34
$2.20
$0.08
342 - Liquid Waste Planning - Area D Annual Total: $9.62
$9.62
$0.00
450 - Regional Housing Annual Total: $12.86
$0.15
$0.15
296 - Oyster River Flood Protection Annual Total: $18.73
$1.34
$(0.25)
272 - Strathcona Emergency Program Annual Total: $19.58
$0.75
$0.38
362 - Electoral Area D Wood Debris Removal Annual Total: $20.94
$20.94
$0.00
275 - 911 Answering Service Annual Total: $27.49
$1.49
$0.56
290 - Electoral Area D Animal Control Annual Total: $31.83
$5.46
$0.31
285 - Building Inspection Annual Total: $44.62
$1.29
$0.51
750 - Electoral Area D Street Lighting Service ^ Annual Total: $54.30
$0.57
$(0.40)
110 - Administration - General Government Annual Total: $56.70
$29.70
$0.55
614 - Community Parks Area D Annual Total: $91.10
$2.10
$1.04
500 - Planning Annual Total: $101.01
$5.28
$1.87
785 - Transit - Area D Annual Total: $124.97
$19.13
$1.23
630 - Vancouver Island Regional Library Annual Total: $125.02
$5.78
$2.33
319 - Electoral Area D Water ^ Annual Total: $221.66
$(157.76)
$0.40
130 - Electoral Area Administration Annual Total: $275.30
$(39.01)
$6.13
210 - Electoral Area D Fire Protection ^ Annual Total: $551.31
$16.65
$0.59
640 - Strathcona Gardens Annual Total: $614.75
$92.46
$6.09
2025 - 2026 Change:
$(0.00) per Home. [Shift: $21.78]
[$(12.60) per $100K Assessed]
* Service includes only 35 residential properties; amounts excluded from totals.
^ Defined service area
2025 Tax per Household
2026 Tax Increase
2026 Tax Decrease

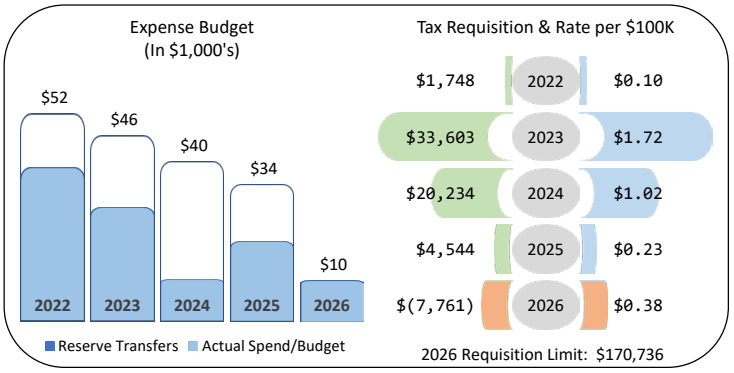
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Function 123 – Grants in Aid — Electoral Area D

Service Description

The purpose of this service is to provide financial resources that can be awarded for assistance to registered non-profit and other organizations to provide programs and services that serve the local community or provide a regional benefit. Proposals for funding from this program are brought forward by the electoral area director and are decided on by the Board. The authority for this service is provided through the *Local Government Act*, section 263(1)(c).

The total amount of financial assistance provided in any calendar year cannot exceed $0.10 per $1,000 of the assessed value in the region.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 4,544	$ 4,544	**$ (7,761)**	$ 10,363	$ 10,374	$ 10,385	$ 10,397
Prior year surplus	33,654	29,487	**18,113**	-	-	-	-
	38,198	34,031	**10,352**	10,363	10,374	10,385	10,397
Expense:							
Operating expenses	20,085	34,031	**10,352**	10,363	10,374	10,385	10,397
	20,085	34,031	**10,352**	10,363	10,374	10,385	10,397
Surplus/(Deficit)	$ 18,113	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ (5,740)	$ (81)	$ (344)	$ (37)	$ (214)	$ (1,328)	$ (16)	$ (1)
Tax rate (per $100K)	$ (0.38)	$ (1.32)	$ (1.28)	$ (1.28)	$ (0.92)	$ (1.13)	$ (0.38)	$ (0.38)
Average requisition, per folio:								
Area D	$ (2.97)	$ (3.36)	$ (344.35)	$ (1.75)	$ (7.91)	$ (5.49)	$ (1.94)	$ (0.05)

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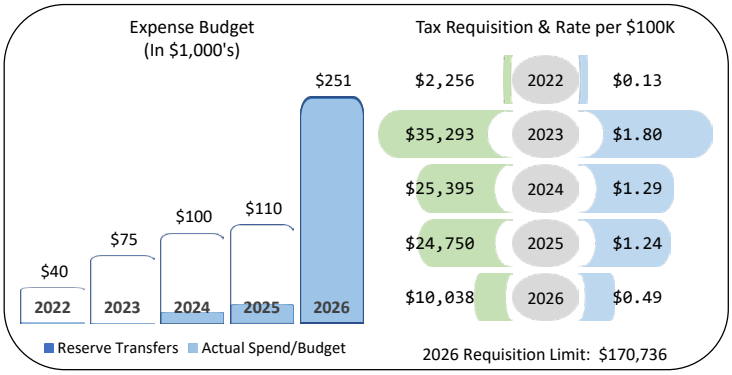
Budget Commentary and Service Goals:

- Grant in aid budgets allocated by the Board annually to provide funding for projects or events that benefit the area.
- Funds are distributed to achieve the Board's strategic goals as they relate to community well being, climate resiliency, and good governance.
- The 2026 Grant In Aid contingency budget of $10,000 has been reduced, resulting in a negative requisition amount.

Service Description

The purpose of this service is to provide funds to support the study of potential new services for the electoral area. If a regional district undertakes a service after conducting a feasibility study in respect of the service, the costs of that study are deemed to be costs of that service. The authority for this service which was established on October 30, 2000 is provided through the Local Government Act, section 379(4).

The maximum levy for this service cannot exceed $0.10 per $1,000 of the assessed value in the region.



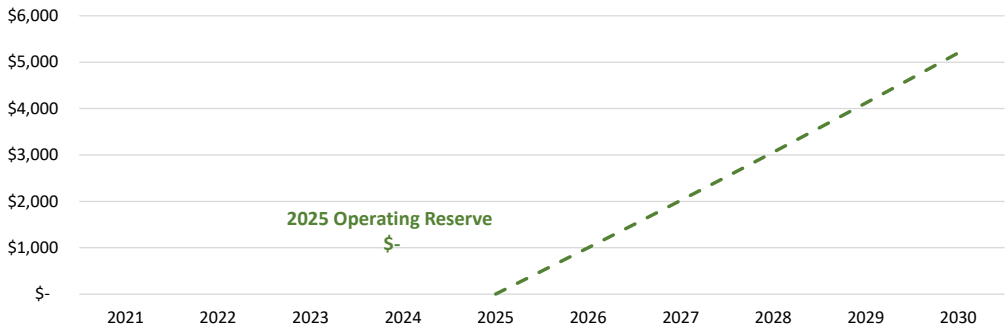
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 24,750	$ 24,750	**$ 10,038**	$ 101,000	$ 101,000	$ 101,000	$ 101,000
Other revenue	-	-	**-**	20	40	61	82
Transfers from reserves	-	-	**150,000**	-	-	-	-
Prior year surplus	87,520	85,000	**90,962**	-	-	-	-
	112,270	109,750	**251,000**	101,020	101,040	101,061	101,082
Expense:							
Operating expenses	21,308	109,750	**250,000**	100,000	100,000	100,000	100,000
Transfers to reserves	-	-	**1,000**	1,020	1,040	1,061	1,082
	21,308	109,750	**251,000**	101,020	101,040	101,061	101,082
Surplus/(Deficit)	$ 90,962	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 7,425	$ 104	$ 445	$ 48	$ 276	$ 1,718	$ 20	$ 2
Tax rate (per $100K)	$ 0.49	$ 1.70	$ 1.65	$ 1.65	$ 1.19	$ 1.46	$ 0.49	$ 0.49
Average requisition, per folio:								
Area D	$ 3.85	$ 4.35	$ 445.37	$ 2.27	$ 10.23	$ 7.10	$ 2.51	$ 0.07

Reserve Summary:



Budget Commentary and Service Goals:

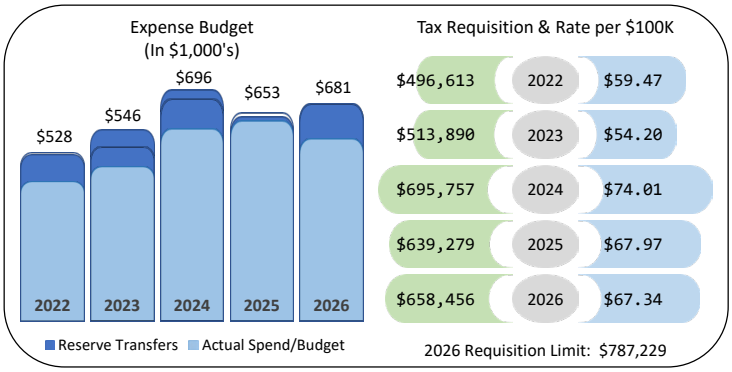
- Service maintaining a $100,000 base budget.
- Active studies include $150,000 Area D Stormwater Feasibility Study funded by Community Works Funds (Gas Tax).
- New operating reserve proposed for 2026 to help stabilize cash flow and manage fluctuations in annual operating costs.

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Service Description

The Regional District contracts with the City of Campbell River for fire protection in a defined area of Electoral Area D. The costs are shared based on assessed values with Area D residents paying approximately 7% of the overall cost of the City's fire services; including any capital costs used to provide those services such as fire halls, fleet vehicles, and equipment.

The authority for this service was originally established December 22, 1977 through Supplementary Letters Patent (SLP) and then converted under SRD Bylaw 618 to update the service name and establish a requisition limit of $0.82 per $1,000 of assessed value.



Operating Budget:

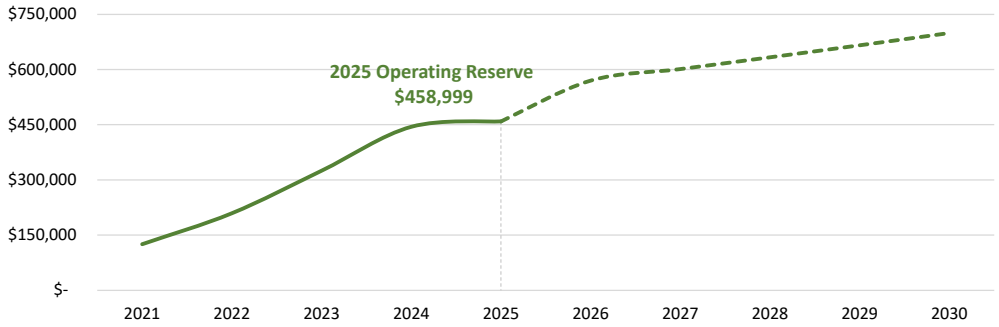
	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 639,279	$ 639,279	**$ 658,456**	$ 735,424	$ 598,388	$ 626,849	$ 656,724
Other revenue	14,663	13,330	**9,180**	11,402	12,030	12,671	13,324
Prior year surplus	-	-	**13,591**	-	-	-	-
	653,942	652,609	**681,227**	746,826	610,418	639,520	670,048
Expense:							
Operating expenses	617,595	631,186	**570,120**	715,424	578,388	606,849	636,724
Transfers to reserves	14,663	13,330	**111,107**	31,402	32,030	32,671	33,324
Prior year deficit	8,093	8,093	**-**	-	-	-	-
	640,351	652,609	**681,227**	746,826	610,418	639,520	670,048
Surplus/(Deficit)	$ 13,591	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 640,068	$ 9,301	$ -	$ 105	$ 8,875	$ -	$ 86	$ 21
Tax rate (per $100K)	$ 67.34	$ 235.69	$ -	$ 228.96	$ 164.98	$ -	$ 67.34	$ 67.34
Average requisition, per folio:								
Area D	$ 551.31	$ 1,033.47	$ -	$ 105.32	$ 806.81	$ -	$ 42.83	$ 3.02

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Reserve Summary:



Budget Commentary and Service Goals:

- Shared service budgets from the City of Campbell River not yet available, contract numbers used for 2026 are from the 2024 approved budget.
- Reserve transfer amount set to increase the requisition 3% to reflect a reasonable expectation of inflation. It's anticipated actual contract costs will be available in early December at which time all estimates will be updated.
- Reserves for this function have been accruing to fund capital replacement costs, most notable the replacement of Fire Hall #1.

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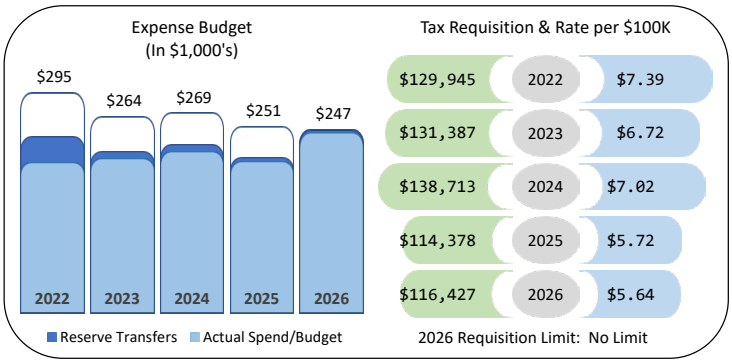
Function 285 – Building Inspection

Electoral Area D

Service Description

The purpose of this function is to provide building inspection services to Electoral Area D, which includes building inspection, building permits, plumbing permits, and other related services supporting development activity.

The authority for this service was established January 1, 1969 by the Municipal Act section 818 through Bylaw 1160, with subsequent amendments on Bylaw 2489. There is no stated limit for requisition on this service.



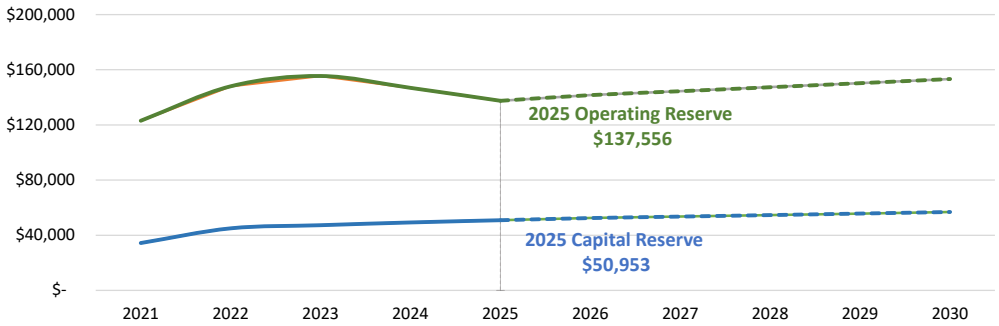
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 114,378	$ 114,378	**$ 116,427**	$ 191,610	$ 196,200	$ 200,887	$ 205,674
Other revenue	58,392	49,219	**47,521**	47,595	47,672	47,750	47,831
Sales of services	20,564	12,000	**12,000**	12,000	12,000	12,000	12,000
Transfers from reserves	14,000	14,000	**-**	-	-	-	-
Prior year surplus	72,718	61,322	**70,689**	-	-	-	-
	280,052	250,919	**246,637**	251,205	255,872	260,637	265,505
Expense:							
Operating expenses	203,117	245,450	**242,866**	247,360	251,950	256,637	261,424
Transfers to reserves	6,246	5,469	**3,771**	3,845	3,922	4,000	4,081
	209,363	250,919	**246,637**	251,205	255,872	260,637	265,505
Surplus/(Deficit)	$ 70,689	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 86,115	$ 1,210	$ 5,166	$ 553	$ 3,205	$ 19,923	$ 233	$ 22
Tax rate (per $100K)	$ 5.64	$ 19.75	$ 19.19	$ 19.19	$ 13.83	$ 16.93	$ 5.64	$ 5.64
Average requisition, per folio:								
Area D	$ 44.62	$ 50.41	$ 5,165.71	$ 26.33	$ 118.71	$ 82.33	$ 29.12	$ 0.80

Reserve Summary:



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Budget Commentary and Service Goals:

- Other revenue includes building permit and other fee revenues and interest. Sales of service includes any revenues earned under service agreements with other local governments. Expenses under budget due to unspent contingencies and lower than anticipated permits and licencing costs.
- 2025 Expense variance due to various unspent contingencies.

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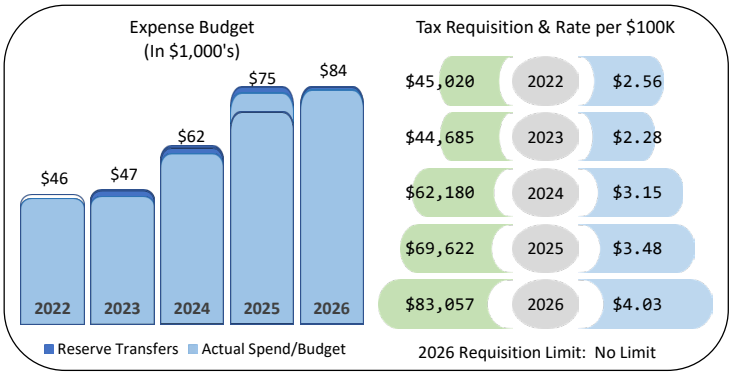
Function 290 – Electoral Area D Animal Control

Service Description

The purpose of this function is to provide animal control services to Electoral Area D. The Regional District has a shared services agreement with the City of Campbell River who operates this service with the SRD paying 19.5% of the total net costs.

The authority for this service was established February 7, 1980 through SLP and then Bylaw 2276. The maximum levy for this service cannot exceed $0.323 per $1,000 of the assessed value in the region.

Related bylaws include Bylaw No. 119, being Bylaw Contravention Ticket Information System and Bylaw No. 1073, being Regional District Animal Control Bylaw 1990.



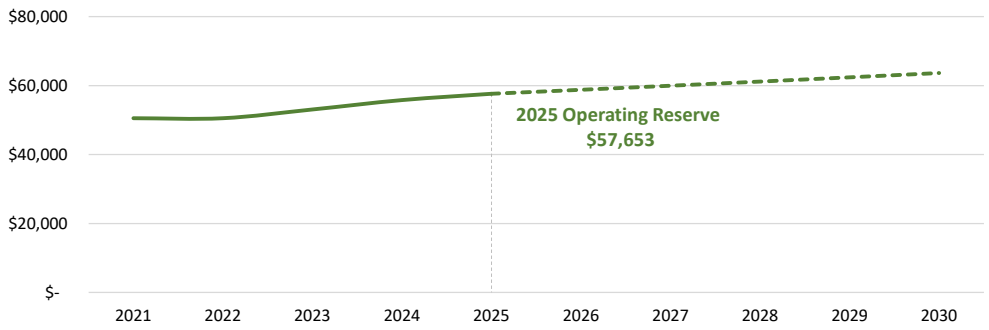
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 69,622	$ 69,622	**$ 83,057**	$ 76,733	$ 79,672	$ 83,507	$ 87,536
Other revenue	2,142	1,674	**1,153**	1,176	1,200	1,224	1,248
Prior year surplus	3,885	3,885	-	-	-	-	-
	75,649	75,181	**84,210**	77,909	80,872	84,731	88,784
Expense:							
Operating expenses	82,116	73,507	**74,748**	76,733	79,672	83,507	87,536
Transfers to reserves	1,842	1,674	**1,153**	1,176	1,200	1,224	1,248
Prior year deficit	-	-	**8,309**	-	-	-	-
	83,958	75,181	**84,210**	77,909	80,872	84,731	88,784
Surplus/(Deficit)	$ (8,309)	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 61,433	$ 863	$ 3,685	$ 394	$ 2,286	$ 14,213	$ 166	$ 16
Tax rate (per $100K)	$ 4.03	$ 14.09	$ 13.69	$ 13.69	$ 9.86	$ 12.08	$ 4.03	$ 4.03
Average requisition, per folio:								
Area D	$ 31.83	$ 35.96	$ 3,685.13	$ 18.78	$ 84.68	$ 58.73	$ 20.77	$ 0.57

Reserve Summary:



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Budget Commentary and Service Goals:

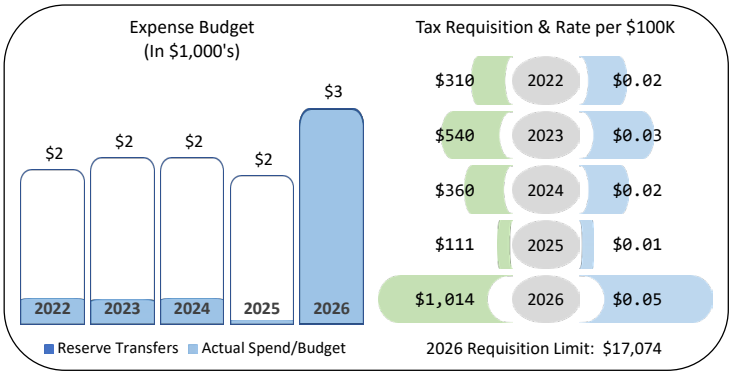
- Contract costs from the service provider have not yet been submitted. Estimates are currently based on previous years' budget submissions and will be updated once actual figures are available. Tax increase due to need to fund prior year deficit due to 16.6% increased costs from service provider over initial estimates. (2024 increase was 18.5%)
- The tax increase is necessary to fund the prior year's deficit, which resulted from a 16.6% increase in service provider costs. The 2024 increase was 18.5%.

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Service Description

The authority for this service was initially granted within the Supplementary Letters Patent 13 (January 27, 1970) whereby the Regional District of Comox Strathcona was given power to regulate noise under Division XV – Noise Control for Electoral Areas A to J inclusive. The service of Noise Control operated by the Regional District under Division XV of its supplementary letters patent were established by an extended service for Electoral Area D (Oyster Bay-Buttle Lake) on August 28, 2000.

The maximum levy for this service cannot exceed $0.01 per $1,000 of the assessed value in Electoral Area D.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 111	$ 111	**$ 1,014**	$ 4,066	$ 5,068	$ 5,070	$ 5,072
Prior year surplus	2,000	2,000	**2,050**	-	-	-	-
	2,111	2,111	**3,064**	4,066	5,068	5,070	5,072
Expense:							
Operating expenses	61	2,111	**3,064**	4,066	5,068	5,070	5,072
	61	2,111	**3,064**	4,066	5,068	5,070	5,072
Surplus/(Deficit)	$ 2,050	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 750	$ 11	$ 45	$ 5	$ 28	$ 174	$ 2	$ 0
Tax rate (per $100K)	$ 0.05	$ 0.17	$ 0.17	$ 0.17	$ 0.12	$ 0.15	$ 0.05	$ 0.05
Average requisition, per folio:								
Area D	$ 0.39	$ 0.44	$ 44.99	$ 0.23	$ 1.03	$ 0.72	$ 0.25	$ 0.01

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Budget Commentary and Service Goals:

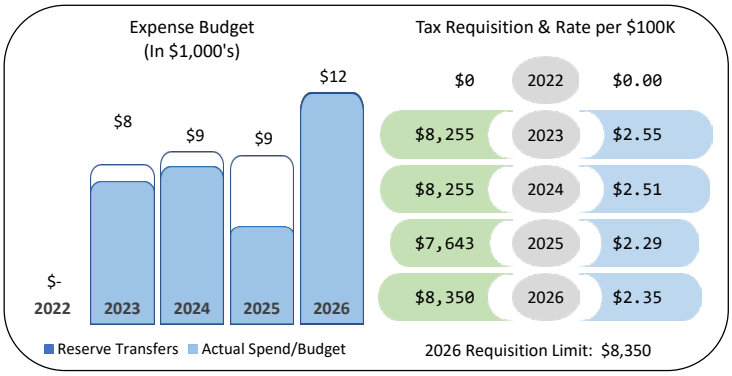
- Service budget includes funding to address bylaw enforcement complaints as they arise. This amount has remained at $2,000 for many years and has not been adjusted for inflation. The 2026–2028 budget phases in increases to raise the contingency to $5,000.
- No expenditures are anticipated for 2025, and the service is expected to remain within budget.

Function 296 – Oyster River Flood Protection — Electoral Area D

Service Description

The authority for this service was established July 13, 2022 under Bylaw 457. The purpose of the function is to construct, reconstruct, operate, maintain and repair flood protection infrastructure in the Oyster Bay-Buttle Lake area

The maximum levy for this service cannot exceed the greater of $8,350, or $0.027 per $1,000 of the assessed value in the service area.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 7,643	$ 7,643	**$ 8,350**	$ 8,350	$ 8,350	$ 8,350	$ 8,350
Prior year surplus	1,010	1,066	**3,600**	-	-	-	-
	8,653	8,709	**11,950**	8,350	8,350	8,350	8,350
Expense:							
Operating expenses	5,053	8,709	**11,950**	8,350	8,350	8,350	8,350
	5,053	8,709	**11,950**	8,350	8,350	8,350	8,350
Surplus/(Deficit)	$ 3,600	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 7,287	$ 34	$ -	$ 113	$ 908	$ -	$ 3	$ 6
Tax rate (per $100K)	$ 2.35	$ 8.22	$ -	$ 7.98	$ 5.75	$ -	$ 2.35	$ 2.35
Average requisition, per folio:								
Area D	$ 18.73	$ 34.44	$ -	$ 56.45	$ 90.76	$ -	$ 2.82	$ 0.46

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Area D Drainage and Culverts	$ 50,000	-	-	-	-	-	Grants
Flood protection infrastructure in Area D, funding by Growing Communities Fund.							

Budget Commentary and Service Goals:

- Continued focus on maintaining resilient flood-protection infrastructure through statutory annual dike inspections and proactive preventative maintenance to mitigate erosion risks.
- Incorporation of findings from the 2025 Riverbank Inspection and Geomorphic Assessment into future planning.
- Asset-renewal targets have been identified; however, reserve contributions have not yet been increased, consistent with the five-year period following service establishment (2023–2028).
- Future budgets will be refined to reflect emerging asset-renewal needs and long-term lifecycle planning once the waiting period concludes.
- Ongoing work toward potential amalgamation with the Oyster River Bank Protection Service, which may influence future requisition thresholds and create opportunities for integrated financial planning.
- If amalgamation proceeds, asset-renewal planning and reserve strategies will be developed for the full suite of riverfront flood-protection assets under a harmonized service model.
- These efforts support the Board's Strategic Plan priorities for Climate Resiliency (hazard readiness, resilient infrastructure) and Good Governance (strong financial management, clear service delivery, and evidence-based decision-making).

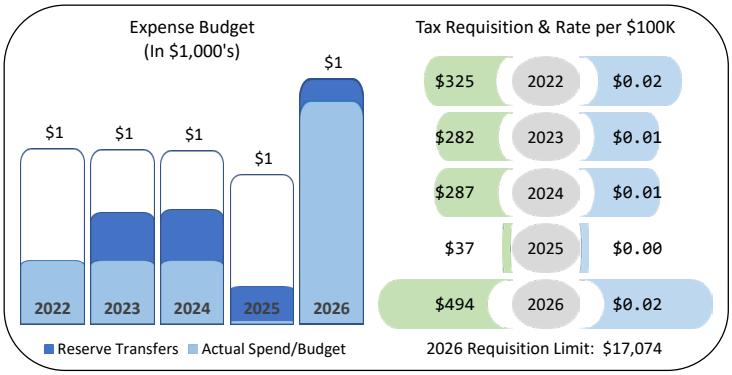
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Function 298 – Unsightly Premises Extended Service — Electoral Area D

Service Description

Established with Unsightly Premises Extended Service Establishment Bylaw, 1998, Bylaw No. 2051 (CSRD) for then Electoral Areas A, B and C within the now Comox Valley Regional District. The bylaw was amended in 2001 to include Electoral Area D within the service area. The extended service is established and to be operated for the control of nuisances, unsightly premises, unwholesome or noxious materials and odours.

The maximum levy for this service is the greater of $25,000 or $0.002 per $1,000 of assessed value in Electoral Area D.



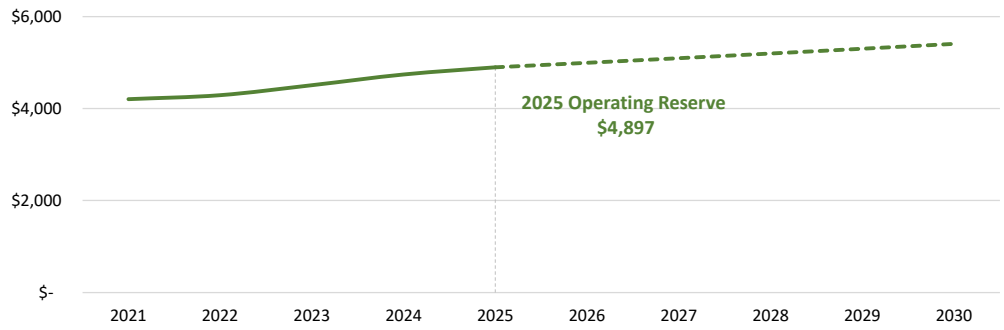
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 37	$ 37	**$ 494**	$ 1,016	$ 1,016	$ 1,016	$ 1,016
Other revenue	156	142	**98**	100	102	104	106
Prior year surplus	500	500	**522**	-	-	-	-
	693	679	**1,114**	1,116	1,118	1,120	1,122
Expense:							
Operating expenses	15	537	**1,016**	1,016	1,016	1,016	1,016
Transfers to reserves	156	142	**98**	100	102	104	106
	171	679	**1,114**	1,116	1,118	1,120	1,122
Surplus/(Deficit)	$ 522	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 365	$ 5	$ 22	$ 2	$ 14	$ 85	$ 1	$ 0
Tax rate (per $100K)	$ 0.02	$ 0.08	$ 0.08	$ 0.08	$ 0.06	$ 0.07	$ 0.02	$ 0.02
Average requisition, per folio:								
Area D	$ 0.19	$ 0.21	$ 21.92	$ 0.11	$ 0.50	$ 0.35	$ 0.12	$ 0.00

Reserve Summary:



Budget Commentary and Service Goals:

- Service budget has remained at $500 for many years and has not been adjusted for inflation. The 2026 budget increases the contingency to $1,000.
- Service goals include adoption and implementation of an updated unsightly premise bylaw.

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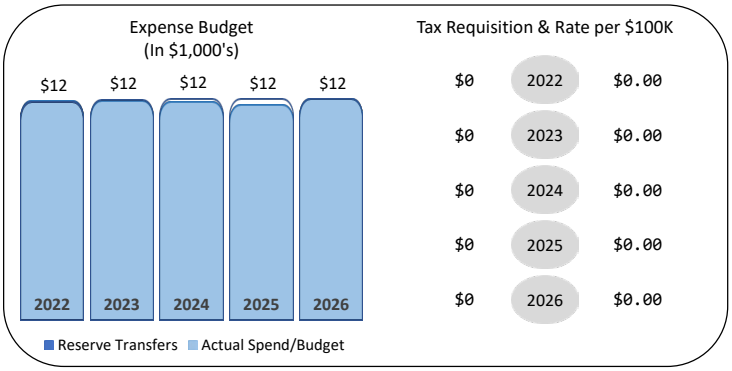
Function 318 – Craig Road Water

Electoral Area D

Service Description

This function services the debt incurred for those property owners on Craig Rd that did not pay their portion of the connection cost to join Electoral Area D water system. These owners instead opted to utilize the Regional District's borrowing capacity to pay for their connection with a 20-year parcel tax.

The original number of properties opting to pay the parcel tax was 8, however one lot subdivided in 2017 and the parcel tax amount was redistributed to the adjusted 16 properties. The long-term borrowing through the Municipal Finance Authority will be paid off in 2026.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Frontage and parcel taxes	$ 11,783	$ 11,783	**$ 11,647**	$ 738	$ -	$ -	$ -
Prior year surplus	177	178	**314**	-	-	-	-
	11,960	11,961	**11,961**	738	-	-	-
Expense:							
Operating expenses	423	738	**738**	738	-	-	-
Debt principal	4,648	4,648	**4,648**	-	-	-	-
Debt interest	6,575	6,575	**6,575**	-	-	-	-
	11,646	11,961	**11,961**	738	-	-	-
Surplus/(Deficit)	$ 314	$ -	**$ -**	$ -	$ -	$ -	$ -

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Rate Information:

- Parcel tax fluctuates slightly each year based on advertising and support service costs. Budget currently estimates $971 ($978 in 2025) per parcel. Parcel tax is paid by the 12 households who opted to not prepay their share of the Craig Road capital works project.

Debt Summary:



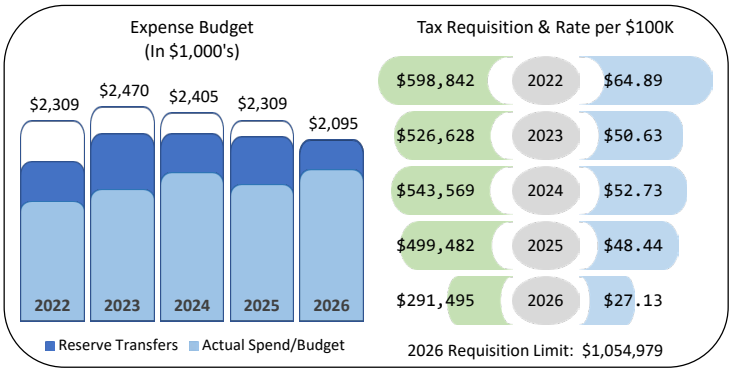
Budget Commentary and Service Goals:

- Debt scheduled to be paid off in 2026, small contingency currently in place for 2027 for any potential expenses.
- Future goals including conducting 2026 Parcel Tax Roll review panel and maintain operational efficiencies to minimize any future parcel tax increase.

Service Description

The purpose of this function is to provide potable water to approximately 1,200 connections in a defined portion of Electoral Area D. The water is sourced from the City of Campbell River with the SRD being charged a "full cost recovery" metered rate.

The authority for this service was originally established on August 29, 2005 by Bylaw 2786, merging the Willow Point and York Road Water Service areas, with a subsequent amending Bylaw 2997 adding 5 additional York Road properties. The service is funded through property tax requisition and user fees. The maximum levy for this service is the greater of $23,000 or $1.00 per $1,000 of the assessed value for a defined portion of Electoral Area D.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 499,482	$ 499,482	**$ 291,495**	$ 555,517	$ 553,590	$ 547,745	$ 541,762
Other revenue	80,448	66,433	**51,961**	58,105	65,267	72,573	80,023
Sales of services	1,413,865	1,386,878	**1,381,365**	1,405,442	1,419,493	1,447,880	1,476,833
Transfers from own funds	-	50,000	**50,000**	-	-	-	-
Transfers from reserves	-	-	**135,000**	40,000	-	-	-
Prior year surplus	317,810	305,793	**185,668**	-	-	-	-
	2,311,605	2,308,586	**2,095,489**	2,059,064	2,038,350	2,068,198	2,098,618
Expense:							
Operating expenses	1,579,628	1,776,153	**1,748,276**	1,700,959	1,673,083	1,695,625	1,718,595
Transfers to reserves	546,309	532,433	**347,213**	358,105	365,267	372,573	380,023
	2,125,937	2,308,586	**2,095,489**	2,059,064	2,038,350	2,068,198	2,098,618
Surplus/(Deficit)	$ 185,668	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 283,500	$ 4,330	$ -	$ 42	$ 3,576	$ -	$ 35	$ 12
Tax rate (per $100K)	$ 27.13	$ 94.97	$ -	$ 92.25	$ 66.48	$ -	$ 27.13	$ 27.14
Average requisition, per folio:								
Area D	$ 221.66	$ 288.65	$ -	$ 42.44	$ 325.09	$ -	$ 17.26	$ 1.07

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Water System Replacement and Rehabilitation	$ 75,000	-	-	-	-	-	Gas Tax
Contingency for replacement of AC watermains and other system enhancements needed to maintain the integrity of the water distribution system in Electoral Area D. Allocated funds will support any capital spending require to complete the Universal Metering Project where applicable.							
Craig Rd Pressure Zone Upgrade	-	$ 100,000	-	-	-	-	Gas Tax
Research localized water pressure solution for Craig Rd.							
Universal Metering Project	-	$ 925,000	-	-	-	-	Gas Tax / Grants
Installation of water meters for all users currently being billed a flat annual rate. Project is 100% funded through Provincial grant programs.							

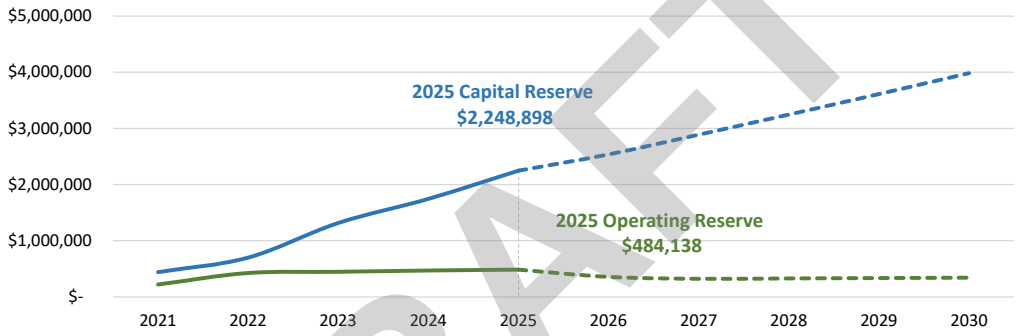
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Impact of the Capital Plan on the Operating Budget: The completion of the water-metering program will have a significant influence on the Area D Water operating budget in both the short and long term. As experienced in other communities with fully metered systems, the first year of operation is expected to identify a high number of private-property leaks. Staff will be required to notify residents, support timely repairs, and respond to increased customer inquiries as households adjust to usage-based billing—resulting in short-term pressure on operating resources. As private leaks are repaired, additional strain may be placed on aging distribution lines, potentially increasing line-break frequency and driving up repair and maintenance costs during the initial adjustment period.

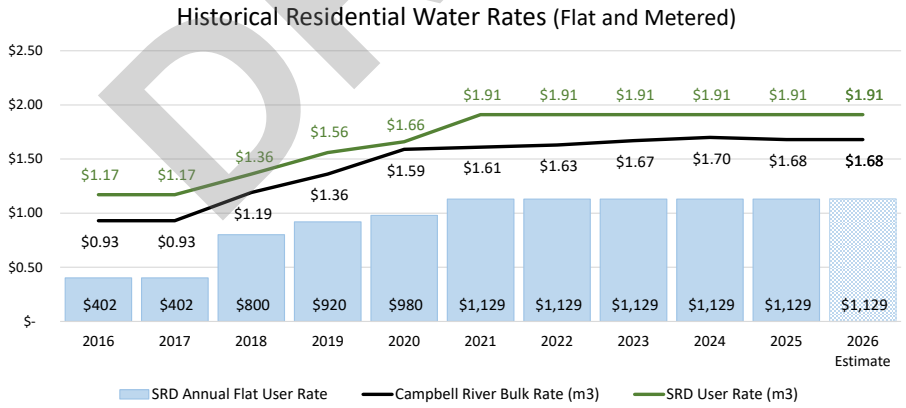
At the same time, metering provides substantial long-term benefits. Accurate consumption data will improve non-revenue-water tracking, enhance leak detection across the system, and strengthen future asset-renewal planning. Metering will also encourage conservation and behavioural changes, reducing total water demand and lowering bulk-water costs, which is particularly important given the relatively high cost of sourcing the supply for Area D.

Overall, while the transition to a fully metered system will temporarily increase operational demands, it advances the Board's strategic priorities by improving infrastructure resilience, supporting sustainable service delivery, and enabling data-driven decision-making. Over time, reduced leakage, improved system efficiency, and more equitable billing will contribute to long-term financial stability and responsible asset stewardship.

Reserve Summary:



Rate Information:



Budget Commentary and Service Goals:

- The 2025 budget includes a $50,000 reserve transfer associated with the Growing Communities Fund portion of the Water Pressure Study; this amount is carried forward.
- Capital reserve transfers have been reduced for 2026, reflecting a shift toward funding the service primarily through user fees. A limited tax requisition remains in place to support long-term asset management initiatives. The overall requisition decrease is driven by this funding adjustment.
- 2026 consumption estimates assume no increase over 2025 levels. Bulk water rates are marginally lower, and early leak detection through water metering is expected to help moderate total demand. Weather-related variability continues to warrant conservative forecasting.

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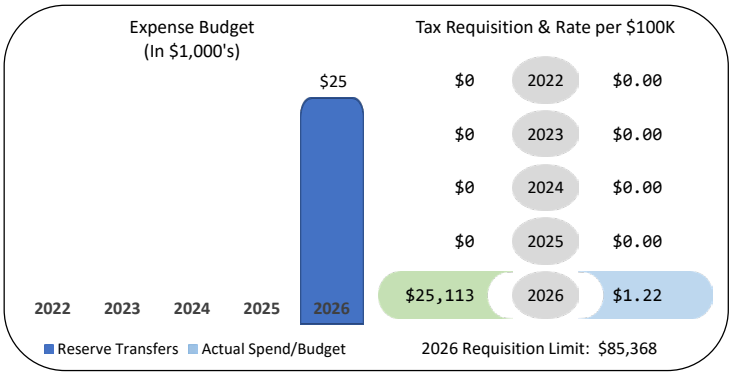
- Service goals include developing a transition plan that supports the move to a fully metered system, including bylaw amendments, customer communications, and additional resources to respond to increased inquiries related to billing, leak detection, payment options, and general system changes.
- Review and modernize the Rates & Regulation Bylaw to reflect the new metered environment, update stagnant fees that no longer reflect service costs, remove redundant provisions, and improve clarity for new connections and main-extension processes.
- Prepare for bulk-water agreement negotiations with the City of Campbell River, with the current agreement expiring at the end of 2026; discussions are anticipated to begin mid-2026.
- Work with the GIS function and the City of Campbell River to update service-area mapping, connection points, and explore opportunities to link bulk-water meters to fibre-optic infrastructure for real-time monitoring.
- Enhanced leak detection from universal metering will be tracked to inform future main-replacement priorities and sequencing, improving long-term financial forecasting and supporting proactive lifecycle planning.
- These actions advance the Board's Strategic Plan priorities related to Sustainable Service Delivery, Resilient Infrastructure, Organizational Excellence, and Strengthening Partnerships, ensuring the Area D Water System remains reliable, efficient, and financially sustainable

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Service Description

The primary objectives of this function encompass facilitating effective coordination, conducting comprehensive research, and performing in-depth analysis related to liquid waste management.

The authority for this service was originally established on June 23, 2025 by Bylaw 597. The maximum amount that may be requisitioned annually for the service is the equivalent of $0.05 per $1,000 of the net taxable value of land and improvements in the service area.



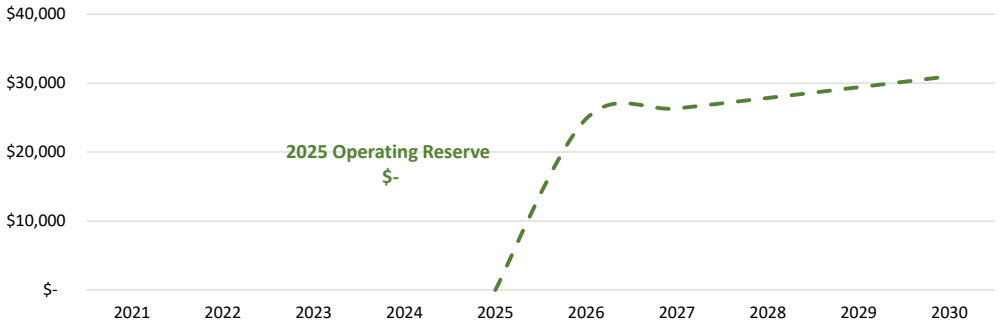
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ -	$ -	**$ 25,113**	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Other revenue	-	-	**-**	502	532	563	594
	-	-	**25,113**	1,502	1,532	1,563	1,594
Expense:							
Transfers to reserves	-	-	**25,113**	1,502	1,532	1,563	1,594
	-	-	**25,113**	1,502	1,532	1,563	1,594
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 18,575	$ 261	$ 1,114	$ 119	$ 691	$ 4,297	$ 50	$ 5
Tax rate (per $100K)	$ 1.22	$ 4.26	$ 4.14	$ 4.14	$ 2.98	$ 3.65	$ 1.22	$ 1.22
Average requisition, per folio:								
Area D	$ 9.62	$ 10.87	$ 1,114.23	$ 5.68	$ 25.61	$ 17.76	$ 6.28	$ 0.17

Reserve Summary:



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Function 342 – Liquid Waste Management Area D — Electoral Area D

Budget Commentary and Service Goals:

- See related Function 340 under Regional Service.
- Liquid waste management efforts for the regional district have historically been carried out under the shared Function 340 – Liquid Waste Management. This service was originally established under the Comox Strathcona Regional District. Over time, most participants—except for Electoral Areas B and D—have withdrawn from the service. In 2025, a decision was made for Electoral Areas B and D to separate from the shared service, with each area transitioning into their own standalone service. As a result, the reserves accumulated in Function 340 are now being released, leading to a negative requisition amount applicable to these two areas. The 2026 requisition amount under Function 340 for Area D aligns with the 2026 requisition amount for this new, separate service, effectively transferring the associated funds to the respective new service functions.

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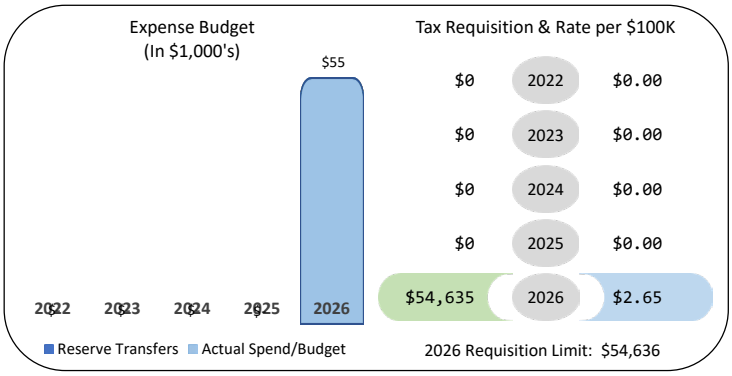
Function 362 – Electoral Area D Wood Debris Removal — Electoral Area D

Service Description

The primary objectives of this function includes the collection, chipping, transport and disposal of wood waste.

The authority for this service was originally established on November 26, 2025 by Bylaw 581. The maximum amount that may be requisitioned annually for the service is the equivalent of $0.032 per $1,000 of the net taxable value of land and improvements in the service area.

The service is also regulated by Bylaw 612 which governs the removal of wood debris and its availability for public use.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ -	$ -	**$ 54,635**	$ 55,000	$ 55,000	$ 55,000	$ 55,000
	-	-	**54,635**	55,000	55,000	55,000	55,000
Expense:							
Operating expenses	-	-	**54,635**	55,000	55,000	55,000	55,000
	-	-	**54,635**	55,000	55,000	55,000	55,000
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 40,410	$ 568	$ 2,424	$ 259	$ 1,504	$ 9,349	$ 109	$ 11
Tax rate (per $100K)	$ 2.65	$ 9.27	$ 9.00	$ 9.00	$ 6.49	$ 7.94	$ 2.65	$ 2.65
Average requisition, per folio:								
Area D	$ 20.94	$ 23.66	$ 2,424.08	$ 12.35	$ 55.71	$ 38.63	$ 13.66	$ 0.38

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Budget Commentary and Service Goals:

- 2026 will mark the first year of operations for this service. The primary focus during this initial year will be on establishing appropriate service levels, confirming operational processes, and developing working relationships with local vendors and contractors. Early efforts will also be directed toward understanding demand, refining collection and disposal logistics, and identifying opportunities for efficiency and cost control. This foundational work will support the long-term sustainability and effectiveness of the service in future years.

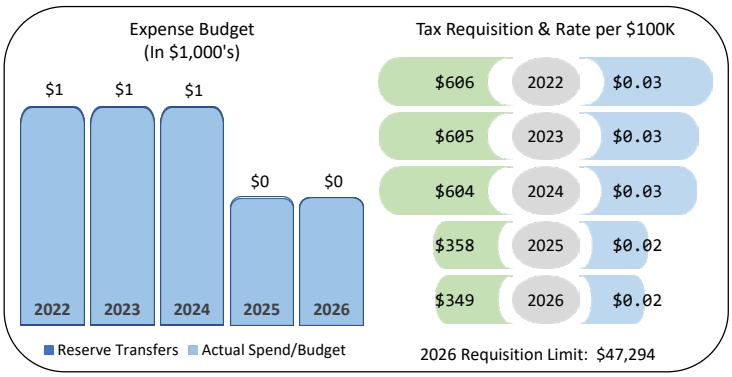
Function 533 - House Numbering Area D

Electoral Area D

Service Description

Function 501 - Geographic Information Systems now fulfills the service of assigning and managing house numbering in Electoral Area D. This service exists to provide funding to support Function 501.

The authority for this service was originally established January 13, 1976 through SLP #33/35, with subsequent amendments with SLP #71 and Bylaws 2142 and 2157. The maximum levy for this service is $0.277 per $1,000 of the assessed value of Electoral Area D.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 358	$ 358	**$ 349**	$ 354	$ 354	$ 354	$ 354
Prior year surplus	-	-	**5**	-	-	-	-
	358	358	**354**	354	354	354	354
Expense:							
Operating expenses	353	358	**354**	354	354	354	354
	353	358	**354**	354	354	354	354
Surplus/(Deficit)	$ 5	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 258	$ 4	$ 15	$ 2	$ 10	$ 60	$ 1	$ 0
Tax rate (per $100K)	$ 0.02	$ 0.06	$ 0.06	$ 0.06	$ 0.04	$ 0.05	$ 0.02	$ 0.02
Average requisition, per folio:								
Area D	$ 0.13	$ 0.15	$ 15.48	$ 0.08	$ 0.36	$ 0.25	$ 0.09	$ 0.00

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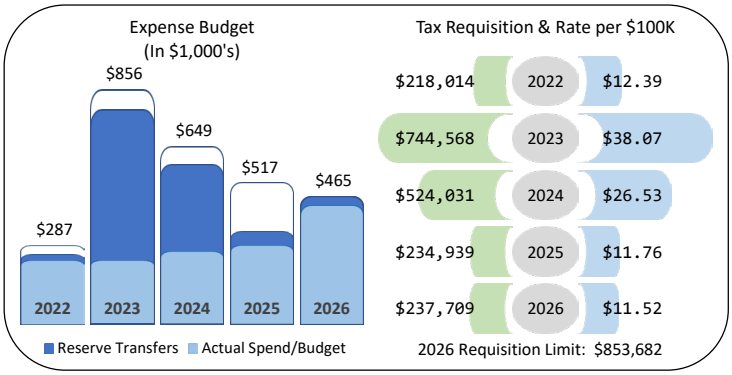
Budget Commentary and Service Goals:

- Maintain current levels of service.

Service Description

There are fifteen community parks and one provincial park in Electoral Area D, serving a population of 4,153 (2021 Census).

The authority for this service was originally established through SLP #67 (Div XLV) on October 29, 1987 and subsequently converted to a local service area with Bylaw 2093. The maximum levy for this service is $0.50 per $1,000 of the assessed value of Electoral Area D.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 234,939	$ 234,939	**$ 237,709**	$ 297,457	$ 300,751	$ 304,114	$ 307,547
Government transfers	-	50,000	**50,000**	-	-	-	-
Other revenue	55,896	45,364	**31,240**	31,864	32,502	33,151	33,814
Transfers from reserves	75,000	125,000	**50,000**	-	-	-	-
Prior year surplus	67,439	61,240	**96,520**	-	-	-	-
	433,274	516,543	**465,469**	329,321	333,253	337,265	341,361
Expense:							
Operating expenses	286,858	471,179	**434,229**	297,457	300,751	304,114	307,547
Transfers to reserves	49,896	45,364	**31,240**	31,864	32,502	33,151	33,814
	336,754	516,543	**465,469**	329,321	333,253	337,265	341,361
Surplus/(Deficit)	$ 96,520	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 175,820	$ 2,470	$ 10,547	$ 1,129	$ 6,544	$ 40,678	$ 476	$ 46
Tax rate (per $100K)	$ 11.52	$ 40.32	$ 39.17	$ 39.17	$ 28.23	$ 34.56	$ 11.52	$ 11.52
Average requisition, per folio:								
Area D	$ 91.10	$ 102.93	$ 10,546.84	$ 53.75	$ 242.37	$ 168.09	$ 59.45	$ 1.64

Capital Summary:

Project Title	2025 Carry	2026	2027	2028	2029	2030	Funding
Hagel Park Greenway North/Storie Creek Trail	$ 43,718	-	-	-	-	-	Gas Tax
Hagel Park Greenway North and Storie Creek Trail Enhancement for trail connectivity and walkability throughout the area.							
Salmon Point Trail Head Development	$ 10,052	-	-	-	-	-	Gas Tax
Upgrade of trailhead and trail. The park endures seasonal flooding and this has caused substantial degradation of the trail/trail head.							
Storie Creek Trail Construction	$ 200,466	-	-	-	-	-	Grants
Extend and connect existing trail networks in Seawave and Storie Creek Parks including 2 new pedestrian bridges and 100m of boardwalk.							
Mitlenatch Park Fence Replacement	$ 9,347	-	-	-	-	-	Gas Tax
Replacement of current fence to enhance park aesthetics.							

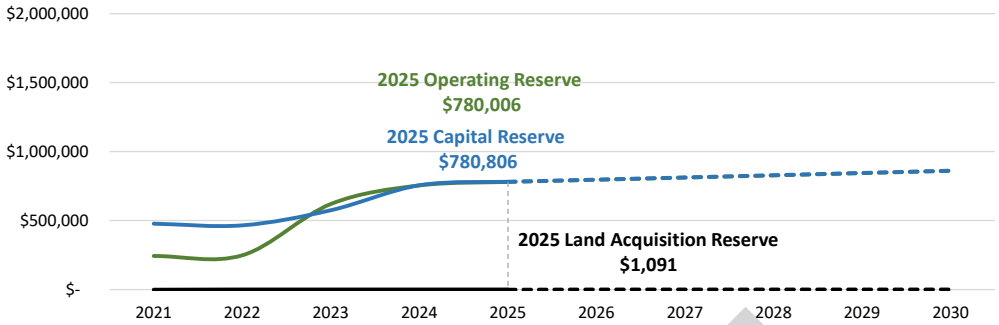
Impact of the Capital Plan on the Operating Budget: Projects in the Area D Parks function are primarily replacement and refurbishment of existing capital infrastructure and are generally not anticipated to generate additional operational costs. The Hagel

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Park drainage project will increase the level of service at that park by expanding the number of days each year a portion of the park can be accessed.

This proactive approach to capital replacement minimizes unexpected breakdowns and emergency repairs, leading to more predictable and controlled maintenance expenses.

Reserve Summary:



Budget Commentary and Service Goals:

- Government transfers includes $50,000 for the Parks and Trails Plan and Active Transportation Network Plan.
- Other revenue primarily consists of interest income. By maintaining substantial reserves, the function has been able to decrease the annual reserve contributions, which in turn helps to reduce the overall annual tax requisition,.
- Transfers from reserves accounts for Gas Tax funding of the Parks and Trails Plan and Active Transportation Network Plan; funded 50/50 by Gas Tax and Provincial Grants.
- Expense variance primarily due to the $100,000 carry forward of the Parks and Trails Plan and Active Transportation Network Plan project and other unspent operational contingencies.
- 2026 budget includes increased contingencies to support capital projects and $17,000 increase to support and Hagel Greenway Survey and other planning costs. 2026 budget was also reduced due to completion of various projects that were carried forward from the year prior as well as decreased equipment rental contracts in Hagel Park stemming from installed washrooms. Overall the operational budget is expected to have a net decline of approximately $19,000 for 2026.

2025 Completed projects include:

- Hagel Park Washroom Installation.
- Hagel Park drainage improvements.
- Mitlenatch Fence replacement.
- Refurbishment of the Maple Park and Oyster Bay marquee signs.
- Danger tree assessments and mitigation in Mitlenatch, Maple, Storie Creek, Seawave, Hagel, and Oyster River Nature parks.
- Preliminary site preparation of the Food Forest in the Maple Park Community Garden.
- Planning for Salmon Point Trailhead and Storie Creek Trail developments.

2026 Service Goals

- Complete Parks and Trails Plan (including Active Transportation Network Plan).
- Apply for a License of Occupation for the Storie Creek Trail corridor.
- Environmental and archaeological assessments for the Storie Creek Trail and Salmon Point trailhead projects.
- Boundary survey of the Hagel Greenway.
- Open the Food Forest in the Maple Park Community Garden.
- Ongoing phased replacement and refurbishment of park signage.
- Planning for Mitlenatch Park playground equipment renewal.

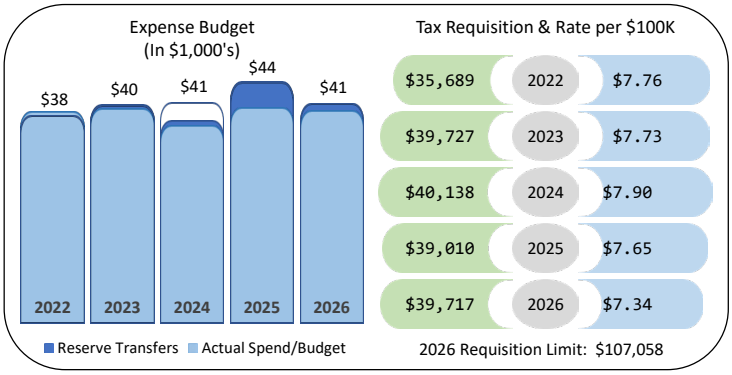
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Function 750 - Electoral Area D Street Lighting Service

Service Description

This function provides street lighting for a defined portion of Electoral Area D.

The authority for this service was originally established through Bylaw 64 on June 28, 1971, with amendments included in Bylaw 143 on October 25, 2012, where all seven of the Area D street lighting services were merged into a single service. The maximum levy for this service is $0.20 per $1,000 of the assessed value of the defined portion of Electoral Area D.



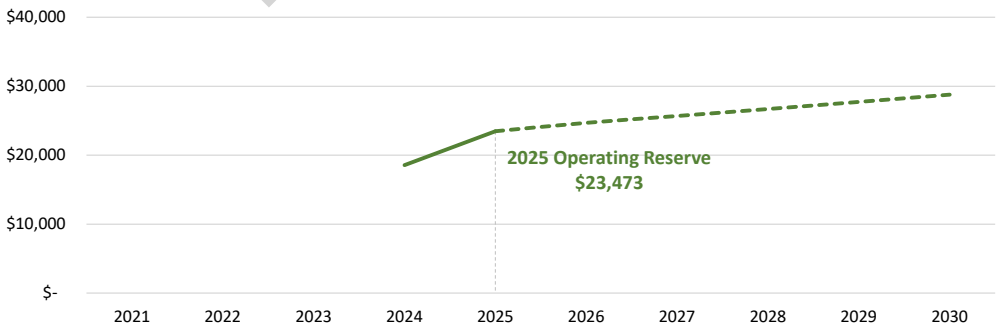
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 39,010	$ 39,010	**$ 39,717**	$ 40,653	$ 41,869	$ 43,121	$ 44,410
Other revenue	1,040	915	**827**	852	872	892	913
Prior year surplus	4,654	4,521	**6**	-	-	-	-
	44,704	44,446	**40,550**	41,505	42,741	44,013	45,323
Expense:							
Operating expenses	39,784	39,657	**39,331**	40,511	41,727	42,979	44,268
Transfers to reserves	4,914	4,789	**1,219**	994	1,014	1,034	1,055
	44,698	44,446	**40,550**	41,505	42,741	44,013	45,323
Surplus/(Deficit)	$ 6	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 38,989	$ 49	$ -	$ -	$ 670	$ -	$ 9	$ -
Tax rate (per $100K)	$ 7.34	$ 25.69	$ -	$ -	$ 17.98	$ -	$ 7.34	$ -
Average requisition, per folio:								
Area D	$ 54.30	$ 7.05	$ -	$ -	$ 223.21	$ -	$ 8.81	$ -

Reserve Summary:



Budget Commentary and Service Goals:

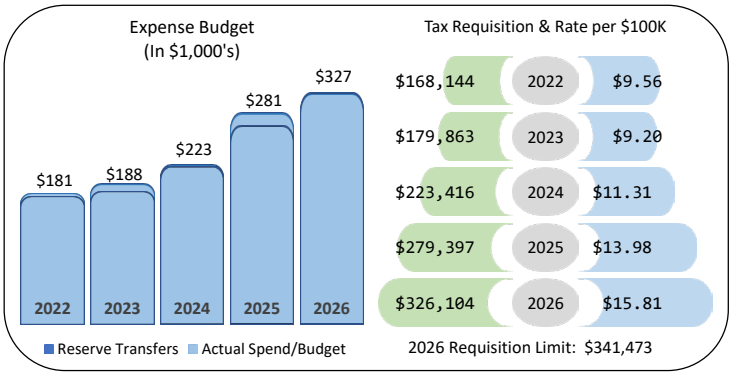
- Reserve stem from a one-time credit received from BC Hydro; amounts can be used to fund new light standards to smooth tax requisition.
- Reserve transfers include other revenue, which is the interest being earned on the reserve balance.
- Goals include confirming the appropriate service to fund the existing Glenmore Road lighting that supports the Oyster River Transit Exchange.

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Service Description

The transit service in Area D is part of a shared service agreement with the City Campbell River through BC Transit, with Area D paying approximately 12% of the overall system costs. There is a transit exchange near the Oyster River where the Campbell River transit system meets the Comox Valley transit system so any upgrades need to be coordinated with the three entities.

The authority for this service was established through Bylaw 1340 on July 29, 1991. The maximum levy for this service is $0.20 per $1,000 of the assessed value of Electoral Area D.



Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 279,397	$ 279,397	**$ 326,104**	$ 318,486	$ 326,934	$ 335,610	$ 344,520
Other revenue	1,276	1,160	**799**	815	831	848	865
	280,673	280,557	**326,903**	319,301	327,765	336,458	345,385
Expense:							
Operating expenses	297,081	278,612	**307,635**	318,486	326,934	335,610	344,520
Transfers to reserves	1,276	1,160	**799**	815	831	848	865
Prior year deficit	785	785	**18,469**	-	-	-	-
	299,142	280,557	**326,903**	319,301	327,765	336,458	345,385
Surplus/(Deficit)	$ (18,469)	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 241,201	$ 3,389	$ 14,469	$ 1,548	$ 8,977	$ 55,804	$ 652	$ 63
Tax rate (per $100K)	$ 15.81	$ 55.32	$ 53.74	$ 53.74	$ 38.72	$ 47.42	$ 15.81	$ 15.81
Average requisition, per folio:								
Area D	$ 124.97	$ 141.21	$ 14,468.81	$ 73.74	$ 332.49	$ 230.60	$ 81.56	$ 2.24

Capital Summary:

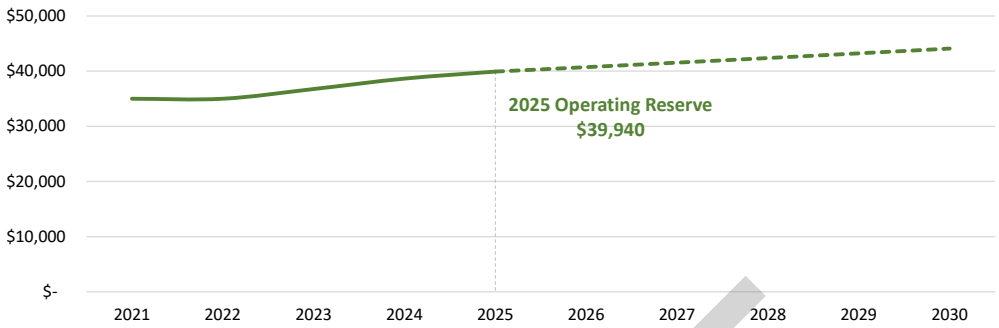
Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
Area D Bus Shelters	$ 153,763	-	-	-	-	-	Gas Tax / Grants
Install transit shelters in Area D; funding comes from Growing Communities Fund and Gas Tax.							

Impact of the Capital Plan on the Operating Budget: Implementation of new bus shelters is anticipated to have a moderate impact on the operating budget. Ongoing coordination with MoTT and the City of Campbell River will be required to establish maintenance responsibilities and service standards. Operating costs are expected to include snow clearing, routine inspections, graffiti and vandalism response, vegetation management, and garbage removal. If responsibility for street lighting along Glenmore Road near the transit exchange is transferred to this service, it would result in a minor additional cost.

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Bus-shelter maintenance and lifecycle considerations are expected to be the most significant contributors to increased operating expenses. Each new shelter will add recurring costs for maintenance, inspection, and eventual asset removal or replacement, requiring appropriate reserve contributions to support long-term asset stewardship. These impacts align with the Board's Strategic Plan priorities for Sustainable Service Delivery, Resilient Infrastructure, and Coordinated Partnerships, as the service evolves to support improved transit amenities across the region

Reserve Summary:



Budget Commentary and Service Goals:

- 2026 service budget is estimated to increase by 10.5% based on early cost estimates provided by the City of Campbell River.
- Ongoing collaboration with the CVRD, MoTT, and the City of Campbell River to advance improvements to the Transit Exchange on Glenmore Road, with construction tentatively planned for late 2026.
- Continued negotiation of a renewed Transportation Agreement with the City of Campbell River, initiated in Q4 2025.
- Review of opportunities to add additional bus shelters, with two new shelters planned for installation in early 2026.
- These initiatives support the Board's Strategic Plan priorities for sustainable transportation, resilient and accessible infrastructure, strong regional partnerships, and enhanced community well-being.

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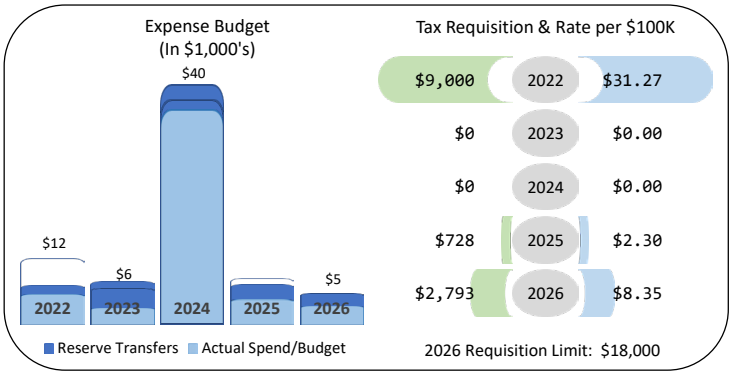
Function 790 - Oyster River Bank Protection

Service Description

There are thirty five properties along the Oyster River in Electoral Area D which comprise the service area for this function to protect the bank.

The authority for this service was originally established through Bylaw 205 on July 24, 1976, with subsequent amendments with Bylaws 221, 1171 and 1664.

The maximum levy for this service is $18,000.



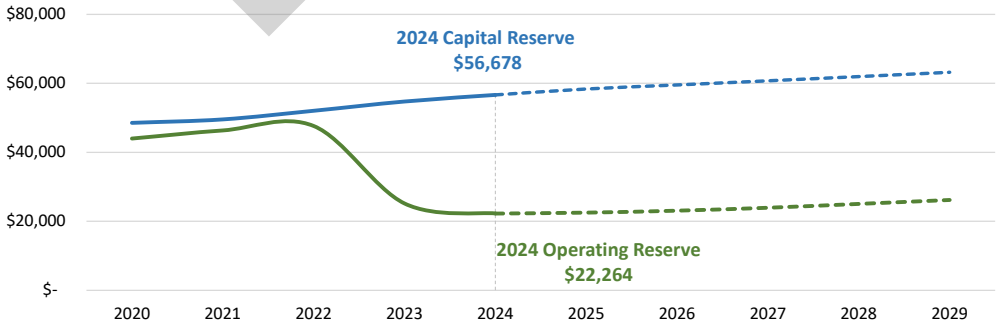
Operating Budget:

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 728	$ 728	**$ 2,793**	$ 3,314	$ 3,585	$ 3,857	$ 3,880
Other revenue	2,576	2,249	**1,573**	1,617	1,661	1,707	1,753
Transfers from reserves	3,699	5,058	**1,000**	500	250	-	-
	7,003	8,035	**5,366**	5,431	5,496	5,564	5,633
Expense:							
Operating expenses	4,427	5,786	**3,193**	3,214	3,235	3,257	3,280
Transfers to reserves	2,576	2,249	**2,173**	2,217	2,261	2,307	2,353
	7,003	8,035	**5,366**	5,431	5,496	5,564	5,633
Surplus/(Deficit)	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -

Tax Requisition:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 2,048	$ 169	$ -	$ -	$ 576	$ -	$ -	$ -
Tax rate (per $100K)	$ 8.35	$ 29.23	$ -	$ -	$ 20.46	$ -	$ -	$ -
Average requisition, per folio:								
Area D	$ 58.51	$ 42.28	$ -	$ -	$ 288.07	$ -	$ -	$ -

Reserve Summary:



Budget Commentary and Service Goals:

- Requisition set to fund ongoing maintenance and any reserve transfers for future capital works and 10-year inspection cycle. Any excess operational cost being funded by reserves.
- The service is anticipated to remain within budget for 2025.
- Findings from the Oyster River Bank Inspection must be incorporated into future financial planning, particularly with respect to asset-renewal needs and long-term lifecycle funding requirements.

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- Ongoing work toward potential amalgamation with the Oyster River Flood Protection Service may influence future requisition thresholds and allow for coordinated, integrated financial planning.
- These efforts align with the Board's Strategic Plan priorities for Climate Resiliency—through proactive risk reduction and resilient flood-protection infrastructure—and Good Governance, through responsible financial planning, regulatory compliance, and transparent stewardship of public assets.

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Strathcona
REGIONAL DISTRICT

2026 – 2030 Financial Plan

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Section:

Strathcona Gardens Commission

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Strathcona Gardens Recreation Complex



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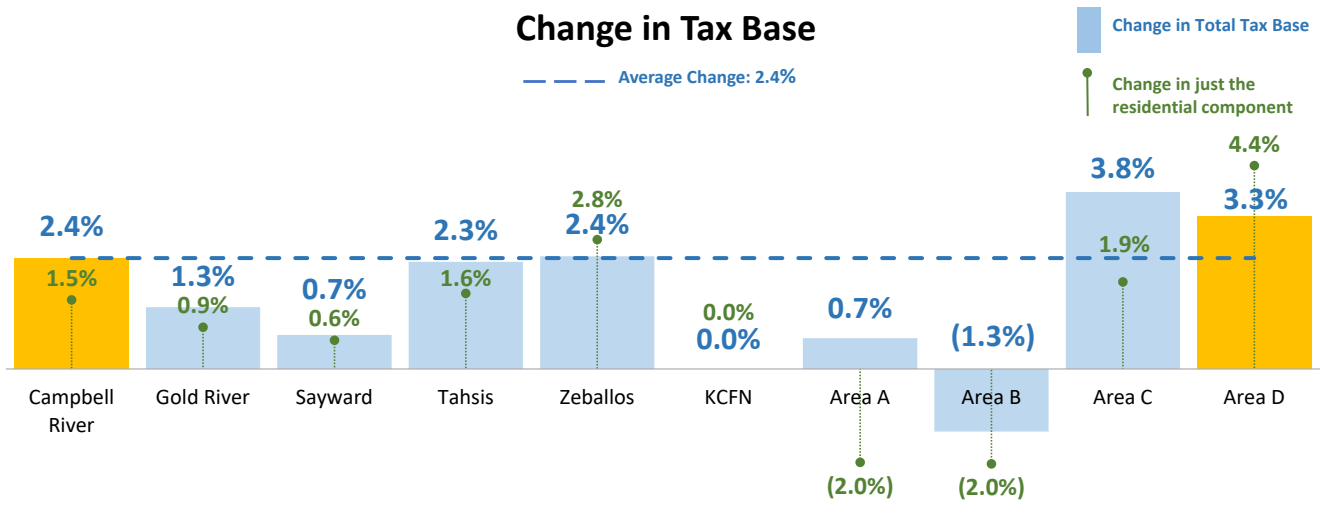
The **Strathcona Gardens Recreation Complex** is a versatile facility situated in Campbell River. It features two NHL-sized arenas, a leisure ice pad, a 37.5-meter pool, a leisure pool, a weight room, a fitness studio, and meeting rooms. While user fees contribute to its operation, the facility is primarily funded by taxpayers from the City of Campbell River and Electoral Area D (Oyster Bay-Buttle Lake). Currently, the complex is undergoing construction for a new aquatic space. During this time, the existing aquatic area will remain operational, and once the new pool is completed, the current space will be renovated to create a dedicated rehabilitation and fitness area.

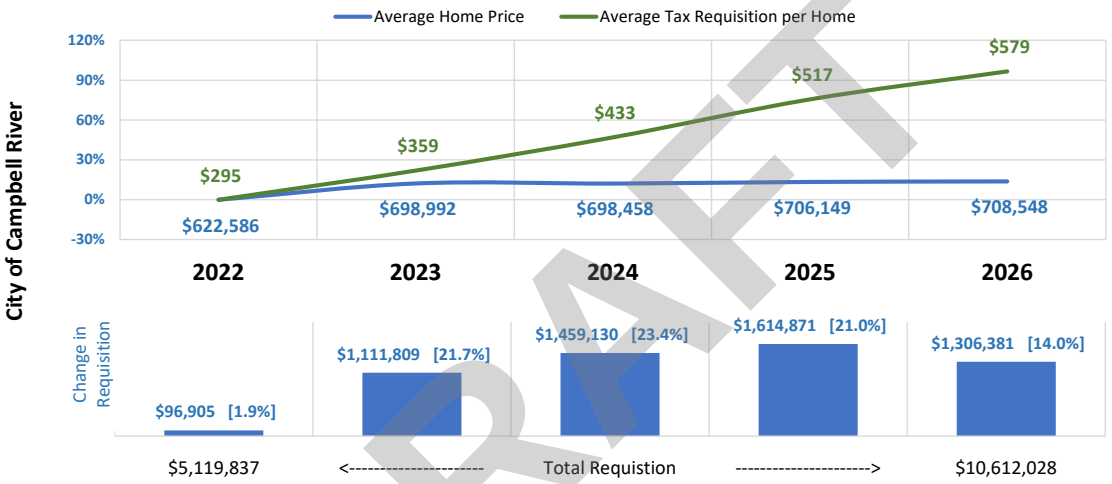
Strathcona Gardens Recreation Complex includes the following functions:

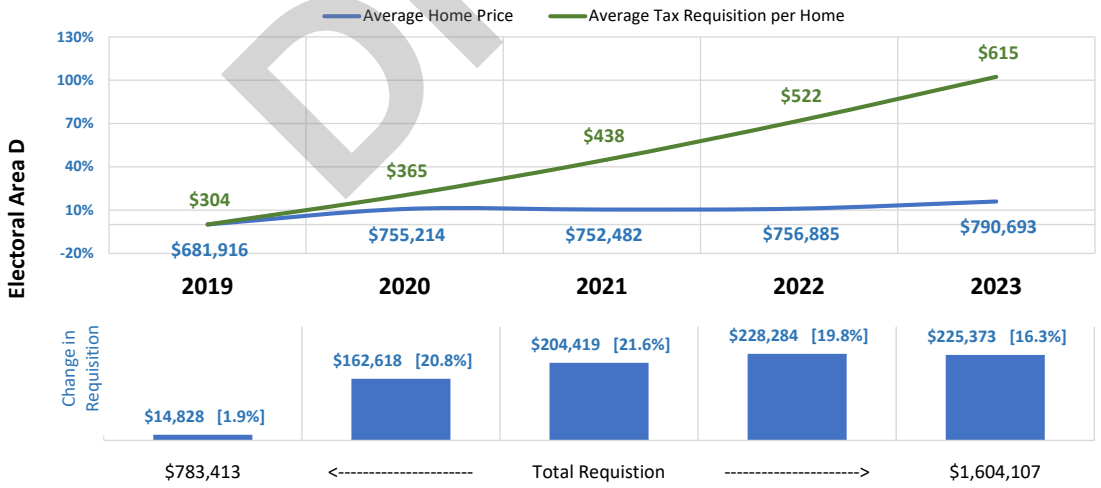
Function # - Function Description

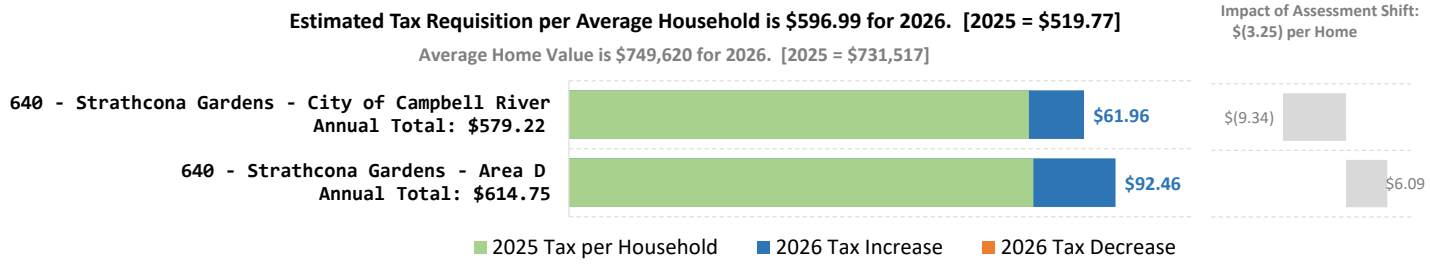
640 - Strathcona Gardens *(Complete, totals include amounts from all subfunctions below)*
641 - Strathcona Gardens - Administration & Concession
642 - Strathcona Gardens - Aquatics, Fitness & Rehab
643 - Strathcona Gardens - Facility Operations
644 - Strathcona Gardens - Ice & Other Programs

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Function 640 – Strathcona Gardens Recreation Complex

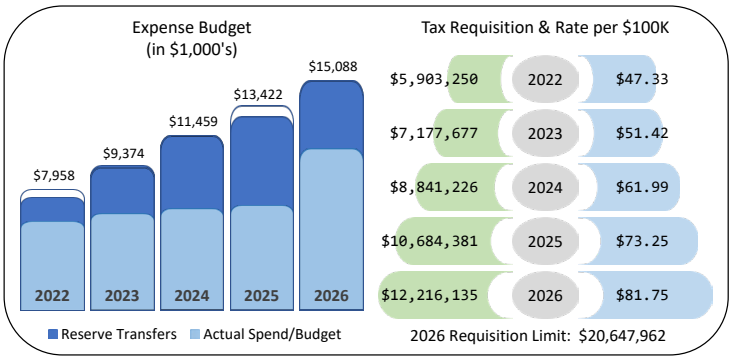
Electoral Area D & City of Campbell River

Service Description

The authority for this service is provided through SLP 16, approved on February 19, 1971, with subsequent amendments. The participants of this service are the City of Campbell River and Electoral Area D, with a maximum requisition limit of $1.588 per $1,000 of assessed value in these service areas.

Strathcona Gardens is typically reported under Function 640 however the service has five operating functions.

- Function 640 – Revenues and Corporate Administration
- Function 641 – Administration and Concession
- Function 642 – Aquatics, Fitness & Rehabilitation
- Function 643 – Facility Operations
- Function 644 – Ice & Other Programs



Operating Budget: (*consolidated*)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 10,684,542	$ 10,684,542	**$ 12,216,135**	$ 13,238,381	$ 14,219,915	$ 13,845,153	$ 14,004,385
Grants in lieu	55,000	55,000	**70,000**	70,000	70,000	70,000	70,000
Government transfers	-	10,244	-	-	-	-	-
Other revenue	375,313	187,642	**11,700**	11,700	11,700	11,700	11,700
Sales of services	1,802,370	1,834,570	**1,828,510**	1,312,738	1,338,993	1,905,056	1,943,157
Transfers from reserves	-	-	**135,000**	-	-	-	-
Prior year surplus	658,194	650,101	**826,516**	-	-	-	-
	13,575,419	13,422,099	**15,087,861**	14,632,819	15,640,608	15,831,909	16,029,242
Expense:							
Operating expenses	6,550,995	7,416,082	**6,859,346**	6,985,054	7,992,843	8,184,144	8,381,477
Transfers to reserves	5,858,883	4,037,742	**4,463,914**	200,000	200,000	200,000	200,000
Debt principal	-	626,372	**1,242,471**	2,698,735	2,698,735	2,698,735	2,698,735
Debt interest	339,025	1,341,903	**2,522,130**	4,749,030	4,749,030	4,749,030	4,749,030
	12,748,903	13,422,099	**15,087,861**	14,632,819	15,640,608	15,831,909	16,029,242
Surplus/(Deficit)	$ 826,516	$ -	**$ -**	$ -	$ -	$ -	$ -

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Tax Requisition per Region:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest	Rec/Non Profit	Farm	**TOTAL**
City of Campbell River	$ 8,321,072	$ 120,645	$ 9,065	$ 139,390	$ 1,961,336	$ 40,184	$ 20,227	$ 108	**$ 10,612,028**
Area D	1,186,469	16,670	71,172	7,617	44,160	274,500	3,210	309	**1,604,107**
Total Requisition	$ 9,507,541	$ 137,315	$ 80,237	$ 147,007	$ 2,005,495	$ 314,684	$ 23,437	$ 417	**$ 12,216,135**

Tax Requisition per Average Folio:

	Residential	Utilities	Major Industry	Light Industry	Business And Other	Managed Forest Land	Rec/Non Profit	Farm
Amount requisitioned	$ 9,507,541	$ 137,315	$ 80,237	$ 147,007	$ 2,005,495	$ 314,684	$ 23,437	$ 417
Area D rate (per $100K)	$ 77.75	$ 272.12	$ 264.34	$ 264.34	$ 190.48	$ 233.25	$ 77.75	$ 77.75
CCR rate (per $100K)	$ 81.75	$ 286.12	$ 277.94	$ 277.94	$ 200.28	$ 245.24	$ 81.75	$ 81.75
Average requisition, per folio:								
City of Campbell River	$ 579.22	$ 5,483.87	$ 1,813.07	$ 2,733.14	$ 2,547.19	$ 318.92	$ 697.49	$ 5.70
Area D	614.75	694.60	71,172.13	362.71	1,635.54	1,134.30	401.19	11.04
Regional Average	$ 596.99	$ 3,089.23	$ 36,492.60	$ 1,547.92	$ 2,091.37	$ 726.61	$ 549.34	$ 8.37

Function 640 – Strathcona Gardens Recreation Complex

Electoral Area D & City of Campbell River

Capital Summary:

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
*** EQUIPMENT & GENERAL ADMINISTRATION ***							
Building Improvements	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
IT Infrastructure Replacements	-	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	Reserves
Annual workstation / laptops for staff as per replacement schedule.							
Workstation Replacements	-	$ 10,000	-	-	$ 15,000	-	Reserves
Scheduled replacement of server and networking equipment. Ensuring current infrastructure and network security standards are met.							
Small Equipment Replacement	-	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	Reserves
Recurring allowance for replacement of any aged machinery, tools, or equipment.							
Website Redevelopment	$ 18,988	-	-	-	-	-	Reserves
Strathcona Gardens portion of the srd.ca website and server upgrade.							
Billboard Upgrades	$ 120,000	-	-	-	-	-	Reserves
Upgrade to the lighted sign on Dogwood Street to better advertise news and events to the public and increase engagement.							
General Facility Exterior Cladding	-	-	-	$ 200,000	$ 200,000	-	Reserves
Enhance the durability, aesthetic appeal, and energy efficiency of the facility by installing or upgrading exterior cladding.							
Vehicle Replacement	-	-	-	$ 70,000	-	-	Reserves
Ongoing fleet replacement.							
Exterior Parking Lot Lighting	-	-	-	-	$ 200,000	-	Reserves
Replacement and upgrade of all existing light standards to increase overall usability and enhance nighttime security.							

Impact of the Capital Plan on the Operating Budget: Most projects in this section involve the replacement and refurbishment of existing capital infrastructure, which already has established operating budgets. Therefore, it is expected that there will be little to no impact on operating costs. A modest cost savings is anticipated from the website redevelopment, as the Gardens' website will now be integrated with the corporate website, reducing ongoing maintenance and upkeep. The new site will be more modern and user-friendly, resulting in shorter staff training times and allowing for quicker updates.

The upgrade of the billboard is also expected to have minimal impact, despite a slight increase in utility costs associated with operating a lighted sign. However, the new energy-efficient lighting is expected to reduce overall utility expenses over time.

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
*** POOL & WELLNESS CENTER ***							
Building Improvements	-	-	-	$ 100,000	-	$ 100,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
Fitness and Rehab Equipment	-	$ 200,000	$ 250,000	-	-	-	Reserves
Clinical exercise stepper.							
Air Handler Replacement - HU1	-	-	-	$ 120,000	-	-	Reserves
2024 Budget includes replacement of HU2/HRU1 units for pool. 2026 Budget includes HU1 Replacement.							

Impact of the Capital Plan on the Operating Budget: Most of the projects in this section focus on replacing and refurbishing existing capital infrastructure, all of which already have established operating budgets. As a result, it is anticipated that there will be minimal to no impact on operating costs. Electrical projects, in particular, are expected to transition to more energy-efficient equipment, helping to offset utility expenses.

The budget allocated for building improvements aims to enhance maintenance and extend the lifespan of the buildings and equipment. Proactive maintenance generally reduces overall repair and maintenance costs and minimizes the need for emergency repairs, which often come with a premium for expedited work.

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Function 640 – Strathcona Gardens Recreation Complex

Electoral Area D & City of Campbell River

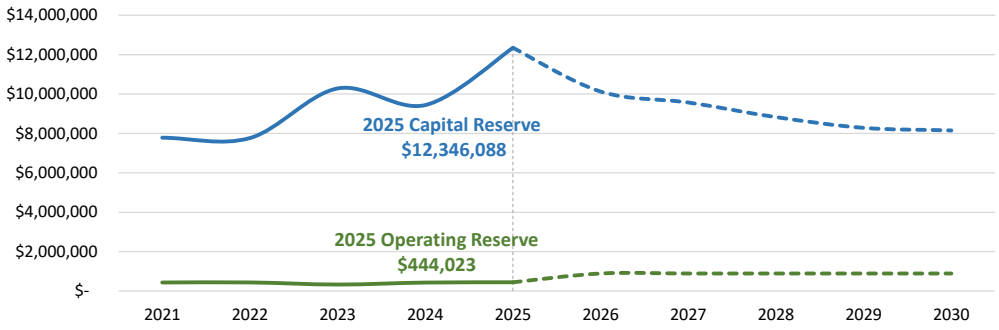
Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
*** ARENAS ***							
Building Improvements	-	$ 150,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	Reserves
Architectural, Structural, Mechanical, Electrical Upgrades to maintain long-term building/equipment/facility efficiency and integrity.							
Rod Brind 'Amour Arena Design	$ 300,000	-	-	-	-	-	Grants
Growing Communities Fund Portion of the design fore the new arenas.							
CO2 Plant Upgrades	$ 638,477	-	-	-	-	-	Reserves / Grants
CO2 Refrigerant HR Optimization & Dehumidifier Upgrade, with preheat coil, to improve energy efficiency and service levels.							
Board and Gate Replacements	-	$ 700,000	-	-	-	-	Reserves
Arena 2, Leisure Ice, and Zamboni gate replacements to enhance the efficiency and safety of ice resurfacing operations.							
Arena 2 and Leisure Ice Dressing Room Upgrades	-	-	$ 100,000	$ 220,000	$ 100,000	-	Reserves
Enhancements to the flooring and dressing rooms, ensuring improved aesthetics and functionality for the facility.							
Ice Re-Surfacer Rebuild/Replacement	-	-	$ 175,000	-	-	-	Reserves
Replacement of the ice-resurfacer to ensure optimal ice quality and maintenance for the facility.							

Impact of the Capital Plan on the Operating Budget: Most of the projects in this section focus on replacing and refurbishing existing capital infrastructure, all of which already have established operating budgets. As a result, it is anticipated that there will be minimal to no impact on operating costs. The CO2 plant upgrades are anticipated to reduce overall natural gas usage; the budget assumes higher rates, as applied by Fortis BC, with lower usage volume leading to a small annual increase in energy costs.

Project Title	2025 Carry Forward	2026	2027	2028	2029	2030	Funding
*** REC-REATE ***							
REC-REATE Phase 1	$ 38,948,571	-	-	-	-	-	Debt / Reserves
Phase 1 of the RECREATE PROJECT							
Pool Rock Climbing Wall	$ 75,000	-	-	-	-	-	Reserves
Public identified this is a priority and fundraising has been occurring for many years. Will occur alongside REC-REATE.							
REC-REATE Phase 2	-	$ 61,200,000	-	-	-	-	Debt / Reserves
Rod Brind 'Amour Arena Refurbishment							

Impact of the Capital Plan on the Operating Budget: Most of the projects in this section involve replacing or refurbishing existing capital infrastructure, which already has established operating budgets. Therefore, operating costs are expected to remain largely unchanged except for the increase related to debt servicing costs to maintain the loan. A key project for 2026 is the Dasher Board and Vertical Lift Gate replacement in Arena 2, this will replace the existing aged out arena boards and Zamboni ice gates.

Reserve Summary:



Budget Commentary and Service Goals: (Overview, see below for detailed discussion on each sub-function)

- See below for discussion on each sub-funding making up this service function.

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Function 640 – Strathcona Gardens Recreation Complex

Electoral Area D & City of Campbell River

Sub-Function 640 –Administration *(included in the consolidated totals on the prior page)*

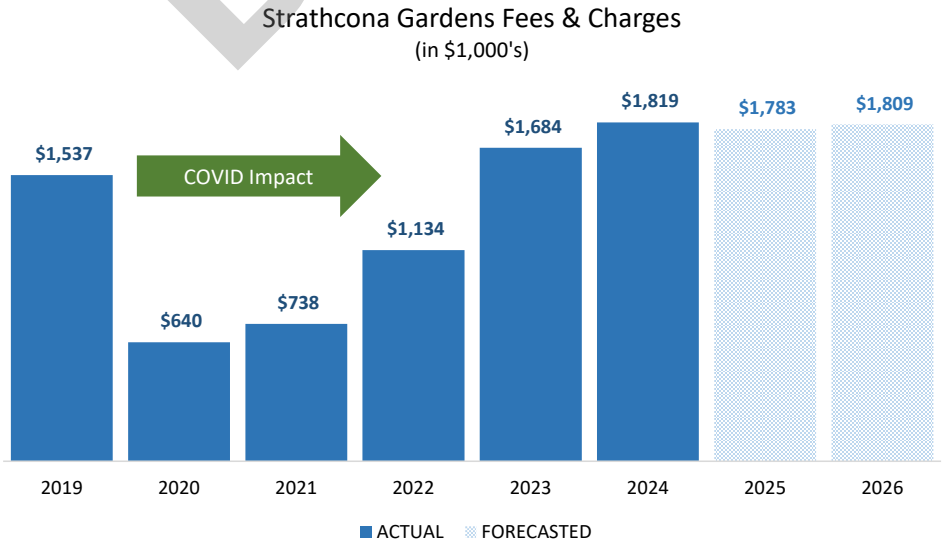
Operating Budget: (included in the consolidated summary in Function 640)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenue:							
Property tax requisition	$ 10,684,542	$ 10,684,542	**$ 12,216,135**	$ 13,238,381	$ 14,219,915	$ 13,845,153	$ 14,004,385
Grants in lieu	55,000	55,000	**70,000**	70,000	70,000	70,000	70,000
Government transfers	-	10,244	**-**	-	-	-	-
Other revenue	375,313	187,642	**11,700**	11,700	11,700	11,700	11,700
Sales of services	1,802,370	1,834,570	**1,828,510**	1,312,738	1,338,993	1,905,056	1,943,157
Transfers from reserves	-	-	**135,000**	-	-	-	-
Prior year surplus	658,194	650,101	**826,516**	-	-	-	-
	13,575,419	13,422,099	**15,087,861**	14,632,819	15,640,608	15,831,909	16,029,242
Expense:							
Operating expenses	1,423,243	1,780,272	**1,803,872**	1,851,536	1,900,899	1,952,025	2,004,977
Transfers to reserves	5,858,883	4,037,742	**4,463,914**	200,000	200,000	200,000	200,000
Debt principal	-	626,372	**1,242,471**	2,698,735	2,698,735	2,698,735	2,698,735
Debt interest	339,025	1,341,903	**2,522,130**	4,749,030	4,749,030	4,749,030	4,749,030
	7,621,151	7,786,289	**10,032,387**	9,499,301	9,548,664	9,599,790	9,652,742
Surplus/(Deficit)	$ 5,954,268	$ 5,635,810	**$ 5,055,474**	$ 5,133,518	$ 6,091,944	$ 6,232,119	$ 6,376,500

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Budget Commentary and Service Goals:

- Sales of service revenues include all user fee and rental income.
- Budget assumes Areana 2 construction to start late 2026 and impact revenues for 2027-2028.
- 2026 Budget includes $135,000 Transfers from reserves for added union negotiations contingency and higher than normal repairs, maintenance and utilities expenses due to construction of Recreate Phase 1.
- 2026 Operating expenses include increase for the second half of the 2025 business case related to increased debt to support Recreate Phase 2.
- Revenue reduction in 2025 is a result of the Arena 2 ice being removed for 6 weeks in 2025. This ice was previously left in during the 2022-2023-2024 spring and summer months (year-round public demand).



Function 640 – Strathcona Gardens Recreation Complex

Electoral Area D & City of Campbell River

Sub-Function 641 – Service and Concession *(included in the consolidated totals under Function 640)*

Overview:

The administration function continues to serve as the primary point of contact for many visitors to Strathcona Gardens and plays a key role in supporting a high level of customer satisfaction. Customer service representatives collaborate closely with all program areas to coordinate registrations, facility bookings, merchandise sales, and a range of promotional opportunities throughout the year. This function is also responsible for financial reporting processes, maintaining the point-of-sale system, and sharing customer feedback across departments to enhance overall service delivery.

The concession function oversees the delivery of food and beverage services at Strathcona Gardens. This team provides patrons with a selection of hot and cold menu items and remains particularly active during major events such as hockey games and swim meets. Concession staff manage the preparation and sale of products, as well as inventory control for retail items, using the facility's point-of-sale system.

Operating Budget: (included in the consolidated summary in Function 640)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Operating expenses	$ 734,487	$ 759,312	**$ 594,557**	$ 620,288	$ 816,680	$ 836,922	$ 857,772

Budget Commentary and Service Goals:

- The forecast for the 2026 concession budget reflects anticipated impacts resulting from the Arena 1 construction project.

Sub-Function 642 – Aquatics, Fitness & Rehabilitation *(included in the consolidated totals under Function 640)*

Overview:

The aquatics function at Strathcona Gardens continues to provide a broad range of programs and services that support the health and well-being of individuals, families, and the wider community. Offerings include swim lessons, advanced aquatic leadership training, rehabilitation services, day camps, and both registered and drop-in fitness programs, along with a variety of special events. Rehabilitation services take a comprehensive approach by offering assessments, personalized program design, and wellness education for people of all ages and abilities.

Families benefit from engaging day camps that promote child and youth development, as well as swim lessons that build water safety and confidence. Youth also gain valuable skills through advanced aquatic leadership courses, which encourage teamwork, leadership growth, physical fitness, and preparation for potential future roles in aquatic services.

The facility also remains an important resource for single professionals seeking flexible and convenient fitness options, offering a range of programs that accommodate busy schedules.

Since April 2009, the Strathcona Regional District (SRD) has continued its contract with Island Health, ensuring residents have access to specialized services and associated funding. These services support chronic disease management, falls prevention, stroke recovery, and cardiac rehabilitation, helping to meet diverse health needs across the community. This partnership provides essential support for individuals facing specific health challenges, enabling them to access the resources and care required to improve their overall well-being.

Operating Budget: (included in the consolidated summary in Function 640)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Operating expenses	$ 1,514,580	$ 1,824,985	**$ 1,889,189**	$ 1,974,789	$ 2,032,098	$ 2,091,126	$ 2,151,924

Budget Commentary and Service Goals:

- Increased public demand and training for the new aquatic space will exhaust the aquatics budget in 2026.
- Staff are actively developing new community outreach initiatives, including Yoga in the Park (Area D – Hagel Park) and lifeguarding demonstrations and events at McIvor Lake, Quadra Island, and Saratoga Beach.

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Sub-Function 643 – Facility Operations *(included in the consolidated totals under Function 640)*

Overview:

This function is responsible for the overall maintenance and operation of the Strathcona Gardens facility and its surrounding grounds. Facility maintenance staff operate and monitor key mechanical systems, including the refrigeration plant, heating, ventilation and air-conditioning systems, and pool mechanical equipment. They also carry out a wide range of building maintenance tasks such as painting, plumbing, grounds upkeep, and the maintenance of all ice surfaces.

Building service workers ensure that all areas of the facility meet high standards of cleanliness and are responsible for set-ups related to meetings and events hosted at the site. This function also performs routine audits and compliance checks to meet all health and safety requirements. Combined with detailed daily, weekly, monthly, and annual inspections, these efforts help minimize operational downtime and support the facility's goal of providing approximately 358 days of public access each year.

Operating Budget: (included in the consolidated summary in Function 640)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Operating expenses	$ 2,397,517	$ 2,560,747	**$ 2,161,538**	$ 2,112,458	$ 2,702,467	$ 2,748,396	$ 2,795,703

Budget Commentary and Service Goals:

- The 2026 Budget incorporates increases to the Operations budget to account for higher utility expenses resulting from increased consumption and rate escalations.
- The deteriorating condition of Arena 1 necessitates continual repairs, creating sustained demands on the maintenance team and the operations budget.

Sub-Function 644 – Ice & Other Programs *(included in the consolidated totals under Function 640)*

Overview:

The Ice and Other Programs function at Strathcona Gardens oversees all programming delivered on the facility's ice surfaces, along with major seasonal and special events such as summer kids camps, specialty shows, and the annual New Year's Eve celebration. This function also manages third-party ice and dry-floor bookings for patrons, community organizations, and user groups.

Skate patrol staff support many of the youth programs and skating lessons offered throughout the year and also operate the skate shop, which provides skate rentals and blade-sharpening services.

This function continues to play an essential role in supporting youth within the community by delivering after-school and recreational programs that encourage physical activity, skill development, and positive social interaction. These initiatives help strengthen community connections and offer meaningful opportunities for youth to stay active and engaged.

Operating Budget: (included in the consolidated summary in Function 640)

	2025 Projection	2025 Budget	**2026 Budget**	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Operating expenses	$ 398,200	$ 490,766	**$ 410,190**	$ 425,983	$ 540,700	$ 555,676	$ 571,102

Budget Commentary and Service Goals:

- Growth in programming, the introduction of the facility program bus, and strengthened marketing efforts have all contributed to increased public demand for services within this department.
- Pro-D day programs, spring break camps, and summer programs are now operating at or near full capacity.
- Enhanced marketing efforts have also increased participation in sponsored swims and skates offered during Christmas and statutory holidays, supporting greater community access and engagement.

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Process:

The Financial Plan is an omnibus, high-level summary for the overall organization intended to supplement the many departmental and project reports done by each department and provide financial context to the overall operating environment faced by the SRD. The Local Government Act Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. While there is year-round opportunity for anyone to offer input to staff, Directors, or the Board as a whole, the SRD's financial planning policy requires the implementation of a formalized procedure to take place before any budget is adopted. That procedure begins with publicly approving a calendar in the late summer or early fall. This calendar outlines the key budget steps, opportunities for public input, decision points for the upcoming process, and possible budget bylaw adoption dates. Refer to the Transmittal Letter for the approved timeline of the current year financial plan.

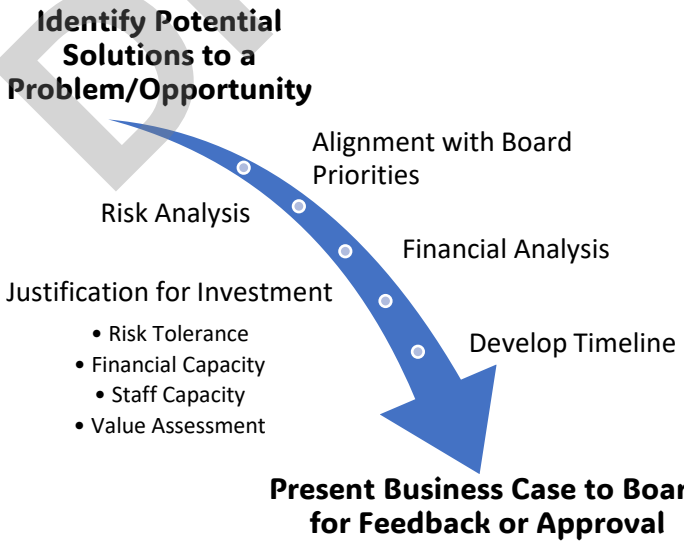
Main steps to build the budget include:



The SRD Board, Chief Administrative Officer (CAO), Senior Management Team (SMT), and staff all contribute to the financial planning process. The role of the Board is to interface with the public and to provide strategic direction to the CAO for all activities carried out by the SRD. The CAO provides direction to the Senior Management Team who work with staff on forming detailed action plans in order to accomplish their objectives. As the year progresses, staff and SMT interface with the public, contractors, vendors, and other stakeholders. Staff then prepare reports for the CAO to advise on progress made as well as any problems or opportunities discovered when carrying out their duties. Towards the end of the year this information is relayed to the Finance Department to consolidate, summarize, and analyse the data.

The SRD utilizes an incremental budgeting approach and develops a "base" operating and any capital budget (if applicable) for each operating function, as legislated or by way of establishment bylaw. Base budgets include amounts for all current levels of service and assets while business cases are used to introduce any new services, material increases to existing service levels, or new assets (not including replacement of existing assets).

The following exhibit outlines the general process in which a **business case** is first introduced and then approved:



The Financial Plan for the SRD is prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for local government, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, as well as internal policy approved by the Board. The SRD uses the modified accrual method of accounting. It recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred.

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Department heads are primarily responsible for the cost estimates used in each of the service functions with the CFO estimating many of the common shared expenses such as CPI increases, most insurance premiums, interest charges, utilities. The CFO computes all tax requisition amounts and mill rates for each service. The Financial Plan does not include any unfunded projects or liabilities.

The Financial Plan is a living document, and once adopted it can be amended at any time should a majority of the Board vote in favor of making a modification. Modifications are announced by staff reports throughout the year and information is made available to the public through various methods including the SRD's website, Facebook, YouTube channel, and Board agendas & minutes.

Financial Policy:

Asset Management Plan - The Asset Management Plan (AMP) is part of the SRD's efforts to improve its asset management processes and practices, to fulfill its mission to provide effective delivery of services to residents. Historically, many local governments managed assets within function groups; with park employees managing parks assets and IT staff managing IT assets, etc. The AMP uses a systematic approach and provides a holistic overview of asset management concerns faced by the SRD. The Board endorsed the SRD's AMP on October 9, 2019.

Financial Planning Policy – Sets the directive and establishes guidelines for developing, evaluating, finalizing, and implementing the Regional Board's financial plan.

Investment Management Policy - The purpose of this policy is to set out the responsibilities, policies and accountability associated with the management and administration of investments of General, Water and Sewer statutory Reserve Funds. The Investment Management Policy is guided by the principle of conservative management philosophy based on preservation of capital, diversification, return on investment, statutory limitations, and liquidity. The policy establishes the objectives, standard of care, eligible investments, reporting requirements and responsibilities of the prudent management of funds held by the Regional District.

Purchasing Policy - Establishes guidelines used to control and standardize the procedure for purchasing goods and services by Regional District staff. It provides specific principles, values and instructions to help employees successfully navigate common procurement scenarios.

Revenue Management Policy - Sets out the responsibilities and accountability associated with the management and administration relating to the sale of services. This policy applies to all Regional District services (functions) and includes all licenses to use and the sale of services of the Regional District. The Revenue Management Services Policy is guided by the principle of cost recovery and the provision of internal control mechanisms to separate the signing of agreements from the accounting processes.

Risk Management Policy - Risk Management is the process of making and carrying out decisions that will minimize the adverse effect of accidental losses upon our community. In financial terms it is vital to our ability to pursue our goals, commence and operate our programs, and to perform duties in a manner which will be recognized as professional by those we serve. This policy is intended to delegate roles, set goals and objectives, and raise awareness of the risk management concerns within the organization.

Support Services Policy - Directs how centralized general administrative and corporate costs are allocated to the services that benefit from these activities. The SRD currently uses transaction volumes as a primary measure of allocating costs between functions.

Tangible Capital Asset Policy – Promotes sound corporate management of capital assets and complies with the Public Sector Accounting Board (PSAB) Handbook Section PSAB 3150. All tangible capital assets acquired by the Regional District, whether by way of transfer, exchange, lease, donation or purchase, are subject to this policy. Establishes general thresholds for classifying asset purchases, benchmarking useful life estimates, capital disposition procedures, and capital reporting protocols.

Travel Policy – Establishes procedures to be followed by Regional District staff who travel on approved SRD business, or approved attendance at conferences, seminars, and for other training and education purposes.

DRAFT

Purpose: **Craig Road Water Expansion**

Issue: 99
Term: 20 Years

Security Issuing Bylaw: 2957
Loan Authorization Bylaw: 2789

Year	Payment	Principal	Interest	Actuarial	Balance	Interest Rate	Actuarial Rate
2006	-	-	-	-	138,421	0.00%	4.00%
2007	10,862	4,648	6,214	-	133,773	4.49%	4.00%
2008	11,223	4,648	6,575	186	128,938	4.75%	4.00%
2009	11,223	4,648	6,575	379	123,910	4.75%	4.00%
2010	11,223	4,648	6,575	580	118,682	4.75%	4.00%
2011	11,223	4,648	6,575	790	113,244	4.75%	4.00%
2012	11,223	4,648	6,575	1,007	107,588	4.75%	4.00%
2013	11,223	4,648	6,575	1,233	101,706	4.75%	4.00%
2014	11,223	4,648	6,575	1,469	95,589	4.75%	4.00%
2015	11,223	4,648	6,575	1,713	89,228	4.75%	4.00%
2016	11,223	4,648	6,575	1,968	82,612	4.75%	4.00%
2017	11,223	4,648	6,575	2,232	75,731	4.75%	4.00%
2018	11,223	4,648	6,575	2,508	68,575	4.75%	4.00%
2019	11,223	4,648	6,575	2,794	61,132	4.75%	4.00%
2020	11,223	4,648	6,575	3,092	53,393	4.75%	4.00%
2021	11,223	4,648	6,575	3,401	45,343	4.75%	4.00%
2022	11,223	4,648	6,575	3,723	36,971	4.75%	4.00%
2023	11,223	4,648	6,575	4,058	28,265	4.75%	4.00%
2024	11,223	4,648	6,575	4,406	19,210	4.75%	4.00%
2025	11,223	4,648	6,575	4,768	9,794	4.75%	4.00%
2026	11,223	4,648	6,575	5,145	-	4.75%	4.00%
TOTAL	224,107	92,968	131,139	45,453			

Cash Holdback:	$	1,384
Demand Note:	$	3,998
Debt Reserve Fund	$	5,382

DRAFT

Purpose: **Corporate Office Loan – 990 Cedar Street**

Issue: 146
Term: 30 Years

Security Issuing Bylaw: 319
Loan Authorization Bylaw: 261

Year	Payment	Principal	Interest	Actuarial	Balance	Interest Rate	Actuarial Rate
2018	-	-	-	-	2,042,160	3.20%	3.00%
2019	108,274	42,925	65,349	-	1,999,235	3.20%	3.00%
2020	108,274	42,925	65,349	1,288	1,955,023	3.20%	3.00%
2021	108,274	42,925	65,349	2,614	1,909,484	3.20%	3.00%
2022	108,274	42,925	65,349	3,980	1,862,579	3.20%	3.00%
2023	108,274	42,925	65,349	5,387	1,814,267	3.20%	3.00%
2024	108,274	42,925	65,349	6,837	1,764,506	3.20%	3.00%
2025	108,274	42,925	65,349	8,330	1,713,252	3.20%	3.00%
2026	108,274	42,925	65,349	9,867	1,660,460	3.20%	3.00%
2027	108,274	42,925	65,349	11,451	1,606,084	3.20%	3.00%
2028	108,274	42,925	65,349	13,082	1,550,077	3.20%	3.00%
2029	108,274	42,925	65,349	14,763	1,492,390	3.20%	3.00%
2030	108,274	42,925	65,349	16,493	1,432,972	3.20%	3.00%
2031	108,274	42,925	65,349	18,276	1,371,772	3.20%	3.00%
2032	108,274	42,925	65,349	20,112	1,308,736	3.20%	3.00%
2033	108,274	42,925	65,349	22,003	1,243,809	3.20%	3.00%
2034	108,274	42,925	65,349	23,951	1,176,934	3.20%	3.00%
2035	108,274	42,925	65,349	25,957	1,108,052	3.20%	3.00%
2036	108,274	42,925	65,349	28,023	1,037,104	3.20%	3.00%
2037	108,274	42,925	65,349	30,152	964,028	3.20%	3.00%
2038	108,274	42,925	65,349	32,344	888,759	3.20%	3.00%
2039	108,274	42,925	65,349	34,602	811,232	3.20%	3.00%
2040	108,274	42,925	65,349	36,928	731,379	3.20%	3.00%
2041	108,274	42,925	65,349	39,323	649,131	3.20%	3.00%
2042	108,274	42,925	65,349	41,791	564,415	3.20%	3.00%
2043	108,274	42,925	65,349	44,332	477,158	3.20%	3.00%
2044	108,274	42,925	65,349	46,950	387,283	3.20%	3.00%
2045	108,274	42,925	65,349	49,646	294,712	3.20%	3.00%
2046	108,274	42,925	65,349	52,423	199,364	3.20%	3.00%
2047	108,274	42,925	65,349	55,284	101,155	3.20%	3.00%
2048	108,274	42,925	65,349	58,230	-	3.20%	3.00%
TOTAL	3,248,214	1,287,741	1,960,474	754,419			

Loan Schedule rows coloured blue are subject to interest rate changes.
Interest rates and amounts listed for these rows may change.

Cash Holdback:	$	20,422
Demand Note:	$	33,715
Debt Reserve Fund	$	54,137

DRAFT

Purpose: **Quathiaski Cove Sewer Expansion #1**

Issue: 152
Term: 20 Years

Security Issuing Bylaw: 397
Loan Authorization Bylaw: 197

Year	Payment	Principal	Interest	Actuarial	Balance	Interest Rate	Actuarial Rate
2020	-	-	-	-	144,000	0.91%	1.75%
2021	7,386	6,076	1,310	-	137,924	0.91%	1.75%
2022	7,386	6,076	1,310	106	131,743	0.91%	1.75%
2023	7,386	6,076	1,310	215	125,453	0.91%	1.75%
2024	7,386	6,076	1,310	325	119,052	0.91%	1.75%
2025	7,386	6,076	1,310	437	112,540	0.91%	1.75%
2026	9,095	4,731	4,363	1,101	106,708	3.03%	3.50%
2027	9,095	4,731	4,363	1,305	100,671	3.03%	3.50%
2028	9,095	4,731	4,363	1,517	94,424	3.03%	3.50%
2029	9,095	4,731	4,363	1,735	87,957	3.03%	3.50%
2030	9,095	4,731	4,363	1,962	81,264	3.03%	3.50%
2031	9,095	4,731	4,363	2,196	74,337	3.03%	3.50%
2032	9,095	4,731	4,363	2,438	67,168	3.03%	3.50%
2033	9,095	4,731	4,363	2,689	59,747	3.03%	3.50%
2034	9,095	4,731	4,363	2,949	52,067	3.03%	3.50%
2035	9,095	4,731	4,363	3,218	44,118	3.03%	3.50%
2036	9,095	4,731	4,363	3,496	35,891	3.03%	3.50%
2037	9,095	4,731	4,363	3,784	27,376	3.03%	3.50%
2038	9,095	4,731	4,363	4,082	18,563	3.03%	3.50%
2039	9,095	4,731	4,363	4,390	9,441	3.03%	3.50%
2040	9,095	4,731	4,363	4,710	-	3.03%	3.50%
TOTAL	173,348	101,348	72,000	42,653			

Loan Schedule rows coloured blue are subject to interest rate changes.
Interest rates and amounts listed for these rows may change.

Cash Holdback:	$	1,440
Demand Note:	$	2,253
Debt Reserve Fund	$	3,693

DRAFT

Purpose: **Vancouver Island Regional Library (VIRL) Borrowing Facility.** (Debt is serviced by VIRL, not the SRD)

Issue: 162
Term: 25 Years
Security Issuing Bylaw: 567
Loan Authorization Bylaw: 394

Year	Payment	Principal	Interest	Actuarial	Balance	Interest Rate	Actuarial Rate
2024	-	-	-	-	1,250,000	3.83%	3.50%
2025	79,968	32,093	47,875	-	1,217,907	3.83%	3.50%
2026	79,968	32,093	47,875	1,123	1,184,692	3.83%	3.50%
2027	79,968	32,093	47,875	2,286	1,150,313	3.83%	3.50%
2028	79,968	32,093	47,875	3,489	1,114,732	3.83%	3.50%
2029	79,968	32,093	47,875	4,734	1,077,905	3.83%	3.50%
2030	79,968	32,093	47,875	6,023	1,039,789	3.83%	3.50%
2031	79,968	32,093	47,875	7,357	1,000,339	3.83%	3.50%
2032	79,968	32,093	47,875	8,738	959,508	3.83%	3.50%
2033	79,968	32,093	47,875	10,167	917,249	3.83%	3.50%
2034	79,968	32,093	47,875	11,646	873,510	3.83%	3.50%
2035	79,968	32,093	47,875	13,177	828,240	3.83%	3.50%
2036	79,968	32,093	47,875	14,762	781,386	3.83%	3.50%
2037	79,968	32,093	47,875	16,401	732,892	3.83%	3.50%
2038	79,968	32,093	47,875	18,099	682,701	3.83%	3.50%
2039	79,968	32,093	47,875	19,855	630,753	3.83%	3.50%
2040	79,968	32,093	47,875	21,674	576,986	3.83%	3.50%
2041	79,968	32,093	47,875	23,555	521,338	3.83%	3.50%
2042	79,968	32,093	47,875	25,503	463,743	3.83%	3.50%
2043	79,968	32,093	47,875	27,519	404,131	3.83%	3.50%
2044	79,968	32,093	47,875	29,605	342,433	3.83%	3.50%
2045	79,968	32,093	47,875	31,765	278,576	3.83%	3.50%
2046	79,968	32,093	47,875	34,000	212,483	3.83%	3.50%
2047	79,968	32,093	47,875	36,313	144,078	3.83%	3.50%
2048	79,968	32,093	47,875	38,707	73,278	3.83%	3.50%
2049	79,968	32,093	47,875	41,185	-	3.83%	3.50%
TOTAL	1,999,189	802,314	1,196,875	447,687			

Loan Schedule rows coloured blue are subject to interest rate changes.
Interest rates and amounts listed for these rows may change.

Cash Holdback:	$	12,500
Demand Note:	$	27,484
Debt Reserve Fund	$	39,984

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The following section lists local and specified service area for active functions which do not include the entire Electoral Area.

Function # - Function Description

Area A

245 - Sayward Valley Fire Protection [MAP]

247 – Duncan Bay Area Fire Protection

271 - Kyuquot Nootka Emergency Program

368 - Sayward and Area A Sayward Refuse

364 - Area A Kyuquot Nootka Solid Waste

534 - House Numbering Area A Sayward

554 - Economic Development - Area A Sayward

677 - Kyuquot Community Hall

680 - Sayward Valley Heritage Hall [MAP]

Area B

250 - South Cortes Island Fire Protection [MAP]

374 - Area B Refuse Disposal

Area C

255 - North Quadra Assistance Response [MAP]

685 - Quadra Island Community Hall Subsidy [MAP]

Area D

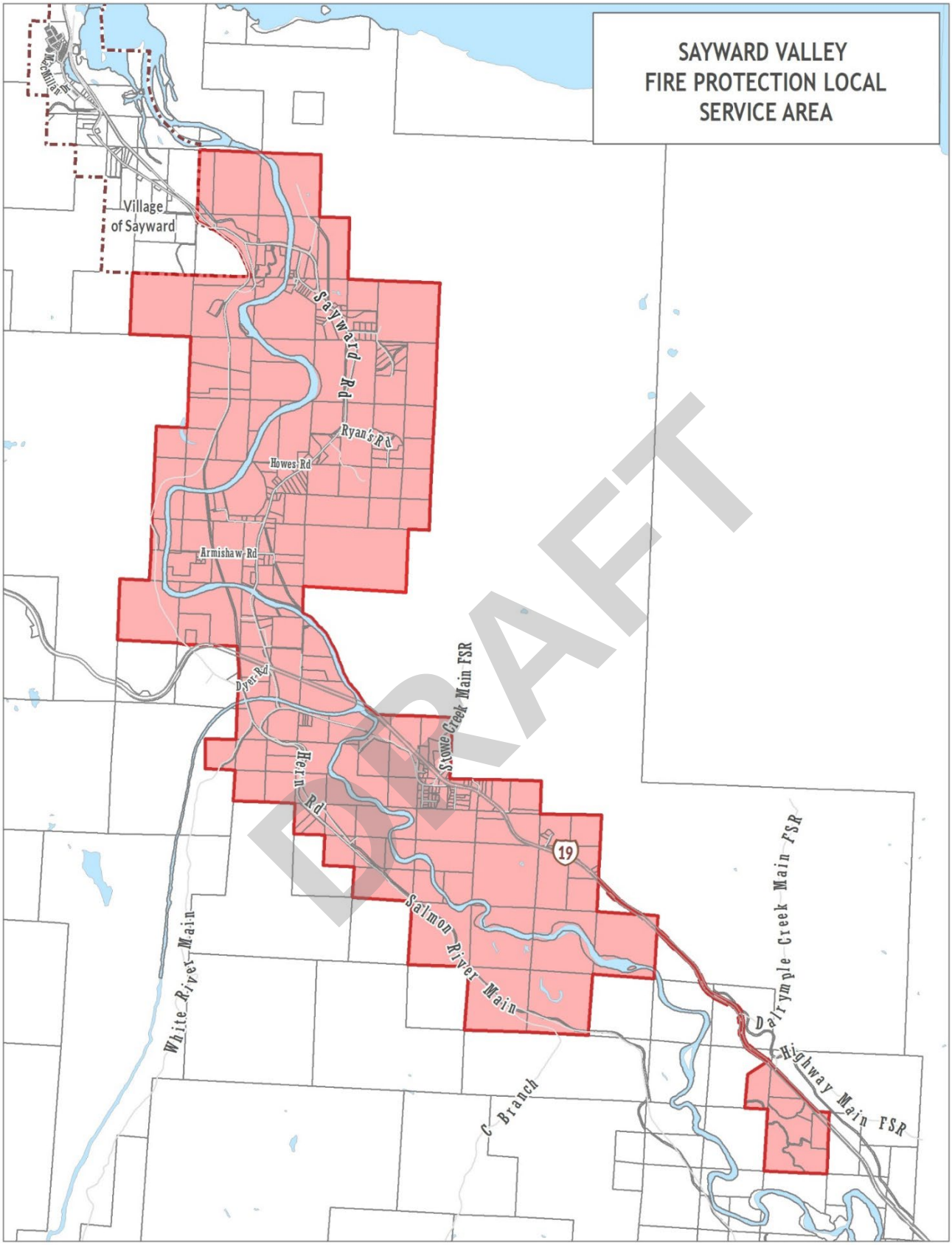
319 - Electoral Area D Water [MAP]

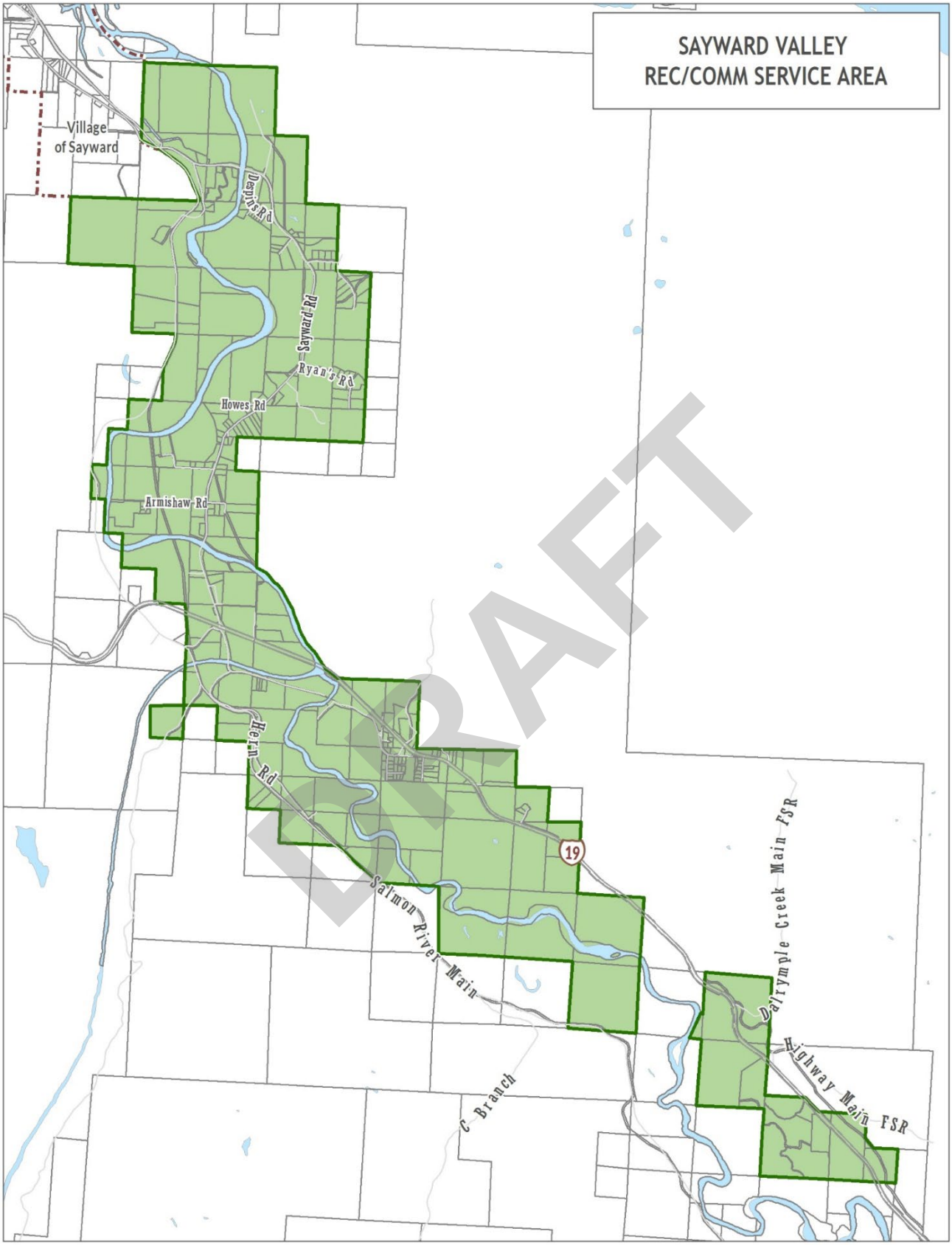
210 - Campbell River Fire Protection [MAP]

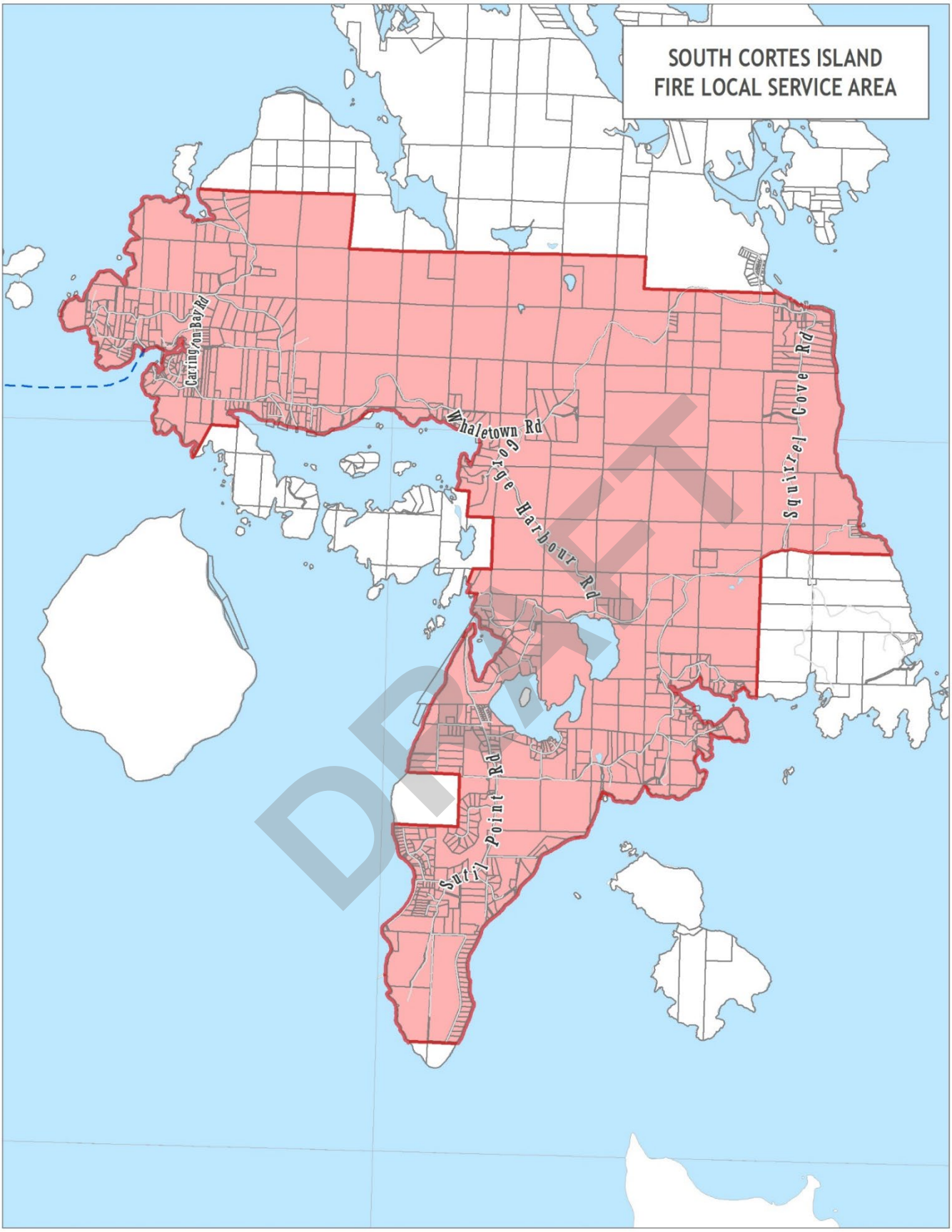
790 - Oyster River Bank Protection [MAP]

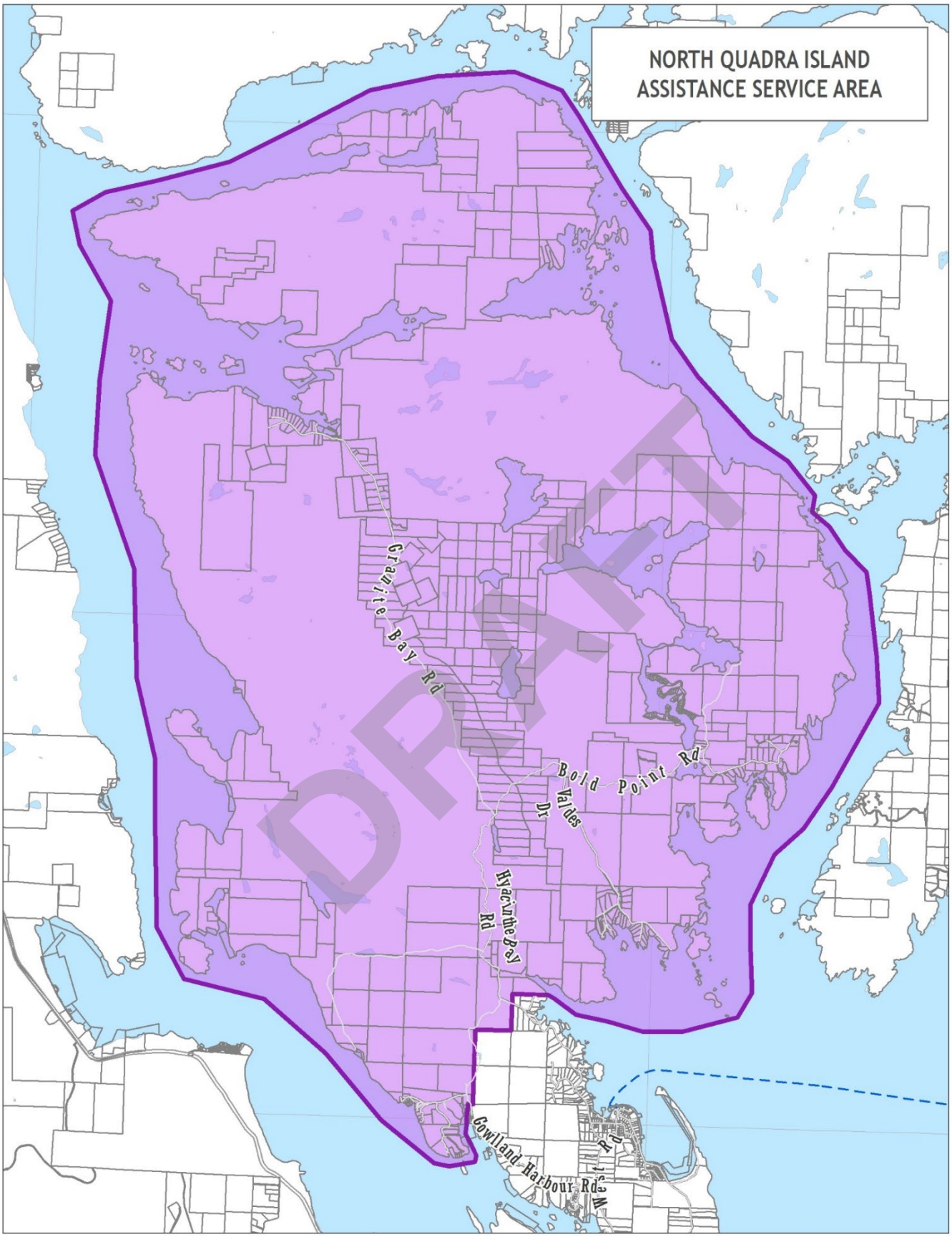
750 - Area D Street Lighting Service [MAP]

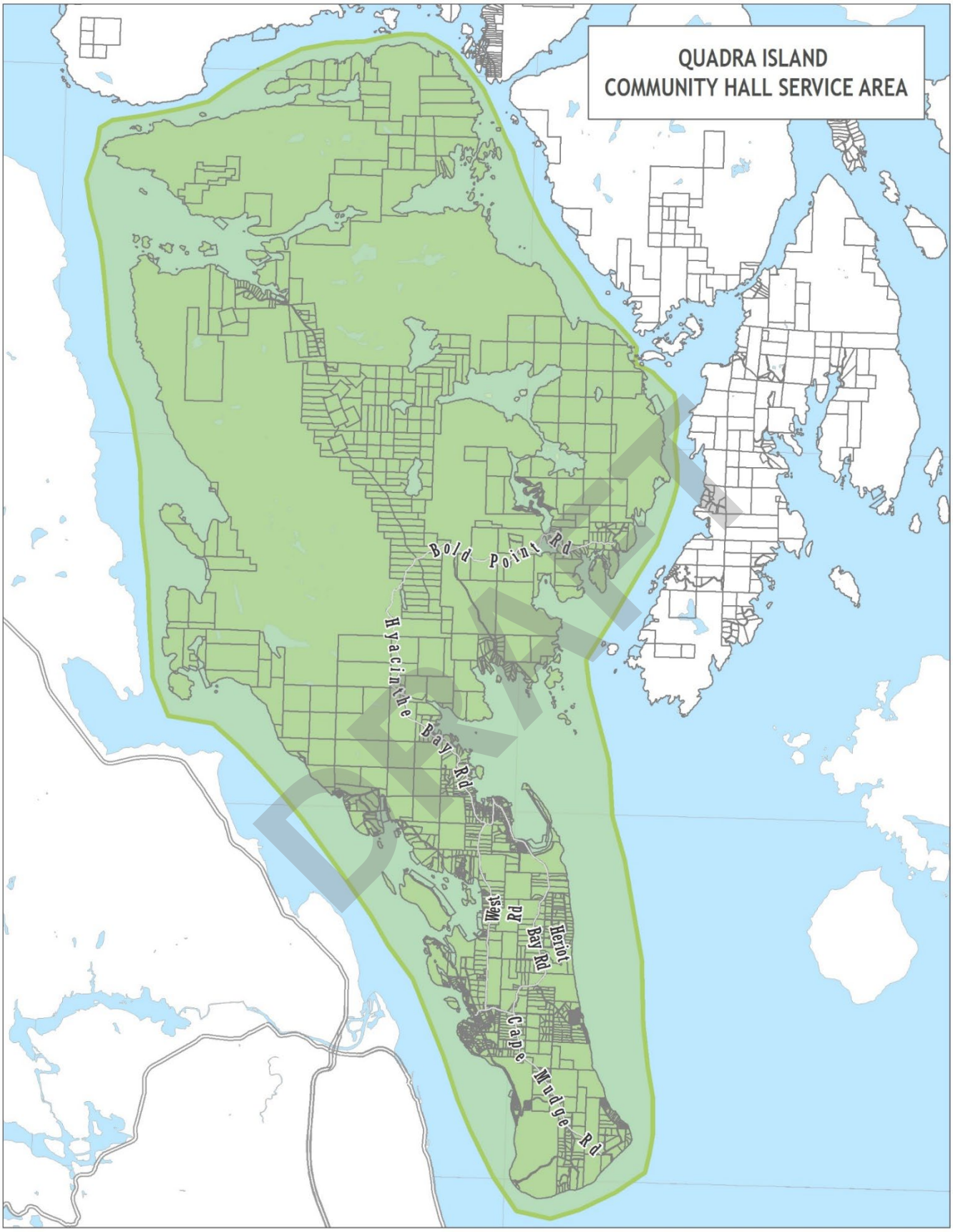
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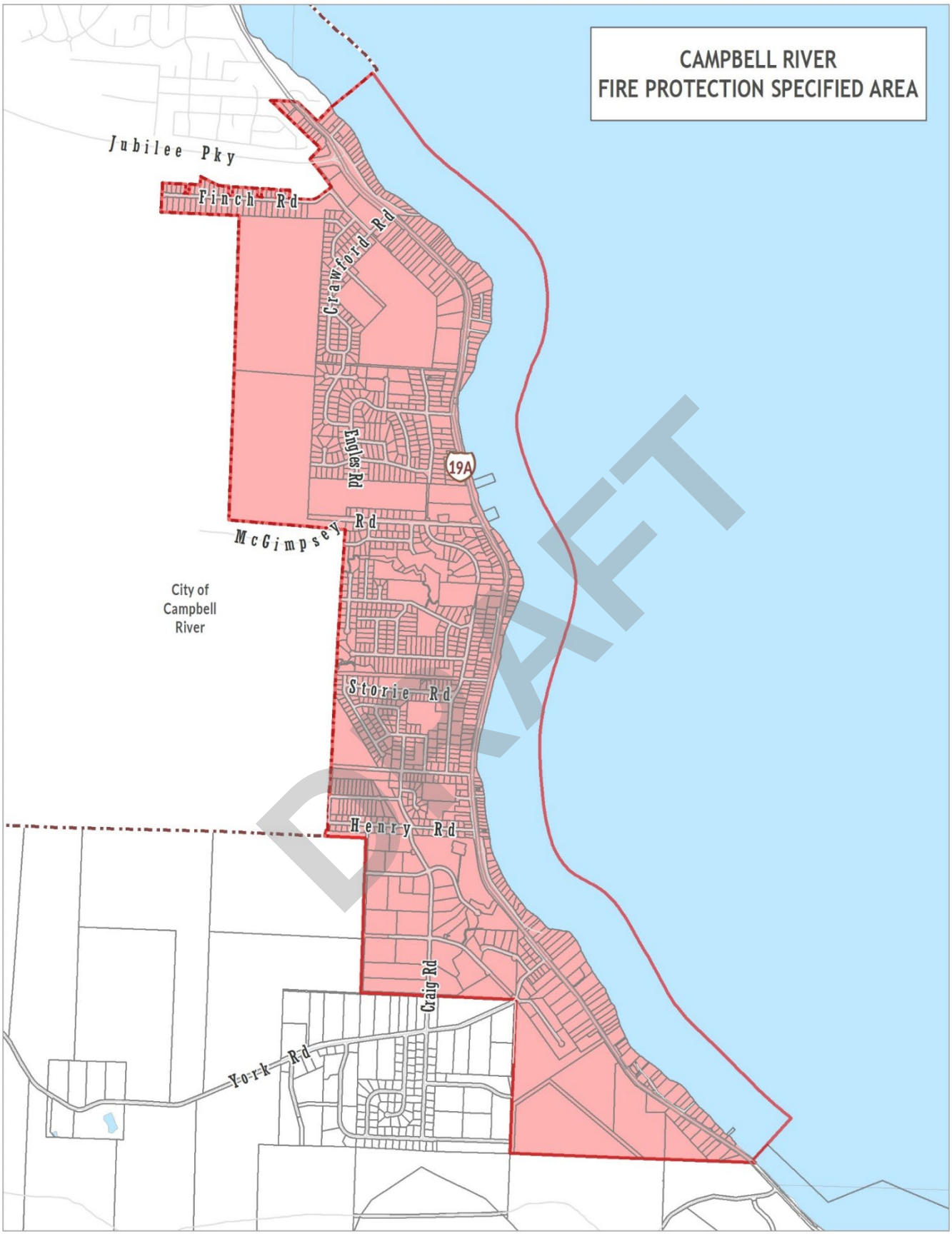

SAYWARD VALLEY
FIRE PROTECTION LOCAL
SERVICE AREA
Village of Sayward
Sayward Rd
Ryan's Rd
Howes Rd
Armishaw Rd
Dyer Rd
Heln Rd
Stowe Creek Main FSR
19
Salmon River Main
White River Main
C Branch
Dalrymple Creek Main FSR
Highway Main FSR
DRAFT

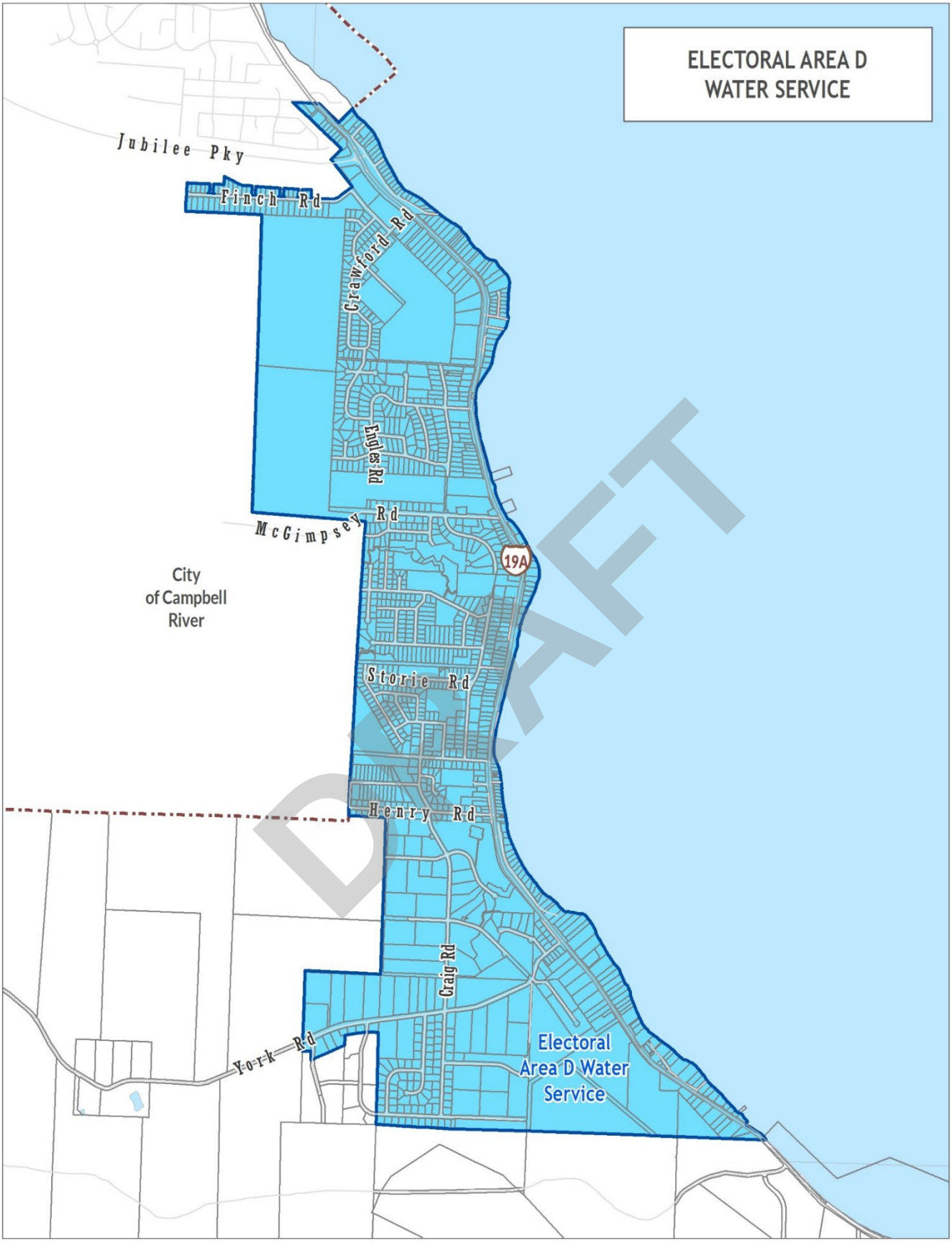

SAYWARD VALLEY
REC/COMM SERVICE AREA
Village of Sayward
Dyson Rd
Sayward Rd
Ryan's Rd
Howes Rd
Armishaw Rd
Heath Rd
19
Salmon River Main
C Branch
Dalrymple Creek Main FSR
Highway Main FSR
DRAFT

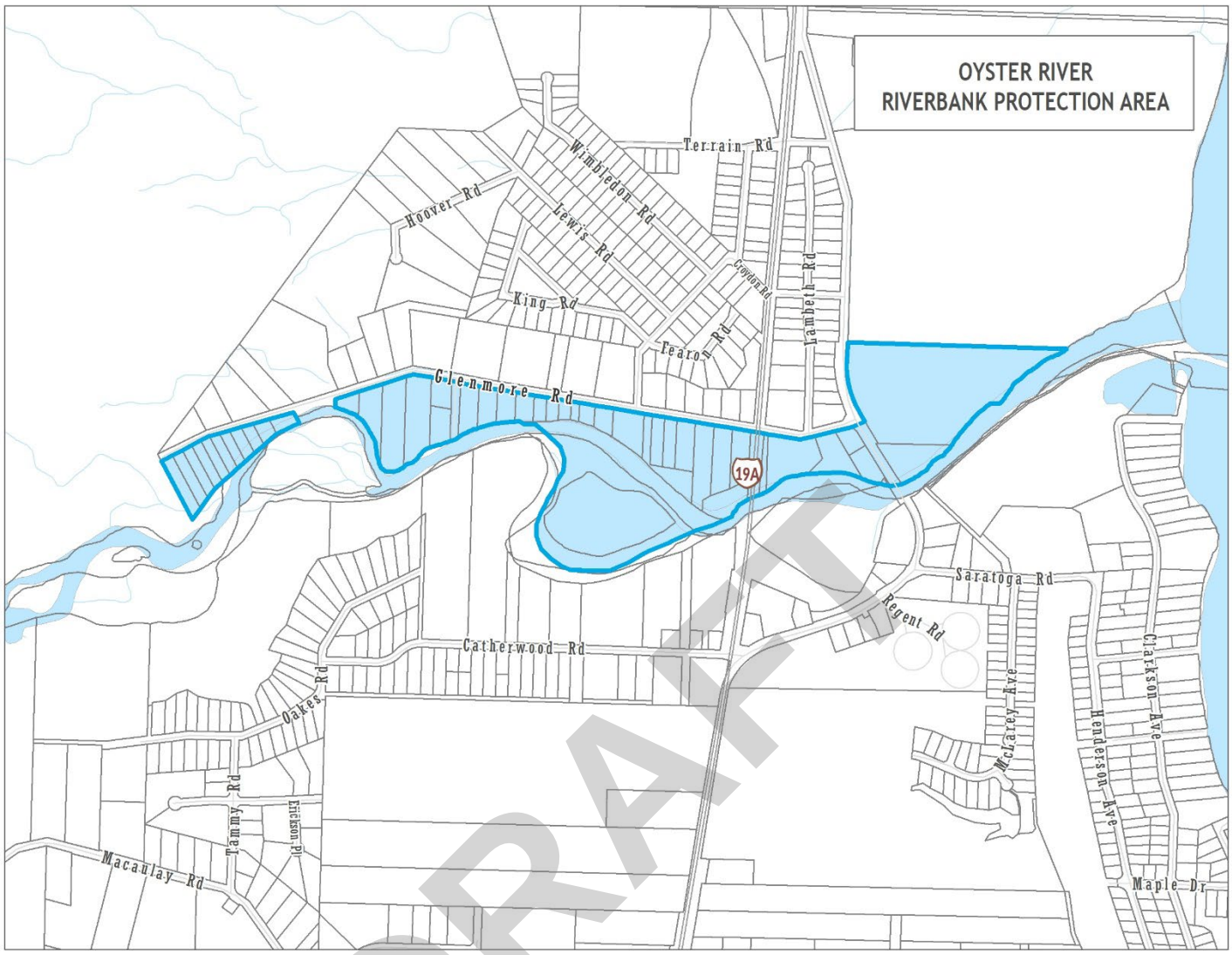

SOUTH CORTES ISLAND
FIRE LOCAL SERVICE AREA
Caring on Bar Rd
Whaletown Rd
Gorge Harbour Rd
Squirrel Cove Rd
Sutil Point Rd
DRAFT


NORTH QUADRA ISLAND
ASSISTANCE SERVICE AREA
Granite Bay Rd
Bold Point Rd
Valdes Dr
Hyacinthe Bay Rd
Cowland Harbour Rd W
DRAFT

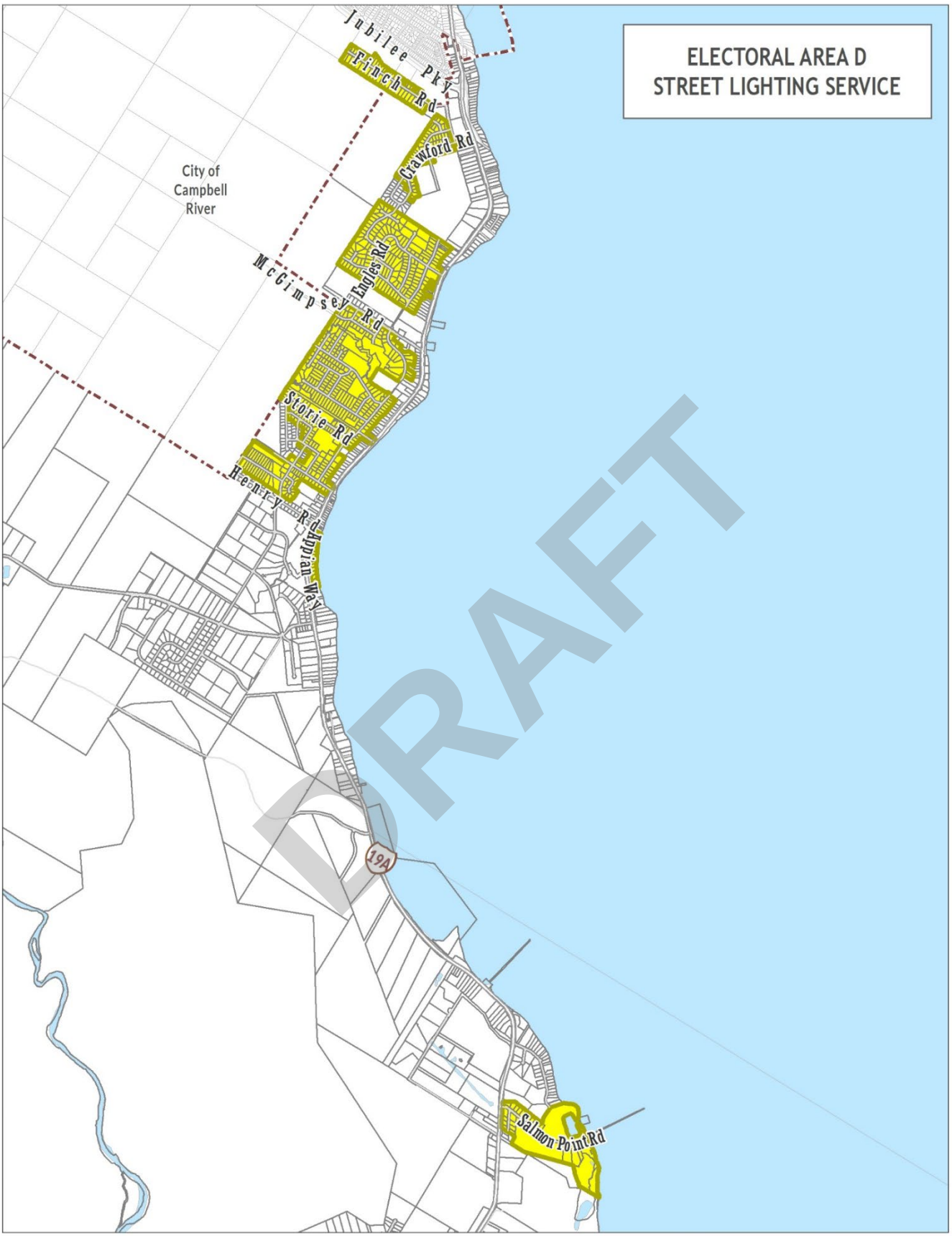

QUADRA ISLAND
COMMUNITY HALL SERVICE AREA
Bold Point Rd
Hyacinthe Bay Rd
West Rd
Heriot Bay Rd
Cape Mudge Rd
DRAFT


CAMPBELL RIVER
FIRE PROTECTION SPECIFIED AREA
Jubilee Pky
Finch Rd
Crawford Rd
Eagles Rd
19A
McGimpsey Rd
City of
Campbell
River
Storie Rd
Henry Rd
Craig Rd
York Rd
DRAFT


ELECTORAL AREA D
WATER SERVICE
Jubilee Pky
Finch Rd
Crawford Rd
Eagle Rd
McGimpsey Rd
19A
City
of Campbell
River
Storie Rd
Henry Rd
Craig Rd
York Rd
Electoral
Area D Water
Service
DRAFT


OYSTER RIVER
RIVERBANK PROTECTION AREA
Terrain Rd
Wimbledon Rd
Hoover Rd
Lewis Rd
Crowder Rd
Lambeth Rd
King Rd
Tearoe Rd
Glenmore Rd
19A
Saratoga Rd
Regent Rd
Catherwood Rd
Oakes Rd
McLarey Ave
Clarkson Ave
Henderson Ave
Tammy Rd
Ellison Pl
Macaulay Rd
Maple Dr

DRAFT


ELECTORAL AREA D
STREET LIGHTING SERVICE
Jubilee Pkwy
Finch Rd
Crawford Rd
City of Campbell River
Eagles Rd
McGimpsey Rd
Storie Rd
Henry Rd
Dogwood Way
19A
Salmon Point Rd
DRAFT

Accrual - The accrual basis of accounting recognizes revenues in the accounting period in which they are earned while expenses are recognized when the related liability is incurred.

Amortization - The decrease in value of physical assets due to use and the passage of time. In financial terms, it refers to the process of allocating the cost of a capital asset to the periods during which the asset is used.

Annual Report- Comprehensive Annual Financial Report (CAFR)- the official annual financial report of the SRD.

Appropriated surplus - Accumulated surplus funds arising from an excess of revenue over expense from prior years that are unrestricted by any external entity or legislation and which have been internally designated for a specified purpose.

Appropriation - A limited authorization granted by the Board to store funds, make expenditures, or incur obligations for a specific purpose(s).

Approved capital budget - All budgeted expenses related to the acquisition, construction or betterment of non-financial assets having physical substance, which have useful economic lives extending beyond the fiscal year, are to be used on a continuing basis, and are not for sale in the ordinary course of operations, as included in the financial plan adopted in March each year.

Approved operating budget - All budgeted expenses related to operating a service, excluding contributions to reserves, capital and debt service costs, and support service cost allocations as included in the financial plan adopted in March each year.

Assessment - The official valuation of property for purposes of taxation.

Assessment shift – The annual relative change in assessment values between regional jurisdictions and/or the change within the various assessment categories in any individual area.

Balanced budget - is a situation in financial planning or the budgeting process where total expected revenues are equal to the total planned spending.

Bylaw - A regulation made by the Regional Board, or other local authority. An ordinance.

Capital Expenditures: Capital expenditures are funds used to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment. The SRD's Tangible Capital Asset (TCA) policy sets the dollar value thresholds which assist in determining if a cost should be considered capital or operating.

COLA - Acronym for 'Cost of Living Adjustment'. (See CPI)

Community Works Funds (CWF) – AKA, Gas Tax. The Community Works Fund (CWF) is one of the funding streams of the Canada Community-Building Fund. The CWF allocates funding to all local governments in BC based on a per capita formula that includes a funding floor. Local governments may direct the funding towards eligible costs of eligible projects as set out in the CWF agreement and report annually on these projects and their outcomes. This program is a major source of funding for most local governments across Canda.

Converted value - The net taxable value of land and improvements multiplied by the percentage prescribed by regulation. Effectively, these values determine how taxes are pro-rated across a community. Please refer to B.C. Reg 371/2003 for further information. (Community Charter)

Cost - the amount of money or value exchanged for property or services.

CPI - Acronym for the 'Consumer Price Index'. Unless otherwise stated, the SRD uses the CPI rate for the province of BC as provided by Statistics Canada. CPI adjustments are commonly know as 'Cost of Living Adjustments' (COLA).

DRAFT

CVRD – Acronym for the 'Comox Valley Regional District'. In 2008, the Comox Strathcona Regional District (CSRD) split into the CVRD (southern portion) and the SRD (northern portion)

Deficit - The net result of operating activities when actual expenses exceed actual revenues in respect of a service for the year. A deficit must be "paid back" by being included in the next year's financial plan as an expenditure for the service in that year.

Department- a separate functional and accounting entity charged with performing or managing a specific set of duties.

Direct costs - Expenses for goods or services that are clearly attributable to a specific service or set of services (such as labour costs for personnel who work exclusively for the purposes of a service).

Electoral area - An unincorporated geographic area within the regional district defined by letters patent with elected representation on the regional board.

Establishing bylaw - A bylaw with the direct purpose of authorizing a new service or function.

Expenses - Charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges, which are presumed to benefit the current fiscal year.

Expenditure - A decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

Financial plan - A document that sets out the proposed expenditures, funding sources, and transfers for each regional district service. The Local Government Act requires regional districts to adopt a five-year financial plan by March 31 of each year.

Fiscal Year – For the SRD, the twelve months beginning January 1 and ending the following December 31. (The Canadian Federal government's fiscal year begins April 1.)

FOIPPA - Freedom of Information and Protection of Privacy Act which makes public bodies more accountable to the public and to protect personal privacy by giving the public a right of access to records. Requests under this act are known as "FOI requests".

FTE Acronym meaning 'Full- Time Equivalent'. Refers to the full- time equivalent of an organization' s part- time employees. Any employee working at least 30 hours per week is considered full-time.

Function - A distinct division of a larger administrative service defined by a measurable activity or attribute.

Fund- a fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - Calculated amount of unencumbered, accumulated funds within each service Function. Balances cannot be transferred between Functions.

Funded projects - Identified projects that are part of the Financial Plan and will be included in any Financial Plan Bylaw.

GAAP - Acronym for 'Generally Accepted Accounting Principles.

GFOA - Acronym for 'Government Finance Officers Association'. A professional association of state, provincial, and local government finance officers in the United States and Canada whose mission is to enhance and promote the professional management of governments for public benefit through education, training, and leadership.

GIS - Acronym for 'Geographic Information System'. A computer system used to assemble, store, manipulate and display information about land in the region.

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Goal – A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions. Also see Objective.

Grants - A transfer of money from one organization to another other than payment for goods/services received. Local government grants are usually classified as either conditional or unconditional. Conditional grants are monies transferred for a specific purpose that may not be used for any other project. Unconditional grants can be used for any purpose the recipient sees fit.

Grants in lieu (GIL) - Also known as Payments in Place of Taxes (PIPs) or Payments in Lieu of Taxes (PiLTs), these are payments transferred to the regional district by senior governments under special legislation. Crown properties are exempt from local government taxation, but special legislation allows payments to local governments in the place of property taxes.

KPI – Acronym for 'Key Performance Indicator'. Key performance indicators refer to a set of quantifiable measurements used to gauge overall performance.

Levy - To impose taxes, special assessments or service charges to support of the directives of the Board.

Local Government Act - The primary legislation for regional districts that sets out the framework for governance and structure, as well as the main powers and responsibilities.

Local service - A service in which one or more properties within an electoral area participate, usually defined by an establishing bylaw.

Modified accrual - Accrual-basis accounting with cash-basis accounting. It recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred.

Municipal Finance Authority (MFA) - The MFA provides long-term, short-term, and equipment financing, investment management, and other financial services to communities and public institutions in BC. The MFA is independent from the Province of British Columbia and operates under the governance of a Board of Members appointed from the various Regional Districts within the province.

Municipality - An incorporated area within the regional district with appointed representation on the regional board.

Objective - a statement of purpose defined more specifically than a goal. A goal may be a sum of several related objectives. An objective normally indicates anticipated levels of achievement and is usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/ or standards often are included.

Participating area - A municipality or electoral area (or portion thereof) that contributes to and participates in a service.

Position - a group of duties and responsibilities, as prescribed by an office or department, to be performed by a person on a full time, part time and/ or temporary basis. The following items relate to positions and the funding of the various types of positions. The status of a position is not to be confused with the status of the employee.

Public Hearing - a scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their feelings about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject, must be advertised.

Real Property - real estate, including land and improvements (buildings, fences, pavement, etc.) classified for purposes of assessment.

Regional District Basic Grant - An unconditional grant given to regional districts to assist with administration costs. The scale of grant is based on regional district population in 50,000 resident increments.

Regional service - A service in which all municipalities and electoral areas participate to the benefit of the whole region.

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Requisition - An amount requested annually from member municipalities and the Surveyor of Taxes in respect of each service in which the municipality, electoral area, or local service area participates.

Reserves - Equity funds designated for a specified purpose by bylaw at the discretion of the Regional Board.

Resolution - a special or temporary order of the Regional Board.

Service - In relation to a regional district, a service is an activity, work or facility undertaken or provided by or on behalf of the regional district, or the exercise of regulatory authority as provided by the Local Government Act. The Local Government Act requires that separate financial records be kept for each service.

Spend – Outlay of money. The cumulative amount of expense for any given function or project.

Statutory reserves - Funds designated for a specified purpose by bylaw as required by specific legislation rather than at the discretion of the Regional Board.

Sub-regional service - A service in which a combination of more than one (but not all) electoral areas and/or municipalities participate, usually defined by an establishing bylaw.

Supplementary Letters Patent - Letters Patent or Supplementary Letters Patent are a legal document created by the B.C. government and used to create a local government. They may modify or limit any statutory powers.

Support services cost allocations - A formula-based distribution of general administrative and corporate costs to the services that benefit from these functions.

Surplus - The net result of operating activities when actual revenues exceed actual expenses in respect of a service for the year. A surplus occurs if planned projects are not completed by the end of the fiscal year, if revenue exceeds expectations, or when cost savings are realized. Surplus may be included in the financial plan as revenue to offset operational expense or supplement revenue.

Surveyor of Taxes - The Provincial office responsible for collecting property taxes from property owners in unincorporated areas.

Tax Rate - the amount of tax stated in terms of a unit of the tax base, i.e., cents per $1,000 of real property assessed valuation. Sometimes know as a 'mill rate'.

Tipping Fees- the amount per ton charged to municipalities and commercial trash haulers to offload refuse trucks at the transfer station or landfill.

UBCM - Acronym for **'**Union of BC Municipalities'**.** A professional association known as the **"** voice for local government in British Columbia" with a mission to provides an opportunity for local governments of all sizes and from all areas of the province to come together, share their experiences and take a united position.

User fees - An alternative to property taxation for generating revenue and recovering the cost of providing services. User fees are generally applied on a user-pay basis so that those who benefit from the operation of a service bear the costs.

VIRL - Acronym for 'Vancouver Island Regional Libraries'. The fifth largest library system in the province of BC. VIRL covers a vast geographic area, from Sooke and Sidney in the south to Port Hardy, Haida Gwaii and the Central Coast totalling more than 42,000 square kilometres and includes a mix of urban, rural, and remote communities that work together to ensure exemplary library services for all its members.

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301 – 990 Cedar Street Campbell River, BC V9W 7Z8
250-830-6700 | 1-877-830-2990
www.srd.ca

From: Chair
To: CAO Sayward
Subject: REVISED Sayward Futures Society- Destination BC Sponsor Confirmation Letter.
Date: Tuesday, January 20, 2026 10:57:48 PM
Attachments:

RE: Destination BC Verification
Date: 2026-01-20

Dear CAO Young Mayor and Council

It is that time of year again where Destination BC has asked Sayward Futures Society as the lead organization responsible for operation of the Tourism Information Center for a quick verification letter. As you may recall, this came up last year and while typically this is letter is something that municipal staff typically writes for communities with Information Centers, the request for the letter went before Council last year. At that time, the decision was made to have this annual requirement come before Council each year. As indicated last year, this is not a letter regarding tourism or anything past the operating of the Information Center currently located at the Kelsey Bay Wharf.

As you are aware, Sayward Futures Society has operated an Information Center as an Affiliate member for the past couple of years. We were excited to obtain the affiliate status, giving us the ability to advertise the recognizable blue ï" signage. The affiliate status also allowed our location to be recognized by Destination BC and therefore listed in all their information. Further, with affiliate membership, we were given access to collateral from other municipalities to hand out to people visiting our area. This affiliate Information Center is run at the Sayward Future Society's own cost (not funded by the municipality in any way), and we are delighted to report a marketed increase in visitors to the Info Center at the wharf year over year.

We are also excited to report that we have been offered Full Network Status by Destination BC as a trail. This is a unique opportunity that allows much more access to information and information. While there is no Destination Canada budget to support Sayward Futures Society financially as a Full Network Information Center, Destination Canada has offered amazing resources that come with full network status, recognizing the important work our local Info Center does in promoting the Sayward Valley and North Island. This Full Network Status is conditional on Sayward Futures Society meeting the terms and conditions for Full Network Status and while this means more volunteer hours

and commitment by our Board, we are determined for Sayward to be recognized as the gateway to the North Island.

As mentioned, one of the requirements by Destination Canada (regardless of network or affiliate status) is the completion of a templated confirmation letter by the municipality. Again, this is a mandatory requirement of Destination Canada to be recognized as an official information center, and the Information Center cannot operate without this.

In this way, we respectfully ask that the following motion be considered and approved by Council at this upcoming Council Meeting:

THAT Council directs staff to complete the Sponsor Confirmation Letter recognizing Sayward Futures as the lead organization recognized by the Village of Sayward for the provision of our community's visitor services for the term of _____year(s).

Ideally, Council would grant a term of not less than five (5) years in order for Sayward Futures Society to justify investment into the Information Center, allowing for much needed renovations.

Thank you again,

Jason Johnson
Chair, Sayward Futures Society

Direct: 604-355-1552
Email: Chair@SaywardFutures.ca

SAYWARD FUTURES SOCIETY
Our Community, Our Future

<ON LETTERHEAD of COMMUNITY (not sponsor organization)>

<DATE>

Destination British Columbia

12th Floor – 510 Burrard Street

Vancouver, BC V6C 3A8

Attn: Visitor Services Network Program

RE: Visitor Services in <COMMUNITY>

Please accept this letter as confirmation that <ORGANIZATION> is the lead organization recognized by <COMMUNITY> for the provision of our community's visitor services.

Kind regards,

<NAME & SIGNATURE>

Appendix I
Visitor Services Network Program Requirements
April 1, 2026 – March 31, 2027

The mandate of the Visitor Services Network Program is to ensure that exemplary visitor services are delivered, using a multi-channel approach, based on our visitors' information needs when and where they are needed.

Building and operating a Visitor Centre and/or providing visitor services is a local decision. Destination BC contributes funding to some Network members, and tools and resources to assist in meeting the needs of visitors to their communities; however the costs associated with the provision of visitor services are a community responsibility. Destination BC encourages communities to consider the variety of information sources (visitor centres, kiosks, mobile approaches, online channels, etc.) utilized by today's visitor and offer services that best meet the unique needs and expectations of visitors to their community.

The Visitor Services Sponsor Organization must adhere to the following requirements in the membership term of April 1, 2026 to March 31, 2027. Destination BC will monitor compliance with all Network Program requirements throughout the year and may request a formal conversation in the event of non-compliance to determine continued participation in the program.

1) OPERATIONS:

a) Be the lead organization recognized by the applicable level of government(s) (e.g. Municipality, First Nations, Village, District) as the provider of community tourism visitor services.
b) Provide a letter of confirmation from the applicable level of government(s) confirming the sponsor organization as the lead provider of community tourism visitor services.
c) Be duly incorporated under the BC Societies Act or other acceptable Provincial or Federal legislation or Indigenous governance. Exceptions must be approved by Destination BC.
d) Ensure completion of the Visitor Services Year End Report & Visitor Services Plan. This report outlines activities and key learnings from the previous year, as well as current objectives, strategies and proposed tactics for the provision of community visitor services in the year ahead. The Report and Plan must be submitted with the completed Visitor Services Agreement. Appendix II provides a template. If not using the template, ensure all categories are addressed in the submission.
e) Ensure delivery of visitor services for a minimum of 660 hours of 'in-person'* visitor services per calendar year. Establish hours of operation and method of delivery which best serve visitors to your community. Refer to your historical statistics to understand your visitor services traffic flow. Be flexible and consider establishing effective and innovative ways to reach your visitor, e.g. roaming counsellors, mobile, digital and social media outreach.
f) Notify Destination BC should the methods through which visitor services are delivered (ie: at the bricks and mortar visitor centre; mobile; digital) change significantly from what is indicated in your April 1, 2026 – March 31, 2027 Visitor Services Plan (eg: you close your Visitor Centre and move to a mobile-only or digital-only model mid-way through the year). Significant changes in the delivery model must be done in consultation with Destination BC to ensure continued Network Program eligibility and to determine potential impact on funding.
g) The Sponsor Organization must implement a professional dress code, including name tags if branded clothing is not used. Visitor Services staff should look professional at all times when interacting with visitors.
h) Destination BC may, at any reasonable time, request a site visit, as and when required.
i) Renewal of membership in subsequent years could be impacted by non-compliance by the Sponsor Organization of grant programs administered by Destination BC.

*'In-person' refers to visitor services provided at bricks & mortar location and/or mobile roaming. Digital/social visitor services does not count towards the 660 hour minimum requirement

TRAINING:

The following Tourism Visitor Information Counsellor (TVIC) training requirements apply:

The following matrix identifies the training requirement:

Who	Required	Optional
Visitor Centre Manager/"Training Manager"	1) Visitor Services in BC 2) SuperHost® Foundations of Service Quality (FSQ) 3) SuperHost® Foundations of Inclusive Service - Service for All (SFA) 4) Customizable Training Toolkit 5) New training components that are developed during the membership term and communicated by Destination BC.	1) In-person training sessions and webinars provided by Destination BC throughout the membership term
Staff and volunteers** who already completed the previous version of TVIC	1) Visitor Services in BC 2) New training components that are developed during the membership term and communicated by Destination BC.	1) FSQ, SFA 2) Customizable Training Toolkit 3) In-person training sessions and webinars provided by Destination BC throughout the membership term
New Staff	1) Visitor Services in BC 2) At least one of FSQ or SFA (DBC will cover the costs of both) 3) New training components that are developed during the membership term and communicated by Destination BC.	1) Customizable Training Toolkit 2) In-person training sessions and webinars provided by Destination BC throughout the membership term
New Volunteers that work a minimum of 4 hours week/16 hours month for three consecutive months*	1) Visitor Services in BC 2) New training components that are developed during the membership term and communicated by Destination BC.	1) FSQ 2) SFA 3) Customizable Training Toolkit 4) In-person training sessions and webinars provided by Destination BC throughout the membership term

Additional Notes on TVIC Training:

a) Training must be completed within 30 days of starting the job.
b) Enrollment keys to access the training modules will be supplied to each Visitor Centre Manager upon request, are to be handled with strict confidentiality, and are not to be shared with anyone besides the primary sponsor organization contact. Should enrollment keys be shared with anyone beyond these two individuals or is lost, Destination BC must be advised immediately.
c) Updated Visitor Services in BC and Customizable Training Toolkit will be launched in early 2026.
d) If a Counsellor begins, but does not complete the TVIC training within 20 days (ie left their position before completing the training), advise the DBC Visitor Services Team at CommunityVisitorCentres@destinationbc.ca.

e) TVIC training requirements and resources may adjust and or be added over the membership term. Notification to Visitor Centre Managers of these changes will be via email.
f) Final Year-End reporting will include a confirmation by Training Manager of completed required TVIC training by Tourism Visitor Information Counsellors.

*Volunteers:
Visitor Centre Managers that would like to offer SuperHost® Foundations training resources to volunteers who work less than this minimum must contact CommunityVisitorCentres@destinationbc.ca.

2) INFORMATION:

a) Rack official publications as follows and as available:
   i) Regional publications;
   ii) Community information.
b) Provide visitor information statistics using Destination BC's on-line stats program. Each month's statistics must be entered and reviewed no later than the 8th of the following month.
c) Ensure your TripAdvisor listing is claimed and kept up to date at all times, so the information is accurately published on SuperNaturalBC.com through the Destination BC's Listings Portal.
d) Ensure the Accessibility Attributes check list for the Visitor Centre has been completed within the Destination BC's Listings Portal.
e) All contact information must be up to date with Destination BC's Visitor Services unit in order to communicate program updates and changes throughout the year.

3) TRADE-MARK USE/SIGNAGE:

Adopt the Visitor Services branding as follows:

a) The minimum sign requirement for a bricks and mortar location must consist with what is outlined in the Graphic Standards Manual.
b) Ensure that minimum advance kilometre and metre highway signs are in place for the major highway approach to the designated bricks and mortar location. Size and placement of signs, distances and directional tabs are determined in consultation with the office of the Provincial Sign Program, Ministry of Transportation and Transit to ensure that they are in accordance with provincial regulations and safety standards.
c) Sign and adhere to the Trade-mark License Agreement that outlines the guidelines for use of the Visitor Centre graphics.
d) Display the Destination BC provided trade-mark poster in a prominent location where your visitor services are provided.
e) Adhere to graphic standard guidelines as set out by Destination BC for all Visitor Centre logo usage. Design proofs for all uses of the Visitor Centre graphics (advertising, stationery, publications, signs, uniforms, etc) must be forwarded via email to Destination BC Visitor Services staff for approval prior to print or production.

REPORT TO COUNCIL

To: Mayor and Council
From: Andrew Young, MCIP, RPP
Chief Administrative Officer
Subject: **Kelsey Recreation Centre – Future Use Options**
Meeting date: February 10, 2026

PURPOSE

In August 2025 Sayward Council passed the following resolution …*"THAT the Kelsey Centre remain closed until such time the new CAO has had the opportunity to review the AMP (Asset Management Plan), the Ops (Operation) review, the budget, staffing and report back to council"* (Resolution R25/239 – August 19, 2025).

The purpose of this report is to provide Sayward Council and the public with a brief overview of:

- Annual costs to operate the Kelsey Recreation Centre.
- Options to operate the Kelsey Recreation Centre.
- Recommendations for Council to consider.

BACKGROUND

The Kelsey Recreation Centre was constructed in 1974 and was paid for by the forestry industry. At the time the centre was built it was intended to support the recruitment of employees, attract families to Sayward, and support community wellbeing. Ownership of the Kelsey Recreation Centre was eventually transferred to the Village of Sayward. For many years, the Kelsey Recreation Centre served as a hub of the Sayward community, and it supported regular recreational programs and events (e.g., swimming lessons, weight room, childcare/afterschool program, carpet bowling, seniors' lunches). The gymnasium and commercial kitchen in the centre have been used to support numerous functions and activities such as weddings, seasonal events (Halloween party), sporting competitions, tour groups, training programs, elections (Federal, Provincial, and Local), and even immunization clinics. The Kelsey Recreation Centre also supports the Village of Sayward Municipal Office, the Emergency Operations Centre (with backup power and radios), and is available to serve as an emergency warming centre.

By long custom, the Kelsey Recreation Centre has been used by residents of both Sayward and the Sayward Valley. The recent usage of the centre by both groups of residents is well documented in community surveys (Attachment #2). Public usage of the centre, however, has in recent years been negatively impacted by the COVID-19 pandemic in 2020 and 2021 which

effectively shut down indoor recreational programming for more than a year, and more recently by mechanical failures in the centre which resulted in closure of the community pool and long term disruptions to recreation programs. In brief, in November 2024 a pipe fitting burst in the Kelsey Centre boiler room, causing water damage to critical electrical components that control building systems. To maintain operations, the Village implemented temporary bypass measures while exploring repair options. In December 2024, a further mechanical failure occurred which led to the failure of the last functioning boiler in the centre. The Village responded swiftly to this situation in order to support program continuity, occupant health and safety, and overall building operations; however, programs that relied on access to a properly heated pool were severely impacted. The time required to install new boilers in the building meant the pool did not open to the public in 2025 at all. In March 2025, Sayward Council decided *"That the Kelsey Centre Pool remain closed until the results from the Strathcona Regional District Kelsey Centre Committee are received for review and discussion by Council"* (Resolution R25/83 – March 18, 2025). Since then, it is understood that most of the employees at the centre have gone to new jobs and are unlikely to come back even if it were to reopen.

DISCUSSION

Financial Analysis

A close look at the financial plans and statements for the Kelsey Recreation Centre from 2016 to 2025 reveals that the centre has operated every year at a substantial cost to the Village of Sayward. For reference, a table showing actual revenues and operating costs for the Kelsey Recreation Centre since 2016 is attached to this report (Attachment #1). Since 2016 – except for 2020 and 2021 (COVID pandemic) and 2025 (heating problems and program delays) – the Kelsey Recreation Centre has cost between $206,000 (2019) and $273,000 (2024) to operate.

When actual Kelsey Recreation Centre revenues are compared to actual operating costs – that is after grants, transfers, and donations are deducted – it was found that the most favourable cost recovery ratio since 2016 occurred in 2023 when centre revenues amounted to about 15% of actual operating costs. In comparison – except for 2020 and 2021 (COVID) – the least favourable cost recovery ratio occurred in 2022 when Kelsey Recreation Centre revenues amounted to only 7% of actual operating costs.

It is estimated that it will cost about $72,000 in 2026 for the Village of Sayward to maintain the Kelsey Recreation Centre (heat, electricity, internet) provided it does not operate the community pool or any recreation programs of its own. When the estimated operating costs for the Kelsey Recreation Centre in 2026 ($71,822) are compared with the actual operating costs for the centre in 2024 ($273,424) it can be seen it cost the Village of Sayward and its tax paying residents about $200,000 to operate the community pool and recreation programs in 2024.

Given the Village's limited resources and the need to sustain and maintain critical services to the community (e.g., water treatment and distribution, sewage collection and treatment) it is suggested the municipality not reopen the community pool or restart recreation programs of its own in the Kelsey Recreation Centre. There are, however, other ways and means by which recreation programs could be supported in the centre that would not result in direct or significant costs for the municipality and taxpayers.

Options

The following list of options is not intended to be exhaustive or detailed but is provided principally to help support Council discussion of potential options**.**

> **Note: Depending on the direction Council wishes to take it may be beneficial to conduct a survey in the future to help determine what potential Kelsey Recreation Centre programs and services would be most attractive to residents of Sayward (Village) and the Sayward Valley (SRD). The survey results could help ensure that future decisions are focused on the matters most important to Sayward and Sayward Valley residents.**

1. Village of Sayward reopens the Kelsey Recreation Centre including Community Pool and/or Recreation Programs on its own – **Not Recommended by Sayward Staff**
    a. Would result in significant increase in annual expenditures for the municipality.
    b. Would require restaffing / hiring qualified staff to manage programs and/or supervise the pool.

2. Village of Sayward supports continued use of the Kelsey Recreation Centre for recreation programs managed by non-profit organizations and local volunteers.
    a. This is essentially what has been going on in the centre since September 2025.
    b. Village of Sayward provides no cost / low-cost grant in aid support to non-profit groups to provide programs (e.g., Muay Thai for Youth; Chair Yoga for Seniors; Seniors Capet Bowling; Seniors Lunch, etc.).
    c. Reduction in municipal staff helps keep operating costs in the Centre lower.
    d. Community pool is permanently closed – eliminating significant potential costs – and freeing up space in the building for other uses.
    e. Re-open weight room – this might require some building and security upgrades.
        i. Potentially engage a contractor to oversee operation of the weight room and to keep it and washrooms clean
        ii. Another potential option is to lease this part of the Kelsey Centre to a third party so they can open it to paid members and paid drop ins.
            1. The lease would provide some additional revenue to the Village.
    f. Village promotes and rents the Kelsey Recreation Centre for special events and functions (e.g., weddings, parties, recreational gatherings)
        i. Generates revenue for the municipality with limited overhead costs.
        ii. Oscar Daze and the Kusum Klimb participants need showers – this service can be provided for a fixed fee for every day of use but needs to be supported by cleaning contractor services and supervision.
        iii. Depending on the level of centre usage there may be a need for a building custodian to take bookings, and ensure spaces are clean for other users.
    g. Village needs to review its fees and charges bylaw to ensure rental charges are in line with fees charged elsewhere in the region and North Vancouver Island.

3. Village of Sayward and the Strathcona Regional District (SRD) collaborate to reopen the Kelsey Recreation Centre with/without Community Pool and/or Recreation Programs
    a. Would result in significant increase in annual expenditures for Village and SRD

   b. Would require restaffing / hiring qualified staff to manage programs and/or supervise the pool.
   c. Would require a clear understanding of the projected costs to operate the community pool and/or recreation programs and how those costs would then be supported / divided by the Village and the SRD.

4. Village of Sayward leases the Kelsey Recreation Centre to the Strathcona Regional District (SRD) and the SRD provides and manages recreation programs in the centre to residents of Sayward (Village) and the Sayward Valley
   a. Would result in significant increase in annual expenditures for the SRD.
   b. Would require staffing / hiring qualified staff to manage programs and/or supervise the pool.
      i. Permanently closing the community pool would eliminate significant potential costs and free up space in the building for other uses.
   c. Would require a clear understanding of the projected costs to provide recreation programs and/or operate the community pool and how those costs would be supported by the SRD (e.g., parcel levy).
   d. Arrangement would be needed to support continued presence of Sayward Municipal Office and Emergency Operations Centre in the centre.

CONCLUDING REMARKS AND RECOMMENDATIONS

As mentioned, the financial plans and statements for the Kelsey Recreation Centre from 2016 to 2025 reveals that the centre has operated every year at a substantial cost to the Village of Sayward. Furthermore, given the Village's limited resources and the need to sustain and maintain critical services it is recommended that the municipality not reopen the community pool or restart recreation programs of its own in the Kelsey Recreation Centre. As described in this report there are other options by which recreation programs can be supported in the centre that should not result in significant future costs for the municipality and taxpayers. Apart from this report, the Strathcona Regional District is preparing a report of its own regarding the Kelsey Recreation Centre; accordingly, it is recommended that Council look to that upcoming report and consider its findings and recommendations as well.

Finally, as mentioned earlier, the Kelsey Recreation Centre has historically served as a hub of the Sayward community. The building, which was constructed to support a larger community, has stood up well but it is starting to show its age and operating and maintenance costs for the centre will likely increase in the future (e.g., propane, electricity, and plumbing, and roof repairs). These additional factors will eventually need to be considered too by Sayward Council and the community when making responsible decisions for the well-being of the community.

Recommendation/s

THAT the Village of Sayward at this time:

1. Continue to support the use of the Kelsey Recreation Centre for recreation programs managed by non-profit organizations and local volunteers and do so through the provision of low-cost grants-in-aid.
2. Investigate opportunities to re-open the weight room in the Kelsey Recreation Centre for example by engaging a contractor to oversee it or lease that part of the facility to a third party to operate.
3. Promote additional rentals of the Kelsey Recreation Centre for special events and functions (e.g., weddings, parties, recreational gatherings).
4. Review Sayward's fees and charges bylaw to ensure rental charges for the Kelsey Recreation Centre are in line with fees charged elsewhere in the North Vancouver Island region.

Respectfully submitted,

Approved for Council package

_____

Andrew Young, MCIP, RPP
Chief Administrative Officer

Attachments:

1. Table – Actual Revenues and Operating Costs for Kelsey Recreation Centre for years 2016 to 2025 – compiled in January- February 2026
2. Kelsey Centre Community Survey Results – April to May 2025
3. Kelsey Centre Presentation to SRD Board – November 2024

Kelsey Recreation Centre - Actual Operating Costs for years 2016 to 2025

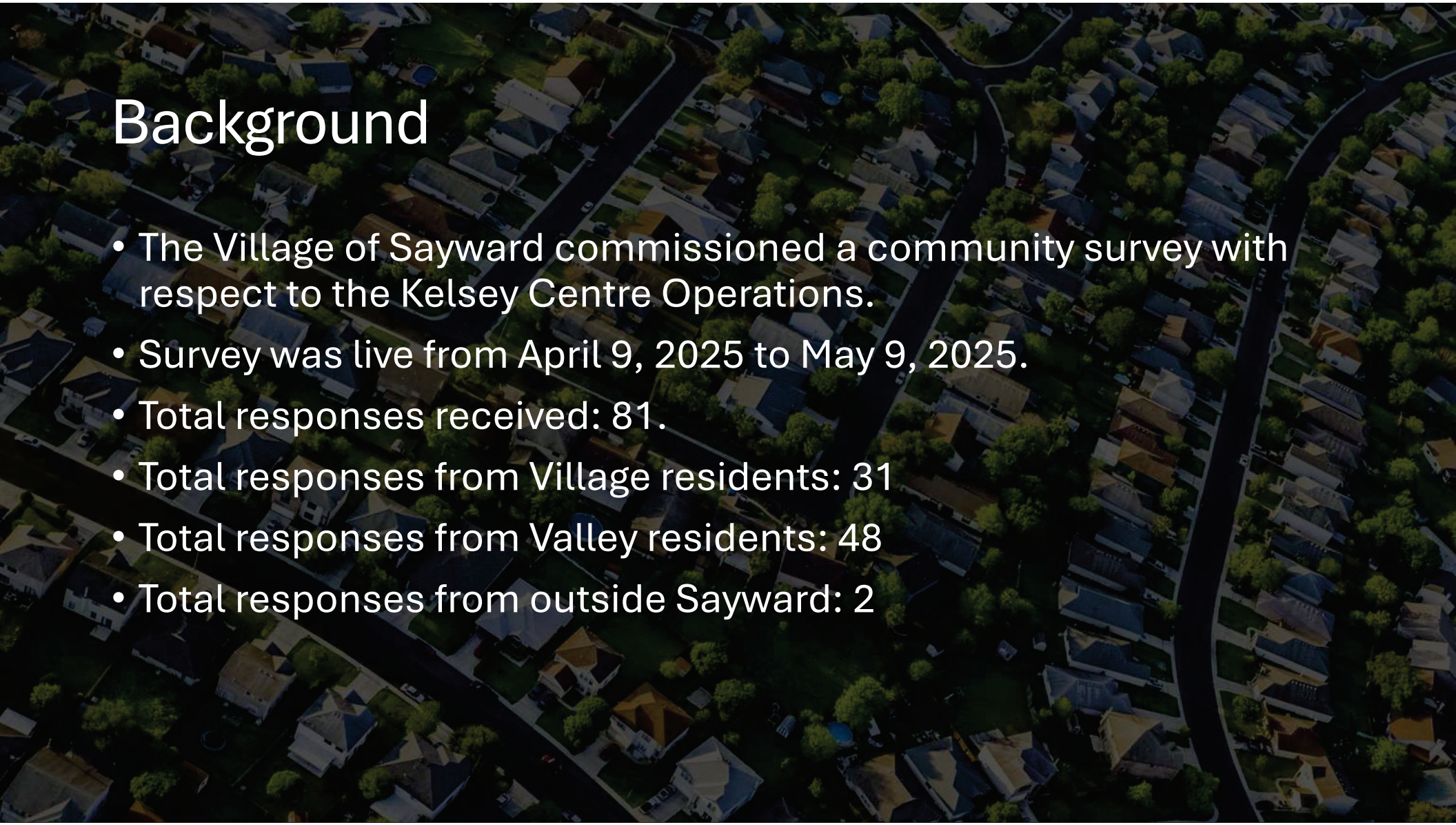
Attachment #1

Description	Acco	2016 Actual	2017 Actual	2018 Actual	2019 Actual	COVID 2020 Actual	COVID 2021 Actual	2022 Actual	2023 Actual	2024 Actual	Estimated 2025 Actual	PROJECTED 2026 Budget	Estimated 2027 Budget	Estimated 2028 Budget
KELSEY RECREATION CENTRE														
Revenues														
Total Recreation Centre Revenues		31,784	66,154	30,588	51,763	21,781	43,647	59,701	49,031	49,819	13,757	8,565	8,700	8,800
Actual Revenues - wo grants, transfers, gifts		21,127	35,107	25,651	21,283	5,258	5,361	17,076	37,878	33,834	9,312			
Expenditures														
Sub Total Operating Expenses		169,175	183,356	166,212	149,620	108,553	110,033	160,453	192,206	214,928	74,875	19,679	20,000	20,250
Sub Total Building Expenses		83,151	102,646	83,378	83,336	63,987	85,432	100,944	104,474	103,314	55,392	58,208	61,000	63,600
Total Recreation Centre Expenditure		252,326	286,002	249,590	232,956	172,541	195,465	261,397	296,679	318,242	130,267	77,887	81,000	83,850
Net Recreation Centre		(220,542)	(219,849)	(219,002)	(181,194)	(150,759)	(151,818)	(201,696)	(247,648)	(268,424)	(116,510)	(69,322)	(72,300)	(75,050)
Operating Grants		7,609	24,934	-	25,487	13,311	-	7,978	-	5,000	-	2,500	2,500	2,500
												84,319	Total Grants	
Transfer from Reserves		-	-	-	-	-	35,126	27,850	-	-	-	-		
												62,976	Transfers	
Operating Cost - without Grants or Transfers		(228,152)	(244,783)	(219,002)	(206,681)	(164,070)	(186,944)	(237,524)	(247,648)	(273,424)	(116,510)	(71,822)	(2,124,737)	
													Total NOT including 2026	
KC Centre Open - # weeks of year					37 weeks			37 weeks	37 weeks	40 weeks	22 weeks			
Pool Open - # weeks of year					35 weeks			15 weeks	34 weeks	36 weeks	Zero			
Average Cost KC per week with Pool Open					(4,897)			(5,451)	(6,693)	(6,711)	(5,296)	without pool		
Average Cost KC per month with Pool Open					(19,589)			(21,805)	(26,773)	(26,842)	(21,184)	without pool		
Revenue to Cost Ratio (R/C percent)		13.9%	27.0%	14.0%	25.0%	13.3%	23.3%	25.1%	19.8%	18.2%	11.8%	11.9%		
Actual Revenue to Cost Ratio (R/C percent)		9.3%	14.3%	11.7%	10.3%	3.2%	2.9%	7.2%	15.3%	12.4%	8.0%			



Kelsey Centre Community Survey Results

Village of Sayward



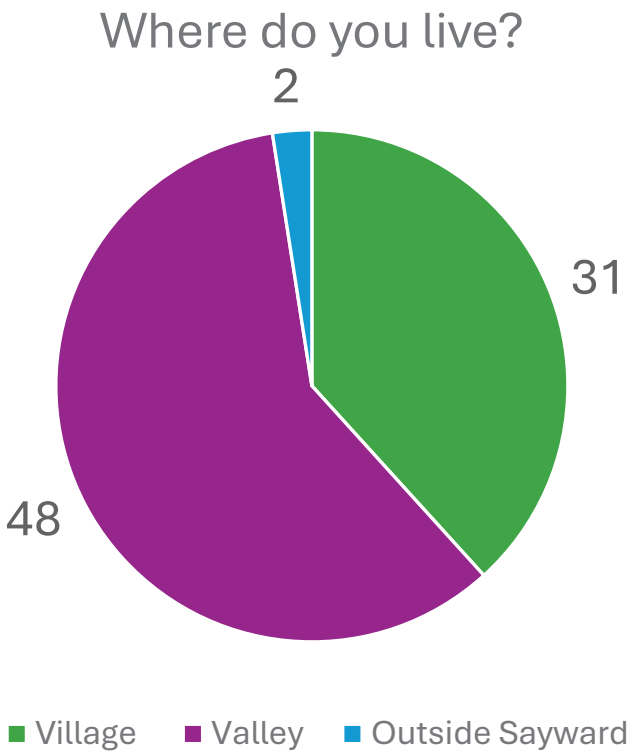
Background

- The Village of Sayward commissioned a community survey with respect to the Kelsey Centre Operations.
- Survey was live from April 9, 2025 to May 9, 2025.
- Total responses received: 81.
- Total responses from Village residents: 31
- Total responses from Valley residents: 48
- Total responses from outside Sayward: 2

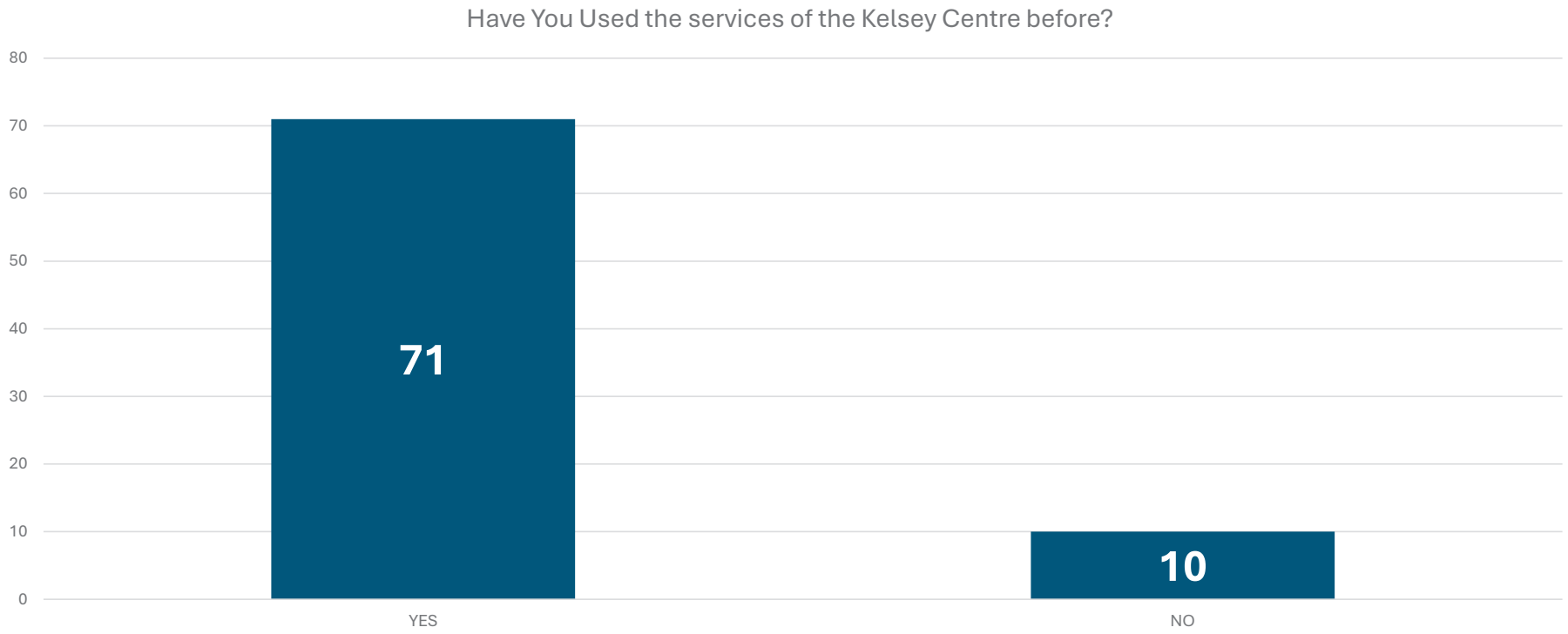
CUMULATIVE RESULTS – **ALL RESPONDENTS**



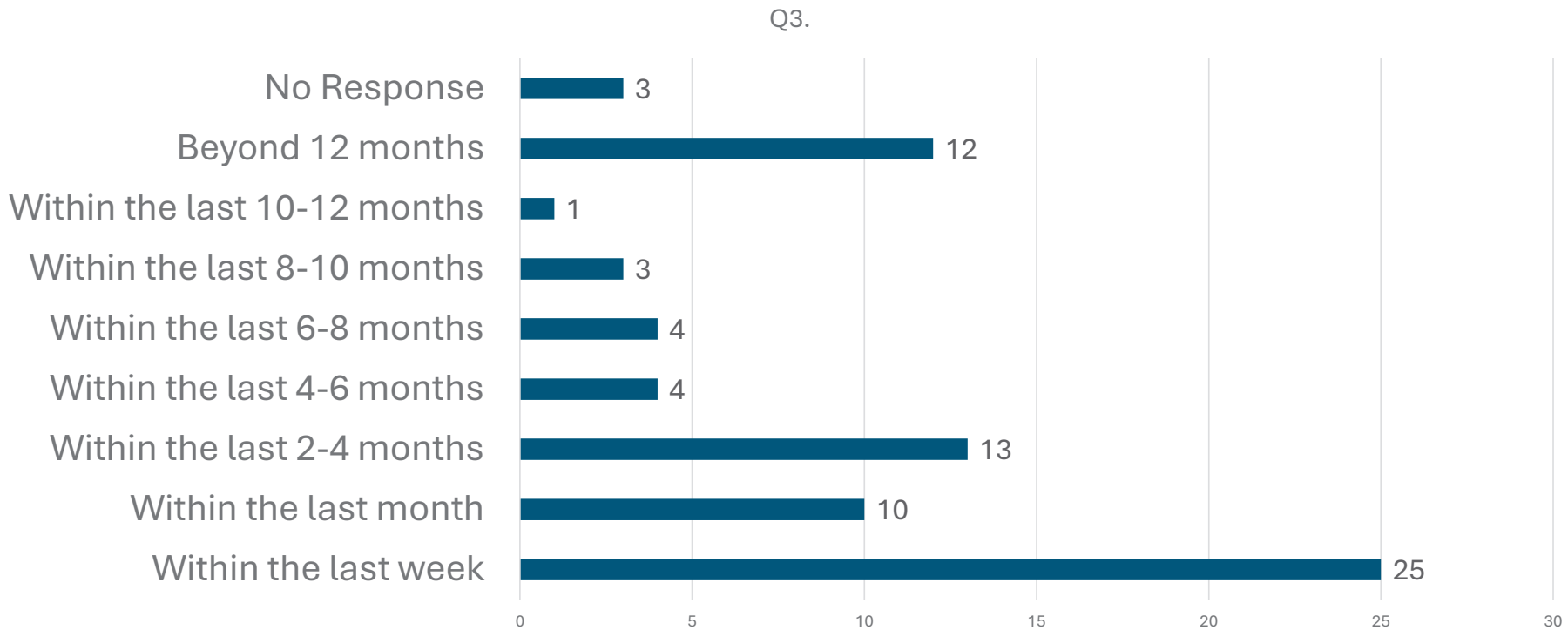
Q2. Where do you live
81 Responses



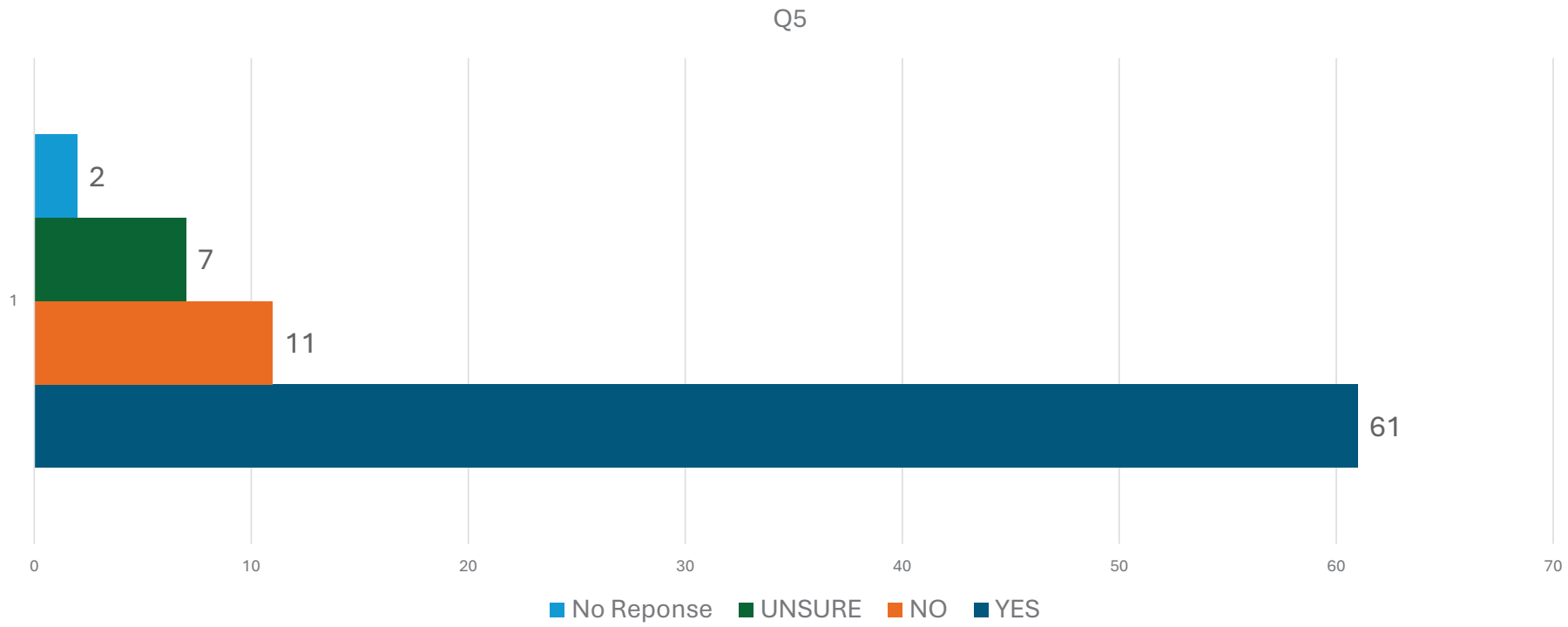
Q3: Have you used the services at the Kelsey Centre before?



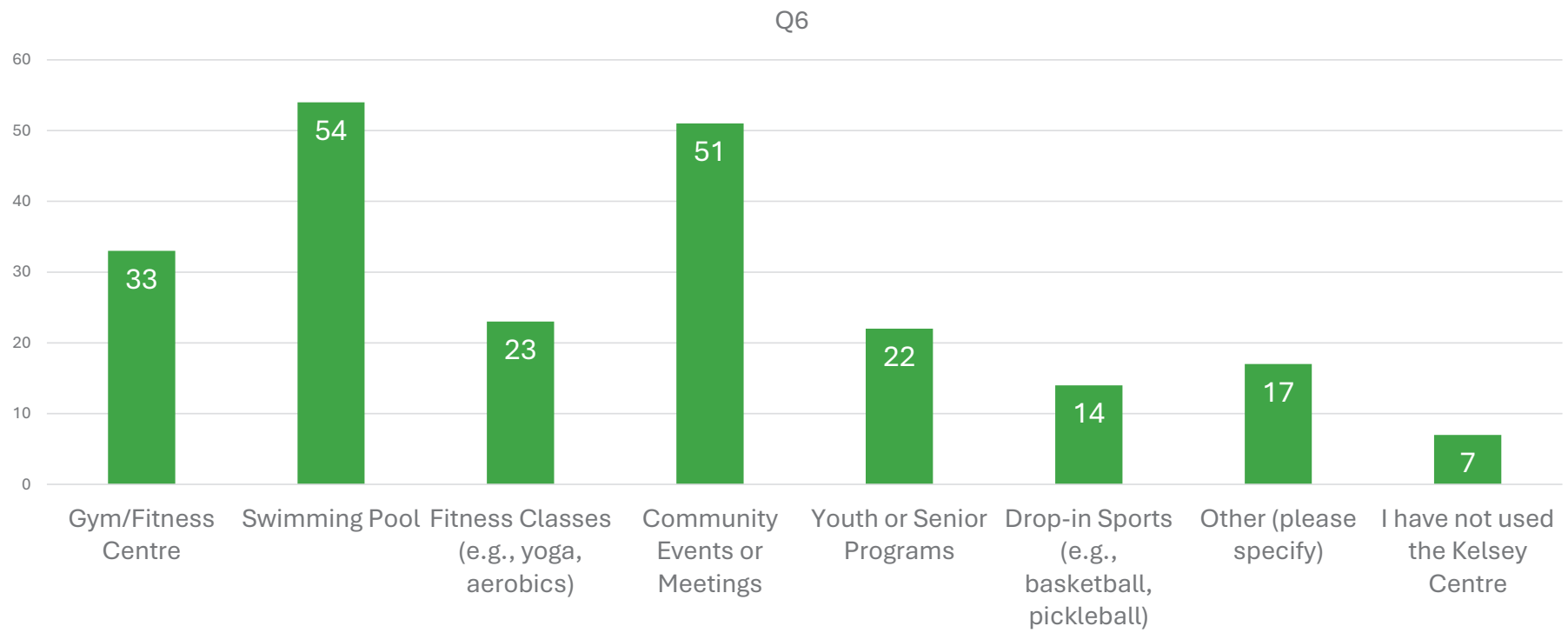
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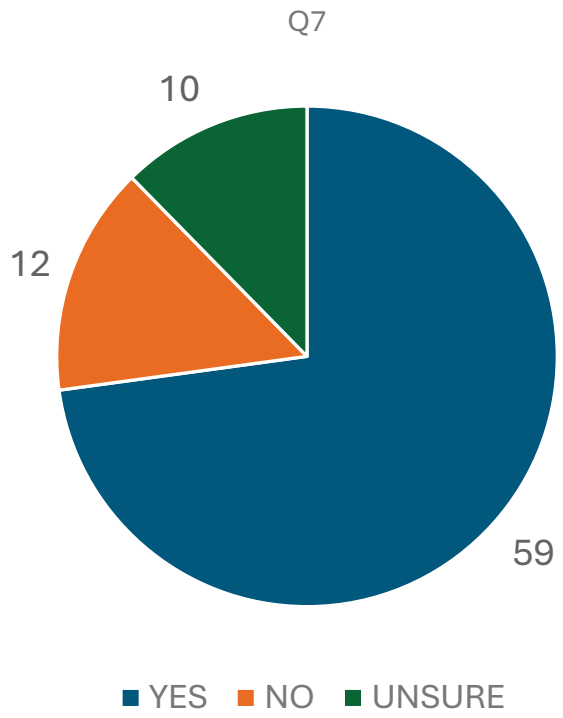
Q5. Do you believe the Kelsey Recreation Centre is an important service for the community?



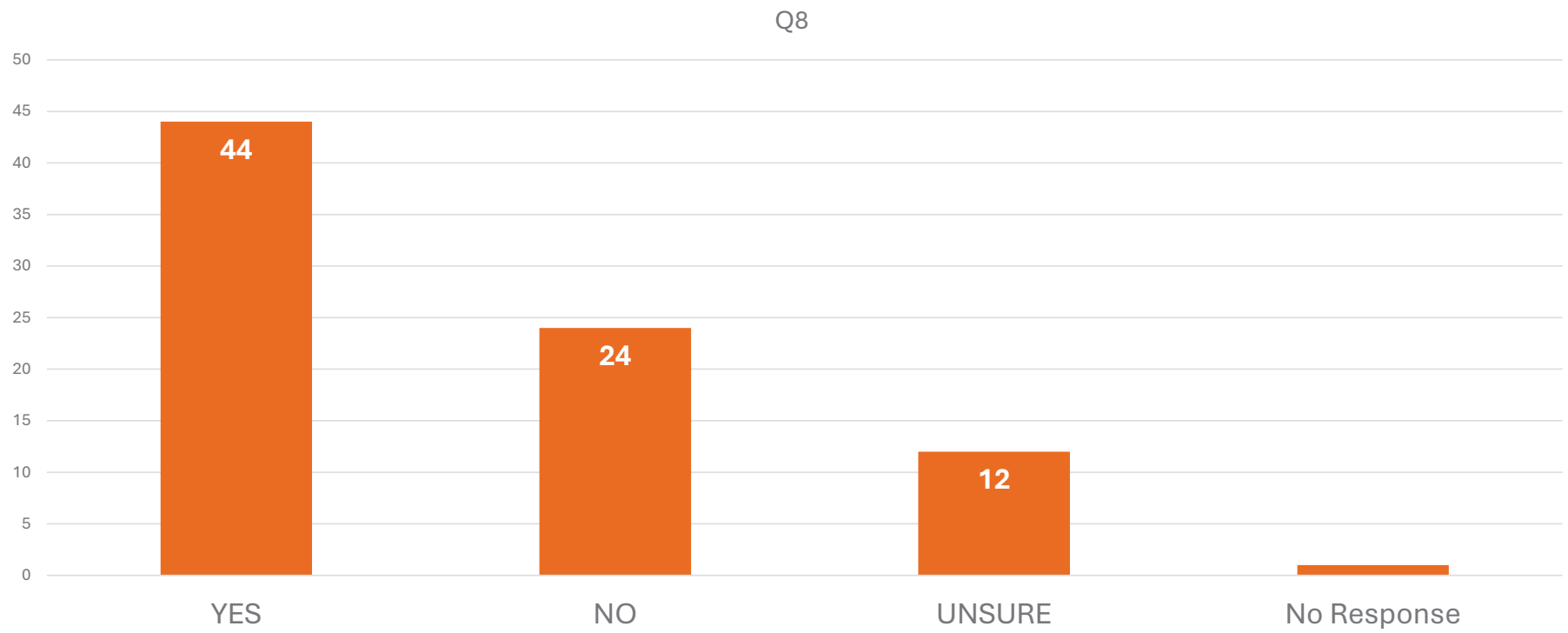
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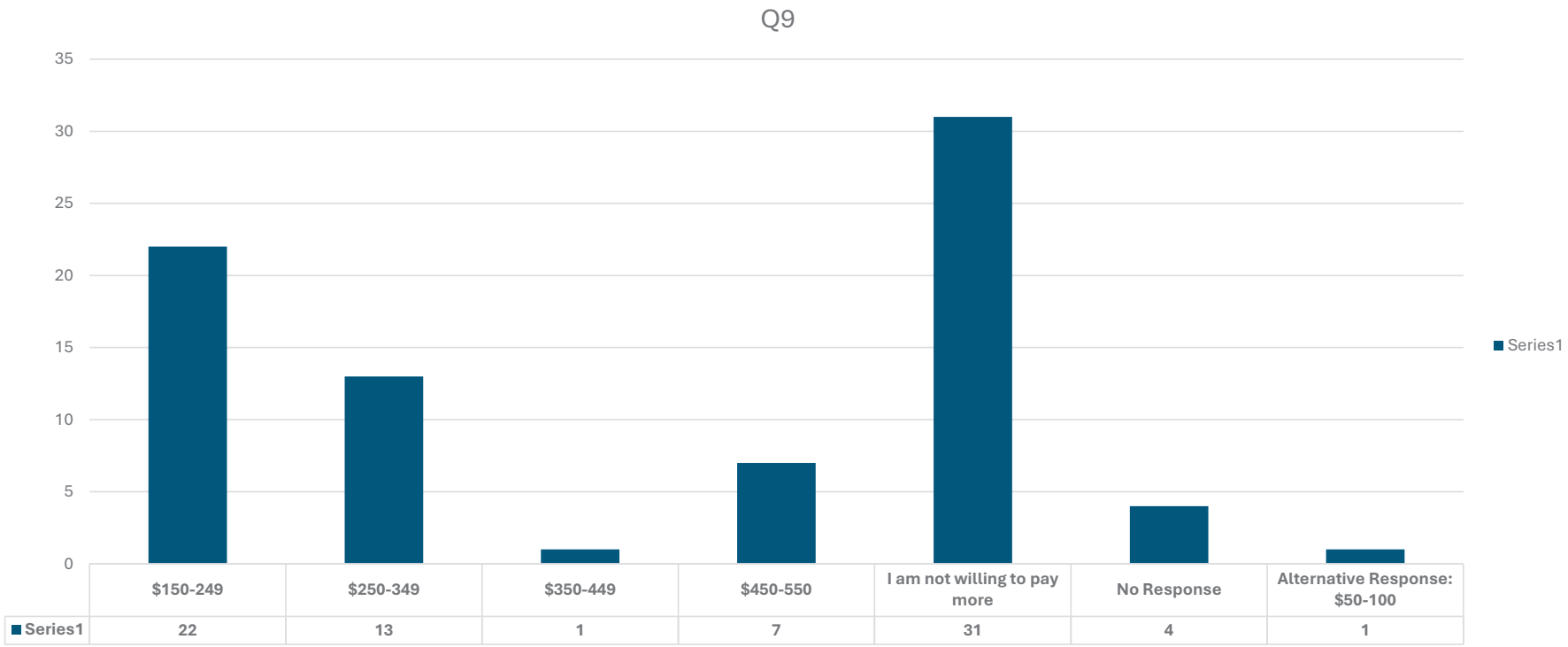
Q7. would you like to see the Kelsey Recreation Centre continue operating?



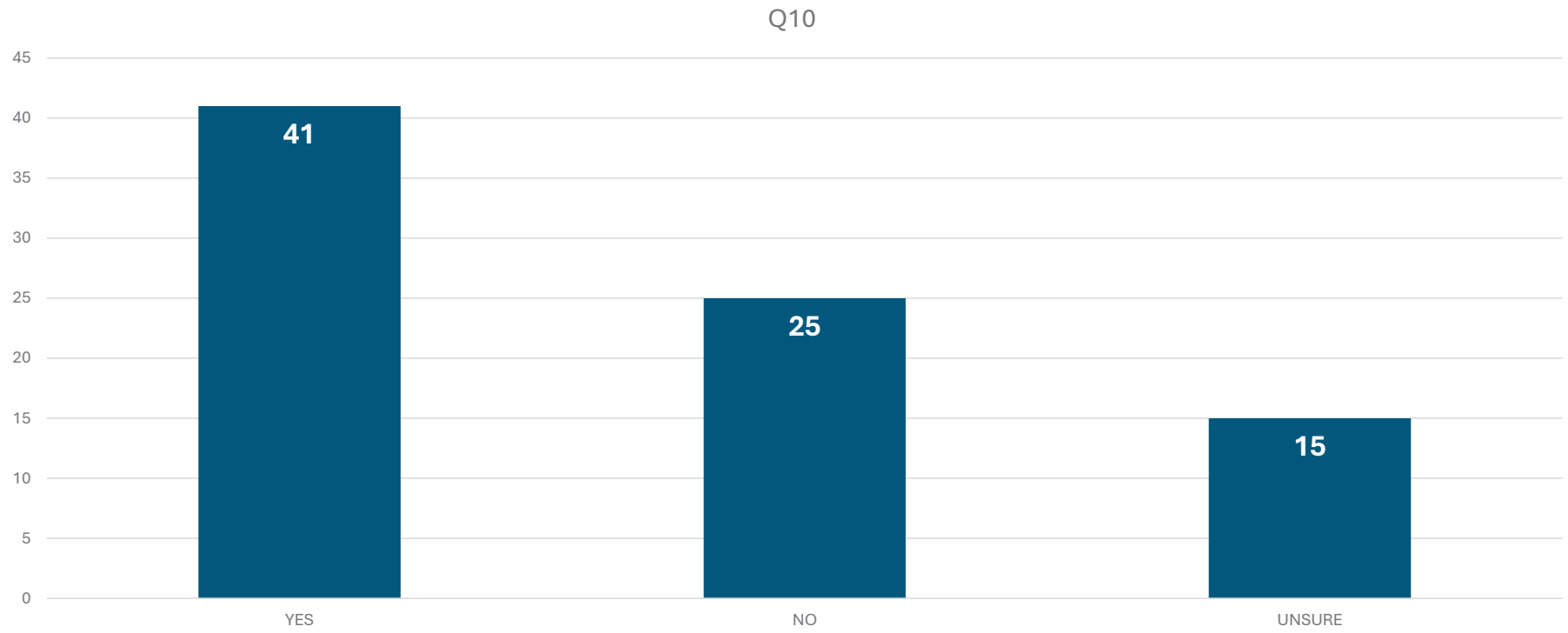
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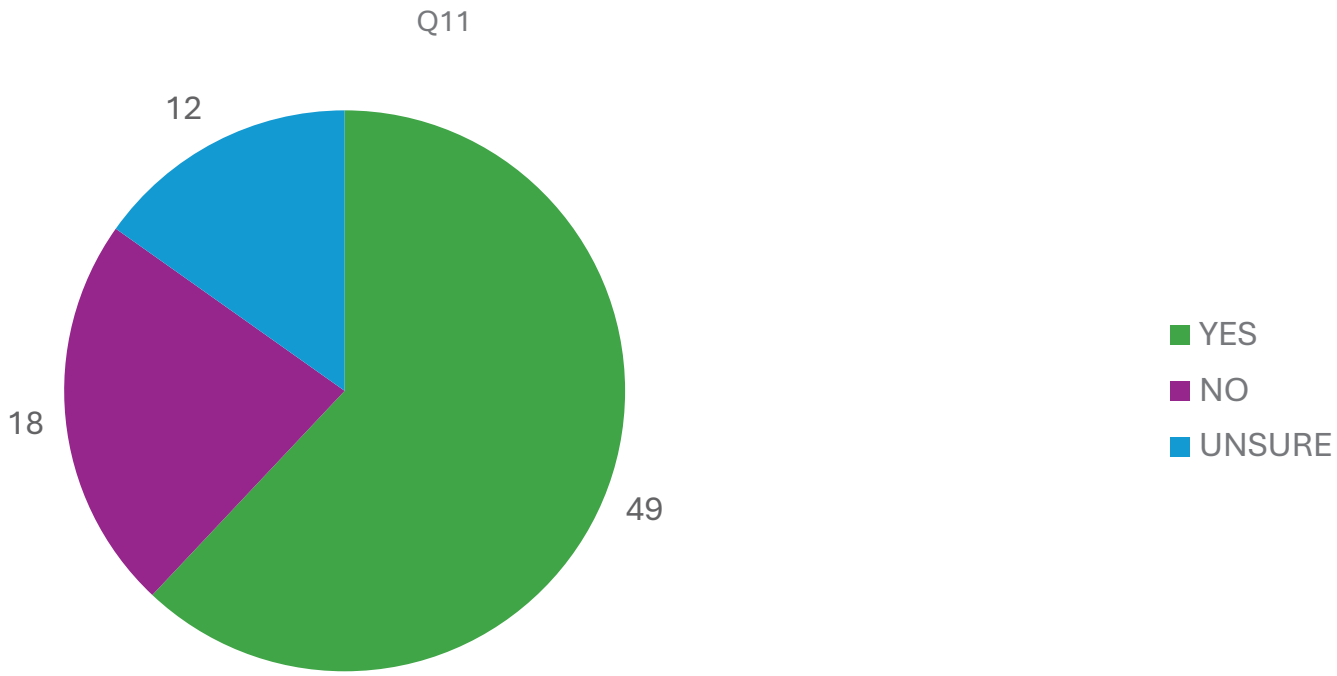
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Q10: Did you know that the SRD is an outlier in terms of funding partnerships for recreation facilities as 5 of 7 RD on Vancouver Island have regional funding partnerships?



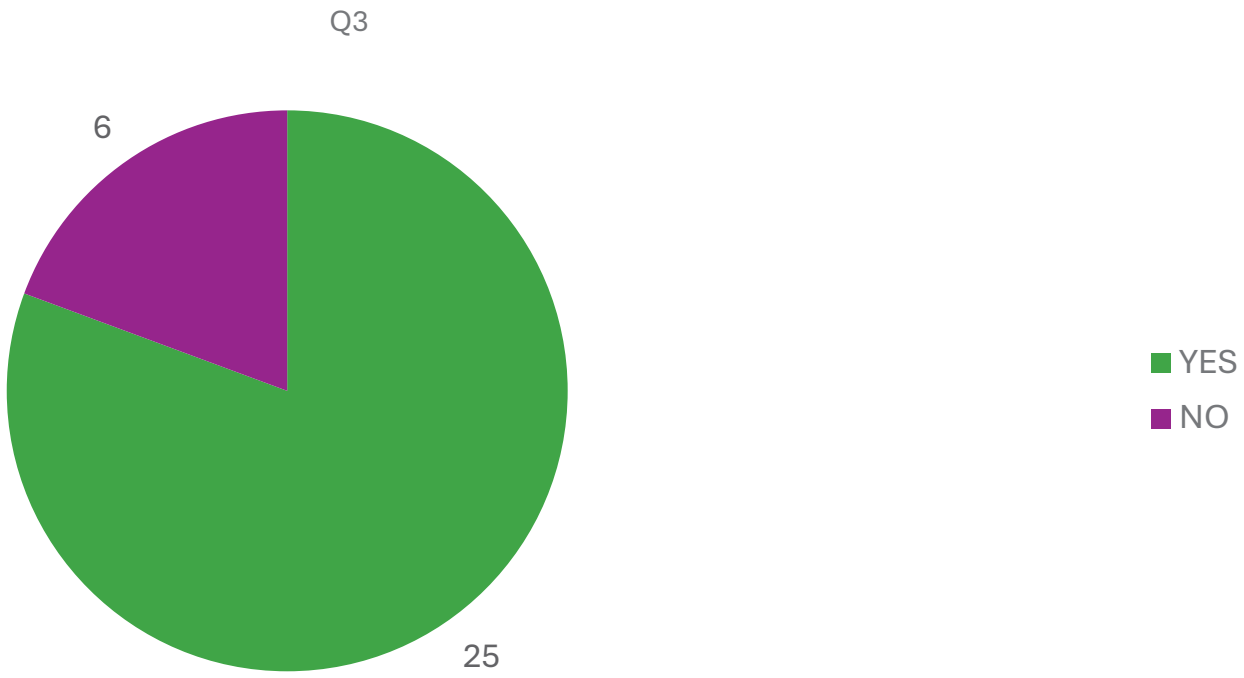
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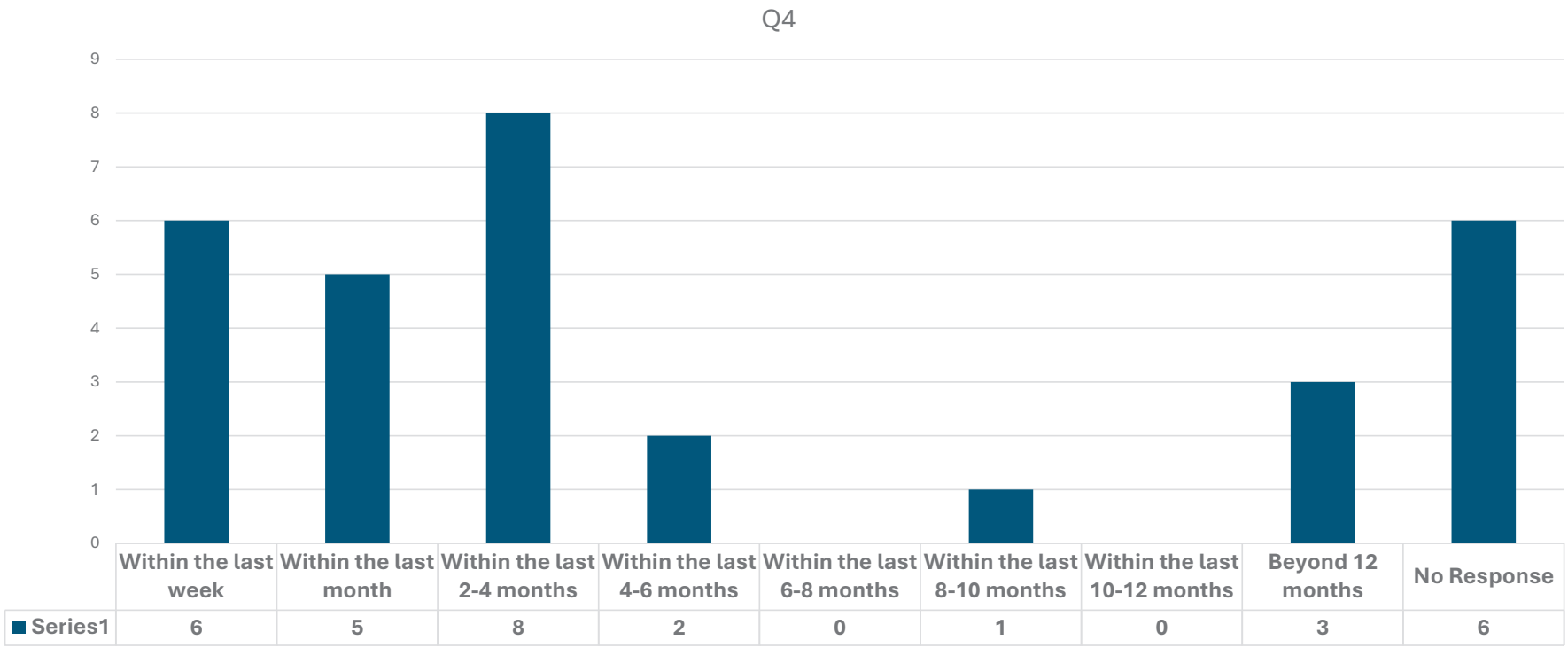
BREAKDOWN OF **31 VILLAGE RESIDENTS'** RESPONSES - ONLY



Q3 – Have you used the services of the Kelsey Centre before?

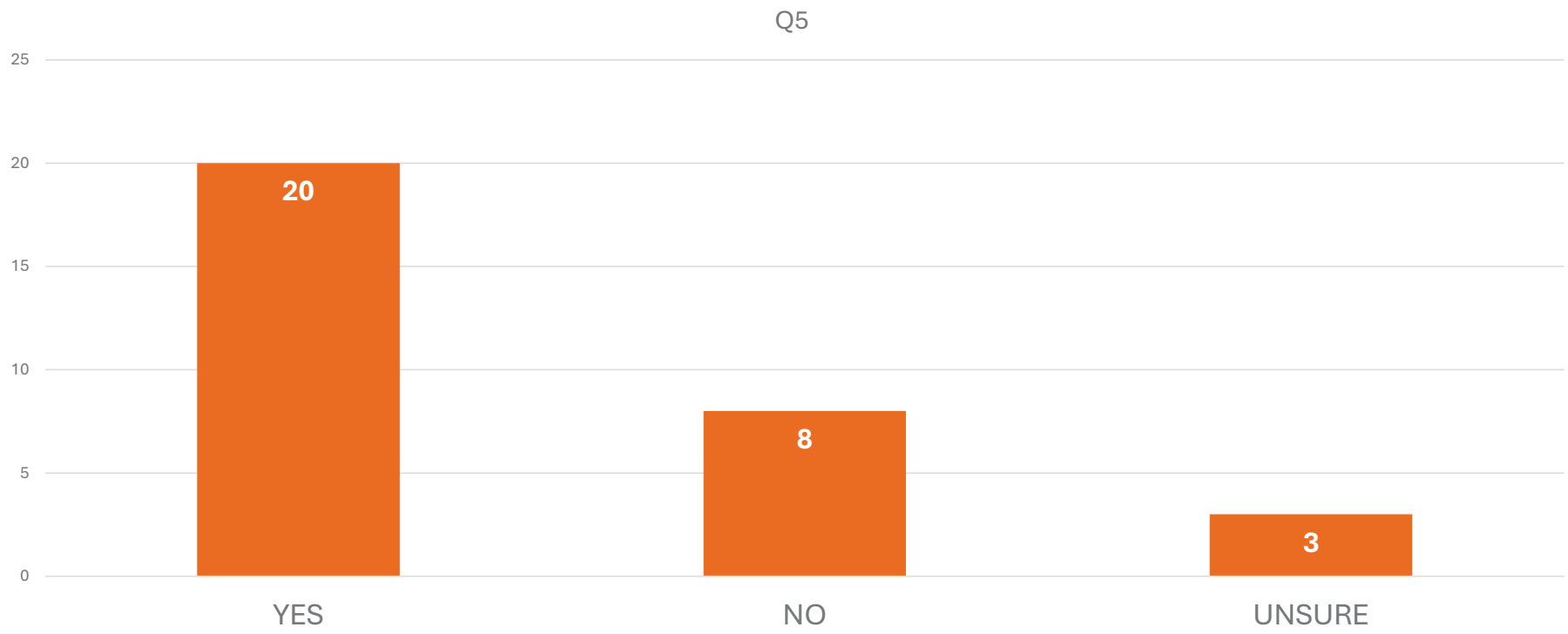


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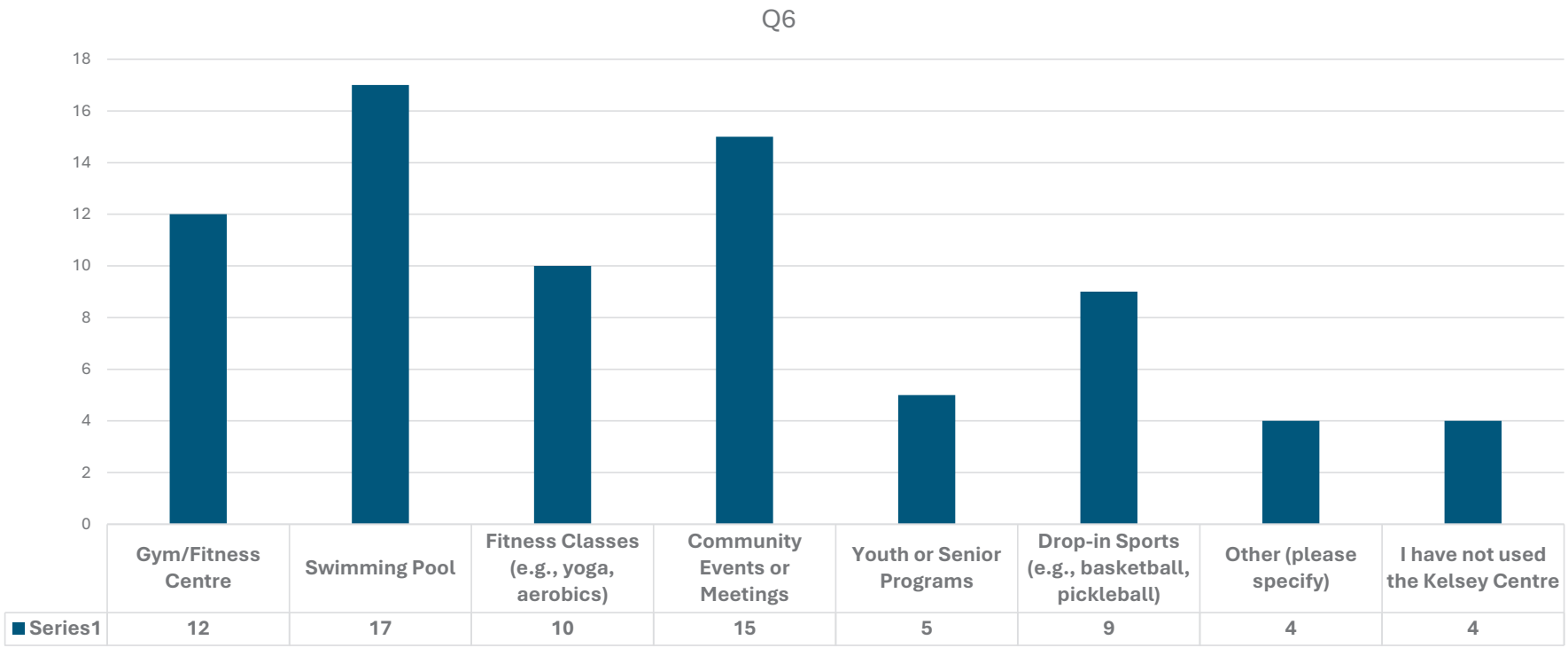


	Within the last week	Within the last month	Within the last 2-4 months	Within the last 4-6 months	Within the last 6-8 months	Within the last 8-10 months	Within the last 10-12 months	Beyond 12 months	No Response
Series1	6	5	8	2	0	1	0	3	6

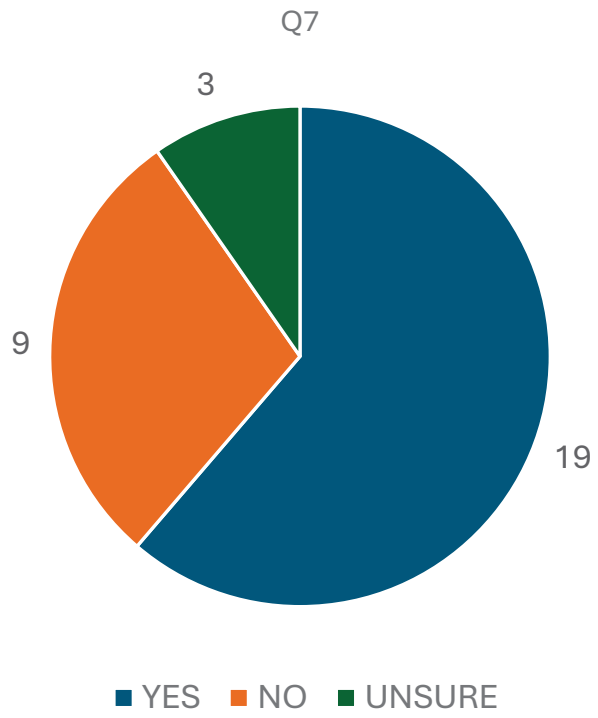
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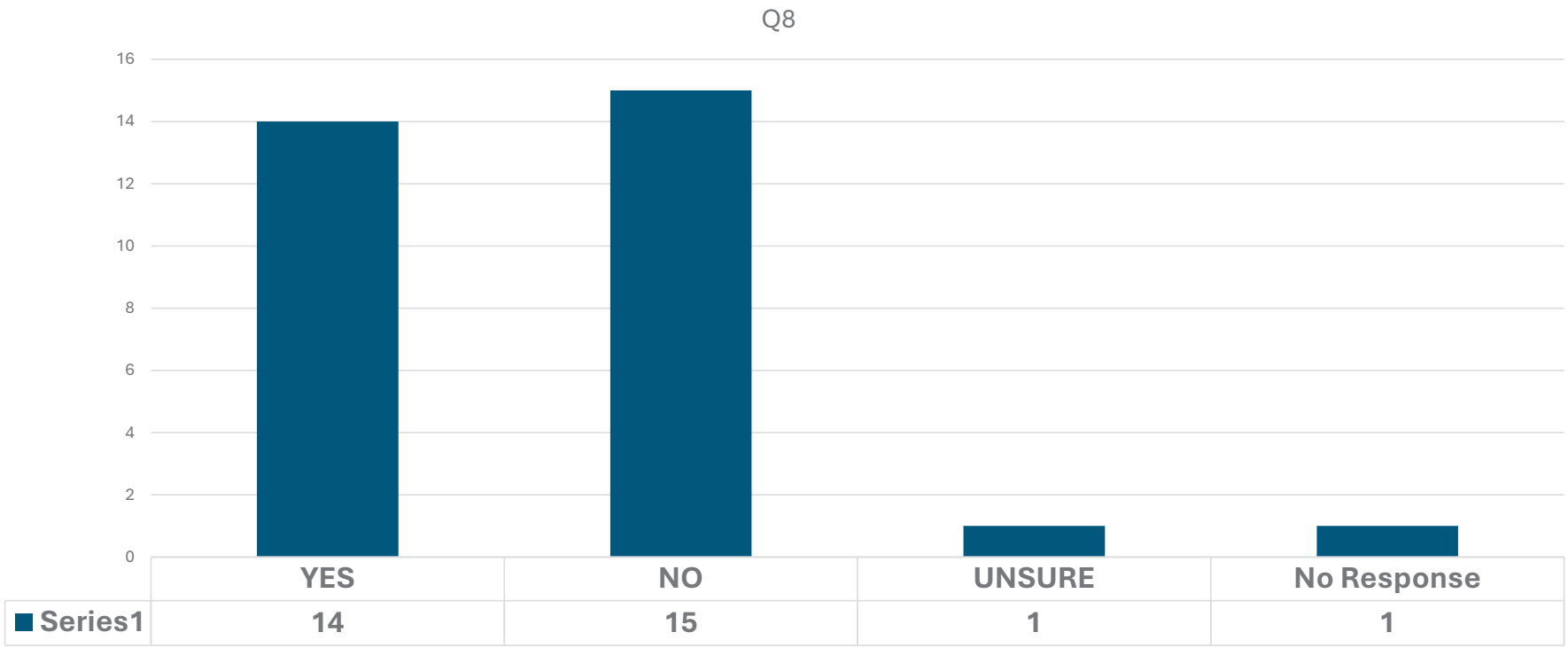
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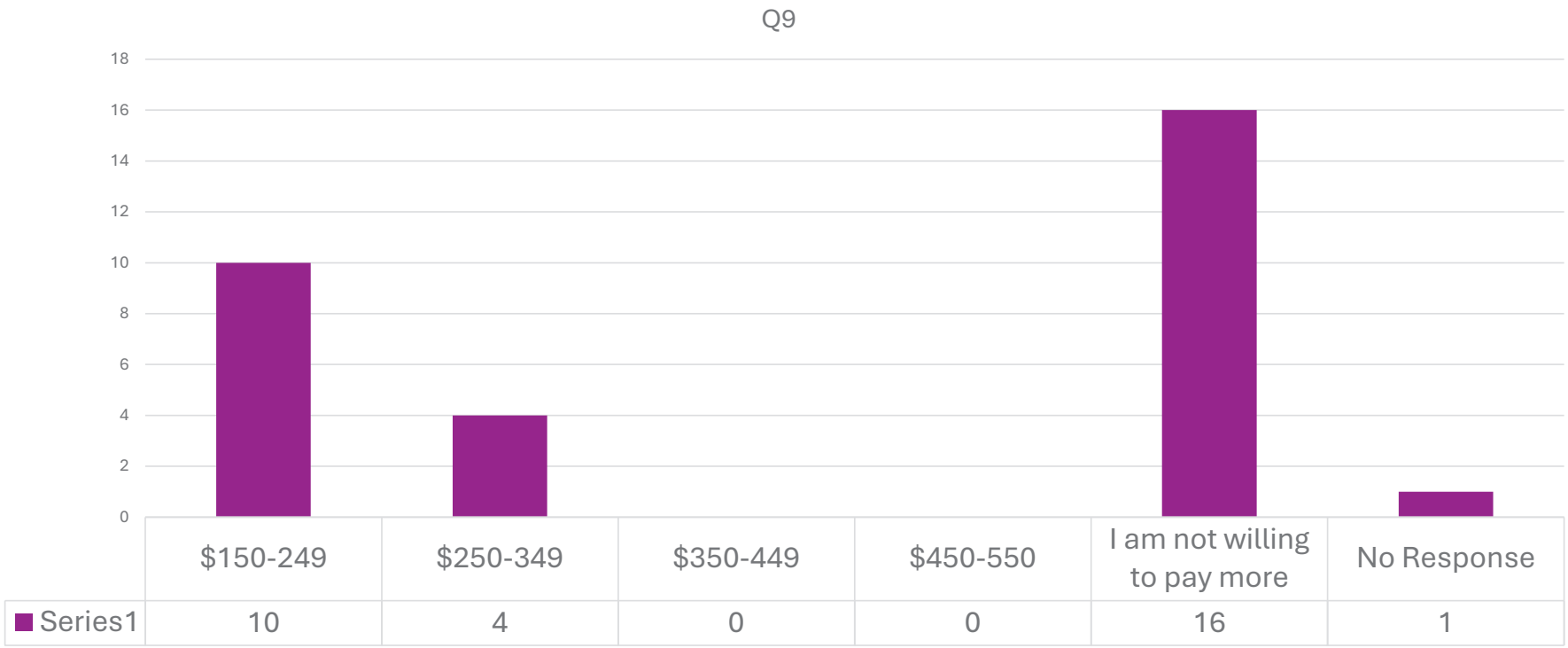
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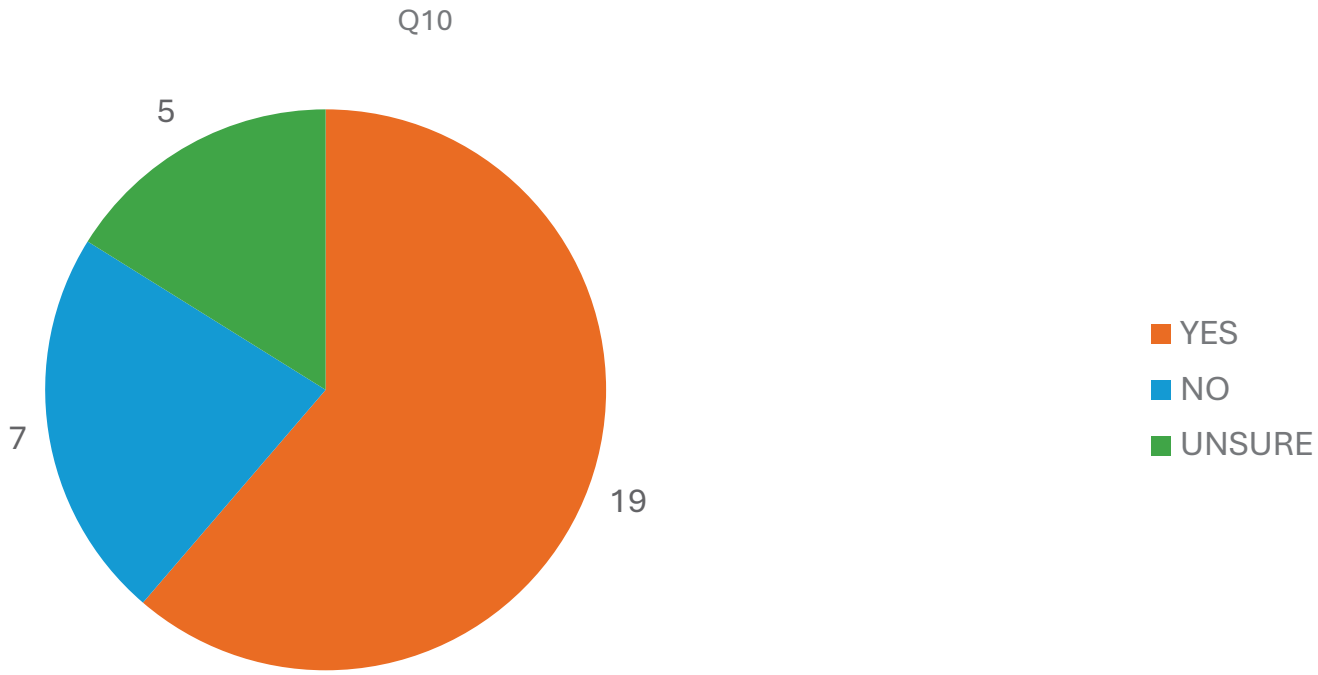
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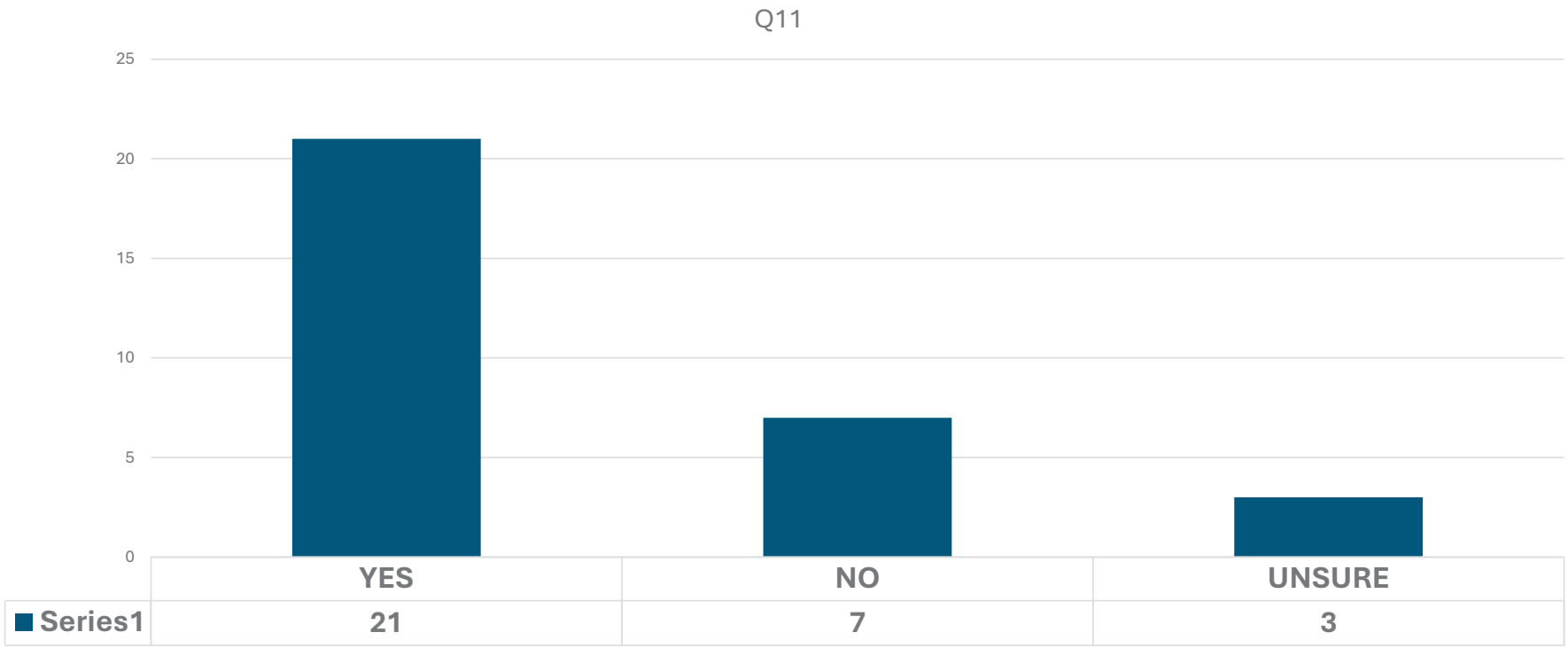
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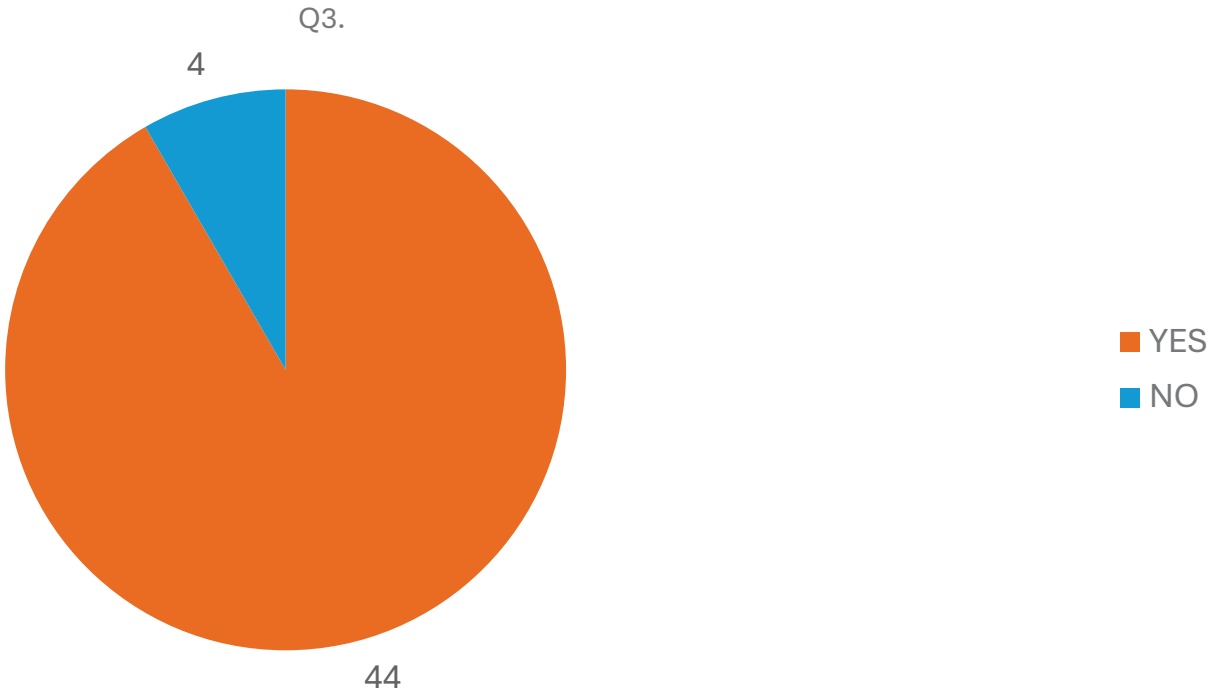
Q.11 Would you support a regional funding model where costs are shared among Sayward and surrounding communities?



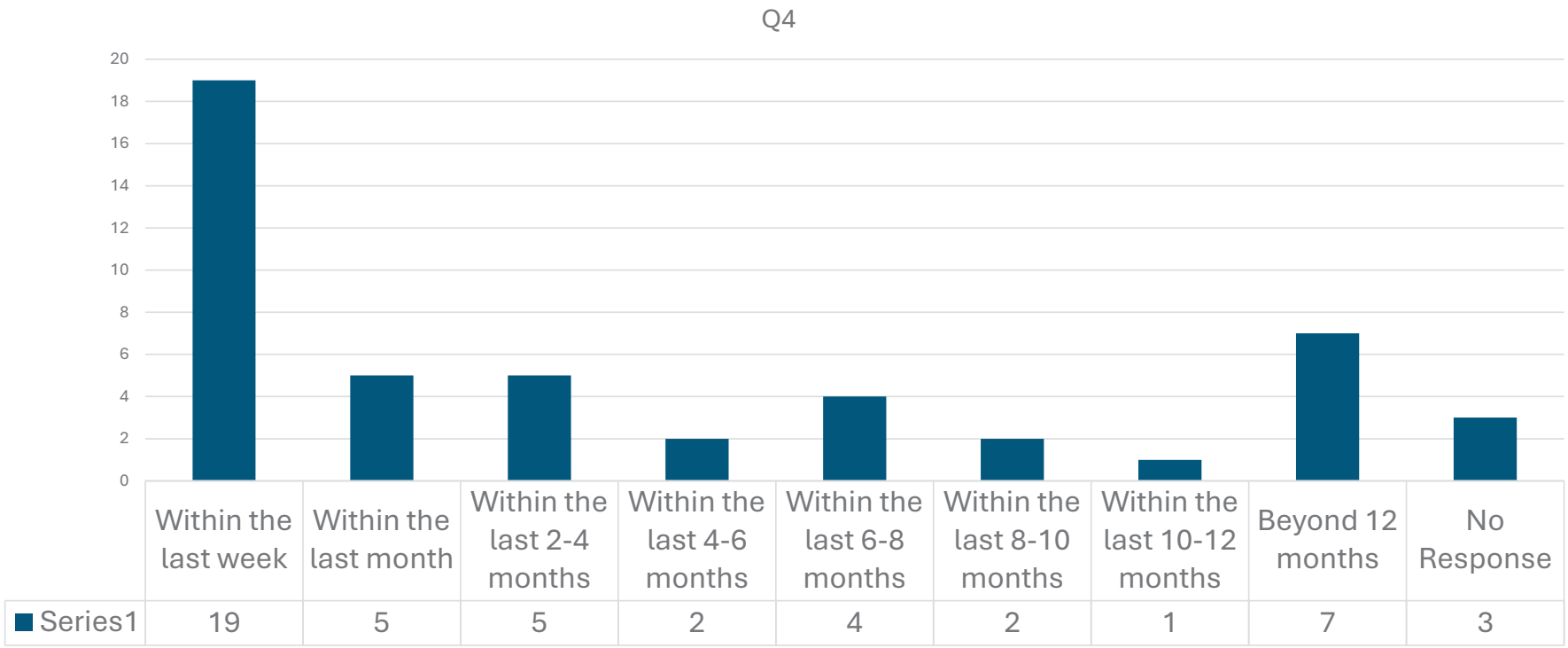
BREAKDOWN OF **48 VALLEY RESIDENTS'** RESPONSES - ONLY



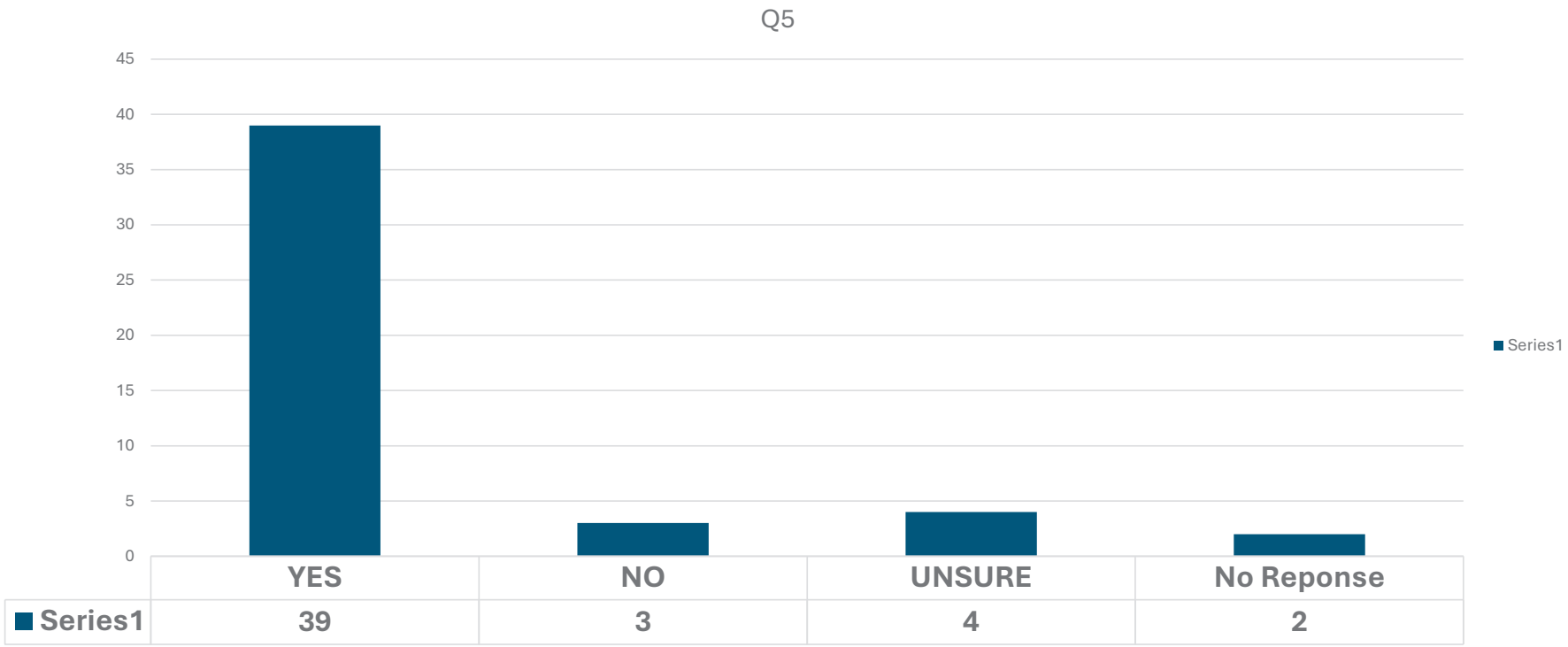
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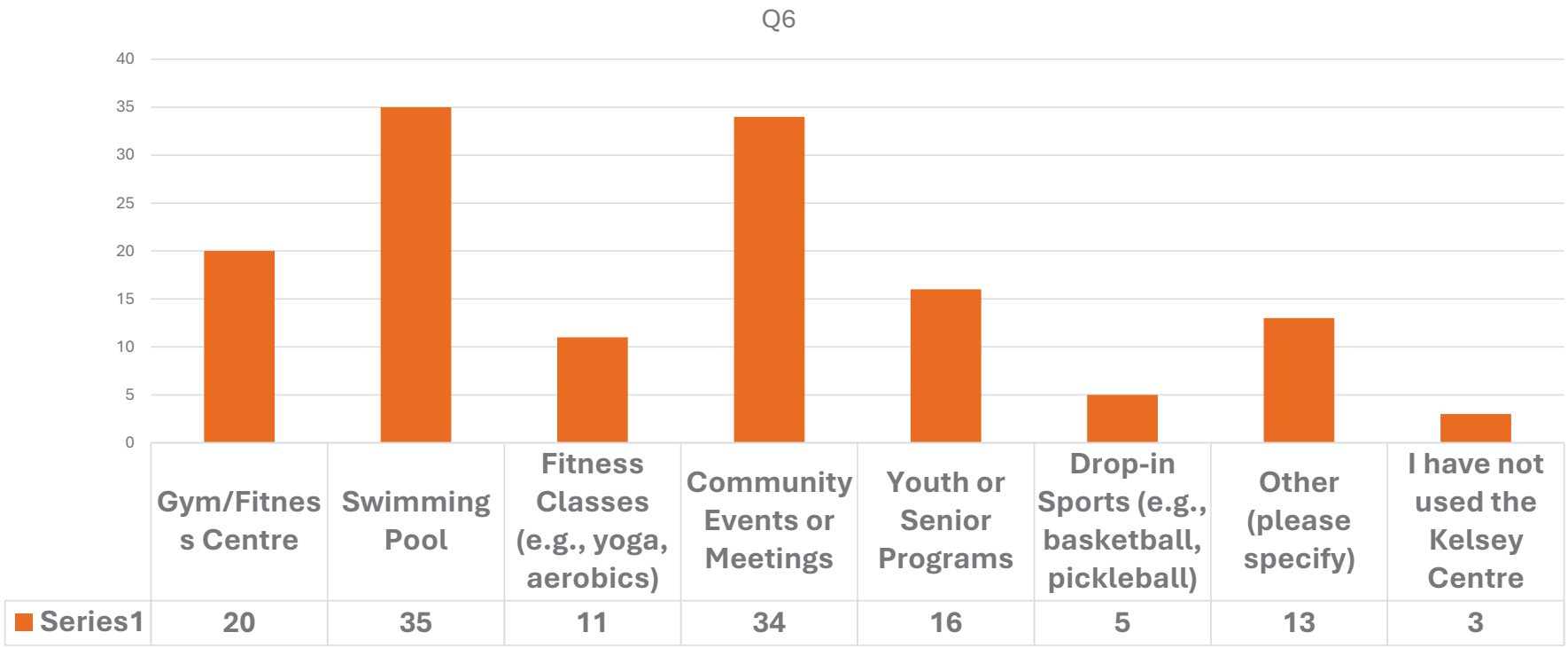
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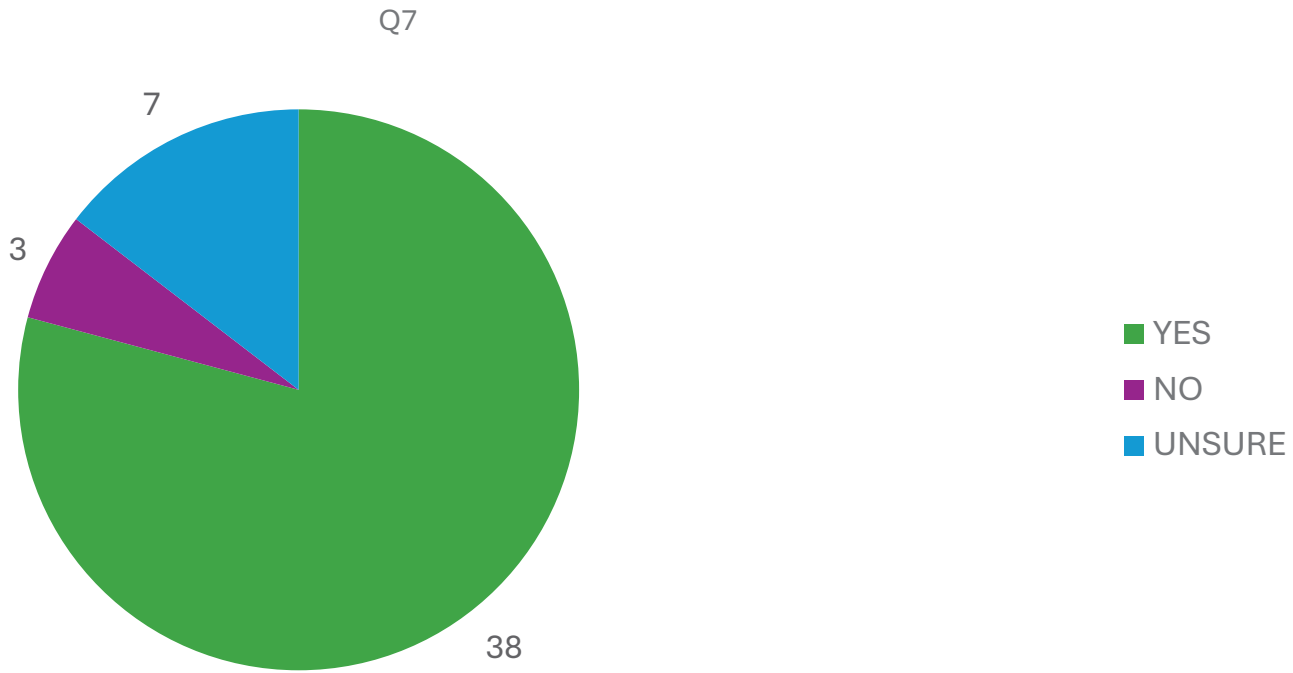


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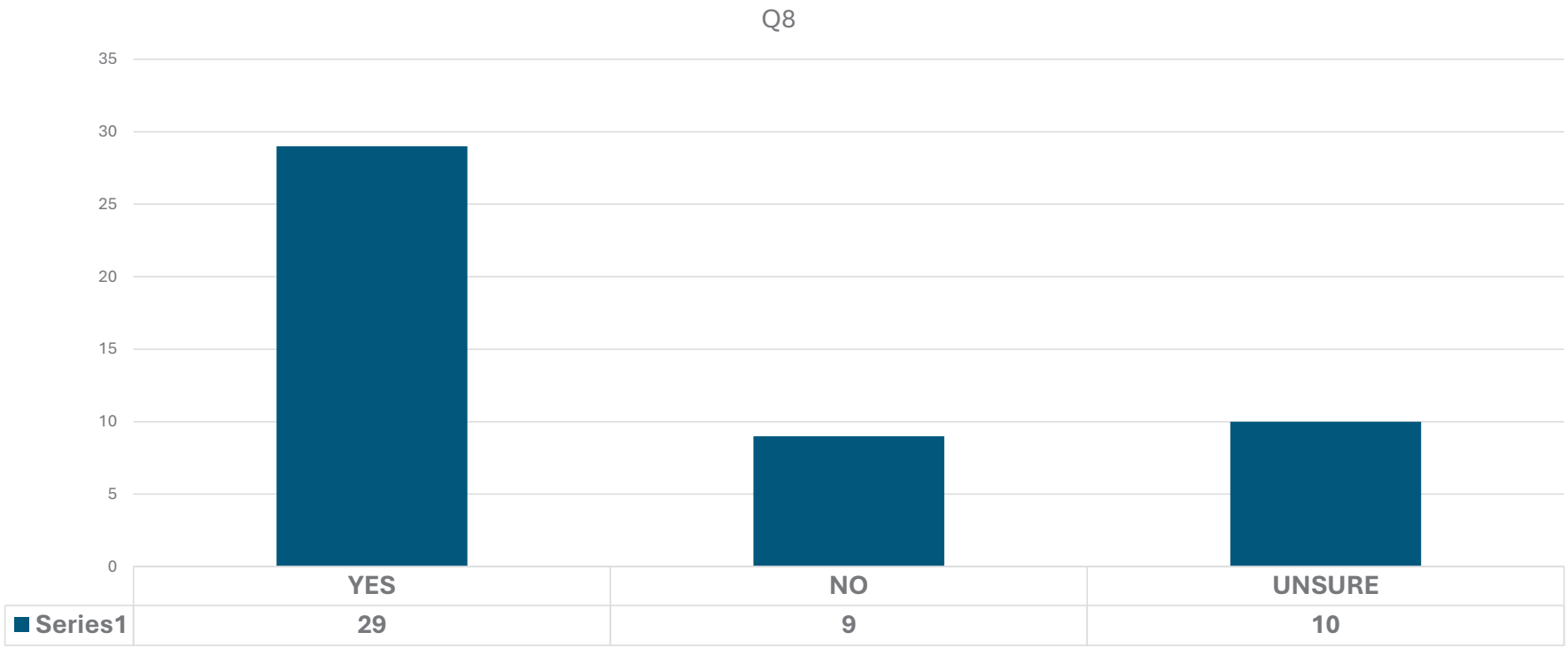


	Gym/Fitness Centre	Swimming Pool	Fitness Classes (e.g., yoga, aerobics)	Community Events or Meetings	Youth or Senior Programs	Drop-in Sports (e.g., basketball, pickleball)	Other (please specify)	I have not used the Kelsey Centre
Series1	20	35	11	34	16	5	13	3

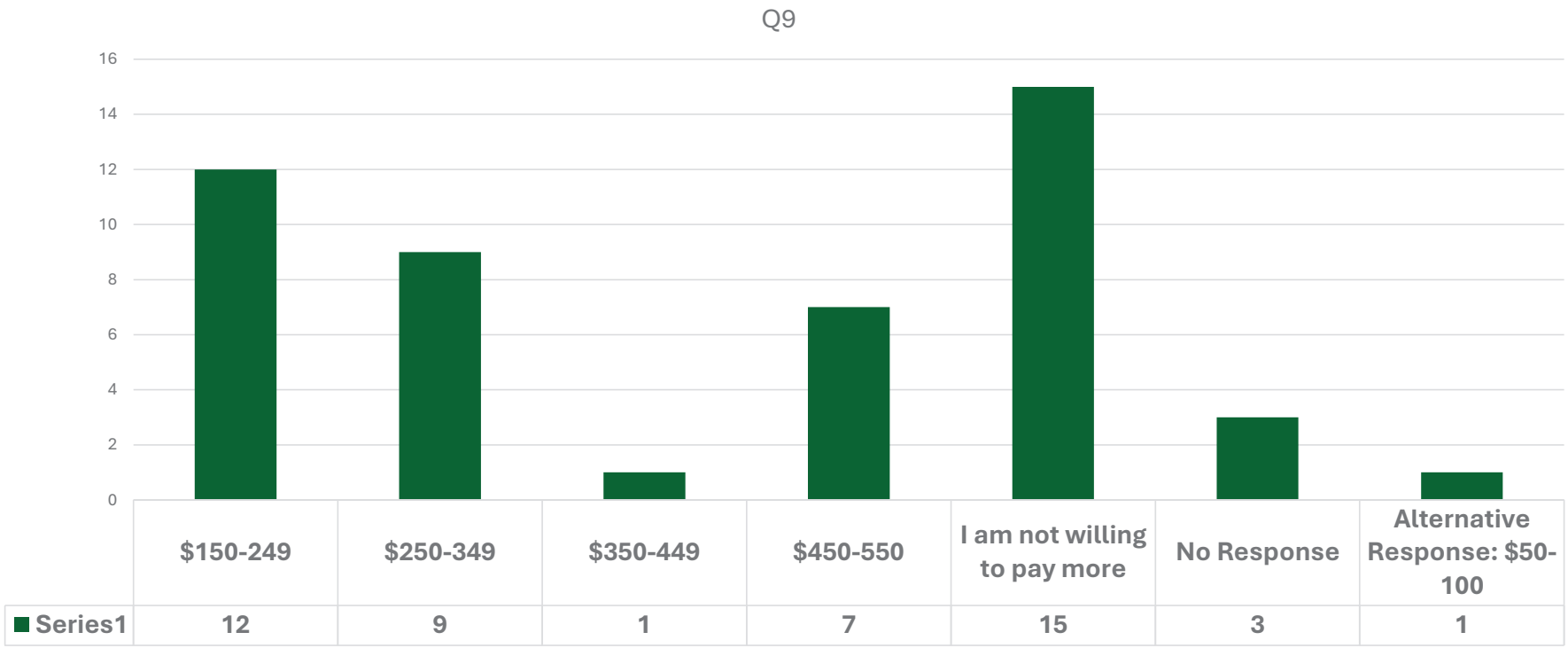
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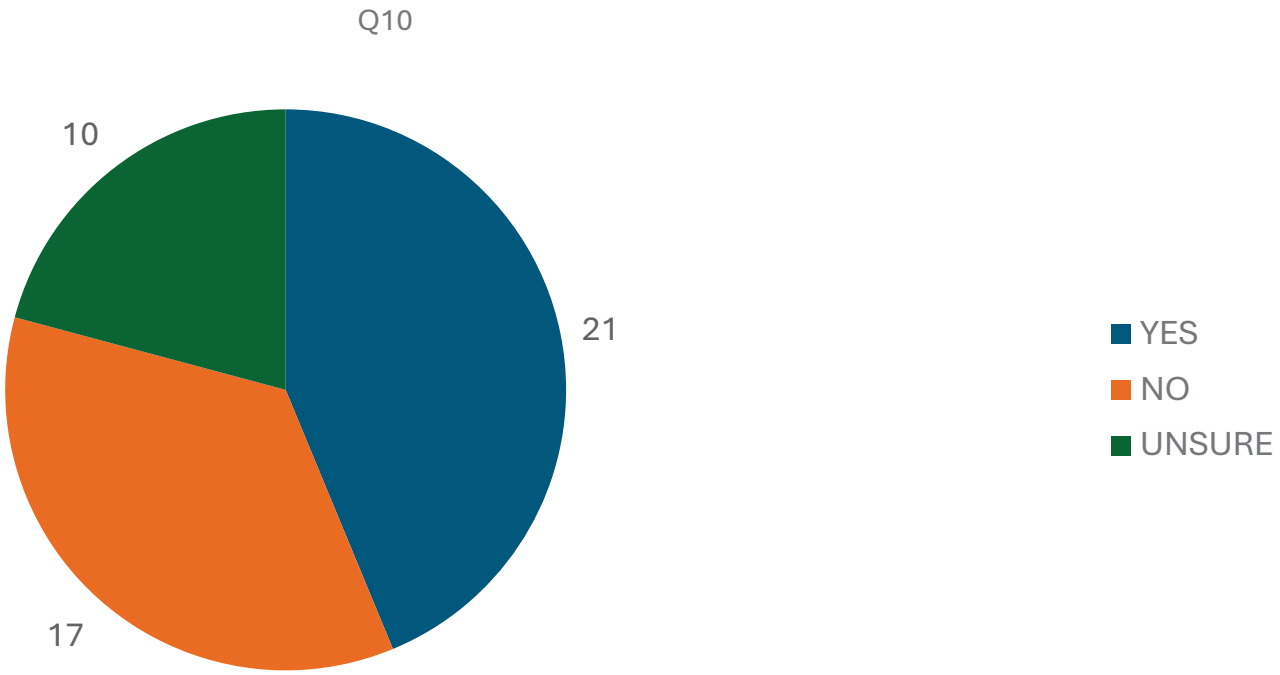
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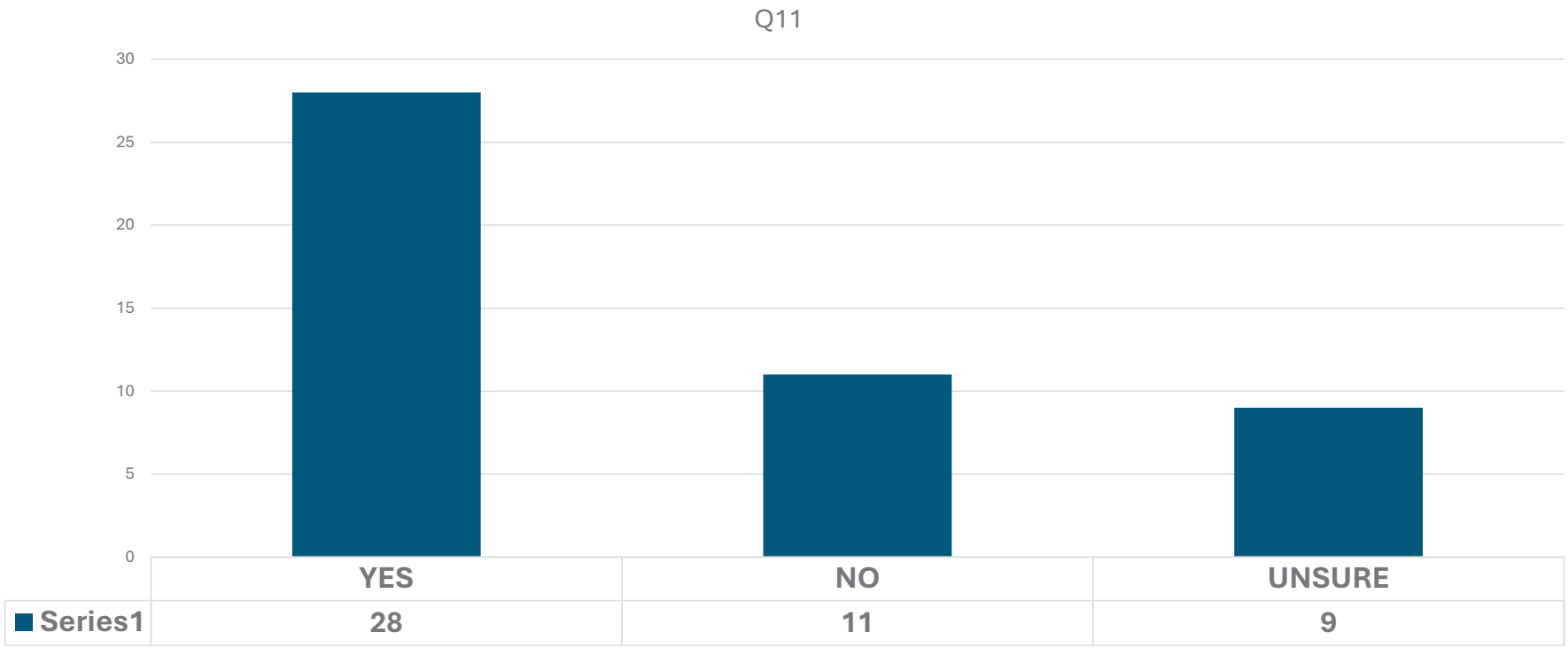
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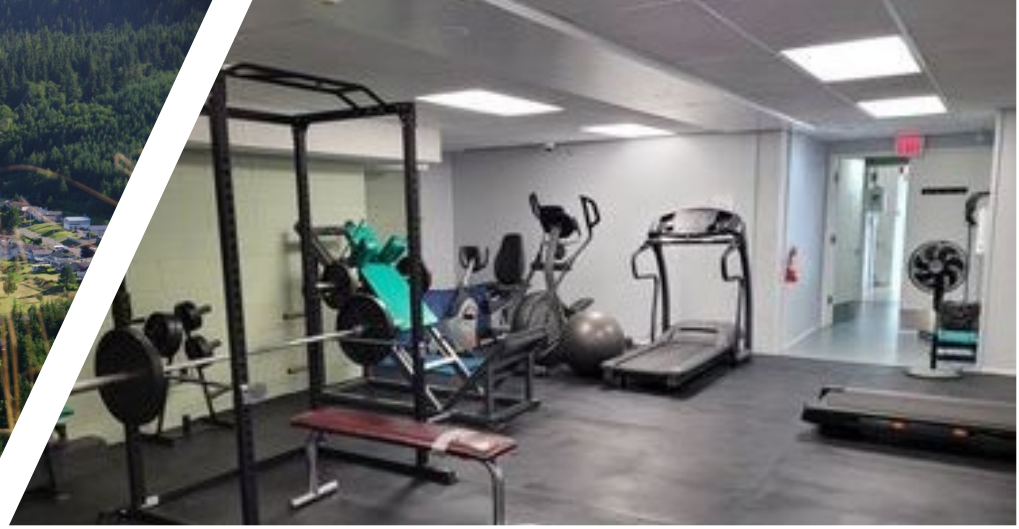
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Kelsey Centre
Village of Sayward

John Thomas, A/CAO
Lisa Clark, CFO
Michelle Davis, Mgr. of Recreation

Thank you

To the Chair, Board, Executive Team & CAO for providing us the opportunity to speak today.

To Director Whalley for meeting with me November 15, 2024, for a tour of the Kelsey Centre and to discuss the Directors publication.



Introduction:

- John Thomas, A/Chief Administrative Officer
- Lisa Clark, Chief Financial Officer
- Michelle Davis, Manager of Recreation, Events & Culture
- Additionally:
  - 7 Kelsey Centre Team Members
  - 3 Public Works Team Members
  - 16 (and counting) Fire Department Team Members
  - 3 Admin Staff (including CAO and CFO)



We are here to:

- Provide the Board and the public with **accurate information:**
  - About the importance of Kelsey Centre to the Community!
  - About the services provided to the community;
  - To extend an invitation for an informed discussion in a collaborative way; and
  - To **correct misinformation** distributed which are causing real (and unnecessary) divisions within the community about an important asset in the community.

Valley vs. Village Relations – we are one.

- Bridge the Gap – Build bridges, not fences.
- The road to the Village is through the Valley.
- We have 1 postal code! We are all Sayward Residents.
- The services provided benefits and is available to everyone.
- Police Services, Fire Services, Emergency Services (EMS), Medical (Clinic), Legion, Postal, Library, School, Marina, Playground, Ballfield, Boat launch, Warf (and much more) are accessible in the Village.
- Heritage Hall, Fire Services, Gas Station, Groceries, Restaurant, Farm Stands, Accommodations, Highway Access are accessible in the Valley.



2021 Statistics - Village

- **334** Residents
- 6.9% growth when compared to 2016 census.
- Total private dwelling: **182**
- Average Household Size: **2.0**

- https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/details/page.cfm?Lang=E&SearchText=Sayward&DGUIDlist=2021A00055924039&GENDERlist=1,2,3&STATISTIClist=1&HEADERlist=0



2021 Census Statistics - Valley

- **864** Residents
- 11% growth when compared to 2016 census.
- Total private dwelling: **474**
- Average Household Size: **2.1**

Together, we are: 1,198 strong.

https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/details/page.cfm?Lang=E&SearchText=Sayward&DGUIDlist=2021A00055924039&GENDERlist=1,2,3&STATISTIClist=1&HEADERlist=0

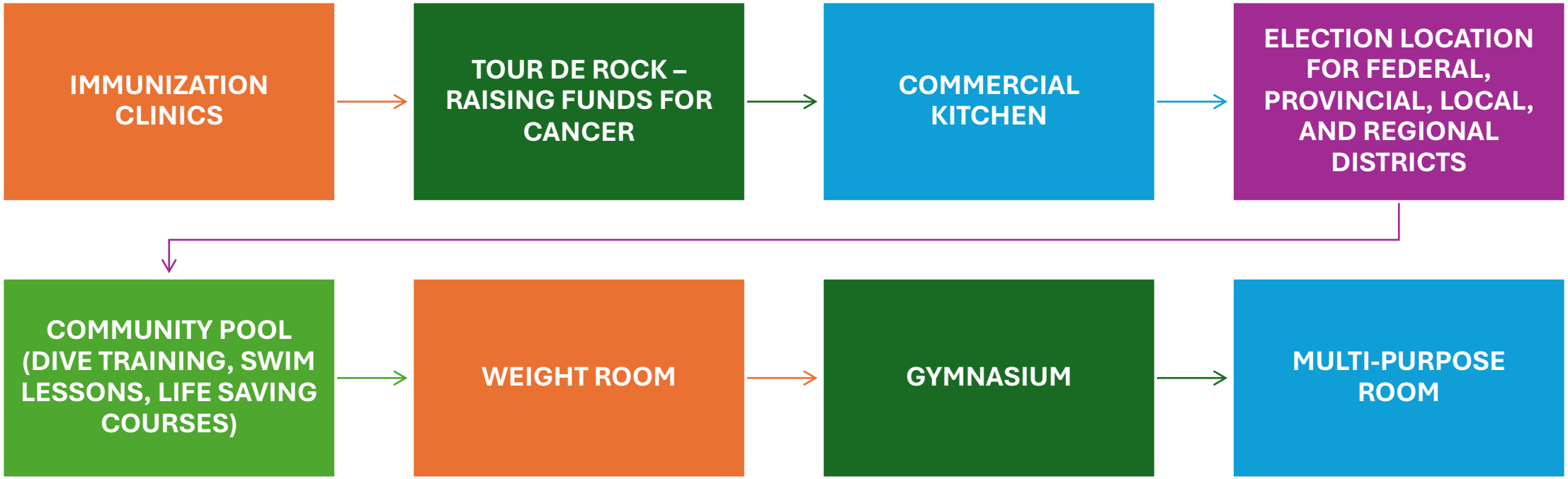




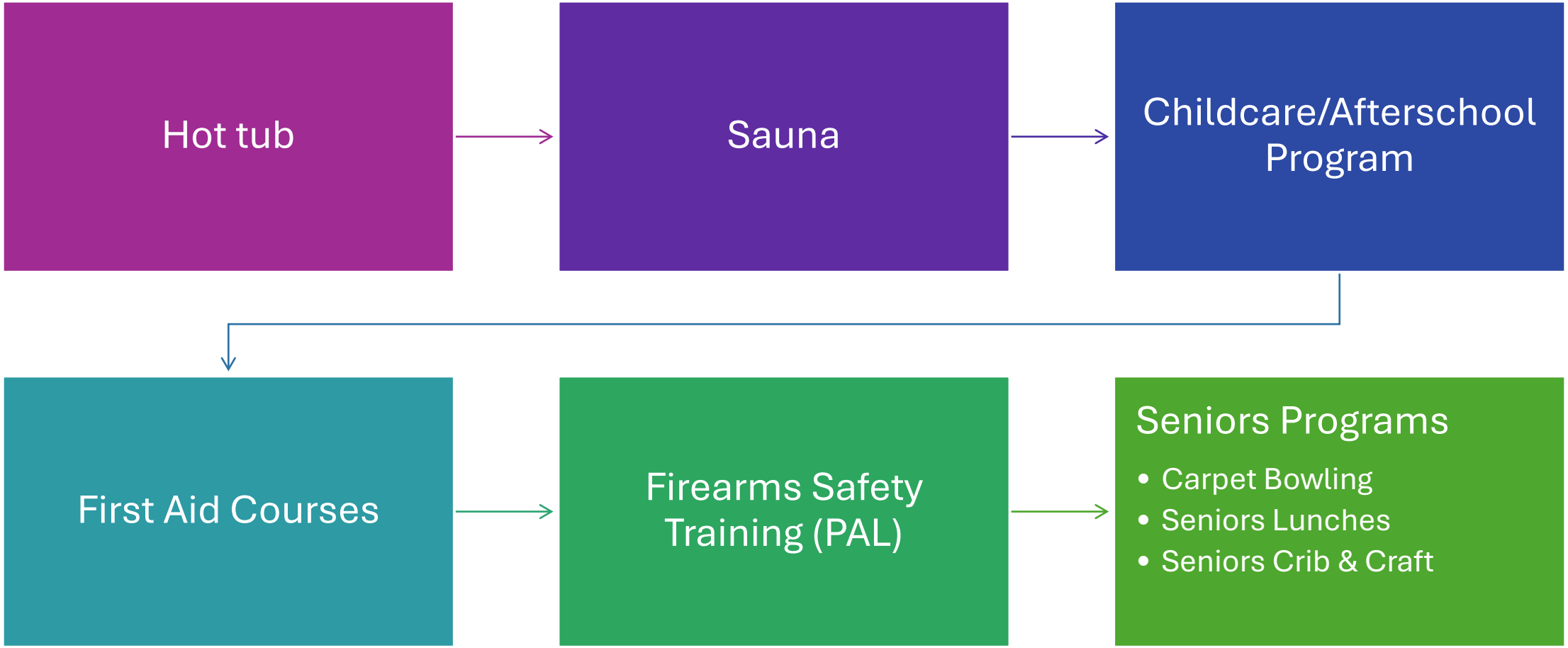
History of the Kelsey Centre

- Constructed in 1974.
- Paid for by the Forestry Industry.
- Supported recruitment, staff and family wellbeing.
- Transferred to the Village of Sayward.
- **100% AMORTIZED, NO MORTGAGE, NO DEBT.**

Services at the Kelsey Centre



Services at the Kelsey Centre



Services at the Kelsey Centre

Municipal Office

Emergency Operations Centre (has backup power, Radio !!)

Emergency Warming Centre

Age Friendly Van Services

- Transport Local Village and Valley Seniors to Campbell River to shop. 100% cost carried by Village.

Special/Major Events:

- Halloween
- Community Christmas
- Spring Break Camps
- Pro-D Day
- Teen Drop & other Programs
- Mom's Shop and Swap

SD 72 Relations

- SD 72 uses the Kelsey Centre and pool once a week to run swimming programs for children that have learning challenges. Approximately 9-14 children and teaches September to June annually.





Who we serve:

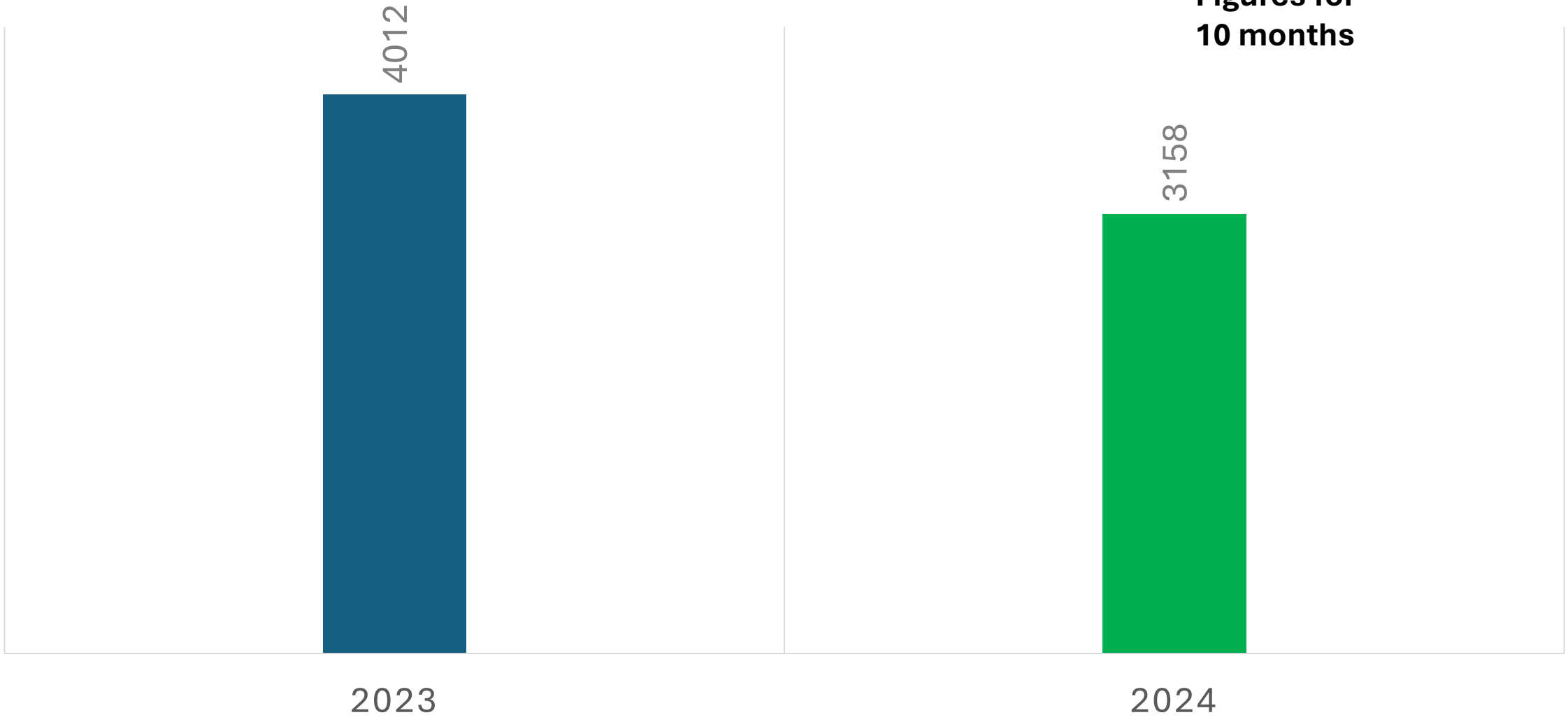
- Residents of Electoral Area A
- Village of Sayward
- Visitors (small portion)

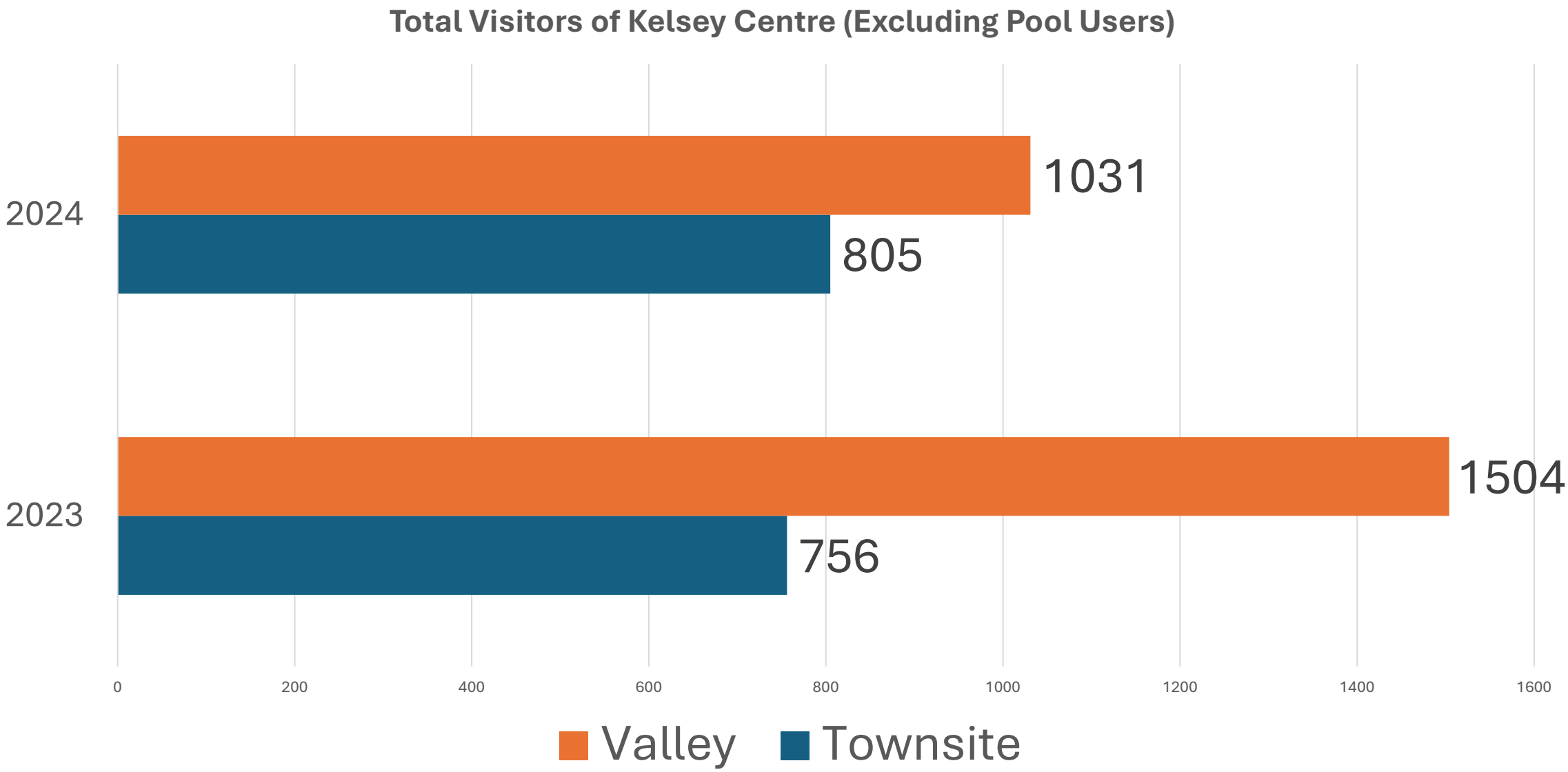


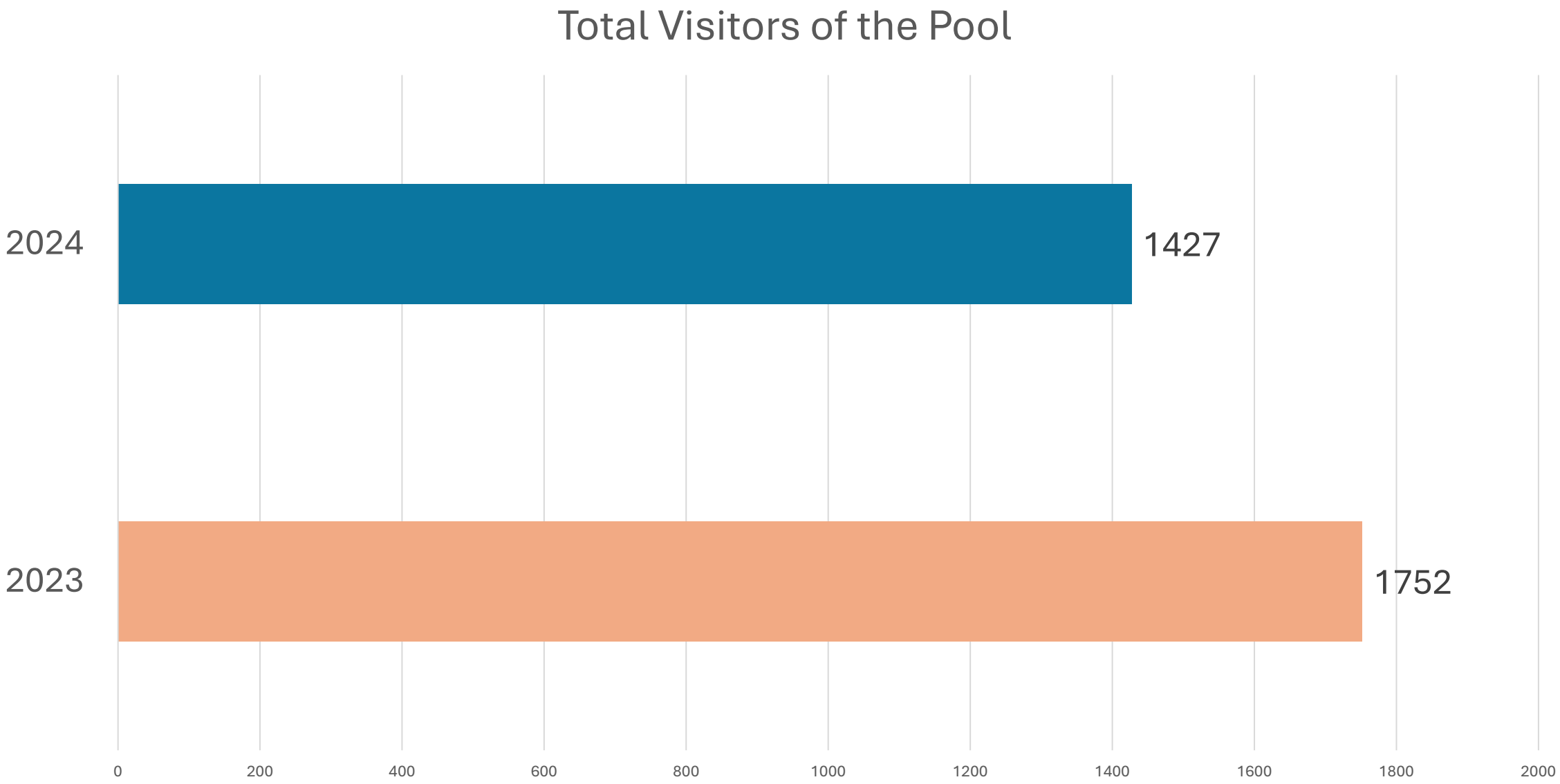
Usage Stats

TOTAL VISITORS OF THE KELSEY CENTRE INCLUDING THE POOL

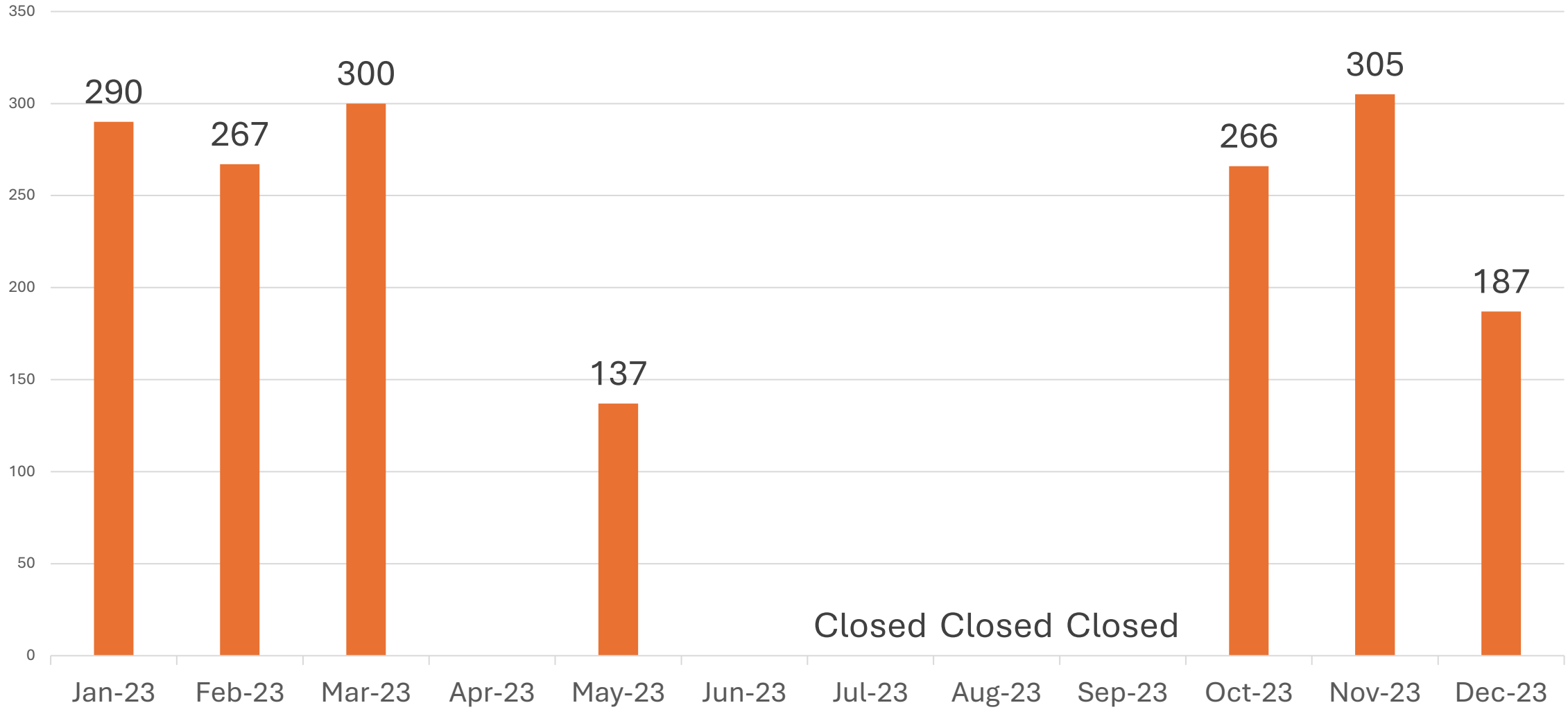
Figures for 10 months



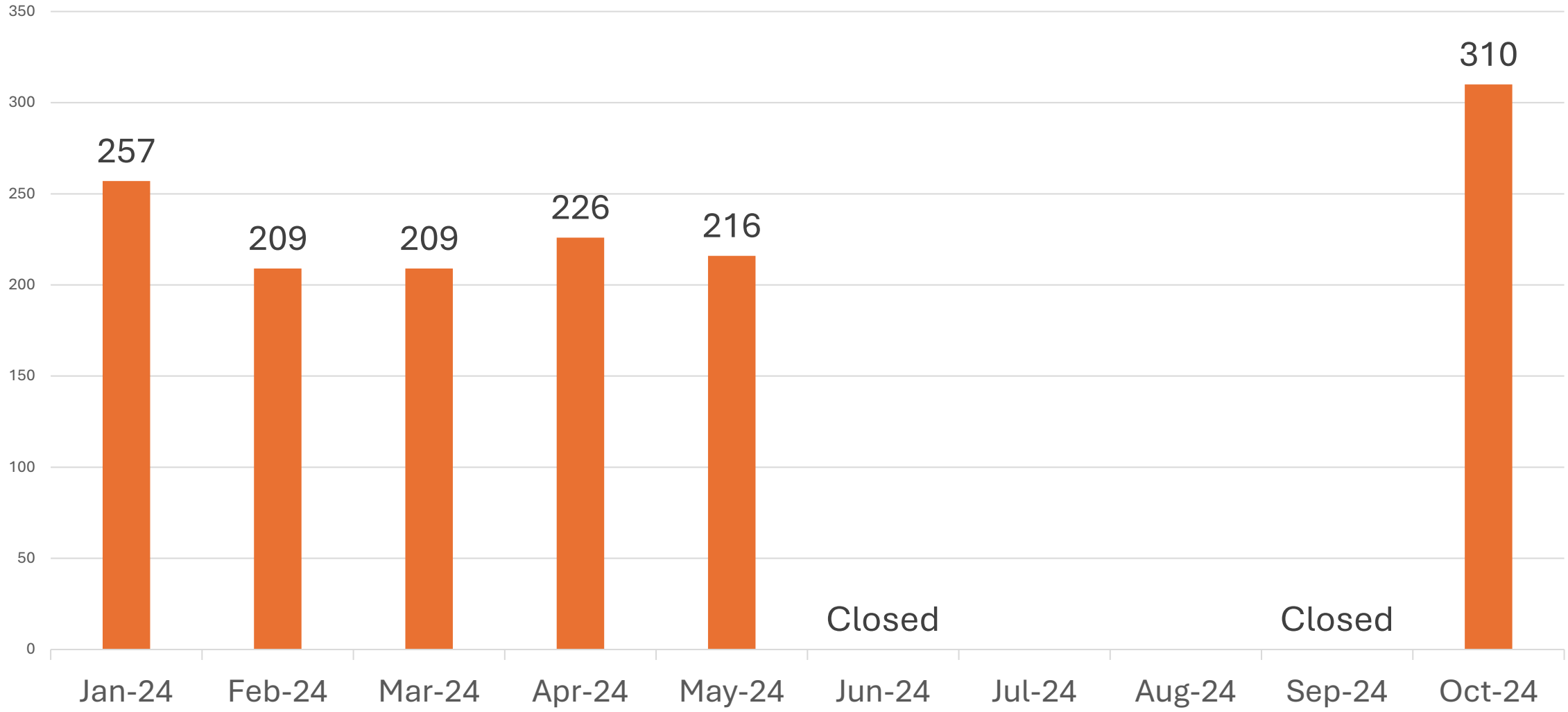

Total Visitors of Kelsey Centre (Excluding Pool Users)
2024
1031
805
2023
1504
756
0
200
400
600
800
1000
1200
1400
1600
Valley
Townsite

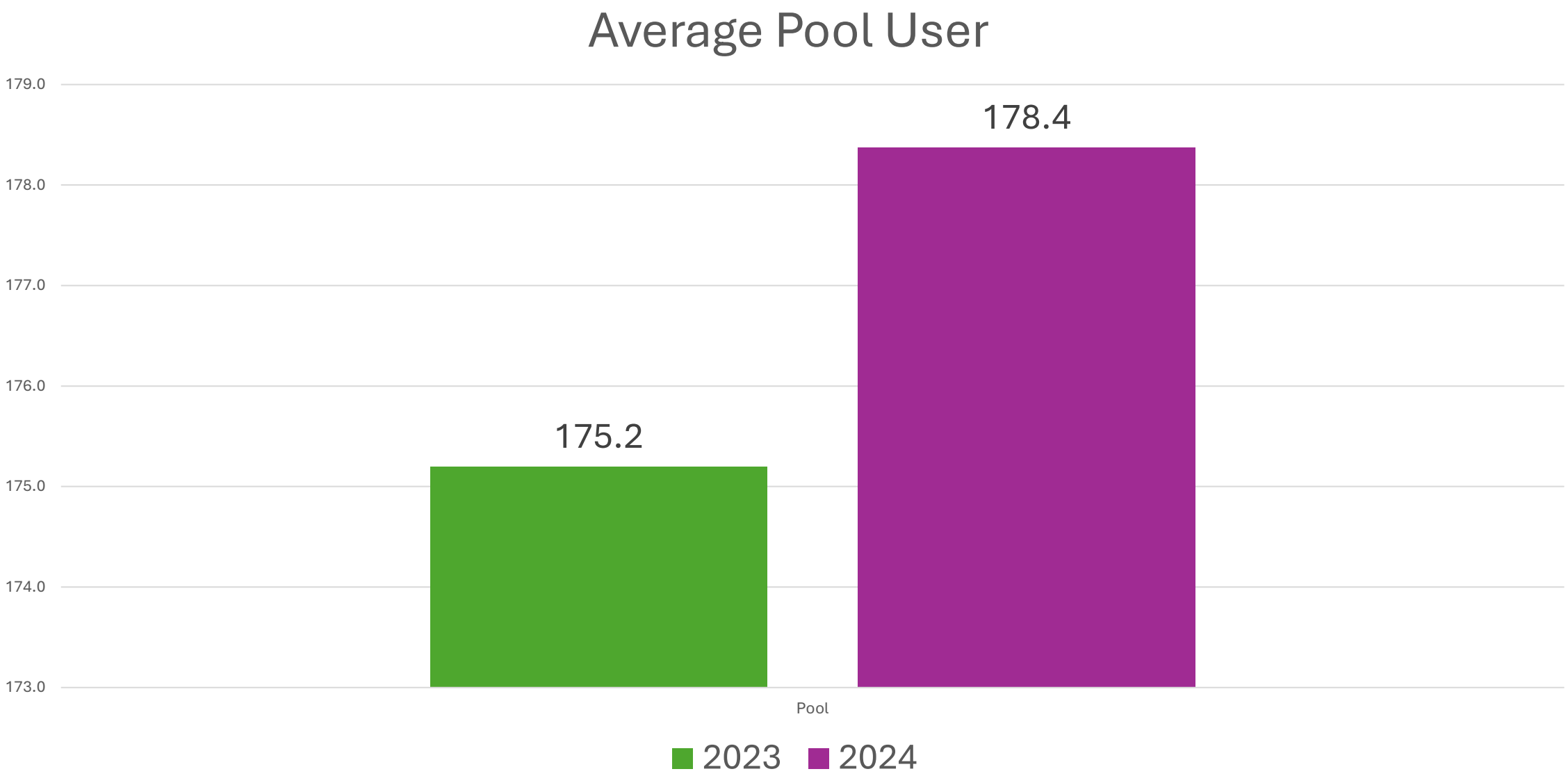

Total Visitors of the Pool
2024
1427
2023
1752
0
200
400
600
800
1000
1200
1400
1600
1800
2000

Pool Usage by Month - 2023



Pool Usage by Month - 2024




Average Pool User
179.0
178.0
177.0
176.0
175.0
174.0
173.0
175.2
178.4
Pool
2023
2024



Other Stats – October 2024

- Afterschool Program:
  - Total Patron: 159
  - Village Residents: 48
  - Valley Residents: 111

- Teen Night Program:
  - Total Patron: 23
  - Village Residents: 9
  - Valley Residents: 14



Other Stats– October 2024

- Weight Room:
  - Total Patron: 54
  - Village Residents: 49
  - Valley Residents: 5

- Pool:
  - Total Patron: 310
  - Village Residents: TBD
  - Valley Residents: TBD

Note: Village population is estimated to be 334 in 2021 Census. It is unlikely that 92% of the Village residents used the pool.



Other Stats – October 2024

- Special Pro-D Camp:
  - Total Patrons: 14
  - Village Residents: 4
  - Valley Residents: 10
- Swim Lessons:
  - Total Patrons:18
  - Village Residents: 3
  - Valley Residents: 15

Electoral Area A – Message to Residents

- For the record, I (John Thomas) provided Director Whalley with:
  - 1. The Village's Financial Plan Bylaw/Budget
  - 2. Revenues vs. Expenses
  - 3. excerpts from a 2019 Asset Management Report on the Kelsey Centre

2025 Projected Cost to Run & Maintain the Kelsey Center								**($650k plus compounded**
		Canada Inflation Rates:					**Est.**	**annual inflation)**
$32,004	**Revenues**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Total**
$306,331	**Expenses**	**1.9%**	**0.7%**	**3.4%**	**6.8%**	**3.9%**	**2.5%**	**$769,793**
$274,327	**Deficit**							
$769,793	**$650k + 5 years compounded inflation**	(The **$650,000** in 2019 dollars is just some of the asset management						
$1,044,120	**Total (Deficit + Maintenance)**	required to properly maintain the facility, as per the 2019 Buildings						
		Assessments Report below.)						
$164,596	2025 deficit portion **only** times 60% (Valley share).							
227	properties in EA 'A' Sayward Service Area.							
$725.09	Average tax increase per Valley property.							
If the needed repairs are added to the deficit:								
$1,044,120 x 60% / 227 properties equals **$2,759.79** average tax increase per property.								
Some of the needed Kelsey Center Upgrades								
as per 2019 Buildings Assessments Report:								
$10,000	Replace windows							
$10,000	Replace vinyl siding							
$50,000	Replace roll of asphalt roof							
$10,000	Replace two eye wash stations							
$116,000	Upgrade/Install fire protection system							
$1,000	Solar collection							
$6,500	Hot water heating system							
$5,000	DDC control system							
$330,500	Replace ventilation system							
$20,500	Heating water conveyance system							
$35,000	Replace & insulate domestic water piping							
$25,000	Upgrade plumbing fixtures							
$500	Upgrade kitchen recepticles							
$500	Replace storage room force flow heater							
$500	Repair electrical conduit							
$20,000	Fire Alarm System - replace all field devices							
$3,000	Upgrade change room lighting to LED							
$6,000	Upgrade exterior lighting to LED							
$650,000	**Total**							

This spreadsheet was **NOT** developed by nor associated with *John Thomas or the Village of Sayward staff* and any claim of such is **patently false.**

Additionally: several assumptions made in the calculations are **incorrect** which means the total **estimated taxation, is also incorrect**!

Incorrect Assumptions

From Publication

of Properties Used in Taxation Calculation:

- Publication shows 227 properties in Sayward Valley to calculate “taxation”.
- Research shows **524** separate folios for 2024 Property Assessment in Sayward Valley.

Asset Management/Upgrades

- Publication assumes all retrofits or upgrades will be done cumulatively – at once.
- Reality is, a proper planning process must unfold first before any major upgrades can be undertaken.

of Folio Verification

Folio_Stat	Neigh_Desc	Regional_D	Regional_1
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
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Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
Active	Sayward Valley	31	Strathcona
	524		

Incorrect Assumptions

From publication

Grants:

- Publication does not anticipate any grant funding in the calculations; thereby showing a deliberately inflated cost to residents.
- The Village regularly explores grant opportunities to fund major community projects. The Kelsey Centre is no exception.
- In 2024 alone, the Village had **$80,000** in grant funding (100%) dedicated exclusively to the Kelsey Centre.

60/40 Ratio – Valley v. Village Pay

- Publication states “Valley residents would be forced to pay 60% of the total cost”.
- Reality is, no one has made any such determination.

Incorrect Assumptions

from Publication

Referendum 20 years ago:

- The Village was unable to confirm the validity of this claim. We checked for records from Comox Valley Regional District, Comox Strathcona Regional District, and Strathcona Regional District and no record of an official referendum exist.
- The world has changed from 20 years ago.
- The demographics of the Village and Valley has also changed.
- Services used by residents in the region have changed from 20 years ago.

STAFF REPORT

To: Mayor and Council
From: Caelen Middleton, Village Planner
Subject: Official Community Plan Amendments – Housing Needs Amendments
Meeting date: February 10, 2026

PURPOSE

To provide Sayward Council with information (again) related to Bill 44 Housing Needs Report requirements, and present proposed Official Community Plan amendments to ensure compliance with the current provisions of the *Local Government Act.*

BACKGROUND

On November 30, 2023, the Provincial government ratified several statutes that amended the *Local Government Act (LGA).* The intent of the legislative changes is to promote an increase in housing stock in communities across British Columbia. These statues include:

- Bill 44 Housing Statutes (Residential Development) Amendment Act, 2023
- Bill 46 Housing Statutes (Development Financing) Amendment Act, 2023
- Bill 47 Housing Statutes (Transit-Oriented Areas) Amendment Act, 2023

The changes to the LGA that have the biggest impact on the Village of Sayward arise from Bill 44. In brief, Bill 44 requires municipalities to shift *"to a more proactive, long-term approach to planning, where local governments identify their housing needs, and then plan and zone for what is needed*[1]*."* The legislation also requires BC municipalities to permit small scale multi-unit housing (SSMUH) in their communities. These changes include:

- Permitting either a secondary suite or an Accessory Dwelling Unit on all parcels
    - **Village staff completed a review of Sayward's Zoning Bylaw in 2024 and determined that the bylaw complies with the requirements laid out in Bill 44.**
- Permitting three residential units on parcels less than 280 m2 (3,013 sq ft) where an urban containment boundary has been established either in a Regional Growth Strategy (RGS) or an

[1] Local Government Housing Initiatives – Government of BC website: https://www2.gov.bc.ca/gov/content/housing-tenancy/local-governments-and-housing/housing-initiatives

Official Community Plan (OCP) for municipalities with a population of 5,000 people or more **(Not applicable to Sayward).**

- Prohibiting local governments from holding public hearings for rezonings that are consistent with the OCP **(Applies throughout BC).**
- Requiring local governments to update their Housing Needs Report by January 1, 2025 **(Already completed and posted to Sayward's website).**
- Requiring Local Governments to update their OCPs **(The purpose of this report)**
- Requiring Local Governments to update their Zoning Bylaws to permit small scale multi-unit housing.
    - **Village staff completed a review of Sayward's Zoning Bylaw in 2024 and determined that the bylaw complies with the requirements laid out in Bill 44.**

In Sayward, staff presented a summary of the Village's Housing Needs Report requirements at the November 5, 2024 Council meeting. Currently, the Village is non-compliant with the Local Government Act, which requires that Sayward's OCP reflect the findings of the Housing Needs Report by December 2025.

Update

The Housing Needs Report and Analysis for the Village of Sayward are attached to this report (Attachment #1). The Housing Needs Report provides a summary of key findings and housing projections. The Housing Needs Analysis provides an in-depth assessment and review of the data and provides the legislated statistical reporting required to meet the *Housing Needs Report Regulations.*

The Housing Needs Report was completed by January 2025 and presented to Sayward Council. The review and draft amendments to Sayward's OCP policies were completed by June 2025. An open house was held on June 25, 2025 to present the proposed OCP amendments to the public and receive feedback. The findings of the review and the open house can be found in the report titled "Village of Sayward – OCP Recommendations from the Housing Needs Report" (Attachment #2). Accordingly, staff have prepared proposed OCP amendments for Council's consideration. A copy of proposed Official Community Plan Amendment Bylaw No. 520, 2026 is appended to this report (Attachment #3).

RECOMMENDATION/S

THAT COUNCIL with respect to *Official Community Plan Amendment Bylaw No. 520, 2026:*

1. Considers whether consultation on the proposed bylaw is required with any of the following, pursuant to Section 475 of the Local Government Act:

   a. Strathcona Regional District Board;
   b. Local First Nations;
   c. School District No. 72 (Campbell River); and
   d. Provincial or Federal agencies.

AND

2. Gives first reading to Village of Sayward Official Community Plan Amendment Bylaw No. 520, 2026 and directs staff to hold a public open house to allow the public to review the proposed amendments prior to consideration of further readings and the holding of a public hearing.

Respectfully submitted,

CBM

Caelen Middleton
Planner, Village of Sayward

Reviewed by

KB

Kevin Brooks, MCIP, RPP
Planner, Village of Sayward

Approved for Council package

Andrew Young, MCIP, RPP
Chief Administrative Officer

Attachments:

1. Housing Needs Report & Analysis
2. Village of Sayward – OCP Recommendations from the Housing Needs Report
3. Proposed Village of Sayward Official Community Plan Amendment Bylaw No. 520, 2026 – Housing Needs Amendments

HOUSING NEEDS ANALYSIS

VILLAGE OF SAYWARD

2024

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THE BACKGROUND

Housing legislation was passed in November 2023 which requires all local governments to update their housing needs assessments to provide 5 and 20-year housing projections. This background analysis report utilizes key information from both regulated data collection and housing needs analysis methodologies, along with additional data collection and analysis critical to the deeper understanding of the housing environment in the Village of Sayward, and how that environment can be improved to meet the needs of the people.

This analysis sheet provides an overview of the information used and results found to inform the Housing Needs Report (HNR) which meets the regulatory requirements of the province of British Columbia. Appendix A provides the required HNR calculation tables.

Community Engagement

Following the initial analysis below, community engagement in the form of a Community Survey will be conducted in early 2025. Results of the community engagement will inform the revisions to the OCP and Zoning Bylaw if required, ensuring that key contextual issues concerning housing in the Village of Sayward are included. The below analysis has been completed to meet the requirements for an interim housing needs report however the intent is to update the analysis following the results of community engagement and has been used to determine information gaps that need to be addressed through the engagement process.

Population

Population information and projections provide a basis on which to assess and predict housing needs in the community. This population information can be compared to housing stock quantity, quality, and type to determine how the current housing environment does or does not meet the needs of the people now and for anticipated growth and change. The quality of the information going into the analysis will dictate the quality of the results. This report has included the following statistical input to provide an analysis of the housing need in the Village of Sayward.

Data Collection

As mandated by the Province of British Columbia, certain information must be collected and considered when creating Housing Needs Reports. Age, mobility, and student status can all impact the need for housing in communities. The required *Populations* information for the Village of Sayward has been provided below and has informed the analysis of housing need based on population.

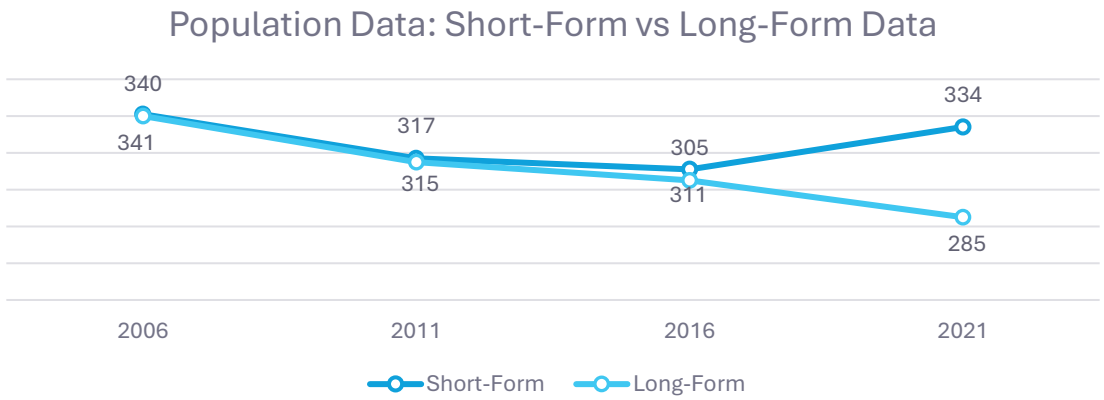
Table 1.0 – Population Data

		2006	2011	2016	2021	Source
Total Population		341	317	311	334	Census
Average Age		-	-	49.5	51.9	Census
Median Age		49.5	53.6	57.9	60.4	Census
Mobility (1 year)						
	Non-Movers	270	-	230	275	Census
	Non-Migrants	25	-	35	0	Census
	Migrants	30	-	30	15	Census
Students enrolled in post-secondary institutions		0	0	0	0	Ministry of PSEFS

For the previous three census periods, there has been an overall decrease in non-movers, and a slight increase in migrants, noting mobility within the Village and to the Village. The variation in these numbers for the most recent Census period may have been disproportionately impacted by the COVID-19 pandemic.

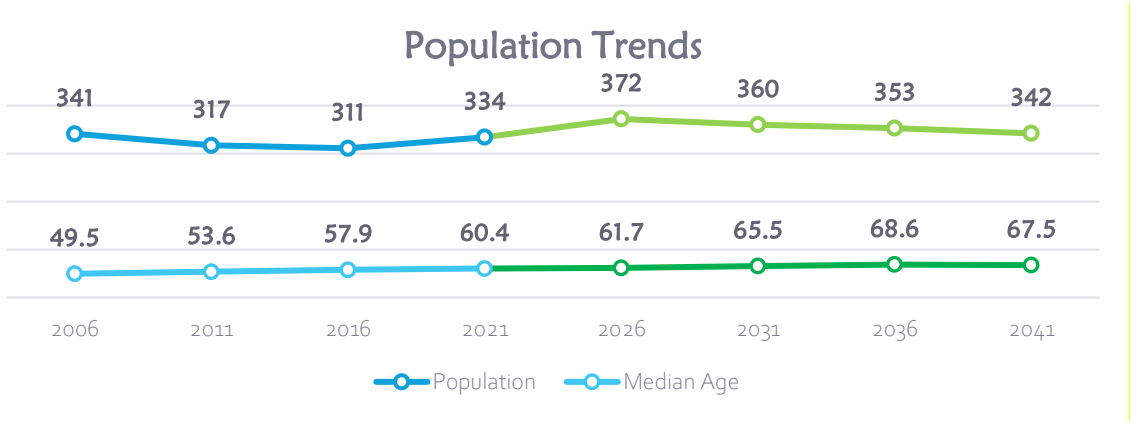
Of note, two different sets of data are used to determine the Census Canada numbers, which represent different surveys provided to the public. While the entire population receives a short-form questionnaire, a sample of the population receives a long-form questionnaire, with additional questions to the short-form. As the long-form data is taken from a smaller sample of the population, data may be less representative than short form census data. In areas with small population bases, such as the Village of Sayward, sampling errors of the long-form data may be disproportionately skewed as sample sizes are proportionate to 1 in 4 as compared to short-form census data. In the case of the Village of Sayward Census data from 2021, there were differences in the population

numbers provided by the short-form and long-form questions. For this Housing Needs Report methodology as required by the provincial government, data from the long-form questionnaire is used as the additional data provided by those questionnaires is required for the statistical analysis of housing environments. Differences in the short-form and long-form population numbers since 2006 are shown below. As the provincial regulations make use of the long-form data sets, this is what is used for most of this report. However, these numbers are limited in their accuracy and should be contextualized with non-statistical information about the community. The discrepancies below demonstrate the challenges of accurately depicting the reality of a small community using only statistical data.

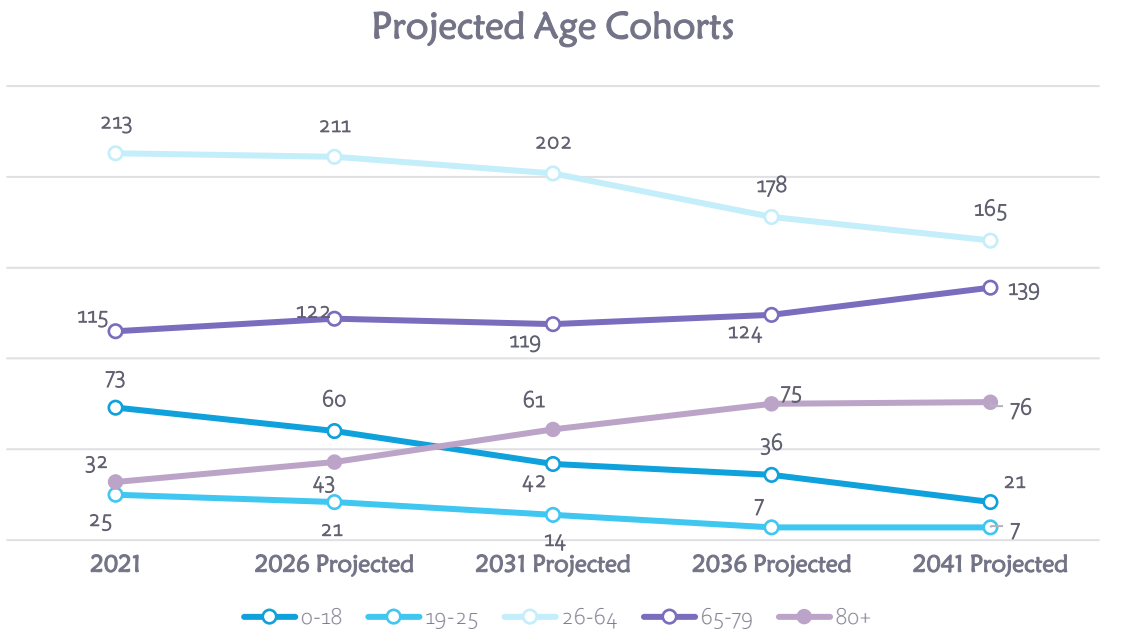


Despite the challenges of determining accurate data for the Village of Sayward, we can utilize the required data to determine past trends to determine a set of future conditions. Past population growth and projected future population growth as provided by Census data and BC Population Projection numbers are demonstrated below, which show an anticipated increase in population between 2021 and 2026, followed by a slight decline over the next two decades. This anomaly in the population from 2016 to 2021 may be the result of inaccurate data collection, or impacts seen by the COVID-19 pandemic. The 2021 census data faced unique challenges due to the impact of COVID-19, which affected both data collection and response rates. Small, remote communities, such as the Village of Sayward, were particularly affected by lower response rates as data collection may have been limited. While the 2021 census data still provides valuable insights, it may be less reliable than previous census cycles, and presents challenges when comparing census data between cycles, especially for smaller population bases. The average age of the population is anticipated to increase to 67.5 by 2041, indicating a change in the

demographic profile of the community.



For housing needs analysis, age cohorts have been broken down into five distinct groups which have different housing needs. Examining the common characteristics and housing preferences of these age cohorts may provide insight into future housing typologies required to accommodate different types of households. The age cohorts examined are 0-18 years (dependents), 19-26 years (new adults), 26-64 years (nonspecific household maintainers), 65-79 years (older adults and empty nesters), and persons over 80. Demographic trends of these age cohorts over the previous two decades as per the Canada Census are shown below.



0-18 Years (Dependents)

From a housing perspective, the general expectation is that people under the age of 20 will be living at home as dependents, rather than seeking their own independent housing. The expectation is that members of this cohort will not function as household maintainers. The size and type of housing for this group will vary, depending on the makeup of the household, but will be more suited to single-family homes or larger townhouses, with 3 or more bedrooms.

BC Statistics project a significant decrease in the size of this age cohort for the next 20 years, with a decrease of over 71% by the year 2041. This suggests a decrease in the need for homes that support families with children under the age of 19, such as larger, single-family homes.

19-25 Years (New Adults)

This is the age young adults may begin to seek housing outside of their parent/caregiver's home. From a housing perspective, this marks a large change in household size as many nuclear families see children "leave the nest", with households beginning to divide. For example, a 4-person family with a parental couple may see the first child leave home at 20, creating 2 households, followed by an additional household forming when the second child leaves home a few years later. These additionally formed households may be where the new adult seeks their own smaller unit (such as a one-bedroom basement suite, or student housing) on their own or with a partner, or in a larger shared house with roommates.

BC Statistics project a decrease in this age cohort of 72% by the year 2041. The types of housing for those looking to leave home for the first time at this age, such as small-scale multi-unit housing (secondary suites and accessory dwelling units, duplexes, and triplexes/fourplexes) designed for young single adults or couples may decrease accordingly.

26-64 Years (Nonspecific Household Maintainers)

Between 26-64 years, housing needs based on age alone are non-specific, with a majority of household members in this age range being household maintainers (contributing to paying rent, mortgage, taxes, utilities, etc.). This group may have dependents living at home, and the size and type of housing for this group will depend on household makeup. This is the age group where many new adults will begin having children and requiring larger

housing units and may be better suited to a large townhouse or single-family home environment.

As the age range is widest for this cohort, this group represents the largest proportion of the community. Based on BC Statistics projections, this cohort is anticipated to decrease over the next 20 years, though at a much slower rate than the younger cohorts, with an overall decrease of 22.5% by 2041. As with the decrease in dependents, this may mean that the need for larger family homes will decrease over time.

65-79 Years (Older Adults and Empty Nesters)

Between 65 and 79 years, the needs of this age cohort share similar characteristics than that of the 20-64 age group. Members of this group may be ready to 'downsize' as dependents leave the home, and some may start to see an increase in the need for accessibility features or begin to move into supportive facilities.

BC statistics projection anticipate a slight increase in this cohort over the next 15 years, with a larger jump between 2036 and 2041, peaking at 140 community members by 2041. This suggests that housing with accessibility options and smaller unit sizes to accommodate downsizing may be in more demand in the coming decades.

80+ (Persons Over 80)

From a housing perspective, the needs of older seniors may be different to those of younger cohorts. The need for accessibility features will be high for those living alone or sharing in a larger household. The rate of single-person households is higher for this age cohort, and supportive seniors housing, and support for those wishing to age in place are critical for this group. The need for housing located with easy access to medical services will also be critical for this age group, including access to public transportation for those who no longer drive.

This cohort represents the largest anticipated age group increase in the next 20 years as projected by BC Statistics, with this cohort projected to more than double by 2041, from 32 people to 76 people. This suggests an extreme increase in the need for supportive seniors housing, accessible housing, smaller units, and housing located close to medical services and amenities.

What This Means

Key Takeaway



The projected increase for the Village of Sayward residents over the age of 65, and particularly the even steeper projected increase for persons over the age of 80, suggest that housing options that cater to seniors will be extremely important. The implications of this may include an increased demand for:

- Seniors Housing
- Multi-generational housing, or accessible small-scale units designed for older family members living in a separate unit on the same property as family (such as accessory dwelling units or secondary suites)
- Assisted living facilities

Key Takeaway



The projected decrease for the Village of Sayward residents under the age of 26 could mean a decrease in average household size, with less children and families living in the Village of Sayward. This could mean a decrease in demand for larger homes that have been traditionally used for larger families. This suggests that retrofitting of existing homes may provide the needed affordable rental housing.

THE PEOPLE AT-RISK

EXTREME CORE HOUSING NEED (COMPONENT A)

Extreme core housing need is defined as households where the unit is not adequate (requires major repairs), or not affordable to an extreme degree (has shelter costs of more than 50% of before-tax household income), or not suitable (does not have enough bedrooms as per National Occupancy Standards (NOS)) and the household would have to spend 30% or more of its total before-tax income to pay the median rent of alternative local housing that meets all of the above housing indicator thresholds. For this number, the extreme core housing needs rates for both homeowners and renters are considered separately, with the final number of units required being a sum of the two groups.

HNR Numbers: Extreme Core Housing Need

5-YEAR REQUIREMENT

0.0

20-YEAR REQUIREMENT

0.0

The BC HNR Calculator tool has been used to produce the housing needs for Component A (Extreme Core Housing Need) to the left. Data tables for these calculations are provided in Appendix A. **0** units must be accommodated to meet the 20-year requirement for the Village of Sayward.

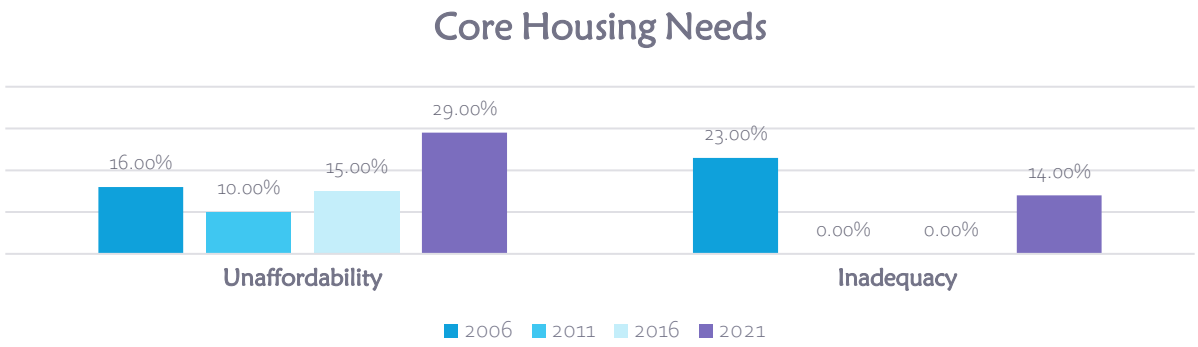
Data Collection

The affordability, adequacy, and suitability of housing have a major impact on what housing supports are required for a community's housing stock demands. The required *Core Housing Need* and *Household Income* data collection for the Village of Sayward has been provided below and has been included in the analysis of housing needs based on at-risk populations.

Table 2.0 – Core Housing Needs Data

Core Housing Needs										
		2006		2011		2016		2021		Source
Affordability										
	Households spending 30%+ of income on shelter costs	25	16%	15	10%	20	15%	45	29%	Custom Census
	Renter households spending 30%+ of income on shelter costs	10	-	0	-	0	0%	20		Custom Census
	Owner households spending 30%+ of income on shelter costs	15	-	10	-	10	8%	25		Custom Census
Adequacy										
	Households in dwellings requiring major repairs	35	23%	0	0%	0	0%	25	14%	Custom Census
	Renter households in dwellings requiring major repairs	15	-	0	-	0	-	0	0%	Custom Census
	Owner households in dwellings requiring major repairs	20	-	0	-	0	-	20	44%	Custom Census
Suitability										

	Households in overcrowded dwellings	0	0%	0	0%	0	0%	0	0%	Custom Census
	Renter households in overcrowded dwellings	0	0%	0	0%	0	0%	0	0%	Custom Census
	Owner households in overcrowded dwellings	0	0%	0	0%	0	0%	0	0%	Custom Census



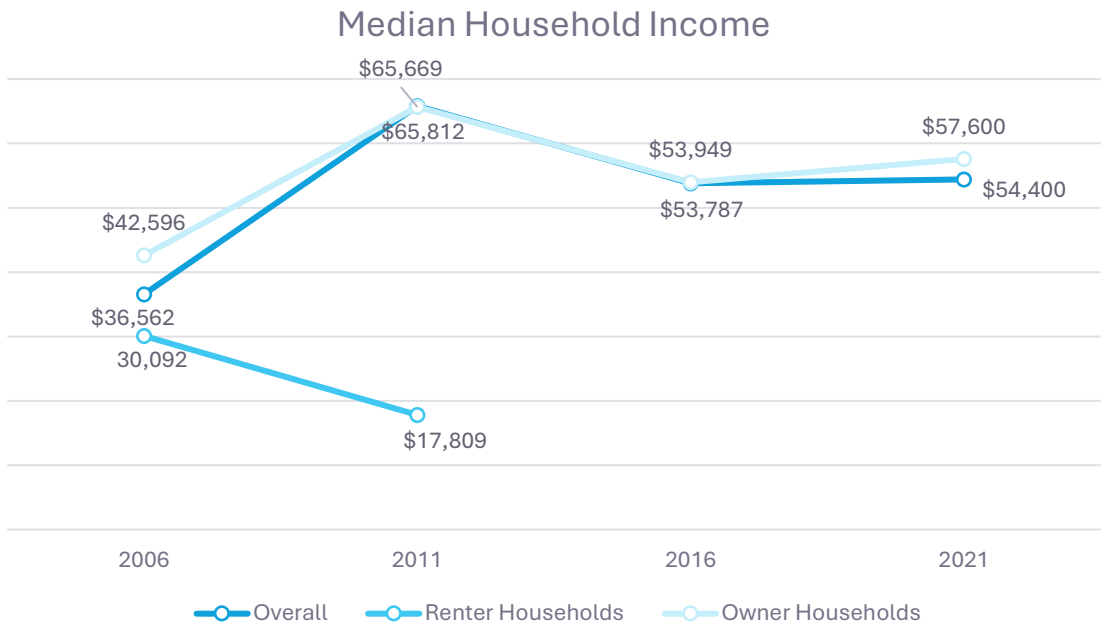
The number of households living in housing that is not deemed affordable (spending 30% or more of income on shelter costs) has almost doubled to 29% for the past two decades. Adequacy data for 2011-2021 is noted as zero, however this may be a sampling error due to the remote and small and remote nature of the community. Further investigation may be required, including conducting a community survey to better understand the adequacy of housing in the Village of Sayward. Unsuitable housing (units that do not meet National Occupancy Standards for household size – otherwise known as overcrowding) has remained at 0% from 2006-2021. This indicates that units are suitable in size for the current population, however inadequate (in need of major repairs) and unaffordability measures have increased by 80% since 2006 and indicate a need for more support for the Village of Sayward.

For the Village of Sayward, equal numbers of owners and renters have experienced housing unaffordability in the last 20 years. In addition to affordability challenges, owners are experiencing an increased burden in the cost of repairs for the Village of Sayward. Resources that may be helpful to homeowners maintaining their homes could include financial support, information on how to perform basic home maintenance, and information on how to hire qualified workers to conduct repair work. It is understood that access to qualified, affordable tradespeople to perform repair work is particularly

challenging for the Village of Sayward residents due the remote nature of the community. Supports the lack of skilled trades in the community would be beneficial in maintaining the quality of the housing stock in the community. This issue will be noted further in the Housing Stock section of this report.

Table 2.1 – Household Income Data

	2006	2011	2016	2021	Source
Average household income	$48,825.00	$66,200.00	$63,505.00	$63,000.00	Custom Census
Median household income	$36,562.00	$65,812.00	$53,787.00	$54,400.00	Custom Census
Average renter household income	$44,915.00	$23,892.00	-	$34,000.00	Custom Census
Median renter household income	$30,092.00	$17,809.00	-	-	Custom Census
Average owner household income	$49,561.00	$72,655.00	$60,797.00	$69,000.00	Custom Census
Median owner household income	$42,596.00	$65,669.00	$53,949.00	$57,600.00	Custom Census



Overall, household income is higher for households than in 2006, which is to be expected due to general inflation, and median household income for Owners matches closely with the trend of overall Median income. This indicates most of the population may be homeowners, giving a smaller sample size of data for renter income. Income for owner households is significantly higher than for rental households, with no data for renter households for 2016 or 2021. This may be because there was a decrease in renters for the Village of Sayward, or because of a sampling area with the long-form census.

What This Means



Housing affordability is an increasing issue for both Owners and Renters in the Village of Sayward. Given this, affordability measures are particularly beneficial and should be explored in conjunction with general measures to support housing affordability for residents of all types of tenure.



Unaffordability has increased by 80% since 2006 in the Village of Sayward, indicating a need for greater financial support or measures to bring down the cost of housing.

HART Tool Calculations – 2021

The HART tool was developed by UBC to create a standardized way of measuring income-based housing needs, powered by Statistics Canada. This methodology provides a way of viewing housing by income categories that can help to shine a light on housing costs experienced by community members in relation to income.

The HART methodology breaks household income into five categories which are intended to group households by employment types. The categories are as follows:

Very Low Income: 20% or less of Median Household Income for the area, which is equivalent to shelter allowance for welfare recipients

Low Income: 21%-50% of Median Household Income for the area, which is equivalent to one full-time minimum wage job

Moderate Income: 51%-80% of Median Household Income for the area, which is meant to note “middle class” households

Median Income: 80%-120% of Median Household Income for the area

High Income: More than 120% of Median Household Income for the area

For Strathcona A (census subdivision for the Village of Sayward), the Area Median Household Income (AMHI) in 2021 was $61,6000, with a projected affordable household cost of $1,540. This is broken down further by income category in the table below:

Table 2.2 – Affordable Shelter Cost Based on HART Model

Income Category	% Total Households	Annual Household Income	Affordable Shelter Cost
Very Low Income (20% or under AMHI)	0.0%	<$12,320	<$308
Low Income (21%-50% AMHI)	20.99%	$12,320-$30,800	$308-$770
Moderate Income (51%-80% AMHI)	17.28%	$30,800-$49,280	$770-$1,232
Median Income (81% to 120% AMHI)	24.69%	$49,280-$73,920	$1,232-$1,848
High Income (121% + of AMHI)	37.04%	>$73,921	>$1,849

The affordable shelter costs noted in the above table may give some context to appropriate rent prices for non-market housing, and highlights that over one fifth of households fit into the low-income category.

Key Takeaway

Based on the HART model, affordable shelter costs for low-income households (equivalent to one full-time minimum wage job) range from $308 to $770 per month, with over 20% of households fitting into this income group. Affordable shelter costs for moderate income households range from $770 to $1,232, with 25% of households fitting into this category.

INDIVIDUALS EXPERIENCING HOMELESSNESS (COMPONENT B)

This number examines the obligation of the Village to accommodate a population-based proportion of the units required to meet the needs for the Village of Sayward.

HNR Numbers: Individuals Experiencing Homelessness

5-YEAR REQUIREMENT	20-YEAR REQUIREMENT
1.15	**2.31**

The BC HNR Calculator tool has been used to produce the housing needs for Component B (Individuals Experiencing Homelessness) to the left. Data tables for these calculations are provided in Appendix A. **2.31** units must be accommodated to meet the 20-year requirement for the Village of Sayward as per HNR methodology.

Due to the remote nature of the Village of Sayward within the Strathcona A Regional District, understanding the needs of the community for housing to support individuals experiencing homelessness requires more information that is specific to the Village. The Community Engagement component of this project will work to better understand what these needs are, and how those needs can be better addressed in the community.

What This Means



Based on the remoteness of the Village of Sayward, numbers and community feedback specific to the Village should be obtained to better understand the needs for housing for those experiencing homelessness, and what measures can be taken to support those individuals in the community now and over time.

Data Collection

There are currently no shelter beds and housing units for people experiencing or at risk of homelessness in the Village of Sayward. Further understanding of the needs of the community based on Community Engagement will help to inform the level of required to address the needs of those individuals experiencing or at risk of homelessness.

THE HOUSEHOLDS

The number and make-up of households help to determine the volume and type of housing units will be needed to meet the needs of the community. We can estimate deficits of specific housing types to determine which types and sizes of housing should be prioritized when development opportunities become available.

Data Collection

The number and make-up of households help to determine the volume and type of housing units that will be needed to meet the needs of the community. The required *Household* data collection for the Village of Sayward has been provided below and has informed the analysis of housing needs based on current, suppressed, and anticipated households.

Table 4.0 – Household Data

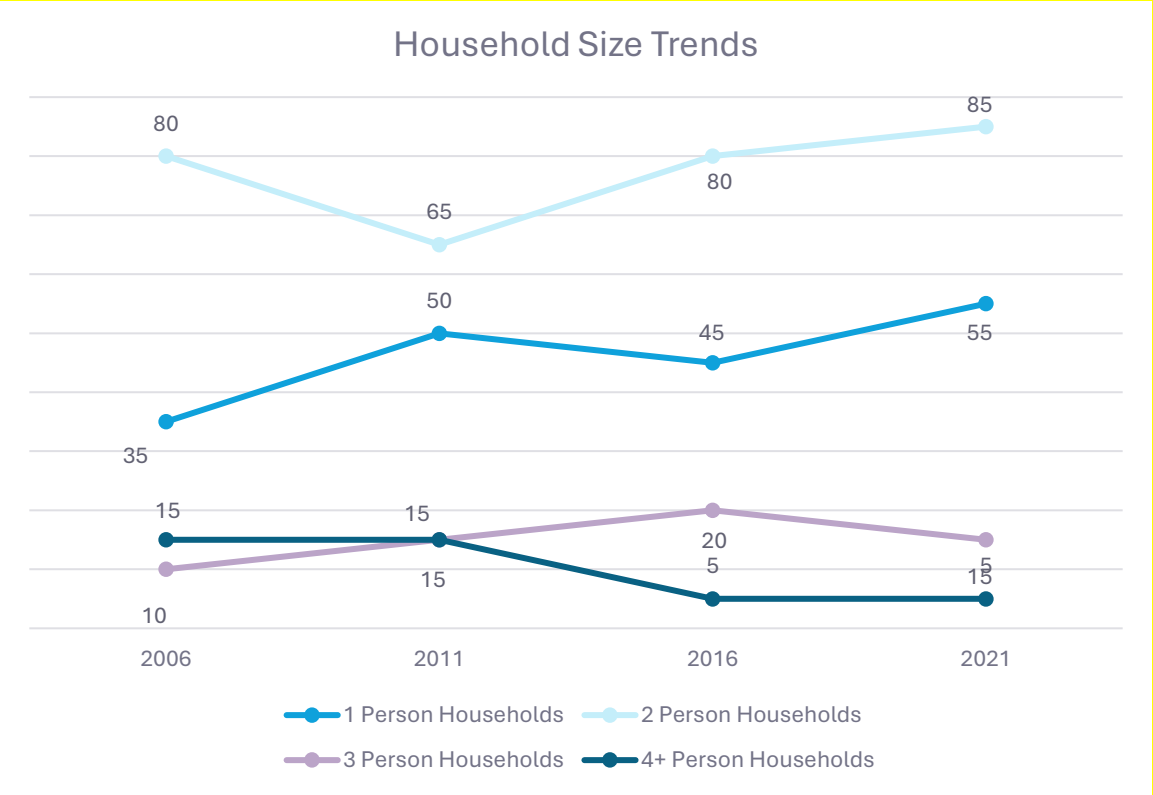
	2006		2011		2016		2021		Source
Total Households	155		175		140		155		Custom Census
Average Household Size	2.2		1.8		2.3		1.8		Custom Census
Households by Size									
1 person	**35**	23%	**90**	51%	**30**	21%	**60**	39%	Custom Census
2 person	**80**	52%	**45**	26%	**70**	50%	**70**	45%	Custom Census
3 person	**10**	6%	**0**	0%	**25**	15%	**20**	13%	Custom Census
4 person	**20**	13%	**0**	0%	**0**	0%	**0**	0%	Custom Census
5+ person	**10**	6%	**0**	0%	**10**	7%	**10**	6%	Custom Census
Renter Households	**25**	16%	**20**	11%	**20**	14%	**30**	19%	Custom Census
Owner Households	**130**	84%	**150**	86%	**120**	86%	**125**	81%	Custom Census
Renter Households in Subsidized Housing	n/a		n/a		n/a		n/a		Custom Census

		2006*		2011		2016		2021		Source
Total Households		150		150		150		165		Census Profile Data
Average Household Size		2.3		2.1		2.1		2.0		Census Profile Data
Households by Size										
	1 person	**35**	22.5 %	**50**	33.3 %	**45**	30.0 %	**55**	33.3 %	Census Profile Data
	2 person	**80**	51.6 %	**65**	43.3 %	**80**	53.3 %	**85**	51.5 %	Census Profile Data
	3 person	**10**	6.5%	**15**	10%	**20**	13.3 %	**15**	9.0%	Census Profile Data
	4 person	**15**	9.7%	**15**	10%	**5**	3.3%	**5**	3.0%	Census Profile Data
	5+ person	**0**	0%	**5**	3.3%	**5**	3.3%	**5**	3.0%	Census Profile Data
Renter Households		25	16.1 %	20	11.4 %	15	10.7 %	30	19.4 %	Custom Census
Owner Households		130	83.8 %	150	85.7 %	120	85.7 %	125	80.6 %	Custom Census
Renter Households in Subsidized Housing		n/a		n/a		n/a		n/a		Census Profile Data

** Where numbers taken from the Custom Census Data (long-form data) was determined to be less accurate, short-form data was used, as noted in the Source column*

The average household size has fluctuated between 2.2 and 1.8 over the past 20 years. The most recent statistics put the average household size at 1.8 people in 2021 for the Village of Sayward. As per BC Statistics household projections, this average household size is anticipated to drop further to 1.7 persons per household by 2041. This has large implications on the types of housing that may be needed to satisfy the needs of the community in the future, with smaller units being favored over larger ones.

The percentage of renter households for the past two decades has remained consistent, at around 85% owner households and 15% renter households.



When examining household size trends for the past three census periods, it is noted that one-person households have increased, while larger four-person households have decreased, indicating a need for more options for smaller household sizes. One-person and two-person households represent the highest proposed household sizes in the community. All other household sizes have dropped on average, with households with four or more people dropping significantly in the past two decades.

One way to conceptualize the types of housing needed is to examine the *household size mix*. Household size mix refers to the percentage of different-sized households. In 2021, the Household Size Mix for the Village of Sayward is shown below:

1-Person Households (2021): **33.3%** (55)

2-Person Households (2021): **51.5%** (85)

3-Person Households (2021): **9.0%** (15)

4+ Person Households (2021): 6.0% (10)

The household size mix for 2021 shows that most households are comprised of one or two people (84.8%). This is aligned with the average household size for 2021 of 2.0. Household size mix trends from 2006 to 2021 show a gradual increase in 1-person & 2-person households. 3-person households have remained consistent between census periods, and 4+ person households have decreased, averaging a decrease of 4.5% per census period since 2011.

The general trends in change of household size mix since 2006 demonstrate that the number of one and two person households seem to be increasing, while all others are decreasing over time. This aligns with the changes in age cohorts and will change the demand for certain housing types designed to suit different households.

Key Takeaway



As of 2021 more than half (51.5%) of households in Sayward are two-person households, with the second highest household size as one-person households at 33.3%. This household mix follows a trend of decreasing household sizes over the past two decades, with one and two-person households composing more of the households in the community. The trend suggests that the future needs of the community may be centered around an increase in smaller units designed for households with one or two people and can be combined with projected increases in age to determine some of the features those smaller units may need to accommodate the types of households anticipated in the Village of Sayward over the next two decades.

SUPPRESSED HOUSEHOLDS (COMPONENT C)

This number represents households that may have formed if housing were more available, such as adult children moving out of home to form their own households or choosing to have roommates where they otherwise would not have. This number is calculated based on headship rates (households per population, by cohort and tenure) from 2006 when housing was less constrained and is applied to the current population.

HNR Numbers: Suppressed Households

5-YEAR REQUIREMENT	20-YEAR REQUIREMENT
2.88	**11.54**

The BC HNR Calculator tool has been used to produce the housing needs for Component C (Suppressed Households) to the left. Data tables for these calculations are provided in Appendix A. **11.54** units must be accommodated to meet the 20-year requirement for Sayward.

ANTICIPATED HOUSEHOLD GROWTH (COMPONENT D)

For the purposes of this housing needs report and analysis, BC Stats population projections are used. This tool produced by the provincial government uses the P.E.O.P.L.E (Population Extrapolation for Organization Planning with Less Error) method.

HNR Numbers: Anticipated Household Growth

5-YEAR REQUIREMENT	20-YEAR REQUIREMENT
28.09	**44.39**

The BC HNR Calculator tool has been used to produce the housing needs for Component D (Anticipated Household Growth) to the left. Data tables for these calculations are provided in Appendix A. **44.39** units must be accommodated to meet the 20-year requirement for the Village of Sayward.

THE HOUSING STOCK

INCREASING THE RENTAL VACANCY RATE TO 3% (COMPONENT E)

Vacancy rates (the number of units unoccupied at a given time) are seen to be 'healthy' at around 3%, meaning that there are available units for people looking to move to or within the community. The HNR methodology uses this number to calculate additional units needed to bring local communities up to the 3% vacancy rate that reflects a healthy housing environment.

HNR Numbers: Increasing Rental Vacancy

5-YEAR REQUIREMENT

0.12

20-YEAR REQUIREMENT

0.50

The BC HNR Calculator tool has been used to produce the housing needs for Component E (Rental Vacancy Rate Adjustment) to the left. Data tables for these calculations are provided in Appendix A. **0.50** units must be accommodated to meet the 20-year requirement for Sayward as per HNR methodology.

Housing Stock Data Collection

The existing housing stock plays a role in determining what additional housing is needed to meet the demand. The required *Housing Unit* data collection for the Village of Sayward has been provided below and has informed the analysis of housing need based on the principle of facilitating a healthy vacancy rate. Vacancy Rates are considered "healthy" at around 3%, meaning that 3% of units are not occupied at a given time.

Table 5.0 – Housing Unit Data

		2021		Source
Total Housing Units		170		Custom Census
Structural Type of Units				
	Single-detached house	**130**	76.5%	Census Profile 2021
	Semi-detached house	**0**	0%	Census Profile 2021
	Row house	**0**	0%	Census Profile 2021
	Apartment or flat in a duplex	**0**	0%	Census Profile 2021
	Apartment in a building that has fewer than 5 storeys	**25**	14.7%	Census Profile 2021
	Apartment in a building that has 5 or more storeys	**0**	0%	Census Profile 2021
	Other single-attached house	**0**	0%	Census Profile 2021
	Movable dwelling	**15**	8.8%	Census Profile 2021
	Other dwelling			Census Profile 2021
Units by Size				
	0 bedrooms (bachelor)	0		Census Profile 2021
	1 bedroom	25		Census Profile 2021
	2 bedrooms	15		Census Profile 2021

	3+ bedrooms	115		Census Profile 2021
Units by Date Built				
	Pre-1960 (Pre-1970 data not available)	*10*	6.9%	Custom Census
	1961-1980 (1971-1980 data not available)	*100*	70.0%	Custom Census
	1981-1990	*10*	6.9%	Custom Census
	1991-2000	*25*	17.2%	Custom Census
	2001-2010	*0*	0%	Custom Census
	2011-2020	*0*	0%	Custom Census
	2021+	*0*	0%	Custom Census
Subsidized housing units		*n/a*		BC Housing/BCNPHA

Most of the housing stock in the Village of Sayward is comprised of single-detached houses (76.5%) and homes with 3 or more bedrooms (74.2%). 76.9% of the housing stock is over 40 years old. As most of the housing stock was constructed before 1980, maintenance of older homes will be vital in preserving the existing housing stock.

Accessible Housing

As the population of Sayward is ageing, and particularly with the anticipated growth of the age cohort of residents over the age of 80, it is expected that the level of need for accessible housing units will expand significantly in the coming decades. This issue is community-specific, therefore information gained from the Community Survey and Open House in 2025 will help to provide additional information on the current accessibility needs of residents, as well as expected needs for the future.

What This Means

Key Takeaway

As over 75% of the existing housing stock is over 40 years old, and many of the existing dwellings are already requiring major repair, home maintenance will be a key factor in preserving the existing housing stock for generations to come.

Key Takeaway

As the population of Sayward is ageing, and particularly with the anticipated growth of the age cohort of residents over the age of 80, it is expected that the level of need for accessible housing units will expand significantly in the coming decades.

THE ADDITIONAL DEMAND

DEMAND BUFFER (COMPONENT F)

The demand buffer is a contingency to account for additional housing required to satisfy a 'healthy' market demand.

HNR Method: Demand Buffer

5-YEAR REQUIREMENT	20-YEAR REQUIREMENT
2.32	**9.28**

The BC HNR Calculator tool has been used to produce the housing needs for Component C (Suppressed Households) to the left. Data tables for these calculations are provided in Appendix A. **9.28** units must be accommodated to meet the 20-year requirement for the Village of Sayward.

General Context

It is important to examine some potential explanations for the housing market not naturally meeting the demands of the community. These explanations are unique to each community, with some challenges being seen across the province while others are of particular importance in different communities. One main constraint reducing the ability of the market to self-adjust to the needs of the people of many north Island communities includes the high cost of housing construction and building materials, and the challenges of bringing skilled tradespeople into the community for construction and repair work.

It should be noted that local governments do not have tools to directly resolve issues related to construction costs, however, it is important to note the impact of multiple complex factors such as social, political, and financial factors contribute to the housing environment.

- The local government is limited in what it can do to foster new housing development. Some key strategies that can be used are: The development of social housing, constructed in partnership with BC Housing, on municipal lands

- Streamlining approvals processes for housing projects and reducing some requirements of development where the impact is anticipated to be minimal, (e.g. Reducing parking requirements for certain types of development)
- Where infrastructure is not at risk, reducing property taxation for housing developments that support the community's housing goals
- Ensuring that land is appropriately designated (in the OCP) and zoned to facilitate residential development in appropriate areas in the community
- Incentivize local trade businesses through decreased business taxation for in-demand businesses such as construction trades

Following community engagement, policy will be developed outline the key strategies the Village of Sayward can utilize these tools to address specific community needs .

THE NUMBERS: 5 & 20-YEAR REQUIRED UNITS

The required number of housing units based on the HNR Calculator for the 5-year and 20-year periods as required by the province is equal to the sum of the six housing needs components. These numbers are listed in the table below.

5 & 20-year Unit Requirements

Component	5 Year Result	20 Year Result
A – Extreme Core Housing Need	0.00	0.00
B – Persons Experiencing Homelessness	1.15	2.32
C – Suppressed Household Formation	2.88	11.54
D – Anticipated Household Growth	28.09	44.39
E – Rental Vacancy Rate Adjustment	0.12	0.50
F – Demand Buffer	2.32	9.28
Total	**35**	**68**

**Denotes numbers which have been adjusted to account for contextual factors relevant to the community*

Housing Type Breakdown

As mentioned in the population section of this analysis, different age cohorts will have different housing needs, both in housing size and in the most appropriate typology. Families with children living at home will be larger and require more space, which is better suited to single-family homes (those under 19, and their parents/caregivers/household maintainers). New adults moving out on their own for the first time will have smaller households and less leverage for homeownership. Rental options that are affordable and are suitable for individuals living alone or as couples without children may be most appropriate for this cohort, along with some options for larger units designed for individuals living with roommates. Adults (65-79) may be looking to downsize from larger homes to reduce the upkeep of larger dwellings but may not be requiring as many additional features such as universally accessible units or seniors housing at this stage. As such, smaller units such as one and two-bedroom apartments/condominiums may be particularly desirable for this age cohort, particularly where units are located near services and amenities that residents would like to enjoy as a part of retirement. In the 80+ age cohort, units of universally accessible housing, and seniors/supportive housing will be important to accommodate changing housing needs later in life.

Based on those different life stages and housing needs during those stages, a general household type and size has been directly aligned with each designated age cohort to determine how a person may move through various stages of housing throughout their lifetime. This will not be the trajectory through the housing continuum for every person but demonstrates the shift in need for many people and families through time. The most common trajectory may look like this:

Childhood →	New Adulthood →	Adulthood →	Older Adulthood →	Over 80
Living at home with parents/caregivers, with or without siblings or relatives. This may be most suited to a single-family home or large townhouse.	Moving out of home, either as a student or resident, in student housing, an apartment, a suite/ADU, or a shared house with roommates. This may be alone or as a part of a couple.	Beginning to act as head of a household to more people, as a parent or caregiver. This may be most suited to a single-family home or large townhouse.	Once children/relatives leave the home, it may be suitable to downsize to a smaller home to reduce upkeep and maintenance, and for retirement income.	This may represent a time of increased accessibility needs or supportive/seniors housing. At this time, household size will also begin to decrease.

These life stages and housing types associated with them are shown below, with a review of the household size mixes, unit size mixes, and household type mixes. This provides a foundation for determining gaps in the existing housing environment that will help to guide the most beneficial types of housing needed in the community.

Age Cohort		General Household Size	Household Size Mix (2021)	Best-suited Household Size	Existing Unit Size Mix (2021)	Best Suited Unit Type
Shared Child/Adult Living	Under 19	3-5 persons	15.2%	3+ bedrooms	76.5%	Single Family Home Rowhouse
	26-64					
New Adults	19-25	1-2 persons	84.8%	1-2 bedrooms	14.7%	Suites/ADU's, 2/3/4 Plexes
Older Adults	65-79					Apartments Condos
Persons Over 80	80+					Apartments, Seniors Housing

Childhood & Adulthood Housing (Families)

As per the 2021 statistics, approximately 15.2% of households contain three or more persons. This compares to 76.5% of the housing stock being noted as having three or more bedrooms, which is the most appropriate housing type for this group. This suggests that there may not be a need for additional housing designed to accommodate larger households. 77% **of the housing stock is designed for only 15% of households.**

New Adults, Older Adults, & Persons Over 80

In 2021, approximately 76.5% of households contain 1-2 persons, which is assumed to be the household size for young adults, and people aged over 65. The types of units most suitable for this group are secondary suites, accessory dwelling units, plexes (such as duplexes, triplexes, and fourplexes), and apartments/condos and seniors housing. Together, these units account for only 14.7% of the housing stock. 14.7% **of the housing stock is designed for 77% of households, meaning that many housing units designed for larger families are being utilized for smaller households**. While this may be preferred by

some residents, it is important to determine if this is an intentional desire for community members to age in place, or if smaller, easier-to-maintain units would better suit their housing needs as they age.

Neighbourhood Diversity

Additionally, it is important to note that integrated and diverse communities provide key benefits to the social health of any neighbourhood, and that these cohort designations are intended to serve as general notes on population, and not to assign any one area or neighbourhood to any housing type or targeted cohort. It is noted that residents of different cohorts in any neighbourhood provide valuable diversity that contributes to that neighbourhood socially, economically, and for the health of the residents.

What This Means



Most of the housing stock is designed for three to five-person households, though most households are one to two persons in size. This notes an opportunity for exploring options for retrofitting more units in existing buildings to accommodate more community members. New units should focus on satisfying one to two person households rather than larger families.

Key Areas of Local Need – Initial Takeaways

Housing Needs Reports in BC are required to report on the following key areas of local need: Affordable Housing, Rental Housing, Special Needs Housing, Housing for Seniors, Housing for Families, Shelters, and Housing Near Transportation. Key takeaways from this analysis have informed the following statements on the Village of Sayward Key Areas of Local Need.

General

With an aging housing stock, the need for repairs and maintenance will be a significant factor in preserving the existing homes in the Village of Sayward for future generations. The proportion of dwellings requiring major repairs has risen to 14% since 2011, highlighting a need for support and education in home maintenance, particularly for homeowners. Resources that could assist homeowners in maintaining their homes include financial aid, guidance on performing basic home repairs, and information on hiring skilled workers for more complex repairs. Additionally, addressing the challenges posed by the community's remote location, such as the difficulty in finding skilled tradespeople, will be beneficial.

Another key element in meeting the community's housing needs, both now and in the future, is ensuring that housing types and sizes align with the needs of households. At present, 51.5% of households in Sayward consist of two people, while 33.3% are one-person households. Combined, these two categories represent 84.8% of households, indicating a demand for smaller housing types. Over the past two decades, there has been a trend toward smaller households, suggesting that the future housing needs of the community may center around one- and two-person households. The projected aging of the population further implies that these smaller units may need features that cater to older residents over the coming decades.

While much of the existing housing stock is built for households of three to five people, most households in Sayward are smaller, consisting of one or two people. This mismatch presents an opportunity to explore retrofitting existing homes to better serve the community's current needs. Future housing developments should prioritize creating units suited for one- to two-person households rather than larger families.

Affordable Housing & Rental Housing

Affordability remains a challenge in Sayward, especially for renters. Given this, specific measures to improve affordability for renters should be considered, alongside broader efforts to support affordable housing for all residents, regardless of tenure.

According to the HART model, affordable housing costs for low-income households (typically equivalent to one full-time minimum wage job) range from $308 to $770 per month, with over 21% of households falling into this income bracket. For moderate-income households, affordable shelter costs range from $770 to $1,232 per month, with over 17% of households in this category. Median-income households can afford shelter costs between $1,232 and $1,848 per month, which includes about 25% of households.

Special Needs Housing

It is unclear the level of need for Special Needs housing in the community, however, the results of community engagement may provide a more in-depth understanding of the demand for special needs housing in Sayward.

Housing for Seniors

With a projected increase in Sayward's population over the age of 65—and an even sharper rise in residents over 80—housing options that cater to seniors will be increasingly important in the coming decades. This may result in a higher demand for seniors' housing, supportive housing, smaller accessible units for one-person households, multi-generational homes, or accessory dwelling units (such as secondary suites) designed for older family members. Assisted living facilities may also become necessary.

Housing for Families

The projected decrease for Sayward residents under the age of 26 could mean a decrease in average household size, with less children and families living in Sayward. This could mean a decrease in demand for larger homes that have been traditionally used for larger families.

Shelters

Based on the remoteness of Sayward within the Strathcona A District, numbers specific to Sayward should be obtained to better understand the needs for housing for those experiencing homelessness, and what measures can be taken to support those individuals in the community now and over time.

Housing Near Transportation

For many communities in BC, housing located near public transportation is crucial to ensure residents can move around without relying on personal vehicles. However, as Sayward does not currently have transit services, public transportation access will not play a significant role in determining housing locations.

Appendix A

HNR Calculation Data Tables: Village of Sayward

Extreme Core Housing Need (Component A)

The BC HNR Calculator tool has been used to produce the below housing needs for Component A (Extreme Core Housing Need):

Calculation Table 1 – Extreme Core Housing Need Calculations, Step 1 and 2

Total Households	2006		2011		2016		2021		Average ECN Rate
Owners	130		155		120		125		
Renters	25		25		15		30		
Extreme Core Housing Need	**#**	**% of total**	**#**	**% of total**	**#**	**% of total**	**#**	**% of total**	
Owners with a mortgage	n/a		n/a		n/a		0	0%	**0%**
Renters	0	0%	0	0%	0	0%	0	0%	**0%**

Calculation Table 2 – Extreme Core Housing Need Calculations, Steps 3 and 4

Total Households	2021 Households	Average ECHN Rate	Households in ECHN
Owners	125	n/a	n/a
Owners with a mortgage		0%	0.00
Renters	30	0%	0.00
Total New Units – 20 years			**0.00**

Individuals Experiencing Homelessness (Component B)

The BC HNR Calculator tool has been used to produce the below housing needs for Component B (Individuals experiencing homelessness):

Calculation Table 3 – People experiencing homelessness calculations, Step 1, 2, and 3

Regional Population	Local Population		Regional PEH	Proportional Local PEH
	#	% of Region		
47,280	285	0.6%	383	2.31
Total New Units – 20 years				**2.31**

Suppressed Households (Component C)

The BC HNR Calculator tool has been used to produce the below housing needs for Component C (Suppressed Households):

Calculation Table 4 – Suppressed household formation calculations, Step 1

Age – Primary Household Maintainer 2006 Categories	2006 Households	
	Owner	Renter
Under 25 years	0	0
25-34 years	0	0
35-44 years	0	10
45-54 years	50	0
55-64 years	35	0
65-74 years	25	10
75+ years	0	0

Age – Primary Household Maintainer 2021 Categories	2021 Households	
	Owner	Renter
15-24 years	0	0
25-34 years	0	0
35-44 years	10	0
45-54 years	0	0
55-64 years	40	0
65-74 years	40	25
75 to 84 years	20	0
85+ years	0	0

Calculation Table 5 – Suppressed household formation calculations, Step 2

Age Categories – Household Maintainer	Age Categories - Population	2006		2021	
		All Categories	Summed Categories	All Categories	Summed Categories
15-24 years	15-19 years	15	15	25	25
	20-24 years	0		0	
25-34 years	25-29 years	10	20	0	0
	30-34 years	10		0	
35-44 years	35-39 years	15	45	10	25
	40-44 years	30		15	
45-54 years	45-49 years	30	65	15	15
	50-54 years	35		0	
55-64 years	55-59 years	35	70	25	60
	60-64 years	25		35	
65-74 years	65-69 years	25	60	45	80
	70-74 years	35		35	
75 years+	75-79 years	0	10	35	35
	80-84 years	10		0	
	85 years +	0		0	

Calculation Table 6 – Suppressed household formation calculations, Step 3

Age Categories – Household Maintainers	2006 Households		2006 Population	2006 Headship Rate	
	Owner	Renter		Owner	Renter
15-24 years	0	0	15	0.00%	0.00%
25-34 years	0	0	20	0.00%	0.00%
35-44 years	0	10	45	0.00%	22.22%
45-54 years	50	0	65	76.92%	0.00%
55-64 years	35	0	70	50.00%	0.00%
65-74 years	25	10	60	41.67%	16.67%
75+ years	0	0	10	66.67%	0.00%

Calculation Table 7 – Suppressed household formation calculations, Step 4

Age Categories – Household Maintainers	2006 Headship Rate		2021 Population	2021 Potential Households	
	Owner	Renter		Owner	Renter
15-24 years	0.00%	00.00%	25	0.00	0.00
25-34 years	0.00%	00.00%	0	0.00	0.00
35-44 years	00.00%	22.22%	25	0.00	5.56
45-54 years	76.92%	00.00%	15	11.54	0.00
55-64 years	50.00%	0.00%	60	30.00	0.00
65-74 years	41.67%	16.67%	80	33.33	13.33
75+ years	00.00%	0.00%	35	0.00	0.00

Calculation Table 8 – Suppressed household formation calculations, Steps 5 and 6

Age Categories – Household Maintainers	2021 Potential Households		2021 Households		2021 Suppressed Households		
	Owner	Renter	Owner	Renter	Owner	Renter	Total
15-24 years	0.00	0.00	0	0	0.00	0.00	**0.00**
25-34 years	0.00	0.00	0	0	0.00	0.00	**0.00**
35-44 years	0.00	5.56	10	0	-10.00	5.56	**0.00**
45-54 years	11.54	0.00	0	0	11.54	0.00	**11.54**
55-64 years	30.00	0.00	40	0	-10.00	0.00	**0.00**
65-74 years	33.33	13.33	40	25	-6.67	-11.67	**0.00**
75+ years	0.00	0.00	20	0	-20.00	0.00	**0.00**
Total New Units – 20 years							**11.54**

Anticipated Household Growth (Component D)

The BC HNR Calculator tool has been used to produce the below housing needs for Component D (Anticipated Household Growth):

Calculations Table 9 – Anticipated household growth calculations, Step 1

Regional District Projections	2021	2041	Regional Growth Rate
Households	21,230	27,364	28.89

Calculations Table 10 – Anticipated household growth calculations, Steps 2-5

Growth Scenarios	Regional Growth Rate	Households		New Units
		2021	2041	
Local Household Growth	n/a	155	199.00	44.00
Regionally Based Household Growth	28.89%	155	199.78	44.78
Scenario Average				44.39
Total New Units – 20 years				**44.39**

Increasing the Rental Vacancy Rate to 3% (Component E)

The BC HNR Calculator tool has been used to produce the below housing needs for Component E (Increasing Rental Vacancy Rate to 3%):

Calculations Table 11 – Rental vacancy rate adjustment calculations, Steps 1-4

	Vacancy Rate	Occupied Rate	Renter Households	Estimated Number of Units
Target Vacancy Rate	3.00%	97.00%	30	30.93
Local Vacancy Rate	1.4%	98.6% (BC)		30.43
Total New Units – 20 years				**0.50**

Demand Buffer (Component F)

The BC HNR Calculator tool has been used to produce the below housing needs for Component F (Demand Buffer):

Calculations Table 12 – Additional local housing demand calculations, Steps 1 and 2

Component	Result
A – Extreme Core Housing Need	0.00

B – Persons Experiencing Homelessness	2.31
C – Suppressed Household Formation	11.54
E – Rental Vacancy Rate Adjustment	0.50
Total	**14.35**
Demand Factor	0.65
Total New Units – 20 years	**9.28**

The Numbers: 5 & 20-Year Required Units

5 & 20-year Unit Requirements

Component	5 Year Result	20 Year Result
A – Extreme Core Housing Need	0.00	0.00
B – Persons Experiencing Homelessness	1.15	2.31
C – Suppressed Household Formation	2.88	11.54
D – Anticipated Household Growth	28.09	44.39
E – Rental Vacancy Rate Adjustment	0.12	0.50
F – Demand Buffer	2.32	9.28
Total	**35**	**68**

McElhanney

CANADA BEST MANAGED COMPANIES
Platinum member

Village of Sayward – OCP Recommendations from the Housing Needs Report

July 22, 2025

Submitted to: Village of Sayward
Prepared by McElhanney

Contact
Caelen Middleton
Planner
778-647-2513
cmiddleton@mcelhanney.com

Address
1196 Dogwood Street,
Campbell River BC
Canada, V9W 3A2

Our file: 2221-149618-07



Our File: 2221-149618-07

July 22, 2025

Village of Sayward
cao@saywardvalley.ca

Attention: John Thomas

OCP Recommendations from the Housing Needs Report

Dear John,

On behalf of McElhanney, I am pleased to submit this report outlining recommended updates to the Village of Sayward's Official Community Plan (OCP), based on the findings of the 2024 Housing Needs Report and recent legislative changes including Bill 44.

The report identifies key gaps in the current OCP and provides actionable recommendations to align Village policies with emerging housing needs, infrastructure capacity, and land use objectives.

The Housing Needs Report highlights important trends, including an aging population, limited rental supply, challenges in retaining skilled workers, and the out-migration of some households seeking better economic opportunities. In response, this report outlines priority areas to ensure the OCP supports a more diverse and sustainable housing future.

We trust this report will support the Village's efforts to plan for an inclusive and resilient future. We trust this report will support the Village's efforts to create a more inclusive and sustainable community.

Sincerely,
McElhanney Ltd.

Prepared by:

Caelen Middleton

Caelen Middleton, Planner
cmiddleton@mcelhanney.com
778-647-2513

Reviewed by:

Kevin Brooks, Division Manager, Planning
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778-560-2371

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Executive Summary

In response to new provincial housing legislation, including Bill 44, the Village of Sayward should consider aligning its Official Community Plan (OCP) and Zoning Bylaw with updated housing targets and policy directions. This report outlines practical, locally grounded recommendations to help Sayward comply with these requirements while addressing its unique rural context, aging population, and constrained housing market.

The Housing Needs Report prepared for the Village indicates that if no action is taken, the issues that are persistent in the Village will be exacerbated, which includes aging houses in need of critical repairs, the inability to accommodate or hire skilled laborers, and an overall lack of housing options that go beyond that of a single-family residence.

Key Findings:

- **Sayward is aging rapidly**, with seniors expected to make up over 40% of the population by 2041. Most homes are large, detached units, yet nearly 85% of households consist of one or two people.
- The Housing Needs Report (2024) identifies a need for **68 new units by 2041**, including 35 units in the next five years, primarily small, affordable, and accessible homes.
- The **OCP provides a solid policy foundation**, but lacks specific implementation tools, zoning permissions, and infrastructure flexibility to fully meet Bill 44 requirements.

Major Policy Gaps:

- **Land Use Designations:** Current designations do not explicitly allow triplexes, fourplexes, or townhouses, creating barriers to low-rise infill housing.
- **Senior & Supportive Housing**: There is significant room to plan for Saywards aging population.
- **Parking & Mixed Use**: There is no guidance on parking minimum reductions for new housing.

Key Recommendations:

Expand Housing Permissions

- Allow triplexes, fourplexes, rowhouses, and small-scale rentals in Residential, Rural Residential, and Residential/Industrial areas.

Advance Senior and Special Needs Housing

- Expand areas where purpose-built seniors and supportive housing is permitted to include the Residential and Community Facility designations.

Parking Requirements Reduction

- Introduce guidance for reducing parking requirements, particularly in support of affordable and multi-unit housing forms.

Purpose

The purpose of these recommendations is to assess how Bill 44 impacts the Village of Sayward's existing Official Community Plan (OCP) policies and Zoning Bylaw and to provide clear recommendations to comply with the Bill. The Housing Needs Report (HNR), completed by McElhanney at the end of 2024, summarizes key findings related to housing demand, affordability, and supply gaps within the community.

The next step is to review the legislative requirements and local housing needs and provide specific amendments to the Village of Sayward's OCP & Zoning Bylaw, that will allow the Village to align with provincial housing targets. The intent of this document is to serve as a guiding framework for Council and staff, providing a clear path forward to meet housing requirements.

Legislative Context

BILL 44 REQUIREMENTS

Recent housing legislation in British Columbia, including Bill 44, requires local governments to update their Official Community Plans (OCPs) and zoning bylaws to support housing diversity and meet provincial housing targets. Several key legislative provisions are particularly relevant to Sayward.

The OCP must designate sufficient residential land to accommodate the housing targets outlined in the Housing Needs Report. The Village may need to assess current land use designations and ensure there is enough capacity for housing development to address the needs outlined in the Report. Ensuring OCP and Zoning Bylaw alignment with provincial targets will be essential for accessing funding opportunities and demonstrating compliance with legislated housing mandates.

The Village must align with provincial regulations that limit off-street parking requirements for multi -unit housing. Reducing parking minimums can lower development costs, making housing more affordable while also encouraging alternative transportation methods such as walking, or cycling. This approach supports more compact and sustainable development, particularly in areas where land availability is limited.

To support faster housing development, the Village should review and streamline approval processes for housing projects that align with provincial priorities. Long and complex approval timelines can increase construction costs and delay housing supply, making it critical to

implement more efficient review procedures. This may involve updating permitting systems, reducing unnecessary red tape, and introducing pre-approved design templates for small-scale multi-unit housing. By improving the approval process, the Village can help facilitate housing development while maintaining necessary oversight and community engagement.

REMOTE COMMUNITIES

While Bill 44 aims to increase housing supply across British Columbia, its implementation poses unique challenges for small and remote communities like the Village of Sayward. Unlike urban centers where developers readily invest in multi-unit projects, these communities face limited private-sector interest due to low market demand, high material transportation costs, and especially a shortage of skilled tradespeople and contractors. Development is typically further constrained by limited municipal resources and infrastructure servicing challenges. Additionally, the small population size reduces the financial viability of large-scale projects, meaning that municipal or non-profit-led initiatives will likely be required to meet housing needs. The high cost of skilled labor, which is not easily sourced in the community, combined with rising material costs and logistical challenges often makes small-scale housing projects financially unfeasible without government subsidies or grant funding. Given these constraints, a one-size-fits-all approach to housing legislation alignment may not be practical, and Sayward will need to implement flexible policies and funding mechanisms that meet the legislative requirements while acknowledging the realities of remote communities with declining populations. To align with the legislation while addressing these local constraints, the Village must explore targeted incentives, public-private partnerships, and alternative housing models that balance meeting housing needs with the economic realities of remote communities.



Photo Credit – GoSawyard.com

Housing Needs Report Summary

KEY DEMOGRAPHICS & TRENDS

The population of Sayward is projected to increase slightly from 334 in 2021 to 342 by 2041, which mainly consisted of Seniors. Alongside this decline, the median age is expected to rise significantly from 49.5 to 67.5 years, highlighting a growing need for senior-friendly housing options that accommodate aging residents. Additionally, while one- and two-person households account for 84.8%% of all households, most existing homes in the community have three or more bedrooms, indicating a mismatch between housing supply and demand. Addressing these trends will require strategic planning to ensure that future housing development aligns with the evolving needs of the population.

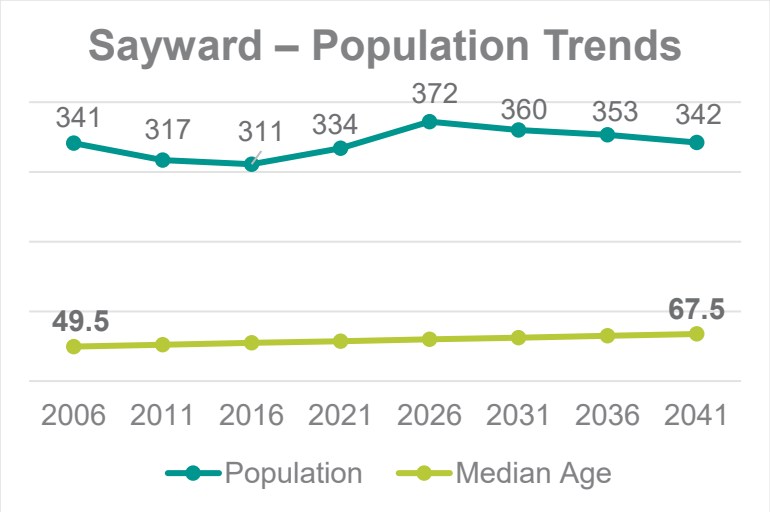


Fig 1. Sayward Population Projections

HOUSING SUPPLY & DEMAND

By 2041, Sayward **will need 68 new housing units within the next 20 years, with 35 required within the next five years** to meet the demand as identified in the Housing Needs Report. Despite this need for new housing, the community faces an oversupply of large single-family homes and a shortage of smaller, more affordable units suited for seniors, young adults, and small households. Rental housing options remain limited, with no dedicated senior or supportive housing available, making it difficult for aging

68

UNITS TO BE FACILITATED BY 2041

35

FIVE YEAR TARGET

0 units for extreme **core housing need**

2.32 units for people **experiencing homelessness**

11.54 units for **suppressed household formation**

44.39 units for **anticipated household growth**

0.5 units for **rental vacancy rate** adjustment

9.28 units for **demand buffer**

35 units

residents and those with specific care needs to find appropriate accommodations. Additionally, much of the existing housing stock is aging and requires significant repairs, yet access to skilled trades is limited, posing challenges for homeowners trying to maintain and upgrade their properties. Addressing these housing gaps will be critical to ensuring that Sayward can provide suitable and sustainable housing options for its residents in the years to com

Addressing these housing gaps will be critical to ensuring that Sayward can provide suitable and sustainable housing options for its residents in the years to come.

Public Engagement Findings

As part of the Village of Sayward's housing policy and Official Community Plan (OCP) update, McElhanney hosted a public engagement session on Wednesday, June 25, 2025, at the Kelsey Recreation Centre. The purpose was to gather community input on proposed housing policy directions, as a response to the 2024 housing Needs Report, particularly related to infill, accessibility, and senior-friendly design.

POLICY DIRECTIONS PRESENTED

Residents were invited to comment on a number of policy ideas under consideration:

- Allowing duplexes, fourplexes, and townhomes in more residential areas
- Updating lot size rules to support gentle infill and smaller homes
- Encouraging accessible housing and age-friendly design
- Supporting rental and non-profit housing through partnerships
- Focusing new development near the village core and existing services
- Reducing or eliminating parking requirements for residential uses

WHAT WE HEARD:

Overall, participants expressed cautious support for introducing new housing types, with a strong emphasis on quality design and senior accessibility. Some were surprised to learn that current policies restrict the development of alternative housing forms. While generally open to infill and increased housing diversity, residents voiced concerns about the potential size and height of new buildings. Maintaining the character of neighbourhoods like MacMillan Drive was seen as essential, even as the community looks to accommodate growth.

Key Topics for Official Community Plan Updates

LAND USE DESIGNATIONS & LAND USE MAP (SCHEDULE B OF THE OCP)

The Sayward Official Community Plan (OCP) establishes a framework for land use through its designations, outlined in Part 4 (Page 25). The land use categories include “Residential Core,” “Future Community Expansion,” and “Village Centre.” While these designations encourage compact forms such as single-detached and duplex housing, they do not explicitly support medium-density residential forms like triplexes, fourplexes, or rowhouses.

While the Sayward Official Community Plan (OCP) demonstrates a foundational commitment to preserving Village character and supporting incremental growth, several limitations within the current policy framework may hinder the delivery of diverse and affordable housing options.

Gaps Identified

Although the Village of Sayward is exempt from the mandatory zoning changes required by Bill 44 due to its population being below the 5,000-resident threshold, the current Official Community Plan (OCP) presents several limitations that may constrain the delivery of diverse, affordable, and age-friendly housing. These are:

- **Limited housing variety in residential zones**: The OCP permits primarily single-detached homes, with only secondary suites mentioned as a form of affordability. It does not explicitly support small-scale multi-unit housing such as duplexes, triplexes, fourplexes, or rowhouses, limiting the Village’s ability to respond to demographic change or attract younger families.

- **No dedicated housing section**: The absence of a high-level housing policy section limits the Village’s ability to set out long-term goals for affordability, diversity, lifecycle housing, or partnerships.

- **No support for parking flexibility**: While many communities are exploring parking reform to reduce development costs and support walkability, the OCP still requires off-street parking for residential uses, which can be a barrier for infill or affordable projects.

- **Unclear permissions in other zones**: Designations such as Rural Residential, Residential/Industrial, and Community Facility allow limited forms of housing and do not clearly support modern housing needs such as seniors housing, live-work units, or gentle density.

Recommendations

Updating the land use designations and policies in the Sayward Official Community Plan (OCP) will help reduce barriers to diverse housing development and provide a clearer framework for incremental, sustainable growth. The following recommendations aim to align Sayward’s land use approach with its

identified housing needs and recent changes in provincial legislation, particularly around enabling small-scale multi-unit housing.

1. **Add a Housing Objectives Section**
   Introduce a new Section 2.5 – *Housing* to clearly articulate the Village's intent to support a range of housing types, promote affordability, and ensure long-term livability and resilience.

2. **Expand Housing Permissions in Residential Zones**
   Amend policies in Section 3.1 to explicitly permit duplexes, triplexes, fourplexes, and rowhouses, providing clarity for staff and applicants and enabling a broader range of modest infill options.

3. **Clarify and Encourage Gentle Infill**
   Strengthen existing language around infill to encourage housing diversity while maintaining form and scale appropriate to Sayward's village character.

4. **Enable Housing Variety Across Designations**
   Expand permitted uses in Rural Residential, Residential/Industrial, and Community Facility zones to include a broader range of housing, including purpose-built seniors housing and live-work units.

5. **Introduce Parking Flexibility Tools**
   Add policy language that supports reducing or removing off-street parking requirements for certain housing types, especially in walkable areas or for seniors and affordable housing. This flexibility can lower development costs and support compact, human-scaled growth.

6. **Plan for an Aging Population**
   Recognize seniors as a core demographic in community design and land use planning by identifying priority housing types and preferred locations and exploring opportunities for partnerships or pre-zoning to reduce barriers to development.

Future Housing Land Use Analysis

In response to upcoming provincial housing legislation, the Village has completed a high-level review of large, potentially developable parcels. This analysis supports future planning by estimating how many new housing units could be accommodated under current zoning. The focus is on parcels most likely to develop (particularly those zoned **Residential One)** to understand the Village's capacity to meet new housing targets.

Civic Address	PID	Zone	Area (m²)	Min Lot Size (m²)	Net Land Use	Potential Units
18 SAYWARD RD	000-568-309	Residential One (R-1)	248,081.1	668	80%	297
AMBLESIDE DR	009-679-065	Residential One (R-1)	213,479.25	668	80%	256
M BRANCH FOREST SERVICE RD	000-914-070	Residential One (R-1)	61,312.05	668	80%	73
M BRANCH FOREST SERVICE RD	000-914-070	Residential One (R-1)	28,571.82	668	80%	34
779 SAYWARD RD	000-126-250	Residential One (R-1)	107,690.67	668	80%	129
NET TOTAL						**789**

The table below estimates the number of potential single-family units for each large R-1 parcel. Each parcel's area was divided by the **minimum lot size of 668 m²**, then adjusted with a **20% net land use factor** to account for internal roads, sidewalks, and other infrastructure. This reflects a more realistic build-out scenario based on site planning constraints.

- **Total estimated capacity**: **789 net new housing units**

This high-level analysis demonstrates the Village's potential to accommodate significant new housing within current boundaries and zoning, aligning with the goals of provincial housing policy.

Conclusion

The Village of Sayward stands at a pivotal moment as it plans for a changing population, new legislative requirements, and evolving community needs. While the current Official Community Plan provides a solid foundation, strategic updates are necessary to align with the Housing Needs Report and meet provincial expectations under Bill 44.

This report has outlined realistic, actionable recommendations that reflect the Village's rural context, financial capacity, and demographic trends. By implementing these updates, particularly in the areas of land use, housing diversity, senior and special needs housing, and flexible servicing, the Village can better respond to its unique challenges and support a more resilient, inclusive future for all residents.

These efforts will not only position Sayward to access future funding opportunities but will also help ensure the long-term sustainability and livability of the community.

APPENDIX A

In Person Engagement Responses

Verbatim comments included:

- *"McMillan: Not a dump"*
- *"Transport for seniors that require medical services"*
- *"I like the ideas here and would support most of them. I am a senior and homeowner in Sayward, 321 MacMillan"*
- *"One level townhouses, single story"*
- *"MacMillan: Not a trailer park"*
- *"A care home for seniors – which all facilities require doctors, nurses available – more recreation for seniors – outside trips, etc."*

General discussion themes:

- Surprise and confusion that current policies may limit housing options beyond single-family dwellings.
- Support for expanding housing options, particularly for seniors, provided that new development respects the existing neighbourhood character.

APPENDIX B

OCP Policy Recommendations

Appendix B: OCP POLICIES

Based on the recommendations presented within the report, specific policies have been provided as part of Appendix A. McElhanney has provided instructions below to ADD, DELETE or AMEND based on the existing policy language in the OCP. *Letters italicized in blue* are recommended additions and words with ~~strikethrough~~ are recommended deletions.

LAND USE DESIGNATIONS & LAND USE MAP (SCHEDULE A OF OCP)

AMEND Section 2.1(b) – Settlement & Community (page 2)

To ensure village design that encourages community interaction, village cohesiveness and that incorporates the needs of children *& seniors.*

ADD Section 2.5 – Housing (page 2)

2.5 Housing

To support the provision of safe, adequate, and diverse housing for all residents of the Village.

a) To ensure a variety of housing options are available to meet the needs of residents at all stages of life.

b) To promote residential development that makes efficient use of land and infrastructure.

c) To work collaboratively with partners to support housing affordability and availability.

c) To ensure the long-term sustainability, livability, and resilience of the Village's housing stock.

AMEND Section 3.1(a)(i) - Residential (page 4)

The primary use permitted in the Residential designation is single-detached ~~residential~~ *homes, duplexes, triplexes, fourplex dwellings, and rowhouses*.

AMEND Section 3.1(a)(iii) - Residential (page 4)

Affordable housing ~~may be provided~~ in the form of secondary suites *is supported* in the Residential designation provided that building and fire codes are met. ~~and that adequate off-street parking is provided.~~

AMEND Section 3.1(a)(v) - Residential (page 4)

The Village shall encourage ~~similar densities and infilling of the established residential area~~ *gentle infill and increased housing diversity within the Residential designation, provided that new development maintains similar massing, scale, and form to the surrounding neighbourhood.*

AMEND Section 3.1(c)(ii) – Rural Residential - (page 5)

Permitted uses in the Rural Residential designation are ~~single and multi family residential~~ *single-detached homes, duplexes, triplexes, fourplex dwellings, and rowhouses,* and home occupations.

AMEND Section 3.1(d)(ii) – Residential/Industrial - (page 5)

Permitted uses in the Residential/Industrial designation are single family residential*, secondary suites, duplexes,* live-work units, home based business and industrial.

AMEND Section 3.1(e)(ii) – Community Facility - (page 5)

Permitted uses in the Community Facility designation may include but are not limited to a medical centre, public educational services, *purpose-built social or seniors housing*, and recreational facilities.

ADD Section 3.1(f)(viii) – Community Facility - (page 5)

The Village shall explore the reduction or removal of parking requirements for residential and commercial uses.

Contact
Caelen Middleton
778-841-1176
cmiddleton@mcelhanney.com

McElhanney

CANADA BEST MANAGED COMPANIES
Platinum member

VILLAGE OF SAYWARD

BYLAW NO. 520, 2026

A BYLAW TO AMEND OFFICIAL COMMUNITY PLAN BYLAW NO. 308, 2000

WHEREAS the Council for the Village of Sayward has, by Bylaw No. 308, adopted an Official Community Plan for Sayward and vicinity pursuant to Part 14 of the *Local Government Act*;

AND WHEREAS the Council for the Village of Sayward wishes to amend "Bylaw No. 308 Village of Sayward Official Community Plan Bylaw, 2000" having due regard to the requirements of the *Local Government Act*;

NOW THEREFORE BE IT RESOLVED that the Municipal Council of the Village of Sayward, in open meeting assembled, hereby enacts as follows:

1. CITATION

This bylaw may be cited as **"Village of Sayward Official Community Plan Amendment Bylaw No. 520, 2026"**.

2. AMENDMENT

Bylaw No. 308 being the "Village of Sayward Official Community Plan Bylaw, 2000" (as amended) is hereby further amended as set out in Schedule "A" attached to and forming part of this bylaw.

Read a first and second time on the ___ day of _____ 2026.

Public Hearing held on the ___ day of _____ 2026.

Read a third time on the ___ day of _____ 2026.

Adopted on the ___ day of _____ 2026.

Certified a true copy of Bylaw No. XXX
this ___ day of _____, _____

_____
Chief Administrative Officer
Village of Sayward

_____
Mayor

_____
Corporate Officer

DRAFT

Schedule "A"

Text Amendments

AMEND Section 2.1(b) – Settlement & Community (page 2)

To ensure village design that encourages community interaction, village cohesiveness and that incorporates the needs of children *& seniors*.

ADD Section 2.5 – Housing (page 2)

2.5 Housing

To support the provision of safe, adequate, and diverse housing for all residents of the Village.

a) To ensure a variety of housing options are available to meet the needs of residents at all stages of life.

b) To promote residential development that makes efficient use of land and infrastructure.

c) To work collaboratively with partners to support housing affordability and availability.

c) To ensure the long-term sustainability, livability, and resilience of the Village's housing stock.

AMEND Section 3.1(a)(i) - Residential (page 4)

The primary use permitted in the Residential designation is single-detached ~~residential~~ *homes, duplexes, triplexes, fourplex dwellings, and rowhouses.*

AMEND Section 3.1(a)(iii) - Residential (page 4)

Affordable housing ~~may be provided~~ in the form of secondary suites *is supported* in the Residential designation provided that building and fire codes are met. ~~and that adequate off-street parking is provided.~~

AMEND Section 3.1(a)(v) - Residential (page 4)

The Village shall encourage ~~similar densities and infilling of the established residential area~~ *gentle infill and increased housing diversity within the Residential designation, provided that new development maintains similar massing, scale, and form to the surrounding neighbourhood.*

DRAFT

AMEND Section 3.1(c)(ii) – Rural Residential - (page 5)

Permitted uses in the Rural Residential designation are ~~single and multi family residential~~ *single-detached homes, duplexes, triplexes, fourplex dwellings, and rowhouses,* and home occupations.

AMEND Section 3.1(d)(ii) – Residential/Industrial - (page 5)

Permitted uses in the Residential/Industrial designation are single family residential*, secondary suites, duplexes,* live-work units, home based business and industrial.

AMEND Section 3.1(e)(ii) – Community Facility - (page 5)

Permitted uses in the Community Facility designation may include but are not limited to a medical centre, public educational services, *purpose-built social or seniors housing*, and recreational facilities.

ADD Section 3.1(f)(viii) – Community Facility - (page 5)

The Village shall explore the reduction or removal of parking requirements for residential and commercial uses.

DRAFT

STAFF REPORT

For: Mayor and Council
Prepared by: Shaun Koopman – Manager of Emergency Services
Strathcona Regional District (SRD)

With input from: Andrew Young, MCIP, RPP
Chief Administrative Officer – Village of Sayward

Subject: **UBCM Regional Grant Opportunity – Emergency Operation Centre**

Meeting date: February 10, 2026

PURPOSE

To seek Sayward Council's support for a regional grant application to the Community Emergency Preparedness Fund 2026 Emergency Operation Centre (EOC) program which is administered by the Union of BC Municipalities (UBCM).

BACKGROUND and DISCUSSION

The Community Emergency Preparedness Fund (CEPF) is a suite of funding programs intended to enhance the resiliency of local governments, First Nations, and communities in responding to emergencies. The intent of the CEPF is to support eligible applicants to build local capacity through the purchase of equipment and supplies required to maintain or improve an Emergency Operations Centre (EOC) and enhance EOC capacity through training and exercises. Eligible applicants can submit one application per intake, or as a partnering applicant in a regional application (i.e., SRD in partnership with local governments and First Nations). If approved the CEPF grant would help improve disaster communication capabilities in Sayward.

It is proposed that the Strathcona Regional District (SRD) be the primary applicant for a regional application in 2026 with the Village of Sayward as a partner applicant. The deadline for the CEPF grant application is February 27, 2026. To be considered as a partner, the Village of Sayward would need to provide a Council resolution that clearly states the Strathcona Regional District is authorized to receive and manage the CEPF grant funds on behalf of the Village of Sayward.

The Strathcona Regional District would utilize the CEPF funding to:

- Provide Emergency Operation Centre training;
- Contract with Disaster Communication Technicians to continue their work on creating redundant communication systems across the regional district's communities; and
- Install a Barret 4050 high frequency (HF) commercial radio and antenna to provide the Village with the ability to communicate province wide. If approved the antenna would be installed on the roof of the Kelsey Recreation Centre.

The CEPF grant is 100% fully funded through the UBCM. SRD financial services would provide overall supervision and management of the CEPF grant. SRD Emergency Services would provide overall supervision of the project.

Item	**Cost**
Barret 4050 High Frequency Commercial Radio & Antenna Installations	$10,000
Regional Disaster Communication Technicians (contractors) • Training costs	$10,000
Emergency Operation Centre Training Costs	$10,000
Total	**$30,000**

Note – Section 2(3)(b) of BC Reg.380/95 (*Local Authority Emergency Management Regulation*) states that a local authority must prepare or cause to be prepared local emergency plans respecting preparation for, response to, and recovery from emergencies and disasters. The response to and recovery from emergencies and disasters is coordinated by the Emergency Operations Centre.

CONCLUDING REMARKS and RECOMMENDATION/S

As part of the Village of Sayward's ongoing work to support emergency management planning and preparedness it is recommended that the Village of Sayward Council:

1. Supports the Strathcona Regional District (SRD) making a regional grant application to the Community Emergency Preparedness Fund (CEPF) 2026 Emergency Operation Centre (EOC) program as administered by the Union of BC Municipalities (UBCM); and
2. Supports the Strathcona Regional District (SRD) submitting a CEPF grant application on behalf of the Village of Sayward, and if CEPF grant funding is approved, then the Village agrees to have the Strathcona Regional District be the recipient of the CEPF grant and to manage the grant.

Respectfully submitted,

Report Prepared by

_____

Shaun Koopman
Manager of Emergency Services
Strathcona Regional District (SRD)

Approved for Council package

_____

Andrew Young, MCIP, RPP
Chief Administrative Officer
Village of Sayward

STAFF REPORT

For: Mayor and Council
Prepared by: Shaun Koopman – Manager of Emergency Services
Strathcona Regional District (SRD)
Subject: **Lease Proposal – Firehall #1**
Meeting date: February 10, 2026

PURPOSE

To seek Council's approval of a proposed five-year lease agreement with the Strathcona Regional District for the use of Firehall #1 located at 620 Kelsey Way, Sayward, BC.

BACKGROUND and DISCUSSION

In order for the Strathcona Regional District (SRD) to fulfill its responsibilities for providing fire protection services to Village of Sayward and Sayward Valley residents, Bylaw No. 588 came into effect on January 1, 2025 (Attachment #1). There are a number of services pertaining to Firehall #1 such as internet, cleaning, power, annual fire extinguisher inspections that the Village is still coordinating and paying, and then invoicing the SRD for reimbursement. To increase administrative efficiency, it is suggested the Village enter into a lease agreement with the SRD so that the SRD can coordinate and pay these expenses directly. Entering into a lease creates a legally binding contract that provides stability, security, and clear expectations for both parties. The proposed rate in the lease is $1.00/year. A copy of the proposed lease is attached to this report (Attachment #2).

RECOMMENDATION/S

1. THAT the Mayor and the Chief Administrative Officer of the Village of Sayward be authorized to sign a five-year lease agreement with the Strathcona Regional District for use of Firehall #1 located at 620 Kelsey Way, Sayward, BC.

Respectfully submitted,

Approved for Council package

_____	_____
Shaun Koopman	Andrew Young, MCIP, RPP
Manager of Emergency Services	Chief Administrative Officer
Strathcona Regional District (SRD)	Village of Sayward

Attachments:

1. Strathcona Regional District Bylaw No. 588
2. Proposed lease agreement

BYLAW NO. 588

A BYLAW TO ESTABLISH A FIRE DEPARTMENT FOR THE SAYWARD FIRE PROTECTION AREA

WHEREAS the Regional District may, by bylaw, establish a fire department to provide fire suppression, fire prevention and related services within a fire protection area;

AND WHEREAS the Regional District wishes to establish a fire department to operate within the Sayward District fire protection area and to define the responsibilities of the fire department;

NOW THEREFORE the Board of Directors of the Strathcona Regional District, in open meeting assembled, enacts as follows:

Fire Department Established

1. There is hereby established a fire department to be known as the Sayward District Fire Department.

Terms Defined

2. In this bylaw, unless the context otherwise requires;

"**authorized services**" means the fire protection, first responder and rescue services that the fire department is authorized to provide in accordance with this bylaw.

'**call out**' means a response to a fire emergency or other unscheduled event for which the fire department has been dispatched.

"**fire chief**" means the person appointed from time to time by the Regional District to manage the operations of the fire department in accordance with this bylaw.

"**fire department**" means the Sayward District Fire Department established by this bylaw.

"**fire protection area**" means the service area established by Bylaw No. 1265, being Sayward Valley Fire Protection Local Service Area Establishment Bylaw 1990, as adopted by the Comox-Strathcona Regional District on November 26, 1990 including amendments.

"**fire protection service**" means the prevention and suppression of fires to the exterior operations service level of the British Columbia Structure Firefighter Minimum Training Standards (Fourth Edition: July 2024) published by the Office of the Fire Commissioner.

"**first responder service**" means the provision of emergency medical assistance to the public until the arrival of the BC Emergency Health Services.

"**practice**" means an organized training session intended to improve the proficiency of members of the fire department in the performance of their duties and responsibilities.

"**rescue service**" means the rescue of persons related to automobile extrication and low angle rope rescue.

Appointment of Fire Chief

3. The fire chief shall be the head of the fire department and shall be responsible for putting into effect and carrying out the authorized services including, without limiting the generality of the foregoing:
   a) taking all proper measures for the prevention, control and suppression of fires and the protection of life and property threatened by fire or other emergencies;
   b) appointing a deputy fire chief and such other personnel as considered necessary for the efficient operation of the fire department and prescribing their duties and responsibilities;
   c) making policies and procedures regarding the care of property under the control of the fire department, the qualifications and conduct of members, and the fire department's operations in general;
   d) purchasing such equipment, supplies and services as may be required to provide the approved services within the limits of the fire department's budget; and
   e) enforcing such bylaws and regulations as may be enacted in accordance with the laws of British Columbia.

Area of Service

4. The fire department shall maintain the authorized services within the boundaries of the fire protection area and shall not provide service outside of the fire protection area except where, in the opinion of the fire chief, a fire emergency beyond its boundaries threatens life or property within the fire protection area.

Remuneration Authorized

5. The fire chief and other members of the fire department shall be entitled to receive such remuneration as may be approved from time to time by the Regional District.

Reimbursement of Expenses

6. Members of the fire department shall be entitled to reimbursement of such expenses as may be incurred in connection with their duties provided such expenses are approved by the fire chief.

Effective Date

7. This bylaw shall become effective on January 1, 2025.

Citation

8. This bylaw may be cited for all purposes as Bylaw No. 588, being Sayward District Fire Department Establishing Bylaw 2024.

READ A FIRST TIME ON THE DAY OF , 2024

BYLAW NO. 588 ***PAGE 3***

READ A SECOND TIME ON THE DAY OF , 2024

READ A THIRD TIME ON THE DAY OF , 2024

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE DAY OF , 2024

_____
Chair

_____
Corporate Officer

THIS LEASE made this _____ day of _____ , 2026.

BETWEEN:

Village of Sayward
Box 29 – 652-A H'Kusam Way
Sayward, B.C. V0P 1R0

(the **"Landlord")**

OF THE FIRST PART

AND:

STRATHCONA REGIONAL DISTRICT
990 Cedar Street
Campbell River, B.C. V9W 7Z8

(the "**Tenant**")

OF THE SECOND PART

WHEREAS

A. The Landlord is the owner of ALL AND SINGULAR that certain parcel or tract of land, premises, improvements, and building situate, lying and being in the Village of Sayward, in the Province of British Columbia, commonly referred to as **620 Kelsey Way, Sayward, B.C.** (the "Property") and being more particularly known and described as:

PID 003-444-902 & 003-444-929

Legally Described as:
LOT 3, BLOCK N, PLAN VIP21662, SECTION 36, TOWNSHIP 4, SAYWARD LAND DISTRICT, CT R16281; and
LOT 4, BLOCK N, PLAN VIP21662, SECTION 36, TOWNSHIP 4, SAYWARD LAND DISTRICT

B. The Tenant wishes to lease the entire portion of the Property hereto (the "Leased Premises") for the purposes of operating the Sayward Volunteer Fire & Rescue Department.

C. The Landlord has agreed to lease the Leased Premises to the Tenant on the terms and conditions contained in this Lease.

WITNESSETH that in consideration of the rents to be paid and the mutual covenants and agreements herein, the parties hereto agree as follows:

LEASE

1.0 PREMISES and TERM

1.1 The Landlord hereby demises and leases unto the Tenant the Leased Premises with exclusive use of all areas of the building and property.

1.2 TO HAVE AND TO HOLD for and during the term of **5 years** from the 1st day of November 2025 until the 31st day of October 2030 to be occupied continuously during the whole said term.

2.0 USE

2.1 The Tenant shall use the Leased Premises for the purpose supporting the training and operations of the Sayward Volunteer Fire & Rescue Department.

2.2 The Tenant will not use the Leased Premises for any other purpose without prior written consent of the Landlord.

3.0 RENT

3.1 For each calendar year 1 November 2025 to 31 October 2030, the Tenant shall pay to the Landlord an annual rent of ONE DOLLAR ($1.00) by way of one-time payment plus applicable taxes on signing of lease agreement.

4.0 TENANT'S COVENANTS

4.1 The Tenant covenants with the Landlord:

Rent:

(a) To pay all rents reserved under this Lease.

Leasehold Improvements

(b) That it will not carry out any leasehold improvements or other construction on the Leased Premises unless, prior to any such work, having obtained:

(i) A building permit where required authorizing the renovation of the Leased Premises;

(ii) The approval of the Landlord to any leasehold improvements or changes to design or layout of the Leased Premises; and

(iii) Required inspections.

And all work shall be carried out at the sole cost of the Tenant.

Repair:

(c) That it will keep and leave the Leased Premises in an excellent state of repair, reasonable wear and tear excepted; and will give immediate notice of the Landlord

LEASE

of any defect in water, gas or other pipes or fixtures, heating apparatus, electric or other wires or fixtures or in any structure on the Leased Premises;

(d) And that the Landlord may enter and view the state of repair and the Tenant will repair within thirty (30) days of receiving written notice any defect or deficiency in the condition of the Leased Premises, reasonable wear, and tear excepted;

(e) And will keep and leave whole and in good repair all water, gas and electrical fixtures, glass, pipes, faucets, locks, fastenings, hinges, heating, and cooling apparatus in, on or attached to the Leased Premises.

Assign of Sublet

(f) that it will not assign nor sublet without prior written consent of Landlord;

(g) that the Landlord's consent to assignment or subletting shall not release or relieve the Tenant from its obligations to perform all the terms, covenants and conditions that this Lease required the Tenant to perform, and the Tenant shall pay the Landlord's reasonable costs incurred in connection with the Tenant's request for consent.

Nuisance

(h) that it will not carry on or do or allow to be carried on or done on the Lease Premises anything that:
   i. may be or become a hazard or fire or liability of any kind;
   ii. increases the hazard of fire or liability or any kind;
   iii. increases the premium rate of insurance against loss by fire or liability upon the Premises;
   iv. invalidates any policy of insurance for the Leased Premises; or
   v. directly or indirectly causes damages to the Leased Premises.

Regulations

(i) that it will comply promptly at its own expense with the legal requirements of all authorities, including an association of fire insurance underwriters or agents, and all notices issued under them that are served upon the Landlord or Tenant:
   i. that it will ensure that all legal requirements pertaining to the operations, whether federal or provincial or local are compiled with; and
   ii. that it will indemnify and save harmless the Landlord from all lawsuits, damages, losses, costs or expenses that the Landlord may incur by reason of non-compliance by the Tenant with any legal requirements whatsoever or by reason of any defect in the Leased Premises or any injury to any person or to any personal property contained on the Leased Premises unless the damages, losses, costs, expenses or injuries are the result of the negligence of the Landlord.

LEASE

Insurance

(j) that it will take out and maintain during the Term, a policy of general commercial liability insurance against claims for bodily injury, death or property damage arising out of the use and occupancy of the Leased Premises by the Tenant in the amount of not less than Two Million ($2,000,0000.00) Dollars per single occurrence or such amount as the Landlord may from time to time designate, naming the Landlord as an additional insured party thereto and shall provide the Landlord with a certificate of insurance confirming the policy or policies;

(k) that all policies of insurance shall contain a waiver of subrogation clause in favour of the Landlord and shall also contain a clause requiring the insurer not to cancel or change the insurance without first giving the Landlord 30 days' prior written notice;

(l) that if the Tenant does not provide or maintain in force the insurance required by this Lease, the Landlord may take out necessary insurance and pay the premium for periods of one year at a time, and the Tenant shall pay to the Landlord as additional rent the amount of the premium immediately on demand;

(m) that if both the Landlord and the Tenant have claims to be indemnified under any insurance required by this Lease, the indemnity shall be applied first to the settlement of the claim of the Landlord and the balance, if any, to the settlement of the claim of the Tenant.

Indemnification

(n) that it will indemnify the Landlord from and against all lawsuits, damages, losses, costs or expenses which the Landlord may incur by reason of the use of the Leased Premises by the Tenant or the carrying on upon the Leased Premises of any activity in relation to the Tenant's use of the Leased premises and in respect of any loss, damage or injury sustained by the Tenant, or by any person while on the Leased Premises for the purpose of doing business with the Tenant or otherwise dealing with the Tenant, including all costs and legal costs, taxed on a solicitor and client basis, and disbursements and this indemnity shall survive the expiry or sooner determination of this Lease.

Builders' Liens

(o) that it will indemnify the Landlord from and against and will immediately cause to be discharged all claims for liens for wages or materials or for damage to persons or property caused during the making of or in connection with any construction, repairs, alterations, installations and additions which the Tenant may make or cause to be made on, in or to the Leased Premises.

LEASE

Possession

(p) that it will at the expiration or sooner determination of this Lease peaceably surrender and give up possession of the Leased Premises without notice from the Landlord, and any right to notice to quit or vacate being hereby expressly waived by the Tenant, despite any law or custom to the contrary.

Maintenance

(q) to maintain the Leased Premises, at all times to an excellent standard of maintenance.

5.0 **Landlord's Covenant**

5.1 The Landlord covenants with the Tenant for quiet enjoyment.

5.2 The Landlord shall maintain a policy of insurance on the Property as a whole.

5.3 The Landlord to refrain from selling, leasing or otherwise encumbering the Property or any portion thereof.

5.4 The Landlord to provide the Tenant with twenty-four (24) hour access to all common property in the building for the purpose of accessing the Leased Premises.

5.5 The Landlord to provide the Tenant with all keys, combinations or alarm codes that may be required to gain entry into the Property.

5.6 The Landlord has the requisite authority and legal right to execute, enter into and carry out the terms and conditions and perform the obligations under this Lease.

5.7 The Landlord is a local government duly organized, validly existing and in good standing under the laws of British Columbia.

6.0 **Miscellaneous Covenant**

6.1 And it is hereby mutually agreed:

Re-entry

(a) That if the Tenant shall default in the payment of rent, or the payment of any other sum payable hereunder, or fail to perform any covenant hereunder and if such default shall continue for thirty (30) days after the giving of written notice by the Landlord to the Tenant, then the Landlord may re-enter the Leased Premises and the right of the Tenant with respect to the Leased Premises shall lapse and be absolutely forfeited;

LEASE

Forfeiture

(b) That the Landlord, by waiving or neglecting to enforce the right to forfeiture or this Lease or the right of re-entry upon breach of any covenant, condition or agreement in it, does not waive the Landlord's rights upon any subsequent breach of the same or any other covenant, condition or agreement in this Lease;

Distress

(c) That if the Landlord is entitled to levy distress against the goods and chattels of the Tenant, the Landlord may use enough force necessary for that purpose and for gaining admittance to the Lease Premises and the Tenant releases the Landlord from liability for any loss or damage sustained by the Tenant as a result.

Destruction

(d) That if the Leased Premises or any part of them are at any time during the Term burned down or damaged by fire, lightning, explosion, tempest, or earthquake, so as to render them unfit for the purpose of the Tenant:

i. The rent or a proportionate part of it according to the nature and extent of the damage sustained shall be suspended and abated until the Leased Premises have been rebuilt or made fit for the purpose of the Tenant; or

ii. If the Landlord elects not to undertake restoration, repair or replacement this Lease shall terminate and, for the purpose of this subparagraph, if the Tenant does not advise the Landlord concerning the Tenant's intention within thirty (30) days, the Tenant shall be deemed to have elected not to undertake restoration, repair and replacement;

iii. That if the Leased Premises are damaged by fire, flood or other casualty the Landlord shall, within thirty (30) days after the fire, flood or other casualty advise the Tenant in writing whether the Tenant intends to restore, repair or replace the Leased Premises or the portion damaged. If the Tenant intends to undertake and complete restoration, repair or replacement the Tenant shall do so within twelve (12) months after the damage has occurred.

Fixtures

(e) That, unless the Tenant, upon notice from the Landlord, removes them, all improvements constructed on the Leased Premises by the Tenant, except for moveable business fixtures of the Tenant, shall, at the termination of the Lease, become the sole property of the Landlord at no cost to the Landlord;

Landlord's Payments

(f) That if the Landlord incurs any damage, loss or expense or makes any payment for which the Tenant is Liable under this Lease, then the Landlord may add the cost or amount of the damage, loss, expense or payment to the rent and may recover it as if it were rent in arrears.

LEASE

Landlord's Repairs

(g) That:

i. If the Tenant fails to repair or maintain the Leased Premises in accordance with this Lease, the Landlord, its agents, employees or contractors may, upon ninety-six (96) hours notice, enter the Leased Premises and make the required repairs or do the required maintenance and recover the cost from the Tenant; and

ii. In making the repairs or doing the maintenance the Landlord may bring and leave upon the Leased Premises all necessary materials tools and equipment; and

iii. The Landlord will not be liable to the Tenant for any inconvenience, annoyance, loss of business or injury suffered by the Tenant by reason of the Landlord effecting the repairs or maintenance.

Insolvency

(h) That if:

i. The Term of any of the goods or chattels on the Leased Premises are at any time seized or taken in execution or attachment by any creditor of the Tenant or under bill of sale or chattel mortgage, or

ii. A writ of execution issues against the goods or chattels of the Tenant, or

iii. The Tenant makes any assignment for the benefit of creditors, or

iv. The Tenant becomes insolvent or bankrupt, or

v. Being an incorporated company or society, proceedings are begun to wind up the company or society, or

vi. The Leased Premises or any part of them becomes vacant and unoccupied for a period of thirty (30) days or is used by any other person or persons for any purpose other than permitted in this Lease without the written consent of the Landlord,

then the Term shall at the option of the Landlord, immediately become forfeited and the then current month's rent of the rent of the three months next following shall immediately become due and payable as liquidated damages to the Landlord, and the Landlord may re-enter and repossess the Leased Premises despite any other provision of this Lease.

Removal of Goods

(i) If the Tenant removes its goods and chattels from the Leased Premises, the Landlord may follow them for 30 days.

Time

(j) That time shall be of the essence of this Lease.

LEASE

Termination

(k) That either party may terminate this Lease by giving ninety (90) days written notice of termination and the termination shall be effective at the expiration of the ninety (90) day period.

Notices

(l) That any notice required to be given under this Lease shall be deemed to be sufficiently given:

i. if delivered, at the time of delivery, and

ii. if mailed from any government post office in the Province of British Columbia by prepaid, registered mail as follows:

If to the Landlord:

Village of Sayward
Box 29 – 652-A H'Kusam Way
Sayward, B.C. V0P 1R0
Attention: Chief Administrative Officer

If to the Tenant:

Strathcona Regional District
990 Cedar Street
Campbell River, BC V9W 7Z8
Attention: Manager of Emergency Services

Or at the address a party may from time to time designate, then the notice shall be deemed to have been received forty-eight (48) hours after the time and date of mailing. If, at the time of the mailing of the notice, the delivery of mail in the Province of British Columbia has been interrupted in whole or in part by reason of a strike, slow-down, lock-out or other labour dispute then the notice may only be given by actual delivery of it.

Fitness of the Premises

(m) that the Landlord has made no representation or warranties as to the condition, fitness, or nature of the Leased Premises and by executing this Lease, the Tenant releases the Landlord from any and all claims which the Tenant now has or may in the future have in that respect.

(n) that the Tenant admits that it has inspected the Leased Premises in their present state and that they are suitable for the Tenant's purposes.

Binding Effect

(o) that this Lease shall ensure to the benefit of and be binding upon the parties hereto and their respective heirs, executors, successors, administrators and permitted assignees.

LEASE

Amendment

(p) that the parties hereto may by agreement amend the terms of this Lease, such amendment to be evidenced in writing and executed by both parties.

Law Applicable

(q) that this Lease shall be constructed in accordance with and governed by the laws applicable in the Province of British Columbia.

Interpretation

(r) that when the singular or neuter are used in this Lease, they include the plural or the feminine or the masculine or the body politic or corporate where the context or the parties require;

(s) that all provisions of this Lease are to be construed as covenants and agreements as though the words importing covenants and agreements were used in each separate paragraph;

(t) that the headings to the clauses in this Lease have been inserted as a matter of convenience and for reference only and in no way define, limit, or enlarge the scope or meaning of this Lease of a provision of it.

7.0 **Time of the Essence**

7.1 Time is expressly declared and stipulated to be the essence of this agreement in respect of all payments to be made hereunder and all covenants and agreements to be performed and fulfilled.

IN WITNESS the parties have signed and sealed this lease on the ___ day of _____ 2026.

Village of Sayward
(the Landlord) its authorized signatories:

_____

_____

Strathcona Regional District
(the Tenant) by its authorized signatories:

_____

_____

LEASE