



**PI-1**

## **Public Input Information Package**

**November 18, 2019 at 7:00 pm**

Sooke Council Chambers  
2225 Otter Point Road, Sooke, BC

### **Five Year Financial Plan Amendment**

<b>Proposed Bylaw:</b>	<b><i>Five Year Financial Plan Amendment Bylaw No. 751 (731-01), 2019.</i></b>
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<b>Information Package Contents:</b>	<b>Page No.</b>
1. Advertisement of Public Input published in the Sooke News Mirror <ul style="list-style-type: none"><li>• November 6 &amp; 13, 2019</li></ul>	<b>1</b>
2. <i>Five Year Financial Plan Amendment Bylaw No. 751 (731-01), 2019</i> , at third reading.	<b>2</b>
3. Staff report to Council dated October 28, 2019.	<b>6</b>

*Please note that written and verbal submissions will  
become part of the public record.*

Printed November 5, 2019

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**Notice to Adopt**

**Five-Year Financial Plan Amendment Bylaw No. 751  
&  
Business Licence Amendment Bylaw No. 753**

Notice is hereby given that the District of Sooke Council will consider the adoption of the *Five-Year Financial Plan Amendment Bylaw No. 751 (731-01), 2019* and the *Business Licence Amendment Bylaw No. 753 (301-02), 2019*, at the **November 18, 2019**, Special Council meeting.

Date: **Monday, November 18, 2019**  
Meeting Time: **7:00 p.m.**  
Place: **District of Sooke, Council Chambers  
2225 Otter Point Road, 3<sup>rd</sup> Floor**

Copies of the proposed bylaw amendment and associated reports are available for public inspection starting Wednesday, November 6, 2019 until Monday, November 18, 2019, on the District's website [www.sooke.ca](http://www.sooke.ca), as well as at the front reception on the 1<sup>st</sup> floor of the District of Sooke Municipal Hall, between the hours of 8:30 a.m. and 4:30 p.m., excluding weekends and statutory holidays.

**Note:** There will be an opportunity for public submissions with respect to both the *Five-Year Financial Plan Amendment Bylaw No. 751 (731-01), 2019*, and the *Business Licence Amendment Bylaw No. 753 (301-02), 2019* at the Special Council meeting scheduled for 7:00 p.m. on Monday, November 18, 2019 at the District of Sooke Council Chambers. You may also wish to convey your submission in writing to the Corporate Officer, no later than 12:00 p.m. (noon), on Monday, November 18, 2019.

Submissions may be forwarded in the following ways:

Mail or delivery to: Corporate Officer  
District of Sooke  
2205 Otter Point Road  
Sooke, BC V9Z 1J2

Email: [corp@sooke.ca](mailto:corp@sooke.ca)

Fax: 250-642-0541



## **DISTRICT OF SOOKE FIVE YEAR FINANCIAL PLAN AMENDMENT BYLAW No. 751**

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A bylaw to amend the Five-Year Financial Plan for the years 2019-2023.

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The Council of the District of Sooke, in open meeting assembled, enacts as follows:

1. This Bylaw is cited as *Five Year Financial Plan Amendment Bylaw No.751 (731-01), 2019*.
2. Bylaw No. 731, *Five Year Financial Plan Bylaw, 2019*, is hereby amended by the deleting Schedules A and B and replacing them with new Schedules A and B which are attached to and form part of this bylaw.

READ a FIRST, SECOND and THIRD time the 28 day of October 2019.

PUBLIC INPUT held the \_\_\_\_\_ day of \_\_\_\_\_, 2019.

ADOPTED the \_\_\_\_ day of \_\_\_\_\_, 2019.

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Maja Tait  
Mayor

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Carolyn Mushata  
Corporate Officer

## SCHEDULE A

<b>Funding Sources</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Property Taxes	8,373,075	9,160,812	9,814,570	10,556,537	11,121,974
Parcel Taxes	2,098,628	2,258,303	2,811,760	2,869,629	2,928,945
Fees and Charges	1,735,229	1,753,803	1,843,561	1,845,830	1,848,110
Other Sources	7,055,653	6,169,501	11,045,566	4,568,447	4,591,557
Transfer from Own Funds	3,369,827	1,489,136	1,158,893	463,677	583,677
	<u>22,632,411</u>	<u>20,831,554</u>	<u>26,674,349</u>	<u>20,304,119</u>	<u>21,074,262</u>
<b>Expenditures</b>					
Debt - Principal and Interest	1,069,263	1,194,206	1,282,333	1,139,720	1,139,720
Capital Expenditures	5,153,105	3,482,300	8,731,050	1,346,800	2,089,550
Transfer to Own Funds	2,073,123	1,717,865	1,663,746	2,215,829	2,001,036
Other Municipal Purposes	14,336,920	14,437,183	14,997,221	15,601,770	15,843,956
	<u>22,632,411</u>	<u>20,831,554</u>	<u>26,674,349</u>	<u>20,304,119</u>	<u>21,074,262</u>

## SCHEDULE B

### 2019 Financial Plan Statement

The District of Sooke adopted Policy No. 5.5, *Revenue, Tax and Budget Policy, 2008* on October 6, 2008. The policy guides the District of Sooke property tax, fees and charges, capital asset management and budget stabilization goals and objectives.

### Distribution of Revenues

In accordance with section 165(3.1) of the *Community Charter* the proportion of total revenue derived from each revenue source is as follows:

Funding Source	2019 %	2020 %	2021 %	2022 %	2023 %
Property Taxes	37.00%	43.98%	36.79%	51.99%	52.78%
Parcel Taxes	9.27%	10.84%	10.54%	14.13%	13.90%
Fees and Charges	7.67%	8.42%	6.91%	9.09%	8.77%
Other Sources	31.17%	29.62%	41.41%	22.50%	21.79%
Transfer from Own Funds	14.89%	7.15%	4.34%	2.28%	2.77%

### Distribution of Property Tax Revenues

The distribution of property taxes among property classes is as follows:

Property Class	% Property Tax
Residential (1)	85.70%
Utilities (2)	0.07%
Light Industry (5)	0.99%
Business and Other (6)	12.92%
Managed Forest (7)	0.12%
Non-profit-Recreation (8)	0.19%
Farm (9)	0.01%
<b>Total</b>	<b>100.00%</b>

## **SCHEDULE B (cont'd)**

### **Permissive Tax Exemptions**

District of Sooke *Permissive Tax Exemption Bylaw No. 684, 2017*, as amended, provides a 3-year permissive tax exemption to qualifying non-profit entities.



## Financial Plan Bylaw Amendment

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### **RECOMMENDATION:**

THAT Council direct staff to transfer \$7,900 from the Housing Reserve Fund Establishment Bylaw, 2006 for the Housing Needs Report.

THAT Council give First, Second and Third reading to the bylaw cited as *Five Year Financial Plan Amendment Bylaw No. 751 (731-01), 2019*.

### **Report Summary:**

Bylaw No. 751 adjustments include the recognition of additional Gas Tax funds received in 2019 and those directed by Council to adjust or transfer the following:

- A) Record additional one-time Gas Tax payment of \$560,391 received by the District;
- B) Transfer \$442,704 for Sewer Equipment capital funding to be funded by Wastewater DCC funds;
- C) Transfer \$7,900 from Housing Reserve Fund for the increased costs of the expanded Housing Needs Report;
- D) Transfer \$45,000 from the 2019 EV Charger capital project to the Community Washroom capital project;
- E) Transfer \$30,000 from the 2019 EV Charger capital project to the DeMamiel Creek Connector capital project and;
- F) Transfer \$13,555 from the Gas Tax Reserve fund to the DeMamiel Creek Connector capital project.

### **Previous Council Action:**

September 9, 2019 Council meeting resolutions directed staff to amend the 2019-2023 Five Year Financial Plan for the following items:

- Transfer \$442,704 for Sewer Equipment capital funding to come from Wastewater DCC funds;
- Transfer \$45,000 from the 2019 EV Charger capital project to the Community Washroom capital project;
- Transfer \$30,000 from the 2019 EV Charger capital project to the DeMamiel Creek Connector capital project and;
- Transfer \$13,555 from the Gas Tax Reserve fund to the DeMamiel Creek Connector capital project.

October 15, 2019 Council meeting adopted Development Cost Charge Expenditure Bylaw No. 749, 2019.

**Legal Impacts:**

Section 165 of the *Community Charter* requires that the municipality have a financial plan that is adopted annually, by bylaw, before the annual property tax bylaw is adopted and for certainty, the financial plan may be amended by bylaw at any time.

**Budget/Financial Impacts:**

Financial impacts are shown in Attachment 1 - Bylaw No. 751 and Attachment 2 - Amended 2019-2023 Five Year Financial Plan Consolidated Summary.

All adjustments do not alter the required 2019 Total Municipal Taxes.

The reallocation from the EV Charger capital budget is supported due to a recent grant application that had a requirement that no work on EV Chargers starting until the results of the grant application were provided which meant that the District had to defer this project to 2020. The recognition of the one-time additional Gas Tax funds received was not included in the original 2019-2023 Five Year Financial Plan due to the fact that it was unknown at the time of adoption if this one-time payment would be issued to municipalities in 2019. Now that it has been received by the District it is being recognized in the 2019-2023 Amended Five Year Financial Plan. The Wastewater capital project was going to be funded with borrowing but after further review it was determined and approved by Council that \$442,704 of the project will be funded with Wastewater DCC funds. The Housing Needs Report expanded in scope due to a grant being received which funded \$20,000 of the total expanded report costs and this resulted in an additional \$7,900 transfer from the Housing Reserve Fund being required to meet the grant requirements. The DeMamie Creek Connector capital project expanded in scope due to a successful grant application that allowed the District to implement more elements of the project sooner than anticipated. The Community Washroom capital project costs were higher than anticipated and with the delay in the EV Charger project it was recommended that the EV Charger funds be used to offset the increased Community Washroom costs.

**Attached Documents:**

[751 \(731-01\)-2019-Five Year Financial Plan Amendment Bylaw](#)  
[Attachment 2 Amended Five Year Financial Plan 2019 to 2023](#)



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Carolyn Mushata  
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### Expenditures

Debt - Principal and Interest	1,069,263	1,194,206	1,282,333	1,139,720	1,139,720
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## SCHEDULE B

### 2019 Financial Plan Statement

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## **SCHEDULE B (cont'd)**

### **Permissive Tax Exemptions**

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**District of Sooke**  
**Amended 2019 to 2023 Five Year Financial Plan**  
**Consolidated Summary**

	2019		2020		2021		2022		2023
<b>Funding Sources:</b>									
<i>% increase in property taxes</i>	<b>7.18%</b>		<b>6.72%</b>		<b>4.79%</b>		<b>6.03%</b>		<b>3.94%</b>
Municipal general property taxes	8,148,075		8,935,812		9,599,570		10,406,537		10,971,974
Non market change	225,000		225,000		215,000		150,000		150,000
<b>Total Municipal Taxes</b>	<b>8,373,075</b>		<b>9,160,812</b>		<b>9,814,570</b>		<b>10,556,537</b>		<b>11,121,974</b>
Sewer Fund Parcel Taxes	2,098,628		2,258,303		2,314,760		2,372,629		2,431,945
Sewer Expansion Parcel Taxes	-		-		497,000		497,000		497,000
<b>Total Parcel Taxes</b>	<b>2,098,628</b>		<b>2,258,303</b>		<b>2,811,760</b>		<b>2,869,629</b>		<b>2,928,945</b>
Net taxes available for municipal purposes	252,500		252,500		252,500		252,500		252,500
Government transfers and grants - Capital	955,000		-		-		-		-
Government transfers and grants - Operating	1,887,356		1,311,965		1,311,965		1,311,965		1,311,965
Investment income	150,000		125,000		125,000		125,000		125,000
Proceeds from borrowing - Capital	770,000		400,000		500,000		-		-
Proceeds from borrowing - Sewer Fund	387,296		1,400,000		-		-		-
Proceeds from borrowing - Sewer Expansion	-		-		6,000,000		-		-
Offset for amortization	2,653,501		2,680,036		2,856,101		2,878,982		2,902,091
<b>Total Other Sources</b>	<b>7,055,653</b>		<b>6,169,501</b>		<b>11,045,566</b>		<b>4,568,447</b>		<b>4,591,557</b>
Sales and user fees	77,750		77,750		77,750		77,750		77,750
Penalties and fines	160,000		160,000		160,000		160,000		160,000
Developer cost charges (Roads)	200,000		200,000		200,000		200,000		200,000
Licenses and permits	674,543		669,543		669,543		669,543		669,543
Developer cost charges (Sewer)	180,000		180,000		180,000		180,000		180,000
Sewer Fund Serviceability Fees	15,000		15,000		15,000		15,000		15,000
Sewer Fund generation charges	427,936		451,510		453,768		456,037		458,317
Sewer Expansion generation charges	-		-		87,500		87,500		87,500
<b>Total Fees and Charges</b>	<b>1,735,229</b>		<b>1,753,803</b>		<b>1,843,561</b>		<b>1,845,830</b>		<b>1,848,110</b>
<b>Transfers from Own Funds</b>	<b>3,369,827</b>		<b>1,489,136</b>		<b>1,158,893</b>		<b>463,677</b>		<b>583,677</b>
<b>Total Funding Sources:</b>	<b>22,632,411</b>		<b>20,831,554</b>		<b>26,674,349</b>		<b>20,304,119</b>		<b>21,074,262</b>
<b>Expenditures:</b>									
	<b>Funded by Tax</b>								
<b>Debt Servicing:</b>									
- General Government	293,926	-	288,956		142,613		-		-
- Fire Department	173,575	69,740	259,417		301,417		301,417		301,417
- Sewer Fund	601,762	-	645,833		645,833		645,833		645,833
- Sewer Expansion	-	-	-		192,470		192,470		192,470
<b>Total Debt Servicing</b>	<b>1,069,263</b>	<b>69,740</b>	<b>1,194,206</b>		<b>1,282,333</b>		<b>1,139,720</b>		<b>1,139,720</b>
<b>Capital Expenditures:</b>									
- General Government	4,193,105	106,000	1,596,300		2,271,050		1,296,800		1,789,550
- Sewer Fund	960,000	-	1,886,000		460,000		50,000		300,000
- Sewer Expansion	-	-	-		6,000,000		-		-
<b>Total Capital Expenditures</b>	<b>5,153,105</b>	<b>106,000</b>	<b>3,482,300</b>		<b>8,731,050</b>		<b>1,346,800</b>		<b>2,089,550</b>
<b>Transfers to Reserves</b>	<b>2,073,123</b>	<b>175,268</b>	<b>1,717,865</b>		<b>1,663,746</b>		<b>2,215,829</b>		<b>2,001,036</b>
<b>Other Municipal Purposes:</b>									
Council	536,613	536,613	550,212		554,033		557,922		561,880
CAO's Office	423,468	423,468	429,417		345,279		326,448		346,825
Human Resources / Office Administration	189,514	189,514	188,094		189,652		191,230		192,832
Corporate Services	495,102	448,602	511,467		519,199		536,862		544,889
Financial Services	1,243,933	651,933	1,222,320		1,243,843		1,258,745		1,273,986
Development Services	2,420,607	2,210,071	2,407,136		2,444,385		2,489,372		2,579,869
Community Safety	4,484,525	3,561,867	4,707,017		4,707,402		5,214,315		5,267,185
Amortization	2,653,501	-	2,680,036		2,856,101		2,878,982		2,902,091
Sewer Operations	1,889,659	-	1,741,483		2,137,328		2,147,893		2,174,398
<b>Total Other Municipal Purposes:</b>	<b>14,336,920</b>	<b>8,022,068</b>	<b>14,437,183</b>		<b>14,997,221</b>		<b>15,601,770</b>		<b>15,442,956</b>
<b>Total Expenditures:</b>	<b>22,632,411</b>	<b>8,373,075</b>	<b>20,831,554</b>		<b>26,674,349</b>		<b>20,304,119</b>		<b>21,074,262</b>