



SHISHALH NATION GOVERNMENT DISTRICT

BYLAW NO. 2023-01

A Bylaw to Adopt the 2023 – 2027 Financial Plan

The shíshálh Nation Government District Council, in an open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as “shíshálh Nation Government District – Five Year Financial Plan Bylaw No. 2023-01”.
2. Schedule “A” attached to and forming part of this Bylaw is hereby adopted as the Five-Year Financial Plan 2023-2027 of the shíshálh Nation Government District.
3. Schedule “B” attached to and forming part of this Bylaw is hereby adopted as the 2023 Financial Plan Statement of Revenue and Tax Policy of the shíshálh Nation Government District.

READ A FIRST TIME THIS 22nd DAY OF MARCH 2023.

READ A SECOND TIME THIS TH DAY OF APRIL 2023.

READ A THIRD TIME THIS TH DAY OF APRIL 2023.

ADOPTED THISDAY OF TH DAY OF MAY 2023.

Chief / l̓he hiwus

Councillor / hihewus

Certified a true copy of Bylaw No. 2023-01 as adopted:

Terra Brett, Acting IGS Divisional Manager

SECHelt INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
GENERAL						
REVENUE (40000)						
Taxes on Real Property		2023-4.5%	2024-3.3%	2025-3.3%	2026-3.3%	2027-3.3%
Taxation for Local Purposes		1.045	1.033	1.033	1.033	1.033
General Taxes		(865,763)	(965,056)	(996,096)	(1,060,540)	(1,085,555)
Utility Taxes - 1%		(32,429)	(33,499)	(34,605)	(35,747)	(36,926)
District of Sechelt Sewer Parcel Tax		(20,500)	(20,500)	(20,500)	(20,500)	(20,500)
			-	-	-	-
Total Taxation for Local Purposes		(918,692)	(1,019,055)	(1,051,201)	(1,116,787)	(1,142,981)
Taxation for Other Governments						
Provincial School Taxes		(537,393)	(555,127)	(573,446)	(592,370)	(611,918)
Regional District Taxes - SC		(248,180)	(256,370)	(264,830)	(227,158)	(234,654)
Regional District Taxes - qathet		(18,129)	(18,727)	(19,345)	(44,823)	(46,302)
Community Recreation Land Tax (SCRD)		(40,663)	(42,005)	(43,391)	(1,888)	(1,951)
Community Recreation Imp Tax (SCRD)		(206,076)	(212,877)	(219,901)	(95,906)	(99,071)
Fire Protection - Imp Dist - Pender		(1,713)	(1,770)	(1,828)	(273,570)	(282,597)
Fire Protection - Imp Dist - Sechelt		(87,005)	(89,876)	(92,842)	(19,984)	(20,643)
SCRD Water Tax Levies		(77,700)	(80,264)	(82,913)	(85,649)	(88,475)
SCRD Water User Fees		(145,955)	(150,772)	(155,747)	(160,887)	(166,196)
North & South Pender Water Taxes		(6,690)	(6,911)	(7,139)	(7,374)	(7,618)
North & South Pender Water User Fees		(14,380)	(14,855)	(15,345)	(15,851)	(16,374)
Library - District of Sechelt		(17,851)	(17,888)	(18,826)	(19,447)	(20,089)
Regional Hospital Taxes - SC		(28,240)	(29,172)	(30,135)	(1,820)	(1,880)
Regional Hospital Taxes - PR		(1,651)	(1,705)	(1,762)	(19,447)	(20,089)
Economic Development - SC		-	-	-	-	-
BC Assessment Authority Taxes		(16,345)	(16,884)	(17,442)	(18,017)	(18,612)
Total Taxation for Other Governments		(1,447,971)	(1,495,202)	(1,544,891)	(1,584,191)	(1,636,469)

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<i>Less: Transfers to Other Governments</i>						
Provincial School Taxes		537,393	555,127	573,446	592,370	611,918
SCRD Com Rec Imp Tax (SCRD)		206,076	212,877	219,901	227,158	234,654
SCRD Com Rec Land Tax (SCRD)		40,663	42,005	43,391	44,823	46,302
Fire Protection - Imp Dist - Pender		1,713	1,770	1,828	1,888	1,951
Fire Protection - Imp Dist - Sechelt		87,005	89,876	92,842	95,906	99,071
Regional District Taxes - SC		248,180	256,370	264,830	273,570	282,597
Regional District Taxes - qathet		18,129	18,727	19,345	19,984	20,643
SCRD Water Tax		77,700	80,264	82,913	85,649	88,475
SCRD Water User Fees		145,955	150,772	155,747	160,887	166,196
North & South Pender Water Tax		6,690	6,911	7,139	7,374	7,618
North & South Pender Water User Fees		14,380	14,855	15,345	15,851	16,374
Regional Hospitals - SC		28,240	29,172	30,135	31,129	32,156
Regional Hospitals - PR		1,651	1,705	1,762	1,820	1,880
Library - District of Sechelt		17,851	17,888	18,826	19,447	20,089
Economic Development - SC		0	0	0	0	0
BC Assessment Authority		16,345	16,884	17,442	18,017	18,612
<i>Total Transfers to Other Governments</i>		<i>1,447,971</i>	<i>1,495,202</i>	<i>1,544,891</i>	<i>1,595,873</i>	<i>1,648,537</i>
<i>Net Taxation for Other Governments</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Taxation		(918,692)	(1,019,055)	(1,051,201)	(1,116,787)	(1,142,981)
User Fees						
SBL 23 Water User Fees		(20,900)	(20,900)	(20,900)	(20,900)	(20,900)
SIB for SBL 23 Water User Fee (\$600 per 3 SIB prop.)		(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
District of Sechelt Sewer User Fees (sNGD portion)		(160,124)	(163,326)	(166,593)	(169,925)	(173,323)
Port Stalashen Operation and Maintenance (MB)		(50,000)	(120,000)	(120,000)	(120,000)	(120,000)
CIB loan repayment (2024 first year) SIB portion		-	(334,507)	(341,197)	(348,021)	(354,982)

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
	CIB loan repayment SIGD portion	-	(123,722)	(126,196)	(128,720)	(131,295)
	Asset Replacement Reserve SIGD portion	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)
	Asset Replacement Reserve SIB portion	(44,530)	(44,530)	(44,530)	(44,530)	(44,530)
	Total User Fees	(293,824)	(825,255)	(837,687)	(850,366)	(863,300)

SECHLT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue from Own Sources						
	Business Licences	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
	Interest Income	(93,900)	(96,999)	(100,200)	(103,506)	(106,922)
	Penalties on Current Taxes	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
	Interest on Taxes in Arrears	(200)	(300)	(300)	(300)	(300)
	School Tax Commission	(2,500)	(2,583)	(2,668)	(2,756)	(2,847)
	Other Income	(26,000)	(26,858)	(27,744)	(28,660)	(29,606)
	Other Income - PW Supervisor Reimbursement					
	Other Income - Garbage recovery SIB portion	(40,000)	(41,320)	(42,684)	(44,092)	(45,547)
	Other Income - Recycle BC	(15,000)	(15,495)	(16,006)	(16,535)	(17,080)
	SIB contrib. for SBL 23 Water (Entire amt is from SIB+ Gra	(194,332)	(194,332)	(194,332)	(194,332)	(194,332)
	SIGD recovery for DOS Sewer User Fees	(56,260)	(57,385)	(58,533)	(59,704)	(60,898)
	External Contribution from CIB Loan	(5,844,293)				
	Total Revenue Own Sources	(6,287,485)	(450,271)	(457,466)	(464,884)	(472,531)
Government Transfers						
	Small Communities Grant	(295,000)	(295,000)	(295,000)	(295,000)	(295,000)
	Gas Tax (CWF) Grant	(88,400)	(88,400)	(88,400)	(88,400)	(88,400)
	LGCAP Grant	(45,082)	(45,082)	(45,082)	(45,082)	(45,082)
	BC Growing Communities Fund	(783,000)				
	Total Government Transfers	(1,211,482)	(428,482)	(428,482)	(428,482)	(428,482)

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
TOTAL REVENUE		(8,711,483)	(2,723,064)	(2,774,836)	(2,860,519)	(2,907,294)
EXPENDITURES						
General Government Services						
Legislative						
Advisory Indemnities		18,000	18,594	19,208	19,841	20,496
Advisory Travel		500	517	534	551	569
Council Remuneration		115,000	118,795	122,715	126,765	130,948
Elections & Referendums		10,000			10,000	
Total Legislative		143,500	137,906	142,456	157,157	152,014
Administrative						
Conferences, Prof Development, Travel		25,000	25,825	26,677	27,558	28,467
SIB Admin Charges		80,095	82,738	85,468	88,289	91,202
HOG collections		1,000	1,000	1,000	1,000	1000
Admin Benefits		54,220	56,009	57,858	59,767	61,739
Admin Wages		348,168	359,658	371,526	383,787	396,452
Telecommunications		1,800	1,859	1,921	1,984	2,050
Insurance		12,000	12,396	12,805	13,228	13,664
Muniware - Accounting/Tax software		6,000	6,198	6,403	6,614	6,832
Memberships		3,500	3,616	3,735	3,858	3,985
Office Expenses		7,500	7,748	8,003	8,267	8,540
Interest on Tax Prepayments		600	620	640	661	683
Allowance for Doubtful Debt		4,500	4,500	4,500	4,500	4,500
Grants in Aid		10,000	10,000	10,000	10,000	10,000
Council Contingency		10,000	10,330	10,671	11,023	11,387
Total Administrative		564,383	582,496	601,207	620,535	640,502

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<i>Professional Fees</i>						
	Audit	60,000	61,980	64,025	66,138	68,321
	Legal	35,000	36,155	37,348	38,581	39,854
	Legal - SBL 23 Water (from 2019 one time charge)					
	Consultant Fees	35,000	36,155	37,348	38,581	39,854
	Consultant - Asset Management Plan	10,000	10,330	10,671	11,023	11,387

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
	Consultant - Grant Applications	5,000	5,165	5,335	5,512	5,693
	<i>Total Professional Fees</i>	145,000	149,785	154,728	159,834	165,108
	Total General Government Services	852,883	870,187	898,391	937,527	957,624
Transportation and Public Works Services						
<i>Roads Maintenance and Tree Removal</i>						
	Drainage & Culverts	10,000	10,330	10,671	11,023	11,387
	Road Maintenance	25,000	25,825	26,677	27,558	28,467
	Road Graveling & Grading	15,000	15,495	16,006	16,535	17,080
	Tsawcome Road & Trees	10,000	10,330	10,671	11,023	11,387
	Sechelt Roads & Trees	1,000	1,033	1,067	1,102	1,139
	Suahbin Roads & Trees	3,800	3,925	4,055	4,189	4,327
	Coqueneets Road & Trees	8,000	8,264	8,537	8,818	9,109
	<i>Total Roads Maintenance & Tree Removal</i>	<i>72,800</i>	<i>75,202</i>	<i>77,684</i>	<i>80,248</i>	<i>82,896</i>
<i>Street Lighting / Street and Traffic Signs</i>						
	Street Lighting	20,000	20,660	21,342	22,046	22,774
	Traffic Signal Lights	1,900	1,963	2,027	2,094	2,163
	Signs	1,800	1,859	1,921	1,984	2,050
	<i>Total Street Lighting / Street and Traffic Signs</i>	<i>23,700</i>	<i>24,482</i>	<i>25,290</i>	<i>26,125</i>	<i>26,987</i>
<i>Public Works Services</i>						
	PW Supervisor Wages	92,696	95,755	98,915	102,179	105,551
	PW Supervisor Benefits	19,466	20,108	20,772	21,457	22,166
	Engineering Fees	25,000	25,825	26,677	27,558	28,467
	PW-Other	3,500	3,616	3,735	3,858	3,985
	PW Truck Operation/Maintenance	2,500	2,583	2,668	2,756	2,847

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
	<i>Total Public Works Services</i>	143,162	147,886	152,767	157,808	163,016
	Total Transportation and Public Works Services	239,662	247,571	255,741	264,180	272,898
Environmental Services						
<i>Garbage Collection and Disposal</i>						
	Garbage Collection	140,000	144,620	149,392	154,322	159,415
	Spring/Fall Cleanup	10,000	10,330	10,671	11,023	11,387
	<i>Total Garbage Collection & Disposal</i>	150,000	154,950	160,063	165,345	170,802
<i>Recycling</i>						
	Recycling Pickup Program	39,029	40,317	41,647	43,022	44,442
	Zero Waste Program	-	-	-	-	-
	<i>Total Recycling</i>	39,029	40,317	41,647	43,022	44,442
	Total Environmental Services	189,029	195,267	201,711	208,367	215,243
Other Services						
<i>Mapping</i>						
	GIS - Consultants (carry forward)	20,000	20,660	21,342	22,046	22,774
	<i>Total Mapping</i>	20,000	20,400	20,808	21,224	21,649
	SIB for Ted Dixon Park (carry forward)	27,711	28,265	28,831	29,407	29,995
	Total Other Services	47,711	48,665	49,639	50,631	51,644
SBL 23 Water Service						

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
	SBL 23 Water Service (Water charges & mainten.)	10,640	10,640	10,640	10,640	10,640
	Total SBL 23 Water Service	10,640	10,640	10,640	10,640	10,640
Sanitary Sewer Services						
	Treatment & Disposal (DoS Sewer user fees)	216,384	220,712	227,995	235,519	243,291
	Port Stalashen Operation/Maintenance (MB)	50,000	120,000	120,000	120,000	120,000
	CIB Loan repayment total first in 2024	-	458,229	467,394	476,741	486,276
	Port Stal Maint - Insurance	15,000	15,495	16,006	16,535	17,080
	Sewer Flow Meters (Hydro and Operations/Maint)	8,000	8,264	8,537	8,818	9,109
	Total Sanitary Sewer Services	289,384	822,700	839,932	857,613	875,757
Fiscal Services						
	Bank Charges & Interest	3,598	3,717	3,839	3,966	4,097
	Total Fiscal Services	3,598	3,670	3,743	3,818	3,895
	TOTAL OPERATING EXPENDITURES	1,632,906	2,198,699	2,259,796	2,332,777	2,387,701
	Amortization - TCA	127,345	127,345	127,345	127,345	127,345
	Add Back Amortization (Non Cash Expense)	(127,345)	(127,345)	(127,345)	(127,345)	(127,345)

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN						
		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
		-	-	-	-	-
(SURPLUS) DEFICIT BEFORE CAPITAL PROJECTS / TRANSFER TO RESERVES		(7,078,577)	(524,365)	(515,039)	(527,742)	(519,594)
Transfers From Surplus						
	General Surplus for Operating	(345,680)	(79,816)	(90,743)	(69,693)	(89,549)
	General Surplus for Chapman Creek	(30,000)				
	From General Surplus to Paving Mission Road	(10,000)				
	From Port Stalashen Surplus for Ext. Contribution					
	Total Transfers From Surplus	(385,680)	(79,816)	(90,743)	(69,693)	(89,549)
Transfers From Reserves						
	CWF (Gas Tax) for E Porpoise Bay/Bayview storm & sewer	(86,000)				
	LGCAP Grant for Coqueneets Waterfront erosion	(5,000)				
	General Surplus for Election				(10,000)	
	Infrastructure Reserve for Sewer Flow & Conservation Analysis	(140,000)				
	Total Transfers From Reserves	(231,000)	-	-	(10,000)	
Capital Expenditures						
	Tsawcome Property Storm/Pond (+ Mission Rd paving)	10,000				
	Sewer Flow and Conservation analysis	140,000				
	Port Stalashen Plant Expansion	5,844,293				
	Chapman Creek Channel Restoration	30,000				
	SBL 23 Water	194,332				
	E Porpoise Bay/Bayview storm & sewer	86,000				
	Coqueneets Waterfront Erosion (LGCAP)	5,000				
	Total Capital Expenditures	6,309,625	-	-	-	
Transfers to Reserves						

SECHELT INDIAN GOVERNMENT DISTRICT - 2023-2027 DRAFT FINANCIAL PLAN					
	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Tsf to Gas Tax (CWF) Reserve	88,400	88,400	88,400	88,400	88,400
Surplus / Tsf to Small Community Reserve	295,000	295,000	295,000	295,000	295,000
Surplus / Tsf to Operating Reserves	6,500	6,500	6,500	6,500	6,500
Surplus / Tsf to Infrastructure Reserve	31,000	31,000	31,000	31,000	31,000
Surplus / Tsf to Equipment Reserve	5,000	5,000	5,000	5,000	5,000
Surplus / Tsf to SBL 23 Water Reserve	3,200	3,200	3,200	3,200	3,200
Surplus / Tsf to DoS Sewer Reserve	20,500	20,500	20,500	20,500	20,500
Interest allocated to Reserves	46,950	48,499	50,100	51,753	53,461
Surplus / Tsf to LGCAP Reserves	45,082	45,082	45,082	45,082	45,082
SBL1 WWTP Asset Replacement Reserve	61,000	61,000	61,000	61,000	61,000
BC Growing Communities Grant Reserve (one time)	783,000	-	-	-	-
Total Transfers to Reserves	1,385,632	604,181	605,782	607,435	609,143
TOTAL (SURPLUS) DEFICIT	-	0	(0)	(0)	0
FINANCIAL PLAN BALANCE	(0)	(0)	(0)	(0)	(0)

sNGD Five Year Financial Plan Bylaw No. 2023-01
Schedule “A” Five Year Financial Plan 2023-2027

SCHEDULE “B” TO BYLAW 2023-01

2023-2027 FINANCIAL PLAN STATEMENT OF REVENUE AND TAX POLICY

1. Proportion of total revenue derived from each revenue source:

- sNGD will build up reserves to fund major capital projects in order to reduce the need for significant increases in taxation.
- sNGD will evaluate alternate revenue sources with the aim of reducing reliance on property taxes.
- sNGD will consider sewer projects as a priority for the use of Gas Tax Grant funds

2. Distribution of property taxes among the property classes:

- sNGD will regularly review and compare sNGD’s tax distribution burden relative to other local jurisdictions in order to remain competitive.

3. Permissive Tax Exemptions:

- sNGD will consider applications for permissive tax exemptions from eligible organizations on an annual basis.
- sNGD will consider the benefit the organization provides to the community and the tax impact of granting an exemption in determining whether to approve the application for permissive tax exemption.