

2021-2025

SUNSHINE COAST REGIONAL DISTRICT

# FINANCIAL PLAN



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Sunshine Coast Regional District  
British Columbia**

For the Fiscal Year Beginning

**January 1, 2020**

*Christopher P. Morill*

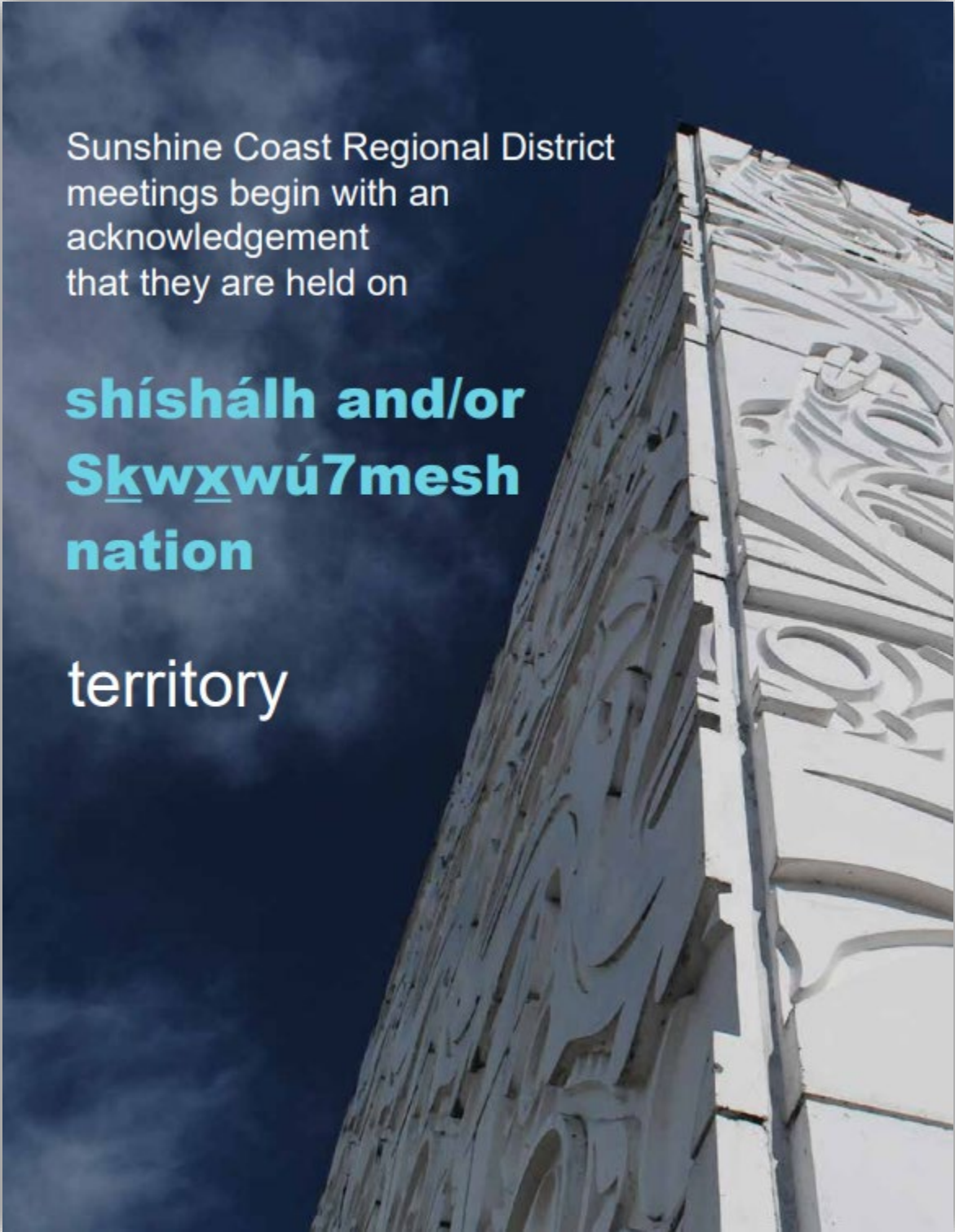
Executive Director

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Sunshine Coast Regional District  
meetings begin with an  
acknowledgement  
that they are held on

**shíshálh and/or  
Skwxwú7mesh  
nation**

territory

## Message from SCRD Board Chair Lori Pratt

As Board Chair of the Sunshine Coast Regional District (SCRD), it is my pleasure to present the 2021-2025 SCRD Financial Plan.

The SCRD Board adopted our budget on March 26, 2021. This occurred after two rounds of budget discussions which included information sessions with electoral areas and municipalities between both rounds. During these information sessions, the SCRD Board heard concerns directly from our community about tax increases but also that residents do not want any reduction to current service delivery.



At the Board level, this has been a year where we have started confronting a number of infrastructure challenges that are facing our region. Many of these decisions on expensive infrastructure upgrades which have had implications for our community have been taken out of our hands due to mandatory work that has to be done to maintain infrastructure and to ensure it continues to operate safely.

This year, the Board is moving ahead with 213 projects. Of these, 117 are new projects and 96 are projects that have been carried forward from 2020. In order to ensure the successful completion and ongoing supervision of these projects, in 2021 the SCRD will be adding 12.65 full time equivalent positions. This includes the 3.96 full time positions that were brought forward from 2020.

Whether it's investments in our volunteer fire departments or investment in key infrastructure such as the Chapman Creek Water Treatment Plant, the SCRD Board's focus is on building for the future of the region. This budget will allow us to address immediate challenges and to plan ahead as our Region continues to see significant growth.

A handwritten signature in black ink, appearing to read 'L. Pratt', written over a light blue rectangular background.

Lori Pratt  
Chair  
June, 2021

## Message from Chief Financial Officer Tina Perreault



It is my pleasure to submit the 2021-2025 Financial Plan for the Sunshine Coast Regional District (SCRD).

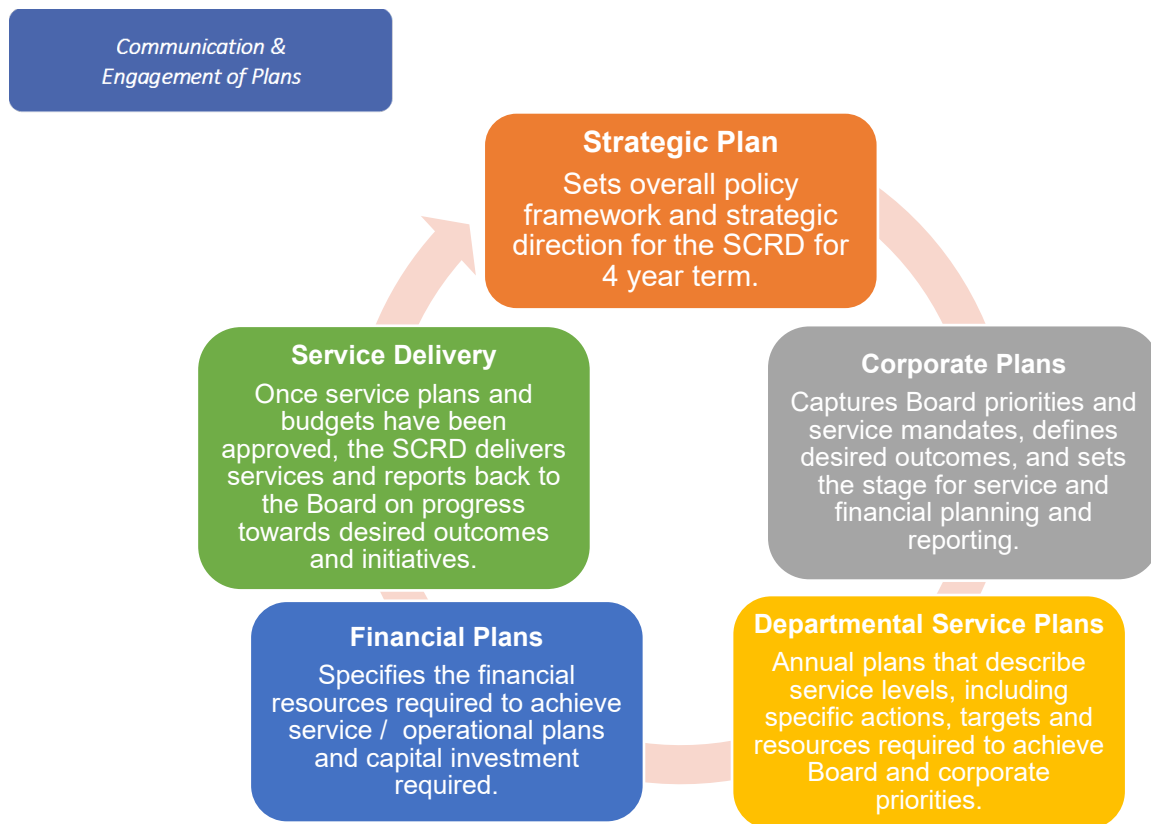
As with many in our community, the COVID-19 pandemic has resulted in new challenges, impacts, and risks for the SCRD. It is expected that these impacts will continue into 2021, resulting in operational and economic implications for many months and potentially years to come.

With the optimism of vaccines rolling out, and hopefully a 'new normal' on the horizon, it is of the utmost importance that the SCRD continues to provide timely information and financial reporting to our community and stakeholders to help them better understand challenges being faced in the Region.

### Financial Planning Process

Sections 374 and 375 of the *Local Government Act* requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The purpose of this report is to present information on factors which may affect the upcoming Financial Plan such as; external and internal considerations, taxation, user rates, and staff resourcing based on the SCRD Board's Strategic Plan priorities.

The process for development of the Sunshine Coast Regional District's (SCRD) Financial Plan begins with the Board's Strategic Plan and ends with service delivery. Each phase of the process includes a form of public engagement and communication.



## Financial Outlook

Although the Canadian and Provincial economy showed positive gains toward recovery from pre-pandemic in Q3 2020, several challenges still lie ahead. As the 2021 Budget was being prepared, British Columbia (B.C.) and most of the world was experiencing the ‘third-wave’ of the pandemic, however, as we head into June, we are seeing restrictions ease and a gradual re-opening. Housing activity and extraordinary government supports were key components to the broader recovery thus far.

The Province of BC received funds from the Federal Government as part of the ‘Safe Restart Agreement’. Part of this agreement will help local governments and transit. Per the Re-start Agreement, “B.C.’s funding share-totaling approximately \$809.7 million for municipal and transit services - will offset measures implemented or currently being developed to support B.C.’s local governments and public transportation service providers”. The SCRD received \$514,000 of Safe Restart funds of which it must reported on separately within the Financial Statements as well as an additional \$830,000 through BC Transit toward mitigating impacts to Transit related to COVID-19.

As of May 2021, the labour market in BC recovered 75% of the jobs lost during the pandemic, with unemployment rates for the Province at 7.0% and Vancouver Island/Coastal Region being at 6.6% ([source: BC Stats: Labour Force Survey-June 2021](#)). B.C. has some of the lowest unemployment rates of Canada which is a positive financial indicator, and a slow decline is expected into 2021 as re-openings continue.

Inflation is becoming a concern for several economists as government debt loads escalate. The Vancouver Consumer Price Indices (CPI) at the end of April 2021, 12-month average percent change is up 0.7% over 2020, with the Canadian average up 0.9% ([Source: BC Stats- April 2021](#)). Although CPI is one external economic indicator, generally local government spending does not align with consumer goods. Therefore, other considerations such as fuel, labour, construction, energy, and commodities are the segments which are most relevant.

Housing sales activity has increased, especially on the Sunshine Coast, but new housing stats have declined in recent months. This is likely due to the considerable increases in constructions costs and materials. This increase has been reflected in recent bids and tenders for SCRD projects. The average home sale price in B.C. has increased by 11.6% in 2020 compared to 2019.

Short term borrowing interest rates have decreased over the past year with the daily floating rate decreasing from 2.57% in January 2020 to the current rate of 1.32% at June 2021. Long term borrowing indices range from 1.47% for 10-year term to 2.25% for 20-year terms. It is likely rates will increase for 2021 as they are historically low. Staff have continued to monitor and update budgeted interest payments to reflect current rates prior to budget adoption.

Based on current trends, budgeted interest payments in 2021 for current short term borrowing will decrease slightly in the 2021-2025 Financial Plan, however, the SCRD is budgeted to take on a significant amount of new long-term and short term financing for new projects approved in 2020/2022 (Church Road well [370], water metering [370], new fire trucks [210], and Sechelt Landfill site remediation [350]).

Interest earned on investments year-to-date for SCRD funds range from .60% for short term placements up to 5.68% for longer term bonds.

Overall property assessments in the SCRD increased by 5.6% in 2021 with just less than 1% is due to growth in the region. Converted assessed values used to determine tax apportionment between areas increased by 5 % with Residential properties increasing more than other classes, resulting in a shift in taxation to this class from those that increased less than the average.

## **2021 Budget**

The SCRD moved forward with a budget to address key infrastructure challenges that the Board is confident will build a foundation that allows for growth and improved service delivery for the future of the region. These resulted in an ambitious work-plan with a total of 213 projects for 2021. Of these, 117 are new projects and 96 are projects that have been carried forward from 2020.



15 projects were deemed mandatory due to the need to bring a number of facilities and assets into Provincial and Federal regulatory compliance. These include:

- \$2.5 million to be spent on safely closing off a section of the Sechelt Landfill which has reached capacity
- Over \$400,000 on initial upgrades of the McNeil Lake Dam, Chapman Lake Dam and the Edwards Dam

In addition to the above, a number of other significant infrastructure projects will be proceeding in 2021 including:

- \$1.37 million for the next phase of groundwater investigations at Maryanne West Park and the Langdale Ferry Terminal
- \$1 million to replace the chlorination system at Chapman Creek Water Treatment Plant
- \$213,000 on an updated Regional Water Supply Plan
- \$350,000 on the development of additional water supply wells at Eastbourne Water System
- \$220,000 for upgrades to breathing apparatus for Roberts Creek Volunteer Fire Department
- \$180,000 for benefits for volunteer firefighters along the Coast.
- Over \$3 million to replace Coopers Green Hall in Halfmoon Bay. Over two million dollars of this funding will be coming from a grant in addition to over \$350,000 raised by the community.

In order to ensure the successful completion and ongoing supervision of these projects, the SCRD will be adding 12.65 full time equivalent positions for 2021.

This resulted in:

- A total budget for 2021 of \$49 million for operating and \$35 million capital. The Water and Wastewater capital is budgeted at \$23 million with over \$5 million for Recreation and Culture
- Overall property tax increased 15.63% over 2020.
- Rural area refuse collection user rates increased 9% as a result of the new curbside organics program.
- Combined user rates and parcel taxes for the Regional water system increased by \$71, \$208 for the North Pender and \$85 for the South Pender water system.
- Parcel taxes for Community Recreation went up \$5 to \$117 and Pender Harbour Pool Parcel taxes stayed at \$17.

The Sunshine Coast Regional District continues to strive for excellence in financial management, reporting and transparency in budgeting as demonstrated by receiving the Distinguished Budget Presentation Award Program for the past two years. The goal is to continue to provide information to the public to build accountability and value for the services they receive.

Respectfully,

A handwritten signature in black ink, appearing to read 'Tina Perreault', with a stylized, flowing script.

Tina Perreault, C.P.A., C.M.A.  
General Manager Corporate Service and Chief Financial Officer  
June 9, 2021

## A. Introduction & Get to know the SCRD



## Introduction

The development of the Sunshine Coast Regional District's (SCRD) Financial Plan is guided by the Board's Strategic Plan which considers emerging trends and issues that affect the entire Sunshine Coast.

The 2019-2023 Strategic Plan was updated on October 10, 2020 and highlights five strategic focus areas: Engagement and Communication; Asset Stewardship, Advocacy, Working Together and Community Resilience and Climate Change Adaptation.

The 2021-2025 Financial Plan document provides an overview of the Sunshine Coast's governance structure, projects and initiatives being implemented in the community and the SCRD's financial planning process and financial policies which work toward financial sustainability. Financial information is a detailed Five-Year Financial Plan, including operational and capital plans for over 45 distinct services delivered by the SCRD.

The Local Government Act Sections 374 and 375 require Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the Plan.

This year, as part of the budget process, there were a number of virtual public information sessions, media releases, social media posts and advertisements in local media with budget information provided. The Financial Plan, in the form of a bylaw, must be adopted by March 31 of each year.

For 2021, 117 new projects were proposed and included in the 2021-2025 Financial Plan. 96 projects approved in prior years have been carried forward into the Financial Plan and do not have additional financial implications.

Overall taxation funding for the 2021 budget increased \$3,307,933 or 15.63% from the 2020 approved budget. A detailed analysis is included in the "Tax by Area and Service" summary on page 59.

## SCRD Fast Facts



### Governance

The SCRD provides Regional Government to over 30,000 people in three municipalities and five rural areas



### Our History

The SCRD was incorporated in 1967 and was established to create partnerships between local governments on the Sunshine Coast.



### Advancing Interests

The SCRD acts as 'a vehicle' to help advance the interests of the region as a whole



### SCRD Board of Directors

The SCRD's Board is made up of nine directors. SCRD Board elections take place every four years.



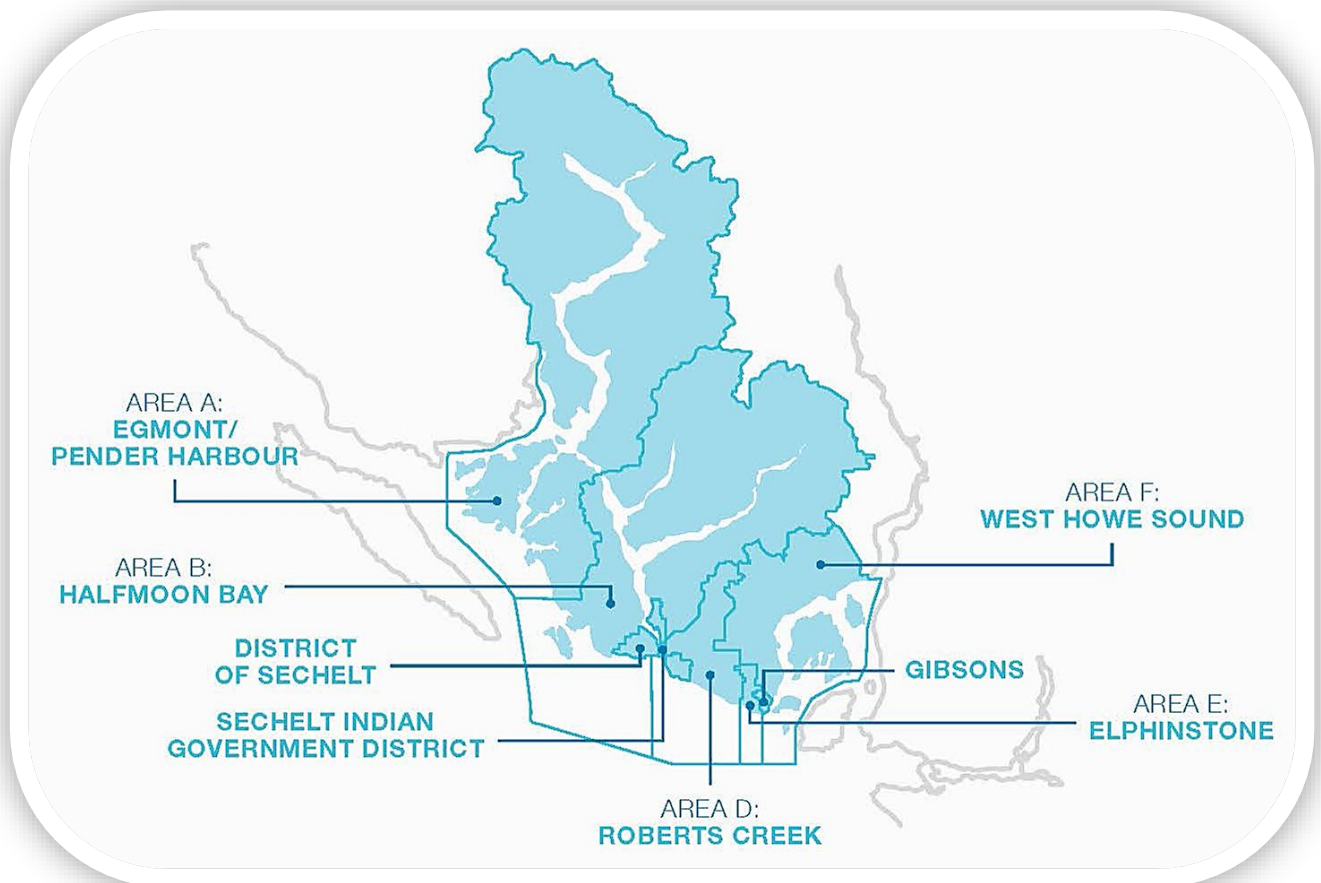
### Providing Services

The SCRD provides services to municipalities and rural areas right across the Sunshine Coast.



### Strategic Plan

The SCRD follows a five-year Strategic Plan which guides decision making and allocation of resources





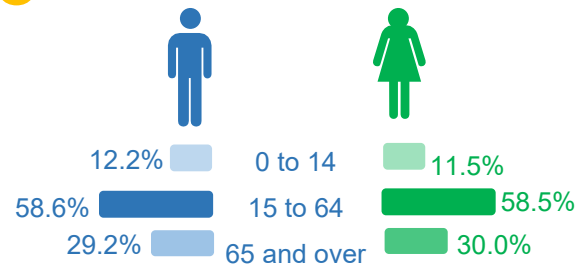
## SCRD at a Glance

(Source: Statistics Canada, 2016 Census)



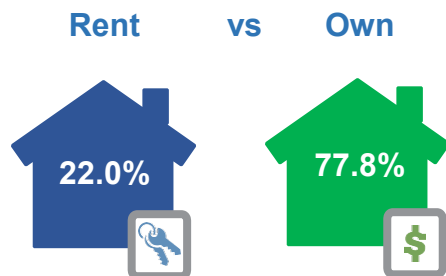
Population  
**29,970**

### Demographics by age and gender



### Marital status

Married	48.6%
Single	19.5%
Common Law	12.4%
Divorced	9.0%
Widowed	7.0%
Separated	3.4%



### Total Property Assessment Values

Rural Total	<u>\$8,259,633,847</u>
Municipal Total	<u>\$5,712,027,947</u>
SCRD Total	<u>\$13,971,661,794</u>

Source: BC Assessment (2021 revised roll)

## Strategic Focus Areas

The 2019-2023 Strategic Plan reflects the collective vision of the SCRD Board of Directors and provides strategies to guide the SCRD's decisions and allocation of resources. The plan also supports and encourages collaboration among our partners and community stakeholders in the pursuit of Regional goals and aspirations.

Each expenditure outlined in the budget aligns with a focus area from the Strategic Plan.




## Upcoming projects

In the coming year, SCRD staff will tackle over two hundred projects. These projects range from equipment purchases to ensure our Fire Departments can respond to emergencies throughout the Region, to projects aimed at making the SCRD a more sustainable, environmentally focused place to live. A number of these projects can be seen below with some of the larger projects covered more in-depth.




## Sechelt Landfill



In 2021, the SCRD will commence work on a number of projects at the Sechelt Landfill. These include remediation work on sinkholes that have formed at the landfill and are causing significant safety issues. This work, along with the regulated closure of a portion of the landfill that has reached capacity and construction of a new drop off area for residents and businesses using the landfill will result in \$3.5 million being invested.



An aerial photograph of a dam structure surrounded by dense green forest. A concrete walkway with metal railings leads to a small structure on the dam. Water is cascading over the dam's spillway. A road with several vehicles is visible in the lower right corner.

In 2021, four dams operated by the SCRD as part of our water supply system require upgrades. This work is necessary to ensure the dams meet Dam Safety Regulations and the upgrades are also integral to improving the safety of the dams. Upgrades to the dams located at Chapman Lake, McNeil Lake and Edwards Lake will cost just over \$1.9 million.

## SCRD Dams



A photograph of an indoor swimming pool area. In the foreground, there is a pool with a tiled edge and a drain. A large, dark rock formation is in the water. A tall, decorated Christmas tree stands in the pool. In the background, there is a wooden wall, a red slide, and a glass-enclosed area. The ceiling has exposed pipes and lights.

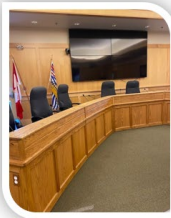
## Recreation Services

In the coming year, significant investments are required in SCRD recreation facilities. These include ongoing building repairs at our pools and upgrades to infrastructure such as heat and circulation pumps.

In addition, SCRD staff will be looking to implement a review of programming at the recreation centres to ensure we continue to meet the needs of the community.

## SCRD Services

Across the Sunshine Coast, 45 distinct services are delivered to residents by SCRD staff. These services are funded through property taxes, parcel taxes, user fees and other sources of revenue. The costs of each service are recovered only from the area that benefits from that service. Some of the services provided by the SCRD involve all Electoral Areas and Municipalities while others pertain to specific areas.



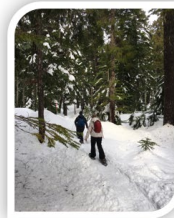
### General Government Services

- Administration
- Finance
- Building Maintenance
- Human Resources
- Information Services
- Feasibility Studies
- Hospital District Admin
- Grants in Aid
- Elections



### Protective Services

- Bylaw Enforcement
- Smoke Control
- Fire Protection
- 9-1-1 Emergency Telephone
- Emergency Planning
- Animal Control



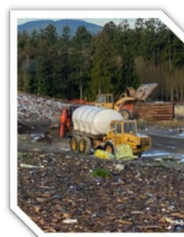
### Recreation & Cultural Services

- Pender Harbour Pool
- School Facilities
- Gibsons & Area Library
- Museum Funding
- Library Funding
- Community Recreation Facilities
- Community Parks
- Bicycle & Walking Parks
- Regional Recreation Programs
- Dakota Ridge Winter Recreation



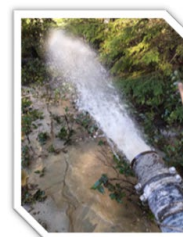
### Transportation Services

- Public Transit
- Maintenance Facility
- Regional Street Lighting
- Local Street Lighting
- Ports Service



### Environmental Services

- Regional Solid Waste
- Refuse Collection



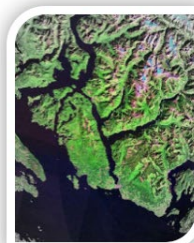
### Water Services

- Regional Water Services
- North Pender Water Service
- South Pender Water Service
- Wastewater Treatment Plants



### Public Health Services

- Cemeteries
- Pender Harbour Health Clinic



### Planning & Development Services

- Regional Planning
- Rural Areas Land Use Planning
- Geographic Information Services
- Civic Addressing
- Heritage Preservation
- Building Inspection Services
- Economic Development

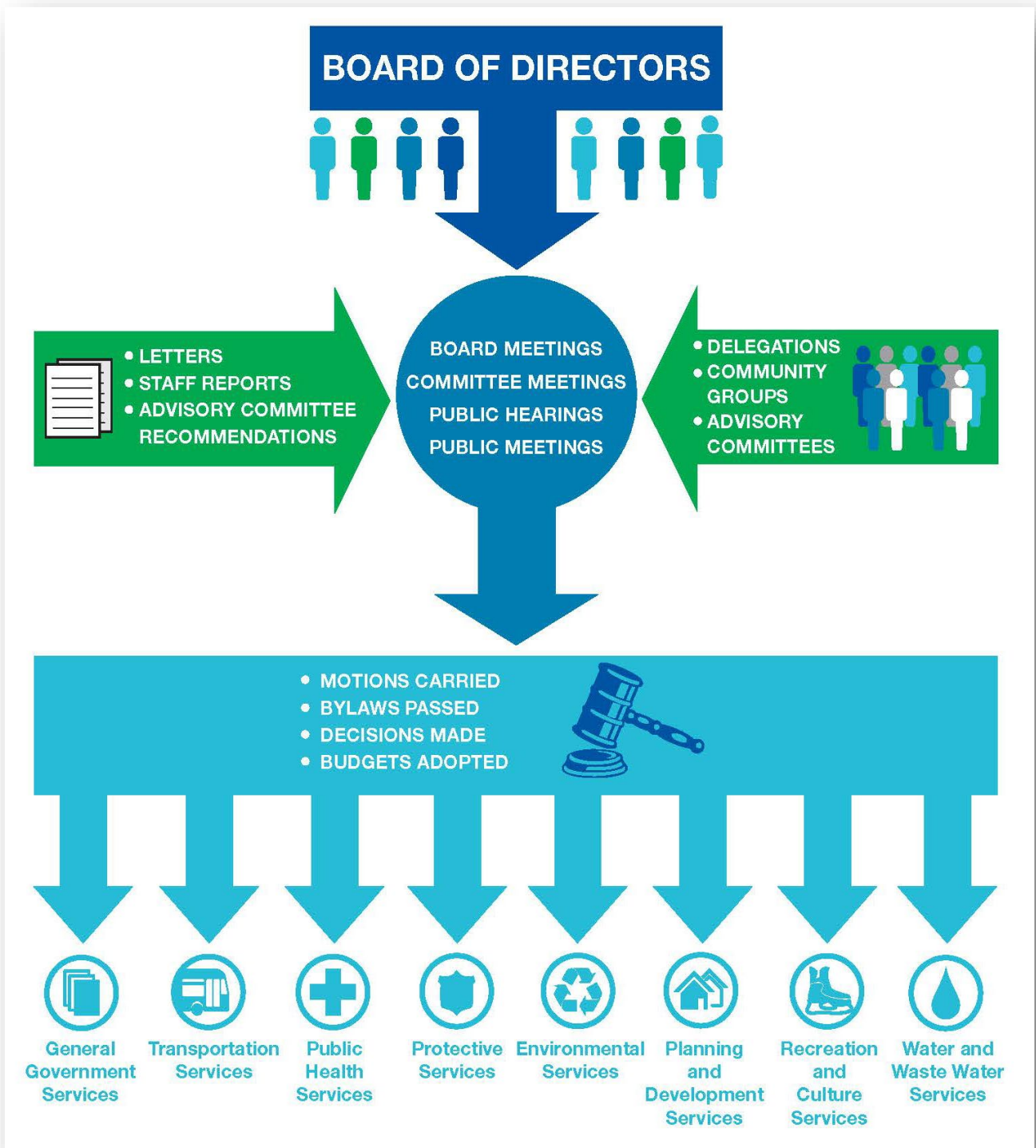


### Additional Responsibilities

- Hillside Industrial Park
- Regional Hospital District

## How does the SCRD work?

The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.





## Sunshine Coast Regional District Board of Directors



**Lori Pratt, Chair**  
Director, Halfmoon Bay  
(Area B)

The Board is made up of nine directors, one from each Electoral Area and those appointed by the member municipalities. Electoral Area Directors are elected for a four-year term; and Municipal Directors from the Town of Gibsons, the District of Sechelt, and Sechelt Indian Government District, are appointed by their councils.

Board meetings are held twice a month and are open to the public.

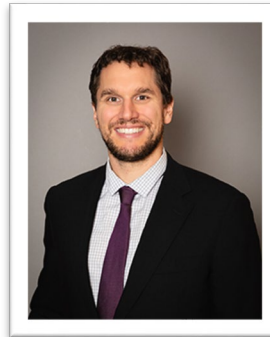
Every November, a Chair and Vice-Chair are elected from among the nine Directors. The Chair is then responsible for selecting the Chairs for the Standing Committees of the Board.



**Darnelda Siegers**  
**Vice-Chair**  
Director  
District of Sechelt



**Leonard Lee**  
Director  
Egmont/Pender  
Harbour  
(Area A)



**Andreas Tize**  
Director  
Roberts Creek  
(Area D)



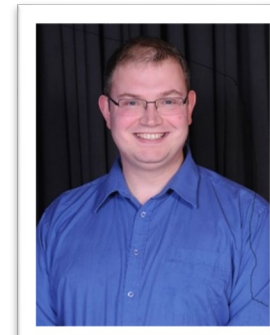
**Donna McMahon**  
Director Elphinstone  
(Area E)



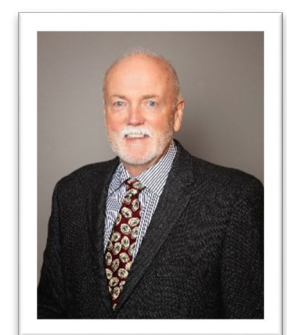
**Mark Hiltz**  
Director  
West Howe Sound  
(Area F)



**hiwus Warren Paull**  
Director  
Sechelt Indian  
Government District



**Alton Toth**  
Director  
District of Sechelt

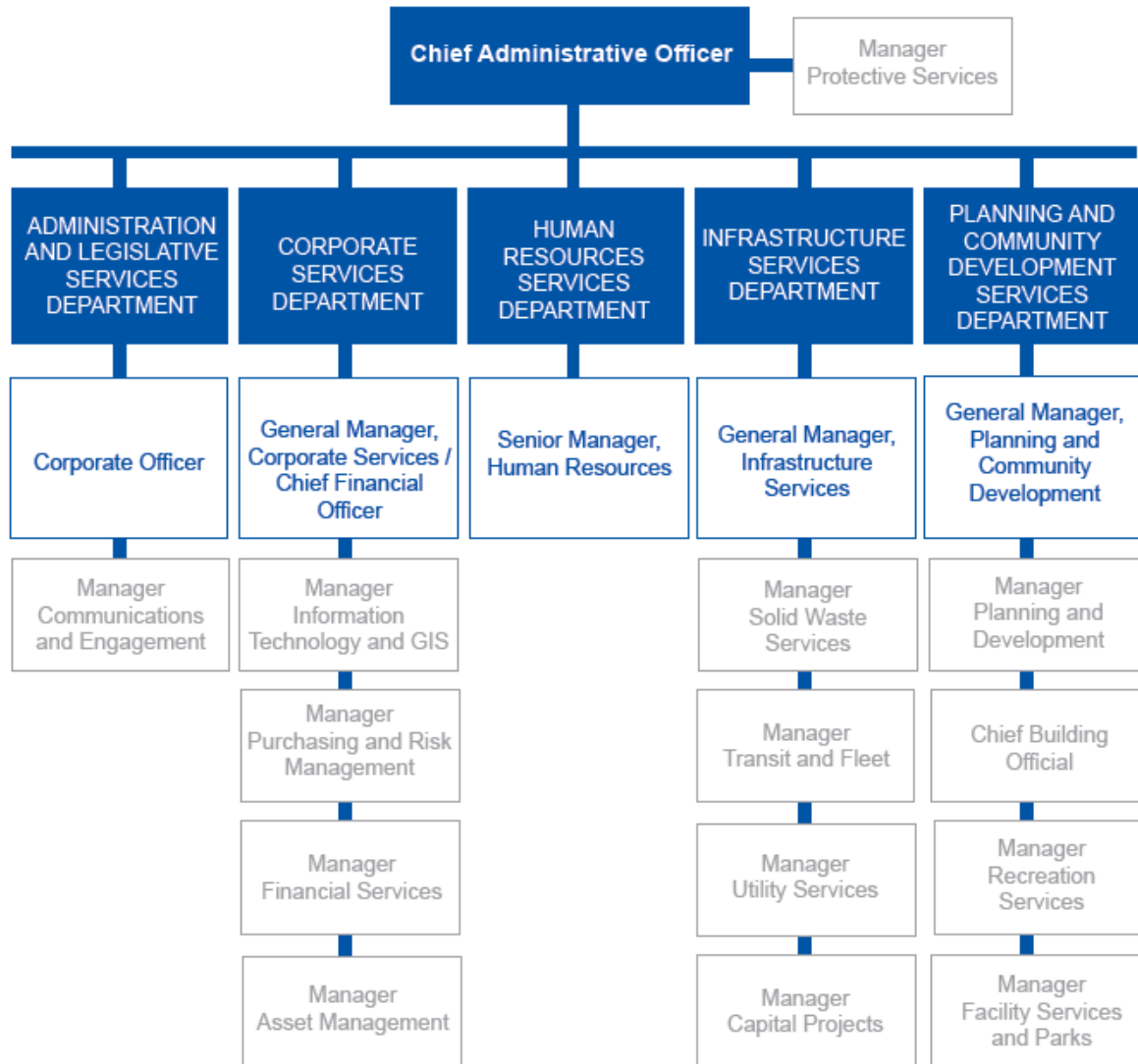


**Bill Beamish**  
Director  
Town of Gibsons

## Organizational Structure

The SCR D employs 296 people (215.16 full time equivalents) who work to provide services to residents within the SCR D each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

The SCR D also has 164 dedicated volunteers who work in areas such as the Fire Departments and Dakota Ridge.







## **B. Electoral Areas & Member Municipalities at a Glance**





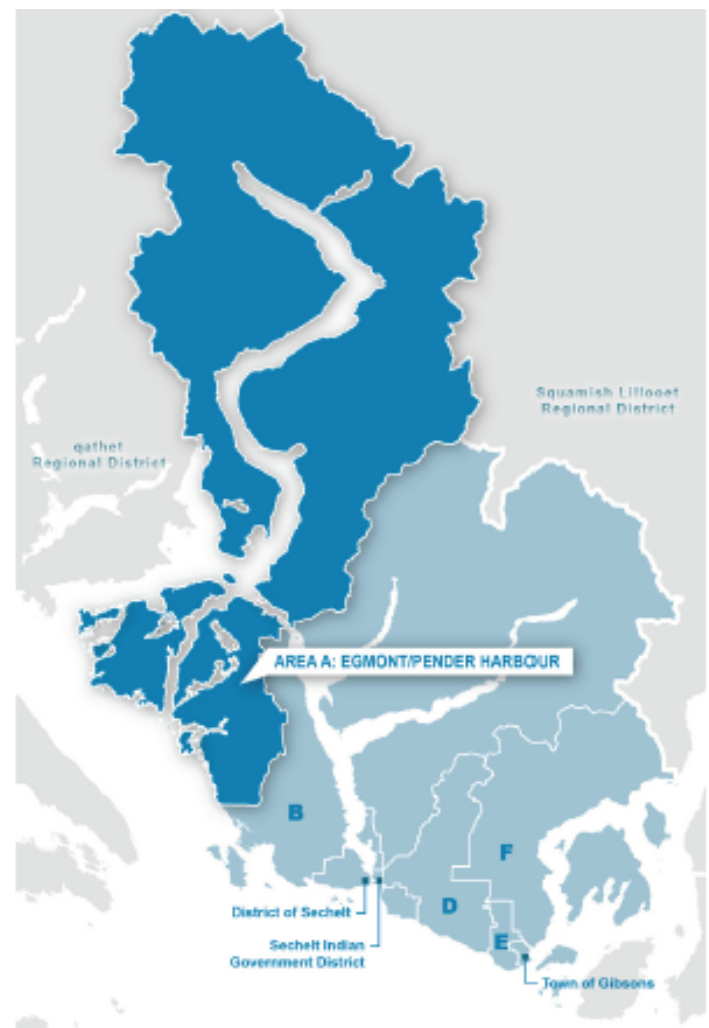
## Area A: Egmont and Pender Harbour

Located at the northern end of the Sunshine Coast Peninsula, the Pender Harbour area is a complex maze of inlets, islands, coves, and lakes. With more than 100 miles of shoreline reaching three miles inland, the Egmont/Pender Harbour area is home to several marinas and numerous tourist accommodations, artists' studios, local shops, restaurants, a health centre and the School of Music.

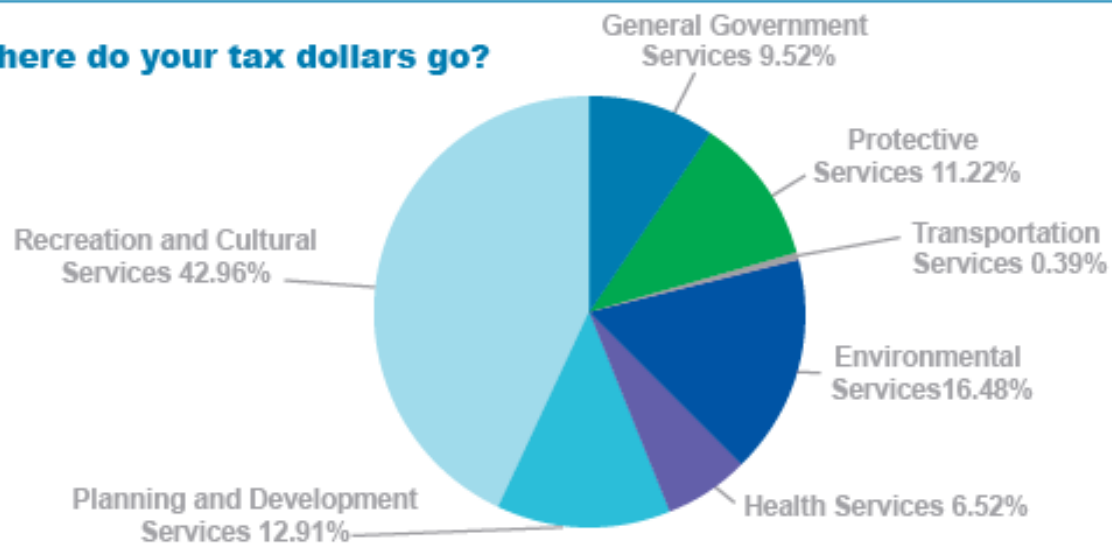
There are several fresh water swimming lakes in the area, as well as extensive hiking and mountain bike trails and diving spots.

The scattered community of settlements clustered around the actual harbour includes Madeira Park, Beaver Island, Garden Bay and Irvines Landing. To the north are Kleindale, Sakinaw Lake, Ruby Lake, Earl's Cove, Egmont, Skookumchuck Narrows and the waterways up Jervis Inlet.

Population 2,624 (2016 Census)  
Growth Rate -2% (2011 Census)  
Dwellings 1,381 occupied private dwellings  
Area 1,901 sq. km.



### Where do your tax dollars go?



## Electoral Area A - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Area A	\$ 1.65
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 0.96
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Bylaw Enforcement	\$ 3.09
Egmont & District Fire Protection <sup>D</sup>	\$ 97.97
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
<b>Transportation Services</b>	
Regional Street Lighting	\$ 0.39
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
Pender Harbour Health Clinic	\$ 7.23
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Rural Planning	\$ 11.21
Heritage Conservation	\$ -
Building Inspection	\$ 0.00
Economic Development - Area A	\$ 3.43
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Pender Harbour Pool <sup>D1</sup>	\$ 77.61
Joint Use - School Facilities	\$ 0.02
Egmont/Pender Harbour Library Service	\$ 2.34
Museum Service	\$ 0.98
Community Parks	\$ 20.57
Area A Bike & Walking Paths <sup>I</sup>	\$ 1.79
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>D</sup> Only defined portion of area participates  
<sup>I</sup> Rate is applicable on assessed improvements only

2021 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services.		
Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Pender Harbour Pool Debt	\$ -	\$ 17.10
North PH Water Service	\$ 624.92	\$ 326.63
South PH Water Service	\$ 613.80	\$ 347.41
Regional Water Service	\$ 468.37	\$ 290.79
Greaves Road Waste Water	\$ 480.60	\$ 202.00
Canoe Road Waste Water	\$ 970.75	\$ 424.30
Lee Bay Waste Water	\$ 480.46	\$ 102.00
Merrill Crescent Waste Water	\$ 1,663.25	\$ 326.71
Lily Lake Village Waste Water	\$ 701.37	\$ 204.00
Painted Boat Waste Water	\$ 577.47	\$ 202.00
Sakinaw Ridge Waste Water	\$ 1,304.07	\$ 845.27
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

Ad valorem taxes and parcel taxes for recreation and water services are collected by the Provincial Surveyor of Taxes on rural tax notices and are remitted to the Regional District by August 1.

The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

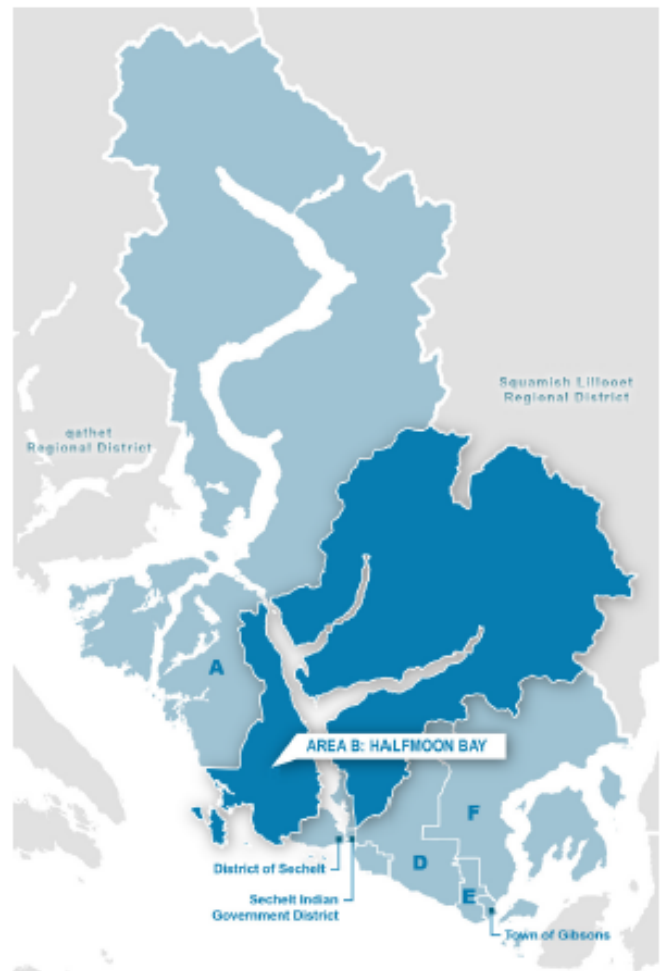
## Area B: Halfmoon Bay

The Halfmoon Bay Area is located northwest of the District of Sechelt. Stretching along the coast from Sargeant Bay on its southern perimeter, the area includes Porpoise Bay from Tuwanek to the Skookumchuk, Salmon and Narrows Inlet, Redroofs, Welcome Woods, Halfmoon Bay, Secret Cove and Wood Bay, which marks the northern perimeter of the area.

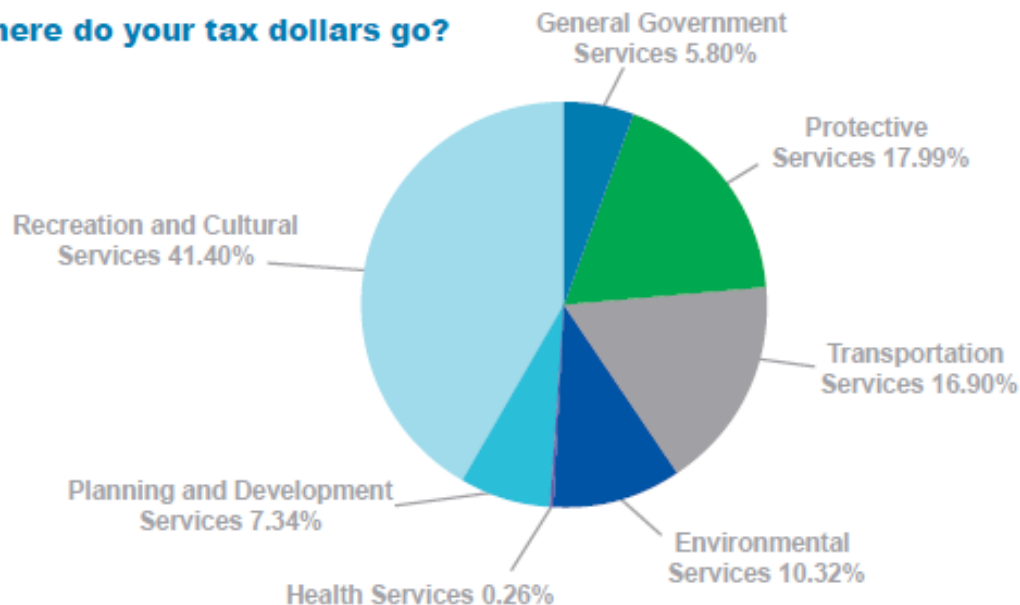
Gentle bays and coves provide several protected harbours for marine traffic; the area includes several parks as well as diving spots, hiking and mountain biking trails.

Electoral Area B also includes the Trail Islands, Merry Island, Franklin Island, North Thormanby Island, South Thormanby Island, Bertha Island, Capri Isle, France Islet, Grant Island, Jack Tolmie Island and Turnagain Island. Land use planning for these islands is the responsibility of the Islands Trust.

**Population: 2,726 (2016 Census)**  
**Growth rate: 1.9% (2011 Census)**  
**Dwellings: 1,247 occupied private dwellings**  
**Area: 1,271 sq. km.**



### Where do your tax dollars go?





## Electoral Area B - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Area B	\$ 1.53
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 0.96
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Bylaw Enforcement	\$ 3.09
Halfmoon Bay Smoke Control	\$ -
Halfmoon Bay Fire Protection <sup>D</sup>	\$ 46.94
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
Animal Control	\$ 0.72
<b>Transportation Services</b>	
Transit	\$ 21.37
Regional Street Lighting	\$ 0.39
Hydaway Street Lighting <sup>D</sup>	\$ 1.28
Ports	\$ 7.85
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Rural Planning <sup>D</sup>	\$ 11.21
Heritage Conservation	\$ -
Building Inspection	\$ 0.00
Economic Development - Area B	\$ 1.95
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D1</sup>	\$ 104.73
Joint Use - School Facilities	\$ 0.02
Halfmoon Bay Library Service <sup>D</sup>	\$ 8.30
Museum Service	\$ 0.98
Community Parks	\$ 20.57
Bicycle & Walking Paths <sup>I</sup>	\$ 1.70
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>D</sup> Only defined portion of area participates

<sup>I</sup> Rate is applicable on assessed improvements only

2021 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 116.80
Regional Water Service	\$ 468.37	\$ 290.79
Curran Road Waste Water	\$ 618.70	\$ 253.00
Jolly Roger Waste Water	\$ 832.54	\$ 152.00
Secret Cove Waste Water	\$ 712.57	\$ 152.00
Square Bay Waste Water	\$ 636.02	\$ 217.42
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

Ad valorem taxes and parcel taxes for recreation and water services are collected by the Provincial Surveyor of Taxes on rural tax notices and are remitted to the Regional District by August 1.

The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

## Area D: Roberts Creek

Roberts Creek is a residential and beach area located between the Elphinstone area and the District of Sechelt. It is known for its 9-km of shoreline, much of which includes sandy swimming beaches, and the Roberts Creek Mandala which is re-painted each year by 300 residents and visitors. The Roberts Creek community is centered around small shops and restaurants which provide a distinct village ambiance. The Roberts Creek Community Hall, a popular venue for dances, meetings and other events, was built in 1934 and is owned, operated and maintained by the community.

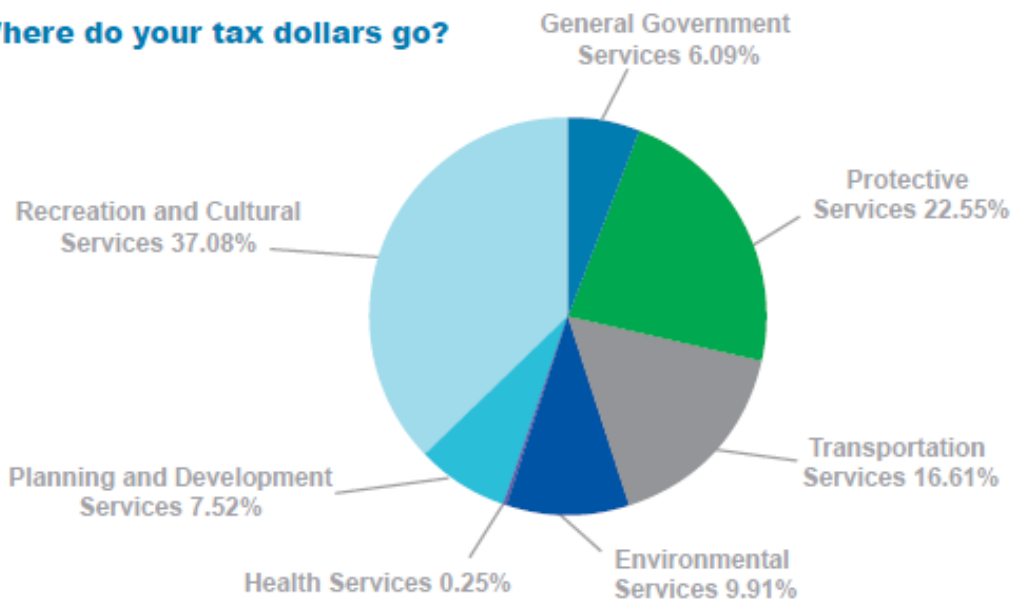
The area includes a paved bike path that runs parallel to the highway; a golf course, Cliff Gilker Park, a family-oriented hiking area.

Roberts Creek is also the location for several important regional amenities including Dakota Ridge, a winter recreation area offering 12-km of groomed snowshoe and cross-country ski trails, the "Sechelt" landfill, the SCRD's water intake and Seaview cemetery.



**Population: 3,421 (2016 Census)**  
**Growth rate: 5.5% (2011 Census)**  
**Dwellings: 1,508 occupied private dwellings**  
**Area: 143.6 sq. km.**

### Where do your tax dollars go?



## Electoral Area D - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Area D	\$ 1.77
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 0.96
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Bylaw Enforcement	\$ 3.09
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection <sup>D</sup>	\$ 40.29
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
Animal Control	\$ 0.72
<b>Transportation Services</b>	
Transit	\$ 21.37
Regional Street Lighting	\$ 0.39
Spruce Street Lighting <sup>D</sup>	\$ 6.23
Ports	\$ 8.12
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Rural Planning	\$ 11.21
Heritage Conservation	\$ -
Building Inspection	\$ 0.00
Economic Development - Area D	\$ 2.86
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>I</sup>	\$ 104.73
Joint Use - School Facilities	\$ 0.02
Roberts Creek Library Service	\$ 12.45
Museum Service	\$ 0.98
Community Parks	\$ 20.57
Bicycle & Walking Paths <sup>I</sup>	\$ 1.70
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>D</sup> Only defined portion of area participates  
<sup>I</sup> Rate is applicable on assessed improvements only

2021 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 116.80
Regional Water Service	\$ 468.37	\$ 290.79
RC Cohousing Waste Water	\$ 852.88	\$ 304.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

Ad valorem taxes and parcel taxes for recreation and water services are collected by the Provincial Surveyor of Taxes on rural tax notices and are remitted to the Regional District by August 1.

The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

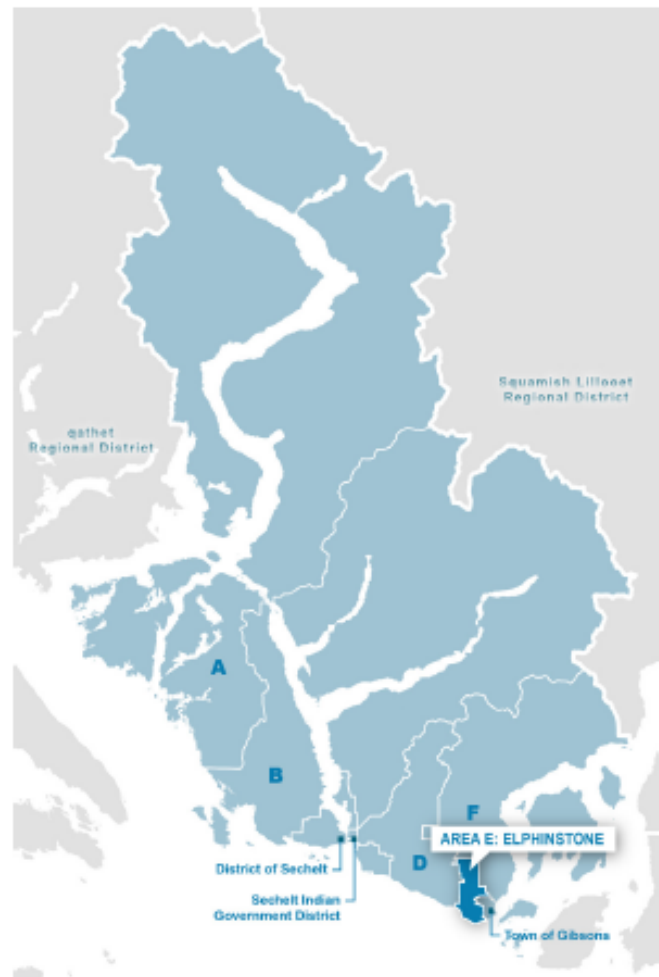
## Area E: Elphinstone

Elphinstone is a small, but populated area surrounding the north, west and south of Gibsons. The southernmost area in the SCRD, Elphinstone is home to an agricultural plateau where early farm settlements are still operational.

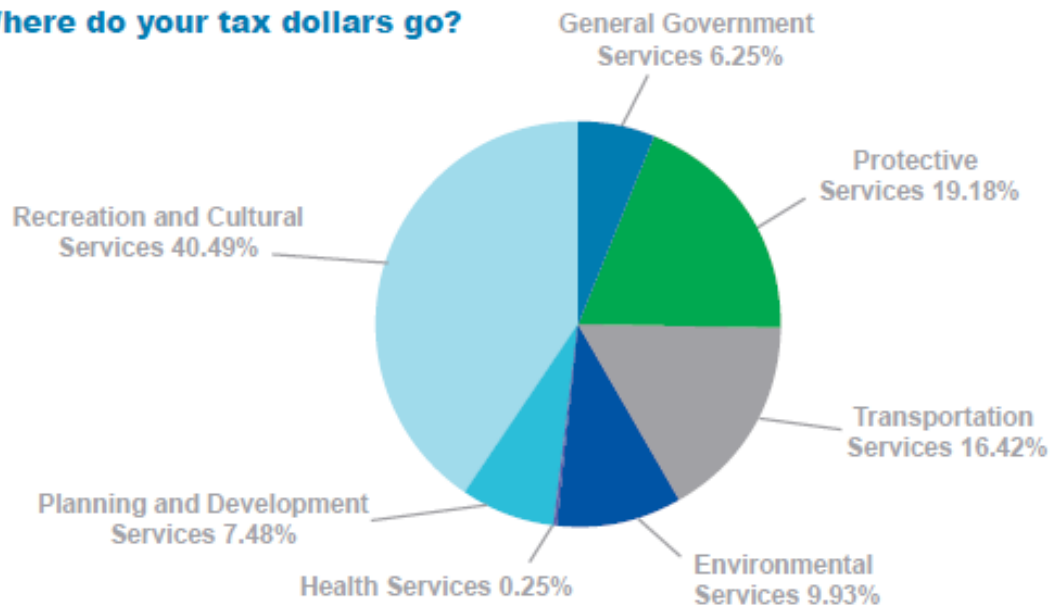
Elphinstone also includes large tracts of undeveloped land, small businesses, residential areas, parks and a pioneer cemetery.

There are several public beaches, parks, greenways, major creek corridors and ravines running throughout the area, which are linked together with walking and bicycle trails. The Ocean Beach Esplanade is a waterfront area that serves as a recreation focal point for the entire community; another major attraction along the Esplanade is Chaster House, a popular waterfront rental place for community and private events.

**Population: 3,664 (2016 Census)**  
**Growth rate: 5.2% (2011 Census)**  
**Dwellings: 1,549 occupied private dwellings**  
**Area: 21 sq.**



### Where do your tax dollars go?





## Electoral Area E - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Area E	\$ 2.21
Grant in Aid - Areas E & F	\$ 0.16
Grant in Aid - Community Schools	\$ 0.07
Grant in Aid - Greater Gibsons	\$ 0.12
UBCM/Elections	\$ 0.96
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Bylaw Enforcement	\$ 3.09
Gibsons & District Fire Protection <sup>D</sup>	\$ 33.46
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
Animal Control	\$ 0.72
<b>Transportation Services</b>	
Transit	\$ 21.37
Regional Street Lighting	\$ 0.39
Veterans Street Lighting <sup>D</sup>	\$ 0.56
Woodcreek Street Lighting <sup>D</sup>	\$ 12.09
Fircrest Street Lighting <sup>D</sup>	\$ 2.73
Sunnyside Street Lighting <sup>D</sup>	\$ 5.94
Ports	\$ 7.59
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Rural Planning	\$ 11.21
Heritage Conservation	\$ -
Building Inspection	\$ 0.00
Economic Development - Area E	\$ 1.94
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>I</sup>	\$ 104.73
Joint Use - School Facilities	\$ 0.02
Gibsons Library	\$ 14.28
Museum Service	\$ 0.98
Community Parks	\$ 20.57
Bicycle & Walking Paths <sup>I</sup>	\$ 1.70
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>D</sup> Only defined portion of area participates

<sup>I</sup> Rate is applicable on assessed improvements only

2021 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 116.80
Regional Water Service	\$ 468.37	\$ 290.79
Sunnyside Waste Water	\$ 734.22	\$ 202.00
Woodcreek Waste Water	\$ 648.55	\$ 302.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

Ad valorem taxes and parcel taxes for recreation and water services are collected by the Provincial Surveyor of Taxes on rural tax notices and are remitted to the Regional District by August 1.

The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

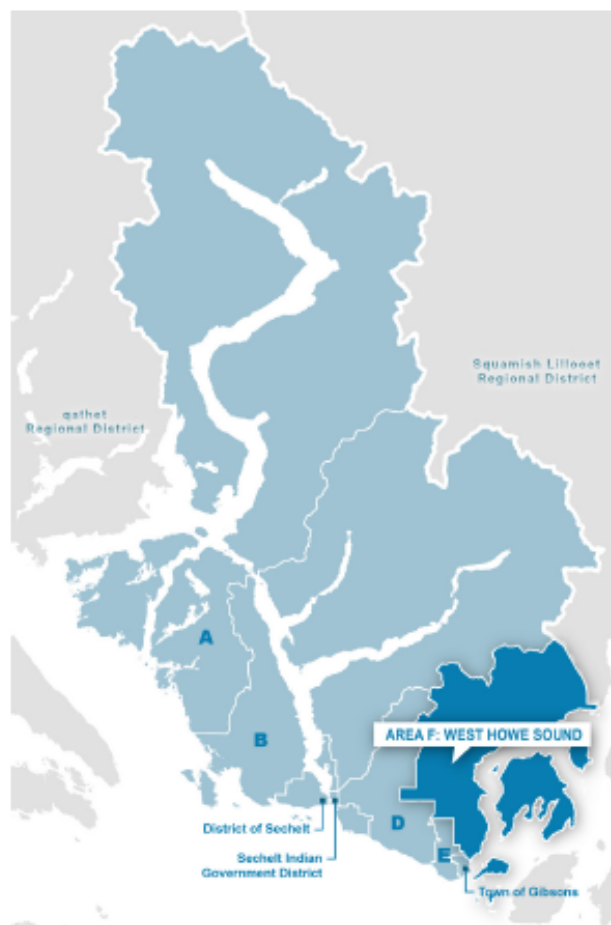
## Area F: West Howe Sound

The West Howe Sound area includes Langdale, Port Mellon, Williamson's Landing, Granthams Landing, Soames, Hopkins Landing, and Gambier and Keats Islands. Although this is the most lightly populated area in the SCRCD, it has the highest growth rate in the Regional District.

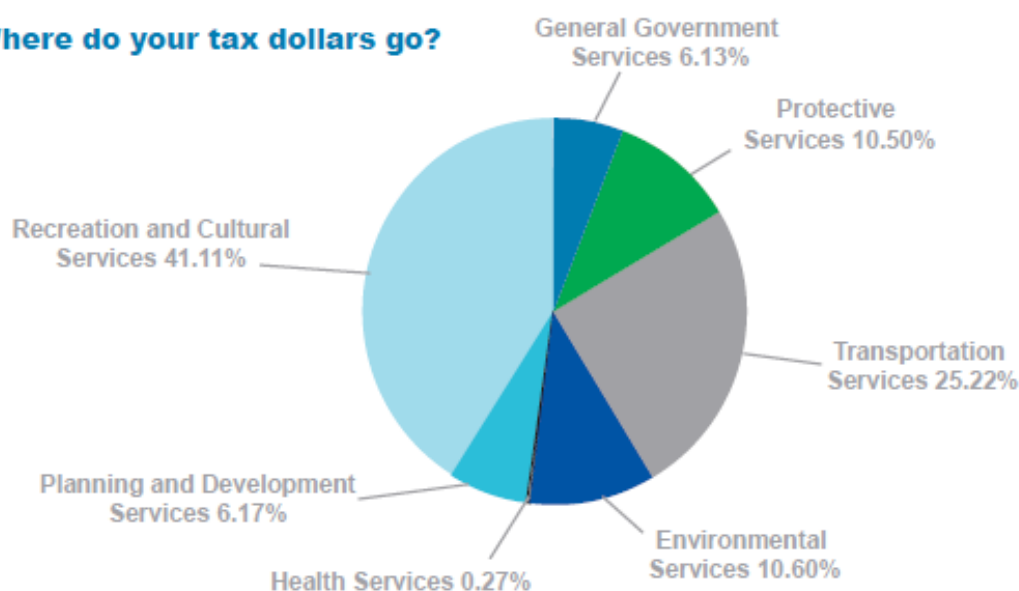
The communities of West Howe Sound stretch along the lower roadway (Marine Drive) from Gibsons, to the ferry terminal, past the ferry terminal towards Port Mellon, and up the ferry bypass route into Upper Gibsons and Area E – Elphinstone. Ferry service to Gambier Island and Keats Island is available at the Langdale ferry terminal.

The area leads all of BC in the number of summer camps due to its proximity to Vancouver (40 minute ferry ride); much of the growth and large housing in the area is due to commuters working in Vancouver, and recent retirees.

**Population: 2,043 (2016 Census)**  
**Growth rate: 1.4% (2011 Census)**  
**Dwellings: 942 occupied private dwellings**  
**Area: 381 sq. km.km.**



### Where do your tax dollars go?



## Electoral Area F - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Area F	\$ 1.27
Grant in Aid - Areas E & F	\$ 0.16
Grant in Aid - Community Schools	\$ 0.07
Grant in Aid - Greater Gibsons	\$ 0.12
UBCM/Elections	\$ 0.96
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Bylaw Enforcement	\$ 3.09
Gibsons & District Fire Protection <sup>D</sup>	\$ 33.46
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
Animal Control <sup>D</sup>	\$ 0.72
Keats Island Dog Control <sup>D</sup>	\$ 0.17
<b>Transportation Services</b>	
Transit	\$ 21.37
Regional Street Lighting	\$ 0.39
Langdale Street Lighting <sup>D</sup>	\$ 3.04
Granthams Street Lighting <sup>D</sup>	\$ 1.92
Burns Road Street Lighting <sup>D</sup>	\$ 2.67
Stewart Road Street Lighting <sup>D</sup>	\$ 34.42
Ports	\$ 18.02
Langdale Dock <sup>D</sup>	\$ 5.24
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Rural Planning <sup>D</sup>	\$ 11.21
Heritage Conservation	\$ -
Building Inspection	\$ 0.00
Economic Development - Area F	\$ 2.25
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D, I</sup>	\$ 104.73
Joint Use - School Facilities	\$ 0.02
Gibsons Library	\$ 14.28
Museum Service	\$ 0.98
Community Parks	\$ 20.57
Bicycle & Walking Paths <sup>D, I</sup>	\$ 1.70
Recreation Programs <sup>D</sup>	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>D</sup> Only defined portion of area participates

<sup>I</sup> Rate is applicable on assessed improvements only

2021 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 116.80
Regional Water Service	\$ 468.37	\$ 290.79
Langdale Waste Water	\$ 1,109.78	\$ 202.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

Ad valorem taxes and parcel taxes for recreation and water services are collected by the Provincial Surveyor of Taxes on rural tax notices and are remitted to the Regional District by August 1.

The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

# Sechelt Indian Government District

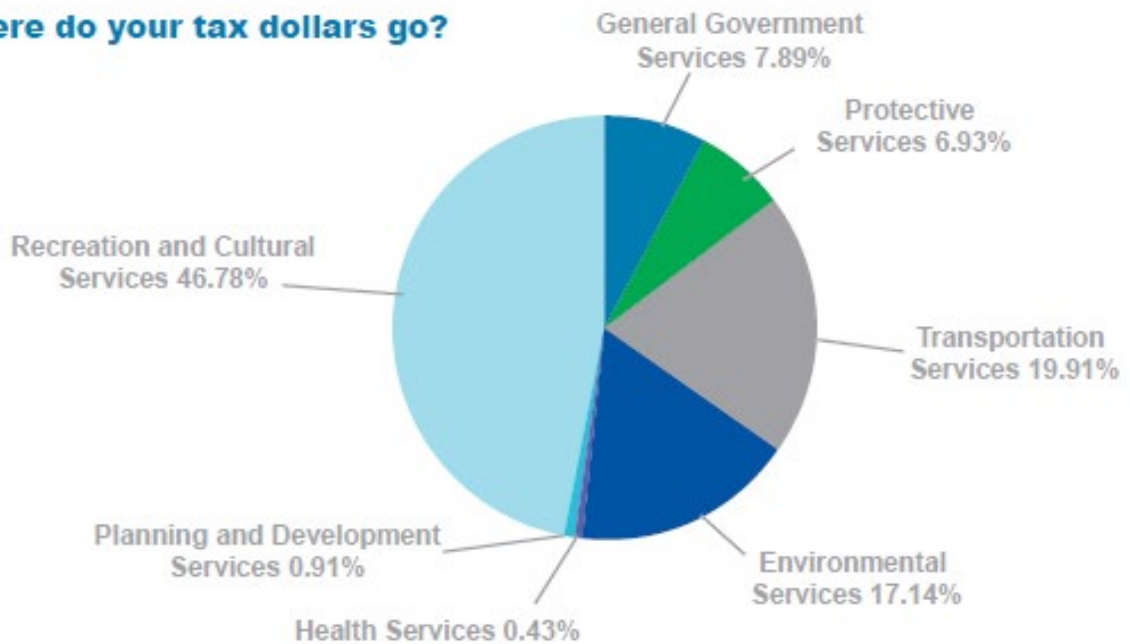
In 1986 the Sechelt Nation became an independent self-governing body, a unique third order of the government of Canada.

The Sechelt Indian Government District holds jurisdiction over its lands and exercises the authority to provide services and education for its residents.



**Population: 671 (2016 Census)**  
**Growth rate: -16% (2011 Census)**  
**Dwellings: 340 occupied private dwellings**  
**Area: 10.81 sq. km.**

## Where do your tax dollars go?





## Sechelt Indian Govt. District - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Bylaw Enforcement	\$ 3.09
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
Animal Control	\$ 0.72
<b>Transportation Services</b>	
Transit	\$ 21.37
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Building Inspection	\$ 0.00
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 104.73
Museum Service	\$ 0.98
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>1</sup> Rate is applicable on assessed improvements only

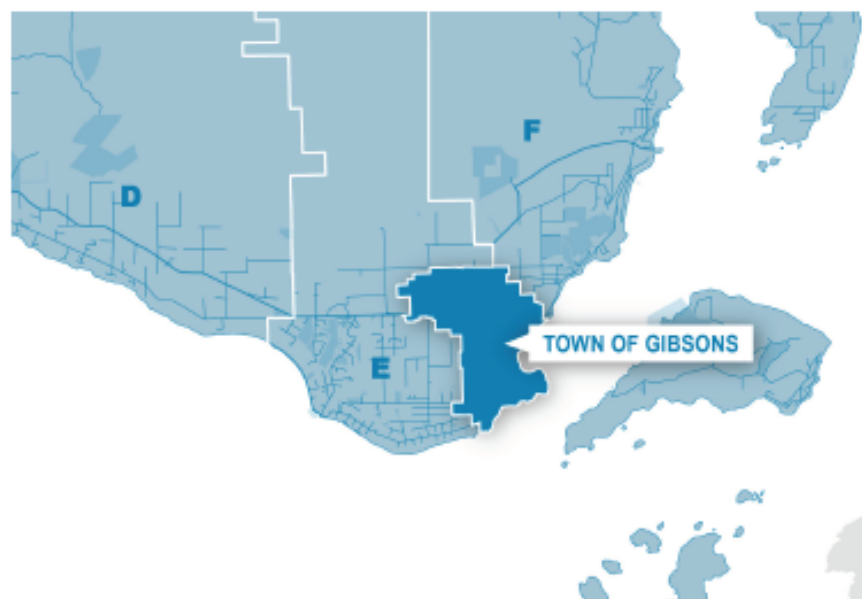
2021 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.80

### Collection of Taxes and Fees

Ad valorem and parcel taxes are collected by the Sechelt Indian Government District on annual tax notices and are remitted to the Regional District by August 1.

## Town of Gibsons

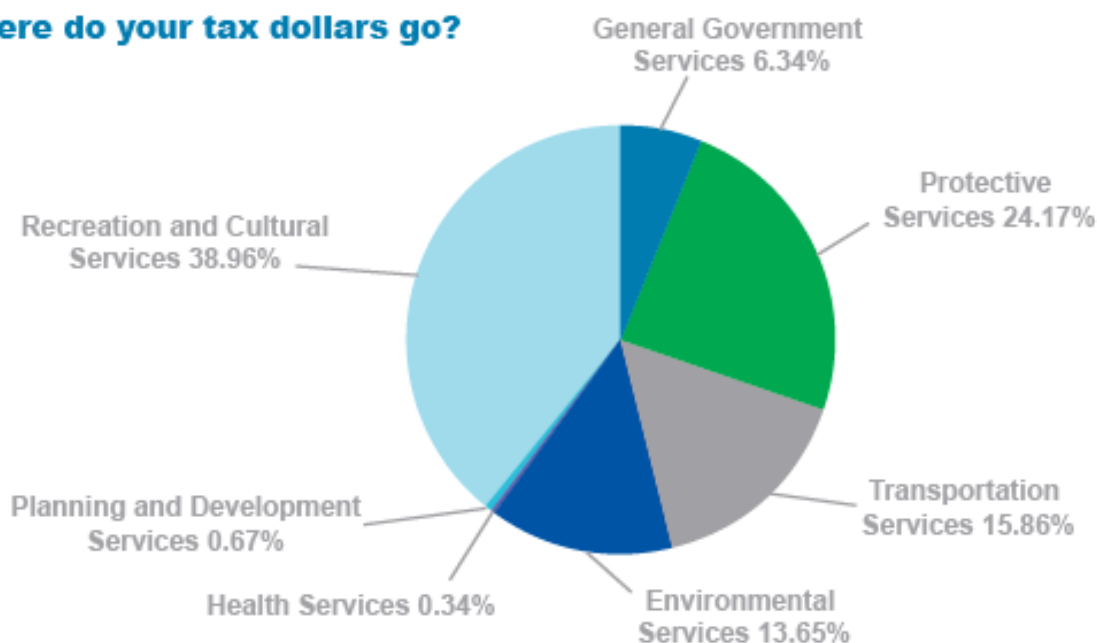
A short 10-minute drive from the Langdale ferry terminal, Gibsons was carved out of the hilly forest terrain of the Sunshine Coast. Known across the world as the home of the popular CBC Television series, *The Beachcombers*, the Town of Gibsons has two main commercial areas: Upper Gibsons which has shopping malls, restaurants, services and a light industrial area, and Lower Gibsons.



The main street in Lower Gibsons is filled with people visiting the bakeries, cafes, and shops, or strolling along the bustling fishing wharf and a seaside walk that link Gibsons Harbour, with its log wharfinger's building and boardwalk over the breakwater to Winegarden Waterfront Park.

Population: 4,605 (2016 Census)  
Growth rate: 3.8% (2011 Census)  
Dwellings: 2,320 occupied private dwellings  
Area: 4.33 sq. km.

### Where do your tax dollars go?



## Town of Gibsons - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Community Schools	\$ 0.07
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
Gibsons & District Fire Protection	\$ 33.46
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
<b>Transportation Services</b>	
Transit	\$ 21.37
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 104.73
Joint Use - School Facilities	\$ 0.02
Gibsons Library	\$ 14.28
Museum Service	\$ 0.98
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>1</sup> Rate is applicable on assessed improvements only

2021 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.80

### Collection of Taxes and Fees

Ad valorem and parcel taxes are collected by the Town of Gibsons on annual tax notices and are remitted to the Regional District by August 1.

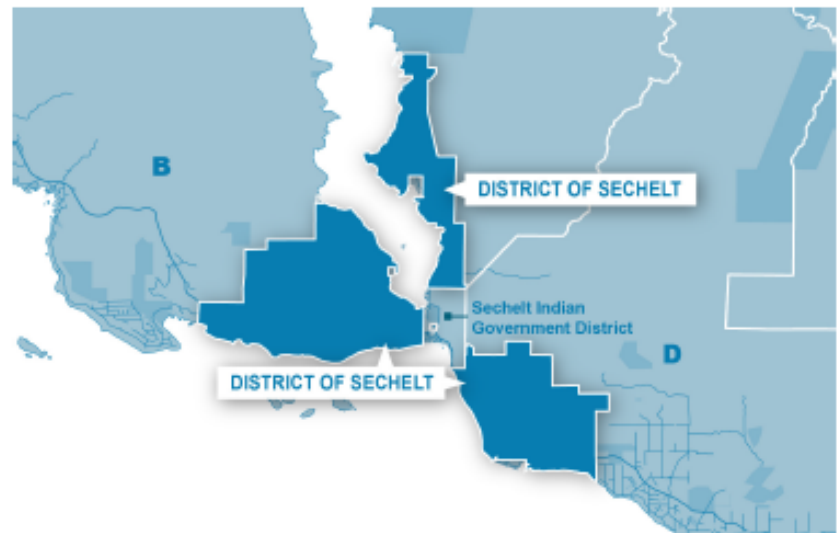
## District of Sechelt

The District of Sechelt includes the Village of Sechelt, Selma Park, Davis Bay, Wilson Creek, West Sechelt, East and West Porpoise Bay, Sandy Hook and Tuwanek.

There are several residential areas located throughout the region. In addition to a large shopping and services area and waterfront walkway, the Village of Sechelt is home to several art galleries and restaurants as well as the Provincial court house.

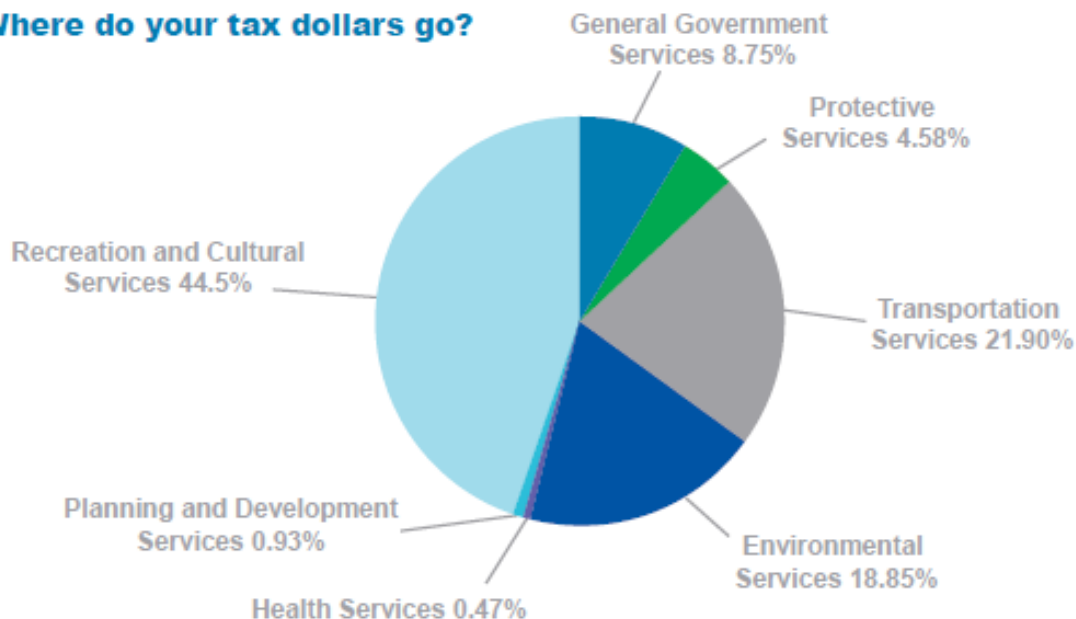
The area includes a Golf Course, a long stretch of seafront walkway beach at Davis Bay, seaplane landings at Porpoise Bay and the Airport at Wilson Creek.

The District of Sechelt is home to several community and marine parks, provincial camping parks, hiking and mountain biking trails and a heritage forest.



Population: 10,216 (2016 Census)  
Growth rate: 10% (2011 Census)  
Dwellings: 4,855 occupied private dwellings  
Area: 39 sq. km.

### Where do your tax dollars go?





## District of Sechelt - Tax Rates and User Fees

2021 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.65
Grant in Aid - Community Schools	\$ 0.07
Regional Sustainability	\$ 0.63
Feasibility Studies - Regional	\$ 0.24
<b>Protective Services</b>	
911 Emergency Telephone	\$ 2.58
SCEP	\$ 2.01
<b>Transportation Services</b>	
Transit	\$ 21.37
<b>Environmental Services</b>	
Solid Waste	\$ 23.40
<b>Health Services</b>	
Cemetery	\$ 0.67
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 1.13
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 104.73
Joint Use - School Facilities	\$ 0.02
Museum Service	\$ 0.98
Recreation Programs	\$ 1.01
Dakota Ridge	\$ 1.28

<sup>1</sup> Rate is applicable on assessed improvements only

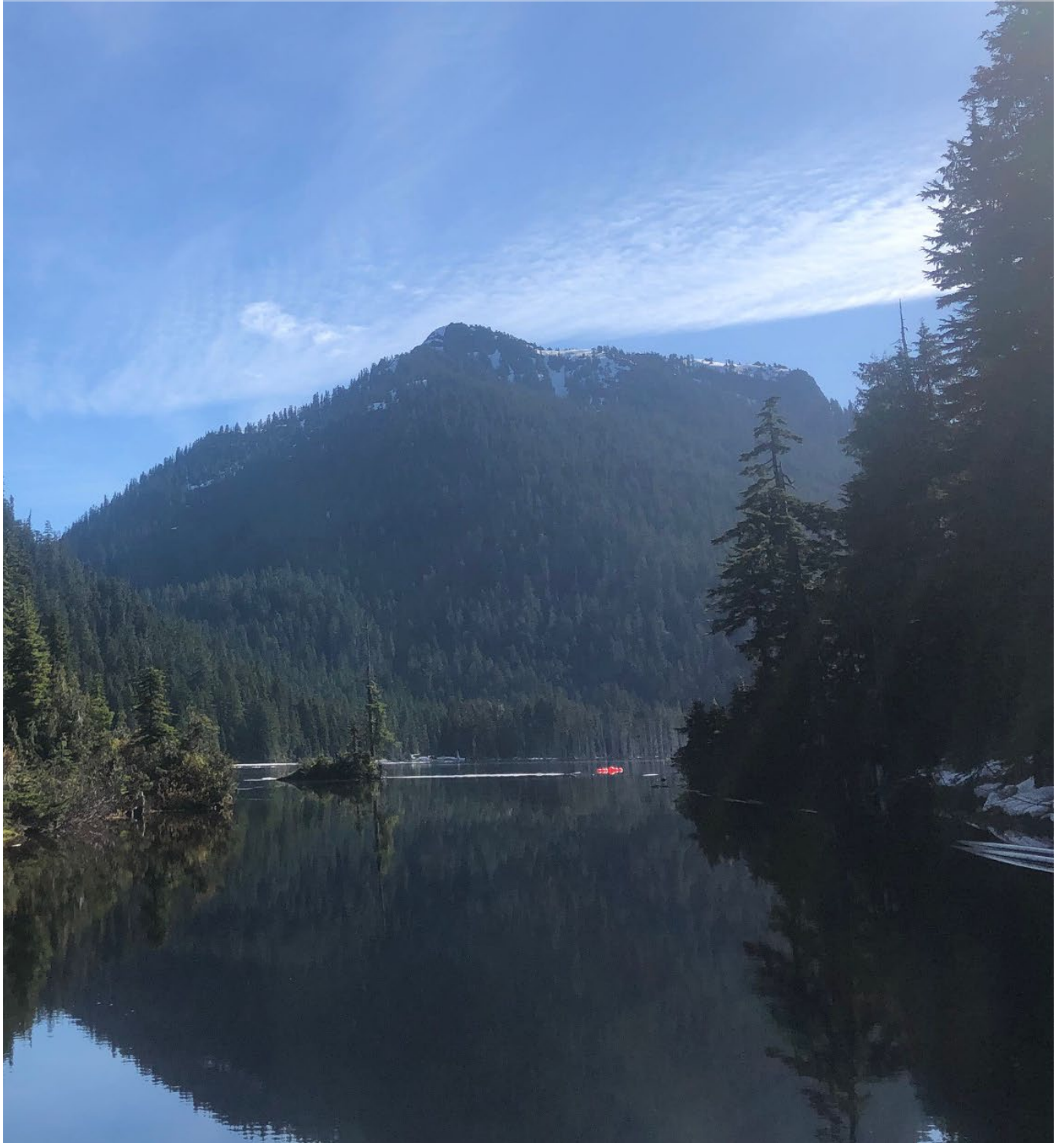
2021 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water services.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.80
Regional Water Service	\$ 468.37	\$ 290.79
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

All user fees are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

Ad valorem and parcel taxes are collected by the District of Sechelt on annual tax notices and are remitted to the Regional District by August 1.

## C. Departmental Objectives



## Office of the Chief Administrative Officer

The Chief Administrative Officer (CAO) oversees all Sunshine Coast Regional District (SCRD) departments, and the Regional District's corporate priorities. The CAO is also responsible for Protective Services which includes the Gibsons and District Fire Department, the Roberts Creek Volunteer Fire Department, the Halfmoon Bay Volunteer Fire Department, the Egmont Volunteer Fire Department, Emergency Telephone-911, Sunshine Coast Emergency Planning, and Bylaw enforcement.

### 2020 Accomplishments

- Senior staff completed Mi tel'nexw leadership training including a focus on decolonizing and reconciliation as part of leadership practice.
- Emergency Operations Centre activated and an evacuation order was issued to residents of Roberts Creek due to the risk caused by localized flooding.
- Emergency Operations Centre activated to coordinate COVID-19 response.
- Development and adoption of COVID-19 Restart Plan.
- Launched weekly "CAO's Corner" staff memo.
- Participated in joint meeting with qathet Regional District to discuss various topics that affect both regions.
- Reviewed and updated the 2019-2023 Board Strategic Plan.
- Completed the Community Wildfire Protection Plan.
- Procured an Emergency Mass Communications Alert System.
- Installed new telecommunications towers at Chapman Creek and Roberts Creek and new communications equipment at existing towers.
- Created an independent task force to evaluate Directors' Remuneration structure and develop policy for a regular remuneration review process.

150

TOTAL OFFICIAL COMPLAINTS FOR  
BYLAW AND DPG CONTROL

240

INCIDENT RESPONSES FROM THE  
GIBSONS AND DISTRICT VOLUNTEER  
FIRE DEPARTMENT

129

INCIDENT RESPONSES FROM ROBERTS  
CREEK VOLUNTEER FIRE DEPARTMENT

123

INCIDENT RESPONSES FROM  
HALFMOON BAY VOLUNTEER FIRE  
DEPARTMENT

40

INCIDENT RESPONSES FROM EGMONT  
VOLUNTEER FIRE DEPARTMENT

### Looking Forward in 2021 and Beyond

Through 2021, the office of the CAO will continue to focus on increased collaboration and communication with local government stakeholders on the Sunshine Coast. The office of the CAO will also ensure that Board priorities are moved forward through various projects and initiatives. The following are some other goals and initiatives being undertaken by services that fall under the responsibility of the CAO.

- Hiring a Senior Bylaw officer
- Ensuring that the SCRD's volunteer Fire Department's equipment needs are met and exceeded including the purchase of fire suppression vehicles, tanker trucks and improvements of fire facilities.
- Establishing a Community Wildfire Protection Plan

- Upgrades of radio equipment for emergency communications
- Implementing a mass alert communication system

## Administration and Legislative Services

The Administration and Legislative Services Department is responsible for planning, coordination and control of corporate administrative functions in accordance with the *Local Government Act* and ensures the provision of services is in compliance with the Regional District's bylaws, policies, procedures, and statutory requirements. The Administration and Legislative Services Department provides support services for all Regional District functions. Areas of responsibility include Corporate Administration, Legislative Services, Records Management and Communications.

### 2020 Accomplishments

- Conducted the Alternative Approval Process to seek elector approval for long-term borrowing to fund the design and construction of the Church Road Well Field project.
- Coordinated with divisions and departments to safely resume in-person front counter services at the SCRD Administration building.
- Worked with Information Technology to coordinate technology improvements in the SCRD Boardroom to facilitate electronic / in-person meetings for the SCRD Board and Committees in response to COVID-19 public health order requirements.
- Implemented a live video streaming system to facilitate electronic meetings using Zoom services in response to COVID-19 remote meeting requirements for SCRD standing committees, select committees, advisory committees, advisory planning commission meetings, and public hearings.
- Established new position for Manager, Communications and Engagement.
- Worked with consultants on community and staff engagement to deliver an assessment report for the SCRD website.
- Developed and implemented policy and procedures to ensure that physical records were tracked, protected and stored securely when they were taken home by SCRD staff working remotely during the pandemic.
- Procured an online community engagement platform.

301

INACTIVE RECORD CENTRE  
RETRIEVALS

931

RECORDS MANAGEMENT  
HELP DESK REQUESTS

2,706

FACEBOOK FOLLOWERS

1,755

TWITTER FOLLOWERS

32

FREEDOM OF INFORMATION  
REQUESTS

### Looking Forward in 2021 and Beyond

The Administration and Legislative Services Department will continue to ensure the provision of services that follow the Regional District's bylaws, policies, procedures and statutory requirements. These include a number of ongoing operational responsibilities such as providing support to the Board's appointed committees, administering the corporate records management



program and coordinating communications and engagement initiatives. The Administration and Legislative Services Department will also be moving forward with additional priorities including;

- An elector approval process for loan authorization for the SCRD's water meter program
- A review of the role and mandate of advisory committees
- A number of bylaws reviews including board remuneration, parks regulation and water rates and regulations
- Redesign and replacement of the SCRD's corporate website
- Education campaigns for initiatives and new services in the SCRD

## Corporate Services

The Corporate Services Department is responsible for Purchasing and Risk Management, Information Technology and Geographical Information Systems, Asset Management, Financial Services, Civic Addressing, Sunshine Coast Regional Hospital District Administration, Rural Grant-in-Aid, Member Municipal Debt, Pender Harbour Health Clinic, Economic Development, Library Services, and Museums.

### 2020 Accomplishments

- Received the Canadian Award for Financial Reporting and the Government Finance Officers Association Distinguished Budget Award.
- Continued to develop a multi-year annual risk review plan with corporate wide options for risk registry process.
- Provided support to internal functions to assist with financial impacts that were realized due to the global pandemic
- Continued with social procurement training with staff and vendor community outreach.
- Implemented community engagement information sessions on the potential impacts of wastewater local service areas on residents.
- Ongoing development of 'Asset Inventory and capital planning for Water, Parks and Ports.
- Successfully received grants for two wastewater service areas.
- Developed a variety of web mapping applications for several SCRD departments to meet changing needs.
- Began providing Geographic Information Systems services to the Town of Gibsons.
- Developed protocols and procedures for using Zoom in conjunction with YouTube. Implemented live-streaming equipment to deliver regular public board and committee meetings in a consistent, reliable and publicly accessible fashion. Now expanding this to include Public Hearings, dialogues, and other public events.

**391**  
ADDRESSES ASSIGNED

**996**  
MAPPING PUBLIC ENQUIRIES

**49**  
BIDS TENDERED AND  
AWARDED

**14,133**  
ACTIVE MYSCRD USERS

**607**  
PURCHASE ORDERS ISSUED

## Looking Forward in 2021 and Beyond

In 2021, the Corporate Services Department will continue to focus on regular duties that include; providing financial administration for all functions of the SCRD, asset management for multiple assets with a combined replacement value estimated at half a billion dollars and ensuring the provision of best practices, policy and procedures through purchasing in the organization.

In addition to the work outlined above, the Corporate Services Department will be moving forward with a number of initiatives including:

- Development and implementation of asset management strategies across all departments within the SCRD
- Staff will assist with the management of feasibility and lifecycle analysis in wastewater and recreation.
- A review of capital funding for I.T.
- Fee bylaw rates reviews
- Implementation of new asset retirement obligations
- Purchasing and Risk Management staff will continue to ensure that the Regional District complies with legislation, regulations, standards, and best practices in all aspects of supply chain management, purchasing, insurance and risk management activities.
- Training on using social procurement and staff will implement public vendor awareness sessions
- Review options for creating a Sunshine Coast Joint Purchasing Group with other local government agencies and First Nations
- Development of a multi-year annual risk review plan
- Focus on continuous improvement of SCRD I.T. programs and infrastructure
- Continue to limit cyber security risks to SCRD I.T. infrastructure

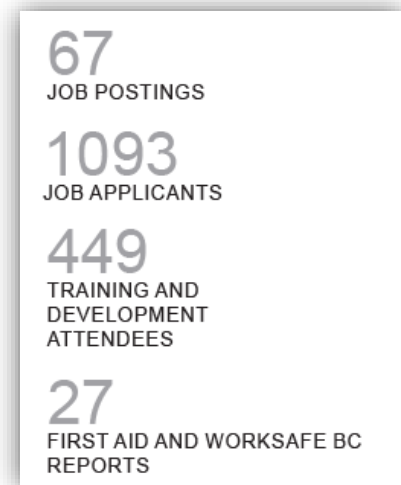
## Human Resources

Human Resources is a centralized support service responsible for providing strategic workforce development processes and continuous improvement of best practices to and for all staff in all functions of the Sunshine Coast Regional District. They are responsible for promoting industry leading best practices and ensuring awareness of, and ongoing compliance with, legislative requirements such as the Workers' Compensation Act, Employment Standards Act, BC Human Rights Code, and the BC Labour Code, all as guided by the Code of Ethics and Professional Standards of the Chartered Professionals in Human Resources (CPHR) of BC and Yukon.

## 2020 Accomplishments

- Developed and implemented a new Respectful Workplace policy, complaint form, procedures, and developed and delivered associated workshops.
- Senior Manager, HR, led a "Best Practices in HR" panel discussion at the Local Government Management Association (LGMA) pre-conference workshop for CAOs.

- HR staff served on the virtual Emergency Operations Center (EOC) team, activated in response to the novel COVID-19 pandemic, and, later in 2020, in response to the Chapman Creek landslide.
- Continued collective agreement negotiations through to early March with agreement to postpone in response to COVID-19.
- Entire HR team pivoted to virtual environment and remote work arrangements, revamping virtual recruitment, selection, on-boarding, orientation and training processes.
- New SCRD WorkSafeBC Safety Plan created, Pandemic Exposure Control Plan updated, and associated risk assessments and control measures implemented throughout the organization in response to COVID-19.
- Developed new Sick Leave During COVID-19 Policy, Safety Policy, and Working Remotely Policy in response to the pandemic.
- Negotiated agreements on new Letters of Understanding with the union to address virtual hiring practices, flexible work schedules and temporary layoffs in response to COVID-19.
- New SCRD CAO Performance Evaluation Template finalized with Committee, implemented and utilized by the Board/CAO.



### Looking Forward in 2021 and Beyond

The Human Resources Services department will continue to provide exceptional services to the SCRD that range from pre-hire to post-retire and everything in between including, but not limited to, recruitment and selection, orientation, training and development, occupational health and safety, strategic planning, organizational development, labour relations, legislative interpretation, policy development, performance engagement, benefit administration, and leadership support for the SCRD.

HR has a number of additional priorities for 2021 that include;

- An estimated 50 - 70 job postings and associated processes are expected in 2021, necessitating job description reviews, advertising, selection package development, reference checks and job offers
- Arrange for staff training for the planning and delivery of public engagement activities.
- Develop displays, materials and other media to increase awareness about SCRD programs and services at SCRD facilities and events.
- Enhance the distribution of internal communication to include elected officials, volunteers and staff without email.
- Review and update employee recognition programs.
- Develop employee and volunteer engagement program.
- Redesign the Human Resources information found on the corporate website.
- Meet at the governance and administration levels to discuss opportunities for collaboration and process improvement.

- Enhance corporate and community knowledge and awareness of First Nations history and culture.

## Infrastructure Services

The Infrastructure Services Department is responsible for public transit, fleet services, regional solid waste, North and South Pender Harbour water services, regional water, and wastewater services.

### 2020 Accomplishments

- Ensured that all water, wastewater, transit and solid waste collection and disposal services continued to operate in support of the community and in compliance with provincial COVID-19 health orders and guidelines.
- Developed and implemented the Green Bin program to allow for the composting of residential food-waste.
- Completed an initial assessment on options for the disposal of the Sunshine Coast's solid waste when the landfill is full in 2026.
- Modified the operations of the public drop-off area and developed a plan in response to unexpected ground settlement at the Sechelt Landfill.
- Initiated a dedicated transit service for healthcare workers.
- Drilled test wells at four locations and confirmed that there is a good potential to develop a well field in Langdale as an additional water supply source for the Chapman Water System.
- Completed an assessment of options to improve the water supply to the Eastbourne community on Keats Island.
- Advanced the design and permitting associated with the Church Road well field to be constructed in 2021 and 2022.
- Initiated a Water Supply Advisory Committee to advise the SCRD on water supply plans and policies and any associated participation of community.
- Conducted assessments and completed plans to improve the safety of the four dams operated by the SCRD.
- Assessed how the Woodcreek Wastewater plant can function better and submitted grant application for the construction of the required improvements.

1,464

RECYCLABLES COLLECTED AT  
DEPOTS (TONNES)

421

WASTE LANDFILLED PER  
PERSON (KILOGRAMS)

349,138

TRANSIT RIDERSHIP

162.11

TONNES OF FOOD WASTE  
COLLECTED FOR COMPOSTING

476

DAILY WATER USAGE PER  
CAPITA (LITRES)

### Looking Forward in 2021 and Beyond

Infrastructure Services will continue to focus on excellent service provision to residents in communities around the Region. This includes solid waste services, wastewater



treatment plant upgrades, work on increasing water supply and delivering reliable transit services up and down the Sunshine Coast.

In addition to the above, in 2021 the following are some priorities for the Infrastructure Services Department;

- Creation of a new bus shelter program
- Transit driver recruitment
- Development of a corporate fleet management plan
- Implementing changes to tipping fees of several diverted materials to align with the costs of diverting those materials
- Implementing landfill disposal ban on cardboard
- Completion of remediation work and construction of public drop-off area at the Sechelt Landfill
- Review results from Curbside Recycling Questionnaire and prepare options for the Board's consideration
- Safety upgrades to four SCRD dams
- Ongoing water supply projects at Church Road, Langdale, Maryanne West and Gray Creek
- Upgrades to a number of waste water treatment facilities

## Planning & Community Development Services

The Planning and Community Development Services Department is responsible for planning and development, building, ports and docks, facility services and parks, recreation and community partnerships, and the Pender Harbour Aquatic and Fitness Centre.

### 2020 Accomplishments

- Updated SCRD zoning regulations respecting short term rentals following a comprehensive public participation process.
- Delivered emergency services to vulnerable populations in Sechelt, Gibsons and Pender Harbour.
- Supported community compliance with public health orders through ambassadors at summer hotspots.
- Developed a productive partnership with Coast Mountain Bike Trail Association that saw trail maintenance and new wayfinding signage installed at Sprockids Park.
- Ensured business continuity for building permits and building inspection services during the pandemic.
- Delivered a safe restart for recreation services at recreation facilities and our winter recreation area following all health orders and provincial guidelines – SCRD emerged as a leader in BC for recreation restart.



- Ensured SCRD's community park system remained open and available to the community and that our facilities supported compliance with health orders and guidelines.
- Worked with member municipalities on the coordinated introduction of Step 1 of the Province's Energy Step Code across the coast. Introduction involved lead-up

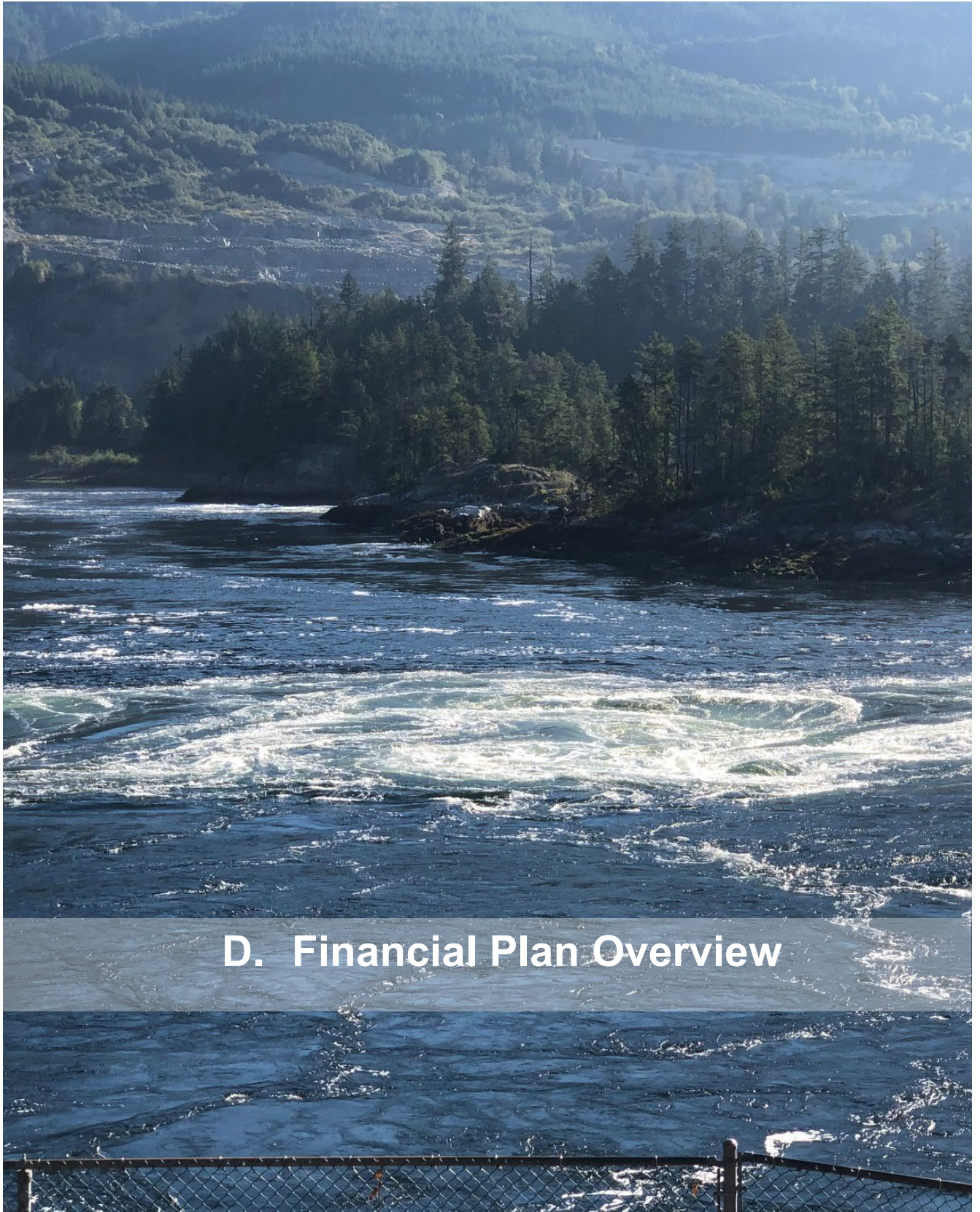
### Looking Forward in 2021 and Beyond

A considerable focus for the Community Services Division in 2021 will be the safe reopening of SCRD facilities as COVID-19 restrictions ease. The planning department will work toward continued service improvement and delivery to residents in the Region. Construction activity is anticipated to remain relatively strong through 2021 which will mean a busy year ahead for the building inspection division as they continue to ensure compliance with building codes in the Region.

Additional priorities for Planning & Community Development Services are listed below;

- Complete major inspections for a number of ports
- Complete a rolling update to the Ports Capital Plan, including progress on asset management planning
- Reviewing and updating planning application processing to shorten timelines and provide improved predictability, reduce barriers and encourage development submissions.
- Continued/increased collaboration with member municipalities and stakeholders, particularly around regional planning, growth, and policy coordination aligned with SCRD Strategic Plan.
- Exploring opportunities for harmonization or renewal of Zoning Bylaw 337 as an extension of the currently-underway renewal of Zoning Bylaw 310
- Initiate proposed recreation programming review to determine standardized performance measures for recreation services. Review service levels in all areas, adjusting programming to meet approved service levels, balanced with community needs.
- Ensure completion of upgrades and replacement of equipment and infrastructure at SCRD pools and recreation facilities
- Development of park manager plans for key sites.
- Continuing to pursue and support community stewardship and partnership opportunities for parks/trails and related community projects;





## D. Financial Plan Overview

39-

## Budget Summary

The tables below outlines the major budgetary items included in the 5 year Financial Plan. The 5 year Financial plan is intended to provide insight into how the budget may appear over a 5 year period based on information that is known at this time. The figures that are presented below are subject to change in future budgets as additional information and uncertainties are known.

<b>Taxation Revenue</b>					
<b>Function</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Environmental Services	3,668,016	3,073,903	3,118,493	3,114,066	3,106,396
General Government	1,905,919	1,896,717	1,925,377	1,925,479	1,925,579
Health Services	268,383	271,584	273,820	273,821	273,824
Planning & Development Services	1,350,029	1,378,454	1,417,070	1,422,316	1,427,709
Protective Services	3,877,701	4,017,163	3,982,135	3,982,177	3,982,214
Recreation & Cultural Services	9,697,984	9,600,505	9,799,705	9,816,434	9,828,605
Transportation Services	3,708,537	3,884,736	3,949,009	3,943,652	3,942,681
<b>Total</b>	<b>24,476,569</b>	<b>24,123,062</b>	<b>24,465,609</b>	<b>24,477,945</b>	<b>24,487,008</b>

The level of Taxation revenue in any given year is dependent on a variety of factors including but not limited to the replacement of capital assets, undertaking of new operating projects, change in service level requirements, the use of reserve balances to reduce taxation, and the level of year to year inflation. The 2022-2025 taxation figures are estimates formulated based on information known at this time.

<b>Frontage &amp; Parcel Taxes</b>					
<b>Function</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Recreation & Cultural Services	1,746,592	1,746,592	1,746,592	1,746,592	1,746,592
Water & Waste Water	4,168,921	4,356,839	4,356,839	4,356,839	4,356,839
<b>Total</b>	<b>5,915,513</b>	<b>6,103,431</b>	<b>6,103,431</b>	<b>6,103,431</b>	<b>6,103,431</b>

<b>User Fee &amp; Service Charges Revenue</b>					
<b>Function</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Environmental Services	4,133,053	4,200,508	4,242,110	4,242,110	4,242,110
General Government	20,500	20,500	20,500	20,500	20,500
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	935,566	936,333	937,136	937,137	937,138
Protective Services	33,351	33,351	33,351	33,351	33,351
Recreation & Cultural Services	1,126,019	2,051,425	2,051,425	2,051,425	2,051,425
Transportation Services	496,612	810,966	810,966	810,966	810,966
Water & Waste Water	7,398,071	7,445,348	7,445,348	7,445,348	7,445,348
<b>Total</b>	<b>14,204,306</b>	<b>15,559,565</b>	<b>15,601,970</b>	<b>15,601,971</b>	<b>15,601,972</b>



## Operating Expenses

Function	2021	2022	2023	2024	2025
Environmental Services	7,214,543	6,460,465	6,568,805	6,564,138	6,559,412
General Government	3,237,331	2,609,377	2,376,976	2,377,082	2,377,185
Health Services	374,760	312,916	315,152	315,153	315,156
Planning & Development Services	2,556,247	2,466,404	2,506,898	2,512,146	2,517,541
Protective Services	3,790,846	3,600,880	3,636,933	3,635,129	3,633,275
Recreation & Cultural Services	12,793,713	12,792,183	12,933,700	12,939,231	12,945,002
Transportation Services	6,394,861	6,252,107	6,338,467	6,323,089	6,322,097
Water & Waste Water	12,404,959	10,075,632	10,330,583	10,328,134	10,326,438
<b>Total</b>	<b>48,767,260</b>	<b>44,569,964</b>	<b>45,007,514</b>	<b>44,994,102</b>	<b>44,996,106</b>


## Capital Expenditures

Function	2021	2022	2023	2024	2025
Environmental Services	3,838,898				
General Government	447,934	350,000	350,000	350,000	350,000
Health Services	24,000				
Protective Services	2,528,456				
Recreation & Cultural Services	5,077,371	10,000	10,000	10,000	10,000
Transportation Services	155,038				
Water & Waste Water	22,969,040	1,611,599	1,611,599	1,611,599	1,611,599
<b>Total</b>	<b>35,040,737</b>	<b>1,971,599</b>	<b>1,971,599</b>	<b>1,971,599</b>	<b>1,971,599</b>

The SCRD is currently working to develop a comprehensive asset management capital plan for various service functions such as Recreation Facilities, Ports Services, Water Services, Waste Water Services, and Parks. As the organization works toward the development of the Capital plans, the SCRD will better be able to predict the expected costs from capital asset purchases and replacement of infrastructure. Therefore, the budgeted capital expenditures from 2022-2025 may differ in future financial plans.

## Parcel Taxes and User Rates

Parcel taxes and user rates for water, waste water and refuse collection are all outlined below as well as estimated rates for recreation.



# WATER

**Regional (Excluding North and South Pender Harbour, and Town of Gibsons)**

Description	2020 Rate	2021 Rate	Difference
Residential Dwelling	\$410.85	\$468.37	+ \$57.52

**North Pender Harbour**

Description	2020 Rate	2021 Rate	Difference
Residential Dwelling	\$416.61	\$624.92	+ \$208.31

**South Pender Harbour**

Description	2020 Rate	2021 Rate	Difference
Residential Dwelling	\$529.14	\$613.80	+ \$84.66

Please note that the rates listed above do not include Land Charges which make up a portion of your property tax and are billed by the District of Sechelt or Provincial Government separately to utilities.



# GARBAGE AND FOOD WASTE

Description	2020 Rate	2021 Rate	Difference
Single family dwelling	\$175.85	\$191.68	+ \$15.83
Mobile home in mobile home park	\$145.25	\$161.59	+ \$13.34

The rates above apply to residents in Areas B (Halfmoon Bay), D (Roberts Creek), E (Elphinstone), and F (West Howe Sound).



# WASTEWATER

The wastewater frontage fee and the separate wastewater user fee are annual charges for residents and businesses in rural areas of the SCRD who are participants within any of the 15 local wastewater services in the regional district.

## Frontage Fees

Service	2020 Rate	2021 Rate	Difference
Greaves	\$102	\$202	+ \$100
Woodcreek	\$102	\$302	+ \$200
Sunnyside	\$102	\$202	+ \$100
Jolly Rodger	\$102	\$152	+ \$50
Secret Cove	\$102	\$152	+ \$50
Lee Bay	\$102	\$102	No change
Square Bay	\$217.42	\$217.42	No change
Langdale	\$102	\$202	+ \$100
Canoe	\$424.30	\$424.30	No change
Merrill	\$226.71	\$326.71	+ \$100
Curran	\$153	\$253	+ \$100
Roberts Creek	\$204	\$304	+ \$100
Lily Lake	\$204	\$204	No change
Painted boat	\$102	\$202	+ \$100
Sakinaw	\$670.27	\$845.27	+ \$175

## User Fees

Service	2020 Rate	2021 Rate	Difference
Greaves	\$595.84	\$480.60	- \$115.24
Woodcreek	\$554.17	\$648.55	+ \$94.38
Sunnyside	\$691.47	\$734.22	+ \$42.75
Jolly Rodger	\$682.19	\$832.54	+ \$150.35
Secret Cove	\$616.36	\$712.57	+ \$96.21
Lee Bay	\$412.50	\$480.46	+ \$67.96
Square Bay	\$501.19	\$636.02	+ \$134.83
Langdale	\$924.98	\$1,109.78	+ \$184.80
Canoe	\$1,076.58	\$970.75	- \$105.83
Merrill	\$1,739.43	\$1,663.25	- 76.18
Curran	\$536.75	\$618.70	+ \$81.95
Roberts Creek	\$687.94	\$852.88	+ \$164.94
Lily Lake	\$640.69	\$701.37	+ 60.68
Painted boat	\$537.50	\$577.47	+ \$39.97
Sakinaw	\$1,205.94	\$1,304.07	+ \$98.13



# RECREATION

Description	2020 Rate	2021 Rate	Difference
Community Recreation	\$112.34	\$116.80	+\$4.46
Pender Harbour Recreation	\$17.06	\$17.10	+\$0.04

## Capital Expenditure Listing

Service	Description	Budget
<b>2021 Budget Approvals</b>		
<b>General Government</b>		
Administrative services	Electric Vehicle Charging Stations	35,000
Geographic Information Services	Ortho Photo Imagery	75,000
<b>Protective Services</b>		
Bylaw Enforcement	Bylaw Enforcement Vehicle	50,000
Gibsons & District Fire Protection	Hazardous Material Response Trailer	25,000
Gibsons & District Fire Protection	Rescue Truck Upgrade	100,000
Gibsons & District Fire Protection	Emergency Generator	150,000
Roberts Creek Fire Protection	Self Contained Breathing Apparatus and Fill Station	220,000
Roberts Creek Fire Protection	Training Structure	75,000
Egmont & District Fire Protection	Wildfire Resiliency Project	10,000
<b>Transportation Services</b>		
Public Transit	Security Lighting Improvements	6,000
Fleet Maintenance Facility	Security Lighting Improvements	6,000
Fleet Maintenance Facility	HVAC Maintenance Safety System	4,000
<b>Environmental Services</b>		
Pender Harbour Transfer Station	Generator Replacement	5,000
Pender Harbour Transfer Station	Traffic Control Lights	10,000
Sechelt Landfill	Power Supply System Replacement	115,000
Sechelt Landfill	Stage H+ Closure	2,500,000
Sechelt Landfill	Landfill Monitoring Well Installation	65,000
Sechelt Landfill	Forklift	25,000
<b>Water &amp; Waste Water</b>		
North Pender Water Service	Water Metering: Leak Correlator	2,000
North Pender Water Service	Water Metering: Hardware	950
North Pender Water Service	Customer Relationship Management Tool	2,500
South Pender Water Service	McNeil Lake Dam Upgrades	149,500
South Pender Water Service	Customer Relationship Management Tool	5,000
South Pender Water Service	Water Metering: Leak Correlator	4,000
South Pender Water Service	Vehicle Replacement	80,000
South Pender Water Service	Water Treatment Plant Upgrades	50,000
South Pender Water Service	Water Metering: Hardware	1,900
Regional Water Service	Chapman Creek WTP Chlorine Upgrades	1,000,000
Regional Water Service	Chapman & Edwards Lake Dam Improvements	240,500
Regional Water Service	Chapman & Edwards Lake Communication System Upgrades	74,125
Regional Water Service	Customer Relationship Management Tool	42,500
Regional Water Service	Eastbourne Groundwater Investigation	350,000
Regional Water Service	Groundwater Investigation Phase 3 - Round 2	931,100
Regional Water Service	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Service	Vehicle Replacement	210,000
Regional Water Service	Water Metering: Leak Correlator	34,000
Regional Water Service	Water Metering: Hardware	16,500
Jolly Roger Waste Water Plant	Headworks Replacement	9,000
Secret Cove Waste Water Plant	Headworks Replacement	9,000
Curran Road Waste Water Plant	Ocean Outfall Anchor Replacement Phase 2	26,814
Roberts Creek Co-hosing Water Plant	Treatment System & Regulatory Enhancements	30,000
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities	Sechelt Facility Projects	6,500
Community Recreation Facilities	Sprinkler System Replacement	180,200
Community Recreation Facilities	Fall Protection Systems Upgrades Phase One	60,000
Community Parks	Cab Tractor (Sports Fields)	70,000
Community Parks	Coopers Green Park Hall & Parking Design Plans	3,088,020
<b>Total 2021 Budget Approvals</b>		<b>\$ 10,220,109</b>

Service	Description	Budget
<b>Base Budget Capital Funding</b>		
<b>General Government</b>		
Information Technology	Hardware/Software	300,000
<b>Water &amp; Waste Water</b>		
North Pender Water Service	Hydrant Program	15,000
North Pender Water Service	Meter Installations	6,000
South Pender Water Service	Hydrant Program	15,000
South Pender Water Service	Meter Installations	10,000
Regional Water Service	Hydrant Program	20,800
Regional Water Service	Hydrant Program	1,258,940
Regional Water Service	Meter Installations	100,000
Regional Water Service	Minor Capital Upgrades	130,000
Regional Water Service	New Connections	35,859
Regional Water Service	Machinery & Equipment	20,000
<b>Recreation &amp; Cultural Services</b>		
Pender Harbour Recreation	Annual Gym Equipment Replacement	10,000
<b>Total Base Budget Capital Funding</b>		<b>\$ 1,921,599</b>



Service	Description	Budget
<b>Projects Continued from 2020</b>		
<b>General Government</b>		
Information Technology	Filed Road Space Planning- IT Capital	37,934
<b>Protective Services</b>		
Gibsons & District Fire Protection	Fire Department Records Management Software	2,500
Gibsons & District Fire Protection	Hazardous Material Response Equipment	2,839
Gibsons & District Fire Protection	Replacement of Engine #1 (Unit 371)	400,789
Roberts Creek Fire Protection	Engine #1 Replacement	374,928
Roberts Creek Fire Protection	Fire Department Records Management Software	2,500
Halfmoon Bay Fire Protection	Fire Department Records Management Software	2,500
Halfmoon Bay Fire Protection	Tanker Replacement	500,000
Egmont & District Fire Protection	Wildfire Resiliency Project	25,000
Egmont & District Fire Protection	Fire Department Records Management Software	2,500
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	141,400
Emergency Telephone - 911	Chapman Creek Radio Tower	268,900
Emergency Telephone - 911	Gibsons Radio Tower	46,600
Emergency Telephone - 911	Radio Tower Capital Project Consulting Services	128,000
<b>Transportation Services</b>		
Public Transit	Replacement of Mason Road Gate	6,000
Fleet Maintenance Facility	Loaner Vehicle	10,000
Building Maintenance	Building Maintenance Vehicle	25,000
Ports	5 Year Capital Renewal Plan	98,038
<b>Environmental Services</b>		
Sechelt Landfill	Landfill Remediation	1,118,898
<b>Water &amp; Waste Water</b>		
North Pender Water Service	Emergency Generator	125,000
North Pender Water Service	Pool Road Right of Way Acquisition	11,650
South Pender Water Service	Water Treatment Plant Upgrades	37,819
South Pender Water Service	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	143,510
Regional Water Service	Cemetery Reservoir Fencing and Road Access	17,521
Regional Water Service	Chapman Creek Water Treatment Plant Hot Water Upgrade	18,974
Regional Water Service	Chapman Creek Water Treatment UV Upgrade	250,000
Regional Water Service	Chapman Water Treatment Plant Chlorination System Upgrade	644,903
Regional Water Service	Chaster Well Upgrades (Well Protection Plan - Phase 2)	43,458
Regional Water Service	Cove Cay Pump Station Rebuild and Access Improvements	250,000
Regional Water Service	Excavator and Trailer	200,000
Regional Water Service	Exposed Water Main Rehabilitation	200,000
Regional Water Service	Groundwater Investigation Phase 4 - Church Road	7,533,217
Regional Water Service	Langdale Pump Station - Phase 2	175,000
Regional Water Service	Langdale Well Pump Station Upgrade	118,525
Regional Water Service	Reed Road and Elphinstone Watermain Replacement	750,000
Regional Water Service	Pressure Reducing Valve Replacements	125,000
Regional Water Service	Replacement of Mason Road Gate	14,000
Regional Water Service	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	7,250,000
Regional Water Service	Utility Vehicle	46,500
Regional Water Service	Vehicle – Strategic Infrastructure Division	46,500
Square Bay Waste Water Plant	Infiltration Reduction	16,475
<b>Health Services</b>		
Cemetery	Columbarium Purchase	24,000
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facility	Capital Renewal Projects	676,587
Community Recreation Facility	Non-Critical Capital Asset Renewal	141,227
Community Recreation Facility	Sechelt Facility Projects	384,138
Community Parks	Coopers Green Park Hall & Parking Design Plans	57,643
Community Parks	Parks Building (Partial Replacement / Upgrade)	300,000
Community Parks	Replacement of Mason Road Gate	4,000
Community Parks	Sports Field Equipment – Deep Aerator	18,556
Dakota Ridge Recreation Service Area	One-Time Minor Capital – Upgrades and Renewal	33,500
Dakota Ridge Recreation Service Area	Piston Bully Track Replacement	25,000
Dakota Ridge Recreation Service Area	Snowmobile Replacement	22,000
<b>Total Projects Continued from 2020</b>		<b>22,899,029</b>
<b>Total Budgeted Capital Expenditures in 2021</b>		<b>35,040,737</b>

\*\*\* 2020 Project Listing Reflect Remaining Funding Available

## Impact of Capital Expenditures on Operating Budget

The following table outlines how the 2021 Capital Expenditures will be funded:

<b>Total Capital Expenditures</b>	<b>35,040,737</b>
<b>Funding Sources</b>	
Transfer from Reserve Fund	10,781,977
Government Transfers	2,038,642
Capital Donations	345,000
Transfer from Capital Fund	494,977
Transfer from Appropriated Surplus	236,000
Debt Proceeds	18,244,282
User Fees & Service Charges	35,859
Other Revenue	20,800
Property Tax Requisition	145,200
Transfer from Unfunded Liability	2,500,000
Development Cost Charges	198,000
<b>Total Funding Sources</b>	<b>35,040,737</b>

When determining whether an expense is capital, the SCRD follows the guidelines set out within Canadian Public Accounting Standards section 3150 which defines an expense as capital if the item purchased is a non-financial asset having physical substance that

- (i) is held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- (ii) have useful economic lives extending beyond an accounting period;
- (iii) are to be used on a continuing basis; and
- (iv) are not for sale in the ordinary course of operations

The SCRD's Financial Sustainability Policy includes the following statement regarding capital projects:

*4.11.1. Policy: Each capital project or program submitted for consideration must clearly state its full initial cost, as well as future costs, including operating and upgrade/replacement costs. In addition, the source of sustainable funding for such costs has to be demonstrated.*

The majority of the capital projects approved in 2021 are for remediation or replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget.

A large portion of capital expenditures are the result of projects that are being continued in 2021. The continuation of these projects is the result of the size and nature of some of the project approved in 2020.

Two large scale water infrastructure projects which account for over 42% of 2021 capital expenditures expected in 2021 will have a material impact on the Regional Water Service operating budget. Where known, these values have been incorporated into the 2021-2025 Financial Plan. Details on these projects are as follows:

#### Groundwater Investigation Phase 4 – Church Road

The final phase of this project involves the detailed design and construction of new groundwater supply infrastructure. The total budget for this phase of the project is \$8,270,000 of which \$7,533,217 has been carried forward from 2020. \$8,000,000 of this amount will be funded from borrowing over a 30-year term. The financial plan includes estimated annual debt servicing costs \$475,000 beginning in 2022 of which \$270,000 is attributable to interest charges. Detailed estimates for operating expenses related to staffing, operations and maintenance of the new infrastructure have yet to be completed and incorporated into the financial plan.

#### Universal Water Meter Installations – Phase 3

The final phase of this project involves the installation of approximately 5,500 water meters. The total budget for this phase of the project is \$7,250,000 funded from borrowing over a 15-year term. The financial plan includes estimated annual debt servicing costs of \$644,361 beginning in 2023 of which \$217,500 is attributable to interest charges.

Detailed estimates for other expenditures such as meter repairs and maintenance are still being developed as part of the Regional District's asset management plans. The goal of these plans is to enhance and better align long-term financial planning and asset life-cycle costs, including ongoing repairs and maintenance associated with maintaining assets in optimal condition. Once complete, these plans will allow for more accurate and comprehensive budget forecasts of future operating costs related to capital expenditures.

## Property Tax by Area and Service

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2021 Taxation	2020 Taxation
<b>General Government</b>										
110 General Government	218,006	195,432	152,974	115,460	202,738	31,416	407,333	188,788	1,512,147	\$ 1,252,452
121 Grant In Aid - Area A	37,338	-	-	-	-	-	-	-	37,338	39,694
122 Grant In Aid - Area B	-	31,066	-	-	-	-	-	-	31,066	30,329
123 Grant In Aid - Areas E & F	-	-	-	1,904	3,343	-	-	-	5,247	5,089
125 Grant In Aid - Community Schools	1,630	1,461	1,144	863	1,516	-	3,046	1,412	11,072	10,790
126 Grant In Aid - Greater Gibsons	-	-	-	1,418	2,491	-	-	-	3,909	11,453
127 Grant In Aid - Area D	-	-	28,029	-	-	-	-	-	28,029	37,027
128 Grant In Aid - Area E	-	-	-	26,508	-	-	-	-	26,508	25,607
129 Grant In Aid - Area F	-	-	-	-	26,597	-	-	-	26,597	25,570
130 UBCM/Elections	21,654	19,412	15,195	11,468	20,137	-	-	-	87,866	23,089
136 Regional Sustainability	14,233	12,759	9,987	7,538	13,236	2,051	26,593	12,325	98,723	20,771
150 Feasibility - Regional	5,394	4,836	3,785	2,857	5,017	777	10,079	4,671	37,417	4,448
<b>Protective Services</b>										
200 Bylaw Enforcement	69,887	62,651	49,040	37,014	64,993	10,071	-	-	293,655	207,211
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	-
206 Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210 Gibsons & District Fire Protection	-	-	-	400,339	279,211	-	-	654,814	1,334,364	1,076,484
212 Roberts Creek Fire Protection	-	-	618,146	-	-	-	-	-	618,146	509,053
216 Halfmoon Bay Fire Protection	-	670,730	-	-	-	-	-	-	670,730	487,974
218 Egmont & District Fire Protection	192,512	-	-	-	-	-	-	-	192,512	125,833
220 911 Emergency Telephone	58,389	52,343	40,971	30,924	54,300	8,414	109,097	50,563	405,002	420,770
222 SICEP	45,511	40,799	31,935	24,104	42,324	6,558	85,036	39,412	315,679	254,069
290 Animal Control	-	14,542	11,383	8,591	10,492	2,338	-	-	47,346	43,249
291 Keats Island Dog Control	-	-	-	-	267	-	-	-	267	197
<b>Transportation Services</b>										
310 Transit	-	432,902	338,852	255,756	449,083	69,589	902,282	418,183	2,866,647	2,757,641
320 Regional Street Lighting	8,925	8,001	6,263	4,727	8,300	-	-	-	36,216	38,293
322 Langdale Street Lighting	-	-	-	-	2,750	-	-	-	2,750	2,490
324 Granthams Street Lighting	-	-	-	-	2,750	-	-	-	2,750	2,490
326 Veterans Street Lighting	-	-	-	550	-	-	-	-	550	498
328 Spruce Street Lighting	-	-	275	-	-	-	-	-	275	249
330 Woodcreek Street Lighting	-	-	-	5,714	-	-	-	-	5,714	2,563
332 Fircrest Street Lighting	-	-	-	549	-	-	-	-	549	499
334 Hydaway Street Lighting	-	276	-	-	-	-	-	-	276	249
336 Sunnyside Street Lighting	-	-	-	1,100	-	-	-	-	1,100	996
340 Burns Road Street Lighting	-	-	-	-	231	-	-	-	231	268
342 Stewart Road Street Lighting	-	-	-	-	550	-	-	-	550	498
345 Ports	-	159,029	128,738	90,874	378,841	-	-	-	757,282	783,528
346 Langdale Dock	-	-	-	-	33,647	-	-	-	33,647	33,301
<b>Environmental Services</b>										
350 Solid Waste	528,817	474,061	371,069	280,072	491,781	76,206	988,068	457,942	3,668,016	2,775,569
<b>Health Services</b>										
400 Cemetery	15,131	13,565	10,618	8,014	14,072	2,181	28,272	13,103	104,956	69,841
410 Pender Harbour Health Clinic	163,427	-	-	-	-	-	-	-	163,427	148,842
<b>Planning &amp; Development Services</b>										
500 Regional Planning	25,525	22,882	17,911	13,519	23,738	3,678	47,693	22,104	177,050	161,501
504 Rural Planning	253,272	211,277	177,720	134,138	163,784	-	-	-	940,190	841,555
510 Civic Addressing	-	-	-	-	-	-	-	-	-	(25,000)
515 Heritage Conservation	-	-	-	-	-	-	-	-	-	(1,148)
520 Building Inspection	10	9	7	5	9	1	-	-	40	6,435
531 Economic Development - A	77,470	-	-	-	-	-	-	-	77,470	65,078
532 Economic Development - B	-	39,538	-	-	-	-	-	-	39,538	47,045
533 Economic Development - D	-	-	45,275	-	-	-	-	-	45,275	37,229
534 Economic Development - E	-	-	-	23,217	-	-	-	-	23,217	27,720
535 Economic Development - F	-	-	-	-	47,249	-	-	-	47,249	46,216
<b>Recreation &amp; Cultural Services</b>										
615 Community Recreation Facilities	-	952,883	559,899	500,421	765,532	162,394	1,841,559	727,068	5,509,756	4,874,173
625 PH Pool	576,433	-	-	-	-	-	-	-	576,433	468,786
630 Joint Use - School Facilities	438	393	307	232	407	-	818	379	2,975	51,010
640 Gibsons Library	-	-	-	170,957	300,184	-	-	279,529	750,669	677,885
643 Egmont/Pender Harbour Library	52,828	-	-	-	-	-	-	-	52,828	53,341
645 Halfmoon Bay Library Service	-	156,463	-	-	-	-	-	-	156,463	150,433
646 Roberts Creek Library Service	-	-	197,380	-	-	-	-	-	197,380	182,787
648 Museum Service	22,136	19,844	15,533	11,724	20,586	3,190	41,361	19,170	153,544	141,582
650 Community Parks	464,859	416,725	326,190	246,199	432,302	-	-	-	1,886,276	1,720,751
665 Bike & Walking Paths	-	16,244	9,120	8,145	12,457	-	-	-	45,966	21,456
667 Area A Bike & Walking Paths	14,195	-	-	-	-	-	-	-	14,195	11,592
670 Recreation Programs	22,714	20,362	15,939	12,030	14,691	3,273	42,441	19,670	151,121	170,160
680 Dakota Ridge	28,888	25,897	20,271	15,300	26,865	4,163	53,977	25,017	200,378	209,075
<b>Total</b>	<b>\$ 2,919,625</b>	<b>\$ 4,076,382</b>	<b>\$ 3,203,965</b>	<b>\$ 2,452,232</b>	<b>\$ 3,916,269</b>	<b>\$ 386,301</b>	<b>\$ 4,587,654</b>	<b>\$ 2,934,150</b>	<b>\$ 24,476,688</b>	<b>\$ 21,168,636</b>
Percentage of Total Taxation	11.9%	16.7%	13.1%	10.0%	16.0%	1.6%	18.7%	12.0%		

### Overall Change in Taxation - All Property Classes\*

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2020 Taxation by area	2,437,101	3,533,647	2,746,064	2,119,221	3,406,054	340,339	3,996,693	2,589,518	\$ 21,168,636
\$ Change	482,524	542,734	457,891	333,012	510,215	45,962	590,962	344,633	\$ 3,307,933
% Change	19.80%	15.36%	16.67%	15.71%	14.98%	13.50%	14.79%	13.31%	15.63%

\*Calculations are based on the 2021 revised assessment roll

### Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SIGD	DoS	ToG
Average Residential % Chg*	16.05%	17.01%	16.51%	15.26%	20.28%	14.84%	15.37%	14.88%

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

\*\*excludes Egmont & District Fire Protection

\*\*\*mainland only for B & F



## Area B Islands Taxation Summary

Function	Area B Taxation	Islands portion	Mainland Portion	2021 Residential Rate Per \$100,000 of AV	Mainland Portion Excluding Utilities	Utilities
110 General Government	195,432	13,574	181,858	9.65	142,181	39,677
122 Grant in Aid - B	31,066	2,158	28,908	1.53	22,601	6,307
125 Grant in Aid - Community Schools	1,461	102	1,360	0.07	1,063	297
130 UBCM/AVICC & Elections	19,412	1,348	18,063	0.96	14,122	3,941
136 Regional Sustainability	12,759	886	11,873	0.63	9,283	2,590
200 Bylaw Enforcement	62,651	4,352	58,299	3.09	45,580	12,720
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	670,730	-	670,730	46.94	524,392	146,338
220 Emergency Telephone - 911	52,343	3,636	48,708	2.58	38,081	10,627
222 Sunshine Coast Emergency Planning	40,799	2,834	37,965	2.01	29,682	8,283
290 Animal Control	14,542	1,010	13,532	0.72	10,580	2,952
310 Public Transit	432,902	30,068	402,833	21.37	314,944	87,889
320 Regional Street Lighting	8,001	556	7,445	0.39	5,821	1,624
334 Hydaway St Lighting	276	-	276	1.28	216	60
345 Ports	159,029	11,046	147,983	7.85	115,697	32,287
350 Regional Solid Waste	474,061	32,927	441,134	23.40	344,888	96,245
400 Cemetery	13,565	942	12,623	0.67	9,869	2,754
500 Regional Planning	22,882	1,589	21,293	1.13	16,647	4,646
504 Rural Planning	211,277	-	211,277	11.21	165,181	46,096
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	9	1	8	0.00	6	2
532 Economic Development - Area B	39,538	2,746	36,792	1.95	28,765	8,027
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	952,883	-	952,883	104.73	744,985	207,897
630 Joint Use School Facilities	393	27	365	0.02	286	80
645 Halfmoon Bay Library Service	156,463	-	156,463	8.30	122,326	34,137
648 Museum Funding	19,844	1,378	18,466	0.98	14,437	4,029
650 Community Parks	416,725	28,945	387,781	20.57	303,176	84,605
665 Bicycle & Walking Paths	16,244	460	15,785	1.70	12,341	3,444
670 Recreation Programs - Regional	20,362	1,414	18,948	1.01	14,814	4,134
680 Dakota Ridge Recreation Area	25,897	1,799	24,098	1.28	18,841	5,258
	<b>4,071,546</b>	<b>143,797</b>	<b>3,927,749</b>		<b>3,070,803</b>	<b>856,946</b>
		<b>3.5%</b>	<b>96.5%</b>			
2020 Taxation		129,695	3,403,368		2,653,137	750,231
\$ Change		14,102	524,381		417,666	106,715
% Change		10.87%	15.41%		15.74%	14.22%
<b>Average Residential % Change</b>		<b>11.09%</b>				

\*NOTE: Residential rate for [665] Bicycle and Walking Paths applicable to assessed improvements only.

## Area F Islands Taxation Summary

Function	Area F Taxation	Islands Portion	Mainland Portion	2021 Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	202,738	61,759	140,978	9.65	110,683	30,295
123 Grant in Aid - E&F	3,343	1,018	2,325	0.16	1,825	500
125 Grant in Aid - Community Schools	1,516	462	1,054	0.07	828	227
126 Greater Gibson Community Participation	2,491	759	1,732	0.12	1,360	372
129 Grant in Aid - Area F	26,597	8,102	18,495	1.27	14,520	3,974
130 UBCM/AVICC & Elections	20,137	6,134	14,003	0.96	10,994	3,009
136 Regional Sustainability	13,236	4,032	9,204	0.63	7,226	1,978
200 Bylaw Enforcement	64,993	19,798	45,194	3.09	35,482	9,712
210 Gibsons & District Fire Protection	279,211	-	279,211	31.63	279,211	-
220 Emergency Telephone - 911	54,300	16,541	37,759	2.58	29,645	8,114
222 Sunshine Coast Emergency Planning	42,324	12,893	29,431	2.01	23,106	6,324
290 Animal Control	10,492	-	10,492	0.72	8,237	2,255
291 Keats Island Dog Control	267	267	-	0.17	-	-
310 Public Transit	449,083	136,803	312,281	21.37	245,174	67,107
320 Regional Street Lighting	8,300	2,528	5,772	0.39	4,531	1,240
322 Langdale St Lighting	2,750	-	2,750	3.04	2,750	-
324 Granthams St Lighting	2,750	-	2,750	1.92	2,750	-
340 Burns Rd St Lighting	231	-	231	2.67	231	-
342 Steward Rd St Lighting	550	-	550	34.42	550	-
345 Ports	378,641	115,344	263,297	18.02	206,716	56,581
346 Langdale Dock	33,647	33,647	-	5.24	-	-
350 Regional Solid Waste	491,781	149,809	341,971	23.40	268,484	73,487
400 Cemetery	14,072	4,287	9,785	0.67	7,682	2,103
500 Regional Planning	23,738	7,231	16,506	1.13	12,959	3,547
504 Rural Planning	163,784	-	163,784	11.21	128,588	35,196
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	9	3	6	0.00	5	1
535 Economic Development - Area F	47,249	14,393	32,856	2.25	25,795	7,060
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	765,532	-	765,532	104.73	487,110	278,422
630 Joint Use School Facilities	407	124	283	0.02	222	61
640 Gibson & Area Library	300,184	91,444	208,740	14.28	163,883	44,857
648 Museum Funding	20,586	6,271	14,315	0.98	11,239	3,076
650 Community Parks	432,302	131,691	300,611	20.57	236,012	64,599
665 Bicycle & Walking Paths	12,457	-	12,457	1.70	7,926	4,531
670 Recreation Programs - Regional	14,691	-	14,691	-	11,534	3,157
680 Dakota Ridge Recreation Area	26,865	8,184	18,681	1.28	14,667	4,014
	<b>3,911,252</b>	<b>833,525</b>	<b>3,077,727</b>		<b>2,361,928</b>	<b>715,800</b>
		<b>21.3%</b>	<b>78.7%</b>			
2020 Taxation		\$ 709,858	\$ 2,695,617		\$ 2,040,993	\$ 654,624
\$ Change		123,667	382,111		320,935	61,176
% Change		17.42%	14.18%		15.72%	9.35%

## Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRD services (excluding local street lighting and waste water plants) in each rural area and member municipality and for defined portions of rural areas A, B and F where service participation varies significantly from the rest of the area.

Average residential property values are calculated by dividing the total residential assessed value for each defined area by the number of occurrences in the assessment roll. The actual increase in taxation and fees for an individual property is dependent on actual assessed values and service participation.

Average Residential Taxation & Fees Summary 2021 Adopted Budget									
Rural Areas & Member Municipalities (*excludes defined rural areas)									
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Roberts Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	Sechelt Indian Government District	Town of Gibsons	
2021 Average Residential Property Value	\$415,958	\$717,851	\$959,403	\$691,516	\$788,750	\$626,636	\$413,256	\$652,523	
2020 Average Residential Property Value	\$405,096	\$694,238	\$892,046	\$656,676	\$710,816	\$600,940	\$400,988	\$633,806	
Increase / (Decrease) in Property Value	\$10,862	\$23,613	\$67,357	\$34,840	\$77,934	\$25,696	\$12,268	\$18,717	
% Change	2.68%	3.40%	7.55%	5.31%	10.96%	4.28%	3.06%	2.95%	
2021 Taxation & User Fees									
General	\$ 393.24	\$ 872.94	\$ 1,219.99	\$ 887.09	\$ 1,088.99	\$ 407.52	\$ 284.13	\$ 517.56	
Fire Protection	-	336.95	386.54	231.38	263.91	-	-	218.33	
Rec. Facilities & Bike Paths**	132.12	280.28	408.46	294.41	335.80	262.51	173.12	273.36	
User Fees & Parcel Taxes	17.10	1,067.64	1,067.64	1,067.64	1,067.64	875.96	875.96	116.80	
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 542.46</b>	<b>\$ 2,557.81</b>	<b>\$ 3,082.63</b>	<b>\$ 2,480.51</b>	<b>\$ 2,756.34</b>	<b>\$ 1,546.00</b>	<b>\$ 1,333.21</b>	<b>\$ 1,126.05</b>	
2020 Taxation & User Fees									
General	\$ 342.93	\$ 786.39	\$ 1,064.70	\$ 787.19	\$ 929.14	\$ 351.80	\$ 245.36	\$ 457.30	
Fire Protection	-	245.50	321.82	186.21	201.57	-	-	179.73	
Rec. Facilities & Bike Paths**	109.76	241.61	342.88	252.41	273.22	228.99	152.80	241.52	
User Fees & Parcel Taxes	17.07	975.98	975.98	975.98	975.98	800.13	800.13	112.34	
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 469.75</b>	<b>\$ 2,249.48</b>	<b>\$ 2,705.38</b>	<b>\$ 2,201.79</b>	<b>\$ 2,379.90</b>	<b>\$ 1,380.93</b>	<b>\$ 1,198.29</b>	<b>\$ 990.88</b>	
Increase / (Decrease) in Taxation / Fees	\$ 72.70	\$ 308.33	\$ 377.25	\$ 278.72	\$ 376.44	\$ 165.07	\$ 134.91	\$ 135.17	
% Change	15.48%	13.71%	13.94%	12.66%	15.82%	11.95%	11.26%	13.64%	
**taxed on assessed improvements only									

Defined Rural Areas						
	Area A - Egmont Fire Protection Area	Area A - North Pender Harbour Water Service Area	Area A - South Pender Harbour Water Service Area	Area B - Thormanby Island	Area F - Gambier Island	Area F - Keats Island - Eastbourne
2021 Average Residential Property Value	\$415,009	\$641,148	\$635,960	\$937,141	\$457,335	\$652,523
2020 Average Residential Property Value	\$398,775	\$595,870	\$598,154	\$913,211	\$406,598	\$633,806
Increase / (Decrease) in Property Value	\$16,234	\$45,278	\$37,806	\$23,930	\$50,737	\$18,717
% Change	4.07%	7.60%	6.32%	2.62%	12.48%	2.95%
<b>2021 Taxation &amp; User Fees</b>						
General	\$ 392.34	\$ 606.13	\$ 601.22	\$ 956.84	\$ 596.27	\$ 851.83
Fire Protection	406.58	-	-	-	-	-
Rec. Facilities & Bike Paths**	131.82	203.65	202.00	3.08	-	-
User Fees & Parcel Taxes	776.26	968.65	978.31	-	-	759.16
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 1,707.00</b>	<b>\$ 1,778.42</b>	<b>\$ 1,781.53</b>	<b>\$ 959.92</b>	<b>\$ 596.27</b>	<b>\$ 1,610.99</b>
<b>2020 Taxation &amp; User Fees</b>						
General	\$ 337.58	\$ 504.42	\$ 506.36	\$ 862.73	\$ 504.37	\$ 787.22
Fire Protection	264.21	-	-	-	-	-
Rec. Facilities & Bike Paths**	108.04	161.44	162.06	1.33	-	-
User Fees & Parcel Taxes	704.86	760.31	893.62	-	-	687.79
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 1,414.68</b>	<b>\$ 1,426.18</b>	<b>\$ 1,562.04</b>	<b>\$ 864.06</b>	<b>\$ 504.37</b>	<b>\$ 1,475.01</b>
Increase / (Decrease) in Taxation / Fees	\$ 292.32	\$ 352.25	\$ 219.49	\$ 95.86	\$ 91.89	\$ 135.98
% Change	20.66%	24.70%	14.05%	11.09%	18.22%	9.22%
**taxed on assessed improvements only						



# Summary of Tax Rates & Fees

		2021 Adopted										Residential Tax Rate per \$100K of assessed value			
Function#	Service Name	A	B	B Islands	D	E	F	F Islands	DOS	SGD	TOG	2020	2019	2018	2017
General Taxation on Land and Improvements															
110	General Administrative & Legislative Services	9.65	9.65	9.65	9.65	9.65	9.65	9.65	9.65	9.65	9.65	8.38	8.51	8.72	9.89
121	Grants in Aid- Area A Only	1.65										1.84	1.64	1.65	3.94
122	Grants in Aid- Area B Only		1.53	1.53								1.54	0.91	1.61	1.69
123	Grants in Aid- Areas E & F Only					0.16	0.16	0.16				0.17	0.15	0.10	0.37
125	Grants in Aid- A, B, D, E, F, DoS, TOG	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07		0.07	0.07	0.07	0.08	0.10
126	Greater Gibsons Community Participation					0.12	0.12	0.12				0.37	0.29	-0.17	0.45
127	Grants in Aid- Area D Only				1.77							2.53	2.35	2.53	2.89
128	Grants in Aid- Area E Only					2.21						2.26	1.07	1.61	2.02
129	Grants in Aid- Area F Only						1.27	1.27				1.32	1.30	0.90	1.50
130	UBCM/Elections Electoral Area Services	0.96	0.96	0.96	0.96	0.96	0.96	0.96				0.27	1.00	1.60	1.25
136	Regional Sustainability	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.14	0.09	0.16	0.47
150	Feasibility - Regional	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.03	0.00	0.00	0.00
151	Feasibility - Area A	0.00										0.00	0.00	-0.11	0.12
152	Feasibility - Area B		0.00	0.00								0.00	0.00	0.00	0.00
153	Feasibility - Area D				0.00							0.00	0.00	0.00	0.00
155	Feasibility - Area F					0.00	0.00					0.00	0.00	0.00	0.00
200	Bylaw Enforcement	3.09	3.09	3.09	3.09	3.09	3.09			3.09		2.31	2.24	2.15	2.19
204	Halfmoon Bay Smoke Control		0.00	0.00								0.00	0.01	0.05	0.01
206	Robert Creek Smoke Control				0.00							0.00	0.01	0.08	0.00
220	Emergency Telephone - 911	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.82	2.65	2.93	3.32
222	Sunshine Coast Emergency Planning	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	1.70	1.35	1.75	2.11
290	Animal Control		0.72	0.72	0.72	0.72	0.72			0.72		0.69	0.59	0.88	1.36
291	Keats Island Dog Control							0.17				0.13	0.16	0.17	0.21
310	Public Transit		21.37	21.37	21.37	21.37	21.37	21.37	21.37	21.37	21.37	21.57	20.80	22.68	22.68
320	Regional Street Lighting	0.39	0.39	0.39	0.39	0.39	0.39	0.39				0.44	0.42	0.46	0.47
345	Ports Services		7.85	7.85	8.12	7.59	18.02	18.02				12.00 (avg)	8.54 (avg)	5.04 (avg)	6.46 (avg)
346	Langdale Dock						5.24					5.81	6.02	6.40	6.70
350	Regional Solid Waste	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	18.57	13.38	13.06	12.43
400	Cemetery	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.47	0.72	0.81	0.92
410	Pender Harbour Health Clinic	7.23										6.88	6.86	6.82	7.49
500	Regional Planning	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.08	0.87	1.19	1.22
504	Rural Planning Services	11.21	11.21		11.21	11.21	11.21					10.57	11.17	10.78	11.86
510	Chic Addressing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.17	0.00	0.00	0.00
515	Heritage Conservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00				-0.01	0.01	-0.01	0.02
520	Building Inspection Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.07	2.09	2.99	3.08
531	Economic Development - Area A	3.43										3.01	3.05	2.68	1.95
532	Economic Development - Area B		1.95	1.95								2.40	2.02	2.24	1.34
533	Economic Development - Area D				2.86							2.54	2.49	2.70	0.62
534	Economic Development - Area E					1.94						2.45	2.43	2.11	1.69
535	Economic Development - Area F						2.25	2.25				2.38	2.40	2.41	1.00
540	Hillside Development Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.14	0.03
630	School Facilities - Joint Use	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		0.02	0.35	0.07	0.02	0.04
640	Gibsons & Area Library					14.28	14.28	14.28			14.28	13.61	14.01	15.46	17.66
643	Egmont/Pender Harbour Library Service	2.34										2.47	2.10	1.73	N/A
645	Halfmoon Bay Library Service		8.30									8.23	8.99	7.65	8.72
646	Roberts Creek Library Service				12.45							12.47	10.83	12.25	13.23
648	Museum Service	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.95	0.90	1.00	1.15
650	Community Parks	20.57	20.57	20.57	20.57	20.57	20.57	20.57				19.85	19.94	21.31	24.35
670	Regional Recreation Programs	1.01	1.01	1.01	1.01	1.01	1.01		1.01	1.01	1.01	1.18	1.05	1.14	1.36
680	Dakota Ridge Recreation Service Area	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.40	1.42	1.58	1.78
2021 Residential Rate		\$ 94.54	\$ 121.61	\$ 102.10	\$ 127.16	\$ 128.28	\$ 138.06	\$ 130.54	\$ 65.03	\$ 68.75	\$ 79.32				
2020 Residential Rate		\$ 84.65	\$ 113.27	\$ 94.47	\$ 119.36	\$ 119.88	\$ 130.71	\$ 124.20	\$ 58.54	\$ 61.19	\$ 72.15				
Increase (Decrease) in Residential Rate		\$ 9.88	\$ 8.33	\$ 7.63	\$ 7.81	\$ 8.41	\$ 7.35	\$ 6.34	\$ 6.49	\$ 7.56	\$ 7.17				
Taxation for Fire Protection															
210	Gibson's & District Fire Protection					33.46	33.46				33.46	28.36	25.96	29.34	32.04
212	Roberts Creek Fire Protection				40.29							36.08	31.95	34.48	39.02
216	Halfmoon Bay Fire Protection		46.94									35.36	28.69	30.74	33.73
218	Egmont Fire Protection	97.97										66.25	58.92	60.40	66.62
2021 Residential Rate		\$ 97.97	\$ 46.94	\$ -	\$ 40.29	\$ 33.46	\$ 33.46	\$ -	\$ -	\$ -	\$ -	\$ 33.46			
2020 Residential Rate		\$ 66.25	\$ 35.36	\$ -	\$ 36.08	\$ 28.36	\$ 28.36	\$ -	\$ -	\$ -	\$ -	\$ 28.36			
Increase (Decrease) in Residential Rate		\$ 31.72	\$ 11.58	\$ -	\$ 4.21	\$ 5.10	\$ 5.10	\$ -	\$ -	\$ -	\$ -	\$ 5.10			

2021 Adopted												Residential Tax Rate per \$100K of assessed value					
Function #	Service Name	A	B	B Islands	D	E	F	F Islands	DOS	SGD	TOG	2021	2020	2019	2018	2017	2016
Taxation on Improvements Only																	
615-621	Community Recreation Facilities		104.73		104.73	104.73	104.73		104.73	104.73	104.73	104.73	95.26	95.21	96.36	109.08	123.47
625	Pender Harbour Pool	77.61										77.61	66.20	70.83	67.41	79.60	89.60
665	Bicycle & Walking Paths		1.70	1.70	1.70	1.70	1.70					1.70	0.83	1.77	2.54	5.64	6.07
667	Area A Bicycle & Walking Paths	1.79										1.79	1.54	1.52	1.76	3.46	3.91
	2021 Residential Rate	\$ 79.41	\$ 106.43	\$ 1.70	\$ 106.43	\$ 106.43	\$ 106.43	\$ -	\$ 104.73	\$ 104.73	\$ 104.73						
	2020 Residential Rate	\$ 67.73	\$ 96.09	\$ 0.83	\$ 96.09	\$ 96.09	\$ 96.09	\$ -	\$ 95.26	\$ 95.26	\$ 95.26						
	Increase (Decrease) in Residential Rate	\$ 11.67	\$ 10.34	\$ 0.88	\$ 10.34	\$ 10.34	\$ 10.34	\$ -	\$ 9.47	\$ 9.47	\$ 9.47						
Rural Area Street Lighting																	
322	Langdale Street Lighting						3.04					3.04	3.00	2.77	3.09	3.71	4.18
324	Geordahaus Street Lighting						1.92					1.92	1.93	1.88	2.32	2.44	2.79
326	Veterans Street Lighting					0.56						0.56	0.55	0.54	0.58	0.75	0.82
328	Spruce Street Lighting				6.23							6.23	5.95	5.51	6.49	7.24	8.21
330	Woodcreek Street Lighting					12.09						12.09	5.72	4.19	5.25	5.91	6.84
332	Fircrest Street Lighting					2.73						2.73	2.63	2.49	2.94	3.07	3.90
334	Hydaway Street Lighting		1.28									1.28	1.16	1.07	1.20	1.33	1.51
336	Sunnyside Street Lighting					5.94						5.94	5.70	5.49	6.34	7.06	8.25
340	Burns Road Street Lighting						2.67					2.67	3.39	2.88	3.07	3.33	3.87
342	Stewart Road Street Lighting						34.42					34.42	34.39	33.79	42.67	45.64	52.55
												Flat Rate per parcel					
615-621	Community Recreation Facilities		116.80		116.80	116.80	116.80		116.80	116.80	116.80	116.80	112.34	112.67	114.60	115.81	116.23
625	Pender Harbour Pool	17.10										17.10	17.07	25.50	24.96	25.00	25.00
	2021 Residential Rate	\$ 17.10	\$ 116.80	\$ -	\$ 116.80	\$ 116.80	\$ 116.80	\$ -	\$ 116.80	\$ 116.80	\$ 116.80						
	2020 Residential Rate	\$ 17.07	\$ 112.34	\$ -	\$ 112.34	\$ 112.34	\$ 112.34	\$ -	\$ 112.34	\$ 112.34	\$ 112.34						
	Increase (Decrease) in Residential Rate	\$ 0.03	\$ 4.46	\$ -	\$ 4.46	\$ 4.46	\$ 4.46	\$ -	\$ 4.46	\$ 4.46	\$ 4.46						
												Flat Rate per single family dwelling/strata unit					
Utility Fees & Charges (Includes Frigate Taxes)																	
355	Refuse Collection		191.68		191.68	191.68	191.68					191.68	175.85	154.25	146.90	145.45	144.01
365	North Pender Harbour Water Service	951.55								951.55		951.55	743.24	604.37	576.21	556.16	547.09
366	South Pender Harbour Water Service	961.21								961.21		961.21	876.55	745.88	717.75	697.24	682.90
370	Regional Water Service	759.16	759.16		759.16	759.16	759.16	759.16	759.16	759.16		759.16	687.79	550.31	531.47	521.41	511.18
381	Graves Road Waste Water Plant	682.60										682.60	697.84	357.00	304.00	304.00	304.00
382	Woodcreek Park Waste Water Plant					950.55						950.55	656.17	602.00	500.00	500.00	500.00
383	Sunnyside Waste Water Plant					936.22						936.22	793.47	176.00	150.00	150.00	150.00
384	Jolly Roger Waste Water Plant		984.54									984.54	784.19	432.90	350.00	350.00	350.00
385	Secret Cove Waste Water Plant		864.57									864.57	718.36	514.50	430.00	430.00	430.00
386	Lee Bay Waste Water Plant	582.46										582.46	514.50	514.50	430.00	430.00	430.00
387	Square Bay Waste Water Plant		853.44									853.44	718.61	514.50	430.00	430.00	430.00
388	Langdale Waste Water Plant						1311.78					1311.78	1026.98	664.50	550.00	550.00	550.00
389	Canoe Road Waste Water Plant	1395.05										1395.05	1500.88	371.75	325.00	325.00	325.00
390	Merrill Crescent Waste Water Plant	1989.96										1989.96	1966.14	946.45	805.00	805.00	805.00
391	Curran Road Waste Water Plant		871.70									871.70	689.75	628.00	530.00	530.00	530.00
392	Roberts Creek Cohousing Waste Water Plant				1156.88							1156.88	891.94	766.50	650.00	650.00	650.00
393	Lily Lake Village Waste Water Plant	905.37										905.37	844.69	766.50	650.00	650.00	650.00
394	Painted Boat Waste Water Plant	779.47										779.47	639.50	537.50	430.00	430.00	430.00
395	Sakina Ridge Waste Water Plant	2149.34										2149.34	1876.21	1136.95	985.00	N/A	N/A

Note: The residential rates are calculated using the class multipliers legislated for Regional Districts.  
Actual residential rates for Municipalities may vary depending on the multipliers set by each Municipality

**Summary of Tax Rates (per \$100,000 of assessment)**

	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG
<b>General Services</b>										
2021 Residential Rate	\$ 94.54	\$ 121.61	\$ 102.10	\$ 127.16	\$ 128.28	\$ 138.06	\$ 130.54	\$ 65.03	\$ 68.75	\$ 79.32
2020 Residential Rate	\$ 84.65	\$ 113.27	\$ 94.47	\$ 119.36	\$ 119.88	\$ 130.71	\$ 124.20	\$ 58.54	\$ 61.19	\$ 72.15
Increase (Decrease) in Residential Rate	\$ 9.88	\$ 8.33	\$ 7.63	\$ 7.81	\$ 8.41	\$ 7.35	\$ 6.34	\$ 6.49	\$ 7.56	\$ 7.17
	11.7%	7.4%	8.1%	6.5%	7.0%	5.6%	5.1%	11.1%	12.4%	9.9%
<b>Fire Protection</b>										
2021 Residential Rate	\$ 97.97	\$ 46.94	\$ -	\$ 40.29	\$ 33.46	\$ 33.46	\$ -	\$ -	\$ -	\$ 33.46
2020 Residential Rate	\$ 66.25	\$ 35.36	\$ -	\$ 36.08	\$ 28.36	\$ 28.36	\$ -	\$ -	\$ -	\$ 28.36
Increase (Decrease) in Residential Rate	\$ 31.72	\$ 11.58	\$ -	\$ 4.21	\$ 5.10	\$ 5.10	\$ -	\$ -	\$ -	\$ 5.10
	47.9%	32.7%	N/A	11.7%	18.0%	18.0%	N/A	N/A	N/A	18.0%
<b>Taxed on Improvements Only</b>										
2021 Residential Rate	\$ 79.41	\$ 106.43	\$ 1.70	\$ 106.43	\$ 106.43	\$ 106.43	\$ -	\$ 104.73	\$ 104.73	\$ 104.73
2020 Residential Rate	\$ 67.73	\$ 96.09	\$ 0.83	\$ 96.09	\$ 96.09	\$ 96.09	\$ -	\$ 95.26	\$ 95.26	\$ 95.26
Increase (Decrease) in Residential Rate	\$ 11.67	\$ 10.34	\$ 0.88	\$ 10.34	\$ 10.34	\$ 10.34	\$ -	\$ 9.47	\$ 9.47	\$ 9.47
	17.2%	10.8%	105.7%	10.8%	10.8%	10.8%	N/A	9.9%	9.9%	9.9%
<b>Total * Residential Tax Rate</b>										
2021 Residential Rate	\$ 271.92	\$ 274.98	\$ 103.81	\$ 273.89	\$ 268.18	\$ 277.96	\$ 130.54	\$ 169.76	\$ 173.48	\$ 217.51
2020 Residential Rate	\$ 218.64	\$ 244.73	\$ 95.30	\$ 251.52	\$ 244.33	\$ 255.16	\$ 124.20	\$ 153.81	\$ 156.45	\$ 195.77
Increase (Decrease) in Residential Rate	\$ 53.27	\$ 30.25	\$ 8.51	\$ 22.36	\$ 23.85	\$ 22.80	\$ 6.34	\$ 15.96	\$ 17.03	\$ 21.73
*Excludes Rural Area Street Lighting	24.4%	12.4%	8.9%	8.9%	9.8%	8.9%	5.1%	10.4%	10.9%	11.1%

## E. Financial Planning Process





The Financial Plan for the SCRD 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. The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated or by way of establishment bylaw. The SCRD Board delegates the authority, by way of Bylaw (710) for implementation of the Financial Plan to the Chief Administrative Officer, Chief Financial Officer, General and Senior Managers and Budget Managers. All financial and operational policies are adhered to in the development of the Financial Plan.

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. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2021-2025 Financial Plan was completed during pre-budget meetings in November, Round One (R1) deliberations in February and Round Two (R2) in early March. This process also includes funding requests from community partners and stakeholders. The Financial Plan in the form of a bylaw must be adopted by March 31 of each year. The 2021-2025 Financial Plan Bylaw was presented at the March 25, 2021 Regular Board meeting for adoption. LGA 374 permits a local government to amend the financial plan at anytime. Should the Regional District determine that the financial plan requires an amendment, the proposed amendments are presented to the board and the establishing financial bylaw is re-established with the approved amendments.

## Financial Planning Process

Long Term Financial Planning refers to the five-year plan. It is a strategic process that ensures that revenues are adequate to maintain services at current levels, and there is a plan for expanding existing services or initiating new ones. Financial Planning promotes “Big Picture” thinking, provides more stability in budget and tax rates, addresses short-term issues with long-term solutions and minimizes the impact of changing economic times on planning. The SCRD Board, the Senior Leadership Team (SLT) and staff contribute to the financial planning process as follows:

- The **role of the Board** is to provide strategic and policy direction for all activities carried out by the SCRD.
- The **role of Budget Managers and staff** is to evolve the strategic and policy direction into work plans designed to achieve the Board directed.

Budget: Generally there are two types of budgets, Operating and Capital:

- Operating covers the everyday operation of services, expenditure obligations on a recurring basis; such as salaries, wages, materials and supplies, short-life equipment, repairs and maintenance.

- Capital is to acquire, construct, or improve an asset which is in the control of the Regional District, provides a benefit beyond a year and is not held for resale. These may include expenditures for land, buildings, or machinery and equipment.

The Financial Sustainability Policy, an integral component of the Strategic Plan, supports the development of the Financial Plan and is referred to throughout the Budget process. The key area of focus are:

- |  |                                       |
|--|---------------------------------------|
| • Growth in Revenues                             | • Demand Management and Efficiencies  |
| • Fees and Charges                               | • Services Reviews (Non-statutory)    |
| • Alternative Revenues                           | • Capital Maintenance and Replacement |
| • One-Time Revenues                              | • Capital Projects                    |
| • Service Demands Created by a Growing Community | • Carry-forward Projects              |
| • Cost of Existing Services                      | • Debt Management                     |
| • New Services and Major Enhancements            | • Reserve Funds                       |

Fiscal Sustainability is the ability to sustain current spending, tax and other policies without threatening solvency or defaulting on liabilities or promised expenditures.

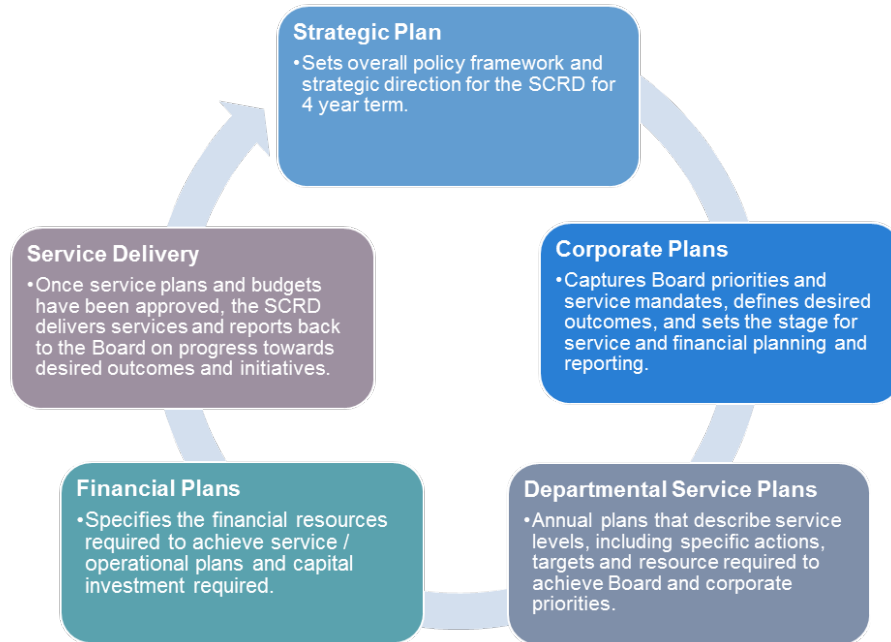
Other related Financial Policies which guide the Financial Planning Process are:

- Debt Management Policy
- Investment Policy
- Support Service Allocation

### **Key Steps:**

#### **1. Financial Planning Process**

The development of the SCRD Financial Plan is guided by the Board's Strategic Direction which considers emerging trends and issues that affect the entire Sunshine Coast, from Egmont to Port Mellon and the islands.



## 2. Develop Corporate Plans

- a. Outlines the response to the Board strategic priorities and policy direction, by highlighting implications to core service priorities to achieve the goals and targets as set out by the Board.
- b. Departmental projects and processes are reviewed and amended to align work plans to new priorities and objectives.

## 3. Develop Departmental Business/Service Plans

- a. Describes service levels, including specific actions, targets and resources required to achieve the Board and Corporate priorities.

## 4. Align Corporate and Service Plans to Financial Plans

- a. Review operational budgets, including Human Resource (HR) plans to ensure they align with Service Plans and are sufficient to meet work plans.
- b. Budget Proposals, along with business cases, are prepared in alignment with strategic priorities and will be evaluated and reviewed in accordance to the following criteria:

### **Mandatory**

- Imminent Asset Failure
- Regulatory Compliance
- Safety
- Business Continuity

### **Board Strategic & Corporate Plans**

### **Low Cost / High Value**

### **Other**

## **5. Monitoring and Reporting**

- Strategic Plan annual review process includes monitoring success and measuring performance.
- Financial Monitoring and Variance Reporting
  - Variance reports are presented to the Board three times each year and augmented by the updates by departments as identified.
  - Financial Statements, External Audit are done annually and reported to the Board in April of each year.
- Corporate and Service Plans
  - A Budget Project Status report is presented to the Board every second month and reports on operational and capital initiatives.
  - Corporate Annual report is released in June of each year, including financial overview, key strategic priorities and achievements for the past year.



## 2021-2025 Financial Planning Process Schedule

Activity		2020		2021	
	July / October	November	December	January / February	March
<b>Pre-Planning</b>					
<b>Board Strategic Plan Review</b>	September				
<b>Pre-Budget Overview</b>		5-6			
<b>Round 1</b>					
<b>Budget Stakeholders (Museums, Libraries, Community Schools etc.) SCRD-2021 Budget Proposals</b>				1	
<b>SCRD: 2021 Budget Proposal</b>				2	
<b>Public Engagement</b>					
<b>Public Meetings</b>		X	X	X	X
<b>Public &amp; Municipal Presentations and information sessions</b>		X	X	X 22 & 26	2, 3, 4
<b>Round 2</b>					
<b>Budget Stakeholders SCRD-2021 Budget Proposals Final 2020 Carry-forwards 2020 Surplus / Deficit Report</b>					4-5
<b>Adoption of Financial Plan</b>					25

The Financial Plan Process includes two rounds of Budget review prior to the adoption of the final Budget. Progressively, during the two rounds of discussion and review, the Budget should be matured and refined to a level of taxation and service that is acceptable to the Board. In addition, the *Local Government Act* Section 375, requires the SCRD to undertake a process of public consultation before the Financial Plan is adopted.

i. Round One (R1)

Following the direction provided by the Board in Round 1, the Budget will be amended by Finance staff and reproduced for review in Round 2. Should budget items be referred to their corresponding Committees for supporting information, any budget proposal recommendations should be referred back to the Budget Special Corporate and Administrative Services Committee for final decision to maintain consistency of process.

ii. Round Two (R2)

During Round 2 discussions for further amendments may be identified. At the end of Round 2, the Budget, including any identified amendments, should be a close representation of the desired final Budget.

iii. Public and Municipal Consultation

Public and Municipal Consultations take place between Rounds 1 and 2, when the Budgets have been “matured” to provide a realistic representation of the Budget, taxation and service impacts. The public process required by the *Local Government Act* does not specify a particular format for the public consultation. The public consultation usually consists of a presentation to each of the member municipalities, as well as one public presentation held in the SCRD Board Room. The public presentation documents are also available on the SCRD website. If other community stakeholders are interested in inviting staff to present at their respective organizations, this may be arranged with the CFO as time permits.

iv. Final Adopted Budget

The budget must be adopted by bylaw before March 31 of each year. Following Round 2, Finance will make any final amendments and update all tax calculations using the Revised Assessment Rolls. The Financial Plan Bylaw will be produced for three readings and adoption by the Board. As soon as possible, following the end of March, the final version of the Budget will be produced and distributed via the Directors’ virtual share site.

v. Financial Plan Adjustments

As in Sections 376 (6) and (11) of the *Local Government Act*, see below, Financial Plan amendments should not be necessary unless in case of exceptional circumstances. The Financial Plan and the matching expenditure results are the operational responsibility of the Budget Manager. The statutory responsibility for making proper expenditures is

shared among the Board, the CFO and the Budget Manager. Budget Managers should be proactive as opposed to being reactive.

“(6) The proposed expenditures for a service must set out separate amounts for each of the following as applicable:

- (a) the amount required to pay interest and principal on regional district debt;
- (b) the amount required for capital purposes;
- (c) the amount required for a deficiency referred to in subsection (11);
- (d) the amount required for other purposes.”

“(11) If actual expenditures and transfers to other funds in respect of a service for a year exceed actual revenues and transfers from other funds in respect of the service for the year, the resulting deficiency must be included in the next year's financial plan as an expenditure for the service in that year.”

Under Section 374 (2) of the *Local Government Act*, “For certainty, the Financial Plan may be amended by bylaw at any time.” As the statutory responsibility is much broader than the operational responsibility, it is appropriate that a standard process be implemented to handle changes to the Financial Plan that are being contemplated after the annual Financial Plan is formalized. Only the following exceptions will be made to amending the Financial Plan:

- i. Critical Emergency Situation – resulting in the Emergency Operation Centre (EOC) activation;
- ii. Grant award – upon successful receipt of an awarded grant.

For complete transparency and auditing, items that may affect the Financial Plan, that are minor, major, deficient or unplanned will not be amended in the Financial Plan. Contract extensions and /or amendments should be planned appropriately and carry a contingency, where required. Minor emergency situations should be accounted for in existing budgeted funding. Variances in the Financial Plan should be explained to the Board and appropriate mechanisms for recovery should be planned in future financial planning.





## F. Key Financial Policies and Fund Structures



## Financial Sustainability

This policy was developed to support the move to financial sustainability for the SCRD. Financial sustainability, along with a sustainability plan and collaborative leadership are integral components of the Strategic Plan. The Board has agreed to use these components as a lens to focus through when making decisions and implementing plans.

- a. A proactive strategy is required that will lay the groundwork for the continuance of high-quality services while providing a legacy for future generations. It will position the SCRD to meet financial obligations and take advantage of opportunities that arise. It will also mean that residents and businesses can look forward to stable, equitable and affordable taxation in relation to the services provided.
- b. The adoption of the SCRD's budget is one of the most critical functions undertaken by the Board to achieve its stated goals. Budgets and business plans shall be developed in a consistent and planned manner. Budgets shall take into consideration the impacts of initiatives on both the current and future years and the SCRD's ability to fund those initiatives.

In accordance with Local Government Act section 374, the SCRD budgets for a balanced financial plan. A balanced financial plan is defined as for any year, the total of the proposed expenditures and transfers to other funds in respect of a service must not exceed the total of the proposed funding sources and transfers from other sources and uses of funds for the service.

## Revenue Budget Policy

### Revenue Growth

- Conservative estimates of revenues related to growth will be included in the budget based on information provided by BC Assessment and the Planning and Development and Finance Divisions.

### Fees & Charges

- The Regional District's self-financed programs are to be fully funded by user fees and/or parcel taxes including corporate overhead, equipment replacement, debt financing, transfers to reserves and capital expenditures.
- Fees and charges will be reviewed annually and adjusted where appropriate. Reviews will include an analysis of the Regional District's costs of providing the service, as well as a comparison to other similar local governments. An increase equal to inflation (Consumer Price Index) shall be applied as appropriate. The users will be provided with no less than two months' notice of those changes, where possible.

## Alternate Revenues

- All departments will make every effort to access alternative funding sources. New sustainable funding sources can be used to reduce property tax or fee increases, increase service levels and/or provide new services.
- The Regional District will apply for grant funding for projects only after consideration is given to the full lifecycle costs of the project. When considering grant funding, the Regional District will focus on projects that are already included in the Five-Year Financial Plan, the adopted long-term capital plans or the Strategic Plan.

## One-Time Revenues

- Using one-time revenues to fund ongoing expenditures results in unfunded expenditure obligations in future years. Operating surpluses and one-time revenues will not be used to fund ongoing expenditures. Major one-time revenues will be applied to:
  - Reserves and/or Rate Stabilization in keeping with levels set by the Board;
  - One-time expenditures; or
  - Repayment of outstanding debt.

## Expense Policy

Pursuant to the *Local Government Act*, Section 374, expenditures must be provided for within the Financial Plan in order to be legal. Managers are required to have prior approval before making any expenditure not provided for in the relevant budget. For operating expenditures that will not create an overall deficit for the function, approval can be given by the CFO. For operating expenditures that will create a deficit or for capital expenditures, approval must be sought from the Board.

- i. Between January 1 and the adoption of the Financial Plan in March, Managers are limited to expenditures included in the Base Budget, unless special approval is provided by the Board, prior to adoption.
- ii. Budget Managers must sign off on all items that financially bind the organization for goods and services, which includes invoices, contracts or agreements. As part of signing off the Budget Manager is certifying that the goods and services are required for operations and are approved pursuant to Board policy and sufficiency of funding within the annual budget. If the amount of the invoice is in excess of the Manager's expenditure limit as per the Sunshine Coast Regional District Delegation Bylaw No. 710, 2017, the General Manager / Senior Manager and CAO must also sign off as applicable.

## Debt Management Policy

The Debt Management Policy was developed to establish financial guidelines and appropriate controls for the issuance and use of new debt and to ensure financial sustainability for the Regional District. It applies to issuance and management of all Regional District debt, in accordance with the Local Government Act and Community Charter.

Principles in this policy provide guidance for policy development and assist with interpretation of the policy applied. Policy guidelines are developed for the benefit of the Regional District as a whole; for the users of the Regional District's financial statements; the Board; and managers of the Regional District's debt.

## Support Services

The Support Service Allocation Policy's purpose is to define the process for allocating the costs of general administration (support service costs) for the SCRD to all budgeted functions / services within the SCRD on a fair and equitable basis. It is designed to provide a rational and consistent approach to assigning support costs and is reviewed regularly by Administration and approved by the Board.

a. Administrative Support Services include the following:

- General Administration [110] costs (liability, insurance, legal fees, reception, mail and records management, photocopiers, Corporate Communications, and Chief Administrative Officer)
- Asset Management [111]
- Finance [112 and 113]
- Purchasing and Risk Management [116]
- Field Road Administration Building [114]
- Human Resources [115]
- Information Technology [117]
- Corporate Sustainability Services [135]
- Property Information and Mapping [506].

The purpose of Administrative Support Service charges is to provide a systematic and rational method of allocating the cost of these support functions to the "users". All Administrative Support Service charges will be entered in the budget by Finance, based on the approved allocation method.

## Investment Policy

The Investment Policy is established to ensure that funds which the SCRD generates by way of operating and capital revenues, surpluses, reserve, or any other source, are invested to provide optimal returns after due consideration of yield, term, security, and diversification.

## Asset Management Policy

Asset management is an integral component of moving the Sunshine Coast Regional District (SCRD) toward the Boards Strategic Goals of Financial Sustainability. As stated in the Financial Sustainability Policy, it is the degree to which a government is capable of funding the service needs of its community, including the management and maintenance of assets.

This policy applies to services within the SCRD that “manage” infrastructure assets or asset systems in the delivery of services to the various communities it serves.

## Fund Structure

The financial management of Regional Districts is governed by Part 11 of the *Local Government Act*. Section 373(2) of the act stipulates that:

*‘the regional district financial officer must keep separate financial records for each service that include full particulars of assets and liabilities, revenues and expenditures, information concerning reserve funds and other pertinent financial details’.*

Maintaining separate financial records for each service ensures that revenues generated within a service, stay within a service for the benefit of service participants. In effect, each service of the SCRD is its own fund.

The SCRD has 100 distinct services grouped into 9 different categories for budgeting and financial reporting purposes as follows:

- General government
- Protective services
- Transportation services
- Environmental services
- Public health services
- Planning and development services
- Recreation and cultural services
- Water utilities
- Sewer utilities



## Segmented Reporting

A segment is a distinguishable activity or group of activities for which financial information is separately reported on. For the purpose of preparing financial records that are compliant with PSAS, the basis for segment disclosures is the major regional district funding categories. The segments are as follows:

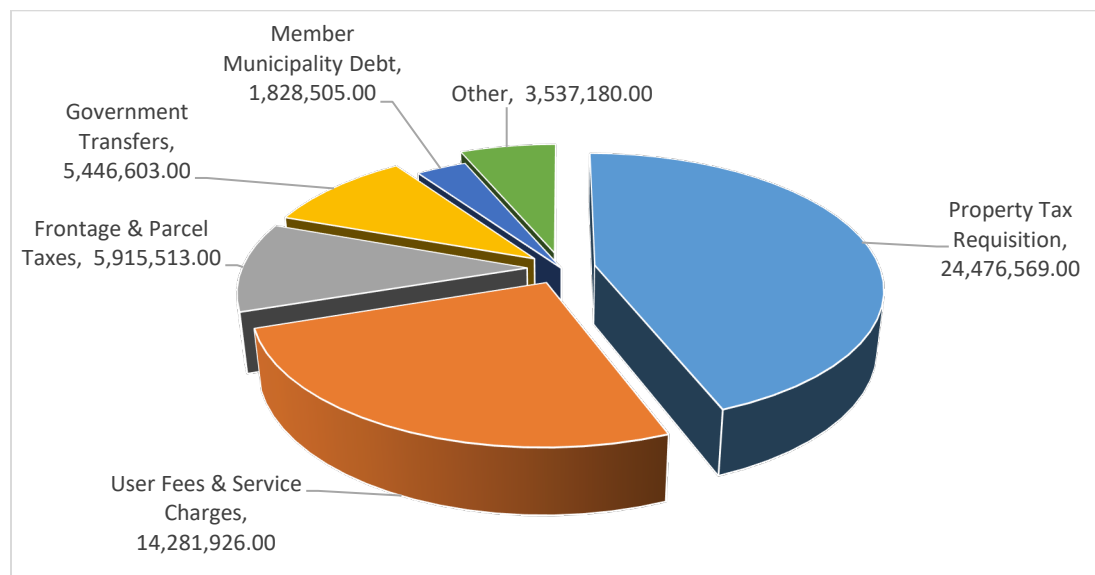
**General Fund Services:** Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development Services, and Recreation and Cultural Services.

**Water Utilities Fund Services:** Provide water services to residents in the Electoral Areas and member municipalities throughout the Sunshine Coast, including North Pender Harbour Water Service, South Pender Harbour Water Service and Regional Water Service. Water is also provided for fire protection, industrial use and irrigation purposes.

**Sewer Utilities Fund Services:** Provide 15 specific community package treatment plant and septic disposal systems.

## Revenues

The 2021 budget includes budgeted revenues of \$54 million of which 44%, or \$24.47 million is attributable to taxation. Other major sources of revenue include frontage and parcel taxes, government transfers (grants) and user fees and service charges as detailed in the chart below.



Other revenue sources making up 6% of revenues in 2021 and include external recoveries, grants in lieu of taxes, investment income, development cost charges, capital donations and revenues collected from Municipal Finance Authority Actuarial Adjustments from income earned on sinking debt funds.

Property Tax Requisition revenue is made up of requisitioned funds based on a homeowner's property assessed value. The amount of property tax has been calculated based on the costs of services that are provided by the SCRD. Some services that are provided by the SCRD are offered to all Electoral areas and Municipalities while others are only offered to specific areas. The amount of property tax revenue budgeted is derived from the amount requisitioned from the province of British Columbia's Surveyor of taxes and the Municipalities.

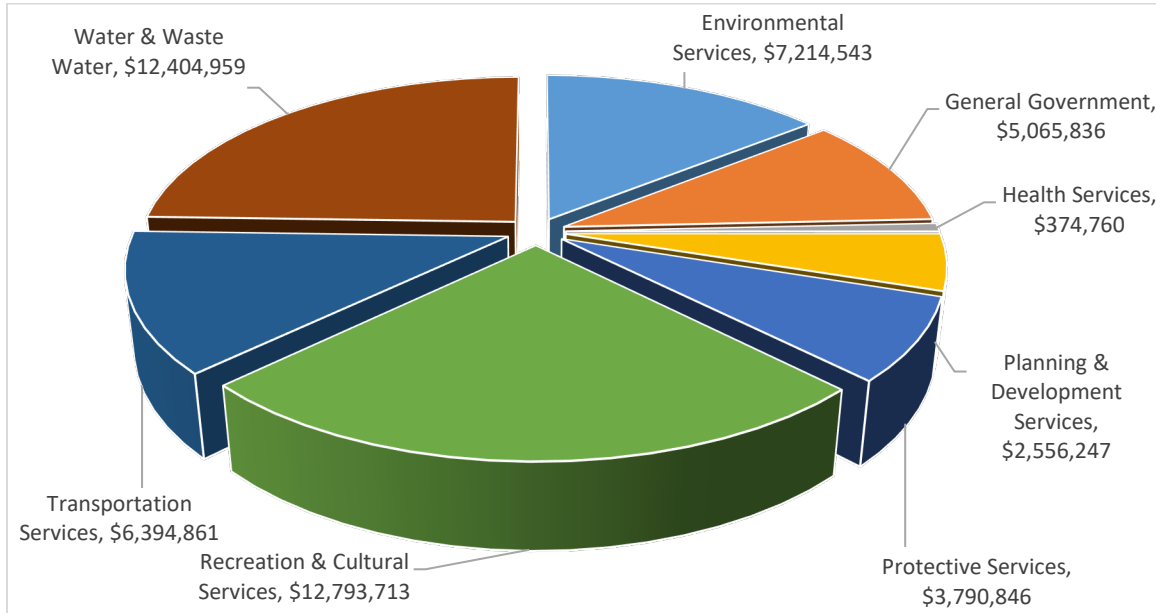
User Fees and Service Charges revenue is revenue earned for the use of a particular service or facility offered by the SCRD on a as use basis. User Fee and Service Charges revenue is determined based on historical revenue trends and can fluctuate year to year based on the demand for pay per use services.

Frontage & Parcel tax revenue is a local government tax levied on the unit, frontage or area of a property. Parcel taxes and Frontage taxes are unique and separate from property taxes in that it is not levied based on the assessed value of a parcel. A Parcel tax may only be levied on properties that are currently receiving or have a reasonable opportunity to receive a specific service. Budgeted Frontage & Parcel taxes are estimated based on internal information regarding the number of parcels that are eligible for a specific service that is subject to Parcel & Frontage charges.

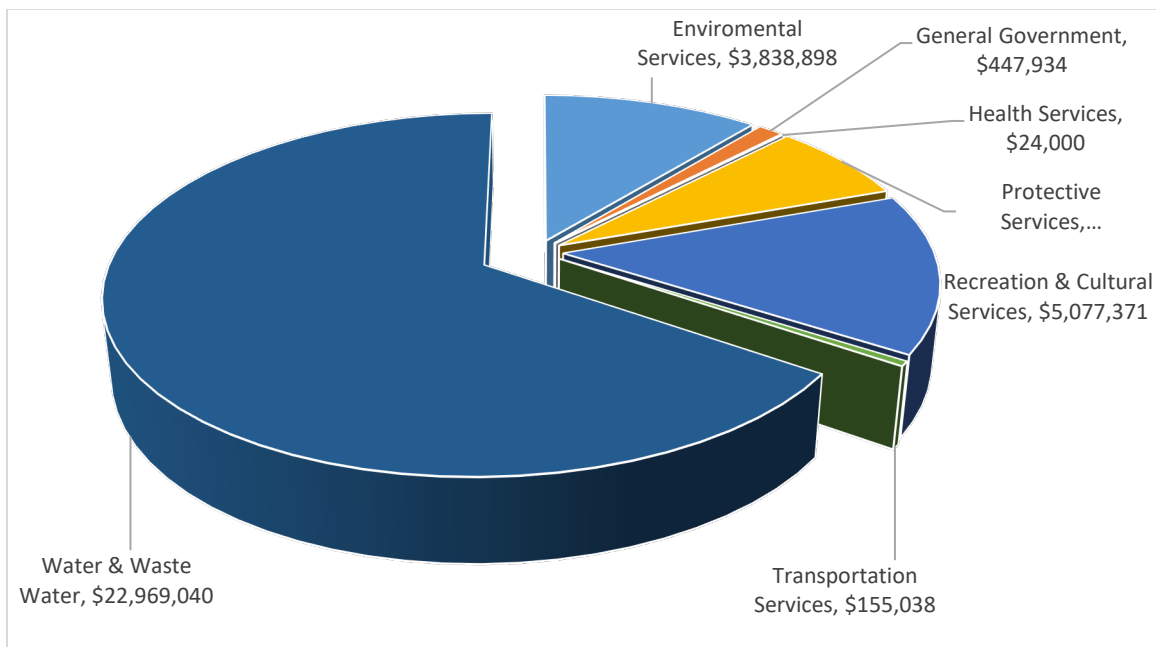
Government Transfers is revenue received from a Provincial or Federal body through grants, incentive programs, or a government agreement. The budgeted Government Transfer revenue is derived from information from agreements that have been executed or are reasonably expected to be executed.

## Expenses

The 2021 budget includes budgeted Operating expenditures of \$50.6 million. The chart below illustrates the expenditures by functional category:



The 2021 budget includes budgeted Capital expenditures of \$35 million. The chart below illustrates how the capital expenditures are budgeted by functional category:



## Other Sources

The table below represents the “Other sources and uses of funds” not classified as revenues or expenses for accounting purposes. These include capital expenditures, debt repayments, adjustments for non-cash items, and transfers to/(from) reserves and other funds.

Source/Use of Fund	Amount
Debt Principal Repayment	2,481,606
Debt Proceeds	(18,711,065)
Prior Year Deficit	751,374
Prior Year Surplus	(572,939)
Temporary Internal Financing	423,900
Transfer from Accumulated Surplus	(24,769)
Transfer from Capital Fund	(640,477)
Transfer to (from) Appropriated Surplus	217,915
Transfer to (from) Reserve Fund	(8,994,611)
Transfer to/(from) Unfunded Liability	(1,700,000)
Unfunded Amortization	(4,822,441)



## Five Year Financial Plan Summary

<b>General Fund</b>						
	2020 Actual	2021	2022	2023	2024	2025
<b>Revenue</b>						
Developer Contributions	179,974	-	-	-	-	-
Frontage & Parcel Taxes	1,678,220	1,746,592	1,746,592	1,746,592	1,746,592	1,746,592
Government Transfers	3,609,103	5,434,225	2,670,704	2,670,704	2,670,704	2,670,704
Grants in Lieu of Taxes	93,104	72,000	72,000	72,000	72,000	72,000
Investment Income	1,318,505	600,139	650,449	653,599	702,965	737,581
Member Municipality Debt	1,858,381	1,828,505	1,786,899	1,421,758	1,421,758	1,421,758
Other Revenue	820,523	767,375	495,663	478,688	478,692	478,695
Tax Requisitions	21,168,637	24,476,569	24,123,062	24,465,609	24,477,945	24,487,008
User Fees & Service Charges	6,279,076	6,706,235	8,006,717	8,056,622	8,056,623	8,056,624
<b>Total Revenue</b>	<b>37,005,523</b>	<b>41,631,640</b>	<b>39,552,086</b>	<b>39,565,572</b>	<b>39,627,279</b>	<b>39,670,962</b>
<b>Expenses</b>						
Administration	3,713,667	4,194,138	4,313,952	4,387,254	4,387,678	4,388,105
Amortization of Tangible Capital Assets	2,763,091	2,681,972	2,681,972	2,681,972	2,681,972	2,681,972
Debt Charges - Interest	1,149,723	1,171,011	1,175,932	1,152,685	1,140,196	1,129,811
Debt Charges Member Municipalities	1,858,381	1,828,505	1,786,899	1,421,758	1,421,758	1,421,758
Internal Recoveries	(6,400,398)	(7,199,294)	(7,364,510)	(7,458,506)	(7,459,032)	(7,459,569)
Operating	14,208,059	17,660,486	15,567,904	15,527,370	15,528,686	15,542,563
Wages and Benefits	14,868,220	17,853,988	18,119,082	18,386,156	18,386,468	18,386,786
Loss on Disposal of Tangible Capital Assets	(867)	-	-	-	-	-
<b>Total Expenses</b>	<b>32,159,876</b>	<b>38,190,806</b>	<b>36,281,231</b>	<b>36,098,689</b>	<b>36,087,726</b>	<b>36,091,426</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>4,845,647</b>	<b>3,440,834</b>	<b>3,270,855</b>	<b>3,466,883</b>	<b>3,539,553</b>	<b>3,579,536</b>
<b>Capital Expenditures</b>	<b>1,787,853</b>	<b>12,071,697</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
<b>Other Financing Sources</b>						
Debt Principal Repayment	1,698,284.00	1,973,178	2,246,307	2,188,605	2,235,318	2,259,026
Prior Year (Surplus)/Deficit	42,291.00	178,435	-	-	-	-
Proceeds from Long Term Debt	(450,000.00)	(2,878,065)	-	-	-	-
Transfer to/(from) Unfunded Liability	337,707.00	(1,700,000)	800,000	800,000	800,000	800,000
Transfer to/(from) Appropriated Surplus	782,577.00	217,915	502,050	682,050	682,050	682,050
Transfer to/(from) Other Funds	1,106,135.00	(138,460)	-	-	-	-
Transfer to/(from) Reserves	2,429,745.00	(3,601,894)	2,044,470	2,118,200	2,144,157	2,160,432
Transfer to/(from) Unfunded Loss on Asset	867.00	-	-	-	-	-
Unfunded Amortization	(2,763,091.00)	(2,681,972)	(2,681,972)	(2,681,972)	(2,681,972)	(2,681,972)
Change in Land Held for Sale	(96,287.00)	-	-	-	-	-
Proceeds from Sale of Assets	(5,462.00)	-	-	-	-	-
Interfund Transfers	(7,834.00)	-	-	-	-	-
<b>Total Surplus (Deficit)</b>	<b>(17,138)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Sewer Utilities

	2020 Actual	2021	2022	2023	2024	2025
<b>Revenue</b>						
Frontage & Parcel Taxes	110,723	155,112	155,112	155,112	155,112	155,112
Government Transfers	122	12,378	-	-	-	-
Investment Income	48,137	313	635	966	1,308	1,308
User Fees & Service Charges	351,882	396,638	441,258	441,258	441,258	441,258
<b>Total Revenue</b>	<b>510,864</b>	<b>564,441</b>	<b>597,005</b>	<b>597,336</b>	<b>597,678</b>	<b>597,678</b>
<b>Expenses</b>						
Administration	29,690	47,477	48,634	49,559	49,564	49,573
Amortization of Tangible Capital Assets	102,225	62,718	62,718	62,718	62,718	62,718
Debt Charges - Interest	7,856	8,556	8,280	7,994	7,727	7,613
Operating	190,850	322,744	196,844	196,844	196,844	196,844
Wages and Benefits	133,186	228,669	227,677	233,379	233,379	233,379
<b>Total Expenses</b>	<b>463,807</b>	<b>670,164</b>	<b>544,153</b>	<b>550,494</b>	<b>550,232</b>	<b>550,127</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>47,057</b>	<b>(105,723)</b>	<b>52,852</b>	<b>46,842</b>	<b>47,446</b>	<b>47,551</b>
<b>Capital Expenditures for Reporting</b>	<b>134,582</b>	<b>91,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>						
Debt Principal Repayment	17,220	26,396	26,829	27,266	26,719	26,826
Prior Year (Surplus)/Deficit	3,398					
Proceeds from Long Term Debt	(44,966)					
Transfer to/(from) Accumulated Surplus	-	(24,769)	(25,405)	(27,186)	(27,187)	(27,188)
Transfer to/(from) Other Funds	59	(47,806)	-	-	-	-
Transfer to/(from) Reserves	38,989	(88,115)	114,146	109,480	110,632	110,631
Unfunded Amortization	(102,225)	(62,718)	(62,718)	(62,718)	(62,718)	(62,718)
<b>Total Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Water Utilities

	2020 Actual	2021	2022	2023	2024	2025
<b>Revenue</b>						
Developer Contributions	1,094,095	544,500	-	-	-	-
Frontage & Parcel Taxes	3,845,647	4,013,809	4,201,727	4,201,727	4,201,727	4,201,727
Investment Income	469,439	76,372	84,429	97,014	117,439	135,894
Other Revenue	111,847	212,800	65,800	65,800	65,800	65,800
User Fees & Service Charges	6,100,268	7,001,433	7,004,090	7,004,090	7,004,090	7,004,090
<b>Total Revenue</b>	<b>11,621,296</b>	<b>11,848,914</b>	<b>11,356,046</b>	<b>11,368,631</b>	<b>11,389,056</b>	<b>11,407,511</b>
<b>Expenses</b>						
Administration	928,299	1,124,412	1,153,726	1,174,227	1,174,318	1,174,412
Amortization of Tangible Capital Assets	2,153,952	2,077,751	2,077,751	2,077,751	2,077,751	2,077,751
Debt Charges - Interest	117,565	391,620	426,937	549,874	547,507	545,731
Internal Recoveries	(16,852)	-	-	-	-	-
Operating	2,435,635	4,189,101	1,848,160	1,856,748	1,856,837	1,856,928
Wages and Benefits	2,576,820	3,951,911	4,024,905	4,121,489	4,121,489	4,121,489
Loss (gain) on Disposal of Tangible Capital	9,876	-	-	-	-	-
<b>Total Expenses</b>	<b>8,205,295</b>	<b>11,734,795</b>	<b>9,531,479</b>	<b>9,780,089</b>	<b>9,777,902</b>	<b>9,776,311</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>3,416,001</b>	<b>114,119</b>	<b>1,824,567</b>	<b>1,588,542</b>	<b>1,611,154</b>	<b>1,631,200</b>
<b>Capital Expenditures for Reporting</b>	<b>2,900,157</b>	<b>22,877,751</b>	<b>1,611,599</b>	<b>1,611,599</b>	<b>1,611,599</b>	<b>1,611,599</b>
<b>Other Financing Sources</b>						
Debt Principal Repayment	349,158	482,032	713,201	1,154,353	1,152,388	1,089,876
Proceeds from Long Term Debt	(192,750)	(15,833,000)	-	-	-	-
Transfer to/(from) Other Funds	(478,909)	(30,311)	-	-	-	-
Transfer to/(from) Reserves	2,994,469	(5,304,602)	1,577,518	900,341	924,918	1,007,476
Transfer to/(from) Unfunded Loss on Asse	(9,876)	-	-	-	-	-
Unfunded Amortization	(2,153,952)	(2,077,751)	(2,077,751)	(2,077,751)	(2,077,751)	(2,077,751)
Proceeds from Sale of Assets	(130)	-	-	-	-	-
Interfund Transfers	7,834	-	-	-	-	-
<b>Total Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Assessments

The 2021 completed assessment roll was released by the BC Assessment Authority on January 1, 2021 and the 2021 revised assessment roll was released on March 31, 2021. Final tax calculations and apportionment are based on the revised assessment roll which accounts for any changes resulting from the property assessment appeals process.

Assessed values are based on the estimated market value of properties on July 1 and condition on October 31 of the preceding year.

### Overall Change in Assessments

Overall, assessments in the Regional District increased by 5.43% for 2021 as detailed in table below:

Overall Change in Assessed Values		
	Assessed Value	% Change
2020 (Cycle 10)	13,252,696,601	
Increase due to NMC *	113,765,519	0.86%
Increase due to Market	605,199,674	4.57%
2021 Total	13,971,661,794	5.43%

\*NMC - Non-market change

Note: The NMC figures are subject to change upon supplementary roll revisions issued by BC Assessment

Non-market change (NMC) is generally related to growth and results in an overall increase to the tax base. When all other factors remain equal, an increase due to NMC will result in reduced taxation to existing property owners in all areas.

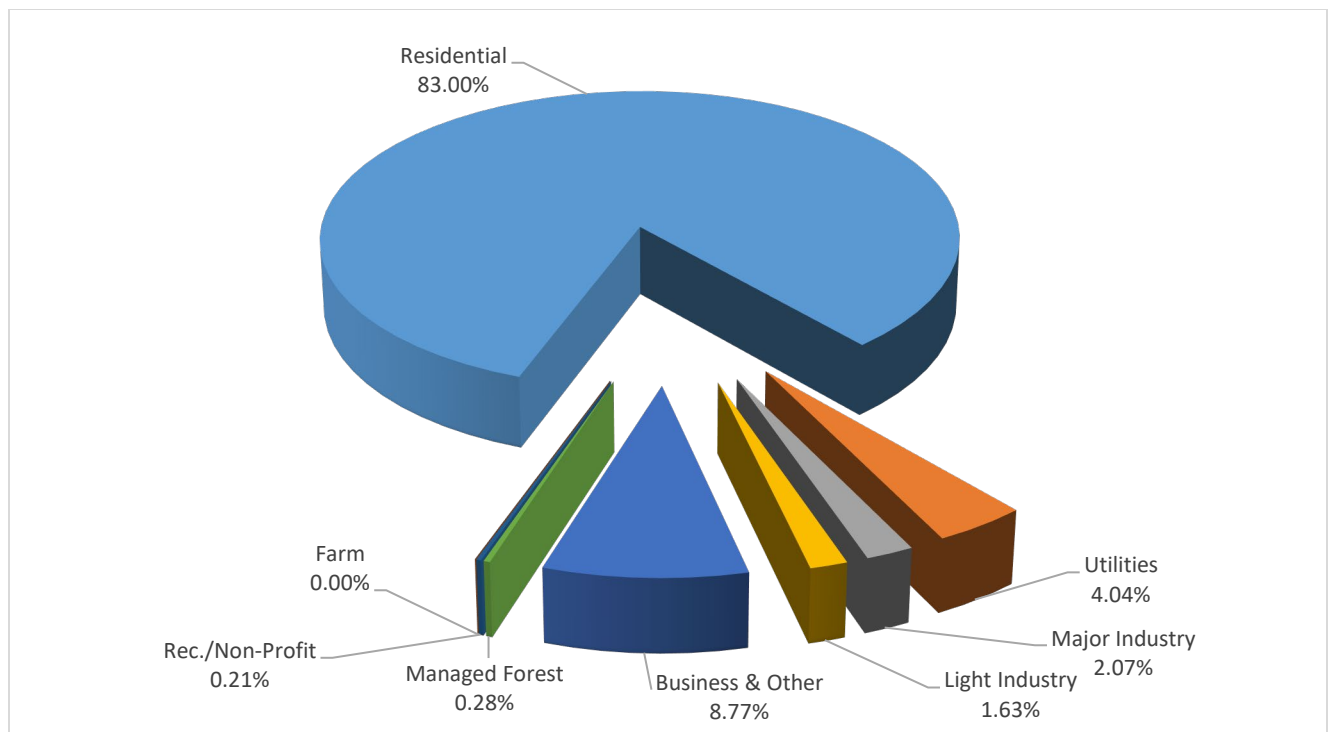
Market change refers to changes in assessment related to market shifts. These values are determined based on actual sales data in a particular area. When all other factors remain equal, if an individual property's market value increases by more (or decreases by less) than the average, taxation for that property will increase. If the value increases by less than the average (or decreases by more), taxation will decrease.

### Tax Base by Property Class

The chart on the next page shows the tax base by property class for the entire SCRD and is a reflection of how taxation is allocated between property classes for services in which all areas participate such as Emergency Planning or Solid Waste.

The allocation for the majority of services will be different due to varying service participation by individual areas; however, the burden on the residential property class is generally consistent throughout.





## Human Resource Plans

The following table is a summary of the SCRD's position counts for each division, calculated on a Full Time Equivalent (FTE) basis.

Positions are allocated to divisions in the plan based on the corporate reporting structure and are budgeted annually to individual services based on approved work plans. This allows for a position assigned to a particular division to have time budgeted to a service within another division based on operational or project requirements.

As an example, office staff in the Recreation and Community Partnerships division handle facility bookings for both recreation facilities and sports fields, even though sport fields fall under the Facility Services and Parks division.

This 'cross-functional' approach allows for greater efficiency and collaboration between departments while still meeting the requirements of the Local Government Act with respect to maintaining separate budgets and accounting records for each Regional District service.

**2021 Adopted Budget  
Human Resources Plan Summary**

Divisions	2020	2021	2022	2023	2024	2025	Net Increase (Reduction) 2020 to 2021
Office of the CAO	2.00	2.00	2.00	2.00	2.00	2.00	-
Human Resource Services	4.25	4.60	4.60	4.60	4.60	4.60	0.35
Administration and Legislative Services							
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	3.30	4.30	4.30	3.80	3.80	3.80	1.00
Legislative Services	3.00	2.71	3.20	3.00	3.00	3.00	(0.29)
	7.30	8.01	8.50	7.80	7.80	7.80	0.71
Corporate Services							
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	8.20	8.40	8.60	8.60	8.60	8.60	0.20
Purchasing and Risk Management	3.00	3.00	3.00	3.00	3.00	3.00	-
Financial Analysis	1.00	1.00	1.00	1.00	1.00	1.00	-
Asset Management	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	8.80	9.38	9.80	8.80	8.80	8.80	0.58
	25.00	25.78	26.40	25.40	25.40	25.40	0.78
Infrastructure Services							
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	0.50	4.00	4.00	4.00	4.00	4.00	3.50
Utility Services	34.54	37.76	37.09	37.09	37.09	37.09	3.22
Solid Waste Services	12.27	13.09	12.74	12.74	12.74	12.74	0.82
	49.31	56.84	55.83	55.83	55.83	55.83	7.53
Planning & Development Services							
Sustainability Services	-	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management/Admin Asst.	1.40	1.90	1.90	1.90	1.90	1.90	0.50
Planning and Development Services	6.00	7.00	7.00	7.00	7.00	7.00	1.00
Building Services	6.00	6.00	6.00	6.00	6.00	6.00	-
Ports Services	0.40	1.00	1.00	1.00	1.00	1.00	0.60
Protective Services	9.60	11.40	12.50	12.50	12.50	12.50	1.80
	23.40	28.30	29.40	29.40	29.40	29.40	4.90
Community Services							
Transit and Fleet Services	34.94	37.18	35.61	35.61	35.61	35.61	2.24
Recreation and Community Partnerships	29.20	29.20	29.20	29.20	29.20	29.20	-
Pender Harbour Recreation	3.25	3.58	3.58	3.58	3.58	3.58	0.33
Facility Services and Parks	26.35	26.81	26.51	26.51	26.26	26.26	0.46
Senior Management/Admin Asst.	1.00	1.00	1.00	1.00	1.00	1.00	-
	94.74	97.77	95.90	95.90	95.65	95.65	3.03
Total Full Time Equivalent Positions	206.00	223.31	222.63	220.93	220.68	220.68	17.31

8.91 Full year impact of new FTEs approved in 2020  
4.60 New Permanent FTE's Approved in 2021 (14.78 Pro-rated)  
0.25 Temporary FTE's Approved in 2020  
3.55 Temporary FTE's approved in 2021

Net Change 17.31

## Internal Support Services

Regional Districts are required to allocate costs incurred in relation to a particular service to that service. This includes the cost of internal support services such as Finance and Information Technology that are utilized by all Regional District services to varying degrees. These costs are commonly referred to as indirect or overhead costs.

In order to provide for equitable allocation of the costs associated with these internal support services, the SCRD Board maintains a Support Service Allocation Policy which is reviewed annually as part of the annual budget process.

The purpose of the policy is to define the process for allocating support service costs by identifying cost pools and establishing the method by which those costs will be allocated to the services that use them. Allocation methods are based on the principles of fairness, transparency, consistency and equitability. They must also be easy to understand and administer and align with generally accepted accounting principles.

Allocation methods for cost pools are based on cost drivers such as number of units, historical usage, square footage, and actual/budgeted dollar values. These allocation bases are updated annually as part of the budget process.

The seven services listed below constitute the internal support service functions of the Regional District for budgeting purposes. Within each service there are up to five distinct cost pools with their own allocation base as defined in the Policy. The values listed below constitute the combined internal recovery with amounts recovered from each service are identified as 'Administration' in the expense section of the budget report.

	2017	2018	2019	2020	2021	Difference 2020 to 2021	%
General Government	697,622	668,582	690,894	702,711	910,603	207,892	30.09%
Finance (Includes Asset Mgmt. & Purchasing)	1,368,005	1,409,655	1,446,949	1,620,322	1,692,147	71,825	4.96%
Field Rd	526,269	471,711	472,278	487,131	502,199	15,068	3.19%
Human Resources	447,190	533,840	555,395	714,168	725,929	11,761	2.12%
Information Technology	773,790	913,351	1,001,814	1,141,040	1,178,252	37,212	3.71%
Corporate Sustainability	63,364	20,894	21,216	46,764	48,176	1,412	6.66%
Property Information Mapping Services	338,386	333,522	341,540	318,629	308,721	(9,908)	-2.90%
<b>Total</b>	<b>4,214,626</b>	<b>4,351,555</b>	<b>4,530,086</b>	<b>5,030,765</b>	<b>5,366,027</b>	<b>335,262</b>	<b>6.66%</b>
Change from Prior Year		136,929	178,531	500,679	335,262		
% Change from Prior Year		3.25%	4.10%	11.05%	6.66%		

## A Snapshot of Current Reserve Funds

\*The charts and information below is accurate as of May 25, 2021

Reserve funds are established, by bylaw, for each service where appropriate. All funds held in reserve and any interest earned on them can only be used for the purposes for which the reserve fund was established as defined in the reserve bylaw. In addition, accounting for reserve funds must be kept separate for each service.

The SCRD maintains two main classes of reserve funds: operating reserves and capital reserves. The respective reserve fund bylaws define the use of the monies in the reserve funds. Generally, these are as follows:

Operating reserves:

- Unanticipated expenditures for operations
- Funding one time projects
- Mitigation of sudden marked increases to taxation and/or fees

Capital reserves:

- Expenditures for, or in respect of, capital projects and land, machinery or equipment necessary for them, including the extension or renewal of existing capital works.
- The purchase of machinery and equipment for the maintenance of municipal property and to protect persons or property.

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2021.



## General

504	Administration - Capital	\$ 653.50	\$ -	\$ 0.98	\$ 654.48	0	\$ 653.50
495	Administration - Vehicle Acquisition	44,552.53	-	66.81	44,619.34	0	44,552.53
648	Administration - Operating	425,611.55	-	638.23	426,249.78	(144,064.00)	281,547.55
648	Administration - Operating (Risk Management)	37,082.78	-	55.61	37,138.39	10,000.00	47,082.78
648	Finance - Operating	564,640.83	-	846.73	565,487.56	(100,000.00)	464,640.83
496	Office Building Upgrades - Capital	229,346.85	-	343.92	229,690.77	20,000.00	249,346.85
	Office Building Upgrades - Operating	100,569.01	-	150.81	100,719.82	(4,475.00)	96,094.01
648	Human Resources - Operating	216,104.37	-	324.07	216,428.44	(20,055.00)	196,049.37
504	Information Services - Capital	285,494.59	-	428.12	285,922.71	(113,284.00)	172,210.59
648	Information Services - Operating	125,065.29	-	187.56	125,252.85	(5,000.00)	120,065.29
648	Area D Grant in Aid - Operating	3,378.32	-	5.07	3,383.39	0	3,378.32
648	Elections - Operating	151,952.75	-	227.86	152,180.61	(16,000.00)	135,952.75
648	Corporate Sustainability - Operating	119,073.61	-	178.56	119,252.17	0	119,073.61
648	Regional Sustainability - Operating	87,105.61	-	130.63	87,236.24	(70,000.00)	17,105.61
	Feasibility Studies - Area B	28,182.39	-	42.27	28,224.66	0	28,182.39
	Feasibility Studies - Area D	28,182.39	-	42.27	28,224.66	0	28,182.39
649	Bylaw Enforcement - Vehicle Acquisition	67,167.64	-	100.73	67,268.37	(50,000.00)	17,167.64
677	Bylaw Enforcement - Operating	99,494.24	-	149.19	99,643.43	(750.00)	98,744.24
	Halfmoon Bay Smoke Control - Operating	2,580.40	-	3.87	2,584.27	(1,071.00)	1,509.40
650	Roberts Creek Smoke Control - Operating	13,192.94	-	19.78	13,212.72	(1,070.00)	12,122.94
497	Gibsons and District Fire Protection - Land	43,869.54	-	65.79	43,935.33	0	43,869.54
489	Gibsons and District Fire Protection - Capital	379,808.13	(2,678.88)	566.55	377,695.80	(80,339.00)	299,469.13
678	Gibsons and District Fire Protection - Operating	78,284.11	-	117.38	78,401.49	(1,950.00)	76,334.11
490	Roberts Creek Fire Protection - Capital	451,000.85	-	676.32	451,677.17	(202,500.00)	248,500.85
679	Roberts Creek Fire Protection - Operating	176,063.42	-	264.03	176,327.45	(106,278.00)	69,785.42
491	Halfmoon Bay Fire Protection - Capital	524,295.12	-	786.21	525,081.33	(177,500.00)	346,795.12
	Halfmoon Bay Fire Protection - Operating	49,663.04	-	74.46	49,737.50	(8,350.00)	41,313.04
601	Egmont Fire Protection - Capital	129,857.63	-	194.73	130,052.36	(7,500.00)	122,357.63
	Egmont Fire Protection - Operating	87,626.05	-	131.41	87,757.46	0	87,626.05
492	Emergency Telephone 911 - Capital	797,719.40	(14,333.70)	1,161.48	784,547.18	(475,100.00)	322,619.40
	Emergency Telephone 911 - Operating	47,371.93	(482.57)	69.87	46,959.23	(24,199.00)	23,172.93
493	Sunshine Coast Emergency Planning - Capital	37,738.97	-	56.60	37,795.57	0	37,738.97
	Sunshine Coast Emergency Planning - Operating	41,378.83	-	62.05	41,440.88	(37,955.00)	3,423.83
651	Animal Control - Vehicle Acquisition	57,217.21	-	85.81	57,303.02	0	57,217.21
680	Animal Control - Operating	144,087.28	-	216.07	144,303.35	(750.00)	143,337.28
529	Transit - Capital	-	-	-	-	0	-
652	Transit - Operating	857,721.65	-	1,286.22	859,007.87	(136,055.00)	721,666.65
563	Fleet Maintenance - Capital	98,110.26	-	147.12	98,257.38	(90,641.00)	7,469.26
	Fleet Maintenance - Operating	152,192.16	-	228.23	152,420.39	(46,900.00)	105,292.16
	Building Maintenance - Operating	84,289.94	-	126.41	84,416.35	0	84,289.94
486	Ports - Capital	690,869.11	-	1,036.01	691,905.12	266,962.00	957,831.11
607	Ports - Operating	55,122.59	-	82.66	55,205.25	(39,600.00)	15,522.59
653	Regional Solid Waste - Operating	178,115.31	26,999.98	304.88	205,420.17	(123,739.00)	54,376.31
670	Zero Waste Initiatives (Eco Fee) - Operating	312,715.17	14,775.00	487.69	327,977.86	(215,330.00)	97,385.17
653	Landfill - Operating	20,106.55	(750.00)	29.96	19,386.51	(41,601.00)	(21,494.45)
654	Refuse Collection - Operating	114,444.62	-	171.62	114,616.24	(45,288.00)	69,156.62
655	Cemetery - Operating	374,944.47	-	562.26	375,506.73	(31,000.00)	343,944.47
515	Pender Harbour Health Clinic - Capital	58,427.54	-	87.61	58,515.15	(35,000.00)	23,427.54
681	Regional Planning - Operating	127,677.58	-	191.46	127,869.04	(50,000.00)	77,677.58
656	Rural Planning - Vehicle Acquisition	18,848.88	-	28.26	18,877.14	0	18,848.88
657	Rural Planning - Operating	93,428.94	-	140.10	93,569.04	(21,840.00)	71,588.94
504	Property Information & Mapping - Capital	64,063.92	-	96.08	64,160.00	15,000.00	79,063.92
648	Property Information & Mapping - Operating	178,125.71	-	267.12	178,392.83	(60,000.00)	118,125.71
	Civic Addressing - Operating	107,575.65	-	161.32	107,736.97	(15,000.00)	92,575.65
659	Building Inspection - Vehicles Acquisition	25,306.17	-	37.95	25,344.12	6,000.00	31,306.17
	Building Inspection - Operating	1,150,368.95	-	1,725.08	1,152,094.03	(4,055.00)	1,146,313.95
715	Hillside - Operating	904,662.20	-	1,356.62	906,018.82	13,787.00	918,449.20
590	Community Recreation Facilities - Capital	2,562,926.77	(399.86)	3,843.09	2,566,370.00	(805,629.00)	1,757,297.77
682	Community Recreation Facilities - Operating	314,323.99	(8,327.00)	463.15	306,460.14	(211,748.00)	102,575.99
494	Pender Harbour Pool - Capital	47,144.91	-	70.70	47,215.61	15,000.00	62,144.91
660	Pender Harbour Pool - Operating	289,779.12	-	434.55	290,213.67	(5,850.00)	283,929.12
	School Facilities - Joint Use - Operating	7,323.08	-	10.98	7,334.06	0	7,323.08
609	Gibsons & Area Library - Capital	80,010.47	-	119.99	80,130.46	50,000.00	130,010.47
	Gibsons & Area Library - Operating	55,162.87	-	82.72	55,245.59	0	55,162.87
533	Community Parks - Capital	454,770.32	-	681.96	455,452.28	(165,056.00)	289,714.32
662	Community Parks - Operating	225,708.40	(91.71)	338.25	225,954.94	(87,421.00)	138,287.40
683	Bicycle and Walking Paths - Operating	254,757.99	-	382.03	255,140.02	(65,000.00)	189,757.99
	Area A - Bicycle and Walking Paths - Operating	97,150.21	-	145.68	97,295.89	0	97,150.21
	Regional Recreation Programs - Operating	38,616.95	-	57.90	38,674.85	0	38,616.95
	Dakota Ridge - Operating	297,909.58	-	446.74	298,356.32	(80,500.00)	217,409.58
Total General Reserve Funds		\$ 16,068,115.13	\$ 14,711.26	\$ 24,104.23	\$ 16,106,930.62	\$ (3,628,694.00)	\$ 12,439,421.13

Bylaw	Description	2020 Opening Balance	Transfers	YTD Interest	Closing Balance	Budgeted Transfers	Uncommitted Balance
<b>Water Services</b>							
589	North Pender Harbour - Capital	\$ 290,315.65	\$ -	\$ 435.35	\$ 290,751.00	\$ 180,171.00	\$ 470,486.65
605	North Pender Harbour - Operating	354,000.70	-	530.85	354,531.55	\$ (166,101.00)	187,899.70
602	South Pender Harbour - Capital	629,130.13	(64,664.42)	852.96	565,318.67	\$ 30,525.00	659,655.13
663	South Pender Harbour - Operating	701,346.52	-	1,051.72	702,398.24	\$ (104,551.00)	596,795.52
488	Regional - Capital	8,293,134.35	(2,040.30)	12,433.76	8,303,527.81	\$ (3,772,598.00)	4,520,536.35
498	Regional - Land	18,569.71	-	27.86	18,597.57	0	18,569.71
664	Regional - Operating	3,282,056.74	(77,113.61)	4,749.38	3,209,692.51	\$ (1,651,941.00)	1,630,115.74
<b>Total Water Services Reserves</b>		<b>\$ 13,568,553.80</b>	<b>\$ (143,818.33)</b>	<b>\$ 20,081.88</b>	<b>\$ 13,444,817.35</b>	<b>\$ (5,484,495.00)</b>	<b>\$ 8,084,058.80</b>
<b>Waste Water Plants</b>							
512	Greaves Road - Capital	\$ 3,340.19	\$ -	\$ 5.01	\$ 3,345.20	\$ 1,212.00	\$ 4,552.19
608	Greaves Road - Operating	11,353.31	-	17.02	11,370.33	\$ (1,604.00)	9,749.31
665	Woodcreek Park - Capital	30,223.72	-	45.32	30,269.04	\$ 22,046.00	52,269.72
666	Woodcreek Park - Operating	158,927.40	(5,600.00)	230.49	153,557.89	\$ (30,707.00)	128,220.40
512	Sunnyside - Capital	19,746.56	-	29.61	19,776.17	\$ 2,222.00	21,968.56
608	Sunnyside - Operating	13,776.36	-	20.65	13,797.01	\$ (1,805.00)	11,971.36
512	Jolly Roger - Capital	40,438.65	-	60.64	40,499.29	\$ 262.00	40,700.65
608	Jolly Roger - Operating	21,389.00	-	32.07	21,421.07	\$ (6,182.00)	15,207.00
512	Secret Cove - Capital	13,224.97	-	19.83	13,244.80	\$ 668.00	13,892.97
608	Secret Cove - Operating	33,334.05	-	49.99	33,384.04	\$ (4,691.00)	28,643.05
512	Lee Bay - Capital	266,712.99	-	399.96	267,112.95	\$ 18,258.00	284,970.99
608	Lee Bay - Operating	291,046.20	-	436.44	291,482.64	\$ (15,475.00)	275,571.20
512	Square Bay - Capital	46,712.72	-	70.06	46,782.78	0	46,712.72
608	Square Bay - Operating	58,289.71	(565.00)	87.26	57,811.97	\$ (60,335.00)	(2,045.29)
512	Langdale - Capital	760.02	-	1.14	761.16	\$ 8,080.00	8,840.02
608	Langdale - Operating	51,114.82	-	76.66	51,191.48	\$ (9,305.00)	41,809.82
512	Canoe Road - Capital	3,327.99	-	4.99	3,332.98	\$ (40.00)	3,287.99
608	Canoe Rd - Operating	3,875.67	-	5.80	3,881.47	\$ 1,986.00	5,861.67
512	Merrill Crescent - Capital	-	-	-	-	\$ 1,266.00	1,266.00
608	Merrill Crescent - Operating	3,365.10	-	5.05	3,370.15	\$ (2,630.00)	735.10
512	Curran Road - Capital	31,199.12	-	46.80	31,245.92	\$ 4,303.00	35,502.12
608	Curran Road - Operating	43,737.13	-	65.58	43,802.71	\$ 1,026.00	44,763.13
512	Roberts Creek Co-Housing - Capital	2,620.31	-	3.93	2,624.24	\$ 9,424.00	12,044.31
608	Roberts Creek Co-Housing - Operating	48,526.66	-	72.76	48,599.42	\$ (33,095.00)	15,431.66
667	Lily Lake Village - Operating	64,695.31	-	97.01	64,792.32	\$ (5,564.00)	59,131.31
668	Painted Boat - Capital	5,332.73	-	8.00	5,340.73	\$ 6,868.00	12,200.73
669	Painted Boat - Operating	62,624.87	-	93.90	62,718.77	\$ 1,542.00	64,166.87
N/A	No Bylaw - Sakinaw Ridge - Operating	26,351.66	-	39.52	26,391.18	\$ (920.00)	25,431.66
728	Sakinaw Ridge Capital Reserve	-	-	-	-	\$ 5,075.00	5,075.00
<b>Total Waste Water Plants Reserves</b>		<b>\$ 1,356,047.22</b>	<b>\$ (6,165.00)</b>	<b>\$ 2,025.49</b>	<b>\$ 1,351,907.71</b>	<b>\$ (88,115.00)</b>	<b>\$ 1,267,932.22</b>
<b>Total Reserve Funds</b>		<b>\$ 30,992,716.15</b>	<b>\$ (135,272.07)</b>	<b>\$ 46,211.60</b>	<b>\$ 30,903,655.68</b>	<b>\$ (9,201,304.00)</b>	<b>\$ 21,791,412.15</b>

## Debt Portfolio

Regional Districts' are governed by strict borrowing regulations prescribed under the Local Government Act and Community Charter. Any borrowing undertaken for a term exceeding five years must receive the approval of the electors in the service area of the service benefiting from the borrowing. Borrowing for terms of five years or less does not require approval of the electors.

Regional Districts may also finance member municipality borrowing at the request and sole cost of the Municipality in cases where a loan authorization bylaw has been adopted by the Municipality.

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divide by the SCRD's recurring revenue for the year. At the beginning of 2021, the SCRD's had a debt servicing ratio of 9.75%.

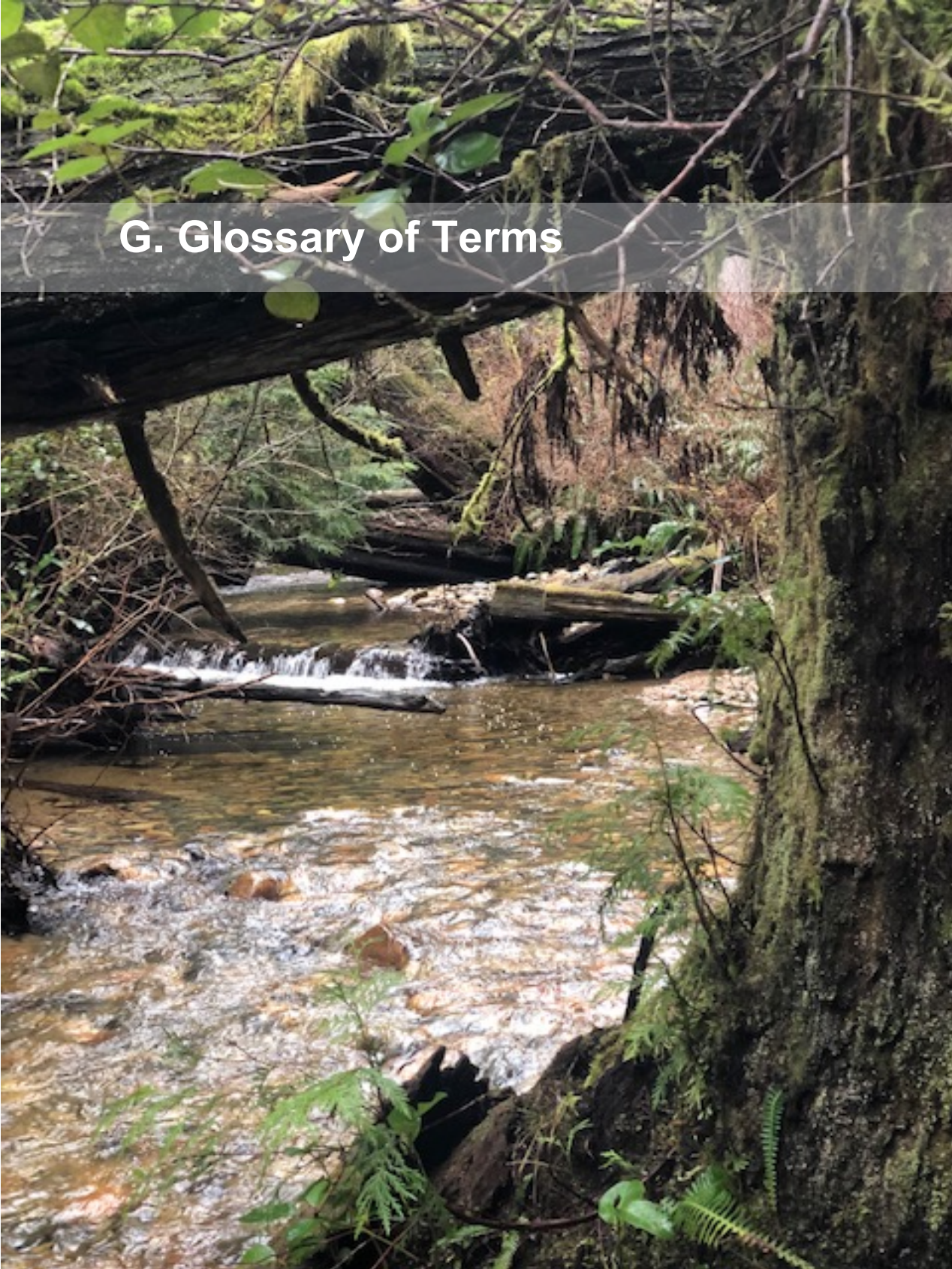
At the beginning of 2021, the SCRD had \$23,122,469 of outstanding long-term debt of which \$10,594,436 had been undertaken for member municipalities and \$12,528,033 for Regional District services.

The 2021 budget includes funding from debt proceeds of \$18,711,065 to fund current year expenditures. \$15,250,000 of this amount is proposed long-term borrowing for Phase 3 Water Meter Installations and Phase 4 Groundwater Investigation related to the development of the Church Road Well. These amounts are subject to elector approval. In addition, there is \$1,118,898 of pending debt issues for the Sechelt Landfill Remediation project.

LA/SI Bylaw or Resolution	Purpose	Interest Rate	Principal Balance Remaining
<b>Borrowing Under Loan Authorization Bylaw</b>			
584/593	Parks Master Plan	2.25%	207,195
550/561	Community Recreation Facilities Construction	4.77%	5,606,244
544/553	Chapman Water Treatment Plant	0.91%	1,035,529
557/572	Field Road Administration Building	4.88%	1,138,662
550/561	Community Recreation Facilities	4.88%	785,029
556/571	Fleet Maintenance Building Expansion	4.88%	156,990
547/575	Egmont & District Fire Department Equipment	4.88%	38,572
594/613	Pender Harbour Pool	2.25%	473,322
676/694	South Pender Water Treatment Plant	3.00%	1,008,259
617/628	North Pender Harbour Water UV & Metering	3.00%	300,000
619/629	South Pender Harbour Water Metering	3.00%	450,000
707/719	Square Bay Waste Water Treatment Plant	2.66%	269,580
			<b>\$ 11,469,382</b>
<b>Liabilities Under Agreement</b>			
266/19 No. 5	Merrill Crescent Septic Field Replacement	1.22%	11,383
266/19 No. 5	Canoe Road Septic Field Replacement	1.22%	15,217
015/20 No. 5	Vaucroft Dock Capital Works	1.22%	360,000
			<b>\$ 386,600</b>
<b>Equipment Financing</b>			
0013-0 / 084/16 No. 48	Regional Water - Vehicle (2016)	1.21%	15,314
0019-0	Information Technology Hardware (2018)	1.21%	23,491
0015-0	Gibsons Fire Ladder Truck	1.21%	142,729
0016-0	Building Maintenance - Vehicle	1.21%	17,823
0017-0	Community Parks - Vehicle	1.21%	22,125
0018-0	SPHWS - Vehicle	1.21%	18,211
0021-0	Information Technology Hardware (2019)	1.21%	46,814
0020-0	Regional Water Vehicle Replacements (2018)	1.21%	147,829
0022-0	Regional Water Vehicle Replacements (2019)	1.21%	125,986
0023-0	Waste Water Vehicle Replacement (2019)	1.21%	44,966
0024-0	NPH Water Service Vehicle Replacement (2019)	1.21%	66,763
			<b>\$ 672,051</b>
<b>Total Outstanding Debt</b>			<b>\$ 12,528,033</b>



<b>Budgeted Unissued Borrowing</b>	<b>Amount</b>	<b>Proposed Term</b>
GDVFD Engine #1 Replacement	400,789	5 years
HMBVFD Tanker (Tender) Replacement	200,000	5 years
Building Maintenance Vehicle	25,000	5 years
Water Meter Installations - Phase 3	7,250,000	15 Years
Vehicle Purchase - Strategic Infrastructure Division	46,500	5 years
Regional Water Utility Vehicle Purchase	46,500	5 years
Regional Water Excavator & Trailer	200,000	5 years
Church Road Well Field Project	8,000,000	30 Years
South Pender Vehicle Purchase	80,000	5 years
Regional Water Vehicle Purchase	210,000	5 years
Sechelt Landfill Forklift	25,000	5 years
Cab Tractor (Sports Fields)	70,000	5 years
Sechelt Landfill Remediation	1,118,898	5 years
Power Supply System Replacement	115,000	5 years
Coopers Green Hall Replacement	528,378	5 years
Sechelt Aquatic Centre Sprinkler System Replacement	175,000	5 years
Self Contained Breathing Apparatus and Fill Station	220,000	5 years
<b>Total Budgeted Unissued Debt</b>	<b>\$ 18,711,065</b>	

A photograph of a forest stream with a small waterfall, surrounded by mossy trees and branches. The text "G. Glossary of Terms" is overlaid on the image.

## G. Glossary of Terms

The following terms are defined specifically for use in the Strategic Plan, Business Plan and Five-Year Financial Plan for the Sunshine Coast Regional District.

**ACCOUNTING PRINCIPLES:** A set of generally accepted principles for administering accounting activities and regulating financial reporting.

**ACCRUAL METHOD OF ACCOUNTING:** A method of accounting which measures the financial performance and position of an organization by recognizing economic events when they happen, as opposed to when cash is received or spent.

**AMORTIZATION:** The process of allocating the cost of a tangible capital asset over the useful life of that asset.

**APPROPRIATED:** When a fund is appropriated, it is subject to certain restrictions on what its assets can be used for.

**ASSET:** Anything owned that has monetary value.

**AUDIT:** A process of examination and verification by an independent body of financial records to ensure that financial statements are prepared in accordance with the relevant accounting standards.

**BALANCED BUDGET:** A budget in which revenues are equal to expenditures, and where no budget deficit or budget surplus exists.

**BASE BUDGET:** The SCR D uses a “Base Budget” process in developing its Financial Plan. This system incorporates the concept of funding “core operating” costs.

**BOARD (OF DIRECTORS):** Nine members elected at large that represent 5 Electoral Areas, the Town of Gibsons, the Sechelt Indian Government District and the District of Sechelt (2).

**BUDGET:** A set of plans that quantitatively describe an entity’s projected future operations, setting out all planned revenues and expenditures for the budget period.

**BUDGET AMENDMENT:** Significant amendments may be made to the approved Five-Year Financial Plan by completing and adopting a revised Five-Year Financial Plan.

**CAPITAL ASSETS:** Assets of significant value and that have a useful life of greater than one year (e.g. land, buildings).

**CAPITAL FUNDING:** The funding provided for capital projects through operating budget contributions, reserves, debt, grants from other levels of government, or other sources.

**CAPITAL PLAN:** A comprehensive five-year corporate plan that identifies the proposed capital project expenditures and sources of financing for all departmental projects.



Projects within the Capital Plan are ranked using departmental and corporate criteria to determine which will be funded.

**CAPITAL PROJECT:** Creation or improvement of infrastructure assets.

**CARBON FOOTPRINT:** Amount of carbon dioxide (CO<sub>2</sub>e) that is emitted by the municipality.

**COMMUNITY CHARTER:** The provincial legislation governing local governments. This legislation replaced the Local Government Act in 2003.

**COR (CERTIFICATE OF RECOGNITION):** is given to organizations that meet and exceed the legal requirements for an occupational health and safety program and an occupational injury management / return to work program.

**DEBT LIMIT:** The Provincially legislated limit by which a municipality may incur debt (an obligation resulting from the borrowing of money).

**DEBT RESERVE FUND:** The Debt Reserve Fund or DRF is security held in trust by the Municipal Finance Authority (MFA) as protection against loan default. At the commencement of each loan, 1% of the gross amount is deducted and retained until the loan has expired. The MFA earns interest on this cash position and reports annually to members, via the Debt Position Reports, on the status of this holding due back to each borrower. Also, logged as security alongside this 1% cash position is a Demand Note payable to the MFA. To determine the value of the Demand Note, first calculate ½ the average annual principal and interest due, deduct 1% from that for the cash position and the balance will be the Demand Note. The Demand Note is considered a contingent liability and should be accounted for as such.

**DEBT SERVICING COSTS:** (i.e. principal and interest) may not exceed 25% of the previous year's revenue. Incurring debt beyond these limits requires prior Provincial Government approval.

**DEFICIT:** The excess of an entity's liabilities over its assets or excess of expenditures over revenues during a single accounting period.

**DEVELOPMENT COST CHARGES (DCCs):** A fee imposed on new development to help fund growth-related infrastructure.

**DEVELOPMENT PERMIT:** A permit that allows development of a property subject to certain conditions such as the timing or sequence of construction, density of development, alteration of specific requirements of the zoning of the property etc.

**EXPENDITURES:** The cost of goods and services received for both the regular operations and the Capital Plan.

**FINANCIAL PLAN:** Provides the statutory approval to expend funds, once approved by the Board. Approval for the Five Year Financial Plan is granted on an annual basis for



operating purposes and for the life of capital projects beginning in the first year of the plan period.

**FISCAL YEAR:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The District's fiscal year is March to February.

**FTE (FULL TIME EQUIVALENT STAFFING POSITIONS):** Conversion of full and part-time positions to the decimal equivalent of full-time positions based on fulltime hours. For example, an employee who works twenty-six weeks in a year would be equivalent to 0.50 of a full-time position.

**FUND:** A fiscal entity of self-balancing accounts that are segregated for the purpose of providing a specific service or activity.

**FUND BALANCE:** The cumulative total of the fund's revenue, expenditures, debt payments, debt proceeds and inter-fund transfers.

**FEE:** A fee is a charge to recover the cost of providing a service.

**FINANCIAL PLAN:** This term is used interchangeably with "budget".

**FUND:** A pool of money normally set apart for a specific purpose.

**FUND BALANCE:** The excess of assets over liabilities in a fund.

**GAAP (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES):** which are the conventions, rules and procedures that define accepted accounting practices.

**GENERAL FUND ACTIVITIES:** Departments that are funded wholly or in part through property taxes and user fees.

**GHG (GREENHOUSE GAS):** Gasses generated from fossil fuel burning, released into the atmosphere and linked to climate change.

**GRANT:** A financial contribution to or from governments.

**GRANT FUNDS:** Given to an organization from another organization which may have conditions attached to it and require specific spending to occur or goal to be accomplished in order to retain the funds.

**GOAL:** A goal is a specific outcome that the organization strives to accomplish over a 15–20-year time frame in order to achieve its vision.

**INFRASTRUCTURE:** Physical structures that form the foundation for development. Infrastructure includes: wastewater and water, recreation, communications, transit and transportation facilities and associated facilities.

**LIABILITY:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honoured by that entity.

**MANAGEMENT LETTER:** An auxiliary letter that is produced by the auditor as part of the annual financial statement audit which provides recommendations for improving internal controls and other business practices.

**MFA (MUNICIPAL FINANCE AUTHORITY OF BC):** A provincial organization that provides for marketing, placement, and administration of all municipal debt requirements in British Columbia. This Authority also operates an investment pool on behalf of municipalities.

**MISSION:** How the organization will work to achieve the vision.

**MRDT (MUNICIPAL AND REGIONAL DISTRICT TAX):** Tax imposed by the province on the purchase of accommodation imposed in specific geographical areas of the province on behalf of municipalities and regional districts.

**OBJECTIVE:** An objective is a measurable target that the organization works toward over a one- to five-year time frame.

**OH&S (OCCUPATIONAL HEALTH AND SAFETY):** Program that is run by the District to meet the requirements of the Workers Compensation Act.

**OPERATING BUDGET:** A financial plan outlining projected revenue and expenditures for the on-going, day-to-day activities of an organization during a given fiscal period.

**PARCEL TAX:** Parcel taxes are local government taxes levied based on the unit, frontage, or area of a property. Parcel taxes are distinct and separate from the property value taxes, which are levied on the assessed value of a property.

**PERMISSIVE TAX EXEMPTIONS:** The authority that the Board has under the Community Charter to exempt certain charitable or philanthropic organizations from property taxes.

**PROCESS:** Processes are the repetitive activities that take place throughout the organization: the tasks, responsibilities and day-to-day operations. Some are focused on customers, others are step-by-step practices towards specific outcomes and others are focused on internal operations.

**PROJECT:** A project has a clearly defined start and end point; it is not a repetitive activity.

**PSAB (THE PUBLIC SECTOR ACCOUNTING BOARD):** Created to serve the public interest by establishing accounting standards for the public sector. PSAB also provides guidance for financial and other performance information reported by the public sector.

**REGIONAL WATER:** The water supply that is jointly owned, governed and administered.

**REVENUE:** The money collected in exchange for providing a product or service.

**RFP (REQUEST FOR PROPOSAL):** Issued at an early stage in a procurement process, where an invitation is presented for suppliers to submit a proposal on a commodity or service.

**SERVICE AREA:** Regional district service areas are established by the regional district to provide a variety of services such as water, community parks, arenas, libraries, fire protection, street lighting, animal control, pollution control, building inspection, regional parks, etc., to rural and municipal properties throughout the province. Regional district service area bylaws are adopted by the regional district board subsequent to receiving the assent of the electors within the service area, and approved by the Inspector of Municipalities, Ministry of Community, Aboriginal and Women's Services. Bylaws are adopted for the purpose of establishing, extending, reducing, repealing and merging services areas.

**SUSTAINABILITY:** In terms of community development, sustainability is that which meets the needs of the present without compromising the ability of future generations to meet their own needs

**TANGIBLE CAPITAL ASSETS:** Tangible capital assets are nonfinancial assets having physical substance that: (i) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets; (ii) have useful economic lives extending beyond an accounting period; (iii) are to be used on a continuing basis; and (iv) are not for sale in the ordinary course of operations.

**TAX:** A compulsory financial contribution imposed by a government to raise revenue.

**TAX LEVY:** The total amount to be raised through property and business taxation for purposes specified in the annual operating budget.

**TAX RATE:** Property tax revenue is calculated by applying the tax rate to the projected assessment base. When calculating property tax, one mill is one thousandth of the assessment base. Additional property tax revenue is generated through an increase in the mill rate and/or growth in the assessment base.

**UTILITY TAX:** A financial contribution imposed by Provincial legislation to substitute taxation based on assessment for applicable utility companies. Tax calculation based on gross revenues

**VISION:** The ultimate achievement for the future.



## H: Appendix A - Detailed Budget Documents

Detailed budgets for each Regional District service are included in Appendix A on the following pages. Services are commonly identified by a service number ranging from 110 to 680.

For each service, the budget detail is broken down into three parts: service details and taxation impacts, budget details and a capital project summary (if applicable).

### **Service Details and Taxation Impacts**

The top of the page includes a short paragraph about the service and the main sources of funding. This is followed by the taxation impact section which will identify the authority for taxation, basis of apportionment and the limit on taxation for taxing services. The bottom of the page includes current year and historical details of the tax apportionment by participating area and tax rates by property class.

### **Budget Details**

This page details budgeted revenues, expenses and other sources and uses of funds for the five-year planning period along with prior year budget and actual values.

The format and presentation of budgeted revenues and expenses align with the SCRD financial statement presentation and public sector accounting standards. The difference between revenue and expenses is defined as the annual operating surplus/(deficit). In accordance with Local Government Act section 374, the SCRD budgets for a balanced financial plan. A balanced financial plan is defined as for any year, the total of the proposed expenditures and transfers to other funds in respect of a service must not exceed the total of the proposed funding sources and transfers from other sources and uses of funds for the service.

Other sources and uses of funds not classified as revenues or expenses for accounting purposes are included in the 'other' section. These include capital expenditures, debt repayments, adjustments for non-cash items, and transfers to/(from) reserves and other funds.





## **2021 Budget Report – Including Taxation Impact**

The information below is as reported on March 25, 2021.



**About:** General Government is comprised of Legislative Services, Corporate Governance, Administrative Support to the Board, Board remuneration and Board expenses, and general administrative support to all functions of the Regional District. In addition to property taxation, funding is comprised of interest revenues earned on temporary investments, unconditional grants from the Provincial Government, grants in lieu, land leases and recoveries from other functions.

**Source of Funding:** Taxation & Internal Recovery

## Taxation Impact

**Authority for Taxation:** Local Government Act - General Government

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	174,018	175,818	181,657	181,248	217,802	36,554	20.17%
Area B - Halfmoon Bay	150,851	157,316	175,191	164,589	195,298	30,709	18.66%
Area D - Roberts Creek	111,658	112,045	126,621	122,810	152,929	30,119	24.52%
Area E - Elphinstone	85,973	87,175	97,411	94,963	115,390	20,427	21.51%
Area F - West Howe Sound	165,534	156,201	164,460	162,935	204,024	41,089	25.22%
<b>Member Municipalities</b>							
District of Sechelt	312,017	324,864	359,876	340,042	406,940	66,898	19.67%
Town of Gibsons	141,894	145,863	163,995	159,543	188,393	28,850	18.08%
Sechelt Indian Government District	26,381	25,222	26,304	26,323	31,371	5,048	19.18%
<b>Net Taxes Levied</b>	<b>1,168,327</b>	<b>1,184,504</b>	<b>1,295,515</b>	<b>1,252,453</b>	<b>1,512,147</b>	<b>259,694</b>	<b>20.73%</b>

### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	9.89	8.72	8.51	8.38	9.63
Utilities [02]	34.62	30.54	29.79	29.33	33.71
Major Industry [04]	33.63	29.66	28.93	28.49	32.75
Light Industry [05]	33.63	29.66	28.93	28.49	32.75
Business and Other [06]	24.24	21.38	20.85	20.53	23.60
Managed Forest Land [07]	29.68	26.17	25.53	25.14	28.90
Rec/Non Profit [08]	9.89	8.72	8.51	8.38	9.63
Farm [09]	9.89	8.72	8.51	8.38	9.63

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2020	2020	2021	2022	2023	2024	2025
Revenues								
Grants in Lieu of Taxes		91,469	72,000	72,000	72,000	72,000	72,000	72,000
Tax Requisitions		1,252,453	1,252,452	1,512,147	1,421,232	1,526,328	1,526,424	1,526,520
Government Transfers		1,425,017	874,050	874,050	874,056	874,056	874,056	874,056
User Fees & Service Charges		2,506	-	-	-	-	-	-
Investment Income		261,838	58,000	58,000	57,996	57,996	57,996	57,996
Internal Recoveries		698,703	698,703	910,603	927,012	945,660	945,660	945,660
Other Revenue		42,427	8,406	8,406	8,412	8,412	8,412	8,412
Total Revenues		3,774,413	2,963,611	3,435,206	3,360,708	3,484,452	3,484,548	3,484,644
Expenses								
Administration		572,004	572,004	702,012	708,132	728,112	728,220	728,316
Wages and Benefits		1,343,591	1,455,457	1,607,670	1,527,041	1,630,812	1,630,805	1,630,805
Operating		329,499	544,045	577,538	427,500	427,500	427,500	427,500
Amortization of Tangible Capital Assets		35,144	58,580	58,580	58,584	58,584	58,584	58,584
Total Expenses		2,280,238	2,630,086	2,945,800	2,721,257	2,845,008	2,845,109	2,845,205
Other								
Capital Expenditures (Excluding Wages)		36,701	35,000	-	-	-	-	-
Transfer to/(from) Reserves		(2,170)	(324,945)	(134,064)	15,996	15,996	15,996	15,996
Transfer to/(from) Appropriated Surplus		1,494,792	682,050	682,050	682,056	682,056	682,056	682,056
Unfunded Amortization		(35,144)	(58,580)	(58,580)	(58,584)	(58,584)	(58,584)	(58,584)
Total Other		1,494,179	333,525	489,406	639,468	639,468	639,468	639,468
General Government (Surplus)/Deficit:		4	-	-	17	24	29	29

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2020	2020	2021	2022	2023	2024	2025
CP1189	Video Streaming Meetings	28,000	24,996	-	-	-	-	-
CP1234	Board Room Audio-Visual Equipment Improvements	8,700	9,996	-	-	-	-	-
Capital Projects Total:		36,700	34,992					

## 113 Finance



**About:** Provides financial services in compliance with applicable Regional District bylaws, policies and statutory requirements and the administration of all financial systems including general ledger, utilities, accounts payable/receivable, cash receipting, payroll, purchasing & procurement, and asset management.

**Source of Funding:** Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.



Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
113		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	17,529	-	-	-	-	-	-
	Internal Recoveries	1,510,761	1,510,761	1,692,147	1,742,472	1,778,712	1,778,712	1,778,712
	Other Revenue	65	-	-	-	-	-	-
	Total Revenues	1,528,355	1,510,761	1,692,147	1,742,472	1,778,712	1,778,712	1,778,712
Expenses								
	Wages and Benefits	1,267,960	1,364,406	1,443,104	1,493,424	1,529,676	1,529,676	1,529,676
	Operating	211,349	271,355	349,043	249,060	249,060	249,060	249,060
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	213,298	214,561	214,561	214,560	214,560	214,560	214,560
	Total Expenses	1,692,607	1,850,322	2,006,708	1,957,044	1,993,296	1,993,296	1,993,296
Other								
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	49,053	(125,000)	(100,000)	-	-	-	-
	Unfunded Amortization	(213,298)	(214,561)	(214,561)	(214,560)	(214,560)	(214,560)	(214,560)
	Total Other	(164,245)	(339,561)	(314,561)	(214,560)	(214,560)	(214,560)	(214,560)
Finance (Surplus)/Deficit:		7	-	-	12	24	24	24

## 114 Administration Office



**About:** Includes maintenance, utilities and property insurance for the Field Road administration building.

**Source of Funding:** Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
	Investment Income	75,599	65,931	72,534	79,404	86,544	93,972	93,972
	Internal Recoveries	467,084	467,084	502,199	502,944	503,760	503,976	504,180
	<b>Total Revenues</b>	<b>542,683</b>	<b>533,015</b>	<b>574,733</b>	<b>582,348</b>	<b>590,304</b>	<b>597,948</b>	<b>598,152</b>
<b>Expenses</b>								
	Wages and Benefits	5,909	22,994	24,106	24,648	25,272	25,272	25,272
	Operating	134,916	200,898	319,376	215,088	215,292	215,496	215,712
	Debt Charges - Interest	144,060	144,058	144,058	144,058	144,060	144,058	144,058
	Amortization of Tangible Capital Assets	106,836	107,823	107,823	107,820	107,820	107,820	107,820
	<b>Total Expenses</b>	<b>391,721</b>	<b>475,773</b>	<b>595,363</b>	<b>491,614</b>	<b>492,444</b>	<b>492,646</b>	<b>492,862</b>
<b>Other</b>								
	Capital Expenditures (Excluding Wages)	-	-	35,000	-	-	-	-
	Debt Principal Repayment	165,060	165,065	171,668	178,538	185,676	193,106	193,106
	Transfer to/(from) Reserves	91,800	-	15,525	20,004	20,004	20,004	20,004
	Transfer to/(from) Appropriated Surplus	-	-	(135,000)	-	-	-	-
	Transfer to/(from) Other Funds	937	-	-	-	-	-	-
	Unfunded Amortization	(106,836)	(107,823)	(107,823)	(107,820)	(107,820)	(107,820)	(107,820)
	<b>Total Other</b>	<b>150,961</b>	<b>57,242</b>	<b>(20,630)</b>	<b>90,722</b>	<b>97,860</b>	<b>105,290</b>	<b>105,290</b>
<b>Administration Office (Surplus)/Deficit:</b>		<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(12)</b>	<b>-</b>	<b>(12)</b>	<b>-</b>

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2020	2020	2021	2022	2023	2024	2025
CP1263 Electric Vehicle Charging Stations		-	-	35,004	-	-	-	-
Capital Projects Total:				35,004				

## 115 Human Resources



**About:** Human Resource services including HR development and training, collective bargaining, administration of collective agreement, hiring support and problem resolution.

**Source of Funding:** Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.



Human Resources		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
115		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	7,476	-	-	-	-	-	-
	Internal Recoveries	585,293	585,293	725,929	738,588	752,928	753,240	753,552
	Other Revenue	954	-	-	-	-	-	-
	Total Revenues	593,723	585,293	725,929	738,588	752,928	753,240	753,552
Expenses								
	Administration	3,657	3,657	-	-	-	-	-
	Wages and Benefits	477,771	515,434	564,070	576,720	591,072	591,384	591,696
	Operating	118,305	139,914	181,914	151,848	151,848	151,848	151,848
	Amortization of Tangible Capital Assets	29,676	29,671	29,671	29,676	29,676	29,676	29,676
	Total Expenses	629,409	688,676	775,655	758,244	772,596	772,908	773,220
Other								
	Transfer to/(from) Reserves	(6,015)	(73,712)	(20,055)	9,996	9,996	9,996	9,996
	Unfunded Amortization	(29,676)	(29,671)	(29,671)	(29,676)	(29,676)	(29,676)	(29,676)
	Total Other	(35,691)	(103,383)	(49,726)	(19,680)	(19,680)	(19,680)	(19,680)
Human Resources (Surplus)/Deficit:		(5)	-	-	(24)	(12)	(12)	(12)

## 117 Information Services



**About:** Information Technology enables all SCRD services to the public and partner agencies through telecommunications and computer systems at 16 facility sites on the lower Sunshine Coast and over the Internet. Core business systems include permits, licenses, recreation, financials, infrastructure management, records management, and related data services.

**Source of Funding:** Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
	Investment Income	10,363	-	-	-	-	-	-
	Internal Recoveries	1,125,551	1,125,551	1,178,252	1,241,952	1,259,304	1,259,304	1,259,304
	Other Revenue	1,560	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>1,137,474</b>	<b>1,125,551</b>	<b>1,178,252</b>	<b>1,241,952</b>	<b>1,259,304</b>	<b>1,259,304</b>	<b>1,259,304</b>
<b>Expenses</b>								
	Wages and Benefits	607,527	616,674	715,609	759,960	668,256	668,256	668,256
	Operating	142,709	220,952	353,052	303,084	231,084	231,084	231,084
	Debt Charges - Interest	1,766	2,488	589	144	-	-	-
	Amortization of Tangible Capital Assets	123,302	132,455	132,455	132,456	132,456	132,456	132,456
	<b>Total Expenses</b>	<b>875,304</b>	<b>972,569</b>	<b>1,201,705</b>	<b>1,195,644</b>	<b>1,031,796</b>	<b>1,031,796</b>	<b>1,031,796</b>
<b>Other</b>								
	Capital Expenditures (Excluding Wages)	138,392	287,934	337,934	350,004	350,004	350,004	350,004
	Proceeds from Long Term Debt	-	-	-	-	-	-	-
	Debt Principal Repayment	58,452	57,736	47,286	23,016	-	-	-
	Transfer to/(from) Reserves	150,700	(60,233)	(118,284)	(14,232)	9,996	9,996	9,996
	Transfer to/(from) Appropriated Surplus	37,934	-	(120,000)	(180,000)	-	-	-
	Transfer to/(from) Other Funds	-	-	(37,934)	-	-	-	-
	Unfunded Amortization	(123,302)	(132,455)	(132,455)	(132,456)	(132,456)	(132,456)	(132,456)
	<b>Total Other</b>	<b>262,176</b>	<b>152,982</b>	<b>(23,453)</b>	<b>46,332</b>	<b>227,544</b>	<b>227,544</b>	<b>227,544</b>
<b>Information Services (Surplus)/Deficit:</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>36</b>	<b>36</b>	<b>36</b>

Capital Project Summary

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2020	2020	2021	2022	2023	2024	2025
CP1061	Information Technology Hardware (Base Capital)	124,294	249,996	300,000	350,004	350,004	350,004	350,004
CP1062	Information Technology Software (Base Capital)	14,097	-	-	-	-	-	-
CP1255	2020 Field Road Space Planning; IT Capital	-	-	37,932	-	-	-	-
Capital Projects Total:		138,391	249,996	337,932	350,004	350,004	350,004	350,004

## 118      **SCRHD Administration**

**About:** Recognizes a contribution to the SCRHD from the Sunshine Coast Regional Hospital District to cover costs of administration.

**Source of Funding:** Direct Requisition

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### **Taxation Impact**

This service is funded by directly requisitioning funds from the Sunshine Coast Regional Hospital District.



SCRHD Administration		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
118		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Other Revenue	27,914	27,914	34,215	65,388	66,408	66,408	66,420
	Total Revenues	27,914	27,914	34,215	65,388	66,408	66,408	66,420
Expenses								
	Administration	13,409	13,409	12,918	13,128	13,272	13,272	13,284
	Wages and Benefits	16,251	42,837	44,380	45,156	46,032	46,032	46,032
	Operating	3,500	7,100	7,100	7,104	7,104	7,104	7,104
	Total Expenses	33,160	63,346	64,398	65,388	66,408	66,408	66,420
Other								
	Prior Year (Surplus)/Deficit	(35,436)	(35,432)	(30,183)	-	-	-	-
	Total Other	(35,436)	(35,432)	(30,183)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(30,190)	-	-	-	-	-	-

## 121 Grants in Aid - Area A



**About:** Discretionary grant funding for Area A. Funding is for organizations that benefit the general community, funded by Electoral Area A taxpayers only.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Area A

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%				
Area A - Egmont/Pender Harbour	69,304	33,195	35,012	39,694	37,338	(2,356)	(5.94%)	100.00%	214,888	- 1,629 =	175,921
Area B - Halfmoon Bay									169,924	- 32,526 =	137,398
Area D - Roberts Creek									154,317	- 29,172 =	125,145
Area E - Elphinstone									117,976	- 30,679 =	87,297
Area F - West Howe Sound									171,052	- 33,971 =	137,081
<b>Member Municipalities</b>											
District of Sechelt									384,900	- 3,043 =	381,857
Town of Gibsons									165,260	- 1,409 =	163,851
Sechelt Indian Government District									21,139	- =	21,139
<b>Net Taxes Levied</b>	<b>69,304</b>	<b>33,195</b>	<b>35,012</b>	<b>39,694</b>	<b>37,338</b>	<b>(2,356)</b>	<b>(5.94%)</b>	<b>100.00%</b>			
<b>Limit by law</b>									1,399,456	- 37,338 - 132,428 =	1,229,690

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.94	1.65	1.64	1.84	1.65
Utilities [02]	13.79	5.77	5.74	6.42	5.78
Major Industry [04]	-	-	-	-	-
Light Industry [05]	13.39	5.60	5.58	6.24	5.61
Business and Other [06]	9.65	4.04	4.02	4.50	4.05
Managed Forest Land [07]	11.82	4.94	4.92	5.51	4.95
Rec/Non Profit [08]	3.94	1.65	1.64	1.84	1.65
Farm [09]	3.94	1.65	1.64	1.84	1.65

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants in Aid - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
121		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	39,696	39,694	37,338	40,980	41,064	41,063	41,063
	Total Revenues	39,696	39,694	37,338	40,980	41,064	41,063	41,063
Expenses								
	Administration	2,222	2,222	2,982	3,072	3,120	3,120	3,120
	Wages and Benefits	316	782	799	816	828	828	828
	Operating	33,615	41,113	41,521	37,092	37,092	37,092	37,092
	Total Expenses	36,153	44,117	45,302	40,980	41,040	41,040	41,040
Other								
	Prior Year (Surplus)/Deficit	(4,428)	(4,423)	(7,964)	-	-	-	-
	Total Other	(4,428)	(4,423)	(7,964)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(7,971)	-	-	-	(24)	(23)	(23)

## 122 Grants in Aid - Area B



**About:** Discretionary grant funding for Area B. This function is funded by Electoral Area B taxpayers only.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Area B

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%				
Area A - Egmont/Pender Harbour								214,888		- 38,967 =	175,921
Area B - Halfmoon Bay	25,835	29,079	18,773	30,329	31,066	737	2.43%	100.00%	169,924	- 31,066	- 1,460 = 137,398
Area D - Roberts Creek								154,317		- 29,172 =	125,145
Area E - Elphinstone								117,976		- 30,679 =	87,297
Area F - West Howe Sound								171,052		- 33,971 =	137,081
<b>Member Municipalities</b>											
District of Sechelt								384,900		- 3,043 =	381,857
Town of Gibsons								165,260		- 1,409 =	163,851
Sechelt Indian Government District								21,139		- =	21,139
<b>Net Taxes Levied</b>	<b>25,835</b>	<b>29,079</b>	<b>18,773</b>	<b>30,329</b>	<b>31,066</b>	<b>737</b>	<b>2.43%</b>	<b>100.00%</b>			
<b>Limit by law</b>									<b>1,399,456</b>	<b>- 31,066</b>	<b>- 138,700 = 1,229,690</b>

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.69	1.61	.91	1.54	1.53
Utilities [02]	5.93	5.64	3.19	5.40	5.36
Major Industry [04]	5.76	5.48	3.10	5.25	5.21
Light Industry [05]	5.76	5.48	3.10	5.25	5.21
Business and Other [06]	4.15	3.95	2.23	3.78	3.75
Managed Forest Land [07]	5.08	4.84	2.74	4.63	4.60
Rec/Non Profit [08]	1.69	1.61	.91	1.54	1.53
Farm [09]	1.69	1.61	.91	1.54	1.53

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants in Aid - Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
122		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	30,324	30,329	31,066	31,140	31,200	31,200	31,200
	Total Revenues	30,324	30,329	31,066	31,140	31,200	31,200	31,200
Expenses								
	Administration	1,562	1,562	2,148	2,208	2,244	2,244	2,244
	Wages and Benefits	316	782	799	816	828	828	828
	Operating	25,097	29,358	32,846	28,116	28,116	28,116	28,116
	Total Expenses	26,975	31,702	35,793	31,140	31,188	31,188	31,188
Other								
	Prior Year (Surplus)/Deficit	(1,368)	(1,373)	(4,727)	-	-	-	-
	Total Other	(1,368)	(1,373)	(4,727)	-	-	-	-
Grants in Aid - Area B (Surplus)/Deficit:		(4,717)	-	-	-	(12)	(12)	(12)



## 123 Grants in Aid - Area E & F



**About:** Discretionary grant funding for Electoral Areas E & F. This function is funded by Electoral Area E & Electoral Area F taxpayers only.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Areas E & F

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%					
Area A - Egmont/Pender Harbour									214,888		- 38,967 =	175,921
Area B - Halfmoon Bay									169,924		- 32,526 =	137,398
Area D - Roberts Creek									154,317		- 29,172 =	125,145
Area E - Elphinstone	3,221	996	1,765	1,874	1,896	22	1.17%	36.13%	117,976	- 1,896	- 28,783 =	87,297
Area F - West Howe Sound	6,202	1,784	2,979	3,215	3,351	136	4.23%	63.87%	171,052	- 3,351	- 30,620 =	137,081
<b>Member Municipalities</b>												
District of Sechelt									384,900		- 3,043 =	381,857
Town of Gibsons									165,260		- 1,409 =	163,851
Sechelt Indian Government District									21,139		- =	21,139
<b>Net Taxes Levied</b>	<b>9,423</b>	<b>2,780</b>	<b>4,744</b>	<b>5,089</b>	<b>5,247</b>	<b>158</b>	<b>3.10%</b>	<b>100.00%</b>				
<b>Limit by law</b>									1,399,456	- 5,247	- 164,519 =	1,229,690

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.37	.10	.15	.17	.16
Utilities [02]	1.30	.35	.54	.58	.55
Major Industry [04]	1.26	.34	.52	.56	.54
Light Industry [05]	1.26	.34	.52	.56	.54
Business and Other [06]	.91	.24	.38	.41	.39
Managed Forest Land [07]	1.11	.30	.46	.50	.47
Rec/Non Profit [08]	.37	.10	.15	.17	.16
Farm [09]	.37	.10	.15	.17	.16

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants in Aid - Area E & F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
123		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	5,088	5,089	5,247	5,280	5,304	5,304	5,304
	Total Revenues	5,088	5,089	5,247	5,280	5,304	5,304	5,304
Expenses								
	Administration	307	307	448	456	468	468	468
	Wages and Benefits	274	782	799	816	828	828	828
	Operating	2,950	5,260	6,819	3,996	3,996	3,996	3,996
	Total Expenses	3,531	6,349	8,066	5,268	5,292	5,292	5,292
Other								
	Prior Year (Surplus)/Deficit	(1,260)	(1,260)	(2,819)	-	-	-	-
	Total Other	(1,260)	(1,260)	(2,819)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(2,817)	-	-	(12)	(12)	(12)	(12)

## 125 Grants in Aid - Community Schools



**About:** Grant in aid for Community Schools. Funded by All Electoral Areas, the District of Sechelt and the Town of Gibsons.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Community Schools

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%				
Area A - Egmont/Pender Harbour	1,832	1,667	1,600	1,595	1,629	34	2.13%	14.71%	214,888	- 37,338	= 175,921
Area B - Halfmoon Bay	1,588	1,491	1,543	1,448	1,460	12	0.83%	13.19%	169,924	- 1,460	- 31,066 = 137,398
Area D - Roberts Creek	1,175	1,062	1,115	1,081	1,143	62	5.74%	10.33%	154,317	- 1,143	- 28,029 = 125,145
Area E - Elphinstone	905	826	858	836	863	27	3.23%	7.79%	117,976	- 863	- 29,816 = 87,297
Area F - West Howe Sound	1,742	1,481	1,448	1,434	1,526	92	6.42%	13.78%	171,052	- 1,526	- 32,445 = 137,081
<b>Member Municipalities</b>											
District of Sechelt	3,284	3,080	3,169	2,992	3,043	51	1.70%	27.48%	384,900	- 3,043	- = 381,857
Town of Gibsons	1,493	1,383	1,444	1,404	1,409	5	0.36%	12.72%	165,260	- 1,409	- = 163,851
Sechelt Indian Government District									21,139	- =	21,139
<b>Net Taxes Levied</b>	<b>12,019</b>	<b>10,990</b>	<b>11,176</b>	<b>10,790</b>	<b>11,072</b>	<b>282</b>	<b>2.61%</b>	<b>100.00%</b>			
<b>Limit by law</b>									1,399,456	- 11,072	- 158,694 = 1,229,690

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.10	.08	.07	.07	.07
Utilities [02]	.36	.29	.26	.26	.25
Major Industry [04]	.35	.28	.25	.25	.24
Light Industry [05]	.35	.28	.25	.25	.24
Business and Other [06]	.26	.20	.18	.18	.18
Managed Forest Land [07]	.31	.25	.22	.22	.22
Rec/Non Profit [08]	.10	.08	.07	.07	.07
Farm [09]	.10	.08	.07	.07	.07

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants in Aid - Community Schools		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
125		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	10,788	10,790	11,072	11,616	11,652	11,652	11,652
	Total Revenues	10,788	10,790	11,072	11,616	11,652	11,652	11,652
Expenses								
	Administration	663	663	782	804	816	816	816
	Wages and Benefits	274	782	799	816	828	828	828
	Operating	10,000	10,000	10,000	9,996	9,996	9,996	9,996
	Total Expenses	10,937	11,445	11,581	11,616	11,640	11,640	11,640
Other								
	Prior Year (Surplus)/Deficit	(660)	(655)	(509)	-	-	-	-
	Total Other	(660)	(655)	(509)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(511)	-	-	-	(12)	(12)	(12)

# 126 Greater Gibsons Community Participation



**About:** A service established within the Electoral Areas of E and F for the purposes of providing funding to benefit the greater Gibsons community (including Elphinstone, Gibsons and West Howe Sound).

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Greater Gibsons Community Participation

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%				
Area A - Egmont/Pender Harbour								214,888	- 38,967	=	175,921
Area B - Halfmoon Bay								169,924	- 32,526	=	137,398
Area D - Roberts Creek								154,317	- 29,172	=	125,145
Area E - Elphinstone	3,923	(1,723)	3,341	4,217	1,412	(2,805)	(66.52%)	36.13%	117,976	- 1,412	- 29,267 = 87,297
Area F - West Howe Sound	7,554	(3,086)	5,640	7,236	2,497	(4,739)	(65.49%)	63.87%	171,052	- 2,497	- 31,474 = 137,081
<b>Member Municipalities</b>											
District of Sechelt								384,900	- 3,043	=	381,857
Town of Gibsons								165,260	- 1,409	=	163,851
Sechelt Indian Government District								21,139	-	=	21,139
<b>Net Taxes Levied</b>	11,477	(4,809)	8,981	11,453	3,909	(7,544)	(65.87%)	100.00%			
<b>Limit by law</b>								1,399,456	- 3,909	- 165,857	= 1,229,690

### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.45	(.17)	.29	.37	.12
Utilities [02]	1.58	(.60)	1.02	1.30	.41
Major Industry [04]	1.53	(.59)	.99	1.27	.40
Light Industry [05]	1.53	(.59)	.99	1.27	.40
Business and Other [06]	1.11	(.42)	.72	.91	.29
Managed Forest Land [07]	1.35	(.52)	.88	1.12	.35
Rec/Non Profit [08]	.45	(.17)	.29	.37	.12
Farm [09]	.45	(.17)	.29	.37	.12

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant



Greater Gibsons Community Participation		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
126		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	11,448	11,453	3,909	11,724	11,760	11,760	11,760
	Total Revenues	11,448	11,453	3,909	11,724	11,760	11,760	11,760
Expenses								
	Administration	671	671	879	900	924	924	924
	Wages and Benefits	274	782	799	816	828	828	828
	Operating	4,000	11,260	10,000	9,996	9,996	9,996	9,996
	Total Expenses	4,945	12,713	11,678	11,712	11,748	11,748	11,748
Other								
	Prior Year (Surplus)/Deficit	(1,260)	(1,260)	(7,769)	-	-	-	-
	Total Other	(1,260)	(1,260)	(7,769)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(7,763)	-	-	(12)	(12)	(12)	(12)

## 127 Grants in Aid - Area D



**About:** A service established within the Electoral Area D.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Area D

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%					
Area A - Egmont/Pender Harbour									214,888		- 38,967 =	175,921
Area B - Halfmoon Bay									169,924		- 32,526 =	137,398
Area D - Roberts Creek	32,597	32,484	34,917	37,027	28,029	(8,998)	(24.30%)	100.00%	154,317	- 28,029	- 1,143 =	125,145
Area E - Elphinstone									117,976		- 30,679 =	87,297
Area F - West Howe Sound									171,052		- 33,971 =	137,081
<b>Member Municipalities</b>												
District of Sechelt									384,900		- 3,043 =	381,857
Town of Gibsons									165,260		- 1,409 =	163,851
Sechelt Indian Government District									21,139		- =	21,139
<b>Net Taxes Levied</b>	<b>32,597</b>	<b>32,484</b>	<b>34,917</b>	<b>37,027</b>	<b>28,029</b>	<b>(8,998)</b>	<b>(24.30%)</b>	<b>100.00%</b>				
<b>Limit by law</b>									1,399,456	- 28,029	- 141,737 =	1,229,690

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	2.89	2.53	2.35	2.53	1.77
Utilities [02]	10.11	8.85	8.21	8.84	6.18
Major Industry [04]	9.82	8.60	7.98	8.59	6.00
Light Industry [05]	9.82	8.60	7.98	8.59	6.00
Business and Other [06]	7.08	6.20	5.75	6.19	4.33
Managed Forest Land [07]	8.66	7.59	7.04	7.58	5.30
Rec/Non Profit [08]	2.89	2.53	2.35	2.53	1.77
Farm [09]	2.89	2.53	2.35	2.53	1.77

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants in Aid - Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
127		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	37,032	37,027	28,029	37,884	37,956	37,956	37,956
	Investment Income	120	-	-	-	-	-	-
	Total Revenues	37,152	37,027	28,029	37,884	37,956	37,956	37,956
Expenses								
	Administration	2,076	2,076	2,504	2,580	2,628	2,628	2,628
	Wages and Benefits	316	782	799	816	828	828	828
	Operating	25,094	34,398	34,496	34,488	34,488	34,488	34,488
	Total Expenses	27,486	37,256	37,799	37,884	37,944	37,944	37,944
Other								
	Transfer to/(from) Reserves	120	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(228)	(229)	(9,770)	-	-	-	-
	Total Other	(108)	(229)	(9,770)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(9,774)	-	-	-	(12)	(12)	(12)

## 128 Grants In Aid - Area E



**About:** A service established within the Electoral Area E.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Area E

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%					
Area A - Egmont/Pender Harbour									214,888	- 38,967	=	175,921
Area B - Halfmoon Bay									169,924	- 32,526	=	137,398
Area D - Roberts Creek									154,317	- 29,172	=	125,145
Area E - Elphinstone	17,534	16,061	12,230	25,607	26,508	901	3.52%	100.00%	<b>117,976</b>	<b>- 26,508</b>	<b>- 4,171</b>	<b>= 87,297</b>
Area F - West Howe Sound									171,052	- 33,971	=	137,081
<b>Member Municipalities</b>												
District of Sechelt									384,900	- 3,043	=	381,857
Town of Gibsons									165,260	- 1,409	=	<b>163,851</b>
Sechelt Indian Government District									21,139	-	=	21,139
<b>Net Taxes Levied</b>	<b>17,534</b>	<b>16,061</b>	<b>12,230</b>	<b>25,607</b>	<b>26,508</b>	<b>901</b>	<b>3.52%</b>	<b>100.00%</b>				
<b>Limit by law</b>									<b>1,399,456</b>	<b>- 26,508</b>	<b>- 143,258</b>	<b>= 1,229,690</b>

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	2.02	1.61	1.07	2.26	2.21
Utilities [02]	7.06	5.63	3.74	7.91	7.75
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.86	5.47	3.63	7.68	7.52
Business and Other [06]	4.94	3.94	2.62	5.54	5.42
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.02	1.61	1.07	2.26	2.21

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants In Aid - Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
128		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	25,608	25,607	26,508	26,580	26,628	26,628	26,628
	Total Revenues	25,608	25,607	26,508	26,580	26,628	26,628	26,628
Expenses								
	Administration	1,096	1,096	1,752	1,800	1,836	1,836	1,836
	Wages and Benefits	316	782	799	816	828	828	828
	Operating	20,954	23,767	27,237	23,952	23,952	23,952	23,952
	Total Expenses	22,366	25,645	29,788	26,568	26,616	26,616	26,616
Other								
	Prior Year (Surplus)/Deficit	(36)	(38)	(3,280)	-	-	-	-
	Total Other	(36)	(38)	(3,280)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(3,278)	-	-	(12)	(12)	(12)	(12)



## 129 Grants In Aid - Area F



**About:** A service established within the Electoral Area F.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Area F

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
<b>Electoral Areas</b>						\$	%					
Area A - Egmont/Pender Harbour									214,888	- 38,967	=	175,921
Area B - Halfmoon Bay									169,924	- 32,526	=	137,398
Area D - Roberts Creek									154,317	- 29,172	=	125,145
Area E - Elphinstone									117,976	- 30,679	=	87,297
Area F - West Howe Sound	25,155	16,191	25,086	25,570	26,597	1,027	4.02%	100.00%	171,052	- 26,597	- 7,374	= 137,081
<b>Member Municipalities</b>												
District of Sechelt									384,900	- 3,043	=	381,857
Town of Gibsons									165,260	- 1,409	=	163,851
Sechelt Indian Government District									21,139	-	=	21,139
<b>Net Taxes Levied</b>	<b>25,155</b>	<b>16,191</b>	<b>25,086</b>	<b>25,570</b>	<b>26,597</b>	<b>1,027</b>	<b>4.02%</b>	<b>100.00%</b>				
<b>Limit by law</b>									1,399,456	- 26,597	- 143,169	= 1,229,690

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.50	.90	1.30	1.32	1.26
Utilities [02]	5.26	3.17	4.54	4.60	4.40
Major Industry [04]	5.11	3.07	4.41	4.47	4.27
Light Industry [05]	5.11	3.07	4.41	4.47	4.27
Business and Other [06]	3.68	2.22	3.18	3.22	3.08
Managed Forest Land [07]	4.51	2.71	3.89	3.95	3.77
Rec/Non Profit [08]	1.50	.90	1.30	1.32	1.26
Farm [09]	1.50	.90	1.30	1.32	1.26

\* Remaining Limit in each participating area is affected by changes to any Grant-in-Aid function with that participant

Grants In Aid - Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
129		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	25,572	25,570	26,597	26,676	26,736	26,736	26,736
	Total Revenues	25,572	25,570	26,597	26,676	26,736	26,736	26,736
Expenses								
	Administration	1,430	1,430	2,091	2,148	2,196	2,196	2,196
	Wages and Benefits	316	782	799	816	828	828	828
	Operating	21,213	28,532	23,707	23,700	23,700	23,700	23,700
	Total Expenses	22,959	30,744	26,597	26,664	26,724	26,724	26,724
Other								
	Prior Year (Surplus)/Deficit	(5,172)	(5,174)	-	-	-	-	-
	Total Other	(5,172)	(5,174)	-	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(7,785)	-	-	(12)	(12)	(12)	(12)



**About:** Memberships of Government Associations relating to Electoral Area administration and elections.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** Local Government Act - Electoral Area Services

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	18,477	18,615	17,851	18,233	18,170	(63) (0.35%)	24.60%
Area B - Halfmoon Bay	16,017	16,656	17,215	16,557	16,292	(265) (1.60%)	22.06%
Area D - Roberts Creek	11,856	11,863	12,443	12,354	12,758	404 3.27%	17.27%
Area E - Elphinstone	9,129	9,230	9,572	9,553	9,626	73 0.76%	13.03%
Area F - West Howe Sound	17,577	16,538	16,161	16,391	17,020	629 3.84%	23.04%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>73,056</b>	<b>72,902</b>	<b>73,242</b>	<b>73,089</b>	<b>73,866</b>	<b>777 1.06%</b>	<b>100.00%</b>

### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.05	.92	.84	.84	.80
Utilities [02]	3.68	3.23	2.93	2.95	2.81
Major Industry [04]	3.57	3.14	2.84	2.87	2.73
Light Industry [05]	3.57	3.14	2.84	2.87	2.73
Business and Other [06]	2.57	2.26	2.05	2.07	1.97
Managed Forest Land [07]	3.15	2.77	2.51	2.53	2.41
Rec/Non Profit [08]	1.05	.92	.84	.84	.80
Farm [09]	1.05	.92	.84	.84	.80

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
130		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
	Tax Requisitions	73,092	73,089	73,866	74,004	74,112	74,112	74,112
	Government Transfers	-	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>73,092</b>	<b>73,089</b>	<b>73,866</b>	<b>74,004</b>	<b>74,112</b>	<b>74,112</b>	<b>74,112</b>
<b>Expenses</b>								
	Administration	4,915	4,915	5,692	5,832	5,940	5,940	5,940
	Wages and Benefits	27,164	32,908	32,908	32,904	32,904	32,904	32,904
	Operating	15,133	35,266	35,266	35,256	35,256	35,256	35,256
	<b>Total Expenses</b>	<b>47,212</b>	<b>73,089</b>	<b>73,866</b>	<b>73,992</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>
<b>Other</b>								
	Transfer to/(from) Reserves	25,875	-	-	-	-	-	-
	<b>Total Other</b>	<b>25,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:</b>		<b>(5)</b>	<b>-</b>	<b>-</b>	<b>(12)</b>	<b>(12)</b>	<b>(12)</b>	<b>(12)</b>

## 131 Electoral Area Services - Elections



**About:** Provides funding for administering elections in Rural Areas.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Electoral Area Services

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	3,541	13,543	3,412	(12,473)	3,444	15,917 (127.61%)	24.60%
Area B - Halfmoon Bay	3,069	12,118	3,291	(11,327)	3,088	14,415 (127.26%)	22.06%
Area D - Roberts Creek	2,272	8,631	2,378	(8,452)	2,418	10,870 (128.61%)	17.27%
Area E - Elphinstone	1,749	6,715	1,830	(6,535)	1,824	8,359 (127.91%)	13.03%
Area F - West Howe Sound	3,368	12,032	3,089	(11,213)	3,226	14,439 (128.77%)	23.04%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>14,000</b>	<b>53,038</b>	<b>14,000</b>	<b>(50,000)</b>	<b>14,000</b>	<b>64,000 (128.00%)</b>	<b>100.00%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.20	.67	.16	(.58)	.15
Utilities [02]	.70	2.35	.56	(2.02)	.53
Major Industry [04]	.68	2.28	.54	(1.96)	.52
Light Industry [05]	.68	2.28	.54	(1.96)	.52
Business and Other [06]	.49	1.65	.39	(1.41)	.37
Managed Forest Land [07]	.60	2.02	.48	(1.73)	.46
Rec/Non Profit [08]	.20	.67	.16	(.58)	.15
Farm [09]	.20	.67	.16	(.58)	.15



Electoral Area Services - Elections		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
131		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	(50,004)	(50,000)	14,000	93,539	14,004	14,004	14,004
	Investment Income	5,583	-	-	-	-	-	-
	Other Revenue	-	-	-	18,000	-	-	-
	Total Revenues	(44,421)	(50,000)	14,000	111,539	14,004	14,004	14,004
Expenses								
	Administration	-	-	-	8,880	-	-	-
	Wages and Benefits	-	-	-	117,504	-	-	-
	Operating	-	-	30,000	34,056	-	-	-
	Total Expenses	-	-	30,000	160,440	-	-	-
Other								
	Transfer to/(from) Reserves	(44,421)	(50,000)	(16,000)	(48,876)	14,004	14,004	14,004
	Total Other	(44,421)	(50,000)	(16,000)	(48,876)	14,004	14,004	14,004
Electoral Area Services - Elections (Surplus)/Deficit:		-	-	-	25	-	-	-

## 135 Corporate Sustainability Services



<b>About:</b>	Provides funding for corporate level projects that support the SCRD's Climate Action Charter commitment, CARIP initiatives and Energy Emissions initiatives.
<b>Source of Funding:</b>	Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.

Corporate Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
135		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Investment Income	4,222	-	-	-	-	-	-
	Internal Recoveries	14,850	14,850	48,176	49,032	49,992	49,992	49,992
	Total Revenues	19,072	14,850	48,176	49,032	49,992	49,992	49,992
Expenses								
	Administration	1,828	1,828	-	-	-	-	-
	Wages and Benefits	13,508	4,470	37,796	38,652	39,612	39,612	39,612
	Operating	17,165	70,380	10,380	10,380	10,380	10,380	10,380
	Amortization of Tangible Capital Assets	264	2,869	2,869	2,868	2,868	2,868	2,868
	Total Expenses	32,765	79,547	51,045	51,900	52,860	52,860	52,860
Other								
	Transfer to/(from) Reserves	3,964	(19,328)	-	-	-	-	-
	Transfer to/(from) Appropriated Surplus	(17,393)	(42,500)	-	-	-	-	-
	Unfunded Amortization	(264)	(2,869)	(2,869)	(2,868)	(2,868)	(2,868)	(2,868)
	Total Other	(13,693)	(64,697)	(2,869)	(2,868)	(2,868)	(2,868)	(2,868)
Corporate Sustainability Services (Surplus)/Deficit:		-	-	-	-	-	-	-

## 136 Regional Sustainability Services



**About:** Provides funding for community level projects that support the SCRD's Sustainable Community Policy and Integrated Community Sustainability Planning.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - General Government

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	8,300	3,134	1,910	3,006	14,220	11,214	373.05% 14.40%
Area B - Halfmoon Bay	7,195	2,804	1,842	2,730	12,750	10,020	367.03% 12.92%
Area D - Roberts Creek	5,326	1,997	1,332	2,037	9,984	7,947	390.13% 10.11%
Area E - Elphinstone	4,101	1,554	1,024	1,575	7,533	5,958	378.29% 7.63%
Area F - West Howe Sound	7,895	2,784	1,730	2,702	13,320	10,618	392.97% 13.49%
<b>Member Municipalities</b>							
District of Sechelt	14,882	5,790	3,785	5,639	26,568	20,929	371.15% 26.91%
Town of Gibsons	6,768	2,600	1,725	2,646	12,300	9,654	364.85% 12.46%
Sechelt Indian Government District	1,258	450	277	437	2,048	1,611	368.65% 2.07%
<b>Net Taxes Levied</b>	<b>55,724</b>	<b>21,112</b>	<b>13,624</b>	<b>20,771</b>	<b>98,723</b>	<b>77,952</b>	<b>375.29% 100.00%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.47	.16	.09	.14	.63
Utilities [02]	1.65	.54	.31	.49	2.20
Major Industry [04]	1.60	.53	.30	.47	2.14
Light Industry [05]	1.60	.53	.30	.47	2.14
Business and Other [06]	1.16	.38	.22	.34	1.54
Managed Forest Land [07]	1.42	.47	.27	.42	1.89
Rec/Non Profit [08]	.47	.16	.09	.14	.63
Farm [09]	.47	.16	.09	.14	.63

Regional Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
136		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	20,772	20,771	98,723	100,680	102,864	102,864	102,864
	Investment Income	2,452	-	-	-	-	-	-
	Total Revenues	23,224	20,771	98,723	100,680	102,864	102,864	102,864
Expenses								
	Administration	2,961	2,961	1,873	1,932	1,968	1,968	1,968
	Wages and Benefits	-	7,003	84,215	86,112	88,260	88,260	88,260
	Operating	-	12,635	82,635	12,636	12,636	12,636	12,636
	Total Expenses	2,961	22,599	168,723	100,680	102,864	102,864	102,864
Other								
	Transfer to/(from) Reserves	20,262	(1,828)	(70,000)	-	-	-	-
	Total Other	20,262	(1,828)	(70,000)	-	-	-	-
Regional Sustainability Services (Surplus)/Deficit:		(1)	-	-	-	-	-	-

## 140      **Member Municipality Debt**

**About:**                      Debt Payments on behalf of Member Municipalities.

**Source of Funding:**      Direct Requisition

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### **Taxation Impact**

This service is funded by directly requisitioning funds from Member Municipalities.



Member Municipality Debt		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
140		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Member Municipality Debt	1,858,382	1,876,276	1,828,505	1,786,896	1,421,760	1,421,760	1,421,760
	Total Revenues	1,858,382	1,876,276	1,828,505	1,786,896	1,421,760	1,421,760	1,421,760
Expenses								
	Debt Charges Member Municipalities	1,858,382	1,876,276	1,828,505	1,786,899	1,421,760	1,421,758	1,421,758
	Debt Charges - Interest	-	-	-	-	-	-	-
	Total Expenses	1,858,382	1,876,276	1,828,505	1,786,899	1,421,760	1,421,758	1,421,758
Member Municipality Debt (Surplus)/Deficit:		-	-	-	3	-	(2)	(2)



## About:

Source of Funding: Taxation

## Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land &amp; Improvements

Limit on Taxation: {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour				644	7,558	6,914 1,073.60%	14.40%
Area B - Halfmoon Bay				585	6,777	6,192 1,058.46%	12.92%
Area D - Roberts Creek				436	5,307	4,871 1,117.20%	10.11%
Area E - Elphinstone				337	4,004	3,667 1,088.13%	7.63%
Area F - West Howe Sound				579	7,080	6,501 1,122.80%	13.49%
<b>Member Municipalities</b>							
District of Sechelt				1,208	14,121	12,913 1,068.96%	26.91%
Town of Gibsons				567	6,537	5,970 1,052.91%	12.46%
Sechelt Indian Government District				93	1,089	996 1,070.97%	2.07%
<b>Net Taxes Levied</b>				<b>4,448</b>	<b>52,473</b>	<b>48,025 1,079.70%</b>	<b>100.00%</b>

## Limit by law

## Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	-	-	-	.03	.33
Utilities [02]	-	-	-	.10	1.17
Major Industry [04]	-	-	-	.10	1.14
Light Industry [05]	-	-	-	.10	1.14
Business and Other [06]	-	-	-	.07	.82
Managed Forest Land [07]	-	-	-	.09	1.00
Rec/Non Profit [08]	-	-	-	.03	.33
Farm [09]	-	-	-	.03	.33

Feasibility Studies - Regional		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
150		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	4,452	4,448	52,473	15,396	15,780	15,780	15,780
	Government Transfers	-	-	111,810	-	-	-	-
	Total Revenues	4,452	4,448	164,283	15,396	15,780	15,780	15,780
Expenses								
	Wages and Benefits	-	4,448	37,030	15,396	15,780	15,780	15,780
	Operating	-	-	139,836	-	-	-	-
	Total Expenses	-	4,448	176,866	15,396	15,780	15,780	15,780
Other								
	Transfer to/(from) Appropriated Surplus	-	-	(8,135)	-	-	-	-
	Prior Year (Surplus)/Deficit	-	-	(4,448)	-	-	-	-
	Total Other	-	-	(12,583)	-	-	-	-
Feasibility Studies - Regional (Surplus)/Deficit:		(4,452)	-	-	-	-	-	-

## 200 Bylaw Enforcement



**About:** Public Awareness and Enforcement of Bylaws include Zoning, Building, Noise, Tree Cutting and Soil Removal and Deposit. This function was separated from the Building Inspection function in 1997. Covers all electoral areas.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act, Section 266 - Bylaw Enforcement

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	38,535	43,279	47,856	49,885	69,762	19,877	39.85%
Area B - Halfmoon Bay	33,405	38,725	46,153	45,300	62,554	17,254	38.09%
Area D - Roberts Creek	24,726	27,581	33,357	33,801	48,983	15,182	44.92%
Area E - Elphinstone	19,038	21,459	25,662	26,137	36,959	10,822	41.40%
Area F - West Howe Sound	36,656	38,450	43,326	44,844	65,349	20,505	45.73%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	5,842	6,209	6,930	7,245	10,048	2,803	38.69%
<b>Net Taxes Levied</b>	<b>158,202</b>	<b>175,702</b>	<b>203,284</b>	<b>207,211</b>	<b>293,655</b>	<b>86,444</b>	<b>41.72%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	2.19	2.15	2.24	2.31	3.09
Utilities [02]	7.67	7.52	7.85	8.07	10.80
Major Industry [04]	7.45	7.30	7.62	7.84	10.49
Light Industry [05]	7.45	7.30	7.62	7.84	10.49
Business and Other [06]	5.37	5.26	5.49	5.65	7.56
Managed Forest Land [07]	6.57	6.44	6.73	6.92	9.26
Rec/Non Profit [08]	2.19	2.15	2.24	2.31	3.09
Farm [09]	2.19	2.15	2.24	2.31	3.09

Bylaw Enforcement	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200	2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>							
Tax Requisitions	207,216	207,211	293,655	314,628	319,500	319,512	319,523
User Fees & Service Charges	1,620	513	513	516	516	516	516
Investment Income	4,491	-	-	-	-	-	-
Total Revenues	213,327	207,724	294,168	315,144	320,016	320,028	320,039
<b>Expenses</b>							
Administration	38,462	38,462	47,928	49,248	49,980	49,980	49,992
Wages and Benefits	117,397	152,192	226,386	246,036	250,188	250,188	250,188
Operating	13,245	18,734	20,604	19,824	19,824	19,824	19,824
Amortization of Tangible Capital Assets	5,203	5,673	5,673	5,676	5,676	5,676	5,676
Total Expenses	174,307	215,061	300,591	320,784	325,668	325,668	325,680
<b>Other</b>							
Capital Expenditures (Excluding Wages)	-	-	50,000	-	-	-	-
Transfer to/(from) Reserves	44,225	(1,664)	(50,750)	-	-	-	-
Unfunded Amortization	(5,203)	(5,673)	(5,673)	(5,676)	(5,676)	(5,676)	(5,676)
Total Other	39,022	(7,337)	(6,423)	(5,676)	(5,676)	(5,676)	(5,676)
Bylaw Enforcement (Surplus)/Deficit:	2	-	-	(36)	(24)	(36)	(35)

Capital Project Summary

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200		2020	2020	2021	2022	2023	2024	2025
CP1250 Bylaw Enforcement Vehicle		-	-	50,004	-	-	-	-
Capital Projects Total:				50,004				



## 204 Halfmoon Bay Smoke Control



**About:** Service established for the purpose of regulating the emission of smoke and other airborne emissions and nuisances in order to improve the air quality in ElectoralArea B - Halfmoon Bay.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1078 - Halfmoon Bay Smoke Control

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.020/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	115	991	150				100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>115</b>	<b>991</b>	<b>150</b>				<b>100.00%</b>
<b>Limit by law</b>	30,748	30,748	34,685	32,746	33,985		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.01	.05	.01	-	-
Utilities [02]	.03	.19	.03	-	-
Major Industry [04]	.03	.19	.02	-	-
Light Industry [05]	.03	.19	.02	-	-
Business and Other [06]	.02	.13	.02	-	-
Managed Forest Land [07]	.02	.16	.02	-	-
Rec/Non Profit [08]	.01	.05	.01	-	-
Farm [09]	.01	.05	.01	-	-

Halfmoon Bay Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
204		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	User Fees & Service Charges	10	-	-	-	-	-	-
	Investment Income	84	-	-	-	-	-	-
	Total Revenues	94	-	-	-	-	-	-
Expenses								
	Administration	139	139	153	156	156	156	156
	Wages and Benefits	44	905	918	936	960	960	960
	Total Expenses	183	1,044	1,071	1,092	1,116	1,116	1,116
Other								
	Transfer to/(from) Reserves	(89)	(1,044)	(1,071)	(1,092)	(1,116)	(1,116)	(1,116)
	Total Other	(89)	(1,044)	(1,071)	(1,092)	(1,116)	(1,116)	(1,116)
Halfmoon Bay Smoke Control (Surplus)/Deficit:		-	-	-	-	-	-	-

## 206 Roberts Creek Smoke Control



**About:** A service established for the purpose of regulating the emission of smoke or other airborne emissions and nuisances in Electoral Area D - Roberts Creek.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1055 - Roberts Creek Smoke Control

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.020/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek		991	149				100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>		991	149				100.00%
<b>Limit by law</b>	24,977	24,977	28,876	28,393	30,863		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	-	.08	.01	-	-
Utilities [02]	-	.27	.04	-	-
Major Industry [04]	-	.26	.03	-	-
Light Industry [05]	-	.26	.03	-	-
Business and Other [06]	-	.19	.02	-	-
Managed Forest Land [07]	-	.23	.03	-	-
Rec/Non Profit [08]	-	.08	.01	-	-
Farm [09]	-	.08	.01	-	-

Roberts Creek Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
206		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	458	-	-	-	-	-	-
	Total Revenues	458	-	-	-	-	-	-
Expenses								
	Administration	139	139	152	156	156	156	156
	Wages and Benefits	-	905	918	936	960	960	960
	Total Expenses	139	1,044	1,070	1,092	1,116	1,116	1,116
Other								
	Transfer to/(from) Reserves	319	(1,044)	(1,070)	(1,092)	(1,116)	(1,116)	(1,116)
	Total Other	319	(1,044)	(1,070)	(1,092)	(1,116)	(1,116)	(1,116)
Roberts Creek Smoke Control (Surplus)/Deficit:		-	-	-	-	-	-	-

## 210 Gibsons & District Fire Protection



**About:** Provides Fire Protection and Public Safety services in the Town of Gibsons and to portions of Electoral Areas E and F. A Main Hall on North Road in Gibsons is supplemented by a second hall located beside Cedar Grove School. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1027.7 - Gibsons & District Fire Protection

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.570/\$1000 or \$1090000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	278,329	293,054	297,099	321,227	400,681	79,454	24.73%
Area F - West Howe Sound	194,906	200,763	201,836	215,390	279,276	63,886	29.66%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons	459,532	490,512	500,339	539,867	654,407	114,540	21.22%
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>932,767</b>	<b>984,329</b>	<b>999,275</b>	<b>1,076,484</b>	<b>1,334,364</b>	<b>257,880</b>	<b>23.96%</b>
<b>Limit by law</b>	1,508,622	1,748,636	2,005,149	1,970,558	2,078,311		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	32.04	29.34	25.96	28.36	33.46
Utilities [02]	112.13	102.69	90.87	99.25	117.11
Major Industry [04]	-	-	-	-	-
Light Industry [05]	108.92	99.76	88.28	96.41	113.77
Business and Other [06]	78.49	71.88	63.61	69.47	81.98
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	32.04	29.34	25.96	28.36	33.46
Farm [09]	32.03	29.33	25.96	28.35	33.46

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Grants in Lieu of Taxes		188	-	-	-	-	-	-
Tax Requisitions		1,076,484	1,076,484	1,334,364	1,409,592	1,348,896	1,348,908	1,348,920
Government Transfers		8,027	25,000	16,973	-	-	-	-
Investment Income		15,440	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(34)	-	-	-	-	-	-
Other Revenue		9,587	-	5,880	-	-	-	-
Total Revenues		1,109,692	1,101,484	1,357,217	1,409,592	1,348,896	1,348,908	1,348,920
<b>Expenses</b>								
Administration		99,001	99,001	119,405	123,288	125,424	125,436	125,448
Wages and Benefits		328,740	398,664	542,428	571,296	581,832	581,832	581,832
Operating		440,137	370,108	377,900	358,956	358,956	358,956	358,956
Debt Charges - Interest		3,158	4,528	6,107	4,404	2,952	1,980	984
Amortization of Tangible Capital Assets		162,094	153,274	153,274	153,276	153,276	153,276	153,276
Total Expenses		1,033,130	1,025,575	1,199,114	1,211,220	1,222,440	1,221,480	1,220,496
<b>Other</b>								
Capital Expenditures (Excluding Wages)		83,643	514,253	681,128	-	-	-	-
Proceeds from Long Term Debt		-	(400,789)	(400,789)	-	-	-	-
Debt Principal Repayment		68,051	66,683	113,327	151,620	79,716	80,688	81,684
Transfer to/(from) Reserves		86,999	49,036	(82,289)	200,004	200,004	200,004	200,004
Transfer to/(from) Other Funds		(34)	-	-	-	-	-	-
Unfunded Amortization		(162,094)	(153,274)	(153,274)	(153,276)	(153,276)	(153,276)	(153,276)
Total Other		76,565	75,909	158,103	198,348	126,444	127,416	128,412
Gibsons & District Fire Protection (Surplus)/Deficit:		3	-	-	(24)	(12)	(12)	(12)



Capital Project Summary

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2020	2020	2021	2022	2023	2024	2025
CP1124	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1125	Replace Fire Prevention Officer Vehicle	7,986	11,004	-	-	-	-	-
CP1158	Auto Extrication Equipment Replacement	49,996	50,004	-	-	-	-	-
CP1159	Hazardous Material Response Equipment	(1)	19,968	2,844	-	-	-	-
CP1196	Replacement of Engine #1 (Unit 371)	-	400,788	400,788	-	-	-	-
CP1197	Automatic Garage Door Openers (Halls 1 and 2)	25,661	30,000	-	-	-	-	-
CP1251	GVFD-Emergency Generator	-	-	150,000	-	-	-	-
CP1252	GVFD- Hazourous Material Response Trailer	-	-	24,996	-	-	-	-
CP1253	GVFD- Rescue Truck Upgrade	-	-	99,996	-	-	-	-
Capital Projects Total:		83,642	514,260	681,120				

## 212 Roberts Creek Fire Protection



**About:** Provides Fire Protection and Public Safety services to portions of Electoral Area D. The Fire Hall exists near Hwy 101 across from the Community Hall. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1014.3 - Roberts Creek Fire Protection

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$1,500/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	426,556	428,570	458,700	509,053	618,146	109,093	21.43%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>426,556</b>	<b>428,570</b>	<b>458,700</b>	<b>509,053</b>	<b>618,146</b>	<b>109,093</b>	<b>21.43%</b>
<b>Limit by law</b>	1,846,415	1,846,415	2,133,227	2,095,979	2,283,731		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	39.02	34.48	31.95	36.08	40.24
Utilities [02]	136.57	120.68	111.83	126.27	140.85
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	95.60	84.48	78.28	88.39	98.60
Managed Forest Land [07]	117.06	103.44	95.86	108.23	120.73
Rec/Non Profit [08]	39.02	34.48	31.95	36.08	40.24
Farm [09]	39.02	34.48	31.95	36.07	40.24

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		509,052	509,053	618,146	668,580	673,464	673,476	673,476
Government Transfers		18,598	25,000	4,393	-	-	-	-
User Fees & Service Charges		200	-	-	-	-	-	-
Investment Income		23,339	-	-	-	-	-	-
Other Revenue		17	-	-	-	-	-	-
Total Revenues		551,206	534,053	622,539	668,580	673,464	673,476	673,476
<b>Expenses</b>								
Administration		49,443	49,443	64,585	66,708	67,848	67,848	67,860
Wages and Benefits		122,366	135,570	196,789	200,100	203,832	203,832	203,832
Operating		178,606	208,840	217,515	206,795	206,795	206,795	206,795
Debt Charges - Interest		-	-	-	1,800	1,416	1,020	624
Amortization of Tangible Capital Assets		72,916	70,700	70,700	70,704	70,704	70,704	70,704
Total Expenses		423,331	464,553	549,589	546,107	550,595	550,199	549,815
<b>Other</b>								
Capital Expenditures (Excluding Wages)		201,981	602,405	672,428	-	-	-	-
Proceeds from Long Term Debt		-	-	(220,000)	-	-	-	-
Debt Principal Repayment		-	-	-	43,212	43,608	43,992	44,400
Transfer to/(from) Reserves		(1,179)	(462,205)	(308,778)	150,000	150,000	150,000	150,000
Unfunded Amortization		(72,916)	(70,700)	(70,700)	(70,704)	(70,704)	(70,704)	(70,704)
Total Other		127,886	69,500	72,950	122,508	122,904	123,288	123,696
Roberts Creek Fire Protection (Surplus)/Deficit:		11	-	-	35	35	11	35

Capital Project Summary

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2020	2020	2021	2022	2023	2024	2025
CP1113	Roberts Creek VFD Roof Replacement	182,001	229,704	-	-	-	-	-
CP1127	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1198	Engine #1 Replacement	-	350,004	374,928	-	-	-	-
CP1241	Roberts Creek Fire Department - CEPF Wildfire Resiliency Project - Capital Component	19,981	20,196	-	-	-	-	-
CP1262	Self Contained Breathing Apparatus and Fill Station	-	-	219,996	-	-	-	-
CP1264	Training Structure	-	-	75,000	-	-	-	-
Capital Projects Total:		201,982	602,400	672,420				

## 216 Halfmoon Bay Fire Protection



**About:** Provides Fire Protection and Public Safety services to portions of Electoral Area B. The Fire Hall is located on Redrooffs Road near Halfmoon Bay Dock. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1045.2 - Halfmoon Bay Fire Protection

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.780/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	370,333	404,367	425,139	487,974	670,730	182,756	37.45%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>370,333</b>	<b>404,367</b>	<b>425,139</b>	<b>487,974</b>	<b>670,730</b>	<b>182,756</b>	<b>37.45%</b>
<b>Limit by law</b>	1,003,935	1,003,935	1,131,353	1,052,074	1,092,021		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	33.73	30.74	28.69	35.36	46.94
Utilities [02]	118.05	107.58	100.42	123.77	164.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	114.68	104.51	97.55	120.23	159.58
Business and Other [06]	82.64	75.31	70.29	86.64	114.99
Managed Forest Land [07]	101.19	92.21	86.07	106.09	140.81
Rec/Non Profit [08]	33.73	30.74	28.69	35.36	46.94
Farm [09]	33.72	30.71	28.65	35.31	46.86

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions	487,980	487,974	670,730	665,364	670,152	670,152	670,152	
Government Transfers	21,935	25,000	1,350	-	-	-	-	-
User Fees & Service Charges	150	-	-	-	-	-	-	-
Investment Income	18,019	-	-	-	-	-	-	-
Other Revenue	17	-	-	-	-	-	-	-
Total Revenues	528,101	512,974	672,080	665,364	670,152	670,152	670,152	
<b>Expenses</b>								
Administration	41,354	41,354	52,781	54,348	55,308	55,308	55,308	55,320
Wages and Benefits	129,219	141,262	220,241	241,116	244,945	244,945	244,945	244,945
Operating	221,267	230,758	258,344	203,640	203,640	203,640	203,640	203,640
Debt Charges - Interest	-	-	2,375	1,956	1,476	984	492	
Amortization of Tangible Capital Assets	44,104	47,299	47,299	47,304	47,304	47,304	47,304	47,304
Total Expenses	435,944	460,673	581,040	548,364	552,673	552,181	551,701	
<b>Other</b>								
Capital Expenditures (Excluding Wages)	48,663	564,100	502,500	-	-	-	-	-
Proceeds from Long Term Debt	-	(200,000)	(200,000)	-	-	-	-	-
Debt Principal Repayment	-	-	21,689	39,300	39,780	40,260	40,764	
Transfer to/(from) Reserves	87,594	(264,500)	(185,850)	125,004	125,004	125,004	125,004	
Unfunded Amortization	(44,104)	(47,299)	(47,299)	(47,304)	(47,304)	(47,304)	(47,304)	
Total Other	92,153	52,301	91,040	117,000	117,480	117,960	118,464	
Halfmoon Bay Fire Protection (Surplus)/Deficit:	(4)	-	-	-	1	(11)	13	



Capital Project Summary

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2020	2020	2021	2022	2023	2024	2025
CP1129	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1199	Facility Upgrades - Training Yard Fencing	30,123	35,004	-	-	-	-	-
CP1200	Tanker (Tender) Replacement	-	500,004	500,004	-	-	-	-
CP1201	Gear Washing Machine	11,799	20,004	-	-	-	-	-
CP1242	Halfmoon Bay Fire Department - CEPF Wildfire Resiliency Project - Capital Component	6,741	6,600	-	-	-	-	-
Capital Projects Total:		48,663	564,108	502,500				

## 218 Egmont Fire Protection



**About:** A service established to provide Fire Protection and Public Safety services to service area within Electoral Area A - Egmont/Pender Harbour. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact **WARNING! Limit on taxation exceeded!**

**Authority for Taxation:** SCRD Bylaw 1056 - Egmont Fire Protection

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.900/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	109,051	107,436	109,794	125,833	192,512	66,679	52.99%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>109,051</b>	<b>107,436</b>	<b>109,794</b>	<b>125,833</b>	<b>192,512</b>	<b>66,679</b>	<b>52.99%</b>
<b>Limit by law</b>	150,508	150,508	157,110	159,098	165,167		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	66.62	60.40	58.92	66.25	97.95
Utilities [02]	233.18	211.41	206.23	231.89	342.83
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	163.22	147.99	144.36	162.32	239.98
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	66.62	60.40	58.92	66.25	97.95
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		125,832	125,833	192,512	214,332	215,088	215,088	215,088
Government Transfers		-	25,000	25,000	-	-	-	-
Investment Income		8,366	2,234	2,458	2,688	2,928	3,180	3,180
Total Revenues		134,198	153,067	219,970	217,020	218,016	218,268	218,268
<b>Expenses</b>								
Administration		10,857	10,857	13,282	13,584	13,788	13,788	13,788
Wages and Benefits		3,238	19,241	84,513	106,032	106,584	106,584	106,584
Operating		57,573	82,496	81,478	81,493	81,504	81,493	81,493
Debt Charges - Interest		4,884	4,880	4,880	4,880	4,884	4,880	4,880
Amortization of Tangible Capital Assets		13,117	19,820	19,820	19,824	19,824	19,824	19,824
Total Expenses		89,669	137,294	203,973	225,813	226,584	226,569	226,569
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	27,500	37,500	-	-	-	-
Debt Principal Repayment		5,592	5,593	5,817	6,047	6,288	6,539	6,539
Transfer to/(from) Reserves		52,037	2,500	(7,500)	5,004	5,004	5,004	5,004
Transfer to/(from) Other Funds		32	-	-	-	-	-	-
Unfunded Amortization		(13,117)	(19,820)	(19,820)	(19,824)	(19,824)	(19,824)	(19,824)
Total Other		44,544	15,773	15,997	(8,773)	(8,532)	(8,281)	(8,281)
Egmont Fire Protection (Surplus)/Deficit:		15	-	-	20	36	20	20

Capital Project Summary

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2020	2020	2021	2022	2023	2024	2025
CP1131	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1243	Egmont & District Fire Department - CEPF Wildfire Resiliency Project - Capital Component	-	24,996	35,004	-	-	-	-
Capital Projects Total:			27,492	37,500				

## 220 Emergency Telephone - 911



**About:** Funds 911 emergency service telecommunications for Sunshine Coast Fire Departments including the operation, maintenance and capital costs associated with radio sites and towers.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1025.2 - Emergency Telephone (911)

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.070/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	58,388	58,983	56,511	60,891	58,334	(2,557) (4.20%)	14.40%
Area B - Halfmoon Bay	50,615	52,776	54,499	55,295	52,307	(2,988) (5.40%)	12.92%
Area D - Roberts Creek	37,464	37,589	39,390	41,259	40,959	(300) (0.73%)	10.11%
Area E - Elphinstone	28,846	29,245	30,303	31,904	30,905	(999) (3.13%)	7.63%
Area F - West Howe Sound	55,541	52,402	51,161	54,739	54,644	(95) (0.17%)	13.49%
<b>Member Municipalities</b>							
District of Sechelt	104,690	108,985	111,953	114,239	108,992	(5,247) (4.59%)	26.91%
Town of Gibsons	47,609	48,934	51,017	53,600	50,458	(3,142) (5.86%)	12.46%
Sechelt Indian Government District	8,852	8,461	8,183	8,843	8,402	(441) (4.99%)	2.07%
<b>Net Taxes Levied</b>	<b>392,005</b>	<b>397,375</b>	<b>403,017</b>	<b>420,770</b>	<b>405,002</b>	<b>(15,768) (3.75%)</b>	<b>100.00%</b>
<b>Limit by law</b>	846,409	846,409	949,509	927,689	979,619		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.32	2.93	2.65	2.82	2.58
Utilities [02]	11.62	10.24	9.27	9.85	9.03
Major Industry [04]	11.28	9.95	9.00	9.57	8.77
Light Industry [05]	11.28	9.95	9.00	9.57	8.77
Business and Other [06]	8.13	7.17	6.49	6.90	6.32
Managed Forest Land [07]	9.96	8.78	7.94	8.45	7.74
Rec/Non Profit [08]	3.32	2.93	2.65	2.82	2.58
Farm [09]	3.32	2.93	2.65	2.82	2.58

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		420,768	420,770	405,002	410,232	415,164	415,164	415,176
Investment Income		26,323	-	-	-	-	-	-
Total Revenues		447,091	420,770	405,002	410,232	415,164	415,164	415,176
<b>Expenses</b>								
Administration		32,203	32,203	37,686	38,796	39,444	39,444	39,444
Wages and Benefits		33,720	37,685	12,449	12,732	13,056	13,056	13,056
Operating		234,026	267,896	269,266	248,916	252,888	252,888	252,888
Amortization of Tangible Capital Assets		67,536	67,536	67,536	67,536	67,536	67,536	67,536
Total Expenses		367,485	405,320	386,937	367,980	372,924	372,924	372,924
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	584,900	584,900	-	-	-	-
Transfer to/(from) Reserves		147,150	(501,914)	(499,299)	109,800	109,800	109,800	109,800
Unfunded Amortization		(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other		79,614	15,450	18,065	42,264	42,264	42,264	42,264
Emergency Telephone - 911 (Surplus)/Deficit:		8	-	-	12	24	24	12



Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2020	2020	2021	2022	2023	2024	2025
CP1006	Chapman Creek Radio Tower	-	268,896	268,896	-	-	-	-
CP1007	Gibsons Radio Tower	-	46,596	46,596	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	-	128,004	128,004	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	-	141,396	141,396	-	-	-	-
Capital Projects Total:			584,892	584,892				

## 222 Sunshine Coast Emergency Planning



**About:** Maintains and implements a comprehensive plan for effective emergency response and recovery for coastal communities in the event of a disaster.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1041 - Sunshine Coast Emergency Planning

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	37,168	35,241	28,896	36,767	45,469	8,702	23.67%
Area B - Halfmoon Bay	32,220	31,532	27,867	33,388	40,771	7,383	22.11%
Area D - Roberts Creek	23,849	22,458	20,141	24,913	31,926	7,013	28.15%
Area E - Elphinstone	18,363	17,473	15,495	19,264	24,089	4,825	25.05%
Area F - West Howe Sound	35,356	31,309	26,160	33,052	42,593	9,541	28.87%
<b>Member Municipalities</b>							
District of Sechelt	66,643	65,115	57,245	68,980	84,954	15,974	23.16%
Town of Gibsons	30,307	29,237	26,086	32,365	39,329	6,964	21.52%
Sechelt Indian Government District	5,635	5,055	4,184	5,340	6,549	1,209	22.64%
<b>Net Taxes Levied</b>	<b>249,539</b>	<b>237,420</b>	<b>206,076</b>	<b>254,069</b>	<b>315,679</b>	<b>61,610</b>	<b>24.25%</b>
<b>Limit by law</b>	1,209,156	1,209,156	1,356,441	1,325,270	1,399,456		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	2.11	1.75	1.35	1.70	2.01
Utilities [02]	7.39	6.12	4.74	5.95	7.04
Major Industry [04]	7.18	5.95	4.60	5.78	6.84
Light Industry [05]	7.18	5.95	4.60	5.78	6.84
Business and Other [06]	5.18	4.28	3.32	4.16	4.93
Managed Forest Land [07]	6.34	5.25	4.06	5.10	6.03
Rec/Non Profit [08]	2.11	1.75	1.35	1.70	2.01
Farm [09]	2.11	1.75	1.35	1.70	2.01

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		254,064	254,069	315,679	283,104	287,136	287,148	287,160
Government Transfers		-	155,785	155,785	-	-	-	-
Investment Income		3,874	-	-	-	-	-	-
Other Revenue		175,230	-	-	-	-	-	-
Total Revenues		433,168	409,854	471,464	283,104	287,136	287,148	287,160
<b>Expenses</b>								
Administration		51,375	51,375	75,369	76,848	78,012	78,024	78,036
Wages and Benefits		388,050	112,623	112,690	115,224	118,104	118,104	118,104
Operating		86,845	267,725	284,764	91,020	91,020	91,020	91,020
Amortization of Tangible Capital Assets		6,960	6,833	6,833	6,828	6,828	6,828	6,828
Total Expenses		533,230	438,556	479,656	289,920	293,964	293,976	293,988
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Transfer to/(from) Reserves		(26,496)	(21,869)	(37,955)	-	-	-	-
Transfer to/(from) Appropriated Surplus		(30,000)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	36,596	-	-	-	-
Unfunded Amortization		(6,960)	(6,833)	(6,833)	(6,828)	(6,828)	(6,828)	(6,828)
Total Other		(63,456)	(28,702)	(8,192)	(6,828)	(6,828)	(6,828)	(6,828)
Sunshine Coast Emergency Planning (Surplus)/Deficit:		36,606	-	-	(12)	-	-	-

Capital Project Summary

Sunshine Coast Emergency Planning	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222	2020	2020	2021	2022	2023	2024	2025
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

## 290 Animal Control



**About:** Regulates the keeping of dogs within the Regional District and the issuance of licences. Bylaw amendment adopted December 13, 2012 to exclude Area F Islands effective January 1, 2013.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1023.2 - Animal Control

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$170000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	20,788	15,957	12,231	13,592	14,537	945	6.95%
Area D - Roberts Creek	15,387	11,365	8,840	10,142	11,384	1,242	12.25%
Area E - Elphinstone	11,847	8,842	6,801	7,842	8,589	747	9.53%
Area F - West Howe Sound	16,148	11,174	8,193	9,499	10,501	1,002	10.55%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	3,635	2,558	1,836	2,174	2,335	161	7.41%
<b>Net Taxes Levied</b>	<b>67,806</b>	<b>49,896</b>	<b>37,901</b>	<b>43,249</b>	<b>47,346</b>	<b>4,097</b>	<b>9.47%</b>
<b>Limit by law</b>	170,000	170,000	170,000	170,000	170,000		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.36	.88	.59	.69	.72
Utilities [02]	4.77	3.10	2.08	2.42	2.51
Major Industry [04]	4.63	3.01	2.02	2.35	2.44
Light Industry [05]	4.63	3.01	2.02	2.35	2.44
Business and Other [06]	3.34	2.17	1.46	1.70	1.76
Managed Forest Land [07]	4.09	2.65	1.78	2.08	2.15
Rec/Non Profit [08]	1.36	.88	.59	.69	.72
Farm [09]	1.36	.88	.59	.69	.72

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		43,248	43,249	47,346	48,768	50,112	50,112	50,112
User Fees & Service Charges		28,893	32,488	32,488	32,484	32,484	32,484	32,484
Investment Income		6,288	-	-	-	-	-	-
Other Revenue		604	-	-	-	-	-	-
Total Revenues		79,033	75,737	79,834	81,252	82,596	82,596	82,596
Expenses								
Administration		13,450	13,450	15,161	15,612	15,852	15,852	15,852
Wages and Benefits		24,611	41,860	43,206	44,172	45,288	45,288	45,288
Operating		11,097	22,091	22,217	21,468	21,468	21,468	21,468
Amortization of Tangible Capital Assets		3,610	4,336	4,336	4,332	4,332	4,332	4,332
Total Expenses		52,768	81,737	84,920	85,584	86,940	86,940	86,940
Other								
Transfer to/(from) Reserves		29,871	(1,664)	(750)	-	-	-	-
Unfunded Amortization		(3,610)	(4,336)	(4,336)	(4,332)	(4,332)	(4,332)	(4,332)
Total Other		26,261	(6,000)	(5,086)	(4,332)	(4,332)	(4,332)	(4,332)
Animal Control (Surplus)/Deficit:		(4)	-	-	-	12	12	12



Capital Project Summary

Animal Control	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2020	2020	2021	2022	2023	2024	2025
290							
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

## 291 Keats Island Dog Control



**About:** Service established for the purpose of regulating dogs in the Keats Island Dog Control Service Area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1084 - Keats Island Dog Control

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.070/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	263	231	235	197	267	70	35.53%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>263</b>	<b>231</b>	<b>235</b>	<b>197</b>	<b>267</b>	<b>70</b>	<b>35.53%</b>
<b>Limit by law</b>	9,366	9,366	10,386	10,566	11,865		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.21	.17	.16	.13	.16
Utilities [02]	.72	.60	.55	.45	.55
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	.39	.32	.38
Managed Forest Land [07]	.62	.52	.47	.39	.47
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.21	.17	.16	.13	.16

Keats Island Dog Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
291		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		192	197	267	2,568	2,616	2,616	2,616
User Fees & Service Charges		-	350	350	348	348	348	348
Total Revenues		192	547	617	2,916	2,964	2,964	2,964
Expenses								
Administration		215	215	249	252	264	264	264
Wages and Benefits		-	1,318	1,336	1,368	1,404	1,404	1,404
Operating		-	1,300	1,300	1,308	1,308	1,308	1,308
Total Expenses		215	2,833	2,885	2,928	2,976	2,976	2,976
Other								
Prior Year (Surplus)/Deficit		(2,281)	(2,286)	(2,268)	-	-	-	-
Total Other		(2,281)	(2,286)	(2,268)	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,258)	-	-	12	12	12	12

## 310 Public Transit



**About:** Operates a Scheduled fixed route Transit service and handyDART service for seniors and other special needs customers. The system operates from Langdale to Secret Cove. The Transit System is operated on a cost share basis between BC Transit and the SCRD. Specific functions such as the construction of bus pullouts and bus stop maintenance are the sole responsibility of the SCRD.

**Source of Funding:** Taxation, BCTransit Cost Share & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1073 - Public Transit

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.350/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	345,832	408,997	428,094	423,708	432,536	8,828	2.08% 15.09%
Area D - Roberts Creek	255,981	291,299	309,410	316,154	338,698	22,544	7.13% 11.82%
Area E - Elphinstone	197,097	226,641	238,032	244,468	255,559	11,091	4.54% 8.91%
Area F - West Howe Sound	379,494	406,098	401,873	419,448	451,862	32,414	7.73% 15.76%
<b>Member Municipalities</b>							
District of Sechelt	715,311	844,594	879,389	875,382	901,268	25,886	2.96% 31.44%
Town of Gibsons	325,297	379,222	400,736	410,718	417,244	6,526	1.59% 14.56%
Sechelt Indian Government District	60,481	65,573	64,277	67,763	69,479	1,716	2.53% 2.42%
<b>Net Taxes Levied</b>	<b>2,279,493</b>	<b>2,622,424</b>	<b>2,721,812</b>	<b>2,757,641</b>	<b>2,866,647</b>	<b>109,006</b>	<b>3.95% 100.00%</b>
<b>Limit by law</b>	3,563,264	3,563,264	4,040,313	3,921,720	4,145,988		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	22.68	22.68	20.80	21.57	21.33
Utilities [02]	79.37	79.39	72.78	75.51	74.67
Major Industry [04]	77.10	77.12	70.70	73.35	72.54
Light Industry [05]	77.10	77.12	70.70	73.35	72.54
Business and Other [06]	55.56	55.57	50.95	52.85	52.27
Managed Forest Land [07]	68.03	68.05	62.39	64.72	64.00
Rec/Non Profit [08]	22.68	22.68	20.80	21.57	21.33
Farm [09]	22.68	22.68	20.79	21.57	21.33

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		2,757,636	2,757,641	2,866,647	3,064,200	3,127,080	3,127,176	3,127,272
Government Transfers		2,135,525	1,796,654	2,231,222	1,796,652	1,796,652	1,796,652	1,796,652
User Fees & Service Charges		525,051	796,966	476,612	783,457	790,968	790,957	790,957
Investment Income		7,816	-	-	-	-	-	-
Internal Recoveries		252	-	-	-	-	-	-
Other Revenue		56,687	3,611	3,611	3,612	3,612	3,612	3,612
Total Revenues		5,482,967	5,354,872	5,578,092	5,647,921	5,718,312	5,718,397	5,718,493
Expenses								
Administration		474,766	474,766	538,949	557,136	567,756	567,804	567,864
Wages and Benefits		2,473,159	2,481,906	2,823,812	2,685,336	2,746,560	2,746,560	2,746,560
Operating		1,890,412	2,398,200	2,339,386	2,405,448	2,403,984	2,404,032	2,404,068
Amortization of Tangible Capital Assets		20,370	34,605	34,605	34,608	34,608	34,608	34,608
Total Expenses		4,858,707	5,389,477	5,736,752	5,682,528	5,752,908	5,753,004	5,753,100
Other								
Capital Expenditures (Excluding Wages)		-	6,000	12,000	-	-	-	-
Transfer to/(from) Reserves		644,633	(6,000)	(136,055)	-	-	-	-
Unfunded Amortization		(20,370)	(34,605)	(34,605)	(34,608)	(34,608)	(34,608)	(34,608)
Total Other		624,263	(34,605)	(158,660)	(34,608)	(34,608)	(34,608)	(34,608)
Public Transit (Surplus)/Deficit:		3	-	-	(1)	(12)	(1)	(1)

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2020	2020	2021	2022	2023	2024	2025
CP1227	Replacement of Mason Road Gate	-	6,000	6,000	-	-	-	-
CP1273	Security lighting improvements [310]	-	-	6,000	-	-	-	-
Capital Projects Total:			6,000	12,000				

## 312 Fleet Maintenance



**About:** Located at the Mason Road Works Yard. Fleet provides preventative maintenance and repairs to Transit buses and Regional District vehicles. Fleet also maintains a fuel system, provides fleet insurance coverage, repairs metal equipment and performs some fabrication work for Parks and Works. Fleet generates revenue from other departments by working on vehicles at an hourly charge out rate. Recoveries come from BC Transit for maintenance of buses. All parts and fuel are billed directly to the departments. The charges paid by other departments result in Fleet being a revenue neutral department.

**Source of Funding:** User Fees & Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by User Fees & Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.



Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Investment Income		17,230	9,091	10,001	10,944	11,928	12,960	12,960
Internal Recoveries		1,443,540	1,448,497	1,450,550	1,452,228	1,452,228	1,452,228	1,452,228
Other Revenue		10,272	9,100	9,100	9,096	9,096	9,096	9,096
Total Revenues		1,471,042	1,466,688	1,469,651	1,472,268	1,473,252	1,474,284	1,474,284
Expenses								
Administration		33,546	33,546	33,598	35,088	35,604	35,604	35,604
Wages and Benefits		547,444	553,780	586,399	599,592	614,592	614,592	614,592
Operating		785,798	892,798	923,664	888,731	888,768	888,815	888,851
Debt Charges - Interest		19,860	19,862	19,862	19,862	19,860	19,862	19,862
Amortization of Tangible Capital Assets		37,199	36,607	36,607	36,612	36,612	36,612	36,612
Total Expenses		1,423,847	1,536,593	1,600,130	1,579,885	1,595,436	1,595,485	1,595,521
Other								
Capital Expenditures (Excluding Wages)		22,257	31,000	20,000	-	-	-	-
Debt Principal Repayment		22,752	22,759	23,669	24,612	25,596	26,628	26,628
Transfer to/(from) Reserves		31,263	(87,057)	(137,541)	(95,580)	(111,132)	(111,168)	(111,204)
Transfer to/(from) Other Funds		129	-	-	-	-	-	-
Unfunded Amortization		(37,199)	(36,607)	(36,607)	(36,612)	(36,612)	(36,612)	(36,612)
Total Other		39,202	(69,905)	(130,479)	(107,580)	(122,148)	(121,152)	(121,188)
Fleet Maintenance (Surplus)/Deficit:		(7,993)	-	-	37	36	49	49

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2020	2020	2021	2022	2023	2024	2025
CP1163	Exhaust Venting System	8,891	15,000	-	-	-	-	-
CP1202	Loaner Vehicle	-	9,996	9,996	-	-	-	-
CP1228	Replacement of Mason Road Gate	13,367	6,000	-	-	-	-	-
CP1274	Security lighting improvements [312]	-	-	6,000	-	-	-	-
CP1275	HVAC Maintenance Safety System	-	-	3,996	-	-	-	-
Capital Projects Total:		22,258	30,996	19,992				

## 313 Building Maintenance Services



**About:** Provides maintenance of Regional District owned and operated buildings.

**Source of Funding:** Internal Recovery

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### Taxation Impact

Although this service retains the authority to tax under the Local Government Act, it is instead funded by Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Investment Income	2,179	-	-	-	-	-	-
	Internal Recoveries	278,464	368,694	382,717	395,964	395,232	395,244	395,244
	Other Revenue	1,389	-	-	-	-	-	-
	Total Revenues	282,032	368,694	382,717	395,964	395,232	395,244	395,244
Expenses								
	Administration	5,611	5,611	10,367	10,896	11,052	11,052	11,052
	Wages and Benefits	225,918	315,657	323,854	331,140	339,408	339,408	339,408
	Operating	16,728	37,200	39,603	39,624	39,624	39,636	39,636
	Debt Charges - Interest	395	722	169	324	204	144	84
	Amortization of Tangible Capital Assets	5,154	7,019	7,019	7,020	7,020	7,020	7,020
	Total Expenses	253,806	366,209	381,012	389,004	397,308	397,260	397,200
Other								
	Capital Expenditures (Excluding Wages)	-	25,000	25,000	-	-	-	-
	Proceeds from Long Term Debt	-	(25,000)	(25,000)	-	-	-	-
	Debt Principal Repayment	8,499	9,504	8,724	13,992	4,956	5,016	5,076
	Transfer to/(from) Reserves	24,887	-	-	-	-	-	-
	Unfunded Amortization	(5,154)	(7,019)	(7,019)	(7,020)	(7,020)	(7,020)	(7,020)
	Total Other	28,232	2,485	1,705	6,972	(2,064)	(2,004)	(1,944)
Building Maintenance Services (Surplus)/Deficit:		6	-	-	12	12	12	12

Capital Project Summary

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2020	2020	2021	2022	2023	2024	2025
CP1219 Building Maintenance Vehicle		-	24,996	24,996	-	-	-	-
Capital Projects Total:			24,996	24,996				

## 320 Regional Street Lighting



**About:** Provides street lights within Electoral Areas of the Regional District where such services benefit the general public.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Order in Council 727, 1980 - Regional Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.250/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	8,311	9,350	8,995	9,553	8,908	(645) (6.75%)	24.60%
Area B - Halfmoon Bay	7,205	8,366	8,675	8,675	7,988	(687) (7.92%)	22.06%
Area D - Roberts Creek	5,333	5,959	6,270	6,473	6,255	(218) (3.37%)	17.27%
Area E - Elphinstone	4,106	4,636	4,824	5,005	4,720	(285) (5.69%)	13.03%
Area F - West Howe Sound	7,906	8,307	8,144	8,588	8,345	(243) (2.83%)	23.04%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>32,862</b>	<b>36,618</b>	<b>36,908</b>	<b>38,293</b>	<b>36,216</b>	<b>(2,077) (5.42%)</b>	<b>100.00%</b>
<b>Limit by law</b>	1,772,078	1,772,078	1,964,578	1,939,546	2,070,394		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.47	.46	.42	.44	.39
Utilities [02]	1.65	1.62	1.47	1.55	1.38
Major Industry [04]	1.61	1.58	1.43	1.50	1.34
Light Industry [05]	1.61	1.58	1.43	1.50	1.34
Business and Other [06]	1.16	1.14	1.03	1.08	.97
Managed Forest Land [07]	1.42	1.39	1.26	1.33	1.18
Rec/Non Profit [08]	.47	.46	.42	.44	.39
Farm [09]	.47	.46	.42	.44	.39

Regional Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
320		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		38,292	38,293	36,216	38,628	38,772	38,772	38,772
Total Revenues		38,292	38,293	36,216	38,628	38,772	38,772	38,772
Expenses								
Administration		2,032	2,032	2,533	2,604	2,652	2,652	2,652
Wages and Benefits		-	2,716	3,797	3,888	3,984	3,984	3,984
Operating		32,603	32,145	32,145	32,148	32,148	32,148	32,148
Total Expenses		34,635	36,893	38,475	38,640	38,784	38,784	38,784
Other								
Prior Year (Surplus)/Deficit		1,404	1,400	(2,259)	-	-	-	-
Total Other		1,404	1,400	(2,259)	-	-	-	-
Regional Street Lighting (Surplus)/Deficit:		(2,253)	-	-	12	12	12	12



## 322 Langdale Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1042 - Langdale Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,437	2,296	2,472	2,490	2,750	260	10.44%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,437</b>	<b>2,296</b>	<b>2,472</b>	<b>2,490</b>	<b>2,750</b>	<b>260</b>	<b>10.44%</b>
<b>Limit by law</b>	7,416	7,416	8,915	8,292	9,033		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.71	3.09	2.77	3.00	3.04
Utilities [02]	12.98	10.82	9.69	10.49	10.64
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
322		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	2,496	2,490	2,750	2,820	2,820	2,640	2,580
	Total Revenues	2,496	2,490	2,750	2,820	2,820	2,640	2,580
Expenses								
	Administration	143	143	169	180	180	180	180
	Operating	2,334	2,401	2,648	2,652	2,652	2,460	2,400
	Total Expenses	2,477	2,544	2,817	2,832	2,832	2,640	2,580
Other								
	Prior Year (Surplus)/Deficit	(49)	(54)	(67)	-	-	-	-
	Total Other	(49)	(54)	(67)	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		(68)	-	-	12	12	-	-

## 324 Granthams Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 40 - Granthams Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,438	2,682	2,469	2,490	2,750	260	10.44%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,438</b>	<b>2,682</b>	<b>2,469</b>	<b>2,490</b>	<b>2,750</b>	<b>260</b>	<b>10.44%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	2.44	2.32	1.88	1.93	1.92
Utilities [02]	8.55	8.13	6.57	6.74	6.71
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Granthams Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
324		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	2,496	2,490	2,750	2,820	2,820	2,640	2,580
	Total Revenues	2,496	2,490	2,750	2,820	2,820	2,640	2,580
Expenses								
	Administration	143	143	169	180	180	180	180
	Operating	2,334	2,401	2,648	2,652	2,652	2,460	2,400
	Total Expenses	2,477	2,544	2,817	2,832	2,832	2,640	2,580
Other								
	Prior Year (Surplus)/Deficit	(48)	(54)	(67)	-	-	-	-
	Total Other	(48)	(54)	(67)	-	-	-	-
Granthams Street Lighting (Surplus)/Deficit:		(67)	-	-	12	12	-	-

## 326 Veterans Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1044 - Veterans Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.120/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	524	460	495	498	550	52	10.44%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>524</b>	<b>460</b>	<b>495</b>	<b>498</b>	<b>550</b>	<b>52</b>	<b>10.44%</b>
<b>Limit by law</b>	9,417	9,417	10,765	10,749	11,654		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.75	.58	.54	.55	.56
Utilities [02]	2.62	2.02	1.91	1.92	1.95
Major Industry [04]	-	-	-	-	-
Light Industry [05]	2.54	1.96	1.85	1.86	1.90
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
326		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	504	498	550	564	564	528	516
	Total Revenues	504	498	550	564	564	528	516
Expenses								
	Administration	24	29	34	36	36	36	36
	Operating	468	481	530	528	528	492	480
	Total Expenses	492	510	564	564	564	528	516
Other								
	Prior Year (Surplus)/Deficit	(12)	(12)	(14)	-	-	-	-
	Total Other	(12)	(12)	(14)	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		(24)	-	-	-	-	-	-

## 328 Spruce Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 140 - Spruce Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	243	249	246	249	275	26	10.44%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>243</b>	<b>249</b>	<b>246</b>	<b>249</b>	<b>275</b>	<b>26</b>	<b>10.44%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	7.24	6.49	5.51	5.95	6.23
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



Spruce Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
328		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	252	249	275	288	288	264	264
	Total Revenues	252	249	275	288	288	264	264
Expenses								
	Administration	12	14	17	12	24	24	24
	Operating	233	241	266	264	264	252	240
	Total Expenses	245	255	283	276	288	276	264
Other								
	Prior Year (Surplus)/Deficit	(12)	(6)	(8)	-	-	-	-
	Total Other	(12)	(6)	(8)	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		(19)	-	-	(12)	-	12	-

## 330 Woodcreek Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 229 - Woodcreek Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	2,081	2,122	1,953	2,563	5,714	3,151	122.94%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,081</b>	<b>2,122</b>	<b>1,953</b>	<b>2,563</b>	<b>5,714</b>	<b>3,151</b>	<b>122.94%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	5.91	5.25	4.19	5.72	12.09
Utilities [02]	20.67	18.37	14.67	20.04	42.30
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
330		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	2,568	2,563	5,714	5,568	5,580	2,964	2,088
	Total Revenues	2,568	2,563	5,714	5,568	5,580	2,964	2,088
Expenses								
	Administration	120	116	137	144	144	144	144
	Operating	2,095	1,944	5,430	5,436	5,436	2,820	1,944
	Total Expenses	2,215	2,060	5,567	5,580	5,580	2,964	2,088
Other								
	Prior Year (Surplus)/Deficit	504	503	147	-	-	-	-
	Total Other	504	503	147	-	-	-	-
Woodcreek Street Lighting (Surplus)/Deficit:		151	-	-	12	-	-	-

## 332 Fircrest Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 283 - Fircrest Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	450	498	494	499	549	50	10.02%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>450</b>	<b>498</b>	<b>494</b>	<b>499</b>	<b>549</b>	<b>50</b>	<b>10.02%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.07	2.94	2.49	2.63	2.73
Utilities [02]	10.74	10.30	8.70	9.19	9.55
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Fircrest Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
332		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	504	499	549	564	564	528	516
	Total Revenues	504	499	549	564	564	528	516
Expenses								
	Administration	24	29	34	36	36	36	36
	Operating	468	481	530	528	528	492	480
	Total Expenses	492	510	564	564	564	528	516
Other								
	Prior Year (Surplus)/Deficit	(12)	(11)	(15)	-	-	-	-
	Total Other	(12)	(11)	(15)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(24)	-	-	-	-	-	-

## 334 Hydaway Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1083 - Hydaway Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.030/\$1000 or \$400

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	244	248	246	249	276	27	10.84%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>244</b>	<b>248</b>	<b>246</b>	<b>249</b>	<b>276</b>	<b>27</b>	<b>10.84%</b>
<b>Limit by law</b>	548	618	690	645	648		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.33	1.20	1.07	1.16	1.28
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Hydaway Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
334		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	252	249	276	288	288	264	264
	Total Revenues	252	249	276	288	288	264	264
Expenses								
	Administration	12	14	17	12	24	24	24
	Operating	233	241	266	264	264	252	240
	Total Expenses	245	255	283	276	288	276	264
Other								
	Prior Year (Surplus)/Deficit	(1)	(6)	(7)	-	-	-	-
	Total Other	(1)	(6)	(7)	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		(8)	-	-	(12)	-	12	-



## 336 Sunnyside Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1015.1 - Sunnyside Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.140/\$1000 or \$1400

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	975	995	989	996	1,100	104	10.44%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>975</b>	<b>995</b>	<b>989</b>	<b>996</b>	<b>1,100</b>	<b>104</b>	<b>10.44%</b>
<b>Limit by law</b>	1,932	2,198	2,522	2,447	2,593		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	7.06	6.34	5.49	5.70	5.94
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Sunnyside Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
336		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	996	996	1,100	1,128	1,128	1,056	1,032
	Total Revenues	996	996	1,100	1,128	1,128	1,056	1,032
Expenses								
	Administration	60	57	68	72	72	72	72
	Operating	934	959	1,058	1,056	1,056	984	960
	Total Expenses	994	1,016	1,126	1,128	1,128	1,056	1,032
Other								
	Prior Year (Surplus)/Deficit	(24)	(20)	(26)	-	-	-	-
	Total Other	(24)	(20)	(26)	-	-	-	-
Sunnyside Street Lighting (Surplus)/Deficit:		(26)	-	-	-	-	-	-

## 340 Burns Road Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1039 - Burns Road Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.120/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	244	249	227	268	231	(37) (13.81%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>244</b>	<b>249</b>	<b>227</b>	<b>268</b>	<b>231</b>	<b>(37) (13.81%)</b>	<b>100.00%</b>
<b>Limit by law</b>	972	972	946	949	1,039		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.33	3.07	2.88	3.39	2.67
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
340		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	264	268	231	264	264	264	264
	Total Revenues	264	268	231	264	264	264	264
Expenses								
	Administration	14	14	17	12	24	24	24
	Operating	211	241	241	240	240	240	240
	Total Expenses	225	255	258	252	264	264	264
Other								
	Prior Year (Surplus)/Deficit	12	13	(27)	-	-	-	-
	Total Other	12	13	(27)	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		(27)	-	-	(12)	-	-	-

## 342 Stewart Road Street Lighting



**About:** Provides street lights in a specific area paid for by property owners within the area.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1051 - Stewart Road Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$1.500/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	487	498	494	498	550	52	10.44%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>487</b>	<b>498</b>	<b>494</b>	<b>498</b>	<b>550</b>	<b>52</b>	<b>10.44%</b>
<b>Limit by law</b>	1,751	1,751	2,193	2,172	2,397		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	45.64	42.67	33.79	34.39	34.42
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Stewart Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
342		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	504	498	550	564	564	528	516
	Total Revenues	504	498	550	564	564	528	516
Expenses								
	Administration	25	29	34	36	36	36	36
	Operating	468	481	530	528	528	492	480
	Total Expenses	493	510	564	564	564	528	516
Other								
	Prior Year (Surplus)/Deficit	(12)	(12)	(14)	-	-	-	-
	Total Other	(12)	(12)	(14)	-	-	-	-
Stewart Road Street Lighting (Surplus)/Deficit:		(23)	-	-	-	-	-	-

## 345 Ports Services



**About:** The SCRD, based on a referendum in 2000, has taken over maintenance & operations of nine docks, including Hopkins, Halfmoon Bay, Vaucroft Beach, Gambier Harbour, Port Graves, Halkett Bay, Keats Landing, Eastbourne and West Bay. SCRD Ports Local Service Amendment Bylaw No. 1038.1 amending the service area boundaries to remove the Town of Gibsons from the service was adopted by the Board on December 12, 2013.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1038 - Ports Services

**Basis of Apportionment:** Fixed Ratio

**Limit on Taxation:** \$0.150/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	70,536	62,188	118,764	164,541	159,029	(5,512) (3.35%)	21.00%
Area D - Roberts Creek	57,101	50,342	96,142	133,200	128,738	(4,462) (3.35%)	17.00%
Area E - Elphinstone	40,307	35,536	67,865	94,023	90,874	(3,149) (3.35%)	12.00%
Area F - West Howe Sound	167,944	148,066	282,772	391,764	378,641	(13,123) (3.35%)	50.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>335,888</b>	<b>296,132</b>	<b>565,544</b>	<b>783,528</b>	<b>757,282</b>	<b>(26,246) (3.35%)</b>	<b>100.00%</b>
<b>Limit by law</b>	776,626	776,626	875,648	856,560	919,904		



Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	783,528	783,528	757,282	733,332	734,520	732,276	732,288
	Investment Income	23,096	-	-	-	-	-	-
	Other Revenue	132,108	154,919	2,665	2,664	2,664	2,664	2,664
	Total Revenues	938,732	938,447	759,947	735,996	737,184	734,940	734,952
Expenses								
	Administration	52,399	52,399	32,668	33,492	34,140	34,140	34,140
	Wages and Benefits	37,298	58,087	109,690	112,152	114,971	114,971	114,971
	Operating	266,331	299,432	193,941	131,364	121,368	111,360	111,360
	Debt Charges - Interest	3,467	10,529	8,248	6,000	3,744	1,500	1,500
	Amortization of Tangible Capital Assets	110,284	78,722	78,722	78,720	78,720	78,720	78,720
	Total Expenses	469,779	499,169	423,269	361,728	352,943	340,691	340,691
Other								
	Capital Expenditures (Excluding Wages)	382,718	557,006	98,038	-	-	-	-
	Proceeds from Long Term Debt	(450,000)	(450,000)	-	-	-	-	-
	Debt Principal Repayment	90,000	90,000	90,000	90,000	90,000	90,000	90,000
	Transfer to/(from) Reserves	21,527	(214,006)	227,362	363,000	373,008	383,004	383,004
	Transfer to/(from) Other Funds	450,000	450,000	-	-	-	-	-
	Prior Year (Surplus)/Deficit	84,996	85,000	-	-	-	-	-
	Unfunded Amortization	(110,284)	(78,722)	(78,722)	(78,720)	(78,720)	(78,720)	(78,720)
	Total Other	468,957	439,278	336,678	374,280	384,288	394,284	394,284
Ports Services (Surplus)/Deficit:		4	-	-	12	47	35	23

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2020	2020	2021	2022	2023	2024	2025
CP1140	Vaucroft Capital Works	55,450	131,700	-	-	-	-	-
CP1156	Ports 5 Year Capital Renewal Plan	327,268	425,304	98,040	-	-	-	-
Capital Projects Total:		382,718	557,004	98,040				

## 346 Langdale Dock



**About:** Langdale Dock service (Island portion of Area F - West Howe Sound) for the purpose of providing public access to the float at the Stormaway dock located at the BC Ferry Service Langdale terminal.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1079 - Langdale Dock

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.130/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	32,809	33,838	33,417	33,301	33,647	346	1.04%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>32,809</b>	<b>33,838</b>	<b>33,417</b>	<b>33,301</b>	<b>33,647</b>	<b>346</b>	<b>1.04%</b>
<b>Limit by law</b>	68,041	68,041	71,188	73,598	84,241		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	6.70	6.40	6.02	5.81	5.13
Utilities [02]	23.44	22.39	21.08	20.33	17.97
Major Industry [04]	-	-	-	-	-
Light Industry [05]	22.77	21.75	20.48	19.75	17.46
Business and Other [06]	16.41	15.68	14.76	14.23	12.58
Managed Forest Land [07]	20.09	19.19	18.07	17.42	15.40
Rec/Non Profit [08]	6.70	6.40	6.02	5.81	5.13
Farm [09]	6.69	6.39	6.02	5.81	5.13

Langdale Dock		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
346		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	33,300	33,301	33,647	33,708	33,756	33,756	33,756
	Total Revenues	33,300	33,301	33,647	33,708	33,756	33,756	33,756
Expenses								
	Administration	1,872	1,872	2,218	2,280	2,328	2,328	2,328
	Operating	31,429	31,429	31,429	31,428	31,428	31,428	31,428
	Total Expenses	33,301	33,301	33,647	33,708	33,756	33,756	33,756
Langdale Dock (Surplus)/Deficit:		1	-	-	-	-	-	-

## 350 Regional Solid Waste



**About:** Provides solid waste management for the Sunshine Coast including landfills and waste reduction programs. Public education targets solid waste issues, recycling and composting. Solid waste management is funded through a combination of user fees and taxation. Recycling and public education are funded through taxation.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1019 - Refuse Disposal

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.400/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	218,702	263,153	285,545	401,664	528,322	126,658	31.53% 14.40%
Area B - Halfmoon Bay	189,586	235,461	275,380	364,748	473,735	108,987	29.88% 12.92%
Area D - Roberts Creek	140,329	167,702	199,035	272,160	370,959	98,799	36.30% 10.11%
Area E - Elphinstone	108,049	130,478	153,119	210,449	279,901	69,452	33.00% 7.63%
Area F - West Howe Sound	208,040	233,793	258,513	361,080	494,902	133,822	37.06% 13.49%
<b>Member Municipalities</b>							
District of Sechelt	392,135	486,236	565,686	753,569	987,114	233,545	30.99% 26.91%
Town of Gibsons	178,329	218,320	257,782	353,565	456,986	103,421	29.25% 12.46%
Sechelt Indian Government District	33,156	37,751	41,348	58,334	76,097	17,763	30.45% 2.07%
<b>Net Taxes Levied</b>	<b>1,468,325</b>	<b>1,772,895</b>	<b>2,036,407</b>	<b>2,775,569</b>	<b>3,668,016</b>	<b>892,447</b>	<b>32.15% 100.00%</b>
<b>Limit by law</b>	4,836,623	4,836,623	5,425,765	5,301,078	5,597,825		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	12.43	13.06	13.38	18.57	23.37
Utilities [02]	43.51	45.71	46.82	65.00	81.78
Major Industry [04]	42.27	44.40	45.48	63.14	79.45
Light Industry [05]	42.27	44.40	45.48	63.14	79.45
Business and Other [06]	30.46	31.99	32.77	45.50	57.25
Managed Forest Land [07]	37.30	39.18	40.13	55.71	70.10
Rec/Non Profit [08]	12.43	13.06	13.38	18.57	23.37
Farm [09]	12.43	13.06	13.38	18.57	23.37

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		2,775,570	2,775,569	3,668,016	3,073,908	3,118,500	3,114,072	3,106,403
User Fees & Service Charges		2,873,805	2,924,084	2,997,006	3,008,664	3,009,252	3,009,252	3,009,252
Investment Income		74,064	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(60)	-	-	-	-	-	-
Other Revenue		241,737	200,601	170,601	200,592	200,592	200,592	200,592
Total Revenues		5,965,116	5,900,254	6,835,623	6,283,164	6,328,344	6,323,916	6,316,247
<b>Expenses</b>								
Administration		423,665	423,667	565,998	582,828	593,712	593,748	593,784
Wages and Benefits		1,102,057	1,107,172	1,224,286	1,238,496	1,268,556	1,268,556	1,268,556
Operating		3,727,225	4,842,599	4,177,238	3,378,408	3,409,884	3,409,884	3,409,884
Debt Charges - Interest		-	-	11,425	19,092	14,352	9,648	4,884
Amortization of Tangible Capital Assets		51,089	54,261	54,261	54,264	54,264	54,264	54,264
Total Expenses		5,304,036	6,427,699	6,033,208	5,273,088	5,340,768	5,336,100	5,331,372
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	-	3,838,898	-	-	-	-
Proceeds from Sale of TCA		(501)	-	-	-	-	-	-
Proceeds from Long Term Debt		-	(940,000)	(1,258,898)	-	-	-	-
Debt Principal Repayment		-	-	126,229	252,660	252,924	253,188	250,272
Transfer to/(from) Reserves		126,240	(54,579)	(353,870)	11,736	(11,040)	(11,064)	(11,076)
Transfer to/(from) Other Funds		(55,155)	(153,605)	(42,883)	-	-	-	-
Transfer to/(from) Accumulated Surplus		501	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	247,200	-	-	-	-
Unfunded Amortization		(51,089)	(54,261)	(54,261)	(54,264)	(54,264)	(54,264)	(54,264)
Transfer (to)/from Unfunded Liability		734,677	675,000	(1,700,000)	800,004	800,004	800,004	800,004
Total Other		754,673	(527,445)	802,415	1,010,136	987,624	987,864	984,936
Regional Solid Waste (Surplus)/Deficit:		93,593	-	-	60	48	48	61

Capital Project Summary

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2020	2020	2021	2022	2023	2024	2025
CP1257	Power Supply System Replacement	-	-	114,996	-	-	-	-
CP1276	Generator Replacement	-	-	5,004	-	-	-	-
CP1277	Traffic Control Lights for PH Transfer Station	-	-	9,996	-	-	-	-
CP1278	Forklift-Sechelt Landfill	-	-	24,996	-	-	-	-
CP1279	Monitoring Well Installation	-	-	65,004	-	-	-	-
CP1280	Sechelt Landfill Stage H+ Closure	-	-	2,499,996	-	-	-	-
Capital Projects Total:				2,719,992				



**355      Refuse Collection**



**About:** Provides weekly garbage collection services to eligible residents in Halfmoon Bay, Roberts Creek, Elphinstone and West Howe Sound. "User-pay" fees were implemented in March 1997; collection portion of the fee is set by the SCRD; tipping fee portion was established co-operatively by the SCRD, Sechelt & Gibsons based on estimated can weight. One can of garbage is collected from each household each week.

**Source of Funding:** User Fees

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**Taxation Impact**

Although this service retains the authority to tax under SCRD Bylaw 1021 - Refuse Collection, it is instead funded by User Fees.

Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
355		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
User Fees & Service Charges		1,041,442	1,032,526	1,136,047	1,191,852	1,232,868	1,232,868	1,232,868
Investment Income		8,236	-	-	-	-	-	-
Other Revenue		50	-	-	-	-	-	-
Total Revenues		1,049,728	1,032,526	1,136,047	1,191,852	1,232,868	1,232,868	1,232,868
<b>Expenses</b>								
Administration		93,856	93,856	94,783	97,656	99,420	99,432	99,432
Wages and Benefits		45,248	49,603	56,299	57,576	58,993	58,993	58,993
Operating		854,592	910,755	1,030,253	1,032,228	1,069,680	1,069,680	1,069,680
Amortization of Tangible Capital Assets		2,421	-	-	-	-	-	-
Total Expenses		996,117	1,054,214	1,181,335	1,187,460	1,228,093	1,228,105	1,228,105
<b>Other</b>								
Capital Expenditures (Excluding Wages)		193,670	193,670	-	-	-	-	-
Transfer to/(from) Reserves		(137,642)	(215,358)	(45,288)	4,404	4,776	4,776	4,764
Unfunded Amortization		(2,421)	-	-	-	-	-	-
Total Other		53,607	(21,688)	(45,288)	4,404	4,776	4,776	4,764
Refuse Collection (Surplus)/Deficit:		(4)	-	-	12	1	13	1

Capital Project Summary

Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
355		2020	2020	2021	2022	2023	2024	2025
CP1231 Curbside Food Waste Containers		193,670	193,668	-	-	-	-	-
Capital Projects Total:		193,670	193,668					

**365      North Pender Harbour Water Service**



**About:**                      Service established to provide water services to the North Pender Harbour Area within a portion of Electoral Area A - Egmont/Pender Harbour and a portion of the Sechelt Indian Government District

**Source of Funding:**      User Fees & Parcel Tax

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**Taxation Impact**

Although this service retains the authority to tax under SCRD Bylaw 1070.3 - North Pender Harbour Water Service, it is instead funded by User Fees & Parcel Tax.

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		255,769	255,769	255,442	255,444	255,444	255,444	255,444
Government Transfers		(1)	-	-	-	-	-	-
User Fees & Service Charges		258,607	255,248	388,703	389,496	389,928	389,928	389,928
Investment Income		17,340	-	-	-	-	-	-
Developer Contributions		28,521	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(2,925)	-	-	-	-	-	-
Internal Recoveries		3,640	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		560,951	511,017	644,145	644,940	645,372	645,372	645,372
<b>Expenses</b>								
Administration		58,481	58,481	54,860	56,268	57,312	57,324	57,324
Wages and Benefits		104,952	176,221	279,815	280,056	286,884	286,884	286,884
Operating		119,172	215,175	228,828	126,480	126,900	126,900	126,900
Debt Charges - Interest		9,419	12,047	9,591	8,826	8,076	7,902	7,746
Amortization of Tangible Capital Assets		151,703	130,468	130,468	130,464	130,464	130,464	130,464
Total Expenses		443,727	592,392	703,562	602,094	609,636	609,474	609,318
<b>Other</b>								
Capital Expenditures (Excluding Wages)		208,316	392,650	287,150	21,000	21,000	21,000	21,000
Proceeds from Sale of TCA		(75)	-	-	-	-	-	-
Proceeds from Long Term Debt		(66,763)	(215,000)	(125,000)	-	-	-	-
Debt Principal Repayment		20,004	40,294	33,030	33,188	33,348	33,512	33,680
Transfer to/(from) Reserves		110,282	(168,851)	20,871	119,136	111,852	111,852	111,840
Transfer to/(from) Other Funds		91	-	(145,000)	-	-	-	-
Transfer to/(from) Accumulated Surplus		(2,925)	-	-	-	-	-	-
Unfunded Amortization		(151,703)	(130,468)	(130,468)	(130,464)	(130,464)	(130,464)	(130,464)
Total Other		117,227	(81,375)	(59,417)	42,860	35,736	35,900	36,056
North Pender Harbour Water Service (Surplus)/Deficit:		3	-	-	14	-	2	2

Capital Project Summary

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2020	2020	2021	2022	2023	2024	2025
CP1051	North Pender Water - Meter Installations (Base)	(1)	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	6,406	-	-	-	-	-	-
CP1165	Pool Road Right of Way Aquisition	-	11,652	11,652	-	-	-	-
CP1166	Garden Bay UV Reactor	106,628	144,996	-	-	-	-	-
CP1182	NPHWS Vehicle Replacements	66,763	90,000	-	-	-	-	-
CP1193	North Pender Water - Contributed Assets	28,521	-	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	-	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	-	125,004	249,996	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	-	2,496	-	-	-	-
Capital Projects Total:		208,317	392,652	285,144	21,000	21,000	21,000	21,000

## 366 South Pender Harbour Water Service



**About:** Service established to provide water services to the South Pender Harbour Area within a portion of Electoral Area A

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1074.5 - South Pender Harbour Water Service, it is instead funded by User Fees & Parcel Tax.



South Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
366		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		378,875	378,532	379,224	398,184	398,184	398,184	398,184
Government Transfers		1	-	-	-	-	-	-
User Fees & Service Charges		597,372	611,085	735,811	737,400	738,252	738,252	738,252
Investment Income		54,026	9,438	11,558	13,764	16,056	18,444	18,444
Other Revenue		331	-	-	-	-	-	-
Total Revenues		1,030,605	999,055	1,126,593	1,149,348	1,152,492	1,154,880	1,154,880
<b>Expenses</b>								
Administration		105,140	105,140	98,283	101,016	102,840	102,840	102,852
Wages and Benefits		255,226	296,221	366,489	370,284	379,200	379,200	379,200
Operating		227,538	359,797	596,338	250,332	251,184	251,184	251,184
Debt Charges - Interest		53,366	53,635	52,730	51,965	50,796	50,585	50,417
Amortization of Tangible Capital Assets		325,348	299,383	299,383	299,388	299,388	299,388	299,388
Total Expenses		966,618	1,114,176	1,413,223	1,072,985	1,083,408	1,083,197	1,083,041
<b>Other</b>								
Capital Expenditures (Excluding Wages)		151,768	322,451	345,329	24,996	24,996	24,996	24,996
Proceeds from Long Term Debt		-	-	(80,000)	-	-	-	-
Debt Principal Repayment		89,050	88,884	101,198	113,463	115,284	112,191	102,171
Transfer to/(from) Reserves		148,073	(227,073)	(46,274)	237,312	228,204	233,892	244,068
Transfer to/(from) Other Funds		438	-	(307,500)	-	-	-	-
Unfunded Amortization		(325,348)	(299,383)	(299,383)	(299,388)	(299,388)	(299,388)	(299,388)
Total Other		63,981	(115,121)	(286,630)	76,383	69,096	71,691	71,847
South Pender Harbour Water Service (Surplus)/Deficit:		(6)	-	-	20	12	8	8

Capital Project Summary

South Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
366		2020	2020	2021	2022	2023	2024	2025
CP1052	South Pender Water - Meter Installations (Base)	-	9,996	9,996	9,996	9,996	9,996	9,996
CP1167	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	116,752	233,376	143,508	-	-	-	-
CP1168	Treatment Plant Streaming Current Monitor	13,701	14,076	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	9,136	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	12,181	50,004	87,816	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	-	5,004	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	-	-	80,004	-	-	-	-
Capital Projects Total:		151,770	322,452	341,328	24,996	24,996	24,996	24,996

## 370      **Regional Water Services**



**About:** Provides potable water to approximately 22,000 people in all Electoral Areas, the District of Sechelt, and the Sechelt Indian Band. Water is also provided for fire protection, industrial use, and irrigation purposes. Bulk treated water is supplied to the Town of Gibsons and raw untreated water to Construction Aggregates.

**Source of Funding:** User Fees & Parcel Tax

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### **Taxation Impact**

Although this service retains the authority to tax under SCRD Bylaw 1002.1 - Water, it is instead funded by User Fees & Parcel Tax.

Regional Water Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
370		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		3,211,003	3,196,926	3,379,143	3,548,100	3,548,100	3,548,100	3,548,100
User Fees & Service Charges		5,244,289	5,183,560	5,909,919	5,892,684	5,899,908	5,899,908	5,899,908
Investment Income		398,076	69,087	64,814	70,668	81,816	100,752	114,744
Developer Contributions		1,065,574	-	544,500	-	-	-	-
Gain on Disposal of Tangible Assets		(6,951)	-	-	-	-	-	-
Internal Recoveries		13,212	-	-	-	-	-	-
Other Revenue		111,516	65,800	65,800	65,796	65,796	65,796	65,796
Total Revenues		10,036,719	8,515,373	9,964,176	9,577,248	9,595,620	9,614,556	9,628,548
<b>Expenses</b>								
Administration		764,678	764,678	971,269	996,444	1,014,072	1,014,156	1,014,240
Wages and Benefits		2,216,641	2,889,132	3,305,607	3,374,581	3,455,412	3,455,412	3,455,412
Operating		2,096,753	3,028,940	3,532,785	1,471,368	1,478,676	1,478,760	1,478,856
Debt Charges - Interest		54,787	66,255	329,299	396,152	521,004	519,019	517,568
Amortization of Tangible Capital Assets		1,676,903	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
Total Expenses		6,809,762	8,396,905	9,786,860	7,886,445	8,117,064	8,115,247	8,113,976
<b>Other</b>								
Capital Expenditures (Excluding Wages)		2,540,072	20,053,250	22,201,422	1,565,604	1,565,604	1,565,604	1,565,604
Proceeds from Sale of TCA		(55)	-	-	-	-	-	-
Proceeds from Long Term Debt		(125,986)	(15,509,500)	(15,753,000)	-	-	-	-
Debt Principal Repayment		240,108	268,452	347,804	581,961	1,021,992	1,023,849	966,729
Transfer to/(from) Reserves		2,736,106	(3,094,807)	(5,393,199)	1,191,168	538,884	557,772	630,156
Transfer to/(from) Appropriated Surplus		-	-	-	-	-	-	-
Transfer to/(from) Other Funds		(486,444)	-	422,189	-	-	-	-
Transfer to/(from) Accumulated Surplus		55	-	-	-	-	-	-
Unfunded Amortization		(1,676,903)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)
Total Other		3,226,953	69,495	177,316	1,690,833	1,478,580	1,499,325	1,514,589
Regional Water Services (Surplus)/Deficit:		(4)	(48,973)	-	30	24	16	17

## Capital Project Summary

### Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2020	2020	2021	2022	2023	2024	2025
CP1045	Regional Water - New Connections (Base)	88,552	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	51,506	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	12,007	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	38,679	80,004	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	61,133	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	22,730	20,004	20,004	20,004	20,004	20,004	20,004
CP1116	Langdale Well Pump Station Upgrade	20,719	126,540	118,524	-	-	-	-
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	1,398	44,304	43,464	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	3,947	200,004	200,004	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	60,065	691,824	644,904	-	-	-	-
CP1137	Regional Water Storage Capacity	8,716	-	-	-	-	-	-
CP1138	Groundwater Investigation - Stage 2 - Test Drilling Program	5,408	-	-	-	-	-	-
CP1146	Regional Water - Contributed Assets	1,065,574	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	-	6,999,996	7,250,004	-	-	-	-
CP1169	Chapman Water Treatment Plant Water Quality Monitoring Upgrades	65,190	52,980	-	-	-	-	-
CP1177	Regional Water - Capital Third Party	11,228	-	-	-	-	-	-
CP1183	Groundwater Investigation - Phase 3	3,224	-	-	-	-	-	-
CP1184	2019 Vehicle Replacements	139,681	170,004	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	-	249,996	249,996	-	-	-	-
CP1204	Reed Road and Elphinstone Watermain Replacement	271	750,000	750,000	-	-	-	-
CP1205	Chapman Water Treatment Plant Instrumentation	49,171	50,004	-	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	214	249,996	249,996	-	-	-	-
CP1207	Regional Pressure Reducing Valve Replacements	164	125,004	125,004	-	-	-	-
CP1208	Langdale Pump Station - Phase 2	-	174,996	174,996	-	-	-	-
CP1209	Chapman Creek Water Treatment Plant Hot Water Upgrade	6,993	24,996	18,972	-	-	-	-
CP1210	Cemetery Reservoir Fencing and Road Access	9,287	24,996	17,520	-	-	-	-
CP1211	Equipment Purchase – Utility Trailer	13,937	15,000	-	-	-	-	-
CP1212	Emergency Water Storage Tanks	9,763	9,996	-	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	2,469	46,500	46,500	-	-	-	-
CP1214	Utility Vehicle Purchase	-	46,500	46,500	-	-	-	-
CP1215	Equipment Purchase – Excavator and Trailer	-	200,004	200,004	-	-	-	-
CP1230	Replacement of Mason Road Gate	-	14,004	14,004	-	-	-	-
CP1239	Groundwater Investigation Phase 4 - Church Road	788,043	8,270,004	7,533,216	-	-	-	-

CP1258	Groundwater Investigation Phase 3 - Round 2	-	-	931,104	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	-	-	210,000	-	-	-	-
CP1266	Water metering: Leak Correlator [370]	-	-	33,996	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	-	-	240,504	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	-	-	69,996	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	-	-	74,124	-	-	-	-
CP1270	Champan Creek WTP Chlorine Upgrades	-	-	999,996	-	-	-	-
CP1271	Eastbourne Groundwater Investigation	-	-	350,004	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	-	42,504	-	-	-	-
CP1284	Water metering: Leak Correlator [365]	-	-	2,004	-	-	-	-
CP1285	Water metering: Leak Correlator [366]	-	-	3,996	-	-	-	-
<b>Capital Projects Total:</b>		<b>2,540,069</b>	<b>20,053,248</b>	<b>22,207,428</b>	<b>1,565,592</b>	<b>1,565,592</b>	<b>1,565,592</b>	<b>1,565,592</b>

## 381 Greaves Rd Waste Water Plant



**About:** Operates a specific community package treatment plant and septic disposal system.

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.



Greaves Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
381		2020	2020	2021	2022	2023	2024	2025
Revenues								
Frontage & Parcel Taxes		612	612	1,212	1,212	1,212	1,212	1,212
Government Transfers		61	6,250	6,189	-	-	-	-
User Fees & Service Charges		2,979	2,980	2,635	2,640	2,640	2,640	2,640
Investment Income		432	-	-	-	-	-	-
Total Revenues		4,084	9,842	10,036	3,852	3,852	3,852	3,852
Expenses								
Administration		131	131	211	216	216	216	216
Wages and Benefits		664	1,662	1,731	1,776	1,824	1,824	1,824
Operating		164	8,044	8,127	683	684	683	683
Debt Charges - Interest		-	8	7	12	-	-	-
Total Expenses		959	9,845	10,076	2,687	2,724	2,723	2,723
Other								
Debt Principal Repayment		-	59	122	120	120	132	132
Transfer to/(from) Reserves		3,127	(62)	(162)	1,044	996	996	996
Total Other		3,127	(3)	(40)	1,164	1,116	1,128	1,128
Greaves Rd Waste Water Plant (Surplus)/Deficit:		2	-	-	(1)	(12)	(1)	(1)

382

Woodcreek Park Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1022 - Woodcreek Park Wastewater Plant, it is instead funded by User Fees & Parcel Tax.

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		7,452	7,446	22,046	22,044	22,044	22,044	22,044
User Fees & Service Charges		40,717	40,455	52,910	52,908	52,908	52,908	52,908
Investment Income		7,375	-	-	-	-	-	-
Total Revenues		55,544	47,901	74,956	74,952	74,952	74,952	74,952
<b>Expenses</b>								
Administration		3,583	3,583	8,679	8,916	9,084	9,084	9,084
Wages and Benefits		16,783	22,670	23,677	24,228	24,816	24,816	24,816
Operating		17,400	63,701	54,629	21,984	21,984	21,984	21,984
Debt Charges - Interest		3	66	60	48	36	24	12
Amortization of Tangible Capital Assets		8,964	8,959	8,959	8,964	8,964	8,964	8,964
Total Expenses		46,733	98,979	96,004	64,140	64,884	64,872	64,860
<b>Other</b>								
Capital Expenditures (Excluding Wages)		33,291	-	-	-	-	-	-
Debt Principal Repayment		-	509	1,052	1,068	1,080	1,092	1,104
Transfer to/(from) Reserves		(15,530)	(42,628)	(3,141)	18,768	18,000	17,988	17,988
Transfer to/(from) Other Funds		-	-	(10,000)	-	-	-	-
Unfunded Amortization		(8,964)	(8,959)	(8,959)	(8,964)	(8,964)	(8,964)	(8,964)
Total Other		8,797	(51,078)	(21,048)	10,872	10,116	10,116	10,128
Woodcreek Park Waste Water Plant (Surplus)/Deficit:		(14)	-	-	60	48	36	36

Capital Project Summary

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2020	2020	2021	2022	2023	2024	2025
CP1187	Woodcreek Park Sand Filter Remediation	33,291	-	-	-	-	-	-
Capital Projects Total:		33,291						

## 383      **Sunnyside Waste Water Plant**

**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### **Taxation Impact**

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Sunnyside Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
383		2020	2020	2021	2022	2023	2024	2025
Revenues								
Frontage & Parcel Taxes		1,128	1,122	2,222	2,220	2,220	2,220	2,220
User Fees & Service Charges		5,532	5,532	6,106	6,108	6,108	6,108	6,108
Investment Income		1,007	-	-	-	-	-	-
Total Revenues		7,667	6,654	8,328	8,328	8,328	8,328	8,328
Expenses								
Administration		120	115	205	216	216	216	216
Wages and Benefits		388	1,849	2,933	1,980	2,028	2,028	2,028
Operating		308	289	4,414	396	396	396	396
Debt Charges - Interest		-	8	7	12	-	-	-
Total Expenses		816	2,261	7,559	2,604	2,640	2,640	2,640
Other								
Debt Principal Repayment		-	59	122	120	120	132	132
Transfer to/(from) Reserves		6,856	4,334	647	5,604	5,544	5,544	5,544
Total Other		6,856	4,393	769	5,724	5,664	5,676	5,676
Sunnyside Waste Water Plant (Surplus)/Deficit:		5	-	-	-	(24)	(12)	(12)

## 384 Jolly Roger Waste Water Plant

**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		3,168	3,162	4,762	4,764	4,764	4,764	4,764
User Fees & Service Charges		21,148	21,148	29,478	29,483	29,484	29,483	29,483
Investment Income		1,827	-	-	-	-	-	-
Total Revenues		26,143	24,310	34,240	34,247	34,248	34,247	34,247
<b>Expenses</b>								
Administration		1,116	1,117	2,021	2,076	2,112	2,112	2,112
Wages and Benefits		6,931	10,563	12,029	11,268	11,544	11,544	11,544
Operating		5,594	9,826	17,374	13,368	13,368	13,368	13,368
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		1,296	1,293	1,293	1,296	1,296	1,296	1,296
Total Expenses		14,938	22,832	32,747	28,032	28,332	28,332	28,320
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	-	9,000	-	-	-	-
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		12,494	2,516	(2,240)	6,960	6,636	6,636	6,636
Transfer to/(from) Other Funds		-	-	(4,500)	-	-	-	-
Unfunded Amortization		(1,296)	(1,293)	(1,293)	(1,296)	(1,296)	(1,296)	(1,296)
Total Other		11,198	1,478	1,493	6,192	5,880	5,892	5,892
Jolly Roger Waste Water Plant (Surplus)/Deficit:		(7)	-	-	(23)	(36)	(23)	(35)



Capital Project Summary

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2020	2020	2021	2022	2023	2024	2025
CP1287	Headworks Replacement-Jolly Rodger WWTP	-	-	9,000	-	-	-	-
Capital Projects Total:				9,000				

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Secret Cove Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Secret Cove Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
385		2020	2020	2021	2022	2023	2024	2025
Revenues								
Frontage & Parcel Taxes		3,060	3,060	5,168	5,172	5,172	5,172	5,172
User Fees & Service Charges		21,486	21,486	28,464	28,464	28,464	28,464	28,464
Investment Income		1,388	-	-	-	-	-	-
Total Revenues		25,934	24,546	33,632	33,636	33,636	33,636	33,636
Expenses								
Administration		1,296	1,301	1,821	1,872	1,896	1,896	1,908
Wages and Benefits		6,528	10,671	12,142	11,388	11,688	11,688	11,688
Operating		8,479	7,450	14,956	10,956	10,956	10,956	10,956
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		1,380	1,381	1,381	1,380	1,380	1,380	1,380
Total Expenses		17,684	20,836	30,330	25,620	25,932	25,932	25,932
Other								
Capital Expenditures (Excluding Wages)		-	-	9,000	-	-	-	-
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		9,622	4,836	(343)	8,856	8,544	8,544	8,544
Transfer to/(from) Other Funds		-	-	(4,500)	-	-	-	-
Unfunded Amortization		(1,380)	(1,381)	(1,381)	(1,380)	(1,380)	(1,380)	(1,380)
Total Other		8,242	3,710	3,302	8,004	7,704	7,716	7,716
Secret Cove Waste Water Plant (Surplus)/Deficit:		(8)	-	-	(12)	-	12	12

Capital Project Summary

Secret Cove Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
385		2020	2020	2021	2022	2023	2024	2025
CP1288	Headworks Replacement-Secret Cove WWTP	-	-	9,000	-	-	-	-
Capital Projects Total:				9,000				

## 386      Lee Bay Waste Water Plant



**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2020	2020	2021	2022	2023	2024	2025
Revenues								
Frontage & Parcel Taxes		17,952	17,952	18,258	18,264	18,264	18,264	18,264
User Fees & Service Charges		47,840	45,788	60,832	60,828	60,828	60,828	60,828
Investment Income		19,648	-	-	-	-	-	-
Total Revenues		85,440	63,740	79,090	79,092	79,092	79,092	79,092
Expenses								
Administration		3,840	3,843	4,233	4,344	4,428	4,428	4,428
Wages and Benefits		23,117	18,960	19,780	20,232	20,724	20,724	20,724
Operating		35,825	59,727	44,378	30,001	30,012	30,001	30,001
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		3,891	1,397	1,397	1,392	1,392	1,392	1,392
Total Expenses		66,674	83,960	69,818	55,993	56,568	56,557	56,545
Other								
Capital Expenditures (Excluding Wages)		44,966	45,000	-	-	-	-	-
Proceeds from Long Term Debt		(44,966)	(45,000)	-	-	-	-	-
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		22,650	(19,078)	10,143	23,940	23,352	23,352	23,352
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(3,891)	(1,397)	(1,397)	(1,392)	(1,392)	(1,392)	(1,392)
Total Other		18,759	(20,220)	9,272	23,076	22,500	22,512	22,512
Lee Bay Waste Water Plant (Surplus)/Deficit:		(7)	-	-	(23)	(24)	(23)	(35)

Capital Project Summary

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2020	2020	2021	2022	2023	2024	2025
CP1188	Wastewater Vehicle Replacement (Shared)	44,966	45,000	-	-	-	-	-
Capital Projects Total:		44,966	45,000					

## 387      Square Bay Waste Water Plant

**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.



Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Frontage & Parcel Taxes		20,220	20,220	20,220	20,220	20,220	20,220	20,220
User Fees & Service Charges		42,262	41,600	59,760	59,760	59,760	59,760	59,760
Investment Income		4,838	-	313	636	972	1,308	1,308
Total Revenues		67,320	61,820	80,293	80,616	80,952	81,288	81,288
Expenses								
Administration		5,064	5,067	8,099	8,280	8,436	8,436	8,436
Wages and Benefits		29,747	39,558	42,345	42,276	43,332	43,332	43,332
Operating		26,478	20,006	71,985	27,984	27,984	27,984	27,984
Debt Charges - Interest		7,454	7,514	7,508	7,500	7,477	7,464	7,452
Amortization of Tangible Capital Assets		42,684	9,070	9,070	9,072	9,072	9,072	9,072
Total Expenses		111,427	81,215	139,007	95,112	96,301	96,288	96,276
Other								
Capital Expenditures (Excluding Wages)		21,159	36,362	16,475	-	-	-	-
Debt Principal Repayment		10,416	10,930	11,786	12,120	12,468	12,816	12,828
Transfer to/(from) Reserves		(33,053)	(36,704)	(52,975)	-	-	-	-
Transfer to/(from) Other Funds		59	-	(7,500)	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	(20,913)	(17,430)	(17,544)	(18,756)	(18,756)	(18,756)
Unfunded Amortization		(42,684)	(9,070)	(9,070)	(9,072)	(9,072)	(9,072)	(9,072)
Total Other		(44,103)	(19,395)	(58,714)	(14,496)	(15,360)	(15,012)	(15,000)
Square Bay Waste Water Plant (Surplus)/Deficit:		4	-	-	-	(11)	(12)	(12)

Capital Project Summary

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2020	2020	2021	2022	2023	2024	2025
CP1185	Square Bay Infiltration Reduction	21,158	36,360	16,476	-	-	-	-
Capital Projects Total:		21,158	36,360	16,476				

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Langdale Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Langdale Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388		2020	2020	2021	2022	2023	2024	2025
Revenues								
Frontage & Parcel Taxes		4,080	4,080	8,080	8,076	8,076	8,076	8,076
User Fees & Service Charges		37,363	37,000	49,920	49,920	49,920	49,920	49,920
Investment Income		1,367	-	-	-	-	-	-
Total Revenues		42,810	41,080	58,000	57,996	57,996	57,996	57,996
Expenses								
Administration		2,298	2,298	3,968	4,068	4,140	4,140	4,140
Wages and Benefits		5,525	21,538	23,475	22,980	23,568	23,568	23,568
Operating		20,250	16,348	25,706	21,731	21,732	21,731	21,731
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		3,768	3,764	3,764	3,768	3,768	3,768	3,768
Total Expenses		31,842	43,981	56,943	52,571	53,220	53,219	53,207
Other								
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		14,735	608	4,295	8,688	8,040	8,040	8,040
Unfunded Amortization		(3,768)	(3,764)	(3,764)	(3,768)	(3,768)	(3,768)	(3,768)
Total Other		10,967	(2,901)	1,057	5,448	4,812	4,824	4,824
Langdale Waste Water Plant (Surplus)/Deficit:		(1)	-	-	23	36	47	35

## 389 Canoe Rd Waste Water Plant



**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		4,249	4,243	4,243	4,248	4,248	4,248	4,248
User Fees & Service Charges		6,511	6,460	5,824	5,820	5,820	5,820	5,820
Investment Income		157	-	-	-	-	-	-
Total Revenues		10,917	10,703	10,067	10,068	10,068	10,068	10,068
<b>Expenses</b>								
Administration		384	387	476	492	492	492	492
Wages and Benefits		1,984	2,475	2,590	2,652	2,712	2,712	2,712
Operating		954	559	643	637	636	637	637
Debt Charges - Interest		220	454	354	252	156	60	60
Amortization of Tangible Capital Assets		1,764	-	-	-	-	-	-
Total Expenses		5,306	3,875	4,063	4,033	3,996	3,901	3,901
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		3,890	3,995	4,058	4,056	4,056	3,492	3,492
Transfer to/(from) Reserves		3,478	2,833	1,946	1,980	2,004	2,676	2,664
Unfunded Amortization		(1,764)	-	-	-	-	-	-
Total Other		5,604	6,828	6,004	6,036	6,060	6,168	6,156
Canoe Rd Waste Water Plant (Surplus)/Deficit:		(7)	-	-	1	(12)	1	(11)

Capital Project Summary

Canoe Rd Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389	2020	2020	2021	2022	2023	2024	2025
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

## 390      **Merrill Crescent Waste Water Plant**



**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### **Taxation Impact**

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.



Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		3,179	3,714	4,470	4,476	4,476	4,476	4,476
Government Transfers		61	6,250	6,189	-	-	-	-
User Fees & Service Charges		22,459	20,873	20,881	20,880	20,880	20,880	20,880
Investment Income		113	-	-	-	-	-	-
Total Revenues		25,812	30,837	31,540	25,356	25,356	25,356	25,356
<b>Expenses</b>								
Administration		1,022	1,022	1,879	1,920	1,956	1,968	1,968
Wages and Benefits		5,500	9,951	10,411	10,644	10,920	10,920	10,920
Operating		4,519	15,023	15,934	8,483	8,484	8,483	8,483
Debt Charges - Interest		168	367	290	216	132	48	48
Amortization of Tangible Capital Assets		2,052	557	557	552	552	552	552
Total Expenses		13,261	26,920	29,071	21,815	22,044	21,971	21,971
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		2,906	3,199	3,470	3,480	3,480	3,060	3,072
Transfer to/(from) Reserves		277	1,275	(444)	600	372	864	864
Transfer to/(from) Accumulated Surplus		-	(11,418)	-	-	-	-	-
Prior Year (Surplus)/Deficit		11,423	11,418	-	-	-	-	-
Unfunded Amortization		(2,052)	(557)	(557)	(552)	(552)	(552)	(552)
Total Other		12,554	3,917	2,469	3,528	3,300	3,372	3,384
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		3	-	-	(13)	(12)	(13)	(1)

Capital Project Summary

Merrill Crescent Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390	2020	2020	2021	2022	2023	2024	2025
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

## 391 Curran Rd Waste Water Plant



**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		10,716	10,710	17,710	17,712	17,712	17,712	17,712
User Fees & Service Charges		31,370	31,132	39,543	39,540	39,540	39,540	39,540
Investment Income		3,735	-	-	-	-	-	-
Total Revenues		45,821	41,842	57,253	57,252	57,252	57,252	57,252
<b>Expenses</b>								
Administration		1,991	1,991	2,938	3,012	3,072	3,072	3,072
Wages and Benefits		10,304	14,771	15,427	15,780	16,164	16,164	16,164
Operating		24,715	11,745	15,916	15,924	15,924	15,924	15,924
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		3,470	3,324	3,324	3,324	3,324	3,324	3,324
Total Expenses		40,481	31,864	37,635	38,064	38,496	38,496	38,484
<b>Other</b>								
Capital Expenditures (Excluding Wages)		35,169	40,000	26,814	-	-	-	-
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		(26,362)	(26,953)	9,009	21,996	21,540	21,540	21,540
Transfer to/(from) Other Funds		-	-	(13,407)	-	-	-	-
Unfunded Amortization		(3,470)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)
Total Other		5,337	9,978	19,618	19,200	18,756	18,768	18,768
Curran Rd Waste Water Plant (Surplus)/Deficit:		(3)	-	-	12	-	12	-

Capital Project Summary

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2020	2020	2021	2022	2023	2024	2025
CP1170 Marine Outfall Anchor Weights Replacement		35,169	39,996	26,820	-	-	-	-
Capital Projects Total:		35,169	39,996	26,820				

## 392      Roberts Creek Co-Housing Treatment Plant



**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1026.8 - Sewage Treatment Facilities, it is instead funded by User Fees & Parcel Tax.

Roberts Creek Co-Housing Treatment Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
392		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		6,324	6,324	9,424	9,420	9,420	9,420	9,420
User Fees & Service Charges		21,434	21,326	30,121	30,120	30,120	30,120	30,120
Investment Income		1,812	-	-	-	-	-	-
Total Revenues		29,570	27,650	39,545	39,540	39,540	39,540	39,540
<b>Expenses</b>								
Administration		2,087	2,087	3,340	3,420	3,480	3,480	3,480
Wages and Benefits		8,742	19,818	20,713	21,180	21,708	21,708	21,708
Operating		16,978	9,862	12,270	12,276	12,276	12,276	12,276
Debt Charges - Interest		3	66	60	48	36	24	12
Amortization of Tangible Capital Assets		4,764	4,766	4,766	4,764	4,764	4,764	4,764
Total Expenses		32,574	36,599	41,149	41,688	42,264	42,252	42,240
<b>Other</b>								
Capital Expenditures (Excluding Wages)		-	-	30,000	-	-	-	-
Debt Principal Repayment		-	509	1,052	1,068	1,080	1,092	1,104
Transfer to/(from) Reserves		1,753	(4,692)	(19,991)	1,572	972	972	972
Transfer to/(from) Other Funds		-	-	(7,899)	-	-	-	-
Unfunded Amortization		(4,764)	(4,766)	(4,766)	(4,764)	(4,764)	(4,764)	(4,764)
Total Other		(3,011)	(8,949)	(1,604)	(2,124)	(2,712)	(2,700)	(2,688)
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		(7)	-	-	24	12	12	12

Capital Project Summary

Roberts Creek Co-Housing Treatment Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
392		2020	2020	2021	2022	2023	2024	2025
CP1259	Treatment System & Regulatory Enhancements-Roberts Creek Co -Housing	-	-	30,000	-	-	-	-
Capital Projects Total:				30,000				



393

Lillies Lake Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1076 - Lillies Lake Waste Water Plant, it is instead funded by User Fees & Parcel Tax.

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		5,916	5,916	5,916	5,916	5,916	5,916	5,916
User Fees & Service Charges		17,991	17,939	20,539	20,544	20,544	20,544	20,544
Investment Income		2,080	-	-	-	-	-	-
Total Revenues		25,987	23,855	26,455	26,460	26,460	26,460	26,460
<b>Expenses</b>								
Administration		1,908	1,908	2,608	2,676	2,724	2,724	2,724
Wages and Benefits		3,932	11,857	13,387	12,672	12,984	12,984	12,984
Operating		12,149	10,202	14,548	10,548	10,548	10,548	10,548
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		22,850	28,860	35,433	30,780	31,128	31,128	31,116
<b>Other</b>								
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		7,995	(400)	(4,644)	12	(348)	(348)	(348)
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		3,135	(5,005)	(8,978)	(4,320)	(4,668)	(4,656)	(4,656)
Lillies Lake Waste Water Plant (Surplus)/Deficit:		(2)	-	-	-	-	12	-

## 394      Painted Boat Waste Water Plant



**About:** Operates a specific community package treatment plant and septic disposal system

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1080 - Painted Boat Waste Water Plant, it is instead funded by User Fees & Parcel Tax.

Painted Boat Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes		3,264	3,468	6,868	6,864	6,864	6,864	6,864
User Fees & Service Charges		20,613	20,613	22,893	22,896	22,896	22,896	22,896
Investment Income		2,358	-	-	-	-	-	-
Total Revenues		26,235	24,081	29,761	29,760	29,760	29,760	29,760
<b>Expenses</b>								
Administration		1,974	1,974	2,359	2,412	2,460	2,460	2,460
Wages and Benefits		8,065	9,236	9,641	9,852	10,104	10,104	10,104
Operating		11,603	7,615	7,875	7,871	7,872	7,871	7,871
Debt Charges - Interest		1	33	30	24	12	12	-
Amortization of Tangible Capital Assets		7,224	7,220	7,220	7,224	7,224	7,224	7,224
Total Expenses		28,867	26,078	27,125	27,383	27,672	27,671	27,659
<b>Other</b>								
Debt Principal Repayment		-	255	526	528	540	552	552
Transfer to/(from) Reserves		4,592	4,968	9,330	9,060	8,760	8,760	8,760
Unfunded Amortization		(7,224)	(7,220)	(7,220)	(7,224)	(7,224)	(7,224)	(7,224)
Total Other		(2,632)	(1,997)	2,636	2,364	2,076	2,088	2,088
Painted Boat Waste Water Plant (Surplus)/Deficit:		-	-	-	(13)	(12)	(1)	(13)

395

Sakinaw Ridge Waste Water Plant



About:

Operates a community package treatment plant and septic disposal system.

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Frontage & Parcel Taxes	19,438	19,438	24,513	24,516	24,516	24,516	24,516	24,516
User Fees & Service Charges	12,177	9,648	11,352	11,352	11,352	11,352	11,352	11,352
Total Revenues	31,615	29,086	35,865	35,868	35,868	35,868	35,868	35,868
<b>Expenses</b>								
Administration	2,866	2,866	4,640	4,752	4,848	4,848	4,848	4,848
Wages and Benefits	4,976	17,608	18,388	18,804	19,284	19,284	19,284	19,284
Operating	5,436	13,517	13,989	14,015	14,016	14,015	14,015	14,015
Debt Charges - Interest	3	66	60	48	36	24	12	
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,128	16,128	16,128	16,128	16,128
Total Expenses	29,409	50,184	53,204	53,747	54,312	54,299	54,287	
<b>Other</b>								
Debt Principal Repayment	-	509	1,052	1,068	1,080	1,092	1,104	
Transfer to/(from) Reserves	26,352	(107)	5,075	5,076	5,076	5,076	5,076	5,076
Transfer to/(from) Accumulated Surplus	-	2,647	(7,339)	(7,860)	(8,424)	(8,424)	(8,424)	(8,424)
Prior Year (Surplus)/Deficit	(8,016)	(8,020)	-	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,128)	(16,128)	(16,128)	(16,128)	(16,128)
Total Other	2,208	(21,098)	(17,339)	(17,844)	(18,396)	(18,384)	(18,372)	
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:	2	-	-	35	48	47	47	

Capital Project Summary

Sakinaw Ridge Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395	2020	2020	2021	2022	2023	2024	2025
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

## 400 Cemetery



**About:** Operates Seaview cemetery, and maintains Kleindale and Elphinstone cemeteries. Parks staff perform the duties in this function.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** Order in Council 3402, 1974 - Cemetery

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.027/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	16,156	16,386	15,432	10,107	15,117	5,010 49.57%	14.40%
Area B - Halfmoon Bay	14,005	14,662	14,882	9,178	13,555	4,377 47.69%	12.92%
Area D - Roberts Creek	10,366	10,443	10,756	6,848	10,615	3,767 55.01%	10.11%
Area E - Elphinstone	7,982	8,125	8,275	5,295	8,009	2,714 51.26%	7.63%
Area F - West Howe Sound	15,368	14,558	13,971	9,086	14,161	5,075 55.86%	13.49%
<b>Member Municipalities</b>							
District of Sechelt	28,967	30,277	30,571	18,962	28,245	9,283 48.96%	26.91%
Town of Gibsons	13,173	13,594	13,931	8,897	13,076	4,179 46.97%	12.46%
Sechelt Indian Government District	2,449	2,351	2,235	1,468	2,177	709 48.30%	2.07%
<b>Net Taxes Levied</b>	<b>108,467</b>	<b>110,395</b>	<b>110,053</b>	<b>69,841</b>	<b>104,956</b>	<b>35,115 50.28%</b>	<b>100.00%</b>
<b>Limit by law</b>	326,472	326,472	366,239	357,823	377,853		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.92	.81	.72	.47	.67
Utilities [02]	3.21	2.85	2.53	1.64	2.34
Major Industry [04]	3.12	2.76	2.46	1.59	2.27
Light Industry [05]	3.12	2.76	2.46	1.59	2.27
Business and Other [06]	2.25	1.99	1.77	1.14	1.64
Managed Forest Land [07]	2.76	2.44	2.17	1.40	2.01
Rec/Non Profit [08]	.92	.81	.72	.47	.67
Farm [09]	.92	.81	.72	.47	.67



Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400	2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>							
Tax Requisitions	69,840	69,841	104,956	107,892	109,968	109,968	109,968
User Fees & Service Charges	70,661	61,134	61,134	61,140	61,140	61,140	61,140
Investment Income	12,711	-	-	-	-	-	-
Other Revenue	1,906	-	-	-	-	-	-
Total Revenues	155,118	130,975	166,090	169,032	171,108	171,108	171,108
<b>Expenses</b>							
Administration	16,659	16,659	17,682	18,168	18,492	18,492	18,492
Wages and Benefits	46,083	67,028	68,717	70,260	72,024	72,024	72,024
Operating	63,958	85,888	86,691	62,604	62,604	62,604	62,604
Amortization of Tangible Capital Assets	3,203	3,198	3,198	3,204	3,204	3,204	3,204
Total Expenses	129,903	172,773	176,288	154,236	156,324	156,324	156,324
<b>Other</b>							
Capital Expenditures (Excluding Wages)	-	24,000	24,000	-	-	-	-
Transfer to/(from) Reserves	28,418	(62,600)	(31,000)	18,000	18,000	18,000	18,000
Unfunded Amortization	(3,203)	(3,198)	(3,198)	(3,204)	(3,204)	(3,204)	(3,204)
Total Other	25,215	(41,798)	(10,198)	14,796	14,796	14,796	14,796
Cemetery (Surplus)/Deficit:	-	-	-	-	12	12	12

Capital Project Summary

Cemetery		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400		2020	2020	2021	2022	2023	2024	2025
CP1245 Columbarium Purchase		-	24,000	24,000	-	-	-	-
Capital Projects Total:			24,000	24,000				

## 410 Pender Harbour Health Clinic



**About:** Funds operating grants and reserves for future capital works for the Pender Harbour Health Clinic

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1003.1 - Pender Harbour Health Clinic

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.300/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	131,712	137,381	146,400	148,842	163,427	14,585	9.80%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>131,712</b>	<b>137,381</b>	<b>146,400</b>	<b>148,842</b>	<b>163,427</b>	<b>14,585</b>	<b>9.80%</b>
<b>Limit by law</b>	573,241	573,241	606,198	614,335	644,665		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	7.49	6.82	6.86	6.88	7.23
Utilities [02]	26.20	23.86	24.00	24.09	25.30
Major Industry [04]	-	-	-	-	-
Light Industry [05]	25.46	23.18	23.32	23.40	24.58
Business and Other [06]	18.34	16.70	16.80	16.86	17.71
Managed Forest Land [07]	22.46	20.45	20.58	20.65	21.68
Rec/Non Profit [08]	7.49	6.82	6.86	6.88	7.23
Farm [09]	7.49	6.82	6.86	6.88	7.23

Pender Harbour Health Clinic		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
410		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	148,848	148,842	163,427	163,692	163,848	163,848	163,848
	Investment Income	2,067	-	-	-	-	-	-
	Total Revenues	150,915	148,842	163,427	163,692	163,848	163,848	163,848
Expenses								
	Administration	6,802	6,802	8,432	8,652	8,808	8,808	8,808
	Operating	142,085	162,040	190,040	150,036	150,036	150,036	150,036
	Total Expenses	148,887	168,842	198,472	158,688	158,844	158,844	158,844
Other								
	Transfer to/(from) Reserves	2,067	(20,000)	(35,000)	5,004	5,004	5,004	5,004
	Prior Year (Surplus)/Deficit	-	-	(45)	-	-	-	-
	Total Other	2,067	(20,000)	(35,045)	5,004	5,004	5,004	5,004
Pender Harbour Health Clinic (Surplus)/Deficit:		39	-	-	-	-	-	-

## 500 Regional Planning



**About:** Provides regional growth management and development co-ordination services. Services associated with this function involve interjurisdictional planning.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Letters Patent

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	21,386	23,950	18,510	23,372	25,501	2,129	9.11%
Area B - Halfmoon Bay	18,539	21,430	17,851	21,223	22,867	1,644	7.75%
Area D - Roberts Creek	13,723	15,263	12,902	15,836	17,906	2,070	13.07%
Area E - Elphinstone	10,566	11,875	9,926	12,245	13,510	1,265	10.33%
Area F - West Howe Sound	20,344	21,278	16,758	21,010	23,888	2,878	13.70%
<b>Member Municipalities</b>							
District of Sechelt	38,346	44,253	36,670	43,848	47,647	3,799	8.66%
Town of Gibsons	17,438	19,870	16,711	20,573	22,058	1,485	7.22%
Sechelt Indian Government District	3,242	3,436	2,680	3,394	3,673	279	8.22%
<b>Net Taxes Levied</b>	<b>143,585</b>	<b>161,353</b>	<b>132,009</b>	<b>161,501</b>	<b>177,050</b>	<b>15,549</b>	<b>9.63%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.22	1.19	.87	1.08	1.13
Utilities [02]	4.25	4.16	3.04	3.78	3.95
Major Industry [04]	4.13	4.04	2.95	3.67	3.83
Light Industry [05]	4.13	4.04	2.95	3.67	3.83
Business and Other [06]	2.98	2.91	2.12	2.65	2.76
Managed Forest Land [07]	3.65	3.57	2.60	3.24	3.38
Rec/Non Profit [08]	1.22	1.19	.87	1.08	1.13
Farm [09]	1.22	1.19	.87	1.08	1.13

Regional Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
500		2020	2020	2021	2022	2023	2024	2025
Revenues								
Grants in Lieu of Taxes		3	-	-	-	-	-	-
Tax Requisitions		161,496	161,501	177,050	190,704	184,572	184,572	184,584
User Fees & Service Charges		-	430	430	432	432	432	432
Investment Income		2,926	-	-	-	-	-	-
Other Revenue		764	-	-	-	-	-	-
Total Revenues		165,189	161,931	177,480	191,136	185,004	185,004	185,016
Expenses								
Administration		30,628	30,628	37,353	38,100	38,652	38,652	38,664
Wages and Benefits		80,249	120,826	129,532	132,456	135,756	135,756	135,756
Operating		6,416	60,477	60,595	20,604	10,608	10,608	10,608
Total Expenses		117,293	211,931	227,480	191,160	185,016	185,016	185,028
Other								
Transfer to/(from) Reserves		47,905	(50,000)	(50,000)	-	-	-	-
Total Other		47,905	(50,000)	(50,000)	-	-	-	-
Regional Planning (Surplus)/Deficit:		9	-	-	24	12	12	12

## 504 Rural Planning Services



**About:** Develops and implements the goals and policies for the growth and development of the Electoral Areas through community plans, zoning and regulatory provisions. Staff work with a Planning and Development Committee and APCs to review subdivision applications, handle development permits and development variance permits, deal with rezoning applications and referrals from governments and others. Official Community Plans are also prepared and implemented.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Rural Planning

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	190,389	199,309	219,687	209,939	231,268	21,329	10.16%
Area B - Halfmoon Bay	165,043	178,335	211,867	190,643	207,374	16,731	8.78%
Area D - Roberts Creek	122,163	127,015	153,130	142,250	162,384	20,134	14.15%
Area E - Elphinstone	94,061	98,822	117,804	109,996	122,524	12,528	11.39%
Area F - West Howe Sound	181,107	177,071	198,890	188,727	216,639	27,912	14.79%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>752,763</b>	<b>780,552</b>	<b>901,378</b>	<b>841,555</b>	<b>940,190</b>	<b>98,635</b>	<b>11.72%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	10.82	9.89	10.29	9.71	10.23
Utilities [02]	37.88	34.62	36.02	33.97	35.80
Major Industry [04]	36.80	33.63	34.99	33.00	34.78
Light Industry [05]	36.80	33.63	34.99	33.00	34.78
Business and Other [06]	26.52	24.23	25.22	23.78	25.06
Managed Forest Land [07]	32.47	29.67	30.88	29.12	30.69
Rec/Non Profit [08]	10.82	9.89	10.29	9.71	10.23
Farm [09]	10.82	9.89	10.29	9.71	10.23

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Grants in Lieu of Taxes		-	-	-	-	-	-	-
Tax Requisitions		841,551	841,555	940,190	960,708	981,852	981,888	981,924
User Fees & Service Charges		55,420	60,196	60,196	60,192	60,192	60,192	60,192
Investment Income		3,355	-	-	-	-	-	-
Other Revenue		100	-	-	-	-	-	-
Total Revenues		900,426	901,751	1,000,386	1,020,900	1,042,044	1,042,080	1,042,116
<b>Expenses</b>								
Administration		191,105	191,105	207,959	212,328	215,112	215,148	215,196
Wages and Benefits		646,419	632,343	717,847	733,992	752,340	752,340	752,340
Operating		42,095	96,588	96,420	74,580	74,580	74,580	74,580
Amortization of Tangible Capital Assets		1,584	1,584	1,584	1,584	1,584	1,584	1,584
Total Expenses		881,203	921,620	1,023,810	1,022,484	1,043,616	1,043,652	1,043,700
<b>Other</b>								
Transfer to/(from) Reserves		20,816	(18,285)	(21,840)	-	-	-	-
Unfunded Amortization		(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
Total Other		19,232	(19,869)	(23,424)	(1,584)	(1,584)	(1,584)	(1,584)
Rural Planning Services (Surplus)/Deficit:		9	-	-	-	(12)	(12)	-



Capital Project Summary

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504		2020	2020	2021	2022	2023	2024	2025
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

## 506      **Geographic Information Services**



**About:** GIS provides online mapping functions and spatial analysis services that enable the public and SCRD Staff to visualize and analyse 381,000 hectares of 'places' that make up the Regional District. Core GIS applications include: OCP mapping, analytical mapping, ecological spatial analysis, Parks Master Plan mapping, utilities system mapping, and 911 mapping.

**Source of Funding:** User Fees & Internal Recovery

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### **Taxation Impact**

Although this service retains the authority to tax under the Local Government Act, it is instead funded by User Fees & Internal Recovery. Any taxation impact of this is captured in the services that contribute to that Internal Recovery.

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	User Fees & Service Charges	15,826	500	20,500	20,496	20,496	20,496	20,496
	Investment Income	8,393	-	-	-	-	-	-
	Internal Recoveries	275,902	275,902	308,721	314,328	320,688	320,688	320,688
	Total Revenues	300,121	276,402	329,221	334,824	341,184	341,184	341,184
Expenses								
	Wages and Benefits	248,796	241,176	248,995	254,604	260,964	260,964	260,964
	Operating	48,930	65,226	50,226	65,232	65,232	65,232	65,232
	Amortization of Tangible Capital Assets	19,471	22,460	22,460	22,464	22,464	22,464	22,464
	Total Expenses	317,197	328,862	321,681	342,300	348,660	348,660	348,660
Other								
	Capital Expenditures (Excluding Wages)	-	-	75,000	-	-	-	-
	Transfer to/(from) Reserves	2,393	(30,000)	(45,000)	15,000	15,000	15,000	15,000
	Unfunded Amortization	(19,471)	(22,460)	(22,460)	(22,464)	(22,464)	(22,464)	(22,464)
	Total Other	(17,078)	(52,460)	7,540	(7,464)	(7,464)	(7,464)	(7,464)
Geographic Information Services (Surplus)/Deficit:		(2)	-	-	12	12	12	12

Capital Project Summary

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2020	2020	2021	2022	2023	2024	2025
CP1078 Orthophoto Aquisition		-	-	75,000	-	-	-	-
Capital Projects Total:				75,000				

## 510      Civic Addressing



**About:** Civic addressing provides an official house-street numbering service for the Regional District, the Sechelt Indian Government District, the District of Sechelt, and the Town of Gibsons. We maintain linkages to the Canada Post postal code addressing and the 911 Emergency telephone service.

**Source of Funding:** User Fees

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### Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1028.2 - Civic Addressing, it is instead funded by User Fees.

Civic Addressing		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
510		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	(24,996)	(25,000)	-	-	-	-	-
	User Fees & Service Charges	36,225	30,692	36,281	37,044	37,848	37,848	37,848
	Investment Income	3,845	-	-	-	-	-	-
	Total Revenues	15,074	5,692	36,281	37,044	37,848	37,848	37,848
Expenses								
	Administration	5,511	5,511	5,441	5,568	5,640	5,640	5,640
	Wages and Benefits	14,322	22,820	28,479	29,112	29,856	29,856	29,856
	Operating	1,636	2,361	17,361	2,364	2,364	2,364	2,364
	Total Expenses	21,469	30,692	51,281	37,044	37,860	37,860	37,860
Other								
	Transfer to/(from) Reserves	(6,392)	(25,000)	(15,000)	-	-	-	-
	Total Other	(6,392)	(25,000)	(15,000)	-	-	-	-
Civic Addressing (Surplus)/Deficit:		3	-	-	-	12	12	12

## 515 Heritage Conservation Service



**About:** A service for the purpose of recognizing and promoting heritage conservation within Areas A,B,D,E,& F

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1077 - Heritage Conservation Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	295	(163)	215	(290)		290 (100.00%)	24.92%
Area B - Halfmoon Bay	242	(140)	197	(250)		250 (100.00%)	21.20%
Area D - Roberts Creek	189	(104)	149	(196)		196 (100.00%)	17.41%
Area E - Elphinstone	145	(81)	115	(152)		152 (100.00%)	13.17%
Area F - West Howe Sound	280	(145)	194	(260)		260 (100.00%)	23.30%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>1,151</b>	<b>(633)</b>	<b>871</b>	<b>(1,148)</b>		<b>1,148 (100.00%)</b>	<b>100.00%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.02	(.01)	.01	(.01)	-
Utilities [02]	.06	(.03)	.04	(.05)	-
Major Industry [04]	.06	(.03)	.03	(.05)	-
Light Industry [05]	.06	(.03)	.03	(.05)	-
Business and Other [06]	.04	(.02)	.02	(.03)	-
Managed Forest Land [07]	.05	(.02)	.03	(.04)	-
Rec/Non Profit [08]	.02	(.01)	.01	(.01)	-
Farm [09]	.02	(.01)	.01	(.01)	-

Heritage Conservation Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
515		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	(1,152)	(1,148)	-	-	-	-	-
	Total Revenues	(1,152)	(1,148)	-	-	-	-	-
Expenses								
	Administration	107	107	-	-	-	-	-
	Wages and Benefits	-	-	-	-	-	-	-
	Operating	-	-	-	-	-	-	-
	Total Expenses	107	107	-	-	-	-	-
Other								
	Prior Year (Surplus)/Deficit	(1,260)	(1,255)	-	-	-	-	-
	Total Other	(1,260)	(1,255)	-	-	-	-	-
Heritage Conservation Service (Surplus)/Deficit:		(1)	-	-	-	-	-	-



## 520 Building Inspection Services



**About:** Building Code Administration for new buildings and renovations. Permits are required for most types of construction (e.g. new housing, commercial and industrial buildings, and accessory structures), as well plumbing permits. Covers all electoral areas including islands and parts of the SIGD

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1000.1 - Building Inspection Services

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** {No Limit, Express or Implied}

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	54,209	60,348	44,637	1,549	10	(1,539) (99.35%)	23.76%
Area B - Halfmoon Bay	46,992	53,998	43,048	1,407	9	(1,398) (99.36%)	21.30%
Area D - Roberts Creek	34,783	38,459	31,113	1,050	7	(1,043) (99.33%)	16.68%
Area E - Elphinstone	26,782	29,922	23,936	812	5	(807) (99.38%)	12.59%
Area F - West Howe Sound	51,566	53,615	40,411	1,393	9	(1,384) (99.35%)	22.25%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	8,218	8,657	6,463	225	1	(224) (99.56%)	3.42%
<b>Net Taxes Levied</b>	<b>222,550</b>	<b>244,999</b>	<b>189,608</b>	<b>6,435</b>	<b>40</b>	<b>(6,395) (99.38%)</b>	<b>100.00%</b>

#### Limit by law

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.08	2.99	2.09	.07	-
Utilities [02]	10.79	10.48	7.32	.25	-
Major Industry [04]	10.48	10.18	7.11	.24	-
Light Industry [05]	10.48	10.18	7.11	.24	-
Business and Other [06]	7.55	7.34	5.12	.18	-
Managed Forest Land [07]	9.24	8.98	6.27	.21	-
Rec/Non Profit [08]	3.08	2.99	2.09	.07	-
Farm [09]	3.08	2.99	2.09	.07	-

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		6,432	6,435	40	17,640	35,964	35,988	36,012
User Fees & Service Charges		933,197	790,000	838,659	838,656	838,656	838,656	838,656
Investment Income		37,089	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		50	-	-	-	-	-	-
Other Revenue		1,775	600	600	600	600	600	600
Total Revenues		978,543	797,035	839,299	856,896	875,220	875,244	875,268
Expenses								
Administration		139,186	139,186	142,668	146,028	148,164	148,188	148,212
Wages and Benefits		593,162	604,071	632,951	647,196	663,372	663,372	663,372
Operating		46,615	61,553	61,735	57,695	57,696	57,695	57,695
Amortization of Tangible Capital Assets		13,960	11,801	11,801	11,796	11,796	11,796	11,796
Total Expenses		792,923	816,611	849,155	862,715	881,028	881,051	881,075
Other								
Capital Expenditures (Excluding Wages)		44,636	50,000	-	-	-	-	-
Proceeds from Sale of TCA		(50)	-	-	-	-	-	-
Transfer to/(from) Reserves		154,947	(57,775)	1,945	6,000	6,000	6,000	6,000
Transfer to/(from) Accumulated Surplus		50	-	-	-	-	-	-
Unfunded Amortization		(13,960)	(11,801)	(11,801)	(11,796)	(11,796)	(11,796)	(11,796)
Total Other		185,623	(19,576)	(9,856)	(5,796)	(5,796)	(5,796)	(5,796)
Building Inspection Services (Surplus)/Deficit:		3	-	-	23	12	11	11

Capital Project Summary

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2020	2020	2021	2022	2023	2024	2025
CP1226 Building Division Unit #440 Vehicle Replacement		44,636	50,004	-	-	-	-	-
Capital Projects Total:		44,636	50,004					

## 531 Economic Development Area A



**About:** Funds projects that enhance economic growth in Electoral Area A.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1063 - Economic Development Area A

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.066/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	34,252	53,971	65,032	65,078	77,470	12,392	19.04%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>34,252</b>	<b>53,971</b>	<b>65,032</b>	<b>65,078</b>	<b>77,470</b>	<b>12,392</b>	<b>19.04%</b>
<b>Limit by law</b>	126,113	126,113	133,364	135,154	141,826		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.95	2.68	3.05	3.01	3.43
Utilities [02]	6.81	9.37	10.66	10.53	11.99
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.62	9.11	10.36	10.23	11.65
Business and Other [06]	4.77	6.56	7.46	7.37	8.39
Managed Forest Land [07]	5.84	8.03	9.14	9.03	10.28
Rec/Non Profit [08]	1.95	2.68	3.05	3.01	3.43
Farm [09]	1.95	2.68	3.05	3.01	3.43

Economic Development Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
531		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	65,076	65,078	77,470	50,400	51,696	52,944	54,228
	Total Revenues	65,076	65,078	77,470	50,400	51,696	52,944	54,228
Expenses								
	Administration	3,274	3,274	3,830	3,936	4,008	4,008	4,008
	Wages and Benefits	80	-	-	-	-	-	-
	Operating	63,211	64,549	74,898	46,476	47,688	48,936	50,231
	Total Expenses	66,565	67,823	78,728	50,412	51,696	52,944	54,239
Other								
	Prior Year (Surplus)/Deficit	(2,748)	(2,745)	(1,258)	-	-	-	-
	Total Other	(2,748)	(2,745)	(1,258)	-	-	-	-
Economic Development Area A (Surplus)/Deficit:		(1,259)	-	-	12	-	-	11

## 532 Economic Development Area B



**About:** Funds projects that enhance economic growth in Electoral Area B.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1064 - Economic Development Area B

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.060/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	20,506	40,458	41,557	47,045	39,538	(7,507)	(15.96%) 100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>20,506</b>	<b>40,458</b>	<b>41,557</b>	<b>47,045</b>	<b>39,538</b>	<b>(7,507)</b>	<b>(15.96%) 100.00%</b>
<b>Limit by law</b>	92,244	92,244	104,054	98,239	101,955		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.34	2.24	2.02	2.40	1.95
Utilities [02]	4.71	7.85	7.07	8.38	6.83
Major Industry [04]	4.57	7.63	6.86	8.14	6.63
Light Industry [05]	4.57	7.63	6.86	8.14	6.63
Business and Other [06]	3.29	5.50	4.95	5.87	4.78
Managed Forest Land [07]	4.03	6.73	6.06	7.19	5.85
Rec/Non Profit [08]	1.34	2.24	2.02	2.40	1.95
Farm [09]	1.34	2.24	2.02	2.40	1.95

Economic Development Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
532		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Grants in Lieu of Taxes	415	-	-	-	-	-	-
	Tax Requisitions	47,040	47,045	39,538	45,312	46,464	47,592	48,756
	Total Revenues	47,455	47,045	39,538	45,312	46,464	47,592	48,756
Expenses								
	Administration	2,270	2,270	2,976	3,060	3,108	3,108	3,108
	Wages and Benefits	80	-	-	-	-	-	-
	Operating	40,447	50,169	47,635	42,252	43,356	44,484	45,648
	Total Expenses	42,797	52,439	50,611	45,312	46,464	47,592	48,756
Other								
	Prior Year (Surplus)/Deficit	(5,400)	(5,394)	(11,073)	-	-	-	-
	Total Other	(5,400)	(5,394)	(11,073)	-	-	-	-
Economic Development Area B (Surplus)/Deficit:		(10,058)	-	-	-	-	-	-

## 533 Economic Development Area D



**About:** Funds projects that enhance economic growth in Electoral Area D.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1065 - Economic Development Area D

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.068/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	6,945	34,692	37,110	37,229	45,275	8,046	21.61%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>6,945</b>	<b>34,692</b>	<b>37,110</b>	<b>37,229</b>	<b>45,275</b>	<b>8,046</b>	<b>21.61%</b>
<b>Limit by law</b>	84,921	84,921	98,177	96,537	104,935		100.00%

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.62	2.70	2.49	2.54	2.85
Utilities [02]	2.15	9.45	8.73	8.89	9.98
Major Industry [04]	2.09	9.18	8.48	8.64	9.70
Light Industry [05]	2.09	9.18	8.48	8.64	9.70
Business and Other [06]	1.51	6.62	6.11	6.22	6.99
Managed Forest Land [07]	1.85	8.10	7.48	7.62	8.56
Rec/Non Profit [08]	.62	2.70	2.49	2.54	2.85
Farm [09]	.62	2.70	2.49	2.54	2.85



Economic Development Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
533		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions		37,224	37,229	45,275	40,812	41,844	42,864	43,920
Total Revenues		37,224	37,229	45,275	40,812	41,844	42,864	43,920
Expenses								
Administration		1,885	1,885	2,206	2,268	2,304	2,304	2,304
Wages and Benefits		80	-	-	-	-	-	-
Operating		36,093	37,189	43,069	38,544	39,540	40,560	41,616
Total Expenses		38,058	39,074	45,275	40,812	41,844	42,864	43,920
Other								
Prior Year (Surplus)/Deficit		(1,848)	(1,845)	-	-	-	-	-
Total Other		(1,848)	(1,845)	-	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(1,014)	-	-	-	-	-	-

## 534 Economic Development Area E



**About:** Funds projects that enhance economic growth in Electoral Area E.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1066 - Economic Development Area E

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	14,725	21,131	27,801	27,720	23,217	(4,503)	(16.24%) 100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>14,725</b>	<b>21,131</b>	<b>27,801</b>	<b>27,720</b>	<b>23,217</b>	<b>(4,503)</b>	<b>(16.24%) 100.00%</b>
<b>Limit by law</b>	98,618	98,618	112,836	111,612	117,976		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.69	2.11	2.43	2.45	1.94
Utilities [02]	5.93	7.40	8.50	8.56	6.78
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.76	7.19	8.26	8.32	6.59
Business and Other [06]	4.15	5.18	5.95	5.99	4.75
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.69	2.11	2.43	2.45	1.94

Economic Development Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
534		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Grants in Lieu of Taxes	826	-	-	-	-	-	-
	Tax Requisitions	27,720	27,720	23,217	28,632	29,328	30,000	30,696
	Total Revenues	28,546	27,720	23,217	28,632	29,328	30,000	30,696
Expenses								
	Administration	1,865	1,865	2,182	2,244	2,280	2,280	2,280
	Wages and Benefits	80	-	-	-	-	-	-
	Operating	26,488	36,777	32,069	26,400	27,048	27,720	28,416
	Total Expenses	28,433	38,642	34,251	28,644	29,328	30,000	30,696
Other								
	Prior Year (Surplus)/Deficit	(10,920)	(10,922)	(11,034)	-	-	-	-
	Total Other	(10,920)	(10,922)	(11,034)	-	-	-	-
Economic Development Area E (Surplus)/Deficit:		(11,033)	-	-	12	-	-	-

## 535 Economic Development Area F



**About:** Funds projects that enhance economic growth in Electoral Area F.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1067 - Economic Development Area F

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	16,702	43,079	46,473	46,216	47,249	1,033	2.24%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>16,702</b>	<b>43,079</b>	<b>46,473</b>	<b>46,216</b>	<b>47,249</b>	<b>1,033</b>	<b>2.24%</b>
<b>Limit by law</b>	140,509	140,509	153,128	153,730	171,052		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.00	2.41	2.40	2.38	2.23
Utilities [02]	3.49	8.42	8.42	8.32	7.81
Major Industry [04]	3.39	8.18	8.18	8.08	7.58
Light Industry [05]	3.39	8.18	8.18	8.08	7.58
Business and Other [06]	2.45	5.90	5.89	5.82	5.47
Managed Forest Land [07]	2.99	7.22	7.21	7.13	6.69
Rec/Non Profit [08]	1.00	2.41	2.40	2.38	2.23
Farm [09]	1.00	2.41	2.40	2.38	2.23

Economic Development Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
535		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	46,212	46,216	47,249	44,244	45,372	46,464	47,604
	Total Revenues	46,212	46,216	47,249	44,244	45,372	46,464	47,604
Expenses								
	Administration	2,478	2,478	2,898	2,976	3,024	3,024	3,024
	Wages and Benefits	80	-	-	-	-	-	-
	Operating	42,891	48,826	50,206	41,268	42,336	43,440	44,568
	Total Expenses	45,449	51,304	53,104	44,244	45,360	46,464	47,592
Other								
	Prior Year (Surplus)/Deficit	(5,088)	(5,088)	(5,855)	-	-	-	-
	Total Other	(5,088)	(5,088)	(5,855)	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		(5,851)	-	-	-	(12)	-	(12)

## 540 Hillside Development Project



**About:** A service established for the purpose of developing or operating land owned by the SCRD, within the Hillside Development Project area, as a commercial or industrial development.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1052 - Hillside Development Project

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.065/\$1000 or \$210150

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	614	2,726	3,772				14.40%
Area B - Halfmoon Bay	532	2,439	3,638				12.92%
Area D - Roberts Creek	394	1,737	2,629				10.11%
Area E - Elphinstone	303	1,352	2,023				7.63%
Area F - West Howe Sound	584	2,422	3,415				13.49%
<b>Member Municipalities</b>							
District of Sechelt	1,100	5,037	7,473				26.91%
Town of Gibsons	500	2,262	3,406				12.46%
Sechelt Indian Government District	93	391	546				2.07%
<b>Net Taxes Levied</b>	<b>4,120</b>	<b>18,365</b>	<b>26,903</b>				<b>100.00%</b>
<b>Limit by law</b>	677,824	785,951	881,687	861,425	909,647		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.03	.14	.18	-	-
Utilities [02]	.12	.47	.62	-	-
Major Industry [04]	.12	.46	.60	-	-
Light Industry [05]	.12	.46	.60	-	-
Business and Other [06]	.09	.33	.43	-	-
Managed Forest Land [07]	.10	.41	.53	-	-
Rec/Non Profit [08]	.03	.14	.18	-	-
Farm [09]	.03	.14	.18	-	-

Hillside Development Project		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
540		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	29,832	-	-	-	-	-	-
	Other Revenue	156,340	156,339	156,339	156,336	156,336	156,336	156,336
	Total Revenues	186,172	156,339	156,339	156,336	156,336	156,336	156,336
Expenses								
	Administration	6,488	6,488	11,082	11,388	11,580	11,580	11,580
	Wages and Benefits	3,206	25,804	34,460	35,232	36,120	36,120	36,120
	Operating	80,189	97,010	97,010	97,008	97,008	97,008	97,008
	Total Expenses	89,883	129,302	142,552	143,628	144,708	144,708	144,708
Other								
	Transfer to/(from) Reserves	96,287	27,037	13,787	12,708	11,628	11,628	11,628
	Total Other	96,287	27,037	13,787	12,708	11,628	11,628	11,628
Hillside Development Project (Surplus)/Deficit:		(2)	-	-	-	-	-	-

## 615 Community Recreation Facilities



**About:** A service established for the purpose of providing for the construction, capital improvements, operation and maintenance of the Gibsons and District Aquatic Centre, Gibsons and Area Community Centre, Sunshine Coast Arena and Sechelt Aquatic Centre.

**Source of Funding:** Parcel Tax, Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1058.1 - Community Recreation Facilities

**Basis of Apportionment:** Improvements Only

**Limit on Taxation:** The greater of \$1.150/\$1000 or \$7056746

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	1,464,050	770,845	833,298	838,777	952,087	113,310	13.51%
Area D - Roberts Creek	359,549	462,477	479,298	483,430	560,565	77,135	15.96%
Area E - Elphinstone	321,887	411,033	427,272	431,270	500,392	69,122	16.03%
Area F - West Howe Sound	561,722	647,888	663,538	675,295	765,679	90,384	13.38%
<b>Member Municipalities</b>							
District of Sechelt	1,250,512	1,548,650	1,627,839	1,621,233	1,840,391	219,158	13.52%
Town of Gibsons	516,194	623,134	630,887	676,031	728,401	52,370	7.75%
Sechelt Indian Government District	115,512	134,637	136,888	148,138	162,241	14,103	9.52%
<b>Net Taxes Levied</b>	<b>4,589,425</b>	<b>4,598,664</b>	<b>4,799,019</b>	<b>4,874,173</b>	<b>5,509,756</b>	<b>635,583</b>	<b>13.04%</b>
<b>Limit by law</b>	9,389,031	10,969,292	12,488,877	12,072,248	12,710,426		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	117.88	96.36	95.24	95.26	104.63
Utilities [02]	309.11	337.26	333.33	333.43	366.21
Major Industry [04]	300.28	327.62	323.81	323.90	355.75
Light Industry [05]	300.28	327.62	323.81	323.90	355.75
Business and Other [06]	216.38	236.08	233.33	233.40	256.35
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	88.32	96.36	95.20	95.26	104.59
Farm [09]	-	-	-	-	-



Community Recreation Facilities		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
615		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Grants in Lieu of Taxes	202	-	-	-	-	-	-	-
Tax Requisitions	4,874,172	4,874,173	5,509,756	5,382,984	5,488,116	5,488,488	5,488,884	
Frontage & Parcel Taxes	1,629,719	1,629,089	1,698,073	1,698,072	1,698,072	1,698,072	1,698,072	
User Fees & Service Charges	590,534	1,101,358	880,600	1,757,412	1,757,412	1,757,412	1,757,412	
Investment Income	510,728	419,481	400,904	437,316	474,876	513,600	548,220	
Other Revenue	118,305	22,858	17,858	17,856	17,856	17,856	17,856	
Total Revenues	7,723,660	8,046,959	8,507,191	9,293,640	9,436,332	9,475,428	9,510,444	
<b>Expenses</b>								
Administration	841,043	841,043	868,505	897,180	912,768	912,840	912,912	
Wages and Benefits	2,770,285	3,222,271	3,490,041	3,568,572	3,657,792	3,657,792	3,657,792	
Operating	1,228,929	1,156,977	1,766,533	1,806,444	1,806,455	1,806,444	1,806,444	
Debt Charges - Interest	924,660	924,662	925,775	925,862	925,548	925,238	924,914	
Amortization of Tangible Capital Assets	1,047,981	951,368	951,368	951,372	951,372	951,372	951,372	
Total Expenses	6,812,898	7,096,321	8,002,222	8,149,430	8,253,935	8,253,686	8,253,434	
<b>Other</b>								
Capital Expenditures (Excluding Wages)	318,010	1,632,537	1,453,190	-	-	-	-	
Proceeds from Long Term Debt	-	-	(175,000)	-	-	-	-	
Debt Principal Repayment	1,123,908	1,123,908	1,200,062	1,245,335	1,283,196	1,322,243	1,357,175	
Transfer to/(from) Reserves	510,547	(854,439)	(1,021,915)	850,308	850,608	850,920	851,244	
Transfer to/(from) Other Funds	6,272	-	-	-	-	-	-	
Unfunded Amortization	(1,047,981)	(951,368)	(951,368)	(951,372)	(951,372)	(951,372)	(951,372)	
Total Other	910,756	950,638	504,969	1,144,271	1,182,432	1,221,791	1,257,047	
Community Recreation Facilities (Surplus)/Deficit:	(6)	-	-	61	35	49	37	

## Capital Project Summary

### Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2020	2020	2021	2022	2023	2024	2025
CP1098	Capital Renewal Fund (SCA)	-	3,000	3,000	-	-	-	-
CP1147	SAC Facility Projects	-	384,133	390,636	-	-	-	-
CP1151	Capital Renewal Fund (GACC)	22,752	54,696	-	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	50,585	198,096	113,472	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	209,417	689,004	452,484	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	9,984	132,096	112,164	-	-	-	-
CP1235	Community Recreation Facilities Non-Critical Capital Asset Renewal	25,273	166,500	141,228	-	-	-	-
CP1247	GDAF Restart Capital Costs- ToG Donation	-	5,004	-	-	-	-	-
CP1256	SAC Sprinkler System Replacement	-	-	180,204	-	-	-	-
CP1289	Fall Protection Systems Upgrades	-	-	60,000	-	-	-	-
<b>Capital Projects Total:</b>		<b>318,011</b>	<b>1,632,529</b>	<b>1,453,188</b>				

## 625 Pender Harbour Pool



**About:** Provides and maintains aquatic and fitness facilities for residents of Electoral Area A. The pool is located in the Pender Harbour High School and is operated by SCRD staff.

**Source of Funding:** Parcel Tax, Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1075.1 - Pender Harbour Pool

**Basis of Apportionment:** Improvements Only

**Limit on Taxation:** The greater of \$0.520/\$1000 or \$625000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	457,411	452,694	495,835	468,786	576,433	107,647	22.96%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>457,411</b>	<b>452,694</b>	<b>495,835</b>	<b>468,786</b>	<b>576,433</b>	<b>107,647</b>	<b>22.96%</b>
<b>Limit by law</b>	787,959	910,044	966,735	978,948	1,025,629		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	79.60	67.41	70.83	66.20	77.61
Utilities [02]	278.61	235.92	247.90	231.68	271.62
Major Industry [04]	-	-	-	-	-
Light Industry [05]	270.65	229.18	240.82	225.06	263.86
Business and Other [06]	195.02	165.15	173.53	162.18	190.13
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	79.60	67.41	70.83	66.20	77.61
Farm [09]	-	-	-	-	-

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		468,792	468,786	576,433	548,772	559,776	559,776	559,788
Frontage & Parcel Taxes		48,502	48,519	48,519	48,516	48,516	48,516	48,516
User Fees & Service Charges		29,622	90,100	41,500	90,096	90,096	90,096	90,096
Investment Income		23,482	13,953	15,673	17,460	19,320	21,264	21,264
Other Revenue		3,095	-	-	-	-	-	-
Total Revenues		573,493	621,358	682,125	704,844	717,708	719,652	719,664
<b>Expenses</b>								
Administration		62,216	62,216	62,391	63,996	65,136	65,136	65,148
Wages and Benefits		257,719	337,914	385,641	394,320	404,172	404,172	404,172
Operating		93,780	155,076	150,751	155,568	155,568	155,568	155,568
Debt Charges - Interest		19,464	19,466	19,466	19,466	19,464	19,466	19,466
Amortization of Tangible Capital Assets		101,626	97,998	97,998	98,004	98,004	98,004	98,004
Total Expenses		534,805	672,670	716,247	731,354	742,344	742,346	742,358
<b>Other</b>								
Capital Expenditures (Excluding Wages)		19,387	57,870	10,000	9,996	9,996	9,996	9,996
Debt Principal Repayment		43,008	43,006	44,726	46,513	48,372	50,317	50,317
Transfer to/(from) Reserves		77,669	(54,190)	9,150	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds		242	-	-	-	-	-	-
Unfunded Amortization		(101,626)	(97,998)	(97,998)	(98,004)	(98,004)	(98,004)	(98,004)
Total Other		38,680	(51,312)	(34,122)	(26,495)	(24,636)	(22,691)	(22,691)
Pender Harbour Pool (Surplus)/Deficit:		(8)	-	-	15	-	3	3

Capital Project Summary

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2020	2020	2021	2022	2023	2024	2025
CP1063	Annual Gym Equipment Replacement (Base)	-	9,996	9,996	9,996	9,996	9,996	9,996
CP1220	Replacement of Main Pool Circulation Pump & Filters	19,386	30,420	-	-	-	-	-
CP1221	Spare Circulation Pump Purchase for Hot Tub and Main Pool Systems	1	17,448	-	-	-	-	-
Capital Projects Total:		19,387	57,864	9,996	9,996	9,996	9,996	9,996

## 630 School Facilities - Joint Use



**About:** Provides for the joint community use of school facilities through a formal agreement with School District No. 46.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1037 - School Facilities - Joint Use

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.138/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	682	443	1,579	7,540	438	(7,102) (94.19%)	14.71%
Area B - Halfmoon Bay	591	396	1,523	6,847	392	(6,455) (94.27%)	13.19%
Area D - Roberts Creek	437	282	1,101	5,109	307	(4,802) (93.99%)	10.33%
Area E - Elphinstone	337	220	847	3,951	232	(3,719) (94.13%)	7.79%
Area F - West Howe Sound	648	393	1,430	6,778	410	(6,368) (93.95%)	13.78%
<b>Member Municipalities</b>							
District of Sechelt	1,222	818	3,129	14,147	818	(13,329) (94.22%)	27.48%
Town of Gibsons	556	367	1,426	6,637	378	(6,259) (94.30%)	12.72%
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>4,473</b>	<b>2,919</b>	<b>11,035</b>	<b>51,010</b>	<b>2,975</b>	<b>(48,035) (94.17%)</b>	<b>100.00%</b>
<b>Limit by law</b>	1,642,737	1,642,737	1,843,681	1,800,727	1,902,078		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	.04	.02	.07	.35	.02
Utilities [02]	.14	.08	.26	1.22	.07
Major Industry [04]	.13	.07	.25	1.19	.07
Light Industry [05]	.13	.07	.25	1.19	.07
Business and Other [06]	.09	.05	.18	.85	.05
Managed Forest Land [07]	.12	.07	.22	1.05	.06
Rec/Non Profit [08]	.04	.02	.07	.35	.02
Farm [09]	.04	.02	.07	.35	.02

School Facilities - Joint Use		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
630		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	51,012	51,010	2,975	3,048	3,108	3,108	3,108
	Total Revenues	51,012	51,010	2,975	3,048	3,108	3,108	3,108
Expenses								
	Administration	273	273	1,200	1,224	1,248	1,248	1,248
	Wages and Benefits	-	1,879	1,775	1,812	1,860	1,860	1,860
	Operating	9,557	15,000	-	-	-	-	-
	Total Expenses	9,830	17,152	2,975	3,036	3,108	3,108	3,108
Other								
	Transfer to/(from) Reserves	7,323	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	33,852	33,858	-	-	-	-	-
	Total Other	41,175	33,858	-	-	-	-	-
School Facilities - Joint Use (Surplus)/Deficit:		(7)	-	-	(12)	-	-	-

## 640 Gibsons & Area Library



**About:** Provides a Grant-In-Aid to fund access to library resources to all residents of Gibsons and adjacent Electoral Areas to meet their education, cultural, informational and leisure time needs.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1018.3 - Gibsons & Area Library

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.330/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	153,511	154,502	160,328	154,212	170,576	16,364	10.61%
Area F - West Howe Sound	295,572	276,838	270,684	264,590	301,600	37,010	13.99%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons	253,361	258,516	269,918	259,083	278,493	19,410	7.49%
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>702,444</b>	<b>689,856</b>	<b>700,930</b>	<b>677,885</b>	<b>750,669</b>	<b>72,784</b>	<b>10.74%</b>
<b>Limit by law</b>	1,256,350	1,256,350	1,416,338	1,404,449	1,499,151		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	17.66	15.46	14.01	13.61	14.24
Utilities [02]	61.82	54.12	49.02	47.63	49.84
Major Industry [04]	60.05	52.57	47.62	46.27	48.42
Light Industry [05]	60.05	52.57	47.62	46.27	48.42
Business and Other [06]	43.27	37.88	34.32	33.34	34.89
Managed Forest Land [07]	52.99	46.39	42.02	40.83	42.72
Rec/Non Profit [08]	17.66	15.46	14.01	13.61	14.24
Farm [09]	17.66	15.46	14.00	13.61	14.24



Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	677,880	677,885	750,669	754,524	755,628	755,628	755,628
	Investment Income	3,768	-	-	-	-	-	-
	Total Revenues	681,648	677,885	750,669	754,524	755,628	755,628	755,628
Expenses								
	Administration	43,667	43,667	48,386	49,728	50,640	50,640	50,640
	Wages and Benefits	1,732	7,289	7,633	7,812	7,992	7,992	7,992
	Operating	603,798	626,929	644,650	646,992	646,992	646,992	646,992
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	52,183	52,182	52,182	52,188	52,188	52,188	52,188
	Total Expenses	701,380	730,067	752,851	756,720	757,812	757,812	757,812
Other								
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	32,457	-	50,000	50,004	50,004	50,004	50,004
	Unfunded Amortization	(52,183)	(52,182)	(52,182)	(52,188)	(52,188)	(52,188)	(52,188)
	Total Other	(19,726)	(52,182)	(2,182)	(2,184)	(2,184)	(2,184)	(2,184)
Gibsons & Area Library (Surplus)/Deficit:		6	-	-	12	-	-	-

Capital Project Summary

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640		2020	2020	2021	2022	2023	2024	2025
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

## 643 Egmont/Pender Harbour Library Service



**About:** Provides Grant-In-Aid equivalent funding to the Sechelt Library and Pender Harbour Reading Room.

**Source of Funding:** Parcel Tax, Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1086 - Egmont-Pender Harbour Library Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.040/\$1000 or \$67000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour		34,837	44,808	53,341	52,828	(513)	(0.96%) 100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>		34,837	44,808	53,341	52,828	(513)	(0.96%) 100.00%
<b>Limit by law</b>		76,432	80,826	81,911	85,949		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	-	1.73	2.10	2.47	2.34
Utilities [02]	-	6.05	7.35	8.63	8.18
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	5.88	7.14	8.39	7.94
Business and Other [06]	-	4.24	5.14	6.04	5.72
Managed Forest Land [07]	-	5.19	6.30	7.40	7.01
Rec/Non Profit [08]	-	1.73	2.10	2.47	2.34
Farm [09]	-	1.73	2.10	2.47	2.34

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
643		2020	2020	2021	2022	2023	2024	2025
Revenues								
Grants in Lieu of Taxes		-	-	-	-	-	-	-
Tax Requisitions		53,340	53,341	52,828	54,768	56,268	57,744	59,256
Total Revenues		53,340	53,341	52,828	54,768	56,268	57,744	59,256
Expenses								
Administration		2,538	2,538	3,575	3,672	3,744	3,744	3,744
Operating		50,803	50,803	49,253	51,096	52,524	54,000	55,512
Total Expenses		53,341	53,341	52,828	54,768	56,268	57,744	59,256
Egmont/Pender Harbour Library Service (Surplus)/Deficit:		1	-	-	-	-	-	-

## 645 Halfmoon Bay Library Service



**About:** Provides Grant-In-Aid equivalent funding to Sechelt Library.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1046 - Halfmoon Bay Library Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.200/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	122,793	128,696	173,244	150,433	156,463	6,030	4.01%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>122,793</b>	<b>128,696</b>	<b>173,244</b>	<b>150,433</b>	<b>156,463</b>	<b>6,030</b>	<b>4.01%</b>
<b>Limit by law</b>	283,462	283,462	320,757	300,346	311,948		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	8.72	7.65	8.99	8.23	8.29
Utilities [02]	30.51	26.77	31.46	28.81	29.02
Major Industry [04]	29.64	26.01	30.56	27.98	28.19
Light Industry [05]	29.64	26.01	30.56	27.98	28.19
Business and Other [06]	21.36	18.74	22.02	20.17	20.31
Managed Forest Land [07]	26.15	22.95	26.96	24.69	24.87
Rec/Non Profit [08]	8.72	7.65	8.99	8.23	8.29
Farm [09]	8.72	7.65	8.99	8.23	8.29

Halfmoon Bay Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
645		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Grants in Lieu of Taxes	2	-	-	-	-	-	-
	Tax Requisitions	150,432	150,433	156,463	162,540	167,232	171,876	176,652
	Total Revenues	150,434	150,433	156,463	162,540	167,232	171,876	176,652
Expenses								
	Administration	9,852	9,852	9,912	10,200	10,380	10,380	10,380
	Operating	140,585	140,583	146,553	152,352	156,852	161,496	166,260
	Total Expenses	150,437	150,435	156,465	162,552	167,232	171,876	176,640
Other								
	Prior Year (Surplus)/Deficit	-	(2)	(2)	-	-	-	-
	Total Other	-	(2)	(2)	-	-	-	-
Halfmoon Bay Library Service (Surplus)/Deficit:		3	-	-	12	-	-	(12)

## 646 Roberts Creek Library Service



**About:** Provides Grant-In-Aid equivalent funding to the Roberts Creek Reading Room, Gibsons Library and Sechelt Library.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1043.1 - Roberts Creek Library Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.250/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	149,323	157,372	161,084	182,787	197,380	14,593	7.98%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>149,323</b>	<b>157,372</b>	<b>161,084</b>	<b>182,787</b>	<b>197,380</b>	<b>14,593</b>	<b>7.98%</b>
<b>Limit by law</b>	307,659	307,659	355,481	349,349	380,417		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	13.64	12.63	11.19	12.91	12.82
Utilities [02]	47.75	44.19	39.15	45.17	44.88
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	33.42	30.93	27.40	31.62	31.42
Managed Forest Land [07]	40.92	37.88	33.56	38.72	38.47
Rec/Non Profit [08]	13.64	12.63	11.19	12.91	12.82
Farm [09]	13.64	12.62	11.18	12.90	12.82

Roberts Creek Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
646		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	182,784	182,787	197,380	199,032	202,092	205,008	208,008
	Total Revenues	182,784	182,787	197,380	199,032	202,092	205,008	208,008
Expenses								
	Administration	5,041	5,041	12,521	12,876	13,116	13,116	13,116
	Operating	177,745	177,746	184,859	186,156	188,988	191,892	194,892
	Total Expenses	182,786	182,787	197,380	199,032	202,104	205,008	208,008
Roberts Creek Library Service (Surplus)/Deficit:		2	-	-	-	12	-	-





**About:** This function provides funding for museums on the Sunshine Coast.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1049 - Museum Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.050/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	20,283	20,208	19,306	20,489	22,116	1,627	7.94%
Area B - Halfmoon Bay	17,583	18,081	18,619	18,606	19,831	1,225	6.58%
Area D - Roberts Creek	13,014	12,878	13,457	13,883	15,528	1,645	11.85%
Area E - Elphinstone	10,021	10,020	10,352	10,735	11,717	982	9.15%
Area F - West Howe Sound	19,294	17,953	17,478	18,419	20,717	2,298	12.48%
<b>Member Municipalities</b>							
District of Sechelt	36,368	37,338	38,246	38,440	41,321	2,881	7.49%
Town of Gibsons	16,539	16,765	17,429	18,035	19,130	1,095	6.07%
Sechelt Indian Government District	3,075	2,899	2,796	2,976	3,185	209	7.02%
<b>Net Taxes Levied</b>	<b>136,176</b>	<b>136,142</b>	<b>137,682</b>	<b>141,582</b>	<b>153,544</b>	<b>11,962</b>	<b>8.45%</b>
<b>Limit by law</b>	604,578	604,578	678,221	662,635	699,728		<b>100.00%</b>

### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.15	1.00	.90	.95	.98
Utilities [02]	4.04	3.51	3.17	3.32	3.42
Major Industry [04]	3.92	3.41	3.08	3.22	3.33
Light Industry [05]	3.92	3.41	3.08	3.22	3.33
Business and Other [06]	2.82	2.46	2.22	2.32	2.40
Managed Forest Land [07]	3.46	3.01	2.71	2.84	2.93
Rec/Non Profit [08]	1.15	1.00	.90	.95	.98
Farm [09]	1.15	1.00	.90	.95	.98

Museum Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
648		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	141,588	141,582	153,544	153,816	153,996	153,996	153,996
	Total Revenues	141,588	141,582	153,544	153,816	153,996	153,996	153,996
Expenses								
	Administration	7,718	7,718	9,444	9,720	9,888	9,888	9,888
	Operating	133,863	133,864	144,100	144,096	144,096	144,096	144,096
	Total Expenses	141,581	141,582	153,544	153,816	153,984	153,984	153,984
Museum Service (Surplus)/Deficit:		(7)	-	-	-	(12)	(12)	(12)

## 650 Community Parks



**About:** Develops and maintains approximately 30 parks and 25-30 beach accesses and trails in rural areas of the Regional District. Service is provided by SCRD staff and contractors.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1001.3 - Community Parks

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.500/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	428,305	429,419	425,711	429,268	463,987	34,719	8.09%
Area B - Halfmoon Bay	371,285	384,231	410,557	389,814	416,048	26,234	6.73%
Area D - Roberts Creek	274,821	273,660	296,736	290,863	325,787	34,924	12.01%
Area E - Elphinstone	211,603	212,917	228,281	224,912	245,817	20,905	9.29%
Area F - West Howe Sound	407,424	381,508	385,411	385,895	434,637	48,742	12.63%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>1,693,438</b>	<b>1,681,735</b>	<b>1,746,696</b>	<b>1,720,751</b>	<b>1,886,276</b>	<b>165,525</b>	<b>9.62%</b>
<b>Limit by law</b>	<b>3,544,156</b>	<b>3,544,156</b>	<b>3,929,156</b>	<b>3,879,091</b>	<b>4,140,789</b>		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	24.35	21.31	19.94	19.85	20.52
Utilities [02]	85.21	74.58	69.80	69.47	71.82
Major Industry [04]	82.78	72.45	67.81	67.48	69.77
Light Industry [05]	82.78	72.45	67.81	67.48	69.77
Business and Other [06]	59.65	52.21	48.86	48.63	50.28
Managed Forest Land [07]	73.04	63.93	59.83	59.54	61.56
Rec/Non Profit [08]	24.35	21.31	19.94	19.85	20.52
Farm [09]	24.35	21.31	19.94	19.85	20.52

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2020	2020	2021	2022	2023	2024	2025
<b>Revenues</b>								
Tax Requisitions		1,720,752	1,720,751	1,886,276	1,894,188	1,947,600	1,939,200	1,925,664
Government Transfers		-	-	2,013,642	-	-	-	-
User Fees & Service Charges		36,991	75,600	75,600	75,600	75,600	75,600	75,600
Investment Income		61,666	36,662	40,569	44,628	-	-	-
Developer Contributions		179,974	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		911	-	-	-	-	-	-
Other Revenue		18,934	11,100	557,100	11,100	11,100	11,100	11,100
Total Revenues		2,019,228	1,844,113	4,573,187	2,025,516	2,034,300	2,025,900	2,012,364
<b>Expenses</b>								
Administration		255,834	255,834	233,390	240,204	244,200	244,224	244,248
Wages and Benefits		766,724	797,782	833,822	842,364	863,412	863,412	863,412
Operating		588,280	674,915	728,216	604,921	604,945	604,981	605,017
Debt Charges - Interest		28,014	28,231	28,057	28,082	14,724	11,412	8,064
Amortization of Tangible Capital Assets		260,587	256,933	256,933	256,932	256,932	256,932	256,932
Total Expenses		1,899,439	2,013,695	2,080,418	1,972,503	1,984,213	1,980,961	1,977,673
<b>Other</b>								
Capital Expenditures (Excluding Wages)		297,795	544,489	3,538,219	-	-	-	-
Proceeds from Sale of TCA		(4,911)	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	(598,378)	-	-	-	-
Debt Principal Repayment		112,956	112,754	119,981	131,451	128,484	123,348	113,088
Transfer to/(from) Reserves		(26,734)	(512,249)	(252,477)	178,500	178,500	178,500	178,500
Transfer to/(from) Appropriated Surplus		-	(57,643)	(57,643)	-	-	-	-
Transfer to/(from) Other Funds		362	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		911	-	-	-	-	-	-
Unfunded Amortization		(260,587)	(256,933)	(256,933)	(256,932)	(256,932)	(256,932)	(256,932)
Total Other		119,792	(169,582)	2,492,769	53,019	50,052	44,916	34,656
Community Parks (Surplus)/Deficit:		3	-	-	6	(35)	(23)	(35)

Capital Project Summary

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2020	2020	2021	2022	2023	2024	2025
CP1032	Coopers Green Park Hall & Parking Design Plans	253	57,648	3,145,668	-	-	-	-
CP1033	Granthams Hall Restoration	15,437	-	-	-	-	-	-
CP1111	Parks Vehicle Replacements	50,495	67,848	-	-	-	-	-
CP1222	Parks Building (Partial Replacement / Upgrade)	-	300,000	300,000	-	-	-	-
CP1223	Sports Field Equipment – Deep Aerator	41,444	60,000	18,552	-	-	-	-
CP1229	Replacement of Mason Road Gate	-	3,996	3,996	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	10,192	54,996	-	-	-	-	-
CP1254	Parkland from Subdivision	179,974	-	-	-	-	-	-
CP1290	Cab Tractor	-	-	69,996	-	-	-	-
Capital Projects Total:		297,795	544,488	3,538,212				

## 665 Bicycle & Walking Paths



**About:** Maintains and co-ordinates development of bicycle and walking paths in Area B, D, E and F (excluding Islands) of the Regional District.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 374.2 - Bicycle and Walking Paths

**Basis of Apportionment:** Improvements Only

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	38,859	20,903	16,209	7,625	16,231	8,606 112.87%	35.31%
Area D - Roberts Creek	22,987	12,186	8,924	4,207	9,130	4,923 117.02%	19.86%
Area E - Elphinstone	20,574	10,828	7,952	3,752	8,145	4,393 117.08%	17.72%
Area F - West Howe Sound	35,903	17,068	12,349	5,872	12,459	6,587 112.18%	27.11%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>118,323</b>	<b>60,985</b>	<b>45,433</b>	<b>21,456</b>	<b>45,966</b>	<b>24,510 114.23%</b>	<b>100.00%</b>
<b>Limit by law</b>	465,538	465,538	529,146	514,605	548,665		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	5.64	2.54	1.77	.83	1.70
Utilities [02]	19.76	8.88	6.20	2.90	5.96
Major Industry [04]	19.19	8.63	6.03	2.82	5.79
Light Industry [05]	19.19	8.63	6.03	2.82	5.79
Business and Other [06]	13.83	6.22	4.34	2.03	4.17
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	5.64	2.54	1.77	.83	1.70
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	21,456	21,456	45,966	46,632	47,268	47,268	47,268
	Investment Income	8,665	-	-	-	-	-	-
	Total Revenues	30,121	21,456	45,966	46,632	47,268	47,268	47,268
Expenses								
	Administration	11,184	11,184	11,739	12,024	12,252	12,252	12,252
	Wages and Benefits	4,685	14,281	16,519	16,896	17,316	17,316	17,316
	Operating	-	7,708	82,708	7,704	7,704	7,704	7,704
	Amortization of Tangible Capital Assets	99,612	99,607	99,607	99,612	99,612	99,612	99,612
	Total Expenses	115,481	132,780	210,573	136,236	136,884	136,884	136,884
Other								
	Transfer to/(from) Reserves	14,260	(11,717)	(65,000)	9,996	9,996	9,996	9,996
	Unfunded Amortization	(99,612)	(99,607)	(99,607)	(99,612)	(99,612)	(99,612)	(99,612)
	Total Other	(85,352)	(111,324)	(164,607)	(89,616)	(89,616)	(89,616)	(89,616)
Bicycle & Walking Paths (Surplus)/Deficit:		8	-	-	(12)	-	-	-

Capital Project Summary

Bicycle & Walking Paths	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665	2020	2020	2021	2022	2023	2024	2025
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-



## 667 Area A Bicycle & Walking Paths



**About:** A service established for the purpose of providing for the planning, construction and maintenance of bicycle and walking paths in Electoral Area A.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1082 - Area A Bicycle & Walking Paths

**Basis of Apportionment:** Improvements Only

**Limit on Taxation:** \$0.070/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	21,122	12,611	11,344	11,592	14,195	2,603	22.46%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>21,122</b>	<b>12,611</b>	<b>11,344</b>	<b>11,592</b>	<b>14,195</b>	<b>2,603</b>	<b>22.46%</b>
<b>Limit by law</b>	133,681	133,681	141,364	143,260	150,337		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	3.46	1.76	1.52	1.54	1.79
Utilities [02]	12.10	6.17	5.33	5.39	6.27
Major Industry [04]	-	-	-	-	-
Light Industry [05]	11.76	5.99	5.18	5.23	6.09
Business and Other [06]	8.47	4.32	3.73	3.77	4.39
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	3.46	1.76	1.52	1.54	1.79
Farm [09]	-	-	-	-	-

## 667

Area A Bicycle & Walking Paths	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
667	2020	2020	2021	2022	2023	2024	2025
Revenues							
Tax Requisitions	11,592	11,592	14,195	14,436	14,676	14,676	14,676
Investment Income	3,084	-	-	-	-	-	-
Total Revenues	14,676	11,592	14,195	14,436	14,676	14,676	14,676
Expenses							
Administration	1,612	1,612	1,704	1,752	1,788	1,788	1,788
Wages and Benefits	-	5,780	8,291	8,484	8,688	8,688	8,688
Operating	-	4,200	4,200	4,200	4,200	4,200	4,200
Amortization of Tangible Capital Assets	6,348	6,231	6,231	6,228	6,228	6,228	6,228
Total Expenses	7,960	17,823	20,426	20,664	20,904	20,904	20,904
Other							
Transfer to/(from) Reserves	13,064	-	-	-	-	-	-
Unfunded Amortization	(6,348)	(6,231)	(6,231)	(6,228)	(6,228)	(6,228)	(6,228)
Total Other	6,716	(6,231)	(6,231)	(6,228)	(6,228)	(6,228)	(6,228)
Area A Bicycle & Walking Paths (Surplus)/Deficit:	-	-	-	-	-	-	-

Capital Project Summary

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
667		2020	2020	2021	2022	2023	2024	2025
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

## 670 Regional Recreation Programs



**About:** Co-ordinates the provision of Recreation Services provided outside of Community Recreation Facilities and provides funding for Community Schools youth recreation services.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1007 - Regional Recreation Programs

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.150/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	23,866	23,073	22,513	25,604	22,712	(2,892) (11.30%)	15.03%
Area B - Halfmoon Bay	20,689	20,645	21,712	23,251	20,366	(2,885) (12.41%)	13.48%
Area D - Roberts Creek	15,313	14,704	15,693	17,349	15,947	(1,402) (8.08%)	10.55%
Area E - Elphinstone	11,791	11,440	12,072	13,415	12,033	(1,382) (10.30%)	7.96%
Area F - West Howe Sound	16,071	14,456	14,544	16,248	14,711	(1,537) (9.46%)	9.73%
<b>Member Municipalities</b>							
District of Sechelt	42,792	42,633	44,601	48,036	42,435	(5,601) (11.66%)	28.08%
Town of Gibsons	19,460	19,142	20,324	22,538	19,646	(2,892) (12.83%)	13.00%
Sechelt Indian Government District	3,618	3,310	3,260	3,718	3,271	(447) (12.02%)	2.16%
<b>Net Taxes Levied</b>	<b>153,600</b>	<b>149,404</b>	<b>154,719</b>	<b>170,160</b>	<b>151,121</b>	<b>(19,039) (11.19%)</b>	<b>100.00%</b>
<b>Limit by law</b>	1,735,415	1,735,415	1,952,733	1,903,252	2,002,278		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.36	1.14	1.05	1.18	1.00
Utilities [02]	4.75	4.01	3.69	4.14	3.52
Major Industry [04]	4.61	3.89	3.59	4.03	3.42
Light Industry [05]	4.61	3.89	3.59	4.03	3.42
Business and Other [06]	3.32	2.81	2.58	2.90	2.46
Managed Forest Land [07]	4.07	3.43	3.16	3.55	3.01
Rec/Non Profit [08]	1.36	1.14	1.05	1.18	1.00
Farm [09]	1.36	1.14	1.05	1.18	1.00

Regional Recreation Programs		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
670		2020	2020	2021	2022	2023	2024	2025
Revenues								
	Tax Requisitions	170,160	170,160	151,121	152,940	153,228	153,228	153,228
	User Fees & Service Charges	(166)	10,319	10,319	10,320	10,320	10,320	10,320
	Total Revenues	169,994	180,479	161,440	163,260	163,548	163,548	163,548
Expenses								
	Administration	9,252	9,252	12,574	12,924	13,164	13,164	13,164
	Wages and Benefits	343	924	1,775	1,812	1,860	1,860	1,860
	Operating	120,707	169,230	147,091	148,512	148,512	148,512	148,512
	Total Expenses	130,302	179,406	161,440	163,248	163,536	163,536	163,536
Other								
	Transfer to/(from) Reserves	38,617	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	1,068	1,073	-	-	-	-	-
	Total Other	39,685	1,073	-	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		(7)	-	-	(12)	(12)	(12)	(12)

## 680 Dakota Ridge Recreation Service Area



**About:** A service established for the purpose of providing for improvements, maintenance and operations to the Dakota Ridge Winter Recreation Area.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1057.3 - Dakota Ridge Recreation Service Area

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.040/\$1000

Requisitions	2017	2018	2019	2020	2021	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	31,382	31,794	30,341	30,256	28,861	(1,395) (4.61%)	14.40%
Area B - Halfmoon Bay	27,204	28,448	29,261	27,475	25,879	(1,596) (5.81%)	12.92%
Area D - Roberts Creek	20,136	20,262	21,149	20,501	20,265	(236) (1.15%)	10.11%
Area E - Elphinstone	15,504	15,764	16,270	15,852	15,291	(561) (3.54%)	7.63%
Area F - West Howe Sound	29,852	28,247	27,469	27,199	27,036	(163) (0.60%)	13.49%
<b>Member Municipalities</b>							
District of Sechelt	56,268	58,747	60,108	56,764	53,924	(2,840) (5.00%)	26.91%
Town of Gibsons	25,589	26,377	27,391	26,633	24,964	(1,669) (6.27%)	12.46%
Sechelt Indian Government District	4,758	4,561	4,393	4,394	4,157	(237) (5.39%)	2.07%
<b>Net Taxes Levied</b>	<b>210,693</b>	<b>214,201</b>	<b>216,381</b>	<b>209,075</b>	<b>200,378</b>	<b>(8,697) (4.16%)</b>	<b>100.00%</b>
<b>Limit by law</b>	483,662	483,662	542,577	530,108	559,782		

#### Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value

	2017	2018	2019	2020	2021
Residential [01]	1.78	1.58	1.42	1.40	1.28
Utilities [02]	6.24	5.52	4.97	4.90	4.47
Major Industry [04]	6.07	5.36	4.83	4.76	4.34
Light Industry [05]	6.07	5.36	4.83	4.76	4.34
Business and Other [06]	4.37	3.87	3.48	3.43	3.13
Managed Forest Land [07]	5.35	4.73	4.26	4.20	3.83
Rec/Non Profit [08]	1.78	1.58	1.42	1.40	1.28
Farm [09]	1.78	1.58	1.42	1.40	1.28

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2020	2020	2021	2022	2023	2024	2025
Revenues								
Tax Requisitions	209,076	209,075	200,378	202,920	205,428	205,440	205,440	
User Fees & Service Charges	37,099	26,000	38,000	38,004	38,004	38,004	38,004	
Investment Income	10,246	-	-	-	-	-	-	
Other Revenue	-	2,000	2,000	2,004	2,004	2,004	2,004	
Total Revenues	256,421	237,075	240,378	242,928	245,436	245,448	245,448	
Expenses								
Administration	27,891	27,891	29,446	30,192	30,648	30,648	30,648	
Wages and Benefits	83,881	78,055	80,219	82,020	84,072	84,072	84,072	
Operating	126,057	138,129	130,713	130,728	130,728	130,728	130,728	
Amortization of Tangible Capital Assets	45,971	45,966	45,966	45,972	45,972	45,972	45,972	
Total Expenses	283,800	290,041	286,344	288,912	291,420	291,420	291,420	
Other								
Capital Expenditures (Excluding Wages)	-	80,500	80,500	-	-	-	-	
Transfer to/(from) Reserves	18,589	(87,500)	(80,500)	-	-	-	-	
Unfunded Amortization	(45,971)	(45,966)	(45,966)	(45,972)	(45,972)	(45,972)	(45,972)	
Total Other	(27,382)	(52,966)	(45,966)	(45,972)	(45,972)	(45,972)	(45,972)	
Dakota Ridge Recreation Service Area (Surplus)/Deficit:		(3)	-	-	12	12	-	-

Capital Project Summary

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2020	2020	2021	2022	2023	2024	2025
CP1224	Pisten Bully Track Replacement	-	24,996	24,996	-	-	-	-
CP1225	One-Time Minor Capital – Upgrades and Renewal	-	33,504	33,504	-	-	-	-
CP1246	Snowmobile Purchase	-	21,996	21,996	-	-	-	-
Capital Projects Total:			80,496	80,496				