

FINANCIAL PLAN

2024 – 2028

(DRAFT)



SUNSHINE COAST REGIONAL DISTRICT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Sunshine Coast Regional District
British Columbia**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Sunshine Coast Regional District, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

The Sunshine Coast
Regional District is
located on the territories
of the shíshálh and
Sk̓wx̓wú7mesh Nations.





Introduction and Getting to Know Us

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 2023-2027 Strategic Plan was updated on December 24, 2023 and highlights two strategic focus areas and four lenses. The strategic focus areas include Water Stewardship and Solid Waste Solutions. The four lenses include Service Delivery Excellence, Climate Resilience & Environment, Social Equity & Reconciliation, and Governance Excellence.

The 2024-2028 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, four public engagement sessions have occurred. The public was also notified of the budget process through news releases, social media posts and advertisements in local newspapers. The Financial Plan, in the form of a bylaw, must be adopted by March 31 of each year.

As these meetings continue, this document will be updated to reflect decisions being made by the SCRD Board in relation to the budget. Members of the public are invited to take part in these meetings and can find out how at www.scrd.ca/agendas

In this document you will learn more about the following in relation to this year's budget:

- An overview of the SCR D
- Financial information based on Electoral Areas and Municipalities
- Information on upcoming SCR D projects
- An overall financial outlook from the SCR D

Overall taxation funding for the 2024 budget increased by \$3,682,975 (12.55%) from the 2023 approved budget. A detailed analysis on the impact of property assessment impacts and the increase to taxation is included in the "Financial Plan Overview" section of this document.

The figures within this version of the document are reflective of the 2024 completed roll assessment values released on December 31, 2023. Revised BC Assessment property values are expected to be received in April 2024. These will be integrated in the subsequent versions of the document up to the final 2024-2028 Financial Plan.

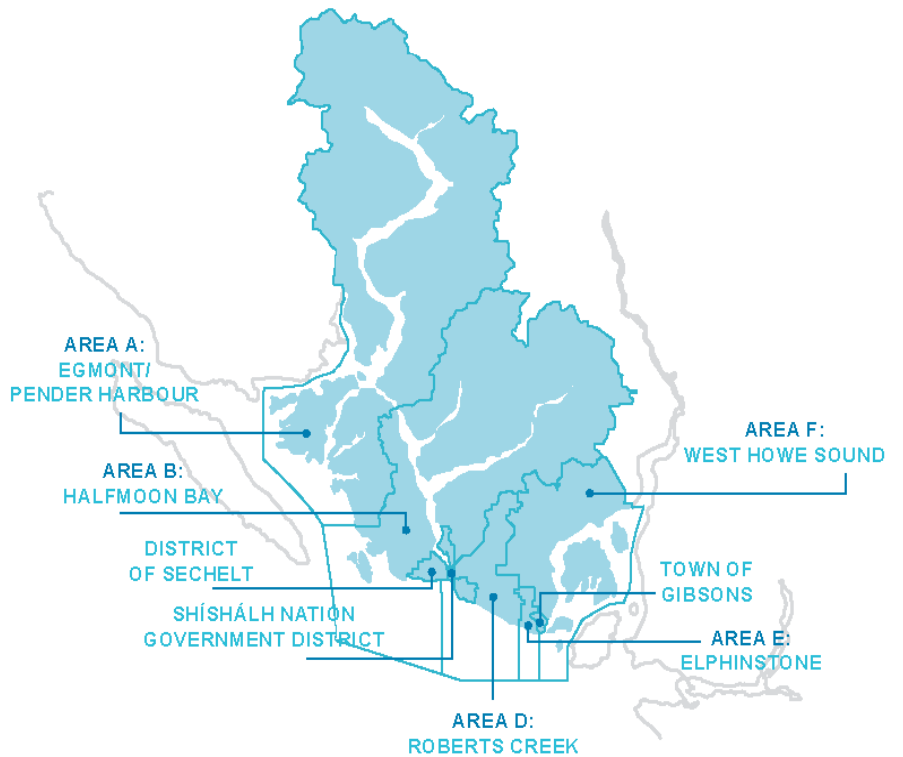


Who We Are

Incorporated in 1967, the Sunshine Coast Regional District (SCRD) is one of 27 regional districts that were designed to establish a partnership between electoral areas and member municipalities within their boundaries.

The SCRD provides regional government to over 32,000 people in three municipalities and five electoral areas which include:

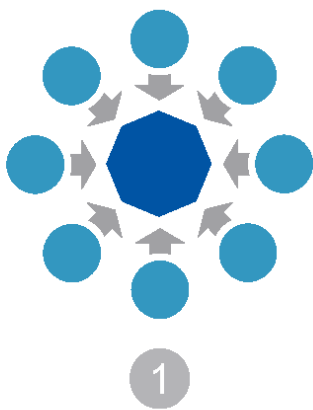
- District of Sechelt
- Town of Gibsons
- shíshálh Nation Government District
- Area A: Egmont/Pender Harbour
- Area B: Halfmoon Bay
- Area D: Roberts Creek Electoral
- Area E: Elphinstone Electoral
- Area F: West Howe Sound



Through the electoral area and municipal partnerships, the SCRD provides services that can be regional (supplied to the whole region), sub-regional (supplied to two or more members within the region) or local (provided to electoral areas, or within a subset of an electoral area, within the region).

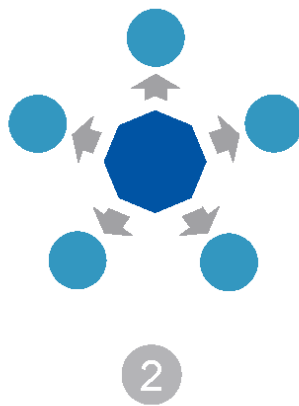
The SCRD is governed by the *Local Government Act* and Community Charter and is run by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

We have three basic roles:



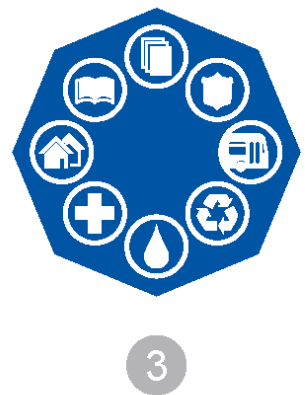
1

Provide a 'vehicle' for advancing the interests of the region as a whole



2

Provide governance for the rural areas



3

Provide services for some or all areas

Our 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.



General Government Services

- Administration
- Finance
- General Office Building Maintenance
- Human Resources
- Information Services
- Feasibility Studies
- SC Regional Hospital District Admin.
- Grants in Aid
- Elections



Recreation and Cultural Services

- Pender Harbour Pool
- School facilities – Joint Use
- Gibsons and Area Library
- Museum Funding
- Pender Harbour, Halfmoon Bay and Roberts Creek Library Funding
- Community Recreation Facilities
- Community Parks
- Bicycle and Walking Paths
- Regional Recreation Programs
- Dakota Ridge Winter Recreation



Water Services

- Regional Water Services, North and South Pender Harbour Water
- Water Treatment Plants

Additional Responsibilities

- Hillside Industrial
- Regional Hospital District



Protective Services

- Bylaw Enforcement
- Smoke Control
- Fire Protection
- Emergency Telephone (9-1-1)
- Sunshine Coast Emergency Program
- Animal Control



Transportation Services

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



Environmental Services

- Regional Solid Waste
- Refuse Collection



Planning and Development Services

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

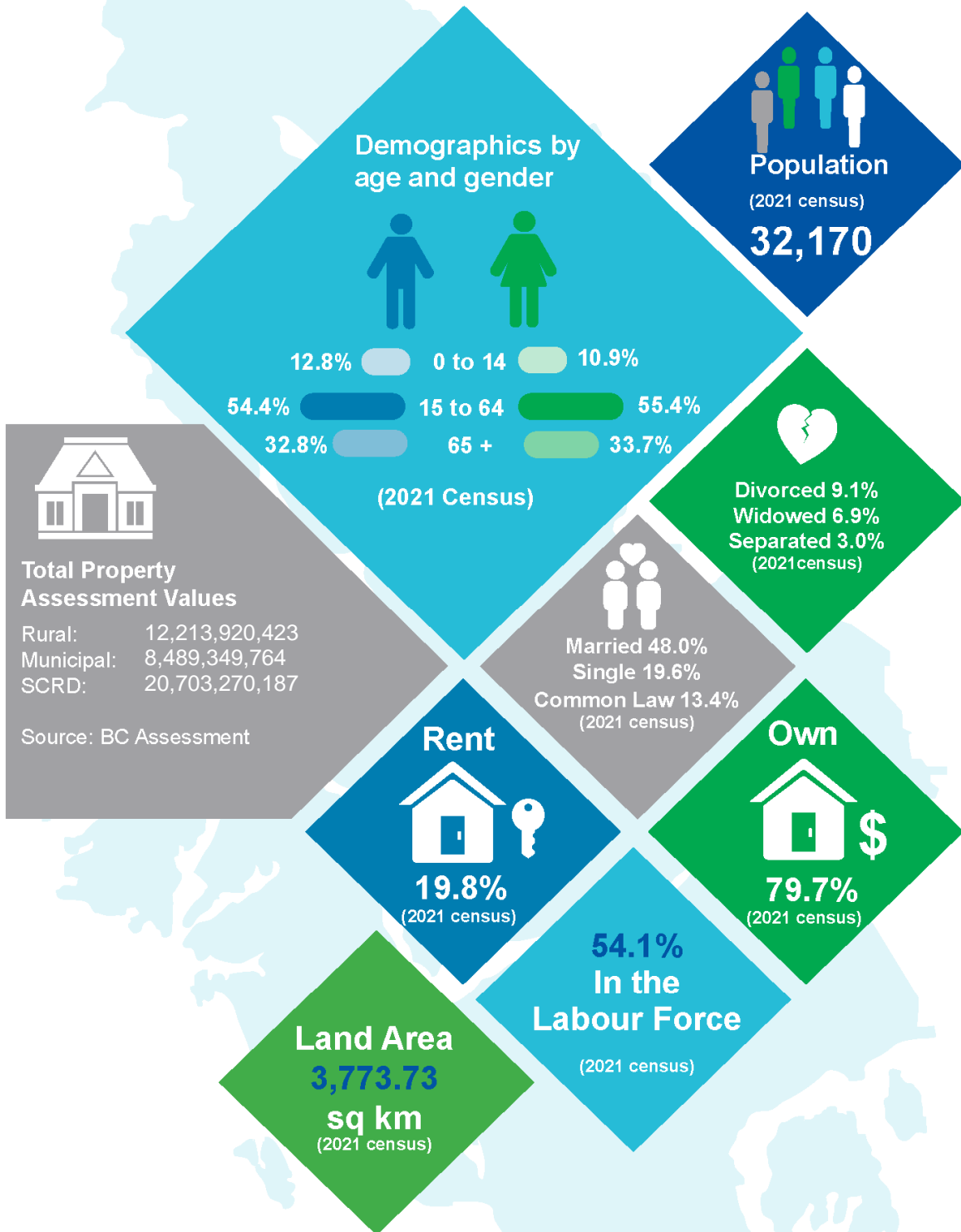


Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

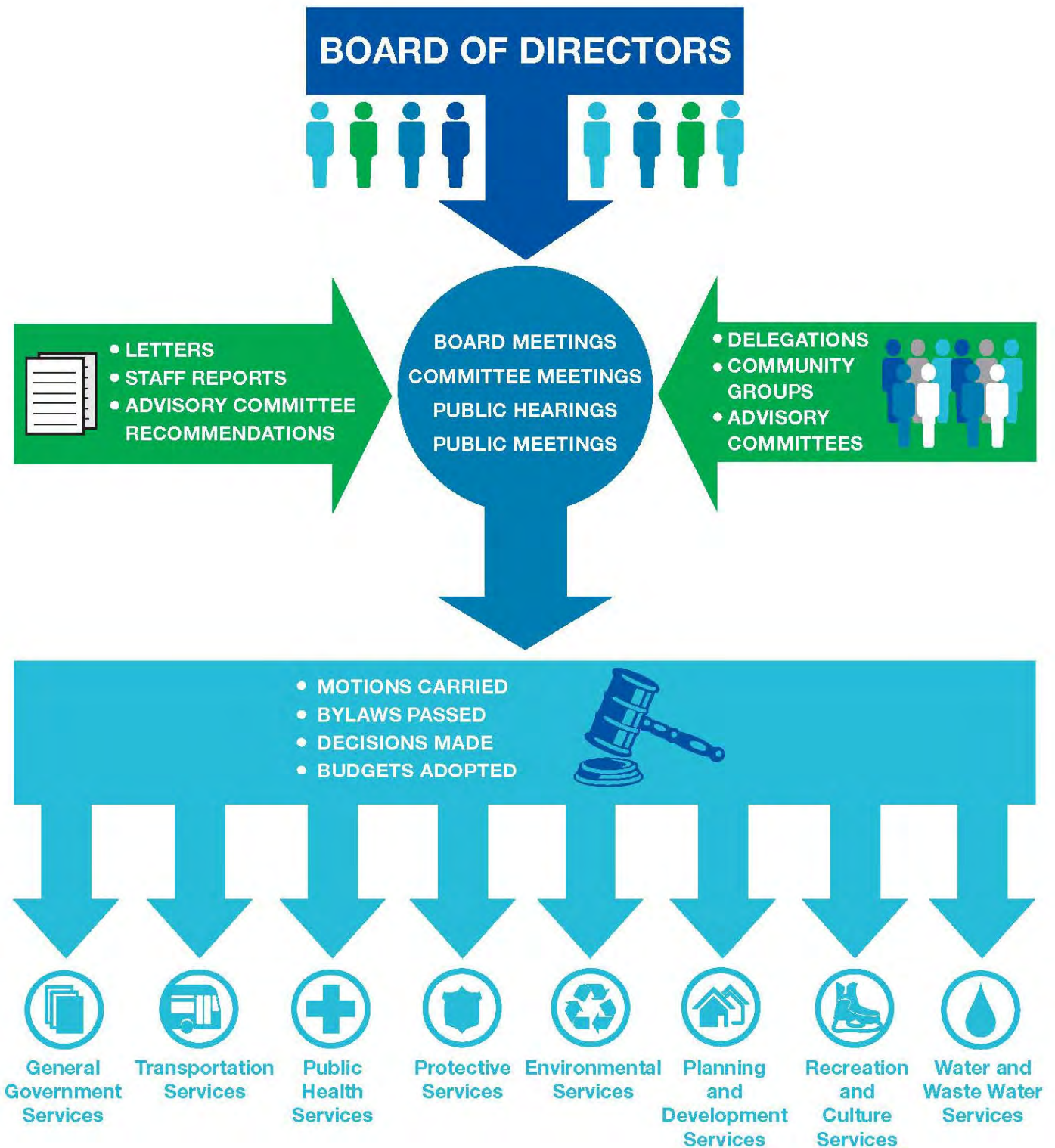
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

At a Glance



How Does the SCRD Work?

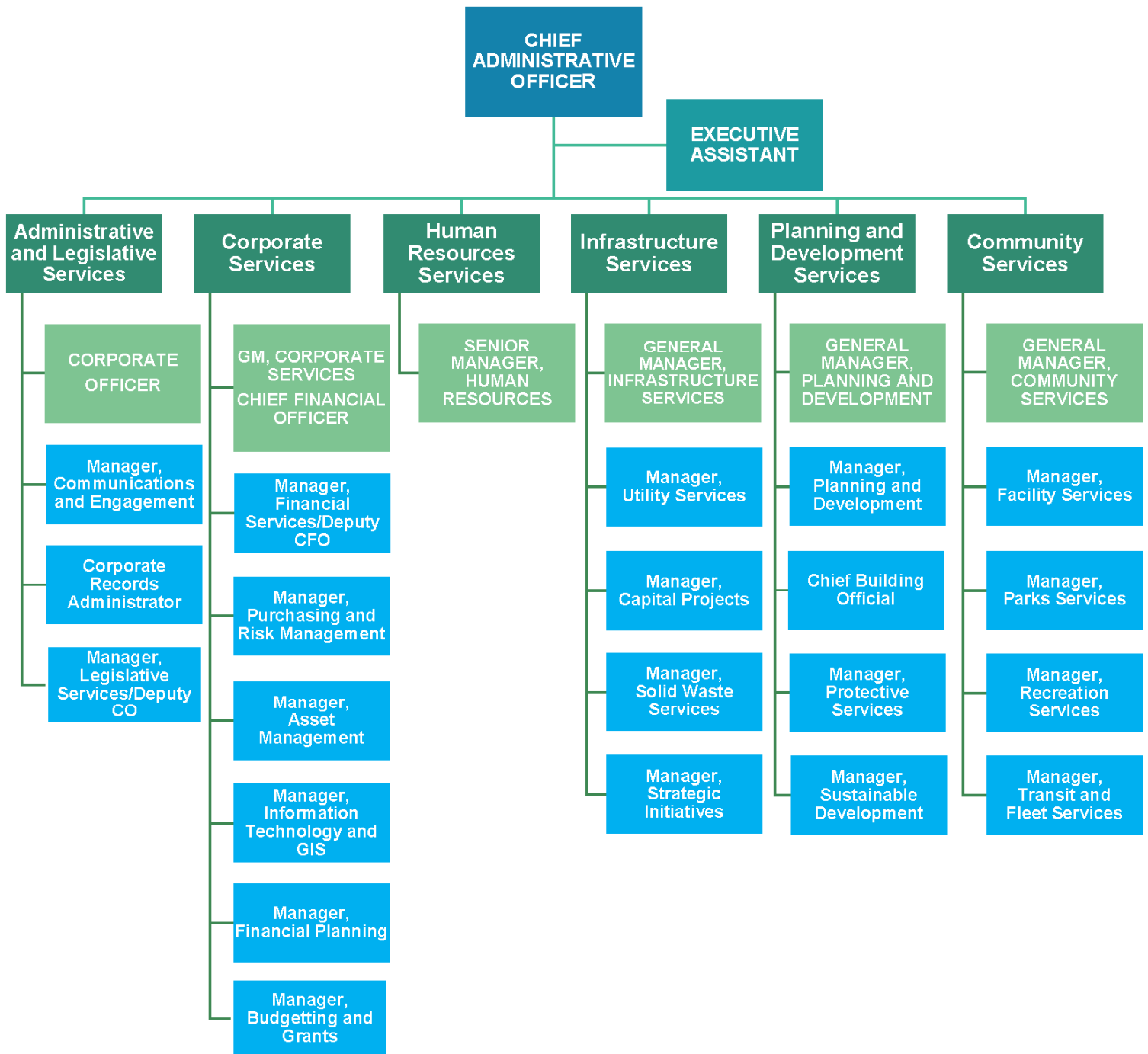
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



Organizational Structure

The SCRD employs 258.75 full time equivalents who work to provide services to residents within the SCRD 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 SCRD also has 120 dedicated volunteers who work in areas such as the Fire Departments and Dakota Ridge.



Board of Directors



Leonard Lee
Chair
Egmont/Pender Harbour
(Area A)

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 shísháhl Nation 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.



Alton Toth
Vice-Chair
Director
District of Sechelt



Justine Gabias
Director, Halfmoon Bay
(Area B)



Kelly Backs
Director
Roberts Creek
(Area D)



Kate-Louise Stamford
Director
West Howe Sound
(Area F)



Philip Paul
Director
shísháhl Nation
Government
District



Darren Inkster
Director
District of Sechelt



Donna McMahon
Director
Elphinstone
(Area E)



Silas White
Director
Town of Gibsons

Strategic Plan

The 2023-2027 Strategic Plan reflects the collective vision of the SCRD Board of Directors and guides the SCRD's decisions and allocation of resources. The Strategic Plan will be implemented through annual budgets, departmental work plans, and daily practice.

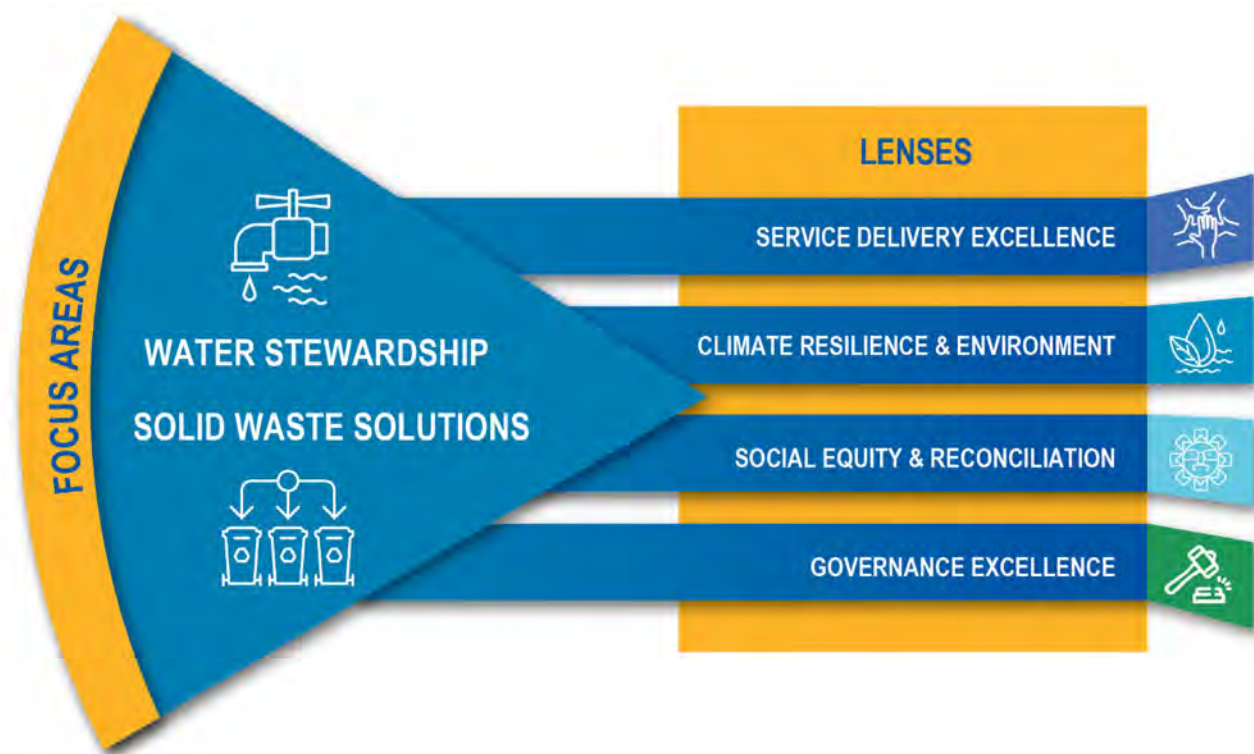
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

The Board has identified two service delivery focus areas and four lenses for the 2023-2027 period.

The two Service Delivery Focus Areas are mission-critical challenges that need to be urgently prioritized for the health and safety of our Sunshine Coast communities.

The four lenses provide a framework for how we should approach all SCRD services, initiatives, and projects, in order to meet the economic, social, and environmental challenges of the day.

To view the full document visit, www.scrd.ca/strategic-plan.



FOCUS AREAS

Service Delivery Focus Areas clarify our strategic and operational priorities.

LENSES

Lenses provide a framework for how we should approach all SCRD services, initiatives, and projects.

Our Service Delivery Focus Areas

Service Delivery Focus Areas are defined by the Board of Directors, and will be the SCRD's areas of focus over the 2023-2027 period.

Water Stewardship

Continue to secure reliable and diverse water sources across the Sunshine Coast and support efficient water use while fostering responsible stewardship of this critical resource.



WHY IS THIS IMPORTANT?

- We need sufficient water for people, food production, firefighting and the environment.
- Water is critical to sustaining delivery of our services.
- Our climate is changing, leading to changing weather patterns and significant drought.

HOW WE PLAN TO ACHIEVE IT

1. Continually improve the operations of all the Regional District's aging water systems.
2. Improve water demand management and increase the efficiency of water use by completing installation of water meters and implementing volumetric billing.
3. Adopt the SCRD Water Strategy to confirm the strategic priorities, objectives and actions that will guide the future planning and delivery of SCRD water services.
4. Work with the shishálh Nation Government District and Skwxwú7mesh Úxwumixw (Squamish Nation) to define participation/role in the SCRD's shared water services.
5. Work with the shishálh Nation and the Province of BC to ensure the SCRD is able to utilize effective drought response approaches.
6. Continue to explore, enhance and develop groundwater and surface water sources.



Solid Waste Solutions

Urgently pursue long-term solid waste initiatives with an emphasis on local solutions.



WHY IS THIS IMPORTANT?

- Solid waste is a required service of Regional Districts, as well as critical to public health and safety and the environment.
- Our landfill will close soon and we need options to replace it.
- We need to improve our waste management and increase waste diversion.

HOW WE PLAN TO ACHIEVE IT

1. Update and adopt the Regional Solid Waste Management Plan that includes new diversion targets and optimization of service delivery.
2. Optimize use of Sechelt Landfill site to bridge to future long-term waste disposal solutions
3. Review and confirm a new regional landfill site or select an alternative solution.
4. Enhance diversion and recycling programs and look for ways to reduce costs.

Our Lenses

As a service delivery body, the vast majority of Regional District resources are allocated to maintaining day-to-day core business. Providing consistent services at a time when the environment is changing quickly and unpredictably adds extra challenges to operations.

In the 2023–2027 Strategic Plan, the Sunshine Coast Regional District (SCRD) has identified four key lenses through which the organization will consider every issue, providing a framework for how we should approach all SCR D services, initiatives and projects.

1

Through the Service Delivery Excellence Lens, we will always consider organizational/staff capacity, fiscal sustainability, asset management and risk to ensure our services to the public are relevant, efficient, responsive and well-communicated.



2

Through the Climate and Environment Lens, we will reduce the carbon impact of all our services and activities, and take action to protect, adapt and restore the environment that sustains us, especially watersheds and aquifers. We will also build our capacity to respond to and recover from emergencies.



3

Through the Social Equity and Reconciliation Lens, we will embrace compassion and reconciliation, and expand opportunities to meet the needs of all people regardless of age, ability, gender, income, education level, culture or background.



4

Through the Governance Excellence Lens we take leadership in advancing and modelling an organizational culture of civility, collegiality and continuous improvement; and will ensure our governance processes reflect clear priorities set by the Board and support effective, efficient and informed decision-making.



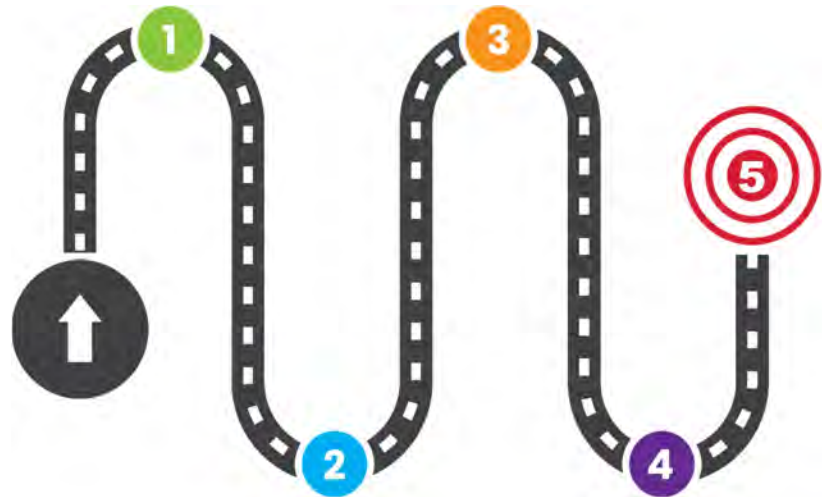


Financial Planning Process

The Financial Plan

The Financial Plan for the Sunshine Coast Regional District (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* (LGA) 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 2024-2028 Financial Plan is completed during meetings in December, January and February.

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 2024-2028 Financial Plan Bylaw was presented at the February 22, 2024 Regular Board meeting for adoption.

LGA 374 permits a local government to amend its Financial Plan Bylaw as required. Should the Regional District determine the Financial Plan requires an amendment, the proposed amendments are approved by the Board of Directors and the Financial Plan Bylaw is amended accordingly.

Financial Planning Process

Long Term Financial Planning refers to the Five-Year Financial Plan as well as established service, asset management and capital plans (up to 50-year plans). 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 directions.

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 areas of focus are:

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

Key Steps (1 to 5)



1

STRATEGIC PLAN

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

2

CORPORATE PLANS

Corporate plans are developed to align with the Board's strategic priorities. Departmental projects and processes are reviewed and amended to align work plans to new priorities and objectives.

3

DEPARTMENTAL BUSINESS AND SERVICE PLANS

Departmental business and service plans are developed. These plans include service levels, specific actions, targets and resources required to achieve priorities.



ALIGN CORPORATE AND SERVICE PLANS TO FINANCIAL PLANS

Review operational budgets, including Human Resource (HR) plans to ensure they align with Service Plans and are sufficient to meet work plans.

4

Budget Proposals, along with business cases, are prepared in alignment with strategic priorities and will be evaluated and reviewed in accordance with the following criteria:

- Mandatory
- Board Strategic and Corporate Plans
- Other

MONITORING AND REPORTING

Monitoring and reporting includes measuring the success and performance of the strategic plan priorities.

5

Financial variance reports are presented to the Board three times per year and augmented by the updates by departments as identified.

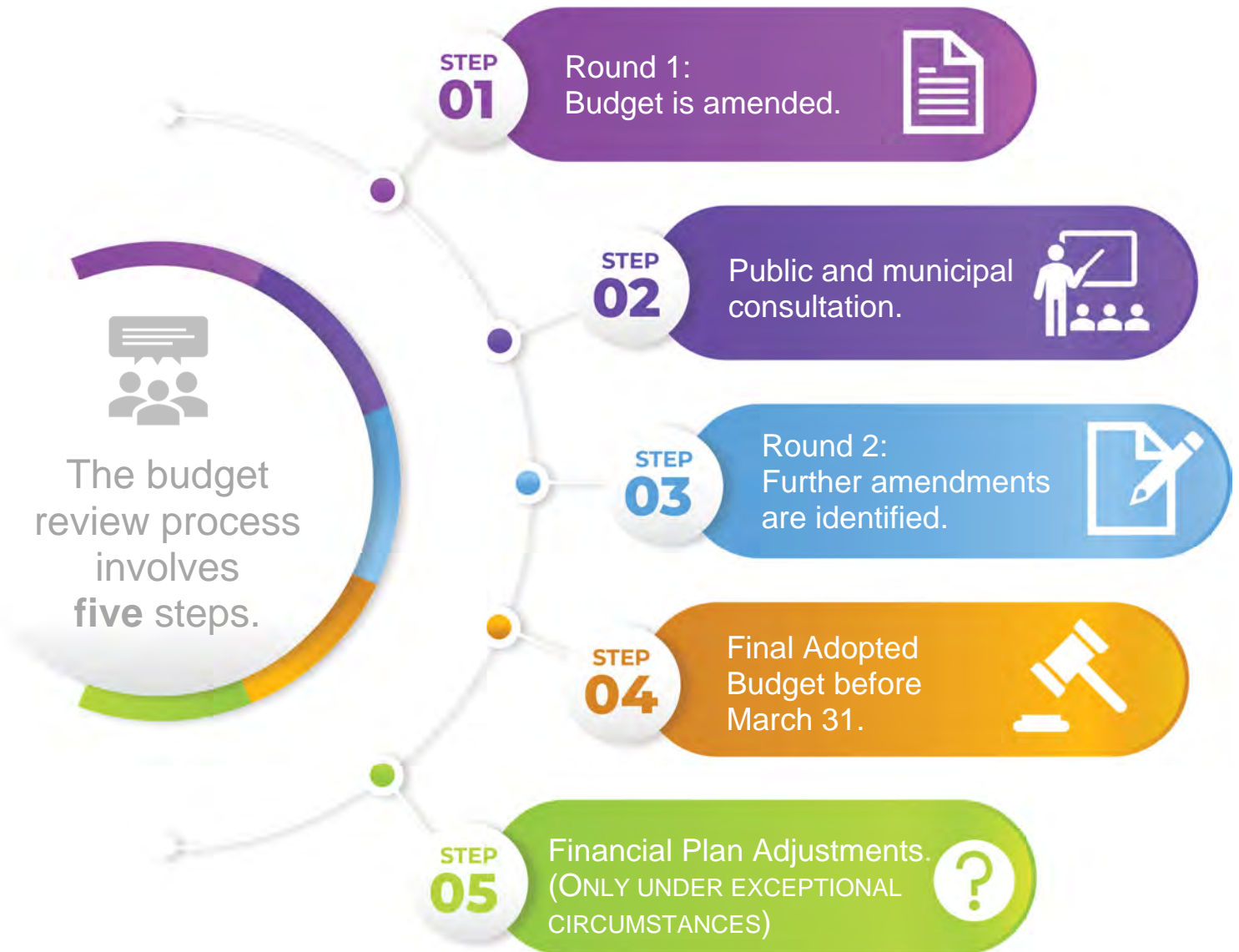
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

An external audit of financial statements is done annually and reported to the Board in April of each year.

Schedule

| Activity | 2023 | | 2024 | |
|----------------------------------------------------------------------------------|----------|----------|---------|----------|
| | November | December | January | February |
| Strategic Plan Review | 24 | | | |
| Budget proposals from stakeholders (museums, libraries, community schools, etc.) | | 5 | | |
| Budget proposals from SCRD. | | 5 to 6 | | |
| Public meetings | X | X | X | X |
| Information sessions | X | X | X | X |
| Budget Stakeholders SCRD-2024 Budget Proposals | | | | 5 to 6 |
| 2023 Carry-forwards | | | | |
| 2023 Surplus / Deficit Report | | | | |
| Adoption of Financial Plan | | | | 22 |

Budget Review Steps



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.

STEP
01

Round One

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 Finance Committee for final decision to maintain consistency of process.

STEP
02

Round Two

During Round 2 discussions 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.

STEP
03

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.

STEP
04

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.

STEP
05

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 Chief Financial Officer 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:



Critical Emergency Situation:

Resulting in the Emergency Operation Centre activation;



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.



Electoral Areas and Municipalities at a Glance

Electoral 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.

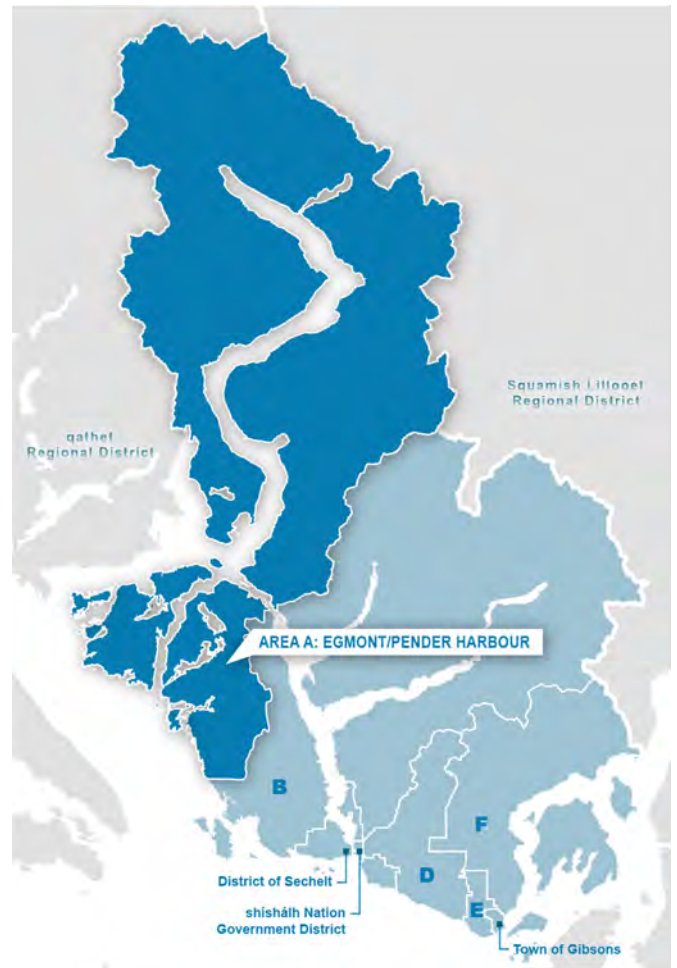
Population: 3,039 (2021 Census)

Area: 1,898 sq. km.

Average Age: 55.2

Tax Base:

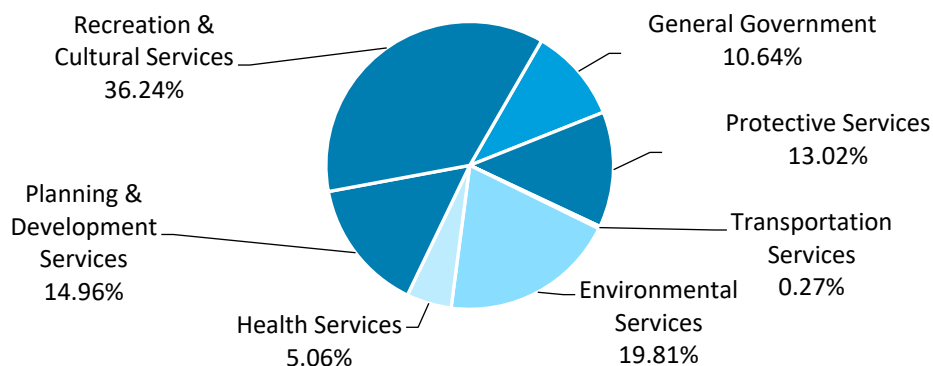
| | |
|-------------------------|--------|
| Residential | 92.82% |
| Utilities | 0.86% |
| Light Industry | 0.92% |
| Business / Other | 4.78% |
| Managed Forest | 0.25% |
| Recreation / Non-Profit | 0.36% |



Seasonally occupied dwellings: **946**

Permanently occupied dwellings: **1562**

Where Do your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | |
|----------------------------------------------------------------|--------------|
| General Government | |
| General Government Administration | \$ 8.63 |
| Grant in Aid - Area A | \$ 1.35 |
| Grant in Aid - Community Schools | \$ 0.05 |
| UBCM/Elections | \$ 1.69 |
| Regional Sustainability | \$ 0.90 |
| Feasibility Studies - Regional | \$ 0.00 |
| Protective Services | |
| Bylaw Enforcement | \$ 3.80 |
| Egmont & District Fire Protection [Ⓓ] | \$ 79.58 |
| 911 Emergency Telephone | \$ 2.10 |
| SCEP | \$ 2.66 |
| Transportation Services | |
| Regional Street Lighting | \$ 0.32 |
| Environmental Services | |
| Solid Waste | \$ 23.50 |
| Health Services | |
| Cemetery | \$ 0.62 |
| Pender Harbour Health Clinic | \$ 5.39 |
| Planning & Development Services | |
| Regional Planning | \$ 0.94 |
| Rural Planning | \$ 14.43 |
| Heritage Conservation | \$ - |
| Building Inspection | \$ - |
| Economic Development - Area A | \$ 2.38 |
| Hillside | \$ - |
| Recreation & Cultural Services | |
| Pender Harbour Pool [Ⓓ] | \$ 66.05 |
| Joint Use - School Facilities | \$ 0.23 |
| Egmont/Pender Harbour Library Service | \$ 1.86 |
| Museum Service | \$ 0.81 |
| Community Parks | \$ 19.19 |
| Area A Bike & Walking Paths [Ⓙ] | \$ 1.19 |
| Recreation Programs | \$ 0.96 |
| Dakota Ridge | \$ 1.01 |
| [Ⓓ] Only defined portion of area participates | |
| [Ⓙ] Rate is applicable on assessed improvements only | |
| Taxation | |
| Property Taxation | \$ 4,161,376 |

| 2024 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 | \$ - | \$ 16.99 |
| North PH Water Service | \$ 965.00 | \$ 440.00 |
| South PH Water Service | \$ 845.00 | \$ 515.00 |
| Regional Water Service | \$ 715.00 | \$ 450.00 |
| Greaves Road Waste Water | \$ 763.61 | \$ 500.00 |
| Canoe Road Waste Water | \$ 985.31 | \$ 524.00 |
| Lee Bay Waste Water | \$ 487.67 | \$ 302.00 |
| Merrill Crescent Waste Water | \$ 1,948.25 | \$ 500.00 |
| Lily Lake Village Waste Water | \$ 1,143.48 | \$ 304.00 |
| Painted Boat Waste Water | \$ 586.13 | \$ 402.00 |
| Sakinaw Ridge Waste Water | \$ 1,323.63 | \$ 862.18 |
| 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.

Electoral 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, Redrooffs, 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 the Islands Trust.

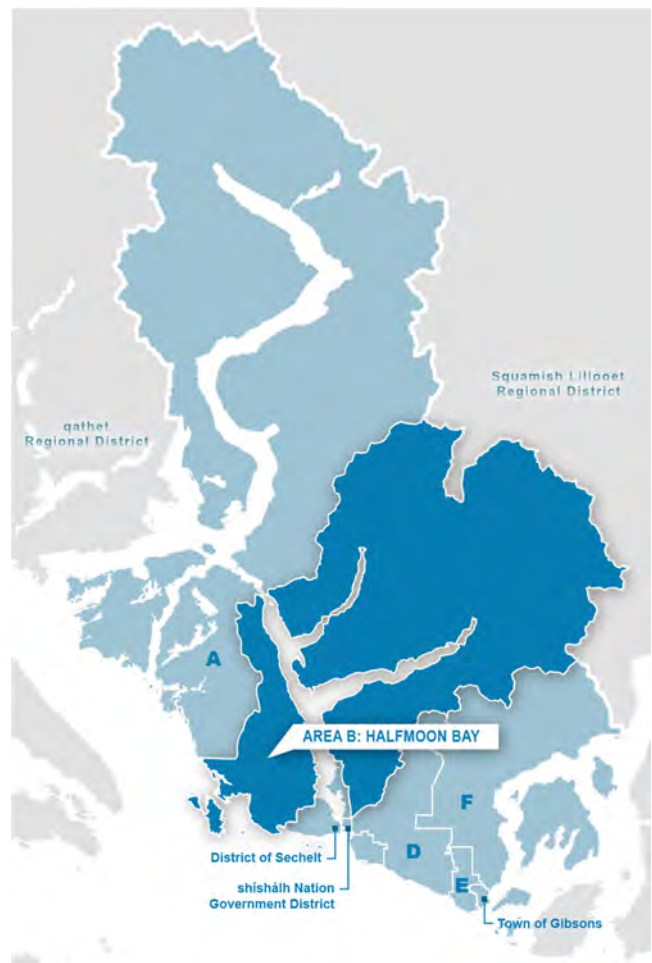
Population: 2,969 (2021 Census)

Area: 1,269.45 sq. km.

Average Age: 49.1

Tax Base:

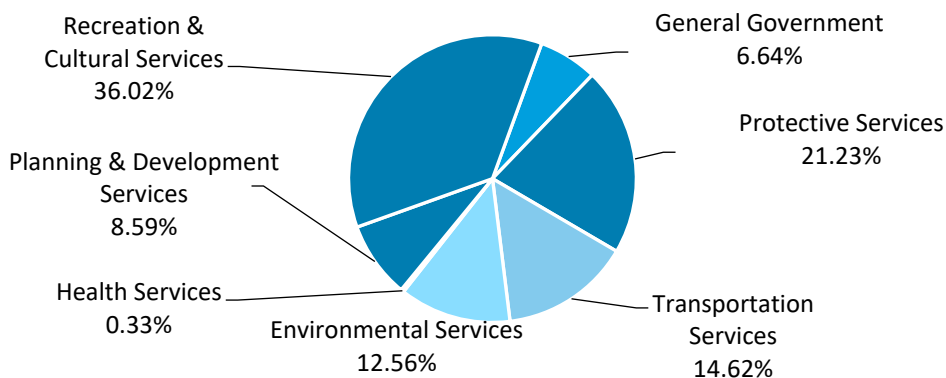
| | |
|-------------------------|--------|
| Residential | 81.64% |
| Utilities | 15.81% |
| Major Industry | 0.12% |
| Light Industry | 0.31% |
| Business / Other | 1.67% |
| Managed Forest | 0.26% |
| Recreation / Non-Profit | 0.18% |
| Farm | 0.00% |



Seasonally occupied dwellings: **439**

Permanently occupied dwellings: **1370**

Where Do your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | |
|----------------------------------------------------------------|--------------|
| General Government | |
| General Government Administration | \$ 8.63 |
| Grant in Aid - Area B | \$ 1.15 |
| Grant in Aid - Community Schools | \$ 0.05 |
| UBCM/Elections | \$ 1.69 |
| Regional Sustainability | \$ 0.90 |
| Feasibility Studies - Regional | \$ 0.00 |
| Protective Services | |
| Bylaw Enforcement | \$ 3.80 |
| Halfmoon Bay Smoke Control | \$ - |
| Halfmoon Bay Fire Protection ^D | \$ 40.54 |
| 911 Emergency Telephone | \$ 2.10 |
| SCEP | \$ 2.66 |
| Animal Control | \$ 0.53 |
| Transportation Services | |
| Transit | \$ 20.98 |
| Regional Street Lighting | \$ 0.32 |
| Hydaway Street Lighting ^D | \$ 0.85 |
| Ports | \$ 8.67 |
| Environmental Services | |
| Solid Waste | \$ 23.50 |
| Health Services | |
| Cemetery | \$ 0.62 |
| Planning & Development Services | |
| Regional Planning | \$ 0.94 |
| Rural Planning ^D | \$ 14.43 |
| Heritage Conservation | \$ - |
| Building Inspection | \$ - |
| Economic Development - Area B | \$ 1.64 |
| Hillside | \$ - |
| Recreation & Cultural Services | |
| Community Recreation Facilities ^{D1} | \$ 98.92 |
| Joint Use - School Facilities | \$ 0.23 |
| Halfmoon Bay Library Service ^D | \$ 6.60 |
| Museum Service | \$ 0.81 |
| Community Parks | \$ 19.19 |
| Bicycle & Walking Paths ^I | \$ 3.54 |
| Recreation Programs | \$ 0.96 |
| Dakota Ridge | \$ 1.01 |
| ^D Only defined portion of area participates | |
| ^I Rate is applicable on assessed improvements only | |
| Taxation | |
| Property Taxation | \$ 5,502,820 |

| 2024 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 | \$ - | \$ 115.08 |
| Regional Water Service | \$ 715.00 | \$ 450.00 |
| Curran Road Waste Water | \$ 742.68 | \$ 353.00 |
| Jolly Roger Waste Water | \$ 986.54 | \$ 252.00 |
| Secret Cove Waste Water | \$ 829.96 | \$ 352.00 |
| Square Bay Waste Water | \$ 1,281.02 | \$ 317.00 |
| Refuse Collection | \$ 201.26 | \$ - |
| 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.

Electoral 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, Dakota Ridge, a winter recreation area and Seaview cemetery.

Population: 3,523 (2021 Census)

Area: 143.36 sq. km.

Average Age: 46.1

Tax Base:

| | |
|-------------------------|--------|
| Residential | 96.76% |
| Utilities | 0.71% |
| Major Industry | 0.39% |
| Light Industry | 0.52% |
| Business / Other | 1.13% |
| Managed Forest | 0.39% |
| Recreation / Non-Profit | 0.10% |
| Farm | 0.00% |

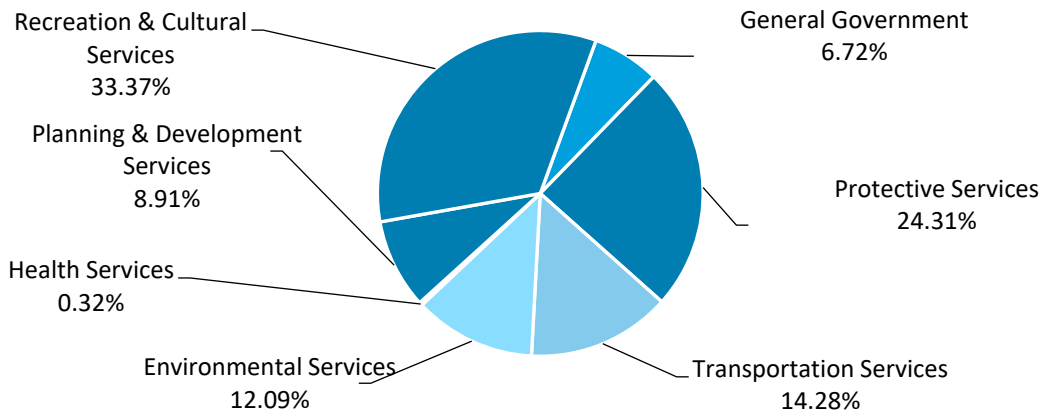


Seasonally occupied dwellings: **288**



Permanently occupied dwellings: **1550**

Where Do your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | |
|----------------------------------------------------------------|--------------|
| General Government | |
| General Government Administration | \$ 8.63 |
| Grant in Aid - Area D | \$ 1.78 |
| Grant in Aid - Community Schools | \$ 0.05 |
| UBCM/Elections | \$ 1.63 |
| Regional Sustainability | \$ 0.90 |
| Feasibility Studies - Regional | \$ 0.00 |
| Protective Services | |
| Bylaw Enforcement | \$ 3.80 |
| Roberts Creek Smoke Control | \$ - |
| Roberts Creek Fire Protection ^D | \$ 39.06 |
| 911 Emergency Telephone | \$ 2.10 |
| SCEP | \$ 2.66 |
| Animal Control | \$ 0.53 |
| Transportation Services | |
| Transit | \$ 20.98 |
| Regional Street Lighting | \$ 0.32 |
| Spruce Street Lighting ^D | \$ 4.40 |
| Ports | \$ 8.67 |
| Environmental Services | |
| Solid Waste | \$ 23.50 |
| Health Services | |
| Cemetery | \$ 0.62 |
| Planning & Development Services | |
| Regional Planning | \$ 0.94 |
| Rural Planning | \$ 14.43 |
| Heritage Conservation | \$ - |
| Building Inspection | \$ - |
| Economic Development - Area D | \$ 1.95 |
| Hillside | \$ - |
| Recreation & Cultural Services | |
| Community Recreation Facilities ¹ | \$ 98.92 |
| Joint Use - School Facilities | \$ 0.23 |
| Roberts Creek Library Service | \$ 3.63 |
| Museum Service | \$ 0.81 |
| Community Parks | \$ 19.13 |
| Bicycle & Walking Paths ¹ | \$ 3.54 |
| Recreation Programs | \$ 0.96 |
| Dakota Ridge | \$ 1.01 |
| ^D Only defined portion of area participates | |
| ¹ Rate is applicable on assessed improvements only | |
| Taxation | |
| Property Taxation | \$ 4,348,223 |

| 2024 User Fee and Parcel Tax Rates | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
| User fees are billed directly to all properties connected to SCR D 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 | \$ - | \$ 115.08 |
| Regional Water Service | \$ 715.00 | \$ 450.00 |
| RC Cohousing Waste Water | \$ 1,307.48 | \$ 500.00 |
| Refuse Collection | \$ 201.26 | \$ - |
| 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.

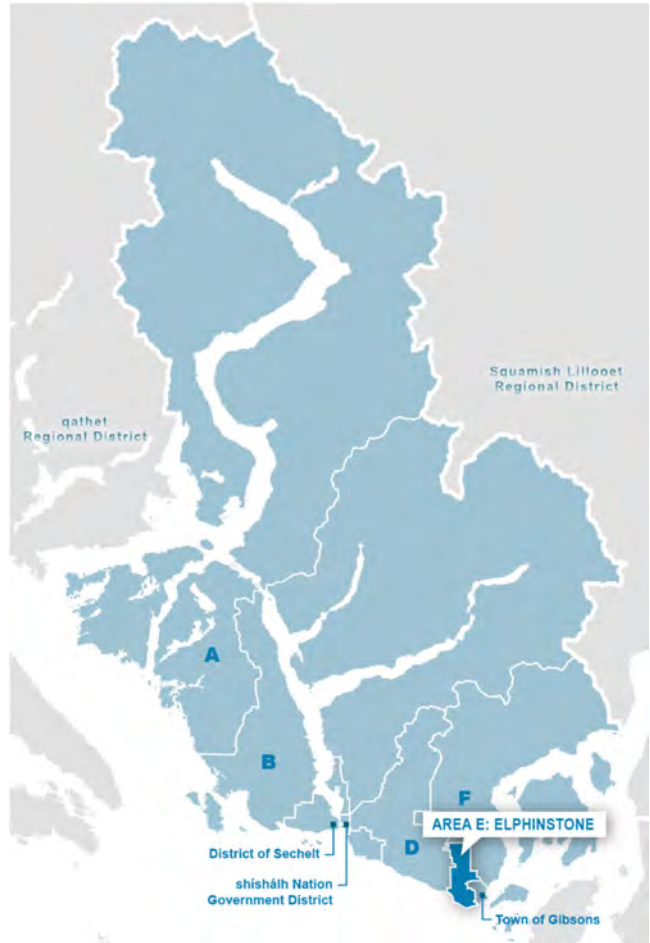
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area E: Elphinstone

Elphinstone is a small, but populous area bordering the Town of Gibsons. The southernmost area in the SCRCD, Elphinstone is home to an agricultural plateau where many small farms still operate, offering popular roadside produce stands in summer.

The slopes of Mount Elphinstone are blanketed in some of the most biodiverse hemlock forest in BC, furrowed by scenic creeks and ravines, and are a popular destination for hikers and mountain bikers.

Elphinstone is primarily made up of residential subdivisions, with amenities including public beaches, parks, playgrounds, and walking and bicycle trails. Major attractions can be found on the waterfront, such as Ocean Beach Esplanade where people can enjoy the beaches and waterfront walk. Two community halls, Frank West Hall and Chaster House, can be booked for public and private events.



Population: 3,883 (2021 Census)

Area: 21.60 sq. km.

Average Age: 45.5

Tax Base:

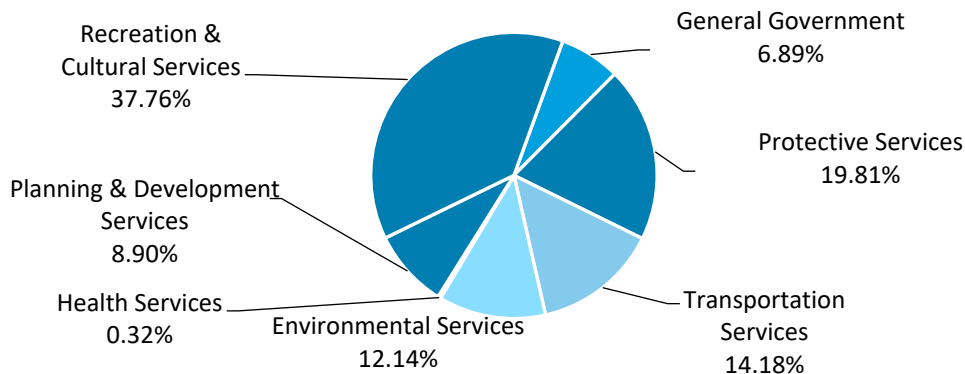
| | |
|-------------------------|--------|
| Residential | 97.62% |
| Utilities | 0.06% |
| Major Industry | 0.00% |
| Light Industry | 0.95% |
| Business / Other | 1.36% |
| Managed Forest | 0.00% |
| Recreation / Non-Profit | 0.00% |
| Farm | 0.00% |



Seasonally occupied dwellings: **155**

Permanently occupied dwellings: **1608**

Where Do your Tax Dollars Go?



Electoral Area E - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)

| General Government | | |
|-------------------------------------------------|----|-------|
| General Government Administration | \$ | 8.63 |
| Grant in Aid - Area E | \$ | 1.70 |
| Grant in Aid - Areas E & F | \$ | 0.12 |
| Grant in Aid - Community Schools | \$ | 0.05 |
| Grant in Aid - Greater Gibsons | \$ | 0.26 |
| UBCM/Elections | \$ | 1.69 |
| Regional Sustainability | \$ | 0.90 |
| Feasibility Studies - Regional | \$ | 0.00 |
| Protective Services | | |
| Bylaw Enforcement | \$ | 3.80 |
| Gibsons & District Fire Protection ^a | \$ | 29.34 |
| 911 Emergency Telephone | \$ | 2.10 |
| SCEP | \$ | 2.66 |
| Animal Control | \$ | 0.53 |
| Transportation Services | | |
| Transit | \$ | 20.98 |
| Regional Street Lighting | \$ | 0.32 |
| Veterans Street Lighting ^b | \$ | 0.36 |
| Woodcreek Street Lighting ^b | \$ | 3.24 |
| Fircrest Street Lighting ^b | \$ | 2.10 |
| Sunnyside Street Lighting ^b | \$ | 4.59 |
| Ports | \$ | 8.67 |
| Environmental Services | | |
| Solid Waste | \$ | 23.50 |
| Health Services | | |
| Cemetery | \$ | 0.62 |
| Planning & Development Services | | |
| Regional Planning | \$ | 0.94 |
| Rural Planning | \$ | 14.43 |
| Heritage Conservation | \$ | - |
| Building Inspection | \$ | - |
| Economic Development - Area E | \$ | 1.86 |
| Hillside | \$ | - |
| Recreation & Cultural Services | | |
| Community Recreation Facilities ¹ | \$ | 98.92 |
| Joint Use - School Facilities | \$ | 0.23 |
| Gibsons Library | \$ | 11.88 |
| Museum Service | \$ | 0.81 |
| Community Parks | \$ | 19.19 |
| Bicycle & Walking Paths ¹ | \$ | 3.54 |
| Recreation Programs | \$ | 0.96 |
| Dakota Ridge | \$ | 1.01 |

^a Only defined portion of area participates
^b Rate is applicable on assessed improvements only

| Taxation | |
|-------------------|-------------|
| Property Taxation | \$3,335,308 |

2024 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 | \$ - | \$ 115.08 |
| Regional Water Service | \$ 715.00 | \$ 450.00 |
| Sunnyside Waste Water | \$ 790.62 | \$ 502.00 |
| Woodcreek Waste Water | \$ 800.74 | \$ 500.00 |
| Refuse Collection | \$ 201.26 | \$ - |

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.

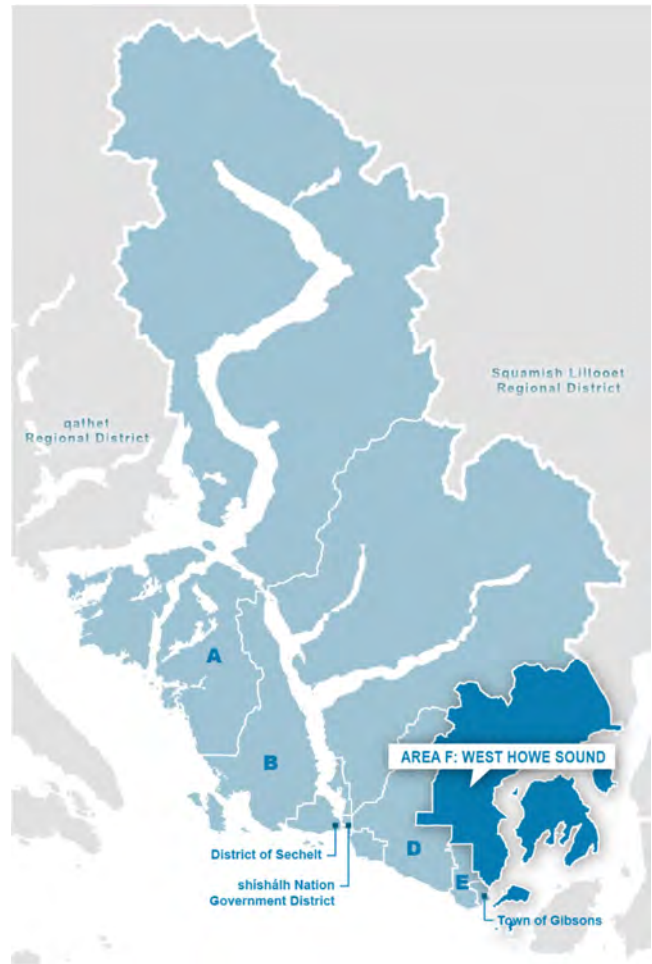
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral 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 SCRD, 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 recent growth and large housing in the area is due to commuters working in Vancouver, and recent retirees. Soames Hill is a popular hiking area, and the top of the Langdale bypass is home to a mountain biking park.



Population: 2,407 (2021 Census)

Area: 380.75 sq. km.

Average Age: 49.5

Tax Base:

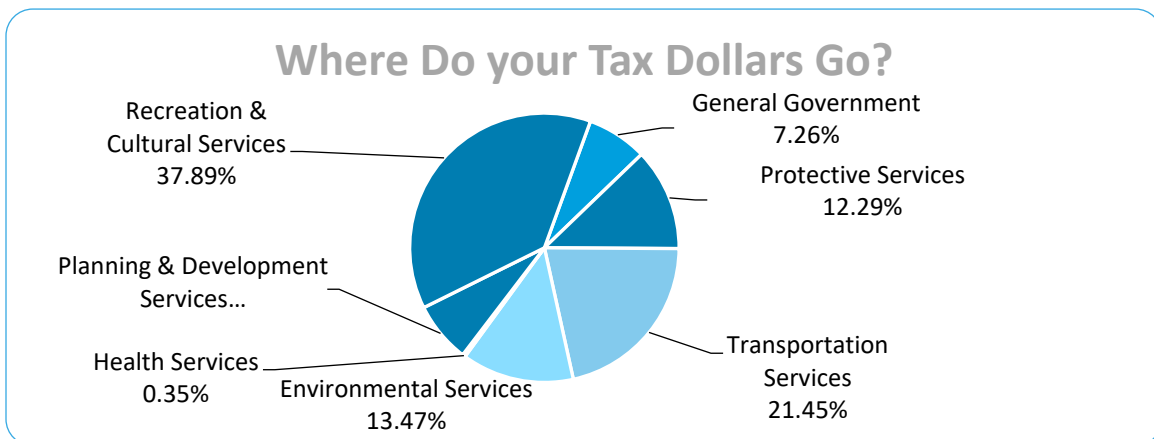
| | |
|-------------------------|--------|
| Residential | 75.71% |
| Utilities | 4.79% |
| Major Industry | 12.47% |
| Light Industry | 3.13% |
| Business / Other | 2.76% |
| Managed Forest | 0.73% |
| Recreation / Non-Profit | 0.41% |
| Farm | 0.00% |



Seasonally occupied dwellings: **365**



Permanently occupied dwellings: **1111**



Electoral Area F - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | |
|----------------------------------------------------------------|----------|
| General Government | |
| General Government Administration | \$ 8.63 |
| Grant in Aid - Area F | \$ 1.01 |
| Grant in Aid - Areas E & F | \$ 0.12 |
| Grant in Aid - Community Schools | \$ 0.05 |
| Grant in Aid - Greater Gibsons | \$ 0.26 |
| UBCM/Elections | \$ 1.69 |
| Regional Sustainability | \$ 0.90 |
| Feasibility Studies - Regional | \$ 0.00 |
| Protective Services | |
| Bylaw Enforcement | \$ 3.80 |
| Gibsons & District Fire Protection ^a | \$ 29.34 |
| 911 Emergency Telephone | \$ 2.10 |
| SCEP | \$ 2.66 |
| Animal Control ^b | \$ 0.53 |
| Keats Island Dog Control ^b | \$ 0.14 |
| Transportation Services | |
| Transit | \$ 20.98 |
| Regional Street Lighting | \$ 0.32 |
| Langdale Street Lighting ^b | \$ 1.98 |
| Granthams Street Lighting ^b | \$ 1.30 |
| Burns Road Street Lighting ^b | \$ 4.18 |
| Stewart Road Street Lighting ^b | \$ 23.12 |
| Ports | \$ 8.67 |
| Langdale Dock ^b | \$ 3.71 |
| Environmental Services | |
| Solid Waste | \$ 23.50 |
| Health Services | |
| Cemetery | \$ 0.62 |
| Planning & Development Services | |
| Regional Planning | \$ 0.94 |
| Rural Planning ^b | \$ 14.43 |
| Heritage Conservation | \$ - |
| Building Inspection | \$ - |
| Economic Development - Area F | \$ 1.86 |
| Hillside | \$ - |
| Recreation & Cultural Services | |
| Community Recreation Facilities ^{b, 1} | \$ 98.92 |
| Joint Use - School Facilities | \$ 0.23 |
| Gibsons Library | \$ 11.88 |
| Museum Service | \$ 0.81 |
| Community Parks | \$ 19.19 |
| Bicycle & Walking Paths ^{b, 1} | \$ 3.54 |
| Recreation Programs ^b | \$ 0.96 |
| Dakota Ridge | \$ 1.01 |

^a Only defined portion of area participates

¹ Rate is applicable on assessed improvements only

| 2024 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 | \$ - | \$ 115.08 |
| Regional Water Service | \$ 715.00 | \$ 450.00 |
| Langdale Waste Water | \$ 1,427.22 | \$ 500.00 |
| Refuse Collection | \$ 201.26 | \$ - |
| 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.

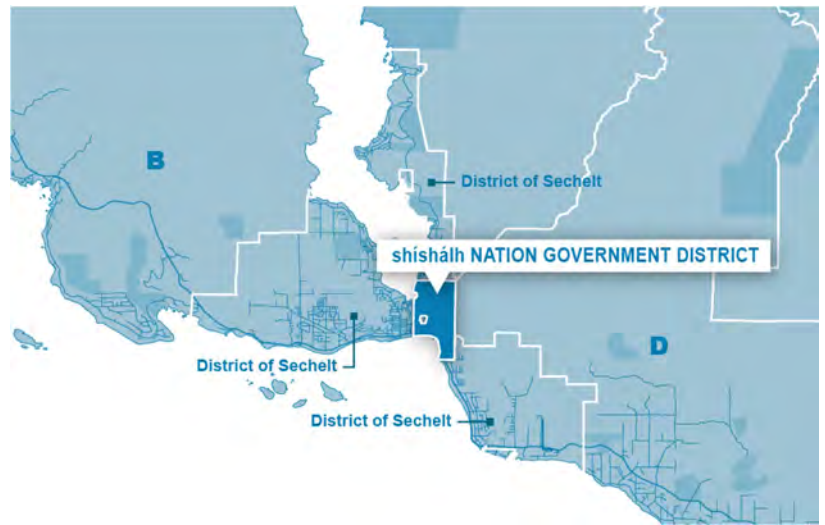
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

| Taxation | |
|-------------------|--------------|
| Property Taxation | \$ 5,022,691 |

shíshálh Nation Government District

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

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



Population: 744 (2021 Census)

Area: 11.03 sq. km.

Average Age: 43.9

Tax Base:

| | |
|-------------------------|--------|
| Residential | 47.38% |
| Utilities | 0.52% |
| Major Industry | 0.00% |
| Light Industry | 22.26% |
| Business / Other | 29.77% |
| Managed Forest | 0.00% |
| Recreation / Non-Profit | 0.07% |
| Farm | 0.00% |

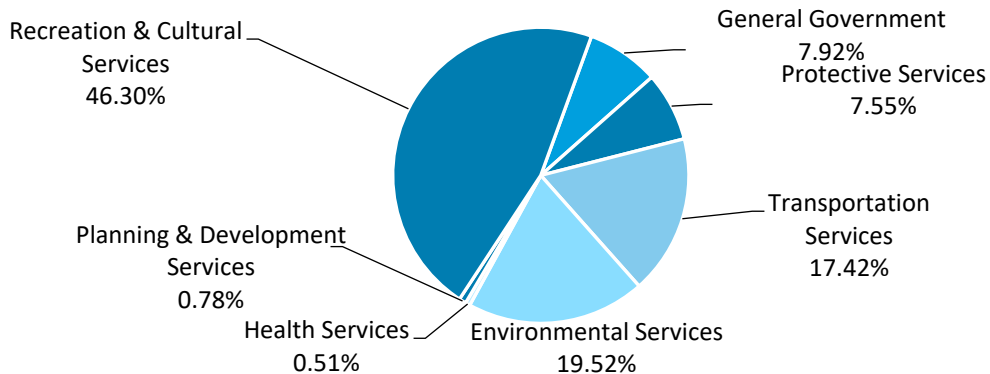


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshááh Nation Government District - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | |
|----------------------------------------------------------------|----------|
| General Government | |
| General Government Administration | \$ 8.63 |
| Regional Sustainability | \$ 0.90 |
| Feasibility Studies - Regional | \$ 0.00 |
| Protective Services | |
| Bylaw Enforcement | \$ 3.80 |
| 911 Emergency Telephone | \$ 2.10 |
| SCEP | \$ 2.66 |
| Animal Control | \$ 0.53 |
| Transportation Services | |
| Transit | \$ 20.98 |
| Environmental Services | |
| Solid Waste | \$ 23.50 |
| Health Services | |
| Cemetery | \$ 0.62 |
| Planning & Development Services | |
| Regional Planning | \$ 0.94 |
| Building Inspection | \$ - |
| Hillside | \$ - |
| Recreation & Cultural Services | |
| Community Recreation Facilities ¹ | \$ 98.92 |
| Museum Service | \$ 0.81 |
| Recreation Programs | \$ 0.96 |
| Dakota Ridge | \$ 1.01 |

¹ Rate is applicable on assessed improvements only

| Taxation | |
|-------------------|------------|
| Property Taxation | \$ 528,001 |

| 2024 User Fee and Parcel Tax Rates | | |
|-------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
| Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt. | | |
| | User Fee | Parcel Tax |
| Recreation Facilities Debt | \$ - | \$ 115.08 |

Collection of Taxes and Fees

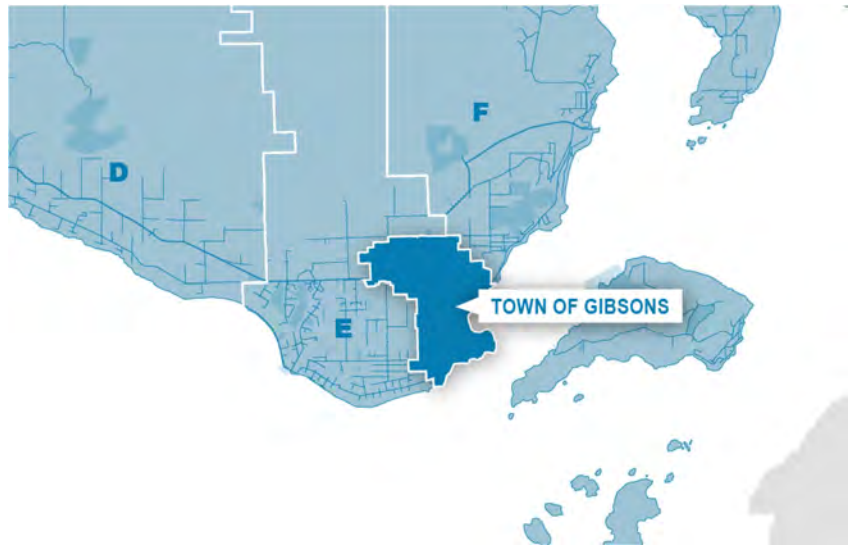
Ad valorem and parcel taxes are collected by the shíshááh Nation Government District on annual tax notices and are remitted to the Regional District by August 1.

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: 4,758 (2021 Census)

Area: 4.31 sq. km.

Average Age: 50.1

Tax Base:

| | |
|-------------------------|--------|
| Residential | 74.70% |
| Utilities | 0.85% |
| Major Industry | 0.00% |
| Light Industry | 0.55% |
| Business / Other | 23.72% |
| Managed Forest | 0.00% |
| Recreation / Non-Profit | 0.18% |
| Farm | 0.00% |

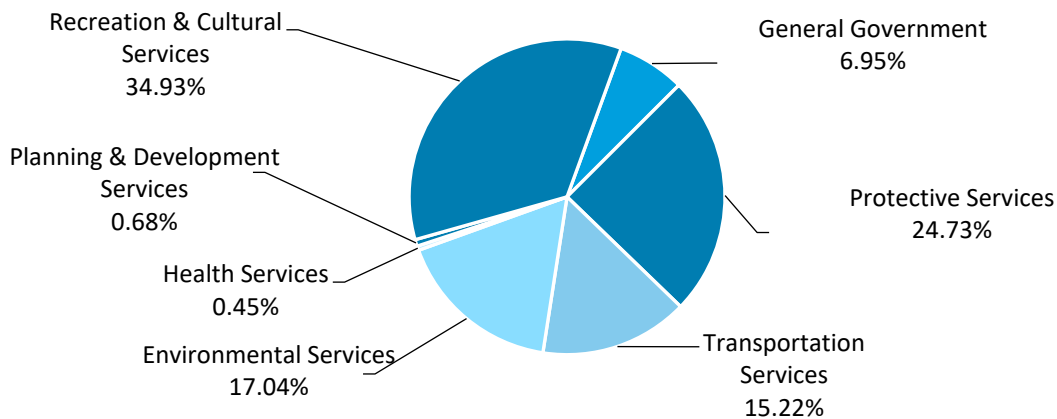


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2282**

Where Do your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | |
|----------------------------------------------------------------|----------|
| General Government | |
| General Government Administration | \$ 8.63 |
| Grant in Aid - Community Schools | \$ 0.05 |
| Regional Sustainability | \$ 0.90 |
| Feasibility Studies - Regional | \$ 0.00 |
| Protective Services | |
| Gibsons & District Fire Protection | \$ 29.34 |
| 911 Emergency Telephone | \$ 2.10 |
| SCEP | \$ 2.66 |
| Transportation Services | |
| Transit | \$ 20.98 |
| Environmental Services | |
| Solid Waste | \$ 23.50 |
| Health Services | |
| Cemetery | \$ 0.62 |
| Planning & Development Services | |
| Regional Planning | \$ 0.94 |
| Hillside | \$ - |
| Recreation & Cultural Services | |
| Community Recreation Facilities ¹ | \$ 98.92 |
| Joint Use - School Facilities | \$ 0.23 |
| Gibsons Library | \$ 11.88 |
| Museum Service | \$ 0.81 |
| Recreation Programs | \$ 0.96 |
| Dakota Ridge | \$ 1.01 |

¹ Rate is applicable on assessed improvements only

| Taxation | |
|-------------------|--------------|
| Property Taxation | \$ 3,902,612 |

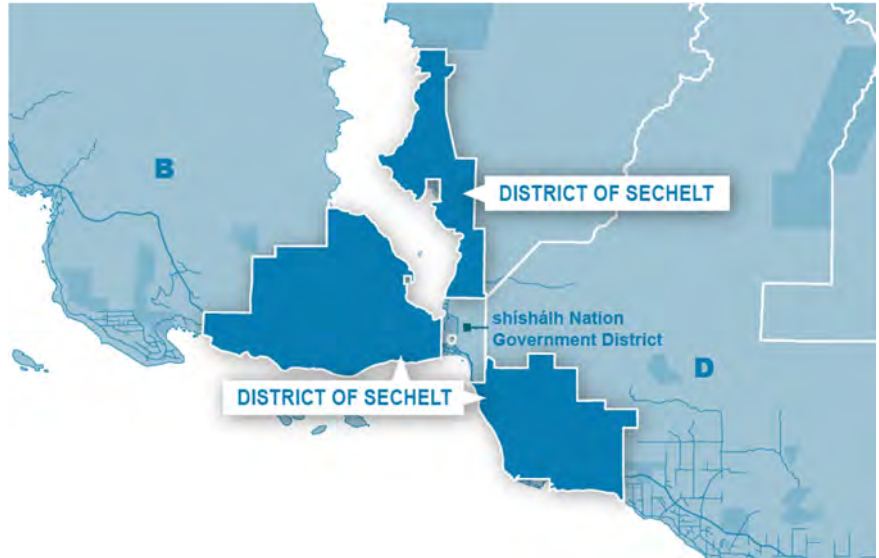
| 2024 User Fee and Parcel Tax Rates | | |
|-------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
| Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt. | | |
| | User Fee | Parcel Tax |
| Recreation Facilities Debt | \$ - | \$ 115.08 |

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: 10,847 (2021 Census)

Area: 39.02 sq. km.

Average Age: 51.1

Tax Base:

| | |
|-------------------------|--------|
| Residential | 85.99% |
| Utilities | 0.75% |
| Major Industry | 0.00% |
| Light Industry | 0.64% |
| Business / Other | 12.45% |
| Managed Forest | 0.03% |
| Recreation / Non-Profit | 0.15% |
| Farm | 0.00% |

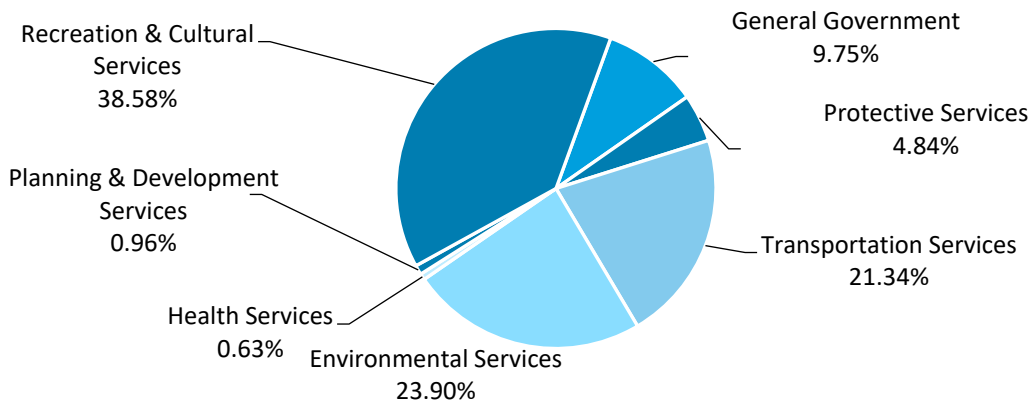


Seasonally occupied dwellings: **610**



Permanently occupied dwellings: **5128**

Where Do your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

| 2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value) | | |
|----------------------------------------------------------------|----|-------|
| General Government | | |
| General Government Administration | \$ | 8.63 |
| Grant in Aid - Community Schools | \$ | 0.05 |
| Regional Sustainability | \$ | 0.90 |
| Feasibility Studies - Regional | \$ | 0.00 |
| Protective Services | | |
| 911 Emergency Telephone | \$ | 2.10 |
| SCEP | \$ | 2.66 |
| Transportation Services | | |
| Transit | \$ | 20.98 |
| Environmental Services | | |
| Solid Waste | \$ | 23.50 |
| Health Services | | |
| Cemetery | \$ | 0.62 |
| Planning & Development Services | | |
| Regional Planning | \$ | 0.94 |
| Hillside | \$ | - |
| Recreation & Cultural Services | | |
| Community Recreation Facilities ¹ | \$ | 98.92 |
| Joint Use - School Facilities | \$ | 0.23 |
| Museum Service | \$ | 0.81 |
| Recreation Programs | \$ | 0.96 |
| Dakota Ridge | \$ | 1.01 |

¹ Rate is applicable on assessed improvements only

| Taxation | | |
|-------------------|----|-----------|
| Property Taxation | \$ | 6,216,720 |

| 2024 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. | | |
| | User Fee | Parcel Tax |
| Recreation Facilities Debt | \$ - | \$ 115.08 |
| Regional Water Service | \$ 715.00 | \$ 450.00 |
| 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.



Financial Plan Overview

2024 Property Assessment Impacts

Assessed values are based on the estimated market value of properties on July 1 and condition on October 31 of the preceding year. Overall, taxation apportionment varies from service to service depending on which areas participate. Unlike a Municipality, the apportionment between participating areas in a Regional District service changes from year to year as a result of changes in the assessment base due to market (market condition) and non-market factors (growth).

In general, if assessments in an Electoral Area, property class or individual property increase by more than the respective average, tax apportionment to that area, class or property will also increase. Conversely, if assessments increase by less than the respective average, tax apportionment will decrease.

Assessment Value Comparison

The table below illustrate the total assessed value of the Sunshine Coast as per BC Assessment for all properties. The increase to an assessed value of a property can be the result of either a Non-market change or a Market change.

| Overall Change in Assessed Values | | |
|-----------------------------------|-----------------------|---------------|
| | Assessed Value | % Change |
| 2023 (Cycle 10) | 20,849,613,823 | |
| Increase due to NMC* | 250,801,560 | 1.20% |
| Increase due to Market | -397,145,196 | -1.90% |
| 2024 Total | 20,703,270,187 | -0.70% |
| *Non-market Change | | |

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 as there are more properties to share the costs.

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 than the average, taxation for that property will increase. If the value increases by less than the average, taxation will decrease.

Comparison of Converted Values

Converted values are used to calculate the change in tax apportionment between areas and property classes. The total converted value for each area is used to multiply the tax rates for each property class. As an example, Residential properties have a conversion factor of 0.1 while businesses have a conversion factor of 0.245; therefore, the business tax rate is 2.45 times greater than the residential tax rate. Conversion factors for Regional Districts are prescribed by Provincial regulation.

The two chart below shows a comparison of 2023 and 2024 converted values. In general, areas where the percentage increase is greater than the total % increase will see an increase in overall tax apportionment. Areas where the increase is less than the average will see a decrease in apportionment

| Table 2: Comparison of Converted Values by Area | | | | | |
|-------------------------------------------------|----------------------|----------------------|-------------------|--------------|---------------|
| Area | 2023 | 2024 | \$ Increase | % Increase | Apportionment |
| Area A | 344,958,312 | 350,801,989 | 5,843,677 | 1.7% | ↑ |
| Area B | 294,882,681 | 294,088,369 | -794,312 | -0.3% | - |
| Area D | 223,991,699 | 223,778,023 | -213,676 | -0.1% | ↑ |
| Area E | 174,183,171 | 172,279,824 | -1,903,347 | -1.1% | ↓ |
| Area F | 278,543,703 | 287,860,397 | 9,316,694 | 3.3% | ↑ |
| ToG | 281,237,966 | 281,136,713 | -101,253 | 0.0% | ↑ |
| DoS | 648,921,675 | 629,350,033 | -19,571,642 | -3.0% | ↓ |
| sNGD | 42,453,387 | 43,711,407 | 1,258,020 | 3.0% | ↑ |
| Total | 2,289,172,594 | 2,283,006,755 | -6,165,839 | -0.3% | |

Impact of Property Assessments Changes (Combined Market and NMC)

Change in Property Tax Allocation - based on \$1,000,000 of Taxation

| Converted Values | 2024 | | | 2023 | | | Change \$ | Change % |
|--------------------|----------------------|---------------|------------------|----------------------|---------------|------------------|-------------|--------------|
| | Value | % | Change | Value | % | Change | | |
| Electoral Area A | 350,801,990 | 15.33% | 153,322 | 344,958,312 | 15.04% | 150,369 | \$ 2,953 | 1.96% |
| Electoral Area B | 294,088,369 | 12.85% | 128,535 | 294,882,681 | 12.85% | 128,541 | \$ (6) | 0.00% |
| Electoral Area D | 223,778,022 | 9.78% | 97,805 | 223,991,699 | 9.76% | 97,639 | \$ 166 | 0.17% |
| Electoral Area E | 172,279,823 | 7.53% | 75,297 | 174,183,170 | 7.59% | 75,927 | \$ (630) | -0.83% |
| Electoral Area F | 287,860,396 | 12.58% | 125,813 | 278,543,703 | 12.14% | 121,419 | \$ 4,394 | 3.62% |
| ToG - Hosp. Purp. | 283,027,064 | 12.37% | 123,700 | 283,078,267 | 12.34% | 123,395 | \$ 305 | 0.25% |
| DoS - Hosp. Purp. | 632,318,384 | 27.64% | 276,363 | 651,847,641 | 28.41% | 284,144 | \$ (7,781) | -2.74% |
| sNGD - Hosp. Purp. | 43,849,343 | 1.92% | 19,165 | 42,593,352 | 1.86% | 18,567 | \$ 598 | 3.22% |
| Total | 2,288,003,390 | 100.0% | 1,000,000 | 2,294,078,825 | 100.0% | 1,000,000 | \$ 0 | 0.00% |

| | | | | |
|--------------------------------------------------------|----------------|----------------|----------------|--------------|
| Residential Rate per \$100k for \$1mil in taxes | \$ 4.37 | \$ 4.36 | \$ 0.01 | 0.27% |
|--------------------------------------------------------|----------------|----------------|----------------|--------------|

What does this mean?

The property taxes apportioned to each jurisdiction would have changed by the percentages shown in the "Change %" column even if the amount of property taxation remained unchanged.

What if?

Impact on **residential rate per million dollars** of tax increase:

| | 2023 | 2024 |
|------------------------|---------|---------|
| Taxation = \$1,000,000 | \$ 4.36 | \$ 4.37 |
| Taxation = \$2,000,000 | \$ 8.72 | \$ 8.74 |

Taxation = \$3,000,000

\$ 13.08

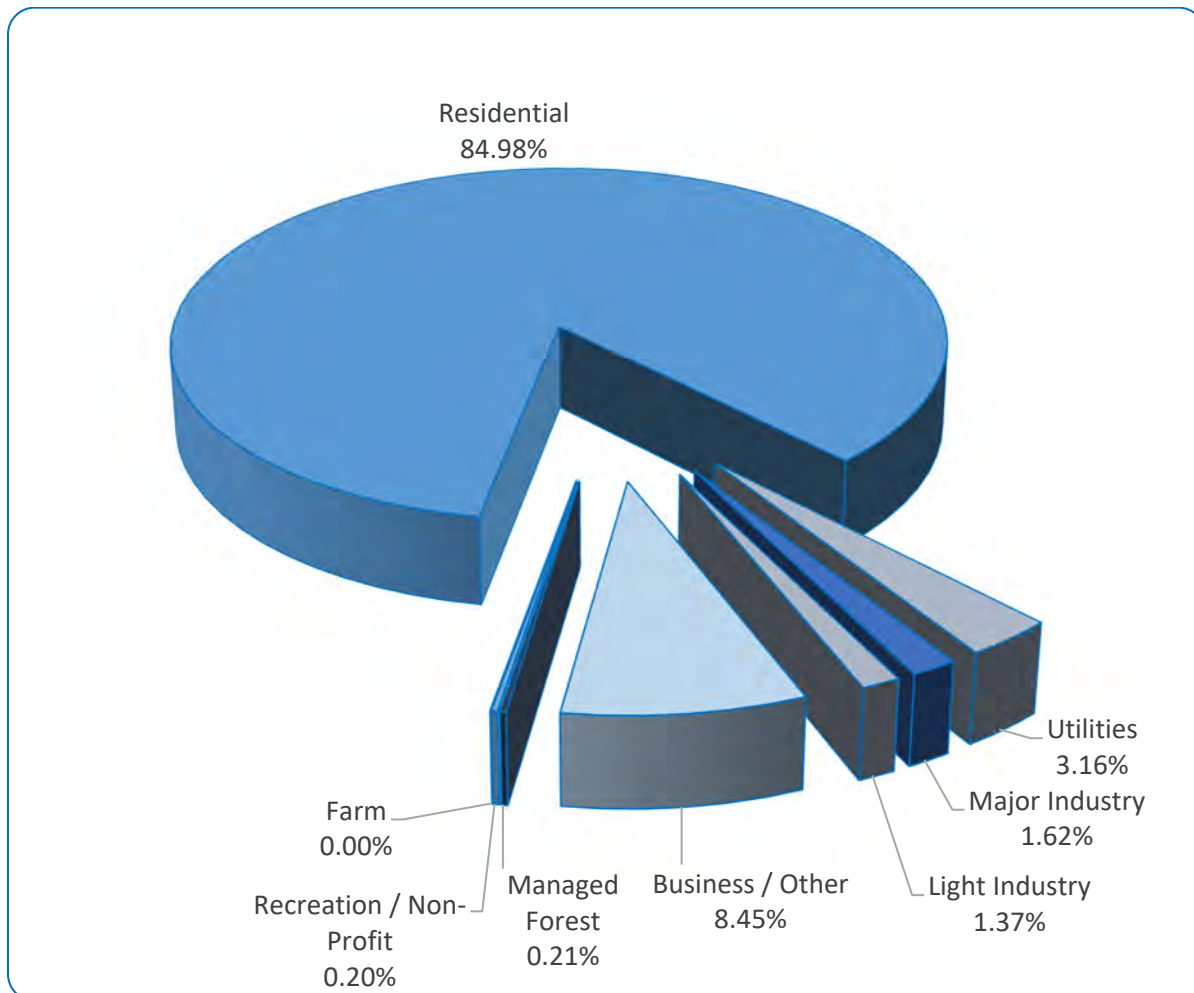
\$ 13.11

Impact of **one million dollars taxation** on a **household**:

| | 2023 | 2024 |
|------------------------------------|-------|-------|
| Assessed value of home \$400,000 | 17.44 | 17.48 |
| Assessed value of home \$500,000 | 21.80 | 21.85 |
| Assessed value of home \$750,000 | 32.69 | 32.78 |
| Assessed value of home \$1,000,000 | 43.59 | 43.71 |

Tax Base by Property Class

The chart below shows the tax base by property class for the entire Sunshine Coast Regional District and reflects 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.



Budget Summary

The tables below outline the major budgetary items included in the 5-year Financial Plan.

Sunshine Coast Regional District
Consolidated Five Year Financial Plan (Summary)

Schedule A, Bylaw 764, 2024

2024 - 2028

| | 2024 | 2025 | 2026 | 2027 | 2028 |
|----------------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| Grants in Lieu of Taxes | 97,000 | 97,000 | 97,000 | 97,000 | 97,000 |
| Tax Requisitions | 33,017,751 | 34,059,483 | 34,996,732 | 34,799,367 | 34,490,344 |
| Frontage & Parcel Taxes | 8,195,785 | 8,224,985 | 6,673,211 | 6,586,242 | 6,587,792 |
| Government Transfers | 13,351,211 | 3,737,948 | 3,854,032 | 3,854,032 | 3,854,032 |
| User Fees & Service Charges | 19,422,148 | 19,570,520 | 19,601,441 | 19,623,685 | 19,623,685 |
| Member Municipality Debt | 1,506,412 | 1,126,039 | 751,486 | 745,998 | 706,315 |
| Investment Income | 805,614 | 871,387 | 331,931 | 162,510 | 196,405 |
| Other Revenue | 997,109 | 823,535 | 843,235 | 826,184 | 826,184 |
| | 77,393,030 | 68,510,897 | 67,149,068 | 66,695,018 | 66,381,757 |
| Expenses | | | | | |
| Administration | 6,654,277 | 6,654,277 | 6,654,277 | 6,654,277 | 6,654,277 |
| Internal Recoveries | (9,533,500) | (9,951,778) | (10,065,981) | (10,021,833) | (10,129,729) |
| Wages and Benefits | 29,266,840 | 30,577,298 | 31,329,063 | 31,705,539 | 31,757,461 |
| Operating | 30,611,888 | 23,371,794 | 23,445,173 | 23,011,591 | 23,025,533 |
| Debt Charges Member Municipalities | 1,506,412 | 1,126,039 | 751,486 | 745,998 | 706,315 |
| Debt Charges - Interest | 1,922,738 | 2,126,697 | 1,251,762 | 1,059,015 | 1,014,085 |
| Amortization of Tangible Capital Assets | 4,919,663 | 4,919,663 | 4,919,663 | 4,919,663 | 4,919,663 |
| | 65,348,318 | 58,823,990 | 58,285,443 | 58,074,250 | 57,947,605 |
| Operating Surplus / (Deficit) | 12,044,712 | 9,686,907 | 8,863,625 | 8,620,768 | 8,434,152 |
| Other | | | | | |
| Capital Expenditures | (49,813,289) | (8,838,582) | (5,062,156) | (4,853,815) | (6,433,215) |
| Landfill Closure & Post Closure Expenditures | (3,219,886) | (31,024) | - | - | - |
| Development of Land Held for Resale | (104,055) | (14,055) | (14,055) | (14,055) | (14,055) |
| Proceeds from Long Term Debt | 17,712,015 | 1,704,900 | 720,000 | 348,100 | 1,254,600 |
| Debt Principal Repayment | (3,266,749) | (4,208,548) | (3,742,074) | (3,470,715) | (3,280,420) |
| Transfer (to)/from Reserves | 14,437,766 | (1,913,637) | (4,139,653) | (4,004,596) | (3,335,375) |
| Transfer (to)/from Appropriated Surplus | 967,235 | (647,050) | (647,050) | (647,050) | (647,050) |
| Transfer (to)/from Other Funds | 3,929,490 | 210,402 | 1,700 | 1,700 | 1,700 |
| Prior Year Surplus/(Deficit) | 73,212 | - | - | - | - |
| Unfunded Amortization | 4,919,663 | 4,919,663 | 4,919,663 | 4,919,663 | 4,919,663 |
| Transfer (to)/from Unfunded Liability | 2,319,886 | (868,976) | (900,000) | (900,000) | (900,000) |
| | (12,044,712) | (9,686,907) | (8,863,625) | (8,620,768) | (8,434,152) |
| Financial Plan Surplus / (Deficit) | - | - | - | - | - |

Budget Summary by Functional Category

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.

| Taxation Revenue | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Function | 2024 | 2025 | 2026 | 2027 | 2028 |
| General Government | 2,614,385 | 2,739,088 | 2,769,050 | 2,858,165 | 2,858,165 |
| Protective Services | 5,351,572 | 5,502,333 | 5,587,540 | 5,604,105 | 5,479,309 |
| Transportation Services | 4,999,501 | 5,621,187 | 5,909,633 | 6,029,521 | 6,034,499 |
| Environmental Services | 5,376,484 | 5,209,704 | 5,271,189 | 5,035,349 | 4,849,879 |
| Health Services | 330,012 | 392,393 | 392,235 | 391,525 | 389,178 |
| Planning & Development Services | 2,236,164 | 2,137,453 | 2,209,286 | 1,753,806 | 1,753,806 |
| Recreation & Cultural Services | 12,109,633 | 12,457,325 | 12,857,799 | 13,126,896 | 13,125,508 |
| Total | 33,017,751 | 34,059,483 | 34,996,732 | 34,799,367 | 34,490,344 |

| Frontage & Parcel Taxes | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Function | 2024 | 2025 | 2026 | 2027 | 2028 |
| Recreation & Cultural Services | 1,746,592 | 1,746,592 | 166,524 | 48,519 | 48,519 |
| Water & Waste Water | 6,449,193 | 6,478,393 | 6,506,687 | 6,537,723 | 6,539,273 |
| Total | 8,195,785 | 8,224,985 | 6,673,211 | 6,586,242 | 6,587,792 |

| User Fee & Service Charges Revenue* | | | | | |
|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Function | 2024 | 2025 | 2026 | 2027 | 2028 |
| Protective Services | 33,351 | 33,351 | 33,351 | 33,351 | 33,351 |
| Transportation Services | 804,019 | 864,865 | 885,605 | 885,605 | 885,605 |
| Environmental Services | 4,016,217 | 4,000,328 | 4,002,152 | 4,003,516 | 4,003,516 |
| Water & Waste Water | 11,238,574 | 11,238,574 | 11,238,574 | 11,238,574 | 11,238,574 |
| Health Services | 61,134 | 61,134 | 61,134 | 61,134 | 61,134 |
| Planning & Development Services | 1,257,042 | 1,322,097 | 1,330,037 | 1,350,917 | 1,350,917 |
| Recreation & Cultural Services | 2,107,625 | 2,117,925 | 2,117,925 | 2,117,925 | 2,117,925 |
| Total | 19,517,962 | 19,638,274 | 19,668,778 | 19,691,022 | 19,691,022 |

*User Fees listed above do not include subsidies for the L.I.F.E & Free Ticket program.

The total operating expenditures excludes Member Municipality debt payments and includes \$4,919,663 in amortization expenditures.

| Operating Expenses | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Function | 2024 | 2025 | 2026 | 2027 | 2028 |
| General Government | 4,346,195 | 3,258,203 | 3,352,827 | 3,489,063 | 3,329,063 |
| Protective Services | 6,025,130 | 5,068,972 | 5,134,730 | 5,151,049 | 5,147,332 |
| Transportation Services | 8,440,244 | 9,272,270 | 9,570,501 | 9,701,615 | 9,787,640 |
| Environmental Services | 9,019,467 | 8,221,786 | 8,210,237 | 8,225,313 | 8,226,057 |
| Water & Waste Water | 15,778,248 | 12,774,891 | 12,659,227 | 12,545,519 | 12,571,776 |
| Health Services | 367,377 | 374,711 | 374,553 | 373,843 | 371,496 |
| Planning & Development Services | 4,660,926 | 3,599,098 | 3,684,893 | 3,235,885 | 3,235,885 |
| Recreation & Cultural Services | 15,202,620 | 15,126,320 | 14,545,289 | 14,604,265 | 14,570,341 |
| Total | 63,840,207 | 57,696,251 | 57,532,257 | 57,326,552 | 57,239,590 |

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, Wastewater Services, and Parks. As these plans become more developed, the SCRD will better be able to predict the expected costs from capital asset purchases and replacement of infrastructure. As a result, the budgeted capital expenditures from 2025-2028 may differ in future financial plans.

| Capital Expenses | | | | | |
|---------------------------------|-------------------|------------------|------------------|------------------|------------------|
| Function | 2024 | 2025 | 2026 | 2027 | 2028 |
| General Government | 967,746 | 161,000 | 174,500 | 161,000 | 161,000 |
| Protective Services | 3,702,071 | 1,438,500 | 207,500 | 467,900 | 136,700 |
| Transportation Services | 1,347,217 | 32,032 | 29,665 | 30,258 | 30,258 |
| Environmental Services | 1,984,293 | 99,140 | 133,742 | 17,201 | 17,201 |
| Water & Waste Water | 27,012,846 | 3,125,810 | 2,872,449 | 3,046,256 | 2,801,756 |
| Health Services | 595,464 | - | - | - | - |
| Planning & Development Services | 75,000 | - | - | 75,000 | - |
| Recreation & Cultural Services | 14,128,652 | 3,982,100 | 1,644,300 | 1,056,200 | 3,286,300 |
| Total | 49,813,289 | 8,838,582 | 5,062,156 | 4,853,815 | 6,433,215 |

Parcel Taxes and User Rates

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

Water

| Regional Water | 2023 | 2024 | Difference |
|----------------|----------|----------|------------|
| User Rate | \$651.49 | \$715.00 | +\$63.51 |
| Parcel Tax | \$392.05 | \$449.99 | +\$57.94 |

| North Pender | 2023 | 2024 | Difference |
|--------------|----------|----------|------------|
| User Rate | \$918.12 | \$965.03 | +\$46.91 |
| Parcel Tax | \$385.33 | \$440.01 | +\$54.68 |

| South Pender | 2023 | 2024 | Difference |
|--------------|----------|----------|------------|
| User Rate | \$762.95 | \$844.97 | +\$82.02 |
| Parcel Tax | \$431.83 | \$515.00 | +\$83.17 |

Garbage and Food Waste

| 2023 | 2024 | Difference |
|----------|----------|------------|
| \$201.26 | \$201.26 | - |

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

Recreation

| | 2023 | 2024 | Difference |
|---------------------------|----------|----------|------------|
| Community Recreation | \$115.52 | \$115.08 | -\$0.44 |
| Pender Harbour Recreation | \$17.07 | \$16.99 | -\$0.08 |

Wastewater

Frontage Fees

| Service | 2023 Rate | 2024 Rate | Difference |
|---------------|-----------|-----------|------------|
| Greaves | \$ 450.00 | \$ 500.00 | \$ 50.00 |
| Woodcreek | \$ 450.00 | \$ 500.00 | \$ 50.00 |
| Sunnyside | \$ 402.00 | \$ 502.00 | \$ 100.00 |
| Jolly Roger | \$ 202.00 | \$ 252.00 | \$ 50.00 |
| Secret Cove | \$ 252.00 | \$ 352.00 | \$ 100.00 |
| Lee Bay | \$ 252.00 | \$ 302.00 | \$ 50.00 |
| Square Bay | \$ 267.00 | \$ 317.00 | \$ 50.00 |
| Langdale | \$ 450.00 | \$ 500.00 | \$ 50.00 |
| Canoe | \$ 474.00 | \$ 524.00 | \$ 50.00 |
| Merrill | \$ 450.00 | \$ 500.00 | \$ 50.00 |
| Curran | \$ 303.00 | \$ 353.00 | \$ 50.00 |
| Roberts Creek | \$ 450.00 | \$ 500.00 | \$ 50.00 |
| Lily Lake | \$ 254.00 | \$ 304.00 | \$ 50.00 |
| Painted Boat | \$ 352.00 | \$ 402.00 | \$ 50.00 |
| Sakinaw | \$ 862.18 | \$ 862.18 | \$ - |

User Fees

| Service | 2023 Rate | 2024 Rate | Difference |
|---------------|-------------|-------------|------------|
| Greaves | \$ 627.81 | \$ 763.61 | \$ 135.80 |
| Woodcreek | \$ 782.45 | \$ 800.74 | \$ 18.29 |
| Sunnyside | \$ 767.59 | \$ 790.62 | \$ 23.03 |
| Jolly Roger | \$ 986.54 | \$ 986.54 | \$ - |
| Secret Cove | \$ 793.52 | \$ 829.96 | \$ 36.44 |
| Lee Bay | \$ 487.67 | \$ 487.67 | \$ - |
| Square Bay | \$ 1,281.02 | \$ 1,281.02 | \$ - |
| Langdale | \$ 1,427.22 | \$ 1,427.22 | \$ - |
| Canoe | \$ 985.31 | \$ 985.31 | \$ - |
| Merrill | \$ 1,948.25 | \$ 1,948.25 | \$ - |
| Curran | \$ 668.38 | \$ 742.68 | \$ 74.30 |
| Roberts Creek | \$ 1,247.10 | \$ 1,307.48 | \$ 60.38 |
| Lily Lake | \$ 992.83 | \$ 1,143.48 | \$ 150.65 |
| Painted Boat | \$ 586.13 | \$ 586.13 | \$ - |
| Sakinaw | \$ 1,323.63 | \$ 1,323.63 | \$ - |

Capital Expenditure Listing

The table below outlines each capital project that has been approved and included in the 2024-2028 Financial Plan.

| Service | Description | Budget |
|--------------------------------------------|------------------------------------------------|-----------|
| 2024 Budget Approvals | | |
| General Government | | |
| Corporate Finance | Budget Software | 234,111 |
| Information Technology | Microsoft Teams Phone Conversion | 88,000 |
| Information Technology | Vehicle Replacement (EV) | 65,000 |
| Protective Services | | |
| Gibsons & District Fire Protection | Interior Door, Fire | 6,700 |
| Gibsons & District Fire Protection | Pumper Apparatus Replacement | 1,699,500 |
| Gibsons & District Fire Protection | Vehicle, Ford E350 | 157,500 |
| Gibsons & District Fire Protection | Hazmat A Suits | 10,500 |
| Roberts Creek Fire Protection | Electrical Panel | 32,000 |
| Roberts Creek Fire Protection | Asphalt Replacement | 10,600 |
| Roberts Creek Fire Protection | Ford F150 | 157,500 |
| Roberts Creek Fire Protection | Strut Rescue Kit Upgrade | 10,700 |
| Halfmoon Bay Fire Protection | Electrical Panel | 4,300 |
| Halfmoon Bay Fire Protection | Emergency Alarm | 17,700 |
| Halfmoon Bay Fire Protection | Unit Heaters | 9,900 |
| Animal Control | Animal Control Vehicle | 100,000 |
| Transportation Services | | |
| Public Transit | Transit Vehicle Replacement | 65,000 |
| Ports Services | Ports Major Capital Projects | 213,586 |
| Environmental Services | | |
| Sechelt Landfill | Sechelt Landfill Contact Water Pond Relocation | 503,988 |
| Sechelt Landfill | Internet Connectivity Improvements | 25,000 |
| Sechelt Landfill | Landfill Vertical Expansion | 152,757 |
| Sechelt Landfill | Sechelt Landfill Site Improvements | 60,000 |
| Water & Waste Water | | |
| North Pender Harbour Water Service | Pneumatic Boring Tool | 5,100 |
| North Pender Harbour Water Service | SCADA Upgrade | 49,826 |
| South Pender Harbour Water Service | SCADA Upgrade | 99,650 |
| South Pender Harbour Water Service | Pneumatic Boring Tool | 10,200 |
| South Pender Harbour Water Service | McNeil Lake Dam Safety Improvments | 53,000 |
| South Pender Harbour Water Service | Heater Replacement | 77,451 |
| Regional Water Services | Chapman Creek Raw Water Pump Station Upgrade | 111,888 |
| Regional Water Services | Pneumatic Boring Tool | 86,700 |
| Regional Water Services | Chapman WTP- Distribution Meters | 104,000 |
| Regional Water Services | Chapman WTP HVAC Replacement | 152,451 |
| Regional Water Services | Covecay Water System Upgrade | 650,000 |
| Regional Water Services | SCADA Upgrade | 351,589 |
| Regional Water Services | Flat Bed Crane Truck & Work Truck | 295,000 |
| Lee Bay Waste Water Plant | Generator Replacement | 81,000 |
| Lee Bay Waste Water Plant | Filter Commissioning | 74,524 |
| Merrill Crescent Waste Water Plant | Merril Crescent Electrical Replacement | 25,000 |
| Planning & Development Services | | |
| Geographic Information Services | Orthophoto Aquisition | 60,000 |
| Civic Addressing | Orthophoto Aquisition | 15,000 |
| Recreation & Cultural Services | | |
| Community Recreation | Valves, Plant Safety | 3,300 |
| Community Recreation | Flooring, Rubber (Change Rooms) | 62,900 |
| Community Recreation | Ground Faults | 2,900 |
| Community Recreation | Brine Pump & Motor | 20,100 |
| Community Recreation | Pump, Chlorine Transfer | 2,600 |
| Community Recreation | Exterior Door, Overhead | 16,200 |
| Community Recreation | SAC Heat Pump Replacement | 188,500 |
| Community Recreation | Lighting, Interior (Pool Area) | 152,700 |
| Community Recreation | Accessibility Hardware (Exterior) | 20,800 |
| Community Recreation | Pump | 25,800 |
| Community Recreation | Court Divider Walls | 171,400 |
| Community Recreation | Drinking Fountain | 4,000 |
| Community Recreation | Faucets | 20,300 |

| | | |
|----------------------|-------------------------------------------------|------------------|
| Community Recreation | Parking Lot, Asphalt | 150,400 |
| Community Recreation | Ground Faults | 7,500 |
| Community Recreation | Faucets | 52,000 |
| Community Recreation | Dehumidifier, Electric | 47,900 |
| Community Recreation | Brine Chiller | 462,600 |
| Community Recreation | Plant Safety Valves | 9,000 |
| Community Recreation | Condenser, Heat Exchanger, and Pump Replacement | 900,000 |
| Community Recreation | Treadmills | 32,400 |
| Community Recreation | Free Weight Equipment | 3,700 |
| Community Parks | Playground | 75,000 |
| Community Parks | AWD Mower Replacement | 20,000 |
| Community Parks | HVAC Upgrade | 40,000 |
| Community Parks | Cliff Gilker Sports Field Irrigation System | 189,407 |
| Community Parks | Truck Replacement | 95,000 |
| Community Parks | Mower Replacement | 70,000 |
| | | <u>8,773,128</u> |

Base Budget Capital Funding

| | | |
|------------------------------------|-------------------------------------------|---------------------|
| | General Government | |
| Information Technology | Information Technology Hardware | 161,000.00 |
| | Water & Waste Water | |
| Regional Water Services | Minor Capital Upgrades | 130,000.00 |
| Regional Water Services | Machinery & Equipment | 20,000.00 |
| Regional Water Services | Hydrant Program | 20,800.00 |
| Regional Water Services | New Connections | 35,859.00 |
| Regional Water Services | Mains Replacement | 1,258,940.00 |
| Regional Water Services | Meter Installations | 100,000.00 |
| South Pender Harbour Water Service | Hydrant Program | 15,000.00 |
| South Pender Harbour Water Service | Meter Installations | 10,000.00 |
| North Pender Harbour Water Service | Hydrant Program | 15,000.00 |
| North Pender Harbour Water Service | Meter Installations | 6,000.00 |
| | Recreation & Cultural Services | |
| Pender Harbour Pool | Annual Gym Equipment Replacement | 10,000.00 |
| | | <u>1,782,599.00</u> |

Projects Continued from 2023

| | | |
|------------------------------------|-------------------------------------------------------|------------|
| | General Government | |
| Admin Offices Building Maintenance | Hybrid Meeting Solutions and Board Room Modifications | 49,195.00 |
| Information Technology | Vehicle (EV) Charging Stations | 20,161.00 |
| Information Technology | Field Road Space Planning | 3,505.00 |
| Information Technology | Server Replacements | 302,000.00 |
| Mason Road Works Yard | Vehicle (EV) Charging Stations | 44,774.00 |
| | Protective Services | |
| Gibsons & District Fire Protection | Hall #1 Gear Washing Machine | 12,193.00 |
| Gibsons & District Fire Protection | Hall #1 Lighting, Exterior | 27,300.00 |
| Gibsons & District Fire Protection | Hall #2 Transformer | 8,300.00 |
| Gibsons & District Fire Protection | Hall #2 Control Panel | 4,400.00 |
| Gibsons & District Fire Protection | Hall #1 Lighting, Interior | 4,799.00 |
| Gibsons & District Fire Protection | Fan, Postive Pressure | 16,100.00 |
| Gibsons & District Fire Protection | Hall #1 Emergency Alarm | 31,800.00 |
| Gibsons & District Fire Protection | Emergency Generator | 150,000.00 |
| Roberts Creek Fire Protection | Exhaust Fan and Electrical Panel | 8,500.00 |
| Roberts Creek Fire Protection | Tablets | 8,000.00 |
| Halfmoon Bay Fire Protection | Rescue 1 Fire Apparatus Replacement | 623,200.00 |
| Emergency Telephone - 911 | Radio Tower | 56,291.00 |
| Emergency Telephone - 911 | Chapman Creek Radio Tower | 467,635.00 |
| Emergency Telephone - 911 | 911 Emergency Communications Equipment Upgrade | 66,653.00 |
| | Transportation Services | |
| Public Transit | Security Improvements | 5,603.00 |
| Maintenance Facility | Security Improvements | 5,603.00 |
| Maintenance Facility | HVAC Maintenance Safety System | 3,000.00 |
| Ports Services | Gambier Harbour Structural Components | 49,988.00 |

| | | |
|-------------------------------------------|-----------------------------------------------------------|--------------|
| Ports Services | Eastbourne Wharhead Repairs | 103,636.00 |
| Ports Services | Halkett Bay Approach | 39,724.00 |
| Ports Services | Hopkins Landing Port Major Replacements | 497,336.00 |
| Ports Services | Keats Landing Float & Dolphins | 93,487.00 |
| Ports Services | West Bay Float | 214,618.00 |
| Environmental Services | | |
| Pender Harbour Transfer Station | Pender Harbour Transfer Station Site Improvements | 825,961.00 |
| Sechelt Landfill | Power Supply Replacement | 264,224.00 |
| Water & Waste Water | | |
| North Pender Harbour Water Service | Emergency Generator | 125,000.00 |
| North Pender Harbour Water Service | Watermain Replacement | 842,821.00 |
| North Pender Harbour Water Service | Customer Relationship Management Tool | 2,500.00 |
| South Pender Harbour Water Service | Customer Relationship Management Tool | 5,000.00 |
| South Pender Harbour Water Service | Watermain Replacement | 588,858.00 |
| South Pender Harbour Water Service | Vehicle Repalcement (Unit #436) | 99,824.00 |
| South Pender Harbour Water Service | McNeil Lake Dam Safety Improvments | 593,232.00 |
| South Pender Harbour Water Service | South Pender Harbour WTP Upgrades | 37,819.00 |
| Regional Water Services | Edwards Lake Dam Safety Improvements | 721,555.00 |
| Regional Water Services | Egmont Water Treatment Plant Filtration Upgrades | 200,000.00 |
| Regional Water Services | Eastbourne Groundwater Supply Expansion | 1,200,000.00 |
| Regional Water Services | Vehicle Purhcases | 148,683.00 |
| Regional Water Services | Chapman Creek Water Treatment UV Upgrade | 2,083,573.00 |
| Regional Water Services | Chapman & Edwards Lake Communication System Upgrades | 50,276.00 |
| Regional Water Services | Vehicle – Strategic Infrastructure Division | 9,319.00 |
| Regional Water Services | Church Road Well | 390,165.00 |
| Regional Water Services | Egmont Water Treatment Plant Filtration Upgrades | 75,000.00 |
| Regional Water Services | Chapman Lake Dam Safety Improvements | 990,269.00 |
| Regional Water Services | Trout Lake Re-Chlorination Station Upgrade | 100,000.00 |
| Regional Water Services | Zone Metering | 250,000.00 |
| Regional Water Services | Valve Stems for Selma 2 Isolation | 66,740.00 |
| Regional Water Services | Generator Purchases | 375,000.00 |
| Regional Water Services | Chaster Well Upgrades | 114,876.00 |
| Regional Water Services | Groundwater Investigation- Langdale | 653,342.00 |
| Regional Water Services | Reed Road Building Repair | 100,000.00 |
| Regional Water Services | Utility Vehicle | 8,814.00 |
| Regional Water Services | Customer Relationship Management Tool | 42,500.00 |
| Regional Water Services | Light Duty Trucks | 48,729.00 |
| Regional Water Services | Exposed Watermain Rehabilitation Chapman Intake Line | 220,000.00 |
| Regional Water Services | Universal Water Meter Installations | 8,926,681.00 |
| Regional Water Services | Reed Rd. Pump Station Zone 4 Improvements | 70,000.00 |
| Regional Water Services | Single Axle Dump Truck | 225,000.00 |
| Regional Water Services | Chapman & Edwards Dam Improvements | 5,890.00 |
| Regional Water Services | Chapman Creek WWTP - Mechanical Equipment Upgrades | 135,000.00 |
| Regional Water Services | Cove Cay Pump Station Rebuild and Access Improvements | 250,000.00 |
| Regional Water Services | Chapman Water Treatment Plant Chlorination System Upgrade | 287,241.00 |
| Woodcreek Park Waste Water Plant | Woodcreek Park-WWTP Collection System Designs | 18,918.00 |
| Woodcreek Park Waste Water Plant | Woodcreek Park WWTP System Upgrade | 906,738.00 |
| Square Bay Waste Water Plant | Square Bay Infiltration Reduction | 13,412.00 |
| Langdale Waste Water Plant | Langdale Wastewater Treatment System Upgrade | 1,024,966.00 |
| Lilly's Lake Waste Water Plant | System Repairs & Upgrades | 15,777.00 |
| Health Services | | |
| Cemetery | Solid Waste Bylaw Implementation | 6,064.00 |
| Cemetery | Seaview Cemetary Expansion | 589,400.00 |
| Recreation & Cultural Services | | |
| Community Recreation | Water Piping, Pump Room | 10,000.00 |
| Community Recreation | Boiler | 6,800.00 |
| Community Recreation | Showers and Eye Wash Station | 105,000.00 |
| Community Recreation | Packaged Rooftop Units | 32,500.00 |
| Community Recreation | Faucets | 7,100.00 |
| Community Recreation | Exterior Door, Glazed | 7,975.00 |
| Community Recreation | Gas-Fired Water Tank | 15,000.00 |

| | | |
|-------------------------|-------------------------------------------------|-------------------|
| Community Recreation | Interior Door, Fire | 12,500.00 |
| Community Recreation | Interior Door, Fire (Chemical Room) | 14,200.00 |
| Community Recreation | Health & Safety Equipment | 16,917.00 |
| Community Recreation | Pumps | 50,200.00 |
| Community Recreation | Signage | 7,300.00 |
| Community Recreation | Dehumidifier | 162,700.00 |
| Community Recreation | Exhaust Fan | 2,404.00 |
| Community Recreation | Faucets | 13,100.00 |
| Community Recreation | SAC Sprinkler System Replacement | 495,856.00 |
| Community Recreation | Expansion Tank | 1,400.00 |
| Community Recreation | Heat Exchangers | 24,800.00 |
| Community Recreation | Boiler, Tot Pool | 1,758.00 |
| Community Recreation | Heat Recovery Ventilator | 56,800.00 |
| Community Recreation | Roof Heat-X Supply/Exhaust Motor | 56,000.00 |
| Community Recreation | Air Handling Units | 124,100.00 |
| Community Recreation | Domestic Hot Water System | 15,270.00 |
| Community Recreation | Heat Exchangers | 24,800.00 |
| Community Recreation | Toilet Partitions | 29,000.00 |
| Community Recreation | GACC Zamboni Replacement | 322,000.00 |
| Community Recreation | Septic Disposal System | 14,500.00 |
| Community Recreation | GACC Package Rooftop Unit Replacement | 375,000.00 |
| Community Recreation | Interior Door, Glass | 7,200.00 |
| Community Recreation | Recreation Capital Requirements | 2,927.00 |
| Community Recreation | Vehicle, Light | 60,100.00 |
| Community Recreation | Pool Valves and Controls | 108,700.00 |
| Community Recreation | Dehumidification Fan | 7,087.00 |
| Community Recreation | Exhaust Fan | 6,400.00 |
| Community Recreation | Sinks | 10,100.00 |
| Community Recreation | SAC Roof Replacement | 556,300.00 |
| Community Recreation | Flooring, Rubber (Change Rooms/Lobby) | 74,001.00 |
| Community Recreation | Expansion Tank | 7,000.00 |
| Community Recreation | GACC Roof Replacement | 2,899,900.00 |
| Community Recreation | Exterior Door, Double (Glass) | 23,252.00 |
| Community Recreation | Interior Door, Fire | 47,600.00 |
| Community Recreation | Sinks | 5,600.00 |
| Community Recreation | Interior Door, Standard | 42,900.00 |
| Community Recreation | Packaged Roof Top Unit #2 | 216,722.00 |
| Community Recreation | DDC | 32,900.00 |
| Community Recreation | Water Treatment Equipment | 540.00 |
| Community Recreation | Supply/Return Air to Air Heat-x | 6,587.00 |
| Community Recreation | Interior Door, Standard | 20,400.00 |
| Community Recreation | Supply Fan Variable Speed Drive | 9,900.00 |
| Community Recreation | Exterior Door | 38,131.00 |
| Community Recreation | Fitness Equipment Replacement | 130,200.00 |
| Pender Harbour Pool | Annual Gym Equipment Replacement | 13,865.00 |
| Pender Harbour Pool | Storage Container | 10,000.00 |
| Community Parks | Halfmoon Bay Community Hall | 3,328,551.00 |
| Community Parks | Park Site Furniture Replacements | 810.00 |
| Community Parks | Rosemary Lane (Keats Island) Erosion Mitigation | 56,250.00 |
| Community Parks | Coopers Green Park Boat Ramp Concrete Repairs | 33,963.00 |
| Community Parks | Solid Waste Bylaw Implementation | 46,150.00 |
| Community Parks | Vinebrook Bridge Replacement | 61,920.00 |
| Community Parks | Garbage Receptacles | 1,746.00 |
| Community Parks | Coopers Green Park Enhancements | 633,238.00 |
| Community Parks | Katherine Lake Water System Replacements | 15,000.00 |
| Community Parks | Coopers Green Park Hall & Parking | 40,389.00 |
| Bicycle & Walking Paths | Lower Road Retaining Wall | 584,183.00 |
| | | <u>37,772,460</u> |

| Capital Wages | |
|--------------------------------------------|-------------------------------------------|
| | Transportation Services |
| Ports Services | 55,636 |
| | Environmental Services |
| Regional Solid Waste | 124,108 |
| Sechelt Landfill | 28,255 |
| | Water & Waste Water |
| North Pender Harbour Water Service | 82,392 |
| South Pender Harbour Water Service | 124,018 |
| Regional Water Services | 897,806 |
| Woodcreek Park Waste Water Plant | 11,963 |
| Lee Bay Waste Water Plant | 11,488 |
| Square Bay Waste Water Plant | 2,743 |
| Langdale Waste Water Plant | 11,963 |
| Merrill Crescent Waste Water Plant | 5,233 |
| Lilly's Lake Waste Water Plant | 2,744 |
| | Recreation & Cultural Services |
| Community Recreation | 102,510 |
| Community Parks | 24,243 |
| | 1,485,102 |
| Total Budgeted Capital Expenditures | 49,813,289 |

***2023 Project Listing Reflects Remaining Funding Available

When determining whether an expenditure 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 2024 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 sizable portion of capital projects in the Financial Plan are a result of projects that are being continued from prior years. The continuation of these projects is the result of the size and nature of some of the projects approved.

Property Tax by Area and Service

| | Area A | Area B | Area D | Area E | Area F | sNGD | DoS | ToG | 2024 Taxation |
|--------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
| General Government | | | | | | | | | |
| 110 General Government | 302,860 | 253,897 | 193,195 | 148,735 | 248,520 | 37,857 | 545,903 | 244,347 | 1,975,314 |
| 121 Grant in Aid - Area A | 47,242 | - | - | - | - | - | - | - | 47,242 |
| 122 Grant in Aid - Area B | - | 33,866 | - | - | - | - | - | - | 33,866 |
| 123 Grant in Aid - Areas E & F | - | - | - | 2,060 | 3,441 | - | - | - | 5,501 |
| 125 Grant in Aid - Community Schools | 1,727 | 1,447 | 1,101 | 848 | 1,417 | - | 3,112 | 1,393 | 11,045 |
| 126 Grant in Aid - Greater Gibsons | - | - | - | 4,407 | 7,363 | - | - | - | 11,770 |
| 127 Grant in Aid - Area D | - | - | 39,925 | - | - | - | - | - | 39,925 |
| 128 Grant in Aid - Area E | - | - | - | 29,246 | - | - | - | - | 29,246 |
| 129 Grant in Aid - Area F | - | - | - | - | 29,138 | - | - | - | 29,138 |
| 130 UBCM/Elections | 59,243 | 49,665 | 37,791 | 29,094 | 48,613 | - | - | - | 224,407 |
| 136 Regional Sustainability | 31,619 | 26,507 | 20,170 | 15,528 | 25,946 | 3,952 | 56,993 | 25,510 | 206,227 |
| 150 Feasibility - Regional | 17 | 15 | 11 | 9 | 14 | 2 | 31 | 14 | 113 |
| 151 Feasibility- Area A | - | - | - | - | - | - | - | - | - |
| 152 Feasibility- Area B | - | - | - | - | - | - | - | - | - |
| 153 Feasibility- Area D | - | - | - | - | - | - | - | - | - |
| 155 Feasibility- Area F | - | - | - | - | 591 | - | - | - | 591 |
| Protective Services | | | | | | | | | |
| 200 Bylaw Enforcement | 133,252 | 111,709 | 85,002 | 65,440 | 109,344 | 16,656 | - | - | 521,404 |
| 204 Halfmoon Bay Smoke Control | - | - | - | - | - | - | - | - | - |
| 206 Robert Creek Smoke Control | - | - | - | - | - | - | - | - | - |
| 210 Gibsons & District Fire Protection | - | - | - | 504,218 | 360,003 | - | - | 830,438 | 1,694,660 |
| 212 Roberts Creek Fire Protection | - | - | 853,549 | - | - | - | - | - | 853,549 |
| 216 Halfmoon Bay Fire Protection | - | 901,097 | - | - | - | - | - | - | 901,097 |
| 218 Egmont & District Fire Protection | 241,359 | - | - | - | - | - | - | - | 241,359 |
| 220 911 Emergency Telephone | 73,660 | 61,751 | 46,988 | 36,175 | 60,444 | 9,207 | 132,771 | 59,429 | 480,425 |
| 222 SCEP | 93,387 | 78,290 | 59,572 | 45,863 | 76,632 | 11,673 | 168,330 | 75,345 | 609,092 |
| 290 Animal Control | - | 15,671 | 11,925 | 9,181 | 10,543 | 2,337 | - | - | 49,656 |
| 291 Keats Island Dog Control | - | - | - | - | 330 | - | - | - | 330 |
| Transportation Services | | | | | | | | | |
| 310 Transit | - | 616,995 | 469,484 | 361,442 | 603,929 | 91,996 | 1,326,598 | 593,788 | 4,064,231 |
| 320 Regional Street Lighting | 11,163 | 9,358 | 7,121 | 5,482 | 9,160 | - | - | - | 42,284 |
| 322 Langdale Street Lighting | - | - | - | - | 2,796 | - | - | - | 2,796 |
| 324 Granthams Street Lighting | - | - | - | - | 2,795 | - | - | - | 2,795 |
| 326 Veterans Street Lighting | - | - | - | 559 | - | - | - | - | 559 |
| 328 Spruce Street Lighting | - | - | 280 | - | - | - | - | - | 280 |
| 330 Woodcreek Street Lighting | - | - | - | 2,019 | - | - | - | - | 2,019 |
| 332 Fircrest Street Lighting | - | - | - | 599 | - | - | - | - | 599 |
| 334 Hydaway Street Lighting | - | 280 | - | - | - | - | - | - | 280 |
| 336 Sunnyside Street Lighting | - | - | - | 1,119 | - | - | - | - | 1,119 |
| 340 Burns Road Street Lighting | - | - | - | - | 577 | - | - | - | 577 |
| 342 Stewart Road Street Lighting | - | - | - | - | 559 | - | - | - | 559 |
| 345 Ports | - | 178,055 | 144,139 | 101,745 | 423,940 | - | - | - | 847,879 |
| 346 Langdale Dock | - | - | - | - | 33,524 | - | - | - | 33,524 |
| Environmental Services | | | | | | | | | |
| 350 Solid Waste | 824,335 | 691,066 | 525,847 | 404,833 | 676,431 | 103,040 | 1,485,859 | 665,074 | 5,376,484 |
| Health Services | | | | | | | | | |
| 400 Cemetery | 21,618 | 18,123 | 13,790 | 10,617 | 17,740 | 2,702 | 38,967 | 17,442 | 141,000 |
| 410 Pender Harbour Health Clinic | 189,012 | - | - | - | - | - | - | - | 189,012 |
| Planning & Development Services | | | | | | | | | |
| 500 Regional Planning | 33,018 | 27,680 | 21,062 | 16,215 | 27,094 | 4,127 | 59,515 | 26,639 | 215,351 |
| 504 Rural Planning | 506,076 | 396,829 | 322,828 | 248,536 | 285,410 | - | - | - | 1,759,679 |
| 510 Civic Addressing | - | - | - | - | - | - | - | - | - |
| 515 Heritage Conservation | - | - | - | - | - | - | - | - | - |
| 520 Building Inspection | - | - | - | - | - | - | - | - | - |
| 531 Economic Development - A | 83,548 | - | - | - | - | - | - | - | 83,548 |
| 532 Economic Development - B | - | 48,230 | - | - | - | - | - | - | 48,230 |
| 533 Economic Development - D | - | - | 43,635 | - | - | - | - | - | 43,635 |
| 534 Economic Development - E | - | - | - | 32,089 | - | - | - | - | 32,089 |
| 535 Economic Development - F | - | - | - | - | 53,632 | - | - | - | 53,632 |
| 540 Hillside | - | - | - | - | - | - | - | - | - |
| Recreation & Cultural Services | | | | | | | | | |
| 615 Community Recreation Facilities | - | 1,106,419 | 711,649 | 648,904 | 898,316 | 232,255 | 2,208,289 | 941,731 | 6,747,563 |
| 625 PH Pool | 651,791 | - | - | - | - | - | - | - | 651,791 |
| 630 Joint Use - School Facilities | 8,029 | 6,731 | 5,122 | 3,943 | 6,588 | - | 14,472 | 6,478 | 51,362 |
| 640 Gibsons Library | - | - | - | 204,683 | 342,002 | - | - | 336,260 | 882,945 |
| 643 Egmont/Pender Harbour Libraray | 65,298 | - | - | - | - | - | - | - | 65,298 |
| 645 Halfmoon Bay Library Service | - | 181,655 | - | - | - | - | - | - | 181,655 |
| 646 Roberts Creek Library Service | - | - | 216,932 | - | - | - | - | - | 216,932 |
| 648 Museum Service | 28,419 | 23,824 | 18,128 | 13,956 | 23,320 | 3,552 | 51,224 | 22,928 | 185,352 |
| 650 Community Parks | 673,062 | 564,249 | 429,349 | 330,542 | 552,300 | - | - | - | 2,549,501 |
| 665 Bike & Walking Paths | - | 41,434 | 25,510 | 23,257 | 32,120 | - | - | - | 122,322 |
| 667 Area A Bike & Walking Paths | 12,484 | - | - | - | - | - | - | - | 12,484 |
| 670 Recreation Programs | 33,625 | 28,189 | 21,450 | 16,513 | 18,963 | 4,203 | 60,609 | 27,129 | 210,682 |
| 680 Dakota Ridge | 35,532 | 29,787 | 22,666 | 17,450 | 29,157 | 4,441 | 64,046 | 28,667 | 231,746 |
| Total | \$ 4,161,376 | \$ 5,502,820 | \$ 4,348,223 | \$ 3,335,308 | \$ 5,022,691 | \$ 528,001 | \$ 6,216,720 | \$ 3,902,612 | \$ 33,017,751 |
| Percentage of Total Taxation | 12.6% | 16.7% | 13.2% | 10.1% | 15.2% | 1.6% | 18.8% | 11.8% | |

Overall Change in Taxation - All Property Classes*

| | Area A | Area B | Area D | Area E | Area F | SNGD | DoS | ToG | Total |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|
| 2023 Taxation by area (PY) | 3,645,342 | 4,868,976 | 3,867,666 | 2,971,732 | 4,362,870 | 454,344 | 5,693,298 | 3,470,548 | \$ 29,334,776 |
| \$ Change | 516,034 | 633,845 | 480,557 | 363,576 | 659,821 | 73,657 | 523,423 | 432,064 | \$ 3,682,975 |
| % Change | 14.16% | 13.02% | 12.42% | 12.23% | 15.12% | 16.21% | 9.19% | 12.45% | 12.55% |

Average Change in Taxation - Residential Property Class

| | Area A** | Area B*** | Area D | Area E | Area F*** | SNGD | DoS | ToG |
|-----------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|--------------|
| Average Residential % Chg* | 11.54% | 11.19% | 10.91% | 9.22% | 13.76% | 10.18% | 6.73% | 8.79% |

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

**excludes Egmont & District Fire Protection

***mainland only for B & F

Area A Islands Taxation Summary

| Function | Area A Taxation | Area A (Non Egmont Fire) | Area A (Egmont Fire) | Islands Portion | 2024 Residential Rate Per \$100,000 of AV* | 2024 Area A Taxation | 2024 % of total budget paid by Islands |
|---------------------------------------|------------------|--------------------------|----------------------|-----------------|--------------------------------------------|----------------------|----------------------------------------|
| 110 General Government | 302,860 | 258,939 | 24,504 | 19,416 | 8.63 | 1,975,314 | 0.98% |
| 121 Grant in Aid - Area A | 47,242 | 40,391 | 3,822 | 3,029 | 1.35 | 47,242 | 6.41% |
| 125 Grant in Aid - Community Schools | 1,727 | 1,476 | 140 | 111 | 0.05 | 11,045 | 1.00% |
| 130 UBCM/AVICC & Elections | 59,243 | 50,651 | 4,793 | 3,798 | 1.69 | 224,407 | 1.69% |
| 136 Regional Sustainability | 31,619 | 27,034 | 2,558 | 2,027 | 0.90 | 206,227 | 0.98% |
| 150 Feasibility - Regional | 17 | 15 | 1 | 1 | 0.00 | 113 | |
| 200 Bylaw Enforcement | 133,252 | 113,928 | 10,781 | 8,543 | 3.80 | 521,404 | 1.64% |
| 218 Egmont & District Fire Protection | 241,359 | 206,357 | 19,528 | 15,473 | 6.88 | 241,359 | 6.41% |
| 220 Emergency Telephone - 911 | 73,660 | 62,978 | 5,960 | 4,722 | 2.10 | 480,425 | 0.98% |
| 222 Sunshine Coast Emergency Planning | 93,387 | 79,844 | 7,556 | 5,987 | 2.66 | 609,092 | 0.98% |
| 320 Regional Street Lighting | 11,163 | 9,544 | 903 | 716 | 0.32 | 42,284 | 1.69% |
| 350 Regional Solid Waste | 824,335 | 704,790 | 66,697 | 52,848 | 23.50 | 5,376,484 | 0.98% |
| 400 Cemetery | 21,618 | 18,483 | 1,749 | 1,386 | 0.62 | 141,000 | 0.98% |
| 410 Pender Harbour Health Clinic | 189,012 | 161,602 | 15,293 | 12,118 | 5.39 | 189,012 | 6.41% |
| 500 Regional Planning | 33,018 | 28,230 | 2,671 | 2,117 | 0.94 | 215,351 | 0.98% |
| 504 Rural Planning | 506,076 | 432,685 | 40,947 | 32,444 | 14.43 | 1,759,679 | 1.84% |
| 510 Civic Addressing | - | - | - | - | - | - | N/A |
| 515 Heritage | - | - | - | - | - | - | N/A |
| 520 Building Inspection | - | - | - | - | - | - | N/A |
| 531 Economic Development - A | 83,548 | 71,432 | 6,760 | 5,356 | 2.38 | 83,548 | 6.41% |
| 625 PH Pool | 651,791 | 595,442 | 56,349 | - | 66.05 | 651,791 | 0.00% |
| 630 Joint Use School Facilities | 8,029 | 6,864 | 650 | 515 | 0.23 | 51,362 | 1.00% |
| 643 Egmont/Pender Harbour Library | 65,298 | 55,829 | 5,283 | 4,186 | 1.86 | 65,298 | 6.41% |
| 648 Museum Funding | 28,419 | 24,297 | 2,299 | 1,822 | 0.81 | 185,352 | 0.98% |
| 650 Community Parks | 673,062 | 575,454 | 54,457 | 43,150 | 19.19 | 2,549,501 | 1.69% |
| 667 Area A Bike & Walking Paths | 12,484 | 10,674 | 1,010 | 800 | 1.19 | 12,484 | 6.41% |
| 670 Recreation Programs - Regional | 33,625 | 28,749 | 2,721 | 2,156 | 0.96 | 210,682 | 1.02% |
| 680 Dakota Ridge Recreation Area | 35,532 | 30,379 | 2,875 | 2,278 | 1.01 | 231,746 | 0.98% |
| Total | 4,161,376 | | | 224,999 | | | 5.4% |

| | |
|--------------------|---------------|
| 2023 Taxation (PY) | \$ 193,690 |
| \$ Change | 31,309 |
| % Change | 16.16% |

*NOTE: Residential rate for [667] Bicycle and Walking Paths applicable to assessed improvements only.

Area B Islands Taxation Summary

| Function | Area B Taxation | Islands portion | Mainland Portion | Island Residential Rate per \$100K | Mainland Portion Excluding Utilities | Utilities |
|---------------------------------------|------------------|-----------------|------------------|------------------------------------|--------------------------------------|----------------|
| 110 General Government | 253,897 | 16,416 | 237,481 | 8.63 | 199,609 | 37,872 |
| 122 Grant in Aid - B | 33,866 | 2,190 | 31,676 | 1.15 | 26,625 | 5,052 |
| 125 Grant in Aid - Community Schools | 1,447 | 94 | 1,354 | 0.05 | 1,138 | 216 |
| 130 UBCM/AVICC & Elections | 49,665 | 3,211 | 46,454 | 1.69 | 39,046 | 7,408 |
| 136 Regional Sustainability | 26,507 | 1,714 | 24,793 | 0.90 | 20,840 | 3,954 |
| 200 Bylaw Enforcement | 111,709 | 7,223 | 104,487 | 3.80 | 87,824 | 16,663 |
| 204 Halfmoon Bay Smoke Control | - | - | - | - | - | - |
| 216 HB VFD | 901,097 | - | 901,097 | - | 757,396 | 143,701 |
| 220 Emergency Telephone - 911 | 61,751 | 3,993 | 57,759 | 2.10 | 48,548 | 9,211 |
| 222 Sunshine Coast Emergency Planning | 78,290 | 5,062 | 73,228 | 2.66 | 61,550 | 11,678 |
| 290 Animal Control | 15,671 | 1,013 | 14,658 | 0.53 | 12,321 | 2,338 |
| 310 Public Transit | 616,995 | 39,893 | 577,102 | 20.98 | 485,070 | 92,032 |
| 320 Regional Street Lighting | 9,358 | 605 | 8,753 | 0.32 | 7,357 | 1,396 |
| 334 Hydaway St Lighting | 280 | - | 280 | - | 235 | 45 |
| 345 Ports | 178,055 | 11,512 | 166,542 | 6.05 | 139,983 | 26,559 |
| 350 Regional Solid Waste | 691,066 | 44,682 | 646,384 | 23.50 | 543,303 | 103,081 |
| 400 Cemetery | 18,123 | 1,172 | 16,952 | 0.62 | 14,248 | 2,703 |
| 500 Regional Planning | 27,680 | 1,790 | 25,890 | 0.94 | 21,762 | 4,129 |
| 504 Rural Planning | 396,829 | - | 396,829 | - | 333,545 | 63,284 |
| 510 Civic Addressing | - | - | - | - | - | - |
| 515 Heritage | - | - | - | - | - | - |
| 520 Building Inspection | - | - | - | - | - | - |
| 532 Economic Development - Area B | 48,230 | 3,118 | 45,112 | 1.64 | 37,918 | 7,194 |
| 540 Hillside | - | - | - | - | - | - |
| 615 Community Recreation Facilities | 1,106,419 | - | 1,106,419 | - | 929,974 | 176,444 |
| 630 Joint Use School Facilities | 6,731 | 435 | 6,296 | 0.23 | 5,292 | 1,004 |
| 645 Halfmoon Bay Library Service | 181,655 | - | 181,655 | - | 152,686 | 28,969 |
| 648 Museum Funding | 23,824 | 1,540 | 22,284 | 0.81 | 18,730 | 3,554 |
| 650 Community Parks | 564,249 | 36,482 | 527,766 | 19.19 | 443,602 | 84,165 |
| 665 Bicycle & Walking Paths | 41,434 | 1,206 | 40,228 | 0.63 | 33,813 | 6,415 |
| 670 Recreation Programs - Regional | 28,189 | 1,823 | 26,366 | 0.96 | 22,162 | 4,205 |
| 680 Dakota Ridge Recreation Area | 29,787 | 1,926 | 27,862 | 1.01 | 23,418 | 4,443 |
| | 5,502,806 | 187,100 | 5,315,706 | | 4,467,992 | 847,714 |
| | | 3.4% | 96.6% | | | |
| 2023 Taxation (PY) | | 163,294 | 4,711,250 | | 3,962,790 | 748,460 |
| \$ Change | | 23,806 | 604,456 | | 505,202 | 99,254 |
| % Change | | 14.58% | 12.83% | | 12.75% | 13.26% |
| Average Residential % Change | | 14.38% | | | | |

*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 | Islands Residential Rate Per \$100,000 of AV | Mainland Portion Excluding Major Ind. | Major Industrial | 2024 Area F Taxation | 2024 % of total budget paid by Islands | 2024 % of total budget paid by Major Industrial |
|--------------------------------------------|------------------|------------------|------------------|----------------------------------------------|---------------------------------------|------------------|----------------------|----------------------------------------|-------------------------------------------------|
| 110 General Government | 248,520 | 77,717 | 170,803 | 8.63 | 139,806 | 30,937 | 1,975,314 | 3.93% | 1.57% |
| 123 Grant in Aid - E&F | 3,441 | 1,076 | 2,365 | 0.12 | 1,936 | 429 | 5,501 | 19.56% | 7.80% |
| 125 Grant in Aid - Community Schools | 1,417 | 443 | 974 | 0.05 | 797 | 177 | 11,045 | 4.01% | 1.60% |
| 126 Greater Gibson Community Participation | 7,363 | 2,303 | 5,061 | 0.26 | 4,142 | 918 | 11,770 | 19.56% | 7.80% |
| 129 Grant in Aid - Area F | 29,138 | 9,112 | 20,026 | 1.01 | 16,392 | 3,634 | 29,138 | 31.27% | 12.47% |
| 130 UBC/MAVICC & Elections | 48,613 | 15,202 | 33,411 | 1.69 | 27,348 | 6,063 | 224,407 | 6.77% | 2.70% |
| 136 Regional Sustainability | 25,946 | 8,114 | 17,832 | 0.90 | 14,596 | 3,236 | 206,227 | 3.93% | 1.57% |
| 200 Bylaw Enforcement | 109,344 | 34,194 | 75,150 | 3.80 | 61,512 | 13,638 | 521,404 | 6.56% | 2.62% |
| 210 Gibsons & District Fire Protection | 360,003 | - | 360,003 | - | 360,003 | - | 1,694,660 | 0.00% | 0.00% |
| 220 Emergency Telephone - 911 | 60,444 | 18,902 | 41,542 | 2.10 | 34,003 | 7,539 | 480,425 | 3.93% | 1.57% |
| 222 Sunshine Coast Emergency Planning | 76,632 | 23,964 | 52,667 | 2.66 | 43,109 | 9,558 | 609,032 | 3.93% | 1.57% |
| 290 Animal Control | 10,543 | - | 10,543 | - | 8,629 | 1,913 | 49,656 | 0.00% | 3.85% |
| 291 Keats Island Dog Control | 330 | 330 | - | 0.04 | - | - | 330 | 100.00% | 0.00% |
| 310 Public Transit | 603,929 | 188,861 | 415,068 | 20.98 | 339,743 | 75,325 | 4,064,231 | 4.65% | 1.85% |
| 320 Regional Street Lighting | 9,160 | 2,865 | 6,295 | 0.32 | 5,153 | 1,142 | 42,284 | 6.77% | 2.70% |
| 322 Langdale St Lighting | 2,796 | - | 2,796 | - | 2,796 | - | 2,796 | 0.00% | 0.00% |
| 324 Granthams St Lighting | 2,795 | - | 2,795 | - | 2,795 | - | 2,795 | 0.00% | 0.00% |
| 340 Burns Rd St Lighting | 577 | - | 577 | - | 577 | - | 577 | 0.00% | 0.00% |
| 342 Steward Rd St Lighting | 559 | - | 559 | - | 559 | - | 559 | 0.00% | 0.00% |
| 345 Ports | 423,940 | 132,575 | 291,365 | 14.73 | 238,489 | 52,876 | 847,879 | 15.64% | 6.24% |
| 346 Langdale Dock | 33,524 | 33,524 | - | 3.72 | - | - | 33,524 | 100.00% | 0.00% |
| 350 Regional Solid Waste | 676,431 | 211,534 | 464,897 | 23.50 | 380,529 | 84,368 | 5,376,484 | 3.93% | 1.57% |
| 400 Cemetery | 17,740 | 5,548 | 12,192 | 0.62 | 9,979 | 2,213 | 141,000 | 3.93% | 1.57% |
| 500 Regional Planning | 27,094 | 8,473 | 18,621 | 0.94 | 15,242 | 3,379 | 215,351 | 3.93% | 1.57% |
| 504 Rural Planning | 285,410 | - | 285,410 | - | 233,615 | 51,795 | 1,759,679 | 0.00% | 2.94% |
| 510 Civic Addressing | - | - | - | - | - | - | - | 0.00% | 0.00% |
| 515 Heritage | - | - | - | - | - | - | - | 0.00% | 0.00% |
| 520 Building Inspection | - | - | - | - | - | - | - | 0.00% | 0.00% |
| 535 Economic Development - Area F | 53,632 | 16,772 | 36,860 | 1.86 | 30,171 | 6,689 | 53,632 | 31.27% | 12.47% |
| 540 Hillside | - | - | - | - | - | - | - | 0.00% | 0.00% |
| 615 Community Recreation Facilities | 898,316 | - | 898,316 | - | 596,545 | 301,771 | 6,747,563 | 0.00% | 4.47% |
| 630 Joint Use School Facilities | 6,588 | 2,060 | 4,528 | 0.23 | 3,706 | 822 | 51,362 | 4.01% | 1.60% |
| 640 Gibson & Area Library | 342,002 | 106,951 | 235,051 | 11.88 | 192,395 | 42,656 | 882,945 | 12.11% | 4.83% |
| 648 Museum Funding | 23,320 | 7,293 | 16,027 | 0.81 | 13,119 | 2,909 | 185,352 | 3.93% | 1.57% |
| 650 Community Parks | 552,300 | 172,715 | 379,584 | 19.19 | 310,638 | 68,886 | 2,549,501 | 6.77% | 2.70% |
| 665 Bicycle & Walking Paths | 32,120 | - | 32,120 | - | 21,330 | 10,790 | 122,322 | 0.00% | 8.82% |
| 670 Recreation Programs - Regional | 18,963 | - | 18,963 | - | 15,522 | 3,441 | 210,682 | 0.00% | 1.63% |
| 680 Dakota Ridge Recreation Area | 23,157 | 9,118 | 20,039 | 1.01 | 16,402 | 3,637 | 231,746 | 3.93% | 1.57% |
| 5,022,085 | 1,089,645 | 3,332,440 | | | 3,141,638 | 790,802 | | | |
| | | 21.7% | 78.3% | | | | | | |
| 2023 Taxation (PY) | \$ 948,168 | \$ 3,410,282 | | | \$ 2,740,307 | \$ 669,975 | | | |
| \$ Change | 141,477 | 522,158 | | | 401,331 | 120,826 | | | |
| % Change | 14.92% | 15.31% | | | 14.65% | 18.03% | | | |
| Average Residential % Change - Keats | | 9.73% | | | | | | | |
| Average Residential % Change - Gambier | | 15.70% | | | | | | | |

Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCR D services (excluding local street lighting and wastewater 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 2024 Budget | | | | | | | | |
|---------------------------------------------------------------------|--------------------------------------------|------------------------------|--------------------------|-------------------------|------------------------------|------------------------|----------------------------------------------|--------------------|
| Rural Areas & Member Municipalities (*excludes defined rural areas) | | | | | | | | |
| | Area A - Egmont / Pender Harbour* | Area B - Halfmoon Bay* | Area D - Robets Creek | Area E - Elphinstone | Area F - West Howe Sound* | District of Sechelt | shisháht Nation Government District | Town of Gibsons |
| 2024 Average Residential Property Value | \$625,405 | \$1,104,636 | \$1,355,872 | \$963,209 | \$1,074,179 | \$939,546 | \$567,634 | \$914,798 |
| % Improvements | 24.9% | 30.9% | 31.9% | 38.3% | 31.2% | 34.2% | 30.4% | 29.2% |
| 2023 Average Residential Property Value | \$623,045 | \$1,127,905 | \$1,361,117 | \$989,148 | \$1,059,701 | \$979,184 | \$572,933 | \$932,804 |
| % Improvements | 23.7% | 29.1% | 30.7% | 36.6% | 30.5% | 33.3% | 28.3% | 28.2% |
| Increase / (Decrease) in Property Value | \$2,360 | -\$23,269 | -\$5,245 | -\$25,939 | \$14,478 | -\$39,638 | -\$5,299 | -\$18,006 |
| % Change | 0.38% | -2.06% | -0.39% | -2.62% | 1.37% | -4.05% | -0.92% | -1.93% |
| 2024 Taxation & User Fees | | | | | | | | |
| General | \$ 580.43 | \$ 1,341.09 | \$ 1,700.82 | \$ 1,231.26 | \$ 1,365.98 | \$ 595.60 | \$ 382.85 | \$ 688.60 |
| Fire Protection | - | 447.81 | 529.64 | 282.62 | 315.18 | - | - | 268.41 |
| Rec. Facilities & Bike Paths** | 168.21 | 349.54 | 555.66 | 394.74 | 440.22 | 371.75 | 224.60 | 361.96 |
| User Fees & Parcel Taxes | 16.99 | 1,481.34 | 1,481.34 | 1,481.34 | 1,481.34 | 1,280.08 | 1,280.08 | 115.08 |
| Total SCR D Taxation/User Fees | \$ 765.63 | \$ 3,619.78 | \$ 4,267.46 | \$ 3,389.97 | \$ 3,602.72 | \$ 2,247.44 | \$ 1,887.52 | \$ 1,434.05 |
| 2023 Taxation & User Fees | | | | | | | | |
| General | \$ 505.24 | \$ 1,193.00 | \$ 1,494.37 | \$ 1,107.68 | \$ 1,179.28 | \$ 534.62 | \$ 333.84 | \$ 615.75 |
| Fire Protection | - | 412.43 | 491.14 | 257.24 | 275.59 | - | - | 242.59 |
| Rec. Facilities & Bike Paths** | 165.94 | 317.86 | 526.56 | 382.66 | 409.96 | 371.71 | 217.49 | 354.11 |
| User Fees & Parcel Taxes | 17.07 | 1,360.32 | 1,360.32 | 1,360.32 | 1,360.32 | 1,159.06 | 1,159.06 | 115.52 |
| Total SCR D Taxation/User Fees | \$ 688.25 | \$ 3,283.61 | \$ 3,872.39 | \$ 3,107.90 | \$ 3,225.15 | \$ 2,065.39 | \$ 1,710.39 | \$ 1,327.96 |
| Increase / (Decrease) in Taxation / Fees | \$ 77.38 | \$ 336.17 | \$ 395.08 | \$ 282.06 | \$ 377.57 | \$ 182.04 | \$ 177.13 | \$ 106.09 |
| % Change | 11.24% | 10.24% | 10.20% | 9.08% | 11.71% | 8.81% | 10.36% | 7.99% |

**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 |
| 2024 Average Residential Property Value | \$643,287 | \$1,044,572 | \$1,014,267 | \$1,365,690 | \$692,741 | \$914,798 |
| 2023 Average Residential Property Value | \$643,626 | \$1,019,769 | \$996,247 | \$1,348,586 | \$669,861 | \$932,804 |
| Increase / (Decrease) in Property Value | -\$339 | \$24,803 | \$18,020 | \$17,104 | \$22,880 | -\$18,006 |
| % Change | -0.05% | 2.43% | 1.81% | 1.27% | 3.42% | -1.93% |
| 2024 Taxation & User Fees | | | | | | |
| General | \$ 597.03 | \$ 969.45 | \$ 941.33 | \$ 1,370.86 | \$ 736.31 | \$ 973.65 |
| Fire Protection | 511.95 | - | - | - | - | - |
| Rec. Facilities & Bike Paths** | 173.02 | 280.95 | 272.80 | 8.74 | - | - |
| User Fees & Parcel Taxes | 1,181.99 | 1,421.99 | 1,376.99 | - | - | 1,165.00 |
| Total SCR D Taxation/User Fees | \$ 2,463.99 | \$ 2,672.39 | \$ 2,591.11 | \$ 1,379.60 | \$ 736.31 | \$ 2,138.65 |
| 2023 Taxation & User Fees | | | | | | |
| General | \$ 521.93 | \$ 826.95 | \$ 807.87 | \$ 1,201.88 | \$ 636.38 | \$ 887.30 |
| Fire Protection | 476.68 | - | - | - | - | - |
| Rec. Facilities & Bike Paths** | 171.42 | 271.60 | 265.34 | 4.27 | - | - |
| User Fees & Parcel Taxes | 1,060.61 | 1,320.52 | 1,211.85 | - | - | 1,043.54 |
| Total SCR D Taxation/User Fees | \$ 2,230.64 | \$ 2,419.07 | \$ 2,285.06 | \$ 1,206.15 | \$ 636.38 | \$ 1,930.84 |
| Increase / (Decrease) in Taxation / Fees | \$ 233.35 | \$ 253.32 | \$ 306.06 | \$ 173.44 | \$ 99.94 | \$ 207.80 |
| % Change | 10.46% | 10.47% | 13.39% | 14.38% | 15.70% | 10.76% |

**taxed on assessed improvements only

Tax rates are subject to change on release of the 2024 revised assessment roll in March.



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 February, 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 SCRD toward the Board's 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 SCR D is its own fund.

The SCR D 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

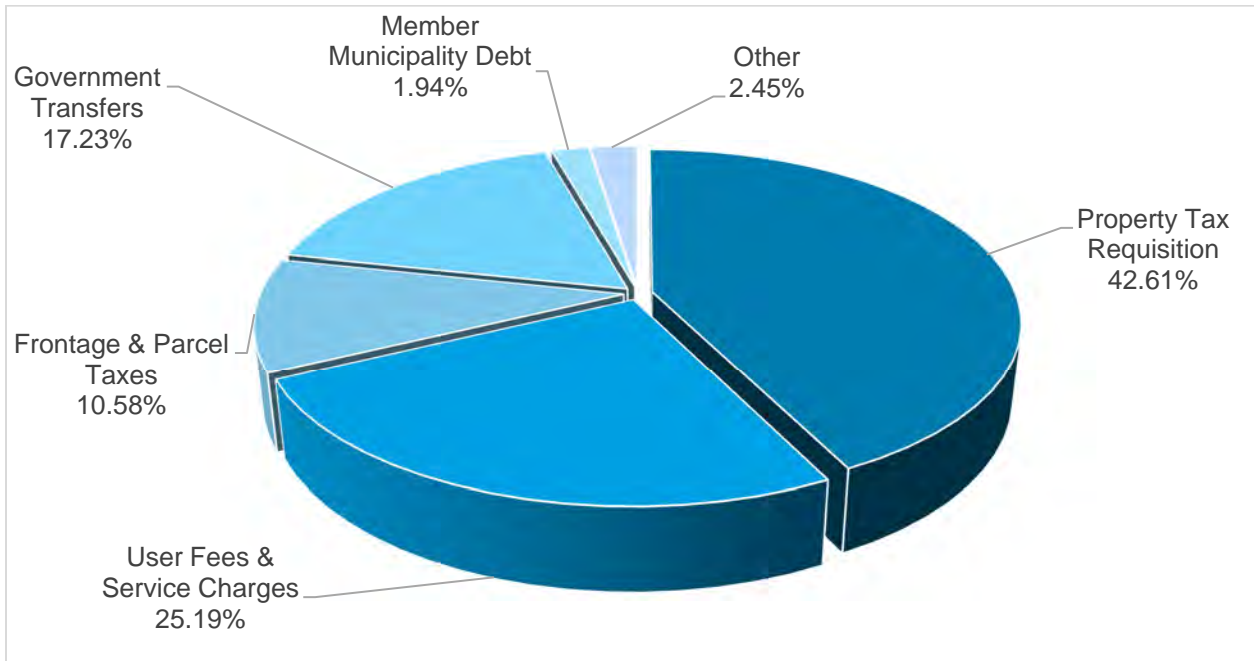
Segmented Reporting

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 2024 budget includes budgeted revenues of \$77.4 million of which 42.6%, or \$33 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 make up 2.45% of revenues in 2024 and include capital donations, external recoveries, grants in lieu of taxes, investment income, and revenues collected from Municipal Finance Authority Actuarial Adjustments from income earned on sinking debt funds.

Property Tax Requisition Revenue

As the SCRD is not a formal taxing jurisdiction, property taxation is requisitioned to the province of British Columbia's Surveyor of Taxes and the Municipalities. Taxation values and rates are derived based on a homeowner's property assessed value and its property classification. 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. Each service has its own individual tax rate.

User Fees and Service Charges Revenue

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

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

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.

Other Sources

The table below represents the “other sources and uses of funds” not classified as revenue and/or expenditures for accounting purposes.

| Source/Use of Fund | Amount |
|----------------------------------------------|--------------|
| Debt Principal Repayment | 3,266,749 |
| Debt Proceeds | (17,712,015) |
| Hillside Development Costs | 104,055 |
| Landfill Closure & Post Closure Expenditures | 3,219,886 |
| Prior Year Surplus/Deficit | (73,212) |
| Temporary Internal Financing | 820,759 |
| Transfer to/from Appropriated Surplus | (1,683,549) |
| Transfer to/from Capital Fund | (4,032,236) |
| Transfer to/from Reserve Fund | (14,437,766) |
| Transfer to/(from) Unfunded Liability | (2,319,886) |
| Unfunded Amortization | (4,919,663) |

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 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.

| Divisions | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Net Increase (Reduction) 2023 to 2024 |
|-----------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------------------------|
| Office of the CAO | 2.00 | 2.00 | 2.00 | 2.83 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Human Resource Services | 3.60 | 4.25 | 4.60 | 4.60 | 4.87 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.13 |
| Administration and Legislative Services | | | | | | | | | | | |
| Senior Management | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administration | 2.80 | 3.30 | 4.30 | 4.30 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | - |
| Legislative Services | 5.00 | 3.00 | 2.71 | 3.95 | 4.75 | 5.80 | 6.00 | 6.20 | 6.00 | 6.00 | 1.05 |
| | 8.80 | 7.30 | 8.01 | 9.25 | 9.55 | 10.60 | 10.80 | 11.00 | 10.80 | 10.80 | 1.05 |
| Corporate Services | | | | | | | | | | | |
| Senior Management/Admin Asst. | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Financial Services | 9.20 | 9.20 | 9.40 | 9.70 | 10.28 | 11.50 | 12.00 | 12.00 | 12.00 | 12.00 | 1.22 |
| Purchasing and Risk Management | 3.00 | 3.00 | 3.00 | 3.00 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | - |
| Asset Management | 1.80 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Information Technology and GIS Services | 8.80 | 8.80 | 9.38 | 9.80 | 9.83 | 9.95 | 9.80 | 9.80 | 9.80 | 9.80 | 0.12 |
| | 24.80 | 25.00 | 25.78 | 26.50 | 27.41 | 28.75 | 29.10 | 29.10 | 29.10 | 29.10 | 1.34 |
| Infrastructure Services | | | | | | | | | | | |
| Senior Management/Admin Asst. | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Strategic Infrastructure Initiatives | - | 0.50 | 7.00 | 7.50 | 7.50 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | (0.50) |
| Utility Services | 32.12 | 34.54 | 34.85 | 37.19 | 38.83 | 41.22 | 42.69 | 42.69 | 41.69 | 41.69 | 2.39 |
| Solid Waste Services | 11.69 | 12.27 | 13.09 | 13.14 | 13.45 | 14.57 | 14.69 | 14.69 | 14.09 | 14.09 | 1.12 |
| | 45.81 | 49.31 | 56.94 | 59.83 | 61.78 | 64.79 | 66.38 | 66.38 | 64.78 | 64.78 | 3.01 |
| Planning & Development Services | | | | | | | | | | | |
| Sustainability Services | - | - | 1.00 | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 | 1.33 | - |
| Senior Management/Admin Asst. | 1.90 | 1.40 | 1.90 | 1.90 | 2.00 | 2.10 | 1.90 | 1.90 | 1.90 | 1.90 | 0.10 |
| Planning and Development Services | 8.00 | 6.00 | 7.00 | 8.00 | 8.75 | 10.50 | 11.00 | 10.50 | 9.00 | 9.00 | 1.75 |
| Building Services | 6.00 | 6.00 | 6.00 | 6.75 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | - |
| Protective Services | 7.00 | 9.60 | 11.40 | 13.20 | 15.56 | 18.34 | 15.71 | 15.71 | 15.71 | 15.71 | 2.78 |
| | 22.90 | 23.00 | 27.30 | 31.18 | 34.64 | 39.27 | 36.94 | 36.44 | 34.94 | 34.94 | 4.63 |
| Community Services | | | | | | | | | | | |
| Transit and Fleet Services | 33.41 | 34.94 | 37.37 | 38.07 | 38.96 | 40.44 | 41.91 | 41.72 | 41.72 | 41.72 | 1.48 |
| Recreation and Community Partnerships | 28.20 | 29.20 | 29.20 | 29.20 | 28.90 | 28.13 | 28.13 | 28.13 | 28.13 | 28.13 | (0.77) |
| Ports Services | - | 0.40 | 0.90 | 0.90 | 0.98 | 1.14 | 0.92 | 0.90 | 0.90 | 0.90 | 0.16 |
| Pender Harbour Recreation | 4.25 | 3.25 | 3.42 | 3.42 | 3.42 | 4.31 | 4.31 | 4.31 | 4.31 | 4.31 | 0.89 |
| Facility Services | 15.64 | 16.15 | 16.56 | 16.61 | 16.72 | 18.36 | 17.89 | 17.89 | 17.89 | 17.89 | 1.64 |
| Parks | 8.62 | 10.20 | 10.41 | 12.20 | 12.82 | 12.96 | 12.80 | 12.80 | 12.80 | 12.80 | 0.14 |
| Senior Management/Admin Asst. | | 1.00 | 1.00 | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| | 90.12 | 95.14 | 98.86 | 101.90 | 103.80 | 107.34 | 107.96 | 107.75 | 107.75 | 107.75 | 3.54 |
| Total Full Time Equivalent Positions | 198.03 | 206.00 | 223.50 | 236.09 | 245.05 | 258.75 | 259.19 | 258.68 | 255.38 | 255.38 | 13.71 |

2.00 Full year impact of new FTEs approved in 2023
8.38 New Permanent FTE's Approved in 2024
-1.17 Temporary FTE's Approved prior to 2023
1.48 Temporary FTE's approved in 2023
3.02 Temporary FTE's approved in 2024

Net Change 13.71

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 eight 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.

Support Services Summary

| | 2020 | 2021 | 2022 | 2023 | 2024 | Difference 2023 to 2024 | % |
|------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|--------------|
| 110 General Government | 702,711 | 910,603 | 842,508 | 963,729 | 1,045,695 | 81,966 | 7.84% |
| 113 Finance (Includes Asset Mgmt. & Purchasing) | 1,620,322 | 1,692,147 | 1,760,214 | 1,980,149 | 2,243,605 | 263,456 | 14.97% |
| 114 Field Rd | 487,131 | 502,199 | 510,306 | 522,646 | 530,510 | 7,864 | 1.54% |
| 115 Human Resources | 714,168 | 725,929 | 755,915 | 766,029 | 824,511 | 58,482 | 7.74% |
| 117 Information Technology | 1,141,040 | 1,178,252 | 1,271,807 | 1,473,260 | 1,608,381 | 135,121 | 10.62% |
| 135 Corporate Sustainability | 46,764 | 48,176 | 51,113 | 55,809 | 68,238 | 12,429 | 24.32% |
| 315 Mason Road Works Yard | - | - | 16,000 | 66,361 | 5,925 | (60,436) | -91.07% |
| 506 Property Information Mapping Services | 318,629 | 308,721 | 316,255 | 332,374 | 333,467 | 1,093 | 0.35% |
| Total | 5,030,765 | 5,366,027 | 5,524,118 | 6,160,357 | 6,660,332 | 499,975 | 8.12% |
| Change from Prior Year | 500,679 | 335,262 | 158,091 | 636,239 | 499,975 | | |
| % Change from Prior Year | 11.05% | 6.66% | 2.95% | 11.52% | 8.12% | | |

Current Reserve Funds

*The charts and information below are accurate as of February 22, 2024

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 SCR D 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 2024.

| Bylaw | Description | 2024 Opening Balance | Budgeted Transfers | 2023 Ending | | Unbudgeted Commitments | Uncommitted Balance after unbudgeted Commitments |
|------------------------------------|--------------------------------------------------|-------------------------|--------------------------|-------------------------|-----------------------|------------------------|--------------------------------------------------|
| | | | | Uncommitted Balance | Uncommitted Balance | | |
| General | | | | | | | |
| 504 | Administration - Capital | \$ 697.13 | 0 | \$ 697.13 | | | 697.13 |
| 495 | Administration - Vehicle Acquisition | 47,524.19 | 0 | 47,524.19 | | | 47,524.19 |
| 648 | Administration - Operating | 902,208.44 | (214,000.00) | 688,208.44 | (100,000.00) | | 588,208.44 |
| 648 | Administration - Operating (Risk Management) | 39,556.24 | 10,000.00 | 49,556.24 | | | 49,556.24 |
| 648 | Finance - Operating | 757,869.72 | (325,000.00) | 432,869.72 | (150,000.00) | | 282,869.72 |
| 496 | Office Building Upgrades - Capital | 302,718.83 | (161.00) | 302,557.83 | | | 302,557.83 |
| 743 | Office Building Upgrades - Operating | 241,499.11 | (4,500.00) | 236,999.11 | | | 236,999.11 |
| 648 | Human Resources - Operating | 390,538.93 | (52,000.00) | 338,538.93 | (120,000.00) | | 218,538.93 |
| | Purchasing & Risk Management-Operating | 178,797.77 | (108,000.00) | 70,797.77 | | | 70,797.77 |
| 504 | Information Services - Capital | 643,151.61 | (233,162.00) | 409,989.61 | (409,990) | | - |
| 648 | Information Services - Operating | 368,738.71 | (242,500.00) | 126,238.71 | | | 126,238.71 |
| 648 | Area D Grant in Aid - Operating | 3,603.67 | 0 | 3,603.67 | | | 3,603.67 |
| 648 | Elections - Operating | 115,130.98 | 14,000.00 | 129,130.98 | | | 129,130.98 |
| 648 | Corporate Sustainability - Operating | 131,688.09 | 0 | 131,688.09 | | | 131,688.09 |
| 648 | Regional Sustainability - Operating | 124,648.77 | (18,928.00) | 105,720.77 | | | 105,720.77 |
| | Feasibility Studies - Area B | - | 0 | - | | | - |
| | Feasibility Studies - Area D | - | 0 | - | | | - |
| | Feasibility Studies - Area F | 2,500.00 | (2,500.00) | - | | | - |
| 649 | Bylaw Enforcement - Vehicle Acquisition | 30,568.44 | 0 | 30,568.44 | | | 30,568.44 |
| 677 | Bylaw Enforcement - Operating | 245,465.04 | (35,000.00) | 210,465.04 | | | 210,465.04 |
| 744 | Halfmoon Bay Smoke Control - Operating | 1,736.12 | (1,196.00) | 540.12 | | | 540.12 |
| 650 | Roberts Creek Smoke Control - Operating | 13,568.31 | (1,192.00) | 12,376.31 | | | 12,376.31 |
| 497 | Gibsons and District Fire Protection - Land | 46,795.63 | 0 | 46,795.63 | | | 46,795.63 |
| 489 | Gibsons and District Fire Protection - Capital | 1,129,678.22 | (300,133.00) | 829,545.22 | (829,545) | | - |
| 678 | Gibsons and District Fire Protection - Operating | 130,408.41 | (78,854.00) | 51,554.41 | | | 51,554.41 |
| 490 | Roberts Creek Fire Protection - Capital | 713,487.78 | (22,900.00) | 690,587.78 | (690,588) | | - |
| 679 | Roberts Creek Fire Protection - Operating | 107,029.17 | (57,551.00) | 49,478.17 | | | 49,478.17 |
| 491 | Halfmoon Bay Fire Protection - Capital | 749,596.07 | 161,693.00 | 911,289.07 | (911,289) | | - |
| 745 | Halfmoon Bay Fire Protection - Operating | 353,811.40 | (258,000.00) | 95,811.40 | | | 95,811.40 |
| 601 | Egmont Fire Protection - Capital | 155,580.62 | 15,000.00 | 170,580.62 | (170,581) | | - |
| 746 | Egmont Fire Protection - Operating | 250,631.72 | (1,500.00) | 249,131.72 | | | 249,131.72 |
| 492 | Emergency Telephone 911 - Capital | 960,149.55 | (480,779.00) | 479,370.55 | | | 479,370.55 |
| 747 | Emergency Telephone 911 - Operating | 80,609.30 | 0 | 80,609.30 | | | 80,609.30 |
| 493 | Sunshine Coast Emergency Planning - Capital | 40,256.19 | 0 | 40,256.19 | | | 40,256.19 |
| 748 | Sunshine Coast Emergency Planning - Operating | 87,966.50 | (45,000.00) | 42,966.50 | | | 42,966.50 |
| 651 | Animal Control - Vehicle Acquisition | 61,033.61 | (58,000.00) | 3,033.61 | | | 3,033.61 |
| 680 | Animal Control - Operating | 200,948.28 | (42,000.00) | 158,948.28 | | | 158,948.28 |
| 529 | Transit - Capital | 213.09 | 0 | 213.09 | | | 213.09 |
| 652 | Transit - Operating | 877,939.09 | (403,742.00) | 474,197.09 | | | 474,197.09 |
| 563 | Fleet Maintenance - Capital | 100,654.25 | 0 | 100,654.25 | | | 100,654.25 |
| 749 | Fleet Maintenance - Operating | 125,978.66 | (96,491.00) | 29,487.66 | | | 29,487.66 |
| 750 | Building Maintenance - Operating | 79,531.94 | (520.00) | 79,011.94 | | | 79,011.94 |
| 486 | Ports - Capital | 1,603,033.83 | (302,553.00) | 1,300,480.83 | (1,300,481) | | - |
| 607 | Ports - Operating | 157,419.33 | 18,000.00 | 175,419.33 | | | 175,419.33 |
| 653 | Regional Solid Waste - Operating | 289,531.79 | (219,294.00) | 70,237.79 | | | 70,237.79 |
| 670 | Zero Waste Initiatives (Eco Fee) - Operating | 312,789.94 | (107,343.00) | 205,446.94 | | | 205,446.94 |
| 653 | Landfill - Operating | 1,424,300.93 | (268,107.00) | 1,156,193.93 | | | 1,156,193.93 |
| 654 | Refuse Collection - Operating | 349,871.33 | (27,000.00) | 322,871.33 | | | 322,871.33 |
| 655 | Cemetery - Operating | 526,665.15 | (282,664.00) | 244,001.15 | | | 244,001.15 |
| 515 | Pender Harbour Health Clinic - Capital | 19,027.10 | 5,000.00 | 24,027.10 | | | 24,027.10 |
| 681 | Regional Planning - Operating | 209,715.61 | 0 | 209,715.61 | | | 209,715.61 |
| 656 | Rural Planning - Vehicle Acquisition | 20,106.11 | 0 | 20,106.11 | | | 20,106.11 |
| 657 | Rural Planning - Operating | 350,294.97 | (337,783.00) | 12,511.97 | | | 12,511.97 |
| 504 | Property Information & Mapping - Capital | 115,527.85 | 0 | 115,527.85 | | | 115,527.85 |
| 648 | Property Information & Mapping - Operating | 209,820.69 | (60,000.00) | 149,820.69 | | | 149,820.69 |
| | Civic Addressing - Operating | 166,721.03 | (15,000.00) | 151,721.03 | | | 151,721.03 |
| 659 | Building Inspection - Vehicles Acquisition | 7,055.41 | 6,000.00 | 13,055.41 | | | 13,055.41 |
| | Building Inspection - Operating | 1,644,299.24 | (28,002.00) | 1,616,297.24 | | | 1,616,297.24 |
| 715 | Hillside - Operating | 1,085,037.72 | (499,039.00) | 585,998.72 | | | 585,998.72 |
| 590 | Community Recreation Facilities - Capital | 4,012,977.90 | (1,679,450.00) | 2,333,527.90 | (2,333,528) | | - |
| 682 | Community Recreation Facilities - Operating | 1,105,298.44 | (253,512.00) | 851,786.44 | | | 851,786.44 |
| 494 | Pender Harbour Pool - Capital | 106,954.72 | 1,135.00 | 108,089.72 | | | 108,089.72 |
| 660 | Pender Harbour Pool - Operating | 608,209.69 | (12,382.00) | 595,827.69 | | | 595,827.69 |
| | School Facilities - Joint Use - Operating | 33,946.06 | 0 | 33,946.06 | | | 33,946.06 |
| 609 | Gibsons & Area Library - Capital | 242,649.85 | 50,000.00 | 292,649.85 | | | 292,649.85 |
| | Gibsons & Area Library - Operating | 79,623.80 | 0 | 79,623.80 | | | 79,623.80 |
| 533 | Community Parks - Capital | 1,229,985.54 | (50,934.00) | 1,179,051.54 | (1,179,052) | | - |
| 662 | Community Parks - Operating | 238,485.32 | (207,503.00) | 30,982.32 | | | 30,982.32 |
| 683 | Bicycle and Walking Paths - Operating | 339,639.25 | (127,324.00) | 212,315.25 | | | 212,315.25 |
| | Area A - Bicycle and Walking Paths - Operating | 136,387.57 | 0 | 136,387.57 | | | 136,387.57 |
| | Regional Recreation Programs - Operating | 100,984.35 | 0 | 100,984.35 | | | 100,984.35 |
| | Dakota Ridge - Operating | 367,863.72 | 0 | 367,863.72 | | | 367,863.72 |
| Total General Reserve Funds | | \$ 27,888,733.82 | \$ (7,280,671.00) | \$ 20,608,062.82 | \$ (8,195,053) | | \$ 12,413,010.25 |

| Bylaw | Description | 2024 Opening Balance | Budgeted Transfers | 2023 Ending Uncommitted Balance | Unbudgeted Commitments | Uncommitted Balance after unbudgeted Commitments |
|------------------------------------------|--------------------------------------|-------------------------|---------------------------|------------------------------------|---------------------------|--------------------------------------------------------|
| Water Services | | | | | | |
| 589 | North Pender Harbour - Capital | \$ 850,570.03 | \$ 63,999.00 | \$ 914,569.03 | \$ (914,569) | \$ - |
| 605 | North Pender Harbour - Operating | 729,011.00 | (250,993.00) | 478,018.00 | | 478,018.00 |
| 602 | South Pender Harbour - Capital | 1,410,794.05 | (576,071.00) | 834,723.05 | (834,723) | - |
| 663 | South Pender Harbour - Operating | 1,012,493.38 | (208,224.00) | 804,269.38 | | 804,269.38 |
| 488 | Regional - Capital | 11,945,736.33 | (5,059,105.00) | 6,886,631.33 | (6,886,631) | - |
| 498 | Regional - Land | 19,808.34 | 0 | 19,808.34 | | 19,808.34 |
| 664 | Regional - Operating | 4,567,739.88 | (928,833.00) | 3,638,906.88 | | 3,638,906.88 |
| Total Water Services Reserves | | \$ 20,536,153.01 | \$ (6,959,227.00) | \$ 13,576,926.01 | \$ (8,635,923) | \$ 4,941,002.60 |
| Waste Water Plants | | | | | | |
| 512 | Greaves Road - Capital | \$ 8,606.26 | \$ 2,872.00 | \$ 11,478.26 | \$ (11,478) | \$ - |
| 608 | Greaves Road - Operating | 8,915.85 | (2,029.00) | 6,886.85 | | 6,886.85 |
| 665 | Woodcreek Park - Capital | 94,539.16 | (13,088.00) | 81,451.16 | (81,451) | - |
| 666 | Woodcreek Park - Operating | 169,268.40 | (79,817.00) | 89,451.40 | | 89,451.40 |
| 512 | Sunnyside - Capital | 28,847.04 | 5,394.00 | 34,241.04 | (34,241) | - |
| 608 | Sunnyside - Operating | 25,116.49 | (8,292.00) | 16,824.49 | | 16,824.49 |
| 512 | Jolly Roger - Capital | 52,807.60 | 7,257.00 | 60,064.60 | (60,065) | - |
| 608 | Jolly Roger - Operating | 49,266.39 | (25,870.00) | 23,396.39 | | 23,396.39 |
| 512 | Secret Cove - Capital | 26,394.04 | 11,413.00 | 37,807.04 | (37,807) | - |
| 608 | Secret Cove - Operating | 53,621.45 | (28,923.00) | 24,698.45 | | 24,698.45 |
| 512 | Lee Bay - Capital | 367,631.50 | (28,403.00) | 339,228.50 | (339,229) | - |
| 608 | Lee Bay - Operating | 331,905.77 | (31,913.00) | 299,992.77 | | 299,992.77 |
| 512 | Square Bay - Capital | 57,124.79 | 7,758.00 | 64,882.79 | (64,883) | - |
| 608 | Square Bay - Operating | 58,141.03 | (26,172.00) | 31,969.03 | | 31,969.03 |
| 512 | Langdale - Capital | 23,782.49 | 5,618.00 | 29,400.49 | (29,400) | - |
| 608 | Langdale - Operating | 84,309.78 | (36,637.00) | 47,672.78 | | 47,672.78 |
| 512 | Canoe Road - Capital | 4,135.83 | 1,493.00 | 5,628.83 | (5,629) | - |
| 608 | Canoe Rd - Operating | 12,686.76 | (3,815.00) | 8,871.76 | | 8,871.76 |
| 512 | Merrill Crescent - Capital | 4,870.39 | 3,736.00 | 8,606.39 | (8,606) | - |
| 608 | Merrill Crescent - Operating | 25,435.93 | 7,510.00 | 32,945.93 | | 32,945.93 |
| 512 | Curran Road - Capital | 61,828.56 | 24,861.00 | 86,689.56 | (86,690) | - |
| 608 | Curran Road - Operating | 73,121.21 | (1,551.00) | 71,570.21 | | 71,570.21 |
| 512 | Roberts Creek Co-Housing - Capital | 25,464.13 | 14,388.00 | 39,852.13 | (39,852) | - |
| 608 | Roberts Creek Co-Housing - Operating | 28,617.58 | (1,659.00) | 26,958.58 | | 26,958.58 |
| 667 | Lily Lake Village - Operating | 48,315.91 | (13,870.00) | 34,445.91 | | 34,445.91 |
| 668 | Painted Boat - Capital | 26,598.89 | 11,907.00 | 38,505.89 | (38,506) | - |
| 669 | Painted Boat - Operating | 79,247.26 | (753.00) | 78,494.26 | | 78,494.26 |
| N/A | No Bylaw - Sakinaw Ridge - Operating | 23,849.11 | - | 23,849.11 | | 23,849.11 |
| 728 | Sakinaw Ridge Capital Reserve | 58,036.91 | 717.00 | 58,753.91 | (58,754) | - |
| Total Waste Water Plants Reserves | | \$ 1,912,486.51 | \$ (197,868.00) | \$ 1,714,618.51 | \$ (896,591) | \$ 818,027.92 |
| Total Reserve Funds | | \$ 50,337,373.34 | \$ (14,437,766.00) | \$ 35,899,607.34 | \$ (17,727,567) | \$ 18,172,040.77 |

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 divided by the SCRD's recurring revenue for the year. At the beginning of 2024, the SCRD's had a debt servicing ratio of 11.2%.

The SCRD had \$24,601,299 of outstanding long-term debt of which \$7,518,389 had been undertaken for member municipalities and \$17,082,910 for Regional District services.

The 2024 budget includes funding from debt proceeds of \$17,712,015 to fund current year expenditures. \$3,391,750 of this amount is proposed long-term borrowing for Phase 3 Water Meter Installations and \$3,456,200 related to the replacement of the Gibsons and Area Community Centre and Sechelt Aquatic Centre roofs.

The table below illustrates the total debt that is currently outstanding at the beginning of 2024 as well as a list of debt that is unissued but has been approved for debt funding.

| LA/SI Bylaw or Resolution | Purpose | Interest Rate | Annual Servicing Costs | Principal Balance Remaining | Maturity |
|-------------------------------------------------|----------------------------------------------|---------------|------------------------|-----------------------------|----------|
| Borrowing Under Loan Authorization Bylaw | | | | | |
| 550/561 | Community Recreation Facilities Construction | 4.77% | 1,530,409 | 2,342,272 | 2025 |
| 544/553 | Chapman Water Treatment Plant | 0.91% | 159,316 | 432,660 | 2025 |
| 557/572 | Field Road Administration Building | 4.88% | 243,191 | 602,787 | 2026 |
| 550/561 | Community Recreation Facilities | 4.88% | 167,663 | 415,580 | 2026 |
| 556/571 | Fleet Maintenance Building Expansion | 4.88% | 33,529 | 83,108 | 2026 |
| 547/575 | Egmont & District Fire Department Equipment | 4.88% | 8,238 | 20,419 | 2026 |
| 594/613 | Pender Harbour Pool | 2.25% | 48,519 | 333,707 | 2029 |
| 676/694 | South Pender Water Treatment Plant | 3.00% | 82,479 | 836,195 | 2034 |
| 617/628 | North Pender Harbour Water UV & Metering | 3.00% | 27,050 | 240,000 | 2035 |
| 619/629 | South Pender Harbour Water Metering | 3.00% | 40,575 | 360,000 | 2035 |
| 707/719 | Square Bay Waste Water Treatment Plant | 2.66% | 17,868 | 236,405 | 2039 |
| 725/739 | Church Road Well | 4.15% | 544,992 | 9,000,000 | 2053 |
| | | | \$ 2,903,830 | \$ 14,903,133 | |

| | | | | | |
|------------------------------------|-------------------------------------------|-------|-------------------|---------------------|------|
| Liabilities Under Agreement | | | | | |
| 266/19 No. 5 | Merrill Crescent Septic Field Replacement | 5.61% | 3,165 | 2,653 | 2024 |
| 266/19 No. 5 | Canoe Road Septic Field Replacement | 5.61% | 4,238 | 3,547 | 2024 |
| 015/20 No. 5 | Vaucroft Dock Capital Works | 5.61% | 98,411 | 90,000 | 2024 |
| 019/22 No. 19 | Sechelt Landfill Remediation | 5.61% | 386,059 | 1,117,286 | 2027 |
| | | | \$ 491,873 | \$ 1,213,486 | |

| | | | | | |
|----------------------------|----------------------------------------------|-------|-------------------|---------------------|------|
| Equipment Financing | | | | | |
| 0020-0 | Regional Water Vehicle Replacements (2018) | 5.61% | 42,546 | 25,738 | 2024 |
| 0022-0 | Regional Water Vehicle Replacements (2019) | 5.61% | 25,986 | 54,582 | 2025 |
| 0023-0 | Waste Water Vehicle Replacement (2019) | 5.61% | 9,275 | 19,482 | 2025 |
| 0024-0 | NPH Water Service Vehicle Replacement (2019) | 5.61% | 13,770 | 28,925 | 2025 |
| 0025-0 | Regional Water Excavator & Trailer | 5.61% | 28,393 | 85,184 | 2026 |
| 0026-0 | RCVFD SCBA & Fill Station | 5.61% | 37,776 | 129,006 | 2027 |
| 0027-0 | GDVFD Initial Attack Truck | 5.61% | 81,816 | 279,403 | 2027 |
| 0028-0 | HMBVFD Tanker | 5.61% | 35,043 | 122,607 | 2027 |
| 0029-0 | Cab-Tractor (Sports Fields) | 5.61% | 15,476 | 58,073 | 2028 |
| 0030-0 | HMBVFD Self-Contained Breathing Apparatus | 5.61% | 40,056 | 163,194 | 2028 |
| 0031-0 | Garage Hoist | 5.61% | 37,222 | 162,000 | 2029 |
| | | | \$ 367,359 | \$ 1,128,194 | |

| Budgeted Unissued Borrowing | | Annual Servicing Costs | Amount | Proposed Term |
|------------------------------------|-----------------------------------------------------------|------------------------|----------------------|---------------|
| Approved in Prior Year Budgets | | | | |
| | Water Meter Installations - Phase 3 | 315,920 | 3,391,750 | 15 Years |
| | Vehicle Purchase - Strategic Infrastructure Division | 10,023 | 46,500 | 5 years |
| | Regional Water Utility Vehicle Purchase | 10,023 | 46,500 | 5 years |
| | South Pender Vehicle Purchase | 18,284 | 84,824 | 5 years |
| | Regional Water Vehicle Purchase | 45,267 | 210,000 | 5 years |
| | Power Supply System Replacement | 64,451 | 299,000 | 5 years |
| | Halfmoon Bay Community Hall Replacement | 318,641 | 1,483,207 | 5 years |
| | Sechelt Aquatic Centre Sprinkler System Replacement | 175,805 | 815,592 | 5 years |
| | Single Axle Dump Truck | 48,500 | 225,000 | 5 years |
| | Light Duty Trucks | 32,333 | 150,000 | 5 years |
| | Vehicle Purchases (Two EVs & Two Light Duty Trucks) | 43,111 | 200,000 | 5 Years |
| | Langdale WWTP Remediation Project | 24,250 | 112,501 | 5 Years |
| | Woodcreek WWTP System Upgrade | 21,467 | 99,591 | 5 years |
| | Halfmoon Bay Fire Apparatus Replacement | 79,233 | 623,200 | 10 Years |
| | Gibsons Community Centre Roof Renewal | 368,689 | 2,899,900 | 10 Years |
| | Gibsons Community Centre Zamboni Replacement | 69,409 | 322,000 | 5 Years |
| | Gibsons Community Centre Package Rooftop Unit Replacement | 76,673 | 355,700 | 5 Years |
| | Community Recreation Fitness Equipment | 28,065 | 130,200 | 5 Years |
| | Sechelt Aquatic Centre Roof Renewal Phase 1 | 70,727 | 556,300 | 10 Years |
| | Chapman Creek Water Treatment Plant UV Upgrade | 410,837 | 1,905,950 | 5 Years |
| | Seaview Cemetary Expansion | 63,545 | 294,800 | 5 Years |
| | Pender Harbour Transfer Station Site Improvements | 164,900 | 765,000 | 5 Years |
| 2024 Budget Approvals | | | | |
| | Condenser, Heat Exchanger, and Pump Replacement | 206,791 | 900,000 | 5 Years |
| | Gibsons Pumper Apparatus | 194,243 | 1,499,500 | 10 Years |
| | Flat Bed Crane Truck and Medium Size Truck | 71,542 | 295,000 | 5 Years |
| Total Unissued Debt | | \$ 2,932,729 | \$ 17,712,015 | |



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 (CO₂e) 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 $\frac{1}{2}$ 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.

Government Finance Officers Association (GFOA): a not-for-profit organization that represents and supports local government finance professionals.

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 of 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.



Appendix A: Detailed Budget Document

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.



2024 Budget Report

The information below is as reported on February 22, 2024.



XXX Functional Area Name

About: Description of the Service that is provided.

This page provides general information about the Functional Area, the service provided, source of funding, and the projected taxation impact (if applicable).

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw XXX
Basis of Apportionment: Land & Improvements
Limit on Taxation: \$0.XX/\$1000

When a service is funded through taxation, this section will define the apportionment to each participating Electoral Area/Member Municipality.
 This section may also provide information on taxation limits, the basis of apportionment (eg. Land vs. Land + Improvements), and the tax rate by property class.

| Requisitions | 2019 | 2020 | 2021 | 2022 | 2023 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|----------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | 285,545 | 401,664 | 528,817 | 558,638 | 728,814 | 170,176 30.46% | 15.04% |
| Area B - Halfmoon Bay | 275,380 | 364,748 | 474,061 | 467,733 | 622,355 | 154,622 33.06% | 12.84% |
| Area D - Roberts Creek | 199,035 | 272,160 | 371,069 | 353,311 | 473,474 | 120,163 34.01% | 9.77% |
| Area E - Elphinstone | 153,119 | 210,449 | 280,072 | 271,449 | 367,825 | 96,376 35.50% | 7.59% |
| Area F - West Howe Sound | 258,513 | 361,080 | 491,781 | 453,768 | 588,381 | 134,613 29.67% | 12.14% |
| Member Municipalities | | | | | | | |
| District of Sechelt | 565,686 | 753,569 | 988,068 | 984,209 | 1,376,912 | 392,703 39.90% | 28.41% |
| Town of Gibsons | 257,782 | 353,565 | 457,942 | 433,768 | 598,490 | 164,722 37.97% | 12.35% |
| shishálh Nation Government District | 41,348 | 58,334 | 76,206 | 70,556 | 90,227 | 19,671 27.88% | 1.86% |
| Net Taxes Levied | 2,036,407 | 2,775,569 | 3,668,016 | 3,593,433 | 4,846,479 | 1,253,046 34.87% | 100.00% |
| Limit by law | 5,301,078 | 5,301,078 | 5,588,664 | 7,494,253 | 8,346,983 | | |

This section shows the apportionment of property taxation amongst the areas/municipalities that participate in a service for the current year and past 4 budget years.

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

| | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------------------------|-------|-------|-------|-------|-------|
| Residential [01] | 13.38 | 18.57 | 23.40 | 17.45 | 21.12 |
| Utilities [02] | 46.82 | 65.00 | 81.90 | 61.09 | 73.92 |
| Major Industry [04] | 45.48 | 63.14 | 79.56 | 59.34 | 71.80 |
| Light Industry [05] | 45.48 | 63.14 | 79.56 | 59.34 | 71.80 |
| Business and Other [06] | 32.77 | 45.50 | 57.33 | 42.76 | 51.74 |
| Managed Forest Land [07] | 40.13 | 55.71 | 70.20 | 52.36 | 63.36 |
| Rec/Non Profit [08] | 13.38 | 18.57 | 23.40 | 17.45 | 21.12 |
| Farm [09] | 13.38 | 18.57 | 23.40 | 17.45 | 21.12 |

The source(s) of funding may be a combination of:

Internal Recovery - the service is funded through allocation of expenses recovered proportionally from the services that receive benefits (eg. General Administration)
User Fees & Parcel Tax (or Frontage Fee) - the service is funded through User Fees and Parcel Taxes/Frontage Fees. Typically User Fees fund Operational expenses and Parcel Taxes fund Capital Renewal

Taxation - Funding is recovered from the participating areas and is proportioned relative to the value of each participating parcel and/or the constructed improvements

Direct Requisition - indicates the service is funded through a direct requisition to another entity.

This page provides a financial summary for the Functional Area.

| Functional Area Name XXX | Actuals | Amended Budget | Adopted | Financial Plan; Forecast Budget | | | |
|------------------------------------------------|------------------|------------------|------------------|---------------------------------|------------------|------------------|------------------|
| | 2022 | 2022 | Budget 2023 | 2024 | 2025 | 2026 | 2027 |
| a) Revenues | | | | | | | |
| Tax Requisitions | 33,593,433 | 33,593,433 | 4,846,479 | 4,956,279 | 4,975,200 | 5,100,287 | 5,220,456 |
| Frontage & Parcel Taxes | 20,220 | 20,220 | 24,831 | 29,481 | 34,131 | 38,781 | 44,361 |
| User Fees & Service Charges | 67,125 | 67,224 | 108,886 | 108,886 | 108,886 | 108,886 | 108,886 |
| Investment Income | 636 | 635 | 966 | 1,308 | 1,660 | 2,022 | 2,395 |
| Other Revenue | 3,245 | - | - | - | - | - | - |
| Total Revenues | 4,044,659 | 4,041,512 | 4,981,162 | 5,095,954 | 5,119,877 | 5,249,976 | 5,376,098 |
| b) Expenses | | | | | | | |
| Administration | 95,322 | 95,322 | 105,569 | 110,532 | 125,456 | 143,589 | 159,224 |
| Wages and Benefits | 789,345 | 705,378 | 795,490 | 804,999 | 850,873 | 902,793 | 955,875 |
| Operating | 1,346,989 | 1,350,231 | 1,386,546 | 1,503,489 | 1,598,942 | 1,685,113 | 1,719,223 |
| Debt Charges - Interest | 7,533 | 7,533 | 7,479 | 7,467 | 7,455 | 7,448 | 7,448 |
| Amortization of Tangible Capital Assets | 42,684 | 9,070 | 9,070 | 9,070 | 9,070 | 9,070 | 9,070 |
| Total Expenses | 2,281,873 | 2,167,534 | 2,304,154 | 2,435,557 | 2,591,796 | 2,748,013 | 2,850,880 |
| c) Other | | | | | | | |
| Capital Expenditures (Excluding Wages) | 31,804,599 | 1,819,679 | 2,643,237 | 2,622,774 | 2,486,644 | 2,456,738 | 2,475,301 |
| Debt Principal Repayment | 12,080 | 12,125 | 12,468 | 12,822 | 13,161 | 12,443 | 12,816 |
| Transfer to/(from) Reserves | (17,165) | (51,244) | 30,373 | 33,871 | 37,346 | 41,852 | 46,171 |
| Transfer to/(from) Other Funds | - | - | - | - | - | - | - |
| Transfer to/(from) Accumulated Surplus | - | - | - | - | - | - | - |
| Unfunded Amortization | (42,684) | (9,070) | (9,070) | (9,070) | (9,070) | (9,070) | (9,070) |
| Total Other | 1,756,830 | 1,873,978 | 2,677,008 | 2,660,397 | 2,528,081 | 2,501,963 | 2,525,218 |
| Functional Area Name (Surplus)/Deficit: | 5,956 | - | - | - | - | - | - |

Definitions on following page

These Columns show previous years actual values vs the budgeted values for each line entry

This column shows the budgeted values for the following year.

This column shows the forecasted budget for the 4 years beyond. Only approved revenue/ expenditures are shown and subject to change through future approved projects/Board resolutions.

This page provides a summary of capital project expenditure projections by year for the Functional Area.

Capital Project Summary

Functional Area Name

XXX

| Functional Area Name | Actuals | Amended Budget | Adopted | Financial Plan; Forecast Budget | | | | |
|------------------------------------|------------------|------------------|-------------|---------------------------------|------|------|------|--|
| | 2022 | 2022 | Budget 2023 | 2024 | 2025 | 2026 | 2027 | |
| CPXXXX Capital Project Description | 1,804,599 | 1,819,679 | - | - | - | - | - | |
| Capital Projects Total: | 1,804,599 | 1,819,679 | | | | | | |

DEFINITIONS

a) Revenue:

Tax Requisitions - This is the portion levied from property taxation for the service.

Frontage & Parcel Taxes - Amount levied on a unit, frontage or area of property. Frontage Taxes are collected through the SCRD's annual utility bill while Parcel Taxes are collected through the annual Property Tax notice.

Investment Income - Interest earned on investments and securities held by the SCRD.

Other Revenue - These may be amounts received from donations, third party recoveries, or grants received from non-governmental sources.

b) Expenses:

Administration - Amount recovered for support service costs such as finance, purchasing, corporate facilities, human resources, and information technology.

Wages & Benefits - Wages, salary & benefits for staff and elected officials.

Operating - Cost to operate & maintain the service on a day-to-day basis such as materials and supplies, purchasing of short-life equipment as well as repairs & maintenance.

Debt Charges - Interest - Interest on short and long-term debt held with the Municipal Finance Authority (MFA).

Amortization of Tangible Capital Assets - Amortization (depreciation) expenses is a way to gradually reduce the value of an asset over time. It is a common accounting practice that helps to spread out the cost of an asset, such as a piece of equipment or facility over its useful life.

c) Other:

Capital Expenditures - Costs to acquire, construct, or improve Capital Assets associated with the service.

Debt Principal Repayment - The repayment of principal on debt held with the Municipal Finance Authority.

Transfer to/(from) Reserves - The Transfer of funds into/(out of) a statutory reserve established through a bylaw. This is either a contribution to build reserves for future use/(the approved use of reserves to fund operational and/or capital expenditures).

Transfer to/(from) Other funds - The Transfer to/from non-statutory funds that have not been established by bylaw. This includes Debt Reserve funds, Capital Funds, Temporary Internal Financing, Transfers between services.

Transfer to/(from) Accumulated Surplus - The transfer of unbudgeted Gains or Losses in the year.

Unfunded Amortization - This is to balance the amortization expense through the operational budget. Capital renewal is funded through reserves and other sources.



2024 Budget Report - Including Taxation Impact

| | |
|------------------------|-----------------|
| Budget Version: | Amended Budget |
| Prior Year Comparison: | Amended Budget |
| Financial Plan: | Forecast Budget |
| Total Pages: | 242 |

| | |
|-----------------|-------------------|
| Generated Date: | February 23, 2024 |
|-----------------|-------------------|

110 General Government



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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 181,248 | 218,006 | 253,015 | 249,293 | 297,048 | 47,755 | 19.16% | 15.04% |
| Area B - Halfmoon Bay | 164,589 | 195,432 | 211,843 | 212,878 | 253,658 | 40,780 | 19.16% | 12.84% |
| Area D - Roberts Creek | 122,810 | 152,974 | 160,020 | 161,953 | 192,977 | 31,024 | 19.16% | 9.77% |
| Area E - Elphinstone | 94,963 | 115,460 | 122,943 | 125,816 | 149,917 | 24,101 | 19.16% | 7.59% |
| Area F - West Howe Sound | 162,935 | 202,737 | 205,518 | 201,257 | 239,811 | 38,554 | 19.16% | 12.14% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 340,042 | 407,333 | 445,762 | 470,977 | 561,198 | 90,221 | 19.16% | 28.41% |
| Town of Gibsons | 159,543 | 188,788 | 196,460 | 204,715 | 243,931 | 39,216 | 19.16% | 12.35% |
| shíshálh Nation Government District | 26,323 | 31,416 | 31,956 | 30,862 | 36,774 | 5,912 | 19.16% | 1.86% |
| Net Taxes Levied | 1,252,453 | 1,512,146 | 1,627,517 | 1,657,752 | 1,975,314 | 317,562 | 19.16% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 8.38 | 9.65 | 7.91 | 7.22 | - |
| Utilities [02] | 29.33 | 33.76 | 27.67 | 25.28 | - |
| Major Industry [04] | 28.49 | 32.80 | 26.88 | 24.56 | - |
| Light Industry [05] | 28.49 | 32.80 | 26.88 | 24.56 | - |
| Business and Other [06] | 20.53 | 23.63 | 19.37 | 17.70 | - |
| Managed Forest Land [07] | 25.14 | 28.94 | 23.72 | 21.67 | - |
| Rec/Non Profit [08] | 8.38 | 9.65 | 7.91 | 7.22 | - |
| Farm [09] | 8.38 | 9.65 | 7.90 | 7.22 | - |

General Government

110

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Grants in Lieu of Taxes | 100,308 | 97,000 | 97,000 | 97,000 | 97,000 | 97,000 | 97,000 |
| Tax Requisitions | 1,657,753 | 1,657,751 | 1,975,314 | 2,090,890 | 2,053,228 | 2,197,472 | 2,197,472 |
| Government Transfers | 3,239,472 | 839,050 | 839,050 | 839,050 | 839,050 | 839,050 | 839,050 |
| Investment Income | 1,067,891 | 58,000 | 58,000 | 58,000 | 58,000 | 58,000 | 58,000 |
| Internal Recoveries | 990,509 | 963,729 | 1,045,695 | 1,079,996 | 1,104,520 | 1,122,846 | 1,122,846 |
| Other Revenue | 55,641 | 8,406 | 8,406 | 8,406 | 8,406 | 8,406 | 8,406 |
| Total Revenues | 7,111,574 | 3,623,936 | 4,023,465 | 4,173,342 | 4,160,204 | 4,322,774 | 4,322,774 |

Expenses

| | | | | | | | |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Administration | 749,544 | 749,540 | 741,052 | 741,052 | 741,052 | 741,052 | 741,052 |
| Wages and Benefits | 1,971,102 | 1,963,228 | 2,261,613 | 2,365,990 | 2,352,852 | 2,465,422 | 2,465,422 |
| Operating | 638,597 | 610,864 | 577,750 | 453,250 | 453,250 | 453,250 | 453,250 |
| Amortization of Tangible Capital Assets | 14,520 | 58,580 | 14,526 | 14,526 | 14,526 | 14,526 | 14,526 |
| Total Expenses | 3,373,763 | 3,382,212 | 3,594,941 | 3,574,818 | 3,561,680 | 3,674,250 | 3,674,250 |

Other

| | | | | | | | |
|-----------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | 70,454 | 119,650 | 49,195 | - | 13,500 | - | - |
| Transfer to/(from) Reserves | 99,423 | (321,746) | (204,000) | (34,000) | (47,500) | 16,000 | 16,000 |
| Transfer to/(from) Appropriated Surplus | 3,582,156 | 502,400 | 597,855 | 647,050 | 647,050 | 647,050 | 647,050 |
| Transfer to/(from) Other Funds | 301 | - | - | - | - | - | - |
| Unfunded Amortization | (14,520) | (58,580) | (14,526) | (14,526) | (14,526) | (14,526) | (14,526) |
| Total Other | 3,737,814 | 241,724 | 428,524 | 598,524 | 598,524 | 648,524 | 648,524 |

General Government (Surplus)/Deficit:

3

-

-

-

-

-

-

Capital Project Summary

| General Government | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-------------------------------------------------------|---------------|----------------|----------------|---------------------------------|---------------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| 110 | | | | | | | | |
| CP1121 | Replace Director Tablets | - | - | - | - | 13,500 | - | - |
| CP1324 | Hybrid Meeting Solutions and Board Room Modifications | 70,454 | 119,652 | 49,200 | - | - | - | - |
| Capital Projects Total: | | 70,454 | 119,652 | 49,200 | | 13,500 | | |

111 Asset Management



About: Provides support to continuously improve asset management practices across all divisions through the development of asset registries, long-term capital plans, internal policies and asset management plans.

Source of Funding: Internal Recovery

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.

Asset Management

111

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Internal Recoveries | 272,676 | 272,674 | 309,422 | 340,307 | 349,057 | 355,595 | 355,595 |
| Total Revenues | 272,676 | 272,674 | 309,422 | 340,307 | 349,057 | 355,595 | 355,595 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Wages and Benefits | 255,329 | 250,511 | 287,259 | 318,144 | 326,894 | 333,432 | 333,432 |
| Operating | 3,453 | 22,163 | 22,163 | 22,163 | 22,163 | 22,163 | 22,163 |
| Amortization of Tangible Capital Assets | 9,921 | 39,683 | 11,905 | 11,905 | 11,905 | 11,905 | 11,905 |
| Total Expenses | 268,703 | 312,357 | 321,327 | 352,212 | 360,962 | 367,500 | 367,500 |

Other

| | | | | | | | |
|-----------------------------|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Transfer to/(from) Reserves | 13,894 | - | - | - | - | - | - |
| Unfunded Amortization | (9,921) | (39,683) | (11,905) | (11,905) | (11,905) | (11,905) | (11,905) |
| Total Other | 3,973 | (39,683) | (11,905) | (11,905) | (11,905) | (11,905) | (11,905) |

Asset Management (Surplus)/Deficit:

- - - - -

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 and receivable, cash receipting, and payroll.

Source of Funding: Internal Recovery



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.

114 Administration Office

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

Source of Funding: Internal Recovery



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
114

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Investment Income | 112,454 | 86,542 | 93,969 | 101,693 | 109,726 | - | - |
| Internal Recoveries | 522,648 | 522,646 | 530,510 | 536,631 | 465,825 | 295,636 | 295,861 |
| Total Revenues | 635,102 | 609,188 | 624,479 | 638,324 | 575,551 | 295,636 | 295,861 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Wages and Benefits | 11,451 | 50,249 | 45,838 | 47,459 | 48,682 | 49,656 | 49,881 |
| Operating | 244,550 | 279,225 | 260,081 | 225,980 | 225,980 | 225,980 | 225,980 |
| Debt Charges - Interest | 144,060 | 144,058 | 144,058 | 144,058 | 72,029 | - | - |
| Amortization of Tangible Capital Assets | 103,716 | 107,823 | 103,717 | 103,717 | 103,717 | 103,717 | 103,717 |
| Total Expenses | 503,777 | 581,355 | 553,694 | 521,214 | 450,408 | 379,353 | 379,578 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|---------------|---------------|----------------|----------------|-----------------|-----------------|
| Capital Expenditures (Excluding Wages) | 4,840 | 25,000 | 20,161 | - | - | - | - |
| Debt Principal Repayment | 185,676 | 185,676 | 193,103 | 200,827 | 208,860 | - | - |
| Transfer to/(from) Reserves | 78,941 | (5,000) | (4,661) | 20,000 | 20,000 | 20,000 | 20,000 |
| Transfer to/(from) Appropriated Surplus | (35,919) | (70,020) | (34,101) | - | - | - | - |
| Transfer to/(from) Other Funds | 1,501 | - | - | - | - | - | - |
| Unfunded Amortization | (103,716) | (107,823) | (103,717) | (103,717) | (103,717) | (103,717) | (103,717) |
| Total Other | 131,323 | 27,833 | 70,785 | 117,110 | 125,143 | (83,717) | (83,717) |

Administration Office (Surplus)/Deficit:
(2)
-
-
-
-
-
-

Capital Project Summary

| Administration Office | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|---------------------------------------------------------------------------------------|--|--------------|----------------|----------------|---------------------------------|------|------|------|
| 114 | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1339 Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion) | | 4,840 | 24,996 | 20,160 | - | - | - | - |
| Capital Projects Total: | | 4,840 | 24,996 | 20,160 | | | | |

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



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.

116 Purchasing & Risk Management



About: Provides purchasing and risk management services, including overseeing the Procurement Policy which ensures that all goods, services and construction are acquired in a competitive, fair and open manner, and that the process is efficient, accountable and provides the best overall for the community.

Source of Funding: Internal Recovery

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.

Purchasing & Risk Management

116

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Investment Income | 6,406 | - | - | - | - | - | - |
| Internal Recoveries | 453,108 | 453,112 | 479,233 | 496,947 | 509,614 | 519,080 | 519,080 |
| Total Revenues | 459,514 | 453,112 | 479,233 | 496,947 | 509,614 | 519,080 | 519,080 |

Expenses

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Wages and Benefits | 397,065 | 413,347 | 442,868 | 460,582 | 473,249 | 482,715 | 482,715 |
| Operating | 7,888 | 39,765 | 144,365 | 16,365 | 16,365 | 76,365 | 16,365 |
| Total Expenses | 404,953 | 453,112 | 587,233 | 476,947 | 489,614 | 559,080 | 499,080 |

Other

| | | | | | | | |
|--------------------------------|---------------|----------|------------------|---------------|---------------|-----------------|---------------|
| Transfer to/(from) Reserves | 178,798 | - | (108,000) | 20,000 | 20,000 | (40,000) | 20,000 |
| Transfer to/(from) Other Funds | (124,233) | - | - | - | - | - | - |
| Total Other | 54,565 | - | (108,000) | 20,000 | 20,000 | (40,000) | 20,000 |

Purchasing & Risk Management (Surplus)/Deficit:

4

-

-

-

-

-

-

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

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
117
Actuals
**Amended
Budget**
Amended Budget
Financial Plan; Forecast Budget
2023
2023
2024
2025
2026
2027
2028
Revenues

| | | | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Investment Income | 40,209 | - | - | - | - | - | - |
| Internal Recoveries | 1,473,264 | 1,473,260 | 1,608,381 | 1,723,276 | 1,749,775 | 1,769,696 | 1,770,138 |
| Total Revenues | 1,513,473 | 1,473,260 | 1,608,381 | 1,723,276 | 1,749,775 | 1,769,696 | 1,770,138 |

Expenses

| | | | | | | | |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Wages and Benefits | 740,105 | 837,556 | 911,781 | 948,252 | 974,327 | 993,815 | 993,815 |
| Operating | 500,555 | 650,116 | 713,100 | 604,024 | 604,448 | 604,881 | 605,323 |
| Debt Charges - Interest | - | - | - | - | - | - | - |
| Amortization of Tangible Capital Assets | 158,047 | 132,455 | 158,600 | 158,600 | 158,600 | 158,600 | 158,600 |
| Total Expenses | 1,398,707 | 1,620,127 | 1,783,481 | 1,710,876 | 1,737,375 | 1,757,296 | 1,757,738 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|------------------|------------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | 144,170 | 474,672 | 619,505 | 161,000 | 161,000 | 161,000 | 161,000 |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | - | - | - | - | - | - | - |
| Transfer to/(from) Reserves | 221,483 | (238,325) | (475,662) | 10,000 | 10,000 | 10,000 | 10,000 |
| Transfer to/(from) Appropriated Surplus | (90,416) | (250,759) | (160,343) | - | - | - | - |
| Transfer to/(from) Other Funds | (2,423) | - | - | - | - | - | - |
| Unfunded Amortization | (158,047) | (132,455) | (158,600) | (158,600) | (158,600) | (158,600) | (158,600) |
| Total Other | 114,767 | (146,867) | (175,100) | 12,400 | 12,400 | 12,400 | 12,400 |

Information Services (Surplus)/Deficit:
1
-
-
-
-
-
-

Capital Project Summary

Information Services

117

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|--------------------------------------------------------------------------|----------------|----------------|----------------|---------------------------------|----------------|----------------|----------------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1061 | Information Technology Hardware (Base Capital) | 90,082 | 139,368 | 161,004 | 161,004 | 161,004 | 161,004 | 161,004 |
| CP1255 | 2020 Field Road Space Planning; IT Capital | 3,289 | 33,300 | 3,504 | - | - | - | - |
| CP1371 | Expansion of Digital, Online collaboration Software & Hardware (Capital) | 50,800 | - | - | - | - | - | - |
| CP1373 | Server Replacements | - | 302,004 | 302,004 | - | - | - | - |
| CP1398 | Vehicle Replacement (EV) | - | - | 65,004 | - | - | - | - |
| CP1399 | Microsoft Teams Phone Conversion | - | - | 87,996 | - | - | - | - |
| Capital Projects Total: | | 144,171 | 474,672 | 619,512 | 161,004 | 161,004 | 161,004 | 161,004 |

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



Taxation Impact

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

SCRHD Administration

118

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|---------------|--------|--------|--------|--------|--------|--------|--------|
| Other Revenue | 35,624 | 35,624 | 40,896 | 75,095 | 76,795 | 77,744 | 77,744 |
|---------------|--------|--------|--------|--------|--------|--------|--------|

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total Revenues | 35,624 | 35,624 | 40,896 | 75,095 | 76,795 | 77,744 | 77,744 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

Expenses

| | | | | | | | |
|----------------|-------|-------|-------|-------|-------|-------|-------|
| Administration | 8,124 | 8,125 | 7,037 | 7,037 | 7,037 | 7,037 | 7,037 |
|----------------|-------|-------|-------|-------|-------|-------|-------|

| | | | | | | | |
|--------------------|--------|--------|--------|--------|--------|--------|--------|
| Wages and Benefits | 23,894 | 52,539 | 56,540 | 58,312 | 59,582 | 60,531 | 60,531 |
|--------------------|--------|--------|--------|--------|--------|--------|--------|

| | | | | | | | |
|-----------|-------|-------|-------|-------|--------|--------|--------|
| Operating | 5,584 | 8,960 | 9,342 | 9,746 | 10,176 | 10,176 | 10,176 |
|-----------|-------|-------|-------|-------|--------|--------|--------|

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total Expenses | 37,602 | 69,624 | 72,919 | 75,095 | 76,795 | 77,744 | 77,744 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

Other

| | | | | | | | |
|------------------------------|----------|----------|----------|---|---|---|---|
| Prior Year (Surplus)/Deficit | (34,000) | (34,000) | (32,023) | - | - | - | - |
|------------------------------|----------|----------|----------|---|---|---|---|

| | | | | | | | |
|--------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|
| Total Other | (34,000) | (34,000) | (32,023) | - | - | - | - |
|--------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|

| | | | | | | | |
|------------------------------------------------|-----------------|----------|----------|----------|----------|----------|----------|
| SCRHD Administration (Surplus)/Deficit: | (32,022) | - | - | - | - | - | - |
|------------------------------------------------|-----------------|----------|----------|----------|----------|----------|----------|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|--------------|----------------------|--------------------------|----------------------|-----------|------------|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | |
| Electoral Areas | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | 39,694 | 37,338 | 43,165 | 43,756 | 47,242 | 3,486 | 7.97% | 100.00% | 330,844 | - 1,692 = | 281,910 | | |
| Area B - Halfmoon Bay | | | | | | | | | 259,157 | - 35,311 = | 223,846 | | |
| Area D - Roberts Creek | | | | | | | | | 219,603 | - 41,025 = | 178,578 | | |
| Area E - Elphinstone | | | | | | | | | 171,446 | - 36,744 = | 134,702 | | |
| Area F - West Howe Sound | | | | | | | | | 234,017 | - 41,131 = | 192,886 | | |
| Member Municipalities | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | | 600,180 | - 3,197 = | 596,983 | | |
| Town of Gibsons | | | | | | | | | 242,769 | - 1,390 = | 241,379 | | |
| shishálh Nation Government District | | | | | | | | | 28,730 | - = | 28,730 | | |
| Net Taxes Levied | 39,694 | 37,338 | 43,165 | 43,756 | 47,242 | 3,486 | 7.97% | 100.00% | | | | | |
| Limit by law | | | | | | | | | 2,086,746 | - 47,242 - 160,491 = | 1,879,013 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.84 | 1.65 | 1.35 | 1.27 | - |
| Utilities [02] | 6.42 | 5.78 | 4.72 | 4.44 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 6.24 | 5.62 | 4.59 | 4.31 | - |
| Business and Other [06] | 4.50 | 4.05 | 3.30 | 3.11 | - |
| Managed Forest Land [07] | 5.51 | 4.96 | 4.05 | 3.80 | - |
| Rec/Non Profit [08] | 1.84 | 1.65 | 1.35 | 1.27 | - |
| Farm [09] | 1.84 | 1.65 | 1.35 | 1.27 | - |

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

Grants in Aid - Area A
121

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

43,752

43,756

47,242

45,539

45,565

45,585

45,585

Total Revenues
43,752
43,756
47,242
45,539
45,565
45,585
45,585
Expenses

Administration

2,892

2,891

2,897

2,897

2,897

2,897

2,897

Wages and Benefits

498

849

905

941

967

987

987

Operating
42,162
42,071
43,701
41,701
41,701
41,701
41,701
Total Expenses
45,552
45,811
47,503
45,539
45,565
45,585
45,585
Other

Prior Year (Surplus)/Deficit

(2,056)

(2,055)

(261)

-

-

-

-

Total Other
(2,056)
(2,055)
(261)
-
-
-
-
Grants in Aid - Area A (Surplus)/Deficit:
(256)
-
-
-
-
-
-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|--------------|----------------------|--------------------------|-----------------|--------------------|------------------|--|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | | 330,844 | | - 48,934 = | 281,910 | | |
| Area B - Halfmoon Bay | 30,329 | 31,066 | 32,813 | 33,383 | 33,866 | 483 | 1.45% | 100.00% | 259,157 | - 33,866 | - 1,445 = | 223,846 | | |
| Area D - Roberts Creek | | | | | | | | | 219,603 | | - 41,025 = | 178,578 | | |
| Area E - Elphinstone | | | | | | | | | 171,446 | | - 36,744 = | 134,702 | | |
| Area F - West Howe Sound | | | | | | | | | 234,017 | | - 41,131 = | 192,886 | | |
| Member Municipalities | | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | | 600,180 | | - 3,197 = | 596,983 | | |
| Town of Gibsons | | | | | | | | | 242,769 | | - 1,390 = | 241,379 | | |
| shíshálh Nation Government District | | | | | | | | | 28,730 | | - = | 28,730 | | |
| Net Taxes Levied | 30,329 | 31,066 | 32,813 | 33,383 | 33,866 | 483 | 1.45% | 100.00% | | | | | | |
| Limit by law | | | | | | | | | 2,086,746 | - 33,866 | - 173,867 = | 1,879,013 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.54 | 1.53 | 1.22 | 1.13 | - |
| Utilities [02] | 5.40 | 5.37 | 4.29 | 3.96 | - |
| Major Industry [04] | 5.25 | 5.21 | 4.16 | 3.85 | - |
| Light Industry [05] | 5.25 | 5.21 | 4.16 | 3.85 | - |
| Business and Other [06] | 3.78 | 3.76 | 3.00 | 2.78 | - |
| Managed Forest Land [07] | 4.63 | 4.60 | 3.67 | 3.40 | - |
| Rec/Non Profit [08] | 1.54 | 1.53 | 1.22 | 1.13 | - |
| Farm [09] | 1.54 | 1.53 | 1.22 | 1.13 | - |

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

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|------------------------|--------------|----------------------|--------------------------|----------------------------|------------------|------------|--|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | | 330,844 | - 48,934 = | 281,910 | | | |
| Area B - Halfmoon Bay | | | | | | | | | 259,157 | - 35,311 = | 223,846 | | | |
| Area D - Roberts Creek | | | | | | | | | 219,603 | - 41,025 = | 178,578 | | | |
| Area E - Elphinstone | 1,874 | 1,904 | 1,988 | 2,004 | 2,116 | 112 | 5.59% | 38.47% | 171,446 | - 2,116 - 34,628 = | 134,702 | | | |
| Area F - West Howe Sound | 3,215 | 3,343 | 3,324 | 3,206 | 3,385 | 179 | 5.58% | 61.53% | 234,017 | - 3,385 - 37,746 = | 192,886 | | | |
| Member Municipalities | | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | | 600,180 | - 3,197 = | 596,983 | | | |
| Town of Gibsons | | | | | | | | | 242,769 | - 1,390 = | 241,379 | | | |
| shíshálh Nation Government District | | | | | | | | | 28,730 | - = | 28,730 | | | |
| Net Taxes Levied | 5,089 | 5,247 | 5,312 | 5,210 | 5,501 | 291 | 5.59% | 100.00% | | | | | | |
| Limit by law | | | | | | | | | 2,086,746 | - 5,501 - 202,232 = | 1,879,013 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .17 | .16 | .13 | .12 | - |
| Utilities [02] | .58 | .56 | .45 | .40 | - |
| Major Industry [04] | .56 | .54 | .43 | .39 | - |
| Light Industry [05] | .56 | .54 | .43 | .39 | - |
| Business and Other [06] | .41 | .39 | .31 | .28 | - |
| Managed Forest Land [07] | .50 | .48 | .38 | .35 | - |
| Rec/Non Profit [08] | .17 | .16 | .13 | .12 | - |
| Farm [09] | .17 | .16 | .13 | .12 | - |

* 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
123

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

5,208

5,210

5,501

5,537

5,563

5,583

5,583

Total Revenues
5,208
5,210
5,501
5,537
5,563
5,583
5,583
Expenses

Administration

360

361

596

596

596

596

596

Wages and Benefits

473

849

905

941

967

987

987

Operating
5,505
7,557
6,428
4,000
4,000
4,000
4,000
Total Expenses
6,338
8,767
7,929
5,537
5,563
5,583
5,583
Other

Prior Year (Surplus)/Deficit

(3,557)

(3,557)

(2,428)

-

-

-

-

Total Other
(3,557)
(3,557)
(2,428)
-
-
-
-
Grants in Aid - Area E & F (Surplus)/Deficit:
(2,427)
-
-
-
-
-
-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|----------------|----------------------|--------------------------|----------|-----------|-------------|--|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | 1,595 | 1,630 | 1,738 | 1,694 | 1,692 | (2) | (0.12%) | 15.32% | 330,844 | - 47,242 | = | 281,910 | | |
| Area B - Halfmoon Bay | 1,448 | 1,461 | 1,455 | 1,447 | 1,445 | (2) | (0.14%) | 13.08% | 259,157 | - 1,445 | - 33,866 | = 223,846 | | |
| Area D - Roberts Creek | 1,081 | 1,144 | 1,099 | 1,101 | 1,100 | (1) | (0.09%) | 9.95% | 219,603 | - 1,100 | - 39,925 | = 178,578 | | |
| Area E - Elphinstone | 836 | 863 | 845 | 855 | 854 | (1) | (0.12%) | 7.73% | 171,446 | - 854 | - 35,890 | = 134,702 | | |
| Area F - West Howe Sound | 1,434 | 1,516 | 1,412 | 1,368 | 1,366 | (2) | (0.15%) | 12.37% | 234,017 | - 1,366 | - 39,765 | = 192,886 | | |
| Member Municipalities | | | | | | | | | | | | | | |
| District of Sechelt | 2,992 | 3,046 | 3,062 | 3,200 | 3,197 | (3) | (0.09%) | 28.95% | 600,180 | - 3,197 | - | = 596,983 | | |
| Town of Gibsons | 1,404 | 1,412 | 1,349 | 1,391 | 1,390 | (1) | (0.07%) | 12.58% | 242,769 | - 1,390 | - | = 241,379 | | |
| shíshálh Nation Government District | | | | | | | | | 28,730 | - | - | = 28,730 | | |
| Net Taxes Levied | 10,790 | 11,072 | 10,960 | 11,055 | 11,045 | (10) | (0.09%) | 100.00% | | | | | | |
| Limit by law | | | | | | | | | 2,086,746 | - 11,045 | - 196,688 | = 1,879,013 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .07 | .07 | .05 | .05 | - |
| Utilities [02] | .26 | .25 | .19 | .17 | - |
| Major Industry [04] | .25 | .25 | .18 | .17 | - |
| Light Industry [05] | .25 | .25 | .18 | .17 | - |
| Business and Other [06] | .18 | .18 | .13 | .12 | - |
| Managed Forest Land [07] | .22 | .22 | .16 | .15 | - |
| Rec/Non Profit [08] | .07 | .07 | .05 | .05 | - |
| Farm [09] | .07 | .07 | .05 | .05 | - |

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

Grants in Aid - Community Schools

125

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|------------------|--------|--------|--------|--------|--------|--------|--------|
| Tax Requisitions | 11,052 | 11,055 | 11,045 | 11,691 | 11,717 | 11,737 | 11,737 |
|------------------|--------|--------|--------|--------|--------|--------|--------|

| | | | | | | | |
|----------------|--------|--------|--------|--------|--------|--------|--------|
| Total Revenues | 11,052 | 11,055 | 11,045 | 11,691 | 11,717 | 11,737 | 11,737 |
|----------------|--------|--------|--------|--------|--------|--------|--------|

Expenses

| | | | | | | | |
|----------------|-----|-----|-----|-----|-----|-----|-----|
| Administration | 732 | 729 | 750 | 750 | 750 | 750 | 750 |
|----------------|-----|-----|-----|-----|-----|-----|-----|

| | | | | | | | |
|--------------------|-----|-----|-----|-----|-----|-----|-----|
| Wages and Benefits | 240 | 849 | 905 | 941 | 967 | 987 | 987 |
|--------------------|-----|-----|-----|-----|-----|-----|-----|

| | | | | | | | |
|-----------|--------|--------|--------|--------|--------|--------|--------|
| Operating | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
|-----------|--------|--------|--------|--------|--------|--------|--------|

| | | | | | | | |
|----------------|--------|--------|--------|--------|--------|--------|--------|
| Total Expenses | 10,972 | 11,578 | 11,655 | 11,691 | 11,717 | 11,737 | 11,737 |
|----------------|--------|--------|--------|--------|--------|--------|--------|

Other

| | | | | | | | |
|------------------------------|-------|-------|-------|---|---|---|---|
| Prior Year (Surplus)/Deficit | (524) | (523) | (610) | - | - | - | - |
|------------------------------|-------|-------|-------|---|---|---|---|

| | | | | | | | |
|-------------|-------|-------|-------|---|---|---|---|
| Total Other | (524) | (523) | (610) | - | - | - | - |
|-------------|-------|-------|-------|---|---|---|---|

| | | | | | | | |
|------------------------------------------------------|-------|---|---|---|---|---|---|
| Grants in Aid - Community Schools (Surplus)/Deficit: | (604) | - | - | - | - | - | - |
|------------------------------------------------------|-------|---|---|---|---|---|---|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|---------------|--------------|---------------|---------------|---------------|------------------------|----------------------|--------------------------|------------------|-----------------|--------------------|------------------|--|
| | | | | | | | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | \$ | % | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | 330,844 | - 48,934 = | 281,910 | | | |
| Area B - Halfmoon Bay | | | | | | | | 259,157 | - 35,311 = | 223,846 | | | |
| Area D - Roberts Creek | | | | | | | | 219,603 | - 41,025 = | 178,578 | | | |
| Area E - Elphinstone | 4,217 | 1,418 | 4,311 | 4,481 | 4,528 | 47 | 1.05% | 38.47% | 171,446 | - 4,528 | - 32,216 = | 134,702 | |
| Area F - West Howe Sound | 7,236 | 2,491 | 7,206 | 7,169 | 7,242 | 73 | 1.02% | 61.53% | 234,017 | - 7,242 | - 33,889 = | 192,886 | |
| Member Municipalities | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | 600,180 | - 3,197 = | 596,983 | | | |
| Town of Gibsons | | | | | | | | 242,769 | - 1,390 = | 241,379 | | | |
| shishálh Nation Government District | | | | | | | | 28,730 | - = | 28,730 | | | |
| Net Taxes Levied | 11,453 | 3,909 | 11,517 | 11,650 | 11,770 | 120 | 1.03% | 100.00% | | | | | |
| Limit by law | | | | | | | | | 2,086,746 | - 11,770 | - 195,963 = | 1,879,013 | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .37 | .12 | .28 | .26 | - |
| Utilities [02] | 1.30 | .41 | .97 | .90 | - |
| Major Industry [04] | 1.27 | .40 | .94 | .87 | - |
| Light Industry [05] | 1.27 | .40 | .94 | .87 | - |
| Business and Other [06] | .91 | .29 | .68 | .63 | - |
| Managed Forest Land [07] | 1.12 | .36 | .83 | .77 | - |
| Rec/Non Profit [08] | .37 | .12 | .28 | .26 | - |
| Farm [09] | .37 | .12 | .28 | .26 | - |

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

Greater Gibsons Community Participation

126

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

11,652

11,650

11,770

11,806

11,832

11,852

11,852

Total Revenues

11,652

11,650

11,770

11,806

11,832

11,852

11,852

Expenses

Administration

804

801

865

865

865

865

865

Wages and Benefits

450

849

905

941

967

987

987

Operating

10,850

11,583

11,132

10,000

10,000

10,000

10,000

Total Expenses

12,104

13,233

12,902

11,806

11,832

11,852

11,852

Other

Prior Year (Surplus)/Deficit

(1,583)

(1,583)

(1,132)

-

-

-

-

Total Other

(1,583)

(1,583)

(1,132)

-

-

-

-

Greater Gibsons Community Participation (Surplus)/Deficit:

(1,131)

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|--------------|----------------------|--------------------------|-----------------|--------------------|------------------|--|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | | 330,844 | - 48,934 = | 281,910 | | | |
| Area B - Halfmoon Bay | | | | | | | | | 259,157 | - 35,311 = | 223,846 | | | |
| Area D - Roberts Creek | 37,027 | 28,029 | 35,797 | 38,438 | 39,925 | 1,487 | 3.87% | 100.00% | 219,603 | - 39,925 | - 1,100 = | 178,578 | | |
| Area E - Elphinstone | | | | | | | | | 171,446 | - 36,744 = | 134,702 | | | |
| Area F - West Howe Sound | | | | | | | | | 234,017 | - 41,131 = | 192,886 | | | |
| Member Municipalities | | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | | 600,180 | - 3,197 = | 596,983 | | | |
| Town of Gibsons | | | | | | | | | 242,769 | - 1,390 = | 241,379 | | | |
| shíshálh Nation Government District | | | | | | | | | 28,730 | - = | 28,730 | | | |
| Net Taxes Levied | 37,027 | 28,029 | 35,797 | 38,438 | 39,925 | 1,487 | 3.87% | 100.00% | | | | | | |
| Limit by law | | | | | | | | | 2,086,746 | - 39,925 | - 167,808 = | 1,879,013 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.53 | 1.77 | 1.77 | 1.71 | - |
| Utilities [02] | 8.84 | 6.19 | 6.19 | 6.00 | - |
| Major Industry [04] | 8.59 | 6.01 | 6.01 | 5.83 | - |
| Light Industry [05] | 8.59 | 6.01 | 6.01 | 5.83 | - |
| Business and Other [06] | 6.19 | 4.33 | 4.33 | 4.20 | - |
| Managed Forest Land [07] | 7.58 | 5.30 | 5.31 | 5.14 | - |
| Rec/Non Profit [08] | 2.53 | 1.77 | 1.77 | 1.71 | - |
| Farm [09] | 2.53 | 1.77 | 1.77 | 1.71 | - |

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

Grants in Aid - Area D
127

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Tax Requisitions | 38,436 | 38,438 | 39,925 | 40,221 | 40,247 | 40,267 | 40,267 |
| Investment Income | 177 | - | - | - | - | - | - |
| Total Revenues | 38,613 | 38,438 | 39,925 | 40,221 | 40,247 | 40,267 | 40,267 |

Expenses

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,436 | 2,430 | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 |
| Wages and Benefits | 498 | 849 | 905 | 941 | 967 | 987 | 987 |
| Operating | 37,331 | 37,240 | 36,705 | 36,705 | 36,705 | 36,705 | 36,705 |
| Total Expenses | 40,265 | 40,519 | 40,185 | 40,221 | 40,247 | 40,267 | 40,267 |

Other

| | | | | | | | |
|------------------------------|----------------|----------------|--------------|----------|----------|----------|----------|
| Transfer to/(from) Reserves | 177 | - | - | - | - | - | - |
| Prior Year (Surplus)/Deficit | (2,081) | (2,081) | (260) | - | - | - | - |
| Total Other | (1,904) | (2,081) | (260) | - | - | - | - |

| | | | | | | | |
|-------------------------------------------|-------|---|---|---|---|---|---|
| Grants in Aid - Area D (Surplus)/Deficit: | (252) | - | - | - | - | - | - |
|-------------------------------------------|-------|---|---|---|---|---|---|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|--------------|----------------------|--------------------------|-----------------|------------------|------------------|------------------------------|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | | | | 330,844 | - 48,934 = | 281,910 | |
| Area B - Halfmoon Bay | | | | | | | | | | | 259,157 | - 35,311 = | 223,846 | |
| Area D - Roberts Creek | | | | | | | | | | | 219,603 | - 41,025 = | 178,578 | |
| Area E - Elphinstone | 25,607 | 26,508 | 27,934 | 28,666 | 29,246 | 580 | 2.02% | 100.00% | 171,446 | - 29,246 | - 7,498 | = 134,702 | | |
| Area F - West Howe Sound | | | | | | | | | | | 234,017 | - 41,131 = | 192,886 | |
| Member Municipalities | | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | | | | 600,180 | - 3,197 = | 596,983 | |
| Town of Gibsons | | | | | | | | | | | 242,769 | - 1,390 = | 241,379 | |
| shíshálh Nation Government District | | | | | | | | | | | 28,730 | - = | 28,730 | |
| Net Taxes Levied | 25,607 | 26,508 | 27,934 | 28,666 | 29,246 | 580 | 2.02% | 100.00% | | | 2,086,746 | - 29,246 | - 178,487 = 1,879,013 | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.26 | 2.21 | 1.80 | 1.65 | - |
| Utilities [02] | 7.91 | 7.75 | 6.29 | 5.76 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 7.68 | 7.53 | 6.11 | 5.60 | - |
| Business and Other [06] | 5.54 | 5.43 | 4.40 | 4.03 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | 2.26 | 2.21 | 1.80 | 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 E
128

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

28,668

28,666

29,246

29,282

29,308

29,328

29,328

Total Revenues
28,668
28,666
29,246
29,282
29,308
29,328
29,328
Expenses

Administration

1,980

1,978

2,078

2,078

2,078

2,078

2,078

Wages and Benefits

498

849

905

941

967

987

987

Operating
27,925
29,783
28,472
26,263
26,263
26,263
26,263
Total Expenses
30,403
32,610
31,455
29,282
29,308
29,328
29,328
Other

Prior Year (Surplus)/Deficit

(3,944)

(3,944)

(2,209)

-

-

-

-

Total Other
(3,944)
(3,944)
(2,209)
-
-
-
-
Grants In Aid - Area E (Surplus)/Deficit:
(2,209)
-
-
-
-
-
-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios | Grants-in-Aid Limit Test | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|--------------|----------------------|--------------------------|------------------|-----------------|------------------------------|--|--|
| | | | | | | \$ | % | | Limit | This GIA | Other GIA | Remaining* | | |
| Electoral Areas | | | | | | | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | | | 330,844 | - 48,934 = | 281,910 | | |
| Area B - Halfmoon Bay | | | | | | | | | | 259,157 | - 35,311 = | 223,846 | | |
| Area D - Roberts Creek | | | | | | | | | | 219,603 | - 41,025 = | 178,578 | | |
| Area E - Elphinstone | | | | | | | | | | 171,446 | - 36,744 = | 134,702 | | |
| Area F - West Howe Sound | 25,570 | 26,597 | 23,616 | 28,383 | 29,138 | 755 | 2.66% | 100.00% | | 234,017 | - 29,138 | - 11,993 = 192,886 | | |
| Member Municipalities | | | | | | | | | | | | | | |
| District of Sechelt | | | | | | | | | | 600,180 | - 3,197 = | 596,983 | | |
| Town of Gibsons | | | | | | | | | | 242,769 | - 1,390 = | 241,379 | | |
| shíshálh Nation Government District | | | | | | | | | | 28,730 | - = | 28,730 | | |
| Net Taxes Levied | 25,570 | 26,597 | 23,616 | 28,383 | 29,138 | 755 | 2.66% | 100.00% | | | | | | |
| Limit by law | | | | | | | | | | 2,086,746 | - 29,138 | - 178,595 = 1,879,013 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.32 | 1.27 | .91 | 1.02 | - |
| Utilities [02] | 4.60 | 4.43 | 3.18 | 3.57 | - |
| Major Industry [04] | 4.47 | 4.30 | 3.09 | 3.46 | - |
| Light Industry [05] | 4.47 | 4.30 | 3.09 | 3.46 | - |
| Business and Other [06] | 3.22 | 3.10 | 2.23 | 2.50 | - |
| Managed Forest Land [07] | 3.95 | 3.80 | 2.73 | 3.06 | - |
| Rec/Non Profit [08] | 1.32 | 1.27 | .91 | 1.02 | - |
| Farm [09] | 1.32 | 1.27 | .91 | 1.02 | - |

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

Grants In Aid - Area F

129

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

28,380

28,383

29,138

29,174

29,200

29,220

29,220

Total Revenues

28,380

28,383

29,138

29,174

29,200

29,220

29,220

Expenses

Administration

2,064

2,063

2,144

2,144

2,144

2,144

2,144

Wages and Benefits

498

849

905

941

967

987

987

Operating

29,128

30,783

28,095

26,089

26,089

26,089

26,089

Total Expenses

31,690

33,695

31,144

29,174

29,200

29,220

29,220

Other

Prior Year (Surplus)/Deficit

(5,312)

(5,312)

(2,006)

-

-

-

-

Total Other

(5,312)

(5,312)

(2,006)

-

-

-

-

Grants In Aid - Area F (Surplus)/Deficit:

(2,002)

-

-

-

-

-

-

130 Electoral Area Services - UBCM/AVICC



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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|---------------|---------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 18,233 | 18,204 | 30,535 | 46,941 | 53,945 | 7,004 | 14.92% | 26.21% |
| Area B - Halfmoon Bay | 16,557 | 16,319 | 25,566 | 40,085 | 46,065 | 5,980 | 14.92% | 22.38% |
| Area D - Roberts Creek | 12,354 | 12,774 | 19,312 | 30,496 | 35,045 | 4,549 | 14.92% | 17.03% |
| Area E - Elphinstone | 9,553 | 9,641 | 14,837 | 23,691 | 27,226 | 3,535 | 14.92% | 13.23% |
| Area F - West Howe Sound | 16,391 | 16,929 | 24,803 | 37,896 | 43,551 | 5,655 | 14.92% | 21.16% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 73,089 | 73,866 | 115,053 | 179,109 | 205,832 | 26,723 | 14.92% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .84 | .81 | .95 | 1.36 | - |
| Utilities [02] | 2.95 | 2.82 | 3.34 | 4.76 | - |
| Major Industry [04] | 2.87 | 2.74 | 3.24 | 4.62 | - |
| Light Industry [05] | 2.87 | 2.74 | 3.24 | 4.62 | - |
| Business and Other [06] | 2.07 | 1.97 | 2.34 | 3.33 | - |
| Managed Forest Land [07] | 2.53 | 2.42 | 2.86 | 4.08 | - |
| Rec/Non Profit [08] | .84 | .81 | .95 | 1.36 | - |
| Farm [09] | .84 | .81 | .95 | 1.36 | - |

Electoral Area Services - UBCM/AVICC
130

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

179,112

179,109

205,832

208,754

210,844

212,405

212,405

Total Revenues
179,112
179,109
205,832
208,754
210,844
212,405
212,405
Expenses

Administration

8,556

8,561

13,868

13,868

13,868

13,868

13,868

Wages and Benefits

119,360

135,282

154,198

157,120

159,210

160,771

160,771

Operating

43,813

35,266

37,766

37,766

37,766

37,766

37,766

Total Expenses
171,729
179,109
205,832
208,754
210,844
212,405
212,405
Other

Transfer to/(from) Reserves

7,376

-

-

-

-

-

-

Total Other
7,376
-
-
-
-
-
-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:
(7)
-
-
-
-
-
-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|-----------------|---------------|------|---------------|---------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | (12,473) | 3,450 | | 3,669 | 4,868 | 1,199 | 32.68% 26.21% |
| Area B - Halfmoon Bay | (11,327) | 3,093 | | 3,133 | 4,157 | 1,024 | 32.68% 22.38% |
| Area D - Roberts Creek | -8,452 | 2,421 | | 2,384 | 3,163 | 779 | 32.68% 17.03% |
| Area E - Elphinstone | (6,535) | 1,827 | | 1,852 | 2,457 | 605 | 32.67% 13.23% |
| Area F - West Howe Sound | (11,213) | 3,209 | | 2,962 | 3,930 | 968 | 32.68% 21.16% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | (50,000) | 14,000 | | 14,000 | 18,575 | 4,575 | 32.68% 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|--------|------|------|------|------|
| Residential [01] | (.58) | .15 | - | .11 | - |
| Utilities [02] | (2.02) | .53 | - | .37 | - |
| Major Industry [04] | (1.96) | .52 | - | .36 | - |
| Light Industry [05] | (1.96) | .52 | - | .36 | - |
| Business and Other [06] | (1.41) | .37 | - | .26 | - |
| Managed Forest Land [07] | (1.73) | .46 | - | .32 | - |
| Rec/Non Profit [08] | (.58) | .15 | - | .11 | - |
| Farm [09] | (.58) | .15 | - | .11 | - |

135 Corporate Sustainability Services



About: Provides funding for corporate level projects that support the SCRD's Climate Action Charter commitment, CARIP initiatives and Energy Emissions initiatives.

Source of Funding: Internal Recovery

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

135

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Investment Income | 6,796 | - | - | - | - | - | - |
| Internal Recoveries | 55,812 | 55,809 | 68,238 | 70,553 | 72,206 | 73,443 | 73,443 |
| Total Revenues | 62,608 | 55,809 | 68,238 | 70,553 | 72,206 | 73,443 | 73,443 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Wages and Benefits | 53,180 | 45,429 | 57,858 | 60,173 | 61,826 | 63,063 | 63,063 |
| Operating | 9,607 | 25,380 | 10,380 | 10,380 | 10,380 | 10,380 | 10,380 |
| Amortization of Tangible Capital Assets | - | 2,869 | - | - | - | - | - |
| Total Expenses | 62,787 | 73,678 | 68,238 | 70,553 | 72,206 | 73,443 | 73,443 |

Other

| | | | | | | | |
|-----------------------------|--------------|-----------------|----------|----------|----------|----------|----------|
| Transfer to/(from) Reserves | (179) | (15,000) | - | - | - | - | - |
| Unfunded Amortization | - | (2,869) | - | - | - | - | - |
| Total Other | (179) | (17,869) | - | - | - | - | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|---------------|---------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 3,006 | 14,233 | 27,097 | 24,868 | 31,012 | 6,144 | 24.71% | 15.04% |
| Area B - Halfmoon Bay | 2,730 | 12,759 | 22,688 | 21,236 | 26,482 | 5,246 | 24.70% | 12.84% |
| Area D - Roberts Creek | 2,037 | 9,987 | 17,138 | 16,156 | 20,147 | 3,991 | 24.70% | 9.77% |
| Area E - Elphinstone | 1,575 | 7,538 | 13,167 | 12,551 | 15,652 | 3,101 | 24.71% | 7.59% |
| Area F - West Howe Sound | 2,702 | 13,236 | 22,010 | 20,077 | 25,037 | 4,960 | 24.70% | 12.14% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 5,639 | 26,593 | 47,740 | 46,983 | 58,590 | 11,607 | 24.70% | 28.41% |
| Town of Gibsons | 2,646 | 12,325 | 21,040 | 20,421 | 25,467 | 5,046 | 24.71% | 12.35% |
| shíshálh Nation Government District | 437 | 2,051 | 3,422 | 3,079 | 3,839 | 760 | 24.68% | 1.86% |
| Net Taxes Levied | 20,771 | 98,723 | 174,302 | 165,370 | 206,227 | 40,857 | 24.71% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .14 | .63 | .85 | .72 | - |
| Utilities [02] | .49 | 2.20 | 2.96 | 2.52 | - |
| Major Industry [04] | .47 | 2.14 | 2.88 | 2.45 | - |
| Light Industry [05] | .47 | 2.14 | 2.88 | 2.45 | - |
| Business and Other [06] | .34 | 1.54 | 2.07 | 1.77 | - |
| Managed Forest Land [07] | .42 | 1.89 | 2.54 | 2.16 | - |
| Rec/Non Profit [08] | .14 | .63 | .85 | .72 | - |
| Farm [09] | .14 | .63 | .85 | .72 | - |

140 Member Municipality Debt

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



Taxation Impact

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

| Member Municipality Debt | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|----------------------------------------------------|------------------------------------|------------------|------------------|------------------|---------------------------------|----------------|----------------|----------------|
| 140 | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Revenues | | | | | | | | |
| | Member Municipality Debt | 1,392,760 | 1,392,768 | 1,506,412 | 1,126,039 | 751,486 | 745,998 | 706,315 |
| | Total Revenues | 1,392,760 | 1,392,768 | 1,506,412 | 1,126,039 | 751,486 | 745,998 | 706,315 |
| Expenses | | | | | | | | |
| | Debt Charges Member Municipalities | 1,392,760 | 1,392,768 | 1,506,412 | 1,126,039 | 751,486 | 745,998 | 706,315 |
| | Debt Charges - Interest | - | - | - | - | - | - | - |
| | Total Expenses | 1,392,760 | 1,392,768 | 1,506,412 | 1,126,039 | 751,486 | 745,998 | 706,315 |
| Member Municipality Debt (Surplus)/Deficit: | | - | - | - | - | - | - | - |



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

| Requisitions | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|--------------|---------------|-----------------|------------|------|-------------------------|----------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | 644 | 5,394 | (6,514) | 17 | | 6,531 (100.26%) | 15.04% |
| Area B - Halfmoon Bay | 585 | 4,836 | (5,563) | 15 | | 5,578 (100.27%) | 12.84% |
| Area D - Roberts Creek | 436 | 3,785 | (4,232) | 11 | | 4,243 (100.26%) | 9.77% |
| Area E - Elphinstone | 337 | 2,857 | (3,288) | 9 | | 3,297 (100.27%) | 7.59% |
| Area F - West Howe Sound | 579 | 5,017 | (5,259) | 14 | | 5,273 (100.27%) | 12.14% |
| Member Municipalities | | | | | | | |
| District of Sechelt | 1,208 | 10,079 | (12,307) | 32 | | 12,339 (100.26%) | 28.41% |
| Town of Gibsons | 567 | 4,671 | (5,350) | 14 | | 5,364 (100.26%) | 12.35% |
| shíshálh Nation Government District | 93 | 777 | (806) | 2 | | 808 (100.25%) | 1.86% |
| Net Taxes Levied | 4,448 | 37,417 | (43,320) | 113 | | 43,433 (100.26%) | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|-------|------|
| Residential [01] | .03 | .24 | - | (.19) | - |
| Utilities [02] | .10 | .84 | - | (.66) | - |
| Major Industry [04] | .10 | .81 | - | (.64) | - |
| Light Industry [05] | .10 | .81 | - | (.64) | - |
| Business and Other [06] | .07 | .58 | - | (.46) | - |
| Managed Forest Land [07] | .09 | .72 | - | (.57) | - |
| Rec/Non Profit [08] | .03 | .24 | - | (.19) | - |
| Farm [09] | .03 | .24 | - | (.19) | - |

Feasibility Studies - Regional
150

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

(43,320)

(43,320)

113

113

113

113

113

Government Transfers

-

-

-

-

-

-

-

Total Revenues

(43,320)

(43,320)

113

113

113

113

113

Expenses

Administration

4,596

4,600

113

113

113

113

113

Wages and Benefits

-

-

-

-

-

-

-

Operating

-

-

-

-

-

-

-

Total Expenses

4,596

4,600

113

113

113

113

113

Other

Transfer to/(from) Appropriated Surplus

(47,918)

(47,920)

-

-

-

-

-

Transfer to/(from) Other Funds

1

-

-

-

-

-

-

Prior Year (Surplus)/Deficit

-

-

-

-

-

-

-

Total Other

(47,917)

(47,920)

-

-

-

-

-

Feasibility Studies - Regional (Surplus)/Deficit:

(1)

-

-

-

-

-

-

151 Feasibility Studies - Area A



About: Provides funding resources for the study of potential new services and the costs of running referendums for those new services. Initial funding comes from property taxation. If the new service receives assent and a function is established, any costs associated with the feasibility study are deemed to be costs of the service and are recovered accordingly.

Source of Funding: Taxation & Internal Recovery

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies - Area A

Basis of Apportionment: Land & Improvements

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

| Requisitions | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------|------|------|------|------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | 100.00% |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shishálh Nation Government District | | | | | | | |
| Net Taxes Levied | | | | | | | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | - | - | - | - | - |
| Utilities [02] | - | - | - | - | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Feasibility Studies - Area A

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------------------------------|---------|----------------|----------------|---------------------------------|------|------|------|
| 151 | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Revenues | | | | | | | |
| Other Revenue | - | 30,000 | 30,000 | - | - | - | - |
| Total Revenues | - | 30,000 | 30,000 | - | - | - | - |
| Expenses | | | | | | | |
| Operating | - | 30,000 | 30,000 | - | - | - | - |
| Total Expenses | - | 30,000 | 30,000 | - | - | - | - |
| Feasibility Studies - Area A (Surplus)/Deficit: | - | - | - | - | - | - | - |

155 Feasibility Studies - Area F



About: Feasibility Reserve provides funding resources for the study of potential new services and the costs of running referendums for those new services. Initial funding comes from property taxation. If the new service receives assent and a function is established, funds are returned to the Feasibility Reserve from the new function. Funding comes from property taxation and from the establishment of new services for Area F only

Source of Funding: Taxation & Internal Recovery

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies - Area F

Basis of Apportionment: Land & Improvements

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

| Requisitions | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------|------|------|--------------|------------|-------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | 9,679 | 591 | (9,088) (93.89%) | 100.00% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | | | | 9,679 | 591 | (9,088) (93.89%) | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | - | - | - | .35 | - |
| Utilities [02] | - | - | - | 1.22 | - |
| Major Industry [04] | - | - | - | 1.18 | - |
| Light Industry [05] | - | - | - | 1.18 | - |
| Business and Other [06] | - | - | - | .85 | - |
| Managed Forest Land [07] | - | - | - | 1.04 | - |
| Rec/Non Profit [08] | - | - | - | .35 | - |
| Farm [09] | - | - | - | .35 | - |

Feasibility Studies - Area F
155

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|--------------|---------------|---------------|------------|------------|------------|------------|
| Tax Requisitions | 9,676 | 9,679 | 591 | 591 | 591 | 591 | 591 |
| Government Transfers | - | 10,000 | 10,000 | - | - | - | - |
| Other Revenue | - | 30,000 | 30,000 | - | - | - | - |
| Total Revenues | 9,676 | 49,679 | 40,591 | 591 | 591 | 591 | 591 |

Expenses

| | | | | | | | |
|-----------------------|----------|---------------|---------------|------------|------------|------------|------------|
| Administration | - | - | 591 | 591 | 591 | 591 | 591 |
| Wages and Benefits | - | 7,179 | - | - | - | - | - |
| Operating | - | 42,500 | 42,500 | - | - | - | - |
| Total Expenses | - | 49,679 | 43,091 | 591 | 591 | 591 | 591 |

Other

| | | | | | | | |
|-----------------------------------------|--------------|----------|----------------|----------|----------|----------|----------|
| Transfer to/(from) Reserves | 2,500 | - | (2,500) | - | - | - | - |
| Transfer to/(from) Appropriated Surplus | 7,179 | - | - | - | - | - | - |
| Total Other | 9,679 | - | (2,500) | - | - | - | - |

Feasibility Studies - Area F (Surplus)/Deficit:
3
-
-
-
-
-
-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 49,885 | 69,887 | 90,069 | 118,047 | 132,357 | 14,310 | 12.12% | 25.38% |
| Area B - Halfmoon Bay | 45,300 | 62,651 | 75,412 | 100,804 | 113,023 | 12,219 | 12.12% | 21.68% |
| Area D - Roberts Creek | 33,801 | 49,040 | 56,964 | 76,689 | 85,986 | 9,297 | 12.12% | 16.49% |
| Area E - Elphinstone | 26,137 | 37,014 | 43,766 | 59,577 | 66,799 | 7,222 | 12.12% | 12.81% |
| Area F - West Howe Sound | 44,844 | 64,993 | 73,161 | 95,301 | 106,853 | 11,552 | 12.12% | 20.49% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | 7,245 | 10,071 | 11,376 | 14,614 | 16,386 | 1,772 | 12.13% | 3.14% |
| Net Taxes Levied | 207,211 | 293,655 | 350,748 | 465,032 | 521,404 | 56,372 | 12.12% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|-------|------|-------|------|
| Residential [01] | 2.31 | 3.09 | 2.81 | 3.42 | - |
| Utilities [02] | 8.07 | 10.82 | 9.85 | 11.97 | - |
| Major Industry [04] | 7.84 | 10.51 | 9.57 | 11.63 | - |
| Light Industry [05] | 7.84 | 10.51 | 9.57 | 11.63 | - |
| Business and Other [06] | 5.65 | 7.58 | 6.89 | 8.38 | - |
| Managed Forest Land [07] | 6.92 | 9.28 | 8.44 | 10.26 | - |
| Rec/Non Profit [08] | 2.31 | 3.09 | 2.81 | 3.42 | - |
| Farm [09] | 2.31 | 3.09 | 2.81 | 3.42 | - |

Bylaw Enforcement

200

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 465,036 | 465,032 | 521,404 | 539,947 | 551,255 | 559,704 | 559,704 |
| User Fees & Service Charges | 2,490 | 513 | 513 | 513 | 513 | 513 | 513 |
| Investment Income | 12,315 | - | - | - | - | - | - |
| Total Revenues | 479,841 | 465,545 | 521,917 | 540,460 | 551,768 | 560,217 | 560,217 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 62,124 | 62,121 | 75,770 | 75,770 | 75,770 | 75,770 | 75,770 |
| Wages and Benefits | 317,452 | 349,913 | 392,636 | 411,179 | 422,487 | 430,936 | 430,936 |
| Operating | 63,670 | 89,011 | 89,011 | 54,011 | 54,011 | 54,011 | 54,011 |
| Amortization of Tangible Capital Assets | 6,444 | 5,673 | 6,439 | 6,439 | 6,439 | 6,439 | 6,439 |
| Total Expenses | 449,690 | 506,718 | 563,856 | 547,399 | 558,707 | 567,156 | 567,156 |

Other

| | | | | | | | |
|----------------------------------------|---------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Transfer to/(from) Reserves | 37,084 | (35,000) | (35,000) | - | - | - | - |
| Transfer to/(from) Other Funds | (484) | (500) | (500) | (500) | (500) | (500) | (500) |
| Unfunded Amortization | (6,444) | (5,673) | (6,439) | (6,439) | (6,439) | (6,439) | (6,439) |
| Total Other | 30,156 | (41,173) | (41,939) | (6,939) | (6,939) | (6,939) | (6,939) |

Bylaw Enforcement (Surplus)/Deficit:

5

-

-

-

-

-

-

Capital Project Summary

| Bylaw Enforcement | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|---------|----------------|----------------|---------------------------------|------|------|------|
| 200 | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| | | - | - | - | - | - | - |
| Capital Projects Total: | | - | - | - | - | - | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|--------|--------|--------|--------|--------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | 100.00% |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shishálh Nation Government District | | | | | | | |
| Net Taxes Levied | | | | | | | 100.00% |
| Limit by law | 33,955 | 33,955 | 46,811 | 51,831 | 51,831 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | - | - | - | - | - |
| Utilities [02] | - | - | - | - | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Halfmoon Bay Smoke Control

204

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|------------|----------|----------|----------|----------|----------|----------|
| Tax Requisitions | - | - | - | - | - | - | - |
| User Fees & Service Charges | 245 | - | - | - | - | - | - |
| Investment Income | 56 | - | - | - | - | - | - |
| Total Revenues | 301 | - | - | - | - | - | - |

Expenses

| | | | | | | | |
|-----------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Administration | 156 | 152 | 159 | 159 | 159 | 159 | 159 |
| Wages and Benefits | - | 972 | 1,037 | 1,079 | 1,109 | 1,131 | 1,131 |
| Operating | 64 | - | - | - | - | - | - |
| Total Expenses | 220 | 1,124 | 1,196 | 1,238 | 1,268 | 1,290 | 1,290 |

Other

| | | | | | | | |
|-----------------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Transfer to/(from) Reserves | 81 | (1,124) | (1,196) | (1,238) | (1,268) | (1,290) | (1,290) |
| Total Other | 81 | (1,124) | (1,196) | (1,238) | (1,268) | (1,290) | (1,290) |

| | | | | | | | |
|-----------------------------------------------|---|---|---|---|---|---|---|
| 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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|--------|--------|--------|--------|--------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | 100.00% |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shishálh Nation Government District | | | | | | | |
| Net Taxes Levied | | | | | | | 100.00% |
| Limit by law | 30,828 | 30,828 | 39,675 | 43,921 | 43,921 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | - | - | - | - | - |
| Utilities [02] | - | - | - | - | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Roberts Creek Smoke Control

206

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

- - - - - - -

Investment Income

645 - - - - - -

Total Revenues

645 - - - - - -

Expenses

Administration

156 151 155 155 155 155 155

Wages and Benefits

- 972 1,037 1,079 1,109 1,131 1,131

Total Expenses

156 1,123 1,192 1,234 1,264 1,286 1,286

Other

Transfer to/(from) Reserves

489 (1,123) (1,192) (1,234) (1,264) (1,286) (1,286)

Total Other

489 (1,123) (1,192) (1,234) (1,264) (1,286) (1,286)

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | 321,227 | 400,339 | 446,526 | 451,654 | 509,562 | 57,908 | 12.82% | 30.07% |
| Area F - West Howe Sound | 215,390 | 279,211 | 312,934 | 314,164 | 354,444 | 40,280 | 12.82% | 20.92% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | 539,867 | 654,814 | 713,779 | 736,257 | 830,654 | 94,397 | 12.82% | 49.02% |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 1,076,484 | 1,334,364 | 1,473,239 | 1,502,075 | 1,694,660 | 192,585 | 12.82% | 100.00% |
| Limit by law | 1,970,558 | 2,078,229 | 2,701,357 | 3,034,204 | 3,034,204 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|--------|--------|-------|------|
| Residential [01] | 28.36 | 33.46 | 28.72 | 25.98 | - |
| Utilities [02] | 99.25 | 117.11 | 100.52 | 90.93 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 96.41 | 113.76 | 97.65 | 88.33 | - |
| Business and Other [06] | 69.47 | 81.98 | 70.37 | 63.65 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | 28.36 | 33.46 | 28.72 | 25.98 | - |
| Farm [09] | 28.35 | 33.45 | 28.72 | 25.98 | - |

Gibsons & District Fire Protection

210

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Tax Requisitions | 1,502,076 | 1,502,075 | 1,694,660 | 1,772,096 | 1,800,246 | 1,806,181 | 1,748,784 |
| Government Transfers | 29,414 | 30,000 | - | - | - | - | - |
| Investment Income | 54,504 | - | - | - | 4,420 | 8,992 | 13,723 |
| Other Revenue | 522,945 | - | - | - | - | - | - |
| Total Revenues | 2,108,939 | 1,532,075 | 1,694,660 | 1,772,096 | 1,804,666 | 1,815,173 | 1,762,507 |

Expenses

| | | | | | | | |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Administration | 139,332 | 139,336 | 134,435 | 134,435 | 134,435 | 134,435 | 134,435 |
| Wages and Benefits | 688,090 | 676,891 | 775,722 | 770,157 | 791,207 | 806,932 | 806,932 |
| Operating | 825,318 | 423,061 | 441,742 | 430,688 | 430,688 | 430,688 | 430,688 |
| Debt Charges - Interest | 16,487 | 20,276 | 46,421 | 85,232 | 91,469 | 86,340 | 85,542 |
| Amortization of Tangible Capital Assets | 207,268 | 153,274 | 198,969 | 198,969 | 198,969 | 198,969 | 198,969 |
| Total Expenses | 1,876,495 | 1,412,838 | 1,597,289 | 1,619,481 | 1,646,768 | 1,657,364 | 1,656,566 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | 146,677 | 979,983 | 2,129,092 | 1,383,100 | 37,700 | 9,800 | 75,700 |
| Proceeds from Long Term Debt | - | (585,000) | (1,499,500) | (517,800) | - | - | - |
| Debt Principal Repayment | 65,329 | 83,589 | 67,783 | 199,859 | 252,664 | 245,333 | 186,078 |
| Transfer to/(from) Reserves | 242,797 | (168,924) | (378,987) | (713,575) | 66,503 | 101,645 | 43,132 |
| Transfer to/(from) Appropriated Surplus | 1,997 | - | - | - | - | - | - |
| Transfer to/(from) Other Funds | (17,086) | (37,137) | (22,048) | - | - | - | - |
| Unfunded Amortization | (207,268) | (153,274) | (198,969) | (198,969) | (198,969) | (198,969) | (198,969) |
| Total Other | 232,446 | 119,237 | 97,371 | 152,615 | 157,898 | 157,809 | 105,941 |

Gibsons & District Fire Protection (Surplus)/Deficit:

2

-

-

-

-

-

-

Capital Project Summary

Gibsons & District Fire Protection

210

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-------------------------------|----------------|----------------|------------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1251 | GVFD-Emergency Generator | - | 150,000 | 150,000 | - | - | - | - |
| CP1331 | Pumper Apparatus Replacement | - | 585,000 | 1,699,500 | - | - | - | - |
| CP1332 | Capital Renewal (GDVFD) | 128,926 | 244,980 | 279,588 | - | - | - | - |
| CP1400 | 2023 Firesmart Equipment-GVFD | 17,751 | - | - | - | - | - | - |
| Capital Projects Total: | | 146,677 | 979,980 | 2,129,088 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | 509,053 | 618,146 | 707,786 | 788,256 | 853,549 | 65,293 | 8.28% 100.00% |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 509,053 | 618,146 | 707,786 | 788,256 | 853,549 | 65,293 | 8.28% 100.00% |
| Limit by law | 2,281,049 | 2,281,049 | 2,941,206 | 3,253,577 | 3,253,577 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|--------|--------|--------|--------|------|
| Residential [01] | 36.08 | 40.29 | 35.82 | 36.02 | - |
| Utilities [02] | 126.27 | 141.02 | 125.36 | 126.09 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | 88.39 | 98.71 | 87.75 | 88.26 | - |
| Managed Forest Land [07] | 108.23 | 120.87 | 107.45 | 108.07 | - |
| Rec/Non Profit [08] | 36.08 | 40.29 | 35.82 | 36.02 | - |
| Farm [09] | 36.07 | 40.29 | 35.82 | 36.02 | - |

Roberts Creek Fire Protection
212
Actuals
**Amended
Budget**
Amended Budget
Financial Plan; Forecast Budget
2023
2023
2024
2025
2026
2027
2028
Revenues

| | | | | | | | |
|-----------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 788,256 | 788,256 | 853,549 | 850,243 | 862,290 | 864,508 | 838,710 |
| Government Transfers | 30,000 | 30,000 | - | - | - | - | - |
| Investment Income | 33,336 | - | - | - | - | - | - |
| Other Revenue | 172,397 | - | - | - | - | - | - |
| Total Revenues | 1,023,989 | 818,256 | 853,549 | 850,243 | 862,290 | 864,508 | 838,710 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 80,592 | 80,589 | 65,122 | 65,122 | 65,122 | 65,122 | 65,122 |
| Wages and Benefits | 269,176 | 264,363 | 304,080 | 295,398 | 303,490 | 309,541 | 309,541 |
| Operating | 372,539 | 275,528 | 297,222 | 254,271 | 254,271 | 254,271 | 254,271 |
| Debt Charges - Interest | 7,612 | 7,148 | 6,479 | 4,650 | 2,737 | 368 | - |
| Amortization of Tangible Capital Assets | 116,853 | 70,700 | 112,423 | 112,423 | 112,423 | 112,423 | 112,423 |
| Total Expenses | 846,772 | 698,328 | 785,326 | 731,864 | 738,043 | 741,725 | 741,357 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|---------------|
| Capital Expenditures (Excluding Wages) | 15,754 | 26,142 | 227,300 | 38,100 | 38,100 | 289,000 | 16,800 |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | 30,165 | 30,628 | 31,297 | 33,126 | 35,040 | 29,543 | - |
| Transfer to/(from) Reserves | 240,158 | 133,858 | (80,451) | 159,576 | 163,530 | (83,337) | 192,976 |
| Transfer to/(from) Appropriated Surplus | - | - | - | - | - | - | - |
| Transfer to/(from) Other Funds | 8,000 | - | 2,500 | - | - | - | - |
| Unfunded Amortization | (116,853) | (70,700) | (112,423) | (112,423) | (112,423) | (112,423) | (112,423) |
| Total Other | 177,224 | 119,928 | 68,223 | 118,379 | 124,247 | 122,783 | 97,353 |

Roberts Creek Fire Protection (Surplus)/Deficit:
7
-
-
-
-
-
-

Capital Project Summary

Roberts Creek Fire Protection

212

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-------------------------------|---------------|----------------|----------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1264 | Training Structure | 7,759 | 9,648 | - | - | - | - | - |
| CP1333 | Capital Renewal (RCVFD) | - | 16,500 | 216,696 | - | - | - | - |
| CP1395 | Asphalt Replacement | - | - | 10,596 | - | - | - | - |
| CP1401 | 2023 Firesmart Equipment-RVFD | 7,995 | - | - | - | - | - | - |
| Capital Projects Total: | | 15,754 | 26,148 | 227,292 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | 487,974 | 670,730 | 981,823 | 825,448 | 901,097 | 75,649 | 9.16% |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 487,974 | 670,730 | 981,823 | 825,448 | 901,097 | 75,649 | 9.16% |
| Limit by law | 1,091,970 | 1,091,970 | 1,558,093 | 1,730,846 | 1,730,846 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|--------|--------|--------|--------|------|
| Residential [01] | 35.36 | 46.94 | 48.34 | 36.58 | - |
| Utilities [02] | 123.77 | 164.28 | 169.18 | 128.04 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 120.23 | 159.59 | 164.34 | 124.38 | - |
| Business and Other [06] | 86.64 | 115.00 | 118.42 | 89.63 | - |
| Managed Forest Land [07] | 106.09 | 140.82 | 145.01 | 109.75 | - |
| Rec/Non Profit [08] | 35.36 | 46.94 | 48.34 | 36.58 | - |
| Farm [09] | 35.31 | 46.87 | 48.29 | 36.55 | - |

Halfmoon Bay Fire Protection

216

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 825,444 | 825,448 | 901,097 | 913,429 | 926,167 | 933,131 | 891,530 |
| Government Transfers | 25,161 | 30,000 | 4,840 | - | - | - | - |
| User Fees & Service Charges | 375 | - | - | - | - | - | - |
| Investment Income | 47,825 | - | - | - | 1,837 | 3,737 | 3,550 |
| Gain on Disposal of Tangible Assets | 5,000 | - | - | - | - | - | - |
| Other Revenue | 115,547 | - | - | - | - | - | - |
| Total Revenues | 1,019,352 | 855,448 | 905,937 | 913,429 | 928,004 | 936,868 | 895,080 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| Administration | 60,624 | 60,626 | 76,922 | 76,922 | 76,922 | 76,922 | 76,922 |
| Wages and Benefits | 263,541 | 283,817 | 326,032 | 316,144 | 324,805 | 331,278 | 331,278 |
| Operating | 321,612 | 497,949 | 501,185 | 241,345 | 241,345 | 241,345 | 241,345 |
| Debt Charges - Interest | 11,296 | 14,595 | 23,407 | 37,025 | 33,324 | 29,041 | 26,490 |
| Amortization of Tangible Capital Assets | 103,126 | 47,299 | 96,892 | 96,892 | 96,892 | 96,892 | 96,892 |
| Total Expenses | 760,199 | 904,286 | 1,024,438 | 768,328 | 773,288 | 775,478 | 772,927 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|-----------------|------------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | 288,914 | 922,071 | 655,100 | 17,300 | 131,700 | 81,400 | 28,200 |
| Proceeds from Sale of TCA | (5,000) | - | - | - | - | - | - |
| Proceeds from Long Term Debt | (175,900) | (799,100) | (623,200) | - | - | - | - |
| Debt Principal Repayment | 40,539 | 58,490 | 60,519 | 117,307 | 122,844 | 125,358 | 81,878 |
| Transfer to/(from) Reserves | 142,554 | (233,948) | (96,307) | 107,386 | (2,936) | 51,524 | 108,967 |
| Transfer to/(from) Appropriated Surplus | 15,221 | - | - | - | - | - | - |
| Transfer to/(from) Other Funds | 50,948 | 50,948 | (17,721) | - | - | - | - |
| Transfer to/(from) Accumulated Surplus | 5,000 | - | - | - | - | - | - |
| Unfunded Amortization | (103,126) | (47,299) | (96,892) | (96,892) | (96,892) | (96,892) | (96,892) |
| Total Other | 259,150 | (48,838) | (118,501) | 145,101 | 154,716 | 161,390 | 122,153 |

Halfmoon Bay Fire Protection (Surplus)/Deficit:

(3)

-

-

-

-

-

-

Capital Project Summary

Halfmoon Bay Fire Protection

216

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|---------------------------------------------------|----------------|----------------|----------------|---------------------------------|------|------|------|
| | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1334 Self-Contained Breathing Apparatus (HBVFD) | 164,778 | 167,328 | - | - | - | - | - |
| CP1335 Capital Renewal (HBVFD) | 124,136 | 131,544 | 31,896 | - | - | - | - |
| CP1351 Rescue 1 Fire Apparatus Replacement | - | 623,196 | 623,196 | - | - | - | - |
| Capital Projects Total: | 288,914 | 922,068 | 655,092 | | | | |

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

Authority for Taxation: SCRD Bylaw 1056 - Egmont Fire Protection

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$1.420/\$1000

| Requisitions | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | 125,833 | 165,134 | 224,320 | 222,712 | 241,359 | 18,647 | 8.37% |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 125,833 | 165,134 | 224,320 | 222,712 | 241,359 | 18,647 | 8.37% |
| Limit by law | 165,134 | 165,134 | 385,033 | 402,371 | 402,371 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|--------|--------|--------|--------|------|
| Residential [01] | 66.25 | 84.04 | 78.31 | 74.05 | - |
| Utilities [02] | 231.89 | 294.13 | 274.09 | 259.17 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | 162.32 | 205.89 | 191.86 | 181.42 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | 66.25 | 84.04 | 78.31 | 74.05 | - |
| Farm [09] | - | - | - | - | - |

Egmont Fire Protection

218

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 222,708 | 222,712 | 241,359 | 251,195 | 256,853 | 258,371 | 258,371 |
| Government Transfers | 14,634 | 30,000 | 15,366 | - | - | - | - |
| Investment Income | 21,155 | 2,932 | 3,184 | 3,445 | 3,717 | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 258,497 | 255,644 | 259,909 | 254,640 | 260,570 | 258,371 | 258,371 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 22,272 | 22,266 | 28,126 | 28,126 | 28,126 | 28,126 | 28,126 |
| Wages and Benefits | 81,666 | 102,157 | 109,799 | 113,135 | 116,233 | 118,550 | 118,550 |
| Operating | 89,927 | 110,050 | 97,061 | 81,695 | 81,695 | 81,695 | 81,695 |
| Debt Charges - Interest | 4,884 | 4,880 | 4,880 | 4,880 | 2,440 | - | - |
| Amortization of Tangible Capital Assets | 14,412 | 19,820 | 14,414 | 14,414 | 14,414 | 14,414 | 14,414 |
| Total Expenses | 213,161 | 259,173 | 254,280 | 242,250 | 242,908 | 242,785 | 242,785 |

Other

| | | | | | | | |
|----------------------------------------|---------------|----------------|--------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | 87,700 | 16,000 |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | 6,288 | 6,291 | 6,543 | 6,804 | 7,076 | - | - |
| Transfer to/(from) Reserves | 51,419 | - | 13,500 | 20,000 | 25,000 | (57,700) | 14,000 |
| Transfer to/(from) Other Funds | 2,051 | 10,000 | - | - | - | - | - |
| Deficit Required Revenue | - | - | - | - | - | - | - |
| Unfunded Amortization | (14,412) | (19,820) | (14,414) | (14,414) | (14,414) | (14,414) | (14,414) |
| Total Other | 45,346 | (3,529) | 5,629 | 12,390 | 17,662 | 15,586 | 15,586 |

Egmont Fire Protection (Surplus)/Deficit:

10

-

-

-

-

-

-

Capital Project Summary

Egmont Fire Protection

218

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - - - - -

Capital Projects Total:

- - - - - - - -

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 60,891 | 58,389 | 69,617 | 64,608 | 72,246 | 7,638 | 11.82% | 15.04% |
| Area B - Halfmoon Bay | 55,295 | 52,343 | 58,289 | 55,171 | 61,693 | 6,522 | 11.82% | 12.84% |
| Area D - Roberts Creek | 41,259 | 40,971 | 44,029 | 41,973 | 46,935 | 4,962 | 11.82% | 9.77% |
| Area E - Elphinstone | 31,904 | 30,924 | 33,828 | 32,607 | 36,462 | 3,855 | 11.82% | 7.59% |
| Area F - West Howe Sound | 54,739 | 54,300 | 56,548 | 52,159 | 58,325 | 6,166 | 11.82% | 12.14% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 114,239 | 109,097 | 122,651 | 122,061 | 136,491 | 14,430 | 11.82% | 28.41% |
| Town of Gibsons | 53,600 | 50,563 | 54,056 | 53,055 | 59,328 | 6,273 | 11.82% | 12.35% |
| shíshálh Nation Government District | 8,843 | 8,414 | 8,793 | 7,998 | 8,944 | 946 | 11.83% | 1.86% |
| Net Taxes Levied | 420,770 | 405,002 | 447,811 | 429,633 | 480,425 | 50,792 | 11.82% | 100.00% |
| Limit by law | 978,016 | 978,016 | 1,311,494 | 1,460,722 | 1,460,722 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.82 | 2.58 | 2.18 | 1.87 | - |
| Utilities [02] | 9.85 | 9.04 | 7.61 | 6.55 | - |
| Major Industry [04] | 9.57 | 8.78 | 7.40 | 6.37 | - |
| Light Industry [05] | 9.57 | 8.78 | 7.40 | 6.37 | - |
| Business and Other [06] | 6.90 | 6.33 | 5.33 | 4.59 | - |
| Managed Forest Land [07] | 8.45 | 7.75 | 6.53 | 5.62 | - |
| Rec/Non Profit [08] | 2.82 | 2.58 | 2.18 | 1.87 | - |
| Farm [09] | 2.82 | 2.58 | 2.17 | 1.87 | - |

Emergency Telephone - 911

220

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 429,636 | 429,633 | 480,425 | 483,447 | 486,194 | 488,788 | 488,788 |
| User Fees & Service Charges | 8,100 | - | - | - | - | - | - |
| Investment Income | 49,628 | - | - | - | - | - | - |
| Other Revenue | 15,000 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| Total Revenues | 502,364 | 435,033 | 485,825 | 488,847 | 491,594 | 494,188 | 494,188 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 38,496 | 38,500 | 36,620 | 36,620 | 36,620 | 36,620 | 36,620 |
| Wages and Benefits | 22,045 | 23,115 | 30,865 | 32,097 | 32,982 | 33,640 | 33,640 |
| Operating | 278,835 | 266,648 | 353,540 | 310,330 | 312,192 | 314,128 | 314,128 |
| Amortization of Tangible Capital Assets | 71,100 | 67,536 | 67,536 | 67,536 | 67,536 | 67,536 | 67,536 |
| Total Expenses | 410,476 | 395,799 | 488,561 | 446,583 | 449,330 | 451,924 | 451,924 |

Other

| | | | | | | | |
|-----------------------------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | 26,646 | 617,225 | 590,579 | - | - | - | - |
| Transfer to/(from) Reserves | 113,723 | (510,455) | (480,779) | 109,800 | 109,800 | 109,800 | 109,800 |
| Transfer to/(from) Appropriated Surplus | 22,609 | - | (45,000) | - | - | - | - |
| Unfunded Amortization | (71,100) | (67,536) | (67,536) | (67,536) | (67,536) | (67,536) | (67,536) |
| Total Other | 91,878 | 39,234 | (2,736) | 42,264 | 42,264 | 42,264 | 42,264 |

Emergency Telephone - 911 (Surplus)/Deficit:

(10)

-

-

-

-

-

-

Capital Project Summary

Emergency Telephone - 911

220

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------------------------------|---------------|----------------|----------------|---------------------------------|------|------|------|
| | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1006 Chapman Creek Radio Tower | 15,660 | 483,300 | 467,640 | - | - | - | - |
| CP1236 Radio Tower Capital Project Consulting Services | 5,700 | 61,992 | 56,292 | - | - | - | - |
| CP1237 911 Emergency Communications Equipment Upgrade | 5,286 | 71,940 | 66,648 | - | - | - | - |
| Capital Projects Total: | 26,646 | 617,232 | 590,580 | | | | |



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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|
| | | | | | | \$ | % |
| Electoral Areas | | | | | | | |
| Area A - Egmont/Pender Harbour | 36,767 | 45,511 | 62,206 | 71,595 | 91,595 | 20,000 | 27.93% |
| Area B - Halfmoon Bay | 33,388 | 40,799 | 52,083 | 61,137 | 78,216 | 17,079 | 27.94% |
| Area D - Roberts Creek | 24,913 | 31,935 | 39,342 | 46,512 | 59,505 | 12,993 | 27.93% |
| Area E - Elphinstone | 19,264 | 24,104 | 30,227 | 36,133 | 46,227 | 10,094 | 27.94% |
| Area F - West Howe Sound | 33,052 | 42,324 | 50,528 | 57,800 | 73,946 | 16,146 | 27.93% |
| Member Municipalities | | | | | | | |
| District of Sechelt | 68,980 | 85,036 | 109,595 | 135,261 | 173,047 | 37,786 | 27.94% |
| Town of Gibsons | 32,365 | 39,412 | 48,301 | 58,793 | 75,217 | 16,424 | 27.94% |
| shíshálh Nation Government District | 5,340 | 6,558 | 7,857 | 8,863 | 11,339 | 2,476 | 27.94% |
| Net Taxes Levied | 254,069 | 315,679 | 400,140 | 476,095 | 609,092 | 132,997 | 27.93% |
| Limit by law | 1,397,166 | 1,397,166 | 1,873,563 | 2,086,746 | 2,086,746 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.70 | 2.01 | 1.94 | 2.07 | - |
| Utilities [02] | 5.95 | 7.05 | 6.80 | 7.26 | - |
| Major Industry [04] | 5.78 | 6.85 | 6.61 | 7.05 | - |
| Light Industry [05] | 5.78 | 6.85 | 6.61 | 7.05 | - |
| Business and Other [06] | 4.16 | 4.93 | 4.76 | 5.08 | - |
| Managed Forest Land [07] | 5.10 | 6.04 | 5.83 | 6.22 | - |
| Rec/Non Profit [08] | 1.70 | 2.01 | 1.94 | 2.07 | - |
| Farm [09] | 1.70 | 2.01 | 1.94 | 2.07 | - |

Sunshine Coast Emergency Planning

222

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 476,096 | 476,095 | 609,092 | 637,569 | 648,657 | 636,443 | 636,443 |
| Government Transfers | 272,876 | 510,859 | 540,018 | - | - | - | - |
| Investment Income | 3,131 | - | - | - | - | - | - |
| Other Revenue | 4,879 | - | - | - | - | - | - |
| Total Revenues | 756,982 | 986,954 | 1,149,110 | 637,569 | 648,657 | 636,443 | 636,443 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|
| Administration | 78,624 | 78,624 | 88,468 | 88,468 | 88,468 | 88,468 | 88,468 |
| Wages and Benefits | 384,207 | 368,550 | 649,133 | 403,273 | 414,361 | 422,647 | 422,647 |
| Operating | 253,328 | 553,159 | 475,422 | 120,828 | 120,828 | 100,328 | 100,328 |
| Amortization of Tangible Capital Assets | 11,256 | 6,833 | 11,281 | 11,281 | 11,281 | 11,281 | 11,281 |
| Total Expenses | 727,415 | 1,007,166 | 1,224,304 | 623,850 | 634,938 | 622,724 | 622,724 |

Other

| | | | | | | | |
|-----------------------------------------|---------------|-----------------|-----------------|---------------|---------------|---------------|---------------|
| Transfer to/(from) Reserves | 77,909 | (5,379) | (45,000) | 25,000 | 25,000 | 25,000 | 25,000 |
| Transfer to/(from) Appropriated Surplus | - | (8,000) | (56,000) | - | - | - | - |
| Prior Year (Surplus)/Deficit | - | - | 37,087 | - | - | - | - |
| Unfunded Amortization | (11,256) | (6,833) | (11,281) | (11,281) | (11,281) | (11,281) | (11,281) |
| Total Other | 66,653 | (20,212) | (75,194) | 13,719 | 13,719 | 13,719 | 13,719 |

| | | | | | | | |
|------------------------------------------------------|--------|---|---|---|---|---|---|
| Sunshine Coast Emergency Planning (Surplus)/Deficit: | 37,086 | - | - | - | - | - | - |
|------------------------------------------------------|--------|---|---|---|---|---|---|

Capital Project Summary

Sunshine Coast Emergency Planning

222

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - -

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | 13,592 | 14,542 | 15,490 | 16,330 | 15,773 | (557) (3.41%) | 31.76% |
| Area D - Roberts Creek | 10,142 | 11,383 | 11,700 | 12,424 | 11,999 | (425) (3.42%) | 24.17% |
| Area E - Elphinstone | 7,842 | 8,591 | 8,989 | 9,651 | 9,322 | (329) (3.41%) | 18.77% |
| Area F - West Howe Sound | 9,499 | 10,492 | 10,164 | 10,639 | 10,275 | (364) (3.42%) | 20.69% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | 2,174 | 2,338 | 2,337 | 2,367 | 2,287 | (80) (3.38%) | 4.60% |
| Net Taxes Levied | 43,249 | 47,346 | 48,680 | 51,411 | 49,656 | (1,755) (3.41%) | 100.00% |
| Limit by law | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .69 | .72 | .58 | .55 | - |
| Utilities [02] | 2.42 | 2.51 | 2.02 | 1.94 | - |
| Major Industry [04] | 2.35 | 2.44 | 1.97 | 1.88 | - |
| Light Industry [05] | 2.35 | 2.44 | 1.97 | 1.88 | - |
| Business and Other [06] | 1.70 | 1.76 | 1.42 | 1.36 | - |
| Managed Forest Land [07] | 2.08 | 2.15 | 1.73 | 1.66 | - |
| Rec/Non Profit [08] | .69 | .72 | .58 | .55 | - |
| Farm [09] | .69 | .72 | .58 | .55 | - |

Capital Project Summary

| Animal Control | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|---------|----------------|----------------|---------------------------------|------|------|------|
| 290 | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1397 Animal Control Vehicle | - | - | 99,996 | - | - | - | - |
| Capital Projects Total: | | | 99,996 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------|------------|------------|------------|------------|------------------------|----------------------|
| | | | | | | \$ | % |
| Electoral Areas | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | 197 | 267 | 256 | 275 | 330 | 55 | 20.00% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 197 | 267 | 256 | 275 | 330 | 55 | 20.00% |
| Limit by law | 11,228 | 11,228 | 15,714 | 15,979 | 15,979 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .13 | .17 | .11 | .12 | - |
| Utilities [02] | .45 | .58 | .40 | .42 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | .32 | .41 | .28 | .29 | - |
| Managed Forest Land [07] | .39 | .50 | .34 | .36 | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | .13 | .17 | .11 | .12 | - |

Keats Island Dog Control

291

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|------------|------------|------------|--------------|--------------|--------------|--------------|
| Tax Requisitions | 276 | 275 | 330 | 2,754 | 2,797 | 2,829 | 2,829 |
| User Fees & Service Charges | - | 350 | 350 | 350 | 350 | 350 | 350 |
| Total Revenues | 276 | 625 | 680 | 3,104 | 3,147 | 3,179 | 3,179 |

Expenses

| | | | | | | | |
|-----------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Administration | 228 | 231 | 235 | 235 | 235 | 235 | 235 |
| Wages and Benefits | - | 1,414 | 1,509 | 1,569 | 1,612 | 1,644 | 1,644 |
| Operating | - | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Total Expenses | 228 | 2,945 | 3,044 | 3,104 | 3,147 | 3,179 | 3,179 |

Other

| | | | | | | | |
|------------------------------|----------------|----------------|----------------|----------|----------|----------|----------|
| Prior Year (Surplus)/Deficit | (2,320) | (2,320) | (2,364) | - | - | - | - |
| Total Other | (2,320) | (2,320) | (2,364) | - | - | - | - |

| | | | | | | | |
|----------------------------------------------------|----------------|----------|----------|----------|----------|----------|----------|
| Keats Island Dog Control (Surplus)/Deficit: | (2,368) | - | - | - | - | - | - |
|----------------------------------------------------|----------------|----------|----------|----------|----------|----------|----------|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | 423,708 | 432,902 | 471,275 | 512,294 | 614,279 | 101,985 | 19.91% | 15.11% |
| Area D - Roberts Creek | 316,154 | 338,852 | 355,987 | 389,742 | 467,330 | 77,588 | 19.91% | 11.50% |
| Area E - Elphinstone | 244,468 | 255,756 | 273,505 | 302,777 | 363,052 | 60,275 | 19.91% | 8.93% |
| Area F - West Howe Sound | 419,448 | 449,083 | 457,204 | 484,328 | 580,746 | 96,418 | 19.91% | 14.29% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 875,382 | 902,282 | 991,663 | 1,133,410 | 1,359,045 | 225,635 | 19.91% | 33.44% |
| Town of Gibsons | 410,718 | 418,183 | 437,054 | 492,649 | 590,724 | 98,075 | 19.91% | 14.53% |
| shíshálh Nation Government District | 67,763 | 69,589 | 71,091 | 74,270 | 89,056 | 14,786 | 19.91% | 2.19% |
| Net Taxes Levied | 2,757,641 | 2,866,647 | 3,057,778 | 3,389,470 | 4,064,231 | 674,761 | 19.91% | 100.00% |
| Limit by law | 4,138,439 | 4,138,439 | 5,480,658 | 6,145,657 | 6,145,657 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 21.57 | 21.37 | 17.59 | 17.38 | - |
| Utilities [02] | 75.51 | 74.79 | 61.55 | 60.84 | - |
| Major Industry [04] | 73.35 | 72.65 | 59.79 | 59.11 | - |
| Light Industry [05] | 73.35 | 72.65 | 59.79 | 59.11 | - |
| Business and Other [06] | 52.85 | 52.35 | 43.09 | 42.59 | - |
| Managed Forest Land [07] | 64.72 | 64.10 | 52.76 | 52.15 | - |
| Rec/Non Profit [08] | 21.57 | 21.37 | 17.59 | 17.38 | - |
| Farm [09] | 21.57 | 21.37 | 17.59 | 17.38 | - |

Capital Project Summary

Public Transit

310

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|-------------------------------------------------|---------------|----------------|----------------|---------------------------------|------|------|------|
| | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1273 Security Improvements [310] | - | 5,604 | 5,604 | - | - | - | - |
| CP1305 Pressure Washer (Public Transit Portion) | 10,039 | 5,256 | - | - | - | - | - |
| CP1392 Transit Vehicle Replacement | - | - | 65,004 | - | - | - | - |
| Capital Projects Total: | 10,039 | 10,860 | 70,608 | | | | |

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

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.

Capital Project Summary

Fleet Maintenance

312

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|---------------------------------|----------------|----------------|----------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1202 | Loaner Vehicle | - | 9,996 | - | - | - | - | - |
| CP1274 | Security Improvements [312] | - | 5,604 | 5,604 | - | - | - | - |
| CP1275 | HVAC Maintenance Safety System | - | 3,996 | 3,000 | - | - | - | - |
| CP1306 | Pressure Washer (Fleet Portion) | 10,039 | 5,256 | - | - | - | - | - |
| CP1307 | Garage Hoist | 163,353 | 162,000 | - | - | - | - | - |
| Capital Projects Total: | | 173,392 | 186,852 | 8,604 | | | | |

313 Building Maintenance Services

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

Source of Funding: Internal Recovery



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

313

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Investment Income | 7,071 | - | - | - | - | - | - |
| Internal Recoveries | 406,584 | 414,807 | 560,388 | 569,640 | 583,248 | 593,422 | 593,422 |
| Total Revenues | 413,655 | 414,807 | 560,388 | 569,640 | 583,248 | 593,422 | 593,422 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 14,496 | 14,494 | 20,802 | 20,802 | 20,802 | 20,802 | 20,802 |
| Wages and Benefits | 326,834 | 360,926 | 484,199 | 494,951 | 508,559 | 518,733 | 518,733 |
| Operating | 33,237 | 39,387 | 55,387 | 53,887 | 53,887 | 53,887 | 53,887 |
| Debt Charges - Interest | - | - | - | - | - | - | - |
| Amortization of Tangible Capital Assets | 427 | 7,019 | - | - | - | - | - |
| Total Expenses | 374,994 | 421,826 | 560,388 | 569,640 | 583,248 | 593,422 | 593,422 |

Other

| | | | | | | | |
|----------------------------------------|---------------|----------------|----------|----------|----------|----------|----------|
| Capital Expenditures (Excluding Wages) | 51,266 | 67,000 | - | - | - | - | - |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | - | - | - | - | - | - | - |
| Transfer to/(from) Reserves | (57,655) | (113,059) | (520) | - | - | - | - |
| Transfer to/(from) Other Funds | 45,484 | 46,059 | 520 | - | - | - | - |
| Unfunded Amortization | (427) | (7,019) | - | - | - | - | - |
| Total Other | 38,668 | (7,019) | - | - | - | - | - |

Building Maintenance Services (Surplus)/Deficit:

7

-

-

-

-

-

-

Capital Project Summary

Building Maintenance Services

313

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1372 Snow Removal & Ice Control Equipment

51,266

66,996

-

-

-

-

-

Capital Projects Total:

51,266

66,996

315 Mason Road Works Yard

About: Support service for recovery of shared costs associated with the Mason Road Works Yard

Source of Funding: Internal Recovery



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.

Capital Project Summary

| Mason Road Works Yard | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|---------------------------------------------------------------------------------------|--|------------|----------------|----------------|---------------------------------|------|------|------|
| 315 | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1340 Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion) | | 226 | 45,000 | 44,772 | - | - | - | - |
| Capital Projects Total: | | 226 | 45,000 | 44,772 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | 9,553 | 8,925 | 12,828 | 11,245 | 11,082 | (163) | (1.45%) 26.21% |
| Area B - Halfmoon Bay | 8,675 | 8,001 | 10,740 | 9,603 | 9,463 | (140) | (1.46%) 22.38% |
| Area D - Roberts Creek | 6,473 | 6,263 | 8,113 | 7,306 | 7,199 | (107) | (1.46%) 17.03% |
| Area E - Elphinstone | 5,005 | 4,727 | 6,233 | 5,675 | 5,593 | (82) | (1.44%) 13.23% |
| Area F - West Howe Sound | 8,588 | 8,300 | 10,420 | 9,079 | 8,947 | (132) | (1.45%) 21.16% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 38,293 | 36,216 | 48,334 | 42,908 | 42,284 | (624) | (1.45%) 100.00% |
| Limit by law | 2,064,908 | 2,064,908 | 2,777,499 | 3,037,669 | 3,037,669 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .44 | .39 | .40 | .33 | - |
| Utilities [02] | 1.55 | 1.38 | 1.40 | 1.14 | - |
| Major Industry [04] | 1.50 | 1.34 | 1.36 | 1.11 | - |
| Light Industry [05] | 1.50 | 1.34 | 1.36 | 1.11 | - |
| Business and Other [06] | 1.08 | .97 | .98 | .80 | - |
| Managed Forest Land [07] | 1.33 | 1.18 | 1.20 | .98 | - |
| Rec/Non Profit [08] | .44 | .39 | .40 | .33 | - |
| Farm [09] | .44 | .39 | .40 | .33 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | 2,490 | 2,750 | 2,660 | 2,505 | 2,796 | 291 | 11.62% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 2,490 | 2,750 | 2,660 | 2,505 | 2,796 | 291 | 11.62% |
| Limit by law | 9,033 | 9,033 | 11,993 | 13,678 | 13,678 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|------|------|------|
| Residential [01] | 3.00 | 3.04 | 2.22 | 1.83 | - |
| Utilities [02] | 10.49 | 10.64 | 7.75 | 6.40 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------------------|-------------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | 2,490 | 2,750 | 2,445 | 2,721 | 2,795 | 74 | 2.72% | 100.00% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 2,490 | 2,750 | 2,445 | 2,721 | 2,795 | 74 | 2.72% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.93 | 1.92 | 1.27 | 1.27 | - |
| Utilities [02] | 6.74 | 6.71 | 4.44 | 4.45 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Granthams Street Lighting

324

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

2,724

2,721

2,795

2,577

2,577

2,577

2,577

Total Revenues

2,724

2,721

2,795

2,577

2,577

2,577

2,577

Expenses

Administration

180

175

176

176

176

176

176

Operating

2,803

2,648

2,463

2,401

2,401

2,401

2,401

Total Expenses

2,983

2,823

2,639

2,577

2,577

2,577

2,577

Other

Prior Year (Surplus)/Deficit

(103)

(102)

156

-

-

-

-

Total Other

(103)

(102)

156

-

-

-

-

Granthams Street Lighting (Surplus)/Deficit:

156

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------|------------|------------|------------|------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | 498 | 550 | 489 | 544 | 559 | 15 | 2.76% 100.00% |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 498 | 550 | 489 | 544 | 559 | 15 | 2.76% 100.00% |
| Limit by law | 11,654 | 11,654 | 15,822 | 17,984 | 17,984 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .55 | .56 | .36 | .36 | - |
| Utilities [02] | 1.92 | 1.95 | 1.28 | 1.25 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 1.86 | 1.90 | 1.24 | 1.21 | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Veterans Street Lighting

326

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

540

544

559

516

516

516

516

Total Revenues

540

544

559

516

516

516

516

Expenses

Administration

36

35

35

35

35

35

35

Operating

559

530

493

481

481

481

481

Total Expenses

595

565

528

516

516

516

516

Other

Prior Year (Surplus)/Deficit

(20)

(21)

31

-

-

-

-

Total Other

(20)

(21)

31

-

-

-

-

Veterans Street Lighting (Surplus)/Deficit:

35

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------|------------|------------|------------|------------|---------------------------|-------------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | 249 | 275 | 244 | 273 | 280 | 7 | 2.56% | 100.00% |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 249 | 275 | 244 | 273 | 280 | 7 | 2.56% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 5.95 | 6.23 | 4.22 | 4.24 | - |
| 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

328

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions 276 273 280 259 259 259 259

Total Revenues 276 273 280 259 259 259 259

Expenses

Administration 24 18 18 18 18 18 18

Operating 279 266 247 241 241 241 241

Total Expenses 303 284 265 259 259 259 259

Other

Prior Year (Surplus)/Deficit (11) (11) 15 - - - -

Total Other (11) (11) 15 - - - -

Spruce Street Lighting (Surplus)/Deficit: 16 - - - - -

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|------------------------|----------------------|
| | | | | | | \$ | % |
| Electoral Areas | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | 2,563 | 5,714 | (535) | 2,521 | 2,019 | (502) (19.91%) | 100.00% |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 2,563 | 5,714 | (535) | 2,521 | 2,019 | (502) (19.91%) | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|--------|-------|------|
| Residential [01] | 5.72 | 12.09 | (.89) | 3.79 | - |
| Utilities [02] | 20.04 | 42.30 | (3.12) | 13.28 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Woodcreek Street Lighting

330

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|------------------|-------|-------|-------|-------|-------|-------|-------|
| Tax Requisitions | 2,520 | 2,521 | 2,019 | 2,088 | 2,088 | 2,088 | 2,088 |
|------------------|-------|-------|-------|-------|-------|-------|-------|

| | | | | | | | |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Revenues | 2,520 | 2,521 | 2,019 | 2,088 | 2,088 | 2,088 | 2,088 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

Expenses

| | | | | | | | |
|----------------|-----|-----|-----|-----|-----|-----|-----|
| Administration | 144 | 143 | 144 | 144 | 144 | 144 | 144 |
|----------------|-----|-----|-----|-----|-----|-----|-----|

| | | | | | | | |
|-----------|-------|-------|-------|-------|-------|-------|-------|
| Operating | 2,042 | 2,167 | 2,000 | 1,944 | 1,944 | 1,944 | 1,944 |
|-----------|-------|-------|-------|-------|-------|-------|-------|

| | | | | | | | |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Expenses | 2,186 | 2,310 | 2,144 | 2,088 | 2,088 | 2,088 | 2,088 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

Other

| | | | | | | | |
|------------------------------|-----|-----|-------|---|---|---|---|
| Prior Year (Surplus)/Deficit | 211 | 211 | (125) | - | - | - | - |
|------------------------------|-----|-----|-------|---|---|---|---|

| | | | | | | | |
|--------------------|------------|------------|--------------|----------|----------|----------|----------|
| Total Other | 211 | 211 | (125) | - | - | - | - |
|--------------------|------------|------------|--------------|----------|----------|----------|----------|

| | | | | | | | |
|-----------------------------------------------------|--------------|----------|----------|----------|----------|----------|----------|
| Woodcreek Street Lighting (Surplus)/Deficit: | (123) | - | - | - | - | - | - |
|-----------------------------------------------------|--------------|----------|----------|----------|----------|----------|----------|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------|------------|--------------|------------|------------|---------------------------|-------------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | 499 | 549 | 1,090 | 583 | 599 | 16 | 2.74% | 100.00% |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 499 | 549 | 1,090 | 583 | 599 | 16 | 2.74% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|-------|------|------|
| Residential [01] | 2.63 | 2.73 | 3.86 | 1.90 | - |
| Utilities [02] | 9.19 | 9.55 | 13.52 | 6.64 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Fircrest Street Lighting

332

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

588

583

599

1,156

1,156

1,156

1,156

Total Revenues

588

583

599

1,156

1,156

1,156

1,156

Expenses

Administration

72

74

75

75

75

75

75

Operating

559

1,130

1,093

1,081

1,081

1,081

1,081

Total Expenses

631

1,204

1,168

1,156

1,156

1,156

1,156

Other

Prior Year (Surplus)/Deficit

(621)

(621)

(569)

-

-

-

-

Total Other

(621)

(621)

(569)

-

-

-

-

Fircrest Street Lighting (Surplus)/Deficit:

(578)

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------|------------|------------|------------|------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | 249 | 276 | 243 | 273 | 280 | 7 | 2.56% | 100.00% |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 249 | 276 | 243 | 273 | 280 | 7 | 2.56% | 100.00% |
| Limit by law | 645 | 648 | 902 | 1,011 | 1,011 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.16 | 1.28 | .81 | .81 | - |
| 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

334

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

276

273

280

259

259

259

259

Total Revenues

276

273

280

259

259

259

259

Expenses

Administration

24

18

18

18

18

18

18

Operating

279

266

247

241

241

241

241

Total Expenses

303

284

265

259

259

259

259

Other

Prior Year (Surplus)/Deficit

(11)

(11)

15

-

-

-

-

Total Other

(11)

(11)

15

-

-

-

-

Hydaway Street Lighting (Surplus)/Deficit:

16

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------|--------------|------------|--------------|--------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | 996 | 1,100 | 978 | 1,088 | 1,119 | 31 | 2.85% | 100.00% |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 996 | 1,100 | 978 | 1,088 | 1,119 | 31 | 2.85% | 100.00% |
| Limit by law | 2,447 | 2,593 | 3,306 | 3,631 | 3,631 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 5.70 | 5.94 | 4.14 | 4.20 | - |
| 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

336

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions 1,092 1,088 1,119 1,030 1,030 1,030 1,030

Total Revenues 1,092 1,088 1,119 1,030 1,030 1,030 1,030

Expenses

Administration 72 70 71 71 71 71 71

Operating 1,123 1,058 984 959 959 959 959

Total Expenses 1,195 1,128 1,055 1,030 1,030 1,030 1,030

Other

Prior Year (Surplus)/Deficit (40) (40) 64 - - - -

Total Other (40) (40) 64 - - - -

Sunnyside Street Lighting (Surplus)/Deficit: 63 - - - - -

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios |
|-------------------------------------|------------|------------|------------|------------|------------|------------------------|---------------|----------------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | 268 | 231 | 261 | 365 | 577 | 212 | 58.08% | 100.00% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 268 | 231 | 261 | 365 | 577 | 212 | 58.08% | 100.00% |
| Limit by law | 1,037 | 1,037 | 1,446 | 1,591 | 1,591 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 3.39 | 2.67 | 2.17 | 2.75 | - |
| 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

340

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

360

365

577

257

257

257

257

Total Revenues

360

365

577

257

257

257

257

Expenses

Administration

12

16

16

16

16

16

16

Operating

560

241

241

241

241

241

241

Total Expenses

572

257

257

257

257

257

257

Other

Prior Year (Surplus)/Deficit

108

108

320

-

-

-

-

Total Other

108

108

320

-

-

-

-

Burns Road Street Lighting (Surplus)/Deficit:

320

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------|------------|------------|------------|------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | 498 | 550 | 489 | 544 | 559 | 15 | 2.76% 100.00% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 498 | 550 | 489 | 544 | 559 | 15 | 2.76% 100.00% |
| Limit by law | 2,397 | 2,397 | 3,104 | 3,335 | 3,335 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 34.39 | 34.42 | 23.63 | 24.47 | - |
| 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

342

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions 540 544 559 516 516 516 516

Total Revenues 540 544 559 516 516 516 516

Expenses

Administration 36 35 35 35 35 35 35

Operating 559 530 493 481 481 481 481

Total Expenses 595 565 528 516 516 516 516

Other

Prior Year (Surplus)/Deficit (20) (21) 31 - - - -

Total Other (20) (21) 31 - - - -

Stewart Road Street Lighting (Surplus)/Deficit: 35 - - - - -

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | 164,541 | 159,029 | 165,670 | 170,427 | 178,055 | 7,628 | 4.48% | 21.00% |
| Area D - Roberts Creek | 133,200 | 128,738 | 134,114 | 137,964 | 144,139 | 6,175 | 4.48% | 17.00% |
| Area E - Elphinstone | 94,023 | 90,874 | 94,668 | 97,387 | 101,745 | 4,358 | 4.47% | 12.00% |
| Area F - West Howe Sound | 391,764 | 378,641 | 394,452 | 405,778 | 423,940 | 18,162 | 4.48% | 50.00% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 783,528 | 757,282 | 788,903 | 811,555 | 847,879 | 36,324 | 4.48% | 100.00% |
| Limit by law | 916,812 | 916,812 | 1,205,008 | 1,326,336 | 1,326,336 | | | |

Capital Project Summary

| Ports Services | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-----------------------------------------|----------------|------------------|------------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| 345 | | | | | | | | |
| CP1156 | Ports 5 Year Capital Renewal Plan | 169,007 | 669,660 | 720,948 | 3,072 | - | - | - |
| CP1369 | Hopkins Landing Port Major Replacements | - | 497,340 | 513,828 | - | - | - | - |
| Capital Projects Total: | | 169,007 | 1,167,000 | 1,234,776 | 3,072 | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | 33,301 | 33,647 | 33,368 | 33,503 | 33,524 | 21 | 0.06% | 100.00% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 33,301 | 33,647 | 33,368 | 33,503 | 33,524 | 21 | 0.06% | 100.00% |
| Limit by law | 82,472 | 82,472 | 108,725 | 111,856 | 111,856 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 5.81 | 5.24 | 3.96 | 3.86 | - |
| Utilities [02] | 20.33 | 18.35 | 13.84 | 13.50 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 19.75 | 17.83 | 13.45 | 13.12 | - |
| Business and Other [06] | 14.23 | 12.85 | 9.69 | 9.45 | - |
| Managed Forest Land [07] | 17.42 | 15.73 | 11.87 | 11.58 | - |
| Rec/Non Profit [08] | 5.81 | 5.24 | 3.96 | 3.86 | - |
| Farm [09] | 5.81 | 5.24 | 3.96 | 3.86 | - |

Langdale Dock**346**

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

33,504

33,503

33,524

33,524

33,524

33,524

33,524

Total Revenues

33,504

33,503

33,524

33,524

33,524

33,524

33,524

Expenses

Administration

2,076

2,074

2,095

2,095

2,095

2,095

2,095

Operating

31,429

31,429

31,429

31,429

31,429

31,429

31,429

Total Expenses

33,505

33,503

33,524

33,524

33,524

33,524

33,524

Other

Transfer to/(from) Other Funds

-

-

-

-

-

-

-

Total Other

-

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | 401,664 | 528,817 | 558,638 | 728,814 | 808,517 | 79,703 10.94% | 15.04% |
| Area B - Halfmoon Bay | 364,748 | 474,061 | 467,733 | 622,355 | 690,415 | 68,060 10.94% | 12.84% |
| Area D - Roberts Creek | 272,160 | 371,069 | 353,311 | 473,474 | 525,253 | 51,779 10.94% | 9.77% |
| Area E - Elphinstone | 210,449 | 280,072 | 271,449 | 367,825 | 408,050 | 40,225 10.94% | 7.59% |
| Area F - West Howe Sound | 361,080 | 491,781 | 453,768 | 588,381 | 652,726 | 64,345 10.94% | 12.14% |
| Member Municipalities | | | | | | | |
| District of Sechelt | 753,569 | 988,068 | 984,209 | 1,376,912 | 1,527,490 | 150,578 10.94% | 28.41% |
| Town of Gibsons | 353,565 | 457,942 | 433,768 | 598,490 | 663,940 | 65,450 10.94% | 12.35% |
| shíshálh Nation Government District | 58,334 | 76,206 | 70,556 | 90,227 | 100,094 | 9,867 10.94% | 1.86% |
| Net Taxes Levied | 2,775,569 | 3,668,016 | 3,593,433 | 4,846,479 | 5,376,484 | 530,005 10.94% | 100.00% |
| Limit by law | 5,588,664 | 5,588,664 | 7,494,253 | 8,346,983 | 8,346,983 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 18.57 | 23.40 | 17.45 | 21.12 | - |
| Utilities [02] | 65.00 | 81.90 | 61.09 | 73.92 | - |
| Major Industry [04] | 63.14 | 79.56 | 59.34 | 71.80 | - |
| Light Industry [05] | 63.14 | 79.56 | 59.34 | 71.80 | - |
| Business and Other [06] | 45.50 | 57.33 | 42.76 | 51.74 | - |
| Managed Forest Land [07] | 55.71 | 70.20 | 52.36 | 63.36 | - |
| Rec/Non Profit [08] | 18.57 | 23.40 | 17.45 | 21.12 | - |
| Farm [09] | 18.57 | 23.40 | 17.45 | 21.12 | - |

Capital Project Summary

Regional Solid Waste

350

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------------------------------------------|---------------|------------------|------------------|---------------------------------|------|------|------|
| | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1257 Power Supply System Replacement | 942 | 264,228 | 264,228 | - | - | - | - |
| CP1277 Traffic Control Lights for PH Transfer Station | - | 9,996 | - | - | - | - | - |
| CP1336 Pender Harbour Transfer Station Site Improvements | 31,607 | 854,916 | 825,960 | - | - | - | - |
| CP1402 Vertical Expansion Sechelt Landfill | - | - | 165,000 | - | - | - | - |
| CP1403 Sechelt Landfill Contact Water Pond Relocation-Construction | - | - | 519,996 | - | - | - | - |
| CP1404 Sechelt Landfill Site Improvements-Capital | - | - | 60,000 | - | - | - | - |
| CP1405 SL Internet Connectivity Improvements | - | - | 24,996 | - | - | - | - |
| Capital Projects Total: | 32,549 | 1,129,140 | 1,860,180 | | | | |

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

Taxation Impact

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

Capital Project Summary

| Refuse Collection | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|---------|----------------|----------------|---------------------------------|------|------|------|
| 355 | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| | | - | - | - | - | - | - |
| Capital Projects Total: | | - | - | - | - | - | - |

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

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

365

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Frontage & Parcel Taxes | 300,479 | 294,007 | 343,113 | 343,113 | 343,113 | 343,113 | 343,113 |
| User Fees & Service Charges | 599,408 | 531,695 | 623,123 | 623,123 | 623,123 | 623,123 | 623,123 |
| Investment Income | 63,225 | - | - | - | - | - | - |
| Internal Recoveries | 3,474 | - | - | - | - | - | - |
| Other Revenue | 294 | - | - | - | - | - | - |
| Total Revenues | 966,880 | 825,702 | 966,236 | 966,236 | 966,236 | 966,236 | 966,236 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| Administration | 59,352 | 59,349 | 75,437 | 75,437 | 75,437 | 75,437 | 75,437 |
| Wages and Benefits | 203,600 | 308,785 | 305,773 | 327,553 | 337,805 | 342,608 | 345,181 |
| Operating | 167,049 | 445,354 | 490,406 | 177,248 | 127,248 | 127,123 | 127,123 |
| Debt Charges - Interest | 9,502 | 9,391 | 8,363 | 7,039 | 5,850 | 5,250 | 4,650 |
| Amortization of Tangible Capital Assets | 161,271 | 130,468 | 161,381 | 161,381 | 161,381 | 161,381 | 161,381 |
| Total Expenses | 600,774 | 953,347 | 1,041,360 | 748,658 | 707,721 | 711,799 | 713,772 |

Other

| | | | | | | | |
|----------------------------------------|----------------|------------------|-----------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | 44,570 | 1,017,449 | 1,128,639 | 103,447 | 105,710 | 102,609 | 102,609 |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | 31,920 | 32,030 | 32,458 | 36,469 | 20,000 | 20,000 | 20,000 |
| Transfer to/(from) Reserves | 451,902 | (157,656) | (186,994) | 239,043 | 294,186 | 293,209 | 291,236 |
| Transfer to/(from) Other Funds | (1,009) | (889,000) | (887,846) | - | - | - | - |
| Unfunded Amortization | (161,271) | (130,468) | (161,381) | (161,381) | (161,381) | (161,381) | (161,381) |
| Total Other | 366,112 | (127,645) | (75,124) | 217,578 | 258,515 | 254,437 | 252,464 |

North Pender Harbour Water Service (Surplus)/Deficit:

6

-

-

-

-

-

-

Capital Project Summary

North Pender Harbour Water Service

365

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-------------------------------------------------|---------------|------------------|------------------|---------------------------------|---------------|---------------|---------------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1051 | North Pender Water - Meter Installations (Base) | 10,485 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| CP1053 | North Pender Water - New Connections (Base) | 6,077 | - | - | - | - | - | - |
| CP1166 | Garden Bay UV Reactor | 19,204 | 18,948 | - | - | - | - | - |
| CP1216 | Hydrant Program - NPHWS (BASE) | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| CP1240 | Emergency Generator | - | 125,004 | 125,004 | - | - | - | - |
| CP1281 | Customer Relationship Management Tool [365] | - | 2,496 | 2,496 | - | - | - | - |
| CP1292 | Neptune 360 Hardware [365] | 727 | - | - | - | - | - | - |
| CP1319 | NPH Watermain Replacement | 8,078 | 849,996 | 842,820 | - | - | - | - |
| CP1388 | Pneumatic Boring Tool [365] | - | - | 5,100 | - | - | - | - |
| CP1389 | SCADA Upgrade [365] | - | - | 57,720 | - | - | - | - |
| Capital Projects Total: | | 44,571 | 1,017,444 | 1,054,140 | 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



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

366

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Frontage & Parcel Taxes | 470,580 | 471,010 | 563,923 | 563,923 | 563,923 | 563,923 | 563,923 |
| Government Transfers | - | - | - | - | - | - | - |
| User Fees & Service Charges | 882,442 | 850,023 | 970,463 | 970,463 | 970,463 | 970,463 | 970,463 |
| Investment Income | 121,959 | 16,056 | 18,441 | 20,291 | 23,500 | 26,182 | 28,972 |
| Other Revenue | 44,079 | - | - | - | - | - | - |
| Total Revenues | 1,519,060 | 1,337,089 | 1,552,827 | 1,554,677 | 1,557,886 | 1,560,568 | 1,563,358 |

Expenses

| | | | | | | | |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Administration | 111,648 | 111,645 | 128,842 | 128,842 | 128,842 | 128,842 | 128,842 |
| Wages and Benefits | 383,639 | 507,765 | 492,711 | 525,793 | 545,797 | 552,798 | 557,946 |
| Operating | 307,484 | 505,194 | 645,134 | 312,686 | 262,686 | 262,436 | 262,436 |
| Debt Charges - Interest | 50,534 | 52,451 | 53,020 | 52,048 | 50,286 | 48,473 | 46,610 |
| Amortization of Tangible Capital Assets | 326,661 | 299,383 | 327,204 | 327,204 | 327,204 | 327,204 | 327,204 |
| Total Expenses | 1,179,966 | 1,476,438 | 1,646,911 | 1,346,573 | 1,314,815 | 1,319,753 | 1,323,038 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|------------------|-----------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | 112,355 | 1,389,544 | 1,714,052 | 143,623 | 146,883 | 139,731 | 139,731 |
| Proceeds from Long Term Debt | - | (84,824) | (84,824) | - | - | - | - |
| Debt Principal Repayment | 95,312 | 102,438 | 103,806 | 108,793 | 112,865 | 116,460 | 120,212 |
| Transfer to/(from) Reserves | 481,961 | (506,930) | (784,295) | 282,892 | 310,527 | 311,828 | 307,581 |
| Transfer to/(from) Appropriated Surplus | 4,932 | - | - | - | - | - | - |
| Transfer to/(from) Other Funds | (28,806) | (740,194) | (715,619) | - | - | - | - |
| Unfunded Amortization | (326,661) | (299,383) | (327,204) | (327,204) | (327,204) | (327,204) | (327,204) |
| Total Other | 339,093 | (139,349) | (94,084) | 208,104 | 243,071 | 240,815 | 240,320 |

South Pender Harbour Water Service (Surplus)/Deficit:

(1)

-

-

-

-

-

-

Capital Project Summary

South Pender Harbour Water Service

366

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-----------------------------------------------------|----------------|------------------|------------------|---------------------------------|---------------|---------------|---------------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1052 | South Pender Water - Meter Installations (Base) | 12,302 | 9,996 | 9,996 | 9,996 | 9,996 | 9,996 | 9,996 |
| CP1054 | South Pender Water - New Connections (BASE) | 17,106 | - | - | - | - | - | - |
| CP1179 | South Pender Water - Capital Third Party | 20,819 | - | - | - | - | - | - |
| CP1217 | Hydrant Program - SPHWS (Base) | (1) | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| CP1218 | South Pender Harbour Water Treatment Plant Upgrades | 15,086 | 50,868 | 37,824 | - | - | - | - |
| CP1282 | Customer Relationship Management Tool [366] | - | 5,004 | 5,004 | - | - | - | - |
| CP1286 | Vehicle Repalcement (Unit #436) | - | 99,828 | 99,828 | - | - | - | - |
| CP1293 | Neptune 360 Hardware [366] | 1,453 | - | - | - | - | - | - |
| CP1295 | Mcneil Lake Dam Upgrades | 10,752 | 5,292 | - | - | - | - | - |
| CP1310 | McNeil Lake Dam Safety Improvments-Construction | 22,525 | 603,576 | 646,236 | - | - | - | - |
| CP1320 | South Pender Harbour Watermain Replacement | 12,312 | 600,000 | 588,864 | - | - | - | - |
| CP1374 | SPHWTP Heater Replacement | - | - | 80,004 | - | - | - | - |
| CP1387 | Pneumatic Boring Tool [366] | - | - | 10,200 | - | - | - | - |
| CP1390 | SCADA Upgrade [366] | - | - | 115,440 | - | - | - | - |
| Capital Projects Total: | | 112,354 | 1,389,564 | 1,608,396 | 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

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

370

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Frontage & Parcel Taxes | 4,577,886 | 4,361,164 | 5,275,282 | 5,275,282 | 5,275,282 | 5,275,282 | 5,275,282 |
| Government Transfers | 465,069 | 6,000,000 | 5,534,931 | - | - | - | - |
| User Fees & Service Charges | 8,367,128 | 7,782,962 | 9,107,572 | 9,107,572 | 9,107,572 | 9,107,572 | 9,107,572 |
| Investment Income | 811,387 | 76,692 | 82,900 | 95,468 | 12,570 | 25,477 | 38,850 |
| Developer Contributions | 187,361 | 6,811 | - | - | - | - | - |
| Gain on Disposal of Tangible Assets | 14,756 | - | - | - | - | - | - |
| Internal Recoveries | 15,128 | - | - | - | - | - | - |
| Other Revenue | 329,149 | 65,800 | 65,800 | 65,800 | 65,800 | 65,800 | 65,800 |
| Total Revenues | 14,767,864 | 18,293,429 | 20,066,485 | 14,544,122 | 14,461,224 | 14,474,131 | 14,487,504 |

Expenses

| | | | | | | | |
|-----------------------------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| Administration | 1,121,508 | 1,121,507 | 1,206,100 | 1,206,100 | 1,206,100 | 1,206,100 | 1,206,100 |
| Wages and Benefits | 3,120,980 | 4,164,195 | 3,872,524 | 4,208,541 | 4,328,474 | 4,381,493 | 4,425,245 |
| Operating | 2,735,010 | 4,309,541 | 4,884,321 | 2,181,536 | 2,037,338 | 1,885,213 | 1,885,213 |
| Debt Charges - Interest | 226,908 | 370,741 | 513,164 | 636,105 | 607,004 | 577,494 | 548,541 |
| Amortization of Tangible Capital Assets | 1,946,089 | 1,647,900 | 1,753,963 | 1,753,963 | 1,753,963 | 1,753,963 | 1,753,963 |
| Total Expenses | 9,150,495 | 11,613,884 | 12,230,072 | 9,986,245 | 9,932,879 | 9,804,263 | 9,819,062 |

Other

| | | | | | | | |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Capital Expenditures (Excluding Wages) | 4,894,330 | 22,893,977 | 21,963,686 | 2,581,876 | 2,609,823 | 2,549,180 | 2,549,180 |
| Proceeds from Sale of TCA | (18,256) | - | - | - | - | - | - |
| Proceeds from Long Term Debt | (2,801,667) | (8,977,367) | (6,470,700) | - | - | - | - |
| Debt Principal Repayment | 292,776 | 477,846 | 732,951 | 1,019,765 | 1,001,525 | 992,150 | 1,019,290 |
| Transfer to/(from) Reserves | 3,740,604 | (6,477,640) | (5,987,938) | 2,793,867 | 2,670,960 | 2,882,501 | 2,853,935 |
| Transfer to/(from) Appropriated Surplus | 582,300 | (42,349) | (132,514) | - | - | - | - |
| Transfer to/(from) Other Funds | 764,854 | 452,978 | (515,109) | (83,668) | - | - | - |
| Transfer to/(from) Accumulated Surplus | 14,756 | - | - | - | - | - | - |
| Unfunded Amortization | (1,946,089) | (1,647,900) | (1,753,963) | (1,753,963) | (1,753,963) | (1,753,963) | (1,753,963) |
| Total Other | 5,523,608 | 6,679,545 | 7,836,413 | 4,557,877 | 4,528,345 | 4,669,868 | 4,668,442 |

Regional Water Services (Surplus)/Deficit:

(93,761)

-

-

-

-

-

-

Capital Project Summary

Regional Water Services

370

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------|------------------------------------------------------------|-----------|----------------|----------------|---------------------------------|-----------|-----------|-----------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1045 | Regional Water - New Connections (Base) | 99,707 | 35,856 | 35,856 | 35,856 | 35,856 | 35,856 | 35,856 |
| CP1046 | Regional Water - Mains Replacement (Base) | 417,417 | 1,258,944 | 1,258,944 | 1,258,944 | 1,258,944 | 1,258,944 | 1,258,944 |
| CP1047 | Regional Water - Hydrant Program (Base) | 7,101 | 20,796 | 20,796 | 20,796 | 20,796 | 20,796 | 20,796 |
| CP1048 | Regional Water - Minor Capital Upgrades (BASE) | 113,880 | 129,996 | 129,996 | 129,996 | 129,996 | 129,996 | 129,996 |
| CP1049 | Regional Water - Meter Installations (Base) | 114,832 | 99,996 | 99,996 | 99,996 | 99,996 | 99,996 | 99,996 |
| CP1059 | Regional Water Machinery & Equipment (Base) | 20,812 | 20,004 | 20,004 | 20,004 | 20,004 | 20,004 | 20,004 |
| CP1117 | Chaster Well Upgrades (Well Protection Plan - Phase 2) | 9,709 | 116,892 | 114,876 | - | - | - | - |
| CP1136 | Chapman Water Treatment Plant Chlorination System Upgrade | 452,502 | 705,048 | 287,244 | - | - | - | - |
| CP1146 | Regional Water - Contributed Assets | 180,550 | - | - | - | - | - | - |
| CP1150 | Universal Water Meter Installations - Phase 3 (DOS & SIGD) | 611,857 | 9,391,752 | 8,926,680 | - | - | - | - |
| CP1177 | Regional Water - Capital Third Party | 127,792 | - | - | - | - | - | - |
| CP1203 | Cove Cay Pump Station Rebuild and Access Improvements | 7,510 | 249,996 | 249,996 | - | - | - | - |
| CP1204 | Reed Road and Elphinstone Watermain Replacement | 2,376 | 139,920 | - | - | - | - | - |
| CP1206 | Chapman Creek Water Treatment UV Upgrade | 54,926 | 2,127,288 | 2,083,572 | - | - | - | - |
| CP1213 | Vehicle Purchase – Strategic Infrastructure Division | 37,181 | 46,500 | 9,324 | - | - | - | - |
| CP1214 | Utility Vehicle Purchase | 37,686 | 46,500 | 8,820 | - | - | - | - |
| CP1239 | Church Road Well- Construction Phase | 1,700,501 | 1,841,448 | 390,168 | - | - | - | - |
| CP1258 | Groundwater Investigation-Langdale | 274,895 | 912,420 | 653,340 | - | - | - | - |
| CP1265 | RWS Vehicle Replacement (2021) | 61,317 | 210,000 | 148,680 | - | - | - | - |
| CP1267 | Chapman & Edwards Dam Improvements | 16,526 | 20,376 | 5,892 | - | - | - | - |
| CP1268 | Reed Rd. Pump Station Zone 4 Improvements | - | 69,996 | 69,996 | - | - | - | - |
| CP1269 | Chapman & Edwards Lake Communication System Upgrades | 18,028 | 65,832 | 50,280 | - | - | - | - |
| CP1271 | Eastbourne Groundwater Investigation | 144,612 | 158,808 | - | - | - | - | - |
| CP1272 | Development of Customer Relationship Management Tool | - | 42,504 | 42,504 | - | - | - | - |
| CP1294 | Neptune 360 Hardware [370] | 12,353 | - | - | - | - | - | - |
| CP1311 | Trout Lake Re-Chlorination Station Upgrade | - | 99,996 | 99,996 | - | - | - | - |
| CP1312 | Valve Stems for Selma 2 Isolation | 8,899 | 75,000 | 66,744 | - | - | - | - |
| CP1313 | Chapman Lake Dam Safety Improvements – Construction | 20,878 | 999,732 | 990,264 | - | - | - | - |
| CP1314 | Edwards Lake Dam Safety Improvements – Construction | 18,325 | 729,720 | 721,560 | - | - | - | - |
| CP1321 | Single Axle Dump Truck | - | 225,000 | 225,000 | - | - | - | - |
| CP1322 | Light Duty Trucks | 101,594 | 150,000 | 48,732 | - | - | - | - |
| CP1323 | RWS Vehicle Purchases (2022) | 215,607 | 200,004 | - | - | - | - | - |
| CP1338 | Emergency Repair Watermain Sechelt Airport | 1,499 | 22,452 | - | - | - | - | - |
| CP1355 | Egmont Water Treatment Plant Filtration Upgrades | - | 275,004 | 275,004 | - | - | - | - |

| | | | | | | | | |
|--------------------------------|-------------------------------------------------------|-------|------------------|-------------------|-------------------|------------------|------------------|------------------|
| CP1356 | Chapman Creek WWTP - Mechanical Equipment Upgrades | - | 135,000 | 135,000 | - | - | - | - |
| CP1357 | Exposed Watermain Rehabilitation Chapman Intake Line | - | 219,996 | 219,996 | - | - | - | - |
| CP1361 | Sechelt Nation Government District - Zone Metering | - | 249,996 | 249,996 | - | - | - | - |
| CP1362 | Eastbourne Groundwater Supply Expansion | 3,464 | 1,200,000 | 1,200,000 | - | - | - | - |
| CP1364 | EOC Task #225989- Reed Road Building Repair (Capital) | - | 99,996 | 99,996 | - | - | - | - |
| CP1367 | Generator Purchases | - | 375,000 | 375,000 | - | - | - | - |
| CP1375 | Chapman WTP HVAC Replacement | - | - | 155,004 | - | - | - | - |
| CP1376 | Covecay Water System Upgrade | - | - | 672,444 | 23,340 | - | - | - |
| CP1379 | Chapman WTP- Distribution Meters | - | - | 142,836 | - | - | - | - |
| CP1384 | Chapman Creek Raw Water Pump Station Upgrade | - | - | 129,996 | - | - | - | - |
| CP1385 | Flat Bed Crane Truck and Medium Size Truck | - | - | 294,996 | - | - | - | - |
| CP1386 | Pneumatic Boring Tool [370] | - | - | 86,700 | - | - | - | - |
| CP1391 | SCADA Upgrade [370] | - | - | 406,848 | - | - | - | - |
| Capital Projects Total: | | | 4,894,336 | 22,767,768 | 21,203,076 | 1,588,932 | 1,565,592 | 1,565,592 |

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



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

381

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Frontage & Parcel Taxes | 2,700 | 2,700 | 3,000 | 3,300 | 3,600 | 3,900 | 3,900 |
| Government Transfers | - | - | - | - | - | - | - |
| User Fees & Service Charges | 3,249 | 3,139 | 3,818 | 3,818 | 3,818 | 3,818 | 3,818 |
| Investment Income | 744 | - | - | - | - | - | - |
| Total Revenues | 6,693 | 5,839 | 6,818 | 7,118 | 7,418 | 7,718 | 7,718 |

Expenses

| | | | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Administration | 396 | 399 | 986 | 986 | 986 | 986 | 986 |
| Wages and Benefits | 1,750 | 2,011 | 1,958 | 2,079 | 2,131 | 2,177 | 2,177 |
| Operating | 240 | 2,584 | 2,903 | 1,063 | 1,063 | 1,063 | 1,063 |
| Debt Charges - Interest | 14 | 16 | 11 | 5 | - | - | - |
| Total Expenses | 2,400 | 5,010 | 5,858 | 4,133 | 4,180 | 4,226 | 4,226 |

Other

| | | | | | | | |
|----------------------------------------|--------------|------------|------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Debt Principal Repayment | 108 | 112 | 117 | 150 | - | - | - |
| Transfer to/(from) Reserves | 4,169 | 717 | 843 | 2,835 | 3,238 | 3,492 | 3,492 |
| Total Other | 4,277 | 829 | 960 | 2,985 | 3,238 | 3,492 | 3,492 |

| | | | | | | | |
|-------------------------------------------------|------|---|---|---|---|---|---|
| Greaves Rd Waste Water Plant (Surplus)/Deficit: | (16) | - | - | - | - | - | - |
|-------------------------------------------------|------|---|---|---|---|---|---|

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

382

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 32,856 | 32,850 | 36,500 | 36,500 | 36,500 | 36,500 | 36,500 |
| Government Transfers | 26,850 | 746,325 | 719,475 | - | - | - | - |
| User Fees & Service Charges | 58,174 | 57,119 | 58,454 | 58,454 | 58,454 | 58,454 | 58,454 |
| Investment Income | 12,140 | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 130,020 | 836,294 | 814,429 | 94,954 | 94,954 | 94,954 | 94,954 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 5,256 | 5,256 | 7,824 | 7,824 | 7,824 | 7,824 | 7,824 |
| Wages and Benefits | 15,442 | 26,901 | 25,914 | 28,856 | 29,653 | 30,246 | 30,246 |
| Operating | 15,880 | 31,244 | 35,659 | 29,766 | 28,969 | 28,172 | 27,378 |
| Debt Charges - Interest | 149 | 141 | 92 | 40 | - | - | - |
| Amortization of Tangible Capital Assets | 8,964 | 8,959 | 8,958 | 8,958 | 8,958 | 8,958 | 8,958 |
| Total Expenses | 45,691 | 72,501 | 78,447 | 75,444 | 75,404 | 75,200 | 74,406 |

Other

| | | | | | | | |
|----------------------------------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | 55,845 | 964,834 | 937,619 | 2,868 | 2,950 | 3,006 | 3,006 |
| Proceeds from Long Term Debt | - | (99,591) | (99,591) | - | - | - | - |
| Debt Principal Repayment | 962 | 972 | 9,319 | 21,225 | 19,918 | 19,918 | 19,918 |
| Transfer to/(from) Reserves | 36,486 | (83,961) | (92,905) | 4,375 | 5,640 | 5,788 | 6,582 |
| Transfer to/(from) Other Funds | - | (9,502) | (9,502) | - | - | - | - |
| Unfunded Amortization | (8,964) | (8,959) | (8,958) | (8,958) | (8,958) | (8,958) | (8,958) |
| Total Other | 84,329 | 763,793 | 735,982 | 19,510 | 19,550 | 19,754 | 20,548 |

Woodcreek Park Waste Water Plant (Surplus)/Deficit: - - - - - - -

Capital Project Summary

Woodcreek Park Waste Water Plant

382

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-----------------------------------------------|---------------|----------------|----------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1187 | Woodcreek Park Sand Filter Remediation | 107 | - | - | - | - | - | - |
| CP1345 | Woodcreek Park WWTP System Upgrade | 55,738 | 945,912 | 906,744 | - | - | - | - |
| CP1365 | Woodcreek Park-WWTP Collection System Designs | - | 18,924 | 18,924 | - | - | - | - |
| Capital Projects Total: | | 55,845 | 964,836 | 925,668 | | | | |

383 Sunnyside 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.

Sunnyside Waste Water Plant
383

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 4,428 | 4,422 | 5,522 | 6,622 | 7,722 | 8,822 | 8,822 |
| User Fees & Service Charges | 6,144 | 6,141 | 6,325 | 6,325 | 6,325 | 6,325 | 6,325 |
| Investment Income | 2,416 | - | - | - | - | - | - |
| Total Revenues | 12,988 | 10,563 | 11,847 | 12,947 | 14,047 | 15,147 | 15,147 |

Expenses

| | | | | | | | |
|-------------------------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|
| Administration | 396 | 392 | 1,081 | 1,081 | 1,081 | 1,081 | 1,081 |
| Wages and Benefits | 984 | 2,211 | 2,144 | 2,271 | 2,330 | 2,378 | 2,378 |
| Operating | 1,274 | 11,970 | 11,392 | 867 | 867 | 867 | 867 |
| Debt Charges - Interest | 14 | 16 | 11 | 5 | - | - | 9,804 |
| Total Expenses | 2,668 | 14,589 | 14,628 | 4,224 | 4,278 | 4,326 | 14,130 |

Other

| | | | | | | | |
|----------------------------------------|---------------|----------------|----------------|--------------|--------------|---------------|--------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | 244,500 | - |
| Proceeds from Long Term Debt | - | - | - | - | - | (244,500) | - |
| Debt Principal Repayment | 108 | 112 | 117 | 150 | - | - | 6,112 |
| Transfer to/(from) Reserves | 10,207 | (4,138) | (2,898) | 8,573 | 9,769 | 10,821 | (5,095) |
| Total Other | 10,315 | (4,026) | (2,781) | 8,723 | 9,769 | 10,821 | 1,017 |

Sunnyside Waste Water Plant (Surplus)/Deficit:

(5)

-

-

-

-

-

-

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



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

384

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 6,264 | 6,464 | 7,812 | 9,412 | 11,012 | 12,612 | 12,612 |
| User Fees & Service Charges | 31,456 | 30,583 | 30,583 | 30,583 | 30,583 | 30,583 | 30,583 |
| Investment Income | 4,182 | - | - | - | - | - | - |
| Total Revenues | 41,902 | 37,047 | 38,395 | 39,995 | 41,595 | 43,195 | 43,195 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,484 | 2,485 | 3,920 | 3,920 | 3,920 | 3,920 | 3,920 |
| Wages and Benefits | 7,042 | 12,515 | 12,348 | 13,115 | 13,476 | 13,746 | 13,746 |
| Operating | 7,599 | 38,866 | 40,185 | 15,036 | 15,036 | 15,036 | 15,036 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | - | - | - |
| Amortization of Tangible Capital Assets | 1,548 | 1,293 | 1,547 | 1,547 | 1,547 | 1,547 | 1,547 |
| Total Expenses | 18,747 | 55,229 | 58,046 | 33,638 | 33,979 | 34,249 | 34,249 |

Other

| | | | | | | | |
|----------------------------------------|---------------|-----------------|-----------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Debt Principal Repayment | 482 | 485 | 509 | 653 | - | - | - |
| Transfer to/(from) Reserves | 24,223 | (17,374) | (18,613) | 7,251 | 9,163 | 10,493 | 10,493 |
| Transfer to/(from) Other Funds | - | - | - | - | - | - | - |
| Unfunded Amortization | (1,548) | (1,293) | (1,547) | (1,547) | (1,547) | (1,547) | (1,547) |
| Total Other | 23,157 | (18,182) | (19,651) | 6,357 | 7,616 | 8,946 | 8,946 |

| | | | | | | | |
|--------------------------------------------------|---|---|---|---|---|---|---|
| Jolly Roger Waste Water Plant (Surplus)/Deficit: | 2 | - | - | - | - | - | - |
|--------------------------------------------------|---|---|---|---|---|---|---|

Capital Project Summary

Jolly Roger Waste Water Plant

384

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - - - - -

Capital Projects Total:

- - - - - - - -

385 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

385

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 7,560 | 8,568 | 11,968 | 15,368 | 18,768 | 22,168 | 22,168 |
| User Fees & Service Charges | 27,768 | 27,355 | 28,612 | 28,612 | 28,612 | 28,612 | 28,612 |
| Investment Income | 3,378 | - | - | - | - | - | - |
| Total Revenues | 38,706 | 35,923 | 40,580 | 43,980 | 47,380 | 50,780 | 50,780 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,280 | 2,283 | 3,973 | 3,973 | 3,973 | 3,973 | 3,973 |
| Wages and Benefits | 8,797 | 12,659 | 12,460 | 13,231 | 13,596 | 13,868 | 13,868 |
| Operating | 9,211 | 40,049 | 41,102 | 13,602 | 13,602 | 13,602 | 13,602 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | - | - | - |
| Amortization of Tangible Capital Assets | 1,620 | 1,381 | 1,615 | 1,615 | 1,615 | 1,615 | 1,615 |
| Total Expenses | 21,982 | 56,442 | 59,196 | 32,441 | 32,786 | 33,058 | 33,058 |

Other

| | | | | | | | |
|----------------------------------------|---------------|-----------------|-----------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Debt Principal Repayment | 482 | 485 | 509 | 653 | - | - | - |
| Transfer to/(from) Reserves | 17,866 | (19,623) | (17,510) | 12,501 | 16,209 | 19,337 | 19,337 |
| Transfer to/(from) Other Funds | - | - | - | - | - | - | - |
| Unfunded Amortization | (1,620) | (1,381) | (1,615) | (1,615) | (1,615) | (1,615) | (1,615) |
| Total Other | 16,728 | (20,519) | (18,616) | 11,539 | 14,594 | 17,722 | 17,722 |

Secret Cove Waste Water Plant (Surplus)/Deficit:

4

-

-

-

-

-

-

Capital Project Summary

Secret Cove Waste Water Plant

385

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - -

Capital Projects Total:

- - - - -

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



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

386

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Frontage & Parcel Taxes | 44,352 | 44,856 | 53,152 | 61,952 | 70,752 | 79,552 | 79,552 |
| User Fees & Service Charges | 59,894 | 57,057 | 57,057 | 57,057 | 57,057 | 57,057 | 57,057 |
| Investment Income | 32,849 | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 137,095 | 101,913 | 110,209 | 119,009 | 127,809 | 136,609 | 136,609 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 4,992 | 4,986 | 7,185 | 7,185 | 7,185 | 7,185 | 7,185 |
| Wages and Benefits | 17,345 | 19,945 | 15,192 | 19,980 | 20,529 | 20,937 | 20,937 |
| Operating | 34,486 | 48,441 | 55,105 | 41,255 | 41,255 | 41,255 | 41,255 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | - | - | - |
| Amortization of Tangible Capital Assets | 8,892 | 1,397 | 8,892 | 8,892 | 8,892 | 8,892 | 8,892 |
| Total Expenses | 65,789 | 74,839 | 86,420 | 77,332 | 77,861 | 78,269 | 78,269 |

Other

| | | | | | | | |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | - | - | 167,012 | - | - | - | - |
| Debt Principal Repayment | 482 | 485 | 509 | 653 | - | - | - |
| Transfer to/(from) Reserves | 79,731 | 27,986 | (60,316) | 49,916 | 58,840 | 67,232 | 67,232 |
| Transfer to/(from) Other Funds | - | - | (74,524) | - | - | - | - |
| Unfunded Amortization | (8,892) | (1,397) | (8,892) | (8,892) | (8,892) | (8,892) | (8,892) |
| Total Other | 71,321 | 27,074 | 23,789 | 41,677 | 49,948 | 58,340 | 58,340 |

Lee Bay Waste Water Plant (Surplus)/Deficit:

15

-

-

-

-

-

-

Capital Project Summary

Lee Bay Waste Water Plant

386

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1378 Filter Commissioning

-

-

86,016

-

-

-

-

CP1406 Generator Replacement

-

-

81,000

-

-

-

-

Capital Projects Total:

167,016

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



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

387

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Frontage & Parcel Taxes | 24,828 | 24,831 | 29,481 | 34,131 | 38,781 | 44,361 | 44,361 |
| Government Transfers | - | 10,000 | 10,000 | - | - | - | - |
| User Fees & Service Charges | 110,690 | 108,886 | 108,886 | 108,886 | 108,886 | 108,886 | 108,886 |
| Investment Income | 5,586 | 966 | 1,308 | 1,660 | 2,022 | 2,395 | 2,780 |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 141,104 | 144,683 | 149,675 | 144,677 | 149,689 | 155,642 | 156,027 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 8,796 | 8,799 | 12,081 | 12,081 | 12,081 | 12,081 | 12,081 |
| Wages and Benefits | 29,663 | 47,043 | 45,221 | 47,323 | 48,623 | 49,596 | 49,596 |
| Operating | 42,315 | 72,565 | 74,344 | 34,344 | 34,344 | 34,344 | 34,344 |
| Debt Charges - Interest | 7,596 | 7,588 | 7,540 | 7,488 | 7,448 | 7,448 | 7,448 |
| Amortization of Tangible Capital Assets | 42,684 | 9,070 | 42,682 | 42,682 | 42,682 | 42,682 | 42,682 |
| Total Expenses | 131,054 | 145,065 | 181,868 | 143,918 | 145,178 | 146,151 | 146,151 |

Other

| | | | | | | | |
|----------------------------------------|---------------|--------------|-----------------|------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | 1,586 | 13,589 | 16,155 | 3,005 | 3,086 | 3,150 | 3,150 |
| Debt Principal Repayment | 12,348 | 12,358 | 12,748 | 13,387 | 12,443 | 12,816 | 13,201 |
| Transfer to/(from) Reserves | 38,702 | (17,259) | (18,414) | 27,049 | 31,664 | 36,207 | 36,207 |
| Transfer to/(from) Other Funds | 94 | - | - | - | - | - | - |
| Transfer to/(from) Accumulated Surplus | - | - | - | - | - | - | - |
| Unfunded Amortization | (42,684) | (9,070) | (42,682) | (42,682) | (42,682) | (42,682) | (42,682) |
| Total Other | 10,046 | (382) | (32,193) | 759 | 4,511 | 9,491 | 9,876 |

| | | | | | | | |
|-------------------------------------------------|-----|---|---|---|---|---|---|
| Square Bay Waste Water Plant (Surplus)/Deficit: | (4) | - | - | - | - | - | - |
|-------------------------------------------------|-----|---|---|---|---|---|---|

Capital Project Summary

Square Bay Waste Water Plant

387

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1185 Square Bay Infiltration Reduction

1,586

13,584

13,416

-

-

-

-

Capital Projects Total:

1,586

13,584

13,416

388 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

388

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 18,000 | 18,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Government Transfers | - | 751,997 | 751,997 | - | - | - | - |
| User Fees & Service Charges | 59,505 | 57,089 | 57,089 | 57,089 | 57,089 | 57,089 | 57,089 |
| Investment Income | 4,273 | - | - | - | - | - | - |
| Total Revenues | 81,778 | 827,086 | 829,086 | 77,089 | 77,089 | 77,089 | 77,089 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 4,524 | 4,522 | 6,714 | 6,714 | 6,714 | 6,714 | 6,714 |
| Wages and Benefits | 9,781 | 22,356 | 21,794 | 24,671 | 25,354 | 25,858 | 25,858 |
| Operating | 24,889 | 51,137 | 30,218 | 26,218 | 26,218 | 26,218 | 26,218 |
| Debt Charges - Interest | 74 | 1,746 | 3,139 | 3,731 | 2,811 | 1,911 | 1,014 |
| Amortization of Tangible Capital Assets | 3,768 | 3,764 | 3,764 | 3,764 | 3,764 | 3,764 | 3,764 |
| Total Expenses | 43,036 | 83,525 | 65,629 | 65,098 | 64,861 | 64,465 | 63,568 |

Other

| | | | | | | | |
|----------------------------------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | 7,742 | 1,024,966 | 1,036,929 | 2,380 | 2,444 | 2,496 | 2,496 |
| Proceeds from Long Term Debt | - | (112,501) | (112,501) | - | - | - | - |
| Debt Principal Repayment | 482 | 7,152 | 9,884 | 23,153 | 22,500 | 22,500 | 22,500 |
| Transfer to/(from) Reserves | 34,288 | (38,481) | (31,019) | (9,778) | (8,952) | (8,608) | (7,711) |
| Transfer to/(from) Other Funds | - | (133,811) | (136,072) | - | - | - | - |
| Unfunded Amortization | (3,768) | (3,764) | (3,764) | (3,764) | (3,764) | (3,764) | (3,764) |
| Total Other | 38,744 | 743,561 | 763,457 | 11,991 | 12,228 | 12,624 | 13,521 |

| | | | | | | | |
|-----------------------------------------------|---|---|---|---|---|---|---|
| Langdale Waste Water Plant (Surplus)/Deficit: | 2 | - | - | - | - | - | - |
|-----------------------------------------------|---|---|---|---|---|---|---|

Capital Project Summary

Langdale Waste Water Plant

388

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1337 Langdale Wastewater Treatment System Upgrade

7,742

1,024,968

1,024,968

-

-

-

-

Capital Projects Total:

7,742

1,024,968

1,024,968

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



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

389

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 4,740 | 4,743 | 5,243 | 5,743 | 6,243 | 6,743 | 6,743 |
| User Fees & Service Charges | 6,089 | 5,912 | 5,912 | 5,912 | 5,912 | 5,912 | 5,912 |
| Investment Income | 696 | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 11,525 | 10,655 | 11,155 | 11,655 | 12,155 | 12,655 | 12,655 |

Expenses

| | | | | | | | |
|-----------------------------------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|
| Administration | 648 | 644 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 |
| Wages and Benefits | 1,676 | 2,956 | 2,877 | 3,031 | 3,113 | 3,178 | 3,178 |
| Operating | 999 | 971 | 5,750 | 723 | 723 | 723 | 723 |
| Debt Charges - Interest | 14 | 16 | 11 | 5 | - | - | - |
| Amortization of Tangible Capital Assets | 1,764 | - | 1,760 | 1,760 | 1,760 | 1,760 | 1,760 |
| Total Expenses | 5,101 | 4,587 | 11,573 | 6,694 | 6,771 | 6,836 | 6,836 |

Other

| | | | | | | | |
|----------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Debt Principal Repayment | 4,000 | 4,002 | 3,664 | 150 | - | - | - |
| Transfer to/(from) Reserves | 4,188 | 2,066 | (2,322) | 6,571 | 7,144 | 7,579 | 7,579 |
| Unfunded Amortization | (1,764) | - | (1,760) | (1,760) | (1,760) | (1,760) | (1,760) |
| Total Other | 6,424 | 6,068 | (418) | 4,961 | 5,384 | 5,819 | 5,819 |

Canoe Rd Waste Water Plant (Surplus)/Deficit:

- - - - -

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



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

390

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 6,300 | 6,300 | 7,000 | 7,700 | 8,400 | 9,100 | 9,100 |
| Government Transfers | - | - | - | - | - | - | - |
| User Fees & Service Charges | 27,759 | 27,276 | 27,276 | 27,276 | 27,276 | 27,276 | 27,276 |
| Investment Income | 1,330 | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 35,389 | 33,576 | 34,276 | 34,976 | 35,676 | 36,376 | 36,376 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,100 | 2,100 | 2,908 | 2,908 | 2,908 | 2,908 | 2,908 |
| Wages and Benefits | 7,923 | 9,360 | 7,794 | 9,574 | 9,835 | 10,030 | 10,030 |
| Operating | 13,248 | 8,863 | 9,120 | 9,064 | 9,064 | 9,064 | 9,064 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | - | - | - |
| Amortization of Tangible Capital Assets | 2,052 | 557 | 2,048 | 2,048 | 2,048 | 2,048 | 2,048 |
| Total Expenses | 25,397 | 20,950 | 21,916 | 23,614 | 23,855 | 24,050 | 24,050 |

Other

| | | | | | | | |
|----------------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | - | - | 30,233 | - | - | - | - |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | 3,392 | 3,395 | 3,162 | 653 | - | - | - |
| Transfer to/(from) Reserves | 8,657 | 9,788 | 11,246 | 12,757 | 13,869 | 14,374 | 14,374 |
| Transfer to/(from) Other Funds | - | - | (30,233) | - | - | - | - |
| Unfunded Amortization | (2,052) | (557) | (2,048) | (2,048) | (2,048) | (2,048) | (2,048) |
| Total Other | 9,997 | 12,626 | 12,360 | 11,362 | 11,821 | 12,326 | 12,326 |

| | | | | | | | |
|-------------------------------------------------------|---|---|---|---|---|---|---|
| Merrill Crescent Waste Water Plant (Surplus)/Deficit: | 5 | - | - | - | - | - | - |
|-------------------------------------------------------|---|---|---|---|---|---|---|

Capital Project Summary

Merrill Crescent Waste Water Plant

390

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1377 Merrill Crescent Electrical Replacement

-

-

30,228

-

-

-

-

Capital Projects Total:

30,228

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



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

391

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 21,816 | 21,210 | 25,416 | 29,016 | 31,710 | 36,216 | 36,216 |
| User Fees & Service Charges | 39,710 | 39,434 | 43,818 | 43,818 | 43,818 | 43,818 | 43,818 |
| Investment Income | 5,934 | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Revenues | 67,460 | 60,644 | 69,234 | 72,834 | 75,528 | 80,034 | 80,034 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 3,864 | 3,866 | 5,210 | 5,210 | 5,210 | 5,210 | 5,210 |
| Wages and Benefits | 13,323 | 17,511 | 17,154 | 18,133 | 18,633 | 19,009 | 19,009 |
| Operating | 21,158 | 18,375 | 23,005 | 23,005 | 23,005 | 23,005 | 23,005 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | 4,719 | 6,819 | 5,206 |
| Amortization of Tangible Capital Assets | 6,264 | 3,324 | 6,261 | 6,261 | 6,261 | 6,261 | 6,261 |
| Total Expenses | 44,683 | 43,146 | 51,676 | 52,629 | 57,828 | 60,304 | 58,691 |

Other

| | | | | | | | |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Capital Expenditures (Excluding Wages) | - | - | - | 189,000 | - | - | - |
| Proceeds from Long Term Debt | - | - | - | (189,000) | - | - | - |
| Debt Principal Repayment | 482 | 485 | 509 | 653 | 19,921 | 35,422 | 37,035 |
| Transfer to/(from) Reserves | 28,554 | 20,337 | 23,310 | 25,813 | 4,040 | (9,431) | (9,431) |
| Transfer to/(from) Other Funds | - | - | - | - | - | - | - |
| Unfunded Amortization | (6,264) | (3,324) | (6,261) | (6,261) | (6,261) | (6,261) | (6,261) |
| Total Other | 22,772 | 17,498 | 17,558 | 20,205 | 17,700 | 19,730 | 21,343 |

| | | | | | | | |
|------------------------------------------------|-----|---|---|---|---|---|---|
| Curran Rd Waste Water Plant (Surplus)/Deficit: | (5) | - | - | - | - | - | - |
|------------------------------------------------|-----|---|---|---|---|---|---|

Capital Project Summary

Curran Rd Waste Water Plant

391

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - -

Capital Projects Total:

- - - - -

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



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

392

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 13,956 | 13,950 | 15,500 | 17,050 | 18,600 | 20,150 | 21,700 |
| User Fees & Service Charges | 39,741 | 38,660 | 40,532 | 40,532 | 40,532 | 40,532 | 40,532 |
| Investment Income | 1,442 | - | - | - | - | - | - |
| Total Revenues | 55,139 | 52,610 | 56,032 | 57,582 | 59,132 | 60,682 | 62,232 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 3,696 | 3,696 | 5,859 | 5,859 | 5,859 | 5,859 | 5,859 |
| Wages and Benefits | 8,267 | 23,520 | 22,650 | 23,694 | 24,347 | 24,830 | 24,830 |
| Operating | 12,736 | 12,614 | 13,682 | 13,682 | 13,682 | 13,682 | 13,682 |
| Debt Charges - Interest | 150 | 141 | 92 | 40 | 880 | 1,271 | 971 |
| Amortization of Tangible Capital Assets | 7,680 | 4,766 | 7,677 | 7,677 | 7,677 | 7,677 | 7,677 |
| Total Expenses | 32,529 | 44,737 | 49,960 | 50,952 | 52,445 | 53,319 | 53,019 |

Other

| | | | | | | | |
|----------------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | - | - | - | 98,100 | - | - | - |
| Proceeds from Long Term Debt | - | - | - | (98,100) | - | - | - |
| Debt Principal Repayment | 962 | 972 | 1,020 | 1,307 | 3,715 | 6,606 | 6,905 |
| Transfer to/(from) Reserves | 29,317 | 11,667 | 12,729 | 13,000 | 10,649 | 8,434 | 9,985 |
| Transfer to/(from) Other Funds | - | - | - | - | - | - | - |
| Unfunded Amortization | (7,680) | (4,766) | (7,677) | (7,677) | (7,677) | (7,677) | (7,677) |
| Total Other | 22,599 | 7,873 | 6,072 | 6,630 | 6,687 | 7,363 | 9,213 |

| | | | | | | | |
|-------------------------------------------------------------|------|---|---|---|---|---|---|
| Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit: | (11) | - | - | - | - | - | - |
|-------------------------------------------------------------|------|---|---|---|---|---|---|

Capital Project Summary

Roberts Creek Co-Housing Treatment Plant

392

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - -

Capital Projects Total:

- - - - -

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

393

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 7,368 | 7,112 | 8,816 | 10,266 | 11,716 | 13,166 | 13,166 |
| User Fees & Service Charges | 27,903 | 27,799 | 32,017 | 32,017 | 32,017 | 32,017 | 32,017 |
| Investment Income | 2,685 | - | - | - | - | - | - |
| Total Revenues | 37,956 | 34,911 | 40,833 | 42,283 | 43,733 | 45,183 | 45,183 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,724 | 2,725 | 4,077 | 4,077 | 4,077 | 4,077 | 4,077 |
| Wages and Benefits | 13,935 | 14,076 | 13,641 | 14,324 | 14,718 | 15,012 | 15,012 |
| Operating | 10,277 | 15,173 | 17,909 | 13,909 | 13,909 | 13,909 | 13,909 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | - | - | - |
| Amortization of Tangible Capital Assets | 4,860 | 4,860 | 4,860 | 4,860 | 4,860 | 4,860 | 4,860 |
| Total Expenses | 31,870 | 36,904 | 40,533 | 37,190 | 37,564 | 37,858 | 37,858 |

Other

| | | | | | | | |
|----------------------------------------|--------------|----------------|------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | 16,039 | 27,970 | 18,521 | 1,511 | 1,553 | 1,584 | 1,584 |
| Proceeds from Long Term Debt | - | - | - | - | - | - | - |
| Debt Principal Repayment | 482 | 485 | 509 | 653 | - | - | - |
| Transfer to/(from) Reserves | (5,579) | (25,588) | (13,870) | 7,789 | 9,476 | 10,601 | 10,601 |
| Unfunded Amortization | (4,860) | (4,860) | (4,860) | (4,860) | (4,860) | (4,860) | (4,860) |
| Total Other | 6,082 | (1,993) | 300 | 5,093 | 6,169 | 7,325 | 7,325 |

| | | | | | | | |
|---------------------------------------------------|-----|---|---|---|---|---|---|
| Lillies Lake Waste Water Plant (Surplus)/Deficit: | (4) | - | - | - | - | - | - |
|---------------------------------------------------|-----|---|---|---|---|---|---|

Capital Project Summary

Lillies Lake Waste Water Plant

393

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1315 System Repairs & Upgrades

16,039

27,972

15,780

-

-

-

-

Capital Projects Total:

16,039

27,972

15,780

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



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

394

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 11,616 | 10,912 | 12,462 | 14,012 | 15,562 | 17,112 | 17,112 |
| User Fees & Service Charges | 21,888 | 22,477 | 22,477 | 22,477 | 22,477 | 22,477 | 22,477 |
| Investment Income | 4,668 | - | - | - | - | - | - |
| Total Revenues | 38,172 | 33,389 | 34,939 | 36,489 | 38,039 | 39,589 | 39,589 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,436 | 2,434 | 3,678 | 3,678 | 3,678 | 3,678 | 3,678 |
| Wages and Benefits | 6,981 | 10,763 | 10,338 | 10,810 | 11,108 | 11,326 | 11,326 |
| Operating | 8,127 | 8,271 | 9,214 | 9,214 | 9,214 | 9,214 | 9,214 |
| Debt Charges - Interest | 74 | 70 | 46 | 20 | - | - | - |
| Amortization of Tangible Capital Assets | 7,692 | 7,220 | 7,687 | 7,687 | 7,687 | 7,687 | 7,687 |
| Total Expenses | 25,310 | 28,758 | 30,963 | 31,409 | 31,687 | 31,905 | 31,905 |

Other

| | | | | | | | |
|----------------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Debt Principal Repayment | 482 | 485 | 509 | 653 | - | - | - |
| Transfer to/(from) Reserves | 20,075 | 11,366 | 11,154 | 12,114 | 14,039 | 15,371 | 15,371 |
| Unfunded Amortization | (7,692) | (7,220) | (7,687) | (7,687) | (7,687) | (7,687) | (7,687) |
| Total Other | 12,865 | 4,631 | 3,976 | 5,080 | 6,352 | 7,684 | 7,684 |

Painted Boat Waste Water Plant (Surplus)/Deficit:

3

-

-

-

-

-

-

Capital Project Summary

Painted Boat Waste Water Plant

394

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - -

Capital Projects Total:

- - - - -

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

395

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Frontage & Parcel Taxes | 25,008 | 25,003 | 25,003 | 25,003 | 25,003 | 25,003 | 25,003 |
| User Fees & Service Charges | 15,037 | 14,560 | 14,560 | 14,560 | 14,560 | 14,560 | 14,560 |
| Investment Income | 3,167 | - | - | - | - | - | - |
| Total Revenues | 43,212 | 39,563 | 39,563 | 39,563 | 39,563 | 39,563 | 39,563 |

Expenses

| | | | | | | | |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 4,704 | 4,707 | 5,771 | 5,771 | 5,771 | 5,771 | 5,771 |
| Wages and Benefits | 9,201 | 17,052 | 16,504 | 17,301 | 17,777 | 18,130 | 18,130 |
| Operating | 7,205 | 15,376 | 15,460 | 15,460 | 15,460 | 15,460 | 15,460 |
| Debt Charges - Interest | 150 | 140 | 92 | 40 | - | - | - |
| Amortization of Tangible Capital Assets | 16,128 | 16,127 | 16,127 | 16,127 | 16,127 | 16,127 | 16,127 |
| Total Expenses | 37,388 | 53,402 | 53,954 | 54,699 | 55,135 | 55,488 | 55,488 |

Other

| | | | | | | | |
|----------------------------------------|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Capital Expenditures (Excluding Wages) | - | - | - | - | - | - | - |
| Debt Principal Repayment | 961 | 971 | 1,019 | 1,306 | - | - | - |
| Transfer to/(from) Reserves | 20,988 | 1,317 | 717 | (315) | 555 | 202 | 202 |
| Transfer to/(from) Accumulated Surplus | - | - | - | - | - | - | - |
| Unfunded Amortization | (16,128) | (16,127) | (16,127) | (16,127) | (16,127) | (16,127) | (16,127) |
| Total Other | 5,821 | (13,839) | (14,391) | (15,136) | (15,572) | (15,925) | (15,925) |

| | | | | | | | |
|----------------------------------------------------|-----|---|---|---|---|---|---|
| Sakinaw Ridge Waste Water Plant (Surplus)/Deficit: | (3) | - | - | - | - | - | - |
|----------------------------------------------------|-----|---|---|---|---|---|---|

Capital Project Summary

Sakinaw Ridge Waste Water Plant

395

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

- - - - -

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | | |
|-------------------------------------|---------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|--|
| | | | | | | \$ | % | | |
| Electoral Areas | | | | | | | | | |
| Area A - Egmont/Pender Harbour | 10,107 | 15,131 | 17,113 | 20,623 | 21,204 | 581 | 2.82% | 15.04% | |
| Area B - Halfmoon Bay | 9,178 | 13,565 | 14,328 | 17,610 | 18,106 | 496 | 2.82% | 12.84% | |
| Area D - Roberts Creek | 6,848 | 10,618 | 10,823 | 13,398 | 13,775 | 377 | 2.81% | 9.77% | |
| Area E - Elphinstone | 5,295 | 8,014 | 8,315 | 10,408 | 10,701 | 293 | 2.82% | 7.59% | |
| Area F - West Howe Sound | 9,086 | 14,072 | 13,900 | 16,649 | 17,118 | 469 | 2.82% | 12.14% | |
| Member Municipalities | | | | | | | | | |
| District of Sechelt | 18,962 | 28,272 | 30,150 | 38,961 | 40,059 | 1,098 | 2.82% | 28.41% | |
| Town of Gibsons | 8,897 | 13,103 | 13,288 | 16,935 | 17,412 | 477 | 2.82% | 12.35% | |
| shíshálh Nation Government District | 1,468 | 2,181 | 2,161 | 2,553 | 2,625 | 72 | 2.82% | 1.86% | |
| Net Taxes Levied | 69,841 | 104,956 | 110,079 | 137,137 | 141,000 | 3,863 | 2.82% | 100.00% | |
| Limit by law | 377,235 | 377,235 | 505,862 | 563,421 | 563,421 | | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .47 | .67 | .53 | .60 | - |
| Utilities [02] | 1.64 | 2.34 | 1.87 | 2.09 | - |
| Major Industry [04] | 1.59 | 2.28 | 1.82 | 2.03 | - |
| Light Industry [05] | 1.59 | 2.28 | 1.82 | 2.03 | - |
| Business and Other [06] | 1.14 | 1.64 | 1.31 | 1.46 | - |
| Managed Forest Land [07] | 1.40 | 2.01 | 1.60 | 1.79 | - |
| Rec/Non Profit [08] | .47 | .67 | .53 | .60 | - |
| Farm [09] | .47 | .67 | .53 | .60 | - |

Capital Project Summary

| Cemetery | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | | |
|---------------------------------------------------|------------|----------------|----------------|---------------------------------|------|------|------|------|
| | | | | 2023 | 2023 | 2024 | 2025 | 2026 |
| 400 | | | | | | | | |
| CP1353 Solid Waste Bylaw Implementation- Cemetary | - | 6,060 | 6,060 | - | - | - | - | |
| CP1368 Seaview Cemetary Expansion | 200 | 589,596 | 589,404 | - | - | - | - | |
| Capital Projects Total: | 200 | 595,656 | 595,464 | | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | 148,842 | 163,427 | 170,857 | 178,611 | 189,012 | 10,401 | 5.82% |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 148,842 | 163,427 | 170,857 | 178,611 | 189,012 | 10,401 | 5.82% |
| Limit by law | 644,265 | 644,265 | 922,983 | 992,531 | 992,531 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 6.88 | 7.23 | 5.34 | 5.18 | - |
| Utilities [02] | 24.09 | 25.31 | 18.68 | 18.11 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 23.40 | 24.59 | 18.15 | 17.60 | - |
| Business and Other [06] | 16.86 | 17.72 | 13.08 | 12.68 | - |
| Managed Forest Land [07] | 20.65 | 21.69 | 16.01 | 15.53 | - |
| Rec/Non Profit [08] | 6.88 | 7.23 | 5.34 | 5.18 | - |
| Farm [09] | 6.88 | 7.23 | 5.34 | 5.18 | - |

Pender Harbour Health Clinic

410

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 178,608 | 178,611 | 189,012 | 189,012 | 189,012 | 189,012 | 189,012 |
| Investment Income | 2,640 | - | - | - | - | - | - |
| Total Revenues | 181,248 | 178,611 | 189,012 | 189,012 | 189,012 | 189,012 | 189,012 |

Expenses

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 8,568 | 8,571 | 8,972 | 8,972 | 8,972 | 8,972 | 8,972 |
| Operating | 202,765 | 202,766 | 175,040 | 175,040 | 175,040 | 175,040 | 175,040 |
| Total Expenses | 211,333 | 211,337 | 184,012 | 184,012 | 184,012 | 184,012 | 184,012 |

Other

| | | | | | | | |
|------------------------------|-----------------|-----------------|--------------|--------------|--------------|--------------|--------------|
| Transfer to/(from) Reserves | (30,082) | (32,726) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Prior Year (Surplus)/Deficit | - | - | - | - | - | - | - |
| Total Other | (30,082) | (32,726) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |

| | | | | | | | |
|--------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|
| Pender Harbour Health Clinic (Surplus)/Deficit: | 3 | - | - | - | - | - | - |
|--------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 23,372 | 25,525 | 29,821 | 31,111 | 32,385 | 1,274 | 4.10% | 15.04% |
| Area B - Halfmoon Bay | 21,223 | 22,882 | 24,968 | 26,567 | 27,654 | 1,087 | 4.09% | 12.84% |
| Area D - Roberts Creek | 15,836 | 17,911 | 18,860 | 20,212 | 21,039 | 827 | 4.09% | 9.77% |
| Area E - Elphinstone | 12,245 | 13,519 | 14,490 | 15,702 | 16,344 | 642 | 4.09% | 7.59% |
| Area F - West Howe Sound | 21,010 | 23,738 | 24,222 | 25,117 | 26,144 | 1,027 | 4.09% | 12.14% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 43,848 | 47,693 | 52,538 | 58,777 | 61,182 | 2,405 | 4.09% | 28.41% |
| Town of Gibsons | 20,573 | 22,104 | 23,155 | 25,548 | 26,594 | 1,046 | 4.09% | 12.35% |
| shíshálh Nation Government District | 3,394 | 3,678 | 3,766 | 3,852 | 4,009 | 157 | 4.08% | 1.86% |
| Net Taxes Levied | 161,501 | 177,050 | 191,820 | 206,885 | 215,351 | 8,466 | 4.09% | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.08 | 1.13 | .93 | .90 | - |
| Utilities [02] | 3.78 | 3.95 | 3.26 | 3.16 | - |
| Major Industry [04] | 3.67 | 3.84 | 3.17 | 3.07 | - |
| Light Industry [05] | 3.67 | 3.84 | 3.17 | 3.07 | - |
| Business and Other [06] | 2.65 | 2.77 | 2.28 | 2.21 | - |
| Managed Forest Land [07] | 3.24 | 3.39 | 2.80 | 2.70 | - |
| Rec/Non Profit [08] | 1.08 | 1.13 | .93 | .90 | - |
| Farm [09] | 1.08 | 1.13 | .93 | .90 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|----------------|------------------|------------------|------------------|------------------------|-----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | 228,641 | 253,272 | 333,288 | 358,493 | 501,301 | 142,808 | 39.84% 28.49% |
| Area B - Halfmoon Bay | 193,131 | 211,277 | 261,341 | 286,640 | 400,826 | 114,186 | 39.84% 22.78% |
| Area D - Roberts Creek | 154,922 | 177,720 | 210,788 | 232,895 | 325,670 | 92,775 | 39.84% 18.51% |
| Area E - Elphinstone | 119,795 | 134,138 | 161,949 | 180,928 | 253,002 | 72,074 | 39.84% 14.38% |
| Area F - West Howe Sound | 145,066 | 163,784 | 183,075 | 199,434 | 278,880 | 79,446 | 39.84% 15.85% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 841,555 | 940,190 | 1,150,441 | 1,258,389 | 1,759,679 | 501,290 | 39.84% 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 10.57 | 11.21 | 10.41 | 10.39 | - |
| Utilities [02] | 37.00 | 39.22 | 36.45 | 36.36 | - |
| Major Industry [04] | 35.94 | 38.10 | 35.40 | 35.32 | - |
| Light Industry [05] | 35.94 | 38.10 | 35.40 | 35.32 | - |
| Business and Other [06] | 25.90 | 27.46 | 25.51 | 25.45 | - |
| Managed Forest Land [07] | 31.71 | 33.62 | 31.24 | 31.16 | - |
| Rec/Non Profit [08] | 10.57 | 11.21 | 10.41 | 10.39 | - |
| Farm [09] | 10.57 | 11.21 | 10.41 | 10.39 | - |

Rural Planning Services

504

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Tax Requisitions | 1,258,388 | 1,258,389 | 1,759,679 | 1,677,964 | 1,745,020 | 1,313,964 | 1,313,964 |
| Government Transfers | 224,154 | 203,050 | - | - | - | - | - |
| User Fees & Service Charges | 239,940 | 141,860 | 200,056 | 232,618 | 237,325 | 240,844 | 240,844 |
| Investment Income | 14,490 | - | - | - | - | - | - |
| Other Revenue | 9,750 | - | 35,000 | - | - | - | - |
| Total Revenues | 1,746,722 | 1,603,299 | 1,994,735 | 1,910,582 | 1,982,345 | 1,554,808 | 1,554,808 |

Expenses

| | | | | | | | |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Administration | 196,872 | 196,866 | 223,825 | 223,825 | 223,825 | 223,825 | 223,825 |
| Wages and Benefits | 1,120,353 | 1,048,194 | 1,321,660 | 1,425,086 | 1,395,421 | 1,254,381 | 1,254,381 |
| Operating | 260,557 | 549,448 | 867,033 | 261,671 | 363,099 | 76,602 | 76,602 |
| Amortization of Tangible Capital Assets | - | 1,584 | - | - | - | - | - |
| Total Expenses | 1,577,782 | 1,796,092 | 2,412,518 | 1,910,582 | 1,982,345 | 1,554,808 | 1,554,808 |

Other

| | | | | | | | |
|-----------------------------------------|----------------|------------------|------------------|----------|----------|----------|----------|
| Transfer to/(from) Reserves | 166,814 | (191,209) | (337,783) | - | - | - | - |
| Transfer to/(from) Appropriated Surplus | 3,997 | - | (80,000) | - | - | - | - |
| Transfer to/(from) Other Funds | (1,861) | - | - | - | - | - | - |
| Transfer to/(from) Accumulated Surplus | - | - | - | - | - | - | - |
| Prior Year (Surplus)/Deficit | - | - | - | - | - | - | - |
| Unfunded Amortization | - | (1,584) | - | - | - | - | - |
| Total Other | 168,950 | (192,793) | (417,783) | - | - | - | - |

Rural Planning Services (Surplus)/Deficit:

10

-

-

-

-

-

-

506 Geographic Information Services



About: GIS provides online mapping functions and spatial analysis services that enable the public and SCR D 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

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.

Capital Project Summary

Geographic Information Services

506

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1078 Orthophoto Aquisition

-

-

60,000

-

-

60,000

-

Capital Projects Total:

60,000

60,000

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

Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1028.2 - Civic Addressing, it is instead funded by User Fees.

Capital Project Summary

| Civic Addressing | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-----------------------------|---------|----------------|----------------|---------------------------------|------|--------|---------------|
| 510 | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1342 | Orthophoto Aquisition [510] | - | - | 15,000 | - | - | 15,000 | - |
| Capital Projects Total: | | | | 15,000 | | | | 15,000 |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|------|------|------|------|------------------------|----------------------|
| | | | | | | \$ | % |
| Electoral Areas | | | | | | | |
| Area A - Egmont/Pender Harbour | (290) | | | | | | 26.47% |
| Area B - Halfmoon Bay | (250) | | | | | | 21.76% |
| Area D - Roberts Creek | -196 | | | | | | 17.15% |
| Area E - Elphinstone | (152) | | | | | | 13.31% |
| Area F - West Howe Sound | (260) | | | | | | 21.32% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | (1,148) | | | | | | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|------|------|------|------|
| Residential [01] | (.01) | - | - | - | - |
| Utilities [02] | (.05) | - | - | - | - |
| Major Industry [04] | (.05) | - | - | - | - |
| Light Industry [05] | (.05) | - | - | - | - |
| Business and Other [06] | (.03) | - | - | - | - |
| Managed Forest Land [07] | (.04) | - | - | - | - |
| Rec/Non Profit [08] | (.01) | - | - | - | - |
| Farm [09] | (.01) | - | - | - | - |

Heritage Conservation Service

515

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|------------------|---|---|---|---|---|---|---|
| Tax Requisitions | - | - | - | - | - | - | - |
|------------------|---|---|---|---|---|---|---|

| | | | | | | | |
|----------------|---|---|---|---|---|---|---|
| Total Revenues | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|

Expenses

| | | | | | | | |
|----------------|---|---|---|---|---|---|---|
| Administration | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|

| | | | | | | | |
|--------------------|---|---|---|---|---|---|---|
| Wages and Benefits | - | - | - | - | - | - | - |
|--------------------|---|---|---|---|---|---|---|

| | | | | | | | |
|----------------|---|---|---|---|---|---|---|
| Total Expenses | - | - | - | - | - | - | - |
|----------------|---|---|---|---|---|---|---|

| | | | | | | | |
|--------------------------------------------------|---|---|---|---|---|---|---|
| Heritage Conservation Service (Surplus)/Deficit: | - | - | - | - | - | - | - |
|--------------------------------------------------|---|---|---|---|---|---|---|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|--------------|-----------|--------------|--------------|------|--------------------------|----------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | 1,549 | 10 | (238) | 2,180 | | (2,180) (100.00%) | 25.38% |
| Area B - Halfmoon Bay | 1,407 | 9 | (199) | 1,861 | | (1,861) (100.00%) | 21.68% |
| Area D - Roberts Creek | 1,050 | 7 | (151) | 1,416 | | (1,416) (100.00%) | 16.49% |
| Area E - Elphinstone | 812 | 5 | (116) | 1,100 | | (1,100) (100.00%) | 12.81% |
| Area F - West Howe Sound | 1,393 | 9 | (193) | 1,760 | | (1,760) (100.00%) | 20.49% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | 225 | 1 | (30) | 270 | | (270) (100.00%) | 3.14% |
| Net Taxes Levied | 6,435 | 40 | (927) | 8,586 | | (8,586) (100.00%) | 100.00% |

Limit by law

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|-------|------|------|
| Residential [01] | .07 | - | (.01) | .06 | - |
| Utilities [02] | .25 | - | (.03) | .22 | - |
| Major Industry [04] | .24 | - | (.03) | .21 | - |
| Light Industry [05] | .24 | - | (.03) | .21 | - |
| Business and Other [06] | .18 | - | (.02) | .15 | - |
| Managed Forest Land [07] | .21 | - | (.02) | .19 | - |
| Rec/Non Profit [08] | .07 | - | (.01) | .06 | - |
| Farm [09] | .07 | - | (.01) | .06 | - |

Building Inspection Services

520

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Tax Requisitions | 8,592 | 8,586 | - | - | - | - | - |
| User Fees & Service Charges | 1,091,599 | 941,098 | 1,003,221 | 1,034,650 | 1,057,122 | 1,073,915 | 1,073,915 |
| Investment Income | 72,242 | - | - | - | - | - | - |
| Gain on Disposal of Tangible Assets | 4,550 | - | - | - | - | - | - |
| Internal Recoveries | 150 | - | - | - | - | - | - |
| Other Revenue | 2,760 | 600 | 600 | 600 | 600 | 600 | 600 |
| Total Revenues | 1,179,893 | 950,284 | 1,003,821 | 1,035,250 | 1,057,722 | 1,074,515 | 1,074,515 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Administration | 152,100 | 152,105 | 155,820 | 155,820 | 155,820 | 155,820 | 155,820 |
| Wages and Benefits | 677,965 | 735,920 | 785,742 | 817,171 | 839,643 | 856,436 | 856,436 |
| Operating | 64,507 | 91,259 | 83,761 | 55,759 | 55,759 | 55,759 | 55,759 |
| Amortization of Tangible Capital Assets | 10,640 | 11,801 | 7,439 | 7,439 | 7,439 | 7,439 | 7,439 |
| Total Expenses | 905,212 | 991,085 | 1,032,762 | 1,036,189 | 1,058,661 | 1,075,454 | 1,075,454 |

Other

| | | | | | | | |
|----------------------------------------|----------------|-----------------|-----------------|--------------|--------------|--------------|--------------|
| Capital Expenditures (Excluding Wages) | 57,600 | 60,000 | - | - | - | - | - |
| Proceeds from Sale of TCA | (5,440) | - | - | - | - | - | - |
| Transfer to/(from) Reserves | 226,663 | (89,500) | (22,002) | 6,000 | 6,000 | 6,000 | 6,000 |
| Transfer to/(from) Other Funds | 1,046 | 500 | 500 | 500 | 500 | 500 | 500 |
| Transfer to/(from) Accumulated Surplus | 5,440 | - | - | - | - | - | - |
| Unfunded Amortization | (10,640) | (11,801) | (7,439) | (7,439) | (7,439) | (7,439) | (7,439) |
| Total Other | 274,669 | (40,801) | (28,941) | (939) | (939) | (939) | (939) |

Building Inspection Services (Surplus)/Deficit:

(12)

-

-

-

-

-

-

Capital Project Summary

Building Inspection Services

520

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

CP1358 Vehicle Replacement (EV)- Building Services

57,600

60,000

-

-

-

-

-

Capital Projects Total:

57,600

60,000

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|----------------|----------------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 65,078 | 77,470 | 80,517 | 38,746 | 83,548 | 44,802 | 115.63% | 100.00% |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 65,078 | 77,470 | 80,517 | 38,746 | 83,548 | 44,802 | 115.63% | 100.00% |
| Limit by law | 141,738 | 141,738 | 203,056 | 218,357 | 218,357 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|------|------|------|
| Residential [01] | 3.01 | 3.43 | 2.52 | 1.12 | - |
| Utilities [02] | 10.53 | 12.00 | 8.80 | 3.93 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 10.23 | 11.66 | 8.55 | 3.82 | - |
| Business and Other [06] | 7.37 | 8.40 | 6.16 | 2.75 | - |
| Managed Forest Land [07] | 9.03 | 10.28 | 7.55 | 3.37 | - |
| Rec/Non Profit [08] | 3.01 | 3.43 | 2.52 | 1.12 | - |
| Farm [09] | 3.01 | 3.43 | 2.52 | 1.12 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|--------------|---------------|---------------------------|-------------------------|
| | | | | | | \$ | % |
| Electoral Areas | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | 47,045 | 39,538 | 49,890 | 7,884 | 48,230 | 40,346 | 511.75% |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 47,045 | 39,538 | 49,890 | 7,884 | 48,230 | 40,346 | 511.75% |
| Limit by law | 101,865 | 101,865 | 140,433 | 155,494 | 155,494 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.40 | 1.95 | 1.86 | .27 | - |
| Utilities [02] | 8.38 | 6.83 | 6.52 | .94 | - |
| Major Industry [04] | 8.14 | 6.64 | 6.33 | .91 | - |
| Light Industry [05] | 8.14 | 6.64 | 6.33 | .91 | - |
| Business and Other [06] | 5.87 | 4.78 | 4.56 | .66 | - |
| Managed Forest Land [07] | 7.19 | 5.85 | 5.59 | .80 | - |
| Rec/Non Profit [08] | 2.40 | 1.95 | 1.86 | .27 | - |
| Farm [09] | 2.40 | 1.95 | 1.86 | .27 | - |

Economic Development Area B

532

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Grants in Lieu of Taxes | 442 | - | - | - | - | - | - |
| Tax Requisitions | 7,884 | 7,884 | 48,230 | 51,143 | 51,143 | 45,117 | 45,117 |
| Total Revenues | 8,326 | 7,884 | 48,230 | 51,143 | 51,143 | 45,117 | 45,117 |

Expenses

| | | | | | | | |
|-----------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 2,640 | 2,642 | 474 | 474 | 474 | 474 | 474 |
| Wages and Benefits | 90 | - | - | - | - | - | - |
| Operating | 6,676 | 8,676 | 50,108 | 50,669 | 50,669 | 44,643 | 44,643 |
| Total Expenses | 9,406 | 11,318 | 50,582 | 51,143 | 51,143 | 45,117 | 45,117 |

Other

| | | | | | | | |
|------------------------------|----------------|----------------|----------------|----------|----------|----------|----------|
| Prior Year (Surplus)/Deficit | (3,435) | (3,434) | (2,352) | - | - | - | - |
| Total Other | (3,435) | (3,434) | (2,352) | - | - | - | - |

| | | | | | | | |
|-------------------------------------------------------|----------------|----------|----------|----------|----------|----------|----------|
| Economic Development Area B (Surplus)/Deficit: | (2,355) | - | - | - | - | - | - |
|-------------------------------------------------------|----------------|----------|----------|----------|----------|----------|----------|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|--------------|---------------|------------------------|----------------|----------------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | 37,229 | 45,275 | 43,271 | 7,032 | 43,635 | 36,603 | 520.52% | 100.00% |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 37,229 | 45,275 | 43,271 | 7,032 | 43,635 | 36,603 | 520.52% | 100.00% |
| Limit by law | 104,814 | 104,814 | 134,894 | 149,330 | 149,330 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.54 | 2.86 | 2.14 | .31 | - |
| Utilities [02] | 8.89 | 9.99 | 7.48 | 1.10 | - |
| Major Industry [04] | 8.64 | 9.71 | 7.27 | 1.07 | - |
| Light Industry [05] | 8.64 | 9.71 | 7.27 | 1.07 | - |
| Business and Other [06] | 6.22 | 6.99 | 5.24 | .77 | - |
| Managed Forest Land [07] | 7.62 | 8.57 | 6.41 | .94 | - |
| Rec/Non Profit [08] | 2.54 | 2.86 | 2.14 | .31 | - |
| Farm [09] | 2.54 | 2.85 | 2.14 | .31 | - |

Economic Development Area D
533

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|------------------|-------|-------|--------|--------|--------|--------|--------|
| Tax Requisitions | 7,032 | 7,032 | 43,635 | 45,997 | 45,997 | 41,029 | 41,029 |
|------------------|-------|-------|--------|--------|--------|--------|--------|

| | | | | | | | |
|----------------|-------|-------|--------|--------|--------|--------|--------|
| Total Revenues | 7,032 | 7,032 | 43,635 | 45,997 | 45,997 | 41,029 | 41,029 |
|----------------|-------|-------|--------|--------|--------|--------|--------|

Expenses

| | | | | | | | |
|----------------|-------|-------|-----|-----|-----|-----|-----|
| Administration | 2,388 | 2,382 | 416 | 416 | 416 | 416 | 416 |
|----------------|-------|-------|-----|-----|-----|-----|-----|

| | | | | | | | |
|--------------------|----|---|---|---|---|---|---|
| Wages and Benefits | 90 | - | - | - | - | - | - |
|--------------------|----|---|---|---|---|---|---|

| | | | | | | | |
|-----------|-------|-------|--------|--------|--------|--------|--------|
| Operating | 5,605 | 7,605 | 45,129 | 45,581 | 45,581 | 40,613 | 40,613 |
|-----------|-------|-------|--------|--------|--------|--------|--------|

| | | | | | | | |
|----------------|-------|-------|--------|--------|--------|--------|--------|
| Total Expenses | 8,083 | 9,987 | 45,545 | 45,997 | 45,997 | 41,029 | 41,029 |
|----------------|-------|-------|--------|--------|--------|--------|--------|

Other

| | | | | | | | |
|------------------------------|---------|---------|---------|---|---|---|---|
| Prior Year (Surplus)/Deficit | (2,956) | (2,955) | (1,910) | - | - | - | - |
|------------------------------|---------|---------|---------|---|---|---|---|

| | | | | | | | |
|-------------|---------|---------|---------|---|---|---|---|
| Total Other | (2,956) | (2,955) | (1,910) | - | - | - | - |
|-------------|---------|---------|---------|---|---|---|---|

| | | | | | | | |
|------------------------------------------------|---------|---|---|---|---|---|---|
| Economic Development Area D (Surplus)/Deficit: | (1,905) | - | - | - | - | - | - |
|------------------------------------------------|---------|---|---|---|---|---|---|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|--------------|---------------|------------------------|----------------|----------------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | 27,720 | 23,217 | 32,690 | 7,675 | 32,089 | 24,414 | 318.10% | 100.00% |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 27,720 | 23,217 | 32,690 | 7,675 | 32,089 | 24,414 | 318.10% | 100.00% |
| Limit by law | 117,879 | 117,879 | 153,160 | 171,446 | 171,446 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.45 | 1.94 | 2.10 | .44 | - |
| Utilities [02] | 8.56 | 6.79 | 7.36 | 1.54 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 8.32 | 6.60 | 7.15 | 1.50 | - |
| Business and Other [06] | 5.99 | 4.75 | 5.15 | 1.08 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | 2.45 | 1.94 | 2.10 | .44 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|----------------------|
| | | | | | | \$ | % |
| Electoral Areas | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | 46,216 | 47,249 | 52,140 | 10,269 | 53,632 | 43,363 | 422.27% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 46,216 | 47,249 | 52,140 | 10,269 | 53,632 | 43,363 | 422.27% |
| Limit by law | 169,416 | 169,416 | 217,749 | 234,017 | 234,017 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.38 | 2.25 | 2.01 | .37 | - |
| Utilities [02] | 8.32 | 7.87 | 7.02 | 1.29 | - |
| Major Industry [04] | 8.08 | 7.64 | 6.82 | 1.25 | - |
| Light Industry [05] | 8.08 | 7.64 | 6.82 | 1.25 | - |
| Business and Other [06] | 5.82 | 5.51 | 4.91 | .90 | - |
| Managed Forest Land [07] | 7.13 | 6.74 | 6.02 | 1.11 | - |
| Rec/Non Profit [08] | 2.38 | 2.25 | 2.01 | .37 | - |
| Farm [09] | 2.38 | 2.25 | 2.01 | .37 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------|---------|-----------|-----------|-----------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | 15.04% |
| Area B - Halfmoon Bay | | | | | | | 12.84% |
| Area D - Roberts Creek | | | | | | | 9.77% |
| Area E - Elphinstone | | | | | | | 7.59% |
| Area F - West Howe Sound | | | | | | | 12.14% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | 28.41% |
| Town of Gibsons | | | | | | | 12.35% |
| shíshálh Nation Government District | | | | | | | 1.86% |
| Net Taxes Levied | | | | | | | 100.00% |
| Limit by law | 861,425 | 908,158 | 1,217,816 | 1,356,385 | 1,356,385 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | - | - | - | - | - |
| Utilities [02] | - | - | - | - | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | - | - | - | - | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | - | - | - | - | - |
| Farm [09] | - | - | - | - | - |

Hillside Development Project

540

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

-

-

-

-

-

-

-

Investment Income

51,988

-

-

-

-

-

-

Other Revenue

156,340

156,339

156,339

156,339

156,339

156,339

156,339

Total Revenues

208,328

156,339

156,339

156,339

156,339

156,339

156,339

Expenses

Administration

5,908

5,912

6,055

6,055

6,055

6,055

6,055

Wages and Benefits

35,998

41,471

59,580

28,800

29,592

30,184

30,184

Operating

82,343

486,087

485,688

91,106

91,336

91,336

91,336

Total Expenses

124,249

533,470

551,323

125,961

126,983

127,575

127,575

Other

Development of Land Held for Resale

5,912

103,912

104,055

14,055

14,055

14,055

14,055

Transfer to/(from) Reserves

78,164

(481,043)

(499,039)

16,323

15,301

14,709

14,709

Total Other

84,076

(377,131)

(394,984)

30,378

29,356

28,764

28,764

Hillside Development Project (Surplus)/Deficit:

(3)

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | 838,777 | 952,883 | 952,501 | 1,009,354 | 1,083,163 | 73,809 | 7.31% | 16.05% |
| Area D - Roberts Creek | 483,430 | 559,899 | 601,140 | 656,690 | 704,710 | 48,020 | 7.31% | 10.44% |
| Area E - Elphinstone | 431,270 | 500,421 | 542,961 | 600,808 | 644,742 | 43,934 | 7.31% | 9.56% |
| Area F - West Howe Sound | 675,295 | 765,532 | 762,246 | 809,430 | 868,620 | 59,190 | 7.31% | 12.87% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 1,621,233 | 1,841,559 | 1,926,431 | 2,136,358 | 2,292,581 | 156,223 | 7.31% | 33.98% |
| Town of Gibsons | 676,031 | 727,068 | 780,032 | 867,845 | 931,306 | 63,461 | 7.31% | 13.80% |
| shíshálh Nation Government District | 148,138 | 162,394 | 190,009 | 207,282 | 222,440 | 15,158 | 7.31% | 3.30% |
| Net Taxes Levied | 4,874,173 | 5,509,756 | 5,755,320 | 6,287,766 | 6,747,563 | 459,797 | 7.31% | 100.00% |
| Limit by law | 12,072,248 | 12,701,595 | 16,847,846 | 18,978,636 | 18,978,636 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|--------|--------|--------|--------|------|
| Residential [01] | 95.26 | 104.73 | 94.90 | 94.85 | - |
| Utilities [02] | 333.43 | 366.56 | 332.15 | 331.99 | - |
| Major Industry [04] | 323.90 | 356.08 | 322.66 | 322.51 | - |
| Light Industry [05] | 323.90 | 356.08 | 322.66 | 322.51 | - |
| Business and Other [06] | 233.40 | 256.59 | 232.51 | 232.39 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | 95.26 | 104.69 | 94.87 | 94.83 | - |
| Farm [09] | - | - | - | - | - |

Community Recreation Facilities

615

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Grants in Lieu of Taxes

- - - - -

Tax Requisitions

6,287,761 6,287,766 6,747,563 7,143,052 7,285,405 7,393,479 7,414,657

Frontage & Parcel Taxes

1,698,378 1,698,073 1,698,073 1,698,073 118,005 - -

User Fees & Service Charges

1,779,760 1,757,406 1,837,906 1,837,906 1,837,906 1,837,906 1,837,906

Investment Income

710,692 474,870 513,598 553,539 75,648 10,188 20,727

Other Revenue

31,963 17,858 17,858 17,858 17,858 17,858 17,858

Total Revenues

10,508,554 10,235,973 10,814,998 11,250,428 9,334,822 9,259,431 9,291,148

Expenses

Administration

1,062,192 1,062,198 1,071,071 1,071,071 1,071,071 1,071,071 1,071,071

Wages and Benefits

3,788,618 3,801,596 4,157,657 4,404,630 4,506,038 4,593,462 4,593,462

Operating

1,965,547 1,942,175 2,233,691 2,051,549 2,052,325 2,054,400 2,043,502

Debt Charges - Interest

924,660 928,413 1,049,886 1,085,753 327,188 266,006 252,101

Amortization of Tangible Capital Assets

1,044,934 951,368 1,033,297 1,033,297 1,033,297 1,033,297 1,033,297

Total Expenses

8,785,951 8,685,750 9,545,602 9,646,300 8,989,919 9,018,236 8,993,433

Other

Capital Expenditures (Excluding Wages)

589,914 8,105,345 8,778,937 2,411,400 1,094,200 581,100 2,498,800

Proceeds from Long Term Debt

- (5,997,292) (5,979,692) (900,000) (720,000) - (1,254,600)

Debt Principal Repayment

1,248,276 1,293,862 1,441,750 1,704,701 1,009,030 984,721 1,080,772

Transfer to/(from) Reserves

1,194,242 (886,217) (1,932,962) (500,275) (5,030) (291,329) (993,960)

Transfer to/(from) Appropriated Surplus

30,177 (9,500) (251,997) - - - -

Transfer to/(from) Other Funds

(295,070) (4,607) 246,657 (78,401) - - -

Unfunded Amortization

(1,044,934) (951,368) (1,033,297) (1,033,297) (1,033,297) (1,033,297) (1,033,297)

Total Other

1,722,605 1,550,223 1,269,396 1,604,128 344,903 241,195 297,715

Community Recreation Facilities (Surplus)/Deficit:

2 - - - - -

Capital Project Summary

Community Recreation Facilities

615

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-----------------------------------------------------------------|----------------|------------------|------------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1151 | Capital Renewal Fund (GACC) | 7,169 | 318,900 | 1,150,212 | - | - | - | - |
| CP1152 | Capital Renewal Fund (SAC) | 116,591 | 457,680 | 514,524 | - | - | - | - |
| CP1153 | Capital Renewal Fund (SCA) | 99 | 768,876 | 672,636 | - | - | - | - |
| CP1154 | Capital Renewal Fund (GDAF) | 6,050 | 245,327 | 397,056 | - | - | - | - |
| CP1256 | SAC Sprinkler System Replacement | 305,722 | 801,576 | 495,852 | - | - | - | - |
| CP1289 | Fall Protection Systems Upgrades | 56,486 | 60,000 | - | - | - | - | - |
| CP1297 | General Recreation Capital Renewal Funding | - | 2,928 | 2,928 | - | - | - | - |
| CP1302 | Condenser, Heat Exchanger, and Pump Replacement (GACC) | - | 917,604 | 900,000 | - | - | - | - |
| CP1309 | Health & Safety Requirments | - | 126,504 | 121,920 | - | - | - | - |
| CP1328 | Domestic Hot Water System | 97,800 | 113,076 | 15,276 | - | - | - | - |
| CP1329 | Water Management Plan Implementation- Water Treatment Equipment | - | 9,504 | 540 | - | - | - | - |
| CP1346 | GACC Zamboni Replacement | - | 321,996 | 321,996 | - | - | - | - |
| CP1347 | GACC Package Rooftop Unit Replacement | - | 375,000 | 375,000 | - | - | - | - |
| CP1348 | Fitness Equipment Replacement | - | 130,200 | 130,200 | - | - | - | - |
| CP1349 | GACC Roof Replacement | - | 2,899,896 | 2,899,896 | - | - | - | - |
| CP1350 | SAC Roof Replacement | - | 556,296 | 556,296 | - | - | - | - |
| CP1381 | Capital Renewal Fund (SAC) | - | - | 36,096 | - | - | - | - |
| CP1393 | SAC Heat Pump Replacement | - | - | 188,496 | - | - | - | - |
| Capital Projects Total: | | 589,917 | 8,105,363 | 8,778,924 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | 468,786 | 576,433 | 594,736 | 610,918 | 651,791 | 40,873 | 6.69% |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 468,786 | 576,433 | 594,736 | 610,918 | 651,791 | 40,873 | 6.69% |
| Limit by law | 978,948 | 1,025,190 | 1,480,947 | 1,603,434 | 1,603,434 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|--------|--------|--------|--------|------|
| Residential [01] | 66.20 | 77.61 | 68.34 | 65.20 | - |
| Utilities [02] | 231.68 | 271.65 | 239.20 | 228.21 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 225.06 | 263.89 | 232.37 | 221.69 | - |
| Business and Other [06] | 162.18 | 190.16 | 167.44 | 159.74 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | 66.20 | 77.61 | 68.34 | 65.20 | - |
| Farm [09] | - | - | - | - | - |

Pender Harbour Pool

625

Actuals

Amended Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 610,920 | 610,918 | 651,791 | 683,724 | 697,611 | 707,986 | 707,986 |
| Frontage & Parcel Taxes | 48,528 | 48,519 | 48,519 | 48,519 | 48,519 | 48,519 | 48,519 |
| User Fees & Service Charges | 71,941 | 90,100 | 90,100 | 90,100 | 90,100 | 90,100 | 90,100 |
| Investment Income | 51,072 | 19,323 | 21,258 | 23,270 | 25,363 | 27,539 | 29,803 |
| Other Revenue | 761 | - | - | - | - | - | - |
| Total Revenues | 783,222 | 768,860 | 811,668 | 845,613 | 861,593 | 874,144 | 876,408 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 69,588 | 69,586 | 86,553 | 86,553 | 86,553 | 86,553 | 86,553 |
| Wages and Benefits | 400,944 | 441,598 | 472,951 | 504,884 | 518,771 | 529,146 | 529,146 |
| Operating | 125,768 | 164,834 | 159,769 | 157,387 | 157,387 | 157,387 | 157,387 |
| Debt Charges - Interest | 19,464 | 19,466 | 19,466 | 19,466 | 19,466 | 19,466 | 19,466 |
| Amortization of Tangible Capital Assets | 102,243 | 97,998 | 100,302 | 100,302 | 100,302 | 100,302 | 100,302 |
| Total Expenses | 718,007 | 793,482 | 839,041 | 868,592 | 882,479 | 892,854 | 892,854 |

Other

| | | | | | | | |
|-----------------------------------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Capital Expenditures (Excluding Wages) | 10,572 | 34,437 | 33,865 | 10,000 | 10,000 | 10,000 | 10,000 |
| Debt Principal Repayment | 48,372 | 48,376 | 50,311 | 52,323 | 54,416 | 56,592 | 58,856 |
| Transfer to/(from) Reserves | 108,432 | (9,437) | (11,247) | 15,000 | 15,000 | 15,000 | 15,000 |
| Transfer to/(from) Appropriated Surplus | - | - | - | - | - | - | - |
| Transfer to/(from) Other Funds | 88 | - | - | - | - | - | - |
| Unfunded Amortization | (102,243) | (97,998) | (100,302) | (100,302) | (100,302) | (100,302) | (100,302) |
| Total Other | 65,221 | (24,622) | (27,373) | (22,979) | (20,886) | (18,710) | (16,446) |

| | | | | | | | |
|-----------------------------------------------|----------|----------|----------|----------|----------|----------|----------|
| Pender Harbour Pool (Surplus)/Deficit: | 6 | - | - | - | - | - | - |
|-----------------------------------------------|----------|----------|----------|----------|----------|----------|----------|

Capital Project Summary

Pender Harbour Pool

625

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|------------------------------------------------|---------------|----------------|----------------|---------------------------------|--------------|--------------|--------------|
| | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1063 Annual Gym Equipment Replacement (Base) | 10,572 | 24,432 | 23,868 | 9,996 | 9,996 | 9,996 | 9,996 |
| CP1330 Storage Container | - | 9,996 | 9,996 | - | - | - | - |
| Capital Projects Total: | 10,572 | 34,428 | 33,864 | 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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|--------------|--------------|---------------|---------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | 7,540 | 438 | 431 | 11,032 | 7,870 | (3,162) (28.66%) | 15.32% |
| Area B - Halfmoon Bay | 6,847 | 393 | 360 | 9,421 | 6,721 | (2,700) (28.66%) | 13.08% |
| Area D - Roberts Creek | 5,109 | 307 | 272 | 7,167 | 5,113 | (2,054) (28.66%) | 9.95% |
| Area E - Elphinstone | 3,951 | 232 | 209 | 5,568 | 3,972 | (1,596) (28.66%) | 7.73% |
| Area F - West Howe Sound | 6,778 | 407 | 350 | 8,906 | 6,354 | (2,552) (28.65%) | 12.37% |
| Member Municipalities | | | | | | | |
| District of Sechelt | 14,147 | 818 | 759 | 20,842 | 14,869 | (5,973) (28.66%) | 28.95% |
| Town of Gibsons | 6,637 | 379 | 334 | 9,059 | 6,463 | (2,596) (28.66%) | 12.58% |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 51,010 | 2,975 | 2,715 | 71,996 | 51,362 | (20,634) (28.66%) | 100.00% |
| Limit by law | 1,898,918 | 1,898,918 | 2,547,346 | 2,840,062 | 2,840,062 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .35 | .02 | .01 | .32 | - |
| Utilities [02] | 1.22 | .07 | .05 | 1.12 | - |
| Major Industry [04] | 1.19 | .07 | .05 | 1.09 | - |
| Light Industry [05] | 1.19 | .07 | .05 | 1.09 | - |
| Business and Other [06] | .85 | .05 | .03 | .78 | - |
| Managed Forest Land [07] | 1.05 | .06 | .04 | .96 | - |
| Rec/Non Profit [08] | .35 | .02 | .01 | .32 | - |
| Farm [09] | .35 | .02 | .01 | .32 | - |

School Facilities - Joint Use

630

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Tax Requisitions | 72,000 | 71,996 | 51,362 | 51,494 | 51,587 | 51,659 | 51,659 |
| Investment Income | 373 | - | - | - | - | - | - |
| Total Revenues | 72,373 | 71,996 | 51,362 | 51,494 | 51,587 | 51,659 | 51,659 |

Expenses

| | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration | 564 | 564 | 3,222 | 3,222 | 3,222 | 3,222 | 3,222 |
| Wages and Benefits | 3,050 | 3,041 | 3,290 | 3,422 | 3,515 | 3,587 | 3,587 |
| Operating | 18,515 | 44,850 | 44,850 | 44,850 | 44,850 | 44,850 | 44,850 |
| Total Expenses | 22,129 | 48,455 | 51,362 | 51,494 | 51,587 | 51,659 | 51,659 |

Other

| | | | | | | | |
|------------------------------|---------------|---------------|----------|----------|----------|----------|----------|
| Transfer to/(from) Reserves | 26,705 | - | - | - | - | - | - |
| Prior Year (Surplus)/Deficit | 23,540 | 23,541 | - | - | - | - | - |
| Total Other | 50,245 | 23,541 | - | - | - | - | - |

| | | | | | | | |
|---------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|
| School Facilities - Joint Use (Surplus)/Deficit: | 1 | - | - | - | - | - | - |
|---------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | 154,212 | 170,957 | 181,613 | 198,661 | 208,896 | 10,235 | 5.15% 23.66% |
| Area F - West Howe Sound | 264,590 | 300,184 | 303,594 | 317,783 | 334,154 | 16,371 | 5.15% 37.85% |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | 259,083 | 279,529 | 290,213 | 323,243 | 339,895 | 16,652 | 5.15% 38.50% |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 677,885 | 750,669 | 775,420 | 839,687 | 882,945 | 43,258 | 5.15% 100.00% |
| Limit by law | 1,493,755 | 1,493,755 | 1,930,488 | 2,139,165 | 2,139,165 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 13.61 | 14.28 | 11.68 | 11.41 | - |
| Utilities [02] | 47.63 | 49.99 | 40.87 | 39.92 | - |
| Major Industry [04] | 46.27 | 48.56 | 39.70 | 38.78 | - |
| Light Industry [05] | 46.27 | 48.56 | 39.70 | 38.78 | - |
| Business and Other [06] | 33.34 | 34.99 | 28.61 | 27.95 | - |
| Managed Forest Land [07] | 40.83 | 42.85 | 35.03 | 34.22 | - |
| Rec/Non Profit [08] | 13.61 | 14.28 | 11.68 | 11.41 | - |
| Farm [09] | 13.61 | 14.28 | 11.68 | 11.40 | - |

Gibsons & Area Library
640

Actuals

 Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 839,688 | 839,687 | 882,945 | 883,211 | 883,403 | 883,546 | 883,546 |
| Investment Income | 14,871 | - | - | - | - | - | - |
| Total Revenues | 854,559 | 839,687 | 882,945 | 883,211 | 883,403 | 883,546 | 883,546 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 48,444 | 48,446 | 57,951 | 57,951 | 57,951 | 57,951 | 57,951 |
| Wages and Benefits | 5,142 | 8,620 | 6,672 | 6,938 | 7,130 | 7,273 | 7,273 |
| Operating | 831,016 | 817,563 | 858,007 | 858,007 | 858,007 | 858,007 | 858,007 |
| Debt Charges - Interest | - | - | - | - | - | - | - |
| Amortization of Tangible Capital Assets | 52,181 | 52,182 | 52,180 | 52,180 | 52,180 | 52,180 | 52,180 |
| Total Expenses | 936,783 | 926,811 | 974,810 | 975,076 | 975,268 | 975,411 | 975,411 |

Other

| | | | | | | | |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Debt Principal Repayment | - | - | - | - | - | - | - |
| Transfer to/(from) Reserves | 54,899 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfer to/(from) Other Funds | (84,944) | (84,942) | (89,685) | (89,685) | (89,685) | (89,685) | (89,685) |
| Unfunded Amortization | (52,181) | (52,182) | (52,180) | (52,180) | (52,180) | (52,180) | (52,180) |
| Total Other | (82,226) | (87,124) | (91,865) | (91,865) | (91,865) | (91,865) | (91,865) |

Gibsons & Area Library (Surplus)/Deficit:

(2)

-

-

-

-

-

-

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------------------|-------------------------|
| Electoral Areas | | | | | | \$ | % |
| Area A - Egmont/Pender Harbour | 53,341 | 52,828 | 54,902 | 58,861 | 65,298 | 6,437 | 10.94% |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 53,341 | 52,828 | 54,902 | 58,861 | 65,298 | 6,437 | 10.94% |
| Limit by law | 81,911 | 85,895 | 123,056 | 132,328 | 132,328 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 2.47 | 2.34 | 1.72 | 1.71 | - |
| Utilities [02] | 8.63 | 8.18 | 6.00 | 5.97 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 8.39 | 7.95 | 5.83 | 5.80 | - |
| Business and Other [06] | 6.04 | 5.73 | 4.20 | 4.18 | - |
| Managed Forest Land [07] | 7.40 | 7.01 | 5.15 | 5.12 | - |
| Rec/Non Profit [08] | 2.47 | 2.34 | 1.72 | 1.71 | - |
| Farm [09] | 2.47 | 2.34 | 1.72 | 1.71 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | 150,433 | 156,463 | 161,380 | 172,985 | 181,655 | 8,670 | 5.01% | 100.00% |
| Area D - Roberts Creek | | | | | | | | |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 150,433 | 156,463 | 161,380 | 172,985 | 181,655 | 8,670 | 5.01% | 100.00% |
| Limit by law | 311,706 | 311,706 | 434,429 | 481,210 | 481,210 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 8.23 | 8.30 | 6.43 | 6.27 | - |
| Utilities [02] | 28.81 | 29.04 | 22.50 | 21.93 | - |
| Major Industry [04] | 27.98 | 28.21 | 21.85 | 21.31 | - |
| Light Industry [05] | 27.98 | 28.21 | 21.85 | 21.31 | - |
| Business and Other [06] | 20.17 | 20.33 | 15.75 | 15.35 | - |
| Managed Forest Land [07] | 24.69 | 24.89 | 19.28 | 18.80 | - |
| Rec/Non Profit [08] | 8.23 | 8.30 | 6.43 | 6.27 | - |
| Farm [09] | 8.23 | 8.30 | 6.43 | 6.27 | - |

Halfmoon Bay Library Service

645

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Grants in Lieu of Taxes | 1 | - | - | - | - | - | - |
| Tax Requisitions | 172,980 | 172,985 | 181,655 | 186,700 | 186,700 | 186,700 | 186,700 |
| Total Revenues | 172,981 | 172,985 | 181,655 | 186,700 | 186,700 | 186,700 | 186,700 |

Expenses

| | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 10,044 | 10,042 | 10,860 | 10,860 | 10,860 | 10,860 | 10,860 |
| Operating | 162,946 | 162,945 | 170,796 | 175,840 | 175,840 | 175,840 | 175,840 |
| Total Expenses | 172,990 | 172,987 | 181,656 | 186,700 | 186,700 | 186,700 | 186,700 |

Other

| | | | | | | | |
|------------------------------|------------|------------|------------|----------|----------|----------|----------|
| Prior Year (Surplus)/Deficit | (2) | (2) | (1) | - | - | - | - |
| Total Other | (2) | (2) | (1) | - | - | - | - |

| | | | | | | | |
|-------------------------------------------------|---|---|---|---|---|---|---|
| Halfmoon Bay Library Service (Surplus)/Deficit: | 7 | - | - | - | - | - | - |
|-------------------------------------------------|---|---|---|---|---|---|---|

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | | | | | | | | |
| Area D - Roberts Creek | 182,787 | 197,380 | 196,193 | 216,173 | 216,932 | 759 | 0.35% | 100.00% |
| Area E - Elphinstone | | | | | | | | |
| Area F - West Howe Sound | | | | | | | | |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 182,787 | 197,380 | 196,193 | 216,173 | 216,932 | 759 | 0.35% | 100.00% |
| Limit by law | 379,970 | 379,970 | 489,616 | 541,603 | 541,603 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 12.91 | 12.84 | 9.93 | 9.88 | - |
| Utilities [02] | 45.17 | 44.94 | 34.74 | 34.58 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | - | - | - | - | - |
| Business and Other [06] | 31.62 | 31.45 | 24.32 | 24.20 | - |
| Managed Forest Land [07] | 38.72 | 38.52 | 29.78 | 29.64 | - |
| Rec/Non Profit [08] | 12.91 | 12.84 | 9.93 | 9.88 | - |
| Farm [09] | 12.90 | 12.84 | 9.93 | 9.88 | - |

Roberts Creek Library Service

646

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

Tax Requisitions

216,168

216,173

216,932

218,925

218,925

218,925

218,925

Total Revenues

216,168

216,173

216,932

218,925

218,925

218,925

218,925

Expenses

Administration

12,492

12,486

7,914

7,914

7,914

7,914

7,914

Operating

118,745

118,745

119,333

121,326

121,326

121,326

121,326

Total Expenses

131,237

131,231

127,247

129,240

129,240

129,240

129,240

Other

Transfer to/(from) Other Funds

84,944

84,942

89,685

89,685

89,685

89,685

89,685

Total Other

84,944

84,942

89,685

89,685

89,685

89,685

89,685

Roberts Creek Library Service (Surplus)/Deficit:

13

-

-

-

-

-

-

648 Museum Service



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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 20,489 | 22,136 | 26,605 | 25,993 | 27,873 | 1,880 | 7.23% | 15.04% |
| Area B - Halfmoon Bay | 18,606 | 19,844 | 22,276 | 22,196 | 23,802 | 1,606 | 7.24% | 12.84% |
| Area D - Roberts Creek | 13,883 | 15,533 | 16,826 | 16,886 | 18,108 | 1,222 | 7.24% | 9.77% |
| Area E - Elphinstone | 10,735 | 11,724 | 12,928 | 13,118 | 14,067 | 949 | 7.23% | 7.59% |
| Area F - West Howe Sound | 18,419 | 20,586 | 21,611 | 20,984 | 22,502 | 1,518 | 7.23% | 12.14% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 38,440 | 41,361 | 46,873 | 49,107 | 52,660 | 3,553 | 7.24% | 28.41% |
| Town of Gibsons | 18,035 | 19,170 | 20,658 | 21,345 | 22,889 | 1,544 | 7.23% | 12.35% |
| shíshálh Nation Government District | 2,976 | 3,190 | 3,360 | 3,218 | 3,451 | 233 | 7.24% | 1.86% |
| Net Taxes Levied | 141,582 | 153,544 | 171,136 | 172,848 | 185,352 | 12,504 | 7.23% | 100.00% |
| Limit by law | 698,583 | 698,583 | 936,782 | 1,043,373 | 1,043,373 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .95 | .98 | .83 | .75 | - |
| Utilities [02] | 3.32 | 3.43 | 2.91 | 2.64 | - |
| Major Industry [04] | 3.22 | 3.33 | 2.83 | 2.56 | - |
| Light Industry [05] | 3.22 | 3.33 | 2.83 | 2.56 | - |
| Business and Other [06] | 2.32 | 2.40 | 2.04 | 1.85 | - |
| Managed Forest Land [07] | 2.84 | 2.94 | 2.49 | 2.26 | - |
| Rec/Non Profit [08] | .95 | .98 | .83 | .75 | - |
| Farm [09] | .95 | .98 | .83 | .75 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 429,268 | 464,859 | 539,379 | 653,596 | 668,182 | 14,586 | 2.23% | 26.21% |
| Area B - Halfmoon Bay | 389,814 | 416,725 | 451,608 | 558,124 | 570,579 | 12,455 | 2.23% | 22.38% |
| Area D - Roberts Creek | 290,863 | 326,190 | 341,131 | 424,608 | 434,084 | 9,476 | 2.23% | 17.03% |
| Area E - Elphinstone | 224,912 | 246,199 | 262,091 | 329,863 | 337,225 | 7,362 | 2.23% | 13.23% |
| Area F - West Howe Sound | 385,895 | 432,302 | 438,124 | 527,656 | 539,432 | 11,776 | 2.23% | 21.16% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shishálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 1,720,751 | 1,886,276 | 2,032,333 | 2,493,848 | 2,549,501 | 55,653 | 2.23% | 100.00% |
| Limit by law | 4,129,817 | 4,129,817 | 5,554,997 | 6,075,337 | 6,075,337 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|-------|-------|-------|-------|------|
| Residential [01] | 19.85 | 20.57 | 16.85 | 18.94 | - |
| Utilities [02] | 69.47 | 71.99 | 58.98 | 66.29 | - |
| Major Industry [04] | 67.48 | 69.94 | 57.30 | 64.39 | - |
| Light Industry [05] | 67.48 | 69.94 | 57.30 | 64.39 | - |
| Business and Other [06] | 48.63 | 50.40 | 41.29 | 46.40 | - |
| Managed Forest Land [07] | 59.54 | 61.71 | 50.56 | 56.82 | - |
| Rec/Non Profit [08] | 19.85 | 20.57 | 16.85 | 18.94 | - |
| Farm [09] | 19.85 | 20.57 | 16.85 | 18.94 | - |

Capital Project Summary

Community Parks

650

| | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|--------------------------------|-------------------------------------------------|----------------|------------------|------------------|---------------------------------|------|------|------|
| | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1032 | Coopers Green Park Hall & Parking-Design Plans | 536 | 40,392 | 40,392 | - | - | - | - |
| CP1222 | Parks Building (Partial Replacement / Upgrade) | - | 300,000 | - | - | - | - | - |
| CP1238 | Community Parks Capital Asset Renewal | 41,840 | 153,192 | 413,436 | - | - | - | - |
| CP1341 | Halfmoon Bay Community Hall | 85,642 | 3,411,972 | 3,347,196 | - | - | - | - |
| CP1354 | Solid Waste Bylaw Implementation- Parks | 32,020 | 80,568 | 46,152 | - | - | - | - |
| CP1359 | Rosemary Lane (Keats Island) Erosion Mitigation | 3,750 | 60,000 | 56,256 | - | - | - | - |
| CP1370 | Coopers Green Park Enhancements | - | 633,240 | 633,240 | - | - | - | - |
| CP1394 | Cliff Gilker Sports Field Irrigation System | - | - | 195,000 | - | - | - | - |
| Capital Projects Total: | | 163,788 | 4,679,364 | 4,731,672 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|---------------|---------------|---------------|---------------|----------------|---------------------------|-------------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | | | | | | | | |
| Area B - Halfmoon Bay | 7,625 | 16,244 | 17,782 | 20,210 | 41,343 | 21,133 | 104.57% | 33.80% |
| Area D - Roberts Creek | 4,207 | 9,120 | 10,719 | 12,590 | 25,754 | 13,164 | 104.56% | 21.05% |
| Area E - Elphinstone | 3,752 | 8,145 | 9,675 | 11,517 | 23,560 | 12,043 | 104.57% | 19.26% |
| Area F - West Howe Sound | 5,872 | 12,457 | 13,577 | 15,479 | 31,665 | 16,186 | 104.57% | 25.89% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | | | | | | | | |
| Town of Gibsons | | | | | | | | |
| shíshálh Nation Government District | | | | | | | | |
| Net Taxes Levied | 21,456 | 45,966 | 51,752 | 59,796 | 122,322 | 62,526 | 104.57% | 100.00% |
| Limit by law | 547,965 | 547,965 | 719,951 | 798,416 | 798,416 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | .83 | 1.70 | 1.69 | 1.81 | - |
| Utilities [02] | 2.90 | 5.96 | 5.92 | 6.35 | - |
| Major Industry [04] | 2.82 | 5.79 | 5.75 | 6.17 | - |
| Light Industry [05] | 2.82 | 5.79 | 5.75 | 6.17 | - |
| Business and Other [06] | 2.03 | 4.18 | 4.14 | 4.44 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | .83 | 1.70 | 1.69 | 1.81 | - |
| Farm [09] | - | - | - | - | - |

Bicycle & Walking Paths

665

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-----------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|
| Tax Requisitions | 59,796 | 59,839 | 122,322 | 54,117 | 54,872 | 55,440 | 55,440 |
| Investment Income | 15,888 | - | - | - | - | - | - |
| Total Revenues | 75,684 | 59,839 | 122,322 | 54,117 | 54,872 | 55,440 | 55,440 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 12,036 | 12,037 | 8,871 | 8,871 | 8,871 | 8,871 | 8,871 |
| Wages and Benefits | 11,840 | 26,122 | 30,210 | 27,538 | 28,293 | 28,861 | 28,861 |
| Operating | 483 | 32,212 | 67,212 | 7,708 | 7,708 | 7,708 | 7,708 |
| Amortization of Tangible Capital Assets | 79,260 | 99,607 | 79,260 | 79,260 | 79,260 | 79,260 | 79,260 |
| Total Expenses | 103,619 | 169,978 | 185,553 | 123,377 | 124,132 | 124,700 | 124,700 |

Other

| | | | | | | | |
|-----------------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Capital Expenditures (Excluding Wages) | 24,932 | 600,860 | 584,183 | - | - | - | - |
| Transfer to/(from) Reserves | 35,602 | (92,089) | (127,324) | 10,000 | 10,000 | 10,000 | 10,000 |
| Transfer to/(from) Appropriated Surplus | 7,468 | 7,468 | 69,264 | - | - | - | - |
| Transfer to/(from) Other Funds | (84,645) | (526,771) | (510,094) | - | - | - | - |
| Unfunded Amortization | (79,260) | (99,607) | (79,260) | (79,260) | (79,260) | (79,260) | (79,260) |
| Total Other | (95,903) | (110,139) | (63,231) | (69,260) | (69,260) | (69,260) | (69,260) |

Bicycle & Walking Paths (Surplus)/Deficit:

(67,968)

-

-

-

-

-

-

Capital Project Summary

| Bicycle & Walking Paths | | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|------------------------------------|--|---------------|----------------|----------------|---------------------------------|------|------|------|
| 665 | | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1360 Lower Road Retaining Wall | | 24,932 | 600,864 | 584,184 | - | - | - | - |
| Capital Projects Total: | | 24,932 | 600,864 | 584,184 | | | | |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------------|----------------------|
| Electoral Areas | | | | | | \$ % | |
| Area A - Egmont/Pender Harbour | 11,592 | 14,195 | 14,580 | 14,398 | 12,484 | (1,914) (13.29%) | 100.00% |
| Area B - Halfmoon Bay | | | | | | | |
| Area D - Roberts Creek | | | | | | | |
| Area E - Elphinstone | | | | | | | |
| Area F - West Howe Sound | | | | | | | |
| Member Municipalities | | | | | | | |
| District of Sechelt | | | | | | | |
| Town of Gibsons | | | | | | | |
| shíshálh Nation Government District | | | | | | | |
| Net Taxes Levied | 11,592 | 14,195 | 14,580 | 14,398 | 12,484 | (1,914) (13.29%) | 100.00% |
| Limit by law | 150,244 | 150,244 | 215,279 | 231,496 | 231,496 | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.54 | 1.79 | 1.57 | 1.45 | - |
| Utilities [02] | 5.39 | 6.27 | 5.51 | 5.07 | - |
| Major Industry [04] | - | - | - | - | - |
| Light Industry [05] | 5.23 | 6.10 | 5.35 | 4.92 | - |
| Business and Other [06] | 3.77 | 4.39 | 3.85 | 3.55 | - |
| Managed Forest Land [07] | - | - | - | - | - |
| Rec/Non Profit [08] | 1.54 | 1.79 | 1.57 | 1.45 | - |
| Farm [09] | - | - | - | - | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 25,604 | 22,714 | 24,380 | 29,626 | 32,925 | 3,299 | 11.14% | 15.63% |
| Area B - Halfmoon Bay | 23,251 | 20,362 | 20,413 | 25,299 | 28,116 | 2,817 | 11.13% | 13.35% |
| Area D - Roberts Creek | 17,349 | 15,939 | 15,419 | 19,247 | 21,390 | 2,143 | 11.13% | 10.15% |
| Area E - Elphinstone | 13,415 | 12,030 | 11,847 | 14,952 | 16,617 | 1,665 | 11.14% | 7.89% |
| Area F - West Howe Sound | 16,248 | 14,691 | 13,395 | 16,482 | 18,317 | 1,835 | 11.13% | 8.69% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 48,036 | 42,441 | 42,953 | 55,972 | 62,204 | 6,232 | 11.13% | 29.53% |
| Town of Gibsons | 22,538 | 19,670 | 18,931 | 24,329 | 27,038 | 2,709 | 11.13% | 12.83% |
| shíshálh Nation Government District | 3,718 | 3,273 | 3,079 | 3,668 | 4,076 | 408 | 11.12% | 1.93% |
| Net Taxes Levied | 170,160 | 151,121 | 150,416 | 189,574 | 210,682 | 21,108 | 11.13% | 100.00% |
| Limit by law | 2,000,884 | 2,000,884 | 2,685,264 | 3,001,407 | 3,001,407 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.18 | 1.01 | .76 | .86 | - |
| Utilities [02] | 4.14 | 3.52 | 2.67 | 3.00 | - |
| Major Industry [04] | 4.03 | 3.42 | 2.59 | 2.92 | - |
| Light Industry [05] | 4.03 | 3.42 | 2.59 | 2.92 | - |
| Business and Other [06] | 2.90 | 2.46 | 1.87 | 2.10 | - |
| Managed Forest Land [07] | 3.55 | 3.02 | 2.29 | 2.58 | - |
| Rec/Non Profit [08] | 1.18 | 1.01 | .76 | .86 | - |
| Farm [09] | 1.18 | 1.01 | .76 | .86 | - |

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 | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Participation Ratios | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------------|----------------|
| | | | | | | \$ | % | |
| Electoral Areas | | | | | | | | |
| Area A - Egmont/Pender Harbour | 30,256 | 28,888 | 31,769 | 30,898 | 34,850 | 3,952 | 12.79% | 15.04% |
| Area B - Halfmoon Bay | 27,475 | 25,897 | 26,599 | 26,385 | 29,759 | 3,374 | 12.79% | 12.84% |
| Area D - Roberts Creek | 20,501 | 20,271 | 20,092 | 20,073 | 22,640 | 2,567 | 12.79% | 9.77% |
| Area E - Elphinstone | 15,852 | 15,300 | 15,437 | 15,594 | 17,588 | 1,994 | 12.79% | 7.59% |
| Area F - West Howe Sound | 27,199 | 26,865 | 25,805 | 24,945 | 28,135 | 3,190 | 12.79% | 12.14% |
| Member Municipalities | | | | | | | | |
| District of Sechelt | 56,764 | 53,977 | 55,970 | 58,375 | 65,840 | 7,465 | 12.79% | 28.41% |
| Town of Gibsons | 26,633 | 25,017 | 24,668 | 25,373 | 28,618 | 3,245 | 12.79% | 12.35% |
| shíshálh Nation Government District | 4,394 | 4,163 | 4,012 | 3,825 | 4,314 | 489 | 12.78% | 1.86% |
| Net Taxes Levied | 209,075 | 200,378 | 204,351 | 205,468 | 231,746 | 26,278 | 12.79% | 100.00% |
| Limit by law | 558,866 | 558,866 | 749,425 | 834,698 | 834,698 | | | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------|------|------|------|------|------|
| Residential [01] | 1.40 | 1.28 | .99 | .90 | - |
| Utilities [02] | 4.90 | 4.47 | 3.47 | 3.13 | - |
| Major Industry [04] | 4.76 | 4.35 | 3.37 | 3.04 | - |
| Light Industry [05] | 4.76 | 4.35 | 3.37 | 3.04 | - |
| Business and Other [06] | 3.43 | 3.13 | 2.43 | 2.19 | - |
| Managed Forest Land [07] | 4.20 | 3.83 | 2.98 | 2.69 | - |
| Rec/Non Profit [08] | 1.40 | 1.28 | .99 | .90 | - |
| Farm [09] | 1.40 | 1.28 | .99 | .90 | - |

Dakota Ridge Recreation Service Area

680

Actuals

Amended
Budget

Amended Budget

Financial Plan; Forecast Budget

2023

2023

2024

2025

2026

2027

2028

Revenues

| | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Requisitions | 205,464 | 205,468 | 231,746 | 235,722 | 238,570 | 240,695 | 240,695 |
| User Fees & Service Charges | 28,871 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| Investment Income | 17,360 | - | - | - | - | - | - |
| Gain on Disposal of Tangible Assets | (700) | - | - | - | - | - | - |
| Other Revenue | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Total Revenues | 250,995 | 245,468 | 271,746 | 275,722 | 278,570 | 280,695 | 280,695 |

Expenses

| | | | | | | | |
|-----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration | 26,712 | 26,715 | 25,754 | 25,754 | 25,754 | 25,754 | 25,754 |
| Wages and Benefits | 46,263 | 88,313 | 99,489 | 103,465 | 106,313 | 108,438 | 108,438 |
| Operating | 116,119 | 132,631 | 146,503 | 146,503 | 146,503 | 146,503 | 146,503 |
| Amortization of Tangible Capital Assets | 6,239 | 45,966 | 4,474 | 4,474 | 4,474 | 4,474 | 4,474 |
| Total Expenses | 195,333 | 293,625 | 276,220 | 280,196 | 283,044 | 285,169 | 285,169 |

Other

| | | | | | | | |
|----------------------------------------|---------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| Capital Expenditures (Excluding Wages) | 34,428 | 33,872 | - | - | - | - | - |
| Proceeds from Sale of TCA | (300) | - | - | - | - | - | - |
| Transfer to/(from) Reserves | 28,480 | (36,063) | - | - | - | - | - |
| Transfer to/(from) Accumulated Surplus | (700) | - | - | - | - | - | - |
| Unfunded Amortization | (6,239) | (45,966) | (4,474) | (4,474) | (4,474) | (4,474) | (4,474) |
| Total Other | 55,669 | (48,157) | (4,474) | (4,474) | (4,474) | (4,474) | (4,474) |

Dakota Ridge Recreation Service Area (Surplus)/Deficit:

7

-

-

-

-

-

-

Capital Project Summary

Dakota Ridge Recreation Service Area

680

| | Actuals | Amended Budget | Amended Budget | Financial Plan; Forecast Budget | | | |
|------------------------------------------------------|---------------|----------------|----------------|---------------------------------|------|------|------|
| | 2023 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| CP1225 One-Time Minor Capital – Upgrades and Renewal | 13,004 | 11,868 | - | - | - | - | - |
| CP1246 Snowmobile Purchase | 21,424 | 21,996 | - | - | - | - | - |
| Capital Projects Total: | 34,428 | 33,864 | | | | | |