

FINANCIAL PLAN

2025 – 2029



SUNSHINE COAST REGIONAL DISTRICT

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Sunshine Coast Regional District
British Columbia**

For the Fiscal Year Beginning

January 01, 2024

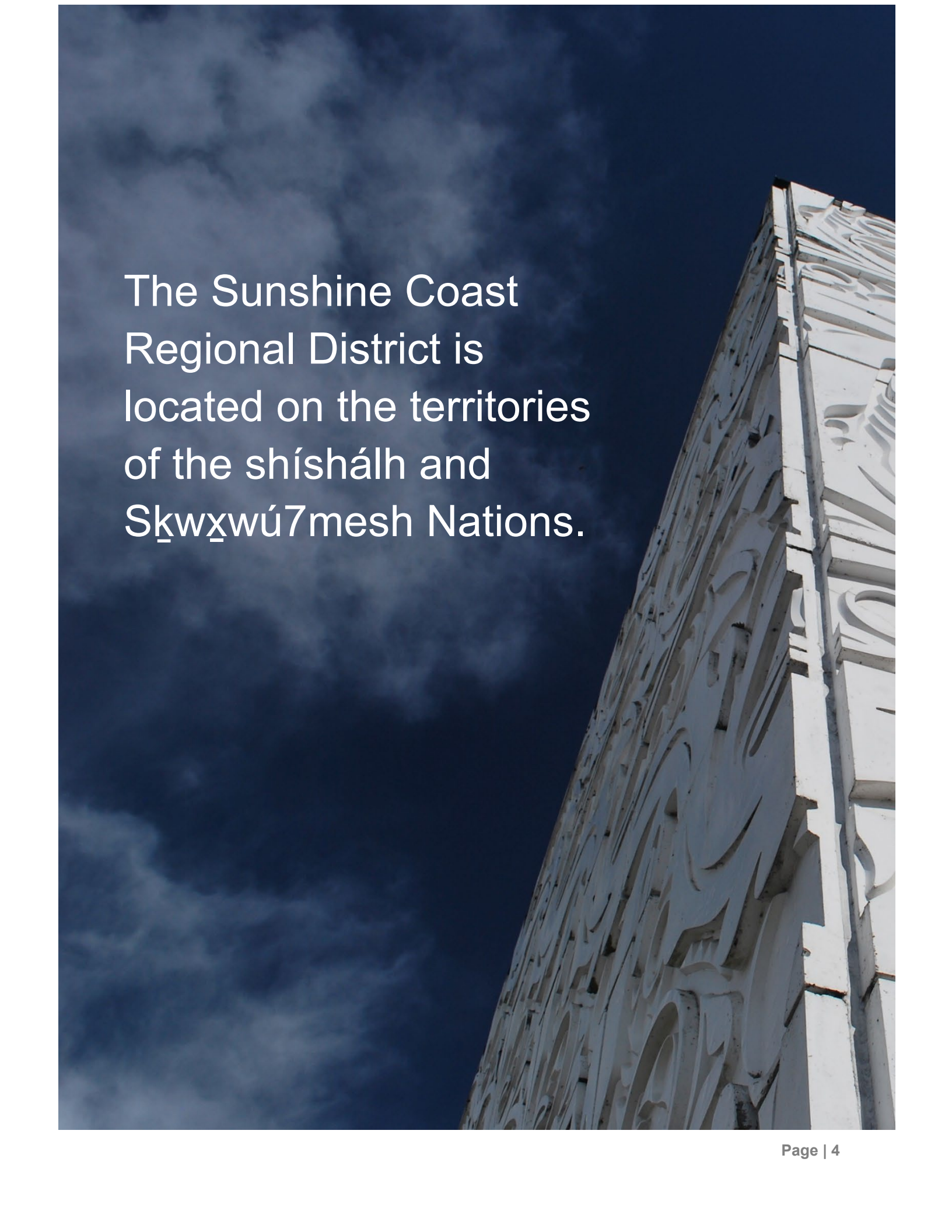
Christopher P. Morill

Executive Director

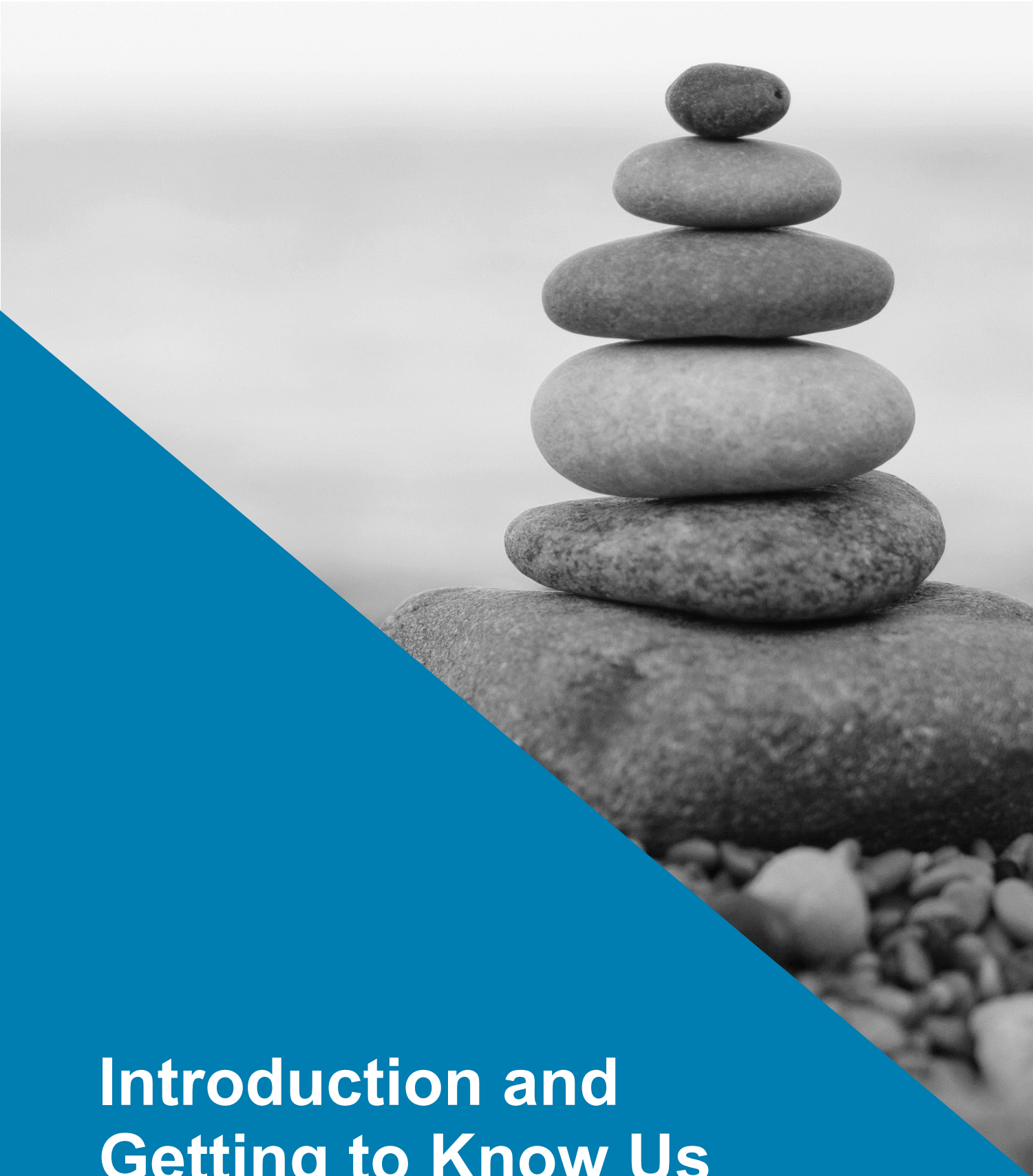
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Sunshine Coast Regional District, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2024.

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 (2024) 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 2025-2029 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, various public engagement sessions are scheduled to occur. The public will be 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 budget deliberations 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 SCRD
- Financial information based on Electoral Areas and Municipalities
- Information on upcoming SCRD projects
- An overall financial outlook from the SCRD

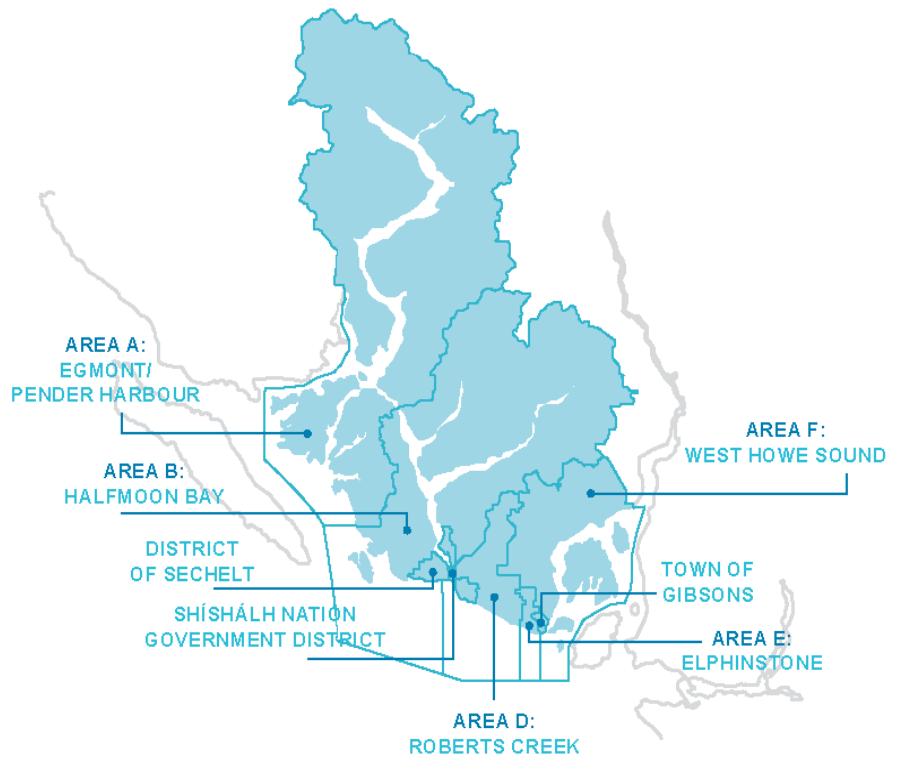


Who We Are

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:

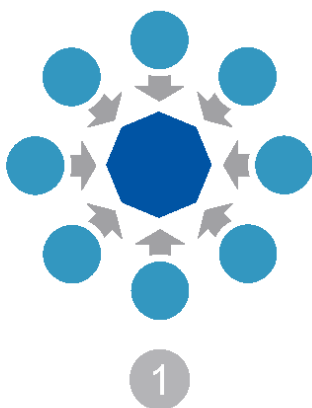
- District of Sechelt
- Town of Gibsons
- shíshálh Nation Government District
- Area A: Egmont/Pender Harbour
- Area B: Halfmoon Bay
- Area D: Roberts Creek
- Area E: Elphinstone
- Area F: West Howe Sound



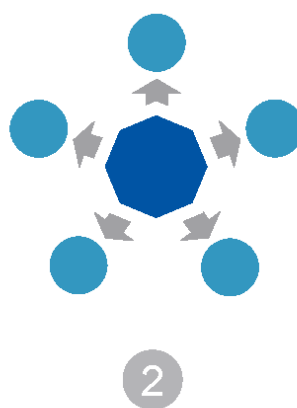
Through the electoral area and municipal partnerships, the SCRD provides services that can be regional (supplied to the whole region), sub-regional (supplied to two or more members within the region) or local (provided to electoral areas, or within a subset of an electoral area, within the region).

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.

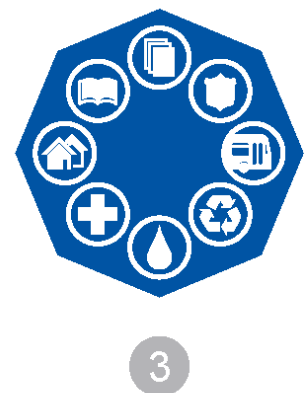
We have three basic roles:



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

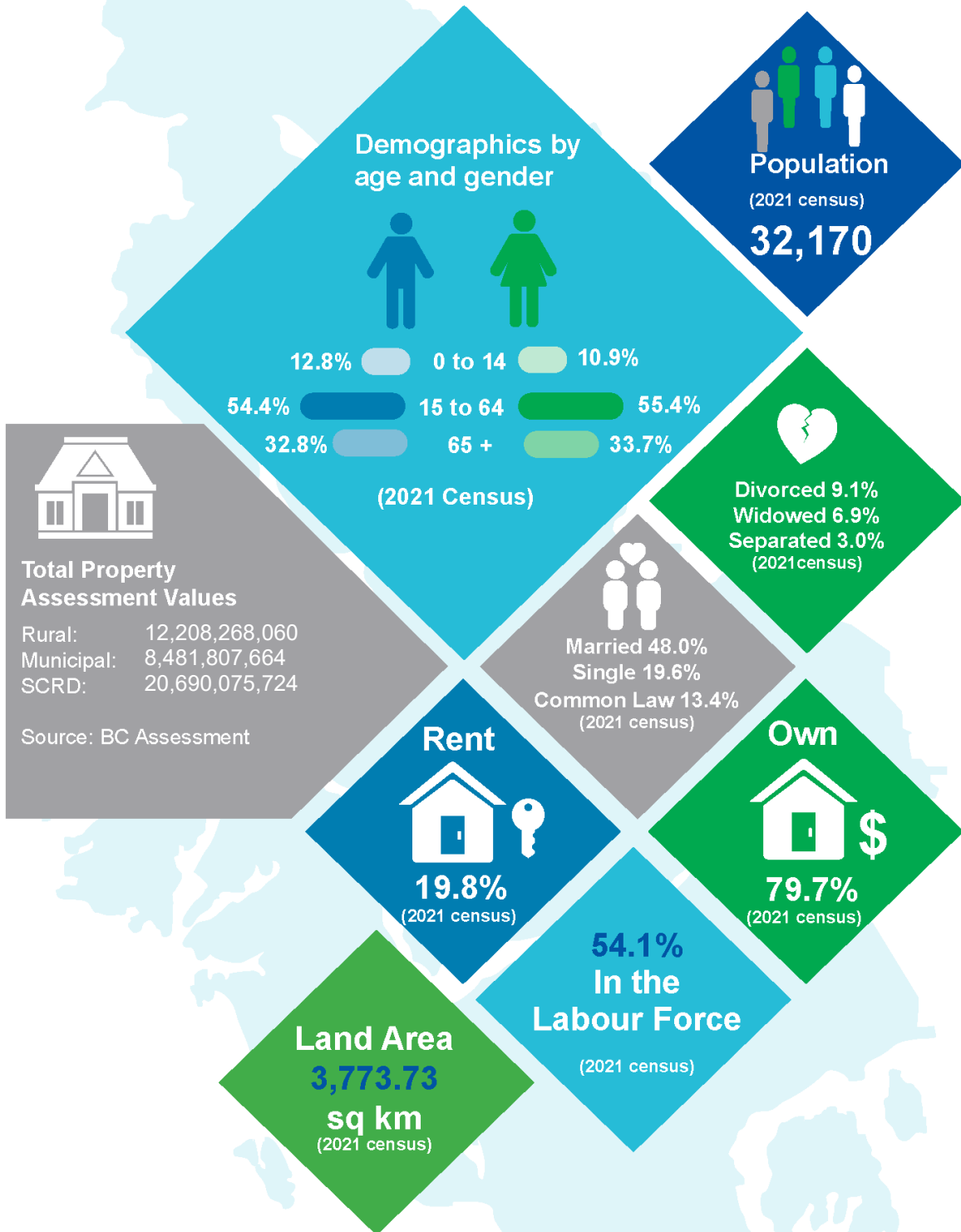


Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

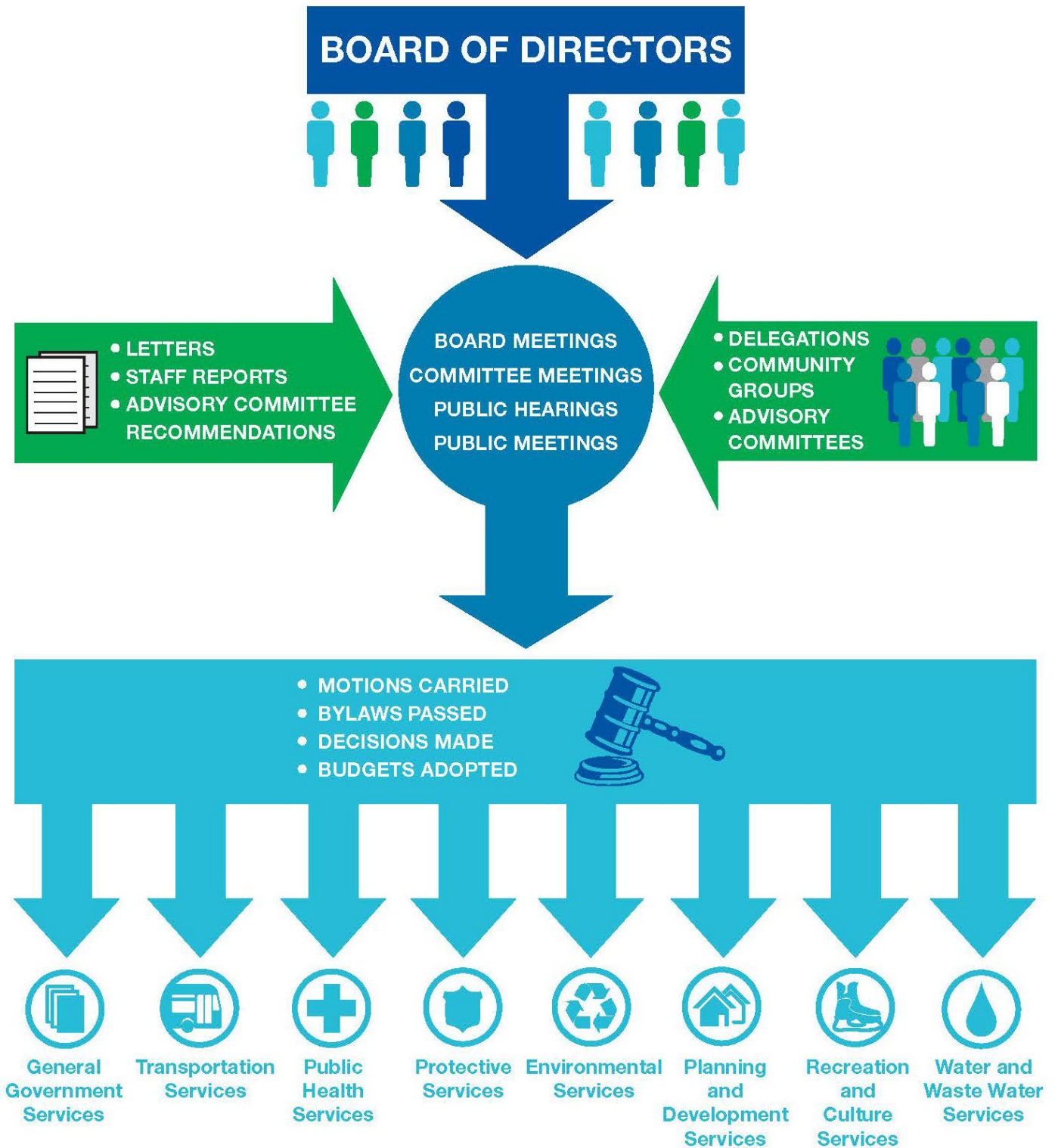
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

At a Glance



How Does the SCRD Work?

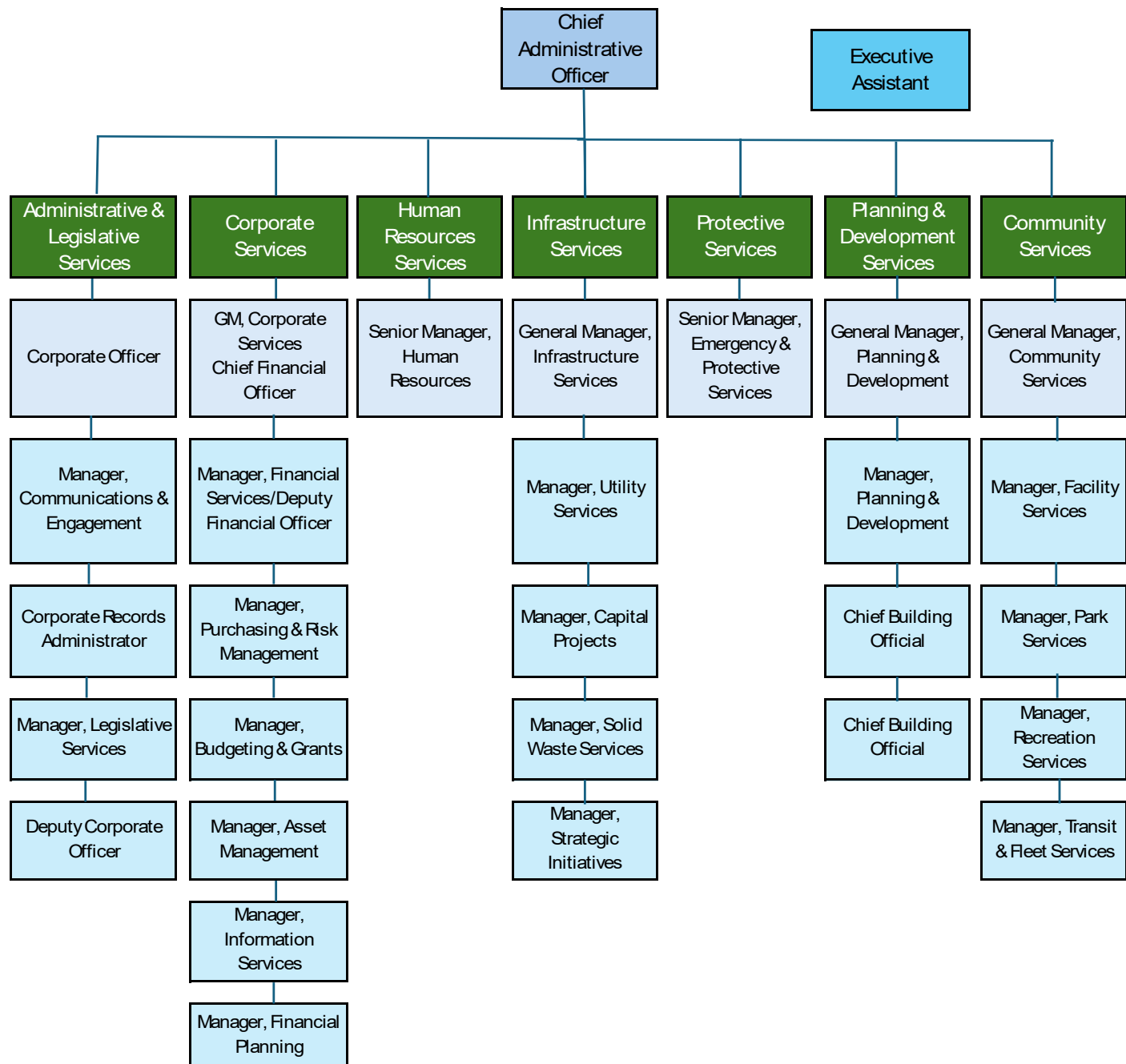
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



Organizational Structure

The SCRD employs 265.59 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

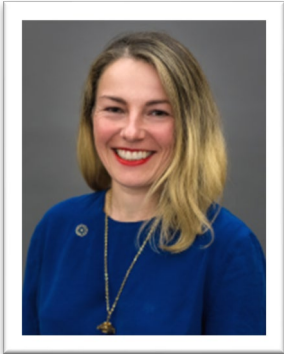


Alton Toth
Chair
District of Sechelt

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.



Justine Gabias
Vice-Chair
Halfmoon Bay
(Area B)



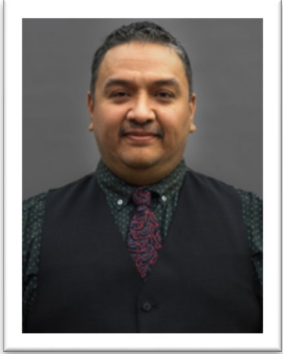
Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



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.

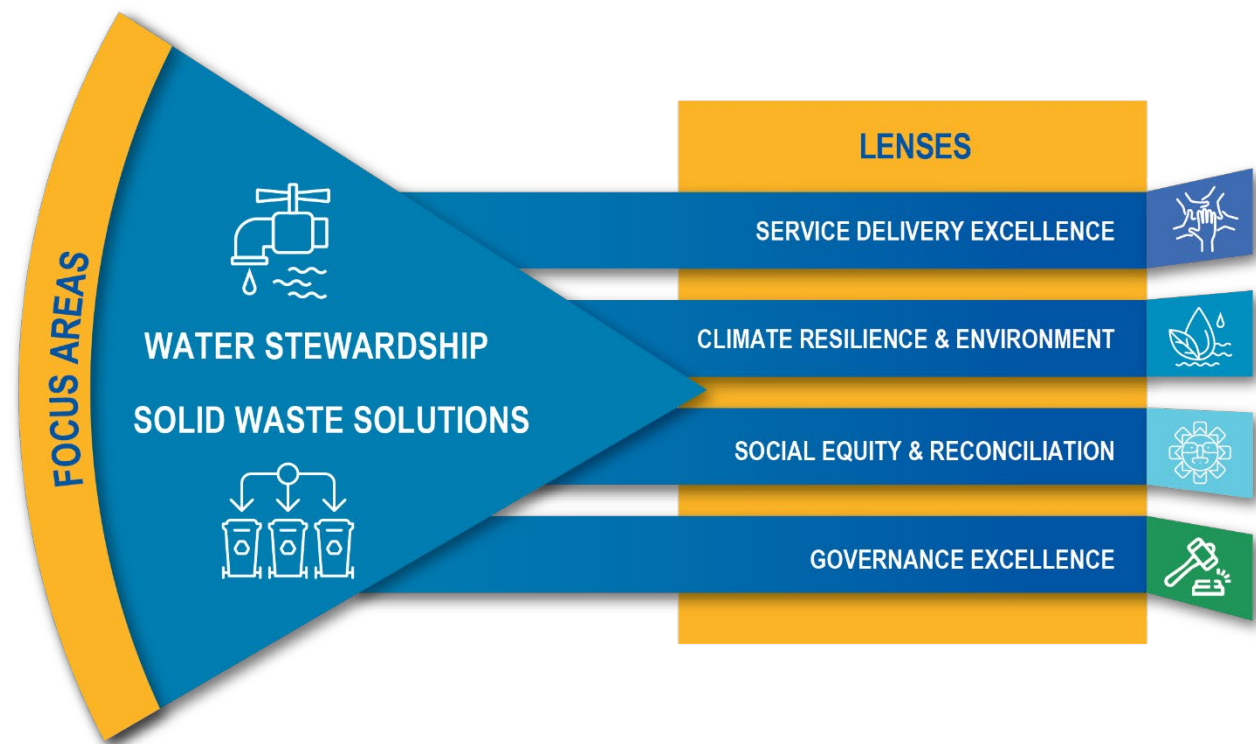
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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 shíshálh Nation Government District and Skwxwú7mesh Úxwumixw (Squamish Nation) to define participation/role in the SCRD's shared water services.
5. Work with the shíshálh 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 SCRD 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.

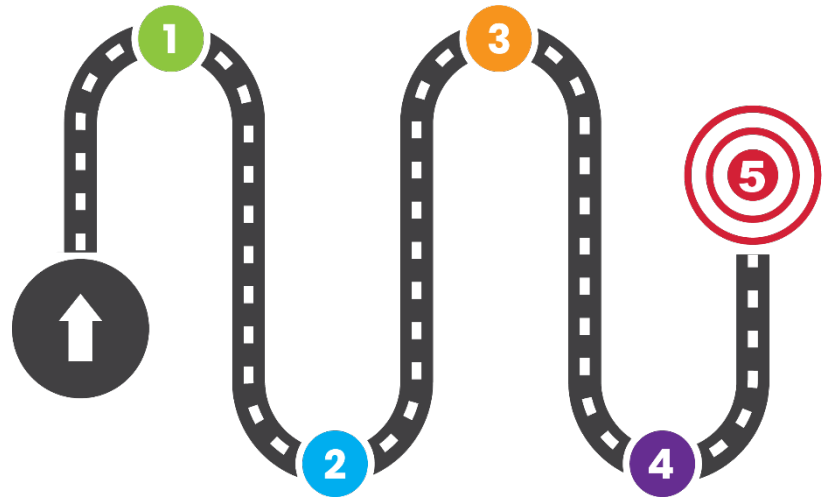
The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated 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 2025-2029 Financial Plan is completed during meetings in October (Pre-Budget), November (Round 1), January (Round 2) and February (Financial Plan Adoption).

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 2025-2029 Financial Plan Bylaw is scheduled to be presented at the February 13, 2025 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, which includes the Five-Year Financial Plan along with established service, asset management, and capital plans that may extend up to 50 years, is a vital strategic process aimed at ensuring revenues are adequate to support ongoing service delivery and to respond to expanding community needs. This approach to financial planning fosters "Big Picture" thinking, enhances stability in budget and tax rates, addresses short-term challenges with long-term solutions, and minimizes the impact of economic fluctuations on planning.

The SCRD's financial planning process is a collaborative effort that involves **the community**. The **Board** provides strategic and policy direction for all activities of the SCRD, guiding the organization towards its goals. **Budget managers** and **staff** then translate this strategic direction into actionable work plans designed to implement the Board's policies and achieve its objectives. Importantly, the public also plays a crucial role in this process, contributing insights and feedback that ensure the plans remain aligned with community needs and expectations. This inclusive approach ensures a comprehensive and effective management of financial resources, crucial for both current operations and future growth.

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

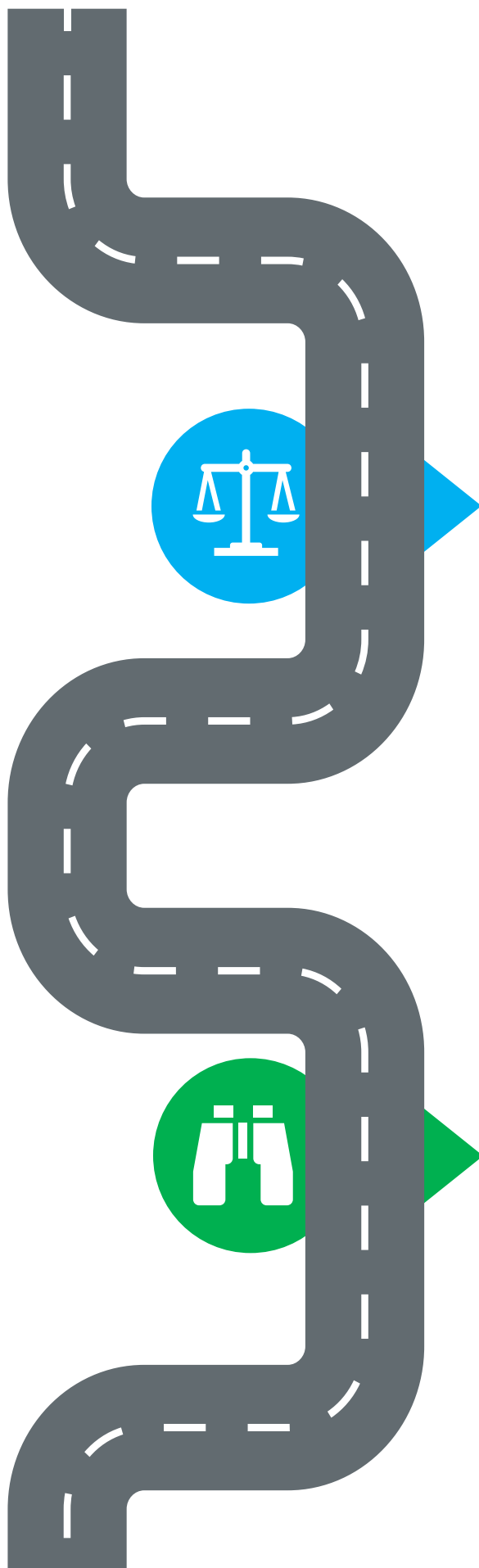
CORPORATE PLANS

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 include 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.

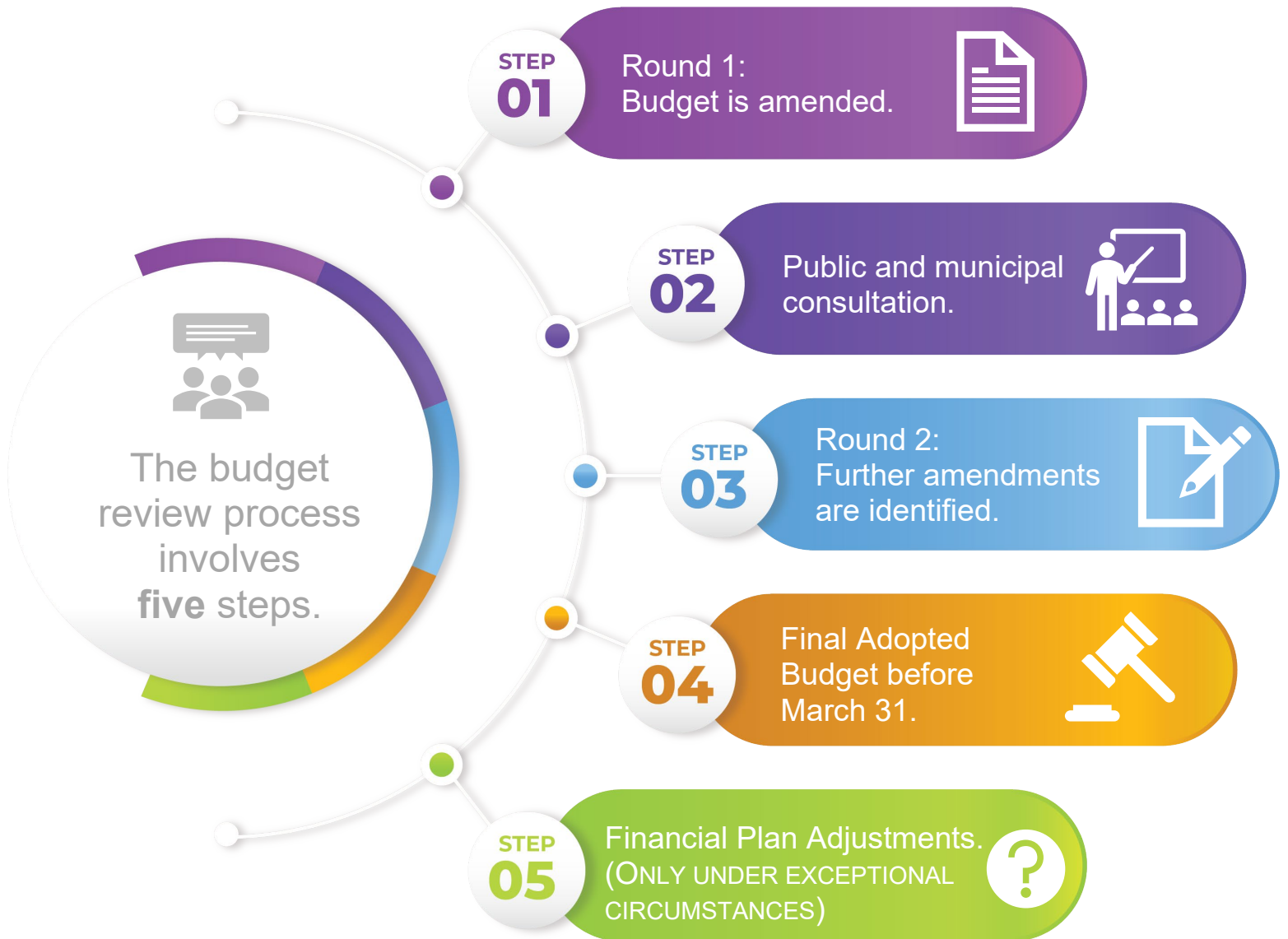
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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

Schedule

Activity	2024			2025	
	October	November	December	January	February
Pre-Budget & Capital Plan Review	28 & 29				
Fees & Charges Review		21			
Budget proposals from SCRD.		Round 1 25 & 26		Round 2 13 & 14	
Strategic Plan Review			12		
Public meetings	X	X		X	X
Information sessions	X	X		X	X
Budget Stakeholders SCRD-2025 Budget Proposals					
2024 Carry-forwards				X	
2024 Surplus / Deficit Report					
Adoption of Financial Plan					13

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 SCR D 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 SCR D Board Room. The public presentation documents are also available on the SCR D 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. 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.

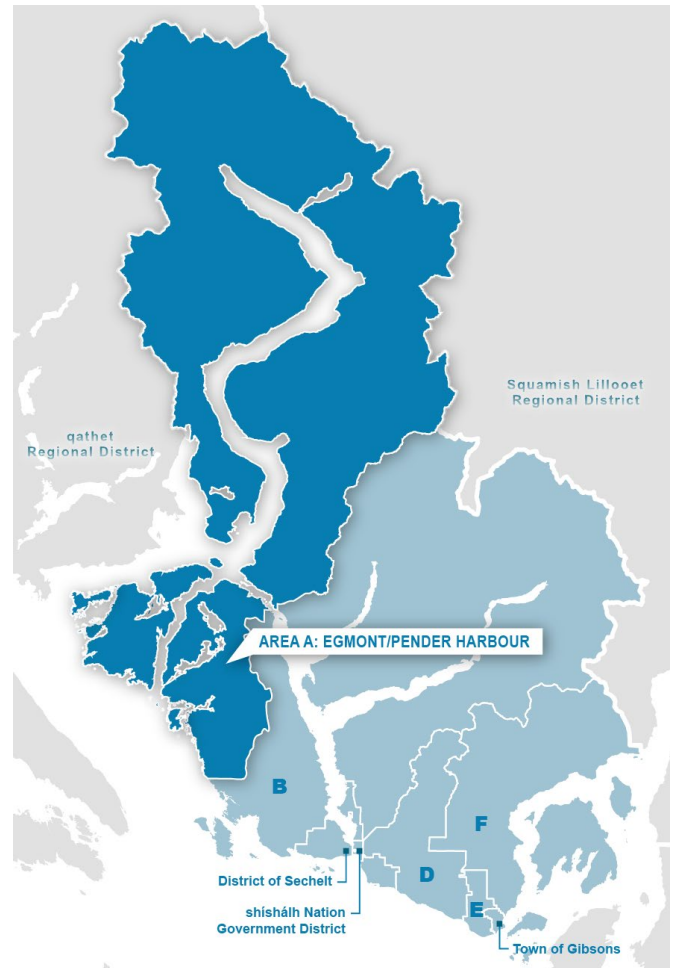
Population: 3,039 (2021 Census)

Area: 1,898 sq. km.

Average Age: 55.2

Tax Base:

Residential	92.84%
Utilities	0.87%
Light Industry	0.93%
Business / Other	4.75%
Managed Forest	0.25%
Recreation / Non-Profit	0.36%

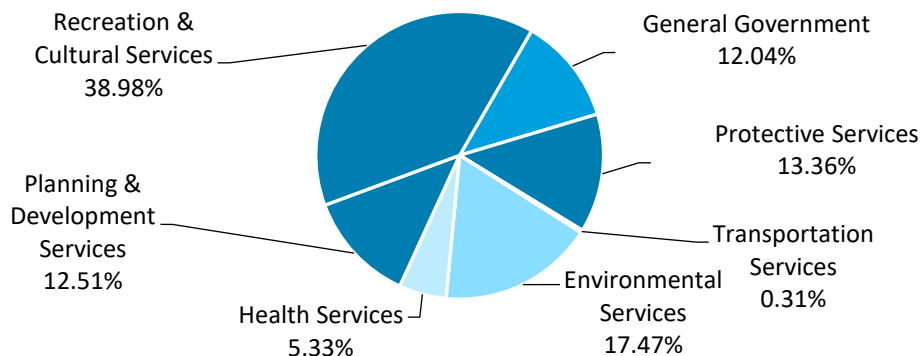


Seasonally occupied dwellings: **946**



Permanently occupied dwellings: **1562**

Where Do your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Area A	\$ 1.31
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.74
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Egmont & District Fire Protection ^D	\$ 85.16
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Transportation Services	
Regional Street Lighting	\$ 0.38
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Pender Harbour Health Clinic	\$ 5.65
Planning & Development Services	
Regional Planning	\$ 0.85
Rural Planning	\$ 14.92
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area A	\$ (0.44)
Hillside	\$ -
Recreation & Cultural Services	
Pender Harbour Pool ^{D I}	\$ 70.06
Joint Use - School Facilities	\$ 0.23
Egmont/Pender Harbour Library Service	\$ 1.91
Museum Service	\$ 0.84
Community Parks	\$ 22.73
Area A Bike & Walking Paths ^I	\$ 1.21
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,289,296

2025 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services.		
Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Pender Harbour Pool Debt	\$ -	\$ 17.00
North PH Water Service	\$ 1,000.00	\$ 530.00
South PH Water Service	\$ 925.00	\$ 600.00
Regional Water Service	\$ 750.00	\$ 479.24
Greaves Road Waste Water	\$ 827.00	\$ 550.00
Canoe Road Waste Water	\$ 985.31	\$ 574.00
Lee Bay Waste Water	\$ 487.67	\$ 352.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 550.00
Lily Lake Village Waste Water	\$ 1,143.48	\$ 354.00
Painted Boat Waste Water	\$ 650.00	\$ 452.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 879.42
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 of the Islands Trust.

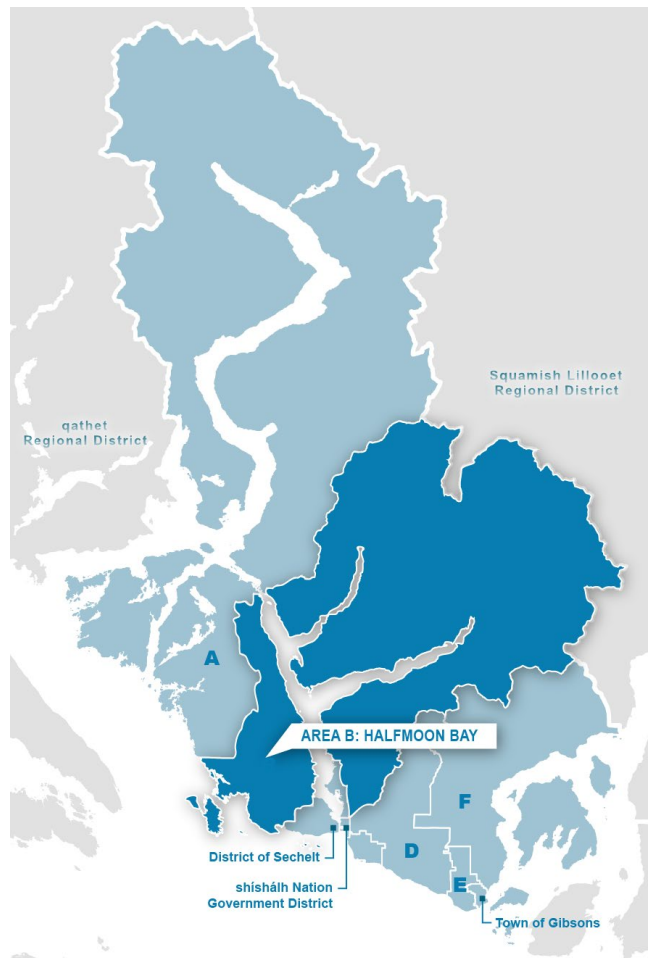
Population: 2,969 (2021 Census)

Area: 1,269.45 sq. km.

Average Age: 49.1

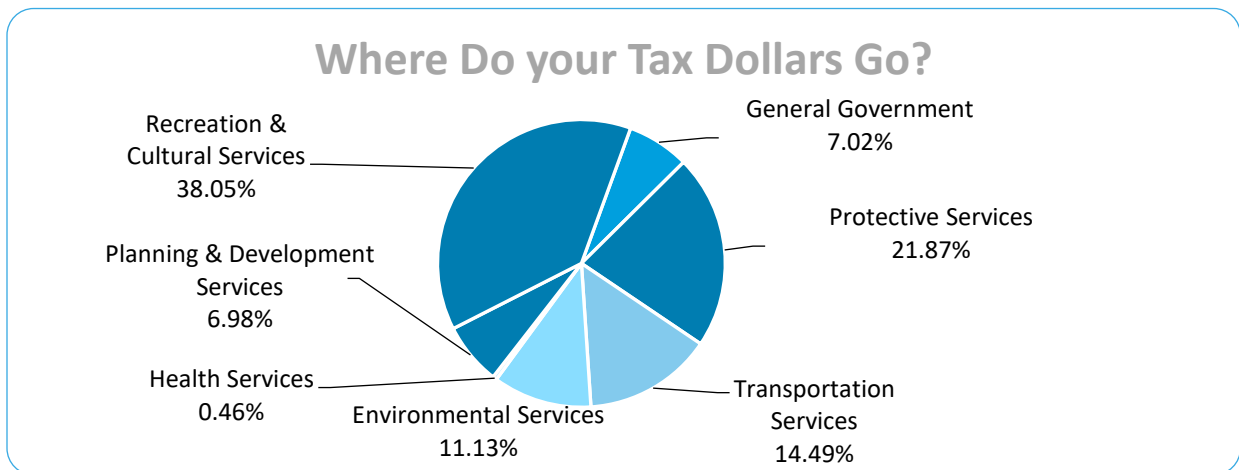
Tax Base:

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**



Electoral Area B - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Area B	\$ 1.17
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.74
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Halfmoon Bay Smoke Control	\$ -
Halfmoon Bay Fire Protection ^D	\$ 43.01
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 21.82
Regional Street Lighting	\$ 0.38
Hydaway Street Lighting ^D	\$ 0.78
Ports	\$ 8.10
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Rural Planning ^D	\$ 14.92
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area B	\$ (1.39)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D1}	\$ 105.74
Joint Use - School Facilities	\$ 0.23
Halfmoon Bay Library Service ^D	\$ 6.72
Museum Service	\$ 0.84
Community Parks	\$ 22.73
Bicycle & Walking Paths ¹	\$ 2.07
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12
^D Only defined portion of area participates	
¹ Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 5,653,225

2025 User Fee and Parcel Tax Rates		
<p>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.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
Curran Road Waste Water	\$ 742.68	\$ 403.00
Jolly Roger Waste Water	\$ 1,050.00	\$ 302.00
Secret Cove Waste Water	\$ 900.00	\$ 452.00
Square Bay Waste Water	\$ 1,150.00	\$ 367.00
Refuse Collection	\$ 212.75	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

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.

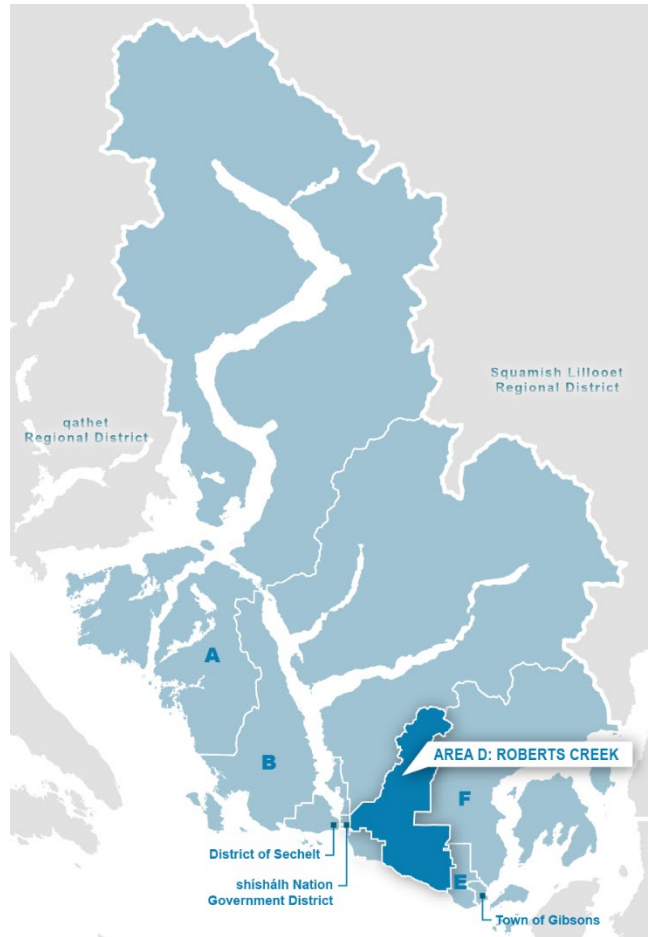
Population: 3,523 (2021 Census)

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%

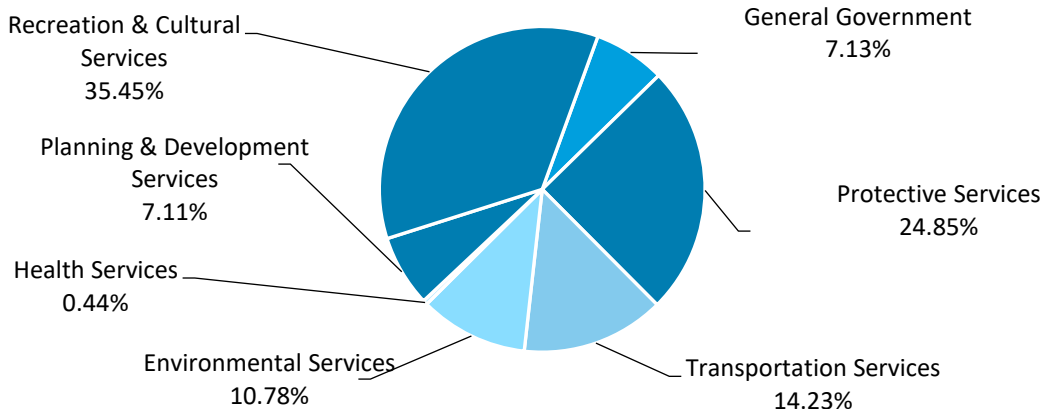


Seasonally occupied dwellings: **288**



Permanently occupied dwellings: **1550**

Where Do your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Area D	\$ 1.81
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.74
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection ^D	\$ 40.72
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 21.82
Regional Street Lighting	\$ 0.38
Spruce Street Lighting ^D	\$ 3.99
Ports	\$ 8.10
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Rural Planning	\$ 14.92
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area D	\$ (1.66)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 105.74
Joint Use - School Facilities	\$ 0.23
Roberts Creek Library Service	\$ 9.84
Museum Service	\$ 0.84
Community Parks	\$ 22.73
Bicycle & Walking Paths ^I	\$ 2.07
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,436,688

2025 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	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
RC Cohousing Waste Water	\$ 1,307.48	\$ 550.00
Refuse Collection	\$ 212.75	\$ -
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.

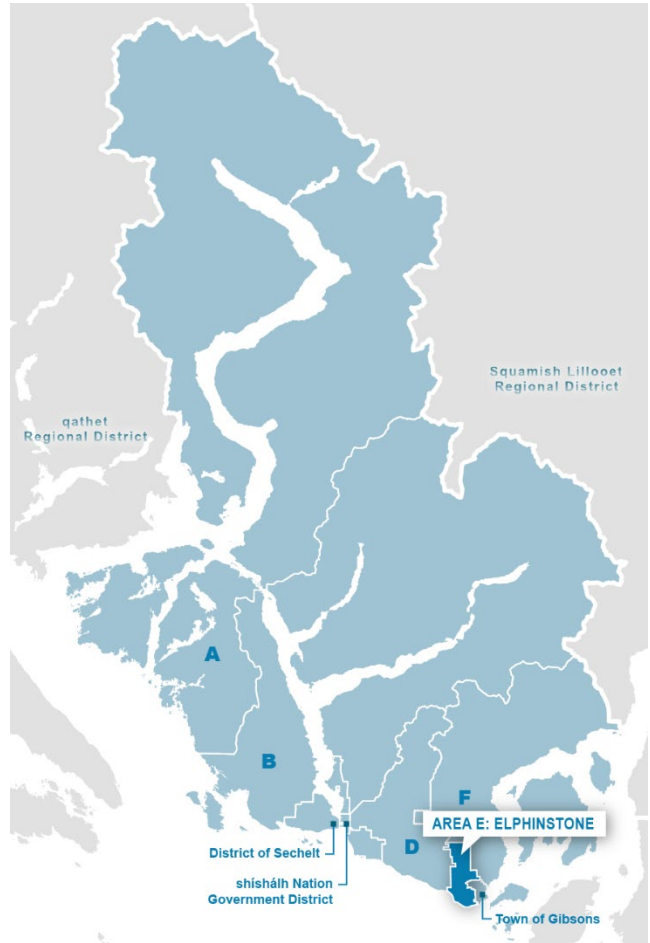
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area E: Elphinstone

Elphinstone is a small, but populous area bordering the Town of Gibsons. The southernmost area in the SCRD, 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

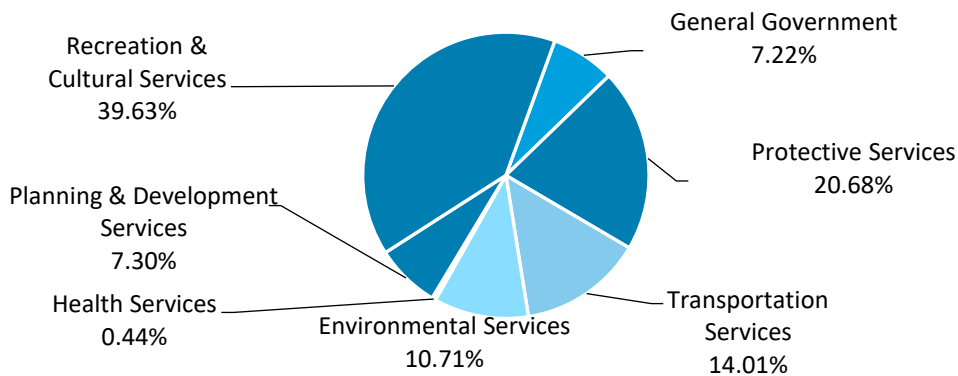
Tax Base:

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

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Area E	\$ 1.71
Grant in Aid - Areas E & F	\$ 0.12
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.25
UBCMElections	\$ 1.74
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Gibsons & District Fire Protection ^D	\$ 31.85
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 21.82
Regional Street Lighting	\$ 0.38
Veterans Street Lighting ^D	\$ 0.32
Woodcreek Street Lighting ^D	\$ 3.29
Fircrest Street Lighting ^D	\$ 3.99
Sunnyside Street Lighting ^D	\$ 4.15
Ports	\$ 8.10
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Rural Planning	\$ 14.92
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area E	\$ (1.19)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 105.74
Joint Use - School Facilities	\$ 0.23
Gibsons Library	\$ 12.27
Museum Service	\$ 0.84
Community Parks	\$ 22.73
Bicycle & Walking Paths ^I	\$ 2.07
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 3,441,614

2025 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	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
Sunnyside Waste Water	\$ 850.00	\$ 602.00
Woodcreek Waste Water	\$ 800.74	\$ 550.00
Refuse Collection	\$ 212.75	\$ -
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.

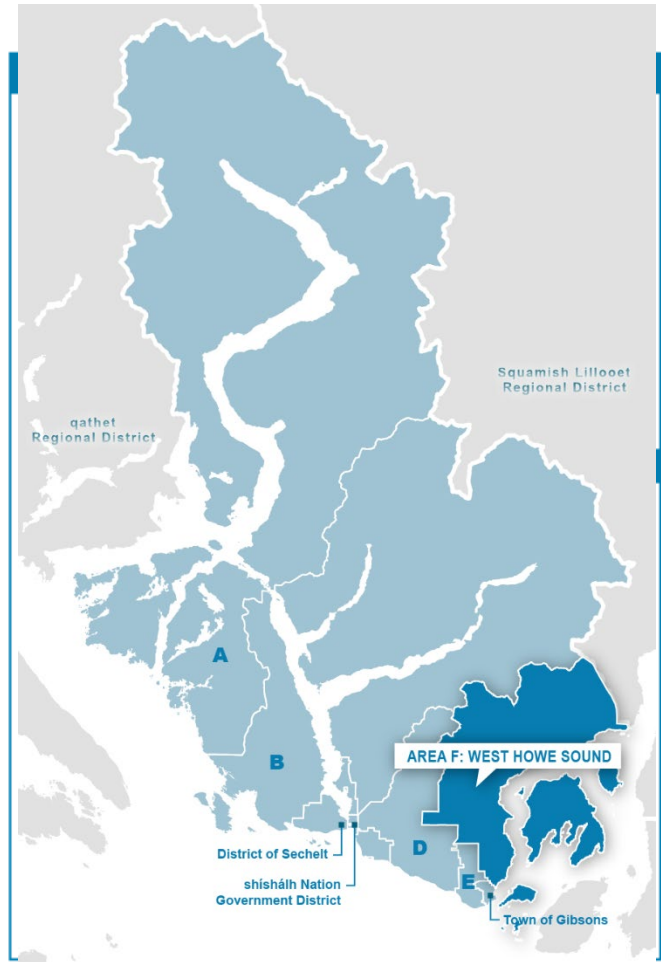
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

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 SCRCD, it has the highest growth rate in the Regional District.

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

The area leads all of BC in the number of summer camps due to its proximity to Vancouver (40-minute ferry ride); much of the 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:

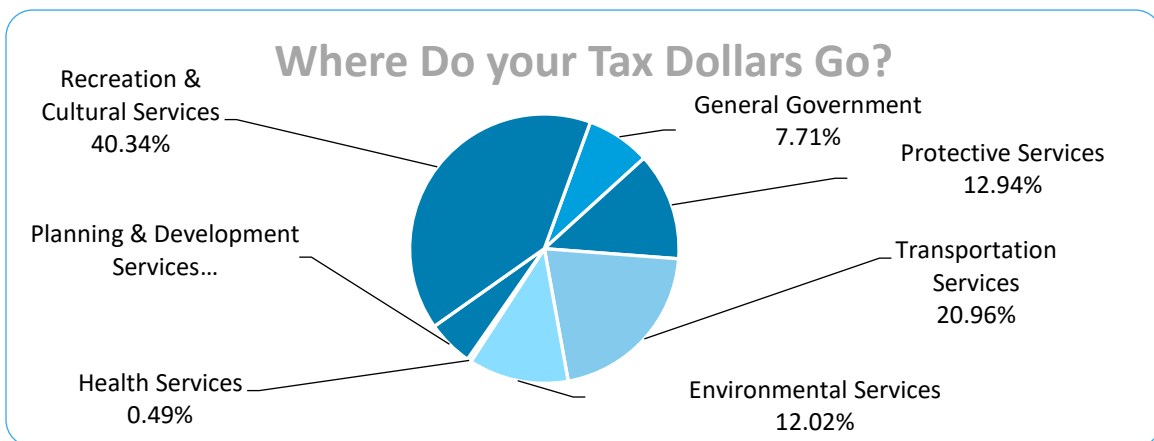
Residential	75.71%
Utilities	4.79%
Major Industry	12.47%
Light Industry	3.13%
Business / Other	2.76%
Managed Forest	0.73%
Recreation / Non-Profit	0.41%
Farm	0.00%



Seasonally occupied dwellings: **365**



Permanently occupied dwellings: **1111**



Electoral Area F - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Area F	\$ 1.02
Grant in Aid - Areas E & F	\$ 0.12
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.25
UBCMElections	\$ 1.74
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Gibsons & District Fire Protection ^D	\$ 31.85
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Animal Control ^D	\$ 0.55
Keats Island Dog Control ^D	\$ 1.18
Transportation Services	
Transit	\$ 21.82
Regional Street Lighting	\$ 0.38
Langdale Street Lighting ^D	\$ 1.80
Granthams Street Lighting ^D	\$ 1.18
Burns Road Street Lighting ^D	\$ 1.84
Stewart Road Street Lighting ^D	\$ 21.01
Ports	\$ 8.10
Langdale Dock ^D	\$ 3.67
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Rural Planning ^D	\$ 14.92
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area F	\$ (1.23)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D1}	\$ 105.74
Joint Use - School Facilities	\$ 0.23
Gibsons Library	\$ 12.27
Museum Service	\$ 0.84
Community Parks	\$ 22.73
Bicycle & Walking Paths ^{D1}	\$ 2.07
Recreation Programs ^D	\$ 0.89
Dakota Ridge	\$ 1.12

^D Only defined portion of area participates
¹ Rate is applicable on assessed improvements only

2025 User Fee and Parcel Tax Rates		
<p>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.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
Langdale Waste Water	\$ 1,427.22	\$ 550.00
Refuse Collection	\$ 212.75	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

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.

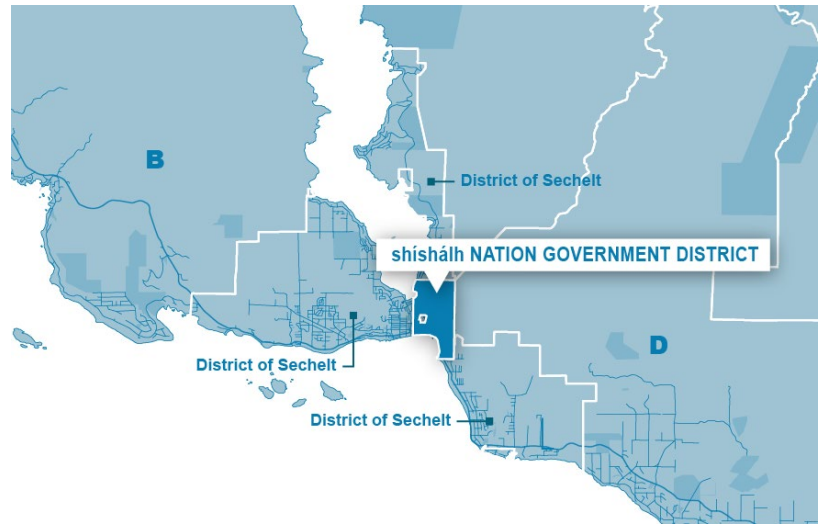
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation	
Property Taxation	\$ 5,150,272

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	47.37%
Utilities	0.52%
Major Industry	0.00%
Light Industry	22.27%
Business / Other	29.78%
Managed Forest	0.00%
Recreation / Non-Profit	0.07%
Farm	0.00%

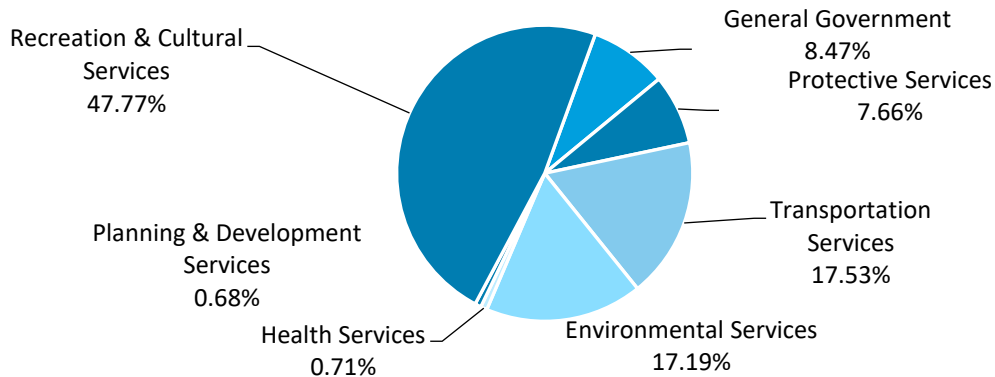


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshálh Nation Government District - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 21.82
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Building Inspection	\$ -
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 105.74
Museum Service	\$ 0.84
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12

¹ Rate is applicable on assessed improvements only

2025 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	\$ -	\$ 115.07

Collection of Taxes and Fees

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

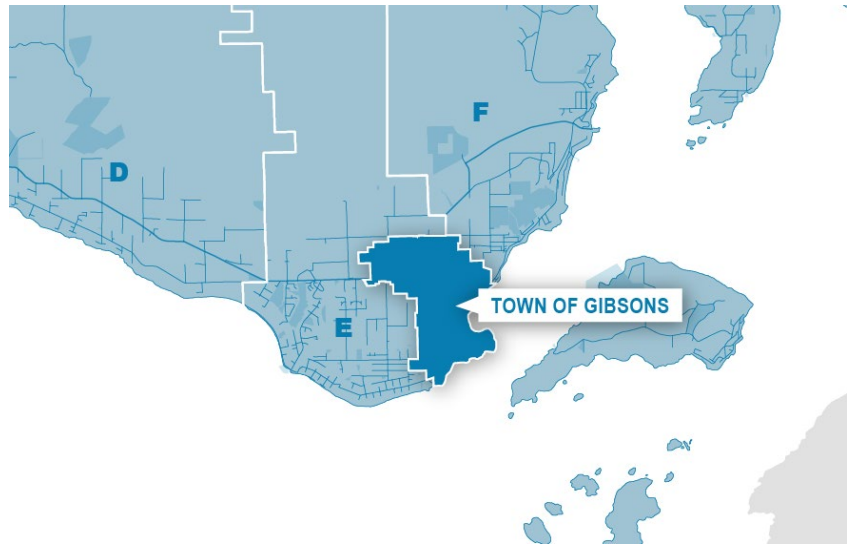
Taxation	
Property Taxation	\$ 545,670

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	74.77%
Utilities	0.85%
Major Industry	0.00%
Light Industry	0.55%
Business / Other	23.65%
Managed Forest	0.00%
Recreation / Non-Profit	0.18%
Farm	0.00%

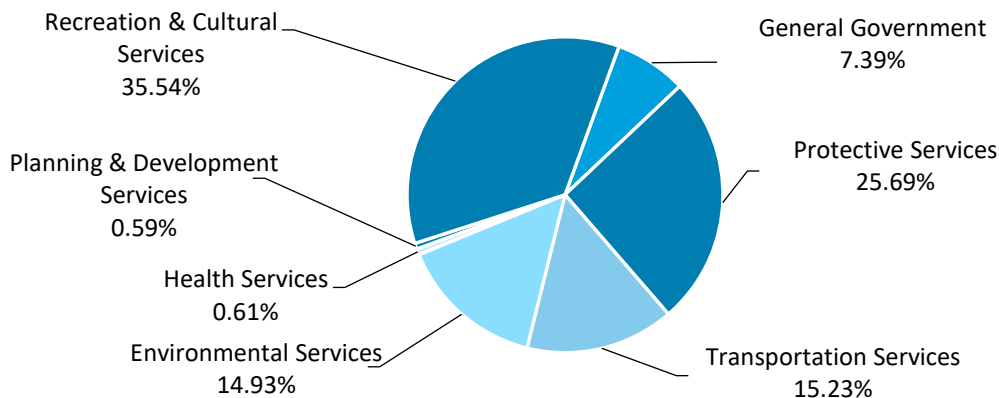


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2282**

Where Do your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
Gibsons & District Fire Protection	\$ 31.85
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Transportation Services	
Transit	\$ 21.82
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 105.74
Joint Use - School Facilities	\$ 0.23
Gibsons Library	\$ 12.27
Museum Service	\$ 0.84
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12

¹ Rate is applicable on assessed improvements only

2025 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	\$ -	\$ 115.07

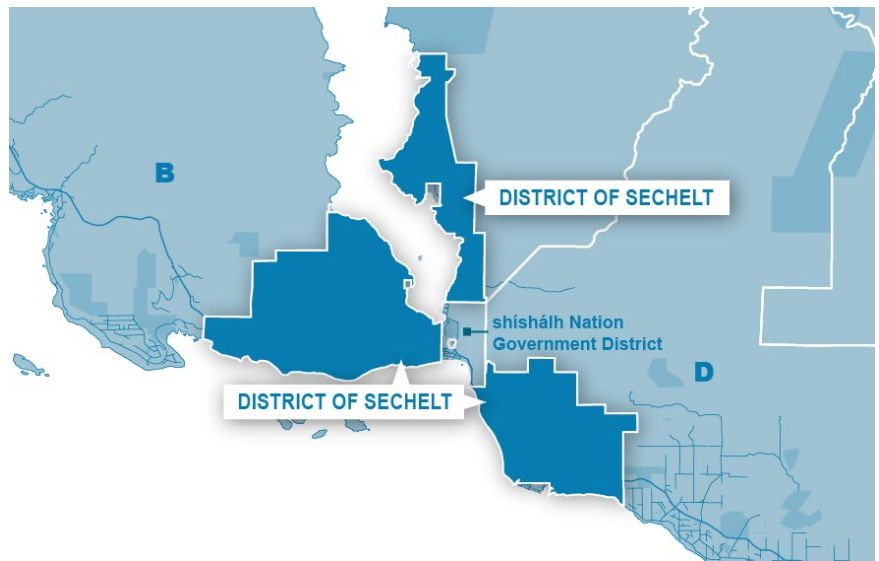
Collection of Taxes and Fees

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.

Taxation	
Property Taxation	\$ 4,049,209

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 courthouse. 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	86.02%
Utilities	0.75%
Major Industry	0.00%
Light Industry	0.64%
Business / Other	12.42%
Managed Forest	0.03%
Recreation / Non-Profit	0.15%
Farm	0.00%

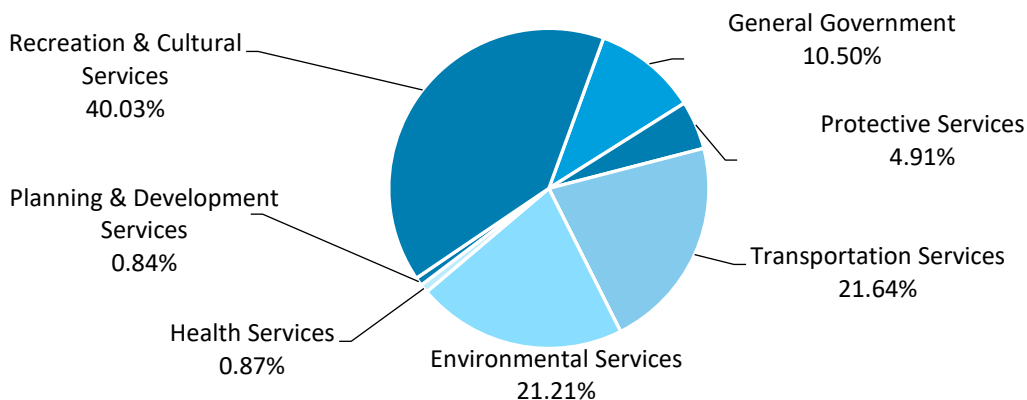


Seasonally occupied dwellings: **610**



Permanently occupied dwellings: **5128**

Where Do your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.49
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 1.04
Feasibility Studies - Regional	\$ -
Protective Services	
911 Emergency Telephone	\$ 2.10
SCEP	\$ 2.85
Transportation Services	
Transit	\$ 21.82
Environmental Services	
Solid Waste	\$ 21.39
Health Services	
Cemetery	\$ 0.88
Planning & Development Services	
Regional Planning	\$ 0.85
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 105.74
Joint Use - School Facilities	\$ 0.23
Museum Service	\$ 0.84
Recreation Programs	\$ 0.89
Dakota Ridge	\$ 1.12

¹ Rate is applicable on assessed improvements only

2025 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D 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	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24

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.

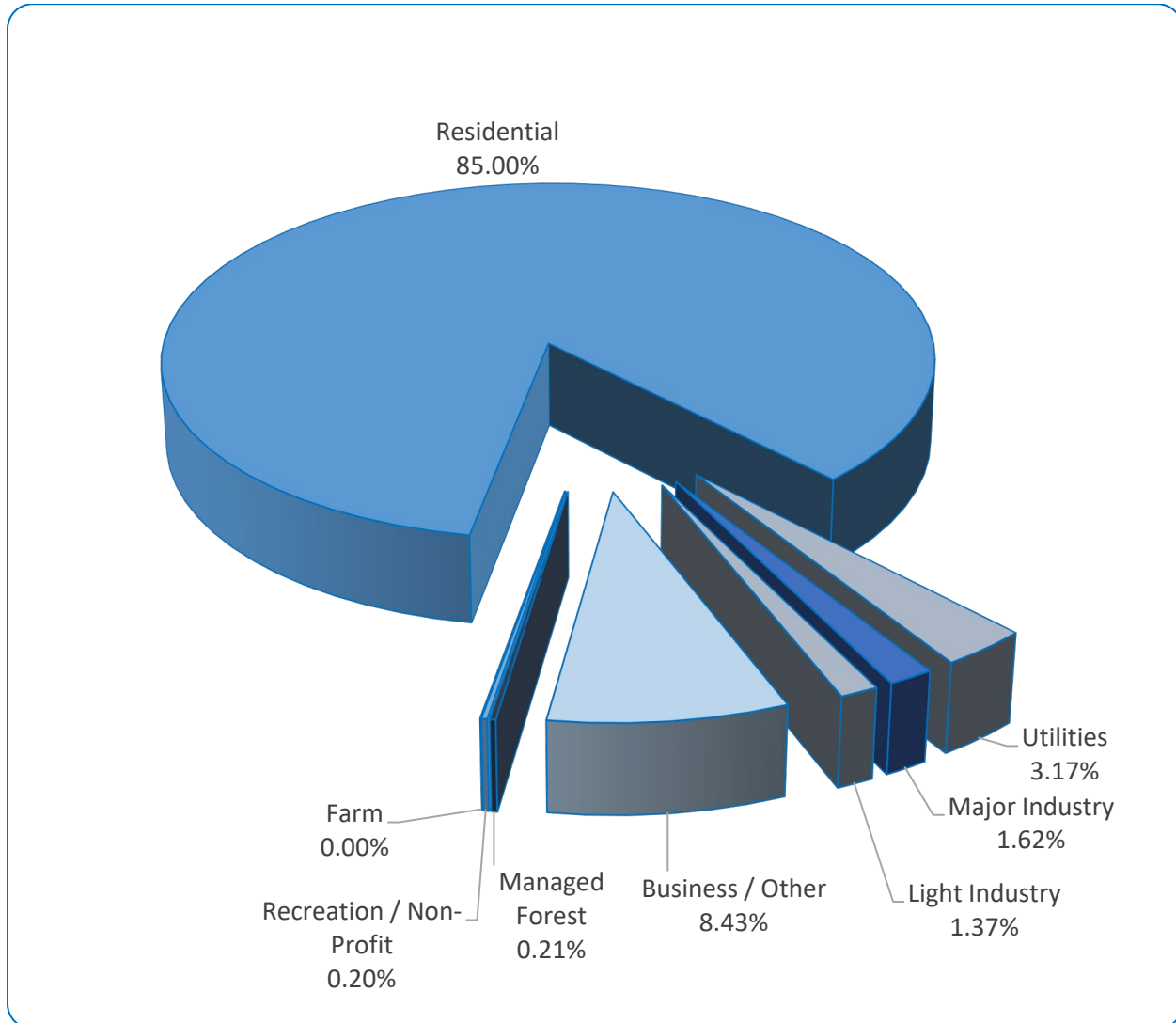
Taxation	
Property Taxation	\$ 6,369,400



Financial Plan Overview

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

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	2025	2026	2027	2028	2029
General Government	2,914,298	2,866,451	2,955,722	2,955,722	2,955,722
Protective Services	5,681,429	5,731,121	5,748,304	5,623,652	5,614,272
Transportation Services	5,110,923	5,880,215	6,098,530	6,103,508	6,103,508
Environmental Services	4,890,569	5,128,433	4,907,215	4,721,367	4,568,739
Health Services	398,848	398,729	398,045	395,698	332,292
Planning & Development Services	1,863,404	2,135,645	1,680,802	1,680,919	1,681,039
Recreation & Cultural Services	13,075,904	13,352,684	13,625,210	13,623,822	13,145,250
Total	33,935,375	35,493,278	35,413,828	35,104,688	34,400,822

Operating Expenses					
Function	2025	2026	2027	2028	2029
General Government	9,660,130	9,602,004	9,686,076	9,618,345	9,623,284
Protective Services	5,387,749	5,186,273	5,077,191	5,073,618	4,982,497
Transportation Services	7,838,731	9,135,011	9,484,199	9,570,224	9,513,687
Environmental Services	7,796,624	8,047,642	8,123,728	8,183,318	8,245,981
Water & Wastewater	11,975,178	11,028,462	10,907,049	10,872,225	10,261,260
Health Services	355,102	354,983	354,299	351,952	348,506
Planning & Development Services	3,395,793	3,479,671	3,053,149	3,053,340	3,053,535
Recreation & Cultural Services	14,031,328	13,391,282	13,439,315	13,389,899	13,184,206
Total	60,440,635	60,225,328	60,125,006	60,112,921	59,212,956

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

Capital Expenses					
Function	2025	2026	2027	2028	2029
General Government	161,000	174,500	161,000	161,000	161,000
Protective Services	1,806,250	322,600	251,900	1,115,400	1,355,900
Transportation Services	119,984	29,004	29,583	29,583	29,583
Environmental Services	249,039	121,664	17,200	17,200	17,200
Water & Wastewater	6,356,266	3,368,029	3,292,821	3,212,821	3,292,829
Planning & Development Services	-	-	75,000	-	-
Recreation & Cultural Services	3,067,810	1,260,900	2,679,500	1,648,000	386,700
Total	11,760,349	5,276,697	6,507,004	6,184,004	5,243,212

The SCRD is continuously 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 further 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 2026-2029 may differ in future financial plans.

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	2024	2025	Difference
User Rate	\$715.00	\$750	+\$35.00
Parcel Tax	\$449.99	\$479.24	+\$29.25

North Pender	2024	2025	Difference
User Rate	\$965.03	\$1,000	+\$34.97
Parcel Tax	\$440.01	\$530	+\$88.99

South Pender	2024	2025	Difference
User Rate	\$844.97	\$925	+\$80.03
Parcel Tax	\$515.00	\$600	+\$85

Garbage and Food Waste

2024	2025	Difference
\$201.26	\$212.75	+\$11.49

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

Recreation

	2024	2025 (Estimated)	Difference
Community Recreation	\$115.07	\$115.62	-\$0.45
Pender Harbour Recreation	\$17.00	\$16.83	-\$0.07

Wastewater

Frontage Fees

Service	2024 Rate	2025 Rate	Difference
Greaves	\$ 500.00	\$ 550.00	\$ 50.00
Woodcreek	\$ 500.00	\$ 550.00	\$ 50.00
Sunnyside	\$ 502.00	\$ 602.00	\$ 100.00
Jolly Roger	\$ 252.00	\$ 302.00	\$ 50.00
Secret Cove	\$ 352.00	\$ 452.00	\$ 100.00
Lee Bay	\$ 302.00	\$ 352.00	\$ 50.00
Square Bay	\$ 317.00	\$ 367.00	\$ 50.00
Langdale	\$ 500.00	\$ 550.00	\$ 50.00
Canoe	\$ 524.00	\$ 574.00	\$ 50.00
Merrill	\$ 500.00	\$ 550.00	\$ 50.00
Curran	\$ 353.00	\$ 403.00	\$ 50.00
Roberts Creek	\$ 500.00	\$ 550.00	\$ 50.00
Lily Lake	\$ 304.00	\$ 354.00	\$ 50.00
Painted Boat	\$ 402.00	\$ 452.00	\$ 50.00
Sakinaw	\$ 862.18	\$ 879.42	\$ 17.24

User Fees

Service	2024 Rate	2025 Rate	Difference
Greaves	\$ 763.61	\$ 827	\$ 63.39
Woodcreek	\$ 800.74	\$ 800.74	\$ -
Sunnyside	\$ 790.62	\$ 850	\$ 59.38
Jolly Roger	\$ 986.54	\$ 1,050	\$ 63.46
Secret Cove	\$ 829.96	\$ 900	\$ 70.04
Lee Bay	\$ 487.67	\$ 487.67	\$ -
Square Bay	\$ 1,281.02	\$ 1,150	\$ (131.02)
Langdale	\$ 1,427.22	\$ 1,427.22	\$ -
Canoe	\$ 985.31	\$ 985.31	\$ -
Merrill	\$ 1,948.25	\$ 1,948.25	\$ -
Curran	\$ 742.68	\$ 742.68	\$ -
Roberts Creek	\$ 1,307.48	\$ 1,307.48	\$ -
Lily Lake	\$ 1,143.48	\$ 1,143.48	\$ -
Painted Boat	\$ 586.13	\$ 650	\$ 63.87
Sakinaw	\$ 1,323.63	\$ 1,323.63	\$ -

Property Tax by Area and Service

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
General Government											
110	General Government	332,503	279,180	212,343	163,614	273,299	41,619	599,600	268,383	2,170,541	\$ 1,975,314
121	Grant in Aid - Area A	45,953	-	-	-	-	-	-	-	45,953	47,242
122	Grant in Aid - Area B	-	34,362	-	-	-	-	-	-	34,362	33,866
123	Grant in Aid - Areas E & F	-	-	-	2,012	3,360	-	-	-	5,372	5,501
125	Grant in Aid - Community Schools	1,804	1,515	1,152	888	1,483	-	3,254	1,456	11,553	11,045
126	Grant in Aid - Greater Gibsons	-	-	-	4,353	7,271	-	-	-	11,624	11,770
127	Grant in Aid - Area D	-	-	40,465	-	-	-	-	-	40,465	39,925
128	Grant in Aid - Area E	-	-	-	29,552	-	-	-	-	29,552	29,246
129	Grant in Aid - Area F	-	-	-	-	29,345	-	-	-	29,345	29,138
130	UBCM/Elections	60,992	51,211	38,951	30,012	50,132	-	-	-	231,298	224,407
136	Regional Sustainability	36,578	30,712	23,359	17,999	30,065	4,578	65,961	29,524	238,777	206,227
150	Feasibility - Regional	-	-	-	-	-	-	-	-	-	113
151	Feasibility- Area A	38,723	-	-	-	-	-	-	-	38,723	-
152	Feasibility- Area B	-	-	-	-	-	-	-	-	-	-
153	Feasibility- Area D	-	-	-	-	-	-	-	-	-	-
155	Feasibility- Area F	-	-	-	-	26,733	-	-	-	26,733	591
Protective Services											
200	Bylaw Enforcement	141,209	118,564	90,179	69,484	116,066	17,675	-	-	553,177	521,404
204	Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	-
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210	Gibsons & District Fire Protection	-	-	-	547,458	390,468	-	-	900,284	1,838,210	1,694,660
212	Roberts Creek Fire Protection	-	-	889,281	-	-	-	-	-	889,281	853,549
216	Halfmoon Bay Fire Protection	-	955,969	-	-	-	-	-	-	955,969	901,097
218	Egmont & District Fire Protection	258,202	-	-	-	-	-	-	-	258,202	241,359
220	911 Emergency Telephone	73,586	61,785	46,993	36,209	60,483	9,211	132,696	59,395	480,359	480,425
222	SCEP	99,869	83,853	63,778	49,142	82,087	12,501	180,092	80,610	651,931	609,092
290	Animal Control	-	16,280	12,382	9,541	10,954	2,427	-	-	51,584	49,656
291	Keats Island Dog Control	-	-	-	-	2,716	-	-	-	2,716	330
Transportation Services											
310	Transit	-	641,657	488,041	376,045	628,142	95,656	1,378,099	616,842	4,224,483	4,064,231
320	Regional Street Lighting	13,334	11,196	8,515	6,561	10,960	-	-	-	50,566	42,284
322	Langdale Street Lighting	-	-	-	-	2,534	-	-	-	2,534	2,796
324	Granthams Street Lighting	-	-	-	-	2,534	-	-	-	2,534	2,795
326	Veterans Street Lighting	-	-	-	508	-	-	-	-	508	559
328	Spruce Street Lighting	-	-	254	-	-	-	-	-	254	280
330	Woodcreek Street Lighting	-	-	-	2,052	-	-	-	-	2,052	2,019
332	Fircrest Street Lighting	-	-	-	1,140	-	-	-	-	1,140	599
334	Hydaway Street Lighting	-	254	-	-	-	-	-	-	254	280
336	Sunnyside Street Lighting	-	-	-	1,012	-	-	-	-	1,012	1,119
340	Burns Road Street Lighting	-	-	-	-	254	-	-	-	254	577
342	Stewart Road Street Lighting	-	-	-	-	508	-	-	-	508	559
345	Ports	-	166,258	134,590	95,004	395,852	-	-	-	791,704	847,879
346	Langdale Dock	-	-	-	-	33,120	-	-	-	33,120	33,524

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
Environmental Services											
350	Solid Waste	749,182	629,036	478,441	368,648	615,786	93,775	1,350,992	604,709	4,890,569	5,376,484
Health Services											
400	Cemetery	30,777	25,842	19,655	15,145	25,297	3,852	55,501	24,842	200,911	141,000
410	Pender Harbour Health Clinic	197,937	-	-	-	-	-	-	-	197,937	189,012
Development Services											
500	Regional Planning	29,642	24,888	18,930	14,586	24,364	3,710	53,453	23,926	193,498	215,351
504	Rural Planning	522,697	410,518	333,804	257,203	295,304	-	-	-	1,819,526	1,759,679
510	Civic Addressing	-	-	-	-	-	-	-	-	-	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520	Building Inspection	-	-	-	-	-	-	-	-	-	-
531	Economic Development - A	(15,537)	-	-	-	-	-	-	-	(15,537)	83,548
532	Economic Development - B	-	(40,836)	-	-	-	-	-	-	(40,836)	48,230
533	Economic Development - D	-	-	(37,229)	-	-	-	-	-	(37,229)	43,635
534	Economic Development - E	-	-	-	(20,518)	-	-	-	-	(20,518)	32,089
535	Economic Development - F	-	-	-	-	(35,500)	-	-	-	(35,500)	53,632
540	Hillside	-	-	-	-	-	-	-	-	-	-
Recreation & Cultural Services											
615	Community Recreation Facilities	-	1,182,766	760,625	694,168	959,849	248,152	2,355,089	1,005,342	7,205,992	6,747,563
625	PH Pool	688,444	-	-	-	-	-	-	-	688,444	651,791
630	Joint Use - School Facilities	7,969	6,691	5,089	3,921	6,550	-	14,370	6,432	51,023	51,362
640	Gibsons Library	-	-	-	211,397	353,115	-	-	346,763	911,275	882,945
643	Egmont/Pender Harbour Library	66,856	-	-	-	-	-	-	-	66,856	65,298
645	Halfmoon Bay Library Service	-	185,030	-	-	-	-	-	-	185,030	181,655
646	Roberts Creek Library Service	-	-	220,006	-	-	-	-	-	220,006	216,932
648	Museum Service	29,503	24,772	18,841	14,517	24,250	3,693	53,202	23,814	192,592	185,352
650	Community Parks	795,955	668,309	508,312	391,664	654,232	-	-	-	3,018,471	2,549,501
665	Bike & Walking Paths	-	24,240	14,922	13,616	18,783	-	-	-	71,562	122,322
667	Area A Bike & Walking Paths	12,641	-	-	-	-	-	-	-	12,641	12,484
670	Recreation Programs	31,340	26,314	20,015	15,422	17,706	3,923	56,516	25,297	196,533	210,682
680	Dakota Ridge	39,137	32,860	24,993	19,258	32,168	4,899	70,575	31,589	255,479	231,746
Total		\$ 4,289,296	\$ 5,653,225	\$ 4,436,688	\$ 3,441,614	\$ 5,150,272	\$ 545,670	\$ 6,369,400	\$ 4,049,209	\$ 33,935,375	\$ 33,017,751
Percentage of Total Taxation		12.64%	16.66%	13.07%	10.14%	15.18%	1.61%	18.77%	11.93%		

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SNGD	DoS	ToG	Total
2024 Taxation by area (PY)	4,158,506	5,505,574	4,349,063	3,338,759	5,025,160	528,239	6,211,774	3,900,674	\$ 33,017,751
\$ Change	130,790	147,651	87,625	102,855	125,112	17,431	157,626	148,535	917,624
% Change	3.15%	2.68%	2.01%	3.08%	2.49%	3.30%	2.54%	3.81%	2.78%

*Calculations are based on the 2024 completed assessment roll

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SNGD	DoS	ToG
Average Residential % Chg*	3.09%	2.65%	2.05%	2.96%	3.40%	2.86%	2.73%	3.94%

*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	2025 Residential Rate Per \$100,000 of AV*	2025 Area A Taxation	2025 % of total budget paid by Islands
110 General Government	332,503	284,217	26,937	21,349	9.49	2,170,541	0.98%
121 Grant in Aid - Area A	45,953	39,280	3,723	2,951	1.31	45,953	6.42%
125 Grant in Aid - Community Schools	1,804	1,542	146	116	0.05	11,553	1.00%
130 UBCM/AVICC & Elections	60,992	52,135	4,941	3,916	1.74	231,298	1.69%
136 Regional Sustainability	36,578	31,266	2,963	2,349	1.04	238,777	0.98%
150 Feasibility - Regional	-	-	-	-	-	-	-
200 Bylaw Enforcement	141,209	120,703	11,440	9,067	4.03	553,177	1.64%
218 Egmont & District Fire Protection	258,202	220,706	20,917	16,579	7.37	258,202	6.42%
220 Emergency Telephone - 911	73,586	62,900	5,961	4,725	2.10	480,359	0.98%
222 Sunshine Coast Emergency Planning	99,869	85,366	8,091	6,412	2.85	651,931	0.98%
320 Regional Street Lighting	13,334	11,398	1,080	856	0.38	50,566	1.69%
350 Regional Solid Waste	749,182	640,386	60,692	48,103	21.39	4,890,569	0.98%
400 Cemetery	30,777	26,308	2,493	1,976	0.88	200,911	0.98%
410 Pender Harbour Health Clinic	197,937	169,193	16,035	12,709	5.65	197,937	6.42%
500 Regional Planning	29,642	25,337	2,401	1,903	0.85	193,498	0.98%
504 Rural Planning	522,697	446,792	42,345	33,561	14.92	1,819,526	1.84%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	(15,537)	(13,281)	(1,259)	(998)	(0.44)	(15,537)	6.42%
625 PH Pool	688,444	628,845	59,599	-	70.06	688,444	0.00%
630 Joint Use School Facilities	7,969	6,812	646	512	0.23	51,023	1.00%
643 Egmont/Pender Harbour Libraray	66,856	57,147	5,416	4,293	1.91	66,856	6.42%
648 Museum Funding	29,503	25,219	2,390	1,894	0.84	192,592	0.98%
650 Community Parks	795,955	680,367	64,482	51,106	22.73	3,018,471	1.69%
667 Area A Bike & Walking Paths	12,641	10,805	1,024	812	1.21	12,641	6.42%
670 Recreation Programs - Regional	31,340	26,789	2,539	2,012	0.89	196,533	1.02%
680 Dakota Ridge Recreation Area	39,137	33,453	3,171	2,513	1.12	255,479	0.98%
	4,250,573			228,716			
				5.4%			
2024 Taxation (PY)				\$225,158			
\$ Change				3,558			
% Change				1.58%			

*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	279,180	18,038	261,142	9.49	217,154	43,989
122 Grant in Aid - B	34,362	2,220	32,142	1.17	26,728	5,414
125 Grant in Aid - Community Schools	1,515	98	1,417	0.05	1,178	239
130 UBCM/AVICC & Elections	51,211	3,309	47,902	1.74	39,833	8,069
136 Regional Sustainability	30,712	1,984	28,728	1.04	23,889	4,839
200 Bylaw Enforcement	118,564	7,660	110,903	4.03	92,222	18,681
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	955,969	-	955,969	-	794,938	161,031
220 Emergency Telephone - 911	61,785	3,992	57,793	2.10	48,058	9,735
222 Sunshine Coast Emergency Planning	83,853	5,418	78,435	2.85	65,223	13,212
290 Animal Control	16,280	1,052	15,228	0.55	12,663	2,565
310 Public Transit	641,657	41,457	600,201	21.82	499,098	101,102
320 Regional Street Lighting	11,196	723	10,472	0.38	8,708	1,764
334 Hydaway St Lighting	254	-	254	-	211	43
345 Ports	166,258	10,742	155,516	5.65	129,320	26,196
350 Regional Solid Waste	629,036	40,641	588,395	21.39	489,281	99,114
400 Cemetery	25,842	1,670	24,172	0.88	20,100	4,072
500 Regional Planning	24,888	1,608	23,280	0.85	19,359	3,921
504 Rural Planning	410,518	-	410,518	-	341,367	69,151
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	(40,836)	(2,638)	(38,198)	(1.39)	(31,763)	(6,434)
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,182,766	-	1,182,766	-	983,532	199,234
630 Joint Use School Facilities	6,691	432	6,259	0.23	5,204	1,054
645 Halfmoon Bay Library Service	185,030	-	185,030	-	153,862	31,168
648 Museum Funding	24,772	1,600	23,171	0.84	19,268	3,903
650 Community Parks	668,309	43,179	625,130	22.73	519,828	105,302
665 Bicycle & Walking Paths	24,240	705	23,536	0.37	19,571	3,965
670 Recreation Programs - Regional	26,314	1,700	24,614	0.89	20,468	4,146
680 Dakota Ridge Recreation Area	32,860	2,123	30,737	1.12	25,560	5,178
	5,653,225	187,712	5,465,513		4,544,860	920,653
		3.3%	96.7%			
2024 Taxation (PY)		187,056	5,318,504		4,422,614	895,889
\$ Change		656	147,009		122,246	24,763
% Change		0.35%	2.76%		2.76%	2.76%
Average Residential % Change		0.17%				

*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	2025 Residential Rate Per \$100,000 of AV*	Islands Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial	2025 Area F Taxation	% of total budget paid by Islands	% of total budget paid by Major Industrial
110 General Government	273,293	85,448	187,852	9.49	9.49	153,765	34,086	2,170,541	3.94%	1.57%
123 Grant in Aid - E&F	3,360	1,051	2,310	0.12	0.12	1,891	419	5,372	19.56%	7.80%
125 Grant in Aid - Community Schools	1,483	464	1,019	0.05	0.05	834	185	11,553	4.01%	1.60%
126 Greater Gibson Community	7,271	2,273	4,998	0.25	0.25	4,091	907	11,624	19.56%	7.80%
129 Grant in Aid - Area F	29,345	9,175	20,170	1.02	1.02	16,510	3,660	29,345	31.27%	12.47%
130 UBCMAVICC & Elections	50,132	15,674	34,458	1.74	1.74	28,206	6,253	231,298	6.78%	2.70%
136 Regional Sustainability	30,065	9,400	20,665	1.04	1.04	16,915	3,750	238,777	3.94%	1.57%
200 Bylaw Enforcement	116,066	36,288	79,778	4.03	4.03	65,302	14,476	553,177	6.56%	2.62%
210 Gibsons & District Fire Protection	390,468	-	390,468	31.85	-	390,468	-	1,838,210	0.00%	0.00%
220 Emergency Telephone - 911	60,483	18,910	41,573	2.10	2.10	34,030	7,544	480,359	3.94%	1.57%
222 Sunshine Coast Emergency Planning	82,087	25,665	56,422	2.85	2.85	46,184	10,238	651,931	3.94%	1.57%
290 Animal Control	10,954	-	10,954	0.55	-	8,967	1,988	51,584	0.00%	3.85%
291 Keats Island Dog Control	2,716	2,716	-	1.18	0.30	-	-	2,716	100.00%	0.00%
310 Public Transit	628,142	196,390	431,752	21.82	21.82	353,409	78,342	4,224,483	4.65%	1.85%
320 Regional Street Lighting	10,960	3,427	7,533	0.38	0.38	6,166	1,367	50,566	6.78%	2.70%
322 Langdale St Lighting	2,534	-	2,534	1.80	-	2,534	-	2,534	0.00%	0.00%
324 Granthams St Lighting	2,534	-	2,534	1.18	-	2,534	-	2,534	0.00%	0.00%
340 Burns Rd St Lighting	254	-	254	1.84	-	254	-	254	0.00%	0.00%
342 Steward Rd St Lighting	508	-	508	21.01	-	508	-	508	0.00%	0.00%
345 Ports	395,852	123,764	272,088	13.75	13.75	222,717	49,371	791,704	15.63%	6.24%
346 Langdale Dock	33,120	33,120	-	3.67	3.68	-	-	33,120	100.00%	0.00%
350 Regional Solid Waste	615,786	192,527	423,259	21.39	21.39	346,458	76,801	4,890,569	3.94%	1.57%
400 Cemetery	25,297	7,909	17,388	0.88	0.88	14,233	3,155	200,911	3.94%	1.57%
500 Regional Planning	24,364	7,617	16,746	0.85	0.85	13,708	3,039	193,498	3.94%	1.57%
504 Rural Planning	295,304	-	295,304	14.92	-	241,721	53,584	1,819,526	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	(35,500)	(11,039)	(24,401)	(1.23)	(1.23)	(19,973)	(4,428)	(35,500)	31.27%	12.47%
540 Hillside	-	-	-	-	-	-	-	-	0.00%	0.00%
615 Community Recreation Facilities	959,849	-	959,849	105.74	-	637,269	322,580	7,205,992	0.00%	4.48%
630 Joint Use School Facilities	6,550	2,048	4,502	0.23	0.23	3,685	817	51,023	4.01%	1.60%
640 Gibson & Area Library	353,115	110,402	242,713	12.27	12.27	198,672	44,041	911,275	12.12%	4.83%
648 Museum Funding	24,250	7,582	16,668	0.84	0.84	13,644	3,024	192,592	3.94%	1.57%
650 Community Parks	654,232	204,547	449,684	22.73	22.73	368,088	81,596	3,018,471	6.78%	2.70%
665 Bicycle & Walking Paths	18,783	-	18,783	2.07	-	12,471	6,312	71,562	0.00%	8.82%
670 Recreation Programs - Regional	17,706	-	17,706	-	-	14,493	3,213	196,533	0.00%	1.63%
680 Dakota Ridge Recreation Area	32,168	10,057	22,111	1.12	1.12	18,099	4,012	255,479	3.94%	1.57%
5,123,539	1,095,356	4,028,183				3,217,852	810,331			
	21.42%	78.62%								
2024 Taxation (PY)	\$ 1,089,992	\$ 3,934,563				\$ 3,143,231	\$ 791,332			
\$ Change	5,364	93,620				74,621	18,999			
% Change	0.49%	2.38%				2.37%	2.40%			
Average Residential % Change - Keats		3.05%								
Average Residential % Change - Gambier		2.08%								

Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRDR 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. The average residential property value will be updated in the next iteration of the budget book.

NOTE: 2025 Assessed Residential Property Values are representative of the 2024 Revised Roll. The figures included below are representative of the taxation of the average property value in 2024 terms. These figures will be updated to reflect 2025 Completed Roll values in future iterations.

Average Residential Taxation & Fees Summary 2025 Budget

Rural Areas & Member Municipalities (*excludes defined rural areas)								
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Robets Creek	Area E - Elphinston e	Area F - West Howe Sound*	District of Sechelt	shishálh Nation Government District	Town of Gibsons
2025 Average Residential Property Value	\$624,367	\$1,104,594	\$1,355,155	\$963,539	\$1,073,516	\$938,765	\$567,328	\$914,563
% Improvements	24.8%	30.9%	31.9%	38.3%	31.2%	34.2%	30.4%	29.2%
2024 Average Residential Property Value	\$624,367	\$1,104,594	\$1,355,155	\$963,539	\$1,073,516	\$938,765	\$567,328	\$914,563
% Improvements	24.8%	30.9%	31.9%	38.3%	31.2%	34.2%	30.4%	29.2%
Increase / (Decrease) in Property Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2025 Taxation & User Fees								
General	\$ 593.65	\$ 1,353.34	\$1,707.45	\$1,244.66	\$ 1,388.77	\$ 596.69	\$ 385.03	\$ 693.49
Fire Protection	-	475.08	551.81	306.86	341.88	-	-	291.26
Rec. Facilities & Bike Paths**	178.01	367.83	584.39	415.51	462.94	397.06	239.96	386.82
User Fees & Parcel Taxes	17.00	1,492.82	1,492.82	1,492.82	1,492.82	1,280.07	1,280.07	115.07
Total SCRD Taxation/User Fees	\$ 788.66	\$ 3,689.07	\$4,336.46	\$3,459.84	\$ 3,686.40	\$ 2,273.82	\$ 1,905.06	\$ 1,486.64
2024 Taxation & User Fees								
General	\$ 579.90	\$ 1,341.76	\$1,700.90	\$1,232.34	\$ 1,365.88	\$ 595.53	\$ 382.90	\$ 688.87
Fire Protection	-	447.81	529.63	282.89	315.18	-	-	268.51
Rec. Facilities & Bike Paths**	168.66	349.89	555.88	395.24	440.35	371.80	224.69	362.21
User Fees & Parcel Taxes	17.00	1,481.33	1,481.33	1,481.33	1,481.33	1,280.07	1,280.07	115.07
Total SCRD Taxation/User Fees	\$ 765.56	\$ 3,620.79	\$4,267.74	\$3,391.81	\$ 3,602.74	\$ 2,247.40	\$ 1,887.66	\$ 1,434.67
Increase / (Decrease) in Taxation / Fees	\$ 23.11	\$ 68.28	\$ 68.72	\$ 68.04	\$ 83.66	\$ 26.42	\$ 17.39	\$ 51.97
% Change	3.02%	1.89%	1.61%	2.01%	2.32%	1.18%	0.92%	3.62%
**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
2025 Average Residential Property Value	\$643,095	\$1,041,540	\$1,013,489	\$1,364,565	\$691,641	\$914,563
2024 Average Residential Property Value	\$643,095	\$1,041,540	\$1,013,489	\$1,364,565	\$691,641	\$914,563
Increase / (Decrease) in Property Value	\$0	\$0	\$0	\$0	\$0	\$0
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2025 Taxation & User Fees						
General	\$ 611.46	\$ 990.30	\$ 963.63	\$ 1,376.45	\$ 750.88	\$ 1,003.65
Fire Protection	547.66	-	-	-	-	-
Rec. Facilities & Bike Paths**	183.35	296.95	288.95	5.11	-	-
User Fees & Parcel Taxes	1,182.00	1,422.00	1,377.00	-	-	1,165.00
Total SCRD Taxation/User Fees	\$ 2,524.47	\$ 2,709.25	\$ 2,629.58	\$ 1,381.55	\$ 750.88	\$ 2,168.65
2024 Taxation & User Fees						
General	\$ 597.29	\$ 967.36	\$ 941.31	\$ 1,370.52	\$ 735.57	\$ 973.95
Fire Protection	511.94	-	-	-	-	-
Rec. Facilities & Bike Paths**	173.72	281.35	273.77	8.73	-	-
User Fees & Parcel Taxes	1,182.00	1,422.00	1,377.00	-	-	1,165.00
Total SCRD Taxation/User Fees	\$ 2,464.95	\$ 2,670.71	\$ 2,592.08	\$ 1,379.25	\$ 735.57	\$ 2,138.95
Increase / (Decrease) in Taxation / Fees	\$ 59.52	\$ 38.54	\$ 37.50	\$ 2.31	\$ 15.32	\$ 29.69
% Change	2.41%	1.44%	1.45%	0.17%	2.08%	1.39%
***taxed on assessed improvements only						



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 SCRД to all budgeted functions / services within the SCRД 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]
- Mason Road Works Yard [315]
- 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 SCRД 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 SCRД 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 SCRД 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 SCRCD is its own fund.

The SCRCD 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 Public Sector Accounting Standards, 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.

The Table below illustrates the fund that each service falls within:

General Fund

Function #	Service Name
110	General Government
111	Asset Management
113	Finance
114	Administration Office
115	Human Resources
116	Purchasing & Risk Management
117	Information Services
118	SCRHD Administration
121	Grants in Aid - Area A
122	Grants in Aid - Area B
123	Grants in Aid - Area E & F
125	Grants in Aid - Community Schools
126	Greater Gibsons Community Participation
127	Grants in Aid - Area D
128	Grants In Aid - Area E
129	Grants In Aid - Area F
130	Electoral Area Services - UBCM/AVICC
131	Electoral Area Services - Elections
135	Corporate Sustainability Services
136	Regional Sustainability Services
140	Member Municipality Debt
150	Feasibility Studies - Regional
151	Feasibility Studies - Area A
152	Feasibility Studies - Area B
153	Feasibility Studies - Area D
155	Feasibility Studies - Area F
200	Bylaw Enforcement
204	Halfmoon Bay Smoke Control
206	Roberts Creek Smoke Control
208	Elphinstone Smoke Control
210	Gibsons & District Fire Protection
212	Roberts Creek Fire Protection
216	Halfmoon Bay Fire Protection
218	Egmont Fire Protection
220	Emergency Telephone - 911
222	Sunshine Coast Emergency Planning
290	Animal Control
291	Keats Island Dog Control
310	Public Transit
312	Fleet Maintenance
313	Building Maintenance Services
315	Mason Road Works Yard
320	Regional Street Lighting
322	Langdale Street Lighting
324	Granthams Street Lighting

326	Veterans Street Lighting
328	Spruce Street Lighting
330	Woodcreek Street Lighting
332	Fircrest Street Lighting
334	Hydaway Street Lighting
336	Sunnyside Street Lighting
338	Davidson Road Street Lighting
340	Burns Road Street Lighting
342	Stewart Road Street Lighting
345	Ports Services
346	Langdale Dock
350	Regional Solid Waste
355	Refuse Collection
400	Cemetery
410	Pender Harbour Health Clinic
500	Regional Planning
504	Rural Planning Services
506	Geographic Information Services
510	Civic Addressing
515	Heritage Conservation Service
520	Building Inspection Services
531	Economic Development Area A
532	Economic Development Area B
533	Economic Development Area D
534	Economic Development Area E
535	Economic Development Area F
540	Hillside Development Project
615	Community Recreation Facilities
625	Pender Harbour Pool
630	School Facilities - Joint Use
640	Gibsons & Area Library
643	Egmont/Pender Harbour Library Service
644	Sechelt & Area Library
645	Halfmoon Bay Library Service
646	Roberts Creek Library Service
648	Museum Service
650	Community Parks
665	Bicycle & Walking Paths
667	Area A Bicycle & Walking Paths
670	Regional Recreation Programs
680	Dakota Ridge Recreation Service Area

Water Utilities Fund

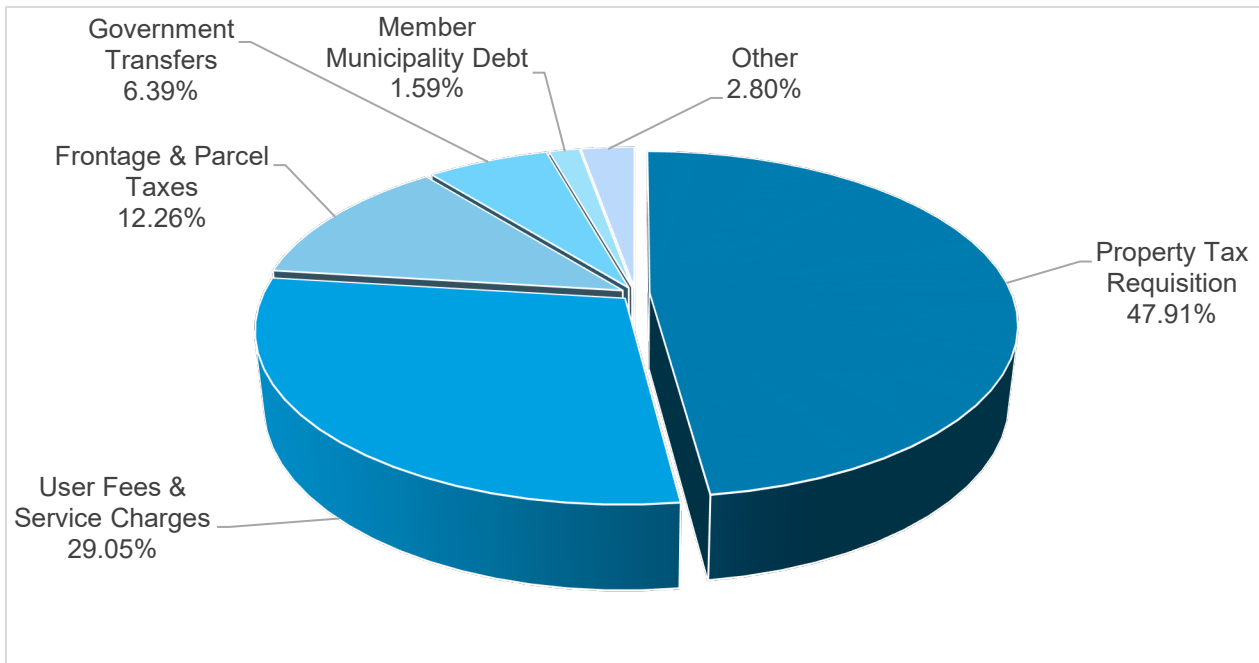
Function #	Service Name
365	North Pender Harbour Water Service
366	South Pender Harbour Water Service
370	Regional Water Services

Sewer Utilities Fund

Function #	Service Name
381	Greaves Rd Wastewater Plant
382	Woodcreek Park Wastewater Plant
383	Sunnyside Wastewater Plant
384	Jolly Roger Wastewater Plant
385	Secret Cove Wastewater Plant
386	Lee Bay Wastewater Plant
387	Square Bay Wastewater Plant
388	Langdale Wastewater Plant
389	Canoe Rd Wastewater Plant
390	Merrill Crescent Wastewater Plant
391	Curran Rd Wastewater Plant
392	Roberts Creek Co-Housing Treatment Plant
393	Lillies Lake Wastewater Plant
394	Painted Boat Wastewater Plant
395	Sakinaw Ridge Wastewater Plant

Revenues

The 2025 budget includes budgeted revenues of \$70.8 million of which 47.9%, or \$33.9 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 2.8% of revenues in 2025 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 SCRCD 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 the property classification. The amount of property tax has been calculated based on the costs of services that are provided by the SCRCD. Some services that are provided by the SCRCD 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 SCRCD 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 they are 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	- 4,252,370
Debt Proceeds	2,038,269
Hillside Development Costs	- 25,904
Landfill Closure & Post Closure Expenditures	- 27,817
Prior Year Deficit	- 25,000
Transfer to/from Appropriated Surplus	1,492,002
Transfer to/from Capital Fund	37,549
Transfer to/from Reserve Fund	- 935,916
Transfer to/(from) Unfunded Liability	- 872,183
Unfunded Amortization	4,919,663
	2,348,293

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	2021	2022	2023	2024	2025	2026	2027	2028	2029	Net Increase (Reduction) 2024 to 2025
Office of the CAO	2.00	2.83	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Human Resource Services	4.60	4.60	4.87	5.00	5.00	5.00	5.00	5.00	5.00	-
Administration and Legislative Services										
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	4.30	4.30	3.80	3.80	3.80	3.80	3.80	3.80	3.80	-
Legislative Services	2.71	3.95	4.75	5.80	6.00	6.20	6.00	6.00	6.00	0.20
	8.01	9.25	9.55	10.60	10.80	11.00	10.80	10.80	10.80	0.20
Corporate Services										
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	9.40	9.70	10.28	11.50	12.00	12.00	12.00	12.00	12.00	0.50
Purchasing and Risk Management	3.00	3.00	3.30	3.30	3.30	3.30	3.30	3.30	3.30	-
Asset Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	9.38	9.80	9.83	9.95	9.80	9.80	9.80	9.80	9.80	(0.15)
	25.78	26.50	27.41	28.75	29.10	29.10	29.10	29.10	29.10	0.35
Infrastructure Services										
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	7.00	7.50	7.50	7.00	7.00	7.00	7.00	7.00	7.00	-
Utility Services	34.85	37.19	38.83	41.22	43.49	42.88	41.69	41.69	41.69	2.27
Solid Waste Services	13.09	13.14	13.45	14.57	15.32	15.62	15.02	15.02	15.02	0.75
	56.94	59.83	61.78	64.79	67.81	67.50	65.71	65.71	65.71	3.02
Planning & Development Services										
Sustainability Services	1.00	1.33	1.33	1.33	1.76	1.33	1.33	1.33	1.33	0.43
Senior Management/Admin Asst.	1.90	1.90	2.00	2.10	1.90	1.90	1.90	1.90	1.90	(0.20)
Planning and Development Services	7.00	8.00	8.75	10.50	11.10	10.60	9.10	9.10	9.10	0.60
Building Services	6.00	6.75	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
Bylaw Services	2.85	2.05	2.65	4.00	4.00	4.00	4.00	4.00	4.00	-
	18.75	20.03	21.73	24.93	25.76	24.83	23.33	23.33	23.33	0.83
Protective Services	8.55	11.15	12.91	15.46	16.21	15.09	11.71	11.71	11.71	0.75
Community Services										
Transit and Fleet Services	37.37	38.07	38.96	40.44	41.48	44.54	44.54	44.54	44.54	1.04
Recreation and Community Partnerships	29.20	29.20	28.90	28.13	28.45	28.45	28.45	28.45	28.45	0.32
Ports Services	0.90	0.90	0.98	1.14	0.92	0.90	0.90	0.90	0.90	(0.22)
Pender Harbour Recreation	3.42	3.42	3.42	4.31	4.33	4.33	4.33	4.33	4.33	0.02
Facility Services	16.56	16.61	16.72	18.36	17.92	17.92	17.92	17.92	17.92	(0.45)
Parks	10.41	12.20	12.82	12.96	12.80	12.80	12.80	12.80	12.80	(0.16)
Senior Management/Admin Asst.	1.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	98.86	101.90	103.80	107.34	107.91	110.95	110.95	110.95	110.95	0.56
Total Full Time Equivalent Positions	223.50	236.09	245.05	259.88	265.59	266.47	259.60	259.60	259.60	5.71

2.85 Full year impact of new FTEs approved in 2024
1.70 New Permanent FTE's Approved in 2025
-0.80 Temporary FTE's Approved prior to 2024
0.56 Temporary FTE's approved in 2024
1.23 Temporary FTE's approved in 2025
0.16 New Permanent FTE's Approved prior to 2025
5.71

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. Amounts recovered from each service are identified as 'Administration' in the expense section of the budget report.

Support Services Summary

		2021	2022	2023	2024	2025	Difference 2024 to 2025	%
110	General Government	910,603	842,508	963,729	1,045,695	1,185,848	140,153	13.40%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,692,147	1,760,214	1,980,149	2,243,605	2,388,095	144,490	6.44%
114	Field Rd	502,199	510,306	522,646	530,510	598,328	67,818	12.78%
115	Human Resources	725,929	755,915	766,029	824,511	835,299	10,788	1.31%
117	Information Technology	1,178,252	1,271,807	1,473,260	1,608,381	1,802,156	193,775	12.05%
135	Corporate Sustainability	48,176	51,113	55,809	68,238	105,803	37,565	55.05%
315	Mason Road Works Yard	-	16,000	66,361	5,925	54,746	48,821	823.98%
506	Property Information Mapping Services	308,721	316,255	332,374	333,467	334,171	704	0.21%
Total	Total	5,366,027	5,524,118	6,160,357	6,660,332	7,304,446	644,114	9.67%
	Change from Prior Year	335,262	158,091	636,239	499,975	644,114		
	% Change from Prior Year	6.66%	2.95%	11.52%	8.12%	9.67%		

Current Reserve Funds

*The charts and information below are accurate as of December 31, 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 SCRD maintains two main classes of reserve funds: operating reserves and capital reserves. The respective reserve fund bylaws define the use of the monies in the reserve funds. Generally, these are as follows:

Operating reserves:

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

Capital reserves:

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

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2024.

Bylaw	Description	2024 Opening Balance	Budgeted Transfers	Bal. B/F Int.	2024 Ending Budgeted Balance	Unbudgeted Commitments	Uncommitted Balance
General							
504	Administration - Capital	697.13	0	697.13	\$ 697.13		697.13
495	Administration - Vehicle Acquisition	47,524.19	0	47,524.19	\$ 47,524.19		47,524.19
648	Administration - Operating	902,208.44	(214,000.00)	807,797.27	\$ 688,208.44	(100,000)	588,208.44
648	Administration - Operating (Risk Management)	39,556.24	10,000.00	39,556.24	\$ 49,556.24		49,556.24
648	Finance - Operating	757,869.72	(325,000.00)	689,119.72	\$ 432,869.72	(150,000)	282,869.72
496	Office Building Upgrades - Capital	302,718.83	(161.00)	323,514.97	\$ 302,557.83		302,557.83
743	Office Building Upgrades - Operating	241,499.11	(4,500.00)	237,374.11	\$ 236,999.11		236,999.11
648	Human Resources - Operating	390,538.93	(52,000.00)	353,872.26	\$ 338,538.93	(120,000)	218,538.93
	Purchasing & Risk Management-Operating	178,797.77	(108,000.00)	203,797.78	\$ 70,797.77		70,797.77
504	Information Services - Capital	643,151.61	(233,162.00)	732,302.62	\$ 409,989.61	(409,990)	-
648	Information Services - Operating	368,738.71	(242,500.00)	299,093.06	\$ 126,238.71		126,238.71
648	Area D Grant in Aid - Operating	3,603.67	0	3,603.67	\$ 3,603.67		3,603.67
648	Elections - Operating	115,130.98	14,000.00	132,630.99	\$ 129,130.98		129,130.98
648	Corporate Sustainability - Operating	131,688.09	0	131,688.09	\$ 131,688.09		131,688.09
648	Regional Sustainability - Operating	124,648.77	(18,928.00)	121,856.58	\$ 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)	2,500.00	\$ -		-
649	Bylaw Enforcement - Vehicle Acquisition	30,568.44	0	30,568.44	\$ 30,568.44		30,568.44
677	Bylaw Enforcement - Operating	245,465.04	(35,000.00)	245,465.04	\$ 210,465.04		210,465.04
744	Halfmoon Bay Smoke Control - Operating	1,736.12	(1,196.00)	639.79	\$ 540.12		540.12
650	Roberts Creek Smoke Control - Operating	13,568.31	(1,192.00)	12,475.64	\$ 12,376.31		12,376.31
497	Gibsons and District Fire Protection - Land	46,795.63	0	46,795.63	\$ 46,795.63		46,795.63
489	Gibsons and District Fire Protection - Capital	1,129,678.22	(300,133.00)	1,450,704.65	\$ 829,545.22	(829,545)	-
678	Gibsons and District Fire Protection - Operating	130,408.41	(78,854.00)	123,985.56	\$ 51,554.41		51,554.41
490	Roberts Creek Fire Protection - Capital	713,487.78	(22,900.00)	914,601.00	\$ 690,587.78	(690,588)	-
679	Roberts Creek Fire Protection - Operating	107,029.17	(57,551.00)	73,861.54	\$ 49,478.17		49,478.17
491	Halfmoon Bay Fire Protection - Capital	749,596.07	161,693.00	965,291.39	\$ 911,289.07	(911,289)	-
745	Halfmoon Bay Fire Protection - Operating	353,811.40	(258,000.00)	351,053.56	\$ 95,811.40		95,811.40
601	Egmont Fire Protection - Capital	155,580.62	15,000.00	174,330.62	\$ 170,580.62	(170,581)	-
746	Egmont Fire Protection - Operating	250,631.72	(1,500.00)	249,256.72	\$ 249,131.72		249,131.72
492	Emergency Telephone 911 - Capital	960,149.55	(480,779.00)	1,066,214.66	\$ 479,370.55		479,370.55
747	Emergency Telephone 911 - Operating	80,609.30	0	80,609.30	\$ 80,609.30		80,609.30
493	Sunshine Coast Emergency Planning - Capital	40,256.19	0	40,256.19	\$ 40,256.19		40,256.19
748	Sunshine Coast Emergency Planning -	87,966.50	(45,000.00)	101,977.92	\$ 42,966.50		42,966.50
651	Animal Control - Vehicle Acquisition	61,033.61	(58,000.00)	61,033.61	\$ 3,033.61		3,033.61
680	Animal Control - Operating	200,948.28	(42,000.00)	200,948.28	\$ 158,948.28		158,948.28
529	Transit - Capital	213.09	0	213.09	\$ 213.09		213.09
652	Transit - Operating	877,939.09	(403,742.00)	575,283.46	\$ 474,197.09		474,197.09
563	Fleet Maintenance - Capital	100,654.25	0	100,654.25	\$ 100,654.25		100,654.25
749	Fleet Maintenance - Operating	125,978.66	(96,491.00)	120,489.28	\$ 29,487.66		29,487.66
750	Building Maintenance - Operating	79,531.94	(520.00)	79,353.44	\$ 79,011.94		79,011.94
486	Ports - Capital	1,603,033.83	(377,897.00)	2,040,226.92	\$ 1,225,136.83	(1,225,137)	-
607	Ports - Operating	157,419.33	18,000.00	179,919.33	\$ 175,419.33		175,419.33
653	Regional Solid Waste - Operating	289,531.79	(219,294.00)	243,545.27	\$ 70,237.79		70,237.79
670	Zero Waste Initiatives (Eco Fee) - Operating	312,789.94	(107,343.00)	308,479.57	\$ 205,446.94		205,446.94
653	Landfill - Operating	1,424,300.93	(839,119.00)	1,385,785.36	\$ 585,181.93		585,181.93
654	Refuse Collection - Operating	349,871.33	(27,000.00)	325,121.33	\$ 322,871.33		322,871.33
655	Cemetery - Operating	526,665.15	(282,664.00)	527,650.20	\$ 244,001.15		244,001.15
515	Pender Harbour Health Clinic - Capital	19,027.10	5,000.00	25,277.11	\$ 24,027.10		24,027.10
681	Regional Planning - Operating	209,715.61	0	209,715.61	\$ 209,715.61		209,715.61
656	Rural Planning - Vehicle Acquisition	20,106.11	0	20,106.11	\$ 20,106.11		20,106.11
657	Rural Planning - Operating	350,294.97	(337,783.00)	330,374.89	\$ 12,511.97		12,511.97
504	Property Information & Mapping - Capital	115,527.85	0	115,527.85	\$ 115,527.85		115,527.85
648	Property Information & Mapping - Operating	209,820.69	(60,000.00)	169,541.17	\$ 149,820.69		149,820.69
	Civic Addressing - Operating	166,721.03	(15,000.00)	156,709.55	\$ 151,721.03		151,721.03
659	Building Inspection - Vehicles Acquisition	6,165.41	6,000.00	13,665.41	\$ 12,165.41		12,165.41
	Building Inspection - Operating	1,644,299.24	(28,002.00)	1,618,601.60	\$ 1,616,297.24		1,616,297.24
715	Hillside - Operating	1,085,037.72	(499,039.00)	1,035,095.65	\$ 585,998.72		585,998.72
590	Community Recreation Facilities - Capital	4,012,977.90	(1,679,450.00)	5,205,490.19	\$ 2,333,527.90	(2,333,528)	-
682	Community Recreation Facilities - Operating	1,105,298.44	(253,512.00)	1,039,549.26	\$ 851,786.44		851,786.44
494	Pender Harbour Pool - Capital	106,954.72	1,135.00	135,398.64	\$ 108,089.72		108,089.72
660	Pender Harbour Pool - Operating	608,209.69	(12,382.00)	597,528.69	\$ 595,827.69		595,827.69
	School Facilities - Joint Use - Operating	33,946.06	0	33,946.06	\$ 33,946.06		33,946.06
609	Gibsons & Area Library - Capital	242,649.85	50,000.00	305,149.86	\$ 292,649.85		292,649.85
	Gibsons & Area Library - Operating	79,623.80	0	79,623.80	\$ 79,623.80		79,623.80
533	Community Parks - Capital	1,229,985.54	(50,934.00)	1,682,666.58	\$ 1,179,051.54	(1,179,052)	-
662	Community Parks - Operating	238,485.32	(207,503.00)	220,723.41	\$ 30,982.32		30,982.32
683	Bicycle and Walking Paths - Operating	339,639.25	(127,324.00)	352,139.24	\$ 212,315.25		212,315.25
	Area A - Bicycle and Walking Paths - Operating	136,387.57	0	136,387.57	\$ 136,387.57		136,387.57
	Regional Recreation Programs - Operating	100,984.35	0	100,984.35	\$ 100,984.35		100,984.35
	Dakota Ridge - Operating	367,863.72	0	367,863.72	\$ 367,863.72		367,863.72
Total General Reserve Funds		\$ 27,887,843.82	\$ (7,927,027.00)	\$ 30,155,786.04	\$ 19,960,816.82	\$ (8,119,709)	\$ 11,841,108.25

Bylaw	Description	2024 Opening Balance	Budgeted Transfers	Bal. B/F Int.	2024 Ending Budgeted Balance	Unbudgeted Commitments	Uncommitted Balance
Water Services							
589	North Pender Harbour - Capital	850,570.03	63,999.00	1,116,404.82	\$ 914,569.03	(914,569)	-
605	North Pender Harbour - Operating	729,011.00	(250,993.00)	858,186.01	\$ 478,018.00		478,018.00
602	South Pender Harbour - Capital	1,410,794.05	(576,071.00)	1,780,311.32	\$ 834,723.05	(834,723)	-
663	South Pender Harbour - Operating	1,012,493.38	(208,224.00)	1,091,394.64	\$ 804,269.38		804,269.38
488	Regional - Capital	11,945,736.33	(5,059,105.00)	14,742,785.87	\$ 6,886,631.33	(6,886,631)	-
498	Regional - Land	19,808.34	0	19,808.34	\$ 19,808.34		19,808.34
664	Regional - Operating	4,567,739.88	(1,003,302.00)	7,207,376.87	\$ 3,564,437.88		\$ 3,564,437.88
Total Water Services Reserves		\$ 20,536,153.01	\$ (7,033,696.00)	\$ 26,816,267.87	\$ 13,502,457.01	\$ (8,635,923)	\$ 4,866,533.60
Waste Water Plants							
512	Greaves Road - Capital	8,606.26	2,872.00	12,196.25	\$ 11,478.26	(11,478)	-
608	Greaves Road - Operating	8,915.85	(2,029.00)	8,915.85	\$ 6,886.85		6,886.85
665	Woodcreek Park - Capital	94,539.16	(13,088.00)	109,429.17	\$ 81,451.16	(81,451)	-
666	Woodcreek Park - Operating	169,268.40	(79,817.00)	169,268.40	\$ 89,451.40		89,451.40
512	Sunnyside - Capital	28,847.04	5,394.00	35,589.54	\$ 34,241.04	(34,241)	-
608	Sunnyside - Operating	25,116.49	(24,792.00)	11,607.01	\$ 324.49		324.49
512	Jolly Roger - Capital	52,807.60	7,257.00	61,878.85	\$ 60,064.60	(60,065)	-
608	Jolly Roger - Operating	49,266.39	(25,870.00)	48,605.47	\$ 23,396.39		23,396.39
512	Secret Cove - Capital	26,394.04	11,413.00	40,660.28	\$ 37,807.04	(37,807)	-
608	Secret Cove - Operating	53,621.45	(28,923.00)	53,621.45	\$ 24,698.45		24,698.45
512	Lee Bay - Capital	367,631.50	(28,403.00)	433,377.74	\$ 339,228.50	(339,229)	-
608	Lee Bay - Operating	331,905.77	(106,437.00)	325,878.69	\$ 225,468.77		225,468.77
512	Square Bay - Capital	57,124.79	7,758.00	66,822.29	\$ 64,882.79	(64,883)	-
608	Square Bay - Operating	58,141.03	(26,172.00)	79,691.04	\$ 31,969.03		31,969.03
512	Langdale - Capital	23,782.49	5,618.00	30,805.00	\$ 29,400.49	(29,400)	-
608	Langdale - Operating	84,309.78	(36,637.00)	87,233.30	\$ 47,672.78		47,672.78
512	Canoe Road - Capital	4,135.83	1,493.00	6,002.09	\$ 5,628.83	(5,629)	-
608	Canoe Rd - Operating	12,686.76	(3,815.00)	16,168.00	\$ 8,871.76		8,871.76
512	Merrill Crescent - Capital	4,870.39	3,736.00	9,540.38	\$ 8,606.39	(8,606)	-
608	Merrill Crescent - Operating	25,435.93	7,510.00	34,823.42	\$ 32,945.93		32,945.93
512	Curran Road - Capital	61,828.56	24,861.00	92,904.81	\$ 86,689.56	(86,690)	-
608	Curran Road - Operating	73,121.21	(1,551.00)	73,121.21	\$ 71,570.21		71,570.21
512	Roberts Creek Co-Housing - Capital	25,464.13	14,388.00	43,449.13	\$ 39,852.13	(39,852)	-
608	Roberts Creek Co-Housing - Operating	28,617.58	(1,659.00)	27,096.83	\$ 26,958.58		26,958.58
667	Lily Lake Village - Operating	48,315.91	(13,870.00)	55,693.66	\$ 34,445.91		34,445.91
668	Painted Boat - Capital	26,598.89	11,907.00	41,482.64	\$ 38,505.89	(38,506)	-
669	Painted Boat - Operating	79,247.26	(753.00)	78,557.01	\$ 78,494.26		78,494.26
N/A	No Bylaw - Sakinaw Ridge - Operating	23,849.11	-	23,849.11	\$ 23,849.11		23,849.11
728	Sakinaw Ridge Capital Reserve	58,036.91	717.00	58,933.16	\$ 58,753.91	(58,754)	-
Total Waste Water Plants Reserves		\$ 1,912,486.51	\$ (288,892.00)	\$ 2,137,201.78	\$ 1,623,594.51	\$ (896,591)	\$ 727,003.92
Total Reserve Funds		\$ 50,336,483.34	\$ (15,249,615.00)	\$ 59,109,255.69	\$ 35,086,868.34	\$ (17,652,223)	\$ 17,434,645.77



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 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 full-time 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 on behalf of municipalities and regional districts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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


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

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

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

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

VISION: The ultimate achievement for the future.



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. **Prior year “Actual Values” are subject to change as the SCR D completes year end processes.**

The format and presentation of budgeted revenues and expenses align with the SCR D 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 SCR D 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.



2025 Budget Report

The information below is as reported on January 8, 2025.



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.



2025 Budget Report - Including Taxation Impact

Budget Version:	Round 2 Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	237

Generated Date:	January 08, 2025
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	218,006	253,015	249,293	284,813	316,007	31,194	10.95%	14.44%
Area B - Halfmoon Bay	195,432	211,843	212,878	235,927	261,767	25,840	10.95%	11.96%
Area D - Roberts Creek	152,974	160,020	161,953	179,445	199,098	19,653	10.95%	9.09%
Area E - Elphinstone	115,460	122,943	125,816	273,240	303,165	29,925	10.95%	13.85%
Area F - West Howe Sound	202,737	205,518	201,257	230,958	256,253	25,295	10.95%	11.71%
Member Municipalities								
District of Sechelt	407,333	445,762	470,977	506,705	562,201	55,496	10.95%	25.68%
Town of Gibsons	188,788	196,460	204,715	226,803	251,643	24,840	10.95%	11.49%
shíshálh Nation Government District	31,416	31,956	30,862	35,171	39,023	3,852	10.95%	1.78%
Net Taxes Levied	1,512,146	1,627,517	1,657,752	1,973,063	2,189,157	216,094	10.95%	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	9.65	7.91	7.22	8.02	-
Utilities [02]	33.76	27.67	25.28	28.08	-
Major Industry [04]	32.80	26.88	24.56	27.28	-
Light Industry [05]	32.80	26.88	24.56	27.28	-
Business and Other [06]	23.63	19.37	17.70	19.66	-
Managed Forest Land [07]	28.94	23.72	21.67	24.07	-
Rec/Non Profit [08]	9.65	7.91	7.22	8.02	-
Farm [09]	9.65	7.90	7.22	8.02	-

Capital Project Summary

General Government		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
110								
CP1121	Replace Director Tablets	-	-	-	13,500	-	-	-
CP1324	Hybrid Meeting Solutions and Board Room Modifications	11,795	49,200	-	-	-	-	-
Capital Projects Total:		11,795	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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Investment Income	6	-	-	-	-	-	-
Internal Recoveries	309,593	309,422	325,248	354,012	360,649	360,649	360,649
Total Revenues	309,599	309,422	325,248	354,012	360,649	360,649	360,649

Expenses

Wages and Benefits	282,902	287,259	303,085	331,849	338,486	338,486	338,486
Operating	6,268	22,163	22,163	22,163	22,163	22,163	22,163
Amortization of Tangible Capital Assets	-	11,905	11,905	11,905	11,905	11,905	11,905
Total Expenses	289,170	321,327	337,153	365,917	372,554	372,554	372,554

Other

Unfunded Amortization	-	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)
Total Other	-	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)

Asset Management (Surplus)/Deficit:	(20,429)	-	-	-	-	-	-
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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.

Capital Project Summary

Finance		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
113	2024	2024	2025	2026	2027	2028	2029	
CP1410 Budget Software	-	234,108	-	-	-	-	-	
Capital Projects Total:		234,108						

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Investment Income	93,980	93,969	101,693	109,726	-	-	-
Internal Recoveries	530,741	530,510	598,328	527,517	357,326	357,551	357,781
Total Revenues	624,721	624,479	700,021	637,243	357,326	357,551	357,781

Expenses

Wages and Benefits	15,266	45,838	47,312	48,530	49,502	49,727	49,957
Operating	181,839	260,081	287,824	287,824	287,824	287,824	287,824
Debt Charges - Interest	144,060	144,058	144,058	72,029	-	-	-
Amortization of Tangible Capital Assets	103,180	103,717	103,717	103,717	103,717	103,717	103,717
Total Expenses	444,345	553,694	582,911	512,100	441,043	441,268	441,498

Other

Capital Expenditures	10,818	20,161	-	-	-	-	-
Debt Principal Repayment	193,104	193,103	200,827	208,860	-	-	-
Transfer to/(from) Reserves	11,301	(4,661)	20,000	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(4,276)	(34,101)	-	-	-	-	-
Unfunded Amortization	(103,180)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)
Total Other	107,767	70,785	117,110	125,143	(83,717)	(83,717)	(83,717)

Administration Office (Surplus)/Deficit:

(72,609)

-

-

-

-

-

-

Capital Project Summary

Administration Office		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
114		2024	2024	2025	2026	2027	2028	2029
CP1339 Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)		10,818	20,160	-	-	-	-	-
Capital Projects Total:		10,818	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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Investment Income

9

-

-

-

-

-

-

Internal Recoveries

479,489

479,233

497,806

510,496

519,978

519,978

519,978

Total Revenues

479,498

479,233

497,806

510,496

519,978

519,978

519,978

Expenses

Wages and Benefits

436,377

442,868

461,441

474,131

483,613

483,613

483,613

Operating

31,608

144,365

16,365

16,365

76,365

16,365

16,365

Total Expenses

467,985

587,233

477,806

490,496

559,978

499,978

499,978

Other

Transfer to/(from) Reserves

20,004

(108,000)

20,000

20,000

(40,000)

20,000

20,000

Total Other

20,004

(108,000)

20,000

20,000

(40,000)

20,000

20,000

Purchasing & Risk Management (Surplus)/Deficit:

8,491

-

-

-

-

-

-

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
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Actuals

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2025

2026

2027

2028

2029

Revenues

Investment Income	29	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(1,587)	-	-	-	-	-	-
Internal Recoveries	1,609,203	1,608,381	1,802,156	1,777,970	1,797,517	1,797,959	1,798,409
Total Revenues	1,607,645	1,608,381	1,802,156	1,777,970	1,797,517	1,797,959	1,798,409

Expenses

Wages and Benefits	859,989	911,781	939,823	965,401	984,515	984,515	984,515
Operating	494,547	713,100	691,333	641,569	642,002	642,444	642,894
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	132,607	158,600	158,600	158,600	158,600	158,600	158,600
Total Expenses	1,487,143	1,783,481	1,789,756	1,765,570	1,785,117	1,785,559	1,786,009

Other

Capital Expenditures	300,451	619,505	161,000	161,000	161,000	161,000	161,000
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	(17,931)	(475,662)	10,000	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	(156,838)	(160,343)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(1,587)	-	-	-	-	-	-
Unfunded Amortization	(132,607)	(158,600)	(158,600)	(158,600)	(158,600)	(158,600)	(158,600)
Total Other	(8,512)	(175,100)	12,400	12,400	12,400	12,400	12,400

Information Services (Surplus)/Deficit:
(129,014)
-
-
-
-
-
-

Capital Project Summary

Information Services

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		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1061	Information Technology Hardware (Base Capital)	37,002	161,004	161,004	161,004	161,004	161,004	161,004
CP1255	2020 Field Road Space Planning; IT Capital	-	3,504	-	-	-	-	-
CP1373	Server Replacements	217,041	302,004	-	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	65,004	-	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	46,410	87,996	-	-	-	-	-
Capital Projects Total:		300,453	619,512	161,004	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

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Actuals

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Revenues

Investment Income	1	-	-	-	-	-	-
Internal Recoveries	37	-	-	-	-	-	-
Other Revenue	40,896	40,896	77,238	79,001	79,998	79,998	79,998
Total Revenues	40,934	40,896	77,238	79,001	79,998	79,998	79,998

Expenses

Administration	7,032	7,037	6,811	6,811	6,811	6,811	6,811
Wages and Benefits	14,923	56,540	60,681	62,014	63,011	63,011	63,011
Operating	6,076	9,342	9,746	10,176	10,176	10,176	10,176
Total Expenses	28,031	72,919	77,238	79,001	79,998	79,998	79,998

Other

Prior Year (Surplus)/Deficit	(32,023)	(32,023)	-	-	-	-	-
Total Other	(32,023)	(32,023)	-	-	-	-	-

SCRHD Administration (Surplus)/Deficit:

(44,926)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour	37,338	43,165	43,756	47,242	45,953	(1,289)	(2.73%)	100.00%	340,105	- 1,698 =	292,454		
Area B - Halfmoon Bay									256,536	- 35,769 =	220,767		
Area D - Roberts Creek									219,019	- 41,535 =	177,484		
Area E - Elphinstone									337,945	- 40,391 =	297,554		
Area F - West Howe Sound									240,222	- 38,508 =	201,714		
Member Municipalities													
District of Sechelt									578,821	- 3,021 =	575,800		
Town of Gibsons									240,301	- 1,352 =	238,949		
shishálh Nation Government District									29,059	- =	29,059		
Net Taxes Levied	37,338	43,165	43,756	47,242	45,953	(1,289)	(2.73%)	100.00%					
Limit by law									2,242,008	- 45,953 - 162,273 =	2,033,782		

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

	2021	2022	2023	2024	2025
Residential [01]	1.65	1.35	1.27	1.33	-
Utilities [02]	5.78	4.72	4.44	4.66	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.62	4.59	4.31	4.52	-
Business and Other [06]	4.05	3.30	3.11	3.26	-
Managed Forest Land [07]	4.96	4.05	3.80	3.99	-
Rec/Non Profit [08]	1.65	1.35	1.27	1.33	-
Farm [09]	1.65	1.35	1.27	1.33	-

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

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test						
						\$	%		Limit	This GIA	Other GIA	Remaining*			
Electoral Areas															
Area A - Egmont/Pender Harbour										340,105		- 47,651	=	292,454	
Area B - Halfmoon Bay	31,066	32,813	33,383	33,866	34,362	496	1.46%	100.00%		256,536	- 34,362	- 1,407	=	220,767	
Area D - Roberts Creek										219,019		- 41,535	=	177,484	
Area E - Elphinstone										337,945		- 40,391	=	297,554	
Area F - West Howe Sound										240,222		- 38,508	=	201,714	
Member Municipalities															
District of Sechelt										578,821		- 3,021	=	575,800	
Town of Gibsons										240,301		- 1,352	=	238,949	
shíshálh Nation Government District										29,059		-	=	29,059	
Net Taxes Levied	31,066	32,813	33,383	33,866	34,362	496	1.46%	100.00%							
Limit by law										2,242,008	- 34,362	- 173,864	=	2,033,782	

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

	2021	2022	2023	2024	2025
Residential [01]	1.53	1.22	1.13	1.15	-
Utilities [02]	5.37	4.29	3.96	4.03	-
Major Industry [04]	5.21	4.16	3.85	3.92	-
Light Industry [05]	5.21	4.16	3.85	3.92	-
Business and Other [06]	3.76	3.00	2.78	2.82	-
Managed Forest Land [07]	4.60	3.67	3.40	3.45	-
Rec/Non Profit [08]	1.53	1.22	1.13	1.15	-
Farm [09]	1.53	1.22	1.13	1.15	-

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

Grants in Aid - Area B

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Revenues

Tax Requisitions	33,864	33,866	34,362	34,388	34,408	34,408	34,408
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	18	-	-	-	-	-	-
Total Revenues	33,883	33,866	34,362	34,388	34,408	34,408	34,408

Expenses

Administration	2,136	2,134	1,801	1,801	1,801	1,801	1,801
Wages and Benefits	498	905	941	967	987	987	987
Operating	28,557	31,864	31,620	31,620	31,620	31,620	31,620
Total Expenses	31,191	34,903	34,362	34,388	34,408	34,408	34,408

Other

Prior Year (Surplus)/Deficit	(1,037)	(1,037)	-	-	-	-	-
Total Other	(1,037)	(1,037)	-	-	-	-	-

Grants in Aid - Area B (Surplus)/Deficit:	(3,729)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour									340,105	- 47,651 =	292,454			
Area B - Halfmoon Bay									256,536	- 35,769 =	220,767			
Area D - Roberts Creek									219,019	- 41,535 =	177,484			
Area E - Elphinstone	1,904	1,988	2,004	2,981	2,911	(70)	(2.35%)	54.19%	337,945	- 2,911	- 37,480	=	297,554	
Area F - West Howe Sound	3,343	3,324	3,206	2,520	2,461	(59)	(2.34%)	45.81%	240,222	- 2,461	- 36,047	=	201,714	
Member Municipalities														
District of Sechelt									578,821	- 3,021 =	575,800			
Town of Gibsons									240,301	- 1,352 =	238,949			
shíshálh Nation Government District									29,059	- =	29,059			
Net Taxes Levied	5,247	5,312	5,210	5,501	5,372	(129)	(2.35%)	100.00%						
Limit by law									2,242,008	- 5,372	- 202,854	=	2,033,782	

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

	2021	2022	2023	2024	2025
Residential [01]	.16	.13	.12	.09	-
Utilities [02]	.56	.45	.40	.31	-
Major Industry [04]	.54	.43	.39	.30	-
Light Industry [05]	.54	.43	.39	.30	-
Business and Other [06]	.39	.31	.28	.21	-
Managed Forest Land [07]	.48	.38	.35	.26	-
Rec/Non Profit [08]	.16	.13	.12	.09	-
Farm [09]	.16	.13	.12	.09	-

* 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

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Actuals

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Revenues

Tax Requisitions	5,496	5,501	5,372	5,398	5,418	5,418	5,418
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	4	-	-	-	-	-	-
Total Revenues	5,500	5,501	5,372	5,398	5,418	5,418	5,418

Expenses

Administration	600	596	431	431	431	431	431
Wages and Benefits	269	905	941	967	987	987	987
Operating	2,770	6,428	4,000	4,000	4,000	4,000	4,000
Total Expenses	3,639	7,929	5,372	5,398	5,418	5,418	5,418

Other

Prior Year (Surplus)/Deficit	(2,428)	(2,428)	-	-	-	-	-
Total Other	(2,428)	(2,428)	-	-	-	-	-

Grants in Aid - Area E & F (Surplus)/Deficit:	(4,289)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour	1,630	1,738	1,694	1,623	1,698	75	4.62%	14.70%	340,105	- 45,953	=	292,454		
Area B - Halfmoon Bay	1,461	1,455	1,447	1,345	1,407	62	4.61%	12.17%	256,536	- 1,407	- 34,362	= 220,767		
Area D - Roberts Creek	1,144	1,099	1,101	1,023	1,070	47	4.59%	9.26%	219,019	- 1,070	- 40,465	= 177,484		
Area E - Elphinstone	863	845	855	1,557	1,629	72	4.62%	14.10%	337,945	- 1,629	- 38,762	= 297,554		
Area F - West Howe Sound	1,516	1,412	1,368	1,316	1,377	61	4.64%	11.92%	240,222	- 1,377	- 37,131	= 201,714		
Member Municipalities														
District of Sechelt	3,046	3,062	3,200	2,888	3,021	133	4.61%	26.15%	578,821	- 3,021	-	= 575,800		
Town of Gibsons	1,412	1,349	1,391	1,293	1,352	59	4.56%	11.70%	240,301	- 1,352	-	= 238,949		
shísháhl Nation Government District									29,059	-	-	= 29,059		
Net Taxes Levied	11,072	10,960	11,055	11,045	11,553	508	4.60%	100.00%						
Limit by law									2,242,008	- 11,553	- 196,673	= 2,033,782		

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

	2021	2022	2023	2024	2025
Residential [01]	.07	.05	.05	.05	-
Utilities [02]	.25	.19	.17	.16	-
Major Industry [04]	.25	.18	.17	.16	-
Light Industry [05]	.25	.18	.17	.16	-
Business and Other [06]	.18	.13	.12	.11	-
Managed Forest Land [07]	.22	.16	.15	.14	-
Rec/Non Profit [08]	.07	.05	.05	.05	-
Farm [09]	.07	.05	.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

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Revenues

Tax Requisitions	11,040	11,045	11,553	11,579	11,599	11,599	11,599
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	6	-	-	-	-	-	-
Total Revenues	11,046	11,045	11,553	11,579	11,599	11,599	11,599

Expenses

Administration	756	750	612	612	612	612	612
Wages and Benefits	196	905	941	967	987	987	987
Operating	10,033	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenses	10,985	11,655	11,553	11,579	11,599	11,599	11,599

Other

Prior Year (Surplus)/Deficit	(609)	(610)	-	-	-	-	-
Total Other	(609)	(610)	-	-	-	-	-

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

(670)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour										340,105	- 47,651 =	292,454	
Area B - Halfmoon Bay										256,536	- 35,769 =	220,767	
Area D - Roberts Creek										219,019	- 41,535 =	177,484	
Area E - Elphinstone	1,418	4,311	4,481	6,379	6,299	(80)	(1.25%)	54.19%		337,945	- 6,299	- 34,092 = 297,554	
Area F - West Howe Sound	2,491	7,206	7,169	5,391	5,325	(66)	(1.22%)	45.81%		240,222	- 5,325	- 33,183 = 201,714	
Member Municipalities													
District of Sechelt										578,821	- 3,021 =	575,800	
Town of Gibsons										240,301	- 1,352 =	238,949	
shishálh Nation Government District										29,059	- =	29,059	
Net Taxes Levied	3,909	11,517	11,650	11,770	11,624	(146)	(1.24%)	100.00%					
Limit by law										2,242,008	- 11,624	- 196,602 = 2,033,782	

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

	2021	2022	2023	2024	2025
Residential [01]	.12	.28	.26	.19	-
Utilities [02]	.41	.97	.90	.66	-
Major Industry [04]	.40	.94	.87	.64	-
Light Industry [05]	.40	.94	.87	.64	-
Business and Other [06]	.29	.68	.63	.46	-
Managed Forest Land [07]	.36	.83	.77	.56	-
Rec/Non Profit [08]	.12	.28	.26	.19	-
Farm [09]	.12	.28	.26	.19	-

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

Greater Gibsons Community Participation

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Actuals

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Budget

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Revenues

Tax Requisitions	11,772	11,770	11,624	11,650	11,670	11,670	11,670
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	7	-	-	-	-	-	-
Total Revenues	11,779	11,770	11,624	11,650	11,670	11,670	11,670

Expenses

Administration	864	865	683	683	683	683	683
Wages and Benefits	369	905	941	967	987	987	987
Operating	10,635	11,132	10,000	10,000	10,000	10,000	10,000
Total Expenses	11,868	12,902	11,624	11,650	11,670	11,670	11,670

Other

Prior Year (Surplus)/Deficit	(1,132)	(1,132)	-	-	-	-	-
Total Other	(1,132)	(1,132)	-	-	-	-	-

Greater Gibsons Community Participation (Surplus)/Deficit:	(1,043)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour										340,105	- 47,651 =	292,454	
Area B - Halfmoon Bay										256,536	- 35,769 =	220,767	
Area D - Roberts Creek	28,029	35,797	38,438	39,925	40,465	540	1.35%	100.00%		219,019	- 40,465	- 1,070 = 177,484	
Area E - Elphinstone										337,945	- 40,391 =	297,554	
Area F - West Howe Sound										240,222	- 38,508 =	201,714	
Member Municipalities													
District of Sechelt										578,821	- 3,021 =	575,800	
Town of Gibsons										240,301	- 1,352 =	238,949	
shíshálh Nation Government District										29,059	- =	29,059	
Net Taxes Levied	28,029	35,797	38,438	39,925	40,465	540	1.35%	100.00%					
Limit by law										2,242,008	- 40,465	- 167,761 = 2,033,782	

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

	2021	2022	2023	2024	2025
Residential [01]	1.77	1.77	1.71	1.79	-
Utilities [02]	6.19	6.19	6.00	6.25	-
Major Industry [04]	6.01	6.01	5.83	6.07	-
Light Industry [05]	6.01	6.01	5.83	6.07	-
Business and Other [06]	4.33	4.33	4.20	4.37	-
Managed Forest Land [07]	5.30	5.31	5.14	5.36	-
Rec/Non Profit [08]	1.77	1.77	1.71	1.79	-
Farm [09]	1.77	1.77	1.71	1.78	-

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

Grants in Aid - Area D
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Actuals

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Budget

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Revenues

Tax Requisitions	39,924	39,925	40,465	40,491	40,511	40,511	40,511
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	21	-	-	-	-	-	-
Total Revenues	39,946	39,925	40,465	40,491	40,511	40,511	40,511

Expenses

Administration	2,580	2,575	2,062	2,062	2,062	2,062	2,062
Wages and Benefits	498	905	941	967	987	987	987
Operating	34,326	36,705	37,462	37,462	37,462	37,462	37,462
Total Expenses	37,404	40,185	40,465	40,491	40,511	40,511	40,511

Other

Prior Year (Surplus)/Deficit	(260)	(260)	-	-	-	-	-
Total Other	(260)	(260)	-	-	-	-	-

Grants in Aid - Area D (Surplus)/Deficit:
(2,802)
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour										340,105	- 47,651 =	292,454	
Area B - Halfmoon Bay										256,536	- 35,769 =	220,767	
Area D - Roberts Creek										219,019	- 41,535 =	177,484	
Area E - Elphinstone	26,508	27,934	28,666	29,246	29,552	306	1.05%	100.00%		337,945	- 29,552	- 10,839 = 297,554	
Area F - West Howe Sound										240,222	- 38,508 =	201,714	
Member Municipalities													
District of Sechelt										578,821	- 3,021 =	575,800	
Town of Gibsons										240,301	- 1,352 =	238,949	
shíshálh Nation Government District										29,059	- =	29,059	
Net Taxes Levied	26,508	27,934	28,666	29,246	29,552	306	1.05%	100.00%					
Limit by law										2,242,008	- 29,552	- 178,674 = 2,033,782	

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

	2021	2022	2023	2024	2025
Residential [01]	2.21	1.80	1.65	.86	-
Utilities [02]	7.75	6.29	5.76	3.01	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.53	6.11	5.60	2.92	-
Business and Other [06]	5.43	4.40	4.03	2.10	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.21	1.80	1.65	.86	-

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

Grants In Aid - Area E

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Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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2025

2026

2027

2028

2029

Revenues

Tax Requisitions	29,244	29,246	29,552	29,578	29,598	29,598	29,598
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	16	-	-	-	-	-	-
Total Revenues	29,261	29,246	29,552	29,578	29,598	29,598	29,598

Expenses

Administration	2,076	2,078	1,619	1,619	1,619	1,619	1,619
Wages and Benefits	498	905	941	967	987	987	987
Operating	26,461	28,472	26,992	26,992	26,992	26,992	26,992
Total Expenses	29,035	31,455	29,552	29,578	29,598	29,598	29,598

Other

Prior Year (Surplus)/Deficit	(2,209)	(2,209)	-	-	-	-	-
Total Other	(2,209)	(2,209)	-	-	-	-	-

Grants In Aid - Area E (Surplus)/Deficit:	(2,435)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour									340,105	- 47,651 =	292,454			
Area B - Halfmoon Bay									256,536	- 35,769 =	220,767			
Area D - Roberts Creek									219,019	- 41,535 =	177,484			
Area E - Elphinstone									337,945	- 40,391 =	297,554			
Area F - West Howe Sound	26,597	23,616	28,383	29,138	29,345	207	0.71%	100.00%	240,222	- 29,345	- 9,163	=	201,714	
Member Municipalities														
District of Sechelt									578,821	- 3,021 =	575,800			
Town of Gibsons									240,301	- 1,352 =	238,949			
shíshálh Nation Government District									29,059	- =	29,059			
Net Taxes Levied	26,597	23,616	28,383	29,138	29,345	207	0.71%	100.00%						
Limit by law									2,242,008	- 29,345	- 178,881	=	2,033,782	

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

	2021	2022	2023	2024	2025
Residential [01]	1.27	.91	1.02	1.01	-
Utilities [02]	4.43	3.18	3.57	3.54	-
Major Industry [04]	4.30	3.09	3.46	3.44	-
Light Industry [05]	4.30	3.09	3.46	3.44	-
Business and Other [06]	3.10	2.23	2.50	2.48	-
Managed Forest Land [07]	3.80	2.73	3.06	3.04	-
Rec/Non Profit [08]	1.27	.91	1.02	1.01	-
Farm [09]	1.27	.91	1.02	1.01	-

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

Grants In Aid - Area F

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Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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2026

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Revenues

Tax Requisitions	29,136	29,138	29,345	29,371	29,391	29,391	29,391
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	16	-	-	-	-	-	-
Total Revenues	29,153	29,138	29,345	29,371	29,391	29,391	29,391

Expenses

Administration	2,148	2,144	1,598	1,598	1,598	1,598	1,598
Wages and Benefits	498	905	941	967	987	987	987
Operating	26,337	28,095	26,806	26,806	26,806	26,806	26,806
Total Expenses	28,983	31,144	29,345	29,371	29,391	29,391	29,391

Other

Prior Year (Surplus)/Deficit	(2,007)	(2,006)	-	-	-	-	-
Total Other	(2,007)	(2,006)	-	-	-	-	-

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

(2,177)	-	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	18,204	30,535	46,941	48,675	50,924	2,249	4.62%	23.65%
Area B - Halfmoon Bay	16,319	25,566	40,085	40,321	42,183	1,862	4.62%	19.59%
Area D - Roberts Creek	12,774	19,312	30,496	30,668	32,084	1,416	4.62%	14.90%
Area E - Elphinstone	9,641	14,837	23,691	46,697	48,854	2,157	4.62%	22.69%
Area F - West Howe Sound	16,929	24,803	37,896	39,471	41,295	1,824	4.62%	19.18%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	73,866	115,053	179,109	205,832	215,340	9,508	4.62%	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.81	.95	1.36	1.37	-
Utilities [02]	2.82	3.34	4.76	4.80	-
Major Industry [04]	2.74	3.24	4.62	4.66	-
Light Industry [05]	2.74	3.24	4.62	4.66	-
Business and Other [06]	1.97	2.34	3.33	3.36	-
Managed Forest Land [07]	2.42	2.86	4.08	4.11	-
Rec/Non Profit [08]	.81	.95	1.36	1.37	-
Farm [09]	.81	.95	1.36	1.37	-

Electoral Area Services - UBCM/AVICC

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Actuals

Amended
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Revenues

Tax Requisitions	205,836	205,832	215,340	217,483	219,083	219,083	219,083
Investment Income	4	-	-	-	-	-	-
Internal Recoveries	107	-	-	-	-	-	-
Other Revenue	1,084	-	-	-	-	-	-
Total Revenues	207,031	205,832	215,340	217,483	219,083	219,083	219,083

Expenses

Administration	13,872	13,868	14,371	14,371	14,371	14,371	14,371
Wages and Benefits	111,692	154,198	163,203	165,346	166,946	166,946	166,946
Operating	35,268	37,766	37,766	37,766	37,766	37,766	37,766
Total Expenses	160,832	205,832	215,340	217,483	219,083	219,083	219,083

Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:	(46,199)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	3,450		3,669	4,393	3,774	(619) (14.09%)	23.65%
Area B - Halfmoon Bay	3,093		3,133	3,639	3,126	(513) (14.10%)	19.59%
Area D - Roberts Creek	2,421		2,384	2,768	2,378	(390) (14.09%)	14.90%
Area E - Elphinstone	1,827		1,852	4,214	3,620	(594) (14.10%)	22.69%
Area F - West Howe Sound	3,209		2,962	3,562	3,060	(502) (14.09%)	19.18%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	14,000		14,000	18,575	15,958	(2,617) (14.09%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.15	-	.11	.12	-
Utilities [02]	.53	-	.37	.43	-
Major Industry [04]	.52	-	.36	.42	-
Light Industry [05]	.52	-	.36	.42	-
Business and Other [06]	.37	-	.26	.30	-
Managed Forest Land [07]	.46	-	.32	.37	-
Rec/Non Profit [08]	.15	-	.11	.12	-
Farm [09]	.15	-	.11	.12	-

Electoral Area Services - Elections

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Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	18,576	18,575	15,958	76,367	15,958	15,958	15,958
Other Revenue	-	-	-	18,000	-	-	-
Total Revenues	18,576	18,575	15,958	94,367	15,958	15,958	15,958

Expenses

Administration	4,572	4,575	1,958	1,958	1,958	1,958	1,958
Wages and Benefits	-	-	-	89,297	-	-	-
Operating	-	-	30,000	34,043	-	-	30,000
Total Expenses	4,572	4,575	31,958	125,298	1,958	1,958	31,958

Other

Transfer to/(from) Reserves	14,004	14,000	(16,000)	(30,931)	14,000	14,000	(16,000)
Total Other	14,004	14,000	(16,000)	(30,931)	14,000	14,000	(16,000)

Electoral Area Services - Elections (Surplus)/Deficit:

- - - - -

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

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Actuals

Amended
Budget

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Revenues

Investment Income	1	-	-	-	-	-	-
Internal Recoveries	68,282	68,238	105,803	108,427	110,388	110,388	110,388
Total Revenues	68,283	68,238	105,803	108,427	110,388	110,388	110,388

Expenses

Wages and Benefits	46,207	57,858	95,423	98,047	100,008	100,008	100,008
Operating	5,355	10,380	10,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	51,562	68,238	105,803	108,427	110,388	110,388	110,388

Other

Unfunded Amortization	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-

Corporate Sustainability Services (Surplus)/Deficit:

(16,721)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	14,233	27,097	24,868	29,769	34,468	4,699	15.78%	14.44%
Area B - Halfmoon Bay	12,759	22,688	21,236	24,659	28,552	3,893	15.79%	11.96%
Area D - Roberts Creek	9,987	17,138	16,156	18,756	21,716	2,960	15.78%	9.09%
Area E - Elphinstone	7,538	13,167	12,551	28,559	33,067	4,508	15.78%	13.85%
Area F - West Howe Sound	13,236	22,010	20,077	24,140	27,950	3,810	15.78%	11.71%
Member Municipalities								
District of Sechelt	26,593	47,740	46,983	52,961	61,321	8,360	15.79%	25.68%
Town of Gibsons	12,325	21,040	20,421	23,706	27,447	3,741	15.78%	11.49%
shíshálh Nation Government District	2,051	3,422	3,079	3,676	4,256	580	15.78%	1.78%
Net Taxes Levied	98,723	174,302	165,370	206,227	238,777	32,550	15.78%	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.63	.85	.72	.84	-
Utilities [02]	2.20	2.96	2.52	2.94	-
Major Industry [04]	2.14	2.88	2.45	2.85	-
Light Industry [05]	2.14	2.88	2.45	2.85	-
Business and Other [06]	1.54	2.07	1.77	2.05	-
Managed Forest Land [07]	1.89	2.54	2.16	2.52	-
Rec/Non Profit [08]	.63	.85	.72	.84	-
Farm [09]	.63	.85	.72	.84	-

Regional Sustainability Services

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Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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2027

2028

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Revenues

Tax Requisitions	206,232	206,227	238,777	243,712	247,398	247,398	247,398
Government Transfers	12,398	510,000	42,120	-	-	-	-
Investment Income	4	-	-	-	-	-	-
Internal Recoveries	106	-	-	-	-	-	-
Total Revenues	218,740	716,227	280,897	243,712	247,398	247,398	247,398

Expenses

Administration	23,952	23,953	46,732	46,732	46,732	46,732	46,732
Wages and Benefits	162,809	169,639	221,530	184,345	188,031	188,031	188,031
Operating	125,552	549,063	12,635	12,635	12,635	12,635	12,635
Total Expenses	312,313	742,655	280,897	243,712	247,398	247,398	247,398

Other

Transfer to/(from) Reserves	(2,792)	(18,928)	-	-	-	-	-
Transfer to/(from) Appropriated Surplus	(750)	(7,500)	-	-	-	-	-
Total Other	(3,542)	(26,428)	-	-	-	-	-

Regional Sustainability Services (Surplus)/Deficit:

90,031

-

-

-

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-

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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.



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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	5,394		(6,514)	16		(16) (100.00%)	14.44%
Area B - Halfmoon Bay	4,836		(5,563)	14		(14) (100.00%)	11.96%
Area D - Roberts Creek	3,785		(4,232)	10		(10) (100.00%)	9.09%
Area E - Elphinstone	2,857		(3,288)	16		(16) (100.00%)	13.85%
Area F - West Howe Sound	5,017		(5,259)	13		(13) (100.00%)	11.71%
Member Municipalities							
District of Sechelt	10,079		(12,307)	29		(29) (100.00%)	25.68%
Town of Gibsons	4,671		(5,350)	13		(13) (100.00%)	11.49%
shíshálh Nation Government District	777		(806)	2		(2) (100.00%)	1.78%
Net Taxes Levied	37,417		(43,320)	113		(113) (100.00%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.24	-	(.19)	-	-
Utilities [02]	.84	-	(.66)	-	-
Major Industry [04]	.81	-	(.64)	-	-
Light Industry [05]	.81	-	(.64)	-	-
Business and Other [06]	.58	-	(.46)	-	-
Managed Forest Land [07]	.72	-	(.57)	-	-
Rec/Non Profit [08]	.24	-	(.19)	-	-
Farm [09]	.24	-	(.19)	-	-

Feasibility Studies - Regional

150

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

108

113

-

-

-

-

-

Total Revenues

108

113

-

-

-

-

-

Expenses

Administration

108

113

-

-

-

-

-

Wages and Benefits

-

-

-

-

-

-

-

Total Expenses

108

113

-

-

-

-

-

Feasibility Studies - Regional (Surplus)/Deficit:

-

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour					38,723	38,723	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					38,723	38,723	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
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

151

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

-

-

38,723

1,223

1,223

1,223

1,223

Other Revenue

-

30,000

-

-

-

-

-

Total Revenues

-

30,000

38,723

1,223

1,223

1,223

1,223

Expenses

Administration

-

-

1,223

1,223

1,223

1,223

1,223

Wages and Benefits

-

-

14,062

-

-

-

-

Operating

-

30,000

23,438

-

-

-

-

Total Expenses

-

30,000

38,723

1,223

1,223

1,223

1,223

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	2021	2022	2023	2024	2025	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	26,733	26,142	4,423.35% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied			9,679	591	26,733	26,142	4,423.35% 100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	.35	.02	-
Utilities [02]	-	-	1.22	.07	-
Major Industry [04]	-	-	1.18	.07	-
Light Industry [05]	-	-	1.18	.07	-
Business and Other [06]	-	-	.85	.05	-
Managed Forest Land [07]	-	-	1.04	.06	-
Rec/Non Profit [08]	-	-	.35	.02	-
Farm [09]	-	-	.35	.02	-

Feasibility Studies - Area F
155

Actuals

 Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

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2026

2027

2028

2029

Revenues

Tax Requisitions	588	591	26,733	1,733	1,733	1,733	1,733
Government Transfers	10,000	10,000	-	-	-	-	-
Other Revenue	5,538	30,000	-	-	-	-	-
Total Revenues	16,126	40,591	26,733	1,733	1,733	1,733	1,733

Expenses

Administration	588	591	1,733	1,733	1,733	1,733	1,733
Wages and Benefits	966	-	-	-	-	-	-
Operating	38,169	67,500	-	-	-	-	-
Total Expenses	39,723	68,091	1,733	1,733	1,733	1,733	1,733

Other

Transfer to/(from) Reserves	-	(2,500)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	(25,000)	-	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	25,000	-	-	-	-
Total Other	-	(27,500)	25,000	-	-	-	-

Feasibility Studies - Area F (Surplus)/Deficit:
23,597
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	69,887	90,069	118,047	119,803	127,104	7,301	6.09%
Area B - Halfmoon Bay	62,651	75,412	100,804	99,240	105,287	6,047	6.09%
Area D - Roberts Creek	49,040	56,964	76,689	75,481	80,081	4,600	6.09%
Area E - Elphinstone	37,014	43,766	59,577	114,935	121,939	7,004	6.09%
Area F - West Howe Sound	64,993	73,161	95,301	97,150	103,070	5,920	6.09%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	10,071	11,376	14,614	14,794	15,696	902	6.10%
Net Taxes Levied	293,655	350,748	465,032	521,404	553,177	31,773	6.09%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	3.09	2.81	3.42	3.37	-
Utilities [02]	10.82	9.85	11.97	11.81	-
Major Industry [04]	10.51	9.57	11.63	11.47	-
Light Industry [05]	10.51	9.57	11.63	11.47	-
Business and Other [06]	7.58	6.89	8.38	8.27	-
Managed Forest Land [07]	9.28	8.44	10.26	10.12	-
Rec/Non Profit [08]	3.09	2.81	3.42	3.37	-
Farm [09]	3.09	2.81	3.42	3.37	-

Bylaw Enforcement

200

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	521,400	521,404	553,177	564,872	573,636	573,725	573,816
User Fees & Service Charges	2,420	513	513	513	513	513	513
Investment Income	9	-	-	-	-	-	-
Internal Recoveries	250	-	-	-	-	-	-
Other Revenue	1,350	-	-	-	-	-	-
Total Revenues	525,429	521,917	553,690	565,385	574,149	574,238	574,329

Expenses

Administration	75,768	75,770	77,864	77,864	77,864	77,864	77,864
Wages and Benefits	361,424	392,636	422,172	433,781	442,458	442,458	442,458
Operating	56,513	89,011	54,154	54,240	54,327	54,416	54,507
Amortization of Tangible Capital Assets	6,444	6,439	6,439	6,439	6,439	6,439	6,439
Total Expenses	500,149	563,856	560,629	572,324	581,088	581,177	581,268

Other

Transfer to/(from) Reserves	-	(35,000)	-	-	-	-	-
Transfer to/(from) Other Funds	-	(500)	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	(6,444)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)
Total Other	(6,444)	(41,939)	(6,939)	(6,939)	(6,939)	(6,939)	(6,939)

Bylaw Enforcement (Surplus)/Deficit:

(31,724)

-

-

-

-

-

-

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 Electoral Area 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	2021	2022	2023	2024	2025	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	46,811	46,811	51,831	51,307	51,307		

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

	2021	2022	2023	2024	2025
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

- - - - -

Total Revenues

- - - - -

Expenses

Administration

156 159 155 155 155 155 155

Wages and Benefits

3,594 1,037 1,079 1,109 1,131 1,131 1,131

Total Expenses

3,750 1,196 1,234 1,264 1,286 1,286 1,286

Other

Transfer to/(from) Reserves

(1,200) (1,196) (1,234) (1,264) (1,286) (1,286) (1,286)

Total Other

(1,200) (1,196) (1,234) (1,264) (1,286) (1,286) (1,286)

Halfmoon Bay Smoke Control (Surplus)/Deficit:

2,550 - - - - -

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	2021	2022	2023	2024	2025	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	39,675	39,675	43,921	43,804	43,804		

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

	2021	2022	2023	2024	2025
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

- - - - - - -

User Fees & Service Charges

100 - - - - - -

Total Revenues

100 - - - - - -

Expenses

Administration

156 155 155 155 155 155 155

Wages and Benefits

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

Total Expenses

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

Other

Transfer to/(from) Reserves

(1,188) (1,192) (1,234) (1,264) (1,286) (1,286) (1,286)

Total Other

(1,188) (1,192) (1,234) (1,264) (1,286) (1,286) (1,286)

Roberts Creek Smoke Control (Surplus)/Deficit:

(1,132) - - - - - -

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	400,339	446,526	451,654	504,705	547,458	42,753	8.47%
Area F - West Howe Sound	279,211	312,934	314,164	359,975	390,468	30,493	8.47%
Member Municipalities							
District of Sechelt							
Town of Gibsons	654,814	713,779	736,257	829,979	900,284	70,305	8.47%
shíshálh Nation Government District							
Net Taxes Levied	1,334,364	1,473,239	1,502,075	1,694,660	1,838,210	143,550	8.47%
Limit by law	2,078,229	2,701,357	3,034,204	3,019,058	3,019,058		

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

	2021	2022	2023	2024	2025
Residential [01]	33.46	28.72	25.98	29.36	-
Utilities [02]	117.11	100.52	90.93	102.76	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	113.76	97.65	88.33	99.82	-
Business and Other [06]	81.98	70.37	63.65	71.93	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	33.46	28.72	25.98	29.36	-
Farm [09]	33.45	28.72	25.98	29.36	-

Gibsons & District Fire Protection

210

Actuals Amended Budget Round 2 Budget Financial Plan; Forecast Budget
 2024 2024 2025 2026 2027 2028 2029

Revenues

Tax Requisitions	1,694,664	1,694,660	1,838,210	1,834,783	1,840,910	1,783,513	1,791,048
Government Transfers	17,449	30,000	-	-	-	-	-
Investment Income	23	-	-	4,420	8,992	15,624	3,866
Internal Recoveries	647	-	-	-	-	-	-
Other Revenue	2,422,180	-	-	-	-	-	-
Total Revenues	4,134,963	1,724,660	1,838,210	1,839,203	1,849,902	1,799,137	1,794,914

Expenses

Administration	134,436	134,435	134,959	134,959	134,959	134,959	134,959
Wages and Benefits	787,241	740,722	811,328	800,801	816,718	816,718	816,718
Operating	617,976	497,742	455,107	455,107	455,107	455,107	455,107
Debt Charges - Interest	12,301	46,421	75,630	73,402	85,409	84,611	19,833
Amortization of Tangible Capital Assets	209,868	198,969	198,969	198,969	198,969	198,969	198,969
Total Expenses	1,761,822	1,618,289	1,675,993	1,663,238	1,691,162	1,690,364	1,625,586

Other

Capital Expenditures	196,034	2,138,092	1,436,100	63,400	1,800	107,700	58,500
Proceeds from Long Term Debt	-	(1,499,500)	(661,100)	-	-	-	-
Debt Principal Repayment	62,697	67,783	199,859	208,424	257,838	200,484	60,611
Transfer to/(from) Reserves	263,875	(378,987)	(580,673)	103,110	98,071	(442)	249,186
Transfer to/(from) Appropriated Surplus	2,291,918	-	(33,000)	-	-	-	-
Transfer to/(from) Other Funds	-	(22,048)	-	-	-	-	-
Unfunded Amortization	(209,868)	(198,969)	(198,969)	(198,969)	(198,969)	(198,969)	(198,969)
Total Other	2,604,656	106,371	162,217	175,965	158,740	108,773	169,328

Gibsons & District Fire Protection (Surplus)/Deficit:	231,515	-	-	-	-	-	-
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Capital Project Summary

Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1251	GVFD-Emergency Generator	7,628	150,000	-	-	-	-	-
CP1331	Pumper Apparatus Replacement	164,582	1,699,500	-	-	-	-	-
CP1332	Capital Renewal (GDVFD)	15,830	279,588	741,996	-	-	-	-
CP1407	Fire Department Continuous Improvement (Capital)-GDVFD	7,995	9,000	-	-	-	-	-
CP1421	Rescue Apparatus	-	-	661,104	-	-	-	-
CP1435	HVAC Heat Pump	-	-	33,000	-	-	-	-
Capital Projects Total:		196,035	2,138,088	1,436,100				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	618,146	707,786	788,256	853,549	889,281	35,732	4.19%	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	618,146	707,786	788,256	853,549	889,281	35,732	4.19%	100.00%
Limit by law	2,941,206	2,941,206	3,253,577	3,247,268	3,247,268			

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

	2021	2022	2023	2024	2025
Residential [01]	40.29	35.82	36.02	39.08	-
Utilities [02]	141.02	125.36	126.09	136.79	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	98.71	87.75	88.26	95.75	-
Managed Forest Land [07]	120.87	107.45	108.07	117.25	-
Rec/Non Profit [08]	40.29	35.82	36.02	39.08	-
Farm [09]	40.29	35.82	36.02	39.07	-

Roberts Creek Fire Protection
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Actuals
**Amended
Budget**
Round 2 Budget
Financial Plan; Forecast Budget
2024
2024
2025
2026
2027
2028
2029
Revenues

Tax Requisitions	853,548	853,549	889,281	880,139	882,375	856,577	860,773
Government Transfers	27,538	30,000	-	-	-	-	-
Investment Income	11	-	-	-	-	-	-
Internal Recoveries	300	-	-	-	-	-	-
Other Revenue	17,537	-	-	-	-	-	-
Total Revenues	898,934	883,549	889,281	880,139	882,375	856,577	860,773

Expenses

Administration	65,124	65,122	72,116	72,116	72,116	72,116	72,116
Wages and Benefits	284,915	284,080	317,703	304,606	310,675	310,675	310,675
Operating	353,424	347,222	316,010	264,010	264,010	264,010	264,010
Debt Charges - Interest	5,680	6,479	4,650	2,737	368	-	-
Amortization of Tangible Capital Assets	117,533	112,423	112,423	112,423	112,423	112,423	112,423
Total Expenses	826,676	815,326	822,902	755,892	759,592	759,224	759,224

Other

Capital Expenditures	30,859	227,300	47,500	244,500	22,800	81,100	991,200
Debt Principal Repayment	28,950	31,297	33,126	35,040	29,543	-	-
Transfer to/(from) Reserves	155,727	(80,451)	98,176	(42,870)	182,863	128,676	(777,228)
Transfer to/(from) Other Funds	2,500	2,500	-	-	-	-	-
Unfunded Amortization	(117,533)	(112,423)	(112,423)	(112,423)	(112,423)	(112,423)	(112,423)
Total Other	100,503	68,223	66,379	124,247	122,783	97,353	101,549

Roberts Creek Fire Protection (Surplus)/Deficit:
28,245
-
-
-
-
-
-

Capital Project Summary

Roberts Creek Fire Protection

212

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1333	Capital Renewal (RCVFD)	21,572	216,696	47,496	-	-	-	-
CP1395	Asphalt Replacement	9,287	10,596	-	-	-	-	-
Capital Projects Total:		30,859	227,292	47,496				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	670,730	981,823	825,448	901,097	955,969	54,872	6.09%	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	670,730	981,823	825,448	901,097	955,969	54,872	6.09%	100.00%
Limit by law	1,558,093	1,558,093	1,730,846	1,702,777	1,702,777			

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

	2021	2022	2023	2024	2025
Residential [01]	46.94	48.34	36.58	40.54	-
Utilities [02]	164.28	169.18	128.04	141.89	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	159.59	164.34	124.38	137.84	-
Business and Other [06]	115.00	118.42	89.63	99.32	-
Managed Forest Land [07]	140.82	145.01	109.75	121.62	-
Rec/Non Profit [08]	46.94	48.34	36.58	40.54	-
Farm [09]	46.87	48.29	36.55	40.50	-

Halfmoon Bay Fire Protection

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Actuals

Amended Budget

Round 2 Budget

Financial Plan; Forecast Budget

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2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	901,092	901,097	955,969	947,415	954,324	912,723	891,465
Government Transfers	4,088	34,840	-	-	-	-	-
User Fees & Service Charges	100	-	-	-	-	-	-
Investment Income	11	-	-	1,837	3,737	3,550	-
Internal Recoveries	312	-	-	-	-	-	-
Other Revenue	21,243	-	-	-	-	-	-
Total Revenues	926,846	935,937	955,969	949,252	958,061	916,273	891,465

Expenses

Administration	76,920	76,922	93,407	93,407	93,407	93,407	93,407
Wages and Benefits	265,675	304,032	334,768	322,137	328,555	328,555	328,555
Operating	292,659	553,185	248,776	248,776	248,776	248,776	248,776
Debt Charges - Interest	12,754	23,407	37,025	33,324	29,041	26,490	-
Amortization of Tangible Capital Assets	102,501	96,892	96,892	96,892	96,892	96,892	96,892
Total Expenses	750,509	1,054,438	810,868	794,536	796,671	794,120	767,630

Other

Capital Expenditures	-	655,100	166,300	14,700	139,600	903,200	267,200
Proceeds from Long Term Debt	-	(623,200)	-	-	-	(848,000)	-
Debt Principal Repayment	56,090	60,519	117,307	122,844	125,358	81,878	-
Transfer to/(from) Reserves	211,289	(96,307)	(41,614)	114,064	(6,676)	81,967	(46,473)
Transfer to/(from) Other Funds	(17,721)	(17,721)	-	-	-	-	-
Unfunded Amortization	(102,501)	(96,892)	(96,892)	(96,892)	(96,892)	(96,892)	(96,892)
Total Other	147,157	(118,501)	145,101	154,716	161,390	122,153	123,835

Halfmoon Bay Fire Protection (Surplus)/Deficit:	(29,180)	-	-	-	-	-	-
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Capital Project Summary

Halfmoon Bay Fire Protection

216

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1335	Capital Renewal (HBVFD)	-	31,896	148,296	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	-	623,196	-	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	-	-	18,000	-	-	-	-
Capital Projects Total:			655,092	166,296				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	165,134	224,320	222,712	241,359	258,202	16,843	6.98%
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	165,134	224,320	222,712	241,359	258,202	16,843	6.98%
Limit by law	244,035	385,033	402,371	404,483	404,483		

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

	2021	2022	2023	2024	2025
Residential [01]	84.04	78.31	74.05	79.61	-
Utilities [02]	294.13	274.09	259.17	278.62	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	205.89	191.86	181.42	195.03	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	84.04	78.31	74.05	79.61	-
Farm [09]	-	-	-	-	-

Egmont Fire Protection

218

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	241,356	241,359	258,202	268,201	269,790	269,790	269,790
Government Transfers	21,629	45,366	-	-	-	-	-
Investment Income	3,184	3,184	3,445	3,717	-	-	-
Internal Recoveries	105	-	-	-	-	-	-
Total Revenues	266,274	289,909	261,647	271,918	269,790	269,790	269,790

Expenses

Administration	28,128	28,126	30,292	30,292	30,292	30,292	30,292
Wages and Benefits	88,634	108,799	112,418	119,857	122,245	122,245	122,245
Operating	83,217	128,061	87,253	87,253	87,253	87,253	87,253
Debt Charges - Interest	4,884	4,880	4,880	2,440	-	-	-
Amortization of Tangible Capital Assets	14,412	14,414	14,414	14,414	14,414	14,414	14,414
Total Expenses	219,275	284,280	249,257	254,256	254,204	254,204	254,204

Other

Capital Expenditures	-	-	109,100	-	87,700	23,400	39,000
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	6,540	6,543	6,804	7,076	-	-	-
Transfer to/(from) Reserves	13,500	13,500	(89,100)	25,000	(57,700)	6,600	(9,000)
Unfunded Amortization	(14,412)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other	5,628	5,629	12,390	17,662	15,586	15,586	15,586

Egmont Fire Protection (Surplus)/Deficit:

(41,371)

-

-

-

-

-

-

Capital Project Summary

Egmont Fire Protection

218

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1418 Capital Renewal (EDVFD)

-

-

109,104

-

-

-

-

Capital Projects Total:

109,104

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	58,389	69,617	64,608	69,350	69,340	(10) (0.01%)	14.44%
Area B - Halfmoon Bay	52,343	58,289	55,171	57,446	57,439	(7) (0.01%)	11.96%
Area D - Roberts Creek	40,971	44,029	41,973	43,693	43,687	(6) (0.01%)	9.09%
Area E - Elphinstone	30,924	33,828	32,607	66,532	66,522	(10) (0.02%)	13.85%
Area F - West Howe Sound	54,300	56,548	52,159	56,236	56,229	(7) (0.01%)	11.71%
Member Municipalities							
District of Sechelt	109,097	122,651	122,061	123,379	123,362	(17) (0.01%)	25.68%
Town of Gibsons	50,563	54,056	53,055	55,225	55,217	(8) (0.01%)	11.49%
shíshálh Nation Government District	8,414	8,793	7,998	8,564	8,563	(1) (0.01%)	1.78%
Net Taxes Levied	405,002	447,811	429,633	480,425	480,359	(66) (0.01%)	100.00%
Limit by law	1,311,494	1,311,494	1,460,722	1,569,406	1,569,406		

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

	2021	2022	2023	2024	2025
Residential [01]	2.58	2.18	1.87	1.95	-
Utilities [02]	9.04	7.61	6.55	6.84	-
Major Industry [04]	8.78	7.40	6.37	6.64	-
Light Industry [05]	8.78	7.40	6.37	6.64	-
Business and Other [06]	6.33	5.33	4.59	4.79	-
Managed Forest Land [07]	7.75	6.53	5.62	5.86	-
Rec/Non Profit [08]	2.58	2.18	1.87	1.95	-
Farm [09]	2.58	2.17	1.87	1.95	-

Emergency Telephone - 911

220

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	480,420	480,425	480,359	493,706	496,296	496,296	496,296
Government Transfers	-	45,000	10,634	-	-	-	-
User Fees & Service Charges	19,800	-	-	-	-	-	-
Investment Income	7	-	-	-	-	-	-
Internal Recoveries	190	-	-	-	-	-	-
Other Revenue	13,750	5,400	5,400	5,400	5,400	5,400	5,400
Total Revenues	514,167	530,825	496,393	499,106	501,696	501,696	501,696

Expenses

Administration	36,624	36,620	35,995	35,995	35,995	35,995	35,995
Wages and Benefits	27,301	30,865	31,853	32,704	33,358	33,358	33,358
Operating	295,311	353,540	318,745	320,607	322,543	322,543	322,543
Amortization of Tangible Capital Assets	7,548	67,536	67,536	67,536	67,536	67,536	67,536
Total Expenses	366,784	488,561	454,129	456,842	459,432	459,432	459,432

Other

Capital Expenditures	43,771	590,579	-	-	-	-	-
Transfer to/(from) Reserves	73,814	(480,779)	109,800	109,800	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus	(22,609)	-	-	-	-	-	-
Unfunded Amortization	(7,548)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other	87,428	42,264	42,264	42,264	42,264	42,264	42,264

Emergency Telephone - 911 (Surplus)/Deficit:

(59,955)

-

-

-

-

-

-

Capital Project Summary

Emergency Telephone - 911

220

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1006 Chapman Creek Radio Tower	20,073	467,640	-	-	-	-	-
CP1236 Radio Tower Capital Project Consulting Services	17,870	56,292	-	-	-	-	-
CP1237 911 Emergency Communications Equipment Upgrade	5,828	66,648	-	-	-	-	-
Capital Projects Total:	43,771	590,580					

222 Sunshine Coast Emergency Planning



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	45,511	62,206	71,595	84,964	94,107	9,143	10.76%	14.44%
Area B - Halfmoon Bay	40,799	52,083	61,137	70,380	77,954	7,574	10.76%	11.96%
Area D - Roberts Creek	31,935	39,342	46,512	53,531	59,291	5,760	10.76%	9.09%
Area E - Elphinstone	24,104	30,227	36,133	81,511	90,283	8,772	10.76%	13.85%
Area F - West Howe Sound	42,324	50,528	57,800	68,898	76,312	7,414	10.76%	11.71%
Member Municipalities								
District of Sechelt	85,036	109,595	135,261	151,157	167,423	16,266	10.76%	25.68%
Town of Gibsons	39,412	48,301	58,793	67,659	74,939	7,280	10.76%	11.49%
shíshálh Nation Government District	6,558	7,857	8,863	10,492	11,621	1,129	10.76%	1.78%
Net Taxes Levied	315,679	400,140	476,095	588,592	651,931	63,339	10.76%	100.00%
Limit by law	1,873,563	1,873,563	2,086,746	2,242,008	2,242,008			

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

	2021	2022	2023	2024	2025
Residential [01]	2.01	1.94	2.07	2.39	-
Utilities [02]	7.05	6.80	7.26	8.38	-
Major Industry [04]	6.85	6.61	7.05	8.14	-
Light Industry [05]	6.85	6.61	7.05	8.14	-
Business and Other [06]	4.93	4.76	5.08	5.86	-
Managed Forest Land [07]	6.04	5.83	6.22	7.18	-
Rec/Non Profit [08]	2.01	1.94	2.07	2.39	-
Farm [09]	2.01	1.94	2.07	2.39	-

Sunshine Coast Emergency Planning

222

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	588,588	609,092	651,931	686,147	673,939	673,939	673,939
Government Transfers	395,693	903,933	749,358	541,488	398,333	398,333	398,333
Investment Income	15	-	-	-	-	-	-
Internal Recoveries	425	-	-	-	-	-	-
Other Revenue	501	-	-	-	-	-	-

Total Revenues	985,222	1,513,025	1,401,289	1,227,635	1,072,272	1,072,272	1,072,272
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Expenses

Administration	88,464	88,468	160,351	160,351	160,351	160,351	160,351
Wages and Benefits	624,344	768,222	830,948	813,133	821,425	821,425	821,425
Operating	345,334	659,498	337,740	229,151	65,496	65,496	65,496
Amortization of Tangible Capital Assets	10,305	11,281	11,281	11,281	11,281	11,281	11,281

Total Expenses	1,068,447	1,527,469	1,340,320	1,213,916	1,058,553	1,058,553	1,058,553
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Other

Capital Expenditures	2,077	60,750	47,250	-	-	-	-
Transfer to/(from) Reserves	32,757	(45,000)	25,000	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus	(8,000)	(56,000)	-	-	-	-	-
Prior Year (Surplus)/Deficit	37,088	37,087	-	-	-	-	-
Unfunded Amortization	(10,305)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)

Total Other	53,617	(14,444)	60,969	13,719	13,719	13,719	13,719
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Sunshine Coast Emergency Planning (Surplus)/Deficit:	136,842	-	-	-	-	-	-
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Capital Project Summary

Sunshine Coast Emergency Planning

222

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1411 EOC Tower Equipment & Training	2,077	13,500	-	-	-	-	-
CP1413 2024-2026 Firesmart Community Funding & Supports (Capital)	-	47,256	47,256	-	-	-	-
Capital Projects Total:	2,077	60,756	47,256				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	14,542	15,490	16,330	13,275	13,790	515	3.88%	26.73%
Area D - Roberts Creek	11,383	11,700	12,424	10,097	10,489	392	3.88%	20.33%
Area E - Elphinstone	8,591	8,989	9,651	15,374	15,971	597	3.88%	30.96%
Area F - West Howe Sound	10,492	10,164	10,639	8,932	9,279	347	3.88%	17.99%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	2,338	2,337	2,367	1,979	2,056	77	3.89%	3.99%
Net Taxes Levied	47,346	48,680	51,411	49,656	51,584	1,928	3.88%	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

	2021	2022	2023	2024	2025
Residential [01]	.72	.58	.55	.45	-
Utilities [02]	2.51	2.02	1.94	1.58	-
Major Industry [04]	2.44	1.97	1.88	1.53	-
Light Industry [05]	2.44	1.97	1.88	1.53	-
Business and Other [06]	1.76	1.42	1.36	1.11	-
Managed Forest Land [07]	2.15	1.73	1.66	1.35	-
Rec/Non Profit [08]	.72	.58	.55	.45	-
Farm [09]	.72	.58	.55	.45	-

Animal Control

290

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	49,656	49,656	51,584	53,099	54,243	54,298	54,354
User Fees & Service Charges	31,420	32,488	32,488	32,488	32,488	32,488	32,488
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	40	-	-	-	-	-	-
Total Revenues	81,117	82,144	84,072	85,587	86,731	86,786	86,842

Expenses

Administration	11,268	11,265	9,964	9,964	9,964	9,964	9,964
Wages and Benefits	31,200	49,929	53,110	54,572	55,662	55,662	55,662
Operating	15,962	20,950	20,998	21,051	21,105	21,160	21,216
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	58,430	82,144	84,072	85,587	86,731	86,786	86,842

Other

Capital Expenditures	-	100,000	-	-	-	-	-
Transfer to/(from) Reserves	-	(100,000)	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-

Animal Control (Surplus)/Deficit:	(22,687)	-	-	-	-	-	-
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Capital Project Summary

Animal Control	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
290	2024	2024	2025	2026	2027	2028	2029
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: SCR D Bylaw 1084 - Keats Island Dog Control

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

Requisitions	2021	2022	2023	2024	2025	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	267	256	275	330	2,716	2,386	723.03%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	267	256	275	330	2,716	2,386	723.03%
Limit by law	15,714	15,714	15,979	16,114	16,114		

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

	2021	2022	2023	2024	2025
Residential [01]	.17	.11	.12	.14	-
Utilities [02]	.58	.40	.42	.50	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	.41	.28	.29	.35	-
Managed Forest Land [07]	.50	.34	.36	.43	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.17	.11	.12	.14	-

Keats Island Dog Control

291

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

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2027

2028

2029

Revenues

Tax Requisitions	336	330	2,716	2,759	2,791	2,791	2,791
User Fees & Service Charges	-	350	350	350	350	350	350
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	338	680	3,066	3,109	3,141	3,141	3,141

Expenses

Administration	240	235	197	197	197	197	197
Wages and Benefits	-	1,509	1,569	1,612	1,644	1,644	1,644
Operating	8	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses	248	3,044	3,066	3,109	3,141	3,141	3,141

Other

Prior Year (Surplus)/Deficit	(2,364)	(2,364)	-	-	-	-	-
Total Other	(2,364)	(2,364)	-	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:	(2,454)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	432,902	471,275	512,294	567,963	590,358	22,395	3.94%
Area D - Roberts Creek	338,852	355,987	389,742	431,989	449,023	17,034	3.94%
Area E - Elphinstone	255,756	273,505	302,777	657,787	683,723	25,936	3.94%
Area F - West Howe Sound	449,083	457,204	484,328	556,000	577,923	21,923	3.94%
Member Municipalities							
District of Sechelt	902,282	991,663	1,133,410	1,219,824	1,267,922	48,098	3.94%
Town of Gibsons	418,183	437,054	492,649	545,998	567,526	21,528	3.94%
shíshálh Nation Government District	69,589	71,091	74,270	84,670	88,009	3,339	3.94%
Net Taxes Levied	2,866,647	3,057,778	3,389,470	4,064,231	4,224,483	160,252	3.94%
Limit by law	5,480,658	5,480,658	6,145,657	6,656,661	6,656,661		

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

	2021	2022	2023	2024	2025
Residential [01]	21.37	17.59	17.38	19.31	-
Utilities [02]	74.79	61.55	60.84	67.60	-
Major Industry [04]	72.65	59.79	59.11	65.67	-
Light Industry [05]	72.65	59.79	59.11	65.67	-
Business and Other [06]	52.35	43.09	42.59	47.32	-
Managed Forest Land [07]	64.10	52.76	52.15	57.94	-
Rec/Non Profit [08]	21.37	17.59	17.38	19.31	-
Farm [09]	21.37	17.59	17.38	19.31	-

Capital Project Summary

Public Transit		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
310								
CP1273	Security Improvements [310]	-	5,604	-	-	-	-	-
CP1392	Transit Vehicle Replacement	-	65,004	-	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	-	-	42,924	-	-	-	-
Capital Projects Total:			70,608	42,924				

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.

Fleet Maintenance

312

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	-	-	-	-	-	-	-
Investment Income	13,004	12,956	14,021	15,128	-	-	-
Gain on Disposal of Tangible Assets	4,683	-	-	-	-	-	-
Internal Recoveries	1,797,221	2,312,780	2,355,163	2,369,014	2,363,181	2,370,186	2,335,270
Other Revenue	10,704	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues	1,825,612	2,334,836	2,378,284	2,393,242	2,372,281	2,379,286	2,344,370

Expenses

Administration	65,484	65,486	83,645	83,645	83,645	83,645	83,645
Wages and Benefits	793,565	850,961	864,719	888,500	906,267	906,267	906,267
Operating	1,122,556	1,432,634	1,354,458	1,354,458	1,354,458	1,354,458	1,354,458
Debt Charges - Interest	26,252	27,005	26,860	15,182	3,401	1,453	-
Amortization of Tangible Capital Assets	48,528	35,630	35,630	35,630	35,630	35,630	35,630
Total Expenses	2,056,385	2,411,716	2,365,312	2,377,415	2,383,401	2,381,453	2,380,000

Other

Capital Expenditures	-	8,603	28,280	-	-	-	-
Proceeds from Sale of TCA	(4,683)	-	-	-	-	-	-
Proceeds from Long Term Debt	(162,000)	-	-	-	-	-	-
Debt Principal Repayment	48,498	50,522	57,940	60,795	33,848	35,797	-
Transfer to/(from) Reserves	(1,209)	(96,491)	(32,949)	(4,669)	(4,669)	2,335	4,669
Transfer to/(from) Other Funds	155,053	(3,884)	(4,669)	(4,669)	(4,669)	(4,669)	(4,669)
Transfer to/(from) Accumulated Surplus	4,683	-	-	-	-	-	-
Unfunded Amortization	(48,528)	(35,630)	(35,630)	(35,630)	(35,630)	(35,630)	(35,630)
Total Other	(8,186)	(76,880)	12,972	15,827	(11,120)	(2,167)	(35,630)

Fleet Maintenance (Surplus)/Deficit:

222,587

-

-

-

-

-

-

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
312								
CP1274	Security Improvements [312]	-	5,604	-	-	-	-	-
CP1275	HVAC Maintenance Safety System	-	3,000	-	-	-	-	-
CP1437	Transit & Fleet Building Enhancements & Space Optimization	-	-	28,284	-	-	-	-
Capital Projects Total:			8,604	28,284				

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Investment Income	11	-	-	-	-	-	-
Internal Recoveries	325,304	560,388	569,953	585,501	595,696	595,696	595,696
Total Revenues	325,315	560,388	569,953	585,501	595,696	595,696	595,696

Expenses

Administration	20,808	20,802	15,491	15,491	15,491	15,491	15,491
Wages and Benefits	367,318	484,199	493,978	509,526	519,721	519,721	519,721
Operating	38,565	55,387	60,484	60,484	60,484	60,484	60,484
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	5,124	-	-	-	-	-	-
Total Expenses	431,815	560,388	569,953	585,501	595,696	595,696	595,696

Other

Capital Expenditures	-	-	17,600	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	(179)	(520)	(17,600)	-	-	-	-
Transfer to/(from) Other Funds	179	520	-	-	-	-	-
Unfunded Amortization	(5,124)	-	-	-	-	-	-
Total Other	(5,124)	-	-	-	-	-	-

Building Maintenance Services (Surplus)/Deficit:	101,376	-	-	-	-	-	-
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Capital Project Summary

Building Maintenance Services

313

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1429 Covered Salt Storage Bin

-

-

17,592

-

-

-

-

Capital Projects Total:

17,592

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.

Mason Road Works Yard

315

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Government Transfers	5,211	15,174	-	-	-	-	-
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	5,959	5,925	54,746	54,961	55,180	55,404	55,632
Total Revenues	11,171	21,099	54,746	54,961	55,180	55,404	55,632

Expenses

Wages and Benefits	3,546	10,535	10,746	10,961	11,180	11,404	11,632
Operating	49,949	76,500	44,000	44,000	44,000	44,000	44,000
Total Expenses	53,495	87,035	54,746	54,961	55,180	55,404	55,632

Other

Capital Expenditures	16,489	44,774	-	-	-	-	-
Transfer to/(from) Other Funds	(10,154)	(62,100)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(48,611)	(48,610)	-	-	-	-	-
Total Other	(42,276)	(65,936)	-	-	-	-	-

Mason Road Works Yard (Surplus)/Deficit:	48	-	-	-	-	-	-
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Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
315		2024	2024	2025	2026	2027	2028	2029
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	16,489	44,772	-	-	-	-	-
Capital Projects Total:		16,489	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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	8,925	12,828	11,245	9,999	11,958	1,959	19.59%	23.65%
Area B - Halfmoon Bay	8,001	10,740	9,603	8,283	9,905	1,622	19.58%	19.59%
Area D - Roberts Creek	6,263	8,113	7,306	6,300	7,534	1,234	19.59%	14.90%
Area E - Elphinstone	4,727	6,233	5,675	9,593	11,472	1,879	19.59%	22.69%
Area F - West Howe Sound	8,300	10,420	9,079	8,109	9,697	1,588	19.58%	19.18%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	36,216	48,334	42,908	42,284	50,566	8,282	19.59%	100.00%
Limit by law	2,777,499	2,777,499	3,037,669	3,484,568	3,484,568			

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

	2021	2022	2023	2024	2025
Residential [01]	.39	.40	.33	.28	-
Utilities [02]	1.38	1.40	1.14	.99	-
Major Industry [04]	1.34	1.36	1.11	.96	-
Light Industry [05]	1.34	1.36	1.11	.96	-
Business and Other [06]	.97	.98	.80	.69	-
Managed Forest Land [07]	1.18	1.20	.98	.85	-
Rec/Non Profit [08]	.39	.40	.33	.28	-
Farm [09]	.39	.40	.33	.28	-

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	2021	2022	2023	2024	2025	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	2,750	2,660	2,505	2,796	2,534	(262) (9.37%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,750	2,660	2,505	2,796	2,534	(262) (9.37%)	100.00%
Limit by law	11,993	11,993	13,678	14,090	14,090		

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

	2021	2022	2023	2024	2025
Residential [01]	3.04	2.22	1.83	1.98	-
Utilities [02]	10.64	7.75	6.40	6.94	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting

322

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

2,796

2,796

2,534

2,534

2,534

2,534

2,534

Total Revenues

2,796

2,796

2,534

2,534

2,534

2,534

2,534

Expenses

Administration

180

176

133

133

133

133

133

Operating

2,182

2,463

2,401

2,401

2,401

2,401

2,401

Total Expenses

2,362

2,639

2,534

2,534

2,534

2,534

2,534

Other

Prior Year (Surplus)/Deficit

156

157

-

-

-

-

-

Total Other

156

157

-

-

-

-

-

Langdale Street Lighting (Surplus)/Deficit:

(278)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	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	2,750	2,445	2,721	2,795	2,534	(261) (9.34%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,750	2,445	2,721	2,795	2,534	(261) (9.34%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	1.92	1.27	1.27	1.30	-
Utilities [02]	6.71	4.44	4.45	4.56	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

2,796

2,795

2,534

2,534

2,534

2,534

2,534

Total Revenues

2,796

2,795

2,534

2,534

2,534

2,534

2,534

Expenses

Administration

180

176

133

133

133

133

133

Operating

2,182

2,463

2,401

2,401

2,401

2,401

2,401

Total Expenses

2,362

2,639

2,534

2,534

2,534

2,534

2,534

Other

Prior Year (Surplus)/Deficit

156

156

-

-

-

-

-

Total Other

156

156

-

-

-

-

-

Granthams Street Lighting (Surplus)/Deficit:

(278)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	550	489	544	559	508	(51)	(9.12%)
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	550	489	544	559	508	(51)	(9.12%)
Limit by law	15,822	15,822	17,984	18,552	18,552		

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

	2021	2022	2023	2024	2025
Residential [01]	.56	.36	.36	.36	-
Utilities [02]	1.95	1.28	1.25	1.25	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.90	1.24	1.21	1.21	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting

326

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions 564 559 508 508 508 508 508

Total Revenues 564 559 508 508 508 508 508

Expenses

Administration 36 35 27 27 27 27 27

Operating 434 493 481 481 481 481 481

Total Expenses 470 528 508 508 508 508 508

Other

Prior Year (Surplus)/Deficit 32 31 - - - - -

Total Other 32 31 - - - - -

Veterans Street Lighting (Surplus)/Deficit: (62) - - - - -

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	275	244	273	280	254	(26) (9.29%)	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	275	244	273	280	254	(26) (9.29%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	6.23	4.22	4.24	4.40	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	276	280	254	254	254	254	254
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Total Revenues	276	280	254	254	254	254	254
----------------	-----	-----	-----	-----	-----	-----	-----

Expenses

Administration	24	18	13	13	13	13	13
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Operating	211	247	241	241	241	241	241
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Total Expenses	235	265	254	254	254	254	254
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Other

Prior Year (Surplus)/Deficit	15	15	-	-	-	-	-
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Total Other	15	15	-	-	-	-	-
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Spruce Street Lighting (Surplus)/Deficit:	(26)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	5,714	(535)	2,521	2,019	2,052	33	1.63%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	5,714	(535)	2,521	2,019	2,052	33	1.63%	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	12.09	(.89)	3.79	3.24	-
Utilities [02]	42.30	(3.12)	13.28	11.34	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	2,016	2,019	2,052	2,052	2,052	2,052	2,052
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Total Revenues	2,016	2,019	2,052	2,052	2,052	2,052	2,052
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Expenses

Administration	144	144	108	108	108	108	108
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Operating	1,546	2,000	1,944	1,944	1,944	1,944	1,944
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Total Expenses	1,690	2,144	2,052	2,052	2,052	2,052	2,052
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Other

Prior Year (Surplus)/Deficit	(125)	(125)	-	-	-	-	-
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Total Other	(125)	(125)	-	-	-	-	-
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Woodcreek Street Lighting (Surplus)/Deficit:	(451)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	549	1,090	583	599	1,140	541	90.32% 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	549	1,090	583	599	1,140	541	90.32% 100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	2.73	3.86	1.90	2.10	-
Utilities [02]	9.55	13.52	6.64	7.34	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

600

599

1,140

1,140

1,140

1,140

1,140

Total Revenues

600

599

1,140

1,140

1,140

1,140

1,140

Expenses

Administration

72

75

59

59

59

59

59

Operating

432

1,093

1,081

1,081

1,081

1,081

1,081

Total Expenses

504

1,168

1,140

1,140

1,140

1,140

1,140

Other

Prior Year (Surplus)/Deficit

(569)

(569)

-

-

-

-

-

Total Other

(569)

(569)

-

-

-

-

-

Fircrest Street Lighting (Surplus)/Deficit:

(665)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	276	243	273	280	254	(26)	(9.29%)	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	276	243	273	280	254	(26)	(9.29%)	100.00%
Limit by law	648	902	1,011	983	983			

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

	2021	2022	2023	2024	2025
Residential [01]	1.28	.81	.81	.85	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

276

280

254

254

254

254

254

Total Revenues

276

280

254

254

254

254

254

Expenses

Administration

24

18

13

13

13

13

13

Operating

211

247

241

241

241

241

241

Total Expenses

235

265

254

254

254

254

254

Other

Prior Year (Surplus)/Deficit

15

15

-

-

-

-

-

Total Other

15

15

-

-

-

-

-

Hydaway Street Lighting (Surplus)/Deficit:

(26)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	1,100	978	1,088	1,119	1,012	(107)	(9.56%)	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	1,100	978	1,088	1,119	1,012	(107)	(9.56%)	100.00%
Limit by law	2,593	3,306	3,631	3,412	3,412			

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

	2021	2022	2023	2024	2025
Residential [01]	5.94	4.14	4.20	4.59	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	1,116	1,119	1,012	1,012	1,012	1,012	1,012
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Total Revenues	1,116	1,119	1,012	1,012	1,012	1,012	1,012
----------------	-------	-------	-------	-------	-------	-------	-------

Expenses

Administration	72	71	53	53	53	53	53
----------------	----	----	----	----	----	----	----

Operating	872	984	959	959	959	959	959
-----------	-----	-----	-----	-----	-----	-----	-----

Total Expenses	944	1,055	1,012	1,012	1,012	1,012	1,012
----------------	-----	-------	-------	-------	-------	-------	-------

Other

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

Total Other	64	64	-	-	-	-	-
-------------	----	----	---	---	---	---	---

Sunnyside Street Lighting (Surplus)/Deficit:	(108)	-	-	-	-	-	-
--	-------	---	---	---	---	---	---

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	2021	2022	2023	2024	2025	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	231	261	365	577	254	(323) (55.98%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	231	261	365	577	254	(323) (55.98%)	100.00%
Limit by law	1,446	1,446	1,591	1,658	1,658		

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

	2021	2022	2023	2024	2025
Residential [01]	2.67	2.17	2.75	4.18	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

576

577

254

254

254

254

254

Total Revenues

576

577

254

254

254

254

254

Expenses

Administration

12

16

13

13

13

13

13

Operating

434

241

241

241

241

241

241

Total Expenses

446

257

254

254

254

254

254

Other

Prior Year (Surplus)/Deficit

320

320

-

-

-

-

-

Total Other

320

320

-

-

-

-

-

Burns Road Street Lighting (Surplus)/Deficit:

190

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	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	550	489	544	559	508	(51)	(9.12%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	550	489	544	559	508	(51)	(9.12%)	100.00%
Limit by law	3,104	3,104	3,335	3,627	3,627			

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

	2021	2022	2023	2024	2025
Residential [01]	34.42	23.63	24.47	23.12	-
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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

564

559

508

508

508

508

508

Total Revenues

564

559

508

508

508

508

508

Expenses

Administration

36

35

27

27

27

27

27

Operating

434

493

481

481

481

481

481

Total Expenses

470

528

508

508

508

508

508

Other

Prior Year (Surplus)/Deficit

32

31

-

-

-

-

-

Total Other

32

31

-

-

-

-

-

Stewart Road Street Lighting (Surplus)/Deficit:

(62)

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	159,029	165,670	170,427	178,055	166,258	(11,797)	(6.63%)	21.00%
Area D - Roberts Creek	128,738	134,114	137,964	144,139	134,590	(9,549)	(6.62%)	17.00%
Area E - Elphinstone	90,874	94,668	97,387	101,745	95,004	(6,741)	(6.63%)	12.00%
Area F - West Howe Sound	378,641	394,452	405,778	423,940	395,852	(28,088)	(6.63%)	50.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	757,282	788,903	811,555	847,879	791,704	(56,175)	(6.63%)	100.00%
Limit by law	1,205,008	1,205,008	1,326,336	1,580,583	1,580,583			

Capital Project Summary

Ports Services		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
345								
CP1156	Ports 5 Year Capital Renewal Plan	154,069	720,960	2,964	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	73,216	594,708	-	-	-	-	-
Capital Projects Total:		227,285	1,315,668	2,964				

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	2021	2022	2023	2024	2025	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	33,647	33,368	33,503	33,524	33,120	(404) (1.21%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	33,647	33,368	33,503	33,524	33,120	(404) (1.21%)	100.00%
Limit by law	108,725	108,725	111,856	115,312	115,312		

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

	2021	2022	2023	2024	2025
Residential [01]	5.24	3.96	3.86	3.71	-
Utilities [02]	18.35	13.84	13.50	12.99	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	17.83	13.45	13.12	12.62	-
Business and Other [06]	12.85	9.69	9.45	9.10	-
Managed Forest Land [07]	15.73	11.87	11.58	11.14	-
Rec/Non Profit [08]	5.24	3.96	3.86	3.71	-
Farm [09]	5.24	3.96	3.86	3.71	-

Langdale Dock

346

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

33,528

33,524

33,120

33,120

33,120

33,120

33,120

Investment Income

1

-

-

-

-

-

-

Internal Recoveries

18

-

-

-

-

-

-

Total Revenues

33,547

33,524

33,120

33,120

33,120

33,120

33,120

Expenses

Administration

2,100

2,095

1,691

1,691

1,691

1,691

1,691

Operating

31,523

31,429

31,429

31,429

31,429

31,429

31,429

Total Expenses

33,623

33,524

33,120

33,120

33,120

33,120

33,120

Langdale Dock (Surplus)/Deficit:

76

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	528,817	558,638	728,814	762,313	705,958	(56,355) (7.39%)	14.44%
Area B - Halfmoon Bay	474,061	467,733	622,355	631,468	584,786	(46,682) (7.39%)	11.96%
Area D - Roberts Creek	371,069	353,311	473,474	480,291	444,785	(35,506) (7.39%)	9.09%
Area E - Elphinstone	280,072	271,449	367,825	731,335	677,270	(54,065) (7.39%)	13.85%
Area F - West Howe Sound	491,781	453,768	588,381	618,167	572,468	(45,699) (7.39%)	11.71%
Member Municipalities							
District of Sechelt	988,068	984,209	1,376,912	1,356,215	1,255,955	(100,260) (7.39%)	25.68%
Town of Gibsons	457,942	433,768	598,490	607,047	562,170	(44,877) (7.39%)	11.49%
shíshálh Nation Government District	76,206	70,556	90,227	94,137	87,178	(6,959) (7.39%)	1.78%
Net Taxes Levied	3,668,016	3,593,433	4,846,479	5,280,973	4,890,569	(390,404) (7.39%)	100.00%
Limit by law	7,494,253	7,494,253	8,346,983	8,968,032	8,968,032		

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

	2021	2022	2023	2024	2025
Residential [01]	23.40	17.45	21.12	21.47	-
Utilities [02]	81.90	61.09	73.92	75.16	-
Major Industry [04]	79.56	59.34	71.80	73.01	-
Light Industry [05]	79.56	59.34	71.80	73.01	-
Business and Other [06]	57.33	42.76	51.74	52.61	-
Managed Forest Land [07]	70.20	52.36	63.36	64.42	-
Rec/Non Profit [08]	23.40	17.45	21.12	21.47	-
Farm [09]	23.40	17.45	21.12	21.47	-

Regional Solid Waste

350

Actuals

Amended Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	5,280,969	5,376,484	4,890,569	5,128,433	4,907,215	4,721,367	4,568,739
User Fees & Service Charges	2,937,674	2,771,538	2,927,147	2,955,933	2,957,624	2,957,624	2,957,624
Investment Income	257	-	-	-	-	-	-
Internal Recoveries	3,539	-	-	-	-	-	-
Other Revenue	595,153	462,121	714,861	714,861	714,861	714,861	714,861
Total Revenues	8,817,592	8,610,143	8,532,577	8,799,227	8,579,700	8,393,852	8,241,224

Expenses

Administration	810,636	810,637	734,480	734,480	734,480	734,480	734,480
Wages and Benefits	1,569,597	1,497,820	1,670,568	1,828,658	1,855,147	1,855,147	1,855,147
Operating	4,190,274	5,348,020	4,659,053	4,564,273	4,576,508	4,588,184	4,600,809
Debt Charges - Interest	46,582	12,323	58,295	47,924	27,148	15,838	3,585
Amortization of Tangible Capital Assets	86,736	86,728	86,728	86,728	86,728	86,728	86,728
Total Expenses	6,703,825	7,755,528	7,209,124	7,262,063	7,280,011	7,280,377	7,280,749

Other

Capital Expenditures	86,004	2,537,881	249,039	121,664	17,200	17,200	17,200
Landfill Closure & Post Closure Expenditures	-	3,219,886	27,817	-	-	-	-
Proceeds from Long Term Debt	-	(1,064,000)	(71,666)	-	-	-	-
Debt Principal Repayment	319,224	344,170	490,758	546,358	413,347	227,133	74,133
Transfer to/(from) Reserves	(57,967)	(1,165,756)	(138,444)	55,870	55,870	55,870	55,870
Transfer to/(from) Appropriated Surplus	4,803	(585,000)	-	-	-	-	-
Transfer to/(from) Other Funds	-	(25,952)	(19,506)	-	-	-	-
Unfunded Amortization	(86,736)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)
Transfer (to)/from Unfunded Liability	-	(2,319,886)	872,183	900,000	900,000	900,000	900,000
Total Other	265,328	854,615	1,323,453	1,537,164	1,299,689	1,113,475	960,475

Regional Solid Waste (Surplus)/Deficit:

(1,848,439)

-

-

-

-

-

-

Capital Project Summary

Regional Solid Waste

350

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1257	Power Supply System Replacement	1,598	264,228	71,664	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	30,487	825,960	-	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	16,414	60,000	-	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	305	165,012	-	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	10,198	941,016	-	-	-	-	-
CP1405	SL Internet Connectivity Improvements	-	7,572	-	-	-	-	-
CP1412	Sechelt Landfill Scale	27,002	150,000	-	-	-	-	-
CP1434	Sechelt Landfill Generator	-	-	86,784	-	-	-	-
Capital Projects Total:		86,004	2,413,788	158,448				

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 SCRDC; tipping fee portion was established co-operatively by the SCRDC, 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 SCRDC Bylaw 1021 - Refuse Collection, it is instead funded by User Fees.

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	342,672	343,113	412,750	412,750	412,750	412,750	412,750
User Fees & Service Charges	625,360	623,123	642,506	642,506	642,506	642,506	642,506
Investment Income	9	-	-	-	-	-	-
Internal Recoveries	3,721	-	-	-	-	-	-
Other Revenue	7,854	-	-	-	-	-	-
Total Revenues	979,616	966,236	1,055,256	1,055,256	1,055,256	1,055,256	1,055,256

Expenses

Administration	75,432	75,437	99,597	99,597	99,597	99,597	99,597
Wages and Benefits	218,794	305,773	355,775	368,958	374,593	374,593	374,593
Operating	173,291	490,406	221,849	157,599	157,474	157,474	157,474
Debt Charges - Interest	8,218	8,363	7,039	5,850	5,250	4,650	-
Amortization of Tangible Capital Assets	163,264	161,381	161,381	161,381	161,381	161,381	161,381
Total Expenses	638,999	1,041,360	845,641	793,385	798,295	797,695	793,045

Other

Capital Expenditures	41,699	1,128,639	238,104	185,470	183,896	153,896	183,896
Debt Principal Repayment	31,456	32,458	36,469	20,000	20,000	20,000	-
Transfer to/(from) Reserves	316,443	(186,994)	96,423	217,782	214,446	245,046	239,696
Transfer to/(from) Other Funds	(1,123)	(887,846)	-	-	-	-	-
Unfunded Amortization	(163,264)	(161,381)	(161,381)	(161,381)	(161,381)	(161,381)	(161,381)
Total Other	225,211	(75,124)	209,615	261,871	256,961	257,561	262,211

North Pender Harbour Water Service (Surplus)/Deficit:	(115,406)	-	-	-	-	-	-
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Capital Project Summary

North Pender Harbour Water Service

365

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1051	North Pender Water - Meter Installations (Base)	20,410	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	5,953	-	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	7,094	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	-	125,004	-	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	-	-	-	-	-
CP1319	NPH Watermain Replacement	5,543	842,820	-	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	-	5,100	-	-	-	-	-
CP1389	SCADA Upgrade [365]	2,700	57,720	54,336	-	-	-	-
CP1424	North Pender Water - Minor Capital (Base)	-	-	30,000	30,000	30,000	-	30,000
CP1432	Leak Detection Equipment [365]	-	-	3,756	-	-	-	-
Capital Projects Total:		41,700	1,054,140	109,092	51,000	51,000	21,000	51,000

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	563,928	563,923	657,027	657,027	657,027	657,027	657,027
User Fees & Service Charges	964,354	970,463	1,051,833	1,051,833	1,051,833	1,051,833	1,051,833
Investment Income	18,460	18,441	20,291	23,500	26,182	28,972	-
Gain on Disposal of Tangible Assets	(1,000)	-	-	-	-	-	-
Internal Recoveries	452	-	-	-	-	-	-
Other Revenue	9,572	-	-	-	-	-	-
Total Revenues	1,555,766	1,552,827	1,729,151	1,732,360	1,735,042	1,737,832	1,708,860

Expenses

Administration	128,844	128,842	148,564	148,564	148,564	148,564	148,564
Wages and Benefits	390,058	492,711	568,460	587,483	595,754	595,754	595,754
Operating	313,011	645,134	637,389	308,139	307,889	307,889	307,889
Debt Charges - Interest	50,518	53,020	52,048	50,286	48,473	46,610	-
Amortization of Tangible Capital Assets	324,493	327,204	327,204	327,204	327,204	327,204	327,204
Total Expenses	1,206,924	1,646,911	1,733,665	1,421,676	1,427,884	1,426,021	1,379,411

Other

Capital Expenditures	737,403	1,714,052	409,431	301,737	297,752	247,752	297,752
Proceeds from Sale of TCA	(2,000)	-	-	-	-	-	-
Proceeds from Long Term Debt	(84,824)	(84,824)	-	-	-	-	-
Debt Principal Repayment	95,829	103,806	108,793	112,865	116,460	120,212	-
Transfer to/(from) Reserves	92,964	(784,295)	(195,534)	223,286	220,150	271,051	358,901
Transfer to/(from) Other Funds	(69,206)	(715,619)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(1,000)	-	-	-	-	-	-
Unfunded Amortization	(324,493)	(327,204)	(327,204)	(327,204)	(327,204)	(327,204)	(327,204)
Total Other	444,673	(94,084)	(4,514)	310,684	307,158	311,811	329,449

South Pender Harbour Water Service (Surplus)/Deficit:	95,831	-	-	-	-	-	-
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Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1052	South Pender Water - Meter Installations (Base)	16,082	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	17,396	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	692	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	37,200	37,824	-	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	5,004	-	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	100,477	99,828	-	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	559,189	646,236	-	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	1,055	588,864	-	-	-	-	-
CP1374	SPHWTP Heater Replacement	79	80,004	-	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	-	10,200	-	-	-	-	-
CP1390	SCADA Upgrade [366]	5,235	115,440	90,564	-	-	-	-
CP1425	South Pender Water - Minor Capital (Base)	-	-	50,004	50,004	50,004	-	50,004
CP1426	McNeill Lake Instrumentation	-	-	20,124	-	-	-	-
CP1433	Leak Detection Equipment [366]	-	-	7,500	-	-	-	-
Capital Projects Total:		737,405	1,608,396	193,188	75,000	75,000	24,996	75,000

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	5,276,291	5,275,282	5,567,020	5,567,020	5,567,020	5,567,020	5,567,020
Government Transfers	3,100,238	5,534,931	-	-	-	-	-
User Fees & Service Charges	9,136,816	9,107,572	9,684,372	9,684,372	9,684,372	9,684,372	9,684,372
Investment Income	83,019	82,900	95,468	12,570	25,477	38,850	-
Developer Contributions	87,950	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(17,125)	-	-	-	-	-	-
Internal Recoveries	19,120	-	-	-	-	-	-
Other Revenue	209,092	65,800	65,800	65,800	65,800	65,800	65,800
Total Revenues	17,895,401	20,066,485	15,412,660	15,329,762	15,342,669	15,356,042	15,317,192

Expenses

Administration	1,206,096	1,206,100	1,419,677	1,419,677	1,419,677	1,419,677	1,419,677
Wages and Benefits	3,647,638	3,872,524	3,777,061	3,894,947	3,943,010	3,943,010	3,943,010
Operating	2,862,896	4,958,790	2,880,908	2,199,626	2,047,501	2,047,501	2,047,501
Debt Charges - Interest	416,899	513,164	638,277	614,599	583,419	552,749	2,403
Amortization of Tangible Capital Assets	2,120,986	1,753,963	1,753,963	1,753,963	1,753,963	1,753,963	1,753,963
Total Expenses	10,254,515	12,304,541	10,469,886	9,882,812	9,747,570	9,716,900	9,166,554

Other

Capital Expenditures	8,648,682	21,963,686	5,555,258	2,842,806	2,772,395	2,772,395	2,772,395
Proceeds from Sale of TCA	(10,875)	-	-	-	-	-	-
Proceeds from Long Term Debt	(653,000)	(6,470,700)	(250,000)	-	-	-	-
Debt Principal Repayment	483,776	732,951	1,031,237	1,048,505	1,040,801	1,069,657	52,172
Transfer to/(from) Reserves	4,176,558	(6,062,407)	1,939,791	3,351,951	3,578,215	3,593,402	5,122,383
Transfer to/(from) Appropriated Surplus	(132,514)	(132,514)	(1,221,899)	(42,349)	(42,349)	(42,349)	(42,349)
Transfer to/(from) Other Funds	430,421	(515,109)	(357,650)	-	-	-	-
Transfer to/(from) Accumulated Surplus	(17,125)	-	-	-	-	-	-
Unfunded Amortization	(2,120,986)	(1,753,963)	(1,753,963)	(1,753,963)	(1,753,963)	(1,753,963)	(1,753,963)
Total Other	10,804,937	7,761,944	4,942,774	5,446,950	5,595,099	5,639,142	6,150,638

Regional Water Services (Surplus)/Deficit:

3,164,051

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Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1045	Regional Water - New Connections (Base)	57,843	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	735,364	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	742	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	111,038	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	102,495	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	13,359	20,004	20,004	20,004	20,004	20,004	20,004
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	58,718	114,876	-	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	1,413	-	-	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	111,742	287,244	-	-	-	-	-
CP1146	Regional Water - Contributed Assets	87,950	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	5,640,130	8,926,680	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	12,365	922,440	21,203	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	62,378	2,083,572	-	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	-	9,324	-	-	-	-	-
CP1214	Utility Vehicle Purchase	-	8,820	-	-	-	-	-
CP1239	Church Road Well- Construction Phase	187,779	390,168	9,996	-	-	-	-
CP1258	Groundwater Investigation-Langdale	89,912	653,340	-	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	219,677	148,680	-	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	5,349	5,892	-	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	3,563	69,996	-	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	50,285	50,280	-	-	-	-	-
CP1271	Eastbourne Groundwater Investigation	344	-	-	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	-	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	107,687	99,996	-	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	-	66,744	-	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	441,394	990,264	-	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	320,250	721,560	-	-	-	-	-
CP1321	Single Axle Dump Truck	-	225,000	-	-	-	-	-
CP1322	Light Duty Trucks	-	48,732	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	6,905	275,004	-	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	135,000	-	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	86,990	219,996	-	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	-	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	3,220	1,200,000	-	-	-	-	-

CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	-	-	-	-	-	-
CP1367	Generator Purchases	-	375,000	-	-	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	17,715	155,004	-	-	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	-	142,836	-	-	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	-	129,996	784,692	21,300	-	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	-	294,996	-	-	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	73,568	86,700	-	-	-	-	-	-
CP1391	SCADA Upgrade [370]	38,520	406,848	243,240	-	-	-	-	-
CP1415	Chapman Creek Environmental Monitoring Plan-(Capital Equipment)	-	-	30,000	-	-	-	-	-
CP1416	Chapman Intake Upgrades	-	-	205,308	32,208	-	-	-	-
CP1422	2025 Vehicle Replacement	-	-	249,996	-	-	-	-	-
CP1423	Utility Engineering Equipment	-	-	24,996	-	-	-	-	-
CP1431	Leak Detection Equipment [370]	-	-	63,756	-	-	-	-	-
CP1441	Gray Creek Intake & WTP	-	-	864,552	-	-	-	-	-
CP1442	Pressure Reducing Valve-Church Rd Optimization	-	-	315,000	-	-	-	-	-
CP1443	Flow Gauge (Chapman & Edwards Lake Siphon System)	-	-	90,000	-	-	-	-	-
Capital Projects Total:		8,648,695	21,203,076	4,468,331	1,619,100	1,565,592	1,565,592	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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	3,000	3,000	3,300	3,600	3,900	3,900	3,900
User Fees & Service Charges	3,948	3,818	4,135	4,135	4,135	4,135	4,135
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	6,950	6,818	7,435	7,735	8,035	8,035	8,035

Expenses

Administration	984	986	1,130	1,130	1,130	1,130	1,130
Wages and Benefits	1,524	1,958	1,955	2,001	2,044	2,044	2,044
Operating	147	2,903	1,065	1,065	1,065	1,065	1,065
Debt Charges - Interest	11	11	5	-	-	-	-
Total Expenses	2,666	5,858	4,155	4,196	4,239	4,239	4,239

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	108	117	150	-	-	-	-
Transfer to/(from) Reserves	2,868	843	3,130	3,539	3,796	3,796	3,796
Total Other	2,976	960	3,280	3,539	3,796	3,796	3,796

Greaves Rd Waste Water Plant (Surplus)/Deficit:	(1,308)	-	-	-	-	-	-
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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	36,504	36,500	40,150	40,150	40,150	40,150	40,150
Government Transfers	48,574	719,475	-	-	-	-	-
User Fees & Service Charges	59,446	58,454	58,454	58,454	58,454	58,454	58,454
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	31	-	-	-	-	-	-
Total Revenues	144,556	814,429	98,604	98,604	98,604	98,604	98,604

Expenses

Administration	7,824	7,824	7,335	7,335	7,335	7,335	7,335
Wages and Benefits	16,266	25,914	25,797	26,505	27,037	27,037	27,037
Operating	16,434	35,659	26,413	26,413	26,413	26,413	26,413
Debt Charges - Interest	95	92	3,325	2,488	1,691	897	-
Amortization of Tangible Capital Assets	8,964	8,958	8,958	8,958	8,958	8,958	8,958
Total Expenses	49,583	78,447	71,828	71,699	71,434	70,640	69,743

Other

Capital Expenditures	81,096	937,619	17,269	3,728	3,801	3,801	3,801
Proceeds from Long Term Debt	-	(99,591)	-	-	-	-	-
Debt Principal Repayment	925	9,319	21,225	19,918	19,918	19,918	-
Transfer to/(from) Reserves	11,916	(92,905)	(2,760)	12,217	12,409	13,203	34,018
Transfer to/(from) Other Funds	-	(9,502)	-	-	-	-	-
Unfunded Amortization	(8,964)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other	84,973	735,982	26,776	26,905	27,170	27,964	28,861

Woodcreek Park Waste Water Plant (Surplus)/Deficit:	(10,000)	-	-	-	-	-	-
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Capital Project Summary

Woodcreek Park Waste Water Plant

382

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1187	Woodcreek Park Sand Filter Remediation	229	-	-	-	-	-	-
CP1345	Woodcreek Park WWTP System Upgrade	80,867	906,744	-	-	-	-	-
CP1365	Woodcreek Park-WWTP Collection System Designs	-	18,924	-	-	-	-	-
Capital Projects Total:		81,096	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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	5,520	5,522	6,622	7,722	8,822	8,822	8,822
User Fees & Service Charges	6,407	6,325	6,800	6,800	6,800	6,800	6,800
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Other Revenue	788	-	-	-	-	-	-
Total Revenues	12,717	11,847	13,422	14,522	15,622	15,622	15,622

Expenses

Administration	1,080	1,081	3,203	3,203	3,203	3,203	3,203
Wages and Benefits	843	2,144	2,097	2,155	2,198	2,198	2,198
Operating	18,178	27,892	869	869	869	869	869
Debt Charges - Interest	11	11	5	-	-	-	-
Total Expenses	20,112	31,128	6,174	6,227	6,270	6,270	6,270

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	108	117	150	-	-	-	-
Transfer to/(from) Reserves	(8,669)	(19,398)	7,098	8,295	9,352	9,352	9,352
Total Other	(8,561)	(19,281)	7,248	8,295	9,352	9,352	9,352

Sunnyside Waste Water Plant (Surplus)/Deficit:	(1,166)	-	-	-	-	-	-
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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	7,812	7,812	9,412	11,012	12,612	12,612	12,612
User Fees & Service Charges	31,328	30,583	32,550	32,550	32,550	32,550	32,550
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	15	-	-	-	-	-	-
Total Revenues	39,156	38,395	41,962	43,562	45,162	45,162	45,162

Expenses

Administration	3,924	3,920	5,415	5,415	5,415	5,415	5,415
Wages and Benefits	8,535	12,348	12,194	12,531	12,780	12,780	12,780
Operating	9,809	40,185	25,090	15,090	15,090	15,090	15,090
Debt Charges - Interest	47	46	20	-	-	-	-
Amortization of Tangible Capital Assets	1,548	1,547	1,547	1,547	1,547	1,547	1,547
Total Expenses	23,863	58,046	44,266	34,583	34,832	34,832	34,832

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	462	509	653	-	-	-	-
Transfer to/(from) Reserves	6,540	(18,613)	(1,410)	10,526	11,877	11,877	11,877
Unfunded Amortization	(1,548)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other	5,454	(19,651)	(2,304)	8,979	10,330	10,330	10,330

Jolly Roger Waste Water Plant (Surplus)/Deficit:

(9,839)

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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	10,560	11,968	15,368	18,768	22,168	22,168	22,168
User Fees & Service Charges	28,847	28,612	31,026	31,026	31,026	31,026	31,026
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	15	-	-	-	-	-	-
Total Revenues	39,423	40,580	46,394	49,794	53,194	53,194	53,194

Expenses

Administration	3,972	3,973	5,610	5,610	5,610	5,610	5,610
Wages and Benefits	8,535	12,460	12,296	12,636	12,887	12,887	12,887
Operating	8,771	41,102	23,656	13,656	13,656	13,656	13,656
Debt Charges - Interest	47	46	20	-	-	-	-
Amortization of Tangible Capital Assets	1,620	1,615	1,615	1,615	1,615	1,615	1,615
Total Expenses	22,945	59,196	43,197	33,517	33,768	33,768	33,768

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	462	509	653	-	-	-	-
Transfer to/(from) Reserves	11,412	(17,510)	4,159	17,892	21,041	21,041	21,041
Unfunded Amortization	(1,620)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other	10,254	(18,616)	3,197	16,277	19,426	19,426	19,426

Secret Cove Waste Water Plant (Surplus)/Deficit:	(6,224)	-	-	-	-	-	-
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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	53,148	53,152	61,952	70,752	79,552	79,552	79,552
User Fees & Service Charges	60,866	57,057	59,496	59,496	59,496	59,496	59,496
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	32	-	-	-	-	-	-
Total Revenues	114,047	110,209	121,448	130,248	139,048	139,048	139,048

Expenses

Administration	7,188	7,185	7,434	7,434	7,434	7,434	7,434
Wages and Benefits	17,528	15,192	18,545	19,054	19,433	19,433	19,433
Operating	36,560	55,105	41,337	41,337	41,337	41,337	41,337
Debt Charges - Interest	47	46	20	-	-	-	-
Amortization of Tangible Capital Assets	8,892	8,892	8,892	8,892	8,892	8,892	8,892
Total Expenses	70,215	86,420	76,228	76,717	77,096	77,096	77,096

Other

Capital Expenditures	-	167,012	114,303	11,786	12,020	12,020	12,020
Debt Principal Repayment	462	509	653	-	-	-	-
Transfer to/(from) Reserves	46,020	(134,840)	(60,844)	50,637	58,824	58,824	58,824
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Unfunded Amortization	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)
Total Other	37,590	23,789	45,220	53,531	61,952	61,952	61,952

Lee Bay Waste Water Plant (Surplus)/Deficit:	(6,242)	-	-	-	-	-	-
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Capital Project Summary

Lee Bay Waste Water Plant

386

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1378 Filter Commissioning	-	86,016	-	-	-	-	-
CP1406 Generator Replacement	-	81,000	-	-	-	-	-
CP1427 Electrical Upgrades	-	-	109,992	-	-	-	-
Capital Projects Total:		167,016	109,992				

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	29,484	29,481	34,131	38,781	44,361	44,361	44,361
Government Transfers	-	10,000	-	-	-	-	-
User Fees & Service Charges	111,371	108,886	98,900	98,900	98,900	98,900	98,900
Investment Income	1,310	1,308	1,660	2,022	2,395	2,780	-
Internal Recoveries	49	-	-	-	-	-	-
Total Revenues	142,214	149,675	134,691	139,703	145,656	146,041	143,261

Expenses

Administration	12,084	12,081	13,573	13,573	13,573	13,573	13,573
Wages and Benefits	20,186	45,221	36,247	37,243	37,988	37,988	37,988
Operating	40,442	74,344	40,452	40,452	40,452	40,452	40,452
Debt Charges - Interest	7,541	7,540	7,488	7,448	7,448	7,448	-
Amortization of Tangible Capital Assets	42,684	42,682	42,682	42,682	42,682	42,682	42,682
Total Expenses	122,937	181,868	140,442	141,398	142,143	142,143	134,695

Other

Capital Expenditures	-	16,155	406	417	427	427	427
Debt Principal Repayment	12,652	12,748	13,387	12,443	12,816	13,201	-
Transfer to/(from) Reserves	24,996	(18,414)	22,640	28,127	32,952	32,952	50,821
Transfer to/(from) Appropriated Surplus	-	-	498	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(42,684)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)
Total Other	(5,036)	(32,193)	(5,751)	(1,695)	3,513	3,898	8,566

Square Bay Waste Water Plant (Surplus)/Deficit:	(24,313)	-	-	-	-	-	-
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Capital Project Summary

Square Bay Waste Water Plant

387

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1185 Square Bay Infiltration Reduction

-

13,416

-

-

-

-

-

Capital Projects Total:

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	20,004	20,000	22,000	22,000	22,000	22,000	22,000
Government Transfers	-	751,997	-	-	-	-	-
User Fees & Service Charges	59,389	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	29	-	-	-	-	-	-
Total Revenues	79,423	829,086	79,089	79,089	79,089	79,089	79,089

Expenses

Administration	6,720	6,714	5,971	5,971	5,971	5,971	5,971
Wages and Benefits	10,486	21,794	23,215	23,850	24,329	24,329	24,329
Operating	22,095	30,218	26,274	26,274	26,274	26,274	26,274
Debt Charges - Interest	47	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	43,116	65,629	62,955	62,670	62,249	61,352	60,338

Other

Capital Expenditures	3,751	1,036,929	14,859	15,269	15,576	15,576	15,576
Proceeds from Long Term Debt	-	(112,501)	-	-	-	-	-
Debt Principal Repayment	462	9,884	23,153	22,500	22,500	22,500	-
Transfer to/(from) Reserves	7,980	(31,019)	(18,114)	(17,586)	(17,472)	(16,575)	6,939
Transfer to/(from) Other Funds	-	(136,072)	-	-	-	-	-
Unfunded Amortization	(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	8,425	763,457	16,134	16,419	16,840	17,737	18,751

Langdale Waste Water Plant (Surplus)/Deficit:	(27,882)	-	-	-	-	-	-
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Capital Project Summary

Langdale Waste Water Plant

388

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1337 Langdale Wastewater Treatment System Upgrade

3,751

1,024,968

-

-

-

-

-

Capital Projects Total:

3,751

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	5,244	5,243	5,743	6,243	6,743	6,743	6,743
User Fees & Service Charges	5,953	5,912	5,912	5,912	5,912	5,912	5,912
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	11,199	11,155	11,655	12,155	12,655	12,655	12,655

Expenses

Administration	1,176	1,175	1,526	1,526	1,526	1,526	1,526
Wages and Benefits	893	2,877	2,798	2,875	2,933	2,933	2,933
Operating	1,104	5,750	733	733	733	733	733
Debt Charges - Interest	94	11	5	-	-	-	-
Amortization of Tangible Capital Assets	1,764	1,760	1,760	1,760	1,760	1,760	1,760
Total Expenses	5,031	11,573	6,822	6,894	6,952	6,952	6,952

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	3,656	3,664	150	-	-	-	-
Transfer to/(from) Reserves	4,284	(2,322)	6,443	7,021	7,463	7,463	7,463
Unfunded Amortization	(1,764)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other	6,176	(418)	4,833	5,261	5,703	5,703	5,703

Canoe Rd Waste Water Plant (Surplus)/Deficit:

8

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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	6,996	7,000	7,700	8,400	9,100	9,100	9,100
User Fees & Service Charges	27,953	27,276	27,276	27,276	27,276	27,276	27,276
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	9	-	-	-	-	-	-
Total Revenues	34,958	34,276	34,976	35,676	36,376	36,376	36,376

Expenses

Administration	2,904	2,908	2,540	2,540	2,540	2,540	2,540
Wages and Benefits	6,165	7,794	9,001	9,248	9,433	9,433	9,433
Operating	4,800	9,120	9,094	9,094	9,094	9,094	9,094
Debt Charges - Interest	109	46	20	-	-	-	-
Amortization of Tangible Capital Assets	2,052	2,048	2,048	2,048	2,048	2,048	2,048
Total Expenses	16,030	21,916	22,703	22,930	23,115	23,115	23,115

Other

Capital Expenditures	-	30,233	5,258	5,401	5,509	5,509	5,509
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	3,114	3,162	653	-	-	-	-
Transfer to/(from) Reserves	11,244	11,246	8,410	9,393	9,800	9,800	9,800
Transfer to/(from) Other Funds	-	(30,233)	-	-	-	-	-
Unfunded Amortization	(2,052)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other	12,306	12,360	12,273	12,746	13,261	13,261	13,261

Merrill Crescent Waste Water Plant (Surplus)/Deficit:

(6,622)

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Capital Project Summary

Merrill Crescent Waste Water Plant

390

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1377 Merrill Crescent Electrical Replacement

-

30,240

-

-

-

-

-

Capital Projects Total:

30,240

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	25,416	25,416	29,016	31,710	36,216	36,216	36,216
User Fees & Service Charges	44,328	43,818	43,818	43,818	43,818	43,818	43,818
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	22	-	-	-	-	-	-
Total Revenues	69,767	69,234	72,834	75,528	80,034	80,034	80,034

Expenses

Administration	5,208	5,210	4,868	4,868	4,868	4,868	4,868
Wages and Benefits	12,380	17,154	16,854	17,318	17,669	17,669	17,669
Operating	24,654	23,005	23,093	23,093	23,093	23,093	23,093
Debt Charges - Interest	47	46	20	-	-	-	-
Amortization of Tangible Capital Assets	6,264	6,261	6,261	6,261	6,261	6,261	6,261
Total Expenses	48,553	51,676	51,096	51,540	51,891	51,891	51,891

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	462	509	653	-	-	-	-
Transfer to/(from) Reserves	24,864	23,310	27,346	30,249	34,404	34,404	34,404
Unfunded Amortization	(6,264)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other	19,062	17,558	21,738	23,988	28,143	28,143	28,143

Curran Rd Waste Water Plant (Surplus)/Deficit:	(2,152)	-	-	-	-	-	-
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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	15,504	15,500	17,050	18,600	20,150	21,700	21,700
User Fees & Service Charges	41,726	40,532	40,532	40,532	40,532	40,532	40,532
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	20	-	-	-	-	-	-
Total Revenues	57,251	56,032	57,582	59,132	60,682	62,232	62,232

Expenses

Administration	5,856	5,859	4,482	4,482	4,482	4,482	4,482
Wages and Benefits	7,698	22,650	13,788	14,166	14,448	14,448	14,448
Operating	12,815	13,682	18,715	18,715	18,715	18,715	18,715
Debt Charges - Interest	95	92	40	-	-	-	-
Amortization of Tangible Capital Assets	7,680	7,677	7,677	7,677	7,677	7,677	7,677
Total Expenses	34,144	49,960	44,702	45,040	45,322	45,322	45,322

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	925	1,020	1,307	-	-	-	-
Transfer to/(from) Reserves	12,732	12,729	19,250	21,769	23,037	24,587	24,587
Unfunded Amortization	(7,680)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other	5,977	6,072	12,880	14,092	15,360	16,910	16,910

Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:	(17,130)	-	-	-	-	-	-
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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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	8,820	8,816	10,266	11,716	13,166	13,166	13,166
User Fees & Service Charges	32,075	32,017	32,017	32,017	32,017	32,017	32,017
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	15	-	-	-	-	-	-
Total Revenues	40,911	40,833	42,283	43,733	45,183	45,183	45,183

Expenses

Administration	4,080	4,077	4,185	4,185	4,185	4,185	4,185
Wages and Benefits	12,509	13,641	13,272	13,639	13,911	13,911	13,911
Operating	13,221	17,909	13,956	13,956	13,956	13,956	13,956
Debt Charges - Interest	47	46	20	-	-	-	-
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses	34,717	40,533	36,293	36,640	36,912	36,912	36,912

Other

Capital Expenditures	6	18,521	1,378	1,415	1,445	1,445	1,453
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	462	509	653	-	-	-	-
Transfer to/(from) Reserves	5,898	(13,870)	8,819	10,538	11,686	11,686	11,678
Unfunded Amortization	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other	1,506	300	5,990	7,093	8,271	8,271	8,271

Lillies Lake Waste Water Plant (Surplus)/Deficit:

(4,688)

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-

-

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-

Capital Project Summary

Lillies Lake Waste Water Plant

393

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1315 System Repairs & Upgrades

6

15,780

-

-

-

-

-

Capital Projects Total:

6

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	13,272	12,462	14,012	15,562	17,112	17,112	17,112
User Fees & Service Charges	21,888	22,477	24,277	24,277	24,277	24,277	24,277
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	11	-	-	-	-	-	-
Total Revenues	35,171	34,939	38,289	39,839	41,389	41,389	41,389

Expenses

Administration	3,684	3,678	3,076	3,076	3,076	3,076	3,076
Wages and Benefits	7,909	10,338	10,010	10,284	10,489	10,489	10,489
Operating	8,244	9,214	11,266	11,266	11,266	11,266	11,266
Debt Charges - Interest	47	46	20	-	-	-	-
Amortization of Tangible Capital Assets	7,692	7,687	7,687	7,687	7,687	7,687	7,687
Total Expenses	27,576	30,963	32,059	32,313	32,518	32,518	32,518

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	462	509	653	-	-	-	-
Transfer to/(from) Reserves	11,160	11,154	13,264	15,213	16,558	16,558	16,558
Unfunded Amortization	(7,692)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other	3,930	3,976	6,230	7,526	8,871	8,871	8,871

Painted Boat Waste Water Plant (Surplus)/Deficit:	(3,665)	-	-	-	-	-	-
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Capital Project Summary

Painted Boat Waste Water Plant

394

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

- - - - -

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

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	25,000	25,003	25,503	25,503	25,503	25,503	25,503
User Fees & Service Charges	16,671	14,560	17,207	17,207	17,207	17,207	17,207
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	18	-	-	-	-	-	-
Total Revenues	41,690	39,563	42,710	42,710	42,710	42,710	42,710

Expenses

Administration	5,772	5,771	5,034	5,034	5,034	5,034	5,034
Wages and Benefits	8,453	16,504	16,308	16,757	17,091	17,091	17,091
Operating	5,879	15,460	9,527	9,527	9,527	9,527	9,527
Debt Charges - Interest	95	92	40	-	-	-	-
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses	36,327	53,954	47,036	47,445	47,779	47,779	47,779

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	924	1,019	1,306	-	-	-	-
Transfer to/(from) Reserves	720	717	10,495	11,392	11,058	11,058	11,058
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other	(14,484)	(14,391)	(4,326)	(4,735)	(5,069)	(5,069)	(5,069)

Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:

(19,847)

-

-

-

-

-

-

Capital Project Summary

Sakinaw Ridge Waste Water Plant

395

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

- - - - -

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios		
						\$	%		
Electoral Areas									
Area A - Egmont/Pender Harbour	15,131	17,113	20,623	20,353	29,002	8,649	42.49%	14.44%	
Area B - Halfmoon Bay	13,565	14,328	17,610	16,860	24,024	7,164	42.49%	11.96%	
Area D - Roberts Creek	10,618	10,823	13,398	12,824	18,272	5,448	42.48%	9.09%	
Area E - Elphinstone	8,014	8,315	10,408	19,526	27,823	8,297	42.49%	13.85%	
Area F - West Howe Sound	14,072	13,900	16,649	16,505	23,518	7,013	42.49%	11.71%	
Member Municipalities									
District of Sechelt	28,272	30,150	38,961	36,210	51,596	15,386	42.49%	25.68%	
Town of Gibsons	13,103	13,288	16,935	16,208	23,095	6,887	42.49%	11.49%	
shíshálh Nation Government District	2,181	2,161	2,553	2,513	3,581	1,068	42.50%	1.78%	
Net Taxes Levied	104,956	110,079	137,137	141,000	200,911	59,911	42.49%	100.00%	
Limit by law	505,862	505,862	563,421	605,342	605,342				

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

	2021	2022	2023	2024	2025
Residential [01]	.67	.53	.60	.57	-
Utilities [02]	2.34	1.87	2.09	2.01	-
Major Industry [04]	2.28	1.82	2.03	1.95	-
Light Industry [05]	2.28	1.82	2.03	1.95	-
Business and Other [06]	1.64	1.31	1.46	1.40	-
Managed Forest Land [07]	2.01	1.60	1.79	1.72	-
Rec/Non Profit [08]	.67	.53	.60	.57	-
Farm [09]	.67	.53	.60	.57	-

Capital Project Summary

Cemetery	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget				
				2024	2024	2025	2026	2027
400								
CP1353 Solid Waste Bylaw Implementation- Cemetary	3,357	6,060	-	-	-	-	-	-
CP1368 Seaview Cemetary Expansion	94,003	589,404	-	-	-	-	-	
Capital Projects Total:	97,360	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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	163,427	170,857	178,611	189,012	197,937	8,925	4.72%	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	163,427	170,857	178,611	189,012	197,937	8,925	4.72%	100.00%
Limit by law	922,983	922,983	992,531	1,020,314	1,020,314			

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

	2021	2022	2023	2024	2025
Residential [01]	7.23	5.34	5.18	5.32	-
Utilities [02]	25.31	18.68	18.11	18.64	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	24.59	18.15	17.60	18.10	-
Business and Other [06]	17.72	13.08	12.68	13.04	-
Managed Forest Land [07]	21.69	16.01	15.53	15.97	-
Rec/Non Profit [08]	7.23	5.34	5.18	5.32	-
Farm [09]	7.23	5.34	5.18	5.32	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	25,525	29,821	31,111	31,086	27,932	(3,154) (10.15%)	14.44%
Area B - Halfmoon Bay	22,882	24,968	26,567	25,750	23,137	(2,613) (10.15%)	11.96%
Area D - Roberts Creek	17,911	18,860	20,212	19,586	17,598	(1,988) (10.15%)	9.09%
Area E - Elphinstone	13,519	14,490	15,702	29,823	26,797	(3,026) (10.15%)	13.85%
Area F - West Howe Sound	23,738	24,222	25,117	25,208	22,650	(2,558) (10.15%)	11.71%
Member Municipalities							
District of Sechelt	47,693	52,538	58,777	55,305	49,693	(5,612) (10.15%)	25.68%
Town of Gibsons	22,104	23,155	25,548	24,755	22,243	(2,512) (10.15%)	11.49%
shíshálh Nation Government District	3,678	3,766	3,852	3,839	3,449	(390) (10.16%)	1.78%
Net Taxes Levied	177,050	191,820	206,885	215,351	193,498	(21,853) (10.15%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	1.13	.93	.90	.88	-
Utilities [02]	3.95	3.26	3.16	3.06	-
Major Industry [04]	3.84	3.17	3.07	2.98	-
Light Industry [05]	3.84	3.17	3.07	2.98	-
Business and Other [06]	2.77	2.28	2.21	2.15	-
Managed Forest Land [07]	3.39	2.80	2.70	2.63	-
Rec/Non Profit [08]	1.13	.93	.90	.88	-
Farm [09]	1.13	.93	.90	.88	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	253,272	333,288	358,493	394,829	463,973	69,144	17.51%
Area B - Halfmoon Bay	211,277	261,341	286,640	305,928	359,504	53,576	17.51%
Area D - Roberts Creek	177,720	210,788	232,895	248,759	292,323	43,564	17.51%
Area E - Elphinstone	134,138	161,949	180,928	378,784	445,118	66,334	17.51%
Area F - West Howe Sound	163,784	183,075	199,434	220,068	258,608	38,540	17.51%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	940,190	1,150,441	1,258,389	1,548,369	1,819,526	271,157	17.51%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	11.21	10.41	10.39	11.12	-
Utilities [02]	39.22	36.45	36.36	38.93	-
Major Industry [04]	38.10	35.40	35.32	37.81	-
Light Industry [05]	38.10	35.40	35.32	37.81	-
Business and Other [06]	27.46	25.51	25.45	27.25	-
Managed Forest Land [07]	33.62	31.24	31.16	33.37	-
Rec/Non Profit [08]	11.21	10.41	10.39	11.12	-
Farm [09]	11.21	10.41	10.39	11.12	-

Rural Planning Services

504

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	1,548,369	1,759,679	1,819,526	1,883,886	1,454,107	1,454,208	1,454,311
Government Transfers	28,845	178,845	-	-	-	-	-
User Fees & Service Charges	282,740	200,056	255,545	260,883	264,873	264,873	264,873
Investment Income	28	-	-	-	-	-	-
Internal Recoveries	794	-	-	-	-	-	-
Other Revenue	11,625	35,000	-	-	-	-	-
Total Revenues	1,872,401	2,173,580	2,075,071	2,144,769	1,718,980	1,719,081	1,719,184

Expenses

Administration	223,824	223,825	309,009	309,009	309,009	309,009	309,009
Wages and Benefits	1,387,238	1,321,660	1,509,279	1,477,452	1,338,061	1,338,061	1,338,061
Operating	322,908	1,045,878	256,783	358,308	71,910	72,011	72,114
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	1,933,970	2,591,363	2,075,071	2,144,769	1,718,980	1,719,081	1,719,184

Other

Transfer to/(from) Reserves	(21,732)	(337,783)	-	-	-	-	-
Transfer to/(from) Appropriated Surplus	(16,403)	(80,000)	-	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	(38,135)	(417,783)	-	-	-	-	-

Rural Planning Services (Surplus)/Deficit:

23,434

-

-

-

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-

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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.

Geographic Information Services

506

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

User Fees & Service Charges	8,719	20,500	20,500	500	500	500	500
Investment Income	7	-	-	-	-	-	-
Internal Recoveries	333,666	333,467	334,171	368,058	389,225	389,225	389,225
Other Revenue	16,021	-	-	-	-	-	-
Total Revenues	358,413	353,967	354,671	368,558	389,725	389,725	389,725

Expenses

Wages and Benefits	307,563	288,741	289,445	308,332	314,499	314,499	314,499
Operating	59,491	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	11,184	11,548	11,548	11,548	11,548	11,548	11,548
Total Expenses	378,238	365,515	366,219	385,106	391,273	391,273	391,273

Other

Capital Expenditures	40,280	60,000	-	-	60,000	-	-
Transfer to/(from) Reserves	(40,280)	(60,000)	-	(5,000)	(50,000)	10,000	10,000
Unfunded Amortization	(11,184)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)
Total Other	(11,184)	(11,548)	(11,548)	(16,548)	(1,548)	(1,548)	(1,548)

Geographic Information Services (Surplus)/Deficit:

8,641

-

-

-

-

-

-

Capital Project Summary

Geographic Information Services

506

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1078 Orthophoto Aquisition

40,280

60,000

-

-

60,000

-

-

Capital Projects Total:

40,280

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	Round 2 Budget	Financial Plan; Forecast Budget			
510	2024	2024	2025	2026	2027	2028	2029	
CP1342 Orthophoto Aquisition [510]	10,011	15,000	-	-	15,000	-	-	
Capital Projects Total:	10,011	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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							26.64%
Area B - Halfmoon Bay							21.49%
Area D - Roberts Creek							16.96%
Area E - Elphinstone							13.06%
Area F - West Howe Sound							21.85%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied							100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Heritage Conservation Service

515

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

-

-

-

-

-

-

-

Total Revenues

-

-

-

-

-

-

-

Expenses

Administration

-

-

-

-

-

-

-

Wages and Benefits

-

-

-

-

-

-

-

Total Expenses

-

-

-

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-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	10	(238)	2,180				22.98%
Area B - Halfmoon Bay	9	(199)	1,861				19.03%
Area D - Roberts Creek	7	(151)	1,416				14.48%
Area E - Elphinstone	5	(116)	1,100				22.04%
Area F - West Howe Sound	9	(193)	1,760				18.63%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	1	(30)	270				2.84%
Net Taxes Levied	40	(927)	8,586				100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	(.01)	.06	-	-
Utilities [02]	-	(.03)	.22	-	-
Major Industry [04]	-	(.03)	.21	-	-
Light Industry [05]	-	(.03)	.21	-	-
Business and Other [06]	-	(.02)	.15	-	-
Managed Forest Land [07]	-	(.02)	.19	-	-
Rec/Non Profit [08]	-	(.01)	.06	-	-
Farm [09]	-	(.01)	.06	-	-

Building Inspection Services

520

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	-	-	-	-	-	-	-
User Fees & Service Charges	1,152,325	1,003,221	1,048,820	1,071,490	1,088,451	1,088,525	1,088,600
Investment Income	17	-	-	-	-	-	-
Internal Recoveries	484	-	-	-	-	-	-
Other Revenue	1,960	600	600	600	600	600	600
Total Revenues	1,154,786	1,003,821	1,049,420	1,072,090	1,089,051	1,089,125	1,089,200

Expenses

Administration	155,820	155,820	163,512	163,512	163,512	163,512	163,512
Wages and Benefits	777,852	785,742	821,720	844,319	861,207	861,207	861,207
Operating	98,447	83,761	57,688	57,759	57,832	57,906	57,981
Amortization of Tangible Capital Assets	17,040	7,439	7,439	7,439	7,439	7,439	7,439
Total Expenses	1,049,159	1,032,762	1,050,359	1,073,029	1,089,990	1,090,064	1,090,139

Other

Transfer to/(from) Reserves	(21,742)	(22,002)	6,000	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	-	500	500	500	500	500	500
Unfunded Amortization	(17,040)	(7,439)	(7,439)	(7,439)	(7,439)	(7,439)	(7,439)
Total Other	(38,782)	(28,941)	(939)	(939)	(939)	(939)	(939)

Building Inspection Services (Surplus)/Deficit:	(144,409)	-	-	-	-	-	-
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Capital Project Summary

Building Inspection Services

520

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

- - - - -

Capital Projects Total:

- - - - -

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	77,470	80,517	38,746	83,548	(15,537)	(99,085) (118.60%)	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	77,470	80,517	38,746	83,548	(15,537)	(99,085) (118.60%)	100.00%
Limit by law	203,056	203,056	218,357	224,469	224,469		

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

	2021	2022	2023	2024	2025
Residential [01]	3.43	2.52	1.12	2.35	-
Utilities [02]	12.00	8.80	3.93	8.24	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	11.66	8.55	3.82	8.00	-
Business and Other [06]	8.40	6.16	2.75	5.77	-
Managed Forest Land [07]	10.28	7.55	3.37	7.06	-
Rec/Non Profit [08]	3.43	2.52	1.12	2.35	-
Farm [09]	3.43	2.52	1.12	2.35	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	39,538	49,890	7,884	48,230	(40,836)	(89,066) (184.67%)	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	39,538	49,890	7,884	48,230	(40,836)	(89,066) (184.67%)	100.00%
Limit by law	140,433	140,433	155,494	153,922	153,922		

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

	2021	2022	2023	2024	2025
Residential [01]	1.95	1.86	.27	1.64	-
Utilities [02]	6.83	6.52	.94	5.74	-
Major Industry [04]	6.64	6.33	.91	5.58	-
Light Industry [05]	6.64	6.33	.91	5.58	-
Business and Other [06]	4.78	4.56	.66	4.02	-
Managed Forest Land [07]	5.85	5.59	.80	4.92	-
Rec/Non Profit [08]	1.95	1.86	.27	1.64	-
Farm [09]	1.95	1.86	.27	1.64	-

Economic Development Area B
532

Actuals

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Revenues

Grants in Lieu of Taxes	533	-	-	-	-	-	-
Tax Requisitions	48,228	48,230	(40,836)	10,291	4,265	4,265	4,265
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
Total Revenues	48,790	48,230	(40,836)	10,291	4,265	4,265	4,265

Expenses

Administration	480	474	2,265	2,265	2,265	2,265	2,265
Wages and Benefits	350	-	-	-	-	-	-
Operating	6,776	50,108	8,626	8,026	2,000	2,000	2,000
Total Expenses	7,606	50,582	10,891	10,291	4,265	4,265	4,265

Other

Transfer to/(from) Appropriated Surplus	51,727	-	(51,727)	-	-	-	-
Prior Year (Surplus)/Deficit	(2,352)	(2,352)	-	-	-	-	-
Total Other	49,375	(2,352)	(51,727)	-	-	-	-

Economic Development Area B (Surplus)/Deficit:
8,191
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	45,275	43,271	7,032	43,635	(37,229)	(80,864) (185.32%)	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	45,275	43,271	7,032	43,635	(37,229)	(80,864) (185.32%)	100.00%
Limit by law	134,894	134,894	149,330	148,933	148,933		

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

	2021	2022	2023	2024	2025
Residential [01]	2.86	2.14	.31	1.95	-
Utilities [02]	9.99	7.48	1.10	6.83	-
Major Industry [04]	9.71	7.27	1.07	6.63	-
Light Industry [05]	9.71	7.27	1.07	6.63	-
Business and Other [06]	6.99	5.24	.77	4.78	-
Managed Forest Land [07]	8.57	6.41	.94	5.85	-
Rec/Non Profit [08]	2.86	2.14	.31	1.95	-
Farm [09]	2.85	2.14	.31	1.95	-

Economic Development Area D
533

Actuals

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Revenues

Tax Requisitions	43,632	43,635	(37,229)	9,008	4,040	4,040	4,040
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	25	-	-	-	-	-	-
Total Revenues	43,658	43,635	(37,229)	9,008	4,040	4,040	4,040

Expenses

Administration	420	416	2,040	2,040	2,040	2,040	2,040
Wages and Benefits	350	-	-	-	-	-	-
Operating	5,702	45,129	7,568	6,968	2,000	2,000	2,000
Total Expenses	6,472	45,545	9,608	9,008	4,040	4,040	4,040

Other

Transfer to/(from) Appropriated Surplus	46,837	-	(46,837)	-	-	-	-
Prior Year (Surplus)/Deficit	(1,909)	(1,910)	-	-	-	-	-
Total Other	44,928	(1,910)	(46,837)	-	-	-	-

Economic Development Area D (Surplus)/Deficit:
7,742
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	23,217	32,690	7,675	32,089	(20,518)	(52,607) (163.94%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	23,217	32,690	7,675	32,089	(20,518)	(52,607) (163.94%)	100.00%
Limit by law	153,160	153,160	171,446	337,945	337,945		

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

	2021	2022	2023	2024	2025
Residential [01]	1.94	2.10	.44	.94	-
Utilities [02]	6.79	7.36	1.54	3.30	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.60	7.15	1.50	3.20	-
Business and Other [06]	4.75	5.15	1.08	2.31	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.94	2.10	.44	.94	-

Economic Development Area E
534

Actuals

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Budget

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Revenues

Tax Requisitions	32,088	32,089	(20,518)	7,709	3,516	3,516	3,516
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	19	-	-	-	-	-	-
Total Revenues	32,108	32,089	(20,518)	7,709	3,516	3,516	3,516

Expenses

Administration	480	483	1,516	1,516	1,516	1,516	1,516
Wages and Benefits	350	-	-	-	-	-	-
Operating	6,893	33,515	8,793	6,193	2,000	2,000	2,000
Total Expenses	7,723	33,998	10,309	7,709	3,516	3,516	3,516

Other

Transfer to/(from) Appropriated Surplus	30,827	-	(30,827)	-	-	-	-
Prior Year (Surplus)/Deficit	(1,909)	(1,909)	-	-	-	-	-
Total Other	28,918	(1,909)	(30,827)	-	-	-	-

Economic Development Area E (Surplus)/Deficit:
4,533
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	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	47,249	52,140	10,269	53,632	(35,500)	(89,132) (166.19%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	47,249	52,140	10,269	53,632	(35,500)	(89,132) (166.19%)	100.00%
Limit by law	217,749	217,749	234,017	240,222	240,222		

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

	2021	2022	2023	2024	2025
Residential [01]	2.25	2.01	.37	1.86	-
Utilities [02]	7.87	7.02	1.29	6.52	-
Major Industry [04]	7.64	6.82	1.25	6.33	-
Light Industry [05]	7.64	6.82	1.25	6.33	-
Business and Other [06]	5.51	4.91	.90	4.56	-
Managed Forest Land [07]	6.74	6.02	1.11	5.59	-
Rec/Non Profit [08]	2.25	2.01	.37	1.86	-
Farm [09]	2.25	2.01	.37	1.86	-

Economic Development Area F
535

Actuals

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Revenues

Tax Requisitions	53,628	53,632	(35,500)	10,327	4,394	4,394	4,394
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	30	-	-	-	-	-	-
Total Revenues	53,659	53,632	(35,500)	10,327	4,394	4,394	4,394

Expenses

Administration	564	569	2,394	2,394	2,394	2,394	2,394
Wages and Benefits	350	-	-	-	-	-	-
Operating	10,690	52,973	12,533	7,933	2,000	2,000	2,000
Total Expenses	11,604	53,542	14,927	10,327	4,394	4,394	4,394

Other

Transfer to/(from) Appropriated Surplus	50,427	-	(50,427)	-	-	-	-
Prior Year (Surplus)/Deficit	89	90	-	-	-	-	-
Total Other	50,516	90	(50,427)	-	-	-	-

Economic Development Area F (Surplus)/Deficit:
8,461
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							14.44%
Area B - Halfmoon Bay							11.96%
Area D - Roberts Creek							9.09%
Area E - Elphinstone							13.85%
Area F - West Howe Sound							11.71%
Member Municipalities							
District of Sechelt							25.68%
Town of Gibsons							11.49%
shíshálh Nation Government District							1.78%
Net Taxes Levied							100.00%
Limit by law	908,158	1,217,816	1,356,385	1,457,305	1,457,305		

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

	2021	2022	2023	2024	2025
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

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Revenues

Tax Requisitions

- - - - - - -

Investment Income

3 - - - - -

Internal Recoveries

92 - - - - -

Other Revenue

91,095 156,339 156,339 156,339 156,339 156,339 156,339

Total Revenues

91,190 156,339 156,339 156,339 156,339 156,339 156,339

Expenses

Administration

6,060 6,055 17,904 17,904 17,904 17,904 17,904

Wages and Benefits

49,151 59,580 31,018 31,872 32,509 32,509 32,509

Operating

151,914 485,688 91,106 91,336 91,336 91,336 91,336

Total Expenses

207,125 551,323 140,028 141,112 141,749 141,749 141,749

Other

Development of Land Held for Resale

17,953 104,055 25,904 25,904 25,904 25,904 25,904

Transfer to/(from) Reserves

(58,621) (499,039) (9,593) (10,677) (11,314) (11,314) (11,314)

Total Other

(40,668) (394,984) 16,311 15,227 14,590 14,590 14,590

Hillside Development Project (Surplus)/Deficit:

75,267 - - - - -

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	952,883	952,501	1,009,354	1,098,116	1,182,766	84,650	7.71% 16.41%
Area D - Roberts Creek	559,899	601,140	656,690	706,187	760,625	54,438	7.71% 10.56%
Area E - Elphinstone	500,421	542,961	600,808	644,487	694,168	49,681	7.71% 9.63%
Area F - West Howe Sound	765,532	762,246	809,430	891,153	959,849	68,696	7.71% 13.32%
Member Municipalities							
District of Sechelt	1,841,559	1,926,431	2,136,358	2,186,536	2,355,089	168,553	7.71% 32.68%
Town of Gibsons	727,068	780,032	867,845	933,390	1,005,342	71,952	7.71% 13.95%
shíshálh Nation Government District	162,394	190,009	207,282	230,392	248,152	17,760	7.71% 3.44%
Net Taxes Levied	5,509,756	5,755,320	6,287,766	6,690,260	7,205,992	515,732	7.71% 100.00%
Limit by law	12,701,595	16,847,846	18,978,636	18,689,998	18,689,998		

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

	2021	2022	2023	2024	2025
Residential [01]	104.73	94.90	94.85	98.17	-
Utilities [02]	366.56	332.15	331.99	343.60	-
Major Industry [04]	356.08	322.66	322.51	333.78	-
Light Industry [05]	356.08	322.66	322.51	333.78	-
Business and Other [06]	256.59	232.51	232.39	240.52	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	104.69	94.87	94.83	98.17	-
Farm [09]	-	-	-	-	-

Community Recreation Facilities

615

Actuals

Amended Budget

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Revenues

Grants in Lieu of Taxes	231	-	-	-	-	-	-
Tax Requisitions	6,690,268	6,747,563	7,205,992	7,455,268	7,566,307	7,587,485	7,443,102
Frontage & Parcel Taxes	1,698,324	1,698,073	1,698,073	118,005	-	-	-
User Fees & Service Charges	1,749,714	1,837,906	1,856,806	1,857,326	1,857,714	1,857,714	1,857,714
Investment Income	513,985	513,598	553,539	75,648	10,188	20,727	-
Internal Recoveries	4,061	-	-	-	-	-	-
Other Revenue	25,587	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues	10,682,170	10,814,998	11,332,268	9,524,105	9,452,067	9,483,784	9,318,674

Expenses

Administration	1,071,060	1,071,071	1,100,592	1,100,592	1,100,592	1,100,592	1,100,592
Wages and Benefits	4,166,363	4,157,657	4,332,725	4,571,633	4,662,410	4,662,410	4,662,410
Operating	1,837,278	2,233,691	2,163,816	2,126,116	2,134,716	2,130,316	2,130,316
Debt Charges - Interest	928,741	1,049,886	1,126,621	339,463	256,966	223,148	9,504
Amortization of Tangible Capital Assets	1,028,593	1,033,297	1,033,297	1,033,297	1,033,297	1,033,297	1,033,297
Total Expenses	9,032,035	9,545,602	9,757,051	9,171,101	9,187,981	9,149,763	8,936,119

Other

Capital Expenditures	1,652,624	8,840,437	2,210,017	1,250,900	2,669,500	1,638,000	376,700
Proceeds from Long Term Debt	(546,530)	(5,979,692)	(1,050,200)	(87,500)	(1,606,000)	(721,400)	-
Debt Principal Repayment	1,300,368	1,441,750	1,778,318	1,129,855	1,017,298	1,050,127	214,019
Transfer to/(from) Reserves	762,895	(1,932,962)	(251,220)	(906,954)	(783,415)	(599,409)	825,133
Transfer to/(from) Appropriated Surplus	(168)	(313,497)	-	-	-	-	-
Transfer to/(from) Other Funds	(299,474)	246,657	(78,401)	-	-	-	-
Unfunded Amortization	(1,028,593)	(1,033,297)	(1,033,297)	(1,033,297)	(1,033,297)	(1,033,297)	(1,033,297)
Total Other	1,841,122	1,269,396	1,575,217	353,004	264,086	334,021	382,555

Community Recreation Facilities (Surplus)/Deficit:

190,987

-

-

-

-

-

-

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1151	Capital Renewal Fund (GACC)	315,371	1,168,008	513,180	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	27,611	514,536	402,732	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	89,447	646,932	86,868	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	127,426	406,632	18,660	-	-	-	-
CP1256	SAC Sprinkler System Replacement	275,657	495,852	-	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	1,260	-	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	-	-	-	-	-
CP1309	Health & Safety Requirements	77,114	121,920	-	-	-	-	-
CP1328	Domestic Hot Water System	900	15,276	-	-	-	-	-
CP1329	Water Management Plan Implementation- Water Treatment Equipment	116	540	-	-	-	-	-
CP1346	GACC Zamboni Replacement	199,130	321,996	-	-	-	-	-
CP1347	GACC Package Rooftop Unit Replacement	366,700	375,000	-	-	-	-	-
CP1348	Fitness Equipment Replacement	-	130,200	-	-	-	-	-
CP1349	GACC Roof Replacement	15,098	2,899,896	-	-	-	-	-
CP1350	SAC Roof Replacement	13,896	556,296	675,300	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	-	36,096	76,200	-	-	-	-
CP1393	SAC Heat Pump Replacement	144,161	249,996	-	-	-	-	-
CP1419	GACC Direct Digital Controls Replacement	-	-	374,904	-	-	-	-
CP1420	Capital Renewal Fund (GACC)	-	-	18,096	-	-	-	-
CP1438	SAC Water Feature Pumps	-	-	44,100	-	-	-	-
Capital Projects Total:		1,652,627	8,840,436	2,210,040				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	576,433	594,736	610,918	651,791	688,444	36,653	5.62%
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	576,433	594,736	610,918	651,791	688,444	36,653	5.62%
Limit by law	1,025,190	1,480,947	1,603,434	1,624,504	1,624,504		

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

	2021	2022	2023	2024	2025
Residential [01]	77.61	68.34	65.20	66.33	-
Utilities [02]	271.65	239.20	228.21	232.17	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	263.89	232.37	221.69	225.53	-
Business and Other [06]	190.16	167.44	159.74	162.52	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	77.61	68.34	65.20	66.33	-
Farm [09]	-	-	-	-	-

Pender Harbour Pool

625

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	651,792	651,791	688,444	702,351	712,749	712,749	712,749
Frontage & Parcel Taxes	48,540	48,519	48,519	48,519	48,519	48,519	-
User Fees & Service Charges	72,944	90,100	91,613	91,655	91,685	91,685	91,685
Investment Income	21,265	21,258	23,270	25,363	27,539	29,803	-
Internal Recoveries	363	-	-	-	-	-	-
Other Revenue	1,386	-	-	-	-	-	-
Total Revenues	796,290	811,668	851,846	867,888	880,492	882,756	804,434

Expenses

Administration	86,556	86,553	90,300	90,300	90,300	90,300	90,300
Wages and Benefits	423,935	472,951	507,326	521,275	531,703	531,703	531,703
Operating	123,223	159,769	157,431	157,431	157,431	157,431	157,431
Debt Charges - Interest	19,464	19,466	19,466	19,466	19,466	19,466	-
Amortization of Tangible Capital Assets	101,637	100,302	100,302	100,302	100,302	100,302	100,302
Total Expenses	754,815	839,041	874,825	888,774	899,202	899,202	879,736

Other

Capital Expenditures	8,225	33,865	45,000	10,000	10,000	10,000	10,000
Debt Principal Repayment	50,316	50,311	52,323	54,416	56,592	58,856	-
Transfer to/(from) Reserves	16,018	(11,247)	(20,000)	15,000	15,000	15,000	15,000
Unfunded Amortization	(101,637)	(100,302)	(100,302)	(100,302)	(100,302)	(100,302)	(100,302)
Total Other	(27,078)	(27,373)	(22,979)	(20,886)	(18,710)	(16,446)	(75,302)

Pender Harbour Pool (Surplus)/Deficit:	(68,553)	-	-	-	-	-	-
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Capital Project Summary

Pender Harbour Pool

625

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1063	Annual Gym Equipment Replacement (Base)	-	23,868	9,996	9,996	9,996	9,996	9,996
CP1330	Storage Container	8,225	9,996	-	-	-	-	-
CP1414	Eyewash station	-	-	35,004	-	-	-	-
Capital Projects Total:		8,225	33,864	45,000	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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	438	431	11,032	7,549	7,499	(50)	(0.66%)	14.70%
Area B - Halfmoon Bay	393	360	9,421	6,253	6,212	(41)	(0.66%)	12.17%
Area D - Roberts Creek	307	272	7,167	4,756	4,725	(31)	(0.65%)	9.26%
Area E - Elphinstone	232	209	5,568	7,242	7,194	(48)	(0.66%)	14.10%
Area F - West Howe Sound	407	350	8,906	6,121	6,081	(40)	(0.65%)	11.92%
Member Municipalities								
District of Sechelt	818	759	20,842	13,430	13,341	(89)	(0.66%)	26.15%
Town of Gibsons	379	334	9,059	6,011	5,972	(39)	(0.65%)	11.70%
shíshálh Nation Government District								
Net Taxes Levied	2,975	2,715	71,996	51,362	51,023	(339)	(0.66%)	100.00%
Limit by law	2,547,346	2,547,346	2,840,062	3,053,869	3,053,869			

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

	2021	2022	2023	2024	2025
Residential [01]	.02	.01	.32	.21	-
Utilities [02]	.07	.05	1.12	.74	-
Major Industry [04]	.07	.05	1.09	.72	-
Light Industry [05]	.07	.05	1.09	.72	-
Business and Other [06]	.05	.03	.78	.52	-
Managed Forest Land [07]	.06	.04	.96	.64	-
Rec/Non Profit [08]	.02	.01	.32	.21	-
Farm [09]	.02	.01	.32	.21	-

School Facilities - Joint Use

630

Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
2024	2024	2025	2026	2027	2028	2029

Revenues

Tax Requisitions	51,360	51,362	51,023	51,116	51,188	51,188	51,188
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	27	-	-	-	-	-	-
Total Revenues	51,388	51,362	51,023	51,116	51,188	51,188	51,188

Expenses

Administration	3,228	3,222	2,745	2,745	2,745	2,745	2,745
Wages and Benefits	3,161	3,290	3,428	3,521	3,593	3,593	3,593
Operating	20,357	44,850	44,850	44,850	44,850	44,850	44,850
Total Expenses	26,746	51,362	51,023	51,116	51,188	51,188	51,188

School Facilities - Joint Use (Surplus)/Deficit:	(24,642)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	170,957	181,613	198,661	330,035	340,624	10,589	3.21% 37.38%
Area F - West Howe Sound	300,184	303,594	317,783	278,964	287,915	8,951	3.21% 31.59%
Member Municipalities							
District of Sechelt							
Town of Gibsons	279,529	290,213	323,243	273,946	282,736	8,790	3.21% 31.03%
shíshálh Nation Government District							
Net Taxes Levied	750,669	775,420	839,687	882,945	911,275	28,330	3.21% 100.00%
Limit by law	1,930,488	1,930,488	2,139,165	2,700,944	2,700,944		

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

	2021	2022	2023	2024	2025
Residential [01]	14.28	11.68	11.41	9.69	-
Utilities [02]	49.99	40.87	39.92	33.92	-
Major Industry [04]	48.56	39.70	38.78	32.95	-
Light Industry [05]	48.56	39.70	38.78	32.95	-
Business and Other [06]	34.99	28.61	27.95	23.74	-
Managed Forest Land [07]	42.85	35.03	34.22	29.07	-
Rec/Non Profit [08]	14.28	11.68	11.41	9.69	-
Farm [09]	14.28	11.68	11.40	9.69	-

Gibsons & Area Library
640

Actuals

 Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	882,948	882,945	911,275	911,465	911,606	911,606	911,606
Investment Income	17	-	-	-	-	-	-
Internal Recoveries	484	-	-	-	-	-	-
Total Revenues	883,449	882,945	911,275	911,465	911,606	911,606	911,606

Expenses

Administration	57,948	57,951	49,539	49,539	49,539	49,539	49,539
Wages and Benefits	3,637	6,672	6,877	7,067	7,208	7,208	7,208
Operating	841,170	858,007	897,118	897,118	897,118	897,118	897,118
Amortization of Tangible Capital Assets	52,183	52,180	52,180	52,180	52,180	52,180	52,180
Total Expenses	954,938	974,810	1,005,714	1,005,904	1,006,045	1,006,045	1,006,045

Other

Transfer to/(from) Reserves	50,004	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds	(89,684)	(89,685)	(92,259)	(92,259)	(92,259)	(92,259)	(92,259)
Unfunded Amortization	(52,183)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)
Total Other	(91,863)	(91,865)	(94,439)	(94,439)	(94,439)	(94,439)	(94,439)

Gibsons & Area Library (Surplus)/Deficit:
(20,374)
-
-
-
-
-
-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	52,828	54,902	58,861	65,298	66,856	1,558	2.39%	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	52,828	54,902	58,861	65,298	66,856	1,558	2.39%	100.00%
Limit by law	85,895	123,056	132,328	134,125	134,125			

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

	2021	2022	2023	2024	2025
Residential [01]	2.34	1.72	1.71	1.86	-
Utilities [02]	8.18	6.00	5.97	6.53	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.95	5.83	5.80	6.34	-
Business and Other [06]	5.73	4.20	4.18	4.57	-
Managed Forest Land [07]	7.01	5.15	5.12	5.59	-
Rec/Non Profit [08]	2.34	1.72	1.71	1.86	-
Farm [09]	2.34	1.72	1.71	1.86	-

Egmont/Pender Harbour Library Service

643

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	65,304	65,298	66,856	66,856	66,856	66,856	66,856
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	34	-	-	-	-	-	-

Total Revenues	65,339	65,298	66,856	66,856	66,856	66,856	66,856
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Expenses

Administration	3,696	3,696	3,315	3,315	3,315	3,315	3,315
Operating	61,786	61,602	63,541	63,541	63,541	63,541	63,541

Total Expenses	65,482	65,298	66,856	66,856	66,856	66,856	66,856
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Egmont/Pender Harbour Library Service (Surplus)/Deficit:	143	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	156,463	161,380	172,985	181,655	185,030	3,375	1.86%	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	156,463	161,380	172,985	181,655	185,030	3,375	1.86%	100.00%
Limit by law	434,429	434,429	481,210	475,525	475,525			

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

	2021	2022	2023	2024	2025
Residential [01]	8.30	6.43	6.27	6.60	-
Utilities [02]	29.04	22.50	21.93	23.11	-
Major Industry [04]	28.21	21.85	21.31	22.45	-
Light Industry [05]	28.21	21.85	21.31	22.45	-
Business and Other [06]	20.33	15.75	15.35	16.17	-
Managed Forest Land [07]	24.89	19.28	18.80	19.80	-
Rec/Non Profit [08]	8.30	6.43	6.27	6.60	-
Farm [09]	8.30	6.43	6.27	6.60	-

Halfmoon Bay Library Service

645

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Grants in Lieu of Taxes

1

-

-

-

-

-

-

Tax Requisitions

181,656

181,655

185,030

185,030

185,030

185,030

185,030

Investment Income

3

-

-

-

-

-

-

Internal Recoveries

96

-

-

-

-

-

-

Total Revenues

181,756

181,655

185,030

185,030

185,030

185,030

185,030

Expenses

Administration

10,860

10,860

9,190

9,190

9,190

9,190

9,190

Operating

171,302

170,796

175,840

175,840

175,840

175,840

175,840

Total Expenses

182,162

181,656

185,030

185,030

185,030

185,030

185,030

Other

Prior Year (Surplus)/Deficit

(1)

(1)

-

-

-

-

-

Total Other

(1)

(1)

-

-

-

-

-

Halfmoon Bay Library Service (Surplus)/Deficit:

405

-

-

-

-

-

-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	197,380	196,193	216,173	215,932	220,006	4,074	1.89%	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	197,380	196,193	216,173	215,932	220,006	4,074	1.89%	100.00%
Limit by law	489,616	489,616	541,603	540,583	540,583			

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

	2021	2022	2023	2024	2025
Residential [01]	12.84	9.93	9.88	9.89	-
Utilities [02]	44.94	34.74	34.58	34.60	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	31.45	24.32	24.20	24.22	-
Managed Forest Land [07]	38.52	29.78	29.64	29.66	-
Rec/Non Profit [08]	12.84	9.93	9.88	9.89	-
Farm [09]	12.84	9.93	9.88	9.88	-

Roberts Creek Library Service

646

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	215,928	216,932	220,006	220,006	220,006	220,006	220,006
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	66	-	-	-	-	-	-
Total Revenues	215,996	216,932	220,006	220,006	220,006	220,006	220,006

Expenses

Administration	7,920	7,914	6,421	6,421	6,421	6,421	6,421
Operating	118,682	119,333	121,326	121,326	121,326	121,326	121,326
Total Expenses	126,602	127,247	127,747	127,747	127,747	127,747	127,747

Other

Transfer to/(from) Other Funds	89,684	89,685	92,259	92,259	92,259	92,259	92,259
Total Other	89,684	89,685	92,259	92,259	92,259	92,259	92,259

Roberts Creek Library Service (Surplus)/Deficit:	290	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	22,136	26,605	25,993	26,756	27,801	1,045	3.91%	14.44%
Area B - Halfmoon Bay	19,844	22,276	22,196	22,163	23,029	866	3.91%	11.96%
Area D - Roberts Creek	15,533	16,826	16,886	16,857	17,516	659	3.91%	9.09%
Area E - Elphinstone	11,724	12,928	13,118	25,668	26,671	1,003	3.91%	13.85%
Area F - West Howe Sound	20,586	21,611	20,984	21,696	22,544	848	3.91%	11.71%
Member Municipalities								
District of Sechelt	41,361	46,873	49,107	47,601	49,460	1,859	3.91%	25.68%
Town of Gibsons	19,170	20,658	21,345	21,306	22,138	832	3.91%	11.49%
shíshálh Nation Government District	3,190	3,360	3,218	3,304	3,433	129	3.90%	1.78%
Net Taxes Levied	153,544	171,136	172,848	185,352	192,592	7,240	3.91%	100.00%
Limit by law	936,782	936,782	1,043,373	1,121,004	1,121,004			

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

	2021	2022	2023	2024	2025
Residential [01]	.98	.83	.75	.75	-
Utilities [02]	3.43	2.91	2.64	2.64	-
Major Industry [04]	3.33	2.83	2.56	2.56	-
Light Industry [05]	3.33	2.83	2.56	2.56	-
Business and Other [06]	2.40	2.04	1.85	1.85	-
Managed Forest Land [07]	2.94	2.49	2.26	2.26	-
Rec/Non Profit [08]	.98	.83	.75	.75	-
Farm [09]	.98	.83	.75	.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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	464,859	539,379	653,596	584,608	713,810	129,202	22.10%
Area B - Halfmoon Bay	416,725	451,608	558,124	484,265	591,290	107,025	22.10%
Area D - Roberts Creek	326,190	341,131	424,608	368,329	449,732	81,403	22.10%
Area E - Elphinstone	246,199	262,091	329,863	560,852	684,803	123,951	22.10%
Area F - West Howe Sound	432,302	438,124	527,656	474,064	578,835	104,771	22.10%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	1,886,276	2,032,333	2,493,848	2,472,118	3,018,471	546,353	22.10%
Limit by law	5,554,997	5,554,997	6,075,337	6,969,136	6,969,136		

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

	2021	2022	2023	2024	2025
Residential [01]	20.57	16.85	18.94	16.47	-
Utilities [02]	71.99	58.98	66.29	57.64	-
Major Industry [04]	69.94	57.30	64.39	55.99	-
Light Industry [05]	69.94	57.30	64.39	55.99	-
Business and Other [06]	50.40	41.29	46.40	40.35	-
Managed Forest Land [07]	61.71	50.56	56.82	49.40	-
Rec/Non Profit [08]	20.57	16.85	18.94	16.47	-
Farm [09]	20.57	16.85	18.94	16.47	-

Capital Project Summary

Community Parks

650

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1032	Coopers Green Park Hall & Parking-Design Plans	-	40,392	-	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	69,755	413,436	210,000	-	-	-	-
CP1341	Halfmoon Bay Community Hall	60,205	3,327,708	19,896	-	-	-	-
CP1354	Solid Waste Bylaw Implementation- Parks	2,910	46,152	-	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	22,999	56,256	-	-	-	-	-
CP1370	Coopers Green Park Enhancements	8,893	633,240	-	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	225	195,000	-	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	87,703	275,004	-	-	-	-	-
Capital Projects Total:		252,690	4,987,188	229,896				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	16,244	17,782	20,210	34,930	20,435	(14,495)	(41.50%) 28.56%
Area D - Roberts Creek	9,120	10,719	12,590	21,503	12,580	(8,923)	(41.50%) 17.58%
Area E - Elphinstone	8,145	9,675	11,517	38,823	22,713	(16,110)	(41.50%) 31.74%
Area F - West Howe Sound	12,457	13,577	15,479	27,066	15,834	(11,232)	(41.50%) 22.13%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	45,966	51,752	59,796	122,322	71,562	(50,760)	(41.50%) 100.00%
Limit by law	719,951	719,951	798,416	965,339	965,339		

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

	2021	2022	2023	2024	2025
Residential [01]	1.70	1.69	1.81	2.98	-
Utilities [02]	5.96	5.92	6.35	10.44	-
Major Industry [04]	5.79	5.75	6.17	10.14	-
Light Industry [05]	5.79	5.75	6.17	10.14	-
Business and Other [06]	4.18	4.14	4.44	7.31	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.70	1.69	1.81	2.98	-
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths

665

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	122,328	122,322	71,562	55,530	56,017	56,017	56,017
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	21	-	-	-	-	-	-
Total Revenues	122,350	122,322	71,562	55,530	56,017	56,017	56,017

Expenses

Administration	8,868	8,871	13,624	13,624	13,624	13,624	13,624
Wages and Benefits	5,198	30,210	23,553	24,198	24,685	24,685	24,685
Operating	52,151	67,212	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	79,260	79,260	79,260	79,260	79,260	79,260	79,260
Total Expenses	145,477	185,553	124,145	124,790	125,277	125,277	125,277

Other

Capital Expenditures	6,509	584,183	524,410	-	-	-	-
Transfer to/(from) Reserves	4,045	(127,324)	(190,000)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	59,111	69,264	16,677	-	-	-	-
Transfer to/(from) Other Funds	-	(510,094)	(324,410)	-	-	-	-
Unfunded Amortization	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
Total Other	(9,595)	(63,231)	(52,583)	(69,260)	(69,260)	(69,260)	(69,260)

Bicycle & Walking Paths (Surplus)/Deficit:

13,532

-

-

-

-

-

-

Capital Project Summary

Bicycle & Walking Paths		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
665								
CP1360	Lower Road Retaining Wall	6,509	584,184	524,412	-	-	-	-
Capital Projects Total:		6,509	584,184	524,412				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	14,195	14,580	14,398	12,484	12,641	157	1.26%
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	14,195	14,580	14,398	12,484	12,641	157	1.26%
Limit by law	215,279	215,279	231,496	234,639	234,639		

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

	2021	2022	2023	2024	2025
Residential [01]	1.79	1.57	1.45	1.20	-
Utilities [02]	6.27	5.51	5.07	4.19	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.10	5.35	4.92	4.07	-
Business and Other [06]	4.39	3.85	3.55	2.93	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.79	1.57	1.45	1.20	-
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths

667

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	12,480	12,484	12,641	12,835	12,983	12,983	12,983
Investment Income	-	-	-	-	-	-	-
Internal Recoveries	6	-	-	-	-	-	-
Total Revenues	12,486	12,484	12,641	12,835	12,983	12,983	12,983

Expenses

Administration	1,536	1,539	1,376	1,376	1,376	1,376	1,376
Wages and Benefits	3,161	6,745	7,065	7,259	7,407	7,407	7,407
Operating	43	4,200	4,200	4,200	4,200	4,200	4,200
Amortization of Tangible Capital Assets	6,348	6,349	6,349	6,349	6,349	6,349	6,349
Total Expenses	11,088	18,833	18,990	19,184	19,332	19,332	19,332

Other

Unfunded Amortization	(6,348)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Total Other	(6,348)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)

Area A Bicycle & Walking Paths (Surplus)/Deficit:	(7,746)	-	-	-	-	-	-
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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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	22,714	24,380	29,626	31,567	29,447	(2,120) (6.72%)	14.98%
Area B - Halfmoon Bay	20,362	20,413	25,299	26,149	24,393	(1,756) (6.72%)	12.41%
Area D - Roberts Creek	15,939	15,419	19,247	19,889	18,553	(1,336) (6.72%)	9.44%
Area E - Elphinstone	12,030	11,847	14,952	30,285	28,251	(2,034) (6.72%)	14.37%
Area F - West Howe Sound	14,691	13,395	16,482	17,595	16,413	(1,182) (6.72%)	8.35%
Member Municipalities							
District of Sechelt	42,441	42,953	55,972	56,161	52,389	(3,772) (6.72%)	26.66%
Town of Gibsons	19,670	18,931	24,329	25,138	23,450	(1,688) (6.71%)	11.93%
shíshálh Nation Government District	3,273	3,079	3,668	3,898	3,636	(262) (6.72%)	1.85%
Net Taxes Levied	151,121	150,416	189,574	210,682	196,533	(14,149) (6.72%)	100.00%
Limit by law	2,685,264	2,685,264	3,001,407	3,230,436	3,230,436		

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

	2021	2022	2023	2024	2025
Residential [01]	1.01	.76	.86	.89	-
Utilities [02]	3.52	2.67	3.00	3.11	-
Major Industry [04]	3.42	2.59	2.92	3.02	-
Light Industry [05]	3.42	2.59	2.92	3.02	-
Business and Other [06]	2.46	1.87	2.10	2.18	-
Managed Forest Land [07]	3.02	2.29	2.58	2.67	-
Rec/Non Profit [08]	1.01	.76	.86	.89	-
Farm [09]	1.01	.76	.86	.89	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour	28,888	31,769	30,898	33,453	36,879	3,426	10.24%
Area B - Halfmoon Bay	25,897	26,599	26,385	27,711	30,549	2,838	10.24%
Area D - Roberts Creek	20,271	20,092	20,073	21,077	23,235	2,158	10.24%
Area E - Elphinstone	15,300	15,437	15,594	32,093	35,380	3,287	10.24%
Area F - West Howe Sound	26,865	25,805	24,945	27,127	29,905	2,778	10.24%
Member Municipalities							
District of Sechelt	53,977	55,970	58,375	59,515	65,610	6,095	10.24%
Town of Gibsons	25,017	24,668	25,373	26,639	29,367	2,728	10.24%
shíshálh Nation Government District	4,163	4,012	3,825	4,131	4,554	423	10.24%
Net Taxes Levied	200,378	204,351	205,468	231,746	255,479	23,733	10.24%
Limit by law	749,425	749,425	834,698	896,803	896,803		

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

	2021	2022	2023	2024	2025
Residential [01]	1.28	.99	.90	.94	-
Utilities [02]	4.47	3.47	3.13	3.30	-
Major Industry [04]	4.35	3.37	3.04	3.20	-
Light Industry [05]	4.35	3.37	3.04	3.20	-
Business and Other [06]	3.13	2.43	2.19	2.31	-
Managed Forest Land [07]	3.83	2.98	2.69	2.83	-
Rec/Non Profit [08]	1.28	.99	.90	.94	-
Farm [09]	1.28	.99	.90	.94	-

Dakota Ridge Recreation Service Area

680

Actuals

Amended
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	231,744	231,746	255,479	258,478	260,720	260,720	260,720
User Fees & Service Charges	27,433	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	5	-	-	-	-	-	-
Internal Recoveries	138	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	259,320	271,746	295,479	298,478	300,720	300,720	300,720

Expenses

Administration	25,752	25,754	24,653	24,653	24,653	24,653	24,653
Wages and Benefits	66,567	99,489	109,124	112,123	114,365	114,365	114,365
Operating	116,205	146,503	161,702	161,702	161,702	161,702	161,702
Amortization of Tangible Capital Assets	6,588	4,474	4,474	4,474	4,474	4,474	4,474
Total Expenses	215,112	276,220	299,953	302,952	305,194	305,194	305,194

Other

Capital Expenditures	-	-	58,500	-	-	-	-
Transfer to/(from) Reserves	-	-	(58,500)	-	-	-	-
Unfunded Amortization	(6,588)	(4,474)	(4,474)	(4,474)	(4,474)	(4,474)	(4,474)
Total Other	(6,588)	(4,474)	(4,474)	(4,474)	(4,474)	(4,474)	(4,474)

Dakota Ridge Recreation Service Area (Surplus)/Deficit:	(50,796)	-	-	-	-	-	-
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Capital Project Summary

Dakota Ridge Recreation Service Area	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
680							
CP1439 Piston Bully	-	-	58,500	-	-	-	-
Capital Projects Total:			58,500				