

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

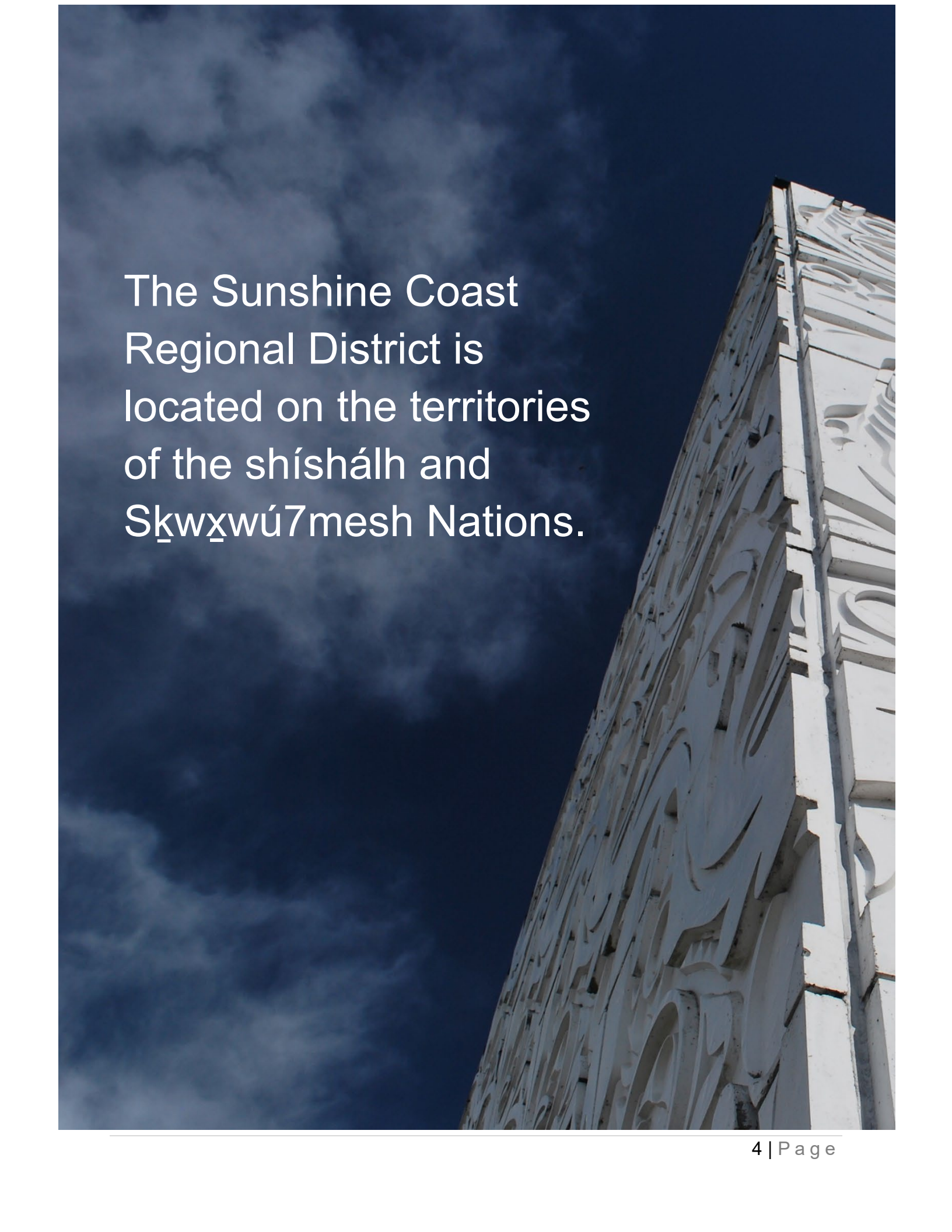
Christopher P. Morill

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
Sk̓w̓x̓w̓ú7mesh Nations.

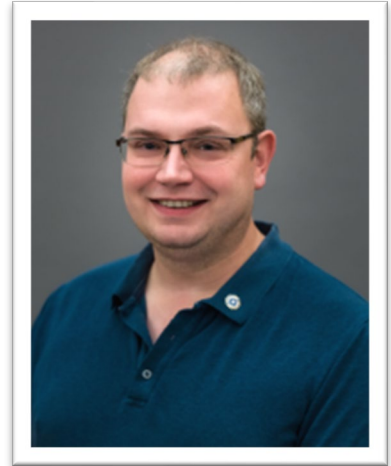
Message from SCRD Board Chair

Alton Toth

As Board Chair of the Sunshine Coast Regional District, it is my privilege to share our 2025-2029 Financial Plan with you.

This has been a year of planning for the now and future of our region.

Our Board, in conjunction with our senior leadership staff, began a review of all outstanding projects in the organization, with an aim to ensuring that we can prioritize the projects that are most critical to the community, while increasing transparency about the status of a project that may not be moving forward. With adoption set for 2025, this new prioritization tool will begin to influence future projects for the whole organization for years to come.



This approach has been reflected through the 2025 budget process, with projects for consideration broken into three categories. Mandatory projects, seen as 'must do.' Strategic projects, seen as 'should do' and discretionary projects, seen as 'could do.'

This has helped to focus our decisions through budget to ensure the continued delivery of core services for the organization while also allowing to plan for the SCRD Board's two strategic plan focus areas of water stewardship and solid waste solutions.

In 2025, several approved projects are aligned with these focus areas which will see work continuing the development of a new water source at Langdale, upgrades to existing water infrastructure and engagement on updates to the Solid Waste Management Plan to explore future waste disposal options on the Sunshine Coast.

Like many local governments in B.C., we continue to face the challenge of balancing rising service demands with fiscal responsibility. On top of that, escalating cost pressures, including those imposed by tariffs, continue to give our organization reason to focus more and more on core service delivery. These pressures have only strengthened our commitment to long-term planning and collaborative governance for the whole region and beyond.

As we look to 2025, we remain focused on building a resilient region that reflects the values and priorities of our communities. If you want to provide respectful feedback, you can email me directly at alton.toth@scrd.ca and I'll pass your message along to my fellow Directors, as well as staff, when appropriate.

Message from Chief Administrative & Financial Officer

Tina Perreault

It is my pleasure to submit the 2025–2029 Financial Plan for the Sunshine Coast Regional District (SCRD).

In accordance with Sections 374 and 375 of the *Local Government Act*, all regional districts in B.C. must adopt a five-year Financial Plan by March 31 each year and conduct public engagement to ensure transparency and community input. The Sunshine Coast Regional District Board adopted its 2025–2029 Financial Plan Bylaw on February 13, 2025. A summary of the Plan is included in the “Five-Year Financial Plan” section of the Annual Report, and full details are available at www.scrd.ca/Budget.



The 2025 budget includes 93 new projects and 270 carryforward projects from previous years, reflecting both the need to address historical underfunding and our focus on completing previously approved work. These projects are directly informed by the SCRD’s **2023–2027 Strategic Plan**, which identifies **Water** and **Solid Waste** as core focus areas. Budget decisions are also shaped by the strategic lenses of **Climate Resilience**, **Social Equity and Reconciliation**, **Service Delivery Excellence**, and **Governance Excellence**—ensuring that investments meet both immediate needs and long-term community values.

To support strategic alignment, the SCRD categorizes projects as:

- **Mandatory:** urgent needs tied to asset failure, safety, or compliance;
- **Strategic:** initiatives that advance the Board’s long-term goals;
- **Discretionary:** beneficial but not essential at this time.

The budgeting process included three rounds of public meetings and community engagement through the *Let’s Talk Budget* platform, online tools, and news updates.

Key initiatives advancing in 2025 include:

- **Solid Waste:** Relocation of the Sechelt Landfill’s contact water pond, extending landfill life by four years with reduced cost through provincial funding.
- **Water Infrastructure:** Investments in water supply, including groundwater exploration, watermain rehabilitation, and upgrades to the Chapman Water Treatment Plant.
- **Transit Expansion:** Increased service on main routes and introduction of free youth transit access.

- **Parks and Recreation:** A regional recreation needs assessment, Cliff Gilker Park irrigation system (grant-funded), and repairs to docks on Gambier and Keats Islands.
- **Staffing:** New positions to increase service capacity, including additional planning staff.

The 2025 Financial Plan totals \$136.7 million, with \$68.5 million for operating and \$68.2 million for capital projects. The capital plan is funded through a mix of long-term debt (\$29.9 million), grants (\$3.4 million), reserves (\$20.7 million), and capital funds (\$9.6 million). Key capital investments include:

- \$41 million for Water and Wastewater
- \$15.5 million for Recreation and Culture
- \$6 million for Fire Departments

To fund these priorities, **property tax requisitions increased by 7.6%**. Additional rate adjustments include:

- **Water system parcel taxes and user rates: Regional Water** increasing \$64, with **North Pender at \$124** and **South Pender at \$165**
- **Wastewater treatment fees:** +\$50 to \$170 depending on the area
- **Refuse collection:** +\$11
- **Recreation and Pender Harbour Pool parcel taxes:** unchanged

Further additions from Round 2 budget discussions include a **paid-on-call fire service model, expanded transit, and feasibility studies** for future water service extension—demonstrating the SCRD’s responsiveness to emerging community needs.

These budget decisions carry long-term implications. Investing today in critical infrastructure reduces future costs, supports reliable service delivery, and helps meet regulatory and environmental standards. Delaying action could result in higher costs and service disruptions. By aligning financial decisions with strategic priorities, the SCRD is working to protect and enhance community value over time.

Residents can estimate their 2025 SCRD property tax contribution by dividing their home’s assessed value (from BC Assessment) by \$100,000 and multiplying by the applicable tax rate listed by area. More details are available through the SCRD’s online property tax estimator and mapping tools <https://www.scrd.ca/property-taxes>.

Financial Outlook

The 2025 financial outlook for British Columbia (BC) and the Coast presents a mix of cautious optimism and notable challenges. BC is projected to underperform nationally due to reduced consumer spending and weakened investment prospects. This is further compounded by high interest rates and a slowing labor market, which are expected to

depress consumer spending further. However, stable housing starts and a dip in inflation suggests resilience in key economic areas.

Here are a few economic indicators to consider:

- Unemployment rates in BC were 6.2% (March 2025), increasing from 5.5% from April 2024.
- The Vancouver Consumer Price Indices (CPI), 12-month average percent change is 2.5%, slightly higher than the Canadian average of 2.2%. This is a marginal improvement from over 3.6% in 2024.
- As of April 21, 2025, the Municipal Finance Authority of BC's interest rates range from 3.32% for short-term financing to 3.96% for 10-year term. The SCRD's 2025 Financial Plan includes \$30.8 million of debt funding for new capital.
- Interest earned on cash and investments ranges from 2% for short-term placements up to 6.05% for longer term deposits.
- Overall property assessments in the region increased to 1.68% in 2025 from 0.7% in 2024.

Despite ongoing challenges, the SCRD remains committed to sound financial management through multi-year forecasting, risk planning, and strategic use of reserves. This year's budget also includes improved graphics and summaries to clearly communicate key financial trends, in line with GFOA best practices.

The SCRD has been honoured with the **GFOA Distinguished Budget Presentation Award** and continues to prioritize transparency, accountability, and long-term service value.

We thank the Board, staff, and community for their collaboration in developing a Financial Plan that supports today's needs while preparing for tomorrow.

Respectfully,

Tina Perreault, C.P.A., C.M.A.
Chief Administrative Officer and Chief Financial Officer
May 10, 2025



**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 12, 2024 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 occurred to update the public on the budget and provide them with an opportunity to ask questions. The public was 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 have concluded, this document has been updated to reflect decisions made by the SCRD Board in relation to the budget. Members of the public were invited to take part in these meetings. These meetings can be found 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 for the SCRD

Overall taxation funding for the 2025 budget increased by \$2,509,077 (7.60%) from the 2024 approved budget. A detailed analysis on how 2025 BC assessment changes affect the allocation of taxation amongst the Member Municipalities and Electoral Areas can be found in the "Financial Plan Overview" section of this document.

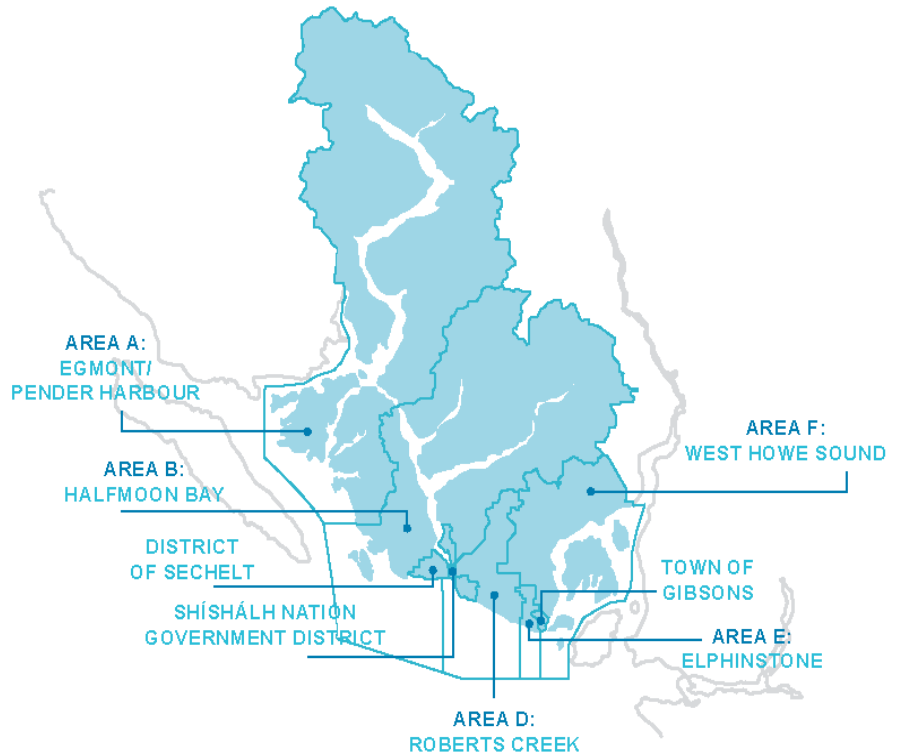


Who We Are

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:

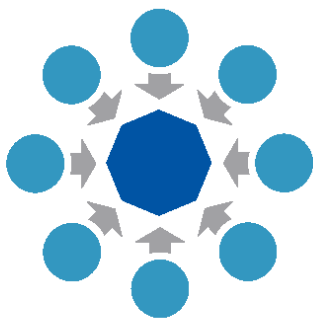
- District of Sechelt
- Town of Gibsons
- shíshálh Nation Government District
- Area A: Egmont/Pender Harbour
- Area B: Halfmoon Bay
- Area D: Roberts Creek
- Area E: Elphinstone
- Area F: West Howe Sound



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).

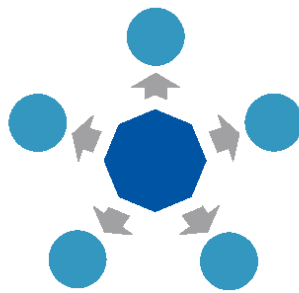
The SCRD is governed by the *Local Government Act* and Community Charter and is governed by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

The SCRD has 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

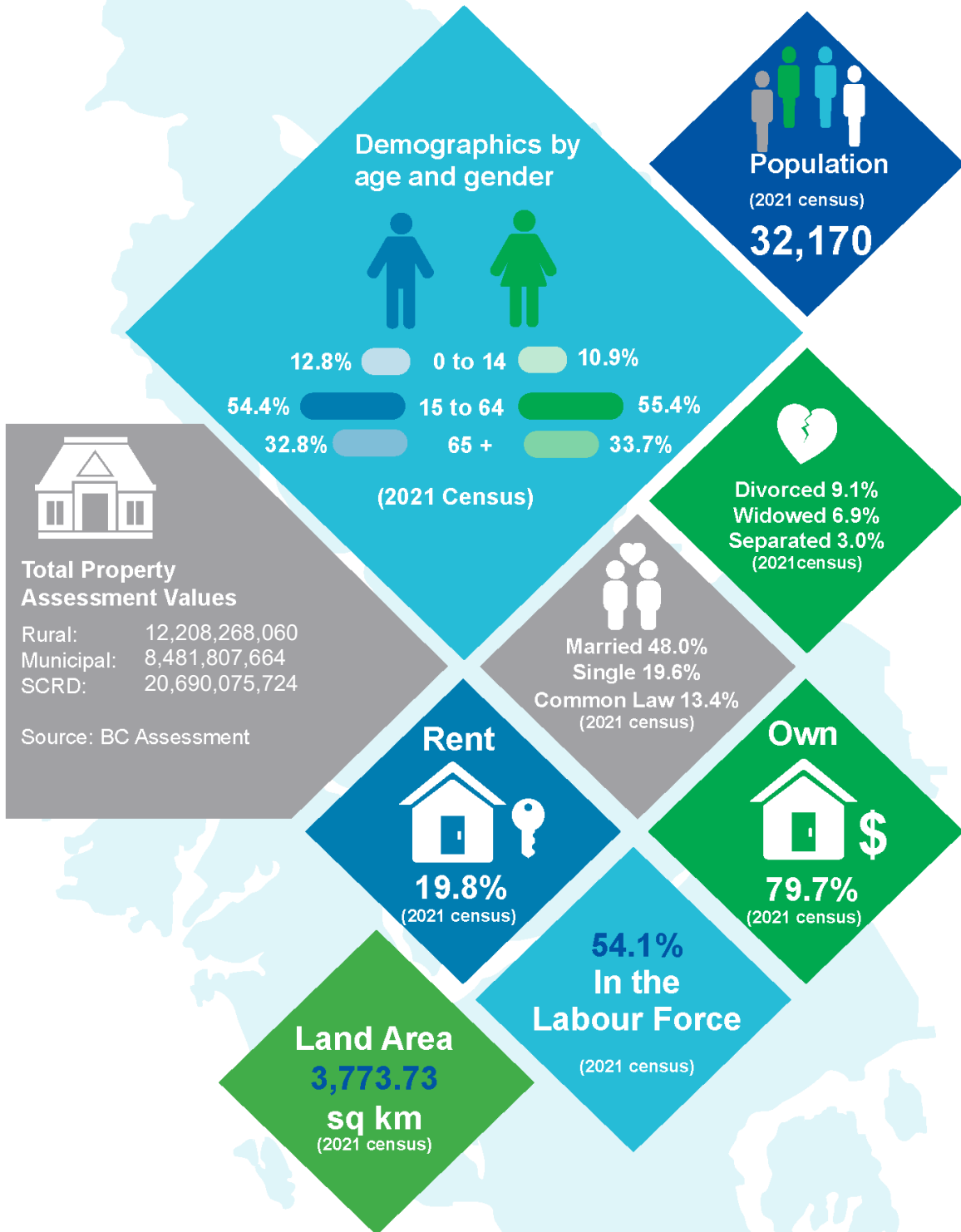


Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

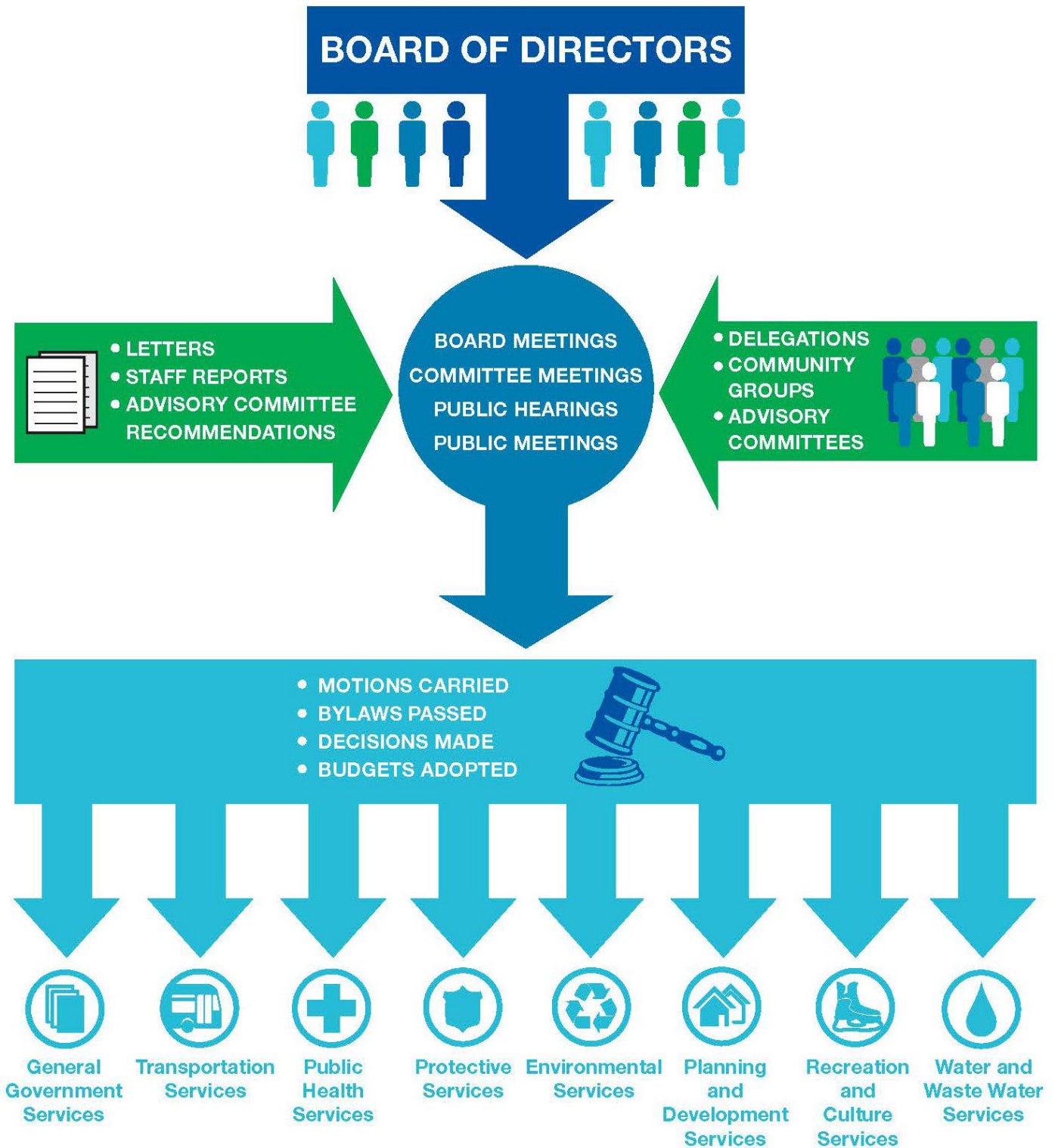
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

At a Glance



How Does the SCRD Work?

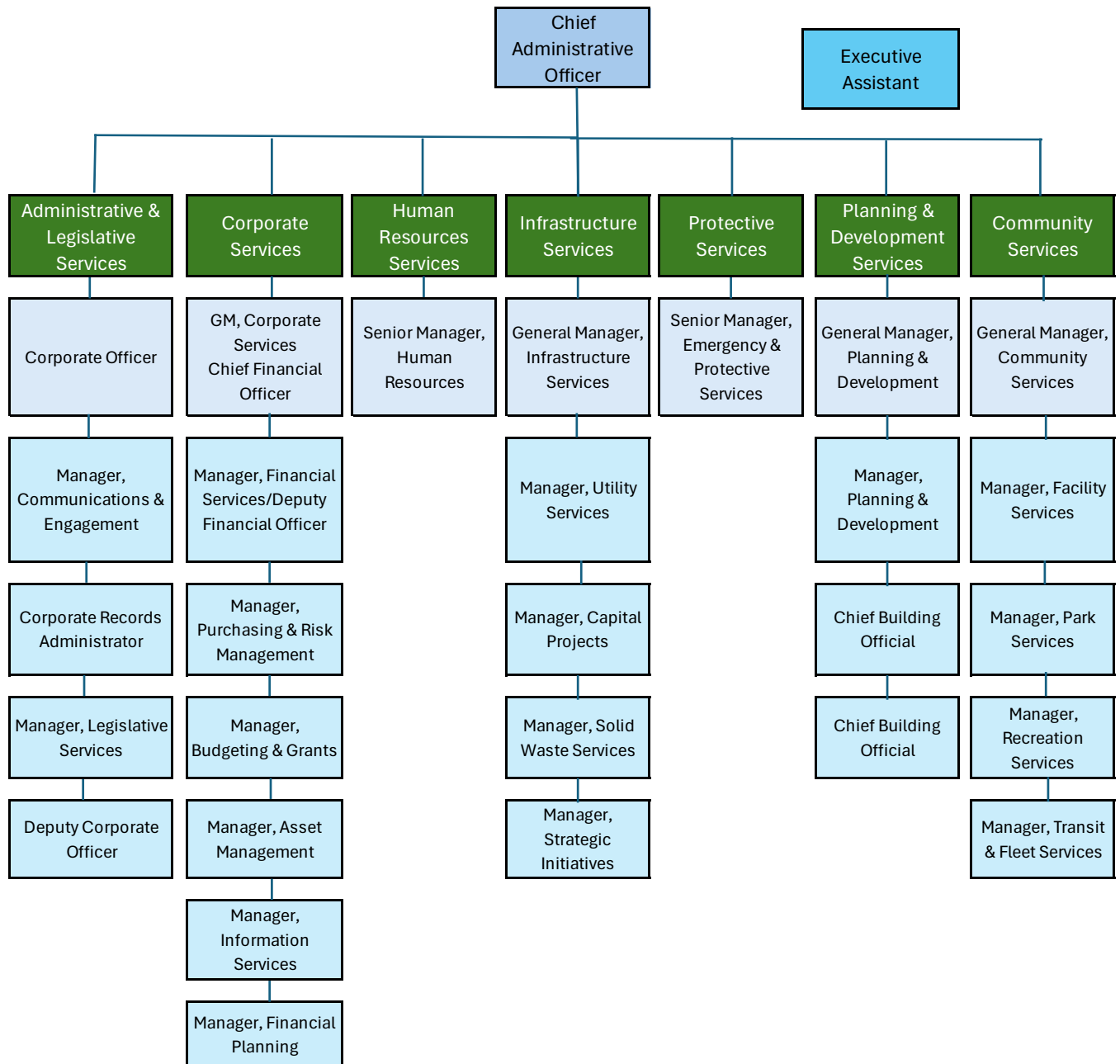
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



Organizational Structure

The SCR D employs 270.5 full time equivalents who work to provide services to residents within the SCR D each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then presented to the Board to make decisions.

The SCR D 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)



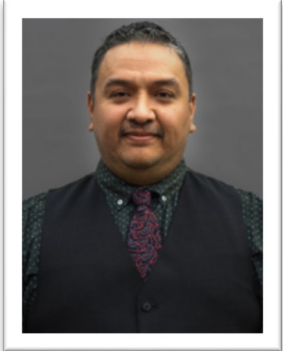
Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



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.

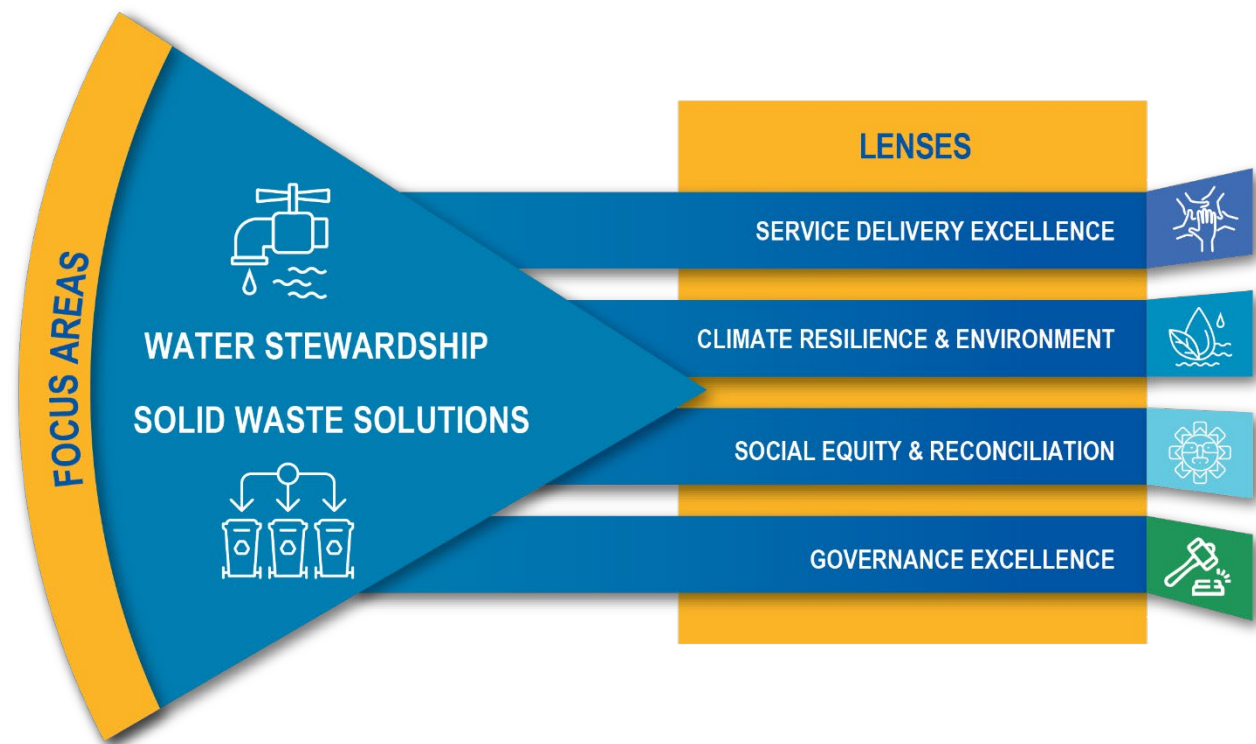
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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 SCR D services, initiatives and projects.

1

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



2

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



3

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



4

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





Financial Planning Process

The Financial Plan

The Financial Plan for the Sunshine Coast Regional District (SCRD) is prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for local government, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

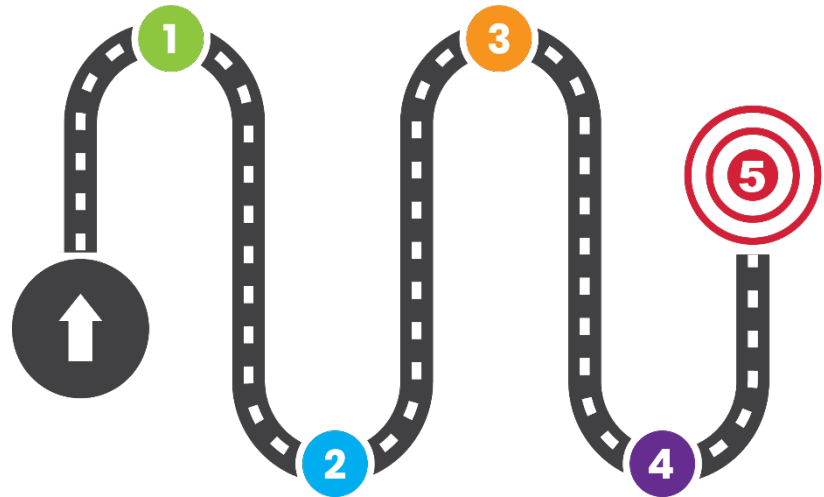
The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated or by way of establishment bylaw.

The SCRD Board delegates the authority, by way of Bylaw (710) for implementation of the Financial Plan to the Chief Administrative Officer, Chief Financial Officer, General and Senior Managers and Budget Managers. All financial and operational policies are adhered to in the development of the Financial Plan.

The *Local Government Act* (LGA) Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2025-2029 Financial Plan was 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 was 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

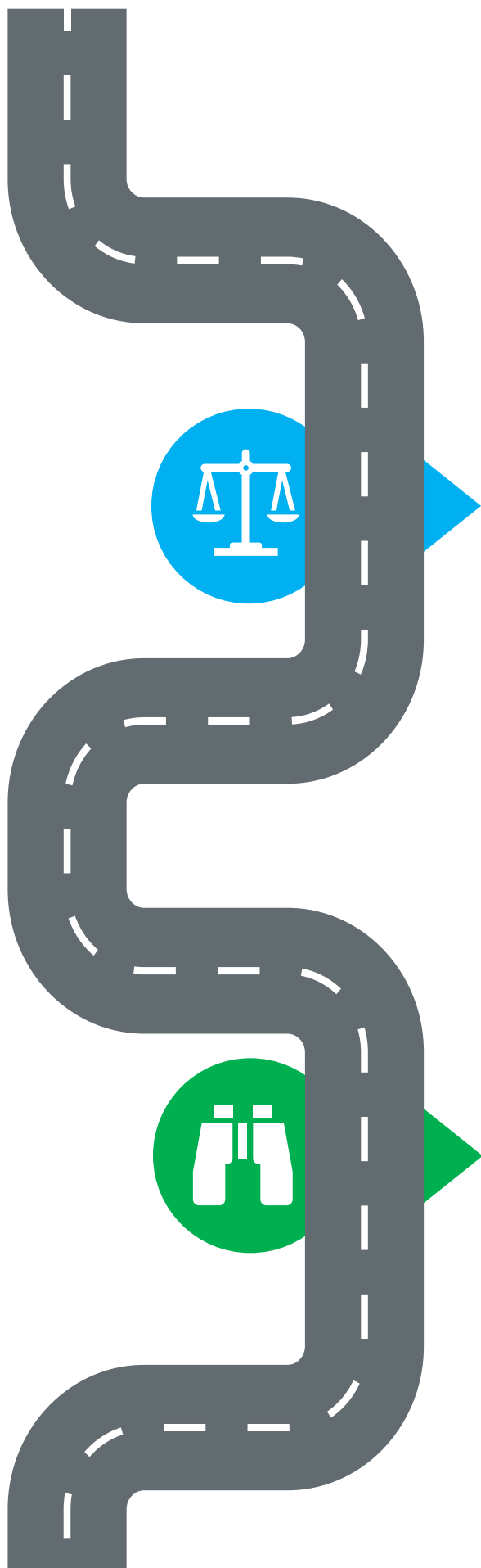
CORPORATE PLANS

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.

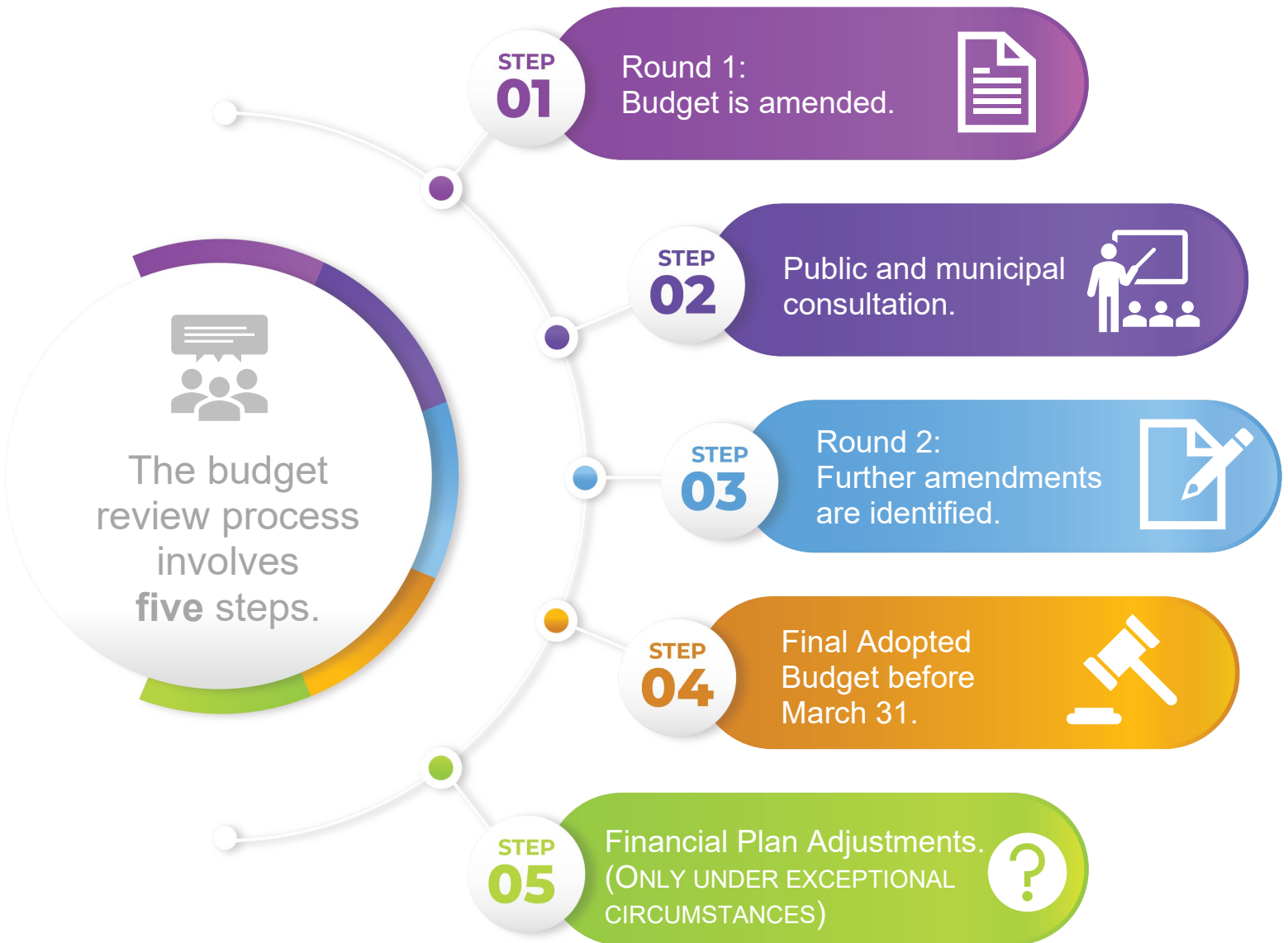
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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				X	
2024 Surplus / Deficit Report					
2024 Carry-forwards					X
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 SCRD to undertake a process of public consultation before the Financial Plan is adopted.

STEP
01

Round One

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

STEP
02

Round Two

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

STEP
03

Public and Municipal Consultation

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

STEP
04

Final Adopted Budget

The budget must be adopted by bylaw before March 31 of each year. Following Round 2, Finance will make any final amendments and update all tax calculations. 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.

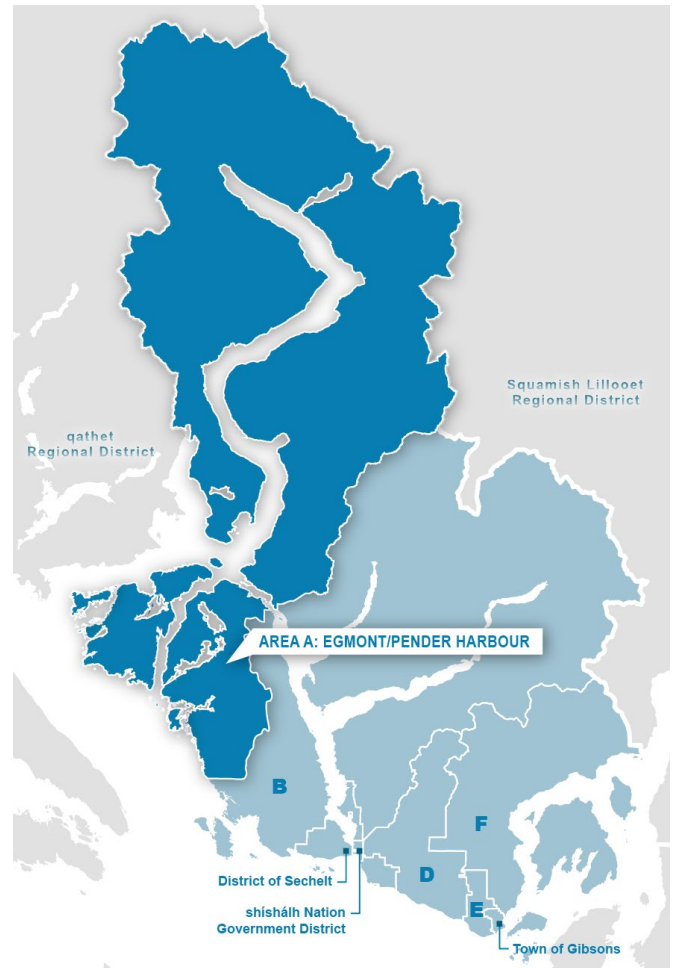
Population: 3,039 (2021 Census)

Area: 1,898 sq. km.

Average Age: 55.2

Tax Base:

Residential	92.60%
Utilities	0.92%
Light Industry	0.97%
Business / Other	4.90%
Managed Forest	0.26%
Recreation / Non-Profit	0.36%

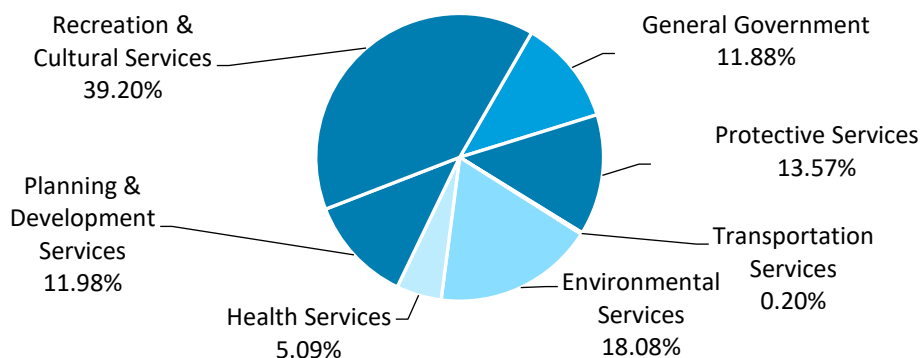


Seasonally occupied dwellings: **946**



Permanently occupied dwellings: **1,562**

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	\$ 9.61
Grant in Aid - Area A	\$ 1.26
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Egmont & District Fire Protection ^D	\$ 87.37
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Transportation Services	
Regional Street Lighting	\$ 0.25
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Pender Harbour Health Clinic	\$ 5.63
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning	\$ 14.58
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area A	\$ (0.50)
Hillside	\$ -
Recreation & Cultural Services	
Pender Harbour Pool ^{D I}	\$ 68.23
Joint Use - School Facilities	\$ 0.22
Egmont/Pender Harbour Library Service	\$ 1.90
Museum Service	\$ 0.82
Community Parks	\$ 23.79
Area A Bike & Walking Paths ^I	\$ 1.18
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,374,005

2025 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D 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	\$ -	\$ 22.56
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.

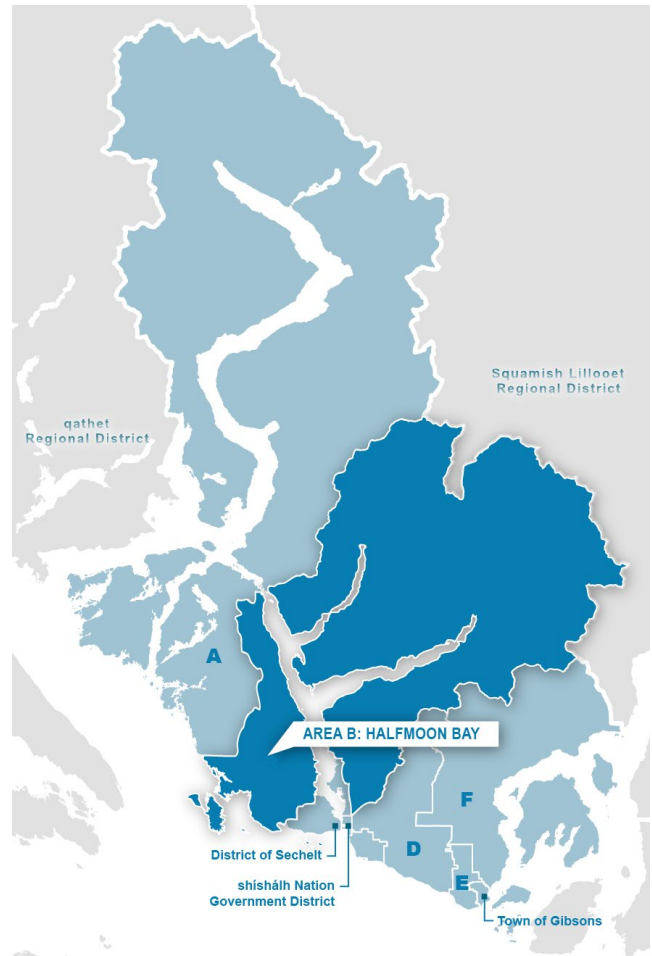
Population: 2,969 (2021 Census)

Area: 1,269.45 sq. km.

Average Age: 49.1

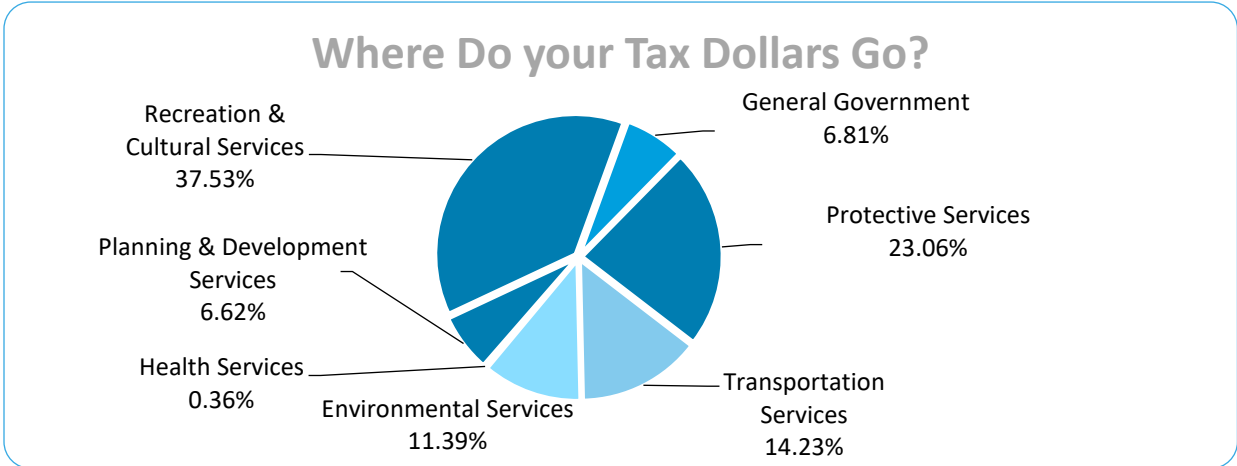
Tax Base:

Residential	81.04%
Utilities	16.35%
Major Industry	0.12%
Light Industry	0.32%
Business / Other	1.77%
Managed Forest	0.24%
Recreation / Non-Profit	0.16%



Seasonally occupied dwellings: **439**

Permanently occupied dwellings: **1,370**



Electoral Area B - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.61
Grant in Aid - Area B	\$ 1.01
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Halfmoon Bay Smoke Control	\$ 0.04
Halfmoon Bay Fire Protection ^D	\$ 47.89
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 22.20
Regional Street Lighting	\$ 0.25
Hydaway Street Lighting ^D	\$ 0.70
Ports	\$ 8.18
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning ^D	\$ 14.58
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area B	\$ (1.43)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D 1}	\$ 104.82
Joint Use - School Facilities	\$ 0.22
Halfmoon Bay Library Service ^D	\$ 6.51
Museum Service	\$ 0.82
Community Parks	\$ 23.79
Bicycle & Walking Paths ¹	\$ 1.98
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
^D Only defined portion of area participates	
¹ Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 5,979,763

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	\$ -	\$ 114.96
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.

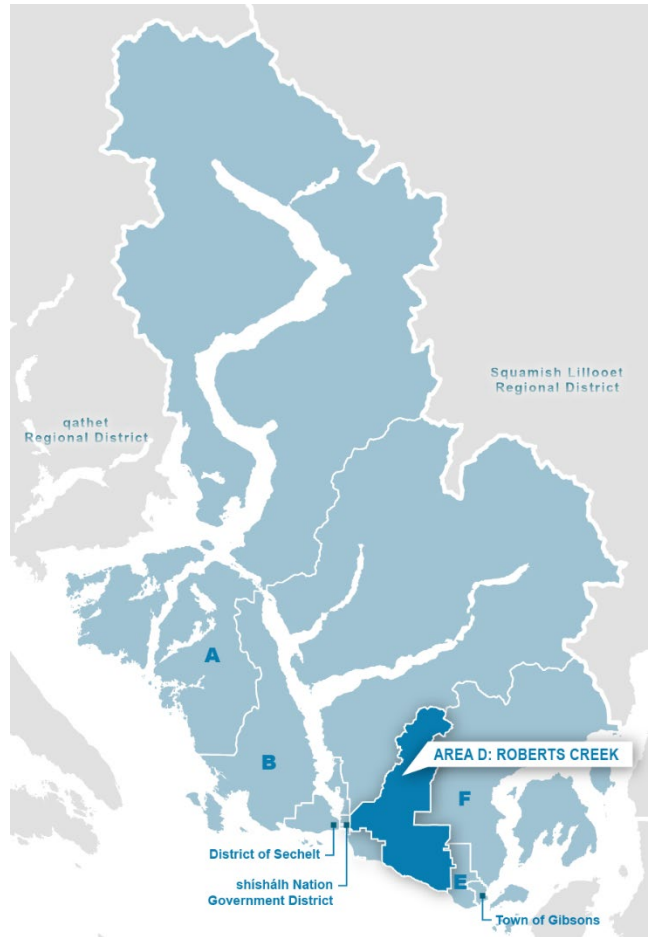
Population: 3,523 (2021 Census)

Area: 143.36 sq. km.

Average Age: 46.1

Tax Base:

Residential	96.84%
Utilities	0.71%
Major Industry	0.40%
Light Industry	0.51%
Business / Other	1.05%
Managed Forest	0.39%
Recreation / Non-Profit	0.10%

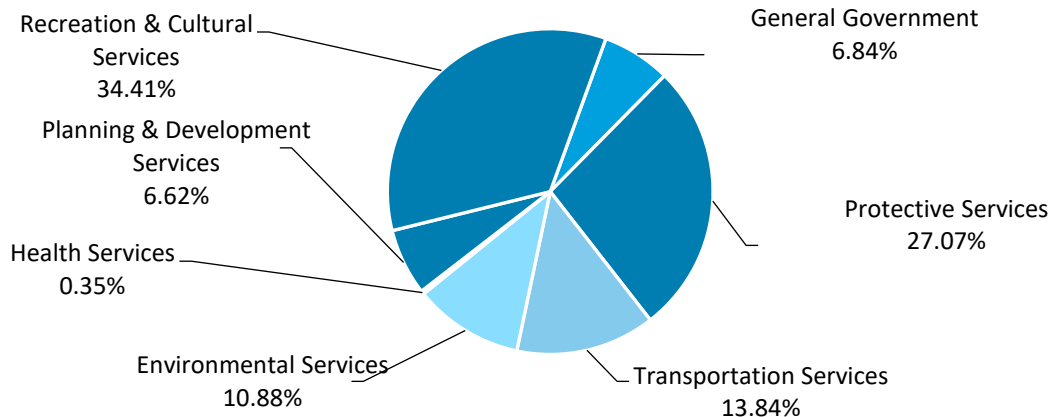


Seasonally occupied dwellings: **288**



Permanently occupied dwellings: **1,550**

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	\$ 9.61
Grant in Aid - Area D	\$ 1.71
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection ^D	\$ 47.58
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 22.20
Regional Street Lighting	\$ 0.25
Spruce Street Lighting ^D	\$ 3.54
Ports	\$ 8.18
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning	\$ 14.58
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area D	\$ (1.74)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 104.82
Joint Use - School Facilities	\$ 0.22
Roberts Creek Library Service	\$ 9.77
Museum Service	\$ 0.82
Community Parks	\$ 23.79
Bicycle & Walking Paths ¹	\$ 1.98
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
^D Only defined portion of area participates	
¹ Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,656,614

2025 User Fee and Parcel Tax Rates		
<p>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.</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	\$ -	\$ 114.96
Regional Water Service	\$ 750.00	\$ 479.24
RC Cohousing Waste Water	\$ 1,307.48	\$ 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.

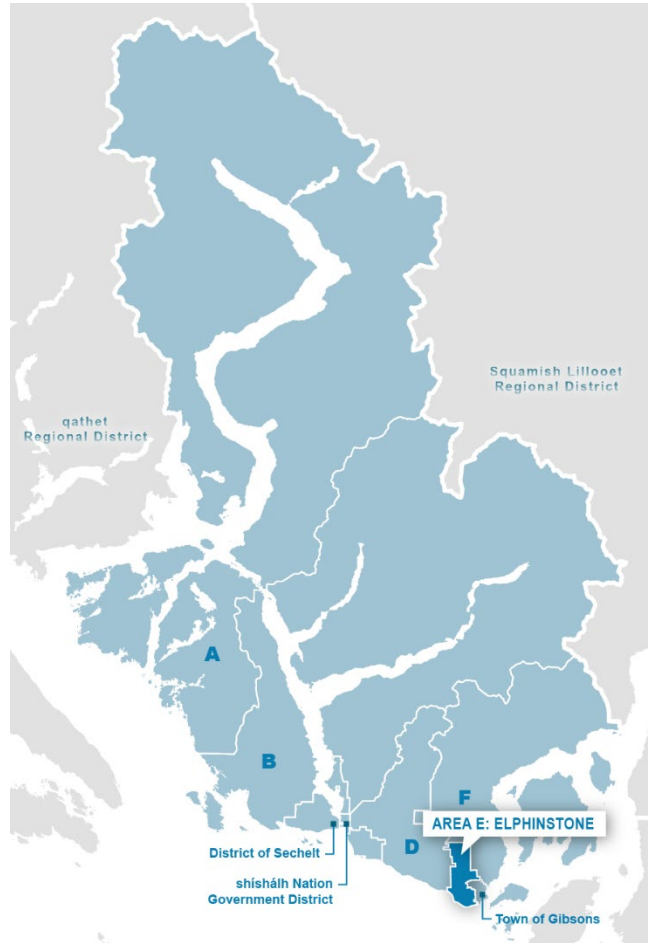
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

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 forests 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

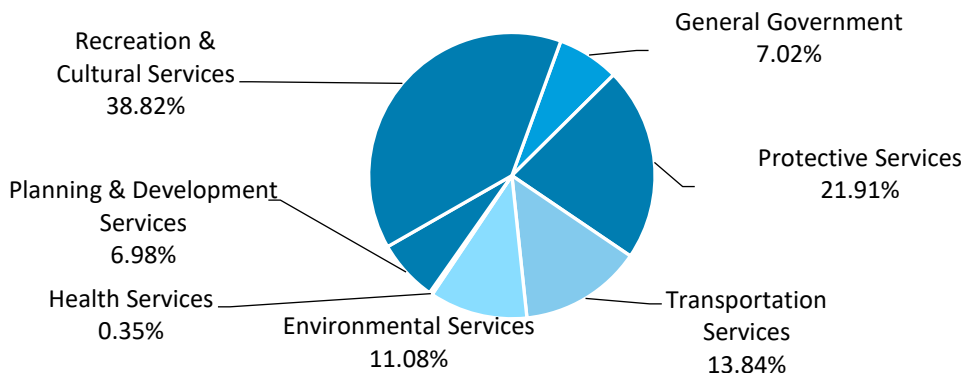
Tax Base:

Residential	97.34%
Utilities	0.32%
Light Industry	1.05%
Business / Other	1.30%

 Seasonally occupied dwellings: **155**

 Permanently occupied dwellings: **1,608**

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	\$ 9.61
Grant in Aid - Area E	\$ 1.64
Grant in Aid - Areas E & F	\$ (0.06)
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.24
UBCMElections	\$ 1.75
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Gibsons & District Fire Protection ^D	\$ 35.18
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 22.20
Regional Street Lighting	\$ 0.25
Veterans Street Lighting ^D	\$ 0.30
Woodcreek Street Lighting ^D	\$ 2.76
Fircrest Street Lighting ^D	\$ 1.77
Sunnyside Street Lighting ^D	\$ 3.97
Ports	\$ 8.18
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning	\$ 14.58
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area E	\$ (1.24)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 104.82
Joint Use - School Facilities	\$ 0.22
Gibsons Library	\$ 11.75
Museum Service	\$ 0.82
Community Parks	\$ 23.79
Bicycle & Walking Paths ^I	\$ 1.98
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 3,645,348

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	\$ -	\$ 114.96
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	\$ -
<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 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.

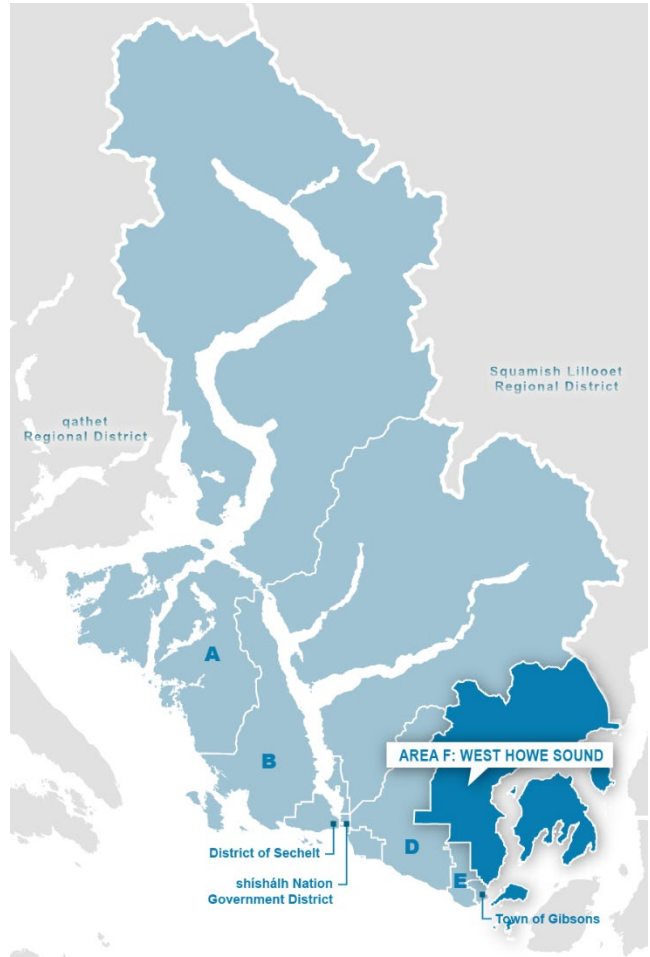
Population: 2,407 (2021 Census)

Area: 380.75 sq. km.

Average Age: 49.5

Tax Base:

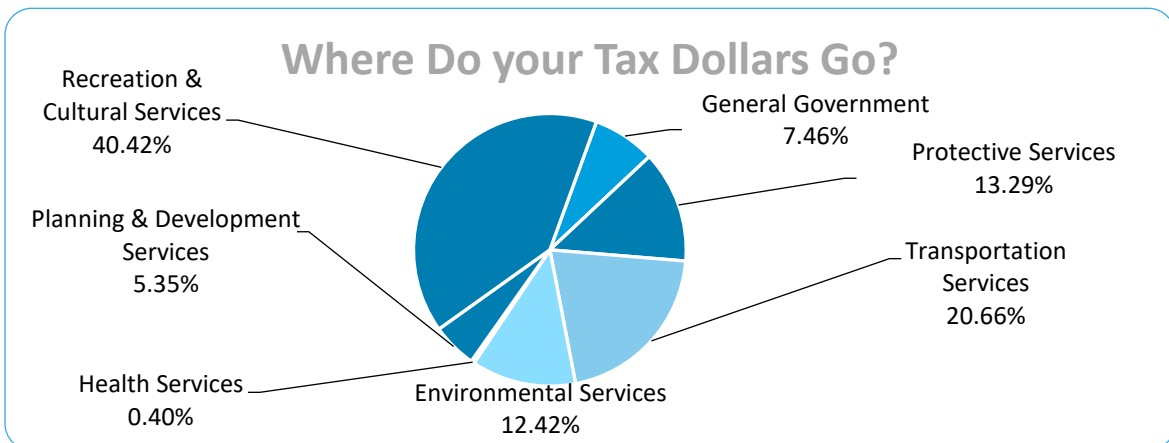
Residential	74.78%
Utilities	4.91%
Major Industry	13.04%
Light Industry	3.89%
Business / Other	2.65%
Managed Forest	0.32%
Recreation / Non-Profit	0.42%



Seasonally occupied dwellings: **365**



Permanently occupied dwellings: **1,111**



Electoral Area F - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.61
Grant in Aid - Area F	\$ 0.91
Grant in Aid - Areas E & F	\$ (0.06)
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.24
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
Gibsons & District Fire Protection ^D	\$ 35.18
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control ^D	\$ 0.55
Keats Island Dog Control ^D	\$ 0.11
Transportation Services	
Transit	\$ 22.20
Regional Street Lighting	\$ 0.25
Langdale Street Lighting ^D	\$ 1.67
Granthams Street Lighting ^D	\$ 1.09
Burns Road Street Lighting ^D	\$ 5.66
Stewart Road Street Lighting ^D	\$ 20.25
Ports	\$ 8.18
Langdale Dock ^D	\$ 3.57
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning ^D	\$ 14.58
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area F	\$ (1.25)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D1}	\$ 104.82
Joint Use - School Facilities	\$ 0.22
Gibsons Library	\$ 11.75
Museum Service	\$ 0.82
Community Parks	\$ 23.79
Bicycle & Walking Paths ^{D1}	\$ 1.98
Recreation Programs ^D	\$ 0.87
Dakota Ridge	\$ 1.11

^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 SCRD 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	\$ -	\$ 114.96
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.

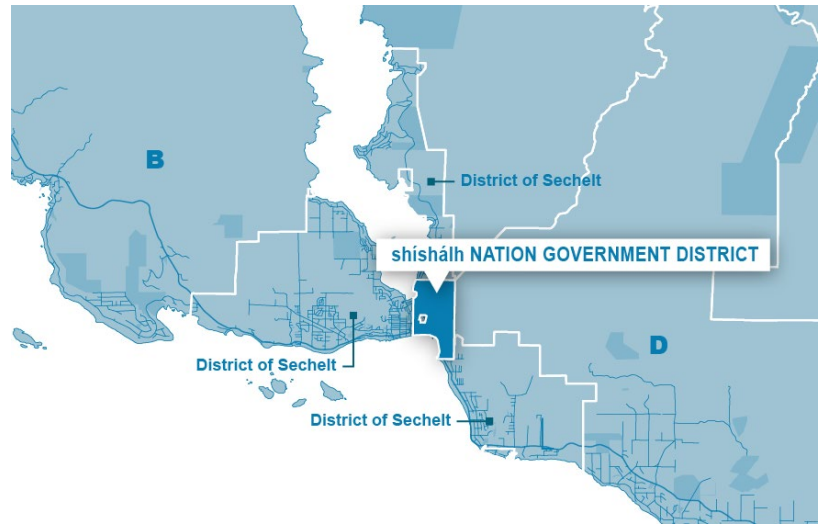
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation	
Property Taxation	\$ 5,506,448

shísháhl Nation Government District

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

The shísháhl 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	45.89%
Utilities	0.51%
Major Industry	0.00%
Light Industry	22.31%
Business / Other	31.22%
Recreation / Non-Profit	0.07%

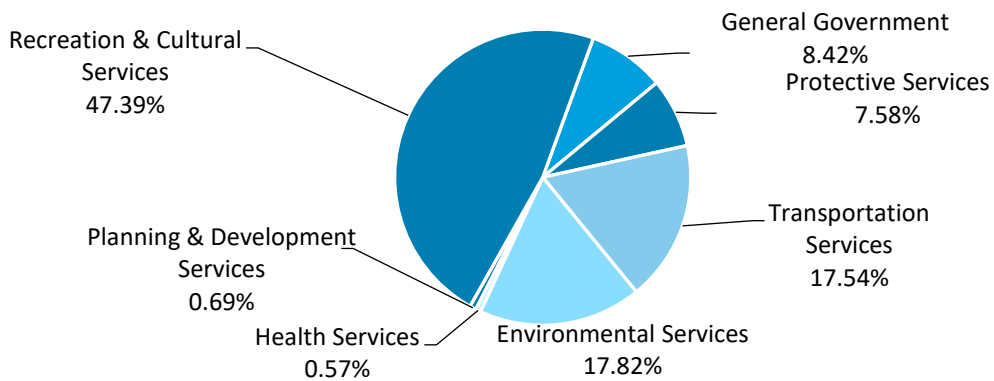


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshááh Nation Government District - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.61
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.03
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 22.20
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Building Inspection	\$ -
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 104.82
Museum Service	\$ 0.82
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11

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	\$ -	\$ 114.96

Collection of Taxes and Fees

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

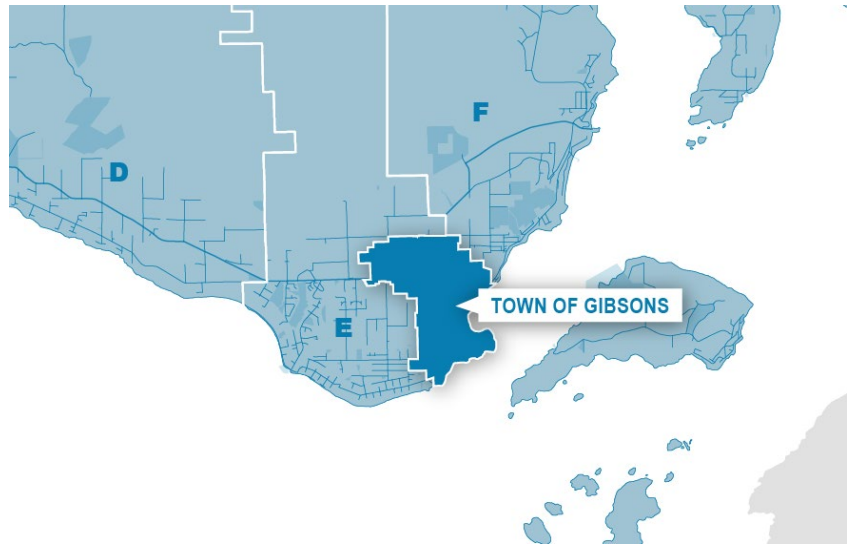
Taxation	
Property Taxation	\$ 581,527

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	72.29%
Utilities	0.88%
Light Industry	0.56%
Business / Other	26.95%
Recreation / Non-Profit	0.23%

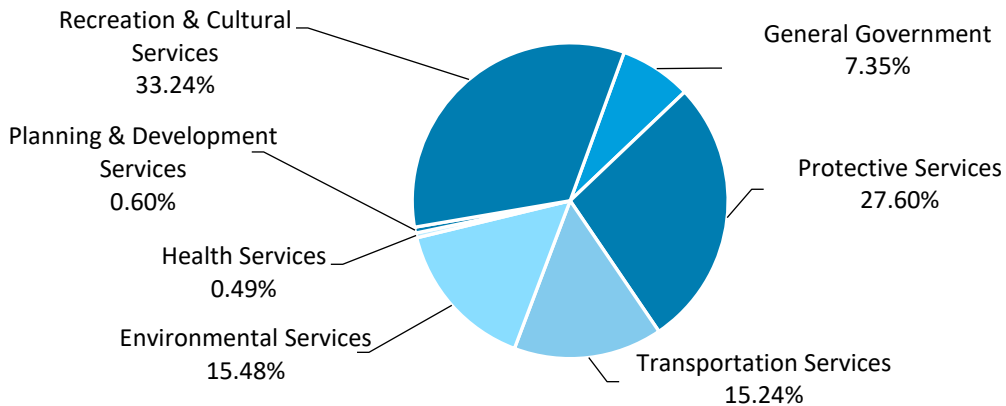


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2,282**

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	\$ 9.61
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
Gibsons & District Fire Protection	\$ 35.18
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Transportation Services	
Transit	\$ 22.20
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 104.82
Joint Use - School Facilities	\$ 0.22
Gibsons Library	\$ 11.75
Museum Service	\$ 0.82
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11

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	\$ -	\$ 114.96

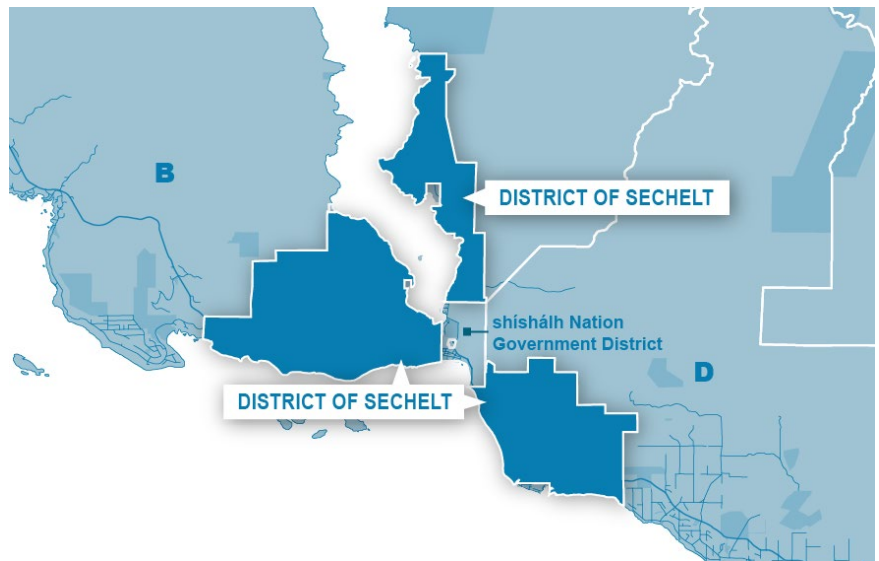
Collection of Taxes and Fees

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	\$ 4,331,057

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	85.29%
Utilities	0.67%
Light Industry	0.64%
Business / Other	13.21%
Managed Forest	0.03%
Recreation / Non-Profit	0.15%

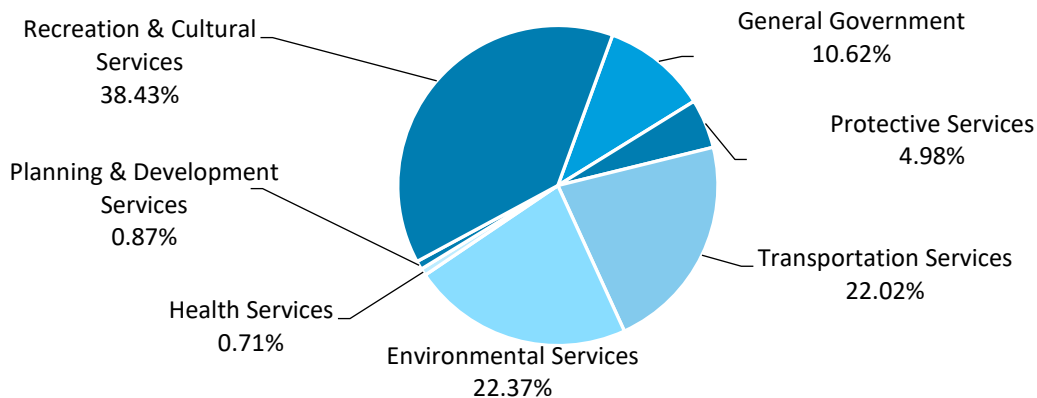


Seasonally occupied dwellings: **610**



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	\$ 9.61
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 1.06
Feasibility Studies - Regional	\$ -
Protective Services	
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Transportation Services	
Transit	\$ 22.20
Environmental Services	
Solid Waste	\$ 22.55
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 104.82
Joint Use - School Facilities	\$ 0.22
Museum Service	\$ 0.82
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11

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	\$ -	\$ 114.96
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	\$ 6,452,065



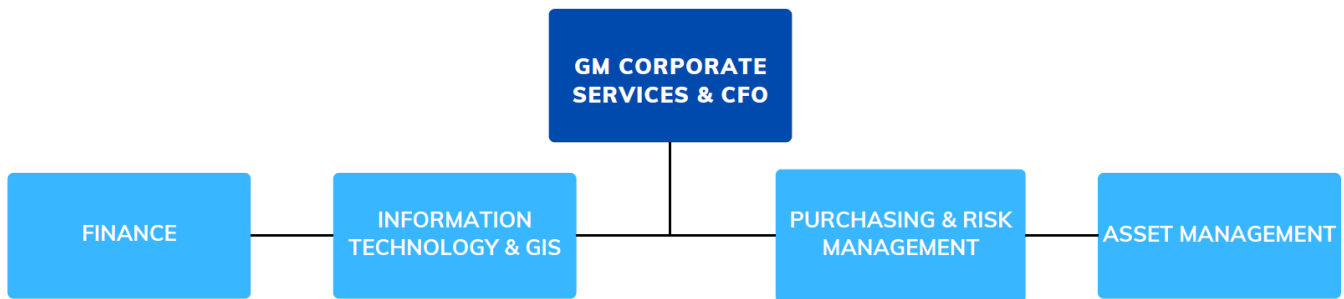
Departmental Goals & Objectives

Corporate Services



The Corporate Services Department provides support services for the organization and public. These include: Asset Management, Community Grants, Financial Services, Information Services, Purchasing and Risk Management and the Sunshine Coast Regional Hospital District (SCRHD) Administration.

Asset Management leads and supports efforts to assists with both capital and operational planning. Financial Services provides the overall statutory financial oversight for the organization, which includes financial planning, reporting, internal controls, and treasury management. Information Services provides essential IT and mapping support, managing hardware, software, and networks to ensure the smooth operation of SCRCD's core business systems across multiple sites. Purchasing and Risk establish policies, and ensure cost-effective, equitable procurement and comprehensive risk control.



2025 Initiatives to Support Board's Strategic Focus Areas Water Stewardship

- Implementation of volumetric billing, beginning with the North and South Pender Water systems.
- Providing financial and asset management support to address the needs of the aging water system.
- Assist in assessing and effectively communicating the financial implications of new water sources.
- Lead the procurement processes required to obtain water infrastructure

Solid Waste Solutions

- Provide financial analysis support toward the updated Regional Solid Waste Management Plan, including options for diversion and optimization.
- Provide financial analysis on long-term waste disposal solutions.
- Provide financial analysis and support to new regional landfill site or alternative solutions.
- Support analysis of enhanced diversion and recycling programs for ways to reduce costs.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Finance	1. Analyze impacts to Long-Term Debt levels in accordance with new Capital Renewal and overall Capital Plan	-Monitor Debt to keep it within defined parameters -Complete an analysis on debt per service to determine current and future affordability
	2. Aid in the development of an equitable and sustainable residential volumetric billing model	-Effectively work with various stakeholders to gather data that will inform the financial model
	3. Improve budgeting efficiency and effectiveness to improve financial analysis capabilities throughout the organization	-Complete an internal budgeting needs assessment of the organization
Information Technology	1. Build organizational cybersecurity awareness	- Build a robust network to protect against malicious cyber attacks
	2. Improve the organization's tangible and intangible IT to adapt to a evolving technological landscape.	-Assess technological assets for obsolescence and seek feasible upgrade opportunities -Advise departments in their transition in software upgrades
Purchasing & Risk Management	1. Streamline Procurement processes to improve organizational efficiencies	-Host division information sessions to improve staff procurement knowledge
	2. Implement social sustainable procurement	-Provide education sessions on using social sustainable procurement practices
Asset Management	1. Develop process for aligning Long-Term Financial Plans with Short-Term work plans	-Coordinate with Finance staff and other departmental staff to improve and implement process
	2. Review and refine existing 20 year capital plans	-Review plans in conjunction with Finance and departmental managers to identify improvements
	3. Incorporate asset criticality in to Asset Management planning	-Initiate review of asset criticality and incorporation of criticality into asset registry.

Key Performance Indicators

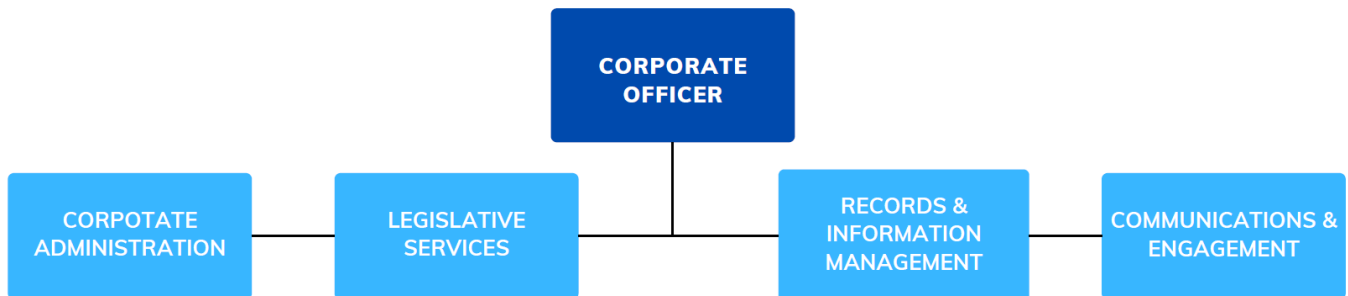
Performance Measure	2022	2023	2024	2025 Estimated	2026 Estimated
Debt Per Capita	\$500	\$502	\$458	\$1,246*	\$1,145
Debt Servicing per Capita	\$113	\$117	\$133	\$163	\$132
Number of Payments Issued	5,342	5,685	4,763	5,000	5,200
% of Utility Bills Outstanding	6.2%	6%	6.6%	5%	5%
Purchase Orders Issued	569	532	508	530	550
Purchasing Solicitations Tendered	85	64	86	90	92

*The estimated debt per capita is derived from the total 2025 approved debt proceeds included in the 2025-2029 Financial plan and a growth factor in population in line with the historical average over the last 3 years. While it has been assumed that 100% of the debt proceeds included in the financial plan will be realized, it can be reasonably expected that some debt funded initiatives will not be completed in 2025.

Administration and Legislative Services



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



2025 Initiatives to Support Board’s Strategic Focus Areas

The corporate Communications and Engagement workplan focuses on engagement activities related to water and waste utility rates, water conservation education, the SCRD’s solid waste management plan, and the upcoming implementation of the final phase of the water meter installation program. Throughout the year, as the board deliberates on matters pertaining to the two strategic focus areas, Legislative services provide support through the preparation and coordination of board meetings, legal document execution, certification of bylaws and administering the public process for electoral approval.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Corporate Administration	1. Develop and implement a corporate work plan that aligns with the Board's strategic plan	-Collaborate with Senior Leadership to develop individual workplans that are reflective of the direction given in the strategic plan
	2. Implement beneficial recommendations from the 2023 Organizational review	-Strategize with Senior Leadership as to how to best implement the most beneficially impactful recommendations -Effectively communicate immediate and expected changes throughout the organization
Legislative Services	1. Conduct fair & transparent electoral approval processes to seek community approval for long-term borrowing	-Develop an actionable plan to prepare and execute the bundled electoral approval process -Effectively communicate the implications of approving debt well in advance of the process
	2. Complete an effective Corporate Policy and Bylaw review to ensure compliance with legislative requirements	-Take an organizational lead in the review -Collaborate with departmental leaders to obtain the relevant information required to complete the review
Records & Information Management	1. Provide the organization with collaborative flexibility through the completion of document migration to SharePoint	-Collaborate with Information Services and departmental leaders to ensure complete and accurate document migration -Provide workshops to staff to ensure they have a working knowledge of the software
	2. Develop and implement information governance guidance documents	-Establish authorities, support and processes
Communications & Engagement	1. Strengthen the collaborative efforts with other local governments	-Proactively seek opportunities to engage with other local governments on regional matters -Conduct monthly meetings with communications departments of other local governments from around the province to share ideas and build relationships
	2. Develop and implement a new comprehensive corporate communications & engagement plan	-Engage with other organizational stakeholders to better understand communication roadblocks and areas of improvement

Key Performance Indicators

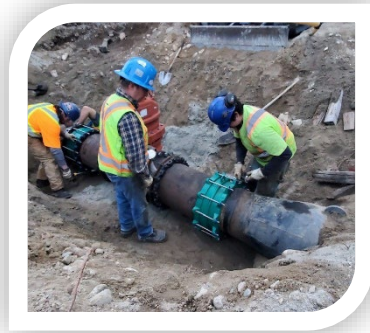
Records Retrieval & Accuracy Ration

Year	Average Response Time (minutes)	Records Successfully Produced
2026 (Target)	10	97%
2025 (Target)	10	96%
2024	12	95%
2023	14	96%
2022	8	95%

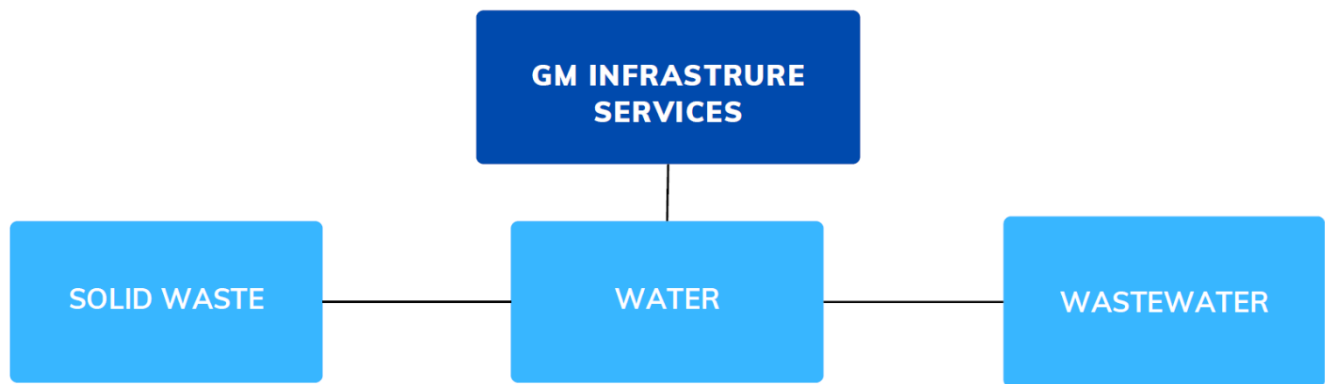
Communications Metrics

Performance Measure	2021 Actual	2022 Actual	2023 Actual	2024	2025 Estimated	2026 Estimated
Online Engagements Visits to Letstalk.scrd.ca	924	12,332	25,119	30,378	33,000	35,000
Number of Communication Campaigns Executed			41	33	35	38
News Releases Issued		115	78	79	82	85

Infrastructure Services



The Infrastructure Services Department is responsible for regional solid waste, curbside collection, Regional, North and South Pender Harbour Water Service Areas, and several wastewater services. The water service areas are responsible for the supply of potable water to approximately 24,000 residents between Egmont and Langdale. The Regional Solid Waste services division provides solid waste management for the entire Sunshine Coast, curbside waste collection to Electoral Areas B, D, E, F, three recycling depots, and operates a green waste recycling program.



2025 Initiatives to Support Board’s Strategic Focus Areas

Water Stewardship

- Improve asset management practices by maintaining and upgrading aging infrastructure.
- Improve water demand management and increase the efficiency of water use by completing installation of water meters and implementing volumetric billing.
- Work with the shísháhlh Nation and the Province of BC to ensure the SCRD can utilize effective drought response approaches.
- Continue to explore, enhance and develop groundwater and surface water sources.
- Diversify water supply sources through advancing with projects such as Langdale wellfield expansion and Eastbourne well development.

Solid Waste Solutions

- Optimize use of Sechelt landfill site to bridge to future long-term waste disposal solutions.
- Review and confirm a new regional landfill site or select an alternative solution.

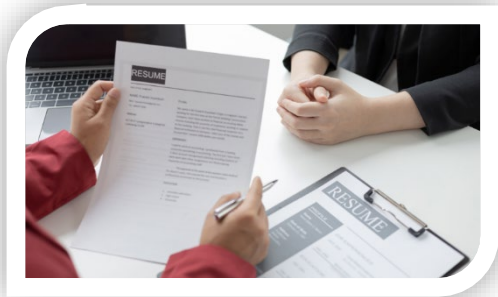
Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Solid Waste	1. Increase lifespan of Sechelt Landfill	- Relocate contact water pond - Confirm feasibility vertical expansion
	2. Develop waste disposal options	- Develop and institute regulations to facilitate increased diversion - Provide robust solid waste programs to the broad public - Engage with regional and provincial partners to solicit innovative practices
	3. Progress toward sustainable solid waste management	- Update the Solid Waste Management Plan with future waste disposal strategies
	4. Increase public awareness of waste management issues	- Attend community outreach events - Disseminate accurate and current information on the status of solid waste management
Water Services	1. Expand and diversify water supply sources	- Development of several new water supply sources
	2. Improve existing functioning water distribution system	- Maintain and upgrade aging infrastructure (incl. watermains and pumpstations) - Undertake several dam safety upgrades
	3. Ensure high quality drinking water is supplied to the residents of the Sunshine Coast	- Implement a regional wide backflow prevention program - Implement processes to protect drinking water sources
	4. Improve Water Demand Management	- Install water meters on currently unmetered properties - Prepare for implementation of volumetric billing system - Identify & address ongoing leaks
Wastewater	1. Improve Asset Management practices	- Continue to upgrade aging infrastructure to realize full life of assets or confirm the need to do so
	2. Improve the sustainability of service delivery	- Complete ongoing operational and infrastructure upgrades to achieve better effluent quality and reduce waste disposal

Key Performance Indicators

Performance Measure	2022	2023	2024	2025 Estimated	2026 Estimated
Tonnage Landfilled	12,239	11,791	12,635	11,750	12,250
Residential Curbside Garbage (Tonnage)	830	843	869	880	900
Residential Food Curbside Waste (Tonnage)	581	609	620	635	650
Recycling Tonnage	1,577	1,513	1,583	1,600	1,625

Human Resources



Human Resources is a centralized support service responsible for providing strategic workforce development processes and continuous improvement of best practices to and for all staff in all functions of the Sunshine Coast Regional District from pre-hire to post-retire. Human Resources promotes industry leading best practices and ensuring awareness of, and ongoing compliance with, legislative requirements such as the Workers' Compensation Act, Employment Standards Act, BC Human Rights Code, and the BC Labour Code,

all as guided by the Code of Ethics and Professional Standards of the Chartered Professionals in Human Resources (CPHR) of BC and Yukon, the BC Municipal Safety Association (BCMSA), and the Local Government Management Association (LGMA).



2025 Initiatives to Support Board's Strategic Focus Areas

Human Resources aims to support the board's strategic focus areas through various strategic workforce development practices such as job redesign and evaluation, applicant selection to attract, hire and retain talent within the Water Service and Solid Waste service functions.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Labour Relations	Expand Employee Recognition Opportunities	- Enhance the PEERS program to include peer-nominated awards and extracurricular activities
	Build Inclusive & Future-Ready Talent	- Refine THRIVE objectives through collaboration - Implement LANES leadership development program - Develop and launch IDEA training modules organization-wide
Health & Safety	Strengthen Workplace Health, Safety & Respect	- Refine THRIVE Well-being Program through interdepartmental collaboration - Conduct audits to identify safety certification gaps - Deliver safety audit readiness training - Provide Respectful Workplace training with real-world scenarios
Recruitment	Improve Orientation & Workforce Planning	- Develop engaging orientation videos - Use animation to simplify onboarding policies. - Proactively draft job descriptions ahead of budget sessions to achieve organizational assent

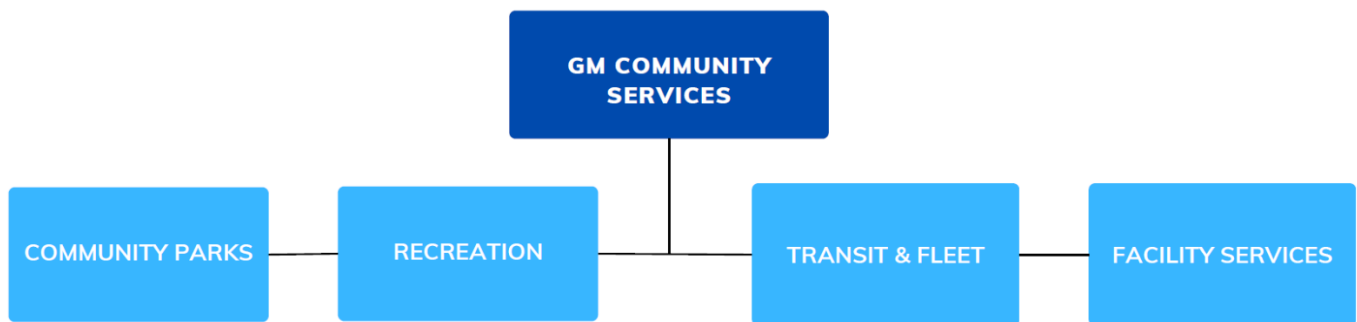
Key Performance Indicators

Performance Measure	2022	2023	2024	2025 Target	2026 Target
Job Postings	128	121	121	123	125
Training & Development sessions	54	49	314	325	335
Training & Development session Attendance	437	508	539	545	550

Community Services



The Community Services Department is responsible for recreation and community partnerships, parks, cemetery services, facility and building services, public transit, fleet services, ports and the operations of the Gibsons & Area Community Centre, Gibsons & District Aquatic Facility, Sechelt Aquatic Centre, Sunshine Coast Arena, Pender Harbour Aquatic & Fitness Centre and Dakota Ridge Winter Recreation Area.



2025 Initiatives to Support Board's Strategic Focus Areas

Water Stewardship

- Investigating an alternative water source for Sunshine Coast Arena Ice Operations.
- Testing Cliff Gilker sports field irrigation system water flows to reduce the dependency on potable water.

Solid Waste Solutions

- Community Services continues to ensure solid waste reduction through robust recycling initiatives and the sustainable management of parks and recreation services.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Community Parks	1. Planning & Strategy	-Complete Sunshine Coast Sports Field Strategy (with partners) -Complete Parks Service Review (amenity classifications, service levels, resources) -Refine capital renewal plan and asset registry updates Plan, coordinate, and procure for capital and operational projects
	2. Policy & Procedures	-Review and update Park Regulation Bylaw No. 356 (fees, charges) -Review and revise parks-related policies
	3. Health & Safety	-Review and update existing parks safe work procedures
Recreation	1.Planning & Operations	-Develop formal storage agreements with user groups -Conduct needs assessment and business case for 4 facilities -Support Junior Hockey (ice allocation, programming, GAC enhancements) -Support corporate business continuity planning -Determine asset management software needs for recreation
	2.Health & Safety	-Complete and implement Pool Safety Plans -Complete Facility Safety Plan for Sechelt Arena
	3.Facility Development	-Inform future service levels and facility planning through needs assessment -Support proposed facility enhancements
Transit & Fleet	1.Battery Electric Buses (BEB) pilot	In partnership with BC Transit, continue to plan for the deployment of 2 heavy-duty Battery Electric buses (replacement of 2 conventional buses) in 2025
	2.2025 Service Expansion	-Implement expansion priorities as per year 1 (2025/26) of the transit improvement program: Route 90: increase to weekday frequency (2,700 hrs) Route 101/201: increase to weekday and weekend service (2,912 hrs)
Facility Services	1. Effective Asset Management	-Planning, coordination, procurement of goods and services to complete capital renewal projects and one-time projects
	2. Continue to support safe, regulation-compliant, and clean facilities	-Plan, schedule and complete regular inspections -Conduct annual maintenance activities at sites

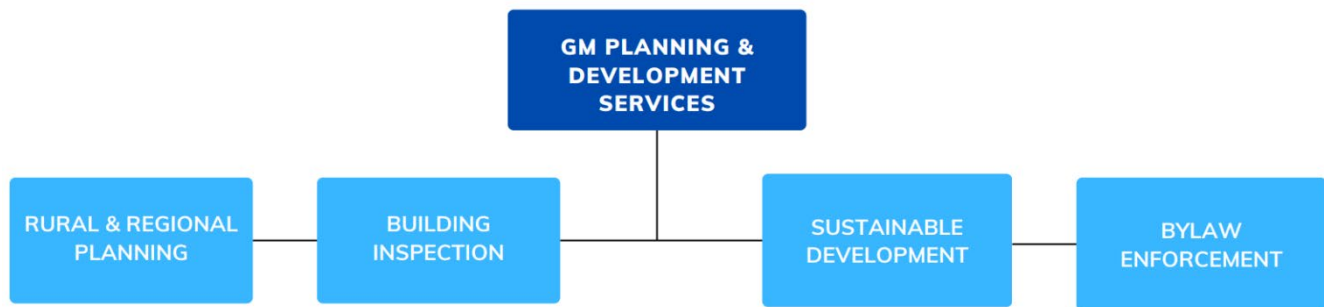
Key Performance Indicators

Performance Measure	2022	2023	2024	2025 Target	2026 Target
Recreation Facility Admissions	194,493	240,542	240,383	245,000	250,000
Annual Transit Ridership	471,729	516,096	595,273	650,000	713,000
Sports Field Bookings	1,928	1,423	1639	1800	2000
Community Hall Bookings	556	787	1058	825	1076

Planning and Development Services



The Planning and Development Department is responsible for Rural and Regional Land Use Planning, Building Inspection, Hillside Industrial Park, Sustainable Development, and Bylaw Enforcement.



2025 Initiatives to Support Board's Strategic Focus Areas

Water Stewardship

- Bylaw enforcement support to enforce water conservation regulatory compliance efforts.
- Providing climate forecasting support related to water system resilience

Solid Waste Solutions

- Landfill emission reporting / mitigation option development support.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Planning	1. Shorten application timelines, improve application predictability and reduce barriers to application submission	-Implement recommendations for Development Approval Processing Procedures completed in 2023 -In coordination with Finance evaluate User Fee recovery methods to ensure adequate service funding
	2. Renew all 7 Official Community Plans	-Seek and review community input -Utilize consultant expertise to supplement staff capacity
Building Inspection	1. Complete a Digital Service Enhancement to the delivery of permitting and inspection services	-Identify gaps in permitting and inspection that can be improved using digital tools
	2. Integrate Development Approval Process Improvements	-Collaborate with the Planning and Bylaw enforcement departments to implement quick and impactful recommendations
	3. Complete Building & Plumbing Bylaw Renewal	-Review and identify improvements within existing bylaws
Sustainable Development	1. Increase understanding of coastal flood and erosion hazards	-Complete coastal floodplain mapping project
	2. Regular updates to community greenhouse gas emissions	-Collaborate with MySeaToSky and Community Energy Association on emission inventories

Key Performance Indicators

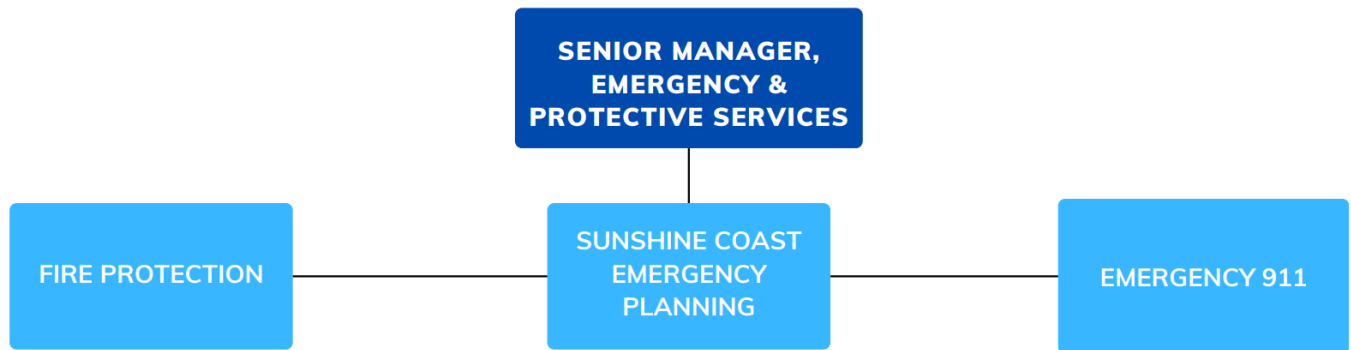
Performance Measure	2022	2023	2024	2025 Target	2026 Target
Development Applications Received	95	251	221	240	250
Planning Public Inquiries	2,660	1,808	1,644	1,600	1,500
Building Inspection Processing Time (Weeks) ¹		3.59	3.42	3.30	3.20
Building Inspections Conducted ¹		1,395	1,266	1,400	1,500

¹ These key performance indicators began being tracked in 2023. This data is expected to continue to contribute to better understanding the performance of the Building Inspection service going forward.

Emergency and Protective Services



The Emergency and Protective Services division is responsible for overseeing Sunshine Coast Emergency Planning (SCEP), Fire Protection as well as Emergency Telephone 911. The SCEP service is responsible for managing and coordinating a region-wide emergency program on behalf of the four local authorities. The Fire protection services operate four volunteer fire departments including Gibsons and District, Roberts Creek, Halfmoon Bay and Egmont and District Volunteer Fire Departments. The Emergency 911 Telephone service provides 911 emergency service to all residents of the Sunshine Coast.



2025 Initiatives to Support Board’s Strategic Focus Areas

The Emergency & Protective services division operates the Firesmart program which works to reduce the likelihood and impact of a wildfire on the Sunshine Coast through information sessions, property risk assessments and fire hazard clean-up. The initiatives within this program can be viewed as contributing to Water Stewardship through reducing the probability of a wildfire which would require the deployment of water resources.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Protective Services	1. Improve personnel recruitment, retention and equity in the fire departments	-Implement recommendations that came out of the compensation review -Engage with Volunteers to receive feedback
	2. Strengthen each fire department's ability to prevent fires and adapt to climate related pressures	-Recruit Deputy Chiefs that bring a strong background of implementing fire prevention in a climate similar to the Sunshine Coast -Implementing fire prevention in a climate similar to the Sunshine Coast
Sunshine Coast Emergency Planning	1. Improve the preparedness of the community to respond in the event of an emergency.	-Coordinate with external resources to develop an modern and effective evacuation plan for the entire Sunshine Coast -Host community evacuation workshops to aid in the development of a robust neighbourhood specific evacuation guide
	2. Modernize emergency management bylaws	-Interdepartmental coordination to review existing bylaws to determine whether they meet new requirements under the Provincial Emergency & Disasters Management Act
Emergency 911	1. Create redundancy in 911 communication to ensure continuation of 911 communication services in the event of an emergency	-Complete the upgrade of various communication equipment such as antennas, repeaters and phone lines
	2. Transition the service to be able to implement the Next Generation 911 upgrades	-Coordinate with Ecomm, First Nations, local municipalities on infrastructure and data agreements -Provide training to relevant staff to ensure technical and processes under Next Generation 911 are understood

Key Performance Indicators

Performance Measure	2022	2023	2024	2025 Estimated	2026 Target
Fire Department Incidents	800	707	806	750	725



Financial Plan Overview

2025 Property Assessment Impacts

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

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

Assessment Value Comparison

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

Overall Change in Assessed Values		
	Assessed Value	% Change
2024 (Cycle 13)	20,682,755,533	
Increase due to NMC*	184,759,106	0.89%
Increase due to Market	162,012,321	0.78%
2025 Total	21,029,526,960	1.68%
*Non-market Change		

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

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

Comparison of Converted Values

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

The two charts below show a comparison of 2024 and 2025 converted values. In general, areas where the percentage increase is greater than the total % increase will see an increase in overall tax apportionment. Areas where the increase is less than the total % increase will see a decrease in apportionment.

Comparison of Converted Values by Area					
Area	2024	2025	\$ Increase	% Increase	Apportionment
Area A	350,230,567	350,591,895	361,328	0.1%	↓
Area B	294,064,449	302,113,874	8,049,425	2.7%	↑
Area D	223,663,726	224,687,382	1,023,656	0.5%	↓
Area E	172,337,253	179,106,270	6,769,017	3.9%	↑
Area F	287,870,446	298,389,789	10,519,343	3.7%	↑
ToG	282,691,825	297,289,168	14,597,344	5.2%	↑
DoS	631,567,485	639,963,408	8,395,924	1.3%	↓
sNGD	43,838,143	45,939,522	2,101,379	4.8%	↑
Total	2,286,263,893	2,338,081,308	51,817,415	2.3%	

Impact of Property Assessments Changes (Combined Market and NMC)

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

Converted Values	2025		2024		Change \$	Change %					
	Value	%	Value	%							
Electoral Area A	350,591,895	14.99%	149,949	350,230,567	15.32%	153,189	\$ (3,240)	-2.12%			
Electoral Area B	302,113,874	12.92%	129,214	294,064,449	12.86%	128,622	\$ 592	0.46%			
Electoral Area D	224,687,382	9.61%	96,099	223,663,726	9.78%	97,829	\$ (1,730)	-1.77%			
Electoral Area E	179,106,270	7.66%	76,604	172,337,253	7.54%	75,379	\$ 1,225	1.62%			
Electoral Area F	298,389,789	12.76%	127,622	287,870,446	12.59%	125,913	\$ 1,709	1.36%			
ToG - Hosp. Purp.	297,289,168	12.72%	127,151	282,691,825	12.36%	123,648	\$ 3,503	2.83%			
DoS - Hosp. Purp.	639,963,408	27.37%	273,713	631,567,485	27.62%	276,244	\$ (2,531)	-0.92%			
sNGD - Hosp. Purp.	45,939,522	1.96%	19,648	43,838,143	1.92%	19,175	\$ 474	2.47%			
Total	2,338,081,308	100.0%	1,000,000	2,286,263,893	100.0%	1,000,000	\$ 0	0.00%			
Residential Rate per \$100k for \$1mil in taxes								\$ 4.28	\$ 4.37	\$ (0.10)	-2.22%

What does this mean?

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

What if?

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

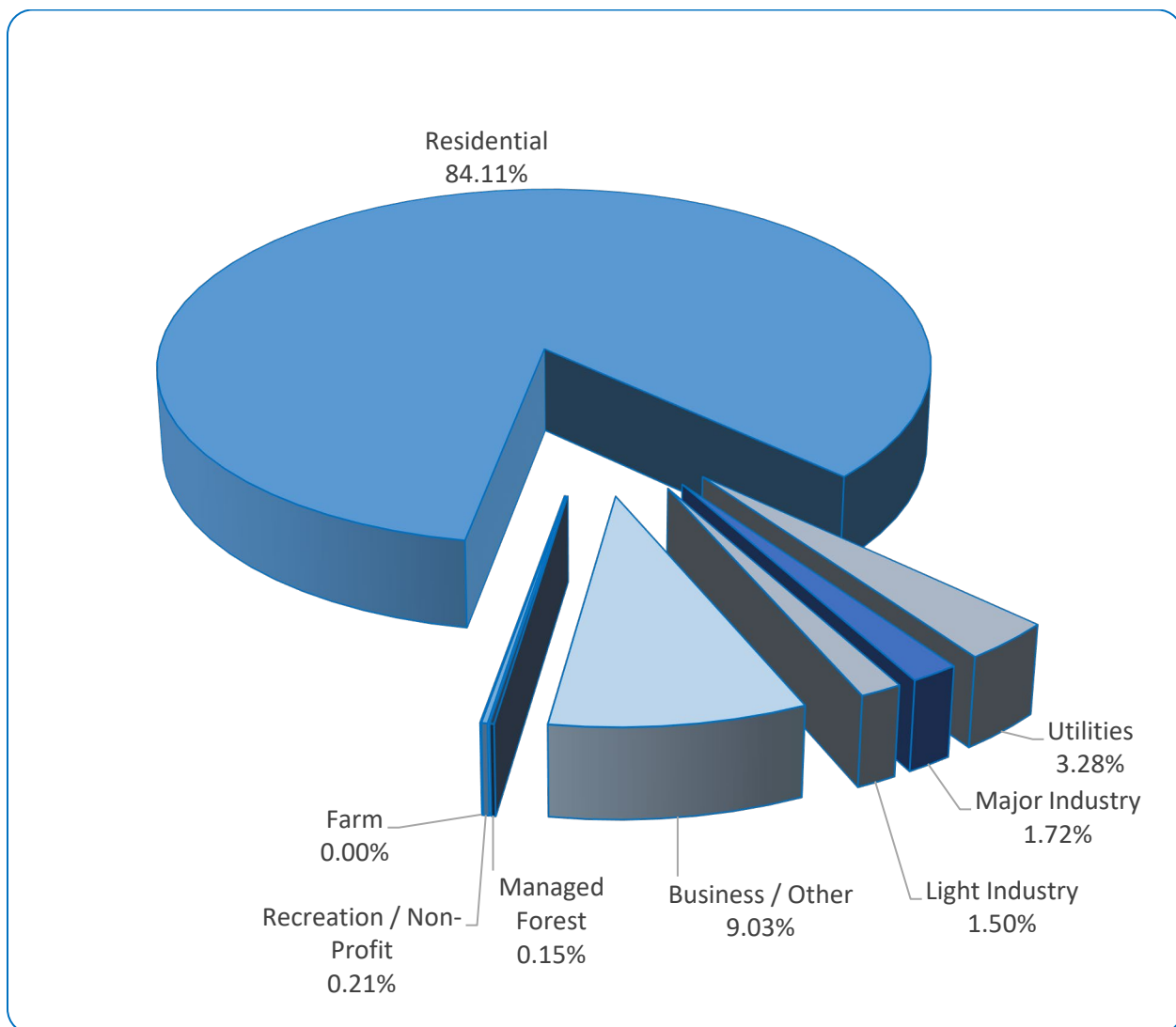
	2024	2025
Taxation = \$1,000,000	\$ 4.37	\$ 4.28
Taxation = \$2,000,000	\$ 8.55	\$ 8.55
Taxation = \$3,000,000	\$ 12.82	\$ 12.83

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

	2024	2025
Assessed value of home \$400,000	17.50	17.11
Assessed value of home \$500,000	21.87	21.39
Assessed value of home \$750,000	32.80	32.08
Assessed value of home \$1,000,000	43.74	42.77

Tax Base by Property Class

The chart below shows the tax base by property class for the entire Sunshine Coast Regional District and reflects how taxation is allocated between property classes for services in which all areas participate such as Emergency Planning or Solid Waste. The allocation for the majority of services will be different due to varying service participation by individual areas; however, the burden on the residential property class is generally consistent throughout.



Budget Summary

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

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

Schedule A, Bylaw 772, 2025

2025 - 2029

	2025	2026	2027	2028	2029
Revenues					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	35,526,828	36,500,506	36,627,820	36,316,407	36,401,760
Frontage & Parcel Taxes	8,760,344	7,208,570	7,121,601	7,123,151	7,105,416
Government Transfers	8,658,803	4,816,195	4,378,128	4,378,128	4,378,128
User Fees & Service Charges	20,159,413	20,586,804	20,686,480	20,747,248	20,811,114
Member Municipality Debt	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Investment Income	870,709	324,233	133,494	163,029	203,170
Other Revenue	1,257,186	1,102,043	1,085,052	1,085,052	1,085,052
	76,858,483	71,788,997	71,277,733	71,018,490	71,256,714
Expenses					
Administration	7,230,536	7,230,536	7,230,536	7,230,536	7,230,536
Internal Recoveries	(10,205,973)	(10,409,668)	(10,366,885)	(10,483,659)	(10,454,021)
Wages and Benefits	31,902,470	33,347,636	33,223,271	33,169,576	33,229,178
Operating	32,392,343	25,033,237	24,784,437	24,895,209	24,999,185
Debt Charges Member Municipalities	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Debt Charges - Interest	1,984,210	1,220,336	1,037,344	1,419,501	1,321,901
Amortization of Tangible Capital Assets	5,218,489	5,218,489	5,218,489	5,218,489	5,218,489
	70,050,275	62,794,212	62,275,350	62,558,127	62,720,342
Operating Surplus / (Deficit)	6,808,208	8,994,785	9,002,383	8,460,363	8,536,372
Other					
Capital Expenditures	(68,152,429)	(5,700,423)	(6,579,827)	(6,246,986)	(5,307,943)
Landfill Closure & Post Closure Expenditures	(3,246,945)	-	-	-	-
Development of Land Held for Resale	(219,308)	(31,257)	(31,257)	(31,257)	(31,257)
Proceeds from Long Term Debt	30,790,345	87,500	1,606,000	1,569,400	-
Debt Principal Repayment	(3,606,829)	(3,333,582)	(3,282,423)	(3,637,982)	(3,526,571)
Transfer (to)/from Reserves	17,093,434	(3,799,747)	(4,498,945)	(3,887,766)	(3,438,308)
Transfer (to)/from Appropriated Surplus	3,908,155	(537,465)	(536,120)	(545,961)	(552,482)
Transfer (to)/from Other Funds	8,939,786	1,700	1,700	1,700	1,700
Transfer (to)/from Accumulated Surplus	19,375	-	-	-	-
Prior Year Surplus/(Deficit)	100,774	-	-	-	-
Unfunded Amortization	5,218,489	5,218,489	5,218,489	5,218,489	5,218,489
Transfer (to)/from Unfunded Liability	2,346,945	(900,000)	(900,000)	(900,000)	(900,000)
	(6,808,208)	(8,994,785)	(9,002,383)	(8,460,363)	(8,536,372)
Financial Plan Surplus / (Deficit)	-	-	-	-	-

Budget Summary by Functional Category

The level of Taxation and Parcel Tax 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, one-time/temporary use of reserve balances, and the level of year-to-year inflation.

Taxation Revenue					
Function	2025	2026	2027	2028	2029
General Government	3,045,432	2,955,914	3,045,688	3,045,688	3,045,688
Protective Services	6,312,737	6,193,919	6,205,334	6,028,028	6,082,844
Transportation Services	5,310,721	5,984,410	6,204,297	6,209,275	6,209,275
Environmental Services	5,273,111	5,606,427	5,397,260	5,260,035	5,285,604
Health Services	365,253	398,973	398,710	396,737	394,739
Planning & Development Services	1,858,010	2,139,782	1,683,636	1,683,753	1,683,873
Recreation & Cultural Services	13,361,519	13,221,081	13,692,895	13,692,891	13,699,737
Total	35,526,783	36,500,506	36,627,820	36,316,407	36,401,760

Frontage & Parcel Taxes					
Function	2025	2026	2027	2028	2029
Recreation & Cultural Services	1,762,596	182,528	64,523	64,523	46,788
Water & Wastewater	6,997,748	7,026,042	7,057,078	7,058,628	7,058,628
Total	8,760,344	7,208,570	7,121,601	7,123,151	7,105,416

User Fee & Service Charges Revenue*					
Function	2025	2026	2027	2028	2029
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	825,160	921,012	936,610	936,610	936,610
Environmental Services	3,807,072	4,127,295	4,188,596	4,249,290	4,313,081
Water & Wastewater	11,960,691	11,960,691	11,960,691	11,960,691	11,960,691
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,401,027	1,410,089	1,431,829	1,431,903	1,431,978
Recreation & Cultural Services	2,138,530	2,139,097	2,139,520	2,139,520	2,139,520
Total	20,226,965	20,652,669	20,751,731	20,812,499	20,876,365

*User Fees listed above do not include subsidies for the L.I.F.E & Free Ticket program. User Fee & Service Charge rates are set with consideration given to the cost to operate services. The resulting budgeted User Fees & Service Charges are derived based on the expended revenue earned in order to recover the costs required offer these services inclusive of administrative expenses in some instances.

Operating Expenses					
Function	2025	2026	2027	2028	2029
General Government	10,478,275	9,670,116	9,755,519	9,687,788	9,722,727
Protective Services	6,427,578	5,414,976	4,923,468	4,863,716	4,917,190
Transportation Services	8,166,884	9,228,951	9,580,164	9,666,699	9,610,459
Environmental Services	8,137,484	8,125,215	8,242,841	8,325,922	8,415,282
Water & Wastewater	16,055,960	12,026,058	11,864,300	12,296,716	12,267,383
Health Services	352,638	357,341	357,078	355,105	353,107
Planning & Development Services	4,457,479	3,607,842	3,090,307	3,090,498	3,090,693
Recreation & Cultural Services	14,469,034	13,416,608	13,472,542	13,432,004	13,442,162
Total	68,545,332	61,847,107	61,286,219	61,718,448	61,819,003

The total operating expenditures excludes Member Municipality debt payments and includes \$5,218,489 in amortization expenditures. Operating expenses are budgeted based on approved staffing compliments, approved contracts values, established service levels which inform the base operating expenses of a given service and the anticipated interest cost to service debt funded projects using current and indicative Municipal Finance Authority interest rates. Budgeted operating expenses may differ in future financial plans due to changes to staffing compliments, contract values, service levels and a fluctuating interest rate environment.

Capital Expenses					
Function	2025	2026	2027	2028	2029
General Government	980,432	174,500	161,000	161,000	161,000
Protective Services	6,072,236	672,600	251,900	1,115,400	1,355,900
Transportation Services	1,575,825	29,429	30,018	30,018	30,018
Environmental Services	2,549,836	123,141	17,362	17,362	17,362
Water & Wastewater	40,966,517	3,439,853	3,365,047	3,275,206	3,356,963
Health Services	495,713	-	-	-	-
Planning & Development Services	-	-	75,000	-	-
Recreation & Cultural Services	15,511,870	1,260,900	2,679,500	1,648,000	386,700
Total	68,152,429	5,700,423	6,579,827	6,246,986	5,307,943

Capital expenses are budgeted in accordance with the comprehensive asset management capital plan. This plan informs current and future year capital asset replacement costs. The SCRCD is continuously working to develop a 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 SCRCD will better be able to predict the expected future 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	\$ -

Capital Expenditure Listing

Service	Description	Budget
2025 Budget Approvals		
General Government		
Admin Offices Building Maintenance	Electric Vehicle (EV) Charging Stations	150,000
Mason Road Works Yard	Electric Vehicle (EV) Charging Stations	167,000
Protective Services		
Gibsons & District Fire Protection	Rescue Apparatus	661,100
Gibsons & District Fire Protection	Roof, Modified Bitumen	558,200
Gibsons & District Fire Protection	Roof, Mansard Shake	153,800
Gibsons & District Fire Protection	Gutter	13,000
Gibsons & District Fire Protection	Packaged Rooftop Unit	17,000
Gibsons & District Fire Protection	HVAC Heat Pump	33,000
Roberts Creek Fire Protection	Fire Alarm System	34,200
Roberts Creek Fire Protection	Air Compressor	6,900
Roberts Creek Fire Protection	Automated External Defibrillator (AED)	6,400
Halfmoon Bay Fire Protection	GMC Acadia	127,800
Halfmoon Bay Fire Protection	Rescue Jack Kit	20,500
Halfmoon Bay Fire Protection	Kitchen Cabinet Upgrades	18,000
Egmont Fire Protection	Vehicle, Engine 1	109,100
Emergency Telephone - 911	Chapman Creek Radio Tower	66,705
Emergency Telephone - 911	911 Radio Upgrade	750,000
Sunshine Coast Emergency Planning	2025 Firesmart Structure Equipment	47,250
Transportation Services		
Public Transit	Transit & Fleet Building Enhancements & Space Optimization	42,920
Maintenance Facility	Transit & Fleet Building Enhancements & Space Optimization	28,280
Building Maintenance Services	Covered Salt Storage Bin	17,600
Ports Services	Keats Landing Float & Dolphins	268,500
Environmental Services		
Sechelt Landfill	Sechelt Landfill Contact Water Pond Relocation	71,666
Sechelt Landfill	Internet Connectivity Improvements	86,782
Water & Waste Water		
North Pender Harbour Water Service	SCADA Upgrade	51,076
North Pender Harbour Water Service	Leak Detection Equipment	3,750
South Pender Harbour Water Service	SCADA Upgrade	85,108
South Pender Harbour Water Service	McNeill Lake Instrumentation	20,125
South Pender Harbour Water Service	Leak Detection Equipment	7,500
Regional Water Services	Chapman Creek Environmental Monitoring Equipment	30,000
Regional Water Services	Chapman Intake Upgrades	205,675
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	750,000
Regional Water Services	SCADA Upgrade	230,420
Regional Water Services	Leak Detection Equipment	63,750
Regional Water Services	Utility Engineering Equipment	25,000
Regional Water Services	Light Duty Trucks	345,000
Regional Water Services	Sodium Hypochlorite Storage Unit Enhancements	10,000
Regional Water Services	Gray Creek Intake & Water Treatment Plant	864,550
Regional Water Services	Pressure Reducing Valve	315,000
Regional Water Services	Flow Gauge (Chapman & Edwards Lake Siphon System)	90,000
Regional Water Services	Langdale Wellfield Construction	17,853,224
Regional Water Services	Chaster Well Upgrades	329,000
Regional Water Services	Forklift	35,000
Lee Bay Waste Water Plant	Electrical Upgrades	110,000
Recreation & Cultural Services		
Community Recreation	GACC Direct Digital Controls Replacement	374,900
Community Recreation	SAC Roof Replacement	675,300

Community Recreation	Exterior Door, Double (Rink)	11,600
Community Recreation	Partition Wall, Retractable (Sec A-B)	74,300
Community Recreation	Flooring, Rubber (Arena)	141,900
Community Recreation	Upgrade to Soft Start	19,900
Community Recreation	Rupture Valve	27,200
Community Recreation	Heat Recovery Ventilator	155,300
Community Recreation	Security System	34,900
Community Recreation	Automated External Defibrulators (AED)	28,400
Community Recreation	Dehumidifier	230,600
Community Recreation	Lighting, Interior	109,000
Community Recreation	Security System	17,500
Community Recreation	Pool Vacuums, Tiger Shark 2	10,500
Community Recreation	Sprinklers, Dry	52,200
Community Recreation	Floor Scrubber	8,400
Community Recreation	SAC Water Feature Pumps	44,100
Community Recreation	Elliptical	19,000
Community Recreation	Ascent Trainer	8,800
Community Recreation	Ab Machine	2,600
Community Recreation	Leg Press	3,900
Community Recreation	Shoulder Press	3,400
Community Recreation	Leg Extension	3,200
Community Recreation	Chest Press	3,300
Community Recreation	Leg Curl	2,900
Community Recreation	Lower Back	2,900
Community Recreation	Vertical Traction	3,500
Community Recreation	Back Extension Bench	1,200
Community Recreation	Incline Bench	1,400
Community Recreation	Upper Back	1,400
Community Recreation	Lane Reel	5,300
Community Recreation	Shower Trolley & Chair	13,400
Community Recreation	Treadmill	18,100
Pender Harbour Pool	Eyewash station	35,000
Community Parks	Pender Harbour Ranger Station Parking Lot Repaving	75,000
Community Parks	AWD Tractor	18,000
Community Parks	Gravelly Mower	45,000
Community Parks	Parks Workshop (Quonset hut) Insulation Replacement	20,000
Community Parks	Benches/Picnic Tables	40,000
Community Parks	Community Hall Furniture	12,000
Community Parks	Chaster Park Access Improvements	143,000
Community Parks	Cliff Gilker Bridges & Trail Remediation	1,198,850
Bicycle & Walking Paths	Lower Road Retaining Wall	577,616
Dakota Ridge Recreation Service Area	Piston Bully	58,500
		29,213,147

Base Budget Capital Funding

General Government		
Information Technology	Information Technology Hardware	161,000
Water & Waste Water		
North Pender Harbour Water Service	Meter Installations	6,000
North Pender Harbour Water Service	Hydrant Program	15,000
North Pender Harbour Water Service	Minor Capital Upgrades	30,000
South Pender Harbour Water Service	Meter Installations	10,000
South Pender Harbour Water Service	Hydrant Program	15,000
South Pender Harbour Water Service	Minor Capital Upgrades	50,000
Regional Water Services	Machinery & Equipment	20,000
Regional Water Services	Meter Installations	100,000
Regional Water Services	Minor Capital Upgrades	130,000

Regional Water Services	Hydrant Program	20,800
Regional Water Services	Mains Replacement	1,258,940
Regional Water Services	New Connections	35,859
Recreation & Cultural Services		
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000
		1,862,599.00
Projects Continued from 2024		
General Government		
General Government	Hybrid Meeting Solutions and Board Room Modifications	25,176
Corporate Finance	Budget Software	250,000
Admin Offices Building Maintenance	Electric Vehicle (EV) Charging Stations	7,452
Information Technology	Server Replacements	84,959
Information Technology	Vehicle Replacement (EV)	65,000
Information Technology	Microsoft Teams Phone Conversion	41,560
Mason Road Works Yard	Electric Vehicle (EV) Charging Stations	28,285
Protective Services		
Gibsons & District Fire Protection	Emergency Generator	142,372
Gibsons & District Fire Protection	Pumper Apparatus Replacement	1,534,918
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	4,799
Gibsons & District Fire Protection	Hall #1 Lighting, Exterior	27,300
Gibsons & District Fire Protection	Hall #1 Emergency Alarm	31,800
Gibsons & District Fire Protection	Hall #1 Gear Washing Machine	12,193
Gibsons & District Fire Protection	Hall #2 Transformer	8,300
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400
Gibsons & District Fire Protection	Interior Door, Fire	6,700
Gibsons & District Fire Protection	Hazmat A Suits	10,500
Gibsons & District Fire Protection	Vehicle, Ford E350	157,500
Roberts Creek Fire Protection	Exhaust Fan and Electrical Panel	5,004
Roberts Creek Fire Protection	Electrical Panel	32,000
Roberts Creek Fire Protection	Strut Rescue Kit Upgrade	661
Roberts Creek Fire Protection	Ford F150	157,500
Halfmoon Bay Fire Protection	Unit Heaters	9,900
Halfmoon Bay Fire Protection	Electrical Panel	4,300
Halfmoon Bay Fire Protection	Emergency Alarm	17,700
Halfmoon Bay Fire Protection	Rescue 1 Fire Apparatus Replacement	623,200
Emergency Telephone - 911	Chapman Creek Radio Tower	447,563
Emergency Telephone - 911	Radio Tower	38,421
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	60,826
Sunshine Coast Emergency Planning	EOC Tower Equipment & Training	11,424
Animal Control	Animal Control Vehicle	100,000
Transportation Services		
Public Transit	Security Improvements	5,603
Public Transit	Transit Vehicle Replacement	65,000
Maintenance Facility	Security Improvements	5,603
Ports Services	West Bay Float	183,742
Ports Services	Halkett Bay Approach	12,165
Ports Services	Keats Landing Float & Dolphins	79,165
Ports Services	Gambier Harbour Structural Components	29,579
Ports Services	Eastbourne Wharhead Repairs	71,118
Ports Services	Ports Major Capital Projects	216,580
Ports Services	Hopkins Landing Port Major Replacements	521,328

Environmental Services		
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	808,809
Sechelt Landfill	Power Supply Replacement	264,224
Sechelt Landfill	Propane Tank Storage	19,579
Sechelt Landfill	Mattress Trailer Ramp	15,000
Sechelt Landfill	Handheld Gas Monitors	9,008
Sechelt Landfill	Sechelt Landfill Scale	122,999
Sechelt Landfill	Sechelt Landfill Contact Water Pond Relocation-Construction	930,815
Sechelt Landfill	Vertical Expansion	148,052
Water & Waste Water		
North Pender Harbour Water Service	Emergency Generator	125,000
North Pender Harbour Water Service	Customer Relationship Management Tool	2,500
North Pender Harbour Water Service	NPH Watermain Replacement	839,090
North Pender Harbour Water Service	Pneumatic Boring Tool	1,164
North Pender Harbour Water Service	SCADA Upgrade	56,548
South Pender Harbour Water Service	Customer Relationship Management Tool	5,000
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvements	82,854
South Pender Harbour Water Service	South Pender Harbour Watermain Replacement	588,858
South Pender Harbour Water Service	SPHWTP Heater Replacement	80,131
South Pender Harbour Water Service	Pneumatic Boring Tool	2,328
South Pender Harbour Water Service	SCADA Upgrade	112,131
Regional Water Services	Chaster Well Upgrades	111,966
Regional Water Services	Chapman Water Treatment Plant Chlorination System Upgrade	194,906
Regional Water Services	Universal Water Meter Installations - Phase 3 (DOS)	3,481,127
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	923,133
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	2,052,957
Regional Water Services	Church Road Well- Construction Phase	255,928
Regional Water Services	Groundwater Investigation- Langdale	569,174
Regional Water Services	Chapman & Edwards Dam Improvements	594
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Services	Customer Relationship Management Tool	42,500
Regional Water Services	Valve Stems for Selma 2 Isolation	66,740
Regional Water Services	Chapman Lake Dam Safety Improvements	546,855
Regional Water Services	Edwards Lake Dam Safety Improvements	394,145
Regional Water Services	Single Axle Dump Truck	225,000
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	270,017
Regional Water Services	Chapman Creek WWTP - Mechanical Equipment Upgrades	122,580
Regional Water Services	Exposed Watermain Rehabilitation Chapman Intake Line	157,006
Regional Water Services	Sechelt Nation Government District - Zone Metering	250,000
Regional Water Services	Eastbourne Groundwater Supply Expansion	1,200,000
Regional Water Services	Reed Road Building Repair	100,000
Regional Water Services	Generator Purchases	375,000
Regional Water Services	Chapman WTP HVAC Replacement	137,416
Regional Water Services	Chapman WTP- Distribution Meters	144,936
Regional Water Services	Flat Bed Crane Truck and Medium Size Truck	295,000
Regional Water Services	Pneumatic Boring Tool	19,790
Regional Water Services	SCADA Upgrade	360,523
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	165,047
Woodcreek Park Waste Water Plant	Woodcreek Park WWTP System Upgrade	849,982
Woodcreek Park Waste Water Plant	Woodcreek Park-WWTP Collection System Designs	18,918
Lee Bay Waste Water Plant	Filter Commissioning	86,686

Lee Bay Waste Water Plant	Generator Replacement	81,000
Langdale Waste Water Plant	Langdale Wastewater Treatment System Upgrade	1,024,966
Merrill Crescent Waste Water Plant	Merrill Crescent Electrical Replacement	30,308
Lilly's Lake Waste Water Plant	System Repairs & Upgrades	15,771
	Health Services	
Cemetery	Seaview Cemetary Expansion	495,713
	Recreation & Cultural Services	
Community Recreation	Dehumidifier	162,700
Community Recreation	Expansion Tank	3,257
Community Recreation	Heat Exchangers	49,600
Community Recreation	Pumps	50,200
Community Recreation	Brine Chiller	277,516
Community Recreation	Court Divider Walls	171,400
Community Recreation	Faucets	65,100
Community Recreation	Brine Pump & Motor	10,359
Community Recreation	Ground Faults	2,900
Community Recreation	Water Piping, Pump Room	8,524
Community Recreation	Supply/Return Air to Air Heat-x	1,502
Community Recreation	Roof Heat-X Supply/Exhaust Motor	56,000
Community Recreation	Pool Valves and Controls	106,936
Community Recreation	Packaged Roof Top Unit	67,700
Community Recreation	Interior Door, Fire (Chemical Room)	14,200
Community Recreation	Faucets	20,300
Community Recreation	Lighting, Interior (Pool Area)	152,700
Community Recreation	Exterior Door, Glazed	7,975
Community Recreation	Interior Door, Standard	42,900
Community Recreation	Interior Door, Fire	47,600
Community Recreation	Septic Disposal System	12,013
Community Recreation	Air Handling Units	124,100
Community Recreation	Signage	7,300
Community Recreation	Toilet Partitions	29,000
Community Recreation	Boiler	6,800
Community Recreation	Exhaust Fan	6,400
Community Recreation	Heat Recovery Ventilator	56,800
Community Recreation	Packaged Rooftop Units	32,500
Community Recreation	SCA Direct Digital Controls	32,900
Community Recreation	Vehicle, Light	60,100
Community Recreation	Packaged Rooftop Units	58,462
Community Recreation	Interior Door, Standard	20,400
Community Recreation	Interior Door, Fire	12,500
Community Recreation	Interior Door, Glass	7,200
Community Recreation	Faucets	7,100
Community Recreation	Exhaust Fan	2,404
Community Recreation	Ground Faults	7,500
Community Recreation	Parking Lot, Asphalt	150,400
Community Recreation	SAC Sprinkler System Replacement	220,198
Community Recreation	General Recreation Capital Renewal Funding	1,257
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement (GACC)	900,000
Community Recreation	GACC Roof Replacement	2,884,802
Community Recreation	SAC Roof Replacement	542,404
Community Recreation	SAC Heat Pump Replacement	89,821
Community Recreation	Fitness Equipment Replacement	130,200
Community Recreation	Treadmills	32,400
Community Recreation	Crunch Bench, Flat Bench, Plate Rack, Body Bars	3,700
Pender Harbour Pool	Annual Gym Equipment Replacement	23,865
Pender Harbour Pool	Storage Container	1,576

Pender Harbour Pool	Annual Gym Equipment Replacement	23,865
Pender Harbour Pool	Storage Container	1,576
Community Parks	Coopers Green Park Boat Ramp Concrete	32,348
Community Parks	Vinebrook Bridge Replacement	60,892
Community Parks	Truck Replacement	95,000
Community Parks	HVAC Upgrade	40,000
Community Parks	Playground	74,984
Community Parks	Halfmoon Bay Community Hall	3,249,864
Community Parks	Rosemary Lane (Keats Island) Erosion Mitigation	33,250
Community Parks	Coopers Green Park Enhancements	613,304
Community Parks	Katherine Lake Access Road Emergency Remediation	36,950
Community Parks	Cliff Gilker Sports Field Irrigation System	148,541
		35,659,974
Capital Wages		
Transportation Services		
Ports Services		28,642
Environmental Services		
Regional Solid Waste		72,902
Water & Waste Water		
North Pender Harbour Water Service		122,541
South Pender Harbour Water Service		200,028
Regional Water Services		958,326
Woodcreek Park Waste Water Plant		17,432
Square Bay Waste Water Plant		410
Langdale Waste Water Plant		15,037
Lilly's Lake Waste Water Plant		1,391
		1,416,709
Total Budgeted Capital Expenditures		68,152,429
***2024 Project Listing Reflects Remaining Funding Available		

Impact of Capital Expenditures on Operating Budget

The cost of operating the capital assets has been included in the financial plan. Much of the capital expenditures identified above are for replacement of existing assets. Consideration has been given to the operational budgets where new assets are being included in the financial plan. For example, where the board has elected to increase the fleet of a particular service, the cost of operating these new vehicles have been considered and included in the financial plan when appropriate. Currently, capital plans have been approved to replace existing critical assets. Should the capital plans be expanded to include service level improvements through the addition of new assets, the implications to the operational budgets will be presented in combination with these plans. The following table outlines how the 2025 Capital Expenditures are funded:

Capital Expenditure Funding Sources	
Property Tax Requisition	244,544
Government Transfers	3,378,701
User Fees & Service Charges	35,859
Other Revenue	15,800
Transfer from Reserve Fund	20,661,093
Transfer from Capital Fund	9,648,135
Transfer from Appropriated Surplus	4,246,001
Debt Proceeds	29,922,296
	68,152,429

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

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

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

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

Most capital projects approved and included in the 2025-2029 Financial Plan are for remediation or replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget, however detailed estimates for operating expenses related to staffing, operations and maintenance of new infrastructure have been incorporated into the Financial Plan where necessary. A sizable portion of capital projects in the Financial Plan are a result of projects that have been continued from prior years. The continuation of these projects is the result of the size and nature of some of the projects approved.

Property Tax by Area and Service

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
General Government											
110	General Government	336,844	290,267	215,876	172,083	286,689	44,138	614,868	285,631	2,246,395	\$ 1,975,314
121	Grant in Aid - Area A	44,126	-	-	-	-	-	-	-	44,126	47,242
122	Grant in Aid - Area B	-	30,469	-	-	-	-	-	-	30,469	33,866
123	Grant in Aid - Areas E & F	-	-	-	(1,110)	(1,848)	-	-	-	(2,958)	5,501
125	Grant in Aid - Community Schools	1,654	1,425	1,060	845	1,407	-	3,018	1,402	10,811	11,045
126	Grant in Aid - Greater Gibsons	-	-	-	4,335	7,221	-	-	-	11,556	11,770
127	Grant in Aid - Area D	-	-	38,341	-	-	-	-	-	38,341	39,925
128	Grant in Aid - Area E	-	-	-	29,426	-	-	-	-	29,426	29,246
129	Grant in Aid - Area F	-	-	-	-	27,083	-	-	-	27,083	29,138
130	UBCM/Elections	61,384	52,896	39,340	31,359	52,244	-	-	-	237,224	224,407
136	Regional Sustainability	37,006	31,889	23,716	18,905	31,496	4,849	67,550	31,380	246,792	206,227
150	Feasibility - Regional	-	-	-	-	-	-	-	-	-	113
151	Feasibility- Area A	38,726	-	-	-	-	-	-	-	38,726	-
152	Feasibility- Area B	-	-	-	-	-	-	-	-	-	-
153	Feasibility- Area D	-	-	-	-	-	-	-	-	-	-
155	Feasibility- Area F	-	-	-	-	87,441	-	-	-	87,441	591
Protective Services											
200	Bylaw Enforcement	141,130	121,616	90,448	72,099	120,116	18,493	-	-	563,902	521,404
204	Halfmoon Bay Smoke Control	-	1,250	-	-	-	-	-	-	1,250	-
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210	Gibsons & District Fire Protection	-	-	-	626,846	438,909	-	-	1,045,930	2,111,685	1,694,660
212	Roberts Creek Fire Protection	-	-	1,044,962	-	-	-	-	-	1,044,962	853,549
216	Halfmoon Bay Fire Protection	-	1,088,011	-	-	-	-	-	-	1,088,011	901,097
218	Egmont & District Fire Protection	276,402	-	-	-	-	-	-	-	276,402	241,359
220	911 Emergency Telephone	79,608	68,600	51,019	40,669	67,754	10,431	145,314	67,504	530,900	480,425
222	SCEP	96,424	83,091	61,796	49,260	82,066	12,635	176,010	81,764	643,045	609,092
290	Animal Control	-	16,507	12,276	9,786	11,278	2,510	-	-	52,357	49,656
291	Keats Island Dog Control	-	-	-	-	268	-	-	-	268	330
Transportation Services											
310	Transit	-	670,688	498,803	397,613	662,421	101,985	1,420,709	659,977	4,412,196	4,064,231
320	Regional Street Lighting	8,716	7,511	5,586	4,453	7,419	-	-	-	33,685	42,284
322	Langdale Street Lighting	-	-	-	-	2,442	-	-	-	2,442	2,796
324	Granthams Street Lighting	-	-	-	-	2,442	-	-	-	2,442	2,795
326	Veterans Street Lighting	-	-	-	489	-	-	-	-	489	559
328	Spruce Street Lighting	-	-	235	-	-	-	-	-	235	280
330	Woodcreek Street Lighting	-	-	-	1,731	-	-	-	-	1,731	2,019
332	Fircrest Street Lighting	-	-	-	515	-	-	-	-	515	599
334	Hydaway Street Lighting	-	235	-	-	-	-	-	-	235	280
336	Sunnyside Street Lighting	-	-	-	976	-	-	-	-	976	1,119
340	Burns Road Street Lighting	-	-	-	-	773	-	-	-	773	577
342	Stewart Road Street Lighting	-	-	-	-	489	-	-	-	489	559
345	Ports	-	172,522	139,661	98,584	410,767	-	-	-	821,534	847,879
346	Langdale Dock	-	-	-	-	32,979	-	-	-	32,979	33,524

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
Environmental Services											
350	Solid Waste	790,695	681,362	506,741	403,941	672,963	103,608	1,443,319	670,481	5,273,111	5,376,484
Health Services											
400	Cemetery	25,191	21,708	16,144	12,869	21,440	3,301	45,983	21,361	167,998	141,000
410	Pender Harbour Health Clinic	197,255	-	-	-	-	-	-	-	197,255	189,012
Development Services											
500	Regional Planning	30,655	26,417	19,646	15,661	26,091	4,017	55,958	25,995	204,440	215,351
504	Rural Planning	511,066	412,418	327,532	261,088	300,897	-	-	-	1,813,001	1,759,679
510	Civic Addressing	-	-	-	-	-	-	-	-	-	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520	Building Inspection	-	-	-	-	-	-	-	-	-	-
531	Economic Development - A	(17,612)	-	-	-	-	-	-	-	(17,612)	83,548
532	Economic Development - B	-	(43,178)	-	-	-	-	-	-	(43,178)	48,230
533	Economic Development - D	-	-	(39,103)	-	-	-	-	-	(39,103)	43,635
534	Economic Development - E	-	-	-	(22,255)	-	-	-	-	(22,255)	32,089
535	Economic Development - F	-	-	-	-	(37,283)	-	-	-	(37,283)	53,632
540	Hillside	-	-	-	-	-	-	-	-	-	-
Recreation & Cultural Services											
615	Community Recreation Facilities	-	1,225,289	765,957	710,837	1,028,104	262,690	2,285,796	1,000,283	7,278,957	6,747,563
625	PH Pool	695,172	-	-	-	-	-	-	-	695,172	651,791
630	Joint Use - School Facilities	7,813	6,733	5,007	3,991	6,650	-	14,261	6,625	51,080	51,362
640	Gibsons Library	-	-	-	210,526	350,735	-	-	349,442	910,703	882,945
643	Egmont/Pender Harbour Library	66,581	-	-	-	-	-	-	-	66,581	65,298
645	Halfmoon Bay Library Service	-	184,268	-	-	-	-	-	-	184,268	181,655
646	Roberts Creek Library Service	-	-	219,479	-	-	-	-	-	219,479	216,932
648	Museum Service	28,762	24,785	18,433	14,694	24,480	3,769	52,502	24,389	191,815	185,352
650	Community Parks	834,202	718,853	534,624	426,168	709,992	-	-	-	3,223,839	2,549,501
665	Bike & Walking Paths	-	24,284	14,524	13,483	19,443	-	-	-	71,733	122,322
667	Area A Bike & Walking Paths	12,752	-	-	-	-	-	-	-	12,752	12,484
670	Recreation Programs	30,615	26,382	19,620	15,640	18,025	4,012	55,884	25,960	196,138	210,682
680	Dakota Ridge	38,837	33,467	24,890	19,841	33,054	5,089	70,892	32,932	259,002	231,746
Total		\$ 4,374,005	\$ 5,979,763	\$ 4,656,614	\$ 3,645,348	\$ 5,506,448	\$ 581,527	\$ 6,452,065	\$ 4,331,057	\$35,526,828	\$33,017,751
Percentage of Total Taxation		12.31%	16.83%	13.11%	10.26%	15.50%	1.64%	18.16%	12.19%		

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	215,499	474,189	307,551	306,589	481,288	53,288	240,291	430,383	2,509,077
% Change	5.18%	8.61%	7.07%	9.18%	9.58%	10.09%	3.87%	11.03%	7.60%

*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*	6.14%	8.17%	6.69%	8.56%	8.48%	4.25%	2.78%	9.00%

*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	336,844	286,299	28,395	22,149	9.61	2,246,395	0.99%
121 Grant in Aid - Area A	44,126	37,505	3,720	2,902	1.26	44,126	6.58%
125 Grant in Aid - Community Schools	1,654	1,405	139	109	0.05	10,811	1.01%
130 UBCM/AVICC & Elections	61,384	52,173	5,175	4,036	1.75	237,224	1.70%
136 Regional Sustainability	37,006	31,453	3,120	2,433	1.06	246,792	0.99%
150 Feasibility - Regional	-	-	-	-	-	-	-
200 Bylaw Enforcement	141,130	119,953	11,897	9,280	4.03	563,902	1.65%
218 Egmont & District Fire Protection	276,402	234,927	23,300	18,175	7.88	276,402	6.58%
220 Emergency Telephone - 911	79,608	67,662	6,711	5,235	2.27	530,900	0.99%
222 Sunshine Coast Emergency Planning	96,424	81,955	8,128	6,340	2.75	643,045	0.99%
320 Regional Street Lighting	8,716	7,408	735	573	0.25	33,685	1.70%
350 Regional Solid Waste	790,695	672,048	66,655	51,993	22.55	5,273,111	0.99%
400 Cemetery	25,191	21,411	2,124	1,656	0.72	167,998	0.99%
410 Pender Harbour Health Clinic	197,255	167,656	16,628	12,971	5.63	197,255	6.58%
500 Regional Planning	30,655	26,055	2,584	2,016	0.87	204,440	0.99%
504 Rural Planning	511,066	434,378	43,082	33,606	14.58	1,813,001	1.85%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	(17,612)	(14,969)	(1,485)	(1,158)	(0.50)	(17,612)	6.58%
625 PH Pool	695,172	632,445	62,727	-	68.23	695,172	0.00%
630 Joint Use School Facilities	7,813	6,641	659	514	0.22	51,080	1.01%
643 Egmont/Pender Harbour Libraray	66,581	56,590	5,613	4,378	1.90	66,581	6.58%
648 Museum Funding	28,762	24,446	2,425	1,891	0.82	191,815	0.99%
650 Community Parks	834,202	709,027	70,322	54,854	23.79	3,223,839	1.70%
667 Area A Bike & Walking Paths	12,752	10,839	1,075	839	1.18	12,752	6.58%
670 Recreation Programs - Regional	30,615	26,021	2,581	2,013	0.87	196,138	1.03%
680 Dakota Ridge Recreation Area	38,837	33,009	3,274	2,554	1.11	259,002	0.99%
	4,335,279			239,359			
				5.5%			
2024 Taxation (PY)				\$225,158			
\$ Change				14,201			
% Change				6.31%			

*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	290,267	18,442	271,825	9.61	227,308	44,517
122 Grant in Aid - B	30,469	1,936	28,533	1.01	23,860	4,673
125 Grant in Aid - Community Schools	1,425	91	1,334	0.05	1,116	219
130 UBCM/AVICC & Elections	52,896	3,361	49,536	1.75	41,423	8,113
136 Regional Sustainability	31,889	2,026	29,863	1.06	24,972	4,891
200 Bylaw Enforcement	121,616	7,727	113,889	4.03	95,237	18,652
204 Halfmoon Bay Smoke Control	1,250	79	1,171	0.04	979	192
216 HB VFD	1,088,011	-	1,088,011	-	909,826	178,185
220 Emergency Telephone - 911	68,600	4,358	64,242	2.27	53,721	10,521
222 Sunshine Coast Emergency Planning	83,091	5,279	77,812	2.75	65,068	12,743
290 Animal Control	16,507	1,049	15,458	0.55	12,926	2,532
310 Public Transit	670,688	42,611	628,077	22.20	525,216	102,861
320 Regional Street Lighting	7,511	477	7,034	0.25	5,882	1,152
334 Hydaway St Lighting	235	-	235	-	197	38
345 Ports	172,522	10,961	161,561	5.71	135,102	26,459
350 Regional Solid Waste	681,362	43,289	638,073	22.55	533,575	104,498
400 Cemetery	21,708	1,379	20,329	0.72	16,999	3,329
500 Regional Planning	26,417	1,678	24,738	0.87	20,687	4,051
504 Rural Planning	412,418	-	412,418	-	344,876	67,542
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	(43,178)	(2,743)	(40,435)	(1.43)	(33,813)	(6,622)
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,225,289	-	1,225,289	-	1,024,622	200,667
630 Joint Use School Facilities	6,733	428	6,305	0.22	5,272	1,033
645 Halfmoon Bay Library Service	184,268	-	184,268	-	154,090	30,178
648 Museum Funding	24,785	1,575	23,211	0.82	19,409	3,801
650 Community Parks	718,853	45,671	673,182	23.79	562,934	110,248
665 Bicycle & Walking Paths	24,284	706	23,578	0.37	19,716	3,861
670 Recreation Programs - Regional	26,382	1,676	24,706	0.87	20,659	4,046
680 Dakota Ridge Recreation Area	33,467	2,126	31,341	1.11	26,208	5,133
	5,979,763	194,182	5,785,581		4,838,069	947,512
		3.2%	96.8%			
2024 Taxation (PY)		187,056	5,318,504		4,422,614	895,889
\$ Change		7,126	467,077		415,454	51,623
% Change		3.81%	8.78%		9.39%	5.76%
Average Residential % Change		3.52%				

*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	286,683	88,368	198,321	9.61	9.61	163,825	34,495	2,246,395	3.93%	1.54%
123 Grant in Aid - E&F	(1,848)	(570)	(1,279)	(0.06)	(0.06)	(1,056)	(222)	(2,958)	19.26%	7.52%
125 Grant in Aid - Community Schools	1,407	434	974	0.05	0.05	804	163	10,811	4.01%	1.57%
126 Greater Gibson Community	7,221	2,226	4,996	0.24	0.24	4,127	869	11,556	19.26%	7.52%
129 Grant in Aid - Area F	27,083	8,348	18,735	0.91	0.91	15,476	3,259	27,083	30.82%	12.03%
130 UBCMAVICC & Elections	52,244	16,104	36,141	1.75	1.75	29,854	6,286	237,224	6.79%	2.65%
136 Regional Sustainability	31,496	9,708	21,788	1.06	1.06	17,998	3,790	246,792	3.93%	1.54%
200 Bylaw Enforcement	120,116	37,024	83,092	4.03	4.03	68,639	14,453	563,902	6.57%	2.56%
210 Gibsons & District Fire Protection	438,909	-	438,909	35.18	-	438,909	-	2,111,685	0.00%	0.00%
220 Emergency Telephone - 911	67,754	20,884	46,870	2.27	2.27	38,718	8,152	530,900	3.93%	1.54%
222 Sunshine Coast Emergency Planning	82,066	25,296	56,771	2.75	2.75	46,896	9,875	643,045	3.93%	1.54%
290 Animal Control	11,278	-	11,278	0.55	-	9,316	1,962	52,357	0.00%	3.75%
291 Keats Island Dog Control	268	268	-	0.11	0.03	-	-	268	100.00%	0.00%
310 Public Transit	662,421	204,182	458,239	22.20	22.20	378,534	79,705	4,412,196	4.63%	1.81%
320 Regional Street Lighting	7,419	2,287	5,132	0.25	0.25	4,239	893	33,685	6.79%	2.65%
322 Langdale St Lighting	2,442	-	2,442	1.67	-	2,442	-	2,442	0.00%	0.00%
324 Granthams St Lighting	2,442	-	2,442	1.09	-	2,442	-	2,442	0.00%	0.00%
340 Burns Rd St Lighting	773	-	773	5.66	-	773	-	773	0.00%	0.00%
342 Steward Rd St Lighting	489	-	489	20.25	-	489	-	489	0.00%	0.00%
345 Ports	410,767	126,613	284,154	13.77	13.77	234,729	49,425	821,534	15.41%	6.02%
346 Langdale Dock	32,979	32,979	-	3.57	3.59	-	-	32,979	100.00%	0.00%
350 Regional Solid Waste	672,963	207,431	465,532	22.55	22.55	364,558	80,974	5,273,111	3.93%	1.54%
400 Cemetery	21,440	6,809	14,632	0.72	0.72	12,252	2,580	167,998	3.93%	1.54%
500 Regional Planning	26,091	8,042	18,049	0.87	0.87	14,909	3,139	204,440	3.93%	1.54%
504 Rural Planning	300,897	-	300,897	14.58	-	248,559	52,337	1,813,001	0.00%	2.89%
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	(37,283)	(11,492)	(25,791)	(1.25)	(1.25)	(21,305)	(4,486)	(37,283)	30.82%	12.03%
540 Hillside	-	-	-	-	-	-	-	-	0.00%	0.00%
615 Community Recreation Facilities	1,028,104	-	1,028,104	104.82	-	682,586	345,519	7,278,957	0.00%	4.75%
630 Joint Use School Facilities	6,650	2,050	4,600	0.22	0.22	3,800	800	51,080	4.01%	1.57%
640 Gibson & Area Library	350,735	108,109	242,626	11.75	11.75	200,424	42,202	910,703	11.87%	4.63%
648 Museum Funding	24,480	7,546	16,934	0.82	0.82	13,989	2,945	191,815	3.93%	1.54%
650 Community Parks	709,992	218,845	491,147	23.79	23.79	405,718	85,429	3,223,839	6.79%	2.65%
665 Bicycle & Walking Paths	19,443	-	19,443	1.98	-	12,909	6,534	71,733	0.00%	9.11%
670 Recreation Programs - Regional	18,025	-	18,025	-	-	14,890	3,135	196,138	0.00%	1.60%
680 Dakota Ridge Recreation Area	33,054	10,189	22,866	1.11	1.11	18,889	3,977	259,002	3.93%	1.54%
	5,419,007	1,131,478	4,287,529			3,449,333	838,196			
		20.9%	79.1%							
2024 Taxation (PY)	\$ 1,089,992	\$ 3,934,563				\$ 3,143,231	\$ 791,332			
\$ Change	41,486	352,966				306,102	46,864			
% Change	3.81%	8.97%				9.74%	5.92%			
Average Residential % Change - Keats		7.80%								
Average Residential % Change - Gambier		10.38%								

Average Residential Taxation and Fees Summary

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

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

Average Residential Taxation & Fees Summary 2025 Budget

Rural Areas & Member Municipalities (*excludes defined rural areas)								
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Roberts Creek	Area E - Elphinston e	Area F - West Howe Sound*	District of Sechelt	shishálh Nation Government District	Town of Gibsons
Average Land	474,806	775,602	918,916	618,973	748,909	629,294	409,590	664,116
Average Improvements	161,096	350,619	439,303	377,793	341,403	311,123	168,044	271,148
2025 Average Residential Property Value	\$635,902	\$1,126,221	\$1,358,219	\$996,766	\$1,090,312	\$940,417	\$577,634	\$935,264
% Improvements	25.3%	31.1%	32.3%	37.9%	31.3%	33.1%	29.1%	29.0%
Average Land	\$469,353	\$763,404	\$922,297	\$594,687	\$739,107	\$618,148	\$395,011	\$647,213
Average Improvements	\$155,014	\$341,190	\$432,858	\$368,852	\$334,409	\$320,617	\$172,317	\$267,350
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	\$11,535	\$21,627	\$3,064	\$33,227	\$16,796	\$1,652	\$10,306	\$20,701
% Change	1.85%	1.96%	0.23%	3.45%	1.56%	0.18%	1.82%	2.26%
2025 Taxation & User Fees								
General	\$ 614.82	\$ 1,400.52	\$1,737.96	\$1,301.37	\$ 1,447.36	\$ 612.23	\$ 400.90	\$ 718.81
Fire Protection	-	539.31	646.25	350.68	383.60	-	-	329.05
Rec. Facilities & Bike Paths**	111.82	374.45	469.16	403.47	364.61	326.10	176.14	284.20
User Fees & Parcel Taxes	22.56	1,556.95	1,556.95	1,556.95	1,556.95	1,344.20	1,344.20	114.96
Total SCRDTaxation/User Fees	\$ 749.20	\$ 3,871.24	\$4,410.33	\$3,612.48	\$ 3,752.52	\$ 2,282.53	\$ 1,921.23	\$1,447.02
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**	104.68	349.89	443.89	378.25	342.93	317.45	170.61	264.71
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 SCRDTaxation/User Fees	\$ 701.58	\$ 3,620.79	\$4,155.75	\$3,374.82	\$ 3,505.33	\$ 2,193.05	\$ 1,833.59	\$1,337.17
Increase / (Decrease) in Taxation / Fees	\$ 47.61	\$ 250.45	\$ 254.58	\$ 237.66	\$ 247.19	\$ 89.48	\$ 87.65	\$ 109.85
% Change	6.79%	6.92%	6.13%	7.04%	7.05%	4.08%	4.78%	8.22%

**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
Average Land	495,696	675,674	683,214	1,117,759	531,086	664,116
Average Improvements	175,648	361,890	294,386	259,829	192,926	271,148
2025 Average Residential Property Value	\$671,344	\$1,037,564	\$977,600	\$1,377,588	\$724,012	\$935,264
% Improvements	26.2%	34.9%	30.1%	18.9%	26.6%	29.0%
Average Land	\$477,535	\$692,086	\$723,529	\$1,117,801	\$510,572	\$647,213
Average Improvements	\$165,560	\$349,454	\$289,960	\$246,764	\$181,069	\$267,350
2024 Average Residential Property Value	\$643,095	\$1,041,540	\$1,013,489	\$1,364,565	\$691,641	\$914,563
% Improvements	25.7%	33.6%	28.6%	18.1%	26.2%	29.2%
Increase / (Decrease) in Property Value	\$28,249	-\$3,976	-\$35,889	\$13,023	\$32,371	\$20,701
% Change	4.39%	-0.38%	-3.54%	0.95%	4.68%	2.26%
2025 Taxation & User Fees						
General	\$ 649.09	\$ 1,003.17	\$ 945.19	\$ 1,422.61	\$ 811.94	\$ 1,049.93
Fire Protection	586.58	-	-	-	-	-
Rec. Facilities & Bike Paths**	121.92	251.19	204.33	5.15	-	-
User Fees & Parcel Taxes	1,251.80	1,552.56	1,547.56	-	-	1,229.24
Total SCRDTaxation/User Fees	\$ 2,609.38	\$ 2,806.91	\$ 2,697.08	\$ 1,427.76	\$ 811.94	\$ 2,279.17
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**	111.80	235.99	195.81	8.73	-	-
User Fees & Parcel Taxes	1,182.00	1,422.00	1,377.00	-	-	1,165.00
Total SCRDTaxation/User Fees	\$ 2,403.04	\$ 2,625.35	\$ 2,514.12	\$ 1,379.25	\$ 735.57	\$ 2,138.95
Increase / (Decrease) in Taxation / Fees	\$ 206.34	\$ 181.56	\$ 182.96	\$ 48.51	\$ 76.38	\$ 140.21
% Change	8.59%	6.92%	7.28%	3.52%	10.38%	6.56%

**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

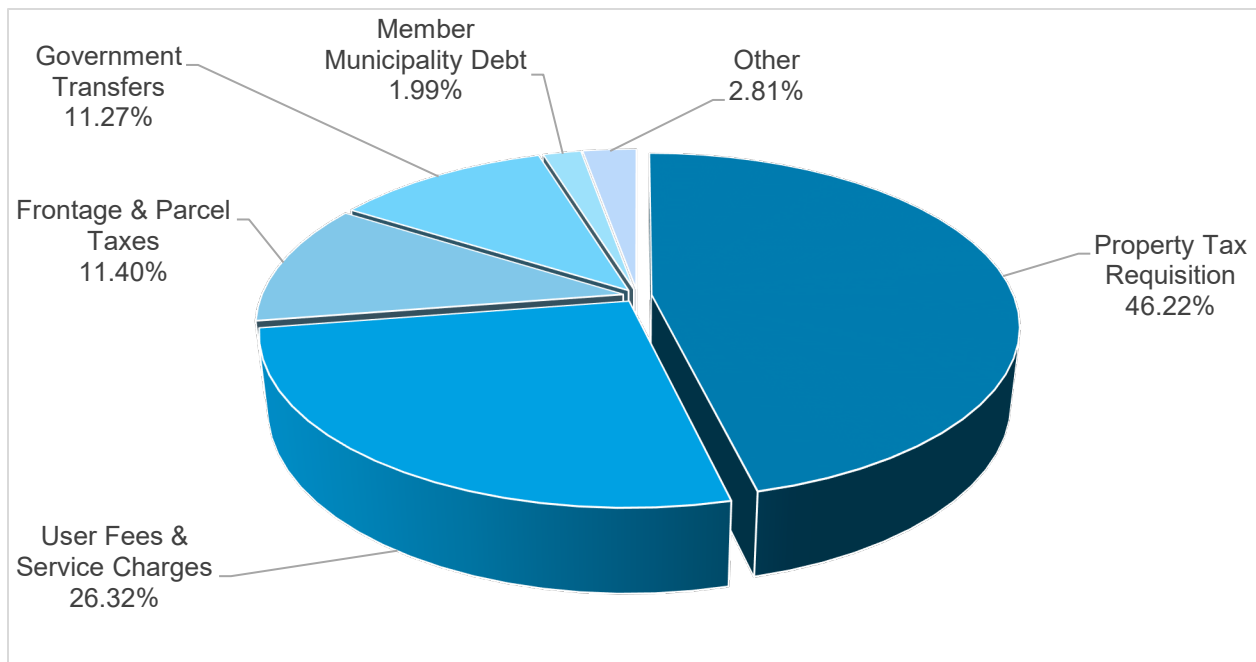
Function #	Service Name
365	North Pender Harbour Water Service
366	South Pender Harbour Water Service
370	Regional Water Services

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

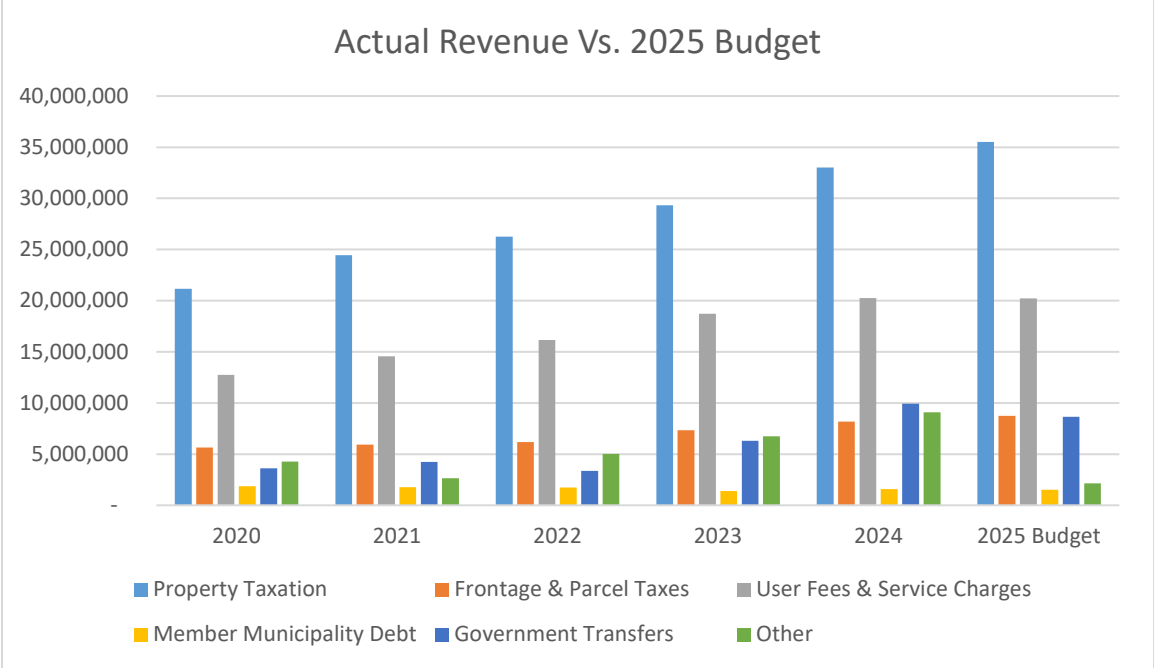
Revenues

The 2025 budget includes budgeted revenues of \$76.8 million (2024 77.4M) of which 46.22% (2024 42.6%), or \$35.5 (2024 \$33M) 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% (2024 2.45%) 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.

The table below depicts the actual revenue receipts from 2020-2024 compared to the 2025 budgeted revenue. The 2025 Budget is consistent in the general overall trend of growth in all revenue sources except for a decrease in Government Transfers. The decrease in Government Transfers is the result of a grant received in 2024 in connection with the Universal Water Metering project and is considered a short-term revenue source. The SCRD expects that the remainder of the grant in connection with the Universal Water Metering project will be received in 2025.



Property Tax Requisition Revenue

As the SCRD is not a formal taxing jurisdiction, property taxation is requisitioned to the province of British Columbia’s Surveyor of Taxes and the Municipalities. Taxation values and rates are derived based on a homeowner’s property assessed value and the property classification. The amount of property tax has been calculated based on the costs of services that are provided by the SCRD. Some services that are provided by the SCRD are offered to all Electoral Areas and Municipalities while others are only offered to specific areas. Each service has its own individual tax rate.

User Fees and Service Charges Revenue

Revenue earned for the use of a particular service or facility offered by the SCRD on an 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	3,606,829
Debt Proceeds	- 29,922,296
Hillside Development Costs	219,308
Landfill Closure & Post Closure Expenditures	3,246,945
Prior Year Surplus/(Deficit)	- 100,774
Transfer Between Functions	- 1,700
Transfer to/from Appropriated Surplus	- 4,656,832
Transfer to/from Capital Fund	- 9,057,458
Transfer to/from Reserve Fund	- 17,093,434
Transfer to/from Accumulated Surplus	- 19,375
Transfer to/(from) Unfunded Liability	- 2,346,945
Unfunded Amortization	- 5,218,489
	- 61,344,221

Five Year Financial Plan Summary

General Fund

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.

General Fund						
	2024 Actual	2025	2026	2027	2028	2029
Revenue						
Grants in Lieu of Taxes	107,454	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	33,017,750	35,526,828	36,500,505	36,627,820	36,316,407	36,401,760
Frontage & Parcel Taxes	1,746,854	1,762,596	182,528	64,523	64,523	46,788
Government Transfers	4,333,512	7,144,710	4,816,195	4,378,128	4,378,128	4,378,128
User Fees & Service Charges	8,355,985	8,198,722	8,626,113	8,725,789	8,786,557	8,850,423
Member Municipality Debt	1,573,005	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Investment Income	3,279,279	753,968	287,582	87,306	101,097	108,626
Other Revenue	3,827,023	1,191,386	1,036,243	1,019,252	1,019,252	1,019,252
Total Revenue	56,240,862	56,203,410	52,699,812	52,147,976	51,871,439	52,077,051
Expenses						
Administration	5,171,456	5,470,742	5,470,742	5,470,742	5,470,742	5,470,742
Wages and Benefits	23,312,908	26,654,978	27,622,662	27,498,822	27,445,127	27,504,729
Operating	20,273,210	24,927,848	22,105,563	22,009,263	22,120,035	22,224,011
Debt Charges - Interest	1,222,806	1,362,856	569,544	395,286	345,027	276,760
Internal Recoveries	(9,219,022)	(10,205,973)	(10,409,668)	(10,366,885)	(10,483,659)	(10,454,021)
Debt Charges Member Municipalities	1,573,005	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Amortization of Tangible Capital Assets	2,626,451	2,495,870	2,495,870	2,495,870	2,495,870	2,495,870
Loss (gain) on Disposal of Tangible Capital Assets	(3,096)	-	-	-	-	-
Total Expenses	44,957,718	52,234,521	49,008,359	48,651,256	48,501,617	48,693,165
Annual Operating Surplus (Deficit)	11,283,144	3,968,889	3,691,453	3,496,720	3,369,822	3,383,886
Capital Expenditures	3,298,375	27,185,912	2,260,570	3,214,780	2,971,780	1,950,980
Other Financing Sources						
Debt Principal Repayment	2,193,725	2,681,622	2,325,101	2,112,536	1,971,850	1,897,996
Prior Year (Surplus)/Deficit	(73,215)	(100,774)	-	-	-	-
Proceeds from Long Term Debt	(708,530)	(11,690,211)	(87,500)	(1,606,000)	(1,569,400)	-
Transfer to/(from) Unfunded Liability	858,736	(2,346,945)	900,000	900,000	900,000	900,000
Transfer to/(from) Appropriated Surplus	2,875,293	(1,952,136)	647,050	647,050	647,050	647,050
Transfer to/(from) Other Funds	476,968	(1,928,307)	(1,700)	(1,700)	(1,700)	(1,700)
Transfer to/(from) Reserves	4,853,987	(8,831,280)	112,545	694,667	914,855	454,173
Transfer to/(from) Unfunded Loss on Asset	3,096	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	(19,375)	-	-	-	-
Unfunded Amortization	(2,626,451)	(2,495,870)	(2,495,870)	(2,495,870)	(2,495,870)	(2,495,870)
Development of Land Held for Resale	30,197	219,308	31,257	31,257	31,257	31,257
Landfill Closure & Post Closure Expenditures	-	3,246,945	-	-	-	-
Proceeds from Sale of Assets	(4,683)	-	-	-	-	-
Interfund Transfers	(18,488)	-	-	-	-	-
Total Surplus (Deficit)	124,134	-	-	-	-	-

Water Utilities

These service functions 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.

Water Utilities						
	2024 Actual	2025	2026	2027	2028	2029
Revenue						
Frontage & Parcel Taxes	6,182,891	6,695,523	6,695,523	6,695,523	6,695,523	6,695,523
Government Transfers	5,445,554	89,377				9,600,000
User Fees & Service Charges	10,920,415	11,421,202	11,421,202	11,421,202	11,421,202	11,421,202
Investment Income	1,355,442	115,081	34,629	43,793	59,152	91,368
Developer Contributions	87,950					
Other Revenue	212,519	65,800	65,800	65,800	65,800	65,800
Total Revenue	24,204,771	18,386,983	18,217,154	18,226,318	18,241,677	27,873,893
Expenses						
Administration	1,410,379	1,690,652	1,690,652	1,690,652	1,690,652	1,690,652
Wages and Benefits	4,215,425	5,037,637	5,502,605	5,497,637	5,497,637	5,497,637
Operating	3,437,279	7,079,976	2,676,134	2,523,634	2,523,634	2,523,634
Debt Charges - Interest	481,469	612,729	637,535	630,117	1,063,840	1,035,834
Internal Recoveries	(26,936)					
Amortization of Tangible Capital Assets	2,649,457	2,608,741	2,608,741	2,608,741	2,608,741	2,608,741
Loss (gain) on Disposal of Tangible Capital Assets	18,125	-	-	-	-	-
Write-off of tangible capital assets	12,636	-	-	-	-	-
Total Expenses	12,197,834	17,029,735	13,115,667	12,950,781	13,384,504	13,356,498
Annual Operating Surplus (Deficit)	12,006,937	1,357,248	5,101,487	5,275,537	4,857,173	14,517,395
Capital Expenditures for Reporting	9,822,844	38,714,616	3,401,442	3,325,865	3,236,024	27,917,771
Other Financing Sources						
Debt Principal Repayment	627,791	897,424	958,415	1,119,448	1,615,308	1,577,356
Proceeds from Long Term Debt	(737,824)	(18,912,023)				(15,000,000)
Transfer to/(from) Other Funds	390,415	(6,846,201)				
Transfer to/(from) Reserves	4,689,761	(7,955,291)	3,459,956	3,549,895	2,715,671	2,725,577
Transfer to/(from) Unfunded Loss on Asset	(30,761)					
Unfunded Amortization	(2,649,457)	(2,608,741)	(2,608,741)	(2,608,741)	(2,608,741)	(2,608,741)
Transfer to/(from) Appropriated Surplus	(111,060)	(1,932,536)	(109,585)	(110,930)	(101,089)	(94,568)
Proceeds from Sale of Assets	(12,875)					
Transfer to/(from) Unfunded Liability	(385)					
Interfund Transfers	18,488	-	-	-	-	-
Total Surplus (Deficit)	-	-	-	-	-	-

Sewer Utilities

Provides services to 15 specific community package treatment plant and septic disposal systems.

Sewer Utilities						
	2024 Actual	2025	2026	2027	2028	2029
Revenue						
Frontage & Parcel Taxes	266,268	302,225	330,519	361,555	363,105	363,105
Government Transfers	56,755	1,424,716	-	-	-	-
User Fees & Service Charges	552,193	539,489	539,489	539,489	539,489	539,489
Investment Income	109,670	1,660	2,022	2,395	2,780	3,176
Other revenue	813	-	-	-	-	-
Total Revenue	985,699	2,268,090	872,030	903,439	905,374	905,770
Expenses						
Administration	72,442	69,142	69,142	69,142	69,142	69,142
Wages and Benefits	139,918	209,855	222,368	226,812	226,812	226,812
Operating	235,371	384,519	251,540	251,540	251,540	251,540
Debt Charges - Interest	8,422	8,625	13,257	11,941	10,634	9,307
Internal Recoveries	(495)	-	-	-	-	-
Amortization of Tangible Capital Assets	115,870	113,878	113,878	113,878	113,878	113,878
Total Expenses	571,528	786,019	670,185	673,313	672,006	670,679
Annual Operating Surplus (Deficit)	414,171	1,482,071	201,845	230,126	233,368	235,091
Capital Expenditures for Reporting	88,204	2,251,901	38,411	39,182	39,182	39,192
Other Financing Sources						
Debt Principal Repayment	26,374	27,783	50,066	50,439	50,824	51,219
Proceeds from Long Term Debt	-	(188,111)	-	-	-	-
Transfer to/(from) Other Funds	13,486	(165,278)	-	-	-	-
Transfer to/(from) Reserves	402,129	(306,863)	227,246	254,383	257,240	258,558
Transfer to/(from) Unfunded Liability	(152)	-	-	-	-	-
Transfer to/(from) Appropriated Surplus	-	(23,483)	-	-	-	-
Unfunded Amortization	(115,870)	(113,878)	(113,878)	(113,878)	(113,878)	(113,878)
Total Surplus (Deficit)	-	-	-	-	-	-

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. In 2025 there was an increase of 10.63 FTE from 2024. 3.67 FTE was

approved in a prior budget cycle while 6.96 FTE was approved and included in the financial plan from 2025 budget deliberations. 2.80 FTE were approved to support Water Feasibility studies and/or water capital projects such as the Langdale Wellfield. In addition, 1.15 FTE was approved for Protective services to help support fire prevention and safety initiatives.

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	9.95	9.80	9.80	9.80	9.80	-
	25.78	26.50	27.41	28.75	29.25	29.10	29.10	29.10	29.10	0.50
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	45.94	46.83	45.09	45.04	45.04	4.72
Solid Waste Services	13.09	13.14	13.45	14.57	15.61	15.62	15.02	15.02	15.02	1.04
	56.94	59.83	61.78	64.79	70.55	71.45	69.11	69.06	69.06	5.76
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	2.20	2.20	1.90	1.90	1.90	0.10
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	26.06	25.13	23.33	23.33	23.33	1.13
Protective Services	8.55	11.15	12.91	15.46	17.36	17.09	13.71	13.71	13.71	1.90
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	1.14	0.90	0.90	0.90	0.90	0.00
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	18.19	17.92	17.92	17.92	17.92	(0.18)
Parks	10.41	12.20	12.82	12.96	12.89	12.80	12.80	12.80	12.80	(0.07)
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	108.48	110.95	110.95	110.95	110.95	1.14
Total Full Time Equivalent Positions	223.50	236.09	245.05	259.88	270.50	272.72	265.00	264.95	264.95	10.63

2.85 Full year impact of new FTEs approved in 2024
3.48 New Permanent FTE's Approved in 2025
-0.95 Temporary FTE's Approved prior to 2024
0.71 Temporary FTE's approved in 2024
3.48 Temporary FTE's approved in 2025
0.16 New Permanent FTE's Approved prior to 2025
0.89 Carryforwards from 2024
10.63

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	1,196,345	150,650	14.41%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,692,147	1,760,214	1,980,149	2,243,605	2,312,645	69,040	3.08%
114	Field Rd	502,199	510,306	522,646	530,510	598,772	68,262	12.87%
115	Human Resources	725,929	755,915	766,029	824,511	844,492	19,981	2.42%
117	Information Technology	1,178,252	1,271,807	1,473,260	1,608,381	1,812,098	203,717	12.67%
135	Corporate Sustainability	48,176	51,113	55,809	68,238	107,004	38,766	56.81%
315	Mason Road Works Yard	-	16,000	66,361	5,925	45,483	39,558	667.65%
506	Property Information Mapping Services	308,721	316,255	332,374	333,467	336,954	3,487	1.05%
Tota	Total	5,366,027	5,524,118	6,160,357	6,660,332	7,253,793	593,461	8.91%
	Change from Prior Year	335,262	158,091	636,239	499,975	593,461		
	% Change from Prior Year	6.66%	2.95%	11.52%	8.12%	8.91%		

Current Reserve Funds

*The charts and information below are accurate as of April 17, 2025

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 including the extension or renewal of existing capital works.
- The purchase of machinery and equipment for the maintenance of local government property and to protect persons or property.

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2025.

Bylaw	Description	2025 Opening Balance	Total Net Budgeted (Spending) / Contribution	2025 Ending Budgeted Balance	Funds Held for Rate Stabilization / Capital Renewal	Uncommitted Balance
General						
504	Administration - Capital	735	0	735		735
495	Administration - Vehicle Acquisition	50,084	0	50,084		50,084
648	Administration - Operating	802,577	(228,065)	574,512	(50,000)	524,512
648	Administration - Operating (Risk Management)	41,687	10,000	51,687		51,687
648	Finance - Operating	896,067	(300,000)	596,067	(100,000)	496,067
496	Office Building Upgrades - Capital	326,453	12,548	339,001		339,001
743	Office Building Upgrades - Operating	298,476	0	298,476		298,476
648	Human Resources - Operating	433,073	(58,000)	375,073	(80,000)	295,073
	Purchasing & Risk Management-Operating	127,683	(6,450)	121,233		121,233
504	Information Services - Capital	717,218	(139,959)	577,259	(577,259)	-
648	Information Services - Operating	452,161	(126,829)	325,332		325,332
648	Area D Grant in Aid - Operating	3,798	0	3,798		3,798
648	Elections - Operating	155,593	(16,000)	139,593		139,593
648	Corporate Sustainability - Operating	155,907	0	155,907		155,907
648	Regional Sustainability - Operating	142,780	(16,136)	126,644		126,644
	Feasibility Studies - Area B	-	0	-		-
	Feasibility Studies - Area D	-	0	-		-
	Feasibility Studies - Area F	2,635	(2,500)	135		135
649	Bylaw Enforcement - Vehicle Acquisition	32,215	0	32,215		32,215
677	Bylaw Enforcement - Operating	291,977	(35,000)	256,977		256,977
744	Halfmoon Bay Smoke Control - Operating	0	0	0		0
650	Roberts Creek Smoke Control - Operating	14,215	(1,250)	12,965		12,965
497	Gibsons and District Fire Protection - Land	49,317	0	49,317		49,317
489	Gibsons and District Fire Protection - Capital	1,457,423	(934,219)	523,204	(523,204)	-
678	Gibsons and District Fire Protection - Operating	67,534	(66,079)	1,455		1,455
490	Roberts Creek Fire Protection - Capital	930,133	(44,989)	885,144	(885,144)	-
679	Roberts Creek Fire Protection - Operating	59,505	(58,045)	1,460		1,460
491	Halfmoon Bay Fire Protection - Capital	1,007,676	12,104	1,019,780	(1,019,780)	-
745	Halfmoon Bay Fire Protection - Operating	411,848	(268,000)	143,848		143,848
601	Egmont Fire Protection - Capital	179,213	(89,100)	90,113	(90,113)	-
746	Egmont Fire Protection - Operating	297,696	0	297,696		297,696
492	Emergency Telephone 911 - Capital	1,078,680	(518,885)	559,795		559,795
747	Emergency Telephone 911 - Operating	153,850	0	153,850		153,850
493	Sunshine Coast Emergency Planning - Capital	42,425	0	42,425		42,425
748	Sunshine Coast Emergency Planning - Operating	167,427	(15,500)	151,927		151,927
651	Animal Control - Vehicle Acquisition	64,322	(58,000)	6,322		6,322
680	Animal Control - Operating	233,478	(42,000)	191,478		191,478
529	Transit - Capital	225	0	225		225
652	Transit - Operating	1,018,240	(255,113)	763,127		763,127
563	Fleet Maintenance - Capital	110,860	(34,280)	76,580		76,580
749	Fleet Maintenance - Operating	83,931	(74,619)	9,312		9,312
750	Building Maintenance - Operating	75,669	(17,942)	57,727		57,727
486	Ports - Capital	2,048,372	(366,003)	1,682,369	(1,682,369)	-
607	Ports - Operating	253,330	18,000	271,330		271,330
653	Regional Solid Waste - Operating	272,885	(187,905)	84,980		84,980
670	Zero Waste Initiatives (Eco Fee) - Operating	330,093	(112,391)	217,702		217,702
653	Landfill - Operating	2,438,315	(891,317)	1,546,998		1,546,998
654	Refuse Collection - Operating	388,904	(70,905)	317,999		317,999
655	Cemetery - Operating	488,959	(182,913)	306,046		306,046
515	Pender Harbour Health Clinic - Capital	25,136	5,000	30,136		30,136
681	Regional Planning - Operating	294,710	0	294,710		294,710
656	Rural Planning - Vehicle Acquisition	21,189	0	21,189		21,189
657	Rural Planning - Operating	485,657	(429,673)	55,984		55,984
504	Property Information & Mapping - Capital	121,751	0	121,751		121,751
648	Property Information & Mapping - Operating	156,403	-	156,403		156,403
	Civic Addressing - Operating	176,374	0	176,374		176,374
659	Building Inspection - Vehicles Acquisition	12,598	6,000	18,598		18,598
	Building Inspection - Operating	1,848,999	0	1,848,999		1,848,999
715	Hillside - Operating	1,038,779	(412,938)	625,841		625,841
590	Community Recreation Facilities - Capital	4,760,470	(2,053,763)	2,706,707	(2,706,707)	-
682	Community Recreation Facilities - Operating	1,300,344	(217,478)	1,082,866		1,082,866
494	Pender Harbour Pool - Capital	137,585	(43,865)	93,720		93,720
660	Pender Harbour Pool - Operating	687,817	(3,958)	683,859		683,859
	School Facilities - Joint Use - Operating	59,474	0	59,474		59,474
609	Gibsons & Area Library - Capital	306,560	50,000	356,560		356,560
	Gibsons & Area Library - Operating	97,647	0	97,647		97,647
533	Community Parks - Capital	1,595,362	(144,233)	1,451,129	(1,451,129)	-
662	Community Parks - Operating	292,757	(118,924)	173,833		173,833
683	Bicycle and Walking Paths - Operating	348,587	(243,206)	105,381		105,381

Area A - Bicycle and Walking Paths - Operating	151,549	0		151,549		151,549
Regional Recreation Programs - Operating	123,046	0		123,046		123,046
Dakota Ridge - Operating	407,371		(58,500)	348,871		348,871
Total General Reserve Funds	33,105,809		(8,831,280)	24,274,529	(9,165,704)	15,108,825
Water Services						
589 North Pender Harbour - Capital	1,107,363		7,564	1,114,927	(1,114,927)	-
605 North Pender Harbour - Operating	985,623		(370,163)	615,460		615,460
602 South Pender Harbour - Capital	1,257,035		(215,945)	1,041,090	(1,041,090)	-
663 South Pender Harbour - Operating	1,269,953		(547,765)	722,188		722,188
488 Regional - Capital	13,920,503		(5,199,428)	8,721,075	(8,721,075)	-
498 Regional - Land	20,875	0		20,875		20,875
664 Regional - Operating	6,686,635		(1,629,554)	5,057,081		5,057,081
Total Water Services Reserves	25,247,987		(7,955,291)	17,292,696	(10,877,092)	6,415,604
Waste Water Plants						
512 Greaves Road - Capital	11,990		3,145	15,135	(15,135)	-
608 Greaves Road - Operating	10,641		(1,272)	9,369		9,369
665 Woodcreek Park - Capital	111,744		(5,359)	106,385	(106,385)	-
666 Woodcreek Park - Operating	181,764		(81,736)	100,028		100,028
512 Sunnyside - Capital	35,886		6,467	42,353	(42,353)	-
608 Sunnyside - Operating	12,983		(9,439)	3,544		3,544
512 Jolly Roger - Capital	63,031		8,739	71,770	(71,770)	-
608 Jolly Roger - Operating	59,592		(34,801)	24,791		24,791
512 Secret Cove - Capital	39,420		14,695	54,115	(54,115)	-
608 Secret Cove - Operating	61,286		(37,539)	23,747		23,747
512 Lee Bay - Capital	440,915		(129,721)	311,194	(311,194)	-
608 Lee Bay - Operating	348,885		(101,385)	247,500		247,500
512 Square Bay - Capital	68,090		14,506	82,596	(82,596)	-
608 Square Bay - Operating	102,262		3,337	105,599		105,599
512 Langdale - Capital	30,776		2,376	33,152	(33,152)	-
608 Langdale - Operating	113,510		(36,897)	76,613		76,613
512 Canoe Road - Capital	5,877		5,588	11,465	(11,465)	-
608 Canoe Rd - Operating	16,171		(3,472)	12,699		12,699
512 Merrill Crescent - Capital	8,931		7,027	15,958	(15,958)	-
608 Merrill Crescent - Operating	41,088		7,139	48,227		48,227
512 Curran Road - Capital	90,437		28,343	118,780	(118,780)	-
608 Curran Road- Operating	79,291		(607)	78,684		78,684
512 Roberts Creek Co-Housing - Capital	41,465		15,703	57,168	(57,168)	-
608 Roberts Creek Co-Housing - Operating	44,643		3,969	48,612		48,612
667 Lily Lake Village - Operating	61,030		(10,506)	50,524		50,524
668 Painted Boat - Capital	40,138		13,339	53,477	(53,477)	-
669 Painted Boat - Operating	86,348		433	86,781		86,781
N/A No Bylaw - Sakinaw Ridge - Operating	25,134		-	25,134		25,134
728 Sakinaw Ridge Capital Reserve	81,289		11,065	92,354	(92,354)	-
Total Waste Water Plants Reserves	2,314,617		(306,863)	2,007,754	(1,065,903)	941,851
Total Reserve Funds	60,668,413		(17,093,434)	43,574,979	(21,108,699)	22,466,280

Debt Portfolio

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

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

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divided by the SCRD's recurring revenue for the year. Thee SCRD's has a debt servicing ratio of 11.6%.

The SCRD had \$28,263,843 of outstanding long-term debt of which \$12,582,475 had been undertaken for member municipalities and \$15,681,368 for Regional District services.

The 2025 budget includes funding from debt proceeds of \$30,790,345 to fund current year expenditures. Four projects make up over 72% of the budgeted debt proceeds. \$13,181,144 of this amount is proposed long-term borrowing for the Langdale Wellfield Construction, \$4,049,099 related to the replacement of the Gibsons and Area Community Centre and Sechelt Aquatic Centre roofs, \$3,301,125 for Water Meter Installations and \$1,685,621 for the Chapman Creek Water Treatment Plan UV upgrade.

The table on the following page illustrates the total debt that is currently outstanding at the beginning of 2025 as well as a list of debt that is unissued but has been approved for debt funding.

LA/SI Bylaw or Resolution	Purpose	Interest Rate	Annual		Maturity	
			Interest Rate	Annual Servicing Costs		Principal Balance Remaining
Borrowing Under Loan Authorization Bylaw						
550/561	Community Recreation Facilities Construction	4.77%		1,530,409	1,188,494	2025
544/553	Chapman Water Treatment Plant	0.91%		159,316	219,527	2025
557/572	Field Road Administration Building	4.88%		243,191	409,685	2026
550/561	Community Recreation Facilities	4.88%		167,663	282,449	2026
556/571	Fleet Maintenance Building Expansion	4.88%		33,529	56,484	2026
547/575	Egmont & District Fire Department Equipment	4.88%		8,238	13,878	2026
594/613	Pender Harbour Pool	4.10%		64,524	283,396	2029
676/694	South Pender Water Treatment Plant	4.10%		98,807	774,192	2034
617/628	North Pender Harbour Water UV & Metering	3.00%		26,450	220,000	2035
619/629	South Pender Harbour Water Metering	3.00%		39,675	330,000	2035
707/719	Square Bay Waste Water Treatment Plant	2.66%		17,868	224,677	2039
725/739	Church Road Well	4.15%		544,992	8,828,508	2053
			\$	2,934,663	\$ 12,831,290	

Liabilities Under Agreement						
019/22 No. 19	Sechelt Landfill Remediation	4.05%		343,558	798,062	2027
			\$	343,558	\$ 798,062	

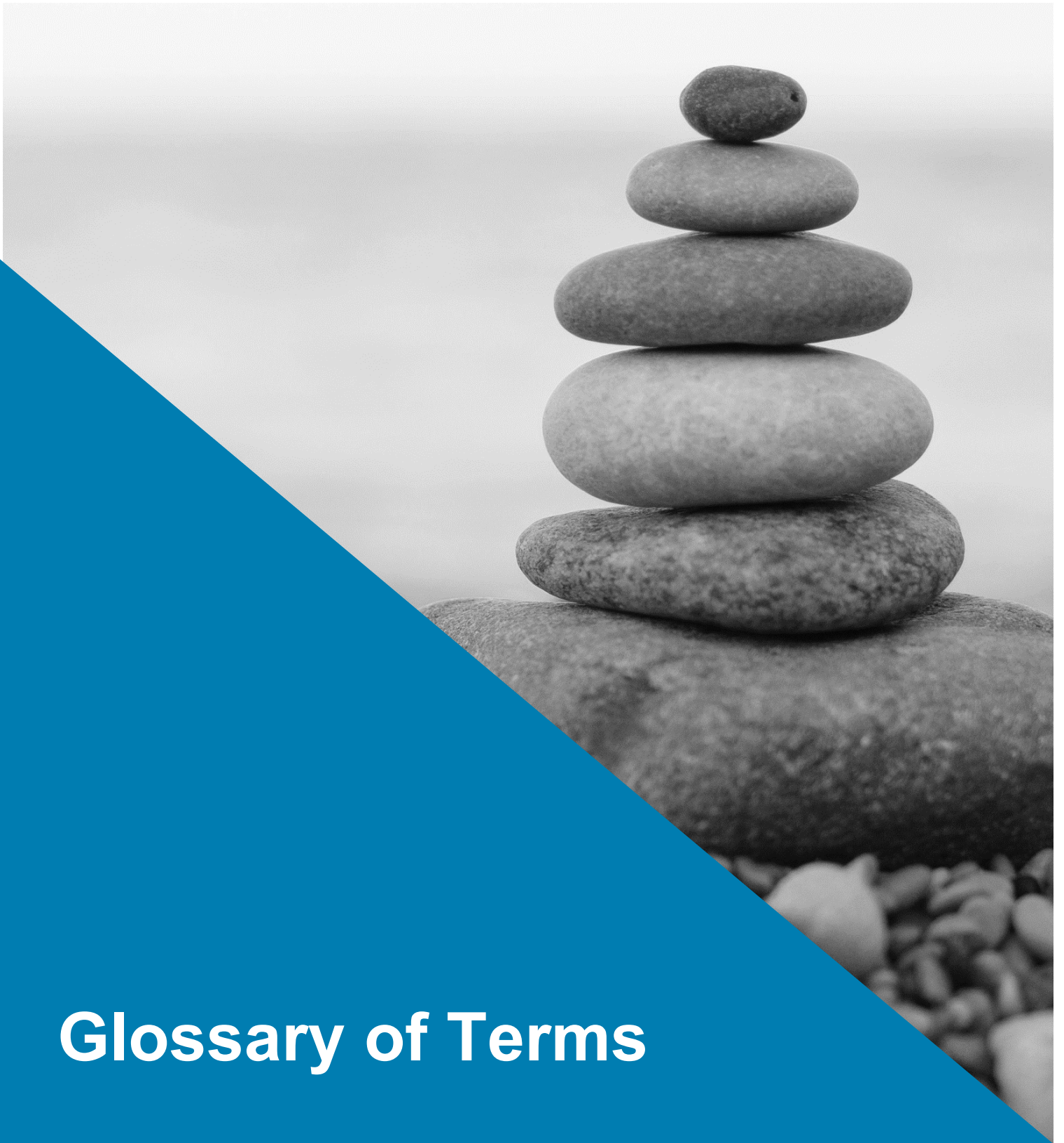
Equipment Financing						
0022-0	Regional Water Vehicle Replacements (2019)	4.05%		25,986	30,922	2025
0023-0	Waste Water Vehicle Replacement (2019)	4.05%		9,275	11,036	2025
0024-0	NPH Water Service Vehicle Replacement (2019)	4.05%		13,770	16,387	2025
0025-0	Regional Water Excavator & Trailer	4.05%		28,393	60,699	2026
0026-0	RCVFD SCBA & Fill Station	4.05%		37,776	97,270	2027
0027-0	GDVFD Initial Attack Truck	4.05%		81,816	210,668	2027
0028-0	HMBVFD Tanker	4.05%		35,043	93,325	2027
0029-0	Cab-Tractor (Sports Fields)	4.05%		15,476	45,352	2028
0030-0	HMBVFD Self-Contained Breathing Apparatus	4.05%		40,056	130,958	2028
0031-0	Garage Hoist	4.05%		31,367	137,529	2029
0032-0	SPH Vehicle Replacement	4.05%		6,465	79,681	2029
0033-0	Utility & Strategic Infrastructure Vehicles	4.05%		7,088	87,361	2029
0034-0	RWS Vehicle Replacement	4.05%		16,005	197,266	2029
0035-0	RWS Light Duty Trucks	4.05%		11,432	140,905	2029
0036-0	RWS Vehicle	4.05%		15,243	187,873	2029
0037-0	GACC Package Rooftop Unit	4.05%		19,649	331,707	2029
0038-0	GACC Zamboni Replacement	4.05%		8,093	193,087	2029
			\$	287,591	\$ 834,146	

	Annual		Proposed Term
	Servicing Costs	Amount	
Budgeted Unissued Borrowing			
Approved in Prior Year Budgets			
Water Meter Installations - Phase 3	287,886	3,301,125	15 years
Power Supply System Replacement**	76,402	333,398	5 years
Halfmoon Bay Community Hall Replacement	330,714	1,474,931	5 years
Sechelt Aquatic Centre Sprinkler System Replacement	166,483	734,942	5 years
RWS Single Axle Dump Truck	44,062	199,133	5 years
Langdale WWTP Remediation Project	23,069	100,033	5 Years
Woodcreek WWTP System Upgrade	20,363	88,078	5 years
Halfmoon Bay Fire Apparatus Replacement	74,237	614,373	10 years
Gibsons Community Centre Roof Renewal	342,972	2,838,375	10 years
Community Recreation Fitness Equipment	25,552	115,479	5 Years
Sechelt Aquatic Centre Roof Renewal Phase 1	64,698	535,424	10 years
Chapman Creek Water Treatment Plant UV Upgrade Phase 2	386,754	1,685,621	5 Years
Seaview Cemetary Expansion	64,747	283,634	5 Years
Pender Harbour Transfer Station Site Improvements	160,496	701,284	5 years
Condenser, Heat Exchanger, and Pump Replacement	178,267	805,651	5 years
GDVFD Pumper Apparatus Replacement	177,347	1,467,690	10 years
RWS Flat Bed Crane Truck	67,814	295,000	5 years
2025 Budget Approvals			
Sechelt Aquatic Centre Roof Renewal Phase 2	156,371	675,300	5 years
GACC Direct Digital Controls Replacement	82,346	374,900	5 years
RWS Vehicle Replacements	55,318	250,000	5 years
Langdale Wellfield	927,439	13,181,144	20 years
911 Radio Upgrade	162,595	734,830	5 years
Total Unissued Debt	\$ 3,875,932	\$ 30,790,345	

SCRD Long Term Debt Totals \$ 7,441,744 \$ 45,253,843

**At 2025 Round 1 deliberations, the board approved a \$71,666 increase to fund the Sechelt Landfill Power Supply project

Debt Servicing Ratio* 11.61%



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 SCRD completes year end processes.**

The format and presentation of budgeted revenues and expenses align with the SCRD financial statement presentation and public sector accounting standards. The difference between revenue and expenses is defined as the annual operating surplus/(deficit).

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

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



2025 Budget Report

**The information below is as
adopted on February 13, 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:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	237

Generated Date:	February 10, 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	306,076	337,582	31,506	10.29%	15.03%
Area B - Halfmoon Bay	195,432	211,843	212,878	253,541	290,451	36,910	14.56%	12.93%
Area D - Roberts Creek	152,974	160,020	161,953	192,842	216,006	23,164	12.01%	9.62%
Area E - Elphinstone	115,460	122,943	125,816	148,588	171,643	23,055	15.52%	7.64%
Area F - West Howe Sound	202,737	205,518	201,257	248,200	286,814	38,614	15.56%	12.77%
Member Municipalities								
District of Sechelt	407,333	445,762	470,977	544,534	614,067	69,533	12.77%	27.34%
Town of Gibsons	188,788	196,460	204,715	243,735	285,707	41,972	17.22%	12.72%
shíshálh Nation Government District	31,416	31,956	30,862	37,797	44,126	6,329	16.74%	1.96%
Net Taxes Levied	1,512,146	1,627,517	1,657,752	1,975,313	2,246,395	271,082	13.72%	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	8.62	9.60
Utilities [02]	33.76	27.67	25.28	30.18	33.60
Major Industry [04]	32.80	26.88	24.56	29.31	32.64
Light Industry [05]	32.80	26.88	24.56	29.31	32.64
Business and Other [06]	23.63	19.37	17.70	21.12	23.52
Managed Forest Land [07]	28.94	23.72	21.67	25.87	28.80
Rec/Non Profit [08]	9.65	7.91	7.22	8.62	9.60
Farm [09]	9.65	7.90	7.22	8.62	9.60

General Government

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Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

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2024

2025

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2027

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2029

Revenues

Grants in Lieu of Taxes	106,685	97,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	1,975,319	1,975,314	2,246,395	2,192,237	2,337,632	2,337,632	2,337,632
Government Transfers	1,470,322	839,050	839,050	839,050	839,050	839,050	839,050
User Fees & Service Charges	-	-	-	-	-	-	-
Investment Income	781,963	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries	1,048,451	1,045,695	1,196,345	1,222,435	1,241,931	1,241,931	1,241,931
Other Revenue	329,128	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues	5,711,868	4,023,465	4,445,196	4,417,128	4,582,019	4,582,019	4,582,019

Expenses

Administration	741,048	741,052	807,902	807,902	807,902	807,902	807,902
Wages and Benefits	2,277,677	2,261,613	2,488,032	2,459,964	2,574,855	2,574,855	2,574,855
Operating	513,658	577,750	720,277	536,212	536,212	536,212	536,212
Amortization of Tangible Capital Assets	10,373	14,526	10,375	10,375	10,375	10,375	10,375
Total Expenses	3,542,756	3,594,941	4,026,586	3,814,453	3,929,344	3,929,344	3,929,344

Other

Capital Expenditures	24,344	49,195	25,176	13,500	-	-	-
Transfer to/(from) Reserves	(104,280)	(204,000)	(218,065)	(47,500)	16,000	16,000	16,000
Transfer to/(from) Appropriated Surplus	2,280,890	597,855	621,874	647,050	647,050	647,050	647,050
Unfunded Amortization	(10,373)	(14,526)	(10,375)	(10,375)	(10,375)	(10,375)	(10,375)
Transfer (to)/from Unfunded Liability	(21,473)	-	-	-	-	-	-
Total Other	2,169,108	428,524	418,610	602,675	652,675	652,675	652,675

General Government (Surplus)/Deficit:	(4)	-	-	-	-	-	-
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Capital Project Summary

General Government		Actuals	Amended Budget	Adopted 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	24,344	49,200	25,176	-	-	-	-
Capital Projects Total:		24,344	49,200	25,176	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

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Actuals

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Budget

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Financial Plan; Forecast Budget

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Revenues

Investment Income	1,757	-	-	-	-	-	-
Internal Recoveries	309,734	309,422	328,688	357,803	364,516	364,516	364,516
Total Revenues	311,491	309,422	328,688	357,803	364,516	364,516	364,516

Expenses

Wages and Benefits	280,128	287,259	306,525	335,640	342,353	342,353	342,353
Operating	6,315	22,163	22,163	22,163	22,163	22,163	22,163
Amortization of Tangible Capital Assets	-	11,905	-	-	-	-	-
Total Expenses	286,443	321,327	328,688	357,803	364,516	364,516	364,516

Other

Transfer to/(from) Reserves	25,058	-	-	-	-	-	-
Unfunded Amortization	-	(11,905)	-	-	-	-	-
Total Other	25,058	(11,905)	-	-	-	-	-

Asset Management (Surplus)/Deficit:	10	-	-	-	-	-	-
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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	Adopted Budget	Financial Plan; Forecast Budget			
113		2024	2024	2025	2026	2027	2028	2029
CP1410	Budget Software	-	234,108	249,996	-	-	-	-
Capital Projects Total:			234,108	249,996				

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
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Actuals

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Revenues

Investment Income	127,409	93,969	101,693	109,726	-	-	-
Internal Recoveries	530,931	530,510	598,772	527,974	357,793	358,018	358,248
Total Revenues	658,340	624,479	700,465	637,700	357,793	358,018	358,248

Expenses

Wages and Benefits	15,266	45,838	47,756	48,987	49,969	50,194	50,424
Operating	217,564	260,081	315,809	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	480,070	553,694	611,340	512,557	441,510	441,735	441,965

Other

Capital Expenditures	12,709	20,161	157,452	-	-	-	-
Debt Principal Repayment	193,104	193,103	200,827	208,860	-	-	-
Transfer to/(from) Reserves	80,715	(4,661)	12,548	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(6,117)	(34,101)	(177,985)	-	-	-	-
Transfer to/(from) Other Funds	1,046	-	-	-	-	-	-
Unfunded Amortization	(103,180)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)
Total Other	178,277	70,785	89,125	125,143	(83,717)	(83,717)	(83,717)

Administration Office (Surplus)/Deficit:
7
-
-
-
-
-
-

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted 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)		12,709	20,160	157,452	-	-	-	-
Capital Projects Total:		12,709	20,160	157,452				

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

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Actuals

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Revenues

Investment Income	12,575	-	-	-	-	-	-
Internal Recoveries	479,699	479,233	502,774	515,601	525,184	525,184	525,184
Total Revenues	492,274	479,233	502,774	515,601	525,184	525,184	525,184

Expenses

Wages and Benefits	436,369	442,868	466,409	479,236	488,819	488,819	488,819
Operating	106,834	144,365	42,815	16,365	76,365	16,365	16,365
Total Expenses	543,203	587,233	509,224	495,601	565,184	505,184	505,184

Other

Transfer to/(from) Reserves	(51,111)	(108,000)	(6,450)	20,000	(40,000)	20,000	20,000
Transfer to/(from) Other Funds	191	-	-	-	-	-	-
Total Other	(50,920)	(108,000)	(6,450)	20,000	(40,000)	20,000	20,000

Purchasing & Risk Management (Surplus)/Deficit:

9

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117 Information Services



About: Information Technology enables all SCR D 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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Revenues

Investment Income	59,809	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(1,587)	-	-	-	-	-	-
Internal Recoveries	1,609,873	1,608,381	1,812,098	1,788,184	1,807,933	1,808,375	1,808,825
Total Revenues	1,668,095	1,608,381	1,812,098	1,788,184	1,807,933	1,808,375	1,808,825

Expenses

Wages and Benefits	858,181	911,781	949,765	975,615	994,931	994,931	994,931
Operating	511,245	713,100	776,602	641,569	642,002	642,444	642,894
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	132,607	158,600	132,608	132,608	132,608	132,608	132,608
Total Expenses	1,502,033	1,783,481	1,858,975	1,749,792	1,769,541	1,769,983	1,770,433

Other

Capital Expenditures	300,482	619,505	352,519	161,000	161,000	161,000	161,000
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	157,489	(475,662)	(266,788)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	(156,838)	(160,343)	-	-	-	-	-
Transfer to/(from) Other Funds	(881)	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(1,587)	-	-	-	-	-	-
Unfunded Amortization	(132,607)	(158,600)	(132,608)	(132,608)	(132,608)	(132,608)	(132,608)
Total Other	166,058	(175,100)	(46,877)	38,392	38,392	38,392	38,392

Information Services (Surplus)/Deficit:
(4)
-
-
-
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-
-

Capital Project Summary

Information Services

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		Actuals	Amended Budget	Adopted 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	84,960	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	65,004	65,004	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	46,441	87,996	41,556	-	-	-	-
Capital Projects Total:		300,484	619,512	352,524	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	374	-	-	-	-	-	-
Internal Recoveries	67	-	-	-	-	-	-
Other Revenue	40,896	40,896	33,611	79,914	80,923	80,923	80,923
Total Revenues	41,337	40,896	33,611	79,914	80,923	80,923	80,923

Expenses

Administration	7,032	7,037	7,113	7,113	7,113	7,113	7,113
Wages and Benefits	15,724	56,540	61,276	62,625	63,634	63,634	63,634
Operating	6,076	9,342	9,746	10,176	10,176	10,176	10,176
Total Expenses	28,832	72,919	78,135	79,914	80,923	80,923	80,923

Other

Prior Year (Surplus)/Deficit	(32,023)	(32,023)	(44,524)	-	-	-	-
Total Other	(32,023)	(32,023)	(44,524)	-	-	-	-

SCRHD Administration (Surplus)/Deficit:	(44,528)	-	-	-	-	-	-
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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	44,126	(3,116)	(6.60%)	100.00%	336,105	- 1,657	=	290,322		
Area B - Halfmoon Bay									262,697	- 31,895	=	230,802		
Area D - Roberts Creek									220,457	- 39,401	=	181,056		
Area E - Elphinstone									176,024	- 33,488	=	142,536		
Area F - West Howe Sound									247,344	- 33,870	=	213,474		
Member Municipalities														
District of Sechelt									583,357	- 3,014	=	580,343		
Town of Gibsons									248,721	- 1,403	=	247,318		
shishálh Nation Government District									30,077	-	=	30,077		
Net Taxes Levied	37,338	43,165	43,756	47,242	44,126	(3,116)	(6.60%)	100.00%						
Limit by law									2,104,783	- 44,126	- 144,728	= 1,915,929		

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	1.25
Utilities [02]	5.78	4.72	4.44	4.66	4.39
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.62	4.59	4.31	4.52	4.27
Business and Other [06]	4.05	3.30	3.11	3.26	3.07
Managed Forest Land [07]	4.96	4.05	3.80	3.99	3.76
Rec/Non Profit [08]	1.65	1.35	1.27	1.33	1.25
Farm [09]	1.65	1.35	1.27	1.33	1.25

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

Grants in Aid - Area A
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Actuals

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Revenues

Tax Requisitions	47,244	47,242	44,126	45,824	45,844	45,844	45,844
Investment Income	253	-	-	-	-	-	-
Internal Recoveries	45	-	-	-	-	-	-
Total Revenues	47,542	47,242	44,126	45,824	45,844	45,844	45,844

Expenses

Administration	2,892	2,897	2,412	2,412	2,412	2,412	2,412
Wages and Benefits	498	905	950	976	996	996	996
Operating	40,734	43,701	44,436	42,436	42,436	42,436	42,436
Total Expenses	44,124	47,503	47,798	45,824	45,844	45,844	45,844

Other

Prior Year (Surplus)/Deficit	(260)	(261)	(3,672)	-	-	-	-
Total Other	(260)	(261)	(3,672)	-	-	-	-

Grants in Aid - Area A (Surplus)/Deficit:
(3,678)
-
-
-
-
-
-

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										336,105	- 45,783 =	290,322	
Area B - Halfmoon Bay	31,066	32,813	33,383	33,866	30,469	(3,397)	(10.03%)	100.00%		262,697	- 30,469	- 1,426 = 230,802	
Area D - Roberts Creek										220,457	- 39,401 =	181,056	
Area E - Elphinstone										176,024	- 33,488 =	142,536	
Area F - West Howe Sound										247,344	- 33,870 =	213,474	
Member Municipalities													
District of Sechelt										583,357	- 3,014 =	580,343	
Town of Gibsons										248,721	- 1,403 =	247,318	
shíshálh Nation Government District										30,077	- =	30,077	
Net Taxes Levied	31,066	32,813	33,383	33,866	30,469	(3,397)	(10.03%)	100.00%					
Limit by law										2,104,783	- 30,469	- 158,385 = 1,915,929	

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	1.01
Utilities [02]	5.37	4.29	3.96	4.03	3.52
Major Industry [04]	5.21	4.16	3.85	3.92	3.42
Light Industry [05]	5.21	4.16	3.85	3.92	3.42
Business and Other [06]	3.76	3.00	2.78	2.82	2.47
Managed Forest Land [07]	4.60	3.67	3.40	3.45	3.02
Rec/Non Profit [08]	1.53	1.22	1.13	1.15	1.01
Farm [09]	1.53	1.22	1.13	1.15	1.01

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

123 Grants in Aid - Area E & F



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	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									336,105	- 45,783 =	290,322			
Area B - Halfmoon Bay									262,697	- 31,895 =	230,802			
Area D - Roberts Creek									220,457	- 39,401 =	181,056			
Area E - Elphinstone	1,904	1,988	2,004	2,060	(1,107)	(3,167)	(153.74%)	37.44%	176,024	- (1,107)	- 34,595 =	142,536		
Area F - West Howe Sound	3,343	3,324	3,206	3,441	(1,851)	(5,292)	(153.79%)	62.56%	247,344	- (1,851)	- 35,721 =	213,474		
Member Municipalities														
District of Sechelt									583,357	- 3,014 =	580,343			
Town of Gibsons									248,721	- 1,403 =	247,318			
shíshálh Nation Government District									30,077	- =	30,077			
Net Taxes Levied	5,247	5,312	5,210	5,501	(2,958)	(8,459)	(153.77%)	100.00%						
Limit by law									2,104,783	- (2,958)	- 191,812 =	1,915,929		

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

	2021	2022	2023	2024	2025
Residential [01]	.16	.13	.12	.12	(.06)
Utilities [02]	.56	.45	.40	.42	(.22)
Major Industry [04]	.54	.43	.39	.41	(.21)
Light Industry [05]	.54	.43	.39	.41	(.21)
Business and Other [06]	.39	.31	.28	.29	(.15)
Managed Forest Land [07]	.48	.38	.35	.36	(.19)
Rec/Non Profit [08]	.16	.13	.12	.12	(.06)
Farm [09]	.16	.13	.12	.12	(.06)

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

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	1,745	1,657	(88)	(5.04%)	15.33%	336,105	- 44,126	=	290,322		
Area B - Halfmoon Bay	1,461	1,455	1,447	1,445	1,426	(19)	(1.31%)	13.19%	262,697	- 1,426	- 30,469	= 230,802		
Area D - Roberts Creek	1,144	1,099	1,101	1,099	1,060	(39)	(3.55%)	9.81%	220,457	- 1,060	- 38,341	= 181,056		
Area E - Elphinstone	863	845	855	847	843	(4)	(0.47%)	7.79%	176,024	- 843	- 32,645	= 142,536		
Area F - West Howe Sound	1,516	1,412	1,368	1,415	1,408	(7)	(0.49%)	13.02%	247,344	- 1,408	- 32,462	= 213,474		
Member Municipalities														
District of Sechelt	3,046	3,062	3,200	3,104	3,014	(90)	(2.90%)	27.88%	583,357	- 3,014	-	= 580,343		
Town of Gibsons	1,412	1,349	1,391	1,389	1,403	14	1.01%	12.97%	248,721	- 1,403	-	= 247,318		
shísháhl Nation Government District									30,077	-	-	= 30,077		
Net Taxes Levied	11,072	10,960	11,055	11,045	10,811	(234)	(2.12%)	100.00%						
Limit by law									2,104,783	- 10,811	- 178,043	= 1,915,929		

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

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

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

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									336,105		- 45,783 =	290,322		
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802		
Area D - Roberts Creek									220,457		- 39,401 =	181,056		
Area E - Elphinstone	1,418	4,311	4,481	4,408	4,326	(82)	(1.86%)	37.44%	176,024	- 4,326	- 29,162 =	142,536		
Area F - West Howe Sound	2,491	7,206	7,169	7,362	7,230	(132)	(1.79%)	62.56%	247,344	- 7,230	- 26,640 =	213,474		
Member Municipalities														
District of Sechelt									583,357		- 3,014 =	580,343		
Town of Gibsons									248,721		- 1,403 =	247,318		
shishálh Nation Government District									30,077		- =	30,077		
Net Taxes Levied	3,909	11,517	11,650	11,770	11,556	(214)	(1.82%)	100.00%						
Limit by law														
									2,104,783	- 11,556	- 177,298 =	1,915,929		

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

	2021	2022	2023	2024	2025
Residential [01]	.12	.28	.26	.26	.24
Utilities [02]	.41	.97	.90	.90	.85
Major Industry [04]	.40	.94	.87	.87	.82
Light Industry [05]	.40	.94	.87	.87	.82
Business and Other [06]	.29	.68	.63	.63	.59
Managed Forest Land [07]	.36	.83	.77	.77	.73
Rec/Non Profit [08]	.12	.28	.26	.26	.24
Farm [09]	.12	.28	.26	.26	.24

* 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

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	11,772	11,770	11,556	11,656	11,676	11,676	11,676
Investment Income	68	-	-	-	-	-	-
Internal Recoveries	13	-	-	-	-	-	-
Total Revenues	11,853	11,770	11,556	11,656	11,676	11,676	11,676

Expenses

Administration	864	865	680	680	680	680	680
Wages and Benefits	369	905	950	976	996	996	996
Operating	10,635	11,132	11,039	10,000	10,000	10,000	10,000
Total Expenses	11,868	12,902	12,669	11,656	11,676	11,676	11,676

Other

Prior Year (Surplus)/Deficit	(1,132)	(1,132)	(1,113)	-	-	-	-
Total Other	(1,132)	(1,132)	(1,113)	-	-	-	-

Greater Gibsons Community Participation (Surplus)/Deficit:	(1,117)	-	-	-	-	-	-
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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									336,105		- 45,783 =	290,322		
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802		
Area D - Roberts Creek	28,029	35,797	38,438	39,925	38,341	(1,584)	(3.97%)	100.00%	220,457	- 38,341	- 1,060 =	181,056		
Area E - Elphinstone									176,024		- 33,488 =	142,536		
Area F - West Howe Sound									247,344		- 33,870 =	213,474		
Member Municipalities														
District of Sechelt									583,357		- 3,014 =	580,343		
Town of Gibsons									248,721		- 1,403 =	247,318		
shíshálh Nation Government District									30,077		- =	30,077		
Net Taxes Levied	28,029	35,797	38,438	39,925	38,341	(1,584)	(3.97%)	100.00%						
Limit by law									2,104,783	- 38,341	- 150,513 =	1,915,929		

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	1.70
Utilities [02]	6.19	6.19	6.00	6.25	5.96
Major Industry [04]	6.01	6.01	5.83	6.07	5.79
Light Industry [05]	6.01	6.01	5.83	6.07	5.79
Business and Other [06]	4.33	4.33	4.20	4.37	4.17
Managed Forest Land [07]	5.30	5.31	5.14	5.36	5.11
Rec/Non Profit [08]	1.77	1.77	1.71	1.79	1.70
Farm [09]	1.77	1.77	1.71	1.78	1.70

* 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
**Amended
Budget**
Adopted Budget
Financial Plan; Forecast Budget
2024
2024
2025
2026
2027
2028
2029
Revenues

Tax Requisitions	39,924	39,925	38,341	40,403	40,423	40,423	40,423
Investment Income	408	-	-	-	-	-	-
Internal Recoveries	38	-	-	-	-	-	-
Total Revenues	40,370	39,925	38,341	40,403	40,423	40,423	40,423

Expenses

Administration	2,580	2,575	2,040	2,040	2,040	2,040	2,040
Wages and Benefits	498	905	950	976	996	996	996
Operating	34,326	36,705	38,387	37,387	37,387	37,387	37,387
Total Expenses	37,404	40,185	41,377	40,403	40,423	40,423	40,423

Other

Transfer to/(from) Reserves	194	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	(260)	(260)	(3,036)	-	-	-	-
Total Other	(66)	(260)	(3,036)	-	-	-	-

Grants in Aid - Area D (Surplus)/Deficit:
(3,032)
-
-
-
-
-
-

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										336,105	- 45,783 =		290,322	
Area B - Halfmoon Bay										262,697	- 31,895 =		230,802	
Area D - Roberts Creek										220,457	- 39,401 =		181,056	
Area E - Elphinstone	26,508	27,934	28,666	29,246	29,426	180	0.62%	100.00%		176,024	- 29,426	- 4,062	= 142,536	
Area F - West Howe Sound										247,344	- 33,870 =		213,474	
Member Municipalities														
District of Sechelt										583,357	- 3,014 =		580,343	
Town of Gibsons										248,721	- 1,403 =		247,318	
shíshálh Nation Government District										30,077	- =		30,077	
Net Taxes Levied	26,508	27,934	28,666	29,246	29,426	180	0.62%	100.00%						
Limit by law										2,104,783	- 29,426	- 159,428	= 1,915,929	

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	1.70	1.65
Utilities [02]	7.75	6.29	5.76	5.94	5.76
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.53	6.11	5.60	5.77	5.60
Business and Other [06]	5.43	4.40	4.03	4.16	4.03
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.21	1.80	1.65	1.70	1.65

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

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									336,105	- 45,783 =	290,322			
Area B - Halfmoon Bay									262,697	- 31,895 =	230,802			
Area D - Roberts Creek									220,457	- 39,401 =	181,056			
Area E - Elphinstone									176,024	- 33,488 =	142,536			
Area F - West Howe Sound	26,597	23,616	28,383	29,138	27,083	(2,055)	(7.05%)	100.00%	247,344	- 27,083	- 6,787 = 213,474			
Member Municipalities														
District of Sechelt									583,357	- 3,014 =	580,343			
Town of Gibsons									248,721	- 1,403 =	247,318			
shíshálh Nation Government District									30,077	- =	30,077			
Net Taxes Levied	26,597	23,616	28,383	29,138	27,083	(2,055)	(7.05%)	100.00%						
Limit by law									2,104,783	- 27,083	- 161,771 = 1,915,929			

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	.91
Utilities [02]	4.43	3.18	3.57	3.54	3.17
Major Industry [04]	4.30	3.09	3.46	3.44	3.08
Light Industry [05]	4.30	3.09	3.46	3.44	3.08
Business and Other [06]	3.10	2.23	2.50	2.48	2.22
Managed Forest Land [07]	3.80	2.73	3.06	3.04	2.72
Rec/Non Profit [08]	1.27	.91	1.02	1.01	.91
Farm [09]	1.27	.91	1.02	1.01	.91

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

Grants In Aid - Area F
129

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	29,136	29,138	27,083	29,469	29,489	29,489	29,489
Investment Income	165	-	-	-	-	-	-
Internal Recoveries	29	-	-	-	-	-	-
Total Revenues	29,330	29,138	27,083	29,469	29,489	29,489	29,489

Expenses

Administration	2,148	2,144	1,583	1,583	1,583	1,583	1,583
Wages and Benefits	498	905	950	976	996	996	996
Operating	26,337	28,095	26,910	26,910	26,910	26,910	26,910
Total Expenses	28,983	31,144	29,443	29,469	29,489	29,489	29,489

Other

Prior Year (Surplus)/Deficit	(2,007)	(2,006)	(2,360)	-	-	-	-
Total Other	(2,007)	(2,006)	(2,360)	-	-	-	-

Grants In Aid - Area F (Surplus)/Deficit:
(2,354)
-
-
-
-
-
-

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	54,819	57,842	3,023	5.51%	25.92%
Area B - Halfmoon Bay	16,319	25,566	40,085	45,410	49,766	4,356	9.59%	22.30%
Area D - Roberts Creek	12,774	19,312	30,496	34,538	37,011	2,473	7.16%	16.58%
Area E - Elphinstone	9,641	14,837	23,691	26,612	29,410	2,798	10.51%	13.18%
Area F - West Howe Sound	16,929	24,803	37,896	44,453	49,143	4,690	10.55%	22.02%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	73,866	115,053	179,109	205,832	223,172	17,340	8.42%	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	1.54	1.64
Utilities [02]	2.82	3.34	4.76	5.40	5.76
Major Industry [04]	2.74	3.24	4.62	5.25	5.59
Light Industry [05]	2.74	3.24	4.62	5.25	5.59
Business and Other [06]	1.97	2.34	3.33	3.78	4.03
Managed Forest Land [07]	2.42	2.86	4.08	4.63	4.93
Rec/Non Profit [08]	.81	.95	1.36	1.54	1.64
Farm [09]	.81	.95	1.36	1.54	1.64

Electoral Area Services - UBCM/AVICC
130

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	205,836	205,832	223,172	225,341	226,961	226,961	226,961
Investment Income	1,090	-	-	-	-	-	-
Internal Recoveries	195	-	-	-	-	-	-
Other Revenue	1,084	-	-	-	-	-	-
Total Revenues	208,205	205,832	223,172	225,341	226,961	226,961	226,961

Expenses

Administration	13,872	13,868	15,222	15,222	15,222	15,222	15,222
Wages and Benefits	129,967	154,198	164,184	166,353	167,973	167,973	167,973
Operating	43,083	37,766	43,766	43,766	43,766	43,766	43,766
Total Expenses	186,922	205,832	223,172	225,341	226,961	226,961	226,961

Other

Transfer to/(from) Reserves	21,285	-	-	-	-	-	-
Total Other	21,285	-	-	-	-	-	-

Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:	2	-	-	-	-	-	-
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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	4,947	3,642	(1,305) (26.38%)	25.92%
Area B - Halfmoon Bay	3,093		3,133	4,098	3,134	(964) (23.52%)	22.30%
Area D - Roberts Creek	2,421		2,384	3,117	2,330	(787) (25.25%)	16.58%
Area E - Elphinstone	1,827		1,852	2,402	1,852	(550) (22.90%)	13.18%
Area F - West Howe Sound	3,209		2,962	4,012	3,094	(918) (22.88%)	22.02%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	14,000		14,000	18,575	14,052	(4,523) (24.35%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.15	-	.11	.14	.10
Utilities [02]	.53	-	.37	.49	.36
Major Industry [04]	.52	-	.36	.47	.35
Light Industry [05]	.52	-	.36	.47	.35
Business and Other [06]	.37	-	.26	.34	.25
Managed Forest Land [07]	.46	-	.32	.42	.31
Rec/Non Profit [08]	.15	-	.11	.14	.10
Farm [09]	.15	-	.11	.14	.10

Electoral Area Services - Elections

131

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	18,576	18,575	14,052	75,181	14,052	14,052	14,052
Investment Income	6,437	-	-	-	-	-	-
Other Revenue	-	-	-	18,000	-	-	-
Total Revenues	25,013	18,575	14,052	93,181	14,052	14,052	14,052

Expenses

Administration	4,572	4,575	52	52	52	52	52
Wages and Benefits	-	-	-	90,361	-	-	-
Operating	-	-	30,000	34,043	-	-	30,000
Total Expenses	4,572	4,575	30,052	124,456	52	52	30,052

Other

Transfer to/(from) Reserves	20,441	14,000	(16,000)	(31,275)	14,000	14,000	(16,000)
Total Other	20,441	14,000	(16,000)	(31,275)	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

135

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Investment Income	7,481	-	-	-	-	-	-
Internal Recoveries	68,313	68,238	107,004	109,662	111,646	111,646	111,646
Total Revenues	75,794	68,238	107,004	109,662	111,646	111,646	111,646

Expenses

Wages and Benefits	46,206	57,858	96,624	99,282	101,266	101,266	101,266
Operating	5,367	10,380	10,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	51,573	68,238	107,004	109,662	111,646	111,646	111,646

Other

Transfer to/(from) Reserves	24,219	-	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	24,219	-	-	-	-	-	-

Corporate Sustainability Services (Surplus)/Deficit:

(2)

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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	31,955	37,087	5,132	16.06%	15.03%
Area B - Halfmoon Bay	12,759	22,688	21,236	26,470	31,909	5,439	20.55%	12.93%
Area D - Roberts Creek	9,987	17,138	16,156	20,133	23,731	3,598	17.87%	9.62%
Area E - Elphinstone	7,538	13,167	12,551	15,513	18,857	3,344	21.56%	7.64%
Area F - West Howe Sound	13,236	22,010	20,077	25,913	31,510	5,597	21.60%	12.77%
Member Municipalities								
District of Sechelt	26,593	47,740	46,983	56,851	67,462	10,611	18.66%	27.34%
Town of Gibsons	12,325	21,040	20,421	25,446	31,388	5,942	23.35%	12.72%
shíshálh Nation Government District	2,051	3,422	3,079	3,946	4,848	902	22.86%	1.96%
Net Taxes Levied	98,723	174,302	165,370	206,227	246,792	40,565	19.67%	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	.90	1.05
Utilities [02]	2.20	2.96	2.52	3.15	3.69
Major Industry [04]	2.14	2.88	2.45	3.06	3.59
Light Industry [05]	2.14	2.88	2.45	3.06	3.59
Business and Other [06]	1.54	2.07	1.77	2.21	2.58
Managed Forest Land [07]	1.89	2.54	2.16	2.70	3.16
Rec/Non Profit [08]	.63	.85	.72	.90	1.05
Farm [09]	.63	.85	.72	.90	1.05

Regional Sustainability Services

136

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	206,232	206,227	246,792	251,786	255,514	255,514	255,514
Government Transfers	140,159	510,000	369,842	-	-	-	-
Investment Income	7,745	-	-	-	-	-	-
Internal Recoveries	193	-	-	-	-	-	-
Total Revenues	354,329	716,227	616,634	251,786	255,514	255,514	255,514

Expenses

Administration	23,952	23,953	52,620	52,620	52,620	52,620	52,620
Wages and Benefits	162,806	169,639	224,054	186,531	190,259	190,259	190,259
Operating	150,177	549,063	356,096	12,635	12,635	12,635	12,635
Total Expenses	336,935	742,655	632,770	251,786	255,514	255,514	255,514

Other

Transfer to/(from) Reserves	18,131	(18,928)	(16,136)	-	-	-	-
Transfer to/(from) Appropriated Surplus	(750)	(7,500)	-	-	-	-	-
Transfer to/(from) Other Funds	2	-	-	-	-	-	-
Total Other	17,383	(26,428)	(16,136)	-	-	-	-

Regional Sustainability Services (Surplus)/Deficit:

(11)

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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.

Member Municipality Debt		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
140		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Member Municipality Debt	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
	Investment Income	-	-	-	-	-	-	-
	Total Revenues	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Expenses								
	Operating	-	-	-	-	-	-	-
	Debt Charges Member Municipalities	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
	Debt Charges - Interest	-	-	-	-	-	-	-
	Total Expenses	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Member Municipality Debt (Surplus)/Deficit:		-	-	-	-	-	-	-



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	5,394		(6,514)	18		(18) (100.00%)	15.03%
Area B - Halfmoon Bay	4,836		(5,563)	15		(15) (100.00%)	12.93%
Area D - Roberts Creek	3,785		(4,232)	11		(11) (100.00%)	9.62%
Area E - Elphinstone	2,857		(3,288)	9		(9) (100.00%)	7.64%
Area F - West Howe Sound	5,017		(5,259)	14		(14) (100.00%)	12.77%
Member Municipalities							
District of Sechelt	10,079		(12,307)	31		(31) (100.00%)	27.34%
Town of Gibsons	4,671		(5,350)	14		(14) (100.00%)	12.72%
shíshálh Nation Government District	777		(806)	2		(2) (100.00%)	1.96%
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

Adopted 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					38,726	38,726	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					38,726	38,726	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	1.10
Utilities [02]	-	-	-	-	3.85
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	3.74
Business and Other [06]	-	-	-	-	2.70
Managed Forest Land [07]	-	-	-	-	3.30
Rec/Non Profit [08]	-	-	-	-	1.10
Farm [09]	-	-	-	-	1.10

Feasibility Studies - Area A

151

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

-

-

38,726

1,226

1,226

1,226

1,226

Other Revenue

-

30,000

30,000

-

-

-

-

Total Revenues

-

30,000

68,726

1,226

1,226

1,226

1,226

Expenses

Administration

-

-

1,226

1,226

1,226

1,226

1,226

Wages and Benefits

-

-

14,217

-

-

-

-

Operating

-

30,000

53,283

-

-

-

-

Total Expenses

-

30,000

68,726

1,226

1,226

1,226

1,226

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	87,441	86,850	14,695.43% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied			9,679	591	87,441	86,850	14,695.43% 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	2.93
Utilities [02]	-	-	1.22	.07	10.24
Major Industry [04]	-	-	1.18	.07	9.95
Light Industry [05]	-	-	1.18	.07	9.95
Business and Other [06]	-	-	.85	.05	7.17
Managed Forest Land [07]	-	-	1.04	.06	8.78
Rec/Non Profit [08]	-	-	.35	.02	2.93
Farm [09]	-	-	.35	.02	2.93

Feasibility Studies - Area F
155

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	588	591	87,441	1,737	1,737	1,737	1,737
Government Transfers	10,000	10,000	-	-	-	-	-
Investment Income	135	-	-	-	-	-	-
Other Revenue	28,426	30,000	1,574	-	-	-	-
Total Revenues	39,149	40,591	89,015	1,737	1,737	1,737	1,737

Expenses

Administration	588	591	1,737	1,737	1,737	1,737	1,737
Wages and Benefits	966	-	34,465	-	-	-	-
Operating	43,165	67,500	43,984	-	-	-	-
Total Expenses	44,719	68,091	80,186	1,737	1,737	1,737	1,737

Other

Transfer to/(from) Reserves	135	(2,500)	(2,500)	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	(25,000)	(19,375)	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	30,704	-	-	-	-
Total Other	135	(27,500)	8,829	-	-	-	-

Feasibility Studies - Area F (Surplus)/Deficit:
5,705
-
-
-
-
-
-

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	134,443	141,363	6,920 5.15%	25.07%
Area B - Halfmoon Bay	62,651	75,412	100,804	111,367	121,627	10,260 9.21%	21.57%
Area D - Roberts Creek	49,040	56,964	76,689	84,705	90,453	5,748 6.79%	16.04%
Area E - Elphinstone	37,014	43,766	59,577	65,267	71,876	6,609 10.13%	12.75%
Area F - West Howe Sound	64,993	73,161	95,301	109,021	120,104	11,083 10.17%	21.30%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	10,071	11,376	14,614	16,602	18,478	1,876 11.30%	3.28%
Net Taxes Levied	293,655	350,748	465,032	521,404	563,902	42,498 8.15%	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	3.09	2.81	3.42	3.79	4.02
Utilities [02]	10.82	9.85	11.97	13.26	14.07
Major Industry [04]	10.51	9.57	11.63	12.88	13.67
Light Industry [05]	10.51	9.57	11.63	12.88	13.67
Business and Other [06]	7.58	6.89	8.38	9.28	9.85
Managed Forest Land [07]	9.28	8.44	10.26	11.36	12.06
Rec/Non Profit [08]	3.09	2.81	3.42	3.79	4.02
Farm [09]	3.09	2.81	3.42	3.79	4.02

Bylaw Enforcement

200

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	521,400	521,404	563,902	575,721	584,578	584,667	584,758
User Fees & Service Charges	2,420	513	513	513	513	513	513
Investment Income	17,407	-	-	-	-	-	-
Internal Recoveries	454	-	-	-	-	-	-
Other Revenue	1,350	-	-	-	-	-	-

Total Revenues	543,031	521,917	564,415	576,234	585,091	585,180	585,271
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Expenses

Administration	75,768	75,770	84,075	84,075	84,075	84,075	84,075
Wages and Benefits	361,418	392,636	426,686	438,419	447,189	447,189	447,189
Operating	57,688	89,011	89,154	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	501,318	563,856	606,354	583,173	592,030	592,119	592,210
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Other

Transfer to/(from) Reserves	48,159	(35,000)	(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	41,715	(41,939)	(41,939)	(6,939)	(6,939)	(6,939)	(6,939)
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Bylaw Enforcement (Surplus)/Deficit:	2	-	-	-	-	-	-
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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					1,250	1,250	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					1,250	1,250	100.00%
Limit by law	46,811	46,811	51,831	51,307	52,539		

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	.04
Utilities [02]	-	-	-	-	.14
Major Industry [04]	-	-	-	-	.14
Light Industry [05]	-	-	-	-	.14
Business and Other [06]	-	-	-	-	.10
Managed Forest Land [07]	-	-	-	-	.12
Rec/Non Profit [08]	-	-	-	-	.04
Farm [09]	-	-	-	-	.04

Halfmoon Bay Smoke Control

204

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	-	-	1,250	1,280	1,302	1,302	1,302
Investment Income	64	-	-	-	-	-	-
Total Revenues	64	-	1,250	1,280	1,302	1,302	1,302

Expenses

Administration	156	159	161	161	161	161	161
Wages and Benefits	3,594	1,037	1,089	1,119	1,141	1,141	1,141
Total Expenses	3,750	1,196	1,250	1,280	1,302	1,302	1,302

Other

Transfer to/(from) Reserves	(3,692)	(1,196)	-	-	-	-	-
Total Other	(3,692)	(1,196)	-	-	-	-	-

Halfmoon Bay Smoke Control (Surplus)/Deficit:

(6)

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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	44,091		

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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

- - - - - - -

User Fees & Service Charges

100 - - - - - -

Investment Income

701 - - - - - -

Total Revenues

801 - - - - - -

Expenses

Administration

156 155 161 161 161 161 161

Wages and Benefits

- 1,037 1,089 1,119 1,141 1,141 1,141

Total Expenses

156 1,192 1,250 1,280 1,302 1,302 1,302

Other

Transfer to/(from) Reserves

650 (1,192) (1,250) (1,280) (1,302) (1,302) (1,302)

Total Other

650 (1,192) (1,250) (1,280) (1,302) (1,302) (1,302)

Roberts Creek Smoke Control (Surplus)/Deficit:

5 - - - - - -

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	626,753	122,048	24.18%	29.68%
Area F - West Howe Sound	279,211	312,934	314,164	359,975	438,852	78,877	21.91%	20.78%
Member Municipalities								
District of Sechelt								
Town of Gibsons	654,814	713,779	736,257	829,979	1,046,081	216,102	26.04%	49.54%
shíshálh Nation Government District								
Net Taxes Levied	1,334,364	1,473,239	1,502,075	1,694,660	2,111,685	417,025	24.61%	100.00%
Limit by law	2,078,229	2,701,357	3,034,204	3,019,058	3,115,574			

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	35.15
Utilities [02]	117.11	100.52	90.93	102.76	123.02
Major Industry [04]	-	-	-	-	-
Light Industry [05]	113.76	97.65	88.33	99.82	119.50
Business and Other [06]	81.98	70.37	63.65	71.93	86.11
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	33.46	28.72	25.98	29.36	35.15
Farm [09]	33.45	28.72	25.98	29.36	35.14

Capital Project Summary

Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1251	GVFD-Emergency Generator	7,628	150,000	142,368	-	-	-	-
CP1331	Pumper Apparatus Replacement	164,582	1,699,500	1,534,920	-	-	-	-
CP1332	Capital Renewal (GDVFD)	15,830	279,588	1,005,492	-	-	-	-
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	3,376,884				

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	1,044,962	191,413	22.43%	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	1,044,962	191,413	22.43%	100.00%
Limit by law	2,941,206	2,941,206	3,253,577	3,247,268	3,270,360			

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	47.51
Utilities [02]	141.02	125.36	126.09	136.79	166.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	98.71	87.75	88.26	95.75	116.40
Managed Forest Land [07]	120.87	107.45	108.07	117.25	142.53
Rec/Non Profit [08]	40.29	35.82	36.02	39.08	47.51
Farm [09]	40.29	35.82	36.02	39.07	47.51

Roberts Creek Fire Protection
212
Actuals
**Amended
Budget**
Adopted Budget
Financial Plan; Forecast Budget
2024
2024
2025
2026
2027
2028
2029
Revenues

Tax Requisitions	853,548	853,549	1,044,962	950,077	950,766	868,601	931,941
Government Transfers	24,657	30,000	4,440	-	-	-	-
Investment Income	49,123	-	-	-	-	-	-
Internal Recoveries	545	-	-	-	-	-	-
Other Revenue	17,537	-	-	-	-	-	-

Total Revenues	945,410	883,549	1,049,402	950,077	950,766	868,601	931,941
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Expenses

Administration	65,124	65,122	69,777	69,777	69,777	69,777	69,777
Wages and Benefits	284,889	284,080	349,485	365,979	373,277	314,133	373,277
Operating	389,940	347,222	417,945	274,915	274,915	274,915	274,915
Debt Charges - Interest	6,041	6,479	3,301	1,878	238	-	-
Amortization of Tangible Capital Assets	117,533	112,423	117,533	117,533	117,533	117,533	117,533

Total Expenses	863,527	815,326	958,041	830,082	835,740	776,358	835,502
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Other

Capital Expenditures	30,859	227,300	242,665	244,500	22,800	81,100	991,200
Debt Principal Repayment	31,737	31,297	34,476	35,898	26,896	-	-
Transfer to/(from) Reserves	169,119	(80,451)	(103,034)	(42,870)	182,863	128,676	(777,228)
Transfer to/(from) Other Funds	2,500	2,500	-	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	34,787	-	-	-	-
Unfunded Amortization	(117,533)	(112,423)	(117,533)	(117,533)	(117,533)	(117,533)	(117,533)

Total Other	116,682	68,223	91,361	119,995	115,026	92,243	96,439
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Roberts Creek Fire Protection (Surplus)/Deficit:	34,799	-	-	-	-	-	-
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Capital Project Summary

Roberts Creek Fire Protection

212

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1333 Capital Renewal (RCVFD)	21,572	216,696	242,664	-	-	-	-
CP1395 Asphalt Replacement	9,287	10,596	-	-	-	-	-
Capital Projects Total:	30,859	227,292	242,664				

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	1,088,011	186,914	20.74%	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	1,088,011	186,914	20.74%	100.00%
Limit by law	1,558,093	1,558,093	1,730,846	1,702,777	1,742,022			

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	47.80
Utilities [02]	164.28	169.18	128.04	141.89	167.30
Major Industry [04]	-	-	-	-	-
Light Industry [05]	159.59	164.34	124.38	137.84	162.52
Business and Other [06]	115.00	118.42	89.63	99.32	117.11
Managed Forest Land [07]	140.82	145.01	109.75	121.62	143.40
Rec/Non Profit [08]	46.94	48.34	36.58	40.54	47.80
Farm [09]	46.87	48.29	36.55	40.50	47.75

Halfmoon Bay Fire Protection

216

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	901,092	901,097	1,088,011	1,007,964	1,013,399	969,496	953,290
Government Transfers	33,687	34,840	-	-	-	-	-
User Fees & Service Charges	100	-	-	-	-	-	-
Investment Income	65,915	-	-	-	1,767	3,592	(5,479)
Internal Recoveries	567	-	-	-	-	-	-
Other Revenue	21,243	-	-	-	-	-	-
Total Revenues	1,022,604	935,937	1,088,011	1,007,964	1,015,166	973,088	947,811

Expenses

Administration	76,920	76,922	90,045	90,045	90,045	90,045	90,045
Wages and Benefits	265,658	304,032	385,438	386,047	393,742	393,742	393,742
Operating	297,714	553,185	583,511	248,776	248,776	248,776	248,776
Debt Charges - Interest	13,583	23,407	19,451	26,565	23,488	21,748	21,503
Amortization of Tangible Capital Assets	102,501	96,892	102,499	102,499	102,499	102,499	102,499
Total Expenses	756,376	1,054,438	1,180,944	853,932	858,550	856,810	856,565

Other

Capital Expenditures	-	655,100	821,400	14,700	139,600	903,200	267,200
Proceeds from Long Term Debt	-	(623,200)	(614,373)	-	-	(848,000)	-
Debt Principal Repayment	61,519	60,519	67,262	122,772	121,196	76,615	47,255
Transfer to/(from) Reserves	316,112	(96,307)	(255,896)	119,059	(1,681)	86,962	(120,710)
Transfer to/(from) Appropriated Surplus	8,827	-	(8,827)	-	-	-	-
Transfer to/(from) Other Funds	(17,721)	(17,721)	-	-	-	-	-
Unfunded Amortization	(102,501)	(96,892)	(102,499)	(102,499)	(102,499)	(102,499)	(102,499)
Total Other	266,236	(118,501)	(92,933)	154,032	156,616	116,278	91,246

Halfmoon Bay Fire Protection (Surplus)/Deficit:

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Capital Project Summary

Halfmoon Bay Fire Protection

216

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1335	Capital Renewal (HBVFD)	-	31,896	180,204	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	-	623,196	623,196	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	-	-	18,000	-	-	-	-
Capital Projects Total:			655,092	821,400				

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	276,402	35,043	14.52%
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	276,402	35,043	14.52%
Limit by law	244,035	385,033	402,371	404,483	421,757		

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	87.34
Utilities [02]	294.13	274.09	259.17	278.62	305.69
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	205.89	191.86	181.42	195.03	213.99
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	84.04	78.31	74.05	79.61	87.34
Farm [09]	-	-	-	-	-

Egmont Fire Protection

218

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	241,356	241,359	276,402	268,848	270,463	270,463	270,463
Government Transfers	23,724	45,366	21,207	-	-	-	-
Investment Income	26,399	3,184	3,445	3,717	-	-	-
Internal Recoveries	191	-	-	-	-	-	-
Total Revenues	291,670	289,909	301,054	272,565	270,463	270,463	270,463

Expenses

Administration	28,128	28,126	29,634	29,634	29,634	29,634	29,634
Wages and Benefits	88,631	108,799	113,633	121,162	123,576	123,576	123,576
Operating	92,736	128,061	126,103	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	228,791	284,280	288,664	254,903	254,877	254,877	254,877

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	70,697	13,500	(89,100)	25,000	(57,700)	6,600	(9,000)
Transfer to/(from) Other Funds	59	-	-	-	-	-	-
Unfunded Amortization	(14,412)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other	62,884	5,629	12,390	17,662	15,586	15,586	15,586

Egmont Fire Protection (Surplus)/Deficit:

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Capital Project Summary

Egmont Fire Protection

218

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1418 Capital Renewal (EDVFD)

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109,104

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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	74,442	79,782	5,340	7.17%	15.03%
Area B - Halfmoon Bay	52,343	58,289	55,171	61,665	68,643	6,978	11.32%	12.93%
Area D - Roberts Creek	40,971	44,029	41,973	46,902	51,050	4,148	8.84%	9.62%
Area E - Elphinstone	30,924	33,828	32,607	36,139	40,565	4,426	12.25%	7.64%
Area F - West Howe Sound	54,300	56,548	52,159	60,366	67,784	7,418	12.29%	12.77%
Member Municipalities								
District of Sechelt	109,097	122,651	122,061	132,439	145,125	12,686	9.58%	27.34%
Town of Gibsons	50,563	54,056	53,055	59,280	67,522	8,242	13.90%	12.72%
shíshálh Nation Government District	8,414	8,793	7,998	9,193	10,428	1,235	13.43%	1.96%
Net Taxes Levied	405,002	447,811	429,633	480,425	530,900	50,475	10.51%	100.00%
Limit by law	1,311,494	1,311,494	1,460,722	1,451,642	1,473,348			

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	2.10	2.27
Utilities [02]	9.04	7.61	6.55	7.34	7.94
Major Industry [04]	8.78	7.40	6.37	7.13	7.71
Light Industry [05]	8.78	7.40	6.37	7.13	7.71
Business and Other [06]	6.33	5.33	4.59	5.14	5.56
Managed Forest Land [07]	7.75	6.53	5.62	6.29	6.81
Rec/Non Profit [08]	2.58	2.18	1.87	2.10	2.27
Farm [09]	2.58	2.17	1.87	2.10	2.27

Emergency Telephone - 911

220

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	480,420	480,425	530,900	652,788	655,388	655,388	655,388
Government Transfers	-	45,000	55,735	-	-	-	-
User Fees & Service Charges	19,800	-	-	-	-	-	-
Investment Income	58,770	-	-	-	-	-	-
Internal Recoveries	345	-	-	-	-	-	-
Other Revenue	15,000	5,400	5,400	5,400	5,400	5,400	5,400
Total Revenues	574,335	530,825	592,035	658,188	660,788	660,788	660,788

Expenses

Administration	36,624	36,620	32,071	32,071	32,071	32,071	32,071
Wages and Benefits	27,083	30,865	32,221	33,115	33,778	33,778	33,778
Operating	297,703	353,540	363,745	320,607	322,543	322,543	322,543
Debt Charges - Interest	-	-	9,721	25,417	19,758	13,910	7,729
Amortization of Tangible Capital Assets	7,548	67,536	7,543	7,543	7,543	7,543	7,543
Total Expenses	368,958	488,561	445,301	418,753	415,693	409,845	403,664

Other

Capital Expenditures	43,771	590,579	1,363,515	350,000	-	-	-
Proceeds from Long Term Debt	-	-	(734,830)	-	-	-	-
Debt Principal Repayment	-	-	44,477	137,178	142,838	148,686	154,867
Transfer to/(from) Reserves	191,769	(480,779)	(518,885)	(240,200)	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus	(22,609)	-	-	-	-	-	-
Unfunded Amortization	(7,548)	(67,536)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)
Total Other	205,383	42,264	146,734	239,435	245,095	250,943	257,124

Emergency Telephone - 911 (Surplus)/Deficit:

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Capital Project Summary

Emergency Telephone - 911

220

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1006	Chapman Creek Radio Tower	20,073	467,640	514,272	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	17,870	56,292	38,424	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	5,828	66,648	60,828	-	-	-	-
CP1449	911 Radio Upgrade	-	-	750,000	350,004	-	-	-
Capital Projects Total:		43,771	590,580	1,363,524	350,004			



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	94,379	96,635	2,256	2.39%	15.03%
Area B - Halfmoon Bay	40,799	52,083	61,137	78,180	83,143	4,963	6.35%	12.93%
Area D - Roberts Creek	31,935	39,342	46,512	59,463	61,833	2,370	3.99%	9.62%
Area E - Elphinstone	24,104	30,227	36,133	45,817	49,134	3,317	7.24%	7.64%
Area F - West Howe Sound	42,324	50,528	57,800	76,533	82,102	5,569	7.28%	12.77%
Member Municipalities								
District of Sechelt	85,036	109,595	135,261	167,908	175,781	7,873	4.69%	27.34%
Town of Gibsons	39,412	48,301	58,793	75,156	81,785	6,629	8.82%	12.72%
shíshálh Nation Government District	6,558	7,857	8,863	11,655	12,631	976	8.37%	1.96%
Net Taxes Levied	315,679	400,140	476,095	609,092	643,045	33,953	5.57%	100.00%
Limit by law	1,873,563	1,873,563	2,086,746	2,073,774	2,104,783			

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	2.66	2.75
Utilities [02]	7.05	6.80	7.26	9.31	9.62
Major Industry [04]	6.85	6.61	7.05	9.04	9.34
Light Industry [05]	6.85	6.61	7.05	9.04	9.34
Business and Other [06]	4.93	4.76	5.08	6.51	6.73
Managed Forest Land [07]	6.04	5.83	6.22	7.98	8.24
Rec/Non Profit [08]	2.01	1.94	2.07	2.66	2.75
Farm [09]	2.01	1.94	2.07	2.66	2.75

Sunshine Coast Emergency Planning

222

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	609,088	609,092	643,045	684,137	672,028	672,028	672,028
Government Transfers	551,767	903,933	938,274	541,488	-	-	-
Investment Income	10,973	-	-	-	-	-	-
Internal Recoveries	772	-	-	-	-	-	-
Other Revenue	501	-	-	-	-	-	-

Total Revenues	1,173,101	1,513,025	1,581,319	1,225,625	672,028	672,028	672,028
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Expenses

Administration	88,464	88,468	153,475	153,475	153,475	153,475	153,475
Wages and Benefits	624,332	768,222	843,458	817,999	428,057	428,057	428,057
Operating	301,760	659,498	589,212	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	1,024,861	1,527,469	1,597,426	1,211,906	658,309	658,309	658,309
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Other

Capital Expenditures	47,832	60,750	58,674	-	-	-	-
Transfer to/(from) Reserves	81,625	(45,000)	(15,500)	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus	(8,000)	(56,000)	(48,000)	-	-	-	-
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	148,240	(14,444)	(16,107)	13,719	13,719	13,719	13,719
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Sunshine Coast Emergency Planning (Surplus)/Deficit:	-	-	-	-	-	-	-
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Capital Project Summary

Sunshine Coast Emergency Planning

222

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1411 EOC Tower Equipment & Training	2,077	13,500	11,424	-	-	-	-
CP1413 2024-2026 Firesmart Community Funding & Supports (Capital)	45,755	47,256	47,256	-	-	-	-
Capital Projects Total:	47,832	60,756	58,680				

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	15,671	16,522	851	5.43%	31.56%
Area D - Roberts Creek	11,383	11,700	12,424	11,920	12,287	367	3.08%	23.47%
Area E - Elphinstone	8,591	8,989	9,651	9,184	9,764	580	6.32%	18.65%
Area F - West Howe Sound	10,492	10,164	10,639	10,545	11,274	729	6.91%	21.53%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	2,338	2,337	2,367	2,336	2,510	174	7.45%	4.79%
Net Taxes Levied	47,346	48,680	51,411	49,656	52,357	2,701	5.44%	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	.53	.55
Utilities [02]	2.51	2.02	1.94	1.87	1.91
Major Industry [04]	2.44	1.97	1.88	1.81	1.86
Light Industry [05]	2.44	1.97	1.88	1.81	1.86
Business and Other [06]	1.76	1.42	1.36	1.31	1.34
Managed Forest Land [07]	2.15	1.73	1.66	1.60	1.64
Rec/Non Profit [08]	.72	.58	.55	.53	.55
Farm [09]	.72	.58	.55	.53	.55

Capital Project Summary

Animal Control	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290	2024	2024	2025	2026	2027	2028	2029
CP1397 Animal Control Vehicle	-	99,996	99,996	-	-	-	-
Capital Projects Total:		99,996	99,996				

291 Keats Island Dog Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

Requisitions	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	268	(62) (18.79%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	267	256	275	330	268	(62) (18.79%)	100.00%
Limit by law	15,714	15,714	15,979	16,114	16,490		

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

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

Keats Island Dog Control

291

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	336	330	268	2,780	2,812	2,812	2,812
User Fees & Service Charges	-	350	350	350	350	350	350
Investment Income	16	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
Total Revenues	355	680	618	3,130	3,162	3,162	3,162

Expenses

Administration	240	235	203	203	203	203	203
Wages and Benefits	-	1,509	1,584	1,627	1,659	1,659	1,659
Operating	8	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses	248	3,044	3,087	3,130	3,162	3,162	3,162

Other

Prior Year (Surplus)/Deficit	(2,364)	(2,364)	(2,469)	-	-	-	-
Total Other	(2,364)	(2,364)	(2,469)	-	-	-	-

Keats Island Dog Control (Surplus)/Deficit:	(2,471)	-	-	-	-	-	-
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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	617,317	671,373	54,056	8.76%	15.22%
Area D - Roberts Creek	338,852	355,987	389,742	469,528	499,295	29,767	6.34%	11.32%
Area E - Elphinstone	255,756	273,505	302,777	361,780	396,750	34,970	9.67%	8.99%
Area F - West Howe Sound	449,083	457,204	484,328	604,314	662,966	58,652	9.71%	15.03%
Member Municipalities								
District of Sechelt	902,282	991,663	1,133,410	1,325,822	1,419,408	93,586	7.06%	32.17%
Town of Gibsons	418,183	437,054	492,649	593,443	660,408	66,965	11.28%	14.97%
shíshálh Nation Government District	69,589	71,091	74,270	92,028	101,996	9,968	10.83%	2.31%
Net Taxes Levied	2,866,647	3,057,778	3,389,470	4,064,231	4,412,196	347,965	8.56%	100.00%
Limit by law	5,480,658	5,480,658	6,145,657	6,067,843	6,190,373			

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	20.99	22.19
Utilities [02]	74.79	61.55	60.84	73.47	77.66
Major Industry [04]	72.65	59.79	59.11	71.37	75.44
Light Industry [05]	72.65	59.79	59.11	71.37	75.44
Business and Other [06]	52.35	43.09	42.59	51.43	54.36
Managed Forest Land [07]	64.10	52.76	52.15	62.98	66.57
Rec/Non Profit [08]	21.37	17.59	17.38	20.99	22.19
Farm [09]	21.37	17.59	17.38	20.99	22.19

Public Transit

310

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	4,064,232	4,064,231	4,412,196	5,032,021	5,210,341	5,210,341	5,210,341
Government Transfers	2,053,184	2,507,574	2,940,265	3,435,657	3,539,078	3,539,078	3,539,078
User Fees & Service Charges	904,247	788,205	837,608	935,147	951,359	951,359	951,359
Investment Income	79,094	-	-	-	-	-	-
Internal Recoveries	7,162	-	-	-	-	-	-
Other Revenue	19,256	5,790	8,002	10,000	10,000	10,000	10,000
Total Revenues	7,127,175	7,365,800	8,198,071	9,412,825	9,710,778	9,710,778	9,710,778

Expenses

Administration	694,800	694,794	730,349	730,349	730,349	730,349	730,349
Wages and Benefits	3,502,328	3,549,247	3,815,873	4,229,391	4,313,873	4,313,873	4,313,873
Operating	2,786,521	3,496,426	3,787,680	4,450,116	4,663,587	4,663,587	4,663,587
Amortization of Tangible Capital Assets	18,334	19,802	16,775	16,775	16,775	16,775	16,775
Total Expenses	7,001,983	7,760,269	8,350,677	9,426,631	9,724,584	9,724,584	9,724,584

Other

Capital Expenditures	-	70,603	113,523	-	-	-	-
Transfer to/(from) Reserves	138,753	(403,742)	(255,113)	-	-	-	-
Transfer to/(from) Appropriated Surplus	(48,789)	(48,786)	-	-	-	-	-
Transfer to/(from) Other Funds	52,003	7,258	5,759	2,969	2,969	2,969	2,969
Unfunded Amortization	(16,774)	(19,802)	(16,775)	(16,775)	(16,775)	(16,775)	(16,775)
Total Other	125,193	(394,469)	(152,606)	(13,806)	(13,806)	(13,806)	(13,806)

Public Transit (Surplus)/Deficit:

1

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Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
310								
CP1273	Security Improvements [310]	-	5,604	5,604	-	-	-	-
CP1392	Transit Vehicle Replacement	-	65,004	65,004	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	-	-	42,924	-	-	-	-
Capital Projects Total:			70,608	113,532				

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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	-	-	-	-	-	-	-
Investment Income	37,938	12,956	14,021	15,128	-	-	-
Gain on Disposal of Tangible Assets	4,683	-	-	-	-	-	-
Internal Recoveries	2,094,366	2,312,780	2,377,397	2,382,108	2,376,545	2,383,550	2,348,973
Other Revenue	10,706	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues	2,147,693	2,334,836	2,400,518	2,406,336	2,385,645	2,392,650	2,358,073

Expenses

Administration	65,484	65,486	83,394	83,394	83,394	83,394	83,394
Wages and Benefits	793,549	850,961	877,736	901,873	919,909	919,909	919,909
Operating	1,297,906	1,432,634	1,416,015	1,354,458	1,354,458	1,354,458	1,354,458
Debt Charges - Interest	26,758	27,005	24,834	13,573	2,256	818	1
Amortization of Tangible Capital Assets	48,528	35,630	48,528	48,528	48,528	48,528	48,528
Total Expenses	2,232,225	2,411,716	2,450,507	2,401,826	2,408,545	2,407,107	2,406,290

Other

Capital Expenditures	6,455	8,603	33,883	-	-	-	-
Proceeds from Sale of TCA	(4,683)	-	-	-	-	-	-
Proceeds from Long Term Debt	(162,000)	-	-	-	-	-	-
Debt Principal Repayment	51,094	50,522	59,939	62,376	34,966	36,405	311
Transfer to/(from) Reserves	(31,792)	(96,491)	(108,899)	(4,669)	(4,669)	2,335	4,669
Transfer to/(from) Other Funds	109,728	(3,884)	4,121	(4,669)	(4,669)	(4,669)	(4,669)
Transfer to/(from) Accumulated Surplus	4,683	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	9,495	-	-	-	-
Unfunded Amortization	(48,528)	(35,630)	(48,528)	(48,528)	(48,528)	(48,528)	(48,528)
Total Other	(75,043)	(76,880)	(49,989)	4,510	(22,900)	(14,457)	(48,217)

Fleet Maintenance (Surplus)/Deficit:

9,489

-

-

-

-

-

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Capital Project Summary

Fleet Maintenance

312

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1274 Security Improvements [312]	-	5,604	5,604	-	-	-	-
CP1275 HVAC Maintenance Safety System	6,455	3,000	-	-	-	-	-
CP1437 Transit & Fleet Building Enhancements & Space Optimization	-	-	28,284	-	-	-	-
Capital Projects Total:	6,455	8,604	33,888				

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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Investment Income	7,341	-	-	-	-	-	-
Internal Recoveries	420,826	560,388	574,783	590,483	600,777	600,777	600,777
Total Revenues	428,167	560,388	574,783	590,483	600,777	600,777	600,777

Expenses

Administration	20,808	20,802	15,480	15,480	15,480	15,480	15,480
Wages and Benefits	366,710	484,199	498,819	514,519	524,813	524,813	524,813
Operating	44,335	55,387	60,484	60,484	60,484	60,484	60,484
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	5,124	-	5,127	5,127	5,127	5,127	5,127
Total Expenses	436,977	560,388	579,910	595,610	605,904	605,904	605,904

Other

Capital Expenditures	-	-	17,600	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	(3,864)	(520)	(17,942)	-	-	-	-
Transfer to/(from) Other Funds	179	520	342	-	-	-	-
Unfunded Amortization	(5,124)	-	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
Total Other	(8,809)	-	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)

Building Maintenance Services (Surplus)/Deficit:

1

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Capital Project Summary

Building Maintenance Services

313

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1429 Covered Salt Storage Bin

-

-

17,604

-

-

-

-

Capital Projects Total:

17,604

315 Mason Road Works Yard

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

Source of Funding: Internal Recovery



Taxation Impact

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

Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Adopted 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	195,288	-	-	-	-
Capital Projects Total:		16,489	44,772	195,288				

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	11,261	8,731	(2,530) (22.47%)	25.92%
Area B - Halfmoon Bay	8,001	10,740	9,603	9,328	7,512	(1,816) (19.47%)	22.30%
Area D - Roberts Creek	6,263	8,113	7,306	7,095	5,586	(1,509) (21.27%)	16.58%
Area E - Elphinstone	4,727	6,233	5,675	5,467	4,439	(1,028) (18.80%)	13.18%
Area F - West Howe Sound	8,300	10,420	9,079	9,132	7,418	(1,714) (18.77%)	22.02%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	36,216	48,334	42,908	42,284	33,685	(8,599) (20.34%)	100.00%
Limit by law	2,777,499	2,777,499	3,037,669	3,063,983	3,106,568		

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

	2021	2022	2023	2024	2025
Residential [01]	.39	.40	.33	.32	.25
Utilities [02]	1.38	1.40	1.14	1.11	.87
Major Industry [04]	1.34	1.36	1.11	1.08	.84
Light Industry [05]	1.34	1.36	1.11	1.08	.84
Business and Other [06]	.97	.98	.80	.78	.61
Managed Forest Land [07]	1.18	1.20	.98	.95	.74
Rec/Non Profit [08]	.39	.40	.33	.32	.25
Farm [09]	.39	.40	.33	.32	.25

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	2,442	(354) (12.66%)	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	2,442	(354) (12.66%)	100.00%
Limit by law	11,993	11,993	13,678	14,090	14,643		

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	1.67
Utilities [02]	10.64	7.75	6.40	6.94	5.83
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	2,796	2,796	2,442	2,532	2,532	2,532	2,532
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Total Revenues	2,796	2,796	2,442	2,532	2,532	2,532	2,532
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Expenses

Administration	180	176	131	131	131	131	131
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Operating	2,373	2,463	2,401	2,401	2,401	2,401	2,401
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Total Expenses	2,553	2,639	2,532	2,532	2,532	2,532	2,532
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Other

Prior Year (Surplus)/Deficit	156	157	(90)	-	-	-	-
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Total Other	156	157	(90)	-	-	-	-
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Langdale Street Lighting (Surplus)/Deficit:	(87)	-	-	-	-	-	-
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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	2,442	(353) (12.63%)	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	2,442	(353) (12.63%)	100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	1.92	1.27	1.27	1.30	1.09
Utilities [02]	6.71	4.44	4.45	4.56	3.81
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	2,796	2,795	2,442	2,532	2,532	2,532	2,532
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Total Revenues	2,796	2,795	2,442	2,532	2,532	2,532	2,532
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Expenses

Administration	180	176	131	131	131	131	131
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Operating	2,373	2,463	2,401	2,401	2,401	2,401	2,401
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Total Expenses	2,553	2,639	2,532	2,532	2,532	2,532	2,532
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Other

Prior Year (Surplus)/Deficit	156	156	(90)	-	-	-	-
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Total Other	156	156	(90)	-	-	-	-
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Granthams Street Lighting (Surplus)/Deficit:	(87)	-	-	-	-	-	-
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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	489	(70)	(12.52%)	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	550	489	544	559	489	(70)	(12.52%)	100.00%
Limit by law	15,822	15,822	17,984	18,552	19,474			

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

	2021	2022	2023	2024	2025
Residential [01]	.56	.36	.36	.36	.30
Utilities [02]	1.95	1.28	1.25	1.25	1.04
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.90	1.24	1.21	1.21	1.01
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting

326

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions 564 559 489 507 507 507 507

Total Revenues 564 559 489 507 507 507 507

Expenses

Administration 36 35 26 26 26 26 26

Operating 472 493 481 481 481 481 481

Total Expenses 508 528 507 507 507 507 507

Other

Prior Year (Surplus)/Deficit 32 31 (18) - - - -

Total Other 32 31 (18) - - - -

Veterans Street Lighting (Surplus)/Deficit: (24) - - - - -

328 Spruce Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 140 - Spruce Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	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	235	(45) (16.07%)	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	235	(45) (16.07%)	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	3.54
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	276	280	235	254	254	254	254
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Total Revenues	276	280	235	254	254	254	254
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Expenses

Administration	24	18	13	13	13	13	13
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Operating	229	247	241	241	241	241	241
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Total Expenses	253	265	254	254	254	254	254
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Other

Prior Year (Surplus)/Deficit	15	15	(19)	-	-	-	-
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Total Other	15	15	(19)	-	-	-	-
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Spruce Street Lighting (Surplus)/Deficit:	(8)	-	-	-	-	-	-
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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	1,731	(288)	(14.26%)
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	1,731	(288)	(14.26%)

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	2.76
Utilities [02]	42.30	(3.12)	13.28	11.34	9.65
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	2,016	2,019	1,731	2,050	2,050	2,050	2,050
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Total Revenues	2,016	2,019	1,731	2,050	2,050	2,050	2,050
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Expenses

Administration	144	144	106	106	106	106	106
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Operating	1,681	2,000	1,944	1,944	1,944	1,944	1,944
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Total Expenses	1,825	2,144	2,050	2,050	2,050	2,050	2,050
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Other

Prior Year (Surplus)/Deficit	(125)	(125)	(319)	-	-	-	-
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Total Other	(125)	(125)	(319)	-	-	-	-
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Woodcreek Street Lighting (Surplus)/Deficit:	(316)	-	-	-	-	-	-
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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	515	(84) (14.02%)	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	515	(84) (14.02%)	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	1.77
Utilities [02]	9.55	13.52	6.64	7.34	6.21
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	600	599	515	1,139	1,139	1,139	1,139
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Total Revenues	600	599	515	1,139	1,139	1,139	1,139
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Expenses

Administration	72	75	58	58	58	58	58
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Operating	470	1,093	1,081	1,081	1,081	1,081	1,081
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Total Expenses	542	1,168	1,139	1,139	1,139	1,139	1,139
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Other

Prior Year (Surplus)/Deficit	(569)	(569)	(624)	-	-	-	-
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Total Other	(569)	(569)	(624)	-	-	-	-
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Fircrest Street Lighting (Surplus)/Deficit:	(627)	-	-	-	-	-	-
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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	235	(45)	(16.07%)	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	235	(45)	(16.07%)	100.00%
Limit by law	648	902	1,011	983	1,010			

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

	2021	2022	2023	2024	2025
Residential [01]	1.28	.81	.81	.85	.70
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

276

280

235

254

254

254

254

Total Revenues

276

280

235

254

254

254

254

Expenses

Administration

24

18

13

13

13

13

13

Operating

229

247

241

241

241

241

241

Total Expenses

253

265

254

254

254

254

254

Other

Prior Year (Surplus)/Deficit

15

15

(19)

-

-

-

-

Total Other

15

15

(19)

-

-

-

-

Hydaway Street Lighting (Surplus)/Deficit:

(8)

-

-

-

-

-

-

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	976	(143)	(12.78%)	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	976	(143)	(12.78%)	100.00%
Limit by law	2,593	3,306	3,631	3,412	3,445			

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	3.97
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	1,116	1,119	976	1,011	1,011	1,011	1,011
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Total Revenues	1,116	1,119	976	1,011	1,011	1,011	1,011
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Expenses

Administration	72	71	52	52	52	52	52
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Operating	948	984	959	959	959	959	959
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Total Expenses	1,020	1,055	1,011	1,011	1,011	1,011	1,011
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Other

Prior Year (Surplus)/Deficit	64	64	(35)	-	-	-	-
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Total Other	64	64	(35)	-	-	-	-
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Sunnyside Street Lighting (Surplus)/Deficit:	(32)	-	-	-	-	-	-
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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	773	196	33.97%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	231	261	365	577	773	196	33.97%
Limit by law	1,446	1,446	1,591	1,658	1,641		

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	5.65
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	576	577	773	538	538	538	538
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Total Revenues	576	577	773	538	538	538	538
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Expenses

Administration	12	16	13	13	13	13	13
----------------	----	----	----	----	----	----	----

Operating	472	241	525	525	525	525	525
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Total Expenses	484	257	538	538	538	538	538
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Other

Prior Year (Surplus)/Deficit	320	320	235	-	-	-	-
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Total Other	320	320	235	-	-	-	-
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Burns Road Street Lighting (Surplus)/Deficit:	228	-	-	-	-	-	-
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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	489	(70) (12.52%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	550	489	544	559	489	(70) (12.52%)	100.00%
Limit by law	3,104	3,104	3,335	3,627	3,623		

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	20.25
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions 564 559 489 507 507 507 507

Total Revenues 564 559 489 507 507 507 507

Expenses

Administration 36 35 26 26 26 26 26

Operating 472 493 481 481 481 481 481

Total Expenses 508 528 507 507 507 507 507

Other

Prior Year (Surplus)/Deficit 32 31 (18) - - - -

Total Other 32 31 (18) - - - -

Stewart Road Street Lighting (Surplus)/Deficit: (24) - - - - -

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	172,522	(5,533) (3.11%)	21.00%
Area D - Roberts Creek	128,738	134,114	137,964	144,139	139,661	(4,478) (3.11%)	17.00%
Area E - Elphinstone	90,874	94,668	97,387	101,745	98,584	(3,161) (3.11%)	12.00%
Area F - West Howe Sound	378,641	394,452	405,778	423,940	410,767	(13,173) (3.11%)	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	821,534	(26,345) (3.11%)	100.00%
Limit by law	1,205,008	1,205,008	1,326,336	1,328,233	1,359,783		

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
345								
CP1156	Ports 5 Year Capital Renewal Plan	154,784	720,960	860,856	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	73,216	594,708	521,340	-	-	-	-
Capital Projects Total:		228,000	1,315,668	1,382,196				

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	32,979	(545) (1.63%)	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	32,979	(545) (1.63%)	100.00%
Limit by law	108,725	108,725	111,856	115,312	119,336		

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	3.56
Utilities [02]	18.35	13.84	13.50	12.99	12.47
Major Industry [04]	-	-	-	-	-
Light Industry [05]	17.83	13.45	13.12	12.62	12.11
Business and Other [06]	12.85	9.69	9.45	9.10	8.73
Managed Forest Land [07]	15.73	11.87	11.58	11.14	10.68
Rec/Non Profit [08]	5.24	3.96	3.86	3.71	3.56
Farm [09]	5.24	3.96	3.86	3.71	3.56

Langdale Dock

346

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	33,528	33,524	32,979	33,097	33,097	33,097	33,097
Investment Income	179	-	-	-	-	-	-
Internal Recoveries	32	-	-	-	-	-	-

Total Revenues	33,739	33,524	32,979	33,097	33,097	33,097	33,097
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Expenses

Administration	2,100	2,095	1,668	1,668	1,668	1,668	1,668
Operating	31,523	31,429	31,429	31,429	31,429	31,429	31,429

Total Expenses	33,623	33,524	33,097	33,097	33,097	33,097	33,097
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Other

Prior Year (Surplus)/Deficit	-	-	(118)	-	-	-	-
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Total Other	-	-	(118)	-	-	-	-
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Langdale Dock (Surplus)/Deficit:	(116)	-	-	-	-	-	-
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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	833,091	792,427	(40,664) (4.88%)	15.03%
Area B - Halfmoon Bay	474,061	467,733	622,355	690,097	681,795	(8,302) (1.20%)	12.93%
Area D - Roberts Creek	371,069	353,311	473,474	524,884	507,045	(17,839) (3.40%)	9.62%
Area E - Elphinstone	280,072	271,449	367,825	404,433	402,908	(1,525) (0.38%)	7.64%
Area F - West Howe Sound	491,781	453,768	588,381	675,561	673,257	(2,304) (0.34%)	12.77%
Member Municipalities							
District of Sechelt	988,068	984,209	1,376,912	1,482,133	1,441,441	(40,692) (2.75%)	27.34%
Town of Gibsons	457,942	433,768	598,490	663,408	670,659	7,251 1.09%	12.72%
shíshálh Nation Government District	76,206	70,556	90,227	102,877	103,580	703 0.68%	1.96%
Net Taxes Levied	3,668,016	3,593,433	4,846,479	5,376,484	5,273,111	(103,373) (1.92%)	100.00%
Limit by law	7,494,253	7,494,253	8,346,983	8,295,096	8,419,134		

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	23.47	22.53
Utilities [02]	81.90	61.09	73.92	82.14	78.87
Major Industry [04]	79.56	59.34	71.80	79.79	76.61
Light Industry [05]	79.56	59.34	71.80	79.79	76.61
Business and Other [06]	57.33	42.76	51.74	57.50	55.21
Managed Forest Land [07]	70.20	52.36	63.36	70.40	67.60
Rec/Non Profit [08]	23.40	17.45	21.12	23.47	22.53
Farm [09]	23.40	17.45	21.12	23.47	22.53

Regional Solid Waste

350

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	5,376,479	5,376,484	5,273,111	5,606,427	5,397,260	5,260,035	5,285,604
User Fees & Service Charges	2,970,577	2,771,538	2,496,870	2,527,340	2,530,489	2,531,959	2,533,459
Investment Income	468,313	-	-	-	-	-	-
Internal Recoveries	6,431	-	-	-	-	-	-
Other Revenue	646,185	462,121	714,861	714,861	714,861	714,861	714,861
Total Revenues	9,467,985	8,610,143	8,484,842	8,848,628	8,642,610	8,506,855	8,533,924

Expenses

Administration	810,636	810,637	725,653	725,653	725,653	725,653	725,653
Wages and Benefits	1,575,757	1,497,820	1,690,161	1,849,774	1,876,507	1,876,507	1,876,507
Operating	4,388,654	5,348,020	5,021,273	4,626,453	4,676,439	4,709,101	4,743,463
Debt Charges - Interest	49,401	12,323	37,385	41,475	24,230	15,425	8,132
Amortization of Tangible Capital Assets	138,984	86,728	86,728	86,728	86,728	86,728	86,728
Total Expenses	6,963,432	7,755,528	7,561,200	7,330,083	7,389,557	7,413,414	7,440,483

Other

Capital Expenditures	110,925	2,537,881	2,549,836	123,141	17,362	17,362	17,362
Landfill Closure & Post Closure Expenditures	-	3,219,886	3,246,945	-	-	-	-
Proceeds from Long Term Debt	-	(1,064,000)	(1,034,682)	-	-	-	-
Debt Principal Repayment	319,224	344,170	405,448	526,262	366,549	206,937	206,937
Transfer to/(from) Reserves	962,414	(1,165,756)	(1,191,613)	55,870	55,870	55,870	55,870
Transfer to/(from) Appropriated Surplus	(26,839)	(585,000)	(674,145)	-	-	-	-
Transfer to/(from) Other Funds	189	(25,952)	55,526	-	-	-	-
Unfunded Amortization	(86,736)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)
Transfer (to)/from Unfunded Liability	1,225,383	(2,319,886)	(2,346,945)	900,000	900,000	900,000	900,000
Total Other	2,504,560	854,615	923,642	1,518,545	1,253,053	1,093,441	1,093,441

Regional Solid Waste (Surplus)/Deficit:

7

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Capital Project Summary

Regional Solid Waste

350

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1257	Power Supply System Replacement	1,598	264,228	335,892	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	30,487	825,960	808,812	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	16,414	60,000	43,584	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	16,947	165,012	148,068	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	10,198	941,016	930,804	-	-	-	-
CP1405	SL Internet Connectivity Improvements	-	7,572	-	-	-	-	-
CP1412	Sechelt Landfill Scale	27,002	150,000	123,000	-	-	-	-
CP1434	Sechelt Landfill Generator	-	-	86,784	-	-	-	-
CP1446	2024 Supply and install Indicator ZM405	8,279	-	-	-	-	-	-
Capital Projects Total:		110,925	2,413,788	2,476,944				

355 Refuse Collection



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

Source of Funding: User Fees

Taxation Impact

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

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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	342,672	343,113	412,755	412,755	412,755	412,755	412,755
User Fees & Service Charges	634,054	623,123	655,854	655,854	655,854	655,854	655,854
Investment Income	92,749	-	-	-	-	-	-
Internal Recoveries	4,132	-	-	-	-	-	-
Other Revenue	7,965	-	-	-	-	-	-
Total Revenues	1,081,572	966,236	1,068,609	1,068,609	1,068,609	1,068,609	1,068,609

Expenses

Administration	75,432	75,437	98,305	98,305	98,305	98,305	98,305
Wages and Benefits	218,790	305,773	355,952	372,601	378,294	378,294	378,294
Operating	188,198	490,406	565,510	157,599	157,474	157,474	157,474
Debt Charges - Interest	8,213	8,363	6,866	5,850	5,250	4,650	4,050
Amortization of Tangible Capital Assets	163,264	161,381	163,263	163,263	163,263	163,263	163,263
Total Expenses	653,897	1,041,360	1,189,896	797,618	802,586	801,986	801,386

Other

Capital Expenditures	48,191	1,128,639	1,252,669	186,862	185,277	155,277	185,277
Debt Principal Repayment	32,540	32,458	36,387	20,000	20,000	20,000	20,000
Transfer to/(from) Reserves	513,411	(186,994)	(362,599)	227,392	224,009	254,609	225,209
Transfer to/(from) Other Funds	(3,197)	(887,846)	(884,481)	-	-	-	-
Unfunded Amortization	(163,264)	(161,381)	(163,263)	(163,263)	(163,263)	(163,263)	(163,263)
Total Other	427,681	(75,124)	(121,287)	270,991	266,023	266,623	267,223

North Pender Harbour Water Service (Surplus)/Deficit:	6	-	-	-	-	-	-
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Capital Project Summary

North Pender Harbour Water Service

365

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1051	North Pender Water - Meter Installations (Base)	20,741	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	125,004	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	2,496	-	-	-	-
CP1319	NPH Watermain Replacement	5,978	842,820	839,088	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	3,936	5,100	1,164	-	-	-	-
CP1389	SCADA Upgrade [365]	4,492	57,720	107,627	-	-	-	-
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:		48,194	1,054,140	1,130,135	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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	563,928	563,923	657,381	657,381	657,381	657,381	657,381
User Fees & Service Charges	990,833	970,463	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976
Investment Income	155,965	18,441	19,613	22,059	24,597	27,231	29,963
Gain on Disposal of Tangible Assets	(1,000)	-	-	-	-	-	-
Internal Recoveries	821	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	1,710,547	1,552,827	1,757,970	1,760,416	1,762,954	1,765,588	1,768,320

Expenses

Administration	128,844	128,842	148,525	148,525	148,525	148,525	148,525
Wages and Benefits	390,051	492,711	570,690	593,238	601,588	601,588	601,588
Operating	338,622	645,134	1,005,026	308,139	307,889	307,889	307,889
Debt Charges - Interest	53,759	53,020	65,784	63,503	62,603	60,973	59,377
Amortization of Tangible Capital Assets	324,493	327,204	324,494	324,494	324,494	324,494	324,494
Total Expenses	1,235,769	1,646,911	2,114,519	1,437,899	1,445,099	1,443,469	1,441,873

Other

Capital Expenditures	771,053	1,714,052	1,259,063	304,038	300,020	250,020	300,020
Proceeds from Sale of TCA	(2,000)	-	-	-	-	-	-
Proceeds from Long Term Debt	(84,824)	(84,824)	-	-	-	-	-
Debt Principal Repayment	97,147	103,806	111,632	114,754	117,997	121,361	115,505
Transfer to/(from) Reserves	89,651	(784,295)	(763,710)	228,219	224,332	275,232	235,416
Transfer to/(from) Appropriated Surplus	-	-	(2,580)	-	-	-	-
Transfer to/(from) Other Funds	(70,768)	(715,619)	(636,460)	-	-	-	-
Transfer to/(from) Accumulated Surplus	(1,000)	-	-	-	-	-	-
Unfunded Amortization	(324,493)	(327,204)	(324,494)	(324,494)	(324,494)	(324,494)	(324,494)
Total Other	474,766	(94,084)	(356,549)	322,517	317,855	322,119	326,447

South Pender Harbour Water Service (Surplus)/Deficit:

(12)

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Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1052	South Pender Water - Meter Installations (Base)	17,258	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	23,002	-	-	-	-	-	-
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	5,004	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	100,477	99,828	-	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	574,602	646,236	82,860	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	1,055	588,864	588,864	-	-	-	-
CP1374	SPHWTP Heater Replacement	79	80,004	80,136	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	7,872	10,200	2,328	-	-	-	-
CP1390	SCADA Upgrade [366]	8,818	115,440	197,244	-	-	-	-
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:		771,055	1,608,396	1,059,060	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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Frontage & Parcel Taxes	5,276,291	5,275,282	5,625,387	5,625,387	5,625,387	5,625,387	5,625,387
Government Transfers	5,445,554	5,534,931	89,377	-	-	-	-
User Fees & Service Charges	9,295,530	9,107,572	9,684,372	9,684,372	9,684,372	9,684,372	9,684,372
Investment Income	1,106,728	82,900	95,468	12,570	19,196	31,921	61,405
Developer Contributions	87,950	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(17,125)	-	-	-	-	-	-
Internal Recoveries	21,983	-	-	-	-	-	-
Other Revenue	197,141	65,800	65,800	65,800	65,800	65,800	65,800
Total Revenues	21,414,052	20,066,485	15,560,404	15,388,129	15,394,755	15,407,480	15,436,964

Expenses

Administration	1,206,096	1,206,100	1,443,822	1,443,822	1,443,822	1,443,822	1,443,822
Wages and Benefits	3,652,126	3,872,524	4,110,995	4,536,766	4,517,755	4,517,755	4,517,755
Operating	3,041,860	4,958,790	5,509,440	2,210,396	2,058,271	2,058,271	2,058,271
Debt Charges - Interest	419,496	513,164	540,079	568,182	562,264	998,217	972,407
Amortization of Tangible Capital Assets	2,120,986	1,753,963	2,120,984	2,120,984	2,120,984	2,120,984	2,120,984
Total Expenses	10,440,564	12,304,541	13,725,320	10,880,150	10,703,096	11,139,049	11,113,239

Other

Capital Expenditures	8,850,279	21,963,686	36,202,884	2,910,542	2,840,568	2,830,727	2,832,474
Proceeds from Sale of TCA	(10,875)	-	-	-	-	-	-
Proceeds from Long Term Debt	(653,000)	(6,470,700)	(18,912,023)	-	-	-	-
Debt Principal Repayment	498,106	732,951	749,405	823,661	981,451	1,473,947	1,441,851
Transfer to/(from) Reserves	4,055,287	(6,062,407)	(6,828,982)	3,004,345	3,101,554	2,185,830	2,264,952
Transfer to/(from) Appropriated Surplus	(49,307)	(132,514)	(1,929,956)	(109,585)	(110,930)	(101,089)	(94,568)
Transfer to/(from) Other Funds	421,114	(515,109)	(5,325,260)	-	-	-	-
Transfer to/(from) Accumulated Surplus	(17,125)	-	-	-	-	-	-
Unfunded Amortization	(2,120,986)	(1,753,963)	(2,120,984)	(2,120,984)	(2,120,984)	(2,120,984)	(2,120,984)
Total Other	10,973,493	7,761,944	1,835,084	4,507,979	4,691,659	4,268,431	4,323,725

Regional Water Services (Surplus)/Deficit:

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Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Adopted 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)	750,314	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)	111,408	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	106,794	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	440,964	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	1,413	-	-	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	108,165	287,244	194,904	-	-	-	-
CP1146	Regional Water - Contributed Assets	87,950	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	5,694,952	8,926,680	3,481,128	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	32,148	922,440	923,124	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	62,378	2,083,572	2,052,960	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	-	9,324	-	-	-	-	-
CP1214	Utility Vehicle Purchase	-	8,820	-	-	-	-	-
CP1239	Church Road Well- Construction Phase	199,521	390,168	265,932	-	-	-	-
CP1258	Groundwater Investigation-Langdale	121,844	653,340	569,172	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	219,677	148,680	-	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	5,349	5,892	600	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	3,563	69,996	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	42,504	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	107,687	99,996	-	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	-	66,744	66,744	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	459,866	990,264	546,852	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	335,771	721,560	394,140	-	-	-	-
CP1321	Single Axle Dump Truck	-	225,000	225,000	-	-	-	-
CP1322	Light Duty Trucks	-	48,732	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	6,905	275,004	270,012	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	12,420	135,000	122,580	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	92,901	219,996	157,008	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	249,996	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	3,220	1,200,000	1,200,000	-	-	-	-

CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	99,996	-	-	-	-
CP1367	Generator Purchases	-	375,000	375,000	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	17,715	155,004	137,424	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	-	142,836	144,936	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	-	129,996	915,048	21,516	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	-	294,996	294,996	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	66,910	86,700	19,788	-	-	-	-
CP1391	SCADA Upgrade [370]	60,132	406,848	590,940	-	-	-	-
CP1415	Chapman Creek Environmental Monitoring Plan-(Capital Equipment)	-	-	30,000	-	-	-	-
CP1416	Chapman Intake Upgrades	-	-	205,680	32,532	-	-	-
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	-	-	-	-
CP1444	Langdale Wellfield Construction	-	-	17,853,216	67,236	68,580	58,740	52,224
CP1445	Light Duty Truck (2025)	-	-	95,004	-	-	-	-
CP1447	Forklift (Mason Road)	-	-	35,004	-	-	-	-
Capital Projects Total:		8,850,294	21,203,076	35,244,540	1,686,876	1,634,172	1,624,332	1,617,816

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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

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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	1,009	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
Total Revenues	7,960	6,818	7,435	7,735	8,035	8,035	8,035

Expenses

Administration	984	986	528	528	528	528	528
Wages and Benefits	1,524	1,958	1,974	2,021	2,064	2,064	2,064
Operating	207	2,903	2,905	1,065	1,065	1,065	1,065
Debt Charges - Interest	12	11	5	-	-	-	-
Total Expenses	2,727	5,858	5,412	3,614	3,657	3,657	3,657

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	118	117	150	-	-	-	-
Transfer to/(from) Reserves	5,105	843	1,873	4,121	4,378	4,378	4,378
Total Other	5,223	960	2,023	4,121	4,378	4,378	4,378

Greaves Rd Waste Water Plant (Surplus)/Deficit:

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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

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Frontage & Parcel Taxes	36,504	36,500	40,150	40,150	40,150	40,150	40,150
Government Transfers	56,756	719,475	662,719	-	-	-	-
User Fees & Service Charges	59,446	58,454	58,454	58,454	58,454	58,454	58,454
Investment Income	14,727	-	-	-	-	-	-
Internal Recoveries	56	-	-	-	-	-	-
Total Revenues	167,489	814,429	761,323	98,604	98,604	98,604	98,604

Expenses

Administration	7,824	7,824	9,682	9,682	9,682	9,682	9,682
Wages and Benefits	16,266	25,914	26,043	26,757	27,295	27,295	27,295
Operating	16,625	35,659	32,377	26,413	26,413	26,413	26,413
Debt Charges - Interest	100	92	302	2,747	2,131	1,519	898
Amortization of Tangible Capital Assets	8,964	8,958	8,958	8,958	8,958	8,958	8,958
Total Expenses	49,779	78,447	77,362	74,557	74,479	73,867	73,246

Other

Capital Expenditures	84,448	937,619	886,332	3,763	3,837	3,837	3,837
Proceeds from Long Term Debt	-	(99,591)	(88,078)	-	-	-	-
Debt Principal Repayment	1,013	9,319	2,775	17,616	17,616	17,616	17,616
Transfer to/(from) Reserves	29,704	(92,905)	(87,095)	11,626	11,630	12,242	12,863
Transfer to/(from) Appropriated Surplus	11,513	-	(11,513)	-	-	-	-
Transfer to/(from) Other Funds	-	(9,502)	(9,502)	-	-	-	-
Unfunded Amortization	(8,964)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other	117,714	735,982	683,961	24,047	24,125	24,737	25,358

Woodcreek Park Waste Water Plant (Surplus)/Deficit:	4	-	-	-	-	-	-
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Capital Project Summary

Woodcreek Park Waste Water Plant

382

	Actuals	Amended Budget	Adopted 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	84,219	906,744	849,984	-	-	-	-
CP1365 Woodcreek Park-WWTP Collection System Designs	-	18,924	18,924	-	-	-	-
Capital Projects Total:	84,448	925,668	868,908				

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

Adopted Budget

Financial Plan; Forecast Budget

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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	2,404	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
Other Revenue	813	-	-	-	-	-	-
Total Revenues	15,147	11,847	13,422	14,522	15,622	15,622	15,622

Expenses

Administration	1,080	1,081	2,528	2,528	2,528	2,528	2,528
Wages and Benefits	843	2,144	2,118	2,175	2,219	2,219	2,219
Operating	18,189	27,892	11,593	869	869	869	869
Debt Charges - Interest	12	11	5	-	-	-	-
Total Expenses	20,124	31,128	16,244	5,572	5,616	5,616	5,616

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	118	117	150	-	-	-	-
Transfer to/(from) Reserves	(5,091)	(19,398)	(2,972)	8,950	10,006	10,006	10,006
Total Other	(4,973)	(19,281)	(2,822)	8,950	10,006	10,006	10,006

Sunnyside Waste Water Plant (Surplus)/Deficit:

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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

Adopted Budget

Financial Plan; Forecast Budget

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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	5,759	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
Total Revenues	44,927	38,395	41,962	43,562	45,162	45,162	45,162

Expenses

Administration	3,924	3,920	4,802	4,802	4,802	4,802	4,802
Wages and Benefits	8,535	12,348	12,310	12,650	12,902	12,902	12,902
Operating	11,370	40,185	50,239	15,090	15,090	15,090	15,090
Debt Charges - Interest	50	46	20	-	-	-	-
Amortization of Tangible Capital Assets	1,548	1,547	1,547	1,547	1,547	1,547	1,547
Total Expenses	25,427	58,046	68,918	34,089	34,341	34,341	34,341

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	506	509	653	-	-	-	-
Transfer to/(from) Reserves	20,552	(18,613)	(26,062)	11,020	12,368	12,368	12,368
Unfunded Amortization	(1,548)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other	19,510	(19,651)	(26,956)	9,473	10,821	10,821	10,821

Jolly Roger Waste Water Plant (Surplus)/Deficit:

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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

Adopted Budget

Financial Plan; Forecast Budget

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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	4,651	-	-	-	-	-	-
Internal Recoveries	27	-	-	-	-	-	-
Total Revenues	44,085	40,580	46,394	49,794	53,194	53,194	53,194

Expenses

Administration	3,972	3,973	4,996	4,996	4,996	4,996	4,996
Wages and Benefits	8,534	12,460	12,413	12,757	13,010	13,010	13,010
Operating	10,335	41,102	51,156	13,656	13,656	13,656	13,656
Debt Charges - Interest	50	46	20	-	-	-	-
Amortization of Tangible Capital Assets	1,620	1,615	1,615	1,615	1,615	1,615	1,615
Total Expenses	24,511	59,196	70,200	33,024	33,277	33,277	33,277

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	506	509	653	-	-	-	-
Transfer to/(from) Reserves	20,690	(17,510)	(22,844)	18,385	21,532	21,532	21,532
Unfunded Amortization	(1,620)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other	19,576	(18,616)	(23,806)	16,770	19,917	19,917	19,917

Secret Cove Waste Water Plant (Surplus)/Deficit:

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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

Adopted Budget

Financial Plan; Forecast Budget

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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	38,724	-	-	-	-	-	-
Internal Recoveries	58	-	-	-	-	-	-
Total Revenues	152,796	110,209	121,448	130,248	139,048	139,048	139,048

Expenses

Administration	7,188	7,185	6,814	6,814	6,814	6,814	6,814
Wages and Benefits	17,528	15,192	12,194	19,239	19,620	19,620	19,620
Operating	37,268	55,105	55,187	41,337	41,337	41,337	41,337
Debt Charges - Interest	50	46	20	-	-	-	-
Amortization of Tangible Capital Assets	8,892	8,892	8,892	8,892	8,892	8,892	8,892
Total Expenses	70,926	86,420	83,107	76,282	76,663	76,663	76,663

Other

Capital Expenditures	-	167,012	277,686	11,897	12,134	12,134	12,134
Debt Principal Repayment	506	509	653	-	-	-	-
Transfer to/(from) Reserves	90,261	(134,840)	(231,106)	50,961	59,143	59,143	59,143
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Unfunded Amortization	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)
Total Other	81,875	23,789	38,341	53,966	62,385	62,385	62,385

Lee Bay Waste Water Plant (Surplus)/Deficit:

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Capital Project Summary

Lee Bay Waste Water Plant

386

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2024	2024	2025	2026	2027	2028	2029
CP1378 Filter Commissioning	-	86,016	86,676	-	-	-	-
CP1406 Generator Replacement	-	81,000	81,000	-	-	-	-
CP1427 Electrical Upgrades	-	-	109,992	-	-	-	-
Capital Projects Total:		167,016	277,668				

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

Adopted 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	10,000	-	-	-	-
User Fees & Service Charges	111,371	108,886	98,900	98,900	98,900	98,900	98,900
Investment Income	8,540	1,308	1,660	2,022	2,395	2,780	3,176
Internal Recoveries	89	-	-	-	-	-	-
Total Revenues	149,484	149,675	144,691	139,703	145,656	146,041	146,437

Expenses

Administration	12,084	12,081	13,019	13,019	13,019	13,019	13,019
Wages and Benefits	20,186	45,221	36,594	37,599	38,350	38,350	38,350
Operating	41,733	74,344	55,452	40,452	40,452	40,452	40,452
Debt Charges - Interest	7,546	7,540	7,488	7,448	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	124,233	181,868	155,235	141,200	141,951	141,951	141,951

Other

Capital Expenditures	-	16,155	410	420	431	431	431
Debt Principal Repayment	12,740	12,748	13,387	12,443	12,816	13,201	13,596
Transfer to/(from) Reserves	55,084	(18,414)	17,843	28,322	33,140	33,140	33,141
Transfer to/(from) Appropriated Surplus	-	-	498	-	-	-	-
Transfer to/(from) Other Funds	109	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(42,684)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)
Total Other	25,249	(32,193)	(10,544)	(1,497)	3,705	4,090	4,486

Square Bay Waste Water Plant (Surplus)/Deficit:	(2)	-	-	-	-	-	-
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Capital Project Summary

Square Bay Waste Water Plant

387

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1185 Square Bay Infiltration Reduction

-

13,416

-

-

-

-

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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

Adopted 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	751,997	-	-	-	-
User Fees & Service Charges	59,389	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income	6,247	-	-	-	-	-	-
Internal Recoveries	52	-	-	-	-	-	-
Total Revenues	85,692	829,086	831,086	79,089	79,089	79,089	79,089

Expenses

Administration	6,720	6,714	5,275	5,275	5,275	5,275	5,275
Wages and Benefits	10,486	21,794	23,437	24,079	24,561	24,561	24,561
Operating	21,537	30,218	30,274	26,274	26,274	26,274	26,274
Debt Charges - Interest	50	3,139	600	3,062	2,362	1,667	961
Amortization of Tangible Capital Assets	3,792	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	42,585	65,629	63,350	62,454	62,236	61,541	60,835

Other

Capital Expenditures	3,751	1,036,929	1,040,003	15,451	15,762	15,762	15,762
Proceeds from Long Term Debt	-	(112,501)	(100,033)	-	-	-	-
Debt Principal Repayment	506	9,884	3,987	20,007	20,007	20,007	20,007
Transfer to/(from) Reserves	40,753	(31,019)	(34,521)	(15,059)	(15,152)	(14,457)	(13,751)
Transfer to/(from) Appropriated Surplus	1,864	-	(12,468)	-	-	-	-
Transfer to/(from) Other Funds	-	(136,072)	(125,468)	-	-	-	-
Unfunded Amortization	(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	43,106	763,457	767,736	16,635	16,853	17,548	18,254

Langdale Waste Water Plant (Surplus)/Deficit:	(1)	-	-	-	-	-	-
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Capital Project Summary

Langdale Waste Water Plant

388

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1337 Langdale Wastewater Treatment System Upgrade

3,751

1,024,968

1,024,968

-

-

-

-

Capital Projects Total:

3,751

1,024,968

1,024,968

389 Canoe Rd Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Canoe Rd Waste Water Plant

389

Actuals

Amended
Budget

Adopted 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	999	-	-	-	-	-	-
Internal Recoveries	4	-	-	-	-	-	-
Total Revenues	12,200	11,155	11,655	12,155	12,655	12,655	12,655

Expenses

Administration	1,176	1,175	917	917	917	917	917
Wages and Benefits	893	2,877	2,782	2,902	2,961	2,961	2,961
Operating	1,138	5,750	5,685	733	733	733	733
Debt Charges - Interest	95	11	5	-	-	-	-
Amortization of Tangible Capital Assets	1,764	1,760	1,760	1,760	1,760	1,760	1,760
Total Expenses	5,066	11,573	11,149	6,312	6,371	6,371	6,371

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	3,666	3,664	150	-	-	-	-
Transfer to/(from) Reserves	5,231	(2,322)	2,116	7,603	8,044	8,044	8,044
Unfunded Amortization	(1,764)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other	7,133	(418)	506	5,843	6,284	6,284	6,284

Canoe Rd Waste Water Plant (Surplus)/Deficit:	(1)	-	-	-	-	-	-
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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

Adopted 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	1,917	-	-	-	-	-	-
Internal Recoveries	17	-	-	-	-	-	-
Total Revenues	36,883	34,276	34,976	35,676	36,376	36,376	36,376

Expenses

Administration	2,904	2,908	1,956	1,956	1,956	1,956	1,956
Wages and Benefits	6,165	7,794	9,087	9,337	9,522	9,522	9,522
Operating	4,832	9,120	9,094	9,094	9,094	9,094	9,094
Debt Charges - Interest	112	46	20	-	-	-	-
Amortization of Tangible Capital Assets	2,052	2,048	2,048	2,048	2,048	2,048	2,048
Total Expenses	16,065	21,916	22,205	22,435	22,620	22,620	22,620

Other

Capital Expenditures	-	30,233	30,308	5,452	5,560	5,560	5,560
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	3,158	3,162	653	-	-	-	-
Transfer to/(from) Reserves	19,712	11,246	14,166	9,837	10,244	10,244	10,244
Transfer to/(from) Other Funds	-	(30,233)	(30,308)	-	-	-	-
Unfunded Amortization	(2,052)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other	20,818	12,360	12,771	13,241	13,756	13,756	13,756

Merrill Crescent Waste Water Plant (Surplus)/Deficit:

- - - - -

Capital Project Summary

Merrill Crescent Waste Water Plant

390

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1377 Merril Crescent Electrical Replacement

-

30,240

30,312

-

-

-

-

Capital Projects Total:

30,240

30,312

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

Adopted 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	7,915	-	-	-	-	-	-
Internal Recoveries	40	-	-	-	-	-	-
Total Revenues	77,699	69,234	72,834	75,528	80,034	80,034	80,034

Expenses

Administration	5,208	5,210	4,318	4,318	4,318	4,318	4,318
Wages and Benefits	12,380	17,154	17,014	17,483	17,838	17,838	17,838
Operating	24,773	23,005	23,093	23,093	23,093	23,093	23,093
Debt Charges - Interest	50	46	20	-	-	-	-
Amortization of Tangible Capital Assets	6,264	6,261	6,261	6,261	6,261	6,261	6,261
Total Expenses	48,675	51,676	50,706	51,155	51,510	51,510	51,510

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	506	509	653	-	-	-	-
Transfer to/(from) Reserves	34,781	23,310	27,736	30,634	34,785	34,785	34,785
Unfunded Amortization	(6,264)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other	29,023	17,558	22,128	24,373	28,524	28,524	28,524

Curran Rd Waste Water Plant (Surplus)/Deficit:

(1)

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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

Adopted 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	3,321	-	-	-	-	-	-
Internal Recoveries	37	-	-	-	-	-	-
Total Revenues	60,588	56,032	57,582	59,132	60,682	62,232	62,232

Expenses

Administration	5,856	5,859	3,927	3,927	3,927	3,927	3,927
Wages and Benefits	7,697	22,650	13,921	14,300	14,587	14,587	14,587
Operating	13,891	13,682	18,715	18,715	18,715	18,715	18,715
Debt Charges - Interest	100	92	40	-	-	-	-
Amortization of Tangible Capital Assets	7,680	7,677	7,677	7,677	7,677	7,677	7,677
Total Expenses	35,224	49,960	44,280	44,619	44,906	44,906	44,906

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	1,013	1,020	1,307	-	-	-	-
Transfer to/(from) Reserves	32,029	12,729	19,672	22,190	23,453	25,003	25,003
Unfunded Amortization	(7,680)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other	25,362	6,072	13,302	14,513	15,776	17,326	17,326

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

(2)

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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

Adopted 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	2,859	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
Total Revenues	43,782	40,833	42,283	43,733	45,183	45,183	45,183

Expenses

Administration	4,080	4,077	3,599	3,599	3,599	3,599	3,599
Wages and Benefits	12,509	13,641	13,399	13,769	14,042	14,042	14,042
Operating	13,921	17,909	17,956	13,956	13,956	13,956	13,956
Debt Charges - Interest	50	46	20	-	-	-	-
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses	35,420	40,533	39,834	36,184	36,457	36,457	36,457

Other

Capital Expenditures	6	18,521	17,162	1,428	1,458	1,458	1,468
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	506	509	653	-	-	-	-
Transfer to/(from) Reserves	12,711	(13,870)	(10,506)	10,981	12,128	12,128	12,118
Unfunded Amortization	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other	8,363	300	2,449	7,549	8,726	8,726	8,726

Lillies Lake Waste Water Plant (Surplus)/Deficit:

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Capital Project Summary

Lillies Lake Waste Water Plant

393

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1315 System Repairs & Upgrades

6

15,780

15,768

-

-

-

-

Capital Projects Total:

6

15,780

15,768

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

Adopted 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	5,994	-	-	-	-	-	-
Internal Recoveries	20	-	-	-	-	-	-
Total Revenues	41,174	34,939	38,289	39,839	41,389	41,389	41,389

Expenses

Administration	3,684	3,678	2,472	2,472	2,472	2,472	2,472
Wages and Benefits	7,909	10,338	10,106	10,383	10,588	10,588	10,588
Operating	8,393	9,214	11,266	11,266	11,266	11,266	11,266
Debt Charges - Interest	50	46	20	-	-	-	-
Amortization of Tangible Capital Assets	7,692	7,687	7,687	7,687	7,687	7,687	7,687
Total Expenses	27,728	30,963	31,551	31,808	32,013	32,013	32,013

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	506	509	653	-	-	-	-
Transfer to/(from) Reserves	20,646	11,154	13,772	15,718	17,063	17,063	17,063
Unfunded Amortization	(7,692)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other	13,460	3,976	6,738	8,031	9,376	9,376	9,376

Painted Boat Waste Water Plant (Surplus)/Deficit:

14

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Capital Project Summary

Painted Boat Waste Water Plant

394

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

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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

Adopted 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	4,606	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
Total Revenues	46,310	39,563	42,710	42,710	42,710	42,710	42,710

Expenses

Administration	5,772	5,771	4,309	4,309	4,309	4,309	4,309
Wages and Benefits	8,453	16,504	16,463	16,917	17,253	17,253	17,253
Operating	6,440	15,460	9,527	9,527	9,527	9,527	9,527
Debt Charges - Interest	100	92	40	-	-	-	-
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses	36,893	53,954	46,466	46,880	47,216	47,216	47,216

Other

Capital Expenditures	-	-	-	-	-	-	-
Debt Principal Repayment	1,012	1,019	1,306	-	-	-	-
Transfer to/(from) Reserves	24,540	717	11,065	11,957	11,621	11,621	11,621
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other	9,424	(14,391)	(3,756)	(4,170)	(4,506)	(4,506)	(4,506)

Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:

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Capital Project Summary

Sakinaw Ridge Waste Water Plant

395

Actuals

Amended
Budget

Adopted 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	21,848	25,246	3,398	15.55%	15.03%
Area B - Halfmoon Bay	13,565	14,328	17,610	18,098	21,722	3,624	20.02%	12.93%
Area D - Roberts Creek	10,618	10,823	13,398	13,765	16,154	2,389	17.36%	9.62%
Area E - Elphinstone	8,014	8,315	10,408	10,606	12,836	2,230	21.03%	7.64%
Area F - West Howe Sound	14,072	13,900	16,649	17,717	21,450	3,733	21.07%	12.77%
Member Municipalities								
District of Sechelt	28,272	30,150	38,961	38,869	45,923	7,054	18.15%	27.34%
Town of Gibsons	13,103	13,288	16,935	17,398	21,367	3,969	22.81%	12.72%
shíshálh Nation Government District	2,181	2,161	2,553	2,698	3,300	602	22.31%	1.96%
Net Taxes Levied	104,956	110,079	137,137	141,000	167,998	26,998	19.15%	100.00%
Limit by law	505,862	505,862	563,421	559,919	568,292			

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

	2021	2022	2023	2024	2025
Residential [01]	.67	.53	.60	.62	.72
Utilities [02]	2.34	1.87	2.09	2.15	2.51
Major Industry [04]	2.28	1.82	2.03	2.09	2.44
Light Industry [05]	2.28	1.82	2.03	2.09	2.44
Business and Other [06]	1.64	1.31	1.46	1.51	1.76
Managed Forest Land [07]	2.01	1.60	1.79	1.85	2.15
Rec/Non Profit [08]	.67	.53	.60	.62	.72
Farm [09]	.67	.53	.60	.62	.72

Capital Project Summary

Cemetery	Actuals	Amended Budget	Adopted 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	104,189	589,404	495,708	-	-	-	-	
Capital Projects Total:	107,546	595,464	495,708					

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	197,255	8,243	4.36%	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	197,255	8,243	4.36%	100.00%
Limit by law	922,983	922,983	992,531	1,020,314	1,008,316			

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	5.61
Utilities [02]	25.31	18.68	18.11	18.64	19.63
Major Industry [04]	-	-	-	-	-
Light Industry [05]	24.59	18.15	17.60	18.10	19.07
Business and Other [06]	17.72	13.08	12.68	13.04	13.74
Managed Forest Land [07]	21.69	16.01	15.53	15.97	16.83
Rec/Non Profit [08]	7.23	5.34	5.18	5.32	5.61
Farm [09]	7.23	5.34	5.18	5.32	5.61

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	33,369	30,723	(2,646)	(7.93%)	15.03%
Area B - Halfmoon Bay	22,882	24,968	26,567	27,641	26,433	(1,208)	(4.37%)	12.93%
Area D - Roberts Creek	17,911	18,860	20,212	21,024	19,658	(1,366)	(6.50%)	9.62%
Area E - Elphinstone	13,519	14,490	15,702	16,199	15,621	(578)	(3.57%)	7.64%
Area F - West Howe Sound	23,738	24,222	25,117	27,059	26,102	(957)	(3.54%)	12.77%
Member Municipalities								
District of Sechelt	47,693	52,538	58,777	59,366	55,885	(3,481)	(5.86%)	27.34%
Town of Gibsons	22,104	23,155	25,548	26,572	26,002	(570)	(2.15%)	12.72%
shíshálh Nation Government District	3,678	3,766	3,852	4,121	4,016	(105)	(2.55%)	1.96%
Net Taxes Levied	177,050	191,820	206,885	215,351	204,440	(10,911)	(5.07%)	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	.94	.87
Utilities [02]	3.95	3.26	3.16	3.29	3.06
Major Industry [04]	3.84	3.17	3.07	3.20	2.97
Light Industry [05]	3.84	3.17	3.07	3.20	2.97
Business and Other [06]	2.77	2.28	2.21	2.30	2.14
Managed Forest Land [07]	3.39	2.80	2.70	2.82	2.62
Rec/Non Profit [08]	1.13	.93	.90	.94	.87
Farm [09]	1.13	.93	.90	.94	.87

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	510,389	511,967	1,578	0.31%	28.24%
Area B - Halfmoon Bay	211,277	261,341	286,640	395,469	412,546	17,077	4.32%	22.75%
Area D - Roberts Creek	177,720	210,788	232,895	321,568	327,589	6,021	1.87%	18.07%
Area E - Elphinstone	134,138	161,949	180,928	247,774	260,309	12,535	5.06%	14.36%
Area F - West Howe Sound	163,784	183,075	199,434	284,479	300,589	16,110	5.66%	16.58%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	940,190	1,150,441	1,258,389	1,759,679	1,813,001	53,322	3.03%	100.00%

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	14.38	14.56
Utilities [02]	39.22	36.45	36.36	50.32	50.95
Major Industry [04]	38.10	35.40	35.32	48.88	49.50
Light Industry [05]	38.10	35.40	35.32	48.88	49.50
Business and Other [06]	27.46	25.51	25.45	35.22	35.67
Managed Forest Land [07]	33.62	31.24	31.16	43.13	43.67
Rec/Non Profit [08]	11.21	10.41	10.39	14.38	14.56
Farm [09]	11.21	10.41	10.39	14.38	14.56

Rural Planning Services

504

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	1,759,680	1,759,679	1,813,001	1,877,039	1,445,924	1,446,025	1,446,128
Government Transfers	28,845	178,845	150,000	-	-	-	-
User Fees & Service Charges	280,440	200,056	282,641	288,036	292,070	292,070	292,070
Investment Income	32,083	-	-	-	-	-	-
Internal Recoveries	1,443	-	-	-	-	-	-
Other Revenue	11,625	35,000	35,000	-	-	-	-
Total Revenues	2,114,116	2,173,580	2,280,642	2,165,075	1,737,994	1,738,095	1,738,198

Expenses

Administration	223,824	223,825	314,072	314,072	314,072	314,072	314,072
Wages and Benefits	1,387,211	1,321,660	1,524,787	1,492,695	1,352,012	1,352,012	1,352,012
Operating	442,742	1,045,878	921,456	358,308	71,910	72,011	72,114
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	2,053,777	2,591,363	2,760,315	2,165,075	1,737,994	1,738,095	1,738,198

Other

Transfer to/(from) Reserves	136,445	(337,783)	(429,673)	-	-	-	-
Transfer to/(from) Appropriated Surplus	(75,071)	(80,000)	-	-	-	-	-
Transfer to/(from) Other Funds	(1,031)	-	(50,000)	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	60,343	(417,783)	(479,673)	-	-	-	-

Rural Planning Services (Surplus)/Deficit:

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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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

User Fees & Service Charges	11,494	20,500	20,500	500	500	500	500
Investment Income	18,861	-	-	-	-	-	-
Internal Recoveries	333,828	333,467	336,954	371,021	392,246	392,246	392,246
Other Revenue	16,021	-	-	-	-	-	-
Total Revenues	380,204	353,967	357,454	371,521	392,746	392,746	392,746

Expenses

Wages and Benefits	307,557	288,741	292,228	311,295	317,520	317,520	317,520
Operating	59,540	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	378,281	365,515	369,002	388,069	394,294	394,294	394,294

Other

Capital Expenditures	60,000	60,000	-	-	60,000	-	-
Transfer to/(from) Reserves	(47,195)	(60,000)	-	(5,000)	(50,000)	10,000	10,000
Transfer to/(from) Other Funds	299	-	-	-	-	-	-
Unfunded Amortization	(11,184)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)
Total Other	1,920	(11,548)	(11,548)	(16,548)	(1,548)	(1,548)	(1,548)

Geographic Information Services (Surplus)/Deficit:

(3)

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Capital Project Summary

Geographic Information Services

506

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

CP1078 Orthophoto Aquisition

60,000

60,000

-

-

60,000

-

-

Capital Projects Total:

60,000

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	Adopted Budget	Financial Plan; Forecast Budget			
510		2024	2024	2025	2026	2027	2028	2029
CP1342	Orthophoto Aquisition [510]	14,913	15,000	-	-	15,000	-	-
Capital Projects Total:		14,913	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							26.18%
Area B - Halfmoon Bay							21.63%
Area D - Roberts Creek							16.71%
Area E - Elphinstone							13.27%
Area F - West Howe Sound							22.21%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shísháhlh 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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

-

-

-

-

-

-

-

Total Revenues

-

-

-

-

-

-

-

Expenses

Administration

-

-

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-

-

Wages and Benefits

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-

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Total Expenses

-

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Heritage Conservation Service (Surplus)/Deficit:

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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				25.07%
Area B - Halfmoon Bay	9	(199)	1,861				21.57%
Area D - Roberts Creek	7	(151)	1,416				16.04%
Area E - Elphinstone	5	(116)	1,100				12.75%
Area F - West Howe Sound	9	(193)	1,760				21.30%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	1	(30)	270				3.28%
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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	-	-	-	-	-	-	-
User Fees & Service Charges	1,152,535	1,003,221	1,062,884	1,085,782	1,102,917	1,102,991	1,103,066
Investment Income	93,232	-	-	-	-	-	-
Internal Recoveries	880	-	-	-	-	-	-
Other Revenue	1,960	600	600	600	600	600	600
Total Revenues	1,248,607	1,003,821	1,063,484	1,086,382	1,103,517	1,103,591	1,103,666

Expenses

Administration	155,820	155,820	169,210	169,210	169,210	169,210	169,210
Wages and Benefits	777,838	785,742	830,086	852,913	869,975	869,975	869,975
Operating	103,917	83,761	57,688	57,759	57,832	57,906	57,981
Amortization of Tangible Capital Assets	17,040	7,439	17,040	17,040	17,040	17,040	17,040
Total Expenses	1,054,615	1,032,762	1,074,024	1,096,922	1,114,057	1,114,131	1,114,206

Other

Transfer to/(from) Reserves	210,244	(22,002)	6,000	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	794	500	500	500	500	500	500
Unfunded Amortization	(17,040)	(7,439)	(17,040)	(17,040)	(17,040)	(17,040)	(17,040)
Total Other	193,998	(28,941)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)

Building Inspection Services (Surplus)/Deficit:

6

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Capital Project Summary

Building Inspection Services

520

Actuals

Amended
Budget

Adopted 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	(17,612)	(101,160) (121.08%)	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	(17,612)	(101,160) (121.08%)	100.00%
Limit by law	203,056	203,056	218,357	224,469	221,829		

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	(.50)
Utilities [02]	12.00	8.80	3.93	8.24	(1.75)
Major Industry [04]	-	-	-	-	-
Light Industry [05]	11.66	8.55	3.82	8.00	(1.70)
Business and Other [06]	8.40	6.16	2.75	5.77	(1.23)
Managed Forest Land [07]	10.28	7.55	3.37	7.06	(1.50)
Rec/Non Profit [08]	3.43	2.52	1.12	2.35	(.50)
Farm [09]	3.43	2.52	1.12	2.35	(.50)

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	(43,178)	(91,408) (189.53%)	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	(43,178)	(91,408) (189.53%)	100.00%
Limit by law	140,433	140,433	155,494	153,922	157,618		

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	(1.43)
Utilities [02]	6.83	6.52	.94	5.74	(4.99)
Major Industry [04]	6.64	6.33	.91	5.58	(4.85)
Light Industry [05]	6.64	6.33	.91	5.58	(4.85)
Business and Other [06]	4.78	4.56	.66	4.02	(3.50)
Managed Forest Land [07]	5.85	5.59	.80	4.92	(4.28)
Rec/Non Profit [08]	1.95	1.86	.27	1.64	(1.43)
Farm [09]	1.95	1.86	.27	1.64	(1.43)

Economic Development Area B
532

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

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2027

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2029

Revenues

Grants in Lieu of Taxes	533	-	-	-	-	-	-
Tax Requisitions	48,228	48,230	(43,178)	10,318	4,257	4,257	4,257
Investment Income	285	-	-	-	-	-	-
Internal Recoveries	51	-	-	-	-	-	-
Total Revenues	49,097	48,230	(43,178)	10,318	4,257	4,257	4,257

Expenses

Administration	480	474	2,257	2,257	2,257	2,257	2,257
Wages and Benefits	350	-	-	-	-	-	-
Operating	(3,468)	50,108	8,661	8,061	2,000	2,000	2,000
Total Expenses	(2,638)	50,582	10,918	10,318	4,257	4,257	4,257

Other

Transfer to/(from) Appropriated Surplus	51,727	-	(51,727)	-	-	-	-
Prior Year (Surplus)/Deficit	(2,352)	(2,352)	(2,369)	-	-	-	-
Total Other	49,375	(2,352)	(54,096)	-	-	-	-

Economic Development Area B (Surplus)/Deficit:
(2,360)
-
-
-
-
-
-

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	(39,103)	(82,738) (189.61%)	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	(39,103)	(82,738) (189.61%)	100.00%
Limit by law	134,894	134,894	149,330	148,933	149,911		

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	(1.74)
Utilities [02]	9.99	7.48	1.10	6.83	(6.08)
Major Industry [04]	9.71	7.27	1.07	6.63	(5.91)
Light Industry [05]	9.71	7.27	1.07	6.63	(5.91)
Business and Other [06]	6.99	5.24	.77	4.78	(4.26)
Managed Forest Land [07]	8.57	6.41	.94	5.85	(5.21)
Rec/Non Profit [08]	2.86	2.14	.31	1.95	(1.74)
Farm [09]	2.85	2.14	.31	1.95	(1.74)

Economic Development Area D
533

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	43,632	43,635	(39,103)	8,951	4,033	4,033	4,033
Investment Income	256	-	-	-	-	-	-
Internal Recoveries	46	-	-	-	-	-	-
Total Revenues	43,934	43,635	(39,103)	8,951	4,033	4,033	4,033

Expenses

Administration	420	416	2,033	2,033	2,033	2,033	2,033
Wages and Benefits	350	-	-	-	-	-	-
Operating	(3,574)	45,129	7,518	6,918	2,000	2,000	2,000
Total Expenses	(2,804)	45,545	9,551	8,951	4,033	4,033	4,033

Other

Transfer to/(from) Appropriated Surplus	46,837	-	(46,837)	-	-	-	-
Prior Year (Surplus)/Deficit	(1,909)	(1,910)	(1,817)	-	-	-	-
Total Other	44,928	(1,910)	(48,654)	-	-	-	-

Economic Development Area D (Surplus)/Deficit:
(1,810)
-
-
-
-
-
-

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	(22,255)	(54,344) (169.35%)	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	(22,255)	(54,344) (169.35%)	100.00%
Limit by law	153,160	153,160	171,446	169,711	176,024		

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

	2021	2022	2023	2024	2025
Residential [01]	1.94	2.10	.44	1.86	(1.24)
Utilities [02]	6.79	7.36	1.54	6.52	(4.36)
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.60	7.15	1.50	6.33	(4.23)
Business and Other [06]	4.75	5.15	1.08	4.56	(3.05)
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.94	2.10	.44	1.86	(1.24)

Economic Development Area E
534

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	32,088	32,089	(22,255)	7,747	3,511	3,511	3,511
Investment Income	191	-	-	-	-	-	-
Internal Recoveries	34	-	-	-	-	-	-
Total Revenues	32,313	32,089	(22,255)	7,747	3,511	3,511	3,511

Expenses

Administration	480	483	1,511	1,511	1,511	1,511	1,511
Wages and Benefits	350	-	-	-	-	-	-
Operating	788	33,515	8,836	6,236	2,000	2,000	2,000
Total Expenses	1,618	33,998	10,347	7,747	3,511	3,511	3,511

Other

Transfer to/(from) Appropriated Surplus	30,827	-	(30,827)	-	-	-	-
Prior Year (Surplus)/Deficit	(1,909)	(1,909)	(1,775)	-	-	-	-
Total Other	28,918	(1,909)	(32,602)	-	-	-	-

Economic Development Area E (Surplus)/Deficit:
(1,777)
-
-
-
-
-
-

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	(37,283)	(90,915) (169.52%)	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	(37,283)	(90,915) (169.52%)	100.00%
Limit by law	217,749	217,749	234,017	240,222	247,344		

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	(1.25)
Utilities [02]	7.87	7.02	1.29	6.52	(4.37)
Major Industry [04]	7.64	6.82	1.25	6.33	(4.24)
Light Industry [05]	7.64	6.82	1.25	6.33	(4.24)
Business and Other [06]	5.51	4.91	.90	4.56	(3.06)
Managed Forest Land [07]	6.74	6.02	1.11	5.59	(3.74)
Rec/Non Profit [08]	2.25	2.01	.37	1.86	(1.25)
Farm [09]	2.25	2.01	.37	1.86	(1.25)

Economic Development Area F
535

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	53,628	53,632	(37,283)	10,391	4,386	4,386	4,386
Investment Income	301	-	-	-	-	-	-
Internal Recoveries	54	-	-	-	-	-	-
Total Revenues	53,983	53,632	(37,283)	10,391	4,386	4,386	4,386

Expenses

Administration	564	569	2,386	2,386	2,386	2,386	2,386
Wages and Benefits	350	-	-	-	-	-	-
Operating	703	52,973	12,605	8,005	2,000	2,000	2,000
Total Expenses	1,617	53,542	14,991	10,391	4,386	4,386	4,386

Other

Transfer to/(from) Appropriated Surplus	50,427	-	(50,427)	-	-	-	-
Prior Year (Surplus)/Deficit	89	90	(1,847)	-	-	-	-
Total Other	50,516	90	(52,274)	-	-	-	-

Economic Development Area F (Surplus)/Deficit:	(1,850)	-	-	-	-	-	-
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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							15.03%
Area B - Halfmoon Bay							12.93%
Area D - Roberts Creek							9.62%
Area E - Elphinstone							7.64%
Area F - West Howe Sound							12.77%
Member Municipalities							
District of Sechelt							27.34%
Town of Gibsons							12.72%
shishálh Nation Government District							1.96%
Net Taxes Levied							100.00%
Limit by law	908,158	1,217,816	1,356,385	1,347,953	1,368,109		

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

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions

- - - - - - - -

Investment Income

57,673 - - - - - - -

Internal Recoveries

167 - - - - - - -

Other Revenue

121,460 156,339 156,339 156,339 156,339 156,339 156,339

Total Revenues

179,300 156,339 156,339 156,339 156,339 156,339 156,339

Expenses

Administration

6,060 6,055 23,257 23,257 23,257 23,257 23,257

Wages and Benefits

49,150 59,580 83,243 85,532 32,899 32,899 32,899

Operating

152,409 485,688 243,469 128,057 91,336 91,336 91,336

Total Expenses

207,619 551,323 349,969 236,846 147,492 147,492 147,492

Other

Development of Land Held for Resale

17,953 104,055 219,308 31,257 31,257 31,257 31,257

Transfer to/(from) Reserves

(46,254) (499,039) (412,938) (111,764) (22,410) (22,410) (22,410)

Total Other

(28,301) (394,984) (193,630) (80,507) 8,847 8,847 8,847

Hillside Development Project (Surplus)/Deficit:

18 - - - - - -

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	1,107,521	1,225,505	117,984	10.65%	16.84%
Area D - Roberts Creek	559,899	601,140	656,690	712,236	766,690	54,454	7.65%	10.53%
Area E - Elphinstone	500,421	542,961	600,808	650,007	705,702	55,695	8.57%	9.70%
Area F - West Howe Sound	765,532	762,246	809,430	898,786	1,027,583	128,797	14.33%	14.12%
Member Municipalities								
District of Sechelt	1,841,559	1,926,431	2,136,358	2,205,264	2,287,943	82,679	3.75%	31.43%
Town of Gibsons	727,068	780,032	867,845	941,384	1,002,984	61,600	6.54%	13.78%
shíshálh Nation Government District	162,394	190,009	207,282	232,365	262,550	30,185	12.99%	3.61%
Net Taxes Levied	5,509,756	5,755,320	6,287,766	6,747,563	7,278,957	531,394	7.88%	100.00%
Limit by law	12,701,595	16,847,846	18,978,636	18,689,998	19,053,812			

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	99.01	104.74
Utilities [02]	366.56	332.15	331.99	346.54	366.59
Major Industry [04]	356.08	322.66	322.51	336.64	356.11
Light Industry [05]	356.08	322.66	322.51	336.64	356.11
Business and Other [06]	256.59	232.51	232.39	242.58	256.61
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	104.69	94.87	94.83	99.01	104.73
Farm [09]	-	-	-	-	-

Community Recreation Facilities

615

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

Revenues

Grants in Lieu of Taxes	231	-	-	-	-	-	-
Tax Requisitions	6,747,571	6,747,563	7,278,957	7,469,217	7,582,529	7,605,091	7,626,004
Frontage & Parcel Taxes	1,698,324	1,698,073	1,698,073	118,005	-	-	-
User Fees & Service Charges	1,878,264	1,837,906	1,856,984	1,857,509	1,857,901	1,857,901	1,857,901
Investment Income	847,718	513,598	553,539	75,648	-	9,702	19,728
Internal Recoveries	7,380	-	-	-	-	-	-
Other Revenue	28,549	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues	11,208,037	10,814,998	11,405,411	9,538,237	9,458,288	9,490,552	9,521,491

Expenses

Administration	1,071,060	1,071,071	1,091,744	1,091,744	1,091,744	1,091,744	1,091,744
Wages and Benefits	4,178,450	4,157,657	4,514,156	4,611,624	4,703,297	4,703,297	4,703,297
Operating	2,024,440	2,233,691	2,294,378	2,126,116	2,134,716	2,130,316	2,130,316
Debt Charges - Interest	930,665	1,049,886	1,057,529	292,129	192,082	167,142	141,487
Amortization of Tangible Capital Assets	1,028,593	1,033,297	1,028,597	1,028,597	1,028,597	1,028,597	1,028,597
Total Expenses	9,233,208	9,545,602	9,986,404	9,150,210	9,150,436	9,121,096	9,095,441

Other

Capital Expenditures	1,668,642	8,840,437	8,868,330	1,250,900	2,669,500	1,638,000	376,700
Proceeds from Long Term Debt	(546,530)	(5,979,692)	(6,080,071)	(87,500)	(1,606,000)	(721,400)	-
Debt Principal Repayment	1,308,747	1,441,750	1,693,786	1,021,773	938,044	962,540	946,500
Transfer to/(from) Reserves	942,533	(1,932,962)	(2,271,241)	(768,549)	(665,095)	(481,087)	131,447
Transfer to/(from) Appropriated Surplus	(76,963)	(313,497)	(387,588)	-	-	-	-
Transfer to/(from) Other Funds	(293,039)	246,657	624,388	-	-	-	-
Unfunded Amortization	(1,028,593)	(1,033,297)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)
Total Other	1,974,797	1,269,396	1,419,007	388,027	307,852	369,456	426,050

Community Recreation Facilities (Surplus)/Deficit:

(32) - - - - - -

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1151	Capital Renewal Fund (GACC)	315,371	1,168,008	1,256,328	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	27,611	514,536	797,064	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	89,447	646,932	545,784	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	127,426	406,632	275,772	-	-	-	-
CP1256	SAC Sprinkler System Replacement	275,657	495,852	220,200	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	1,260	1,260	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	900,000	-	-	-	-
CP1309	Health & Safety Requirments	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	130,200	-	-	-	-
CP1349	GACC Roof Replacement	15,098	2,899,896	2,884,800	-	-	-	-
CP1350	SAC Roof Replacement	13,896	556,296	1,217,700	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	-	36,096	112,296	-	-	-	-
CP1393	SAC Heat Pump Replacement	160,179	249,996	89,820	-	-	-	-
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:		1,668,645	8,840,436	8,868,324				

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	695,172	43,381	6.66%
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	695,172	43,381	6.66%
Limit by law	1,025,190	1,480,947	1,603,434	1,624,504	1,623,744		

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	68.10
Utilities [02]	271.65	239.20	228.21	232.17	238.37
Major Industry [04]	-	-	-	-	-
Light Industry [05]	263.89	232.37	221.69	225.53	231.55
Business and Other [06]	190.16	167.44	159.74	162.52	166.86
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	77.61	68.34	65.20	66.33	68.10
Farm [09]	-	-	-	-	-

Pender Harbour Pool

625

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	651,792	651,791	695,172	709,218	719,722	719,722	719,722
Frontage & Parcel Taxes	48,540	48,519	64,523	64,523	64,523	64,523	46,788
User Fees & Service Charges	75,084	90,100	91,627	91,669	91,700	91,700	91,700
Investment Income	64,228	21,258	23,270	25,363	27,539	29,803	32,157
Internal Recoveries	660	-	-	-	-	-	-
Other Revenue	1,386	-	-	-	-	-	-
Total Revenues	841,690	811,668	874,592	890,773	903,484	905,748	890,367

Expenses

Administration	86,556	86,553	91,922	91,922	91,922	91,922	91,922
Wages and Benefits	423,621	472,951	512,446	526,534	537,069	537,069	537,069
Operating	133,401	159,769	159,813	157,431	157,431	157,431	157,431
Debt Charges - Interest	28,694	19,466	35,470	35,470	35,470	35,470	17,735
Amortization of Tangible Capital Assets	101,637	100,302	101,634	101,634	101,634	101,634	101,634
Total Expenses	773,909	839,041	901,285	912,991	923,526	923,526	905,791

Other

Capital Expenditures	8,424	33,865	70,441	10,000	10,000	10,000	10,000
Debt Principal Repayment	50,316	50,311	52,323	54,416	56,592	58,856	61,210
Transfer to/(from) Reserves	110,238	(11,247)	(47,823)	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds	449	-	-	-	-	-	-
Unfunded Amortization	(101,637)	(100,302)	(101,634)	(101,634)	(101,634)	(101,634)	(101,634)
Total Other	67,790	(27,373)	(26,693)	(22,218)	(20,042)	(17,778)	(15,424)

Pender Harbour Pool (Surplus)/Deficit:	9	-	-	-	-	-	-
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Capital Project Summary

Pender Harbour Pool

625

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1063	Annual Gym Equipment Replacement (Base)	-	23,868	33,864	9,996	9,996	9,996	9,996
CP1330	Storage Container	8,424	9,996	1,572	-	-	-	-
CP1414	Eyewash station	-	-	35,004	-	-	-	-
Capital Projects Total:		8,424	33,864	70,440	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	8,114	7,830	(284)	(3.50%)	15.33%
Area B - Halfmoon Bay	393	360	9,421	6,721	6,737	16	0.24%	13.19%
Area D - Roberts Creek	307	272	7,167	5,112	5,010	(102)	(2.00%)	9.81%
Area E - Elphinstone	232	209	5,568	3,939	3,981	42	1.07%	7.79%
Area F - West Howe Sound	407	350	8,906	6,580	6,652	72	1.09%	13.02%
Member Municipalities								
District of Sechelt	818	759	20,842	14,435	14,243	(192)	(1.33%)	27.88%
Town of Gibsons	379	334	9,059	6,461	6,627	166	2.57%	12.97%
shíshálh Nation Government District								
Net Taxes Levied	2,975	2,715	71,996	51,362	51,080	(282)	(0.55%)	100.00%
Limit by law	2,547,346	2,547,346	2,840,062	2,821,706	2,863,094			

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

	2021	2022	2023	2024	2025
Residential [01]	.02	.01	.32	.23	.22
Utilities [02]	.07	.05	1.12	.80	.78
Major Industry [04]	.07	.05	1.09	.78	.76
Light Industry [05]	.07	.05	1.09	.78	.76
Business and Other [06]	.05	.03	.78	.56	.55
Managed Forest Land [07]	.06	.04	.96	.69	.67
Rec/Non Profit [08]	.02	.01	.32	.23	.22
Farm [09]	.02	.01	.32	.23	.22

School Facilities - Joint Use

630

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	51,360	51,362	51,080	51,175	51,248	51,248	51,248
Investment Income	2,102	-	-	-	-	-	-
Internal Recoveries	49	-	-	-	-	-	-
Total Revenues	53,511	51,362	51,080	51,175	51,248	51,248	51,248

Expenses

Administration	3,228	3,222	2,757	2,757	2,757	2,757	2,757
Wages and Benefits	3,161	3,290	3,473	3,568	3,641	3,641	3,641
Operating	21,604	44,850	44,850	44,850	44,850	44,850	44,850
Total Expenses	27,993	51,362	51,080	51,175	51,248	51,248	51,248

Other

Transfer to/(from) Reserves	25,528	-	-	-	-	-	-
Total Other	25,528	-	-	-	-	-	-

School Facilities - Joint Use (Surplus)/Deficit:	10	-	-	-	-	-	-
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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	204,825	210,055	5,230	2.55%	23.07%
Area F - West Howe Sound	300,184	303,594	317,783	342,137	351,001	8,864	2.59%	38.54%
Member Municipalities								
District of Sechelt								
Town of Gibsons	279,529	290,213	323,243	335,983	349,647	13,664	4.07%	38.39%
shíshálh Nation Government District								
Net Taxes Levied	750,669	775,420	839,687	882,945	910,703	27,758	3.14%	100.00%
Limit by law	1,930,488	1,930,488	2,139,165	2,145,773	2,217,893			

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	11.89	11.75
Utilities [02]	49.99	40.87	39.92	41.60	41.12
Major Industry [04]	48.56	39.70	38.78	40.41	39.94
Light Industry [05]	48.56	39.70	38.78	40.41	39.94
Business and Other [06]	34.99	28.61	27.95	29.12	28.78
Managed Forest Land [07]	42.85	35.03	34.22	35.66	35.24
Rec/Non Profit [08]	14.28	11.68	11.41	11.89	11.75
Farm [09]	14.28	11.68	11.40	11.88	11.75

Gibsons & Area Library
640

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	882,948	882,945	910,703	910,896	911,039	911,039	911,039
Investment Income	23,110	-	-	-	-	-	-
Internal Recoveries	879	-	-	-	-	-	-
Total Revenues	906,937	882,945	910,703	910,896	911,039	911,039	911,039

Expenses

Administration	57,948	57,951	48,887	48,887	48,887	48,887	48,887
Wages and Benefits	3,637	6,672	6,957	7,150	7,293	7,293	7,293
Operating	853,099	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	966,867	974,810	1,005,142	1,005,335	1,005,478	1,005,478	1,005,478

Other

Transfer to/(from) Reserves	81,937	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	(59,930)	(91,865)	(94,439)	(94,439)	(94,439)	(94,439)	(94,439)

Gibsons & Area Library (Surplus)/Deficit:

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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	66,581	1,283	1.96%	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	66,581	1,283	1.96%	100.00%
Limit by law	85,895	123,056	132,328	134,125	134,310			

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	1.90
Utilities [02]	8.18	6.00	5.97	6.53	6.63
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.95	5.83	5.80	6.34	6.44
Business and Other [06]	5.73	4.20	4.18	4.57	4.64
Managed Forest Land [07]	7.01	5.15	5.12	5.59	5.69
Rec/Non Profit [08]	2.34	1.72	1.71	1.86	1.90
Farm [09]	2.34	1.72	1.71	1.86	1.89

Egmont/Pender Harbour Library Service

643

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	65,304	65,298	66,581	66,811	66,811	66,811	66,811
Investment Income	350	-	-	-	-	-	-
Internal Recoveries	62	-	-	-	-	-	-
Total Revenues	65,716	65,298	66,581	66,811	66,811	66,811	66,811

Expenses

Administration	3,696	3,696	3,270	3,270	3,270	3,270	3,270
Operating	61,786	61,602	63,541	63,541	63,541	63,541	63,541
Total Expenses	65,482	65,298	66,811	66,811	66,811	66,811	66,811

Other

Prior Year (Surplus)/Deficit	-	-	(230)	-	-	-	-
Total Other	-	-	(230)	-	-	-	-

Egmont/Pender Harbour Library Service (Surplus)/Deficit:	(234)	-	-	-	-	-	-
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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	184,268	2,613	1.44%	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	184,268	2,613	1.44%	100.00%
Limit by law	434,429	434,429	481,210	475,525	487,475			

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	6.50
Utilities [02]	29.04	22.50	21.93	23.11	22.75
Major Industry [04]	28.21	21.85	21.31	22.45	22.10
Light Industry [05]	28.21	21.85	21.31	22.45	22.10
Business and Other [06]	20.33	15.75	15.35	16.17	15.93
Managed Forest Land [07]	24.89	19.28	18.80	19.80	19.50
Rec/Non Profit [08]	8.30	6.43	6.27	6.60	6.50
Farm [09]	8.30	6.43	6.27	6.60	6.50

Halfmoon Bay Library Service

645

Actuals

Amended
Budget

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Financial Plan; Forecast Budget

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Revenues

Grants in Lieu of Taxes	1	-	-	-	-	-	-
Tax Requisitions	181,656	181,655	184,268	184,907	184,907	184,907	184,907
Investment Income	970	-	-	-	-	-	-
Internal Recoveries	174	-	-	-	-	-	-
Total Revenues	182,801	181,655	184,268	184,907	184,907	184,907	184,907

Expenses

Administration	10,860	10,860	9,067	9,067	9,067	9,067	9,067
Operating	171,302	170,796	175,840	175,840	175,840	175,840	175,840
Total Expenses	182,162	181,656	184,907	184,907	184,907	184,907	184,907

Other

Prior Year (Surplus)/Deficit	(1)	(1)	(639)	-	-	-	-
Total Other	(1)	(1)	(639)	-	-	-	-

Halfmoon Bay Library Service (Surplus)/Deficit:	(640)	-	-	-	-	-	-
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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	216,932	219,479	2,547	1.17%	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	216,932	219,479	2,547	1.17%	100.00%
Limit by law	489,616	489,616	541,603	540,583	544,432			

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	9.93	9.98
Utilities [02]	44.94	34.74	34.58	34.76	34.92
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	31.45	24.32	24.20	24.33	24.44
Managed Forest Land [07]	38.52	29.78	29.64	29.79	29.93
Rec/Non Profit [08]	12.84	9.93	9.88	9.93	9.98
Farm [09]	12.84	9.93	9.88	9.93	9.98

Roberts Creek Library Service
646

Actuals

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Budget

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	216,928	216,932	219,479	219,920	219,920	219,920	219,920
Investment Income	672	-	-	-	-	-	-
Internal Recoveries	120	-	-	-	-	-	-
Total Revenues	217,720	216,932	219,479	219,920	219,920	219,920	219,920

Expenses

Administration	7,920	7,914	6,335	6,335	6,335	6,335	6,335
Operating	118,682	119,333	122,326	121,326	121,326	121,326	121,326
Total Expenses	126,602	127,247	128,661	127,661	127,661	127,661	127,661

Other

Transfer to/(from) Appropriated Surplus	1,000	-	(1,000)	-	-	-	-
Transfer to/(from) Other Funds	89,684	89,685	92,259	92,259	92,259	92,259	92,259
Prior Year (Surplus)/Deficit	-	-	(441)	-	-	-	-
Total Other	90,684	89,685	90,818	92,259	92,259	92,259	92,259

Roberts Creek Library Service (Surplus)/Deficit:	(434)	-	-	-	-	-	-
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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	28,720	28,825	105	0.37%	15.03%	
Area B - Halfmoon Bay	19,844	22,276	22,196	23,791	24,801	1,010	4.25%	12.93%	
Area D - Roberts Creek	15,533	16,826	16,886	18,095	18,444	349	1.93%	9.62%	
Area E - Elphinstone	11,724	12,928	13,118	13,943	14,656	713	5.11%	7.64%	
Area F - West Howe Sound	20,586	21,611	20,984	23,290	24,490	1,200	5.15%	12.77%	
Member Municipalities									
District of Sechelt	41,361	46,873	49,107	51,096	52,434	1,338	2.62%	27.34%	
Town of Gibsons	19,170	20,658	21,345	22,871	24,396	1,525	6.67%	12.72%	
shíshálh Nation Government District	3,190	3,360	3,218	3,547	3,768	221	6.23%	1.96%	
Net Taxes Levied	153,544	171,136	172,848	185,352	191,815	6,463	3.49%	100.00%	
Limit by law	936,782	936,782	1,043,373	1,036,887	1,052,392				

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

	2021	2022	2023	2024	2025
Residential [01]	.98	.83	.75	.81	.82
Utilities [02]	3.43	2.91	2.64	2.83	2.87
Major Industry [04]	3.33	2.83	2.56	2.75	2.79
Light Industry [05]	3.33	2.83	2.56	2.75	2.79
Business and Other [06]	2.40	2.04	1.85	1.98	2.01
Managed Forest Land [07]	2.94	2.49	2.26	2.43	2.46
Rec/Non Profit [08]	.98	.83	.75	.81	.82
Farm [09]	.98	.83	.75	.81	.82

Museum Service

648

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	185,352	185,352	191,815	192,466	192,466	192,466	192,466
Investment Income	991	-	-	-	-	-	-
Internal Recoveries	178	-	-	-	-	-	-

Total Revenues	186,521	185,352	191,815	192,466	192,466	192,466	192,466
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Expenses

Administration	10,812	10,807	9,266	9,266	9,266	9,266	9,266
Operating	175,062	174,545	183,200	183,200	183,200	183,200	183,200

Total Expenses	185,874	185,352	192,466	192,466	192,466	192,466	192,466
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Other

Prior Year (Surplus)/Deficit	-	-	(651)	-	-	-	-
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Total Other	-	-	(651)	-	-	-	-
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Museum Service (Surplus)/Deficit:	(647)	-	-	-	-	-	-
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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	679,003	835,557	156,554	23.06%	25.92%
Area B - Halfmoon Bay	416,725	451,608	558,124	562,457	718,903	156,446	27.81%	22.30%
Area D - Roberts Creek	326,190	341,131	424,608	427,802	534,642	106,840	24.97%	16.58%
Area E - Elphinstone	246,199	262,091	329,863	329,629	424,837	95,208	28.88%	13.18%
Area F - West Howe Sound	432,302	438,124	527,656	550,610	709,900	159,290	28.93%	22.02%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	1,886,276	2,032,333	2,493,848	2,549,501	3,223,839	674,338	26.45%	100.00%
Limit by law	5,554,997	5,554,997	6,075,337	6,127,967	6,213,136			

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	19.13	23.76
Utilities [02]	71.99	58.98	66.29	66.94	83.16
Major Industry [04]	69.94	57.30	64.39	65.03	80.78
Light Industry [05]	69.94	57.30	64.39	65.03	80.78
Business and Other [06]	50.40	41.29	46.40	46.86	58.21
Managed Forest Land [07]	61.71	50.56	56.82	57.38	71.28
Rec/Non Profit [08]	20.57	16.85	18.94	19.13	23.76
Farm [09]	20.57	16.85	18.94	19.13	23.76

Capital Project Summary

Community Parks

650

		Actuals	Amended Budget	Adopted 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	69,771	413,436	513,228	-	-	-	-
CP1341	Halfmoon Bay Community Hall	77,837	3,327,708	3,249,864	-	-	-	-
CP1354	Solid Waste Bylaw Implementation- Parks	2,910	46,152	-	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	22,999	56,256	33,252	-	-	-	-
CP1370	Coopers Green Park Enhancements	19,934	633,240	613,308	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	46,460	195,000	148,536	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	238,873	275,004	36,948	-	-	-	-
CP1450	Cliff Gilker Bridges & Trail Remediation	-	-	1,198,848	-	-	-	-
CP1451	Chaster Park Access Improvements	-	-	143,004	-	-	-	-
Capital Projects Total:		478,784	4,987,188	5,936,988				

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	41,434	24,317	(17,117)	(41.31%) 33.90%
Area D - Roberts Creek	9,120	10,719	12,590	25,507	14,556	(10,951)	(42.93%) 20.29%
Area E - Elphinstone	8,145	9,675	11,517	23,275	13,402	(9,873)	(42.42%) 18.68%
Area F - West Howe Sound	12,457	13,577	15,479	32,106	19,458	(12,648)	(39.39%) 27.13%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	45,966	51,752	59,796	122,322	71,733	(50,589)	(41.36%) 100.00%
Limit by law	719,951	719,951	798,416	797,105	815,038		

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	3.54	1.98
Utilities [02]	5.96	5.92	6.35	12.38	6.94
Major Industry [04]	5.79	5.75	6.17	12.03	6.74
Light Industry [05]	5.79	5.75	6.17	12.03	6.74
Business and Other [06]	4.18	4.14	4.44	8.67	4.86
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.70	1.69	1.81	3.54	1.98
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths

665

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	122,328	122,322	71,733	55,718	56,216	56,216	56,216
Investment Income	18,428	-	-	-	-	-	-
Internal Recoveries	38	-	-	-	-	-	-
Total Revenues	140,794	122,322	71,733	55,718	56,216	56,216	56,216

Expenses

Administration	8,868	8,871	13,233	13,233	13,233	13,233	13,233
Wages and Benefits	5,198	30,210	24,115	24,777	25,275	25,275	25,275
Operating	52,152	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	145,478	185,553	124,316	124,978	125,476	125,476	125,476

Other

Capital Expenditures	6,509	584,183	577,616	-	-	-	-
Transfer to/(from) Reserves	8,945	(127,324)	(243,206)	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	(4,695)	(63,231)	(52,583)	(69,260)	(69,260)	(69,260)	(69,260)

Bicycle & Walking Paths (Surplus)/Deficit:

(11)

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Capital Project Summary

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2024	2024	2025	2026	2027	2028	2029
CP1360 Lower Road Retaining Wall		6,509	584,184	577,620	-	-	-	-
Capital Projects Total:		6,509	584,184	577,620				

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	12,752	268	2.15%
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	12,752	268	2.15%
Limit by law	215,279	215,279	231,496	234,639	234,961		

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	1.18
Utilities [02]	6.27	5.51	5.07	4.19	4.12
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.10	5.35	4.92	4.07	4.00
Business and Other [06]	4.39	3.85	3.55	2.93	2.88
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.79	1.57	1.45	1.20	1.18
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths

667

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	12,480	12,484	12,752	12,949	13,099	13,099	13,099
Investment Income	7,409	-	-	-	-	-	-
Internal Recoveries	11	-	-	-	-	-	-
Total Revenues	19,900	12,484	12,752	12,949	13,099	13,099	13,099

Expenses

Administration	1,536	1,539	1,403	1,403	1,403	1,403	1,403
Wages and Benefits	3,161	6,745	7,149	7,346	7,496	7,496	7,496
Operating	44	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	11,089	18,833	19,101	19,298	19,448	19,448	19,448

Other

Transfer to/(from) Reserves	15,161	-	-	-	-	-	-
Unfunded Amortization	(6,348)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Total Other	8,813	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)

Area A Bicycle & Walking Paths (Surplus)/Deficit:

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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	33,980	30,685	(3,295) (9.70%)	15.64%
Area B - Halfmoon Bay	20,362	20,413	25,299	28,148	26,401	(1,747) (6.21%)	13.46%
Area D - Roberts Creek	15,939	15,419	19,247	21,409	19,634	(1,775) (8.29%)	10.01%
Area E - Elphinstone	12,030	11,847	14,952	16,496	15,602	(894) (5.42%)	7.95%
Area F - West Howe Sound	14,691	13,395	16,482	18,940	18,016	(924) (4.88%)	9.19%
Member Municipalities							
District of Sechelt	42,441	42,953	55,972	60,454	55,817	(4,637) (7.67%)	28.46%
Town of Gibsons	19,670	18,931	24,329	27,059	25,970	(1,089) (4.02%)	13.24%
shíshálh Nation Government District	3,273	3,079	3,668	4,196	4,011	(185) (4.41%)	2.04%
Net Taxes Levied	151,121	150,416	189,574	210,682	196,138	(14,544) (6.90%)	100.00%
Limit by law	2,685,264	2,685,264	3,001,407	2,978,085	3,019,950		

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

	2021	2022	2023	2024	2025
Residential [01]	1.01	.76	.86	.96	.87
Utilities [02]	3.52	2.67	3.00	3.35	3.05
Major Industry [04]	3.42	2.59	2.92	3.25	2.97
Light Industry [05]	3.42	2.59	2.92	3.25	2.97
Business and Other [06]	2.46	1.87	2.10	2.35	2.14
Managed Forest Land [07]	3.02	2.29	2.58	2.87	2.62
Rec/Non Profit [08]	1.01	.76	.86	.96	.87
Farm [09]	1.01	.76	.86	.96	.87

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	35,909	38,922	3,013	8.39%	15.03%
Area B - Halfmoon Bay	25,897	26,599	26,385	29,746	33,488	3,742	12.58%	12.93%
Area D - Roberts Creek	20,271	20,092	20,073	22,624	24,905	2,281	10.08%	9.62%
Area E - Elphinstone	15,300	15,437	15,594	17,433	19,790	2,357	13.52%	7.64%
Area F - West Howe Sound	26,865	25,805	24,945	29,119	33,069	3,950	13.57%	12.77%
Member Municipalities								
District of Sechelt	53,977	55,970	58,375	63,885	70,800	6,915	10.82%	27.34%
Town of Gibsons	25,017	24,668	25,373	28,595	32,941	4,346	15.20%	12.72%
shíshálh Nation Government District	4,163	4,012	3,825	4,434	5,088	654	14.75%	1.96%
Net Taxes Levied	200,378	204,351	205,468	231,746	259,002	27,256	11.76%	100.00%
Limit by law	749,425	749,425	834,698	829,510	841,913			

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

	2021	2022	2023	2024	2025
Residential [01]	1.28	.99	.90	1.01	1.11
Utilities [02]	4.47	3.47	3.13	3.54	3.87
Major Industry [04]	4.35	3.37	3.04	3.44	3.76
Light Industry [05]	4.35	3.37	3.04	3.44	3.76
Business and Other [06]	3.13	2.43	2.19	2.48	2.71
Managed Forest Land [07]	3.83	2.98	2.69	3.03	3.32
Rec/Non Profit [08]	1.28	.99	.90	1.01	1.11
Farm [09]	1.28	.99	.90	1.01	1.11

Dakota Ridge Recreation Service Area

680

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

Revenues

Tax Requisitions	231,744	231,746	259,002	262,156	264,511	264,511	264,511
User Fees & Service Charges	18,477	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	21,214	-	-	-	-	-	-
Internal Recoveries	250	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	271,685	271,746	299,002	302,156	304,511	304,511	304,511

Expenses

Administration	25,752	25,754	22,580	22,580	22,580	22,580	22,580
Wages and Benefits	66,541	99,489	114,720	117,874	120,229	120,229	120,229
Operating	139,868	146,503	161,702	161,702	161,702	161,702	161,702
Amortization of Tangible Capital Assets	6,588	4,474	6,583	6,583	6,583	6,583	6,583
Total Expenses	238,749	276,220	305,585	308,739	311,094	311,094	311,094

Other

Capital Expenditures	-	-	58,500	-	-	-	-
Transfer to/(from) Reserves	39,507	-	(58,500)	-	-	-	-
Transfer to/(from) Other Funds	16	-	-	-	-	-	-
Unfunded Amortization	(6,588)	(4,474)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
Total Other	32,935	(4,474)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)

Dakota Ridge Recreation Service Area (Surplus)/Deficit: (1) - - - - -

Capital Project Summary

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