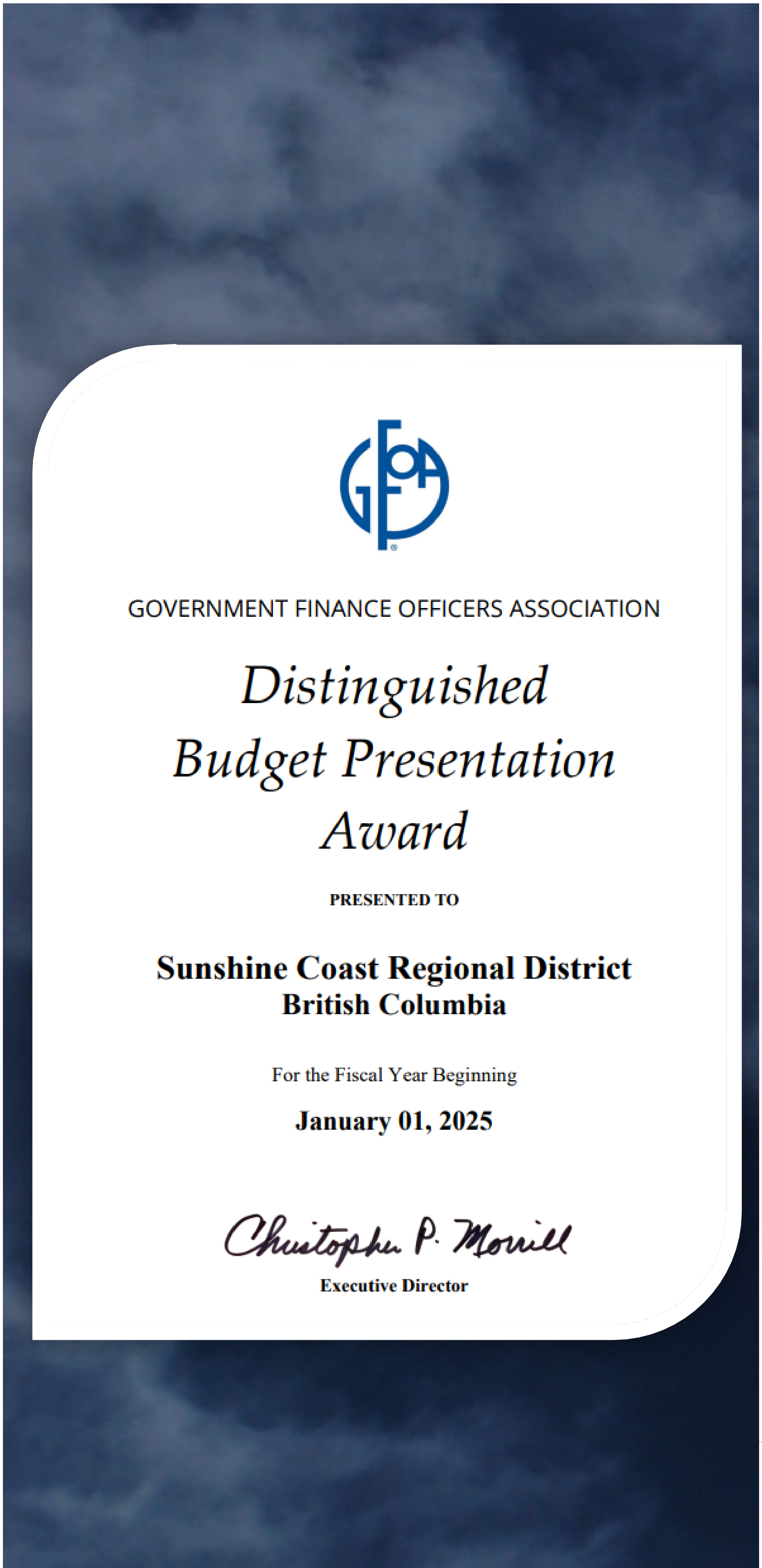
FINANCIAL PLAN

2026 – 2030

SUNSHINE COAST REGIONAL DISTRICT

Contents



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Sunshine Coast Regional District
British Columbia

For the Fiscal Year Beginning

January 01, 2025

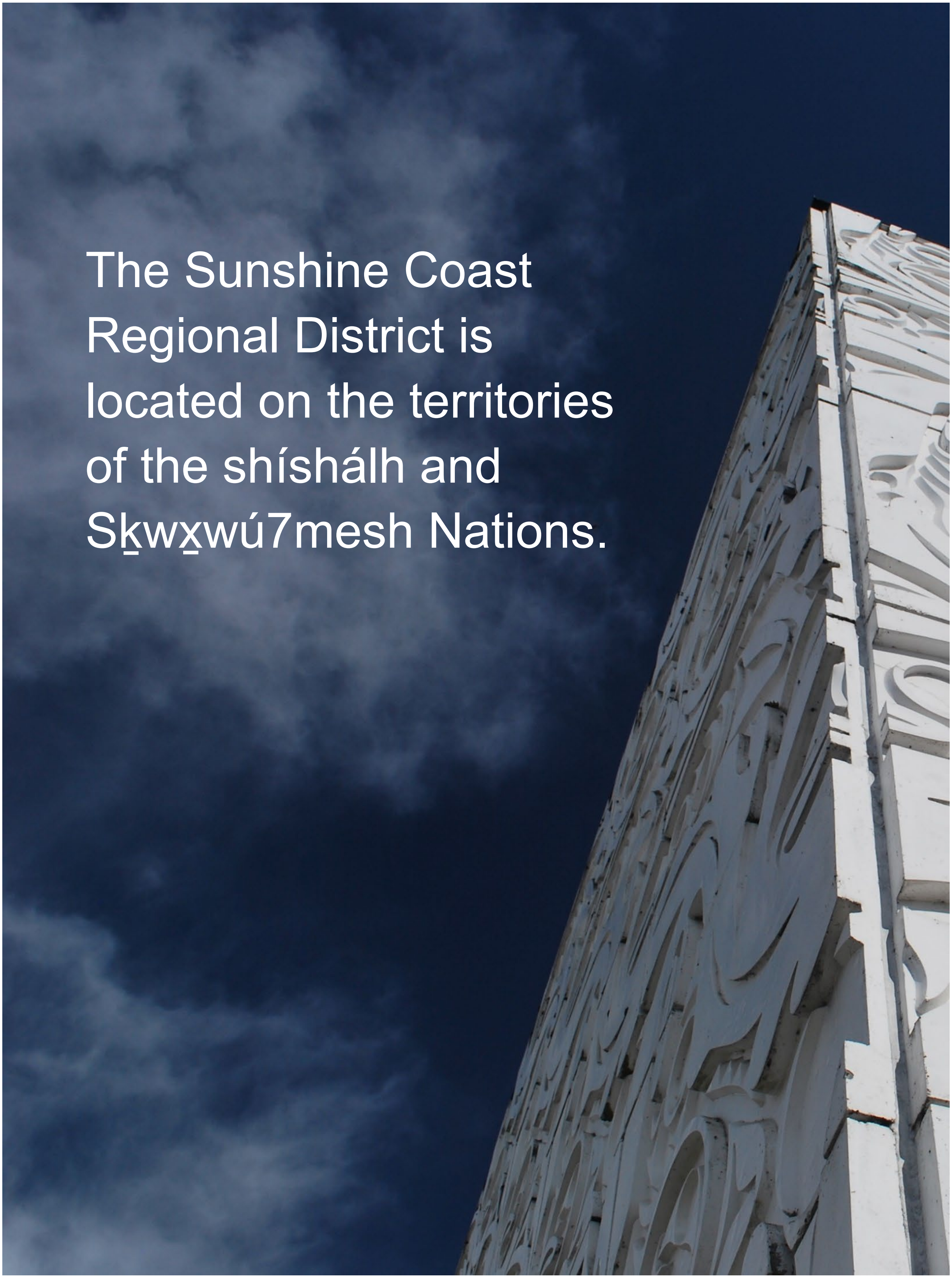
Christopher P. Morrill

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, 2025.

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 (2025) 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 Sk̲wx̲wú7mesh Nations.

Message from SCRD Board Chair

Alton Toth

On behalf of the Sunshine Coast Regional District (SCRD) Board, I am pleased to present the 2026-2030 Financial Plan. This report highlights the work we accomplished together over the past year to support the needs of Sunshine Coast communities.

In 2025, the SCRD continued to focus on improving essential services and infrastructure, protecting water supplies, improving transportation, and enhancing community spaces. This work was supported through community input, partnerships with local governments and the shíshálh Nation, and the dedication of SCRD staff and volunteers.

Water security remained one of our top priorities. After the successful use of the Church Road Well Field to support the Chapman water system during the summer, the SCRD continued planning for other water supply projects, including the Langdale Well Field and exploring a possible wellfield at Sechelt Hospital. These projects will help strengthen the region's water system and prepare for the impacts of climate change.

The water meter installation program in the Sechelt area also reached an important milestone. Water meters help detect leaks, support water conservation, and improve long-term planning for future water needs. In Pender Harbour, residents received mock quarterly water bills as local systems prepare to move to volumetric billing in 2026.

The SCRD also continued work to improve transportation and accessibility across the region. This included ongoing improvements to handyDART service and planning for future electric bus infrastructure. The youth "S-Pass" free transit program remained popular and continued helping young people access school, work, recreation, and other opportunities while encouraging sustainable travel habits.

Community engagement continued to play an important role in many projects. Residents shared feedback on trail and bridge repairs at Cliff Gilker Park, the Coastal Flood Mapping project, the Sports Field Strategy, and the future of Coopers Green Park.

Work and community conversations also continued for two major long-term projects: the Official Community Plan Renewal and the Solid Waste Management Plan. These projects will help guide the future of the Sunshine Coast for many years and will continue through 2026.

Like many local governments across British Columbia, the SCRD faced rising infrastructure costs, increasing demand for services, and the ongoing impacts of climate change. These challenges highlight the importance of long-term planning, strong partnerships, and responsible financial management.

I would like to thank the Board, SCRD staff, volunteers, partner organizations, and residents for your continued support and involvement. Your contributions help make the Sunshine Coast a strong, connected, and resilient community.

As we look ahead, the SCRD remains committed to protecting our environment, improving infrastructure and services, and responding to the priorities of our communities.

Alton Toth
Board Chair
Sunshine Coast Regional District
2026

Message from Chief Administrative & Financial Officer

Tina Perreault

It is my pleasure to submit the 2026–2030 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 2026–2030 Financial Plan Bylaw on February 26, 2026. 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 2026 budget includes 73 new projects and 192 projects continuing from previous years, reflecting both the need to address historical underfunding and the organization’s focus on completing previously approved work.

This year, a Corporate Work Plan was introduced to help guide budget discussions and align projects with available organizational capacity. The Plan outlines and prioritizes current SCRD projects, taking into consideration factors such as staff capacity, operational impacts, legislative requirements, strategic priorities, and project timing before proposals move forward.

Community engagement was also a central part of the financial planning process. Residents identified three primary priorities: drinking water services, fire protection, and garbage disposal and recycling.

The adopted Financial Plan reflects these priorities. To help limit the 2026 taxation increase, the Board approved using surplus and reserve funds, including $690,000 from a higher-than-expected 2025 surpluses, to offset project costs and support rate stabilization, reducing the overall taxation requirement by approximately two percent.

Funding has been allocated for several water system projects, including reservoir maintenance, pump station replacements, and exploratory work at the shíshálh Hospital well. The plan also includes funding to design a vertical expansion at the Sechelt Landfill. Based on current projections, this expansion is expected to extend the landfill’s lifespan by approximately 30 years. The plan also provides increased compensation for volunteer firefighters.

Additional investments include bridge replacements, work on park management plans at Dan Bosch and Katherine Lake and a new initiative to help neighbourhoods better prepare for emergencies. Two grant-funded projects will also move forward, supporting emergency services and providing equipment and training for the Emergency Operations Centre.

The SCRD Board further approved increased funding for recreation facility capital renewal and reserve contributions, helping support future development and renovations at SCRD recreation facilities.

More than $1.7 million has been allocated to community partners delivering essential services, including the Pender Harbour Health Centre, Roberts Creek Community Library, Sunshine Coast Tourism, Sunshine Coast Search and Rescue, Gibsons Library, and the Sunshine Coast Museum and Archives.

Beyond the 2026 planning process, several multi-year projects previously approved will continue. These include wastewater infrastructure projects across the region, dock renovations, planning for improvements at Coopers Green Park, and bridge replacements at Cliff Gilker Park. The SCRD will also undertake public engagement for a recreation needs assessment and a parks services review.

The 2026 Financial Plan totals $133.3 million, with $71.1 million for operating and $62.2 million for capital projects. The capital plan is funded through a mix of long-term debt ($30.2 million), grants ($7.4 million), reserves ($26.5 million), and capital funds ($9.1 million). Key capital investments include:

- $37.4 million for Water and Wastewater
- $13.5 million for Recreation and Culture
- $5.7 million for Fire Departments
- $3.2 million for Solid Waste

To fund these priorities, **property tax requisitions increased by 10.3%**. Additional rate adjustments include:

- **Water system parcel taxes and user rates**: +$65 overall in the Regional Water system, with **North Pender at $174** and **South Pender at $210**
- **Wastewater treatment fees**: +$50 to $177 depending on the area
- **Refuse collection**: +$14
- **Recreation parcel taxes**: Reduced by $107

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 2026 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 on the SCRD's website.

Financial Outlook

The 2026 financial outlook for British Columbia (BC) and the Coast presents a mix of cautious optimism and can be characterized by muted economic recovery and significant fiscal pressures. Overall BC is projected to perform in line with the national average. Although BC has historically been a national growth leader, the province is grappling with a muted economy as major capital projects wind down and federal immigration caps have significantly reduced population growth.

Debt borrowing at all levels of government is expected to increase in 2026 to fund deficits and infrastructure spending. The province of BC has indicated that they intend to review budgets and expand revenue generation through an increase to the first income tax bracket from 5.06% to 5.60%, expanding the Provincial Sales Tax (PST) base to include professional services and increasing additional school tax for properties valued greater than $3 million. Debt Servicing costs continue to rise due to a rating downgrade and international events creating uncertainty for investors.

Here are a few economic indicators to consider:

- The Unemployment rate in BC was 6.7% (March 2026), increasing from 6.2 % in March 2025.

- The Vancouver Consumer Price Indices (CPI), 12-month average percent change is 2.0%, slightly lower than the Canadian average of 2.4%. This is a marginal improvement from over 2.2% in 2025.

- As of April 27, 2026, the Municipal Finance Authority of BC's interest rates range from 2.84% for short-term financing to 4.80% for a 20-year term.

- Interest earned on cash and investments ranges from 2.80% for short-term placements up to 6.05% for longer term deposits.

- Overall property assessments in the region decreased by 1.82%, down from a 1.68% increase in 2025.

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** for five consecutive years 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 20, 2026

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 January 22, 2026 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 2026-2030 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. The Financial Plan, in the form of a bylaw, must be adopted by March 31st of each year.

This year, as part of the budget process, various public engagement sessions were held 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.

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 are 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

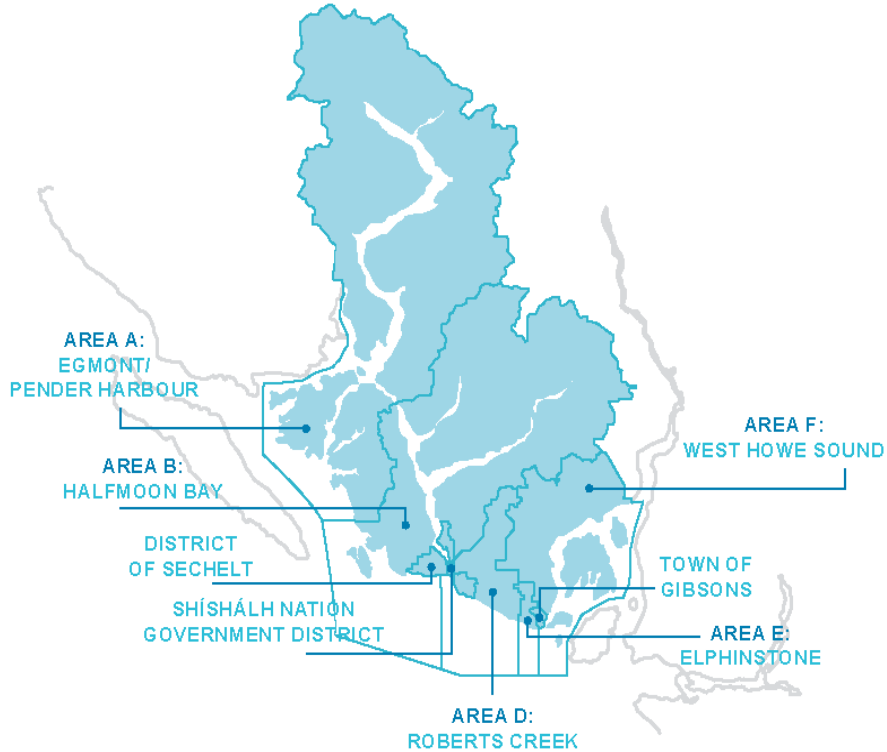
Overall taxation funding for the 2026 budget increased by $3,659,272 (10.30%) from the 2025 approved budget. A detailed analysis on how 2026 BC assessment changes affect the allocation of taxation amongst the Member Municipalities and Electoral Areas can be found in the "Financial Plan Overview" section 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:

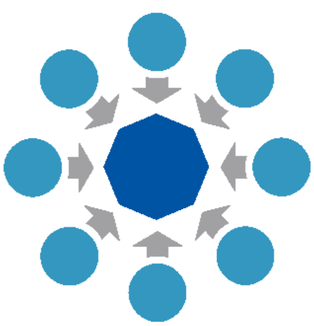
District of Sechelt
Town of Gibsons
shíshálh Nation Government District
Area A: Egmont/Pender Harbour
Area B: Halfmoon Bay
Area D: Roberts Creek
Area E: Elphinstone
Area F: West Howe Sound



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).

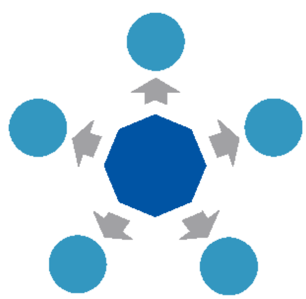
The SCRD is governed by the *Local Government Act* and Community Charter and is governed by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

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

Demographics by age and gender

Male	Age	Female
12.8%	0 to 14	10.9%
54.4%	15 to 64	55.4%
32.8%	65 +	33.7%

(2021 Census)

Population

(2021 census)

32,170

Divorced 9.1%
Widowed 6.9%
Separated 3.0%
(2021census)

Total Property Assessment Values

Rural:	12,149,081,424
Municipal:	8,496,931,902
SCRD:	20,646,013,426

Source: BC Assessment

Married 48.0%
Single 19.6%
Common Law 13.4%
(2021 census)

Rent

19.8%
(2021 census)

Own

79.7%
(2021 census)

54.1%
In the Labour Force

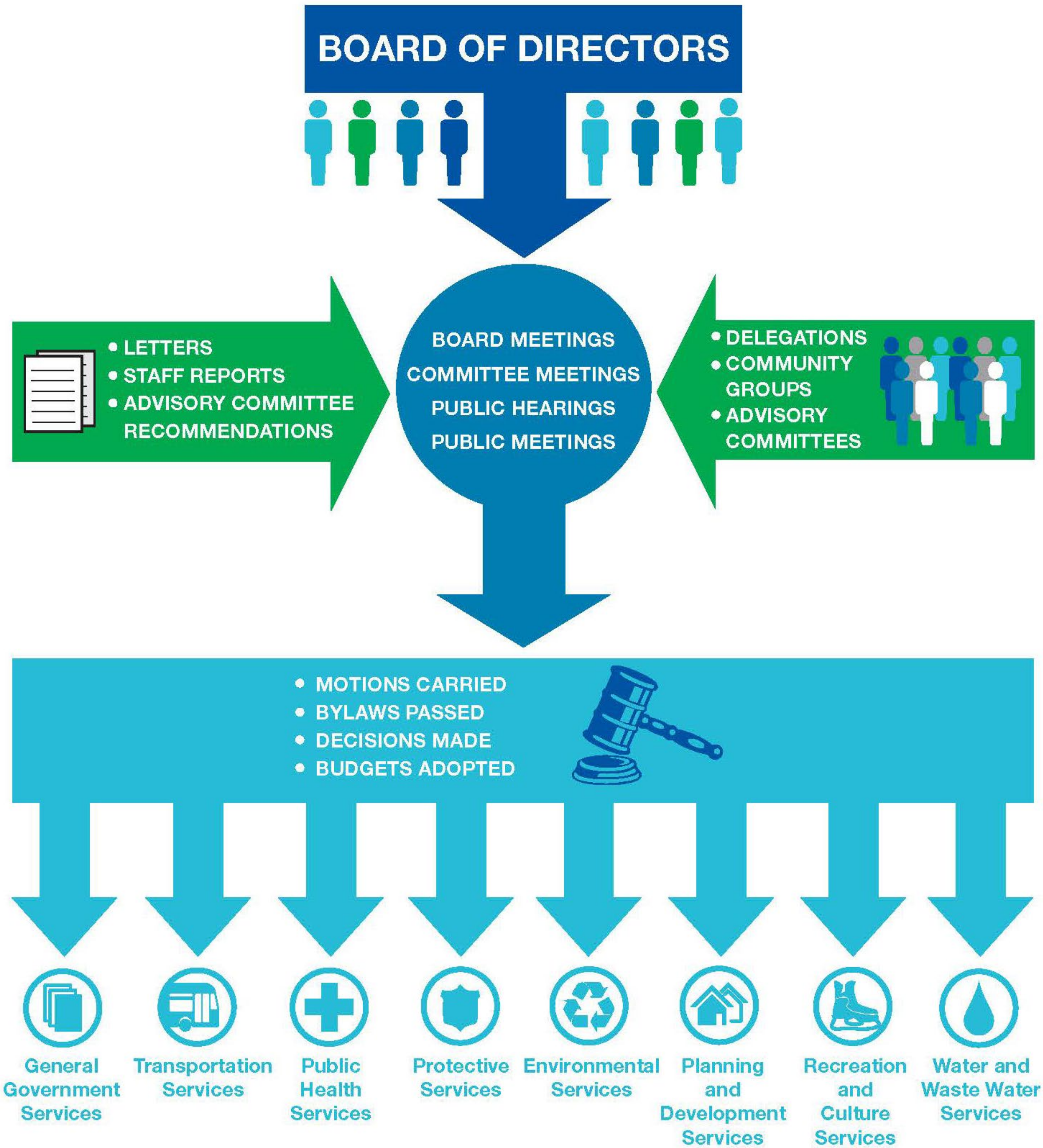
(2021 census)

Land Area

3,773.73 sq km
(2021 census)

How Does the SCRD Work?

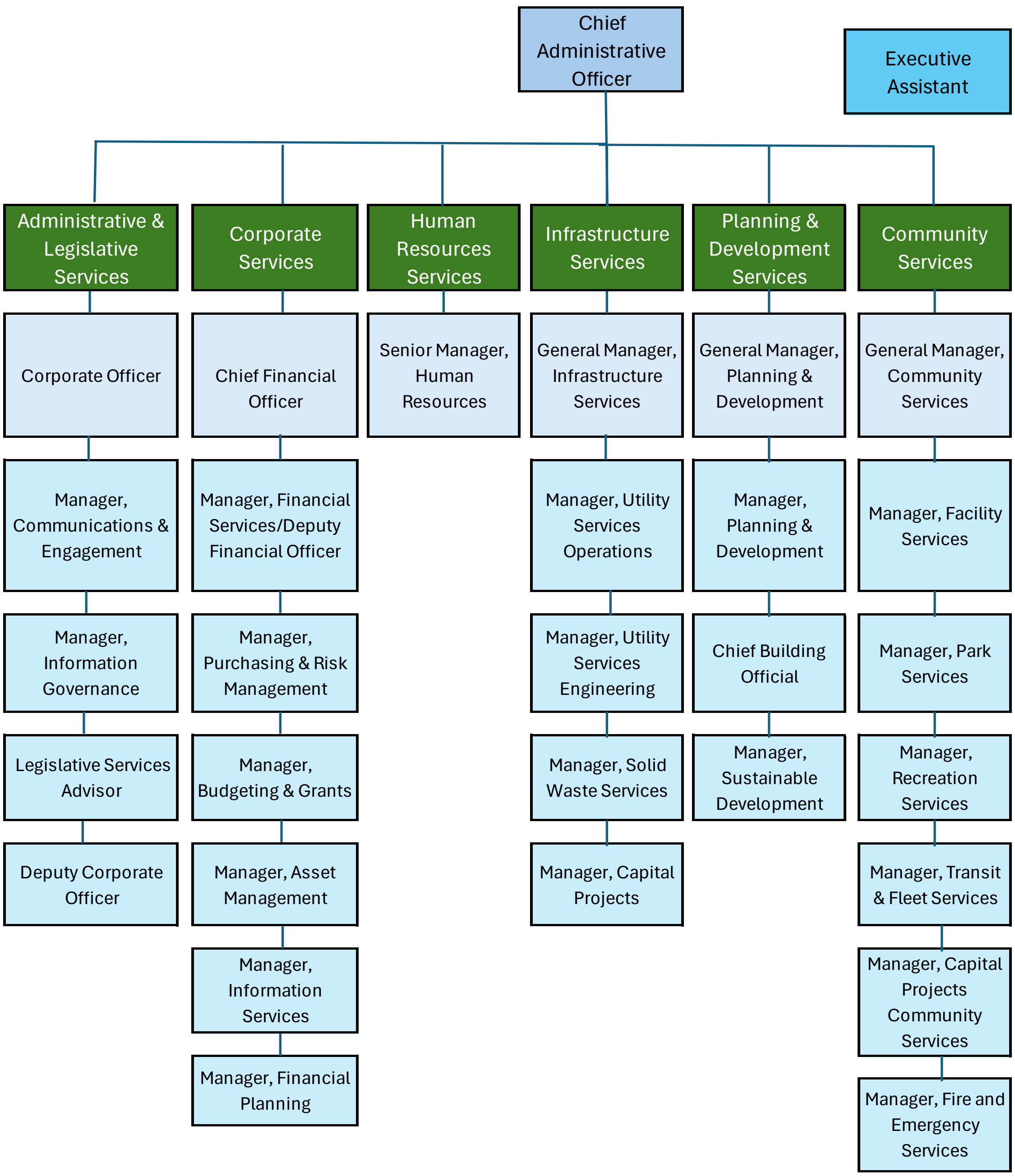
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



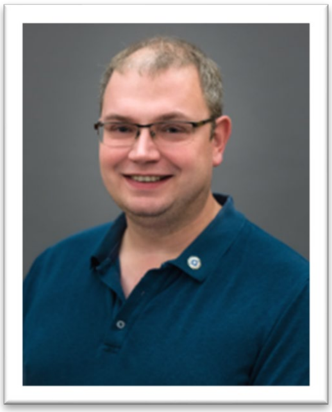
Organizational Structure

The SCRD employs 274.61 full time equivalents who work to provide services to residents within the SCRD each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then presented to the Board to make decisions.

The SCRD also has 120 dedicated volunteers who work in areas such as the Fire Departments and Dakota Ridge.



Board of Directors



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 shíshálh Nation Government District, are appointed by their councils.

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

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

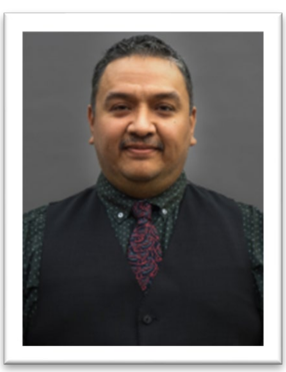
Alton Toth
Chair
District of Sechelt

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
shíshálh 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.

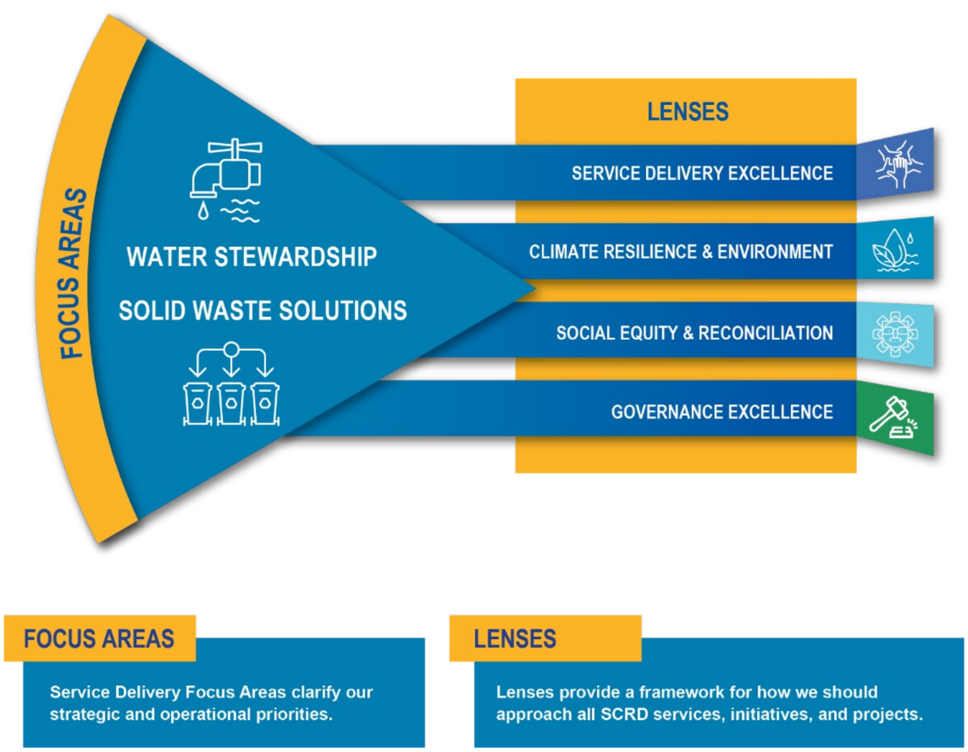
The Board has identified two service delivery focus areas and four lenses for the 2023-2027 period.

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. Initiatives that aligned with Water Stewardship or Solid Waste Solutions were prioritized during the preparation of the financial plan. Such initiatives include:

- Sechelt Landfill Vertical Expansion
- Sechelt Landfill Site Upgrades to Accommodate Furniture Recycling
- Pender Harbour Transfer Station Site Upgrades
- Chapman Intake Upgrades
- Sechelt (shíshálh) Hospital Wellfield
- Selma 1 Pumpstation Replacement
- North Pender Harbour Watermain Replacement

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.



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 Sḵwx̱wú7mesh Úxwumixw (Squamish Nation) to define participation/role in the SCRD's shared water services.
5. Work with the shíshálh Nation and the Province of BC to ensure the SCRD is able to utilize effective drought response approaches.
6. Continue to explore, enhance and develop groundwater and surface water sources.

Solid Waste Solutions

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

WHY IS THIS IMPORTANT?

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

HOW WE PLAN TO ACHIEVE IT

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

Our Lenses

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

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

1

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

2

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

3

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

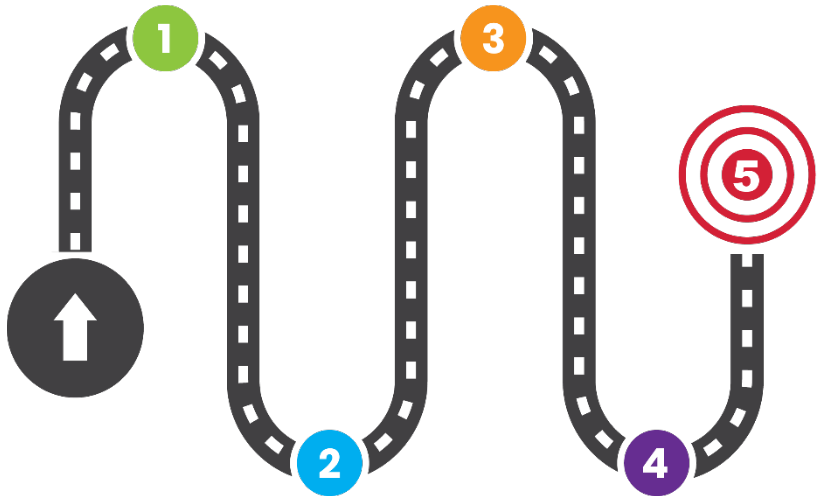
4

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

Financial Planning Process

The Financial Plan

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



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

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

The *Local Government Act* (LGA) Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2026-2030 Financial Plan was completed during meetings on October 27th & 28th (Pre-Budget), December 1st & 2nd (Round 1), February & 2nd & 3rd (Round 2) and February 26th (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 31st of each year. The 2026-2030 Financial Plan Bylaw was presented at the February 26, 2026 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 **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. The SCRD's financial planning process is a collaborative effort that involves **the community**. 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

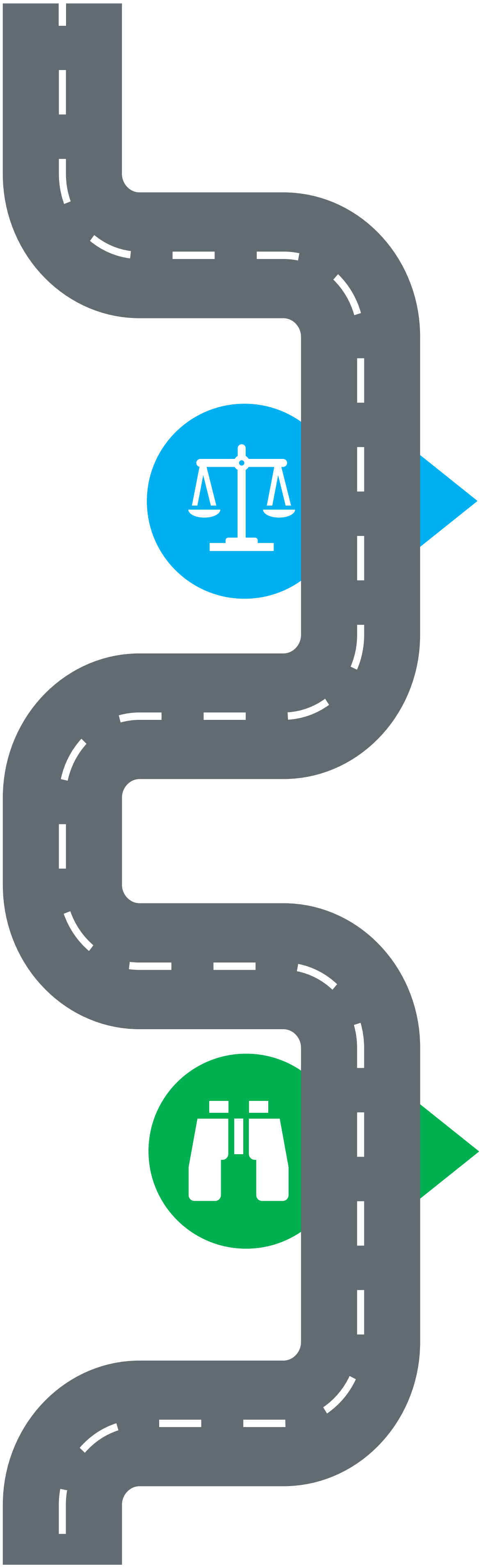
CORPORATE PLANS

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.



4

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.

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
- Strategic
- Service Level Maintenance
- Discretionary

5

MONITORING AND REPORTING

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

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

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

Schedule

Activity	2025			2026	
	October	November	December	January	February
Pre-Budget & Capital Plan Review	27 & 28				
Fees & Charges Review		20			
Budget proposals from SCRD.			**Round 1** 1 & 2		**Round 2** 2 & 3
Strategic Plan Review			X		
Public meetings	X	X		X	X
Information sessions	X	X		X	X
Budget Stakeholders SCRD-2026 Budget Proposals 2025 Surplus / Deficit Report					X
2025 Carry-forwards					X
Adoption of Financial Plan					26

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 Committee for final decision to maintain consistency of process.

STEP 02

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 03

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 04

Final Adopted Budget

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. The budget must be adopted by bylaw before March 31 of each year. As soon as possible, following the adoption of the financial plan bylaw, 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.

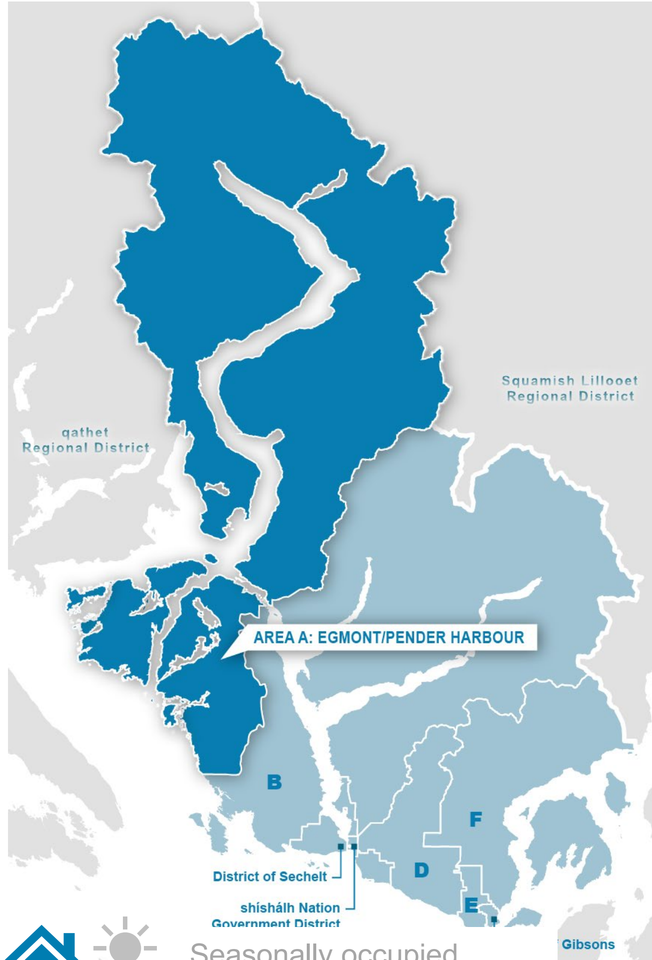
Electoral Areas and Municipalities at a Glance

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.



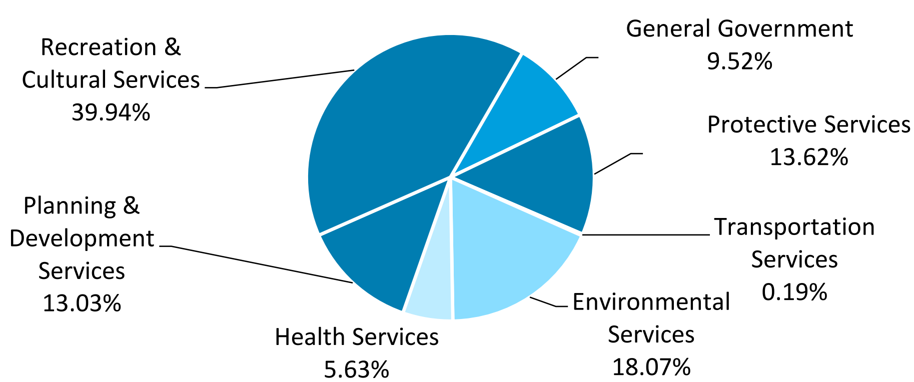
Population: 3,039 (2021 Census)
Area: 1,898 sq. km.
Average Age: 55.2
Tax Base:

Residential	92.32%
Utilities	0.98%
Light Industry	1.00%
Business / Other	5.03%
Managed Forest	0.32%
Recreation / Non-Profit	0.35%

Seasonally occupied dwellings: **946**

Permanently occupied dwellings: **1,562**

Where Do your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)	2025	2026	Difference
General Government			
General Government Administration	$ 9.61	$ 8.26	$ (1.35)
Grant in Aid - Area A	$ 1.26	$ 1.35	$ 0.09
Grant in Aid - Community Schools	$ 0.05	$ 0.05	$ -
UBCM/Elections	$ 1.75	$ 2.22	$ 0.47
Regional Sustainability	$ 1.06	$ 0.97	$ (0.09)
Feasibilty Studies - Regional	$ -	$ -	$ -
Feasibilty- Area A	$ 1.10	$ 0.06	$ (1.05)
Protective Services			
Bylaw Enforcement	$ 4.03	$ 4.28	$ 0.26
Egmont & District Fire Protection D	$ 87.37	$ 95.53	$ 8.16
911 Emergency Telephone	$ 2.27	$ 2.50	$ 0.23
SCEP	$ 2.75	$ 2.93	$ 0.18
Transportation Services			
Regional Street Lighting	$ 0.25	$ 0.26	$ 0.01
Environmental Services			
Solid Waste	$ 22.55	$ 24.47	$ 1.92
Health Services			
Cemetery	$ 0.72	$ 0.90	$ 0.18
Pender Harbour Health Clinic	$ 5.63	$ 6.72	$ 1.10
Planning & Development Services			
Regional Planning	$ 0.87	$ 0.91	$ 0.03
Rural Planning	$ 14.58	$ 15.85	$ 1.27
Civic Addressing	$ -	$ -	$ -
Heritage Conservation	$ -	$ -	$ -
Building Inspection	$ -	$ -	$ -
Economic Development - Area A	$ (0.50)	$ 0.89	$ 1.39
Hillside	$ -	$ -	$ -
Recreation & Cultural Services			
Pender Harbour Pool D I	$ 68.23	$ 67.05	$ (1.18)
Joint Use - School Facilities	$ 0.22	$ 0.25	$ 0.02
Egmont/Pender Harbour Library Servic	$ 1.90	$ 2.07	$ 0.18
Museum Service	$ 0.82	$ 0.91	$ 0.09
Community Parks	$ 23.79	$ 28.18	$ 4.38
Area A Bike & Walking Paths I	$ 1.18	$ 1.04	$ (0.14)
Recreation Programs	$ 0.87	$ 0.87	$ -
Dakota Ridge	$ 1.11	$ 0.97	$ (0.14)

[D] *Only defined portion of area participates*

[I] *Rate is applicable on assessed improvements only*

Taxation			
Property Taxation	$ 4,374,005	$ 4,656,541	$ 282,536

2026 User Fee and Parcel Tax Rates

User fees are billed directly to all properties connected to SCRD water and waste water services.

Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.

	User Fee	Parcel Tax
Pender Harbour Pool Debt		$ 22.56
North PH Water Service		$ 703.87
South PH Water Service		$ 810.00
Regional Water Service	$ 750.00	$ 545.00
Greaves Road Waste Water	$ 827.00	$ 600.00
Canoe Road Waste Water	$ 985.31	$ 624.00
Lee Bay Waste Water	$ 565.00	$ 402.00
Merrill Crescent Waste Water	$ 1,948.25	$ 600.00
Lily Lake Village Waste Water	$ 1,143.48	$ 404.00
Painted Boat Waste Water	$ 650.00	$ 502.00
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 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

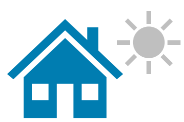
The Halfmoon Bay Area is located northwest of the District of Sechelt. Stretching along the coast from Sargeant Bay on its southern perimeter, the area includes Porpoise Bay from Tuwanek to the Skookumchuk, Salmon and Narrows Inlet, Redrooffs, Welcome Woods, Halfmoon Bay, Secret Cove and Wood Bay, which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

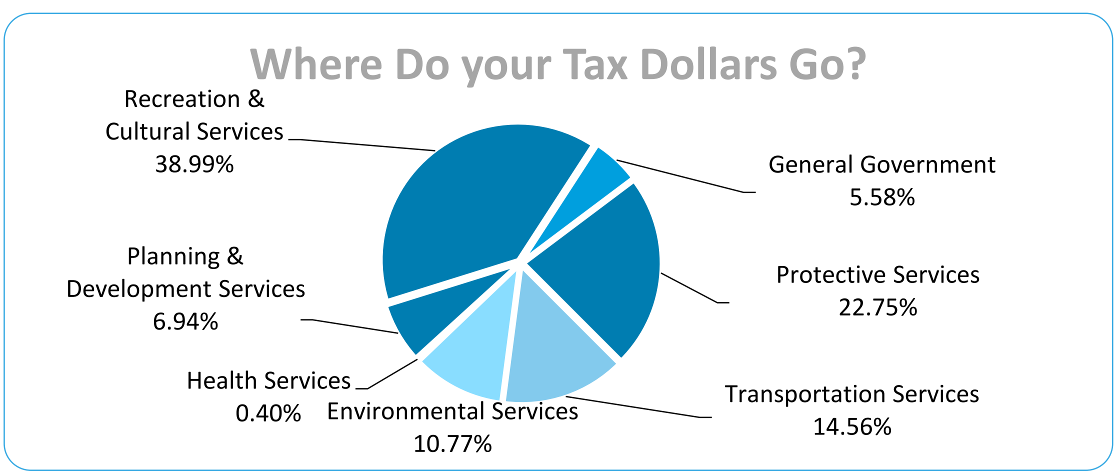
Population: 2,969 (2021 Census)
Area: 1,269.45 sq. km.
Average Age: 49.1
Tax Base:

Residential	79.52%
Utilities	17.60%
Major Industry	0.13%
Light Industry	0.29%
Business / Other	1.98%
Managed Forest	0.31%
Recreation / Non-Profit	0.16%



Seasonally occupied dwellings: **489**

Permanently occupied dwellings: **1,370**



Electoral Area B - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)						
		2025		2026		Difference
General Government						
General Government Administration	$	9.61	$	8.26	$	(1.35)
Grant in Aid - Area B	$	1.01	$	1.19	$	0.18
Grant in Aid - Community Schools	$	0.05	$	0.05	$	-
UBCM/Elections	$	1.75	$	2.22	$	0.47
Regional Sustainability	$	1.06	$	0.97	$	(0.09)
Feasibilty Studies - Regional	$	-	$	-	$	-
Feasibilty- Area B	$	-	$	-	$	-
Protective Services						
Bylaw Enforcement	$	4.03	$	4.28	$	0.26
Halfmoon Bay Smoke Control	$	0.04	$	0.08	$	0.04
Halfmoon Bay Fire Protection [D]	$	47.89	$	55.83	$	7.94
911 Emergency Telephone	$	2.27	$	2.50	$	0.23
SCEP	$	2.75	$	2.93	$	0.18
Animal Control	$	0.55	$	0.61	$	0.07
Transportation Services						
Transit	$	22.20	$	26.07	$	3.87
Regional Street Lighting	$	0.25	$	0.26	$	0.01
Hydaway Street Lighting [D]	$	0.70	$	0.79	$	0.09
Ports	$	5.71	$	6.75	$	1.04
Environmental Services						
Solid Waste	$	22.55	$	24.47	$	1.92
Health Services						
Cemetery	$	0.72	$	0.90	$	0.18
Planning & Development Services						
Regional Planning	$	0.87	$	0.91	$	0.03
Rural Planning [D]	$	14.58	$	15.85	$	1.27
Civic Addressing	$	-	$	-	$	-
Heritiage Conservation	$	-	$	-	$	-
Building Inspection	$	-	$	-	$	-
Economic Development - Area B	$	(1.43)	$	0.02	$	1.45
Hillside	$	-	$	-	$	-
Recreation & Cultural Services						
Community Recreation Facilities [D I]	$	104.82	$	121.69	$	16.88
Joint Use - School Facilities	$	0.22	$	0.25	$	0.02
Halfmoon Bay Library Service [D]	$	6.51	$	7.19	$	0.68
Museum Service	$	0.82	$	0.91	$	0.09
Community Parks	$	23.79	$	28.18	$	4.38
Bicycle & Walking Paths [I]	$	1.98	$	1.12	$	(0.86)
Recreation Programs	$	0.87	$	0.87	$	-
Dakota Ridge	$	1.11	$	0.97	$	(0.14)

[D] *Only defined portion of area participates*

[I] *Rate is applicable on assessed improvements only*

Taxation						
Property Taxation	$	5,979,763	$	6,661,024	$	681,261

2026 User Fee and Parcel Tax Rates

User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.

Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.

		User Fee		Parcel Tax
Recreation Facilities Debt	$	-	$	7.98
Regional Water Service	$	750.00	$	545.00
Curran Road Waste Water	$	742.68	$	453.00
Jolly Roger Waste Water	$	1,050.00	$	352.00
Secret Cove Waste Water	$	900.00	$	552.00
Square Bay Waste Water	$	1,150.00	$	417.00
Refuse Collection	$	226.63	$	-

User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.

The rates shown in this section are applicable to the majority of residential properties in the respective service areas.

Collection of Taxes and Fees

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

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

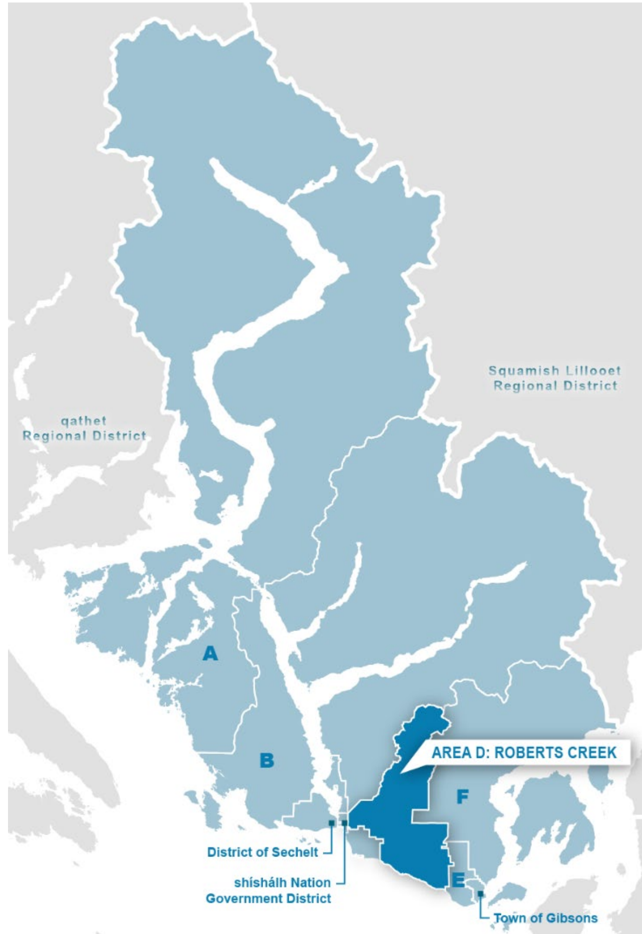
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area D: Roberts Creek

Roberts Creek is a residential and beach area located between the Elphinstone area and the District of Sechelt. It is known for its 9-km of shoreline, much of which includes sandy swimming beaches, and the Roberts Creek Mandala which is re-painted each year by 300 residents and visitors.

The Roberts Creek community is centered around small shops and restaurants which provide a distinct village ambiance. The Roberts Creek Community Hall, a popular venue for dances, meetings and other events, was built in 1934 and is owned, operated and maintained by the community.

The area includes a paved bike path that runs parallel to the highway; a golf course, Cliff Gilker Park, a family-oriented hiking area, Dakota Ridge, a winter recreation area and Seaview cemetery.



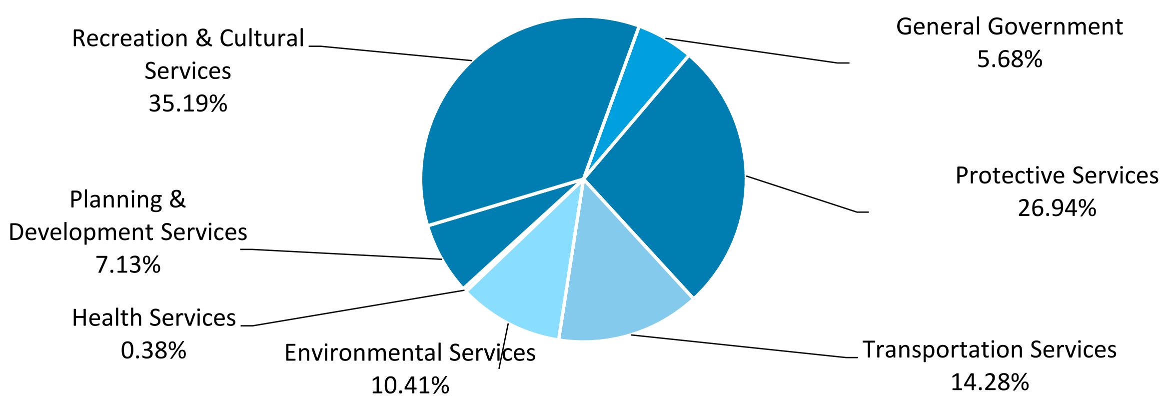
Population: 3,523 (2021 Census)
Area: 143.36 sq. km.
Average Age: 46.1
Tax Base:

Residential	96.72%
Utilities	0.74%
Major Industry	0.39%
Light Industry	0.50%
Business / Other	1.06%
Managed Forest	0.49%
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

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)	2025	2026	Difference
General Government			
General Government Administration	$ 9.61	$ 8.26	$ (1.35)
Grant in Aid - Area D	$ 1.71	$ 1.85	$ 0.15
Grant in Aid - Community Schools	$ 0.05	$ 0.05	$ -
UBCM/Elections	$ 1.75	$ 2.22	$ 0.47
Regional Sustainability	$ 1.06	$ 0.97	$ (0.09)
Feasibilty Studies - Regional	$ -	$ -	$ -
Feasibilty- Area D	$ -	$ -	$ -
Protective Services			
Bylaw Enforcement	$ 4.03	$ 4.28	$ 0.26
Roberts Creek Smoke Control	$ -	$ -	$ -
Roberts Creek Fire Protection [D]	$ 47.58	$ 54.30	$ 6.72
911 Emergency Telephone	$ 2.27	$ 2.50	$ 0.23
SCEP	$ 2.75	$ 2.93	$ 0.18
Animal Control	$ 0.55	$ 0.61	$ 0.07
Transportation Services			
Transit	$ 22.20	$ 26.07	$ 3.87
Regional Street Lighting	$ 0.25	$ 0.26	$ 0.01
Spruce Street Lighting [D]	$ 3.54	$ 4.11	$ 0.56
Ports	$ 6.22	$ 7.23	$ 1.01
Environmental Services			
Solid Waste	$ 22.55	$ 24.47	$ 1.92
Health Services			
Cemetery	$ 0.72	$ 0.90	$ 0.18
Planning & Development Services			
Regional Planning	$ 0.87	$ 0.91	$ 0.03
Rural Planning	$ 14.58	$ 15.85	$ 1.27
Heritiage Conservation	$ -	$ -	$ -
Civic Addressing	$ -	$ -	$ -
Building Inspection	$ -	$ -	$ -
Economic Development - Area D	$ (1.74)	$ 0.01	$ 1.75
Hillside	$ -	$ -	$ -
Recreation & Cultural Services			
Community Recreation Facilities [I]	$ 104.82	$ 121.69	$ 16.88
Joint Use - School Facilities	$ 0.22	$ 0.25	$ 0.02
Roberts Creek Library Service	$ 9.77	$ 10.47	$ 0.70
Museum Service	$ 0.82	$ 0.91	$ 0.09
Community Parks	$ 23.79	$ 28.18	$ 4.38
Bicycle & Walking Paths [I]	$ 1.98	$ 1.12	$ (0.86)
Recreation Programs	$ 0.87	$ 0.87	$ -
Dakota Ridge	$ 1.11	$ 0.97	$ (0.14)

[D] *Only defined portion of area participates*

[I] *Rate is applicable on assessed improvements only*

Taxation			
Property Taxation	$ 4,656,614	$ 5,210,648	$ 554,034

2026 User Fee and Parcel Tax Rates

User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.

Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.

	User Fee	Parcel Tax
Recreation Facilities Debt	$ -	$ 7.98
Regional Water Service	$ 750.00	$ 545.00
RC Cohousing Waste Water	$ 1,307.48	$ 600.00
Refuse Collection	$ 226.63	$ -

User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.

The rates shown in this section are applicable to the majority of residential properties in the respective service areas.

Collection of Taxes and Fees

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

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

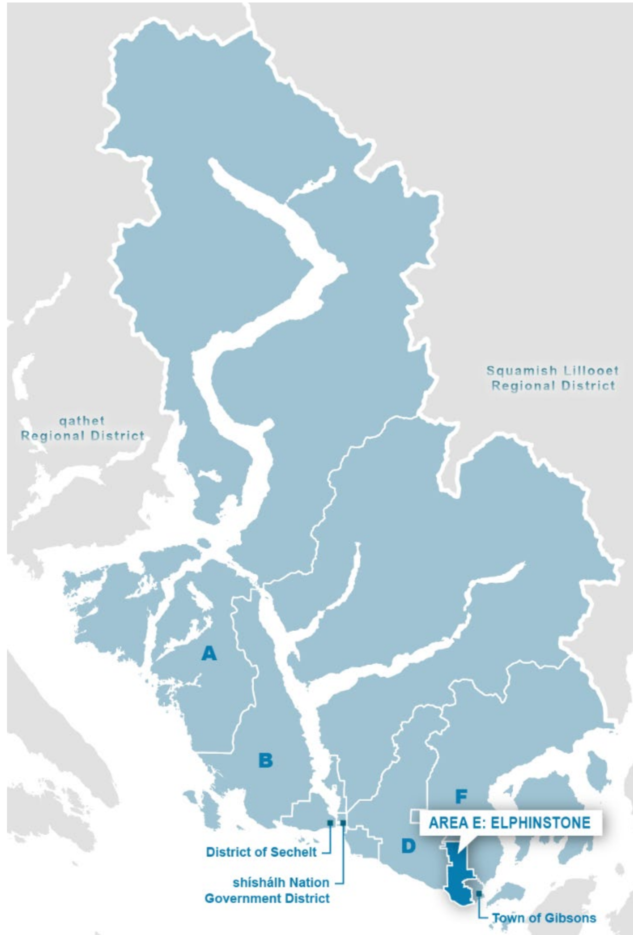
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area E: Elphinstone

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

The slopes of Mount Elphinstone are blanketed in some of the most biodiverse hemlock 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.

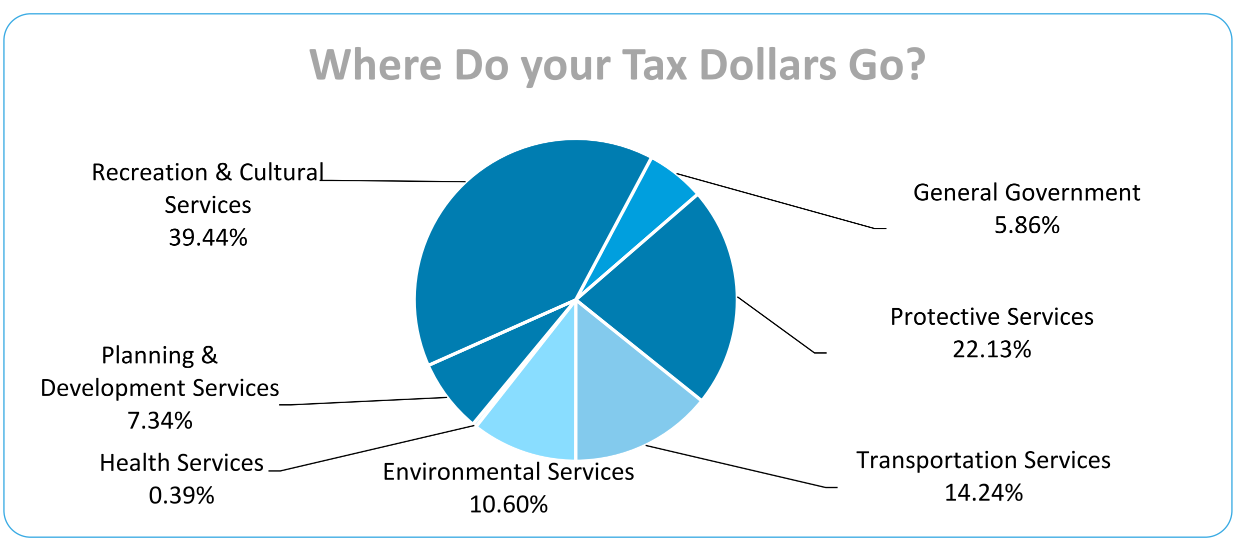


Population: 3,883 (2021 Census)
Area: 21.60 sq. km.
Average Age: 45.5
Tax Base:

Residential	96.89%
Utilities	0.34%
Light Industry	1.13%
Business / Other	1.64%

Seasonally occupied dwellings: **155**

Permanently occupied dwellings: **1,608**



Electoral Area E - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)	2025	2026	Difference
General Government			
General Government Administration	$ 9.61	$ 8.26	$ (1.35)
Grant in Aid - Area E	$ 1.64	$ 1.70	$ 0.06
Grant in Aid - Areas E & F	$ (0.06)	$ 0.09	$ 0.15
Grant in Aid - Community Schools	$ 0.05	$ 0.05	$ -
Grant in Aid - Greater Gibsons	$ 0.24	$ 0.25	$ -
UBCM/Elections	$ 1.75	$ 2.22	$ 0.47
Regional Sustainability	$ 1.06	$ 0.97	$ (0.09)
Feasibilty Studies - Regional	$ -	$ -	$ -
Feasibilty- Area E	$ -	$ -	$ -
Protective Services			
Bylaw Enforcement	$ 4.03	$ 4.28	$ 0.26
Gibsons & District Fire Protection [D]	$ 35.18	$ 41.02	$ 5.84
911 Emergency Telephone	$ 2.27	$ 2.50	$ 0.23
SCEP	$ 2.75	$ 2.93	$ 0.18
Animal Control	$ 0.55	$ 0.61	$ 0.07
Transportation Services			
Transit	$ 22.20	$ 26.07	$ 3.87
Regional Street Lighting	$ 0.25	$ 0.26	$ 0.01
Veterans Street Lighting [D]	$ 0.30	$ 0.30	$ 0.01
Woodcreek Street Lighting [D]	$ 2.76	$ 2.91	$ 0.15
Fircrest Street Lighting [D]	$ 1.77	$ 1.84	$ 0.06
Sunnyside Street Lighting [D]	$ 3.97	$ 4.19	$ 0.22
Ports	$ 5.50	$ 6.35	$ 0.85
Environmental Services			
Solid Waste	$ 22.55	$ 24.47	$ 1.92
Health Services			
Cemetery	$ 0.72	$ 0.90	$ 0.18
Planning & Development Services			
Regional Planning	$ 0.87	$ 0.91	$ 0.03
Rural Planning	$ 14.58	$ 15.85	$ 1.27
Civic Addressing	$ -	$ -	$ -
Heritage Conservation	$ -	$ -	$ -
Building Inspection	$ -	$ -	$ -
Economic Development - Area E	$ (1.24)	$ 0.19	$ 1.44
Hillside	$ -	$ -	$ -
Recreation & Cultural Services			
Community Recreation Facilities [I]	$ 104.82	$ 121.69	$ 16.88
Joint Use - School Facilities	$ 0.22	$ 0.25	$ 0.02
Gibsons Library	$ 11.75	$ 12.32	$ 0.57
Museum Service	$ 0.82	$ 0.91	$ 0.09
Community Parks	$ 23.79	$ 28.18	$ 4.38
Bicycle & Walking Paths [I]	$ 1.98	$ 1.12	$ (0.86)
Recreation Programs	$ 0.87	$ 0.87	$ -
Dakota Ridge	$ 1.11	$ 0.97	$ (0.14)

[D] *Only defined portion of area participates*

[I] *Rate is applicable on assessed improvements only*

Taxation			
Property Taxation	$ 3,645,348	$ 4,112,133	$ 466,785

2026 User Fee and Parcel Tax Rates

User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.

Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.

	User Fee	Parcel Tax
Recreation Facilities Debt	$ -	$ 7.98
Regional Water Service	$ 750.00	$ 545.00
Sunnyside Waste Water	$ 850.00	$ 702.00
Woodcreek Waste Water	$ 800.74	$ 550.00
Refuse Collection	$ 226.63	$ -

User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.

The rates shown in this section are applicable to the majority of residential properties in the respective service areas.

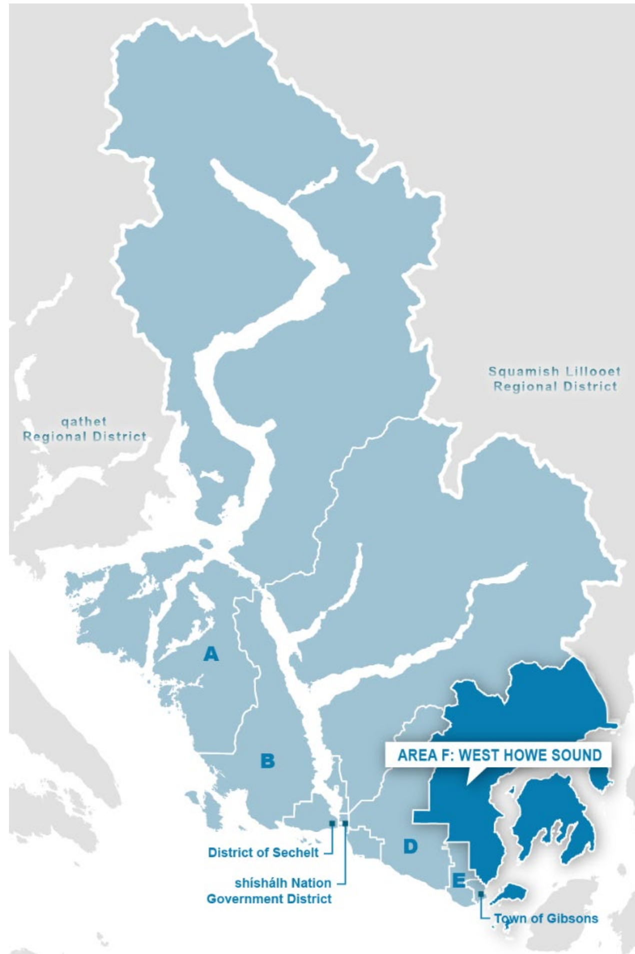
Collection of Taxes and Fees

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

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

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

Electoral Area F: West Howe Sound



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

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

The area leads all of BC in the number of summer camps due to its proximity to Vancouver (40-minute ferry ride); much of the recent growth and large housing in the area is due to commuters working in Vancouver, and recent retirees. Soames Hill is a popular hiking area, and the top of the Langdale bypass is home to a mountain biking park.

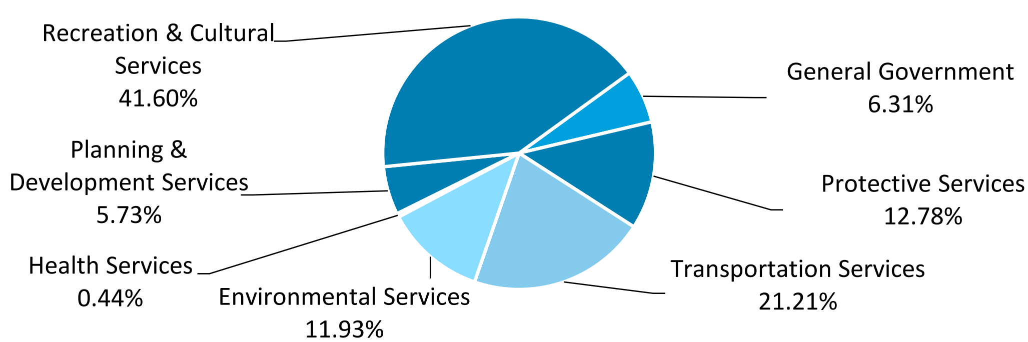
Population: 2,407 (2021 Census)
Area: 380.75 sq. km.
Average Age: 49.5
Tax Base:

Residential	73.89%
Utilities	5.15%
Major Industry	13.60%
Light Industry	4.00%
Business / Other	2.59%
Managed Forest	0.32%
Recreation / Non-Profit	0.45%

Seasonally occupied dwellings: **365**

Permanently occupied dwellings: **1,111**

Where Do your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)	2025	2026	Difference
General Government			
General Government Administration	$ 9.61	$ 8.26	$ (1.35)
Grant in Aid - Area F	$ 0.91	$ 1.01	$ 0.10
Grant in Aid - Areas E & F	$ (0.06)	$ 0.09	$ 0.15
Grant in Aid - Community Schools	$ 0.05	$ 0.05	$ -
Grant in Aid - Greater Gibsons	$ 0.24	$ 0.25	$ -
UBCM/Elections	$ 1.75	$ 2.22	$ 0.47
Regional Sustainability	$ 1.06	$ 0.97	$ (0.09)
Feasibilty Studies - Regional	$ -	$ -	$ -
Feasibilty Studies - Area F	$ 2.93	$ 0.11	$ (2.82)
Protective Services			
Bylaw Enforcement	$ 4.03	$ 4.28	$ 0.26
Gibsons & District Fire Protection [D]	$ 35.18	$ 41.02	$ 5.84
911 Emergency Telephone	$ 2.27	$ 2.50	$ 0.23
SCEP	$ 2.75	$ 2.93	$ 0.18
Animal Control [D]	$ 0.55	$ 0.61	$ 0.07
Keats Island Dog Control [D]	$ 0.11	$ 0.05	$ (0.06)
Transportation Services			
Transit	$ 22.20	$ 26.07	$ 3.87
Regional Street Lighting	$ 0.25	$ 0.26	$ 0.01
Langdale Street Lighting [D]	$ 1.67	$ 1.88	$ 0.21
Granthams Street Lighting [D]	$ 1.09	$ 1.21	$ 0.12
Burns Road Street Lighting [D]	$ 5.66	$ 4.28	$ (1.38)
Stewart Road Street Lighting [D]	$ 20.25	$ 21.40	$ 1.15
Ports	$ 13.77	$ 15.85	$ 2.09
Langdale Dock [D]	$ 3.57	$ 3.39	$ (0.18)
Environmental Services			
Solid Waste	$ 22.55	$ 24.47	$ 1.92
Health Services			
Cemetery	$ 0.72	$ 0.90	$ 0.18
Planning & Development Services			
Regional Planning	$ 0.87	$ 0.91	$ 0.03
Rural Planning [D]	$ 14.58	$ 15.85	$ 1.27
Civic Addressing	$ -	$ -	$ -
Heritiage Conservation	$ -	$ -	$ -
Building Inspection	$ -	$ -	$ -
Economic Development - Area F	$ (1.25)	$ 0.17	$ 1.42
Hillside	$ -	$ -	$ -
Recreation & Cultural Services			
Community Recreation Facilities [D I]	$ 104.82	$ 121.69	$ 16.88
Joint Use - School Facilities	$ 0.22	$ 0.25	$ 0.02
Gibsons Library	$ 11.75	$ 12.32	$ 0.57
Museum Service	$ 0.82	$ 0.91	$ 0.09
Community Parks	$ 23.79	$ 28.18	$ 4.38
Bicycle & Walking Paths [D I]	$ 1.98	$ 1.12	$ (0.86)
Recreation Programs [D]	$ 0.87	$ 0.87	$ -
Dakota Ridge	$ 1.11	$ 0.97	$ (0.14)

[D] *Only defined portion of area participates*
[I] *Rate is applicable on assessed improvements only*

2026 User Fee and Parcel Tax Rates

User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.

Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.

	User Fee	Parcel Tax
Recreation Facilities Debt	$ -	$ 7.98
Regional Water Service	$ 750.00	$ 545.00
Langdale Waste Water	$ 1,427.22	$ 550.00
Refuse Collection	$ 226.63	$ -

User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.

The rates shown in this section are applicable to the majority of residential properties in the respective service areas.

Collection of Taxes and Fees

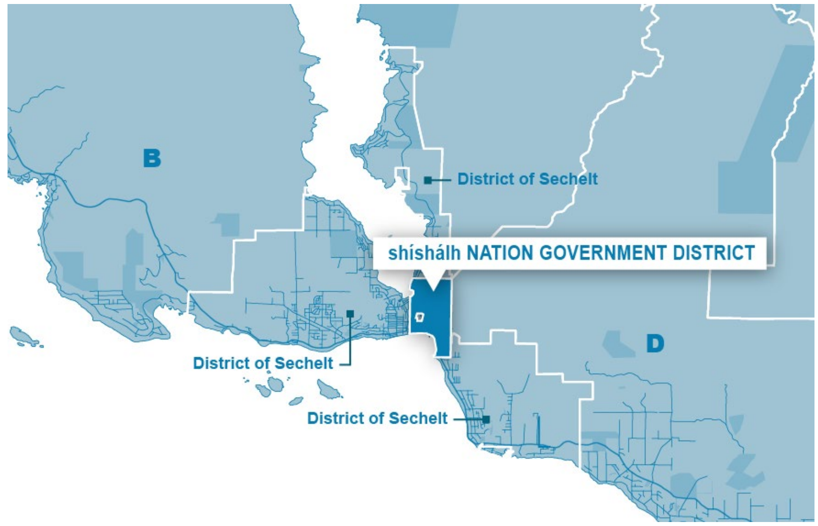
All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

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

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

Taxation			
Property Taxation	$ 5,506,448	$ 6,095,051	$ 588,603

shíshálh Nation Government District



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

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

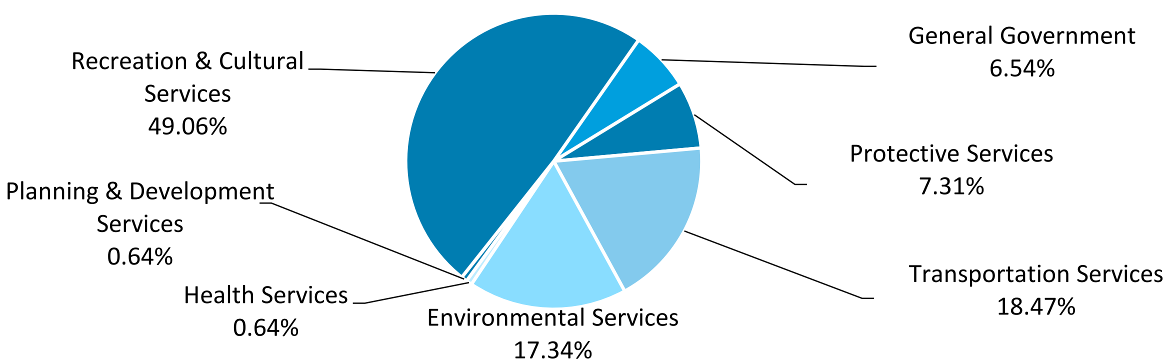
Population: 744 (2021 Census)
Area: 11.03 sq. km.
Average Age: 43.9
Tax Base:

Residential	45.46%
Utilities	0.47%
Light Industry	22.03%
Business / Other	31.98%
Recreation / Non-Profit	0.06%

Seasonally occupied dwellings: **42**

Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshálh Nation Government District - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)	2025	2026	Difference
General Government			
General Government Administration	$ 9.61	$ 8.26	$ (1.35)
Regional Sustainability	$ 1.06	$ 0.97	$ (0.09)
Feasibilty Studies - Regional	$ -	$ -	$ -
Protective Services			
Bylaw Enforcement	$ 4.03	$ 4.28	$ 0.26
911 Emergency Telephone	$ 2.27	$ 2.50	$ 0.23
SCEP	$ 2.75	$ 2.93	$ 0.18
Animal Control	$ 0.55	$ 0.61	$ 0.07
Transportation Services			
Transit	$ 22.20	$ 26.07	$ 3.87
Environmental Services			
Solid Waste	$ 22.55	$ 24.47	$ 1.92
Health Services			
Cemetery	$ 0.72	$ 0.90	$ 0.18
Planning & Development Services			
Regional Planning	$ 0.87	$ 0.91	$ 0.03
Civic Addressing	$ -	$ -	$ -
Building Inspection	$ -	$ -	$ -
Hillside	$ -	$ -	$ -
Recreation & Cultural Services			
Community Recreation Facilities [I]	$ 104.82	$ 121.69	$ 16.88
Museum Service	$ 0.82	$ 0.91	$ 0.09
Recreation Programs	$ 0.87	$ 0.87	$ -
Dakota Ridge	$ 1.11	$ 0.97	$ (0.14)

I *Rate is applicable on assessed improvements only*

2026 User Fee and Parcel Tax Rates

Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.

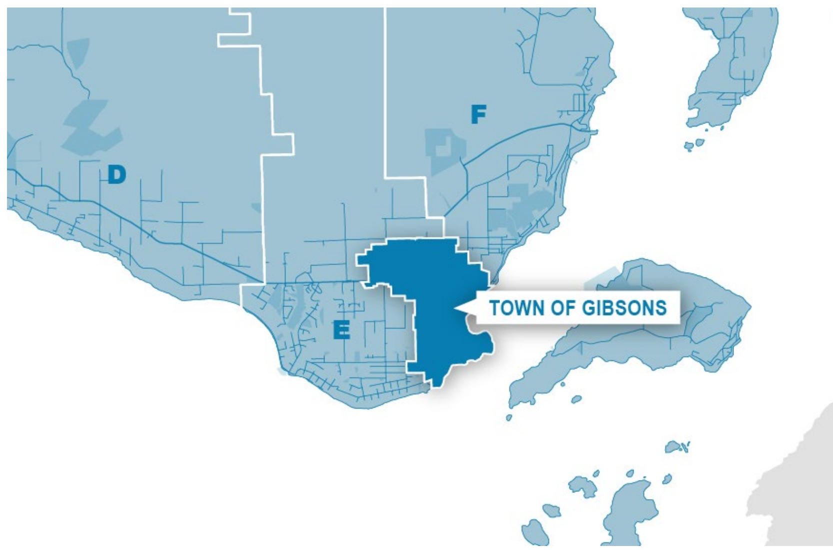
	User Fee	Parcel Tax
Recreation Facilities Debt	$ -	$ 7.98

Collection of Taxes and Fees

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

Taxation			
Property Taxation	$ 581,527	$ 674,881	$ 93,354

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.

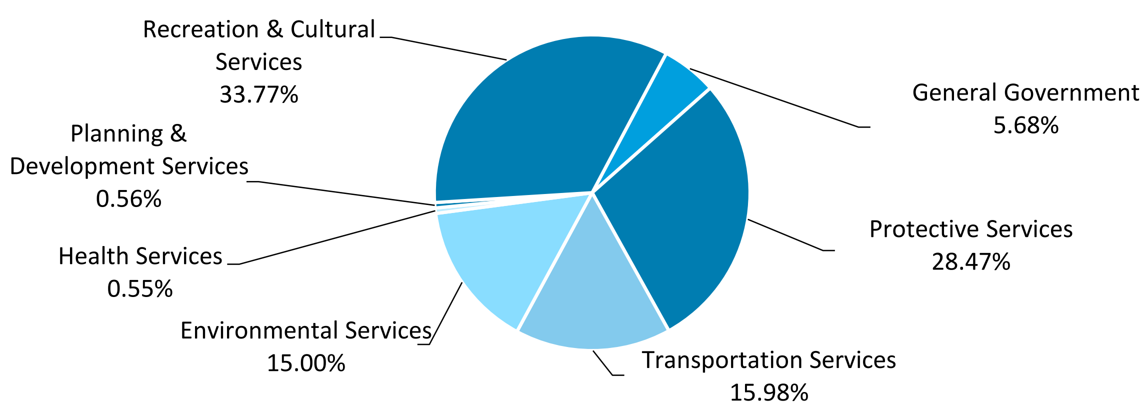
Population: 4,758 (2021 Census)
Area: 4.31 sq. km.
Average Age: 50.1
Tax Base:

Residential	72.91%
Utilities	0.91%
Light Industry	0.54%
Business / Other	25.42%
Recreation / Non-Profit	0.22%

Seasonally occupied dwellings: **200**

Permanently occupied dwellings: **2,282**

Where Do your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)						
	2025		2026		Difference	
General Government						
General Government Administration	$	9.61	$	8.26	$	(1.35)
Grant in Aid - Community Schools	$	0.05	$	0.05	$	-
Regional Sustainability	$	1.06	$	0.97	$	(0.09)
Feasibilty Studies - Regional	$	-	$	-	$	-
Protective Services						
Gibsons & District Fire Protection	$	35.18	$	41.02	$	5.84
911 Emergency Telephone	$	2.27	$	2.50	$	0.23
SCEP	$	2.75	$	2.93	$	0.18
Transportation Services						
Transit	$	22.20	$	26.07	$	3.87
Environmental Services						
Solid Waste	$	22.55	$	24.47	$	1.92
Health Services						
Cemetery	$	0.72	$	0.90	$	0.18
Planning & Development Services						
Regional Planning	$	0.87	$	0.91	$	0.03
Civic Addressing	$	-	$	-	$	-
Hillside	$	-	$	-	$	-
Recreation & Cultural Services						
Community Recreation Facilities [I]	$	104.82	$	121.69	$	16.88
Joint Use - School Facilities	$	0.22	$	0.25	$	0.02
Gibsons Library	$	11.75	$	12.32	$	0.57
Museum Service	$	0.82	$	0.91	$	0.09
Recreation Programs	$	0.87	$	0.87	$	-
Dakota Ridge	$	1.11	$	0.97	$	(0.14)

[I] *Rate is applicable on assessed improvements only*

2026 User Fee and Parcel Tax Rates

Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.

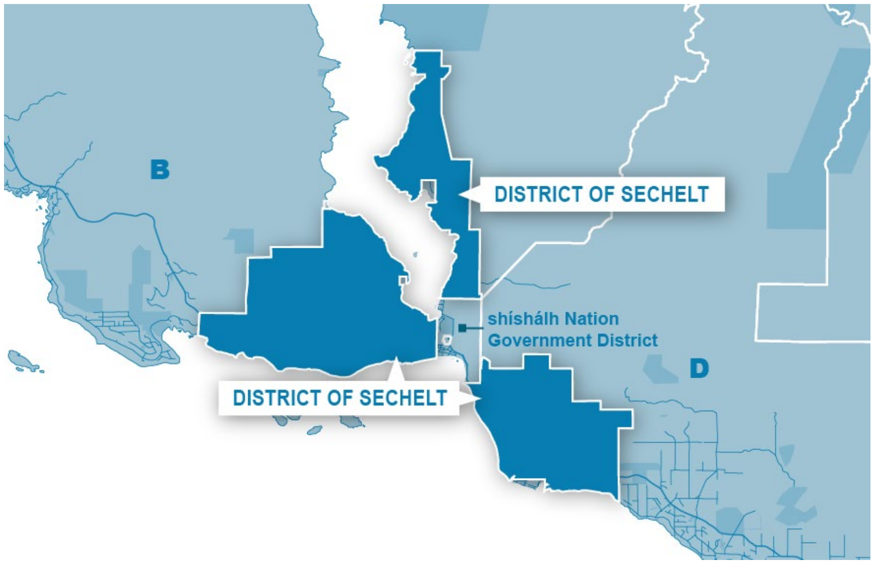
	User Fee		Parcel Tax	
Recreation Facilities Debt	$	-	$	7.98

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	$ 4,814,933	$	483,876

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.

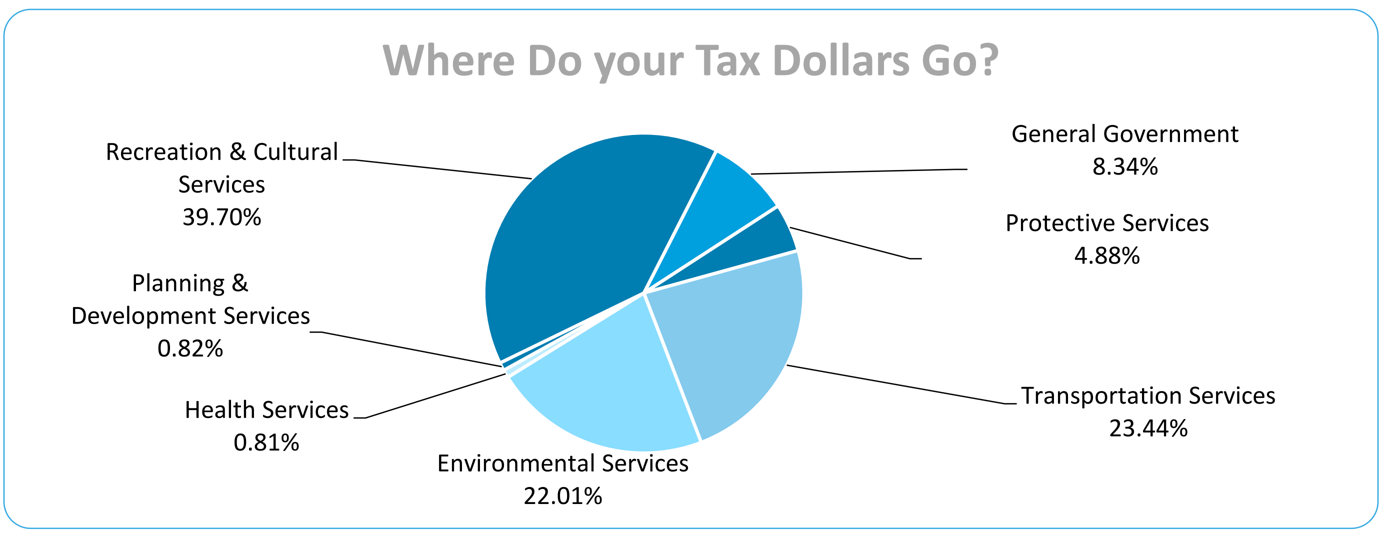
The District of Sechelt is home to several community and marine parks, provincial camping parks, hiking and mountain biking trails and a heritage forest.

Population: 10,847 (2021 Census)
Area: 39.02 sq. km.
Average Age: 51.1
Tax Base:

Residential	85.27%
Utilities	0.74%
Light Industry	0.70%
Business / Other	13.09%
Managed Forest	0.03%
Recreation / Non-Profit	0.17%

Seasonally occupied dwellings: **610**

Permanently occupied dwellings: **5128**



District of Sechelt - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per $100,000 in Assessed Value)	2025	2026	Difference
General Government			
General Government Administration	$ 9.61	$ 8.26	$ (1.35)
Grant in Aid - Community Schools	$ 0.05	$ 0.05	$ 0.00
Regional Sustainability	$ 1.06	$ 0.97	$ (0.09)
Feasibilty Studies - Regional	$ -	$ -	$ -
Protective Services			
911 Emergency Telephone	$ 2.27	$ 2.50	$ 0.23
SCEP	$ 2.75	$ 2.93	$ 0.18
Transportation Services			
Transit	$ 22.20	$ 26.07	$ 3.87
Environmental Services			
Solid Waste	$ 22.55	$ 24.47	$ 1.92
Health Services			
Cemetery	$ 0.72	$ 0.90	$ 0.18
Planning & Development Services			
Regional Planning	$ 0.87	$ 0.91	$ 0.03
Civic Addressing	$ -	$ -	$ -
Hillside	$ -	$ -	$ -
Recreation & Cultural Services			
Community Recreation Facilities [I]	$ 104.82	$ 121.69	$ 16.88
Joint Use - School Facilities	$ 0.22	$ 0.25	$ 0.02
Museum Service	$ 0.82	$ 0.91	$ 0.09
Recreation Programs	$ 0.87	$ 0.87	$ (0.00)
Dakota Ridge	$ 1.11	$ 0.97	$ (0.14)

[I] *Rate is applicable on assessed improvements only*

Taxation			
Property Taxation	$ 6,452,065	$ 6,960,889	$ 508,824

2026 User Fee and Parcel Tax Rates

User fees are billed directly to all properties connected to SCRD water services.

Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.

	User Fee	Parcel Tax
Recreation Facilities Debt	$ -	$ 7.98
Regional Water Service	$ 750.00	$ 545.00

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.

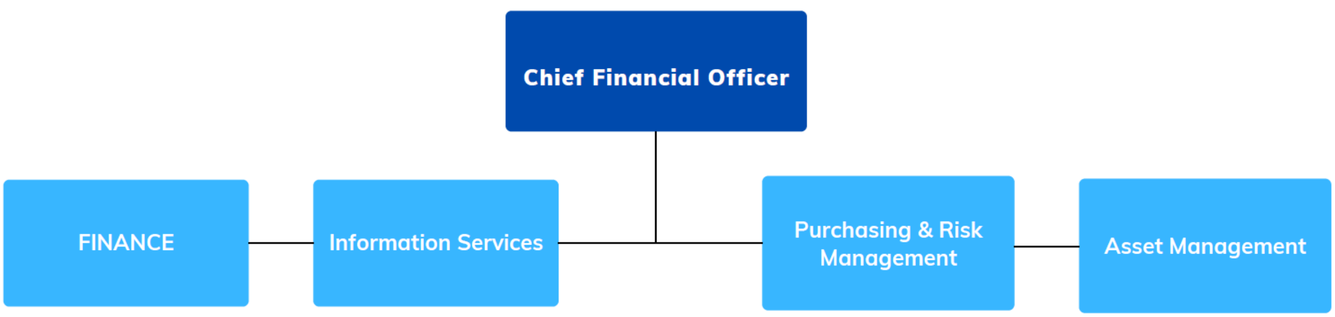
Ad valorem and parcel taxes are collected by the District of Sechelt on annual tax notices and are remitted to the Regional District by August 1.

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 assist with both capital and operational planning. Financial Services provides the overall statutory financial oversite 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 SCRD's core business systems across multiple sites. Purchasing and Risk establish policies, and ensure cost-effective, equitable procurement and comprehensive risk control.



2026 Initiatives to Support Board's Strategic Focus Areas

Water Stewardship

- Implementation of volumetric billing within the Regional Water Service Area.
- 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.
- Execution of funding strategies for the Sechelt Landfill Vertical Expansion project.
- 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.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Finance	1. Aid in the Implementation of an equitable and sustainable residential volumetric billing model.	-Effectively collaborate with various stakeholders to inform financial modeling
	2. Improve budgeting efficiency and financial analysis capabilities.	-Implement best-fit budget software through a comprehensive RFP process. - Lead adoption and organization-wide training of new software
Information Technology	1. Strengthen organizational cybersecurity posture and resilience .	- Conduct regular third-party security assessments and act on findings. - Align with evolving standards and enhance response capabilities.
	2. Optimize lifecycle and value of IT assets.	- Conduct a comprehensive inventory review and assessment of technological assets for obsolescence . - Align replacement planning with divisional budget and operational priorities .
	3. Achieve full adoption of updated IT usage and cellular device policies .	- Deliver targeted training and change management to employees on updated policies. - Monitor and address compliance gaps proactively.
Purchasing & Risk Management	1. Deliver consistent, transparent, and efficient procurement practices.	-Finalize and implement workload prioritization to improve transparency and service delivery. - Standardize contract templates, terms, and procurement guidelines to reduce cycle times and ensure consistency. - Enhance procurement transparency through improved public information and clear internal guidance.
	2. Embed risk, sustainability, and reconciliation in procurement processes to reduce organizational risk and demonstrate sound stewardship.	- Strengthen compliance monitoring, risk analytics and reporting. - Integrate enterprise and climate risk into PRM risk assessment models. - Provide practical tools to support divisional operations with early risk identification and mitigation.
	3. Improve supplier performance, accountability and value delivery while supporting reconciliation objectives.	- Implement supplier performance scorecards, monitoring tools, and escalation pathways. -Collaborate with suppliers to align procurement practices that promote reconciliation and economic partnerships.
Asset Management	1. Establish sustainable, integrated long-term capital and asset management planning across all services.	-Conduct annual reviews and updates of capital plans in collaboration with Finance and departmental managers .
	2.Strengthen asset management governance and capacity.	-Support policy development and deliver training for leadership and staff. - Improve data access and support service reviews to align asset strategies with service delivery needs.
	3. Ensure effective delivery of asset practices and capital projects.	-Review preventative maintenance practices and tracking processes . - Oversee capital projects and administration of regulatory compliance.

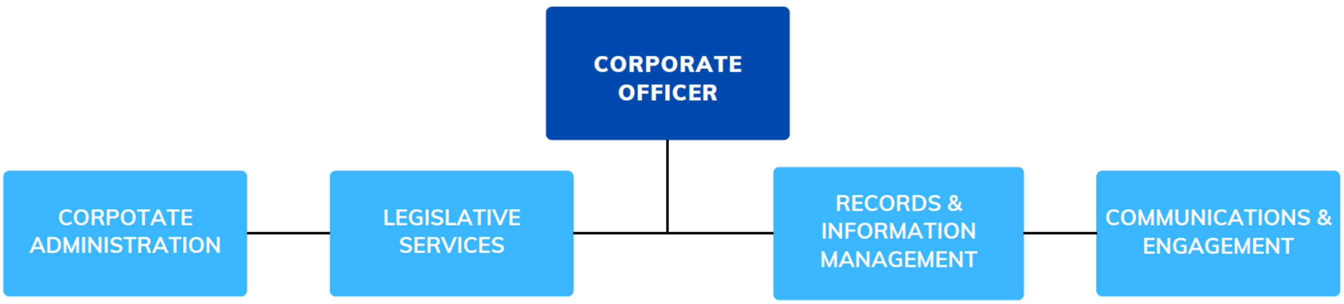
Key Performance Indicators

Performance Measure	2023	2024	2025	2026 Estimated	2027 Estimated
Debt Per Capita	$503	$456	$515	$749	$875
Debt Servicing per Capita	$129	$133	$134	$117	$145
Number of Payments Issued	5,685	4,763	4,926	5,200	5,400
% of Utility Bills Outstanding	6%	6.60%	6.50%	5%	5%
Purchase Orders Issued	532	508	419	440	455
Purchasing Solicitations Tendered	64	86	119	124	129

*The estimated debt per capita is derived from the total 2026 approved debt proceeds included in the 2026-2030 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 initiatives will not be completed in 2026.

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.



2026 Initiatives to Support Board's Strategic Focus Areas

The Administration workplan focuses on communication engagement activities related to water and waste user fees, water conservation education, the SCRD's solid waste management plan, and the Sechelt Landfill Vertical Expansion project. Throughout the year, as the board deliberates on matters pertaining to the two strategic focus areas, Legislative services provides 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. Deliver an open, transparent, and legislatively compliant election process in administering the 2026 General Local	-Ensure full compliance with the election bylaw and local elections legislative frameworks.
	2. Establish a sustainable governance framework for ongoing policy and bylaw management	-Take an organizational lead in the Corporate Policy and Bylaw review. - Prioritize updates based on risk, legislative changes, and organizational impact. -Collaborate with departmental leaders to obtain the relevant information required to complete the review.
Records & Information Management	1. Strengthen Compliance and Organizational Awareness of Privacy Management Program.	-Advance the Privacy Management Program by continuing and re-evaluating efforts to meet legislative requirements and conducting privacy impact assessments. -Expand staff training on policies, and processes to ensure consistent organization-wide understanding and compliance.
	2. Enhance Records Management and Information Governance.	-Implement Microsoft Purview within MARS (SharePoint) to enable robust records management functionality -Continued development of records management processes to ensure alignment with organizational information governance requirements. - Launch of MARS (SharePoint) Continuous Improvement Team and Audit Program and continued staff training sessions to ensure compliance within the system.
Communications & Engagement	1.Strengthen Public Awareness and Engagement	-Implement the 2026 Corporate Communications Plan, including a comprehensive review of the SCRD's public engagement framework. -Develop educational materials that clarify the role of the SCRD. -Complete an audit of existing communication tools to
	2. Enhance Engagement and Transparency for Key Projects and Initiatives	-Provide consistent, proactive communications and engagement support for major 2026 initiatives. -Actively collaborate with departments across the organization to expand and sustain the "SCRD at WORK" initiative -Actively engage with community stakeholders to ensure

Key Performance Indicators

Access to Information Requests

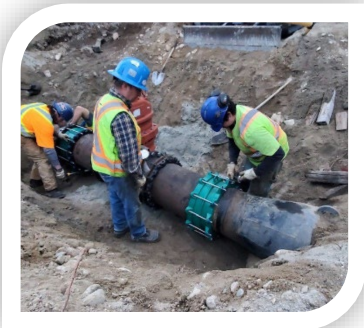
Year	Total Request for Records
2027 (Target)	73
2026 (Target)	70
2025	64
2024	45
2023	50

Communications Metrics

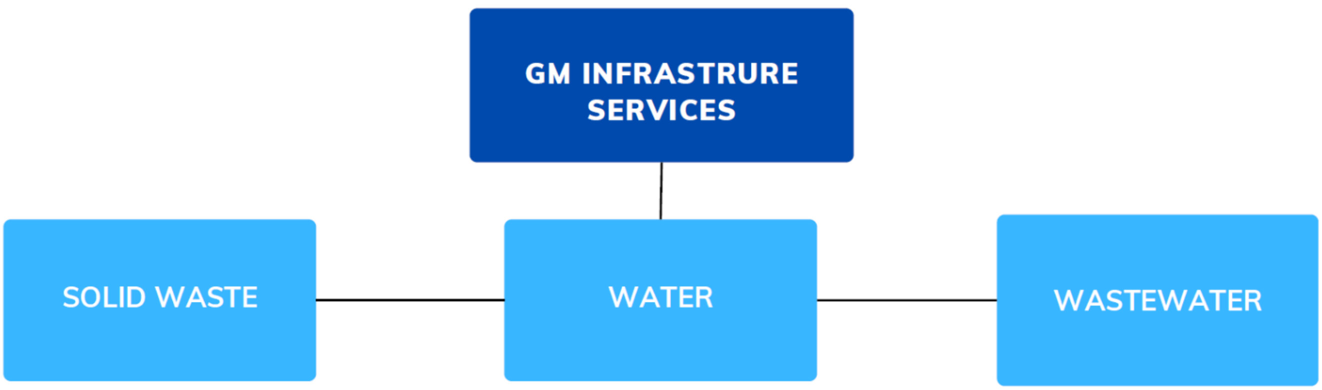
Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Online Engagements Visits to www.scrd.ca	162,000*	220,000	193,000	200,000	210,000
Online Engagements Visits to Letstalk.scrd.ca	25,119	30,378	37,369	40,000	42,000
Number of Communication Campaigns Executed	41	33	32	35	38
News Releases Issued	78	79	86	90	92

*partial year due to new website design and launch

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.



2026 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 final phase of installation of water meters and implementation of volumetric billing.
- Work with the shíshálh 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.
- Continue progress on the detailed design of vertical expansion the Sechelt Landfill to increase its landfilling capacity.

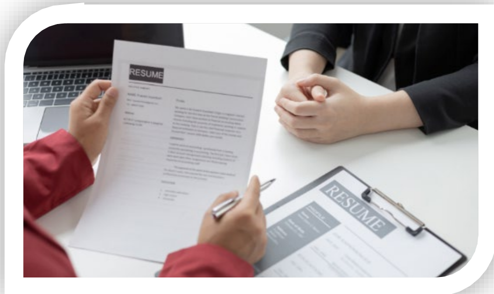
Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Solid Waste	1. Increase lifespan of Sechelt Landfill	-Initiate the planning , permitting and construction administration of a Mechanically stabilized earth wall at the Sechelt Landfill
	2. Improve solid waste diversion rates	- Ensure current regulations facilitate increased diversion -Provide robust solid waste programs and diversion initiatives to the broad public -Engage with regional and provincial partners to solicit new initiatives for innovative practices
	3. Achieve sustainable solid waste management	-Submit Updated Solid Waste Management Plan to Province for approval
	4. Promote waste reduction and increase public awareness of waste management issues	-Attend community outreach events -Disseminate accurate and current information on the status of solid waste management -Promote high compliance with green bin program
Water Services	1. Strengthen Long-Term Water Supply and System Resilience	- Investigate new water supply sources to increase and diversify water supply while advancing key projects.
	2. Improve Asset Management and Infrastructure Reliability	- Maintain and upgrade aging infrastructure (incl. watermains and pumpstations) to maximize asset lifespan. - Implement dam safety upgrades and watermain looping.
	3. Deliver high quality drinking water	-Implement a regional wide backflow prevention program -Implement processes that meet or exceed regulatory requirements
	4. Promote Water Conservation and Efficient use of drinking Water.	- Advance water efficiency initiatives by installing water meters on all SCRD service connections. - Use of volumetric billing system - Strengthen year-round leak detection and resolution program. - Promote rainwater harvesting rebate program.
Wastewater	1. Ensure Reliable and Safe Service Delivery	- Ensure effective daily operations and management of facilities by aligning processes with regulatory requirements.
	2. Improve Infrastructure Performance and Long-Term Asset Management	-Prioritize infrastructure maintenance and upgrades to maximize lifespan and meet regulatory requirements. -Perform feasibility reports for treatment facilities to inform replacement plans and investment decisions.
	3. Enhance Environmental Sustainability and Efficiency	-Refine plant operations to optimize treatment processes. -Ensure processes adhere to required maintenance plans and specifications -Upgrade SCADA and communication

Key Performance Indicators

Performance Measure	2023	2024	2025	2026 Estimated	2027 Estimated
Tonnage Landfilled	11,791	12,635	12,127	12,200	12,300
Residential Curbside Garbage (Tonnage)	843	869	834	830	820
Residential Curbside Food Waste (Tonnage)	609	620	571	625	635
Depot Recycling Tonnage	1,513	1,591	1,526	1,550	1,600
Green Waste (Tonnage)	4,562	5,374	5,306	5,350	5,400

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).

2026 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 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

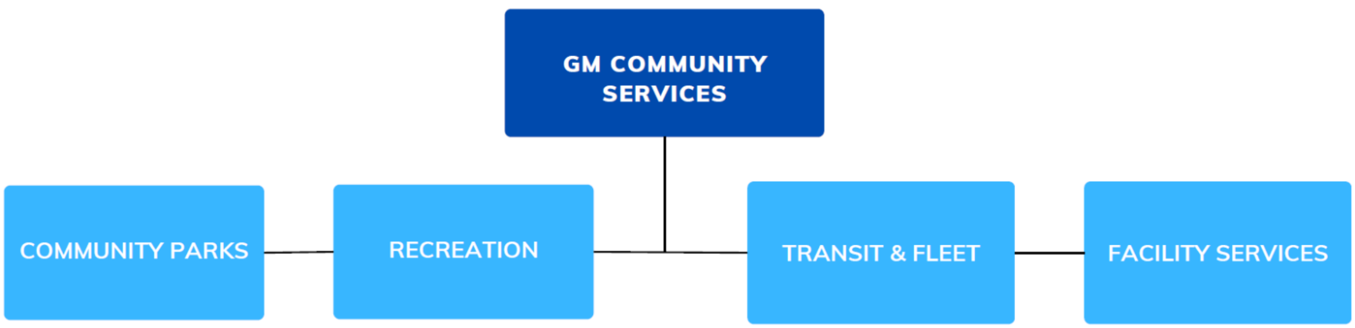
	Divisional Goals	Divisional Strategies
Labour Relations	Strengthen Collaborative and Effective Workforce Management	-Facilitate regular Labour Management Committee (LMC) meetings to proactively address and resolve workplace issues, supporting a stable and constructive labour relations environment.
	Enhance Organizational Effectiveness through Policy Modernization	-Update HR policies to address gaps, improve clarity, and reflect evolving needs (e.g., hybrid work equity), ensuring alignment with legislation and collective agreements. -Engage with local government HR counterparts to share best practices in job evaluation and process improvement, ensuring competitive, fair, and consistent pay and classification systems.
Health & Safety	Enhance Health & Safety Performance and Culture	- Achieve COR safety certification -Promote safety culture through initiatives such as NAOSH Week, regular safety inspections and active engagement of Joint Health & Safety Committee. - Improve incident reporting, claims management and return-to-work programs to support employee well-being, reduce risk and ensure compliance.
Recruitment	Strengthen Recruitment and Workforce Sustainability	- Execute seasonal and strategic recruitment to meet operational and organizational needs. - Improve candidate experience by implenting and evaluating feedback through the use of candidate surveys. - Support long-term workforce training through succession planning, employee engagement intitiatives and targeted training programs.

Key Performance Indicators

Performance Measure	2023	2024	2025	2026 Target	2027 Target
Job Postings	121	121	122	130	135
Job Applicants	1,984	1,427	1,401	1,450	1,525
Training & Development Sessions	49	314	145	175	195
Training & Development Sessions Attendance	508	539	675	725	750
WorkSafe Injury (WSBC) Claims	23	23	17	15	14

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.



2026 Initiatives to Support Board's Strategic Focus Areas

Water Stewardship

- Initiating Phase 1 well reactivation as an alternative water source for Sunshine Coast Arena Ice Operations.
- Install field irrigation system at Cliff Gilker 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	Advance Parks Planning and Capital Prioritization	- Complete key plans (Parks Service Review, Sports Field Strategy) and implement recommendations - Deliver prioritized capital and operational projects - Maintain and update asset registry and capital renewal plan
	Strengthen Governance through Updated Policies, Procedures and Service Standards	- Update Parks Regulation Bylaw, fees, and key policies - Develop and maintain operational and safe work procedures
	Enhance Health, Safety and Risk Management Across Parks and Facilities	-Conduct regular inspections and preventative maintenance -Ensure safety compliance for parks, playgrounds, and facilities -Mitigate risks through hazard management (e.g., danger trees, pests, FireSmart)
Recreation	Strengthen Recreation Services Delivery and Asset Management	-Complete Recreation Facilities Needs Assessment to guide future planning - Maintain facilities through preventative and annual maintenance - Implement programming review framework and support service delivery through facility access and partnerships
	Enhance Health, Safety and Workforce capacity	-Update and implement safe work, pool safety, and confined space procedures - Ensure safe facility operations through inspections and maintenance - Recruit lifeguards and instructors to maintain safe staffing levels
	Advance Capital Projects and Facility Enhancements	- Deliver 2026 capital projects and provide project oversight - Initiate Arena well reactivation project - Manage leases, agreements, and long-term facility development requirements
Transit & Fleet	Maintain Reliable Transit Service and Plan for Future Expansion	- Deliver transit services with a focus on driver recruitment and training - Advance plans for service expansion, supporting infrastructure and facilities. - Replacement of two conventional busses with two heavy duty Battery Electric Busses (BEB) in partnership with BC Transit.
	Strengthen Transit Operations, Safety and Governance	-Update and implement safe work procedures - Ensure consistent safety practices - Maintain and update transit policies and processes to align best practices with organizational needs.
Facility Services	Strengthen Asset Management and Capital Project Delivery	- Plan, coordinate, and procure goods and services for capital renewal and one-time projects - Ensure project delivery aligns with operational needs, budgets, and long-term asset management
	Ensure Safe, Compliant and Well-Maintained Facilities	- Schedule and complete regular facility inspections - Ensure completion of annual site maintenance activities

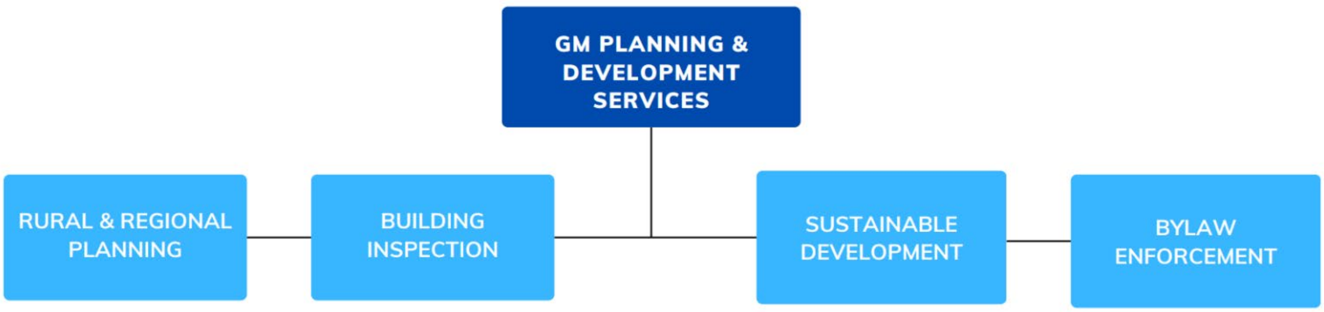
Key Performance Indicators

Performance Measure	2023	2024	2025	2026 Target	2027 Target
Recreation Facility Admissions*	246,797	249,238	239,924	250,000	260,000
Annual Transit Ridership	516,096	595,273	515,479	565,000	622,000
Sports Field Bookings	1,423	1639	1293	1400	1600
Community Hall Bookings	787	1058	1228	1350	1450

**Includes LIFE Pass admissions*

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.



2026 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

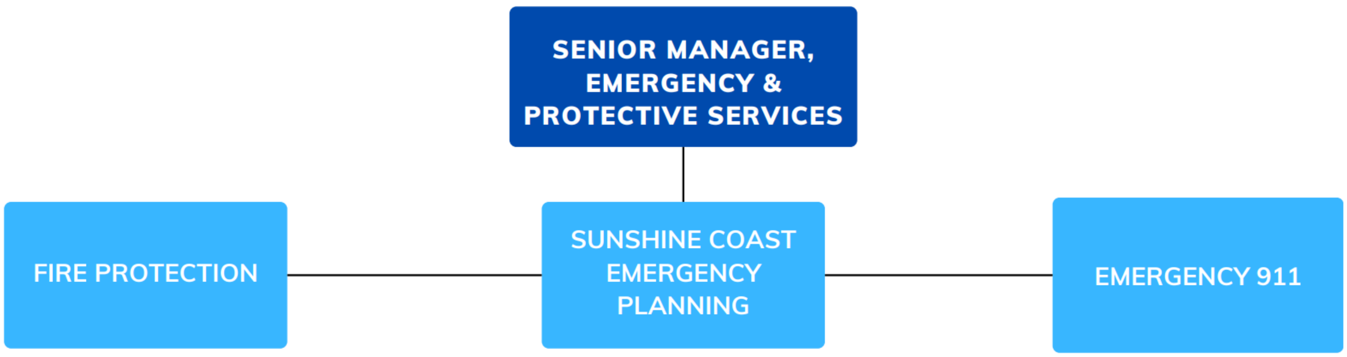
	Divisional Goals	Divisional Strategies
Planning	Enhance Development Approval Efficiency and Service Delivery	- Deliver timely application review services - Implement DAPR improvements - Update procedures, bylaws, and application materials
	Advance Integrated, Climate-Responsive Regional Planning	- Complete OCP and Zoning Bylaw updates - Coordinate planning with regional partners and First Nations - Investigate options for affordable housing projects on publicly owned regional lands.
Building Inspection	Deliver Efficient, High-Quality Permitting and Inspection Services	- Provide timely, reliabile, professional permitting and inspection services in alignment with provincial and local regulations. - Support staff and industry training on building practices, including energy efficiency and GHG reduction - Engage the building sector to support collaboration and improvements.
	Enhance Service Delivery through Digital Innovation	- Implement digital tools to streamline permitting and inspections - Improve workflow efficiency through system enhancements - Modernize service delivery for accessibility and
Sustainable Development	Strengthen Climate-Resilient Environmental Planning and Integration	-Advance environmentally sensitive areas planning to guide land use and protection decisions - Integrate climate and environmental considerations across SCRD projects, programs, and regional collaborations
	Advance Climate Action and Greenhouse Gas Reduction Initiatives	- Support GHG reduction through OCP targets, inventory, and renewable energy planning - Improve climate risk awareness through flood mapping, asset risk assessment, and OCP integration

Key Performance Indicators

Performance Measure	2023	2024	2025	2026 Target	2027 Target
Development Applications Received	251	221	198	220	240
Planning Public Inquiries	1,808	1,644	1,642	1,600	1,550
Building Inspection Processing Time (Weeks)[1]	3.59	3.42	3.54	3.40	3.30
Building Inspections Conducted[1]	1,395	1,266	1,264	1,300	1,325

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.



2026 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	Strengthened Recruitment and Retention of Emergency Personnel	-Continue implementation of the Paid-On-Call program for 2026 to support recruitment and operational capacity.
	Enhanced Equity, Recognition, and Volunteer Engagement	-Continue funding and delivery of the Volunteer Firefighter Appreciation Program to recognize service and support retention.
Sunshine Coast Emergency Planning	Enhanced Indigenous Engagement and Collaborative Emergency Management	- Advance and implement EMCR Contribution Agreement initiatives through ongoing collaboration with Indigenous governments and communities. - Integrate Indigenous knowledge into emergency management planning while supporting participation, capacity building, and accountability reporting.
	Strengthened Emergency Management Governance and Legislative Compliance	-Review and update the SCEP and emergency bylaws to ensure full legislative compliance and alignment with provincial standards. - Implement required policy, training, and governance updates, including formal approvals and ongoing compliance monitoring
Emergency 911	Reliable and Resilient Emergency Communications Infrastructure	- Complete the upgrade of various communication equipment such as antennas, repeaters and phone lines - Construct a new radio tower at Chapman Water Treatment Plant and assess alternative locations or solutions for improved coverage.
	Effective Transition and Collaboration for Next Generation 911 Implementation	- Collaborate with E-Comm, First Nations, municipalities, GIS, and fire services on NG911 agreements and data sharing. - Participate in NG911 training and coordination activities to support system readiness and interoperability.

Key Performance Indicators

Performance Measure	2023	2024	2025	2026 Estimated	2027 Target
Fire Department Incidents	707	807	777	725	700

Financial Plan Overview

2026 Property Assessment Impacts

Assessed values are based on the estimated market value of properties on July 1st and condition on October 31st 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/Municipality, 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
2025 (Cycle 14)	21,027,961,632	
Increase due to NMC*	152,185,455	0.72%
Decrease due to Market	-534,133,661	-2.54%
2026 Total	**20,646,013,426**	**-1.82%**
*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 2025 and 2026 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	**2025**	**2026**	**$ Change**	**% Change**	**Apportionment**
Area A	350,591,895	343,747,621	-6,844,274	-2.0%	↓
Area B	302,113,874	293,203,605	-8,910,268	-2.9%	↓
Area D	224,687,382	221,591,119	-3,096,263	-1.4%	↑
Area E	179,106,270	178,023,246	-1,083,024	-0.6%	↑
Area F	298,389,789	297,221,232	-1,168,558	-0.4%	↑
ToG	297,289,168	295,053,014	-2,236,155	-0.8%	↑
DoS	639,963,408	625,920,219	-14,043,190	-2.2%	↓
sNGD	45,939,522	47,815,990	1,876,468	4.1%	↑
Total	**2,338,081,308**	**2,302,576,044**	**-35,505,264**	**-1.5%**	

Impact of Property Assessments Changes (Combined Market and NMC)

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

Converted Values	2026			2025			Change $		Change %
Electoral Area A	343,747,621	14.93%	149,288	350,591,895	14.99%	149,949	$	(660)	-0.44%
Electoral Area B	293,203,605	12.73%	127,337	302,113,874	12.92%	129,214	$	(1,877)	-1.45%
Electoral Area D	221,591,119	9.62%	96,236	224,687,382	9.61%	96,099	$	137	0.14%
Electoral Area E	178,023,246	7.73%	77,315	179,106,270	7.66%	76,604	$	711	0.93%
Electoral Area F	297,221,232	12.91%	129,082	298,389,789	12.76%	127,622	$	1,460	1.14%
ToG - Hosp. Purp.	295,053,014	12.81%	128,140	297,289,168	12.72%	127,151	$	989	0.78%
DoS - Hosp. Purp.	625,920,219	27.18%	271,835	639,963,408	27.37%	273,713	$	(1,878)	-0.69%
sNGD - Hosp. Purp.	47,815,990	2.08%	20,766	45,939,522	1.96%	19,648	$	1,118	5.69%
Total	2,302,576,044	100.0%	**1,000,000**	2,338,081,308	100.0%	**1,000,000**	$	(0)	0.00%
	-			-					
Residential Rate per $100k for $1mil in taxes	**$**		**4.34**		**$**	**4.28**	**$**	**0.07**	**1.54%**

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

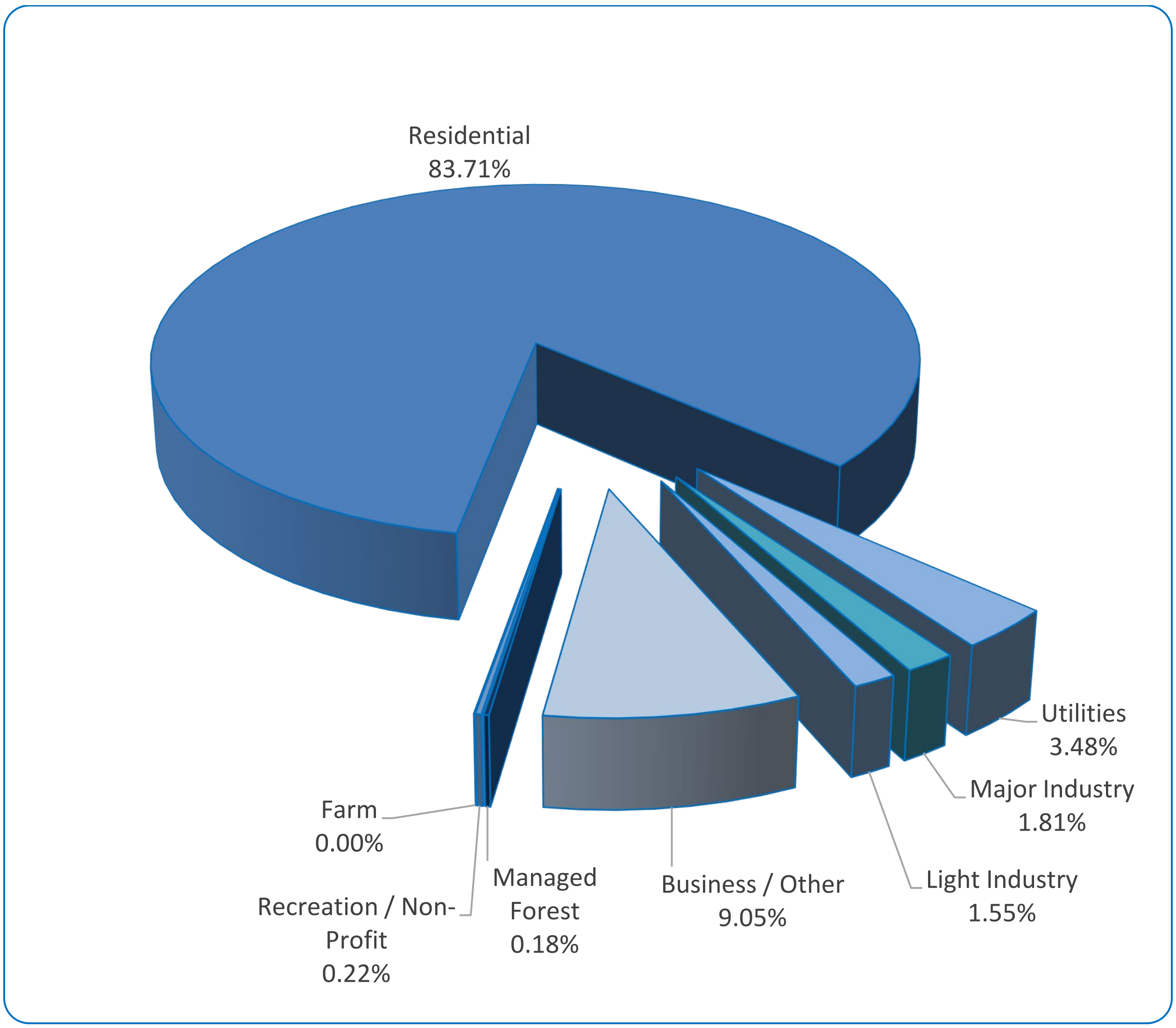
	2025	2026
Taxation = $1,000,000	$ 4.28	$ 4.34
Taxation = $2,000,000	$ 8.55	$ 8.68
Taxation = $3,000,000	$ 12.83	$ 13.02

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

	2025	2026
Assessed value of home $400,000	17.12	17.36
Assessed value of home $500,000	21.40	21.70
Assessed value of home $750,000	32.10	32.55
Assessed value of home $1,000,000	42.80	43.40

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

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

Schedule A, Bylaw 781, 2026

2026 - 2030

	2026	2027	2028	2029	2030
Revenues					
Grants in Lieu of Taxes	**97,000**	97,000	97,000	97,000	97,000
Tax Requisitions	**39,186,100**	39,578,622	40,538,215	37,858,661	37,830,946
Frontage & Parcel Taxes	**8,362,156**	8,273,001	8,274,551	8,256,816	8,210,028
Government Transfers	**7,275,213**	4,546,233	4,546,233	14,146,233	4,546,233
User Fees & Service Charges	**20,548,084**	21,057,866	21,112,500	21,174,058	21,248,492
Member Municipality Debt	**1,534,305**	1,528,817	1,489,134	1,489,133	1,418,205
Investment Income	**324,233**	131,727	166,122	220,243	237,243
Developer Contributions	**350,000**	-	-	-	-
Other Revenue	**1,442,851**	1,151,883	1,149,406	1,149,406	1,167,406
	79,119,942	76,365,149	77,373,161	84,391,550	74,755,553
Expenses					
Administration	**7,136,050**	7,136,050	7,136,050	7,136,050	7,136,050
Internal Recoveries	**(10,165,015)**	(10,437,408)	(10,560,423)	(10,572,105)	(10,571,157)
Wages and Benefits	**33,532,465**	33,662,221	33,858,640	33,577,640	33,593,040
Operating	**34,055,298**	26,139,792	26,170,833	26,280,327	26,474,843
Debt Charges Member Municipalities	**1,534,305**	1,528,817	1,489,134	1,489,133	1,418,205
Debt Charges - Interest	**1,110,232**	1,256,740	1,812,196	1,719,450	1,883,121
Amortization of Tangible Capital Assets	**5,383,097**	5,383,097	5,383,097	5,383,097	5,383,097
	72,586,432	64,669,309	65,289,527	65,013,592	65,317,199
Operating Surplus / (Deficit)	**6,533,510**	11,695,840	12,083,634	19,377,958	9,438,354
Other					
Capital Expenditures	**(63,130,368)**	(9,361,275)	(9,652,338)	(29,058,388)	(4,753,439)
Landfill Closure & Post Closure Expenditures	**(3,244,999)**	-	-	-	-
Development of Land Held for Resale	**(207,278)**	(19,227)	(19,227)	(19,227)	(19,227)
Proceeds from Long Term Debt	**30,238,408**	1,088,025	3,369,651	15,170,361	825,600
Debt Principal Repayment	**(2,991,549)**	(3,848,993)	(4,326,544)	(4,206,939)	(3,676,344)
Transfer (to)/from Reserves	**16,274,441**	(3,328,316)	(5,224,818)	(5,033,407)	(5,584,586)
Transfer (to)/from Appropriated Surplus	**2,472,066**	(812,677)	(815,155)	(815,155)	(815,155)
Transfer (to)/from Other Funds	**6,018,428**	3,526	1,700	1,700	1,700
Transfer (to)/from Accumulated Surplus	**18,294**	-	-	-	-
Prior Year Surplus/(Deficit)	**140,951**	-	-	-	-
Unfunded Amortization	**5,383,097**	5,383,097	5,383,097	5,383,097	5,383,097
Transfer (to)/from Unfunded Liability	**2,494,999**	(800,000)	(800,000)	(800,000)	(800,000)
	(6,533,510)	(11,695,840)	(12,083,634)	(19,377,958)	(9,438,354)
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	**2026**	**2027**	**2028**	**2029**	**2030**
General Government	2,635,208	2,955,975	2,959,233	2,959,233	2,931,137
Protective Services	7,001,474	7,016,559	6,901,031	6,889,134	6,905,664
Transportation Services	6,127,320	6,379,524	6,383,618	6,382,720	6,382,011
Environmental Services	5,635,281	6,367,939	6,912,164	5,412,492	5,474,952
Health Services	438,851	443,185	538,625	440,366	438,957
Planning & Development Services	2,179,338	1,631,881	1,631,998	1,632,118	1,632,240
Recreation & Cultural Services	15,168,628	14,783,559	15,211,546	14,142,598	14,065,985
Total	**39,186,100**	**39,578,622**	**40,538,215**	**37,858,661**	**37,830,946**

Frontage & Parcel Tax					
Function	**2026**	**2027**	**2028**	**2029**	**2030**
Water & Waste Water	8,179,628	8,208,478	8,210,028	8,210,028	8,210,028
Recreation & Cultural Services	182,528	64,523	64,523	46,788	-
Total	**8,362,156**	**8,273,001**	**8,274,551**	**8,256,816**	**8,210,028**

User Fee & Service Charges*					
Function	**2026**	**2027**	**2028**	**2029**	**2030**
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	905,147	921,359	921,359	921,359	921,359
Environmental Services	4,032,725	4,482,965	4,537,525	4,599,008	4,673,365
Water & Waste Water	12,009,563	12,009,563	12,009,563	12,009,563	12,009,563
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,446,337	1,468,353	1,468,427	1,468,502	1,468,579
Recreation & Cultural Services	2,159,827	2,181,141	2,181,141	2,181,141	2,181,141
Total	**20,648,084**	**21,157,866**	**21,212,500**	**21,274,058**	**21,348,492**

*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. In some instances, budgeted User Fees & Service Charges are derived from the revenue needed to recover the costs of these services inclusive of administrative expenses.

Operating Expenses					
Function	**2026**	**2027**	**2028**	**2029**	**2030**
General Government	10,628,315	9,874,164	9,768,637	9,802,502	9,913,030
Protective Services	7,149,790	5,665,201	5,683,128	5,669,245	5,665,430
Transportation Services	9,271,977	9,591,188	9,679,508	9,619,834	9,618,647
Environmental Services	8,258,613	8,677,302	8,719,239	8,724,320	8,869,978
Water & Waste Water	16,270,439	12,738,940	13,311,831	13,284,325	13,268,696
Health Services	403,284	404,453	499,893	401,634	400,225
Planning & Development Services	4,624,094	3,120,127	3,120,318	3,120,513	3,120,712
Recreation & Cultural Services	14,456,842	13,344,841	13,412,278	13,340,390	13,479,632
Total	**71,063,354**	**63,416,216**	**64,194,832**	**63,962,763**	**64,336,350**

The total operating expenditures excludes Member Municipality debt payments and includes $5,383,097 in amortization expenditures. Budgeted Operating expenses are derived from approved staffing compliments, 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	**2026**	**2027**	**2028**	**2029**	**2030**
General Government	940,659	140,590	140,590	140,590	154,090
Protective Services	5,715,268	1,081,700	1,298,200	567,100	228,300
Transportation Services	1,248,651	29,669	29,669	29,669	29,669
Environmental Services	3,178,709	888,161	1,522,113	17,989	17,989
Water & Waste Water	37,427,247	5,438,283	3,124,861	27,818,035	3,171,186
Health Services	192,449	-	-	-	-
Planning & Development Services	-	75,000	-	-	75,000
Recreation & Cultural Services	13,524,706	1,707,872	3,536,905	485,005	1,077,205
Total	**62,227,689**	**9,361,275**	**9,652,338**	**29,058,388**	**4,753,439**

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 SCRD 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 SCRD 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 in years subsequent to 2026 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	2025	2026	Difference
User Rate	$750	$750	$ -
Parcel Tax	$479.24	$545	$65.76

North Pender	2025	2026	Difference
User Rate	$1,000	*Note 1	$ -
Parcel Tax	$530	$703.87	$173.87

South Pender	2025	2026	Difference
User Rate	$925	*Note 1	$ -
Parcel Tax	$600	$810	$210

*Note 1- North Pender Harbour and south Pender Harbour Water Service areas will be transitioning to volumetric billing whereby the users within the system will pay a base charge (3/4'' Connection) of $850 and variable rate of $4.00 per cubic meter of water consumed.

Garbage and Food Waste

2025	2026	Difference
$212.75	$226.63	$ 13.88

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

Recreation

	2025	2026	Difference
Community Recreation	$114.96	$7.98	-$106.98
Pender Harbour Recreation	$22.56	$22.56	$ -

Wastewater

Frontage Fees

Service	2025 Rate	2026 Rate (Proposed)	Difference
Greaves	$550	$600	$50
Woodcreek	$550	$550	$ -
Sunnyside	$602	$702	$100
Jolly Roger	$302	$352	$50
Secret Cove	$452	$552	$100

Lee Bay	$352	$402	$50
Square Bay	$367	$417	$50
Langdale	$550	$550	$ -
Canoe	$574	$624	$50
Merrill	$550	$600	$50
Curran	$403	$453	$50
Roberts Creek	$550	$600	$50
Lily Lake	$354	$404	$50
Painted Boat	$452	$502	$50
Sakinaw	$879.42	$879.42	$ -

User Fees

Service	2025 Rate	2026 Rate (Proposed)	Difference
Greaves	$827	$827	$ -
Woodcreek	$800.74	$800.74	$ -
Sunnyside	$850	$850	$ -
Jolly Roger	$1,050	$1,050	$ -
Secret Cove	$900	$900	$ -
Lee Bay	$487.67	$565	$77.33
Square Bay	$1,150	$1,150	$ -
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	$650	$650	$ -
Sakinaw	$1,323.63	$1,323.63	$ -

Capital Expenditures

Service	Description	Budget
2026 Budget Approvals		
	General Government	
Admin Offices Building Maintenance	Field Road Building Carpet Replacement	190,000
Information Technology	Network Switches & Uninterrupted Power Supply Replacement	80,000
Information Technology	Director Tablets	13,500
	Protective Services	
Roberts Creek Fire Protection	Supply Hose	30,000
Roberts Creek Fire Protection	Roof, Modified Bitumen	153,000
Halfmoon Bay Fire Protection	Heating System Replacement	10,000
Emergency Telephone - 911	911 Radio Upgrade	350,000
Sunshine Coast Emergency Planning	Type 3 Structure Protection Unit	128,400
	Transportation Services	
Public Transit	Transit and Fleet Building Heating and Cooling System	14,070
Maintenance Facility	Transit and Fleet Building Heating and Cooling System	6,930
Maintenance Facility	Fuel System & Pump Replacement	60,000
Maintenance Facility	Electric 1/2 tonne Truck (Unit #335 Replacement)	80,000
	Environmental Services	
Pender Harbour Transfer Station	Operations Equipment	1,381,200
Pender Harbour Transfer Station	Scale Replacement	437,205
Pender Harbour Transfer Station	Gypsum roll-off bins	30,000
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	303,886
Sechelt Landfill	Gypsum roll-off bins	45,000
Sechelt Landfill	Power Supply System Replacement	16,442
Sechelt Landfill	SL Site Upgrades- Furniture Recycling	8,000
Sechelt Landfill	Pre-1990 Drywall Storage Container	20,000
	Water & Waste Water	
North Pender Harbour Water Service	NPH Watermain Replacement	1,008,680
North Pender Harbour Water Service	Emergency Generator	80,000
South Pender Harbour Water Service	SPH Vehicle #523 Replacement (2026)	110,000
Regional Water Services	Regional Water Vehicle Replacements (2026)	320,000
Regional Water Services	Chapman Intake Upgrades	221,078
Regional Water Services	Sechelt (shíshálh) Hospital Wellfield	446,414
Regional Water Services	Church Road WTP Sodium Hypochlorite Storage Building	130,682
Regional Water Services	Selma 1 Pumpstation Replacement	1,118,842
Regional Water Services	Vehicle Replacement (Unit #568)	90,000
Waste Water	WWTP Vehicle Replacement	110,000
	Recreation & Cultural Services	
Community Recreation	Lighting, Exterior	9,800
Community Recreation	Roof Anchors, Portable	15,695
Community Recreation	Boiler, Domestic Hot Water	45,258
Community Recreation	Heat Exchanger	31,928
Community Recreation	Mechanical Edger	14,298
Community Recreation	Fitness Equipment	170,300
Community Recreation	Pool Lift	4,800
Community Recreation	Steam Generator	24,510
Community Recreation	Pool Audio System	137,065
Community Recreation	Accessibility Hardware, Exterior	34,078
Community Recreation	Floor Scrubber, Walk Behind	9,353
Community Recreation	Plant Safety Valves	3,548
Community Recreation	Zamboni Battery & Charger	51,500
Community Recreation	Ascent Trainer	11,900
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement (GACC)	115,000
Community Recreation	Skylights	24,295
Community Recreation	Retractable Partition Wall	82,238
Community Recreation	Lighting, Interior	237,700
Community Recreation	Lighting, Arena	267,138
Community Recreation	Accessibility Hardware, Interior	42,140
Community Recreation	Drinking Fountains	9,460
Community Recreation	Paddle Ergometer	2,400
Community Recreation	Shower Trolley & Chair	13,800

Community Recreation	Pool Lift	2,300
Pender Harbour Pool	Pender Harbour Pool Basin Tile Replacement	63,750
Community Parks	Katherine Lake Washroom Interior Replacements	30,900
Community Parks	Cliff Gilker Washroom Interior Replacements	38,400
Community Parks	Cliff Gilker Stairs, Railing, Boardwalks	24,600
Community Parks	Mason Road Quonset Insullation	50,000
Community Parks	Mason Road Trailer (Replace Unit #359)	21,600
Community Parks	Mason Road Trailer (Replace Unit #517)	8,000
Community Parks	Pump House & Well Head Refurbishment	41,100
Community Parks	Soames Park Stairs, Railing, Boardwalks, Rockface Bridge	85,400
Community Parks	Katherine Lake Access Road Emergency Remediation	137,160
Community Parks	Egmont Park Acquisition	350,000
Community Parks	Vinebrook Bridge Construction	518,321
		9,723,064
	Base Budget Capital Funding	
	General Government	
Information Technology	Information Technology Hardware	140,590
	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
		1,842,189.00
	Projects Continued from 2025	
	General Government	
Admin Offices Building Maintenance	Electric Vehicle (EV) Charging Stations	259,368
Information Technology	Vehicle Replacement (EV)	65,000
Mason Road Works Yard	Electric Vehicle (EV) Charging Stations	192,201
	Protective Services	
Gibsons & District Fire Protection	Emergency Generator	142,372
Gibsons & District Fire Protection	Pumper Apparatus Replacement	1,534,324
Gibsons & District Fire Protection	Gutter	13,000
Gibsons & District Fire Protection	HVAC Heat Pump	18,335
Gibsons & District Fire Protection	Hall #1 Lighting, Exterior	27,300
Gibsons & District Fire Protection	Hall #2 Transformer	8,300
Gibsons & District Fire Protection	Hazmat A Suits	10,500
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	4,799
Gibsons & District Fire Protection	Hall #1 Emergency Alarm	31,800
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400
Gibsons & District Fire Protection	Roof, Modified Bitumen	558,200
Gibsons & District Fire Protection	Packaged Rooftop Unit	17,000
Gibsons & District Fire Protection	Rescue Apparatus	661,100
Gibsons & District Fire Protection	Roof	153,800
Roberts Creek Fire Protection	Fire Alarm System	26,724
Roberts Creek Fire Protection	Air Compressor	2,625
Halfmoon Bay Fire Protection	Electrical Panel	4,300
Halfmoon Bay Fire Protection	Emergency Alarm	17,700
Halfmoon Bay Fire Protection	Unit Heaters	9,900
Halfmoon Bay Fire Protection	Vehicle Replacement	127,800
Halfmoon Bay Fire Protection	Rescue 1 Fire Apparatus Replacement	262,662

Emergency Telephone - 911	Chapman Creek Radio Tower	510,059
Emergency Telephone - 911	Radio Tower	38,421
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	60,826
Emergency Telephone - 911	911 Radio Upgrade	750,000
Sunshine Coast Emergency Planning	EOC Tower Equipment & Training	10,110
Animal Control	Animal Control Vehicle	37,511
	Transportation Services	
Public Transit	Security Improvements	5,603
Public Transit	Transit & Fleet Building Enhancements & Space Optimization	34,836
Maintenance Facility	Security Iimprovements	5,603
Maintenance Facility	Transit & Fleet Building Enhancements & Space Optimization	19,981
Building Maintenance Services	Covered Salt Storage Bin	17,600
Ports Services	Gambier Harbour Structural Components	29,579
Ports Services	Ports Major Capital Projects	213,586
Ports Services	West Bay Float	183,742
Ports Services	Halkett Bay Approach	12,165
Ports Services	Keats Landing Float & Dolphins	124,122
Ports Services	Eastbourne Wharhead Repairs	71,118
Ports Services	Hopkins Landing Port Major Replacements	126,627
Ports Services	Hopkins Landing Float Construction	214,000
	Environmental Services	
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	750,311
Sechelt Landfill	Power Supply Replacement	67,013
Sechelt Landfill	Sechelt Landfill Generator	39,703
Sechelt Landfill	Sechelt Landfill Scale	66,540
	Water & Waste Water	
North Pender Harbour Water Service	Emergency Generator	105,775
North Pender Harbour Water Service	Leak Detection Equipment	3,750
North Pender Harbour Water Service	NPH Watermain Replacement	805,261
North Pender Harbour Water Service	SCADA Upgrade	68,925
South Pender Harbour Water Service	McNeill Lake Instrumentation	10,557
South Pender Harbour Water Service	Leak Detection Equipment	7,500
South Pender Harbour Water Service	SCADA Upgrade	119,634
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	773,403
Regional Water Services	Exposed Watermain Rehabilitation Chapman Intake Line	87,159
Regional Water Services	Generator Purchases	375,000
Regional Water Services	SCADA Upgrade [370]	265,657
Regional Water Services	Universal Water Meter Installations - Phase 3 (DOS)	751,836
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	1,766,531
Regional Water Services	Chaster Well Upgrades	482,218
Regional Water Services	Sodium Hypochlorite Storage Unit Enhancements	10,000
Regional Water Services	Groundwater Investigation- Langdale	533,423
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	200,000
Regional Water Services	Chapman Creek WWTP - Mechanical Equipment Upgrades	122,580
Regional Water Services	Chapman WTP HVAC Replacement	127,287
Regional Water Services	Chapman WTP- Distribution Meters	144,608
Regional Water Services	Chapman Intake Upgrades	234,330
Regional Water Services	Flow Gauge (Chapman & Edwards Lake Siphon System)	48,919
Regional Water Services	Light Duty Truck (2025)	95,000
Regional Water Services	Sechelt (shishálh) Hospital Wellfield	857,162
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Services	Valve Stems for Selma 2 Isolation	316,737
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	67,909
Regional Water Services	Eastbourne Groundwater Supply Expansion	1,200,000
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	903,834
Regional Water Services	Vehicle #530 Replacement	150,000
Regional Water Services	Vehicle #535 Replacement	100,000
Regional Water Services	Leak Detection Equipment	63,750
Regional Water Services	Pressure Reducing Valve-Church Rd Optimization	315,000
Regional Water Services	Langdale Wellfield Construction	17,917,876
Regional Water Services	Forklift	35,000

Woodcreek Park Waste Water Plant	Woodcreek Park WWTP System Upgrade	618,615
Woodcreek Park Waste Water Plant	Woodcreek Park-WWTP Collection System Designs	18,918
Lee Bay Waste Water Plant	Filter Commissioning	74,524
Lee Bay Waste Water Plant	Generator Replacement	74,182
Lee Bay Waste Water Plant	Electrical Upgrades	110,001
Langdale Waste Water Plant	Langdale Wastewater Treatment System Upgrade	1,024,966
Merrill Crescent Waste Water Plant	Merril Crescent Electrical Replacement	24,252
Lilly´s Lake Waste Water Plant	System Repairs & Upgrades	14,042
	Health Services	
Cemetery	Seaview Cemetary Expansion	192,449
	Recreation & Cultural Services	
Community Recreation	Heat Exchangers (Under Slab)	24,800
Community Recreation	Pumps	50,200
Community Recreation	Rupture Valve	29,528
Community Recreation	Packaged Roof Top Unit	67,700
Community Recreation	Interior Door, Fire (Chemical Room)	14,200
Community Recreation	Lighting, Interior (Pool Area)	136,354
Community Recreation	Lighting, Interior	109,000
Community Recreation	Security System	17,500
Community Recreation	Exterior Door, Glazed	7,975
Community Recreation	Interior Door, Fire	47,600
Community Recreation	Air Handling Units	124,100
Community Recreation	Toilet Partitions	29,000
Community Recreation	Boiler	6,800
Community Recreation	Vehicle, Light	60,100
Community Recreation	Sprinklers, Dry	52,200
Community Recreation	Interior Door, Standard	20,400
Community Recreation	Interior Door, Fire	12,500
Community Recreation	Interior Door, Glass	7,200
Community Recreation	Parking Lot, Asphalt	150,400
Community Recreation	GACC Roof Replacement	2,123,941
Community Recreation	GACC Direct Digital Controls Replacement	374,900
Community Recreation	Dehumidifier	162,700
Community Recreation	Heat Exchangers	24,800
Community Recreation	Court Divider Walls	171,400
Community Recreation	Partition Wall, Retractable	74,300
Community Recreation	Contactor (Upgrade to Soft Start)	24,228
Community Recreation	Heat Recovery Ventilator	155,300
Community Recreation	Roof Heat-X Supply/Exhaust Motor	56,000
Community Recreation	Signage	7,300
Community Recreation	Heat Recovery Ventilator	56,800
Community Recreation	Packaged Rooftop Units	32,500
Community Recreation	SCA Direct Digital Controls	32,900
Community Recreation	Brine Chiller	74,811
Community Recreation	Exterior Door, Double (Rink)	11,600
Community Recreation	Security System	34,900
Community Recreation	Water Piping, Pump Room	1,344
Community Recreation	Pool Valves and Controls	103,744
Community Recreation	Dehumidifier	230,600
Community Recreation	Interior Door, Standard	42,900
Community Recreation	Exhaust Fan	6,400
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement (GACC)	900,000
Community Recreation	SAC Roof Replacement	834,248
Community Recreation	Lane Reel	5,300
Community Parks	Pender Harbour Ranger Station Parking Lot Repaving	62,423
Community Parks	Tractor	18,000
Community Parks	Benches/Picnic Tables	34,208
Community Parks	Coopers Green Park Enhancements	578,265
Community Parks	Katherine Lake Access Road Emergency Remediation	16,526
Community Parks	Truck Replacement	95,000
Community Parks	Parks Workshop (Quonset hut) Insulation Replacement	20,000

Community Parks	Halfmoon Bay Community Hall	1,264,855
Community Parks	Rosemary Lane (Keats Island) Erosion Mitigation	93,187
Community Parks	Cliff Gilker Sports Field Irrigation System	136,100
Community Parks	Chaster Park Access Improvements	141,540
Community Parks	Cliff Gilker Bridges & Trail Remediation	1,195,260
Bicycle & Walking Paths	Lower Road Retaining Wall	576,341
		49,573,314
	Capital Wages	
	Transportation Services	
Ports Services		29,089
	Environmental Services	
Regional Solid Waste		13,409
	Water & Waste Water	
North Pender Harbour Water Service		114,305
South Pender Harbour Water Service		203,681
Regional Water Services		654,958
Woodcreek Park Waste Water Plant		3,764
Lee Bay Waste Water Plant		8,066
Square Bay Waste Water Plant		417
Langdale Waste Water Plant		14,114
Merrill Crescent Waste Water Plant		3,099
Lilly´s Lake Waste Water Plant		1,427
Community Recreation		42,793
		1,089,122
Total Budgeted Capital Expenditures		**62,227,689**
***2025 Project Listing Reflects Remaining Funding Available		

Impact of Capital Expenditures on Operating Budget

The cost of operating the Regional District's capital assets has been included in the financial plan. 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 2026 Capital Expenditures are funded:

Capital Expenditure Funding Sources	
Property Tax Requisition	222,049
Other Revenue	472,380
Debt Proceeds	26,643,199
Government Transfers	1,586,653
Transfer from Appropriated Surplus	3,093,404
Transfer from Capital Fund	9,400,430
Transfer from Reserve Fund	20,773,715
User Fees & Service Charges	35,859
	62,227,689

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 2026-2030 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	2026 Taxation	2025 Taxation
General Government											
110	General Government	283,949	242,198	183,043	147,054	245,517	39,498	517,035	243,726	**1,902,020**	$ 2,246,395
121	Grant in Aid - Area A	46,496	-	-	-	-	-	-	-	**46,496**	44,126
122	Grant in Aid - Area B	-	34,925	-	-	-	-	-	-	**34,925**	30,469
123	Grant in Aid - Areas E & F	-	-	-	1,540	2,571	-	-	-	**4,111**	(2,958)
125	Grant in Aid - Community Schools	1,682	1,435	1,085	871	1,455	-	3,064	1,444	**11,036**	10,811
126	Grant in Aid - Greater Gibsons	-	-	-	4,366	7,288	-	-	-	**11,654**	11,556
127	Grant in Aid - Area D	-	-	41,083	-	-	-	-	-	**41,083**	38,341
128	Grant in Aid - Area E	-	-	-	30,299	-	-	-	-	**30,299**	29,426
129	Grant in Aid - Area F	-	-	-	-	30,047	-	-	-	**30,047**	27,083
130	UBCM/Elections	76,270	65,056	49,166	39,500	65,947	-	-	-	**295,939**	237,224
136	Regional Sustainability	33,229	28,343	21,421	17,209	28,732	4,622	60,507	28,522	**222,586**	246,792
150	Feasibility - Regional	-	-	-	-	-	-	-	-	**-**	-
151	Feasibilty- Area A	1,891	-	-	-	-	-	-	-	**1,891**	38,726
152	Feasibilty- Area B	-	-	-	-	-	-	-	-	**-**	-
153	Feasibilty- Area D	-	-	-	-	-	-	-	-	**-**	-
154	Feasibilty- Area E	-	-	-	-	-	-	-	-	**-**	-
155	Feasibilty- Area F	-	-	-	-	3,121	-	-	-	**3,121**	87,441
Protective Services											
200	Bylaw Enforcement	147,182	125,541	94,878	76,224	127,261	20,473	-	-	**591,559**	563,902
204	Halfmoon Bay Smoke Control	-	2,282	-	-	-	-	-	-	**2,282**	1,250
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	**-**	-
210	Gibsons & District Fire Protection	-	-	-	726,332	477,733	-	-	1,210,441	**2,414,505**	2,111,685
212	Roberts Creek Fire Protection	-	-	1,174,800	-	-	-	-	-	**1,174,800**	1,044,962
216	Halfmoon Bay Fire Protection	-	1,210,580	-	-	-	-	-	-	**1,210,580**	1,088,011
218	Egmont & District Fire Protection	300,249	-	-	-	-	-	-	-	**300,249**	276,402
220	911 Emergency Telephone	85,919	73,286	55,386	44,497	74,290	11,952	156,448	73,748	**575,525**	530,900
222	SCEP	100,651	85,851	64,883	52,126	87,028	14,001	183,272	86,393	**674,205**	643,045
290	Animal Control	-	17,964	13,576	10,907	12,263	2,930	-	-	**57,640**	52,357
291	Keats Island Dog Control	-	-	-	-	129	-	-	-	**129**	268
Transportation Services											
310	Transit	-	764,405	577,705	464,120	774,879	124,660	1,631,823	769,226	**5,106,818**	4,412,196
320	Regional Street Lighting	8,919	7,607	5,749	4,619	7,712	-	-	-	**34,606**	33,685
322	Langdale Street Lighting	-	-	-	-	2,567	-	-	-	**2,567**	2,442
324	Granthams Street Lighting	-	-	-	-	2,567	-	-	-	**2,567**	2,442
326	Veterans Street Lighting	-	-	-	513	-	-	-	-	**513**	489
328	Spruce Street Lighting	-	-	254	-	-	-	-	-	**254**	235
330	Woodcreek Street Lighting	-	-	-	1,821	-	-	-	-	**1,821**	1,731
332	Fircrest Street Lighting	-	-	-	537	-	-	-	-	**537**	515
334	Hydaway Street Lighting	-	254	-	-	-	-	-	-	**254**	235
336	Sunnyside Street Lighting	-	-	-	1,027	-	-	-	-	**1,027**	976
340	Burns Road Street Lighting	-	-	-	-	536	-	-	-	**536**	773
342	Stewart Road Street Lighting	-	-	-	-	513	-	-	-	**513**	489
345	Ports	-	197,880	160,189	113,075	471,144	-	-	-	**942,288**	821,534
346	Langdale Dock	-	-	-	-	33,019	-	-	-	**33,019**	32,979
Environmental Services											
350	Solid Waste	841,281	717,581	542,318	435,691	727,414	117,024	1,531,865	722,107	**5,635,281**	5,273,111
Health Services											
400	Cemetery	31,013	26,453	19,992	16,061	26,816	4,314	56,471	26,620	**207,740**	167,998
410	Pender Harbour Health Clinic	231,111	-	-	-	-	-	-	-	**231,111**	197,255

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2026 Taxation	2025 Taxation
Planning & Development Services											
500	Regional Planning	31,182	26,597	20,101	16,149	26,961	4,337	56,778	26,765	**208,869**	204,440
504	Rural Planning	544,891	435,043	351,255	282,193	317,280	-	-	-	**1,930,661**	1,813,001
510	Civic Addressing	-	-	-	-	-	-	-	-	**-**	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	**-**	-
520	Building Inspection	-	-	-	-	-	-	-	-	**-**	-
531	Economic Development - A	30,590	-	-	-	-	-	-	-	**30,590**	(17,612)
532	Economic Development - B	-	604	-	-	-	-	-	-	**604**	(43,178)
533	Economic Development - D	-	-	186	-	-	-	-	-	**186**	(39,103)
534	Economic Development - E	-	-	-	3,451	-	-	-	-	**3,451**	(22,255)
535	Economic Development - F	-	-	-	-	4,977	-	-	-	**4,977**	(37,283)
540	Hillside	-	-	-	-	-	-	-	-	**-**	-
Recreation & Cultural Services											
615	Community Recreation Facilities	-	1,471,449	902,536	839,839	1,239,505	317,923	2,576,086	1,173,888	**8,521,227**	7,278,957
625	PH Pool	705,567	-	-	-	-	-	-	-	**705,567**	695,172
630	Joint Use - School Facilities	8,479	7,233	5,466	4,391	7,332	-	15,440	7,278	**55,619**	51,080
640	Gibsons Library	-	-	-	219,411	366,321	-	-	363,648	**949,380**	910,703
643	Egmont/Pender Harbour Libraray	71,310	-	-	-	-	-	-	-	**71,310**	66,581
645	Halfmoon Bay Library Service	-	197,483	-	-	-	-	-	-	**197,483**	184,268
646	Roberts Creek Library Service	-	-	231,949	-	-	-	-	-	**231,949**	219,479
648	Museum Service	31,148	26,568	20,079	16,131	26,932	4,333	56,716	26,735	**208,641**	191,815
650	Community Parks	968,562	826,146	624,367	501,608	837,466	-	-	-	**3,758,149**	3,223,839
665	Bike & Walking Paths	-	14,210	8,331	7,754	11,410	-	-	-	**41,705**	71,733
667	Area A Bike & Walking Paths	11,601	-	-	-	-	-	-	-	**11,601**	12,752
670	Recreation Programs	29,999	25,588	19,338	15,536	17,468	4,173	54,623	25,749	**192,473**	196,138
680	Dakota Ridge	33,370	28,463	21,511	17,282	28,853	4,642	60,762	28,642	**223,524**	259,002
Total		$ 4,656,541	$ 6,661,024	$ 5,210,648	$ 4,112,133	$ 6,095,051	$ 674,881	$ 6,960,889	$ 4,814,933	$ 39,186,100	$ 35,526,828
	Percentage of Total Taxation	**11.88%**	**17.00%**	**13.30%**	**10.49%**	**15.55%**	**1.72%**	**17.76%**	**12.29%**		

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SNGD	DoS	ToG	Total
2025 Taxation by area (PY)	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
$ Change	282,536	681,261	554,034	466,785	588,603	93,354	508,824	483,876	$ 3,659,272
% Change	**6.46%**	**11.39%**	**11.90%**	**12.80%**	**10.69%**	**16.05%**	**7.89%**	**11.17%**	**10.30%**

**Calculations are based on the 2025 completed assessment roll*

Area A Islands Taxation Summary

Function	Area A Taxation	Area A (Non Egmont Fire)	Area A (Egmont Fire)	Islands Portion	2026 Residential Rate Per $100,000 of AV*	2026 Area A Taxation	2026 % of total budget paid by Islands
110 General Government	283,949	240,708	24,223	19,019	8.26	1,902,020	1.00%
121 Grant in Aid - Area A	46,496	39,415	3,966	3,114	1.35	46,496	6.70%
125 Grant in Aid - Community Schools	1,682	1,426	144	113	0.05	11,036	1.02%
130 UBCM/AVICC & Elections	76,270	64,655	6,506	5,109	2.22	295,939	1.73%
136 Regional Sustainability	33,229	28,169	2,835	2,226	0.97	222,586	1.00%
150 Feasibility - Regional	-	-	-	-	-	-	
200 Bylaw Enforcement	147,182	124,768	12,556	9,858	4.28	591,559	1.67%
218 Egmont & District Fire Protection	300,249	254,525	25,613	20,111	8.73	300,249	6.70%
220 Emergency Telephone - 911	85,919	72,835	7,329	5,755	2.50	575,525	1.00%
222 Sunshine Coast Emergency Planning	100,651	85,323	8,586	6,742	2.93	674,205	1.00%
320 Regional Street Lighting	8,919	7,561	761	597	0.26	34,606	1.73%
350 Regional Solid Waste	841,281	713,165	71,767	56,349	24.47	5,635,281	1.00%
400 Cemetery	31,013	26,290	2,646	2,077	0.90	207,740	1.00%
410 Pender Harbour Health Clinic	231,111	195,916	19,715	15,480	6.72	231,111	6.70%
500 Regional Planning	31,182	26,433	2,660	2,089	0.91	208,869	1.00%
504 Rural Planning	544,891	461,911	46,483	36,497	15.85	1,930,661	1.89%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	30,590	25,932	2,610	2,049	0.89	30,590	6.70%
625 PH Pool	705,567	641,057	64,510	-	67.05	705,567	0.00%
630 Joint Use School Facilities	8,479	7,188	723	568	0.25	55,619	1.02%
643 Egmont/Pender Harbour Libraray	71,310	60,450	6,083	4,776	2.07	71,310	6.70%
648 Museum Funding	31,148	26,404	2,657	2,086	0.91	208,641	1.00%
650 Community Parks	968,562	821,063	82,625	64,874	28.18	3,758,149	1.73%
667 Area A Bike & Walking Paths	11,601	9,834	990	777	1.04	11,601	6.70%
670 Recreation Programs - Regional	29,999	25,430	2,559	2,009	0.87	192,473	1.04%
680 Dakota Ridge Recreation Area	33,370	28,288	2,847	2,235	0.97	223,524	1.00%
	4,654,650			**264,510**			
				5.7%			

2025 Taxation (PY)	$ 239,359
$ Change	25,151
% Change	10.51%

***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	242,198	15,491	226,706	8.26	184,211	42,496
122 Grant in Aid - B	34,925	2,234	32,691	1.19	26,563	6,128
125 Grant in Aid - Community Schools	1,435	92	1,343	0.05	1,092	252
130 UBCM/AVICC & Elections	65,056	4,161	60,895	2.22	49,480	11,415
136 Regional Sustainability	28,343	1,813	26,531	0.97	21,557	4,973
150 Feasibility-Regional	-	-	-	-	-	-
152 Feasibility Studies - Area B	-	-	-	-	-	-
200 Bylaw Enforcement	125,541	8,030	117,511	4.28	95,483	22,027
204 Halfmoon Bay Smoke Control	2,282	146	2,136	0.08	1,736	400
216 HB VFD	1,210,580	-	1,210,580	-	983,658	226,922
220 Emergency Telephone - 911	73,286	4,688	68,598	2.50	55,740	12,859
222 Sunshine Coast Emergency Planning	85,851	5,491	80,360	2.93	65,297	15,063
290 Animal Control	17,964	1,149	16,815	0.61	13,663	3,152
310 Public Transit	764,405	48,893	715,512	26.07	581,390	134,122
320 Regional Street Lighting	7,607	487	7,121	0.26	5,786	1,335
334 Hydaway St Lighting	254	-	254	-	206	48
345 Ports	197,880	12,657	185,224	6.75	150,504	34,720
350 Regional Solid Waste	717,581	45,898	671,683	24.47	545,777	125,906
400 Cemetery	26,453	1,692	24,761	0.90	20,120	4,641
500 Regional Planning	26,597	1,701	24,896	0.91	20,229	4,667
504 Rural Planning	435,043	-	435,043	-	353,495	81,548
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	604	39	565	0.02	459	106
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,471,449	-	1,471,449	-	1,195,628	275,822
630 Joint Use School Facilities	7,233	463	6,770	0.25	5,501	1,269
645 Halfmoon Bay Library Service	197,483	-	197,483	-	160,465	37,018
648 Museum Funding	26,568	1,699	24,868	0.91	20,207	4,662
650 Community Parks	826,146	52,842	773,304	28.18	628,349	144,955
665 Bicycle & Walking Paths	14,210	424	13,786	0.23	11,202	2,584
670 Recreation Programs - Regional	25,588	1,637	23,951	0.87	19,461	4,490
680 Dakota Ridge Recreation Area	28,463	1,821	26,642	0.97	21,648	4,994
	6,661,024	213,546	6,447,479		5,238,906	1,208,573
		3.2%	96.8%			
2025 Taxation (PY)		194,182	5,785,581		4,838,069	947,512
$ Change		19,363	661,898		400,837	261,061
% Change		9.97%	11.44%		8.29%	27.55%
Average Residential % Change		**9.98%**				

*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	2026 Residential Rate Per $100,000 of AV*	Islands Residential Rate Per $100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	245,517	80,178	165,338	8.26	8.26	131,934	33,404
123 Grant in Aid - E&F	2,571	840	1,731	0.09	0.09	1,382	350
125 Grant in Aid - Community Schools	1,455	475	980	0.05	0.05	782	198
126 Greater Gibson Community	7,288	2,380	4,908	0.25	0.25	3,917	992
129 Grant in Aid - Area F	30,047	9,812	20,235	1.01	1.01	16,147	4,088
130 UBCM/AVICC & Elections	65,947	21,536	44,411	2.22	2.22	35,438	8,972
136 Regional Sustainability	28,732	9,383	19,349	0.97	0.97	15,440	3,909
150 Feasibility- Regional	-	-	-	-	-	-	-
155 Feasibility- Area F	3,121	1,019	2,102	0.11	0.11	1,677	425
200 Bylaw Enforcement	127,261	41,560	85,701	4.28	4.28	68,387	17,315
210 Gibsons & District Fire Protection	477,733	-	477,733	41.02	-	477,733	
220 Emergency Telephone - 911	74,290	24,261	50,029	2.50	2.50	39,922	10,108
222 Sunshine Coast Emergency Planning	87,028	28,421	58,607	2.93	2.93	46,767	11,841
290 Animal Control	12,263	-	12,263	0.61	-	9,786	2,478
291 Keats Island Dog Control	129	129	-	0.05	0.01	-	-
310 Public Transit	774,879	253,052	521,827	26.07	26.07	416,400	105,427
320 Regional Street Lighting	7,712	2,518	5,193	0.26	0.26	4,144	1,049
322 Langdale St Lighting	2,567	-	2,567	1.88	-	2,567	
324 Granthams St Lighting	2,567	-	2,567	1.21	-	2,567	
340 Burns Rd St Lighting	536	-	536	4.28	-	536	
342 Steward Rd St Lighting	513	-	513	21.40	-	513	
345 Ports	471,144	153,861	317,283	15.85	15.85	253,181	64,102
346 Langdale Dock	33,019	33,019	-	3.39	3.40	-	-
350 Regional Solid Waste	727,414	237,551	489,862	24.47	24.47	390,894	98,969
400 Cemetery	26,816	8,757	18,058	0.90	0.90	14,410	3,648
500 Regional Planning	26,961	8,805	18,157	0.91	0.91	14,488	3,668
504 Rural Planning	317,280	-	317,280	15.85	-	253,178	64,101
510 Civic Addressing	-	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-	-
535 Economic Development - Area F	4,977	1,625	3,352	0.17	0.17	2,675	677
540 Hillside	-	-	-	-	-	-	-
615 Community Recreation Facilities	1,239,505	-	1,239,505	121.69	-	805,316	434,189
630 Joint Use School Facilities	7,332	2,394	4,937	0.25	0.25	3,940	998
640 Gibson & Area Library	366,321	119,629	246,691	12.32	12.32	196,852	49,840
648 Museum Funding	26,932	8,795	18,137	0.91	0.91	14,472	3,664
650 Community Parks	837,466	273,491	563,975	28.18	28.18	450,033	113,942
665 Bicycle & Walking Paths	11,410	-	11,410	1.12	-	7,413	3,997
670 Recreation Programs - Regional	17,468	-	17,468	-	-	13,939	3,529
680 Dakota Ridge Recreation Area	28,853	9,422	19,430	0.97	0.97	15,505	3,926
	6,095,051	1,332,915	4,762,136			3,712,333	1,049,803
		21.9%	78.1%				
2025 Taxation (PY)		$ 1,163,059	$ 4,358,403			$ 3,507,879	$ 850,524
$ Change		169,857	403,733			204,454	199,279
% Change		14.60%	9.26%			5.83%	23.43%
Average Residential % Change - Keats		**8.85%**					
Average Residential % Change - Gambier		**15.20%**					

Average Residential Taxation and Fees

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRD 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
2026 Budget

Rural Areas & Member Municipalities (*excludes defined rural areas)

	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Robets Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	shíshálh Nation Government District	Town of Gibsons
2026 Taxation & User Fees								
General	$ 660.49	$ 1,455.88	$ 1,889.69	$ 1,405.77	$ 1,547.74	$ 644.55	$ 407.86	$ 769.47
Fire Protection	-	594.67	727.64	405.11	419.81	-	-	383.20
Rec. Facilities & Bike Paths**	113.82	435.91	548.65	470.41	424.35	364.95	184.98	334.33
User Fees & Parcel Taxes	22.56	1,529.61	1,529.61	1,529.61	1,529.61	1,302.98	1,302.98	7.98
Total SCRD Taxation/User Fees	**$ 796.87**	**$ 4,016.06**	**$ 4,695.59**	**$ 3,810.89**	**$ 3,921.51**	**$ 2,312.48**	**$ 1,895.81**	**$ 1,494.98**
2025 Taxation & User Fees								
General	$ 614.82	$ 1,372.71	$ 1,711.28	$ 1,274.70	$ 1,508.27	$ 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 SCRD Taxation/User Fees	**$ 749.20**	**$ 3,843.43**	**$ 4,383.65**	**$ 3,585.81**	**$ 3,813.42**	**$ 2,282.53**	**$ 1,921.23**	**$ 1,447.02**
Increase / (Decrease) in Taxation / Fees	**$ 47.67**	**$ 172.64**	**$ 311.94**	**$ 225.09**	**$ 108.09**	**$ 29.95**	**$ (25.42)**	**$ 47.96**
% Change	**6.36%**	**4.49%**	**7.12%**	**6.28%**	**2.83%**	**1.31%**	**-1.32%**	**3.31%**

**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
2026 Taxation & User Fees						
General	$ 705.52	$ 1,062.11	$ 1,007.20	$ 1,529.69	$ 1,050.17	$ 1,282.99
Fire Protection	636.65	-	-	-	-	-
Rec. Facilities & Bike Paths**	125.31	256.02	204.55	3.07	-	-
User Fees & Parcel Taxes	1,317.56	726.43	832.56	-	-	1,295.00
Total SCRD Taxation/User Fees	**$ 2,785.03**	**$ 2,044.56**	**$ 2,044.31**	**$ 1,532.76**	**$ 1,050.17**	**$ 2,577.99**
2025 Taxation & User Fees						
General	$ 649.09	$ 1,003.17	$ 945.19	$ 1,388.59	$ 911.61	$ 1,178.68
Fire Protection	586.58	-	-	-	-	-
Rec. Facilities & Bike Paths**	121.92	251.19	204.33	5.15	-	-
User Fees & Parcel Taxes	1,251.80	552.56	622.56	-	-	1,229.24
Total SCRD Taxation/User Fees	**$ 2,609.38**	**$ 1,806.91**	**$ 1,772.08**	**$ 1,393.74**	**$ 911.61**	**$ 2,407.92**
Increase / (Decrease) in Taxation / Fees	**$ 175.66**	**$ 237.65**	**$ 272.23**	**$ 139.03**	**$ 138.56**	**$ 170.07**
% Change	**6.73%**	**13.15%**	**15.36%**	**9.98%**	**15.20%**	**7.06%**

**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 SCRD to all budgeted functions / services within the SCRD on a fair and equitable basis. It is designed to provide a rational and consistent approach to assigning support costs and is reviewed regularly by Administration and approved by the Board.

a. Administrative Support Services include the following:

- General Administration [110] costs (liability, insurance, legal fees, reception, mail and records management, photocopiers, Corporate Communications, and Chief Administrative Officer)

- Asset Management [111]
- Finance [112 and 113]
- Purchasing and Risk Management [116]
- Field Road Administration Building [114]
- Human Resources [115]
- Information Technology [117]
- Corporate Sustainability Services [135]
- 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 SCRD generates by way of operating and capital revenues, surpluses, reserve, or any other source, are invested to provide optimal returns after due consideration of yield, term, security, and diversification.

Asset Management Policy

Asset management is an integral component of moving the SCRD toward the Board's Strategic Goals of Financial Sustainability. As stated in the Financial Sustainability Policy, it is the degree to which a government is capable of funding the service needs of its community, including the management and maintenance of assets.

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

Fund Structure

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

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

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

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

- General government
- Protective services

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

Segmented Reporting

A segment is a distinguishable activity or group of activities for which financial information is separately reported on. For the purpose of preparing financial records that are compliant with 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

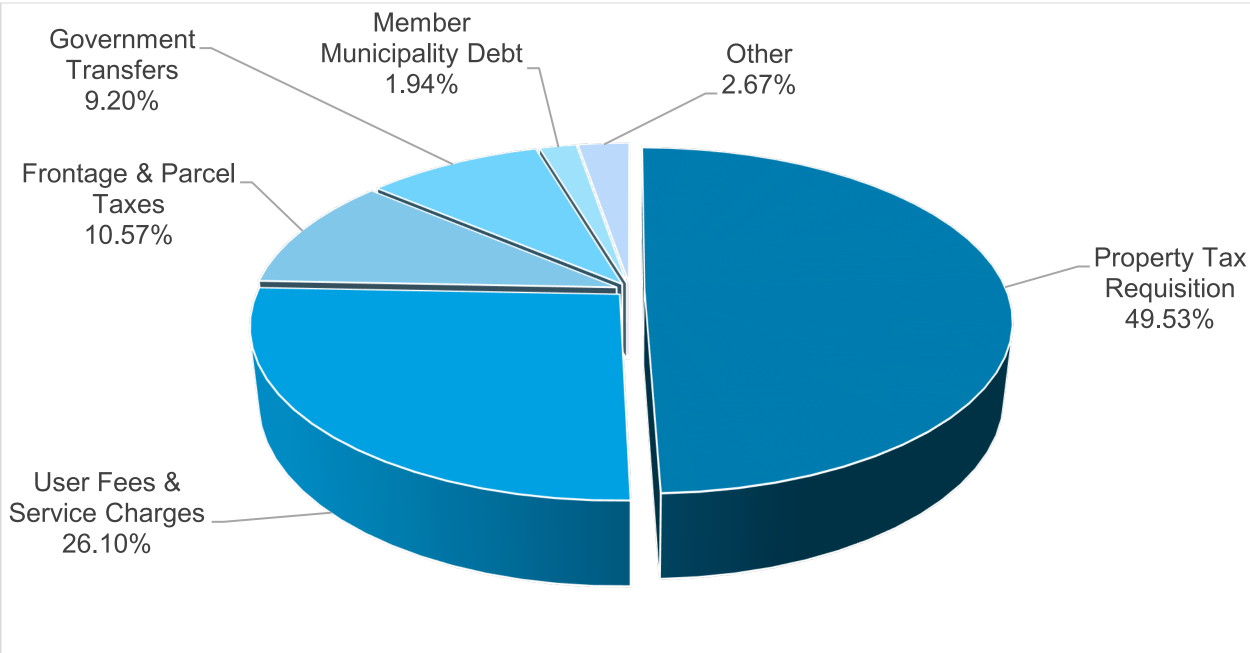
Function #	Service Name
365	North Pender Harbour Water Service
366	South Pender Harbour Water Service
370	Regional Water Services

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

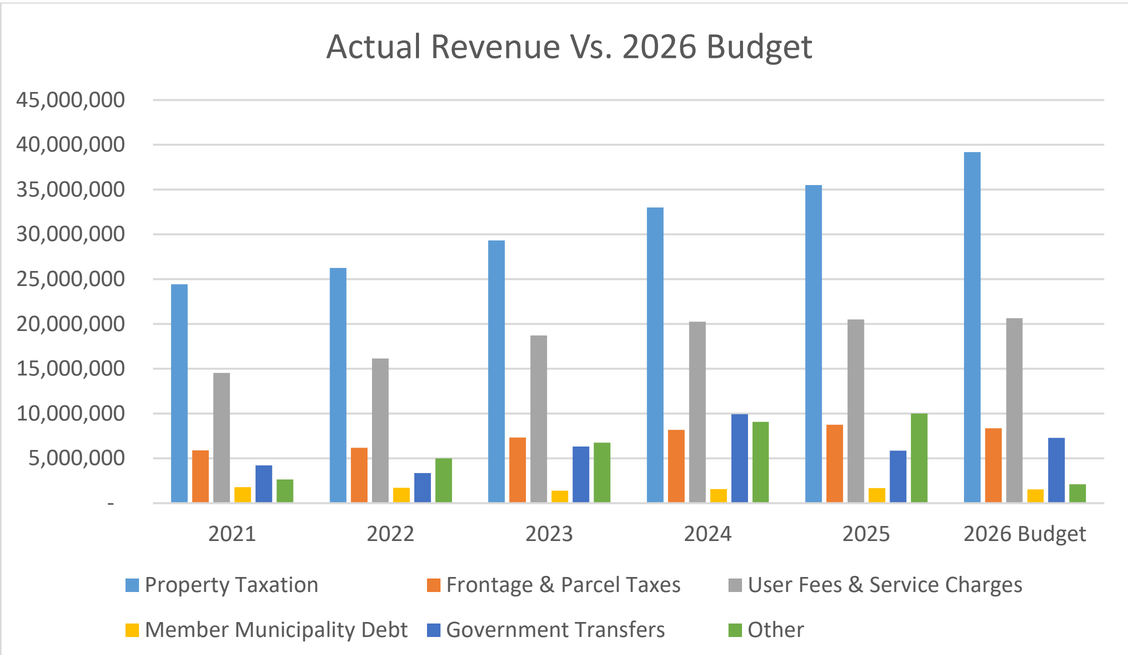
Revenues

The 2026 budget includes budgeted revenues of $79.1 million (2025 76.8M) of which 49.53% (2025 46.22%), or $39.1 (2025 $35.5M) 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 2.67% (2025 2.8%) of revenues in 2026 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 2021-2025 compared to the 2026 budgeted revenue. The 2026 Budget is consistent in the general overall trend of growth in all revenue sources with the exception of a decrease in Parcel Taxes. The decrease in Parcel Taxes is due to the retirement of a 20- year loan for the construction of two recreation facilities whereby the debt servicing was funded from Parcel Taxes.



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 in accordance with Public Sector Accounting Standards.

Source/Use of Fund	Amount
Debt Principal Repayment	2,991,549
Debt Proceeds	-26,605,845
Hillside Development Costs	207,278
Landfill Closure & Post Closure Expenditures	3,244,999
Prior Year (Surplus) Deficit	-140,951
Transfer Between Functions	6,300
Transfer to/(from) Appropriated Surplus	-3,274,163
Transfer to/(from) Capital Fund	-8,873,488
Transfer to/(from) Reserve Fund	-16,274,441
Transfer to/(from) Unfunded Liability	-2,494,999
Unfunded Amortization	-5,383,097
Total	**-56,596,858**

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	2025 Actual	2026	2027	2028	2029	2030
Revenue						
Grants in Lieu of Taxes	117,665	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	35,526,828	39,186,100	39,578,622	40,538,215	37,858,661	37,830,946
Frontage & Parcel Taxes	1,764,343	182,528	64,523	64,523	46,788	-
Government Transfers	5,540,997	6,091,403	4,546,233	4,546,233	4,546,233	4,546,233
User Fees & Service Charges	8,275,581	8,538,521	9,048,303	9,102,937	9,164,495	9,238,929
Member Municipality Debt	1,668,309	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Investment Income	3,644,302	287,582	85,539	97,369	115,565	90,371
Contributed assets and DCC recognized	-	350,000	-	-	-	-
Other Revenue	2,606,181	1,346,528	1,083,606	1,083,606	1,083,606	1,101,606
Total Revenue	59,144,206	57,613,967	56,032,643	57,019,017	54,401,481	54,323,290
Expenses						
Administration	5,470,742	5,507,417	5,507,417	5,507,417	5,507,417	5,507,417
Wages and Benefits	24,167,868	27,836,403	27,813,496	28,009,915	27,728,915	27,744,315
Operating	20,472,163	26,924,331	22,977,081	23,010,446	23,124,568	23,319,084
Debt Charges - Interest	1,016,254	439,361	412,415	392,656	322,788	502,088
Internal Recoveries	(10,051,877)	(10,165,015)	(10,437,408)	(10,560,423)	(10,572,105)	(10,571,157)
Debt Charges Member Municipalities	1,668,309	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Amortization of Tangible Capital Assets	2,728,008	2,499,918	2,499,918	2,499,918	2,499,918	2,499,918
Loss (gain) on Disposal of Tangible Capital Assets	(21,423)	-	-	-	-	-
Write-down of tangible capital assets	34,051	-	-	-	-	-
Total Expenses	45,484,095	54,576,720	50,301,736	50,349,063	50,100,634	50,419,870
Annual Operating Surplus (Deficit)	13,660,111	3,037,247	5,730,907	6,669,954	4,300,847	3,903,420
Capital Expenditures	8,540,170	25,703,121	3,922,992	6,527,477	1,240,353	1,582,253
Other Financing Sources						
Proceeds from Sale of Assets	(38,500)	-	-	-	-	-
Proceeds from Long Term Debt	(1,363,718)	(12,305,838)	(911,000)	(3,311,800)	(118,800)	(825,600)
Debt Principal Repayment	2,319,693	2,131,534	2,406,507	2,389,091	2,320,546	1,842,829
Development of Land Held for Resale	44,284	207,278	19,227	19,227	19,227	19,227
Transfer to/(from) Reserves	6,433,084	(9,059,127)	1,181,470	1,932,422	1,725,984	2,171,174
Transfer to/(from) Appropriated Surplus	(608,564)	(640,782)	815,155	815,155	815,155	815,155
Transfer to/(from) Unfunded Liability	1,495,751	(2,494,999)	800,000	800,000	800,000	800,000
Unfunded Amortization	(2,728,008)	(2,499,918)	(2,499,918)	(2,499,918)	(2,499,918)	(2,499,918)
Transfer to/(from) Unfunded Loss on Asset	(12,628)	-	-	-	-	-
Transfer to/(from) Other Funds	(423,143)	(1,089,776)	(3,526)	(1,700)	(1,700)	(1,700)
Interfund Transfers	(15,127)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(124,134)	(140,951)	-	-	-	-
Transfer to/(from) Accumulated Surplus		(18,294)	-	-	-	-
Landfill Closure & Post Closure Expenditures		3,244,999	-	-	-	-
Total Surplus (Deficit)	140,951	-	-	-	-	-

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

	2025 Actual	2026	2027	2028	2029	2030
Revenue						
Frontage & Parcel Taxes	6,700,556	7,849,507	7,849,507	7,849,507	7,849,507	7,849,507
Government Transfers	89,377	-	-	-	9,600,000	-
User Fees & Service Charges	11,483,657	11,451,897	11,451,897	11,451,897	11,451,897	11,451,897
Investment Income	1,406,028	34,629	43,793	65,973	104,998	150,396
Developer Contributions	90,790	-	-	-	-	-
Other Revenue	360,083	96,323	68,277	65,800	65,800	65,800
Total Revenue	20,130,491	19,432,356	19,413,474	19,433,177	29,072,202	19,517,600
Expenses						
Administration	1,690,652	1,570,964	1,570,964	1,570,964	1,570,964	1,570,964
Wages and Benefits	4,455,770	5,471,169	5,619,660	5,619,660	5,619,660	5,619,660
Operating	4,062,408	6,733,436	2,909,499	2,907,175	2,902,547	2,902,547
Debt Charges - Interest	494,978	661,505	830,723	1,406,382	1,385,167	1,371,202
Internal Recoveries	(44,196)	-	-	-	-	-
Amortization of Tangible Capital Assets	2,835,865	2,774,648	2,774,648	2,774,648	2,774,648	2,774,648
Loss (gain) on Disposal of Tangible Capital Assets	(5,165)	-	-	-	-	-
Write-off of tangible capital assets	41,597	-	-	-	-	-
Total Expenses	13,531,909	17,211,722	13,705,494	14,278,829	14,252,986	14,239,021
Annual Operating Surplus (Deficit)	6,598,582	2,220,634	5,707,980	5,154,348	14,819,216	5,278,579
Capital Expenditures for Reporting	9,300,681	35,326,860	5,402,863	3,089,441	27,782,615	3,135,766
Other Financing Sources						
Debt Principal Repayment	767,192	833,237	1,380,162	1,866,139	1,817,556	1,767,245
Proceeds from Long Term Debt	(3,869,926)	(17,640,103)	(177,025)	(57,851)	(15,051,561)	-
Transfer to/(from) Other Funds	(2,758,618)	(4,739,805)	-	-	-	-
Transfer to/(from) Reserves	6,022,180	(6,976,435)	1,879,106	3,031,267	3,045,254	3,150,216
Transfer to/(from) Unfunded Loss on Asset	(36,432)	-	-	-	-	-
Unfunded Amortization	(2,835,865)	(2,774,648)	(2,774,648)	(2,774,648)	(2,774,648)	(2,774,648)
Transfer to/(from) Appropriated Surplus	2,985	(1,808,472)	(2,478)	-	-	-
Proceeds from Sale of Assets	(8,165)	-	-	-	-	-
Transfer to/(from) Unfunded Liability	(577)	-	-	-	-	-
Interfund Transfers	15,127	-	-	-	-	-
Total Surplus (Deficit)	-	-	-	-	-	-

Sewer Utilities

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

Sewer Utilities	2025 Actual	2026	2027	2028	2029	2030
Revenue						
Frontage & Parcel Taxes	301,269	330,121	358,971	360,521	360,521	360,521
Government Transfers	240,865	1,183,810	-	-	-	-
User Fees & Service Charges	551,092	557,666	557,666	557,666	557,666	557,666
Investment Income	107,364	2,022	2,395	2,780	3,176	3,584
Other revenue	-	-	-	-	-	-
Total Revenue	1,200,590	2,073,619	919,032	920,967	921,363	921,771
Expenses						
Administration	69,142	57,669	57,669	57,669	57,669	57,669
Wages and Benefits	160,128	224,893	229,065	229,065	229,065	229,065
Operating	314,696	286,891	253,212	253,212	253,212	253,212
Debt Charges - Interest	7,686	9,366	13,602	13,158	11,495	9,831
Internal Recoveries	(432)	-	-	-	-	-
Amortization of Tangible Capital Assets	113,045	108,531	108,531	108,531	108,531	108,531
Loss (gain) on disposal of tangible capital ass	(31,708)	-	-	-	-	-
Total Expenses	632,557	687,350	662,079	661,635	659,972	658,308
Annual Operating Surplus (Deficit)	568,033	1,386,269	256,953	259,332	261,391	263,463
Capital Expenditures for Reporting	244,317	2,100,387	35,420	35,420	35,420	35,420
Other Financing Sources						
Proceeds from sale of assets	(39,708)	-	-	-	-	-
Debt Principal Repayment	23,117	26,778	62,324	71,314	72,333	73,378
Proceeds from Long Term Debt	-	(292,467)	-	-	-	-
Transfer to/(from) Reserves	416,380	(151,051)	267,740	261,129	262,169	263,196
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-
Transfer to/(from) Unfunded Liability	(227)	-	-	-	-	-
Unfunded Amortization	(113,045)	(108,531)	(108,531)	(108,531)	(108,531)	(108,531)
Unfunded loss on asset	31,708	-	-	-	-	-
Transfer to/(from) Other Funds	5,491	(188,847)	-	-	-	-
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.

Divisions	2023	2024	2025	2026	2027	2028	2029	2030	Net Increase (Reduction) 2025 to 2026
Office of the CAO	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
									-
Human Resource Services	4.87	5.00	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	-
Administration	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	-
Legislative Services	4.75	5.80	6.00	6.20	6.00	6.00	6.00	6.20	0.20
	9.55	10.60	10.80	11.00	10.80	10.80	10.80	11.00	**0.20**
Corporate Services									
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	10.28	11.50	12.00	12.00	12.00	12.00	12.00	12.00	-
Purchasing and Risk Management	3.30	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	-
Information Technology and GIS Servcies	9.83	9.95	9.95	9.95	9.80	9.80	9.80	9.80	-
	27.41	28.75	29.25	29.25	29.10	29.10	29.10	29.10	**-**
Infrastructure Services									
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastucture Initiatives	7.50	7.00	7.00	1.00	1.00	1.00	1.00	1.00	(6.00)
Utility Services	38.83	41.22	45.94	52.65	51.69	51.34	51.04	50.69	6.71
Solid Waste Services	13.45	14.57	15.61	15.17	15.73	15.73	15.73	15.73	(0.44)
	61.78	64.79	70.55	70.82	70.42	70.07	69.77	69.42	**0.26**
Planning & Development Services									
Sustainability Services	1.33	1.33	1.76	1.33	1.33	1.33	1.33	1.33	(0.43)
Senior Management/Admin Asst.	2.00	2.10	2.20	2.30	1.90	1.90	1.90	1.90	0.10
Planning and Development Services	8.75	10.50	11.10	11.10	9.10	9.10	9.10	9.10	-
Building Services	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
Bylaw Services	2.65	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
	21.73	24.93	26.06	25.73	23.33	23.33	23.33	23.33	**(0.33)**
Protective Services	12.91	15.46	17.36	17.09	13.71	13.71	13.71	13.71	**(0.27)**
Community Services									
Transit and Fleet Services	38.96	40.44	41.48	44.54	44.54	44.54	44.54	44.54	3.06
Recreation and Community Partnerships	28.90	28.13	28.45	28.45	28.45	28.45	28.45	28.45	-
Ports Services	0.98	1.14	1.14	1.03	1.03	1.03	1.03	1.03	(0.11)
Pender Harbour Recreation	3.42	4.31	4.33	4.33	4.33	4.33	4.33	4.33	-
Facility Services	16.72	18.36	18.19	18.72	19.27	19.27	19.27	19.27	0.53
Parks	12.82	12.96	12.89	13.10	13.32	13.32	13.32	13.32	0.21
Senior Management/Admin Asst.	2.00	2.00	2.00	2.55	2.97	2.97	2.97	2.97	0.55
	103.80	107.34	108.48	112.72	113.92	113.92	113.92	113.92	**4.24**
Total Full Time Equivalent Positions	**245.05**	**259.88**	**270.50**	**274.61**	**269.28**	**268.93**	**268.63**	**268.48**	**4.10**

0.85	Full year impact of new FTEs approved in 2025
0.90	New Permanent FTE's Approved in 2026
0.20	Temporary Elections FTE
-4.31	Temporary FTE's approved prior to 2026
1.18	Temporary FTE's approved in 2026
4.88	New Permanent FTE's Approved prior to 2026
0.40	Carryforwards from 2025
4.10	

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

		2022	2023	2024	2025	2026	Difference 2025 to 2026	%
110	General Government	842,508	963,729	1,045,695	1,196,345	1,204,379	8,034	0.67%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,760,214	1,980,149	2,243,605	2,312,645	2,196,844	(115,801)	-5.01%
114	Field Rd	510,306	522,646	530,510	598,772	557,931	(40,841)	-6.82%
115	Human Resources	755,915	766,029	824,511	844,492	823,268	(21,224)	-2.51%
117	Information Technology	1,271,807	1,473,260	1,608,381	1,812,098	1,830,429	18,331	1.01%
135	Corporate Sustainability	51,113	55,809	68,238	107,004	105,793	(1,211)	-1.13%
315	Mason Road Works Yard	16,000	66,361	5,925	45,483	81,810	36,327	79.87%
506	Property Information Mapping Services	316,255	332,374	333,467	336,954	346,823	9,869	2.93%
	Total	5,524,118	6,160,357	6,660,332	7,253,793	7,147,277	(106,516)	-1.47%
	Change from Prior Year	158,091	636,239	499,975	593,461	(106,516)		
	% Change from Prior Year	2.95%	11.52%	8.12%	8.91%	-1.47%		

Current Reserve Funds

*The charts and information below are accurate as of February 25, 2026

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 2026.

Bylaw	Description	2026 Opening Balance	Total Net Budgeted (Spending) / Contribution	2026 Ending Budgeted Balance	Funds Held for Rate Stabilization / Capital Renewal	Uncommited Balance (Note 1)
General						
504	Administration - Capital	767	0	767		767
495	Administration - Vehicle Acquisition	52,279	0	52,279		52,279
648	Administration - Operating	1,114,458	(416,166)	698,292	(200,000)	498,292
648	Administration - Operating (Risk Management)	43,514	10,000	53,514		53,514
648	Finance - Operating	1,277,546	(550,000)	727,546	(300,000)	427,546
496	Office Building Upgrades - Capital	361,037	12,548	373,585		373,585
743	Office Building Upgrades - Operating	425,043	0	425,043		425,043
648	Human Resources - Operating	559,497	(96,000)	463,497	(80,000)	383,497
	Purchasing & Risk Management-Operating	174,996	4,550	179,546		179,546
504	Information Services - Capital	813,286	(114,590)	698,696	(698,696)	-
648	Information Services - Operating	592,959	(15,330)	577,629		577,629
648	Area D Grant in Aid - Operating	3,964	0	3,964		3,964
648	Elections - Operating	199,978	(69,326)	130,652		130,652
648	Corporate Sustainability - Operating	180,308	0	180,308		180,308
648	Regional Sustainability - Operating	184,663	(15,000)	169,663		169,663
	Feasibility Studies - Area B	-	0	-		-
	Feasibility Studies - Area D	-	0	-		-
	Feasibility Studies - Area F	57,750	(57,500)	250		250
649	Bylaw Enforcement - Vehicle Acquisition	33,627	0	33,627		33,627
677	Bylaw Enforcement - Operating	318,672	(35,000)	283,672		283,672
744	Halfmoon Bay Smoke Control - Operating	-	0	-		-
650	Robets Creek Smoke Control - Operating	14,655	(1,277)	13,378		13,378
497	Gibsons and District Fire Protection - Land	51,478	0	51,478		51,478
489	Gibsons and District Fire Protection - Capital	1,776,431	(888,510)	887,921	(887,921)	-
678	Gibsons and District Fire Protection - Operating	166,256	49,800	216,056		216,056
490	Roberts Creek Fire Protection - Capital	963,803	19,281	983,084	(983,084)	-
679	Roberts Creek Fire Protection - Operating	62,291	(30,000)	32,291		32,291
491	Halfmoon Bay Fire Protection - Capital	1,230,384	16,793	1,247,177	(1,247,177)	-
745	Halfmoon Bay Fire Protection - Operating	540,227	(250,000)	290,227		290,227
601	Egmont Fire Protection - Capital	162,022	25,000	187,022	(187,022)	-
746	Egmont Fire Protection - Operating	341,346	0	341,346		341,346
492	Emergency Telephone 911 - Capital	1,232,923	(864,676)	368,247		368,247
747	Emergency Telephone 911 - Operating	174,274	0	174,274		174,274
493	Sunshine Coast Emergency Planning - Capital	44,284	0	44,284		44,284
748	Sunshine Coast Emergency Planning - Operating	254,283	(36,000)	218,283		218,283
651	Animal Control - Vehicle Acquisition	8,981	0	8,981		8,981
680	Animal Control - Operating	252,012	(37,511)	214,501		214,501
529	Transit - Capital	234	0	234		234
652	Transit - Operating	1,014,001	(171,512)	842,489		842,489
563	Fleet Maintenance - Capital	107,388	(93,981)	13,407		13,407
749	Fleet Maintenance - Operating	123,228	(14,833)	108,395		108,395
750	Building Maintenance - Operating	88,601	(28,091)	60,510		60,510
486	Ports - Capital	2,089,273	(380,599)	1,708,674	(1,708,674)	-
607	Ports - Operating	358,028	18,000	376,028		376,028
653	Regional Solid Waste - Operating	390,440	0	390,440		390,440
670	Zero Waste Initiatives (Eco Fee) - Operating	324,162	(100,935)	223,227		223,227
653	Landfill - Operating	2,434,994	(1,232,124)	1,202,870		1,202,870
654	Refuse Collection - Operating	401,784	(75,000)	326,784		326,784
655	Cemetery - Operating	320,499	18,000	338,499		338,499
515	Pender Harbour Health Clinic - Capital	31,744	5,000	36,744		36,744
681	Regional Planning - Operating	354,401	0	354,401		354,401
656	Rural Planning - Vehicle Acquisition	22,118	0	22,118		22,118
657	Rural Planning - Operating	556,452	(387,671)	168,781		168,781
504	Property Information & Mapping - Capital	127,087	0	127,087		127,087
648	Property Information & Mapping - Operating	185,598	(5,000)	180,598		180,598
	Civic Addressing - Operating	190,157	0	190,157		190,157
659	Building Inspection - Vehicles Acquisition	19,233	6,000	25,233		25,233
	Building Inspection - Operating	1,876,586	0	1,876,586		1,876,586
715	Hillside - Operating	990,039	(436,293)	553,746		553,746
590	Community Recreation Facilities - Capital	6,247,343	(2,366,404)	3,880,939	(3,880,939)	-
590	Community Recreation Future Development/Major Retrofi	-	500,000	500,000	(500,000)	-
682	Community Recreation Facilities - Operating	1,794,496	(135,866)	1,658,630		1,658,630
494	Pender Harbour Pool - Capital	111,423	(43,000)	68,423		68,423
660	Pender Harbour Pool - Operating	802,963	(8,132)	794,831		794,831
	School Facilities - Joint Use - Operating	79,655	0	79,655		79,655
609	Gibsons & Area Library - Capital	370,687	50,000	420,687		420,687
	Gibsons & Area Library - Operating	118,150	0	118,150		118,150
533	Community Parks - Capital	1,840,629	(247,585)	1,593,044	(1,593,044)	-
662	Community Parks - Operating	867,725	(436,084)	431,641		431,641
683	Bicycle and Walking Paths - Operating	385,855	(241,931)	143,924		143,924
	Area A - Bicycle and Walking Paths - Operating	166,179	0	166,179		166,179
	Regional Recreation Programs - Operating	127,439	0	127,439		127,439
	Dakota Ridge - Operating	424,103	0	424,103		424,103
Total General Reserve Funds		**39,012,688**	**(9,146,955)**	**29,865,733**	**(12,266,557)**	**17,599,176**

Bylaw	Description	2026 Opening Balance	Total Net Budgeted (Spending) / Contribution	2026 Ending Budgeted Balance	Funds Held for Rate Stabilization / Capital Renewal	Uncommited Balance (Note 1)
Water Services						
589	North Pender Harbour - Capital	1,336,716	(465,439)	871,277	(871,277)	-
605	North Pender Harbour - Operating	1,247,791	(563,836)	683,955		683,955
602	South Pender Harbour - Capital	1,342,601	307,088	1,649,689	(1,649,689)	-
663	South Pender Harbour - Operating	1,240,529	(592,251)	648,278		648,278
488	Regional - Capital	17,149,106	(4,297,182)	12,851,924	(12,851,924)	-
498	Regional - Land	21,790	0	21,790		21,790
664	Regional - Operating	8,947,607	(1,364,815)	7,582,792		7,582,792
Total Water Services Reserves		**31,286,141**	**(6,976,435)**	**24,309,706**	**(15,372,890)**	**8,936,816**
Waste Water Plants						
512	Greaves Road - Capital	15,704	3,443	19,147	(19,147)	-
608	Greaves Road - Operating	9,192	(1,363)	7,829		7,829
665	Woodcreek Park - Capital	136,554	4,041	140,595	(140,595)	-
666	Woodcreek Park - Operating	208,325	(79,915)	128,410		128,410
512	Sunnyside - Capital	44,015	7,662	51,677	(51,677)	-
608	Sunnyside - Operating	16,949	(7,626)	9,323		9,323
512	Jolly Roger - Capital	74,653	10,374	85,027	(85,027)	-
608	Jolly Roger - Operating	36,059	(724)	35,335		35,335
512	Secret Cove - Capital	56,046	15,921	71,967	(71,967)	-
608	Secret Cove - Operating	31,807	(3,306)	28,501		28,501
512	Lee Bay - Capital	555,163	(123,002)	432,161	(432,161)	-
608	Lee Bay - Operating	360,633	(72,881)	287,752		287,752
512	Square Bay - Capital	85,781	18,967	104,748	(104,748)	-
608	Square Bay - Operating	135,165	10,932	146,097		146,097
512	Langdale - Capital	34,534	7,179	41,713	(41,713)	-
608	Langdale - Operating	142,670	(37,137)	105,533		105,533
512	Canoe Road - Capital	11,799	6,140	17,939	(17,939)	-
608	Canoe Rd - Operating	15,879	918	16,797		16,797
512	Merrill Crescent - Capital	16,447	4,727	21,174	(21,174)	-
608	Merrill Crescent - Operating	46,741	4,562	51,303		51,303
512	Curran Road - Capital	123,136	31,789	154,925	(154,925)	-
608	Curran Road- Operating	91,234	670	91,904		91,904
512	Roberts Creek Co-Housing - Capital	59,203	18,042	77,245	(77,245)	-
608	Roberts Creek Co-Housing - Operating	61,948	3,909	65,857		65,857
667	Lily Lake Village - Operating	76,076	(3,926)	72,150		72,150
668	Painted Boat - Capital	55,421	16,006	71,427	(71,427)	-
669	Painted Boat - Operating	95,074	202	95,276		95,276
N/A	No Bylaw - Sakinaw Ridge - Operating	26,235	-	26,235		26,235
728	Sakinaw Ridge Capital Reserve	108,553	13,345	121,898	(121,898)	-
Total Waste Water Plants Reserves		**2,730,997**	**(151,051)**	**2,579,946**	**(1,411,641)**	**1,168,305**
Total Reserve Funds		**73,029,826**	**(16,274,441)**	**56,755,385**	**(29,051,088)**	**27,704,296**

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. The SCRD currently has a debt servicing ratio of 10.2%.

At the date of Financial Plan adoption, the SCRD had $32,842,907 of outstanding long-term debt of which $15,037,989 had been undertaken for member municipalities and $17,805,009 for Regional District services.

The 2026 budget includes funding from debt proceeds of $30,345,188 to fund current year expenditures. Four projects make up over 69% of the budgeted debt proceeds. $13,176,513 of this amount is proposed long-term borrowing for the Langdale Wellfield Construction, $3,948,905 related to the replacement of the Gibsons and Area Community Centre and Sechelt Aquatic Centre roofs, $2,436,529 for Water Meter Installations and $1,546,547 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 2026 as well as a list of debt that is unissued but has been approved for debt funding.

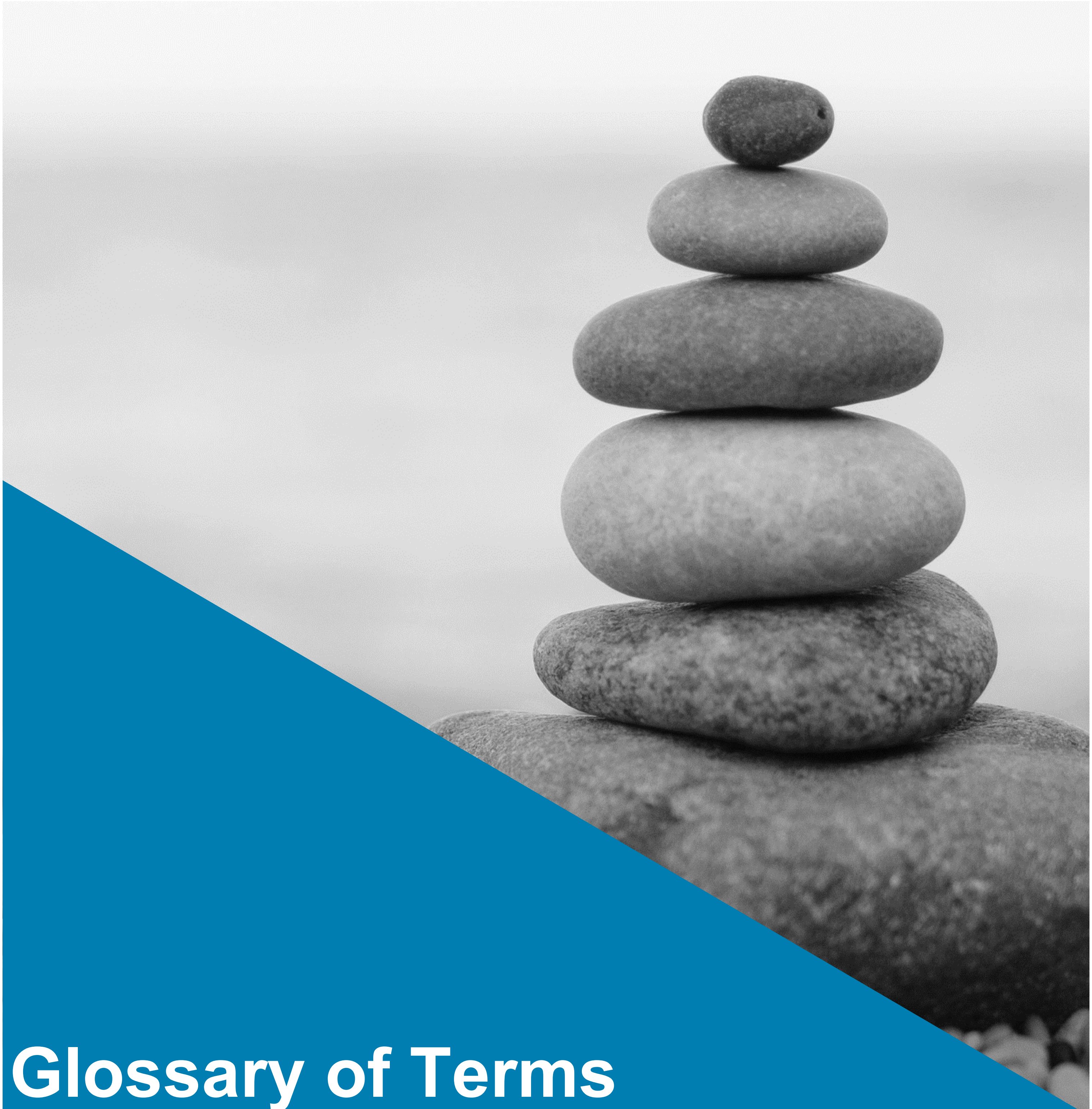
LA/SI Bylaw or Resolution	Purpose	Interest Rate	Annual Servicing Costs	Principal Balance Remaining	Maturity	Rate Reset / Early Payout
	Borrowing Under Loan Authorization Bylaw					
557/572	Field Road Administration Building	4.88%	243,191	**208,859**	2026	N/A
550/561	Community Recreation Facilities	4.88%	167,663	**143,994**	2026	N/A
556/571	Fleet Maintenance Building Expansion	4.88%	33,529	**28,796**	2026	N/A
547/575	Egmont & District Fire Department Equipment	4.88%	8,238	**7,075**	2026	N/A
594/613	Pender Harbour Pool	4.10%	64,524	**231,074**	2029	N/A
676/694	South Pender Water Treatment Plant	4.10%	98,807	**422,622**	2034	2030
617/628	North Pender Harbour Water UV & Metering	3.00%	25,850	**200,000**	2035	N/A
619/629	South Pender Harbour Water Metering	3.00%	38,775	**300,000**	2035	N/A
707/719	Square Bay Waste Water Treatment Plant	2.66%	17,868	**212,597**	2039	2029
725/739	Church Road Well	4.15%	544,992	**8,650,842**	2053	2033
			$ 1,243,438	**$ 10,405,859**		
	Liabilities Under Agreement					
019/22 No. 19	Sechelt Landfill Remediation	2.82%	323,694	**159,612**	2027	Open
037/25 No. 34	Sechelt Landfill Power Supply System Replacement	2.82%	59,308	**244,785**	2030	Open
142/22 No. 3	Halfmoon Bay Community Hall	2.82%	38,868	**160,423**	2030	Open
321/22 No. 4	Sechelt Aquatic Centre Sprinkler Replacement	2.82%	131,582	**446,546**	2030	Open
			$ 553,452	**$ 1,011,366**		
	Temporary Borrowing					
774/742	HMBVFD Rescue 1 Fire Apparatus Replacement	2.82%	Note 1	**$ 169,590**	N/A	Open
775/730	Water Metering-Phase 3	2.82%	Note 1	**$ 3,457,469**	N/A	Open
776/765	GDVFD Pumper Apparatus Replacement	2.82%	Note 1	**$ 164,582**	N/A	Open
				$ 3,791,641		
	Equipment Financing					
0025-0	Regional Water Excavator & Trailer	2.82%	28,393	**31,664**	2026	Open
0026-0	RCVFD SCBA & Fill Station	2.82%	37,776	**59,242**	2027	Open
0027-0	GDVFD Initial Attack Truck	2.82%	81,816	**128,309**	2027	Open
0028-0	HMBVFD Tanker	2.82%	35,043	**58,162**	2027	Open
0029-0	Cab-Tractor (Sports Fields)	2.82%	15,476	**29,974**	2028	Open
0030-0	HMBVFD Self-Contained Breathing Apparatus	2.82%	40,056	**91,649**	2028	Open
0031-0	Garage Hoist	2.82%	37,222	**101,579**	2028	Open
0032-0	SPH Vehicle Replacement	2.82%	19,321	**61,322**	2029	Open
0033-0	Utility & Strategic Infrastructure Vehicles	2.82%	21,183	**67,233**	2029	Open
0034-0	RWS Vehicle Replacement	2.82%	47,833	**151,816**	2029	Open
0035-0	RWS Light Duty Trucks	2.82%	34,167	**108,440**	2029	Open
0036-0	RWS Vehicle	2.82%	45,555	**144,588**	2029	Open
0037-0	GACC Package Rooftop Unit	2.82%	78,594	**257,306**	2029	Open
0038-0	GACC Zamboni Replacement	2.82%	45,050	**150,548**	2029	Open
0039--0	RWS Flat Bed Crane Truck & Medium Sized Truck	2.82%	50,320	**202,755**	2030	Open
0040-0	RWS Single Axle Dump Truck	2.82%	39,207	**169,470**	2030	Open
0041-0	Fitness Equipment	2.82%	14,964	**69,657**	2031	Open
			$ 671,976	**$ 1,883,714**		

Budgeted Unissued Borrowing		Annual Servicing Costs	Amount	Proposed Term
Approved in Prior Year Budgets				
Water Meter Installations - Phase 3	Note 1	695,173	2,436,529	15 Years
Power Supply System Replacement		13,053	57,251	5 years
Halfmoon Bay Community Hall Replacement		297,516	1,304,895	5 years
Langdale WWTP Remediation Project		21,375	96,119	5 Years
Woodcreek WWTP System Upgrade		18,836	86,348	5 years
Halfmoon Bay Fire Apparatus Replacement	Note 1	76,353	438,156	10 Years
Gibsons Community Centre Roof Renewal		351,546	2,798,176	10 Years
Sechelt Aquatic Centre Roof Renewal-Phase 1		66,410	528,603	10 Years
Chapman Creek Water Treatment Plant UV Upgrade		333,716	1,546,547	5 Years
Seaview Cemetery Expansion		53,688	249,898	5 Years
Pender Harbour Transfer Station Site Improvements		191,762	882,898	5 Years
Condenser, Heat Exchanger, and Pump Replacement		154,971	721,373	5 Years
GDVFD Pumper Apparatus	Note 1	184,250	1,301,984	10 Years
Sechelt Aquatic Centre Roof Renewal Phase 2		134,515	622,026	5 Years
GACC Direct Digital Controls Replacement		73,167	340,589	5 Years
RWS Vehicle Replacements		48,755	226,951	5 Years
Langdale Wellfield		927,439	13,176,513	20 Years
911 Radio Upgrade		146,217	680,632	5 Years
Keats Landing Float & Dolphins		31,970	148,500	5 Years
2026 Projects				
Regional Water Vehicle Replacements		68,847	320,000	5 Years
Field Road Building Carpet Replacement		41,244	190,000	5 Years
Fleet Electric 1/2 tonne Truck		17,211	80,000	5 Years
SPH Vehicle Replacement		23,667	110,000	5 Years
Vinebrook Bridge Construction		35,359	510,000	5 Years
PHTS In-house Operations Equipment		296,496	1,381,200	5 Years
WWTP Vehicle Replacement		23,667	110,000	5 Years
Total Unissued Debt		$ 4,327,203	$ 30,345,188	
SCRD Long Term Debt Totals		$ 6,796,069	$ 47,437,768	

Note 1
Temporary borrowing has been obtained to assist in providing cashflow these projects proceed to completion. Upon completion, these loans will be repaid and Long-Term borrowing will commence. Loans under the Temporary Borrowing program are interest bearing and do not require any principal repayment during the duration of the loan. Therefore, annual servicing cost will vary depending on the monthly short-term loan rate(s) posted by the Municipal Finance Authority.

Debt Servicing Ratio*	**10.18%**

*annual debt servicing cost/recurring revenue excluding the 2029 Water Treatment Plant project



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 SCRD uses a "Base Budget" process in developing its Financial Plan. This system incorporates the concept of funding "core operating" costs.

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

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

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

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

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

CAPITAL PLAN: A comprehensive five-year corporate plan that identifies the proposed capital project expenditures and sources of financing for all departmental projects. Projects within the Capital Plan are ranked using departmental and corporate criteria to determine which will be funded.

CAPITAL PROJECT: Creation or improvement of infrastructure assets.

CARBON FOOTPRINT: Amount of carbon dioxide (CO_2e) that is emitted by the municipality.

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

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

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

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

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

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

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

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

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

FINANCIAL PLAN: Provides 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: Parcels 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.

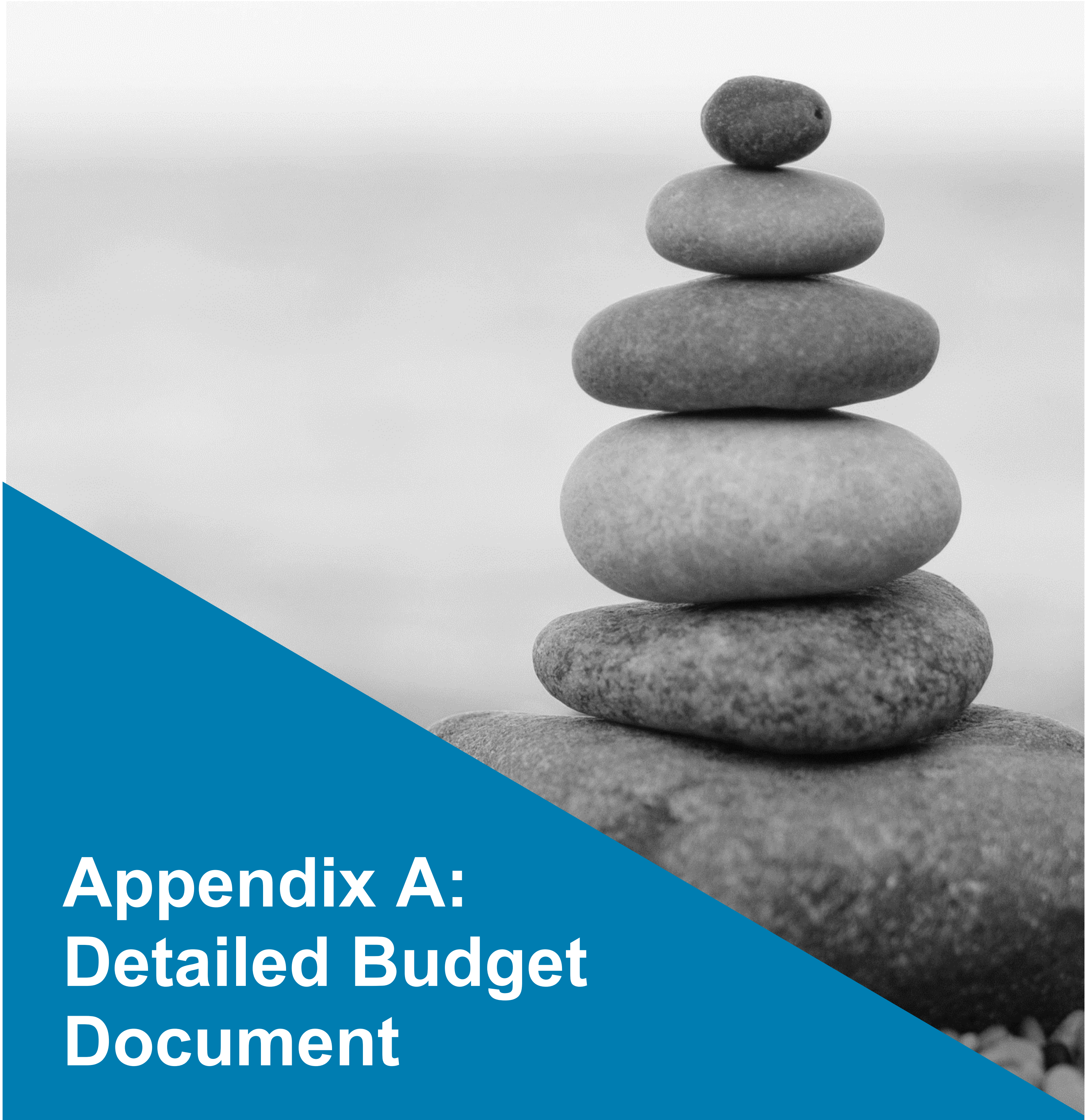
TAX: A compulsory financial contribution imposed by a government to raise revenue.

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.

2026 Budget Report

The information below is as reported on February 25, 2026.

This Document is for illustrative purposes and does not reflect any approved budget for any service within the SCRD.

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

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.

Authority for Taxation: SCRD Bylaw XXX

Basis of Apportionment: Land & Improvements

Limit on Taxation: $0.XX/$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year $	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%
shíshálh 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 2022	Amended Budget 2022	Adopted Budget 2023	Financial Plan; Forecast Budget 2024	2025	2026	2027
a) Revenues							
Tax Requisitions	33,593,433	33,593,433	4,846,4799	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	Actuals 2022	Amended Budget 2022	Adopted Budget 2023	Financial Plan; Forecast Budget 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.

2026 Budget Report - Including Taxation Impact

Budget Version:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	235
Generated Date:	February 25, 2026

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	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios
Electoral Areas						$	%	
Area A - Egmont/Pender Harbour	253,015	249,293	306,076	336,844	283,833	(53,011)	(15.74%)	14.92%
Area B - Halfmoon Bay	211,843	212,878	253,541	290,267	241,809	(48,458)	(16.69%)	12.71%
Area D - Roberts Creek	160,020	161,953	192,842	215,876	183,035	(32,841)	(15.21%)	9.62%
Area E - Elphinstone	122,943	125,816	148,588	172,083	146,894	(25,189)	(14.64%)	7.72%
Area F - West Howe Sound	205,518	201,257	248,200	286,689	245,485	(41,204)	(14.37%)	12.91%
Member Municipalities								
District of Sechelt	445,762	470,977	544,534	614,868	517,426	(97,442)	(15.85%)	27.20%
Town of Gibsons	196,460	204,715	243,735	285,631	244,102	(41,529)	(14.54%)	12.83%
shíshálh Nation Government District	31,956	30,862	37,797	44,138	39,437	(4,701)	(10.65%)	2.07%
Net Taxes Levied	**1,627,517**	**1,657,752**	**1,975,313**	**2,246,395**	**1,902,020**	**(344,375)**	**(15.33%)**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	7.91	7.22	8.62	9.61	8.25
Utilities [02]	27.67	25.28	30.18	33.63	28.86
Major Industry [04]	26.88	24.56	29.31	32.67	28.04
Light Industry [05]	26.88	24.56	29.31	32.67	28.04
Business and Other [06]	19.37	17.70	21.12	23.54	20.20
Managed Forest Land [07]	23.72	21.67	25.87	28.82	24.74
Rec/Non Profit [08]	7.91	7.22	8.62	9.61	8.25
Farm [09]	7.90	7.22	8.62	9.61	8.25

General Government 110	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	116,563	97,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	2,246,400	2,246,395	1,902,020	2,254,401	2,254,401	2,254,401	2,173,725
Government Transfers	973,802	839,050	995,803	1,007,155	1,007,155	1,007,155	1,007,155
User Fees & Service Charges	25	-	-	-	-	-	-
Investment Income	621,728	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries	1,199,157	1,196,345	1,204,379	1,226,041	1,226,041	1,226,041	1,226,041
Other Revenue	40,969	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues	**5,198,644**	**4,445,196**	**4,265,608**	**4,651,003**	**4,651,003**	**4,651,003**	**4,570,327**
Expenses							
Administration	807,900	807,902	832,550	832,550	832,550	832,550	832,550
Wages and Benefits	2,277,666	2,498,032	2,427,371	2,529,891	2,529,891	2,529,891	2,459,215
Operating	458,529	750,277	617,350	547,407	507,407	507,407	517,407
Amortization of Tangible Capital Assets	5,213	10,375	2,658	2,658	2,658	2,658	2,658
Total Expenses	**3,549,308**	**4,066,586**	**3,879,929**	**3,912,506**	**3,872,506**	**3,872,506**	**3,811,830**
Other							
Capital Expenditures	28,467	25,176	13,500	-	-	-	13,500
Transfer to/(from) Reserves	315,933	(258,065)	(406,166)	(74,000)	(34,000)	(34,000)	(67,500)
Transfer to/(from) Appropriated Surplus	1,331,617	621,874	781,003	815,155	815,155	815,155	815,155
Unfunded Amortization	(5,213)	(10,375)	(2,658)	(2,658)	(2,658)	(2,658)	(2,658)
Transfer (to)/from Unfunded Liability	(21,473)	-	-	-	-	-	-
Total Other	**1,649,331**	**378,610**	**385,679**	**738,497**	**778,497**	**778,497**	**758,497**
General Government (Surplus)/Deficit:	**(5)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

General Government 110		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1121	Replace Director Tablets	-	-	13,500	-	-	-	13,500
CP1324	Hybrid Meeting Solutions and Board Room Modifications	28,467	25,176	-	-	-	-	-
Capital Projects Total:		**28,467**	**25,176**	**13,500**				**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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
111	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	1,494	-	-	-	-	-	-
Internal Recoveries	328,987	328,688	346,470	369,125	369,125	369,125	369,125
Total Revenues	**330,481**	**328,688**	**346,470**	**369,125**	**369,125**	**369,125**	**369,125**
Expenses							
Wages and Benefits	312,960	306,525	324,307	346,962	346,962	346,962	346,962
Operating	5,976	22,163	22,163	22,163	22,163	22,163	22,163
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	**318,936**	**328,688**	**346,470**	**369,125**	**369,125**	**369,125**	**369,125**
Other							
Transfer to/(from) Reserves	11,545	-	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	**11,545**	**-**	**-**	**-**	**-**	**-**	**-**
Asset Management (Surplus)/Deficit:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

113 Finance

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

Source of Funding: Internal Recovery

Taxation Impact

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

Finance 113	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Investment Income	45,730	-	-	-	-	-	-
Internal Recoveries	1,482,649	1,481,183	1,282,967	1,580,847	1,684,393	1,688,079	1,691,910
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**1,528,379**	**1,481,183**	**1,282,967**	**1,580,847**	**1,684,393**	**1,688,079**	**1,691,910**
Expenses							
Wages and Benefits	1,077,629	1,448,567	1,401,676	1,541,536	1,541,536	1,541,536	1,541,536
Operating	180,806	182,616	418,070	189,311	192,857	196,543	200,374
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	**1,258,435**	**1,631,183**	**1,819,746**	**1,730,847**	**1,734,393**	**1,738,079**	**1,741,910**
Other							
Capital Expenditures	-	250,000	13,221	-	-	-	-
Transfer to/(from) Reserves	369,930	(300,000)	(550,000)	(150,000)	(50,000)	(50,000)	(50,000)
Transfer to/(from) Other Funds	11	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	(100,000)	(100,000)	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	**269,941**	**(150,000)**	**(536,779)**	**(150,000)**	**(50,000)**	**(50,000)**	**(50,000)**
Finance (Surplus)/Deficit:	**(3)**	**-**	**-**	**-**	**-**	**-**	**-**

114 Administration Office

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

Source of Funding: Internal Recovery

Taxation Impact

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

Administration Office 114	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Investment Income	132,422	101,693	109,726	-	-	-	-
Internal Recoveries	599,077	598,772	557,931	408,487	407,658	406,814	405,984
Total Revenues	**731,499**	**700,465**	**667,657**	**408,487**	**407,658**	**406,814**	**405,984**
Expenses							
Wages and Benefits	11,048	47,756	48,804	49,781	50,006	50,236	50,470
Operating	217,658	315,809	320,214	296,408	296,408	296,408	296,408
Debt Charges - Interest	144,060	144,058	74,585	4,298	3,244	2,170	1,106
Amortization of Tangible Capital Assets	107,929	103,717	107,211	107,211	107,211	107,211	107,211
Total Expenses	**480,695**	**611,340**	**550,814**	**457,698**	**456,869**	**456,025**	**455,195**
Other							
Capital Expenditures	3,086	262,452	449,368	-	-	-	-
Proceeds from Long Term Debt	-	-	(190,000)	-	-	-	-
Debt Principal Repayment	200,831	200,827	227,860	38,000	38,000	38,000	38,000
Transfer to/(from) Reserves	161,154	12,548	12,548	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(7,265)	(282,985)	(275,722)	-	-	-	-
Transfer to/(from) Other Funds	943	-	-	-	-	-	-
Unfunded Amortization	(107,929)	(103,717)	(107,211)	(107,211)	(107,211)	(107,211)	(107,211)
Total Other	**250,820**	**89,125**	**116,843**	**(49,211)**	**(49,211)**	**(49,211)**	**(49,211)**
Administration Office (Surplus)/Deficit:	**16**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Administration Office 114		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	3,086	262,452	259,368	-	-	-	-
CP1475	Field Road Building Carpet Replacement	-	-	189,996	-	-	-	-
Capital Projects Total:		**3,086**	**262,452**	**449,364**				

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.

Human Resources 115	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Investment Income	22,263	-	-	-	-	-	-
Internal Recoveries	845,287	844,492	823,268	883,945	899,277	939,622	934,981
Other Revenue	11,234	-	-	-	-	-	-
Total Revenues	**878,784**	**844,492**	**823,268**	**883,945**	**899,277**	**939,622**	**934,981**
Expenses							
Wages and Benefits	637,709	760,706	789,175	799,533	804,533	804,533	799,533
Operating	114,658	191,786	180,093	141,912	124,744	125,089	142,948
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	**752,367**	**952,492**	**969,268**	**941,445**	**929,277**	**929,622**	**942,481**
Other							
Transfer to/(from) Reserves	126,428	(58,000)	(96,000)	(57,500)	(30,000)	10,000	(7,500)
Transfer to/(from) Other Funds	-	(50,000)	(50,000)	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	**126,428**	**(108,000)**	**(146,000)**	**(57,500)**	**(30,000)**	**10,000**	**(7,500)**
Human Resources (Surplus)/Deficit:	**11**	**-**	**-**	**-**	**-**	**-**	**-**

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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
116	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	8,057	-	-	-	-	-	-
Internal Recoveries	503,209	502,774	567,407	524,127	524,127	524,127	524,127
Total Revenues	**511,266**	**502,774**	**567,407**	**524,127**	**524,127**	**524,127**	**524,127**
Expenses							
Wages and Benefits	452,651	466,409	531,042	487,762	487,762	487,762	487,762
Operating	11,300	42,815	31,815	76,365	16,365	16,365	76,365
Total Expenses	**463,951**	**509,224**	**562,857**	**564,127**	**504,127**	**504,127**	**564,127**
Other							
Transfer to/(from) Reserves	47,316	(6,450)	4,550	(40,000)	20,000	20,000	(40,000)
Transfer to/(from) Other Funds	7	-	-	-	-	-	-
Total Other	**47,323**	**(6,450)**	**4,550**	**(40,000)**	**20,000**	**20,000**	**(40,000)**
Purchasing & Risk Management (Surplus)/Deficit:	**8**	**-**	**-**	**-**	**-**	**-**	**-**

117 Information Services

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

Source of Funding: Internal Recovery

Taxation Impact

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

Information Services	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	57,865	-	-	-	-	-	-
Internal Recoveries	1,813,569	1,812,098	1,830,429	1,850,310	1,850,752	1,851,202	1,851,661
Total Revenues	**1,871,434**	**1,812,098**	**1,830,429**	**1,850,310**	**1,850,752**	**1,851,202**	**1,851,661**
Expenses							
Wages and Benefits	874,224	949,765	972,450	991,898	991,898	991,898	991,898
Operating	635,815	776,602	702,309	687,412	687,854	688,304	688,763
Amortization of Tangible Capital Assets	179,980	132,608	177,473	177,473	177,473	177,473	177,473
Total Expenses	**1,690,019**	**1,858,975**	**1,852,232**	**1,856,783**	**1,857,225**	**1,857,675**	**1,858,134**
Other							
Capital Expenditures	124,860	352,519	285,590	140,590	140,590	140,590	140,590
Transfer to/(from) Reserves	236,866	(266,788)	(129,920)	30,410	30,410	30,410	30,410
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(329)	-	-	-	-	-	-
Unfunded Amortization	(179,980)	(132,608)	(177,473)	(177,473)	(177,473)	(177,473)	(177,473)
Total Other	**181,417**	**(46,877)**	**(21,803)**	**(6,473)**	**(6,473)**	**(6,473)**	**(6,473)**
Information Services (Surplus)/Deficit:	**2**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2025	2025	2026	2027	2028	2029	2030
CP1061	Information Technology Hardware (Base Capital)	39,765	161,004	140,592	140,592	140,592	140,592	140,592
CP1373	Server Replacements	67,014	84,960	-	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	65,004	65,004	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	18,080	41,556	-	-	-	-	-
CP1474	Network Switches & Uninterrupted Power Supply Replacement	-	-	80,004	-	-	-	-
Capital Projects Total:		**124,859**	**352,524**	**285,600**	**140,592**	**140,592**	**140,592**	**140,592**

118 SCRHD Administration

About: Recognizes a contribution to the SCRD 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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
118	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	323	-	-	-	-	-	-
Internal Recoveries	64	-	-	-	-	-	-
Other Revenue	33,611	33,611	16,093	59,881	59,881	59,881	59,881
Total Revenues	**33,998**	**33,611**	**16,093**	**59,881**	**59,881**	**59,881**	**59,881**
Expenses							
Administration	7,116	7,113	7,097	7,097	7,097	7,097	7,097
Wages and Benefits	18,545	61,276	42,012	42,608	42,608	42,608	42,608
Operating	9,668	9,746	10,176	10,176	10,176	10,176	10,176
Total Expenses	**35,329**	**78,135**	**59,285**	**59,881**	**59,881**	**59,881**	**59,881**
Other							
Prior Year (Surplus)/Deficit	(44,524)	(44,524)	(43,192)	-	-	-	-
Total Other	**(44,524)**	**(44,524)**	**(43,192)**	**-**	**-**	**-**	**-**
SCRHD Administration (Surplus)/Deficit:	**(43,193)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						$	%					
Area A - Egmont/Pender Harbour	43,165	43,756	47,242	44,126	46,496	2,370	5.37%	100.00%	**328,402**		**- 1,682 =**	**280,224**
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek									217,280		- 42,167 =	175,113
Area E - Elphinstone									174,568		- 37,071 =	137,497
Area F - West Howe Sound									244,648		- 41,365 =	203,283
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	**246,579**
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**43,165**	**43,756**	**47,242**	**44,126**	**46,496**	**2,370**	**5.37%**	**100.00%**				
Limit by law									**2,067,332**	**- 46,496**	**- 163,155 =**	**1,857,681**

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

Tax Rate by Property Class, Expressed in $ / 100,000 of Assessed Value	2022	2023	2024	2025	2026
Residential [01]	1.35	1.27	1.33	1.26	1.35
Utilities [02]	4.72	4.44	4.66	4.41	4.73
Major Industry [04]	-	-	-	-	-
Light Industry [05]	4.59	4.31	4.52	4.28	4.59
Business and Other [06]	3.30	3.11	3.26	3.08	3.31
Managed Forest Land [07]	4.05	3.80	3.99	3.78	4.05
Rec/Non Profit [08]	1.35	1.27	1.33	1.26	1.35
Farm [09]	1.35	1.27	1.33	1.26	1.35

Grants in Aid - Area A 121	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	44,124	44,126	46,496	47,212	47,945	47,945	47,945
Investment Income	206	-	-	-	-	-	-
Internal Recoveries	40	-	-	-	-	-	-
Total Revenues	**44,370**	**44,126**	**46,496**	**47,212**	**47,945**	**47,945**	**47,945**
Expenses							
Administration	2,412	2,412	2,453	2,453	2,453	2,453	2,453
Wages and Benefits	795	950	978	996	996	996	996
Operating	44,194	44,436	43,714	43,763	44,496	44,496	44,496
Total Expenses	**47,401**	**47,798**	**47,145**	**47,212**	**47,945**	**47,945**	**47,945**
Other							
Prior Year (Surplus)/Deficit	(3,672)	(3,672)	(649)	-	-	-	-
Total Other	**(3,672)**	**(3,672)**	**(649)**	**-**	**-**	**-**	**-**
Grants in Aid - Area A (Surplus)/Deficit:	**(641)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios	Grants-in-Aid Limit Test: Limit	This GIA	Other GIA	Remaining*
Electoral Areas												
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay	32,813	33,383	33,866	30,469	34,925	4,456	14.62%	100.00%	**251,455**	**- 34,925**	**- 1,433** =	**215,097**
Area D - Roberts Creek									217,280		- 42,167 =	175,113
Area E - Elphinstone									174,568		- 37,071 =	137,497
Area F - West Howe Sound									244,648		- 41,365 =	203,283
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	**246,579**
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**32,813**	**33,383**	**33,866**	**30,469**	**34,925**	**4,456**	**14.62%**	**100.00%**				
Limit by law									**2,067,332**	**- 34,925**	**- 174,726** =	**1,857,681**

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

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

	2022	2023	2024	2025	2026
Residential [01]	1.22	1.13	1.15	1.01	1.19
Utilities [02]	4.29	3.96	4.03	3.53	4.17
Major Industry [04]	4.16	3.85	3.92	3.43	4.05
Light Industry [05]	4.16	3.85	3.92	3.43	4.05
Business and Other [06]	3.00	2.78	2.82	2.47	2.92
Managed Forest Land [07]	3.67	3.40	3.45	3.03	3.57
Rec/Non Profit [08]	1.22	1.13	1.15	1.01	1.19
Farm [09]	1.22	1.13	1.15	1.01	1.19

Grants in Aid - Area B 122	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	 2028	 2029	 2030
Revenues							
Grants in Lieu of Taxes	11	-	-	-	-	-	-
Tax Requisitions	30,468	30,469	34,925	35,575	36,238	36,238	36,238
Investment Income	148	-	-	-	-	-	-
Internal Recoveries	30	-	-	-	-	-	-
Total Revenues	**30,657**	**30,469**	**34,925**	**35,575**	**36,238**	**36,238**	**36,238**
Expenses							
Administration	1,788	1,783	1,777	1,777	1,777	1,777	1,777
Wages and Benefits	795	950	978	996	996	996	996
Operating	29,273	31,669	34,913	32,802	33,465	33,465	33,465
Total Expenses	**31,856**	**34,402**	**37,668**	**35,575**	**36,238**	**36,238**	**36,238**
Other							
Prior Year (Surplus)/Deficit	(3,932)	(3,933)	(2,743)	-	-	-	-
Total Other	**(3,932)**	**(3,933)**	**(2,743)**	**-**	**-**	**-**	**-**
Grants in Aid - Area B (Surplus)/Deficit:	**(2,733)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios	Grants-in-Aid Limit Test: Limit	This GIA	Other GIA		Remaining*
Electoral Areas													
Area A - Egmont/Pender Harbour									328,402		- 48,178	=	280,224
Area B - Halfmoon Bay									251,455		- 36,358	=	215,097
Area D - Roberts Creek									217,280		- 42,167	=	175,113
Area E - Elphinstone	1,988	2,004	2,060	(1,110)	1,539	2,649	(238.65%)	37.44%	**174,568**	**- 1,539**	**- 35,532**	=	**137,497**
Area F - West Howe Sound	3,324	3,206	3,441	(1,848)	2,572	4,420	(239.18%)	62.56%	**244,648**	**- 2,572**	**- 38,793**	=	**203,283**
Member Municipalities													
District of Sechelt									571,777		- 3,066	=	568,711
Town of Gibsons									248,025		- 1,446	=	**246,579**
shíshálh Nation Government District									31,178		-	=	31,178
Net Taxes Levied	**5,312**	**5,210**	**5,501**	**(2,958)**	**4,111**	**7,069**	**(238.98%)**	**100.00%**					
Limit by law									**2,067,332**	**- 4,111**	**- 205,540**	**=**	**1,857,681**

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

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

	2022	2023	2024	2025	2026
Residential [01]	.13	.12	.12	(.06)	.09
Utilities [02]	.45	.40	.42	(.22)	.30
Major Industry [04]	.43	.39	.41	(.21)	.29
Light Industry [05]	.43	.39	.41	(.21)	.29
Business and Other [06]	.31	.28	.29	(.15)	.21
Managed Forest Land [07]	.38	.35	.36	(.19)	.26
Rec/Non Profit [08]	.13	.12	.12	(.06)	.09
Farm [09]	.13	.12	.12	(.06)	.09

Grants in Aid - Area E & F	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
123	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	(2,964)	(2,958)	4,111	5,082	5,082	5,082	5,082
Investment Income	4	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**(2,960)**	**(2,958)**	**4,111**	**5,082**	**5,082**	**5,082**	**5,082**
Expenses							
Administration	432	432	86	86	86	86	86
Wages and Benefits	(1)	950	978	996	996	996	996
Operating	3	-	4,000	4,000	4,000	4,000	4,000
Total Expenses	**434**	**1,382**	**5,064**	**5,082**	**5,082**	**5,082**	**5,082**
Other							
Prior Year (Surplus)/Deficit	(4,340)	(4,340)	(953)	-	-	-	-
Total Other	**(4,340)**	**(4,340)**	**(953)**	**-**	**-**	**-**	**-**
Grants in Aid - Area E & F (Surplus)/Deficit:	**(946)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
						$	%		Limit	This GIA	Other GIA	Remaining*
Electoral Areas												
Area A - Egmont/Pender Harbour	1,738	1,694	1,745	1,654	1,682	28	1.69%	15.24%	328,402		- 46,496 =	280,224
Area B - Halfmoon Bay	1,455	1,447	1,445	1,425	1,433	8	0.56%	12.98%	251,455	- 1,433	- 34,925 =	215,097
Area D - Roberts Creek	1,099	1,101	1,099	1,060	1,084	24	2.26%	9.83%	217,280	- 1,084	- 41,083 =	175,113
Area E - Elphinstone	845	855	847	845	870	25	2.96%	7.89%	174,568	- 870	- 36,201 =	137,497
Area F - West Howe Sound	1,412	1,368	1,415	1,407	1,455	48	3.41%	13.18%	244,648	- 1,455	- 39,910 =	203,283
Member Municipalities												
District of Sechelt	3,062	3,200	3,104	3,018	3,066	48	1.59%	27.78%	571,777	- 3,066	- =	568,711
Town of Gibsons	1,349	1,391	1,389	1,402	1,446	44	3.14%	13.11%	248,025	- 1,446	- =	246,579
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**10,960**	**11,055**	**11,045**	**10,811**	**11,036**	**225**	**2.08%**	**100.00%**				
Limit by law									2,067,332	- 11,036	- 198,615 =	1,857,681

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

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

	2022	2023	2024	2025	2026
Residential [01]	.05	.05	.05	.05	.05
Utilities [02]	.19	.17	.17	.17	.17
Major Industry [04]	.18	.17	.17	.16	.17
Light Industry [05]	.18	.17	.17	.16	.17
Business and Other [06]	.13	.12	.12	.12	.12
Managed Forest Land [07]	.16	.15	.15	.14	.15
Rec/Non Profit [08]	.05	.05	.05	.05	.05
Farm [09]	.05	.05	.05	.05	.05

Grants in Aid - Community Schools 125	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	-	-	-	-	-	-	-
Tax Requisitions	10,812	10,811	11,036	11,606	11,606	11,606	11,606
Investment Income	50	-	-	-	-	-	-
Internal Recoveries	10	-	-	-	-	-	-
Total Revenues	**10,872**	**10,811**	**11,036**	**11,606**	**11,606**	**11,606**	**11,606**
Expenses							
Administration	612	610	610	610	610	610	610
Wages and Benefits	425	950	978	996	996	996	996
Operating	10,032	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenses	**11,069**	**11,560**	**11,588**	**11,606**	**11,606**	**11,606**	**11,606**
Other							
Prior Year (Surplus)/Deficit	(748)	(749)	(552)	-	-	-	-
Total Other	**(748)**	**(749)**	**(552)**	**-**	**-**	**-**	**-**
Grants in Aid - Community Schools (Surplus)/Deficit:	**(551)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						$	%					
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek									217,280		- 42,167 =	175,113
Area E - Elphinstone	4,311	4,481	4,408	4,335	4,363	28	0.65%	37.44%	**174,568**	**- 4,363**	**- 32,708 =**	**137,497**
Area F - West Howe Sound	7,206	7,169	7,362	7,221	7,291	70	0.97%	62.56%	**244,648**	**- 7,291**	**- 34,074 =**	**203,283**
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	**246,579**
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**11,517**	**11,650**	**11,770**	**11,556**	**11,654**	**98**	**0.85%**	**100.00%**				
Limit by law									**2,067,332**	**- 11,654**	**- 197,997 =**	**1,857,681**

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

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

	2022	2023	2024	2025	2026
Residential [01]	.28	.26	.26	.24	.24
Utilities [02]	.97	.90	.90	.85	.86
Major Industry [04]	.94	.87	.87	.82	.83
Light Industry [05]	.94	.87	.87	.82	.83
Business and Other [06]	.68	.63	.63	.59	.60
Managed Forest Land [07]	.83	.77	.77	.73	.73
Rec/Non Profit [08]	.28	.26	.26	.24	.24
Farm [09]	.28	.26	.26	.24	.24

Greater Gibsons Community Participation 126	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	11,556	11,556	11,654	11,672	11,672	11,672	11,672
Investment Income	55	-	-	-	-	-	-
Internal Recoveries	11	-	-	-	-	-	-
Total Revenues	**11,622**	**11,556**	**11,654**	**11,672**	**11,672**	**11,672**	**11,672**
Expenses							
Administration	684	680	676	676	676	676	676
Wages and Benefits	692	950	978	996	996	996	996
Operating	9,487	11,039	11,879	10,000	10,000	10,000	10,000
Total Expenses	**10,863**	**12,669**	**13,533**	**11,672**	**11,672**	**11,672**	**11,672**
Other							
Prior Year (Surplus)/Deficit	(1,112)	(1,113)	(1,879)	-	-	-	-
Total Other	**(1,112)**	**(1,113)**	**(1,879)**	**-**	**-**	**-**	**-**
Greater Gibsons Community Participation (Surplus)/Deficit:	**(1,871)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios	Grants-in-Aid Limit Test: Limit	This GIA	Other GIA	Remaining*
Electoral Areas												
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek	35,797	38,438	39,925	38,341	41,083	2,742	7.15%	100.00%	**217,280**	**- 41,083**	**- 1,084 =**	**175,113**
Area E - Elphinstone									174,568		- 37,071 =	137,497
Area F - West Howe Sound									244,648		- 41,365 =	203,283
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	**246,579**
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**35,797**	**38,438**	**39,925**	**38,341**	**41,083**	**2,742**	**7.15%**	**100.00%**				
Limit by law									**2,067,332**	**- 41,083**	**- 168,568 =**	**1,857,681**

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

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

	2022	2023	2024	2025	2026
Residential [01]	1.77	1.71	1.79	1.71	1.85
Utilities [02]	6.19	6.00	6.25	5.97	6.48
Major Industry [04]	6.01	5.83	6.07	5.80	6.29
Light Industry [05]	6.01	5.83	6.07	5.80	6.29
Business and Other [06]	4.33	4.20	4.37	4.18	4.53
Managed Forest Land [07]	5.31	5.14	5.36	5.12	5.55
Rec/Non Profit [08]	1.77	1.71	1.79	1.71	1.85
Farm [09]	1.77	1.71	1.78	1.71	1.85

Grants in Aid - Area D	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
127	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	38,340	38,341	41,083	41,705	42,339	42,339	42,339
Investment Income	345	-	-	-	-	-	-
Internal Recoveries	35	-	-	-	-	-	-
Total Revenues	**38,720**	**38,341**	**41,083**	**41,705**	**42,339**	**42,339**	**42,339**
Expenses							
Administration	2,040	2,040	2,133	2,133	2,133	2,133	2,133
Wages and Benefits	795	950	978	996	996	996	996
Operating	36,764	38,387	39,970	38,576	39,210	39,210	39,210
Total Expenses	**39,599**	**41,377**	**43,081**	**41,705**	**42,339**	**42,339**	**42,339**
Other							
Transfer to/(from) Reserves	166	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	(3,036)	(3,036)	(1,998)	-	-	-	-
Total Other	**(2,870)**	**(3,036)**	**(1,998)**	**-**	**-**	**-**	**-**
Grants in Aid - Area D (Surplus)/Deficit:	**(1,991)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios	Grants-in-Aid Limit Test: Limit	This GIA	Other GIA	Remaining*
Electoral Areas												
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek									217,280		- 42,167 =	175,113
Area E - Elphinstone	27,934	28,666	29,246	29,426	30,299	873	2.97%	100.00%	**174,568**	**- 30,299**	**- 6,772 =**	**137,497**
Area F - West Howe Sound									244,648		- 41,365 =	203,283
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	**246,579**
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**27,934**	**28,666**	**29,246**	**29,426**	**30,299**	**873**	**2.97%**	**100.00%**				
Limit by law									**2,067,332**	**- 30,299**	**- 179,352 =**	**1,857,681**

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

	2022	2023	2024	2025	2026
Residential [01]	1.80	1.65	1.70	1.64	1.70
Utilities [02]	6.29	5.76	5.94	5.75	5.95
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.11	5.60	5.77	5.59	5.78
Business and Other [06]	4.40	4.03	4.16	4.03	4.17
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.80	1.65	1.70	1.64	1.70

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

Grants In Aid - Area E	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
128	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	29,424	29,426	30,299	30,905	31,522	31,522	31,522
Investment Income	138	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
Total Revenues	**29,590**	**29,426**	**30,299**	**30,905**	**31,522**	**31,522**	**31,522**
Expenses							
Administration	1,608	1,603	1,661	1,661	1,661	1,661	1,661
Wages and Benefits	795	950	978	996	996	996	996
Operating	28,466	29,488	29,007	28,248	28,865	28,865	28,865
Total Expenses	**30,869**	**32,041**	**31,646**	**30,905**	**31,522**	**31,522**	**31,522**
Other							
Prior Year (Surplus)/Deficit	(2,615)	(2,615)	(1,347)	-	-	-	-
Total Other	**(2,615)**	**(2,615)**	**(1,347)**	**-**	**-**	**-**	**-**
Grants In Aid - Area E (Surplus)/Deficit:	**(1,336)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios	Grants-in-Aid Limit Test: Limit	This GIA	Other GIA	Remaining*
Electoral Areas												
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek									217,280		- 42,167 =	175,113
Area E - Elphinstone									174,568		- 37,071 =	137,497
Area F - West Howe Sound	23,616	28,383	29,138	27,083	30,047	2,964	10.94%	100.00%	**244,648**	**- 30,047**	**- 11,318 =**	**203,283**
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	**246,579**
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	**23,616**	**28,383**	**29,138**	**27,083**	**30,047**	**2,964**	**10.94%**	**100.00%**				
Limit by law									**2,067,332**	**- 30,047**	**- 179,604 =**	**1,857,681**

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

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

	2022	2023	2024	2025	2026
Residential [01]	.91	1.02	1.01	.91	1.01
Utilities [02]	3.18	3.57	3.54	3.18	3.53
Major Industry [04]	3.09	3.46	3.44	3.09	3.43
Light Industry [05]	3.09	3.46	3.44	3.09	3.43
Business and Other [06]	2.23	2.50	2.48	2.22	2.47
Managed Forest Land [07]	2.73	3.06	3.04	2.72	3.03
Rec/Non Profit [08]	.91	1.02	1.01	.91	1.01
Farm [09]	.91	1.02	1.01	.91	1.01

Grants In Aid - Area F	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
129	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	27,084	27,083	30,047	30,648	31,259	31,259	31,259
Investment Income	127	-	-	-	-	-	-
Internal Recoveries	25	-	-	-	-	-	-
Total Revenues	**27,236**	**27,083**	**30,047**	**30,648**	**31,259**	**31,259**	**31,259**
Expenses							
Administration	1,584	1,583	1,525	1,525	1,525	1,525	1,525
Wages and Benefits	795	950	978	996	996	996	996
Operating	24,972	26,910	29,794	28,127	28,738	28,738	28,738
Total Expenses	**27,351**	**29,443**	**32,297**	**30,648**	**31,259**	**31,259**	**31,259**
Other							
Prior Year (Surplus)/Deficit	(2,360)	(2,360)	(2,250)	-	-	-	-
Total Other	**(2,360)**	**(2,360)**	**(2,250)**	**-**	**-**	**-**	**-**
Grants In Aid - Area F (Surplus)/Deficit:	**(2,245)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	30,535	46,941	54,819	57,748	58,814	1,066	1.85%	25.78%
Area B - Halfmoon Bay	25,566	40,085	45,410	49,763	50,106	343	0.69%	21.96%
Area D - Roberts Creek	19,312	30,496	34,538	37,010	37,927	917	2.48%	16.62%
Area E - Elphinstone	14,837	23,691	26,612	29,502	30,438	936	3.17%	13.34%
Area F - West Howe Sound	24,803	37,896	44,453	49,150	50,867	1,717	3.49%	22.30%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**115,053**	**179,109**	**205,832**	**223,172**	**228,152**	**4,980**	**2.23%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	.95	1.36	1.54	1.65	1.71
Utilities [02]	3.34	4.76	5.40	5.77	5.98
Major Industry [04]	3.24	4.62	5.25	5.60	5.81
Light Industry [05]	3.24	4.62	5.25	5.60	5.81
Business and Other [06]	2.34	3.33	3.78	4.04	4.19
Managed Forest Land [07]	2.86	4.08	4.63	4.94	5.13
Rec/Non Profit [08]	.95	1.36	1.54	1.65	1.71
Farm [09]	.95	1.36	1.54	1.65	1.71

Electoral Area Services - UBCM/AVICC	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
130	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	15	-	-	-	-	-	-
Tax Requisitions	223,176	223,172	228,152	229,797	229,797	229,797	229,797
Investment Income	945	-	-	-	-	-	-
Internal Recoveries	187	-	-	-	-	-	-
Total Revenues	**224,323**	**223,172**	**228,152**	**229,797**	**229,797**	**229,797**	**229,797**
Expenses							
Administration	15,228	15,222	15,497	15,497	15,497	15,497	15,497
Wages and Benefits	141,674	164,184	168,889	170,534	170,534	170,534	170,534
Operating	44,121	43,766	43,766	43,766	43,766	43,766	43,766
Total Expenses	**201,023**	**223,172**	**228,152**	**229,797**	**229,797**	**229,797**	**229,797**
Other							
Transfer to/(from) Reserves	23,301	-	-	-	-	-	-
Total Other	**23,301**	**-**	**-**	**-**	**-**	**-**	**-**
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:	**1**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour		3,669	4,947	3,636	17,474	13,838	380.58%	25.78%
Area B - Halfmoon Bay		3,133	4,098	3,133	14,887	11,754	375.17%	21.96%
Area D - Roberts Creek		2,384	3,117	2,330	11,269	8,939	383.65%	16.62%
Area E - Elphinstone		1,852	2,402	1,858	9,044	7,186	386.76%	13.34%
Area F - West Howe Sound		2,962	4,012	3,095	15,113	12,018	388.30%	22.30%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied		**14,000**	**18,575**	**14,052**	**67,787**	**53,735**	**382.40%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	-	.11	.14	.10	.51
Utilities [02]	-	.37	.49	.36	1.78
Major Industry [04]	-	.36	.47	.35	1.73
Light Industry [05]	-	.36	.47	.35	1.73
Business and Other [06]	-	.26	.34	.25	1.24
Managed Forest Land [07]	-	.32	.42	.31	1.52
Rec/Non Profit [08]	-	.11	.14	.10	.51
Farm [09]	-	.11	.14	.10	.51

Electoral Area Services - Elections 131	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	1	-	-	-	-	-	-
Tax Requisitions	14,052	14,052	67,787	16,237	16,237	16,237	68,817
Investment Income	7,149	-	-	-	-	-	-
Internal Recoveries	27	-	-	-	-	-	-
Other Revenue	-	-	18,000	-	-	-	18,000
Total Revenues	**21,229**	**14,052**	**85,787**	**16,237**	**16,237**	**16,237**	**86,817**
Expenses							
Administration	48	52	2,237	2,237	2,237	2,237	2,237
Wages and Benefits	-	-	88,833	-	-	-	90,609
Operating	92	30,000	64,043	-	-	30,000	34,043
Total Expenses	**140**	**30,052**	**155,113**	**2,237**	**2,237**	**32,237**	**126,889**
Other							
Transfer to/(from) Reserves	21,089	(16,000)	(69,326)	14,000	14,000	(16,000)	(40,072)
Total Other	**21,089**	**(16,000)**	**(69,326)**	**14,000**	**14,000**	**(16,000)**	**(40,072)**
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Investment Income	7,319	-	-	-	-	-	-
Internal Recoveries	107,100	107,004	105,793	113,479	113,479	113,479	113,479
Total Revenues	**114,419**	**107,004**	**105,793**	**113,479**	**113,479**	**113,479**	**113,479**
Expenses							
Wages and Benefits	86,575	96,624	95,413	103,099	103,099	103,099	103,099
Operating	3,447	10,380	10,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	**90,022**	**107,004**	**105,793**	**113,479**	**113,479**	**113,479**	**113,479**
Other							
Transfer to/(from) Reserves	24,400	-	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	**24,400**	**-**	**-**	**-**	**-**	**-**	**-**
Corporate Sustainability Services (Surplus)/Deficit:	**3**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	27,097	24,868	31,955	37,006	33,216	(3,790)	(10.24%)	14.92%
Area B - Halfmoon Bay	22,688	21,236	26,470	31,889	28,298	(3,591)	(11.26%)	12.71%
Area D - Roberts Creek	17,138	16,156	20,133	23,716	21,420	(2,296)	(9.68%)	9.62%
Area E - Elphinstone	13,167	12,551	15,513	18,905	17,190	(1,715)	(9.07%)	7.72%
Area F - West Howe Sound	22,010	20,077	25,913	31,496	28,728	(2,768)	(8.79%)	12.91%
Member Municipalities								
District of Sechelt	47,740	46,983	56,851	67,550	60,552	(6,998)	(10.36%)	27.20%
Town of Gibsons	21,040	20,421	25,446	31,380	28,566	(2,814)	(8.97%)	12.83%
shíshálh Nation Government District	3,422	3,079	3,946	4,849	4,615	(234)	(4.83%)	2.07%
Net Taxes Levied	**174,302**	**165,370**	**206,227**	**246,792**	**222,586**	**(24,206)**	**(9.81%)**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	.85	.72	.90	1.06	.97
Utilities [02]	2.96	2.52	3.15	3.69	3.38
Major Industry [04]	2.88	2.45	3.06	3.59	3.28
Light Industry [05]	2.88	2.45	3.06	3.59	3.28
Business and Other [06]	2.07	1.77	2.21	2.59	2.36
Managed Forest Land [07]	2.54	2.16	2.70	3.17	2.90
Rec/Non Profit [08]	.85	.72	.90	1.06	.97
Farm [09]	.85	.72	.90	1.06	.96

Regional Sustainability Services 136	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	9	-	-	-	-	-	-
Tax Requisitions	246,792	246,792	222,586	235,839	235,839	235,839	235,839
Government Transfers	291,643	369,842	-	-	-	-	-
Investment Income	7,285	-	-	-	-	-	-
Internal Recoveries	212	-	-	-	-	-	-
Total Revenues	**545,941**	**616,634**	**222,586**	**235,839**	**235,839**	**235,839**	**235,839**
Expenses							
Administration	52,620	52,620	28,871	28,871	28,871	28,871	28,871
Wages and Benefits	185,009	224,054	181,080	194,333	194,333	194,333	194,333
Operating	266,429	356,096	27,635	12,635	12,635	12,635	12,635
Total Expenses	**504,058**	**632,770**	**237,586**	**235,839**	**235,839**	**235,839**	**235,839**
Other							
Transfer to/(from) Reserves	41,883	(16,136)	(15,000)	-	-	-	-
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Total Other	**41,883**	**(16,136)**	**(15,000)**	**-**	**-**	**-**	**-**
Regional Sustainability Services (Surplus)/Deficit:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	2025	2025	2026	2027	2028	2029	2030
Revenues							
Member Municipality Debt	1,668,310	1,528,200	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Total Revenues	**1,668,310**	**1,528,200**	**1,534,305**	**1,528,817**	**1,489,134**	**1,489,133**	**1,418,205**
Expenses							
Debt Charges Member Municipalities	1,668,308	1,528,200	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Total Expenses	**1,668,308**	**1,528,200**	**1,534,305**	**1,528,817**	**1,489,134**	**1,489,133**	**1,418,205**
Member Municipality Debt (Surplus)/Deficit:	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**

150 Feasibility Studies - Regional

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour		(6,514)	18					14.92%
Area B - Halfmoon Bay		(5,563)	15					12.71%
Area D - Roberts Creek		(4,232)	11					9.62%
Area E - Elphinstone		(3,288)	9					7.72%
Area F - West Howe Sound		(5,259)	14					12.91%
Member Municipalities								
District of Sechelt		(12,307)	31					27.20%
Town of Gibsons		(5,350)	14					12.83%
shíshálh Nation Government District		(806)	2					2.07%
Net Taxes Levied		**(43,320)**	**113**					**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	-	(.19)	-	-	-
Utilities [02]	-	(.66)	-	-	-
Major Industry [04]	-	(.64)	-	-	-
Light Industry [05]	-	(.64)	-	-	-
Business and Other [06]	-	(.46)	-	-	-
Managed Forest Land [07]	-	(.57)	-	-	-
Rec/Non Profit [08]	-	(.19)	-	-	-
Farm [09]	-	(.19)	-	-	-

Feasibility Studies - Regional	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
150	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenses							
Administration	-	-	-	-	-	-	-
Wages and Benefits	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-
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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour				38,726	1,891	(36,835)	(95.12%)	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**	**1,891**	**(36,835)**	**(95.12%)**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	-	-	-	1.10	.05
Utilities [02]	-	-	-	3.87	.19
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	3.76	.19
Business and Other [06]	-	-	-	2.71	.13
Managed Forest Land [07]	-	-	-	3.31	.16
Rec/Non Profit [08]	-	-	-	1.10	.05
Farm [09]	-	-	-	1.10	.05

Feasibility Studies - Area A 151	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	38,725	38,726	1,891	1,980	1,980	1,980	1,980
Investment Income	170	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
Other Revenue	-	30,000	30,000	-	-	-	-
Total Revenues	**38,928**	**68,726**	**31,891**	**1,980**	**1,980**	**1,980**	**1,980**
Expenses							
Administration	1,224	1,226	1,980	1,980	1,980	1,980	1,980
Wages and Benefits	1,058	14,217	12,855	-	-	-	-
Operating	3,491	53,283	50,212	-	-	-	-
Total Expenses	**5,773**	**68,726**	**65,047**	**1,980**	**1,980**	**1,980**	**1,980**
Other							
Transfer to/(from) Appropriated Surplus	33,067	-	(33,067)	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	(89)	-	-	-	-
Total Other	**33,067**	**-**	**(33,156)**	**-**	**-**	**-**	**-**
Feasibility Studies - Area A (Surplus)/Deficit:	**(88)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	3,121	(84,320)	(96.43%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied		**9,679**	**591**	**87,441**	**3,121**	**(84,320)**	**(96.43%)**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	-	.35	.02	2.93	.10
Utilities [02]	-	1.22	.07	10.26	.37
Major Industry [04]	-	1.18	.07	9.96	.36
Light Industry [05]	-	1.18	.07	9.96	.36
Business and Other [06]	-	.85	.05	7.18	.26
Managed Forest Land [07]	-	1.04	.06	8.79	.31
Rec/Non Profit [08]	-	.35	.02	2.93	.10
Farm [09]	-	.35	.02	2.93	.10

Feasibility Studies - Area F 155	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	87,436	87,441	3,121	3,316	3,316	3,316	3,316
Investment Income	366	-	-	-	-	-	-
Internal Recoveries	50	-	-	-	-	-	-
Other Revenue	743	1,574	832	-	-	-	-
Total Revenues	**88,595**	**89,015**	**3,953**	**3,316**	**3,316**	**3,316**	**3,316**
Expenses							
Administration	1,740	1,737	3,316	3,316	3,316	3,316	3,316
Wages and Benefits	331	34,465	40,674	-	-	-	-
Operating	10,489	43,984	32,684	-	-	-	-
Total Expenses	**12,560**	**80,186**	**76,674**	**3,316**	**3,316**	**3,316**	**3,316**
Other							
Transfer to/(from) Reserves	55,115	(2,500)	(57,500)	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	(19,375)	-	-	-	-	-
Prior Year (Surplus)/Deficit	5,704	30,704	(15,221)	-	-	-	-
Total Other	**60,819**	**8,829**	**(72,721)**	**-**	**-**	**-**	**-**
Feasibility Studies - Area F (Surplus)/Deficit:	**(15,216)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	90,069	118,047	134,443	141,130	147,221	6,091	4.32%	24.89%
Area B - Halfmoon Bay	75,412	100,804	111,367	121,616	125,423	3,807	3.13%	21.20%
Area D - Roberts Creek	56,964	76,689	84,705	90,448	94,938	4,490	4.96%	16.05%
Area E - Elphinstone	43,766	59,577	65,267	72,099	76,192	4,093	5.68%	12.88%
Area F - West Howe Sound	73,161	95,301	109,021	120,116	127,330	7,214	6.01%	21.52%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	11,376	14,614	16,602	18,493	20,455	1,962	10.61%	3.46%
Net Taxes Levied	**350,748**	**465,032**	**521,404**	**563,902**	**591,559**	**27,657**	**4.90%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	2.81	3.42	3.79	4.03	4.28
Utilities [02]	9.85	11.97	13.26	14.09	14.97
Major Industry [04]	9.57	11.63	12.88	13.69	14.54
Light Industry [05]	9.57	11.63	12.88	13.69	14.54
Business and Other [06]	6.89	8.38	9.28	9.86	10.48
Managed Forest Land [07]	8.44	10.26	11.36	12.08	12.83
Rec/Non Profit [08]	2.81	3.42	3.79	4.03	4.28
Farm [09]	2.81	3.42	3.79	4.03	4.28

Bylaw Enforcement 200	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	36	-	-	-	-	-	-
Tax Requisitions	563,904	563,902	591,559	600,616	600,705	600,796	600,889
User Fees & Service Charges	2,160	513	513	513	513	513	513
Investment Income	16,394	-	-	-	-	-	-
Internal Recoveries	432	-	-	-	-	-	-
Total Revenues	**582,926**	**564,415**	**592,072**	**601,129**	**601,218**	**601,309**	**601,402**
Expenses							
Administration	84,072	84,075	89,990	89,990	89,990	89,990	89,990
Wages and Benefits	430,420	426,686	448,542	457,512	457,512	457,512	457,512
Operating	39,185	89,154	89,040	54,127	54,216	54,307	54,400
Amortization of Tangible Capital Assets	6,444	6,439	6,439	6,439	6,439	6,439	6,439
Total Expenses	**560,121**	**606,354**	**634,011**	**608,068**	**608,157**	**608,248**	**608,341**
Other							
Transfer to/(from) Reserves	28,107	(35,000)	(35,000)	-	-	-	-
Transfer to/(from) Other Funds	1,138	(500)	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	(6,444)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)
Total Other	**22,801**	**(41,939)**	**(41,939)**	**(6,939)**	**(6,939)**	**(6,939)**	**(6,939)**
Bylaw Enforcement (Surplus)/Deficit:	**(4)**	**-**	**-**	**-**	**-**	**-**	**-**

204 Halfmoon Bay Smoke Control

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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: $0.020/$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay				1,250	2,282	1,032	82.56%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied				**1,250**	**2,282**	**1,032**	**82.56%**	**100.00%**
Limit by law	51,831	51,831	51,307	52,449	50,291			

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

	2022	2023	2024	2025	2026
Residential [01]	-	-	-	.04	.08
Utilities [02]	-	-	-	.14	.27
Major Industry [04]	-	-	-	.14	.26
Light Industry [05]	-	-	-	.14	.26
Business and Other [06]	-	-	-	.10	.19
Managed Forest Land [07]	-	-	-	.12	.23
Rec/Non Profit [08]	-	-	-	.04	.08
Farm [09]	-	-	-	.04	.08

Halfmoon Bay Smoke Control 204	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	1,248	1,250	2,282	1,454	1,454	1,454	1,454
Investment Income	5	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**1,253**	**1,250**	**2,282**	**1,454**	**1,454**	**1,454**	**1,454**
Expenses							
Administration	156	161	312	312	312	312	312
Wages and Benefits	(11)	1,089	1,120	1,142	1,142	1,142	1,142
Operating	4	-	-	-	-	-	-
Total Expenses	**149**	**1,250**	**1,432**	**1,454**	**1,454**	**1,454**	**1,454**
Other							
Transfer to/(from) Reserves	-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	1,952	-	850	-	-	-	-
Total Other	**1,952**	**-**	**850**	**-**	**-**	**-**	**-**
Halfmoon Bay Smoke Control (Surplus)/Deficit:	**848**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	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								
shíshálh Nation Government District								
Net Taxes Levied								100.00%
Limit by law	43,921	43,921	43,804	44,025	43,456			

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

	2022	2023	2024	2025	2026
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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
206	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	604	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**604**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses							
Administration	156	161	157	157	157	157	157
Wages and Benefits	-	1,089	1,120	1,142	1,142	1,142	1,142
Operating	4	-	-	-	-	-	-
Total Expenses	**160**	**1,250**	**1,277**	**1,299**	**1,299**	**1,299**	**1,299**
Other							
Transfer to/(from) Reserves	443	(1,250)	(1,277)	(1,299)	(1,299)	(1,299)	(1,299)
Total Other	**443**	**(1,250)**	**(1,277)**	**(1,299)**	**(1,299)**	**(1,299)**	**(1,299)**
Roberts Creek Smoke Control (Surplus)/Deficit:	**(1)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	446,526	451,654	504,705	626,846	725,329	98,483	15.71%	30.04%
Area F - West Howe Sound	312,934	314,164	359,975	438,909	477,221	38,312	8.73%	19.76%
Member Municipalities								
District of Sechelt								
Town of Gibsons	713,779	736,257	829,979	1,045,930	1,211,955	166,025	15.87%	50.19%
shíshálh Nation Government District								
Net Taxes Levied	**1,473,239**	**1,502,075**	**1,694,660**	**2,111,685**	**2,414,505**	**302,820**	**14.34%**	**100.00%**
Limit by law	2,701,357	3,034,204	3,019,058	3,113,516	3,055,454			

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

	2022	2023	2024	2025	2026
Residential [01]	28.72	25.98	29.36	35.18	40.94
Utilities [02]	100.52	90.93	102.76	123.14	143.29
Major Industry [04]	-	-	-	-	-
Light Industry [05]	97.65	88.33	99.82	119.62	139.20
Business and Other [06]	70.37	63.65	71.93	86.20	100.31
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	28.72	25.98	29.36	35.18	40.94
Farm [09]	28.72	25.98	29.36	35.17	40.93

Gibsons & District Fire Protection

210	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	2,111,688	2,111,685	2,414,505	2,396,349	2,347,596	2,355,131	2,362,816
Investment Income	157,718	-	-	-	-	4,217	8,575
Internal Recoveries	1,351	-	-	-	-	-	-
Other Revenue	19,978	-	-	-	-	-	-
Total Revenues	**2,290,735**	**2,111,685**	**2,414,505**	**2,396,349**	**2,347,596**	**2,359,348**	**2,371,391**
Expenses							
Administration	140,820	140,819	158,958	158,958	158,958	158,958	158,958
Wages and Benefits	775,830	888,992	976,584	996,016	996,016	996,016	996,016
Operating	604,516	618,068	850,048	815,893	815,893	815,893	815,893
Debt Charges - Interest	5,949	13,304	17,149	47,625	58,369	58,369	58,369
Amortization of Tangible Capital Assets	207,451	209,870	194,099	194,099	194,099	194,099	194,099
Total Expenses	**1,734,566**	**1,871,053**	**2,196,838**	**2,212,591**	**2,223,335**	**2,223,335**	**2,223,335**
Other							
Capital Expenditures	171,887	3,376,882	3,185,230	39,500	105,600	58,500	93,400
Proceeds from Long Term Debt	(164,582)	(1,467,690)	(1,301,984)	-	-	-	-
Debt Principal Repayment	75,867	74,667	79,005	55,795	125,881	130,098	134,456
Transfer to/(from) Reserves	419,888	(1,000,298)	(838,710)	282,562	86,879	141,514	114,299
Transfer to/(from) Appropriated Surplus	69,047	(694,100)	(679,435)	-	-	-	-
Transfer to/(from) Other Funds	163,988	132,772	(32,340)	-	-	-	-
Prior Year (Surplus)/Deficit	27,515	28,269	-	-	-	-	-
Unfunded Amortization	(207,451)	(209,870)	(194,099)	(194,099)	(194,099)	(194,099)	(194,099)
Total Other	**556,159**	**240,632**	**217,667**	**183,758**	**124,261**	**136,013**	**148,056**
Gibsons & District Fire Protection (Surplus)/Deficit:	**(10)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Gibsons & District Fire Protection 210		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1251	GVFD-Emergency Generator	-	142,368	142,368	-	-	-	-
CP1331	Pumper Apparatus Replacement	594	1,534,920	1,534,320	-	-	-	-
CP1332	Capital Renewal (GDVFD)	156,628	1,005,492	829,104	-	-	-	-
CP1421	Rescue Apparatus	-	661,104	661,104	-	-	-	-
CP1435	HVAC Heat Pump	14,665	33,000	18,336	-	-	-	-
Capital Projects Total:		**171,887**	**3,376,884**	**3,185,232**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	707,786	788,256	853,549	1,044,962	1,174,800	129,838	12.43%	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	**707,786**	**788,256**	**853,549**	**1,044,962**	**1,174,800**	**129,838**	**12.43%**	**100.00%**
Limit by law	3,253,577	3,253,577	3,247,268	3,265,388	3,222,237			

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

	2022	2023	2024	2025	2026
Residential [01]	35.82	36.02	39.08	47.58	54.20
Utilities [02]	125.36	126.09	136.79	166.53	189.71
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	87.75	88.26	95.75	116.57	132.80
Managed Forest Land [07]	107.45	108.07	117.25	142.74	162.61
Rec/Non Profit [08]	35.82	36.02	39.08	47.58	54.20
Farm [09]	35.82	36.02	39.07	47.58	54.20

Roberts Creek Fire Protection 212	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	1,044,960	1,044,962	1,174,800	1,174,626	1,152,820	1,157,016	1,161,295
Government Transfers	148	4,440	-	-	-	-	-
Investment Income	42,107	-	-	-	-	-	-
Internal Recoveries	4,824	-	-	-	-	-	-
Other Revenue	45,488	-	-	-	-	-	-
Total Revenues	**1,137,527**	**1,049,402**	**1,174,800**	**1,174,626**	**1,152,820**	**1,157,016**	**1,161,295**
Expenses							
Administration	69,780	69,777	80,354	80,354	80,354	80,354	80,354
Wages and Benefits	329,501	349,485	383,652	391,302	391,302	391,302	391,302
Operating	383,006	417,945	471,388	471,388	471,388	471,388	471,388
Debt Charges - Interest	2,745	3,301	1,297	159	-	-	-
Amortization of Tangible Capital Assets	132,234	117,533	118,436	118,436	118,436	118,436	118,436
Total Expenses	**917,266**	**958,041**	**1,055,127**	**1,061,639**	**1,061,480**	**1,061,480**	**1,061,480**
Other							
Capital Expenditures	201,000	242,665	212,349	29,600	1,039,800	36,700	40,000
Proceeds from Long Term Debt	-	-	-	-	(926,700)	-	-
Debt Principal Repayment	35,031	34,476	36,479	25,760	-	-	-
Transfer to/(from) Reserves	36,459	(103,034)	(10,719)	176,063	96,676	177,272	178,251
Transfer to/(from) Appropriated Surplus	45,236	-	-	-	-	-	-
Transfer to/(from) Other Funds	(3,496)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	34,787	34,787	-	-	-	-	-
Unfunded Amortization	(132,234)	(117,533)	(118,436)	(118,436)	(118,436)	(118,436)	(118,436)
Total Other	**216,783**	**91,361**	**119,673**	**112,987**	**91,340**	**95,536**	**99,815**
Roberts Creek Fire Protection (Surplus)/Deficit:	**(3,478)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Roberts Creek Fire Protection 212		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1333	Capital Renewal (RCVFD)	201,000	242,664	182,352	-	-	-	-
CP1473	Supply Hose	-	-	30,000	-	-	-	-
Capital Projects Total:		**201,000**	**242,664**	**212,352**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	981,823	825,448	901,097	1,088,011	1,210,580	122,569	11.27%	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	**981,823**	**825,448**	**901,097**	**1,088,011**	**1,210,580**	**122,569**	**11.27%**	**100.00%**
Limit by law	1,730,846	1,730,846	1,702,777	1,738,802	1,655,571			

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

	2022	2023	2024	2025	2026
Residential [01]	48.34	36.58	40.54	47.89	55.82
Utilities [02]	169.18	128.04	141.89	167.60	195.38
Major Industry [04]	-	-	-	-	-
Light Industry [05]	164.34	124.38	137.84	162.82	189.80
Business and Other [06]	118.42	89.63	99.32	117.32	136.77
Managed Forest Land [07]	145.01	109.75	121.62	143.66	167.47
Rec/Non Profit [08]	48.34	36.58	40.54	47.89	55.82
Farm [09]	48.29	36.55	40.50	47.84	55.66

Halfmoon Bay Fire Protection 216	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	1,088,016	1,088,011	1,210,580	1,192,824	1,147,711	1,133,936	1,138,351
User Fees & Service Charges	250	-	-	-	-	-	-
Investment Income	67,544	-	-	-	-	1,748	3,554
Internal Recoveries	646	-	-	-	-	-	-
Total Revenues	**1,156,456**	**1,088,011**	**1,210,580**	**1,192,824**	**1,147,711**	**1,135,684**	**1,141,905**
Expenses							
Administration	90,048	90,045	83,855	83,855	83,855	83,855	83,855
Wages and Benefits	302,381	385,438	377,914	371,339	371,339	371,339	371,339
Operating	300,049	583,511	715,715	458,015	458,015	458,015	458,015
Debt Charges - Interest	6,508	19,451	25,005	13,422	24,326	24,188	24,188
Amortization of Tangible Capital Assets	102,905	102,499	100,311	100,311	100,311	100,311	100,311
Total Expenses	**801,891**	**1,180,944**	**1,302,800**	**1,026,942**	**1,037,846**	**1,037,708**	**1,037,708**
Other							
Capital Expenditures	391,702	821,400	432,362	924,900	129,400	212,900	-
Proceeds from Long Term Debt	(169,590)	(614,373)	(438,156)	(823,300)	-	-	-
Debt Principal Repayment	68,590	67,262	71,598	66,131	70,130	53,913	55,719
Transfer to/(from) Reserves	351,084	(255,896)	(233,207)	98,462	10,646	(68,526)	148,789
Transfer to/(from) Appropriated Surplus	6,627	-	-	-	-	-	-
Transfer to/(from) Other Funds	(190,948)	(8,827)	175,494	-	-	-	-
Unfunded Amortization	(102,905)	(102,499)	(100,311)	(100,311)	(100,311)	(100,311)	(100,311)
Total Other	**354,560**	**(92,933)**	**(92,220)**	**165,882**	**109,865**	**97,976**	**104,197**
Halfmoon Bay Fire Protection (Surplus)/Deficit:	**(5)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Halfmoon Bay Fire Protection 216		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1335	Capital Renewal (HBVFD)	16,069	180,204	169,704	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	360,538	623,196	262,668	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	15,095	18,000	-	-	-	-	-
Capital Projects Total:		**391,702**	**821,400**	**432,372**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	224,320	222,712	241,359	276,402	300,249	23,847	8.63%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**224,320**	**222,712**	**241,359**	**276,402**	**300,249**	**23,847**	**8.63%**	**100.00%**
Limit by law	402,371	402,371	404,483	421,589	418,978			

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

	2022	2023	2024	2025	2026
Residential [01]	78.31	74.05	79.61	87.37	95.33
Utilities [02]	274.09	259.17	278.62	305.81	333.65
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	191.86	181.42	195.03	214.06	233.56
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	78.31	74.05	79.61	87.37	95.33
Farm [09]	-	-	-	-	-

Egmont Fire Protection	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	276,408	276,402	300,249	301,641	301,641	301,641	301,641
Government Transfers	12,972	21,207	-	-	-	-	-
Investment Income	23,819	3,445	3,717	-	-	-	-
Gain on Disposal of Tangible Assets	37,500	-	-	-	-	-	-
Internal Recoveries	196	-	-	-	-	-	-
Other Revenue	3,212	-	-	-	-	-	-
Total Revenues	**354,107**	**301,054**	**303,966**	**301,641**	**301,641**	**301,641**	**301,641**
Expenses							
Administration	29,640	29,634	28,081	28,081	28,081	28,081	28,081
Wages and Benefits	92,887	113,633	110,138	112,329	112,329	112,329	112,329
Operating	112,409	126,103	131,231	131,231	131,231	131,231	131,231
Debt Charges - Interest	4,884	4,880	2,440	-	-	-	-
Amortization of Tangible Capital Assets	28,092	14,414	14,414	14,414	14,414	14,414	14,414
Total Expenses	**267,912**	**288,664**	**286,304**	**286,055**	**286,055**	**286,055**	**286,055**
Other							
Capital Expenditures	80,973	109,100	-	87,700	23,400	259,000	94,900
Proceeds from Sale of TCA	(37,500)	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	(87,700)	-	(118,800)	(94,900)
Debt Principal Repayment	6,804	6,804	7,076	-	-	-	-
Transfer to/(from) Reserves	26,463	(89,100)	25,000	30,000	6,600	(110,200)	30,000
Transfer to/(from) Other Funds	52	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	37,500	-	-	-	-	-	-
Unfunded Amortization	(28,092)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other	**86,200**	**12,390**	**17,662**	**15,586**	**15,586**	**15,586**	**15,586**
Egmont Fire Protection (Surplus)/Deficit:	**5**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Egmont Fire Protection 218		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1418	Capital Renewal (EDVFD)	80,973	109,104	-	-	-	-	-
Capital Projects Total:		**80,973**	**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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	69,617	64,608	74,442	79,608	85,884	6,276	7.88%	14.92%
Area B - Halfmoon Bay	58,289	55,171	61,665	68,600	73,168	4,568	6.66%	12.71%
Area D - Roberts Creek	44,029	41,973	46,902	51,019	55,384	4,365	8.56%	9.62%
Area E - Elphinstone	33,828	32,607	36,139	40,669	44,448	3,779	9.29%	7.72%
Area F - West Howe Sound	56,548	52,159	60,366	67,754	74,280	6,526	9.63%	12.91%
Member Municipalities								
District of Sechelt	122,651	122,061	132,439	145,314	156,566	11,252	7.74%	27.20%
Town of Gibsons	54,056	53,055	59,280	67,504	73,862	6,358	9.42%	12.83%
shíshálh Nation Government District	8,793	7,998	9,193	10,431	11,933	1,502	14.40%	2.07%
Net Taxes Levied	**447,811**	**429,633**	**480,425**	**530,900**	**575,525**	**44,625**	**8.41%**	**100.00%**
Limit by law	1,460,722	1,460,722	1,451,642	1,472,067	1,447,133			

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

	2022	2023	2024	2025	2026
Residential [01]	2.18	1.87	2.10	2.27	2.50
Utilities [02]	7.61	6.55	7.34	7.95	8.73
Major Industry [04]	7.40	6.37	7.13	7.72	8.48
Light Industry [05]	7.40	6.37	7.13	7.72	8.48
Business and Other [06]	5.33	4.59	5.14	5.56	6.11
Managed Forest Land [07]	6.53	5.62	6.29	6.81	7.49
Rec/Non Profit [08]	2.18	1.87	2.10	2.27	2.50
Farm [09]	2.17	1.87	2.10	2.27	2.50

Emergency Telephone - 911	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	20	-	-	-	-	-	-
Tax Requisitions	530,904	530,900	575,525	658,400	658,400	658,400	658,400
Government Transfers	8,583	55,735	49,195	-	-	-	-
User Fees & Service Charges	5,400	-	-	-	-	-	-
Investment Income	56,991	-	-	-	-	-	-
Internal Recoveries	315	-	-	-	-	-	-
Other Revenue	15,125	5,400	5,400	5,400	5,400	5,400	5,400
Total Revenues	**617,338**	**592,035**	**630,120**	**663,800**	**663,800**	**663,800**	**663,800**
Expenses							
Administration	32,076	32,071	31,315	31,315	31,315	31,315	31,315
Wages and Benefits	18,233	32,221	43,126	22,392	22,392	22,392	22,392
Operating	333,960	363,745	397,140	354,076	354,076	354,076	354,076
Debt Charges - Interest	-	9,721	6,332	16,494	12,788	8,896	4,930
Amortization of Tangible Capital Assets	7,548	7,543	7,543	7,543	7,543	7,543	7,543
Total Expenses	**391,817**	**445,301**	**485,456**	**431,820**	**428,114**	**424,222**	**420,256**
Other							
Capital Expenditures	4,210	1,363,515	1,709,306	-	-	-	-
Proceeds from Long Term Debt	-	(734,830)	(680,632)	-	-	-	-
Debt Principal Repayment	-	44,477	42,407	129,723	133,429	137,321	141,287
Transfer to/(from) Reserves	174,667	(518,885)	(864,676)	109,800	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus	54,198	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	-	(54,198)	-	-	-	-
Unfunded Amortization	(7,548)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)
Total Other	**225,527**	**146,734**	**144,664**	**231,980**	**235,686**	**239,578**	**243,544**
Emergency Telephone - 911 (Surplus)/Deficit:	**6**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Emergency Telephone - 911 220		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1006	Chapman Creek Radio Tower	4,210	514,272	510,060	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	-	38,424	38,424	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	-	60,828	60,828	-	-	-	-
CP1449	911 Radio Upgrade	-	750,000	1,100,004	-	-	-	-
Capital Projects Total:		**4,210**	**1,363,524**	**1,709,316**				

222 Sunshine Coast Emergency Planning

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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: $0.100/$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	62,206	71,595	94,379	96,424	100,610	4,186	4.34%	14.92%
Area B - Halfmoon Bay	52,083	61,137	78,180	83,091	85,714	2,623	3.16%	12.71%
Area D - Roberts Creek	39,342	46,512	59,463	61,796	64,880	3,084	4.99%	9.62%
Area E - Elphinstone	30,227	36,133	45,817	49,260	52,069	2,809	5.70%	7.72%
Area F - West Howe Sound	50,528	57,800	76,533	82,066	87,016	4,950	6.03%	12.91%
Member Municipalities								
District of Sechelt	109,595	135,261	167,908	176,010	183,411	7,401	4.20%	27.20%
Town of Gibsons	48,301	58,793	75,156	81,764	86,526	4,762	5.82%	12.83%
shíshálh Nation Government District	7,857	8,863	11,655	12,635	13,979	1,344	10.64%	2.07%
Net Taxes Levied	**400,140**	**476,095**	**609,092**	**643,045**	**674,205**	**31,160**	**4.85%**	**100.00%**
Limit by law	2,086,746	2,086,746	2,073,774	2,102,953	2,067,332			

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

	2022	2023	2024	2025	2026
Residential [01]	1.94	2.07	2.66	2.75	2.92
Utilities [02]	6.80	7.26	9.31	9.63	10.23
Major Industry [04]	6.61	7.05	9.04	9.35	9.94
Light Industry [05]	6.61	7.05	9.04	9.35	9.94
Business and Other [06]	4.76	5.08	6.51	6.74	7.16
Managed Forest Land [07]	5.83	6.22	7.98	8.25	8.77
Rec/Non Profit [08]	1.94	2.07	2.66	2.75	2.92
Farm [09]	1.94	2.07	2.66	2.75	2.92

Sunshine Coast Emergency Planning	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	26	-	-	-	-	-	-
Tax Requisitions	643,048	643,045	674,205	629,022	629,022	619,022	619,022
Government Transfers	528,748	1,034,274	1,056,346	-	-	-	-
Investment Income	14,913	-	-	-	-	-	-
Internal Recoveries	1,060	-	-	-	-	-	-
Other Revenue	1,536	-	128,400	-	-	-	-
Total Revenues	**1,189,331**	**1,677,319**	**1,858,951**	**629,022**	**629,022**	**619,022**	**619,022**
Expenses							
Administration	153,480	153,475	189,379	189,379	189,379	189,379	189,379
Wages and Benefits	677,644	843,458	730,588	338,901	338,901	338,901	338,901
Operating	225,752	637,212	836,474	75,742	75,742	65,742	65,742
Amortization of Tangible Capital Assets	12,060	11,281	10,298	10,298	10,298	10,298	10,298
Total Expenses	**1,068,936**	**1,645,426**	**1,766,739**	**614,320**	**614,320**	**604,320**	**604,320**
Other							
Capital Expenditures	43,742	58,674	138,510	-	-	-	-
Transfer to/(from) Reserves	88,712	(15,500)	(36,000)	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(12,060)	(11,281)	(10,298)	(10,298)	(10,298)	(10,298)	(10,298)
Total Other	**120,394**	**31,893**	**92,212**	**14,702**	**14,702**	**14,702**	**14,702**
Sunshine Coast Emergency Planning (Surplus)/Deficit:	**(1)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Sunshine Coast Emergency Planning 222		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1411	EOC Tower Equipment & Training	1,315	11,424	10,116	-	-	-	-
CP1413	2024-2026 Firesmart Community Funding & Supports (Capital)	42,427	47,256	-	-	-	-	-
CP1457	Type 3 Structure Protection Unit	-	-	128,400	-	-	-	-
Capital Projects Total:		**43,742**	**58,680**	**138,516**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	15,490	16,330	15,671	16,507	17,949	1,442	8.74%	31.14%
Area D - Roberts Creek	11,700	12,424	11,920	12,276	13,586	1,310	10.67%	23.57%
Area E - Elphinstone	8,989	9,651	9,184	9,786	10,904	1,118	11.42%	18.92%
Area F - West Howe Sound	10,164	10,639	10,545	11,278	12,273	995	8.82%	21.29%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	2,337	2,367	2,336	2,510	2,927	417	16.61%	5.08%
Net Taxes Levied	**48,680**	**51,411**	**49,656**	**52,357**	**57,640**	**5,283**	**10.09%**	**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

	2022	2023	2024	2025	2026
Residential [01]	.58	.55	.53	.55	.61
Utilities [02]	2.02	1.94	1.87	1.91	2.14
Major Industry [04]	1.97	1.88	1.81	1.86	2.08
Light Industry [05]	1.97	1.88	1.81	1.86	2.08
Business and Other [06]	1.42	1.36	1.31	1.34	1.50
Managed Forest Land [07]	1.73	1.66	1.60	1.64	1.84
Rec/Non Profit [08]	.58	.55	.53	.55	.61
Farm [09]	.58	.55	.53	.55	.61

Animal Control 290	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	5	-	-	-	-	-	-
Tax Requisitions	52,356	52,357	57,640	58,815	58,870	58,926	58,984
User Fees & Service Charges	26,604	32,488	32,488	32,488	32,488	32,488	32,488
Investment Income	13,219	-	-	-	-	-	-
Internal Recoveries	67	-	-	-	-	-	-
Total Revenues	**92,251**	**84,845**	**90,128**	**91,303**	**91,358**	**91,414**	**91,472**
Expenses							
Administration	10,212	10,216	10,849	10,849	10,849	10,849	10,849
Wages and Benefits	39,471	53,631	55,935	57,056	57,056	57,056	57,056
Operating	16,162	20,998	23,344	23,398	23,453	23,509	23,567
Amortization of Tangible Capital Assets	1,756	-	-	-	-	-	-
Total Expenses	**67,601**	**84,845**	**90,128**	**91,303**	**91,358**	**91,414**	**91,472**
Other							
Capital Expenditures	63,190	100,000	37,511	-	-	-	-
Transfer to/(from) Reserves	(36,807)	(100,000)	(37,511)	-	-	-	-
Transfer to/(from) Other Funds	19	-	-	-	-	-	-
Unfunded Amortization	(1,756)	-	-	-	-	-	-
Total Other	**24,646**	**-**	**-**	**-**	**-**	**-**	**-**
Animal Control (Surplus)/Deficit:	**(4)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Animal Control 290	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1397 Animal Control Vehicle	63,190	99,996	37,512	-	-	-	-
Capital Projects Total:	**63,190**	**99,996**	**37,512**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	256	275	330	268	129	(139)	(51.87%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**256**	**275**	**330**	**268**	**129**	**(139)**	**(51.87%)**	**100.00%**
Limit by law	15,979	15,979	16,114	16,259	16,699			

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

	2022	2023	2024	2025	2026
Residential [01]	.11	.12	.14	.11	.05
Utilities [02]	.40	.42	.50	.40	.19
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	.28	.29	.35	.28	.13
Managed Forest Land [07]	.34	.36	.43	.34	.16
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.11	.12	.14	.11	-

Keats Island Dog Control 291	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	264	268	129	2,812	2,812	2,812	2,812
User Fees & Service Charges	110	350	350	350	350	350	350
Investment Income	13	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	**389**	**618**	**479**	**3,162**	**3,162**	**3,162**	**3,162**
Expenses							
Administration	204	203	202	202	202	202	202
Wages and Benefits	-	1,584	1,628	1,660	1,660	1,660	1,660
Operating	8	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses	**212**	**3,087**	**3,130**	**3,162**	**3,162**	**3,162**	**3,162**
Other							
Prior Year (Surplus)/Deficit	(2,469)	(2,469)	(2,651)	-	-	-	-
Total Other	**(2,469)**	**(2,469)**	**(2,651)**	**-**	**-**	**-**	**-**
Keats Island Dog Control (Surplus)/Deficit:	**(2,646)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	471,275	512,294	617,317	670,688	763,123	92,435	13.78%	14.94%
Area D - Roberts Creek	355,987	389,742	469,528	498,803	577,637	78,834	15.80%	11.31%
Area E - Elphinstone	273,505	302,777	361,780	397,613	463,580	65,967	16.59%	9.08%
Area F - West Howe Sound	457,204	484,328	604,314	662,421	774,722	112,301	16.95%	15.17%
Member Municipalities								
District of Sechelt	991,663	1,133,410	1,325,822	1,420,709	1,632,940	212,231	14.94%	31.98%
Town of Gibsons	437,054	492,649	593,443	659,977	770,358	110,381	16.72%	15.08%
shíshálh Nation Government District	71,091	74,270	92,028	101,985	124,458	22,473	22.04%	2.44%
Net Taxes Levied	**3,057,778**	**3,389,470**	**4,064,231**	**4,412,196**	**5,106,818**	**694,622**	**15.74%**	**100.00%**
Limit by law	6,145,657	6,145,657	6,067,843	6,187,352	6,086,255			

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

	2022	2023	2024	2025	2026
Residential [01]	17.59	17.38	20.99	22.20	26.02
Utilities [02]	61.55	60.84	73.47	77.70	91.08
Major Industry [04]	59.79	59.11	71.37	75.48	88.48
Light Industry [05]	59.79	59.11	71.37	75.48	88.48
Business and Other [06]	43.09	42.59	51.43	54.39	63.76
Managed Forest Land [07]	52.76	52.15	62.98	66.60	78.07
Rec/Non Profit [08]	17.59	17.38	20.99	22.20	26.02
Farm [09]	17.59	17.38	20.99	22.20	26.02

Public Transit 310	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	201	-	-	-	-	-	-
Tax Requisitions	4,412,196	4,419,696	5,106,818	5,295,453	5,295,453	5,295,453	5,295,453
Government Transfers	2,207,468	2,940,265	3,447,326	3,539,078	3,539,078	3,539,078	3,539,078
User Fees & Service Charges	787,199	837,608	885,147	901,359	901,359	901,359	901,359
Investment Income	76,579	-	-	-	-	-	-
Internal Recoveries	10,386	-	-	-	-	-	-
Other Revenue	19,678	8,002	10,000	10,000	10,000	10,000	10,000
Total Revenues	**7,513,707**	**8,205,571**	**9,449,291**	**9,745,890**	**9,745,890**	**9,745,890**	**9,745,890**
Expenses							
Administration	730,344	730,349	757,552	757,552	757,552	757,552	757,552
Wages and Benefits	3,844,283	3,815,873	4,286,209	4,391,265	4,391,265	4,391,265	4,391,265
Operating	2,872,654	3,787,680	4,444,914	4,594,104	4,594,104	4,594,104	4,594,104
Amortization of Tangible Capital Assets	13,964	16,775	9,880	9,880	9,880	9,880	9,880
Total Expenses	**7,461,245**	**8,350,677**	**9,498,555**	**9,752,801**	**9,752,801**	**9,752,801**	**9,752,801**
Other							
Capital Expenditures	59,512	113,523	54,509	-	-	-	-
Transfer to/(from) Reserves	(4,231)	(327,839)	(171,512)	-	-	-	-
Transfer to/(from) Other Funds	11,136	85,985	77,619	2,969	2,969	2,969	2,969
Unfunded Amortization	(13,964)	(16,775)	(9,880)	(9,880)	(9,880)	(9,880)	(9,880)
Total Other	**52,453**	**(145,106)**	**(49,264)**	**(6,911)**	**(6,911)**	**(6,911)**	**(6,911)**
Public Transit (Surplus)/Deficit:	**(9)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Public Transit 310		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1273	Security Improvements [310]	-	5,604	5,604	-	-	-	-
CP1392	Transit Vehicle Replacement	51,428	65,004	-	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	8,085	42,924	34,836	-	-	-	-
CP1469	Transit and Fleet Building Heating and Cooling System	-	-	14,076	-	-	-	-
Capital Projects Total:		**59,513**	**113,532**	**54,516**				

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	-	-	-	-	-	-	-
Government Transfers	50	-	-	-	-	-	-
Investment Income	31,202	14,021	15,128	-	-	-	-
Internal Recoveries	2,316,025	2,379,897	2,416,601	2,419,915	2,424,215	2,392,032	2,392,032
Other Revenue	66,566	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues	**2,413,843**	**2,403,018**	**2,440,829**	**2,429,015**	**2,433,315**	**2,401,132**	**2,401,132**
Expenses							
Administration	83,400	83,394	82,287	82,287	82,287	82,287	82,287
Wages and Benefits	870,877	877,736	906,055	932,280	932,280	932,280	932,280
Operating	1,323,601	1,416,015	1,373,206	1,369,353	1,369,353	1,369,353	1,369,353
Debt Charges - Interest	23,981	24,834	13,400	3,463	1,989	1,030	552
Amortization of Tangible Capital Assets	49,176	48,528	49,173	49,173	49,173	49,173	49,173
Total Expenses	**2,351,035**	**2,450,507**	**2,424,121**	**2,436,556**	**2,435,082**	**2,434,123**	**2,433,645**
Other							
Capital Expenditures	8,301	33,883	172,514	-	-	-	-
Proceeds from Long Term Debt	-	-	(80,000)	-	-	-	-
Debt Principal Repayment	60,788	59,939	69,721	50,970	49,740	16,182	16,660
Transfer to/(from) Reserves	35,824	(108,899)	(108,814)	(4,669)	2,335	4,669	4,669
Transfer to/(from) Other Funds	(2,855)	26,621	30,754	(4,669)	(4,669)	(4,669)	(4,669)
Transfer to/(from) Accumulated Surplus	-	(20,000)	(18,294)	-	-	-	-
Prior Year (Surplus)/Deficit	9,935	9,495	-	-	-	-	-
Unfunded Amortization	(49,176)	(48,528)	(49,173)	(49,173)	(49,173)	(49,173)	(49,173)
Total Other	**62,817**	**(47,489)**	**16,708**	**(7,541)**	**(1,767)**	**(32,991)**	**(32,513)**
Fleet Maintenance (Surplus)/Deficit:	**9**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Fleet Maintenance 312		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1274	Security Improvements [312]	-	5,604	5,604	-	-	-	-
CP1437	Transit & Fleet Building Enhancements & Space Optimization	8,301	28,284	19,980	-	-	-	-
CP1470	Transit and Fleet Building Heating and Cooling System	-	-	6,936	-	-	-	-
CP1471	Electric 1/2 tonne Truck (Unit #335 Replacement)	-	-	80,004	-	-	-	-
CP1472	Fuel System & Pump Replacement	-	-	60,000	-	-	-	-
Capital Projects Total:		**8,301**	**33,888**	**172,524**				

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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	5,855	-	-	-	-	-	-
Internal Recoveries	432,965	577,283	601,137	605,719	605,719	605,719	605,719
Total Revenues	**438,820**	**577,283**	**601,137**	**605,719**	**605,719**	**605,719**	**605,719**
Expenses							
Administration	15,480	15,480	19,587	19,587	19,587	19,587	19,587
Wages and Benefits	365,716	498,819	518,185	525,308	525,308	525,308	525,308
Operating	43,677	60,484	60,865	60,824	60,824	60,824	60,824
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	5,124	5,127	5,127	5,127	5,127	5,127	5,127
Total Expenses	**429,997**	**579,910**	**603,764**	**610,846**	**610,846**	**610,846**	**610,846**
Other							
Capital Expenditures	-	17,600	17,600	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	12,932	(29,412)	(28,091)	-	-	-	-
Transfer to/(from) Other Funds	1,021	14,312	12,991	-	-	-	-
Unfunded Amortization	(5,124)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
Total Other	**8,829**	**(2,627)**	**(2,627)**	**(5,127)**	**(5,127)**	**(5,127)**	**(5,127)**
Building Maintenance Services (Surplus)/Deficit:	**6**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Building Maintenance Services 313		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1429	Covered Salt Storage Bin	-	17,604	17,604	-	-	-	-
Capital Projects Total:			**17,604**	**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.

Mason Road Works Yard	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315	2025	2025	2026	2027	2028	2029	2030
Revenues							
Government Transfers	-	9,963	-	-	-	-	-
Investment Income	249	-	-	-	-	-	-
Internal Recoveries	45,529	45,483	81,810	83,168	83,392	83,620	83,853
Total Revenues	**45,778**	**55,446**	**81,810**	**83,168**	**83,392**	**83,620**	**83,853**
Expenses							
Wages and Benefits	2,531	10,746	16,896	26,168	26,392	26,620	26,853
Operating	65,724	395,339	382,900	57,000	57,000	57,000	57,000
Total Expenses	**68,255**	**406,085**	**399,796**	**83,168**	**83,392**	**83,620**	**83,853**
Other							
Capital Expenditures	3,086	195,285	192,201	-	-	-	-
Transfer to/(from) Appropriated Surplus	(3,085)	(167,000)	(163,916)	-	-	-	-
Transfer to/(from) Other Funds	(29,351)	(369,661)	(330,135)	-	-	-	-
Prior Year (Surplus)/Deficit	(9,263)	(9,263)	(16,136)	-	-	-	-
Total Other	**(38,613)**	**(350,639)**	**(317,986)**	**-**	**-**	**-**	**-**
Mason Road Works Yard (Surplus)/Deficit:	**(16,136)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315		2025	2025	2026	2027	2028	2029	2030
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	3,086	195,288	192,204	-	-	-	-
Capital Projects Total:		**3,086**	**195,288**	**192,204**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	12,828	11,245	11,261	8,716	8,921	205	2.35%	25.78%
Area B - Halfmoon Bay	10,740	9,603	9,328	7,511	7,600	89	1.18%	21.96%
Area D - Roberts Creek	8,113	7,306	7,095	5,586	5,753	167	2.99%	16.62%
Area E - Elphinstone	6,233	5,675	5,467	4,453	4,617	164	3.68%	13.34%
Area F - West Howe Sound	10,420	9,079	9,132	7,419	7,716	297	4.00%	22.30%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**48,334**	**42,908**	**42,284**	**33,685**	**34,606**	**921**	**2.73%**	**100.00%**
Limit by law	3,037,669	3,037,669	3,063,983	3,101,183	3,040,881			

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

	2022	2023	2024	2025	2026
Residential [01]	.40	.33	.32	.25	.26
Utilities [02]	1.40	1.14	1.11	.87	.91
Major Industry [04]	1.36	1.11	1.08	.85	.88
Light Industry [05]	1.36	1.11	1.08	.85	.88
Business and Other [06]	.98	.80	.78	.61	.63
Managed Forest Land [07]	1.20	.98	.95	.75	.78
Rec/Non Profit [08]	.40	.33	.32	.25	.26
Farm [09]	.40	.33	.32	.25	.26

Regional Street Lighting 320	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	3	-	-	-	-	-	-
Tax Requisitions	33,684	34,185	34,606	45,046	45,046	45,046	45,046
Investment Income	196	-	-	-	-	-	-
Internal Recoveries	39	-	-	-	-	-	-
Total Revenues	**33,922**	**34,185**	**34,606**	**45,046**	**45,046**	**45,046**	**45,046**
Expenses							
Administration	2,976	2,979	2,918	2,918	2,918	2,918	2,918
Wages and Benefits	3,351	6,318	5,179	5,283	5,283	5,283	5,283
Operating	29,216	36,845	36,845	36,845	36,845	36,845	36,845
Total Expenses	**35,543**	**46,142**	**44,942**	**45,046**	**45,046**	**45,046**	**45,046**
Other							
Transfer to/(from) Other Funds	-	500	500	-	-	-	-
Prior Year (Surplus)/Deficit	(12,457)	(12,457)	(10,836)	-	-	-	-
Total Other	**(12,457)**	**(11,957)**	**(10,336)**	**-**	**-**	**-**	**-**
Regional Street Lighting (Surplus)/Deficit:	**(10,836)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	2,660	2,505	2,796	2,442	2,567	125	5.12%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**2,660**	**2,505**	**2,796**	**2,442**	**2,567**	**125**	**5.12%**	**100.00%**
Limit by law	13,678	13,678	14,090	14,632	13,653			

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

	2022	2023	2024	2025	2026
Residential [01]	2.22	1.83	1.98	1.67	1.88
Utilities [02]	7.75	6.40	6.94	5.84	6.57
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
322	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	2,448	2,442	2,567	2,528	2,528	2,528	2,528
Investment Income	11	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	**2,461**	**2,442**	**2,567**	**2,528**	**2,528**	**2,528**	**2,528**
Expenses							
Administration	132	131	127	127	127	127	127
Operating	2,457	2,401	2,401	2,401	2,401	2,401	2,401
Total Expenses	**2,589**	**2,532**	**2,528**	**2,528**	**2,528**	**2,528**	**2,528**
Other							
Prior Year (Surplus)/Deficit	(91)	(90)	39	-	-	-	-
Total Other	**(91)**	**(90)**	**39**	**-**	**-**	**-**	**-**
Langdale Street Lighting (Surplus)/Deficit:	**37**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	2,445	2,721	2,795	2,442	2,567	125	5.12%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**2,445**	**2,721**	**2,795**	**2,442**	**2,567**	**125**	**5.12%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	1.27	1.27	1.30	1.09	1.21
Utilities [02]	4.44	4.45	4.56	3.81	4.25
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	2,448	2,442	2,567	2,528	2,528	2,528	2,528
Investment Income	11	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	**2,461**	**2,442**	**2,567**	**2,528**	**2,528**	**2,528**	**2,528**
Expenses							
Administration	132	131	127	127	127	127	127
Operating	2,456	2,401	2,401	2,401	2,401	2,401	2,401
Total Expenses	**2,588**	**2,532**	**2,528**	**2,528**	**2,528**	**2,528**	**2,528**
Other							
Prior Year (Surplus)/Deficit	(89)	(90)	39	-	-	-	-
Total Other	**(89)**	**(90)**	**39**	**-**	**-**	**-**	**-**
Granthams Street Lighting (Surplus)/Deficit:	**38**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	489	544	559	489	513	24	4.91%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**489**	**544**	**559**	**489**	**513**	**24**	**4.91%**	**100.00%**
Limit by law	17,984	17,984	18,552	19,474	19,925			

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

	2022	2023	2024	2025	2026
Residential [01]	.36	.36	.36	.30	.30
Utilities [02]	1.28	1.25	1.25	1.04	1.06
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.24	1.21	1.21	1.01	1.03
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
326	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	492	489	513	506	506	506	506
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**494**	**489**	**513**	**506**	**506**	**506**	**506**
Expenses							
Administration	24	26	25	25	25	25	25
Operating	490	481	481	481	481	481	481
Total Expenses	**514**	**507**	**506**	**506**	**506**	**506**	**506**
Other							
Prior Year (Surplus)/Deficit	(19)	(18)	7	-	-	-	-
Total Other	**(19)**	**(18)**	**7**	**-**	**-**	**-**	**-**
Veterans Street Lighting (Surplus)/Deficit:	**1**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios
Electoral Areas						$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	244	273	280	235	254	19	8.09%	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	**244**	**273**	**280**	**235**	**254**	**19**	**8.09%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	4.22	4.24	4.40	3.54	4.11
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	240	235	254	254	254	254	254
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**241**	**235**	**254**	**254**	**254**	**254**	**254**
Expenses							
Administration	12	13	13	13	13	13	13
Operating	242	241	241	241	241	241	241
Total Expenses	**254**	**254**	**254**	**254**	**254**	**254**	**254**
Other							
Prior Year (Surplus)/Deficit	(19)	(19)	-	-	-	-	-
Total Other	**(19)**	**(19)**	**-**	**-**	**-**	**-**	**-**
Spruce Street Lighting (Surplus)/Deficit:	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	(535)	2,521	2,019	1,731	1,821	90	5.20%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**(535)**	**2,521**	**2,019**	**1,731**	**1,821**	**90**	**5.20%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	(.89)	3.79	3.24	2.76	2.91
Utilities [02]	(3.12)	13.28	11.34	9.65	10.18
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
330	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	1,728	1,731	1,821	2,047	2,047	2,047	2,047
Investment Income	9	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	**1,739**	**1,731**	**1,821**	**2,047**	**2,047**	**2,047**	**2,047**
Expenses							
Administration	108	106	103	103	103	103	103
Operating	1,728	1,944	1,944	1,944	1,944	1,944	1,944
Total Expenses	**1,836**	**2,050**	**2,047**	**2,047**	**2,047**	**2,047**	**2,047**
Other							
Prior Year (Surplus)/Deficit	(319)	(319)	(226)	-	-	-	-
Total Other	**(319)**	**(319)**	**(226)**	**-**	**-**	**-**	**-**
Woodcreek Street Lighting (Surplus)/Deficit:	**(222)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	1,090	583	599	515	537	22	4.27%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**1,090**	**583**	**599**	**515**	**537**	**22**	**4.27%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	3.86	1.90	2.10	1.77	1.84
Utilities [02]	13.52	6.64	7.34	6.21	6.43
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	516	515	537	1,138	1,138	1,138	1,138
Investment Income	5	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**521**	**515**	**537**	**1,138**	**1,138**	**1,138**	**1,138**
Expenses							
Administration	60	58	57	57	57	57	57
Operating	485	1,081	1,081	1,081	1,081	1,081	1,081
Total Expenses	**545**	**1,139**	**1,138**	**1,138**	**1,138**	**1,138**	**1,138**
Other							
Prior Year (Surplus)/Deficit	(624)	(624)	(601)	-	-	-	-
Total Other	**(624)**	**(624)**	**(601)**	**-**	**-**	**-**	**-**
Fircrest Street Lighting (Surplus)/Deficit:	**(600)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	243	273	280	235	254	19	8.09%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**243**	**273**	**280**	**235**	**254**	**19**	**8.09%**	**100.00%**
Limit by law	902	1,011	983	1,010	959			

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

	2022	2023	2024	2025	2026
Residential [01]	.81	.81	.85	.70	.79
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Hydaway Street Lighting	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
334	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	240	235	254	254	254	254	254
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**241**	**235**	**254**	**254**	**254**	**254**	**254**
Expenses							
Administration	12	13	13	13	13	13	13
Operating	242	241	241	241	241	241	241
Total Expenses	**254**	**254**	**254**	**254**	**254**	**254**	**254**
Other							
Prior Year (Surplus)/Deficit	(19)	(19)	-	-	-	-	-
Total Other	**(19)**	**(19)**	**-**	**-**	**-**	**-**	**-**
Hydaway Street Lighting (Surplus)/Deficit:	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	978	1,088	1,119	976	1,027	51	5.23%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**978**	**1,088**	**1,119**	**976**	**1,027**	**51**	**5.23%**	**100.00%**
Limit by law	3,306	3,631	3,412	3,445	3,433			

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

	2022	2023	2024	2025	2026
Residential [01]	4.14	4.20	4.59	3.97	4.19
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	972	976	1,027	1,010	1,010	1,010	1,010
Investment Income	4	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**976**	**976**	**1,027**	**1,010**	**1,010**	**1,010**	**1,010**
Expenses							
Administration	48	52	51	51	51	51	51
Operating	979	959	959	959	959	959	959
Total Expenses	**1,027**	**1,011**	**1,010**	**1,010**	**1,010**	**1,010**	**1,010**
Other							
Prior Year (Surplus)/Deficit	(35)	(35)	17	-	-	-	-
Total Other	**(35)**	**(35)**	**17**	**-**	**-**	**-**	**-**
Sunnyside Street Lighting (Surplus)/Deficit:	**16**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	261	365	577	773	536	(237)	(30.66%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**261**	**365**	**577**	**773**	**536**	**(237)**	**(30.66%)**	**100.00%**
Limit by law	1,591	1,591	1,658	1,640	1,504			

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

	2022	2023	2024	2025	2026
Residential [01]	2.17	2.75	4.18	5.66	4.28
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
340	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	768	773	536	553	553	553	553
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**770**	**773**	**536**	**553**	**553**	**553**	**553**
Expenses							
Administration	12	13	28	28	28	28	28
Operating	511	525	525	525	525	525	525
Total Expenses	**523**	**538**	**553**	**553**	**553**	**553**	**553**
Other							
Prior Year (Surplus)/Deficit	235	235	(17)	-	-	-	-
Total Other	**235**	**235**	**(17)**	**-**	**-**	**-**	**-**
Burns Road Street Lighting (Surplus)/Deficit:	**(12)**	**-**	**-**	**-**	**-**	**-**	**-**

342 Stewart Road Street Lighting

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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: $1.500/$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	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	489	544	559	489	513	24	4.91%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**489**	**544**	**559**	**489**	**513**	**24**	**4.91%**	**100.00%**
Limit by law	3,335	3,335	3,627	3,623	3,596			

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

	2022	2023	2024	2025	2026
Residential [01]	23.63	24.47	23.12	20.25	21.40
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	492	489	513	506	506	506	506
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	**494**	**489**	**513**	**506**	**506**	**506**	**506**
Expenses							
Administration	24	26	25	25	25	25	25
Operating	490	481	481	481	481	481	481
Total Expenses	**514**	**507**	**506**	**506**	**506**	**506**	**506**
Other							
Prior Year (Surplus)/Deficit	(19)	(18)	7	-	-	-	-
Total Other	**(19)**	**(18)**	**7**	**-**	**-**	**-**	**-**
Stewart Road Street Lighting (Surplus)/Deficit:	**1**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	165,670	170,427	178,055	172,522	197,880	25,358	14.70%	21.00%
Area D - Roberts Creek	134,114	137,964	144,139	139,661	160,189	20,528	14.70%	17.00%
Area E - Elphinstone	94,668	97,387	101,745	98,584	113,075	14,491	14.70%	12.00%
Area F - West Howe Sound	394,452	405,778	423,940	410,767	471,144	60,377	14.70%	50.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**788,903**	**811,555**	**847,879**	**821,534**	**942,288**	**120,754**	**14.70%**	**100.00%**
Limit by law	1,326,336	1,326,336	1,328,233	1,358,003	1,331,925			

Ports Services 345	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	58	-	-	-	-	-	-
Tax Requisitions	821,532	823,034	942,288	994,608	998,702	997,804	997,095
Investment Income	107,313	-	-	-	-	-	-
Internal Recoveries	318	-	-	-	-	-	-
Other Revenue	3,250	2,665	2,665	2,665	2,665	2,665	2,665
Total Revenues	**932,471**	**825,699**	**944,953**	**997,273**	**1,001,367**	**1,000,469**	**999,760**
Expenses							
Administration	57,744	57,744	66,902	66,902	66,902	66,902	66,902
Wages and Benefits	46,377	102,457	138,814	154,191	154,191	154,191	154,191
Operating	221,525	252,356	291,916	330,657	425,635	335,635	335,635
Debt Charges - Interest	-	-	4,032	3,154	2,270	1,372	663
Amortization of Tangible Capital Assets	120,437	127,033	103,731	103,731	103,731	103,731	103,731
Total Expenses	**446,083**	**539,590**	**605,395**	**658,635**	**752,729**	**661,831**	**661,122**
Other							
Capital Expenditures	1,025,651	1,931,449	1,004,028	29,669	29,669	29,669	29,669
Proceeds from Long Term Debt	-	(148,500)	(148,500)	-	-	-	-
Debt Principal Repayment	-	-	29,700	29,700	29,700	29,700	29,700
Transfer to/(from) Reserves	145,601	(720,133)	(362,599)	383,000	293,000	383,000	383,000
Transfer to/(from) Appropriated Surplus	5,914	-	-	-	-	-	-
Transfer to/(from) Other Funds	(570,334)	(649,674)	(79,340)	-	-	-	-
Unfunded Amortization	(120,437)	(127,033)	(103,731)	(103,731)	(103,731)	(103,731)	(103,731)
Total Other	**486,395**	**286,109**	**339,558**	**338,638**	**248,638**	**338,638**	**338,638**
Ports Services (Surplus)/Deficit:	**7**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Ports Services 345		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1156	Ports 5 Year Capital Renewal Plan	417,136	1,009,356	634,308	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	608,516	734,460	126,624	-	-	-	-
CP1454	Hopkins Landing Float Construction	-	159,000	213,996	-	-	-	-
Capital Projects Total:		**1,025,652**	**1,902,816**	**974,928**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	33,368	33,503	33,524	32,979	33,019	40	0.12%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**33,368**	**33,503**	**33,524**	**32,979**	**33,019**	**40**	**0.12%**	**100.00%**
Limit by law	111,856	111,856	115,312	118,902	125,718			

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

	2022	2023	2024	2025	2026
Residential [01]	3.96	3.86	3.71	3.57	3.39
Utilities [02]	13.84	13.50	12.99	12.51	11.85
Major Industry [04]	-	-	-	-	-
Light Industry [05]	13.45	13.12	12.62	12.15	11.52
Business and Other [06]	9.69	9.45	9.10	8.76	8.30
Managed Forest Land [07]	11.87	11.58	11.14	10.72	10.16
Rec/Non Profit [08]	3.96	3.86	3.71	3.57	3.39
Farm [09]	3.96	3.86	3.71	3.57	-

Langdale Dock 346	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	32,976	32,979	33,019	33,093	33,093	33,093	33,093
Investment Income	143	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
Total Revenues	**33,147**	**32,979**	**33,019**	**33,093**	**33,093**	**33,093**	**33,093**
Expenses							
Administration	1,668	1,668	1,664	1,664	1,664	1,664	1,664
Operating	31,526	31,429	31,429	31,429	31,429	31,429	31,429
Total Expenses	**33,194**	**33,097**	**33,093**	**33,093**	**33,093**	**33,093**	**33,093**
Other							
Prior Year (Surplus)/Deficit	(117)	(118)	(74)	-	-	-	-
Total Other	**(117)**	**(118)**	**(74)**	**-**	**-**	**-**	**-**
Langdale Dock (Surplus)/Deficit:	**(70)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	558,638	728,814	833,091	790,695	840,937	50,242	6.35%	14.92%
Area B - Halfmoon Bay	467,733	622,355	690,097	681,362	716,429	35,067	5.15%	12.71%
Area D - Roberts Creek	353,311	473,474	524,884	506,741	542,293	35,552	7.02%	9.62%
Area E - Elphinstone	271,449	367,825	404,433	403,941	435,215	31,274	7.74%	7.72%
Area F - West Howe Sound	453,768	588,381	675,561	672,963	727,319	54,356	8.08%	12.91%
Member Municipalities								
District of Sechelt	984,209	1,376,912	1,482,133	1,443,319	1,533,024	89,705	6.22%	27.20%
Town of Gibsons	433,768	598,490	663,408	670,481	723,222	52,741	7.87%	12.83%
shíshálh Nation Government District	70,556	90,227	102,877	103,608	116,843	13,235	12.77%	2.07%
Net Taxes Levied	**3,593,433**	**4,846,479**	**5,376,484**	**5,273,111**	**5,635,281**	**362,170**	**6.87%**	**100.00%**
Limit by law	8,346,983	8,346,983	8,295,096	8,411,810	8,269,329			

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

	2022	2023	2024	2025	2026
Residential [01]	17.45	21.12	23.47	22.55	24.43
Utilities [02]	61.09	73.92	82.14	78.94	85.51
Major Industry [04]	59.34	71.80	79.79	76.68	83.07
Light Industry [05]	59.34	71.80	79.79	76.68	83.07
Business and Other [06]	42.76	51.74	57.50	55.26	59.86
Managed Forest Land [07]	52.36	63.36	70.40	67.66	73.29
Rec/Non Profit [08]	17.45	21.12	23.47	22.55	24.43
Farm [09]	17.45	21.12	23.47	22.55	24.43

Regional Solid Waste 350	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	226	-	-	-	-	-	-
Tax Requisitions	5,273,112	5,273,111	5,635,281	6,367,939	6,912,164	5,412,492	5,474,952
User Fees & Service Charges	2,454,750	2,570,245	2,527,483	2,845,051	2,840,387	2,839,579	2,848,485
Investment Income	458,266	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(13,097)	-	-	-	-	-	-
Internal Recoveries	5,720	-	-	-	-	-	-
Other Revenue	854,967	714,861	833,937	833,937	833,937	833,937	833,937
Total Revenues	**9,033,944**	**8,558,217**	**8,996,701**	**10,046,927**	**10,586,488**	**9,086,008**	**9,157,374**
Expenses							
Administration	725,652	725,653	728,166	728,166	728,166	728,166	728,166
Wages and Benefits	1,631,424	1,690,161	1,827,882	2,026,516	2,026,516	1,929,567	1,929,567
Operating	4,124,804	5,094,648	4,801,164	4,948,669	4,946,961	5,001,469	5,096,492
Debt Charges - Interest	23,036	37,385	45,275	60,153	44,574	29,805	14,989
Amortization of Tangible Capital Assets	147,879	86,728	87,400	87,400	87,400	87,400	87,400
Total Expenses	**6,652,795**	**7,634,575**	**7,489,887**	**7,850,904**	**7,833,617**	**7,776,407**	**7,856,614**
Other							
Capital Expenditures	1,620,433	2,908,920	4,068,167	888,161	1,522,113	17,989	17,989
Landfill Closure & Post Closure Expenditures	-	3,246,945	3,244,999	-	-	-	-
Proceeds from Long Term Debt	(262,270)	(1,034,682)	(2,321,349)	-	-	-	-
Debt Principal Repayment	332,338	405,448	582,504	667,458	515,309	523,142	514,301
Transfer to/(from) Reserves	420,843	(1,565,697)	(1,333,059)	(70,370)	2,849	55,870	55,870
Transfer to/(from) Appropriated Surplus	(451,260)	(558,161)	(45,624)	-	-	-	-
Transfer to/(from) Other Funds	(34,895)	(45,458)	(106,425)	(1,826)	-	-	-
Unfunded Amortization	(147,884)	(86,728)	(87,400)	(87,400)	(87,400)	(87,400)	(87,400)
Transfer (to)/from Unfunded Liability	900,000	(2,346,945)	(2,494,999)	800,000	800,000	800,000	800,000
Total Other	**2,377,305**	**923,642**	**1,506,814**	**2,196,023**	**2,752,871**	**1,309,601**	**1,300,760**
Regional Solid Waste (Surplus)/Deficit:	**(3,844)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Regional Solid Waste 350		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1257	Power Supply System Replacement	274,788	335,892	83,460	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	70,326	808,812	1,054,188	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	4,639	43,584	-	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	(1)	148,068	-	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	1,173,627	1,296,372	-	-	-	-	-
CP1412	Sechelt Landfill Scale	56,459	123,000	66,540	-	-	-	-
CP1434	Sechelt Landfill Generator	40,597	80,304	39,708	-	-	-	-
CP1463	Scale Replacement	-	-	437,219	-	-	-	-
CP1464	Pre-1990 Drywall Storage Container	-	-	20,004	-	-	-	-
CP1465	Gypsum roll-off bins	-	-	45,000	-	-	-	-
CP1466	Gypsum roll-off bins	-	-	30,000	-	-	-	-
CP1467	SL Site Upgrades- Furniture Recycling	-	-	8,004	-	-	-	-
CP1476	PHTS In-house Operations Equipment	-	-	1,381,200	-	-	-	-
Capital Projects Total:		**1,620,435**	**2,836,032**	**3,165,323**				

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.

Refuse Collection 355	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
User Fees & Service Charges	1,328,703	1,310,202	1,505,242	1,637,914	1,697,138	1,759,429	1,824,880
Investment Income	22,919	-	-	-	-	-	-
Internal Recoveries	1,160	-	-	-	-	-	-
Total Revenues	**1,352,782**	**1,310,202**	**1,505,242**	**1,637,914**	**1,697,138**	**1,759,429**	**1,824,880**
Expenses							
Administration	88,860	88,854	93,034	93,034	93,034	93,034	93,034
Wages and Benefits	17,062	67,643	45,609	46,521	46,521	46,521	46,521
Operating	1,233,991	1,224,610	1,441,599	1,498,359	1,557,583	1,619,874	1,685,325
Amortization of Tangible Capital Assets	9,684	9,684	9,684	9,684	9,684	9,684	9,684
Total Expenses	**1,349,597**	**1,390,791**	**1,589,926**	**1,647,598**	**1,706,822**	**1,769,113**	**1,834,564**
Other							
Transfer to/(from) Reserves	12,880	(70,905)	(75,000)	-	-	-	-
Unfunded Amortization	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)
Total Other	**3,196**	**(80,589)**	**(84,684)**	**(9,684)**	**(9,684)**	**(9,684)**	**(9,684)**
Refuse Collection (Surplus)/Deficit:	**11**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	412,752	412,755	542,930	542,930	542,930	542,930	542,930
User Fees & Service Charges	667,998	655,854	655,854	655,854	655,854	655,854	655,854
Investment Income	97,662	-	-	-	-	-	-
Internal Recoveries	6,930	-	-	-	-	-	-
Other Revenue	19,153	-	-	-	-	-	-
Total Revenues	**1,204,495**	**1,068,609**	**1,198,784**	**1,198,784**	**1,198,784**	**1,198,784**	**1,198,784**
Expenses							
Administration	98,304	98,305	88,266	88,266	88,266	88,266	88,266
Wages and Benefits	269,307	355,952	358,501	370,957	370,957	370,957	370,957
Operating	191,651	565,510	769,173	195,121	195,121	195,121	195,121
Debt Charges - Interest	6,738	6,866	5,850	5,462	4,816	4,168	6,969
Amortization of Tangible Capital Assets	166,026	163,263	164,748	164,748	164,748	164,748	164,748
Total Expenses	**732,026**	**1,189,896**	**1,386,538**	**824,554**	**823,908**	**823,260**	**826,061**
Other							
Capital Expenditures	163,499	1,252,669	2,237,696	171,622	171,622	180,716	180,716
Debt Principal Repayment	36,388	36,387	20,000	21,563	21,609	21,657	41,706
Transfer to/(from) Reserves	491,525	(362,599)	(1,029,275)	345,793	346,393	337,899	315,049
Transfer to/(from) Other Funds	(52,906)	(884,481)	(1,251,427)	-	-	-	-
Unfunded Amortization	(166,026)	(163,263)	(164,748)	(164,748)	(164,748)	(164,748)	(164,748)
Total Other	**472,480**	**(121,287)**	**(187,754)**	**374,230**	**374,876**	**375,524**	**372,723**
North Pender Harbour Water Service (Surplus)/Deficit:	**11**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2025	2025	2026	2027	2028	2029	2030
CP1051	North Pender Water - Meter Installations (Base)	17,459	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	897	-	-	-	-	-	-
CP1178	North Pender Water - Capital Third Party	6,657	-	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	8,421	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	19,225	125,004	185,772	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	-	-	-	-	-
CP1319	NPH Watermain Replacement	54,217	839,088	1,813,944	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	1,245	1,164	-	-	-	-	-
CP1389	SCADA Upgrade [365]	38,694	107,627	68,916	-	-	-	-
CP1424	North Pender Water - Minor Capital (Base)	16,681	30,000	30,000	30,000	30,000	30,000	30,000
CP1432	Leak Detection Equipment [365]	-	3,756	3,756	-	-	-	-
Capital Projects Total:		**163,496**	**1,130,135**	**2,123,388**	**51,000**	**51,000**	**51,000**	**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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	657,384	657,381	887,464	887,464	887,464	887,464	887,464
User Fees & Service Charges	1,074,248	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976
Investment Income	138,532	19,613	22,059	24,597	27,231	29,963	37,797
Internal Recoveries	1,093	-	-	-	-	-	-
Other Revenue	5,909	-	-	-	-	-	-
Total Revenues	**1,877,166**	**1,757,970**	**1,990,499**	**1,993,037**	**1,995,671**	**1,998,403**	**2,006,237**
Expenses							
Administration	148,524	148,525	157,459	157,459	157,459	157,459	157,459
Wages and Benefits	531,626	570,690	579,178	601,390	601,390	601,390	601,390
Operating	547,468	1,095,226	1,004,807	355,548	355,548	355,548	355,548
Debt Charges - Interest	65,180	65,784	64,049	65,354	63,228	61,129	59,425
Amortization of Tangible Capital Assets	348,081	324,494	347,478	347,478	347,478	347,478	347,478
Total Expenses	**1,640,879**	**2,204,719**	**2,152,971**	**1,527,229**	**1,525,103**	**1,523,004**	**1,521,300**
Other							
Capital Expenditures	989,348	1,259,063	526,372	285,649	235,649	294,743	294,743
Proceeds from Long Term Debt	-	-	(110,000)	-	-	-	-
Debt Principal Repayment	112,136	111,632	118,858	142,462	146,322	138,925	139,570
Transfer to/(from) Reserves	56,143	(853,910)	(285,163)	385,175	436,075	389,209	398,102
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(573,258)	(639,040)	(65,061)	-	-	-	-
Unfunded Amortization	(348,081)	(324,494)	(347,478)	(347,478)	(347,478)	(347,478)	(347,478)
Total Other	**236,288**	**(446,749)**	**(162,472)**	**465,808**	**470,568**	**475,399**	**484,937**
South Pender Harbour Water Service (Surplus)/Deficit:	**1**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

South Pender Harbour Water Service 366		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1052	South Pender Water - Meter Installations (Base)	22,680	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	10,749	-	-	-	-	-	-
CP1179	South Pender Water - Capital Third Party	6,929	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	21,809	15,000	15,000	15,000	15,000	15,000	15,000
CP1282	Customer Relationship Management Tool [366]	-	5,004	-	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	80,453	82,860	-	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	719,934	588,864	-	-	-	-	-
CP1374	SPHWTP Heater Replacement	14,668	80,136	-	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	2,491	2,328	-	-	-	-	-
CP1390	SCADA Upgrade [366]	77,592	197,244	119,640	-	-	-	-
CP1425	South Pender Water - Minor Capital (Base)	22,325	50,004	50,004	50,004	-	50,004	50,004
CP1426	McNeill Lake Instrumentation	9,719	20,124	10,560	-	-	-	-
CP1433	Leak Detection Equipment [366]	-	7,500	7,500	-	-	-	-
CP1458	SPH Vehicle #523 Replacement (2026)	-	-	110,004	-	-	-	-
Capital Projects Total:		**989,349**	**1,059,060**	**322,704**	**75,000**	**24,996**	**75,000**	**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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	5,630,423	5,625,387	6,419,113	6,419,113	6,419,113	6,419,113	6,419,113
Government Transfers	89,377	89,377	-	-	-	9,600,000	-
User Fees & Service Charges	9,741,411	9,684,372	9,715,067	9,715,067	9,715,067	9,715,067	9,715,067
Investment Income	1,169,833	95,468	12,570	19,196	38,742	75,035	112,599
Gain on Disposal of Tangible Assets	5,165	-	-	-	-	-	-
Internal Recoveries	36,172	-	-	-	-	-	-
Other Revenue	335,022	65,800	96,323	68,277	65,800	65,800	65,800
Total Revenues	**17,007,403**	**15,560,404**	**16,243,073**	**16,221,653**	**16,238,722**	**25,875,015**	**16,312,579**
Expenses							
Administration	1,443,828	1,443,822	1,325,239	1,325,239	1,325,239	1,325,239	1,325,239
Wages and Benefits	3,638,864	4,110,995	4,533,490	4,647,313	4,647,313	4,647,313	4,647,313
Operating	3,322,718	5,389,440	4,959,456	2,358,830	2,356,506	2,351,878	2,351,878
Debt Charges - Interest	423,062	540,079	591,606	759,907	1,338,338	1,319,870	1,304,808
Amortization of Tangible Capital Assets	2,321,410	2,120,984	2,262,422	2,262,422	2,262,422	2,262,422	2,262,422
Total Expenses	**11,149,882**	**13,605,320**	**13,672,213**	**11,353,711**	**11,929,818**	**11,906,722**	**11,891,660**
Other							
Capital Expenditures	8,057,041	39,248,969	32,562,792	4,945,592	2,682,170	27,307,156	2,660,307
Proceeds from Sale of TCA	(8,165)	-	-	-	-	-	-
Proceeds from Long Term Debt	(3,869,925)	(21,273,497)	(17,530,103)	(177,025)	(57,851)	(15,051,561)	-
Debt Principal Repayment	618,671	749,405	694,379	1,216,137	1,698,208	1,656,974	1,585,969
Transfer to/(from) Reserves	5,490,491	(7,337,561)	(5,661,997)	1,148,138	2,248,799	2,318,146	2,437,065
Transfer to/(from) Appropriated Surplus	190,263	(1,828,743)	(1,808,472)	(2,478)	-	-	-
Transfer to/(from) Other Funds	(2,313,714)	(5,482,505)	(3,423,317)	-	-	-	-
Transfer to/(from) Accumulated Surplus	5,165	-	-	-	-	-	-
Unfunded Amortization	(2,321,410)	(2,120,984)	(2,262,422)	(2,262,422)	(2,262,422)	(2,262,422)	(2,262,422)
Total Other	**5,848,417**	**1,955,084**	**2,570,860**	**4,867,942**	**4,308,904**	**13,968,293**	**4,420,919**
Regional Water Services (Surplus)/Deficit:	**(9,104)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Regional Water Services 370		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1045	Regional Water - New Connections (Base)	68,052	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	111,129	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	30,404	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	113,818	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	55,947	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	6,692	20,004	20,004	20,004	20,004	20,004	20,004
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	268,259	684,972	482,220	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	2	194,904	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	5,572,645	6,089,376	751,836	-	-	-	-
CP1177	Regional Water - Capital Third Party	132,081	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	149,725	923,124	773,400	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	300,201	2,052,960	1,766,532	-	-	-	-
CP1239	Church Road Well- Construction Phase	-	265,932	9,996	-	-	-	-
CP1258	Groundwater Investigation-Langdale	63,754	569,172	533,424	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	3,122	600	-	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	1,024	69,996	69,996	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	-	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	510	316,740	316,740	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	167,969	546,852	-	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	26,525	394,140	-	-	-	-	-
CP1321	Single Axle Dump Truck	206,621	225,000	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	19,233	270,012	267,912	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	122,580	122,580	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	85,458	157,008	87,156	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	-	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	5,237	1,200,000	1,200,000	-	-	-	-
CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	-	-	-	-	-
CP1367	Generator Purchases	-	375,000	375,000	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	10,128	137,424	127,296	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	317	144,936	144,612	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	32,455	915,048	903,828	-	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	233,432	294,996	-	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	8,333	19,788	-	-	-	-	-
CP1391	SCADA Upgrade [370]	304,844	564,780	265,656	-	-	-	-

CP1416	Chapman Intake Upgrades	7,278	205,680	455,412	1,973,652	-	-	-
CP1422	2025 Vehicle Replacement	-	249,996	249,996	-	-	-	-
CP1423	Utility Engineering Equipment	25,010	24,996	-	-	-	-	-
CP1431	Leak Detection Equipment [370]	-	63,756	63,756	-	-	-	-
CP1442	Pressure Reducing Valve-Church Rd Optimization	317	315,000	315,000	-	-	-	-
CP1443	Flow Gauge (Chapman & Edwards Lake Siphon System)	33,891	90,000	48,924	-	-	-	-
CP1444	Langdale Wellfield Construction	4,116	17,853,216	17,917,860	67,031	57,864	51,564	-
CP1445	Light Duty Truck (2025)	-	95,004	95,004	-	-	-	-
CP1447	Forklift (Mason Road)	-	35,004	35,004	-	-	-	-
CP1452	Water Treatment Plant Upgrade	-	-	-	-	-	24,600,000	-
CP1455	Sechelt (shíshálh) Hospital Wellfield	8,525	864,552	1,303,572	-	-	-	-
CP1459	Water Meter Operator Light Duty Truck (2026)	-	-	-	110,004	-	-	-
CP1460	Selma 1 Pumpstation Replacement	-	-	1,118,844	225,552	-	-	-
CP1461	Church Road WTP Sodium Hypochlorite Storage Building	-	-	130,692	20,184	-	-	-
CP1462	Regional Water Vehicle Replacements (2026)	-	-	320,004	-	-	-	-
CP1477	Vehicle Replacement (Unit #568)	-	-	90,000	-	-	-	-
Capital Projects Total:		**8,057,054**	**38,290,632**	**31,907,844**	**3,962,015**	**1,623,456**	**26,217,156**	**1,565,592**

381 Greaves Rd Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Greaves Rd Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
381	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	3,300	3,300	3,600	3,900	3,900	3,900	3,900
User Fees & Service Charges	4,192	4,135	4,135	4,135	4,135	4,135	4,135
Investment Income	1,057	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
Total Revenues	**8,552**	**7,435**	**7,735**	**8,035**	**8,035**	**8,035**	**8,035**
Expenses							
Administration	528	528	348	348	348	348	348
Wages and Benefits	3,529	1,974	2,020	2,063	2,063	2,063	2,063
Operating	2,064	2,905	3,130	1,290	1,290	1,290	1,290
Debt Charges - Interest	1	5	20	41	32	22	12
Total Expenses	**6,122**	**5,412**	**5,518**	**3,742**	**3,733**	**3,723**	**3,713**
Other							
Debt Principal Repayment	149	150	137	336	346	356	366
Transfer to/(from) Reserves	2,261	1,873	2,080	3,957	3,956	3,956	3,956
Total Other	**2,410**	**2,023**	**2,217**	**4,293**	**4,302**	**4,312**	**4,322**
Greaves Rd Waste Water Plant (Surplus)/Deficit:	**(20)**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	40,152	40,150	40,150	40,150	40,150	40,150	40,150
Government Transfers	230,906	662,719	431,813	-	-	-	-
User Fees & Service Charges	59,311	58,454	58,454	58,454	58,454	58,454	58,454
Investment Income	13,340	-	-	-	-	-	-
Internal Recoveries	47	-	-	-	-	-	-
Total Revenues	**343,756**	**761,323**	**530,417**	**98,604**	**98,604**	**98,604**	**98,604**
Expenses							
Administration	9,684	9,682	9,851	9,851	9,851	9,851	9,851
Wages and Benefits	18,375	26,043	24,406	24,895	24,895	24,895	24,895
Operating	27,193	32,377	32,485	26,521	26,521	26,521	26,521
Debt Charges - Interest	28	302	755	2,299	1,760	1,207	658
Amortization of Tangible Capital Assets	8,964	8,958	8,958	8,958	8,958	8,958	8,958
Total Expenses	**64,244**	**77,362**	**76,455**	**72,524**	**71,985**	**71,432**	**70,883**
Other							
Capital Expenditures	234,053	886,332	641,297	3,837	3,837	3,837	3,837
Proceeds from Long Term Debt	-	(88,078)	(86,348)	-	-	-	-
Debt Principal Repayment	1,324	2,775	6,590	19,312	19,369	19,430	19,492
Transfer to/(from) Reserves	51,375	(87,095)	(75,874)	11,889	12,371	12,863	13,350
Transfer to/(from) Appropriated Surplus	1,730	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(21,015)	(22,745)	-	-	-	-
Unfunded Amortization	(8,964)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other	**279,518**	**683,961**	**453,962**	**26,080**	**26,619**	**27,172**	**27,721**
Woodcreek Park Waste Water Plant (Surplus)/Deficit:	**6**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Woodcreek Park Waste Water Plant 382		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1345	Woodcreek Park WWTP System Upgrade	234,053	849,984	618,612	-	-	-	-
CP1365	Woodcreek Park-WWTP Collection System Designs	-	18,924	18,924	-	-	-	-
Capital Projects Total:		**234,053**	**868,908**	**637,536**				

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	6,624	6,622	7,722	8,822	8,822	8,822	8,822
User Fees & Service Charges	6,804	6,800	6,800	6,800	6,800	6,800	6,800
Investment Income	2,262	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**15,692**	**13,422**	**14,522**	**15,622**	**15,622**	**15,622**	**15,622**
Expenses							
Administration	2,532	2,528	658	658	658	658	658
Wages and Benefits	706	2,118	2,175	2,218	2,218	2,218	2,218
Operating	195	11,593	11,593	869	869	869	869
Debt Charges - Interest	1	5	8	16	12	8	4
Total Expenses	**3,434**	**16,244**	**14,434**	**3,761**	**3,757**	**3,753**	**3,749**
Other							
Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	149	150	52	128	132	136	140
Transfer to/(from) Reserves	12,096	(2,972)	36	11,733	11,733	11,733	11,733
Total Other	**12,245**	**(2,822)**	**88**	**11,861**	**11,865**	**11,869**	**11,873**
Sunnyside Waste Water Plant (Surplus)/Deficit:	**(13)**	**-**	**-**	**-**	**-**	**-**	**-**

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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	9,360	9,412	10,912	12,462	12,462	12,462	12,462
User Fees & Service Charges	33,318	32,550	32,550	32,550	32,550	32,550	32,550
Investment Income	5,145	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
Total Revenues	**47,856**	**41,962**	**43,462**	**45,012**	**45,012**	**45,012**	**45,012**
Expenses							
Administration	4,800	4,802	3,833	3,833	3,833	3,833	3,833
Wages and Benefits	7,554	12,310	12,641	12,894	12,894	12,894	12,894
Operating	46,731	50,239	16,800	15,151	15,151	15,151	15,151
Debt Charges - Interest	13	20	70	141	109	75	40
Amortization of Tangible Capital Assets	1,548	1,547	1,547	1,547	1,547	1,547	1,547
Total Expenses	**60,646**	**68,918**	**34,891**	**33,566**	**33,534**	**33,500**	**33,465**
Other							
Debt Principal Repayment	661	653	468	1,146	1,178	1,212	1,247
Transfer to/(from) Reserves	(11,913)	(26,062)	9,650	11,847	11,847	11,847	11,847
Unfunded Amortization	(1,548)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other	**(12,800)**	**(26,956)**	**8,571**	**11,446**	**11,478**	**11,512**	**11,547**
Jolly Roger Waste Water Plant (Surplus)/Deficit:	**(10)**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	13,560	15,368	16,560	19,560	19,560	19,560	19,560
User Fees & Service Charges	31,277	31,026	31,026	31,026	31,026	31,026	31,026
Investment Income	4,256	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
Total Revenues	**49,126**	**46,394**	**47,586**	**50,586**	**50,586**	**50,586**	**50,586**
Expenses							
Administration	4,992	4,996	3,730	3,730	3,730	3,730	3,730
Wages and Benefits	10,422	12,413	12,746	13,000	13,000	13,000	13,000
Operating	45,882	51,156	17,856	13,856	13,856	13,856	13,856
Debt Charges - Interest	13	20	83	168	129	89	48
Amortization of Tangible Capital Assets	1,620	1,615	1,615	1,615	1,615	1,615	1,615
Total Expenses	**62,929**	**70,200**	**36,030**	**32,369**	**32,330**	**32,290**	**32,249**
Other							
Debt Principal Repayment	661	653	556	1,362	1,401	1,441	1,483
Transfer to/(from) Reserves	(12,848)	(22,844)	12,615	18,470	18,470	18,470	18,469
Unfunded Amortization	(1,620)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other	**(13,807)**	**(23,806)**	**11,556**	**18,217**	**18,256**	**18,296**	**18,337**
Secret Cove Waste Water Plant (Surplus)/Deficit:	**(4)**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	61,956	61,952	70,752	79,552	79,552	79,552	79,552
User Fees & Service Charges	62,283	59,496	71,190	71,190	71,190	71,190	71,190
Investment Income	35,560	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	31,708	-	-	-	-	-	-
Internal Recoveries	48	-	-	-	-	-	-
Total Revenues	**191,555**	**121,448**	**141,942**	**150,742**	**150,742**	**150,742**	**150,742**
Expenses							
Administration	6,816	6,814	5,760	5,760	5,760	5,760	5,760
Wages and Benefits	23,257	12,194	22,450	22,899	22,899	22,899	22,899
Operating	35,990	55,187	41,540	41,540	41,540	41,540	41,540
Debt Charges - Interest	13	20	169	342	263	181	97
Amortization of Tangible Capital Assets	5,887	8,892	1,397	1,397	1,397	1,397	1,397
Total Expenses	**71,963**	**83,107**	**71,316**	**71,938**	**71,859**	**71,777**	**71,693**
Other							
Capital Expenditures	6,818	277,686	376,773	12,139	12,139	12,139	12,139
Proceeds from Sale of TCA	(39,708)	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	(110,000)	-	-	-	-
Debt Principal Repayment	661	653	1,133	2,777	2,856	2,938	3,022
Transfer to/(from) Reserves	125,997	(231,106)	(195,883)	65,285	65,285	65,285	65,285
Transfer to/(from) Accumulated Surplus	31,708	-	-	-	-	-	-
Unfunded Amortization	(5,887)	(8,892)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
Total Other	**119,589**	**38,341**	**70,626**	**78,804**	**78,883**	**78,965**	**79,049**
Lee Bay Waste Water Plant (Surplus)/Deficit:	**(3)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Lee Bay Waste Water Plant 386		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1378	Filter Commissioning	-	86,676	74,520	-	-	-	-
CP1406	Generator Replacement	6,818	81,000	74,184	-	-	-	-
CP1427	Electrical Upgrades	-	109,992	110,004	-	-	-	-
CP1478	WWTP Vehicle Replacement	-	-	110,004	-	-	-	-
Capital Projects Total:		**6,818**	**277,668**	**368,712**				

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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	34,128	34,131	38,781	43,431	43,431	43,431	43,431
Government Transfers	9,957	10,000	-	-	-	-	-
User Fees & Service Charges	99,941	98,900	98,900	98,900	98,900	98,900	98,900
Investment Income	9,839	1,660	2,022	2,395	2,780	3,176	3,584
Internal Recoveries	70	-	-	-	-	-	-
Total Revenues	**153,935**	**144,691**	**139,703**	**144,726**	**145,111**	**145,507**	**145,915**
Expenses							
Administration	13,020	13,019	9,442	9,442	9,442	9,442	9,442
Wages and Benefits	23,400	36,594	37,575	38,328	38,328	38,328	38,328
Operating	45,461	55,452	40,951	40,951	40,951	40,951	40,951
Debt Charges - Interest	7,477	7,488	7,646	7,849	7,757	7,660	7,562
Amortization of Tangible Capital Assets	44,832	42,682	44,830	44,830	44,830	44,830	44,830
Total Expenses	**134,190**	**155,235**	**140,444**	**141,400**	**141,308**	**141,211**	**141,113**
Other							
Capital Expenditures	-	410	417	428	428	428	428
Debt Principal Repayment	13,403	13,387	13,773	16,075	16,552	17,044	17,550
Transfer to/(from) Reserves	50,599	17,843	29,899	31,653	31,653	31,654	31,654
Transfer to/(from) Appropriated Surplus	498	498	-	-	-	-	-
Transfer to/(from) Other Funds	97	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(44,832)	(42,682)	(44,830)	(44,830)	(44,830)	(44,830)	(44,830)
Total Other	**19,765**	**(10,544)**	**(741)**	**3,326**	**3,803**	**4,296**	**4,802**
Square Bay Waste Water Plant (Surplus)/Deficit:	**20**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Square Bay Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387	2025	2025	2026	2027	2028	2029	2030
	-	-	-	-	-	-	-
Capital Projects Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	21,996	22,000	22,000	22,000	22,000	22,000	22,000
Government Transfers	-	751,997	751,997	-	-	-	-
User Fees & Service Charges	58,511	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income	6,611	-	-	-	-	-	-
Internal Recoveries	45	-	-	-	-	-	-
Total Revenues	**87,163**	**831,086**	**831,086**	**79,089**	**79,089**	**79,089**	**79,089**
Expenses							
Administration	5,280	5,275	4,894	4,894	4,894	4,894	4,894
Wages and Benefits	8,503	23,437	24,064	24,544	24,544	24,544	24,544
Operating	35,643	30,274	30,268	26,268	26,268	26,268	26,268
Debt Charges - Interest	13	600	92	1,703	2,294	1,701	1,113
Amortization of Tangible Capital Assets	3,792	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	**53,231**	**63,350**	**63,082**	**61,173**	**61,764**	**61,171**	**60,583**
Other							
Capital Expenditures	242	1,040,003	1,039,080	14,398	14,398	14,398	14,398
Proceeds from Long Term Debt	-	(100,033)	(96,119)	-	-	-	-
Debt Principal Repayment	661	3,987	615	12,721	20,774	20,819	20,864
Transfer to/(from) Reserves	32,915	(34,521)	(29,958)	(5,439)	(14,083)	(13,535)	(12,992)
Transfer to/(from) Appropriated Surplus	3,914	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(137,936)	(141,850)	-	-	-	-
Unfunded Amortization	(3,791)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	**33,941**	**767,736**	**768,004**	**17,916**	**17,325**	**17,918**	**18,506**
Langdale Waste Water Plant (Surplus)/Deficit:	**9**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Langdale Waste Water Plant 388		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1337	Langdale Wastewater Treatment System Upgrade	242	1,024,968	1,024,968	-	-	-	-
Capital Projects Total:		**242**	**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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	5,736	5,743	6,243	6,743	6,743	6,743	6,743
User Fees & Service Charges	5,987	5,912	6,897	6,897	6,897	6,897	6,897
Investment Income	983	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
Total Revenues	**12,709**	**11,655**	**13,140**	**13,640**	**13,640**	**13,640**	**13,640**
Expenses							
Administration	912	917	518	518	518	518	518
Wages and Benefits	1,250	2,782	3,218	2,960	2,960	2,960	2,960
Operating	4,752	5,685	2,243	741	741	741	741
Debt Charges - Interest	1	5	21	25	19	13	7
Amortization of Tangible Capital Assets	1,764	1,760	1,760	1,760	1,760	1,760	1,760
Total Expenses	**8,679**	**11,149**	**7,760**	**6,004**	**5,998**	**5,992**	**5,986**
Other							
Debt Principal Repayment	149	150	82	200	205	211	217
Transfer to/(from) Reserves	5,626	2,116	7,058	9,196	9,197	9,197	9,197
Unfunded Amortization	(1,764)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other	**4,011**	**506**	**5,380**	**7,636**	**7,642**	**7,648**	**7,654**
Canoe Rd Waste Water Plant (Surplus)/Deficit:	**(19)**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	7,704	7,700	8,400	9,100	9,100	9,100	9,100
User Fees & Service Charges	27,978	27,276	27,276	27,276	27,276	27,276	27,276
Investment Income	2,471	-	-	-	-	-	-
Internal Recoveries	16	-	-	-	-	-	-
Total Revenues	**38,169**	**34,976**	**35,676**	**36,376**	**36,376**	**36,376**	**36,376**
Expenses							
Administration	1,956	1,956	1,881	1,881	1,881	1,881	1,881
Wages and Benefits	12,840	9,087	11,690	11,922	11,922	11,922	11,922
Operating	8,794	9,094	9,143	9,143	9,143	9,143	9,143
Debt Charges - Interest	13	20	74	151	116	80	43
Amortization of Tangible Capital Assets	2,052	2,048	2,048	2,048	2,048	2,048	2,048
Total Expenses	**25,655**	**22,205**	**24,836**	**25,145**	**25,110**	**25,074**	**25,037**
Other							
Capital Expenditures	1,476	30,308	27,351	3,161	3,161	3,161	3,161
Debt Principal Repayment	661	653	500	1,226	1,260	1,297	1,334
Transfer to/(from) Reserves	13,174	14,166	9,289	8,892	8,893	8,892	8,892
Transfer to/(from) Other Funds	(748)	(30,308)	(24,252)	-	-	-	-
Unfunded Amortization	(2,052)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other	**12,511**	**12,771**	**10,840**	**11,231**	**11,266**	**11,302**	**11,339**
Merrill Crescent Waste Water Plant (Surplus)/Deficit:	**(3)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2025	2025	2026	2027	2028	2029	2030
CP1377	Merril Crescent Electrical Replacement	1,476	30,312	24,252	-	-	-	-
Capital Projects Total:		**1,476**	**30,312**	**24,252**				

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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	29,016	29,016	32,616	36,216	36,216	36,216	36,216
User Fees & Service Charges	45,072	43,818	44,561	44,561	44,561	44,561	44,561
Investment Income	7,999	-	-	-	-	-	-
Internal Recoveries	36	-	-	-	-	-	-
Total Revenues	**82,123**	**72,834**	**77,177**	**80,777**	**80,777**	**80,777**	**80,777**
Expenses							
Administration	4,320	4,318	4,075	4,075	4,075	4,075	4,075
Wages and Benefits	12,565	17,014	16,711	17,046	17,046	17,046	17,046
Operating	19,920	23,093	23,105	23,105	23,105	23,105	23,105
Debt Charges - Interest	13	20	107	217	167	115	62
Amortization of Tangible Capital Assets	6,264	6,261	6,261	6,261	6,261	6,261	6,261
Total Expenses	**43,082**	**50,706**	**50,259**	**50,704**	**50,654**	**50,602**	**50,549**
Other							
Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	661	653	720	1,764	1,814	1,866	1,920
Transfer to/(from) Reserves	44,638	27,736	32,459	34,570	34,570	34,570	34,569
Unfunded Amortization	(6,264)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other	**39,035**	**22,128**	**26,918**	**30,073**	**30,123**	**30,175**	**30,228**
Curran Rd Waste Water Plant (Surplus)/Deficit:	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	17,052	17,050	18,600	20,150	21,700	21,700	21,700
User Fees & Service Charges	40,821	40,532	40,532	40,532	40,532	40,532	40,532
Investment Income	4,194	-	-	-	-	-	-
Internal Recoveries	30	-	-	-	-	-	-
Total Revenues	**62,097**	**57,582**	**59,132**	**60,682**	**62,232**	**62,232**	**62,232**
Expenses							
Administration	3,924	3,927	3,452	3,452	3,452	3,452	3,452
Wages and Benefits	9,049	13,921	14,288	14,573	14,573	14,573	14,573
Operating	12,721	18,715	18,883	18,883	18,883	18,883	18,883
Debt Charges - Interest	29	40	72	147	113	78	42
Amortization of Tangible Capital Assets	7,680	7,677	7,677	7,677	7,677	7,677	7,677
Total Expenses	**33,403**	**44,280**	**44,372**	**44,732**	**44,698**	**44,663**	**44,627**
Other							
Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	1,324	1,307	486	1,192	1,226	1,261	1,297
Transfer to/(from) Reserves	35,039	19,672	21,951	22,435	23,985	23,985	23,985
Unfunded Amortization	(7,680)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other	**28,683**	**13,302**	**14,760**	**15,950**	**17,534**	**17,569**	**17,605**
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:	**(11)**	**-**	**-**	**-**	**-**	**-**	**-**

393 Lillies Lake Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1076 - Lillies Lake Waste Water Plant, it is instead funded by User Fees & Parcel Tax.

Lillies Lake Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	10,272	10,266	11,716	13,166	13,166	13,166	13,166
User Fees & Service Charges	32,526	32,017	35,448	35,448	35,448	35,448	35,448
Investment Income	2,873	-	-	-	-	-	-
Internal Recoveries	24	-	-	-	-	-	-
Total Revenues	**45,695**	**42,283**	**47,164**	**48,614**	**48,614**	**48,614**	**48,614**
Expenses							
Administration	3,600	3,599	3,111	3,111	3,111	3,111	3,111
Wages and Benefits	11,800	13,399	13,760	14,035	14,035	14,035	14,035
Operating	12,840	17,956	17,995	13,995	13,995	13,995	13,995
Debt Charges - Interest	13	20	98	198	153	105	56
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses	**33,113**	**39,834**	**39,824**	**36,199**	**36,154**	**36,106**	**36,057**
Other							
Capital Expenditures	1,729	17,162	15,469	1,457	1,457	1,457	1,457
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	661	653	657	1,611	1,656	1,704	1,753
Transfer to/(from) Reserves	15,045	(10,506)	(3,926)	14,207	14,207	14,207	14,207
Unfunded Amortization	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other	**12,575**	**2,449**	**7,340**	**12,415**	**12,460**	**12,508**	**12,557**
Lillies Lake Waste Water Plant (Surplus)/Deficit:	(7)	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Lillies Lake Waste Water Plant 393		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1315	System Repairs & Upgrades	1,729	15,768	14,040	-	-	-	-
Capital Projects Total:		**1,729**	**15,768**	**14,040**				

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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	14,916	14,012	16,566	18,216	18,216	18,216	18,216
User Fees & Service Charges	24,276	24,277	24,277	24,277	24,277	24,277	24,277
Investment Income	5,833	-	-	-	-	-	-
Internal Recoveries	19	-	-	-	-	-	-
Total Revenues	**45,044**	**38,289**	**40,843**	**42,493**	**42,493**	**42,493**	**42,493**
Expenses							
Administration	2,472	2,472	2,525	2,525	2,525	2,525	2,525
Wages and Benefits	9,249	10,106	10,238	10,442	10,442	10,442	10,442
Operating	8,644	11,266	11,312	11,312	11,312	11,312	11,312
Debt Charges - Interest	13	20	73	147	113	78	42
Amortization of Tangible Capital Assets	7,692	7,687	7,687	7,687	7,687	7,687	7,687
Total Expenses	**28,070**	**31,551**	**31,835**	**32,113**	**32,079**	**32,044**	**32,008**
Other							
Debt Principal Repayment	661	653	487	1,194	1,228	1,263	1,300
Transfer to/(from) Reserves	24,013	13,772	16,208	16,873	16,873	16,873	16,872
Unfunded Amortization	(7,692)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other	**16,982**	**6,738**	**9,008**	**10,380**	**10,414**	**10,449**	**10,485**
Painted Boat Waste Water Plant (Surplus)/Deficit:	**8**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Painted Boat Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394	2025	2025	2026	2027	2028	2029	2030
	-	-	-	-	-	-	-
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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395	2025	2025	2026	2027	2028	2029	2030
Revenues							
Frontage & Parcel Taxes	25,500	25,503	25,503	25,503	25,503	25,503	25,503
User Fees & Service Charges	18,812	17,207	18,531	18,531	18,531	18,531	18,531
Investment Income	4,935	-	-	-	-	-	-
Internal Recoveries	23	-	-	-	-	-	-
Total Revenues	**49,270**	**42,710**	**44,034**	**44,034**	**44,034**	**44,034**	**44,034**
Expenses							
Administration	4,308	4,309	3,591	3,591	3,591	3,591	3,591
Wages and Benefits	7,633	16,463	16,911	17,246	17,246	17,246	17,246
Operating	7,617	9,527	9,587	9,587	9,587	9,587	9,587
Debt Charges - Interest	29	40	78	158	121	83	45
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses	**35,715**	**46,466**	**46,294**	**46,709**	**46,672**	**46,634**	**46,596**
Other							
Debt Principal Repayment	1,322	1,306	522	1,280	1,317	1,355	1,393
Transfer to/(from) Reserves	28,364	11,065	13,345	12,172	12,172	12,172	12,172
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other	**13,558**	**(3,756)**	**(2,260)**	**(2,675)**	**(2,638)**	**(2,600)**	**(2,562)**
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:	**3**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Sakinaw Ridge Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395	2025	2025	2026	2027	2028	2029	2030
	-	-	-	-	-	-	-
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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	17,113	20,623	21,848	25,191	31,000	5,809	23.06%	14.92%
Area B - Halfmoon Bay	14,328	17,610	18,098	21,708	26,411	4,703	21.66%	12.71%
Area D - Roberts Creek	10,823	13,398	13,765	16,144	19,991	3,847	23.83%	9.62%
Area E - Elphinstone	8,315	10,408	10,606	12,869	16,044	3,175	24.67%	7.72%
Area F - West Howe Sound	13,900	16,649	17,717	21,440	26,812	5,372	25.06%	12.91%
Member Municipalities								
District of Sechelt	30,150	38,961	38,869	45,983	56,514	10,531	22.90%	27.20%
Town of Gibsons	13,288	16,935	17,398	21,361	26,661	5,300	24.81%	12.83%
shíshálh Nation Government District	2,161	2,553	2,698	3,301	4,307	1,006	30.48%	2.07%
Net Taxes Levied	**110,079**	**137,137**	**141,000**	**167,998**	**207,740**	**39,742**	**23.66%**	**100.00%**
Limit by law	563,421	563,421	559,919	567,797	558,180			

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

	2022	2023	2024	2025	2026
Residential [01]	.53	.60	.62	.72	.90
Utilities [02]	1.87	2.09	2.15	2.51	3.15
Major Industry [04]	1.82	2.03	2.09	2.44	3.06
Light Industry [05]	1.82	2.03	2.09	2.44	3.06
Business and Other [06]	1.31	1.46	1.51	1.76	2.21
Managed Forest Land [07]	1.60	1.79	1.85	2.16	2.70
Rec/Non Profit [08]	.53	.60	.62	.72	.90
Farm [09]	.53	.60	.62	.72	.90

Cemetery 400	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	6	-	-	-	-	-	-
Tax Requisitions	168,000	168,998	207,740	212,074	307,514	209,255	207,846
User Fees & Service Charges	81,416	61,134	61,134	61,134	61,134	61,134	61,134
Investment Income	17,747	-	-	-	-	-	-
Internal Recoveries	142	-	-	-	-	-	-
Other Revenue	50	-	-	-	-	-	-
Total Revenues	**267,361**	**230,132**	**268,874**	**273,208**	**368,648**	**270,389**	**268,980**
Expenses							
Administration	19,320	19,315	22,666	22,666	22,666	22,666	22,666
Wages and Benefits	63,994	83,764	101,305	103,333	200,171	103,333	103,333
Operating	89,797	74,069	74,123	74,123	74,123	74,123	74,123
Debt Charges - Interest	-	5,621	5,965	5,106	3,708	2,287	878
Amortization of Tangible Capital Assets	4,140	4,144	4,144	4,144	4,144	4,144	4,144
Total Expenses	**177,251**	**186,913**	**208,203**	**209,372**	**304,812**	**206,553**	**205,144**
Other							
Capital Expenditures	331,320	495,713	192,449	-	-	-	-
Proceeds from Long Term Debt	-	(283,634)	(249,898)	-	-	-	-
Debt Principal Repayment	-	28,363	45,815	49,980	49,980	49,980	49,980
Transfer to/(from) Reserves	(168,459)	(182,913)	18,000	18,000	18,000	18,000	18,000
Transfer to/(from) Appropriated Surplus	33,736	-	-	-	-	-	-
Transfer to/(from) Other Funds	(102,349)	(10,166)	58,449	-	-	-	-
Unfunded Amortization	(4,140)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)
Total Other	**90,108**	**43,219**	**60,671**	**63,836**	**63,836**	**63,836**	**63,836**
Cemetery (Surplus)/Deficit:	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Cemetery 400		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1368	Seaview Cemetary Expansion	331,320	495,708	192,444	-	-	-	-
Capital Projects Total:		**331,320**	**495,708**	**192,444**				

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	170,857	178,611	189,012	197,255	231,111	33,856	17.16%	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	**170,857**	**178,611**	**189,012**	**197,255**	**231,111**	**33,856**	**17.16%**	**100.00%**
Limit by law	992,531	992,531	1,020,314	1,005,413	985,206			

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

	2022	2023	2024	2025	2026
Residential [01]	5.34	5.18	5.32	5.63	6.71
Utilities [02]	18.68	18.11	18.64	19.69	23.50
Major Industry [04]	-	-	-	-	-
Light Industry [05]	18.15	17.60	18.10	19.13	22.83
Business and Other [06]	13.08	12.68	13.04	13.78	16.45
Managed Forest Land [07]	16.01	15.53	15.97	16.88	20.14
Rec/Non Profit [08]	5.34	5.18	5.32	5.63	6.71
Farm [09]	5.34	5.18	5.32	5.63	6.71

Pender Harbour Health Clinic	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
410	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	197,256	197,255	231,111	231,111	231,111	231,111	231,111
Investment Income	2,012	-	-	-	-	-	-
Internal Recoveries	165	-	-	-	-	-	-
Total Revenues	**199,433**	**197,255**	**231,111**	**231,111**	**231,111**	**231,111**	**231,111**
Expenses							
Administration	7,872	7,868	8,364	8,364	8,364	8,364	8,364
Operating	185,610	185,040	217,747	217,747	217,747	217,747	217,747
Total Expenses	**193,482**	**192,908**	**226,111**	**226,111**	**226,111**	**226,111**	**226,111**
Other							
Transfer to/(from) Reserves	6,612	5,000	5,000	5,000	5,000	5,000	5,000
Prior Year (Surplus)/Deficit	(652)	(653)	-	-	-	-	-
Total Other	**5,960**	**4,347**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Pender Harbour Health Clinic (Surplus)/Deficit:	**9**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	29,821	31,111	33,369	30,655	31,169	514	1.68%	14.92%
Area B - Halfmoon Bay	24,968	26,567	27,641	26,417	26,554	137	0.52%	12.71%
Area D - Roberts Creek	18,860	20,212	21,024	19,646	20,100	454	2.31%	9.62%
Area E - Elphinstone	14,490	15,702	16,199	15,661	16,131	470	3.00%	7.72%
Area F - West Howe Sound	24,222	25,117	27,059	26,091	26,958	867	3.32%	12.91%
Member Municipalities								
District of Sechelt	52,538	58,777	59,366	55,958	56,821	863	1.54%	27.20%
Town of Gibsons	23,155	25,548	26,572	25,995	26,806	811	3.12%	12.83%
shíshálh Nation Government District	3,766	3,852	4,121	4,017	4,331	314	7.82%	2.07%
Net Taxes Levied	**191,820**	**206,885**	**215,351**	**204,440**	**208,869**	**4,429**	**2.17%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	.93	.90	.94	.87	.91
Utilities [02]	3.26	3.16	3.29	3.06	3.17
Major Industry [04]	3.17	3.07	3.20	2.97	3.08
Light Industry [05]	3.17	3.07	3.20	2.97	3.08
Business and Other [06]	2.28	2.21	2.30	2.14	2.22
Managed Forest Land [07]	2.80	2.70	2.82	2.62	2.72
Rec/Non Profit [08]	.93	.90	.94	.87	.91
Farm [09]	.93	.90	.94	.87	.91

Regional Planning	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
500	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	12	-	-	-	-	-	-
Tax Requisitions	204,444	204,440	208,869	211,859	211,875	211,892	211,909
User Fees & Service Charges	1,833	430	430	430	430	430	430
Investment Income	14,076	-	-	-	-	-	-
Internal Recoveries	230	-	-	-	-	-	-
Other Revenue	121,132	154,870	119,478	-	-	-	-
Total Revenues	**341,727**	**359,740**	**328,777**	**212,289**	**212,305**	**212,322**	**212,339**
Expenses							
Administration	54,768	54,763	49,829	49,829	49,829	49,829	49,829
Wages and Benefits	91,116	139,315	148,675	151,649	151,649	151,649	151,649
Operating	136,156	165,662	130,273	10,811	10,827	10,844	10,861
Total Expenses	**282,040**	**359,740**	**328,777**	**212,289**	**212,305**	**212,322**	**212,339**
Other							
Transfer to/(from) Reserves	59,691	-	-	-	-	-	-
Total Other	**59,691**	**-**	**-**	**-**	**-**	**-**	**-**
Regional Planning (Surplus)/Deficit:	**4**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	333,288	358,493	510,389	511,066	545,021	33,955	6.64%	28.23%
Area B - Halfmoon Bay	261,341	286,640	395,469	412,418	434,614	22,196	5.38%	22.51%
Area D - Roberts Creek	210,788	232,895	321,568	327,532	351,466	23,934	7.31%	18.20%
Area E - Elphinstone	161,949	180,928	247,774	261,088	282,068	20,980	8.04%	14.61%
Area F - West Howe Sound	183,075	199,434	284,479	300,897	317,492	16,595	5.52%	16.44%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**1,150,441**	**1,258,389**	**1,759,679**	**1,813,001**	**1,930,661**	**117,660**	**6.49%**	**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
Residential [01]	10.41	10.39	14.38	14.58	15.83
Utilities [02]	36.45	36.36	50.32	51.02	55.42
Major Industry [04]	35.40	35.32	48.88	49.56	53.84
Light Industry [05]	35.40	35.32	48.88	49.56	53.84
Business and Other [06]	25.51	25.45	35.22	35.71	38.79
Managed Forest Land [07]	31.24	31.16	43.13	43.73	47.50
Rec/Non Profit [08]	10.41	10.39	14.38	14.58	15.83
Farm [09]	10.41	10.39	14.38	14.58	15.83

Rural Planning Services	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	1,813,001	1,813,001	1,930,661	1,406,513	1,406,614	1,406,717	1,406,822
Government Transfers	94,384	244,383	150,000	-	-	-	-
User Fees & Service Charges	290,550	282,641	290,987	295,078	295,078	295,078	295,078
Investment Income	32,779	-	-	-	-	-	-
Internal Recoveries	1,643	-	-	-	-	-	-
Other Revenue	48,990	35,000	10,000	-	-	-	-
Total Revenues	**2,281,347**	**2,375,025**	**2,381,648**	**1,701,591**	**1,701,692**	**1,701,795**	**1,701,900**
Expenses							
Administration	314,076	314,072	266,781	266,781	266,781	266,781	266,781
Wages and Benefits	1,476,135	1,524,787	1,596,612	1,362,953	1,362,953	1,362,953	1,362,953
Operating	418,251	1,015,839	955,926	71,857	71,958	72,061	72,166
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	**2,208,462**	**2,854,698**	**2,819,319**	**1,701,591**	**1,701,692**	**1,701,795**	**1,701,900**
Other							
Transfer to/(from) Reserves	71,723	(429,673)	(387,671)	-	-	-	-
Transfer to/(from) Appropriated Surplus	3,383	-	-	-	-	-	-
Transfer to/(from) Other Funds	(2,215)	(50,000)	(50,000)	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	**72,891**	**(479,673)**	**(437,671)**	**-**	**-**	**-**	**-**
Rural Planning Services (Surplus)/Deficit:	**6**	**-**	**-**	**-**	**-**	**-**	**-**

506 Geographic Information Services

About: GIS provides online mapping functions and spatial analysis services that enable the public and SCRD Staff to visualize and analyse 381,000 hectares of 'places' that make up the Regional District. Core GIS applications include: OCP mapping, analytical mapping, ecological spatial analysis, Parks Master Plan mapping, utilities system mapping, and 911 mapping.

Source of Funding: User Fees & Internal Recovery

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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
User Fees & Service Charges	35,813	20,500	20,500	20,500	20,500	20,500	20,500
Investment Income	13,815	-	-	-	-	-	-
Internal Recoveries	337,280	336,954	346,823	372,245	372,245	372,245	372,245
Total Revenues	**386,908**	**357,454**	**367,323**	**392,745**	**392,745**	**392,745**	**392,745**
Expenses							
Wages and Benefits	291,763	292,228	307,097	317,519	317,519	317,519	317,519
Operating	60,606	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	27,111	11,548	18,728	18,728	18,728	18,728	18,728
Total Expenses	**379,480**	**369,002**	**391,051**	**401,473**	**401,473**	**401,473**	**401,473**
Other							
Capital Expenditures	-	-	-	60,000	-	-	60,000
Transfer to/(from) Reserves	34,531	-	(5,000)	(50,000)	10,000	10,000	(50,000)
Unfunded Amortization	(27,111)	(11,548)	(18,728)	(18,728)	(18,728)	(18,728)	(18,728)
Total Other	**7,420**	**(11,548)**	**(23,728)**	**(8,728)**	**(8,728)**	**(8,728)**	**(8,728)**
Geographic Information Services (Surplus)/Deficit:	**(8)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Geographic Information Services 506		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1078	Orthophoto Aquisition	-	-	-	60,000	-	-	60,000
Capital Projects Total:					**60,000**			**60,000**

510 Civic Addressing

About: Civic addressing provides an official house-street numbering service for the Regional District, the Sechelt Indian Government District, the District of Sechelt, and the Town of Gibsons. We maintain linkages to the Canada Post postal code addressing and the 911 Emergency telephone service.

Source of Funding: User Fees

Taxation Impact

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

Civic Addressing 510	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
User Fees & Service Charges	27,975	34,572	35,149	35,721	35,721	35,721	35,721
Investment Income	7,867	-	-	-	-	-	-
Internal Recoveries	27	-	-	-	-	-	-
Total Revenues	**35,869**	**34,572**	**35,149**	**35,721**	**35,721**	**35,721**	**35,721**
Expenses							
Administration	4,344	4,341	4,167	4,167	4,167	4,167	4,167
Wages and Benefits	17,290	27,870	28,621	29,193	29,193	29,193	29,193
Operating	458	2,361	2,361	2,361	2,361	2,361	2,361
Total Expenses	**22,092**	**34,572**	**35,149**	**35,721**	**35,721**	**35,721**	**35,721**
Other							
Capital Expenditures	-	-	-	15,000	-	-	15,000
Transfer to/(from) Reserves	13,782	-	-	(15,000)	-	-	(15,000)
Total Other	**13,782**	**-**	**-**	**-**	**-**	**-**	**-**
Civic Addressing (Surplus)/Deficit:	**5**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Civic Addressing 510	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1342 Orthophoto Aquisition [510]	-	-	-	15,000	-	-	15,000
Capital Projects Total:				**15,000**			**15,000**

515 Heritage Conservation Service

About: A service for the purpose of recognizing and promoting heritage conservation within Areas A,B,D,E,& F

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1077 - Heritage Conservation Service

Basis of Apportionment: Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								26.07%
Area B - Halfmoon Bay								21.25%
Area D - Roberts Creek								16.76%
Area E - Elphinstone								13.44%
Area F - West Howe Sound								22.49%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied								**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenses							
Administration	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-
Heritage Conservation Service (Surplus)/Deficit:	-	-	-	-	-	-	-

520 Building Inspection Services

About: Building Code Administration for new buildings and renovations. Permits are required for most types of construction (e.g. new housing, commercial and industrial buildings, and accessory structures), as well plumbing permits. Covers all electoral areas including islands and parts of the SIGD

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1000.1 - Building Inspection Services

Basis of Apportionment: Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	(238)	2,180						24.89%
Area B - Halfmoon Bay	(199)	1,861						21.20%
Area D - Roberts Creek	-151	1,416						16.05%
Area E - Elphinstone	(116)	1,100						12.88%
Area F - West Howe Sound	(193)	1,760						21.52%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	(30)	270						3.46%
Net Taxes Levied	**(927)**	**8,586**						**100.00%**
Limit by law								

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

	2022	2023	2024	2025	2026
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 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	-	-	-	-	-	-	-
User Fees & Service Charges	1,327,525	1,062,884	1,099,271	1,116,624	1,116,698	1,116,773	1,116,850
Investment Income	69,790	-	-	-	-	-	-
Internal Recoveries	797	-	-	-	-	-	-
Other Revenue	7,210	600	600	600	600	600	600
Total Revenues	**1,405,322**	**1,063,484**	**1,099,871**	**1,117,224**	**1,117,298**	**1,117,373**	**1,117,450**
Expenses							
Administration	169,212	169,210	154,098	154,098	154,098	154,098	154,098
Wages and Benefits	763,860	830,086	863,943	881,223	881,223	881,223	881,223
Operating	74,644	57,688	75,330	75,403	75,477	75,552	75,629
Amortization of Tangible Capital Assets	16,380	17,040	16,555	16,555	16,555	16,555	16,555
Total Expenses	**1,024,096**	**1,074,024**	**1,109,926**	**1,127,279**	**1,127,353**	**1,127,428**	**1,127,505**
Other							
Transfer to/(from) Reserves	397,360	6,000	6,000	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	254	500	500	500	500	500	500
Unfunded Amortization	(16,380)	(17,040)	(16,555)	(16,555)	(16,555)	(16,555)	(16,555)
Total Other	**381,234**	**(10,540)**	**(10,055)**	**(10,055)**	**(10,055)**	**(10,055)**	**(10,055)**
Building Inspection Services (Surplus)/Deficit:	**8**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	80,517	38,746	83,548	(17,612)	30,590	48,202	(273.69%)	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	**80,517**	**38,746**	**83,548**	**(17,612)**	**30,590**	**48,202**	**(273.69%)**	**100.00%**
Limit by law	218,357	218,357	224,469	221,191	216,745			

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

	2022	2023	2024	2025	2026
Residential [01]	2.52	1.12	2.35	(.50)	.89
Utilities [02]	8.80	3.93	8.24	(1.76)	3.11
Major Industry [04]	-	-	-	-	-
Light Industry [05]	8.55	3.82	8.00	(1.71)	3.02
Business and Other [06]	6.16	2.75	5.77	(1.23)	2.18
Managed Forest Land [07]	7.55	3.37	7.06	(1.51)	2.67
Rec/Non Profit [08]	2.52	1.12	2.35	(.50)	.89
Farm [09]	2.52	1.12	2.35	(.50)	.89

Economic Development Area A	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
531	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	(17,616)	(17,612)	30,590	3,731	3,731	3,731	3,731
Investment Income	172	-	-	-	-	-	-
Internal Recoveries	34	-	-	-	-	-	-
Total Revenues	**(17,410)**	**(17,612)**	**30,590**	**3,731**	**3,731**	**3,731**	**3,731**
Expenses							
Administration	3,756	3,754	1,731	1,731	1,731	1,731	1,731
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	29,091	37,880	37,856	2,000	2,000	2,000	2,000
Total Expenses	**32,846**	**41,634**	**39,587**	**3,731**	**3,731**	**3,731**	**3,731**
Other							
Transfer to/(from) Appropriated Surplus	(57,284)	(57,285)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,960)	(1,961)	(8,997)	-	-	-	-
Total Other	**(59,244)**	**(59,246)**	**(8,997)**	**-**	**-**	**-**	**-**
Economic Development Area A (Surplus)/Deficit:	**(8,988)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	49,890	7,884	48,230	(43,178)	604	43,782	(101.40%)	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	**49,890**	**7,884**	**48,230**	**(43,178)**	**604**	**43,782**	**(101.40%)**	**100.00%**
Limit by law	155,494	155,494	153,922	157,348	150,873			

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

	2022	2023	2024	2025	2026
Residential [01]	1.86	.27	1.64	(1.43)	.02
Utilities [02]	6.52	.94	5.74	(5.00)	.07
Major Industry [04]	6.33	.91	5.58	(4.86)	.07
Light Industry [05]	6.33	.91	5.58	(4.86)	.07
Business and Other [06]	4.56	.66	4.02	(3.50)	.05
Managed Forest Land [07]	5.59	.80	4.92	(4.29)	.06
Rec/Non Profit [08]	1.86	.27	1.64	(1.43)	.02
Farm [09]	1.86	.27	1.64	(1.43)	.02

Economic Development Area B 532	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	16	-	-	-	-	-	-
Tax Requisitions	(43,176)	(43,178)	604	2,411	2,411	2,411	2,411
Investment Income	39	-	-	-	-	-	-
Internal Recoveries	8	-	-	-	-	-	-
Total Revenues	**(43,113)**	**(43,178)**	**604**	**2,411**	**2,411**	**2,411**	**2,411**
Expenses							
Administration	2,256	2,257	411	411	411	411	411
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	326	8,661	8,592	2,000	2,000	2,000	2,000
Total Expenses	**2,581**	**10,918**	**9,003**	**2,411**	**2,411**	**2,411**	**2,411**
Other							
Transfer to/(from) Appropriated Surplus	(51,728)	(51,727)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(2,369)	(2,369)	(8,399)	-	-	-	-
Total Other	**(54,097)**	**(54,096)**	**(8,399)**	**-**	**-**	**-**	**-**
Economic Development Area B (Surplus)/Deficit:	**(8,403)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	43,271	7,032	43,635	(39,103)	186	39,289	(100.48%)	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	**43,271**	**7,032**	**43,635**	**(39,103)**	**186**	**39,289**	**(100.48%)**	**100.00%**
Limit by law	149,330	149,330	148,933	149,686	147,750			

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

	2022	2023	2024	2025	2026
Residential [01]	2.14	.31	1.95	(1.74)	.01
Utilities [02]	7.48	1.10	6.83	(6.09)	.03
Major Industry [04]	7.27	1.07	6.63	(5.92)	.03
Light Industry [05]	7.27	1.07	6.63	(5.92)	.03
Business and Other [06]	5.24	.77	4.78	(4.26)	.02
Managed Forest Land [07]	6.41	.94	5.85	(5.22)	.03
Rec/Non Profit [08]	2.14	.31	1.95	(1.74)	.01
Farm [09]	2.14	.31	1.95	(1.74)	.01

Economic Development Area D	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
533	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	(39,108)	(39,103)	186	2,359	2,359	2,359	2,359
Investment Income	34	-	-	-	-	-	-
Internal Recoveries	7	-	-	-	-	-	-
Total Revenues	**(39,067)**	**(39,103)**	**186**	**2,359**	**2,359**	**2,359**	**2,359**
Expenses							
Administration	2,028	2,033	359	359	359	359	359
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	(137)	7,518	7,525	2,000	2,000	2,000	2,000
Total Expenses	**1,890**	**9,551**	**7,884**	**2,359**	**2,359**	**2,359**	**2,359**
Other							
Transfer to/(from) Appropriated Surplus	(46,836)	(46,837)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,817)	(1,817)	(7,698)	-	-	-	-
Total Other	**(48,653)**	**(48,654)**	**(7,698)**	**-**	**-**	**-**	**-**
Economic Development Area D (Surplus)/Deficit:	**(7,696)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	32,690	7,675	32,089	(22,255)	3,451	25,706	(115.51%)	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**32,690**	**7,675**	**32,089**	**(22,255)**	**3,451**	**25,706**	**(115.51%)**	**100.00%**
Limit by law	171,446	171,446	169,711	176,002	174,568			

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

	2022	2023	2024	2025	2026
Residential [01]	2.10	.44	1.86	(1.24)	.19
Utilities [02]	7.36	1.54	6.52	(4.35)	.68
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.15	1.50	6.33	(4.22)	.66
Business and Other [06]	5.15	1.08	4.56	(3.04)	.47
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.10	.44	1.86	(1.24)	.19

Economic Development Area E	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
534	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	(22,260)	(22,255)	3,451	2,419	2,419	2,419	2,419
Investment Income	40	-	-	-	-	-	-
Internal Recoveries	8	-	-	-	-	-	-
Total Revenues	**(22,212)**	**(22,255)**	**3,451**	**2,419**	**2,419**	**2,419**	**2,419**
Expenses							
Administration	1,512	1,511	419	419	419	419	419
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	3,051	8,836	8,868	2,000	2,000	2,000	2,000
Total Expenses	**4,562**	**10,347**	**9,287**	**2,419**	**2,419**	**2,419**	**2,419**
Other							
Transfer to/(from) Appropriated Surplus	(30,828)	(30,827)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,776)	(1,775)	(5,836)	-	-	-	-
Total Other	**(32,604)**	**(32,602)**	**(5,836)**	**-**	**-**	**-**	**-**
Economic Development Area E (Surplus)/Deficit:	**(5,830)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	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	52,140	10,269	53,632	(37,283)	4,977	42,260	(113.35%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**52,140**	**10,269**	**53,632**	**(37,283)**	**4,977**	**42,260**	**(113.35%)**	**100.00%**
Limit by law	234,017	234,017	240,222	246,960	244,648			

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

	2022	2023	2024	2025	2026
Residential [01]	2.01	.37	1.86	(1.25)	.17
Utilities [02]	7.02	1.29	6.52	(4.37)	.59
Major Industry [04]	6.82	1.25	6.33	(4.25)	.57
Light Industry [05]	6.82	1.25	6.33	(4.25)	.57
Business and Other [06]	4.91	.90	4.56	(3.06)	.41
Managed Forest Land [07]	6.02	1.11	5.59	(3.75)	.50
Rec/Non Profit [08]	2.01	.37	1.86	(1.25)	.17
Farm [09]	2.01	.37	1.86	(1.25)	.17

Economic Development Area F 535	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	(37,284)	(37,283)	4,977	2,589	2,589	2,589	2,589
Investment Income	57	-	-	-	-	-	-
Internal Recoveries	12	-	-	-	-	-	-
Total Revenues	**(37,215)**	**(37,283)**	**4,977**	**2,589**	**2,589**	**2,589**	**2,589**
Expenses							
Administration	2,388	2,386	589	589	589	589	589
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	4,402	12,605	12,659	2,000	2,000	2,000	2,000
Total Expenses	**6,789**	**14,991**	**13,248**	**2,589**	**2,589**	**2,589**	**2,589**
Other							
Transfer to/(from) Appropriated Surplus	(50,428)	(50,427)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,847)	(1,847)	(8,271)	-	-	-	-
Total Other	**(52,275)**	**(52,274)**	**(8,271)**	**-**	**-**	**-**	**-**
Economic Development Area F (Surplus)/Deficit:	**(8,271)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								14.92%
Area B - Halfmoon Bay								12.71%
Area D - Roberts Creek								9.62%
Area E - Elphinstone								7.72%
Area F - West Howe Sound								12.91%
Member Municipalities								
District of Sechelt								27.20%
Town of Gibsons								12.83%
shíshálh Nation Government District								2.07%
Net Taxes Levied								**100.00%**
Limit by law	1,217,816	1,356,385	1,347,953	1,366,919	1,343,766			

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

	2022	2023	2024	2025	2026
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	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
540	2025	2025	2026	2027	2028	2029	2030
Revenues							
Investment Income	44,949	-	-	-	-	-	-
Internal Recoveries	190	-	-	-	-	-	-
Other Revenue	121,460	156,339	121,459	121,459	121,459	121,459	121,459
Total Revenues	**166,599**	**156,339**	**121,459**	**121,459**	**121,459**	**121,459**	**121,459**
Expenses							
Administration	23,256	23,257	11,227	11,227	11,227	11,227	11,227
Wages and Benefits	60,898	83,243	112,614	32,753	32,753	32,753	32,753
Operating	107,934	243,469	226,633	73,896	73,896	73,896	73,896
Total Expenses	**192,088**	**349,969**	**350,474**	**117,876**	**117,876**	**117,876**	**117,876**
Other							
Development of Land Held for Resale	23,256	219,308	207,278	19,227	19,227	19,227	19,227
Transfer to/(from) Reserves	(48,743)	(412,938)	(436,293)	(15,644)	(15,644)	(15,644)	(15,644)
Total Other	**(25,487)**	**(193,630)**	**(229,015)**	**3,583**	**3,583**	**3,583**	**3,583**
Hillside Development Project (Surplus)/Deficit:	**2**	**-**	**-**	**-**	**-**	**-**	**-**

615 Community Recreation Facilities

About: A service established for the purpose of providing for the construction, capital improvements, operation and maintenance of the Gibsons and District Aquatic Centre, Gibsons and Area Community Centre, Sunshine Coast Arena and Sechelt Aquatic Centre.

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1058.1 - Community Recreation Facilities

Basis of Apportionment: Improvements Only

Limit on Taxation: The greater of $1.150/$1000 or $7056746

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	952,501	1,009,354	1,107,521	1,225,289	1,466,171	240,882	19.66%	17.21%
Area D - Roberts Creek	601,140	656,690	712,236	765,957	901,840	135,883	17.74%	10.58%
Area E - Elphinstone	542,961	600,808	650,007	710,837	836,766	125,929	17.72%	9.82%
Area F - West Howe Sound	762,246	809,430	898,786	1,028,104	1,236,847	208,743	20.30%	14.51%
Member Municipalities								
District of Sechelt	1,926,431	2,136,358	2,205,264	2,285,796	2,581,913	296,117	12.95%	30.30%
Town of Gibsons	780,032	867,845	941,384	1,000,283	1,180,838	180,555	18.05%	13.86%
shíshálh Nation Government District	190,009	207,282	232,365	262,690	316,851	54,161	20.62%	3.72%
Net Taxes Levied	**5,755,320**	**6,287,766**	**6,747,563**	**7,278,957**	**8,521,227**	**1,242,270**	**17.07%**	**100.00%**
Limit by law	16,847,846	18,978,636	18,689,998	19,047,723	18,659,777			

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

	2022	2023	2024	2025	2026
Residential [01]	94.90	94.85	99.01	104.82	121.24
Utilities [02]	332.15	331.99	346.54	366.85	424.35
Major Industry [04]	322.66	322.51	336.64	356.37	412.22
Light Industry [05]	322.66	322.51	336.64	356.37	412.22
Business and Other [06]	232.51	232.39	242.58	256.80	297.04
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	94.87	94.83	99.01	104.81	121.24
Farm [09]	-	-	-	-	-

Community Recreation Facilities	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
615	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	230	-	-	-	-	-	-
Tax Requisitions	7,278,960	7,299,957	8,521,227	8,739,214	9,022,912	8,055,162	8,073,410
Frontage & Parcel Taxes	1,699,800	1,698,073	118,005	-	-	-	-
User Fees & Service Charges	1,872,352	1,856,984	1,875,988	1,895,021	1,895,021	1,895,021	1,895,021
Investment Income	1,256,506	553,539	75,648	-	9,566	19,443	20,242
Gain on Disposal of Tangible Assets	(3,980)	-	-	-	-	-	-
Internal Recoveries	5,992	-	-	-	-	-	-
Other Revenue	48,687	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues	**12,158,547**	**11,426,411**	**10,608,726**	**10,652,093**	**10,945,357**	**9,987,484**	**10,006,531**
Expenses							
Administration	1,091,748	1,091,744	1,077,085	1,077,085	1,077,085	1,077,085	1,077,085
Wages and Benefits	4,229,982	4,514,156	4,685,272	4,705,050	4,705,050	4,705,050	4,705,050
Operating	2,048,479	2,294,378	2,441,768	2,154,797	2,150,397	2,150,397	2,150,397
Debt Charges - Interest	766,903	1,057,529	177,034	188,486	172,066	155,410	141,312
Amortization of Tangible Capital Assets	1,118,166	1,028,597	1,048,537	1,048,537	1,048,537	1,048,537	1,048,537
Total Expenses	**9,255,278**	**9,986,404**	**9,429,696**	**9,173,955**	**9,153,135**	**9,136,479**	**9,122,381**
Other							
Capital Expenditures	1,965,467	8,868,330	7,913,770	1,691,410	3,526,905	475,005	1,067,205
Proceeds from Long Term Debt	(595,394)	(6,080,071)	(5,080,424)	-	(2,385,100)	-	(730,700)
Debt Principal Repayment	1,464,365	1,693,786	637,813	864,339	883,513	847,648	757,810
Transfer to/(from) Reserves	1,984,321	(2,271,241)	(2,002,270)	(29,074)	815,441	576,889	838,372
Transfer to/(from) Appropriated Surplus	232,285	(115,467)	(25,646)	-	-	-	-
Transfer to/(from) Other Funds	(1,027,096)	373,267	784,324	-	-	-	-
Transfer to/(from) Accumulated Surplus	(3,980)	-	-	-	-	-	-
Unfunded Amortization	(1,118,166)	(1,028,597)	(1,048,537)	(1,048,537)	(1,048,537)	(1,048,537)	(1,048,537)
Total Other	**2,901,802**	**1,440,007**	**1,179,030**	**1,478,138**	**1,792,222**	**851,005**	**884,150**
Community Recreation Facilities (Surplus)/Deficit:	**(1,467)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Community Recreation Facilities 615		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1151	Capital Renewal Fund (GACC)	370,237	1,257,588	1,546,860	54,444	64,716	64,716	64,716
CP1152	Capital Renewal Fund (SAC)	33,095	797,064	1,005,504	20,676	24,576	24,576	24,576
CP1153	Capital Renewal Fund (SCA)	27,010	545,784	578,772	5,592	6,636	6,636	6,636
CP1154	Capital Renewal Fund (GDAF)	45,849	275,772	223,740	2,496	2,964	2,964	2,964
CP1256	SAC Sprinkler System Replacement	65,148	220,200	-	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	1,014,996	-	-	-	-
CP1348	Fitness Equipment Replacement	103,055	130,200	-	-	-	-	-
CP1349	GACC Roof Replacement	760,862	2,884,800	2,123,940	-	-	-	-
CP1350	SAC Roof Replacement	383,457	1,217,700	834,252	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	34,948	112,296	123,804	-	-	-	-
CP1393	SAC Heat Pump Replacement	89,286	89,820	-	-	-	-	-
CP1419	GACC Direct Digital Controls Replacement	-	374,904	374,904	-	-	-	-
CP1420	Capital Renewal Fund (GACC)	10,925	18,096	84,696	-	-	-	-
CP1438	SAC Water Feature Pumps	41,596	44,100	-	-	-	-	-
CP1456	Capital Renewal Fund (GDAF)	-	-	2,304	-	-	-	-
Capital Projects Total:		**1,965,468**	**8,868,324**	**7,913,772**	**83,208**	**98,892**	**98,892**	**98,892**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	594,736	610,918	651,791	695,172	705,567	10,395	1.50%	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	**594,736**	**610,918**	**651,791**	**695,172**	**705,567**	**10,395**	**1.50%**	**100.00%**
Limit by law	1,480,947	1,603,434	1,624,504	1,620,272	1,585,179			

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

	2022	2023	2024	2025	2026
Residential [01]	68.34	65.20	66.33	68.23	66.94
Utilities [02]	239.20	228.21	232.17	238.81	234.27
Major Industry [04]	-	-	-	-	-
Light Industry [05]	232.37	221.69	225.53	231.99	227.58
Business and Other [06]	167.44	159.74	162.52	167.17	163.99
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	68.34	65.20	66.33	68.23	66.94
Farm [09]	-	-	-	-	-

Pender Harbour Pool 625	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	695,172	697,672	705,567	727,542	727,542	727,542	727,542
Frontage & Parcel Taxes	64,548	64,523	64,523	64,523	64,523	46,788	-
User Fees & Service Charges	91,356	91,627	91,670	91,701	91,701	91,701	91,701
Investment Income	62,523	23,270	25,363	27,539	29,803	32,157	-
Internal Recoveries	601	-	-	-	-	-	-
Total Revenues	**914,200**	**877,092**	**887,123**	**911,305**	**913,569**	**898,188**	**819,243**
Expenses							
Administration	91,920	91,922	104,733	104,733	104,733	104,733	104,733
Wages and Benefits	429,031	512,446	507,099	531,605	531,605	531,605	531,605
Operating	158,863	159,813	160,287	157,905	157,905	157,905	157,905
Debt Charges - Interest	35,472	35,470	35,470	35,470	35,470	17,735	-
Amortization of Tangible Capital Assets	102,153	101,634	96,263	96,263	96,263	96,263	96,263
Total Expenses	**817,439**	**901,285**	**903,852**	**925,976**	**925,976**	**908,241**	**890,506**
Other							
Capital Expenditures	60,506	70,441	73,750	10,000	10,000	10,000	10,000
Debt Principal Repayment	52,320	52,323	54,416	56,592	58,856	61,210	-
Transfer to/(from) Reserves	85,680	(47,823)	(51,132)	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds	(8,025)	2,500	2,500	-	-	-	-
Unfunded Amortization	(102,153)	(101,634)	(96,263)	(96,263)	(96,263)	(96,263)	(96,263)
Total Other	**88,328**	**(24,193)**	**(16,729)**	**(14,671)**	**(12,407)**	**(10,053)**	**(71,263)**
Pender Harbour Pool (Surplus)/Deficit:	**(8,433)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Pender Harbour Pool 625		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1063	Annual Gym Equipment Replacement (Base)	32,506	33,864	9,996	9,996	9,996	9,996	9,996
CP1330	Storage Container	-	1,572	-	-	-	-	-
CP1414	Eyewash station	28,000	35,004	-	-	-	-	-
CP1468	Pender Harbour Pool Basin Retiling	-	-	63,756	-	-	-	-
Capital Projects Total:		**60,506**	**70,440**	**73,752**	**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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	431	11,032	8,114	7,813	8,476	663	8.49%	15.24%
Area B - Halfmoon Bay	360	9,421	6,721	6,733	7,221	488	7.25%	12.98%
Area D - Roberts Creek	272	7,167	5,112	5,007	5,466	459	9.17%	9.83%
Area E - Elphinstone	209	5,568	3,939	3,991	4,386	395	9.90%	7.89%
Area F - West Howe Sound	350	8,906	6,580	6,650	7,330	680	10.23%	13.18%
Member Municipalities								
District of Sechelt	759	20,842	14,435	14,261	15,451	1,190	8.34%	27.78%
Town of Gibsons	334	9,059	6,461	6,625	7,289	664	10.02%	13.11%
shíshálh Nation Government District								
Net Taxes Levied	**2,715**	**71,996**	**51,362**	**51,080**	**55,619**	**4,539**	**8.89%**	**100.00%**
Limit by law	2,840,062	2,840,062	2,821,706	2,860,606	2,809,893			

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

	2022	2023	2024	2025	2026
Residential [01]	.01	.32	.23	.22	.25
Utilities [02]	.05	1.12	.80	.78	.86
Major Industry [04]	.05	1.09	.78	.76	.84
Light Industry [05]	.05	1.09	.78	.76	.84
Business and Other [06]	.03	.78	.56	.55	.60
Managed Forest Land [07]	.04	.96	.69	.67	.74
Rec/Non Profit [08]	.01	.32	.23	.22	.25
Farm [09]	.01	.32	.23	.22	.25

School Facilities - Joint Use 630	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	51,084	51,580	55,619	55,273	55,273	55,273	55,273
Investment Income	2,826	-	-	-	-	-	-
Internal Recoveries	43	-	-	-	-	-	-
Total Revenues	**53,955**	**51,580**	**55,619**	**55,273**	**55,273**	**55,273**	**55,273**
Expenses							
Administration	2,760	2,757	2,669	2,669	2,669	2,669	2,669
Wages and Benefits	3,351	3,473	7,600	7,754	7,754	7,754	7,754
Operating	27,664	44,850	44,850	44,850	44,850	44,850	44,850
Total Expenses	**33,775**	**51,080**	**55,119**	**55,273**	**55,273**	**55,273**	**55,273**
Other							
Transfer to/(from) Reserves	20,181	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	500	500	-	-	-	-
Total Other	**20,181**	**500**	**500**	**-**	**-**	**-**	**-**
School Facilities - Joint Use (Surplus)/Deficit:	**1**	**-**	**-**	**-**	**-**	**-**	**-**

640 Gibsons & Area Library

About: Provides a Grant-In-Aid to fund access to library resources to all residents of Gibsons and adjacent Electoral Areas to meet their education, cultural, informational and leisure time needs.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1018.3 - Gibsons & Area Library

Basis of Apportionment: Land & Improvements

Limit on Taxation: $0.330/$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	181,613	198,661	204,825	210,526	219,108	8,582	4.08%	23.08%
Area F - West Howe Sound	303,594	317,783	342,137	350,735	366,167	15,432	4.40%	38.57%
Member Municipalities								
District of Sechelt								
Town of Gibsons	290,213	323,243	335,983	349,442	364,105	14,663	4.20%	38.35%
shíshálh Nation Government District								
Net Taxes Levied	**775,420**	**839,687**	**882,945**	**910,703**	**949,380**	**38,677**	**4.25%**	**100.00%**
Limit by law	2,139,165	2,139,165	2,145,773	2,216,193	2,201,896			

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

	2022	2023	2024	2025	2026
Residential [01]	11.68	11.41	11.89	11.75	12.30
Utilities [02]	40.87	39.92	41.60	41.14	43.05
Major Industry [04]	39.70	38.78	40.41	39.96	41.82
Light Industry [05]	39.70	38.78	40.41	39.96	41.82
Business and Other [06]	28.61	27.95	29.12	28.80	30.13
Managed Forest Land [07]	35.03	34.22	35.66	35.26	36.90
Rec/Non Profit [08]	11.68	11.41	11.89	11.75	12.30
Farm [09]	11.68	11.40	11.88	11.75	12.30

Gibsons & Area Library	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	910,704	910,703	949,380	949,523	949,523	949,523	949,523
Investment Income	22,516	-	-	-	-	-	-
Internal Recoveries	811	-	-	-	-	-	-
Total Revenues	**934,031**	**910,703**	**949,380**	**949,523**	**949,523**	**949,523**	**949,523**
Expenses							
Administration	48,888	48,887	50,752	50,752	50,752	50,752	50,752
Wages and Benefits	964	6,957	7,121	7,264	7,264	7,264	7,264
Operating	891,812	897,118	938,428	938,428	938,428	938,428	938,428
Amortization of Tangible Capital Assets	52,181	52,180	52,149	52,149	52,149	52,149	52,149
Total Expenses	**993,845**	**1,005,142**	**1,048,450**	**1,048,593**	**1,048,593**	**1,048,593**	**1,048,593**
Other							
Transfer to/(from) Reserves	84,633	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds	(92,260)	(92,259)	(96,921)	(96,921)	(96,921)	(96,921)	(96,921)
Unfunded Amortization	(52,181)	(52,180)	(52,149)	(52,149)	(52,149)	(52,149)	(52,149)
Total Other	**(59,808)**	**(94,439)**	**(99,070)**	**(99,070)**	**(99,070)**	**(99,070)**	**(99,070)**
Gibsons & Area Library (Surplus)/Deficit:	**6**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	54,902	58,861	65,298	66,581	71,310	4,729	7.10%	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	**54,902**	**58,861**	**65,298**	**66,581**	**71,310**	**4,729**	**7.10%**	**100.00%**
Limit by law	123,056	132,328	134,125	134,043	131,347			

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

	2022	2023	2024	2025	2026
Residential [01]	1.72	1.71	1.86	1.90	2.07
Utilities [02]	6.00	5.97	6.53	6.65	7.25
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.83	5.80	6.34	6.46	7.04
Business and Other [06]	4.20	4.18	4.57	4.65	5.08
Managed Forest Land [07]	5.15	5.12	5.59	5.70	6.22
Rec/Non Profit [08]	1.72	1.71	1.86	1.90	2.07
Farm [09]	1.72	1.71	1.86	1.90	2.07

Egmont/Pender Harbour Library Service	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
643	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	66,576	66,581	71,310	7,758	7,758	7,758	7,758
Investment Income	289	-	-	-	-	-	-
Internal Recoveries	57	-	-	-	-	-	-
Total Revenues	**66,922**	**66,581**	**71,310**	**7,758**	**7,758**	**7,758**	**7,758**
Expenses							
Administration	3,276	3,270	3,365	3,365	3,365	3,365	3,365
Operating	63,736	63,541	68,095	4,393	4,393	4,393	4,393
Total Expenses	**67,012**	**66,811**	**71,460**	**7,758**	**7,758**	**7,758**	**7,758**
Other							
Prior Year (Surplus)/Deficit	(229)	(230)	(150)	-	-	-	-
Total Other	**(229)**	**(230)**	**(150)**	**-**	**-**	**-**	**-**
Egmont/Pender Harbour Library Service (Surplus)/Deficit:	**(139)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	161,380	172,985	181,655	184,268	197,483	13,215	7.17%	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	**161,380**	**172,985**	**181,655**	**184,268**	**197,483**	**13,215**	**7.17%**	**100.00%**
Limit by law	481,210	481,210	475,525	486,575	465,851			

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

	2022	2023	2024	2025	2026
Residential [01]	6.43	6.27	6.60	6.51	7.19
Utilities [02]	22.50	21.93	23.11	22.79	25.17
Major Industry [04]	21.85	21.31	22.45	22.14	24.45
Light Industry [05]	21.85	21.31	22.45	22.14	24.45
Business and Other [06]	15.75	15.35	16.17	15.95	17.62
Managed Forest Land [07]	19.28	18.80	19.80	19.53	21.58
Rec/Non Profit [08]	6.43	6.27	6.60	6.51	7.19
Farm [09]	6.43	6.27	6.60	6.51	7.19

Halfmoon Bay Library Service 645	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	184,272	184,268	197,483	9,312	9,312	9,312	9,312
Investment Income	799	-	-	-	-	-	-
Internal Recoveries	158	-	-	-	-	-	-
Total Revenues	**185,231**	**184,268**	**197,483**	**9,312**	**9,312**	**9,312**	**9,312**
Expenses							
Administration	9,072	9,067	9,312	9,312	9,312	9,312	9,312
Operating	176,381	175,840	188,588	-	-	-	-
Total Expenses	**185,453**	**184,907**	**197,900**	**9,312**	**9,312**	**9,312**	**9,312**
Other							
Prior Year (Surplus)/Deficit	(639)	(639)	(417)	-	-	-	-
Total Other	**(639)**	**(639)**	**(417)**	**-**	**-**	**-**	**-**
Halfmoon Bay Library Service (Surplus)/Deficit:	**(417)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	196,193	216,173	216,932	219,479	231,949	12,470	5.68%	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	**196,193**	**216,173**	**216,932**	**219,479**	**231,949**	**12,470**	**5.68%**	**100.00%**
Limit by law	541,603	541,603	540,583	543,603	536,548			

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

	2022	2023	2024	2025	2026
Residential [01]	9.93	9.88	9.93	9.99	10.69
Utilities [02]	34.74	34.58	34.76	34.97	37.43
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	24.32	24.20	24.33	24.48	26.20
Managed Forest Land [07]	29.78	29.64	29.79	29.98	32.08
Rec/Non Profit [08]	9.93	9.88	9.93	9.99	10.69
Farm [09]	9.93	9.88	9.93	9.99	10.69

Roberts Creek Library Service	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
646	2025	2025	2026	2027	2028	2029	2030
Revenues							
Tax Requisitions	219,480	219,479	231,949	120,346	120,346	120,346	120,346
Investment Income	552	-	-	-	-	-	-
Internal Recoveries	110	-	-	-	-	-	-
Total Revenues	**220,142**	**219,479**	**231,949**	**120,346**	**120,346**	**120,346**	**120,346**
Expenses							
Administration	6,336	6,335	6,425	6,425	6,425	6,425	6,425
Operating	121,701	122,326	129,890	17,000	17,000	17,000	17,000
Total Expenses	**128,037**	**128,661**	**136,315**	**23,425**	**23,425**	**23,425**	**23,425**
Other							
Transfer to/(from) Appropriated Surplus	-	(1,000)	(1,000)	-	-	-	-
Transfer to/(from) Other Funds	92,260	92,259	96,921	96,921	96,921	96,921	96,921
Prior Year (Surplus)/Deficit	(441)	(441)	(287)	-	-	-	-
Total Other	**91,819**	**90,818**	**95,634**	**96,921**	**96,921**	**96,921**	**96,921**
Roberts Creek Library Service (Surplus)/Deficit:	**(286)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	26,605	25,993	28,720	28,762	31,135	2,373	8.25%	14.92%
Area B - Halfmoon Bay	22,276	22,196	23,791	24,785	26,525	1,740	7.02%	12.71%
Area D - Roberts Creek	16,826	16,886	18,095	18,433	20,078	1,645	8.92%	9.62%
Area E - Elphinstone	12,928	13,118	13,943	14,694	16,113	1,419	9.66%	7.72%
Area F - West Howe Sound	21,611	20,984	23,290	24,480	26,928	2,448	10.00%	12.91%
Member Municipalities								
District of Sechelt	46,873	49,107	51,096	52,502	56,759	4,257	8.11%	27.20%
Town of Gibsons	20,658	21,345	22,871	24,389	26,777	2,388	9.79%	12.83%
shíshálh Nation Government District	3,360	3,218	3,547	3,769	4,326	557	14.78%	2.07%
Net Taxes Levied	**171,136**	**172,848**	**185,352**	**191,815**	**208,641**	**16,826**	**8.77%**	**100.00%**
Limit by law	1,043,373	1,043,373	1,036,887	1,051,476	1,033,666			

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

	2022	2023	2024	2025	2026
Residential [01]	.83	.75	.81	.82	.90
Utilities [02]	2.91	2.64	2.83	2.87	3.17
Major Industry [04]	2.83	2.56	2.75	2.79	3.08
Light Industry [05]	2.83	2.56	2.75	2.79	3.08
Business and Other [06]	2.04	1.85	1.98	2.01	2.22
Managed Forest Land [07]	2.49	2.26	2.43	2.46	2.71
Rec/Non Profit [08]	.83	.75	.81	.82	.90
Farm [09]	.83	.75	.81	.82	.90

Museum Service	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
648	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	8	-	-	-	-	-	-
Tax Requisitions	191,820	191,815	208,641	209,082	209,082	209,082	209,082
Investment Income	833	-	-	-	-	-	-
Internal Recoveries	165	-	-	-	-	-	-
Total Revenues	**192,826**	**191,815**	**208,641**	**209,082**	**209,082**	**209,082**	**209,082**
Expenses							
Administration	9,264	9,266	9,702	9,702	9,702	9,702	9,702
Operating	183,764	183,200	199,380	199,380	199,380	199,380	199,380
Total Expenses	**193,028**	**192,466**	**209,082**	**209,082**	**209,082**	**209,082**	**209,082**
Other							
Prior Year (Surplus)/Deficit	(651)	(651)	(441)	-	-	-	-
Total Other	**(651)**	**(651)**	**(441)**	**-**	**-**	**-**	**-**
Museum Service (Surplus)/Deficit:	**(449)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	539,379	653,596	679,003	834,202	968,786	134,584	16.13%	25.78%
Area B - Halfmoon Bay	451,608	558,124	562,457	718,853	825,349	106,496	14.81%	21.96%
Area D - Roberts Creek	341,131	424,608	427,802	534,624	624,738	90,114	16.86%	16.62%
Area E - Elphinstone	262,091	329,863	329,629	426,168	501,381	75,213	17.65%	13.34%
Area F - West Howe Sound	438,124	527,656	550,610	709,992	837,894	127,902	18.01%	22.30%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**2,032,333**	**2,493,848**	**2,549,501**	**3,223,839**	**3,758,149**	**534,310**	**16.57%**	**100.00%**
Limit by law	6,075,337	6,075,337	6,127,967	6,202,366	6,081,762			

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

	2022	2023	2024	2025	2026
Residential [01]	16.85	18.94	19.13	23.79	28.15
Utilities [02]	58.98	66.29	66.94	83.28	98.51
Major Industry [04]	57.30	64.39	65.03	80.90	95.70
Light Industry [05]	57.30	64.39	65.03	80.90	95.70
Business and Other [06]	41.29	46.40	46.86	58.30	68.96
Managed Forest Land [07]	50.56	56.82	57.38	71.38	84.44
Rec/Non Profit [08]	16.85	18.94	19.13	23.79	28.15
Farm [09]	16.85	18.94	19.13	23.79	28.14

Community Parks 650	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	184	-	-	-	-	-	-
Tax Requisitions	3,223,839	3,231,339	3,758,149	3,495,725	3,552,343	3,538,816	3,443,955
Government Transfers	1,423,200	1,815,934	392,733	-	-	-	-
User Fees & Service Charges	47,714	41,600	43,850	46,100	46,100	46,100	46,100
Investment Income	99,634	-	-	-	-	-	-
Developer Contributions	-	-	350,000	-	-	-	-
Gain on Disposal of Tangible Assets	1,000	-	-	-	-	-	-
Internal Recoveries	2,062	-	-	-	-	-	-
Other Revenue	7,721	11,100	12,300	12,300	12,300	12,300	12,300
Total Revenues	**4,805,354**	**5,099,973**	**4,557,032**	**3,554,125**	**3,610,743**	**3,597,216**	**3,502,355**
Expenses							
Administration	339,084	339,085	349,697	349,697	349,697	349,697	349,697
Wages and Benefits	1,105,194	1,249,957	1,363,052	1,455,680	1,462,141	1,462,141	1,462,141
Operating	761,817	1,153,727	1,532,731	919,913	914,771	977,271	914,771
Debt Charges - Interest	2,721	7,302	31,377	34,585	33,852	21,526	255,101
Amortization of Tangible Capital Assets	175,868	178,381	167,473	167,473	167,473	167,473	167,473
Total Expenses	**2,384,684**	**2,928,452**	**3,444,330**	**2,927,348**	**2,927,934**	**2,978,108**	**3,149,183**
Other							
Capital Expenditures	2,289,354	6,038,483	4,960,845	6,462	-	-	-
Proceeds from Sale of TCA	(1,000)	-	-	-	-	-	-
Proceeds from Long Term Debt	(171,881)	(1,474,931)	(1,814,895)	-	-	-	-
Debt Principal Repayment	22,759	13,250	247,140	372,059	434,553	433,352	104,916
Transfer to/(from) Reserves	820,231	(425,882)	(683,669)	415,729	415,729	353,229	415,729
Transfer to/(from) Appropriated Surplus	74,495	(148,661)	(220,187)	-	-	-	-
Transfer to/(from) Other Funds	(442,140)	(1,652,357)	(1,209,059)	-	-	-	-
Transfer to/(from) Accumulated Surplus	1,000	-	-	-	-	-	-
Unfunded Amortization	(175,871)	(178,381)	(167,473)	(167,473)	(167,473)	(167,473)	(167,473)
Total Other	**2,416,947**	**2,171,521**	**1,112,702**	**626,777**	**682,809**	**619,108**	**353,172**
Community Parks (Surplus)/Deficit:	**(3,723)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Community Parks 650		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1238	Community Parks Capital Asset Renewal	191,166	513,228	529,632	-	-	-	-
CP1341	Halfmoon Bay Community Hall	1,988,567	3,249,864	1,264,860	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	41,564	134,748	93,192	-	-	-	-
CP1370	Coopers Green Park Enhancements	35,040	613,308	578,268	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	7,541	148,536	136,104	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	20,425	36,948	153,684	-	-	-	-
CP1450	Cliff Gilker Bridges & Trail Remediation	3,591	1,198,848	1,195,260	-	-	-	-
CP1451	Chaster Park Access Improvements	1,460	143,004	141,540	-	-	-	-
CP1479	Egmont Park Acquisition	-	-	350,004	-	-	-	-
CP1480	Vinebrook Bridge Construction	-	-	518,316	6,072	-	-	-
Capital Projects Total:		**2,289,354**	**6,038,484**	**4,960,860**	**6,072**			

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	17,782	20,210	41,434	24,284	14,196	(10,088)	(41.54%)	34.04%
Area D - Roberts Creek	10,719	12,590	25,507	14,524	8,347	(6,177)	(42.53%)	20.01%
Area E - Elphinstone	9,675	11,517	23,275	13,483	7,746	(5,737)	(42.55%)	18.57%
Area F - West Howe Sound	13,577	15,479	32,106	19,443	11,416	(8,027)	(41.28%)	27.37%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	**51,752**	**59,796**	**122,322**	**71,733**	**41,705**	**(30,028)**	**(41.86%)**	**100.00%**
Limit by law	798,416	798,416	797,105	814,185	791,567			

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

	2022	2023	2024	2025	2026
Residential [01]	1.69	1.81	3.54	1.98	1.12
Utilities [02]	5.92	6.35	12.38	6.94	3.92
Major Industry [04]	5.75	6.17	12.03	6.74	3.80
Light Industry [05]	5.75	6.17	12.03	6.74	3.80
Business and Other [06]	4.14	4.44	8.67	4.86	2.74
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.69	1.81	3.54	1.98	1.12
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths 665	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	14	-	-	-	-	-	-
Tax Requisitions	71,736	72,233	41,705	43,009	56,399	43,009	43,009
Investment Income	15,196	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
Total Revenues	**86,974**	**72,233**	**41,705**	**43,009**	**56,399**	**43,009**	**43,009**
Expenses							
Administration	13,236	13,233	7,498	7,498	7,498	7,498	7,498
Wages and Benefits	6,280	24,115	15,999	17,803	31,193	17,803	17,803
Operating	2,084	7,708	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	**100,860**	**124,316**	**110,465**	**112,269**	**125,659**	**112,269**	**112,269**
Other							
Capital Expenditures	1,275	577,616	576,341	-	-	-	-
Transfer to/(from) Reserves	37,264	(243,206)	(241,931)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	26,830	16,677	-	-	-	-	-
Transfer to/(from) Other Funds	-	(323,910)	(323,910)	-	-	-	-
Unfunded Amortization	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
Total Other	**(13,891)**	**(52,083)**	**(68,760)**	**(69,260)**	**(69,260)**	**(69,260)**	**(69,260)**
Bicycle & Walking Paths (Surplus)/Deficit:	**(5)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Bicycle & Walking Paths 665		Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
CP1360	Lower Road Retaining Wall	1,275	577,620	576,336	-	-	-	-
Capital Projects Total:		**1,275**	**577,620**	**576,336**				

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	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios
Electoral Areas						$	%	
Area A - Egmont/Pender Harbour	14,580	14,398	12,484	12,752	11,601	(1,151)	(9.03%)	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	**14,580**	**14,398**	**12,484**	**12,752**	**11,601**	**(1,151)**	**(9.03%)**	**100.00%**
Limit by law	231,496	231,496	234,639	234,493	229,773			

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

	2022	2023	2024	2025	2026
Residential [01]	1.57	1.45	1.20	1.18	1.03
Utilities [02]	5.51	5.07	4.19	4.12	3.62
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.35	4.92	4.07	4.01	3.52
Business and Other [06]	3.85	3.55	2.93	2.89	2.53
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.57	1.45	1.20	1.18	1.03
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths

667	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Tax Requisitions	12,756	13,252	11,601	11,215	15,027	11,215	11,215
Investment Income	6,693	-	-	-	-	-	-
Internal Recoveries	10	-	-	-	-	-	-
Total Revenues	**19,459**	**13,252**	**11,601**	**11,215**	**15,027**	**11,215**	**11,215**
Expenses							
Administration	1,404	1,403	1,288	1,288	1,288	1,288	1,288
Wages and Benefits	3,351	7,149	5,613	5,727	9,539	5,727	5,727
Operating	73	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	**11,176**	**19,101**	**17,450**	**17,564**	**21,376**	**17,564**	**17,564**
Other							
Transfer to/(from) Reserves	14,630	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	500	500	-	-	-	-
Unfunded Amortization	(6,348)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Total Other	**8,282**	**(5,849)**	**(5,849)**	**(6,349)**	**(6,349)**	**(6,349)**	**(6,349)**
Area A Bicycle & Walking Paths (Surplus)/Deficit:	**(1)**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	%	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	24,380	29,626	33,980	30,615	29,986	(629)	(2.05%)	15.58%
Area B - Halfmoon Bay	20,413	25,299	28,148	26,382	25,546	(836)	(3.17%)	13.27%
Area D - Roberts Creek	15,419	19,247	21,409	19,620	19,337	(283)	(1.44%)	10.05%
Area E - Elphinstone	11,847	14,952	16,496	15,640	15,519	(121)	(0.77%)	8.06%
Area F - West Howe Sound	13,395	16,482	18,940	18,025	17,468	(557)	(3.09%)	9.08%
Member Municipalities								
District of Sechelt	42,953	55,972	60,454	55,884	54,664	(1,220)	(2.18%)	28.40%
Town of Gibsons	18,931	24,329	27,059	25,960	25,788	(172)	(0.66%)	13.40%
shíshálh Nation Government District	3,079	3,668	4,196	4,012	4,166	154	3.84%	2.16%
Net Taxes Levied	**150,416**	**189,574**	**210,682**	**196,138**	**192,473**	**(3,665)**	**(1.87%)**	**100.00%**
Limit by law	3,001,407	3,001,407	2,978,085	3,017,704	2,956,423			

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

	2022	2023	2024	2025	2026
Residential [01]	.76	.86	.96	.87	.87
Utilities [02]	2.67	3.00	3.35	3.06	3.05
Major Industry [04]	2.59	2.92	3.25	2.97	2.96
Light Industry [05]	2.59	2.92	3.25	2.97	2.96
Business and Other [06]	1.87	2.10	2.35	2.14	2.13
Managed Forest Land [07]	2.29	2.58	2.87	2.62	2.61
Rec/Non Profit [08]	.76	.86	.96	.87	.87
Farm [09]	.76	.86	.96	.87	.87

Regional Recreation Programs	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
670	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	9	-	-	-	-	-	-
Tax Requisitions	196,140	196,638	192,473	192,010	192,010	192,010	192,010
User Fees & Service Charges	557	30,319	30,319	30,319	30,319	30,319	30,319
Investment Income	6,367	-	-	-	-	-	-
Internal Recoveries	193	-	-	-	-	-	-
Total Revenues	**203,266**	**226,957**	**222,792**	**222,329**	**222,329**	**222,329**	**222,329**
Expenses							
Administration	12,084	12,084	11,810	11,810	11,810	11,810	11,810
Wages and Benefits	3,351	3,473	1,778	1,815	1,815	1,815	1,815
Operating	183,438	210,900	208,704	208,704	208,704	208,704	208,704
Total Expenses	**198,873**	**226,457**	**222,292**	**222,329**	**222,329**	**222,329**	**222,329**
Other							
Transfer to/(from) Reserves	4,393	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	500	500	-	-	-	-
Total Other	**4,393**	**500**	**500**	**-**	**-**	**-**	**-**
Regional Recreation Programs (Surplus)/Deficit:	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	2022	2023	2024	2025	2026	Change from Prior Year $	Change from Prior Year %	Participation Ratios
Electoral Areas								
Area A - Egmont/Pender Harbour	31,769	30,898	35,909	38,837	33,356	(5,481)	(14.11%)	14.92%
Area B - Halfmoon Bay	26,599	26,385	29,746	33,467	28,417	(5,050)	(15.09%)	12.71%
Area D - Roberts Creek	20,092	20,073	22,624	24,890	21,510	(3,380)	(13.58%)	9.62%
Area E - Elphinstone	15,437	15,594	17,433	19,841	17,263	(2,578)	(12.99%)	7.72%
Area F - West Howe Sound	25,805	24,945	29,119	33,054	28,849	(4,205)	(12.72%)	12.91%
Member Municipalities								
District of Sechelt	55,970	58,375	63,885	70,892	60,808	(10,084)	(14.22%)	27.20%
Town of Gibsons	24,668	25,373	28,595	32,932	28,687	(4,245)	(12.89%)	12.83%
shíshálh Nation Government District	4,012	3,825	4,434	5,089	4,635	(454)	(8.92%)	2.07%
Net Taxes Levied	**204,351**	**205,468**	**231,746**	**259,002**	**223,524**	**(35,478)**	**(13.70%)**	**100.00%**
Limit by law	834,698	834,698	829,510	841,181	826,933			

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

	2022	2023	2024	2025	2026
Residential [01]	.99	.90	1.01	1.11	.97
Utilities [02]	3.47	3.13	3.54	3.88	3.39
Major Industry [04]	3.37	3.04	3.44	3.77	3.29
Light Industry [05]	3.37	3.04	3.44	3.77	3.29
Business and Other [06]	2.43	2.19	2.48	2.71	2.37
Managed Forest Land [07]	2.98	2.69	3.03	3.32	2.91
Rec/Non Profit [08]	.99	.90	1.01	1.11	.97
Farm [09]	.99	.90	1.01	1.11	.97

Dakota Ridge Recreation Service Area 680	Actuals 2025	Amended Budget 2025	Adopted Budget 2026	Financial Plan; Forecast Budget 2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	10	-	-	-	-	-	-
Tax Requisitions	259,008	260,502	223,524	223,550	294,019	223,550	223,550
User Fees & Service Charges	32,184	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	19,033	-	-	-	-	-	-
Internal Recoveries	248	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	**310,483**	**300,502**	**263,524**	**263,550**	**334,019**	**263,550**	**263,550**
Expenses							
Administration	22,584	22,580	23,840	23,840	23,840	23,840	23,840
Wages and Benefits	76,689	114,720	76,421	77,947	148,416	77,947	77,947
Operating	132,315	161,702	161,763	161,763	161,763	161,763	161,763
Amortization of Tangible Capital Assets	8,529	6,583	6,583	6,583	6,583	6,583	6,583
Total Expenses	**240,117**	**305,585**	**268,607**	**270,133**	**340,602**	**270,133**	**270,133**
Other							
Capital Expenditures	62,156	58,500	-	-	-	-	-
Transfer to/(from) Reserves	16,733	(58,500)	-	-	-	-	-
Transfer to/(from) Other Funds	-	1,500	1,500	-	-	-	-
Unfunded Amortization	(8,529)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
Total Other	**70,360**	**(5,083)**	**(5,083)**	**(6,583)**	**(6,583)**	**(6,583)**	**(6,583)**
Dakota Ridge Recreation Service Area (Surplus)/Deficit:	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Project Summary

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2025	2025	2026	2027	2028	2029	2030
CP1439	Piston Bully	62,156	58,500	-	-	-	-	-
Capital Projects Total:		**62,156**	**58,500**					