

2023-2027

SUNSHINE COAST REGIONAL DISTRICT

FINANCIAL PLAN



Table of Contents

- A. Introduction & Get to know the SCRD 10**
- SCRD Fast Facts 12
- SCRD at a Glance 13
- Strategic Focus Areas 14
- SCRD Services 23
- How does the SCRD work? 24

- B. Financial Planning Process 27**
- Financial Planning Process Schedule 32

- C. Electoral Area & Member Municipalities at a Glance 35**

- D. Departmental Objectives & Accomplishments 52**

- E. Financial Plan Overview 59**
- Property Assessment Impacts..... 60
- Budget Summary 63
- Parcel Taxes and User Rates 66
- Capital Expenditure Listing 68
- Tax by Area & Service 74
- Area A Islands Taxation Summary 75
- Area B Islands Taxation Summary 76
- Area F Islands Taxation Summary 77
- Average Residential Taxation & Fees Summary 78
- Summary of Tax Rates & Fees 79

- F. Key Financial Policies and Fund Structures 81**
- Financial Sustainability 82
- Revenue Budget Policy 82
- Expense Policy 83
- Debt Management Policy 84

Investment Policy	85
Asset Management Policy	85
Fund Structure	85
Segmented Reporting	86
Revenues	89
Expenses	91
Other Sources	92
Five Year Financial Plan Summary	93
Human Resource Plans	96
Internal Support Services	97
Snapshot of Current Reserve Funds	98
Debt Portfolio	101
G. Glossary of Terms	104
H. Appendix A – Detailed Budget Documents by Services	110

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Sunshine Coast Regional District, British Columbia**, for its Annual Budget for the fiscal year beginning **January 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

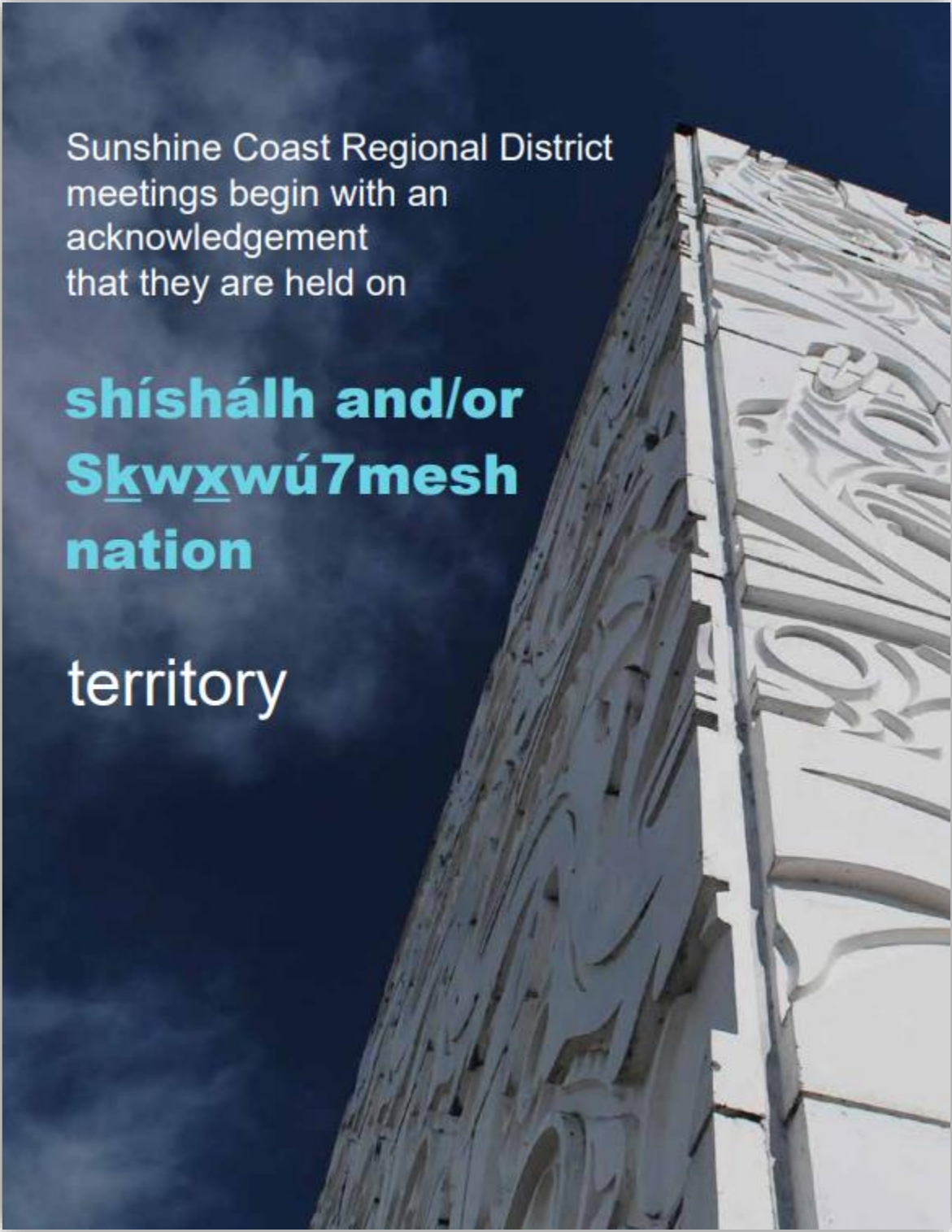
**Sunshine Coast Regional District
British Columbia**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director



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

**shíshálh and/or
Skwxwú7mesh
nation**

territory

Message from SCRD Board Chair

Leonard Lee

As Board Chair of the Sunshine Coast Regional District (SCRD), it is my pleasure to present the 2023-2027 SCRD Financial Plan.

Once again, water has been top of mind for our community this past year and, for the Board, water has been a major focus of our budget. The Church Road Well Field project is nearing completion and upgrades to important infrastructure such as the Chapman Water Treatment Plant are required in 2023 to ensure we can continue to supply safe, reliable drinking water to our community.



Other projects being taken on by staff through 2023 will focus on building resilience in our communities. Extreme heat planning, updates to important emergency plans and an expansion of our FireSmart program will build on previous work to make our communities safe.

Our staff continue to see cumulative impacts of emergencies from previous years. The record 106-day drought in 2022 has impacted the completion of several projects as many SCRD staff were taken away from their regular duties and worked within our Emergency Operations Centre throughout the summer months. As we look ahead, we know that more investment is needed to ensure that our critical water infrastructure can stand up to the challenge of time and climate change.

Further impacting on our budget this year is the cost of doing business. Materials and labour costs have gone up significantly and many project tenders are coming back to the SCRD over budget. These are projects that must get done and have resulted in reserves being drawn down.

For the coming year, over 230 projects have been brought forward in Budget 2023, many of them carried forward from previous years. Our staff have provided lots of information on these projects through public information sessions and our public budget meetings. An online engagement space is available at www.scrd.ca/letststalk should residents have any further questions about the budget.

I encourage residents to get informed and get involved with future budgets as we need your input as we face many future challenges with how we deliver service in our Region.

Message from Chief Financial Officer

Tina Perreault



It is my pleasure to submit the 2023-2027 Financial Plan for the Sunshine Coast Regional District (SCRD).

The 2023 Budget focuses on completing multi-year projects and funding core services such as the provision of water, solid waste services, and public transit. There is also a commitment to increase funding for capital renewal to several services such as Community Parks, the SCRD's four Fire Departments and the SCRD's Community Recreation Facilities. This year's budget resulted in a very ambitious work-plan with 60 new projects and the

remainder carried forward from prior years.

20 of the new projects were deemed mandatory for infrastructure and equipment that could fail, causing significant issues to service delivery in the Region or health and safety reasons to meet regulatory standards. These include:

- Over \$4.7 million dollars for the Regional Water Service which will include the replacement of the ultraviolet treatment system at Chapman Water Treatment Plant.
- Over \$5 million dollars of investment in recreation facilities which will include a roof replacement for the Gibsons and Area Community Centre.

To ensure the successful completion and ongoing supervision of these projects, the SCRD will be adding 7 full-time equivalent positions for 2023.

Highlights of Budget 2023 include:

- A total budget of \$103 million, with \$58 million for operating expenses and \$45 million capital expenses.
- A capital plan which includes over \$26 million for Water and Wastewater, \$13.8 million for Recreation and Culture and \$1.9 million for the Fire Departments, with over \$8.6 million in project spending being funded through government grants.
- An overall property tax increase of 11.7% over 2022. Rural area refuse collection rates (curbside waste pickup) increased by 5% over 2022.
- Combined user rates and parcel taxes for the Regional water system increased by \$211, \$251 for the North Pender and \$137 for the South Pender water system.

- The 15 wastewater treatment facilities saw increases ranging from \$17 to \$545.
- Parcel taxes stayed almost the same for Community Recreation Facilities and the Pender Harbour Pool. These being \$115 and \$17 respectively.
- As with governments across the Province, the SCR D is also experiencing increased cost in operations and maintenance for all the services it provides.

For the fourth consecutive year, the SCR D was awarded the Distinguished Budget Presentation Award for the 2022-2026 Financial Plan. This award is presented by the Government Finance Officers Association (GFOA) to encourage and assist local governments to prepare budget documents of the highest quality. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool. The 2023-2027 Financial Plan has been prepared on a similar basis and incorporates suggestions for improvements provided by the GFOA.

The Financial Planning Process

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 31 of each year. The SCR D Board adopted its 2023-2027 Financial Plan Bylaw on March 23, 2023. The purpose of this report is to present information on factors which may affect the upcoming Financial Plan such as; external and internal considerations, taxation, user rates, and staff resourcing based on Boards Strategic Plan priorities.

The process for development of the SCR D's Financial Plan begins with the Board's Strategic Plan and ends with service delivery. Each phase of the process includes a form of public engagement and communication.

Financial Outlook

At the time of this report, the economic outlook for British Columbia and Canada is more optimistic than the start of 2023 as inflation and interest rates were at a 40 year high. Both have appeared to stabilize into Q2 2023, yet, the rumblings of a possible recession are still in the foreground. Real-estate and construction starts are ramping back up after a slow-down in late 2022. Unemployment remains very low in BC and labour shortages are still a factor in many sectors. Population growth is expected to rise in BC, which will put more pressure on housing, services, and infrastructure needs.

Recognizing these pressures, the Province provided a significant one-time infrastructure grant to local governments in March 2023, with the SCR D receiving \$2.2 million. The Provincial Budget shows significant deficits planned for the next three years, which may

impede GDP and investment into the economy. How all of the above factor into economic growth remains to be seen for 2023. Many economists believe being cautiously optimistic with policy and spending may be the best approach.

Here are a few economic indicators to consider:

- Unemployment rates in BC were 4.5% (March 2023), lower than the national rate of 5.0%.
- The Vancouver Consumer Price Indices (CPI), 12-month average percent change is up 6.9% over 2022, with the Canadian average up 6.6% ([Source: BC Stats – March 2023](#)).
- As of April 28, 2023, the Municipal Finance Authority of BC's interest rates ranged from 5.07% for short-term financing to 3.83% for 10 year term (2022-1.05% to 3.36%). The SCR D's 2023 Financial Plan includes \$19.6 million of debt funding for new capital.
- Interest earned on cash and investments ranged from 1.50% for short term placements up to 5.05% for longer term deposits in 2022.
- Overall property assessments in the region increased by 11% over 2022 with less than 1% related to growth.

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

Respectfully,

Tina Perreault, C.P.A., C.M.A.

General Manager Corporate Service and Chief Financial Officer

April 28, 2023



A. Introduction & Get to know the SCR D

Introduction

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

The 2019-2023 Strategic Plan was updated on November 24, 2022 and highlights five strategic focus areas: Engagement and Communication, Asset Stewardship, Working Together, Community Resilience and Climate Change Adaptation, and Advocacy.

The 2023-2027 Financial Plan document provides an overview of the Sunshine Coast's governance structure, projects and initiatives being implemented in the community and the SCRD's financial planning process and financial policies which work toward financial sustainability. Financial information is a detailed Five-Year Financial Plan, including operational and capital plans for over 45 distinct services delivered by the SCRD.

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

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

In 2023, 60 new projects/initiatives were proposed and included in the 2023-2027 Financial Plan, as well as 7 additional new full-time equivalent staff positions. 173 projects approved in prior years have been carried forward into the Financial Plan and do not have additional financial implications.

Overall taxation funding for the 2023 budget increased by \$3,072,319 (11.7%) from the 2022 approved budget. A detailed analysis on the impact of property assessment impacts and the increase to taxation is included in the "Financial Plan Overview" section of this document.

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

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

SCRD Fast Facts



Governance

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



Advancing Interests

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



Providing Services

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



Our History

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



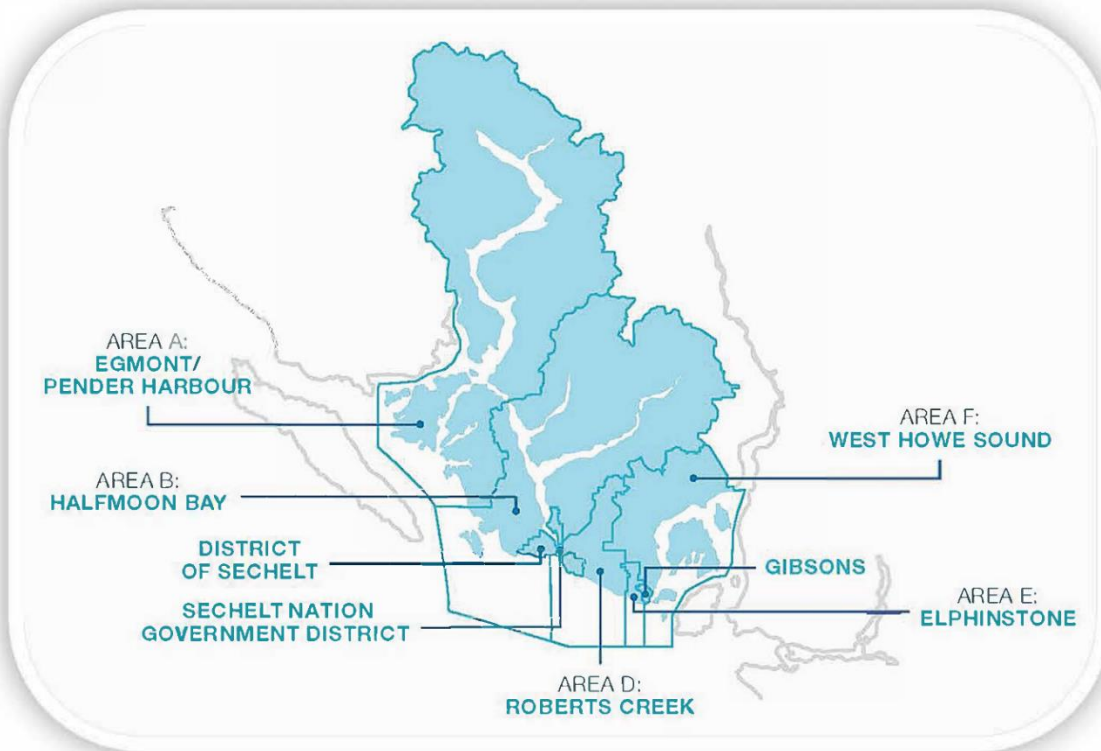
SCRDR Board of Directors

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



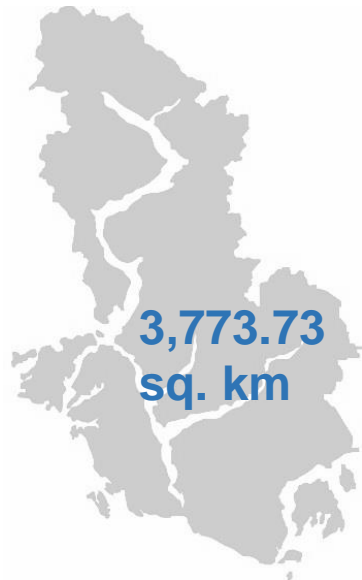
Strategic Plan

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



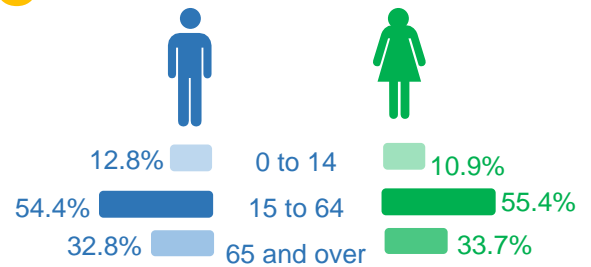
SCRD at a Glance

(Source: Statistics Canada, 2021 Census)



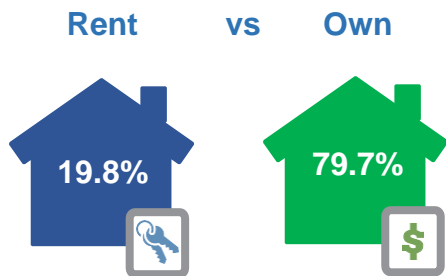
Population
32,170

Demographics by age and gender



Marital status

Married	48.0%
Single	19.6%
Common Law	13.4%
Divorced	9.1%
Widowed	6.9%
Separated	3.0%



Total Property Assessment Values

Rural Total	<u>\$12,148,826,434</u>
Municipal Total	<u>\$8,715,266,230</u>
SCRD Total	<u>\$20,864,092,664</u>

Source: BC Assessment (2023 revised roll)

Strategic Focus Areas

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

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

The SCRD Board's 2019-2023 Strategic Plan is outlined below. These are split into five target areas which involve work from every division within the SCRD.



STRATEGIC FOCUS AREA 1



ENGAGEMENT & COMMUNICATIONS

GOAL

To proactively engage with our residents, partners and staff in order to share information and obtain their input on issues and decisions that affect them.

WHY?

A commitment to public and staff engagement will enhance our residents' trust and confidence in the decisions of their local government and foster a more inclusive and rewarding work environment for our staff and volunteers.

STRATEGIES	TACTICS	TARGETS
1.1 DEVELOP PUBLIC OUTREACH AND ENGAGEMENT STRATEGY	Develop public engagement policy and review and update public participation toolkit	Q1 2023
	Provide training and ensure adequate resources for the planning and delivery of public engagement activities	Ongoing
	Develop displays, materials and other media to increase awareness of the other levels of government and SCRD programs and services	Ongoing
	Review role and mandate of advisory committees and commissions	2021-2023
1.2 ENSURE EFFECTIVE INTERNAL ENGAGEMENT	Enhance the distribution of internal communication to include elected officials, volunteers and staff including those without email	Ongoing
	Review and update employee recognition programs	Q4 2021
	Develop employee and volunteer engagement program	Q1 2022
1.3 ENHANCE ON-LINE TOOLS TO IMPROVE FUNCTIONALITY AND USER EXPERIENCE	Redesign and replace corporate website	2022
	Provide online access to services such as building permit applications and inspection scheduling, development applications, bill payments and facility bookings	2022
	Develop apps for services such as 'call for service' and waste/recycling collection	Ongoing

STRATEGIC FOCUS AREA 2



ASSET STEWARDSHIP

GOAL

To ensure that the SCRD's built and natural assets serve our residents now, and in the future.

WHY?

The SCRD manages hundreds of millions of dollars in infrastructure that delivers a range of services to residents. We must effectively maintain, replace and develop new infrastructure to meet current and future demands.

STRATEGIES	TACTICS	TARGETS
2.1 PLAN FOR AND ENSURE YEAR-ROUND WATER AVAILABILITY NOW AND IN THE FUTURE	Complete and adopt Water Sourcing Policy	2022
	Investigate and/or develop water supply plans for North and South Pender, Langdale, Soames, Granthams, Eastbourne, Cove Cay, Egmont and Chapman Creek water systems.	2023
	Investigate and/or develop water supply sources for North and South Pender, Langdale, Soames, Granthams, Eastbourne, Cove Cay, Egmont and Chapman Creek water systems.	2022-2024
	Review and update Drought Response Plan to ensure alignment with water supply capacity.	Ongoing
	Expand water conservation programs and increase engagement with residents and stakeholders on water conservation.	Ongoing
	Hold public engagement events to provide status update on water supply expansion initiatives and implementation water metering program, including timelines for community engagement.	2021-2022
	Complete development and implementation and plan for community engagement of a water metering program.	2023
2.2 CONTINUE TO DEVELOP AND IMPLEMENT COMPREHENSIVE ASSET STEWARDSHIP STRATEGY	Undertake a feasibility study to create a new regional service for the protection of watersheds and aquifers.	2022
	Develop and implement asset management plan components including asset inventory, condition assessments, levels of service, risk assessments, capital and operational maintenance plans and funding strategies.	2023
	Integrate asset management policies into growth management strategies/official community plans.	TBD
2.3 ACHIEVE SUSTAINABLE SOLID WASTE MANAGEMENT	Incorporate natural asset management into Corporate Asset Management Strategy.	2023
	Update and implement Regional Organics Diversion Strategy, including curbside collection services, outreach and education program and organics ban from landfill	2022
	Undertake Solid Waste Management Demand Analysis and develop options for long-term solid waste management approach for garbage, recycling, organics	2022
	Undertake effectiveness review of current Solid Waste Management Plan and update plan with future waste disposal strategies	2022-2023
	Re-establish Solid Waste Plan Monitoring Advisory Committee	2019

STRATEGIC FOCUS AREA 3



WORKING TOGETHER

GOAL

To lead, encourage and support our partners and stakeholders in working together to understand and address the opportunities and challenges facing our region.

WHY?

Sunshine Coast residents are served by multiple local governments, First Nations governments, Islands Trust, School District 46, Vancouver Coastal Health and a variety of other agencies and organizations. We need to share information and work together.

STRATEGIES	TACTICS	TARGETS
3.1 ENHANCE FIRST NATIONS RELATIONS AND RECONCILIATION	shishálh Nation: Meet at the governance and administration levels to discuss opportunities for collaboration and process improvement	Ongoing
	Squamish Nation: Enhance corporate and community knowledge and awareness of First Nations history and culture	Ongoing
	Enhance corporate and community knowledge and awareness of First Nations history and culture	Ongoing
	Develop or update protocol agreements with First Nations governments	Ongoing
3.2 DEVELOP GROWTH MANAGEMENT PLAN	Pursue regional planning framework for local governments and First Nations to address regional growth with consideration to economic, social, and environmental values and impacts. Phase 1.	2022
3.3 INCREASE INTERGOVERNMENTAL COLLABORATION	Strive to align processes and policies across jurisdictions	Ongoing
	Identify and implement opportunities for joint initiatives, collaboration and information sharing between local governments	Ongoing



COMMUNITY RESILIENCE AND CLIMATE CHANGE ADAPTATION

GOAL

In the face of a global climate emergency we must move swiftly to reduce GHG emissions and enhance our region's resiliency to the effects of a changing climate.

WHY?

We are already seeing the impacts of climate change, including increasingly severe seasonal drought, sea level rise, wildfires and extreme weather events. We must put plans and measures in place to inform and prepare our citizens and protect and adapt our infrastructure.

STRATEGIES	TACTICS	TARGETS
4.1 DEVELOP CLIMATE CHANGE ADAPTATION STRATEGY	Review climate change projections and complete climate change impact mapping	2022
	Undertake risk/vulnerability assessments for communities and infrastructure	2022
	Develop and implement adaptation strategies and measures including emergency plans, for priority risk areas.	2022-2023
4.2 UPDATE COMMUNITY ENERGY AND EMISSIONS PLAN	Update community emissions inventory	2022
	Set community emission reduction targets	2022-2023
	Develop community partnership model for emission reduction projects	2023
4.3 ACHIEVE CARBON NEUTRALITY (CORPORATE)	Update corporate emissions inventory and set new targets	2021
	Undertake steps to achieve Climate Action Revenue Incentive Program (CARIP) Level 4 (carbon neutrality)	2022
	Develop corporate fleet management strategy	2022-2023
4.4 ENHANCE COVID-19 RESILIENCE	Review programs/facilities/services and in accordance with public health directives implement methods to deliver programs/services remotely	Ongoing
4.5 PROMOTE SOCIAL EQUITY	Active commitment to fairness, justice and equality in the formulation and implementation of public policy, distribution of public services and management of all institutions serving the public directly or by contract	Ongoing
	Develop a social equity lens - mission - Checklist/framework for social equity for consideration when making board decisions.	2022

STRATEGIC FOCUS AREA 5



ADVOCACY

GOAL

To advance a collective voice to represent the interests of the region with the Provincial and Federal governments and other agencies responsible for providing governance and services in our region.

WHY?

We need to influence government policies and practices that impact our residents and our communities. Strive to align advocacy efforts with neighbouring local governments and First Nations.

TOPIC	AUDIENCE
5.1 TRANSPORTATION improvements to highway infrastructure, development of cycling/pedestrian infrastructure, ferry service	Ministry of Transportation and Infrastructure, BC Ferries, Transport Canada, Member of the Legislative Assembly, Member of Parliament
5.2 REGIONAL LAND USE AND RESOURCE PLANNING WITH PROVINCE AND FIRST NATIONS opportunities to participate in collaborative planning	Ministry of Forests, Lands and Natural Resource Operations and Rural Development, Ministry of Indigenous Relations and Reconciliation, Ministry of Municipal Affairs and Housing, Ministry of Transportation and Infrastructure, Indigenous and Northern Affairs Canada, Member of the Legislative Assembly, Member of Parliament
5.3 WATERSHED GOVERNANCE opportunities for improved protection of watersheds	Ministry of Forests, Lands and Natural Resource Operations and Rural Development, Ministry of Transportation and Infrastructure, Ministry of Environment and Climate Change Strategy, Department of Fisheries and Oceans, Member of the Legislative Assembly, Member of Parliament
5.4 HEALTH CARE service improvements across health care spectrum	Ministry of Health, Vancouver Coastal Health, Member of the Legislative Assembly, Member of Parliament
5.5 CLIMATE EMERGENCY	Ministry of Environment and Climate Change Strategy, Member of the Legislative Assembly, Member of Parliament
5.6 CHILD CARE funding to support child care facilities and services, and increased wages for workers and subsidies for users.	Ministry of Children and Family Development, Ministry of Education, Member of the Legislative Assembly, Member of Parliament
5.7 MARINE PROTECTION derelict vessels, habitat restoration	Fisheries and Oceans Canada, Coast Guard, Member of the Legislative Assembly, Member of Parliament
5.8 HOUSING funding and partnership for affordable housing initiatives	Ministry of Municipal Affairs and Housing, Canada Mortgage and Housing Corporation, Member of the Legislative Assembly, Member of Parliament
5.9 ADVANCED EDUCATION funding and partnership opportunities for delivering post-secondary courses	Ministry of Advanced Education Skills and Training, Capilano University, Vancouver Island University, School District 46, Ministry of Education, Member of the Legislative Assembly, Member of Parliament
5.10 MENTAL HEALTH AND ADDICTION Cumulative effect of pandemic is drug addiction/homelessness and more intervention/ treatment and support need for municipalities affected	Ministry of Health, Vancouver Coastal Health, Ministry of Mental Health and Addiction, Member of the Legislative Assembly, Member of Parliament
5.11 Local Government Structure and Regulation, Public process, Governance, Regulatory framework, Intergovernmental relations, Cumulative impact on decision making	Ministry of Municipal Affairs and Housing, Member of the Legislative Assembly, Member of Parliament

Upcoming Projects

SCRD staff will work on over 230 projects and initiatives in the coming year. These projects include important infrastructure projects such as the completion of the Church Road Well Field and upgrades to the Chapman Water Treatment Plant. Also, several projects related to emergency planning will take place in 2023, as well as major work at recreation facilities including the replacement of a roof at the Gibsons and Area Community Centre.

Some of these projects are listed below with some covered more in-depth. In addition to these projects, staff will work to complete operational projects that are not formally approved during the Budget process to continue to effectively provide the many services that the SCRD offers.



Cyber Security

As cyber-attacks become more prevalent, the SCRCD will make further investment in cyber security. This will include the hiring of a cyber security analyst. This ongoing position will design, develop, and administer a formal cybersecurity resilience program for the SCRCD following applicable industry standards and evolving best practices.



Church Road Well Field

The Church Road Well Field will be completed in 2023 with the new water source estimated to provide up to 4.6 million litres of water per day to the Chapman Water System.

Seaview Cemetery Expansion

A much-needed expansion project will continue in 2023 for Seaview Cemetery. The project includes future planning for the cemetery including the development of an additional columbarium.



Bylaw Enforcement

Following one of their busiest years, the SCRD will hire an additional enforcement officer for the bylaw department. In 2022, 163 tickets were issued by bylaw enforcement officers resulting in over \$70,000 in fines.



Solid Waste

Several projects related to ongoing maintenance at the Sechelt Landfill and an upgrade to the Pender Harbour Transfer Station will begin in 2023. These investments total over \$1-million.

Emergency Planning

A number of projects focused on emergency planning will take place through 2023. These include extreme heat planning and an update on the SCRD's Hazard Risk and Vulnerability Analysis (HRVA) for the region.



SCRD Services

Across the Sunshine Coast, 45 distinct services are delivered to residents by SCRD staff. These services are funded through property taxes, parcel taxes, user fees and other sources of revenue. The costs of each service are recovered only from the area that benefits.



General Government Services

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



Protective Services

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



Recreation & Cultural Services

- Pender Harbour Pool
- School Facilities
- Gibsons & Area Library
- Museum Funding
- Library Funding



Transportation Services

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



Environmental Services

- Regional Solid Waste
- Refuse Collection



Water Services

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



Public Health Services

- Cemeteries
- Pender Harbour Health Clinic



Planning & Development Services

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

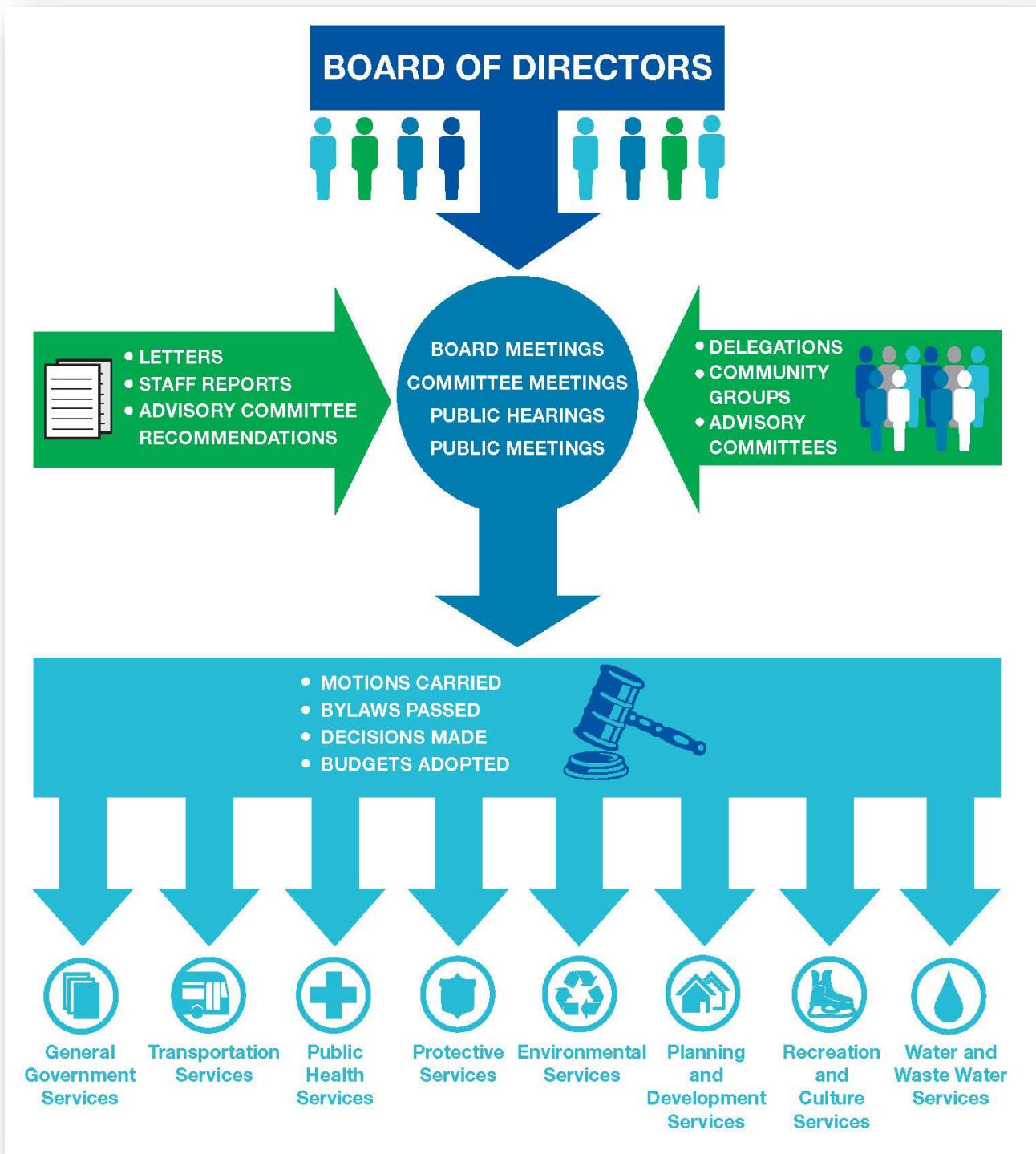


Additional Responsibilities

- Hillside Industrial Park
- Regional Hospital District

How does the SCRD work?

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



Sunshine Coast Regional District Board of Directors



Leonard Lee
Chair

Egmont/Pender Harbour
(Area A)

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



Donna McMahon
Vice-Chair

Director Elphinstone
(Area E)



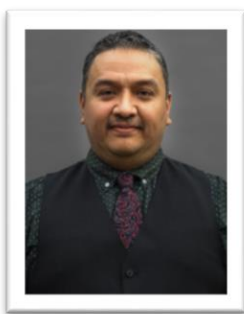
Justine Gabias
Director, Halfmoon
Bay
(Area B)



Kelly Backs
Director
Roberts Creek
(Area D)



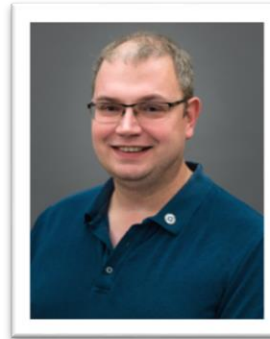
**Kate-Louise
Stamford**
Director
West Howe Sound
(Area F)



Philip Paul
Director
shíshálh Nation
Government District



John Henderson
Director
District of Sechelt



Alton Toth
Director
District of Sechelt

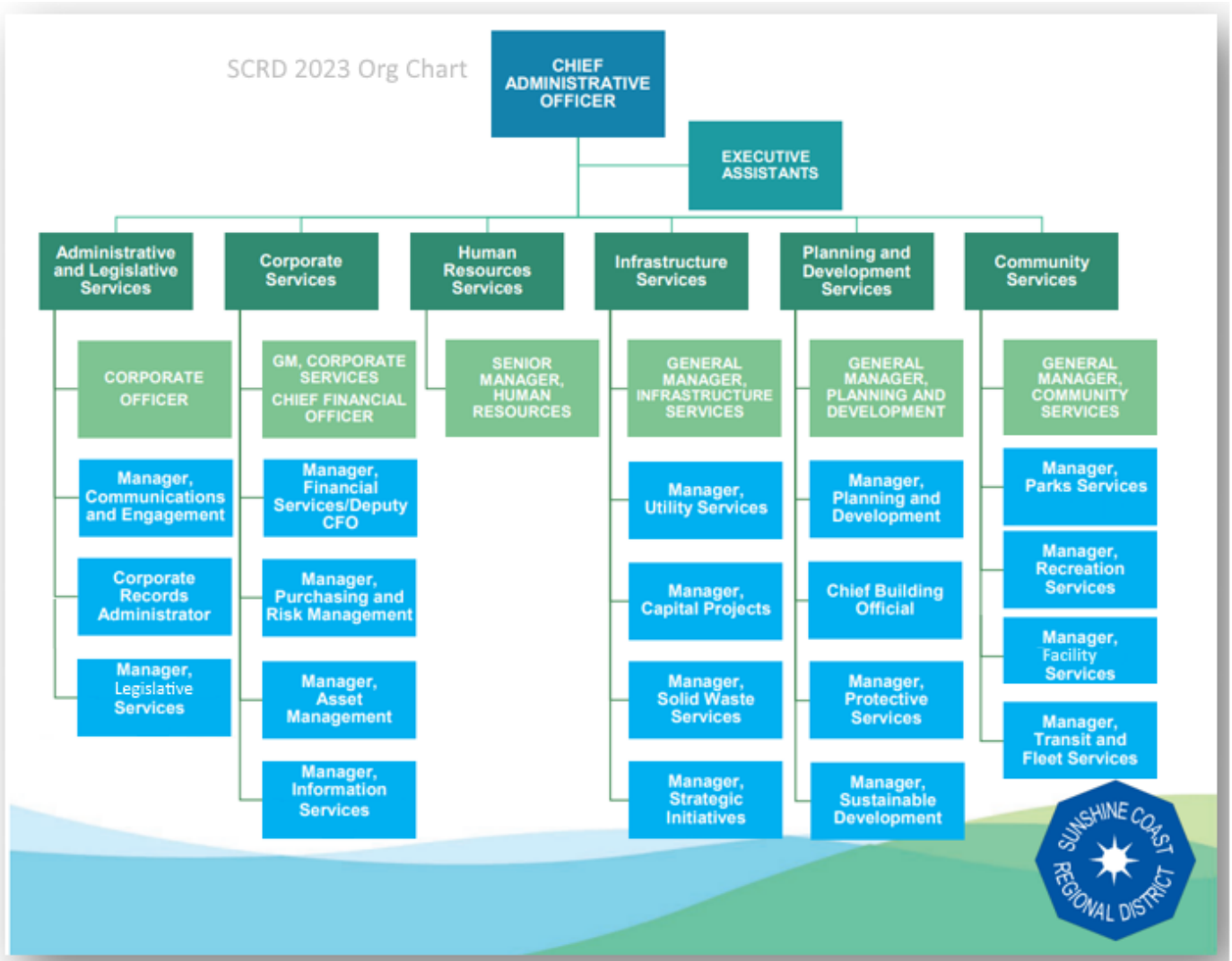


Silas White
Director
Town of Gibsons

Organizational Structure

The SCRD employs 330 people (243.56 full time equivalents) who work to provide services to residents within the SCRD each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

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



B. Financial Planning Process



The Financial Plan for the SCRD is prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) for local government, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated or by way of establishment bylaw. The SCRD Board delegates the authority, by way of Bylaw (710) for implementation of the Financial Plan to the Chief Administrative Officer, Chief Financial Officer, General and Senior Managers and Budget Managers. All financial and operational policies are adhered to in the development of the Financial Plan.

The *Local Government Act* Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2023-2027 Financial Plan was completed during meetings in December, January and March. This process also includes funding requests from community partners and stakeholders. The Financial Plan in the form of a bylaw must be adopted by March 31 of each year. The 2023-2027 Financial Plan Bylaw was presented at the March 23, 2023 Regular Board meeting for adoption. LGA 374 permits a local government to amend its Financial Plan Bylaw as required. Should the Regional District determine the Financial Plan requires an amendment, the proposed amendments are approved by the Board of Directors and the Financial Plan Bylaw is amended accordingly.

Financial Planning Process

Long Term Financial Planning refers to the Five-Year Financial Plan as well as established service, asset management and capital plans (up to 50-year plans). It is a strategic process that ensures that revenues are adequate to maintain services at current levels, and there is a plan for expanding existing services or initiating new ones. Financial Planning promotes “Big Picture” thinking, provides more stability in budget and tax rates, addresses short-term issues with long-term solutions and minimizes the impact of changing economic times on planning. The SCRD Board, the Senior Leadership Team (SLT) and staff contribute to the financial planning process as follows:

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

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

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

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

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

- | | |
|---|---|
| <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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
- Asset Management Policy

Key Steps:

1. Financial Planning Process

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

2. Develop Corporate Plans

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

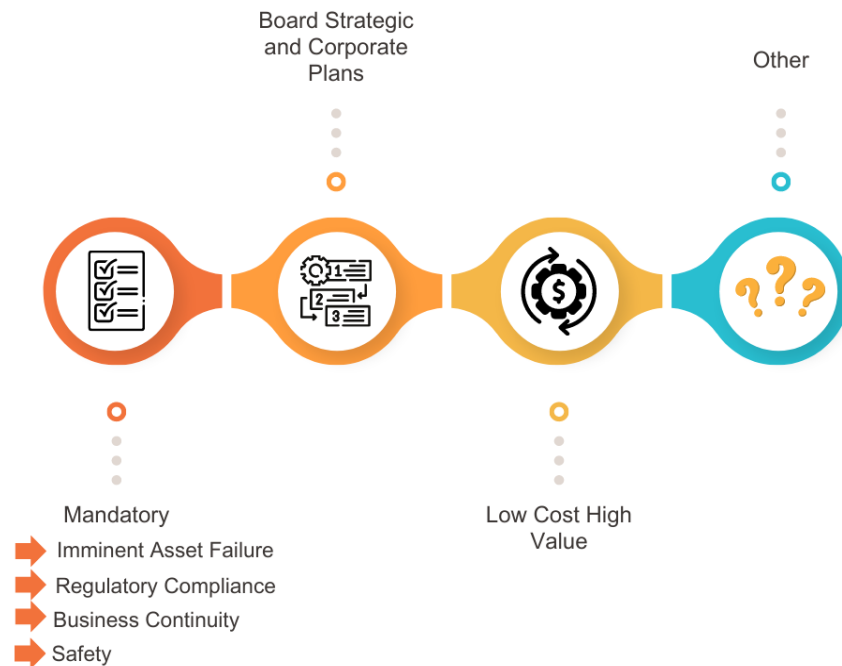
3. Develop Departmental Business/Service Plans

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



4. Align Corporate and Service Plans to Financial Plans

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



5. Monitoring and Reporting

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

2023-2027 Financial Planning Process Schedule

Activity	2022		2023		
	November	December	January	February	March
Pre-Planning					
Board Strategic Plan Review	24				
Pre-Budget Overview		5-7			
Round 1					
Budget Stakeholders (Museums, Libraries, Community Schools etc.) SCRD-2023 Budget Proposals			23		
SCRD: 2023 Budget Proposal			23-25		
Public Engagement					
Public Meetings	X	X	X	X	X
Public & Municipal Presentations and information sessions	X	X	X	X	
Round 2					
Budget Stakeholders SCRD-2023 Budget Proposals Final 2022 Carry-forwards 2022 Surplus / Deficit Report					2
Adoption of Financial Plan					23

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

i. Round One (R1)

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

ii. Round Two (R2)

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

iii. Public and Municipal Consultation

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

iv. Final Adopted Budget

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

v. Financial Plan Adjustments

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

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

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

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

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

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

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

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



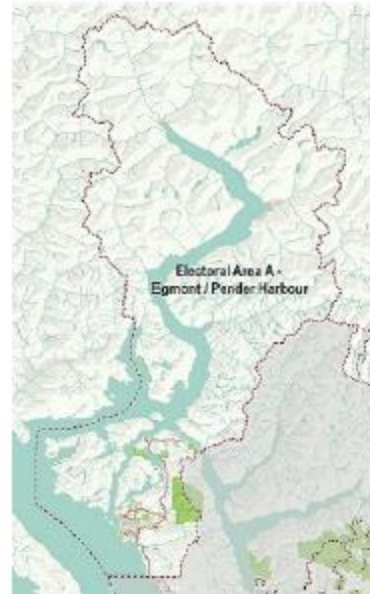
C. Electoral Areas & Member Municipalities at a Glance

Electoral Area A - Egmont / 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.

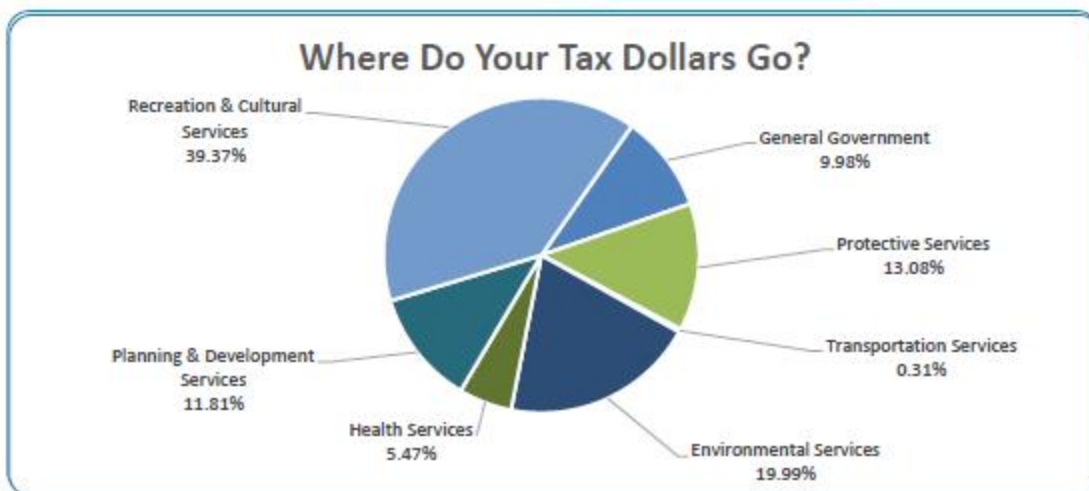
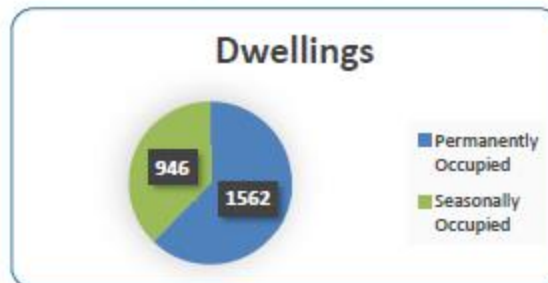
The scattered community of settlements clustered around the actual harbour includes Madeira Park, Beaver Island, Garden Bay and Irvines Landing. To the north are Kleindale, Sakinaw Lake, Ruby Lake, Earl's Cove, Egmont, Skookumchuck Narrows and the waterways up Jervis Inlet.



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

Tax Base:

Residential	93.02%
Utilities	0.82%
Major Industry	0.00%
Light Industry	0.91%
Business / Other	4.62%
Managed Forest	0.25%
Recreation / Non-Profit	0.37%
Farm	0.00%



Electoral Area A - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Area A	\$ 1.27
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.47
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Bylaw Enforcement	\$ 3.42
Egmont & District Fire Protection ^D	\$ 74.06
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Transportation Services	
Regional Street Lighting	\$ 0.33
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Pender Harbour Health Clinic	\$ 5.18
Planning & Development Services	
Regional Planning	\$ 0.90
Rural Planning	\$ 10.39
Heritage Conservation	\$ -
Building Inspection	\$ 0.06
Economic Development - Area A	\$ 1.12
Hillside	\$ -
Recreation & Cultural Services	
Pender Harbour Pool ^{D1}	\$ 65.14
Joint Use - School Facilities	\$ 0.32
Egmont/Pender Harbour Library Service	\$ 1.71
Museum Service	\$ 0.75
Community Parks	\$ 18.94
Area A Bike & Walking Paths ^I	\$ 1.45
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.90
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 3,645,342

2023 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services.		
Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Pender Harbour Pool Debt	\$ -	\$ 17.07
North PH Water Service	\$ 918.12	\$ 385.33
South PH Water Service	\$ 762.95	\$ 431.83
Regional Water Service	\$ 651.49	\$ 392.05
Greaves Road Waste Water	\$ 627.81	\$ 450.00
Canoe Road Waste Water	\$ 985.31	\$ 474.00
Lee Bay Waste Water	\$ 487.67	\$ 252.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 450.00
Lily Lake Village Waste Water	\$ 992.83	\$ 254.00
Painted Boat Waste Water	\$ 586.13	\$ 352.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 862.18
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area B - Halfmoon Bay

The Halfmoon Bay Area is located northwest of the District of Sechelt. Stretching along the coast from Sargeant Bay on its southern perimeter, the area includes Porpoise Bay from Tuwanek to the Skookumchuk, Salmon and Narrows Inlet, Redrooffs, Welcome Woods, Halfmoon Bay, Secret Cove and Wood Bay, which marks the northern perimeter of the area. Gentle bays and coves provide several protected harbours for marine traffic; the area includes several parks as well as diving spots, hiking and mountain biking trails. Electoral Area B also includes the Trail Islands, Merry Island, Franklin Island, North Thormanby Island, South Thormanby Island, Bertha Island, Capri Isle, France Islet, Grant Island, Jack Tolmie Island and Turnagain Island. Land use planning for these islands is the responsibility of the Islands Trust.



The commercial areas of Halfmoon Bay include a store and nursery at the south end of Redrooffs Road, at Welcome Woods; and a store, bakery, art gallery and nursery in the north end by the pier. The Secret Cove area is home to several marinas, three restaurants and a large resort. The Halfmoon Bay Elementary School includes a day care facility that serves local residents.

Population: 2,969 (2021 Census)

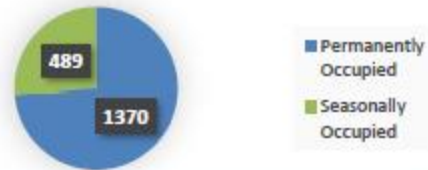
Area: 1,269.45 sq. km.

Average Age: 49.1

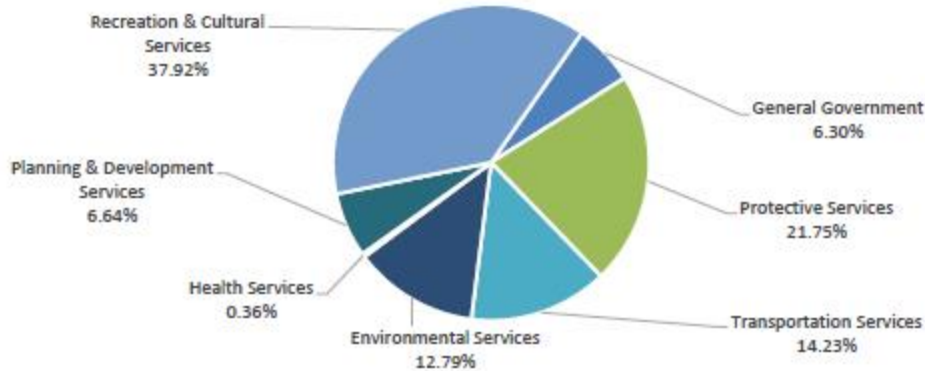
Tax Base:

Residential	82.66%
Utilities	14.92%
Major Industry	0.11%
Light Industry	0.31%
Business / Other	1.57%
Managed Forest	0.24%
Recreation / Non-Profit	0.18%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Area B	\$ 1.13
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.47
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Bylaw Enforcement	\$ 3.42
Halfmoon Bay Smoke Control	\$ -
Halfmoon Bay Fire Protection ^D	\$ 36.57
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 17.39
Regional Street Lighting	\$ 0.33
Hydaway Street Lighting ^D	\$ 0.81
Ports	\$ 8.35
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Rural Planning ^D	\$ 10.39
Heritage Conservation	\$ -
Building Inspection	\$ 0.06
Economic Development - Area B	\$ 0.27
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D1}	\$ 94.90
Joint Use - School Facilities	\$ 0.32
Halfmoon Bay Library Service ^D	\$ 6.26
Museum Service	\$ 0.75
Community Parks	\$ 18.94
Bicycle & Walking Paths ¹	\$ 1.81
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.90
^D Only defined portion of area participates	
¹ Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,868,976

2023 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52
Regional Water Service	\$ 651.49	\$ 392.05
Curran Road Waste Water	\$ 688.38	\$ 303.00
Jolly Roger Waste Water	\$ 986.54	\$ 202.00
Secret Cove Waste Water	\$ 793.52	\$ 252.00
Square Bay Waste Water	\$ 1,281.02	\$ 267.00
Refuse Collection	\$ 201.26	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area D - Roberts Creek

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

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

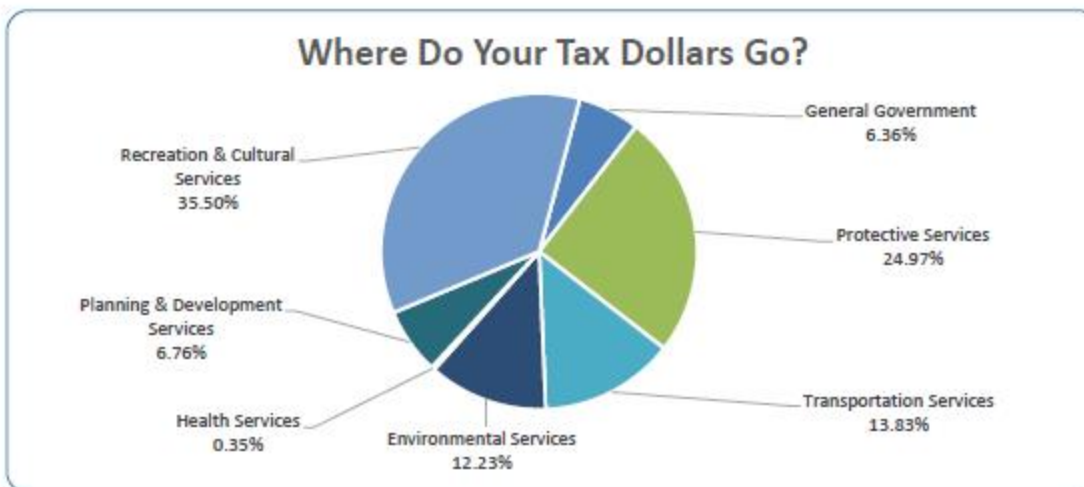
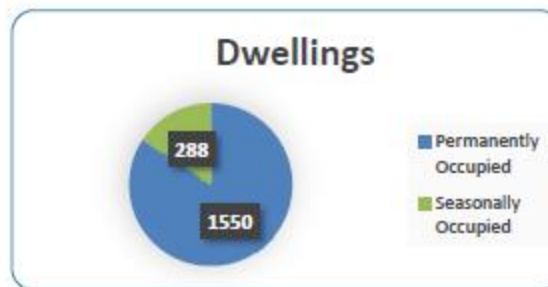
Roberts Creek is also the location for several important regional amenities including Dakota Ridge, a winter recreation area offering 12-km of groomed snowshoe and cross-country ski trails, the "Sechelt" landfill, the SCRD's water intake and Seaview cemetery.



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

Tax Base:

Residential	96.80%
Utilities	0.67%
Major Industry	0.37%
Light Industry	0.56%
Business / Other	1.12%
Managed Forest	0.39%
Recreation / Non-Profit	0.10%
Farm	0.00%



Electoral Area D - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Area D	\$ 1.72
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.47
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Bylaw Enforcement	\$ 3.42
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection ^D	\$ 36.08
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 17.39
Regional Street Lighting	\$ 0.33
Spruce Street Lighting ^D	\$ 4.24
Ports	\$ 8.35
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Rural Planning	\$ 10.39
Heritage Conservation	\$ -
Building Inspection	\$ 0.06
Economic Development - Area D	\$ 0.31
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 94.90
Joint Use - School Facilities	\$ 0.32
Roberts Creek Library Service	\$ 9.65
Museum Service	\$ 0.75
Community Parks	\$ 18.94
Bicycle & Walking Paths ^I	\$ 1.81
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.90
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 3,867,666

2023 User Fee and Parcel Tax Rates		
<p>User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52
Regional Water Service	\$ 651.49	\$ 392.05
RC Cohousing Waste Water	\$ 1,247.10	\$ 450.00
Refuse Collection	\$ 201.28	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

Collection of Taxes and Fees

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

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

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

Electoral Area E - Elphinstone

Elphinstone is a small, but populous area bordering the Town of Gibsons. The southernmost area in the SCRDC, Elphinstone is home to an agricultural plateau where many small farms still operate, offering popular roadside produce stands in summer. The slopes of Mount Elphinstone are blanketed in some of the most biodiverse hemlock forest in BC, furrowed by scenic creeks and ravines, and are a popular destination for hikers and mountain bikers.

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



Population: 3,883 (2021 Census)

Area: 21.60 sq. km.

Average Age: 45.5

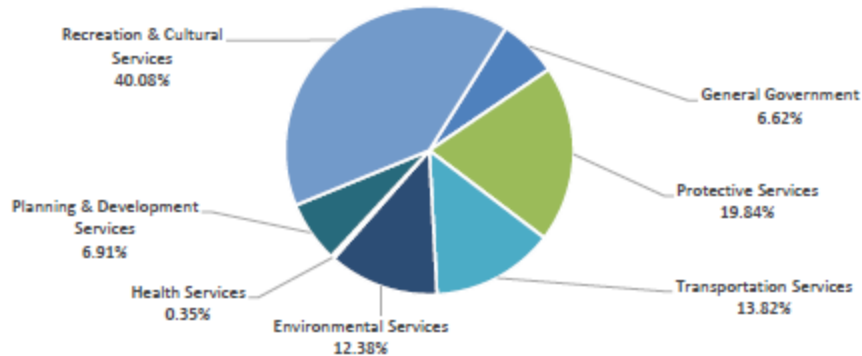
Tax Base:

Residential	97.56%
Utilities	0.06%
Major Industry	0.00%
Light Industry	0.99%
Business / Other	1.38%
Managed Forest	0.00%
Recreation / Non-Profit	0.00%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area E - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Area E	\$ 1.65
Grant in Aid - Areas E & F	\$ 0.12
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.26
UBCM/Elections	\$ 1.47
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Bylaw Enforcement	\$ 3.42
Gibsons & District Fire Protection ^D	\$ 26.01
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 17.39
Regional Street Lighting	\$ 0.33
Veterans Street Lighting ^D	\$ 0.36
Woodcreek Street Lighting ^D	\$ 3.80
Fircrest Street Lighting ^D	\$ 1.90
Sunnyside Street Lighting ^D	\$ 4.20
Ports	\$ 8.35
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Rural Planning	\$ 10.39
Heritage Conservation	\$ -
Building Inspection	\$ 0.06
Economic Development - Area E	\$ 0.44
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.90
Joint Use - School Facilities	\$ 0.32
Gibsons Library	\$ 11.41
Museum Service	\$ 0.75
Community Parks	\$ 18.94
Bicycle & Walking Paths ¹	\$ 1.81
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.90
^D Only defined portion of area participates	
¹ Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 2,971,732

2023 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52
Regional Water Service	\$ 651.49	\$ 392.05
Sunnyside Waste Water	\$ 767.59	\$ 402.00
Woodcreek Waste Water	\$ 782.45	\$ 450.00
Refuse Collection	\$ 201.26	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area F - West Howe Sound

The West Howe Sound area includes Langdale, Port Mellon, Williamson's Landing, Granthams Landing, Soames, Hopkins Landing, and Gambier and Keats Islands. Although this is the most lightly populated area in the SCR, 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

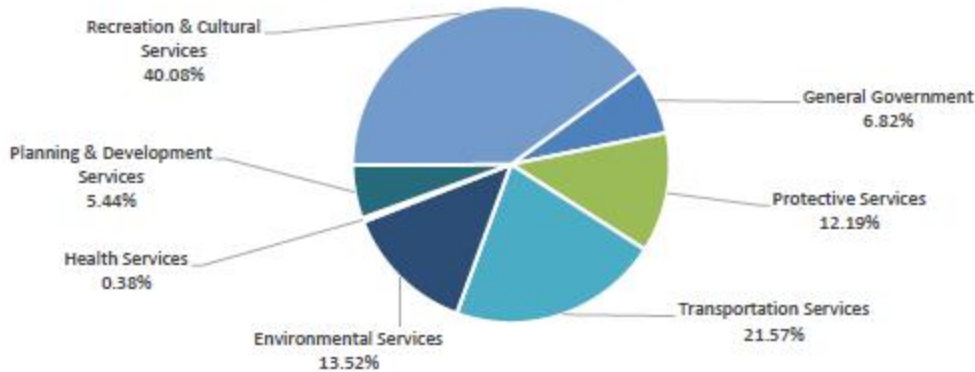
Tax Base:

Residential	76.52%
Utilities	4.68%
Major Industry	12.09%
Light Industry	3.12%
Business / Other	2.72%
Managed Forest	0.48%
Recreation / Non-Profit	0.40%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Area F	\$ 1.02
Grant in Aid - Areas E & F	\$ 0.12
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.28
UBCM/Elections	\$ 1.47
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Bylaw Enforcement	\$ 3.42
Gibsons & District Fire Protection ^D	\$ 26.01
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Animal Control ^D	\$ 0.55
Keats Island Dog Control ^D	\$ 0.12
Transportation Services	
Transit	\$ 17.39
Regional Street Lighting	\$ 0.33
Langdale Street Lighting ^D	\$ 1.83
Granthams Street Lighting ^D	\$ 1.27
Burns Road Street Lighting ^D	\$ 2.75
Stewart Road Street Lighting ^D	\$ 24.47
Ports	\$ 8.35
Langdale Dock ^D	\$ 3.87
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Rural Planning ^D	\$ 10.39
Heritage Conservation	\$ -
Building Inspection	\$ 0.08
Economic Development - Area F	\$ 0.37
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D 1}	\$ 94.90
Joint Use - School Facilities	\$ 0.32
Gibsons Library	\$ 11.41
Museum Service	\$ 0.75
Community Parks	\$ 18.94
Bicycle & Walking Paths ^{D 1}	\$ 1.81
Recreation Programs ^D	\$ 0.86
Dakota Ridge	\$ 0.90

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

2023 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52
Regional Water Service	\$ 651.49	\$ 392.05
Langdale Waste Water	\$ 1,427.22	\$ 450.00
Refuse Collection	\$ 201.26	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Taxation	
Property Taxation	\$4,362,870

shíshááh Nation Government District

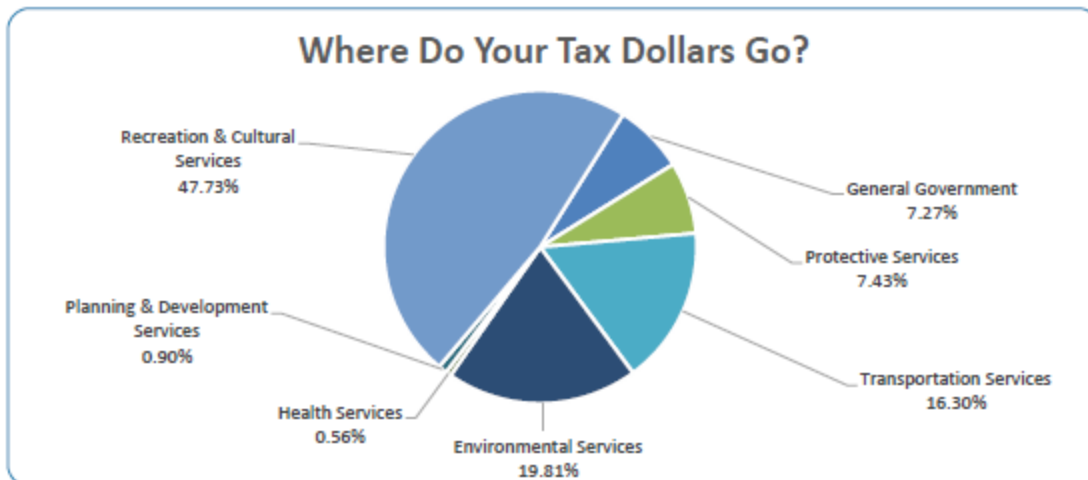
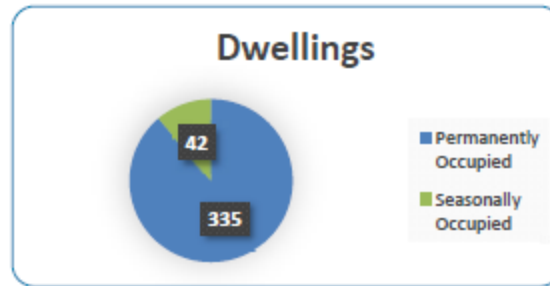
In 1986 the shíshááh Nation became an independent self-governing body, a unique third order of the government of Canada. The shíshááh Nation Government District holds jurisdiction over its lands and exercises the authority to provide services and education for its residents.



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

Tax Base:

Residential	48.96%
Utilities	0.52%
Major Industry	0.00%
Light Industry	21.54%
Business / Other	28.90%
Managed Forest	0.00%
Recreation / Non-Profit	0.07%
Farm	0.00%



shíshááh Nation Govt. District - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Bylaw Enforcement	\$ 3.42
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Animal Control	\$ 0.55
Transportation Services	
Transit	\$ 17.39
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Building Inspection	\$ 0.08
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.90
Museum Service	\$ 0.75
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.90

¹ Rate is applicable on assessed improvements only.

Taxation	
Property Taxation	\$ 454,344

2023 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52

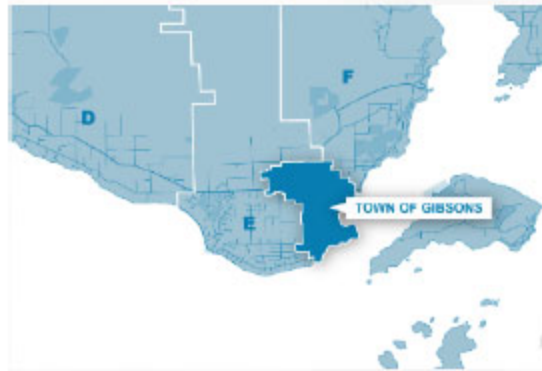
Collection of Taxes and Fees

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

Town of Gibsons

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

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



Population: 4,758 (2021 Census)

Area: 4.31 sq. km.

Average Age: 50.1

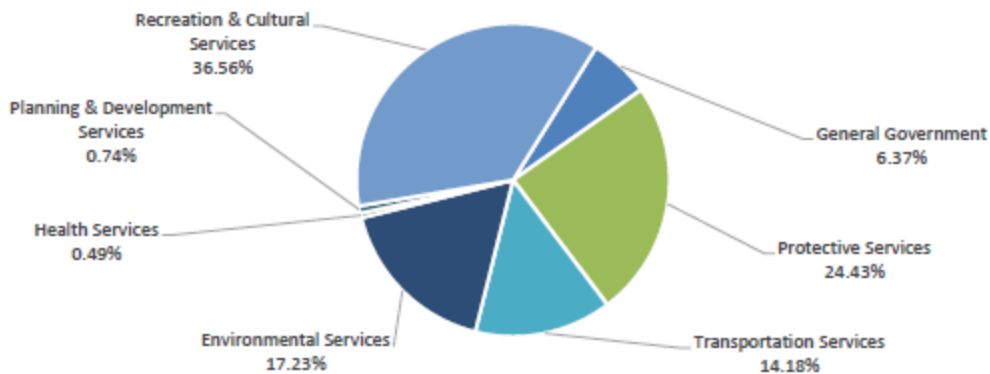
Tax Base:

Residential	75.92%
Utilities	0.83%
Major Industry	0.00%
Light Industry	0.47%
Business / Other	22.59%
Managed Forest	0.00%
Recreation / Non-Profit	0.19%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
Gibsons & District Fire Protection	\$ 26.01
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Transportation Services	
Transit	\$ 17.39
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.90
Joint Use - School Facilities	\$ 0.32
Gibsons Library	\$ 11.41
Museum Service	\$ 0.75
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.90

¹ Rate is applicable on assessed improvements only

Taxation	
Property Taxation	\$ 3,470,548

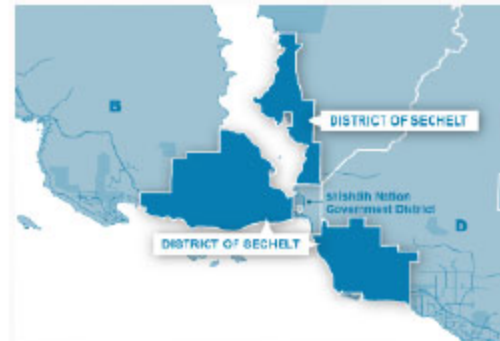
2023 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52

Collection of Taxes and Fees

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

District of Sechelt

The District of Sechelt includes the Village of Sechelt, Selma Park, Davis Bay, Wilson Creek, West Sechelt, East and West Porpoise Bay, Sandy Hook and Tuwanek. There are several residential areas located throughout the region. In addition to a large shopping and services area and waterfront walkway, the Village of Sechelt is home to several art galleries and restaurants as well as the Provincial court house. The area includes a Golf Course, a long stretch of seafront walkway beach at Davis Bay, seaplane landings at Porpoise Bay and the Airport at Wilson Creek.



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

Population: 10,847 (2021 Census)

Area: 39.02 sq. km.

Average Age: 51.1

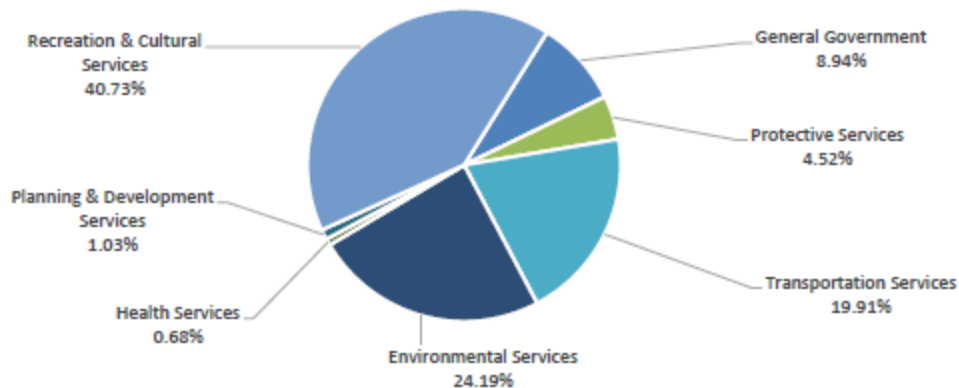
Tax Base:

Residential	86.75%
Utilities	0.73%
Major Industry	0.00%
Light Industry	0.55%
Business / Other	11.80%
Managed Forest	0.03%
Recreation / Non-Profit	0.13%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2023 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.23
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.72
Feasibility Studies - Regional	\$ (0.19)
Protective Services	
911 Emergency Telephone	\$ 1.87
SCEP	\$ 2.08
Transportation Services	
Transit	\$ 17.39
Environmental Services	
Solid Waste	\$ 21.13
Health Services	
Cemetery	\$ 0.60
Planning & Development Services	
Regional Planning	\$ 0.90
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.90
Joint Use - School Facilities	\$ 0.32
Museum Service	\$ 0.75
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.90

¹ Rate is applicable on assessed improvements only

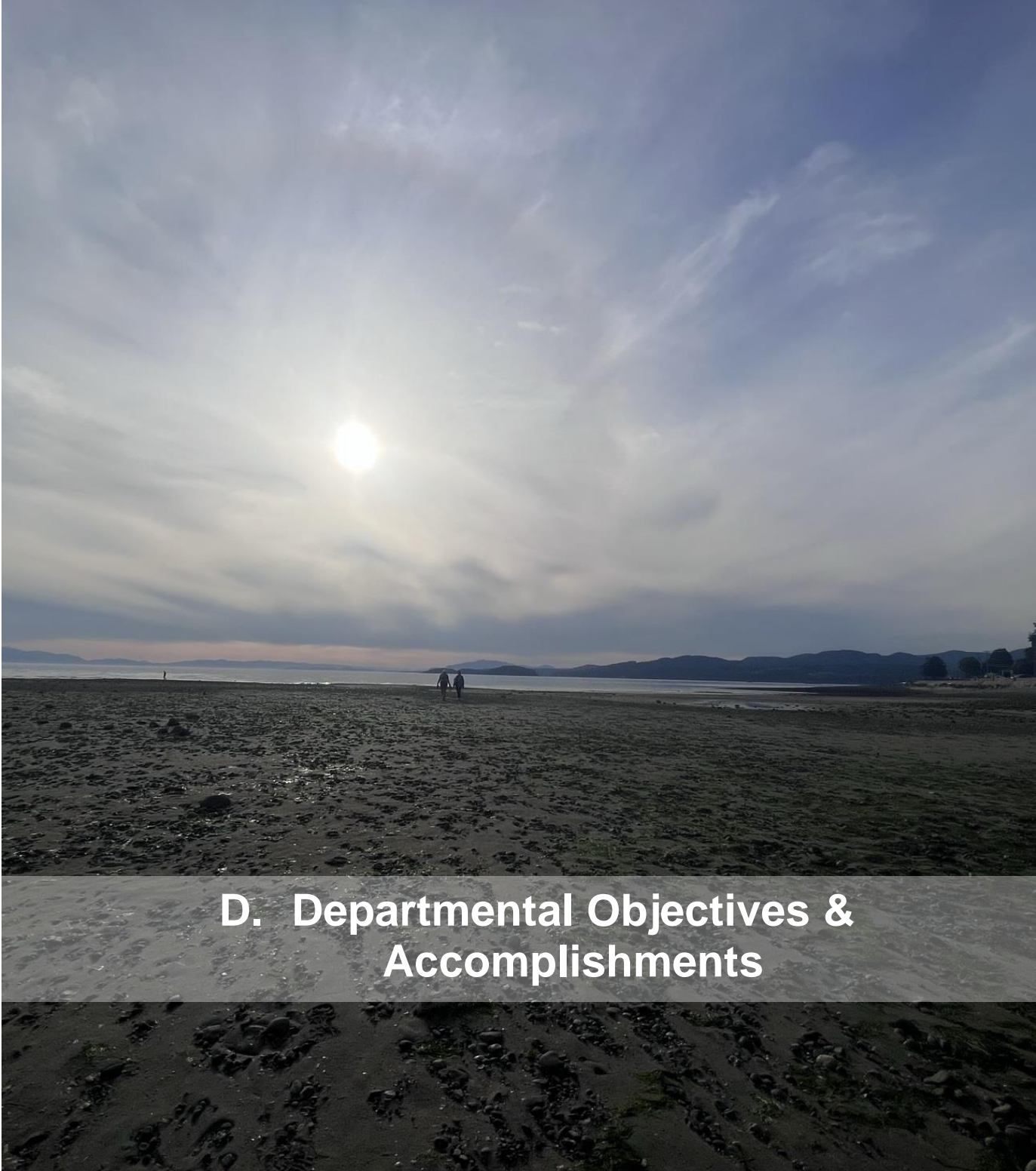
Taxation	
Property Taxation	\$5,693,298

2023 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D water services.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.52
Regional Water Service	\$ 651.49	\$ 392.05
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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



D. Departmental Objectives & Accomplishments

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.

2023 – Key Goals

Strategic Focus Areas	Key Departmental Goals
Engagement & Communication	Launch a new SCRD corporate website.
Engagement & Communication	Update the Coast Current Newsletter to ensure it is more accessible and easier to read.
Working Together Advocacy	First Nations Relations and Reconciliation- Implement process improvements for ongoing collaboration and relationship building; Heritage Protocol Agreement; education and knowledge sharing.
Engagement & Communication	To effectively comply with new legislative requirements for privacy impact assessments, privacy breach notification rules, and the duty for public bodies to develop and implement privacy management programs.

Key Performance Indicators

Records and Information Management - Legal Compliance with Records Retention Schedule

Year	Records Dispositioned	Records Scheduled for Disposition	% Compliance*
2024 (estimate)	23,250	25,000	93%
2023 (estimate)	17,307	18,812	92%
2022	12,642	14864	85%
2021	6,652	7626	87%
2020	3,859	5577	69%
2019	1,068	1487	72%

Community Services

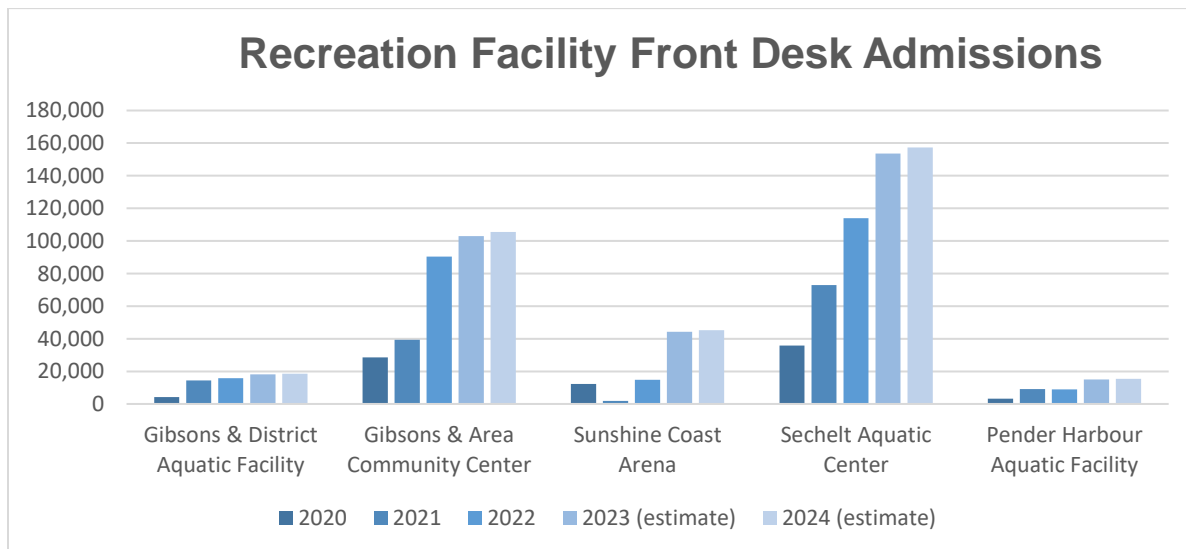


The Community Services Department is responsible for recreation and community partnerships, parks, cemetery services, facility and building services, public transit, fleet services, ports and the operations of the Gibsons & Area Community Centre, Gibsons & District Aquatic Facility, Sechelt Aquatic Centre,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

2023 – Key Goals

Strategic Focus Areas	Key Departmental Goals
Asset Stewardship Working Together	Plan, procure services, schedule and complete 38 new capital projects in community recreation in 2023.
Asset Stewardship	Develop a bus shelter project with implementation plan, funding opportunities and budget implications to improve rider experience and safety.
Engagement & Communication Working Together Advocacy	In partnership with the Squamish Nation Marine Group, and Gambier Island Community Association, facilitate a community conversation regarding the New Brighton Dock and conduct any studies required in the process.
Engagement & Communication Working Together	Deliver accessible recreation programs in Aquatics, Arenas, Fitness and General Recreation through improved programming processes and offerings.

Key Performance Indicators



Corporate Service



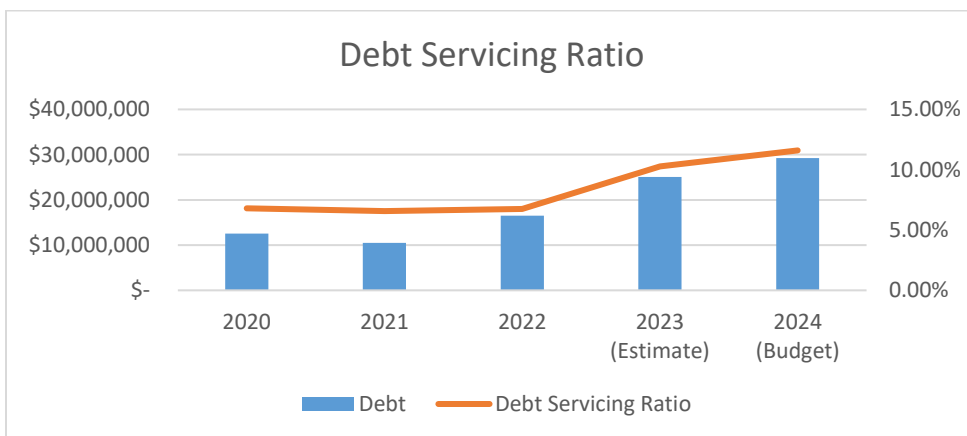
The Corporate Services Department is responsible for the overall statutory financial responsibility of the Sunshine Coast Regional District and Sunshine Coast Regional Hospital District as defined by the *Local Government Act* which include financial planning, reporting, internal controls, treasury management, and overall financial sustainability of the corporations. The divisions and areas of responsibility include: Purchasing and Risk Management, Information Technology and Geographical Information Systems, Asset Management, Financial Services, Civic Addressing, Sunshine Coast Regional Hospital District Administration, Electoral Areas Grant-in-Aid, Member Municipal

Debt, Pender Harbour Health Clinic, Economic Development, and Community Grants to support service such as Libraries and Museums.

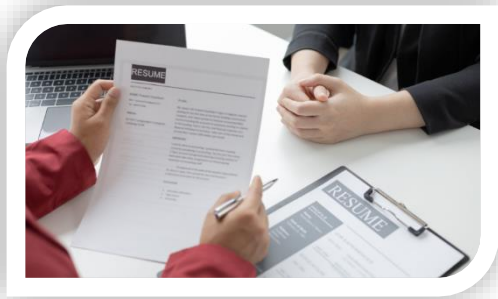
2023 – Key Goals

Strategic Focus Areas	Key Departmental Goals
Engagement & Communication Asset Stewardship	Build Cybersecurity awareness and build a more robust network to protect against malicious cyber attacks.
Asset Stewardship	Update corporate asset management plan and align it with the Asset Management National Community of Practice and present the draft plan to the Board.
Engagement & Communication	Provide financial analysis and support on a number of key initiatives including the water rate structure review, long-term capital plans, landfill cost analysis, fees and charges reviews and other emergent matters.
Asset Stewardship	Analyze impacts to Long-Term Debt levels in accordance with new Capital Renewal and overall Capital Plan for next 20 years

Key Performance Indicators



Human Resources



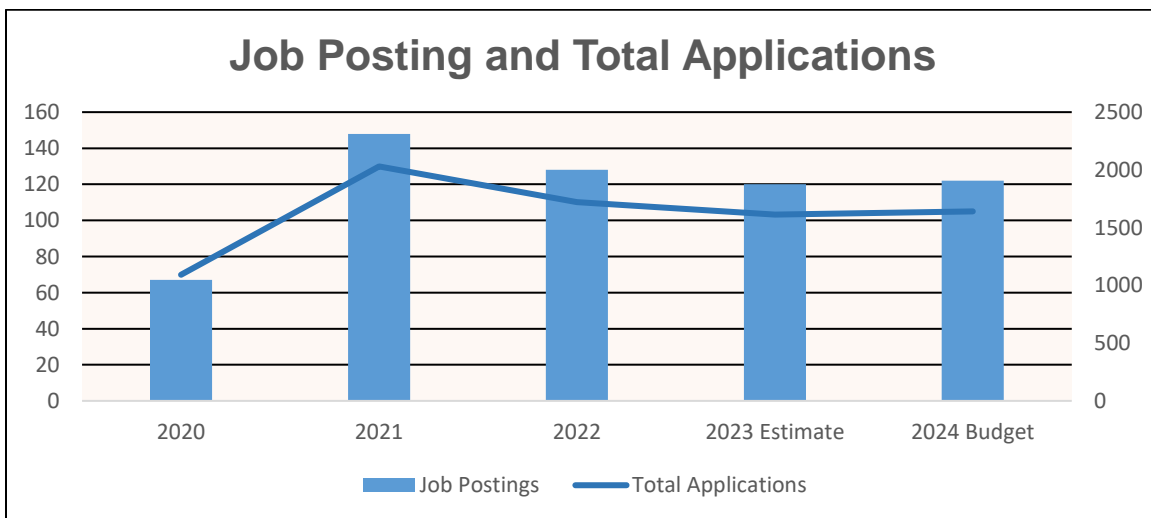
Human Resources is a centralized support service responsible for providing strategic workforce development processes and continuous improvement of best practices to and for all staff in all functions of the Sunshine Coast Regional District. They are responsible for promoting industry leading best practices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

Human Resources (CPHR) of BC and Yukon, the BC Municipal Safety Association, and the Local Government Association.

2023 – Key Goals

Strategic Focus Areas	Key Departmental Goals
Asset Stewardship	Review and modify HR processes in conjunction with organizational software.
Working Together	Performance Engagement Program (PEPtalk) workshop and training for supervisors.
Engagement & Communication	Continue to evolve out recruitment reach through creative methods such as training opportunities, the use of social media platforms and community partners such as WorkBC

Key Performance Indicators



Infrastructure Services



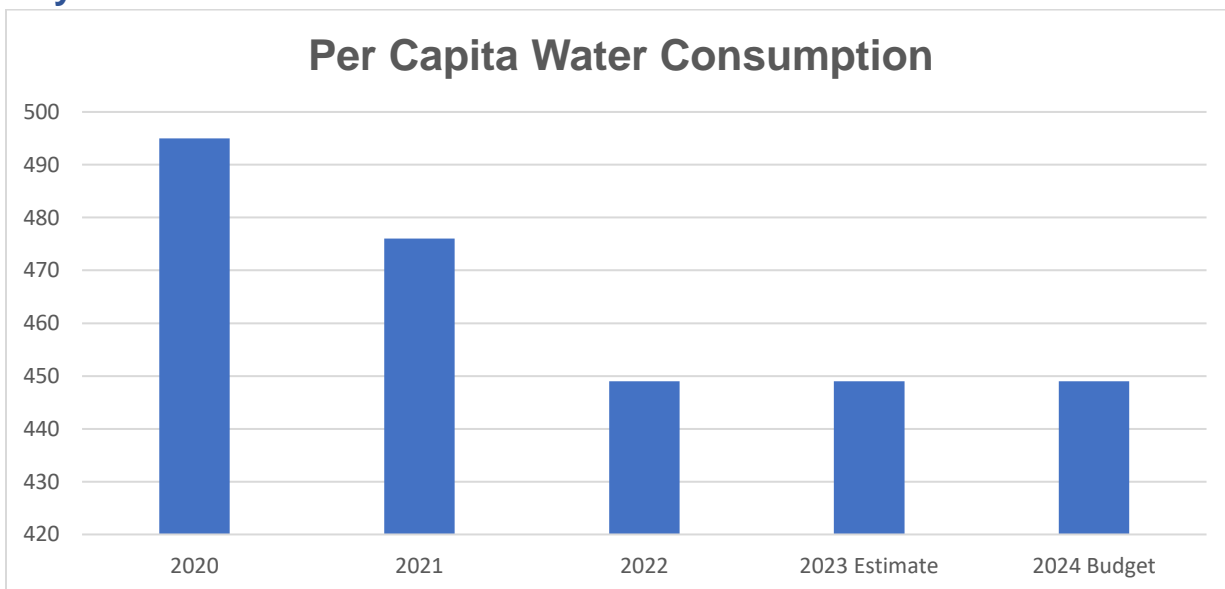
The Infrastructure Services Department is responsible for regional solid waste, curbside collection, Regional, North and South Pender Harbour Water Service Areas, and several wastewater services.



2023 – Key Goals

Strategic Focus Areas	Key Departmental Goals
Asset Stewardship Working Together Community Resilience & Climate Change Adaptation	Advance potential water supply projects such as Langdale well, Gray Creek treatment upgrades and Eastbourne groundwater investigation.
Asset Stewardship	Complete infrastructure upgrades and protect drinking water sources to ensure a supply high quality drinking water.
Asset Stewardship Community Resilience & Climate Change Adaptation	Confirm the feasibility of extending the useful life of the Sechelt landfill and confirm options for after it has reached maximum capacity.
Working Together Community Resilience & Climate Change Adaptation	Reduce per capita water consumption through meter connections, leak resolution programs and rainwater harvesting rebates

Key Performance Indicators



Planning and Development Services

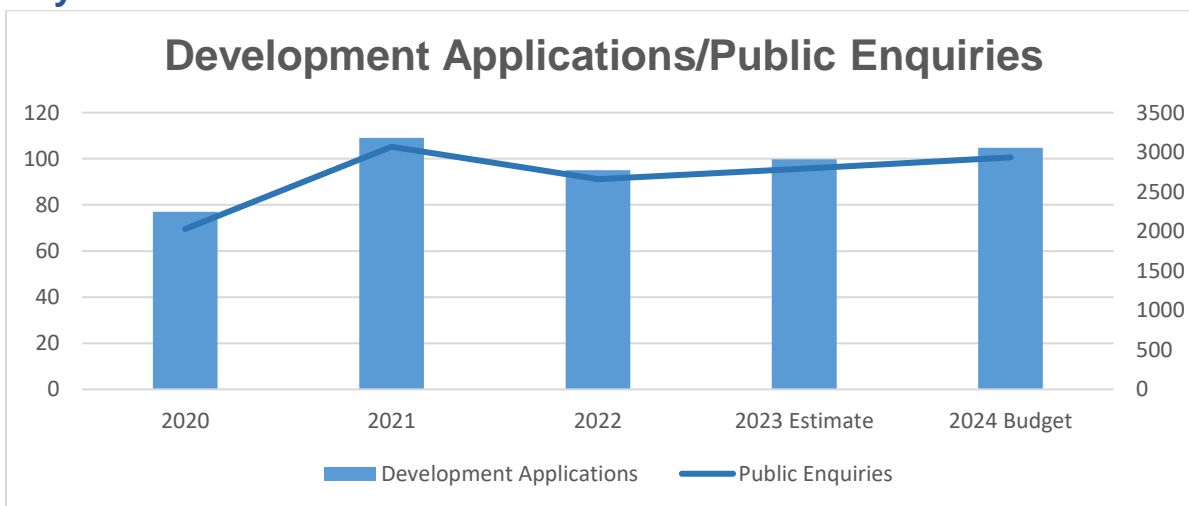


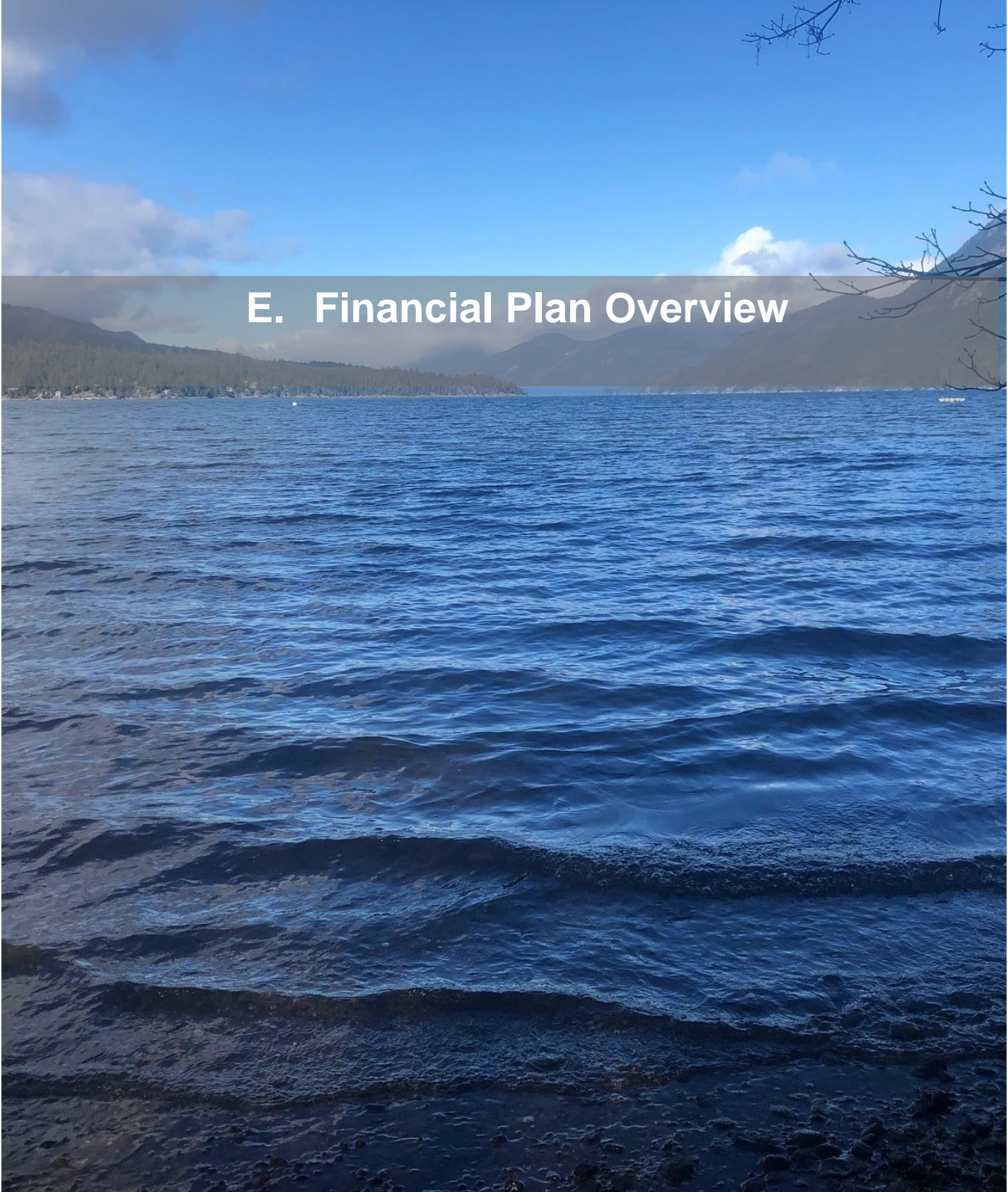
The Planning and Development Department is responsible for Rural and Regional Land Use Planning, Building Inspection, Hillside Industrial Park, Sustainable Development and Protective Services. Protective Services includes Gibsons and District, Roberts Creek, Halfmoon Bay and Egmont and District Volunteer Fire Departments; Sunshine Coast Emergency Program; 9-1-1; and Bylaw Enforcement.

2023 – Key Goals

Strategic Focus Areas	Key Departmental Goals
Advocacy	Review application processing procedures to shorten timelines, provide improved predictability, reduce barriers, and encourage quality development submissions that contribute to key community building initiatives.
Working Together Community Resilience & Climate Change Adaptation	Outline targets and process for steps SCRD will take to reduce GHG emissions in 6 areas, carbon neutrality and accountability mechanisms, buildings, fleet and equipment, supporting each other, contracted services, out of boundary emissions
Advocacy	Timely, quality service to applicants while working to modernize our rural and regional planning frameworks.
Working Together Advocacy	Renew all 7 SCRD OCPs with the aim of policy harmonization and strengthening of Development Permit Areas

Key Performance Indicators





E. Financial Plan Overview

39-

2023 Property Assessment Impacts

Overall, taxation apportionment varies from service to service depending on which areas participate. Unlike a Municipality, the apportionment between participating areas in a Regional District service changes from year to year as a result of changes in the assessment base due to market (market condition) and non-market factors (growth).

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

Assessment Value Comparison 2023 to 2022

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

Table 1: Overall Change in Assessed Values		
	Assessed Value	% Change
2021 (Cycle 9)	18,737,028,470	
Increase due to NMC*	163,411,748	0.87%
Increase due to Market	1,967,018,552	10.50%
2022 Total	20,867,458,770	11.37%
*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 shows a comparison of 2022 and 2023 converted values. In general, areas where the percentage increase is greater than the total % increase will see an increase in overall tax apportionment. Areas where the increase is less than the average will see a decrease in apportionment

Table 2: Comparison of Converted Values by Area					
Area	2022	2023	\$ Increase	% Increase	Apportionment
Area A	320,066,694	344,958,312	24,891,618	7.8%	↓
Area B	267,983,114	294,882,681	26,899,567	10.0%	↓
Area D	202,426,263	223,991,699	21,565,435	10.7%	↓
Area E	155,524,196	174,183,170	18,658,974	12.0%	↑
Area F	259,982,046	278,543,703	18,561,657	7.1%	↓
ToG	248,523,624	283,078,267	34,554,643	13.9%	↑
DoS	563,893,690	651,847,641	87,953,951	15.6%	↑
sNGD	40,424,549	42,593,352	2,168,804	5.4%	↓
Total	2,058,824,176	2,294,078,825	235,254,649	11.4%	

What does this mean?

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

What if?

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

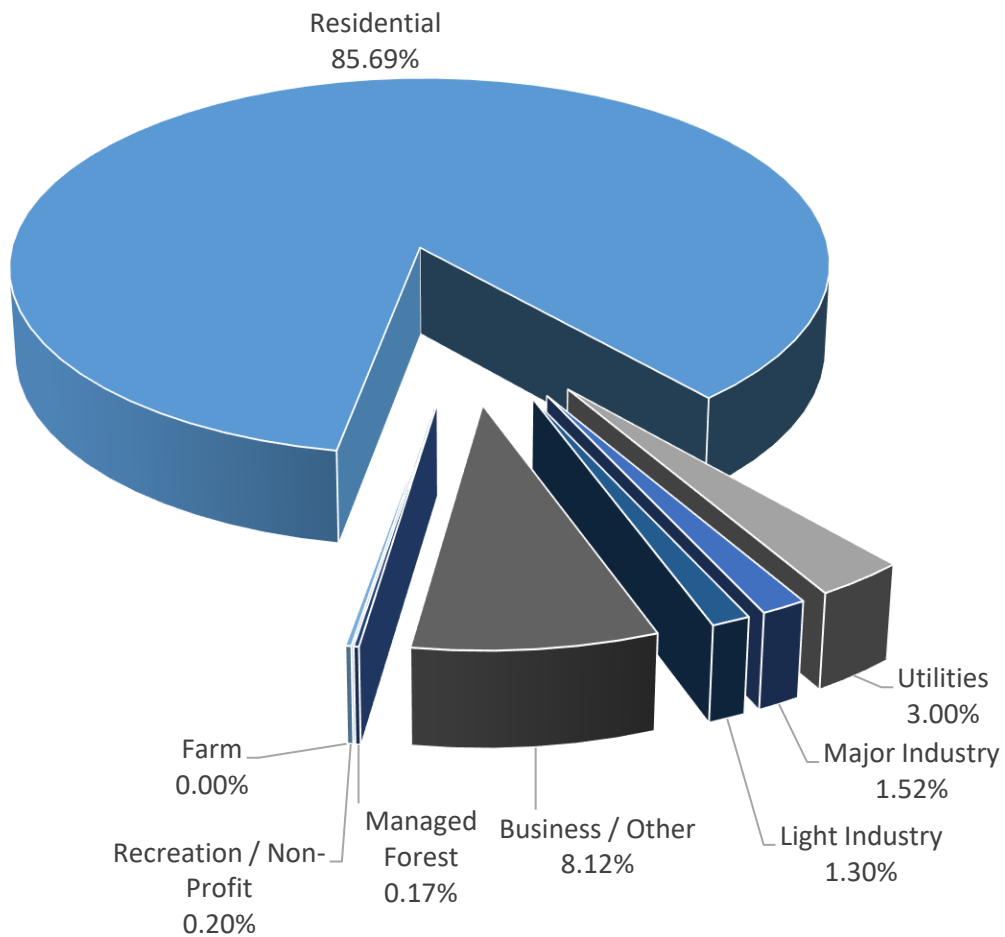
	2023	2022
Taxation = \$1,000,000	\$ 4.36	\$ 4.86
Taxation = \$2,000,000	\$ 8.72	\$ 9.71
Taxation = \$3,000,000	\$ 13.08	\$ 14.57

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

	2023	2022
Assessed value of home \$400,000	17.44	19.43
Assessed value of home \$500,000	21.80	24.29
Assessed value of home \$750,000	32.69	36.43
Assessed value of home \$1,000,000	43.59	48.57

Tax Base by Property Class

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



Budget Summary

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

Adopted 5 Year Financial Plan Summary

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

Schedule A, Bylaw 740, 2023

2023 - 2027

	2023	2024	2025	2026	2027
Revenues					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	29,334,776	30,508,011	30,987,303	31,513,575	31,574,202
Frontage & Parcel Taxes	7,104,694	7,132,294	7,159,894	5,607,426	5,517,951
Government Transfers	12,874,825	3,334,123	3,434,428	3,434,428	3,434,428
User Fees & Service Charges	17,622,327	17,714,900	17,754,321	17,774,367	17,801,310
Member Municipality Debt	1,392,768	1,371,740	993,201	618,648	613,160
Investment Income	747,313	805,614	881,172	347,320	158,518
Developer Contributions	6,811	-	-	-	-
Other Revenue	1,044,152	624,421	625,874	644,946	628,049
	70,224,666	61,588,103	61,933,193	60,037,710	59,824,618
Expenses					
Administration	6,154,445	6,154,445	6,154,445	6,154,445	6,154,445
Internal Recoveries	(8,320,677)	(8,505,586)	(8,693,647)	(8,760,607)	(8,718,492)
Wages and Benefits	26,591,031	27,287,448	27,826,965	28,394,629	28,949,587
Operating	27,522,068	21,253,798	20,740,639	20,697,672	20,419,614
Debt Charges Member Municipalities	1,392,768	1,371,740	993,201	618,648	613,160
Debt Charges - Interest	1,616,610	2,012,363	2,092,104	1,103,525	905,488
Amortization of Tangible Capital Assets	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
	59,778,686	54,396,649	53,936,148	53,030,753	53,146,243
Operating Surplus / (Deficit)	10,445,980	7,191,454	7,997,045	7,006,957	6,678,375
Other					
Capital Expenditures	(45,370,040)	(3,779,272)	(3,600,772)	(3,320,372)	(4,179,672)
Landfill Closure & Post Closure Expenditures	(2,500,000)	-	-	-	-
Development of Land Held for Resale	(103,912)	(13,912)	(13,912)	(13,912)	(13,912)
Proceeds from Long Term Debt	19,637,383	733,800	893,515	1,096,100	805,639
Debt Principal Repayment	(2,901,558)	(4,400,199)	(5,170,366)	(4,172,565)	(3,830,257)
Transfer (to)/from Reserves	11,881,004	(3,113,162)	(3,466,510)	(3,882,599)	(2,737,264)
Transfer (to)/from Appropriated Surplus	10,046	(639,550)	(647,050)	(647,050)	(647,050)
Transfer (to)/from Other Funds	2,418,885	98,400	85,609	11,000	1,700
Prior Year Surplus/(Deficit)	59,771	-	-	-	-
Unfunded Amortization	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
Transfer (to)/from Unfunded Liability	1,600,000	(900,000)	(900,000)	(900,000)	(900,000)
	(10,445,980)	(7,191,454)	(7,997,045)	(7,006,957)	(6,678,375)
Financial Plan Surplus / (Deficit)	-	-	-	-	-

Budget Summary by Functional Category

The level of Taxation revenue in any given year is dependent on a variety of factors including but not limited to the replacement of capital assets, undertaking of new operating projects, change in service level requirements, the use of reserve balances to reduce taxation, and the level of year-to-year inflation.

Taxation Revenue					
Function	2023	2024	2025	2026	2027
General Government	2,182,974	2,373,117	2,451,519	2,402,812	2,560,486
Protective Services	4,760,938	5,098,326	5,309,017	5,452,203	5,475,002
Transportation Services	4,288,853	4,354,396	4,471,832	4,678,227	4,761,647
Environmental Services	4,846,479	5,036,834	4,627,417	4,637,203	4,361,207
Health Services	315,748	354,310	404,806	404,343	403,941
Planning & Development Services	1,545,466	1,933,659	1,943,907	1,887,739	1,647,070
Recreation & Cultural Services	11,394,318	11,357,369	11,778,805	12,051,048	12,364,849
Total	29,334,776	30,508,011	30,987,303	31,513,575	31,574,202

Frontage & Parcel Taxes					
Function	2023	2024	2025	2026	2027
Recreation & Cultural Services	1,746,592	1,746,592	1,746,592	166,524	48,519
Water & Waste Water	5,358,102	5,385,702	5,413,302	5,440,902	5,469,432
Total	7,104,694	7,132,294	7,159,894	5,607,426	5,517,951

User Fee & Service Charges Revenue*					
Function	2023	2024	2025	2026	2027
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	688,512	728,253	765,281	765,281	765,281
Environmental Services	4,079,373	4,083,996	4,065,155	4,066,599	4,068,078
Water & Waste Water	9,711,862	9,712,046	9,712,046	9,712,046	9,712,046
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,104,870	1,144,695	1,165,929	1,184,531	1,209,995
Recreation & Cultural Services	2,043,225	2,051,425	2,051,425	2,051,425	2,051,425
Total	17,722,327	17,814,900	17,854,321	17,874,367	17,901,310

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

The total operating expenditures excludes Member Municipality debt payments and includes \$4,822,441 in amortization expenditures.

Operating Expenses					
Function	2023	2024	2025	2026	2027
General Government	4,290,406	3,269,507	3,266,862	3,279,601	3,427,138
Protective Services	4,907,526	4,907,026	4,422,315	4,463,388	4,487,429
Transportation Services	7,489,053	7,503,834	7,684,543	7,764,338	7,859,745
Environmental Services	8,756,097	8,756,097	7,531,059	7,542,289	7,427,385
Water & Waste Water	14,868,353	14,925,541	12,051,799	12,167,722	12,275,066
Health Services	388,742	388,742	386,178	385,715	385,313
Planning & Development Services	3,533,896	3,534,396	3,249,844	3,213,197	2,998,700
Recreation & Cultural Services	14,151,845	14,158,496	14,348,647	13,594,155	13,670,607
Total	58,385,918	57,443,639	52,941,247	52,410,405	52,531,383

The SCR D is currently working to develop a comprehensive asset management capital plan for various service functions such as Recreation Facilities, Ports Services, Water Services, Wastewater Services, and Parks. As these plans become more developed, the SCR D will better be able to predict the expected costs from capital asset purchases and replacement of infrastructure. As a result, the budgeted capital expenditures from 2024-2027 may differ in future financial plans.

Capital Expenses					
Function	2023	2024	2025	2026	2027
General Government	362,322	139,373	139,373	152,873	139,373
Protective Services	2,308,365	988,600	944,300	459,300	976,900
Transportation Services	867,367	-	-	-	-
Environmental Services	1,129,143	-	-	-	-
Water & Waste Water	26,248,007	1,685,399	1,910,899	1,611,599	1,856,099
Health Services	595,664	-	-	-	-
Planning & Development Services	60,000	-	-	-	-
Recreation & Cultural Services	13,799,172	965,900	606,200	1,096,600	1,207,300
Total	45,370,040	3,779,272	3,600,772	3,320,372	4,179,672

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	2022	2023	Difference
User Rate	\$526.92	\$651.49	+ \$124.57
Parcel Tax	\$305.33	\$392.05	+ \$86.72

North Pender	2022	2023	Difference
User Rate	\$711.16	\$918.12	+ \$206.96
Parcel Tax	\$341	\$385.33	+ \$44.33

South Pender	2022	2023	Difference
User Rate	\$675.18	\$762.95	+ \$87.70
Parcel Tax	\$382.15	\$431.83	+ \$49.68



Garbage and Food Waste

2022	2023	Difference
\$191.68	\$201.26	+ \$9.58

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

Wastewater



Frontage Fees

Service	2022 Rate	2023 Rate	Difference
Greaves	\$400	\$450	+ \$50
Woodcreek	\$400	\$450	+ \$50
Sunnyside	\$302	\$402	+ \$100
Jolly Rodger	\$152	\$202	+ \$50
Secret Cove	\$152	\$252	+ 100
Lee Bay	\$202	\$252	+ \$50
Square Bay	\$217.42	\$267	+ 49.58
Langdale	\$400	\$450	+ \$50
Canoe	\$424.30	\$474	+ \$49.70
Merrill	\$400	\$450	+ \$50
Curran	\$253	\$303	+ \$50
Roberts Creek	\$400	\$450	+ \$50
Lily Lake	\$204	\$254	+ \$50
Painted boat	\$302	\$352	+ \$50
Sakinaw	\$845.27	\$862.18	+ \$16.91

User Fees

Service	2021 Rate	2022 Rate	Difference
Greaves	\$487.81	\$627.81	+ \$140
Woodcreek	\$658.28	\$782.45	+ \$124.17
Sunnyside	\$745.23	\$767.59	+ \$22.36
Jolly Rodger	\$832.54	\$986.54	+ 154
Secret Cove	\$712.57	\$793.52	+ 80.95
Lee Bay	\$487.67	\$487.67	No change
Square Bay	\$786.02	\$1,281.02	+ \$495
Langdale	\$1,126.43	\$1,427.22	+ \$16.65
Canoe	\$985.31	\$985.31	+ 300.79
Merrill	1,948.25	\$1,948.25	No change
Curran	\$618.70	\$668.38	+ 49.68
Roberts Creek	\$865.67	\$1,247.10	+ \$381.43
Lily Lake	\$711.89	\$992.83	+ \$280.94
Painted boat	\$586.13	\$586.13	No change
Sakinaw	\$1,323.63	\$1,323.63	No change



Recreation

	2022	2023	Difference
Community Recreation	\$116.30	\$115.52	-\$0.78
Pender Harbour Recreation	\$17.10	\$17.07	-\$0.03

Capital Expenditure Listing

The table below outlines each capital project that has been approved and included in the 2023-2027 Financial Plan.

Service	Description	Budget
2023 Budget Approvals		
General Government		
Information Technology	Information Technology Hardware	139,373
Protective Services		
Gibsons & District Fire Protection	Fan, Positive Pressure	16,100
Roberts Creek Fire Protection	Tablets	8,000
Halfmoon Bay Fire Protection	Rescue 1 Fire Apparatus Replacement	623,200
Environmental Services		
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements-Phase 2	765,000
Sechelt Landfill	Power Supply Replacement	87,000
Planning & Development Services		
Building Inspection	Vehicle Replacement (EV)	60,000
Water & Waste Water		
North Pender Harbour Water Service	Meter Installations	6,000
	Hydrant Program	15,000
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvements	78,750
	Meter Installations	10,000
	Hydrant Program	15,000
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	1,905,950
	Machinery & Equipment	20,000
	Meter Installations	100,000
	Minor Capital Upgrades	130,000
	Hydrant Program	20,800
	Mains Replacement	1,258,940
	New Connections	35,859
	Chapman Creek WWTP - Mechanical Equipment Upgrades	135,000
	Chapman Lake Dam Safety Improvements – Construction	217,000
	McNeil Lake Dam Safety Improvements-Construction	78,500
	Eastbourne Groundwater Supply Expansion	1,200,000
	Edwards Lake Dam Safety Improvements	105,000
	Egmont Water Treatment Plant Filtration Upgrades	275,000
Exposed Watermain Rehabilitation Chapman Intake Line	220,000	
Sechelt Nation Government District - Zone Metering	250,000	
Generators	375,000	
Recreation & Cultural Services		
Bicycle & Walking Paths	Lower Road Retaining Wall	526,771
Community Parks	Katherine Lake Water system Replacements	15,000
	Park site Furniture Replacements	20,000
	Rosemary Lane (Keats Island) Erosion Mitigation	60,000
	Vinebrook Bridge Replacement	65,000
	Solid Waste Bylaw Implementation	80,569

Community Recreation	Air Handling Units	100,197
	Boiler	16,600
	Boiler, Tot Pool	8,200
	Direct Digital Control	32,900
	Dehumidifier, Electric	98,200
	Domestic Hot Water System	86,970
	Drinking Fountain	2,700
	Exhaust Fan	8,900
	Expansion Tank	8,400
	Exterior Doors	54,600
	Faucets	20,200
	Rubber Flooring	74,100
	Rooftop Unit	388,200
	Roof Replacements	3,456,200
	Health & Safety Requirments-Health & Safety Equipment	21,500
	Zamboni	322,000
	Pool Vacuums	9,500
	Ground Faults	24,700
	Heat Exchangers	81,300
	Heat Recovery Ventilator	56,800
	Interior Door, Fire	14,200
	Pumps	50,200
	Sinks	15,700
Supply Fan Variable Speed Drive	9,900	
Toilet Partitions	29,000	
Vehicle	60,100	
Fitness Equipment Replacement	130,200	
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000

Health Services

Cemetery	Solid Waste Receptacles	6,064
	Seaview Cemetary Expansion	589,600

Total 2023 Budget Approvals **14,704,943**

Service	Description	Budget
Projects Continued from 2022		
General Government		
Admin Offices Building Maintenance	Electric Vehicle Charging Stations	25,000
General Government	Hybrid Meeting Solutions and Board Room Modifications	119,650
Information Technology	Field Road Space Planning; IT Capital	33,299
Mason Road Works Yard	Corporate Electric Vehicle Charging Stations	45,000
Protective Services		
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	71,939
	Chapman Creek Radio Tower	246,239
	Radio Tower Capital Project Consulting Services	61,991
Gibsons & District Fire Protection	Emergency Generator	150,000
	Fire Truck Replacement	585,000
	Flooring and hot water tank	8,543
	Hall #1 Emergency Alarm	31,800
	Hall #1 Gear Washing Machine	12,193

	Hall #1 Lighting	32,099
	Vehicle	131,548
	Control Panel	4,400
	Transformer	8,300
Halfmoon Bay Fire Protection	Self-Contained Breathing Apparatus	167,323
	Vehicle	131,548
Roberts Creek Fire Protection	Exhaust Fan and Electrical Panel	8,500
	RCVFD Training Structure	9,642
Transportation Services		
Maintenance Facility	Garage Hoist	162,000
	HVAC Maintenance Safety System	4,000
	Loaner Vehicle	10,000
	Pressure Washer	5,250
	Security System & Lighting Improvements	5,603
Ports Services	West Bay Float	220,000
	Halkett Bay Approach	44,736
	Keats Landing Float & Dolphins	239,925
	Gambier Harbour Structural Components	55,000
	Eastbourne Wharhead Improvements	110,000
Public Transit	Pressure Washer	5,250
	Security System & Lighting Improvements	5,603
Environmental Services		
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	89,919
	Traffic Control Lights	10,000
Sechelt Landfill	Power Supply Replacement	177,224
Water & Waste Water		
North Pender Harbour Water Service	Customer Relationship Management Tool	2,500
	Emergency Generator	125,000
	Garden Bay UV Reactor	18,949
	Watermain Replacement	850,000
South Pender Harbour Water Service	Customer Relationship Management Tool	5,000
	McNeil Lake Dam Safety Improvements	524,820
	McNeil Lake Dam Upgrades	5,287
	Watermain Replacement	600,000
	Water Treatment Plant Upgrades	50,863
	Vehicle Replacement	80,000
Regional Water Services	Chapman & Edwards Dam Improvements	20,375
	Chapman & Edwards Lake Communication System Upgrades	65,826
	Chapman Creek Water Treatment UV Upgrade	221,333
	Chapman Lake Dam Safety Improvements	782,730
	Chapman Water Treatment Plant Chlorination System Upgrade	705,048
	Chaster Well Upgrades	38,395
	Church Road Well	1,541,452
	Cove Cay Pump Station Rebuild and Access Improvements	250,000
	Customer Relationship Management Tool	42,500
	Eastbourne Groundwater Investigation	158,811
	Edwards Lake Dam Safety Improvements	624,715
	Emergency Repair Watermain Sechelt Airport	22,457
	Reed Road Building Upgrades	100,000

	Exposed Water Main Rehabilitation	126,198
	Langdale Groundwater Investigation	912,421
	Light Duty Trucks	150,000
	Reed Road Pump Station Zone 4 Improvements	70,000
	Reed Road and Elphinstone Watermain Replacement	139,917
	RWS Vehicle Purchases	410,000
	Single Axle Dump Truck	225,000
	Trout Lake Re-Chlorination Station Upgrade	100,000
	Universal Water Meter Installations	9,391,750
	Utility Vehicle Purchase	46,500
	Valve Stems for Selma 2 Isolation	75,000
	Strategic Infrastructure Vehicle	46,500
Langdale Waste Water Plant	Langdale Remediation Project	260,468
Lilly's Lake Waste Water Plant	System Upgrades	27,970
Square Bay Waste Water Plant	Square Bay Infiltration Reduction	13,589
Woodcreek Park Waste Water Plant	System Upgrade	945,916
	Collection System Designs	18,918
Recreation & Cultural Services		
Bicycle & Walking Paths	Lower Road Retaining Wall	74,089
Community Parks	Coopers Green Hall Replacement	4,390,513
	Coopers Green Park Boat Ramp Concrete Repairs	33,963
	Coopers Green Park Hall & Parking Design Plans	40,389
	Garbage Receptacles	19,224
	Parks Building Partial Replacement	300,000
Community Recreation	Air Handling Units	23,903
	Recreation Capital Requirements	4,581
	Brine Chiller & Condenser	917,600
	Dehumidification Fan	14,500
	Dehumidifier	171,300
	Domestic Hot Water System	31,000
	Exterior Door, Glazed	8,000
	Fall Protection Systems Upgrades	60,000
	Gas-Fired Water Tank	15,000
	Health & Safety Requirements-Showers and Eye Wash Station	105,000
	Heat Exchanger, AHU 1 Coil	6,500
	Interior Doors	130,600
	Packaged Roof Top Unit #2	299,043
	Pool Valves and Controls	108,700
	Roof Heat-X Supply/Exhaust Motor	56,000
	Roof, Modified Bitumen	115,274
	SAC Sprinkler System Replacement	801,577
	Septic Disposal System	14,500
	Signage	7,300
	Supply/Return Air to Air Heat-x	14,000
	Water Treatment Equipment	9,500
	Water Piping	10,000
Pender Harbour Pool	Annual Gym Equipment Replacement	14,437
	Storage Container	10,000
Dakota Ridge Recreation	One-Time Minor Capital – Upgrades and Renewal	11,872

Total Projects Continued from 2022

30,665,097

Total Budgeted Capital Expenditures in 2023**45,370,040**

*** 2022 Project Listing Reflects Remaining Funding Available

Impact of Capital Expenditures on Operating Budget

The following table outlines how the 2023 Capital Expenditures will be funded:

Capital Expenditure Funding Sources	
Property Tax Requisition	146,633
Government Transfers	8,679,956
User Fees & Service Charges	35,859
Development Cost Charges	6,811
Other Revenue	20,800
Capital Donations	345,000
Transfer Between Functions	45,000
Transfer from Reserve Fund	13,995,678
Transfer from Capital Fund	3,426,930
Transfer from Appropriated Surp	395,973
Debt Proceeds	18,271,400
	<u>45,370,040</u>

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

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

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

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

The majority of the capital projects approved in 2023 are for remediation or replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget.

A large portion of capital expenditures are the result of projects that are being continued in 2023. The continuation of these projects is the result of the size and nature of some of the projects approved in prior years.

Two large scale water infrastructure projects which account for over 24% of capital expenditures expected in 2023 will have a material impact on the Regional Water Service operating budget. Where known, these values have been incorporated into the 2023-2027 Financial Plan. Details on these projects are as follows:

Groundwater Investigation Phase 4 – Church Road

The final phase of this project involves the detailed design and construction of new groundwater supply infrastructure. The total budget for this phase of the project is \$9,275,000 of which \$1,541,452 has been carried forward from 2022. \$9,000,000 of this amount will be funded from borrowing over a 30-year term. The financial plan includes estimated annual debt servicing costs \$544,389 beginning in 2023 of which \$377,100 is attributable to interest charges. Detailed estimates for operating expenses related to staffing, operations and maintenance of the new infrastructure have yet to be completed and incorporated into the financial plan.

Universal Water Meter Installations – Phase 3

The final phase of this project involves the installation of approximately 5,500 water meters. The total budget for this phase of the project is \$9,391,750. The SCRD received \$6,000,000 in grant funding through the Strategic Priorities Fund (SPF). The remainder will be funded through borrowing over a 15-year term. The SPF Grant is one of three funding streams delivered through the Canada Community-Building Fund in British Columbia. This Grant provides funding for investments in local government infrastructure with regional impacts. The financial plan includes estimated annual debt servicing costs of \$299,238 beginning in 2025 of which \$123,460 is attributable to interest charges.

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

Property Tax by Area and Service

	Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2023 Taxation
General Government									
110 General Government	249,293	212,878	161,953	125,816	201,257	30,862	470,977	204,715	1,657,751
121 Grant in Aid - Area A	43,756	-	-	-	-	-	-	-	43,756
122 Grant in Aid - Area B	-	33,383	-	-	-	-	-	-	33,383
123 Grant in Aid - Areas E & F	-	-	-	2,004	3,206	-	-	-	5,210
125 Grant in Aid - Community Schools	1,694	1,447	1,101	855	1,368	-	3,200	1,391	11,055
126 Grant in Aid - Greater Gibsons	-	-	-	4,481	7,169	-	-	-	11,650
127 Grant in Aid - Area D	-	-	38,438	-	-	-	-	-	38,438
128 Grant in Aid - Area E	-	-	-	28,666	-	-	-	-	28,666
129 Grant in Aid - Area F	-	-	-	-	28,383	-	-	-	28,383
130 UBCM/Elections	50,611	43,218	32,879	25,543	40,859	-	-	-	193,109
136 Regional Sustainability	24,868	21,236	16,156	12,551	20,077	3,079	46,983	20,421	165,370
150 Feasibility - Regional	(6,514)	(5,563)	(4,232)	(3,288)	(5,259)	(806)	(12,307)	(5,350)	(43,320)
151 Feasibility- Area A	-	-	-	-	-	-	-	-	-
152 Feasibility- Area B	-	(78)	-	-	-	-	-	-	(78)
153 Feasibility- Area D	-	-	(78)	-	-	-	-	-	(78)
155 Feasibility- Area F	-	-	-	-	9,679	-	-	-	9,679
Protective Services									
200 Bylaw Enforcement	118,047	100,804	76,689	59,577	95,301	14,614	-	-	465,032
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-
206 Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-
210 Gibsons & District Fire Protection	-	-	-	451,654	314,164	-	-	736,257	1,502,075
212 Roberts Creek Fire Protection	-	-	788,256	-	-	-	-	-	788,256
216 Halfmoon Bay Fire Protection	-	825,448	-	-	-	-	-	-	825,448
218 Egmont & District Fire Protection	222,712	-	-	-	-	-	-	-	222,712
220 911 Emergency Telephone	64,608	55,171	41,973	32,607	52,159	7,998	122,061	53,055	429,633
222 SCEPT	71,595	61,137	46,512	36,133	57,800	8,863	135,262	58,793	476,096
290 Animal Control	-	16,619	12,643	9,822	9,917	2,409	-	-	51,411
291 Keats Island Dog Control	-	-	-	-	275	-	-	-	275
Transportation Services									
310 Transit	-	512,294	389,742	302,777	484,328	74,270	1,133,410	492,649	3,389,470
320 Regional Street Lighting	11,245	9,603	7,306	5,675	9,079	-	-	-	42,908
322 Langdale Street Lighting	-	-	-	-	2,505	-	-	-	2,505
324 Granthams Street Lighting	-	-	-	-	2,721	-	-	-	2,721
326 Veterans Street Lighting	-	-	-	544	-	-	-	-	544
328 Spruce Street Lighting	-	-	273	-	-	-	-	-	273
330 Woodcreek Street Lighting	-	-	-	2,521	-	-	-	-	2,521
332 Fircrest Street Lighting	-	-	-	583	-	-	-	-	583
334 Hydaway Street Lighting	-	273	-	-	-	-	-	-	273
336 Sunnyside Street Lighting	-	-	-	1,088	-	-	-	-	1,088
340 Burns Road Street Lighting	-	-	-	-	365	-	-	-	365
342 Stewart Road Street Lighting	-	-	-	-	544	-	-	-	544
345 Ports	-	170,427	137,964	97,387	405,778	-	-	-	811,555
346 Langdale Dock	-	-	-	-	33,503	-	-	-	33,503
Environmental Services									
350 Solid Waste	728,814	622,355	473,474	367,825	588,381	90,227	1,376,912	598,490	4,846,479
Health Services									
400 Cemetery	20,623	17,610	13,398	10,408	16,649	2,553	38,961	16,935	137,137
410 Pender Harbour Health Clinic	178,611	-	-	-	-	-	-	-	178,611
Planning & Development Services									
500 Regional Planning	31,111	26,567	20,212	15,702	25,117	3,852	58,777	25,548	206,885
504 Rural Planning	358,493	286,640	232,895	180,928	199,434	-	-	-	1,258,389
510 Civic Addressing	-	-	-	-	-	-	-	-	-
515 Heritage Conservation	-	-	-	-	-	-	-	-	-
520 Building Inspection	2,180	1,861	1,416	1,100	1,760	270	-	-	8,586
531 Economic Development - A	38,746	-	-	-	-	-	-	-	38,746
532 Economic Development - B	-	7,884	-	-	-	-	-	-	7,884
533 Economic Development - D	-	-	7,032	-	-	-	-	-	7,032
534 Economic Development - E	-	-	-	7,675	-	-	-	-	7,675
535 Economic Development - F	-	-	-	-	10,269	-	-	-	10,269
540 Hillside	-	-	-	-	-	-	-	-	-
Recreation & Cultural Services									
615 Community Recreation Facilities	-	1,009,354	656,690	600,808	809,430	207,282	2,136,358	867,845	6,287,766
625 PH Pool	610,918	-	-	-	-	-	-	-	610,918
630 Joint Use - School Facilities	11,032	9,421	7,167	5,568	8,906	-	20,842	9,059	71,996
640 Gibsons Library	-	-	-	198,661	317,783	-	-	323,243	839,687
643 Egmont/Pender Harbour Libaray	58,861	-	-	-	-	-	-	-	58,861
645 Halfmoon Bay Library Service	-	172,985	-	-	-	-	-	-	172,985
646 Roberts Creek Library Service	-	-	216,173	-	-	-	-	-	216,173
648 Museum Service	25,993	22,196	16,886	13,118	20,984	3,218	49,107	21,345	172,848
650 Community Parks	653,596	558,124	424,608	329,863	527,656	-	-	-	2,493,848
665 Bike & Walking Paths	-	20,522	12,784	11,695	14,795	-	-	-	59,796
667 Area A Bike & Walking Paths	14,398	-	-	-	-	-	-	-	14,398
670 Recreation Programs	29,844	25,485	19,388	15,062	15,208	3,695	56,384	24,508	189,574
680 Dakota Ridge	30,898	26,385	20,073	15,594	24,945	3,825	58,375	25,373	205,468
Total	\$ 3,646,034	\$ 4,865,684	\$ 3,869,770	\$ 2,971,005	\$ 4,356,492	\$ 456,212	\$ 5,695,302	\$ 3,474,277	\$ 29,334,776
Percentage of Total Taxation	12.4%	16.6%	13.2%	10.1%	14.9%	1.6%	19.4%	11.8%	

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SNGD	DoS	ToG	Total
2022 Taxation by area (PY)	3,291,368	4,568,106	3,402,077	2,651,326	3,998,392	413,746	4,860,355	3,077,086	\$ 26,262,456
\$ Change	353,974	300,870	465,588	320,406	364,478	40,598	832,942	393,463	\$ 3,072,320
% Change	10.75%	6.59%	13.69%	12.08%	9.12%	9.81%	17.14%	12.79%	11.70%

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SNGD	DoS	ToG
Average Residential % Chg*	8.50%	4.88%	13.19%	17.65%	8.52%	4.87%	17.15%	10.90%

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

**excludes Egmont & District Fire Protection

***mainland only for B & F

Area A Islands Taxation Summary

Function	Area A Taxation	Area A (Non Egmont Fire)	Area A (Egmont Fire)	Islands Portion	2023 Residential Rate Per \$100,000 of AV*
110 General Government	249,274	213,020	20,343	15,911	7.23
121 Grant in Aid - Area A	43,756	37,392	3,571	2,793	1.27
125 Grant in Aid - Community Schools	1,694	1,447	138	108	0.05
130 UBCM/AVICC & Elections	50,597	43,239	4,129	3,230	1.47
136 Regional Sustainability	24,867	21,250	2,029	1,587	0.72
150 Feasibility - Regional	(6,514)	(5,567)	(532)	(416)	(0.19)
200 Bylaw Enforcement	118,027	100,861	9,632	7,534	3.42
218 Egmont & District Fire Protection	222,712	190,321	18,175	14,216	6.46
220 Emergency Telephone - 911	64,603	55,208	5,272	4,124	1.87
222 Sunshine Coast Emergency Planning	71,590	61,178	5,842	4,570	2.08
320 Regional Street Lighting	11,243	9,607	917	718	0.33
350 Regional Solid Waste	728,760	622,769	59,473	46,517	21.13
400 Cemetery	20,621	17,622	1,683	1,316	0.60
410 Pender Harbour Health Clinic	178,611	152,634	14,576	11,401	5.18
500 Regional Planning	31,109	26,585	2,539	1,986	0.90
504 Rural Planning	358,325	306,210	29,243	22,872	10.39
510 Civic Addressing	-	-	-	-	-
515 Heritage	-	-	-	-	-
520 Building Inspection	2,179	1,862	178	139	0.06
531 Economic Development - A	38,746	33,111	3,162	2,473	1.12
625 PH Pool	610,918	557,662	53,256	-	65.14
630 Joint Use School Facilities	11,031	9,426	900	704	0.32
643 Egmont/Pender Harbour Library	58,861	50,300	4,804	3,757	1.71
648 Museum Funding	25,991	22,211	2,121	1,659	0.75
650 Community Parks	653,426	558,391	53,325	41,709	18.94
667 Area A Bike & Walking Paths	14,398	12,304	1,175	919	1.45
670 Recreation Programs - Regional	29,621	25,313	2,417	1,891	0.86
680 Dakota Ridge Recreation Area	30,896	26,403	2,521	1,972	0.90
	3,645,342			193,690	
				5.3%	
2022 Taxation (PY)				\$ 186,599	
\$ Change				7,091	
% Change				3.80%	

*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	213,089	13,555	199,533	7.23	167,834	31,699
122 Grant in Aid - B	33,383	2,124	31,259	1.13	26,293	4,966
125 Grant in Aid - Community Schools	1,448	92	1,356	0.05	1,140	215
130 UBCM/AVICC & Elections	43,253	2,751	40,501	1.47	34,067	6,434
136 Regional Sustainability	21,257	1,352	19,905	0.72	16,742	3,162
200 Bylaw Enforcement	100,894	6,418	94,476	3.42	79,467	15,009
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	825,448	-	825,448	-	694,312	131,136
220 Emergency Telephone - 911	55,225	3,513	51,712	1.87	43,497	8,215
222 Sunshine Coast Emergency Planning	61,198	3,893	57,305	2.08	48,201	9,104
290 Animal Control	16,339	1,039	15,300	0.55	12,869	2,431
310 Public Transit	512,793	32,620	480,173	17.39	403,890	76,283
320 Regional Street Lighting	9,611	611	8,999	0.33	7,570	1,430
334 Hydaway St Lighting	273	-	273	-	230	43
345 Ports	170,427	10,841	159,585	5.78	134,232	25,353
350 Regional Solid Waste	622,970	39,629	583,341	21.13	490,668	92,673
400 Cemetery	17,628	1,121	16,506	0.60	13,884	2,622
500 Regional Planning	26,593	1,692	24,901	0.90	20,945	3,956
504 Rural Planning	286,824	-	286,824	-	241,257	45,567
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	1,863	118	1,744	0.06	1,467	277
532 Economic Development - Area B	7,884	502	7,382	0.27	6,210	1,173
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,011,083	-	1,011,083	-	850,456	160,627
630 Joint Use School Facilities	9,429	600	8,830	0.32	7,427	1,403
645 Halfmoon Bay Library Service	172,985	-	172,985	-	145,503	27,482
648 Museum Funding	22,218	1,413	20,805	0.75	17,499	3,305
650 Community Parks	558,571	35,532	523,039	18.94	439,946	83,093
665 Bicycle & Walking Paths	20,205	590	19,615	0.31	16,499	3,116
670 Recreation Programs - Regional	25,321	1,611	23,710	0.86	19,944	3,767
680 Dakota Ridge Recreation Area	26,411	1,680	24,731	0.90	20,802	3,929
	4,874,544	163,294	4,711,250		3,962,790	748,460
		3.3%	96.7%			
2022 Taxation (PY)		139,733	4,428,373		3,682,670	745,703
\$ Change		23,561	282,878		280,120	2,758
% Change		16.86%	6.39%		7.61%	0.37%
Average Residential % Change		25.32%				

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

Area F Islands Taxation Summary

Function	Area F Taxation	Islands Portion	Mainland Portion	Islands Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding	
					Major Ind.	Major Industrial
110 General Government	201,282	62,402	138,880	7.23	114,543	24,337
123 Grant in Aid - E&F	3,205	994	2,212	0.12	1,824	388
125 Grant in Aid - Community Schools	1,368	424	944	0.05	778	165
126 Greater Gibson Community Participation	7,168	2,222	4,946	0.26	4,079	867
129 Grant in Aid - Area F	28,383	8,799	19,584	1.02	16,152	3,432
130 UBCM/AVICC & Elections	40,856	12,666	28,190	1.47	23,250	4,940
136 Regional Sustainability	20,079	6,225	13,854	0.72	11,426	2,428
200 Bylaw Enforcement	95,303	29,546	65,757	3.42	54,234	11,523
210 Gibsons & District Fire Protection	314,446	-	314,446	-	314,446	-
220 Emergency Telephone - 911	52,165	16,172	35,993	1.87	29,686	6,307
222 Sunshine Coast Emergency Planning	57,807	17,921	39,885	2.08	32,896	6,989
290 Animal Control	10,649	-	10,649	-	8,783	1,866
291 Keats Island Dog Control	275	275	-	0.03	-	-
310 Public Transit	484,380	150,169	334,212	17.39	275,645	58,566
320 Regional Street Lighting	9,078	2,814	6,264	0.33	5,166	1,098
322 Langdale St Lighting	2,505	-	2,505	-	2,505	-
324 Granthams St Lighting	2,721	-	2,721	-	2,721	-
340 Bums Rd St Lighting	365	-	365	-	365	-
342 Steward Rd St Lighting	544	-	544	-	544	-
345 Ports	405,778	125,800	279,977	14.57	230,915	49,062
346 Langdale Dock	33,503	33,503	-	3.88	-	-
350 Regional Solid Waste	588,452	182,433	406,019	21.13	334,869	71,150
400 Cemetery	16,651	5,162	11,489	0.60	9,476	2,013
500 Regional Planning	25,120	7,788	17,332	0.90	14,295	3,037
504 Rural Planning	199,636	-	199,636	-	164,652	34,984
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	1,760	546	1,214	0.06	1,001	213
535 Economic Development - Area F	10,269	3,184	7,085	0.37	5,844	1,242
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	812,362	-	812,362	-	543,869	268,493
630 Joint Use School Facilities	8,907	2,761	6,146	0.32	5,069	1,077
640 Gibson & Area Library	317,869	98,546	219,322	11.41	180,889	38,433
648 Museum Funding	20,987	6,506	14,481	0.75	11,943	2,538
650 Community Parks	527,622	163,574	364,047	18.94	300,253	63,795
665 Bicycle & Walking Paths	15,506	-	15,506	-	10,381	5,125
670 Recreation Programs - Regional	16,503	-	16,503	-	13,611	2,892
680 Dakota Ridge Recreation Area	24,948	7,734	17,213	0.90	14,197	3,016
	4,358,451	948,168	3,410,282		2,740,307	669,975
		21.8%	78.2%			
2022 Taxation (PY)		\$ 895,938	\$ 3,102,454		\$ 2,469,737	\$ 632,717
\$ Change		52,230	307,829		270,570	37,259
% Change		5.83%	9.92%		10.96%	5.89%

Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRD services (excluding local street lighting and 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 2023 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	shishálh Nation Government District	Town of Gibsons
2023 Average Residential Property Value	\$623,075	\$1,126,887	\$1,363,236	\$991,368	\$1,057,998	\$979,903	\$573,134	\$933,008
2022 Average Residential Property Value	\$590,540	\$1,025,500	\$1,235,785	\$887,499	\$1,032,812	\$859,681	\$563,424	\$838,503
Increase / (Decrease) in Property Value % Change	\$32,535 5.51%	\$101,387 9.89%	\$127,451 10.31%	\$103,869 11.70%	\$25,186 2.44%	\$120,222 13.98%	\$9,710 1.72%	\$94,505 11.27%
2023 Taxation & User Fees								
General	\$ 506.01	\$ 1,191.93	\$ 1,496.48	\$ 1,110.06	\$ 1,177.27	\$ 534.90	\$ 333.94	\$ 615.72
Fire Protection	-	412.25	491.10	257.56	274.87	-	-	242.40
Rec. Facilities & Bike Paths**	166.37	317.41	527.28	383.45	409.22	371.79	217.46	354.00
User Fees & Parcel Taxes	17.07	1,360.32	1,360.32	1,360.32	1,360.32	1,159.06	1,159.06	115.52
Total SCRD Taxation/User Fees	\$ 689.46	\$ 3,281.91	\$ 3,875.18	\$ 3,111.39	\$ 3,221.68	\$ 2,065.75	\$ 1,710.46	\$ 1,327.64
2022 Taxation & User Fees								
General	\$ 453.47	\$ 1,039.84	\$ 1,299.32	\$ 887.63	\$ 1,022.80	\$ 447.29	\$ 311.84	\$ 534.19
Fire Protection	-	495.69	442.61	254.90	296.63	-	-	240.82
Rec. Facilities & Bike Paths**	165.15	298.30	477.46	342.90	399.04	326.34	213.88	318.30
User Fees & Parcel Taxes	17.10	1,140.12	1,140.12	1,140.12	1,140.12	948.44	948.44	116.19
Total SCRD Taxation/User Fees	\$ 635.72	\$ 2,973.95	\$ 3,359.51	\$ 2,625.55	\$ 2,858.60	\$ 1,722.07	\$ 1,474.15	\$ 1,209.50
Increase / (Decrease) in Taxation / Fees % Change	\$ 53.74 8.45%	\$ 307.95 10.35%	\$ 515.67 15.35%	\$ 485.84 18.50%	\$ 363.09 12.70%	\$ 343.69 19.96%	\$ 236.31 16.03%	\$ 118.14 9.77%

**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
2023 Average Residential Property Value	\$643,740	\$1,021,637	\$996,497	\$1,348,586	\$670,570	\$933,008
2022 Average Residential Property Value	\$618,162	\$938,835	\$917,743	\$1,133,981	\$590,443	\$838,503
Increase / (Decrease) in Property Value % Change	\$25,578 4.14%	\$82,802 8.82%	\$78,754 8.58%	\$214,605 18.92%	\$80,127 13.57%	\$94,505 11.27%
2023 Taxation & User Fees						
General	\$ 522.79	\$ 829.69	\$ 809.28	\$ 1,201.81	\$ 636.79	\$ 887.14
Fire Protection	476.69	-	-	-	-	-
Rec. Facilities & Bike Paths**	171.89	272.80	266.09	4.35	-	-
User Fees & Parcel Taxes	1,060.61	1,320.52	1,211.85	-	-	1,043.54
Total SCRD Taxation/User Fees	\$ 2,231.99	\$ 2,423.01	\$ 2,287.21	\$ 1,206.16	\$ 636.79	\$ 1,930.68
2022 Taxation & User Fees						
General	\$ 474.68	\$ 720.92	\$ 704.72	\$ 958.87	\$ 538.37	\$ 765.95
Fire Protection	484.09	-	-	-	-	-
Rec. Facilities & Bike Paths**	172.88	262.56	256.66	3.59	-	-
User Fees & Parcel Taxes	849.33	1,069.24	1,074.41	-	-	832.25
Total SCRD Taxation/User Fees	\$ 1,980.97	\$ 2,052.71	\$ 2,035.79	\$ 962.45	\$ 538.37	\$ 1,598.20
Increase / (Decrease) in Taxation / Fees % Change	\$ 251.02 12.67%	\$ 370.30 18.04%	\$ 251.42 12.35%	\$ 243.71 25.32%	\$ 98.41 18.28%	\$ 332.49 20.80%

**taxed on assessed improvements only

Summary of Tax Rates & Fees

Function # Service Name	2023										Residential Tax Rate per \$100K of assessed value					
	A	B	B Islands	D	E	F	F Islands	DOB	SHGD	TOG	2023	2022	2021	2020	2019	
	General Taxation on Land and Improvements															
110 General Administrative & Legislative Services	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.91	9.02	8.38	8.51	
121 Grants in Aid - Area A Only	1.27										1.27	1.35	1.65	1.84	1.64	
122 Grants in Aid - Area B Only		1.13	1.13								1.13	1.22	1.53	1.54	0.91	
123 Grants in Aid - Areas E & F Only					0.12	0.12	0.12				0.12	0.13	0.16	0.17	0.15	
125 Grants in Aid - A, B, D, E, F, DoS, ToG	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05		0.05	0.05	0.05	0.07	0.07	0.07	
126 Greater Gibsons Community Participation					0.26	0.26	0.26				0.26	0.28	0.12	0.37	0.29	
127 Grants in Aid - Area D Only				1.72							1.72	1.77	1.77	2.53	2.35	
128 Grants in Aid - Area E Only					1.65						1.65	1.80	2.21	2.26	1.07	
129 Grants in Aid - Area F Only						1.02	1.02				1.02	0.91	1.27	1.32	1.30	
130 UBCM/Elections Electoral Area Services	1.47	1.47	1.47	1.47	1.47	1.47	1.47				1.47	0.95	0.96	0.27	1.00	
136 Regional Sustainability	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.85	0.63	0.14	0.09	
150 Feasibility - Regional	-0.19	-0.19	-0.19	-0.19	-0.19	-0.19	-0.19	-0.19	-0.19	-0.19	-0.19	0.00	0.24	0.03	0.00	
151 Feasibility - Area A	0.00										0.00	0.00	0.00	0.00	0.00	
152 Feasibility - Area B		0.00	0.00								0.00	-1.05	0.00	0.00	0.00	
153 Feasibility - Area D				0.00							0.00	-1.40	0.00	0.00	0.00	
155 Feasibility - Area F						0.00	0.00				0.00	0.00	0.00	0.00	0.00	
200 Bylaw Enforcement	3.42	3.42	3.42	3.42	3.42	3.42	3.42			3.42	3.42	2.81	3.09	2.31	2.24	
204 Halfmoon Bay Smoke Control		0.00	0.00								0.00	0.00	0.00	0.00	0.01	
206 Robert Creek Smoke Control				0.00							0.00	0.00	0.00	0.00	0.01	
220 Emergency Telephone - 911	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	2.18	2.58	2.82	2.65	
222 Sunshine Coast Emergency Planning	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	1.94	2.01	1.70	1.35	
290 Animal Control		0.55	0.55	0.55	0.55	0.55				0.55	0.55	0.58	0.72	0.69	0.59	
291 Keats Island Dog Control							0.12				0.12	0.11	0.17	0.13	0.16	
310 Public Transit		17.39	17.39	17.39	17.39	17.39	17.39	17.39	17.39	17.39	17.39	17.59	21.37	21.57	20.80	
320 Regional Street Lighting	0.33	0.33	0.33	0.33	0.33	0.33	0.33				0.33	0.40	0.39	0.44	0.42	
345 Pests Services		8.35	8.35	8.35	8.35	8.35	8.35	0.00			8.35	8.90	11.24 (avg)	12.00 (avg)	8.54 (avg)	
346 Langdale Dock							3.87				3.87	3.96	5.24	5.81	6.02	
350 Regional Solid Waste	21.13	21.13	21.13	21.13	21.13	21.13	21.13	21.13	21.13	21.13	21.13	17.45	23.40	18.57	13.38	
400 Cemetery	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.53	0.67	0.47	0.72	
410 Pender Harbour Health Clinic	5.18										5.18	5.34	7.23	6.88	6.86	
500 Regional Planning	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.93	1.13	1.08	0.87	
504 Rural Planning Services	10.39	10.39		10.39	10.39	10.39					10.39	10.41	11.21	10.57	11.17	
510 Civic Addressing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.17	0.00	
515 Heritage Conservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00	0.00	-0.01	0.01	
520 Building Inspection Services	0.06	0.06	0.06	0.06	0.06	0.06	0.06			0.06	0.06	-0.01	0.00	0.07	2.09	
531 Economic Development - Area A	1.12										1.12	2.52	3.43	3.01	3.05	
532 Economic Development - Area B		0.27	0.27								0.27	1.86	1.95	2.40	2.02	
533 Economic Development - Area D				0.31							0.31	2.14	2.86	2.54	2.49	
534 Economic Development - Area E					0.44						0.44	2.10	1.94	2.45	2.43	
535 Economic Development - Area F						0.37	0.37				0.37	2.01	2.25	2.38	2.40	
540 Hillside Development Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18		
630 School Facilities - Joint Use	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32		0.32	0.32	0.01	0.02	0.35	0.07	
640 Gibsons & Area Library					11.41	11.41	11.41				11.41	11.41	11.68	14.28	13.61	14.01
643 Egmont/Pender Harbour Library Service	1.71										1.71	1.72	2.34	2.47	2.10	
645 Halfmoon Bay Library Service		6.26									6.26	6.43	8.30	8.23	8.99	
646 Roberts Creek Library Service				9.65							9.65	9.69	12.45	12.47	10.83	
648 Museum Service	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.83	0.98	0.95	0.90	
650 Community Parks	18.94	18.94	18.94	18.94	18.94	18.94	18.94				18.94	16.85	20.57	19.85	19.94	
670 Regional Recreation Programs	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.76	1.01	1.18	1.05	
680 Dakota Ridge Recreation Service Area	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.99	1.28	1.40	1.42	
2023 Residential Rate	\$ 81.09	\$ 105.77	\$ 89.12	\$ 109.79	\$ 111.98	\$ 111.28	\$ 95.12	\$ 54.60	\$ 58.27	\$ 66.01						
2022 Residential Rate	\$ 76.79	\$ 101.40	\$ 84.56	\$ 105.14	\$ 100.01	\$ 99.03	\$ 91.35	\$ 52.03	\$ 55.35	\$ 63.71						
Increase (Decrease) in Residential Rate	\$ 4.30	\$ 4.37	\$ 4.56	\$ 4.65	\$ 11.97	\$ 12.25	\$ 3.78	\$ 2.57	\$ 2.92	\$ 2.30						
Taxation for Fire Protection																
210 Gibsons & District Fire Protection					26.01	26.01					26.01	26.01	28.72	33.46	28.36	25.96
212 Roberts Creek Fire Protection				36.08							36.08	35.82	40.29	36.08	31.95	
216 Halfmoon Bay Fire Protection		36.57									36.57	48.34	46.94	35.36	28.69	
218 Egmont Fire Protection	74.06										74.06	78.31	97.97	66.25	58.92	
2023 Residential Rate	\$ 74.06	\$ 36.57	\$ -	\$ 36.08	\$ 26.01	\$ 26.01	\$ -	\$ -	\$ -	\$ -	\$ 26.01					
2022 Residential Rate	\$ 78.31	\$ 48.34	\$ -	\$ 35.82	\$ 28.72	\$ 28.72	\$ -	\$ -	\$ -	\$ -	\$ 28.72					
Increase (Decrease) in Residential Rate	\$ (4.25)	\$ (11.77)	\$ -	\$ 0.27	\$ (2.71)	\$ (2.71)	\$ -	\$ -	\$ -	\$ -	\$ (2.71)					

Function # Service Name	2023										Residential Tax Rate per \$100K of assessed value				
	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG	2023	2022	2021	2020	2019
Taxation on Improvements Only															
615-621 Community Recreation Facilities		94.90		94.90	94.90	94.90		94.90	94.90	94.90	94.90	94.90	104.73	95.26	95.21
625 Pender Harbour Pool	65.14										65.14	68.34	77.61	66.20	70.83
665 Bicycle & Walking Paths		1.81	1.81	1.81	1.81	1.81					1.81	1.69	1.70	0.83	1.77
667 Area A Bicycle & Walking Paths	1.45										1.45	1.57	1.79	1.54	1.52
2023 Residential Rate	\$ 66.58	\$ 96.72	\$ 1.81	\$ 96.72	\$ 96.72	\$ 96.72	\$ -	\$ 94.90	\$ 94.90	\$ 94.90					
2022 Residential Rate	\$ 69.92	\$ 96.59	\$ 1.69	\$ 96.59	\$ 96.59	\$ 96.59	\$ -	\$ 94.90	\$ 94.90	\$ 94.90					
Increase (Decrease) in Residential Rate	\$ (3.33)	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	\$ 0.00	\$ 0.00	\$ 0.00					
Rural Area Street Lighting															
322 Langdale Street Lighting						1.83					1.83	2.22	3.04	3.00	2.77
324 Granthams Street Lighting						1.27					1.27	1.27	1.92	1.93	1.88
326 Veterans Street Lighting					0.36						0.36	0.36	0.56	0.55	0.54
328 Spruce Street Lighting				4.24							4.24	4.22	6.23	5.95	5.51
330 Woodcreek Street Lighting					3.80						3.80	-0.89	12.09	5.72	4.19
332 Fircrest Street Lighting					1.90						1.90	3.86	2.73	2.63	2.49
334 Hydaway Street Lighting		0.81									0.81	0.81	1.28	1.16	1.07
336 Sunnyside Street Lighting					4.20						4.20	4.14	5.94	5.70	5.49
340 Burns Road Street Lighting						2.75					2.75	2.17	2.67	3.39	2.88
342 Stewart Road Street Lighting						24.47					24.47	23.63	34.42	34.39	33.79
Recreation Parcel Tax															
615-621 Community Recreation Facilities		115.52		115.52	115.52	115.52		115.52	115.52	115.52	115.52	116.19	116.80	112.34	112.67
625 Pender Harbour Pool	17.07										17.07	17.08	17.10	17.07	25.50
2023 Residential Rate	\$ 17.07	\$ 115.52	\$ -	\$ 115.52	\$ 115.52	\$ 115.52	\$ -	\$ 115.52	\$ 115.52	\$ 115.52					
2022 Residential Rate	\$ 17.08	\$ 116.19	\$ -	\$ 116.19	\$ 116.19	\$ 116.19	\$ -	\$ 116.19	\$ 116.19	\$ 116.19					
Increase (Decrease) in Residential Rate	\$ (0.01)	\$ (0.67)	\$ -	\$ (0.67)	\$ (0.67)	\$ (0.67)	\$ -	\$ (0.67)	\$ (0.67)	\$ (0.67)					
Utility Fees & Charges (Includes Frotage Taxes)															
355 Refuse Collection		201.26		201.26	201.26	201.26					201.26	191.68	191.68	175.85	154.25
365 North Pender Harbour Water Service	1303.45							1303.45			1303.45	1052.16	951.55	743.24	604.37
366 South Pender Harbour Water Service	1194.78							1194.78			1194.78	1057.33	961.21	876.55	745.88
370 Regional Water Service	1043.54	1043.54		1043.54	1043.54	1043.54	1043.54	1043.54	1043.54	1043.54	1043.54	832.25	759.16	687.79	550.31
381 Greaves Road Waste Water Plant	1077.81							1077.81			1077.81	887.81	682.60	697.84	357.00
382 Woodcreek Park Waste Water Plant				1232.45				1232.45			1232.45	1058.28	950.55	656.17	602.00
383 Sunnyside Waste Water Plant				1169.59				1169.59			1169.59	1047.23	936.22	793.47	176.00
384 Jolly Roger Waste Water Plant		1188.54						1188.54			1188.54	984.54	984.54	784.19	432.90
385 Secret Cove Waste Water Plant		1045.52						1045.52			1045.52	864.57	864.57	718.36	514.50
386 Lee Bay Waste Water Plant	739.67							739.67			739.67	689.67	582.46	514.50	514.50
387 Square Bay Waste Water Plant		1548.02						1548.02			1548.02	1003.44	853.44	718.61	514.50
388 Langdale Waste Water Plant						1877.22		1877.22			1877.22	1526.43	1311.78	1026.98	664.50
389 Canoe Road Waste Water Plant	1459.31							1459.31			1459.31	1409.61	1395.05	1500.88	371.75
390 Merrill Crescent Waste Water Plant	2398.25							2398.25			2398.25	2348.25	1989.96	1966.14	946.45
391 Curran Road Waste Water Plant		971.38						971.38			971.38	871.70	871.70	689.75	628.00
392 Roberts Creek Cohousing Waste Water Plant				1697.10				1697.10			1697.10	1265.67	1156.88	891.94	766.50
393 Lily Lake Village Waste Water Plant	1246.83							1246.83			1246.83	915.89	905.37	844.69	766.50
394 Pointed Boat Waste Water Plant	938.13							938.13			938.13	888.13	779.47	639.50	537.50
395 Sakinaw Ridge Waste Water Plant	2185.81							2185.81			2185.81	2168.90	2149.34	1876.21	1136.95

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

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

	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG
General Services										
2023 Residential Rate	\$ 81.09	\$ 105.77	\$ 89.12	\$ 109.79	\$ 111.98	\$ 111.28	\$ 95.12	\$ 54.80	\$ 58.27	\$ 66.01
2022 Residential Rate	\$ 76.79	\$ 101.40	\$ 84.56	\$ 105.14	\$ 100.01	\$ 99.03	\$ 91.35	\$ 52.03	\$ 55.35	\$ 63.71
Increase (Decrease) in Residential Rate	\$ 4.30	\$ 4.37	\$ 4.56	\$ 4.65	\$ 11.97	\$ 12.25	\$ 3.78	\$ 2.57	\$ 2.92	\$ 2.30
	5.6%	4.3%	5.4%	4.4%	12.0%	12.4%	4.1%	4.9%	5.3%	3.6%
Fire Protection										
2023 Residential Rate	\$ 7.06	\$ 38.57	\$ -	\$ 30.98	\$ 26.01	\$ 26.01	\$ -	\$ -	\$ -	\$ 26.01
2022 Residential Rate	\$ 7.31	\$ 40.41	\$ -	\$ 30.88	\$ 21.72	\$ 26.77	\$ -	\$ -	\$ -	\$ 28.72
Increase (Decrease) in Residential Rate	\$ (0.25)	\$ (1.84)	\$ -	\$ 0.10	\$ 4.29	\$ (0.76)	\$ -	\$ -	\$ -	\$ (2.71)
	-3.4%	-4.5%	N/A	0.3%	19.7%	-2.8%	N/A	N/A	N/A	-9.4%
Taxed on Improvements Only										
2023 Residential Rate	\$ 66.58	\$ 96.72	\$ 1.81	\$ 96.72	\$ 96.72	\$ 96.72	\$ -	\$ 94.90	\$ 94.90	\$ 94.90
2022 Residential Rate	\$ 69.92	\$ 96.59	\$ 1.69	\$ 96.59	\$ 96.59	\$ 96.59	\$ -	\$ 94.90	\$ 94.90	\$ 94.90
Increase (Decrease) in Residential Rate	\$ (3.33)	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	\$ 0.00	\$ 0.00	\$ 0.00
	-4.8%	0.1%	7.2%	0.1%	0.1%	0.1%	N/A	0.0%	0.0%	0.0%
Total * Residential Tax Rate										
2023 Residential Rate	\$ 221.74	\$ 239.05	\$ 90.93	\$ 242.59	\$ 234.70	\$ 234.01	\$ 95.12	\$ 149.50	\$ 153.17	\$ 186.92
2022 Residential Rate	\$ 225.02	\$ 246.33	\$ 86.25	\$ 237.55	\$ 225.33	\$ 224.34	\$ 91.35	\$ 148.93	\$ 150.25	\$ 187.33
Increase (Decrease) in Residential Rate	\$ (3.28)	\$ (7.27)	\$ 4.68	\$ 5.04	\$ 9.38	\$ 9.66	\$ 3.78	\$ 2.67	\$ 2.92	\$ (0.41)
*Excludes Rural Area Street Lighting	-1.5%	-3.0%	5.4%	2.1%	4.2%	4.3%	4.1%	1.8%	1.9%	-0.2%



F. Key Financial Policies and Fund Structures

Financial Sustainability

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

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

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

Revenue Budget Policy

Revenue Growth

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

Fees & Charges

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

Alternate Revenues

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

One-Time Revenues

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

Expense Policy

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

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

Debt Management Policy

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

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

Support Services

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

a. Administrative Support Services include the following:

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

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

Investment Policy

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

Asset Management Policy

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

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

Fund Structure

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

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

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

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

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

Segmented Reporting

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

- **General Fund Services:** Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development Services, and Recreation and Cultural Services.
- **Water Utilities Fund Services:** Provide water services to residents in the Electoral Areas and member municipalities throughout the Sunshine Coast, including North Pender Harbour Water Service, South Pender Harbour Water Service and Regional Water Service. Water is also provided for fire protection, industrial use and irrigation purposes.
- **Sewer Utilities Fund Services:** Provide 15 specific community package treatment plant and septic disposal systems.

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

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

Function #	Service Name	Revenue Source	A	B	B Islands	D	E	F	F Islands	DOG	SGD	TOG
General Fund												
110	General Administrative & Legislative Services	PT, AS, FO	X	X	X	X	X	X	X	X	X	X
121	Orients in Aid - Area A Only	PT	X									
122	Orients in Aid - Area B Only	PT		X	X							
123	Orients in Aid - Areas E & F Only	PT					X	X	X			
125	Orients in Aid - A, B, D, E, F, DeS, ToG	PT	X	X	X	X	X	X	X	X		X
126	Greater Gibsons Community Participation	PT					X	X	X			
127	Orients in Aid - Area D Only	PT				X						
128	Orients in Aid - Area E Only	PT					X					
129	Orients in Aid - Area F Only	PT						X	X			
130	UBCM/Elections Electoral Area Services	PT	X	X	X	X	X	X	X			
136	Regional Sustainability Services	PT	X	X	X	X	X	X	X	X	X	X
150	Feasibility - Regional	PT	X	X	X	X	X	X	X	X	X	X
152	Feasibility - Area B	PT		X	X							
153	Feasibility - Area D	PT				X						
200	Bylaw Enforcement	PT	X	X	X	X	X	X	X		X	
204	Hallmoon Bay Smoke Control	PT		X	X							
206	Robert Creek Smoke Control	PT				X						
210	Gibsons & District Fire Protection	PT					D	D				D
212	Roberts Creek Fire Protection	PT				D						
216	Hallmoon Bay Fire Protection	PT		D								
218	Egmont Fire Protection	PT	D									
220	Emergency Telephone - 911	PT	X	X	X	X	X	X	X	X	X	X
222	Sunshine Coast Emergency Planning	PT	X	X	X	X	X	X	X	X	X	X
290	Animal Control	PT, FO		X	X	X	X	X			X	
291	Kaia Inland Dog Control	PT							D			
310	Public Transit	PT, FO		X	X	X	X	X	X	X	X	X
312	Fleet Maintenance Facility	SP										
320	Regional Street Lighting	PT	X	X	X	X	X	X	X			
322	Langdale Street Lighting	PT						D				
324	Oreantans Street Lighting	PT						D				
326	Veterans Street Lighting	PT					D					
328	Spruce Street Lighting	PT				D						
330	Woodcreek Street Lighting	PT					D					
332	Fircrest Street Lighting	PT					D					
334	Hydaway Street Lighting	PT		D								
336	Sunnyside Street Lighting	PT					D					
340	Burns Road Street Lighting	PT						D				
342	Stewart Road Street Lighting	PT						D				
345	Ports Services	PT, FO		X	X	X	X	X	X			
346	Langdale Dock	PT							X			
350	Regional Solid Waste	PT, FO	X	X	X	X	X	X	X	X	X	X
355	Refuse Collection	FO		D		D	D	D				
400	Cemetery	PT, FO	X	X	X	X	X	X	X	X	X	X
410	Pender Harbour Health Clinic	PT	X									
500	Regional Planning	PT, FO	X	X	X	X	X	X	X	X	X	X
504	Rural Planning Services	PT, FO	X	X		X	X	X				
510	Civic Addressing	PT, FO	X	X	X	X	X	X	X	X	X	X
515	Heritage Conservation	PT	X	X	X	X	X	X	X			
520	Building Inspection Services	PT, FO	X	X	X	X	X	X	X		X	
531	Economic Development - Area A	PT	X									
532	Economic Development - Area B	PT		X	X							
533	Economic Development - Area D	PT				X						
534	Economic Development - Area E	PT					X					
535	Economic Development - Area F	PT						X	X			
540	Hillside Development Project	PT, FO	X	X	X	X	X	X	X	X	X	X
615	Community Recreation Facilities	PT, FF, FO		X		X	X	X		X	X	X
625	Pender Harbour Pool	PT, FF, FO	D									
630	School Facilities - Joint Use	PT	X	X	X	X	X	X	X	X		X
640	Gibsons & Area Library	PT					X	X	X			X
643	Egmont/Pender Harbour Library Service	PT	X									
645	Hallmoon Bay Library Service	PT		X								
646	Roberts Creek Library Service	PT				X						
648	Mission Service	PT	X	X	X	X	X	X	X	X	X	X
650	Community Parks	PT, FO	X	X	X	X	X	X	X			
665	Bicycle & Walking Paths	PT		X	X	X	X	X				
667	Area A Bicycle & Walking Paths	PT	X									
670	Regional Recreation Programs	PT, FO	X	X	X	X	X	X	X	X	X	X
680	Dakota Ridge Recreation Service Area	PT, FO	X	X	X	X	X	X	X	X	X	X

Revenue Source Codes
 PT = Property Tax
 FF = Parcel / Frontage Tax
 FO = User Fees & Other
 SP = Special

Participation
 X = Entire Area Participates
 D = Defined Portion of Area Participates

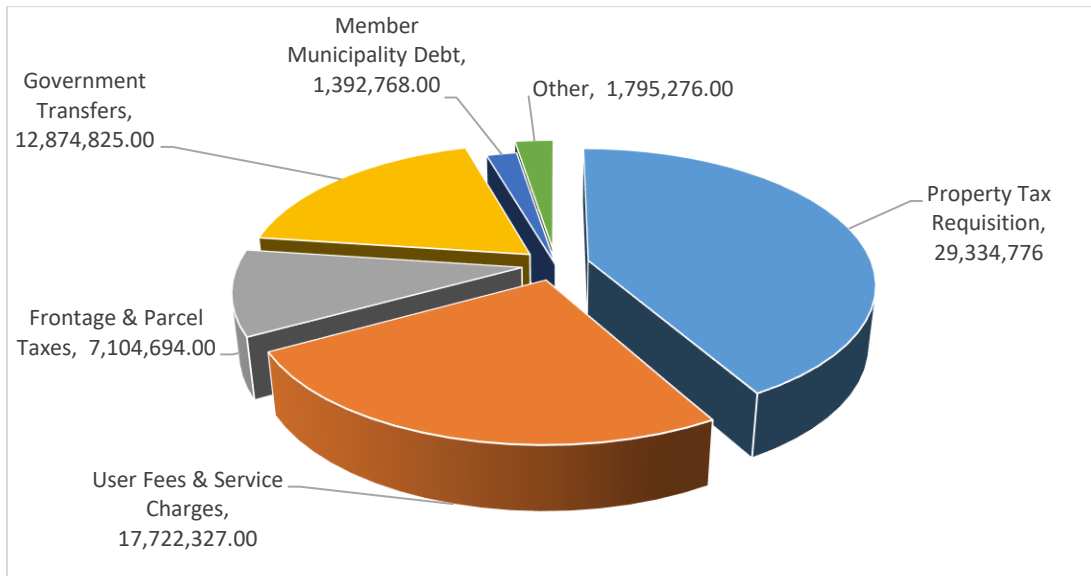
Function #	Service Name	Revenue Source	A	B	B Islands	D	E	F	F Islands	DOG	SIGD	TOG
Water Fund												
365	North Fender Harbour Water Service	PF, FO	D								D	
366	South Fender Harbour Water Service	PF, FO	D									
370	Regional Water Service	PF, FO	D	D		D	D	D	D	D		
Sewer Fund												
381	Graves Rd Waste Water Plant	PF, FO	D									
382	Woodcock Waste Water Plant	PF, FO					D					
383	Sunrise Waste Water Plant	PF, FO					D					
384	Jolly Roger Waste Water Plant	PF, FO		D								
385	Secret Cove Waste Water Plant	PF, FO		D								
386	Lee Bay Waste Water Plant	PF, FO	D									
387	Square Bay Waste Water Plant	PF, FO		D								
388	Langdale Waste Water Plant	PF, FO						D				
389	Casco Rd Waste Water Plant	PF, FO	D									
390	Merrill Crescent Waste Water Plant	PF, FO	D									
391	Curran Rd Waste Water Plant	PF, FO		D								
392	Roberts Creek Waste Water Plant	PF, FO				D						
393	Lily Lake Village Waste Water Plant	PF, FO	D									
394	Painted Boat Waste Water Plant	PF, FO	D									
395	Sakinau Ridge Waste Water Plant	PF, FO	D									

Revenue Source Codes
 PT = Property Tax PF = Parcel / Frontage Tax
 FO = User Fees & Other SP = Special

Participation
 X = Entire Area Participates
 D = Defined Portion of Area Participates

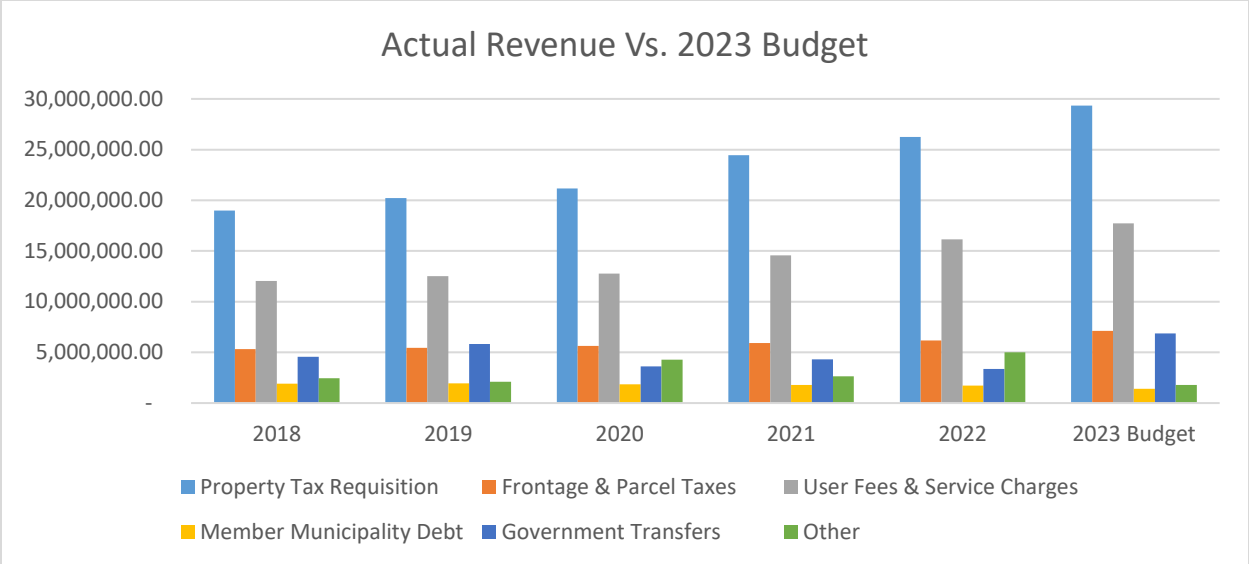
Revenues

The 2023 budget includes budgeted revenues of \$70.2 million of which 42%, or \$29.3 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 2.6% of revenues in 2023 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 2018-2022 compared to the 2023 budgeted revenue. The 2023 Budget is consistent in the general overall trend of growth in all revenue sources except Member Municipality debt and large increase in Government Transfers. The decrease in Member Municipality debt is expected due to less debt obligations than in previous years. The increase in Government Transfers is the result of a Grant received in connection to the Universal Water Metering project and is considered a one-time revenue source. The overall increase to all revenue sources is 19.6% (9.37% after factoring for the one-time Grant revenue) which is consistent with the increase seen in prior years (9.46% in 2022).



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

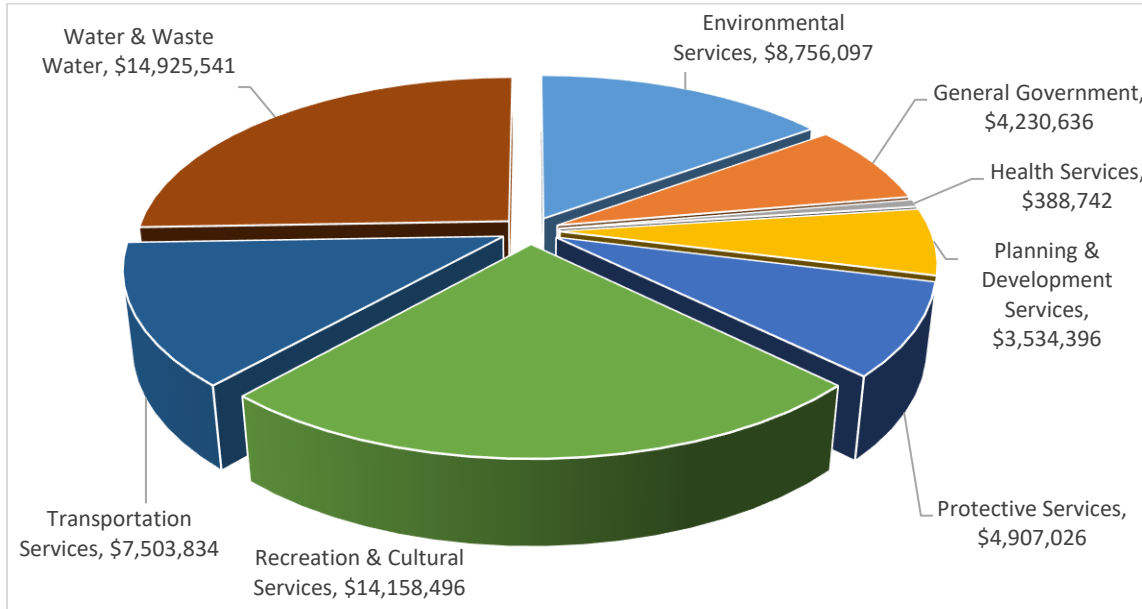
User Fees and Service Charges Revenue- Revenue earned for the use of a particular service or facility offered by the SCRD on a as use basis. User Fee and Service Charges revenue is determined based on historical revenue trends and can fluctuate year to year based on the demand for pay per use services.

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

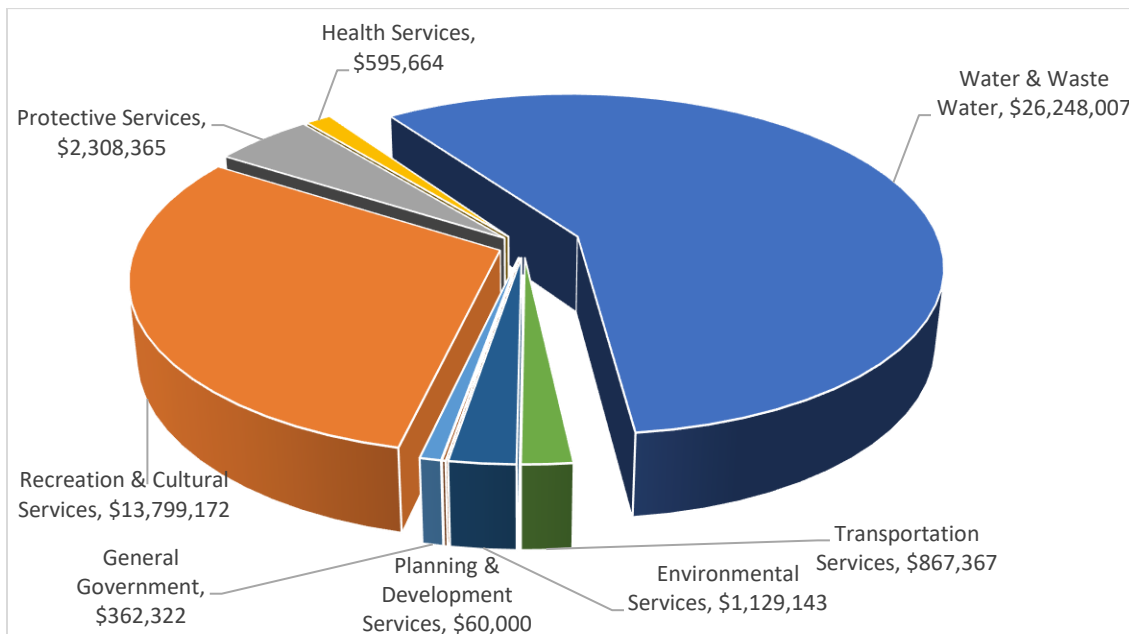
Government Transfers- Revenue received from a Provincial or Federal body through grants, incentive programs, or a government agreement. The budgeted Government Transfer revenue is derived from information from agreements that have been executed or are reasonably expected to be executed.

Expenses

The 2023 budget includes budgeted Operating expenditures of \$58.4 million. The chart below illustrates the expenditures by functional category:



The 2023 budget includes budgeted Capital expenditures of \$45.3 million. The chart below illustrates how the capital expenditures are budgeted by functional category:



Other Sources

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

Source/Use of Fund	Amount
Debt Principal Repayment	2,901,558
Debt Proceeds	(19,637,383)
Transfer to (from) Appropriated Surplus	(664,564)
Temporary Internal Financing	1,365,983
Transfer to (from) Capital Fund	(3,149,200)
Transfer to/(from) Unfunded Liability	(1,600,000)
Transfer to (from) Reserve Fund	(11,881,004)
Unfunded Amortization	(4,822,441)
Prior Year Surplus	(59,771)
Land Development Costs	103,912
Landfill Closure & Post Closure	2,500,000

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						
	2022 Actual	2023	2024	2025	2026	2027
Revenue						
Frontage & Parcel Taxes	1,748,715	1,746,592	1,746,592	1,746,592	166,524	48,519
Government Transfers	3,302,589	6,128,500	3,334,123	3,434,428	3,434,428	3,434,428
Grants in Lieu of Taxes	101,713	97,000	97,000	97,000	97,000	97,000
Investment Income	1,230,437	653,599	702,965	763,654	309,016	119,102
Member Municipality Debt	1,734,195	1,392,768	1,371,740	993,201	618,648	613,160
Other Revenue	1,065,474	978,352	558,621	560,074	579,146	562,249
Contributed Assets	163,993					
Tax Requisitions	26,262,457	29,334,776	30,508,011	30,987,303	31,513,575	31,574,202
User Fees & Service Charges	7,658,314	7,910,465	8,002,854	8,042,275	8,062,321	8,089,264
Total Revenue	43,267,887	48,242,052	46,321,906	46,624,527	44,780,658	44,537,924
Expenses						
Administration	4,327,985	4,812,650	4,812,650	4,812,650	4,812,650	4,812,650
Amortization of Tangible Capital Assets	2,670,025	2,681,972	2,681,972	2,681,972	2,681,972	2,681,972
Debt Charges - Interest	1,187,717	1,173,733	1,405,743	1,434,931	465,617	298,810
Debt Charges Member Municipalities	1,734,195	1,392,768	1,371,740	993,201	618,648	613,160
Internal Recoveries	(7,892,953)	(8,320,677)	(8,505,586)	(8,693,647)	(8,760,607)	(8,718,492)
Operating	17,928,927	21,762,142	18,598,526	18,286,503	18,244,562	17,967,520
Wages and Benefits	18,525,102	21,369,407	21,960,377	22,367,039	22,798,489	23,213,857
Loss (gain) on Disposal of Tangible Capital Assets	69,483					
Total Expenses	38,550,481	44,871,995	42,325,422	41,882,649	40,861,331	40,869,477
Annual Operating Surplus (Deficit)	4,717,406	3,370,057	3,996,484	4,741,878	3,919,327	3,668,447
Capital Expenditures	2,185,750	19,122,033	2,093,873	1,689,873	1,708,773	2,323,573
Other Financing Sources						
Debt Principal Repayment	2,030,010	2,256,288	3,192,762	3,926,706	2,983,370	2,610,939
Prior Year (Surplus)/Deficit	(216,422)	(59,771)	-	-	-	-
Proceeds from Long Term Debt	(2,316,253)	(10,380,425)	(696,900)	(661,100)	(1,096,100)	(626,200)
Transfer to/(from) Unfunded Liability	156,496	(1,600,000)	900,000	900,000	900,000	900,000
Transfer to/(from) Appropriated Surplus	(88,776)	32,303	639,550	647,050	647,050	647,050
Transfer to/(from) Other Funds	3,011,552	(1,061,018)	(93,721)	(3,302)	-	-
Transfer to/(from) Reserves	2,595,484	(4,861,293)	628,980	910,711	1,444,294	481,145
Transfer to/(from) Unfunded Loss on Asset	(69,483)	-	-	-	-	-
Unfunded Amortization	(2,670,025)	(2,681,972)	(2,681,972)	(2,681,972)	(2,681,972)	(2,681,972)
Development of Land Held for Resale	32,771	103,912	13,912	13,912	13,912	13,912
Landfill Closure & Post Closure Expenditures	-	2,500,000	-	-	-	-
Proceeds from Sale of Assets	(3,623)	-	-	-	-	-
Interfund Transfers	10,153	-	-	-	-	-
Total Surplus (Deficit)	59,772	-	-	-	-	-

Water Utilities

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						
	2022 Actual	2023	2024	2025	2026	2027
Revenue						
Developer Contributions	1,420,283	6,811	-	-	-	-
Frontage & Parcel Taxes	4,239,464	5,126,181	5,126,181	5,126,181	5,126,181	5,126,181
Government Transfers	51,150	6,000,000	-	-	-	-
Investment Income	238,202	92,748	101,341	115,858	36,282	37,021
Other Revenue	930,290	65,800	65,800	65,800	65,800	65,800
User Fees & Service Charges	8,014,872	9,164,680	9,164,680	9,164,680	9,164,680	9,164,680
Total Revenue	14,894,261	20,456,220	14,458,002	14,472,519	14,392,943	14,393,682
Expenses						
Administration	1,143,321	1,292,501	1,292,501	1,292,501	1,292,501	1,292,501
Amortization of Tangible Capital Assets	2,232,321	2,077,751	2,077,751	2,077,751	2,077,751	2,077,751
Debt Charges - Interest	188,675	432,583	593,131	639,239	619,858	589,073
Internal Recoveries	(32,402)	-	-	-	-	-
Operating	2,692,723	5,417,277	2,427,594	2,227,594	2,227,594	2,227,594
Wages and Benefits	3,914,212	4,980,745	5,080,169	5,206,858	5,336,736	5,469,847
Loss (gain) on Disposal of Tangible Capital Assets	50,052	-	-	-	-	-
Total Expenses	10,188,902	14,200,857	11,471,146	11,443,943	11,554,440	11,656,766
Annual Operating Surplus (Deficit)	4,705,359	6,255,363	2,986,856	3,028,576	2,838,503	2,736,916
Capital Expenditures for Reporting	13,065,634	24,981,146	1,611,599	1,611,599	1,611,599	1,611,599
Other Financing Sources						
Debt Principal Repayment	417,481	612,314	1,136,784	1,146,266	1,082,971	1,093,553
Proceeds from Long Term Debt	(6,198,333)	(9,057,367)	-	-	-	-
Transfer to/(from) Other Funds	(164,744)	(1,233,404)	(718)	(80,607)	(9,300)	-
Transfer to/(from) Reserves	(161,651)	(6,927,226)	2,316,942	2,429,069	2,230,984	2,109,515
Transfer to/(from) Unfunded Loss on Asset	(50,052)	-	-	-	-	-
Unfunded Amortization	(2,232,321)	(2,077,751)	(2,077,751)	(2,077,751)	(2,077,751)	(2,077,751)
Transfer to/(from) Appropriated Surplus	42,349	(42,349)	-	-	-	-
Proceeds from Sale of Assets	(1,851)	-	-	-	-	-
Interfund Transfers	(10,153)	-	-	-	-	-
Total Surplus (Deficit)	(1,000)	-	-	-	-	-

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

Sewer Utilities						
	2022 Actual	2023	2024	2025	2026	2027
Revenue						
Frontage & Parcel Taxes	196,309	231,921	259,521	287,121	314,721	343,251
Government Transfers	22,674	746,325	-	-	-	-
Investment Income	14,478	966	1,308	1,660	2,022	2,395
User Fees & Service Charges	434,007	547,182	547,366	547,366	547,366	547,366
Other Revenue	24,000	-	-	-	-	-
Total Revenue	691,468	1,526,394	808,195	836,147	864,109	893,012
Expenses						
Administration	44,811	49,294	49,294	49,294	49,294	49,294
Amortization of Tangible Capital Assets	110,013	62,718	62,718	62,718	62,718	62,718
Debt Charges - Interest	8,519	10,294	13,489	17,934	18,050	17,605
Operating	227,272	361,499	225,978	224,842	223,816	222,800
Wages and Benefits	233,707	240,879	246,902	253,068	259,404	265,883
Total Expenses	624,322	724,684	598,381	607,856	613,282	618,300
Annual Operating Surplus (Deficit)	67,146	801,710	209,814	228,291	250,827	274,712
Capital Expenditures for Reporting	68,551	1,266,861	73,800	299,300	-	244,500
Other Financing Sources						
Debt Principal Repayment	26,417	32,956	70,653	97,394	106,224	125,765
Proceeds from Long Term Debt	-	(199,591)	(36,900)	(232,415)	-	(179,439)
Transfer to/(from) Other Funds	3,802	(143,313)	(2,261)	-	-	-
Transfer to/(from) Reserves	78,389	(92,485)	167,240	126,730	207,321	146,604
Unfunded Amortization	(110,013)	(62,718)	(62,718)	(62,718)	(62,718)	(62,718)
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.

2023
Human Resources Plan Summary

Divisions	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Net Increase (Reduction) 2022 to 2023
Office of the CAO	2.00	2.00	2.00	2.00	2.83	3.00	3.00	3.00	3.00	3.00	0.17
Human Resource Services	3.45	3.60	4.25	4.60	4.60	4.87	5.00	5.00	5.00	5.00	0.27
Administration and Legislative Services											
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	2.80	2.80	3.30	4.30	4.30	3.80	3.80	3.80	3.80	3.80	(0.50)
Legislative Services	5.00	5.00	3.00	2.71	3.95	4.75	5.00	5.00	5.20	5.00	0.80
	8.80	8.80	7.30	8.01	9.25	9.55	9.80	9.80	10.00	9.80	0.30
Corporate Services											
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	9.60	9.20	9.20	9.40	9.70	10.28	10.70	10.70	10.70	10.70	0.58
Purchasing and Risk Management	3.00	3.00	3.00	3.00	3.00	3.30	3.30	3.30	3.30	3.30	0.30
Asset Management	1.00	1.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	8.55	8.80	8.80	9.38	9.80	9.83	9.80	9.80	9.80	9.80	0.03
	24.15	24.80	25.00	25.78	26.50	27.41	27.80	27.80	27.80	27.80	0.91
Infrastructure Services											
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	-	-	0.50	7.00	7.50	7.50	7.00	7.00	7.00	7.00	-
Utility Services	30.82	32.12	34.54	34.85	37.19	39.54	39.79	39.79	39.79	39.19	2.35
Solid Waste Services	11.69	11.69	12.27	13.09	13.14	12.74	12.74	12.74	12.74	12.74	(0.40)
	44.51	45.81	49.31	56.94	59.83	61.78	61.53	61.53	61.53	60.93	1.85
Planning & Development Services											
Sustainability Services	-	-	-	1.00	1.33	1.33	1.33	1.33	1.33	1.33	-
Senior Management/Admin Asst.	1.90	1.90	1.40	1.90	1.90	2.00	2.10	1.90	1.90	1.90	0.10
Planning and Development Services	8.00	8.00	8.00	7.00	8.00	8.75	9.00	8.50	8.00	8.00	0.75
Building Services	6.00	6.00	6.00	6.00	6.75	7.00	7.00	7.00	7.00	7.00	0.25
Protective Services	6.10	7.00	9.60	11.40	13.20	14.19	14.61	14.61	14.61	14.61	0.99
	22.00	22.90	23.00	27.30	31.18	33.27	34.04	33.34	32.84	32.84	2.09
Community Services											
Transit and Fleet Services	33.41	33.41	34.94	37.37	38.07	38.66	38.39	38.20	38.20	38.20	0.89
Recreation and Community Partnerships	28.20	28.20	29.20	29.20	29.20	28.80	28.01	28.01	28.01	28.01	(0.30)
Ports Services	1.00	-	0.40	0.90	0.90	0.90	0.90	0.90	0.90	0.90	-
Pender Harbour Recreation	4.09	4.25	3.25	3.42	3.42	3.42	4.31	4.31	4.31	4.31	-
Facility Services	15.42	15.64	16.15	16.56	16.61	16.72	16.61	16.36	16.36	16.36	0.11
Parks	8.62	8.62	10.20	10.41	12.20	12.78	12.55	12.07	12.07	12.07	0.58
Senior Management/Admin Asst.			1.00	1.00	1.50	2.00	2.00	2.00	2.00	2.00	0.50
	90.74	90.12	95.14	98.86	101.90	103.66	102.77	101.85	101.85	101.85	1.78
Total Full Time Equivalent Positions	195.65	198.03	206.00	223.50	236.09	243.56	243.94	242.32	242.02	241.22	7.46

3.172 Full year impact of new FTEs approved in 2022
 7.32 New Permanent FTE's Approved in 2023
 -0.20 Temporary FTEs Required for Elections
 -1.22 Temporary FTE's Approved in 2021
 -2.40 Temporary FTE's approved in 2022
 0.78 Temporary FTE's approved in 2023

Net Change Net Change

7.46

Internal Support Services

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

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

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

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

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

Support Services Summary

	2019	2020	2021	2022	2023	Difference 2022 to 2023	%
110 General Government	690,894	702,711	910,603	842,508	963,729	121,221	13.31%
113 Finance (Includes Asset Mgmt. & Purchasing)	1,446,949	1,620,322	1,692,147	1,760,214	1,980,149	219,935	13.00%
114 Field Rd	472,278	487,131	502,199	510,306	522,646	12,340	2.46%
115 Human Resources	555,395	714,168	725,929	755,915	766,029	10,114	1.39%
117 Information Technology	1,001,814	1,141,040	1,178,252	1,271,807	1,473,260	201,453	17.10%
135 Corporate Sustainability	21,216	46,764	48,176	51,113	55,809	4,696	9.75%
315 Mason Road Works Yard	-	-	-	16,000	66,361	50,361	314.76%
506 Property Information Mapping Services	341,540	318,629	308,721	316,255	332,374	16,119	5.22%
Total Total	4,530,086	5,030,765	5,366,027	5,524,118	6,160,357	636,239	11.52%
Change from Prior Year		500,679	335,262	158,091	636,239		
% Change from Prior Year		11.05%	6.66%	2.95%	11.52%		

A Snapshot of Current Reserve Funds

*The charts and information below are accurate as of April 20, 2023

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

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

Operating reserves:

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

Capital reserves:

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

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2023.

Bylaw	Description	2023 Opening Balance	Budgeted Transfers	2023 Ending	Unbudgeted	Uncommitted Balance
				Uncommitted Balance		
General						
504	Administration - Capital	\$ 662.93	0	\$ 662.93		662.93
495	Administration - Vehicle Acquisition	45,194.89	0	45,194.89		45,194.89
648	Administration - Operating	807,085.29	(331,746.00)	475,339.29		475,339.29
648	Administration - Operating (Risk Management)	37,617.45	10,000.00	47,617.45		47,617.45
648	Finance - Operating	785,350.84	(125,000.00)	660,350.84		660,350.84
496	Office Building Upgrades - Capital	273,056.07	(5,000.00)	268,056.07		268,056.07
	Office Building Upgrades - Operating	192,223.81	0	192,223.81		192,223.81
648	Human Resources - Operating	407,070.35	(52,000.00)	355,070.35		355,070.35
504	Information Services - Capital	610,916.39	(48,163.00)	562,753.39	(562,753)	-
648	Information Services - Operating	179,493.08	(45,000.00)	134,493.08		134,493.08
648	Area D Grant In Aid - Operating	3,427.03	0	3,427.03		3,427.03
648	Elections - Operating	88,869.09	14,000.00	102,869.09		102,869.09
648	Corporate Sustainability - Operating	131,866.60	(15,000.00)	116,866.60		116,866.60
648	Regional Sustainability - Operating	103,085.89	(29,190.00)	73,895.89		73,895.89
	Feasibility Studies - Area B	-	0	-		-
	Feasibility Studies - Area D	-	0	-		-
649	Bylaw Enforcement - Vehicle Acquisition	29,070.17	0	29,070.17		29,070.17
677	Bylaw Enforcement - Operating	209,879.72	0	209,879.72		209,879.72
	Halfmoon Bay Smoke Control - Operating	1,650.84	(1,124.00)	526.84		526.84
650	Roberts Creek Smoke Control - Operating	13,074.09	(1,123.00)	11,951.09		11,951.09
497	Gibsons and District Fire Protection - Land	44,502.02	0	44,502.02		44,502.02
489	Gibsons and District Fire Protection - Capital	749,182.42	(99,835.00)	649,347.42	(649,347)	-
678	Gibsons and District Fire Protection - Operating	270,405.95	(79,089.00)	191,316.95		191,316.95
490	Roberts Creek Fire Protection - Capital	421,587.06	173,500.00	595,087.06	(595,087)	-
679	Roberts Creek Fire Protection - Operating	158,768.06	(39,642.00)	119,126.06		119,126.06
491	Halfmoon Bay Fire Protection - Capital	512,759.19	110,100.00	622,859.19	(622,859)	-
	Halfmoon Bay Fire Protection - Operating	448,090.48	(344,048.00)	104,042.48		104,042.48
601	Egmont Fire Protection - Capital	138,237.82	10,000.00	148,237.82	(148,238)	-
	Egmont Fire Protection - Operating	216,552.33	0	216,552.33		216,552.33
492	Emergency Telephone 911 - Capital	832,340.53	(270,369.00)	561,971.53		561,971.53
	Emergency Telephone 911 - Operating	94,696.45	(3,030.00)	91,666.45		91,666.45
493	Sunshine Coast Emergency Planning - Capital	38,283.10	0	38,283.10		38,283.10
	Sunshine Coast Emergency Planning - Operating	12,026.92	(5,379.00)	6,647.92		6,647.92
651	Animal Control - Vehicle Acquisition	58,042.15	0	58,042.15		58,042.15
680	Animal Control - Operating	172,024.90	0	172,024.90		172,024.90
529	Transit - Capital	202.63	0	202.63		202.63
652	Transit - Operating	1,112,686.04	(318,564.00)	794,122.04		794,122.04
563	Fleet Maintenance - Capital	99,524.79	(10,000.00)	89,524.79		89,524.79
	Fleet Maintenance - Operating	148,424.54	(33,944.00)	114,480.54		114,480.54
	Building Maintenance - Operating	137,187.11	(1,059.00)	136,128.11		136,128.11
486	Ports - Capital	1,329,754.44	(304,661.00)	1,025,093.44	(1,025,093)	-
607	Ports - Operating	206,747.26	(124,600.00)	82,147.26		82,147.26
653	Regional Solid Waste - Operating	225,168.11	(302,535.00)	(77,366.89)		(77,366.89)
670	Zero Waste Initiatives (Eco Fee) - Operating	350,665.33	(233,788.00)	116,877.33		116,877.33
653	Landfill - Operating	758,488.39	(227,069.00)	531,419.39		531,419.39
654	Refuse Collection - Operating	237,598.58	0	237,598.58		237,598.58
655	Cemetery - Operating	425,115.54	(276,800.00)	148,315.54		148,315.54
515	Pender Harbour Health Clinic - Capital	49,112.64	(32,726.00)	16,386.64		16,386.64
681	Regional Planning - Operating	164,970.98	(10,000.00)	154,970.98		154,970.98
656	Rural Planning - Vehicle Acquisition	19,120.65	0	19,120.65		19,120.65
657	Rural Planning - Operating	184,467.31	(191,209.00)	(6,741.69)		(6,741.69)
504	Property Information & Mapping - Capital	95,289.42	15,000.00	110,289.42	(30,000.00)	80,289.42
648	Property Information & Mapping - Operating	189,711.01	-	189,711.01		189,711.01
	Civic Addressing - Operating	151,275.43	0	151,275.43		151,275.43
659	Building Inspection - Vehicles Acquisition	37,791.74	(37,000.00)	791.74		791.74
	Building Inspection - Operating	1,386,899.47	(22,500.00)	1,364,399.47		1,364,399.47
715	Hillside - Operating	1,006,873.60	(281,043.00)	725,830.60		725,830.60
590	Community Recreation Facilities - Capital	2,859,393.41	(638,645.00)	2,220,748.41	(2,220,748)	-
682	Community Recreation Facilities - Operating	1,064,637.32	(247,572.00)	817,065.32		817,065.32
494	Pender Harbour Pool - Capital	88,159.94	563.00	88,722.94		88,722.94
660	Pender Harbour Pool - Operating	518,571.16	(10,000.00)	508,571.16		508,571.16
	School Facilities - Joint Use - Operating	7,240.66	0	7,240.66		7,240.66
609	Gibsons & Area Library - Capital	182,170.16	50,000.00	232,170.16		232,170.16
	Gibsons & Area Library - Operating	85,208.07	0	85,208.07		85,208.07
533	Community Parks - Capital	769,404.10	(96,687.00)	672,717.10	(672,717)	-
662	Community Parks - Operating	259,807.23	(174,164.00)	85,643.23		85,643.23
683	Bicycle and Walking Paths - Operating	304,033.11	(64,089.00)	239,944.11		239,944.11
	Area A - Bicycle and Walking Paths - Operating	121,259.49	0	121,259.49		121,259.49
	Regional Recreation Programs - Operating	85,841.90	0	85,841.90		85,841.90
	Dakota Ridge - Operating	339,383.14	(36,063.00)	303,320.14		303,320.14
Total General Reserve Funds		\$ 23,089,278.61	\$ (4,786,293.00)	\$ 18,302,985.61	\$ (6,526,844)	\$ 11,776,141.78

Bylaw	Description	2023 Opening Balance	Budgeted Transfers	2023 Ending	Unbudgeted	Uncommitted Balance
				Uncommitted Balance	Commitments	after unbudgeted Commitments
Water Services						
589	North Pender Harbour - Capital	\$ 595,901.86	\$ 126,637.00	\$ 722,538.86	\$ (722,539)	\$ -
605	North Pender Harbour - Operating	\$ 531,709.89	\$ (284,293.00)	\$ 247,416.89	\$ -	\$ 247,416.89
602	South Pender Harbour - Capital	\$ 1,065,957.01	\$ (320,349.00)	\$ 745,608.01	\$ (745,608)	\$ -
663	South Pender Harbour - Operating	\$ 875,267.89	\$ (171,581.00)	\$ 703,686.89	\$ -	\$ 703,686.89
488	Regional - Capital	\$ 9,279,593.20	\$ (4,284,161.00)	\$ 4,995,432.20	\$ (4,995,432)	\$ -
498	Regional - Land	\$ 18,837.48	\$ 0	\$ 18,837.48	\$ -	\$ 18,837.48
664	Regional - Operating	\$ 3,520,853.94	\$ (2,068,479.00)	\$ 1,452,374.94	\$ -	\$ 1,452,374.94
Total Water Services Reserves		\$ 15,888,121.27	\$ (7,002,226.00)	\$ 8,885,895.27	\$ (6,463,579)	\$ 2,422,316.20
Waste Water Plants						
512	Greaves Road - Capital	\$ 5,685.14	\$ 2,572.00	\$ 8,257.14	\$ (8,257)	\$ -
608	Greaves Road - Operating	\$ 7,664.01	\$ (1,855.00)	\$ 5,809.01	\$ -	\$ 5,809.01
665	Woodcreek Park - Capital	\$ 59,065.52	\$ 6,737.00	\$ 65,802.52	\$ (65,803)	\$ -
666	Woodcreek Park - Operating	\$ 168,258.38	\$ (90,698.00)	\$ 77,560.38	\$ -	\$ 77,560.38
512	Sunnyside - Capital	\$ 23,260.48	\$ 4,294.00	\$ 27,554.48	\$ (27,554)	\$ -
608	Sunnyside - Operating	\$ 20,501.80	\$ (8,432.00)	\$ 12,069.80	\$ -	\$ 12,069.80
512	Jolly Roger - Capital	\$ 44,477.39	\$ 5,909.00	\$ 50,386.39	\$ (50,386)	\$ -
608	Jolly Roger - Operating	\$ 33,374.34	\$ (23,283.00)	\$ 10,091.34	\$ -	\$ 10,091.34
512	Secret Cove - Capital	\$ 17,313.87	\$ 8,013.00	\$ 25,326.87	\$ (25,327)	\$ -
608	Secret Cove - Operating	\$ 44,838.72	\$ (27,636.00)	\$ 17,202.72	\$ -	\$ 17,202.72
512	Lee Bay - Capital	\$ 306,563.87	\$ 44,301.00	\$ 350,864.87	\$ (350,865)	\$ -
608	Lee Bay - Operating	\$ 313,250.41	\$ (16,315.00)	\$ 296,935.41	\$ -	\$ 296,935.41
512	Square Bay - Capital	\$ 48,639.29	\$ 5,851.00	\$ 54,490.29	\$ (54,490)	\$ -
608	Square Bay - Operating	\$ 27,922.92	\$ (18,110.00)	\$ 9,812.92	\$ -	\$ 9,812.92
512	Langdale - Capital	\$ 5,664.94	\$ 17,445.00	\$ 23,109.94	\$ (23,110)	\$ -
608	Langdale - Operating	\$ 68,136.21	\$ (55,926.00)	\$ 12,210.21	\$ -	\$ 12,210.21
512	Canoe Road - Capital	\$ 3,484.23	\$ 462.00	\$ 3,946.23	\$ (3,946)	\$ -
608	Canoe Rd - Operating	\$ 9,148.80	\$ 1,604.00	\$ 10,752.80	\$ -	\$ 10,752.80
512	Merrill Crescent - Capital	\$ 2,068.27	\$ 2,638.00	\$ 4,706.27	\$ (4,706)	\$ -
608	Merrill Crescent - Operating	\$ 19,584.62	\$ 7,150.00	\$ 26,734.62	\$ -	\$ 26,734.62
512	Curran Road - Capital	\$ 38,727.00	\$ 20,655.00	\$ 59,382.00	\$ (59,382)	\$ -
608	Curran Road - Operating	\$ 67,665.97	\$ (318.00)	\$ 67,347.97	\$ -	\$ 67,347.97
512	Roberts Creek Co-Housing - Capital	\$ 11,707.66	\$ 12,837.00	\$ 24,544.66	\$ (24,545)	\$ -
608	Roberts Creek Co-Housing - Operating	\$ 13,018.09	\$ (1,170.00)	\$ 11,848.09	\$ -	\$ 11,848.09
667	Lily Lake Village - Operating	\$ 53,895.94	\$ (25,588.00)	\$ 28,307.94	\$ -	\$ 28,307.94
668	Painted Boat - Capital	\$ 15,230.95	\$ 10,357.00	\$ 25,587.95	\$ (25,588)	\$ -
669	Painted Boat - Operating	\$ 70,538.01	\$ 1,009.00	\$ 71,547.01	\$ -	\$ 71,547.01
N/A	No Bylaw - Sakinaw Ridge - Operating	\$ 22,680.19	\$ 826.00	\$ 23,506.19	\$ -	\$ 23,506.19
728	Sakinaw Ridge Capital Reserve	\$ 38,220.10	\$ 491.00	\$ 38,711.10	\$ (38,711)	\$ -
Total Waste Water Plants Reserves		\$ 1,560,587.12	\$ (116,180.00)	\$ 1,444,407.12	\$ (762,671)	\$ 681,736.41
Total Reserve Funds		\$ 40,537,987.00	\$ (11,904,699.00)	\$ 28,633,288.00	\$ (13,753,094)	\$ 14,880,194.39

Debt Portfolio

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

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

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divided by the SCRD's recurring revenue for the year. At the beginning of 2023, the SCRD's had a debt servicing ratio of 11%.

The SCRD had \$23,751,006 of outstanding long-term debt of which \$7,222,340 had been undertaken for member municipalities and \$16,597,824 for Regional District services.

The 2023 budget includes funding from debt proceeds of \$19,637,383 to fund current year expenditures. \$6,193,417 of this amount is proposed long-term borrowing for Phase 3 Water Meter Installations and Phase 4 Groundwater Investigation related to the development of the Church Road Well. In addition, new projects approved in 2023 include \$2,899,900 for the replacement of the Gibsons and Area Community Centre Roof and \$1,905,950 for the Chapman Creek Water Treatment UV upgrade.

The table below illustrates the total debt that is currently outstanding at the beginning of 2023 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	Principal Balance Remaining	Maturity
Borrowing Under Loan Authorization Bylaw				
550/561	Community Recreation Facilities Construction	4.77%	3,462,642	2025
544/553	Chapman Water Treatment Plant	0.91%	639,585	2025
557/572	Field Road Administration Building	4.88%	788,462	2026
550/561	Community Recreation Facilities	4.88%	543,590	2026
556/571	Fleet Maintenance Building Expansion	4.88%	108,707	2026
547/575	Egmont & District Fire Department Equipment	4.88%	26,709	2026
594/613	Pender Harbour Pool	2.25%	382,082	2029
676/694	South Pender Water Treatment Plant	3.00%	895,813	2034
617/628	North Pender Harbour Water UV & Metering	3.00%	260,000	2035
619/629	South Pender Harbour Water Metering	3.00%	390,000	2035
707/719	Square Bay Waste Water Treatment Plant	2.66%	247,792	2039
			\$ 7,745,381	
Liabilities Under Agreement				
266/19 No. 5	Merrill Crescent Septic Field Replacement	4.77%	5,563	2024
266/19 No. 5	Canoe Road Septic Field Replacement	4.77%	7,437	2024
015/20 No. 5	Vaucroft Dock Capital Works	4.77%	180,000	2024
019/22 No. 19	Sechelt Landfill Remediation	4.77%	1,406,878	2027
			\$ 1,599,878	
Tempoary Short-Term Borrwoing				
725/734	Church Road Well Field	4.77%	\$ 6,198,333	N/A
Equipment Financing				
0017-0	Community Parks - Vehicle	4.77%	5,319	2023
0018-0	SPHWS - Vehicle	4.77%	5,693	2023
0020-0	Regional Water Vehicle Replacements (2018)	4.77%	65,823	2024
0022-0	Regional Water Vehicle Replacements (2019)	4.77%	77,079	2025
0023-0	Waste Water Vehicle Replacement (2019)	4.77%	27,511	2025
0024-0	NPH Water Service Vehicle Replacement (2019)	4.77%	40,847	2025
0025-0	Regional Water Excavator & Trailer	4.77%	108,458	2026
0026-0	RCVFD SCBA & Fill Station	4.77%	159,171	2027
0027-0	GDVFD Initial Attack Truck	4.77%	344,733	2027
0028-0	HMBVFD Tanker	4.77%	150,439	2027
0029-0	Cab-Tractor (Sports Fields)	4.77%	69,158	
			\$ 1,054,232	

Budgeted Unissued Borrowing		Amount	Proposed Term
Approved in Prior Year Budgets			
Water Meter Installations - Phase 3		3,391,750	15 Years
Vehicle Purchase - Strategic Infrastructure Division		46,500	5 years
Regional Water Utility Vehicle Purchase		46,500	5 years
Church Road Well Field Project		2,801,667	30 Years
South Pender Vehicle Purchase		80,000	5 years
Regional Water Vehicle Purchase		210,000	5 years
Power Supply System Replacement		212,000	5 years
Coopers Green Hall Replacement		1,478,233	5 years
Sechelt Aquatic Centre Sprinkler System Replacement		815,592	5 years
Brine Chiller & Condenser (GACC)		917,600	5 years
Garage Hoist		162,000	5 Years
RWS Single Axle Dump Truck		225,000	5 years
RWS Light Duty Trucks		150,000	5 years
RWS Vehicle Purchases (Two EVs & Two Light Duty Trucks)		200,000	5 Years
GDVFD Fire Truck Replacement		585,000	5 Years
HMBVFD SCBA & Fill Station		175,900	5 Years
Langdale WWTP Remediation Project		100,000	5 Years
Woodcreek WWTP System Upgrade		99,591	5 years
2023 Budget Approvals			
Halfmoon Bay Fire Apparatus Replacement		623,200	10 Years
Gibsons Community Centre Roof Renewal		2,899,900	10 Years
Gibsons Community Centre Zamboni Replacement		322,000	5 Years
Gibsons Community Centre Package Rooftop Unit Replacement		355,700	5 Years
Community Recreation Fitness Equipment		130,200	5 Years
Sechelt Aquatic Centre Roof Renewal Phase 1		556,300	10 Years
Chapman Creek Water Treatment Plant UV Upgrade Phase 2		1,905,950	5 Years
Sechelt Landfill Power System Replacement-Budget Increase		87,000	5 Years
Pender Harbour Transfer Station Site Improvements		765,000	5 years
Seaview Cemetary Expansion		294,800	5 Years
Total Unissued Debt		\$ 19,637,383	



G. Glossary of Terms



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

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

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

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

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

ASSET: Anything owned that has monetary value.

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

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

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

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

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

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

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

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

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

CAPITAL PROJECT: Creation or improvement of infrastructure assets.

CARBON FOOTPRINT: Amount of carbon dioxide (CO₂e) that is emitted by the municipality.

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

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

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

DEBT RESERVE FUND: The Debt Reserve Fund or DRF is security held in trust by the Municipal Finance Authority (MFA) as protection against loan default. At the commencement of each loan, 1% of the gross amount is deducted and retained until the loan has expired. The MFA earns interest on this cash position and reports annually to members, via the Debt Position Reports, on the status of this holding due back to each borrower. Also, logged as security alongside this 1% cash position is a Demand Note payable to the MFA. To determine the value of the Demand Note, first calculate $\frac{1}{2}$ the average annual principal and interest due, deduct 1% from that for the cash position and the balance will be the Demand Note. The Demand Note is considered a contingent liability and should be accounted for as such.

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

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

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

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

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

FINANCIAL PLAN: Provides the statutory approval to expend funds, once approved by the Board. Approval for the Five-Year Financial Plan is granted on an annual basis for operating purposes and for the life of capital projects beginning in the first year of the plan period.

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

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

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

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

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

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

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

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

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

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

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

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

GRANT: A financial contribution to or from governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VISION: The ultimate achievement for the future.



H: Appendix A - Detailed Budget Documents

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

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

Service Details and Taxation Impacts

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

Budget Details

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

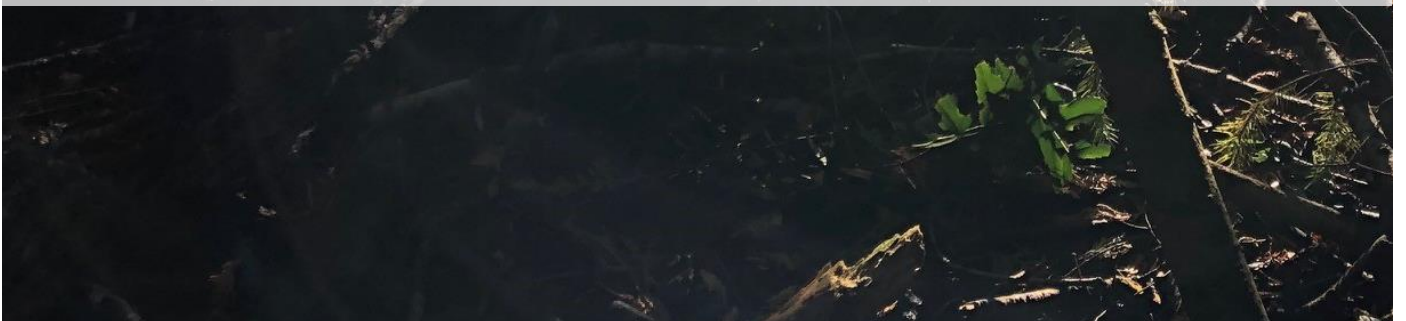
The format and presentation of budgeted revenues and expenses align with the SCR D financial statement presentation and public sector accounting standards. The difference between revenue and expenses is defined as the annual operating surplus/(deficit). In accordance with *Local Government Act* section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

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



2023 Budget Report – Including Taxation Impact

The information below is as reported on May 29, 2023.





XXX Functional Area Name

About: Description of the Service that is provided.

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

Source of Funding: Taxation & User Fees

Taxation Impact

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

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

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

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

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

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

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

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

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

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

This page provides a financial summary for the Functional Area.

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

Definitions on following page

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

This column shows the budgeted values for the following year.

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

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

Capital Project Summary

Functional Area Name

XXX

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

DEFINITIONS

a) Revenue:

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

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

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

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

b) Expenses:

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

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

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

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

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

c) Other:

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

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

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

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

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

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



2023 Budget Report - Including Taxation Impact

Budget Version:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	240

Generated Date:	May 29, 2023
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110 General Government



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

Authority for Taxation: Local Government Act - General Government

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	181,657	181,248	218,006	253,015	249,293	(3,722) (1.47%)	15.04%
Area B - Halfmoon Bay	175,191	164,589	195,432	211,843	212,878	1,035 0.49%	12.84%
Area D - Roberts Creek	126,621	122,810	152,974	160,020	161,953	1,933 1.21%	9.77%
Area E - Elphinstone	97,411	94,963	115,460	122,943	125,816	2,873 2.34%	7.59%
Area F - West Howe Sound	164,460	162,935	202,737	205,518	201,257	(4,261) (2.07%)	12.14%
Member Municipalities							
District of Sechelt	359,876	340,042	407,333	445,762	470,977	25,215 5.66%	28.41%
Town of Gibsons	163,995	159,543	188,788	196,460	204,715	8,255 4.20%	12.35%
shíshálh Nation Government District	26,304	26,323	31,416	31,956	30,862	(1,094) (3.42%)	1.86%
Net Taxes Levied	1,295,515	1,252,453	1,512,146	1,627,517	1,657,751	30,234 1.86%	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	8.51	8.38	9.65	7.91	7.22
Utilities [02]	29.79	29.33	33.76	27.67	25.28
Major Industry [04]	28.93	28.49	32.80	26.88	24.56
Light Industry [05]	28.93	28.49	32.80	26.88	24.56
Business and Other [06]	20.85	20.53	23.63	19.37	17.70
Managed Forest Land [07]	25.53	25.14	28.94	23.72	21.67
Rec/Non Profit [08]	8.51	8.38	9.65	7.91	7.22
Farm [09]	8.51	8.38	9.65	7.90	7.22

General Government

110

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Grants in Lieu of Taxes	101,229	97,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	1,627,513	1,627,516	1,657,751	1,802,931	1,876,307	1,767,373	1,974,831
Government Transfers	1,039,168	839,050	839,050	839,050	839,050	839,050	839,050
User Fees & Service Charges	2,600	-	-	-	-	-	-
Investment Income	342,897	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries	855,085	842,508	963,729	986,105	1,006,084	1,026,560	1,047,548
Other Revenue	50,343	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues	4,018,835	3,472,480	3,623,936	3,791,492	3,884,847	3,796,389	4,024,835

Expenses

Administration	704,424	704,425	749,540	749,540	749,540	749,540	749,540
Wages and Benefits	1,734,017	1,756,691	1,963,228	2,030,784	2,074,139	1,985,681	2,164,127
Operating	450,847	575,634	610,864	448,118	448,118	448,118	448,118
Amortization of Tangible Capital Assets	15,074	58,580	58,580	58,580	58,580	58,580	58,580
Total Expenses	2,904,362	3,095,330	3,382,212	3,287,022	3,330,377	3,241,919	3,420,365

Other

Capital Expenditures (Excluding Wages)	13,841	138,500	119,650	-	-	13,500	-
Transfer to/(from) Reserves	186,999	(199,820)	(321,746)	(84,000)	(34,000)	(47,500)	16,000
Transfer to/(from) Appropriated Surplus	948,497	497,050	502,400	647,050	647,050	647,050	647,050
Transfer to/(from) Other Funds	1,682	-	-	-	-	-	-
Unfunded Amortization	(15,074)	(58,580)	(58,580)	(58,580)	(58,580)	(58,580)	(58,580)
Transfer (to)/from Unfunded Liability	(21,473)	-	-	-	-	-	-
Total Other	1,114,472	377,150	241,724	504,470	554,470	554,470	604,470

General Government (Surplus)/Deficit:

(1)

-

-

-

-

-

-

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
110								
CP1121	Replace Director Tablets	8,490	13,500	-	-	-	13,500	-
CP1324	Hybrid Meeting Solutions and Board Room Modifications	5,350	125,004	119,652	-	-	-	-
Capital Projects Total:		13,840	138,504	119,652			13,500	

111 Asset Management



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

Source of Funding: Internal Recovery

Taxation Impact

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

Asset Management

111

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Internal Recoveries	323,076	323,079	272,674	278,938	321,161	328,634	336,297
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Total Revenues	323,076	323,079	272,674	278,938	321,161	328,634	336,297
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Expenses

Wages and Benefits	249,002	263,466	250,511	256,775	298,998	306,471	314,134
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Operating	39,102	59,613	22,163	22,163	22,163	22,163	22,163
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Amortization of Tangible Capital Assets	39,684	39,683	39,683	39,683	39,683	39,683	39,683
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Total Expenses	327,788	362,762	312,357	318,621	360,844	368,317	375,980
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Other

Transfer to/(from) Reserves	34,976	-	-	-	-	-	-
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Unfunded Amortization	(39,684)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)
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Total Other	(4,708)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)
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Asset Management (Surplus)/Deficit:	4	-	-	-	-	-	-
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113 Finance

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

Source of Funding: Internal Recovery



Taxation Impact

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

114 Administration Office

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

Source of Funding: Internal Recovery



Taxation Impact

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

Administration Office
114

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Government Transfers	8,000	-	-	-	-	-	-
Investment Income	83,979	79,401	86,542	93,969	101,693	109,726	-
Internal Recoveries	510,312	510,306	522,646	523,850	525,084	454,318	284,448
Total Revenues	602,291	589,707	609,188	617,819	626,777	564,044	284,448

Expenses

Wages and Benefits	11,981	25,393	50,249	51,453	52,687	53,950	55,243
Operating	207,133	326,875	279,225	209,205	209,205	209,205	209,205
Debt Charges - Interest	144,060	144,058	144,058	144,058	144,058	72,029	-
Amortization of Tangible Capital Assets	102,435	107,823	107,823	107,823	107,823	107,823	107,823
Total Expenses	465,609	604,149	581,355	512,539	513,773	443,007	372,271

Other

Capital Expenditures (Excluding Wages)	57,799	100,051	25,000	-	-	-	-
Debt Principal Repayment	178,536	178,535	185,676	193,103	200,827	208,860	-
Transfer to/(from) Reserves	88,147	(10,154)	(5,000)	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(79,777)	(175,051)	(70,020)	-	-	-	-
Transfer to/(from) Other Funds	(73,606)	-	-	-	-	-	-
Unfunded Amortization	(102,435)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)
Total Other	68,664	(14,442)	27,833	105,280	113,004	121,037	(87,823)

Administration Office (Surplus)/Deficit:
(68,018)
-
-
-
-
-
-

Capital Project Summary

Administration Office

114

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1263	Electric Vehicle Charging Stations	30,220	34,908	-	-	-	-	-
CP1325	Reception Centre Modifications	27,579	40,140	-	-	-	-	-
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	-	24,996	24,996	-	-	-	-
Capital Projects Total:		57,799	100,044	24,996				

115 Human Resources



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

Source of Funding: Internal Recovery

Taxation Impact

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

116 Purchasing & Risk Management



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

Source of Funding: Internal Recovery

Taxation Impact

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

Purchasing & Risk Management

116

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Internal Recoveries	394,176	394,170	453,112	445,045	455,638	466,493	477,623
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Total Revenues	394,176	394,170	453,112	445,045	455,638	466,493	477,623
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Expenses

Wages and Benefits	368,183	373,405	413,347	423,680	434,273	445,128	456,258
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Operating	10,834	20,765	39,765	21,365	21,365	21,365	21,365
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Total Expenses	379,017	394,170	453,112	445,045	455,638	466,493	477,623
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Other

Transfer to/(from) Reserves	14,805	-	-	-	-	-	-
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Transfer to/(from) Other Funds	349	-	-	-	-	-	-
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Total Other	15,154	-	-	-	-	-	-
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Purchasing & Risk Management (Surplus)/Deficit:	(5)	-	-	-	-	-	-
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117 Information Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Information Services
117

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Investment Income	7,080	-	-	-	-	-	-
Internal Recoveries	1,271,808	1,271,807	1,473,260	1,521,597	1,544,084	1,566,609	1,589,697
Total Revenues	1,278,888	1,271,807	1,473,260	1,521,597	1,544,084	1,566,609	1,589,697

Expenses

Wages and Benefits	681,174	756,604	837,556	862,497	884,060	906,161	928,816
Operating	339,917	433,087	650,116	509,727	510,651	511,075	511,508
Debt Charges - Interest	191	131	-	-	-	-	-
Amortization of Tangible Capital Assets	142,166	132,455	132,455	132,455	132,455	132,455	132,455
Total Expenses	1,163,448	1,322,277	1,620,127	1,504,679	1,527,166	1,549,691	1,572,779

Other

Capital Expenditures (Excluding Wages)	209,824	387,934	172,672	139,373	139,373	139,373	139,373
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	22,916	22,916	-	-	-	-	-
Transfer to/(from) Reserves	158,249	(80,838)	(93,163)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	(131,441)	(210,093)	(93,921)	-	-	-	-
Transfer to/(from) Other Funds	(1,941)	(37,934)	-	-	-	-	-
Unfunded Amortization	(142,166)	(132,455)	(132,455)	(132,455)	(132,455)	(132,455)	(132,455)
Total Other	115,441	(50,470)	(146,867)	16,918	16,918	16,918	16,918

Information Services (Surplus)/Deficit:

1

-

-

-

-

-

-

Capital Project Summary

Information Services

117

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1061	Information Technology Hardware (Base Capital)	205,189	350,004	139,368	139,368	139,368	139,368	139,368
CP1255	2020 Field Road Space Planning; IT Capital	4,635	37,932	33,300	-	-	-	-
Capital Projects Total:		209,824	387,936	172,668	139,368	139,368	139,368	139,368

118 SCRHD Administration

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

Source of Funding: Direct Requisition



Taxation Impact

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

SCRHD Administration
118

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Other Revenue	39,334	39,334	35,624	71,032	72,485	73,557	74,660
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Total Revenues	39,334	39,334	35,624	71,032	72,485	73,557	74,660
----------------	--------	--------	--------	--------	--------	--------	--------

Expenses

Administration	12,552	12,555	8,125	8,125	8,125	8,125	8,125
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Wages and Benefits	15,518	46,170	52,539	53,565	54,614	55,686	56,789
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Operating	5,250	8,600	8,960	9,342	9,746	9,746	9,746
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Total Expenses	33,320	67,325	69,624	71,032	72,485	73,557	74,660
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Other

Prior Year (Surplus)/Deficit	(27,991)	(27,991)	(34,000)	-	-	-	-
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Total Other	(27,991)	(27,991)	(34,000)	-	-	-	-
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SCRHD Administration (Surplus)/Deficit:	(34,005)	-	-	-	-	-	-
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121 Grants in Aid - Area A



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour	35,012	39,694	37,338	43,165	43,756	591	1.37%	100.00%	330,844	- 1,694 =	285,394			
Area B - Halfmoon Bay									259,157	- 34,830 =	224,327			
Area D - Roberts Creek									219,603	- 39,539 =	180,064			
Area E - Elphinstone									171,446	- 36,006 =	135,440			
Area F - West Howe Sound									234,017	- 40,126 =	193,891			
Member Municipalities														
District of Sechelt									600,180	- 3,200 =	596,980			
Town of Gibsons									242,769	- 1,391 =	241,378			
shishálh Nation Government District									28,730	- =	28,730			
Net Taxes Levied	35,012	39,694	37,338	43,165	43,756	591	1.37%	100.00%						
Limit by law									2,086,746	- 43,756	- 156,785 = 1,886,205			

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

	2019	2020	2021	2022	2023
Residential [01]	1.64	1.84	1.65	1.35	1.27
Utilities [02]	5.74	6.42	5.78	4.72	4.44
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.58	6.24	5.62	4.59	4.31
Business and Other [06]	4.02	4.50	4.05	3.30	3.11
Managed Forest Land [07]	4.92	5.51	4.96	4.05	3.80
Rec/Non Profit [08]	1.64	1.84	1.65	1.35	1.27
Farm [09]	1.64	1.84	1.65	1.35	1.27

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

Grants in Aid - Area A
121

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

43,164

43,165

43,756

43,832

43,853

43,876

43,898

Total Revenues
43,164
43,165
43,756
43,832
43,853
43,876
43,898
Expenses

Administration

2,640

2,636

2,891

2,891

2,891

2,891

2,891

Wages and Benefits

491

822

849

870

891

914

936

Operating

40,964

42,689

42,071

40,071

40,071

40,071

40,071

Total Expenses
44,095
46,147
45,811
43,832
43,853
43,876
43,898
Other

Prior Year (Surplus)/Deficit

(2,981)

(2,982)

(2,055)

-

-

-

-

Total Other
(2,981)
(2,982)
(2,055)
-
-
-
-
Grants in Aid - Area A (Surplus)/Deficit:
(2,050)
-
-
-
-
-
-

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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour											330,844	- 45,450 =	285,394	
Area B - Halfmoon Bay	18,773	30,329	31,066	32,813	33,383	570	1.74%	100.00%			259,157	- 33,383	- 1,447 = 224,327	
Area D - Roberts Creek											219,603	- 39,539 =	180,064	
Area E - Elphinstone											171,446	- 36,006 =	135,440	
Area F - West Howe Sound											234,017	- 40,126 =	193,891	
Member Municipalities														
District of Sechelt											600,180	- 3,200 =	596,980	
Town of Gibsons											242,769	- 1,391 =	241,378	
shíshálh Nation Government District											28,730	- =	28,730	
Net Taxes Levied	18,773	30,329	31,066	32,813	33,383	570	1.74%	100.00%						
Limit by law											2,086,746	- 33,383	- 167,158 = 1,886,205	

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

	2019	2020	2021	2022	2023
Residential [01]	.91	1.54	1.53	1.22	1.13
Utilities [02]	3.19	5.40	5.37	4.29	3.96
Major Industry [04]	3.10	5.25	5.21	4.16	3.85
Light Industry [05]	3.10	5.25	5.21	4.16	3.85
Business and Other [06]	2.23	3.78	3.76	3.00	2.78
Managed Forest Land [07]	2.74	4.63	4.60	3.67	3.40
Rec/Non Profit [08]	.91	1.54	1.53	1.22	1.13
Farm [09]	.91	1.54	1.53	1.22	1.13

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

Grants in Aid - Area B
122

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

32,808

32,813

33,383

33,404

33,425

33,448

33,470

Total Revenues

32,808

32,813

33,383

33,404

33,425

33,448

33,470

Expenses

Administration

2,100

2,095

2,180

2,180

2,180

2,180

2,180

Wages and Benefits

491

822

849

870

891

914

936

Operating

32,070

32,010

30,624

30,354

30,354

30,354

30,354

Total Expenses

34,661

34,927

33,653

33,404

33,425

33,448

33,470

Other

Prior Year (Surplus)/Deficit

(2,113)

(2,114)

(270)

-

-

-

-

Total Other

(2,113)

(2,114)

(270)

-

-

-

-

Grants in Aid - Area B (Surplus)/Deficit:

(260)

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour									330,844	- 45,450 =	285,394			
Area B - Halfmoon Bay									259,157	- 34,830 =	224,327			
Area D - Roberts Creek									219,603	- 39,539 =	180,064			
Area E - Elphinstone	1,765	1,874	1,904	1,988	2,004	16	0.80%	38.47%	171,446	- 2,004 - 34,002 =	135,440			
Area F - West Howe Sound	2,979	3,215	3,343	3,324	3,206	(118)	(3.55%)	61.53%	234,017	- 3,206 - 36,920 =	193,891			
Member Municipalities														
District of Sechelt									600,180	- 3,200 =	596,980			
Town of Gibsons									242,769	- 1,391 =	241,378			
shíshálh Nation Government District									28,730	- =	28,730			
Net Taxes Levied	4,744	5,089	5,247	5,312	5,210	(102)	(1.92%)	100.00%						
Limit by law									2,086,746	- 5,210 - 195,331 =	1,886,205			

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

	2019	2020	2021	2022	2023
Residential [01]	.15	.17	.16	.13	.12
Utilities [02]	.54	.58	.56	.45	.40
Major Industry [04]	.52	.56	.54	.43	.39
Light Industry [05]	.52	.56	.54	.43	.39
Business and Other [06]	.38	.41	.39	.31	.28
Managed Forest Land [07]	.46	.50	.48	.38	.35
Rec/Non Profit [08]	.15	.17	.16	.13	.12
Farm [09]	.15	.17	.16	.13	.12

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

Grants in Aid - Area E & F
123

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

5,316

5,312

5,210

5,231

5,252

5,275

5,297

Total Revenues
5,316
5,312
5,210
5,231
5,252
5,275
5,297
Expenses

Administration

492

490

361

361

361

361

361

Wages and Benefits

491

822

849

870

891

914

936

Operating

1,190

4,416

7,557

4,000

4,000

4,000

4,000

Total Expenses
2,173
5,728
8,767
5,231
5,252
5,275
5,297
Other

Prior Year (Surplus)/Deficit

(416)

(416)

(3,557)

-

-

-

-

Total Other
(416)
(416)
(3,557)
-
-
-
-
Grants in Aid - Area E & F (Surplus)/Deficit:
(3,559)
-
-
-
-
-
-

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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour	1,600	1,595	1,630	1,738	1,694	(44)	(2.53%)	15.32%	330,844	- 43,756	=	285,394		
Area B - Halfmoon Bay	1,543	1,448	1,461	1,455	1,447	(8)	(0.55%)	13.08%	259,157	- 1,447	- 33,383	= 224,327		
Area D - Roberts Creek	1,115	1,081	1,144	1,099	1,101	2	0.18%	9.95%	219,603	- 1,101	- 38,438	= 180,064		
Area E - Elphinstone	858	836	863	845	855	10	1.18%	7.73%	171,446	- 855	- 35,151	= 135,440		
Area F - West Howe Sound	1,448	1,434	1,516	1,412	1,368	(44)	(3.12%)	12.37%	234,017	- 1,368	- 38,758	= 193,891		
Member Municipalities														
District of Sechelt	3,169	2,992	3,046	3,062	3,200	138	4.51%	28.95%	600,180	- 3,200	-	= 596,980		
Town of Gibsons	1,444	1,404	1,412	1,349	1,391	42	3.11%	12.58%	242,769	- 1,391	-	= 241,378		
shíshálh Nation Government District									28,730	-	-	= 28,730		
Net Taxes Levied	11,176	10,790	11,072	10,960	11,055	95	0.87%	100.00%						
Limit by law									2,086,746	- 11,055	- 189,486	= 1,886,205		

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

	2019	2020	2021	2022	2023
Residential [01]	.07	.07	.07	.05	.05
Utilities [02]	.26	.26	.25	.19	.17
Major Industry [04]	.25	.25	.25	.18	.17
Light Industry [05]	.25	.25	.25	.18	.17
Business and Other [06]	.18	.18	.18	.13	.12
Managed Forest Land [07]	.22	.22	.22	.16	.15
Rec/Non Profit [08]	.07	.07	.07	.05	.05
Farm [09]	.07	.07	.07	.05	.05

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

Grants in Aid - Community Schools

125

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	10,956	10,960	11,055	11,599	11,620	11,643	11,665
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Total Revenues	10,956	10,960	11,055	11,599	11,620	11,643	11,665
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Expenses

Administration	684	686	729	729	729	729	729
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Wages and Benefits	298	822	849	870	891	914	936
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Operating	10,000	10,000	10,000	10,000	10,000	10,000	10,000
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Total Expenses	10,982	11,508	11,578	11,599	11,620	11,643	11,665
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Other

Prior Year (Surplus)/Deficit	(548)	(548)	(523)	-	-	-	-
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Total Other	(548)	(548)	(523)	-	-	-	-
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Grants in Aid - Community Schools (Surplus)/Deficit:	(522)	-	-	-	-	-	-
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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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour										330,844	- 45,450 =	285,394	
Area B - Halfmoon Bay										259,157	- 34,830 =	224,327	
Area D - Roberts Creek										219,603	- 39,539 =	180,064	
Area E - Elphinstone	3,341	4,217	1,418	4,311	4,481	170	3.94%	38.47%		171,446	- 4,481 - 31,525 =	135,440	
Area F - West Howe Sound	5,640	7,236	2,491	7,206	7,169	(37)	(0.51%)	61.53%		234,017	- 7,169 - 32,957 =	193,891	
Member Municipalities													
District of Sechelt										600,180	- 3,200 =	596,980	
Town of Gibsons										242,769	- 1,391 =	241,378	
shishálh Nation Government District										28,730	- =	28,730	
Net Taxes Levied	8,981	11,453	3,909	11,517	11,650	133	1.15%	100.00%					
Limit by law										2,086,746	- 11,650 - 188,891 =	1,886,205	

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

	2019	2020	2021	2022	2023
Residential [01]	.29	.37	.12	.28	.26
Utilities [02]	1.02	1.30	.41	.97	.90
Major Industry [04]	.99	1.27	.40	.94	.87
Light Industry [05]	.99	1.27	.40	.94	.87
Business and Other [06]	.72	.91	.29	.68	.63
Managed Forest Land [07]	.88	1.12	.36	.83	.77
Rec/Non Profit [08]	.29	.37	.12	.28	.26
Farm [09]	.29	.37	.12	.28	.26

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

Greater Gibsons Community Participation

126

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

11,520

11,517

11,650

11,671

11,692

11,715

11,737

Total Revenues

11,520

11,517

11,650

11,671

11,692

11,715

11,737

Expenses

Administration

696

695

801

801

801

801

801

Wages and Benefits

491

822

849

870

891

914

936

Operating

9,706

10,958

11,583

10,000

10,000

10,000

10,000

Total Expenses

10,893

12,475

13,233

11,671

11,692

11,715

11,737

Other

Prior Year (Surplus)/Deficit

(959)

(958)

(1,583)

-

-

-

-

Total Other

(959)

(958)

(1,583)

-

-

-

-

Greater Gibsons Community Participation (Surplus)/Deficit:

(1,586)

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour											330,844	- 45,450 =	285,394	
Area B - Halfmoon Bay											259,157	- 34,830 =	224,327	
Area D - Roberts Creek	34,917	37,027	28,029	35,797	38,438	2,641	7.38%	100.00%			219,603	- 38,438 - 1,101 =	180,064	
Area E - Elphinstone											171,446	- 36,006 =	135,440	
Area F - West Howe Sound											234,017	- 40,126 =	193,891	
Member Municipalities														
District of Sechelt											600,180	- 3,200 =	596,980	
Town of Gibsons											242,769	- 1,391 =	241,378	
shíshálh Nation Government District											28,730	- =	28,730	
Net Taxes Levied	34,917	37,027	28,029	35,797	38,438	2,641	7.38%	100.00%						
Limit by law											2,086,746	- 38,438 - 162,103 =	1,886,205	

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

	2019	2020	2021	2022	2023
Residential [01]	2.35	2.53	1.77	1.77	1.71
Utilities [02]	8.21	8.84	6.19	6.19	6.00
Major Industry [04]	7.98	8.59	6.01	6.01	5.83
Light Industry [05]	7.98	8.59	6.01	6.01	5.83
Business and Other [06]	5.75	6.19	4.33	4.33	4.20
Managed Forest Land [07]	7.04	7.58	5.30	5.31	5.14
Rec/Non Profit [08]	2.35	2.53	1.77	1.77	1.71
Farm [09]	2.35	2.53	1.77	1.77	1.71

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

Grants in Aid - Area D
127

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	35,796	35,797	38,438	39,540	39,561	39,584	39,606
Investment Income	30	-	-	-	-	-	-
Total Revenues	35,826	35,797	38,438	39,540	39,561	39,584	39,606

Expenses

Administration	2,196	2,197	2,430	2,430	2,430	2,430	2,430
Wages and Benefits	491	822	849	870	891	914	936
Operating	34,027	35,778	37,240	36,240	36,240	36,240	36,240
Total Expenses	36,714	38,797	40,519	39,540	39,561	39,584	39,606

Other

Transfer to/(from) Reserves	30	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	(3,000)	(3,000)	(2,081)	-	-	-	-
Total Other	(2,970)	(3,000)	(2,081)	-	-	-	-

Grants in Aid - Area D (Surplus)/Deficit:	(2,082)	-	-	-	-	-	-
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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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour											330,844	- 45,450 =	285,394	
Area B - Halfmoon Bay											259,157	- 34,830 =	224,327	
Area D - Roberts Creek											219,603	- 39,539 =	180,064	
Area E - Elphinstone	12,230	25,607	26,508	27,934	28,666	732	2.62%	100.00%	171,446	- 28,666	- 7,340	= 135,440		
Area F - West Howe Sound											234,017	- 40,126 =	193,891	
Member Municipalities														
District of Sechelt											600,180	- 3,200 =	596,980	
Town of Gibsons											242,769	- 1,391 =	241,378	
shíshálh Nation Government District											28,730	- =	28,730	
Net Taxes Levied	12,230	25,607	26,508	27,934	28,666	732	2.62%	100.00%						
Limit by law											2,086,746	- 28,666	- 171,875 = 1,886,205	

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

	2019	2020	2021	2022	2023
Residential [01]	1.07	2.26	2.21	1.80	1.65
Utilities [02]	3.74	7.91	7.75	6.29	5.76
Major Industry [04]	-	-	-	-	-
Light Industry [05]	3.63	7.68	7.53	6.11	5.60
Business and Other [06]	2.62	5.54	5.43	4.40	4.03
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.07	2.26	2.21	1.80	1.65

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

Grants In Aid - Area E
128

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

27,936

27,934

28,666

28,687

28,708

28,731

28,753

Total Revenues
27,936
27,934
28,666
28,687
28,708
28,731
28,753
Expenses

Administration

1,752

1,747

1,978

1,978

1,978

1,978

1,978

Wages and Benefits

491

822

849

870

891

914

936

Operating

25,364

28,977

29,783

25,839

25,839

25,839

25,839

Total Expenses
27,607
31,546
32,610
28,687
28,708
28,731
28,753
Other

Prior Year (Surplus)/Deficit

(3,612)

(3,612)

(3,944)

-

-

-

-

Total Other
(3,612)
(3,612)
(3,944)
-
-
-
-
Grants In Aid - Area E (Surplus)/Deficit:
(3,941)
-
-
-
-
-
-

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	2019	2020	2021	2022	2023	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour									330,844	- 45,450 =	285,394			
Area B - Halfmoon Bay									259,157	- 34,830 =	224,327			
Area D - Roberts Creek									219,603	- 39,539 =	180,064			
Area E - Elphinstone									171,446	- 36,006 =	135,440			
Area F - West Howe Sound	25,086	25,570	26,597	23,616	28,383	4,767	20.19%	100.00%	234,017	- 28,383	- 11,743	=	193,891	
Member Municipalities														
District of Sechelt									600,180	- 3,200 =	596,980			
Town of Gibsons									242,769	- 1,391 =	241,378			
shíshálh Nation Government District									28,730	- =	28,730			
Net Taxes Levied	25,086	25,570	26,597	23,616	28,383	4,767	20.19%	100.00%						
Limit by law									2,086,746	- 28,383	- 172,158	=	1,886,205	

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

	2019	2020	2021	2022	2023
Residential [01]	1.30	1.32	1.27	.91	1.02
Utilities [02]	4.54	4.60	4.43	3.18	3.57
Major Industry [04]	4.41	4.47	4.30	3.09	3.46
Light Industry [05]	4.41	4.47	4.30	3.09	3.46
Business and Other [06]	3.18	3.22	3.10	2.23	2.50
Managed Forest Land [07]	3.89	3.95	3.80	2.73	3.06
Rec/Non Profit [08]	1.30	1.32	1.27	.91	1.02
Farm [09]	1.30	1.32	1.27	.91	1.02

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

Grants In Aid - Area F
129

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	23,616	23,616	28,383	28,404	28,425	28,448	28,470
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Total Revenues	23,616	23,616	28,383	28,404	28,425	28,448	28,470
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Expenses

Administration	1,536	1,534	2,063	2,063	2,063	2,063	2,063
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Wages and Benefits	491	822	849	870	891	914	936
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Operating	25,223	30,205	30,783	25,471	25,471	25,471	25,471
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Total Expenses	27,250	32,561	33,695	28,404	28,425	28,448	28,470
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Other

Prior Year (Surplus)/Deficit	(8,944)	(8,945)	(5,312)	-	-	-	-
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Total Other	(8,944)	(8,945)	(5,312)	-	-	-	-
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Grants In Aid - Area F (Surplus)/Deficit:	(5,310)	-	-	-	-	-	-
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130 Electoral Area Services - UBCM/AVICC



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Electoral Area Services

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	17,851	18,233	18,204	30,535	46,941	16,406	53.73%	26.21%
Area B - Halfmoon Bay	17,215	16,557	16,319	25,566	40,085	14,519	56.79%	22.38%
Area D - Roberts Creek	12,443	12,354	12,774	19,312	30,496	11,184	57.91%	17.03%
Area E - Elphinstone	9,572	9,553	9,641	14,837	23,691	8,854	59.68%	13.23%
Area F - West Howe Sound	16,161	16,391	16,929	24,803	37,896	13,093	52.79%	21.16%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	73,242	73,089	73,866	115,053	179,109	64,056	55.68%	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	.84	.84	.81	.95	1.36
Utilities [02]	2.93	2.95	2.82	3.34	4.76
Major Industry [04]	2.84	2.87	2.74	3.24	4.62
Light Industry [05]	2.84	2.87	2.74	3.24	4.62
Business and Other [06]	2.05	2.07	1.97	2.34	3.33
Managed Forest Land [07]	2.51	2.53	2.42	2.86	4.08
Rec/Non Profit [08]	.84	.84	.81	.95	1.36
Farm [09]	.84	.84	.81	.95	1.36

Electoral Area Services - UBCM/AVICC
130

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

115,056

115,053

179,109

180,463

181,850

183,273

184,730

Total Revenues
115,056
115,053
179,109
180,463
181,850
183,273
184,730
Expenses

Administration

5,016

5,010

8,561

8,561

8,561

8,561

8,561

Wages and Benefits

80,457

74,777

135,282

136,636

138,023

139,446

140,903

Operating

30,897

35,266

35,266

35,266

35,266

35,266

35,266

Total Expenses
116,370
115,053
179,109
180,463
181,850
183,273
184,730
Other

Transfer to/(from) Reserves

(1,311)

-

-

-

-

-

-

Total Other
(1,311)
-
-
-
-
-
-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:
3
-
-
-
-
-
-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	3,412	(12,473)	3,450		3,669	3,669	26.21%
Area B - Halfmoon Bay	3,291	(11,327)	3,093		3,133	3,133	22.38%
Area D - Roberts Creek	2,378	(8,452)	2,421		2,384	2,384	17.03%
Area E - Elphinstone	1,830	(6,535)	1,827		1,852	1,852	13.23%
Area F - West Howe Sound	3,089	(11,213)	3,209		2,962	2,962	21.16%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	14,000	(50,000)	14,000		14,000	14,000	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	.16	(.58)	.15	-	.11
Utilities [02]	.56	(2.02)	.53	-	.37
Major Industry [04]	.54	(1.96)	.52	-	.36
Light Industry [05]	.54	(1.96)	.52	-	.36
Business and Other [06]	.39	(1.41)	.37	-	.26
Managed Forest Land [07]	.48	(1.73)	.46	-	.32
Rec/Non Profit [08]	.16	(.58)	.15	-	.11
Farm [09]	.16	(.58)	.15	-	.11

135 Corporate Sustainability Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Corporate Sustainability Services

135

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Investment Income	1,098	-	-	-	-	-	-
Internal Recoveries	51,108	51,113	55,809	56,945	58,108	59,302	60,525
Total Revenues	52,206	51,113	55,809	56,945	58,108	59,302	60,525

Expenses

Wages and Benefits	41,442	40,733	45,429	46,565	47,728	48,922	50,145
Operating	3,977	25,380	25,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	-	2,869	2,869	2,869	2,869	2,869	2,869
Total Expenses	45,419	68,982	73,678	59,814	60,977	62,171	63,394

Other

Transfer to/(from) Reserves	6,791	(15,000)	(15,000)	-	-	-	-
Unfunded Amortization	-	(2,869)	(2,869)	(2,869)	(2,869)	(2,869)	(2,869)
Total Other	6,791	(17,869)	(17,869)	(2,869)	(2,869)	(2,869)	(2,869)

Corporate Sustainability Services (Surplus)/Deficit:

4

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	1,910	3,006	14,233	27,097	24,868	(2,229) (8.23%)	15.04%
Area B - Halfmoon Bay	1,842	2,730	12,759	22,688	21,236	(1,452) (6.40%)	12.84%
Area D - Roberts Creek	1,332	2,037	9,987	17,138	16,156	(982) (5.73%)	9.77%
Area E - Elphinstone	1,024	1,575	7,538	13,167	12,551	(616) (4.68%)	7.59%
Area F - West Howe Sound	1,730	2,702	13,236	22,010	20,077	(1,933) (8.78%)	12.14%
Member Municipalities							
District of Sechelt	3,785	5,639	26,593	47,740	46,983	(757) (1.59%)	28.41%
Town of Gibsons	1,725	2,646	12,325	21,040	20,421	(619) (2.94%)	12.35%
shíshálh Nation Government District	277	437	2,051	3,422	3,079	(343) (10.02%)	1.86%
Net Taxes Levied	13,624	20,771	98,723	174,302	165,370	(8,932) (5.12%)	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	.09	.14	.63	.85	.72
Utilities [02]	.31	.49	2.20	2.96	2.52
Major Industry [04]	.30	.47	2.14	2.88	2.45
Light Industry [05]	.30	.47	2.14	2.88	2.45
Business and Other [06]	.22	.34	1.54	2.07	1.77
Managed Forest Land [07]	.27	.42	1.89	2.54	2.16
Rec/Non Profit [08]	.09	.14	.63	.85	.72
Farm [09]	.09	.14	.63	.85	.72

Regional Sustainability Services

136

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	174,303	174,302	165,370	168,755	172,226	175,784	179,429
Government Transfers	-	-	510,000	-	-	-	-
Investment Income	466	-	-	-	-	-	-
Total Revenues	174,769	174,302	675,370	168,755	172,226	175,784	179,429

Expenses

Administration	8,388	8,383	17,294	17,294	17,294	17,294	17,294
Wages and Benefits	123,225	113,284	135,441	138,826	142,297	145,855	149,500
Operating	55,485	112,635	559,325	20,135	12,635	12,635	12,635
Total Expenses	187,098	234,302	712,060	176,255	172,226	175,784	179,429

Other

Transfer to/(from) Reserves	(12,326)	(60,000)	(29,190)	-	-	-	-
Transfer to/(from) Appropriated Surplus	-	-	(7,500)	(7,500)	-	-	-
Total Other	(12,326)	(60,000)	(36,690)	(7,500)	-	-	-

Regional Sustainability Services (Surplus)/Deficit:	3	-	-	-	-	-	-
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140 Member Municipality Debt

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



Taxation Impact

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

Member Municipality Debt		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
140								
Revenues								
	Member Municipality Debt	1,734,196	1,734,207	1,392,768	1,371,740	993,201	618,648	613,160
	Total Revenues	1,734,196	1,734,207	1,392,768	1,371,740	993,201	618,648	613,160
Expenses								
	Debt Charges Member Municipalities	1,734,196	1,734,207	1,392,768	1,371,740	993,201	618,648	613,160
	Debt Charges - Interest	-	-	-	-	-	-	-
	Total Expenses	1,734,196	1,734,207	1,392,768	1,371,740	993,201	618,648	613,160
Member Municipality Debt (Surplus)/Deficit:		-	-	-	-	-	-	-



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		644	5,394		(6,514)	(6,514)	15.04%
Area B - Halfmoon Bay		585	4,836		(5,563)	(5,563)	12.84%
Area D - Roberts Creek		436	3,785		(4,232)	(4,232)	9.77%
Area E - Elphinstone		337	2,857		(3,288)	(3,288)	7.59%
Area F - West Howe Sound		579	5,017		(5,259)	(5,259)	12.14%
Member Municipalities							
District of Sechelt		1,208	10,079		(12,307)	(12,307)	28.41%
Town of Gibsons		567	4,671		(5,350)	(5,350)	12.35%
shíshálh Nation Government District		93	777		(806)	(806)	1.86%
Net Taxes Levied		4,448	37,417		(43,320)	(43,320)	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	-	.03	.24	-	(.19)
Utilities [02]	-	.10	.84	-	(.66)
Major Industry [04]	-	.10	.81	-	(.64)
Light Industry [05]	-	.10	.81	-	(.64)
Business and Other [06]	-	.07	.58	-	(.46)
Managed Forest Land [07]	-	.09	.72	-	(.57)
Rec/Non Profit [08]	-	.03	.24	-	(.19)
Farm [09]	-	.03	.24	-	(.19)

Feasibility Studies - Regional
150

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	-	-	(43,320)	4,600	4,600	4,600	4,600
Government Transfers	-	53,183	-	-	-	-	-
Other Revenue	53,182	-	-	-	-	-	-
Total Revenues	53,182	53,183	(43,320)	4,600	4,600	4,600	4,600

Expenses

Administration	-	-	4,600	4,600	4,600	4,600	4,600
Wages and Benefits	20,312	29,135	-	-	-	-	-
Operating	34,951	74,048	-	-	-	-	-
Total Expenses	55,263	103,183	4,600	4,600	4,600	4,600	4,600

Other

Transfer to/(from) Appropriated Surplus	(2,080)	(50,000)	(47,920)	-	-	-	-
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
Total Other	(2,080)	(50,000)	(47,920)	-	-	-	-

Feasibility Studies - Regional (Surplus)/Deficit:
1
-
-
-
-
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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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	47,856	49,885	69,887	90,069	118,047	27,978	31.06%	25.38%
Area B - Halfmoon Bay	46,153	45,300	62,651	75,412	100,804	25,392	33.67%	21.68%
Area D - Roberts Creek	33,357	33,801	49,040	56,964	76,689	19,725	34.63%	16.49%
Area E - Elphinstone	25,662	26,137	37,014	43,766	59,577	15,811	36.13%	12.81%
Area F - West Howe Sound	43,326	44,844	64,993	73,161	95,301	22,140	30.26%	20.49%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	6,930	7,245	10,071	11,376	14,614	3,238	28.46%	3.14%
Net Taxes Levied	203,284	207,211	293,655	350,748	465,032	114,284	32.58%	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	2.24	2.31	3.09	2.81	3.42
Utilities [02]	7.85	8.07	10.82	9.85	11.97
Major Industry [04]	7.62	7.84	10.51	9.57	11.63
Light Industry [05]	7.62	7.84	10.51	9.57	11.63
Business and Other [06]	5.49	5.65	7.58	6.89	8.38
Managed Forest Land [07]	6.73	6.92	9.28	8.44	10.26
Rec/Non Profit [08]	2.24	2.31	3.09	2.81	3.42
Farm [09]	2.24	2.31	3.09	2.81	3.42

Bylaw Enforcement

200

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	350,748	350,748	465,032	508,562	518,400	528,482	538,815
User Fees & Service Charges	4,190	513	513	513	513	513	513
Investment Income	1,896	-	-	-	-	-	-
Total Revenues	356,834	351,261	465,545	509,075	518,913	528,995	539,328

Expenses

Administration	53,616	53,618	62,121	62,121	62,121	62,121	62,121
Wages and Benefits	241,708	277,789	349,913	393,443	403,281	413,363	423,696
Operating	48,655	20,128	54,011	54,011	54,011	54,011	54,011
Amortization of Tangible Capital Assets	2,148	5,673	5,673	5,673	5,673	5,673	5,673
Total Expenses	346,127	357,208	471,718	515,248	525,086	535,168	545,501

Other

Capital Expenditures (Excluding Wages)	38,631	50,000	-	-	-	-	-
Transfer to/(from) Reserves	(26,661)	(50,274)	-	-	-	-	-
Transfer to/(from) Other Funds	883	-	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	(2,148)	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)
Total Other	10,705	(5,947)	(6,173)	(6,173)	(6,173)	(6,173)	(6,173)

Bylaw Enforcement (Surplus)/Deficit:

(2)

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Capital Project Summary

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200		2022	2022	2023	2024	2025	2026	2027
CP1250	Bylaw Enforcement Vehicle	38,631	50,004	-	-	-	-	-
Capital Projects Total:		38,631	50,004					

204 Halfmoon Bay Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	150						100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	150						100.00%
Limit by law	32,746	32,746	33,955	46,811	51,831		

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

	2019	2020	2021	2022	2023
Residential [01]	.01	-	-	-	-
Utilities [02]	.03	-	-	-	-
Major Industry [04]	.02	-	-	-	-
Light Industry [05]	.02	-	-	-	-
Business and Other [06]	.02	-	-	-	-
Managed Forest Land [07]	.02	-	-	-	-
Rec/Non Profit [08]	.01	-	-	-	-
Farm [09]	.01	-	-	-	-

Halfmoon Bay Smoke Control

204

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

- - - - - - -

User Fees & Service Charges

- - - - - - -

Investment Income

6 - - - - - -

Total Revenues

6 - - - - - -

Expenses

Administration

144 143 152 152 152 152 152

Wages and Benefits

86 942 972 996 1,021 1,046 1,073

Operating

63 - - - - - -

Total Expenses

293 1,085 1,124 1,148 1,173 1,198 1,225

Other

Transfer to/(from) Reserves

(282) (1,085) (1,124) (1,148) (1,173) (1,198) (1,225)

Total Other

(282) (1,085) (1,124) (1,148) (1,173) (1,198) (1,225)

Halfmoon Bay Smoke Control (Surplus)/Deficit:

5 - - - - - -

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	149						100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	149						100.00%
Limit by law	28,393	28,393	30,828	39,675	43,921		

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

	2019	2020	2021	2022	2023
Residential [01]	.01	-	-	-	-
Utilities [02]	.04	-	-	-	-
Major Industry [04]	.03	-	-	-	-
Light Industry [05]	.03	-	-	-	-
Business and Other [06]	.02	-	-	-	-
Managed Forest Land [07]	.03	-	-	-	-
Rec/Non Profit [08]	.01	-	-	-	-
Farm [09]	.01	-	-	-	-

Roberts Creek Smoke Control

206

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	-	-	-	-	-	-	-
Investment Income	104	-	-	-	-	-	-
Total Revenues	104	-	-	-	-	-	-

Expenses

Administration	144	142	151	151	151	151	151
Wages and Benefits	-	942	972	996	1,021	1,046	1,073
Total Expenses	144	1,084	1,123	1,147	1,172	1,197	1,224

Other

Transfer to/(from) Reserves	(34)	(1,084)	(1,123)	(1,147)	(1,172)	(1,197)	(1,224)
Total Other	(34)	(1,084)	(1,123)	(1,147)	(1,172)	(1,197)	(1,224)

Roberts Creek Smoke Control (Surplus)/Deficit:	6	-	-	-	-	-	-
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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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	297,099	321,227	400,339	446,526	451,654	5,128	1.15%	30.07%
Area F - West Howe Sound	201,836	215,390	279,211	312,934	314,164	1,230	0.39%	20.92%
Member Municipalities								
District of Sechelt								
Town of Gibsons	500,339	539,867	654,814	713,779	736,257	22,478	3.15%	49.02%
shíshálh Nation Government District								
Net Taxes Levied	999,275	1,076,484	1,334,364	1,473,239	1,502,075	28,836	1.96%	100.00%
Limit by law	2,005,149	1,970,558	2,078,229	2,701,357	3,034,204			

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

	2019	2020	2021	2022	2023
Residential [01]	25.96	28.36	33.46	28.72	25.98
Utilities [02]	90.87	99.25	117.11	100.52	90.93
Major Industry [04]	-	-	-	-	-
Light Industry [05]	88.28	96.41	113.76	97.65	88.33
Business and Other [06]	63.61	69.47	81.98	70.37	63.65
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	25.96	28.36	33.46	28.72	25.98
Farm [09]	25.96	28.35	33.45	28.72	25.98

Capital Project Summary

Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1124	Fire Department Records Management Software	-	2,496	-	-	-	-	-
CP1251	GVFD-Emergency Generator	-	150,000	150,000	-	-	-	-
CP1252	GVFD- Hazourous Material Response Trailer	28,861	24,996	-	-	-	-	-
CP1253	GVFD- Rescue Truck Upgrade	-	99,996	-	-	-	-	-
CP1331	Fire Truck Replacement	-	585,000	585,000	-	-	-	-
CP1332	Capital Renewal (GDVFD)	27,908	258,648	244,980	-	-	-	-
Capital Projects Total:		56,769	1,121,136	979,980				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	458,700	509,053	618,146	707,786	788,256	80,470	11.37%	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	458,700	509,053	618,146	707,786	788,256	80,470	11.37%	100.00%
Limit by law	2,095,979	2,095,979	2,281,049	2,941,206	3,253,577			

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

	2019	2020	2021	2022	2023
Residential [01]	31.95	36.08	40.29	35.82	36.02
Utilities [02]	111.83	126.27	141.02	125.36	126.09
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	78.28	88.39	98.71	87.75	88.26
Managed Forest Land [07]	95.86	108.23	120.87	107.45	108.07
Rec/Non Profit [08]	31.95	36.08	40.29	35.82	36.02
Farm [09]	31.95	36.07	40.29	35.82	36.02

Roberts Creek Fire Protection
212

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	707,784	707,786	788,256	794,840	801,585	808,502	805,257
Government Transfers	-	-	30,000	-	-	-	-
Investment Income	4,216	-	-	-	-	-	-
Other Revenue	3,000	-	-	-	-	-	-
Total Revenues	715,000	707,786	818,256	794,840	801,585	808,502	805,257

Expenses

Administration	69,024	69,024	80,589	80,589	80,589	80,589	80,589
Wages and Benefits	222,682	244,964	264,363	270,946	277,692	284,608	291,696
Operating	230,595	245,337	275,528	215,528	215,528	215,528	215,528
Debt Charges - Interest	3,653	1,349	7,148	5,643	4,001	2,294	293
Amortization of Tangible Capital Assets	100,040	70,700	70,700	70,700	70,700	70,700	70,700
Total Expenses	625,994	631,374	698,328	643,406	648,510	653,719	658,806

Other

Capital Expenditures (Excluding Wages)	430,374	458,073	26,142	157,500	265,900	19,500	-
Proceeds from Long Term Debt	(183,977)	-	-	-	-	-	-
Debt Principal Repayment	24,806	25,041	30,628	32,134	33,775	35,483	27,151
Transfer to/(from) Reserves	(260,540)	(336,002)	133,858	32,500	(75,900)	170,500	190,000
Transfer to/(from) Appropriated Surplus	2,400	-	-	-	-	-	-
Transfer to/(from) Other Funds	175,977	-	-	-	-	-	-
Unfunded Amortization	(100,040)	(70,700)	(70,700)	(70,700)	(70,700)	(70,700)	(70,700)
Total Other	89,000	76,412	119,928	151,434	153,075	154,783	146,451

Roberts Creek Fire Protection (Surplus)/Deficit:

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Capital Project Summary

Roberts Creek Fire Protection

212

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2022	2022	2023	2024	2025	2026	2027
CP1127 Fire Department Records Management Software	-	2,496	-	-	-	-	-
CP1198 Engine #1 Replacement	318,572	325,632	-	-	-	-	-
CP1264 Training Structure	111,803	121,440	9,648	-	-	-	-
CP1333 Capital Renewal (RCVFD)	-	8,496	16,500	-	-	-	-
Capital Projects Total:	430,375	458,064	26,148				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	425,139	487,974	670,730	981,823	825,448	(156,375)	(15.93%) 100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	425,139	487,974	670,730	981,823	825,448	(156,375)	(15.93%) 100.00%
Limit by law	1,052,074	1,052,074	1,091,970	1,558,093	1,730,846		

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

	2019	2020	2021	2022	2023
Residential [01]	28.69	35.36	46.94	48.34	36.58
Utilities [02]	100.42	123.77	164.28	169.18	128.04
Major Industry [04]	-	-	-	-	-
Light Industry [05]	97.55	120.23	159.59	164.34	124.38
Business and Other [06]	70.29	86.64	115.00	118.42	89.63
Managed Forest Land [07]	86.07	106.09	140.82	145.01	109.75
Rec/Non Profit [08]	28.69	35.36	46.94	48.34	36.58
Farm [09]	28.65	35.31	46.87	48.29	36.55

Halfmoon Bay Fire Protection

216

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	981,820	981,823	825,448	851,221	858,464	865,888	867,428
Government Transfers	-	-	30,000	-	-	-	-
User Fees & Service Charges	200	-	-	-	-	-	-
Investment Income	4,220	-	-	-	-	1,747	3,550
Other Revenue	48,912	-	-	-	-	-	-
Total Revenues	1,035,152	981,823	855,448	851,221	858,464	867,635	870,978

Expenses

Administration	56,952	56,955	60,626	60,626	60,626	60,626	60,626
Wages and Benefits	224,205	267,255	283,817	290,881	298,124	305,548	313,156
Operating	289,804	500,991	497,949	217,949	217,949	217,949	217,949
Debt Charges - Interest	3,190	1,549	14,595	20,735	37,118	33,309	29,067
Amortization of Tangible Capital Assets	67,932	47,299	47,299	47,299	47,299	47,299	47,299
Total Expenses	642,083	874,049	904,286	637,490	661,116	664,731	668,097

Other

Other - Undefined	(6,029)	-	-	-	-	-	-
Capital Expenditures (Excluding Wages)	543,418	978,548	922,071	31,900	17,300	131,700	869,400
Proceeds from Long Term Debt	(170,621)	(375,900)	(799,100)	-	-	-	-
Debt Principal Repayment	20,182	28,473	58,490	71,714	129,121	134,677	134,654
Transfer to/(from) Reserves	118,977	(476,048)	(233,948)	157,416	98,226	(16,174)	(753,874)
Transfer to/(from) Appropriated Surplus	6,029	-	-	-	-	-	-
Transfer to/(from) Other Funds	(56,977)	-	50,948	-	-	-	-
Unfunded Amortization	(67,932)	(47,299)	(47,299)	(47,299)	(47,299)	(47,299)	(47,299)
Total Other	387,047	107,774	(48,838)	213,731	197,348	202,904	202,881

Halfmoon Bay Fire Protection (Surplus)/Deficit:	(6,022)	-	-	-	-	-	-
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Capital Project Summary

Halfmoon Bay Fire Protection

216

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1129	Fire Department Records Management Software	-	2,496	-	-	-	-	-
CP1200	Tanker (Tender) Replacement	470,948	500,004	-	-	-	-	-
CP1334	Self-Contained Breathing Apparatus (HBVFD)	56,977	224,304	167,328	-	-	-	-
CP1335	Capital Renewal (HBVFD)	15,493	251,748	131,544	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	-	-	623,196	-	-	-	-
Capital Projects Total:		543,418	978,552	922,068				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	109,794	125,833	165,134	224,320	222,712	(1,608)	(0.72%) 100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	109,794	125,833	165,134	224,320	222,712	(1,608)	(0.72%) 100.00%
Limit by law	159,098	159,098	165,134	385,033	402,371		

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

	2019	2020	2021	2022	2023
Residential [01]	58.92	66.25	84.04	78.31	74.05
Utilities [02]	206.23	231.89	294.13	274.09	259.17
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	144.36	162.32	205.89	191.86	181.42
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	58.92	66.25	84.04	78.31	74.05
Farm [09]	-	-	-	-	-

Egmont Fire Protection

218

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	224,316	224,320	222,712	230,254	237,863	265,994	282,795
Government Transfers	-	-	30,000	-	-	-	-
Investment Income	5,171	2,690	2,932	3,184	3,445	3,717	-
Gain on Disposal of Tangible Assets	150	-	-	-	-	-	-
Other Revenue	8,600	11,500	-	-	-	-	-
Total Revenues	238,237	238,510	255,644	233,438	241,308	269,711	282,795

Expenses

Administration	14,172	14,176	22,266	22,266	22,266	22,266	22,266
Wages and Benefits	65,635	114,962	102,157	104,699	107,308	109,978	112,718
Operating	56,817	81,943	110,050	80,050	80,050	80,050	80,050
Debt Charges - Interest	4,884	4,880	4,880	4,880	4,880	6,173	4,901
Amortization of Tangible Capital Assets	14,490	19,820	19,820	19,820	19,820	19,820	19,820
Total Expenses	155,998	235,781	259,173	231,715	234,324	238,287	239,755

Other

Capital Expenditures (Excluding Wages)	-	14,000	-	-	-	239,300	107,500
Proceeds from Sale of TCA	(150)	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	(164,300)	-
Debt Principal Repayment	6,048	6,049	6,291	6,543	6,804	26,244	32,860
Transfer to/(from) Reserves	82,654	2,500	10,000	15,000	20,000	(50,000)	(77,500)
Transfer to/(from) Other Funds	8,036	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	150	-	-	-	-	-	-
Deficit Required Revenue	-	-	-	-	-	-	-
Unfunded Amortization	(14,490)	(19,820)	(19,820)	(19,820)	(19,820)	(19,820)	(19,820)
Total Other	82,248	2,729	(3,529)	1,723	6,984	31,424	43,040

Egmont Fire Protection (Surplus)/Deficit:

9

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Capital Project Summary

Egmont Fire Protection

218

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1131	Fire Department Records Management Software	-	2,496	-	-	-	-	-
CP1298	Egmont Fire Truck Donation-2007 Dodge Crew Cab	-	11,496	-	-	-	-	-

Capital Projects Total:

13,992

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
						\$ %	
Electoral Areas							
Area A - Egmont/Pender Harbour	56,511	60,891	58,389	69,617	64,608	(5,009) (7.20%)	15.04%
Area B - Halfmoon Bay	54,499	55,295	52,343	58,289	55,171	(3,118) (5.35%)	12.84%
Area D - Roberts Creek	39,390	41,259	40,971	44,029	41,973	(2,056) (4.67%)	9.77%
Area E - Elphinstone	30,303	31,904	30,924	33,828	32,607	(1,221) (3.61%)	7.59%
Area F - West Howe Sound	51,161	54,739	54,300	56,548	52,159	(4,389) (7.76%)	12.14%
Member Municipalities							
District of Sechelt	111,953	114,239	109,097	122,651	122,061	(590) (0.48%)	28.41%
Town of Gibsons	51,017	53,600	50,563	54,056	53,055	(1,001) (1.85%)	12.35%
shíshálh Nation Government District	8,183	8,843	8,414	8,793	7,998	(795) (9.04%)	1.86%
Net Taxes Levied	403,017	420,770	405,002	447,811	429,633	(18,178) (4.06%)	100.00%
Limit by law	927,689	927,689	978,016	1,311,494	1,460,722		

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

	2019	2020	2021	2022	2023
Residential [01]	2.65	2.82	2.58	2.18	1.87
Utilities [02]	9.27	9.85	9.04	7.61	6.55
Major Industry [04]	9.00	9.57	8.78	7.40	6.37
Light Industry [05]	9.00	9.57	8.78	7.40	6.37
Business and Other [06]	6.49	6.90	6.33	5.33	4.59
Managed Forest Land [07]	7.94	8.45	7.75	6.53	5.62
Rec/Non Profit [08]	2.65	2.82	2.58	2.18	1.87
Farm [09]	2.65	2.82	2.58	2.17	1.87

Emergency Telephone - 911

220

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	447,816	447,811	429,633	430,211	430,803	431,410	432,033
User Fees & Service Charges	2,700	-	-	-	-	-	-
Investment Income	8,182	-	-	-	-	-	-
Other Revenue	15,000	-	5,400	5,400	5,400	5,400	5,400
Total Revenues	473,698	447,811	435,033	435,611	436,203	436,810	437,433

Expenses

Administration	32,952	32,956	38,500	38,500	38,500	38,500	38,500
Wages and Benefits	43,367	45,554	23,115	23,693	24,285	24,892	25,515
Operating	242,491	275,013	266,648	263,618	263,618	263,618	263,618
Amortization of Tangible Capital Assets	67,536	67,536	67,536	67,536	67,536	67,536	67,536
Total Expenses	386,346	421,059	395,799	393,347	393,939	394,546	395,169

Other

Capital Expenditures (Excluding Wages)	134,424	522,315	380,169	-	-	-	-
Transfer to/(from) Reserves	20,286	(428,027)	(273,399)	109,800	109,800	109,800	109,800
Transfer to/(from) Other Funds	168	-	-	-	-	-	-
Unfunded Amortization	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other	87,342	26,752	39,234	42,264	42,264	42,264	42,264

Emergency Telephone - 911 (Surplus)/Deficit:

(10)

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-

-

-

-

-

Capital Project Summary

Emergency Telephone - 911

220

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1006	Chapman Creek Radio Tower	16,011	262,248	246,240	-	-	-	-
CP1007	Gibsons Radio Tower	38,878	46,596	-	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	26,700	88,692	61,992	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	52,835	128,028	71,940	-	-	-	-
Capital Projects Total:		134,424	525,564	380,172				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	28,896	36,767	45,511	62,206	71,595	9,389	15.09%	15.04%
Area B - Halfmoon Bay	27,867	33,388	40,799	52,083	61,137	9,054	17.38%	12.84%
Area D - Roberts Creek	20,141	24,913	31,935	39,342	46,512	7,170	18.22%	9.77%
Area E - Elphinstone	15,495	19,264	24,104	30,227	36,133	5,906	19.54%	7.59%
Area F - West Howe Sound	26,160	33,052	42,324	50,528	57,800	7,272	14.39%	12.14%
Member Municipalities								
District of Sechelt	57,245	68,980	85,036	109,595	135,262	25,667	23.42%	28.41%
Town of Gibsons	26,086	32,365	39,412	48,301	58,793	10,492	21.72%	12.35%
shíshálh Nation Government District	4,184	5,340	6,558	7,857	8,863	1,006	12.80%	1.86%
Net Taxes Levied	206,076	254,069	315,679	400,140	476,096	75,956	18.98%	100.00%
Limit by law	1,325,270	1,325,270	1,397,166	1,873,563	2,086,746			

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

	2019	2020	2021	2022	2023
Residential [01]	1.35	1.70	2.01	1.94	2.07
Utilities [02]	4.74	5.95	7.05	6.80	7.26
Major Industry [04]	4.60	5.78	6.85	6.61	7.05
Light Industry [05]	4.60	5.78	6.85	6.61	7.05
Business and Other [06]	3.32	4.16	4.93	4.76	5.08
Managed Forest Land [07]	4.06	5.10	6.04	5.83	6.22
Rec/Non Profit [08]	1.35	1.70	2.01	1.94	2.07
Farm [09]	1.35	1.70	2.01	1.94	2.07

Sunshine Coast Emergency Planning

222

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	400,140	400,140	476,096	744,980	440,633	446,726	452,972
Government Transfers	71,346	493,142	183,649	-	-	-	-
Investment Income	934	-	-	-	-	-	-
Other Revenue	11,480	-	-	-	-	-	-
Total Revenues	483,900	893,282	659,745	744,980	440,633	446,726	452,972

Expenses

Administration	75,342	75,289	78,624	78,624	78,624	78,624	78,624
Wages and Benefits	240,418	185,754	230,144	548,028	243,681	249,774	256,020
Operating	137,138	605,474	356,356	93,328	93,328	93,328	93,328
Amortization of Tangible Capital Assets	9,204	6,833	6,833	6,833	6,833	6,833	6,833
Total Expenses	462,102	873,350	671,957	726,813	422,466	428,559	434,805

Other

Capital Expenditures (Excluding Wages)	10,360	-	-	-	-	-	-
Transfer to/(from) Reserves	(24,157)	(17,858)	(5,379)	25,000	25,000	25,000	25,000
Transfer to/(from) Other Funds	176	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	44,623	44,623	-	-	-	-	-
Unfunded Amortization	(9,204)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)
Total Other	21,798	19,932	(12,212)	18,167	18,167	18,167	18,167

Sunshine Coast Emergency Planning (Surplus)/Deficit: - - - - -

Capital Project Summary

Sunshine Coast Emergency Planning

222

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1300	CRI FireSmart Economic Recovery Fund- GDVFD Firehall Roof Replacement	-	50,004	-	-	-	-	-
CP1363	EOC Modernization Project-Capital	10,360	-	-	-	-	-	-
Capital Projects Total:		10,360	50,004					

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	12,231	13,592	14,542	15,490	16,330	840	5.42%	31.76%
Area D - Roberts Creek	8,840	10,142	11,383	11,700	12,424	724	6.19%	24.17%
Area E - Elphinstone	6,801	7,842	8,591	8,989	9,651	662	7.36%	18.77%
Area F - West Howe Sound	8,193	9,499	10,492	10,164	10,639	475	4.67%	20.69%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	1,836	2,174	2,338	2,337	2,367	30	1.28%	4.60%
Net Taxes Levied	37,901	43,249	47,346	48,680	51,411	2,731	5.61%	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

	2019	2020	2021	2022	2023
Residential [01]	.59	.69	.72	.58	.55
Utilities [02]	2.08	2.42	2.51	2.02	1.94
Major Industry [04]	2.02	2.35	2.44	1.97	1.88
Light Industry [05]	2.02	2.35	2.44	1.97	1.88
Business and Other [06]	1.46	1.70	1.76	1.42	1.36
Managed Forest Land [07]	1.78	2.08	2.15	1.73	1.66
Rec/Non Profit [08]	.59	.69	.72	.58	.55
Farm [09]	.59	.69	.72	.58	.55

Capital Project Summary

Animal Control	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290	2022	2022	2023	2024	2025	2026	2027
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

291 Keats Island Dog Control



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCR D Bylaw 1084 - Keats Island Dog Control

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

Requisitions	2019	2020	2021	2022	2023	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	235	197	267	256	275	19	7.42%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	235	197	267	256	275	19	7.42%
Limit by law	10,566	10,566	11,228	15,714	15,979		

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

	2019	2020	2021	2022	2023
Residential [01]	.16	.13	.17	.11	.12
Utilities [02]	.55	.45	.58	.40	.42
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	.39	.32	.41	.28	.29
Managed Forest Land [07]	.47	.39	.50	.34	.36
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.16	.13	.17	.11	.12

Keats Island Dog Control

291

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	252	256	275	2,631	2,667	2,704	2,742
User Fees & Service Charges	-	350	350	350	350	350	350
Total Revenues	252	606	625	2,981	3,017	3,054	3,092

Expenses

Administration	228	222	231	231	231	231	231
Wages and Benefits	-	1,370	1,414	1,450	1,486	1,523	1,561
Operating	-	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses	228	2,892	2,945	2,981	3,017	3,054	3,092

Other

Prior Year (Surplus)/Deficit	(2,285)	(2,286)	(2,320)	-	-	-	-
Total Other	(2,285)	(2,286)	(2,320)	-	-	-	-

Keats Island Dog Control (Surplus)/Deficit:	(2,309)	-	-	-	-	-	-
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310 Public Transit



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

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

Taxation Impact

Authority for Taxation: SCRD Bylaw 1073 - Public Transit

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.350/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	428,094	423,708	432,902	471,275	512,294	41,019	8.70%	15.11%
Area D - Roberts Creek	309,410	316,154	338,852	355,987	389,742	33,755	9.48%	11.50%
Area E - Elphinstone	238,032	244,468	255,756	273,505	302,777	29,272	10.70%	8.93%
Area F - West Howe Sound	401,873	419,448	449,083	457,204	484,328	27,124	5.93%	14.29%
Member Municipalities								
District of Sechelt	879,389	875,382	902,282	991,663	1,133,410	141,747	14.29%	33.44%
Town of Gibsons	400,736	410,718	418,183	437,054	492,649	55,595	12.72%	14.53%
shíshálh Nation Government District	64,277	67,763	69,589	71,091	74,270	3,179	4.47%	2.19%
Net Taxes Levied	2,721,812	2,757,641	2,866,647	3,057,778	3,389,470	331,692	10.85%	100.00%
Limit by law	3,921,720	3,921,720	4,138,439	5,480,658	6,145,657			

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

	2019	2020	2021	2022	2023
Residential [01]	20.80	21.57	21.37	17.59	17.38
Utilities [02]	72.78	75.51	74.79	61.55	60.84
Major Industry [04]	70.70	73.35	72.65	59.79	59.11
Light Industry [05]	70.70	73.35	72.65	59.79	59.11
Business and Other [06]	50.95	52.85	52.35	43.09	42.59
Managed Forest Land [07]	62.39	64.72	64.10	52.76	52.15
Rec/Non Profit [08]	20.80	21.57	21.37	17.59	17.38
Farm [09]	20.79	21.57	21.37	17.59	17.38

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
310								
CP1273	Security lighting improvements [310]	3,647	6,000	2,352	-	-	-	-
CP1305	Pressure Washer (Public Transit Portion)	-	5,256	5,256	-	-	-	-
CP1326	Security System & CCTV	-	3,252	3,252	-	-	-	-
CP1366	Transit Contributed Asset	33,593	-	-	-	-	-	-
Capital Projects Total:		37,240	14,508	10,860				

312 Fleet Maintenance



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
312								
CP1202	Loaner Vehicle	-	9,996	9,996	-	-	-	-
CP1274	Security lighting improvements [312]	3,647	6,000	2,352	-	-	-	-
CP1275	HVAC Maintenance Safety System	-	3,996	3,996	-	-	-	-
CP1306	Pressure Washer (Fleet Portion)	-	5,256	5,256	-	-	-	-
CP1307	Garage Hoist	-	162,000	162,000	-	-	-	-
CP1327	Security System & CCTV	-	-	3,252	-	-	-	-
Capital Projects Total:		3,647	187,248	186,852				

313 Building Maintenance Services

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

Source of Funding: Internal Recovery



Taxation Impact

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

Building Maintenance Services

313

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Investment Income	761	-	-	-	-	-	-
Internal Recoveries	378,753	395,388	414,807	410,929	419,857	429,004	438,382
Total Revenues	379,514	395,388	414,807	410,929	419,857	429,004	438,382

Expenses

Administration	11,448	11,445	14,494	14,494	14,494	14,494	14,494
Wages and Benefits	284,658	331,969	360,926	357,048	365,976	375,123	384,501
Operating	23,538	41,734	39,387	39,387	39,387	39,387	39,387
Debt Charges - Interest	85	209	-	-	-	-	-
Amortization of Tangible Capital Assets	-	7,019	7,019	7,019	7,019	7,019	7,019
Total Expenses	319,729	392,376	421,826	417,948	426,876	436,023	445,401

Other

Capital Expenditures (Excluding Wages)	-	25,000	-	-	-	-	-
Proceeds from Long Term Debt	-	(25,000)	-	-	-	-	-
Debt Principal Repayment	9,059	11,906	-	-	-	-	-
Transfer to/(from) Reserves	50,495	(1,875)	(1,059)	-	-	-	-
Transfer to/(from) Other Funds	239	-	1,059	-	-	-	-
Unfunded Amortization	-	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)
Total Other	59,793	3,012	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)

Building Maintenance Services (Surplus)/Deficit:

8

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-

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Capital Project Summary

Building Maintenance Services

313

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1219 Building Maintenance Vehicle

-

24,996

-

-

-

-

-

Capital Projects Total:

24,996

315 Mason Road Works Yard

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

Source of Funding: Internal Recovery



Taxation Impact

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

Mason Road Works Yard

315

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Government Transfers

6,814

-

12,935

-

-

-

-

Internal Recoveries

15,996

16,000

66,361

50,535

50,746

50,961

51,180

Total Revenues

22,810

16,000

79,296

50,535

50,746

50,961

51,180

Expenses

Wages and Benefits

-

20,001

30,964

10,535

10,746

10,961

11,180

Operating

26,192

(49,001)

67,705

40,000

40,000

40,000

40,000

Total Expenses

26,192

(29,000)

98,669

50,535

50,746

50,961

51,180

Other

Capital Expenditures (Excluding Wages)

-

45,000

45,000

-

-

-

-

Transfer to/(from) Other Funds

(7,981)

-

(59,770)

-

-

-

-

Prior Year (Surplus)/Deficit

-

-

(4,603)

-

-

-

-

Total Other

(7,981)

45,000

(19,373)

-

-

-

-

Mason Road Works Yard (Surplus)/Deficit:

(4,599)

-

-

-

-

-

-

Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
315								
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	-	45,000	45,000	-	-	-	-
Capital Projects Total:			45,000	45,000				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	8,995	9,553	8,925	12,828	11,245	(1,583) (12.34%)	26.21%
Area B - Halfmoon Bay	8,675	8,675	8,001	10,740	9,603	(1,137) (10.59%)	22.38%
Area D - Roberts Creek	6,270	6,473	6,263	8,113	7,306	(807) (9.95%)	17.03%
Area E - Elphinstone	4,824	5,005	4,727	6,233	5,675	(558) (8.95%)	13.23%
Area F - West Howe Sound	8,144	8,588	8,300	10,420	9,079	(1,341) (12.87%)	21.16%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	36,908	38,293	36,216	48,334	42,908	(5,426) (11.23%)	100.00%
Limit by law	1,939,546	1,939,546	2,064,908	2,777,499	3,037,669		

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

	2019	2020	2021	2022	2023
Residential [01]	.42	.44	.39	.40	.33
Utilities [02]	1.47	1.55	1.38	1.40	1.14
Major Industry [04]	1.43	1.50	1.34	1.36	1.11
Light Industry [05]	1.43	1.50	1.34	1.36	1.11
Business and Other [06]	1.03	1.08	.97	.98	.80
Managed Forest Land [07]	1.26	1.33	1.18	1.20	.98
Rec/Non Profit [08]	.42	.44	.39	.40	.33
Farm [09]	.42	.44	.39	.40	.33

322 Langdale Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1042 - Langdale Street Lighting

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2019	2020	2021	2022	2023	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	2,472	2,490	2,750	2,660	2,505	(155) (5.83%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,472	2,490	2,750	2,660	2,505	(155) (5.83%)	100.00%
Limit by law	8,292	8,292	9,033	11,993	13,678		

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

	2019	2020	2021	2022	2023
Residential [01]	2.77	3.00	3.04	2.22	1.83
Utilities [02]	9.69	10.49	10.64	7.75	6.40
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

324 Granthams Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 40 - Granthams Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	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	2,469	2,490	2,750	2,445	2,721	276	11.29% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,469	2,490	2,750	2,445	2,721	276	11.29% 100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	1.88	1.93	1.92	1.27	1.27
Utilities [02]	6.57	6.74	6.71	4.44	4.45
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Granthams Street Lighting**324**

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

2,448

2,445

2,721

2,638

2,576

2,576

2,576

Total Revenues

2,448

2,445

2,721

2,638

2,576

2,576

2,576

Expenses

Administration

168

163

175

175

175

175

175

Operating

2,545

2,648

2,648

2,463

2,401

2,401

2,401

Total Expenses

2,713

2,811

2,823

2,638

2,576

2,576

2,576

Other

Prior Year (Surplus)/Deficit

(366)

(366)

(102)

-

-

-

-

Total Other

(366)

(366)

(102)

-

-

-

-

Granthams Street Lighting (Surplus)/Deficit:

(101)

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	495	498	550	489	544	55	11.25% 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	495	498	550	489	544	55	11.25% 100.00%
Limit by law	10,749	10,749	11,654	15,822	17,984		

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

	2019	2020	2021	2022	2023
Residential [01]	.54	.55	.56	.36	.36
Utilities [02]	1.91	1.92	1.95	1.28	1.25
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.85	1.86	1.90	1.24	1.21
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting

326

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

492

489

544

528

516

516

516

Total Revenues

492

489

544

528

516

516

516

Expenses

Administration

36

33

35

35

35

35

35

Operating

507

530

530

493

481

481

481

Total Expenses

543

563

565

528

516

516

516

Other

Prior Year (Surplus)/Deficit

(74)

(74)

(21)

-

-

-

-

Total Other

(74)

(74)

(21)

-

-

-

-

Veterans Street Lighting (Surplus)/Deficit:

(23)

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	246	249	275	244	273	29	11.89%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	246	249	275	244	273	29	11.89%
						100.00%	

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	5.51	5.95	6.23	4.22	4.24
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Spruce Street Lighting

328

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions 240 244 273 265 259 259 259

Total Revenues 240 244 273 265 259 259 259

Expenses

Administration 12 16 18 18 18 18 18

Operating 255 266 266 247 241 241 241

Total Expenses 267 282 284 265 259 259 259

Other

Prior Year (Surplus)/Deficit (38) (38) (11) - - - -

Total Other (38) (38) (11) - - - -

Spruce Street Lighting (Surplus)/Deficit: (11) - - - - -

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	1,953	2,563	5,714	(535)	2,521	3,056 (571.21%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	1,953	2,563	5,714	(535)	2,521	3,056 (571.21%)	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	4.19	5.72	12.09	(.89)	3.79
Utilities [02]	14.67	20.04	42.30	(3.12)	13.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting**330**

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

(540)

(535)

2,521

2,143

2,087

2,087

2,087

Total Revenues

(540)

(535)

2,521

2,143

2,087

2,087

2,087

Expenses

Administration

336

334

143

143

143

143

143

Operating

2,378

2,167

2,167

2,000

1,944

1,944

1,944

Total Expenses

2,714

2,501

2,310

2,143

2,087

2,087

2,087

Other

Prior Year (Surplus)/Deficit

(3,036)

(3,036)

211

-

-

-

-

Total Other

(3,036)

(3,036)

211

-

-

-

-

Woodcreek Street Lighting (Surplus)/Deficit:

218

-

-

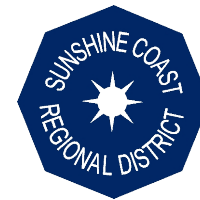
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332 Fircrest Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 283 - Fircrest Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	494	499	549	1,090	583	(507) (46.51%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	494	499	549	1,090	583	(507) (46.51%)	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	2.49	2.63	2.73	3.86	1.90
Utilities [02]	8.70	9.19	9.55	13.52	6.64
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Fircrest Street Lighting

332

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

1,092

1,090

583

1,167

1,155

1,155

1,155

Total Revenues

1,092

1,090

583

1,167

1,155

1,155

1,155

Expenses

Administration

36

33

74

74

74

74

74

Operating

507

1,130

1,130

1,093

1,081

1,081

1,081

Total Expenses

543

1,163

1,204

1,167

1,155

1,155

1,155

Other

Prior Year (Surplus)/Deficit

(73)

(73)

(621)

-

-

-

-

Total Other

(73)

(73)

(621)

-

-

-

-

Fircrest Street Lighting (Surplus)/Deficit:

(622)

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	246	249	276	243	273	30	12.35%	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	246	249	276	243	273	30	12.35%	100.00%
Limit by law	690	645	648	902	1,011			

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

	2019	2020	2021	2022	2023
Residential [01]	1.07	1.16	1.28	.81	.81
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	989	996	1,100	978	1,088	110	11.25%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	989	996	1,100	978	1,088	110	11.25%	100.00%
Limit by law	2,522	2,447	2,593	3,306	3,631			

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

	2019	2020	2021	2022	2023
Residential [01]	5.49	5.70	5.94	4.14	4.20
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

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	2019	2020	2021	2022	2023	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	227	268	231	261	365	104	39.85%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	227	268	231	261	365	104	39.85%	100.00%
Limit by law	949	949	1,037	1,446	1,591			

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

	2019	2020	2021	2022	2023
Residential [01]	2.88	3.39	2.67	2.17	2.75
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting

340

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

264

261

365

257

257

257

257

Total Revenues

264

261

365

257

257

257

257

Expenses

Administration

12

15

16

16

16

16

16

Operating

349

241

241

241

241

241

241

Total Expenses

361

256

257

257

257

257

257

Other

Prior Year (Surplus)/Deficit

5

5

108

-

-

-

-

Total Other

5

5

108

-

-

-

-

Burns Road Street Lighting (Surplus)/Deficit:

102

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	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	494	498	550	489	544	55	11.25% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	494	498	550	489	544	55	11.25% 100.00%
Limit by law	2,172	2,172	2,397	3,104	3,335		

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

	2019	2020	2021	2022	2023
Residential [01]	33.79	34.39	34.42	23.63	24.47
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Stewart Road Street Lighting

342

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions 492 489 544 528 516 516 516

Total Revenues 492 489 544 528 516 516 516

Expenses

Administration 36 33 35 35 35 35 35

Operating 507 530 530 493 481 481 481

Total Expenses 543 563 565 528 516 516 516

Other

Prior Year (Surplus)/Deficit (74) (74) (21) - - - -

Total Other (74) (74) (21) - - - -

Stewart Road Street Lighting (Surplus)/Deficit: (23) - - - - -

345 Ports Services



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1038 - Ports Services

Basis of Apportionment: Fixed Ratio

Limit on Taxation: \$0.150/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	118,764	164,541	159,029	165,670	170,427	4,757	2.87%	21.00%
Area D - Roberts Creek	96,142	133,200	128,738	134,114	137,964	3,850	2.87%	17.00%
Area E - Elphinstone	67,865	94,023	90,874	94,668	97,387	2,719	2.87%	12.00%
Area F - West Howe Sound	282,772	391,764	378,641	394,452	405,778	11,326	2.87%	50.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	565,544	783,528	757,282	788,903	811,555	22,652	2.87%	100.00%
Limit by law	856,560	856,560	916,812	1,205,008	1,326,336			

Capital Project Summary

Ports Services	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2022	2022	2023	2024	2025	2026	2027
345							
CP1156 Ports 5 Year Capital Renewal Plan	75	669,732	669,660	-	-	-	-
Capital Projects Total:	75	669,732	669,660				

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	2019	2020	2021	2022	2023	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	33,417	33,301	33,647	33,368	33,503	135	0.40%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	33,417	33,301	33,647	33,368	33,503	135	0.40%	100.00%
Limit by law	73,598	73,598	82,472	108,725	111,856			

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

	2019	2020	2021	2022	2023
Residential [01]	6.02	5.81	5.24	3.96	3.86
Utilities [02]	21.08	20.33	18.35	13.84	13.50
Major Industry [04]	-	-	-	-	-
Light Industry [05]	20.48	19.75	17.83	13.45	13.12
Business and Other [06]	14.76	14.23	12.85	9.69	9.45
Managed Forest Land [07]	18.07	17.42	15.73	11.87	11.58
Rec/Non Profit [08]	6.02	5.81	5.24	3.96	3.86
Farm [09]	6.02	5.81	5.24	3.96	3.86

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

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

Capital Project Summary

Regional Solid Waste

350

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1257	Power Supply System Replacement	-	197,220	264,228	-	-	-	-
CP1276	Generator Replacement	-	5,004	-	-	-	-	-
CP1277	Traffic Control Lights for PH Transfer Station	-	9,996	9,996	-	-	-	-
CP1278	Forklift-Sechelt Landfill	-	24,996	-	-	-	-	-
CP1279	Monitoring Well Installation	42,655	60,972	-	-	-	-	-
CP1280	Sechelt Landfill Stage H+ Closure	-	2,499,996	-	-	-	-	-
CP1296	Sechelt Landfill Remediation work	33,319	53,724	-	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	9,865	96,000	854,916	-	-	-	-
Capital Projects Total:		85,839	2,947,908	1,129,140				

355 Refuse Collection



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

Source of Funding: User Fees

Taxation Impact

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

Capital Project Summary

Refuse Collection	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2022	2022	2023	2024	2025	2026	2027
355							
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

365 North Pender Harbour Water Service



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

North Pender Harbour Water Service

365

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	266,340	266,681	294,007	294,007	294,007	294,007	294,007
User Fees & Service Charges	467,756	434,337	531,695	531,695	531,695	531,695	531,695
Investment Income	10,125	-	-	-	-	-	-
Internal Recoveries	2,117	-	-	-	-	-	-
Other Revenue	81	-	-	-	-	-	-
Total Revenues	746,419	701,018	825,702	825,702	825,702	825,702	825,702

Expenses

Administration	60,936	60,938	59,349	59,349	59,349	59,349	59,349
Wages and Benefits	216,719	258,676	308,785	317,681	325,619	333,762	342,107
Operating	178,416	262,887	445,354	126,313	126,313	126,313	126,313
Debt Charges - Interest	9,241	8,772	9,391	8,193	6,950	5,850	5,250
Amortization of Tangible Capital Assets	162,276	130,468	130,468	130,468	130,468	130,468	130,468
Total Expenses	627,588	721,741	953,347	642,004	648,699	655,742	663,487

Other

Capital Expenditures (Excluding Wages)	49,844	1,038,686	1,017,449	21,000	21,000	21,000	21,000
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	32,712	33,249	32,030	32,628	36,190	20,000	20,000
Transfer to/(from) Reserves	218,221	(52,190)	(157,656)	260,538	250,281	259,428	251,683
Transfer to/(from) Other Funds	(19,673)	(910,000)	(889,000)	-	-	-	-
Unfunded Amortization	(162,276)	(130,468)	(130,468)	(130,468)	(130,468)	(130,468)	(130,468)
Total Other	118,828	(20,723)	(127,645)	183,698	177,003	169,960	162,215

North Pender Harbour Water Service (Surplus)/Deficit:	(3)	-	-	-	-	-	-
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Capital Project Summary

North Pender Harbour Water Service

365

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1051	North Pender Water - Meter Installations (Base)	6,333	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	14,127	-	-	-	-	-	-
CP1166	Garden Bay UV Reactor	18,287	37,236	18,948	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	9,779	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	-	125,004	125,004	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	2,496	-	-	-	-
CP1284	Water metering: Leak Correlator [365]	1,317	2,004	-	-	-	-	-
CP1292	Neptune 360 Hardware [365]	-	948	-	-	-	-	-
CP1319	NPH Watermain Replacement	-	849,996	849,996	-	-	-	-
Capital Projects Total:		49,843	1,038,684	1,017,444	21,000	21,000	21,000	21,000

366 South Pender Harbour Water Service

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

South Pender Harbour Water Service

366

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	416,820	438,004	471,010	471,010	471,010	471,010	471,010
Government Transfers	13,945	40,674	-	-	-	-	-
User Fees & Service Charges	781,219	778,365	850,023	850,023	850,023	850,023	850,023
Investment Income	31,755	13,763	16,056	18,441	20,291	23,500	26,182
Other Revenue	11,214	-	-	-	-	-	-
Total Revenues	1,254,953	1,270,806	1,337,089	1,339,474	1,341,324	1,344,533	1,347,215

Expenses

Administration	101,268	101,263	111,645	111,645	111,645	111,645	111,645
Wages and Benefits	383,279	433,868	507,765	522,810	535,880	549,280	563,011
Operating	247,789	501,141	505,194	258,199	258,199	258,199	258,199
Debt Charges - Interest	51,378	51,611	52,451	52,768	51,110	49,423	47,696
Amortization of Tangible Capital Assets	329,128	299,383	299,383	299,383	299,383	299,383	299,383
Total Expenses	1,112,842	1,387,266	1,476,438	1,244,805	1,256,217	1,267,930	1,279,934

Other

Other - Undefined	(4,113)	-	-	-	-	-	-
Capital Expenditures (Excluding Wages)	106,973	1,378,242	1,369,720	25,000	25,000	25,000	25,000
Proceeds from Long Term Debt	-	(80,000)	(80,000)	-	-	-	-
Debt Principal Repayment	93,564	97,547	102,438	106,819	109,427	113,423	116,932
Transfer to/(from) Reserves	306,408	(506,017)	(491,930)	262,233	250,063	237,563	224,732
Transfer to/(from) Appropriated Surplus	4,113	-	-	-	-	-	-
Transfer to/(from) Other Funds	(39,799)	(706,849)	(740,194)	-	-	-	-
Unfunded Amortization	(329,128)	(299,383)	(299,383)	(299,383)	(299,383)	(299,383)	(299,383)
Total Other	138,018	(116,460)	(139,349)	94,669	85,107	76,603	67,281

South Pender Harbour Water Service (Surplus)/Deficit:

(4,093)

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Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1052	South Pender Water - Meter Installations (Base)	6,252	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	10,439	-	-	-	-	-	-
CP1179	South Pender Water - Capital Third Party	10,263	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	11,809	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	7,530	58,092	50,868	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	5,004	5,004	-	-	-	-
CP1285	Water metering: Leak Correlator [366]	2,634	3,996	-	-	-	-	-
CP1286	Vehicle Replacement (Unit #436)	-	80,004	80,004	-	-	-	-
CP1293	Neptune 360 Hardware [366]	-	1,896	-	-	-	-	-
CP1295	Mcneil Lake Dam Upgrades	52,777	79,260	5,292	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	5,270	525,000	603,576	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	-	600,000	600,000	-	-	-	-
Capital Projects Total:		106,974	1,378,248	1,369,740	24,996	24,996	24,996	24,996

370 Regional Water Services



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Regional Water Services

370

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	3,556,306	3,725,505	4,361,164	4,361,164	4,361,164	4,361,164	4,361,164
Government Transfers	38,205	40,330	6,000,000	-	-	-	-
User Fees & Service Charges	6,765,897	6,441,973	7,782,962	7,782,962	7,782,962	7,782,962	7,782,962
Investment Income	196,326	70,666	76,692	82,900	95,567	12,782	10,839
Developer Contributions	1,420,284	544,500	6,811	-	-	-	-
Gain on Disposal of Tangible Assets	(149)	-	-	-	-	-	-
Internal Recoveries	30,286	-	-	-	-	-	-
Other Revenue	918,994	65,800	65,800	65,800	65,800	65,800	65,800
Total Revenues	12,926,149	10,888,774	18,293,429	12,292,826	12,305,493	12,222,708	12,220,765

Expenses

Administration	981,120	981,120	1,121,507	1,121,507	1,121,507	1,121,507	1,121,507
Wages and Benefits	3,314,214	3,818,173	4,164,195	4,239,678	4,345,359	4,453,694	4,564,729
Operating	2,358,884	4,560,617	4,409,541	2,043,082	1,843,082	1,843,082	1,843,082
Debt Charges - Interest	35,700	256,788	370,741	532,170	581,179	564,585	536,127
Amortization of Tangible Capital Assets	1,740,916	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
Total Expenses	8,430,834	11,264,598	11,713,884	9,584,337	9,539,027	9,630,768	9,713,345

Other

Other - Undefined	(147,456)	-	-	-	-	-	-
Capital Expenditures (Excluding Wages)	12,908,817	26,165,756	22,593,977	1,565,599	1,565,599	1,565,599	1,565,599
Proceeds from Sale of TCA	(1,851)	-	-	-	-	-	-
Proceeds from Long Term Debt	(6,198,334)	(17,128,000)	(8,977,367)	-	-	-	-
Debt Principal Repayment	291,205	329,465	477,846	997,337	1,000,649	949,548	956,621
Transfer to/(from) Reserves	(686,278)	(8,671,935)	(6,277,640)	1,794,171	1,928,725	1,733,993	1,633,100
Transfer to/(from) Appropriated Surplus	557,382	-	(42,349)	-	-	-	-
Transfer to/(from) Other Funds	(684,468)	576,790	452,978	(718)	(80,607)	(9,300)	-
Transfer to/(from) Accumulated Surplus	(149)	-	-	-	-	-	-
Unfunded Amortization	(1,740,916)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)
Total Other	4,297,952	(375,824)	6,579,545	2,708,489	2,766,466	2,591,940	2,507,420

Regional Water Services (Surplus)/Deficit:

(197,363)

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Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1045	Regional Water - New Connections (Base)	88,891	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	949,073	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	7,175	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	56,771	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	134,876	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	-	20,004	20,004	20,004	20,004	20,004	20,004
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	4,317	41,124	116,892	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	485	126,204	126,204	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	1,385,561	2,076,516	705,048	-	-	-	-
CP1146	Regional Water - Contributed Assets	882,594	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	16,190	7,250,004	9,391,752	-	-	-	-
CP1177	Regional Water - Capital Third Party	127,695	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	-	249,996	249,996	-	-	-	-
CP1204	Reed Road and Elphinstone Watermain Replacement	1,038,185	1,178,076	139,920	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	44,726	249,996	2,127,288	-	-	-	-
CP1209	Chapman Creek Water Treatment Plant Hot Water Upgrade	1,205	9,576	-	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	-	46,500	46,500	-	-	-	-
CP1214	Utility Vehicle Purchase	-	46,500	46,500	-	-	-	-
CP1239	Church Road Well- Construction Phase	6,981,410	8,378,616	1,541,448	-	-	-	-
CP1258	Groundwater Investigation-Langdale	368,360	1,277,604	912,420	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	-	210,000	210,000	-	-	-	-
CP1266	Water metering; Leak Correlator [370]	32,232	33,996	-	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	87,720	114,348	20,376	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	-	69,996	69,996	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	11,379	74,124	65,832	-	-	-	-
CP1271	Eastbourne Groundwater Investigation	198,548	350,004	158,808	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	42,504	-	-	-	-
CP1294	Neptune 360 Hardware [370]	-	16,500	-	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	-	99,996	99,996	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	-	75,000	75,000	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	2,697	783,000	999,732	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	1,610	624,996	729,720	-	-	-	-
CP1321	Single Axle Dump Truck	-	225,000	225,000	-	-	-	-
CP1322	Light Duty Trucks	-	150,000	150,000	-	-	-	-

CP1323	RWS Vehicle Purchases (2022)	-	200,004	200,004	-	-	-	-
CP1338	Emergency Repair Watermain Sechelt Airport	487,118	500,004	22,452	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	-	-	275,004	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	-	135,000	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	-	-	219,996	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	-	249,996	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	-	-	1,200,000	-	-	-	-
CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	-	99,996	-	-	-	-
CP1367	Generator Purchases	-	-	375,000	-	-	-	-
Capital Projects Total:		12,908,818	26,065,776	22,593,972	1,565,592	1,565,592	1,565,592	1,565,592

381 Greaves Rd Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Greaves Rd Waste Water Plant

381

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	2,400	2,400	2,700	3,000	3,300	3,600	3,900
Government Transfers	-	-	-	-	-	-	-
User Fees & Service Charges	2,436	2,439	3,139	3,139	3,139	3,139	3,139
Investment Income	119	-	-	-	-	-	-
Total Revenues	4,955	4,839	5,839	6,139	6,439	6,739	7,039

Expenses

Administration	204	207	399	399	399	399	399
Wages and Benefits	2,751	1,942	2,011	2,061	2,112	2,167	2,218
Operating	3,331	7,652	2,584	744	744	744	744
Debt Charges - Interest	8	5	16	11	5	-	-
Total Expenses	6,294	9,806	5,010	3,215	3,260	3,310	3,361

Other

Debt Principal Repayment	117	124	112	117	150	-	-
Transfer to/(from) Reserves	(1,460)	(5,091)	717	2,807	3,029	3,429	3,678
Total Other	(1,343)	(4,967)	829	2,924	3,179	3,429	3,678

Greaves Rd Waste Water Plant (Surplus)/Deficit:

(4)

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382 Woodcreek Park Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Woodcreek Park Waste Water Plant

382

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	29,196	29,200	32,850	32,850	32,850	32,850	32,850
Government Transfers	22,675	769,000	746,325	-	-	-	-
User Fees & Service Charges	48,853	48,054	57,119	57,119	57,119	57,119	57,119
Investment Income	1,972	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	102,696	846,254	836,294	89,969	89,969	89,969	89,969

Expenses

Administration	5,016	5,019	5,256	5,256	5,256	5,256	5,256
Wages and Benefits	24,688	26,002	26,901	27,573	28,264	28,972	29,694
Operating	19,400	50,362	31,244	29,891	28,886	27,860	26,844
Debt Charges - Interest	86	43	141	92	40	-	-
Amortization of Tangible Capital Assets	8,964	8,959	8,959	8,959	8,959	8,959	8,959
Total Expenses	58,154	90,385	72,501	71,771	71,405	71,047	70,753

Other

Capital Expenditures (Excluding Wages)	23,259	968,591	964,834	-	-	-	-
Proceeds from Long Term Debt	-	(99,591)	(99,591)	-	-	-	-
Debt Principal Repayment	1,028	1,070	972	20,938	21,225	19,918	19,918
Transfer to/(from) Reserves	30,803	(95,740)	(83,961)	6,219	6,298	7,963	8,257
Transfer to/(from) Other Funds	(1,580)	(9,502)	(9,502)	-	-	-	-
Unfunded Amortization	(8,964)	(8,959)	(8,959)	(8,959)	(8,959)	(8,959)	(8,959)
Total Other	44,546	755,869	763,793	18,198	18,564	18,922	19,216

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

Woodcreek Park Waste Water Plant

382

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2022	2022	2023	2024	2025	2026	2027
CP1345 Woodcreek Park WWTP System Upgrade	22,675	968,592	945,912	-	-	-	-
CP1365 Woodcreek Park-WWTP Collection System Designs	584	-	18,924	-	-	-	-
Capital Projects Total:	23,259	968,592	964,836				

383 Sunnyside Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Sunnyside Waste Water Plant

383

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	3,324	3,322	4,422	5,522	6,622	7,722	8,822
User Fees & Service Charges	5,964	5,962	6,141	6,325	6,325	6,325	6,325
Investment Income	394	-	-	-	-	-	-
Total Revenues	9,682	9,284	10,563	11,847	12,947	14,047	15,147

Expenses

Administration	288	289	392	392	392	392	392
Wages and Benefits	1,851	2,136	2,211	2,268	2,322	2,381	2,439
Operating	2,635	6,378	11,970	470	470	470	470
Debt Charges - Interest	8	5	16	11	5	-	3,203
Total Expenses	4,782	8,808	14,589	3,141	3,189	3,243	6,504

Other

Capital Expenditures (Excluding Wages)	-	-	-	-	-	-	244,500
Proceeds from Long Term Debt	-	-	-	-	-	-	(179,439)
Debt Principal Repayment	117	124	112	117	150	-	19,168
Transfer to/(from) Reserves	4,777	352	(4,138)	8,589	9,608	10,804	(75,586)
Total Other	4,894	476	(4,026)	8,706	9,758	10,804	8,643

Sunnyside Waste Water Plant (Surplus)/Deficit:

(6)

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384 Jolly Roger Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Jolly Roger Waste Water Plant

384

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	4,716	4,864	6,464	8,064	9,664	11,264	12,864
User Fees & Service Charges	26,153	25,809	30,583	30,583	30,583	30,583	30,583
Investment Income	659	-	-	-	-	-	-
Total Revenues	31,528	30,673	37,047	38,647	40,247	41,847	43,447

Expenses

Administration	2,220	2,224	2,485	2,485	2,485	2,485	2,485
Wages and Benefits	11,348	12,097	12,515	12,831	13,150	13,480	13,816
Operating	13,457	19,587	38,866	13,717	13,717	13,717	13,717
Debt Charges - Interest	43	22	70	46	20	-	-
Amortization of Tangible Capital Assets	1,296	1,293	1,293	1,293	1,293	1,293	1,293
Total Expenses	28,364	35,223	55,229	30,372	30,665	30,975	31,311

Other

Capital Expenditures (Excluding Wages)	2,351	6,269	-	-	-	-	-
Debt Principal Repayment	514	535	485	509	653	-	-
Transfer to/(from) Reserves	3,944	(7,400)	(17,374)	9,059	10,222	12,165	13,429
Transfer to/(from) Other Funds	(2,351)	(2,661)	-	-	-	-	-
Unfunded Amortization	(1,296)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)
Total Other	3,162	(4,550)	(18,182)	8,275	9,582	10,872	12,136

Jolly Roger Waste Water Plant (Surplus)/Deficit:	(2)	-	-	-	-	-	-
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Capital Project Summary

Jolly Roger Waste Water Plant

384

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1287 Headworks Replacement-Jolly Rodger WWTP

2,351

6,264

-

-

-

-

-

Capital Projects Total:

2,351

6,264

385 Secret Cove Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Secret Cove Waste Water Plant

385

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	4,560	5,168	8,568	11,968	15,368	18,768	22,168
User Fees & Service Charges	24,758	24,856	27,355	27,355	27,355	27,355	27,355
Investment Income	580	-	-	-	-	-	-
Total Revenues	29,898	30,024	35,923	39,323	42,723	46,123	49,523

Expenses

Administration	2,052	2,046	2,283	2,283	2,283	2,283	2,283
Wages and Benefits	14,955	12,233	12,659	12,977	13,301	13,633	13,973
Operating	13,103	17,101	40,049	12,549	12,549	12,549	12,549
Debt Charges - Interest	43	22	70	46	20	-	-
Amortization of Tangible Capital Assets	1,380	1,381	1,381	1,381	1,381	1,381	1,381
Total Expenses	31,533	32,783	56,442	29,236	29,534	29,846	30,186

Other

Capital Expenditures (Excluding Wages)	2,404	6,727	-	-	-	-	-
Debt Principal Repayment	514	535	485	509	653	-	-
Transfer to/(from) Reserves	(762)	(5,655)	(19,623)	10,959	13,917	17,658	20,718
Transfer to/(from) Other Funds	(2,404)	(2,985)	-	-	-	-	-
Unfunded Amortization	(1,380)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)
Total Other	(1,628)	(2,759)	(20,519)	10,087	13,189	16,277	19,337

Secret Cove Waste Water Plant (Surplus)/Deficit:

7

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Capital Project Summary

Secret Cove Waste Water Plant

385

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1288 Headworks Replacement-Secret Cove WWTP

2,404

6,732

-

-

-

-

-

Capital Projects Total:

2,404

6,732

386 Lee Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Lee Bay Waste Water Plant

386

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	35,552	36,158	44,856	53,756	62,656	71,556	80,456
User Fees & Service Charges	58,932	57,057	57,057	57,057	57,057	57,057	57,057
Investment Income	5,521	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	100,005	93,215	101,913	110,813	119,713	128,613	137,513

Expenses

Administration	4,500	4,504	4,986	4,986	4,986	4,986	4,986
Wages and Benefits	25,040	21,782	19,945	20,444	20,956	21,478	22,016
Operating	35,300	46,890	48,441	34,591	34,591	34,591	34,591
Debt Charges - Interest	43	22	70	46	20	-	-
Amortization of Tangible Capital Assets	8,892	1,397	1,397	1,397	1,397	1,397	1,397
Total Expenses	73,775	74,595	74,839	61,464	61,950	62,452	62,990

Other

Capital Expenditures (Excluding Wages)	-	-	-	36,900	-	-	-
Debt Principal Repayment	514	535	485	509	653	-	-
Transfer to/(from) Reserves	34,605	19,482	27,986	13,337	58,507	67,558	75,920
Unfunded Amortization	(8,892)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
Total Other	26,227	18,620	27,074	49,349	57,763	66,161	74,523

Lee Bay Waste Water Plant (Surplus)/Deficit:

(3)

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Capital Project Summary

Lee Bay Waste Water Plant

386

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

- - - - -

Capital Projects Total:

- - - - -

387 Square Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Square Bay Waste Water Plant

387

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	-	-	-	-	-	-	-
Frontage & Parcel Taxes	20,220	20,220	24,831	29,481	34,131	38,781	44,361
Government Transfers	-	-	-	-	-	-	-
User Fees & Service Charges	67,125	67,224	108,886	108,886	108,886	108,886	108,886
Investment Income	1,486	635	966	1,308	1,660	2,022	2,395
Other Revenue	-	-	-	-	-	-	-
Total Revenues	88,831	88,079	134,683	139,675	144,677	149,689	155,642

Expenses

Administration	8,388	8,387	8,799	8,799	8,799	8,799	8,799
Wages and Benefits	48,118	45,492	47,043	48,216	49,421	50,656	51,924
Operating	40,838	51,151	57,565	32,565	32,565	32,565	32,565
Debt Charges - Interest	7,533	7,491	7,588	7,540	7,488	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	147,561	121,591	130,065	106,190	107,343	108,538	109,806

Other

Capital Expenditures (Excluding Wages)	1,088	14,677	13,589	-	-	-	-
Debt Principal Repayment	12,080	12,125	12,358	12,748	13,387	12,443	12,816
Transfer to/(from) Reserves	(29,292)	(51,244)	(12,259)	29,807	33,017	37,778	42,090
Transfer to/(from) Other Funds	66	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(42,684)	(9,070)	(9,070)	(9,070)	(9,070)	(9,070)	(9,070)
Total Other	(58,742)	(33,512)	4,618	33,485	37,334	41,151	45,836

Square Bay Waste Water Plant (Surplus)/Deficit:	(12)	-	-	-	-	-	-
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Capital Project Summary

Square Bay Waste Water Plant

387

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1185 Square Bay Infiltration Reduction

1,088

14,676

13,584

-

-

-

-

Capital Projects Total:

1,088

14,676

13,584

388 Langdale Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Langdale Waste Water Plant

388

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	15,996	16,000	18,000	18,000	18,000	18,000	18,000
User Fees & Service Charges	46,691	45,057	57,089	57,089	57,089	57,089	57,089
Investment Income	593	-	-	-	-	-	-
Total Revenues	63,280	61,057	75,089	75,089	75,089	75,089	75,089

Expenses

Administration	4,176	4,170	4,522	4,522	4,522	4,522	4,522
Wages and Benefits	17,098	24,612	22,356	22,916	23,490	24,079	24,678
Operating	26,273	49,051	51,137	26,137	26,137	26,137	26,137
Debt Charges - Interest	43	626	1,746	4,349	3,290	2,250	1,230
Amortization of Tangible Capital Assets	3,768	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	51,358	82,223	83,525	61,688	61,203	60,752	60,331

Other

Other - Undefined	(10,604)	-	-	-	-	-	-
Capital Expenditures (Excluding Wages)	532	261,000	260,468	-	-	-	-
Proceeds from Long Term Debt	-	(100,000)	(100,000)	-	-	-	-
Debt Principal Repayment	514	10,535	7,152	20,509	20,653	20,000	20,000
Transfer to/(from) Reserves	4,583	(62,937)	(38,481)	(1,083)	(3,003)	(1,899)	(1,478)
Transfer to/(from) Appropriated Surplus	10,604	-	-	-	-	-	-
Transfer to/(from) Other Funds	(532)	(126,000)	(133,811)	(2,261)	-	-	-
Unfunded Amortization	(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	1,329	(21,166)	(8,436)	13,401	13,886	14,337	14,758

Langdale Waste Water Plant (Surplus)/Deficit:	(10,593)	-	-	-	-	-	-
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Capital Project Summary

Langdale Waste Water Plant

388

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1337 Langdale WWTP Remediation Project

532

261,000

260,472

-

-

-

-

Capital Projects Total:

532

261,000

260,472

389 Canoe Rd Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Canoe Rd Waste Water Plant

389

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	4,248	4,243	4,743	5,243	5,743	6,243	6,743
User Fees & Service Charges	6,083	5,912	5,912	5,912	5,912	5,912	5,912
Investment Income	99	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	10,430	10,155	10,655	11,155	11,655	12,155	12,655

Expenses

Administration	492	492	644	644	644	644	644
Wages and Benefits	2,715	2,863	2,956	3,032	3,107	3,183	3,265
Operating	1,513	2,706	971	783	708	708	708
Debt Charges - Interest	8	5	16	11	5	-	-
Amortization of Tangible Capital Assets	1,764	-	-	-	-	-	-
Total Expenses	6,492	6,066	4,587	4,470	4,464	4,535	4,617

Other

Debt Principal Repayment	4,006	4,014	4,002	3,664	150	-	-
Transfer to/(from) Reserves	1,691	75	2,066	3,021	7,041	7,620	8,038
Unfunded Amortization	(1,764)	-	-	-	-	-	-
Total Other	3,933	4,089	6,068	6,685	7,191	7,620	8,038

Canoe Rd Waste Water Plant (Surplus)/Deficit:	(5)	-	-	-	-	-	-
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Capital Project Summary

Canoe Rd Waste Water Plant

389

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

- - - - -

Capital Projects Total:

- - - - -

390 Merrill Crescent Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Merrill Crescent Waste Water Plant

390

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	5,604	5,600	6,300	7,000	7,700	8,400	9,100
Government Transfers	-	-	-	-	-	-	-
User Fees & Service Charges	27,873	27,276	27,276	27,276	27,276	27,276	27,276
Investment Income	136	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	33,613	32,876	33,576	34,276	34,976	35,676	36,376

Expenses

Administration	1,836	1,834	2,100	2,100	2,100	2,100	2,100
Wages and Benefits	9,288	11,483	9,360	9,593	9,831	10,076	10,328
Operating	5,631	10,659	8,863	8,722	8,666	8,666	8,666
Debt Charges - Interest	43	22	70	1,015	1,281	886	544
Amortization of Tangible Capital Assets	2,052	557	557	557	557	557	557
Total Expenses	18,850	24,555	20,950	21,987	22,435	22,285	22,195

Other

Capital Expenditures (Excluding Wages)	-	-	-	36,900	-	-	-
Proceeds from Long Term Debt	-	-	-	(36,900)	-	-	-
Debt Principal Repayment	3,421	3,445	3,395	7,467	8,033	7,380	7,380
Transfer to/(from) Reserves	13,390	5,433	9,788	5,379	5,065	6,568	7,358
Unfunded Amortization	(2,052)	(557)	(557)	(557)	(557)	(557)	(557)
Total Other	14,759	8,321	12,626	12,289	12,541	13,391	14,181

Merrill Crescent Waste Water Plant (Surplus)/Deficit:

(4)

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Capital Project Summary

Merrill Crescent Waste Water Plant

390

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

- - - - -

Capital Projects Total:

- - - - -

391 Curran Rd Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Curran Rd Waste Water Plant

391

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	18,008	17,710	21,210	24,710	28,210	31,710	35,210
User Fees & Service Charges	36,739	36,503	39,434	39,434	39,434	39,434	39,434
Investment Income	986	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	55,733	54,213	60,644	64,144	67,644	71,144	74,644

Expenses

Administration	3,144	3,147	3,866	3,866	3,866	3,866	3,866
Wages and Benefits	17,562	16,930	17,511	17,946	18,395	18,856	19,327
Operating	21,092	18,904	18,375	18,375	18,375	18,375	18,375
Debt Charges - Interest	43	22	70	46	3,792	5,011	3,477
Amortization of Tangible Capital Assets	6,264	3,324	3,324	3,324	3,324	3,324	3,324
Total Expenses	48,105	42,327	43,146	43,557	47,752	49,432	48,369

Other

Capital Expenditures (Excluding Wages)	-	-	-	-	189,000	-	-
Proceeds from Long Term Debt	-	-	-	-	(156,000)	-	-
Debt Principal Repayment	514	535	485	509	18,853	31,200	31,200
Transfer to/(from) Reserves	13,371	14,675	20,337	23,402	(28,637)	(6,164)	(1,601)
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Unfunded Amortization	(6,264)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)
Total Other	7,621	11,886	17,498	20,587	19,892	21,712	26,275

Curran Rd Waste Water Plant (Surplus)/Deficit:	(7)	-	-	-	-	-	-
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Capital Project Summary

Curran Rd Waste Water Plant

391

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

- - - - -

Capital Projects Total:

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392 Roberts Creek Co-Housing Treatment Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Roberts Creek Co-Housing Treatment Plant

392

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	12,396	12,400	13,950	13,950	13,950	13,950	13,950
User Fees & Service Charges	27,166	27,701	62,355	38,660	38,660	38,660	38,660
Investment Income	301	-	-	-	-	-	-
Other Revenue	24,000	15,000	-	-	-	-	-
Total Revenues	63,863	55,101	76,305	52,610	52,610	52,610	52,610

Expenses

Administration	3,300	3,302	3,696	3,696	3,696	3,696	3,696
Wages and Benefits	18,388	22,743	23,520	24,108	24,711	25,328	25,963
Operating	19,943	14,432	12,614	12,614	12,614	12,614	12,614
Debt Charges - Interest	87	43	141	92	40	-	-
Amortization of Tangible Capital Assets	4,764	4,766	4,766	4,766	4,766	4,766	4,766
Total Expenses	46,482	45,286	44,737	45,276	45,827	46,404	47,039

Other

Capital Expenditures (Excluding Wages)	22,540	15,000	-	-	-	-	-
Debt Principal Repayment	1,028	1,070	972	1,020	1,307	-	-
Transfer to/(from) Reserves	(1,408)	(1,489)	35,362	11,080	10,242	10,972	10,337
Transfer to/(from) Appropriated Surplus	14,225	-	-	-	-	-	-
Transfer to/(from) Other Funds	(14,225)	-	-	-	-	-	-
Unfunded Amortization	(4,764)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)
Total Other	17,396	9,815	31,568	7,334	6,783	6,206	5,571

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

15

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Capital Project Summary

Roberts Creek Co-Housing Treatment Plant

392

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1259 Treatment System & Regulatory Enhancements-Roberts Creek Co
-Housing

22,540

15,000

-

-

-

-

-

Capital Projects Total:

22,540

15,000

393 Lillies Lake Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Lillies Lake Waste Water Plant

393

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	5,916	5,712	7,112	8,512	9,912	11,312	12,712
User Fees & Service Charges	20,140	19,933	27,799	27,799	27,799	27,799	27,799
Investment Income	483	-	-	-	-	-	-
Total Revenues	26,539	25,645	34,911	36,311	37,711	39,111	40,511

Expenses

Administration	2,544	2,538	2,725	2,725	2,725	2,725	2,725
Wages and Benefits	14,020	13,607	14,076	14,428	14,787	15,158	15,537
Operating	13,545	16,724	15,173	11,173	11,173	11,173	11,173
Debt Charges - Interest	43	22	70	46	1,868	2,455	1,703
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses	35,012	37,751	36,904	33,232	35,413	36,371	35,998

Other

Capital Expenditures (Excluding Wages)	7,031	35,000	27,970	-	110,300	-	-
Proceeds from Long Term Debt	-	-	-	-	(76,415)	-	-
Debt Principal Repayment	514	535	485	509	9,568	15,283	15,283
Transfer to/(from) Reserves	(11,149)	(42,781)	(25,588)	7,430	(36,295)	(7,683)	(5,910)
Unfunded Amortization	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other	(8,464)	(12,106)	(1,993)	3,079	2,298	2,740	4,513

Lillies Lake Waste Water Plant (Surplus)/Deficit:

9

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Capital Project Summary

Lillies Lake Waste Water Plant

393

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1315 System Repairs & Upgrades

7,031

35,004

27,972

-

-

-

-

Capital Projects Total:

7,031

35,004

27,972

394 Painted Boat Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

Although this service retains the authority to tax under SCRD Bylaw 1080 - Painted Boat Waste Water Plant, it is instead funded by User Fees & Parcel Tax.

Painted Boat Waste Water Plant

394

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	9,660	10,268	10,912	12,462	14,012	15,562	17,112
User Fees & Service Charges	21,312	23,650	22,477	22,477	22,477	22,477	22,477
Investment Income	786	-	-	-	-	-	-
Total Revenues	31,758	33,918	33,389	34,939	36,489	38,039	39,589

Expenses

Administration	2,244	2,246	2,434	2,434	2,434	2,434	2,434
Wages and Benefits	14,261	10,395	10,763	11,030	11,307	11,593	11,881
Operating	5,179	10,016	8,271	8,271	8,271	8,271	8,271
Debt Charges - Interest	43	22	70	46	20	-	-
Amortization of Tangible Capital Assets	7,224	7,220	7,220	7,220	7,220	7,220	7,220
Total Expenses	28,951	29,899	28,758	29,001	29,252	29,518	29,806

Other

Capital Expenditures (Excluding Wages)	9,346	7,500	-	-	-	-	-
Debt Principal Repayment	514	535	485	509	653	-	-
Transfer to/(from) Reserves	178	3,204	11,366	12,649	13,804	15,741	17,003
Unfunded Amortization	(7,224)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)
Total Other	2,814	4,019	4,631	5,938	7,237	8,521	9,783

Painted Boat Waste Water Plant (Surplus)/Deficit:

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Capital Project Summary

Painted Boat Waste Water Plant

394

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1316 Flow Meter

9,346

7,500

-

-

-

-

-

Capital Projects Total:

9,346

7,500

395 Sakinaw Ridge Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

Sakinaw Ridge Waste Water Plant

395

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Frontage & Parcel Taxes	24,516	24,513	25,003	25,003	25,003	25,003	25,003
User Fees & Service Charges	13,793	13,236	14,560	14,560	14,560	14,560	14,560
Investment Income	364	-	-	-	-	-	-
Total Revenues	38,673	37,749	39,563	39,563	39,563	39,563	39,563

Expenses

Administration	4,404	4,406	4,707	4,707	4,707	4,707	4,707
Wages and Benefits	11,632	20,087	17,052	17,479	17,914	18,364	18,824
Operating	6,373	16,158	15,376	15,376	15,376	15,376	15,376
Debt Charges - Interest	86	43	140	92	40	-	-
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses	38,623	56,821	53,402	53,781	54,164	54,574	55,034

Other

Debt Principal Repayment	1,027	1,069	971	1,019	1,306	-	-
Transfer to/(from) Reserves	15,148	(4,014)	1,317	890	220	1,116	656
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other	47	(19,072)	(13,839)	(14,218)	(14,601)	(15,011)	(15,471)

Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:

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Capital Project Summary

Sakinaw Ridge Waste Water Plant

395

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

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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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios		
						\$	%		
Electoral Areas									
Area A - Egmont/Pender Harbour	15,432	10,107	15,131	17,113	20,623	3,510	20.51%	15.04%	
Area B - Halfmoon Bay	14,882	9,178	13,565	14,328	17,610	3,282	22.91%	12.84%	
Area D - Roberts Creek	10,756	6,848	10,618	10,823	13,398	2,575	23.79%	9.77%	
Area E - Elphinstone	8,275	5,295	8,014	8,315	10,408	2,093	25.17%	7.59%	
Area F - West Howe Sound	13,971	9,086	14,072	13,900	16,649	2,749	19.78%	12.14%	
Member Municipalities									
District of Sechelt	30,571	18,962	28,272	30,150	38,961	8,811	29.22%	28.41%	
Town of Gibsons	13,931	8,897	13,103	13,288	16,935	3,647	27.45%	12.35%	
shíshálh Nation Government District	2,235	1,468	2,181	2,161	2,553	392	18.14%	1.86%	
Net Taxes Levied	110,053	69,841	104,956	110,079	137,137	27,058	24.58%	100.00%	
Limit by law	357,823	357,823	377,235	505,862	563,421				

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

	2019	2020	2021	2022	2023
Residential [01]	.72	.47	.67	.53	.60
Utilities [02]	2.53	1.64	2.34	1.87	2.09
Major Industry [04]	2.46	1.59	2.28	1.82	2.03
Light Industry [05]	2.46	1.59	2.28	1.82	2.03
Business and Other [06]	1.77	1.14	1.64	1.31	1.46
Managed Forest Land [07]	2.17	1.40	2.01	1.60	1.79
Rec/Non Profit [08]	.72	.47	.67	.53	.60
Farm [09]	.72	.47	.67	.53	.60

Capital Project Summary

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget				
				2022	2022	2023	2024	2025
400								
CP1353 Solid Waste Bylaw Implementation- Cemetary	-	-	6,060	-	-	-	-	-
CP1368 Seaview Cemetary Expansion	-	-	589,596	-	-	-	-	-
Capital Projects Total:			595,656					

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	146,400	148,842	163,427	170,857	178,611	7,754	4.54%	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	146,400	148,842	163,427	170,857	178,611	7,754	4.54%	100.00%
Limit by law	614,335	614,335	644,265	922,983	992,531			

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

	2019	2020	2021	2022	2023
Residential [01]	6.86	6.88	7.23	5.34	5.18
Utilities [02]	24.00	24.09	25.31	18.68	18.11
Major Industry [04]	-	-	-	-	-
Light Industry [05]	23.32	23.40	24.59	18.15	17.60
Business and Other [06]	16.80	16.86	17.72	13.08	12.68
Managed Forest Land [07]	20.58	20.65	21.69	16.01	15.53
Rec/Non Profit [08]	6.86	6.88	7.23	5.34	5.18
Farm [09]	6.86	6.88	7.23	5.34	5.18

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	18,510	23,372	25,525	29,821	31,111	1,290	4.33%	15.04%
Area B - Halfmoon Bay	17,851	21,223	22,882	24,968	26,567	1,599	6.40%	12.84%
Area D - Roberts Creek	12,902	15,836	17,911	18,860	20,212	1,352	7.17%	9.77%
Area E - Elphinstone	9,926	12,245	13,519	14,490	15,702	1,212	8.36%	7.59%
Area F - West Howe Sound	16,758	21,010	23,738	24,222	25,117	895	3.69%	12.14%
Member Municipalities								
District of Sechelt	36,670	43,848	47,693	52,538	58,777	6,239	11.88%	28.41%
Town of Gibsons	16,711	20,573	22,104	23,155	25,548	2,393	10.33%	12.35%
shíshálh Nation Government District	2,680	3,394	3,678	3,766	3,852	86	2.28%	1.86%
Net Taxes Levied	132,009	161,501	177,050	191,820	206,885	15,065	7.85%	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	.87	1.08	1.13	.93	.90
Utilities [02]	3.04	3.78	3.95	3.26	3.16
Major Industry [04]	2.95	3.67	3.84	3.17	3.07
Light Industry [05]	2.95	3.67	3.84	3.17	3.07
Business and Other [06]	2.12	2.65	2.77	2.28	2.21
Managed Forest Land [07]	2.60	3.24	3.39	2.80	2.70
Rec/Non Profit [08]	.87	1.08	1.13	.93	.90
Farm [09]	.87	1.08	1.13	.93	.90

504 Rural Planning Services



About: Develops and implements the goals and policies for the growth and development of the Electoral Areas through community plans, zoning and regulatory provisions. Staff work with a Planning and Development Committee and APCs to review subdivision applications, handle development permits and development variance permits, deal with rezoning applications and referrals from governments and others. Official Community Plans are also prepared and implemented.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Rural Planning

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	238,350	228,641	253,272	333,288	358,493	25,205	7.56%	28.49%
Area B - Halfmoon Bay	215,135	193,131	211,277	261,341	286,640	25,299	9.68%	22.78%
Area D - Roberts Creek	166,138	154,922	177,720	210,788	232,895	22,107	10.49%	18.51%
Area E - Elphinstone	127,811	119,795	134,138	161,949	180,928	18,979	11.72%	14.38%
Area F - West Howe Sound	153,944	145,066	163,784	183,075	199,434	16,359	8.94%	15.85%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	901,378	841,555	940,190	1,150,441	1,258,389	107,948	9.38%	100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	11.17	10.57	11.21	10.41	10.39
Utilities [02]	39.08	37.00	39.22	36.45	36.36
Major Industry [04]	37.97	35.94	38.10	35.40	35.32
Light Industry [05]	37.97	35.94	38.10	35.40	35.32
Business and Other [06]	27.36	25.90	27.46	25.51	25.45
Managed Forest Land [07]	33.50	31.71	33.62	31.24	31.16
Rec/Non Profit [08]	11.17	10.57	11.21	10.41	10.39
Farm [09]	11.17	10.57	11.21	10.41	10.39

Rural Planning Services

504

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	1,150,444	1,150,441	1,258,389	1,496,385	1,497,242	1,433,745	1,192,064
Government Transfers	-	253,000	203,050	-	-	-	-
User Fees & Service Charges	88,450	60,196	111,860	130,774	132,509	134,286	136,108
Investment Income	2,880	-	-	-	-	-	-
Other Revenue	200	-	-	-	-	-	-
Total Revenues	1,241,974	1,463,637	1,573,299	1,627,159	1,629,751	1,568,031	1,328,172

Expenses

Administration	208,560	208,561	196,866	196,866	196,866	196,866	196,866
Wages and Benefits	825,938	862,446	1,048,194	1,103,691	1,131,283	1,094,563	1,054,704
Operating	136,102	442,212	519,448	326,602	301,602	276,602	76,602
Amortization of Tangible Capital Assets	473	1,584	1,584	1,584	1,584	1,584	1,584
Total Expenses	1,171,073	1,514,803	1,766,092	1,628,743	1,631,335	1,569,615	1,329,756

Other

Transfer to/(from) Reserves	74,398	(49,582)	(191,209)	-	-	-	-
Transfer to/(from) Appropriated Surplus	1,854	-	-	-	-	-	-
Transfer to/(from) Other Funds	(4,882)	-	-	-	-	-	-
Unfunded Amortization	(473)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
Total Other	70,897	(51,166)	(192,793)	(1,584)	(1,584)	(1,584)	(1,584)

Rural Planning Services (Surplus)/Deficit:

(4)

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-

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506 Geographic Information Services



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Geographic Information Services

506

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

User Fees & Service Charges	28,201	20,500	20,500	20,500	20,500	20,500	20,500
Investment Income	2,451	-	-	-	-	-	-
Internal Recoveries	316,260	316,255	332,374	337,255	344,194	351,305	358,595
Total Revenues	346,912	336,755	352,874	357,755	364,694	371,805	379,095

Expenses

Wages and Benefits	267,937	256,529	272,648	277,529	284,468	291,579	298,869
Operating	53,726	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	18,878	22,460	22,460	22,460	22,460	22,460	22,460
Total Expenses	340,541	344,215	360,334	365,215	372,154	379,265	386,555

Other

Capital Expenditures (Excluding Wages)	-	-	-	-	-	-	-
Transfer to/(from) Reserves	25,176	15,000	15,000	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds	67	-	-	-	-	-	-
Unfunded Amortization	(18,878)	(22,460)	(22,460)	(22,460)	(22,460)	(22,460)	(22,460)
Total Other	6,365	(7,460)	(7,460)	(7,460)	(7,460)	(7,460)	(7,460)

Geographic Information Services (Surplus)/Deficit:

(6)

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Capital Project Summary

Geographic Information Services

506

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

- - - - -

Capital Projects Total:

- - - - -

510 Civic Addressing

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

Source of Funding: User Fees



Taxation Impact

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

Capital Project Summary

Civic Addressing	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2022	2022	2023	2024	2025	2026	2027
510							
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour	215	(290)					26.47%
Area B - Halfmoon Bay	197	(250)					21.76%
Area D - Roberts Creek	149	(196)					17.15%
Area E - Elphinstone	115	(152)					13.31%
Area F - West Howe Sound	194	(260)					21.32%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	871	(1,148)					100.00%

Limit by law

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

	2019	2020	2021	2022	2023
Residential [01]	.01	(.01)	-	-	-
Utilities [02]	.04	(.05)	-	-	-
Major Industry [04]	.03	(.05)	-	-	-
Light Industry [05]	.03	(.05)	-	-	-
Business and Other [06]	.02	(.03)	-	-	-
Managed Forest Land [07]	.03	(.04)	-	-	-
Rec/Non Profit [08]	.01	(.01)	-	-	-
Farm [09]	.01	(.01)	-	-	-

Heritage Conservation Service

515

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

-

-

-

-

-

-

-

Total Revenues

-

-

-

-

-

-

-

Expenses

Administration

-

-

-

-

-

-

-

Wages and Benefits

-

-

-

-

-

-

-

Total Expenses

-

-

-

-

-

-

-

Heritage Conservation Service (Surplus)/Deficit:

-

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-

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-

-

-

520 Building Inspection Services



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

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1000.1 - Building Inspection Services

Basis of Apportionment: Land & Improvements

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

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	44,637	1,549	10	(238)	2,180	2,418 (1,015.97%)	25.38%
Area B - Halfmoon Bay	43,048	1,407	9	(199)	1,861	2,060 (1,035.18%)	21.68%
Area D - Roberts Creek	31,113	1,050	7	(151)	1,416	1,567 (1,037.75%)	16.49%
Area E - Elphinstone	23,936	812	5	(116)	1,100	1,216 (1,048.28%)	12.81%
Member Municipalities	40,411	1,393	9	(193)	1,760	1,953 (1,011.92%)	20.49%
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	6,463	225	1	(30)	270	300 (1,000.00%)	3.14%
Limit by law	189,608	6,435	40	(927)	8,586	9,513 (1,026.21%)	100.00%

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

	2019	2020	2021	2022	2023
Residential [01]	2.09	.07	-	(.01)	.06
Utilities [02]	7.32	.25	-	(.03)	.22
Major Industry [04]	7.11	.24	-	(.03)	.21
Light Industry [05]	7.11	.24	-	(.03)	.21
Business and Other [06]	5.12	.18	-	(.02)	.15
Managed Forest Land [07]	6.27	.21	-	(.02)	.19
Rec/Non Profit [08]	2.09	.07	-	(.01)	.06
Farm [09]	2.09	.07	-	(.01)	.06

Building Inspection Services

520

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	(924)	(927)	8,586	8,586	8,586	11,744	8,586
User Fees & Service Charges	929,847	913,734	941,098	959,497	978,356	994,527	1,017,495
Investment Income	12,574	-	-	-	-	-	-
Other Revenue	1,991	600	600	600	600	600	600
Total Revenues	943,488	913,407	950,284	968,683	987,542	1,006,871	1,026,681

Expenses

Administration	139,440	139,434	152,105	152,105	152,105	152,105	152,105
Wages and Benefits	666,778	710,293	735,920	754,319	773,178	792,507	812,317
Operating	137,459	89,160	61,259	55,759	55,759	55,759	55,759
Amortization of Tangible Capital Assets	7,913	11,801	11,801	11,801	11,801	11,801	11,801
Total Expenses	951,590	950,688	961,085	973,984	992,843	1,012,172	1,031,982

Other

Capital Expenditures (Excluding Wages)	-	-	60,000	-	-	-	-
Transfer to/(from) Reserves	(1,105)	(25,480)	(59,500)	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	913	-	500	500	500	500	500
Unfunded Amortization	(7,913)	(11,801)	(11,801)	(11,801)	(11,801)	(11,801)	(11,801)
Total Other	(8,105)	(37,281)	(10,801)	(5,301)	(5,301)	(5,301)	(5,301)

Building Inspection Services (Surplus)/Deficit:

(3)

-

-

-

-

-

-

Capital Project Summary

Building Inspection Services

520

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1358 Vehicle Replacement (EV)- Building Services

-

-

60,000

-

-

-

-

Capital Projects Total:

60,000

531 Economic Development Area A



About: Funds projects that enhance economic growth in Electoral Area A.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1063 - Economic Development Area A

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.066/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	65,032	65,078	77,470	80,517	38,746	(41,771) (51.88%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	65,032	65,078	77,470	80,517	38,746	(41,771) (51.88%)	100.00%
Limit by law	135,154	135,154	141,738	203,056	218,357		

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

	2019	2020	2021	2022	2023
Residential [01]	3.05	3.01	3.43	2.52	1.12
Utilities [02]	10.66	10.53	12.00	8.80	3.93
Major Industry [04]	-	-	-	-	-
Light Industry [05]	10.36	10.23	11.66	8.55	3.82
Business and Other [06]	7.46	7.37	8.40	6.16	2.75
Managed Forest Land [07]	9.14	9.03	10.28	7.55	3.37
Rec/Non Profit [08]	3.05	3.01	3.43	2.52	1.12
Farm [09]	3.05	3.01	3.43	2.52	1.12

532 Economic Development Area B



About: Funds projects that enhance economic growth in Electoral Area B.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1064 - Economic Development Area B

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.060/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	41,557	47,045	39,538	49,890	7,884	(42,006)	(84.20%)	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	41,557	47,045	39,538	49,890	7,884	(42,006)	(84.20%)	100.00%
Limit by law	98,239	98,239	101,865	140,433	155,494			

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

	2019	2020	2021	2022	2023
Residential [01]	2.02	2.40	1.95	1.86	.27
Utilities [02]	7.07	8.38	6.83	6.52	.94
Major Industry [04]	6.86	8.14	6.64	6.33	.91
Light Industry [05]	6.86	8.14	6.64	6.33	.91
Business and Other [06]	4.95	5.87	4.78	4.56	.66
Managed Forest Land [07]	6.06	7.19	5.85	5.59	.80
Rec/Non Profit [08]	2.02	2.40	1.95	1.86	.27
Farm [09]	2.02	2.40	1.95	1.86	.27

Economic Development Area B

532

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Grants in Lieu of Taxes

480

-

-

-

-

-

-

Tax Requisitions

49,896

49,890

7,884

46,124

47,285

47,285

47,285

Total Revenues

50,376

49,890

7,884

46,124

47,285

47,285

47,285

Expenses

Administration

2,448

2,451

2,642

2,642

2,642

2,642

2,642

Wages and Benefits

45

-

-

-

-

-

-

Operating

45,756

48,756

8,676

43,482

44,643

44,643

44,643

Total Expenses

48,249

51,207

11,318

46,124

47,285

47,285

47,285

Other

Prior Year (Surplus)/Deficit

(1,316)

(1,317)

(3,434)

-

-

-

-

Total Other

(1,316)

(1,317)

(3,434)

-

-

-

-

Economic Development Area B (Surplus)/Deficit:

(3,443)

-

-

-

-

-

-

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	37,110	37,229	45,275	43,271	7,032	(36,239)	(83.75%) 100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	37,110	37,229	45,275	43,271	7,032	(36,239)	(83.75%) 100.00%
Limit by law	96,537	96,537	104,814	134,894	149,330		

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

	2019	2020	2021	2022	2023
Residential [01]	2.49	2.54	2.86	2.14	.31
Utilities [02]	8.73	8.89	9.99	7.48	1.10
Major Industry [04]	8.48	8.64	9.71	7.27	1.07
Light Industry [05]	8.48	8.64	9.71	7.27	1.07
Business and Other [06]	6.11	6.22	6.99	5.24	.77
Managed Forest Land [07]	7.48	7.62	8.57	6.41	.94
Rec/Non Profit [08]	2.49	2.54	2.86	2.14	.31
Farm [09]	2.49	2.54	2.85	2.14	.31

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	27,801	27,720	23,217	32,690	7,675	(25,015)	(76.52%) 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	27,801	27,720	23,217	32,690	7,675	(25,015)	(76.52%) 100.00%
Limit by law	111,612	111,612	117,879	153,160	171,446		

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

	2019	2020	2021	2022	2023
Residential [01]	2.43	2.45	1.94	2.10	.44
Utilities [02]	8.50	8.56	6.79	7.36	1.54
Major Industry [04]	-	-	-	-	-
Light Industry [05]	8.26	8.32	6.60	7.15	1.50
Business and Other [06]	5.95	5.99	4.75	5.15	1.08
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.43	2.45	1.94	2.10	.44

535 Economic Development Area F



About: Funds projects that enhance economic growth in Electoral Area F.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1067 - Economic Development Area F

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	46,473	46,216	47,249	52,140	10,269	(41,871) (80.30%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	46,473	46,216	47,249	52,140	10,269	(41,871) (80.30%)	100.00%
Limit by law	153,730	153,730	169,416	217,749	234,017		

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

	2019	2020	2021	2022	2023
Residential [01]	2.40	2.38	2.25	2.01	.37
Utilities [02]	8.42	8.32	7.87	7.02	1.29
Major Industry [04]	8.18	8.08	7.64	6.82	1.25
Light Industry [05]	8.18	8.08	7.64	6.82	1.25
Business and Other [06]	5.89	5.82	5.51	4.91	.90
Managed Forest Land [07]	7.21	7.13	6.74	6.02	1.11
Rec/Non Profit [08]	2.40	2.38	2.25	2.01	.37
Farm [09]	2.40	2.38	2.25	2.01	.37

540 Hillside Development Project



About: A service established for the purpose of developing or operating land owned by the SCRD, within the Hillside Development Project area, as a commercial or industrial development.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1052 - Hillside Development Project

Basis of Apportionment: Land & Improvements

Limit on Taxation: The greater of \$0.065/\$1000 or \$210150

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	3,772						15.04%
Area B - Halfmoon Bay	3,638						12.84%
Area D - Roberts Creek	2,629						9.77%
Area E - Elphinstone	2,023						7.59%
Area F - West Howe Sound	3,415						12.14%
Member Municipalities							
District of Sechelt	7,473						28.41%
Town of Gibsons	3,406						12.35%
shíshálh Nation Government District	546						1.86%
Net Taxes Levied	26,903						100.00%
Limit by law	881,687	861,425	908,158	1,217,816	1,356,385		

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

	2019	2020	2021	2022	2023
Residential [01]	.18	-	-	-	-
Utilities [02]	.62	-	-	-	-
Major Industry [04]	.60	-	-	-	-
Light Industry [05]	.60	-	-	-	-
Business and Other [06]	.43	-	-	-	-
Managed Forest Land [07]	.53	-	-	-	-
Rec/Non Profit [08]	.18	-	-	-	-
Farm [09]	.18	-	-	-	-

Hillside Development Project

540

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	-	-	-	-	-	-	-
Investment Income	8,551	-	-	-	-	-	-
Other Revenue	154,580	156,339	156,339	156,339	156,339	156,339	156,339
Total Revenues	163,131	156,339	156,339	156,339	156,339	156,339	156,339

Expenses

Administration	10,740	10,739	5,912	5,912	5,912	5,912	5,912
Wages and Benefits	11,816	39,121	41,471	57,308	27,545	28,234	28,942
Operating	97,675	98,495	286,087	90,891	91,106	91,336	91,336
Total Expenses	120,231	148,355	333,470	154,111	124,563	125,482	126,190

Other

Development of Land Held for Resale	-	-	103,912	13,912	13,912	13,912	13,912
Transfer to/(from) Reserves	42,895	7,984	(281,043)	(11,684)	17,864	16,945	16,237
Total Other	42,895	7,984	(177,131)	2,228	31,776	30,857	30,149

Hillside Development Project (Surplus)/Deficit:	(5)	-	-	-	-	-	-
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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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	833,298	838,777	952,883	952,501	1,009,354	56,853	5.97%	16.05%
Area D - Roberts Creek	479,298	483,430	559,899	601,140	656,690	55,550	9.24%	10.44%
Area E - Elphinstone	427,272	431,270	500,421	542,961	600,808	57,847	10.65%	9.56%
Area F - West Howe Sound	663,538	675,295	765,532	762,246	809,430	47,184	6.19%	12.87%
Member Municipalities								
District of Sechelt	1,627,839	1,621,233	1,841,559	1,926,431	2,136,358	209,927	10.90%	33.98%
Town of Gibsons	630,887	676,031	727,068	780,032	867,845	87,813	11.26%	13.80%
shíshálh Nation Government District	136,888	148,138	162,394	190,009	207,282	17,273	9.09%	3.30%
Net Taxes Levied	4,799,019	4,874,173	5,509,756	5,755,320	6,287,766	532,446	9.25%	100.00%
Limit by law	12,488,877	12,072,248	12,701,595	16,847,846	18,978,636			

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

	2019	2020	2021	2022	2023
Residential [01]	95.24	95.26	104.73	94.90	94.85
Utilities [02]	333.33	333.43	366.56	332.15	331.99
Major Industry [04]	323.81	323.90	356.08	322.66	322.51
Light Industry [05]	323.81	323.90	356.08	322.66	322.51
Business and Other [06]	233.33	233.40	256.59	232.51	232.39
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	95.20	95.26	104.69	94.87	94.83
Farm [09]	-	-	-	-	-

Community Recreation Facilities

615

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	5,755,326	5,755,320	6,287,766	6,443,029	6,487,369	6,723,627	7,003,613
Frontage & Parcel Taxes	1,700,204	1,698,073	1,698,073	1,698,073	1,698,073	118,005	-
User Fees & Service Charges	1,490,311	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income	478,961	437,317	474,870	513,598	563,225	95,335	30,013
Other Revenue	16,332	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues	9,441,134	9,665,974	10,235,973	10,429,964	10,523,931	8,712,231	8,808,890

Expenses

Administration	926,520	926,509	1,062,198	1,062,198	1,062,198	1,062,198	1,062,198
Wages and Benefits	3,544,231	3,643,073	3,801,596	3,907,056	3,983,789	4,083,360	4,185,429
Operating	1,799,198	2,017,273	1,942,175	1,907,305	1,912,948	1,903,478	1,900,509
Debt Charges - Interest	924,660	930,476	928,413	1,113,436	1,123,114	252,775	203,409
Amortization of Tangible Capital Assets	1,083,816	951,368	951,368	951,368	951,368	951,368	951,368
Total Expenses	8,278,425	8,468,699	8,685,750	8,941,363	9,033,417	8,253,179	8,302,913

Other

Other - Undefined	(112,343)	-	-	-	-	-	-
Capital Expenditures (Excluding Wages)	253,655	3,499,512	8,105,345	955,900	596,200	1,086,600	1,197,300
Proceeds from Long Term Debt	-	(1,733,192)	(5,997,292)	-	-	(863,000)	(626,200)
Debt Principal Repayment	1,210,728	1,317,257	1,293,862	1,869,989	2,141,437	1,085,391	1,113,744
Transfer to/(from) Reserves	674,786	(910,407)	(886,217)	(292,199)	(295,755)	101,429	(227,499)
Transfer to/(from) Appropriated Surplus	112,343	(26,500)	(9,500)	-	-	-	-
Transfer to/(from) Other Funds	(4,976)	1,973	(4,607)	(93,721)	-	-	-
Unfunded Amortization	(1,083,816)	(951,368)	(951,368)	(951,368)	(951,368)	(951,368)	(951,368)
Total Other	1,050,377	1,197,275	1,550,223	1,488,601	1,490,514	459,052	505,977

Community Recreation Facilities (Surplus)/Deficit:

(112,332)

-

-

-

-

-

-

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1147	SAC Facility Projects	-	249,996	-	-	-	-	-
CP1151	Capital Renewal Fund (GACC)	26,287	204,204	318,900	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	29,095	413,364	456,024	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	150,864	462,588	808,176	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	7,291	196,416	225,324	-	-	-	-
CP1235	Community Recreation Facilities Non-Critical Capital Asset Renewal	24,077	27,648	-	-	-	-	-
CP1256	SAC Sprinkler System Replacement	12,042	813,624	801,576	-	-	-	-
CP1289	Fall Protection Systems Upgrades	-	60,000	60,000	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	4,584	4,584	-	-	-	-
CP1302	Brine Chiller & Condesner (GACC)	-	917,604	917,604	-	-	-	-
CP1309	Health & Safety Requirments	-	105,000	126,504	-	-	-	-
CP1328	Domestic Hot Water System	4,000	35,004	113,076	-	-	-	-
CP1329	Water Management Plan Implementation- Water Treatment Equipment	-	9,504	9,504	-	-	-	-
CP1346	GACC Zamboni Replacement	-	-	321,996	-	-	-	-
CP1347	GACC Package Rooftop Unit Replacement	-	-	355,704	-	-	-	-
CP1348	Fitness Equipment Replacement	-	-	130,200	-	-	-	-
CP1349	GACC Roof Replacement	-	-	2,899,896	-	-	-	-
CP1350	SAC Roof Replacement	-	-	556,296	-	-	-	-
Capital Projects Total:		253,656	3,499,536	8,105,364				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	495,835	468,786	576,433	594,736	610,918	16,182	2.72%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	495,835	468,786	576,433	594,736	610,918	16,182	2.72%
Limit by law	966,735	978,948	1,025,190	1,480,947	1,603,434		

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

	2019	2020	2021	2022	2023
Residential [01]	70.83	66.20	77.61	68.34	65.20
Utilities [02]	247.90	231.68	271.65	239.20	228.21
Major Industry [04]	-	-	-	-	-
Light Industry [05]	240.82	225.06	263.89	232.37	221.69
Business and Other [06]	173.53	162.18	190.16	167.44	159.74
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	70.83	66.20	77.61	68.34	65.20
Farm [09]	-	-	-	-	-

Pender Harbour Pool

625

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	594,732	594,736	610,918	622,188	633,699	645,496	657,586
Frontage & Parcel Taxes	48,505	48,519	48,519	48,519	48,519	48,519	48,519
User Fees & Service Charges	67,644	90,100	90,100	90,100	90,100	90,100	90,100
Investment Income	22,303	17,462	19,323	21,258	23,270	25,363	27,539
Other Revenue	250	-	-	-	-	-	-
Total Revenues	733,434	750,817	768,860	782,065	795,588	809,478	823,744

Expenses

Administration	58,968	58,965	69,586	69,586	69,586	69,586	69,586
Wages and Benefits	365,800	444,474	441,598	460,368	471,879	483,676	495,766
Operating	150,199	198,326	164,834	157,334	157,334	157,334	157,334
Debt Charges - Interest	19,464	19,466	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets	102,585	97,998	97,998	97,998	97,998	97,998	97,998
Total Expenses	697,016	819,229	793,482	804,752	816,263	828,060	840,150

Other

Capital Expenditures (Excluding Wages)	-	24,437	34,437	10,000	10,000	10,000	10,000
Debt Principal Repayment	46,512	46,515	48,376	50,311	52,323	54,416	56,592
Transfer to/(from) Reserves	92,232	(39,616)	(9,437)	15,000	15,000	15,000	15,000
Transfer to/(from) Appropriated Surplus	-	(1,750)	-	-	-	-	-
Transfer to/(from) Other Funds	273	-	-	-	-	-	-
Unfunded Amortization	(102,585)	(97,998)	(97,998)	(97,998)	(97,998)	(97,998)	(97,998)
Total Other	36,432	(68,412)	(24,622)	(22,687)	(20,675)	(18,582)	(16,406)

Pender Harbour Pool (Surplus)/Deficit:	14	-	-	-	-	-	-
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Capital Project Summary

Pender Harbour Pool

625

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1063	Annual Gym Equipment Replacement (Base)	-	14,436	24,432	9,996	9,996	9,996	9,996
CP1330	Storage Container	-	9,996	9,996	-	-	-	-
Capital Projects Total:			24,432	34,428	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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	1,579	7,540	438	431	11,032	10,601 2,459.63%	15.32%
Area B - Halfmoon Bay	1,523	6,847	393	360	9,421	9,061 2,516.94%	13.08%
Area D - Roberts Creek	1,101	5,109	307	272	7,167	6,895 2,534.93%	9.95%
Area E - Elphinstone	847	3,951	232	209	5,568	5,359 2,564.11%	7.73%
Area F - West Howe Sound	1,430	6,778	407	350	8,906	8,556 2,444.57%	12.37%
Member Municipalities							
District of Sechelt	3,129	14,147	818	759	20,842	20,083 2,645.98%	28.95%
Town of Gibsons	1,426	6,637	379	334	9,059	8,725 2,612.28%	12.58%
shíshálh Nation Government District							
Net Taxes Levied	11,035	51,010	2,975	2,715	71,996	69,281 2,551.79%	100.00%
Limit by law	1,800,727	1,800,727	1,898,918	2,547,346	2,840,062		

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

	2019	2020	2021	2022	2023
Residential [01]	.07	.35	.02	.01	.32
Utilities [02]	.26	1.22	.07	.05	1.12
Major Industry [04]	.25	1.19	.07	.05	1.09
Light Industry [05]	.25	1.19	.07	.05	1.09
Business and Other [06]	.18	.85	.05	.03	.78
Managed Forest Land [07]	.22	1.05	.06	.04	.96
Rec/Non Profit [08]	.07	.35	.02	.01	.32
Farm [09]	.07	.35	.02	.01	.32

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	160,328	154,212	170,957	181,613	198,661	17,048	9.39%	23.66%
Area F - West Howe Sound	270,684	264,590	300,184	303,594	317,783	14,189	4.67%	37.85%
Member Municipalities								
District of Sechelt								
Town of Gibsons	269,918	259,083	279,529	290,213	323,243	33,030	11.38%	38.50%
shíshálh Nation Government District								
Net Taxes Levied	700,930	677,885	750,669	775,420	839,687	64,267	8.29%	100.00%
Limit by law	1,404,449	1,404,449	1,493,755	1,930,488	2,139,165			

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

	2019	2020	2021	2022	2023
Residential [01]	14.01	13.61	14.28	11.68	11.41
Utilities [02]	49.02	47.63	49.99	40.87	39.92
Major Industry [04]	47.62	46.27	48.56	39.70	38.78
Light Industry [05]	47.62	46.27	48.56	39.70	38.78
Business and Other [06]	34.32	33.34	34.99	28.61	27.95
Managed Forest Land [07]	42.02	40.83	42.85	35.03	34.22
Rec/Non Profit [08]	14.01	13.61	14.28	11.68	11.41
Farm [09]	14.00	13.61	14.28	11.68	11.40

Gibsons & Area Library
640

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	775,416	775,420	839,687	839,902	840,123	840,350	840,582
Investment Income	2,408	-	-	-	-	-	-
Other Revenue	649	-	-	-	-	-	-
Total Revenues	778,473	775,420	839,687	839,902	840,123	840,350	840,582

Expenses

Administration	48,672	48,675	48,446	48,446	48,446	48,446	48,446
Wages and Benefits	5,215	8,029	8,620	8,835	9,056	9,283	9,515
Operating	745,349	668,716	817,563	817,563	817,563	817,563	817,563
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	52,181	52,182	52,182	52,182	52,182	52,182	52,182
Total Expenses	851,417	777,602	926,811	927,026	927,247	927,474	927,706

Other

Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	57,749	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds	(78,512)	-	(84,942)	(84,942)	(84,942)	(84,942)	(84,942)
Unfunded Amortization	(52,181)	(52,182)	(52,182)	(52,182)	(52,182)	(52,182)	(52,182)
Total Other	(72,944)	(2,182)	(87,124)	(87,124)	(87,124)	(87,124)	(87,124)

Gibsons & Area Library (Surplus)/Deficit:

- - - - - -

Capital Project Summary

Gibsons & Area Library

640

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

- - - - -

Capital Projects Total:

- - - - -

643 Egmont/Pender Harbour Library Service



About: Provides Grant-In-Aid equivalent funding to the Sechelt Library and Pender Harbour Reading Room.

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1086 - Egmont-Pender Harbour Library Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: The greater of \$0.040/\$1000 or \$67000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	44,808	53,341	52,828	54,902	58,861	3,959	7.21%	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	44,808	53,341	52,828	54,902	58,861	3,959	7.21%	100.00%
Limit by law	80,826	81,911	85,895	123,056	132,328			

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

	2019	2020	2021	2022	2023
Residential [01]	2.10	2.47	2.34	1.72	1.71
Utilities [02]	7.35	8.63	8.18	6.00	5.97
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.14	8.39	7.95	5.83	5.80
Business and Other [06]	5.14	6.04	5.73	4.20	4.18
Managed Forest Land [07]	6.30	7.40	7.01	5.15	5.12
Rec/Non Profit [08]	2.10	2.47	2.34	1.72	1.71
Farm [09]	2.10	2.47	2.34	1.72	1.71

Egmont/Pender Harbour Library Service

643

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Grants in Lieu of Taxes

-

-

-

-

-

-

-

Tax Requisitions

54,900

54,902

58,861

58,399

59,916

59,916

59,916

Total Revenues

54,900

54,902

58,861

58,399

59,916

59,916

59,916

Expenses

Administration

3,024

3,028

3,412

3,412

3,412

3,412

3,412

Operating

51,876

51,874

55,449

54,987

56,504

56,504

56,504

Total Expenses

54,900

54,902

58,861

58,399

59,916

59,916

59,916

Egmont/Pender Harbour Library Service (Surplus)/Deficit:

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-

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-

-

645 Halfmoon Bay Library Service



About: Provides Grant-In-Aid equivalent funding to Sechelt Library.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1046 - Halfmoon Bay Library Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.200/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	173,244	150,433	156,463	161,380	172,985	11,605	7.19%	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	173,244	150,433	156,463	161,380	172,985	11,605	7.19%	100.00%
Limit by law	300,346	300,346	311,706	434,429	481,210			

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

	2019	2020	2021	2022	2023
Residential [01]	8.99	8.23	8.30	6.43	6.27
Utilities [02]	31.46	28.81	29.04	22.50	21.93
Major Industry [04]	30.56	27.98	28.21	21.85	21.31
Light Industry [05]	30.56	27.98	28.21	21.85	21.31
Business and Other [06]	22.02	20.17	20.33	15.75	15.35
Managed Forest Land [07]	26.96	24.69	24.89	19.28	18.80
Rec/Non Profit [08]	8.99	8.23	8.30	6.43	6.27
Farm [09]	8.99	8.23	8.30	6.43	6.27

Halfmoon Bay Library Service

645

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	161,376	161,380	172,985	171,533	176,307	176,307	176,307
Total Revenues	161,378	161,380	172,985	171,533	176,307	176,307	176,307

Expenses

Administration	9,036	9,032	10,042	10,042	10,042	10,042	10,042
Operating	152,352	152,350	162,945	161,491	166,265	166,265	166,265
Total Expenses	161,388	161,382	172,987	171,533	176,307	176,307	176,307

Other

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

Halfmoon Bay Library Service (Surplus)/Deficit:	8	-	-	-	-	-	-
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646 Roberts Creek Library Service



About: Provides Grant-In-Aid equivalent funding to the Roberts Creek Reading Room, Gibsons Library and Sechelt Library.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1043.1 - Roberts Creek Library Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.250/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	161,084	182,787	197,380	196,193	216,173	19,980	10.18%	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	161,084	182,787	197,380	196,193	216,173	19,980	10.18%	100.00%
Limit by law	349,349	349,349	379,970	489,616	541,603			

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

	2019	2020	2021	2022	2023
Residential [01]	11.19	12.91	12.84	9.93	9.88
Utilities [02]	39.15	45.17	44.94	34.74	34.58
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	27.40	31.62	31.45	24.32	24.20
Managed Forest Land [07]	33.56	38.72	38.52	29.78	29.64
Rec/Non Profit [08]	11.19	12.91	12.84	9.93	9.88
Farm [09]	11.18	12.90	12.84	9.93	9.88

Roberts Creek Library Service
646

Actuals

 Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions

196,188

196,193

216,173

215,260

218,256

218,256

218,256

Total Revenues

196,188
196,193
216,173
215,260
218,256
218,256
218,256
Expenses

Administration

6,588

6,585

12,486

12,486

12,486

12,486

12,486

Operating

111,095

189,608

118,745

117,832

120,828

120,828

120,828

Total Expenses

117,683
196,193
131,231
130,318
133,314
133,314
133,314
Other

Transfer to/(from) Other Funds

78,512

-

84,942

84,942

84,942

84,942

84,942

Total Other

78,512
-
84,942
84,942
84,942
84,942
84,942

Roberts Creek Library Service (Surplus)/Deficit:

7

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648 Museum Service



About: This function provides funding for museums on the Sunshine Coast.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1049 - Museum Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.050/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	19,306	20,489	22,136	26,605	25,993	(612)	(2.30%)	15.04%
Area B - Halfmoon Bay	18,619	18,606	19,844	22,276	22,196	(80)	(0.36%)	12.84%
Area D - Roberts Creek	13,457	13,883	15,533	16,826	16,886	60	0.36%	9.77%
Area E - Elphinstone	10,352	10,735	11,724	12,928	13,118	190	1.47%	7.59%
Area F - West Howe Sound	17,478	18,419	20,586	21,611	20,984	(627)	(2.90%)	12.14%
Member Municipalities								
District of Sechelt	38,246	38,440	41,361	46,873	49,107	2,234	4.77%	28.41%
Town of Gibsons	17,429	18,035	19,170	20,658	21,345	687	3.33%	12.35%
shíshálh Nation Government District	2,796	2,976	3,190	3,360	3,218	(142)	(4.23%)	1.86%
Net Taxes Levied	137,682	141,582	153,544	171,136	172,848	1,712	1.00%	100.00%
Limit by law	662,635	662,635	698,583	936,782	1,043,373			

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

	2019	2020	2021	2022	2023
Residential [01]	.90	.95	.98	.83	.75
Utilities [02]	3.17	3.32	3.43	2.91	2.64
Major Industry [04]	3.08	3.22	3.33	2.83	2.56
Light Industry [05]	3.08	3.22	3.33	2.83	2.56
Business and Other [06]	2.22	2.32	2.40	2.04	1.85
Managed Forest Land [07]	2.71	2.84	2.94	2.49	2.26
Rec/Non Profit [08]	.90	.95	.98	.83	.75
Farm [09]	.90	.95	.98	.83	.75

650 Community Parks



About: Develops and maintains approximately 30 parks and 25-30 beach accesses and trails in rural areas of the Regional District. Service is provided by SCRD staff and contractors.

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1001.3 - Community Parks

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.500/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	425,711	429,268	464,859	539,379	653,596	114,217	21.18%	26.21%
Area B - Halfmoon Bay	410,557	389,814	416,725	451,608	558,124	106,516	23.59%	22.38%
Area D - Roberts Creek	296,736	290,863	326,190	341,131	424,608	83,477	24.47%	17.03%
Area E - Elphinstone	228,281	224,912	246,199	262,091	329,863	67,772	25.86%	13.23%
Area F - West Howe Sound	385,411	385,895	432,302	438,124	527,656	89,532	20.44%	21.16%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shishálh Nation Government District								
Net Taxes Levied	1,746,696	1,720,751	1,886,276	2,032,333	2,493,848	461,515	22.71%	100.00%
Limit by law	3,879,091	3,879,091	4,129,817	5,554,997	6,075,337			

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

	2019	2020	2021	2022	2023
Residential [01]	19.94	19.85	20.57	16.85	18.94
Utilities [02]	69.80	69.47	71.99	58.98	66.29
Major Industry [04]	67.81	67.48	69.94	57.30	64.39
Light Industry [05]	67.81	67.48	69.94	57.30	64.39
Business and Other [06]	48.86	48.63	50.40	41.29	46.40
Managed Forest Land [07]	59.83	59.54	61.71	50.56	56.82
Rec/Non Profit [08]	19.94	19.85	20.57	16.85	18.94
Farm [09]	19.94	19.85	20.57	16.85	18.94

Capital Project Summary

Community Parks

650

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2022	2022	2023	2024	2025	2026	2027
CP1032	Coopers Green Park Hall & Parking-Design Plans	7,480	47,280	40,392	-	-	-	-
CP1222	Parks Building (Partial Replacement / Upgrade)	-	300,000	300,000	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	(1)	99,996	153,192	-	-	-	-
CP1254	Parkland from Subdivision	130,400	-	-	-	-	-	-
CP1290	Cab Tractor	69,158	69,996	-	-	-	-	-
CP1341	Coopers Green Hall Replacement	85,192	4,473,648	4,390,512	-	-	-	-
CP1354	Solid Waste Bylaw Implementation- Parks	-	-	80,568	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	-	-	60,000	-	-	-	-
Capital Projects Total:		292,229	4,990,920	5,024,664				

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	16,209	7,625	16,244	17,782	20,210	2,428	13.65%	33.80%
Area D - Roberts Creek	8,924	4,207	9,120	10,719	12,590	1,871	17.45%	21.05%
Area E - Elphinstone	7,952	3,752	8,145	9,675	11,517	1,842	19.04%	19.26%
Area F - West Howe Sound	12,349	5,872	12,457	13,577	15,479	1,902	14.01%	25.89%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	45,433	21,456	45,966	51,752	59,796	8,044	15.54%	100.00%
Limit by law	514,605	514,605	547,965	719,951	798,416			

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

	2019	2020	2021	2022	2023
Residential [01]	1.77	.83	1.70	1.69	1.81
Utilities [02]	6.20	2.90	5.96	5.92	6.35
Major Industry [04]	6.03	2.82	5.79	5.75	6.17
Light Industry [05]	6.03	2.82	5.79	5.75	6.17
Business and Other [06]	4.34	2.03	4.18	4.14	4.44
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.77	.83	1.70	1.69	1.81
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths

665

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	51,756	51,752	59,796	56,027	56,682	57,358	58,047
Investment Income	2,573	-	-	-	-	-	-
Total Revenues	54,329	51,752	59,796	56,027	56,682	57,358	58,047

Expenses

Administration	17,964	17,967	12,037	12,037	12,037	12,037	12,037
Wages and Benefits	9,907	16,027	22,583	26,282	26,937	27,613	28,302
Operating	4,150	82,758	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	84,348	99,607	99,607	99,607	99,607	99,607	99,607
Total Expenses	116,369	216,359	141,935	145,634	146,289	146,965	147,654

Other

Capital Expenditures (Excluding Wages)	-	-	600,860	-	-	-	-
Transfer to/(from) Reserves	22,298	(65,000)	(64,089)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	-	-	7,468	-	-	-	-
Transfer to/(from) Other Funds	-	-	(526,771)	-	-	-	-
Unfunded Amortization	(84,348)	(99,607)	(99,607)	(99,607)	(99,607)	(99,607)	(99,607)
Total Other	(62,050)	(164,607)	(82,139)	(89,607)	(89,607)	(89,607)	(89,607)

Bicycle & Walking Paths (Surplus)/Deficit:

(10)

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Capital Project Summary

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665	2022	2022	2023	2024	2025	2026	2027	
CP1360 Lower Road Retaining Wall	-	-	600,864	-	-	-	-	
Capital Projects Total:			600,864					

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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	11,344	11,592	14,195	14,580	14,398	(182)	(1.25%)
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	11,344	11,592	14,195	14,580	14,398	(182)	(1.25%)
Limit by law	143,260	143,260	150,244	215,279	231,496		

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

	2019	2020	2021	2022	2023
Residential [01]	1.52	1.54	1.79	1.57	1.45
Utilities [02]	5.33	5.39	6.27	5.51	5.07
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.18	5.23	6.10	5.35	4.92
Business and Other [06]	3.73	3.77	4.39	3.85	3.55
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.52	1.54	1.79	1.57	1.45
Farm [09]	-	-	-	-	-

670 Regional Recreation Programs



About: Co-ordinates the provision of Recreation Services provided outside of Community Recreation Facilities and provides funding for Community Schools youth recreation services.

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1007 - Regional Recreation Programs

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.150/\$1000

Requisitions	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	22,513	25,604	22,714	24,380	29,626	5,246	21.52%	15.63%
Area B - Halfmoon Bay	21,712	23,251	20,362	20,413	25,299	4,886	23.94%	13.35%
Area D - Roberts Creek	15,693	17,349	15,939	15,419	19,247	3,828	24.83%	10.15%
Area E - Elphinstone	12,072	13,415	12,030	11,847	14,952	3,105	26.21%	7.89%
Area F - West Howe Sound	14,544	16,248	14,691	13,395	16,482	3,087	23.05%	8.69%
Member Municipalities								
District of Sechelt	44,601	48,036	42,441	42,953	55,972	13,019	30.31%	29.53%
Town of Gibsons	20,324	22,538	19,670	18,931	24,329	5,398	28.51%	12.83%
shíshálh Nation Government District	3,260	3,718	3,273	3,079	3,668	589	19.13%	1.93%
Net Taxes Levied	154,719	170,160	151,121	150,416	189,574	39,158	26.03%	100.00%
Limit by law	1,903,252	1,903,252	2,000,884	2,685,264	3,001,407			

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

	2019	2020	2021	2022	2023
Residential [01]	1.05	1.18	1.01	.76	.86
Utilities [02]	3.69	4.14	3.52	2.67	3.00
Major Industry [04]	3.59	4.03	3.42	2.59	2.92
Light Industry [05]	3.59	4.03	3.42	2.59	2.92
Business and Other [06]	2.58	2.90	2.46	1.87	2.10
Managed Forest Land [07]	3.16	3.55	3.02	2.29	2.58
Rec/Non Profit [08]	1.05	1.18	1.01	.76	.86
Farm [09]	1.05	1.18	1.01	.76	.86

Regional Recreation Programs

670

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	150,420	150,416	189,574	189,650	189,727	189,809	189,889
User Fees & Service Charges	-	10,319	2,119	10,319	10,319	10,319	10,319
Investment Income	758	-	-	-	-	-	-
Total Revenues	151,178	160,735	191,693	199,969	200,046	200,128	200,208

Expenses

Administration	9,804	9,807	10,372	10,372	10,372	10,372	10,372
Wages and Benefits	1,670	2,385	3,041	3,117	3,194	3,276	3,356
Operating	140,173	152,543	178,280	186,480	186,480	186,480	186,480
Total Expenses	151,647	164,735	191,693	199,969	200,046	200,128	200,208

Other

Transfer to/(from) Reserves	(477)	(4,000)	-	-	-	-	-
Total Other	(477)	(4,000)	-	-	-	-	-

Regional Recreation Programs (Surplus)/Deficit:

(8)

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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	2019	2020	2021	2022	2023	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	30,341	30,256	28,888	31,769	30,898	(871)	(2.74%)	15.04%
Area B - Halfmoon Bay	29,261	27,475	25,897	26,599	26,385	(214)	(0.80%)	12.84%
Area D - Roberts Creek	21,149	20,501	20,271	20,092	20,073	(19)	(0.09%)	9.77%
Area E - Elphinstone	16,270	15,852	15,300	15,437	15,594	157	1.02%	7.59%
Area F - West Howe Sound	27,469	27,199	26,865	25,805	24,945	(860)	(3.33%)	12.14%
Member Municipalities								
District of Sechelt	60,108	56,764	53,977	55,970	58,375	2,405	4.30%	28.41%
Town of Gibsons	27,391	26,633	25,017	24,668	25,373	705	2.86%	12.35%
shíshálh Nation Government District	4,393	4,394	4,163	4,012	3,825	(187)	(4.66%)	1.86%
Net Taxes Levied	216,381	209,075	200,378	204,351	205,468	1,117	0.55%	100.00%
Limit by law	530,108	530,108	558,866	749,425	834,698			

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

	2019	2020	2021	2022	2023
Residential [01]	1.42	1.40	1.28	.99	.90
Utilities [02]	4.97	4.90	4.47	3.47	3.13
Major Industry [04]	4.83	4.76	4.35	3.37	3.04
Light Industry [05]	4.83	4.76	4.35	3.37	3.04
Business and Other [06]	3.48	3.43	3.13	2.43	2.19
Managed Forest Land [07]	4.26	4.20	3.83	2.98	2.69
Rec/Non Profit [08]	1.42	1.40	1.28	.99	.90
Farm [09]	1.42	1.40	1.28	.99	.90

Dakota Ridge Recreation Service Area

680

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

Revenues

Tax Requisitions	204,348	204,351	205,468	210,005	212,323	214,705	217,142
User Fees & Service Charges	45,200	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	2,881	-	-	-	-	-	-
Other Revenue	3,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	255,429	244,351	245,468	250,005	252,323	254,705	257,142

Expenses

Administration	27,864	27,863	26,715	26,715	26,715	26,715	26,715
Wages and Benefits	50,887	85,506	88,313	92,850	95,168	97,550	99,987
Operating	148,462	134,982	132,631	130,440	130,440	130,440	130,440
Amortization of Tangible Capital Assets	42,598	45,966	45,966	45,966	45,966	45,966	45,966
Total Expenses	269,811	294,317	293,625	295,971	298,289	300,671	303,108

Other

Capital Expenditures (Excluding Wages)	17,628	51,500	33,872	-	-	-	-
Transfer to/(from) Reserves	10,598	(55,500)	(36,063)	-	-	-	-
Unfunded Amortization	(42,598)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)
Total Other	(14,372)	(49,966)	(48,157)	(45,966)	(45,966)	(45,966)	(45,966)

Dakota Ridge Recreation Service Area (Surplus)/Deficit:

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Capital Project Summary

Dakota Ridge Recreation Service Area

680

Actuals

Amended
Budget

Adopted Budget

Financial Plan; Forecast Budget

2022

2022

2023

2024

2025

2026

2027

CP1225 One-Time Minor Capital – Upgrades and Renewal

17,628

29,496

11,868

-

-

-

-

CP1246 Snowmobile Purchase

-

21,996

21,996

-

-

-

-

Capital Projects Total:

17,628

51,492

33,864