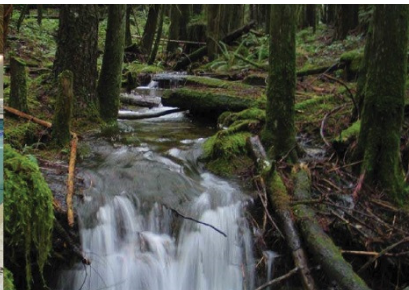




2019-2023

Sunshine Coast Regional District

Financial Plan



www.scrd.ca/budget

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Executive Summary

The development of the Sunshine Coast Regional District's (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. With a new Board elected in October of 2018, 2019 will mark the development and adoption of a new Strategic Plan.

The 2019-2023 Financial Plan document provides an overview of the Sunshine Coast community and the SCRD's organizational and governance structure, 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. Each year, as part of the Budget Process, there are several public meetings as well as public presentations, media releases and distributed briefing notes. The Financial Plan, in the form of a bylaw, must be adopted by March 31 of each year. Sunshine Coast Regional District Financial Plan Bylaw No 721, 2019 was adopted by the Board on March 28, 2019.

For 2019, over 50 new projects were proposed and included in the 2019-2023 Financial Plan. Projects approved in prior years are carried forward into the Financial Plan and do not have additional financial implications.

Overall taxation funding for the 2019 budget increased \$1,227,853 or 6.47% from the 2018 approved budget. A detailed analysis is included in the "**Tax by Area and Service**" summary on page 30.

As the region continues to grow, the Financial Planning process focuses on providing existing services in a financially sustainable manner and achieving the strategic goals of the Board. This approach to financial and strategic management ensures the SCRD will meet the needs of the region.

Message from the Chair



The 2019-2023 Financial Plan provides the five-year operating and capital budget for the Sunshine Coast Regional District. This plan is developed annually by the SCRD with support from staff, and addresses priorities identified by our community.

The latter part of 2018 brought a complete change to the SCRD Governance table. The October election brought in many new faces to the Board and across the Sunshine Coast. The newly elected have been working hard to learn about legislative process, budget, and the challenges and opportunities we face in our community.

Strategic Plan

The new board is launching a new strategic plan for 2019-2022, focussing on five key areas: Infrastructure Management and Planning, Regional Collaboration and Communication, Climate Change and Resilience, Connecting Community, and Advocacy. This strategic plan serves as a lens for decision-making, building on the work of previous boards, while looking forward to the Coast's future.

Water

Many factors are contributing to our heightened need for sustainable water sources on the Sunshine Coast. Our growing population, economic development and increasing summer droughts are contributing to water deficits in the last weeks of summer for residents in the Chapman water system.

A few of the projects we are working on over the next few years are raw water reservoirs, groundwater sourcing, and uncoupling the Town of Gibsons from the Chapman system.

At the same time, we're working with the community to increase conservation measures in water meters, rain harvesting through a rebate program, and public engagement sessions.

Solid Waste Management

Our landfill is approaching the end of its life and is a top priority for the next few years as the SCRD prepares to fully fund the closure, increase life expectancy through waste diversion and begin the search for a new site. Managing the solid waste stream of our community is a complicated and costly process.

First Nations

We will continue to work on protocol agreements with Skwxwú7mesh Úxwumixw and shíshálh First Nations. Greater understanding of the reconciliation process and its impacts is a continuing focus for directors and staff. It is important that we all explore opportunities to make our relationships with First Nations stronger.

The Sunshine Coast is a special place, a unique blend of communities, voices and experiences. Through our shared commitment and with respectful dialogue and collaboration, this board will build on its strong foundation with a strategic direction focused on creating a better community for all citizens. We are grateful to the previous Boards for their time, energy and commitment to our community and look forward to building on their legacy as we continue to move forward, together.

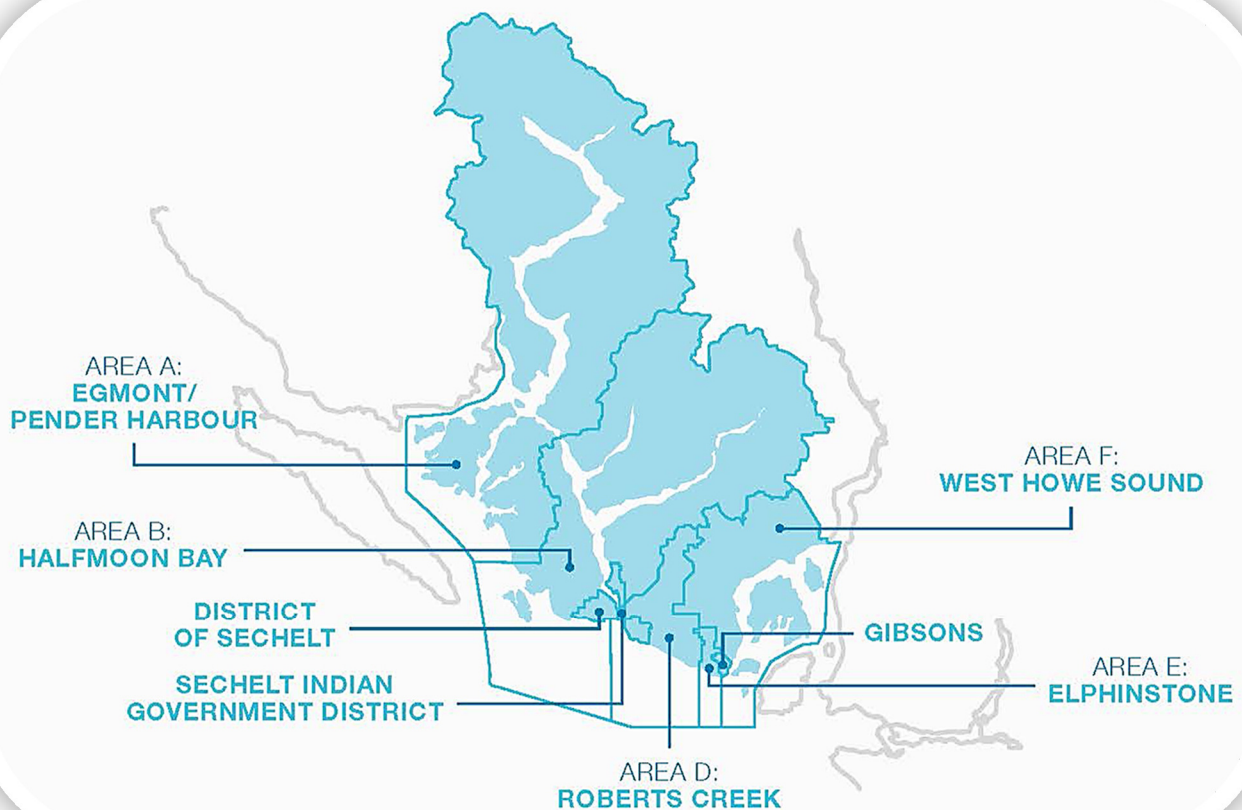


Lori Pratt
Sunshine Coast Regional District Chair

A. INTRODUCTORY SECTION

Community Overview

Stretching from the McNab Valley to Earls Cove, the Sunshine Coast Regional District (SCRD) provides regional government to 29,970 residents in three municipalities and five rural areas. The SCRD is located within the territories of the Sechelt (*shíshálh*) and Squamish (*Skwxwú7mesh*) Nations.



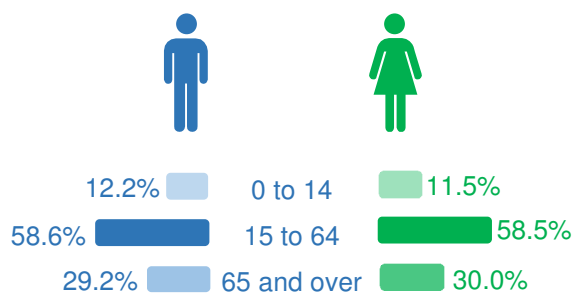
Community at a Glance

(Source: Statistics Canada, 2016 Census)



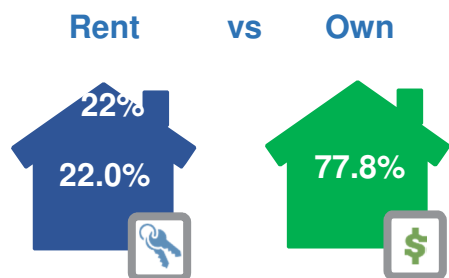
Population
29,970

Demographics by age and gender



Marital status

Married	48.6%
Single	19.5%
Common Law	12.4%
Divorced	9.0%
Widowed	7.0%
Separated	3.4%



Total Property Assessment Values

Rural Total	<u>\$7,858,311,901</u>
Municipal Total	<u>5,706,101,323</u>
SCRD Total	<u>\$13,564,413,224</u>

Source: BC Assessment (2019 revised roll)

Highlights of Sunshine Coast Regional District Services




71.6 km of trails

102 community parks and beach accesses



16.79 km of paved bike paths.



275,367 recreation facilities visits.



448,000 one way transit rides.



\$64.977 million in annual construction values for building permits issued.




1,204 tonnes recyclables collected at depots.



62 Board and committee meetings administered.



70 Emergency program volunteers.



518 fire department incident responses.



1142 dog licenses issued.



441 kilograms waste landfilled per person.

Sunshine Coast Regional District Services

Coast-wide, 45 distinct services are delivered to residents by five departments—Administration and Legislative Services, Corporate Services, Human Resources Services, Infrastructure Services, and Planning and Community Development Services. Services are made possible in large part by using tax dollars. SCRD property taxes, parcel taxes, user fees, and

other sources of revenue help pay for these services and other programs that help make the Sunshine Coast a desirable place to live. The costs of each service provided by a Regional District are recovered only from the area that benefits from the service. Some of the services involve all Electoral Areas and Municipalities while others pertain to specific areas.



General Government Services

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



Protective Services

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



Recreation & Cultural Services

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



Transportation Services

- Public Transit
- Maintenance Facility
- Regional Street Lighting
- Local Street Lighting
- Ports Services (10 docks)



Environmental Services

- Regional Solid Waste
- Refuse Collection



Water Services

- Regional Water Services, North and South Pender Harbour Water
- Local Sewer 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

Other Non-service Responsibilities

- Hillside Industrial Park
- Regional Hospital District

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

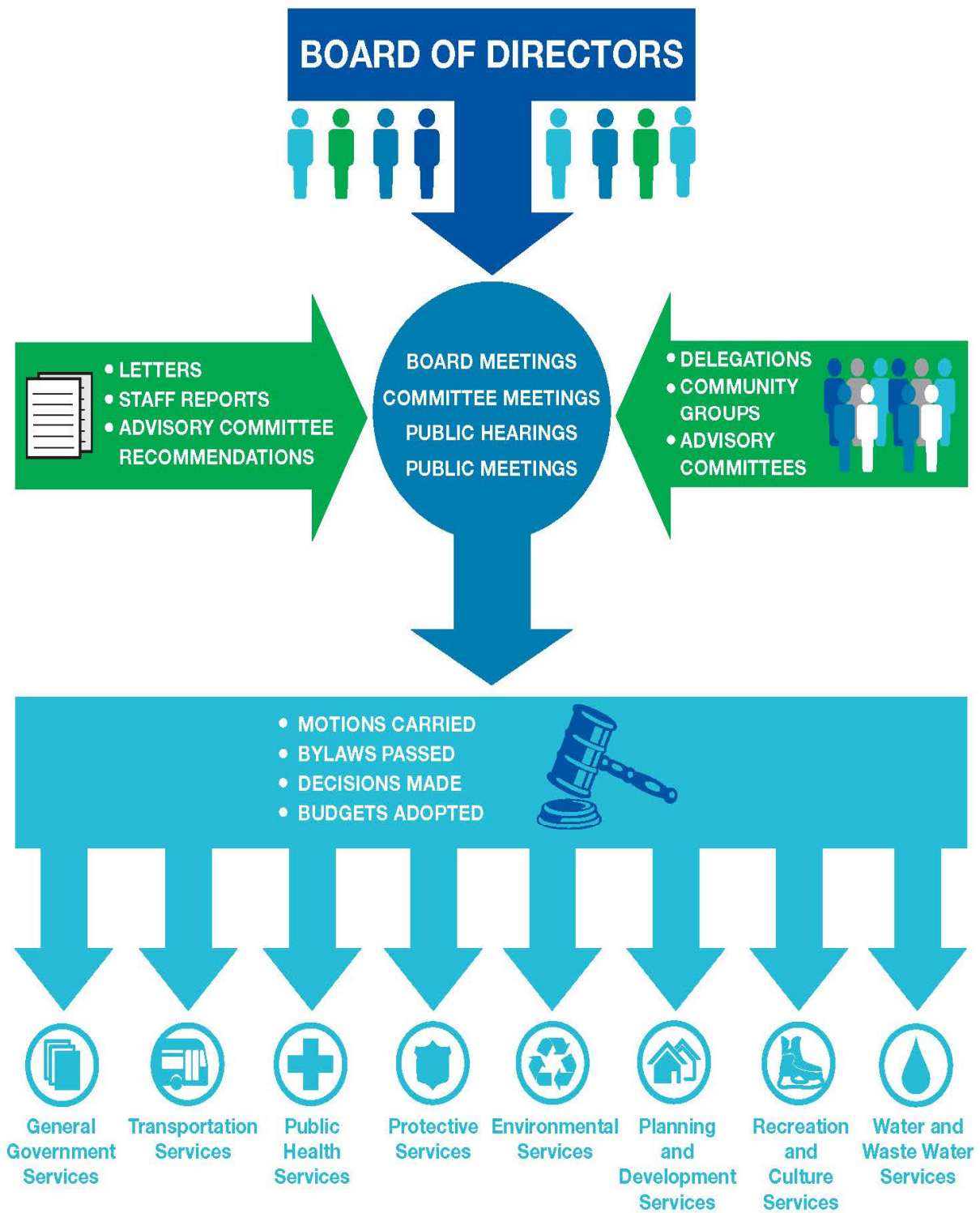
2019 Service Listing Grid

	Service Name	Revenue Source	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG
110	General Administrative & Legislative Services	PT, AS, FO	X	X	X	X	X	X	X	X	X	X
121	Grants in Aid - Area A Only	PT	X									
122	Grants in Aid - Area B Only	PT		X	X							
123	Grants in Aid - Areas E & F Only	PT					X	X	X			
125	Grants in Aid - A, B, D, E, F, DoS, ToG	PT	X	X	X	X	X	X	X	X		X
126	Greater Gibsons Community Participation	PT					X	X	X			
127	Grants in Aid - Area D Only	PT				X						
128	Grants in Aid - Area E Only	PT					X					
129	Grants 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
151	Feasibility - Area A	PT	X									
152	Feasibility - Area B	PT		X	X							
153	Feasibility - Area D	PT				X						
155	Feasibility - Area F	PT						X	X			
200	Bylaw Enforcement	PT	X	X	X	X	X	X	X		X	
204	Halfmoon 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	Halfmoon 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	Keats Island 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	Granthams 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				
365	North Pender Harbour Water Service	PF, FO	D								D	
366	South Pender Harbour Water Service	PF, FO	D									
370	Regional Water Service	PF, FO	D	D		D	D	D	D	D		
380	Waste Water Plants	PF, FO	X	X	X	X	X	X	X			
382	Woodcreek Waste Water Plant	PF, FO					D					
387	Square Bay Waste Water Plant	PF, FO		D								
393	Lily Lake Village Waste Water Plant	PF, FO	D									
394	Painted Boat Waste Water Plant	FO	D									
395	Sakinaw Ridge Waste Water Plant	PF, FO	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, PF, FO		X		X	X	X		X	X	X
625	Pender Harbour Pool	PT, PF, 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	Halfmoon Bay Library Service	PT		X								
646	Roberts Creek Library Service	PT				X						
648	Museum 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
680	Dakota Ridge Recreation Service Area	PT, FO	X	X	X	X	X	X	X	X	X	X

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

How the Sunshine Coast Regional District Works



Who We Are and What We Do

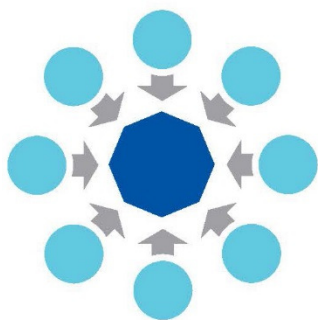
Incorporated in 1967, the SCRD is one of 29 regional districts that were designed to establish a partnership between electoral areas and member municipalities within their boundaries. The octagonal shape of the SCRD logo represents the three municipalities and five electoral areas in the SCRD, which include:

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

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

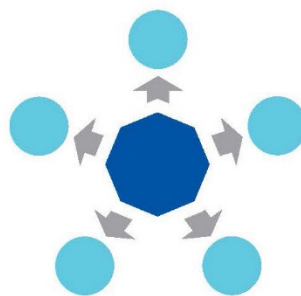
The SCRD is governed by the *Local Government Act* and Community Charter and is run by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

We have three basic roles



1

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



2

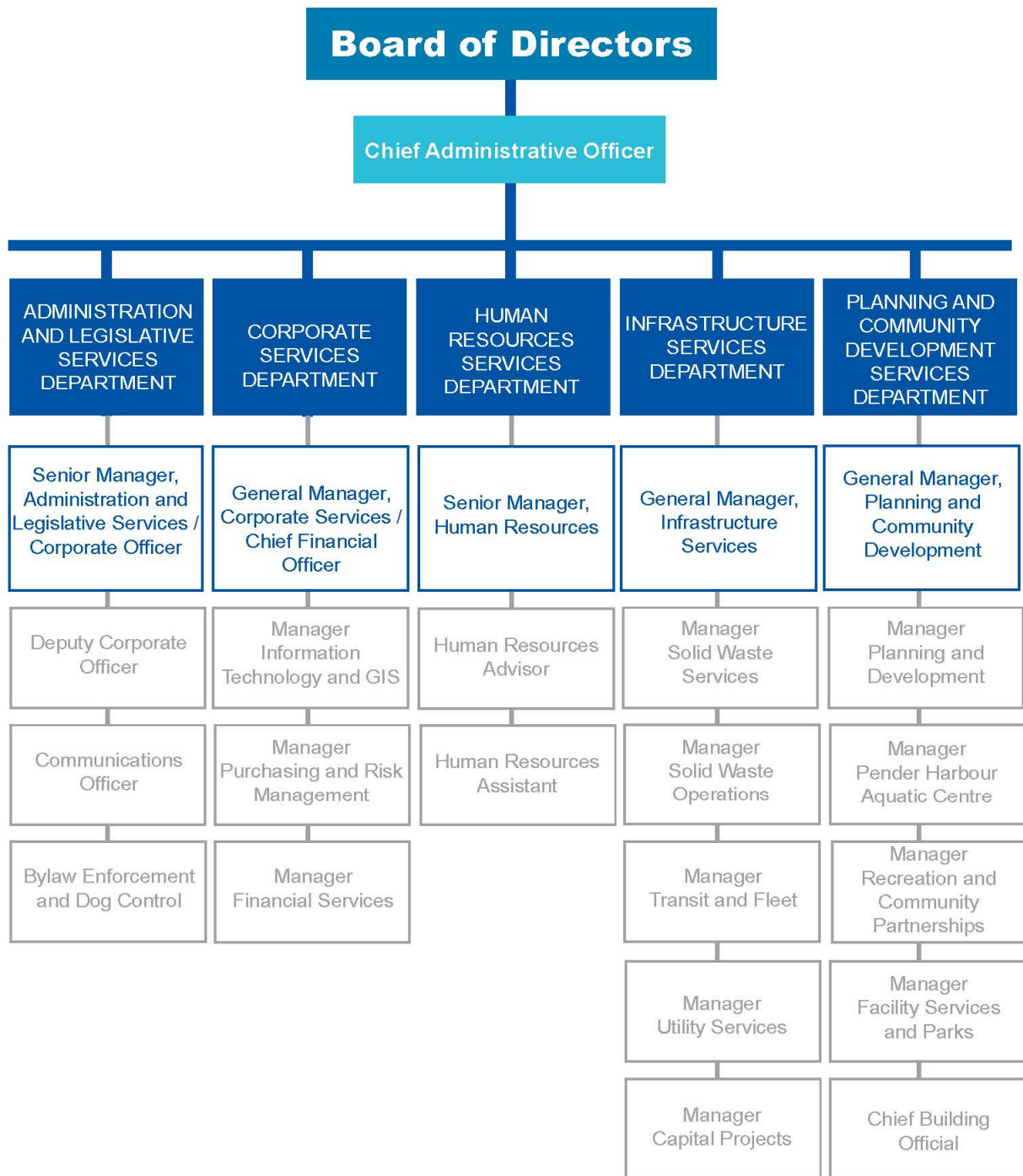
Provide governance for the rural areas.



3

Provide services for some or all areas.

Organizational Structure



Sunshine Coast Regional District Board of Directors



Lori Pratt, Chair
Director, Halfmoon Bay
(Area B)

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 Sechelt Indian 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.



Darnelda Siegers
Vice-Chair
Director
District of Sechelt



Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



Andreas Tize
Director
Roberts Creek
(Area D)



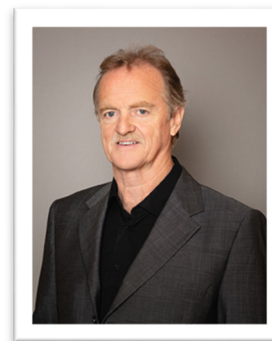
Donna McMahon
Director Elphinstone
(Area E)



Mark Hiltz
Director
West Howe Sound
(Area F)



Keith Julius
Director
Sechelt Indian
Government District



Tom Lamb
Director
District of Sechelt



Bill Beamish
Director
Town of Gibsons

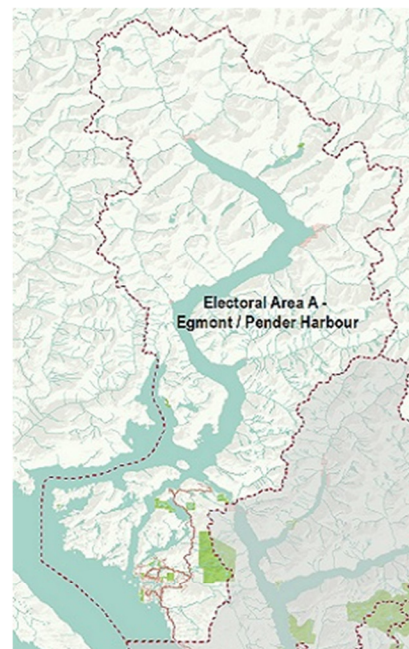
B. ELECTORAL AREAS AND MEMBER MUNICIPALITIES AT A GLANCE

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: 2,624 (2016 Census)

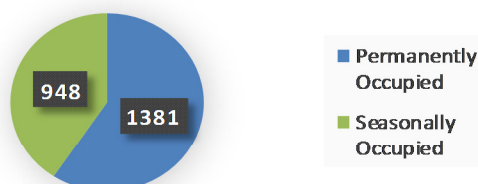
Area: 1,901.61 sq. km.

Average Age: 55.2

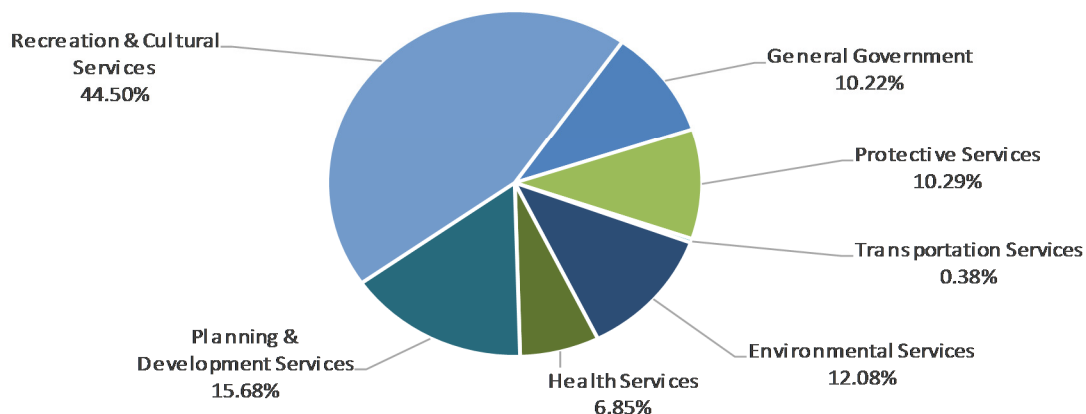
Tax Base:

Residential	91.01%
Utilities	1.02%
Major Industry	0.00%
Light Industry	1.09%
Business / Other	5.71%
Managed Forest	0.69%
Recreation / Non-Profit	0.48%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Area A	\$ 1.64
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 1.00
Regional Sustainability	\$ 0.09
Feasibility- Area A	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.24
Egmont & District Fire Protection ^D	\$ 58.92
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Transportation Services	
Regional Street Lighting	\$ 0.42
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Pender Harbour Health Clinic	\$ 6.86
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning	\$ 11.17
Heritage Conservation	\$ 0.01
Building Inspection	\$ 2.09
Economic Development - Area A	\$ 3.05
Hillside	\$ 0.18
Recreation & Cultural Services	
Pender Harbour Pool ^{D,I}	\$ 70.83
Joint Use - School Facilities	\$ 0.07
Egmont/Pender Harbour Library Service	\$ 2.10
Museum Service	\$ 0.90
Community Parks	\$ 19.94
Area A Bike & Walking Paths ^I	\$ 1.52
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2019 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	\$ -	\$ 25.50
North PH Water Service	\$ 277.74	\$ 326.63
South PH Water Service	\$ 415.01	\$ 330.87
Regional Water Service	\$ 287.31	\$ 263.00
Greaves Road Waste Water	\$ 255.00	\$ 102.00
Canoe Road Waste Water	\$ 218.75	\$ 153.00
Lee Bay Waste Water	\$ 412.50	\$ 102.00
Merrill Crescent Waste Water	\$ 681.25	\$ 265.20
Lily Lake Village Waste Water	\$ 562.50	\$ 204.00
Painted Boat Waste Water	\$ 537.50	\$ -
Sakinaw Ridge Waste Water	\$ 718.75	\$ 418.20
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, Redroofs, 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 Tumagain Island. Land use planning for these islands is the responsibility the Islands Trust.



The commercial areas of Halfmoon Bay include a store and nursery at the south end of Redroofs 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: 2,726 (2016 Census)

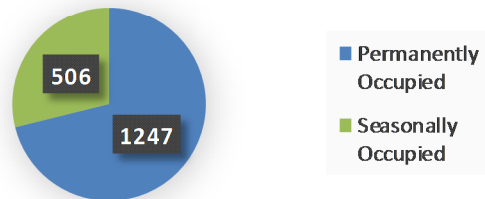
Area: 1,271.54 sq. km.

Average Age: 49.1

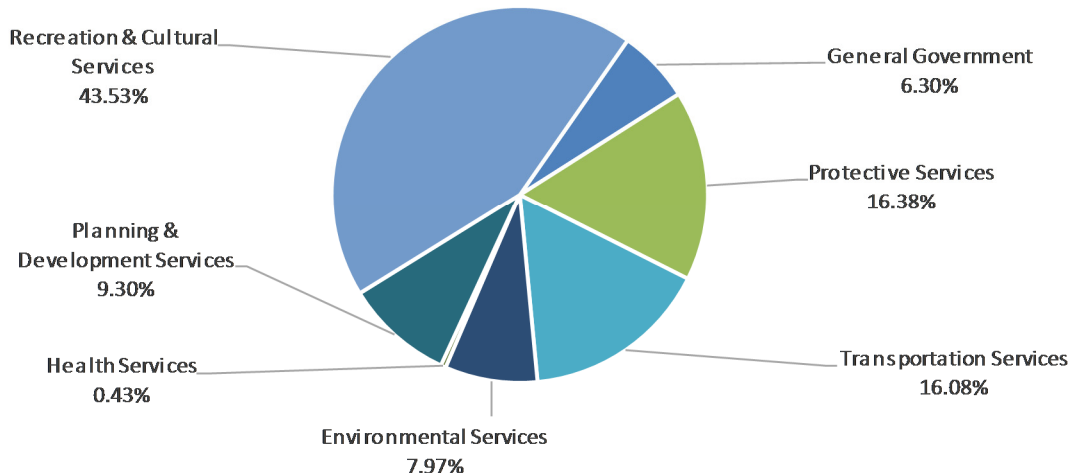
Tax Base:

Residential	77.38%
Utilities	19.61%
Major Industry	0.14%
Light Industry	0.31%
Business / Other	1.99%
Managed Forest	0.38%
Recreation / Non-Profit	0.18%
Farm	0.01%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Area B	\$ 0.91
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 1.00
Regional Sustainability	\$ 0.09
Protective Services	
Bylaw Enforcement	\$ 2.24
Halfmoon Bay Smoke Control	\$ 0.01
Halfmoon Bay Fire Protection ^D	\$ 28.69
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Animal Control	\$ 0.59
Transportation Services	
Transit	\$ 20.80
Regional Street Lighting	\$ 0.42
Hydaway Street Lighting ^D	\$ 1.07
Ports	\$ 5.77
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning ^D	\$ 11.17
Heritage Conservation	\$ 0.01
Building Inspection	\$ 2.09
Economic Development - Area B	\$ 2.02
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ^{D1}	\$ 95.21
Joint Use - School Facilities	\$ 0.07
Halfmoon Bay Library Service ^D	\$ 8.99
Museum Service	\$ 0.90
Community Parks	\$ 19.94
Bicycle & Walking Paths ^I	\$ 1.77
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2019 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	\$ -	\$ 112.67
Regional Water Service	\$ 287.31	\$ 263.00
Curran Road Waste Water	\$ 475.00	\$ 153.00
Jolly Roger Waste Water	\$ 412.50	\$ 20.40
Secret Cove Waste Water	\$ 412.50	\$ 102.00
Square Bay Waste Water	\$ 412.50	\$ 102.00
Refuse Collection	\$ 154.25	\$ -
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 SCR D's water intake and Seaview cemetery.



Population: 3,421 (2016 Census)

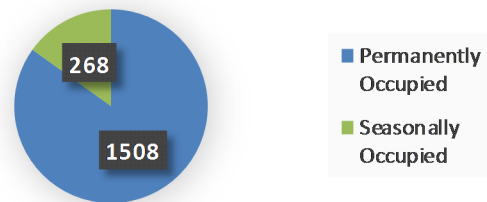
Area: 143.64 sq. km.

Average Age: 46.1

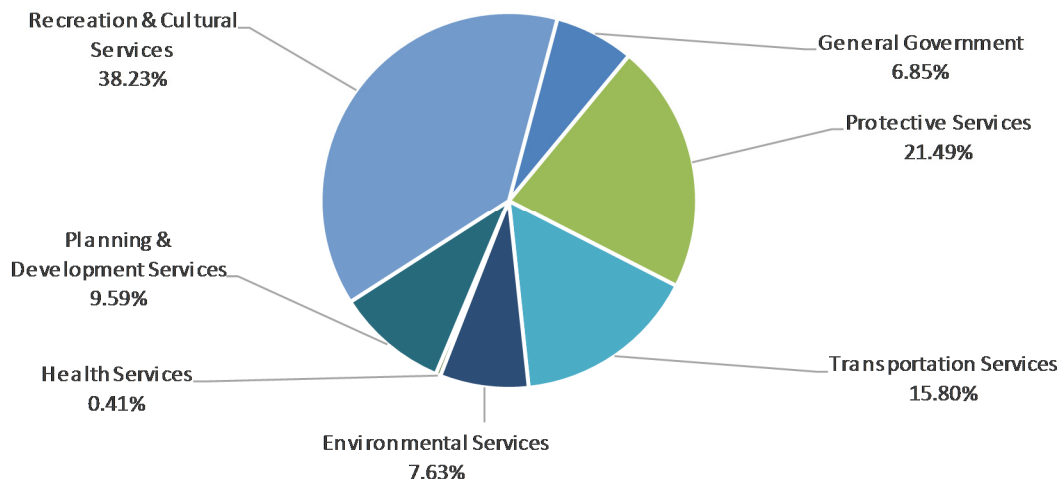
Tax Base:

Residential	95.44%
Utilities	0.99%
Major Industry	0.48%
Light Industry	0.76%
Business / Other	1.15%
Managed Forest	1.06%
Recreation / Non-Profit	0.12%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Area D	\$ 2.35
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 1.00
Regional Sustainability	\$ 0.09
Protective Services	
Bylaw Enforcement	\$ 2.24
Roberts Creek Smoke Control	\$ 0.01
Roberts Creek Fire Protection ^D	\$ 31.95
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Animal Control	\$ 0.59
Transportation Services	
Transit	\$ 20.80
Regional Street Lighting	\$ 0.42
Spruce Street Lighting ^D	\$ 5.51
Ports	\$ 6.46
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning	\$ 11.17
Heritage Conservation	\$ 0.01
Building Inspection	\$ 2.09
Economic Development - Area D	\$ 2.49
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 95.21
Joint Use - School Facilities	\$ 0.07
Roberts Creek Library Service	\$ 10.83
Museum Service	\$ 0.90
Community Parks	\$ 19.94
Bicycle & Walking Paths ^I	\$ 1.77
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2019 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	\$ -	\$ 112.67
Regional Water Service	\$ 287.31	\$ 263.00
RC Cohousing Waste Water	\$ 562.50	\$ 204.00
Refuse Collection	\$ 154.25	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area E - Elphinstone

Elphinstone, bordering the Town of Gibsons, is the smallest but most populous of the rural areas of the SCRD. Elphinstone is home to an agricultural plateau where early settlers established farms, and many small family farms are still flourishing there. The Southern portion of Elphinstone is comprised almost entirely of rural residential neighbourhoods, with only a handful of businesses.

A network of public parks, beaches, greenways, creek corridors and ravines run through the area, linked by walking and bicycle trails. The waterfront along Ocean Beach Esplanade is a popular recreation destination for the region, and there are many trails above on the forested slopes of Mt. Elphinstone. Elphinstone is served by two community halls (Chaster House and Frank West Hall), Cedar Grove Elementary School, and Fire Hall #2 of the Gibsons & District Fire Department.



Population: 3,664 (2016 Census)

Area: 21.60 sq. km.

Average Age: 45.5

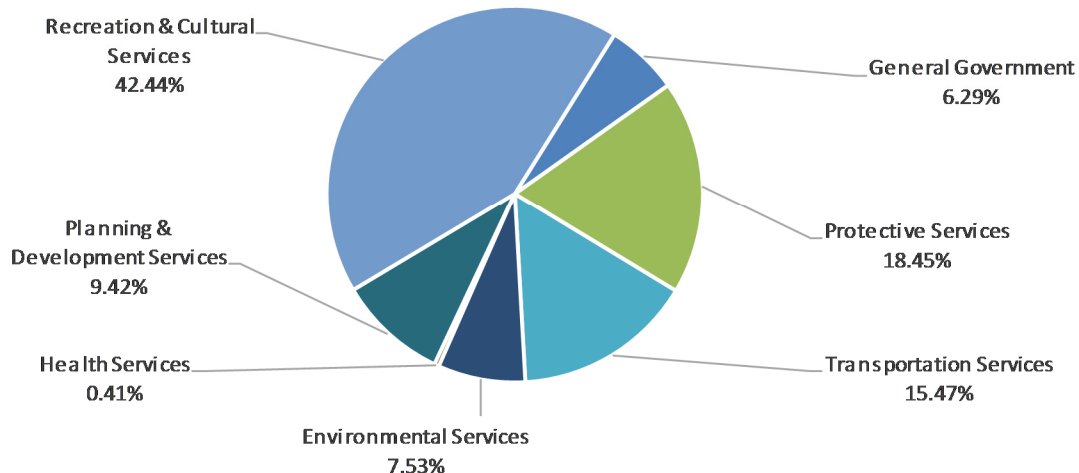
Tax Base:

Residential	97.77%
Utilities	0.10%
Major Industry	0.00%
Light Industry	0.83%
Business / Other	1.30%
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

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Area E	\$ 1.07
Grant in Aid - Areas E & F	\$ 0.15
Grant in Aid - Community Schools	\$ 0.07
Grant in Aid - Greater Gibsons	\$ 0.29
UBCM/Elections	\$ 1.00
Regional Sustainability	\$ 0.09
Protective Services	
Bylaw Enforcement	\$ 2.24
Gibsons & District Fire Protection ^D	\$ 25.96
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Animal Control	\$ 0.59
Transportation Services	
Transit	\$ 20.80
Regional Street Lighting	\$ 0.42
Veterans Street Lighting ^D	\$ 0.54
Woodcreek Street Lighting ^D	\$ 4.19
Fircrest Street Lighting ^D	\$ 2.49
Sunnyside Street Lighting ^D	\$ 5.49
Ports	\$ 5.93
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning	\$ 11.17
Heritage Conservation	\$ 0.01
Building Inspection	\$ 2.09
Economic Development - Area E	\$ 2.43
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 95.21
Joint Use - School Facilities	\$ 0.07
Gibsons Library	\$ 14.01
Museum Service	\$ 0.90
Community Parks	\$ 19.94
Bicycle & Walking Paths ^I	\$ 1.77
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2019 User Fee and Parcel Tax Rates		
<p>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 112.67
Regional Water Service	\$ 287.31	\$ 263.00
Sunnyside Waste Water	\$ 125.00	\$ 51.00
Woodcreek Waste Water	\$ 500.00	\$ 102.00
Refuse Collection	\$ 154.25	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

Collection of Taxes and Fees

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

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

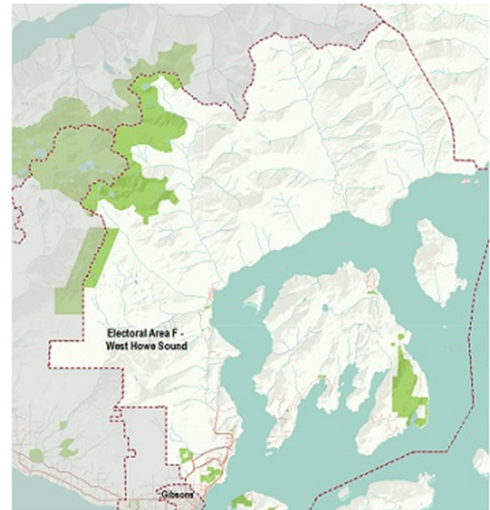
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area F - West Howe Sound

The West Howe Sound area includes Langdale, Port Mellon, Williamson's Landing, Granthams Landing, Soames, Hopkins Landing, and Gambier and Keats Islands. Although this is the most lightly populated area in the SCR D, 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: 2,043 (2016 Census)

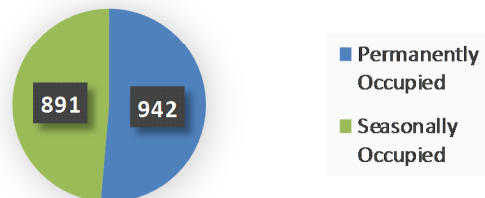
Area: 381.07 sq. km.

Average Age: 49.5

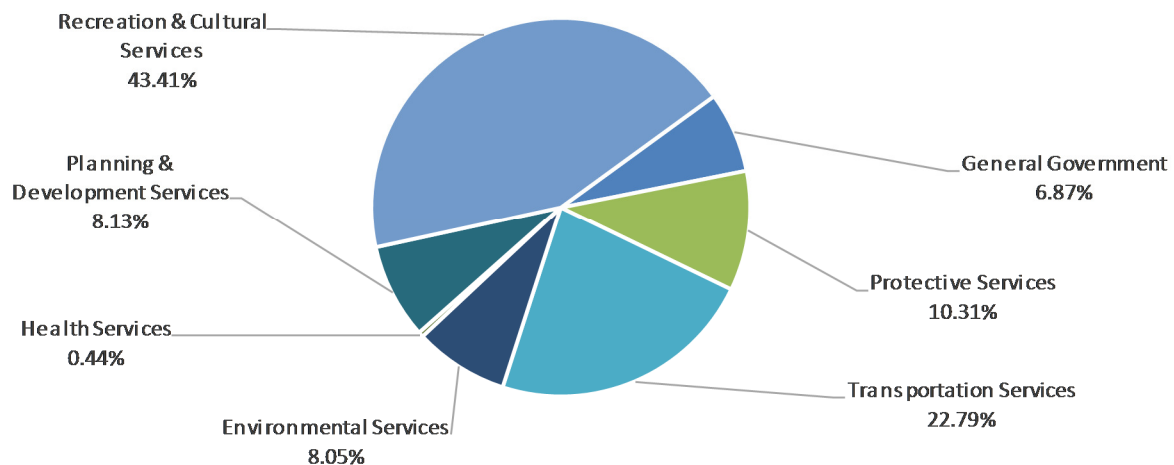
Tax Base:

Residential	69.76%
Utilities	6.09%
Major Industry	15.80%
Light Industry	4.12%
Business / Other	3.29%
Managed Forest	0.60%
Recreation / Non-Profit	0.33%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Area F	\$ 1.30
Grant in Aid - Areas E & F	\$ 0.15
Grant in Aid - Community Schools	\$ 0.07
Grant in Aid - Greater Gibsons	\$ 0.29
UBCM/Elections	\$ 1.00
Regional Sustainability	\$ 0.09
Protective Services	
Bylaw Enforcement	\$ 2.24
Gibsons & District Fire Protection ^D	\$ 25.96
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Animal Control ^D	\$ 0.59
Keats Island Dog Control ^D	\$ 0.16
Transportation Services	
Transit	\$ 20.80
Regional Street Lighting	\$ 0.42
Langdale Street Lighting ^D	\$ 2.77
Granthams Street Lighting ^D	\$ 1.88
Burns Road Street Lighting ^D	\$ 2.88
Stewart Road Street Lighting ^D	\$ 33.79
Ports	\$ 14.63
Langdale Dock ^D	\$ 6.02
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Rural Planning ^D	\$ 11.17
Heritage Conservation	\$ 0.01
Building Inspection	\$ 2.09
Economic Development - Area F	\$ 2.40
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ^{D I}	\$ 95.21
Joint Use - School Facilities	\$ 0.07
Gibsons Library	\$ 14.01
Museum Service	\$ 0.90
Community Parks	\$ 19.94
Bicycle & Walking Paths ^{D I}	\$ 1.77
Recreation Programs ^D	\$ 1.05
Dakota Ridge	\$ 1.42

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2019 User Fee and Parcel Tax Rates		
<p>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 112.67
Regional Water Service	\$ 287.31	\$ 263.00
Langdale Waste Water	\$ 562.50	\$ 102.00
Refuse Collection	\$ 154.25	\$ -
<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

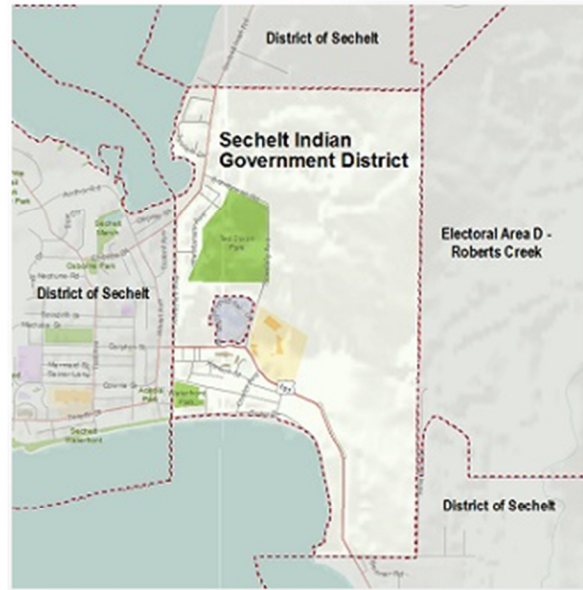
All user fees as well as parcel taxes for waste water services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

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.

Sechelt Indian Government District

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



Population: 671 (2016 Census)

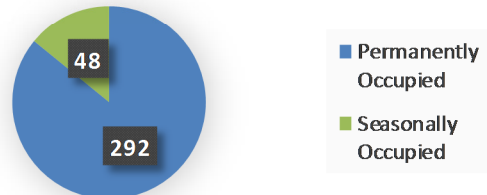
Area: 10.81 sq. km.

Average Age: 43.9

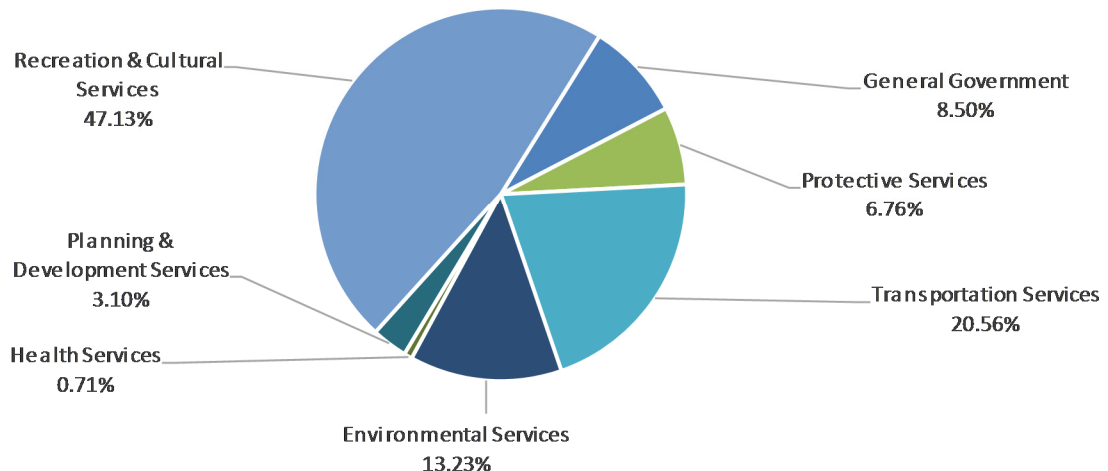
Tax Base:

Residential	48.09%
Utilities	0.63%
Major Industry	0.00%
Light Industry	27.35%
Business / Other	23.84%
Managed Forest	0.00%
Recreation / Non-Profit	0.00%
Farm	0.08%

Dwellings



Where Do Your Tax Dollars Go?



Sechelt Indian Govt. District - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Regional Sustainability	\$ 0.09
Protective Services	
Bylaw Enforcement	\$ 2.24
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Animal Control	\$ 0.59
Transportation Services	
Transit	\$ 20.80
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Building Inspection	\$ 2.09
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 95.21
Museum Service	\$ 0.90
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

¹ Rate is applicable on assessed improvements only

2019 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	\$ -	\$ 112.67

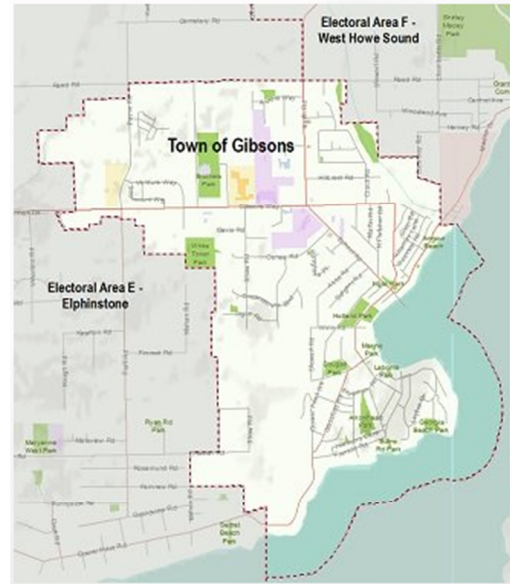
Collection of Taxes and Fees

Ad valorem and parcel taxes are collected by the Sechelt Indian 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: 4,605 (2016 Census)

Area: 4.29 sq. km.

Average Age: 50.1

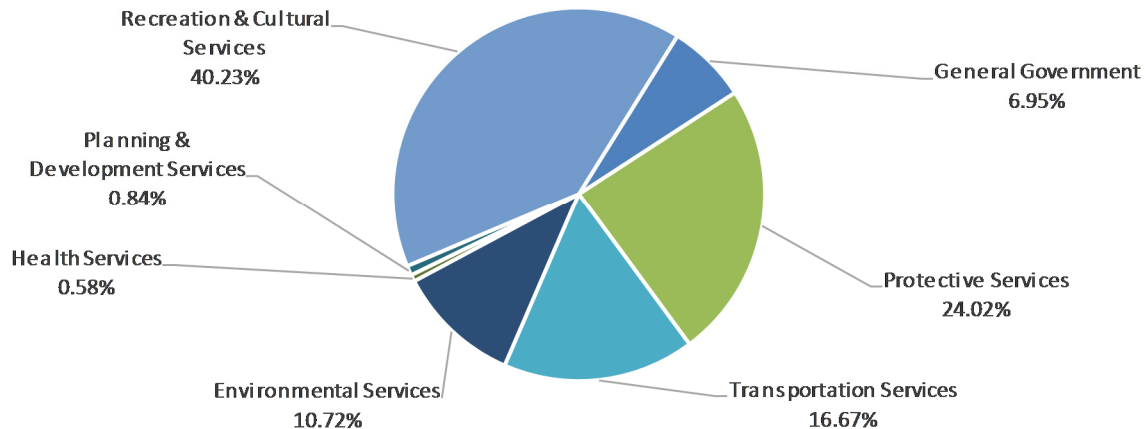
Tax Base:

Residential	74.21%
Utilities	1.03%
Major Industry	0.00%
Light Industry	0.42%
Business / Other	24.10%
Managed Forest	0.00%
Recreation / Non-Profit	0.24%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Community Schools	\$ 0.07
Regional Sustainability	\$ 0.09
Protective Services	
Gibsons & District Fire Protection	\$ 25.96
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Transportation Services	
Transit	\$ 20.80
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 95.21
Joint Use - School Facilities	\$ 0.07
Gibsons Library	\$ 14.01
Museum Service	\$ 0.90
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

¹ Rate is applicable on assessed improvements only

2019 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	\$ -	\$ 112.67

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 seafont 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: 10,216 (2016 Census)

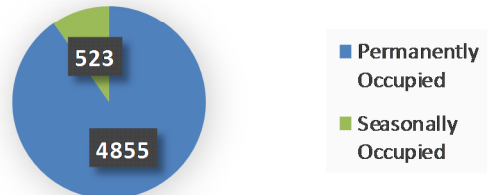
Area: 39.02 sq. km.

Average Age: 51.1

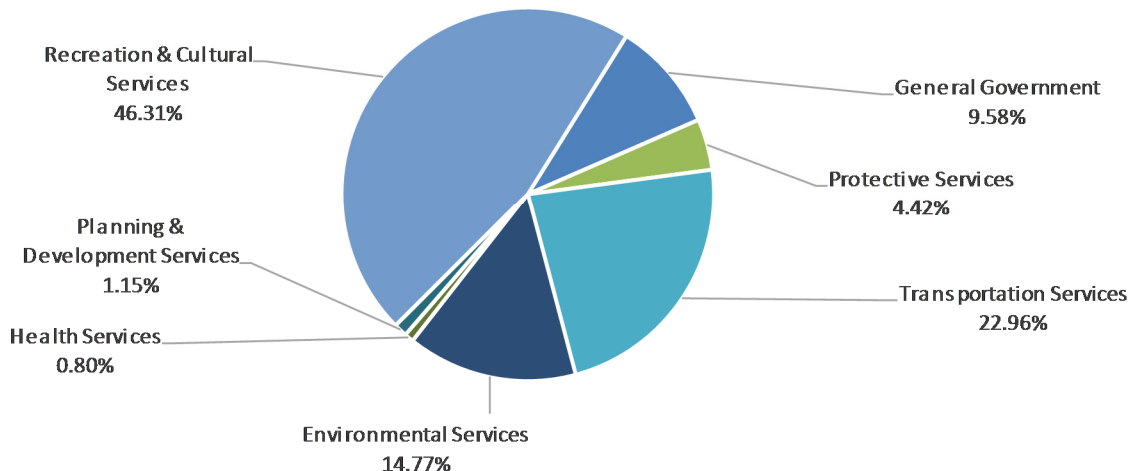
Tax Base:

Residential	85.79%
Utilities	0.83%
Major Industry	0.00%
Light Industry	0.65%
Business / Other	12.52%
Managed Forest	0.05%
Recreation / Non-Profit	0.15%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2019 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.51
Grant in Aid - Community Schools	\$ 0.07
Regional Sustainability	\$ 0.09
Protective Services	
911 Emergency Telephone	\$ 2.65
SCEP	\$ 1.35
Transportation Services	
Transit	\$ 20.80
Environmental Services	
Solid Waste	\$ 13.38
Health Services	
Cemetery	\$ 0.72
Planning & Development Services	
Regional Planning	\$ 0.87
Hillside	\$ 0.18
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 95.21
Joint Use - School Facilities	\$ 0.07
Museum Service	\$ 0.90
Recreation Programs	\$ 1.05
Dakota Ridge	\$ 1.42

¹ Rate is applicable on assessed improvements only

2019 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	\$ -	\$ 112.67
Regional Water Service	\$ 287.31	\$ 263.00
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

C. FINANCIAL PLAN OVERVIEW

2019 Budget

External Scan

The Vancouver Consumer Price Indices (CPI) at the end of December 2018, 12-month average percent change is up 2.9% over 2017, with the Canadian average up 2.3% (Source: Statistics Canada - December 2018).

Non-residential construction values in Vancouver are up an average of 5.8% over Q3 2017 (source: Stats Can- table 18-10-0135-01). This increase has been reflected in recent tenders for SCRD projects.

Short term borrowing interest rates have increased over the past year with the daily floating rate increasing from 1.86% in December 2017 to the current rate of 2.49% at budget adoption. A rate of 2.72% has been applied for budgeting purposes in anticipation of further rate increases through 2019. As a result, budgeted interest payments in 2019 for short term borrowing will increase by an estimated \$9,000 in the 2019-2023 Financial Plan.

Interest earned on investments for SCRD funds range from 2.05% for short term placements up to 3.00% for longer term deposits.

Current Situation

There are several factors impacting functional area budgets in 2019 which are as follows:

Assessments:

On March 29, 2019, the revised property assessment roll from the BC Assessment Authority was released. Impacts are included later in the [Assessments](#) segment of this report.

Taxation:

There are a few notable items impacting taxation for 2019. An updated summary based on the final budget is as follows:

- Changes in assessments (above);
- Support Services impacts to taxing functions;
- Collective agreement and exempt salaries and benefits-tax impact only - \$159,427;
- Director remuneration to cover 1/3 tax exemption - \$20,163;
- New Employer Health Tax - \$156,248;
- Increase in landfill closure and post-closure liability funding - \$125,000;
- Landfill upgrades and site maintenance - \$55,000

- Operational contract increases for 911 Fire Dispatch [220] recycling depots [350], Islands Clean up [350]; Ports maintenance [345]; Dakota Ridge snow clearing [680] - all totaling \$112,426;
- Pro-rated changes Fire Chief roles for Roberts Creek [212] - \$31,184 and Halfmoon Bay [216] - \$17,294;
- Increase for draft BC Transit Annual Operating Agreement [310] - \$57,289;
- Ports Capital Funding [345] - \$333,000;
- Building Inspection Tax Reduction [520] – (\$75,000).
- Video streaming Board and Committee Meetings [110] - \$25,000
- Manager, Protective Services position [222] - \$32,000

There were several one-time projects in 2018 which were funded through taxation totaling \$180,700 which will drop off in the 2019 budget.

Projects carried forward from 2018 do not have any financial impact to the 2019 Budget.

During pre-budget deliberations, 16 mandatory proposals were requested and included into Round 1 Budget. Of these requests, four had taxation impacts in the amount of \$68,769 and related to Gibsons and District Volunteer Fire Department [210], Regional Solid Waste [350] and Community Recreation Facilities [615].

Therefore, final taxation going in the 2019 budget has increased \$1,227,853 or 6.47% from 2018 approved budget.

Parcel Taxes and User Rates

Amendments to the 2019 Regional, North and South Pender Water services as well as Waste Water services parcel taxes (P/T*) and user rates (U/R**) and Refuse Collection user rates have now been approved through the various bylaws. Parcel Taxes for Pender Harbour Pool and Community Recreation have changed slightly over 2018 which is the result of updated parcel allocations. 2019 user rates and parcel taxes are as follows:

Type	Actual % Increase	2018 Rate	2019 Rate	Overall Difference
Regional Water	2.0% P/T	\$257.84 P/T	\$263.00 P/T	\$18.84
	5.0% U/R	\$273.63 U/R	\$287.31 U/R	
North Pender	2.0% P/T	\$320.23 P/T	\$326.63 P/T	\$28.16
	8.5% U/R	\$255.98 U/R	\$277.74 U/R	
South Pender	2.0% P/T	\$324.38 P/T	\$330.87 P/T	\$28.13
	5.5% U/R	\$393.37 U/R	\$415.01 U/R	
Community Recreation	(-1.68%) P/T	\$114.60 P/T	\$112.67 P/T	(-\$1.93)
PH Recreation	2.16% P/T	\$24.96 P/T	\$25.50 P/T	\$0.54
Refuse Collection (Single Family Dwelling)	5.0% U/R	\$146.90 U/R	\$154.25 U/R	\$7.35
Waste Water Rates	2.0% P/T 25.0% U/R	Various	Various	Various

*P/T-Parcel Tax; **U/R-User Rate

5 Year Historical Budget Data

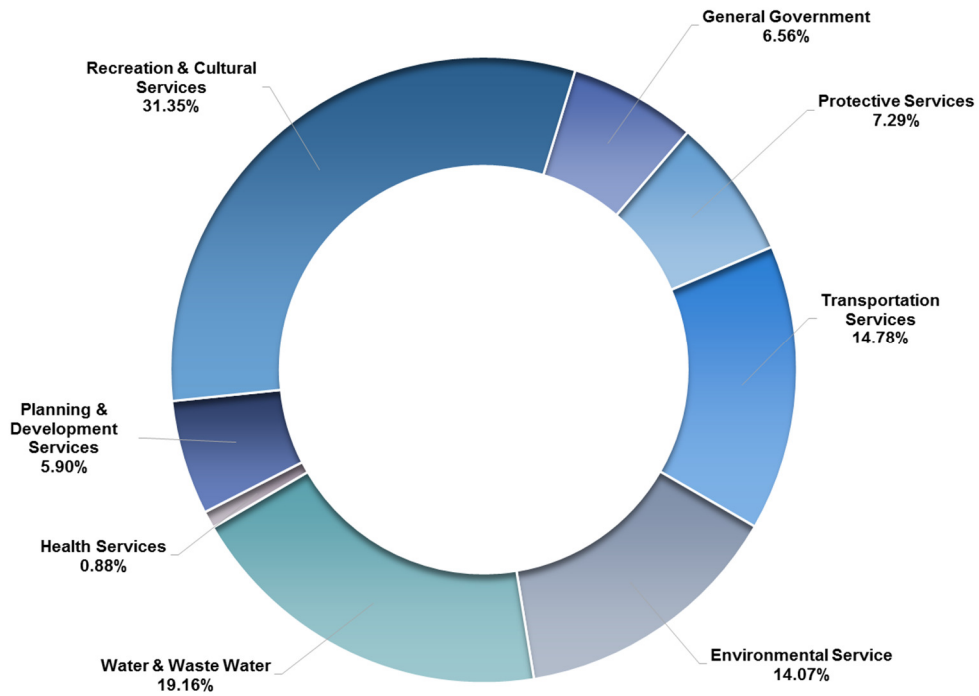
Below is an updated five year summary of taxes, full time employee counts and inflation data.

Historical Budget Details	2015	2016	2017	2018	2019	Change 2015-2019
Ad Valorem Taxation	17,367,491	17,599,897	18,199,440	18,990,440	20,218,598	2,851,107
% Change Over Prior Year		1.34%	3.41%	4.35%	6.47%	16.42%
FTE Count	187.89	187.50	190.77	195.65	198.03	10.14
% Change Over Prior Year		0.53%	1.75%	1.75%	1.22%	5.40%
Inflation*	1.2%	2.2%	2.2%	2.9%	TBD	

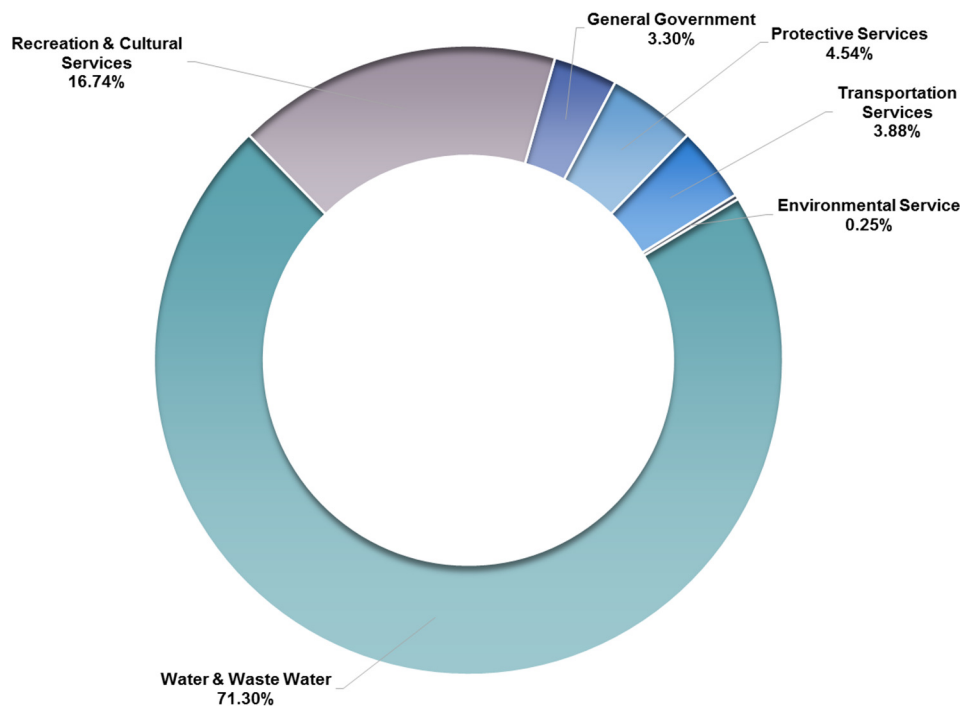
*Annual average CPI increase, Vancouver

Operating and Capital Budget Distribution

Operating Budget - \$40.18M



Capital Budget - \$16.23M



Capital Expenditure Listing

Service	Description	Budget
2019 Budget Approvals		
General Government		
General Government Administration	Camera System for Video Streaming of Public Meetings	\$ 25,000
Protective Services		
Gibsons & District Fire Protection	Auto Extrication Equipment Replacement	50,000
Gibsons & District Fire Protection	Hazardous Material Response Equipment	20,000
Gibsons & District Fire Protection	Portable and Mobile Radio Replacements	30,000
Roberts Creek Fire Protection	Portable Radio Replacements	24,000
Halfmoon Bay Fire Protection	Portable Radio Replacements	22,000
Egmont Fire Protection	Portable Radio Replacements	6,000
Transportation Services		
Fleet Maintenance Facility	Exhaust Venting System	15,000
Fleet Maintenance Facility	Forklift Replacement	25,000
Environmental Services		
Sechelt Landfill	Infiltration Pond Upgrade	15,000
Infrastructure Services		
North Pender Harbour Water Service	Daniel Point Reservoir Water Quality Monitoring Improvement	7,500
North Pender Harbour Water Service	Garden Bay Pump Station UV Treatment Reactor	145,000
North Pender Harbour Water Service	Vehicle Replacement	90,000
North Pender Harbour Water Service	Pool Road Right of Way Aquisition	10,000
South Pender Harbour Water Service	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	240,000
South Pender Harbour Water Service	Water Treatment Plant Streaming Current Monitor	18,000
Regional Water Services	Vehicle Replacements (2)	170,000
Regional Water Services	Chapman Water Treatment Plant Water Quality Monitoring Upgrades	120,000
Regional Water Services	Groundwater Supply Investigation - Phase 3	300,000
Regional Water Services	Raw Water Reservoir Feasibility Phase 3	350,000
Waste Water Plants	Vehicle Replacement	45,000
Square Bay Waste Water Plant	Square Bay Collection System Upgrades	25,000
Curran Rd Waste Water Plant	Marine Outfall Anchor Weights Replacement	40,000
Recreation and Cultural Services		
Community Recreation Facilities	Capital Renewal Plan - Gibsons & Area Community Centre	30,000
Community Recreation Facilities	Capital Renewal Plan - Sechelt Aquatic Centre	200,500
Community Recreation Facilities	Sunshine Coast Arena Chiller Upgrade	741,000
Community Recreation Facilities	Capital Renewal Plan - Sunshine Coast Arena	221,500
Pender Harbour Aquatic & Fitness Centre	Hot Tub Jet Circulation Pump Replacement	27,200
Community Parks	Lower Road - Ocean Beach Esplanade Connector Trail Design	20,000
Community Parks	Vehicle Replacement	68,000
Total 2019 Budget Approvals		\$ 3,100,700
Base Budget Capital Funding		
General Government		
Information Technology	Hardware	200,000
Information Technology	Software	50,000
Infrastructure Services		
Regional Water Services	Water Main Replacements	608,940
Regional Water Services	Machinery & Equipment	20,000
Regional Water Services	Distribution System Upgrades	236,659
Recreation and Cultural Services		
Pender Harbour Aquatic & Fitness Centre	Fitness Equipment Replacement	8,000
Total Base Budget Capital Funding		\$ 1,123,599
Carried Forward from Prior Year		
General Government		259,829
Protective Services		584,573
Transportation Services		600,000
Environmental Services		25,000
Infrastructure Services		9,132,060
Recreation and Cultural Services		1,399,831
Total Carried Forward from prior Year		\$ 12,001,293
Total Budgeted Capital Expenditures in 2019		\$ 16,225,592

Tax by Area and Service

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2019 Taxation	2018 Taxation
General Government										
110 General Government	181,657	175,191	126,621	97,411	164,460	26,304	359,876	163,995	\$ 1,295,515	\$ 1,184,504
121 Grant in Aid - Area A	35,012	-	-	-	-	-	-	-	\$ 35,012	\$ 33,195
122 Grant in Aid - Area B	-	18,773	-	-	-	-	-	-	\$ 18,773	\$ 29,079
123 Grant in Aid - Areas E & F	-	-	-	1,765	2,979	-	-	-	\$ 4,744	\$ 2,780
125 Grant in Aid - Community Schools	1,600	1,543	1,115	858	1,448	-	3,169	1,444	\$ 11,176	\$ 10,990
126 Grant in Aid - Greater Gibsons	-	-	-	3,341	5,640	-	-	-	\$ 8,981	\$ (4,809)
127 Grant in Aid - Area D	-	-	34,917	-	-	-	-	-	\$ 34,917	\$ 32,484
128 Grant in Aid - Area E	-	-	-	12,230	-	-	-	-	\$ 12,230	\$ 16,061
129 Grant in Aid - Area F	-	-	-	-	25,086	-	-	-	\$ 25,086	\$ 16,191
130 UBCM/Elections	21,263	20,506	14,821	11,402	19,250	-	-	-	\$ 87,242	\$ 125,940
136 Regional Sustainability	1,910	1,842	1,332	1,024	1,730	277	3,785	1,725	\$ 13,624	\$ 21,112
151 Feasibility- Area A	-	-	-	-	-	-	-	-	\$ -	\$ (2,153)
152 Feasibility- Area B	-	-	-	-	-	-	-	-	\$ -	\$ -
153 Feasibility- Area D	-	-	-	-	-	-	-	-	\$ -	\$ -
									\$ -	\$ -
Protective Services										
200 Bylaw Enforcement	47,856	46,153	33,357	25,662	43,326	6,930	-	-	\$ 203,284	\$ 175,702
204 Halfmoon Bay Smoke Control	-	150	-	-	-	-	-	-	\$ 150	\$ 991
206 Robert Creek Smoke Control	-	-	149	-	-	-	-	-	\$ 149	\$ 991
210 Gibsons & District Fire Protection	-	-	-	297,099	201,836	-	-	500,339	\$ 999,275	\$ 984,329
212 Roberts Creek Fire Protection	-	-	458,700	-	-	-	-	-	\$ 458,700	\$ 428,570
216 Halfmoon Bay Fire Protection	-	425,139	-	-	-	-	-	-	\$ 425,139	\$ 404,367
218 Egmont & District Fire Protection	109,794	-	-	-	-	-	-	-	\$ 109,794	\$ 107,436
220 911 Emergency Telephone	56,511	54,499	39,390	30,303	51,161	8,183	111,953	51,017	\$ 403,017	\$ 397,375
222 SCEP	28,896	27,867	20,141	15,495	26,160	4,184	57,245	26,086	\$ 206,076	\$ 237,420
290 Animal Control	-	12,231	8,840	6,801	8,193	1,836	-	-	\$ 37,901	\$ 49,896
291 Keats Island Dog Control	-	-	-	-	235	-	-	-	\$ 235	\$ 231
									\$ -	\$ -
Transportation Services										
310 Transit	-	428,094	309,410	238,032	401,873	64,277	879,389	400,736	\$ 2,721,812	\$ 2,622,424
320 Regional Street Lighting	8,995	8,675	6,270	4,824	8,144	-	-	-	\$ 36,908	\$ 36,618
322 Langdale Street Lighting	-	-	-	-	2,472	-	-	-	\$ 2,472	\$ 2,296
324 Granthams Street Lighting	-	-	-	-	2,469	-	-	-	\$ 2,469	\$ 2,682
326 Veterans Street Lighting	-	-	-	495	-	-	-	-	\$ 495	\$ 460
328 Spruce Street Lighting	-	-	246	-	-	-	-	-	\$ 246	\$ 249
330 Woodcreek Street Lighting	-	-	-	1,953	-	-	-	-	\$ 1,953	\$ 2,122
332 Fircrest Street Lighting	-	-	-	494	-	-	-	-	\$ 494	\$ 498
334 Hydaway Street Lighting	-	246	-	-	-	-	-	-	\$ 246	\$ 248
336 Sunnyside Street Lighting	-	-	-	989	-	-	-	-	\$ 989	\$ 995
340 Burns Road Street Lighting	-	-	-	-	227	-	-	-	\$ 227	\$ 249
342 Stewart Road Street Lighting	-	-	-	-	494	-	-	-	\$ 494	\$ 498
345 Ports	-	118,764	96,142	67,865	282,772	-	-	-	\$ 565,544	\$ 296,132
346 Langdale Dock	-	-	-	-	33,417	-	-	-	\$ 33,417	\$ 33,838
									\$ -	\$ -
Environmental Services										
350 Solid Waste	285,545	275,380	199,035	153,119	258,513	41,348	565,686	257,782	\$ 2,036,407	\$ 1,772,895
									\$ -	\$ -
Health Services										
400 Cemetery	15,432	14,882	10,756	8,275	13,971	2,235	30,571	13,931	\$ 110,053	\$ 110,395
410 Pender Harbour Health Clinic	146,400	-	-	-	-	-	-	-	\$ 146,400	\$ 137,381
									\$ -	\$ -
Planning & Development Services										
500 Regional Planning	18,510	17,851	12,902	9,926	16,758	2,680	36,670	16,711	\$ 132,009	\$ 161,353
504 Rural Planning	238,350	215,135	166,138	127,811	153,944	-	-	-	\$ 901,378	\$ 780,552
510 Civic Addressing	-	-	-	-	-	-	-	-	\$ -	\$ -
515 Heritage Conservation	212	205	148	114	192	-	-	-	\$ 871	\$ (633)
520 Building Inspection	44,637	43,048	31,113	23,936	40,411	6,463	-	-	\$ 189,608	\$ 244,999
531 Economic Development - A	65,032	-	-	-	-	-	-	-	\$ 65,032	\$ 53,971
532 Economic Development - B	-	41,557	-	-	-	-	-	-	\$ 41,557	\$ 40,458
533 Economic Development - D	-	-	37,110	-	-	-	-	-	\$ 37,110	\$ 34,692
534 Economic Development - E	-	-	-	27,801	-	-	-	-	\$ 27,801	\$ 21,131
535 Economic Development - F	-	-	-	-	46,473	-	-	-	\$ 46,473	\$ 43,079
540 Hillside	3,772	3,638	2,629	2,023	3,415	546	7,473	3,406	\$ 26,903	\$ 18,365
									\$ -	\$ -
Recreation & Cultural Services										
615 Community Recreation Facilities	-	833,099	479,184	427,170	664,523	136,855	1,627,452	630,737	\$ 4,799,019	\$ 4,598,664
625 PH Pool	495,835	-	-	-	-	-	-	-	\$ 495,835	\$ 452,694
630 Joint Use - School Facilities	1,579	1,523	1,101	847	1,430	-	3,129	1,426	\$ 11,035	\$ 2,919
640 Gibsons Library	-	-	-	160,328	270,684	-	-	269,918	\$ 700,930	\$ 689,856
643 Egmont/Pender Harbour Library Service	44,808	-	-	-	-	-	-	-	\$ 44,808	\$ 34,837
645 Halfmoon Bay Library Service	-	173,244	-	-	-	-	-	-	\$ 173,244	\$ 128,696
646 Roberts Creek Library Service	-	-	161,084	-	-	-	-	-	\$ 161,084	\$ 157,372
648 Museum Service	19,306	18,619	13,457	10,352	17,478	2,796	38,246	17,429	\$ 137,682	\$ 136,142
650 Community Parks	425,711	410,557	296,736	228,281	385,411	-	-	-	\$ 1,746,696	\$ 1,681,735
665 Bike & Walking Paths	-	16,209	8,924	7,952	12,349	-	-	-	\$ 45,433	\$ 60,985
667 Area A Bike & Walking Paths	11,344	-	-	-	-	-	-	-	\$ 11,344	\$ 12,611
670 Recreation Programs	22,513	21,712	15,693	12,072	14,544	3,260	44,601	20,324	\$ 154,719	\$ 149,404
680 Dakota Ridge	30,341	29,261	21,149	16,270	27,469	4,393	60,108	27,391	\$ 216,381	\$ 214,201
Total	\$ 2,362,821.63	\$ 3,455,593.64	\$ 2,608,610.91	\$ 2,034,318.41	\$ 3,210,938.22	\$ 312,567.38	\$ 3,829,351.58	\$ 2,404,396.23	\$ 20,218,598	\$ 18,990,745
Percentage of Total Taxation	11.7%	17.1%	12.9%	10.1%	15.9%	1.5%	18.9%	11.9%		

Overall Change in Taxation - All Property Classes

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2018 Taxation by area	2,278,123	3,165,387	2,404,904	1,899,006	3,029,290	311,521	3,606,416	2,296,098	\$ 18,990,745
\$ Change	84,699	290,207	203,707	135,312	181,648	1,047	222,935	108,298	\$ 1,227,853
% Change	3.72%	9.17%	8.47%	7.13%	6.00%	0.34%	6.18%	4.72%	6.47%

Area B Islands Taxation Summary

Function	Area B Taxation	Islands portion	Mainland Portion	2019 Residential Rate Per \$100,000 of AV	Mainland Portion Excluding Utilities	Utilities
110 General Government	175,191	11,227	163,964	8.51	129,691	34,273
122 Grant in Aid - B	18,773	1,203	17,570	0.91	13,897	3,673
125 Grant in Aid - Community Schools	1,543	99	1,444	0.07	1,142	302
130 UBCM/AVICC & Elections	20,506	1,314	19,192	1.00	15,180	4,012
136 Regional Sustainability	1,842	118	1,724	0.09	1,364	360
200 Bylaw Enforcement	46,153	2,958	43,195	2.24	34,166	9,029
204 Halfmoon Bay Smoke Control	150	10	140	0.01	111	29
216 HB VFD	425,139	-	425,139	28.69	336,274	88,865
220 Emergency Telephone - 911	54,499	3,493	51,007	2.65	40,345	10,662
222 Sunshine Coast Emergency Planning	27,867	1,786	26,081	1.35	20,630	5,452
290 Animal Control	12,231	784	11,447	0.59	9,054	2,393
310 Public Transit	428,094	27,434	400,660	20.80	316,912	83,748
320 Regional Street Lighting	8,675	556	8,119	0.42	6,422	1,697
334 Hydaway St Lighting	246	-	246	1.07	195	51
345 Ports	118,764	7,611	111,153	5.77	87,919	23,234
350 Regional Solid Waste	275,380	17,647	257,733	13.38	203,860	53,873
400 Cemetery	14,882	954	13,929	0.72	11,017	2,911
500 Regional Planning	17,851	1,144	16,707	0.87	13,215	3,492
504 Rural Planning	215,135	-	215,135	11.17	170,166	44,969
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	205	13	192	0.01	152	40
520 Building Inspection	43,048	2,759	40,289	2.09	31,868	8,421
532 Economic Development - Area B	41,557	2,663	38,894	2.02	30,764	8,130
540 Hillside	3,638	233	3,405	0.18	2,693	712
615 Community Recreation Facilities	833,099	-	833,099	95.21	658,961	174,139
630 Joint Use School Facilities	1,523	98	1,426	0.07	1,128	298
645 Halfmoon Bay Library Service	173,244	-	173,244	8.99	137,032	36,212
648 Museum Funding	18,619	1,193	17,425	0.90	13,783	3,642
650 Community Parks	410,557	26,310	384,247	19.94	303,930	80,317
665 Bicycle & Walking Paths	16,209	425	15,784	1.77	12,484	3,299
670 Recreation Programs - Regional	21,712	1,391	20,321	1.05	16,073	4,248
680 Dakota Ridge Recreation Area	29,261	1,875	27,386	1.42	21,661	5,724
	3,455,594	115,297	3,340,296		2,642,090	698,206
		3.3%	96.7%			
2018 Taxation		112,647	3,052,740		2,463,470	589,270
\$ Change		2,650	287,556		178,620	108,936
% Change		2.35%	9.42%		7.25%	18.49%

***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	2019 Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	164,460	47,133	117,327	8.51	91,340	25,987
123 Grant in Aid - E&F	2,979	854	2,125	0.15	1,655	471
125 Grant in Aid - Community Schools	1,448	415	1,033	0.07	804	229
126 Greater Gibson Community Participation	5,640	1,616	4,024	0.29	3,133	891
129 Grant in Aid - Area F	25,086	7,189	17,897	1.30	13,933	3,964
130 UBCM/AVICC & Elections	19,250	5,517	13,733	1.00	10,691	3,042
136 Regional Sustainability	1,730	496	1,234	0.09	961	273
200 Bylaw Enforcement	43,326	12,417	30,909	2.24	24,063	6,846
210 Gibsons & District Fire Protection	201,836	-	201,836	31.63	201,836	-
220 Emergency Telephone - 911	51,161	14,662	36,499	2.65	28,415	8,084
222 Sunshine Coast Emergency Planning	26,160	7,497	18,663	1.35	14,529	4,134
290 Animal Control	8,193	-	8,193	0.59	6,378	1,815
291 Keats Island Dog Control	235	235	-	0.16	-	-
310 Public Transit	401,873	115,174	286,700	20.80	223,198	63,502
320 Regional Street Lighting	8,144	2,334	5,810	0.42	4,523	1,287
322 Langdale St Lighting	2,472	-	2,472	2.77	2,472	-
324 Granthams St Lighting	2,469	-	2,469	1.88	2,469	-
340 Burns Rd St Lighting	227	-	227	2.88	227	-
342 Steward Rd St Lighting	494	-	494	33.79	494	-
345 Ports	282,772	81,040	201,732	14.63	157,050	44,682
346 Langdale Dock	33,417	33,417	-	6.02	-	-
350 Regional Solid Waste	258,513	74,088	184,426	13.38	143,577	40,849
400 Cemetery	13,971	4,004	9,967	0.72	7,759	2,208
500 Regional Planning	16,758	4,803	11,955	0.87	9,307	2,648
504 Rural Planning	153,944	-	153,944	11.17	119,846	34,097
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	192	55	137	0.01	107	30
520 Building Inspection	40,411	11,582	28,830	2.09	22,444	6,386
535 Economic Development - Area F	46,473	13,319	33,154	2.40	25,811	7,343
540 Hillside	3,415	979	2,436	0.18	1,897	540
615 Community Recreation Facilities	664,523	-	664,523	95.21	415,206	249,317
630 Joint Use School Facilities	1,430	410	1,020	0.07	794	226
640 Gibson & Area Library	270,684	77,576	193,108	14.01	150,336	42,772
648 Museum Funding	17,478	5,009	12,469	0.90	9,707	2,762
650 Community Parks	385,411	110,456	274,955	19.94	214,055	60,901
665 Bicycle & Walking Paths	12,349	-	12,349	1.77	7,716	4,633
670 Recreation Programs - Regional	14,544	-	14,544	-	11,322	3,221
680 Dakota Ridge Recreation Area	27,469	7,872	19,596	1.42	15,256	4,340
	3,210,938	640,148	2,570,790		1,943,310	627,480
		19.9%	80.1%			
2018 Taxation		\$ 613,470	\$ 2,415,820		\$ 1,801,806	\$ 614,015
\$ Change		26,678	154,970		141,504	13,465
% Change		4.35%	6.41%		7.85%	2.19%

Average Residential Taxation 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 waste water 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.

Rural Areas & Member Municipalities (*excludes defined rural areas in section below)									
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Roberts Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	Sechelt Indian Government District	Town of Gibsons	
2019 Average Residential Property Value	\$399,036	\$746,685	\$913,822	\$671,361	\$725,166	\$639,266	\$410,632	\$650,060	
2018 Average Residential Property Value	\$382,607	\$666,374	\$795,962	\$589,129	\$641,634	\$569,238	\$371,490	\$564,076	
Increase / (Decrease) in Property Value	\$16,429	\$80,311	\$117,860	\$82,232	\$83,532	\$70,028	\$39,142	\$85,984	
% Change	4.29%	12.05%	14.81%	13.96%	13.02%	12.30%	10.54%	15.24%	
2019 Taxation & User Fees									
General	\$ 326.37	\$ 800.67	\$ 1,020.50	\$ 761.42	\$ 887.04	\$ 332.87	\$ 233.44	\$ 429.54	
Fire Protection	-	214.23	291.99	174.31	188.28	-	-	168.78	
Rec. Facilities & Bike Paths**	115.48	244.27	354.51	260.45	281.33	243.47	156.39	247.58	
User Fees & Parcel Taxes	25.50	817.23	817.23	817.23	817.23	662.98	662.98	112.67	
Total SCRD Taxation/User Fees	\$ 467.35	\$ 2,076.40	\$ 2,484.23	\$ 2,013.41	\$ 2,173.88	\$ 1,239.31	\$ 1,052.81	\$ 958.57	
2018 Taxation & User Fees									
General	\$ 323.79	\$ 735.95	\$ 930.59	\$ 695.76	\$ 785.38	\$ 314.59	\$ 227.31	\$ 398.96	
Fire Protection	-	204.82	274.45	172.85	188.25	-	-	165.50	
Rec. Facilities & Bike Paths**	105.86	241.74	314.87	233.05	253.82	219.40	143.19	217.42	
User Fees & Parcel Taxes	24.96	794.18	794.18	794.18	794.18	647.28	647.28	115.81	
Total SCRD Taxation/User Fees	\$ 454.61	\$ 1,976.70	\$ 2,314.09	\$ 1,895.85	\$ 2,021.64	\$ 1,181.27	\$ 1,017.77	\$ 897.68	
Increase / (Decrease) in Taxation / Fees	\$ 12.74	\$ 99.70	\$ 170.14	\$ 117.56	\$ 152.25	\$ 58.04	\$ 35.04	\$ 60.89	
% Change	2.80%	5.04%	7.35%	6.20%	7.53%	4.91%	3.44%	6.78%	

**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	
2019 Average Residential Property Value	\$394,913	\$585,280	\$597,565	\$884,719	\$393,750	\$650,060	
2018 Average Residential Property Value	\$380,170	\$557,366	\$553,579	\$815,058	\$384,361	\$564,076	
Increase / (Decrease) in Property Value	\$14,743	\$27,914	\$43,986	\$69,661	\$9,389	\$85,984	
% Change	3.88%	5.01%	7.95%	8.55%	2.44%	15.24%	
2019 Taxation & User Fees							
General	\$ 323.00	\$ 478.70	\$ 488.74	\$ 770.37	\$ 454.90	\$ 752.04	
Fire Protection	232.69	-	-	-	-	-	
Rec. Facilities & Bike Paths**	114.29	169.39	172.94	2.87	-	-	
User Fees & Parcel Taxes	575.81	629.87	771.38	-	-	550.31	
Total SCRD Taxation/User Fees	\$ 1,245.79	\$ 1,277.95	\$ 1,433.07	\$ 773.25	\$ 454.90	\$ 1,302.35	
2018 Taxation & User Fees							
General	\$ 321.73	\$ 471.69	\$ 468.48	\$ 749.97	\$ 445.83	\$ 655.26	
Fire Protection	229.64	-	-	-	-	-	
Rec. Facilities & Bike Paths**	105.18	154.21	153.16	4.02	-	-	
User Fees & Parcel Taxes	556.47	601.21	742.75	-	-	531.47	
Total SCRD Taxation/User Fees	\$ 1,213.02	\$ 1,227.11	\$ 1,364.40	\$ 753.99	\$ 445.83	\$ 1,186.73	
Increase / (Decrease) in Taxation / Fees	\$ 32.77	\$ 50.84	\$ 68.67	\$ 19.26	\$ 9.07	\$ 115.62	
% Change	2.70%	4.14%	5.03%	2.55%	2.03%	9.74%	

**taxed on assessed improvements only

D. FINANCIAL PLANNING

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 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 SCRD occurs with pre-budget meetings in November and December, Round One (R1) deliberations in late January or early February and Round Two (R2) in early 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. On March 28, 2019, the Board adopted the 2019-2023 Financial Plan as part of its financial planning process.

Financial Planning Process

Long Term Financial Planning refers to the five-year plan. 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 RD, 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 area of focus are:

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

Fiscal Sustainability is the ability to sustain current spending, tax and other policies without threatening solvency or defaulting on liabilities or promised expenditures.

Other related Financial Policies which guide the Financial Planning Process are:

- Debt Management Policy
- Investment Policy
- Support Service Allocation

Key Steps:

1. Setting the Strategic Direction

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

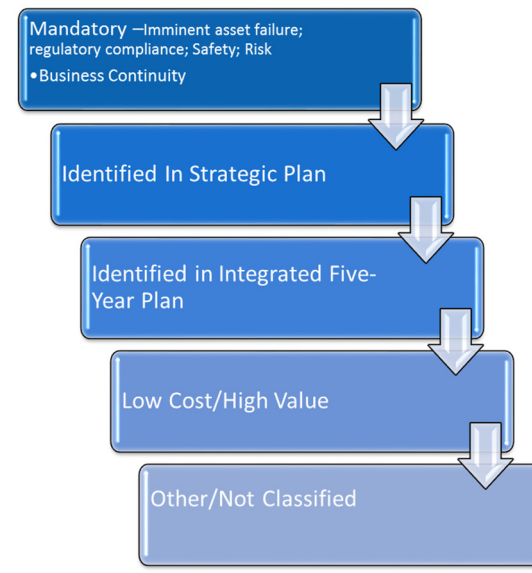
- a. Outlines the response to the Board strategic priorities and policy direction, by highlighting implications to core service priorities to achieve the goals and targets as set out by the Board.
- b. Departmental projects and processes are reviewed and amended to align work plans to new priorities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

2019-2023 Financial Planning Process Schedule

Activity	2018		2019		
	November	December	January	February	March
PRE-BUDGET					
SPECIAL CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE MEETING (2018 Carry-Forwards and 2019 Departmental Submissions for Proposed Initiatives)	29				
BUDGET STAKEHOLDERS					
SPECIAL CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE MEETING (Community Partners and Stakeholders)	30				
ROUND ONE					
SPECIAL CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE MEETING (R1 Budget)				4	
SPECIAL CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE MEETING (Libraries / Museums / PHHC / Community Groups / Economic Development Presentations and R1 Budget)				5	
COMMUNICATION AND ENGAGEMENT					
Public Engagement	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Local Government Show (Coast Cable)					7
PUBLIC AND MUNICIPAL PRESENTATIONS (SCRD Filmed)					1
PUBLIC AND MUNICIPAL PRESENTATIONS (ToG Council Meeting)					5
PUBLIC AND MUNICIPAL PRESENTATIONS (SIGD)					TBC
PUBLIC AND MUNICIPAL PRESENTATIONS (DoS Council Meeting)					6
ROUND TWO					
SPECIAL CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE MEETING (Final Carry-Forward List and Surplus / Deficit Position and R2 Budget)					4
SPECIAL CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE MEETING (R2 Budget)					5
ADOPTION					
Adoption of Financial Plan at REGULAR BOARD					28

E. 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.

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:

- Some Function [110] General Administration costs (liability, insurance, legal fees, reception, mail and records management, photocopiers, Communications Officer, 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 Sunshine Coast Regional District (SCRD) toward the Boards 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’.

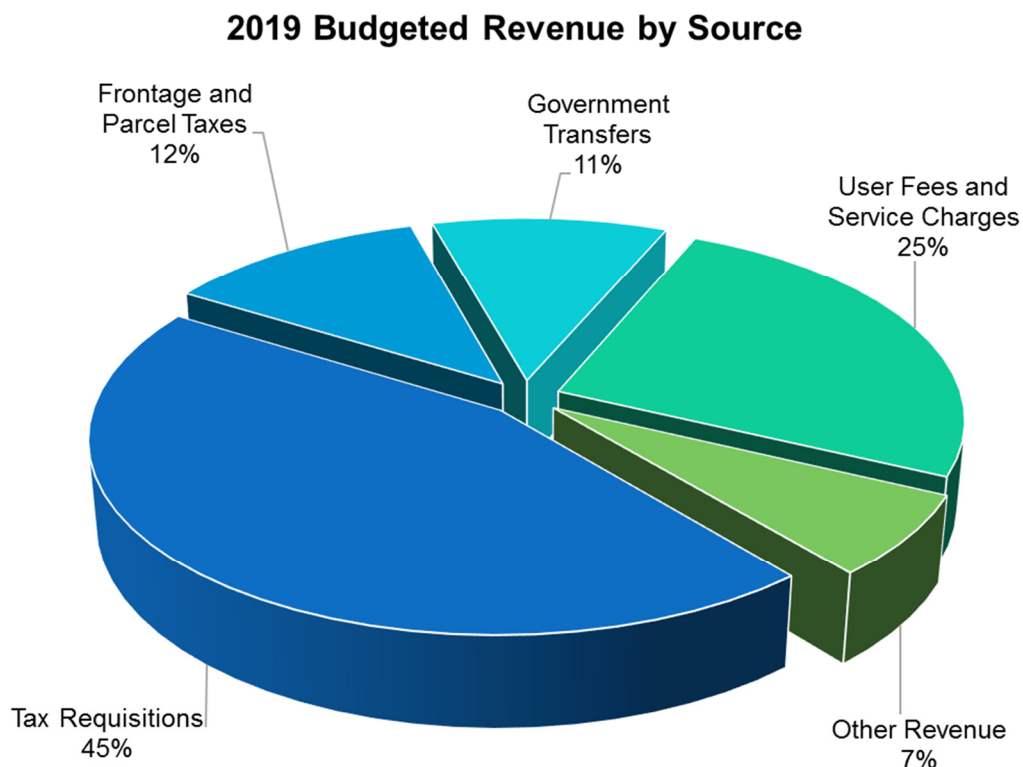
Maintaining separate financial records for each service ensures that revenues generated within a service, stay within a service for the benefit of service participants. In effect, each service of the SCRD is its own fund.

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

Revenues

The 2019 budget includes budgeted revenues \$45.1 million of which 45%, or \$20.2 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 making up 7% of revenues in 2019 include development cost charges, external recoveries, grants in lieu of taxes, investment income and revenues collected from member municipalities for servicing of member municipality debt.

Assessments

The 2019 completed assessment roll was released by the BC Assessment Authority on January 1, 2019 and the 2019 revised assessment roll was released in late March. Final tax calculations and apportionment are based on the revised assessment roll which accounts for any changes resulting from the property assessment appeals process.

Assessed values are based on the estimated market value of properties on July 1 and condition on October 31 of the preceding year.

Overall Change in Assessments

Overall, assessments in the Regional District increased by 12.20% in 2019 (16.08% increase in 2018) as detailed in Table 1 below:

Table 1: Overall Change in Assessed Values		
	Assessed Value	% Change
2018 (Cycle 13)	12,089,725,589	
Increase due to NMC*	179,797,523	1.49%
Increase due to Market	1,294,890,112	10.71%
2019 Total	13,564,413,224	12.20%
*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.

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.

Change in Apportionment by Area

Converted values are used to calculate the change in tax apportionment between areas and property classes. The total converted value for each area is the sum of assessed values multiplied by the tax rate conversion factor 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.

Table 2 shows a comparison of 2018 and 2019 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	2018	2019	\$ Increase	% Increase	Apportionment
Area A	201,515,027	213,456,808	11,941,781	5.9%	↓
Area B	180,309,250	205,858,485	25,549,235	14.2%	↑
Area D	128,421,394	148,786,826	20,365,432	15.9%	↑
Area E	99,916,332	114,462,883	14,546,551	14.6%	↑
Area F	179,031,329	193,249,796	14,218,467	7.9%	↓
TOG	167,182,692	192,702,995	25,520,303	15.3%	↑
DOS	372,345,193	422,873,999	50,528,806	13.6%	↑
SIGD	28,908,423	30,909,066	2,000,643	6.9%	↓
Total	1,357,629,640	1,522,300,858	164,671,218	12.1%	

The actual impact on overall tax apportionment is dependent on service participation. Table 3 shows the actual change in tax apportionment by area as a result of changes in assessments with no overall increase in taxation.

Table 3: Overall Change in Tax Apportionment Due to Assessments				
Area	2018	2019	\$ Change	% Change
Area A	2,278,123	2,204,948	(73,175)	-3.21%
Area B	3,165,387	3,227,941	62,554	1.98%
Area D	2,404,904	2,444,013	39,109	1.63%
Area E	1,899,006	1,922,110	23,104	1.22%
Area F	3,029,290	2,948,043	(81,247)	-2.68%
DoS	3,606,416	3,635,433	29,017	0.80%
ToG	2,296,098	2,308,910	12,812	0.56%
SIGD	311,521	299,347	(12,174)	-3.91%
	18,990,745	18,990,745	0	

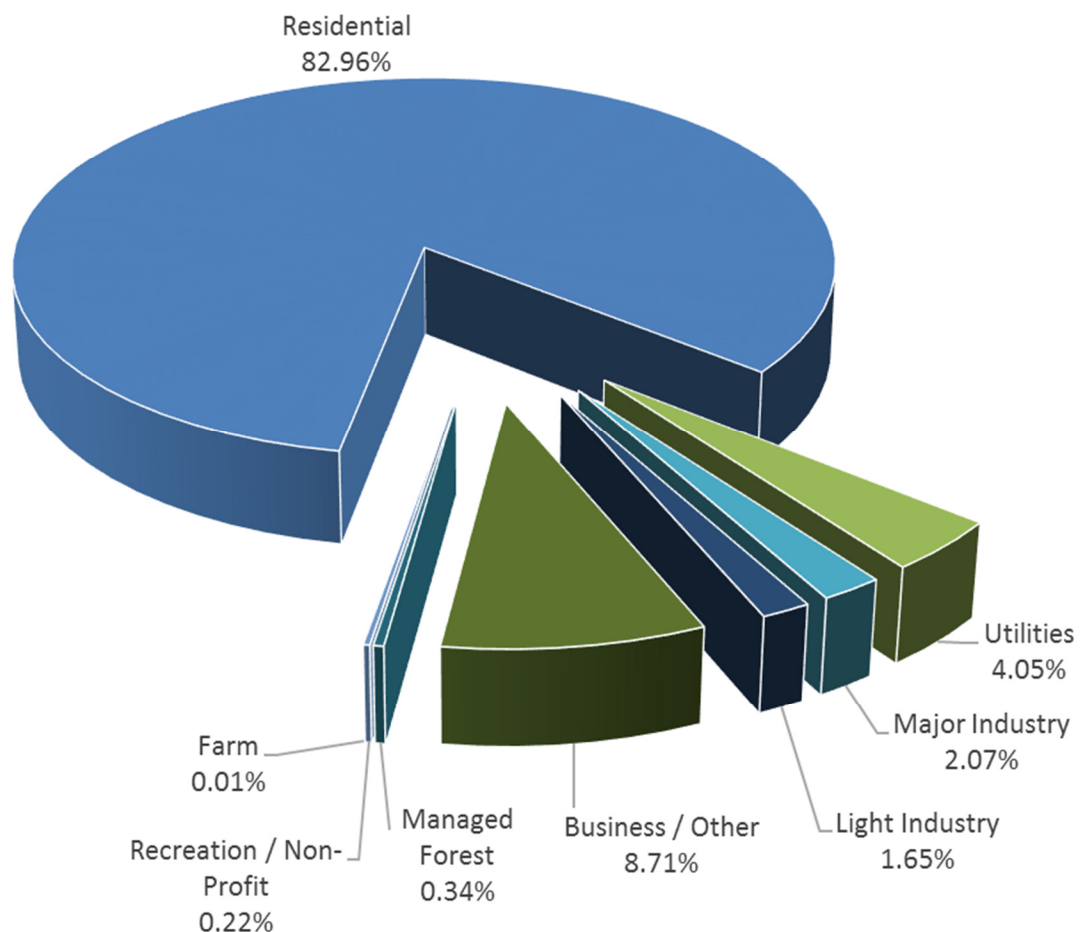
Converted assessed values used to determine tax apportionment between areas increased by 12.13%. Apportionment to Area B, Area D, Area E, the Town of Gibsons and the District of Sechelt increased due to higher than average increases in assessments. Apportionment to Area A, Area F and the Sechelt Indian Government District decreased due to lower than average increases in assessments.

Converted assessed values for the utilities, business and managed forest classes also increased by more than the average property class increase. The result of this is a shift in taxation to the utilities, business and managed forest classes from property classes that increased by less than the average. There is no change to the residential property class apportionment as it increased in line with the average.

Tax Base by Property Class

The chart below shows the tax base by property class for the entire SCRD and is a reflection of 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.



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 Services division handle facility bookings for both recreation facilities and sports fields, even though sport fields fall under the Facility Services and Parks division.

This 'cross-functional' approach allows for greater efficiency and collaboration between departments while still meeting the requirements of the *Local Government Act* with respect to maintaining separate budgets and accounting records for each Regional District service.

Divisions	2018	2019	2020	2021	2022	2023	Net Increase (Reduction) 2018 to 2019
Office of the CAO	2.00	2.00	2.00	2.00	2.00	2.00	-
Human Resource Services	3.45	3.60	3.60	3.60	3.60	3.60	0.15
Administration and Legislative Services							
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	2.80	2.80	2.80	2.80	2.80	2.80	-
Legislative Services	5.00	5.00	5.00	5.00	5.20	5.00	-
	8.80	8.80	8.80	8.80	9.00	8.80	-
Corporate Services							
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	8.60	8.20	8.20	8.20	8.20	8.20	(0.40)
Purchasing and Risk Management	3.00	3.00	3.00	3.00	3.00	3.00	-
Financial Analysis	1.00	1.00	1.00	1.00	1.00	1.00	-
Asset Management	1.00	1.80	2.00	2.00	2.00	2.00	0.80
Information Technology and GIS Services	8.55	8.80	8.80	8.80	8.80	8.80	0.25
	24.15	24.80	25.00	25.00	25.00	25.00	0.65
Infrastructure Services							
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Utility Services	30.82	32.12	33.62	33.62	33.62	33.62	1.30
Transit and Fleet Services	33.41	33.41	33.41	33.41	33.41	33.41	-
Solid Waste Services	11.69	11.69	11.69	11.69	11.69	11.69	-
Sustainability Services	-	-	-	-	-	-	-
Utility Services - Special Projects	-	-	-	-	-	-	-
	77.92	79.22	80.72	80.72	80.72	80.72	1.30
Planning & Community Development Services							
Senior Management/Admin Asst.	1.90	1.90	1.90	1.90	1.90	1.90	-
Recreation and Community Partnerships	28.20	28.20	28.20	28.20	28.20	28.20	-
Pender Harbour Recreation	4.09	4.25	4.25	4.25	4.25	4.25	0.16
Facility Services and Parks	24.04	24.26	24.26	24.26	24.26	24.26	0.22
Planning and Development Services	8.00	8.00	8.00	8.00	8.00	8.00	-
Building Services	6.00	6.00	6.00	6.00	6.00	6.00	-
Emergency Services	1.00	0.80	1.00	1.00	1.00	1.00	(0.20)
Fire Services	6.10	6.20	6.40	6.40	6.40	6.40	0.10
	79.33	79.61	80.01	80.01	80.01	80.01	0.28
Total Full Time Equivalent Positions	195.65	198.03	200.13	200.13	200.33	200.13	2.38

(0.70) Temporary FTE's 2018
0.40 Full year impact of new FTEs approved in 2018
2.68 New FTE's Approved in 2019 (4.78 Pro-rated)

Net Change 2.38

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 cost 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 seven 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.

	2015	2016	2017	2018	2019
General Government	486,390	797,743	697,622	668,582	699,059
Finance	1,174,067	1,155,661	1,368,005	1,409,655	1,487,027
Field Rd	440,096	431,480	526,269	471,711	470,916
Human Resources	427,424	417,514	447,190	533,840	551,713
Information Technology	613,590	628,017	773,790	913,351	1,000,912
Corporate Sustainability	58,473	59,627	63,364	20,894	21,205
Property Information Mapping	320,287	323,979	338,386	333,522	341,308
Total	3,520,327	3,814,021	4,214,626	4,351,555	4,572,140
Change from Prior Year		293,694	400,605	136,929	220,585
% Change from Prior Year		8.34%	10.50%	3.25%	5.07%

Reserves and Restricted Funds

Development Costs Charges

Development cost charges (DCCs) represent funds received from developers for the sole purpose of funding the capital cost of providing, altering or expanding water facilities in order to serve directly or indirectly, the development with respect to which the charges are imposed.

At the end of 2018, the Regional District holds \$2,062,292 in DCCs for use towards future water projects. Of this amount \$420,002 is committed to projects being carried forward to the 2019-2023 Financial Plan from the prior year.

Future Parks Acquisition

Funds received from developers in lieu of parkland are restricted for the purpose of acquiring future parklands. These funds are recorded as deferred revenue and recognized as revenue in future years when used to acquire new parkland.

The SCRD currently had \$473,098 in deferred parkland acquisition funds at the end of 2018. Future contributions to the fund are dependent on development approval and cannot be reasonably forecast. There are currently no planned or budgeted acquisitions of parkland utilizing these funds.

Cemetery Care Fund

The SCRD owns and maintains two cemeteries for which a Cemetery Care Fund provides funding for the perpetual care and maintenance of the cemeteries. Monies earned on investment of Cemetery Trust Funds can be used to fund the annual maintenance of the cemeteries; however, the SCRD currently funds these expenditures through user fees and property taxes opting to reinvest earnings in the fund. As at the end of 2018, the fund had a balance of \$173,125. Contributions to the fund are collected at the time of plot and inurnment sales.

Reserves

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 2019.

Bylaw	Description	2018 Opening Balance	2018 Transfers	2018 Interest	Closing Balance	2019 Budget Commitments	2019 Uncommitted Balance
General							
504	Administration - Capital	\$ 601.17	\$ -	\$ 12.70	\$ 613.87	\$ -	\$ 613.87
495	Administration - Vehicle Acquisition	40,983.76	-	865.60	41,849.36	-	41,849.36
648	Administration - Operating	325,455.15	122,540.33	6,757.88	454,753.36	(76,501.00)	378,252.36
648	Finance - Operating	202,012.17	157,889.27	4,266.53	364,167.97	(52,000.00)	312,167.97
496	Office Building Upgrades - Capital	201,205.55	45,926.61	4,432.74	251,564.90	(54,861.00)	196,703.90
648	Human Resources - Operating	173,224.20	7,372.57	3,285.72	183,882.49	(14,000.00)	169,882.49
504	Information Services - Capital	99,498.60	91,787.94	2,193.32	193,479.86	10,000.00	203,479.86
648	Information Services - Operating	25,556.71	-	539.78	26,096.49	-	26,096.49
648	Area D Grant in Aid - Operating	3,107.71	-	65.63	3,173.34	-	3,173.34
648	Elections - Operating	147,913.12	9,749.56	3,243.05	160,905.73	5,189.00	166,094.73
648	Corporate Sustainability - Operating	91,018.45	9,013.51	1,922.33	101,954.29	(17,500.00)	84,454.29
648	Regional Sustainability - Operating	41,400.22	10,651.21	874.37	52,925.80	-	52,925.80
	Feasibility Studies - Area B	25,924.91	-	547.55	26,472.46	-	26,472.46
	Feasibility Studies - Area D	25,924.91	-	547.55	26,472.46	-	26,472.46
649	Bylaw Enforcement - Vehicle Acquisition	31,003.74	31,433.79	654.79	63,092.32	-	63,092.32
677	Bylaw Enforcement - Operating	20,964.13	-	442.76	21,406.89	-	21,406.89
	Halfmoon Bay Smoke Control - Operating	1,510.35	-	31.90	1,542.25	-	1,542.25
650	Roberts Creek Smoke Control - Operating	11,513.40	-	243.16	11,756.56	-	11,756.56
497	Gibsons and District Fire Protection - Land	40,355.49	-	852.31	41,207.80	-	41,207.80
489	Gibsons and District Fire Protection - Capital	399,587.41	(79,628.94)	5,628.07	325,586.54	(104,573.00)	221,013.54
678	Gibsons and District Fire Protection - Operating	8,840.63	30,729.74	107.78	39,678.15	(6,844.00)	32,834.15
490	Roberts Creek Fire Protection - Capital	308,880.89	84,090.08	7,296.10	400,267.07	(76,500.00)	323,767.07
679	Roberts Creek Fire Protection - Operating	4,432.07	132,262.08	93.59	136,787.74	(5,000.00)	131,787.74
491	Halfmoon Bay Fire Protection - Capital	323,737.36	56,437.98	7,355.75	387,531.09	50,500.00	438,031.09
	Halfmoon Bay Fire Protection - Operating	1,799.00	32,394.70	37.99	34,231.69	-	34,231.69
601	Egmont Fire Protection - Capital	120,093.29	(4,546.82)	2,494.51	118,040.98	(3,500.00)	114,540.98
	Egmont Fire Protection - Operating	3,234.07	27,641.08	68.29	30,943.44	-	30,943.44
492	Emergency Telephone 911 - Capital	418,362.90	109,800.00	9,844.75	538,007.65	(167,700.00)	370,307.65
	Emergency Telephone 911 - Operating	25,388.42	2,178.46	536.20	28,103.08	(25,000.00)	3,103.08
493	Sunshine Coast Emergency Planning - Capital	34,716.00	-	733.20	35,449.20	-	35,449.20
	Sunshine Coast Emergency Planning - Operating	83,427.97	9,363.60	1,762.02	94,553.59	(20,000.00)	74,553.59
651	Animal Control - Vehicle Acquisition	50,334.21	-	1,063.08	51,397.29	-	51,397.29
680	Animal Control - Operating	88,164.97	17,379.23	1,862.06	107,406.26	-	107,406.26
529	Transit - Capital	-	-	-	-	-	-
652	Transit - Operating	183.19	52,485.20	3.87	52,672.26	-	52,672.26
563	Fleet Maintenance - Capital	109,582.05	18,295.00	2,482.49	130,359.54	(50,000.00)	80,359.54
	Fleet Maintenance - Operating	64,800.36	43,774.22	1,113.23	109,687.81	-	109,687.81
486	Ports - Capital	536,841.18	(116,364.11)	7,025.04	427,502.11	235,000.00	662,502.11
607	Ports - Operating	66,048.93	(3,334.72)	1,394.28	64,108.49	(16,665.00)	47,443.49
653	Regional Solid Waste - Operating	123,492.39	(73,651.75)	1,236.25	51,076.89	-	51,076.89
670	Zero Waste Initiatives (Eco Fee) - Operating	208,828.41	33,810.00	4,795.40	247,433.81	625.00	248,058.81
653	Landfill - Operating	121,416.83	(96,931.34)	955.90	25,441.39	(25,000.00)	441.39
654	Refuse Collection - Operating	100,261.46	61,861.43	2,374.90	164,497.79	(5,721.00)	158,776.79
655	Cemetery - Operating	210,736.21	61,120.86	4,616.17	276,473.24	(7,000.00)	269,473.24
515	Pender Harbour Health Clinic - Capital	44,012.36	5,000.00	975.49	49,987.85	(7,000.00)	42,987.85
681	Regional Planning - Operating	62,314.16	6,667.82	1,316.08	70,298.06	-	70,298.06
656	Rural Planning - Vehicle Acquisition	17,339.04	-	366.22	17,705.26	-	17,705.26
657	Rural Planning - Operating	181,764.92	(140,782.35)	3,007.43	43,990.00	(43,990.00)	-
504	Property Information & Mapping - Capital	65,734.75	(11,263.19)	1,129.67	55,601.23	(13,447.00)	42,154.23
648	Property Information & Mapping - Operating	74,963.65	62,590.64	1,583.26	139,137.55	-	139,137.55
	Civic Addressing - Operating	81,890.78	22,739.66	1,549.32	106,179.76	(13,062.00)	93,117.76
659	Building Inspection - Vehicles Acquisition	52,937.31	6,000.00	1,173.17	60,110.48	6,000.00	66,110.48
	Building Inspection - Operating	477,239.06	268,189.71	10,000.81	755,429.58	(10,000.00)	745,429.58
715	Hillside - Operating	-	745,062.78	12,191.58	757,254.36	(70,000.00)	687,254.36
590	Community Recreation Facilities - Capital	1,640,662.70	529,935.08	32,898.23	2,203,495.01	(1,196,402.00)	1,007,093.01
682	Community Recreation Facilities - Operating	302,221.88	(17,177.89)	6,431.67	291,475.66	(142,876.00)	148,599.66
494	Pender Harbour Pool - Capital	71,736.54	(309.40)	1,534.21	72,961.35	(20,200.00)	52,761.35
660	Pender Harbour Pool - Operating	87,067.09	55,895.44	1,838.88	144,801.41	(15,000.00)	129,801.41
	School Facilities - Joint Use - Operating	13,527.24	(13,786.26)	259.02	(0.00)	-	(0.00)
609	Gibsons & Area Library - Capital	39,549.04	(14,051.13)	711.09	26,209.00	50,000.00	76,209.00
	Gibsons & Area Library - Operating	57.88	13,799.39	1.21	13,858.48	-	13,858.48
533	Community Parks - Capital	471,825.79	14,735.88	10,032.08	496,593.75	(82,623.00)	413,970.75
662	Community Parks - Operating	180,599.93	42,172.26	3,766.20	226,538.39	(58,076.00)	168,462.39
683	Bicycle and Walking Paths - Operating	187,906.57	20,411.30	4,060.51	212,378.38	10,000.00	222,378.38
	Area A - Bicycle and Walking Paths - Operating	62,442.97	10,355.04	1,318.81	74,116.82	-	74,116.82
	Regional Recreation Programs - Operating	14,110.69	(12,664.78)	124.45	1,570.36	-	1,570.36
	Dakota Ridge - Operating	179,879.35	35,067.53	3,799.09	218,745.97	-	218,745.97
Total General Reserve Funds		\$ 9,232,147.64	\$ 2,514,118.30	\$ 196,729.07	\$ 11,942,995.01	\$ (2,033,727.00)	\$ 9,909,268.01

Bylaw	Description	2018 Opening Balance	2018 Transfers	2018 Interest	Closing Balance	2019 Budget Commitments	2019 Uncommitted Balance
Water Services							
589	North Pender Harbour - Capital	\$ 474,223.47	\$ (76,132.71)	\$ 9,839.66	\$ 407,930.42	\$ (275,292.00)	\$ 132,638.42
605	North Pender Harbour - Operating	120,515.78	96,840.13	3,134.81	220,490.72	(7,086.00)	213,404.72
602	South Pender Harbour - Capital	682,745.15	38,078.82	15,106.05	735,930.02	(475,440.00)	260,490.02
663	South Pender Harbour - Operating	645,960.30	94,371.81	13,642.83	753,974.94	(136.00)	753,838.94
488	Regional - Capital	5,480,952.21	(485,363.74)	103,412.14	5,099,000.61	(1,051,598.00)	4,047,402.61
498	Regional - Land	17,082.21	-	360.79	17,443.00	-	17,443.00
664	Regional - Operating	1,609,545.15	1,226,200.97	43,949.46	2,879,695.58	(110,832.00)	2,768,863.58
Total Water Services Reserves		\$ 9,031,024.27	\$ 893,995.28	\$ 189,445.74	\$ 10,114,465.29	\$ (1,920,384.00)	\$ 8,194,081.29
Waste Water Plants							
512	Greaves Road - Capital	\$ 2,505.92	\$ -	\$ 52.93	\$ 2,558.85	\$ -	\$ 2,558.85
608	Greaves Road - Operating	9,516.43	(2,031.02)	136.80	7,622.21	189.00	7,811.21
665	Woodcreek Park - Capital	24,431.12	-	515.98	24,947.10	-	24,947.10
666	Woodcreek Park - Operating	151,236.76	3,951.30	3,194.14	158,382.20	(32,516.00)	125,866.20
512	Sunnyside - Capital	17,125.82	-	361.71	17,487.53	-	17,487.53
608	Sunnyside - Operating	6,185.56	935.42	130.64	7,251.62	104.00	7,355.62
512	Jolly Roger - Capital	34,764.00	-	734.24	35,498.24	-	35,498.24
608	Jolly Roger - Operating	24,070.12	(7,310.39)	260.94	17,020.67	(395.00)	16,625.67
512	Secret Cove - Capital	9,332.04	-	197.07	9,529.11	-	9,529.11
608	Secret Cove - Operating	28,245.00	(10,484.12)	415.49	18,176.37	1,810.00	19,986.37
512	Lee Bay - Capital	228,724.87	-	4,830.73	233,555.60	-	233,555.60
608	Lee Bay - Operating	255,569.46	(6,000.50)	5,397.70	254,966.66	12,570.00	267,536.66
512	Square Bay - Capital	31,131.68	-	657.50	31,789.18	(25,000.00)	6,789.18
608	Square Bay - Operating	92,844.15	(15,373.31)	1,957.08	79,427.92	1,469.00	80,896.92
608	Langdale - Operating	50,367.22	(17,273.58)	692.63	33,786.27	360.00	34,146.27
512	Canoe Road - Capital	3,061.42	-	64.65	3,126.07	-	3,126.07
608	Canoe Rd - Operating	3,695.41	(3,518.33)	20.50	197.58	393.00	590.58
608	Merrill Crescent - Operating	9,115.35	(8,421.10)	192.52	886.77	2,166.00	3,052.77
512	Curran Road - Capital	18,782.38	-	396.69	19,179.07	-	19,179.07
608	Curran Road- Operating	58,114.32	8,883.96	1,227.40	68,225.68	(27,652.00)	40,573.68
512	Roberts Creek Co-Housing - Capital	2,410.41	-	50.92	2,461.33	-	2,461.33
608	Roberts Creek Co-Housing - Operating	23,876.47	7,564.44	504.28	31,945.19	1,828.00	33,773.19
667	Lily Lake Village - Operating	38,392.28	6,072.81	810.86	45,275.95	1,993.00	47,268.95
668	Painted Boat - Capital	1,694.14	-	35.78	1,729.92	-	1,729.92
669	Painted Boat - Operating	39,004.72	8,513.34	823.80	48,341.86	3,100.00	51,441.86
Total Waste Water Plants Reserves		\$ 1,164,197.05	\$ (34,491.08)	\$ 23,662.98	\$ 1,153,368.95	\$ (59,581.00)	\$ 1,093,787.95
Total Reserve Funds		\$ 19,427,368.96	\$ 3,373,622.50	\$ 409,837.79	\$ 23,210,829.25	\$ (4,013,692.00)	\$ 19,197,137.25

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.

At the beginning of 2019, the SCRD had \$29,178,054 of outstanding long-term debt of which \$13,961,870 had been undertaken for member municipalities and \$15,216,184 for Regional District services.

The 2019 budget includes funding from debt proceeds of \$5,707,060 to fund current year expenditures. In addition, there is \$144,293 of borrowing approved under Loan Authorization Bylaw No. 704 which is not currently budgeted and \$577,447 of pending debt issues for prior year expenditures associated with projects currently in progress for a total authorized unissued debt value of \$6,428,800.

Outstanding Debt as at January 1, 2019

Loan Authorization Bylaw No.	Purpose	Maturing	Interest Rate	Principal Balance Outstanding
MFA Debenture Debt				
584	Parks Master Plan	2022	2.25%	\$ 398,759
550	Community Recreation Facilities	2025	4.77%	7,592,299
544	Chapman Water Treatment Plant	2025	1.80%	1,402,373
557	Field Road Administration Building	2026	4.88%	1,462,442
550	Community Recreation Facilities	2026	4.88%	1,008,253
556	Fleet Maintenance Building	2026	4.88%	201,631
547	Egmont Fire Department	2026	4.88%	49,541
594	Pender Harbour Pool	2029	4.90%	557,679
676	South Pender Water Treatment Plant	2034	3.00%	1,112,221
617	North Pender Water Initiatives	2035	3.00%	340,000
619	South Pender Water Initiatives	2035	3.00%	510,000
Various	Debt Issued for Member Municipalities	2019 to 2038	1.75% to 4.85%	13,961,870
				28,597,068
Liabilities Under Agreement				
N/A	Equipment Financing Loans	2019 to 2023	Variable	580,986
Total Outstanding Debt				\$ 29,178,054

2019 Authorized Unissued Debt

Loan Authorization Bylaw No.	Purpose	Proposed Term	Maximum Amount
MFA Debenture Debt			
704	Chapman Lake Supply Expansion	30 Years	5,000,000
707	Square Bay Waste Water Plant	20 Years	280,000
			5,280,000
Liabilities Under Agreement			
N/A	Information Technology Hardware	3 Years	70,000
N/A	Grantham Hall Rehabilitation	5 Years	100,000
N/A	Merrill Crescent Septic Field Replacement	5 Years	11,050
N/A	Canoe Road Septic Field Replacement	5 Years	12,750
N/A	Vaucroft Capital Works	5 Years	450,000
N/A	Regional Water Vehicle Replacements (2018 CF)	5 Years	200,000
N/A	Regional Water Vehicle Replacements (2019)	5 Years	170,000
N/A	North Pender Water Vehicle Replacement	5 Years	90,000
N/A	Waste Water Vehicle Replacement	5 Years	45,000
			1,148,800
Total Authorized Unissued Debt			\$ 6,428,800

F. APPENDIX A - DETAILED BUDGET DOCUMENTS BY SERVICE

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

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

Budget Details

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

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

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.

Capital Project Summary

Where applicable, the capital project summary lists approved capital projects for the current five year planning period for each service. Prior year budget and actual values are also shown.

Any capital projects identified for carry forward to 2019 are included in the final budget. The amount carried forward is the difference between the 2018 budget less actual 2018 expenditures.



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		172,145	174,018	175,818	181,657	5,839	3.32% 14.02%
Area B - Halfmoon Bay		146,422	150,851	157,316	175,191	17,875	11.36% 13.52%
Area D - Roberts Creek		100,189	111,658	112,045	126,621	14,576	13.01% 9.77%
Area E - Elphinstone		74,962	85,973	87,175	97,411	10,236	11.74% 7.52%
Area F - West Howe Sound		166,665	165,534	156,201	164,460	8,259	5.29% 12.69%
Member Municipalities							
District of Sechelt		288,705	312,017	324,864	359,876	35,012	10.78% 27.78%
Town of Gibsons		128,381	141,894	145,863	163,995	18,132	12.43% 12.66%
Sechelt Indian Government District		27,418	26,381	25,222	26,304	1,082	4.29% 2.03%
Net Taxes Levied		1,104,889	1,168,327	1,184,504	1,295,515	111,011	9.37% 100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	11.28	9.89	8.72	4.25
Utilities [02]	-	39.47	34.62	30.54	14.88
Major Industry [04]	-	38.34	33.63	29.66	14.46
Light Industry [05]	-	38.34	33.63	29.66	14.46
Business and Other [06]	-	27.63	24.24	21.38	10.42
Managed Forest Land [07]	-	33.83	29.68	26.17	12.76
Rec/Non Profit [08]	-	11.28	9.89	8.72	4.25
Farm [09]	-	11.28	9.89	8.72	4.25

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
110		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes		86,132	61,881	72,000	72,000	72,000	72,000	72,000
Tax Requisitions		1,184,508	1,184,504	1,295,515	1,278,207	1,286,180	1,239,845	1,292,790
Government Transfers		906,733	874,050	874,050	874,050	874,050	874,050	874,050
User Fees & Service Charges		2,867	-	-	-	-	-	-
Investment Income		145,900	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries		668,580	677,824	699,059	689,570	689,570	689,570	689,570
Other Revenue		134,741	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues		3,129,461	2,864,665	3,007,030	2,980,233	2,988,206	2,941,871	2,994,816
Expenses								
Administration		519,600	519,605	539,093	545,918	553,891	558,374	560,501
Wages and Benefits		1,209,565	1,261,168	1,359,665	1,359,665	1,359,665	1,308,847	1,359,665
Operating		316,381	420,842	417,862	376,600	376,600	376,600	376,600
Amortization of Tangible Capital Assets		56,305	54,809	56,304	56,304	56,304	56,304	56,304
Total Expenses		2,101,851	2,256,424	2,372,924	2,338,487	2,346,460	2,300,125	2,353,070
Other								
Capital Expenditures (Excluding Wages)		11,406	63,500	74,861	-	-	-	-
Transfer to/(from) Reserves		130,177	(82,500)	(66,501)	16,000	16,000	16,000	16,000
Transfer to/(from) Appropriated Surplus		924,714	682,050	682,050	682,050	682,050	682,050	682,050
Unfunded Amortization		(56,305)	(54,809)	(56,304)	(56,304)	(56,304)	(56,304)	(56,304)
Transfer (to)/from Unfunded Liability		17,608	-	-	-	-	-	-
Total Other		1,027,600	608,241	634,106	641,746	641,746	641,746	641,746
General Government (Surplus)/Deficit:		(10)	-	-	-	-	-	-

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
110		2018	2018	2019	2020	2021	2022	2023
CP1121	Replace Director Tablets	11,267	13,500	-	-	-	-	-
CP1122	Update Electronic Document Management System (Content Server 16)	139	50,004	49,860	-	-	-	-
CP1189	Video Streaming Meetings	-	-	24,996	-	-	-	-
Capital Projects Total:		11,406	63,504	74,856				

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/receivable, cash receipting, payroll, purchasing & procurement, and asset management.

Source of Funding: Internal Recovery

Taxation Impact

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

Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
113		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Government Transfers	96,586	190,183	93,598	-	-	-	-
	Investment Income	4,267	-	-	-	-	-	-
	Internal Recoveries	1,409,652	1,409,655	1,487,027	1,525,428	1,525,428	1,525,428	1,525,428
	Other Revenue	3,237	-	-	-	-	-	-
	Total Revenues	1,513,742	1,599,838	1,580,625	1,525,428	1,525,428	1,525,428	1,525,428
Expenses								
	Wages and Benefits	1,037,162	1,220,978	1,325,117	1,352,118	1,352,118	1,352,118	1,352,118
	Operating	301,057	225,677	223,910	173,310	173,310	173,310	173,310
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	204,639	8,195	204,640	204,640	204,640	204,640	204,640
	Total Expenses	1,542,858	1,454,850	1,753,667	1,730,068	1,730,068	1,730,068	1,730,068
Other								
	Capital Expenditures (Excluding Wages)	13,375	190,183	93,598	-	-	-	-
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	162,156	(37,000)	(62,000)	-	-	-	-
	Unfunded Amortization	(204,639)	(8,195)	(204,640)	(204,640)	(204,640)	(204,640)	(204,640)
	Total Other	(29,108)	144,988	(173,042)	(204,640)	(204,640)	(204,640)	(204,640)
Finance (Surplus)/Deficit:		8	-	-	-	-	-	-

Capital Project Summary

Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
113		2018	2018	2019	2020	2021	2022	2023
CP1109 Enterprise Asset/Work Order Management System		13,375	190,188	93,600	-	-	-	-
Capital Projects Total:		13,375	190,188	93,600				

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
114		2018	2018	2019	2020	2021	2022	2023
Revenues								
Investment Income		58,858	-	-	-	-	-	-
Internal Recoveries		471,708	471,711	470,916	472,220	472,220	472,220	472,220
Total Revenues		530,566	471,711	470,916	472,220	472,220	472,220	472,220
Expenses								
Wages and Benefits		10,530	12,521	13,030	13,030	13,030	13,030	13,030
Operating		171,561	195,998	194,694	195,998	195,998	195,998	195,998
Debt Charges - Interest		144,058	144,058	144,058	144,058	144,058	144,058	144,058
Amortization of Tangible Capital Assets		107,820	109,656	107,823	107,823	107,823	107,823	107,823
Total Expenses		433,969	462,233	459,605	460,909	460,909	460,909	460,909
Other								
Capital Expenditures (Excluding Wages)		501	75,000	74,861	-	-	-	-
Debt Principal Repayment		152,611	99,134	99,134	99,134	99,134	99,134	99,134
Transfer to/(from) Reserves		50,359	(55,000)	(54,861)	20,000	20,000	20,000	20,000
Transfer to/(from) Other Funds		947	-	-	-	-	-	-
Unfunded Amortization		(107,820)	(109,656)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)
Total Other		96,598	9,478	11,311	11,311	11,311	11,311	11,311
Administration Office (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
114		2018	2018	2019	2020	2021	2022	2023
CP1079 Corporate Space & Site Planning		501	75,000	74,856	-	-	-	-
Capital Projects Total:		501	75,000	74,856				

115 Human Resources



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

Source of Funding: Internal Recovery

Taxation Impact

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

Human Resources		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
115		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Investment Income	3,286	-	-	-	-	-	-
	Internal Recoveries	533,844	533,840	551,713	551,713	551,713	551,713	551,713
	Total Revenues	537,130	533,840	551,713	551,713	551,713	551,713	551,713
Expenses								
	Wages and Benefits	379,501	407,981	425,854	425,854	425,854	425,854	425,854
	Operating	126,782	127,859	139,859	115,859	115,859	115,859	115,859
	Amortization of Tangible Capital Assets	29,676	-	29,671	29,671	29,671	29,671	29,671
	Total Expenses	535,959	535,840	595,384	571,384	571,384	571,384	571,384
Other								
	Transfer to/(from) Reserves	10,658	(22,185)	(14,000)	10,000	10,000	10,000	10,000
	Prior Year (Surplus)/Deficit	20,185	20,185	-	-	-	-	-
	Unfunded Amortization	(29,676)	-	(29,671)	(29,671)	(29,671)	(29,671)	(29,671)
	Total Other	1,167	(2,000)	(43,671)	(19,671)	(19,671)	(19,671)	(19,671)
Human Resources (Surplus)/Deficit:		(4)	-	-	-	-	-	-

117 Information Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
117		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Investment Income	2,733	-	-	-	-	-	-
	Gain on Disposal of Tangible Assets	(2,006)	-	-	-	-	-	-
	Internal Recoveries	913,356	913,351	1,000,912	1,035,814	1,098,410	1,148,410	1,148,410
	Other Revenue	3,808	-	-	-	-	-	-
	Total Revenues	917,891	913,351	1,000,912	1,035,814	1,098,410	1,148,410	1,148,410
Expenses								
	Wages and Benefits	508,324	535,827	579,872	579,872	579,872	579,872	579,872
	Operating	146,076	155,562	155,562	155,562	155,562	155,562	155,562
	Debt Charges - Interest	2,375	2,098	2,688	2,703	2,975	2,975	2,975
	Amortization of Tangible Capital Assets	109,000	102,814	108,999	108,999	108,999	108,999	108,999
	Total Expenses	765,775	796,301	847,121	847,136	847,408	847,408	847,408
Other								
	Capital Expenditures (Excluding Wages)	158,960	200,000	250,000	300,000	350,000	400,000	400,000
	Proceeds from Long Term Debt	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
	Debt Principal Repayment	79,641	79,864	72,790	57,677	70,001	70,001	70,001
	Transfer to/(from) Reserves	94,521	10,000	10,000	10,000	10,000	10,000	10,000
	Transfer to/(from) Other Funds	-	-	-	-	-	-	-
	Transfer to/(from) Accumulated Surplus	(2,006)	-	-	-	-	-	-
	Unfunded Amortization	(109,000)	(102,814)	(108,999)	(108,999)	(108,999)	(108,999)	(108,999)
	Total Other	152,116	117,050	153,791	188,678	251,002	301,002	301,002
Information Services (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
117		2018	2018	2019	2020	2021	2022	2023
CP1061	Information Technology Hardware (Base Capital)	148,570	150,000	200,004	250,000	300,000	350,000	350,000
CP1062	Information Technology Software (Base Capital)	1,956	50,004	50,004	50,000	50,000	50,000	50,000
CP1171	IT - Pooled Office Furniture	8,434	-	-	-	-	-	-
Capital Projects Total:		158,960	200,004	250,008	300,000	350,000	400,000	400,000

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
118		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Other Revenue	51,989	51,404	59,787	80,749	80,873	80,956	80,974
	Total Revenues	51,989	51,404	59,787	80,749	80,873	80,956	80,974
Expenses								
	Administration	15,864	15,869	13,235	13,341	13,465	13,548	13,566
	Wages and Benefits	39,231	57,337	60,308	60,308	60,308	60,308	60,308
	Operating	4,936	7,100	7,100	7,100	7,100	7,100	7,100
	Total Expenses	60,031	80,306	80,643	80,749	80,873	80,956	80,974
Other								
	Prior Year (Surplus)/Deficit	(28,903)	(28,902)	(20,856)	-	-	-	-
	Total Other	(28,903)	(28,902)	(20,856)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(20,861)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test				
								Limit	This GIA	Other GIA	Remaining*	
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour		62,359	69,304	33,195	35,012	1,817	5.47%	100.00%	202,066	- 35,012	- 1,600	= 165,454
Area B - Halfmoon Bay									173,423		- 20,316	= 153,107
Area D - Roberts Creek									144,378		- 36,032	= 108,346
Area E - Elphinstone									112,836		- 18,194	= 94,642
Area F - West Howe Sound									153,128		- 35,153	= 117,975
Member Municipalities												
District of Sechelt									386,940		- 3,169	= 383,771
Town of Gibsons									163,229		- 1,444	= 161,785
Sechelt Indian Government District									20,441		-	= 20,441
Net Taxes Levied		62,359	69,304	33,195	35,012	1,817	5.47%	100.00%				
Limit by law									1,356,441	- 35,012	- 115,907	= 1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	4.09	3.94	1.65	.82
Utilities [02]	-	14.30	13.79	5.77	2.87
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	13.89	13.39	5.60	2.79
Business and Other [06]	-	10.01	9.65	4.04	2.01
Managed Forest Land [07]	-	12.26	11.82	4.94	2.46
Rec/Non Profit [08]	-	4.09	3.94	1.65	.82
Farm [09]	-	4.08	3.94	1.65	.82

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

Grants in Aid - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
121		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	33,192	33,195	35,012	39,243	39,256	39,260	39,266
	Total Revenues	33,192	33,195	35,012	39,243	39,256	39,260	39,266
Expenses								
	Administration	2,580	2,577	2,360	2,370	2,383	2,387	2,393
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	32,194	36,153	36,089	36,089	36,089	36,089	36,089
	Total Expenses	35,273	39,491	39,233	39,243	39,256	39,260	39,266
Other								
	Prior Year (Surplus)/Deficit	(6,296)	(6,296)	(4,221)	-	-	-	-
	Total Other	(6,296)	(6,296)	(4,221)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(4,215)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Limit Test Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									202,066		- 36,612 =	165,454
Area B - Halfmoon Bay		18,625	25,835	29,079	18,773	(10,306)	(35.44%)	100.00%	173,423	- 18,773	- 1,543 =	153,107
Area D - Roberts Creek									144,378		- 36,032 =	108,346
Area E - Elphinstone									112,836		- 18,194 =	94,642
Area F - West Howe Sound									153,128		- 35,153 =	117,975
Member Municipalities												
District of Sechelt									386,940		- 3,169 =	383,771
Town of Gibsons									163,229		- 1,444 =	161,785
Sechelt Indian Government District									20,441		- =	20,441
Net Taxes Levied		18,625	25,835	29,079	18,773	(10,306)	(35.44%)	100.00%				
Limit by law									1,356,441	- 18,773	- 132,146 =	1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.43	1.69	1.61	.45
Utilities [02]	-	5.02	5.93	5.64	1.59
Major Industry [04]	-	4.88	5.76	5.48	1.55
Light Industry [05]	-	4.88	5.76	5.48	1.55
Business and Other [06]	-	3.51	4.15	3.95	1.11
Managed Forest Land [07]	-	4.30	5.08	4.84	1.36
Rec/Non Profit [08]	-	1.43	1.69	1.61	.45
Farm [09]	-	1.43	1.69	1.61	.45

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

Grants in Aid - Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
122		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	29,076	29,079	18,773	28,021	28,032	28,035	28,041
	Total Revenues	29,076	29,079	18,773	28,021	28,032	28,035	28,041
Expenses								
	Administration	1,848	1,851	2,155	2,165	2,176	2,179	2,185
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	24,055	33,031	25,072	25,072	25,072	25,072	25,072
	Total Expenses	26,402	35,643	28,011	28,021	28,032	28,035	28,041
Other								
	Prior Year (Surplus)/Deficit	(6,564)	(6,564)	(9,238)	-	-	-	-
	Total Other	(6,564)	(6,564)	(9,238)	-	-	-	-
Grants in Aid - Area B (Surplus)/Deficit:		(9,238)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									202,066		- 36,612 =	165,454
Area B - Halfmoon Bay									173,423		- 20,316 =	153,107
Area D - Roberts Creek									144,378		- 36,032 =	108,346
Area E - Elphinstone		(864)	3,221	996	1,765	769	77.21%	37.20%	112,836	- 1,765	- 16,429 =	94,642
Area F - West Howe Sound		(1,921)	6,202	1,784	2,979	1,195	66.98%	62.80%	153,128	- 2,979	- 32,174 =	117,975
Member Municipalities												
District of Sechelt									386,940		- 3,169 =	383,771
Town of Gibsons									163,229		- 1,444 =	161,785
Sechelt Indian Government District									20,441		- =	20,441
Net Taxes Levied		(2,785)	9,423	2,780	4,744	1,964	70.65%	100.00%				
Limit by law									1,356,441	- 4,744	- 146,175 =	1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	(.13)	.37	.10	.08
Utilities [02]	-	(.45)	1.30	.35	.27
Major Industry [04]	-	(.44)	1.26	.34	.26
Light Industry [05]	-	(.44)	1.26	.34	.26
Business and Other [06]	-	(.32)	.91	.24	.19
Managed Forest Land [07]	-	(.39)	1.11	.30	.23
Rec/Non Profit [08]	-	(.13)	.37	.10	.08
Farm [09]	-	(.13)	.37	.10	.08

* 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
123		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	2,784	2,780	4,744	5,106	5,108	5,108	5,109
	Total Revenues	2,784	2,780	4,744	5,106	5,108	5,108	5,109
Expenses								
	Administration	708	704	321	322	324	324	325
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	3,900	4,000	4,000	4,000	4,000	4,000	4,000
	Total Expenses	5,107	5,465	5,105	5,106	5,108	5,108	5,109
Other								
	Prior Year (Surplus)/Deficit	(2,684)	(2,685)	(361)	-	-	-	-
	Total Other	(2,684)	(2,685)	(361)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(361)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour		1,799	1,832	1,667	1,600	(67)	(4.02%)	14.31%	202,066	- 1,600	- 35,012	= 165,454
Area B - Halfmoon Bay		1,530	1,588	1,491	1,543	52	3.49%	13.80%	173,423	- 1,543	- 18,773	= 153,107
Area D - Roberts Creek		1,047	1,175	1,062	1,115	53	4.99%	9.98%	144,378	- 1,115	- 34,917	= 108,346
Area E - Elphinstone		783	905	826	858	32	3.87%	7.67%	112,836	- 858	- 17,336	= 94,642
Area F - West Howe Sound		1,741	1,742	1,481	1,448	(33)	(2.23%)	12.96%	153,128	- 1,448	- 33,705	= 117,975
Member Municipalities												
District of Sechelt		3,017	3,284	3,080	3,169	89	2.89%	28.35%	386,940	- 3,169	-	= 383,771
Town of Gibsons		1,341	1,493	1,383	1,444	61	4.41%	12.92%	163,229	- 1,444	-	= 161,785
Sechelt Indian Government District									20,441	-	-	= 20,441
Net Taxes Levied	11,258	12,019	10,990	11,176		186	1.69%	100.00%				
Limit by law									1,356,441	- 11,176	- 139,743	= 1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	.12	.10	.08	.04
Utilities [02]	-	.41	.36	.29	.13
Major Industry [04]	-	.40	.35	.28	.13
Light Industry [05]	-	.40	.35	.28	.13
Business and Other [06]	-	.29	.26	.20	.09
Managed Forest Land [07]	-	.35	.31	.25	.11
Rec/Non Profit [08]	-	.12	.10	.08	.04
Farm [09]	-	.12	.10	.08	.04

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

Grants in Aid - Community Schools		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
125		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	10,992	10,990	11,176	11,486	11,490	11,491	11,493
	Total Revenues	10,992	10,990	11,176	11,486	11,490	11,491	11,493
Expenses								
	Administration	708	707	699	702	706	707	709
	Wages and Benefits	455	761	784	784	784	784	784
	Operating	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Total Expenses	11,163	11,468	11,483	11,486	11,490	11,491	11,493
Other								
	Prior Year (Surplus)/Deficit	(479)	(478)	(307)	-	-	-	-
	Total Other	(479)	(478)	(307)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(308)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								202,066	- 36,612 =		165,454
Area B - Halfmoon Bay								173,423	- 20,316 =		153,107
Area D - Roberts Creek								144,378	- 36,032 =		108,346
Area E - Elphinstone		3,452	3,923	(1,723)	3,341	5,064 (293.91%)	37.20%	112,836	- 3,341	- 14,853 =	94,642
Area F - West Howe Sound		7,676	7,554	(3,086)	5,640	8,726 (282.76%)	62.80%	153,128	- 5,640	- 29,513 =	117,975
Member Municipalities											
District of Sechelt								386,940	- 3,169 =		383,771
Town of Gibsons								163,229	- 1,444 =		161,785
Sechelt Indian Government District								20,441	- =		20,441
Net Taxes Levied		11,128	11,477	(4,809)	8,981	13,790 (286.75%)	100.00%				
Limit by law								1,356,441	- 8,981	- 141,938 =	1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	.52	.45	(.17)	.15
Utilities [02]	-	1.82	1.58	(.60)	.51
Major Industry [04]	-	1.77	1.53	(.59)	.50
Light Industry [05]	-	1.77	1.53	(.59)	.50
Business and Other [06]	-	1.27	1.11	(.42)	.36
Managed Forest Land [07]	-	1.56	1.35	(.52)	.44
Rec/Non Profit [08]	-	.52	.45	(.17)	.15
Farm [09]	-	.52	.45	(.17)	.15

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

Greater Gibsons Community Participation		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
126		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	(4,812)	(4,809)	8,981	11,496	11,499	11,500	11,502
	Total Revenues	(4,812)	(4,809)	8,981	11,496	11,499	11,500	11,502
Expenses								
	Administration	1,680	1,674	708	712	715	716	718
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	7,750	10,000	10,000	10,000	10,000	10,000	10,000
	Total Expenses	9,929	12,435	11,492	11,496	11,499	11,500	11,502
Other								
	Prior Year (Surplus)/Deficit	(17,244)	(17,244)	(2,511)	-	-	-	-
	Total Other	(17,244)	(17,244)	(2,511)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(2,503)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									202,066		- 36,612 =	165,454
Area B - Halfmoon Bay									173,423		- 20,316 =	153,107
Area D - Roberts Creek		31,137	32,597	32,484	34,917	2,433	7.49%	100.00%	144,378	- 34,917	- 1,115 =	108,346
Area E - Elphinstone									112,836		- 18,194 =	94,642
Area F - West Howe Sound									153,128		- 35,153 =	117,975
Member Municipalities												
District of Sechelt									386,940		- 3,169 =	383,771
Town of Gibsons									163,229		- 1,444 =	161,785
Sechelt Indian Government District									20,441		- =	20,441
Net Taxes Levied		31,137	32,597	32,484	34,917	2,433	7.49%	100.00%				
Limit by law									1,356,441	- 34,917	- 116,002 =	1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	3.50	2.89	2.53	1.17
Utilities [02]	-	12.27	10.11	8.85	4.11
Major Industry [04]	-	11.92	9.82	8.60	3.99
Light Industry [05]	-	11.92	9.82	8.60	3.99
Business and Other [06]	-	8.59	7.08	6.20	2.87
Managed Forest Land [07]	-	10.51	8.66	7.59	3.52
Rec/Non Profit [08]	-	3.50	2.89	2.53	1.17
Farm [09]	-	3.50	2.89	2.53	1.17

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

Grants in Aid - Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
127		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	32,484	32,484	34,917	36,797	36,809	36,813	36,819
	Investment Income	66	-	-	-	-	-	-
	Total Revenues	32,550	32,484	34,917	36,797	36,809	36,813	36,819
Expenses								
	Administration	2,304	2,301	2,288	2,298	2,310	2,314	2,320
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	33,510	35,119	33,715	33,715	33,715	33,715	33,715
	Total Expenses	36,313	38,181	36,787	36,797	36,809	36,813	36,819
Other								
	Transfer to/(from) Reserves	66	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(5,696)	(5,697)	(1,870)	-	-	-	-
	Total Other	(5,630)	(5,697)	(1,870)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(1,867)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									202,066		- 36,612 =	165,454
Area B - Halfmoon Bay									173,423		- 20,316 =	153,107
Area D - Roberts Creek									144,378		- 36,032 =	108,346
Area E - Elphinstone		15,319	17,534	16,061	12,230	(3,831)	(23.85%)	100.00%	112,836	- 12,230	- 5,964 =	94,642
Area F - West Howe Sound									153,128		- 35,153 =	117,975
Member Municipalities												
District of Sechelt									386,940		- 3,169 =	383,771
Town of Gibsons									163,229		- 1,444 =	161,785
Sechelt Indian Government District									20,441		- =	20,441
Net Taxes Levied		15,319	17,534	16,061	12,230	(3,831)	(23.85%)	100.00%				
Limit by law									1,356,441	- 12,230	- 138,689 =	1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.30	2.02	1.61	.53
Utilities [02]	-	8.07	7.06	5.63	1.87
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	7.84	6.86	5.47	1.82
Business and Other [06]	-	5.65	4.94	3.94	1.31
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	2.30	2.02	1.61	.53

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

Grants In Aid - Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
128		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	16,056	16,061	12,230	19,315	19,322	19,324	19,327
	Total Revenues	16,056	16,061	12,230	19,315	19,322	19,324	19,327
Expenses								
	Administration	1,248	1,252	1,252	1,258	1,265	1,267	1,270
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	11,936	18,754	17,273	17,273	17,273	17,273	17,273
	Total Expenses	13,683	20,767	19,309	19,315	19,322	19,324	19,327
Other								
	Prior Year (Surplus)/Deficit	(4,705)	(4,706)	(7,079)	-	-	-	-
	Total Other	(4,705)	(4,706)	(7,079)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(7,078)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Limit Test Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								202,066		- 36,612 =	165,454
Area B - Halfmoon Bay								173,423		- 20,316 =	153,107
Area D - Roberts Creek								144,378		- 36,032 =	108,346
Area E - Elphinstone								112,836		- 18,194 =	94,642
Area F - West Howe Sound		22,189	25,155	16,191	25,086	8,895	54.94%	100.00%	153,128	- 25,086	- 10,067 = 117,975
Member Municipalities											
District of Sechelt								386,940		- 3,169 =	383,771
Town of Gibsons								163,229		- 1,444 =	161,785
Sechelt Indian Government District								20,441		- =	20,441
Net Taxes Levied		22,189	25,155	16,191	25,086	8,895	54.94%	100.00%			
Limit by law								1,356,441	- 25,086	- 125,833 =	1,205,522

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.50	1.50	.90	.65
Utilities [02]	-	5.25	5.26	3.17	2.27
Major Industry [04]	-	5.10	5.11	3.07	2.21
Light Industry [05]	-	5.10	5.11	3.07	2.21
Business and Other [06]	-	3.68	3.68	2.22	1.59
Managed Forest Land [07]	-	4.50	4.51	2.71	1.95
Rec/Non Profit [08]	-	1.50	1.50	.90	.65
Farm [09]	-	1.50	1.50	.90	.65

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

Grants In Aid - Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
129		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	16,188	16,191	25,086	25,141	25,149	25,151	25,155
	Total Revenues	16,188	16,191	25,086	25,141	25,149	25,151	25,155
Expenses								
	Administration	1,536	1,538	1,513	1,520	1,528	1,530	1,534
	Wages and Benefits	499	761	784	784	784	784	784
	Operating	23,035	22,822	22,837	22,837	22,837	22,837	22,837
	Total Expenses	25,070	25,121	25,134	25,141	25,149	25,151	25,155
Other								
	Prior Year (Surplus)/Deficit	(8,931)	(8,930)	(48)	-	-	-	-
	Total Other	(8,931)	(8,930)	(48)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(49)	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		18,768	18,477	18,615	17,851	(764) (4.10%)	24.37%
Area B - Halfmoon Bay		15,963	16,017	16,656	17,215	559 3.36%	23.50%
Area D - Roberts Creek		10,923	11,856	11,863	12,443	580 4.89%	16.99%
Area E - Elphinstone		8,173	9,129	9,230	9,572	342 3.71%	13.07%
Area F - West Howe Sound		18,170	17,577	16,538	16,161	(377) (2.28%)	22.07%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		71,997	73,056	72,902	73,242	340 0.47%	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.23	1.05	.92	.42
Utilities [02]	-	4.30	3.68	3.23	1.46
Major Industry [04]	-	4.18	3.57	3.14	1.42
Light Industry [05]	-	4.18	3.57	3.14	1.42
Business and Other [06]	-	3.01	2.57	2.26	1.02
Managed Forest Land [07]	-	3.69	3.15	2.77	1.25
Rec/Non Profit [08]	-	1.23	1.05	.92	.42
Farm [09]	-	1.23	1.05	.92	.42

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
130		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	72,900	72,902	73,242	73,267	73,290	73,291	73,308
	Total Revenues	72,900	72,902	73,242	73,267	73,290	73,291	73,308
Expenses								
	Administration	5,088	5,089	5,068	5,093	5,116	5,117	5,134
	Wages and Benefits	28,752	32,547	32,908	32,908	32,908	32,908	32,908
	Operating	22,590	35,266	35,266	35,266	35,266	35,266	35,266
	Total Expenses	56,430	72,902	73,242	73,267	73,290	73,291	73,308
Other								
	Transfer to/(from) Reserves	16,469	-	-	-	-	-	-
	Total Other	16,469	-	-	-	-	-	-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:		(1)	-	-	-	-	-	-

131 Electoral Area Services - Elections



About: Provides funding for administering elections in Rural Areas.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Electoral Area Services

Basis of Apportionment: Land & Improvements

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

Requisitions	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		3,649	3,541	13,543	3,412	(10,131) (74.81%)	24.37%
Area B - Halfmoon Bay		3,104	3,069	12,118	3,291	(8,827) (72.84%)	23.50%
Area D - Roberts Creek		2,124	2,272	8,631	2,378	(6,253) (72.45%)	16.99%
Area E - Elphinstone		1,589	1,749	6,715	1,830	(4,885) (72.75%)	13.07%
Area F - West Howe Sound		3,533	3,368	12,032	3,089	(8,943) (74.33%)	22.07%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		14,000	14,000	53,038	14,000	(39,038) (73.60%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	.24	.20	.67	.08
Utilities [02]	-	.84	.70	2.35	.28
Major Industry [04]	-	.81	.68	2.28	.27
Light Industry [05]	-	.81	.68	2.28	.27
Business and Other [06]	-	.59	.49	1.65	.20
Managed Forest Land [07]	-	.72	.60	2.02	.24
Rec/Non Profit [08]	-	.24	.20	.67	.08
Farm [09]	-	.24	.20	.67	.08

Electoral Area Services - Elections		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
131		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	53,040	53,038	14,000	14,000	14,000	63,374	14,000
	Investment Income	3,243	-	-	-	-	-	-
	Other Revenue	17,897	18,000	-	-	-	18,000	-
	Total Revenues	74,180	71,038	14,000	14,000	14,000	81,374	14,000
Expenses								
	Administration	-	-	8,811	-	-	8,878	-
	Wages and Benefits	47,358	57,669	-	-	-	59,825	-
	Operating	29,847	34,043	-	-	-	34,043	-
	Total Expenses	77,205	91,712	8,811	-	-	102,746	-
Other								
	Transfer to/(from) Reserves	(3,476)	(21,124)	5,189	14,000	14,000	(21,372)	14,000
	Prior Year (Surplus)/Deficit	451	450	-	-	-	-	-
	Total Other	(3,025)	(20,674)	5,189	14,000	14,000	(21,372)	14,000
Electoral Area Services - Elections (Surplus)/Deficit:		-	-	-	-	-	-	-

135 Corporate Sustainability Services



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

Taxation Impact

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

Corporate Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
135		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Investment Income	1,922	-	-	-	-	-	-
	Internal Recoveries	20,892	20,894	21,205	21,205	21,205	21,205	21,205
	Other Revenue	1,978	-	-	-	-	-	-
	Total Revenues	24,792	20,894	21,205	21,205	21,205	21,205	21,205
Expenses								
	Wages and Benefits	11,985	10,649	10,960	10,960	10,960	10,960	10,960
	Operating	1,874	70,245	70,245	10,245	10,245	10,245	10,245
	Amortization of Tangible Capital Assets	2,868	2,858	2,869	2,869	2,869	2,869	2,869
	Total Expenses	16,727	83,752	84,074	24,074	24,074	24,074	24,074
Other								
	Transfer to/(from) Reserves	10,936	(17,500)	(17,500)	-	-	-	-
	Transfer to/(from) Appropriated Surplus	-	(42,500)	(42,500)	-	-	-	-
	Unfunded Amortization	(2,868)	(2,858)	(2,869)	(2,869)	(2,869)	(2,869)	(2,869)
	Total Other	8,068	(62,858)	(62,869)	(2,869)	(2,869)	(2,869)	(2,869)
Corporate Sustainability Services (Surplus)/Deficit:		3	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		8,843	8,300	3,134	1,910	(1,224) (39.06%)	14.02%
Area B - Halfmoon Bay		7,522	7,195	2,804	1,842	(962) (34.31%)	13.52%
Area D - Roberts Creek		5,147	5,326	1,997	1,332	(665) (33.30%)	9.77%
Area E - Elphinstone		3,851	4,101	1,554	1,024	(530) (34.11%)	7.52%
Area F - West Howe Sound		8,562	7,895	2,784	1,730	(1,054) (37.86%)	12.69%
Member Municipalities							
District of Sechelt		14,831	14,882	5,790	3,785	(2,005) (34.63%)	27.78%
Town of Gibsons		6,595	6,768	2,600	1,725	(875) (33.65%)	12.66%
Sechelt Indian Government District		1,408	1,258	450	277	(173) (38.44%)	2.03%
Net Taxes Levied		56,759	55,724	21,112	13,624	(7,488) (35.47%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	.58	.47	.16	.04
Utilities [02]	-	2.03	1.65	.54	.16
Major Industry [04]	-	1.97	1.60	.53	.15
Light Industry [05]	-	1.97	1.60	.53	.15
Business and Other [06]	-	1.42	1.16	.38	.11
Managed Forest Land [07]	-	1.74	1.42	.47	.13
Rec/Non Profit [08]	-	.58	.47	.16	.04
Farm [09]	-	.58	.47	.16	.04

Regional Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
136		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	21,108	21,112	13,624	13,648	13,687	13,716	13,718
	Investment Income	874	-	-	-	-	-	-
	Total Revenues	21,982	21,112	13,624	13,648	13,687	13,716	13,718
Expenses								
	Administration	8,616	8,612	1,124	1,148	1,187	1,216	1,218
	Wages and Benefits	1,851	-	-	-	-	-	-
	Operating	-	12,500	12,500	12,500	12,500	12,500	12,500
	Total Expenses	10,467	21,112	13,624	13,648	13,687	13,716	13,718
Other								
	Transfer to/(from) Reserves	11,526	-	-	-	-	-	-
	Total Other	11,526	-	-	-	-	-	-
Regional Sustainability Services (Surplus)/Deficit:		11	-	-	-	-	-	-

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; 5-year Financial Plan			
140		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Member Municipality Debt	1,914,356	1,913,035	1,947,878	1,876,276	1,828,505	1,786,899	1,421,758
	Total Revenues	1,914,356	1,913,035	1,947,878	1,876,276	1,828,505	1,786,899	1,421,758
Expenses								
	Debt Charges Member Municipalities	1,914,356	1,913,035	1,350,995	1,314,298	1,289,810	1,289,810	1,052,875
	Debt Charges - Interest	-	-	596,883	561,978	538,695	497,089	368,883
	Total Expenses	1,914,356	1,913,035	1,947,878	1,876,276	1,828,505	1,786,899	1,421,758
Member Municipality Debt (Surplus)/Deficit:		-	-	-	-	-	-	-

151 Feasibility Studies - Area A



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

Requisitions	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour			2,153	(2,153)		2,153 (100.00%)	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							
Sechelt Indian Government District							
Net Taxes Levied			2,153	(2,153)		2,153 (100.00%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	-	.12	(.11)	-
Utilities [02]	-	-	.43	(.37)	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	.42	(.36)	-
Business and Other [06]	-	-	.30	(.26)	-
Managed Forest Land [07]	-	-	.37	(.32)	-
Rec/Non Profit [08]	-	-	.12	(.11)	-
Farm [09]	-	-	.12	(.11)	-

Feasibility Studies - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
151		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	(2,148)	(2,153)	-	-	-	-	-
	Total Revenues	(2,148)	(2,153)	-	-	-	-	-
Expenses								
	Administration	-	-	-	-	-	-	-
	Operating	(1,068)	(1,066)	-	-	-	-	-
	Total Expenses	(1,068)	(1,066)	-	-	-	-	-
Other								
	Prior Year (Surplus)/Deficit	(1,088)	(1,087)	-	-	-	-	-
	Total Other	(1,088)	(1,087)	-	-	-	-	-
Feasibility Studies - Area A (Surplus)/Deficit:		(8)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		34,429	38,535	43,279	47,856	4,577	10.58% 23.54%
Area B - Halfmoon Bay		29,284	33,405	38,725	46,153	7,428	19.18% 22.70%
Area D - Roberts Creek		20,038	24,726	27,581	33,357	5,776	20.94% 16.41%
Area E - Elphinstone		14,992	19,038	21,459	25,662	4,203	19.59% 12.62%
Area F - West Howe Sound		33,333	36,656	38,450	43,326	4,876	12.68% 21.31%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District		5,483	5,842	6,209	6,930	721	11.61% 3.41%
Net Taxes Levied		137,559	158,202	175,702	203,284	27,582	15.70% 100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.26	2.19	2.15	1.12
Utilities [02]	-	7.89	7.67	7.52	3.92
Major Industry [04]	-	7.67	7.45	7.30	3.81
Light Industry [05]	-	7.67	7.45	7.30	3.81
Business and Other [06]	-	5.53	5.37	5.26	2.74
Managed Forest Land [07]	-	6.77	6.57	6.44	3.36
Rec/Non Profit [08]	-	2.26	2.19	2.15	1.12
Farm [09]	-	2.26	2.19	2.15	1.12

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
200		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	175,704	175,702	203,284	203,618	204,211	204,625	204,670
	User Fees & Service Charges	130	513	513	513	513	513	513
	Investment Income	1,098	-	-	-	-	-	-
	Total Revenues	176,932	176,215	203,797	204,131	204,724	205,138	205,183
Expenses								
	Administration	29,880	29,874	36,940	37,274	37,867	38,281	38,326
	Wages and Benefits	104,316	128,871	149,387	149,387	149,387	149,387	149,387
	Operating	10,207	17,470	17,470	17,470	17,470	17,470	17,470
	Amortization of Tangible Capital Assets	5,676	9,562	5,673	5,673	5,673	5,673	5,673
	Total Expenses	150,079	185,777	209,470	209,804	210,397	210,811	210,856
Other								
	Transfer to/(from) Reserves	32,531	-	-	-	-	-	-
	Unfunded Amortization	(5,676)	(9,562)	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)
	Total Other	26,855	(9,562)	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)
Bylaw Enforcement (Surplus)/Deficit:		2	-	-	-	-	-	-

204 Halfmoon Bay Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

Requisitions	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay			115	991	150	(841) (84.86%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied			115	991	150	(841) (84.86%)	100.00%
Limit by law	21,766	21,766	26,011	30,748	34,685		

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

	2015	2016	2017	2018	2019
Residential [01]	-	-	.01	.05	-
Utilities [02]	-	-	.03	.19	.01
Major Industry [04]	-	-	.03	.19	.01
Light Industry [05]	-	-	.03	.19	.01
Business and Other [06]	-	-	.02	.13	.01
Managed Forest Land [07]	-	-	.02	.16	.01
Rec/Non Profit [08]	-	-	.01	.05	-
Farm [09]	-	-	.01	.05	-

Halfmoon Bay Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
204		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		996	991	150	1,060	1,060	1,060	1,060
Investment Income		32	-	-	-	-	-	-
Total Revenues		1,028	991	150	1,060	1,060	1,060	1,060
Expenses								
Administration		84	81	141	141	141	141	141
Wages and Benefits		-	910	919	919	919	919	919
Total Expenses		84	991	1,060	1,060	1,060	1,060	1,060
Other								
Transfer to/(from) Reserves		32	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	(910)	-	-	-	-
Total Other		32	-	(910)	-	-	-	-
Halfmoon Bay Smoke Control (Surplus)/Deficit:		(912)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek				991	149	(842) (84.96%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied				991	149	(842) (84.96%)	100.00%
Limit by law	17,098	17,098	21,957	24,977	28,876		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2015	2016	2017	2018	2019		
Residential [01]	-	-	-	.08	.01		
Utilities [02]	-	-	-	.27	.02		
Major Industry [04]	-	-	-	.26	.02		
Light Industry [05]	-	-	-	.26	.02		
Business and Other [06]	-	-	-	.19	.01		
Managed Forest Land [07]	-	-	-	.23	.02		
Rec/Non Profit [08]	-	-	-	.08	.01		
Farm [09]	-	-	-	.08	.01		

Roberts Creek Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
206		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		996	991	149	1,059	1,059	1,059	1,060
Investment Income		243	-	-	-	-	-	-
Total Revenues		1,239	991	149	1,059	1,059	1,059	1,060
Expenses								
Administration		84	81	140	140	140	140	141
Wages and Benefits		-	910	919	919	919	919	919
Total Expenses		84	991	1,059	1,059	1,059	1,059	1,060
Other								
Transfer to/(from) Reserves		243	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	(910)	-	-	-	-
Total Other		243	-	(910)	-	-	-	-
Roberts Creek Smoke Control (Surplus)/Deficit:		(912)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		250,662	278,329	293,054	297,099	4,045	1.38%
Area F - West Howe Sound		177,455	194,906	200,763	201,836	1,073	0.53%
Member Municipalities							
District of Sechelt							
Town of Gibsons		429,445	459,532	490,512	500,339	9,827	2.00%
Sechelt Indian Government District							
Net Taxes Levied		857,562	932,767	984,329	999,275	14,946	1.52%
Limit by law	1,090,000	1,166,283	1,508,622	1,748,636	2,005,149		

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

	2015	2016	2017	2018	2019
Residential [01]	-	37.72	32.04	29.34	12.98
Utilities [02]	-	132.03	112.13	102.69	45.44
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	128.26	108.92	99.76	44.14
Business and Other [06]	-	92.42	78.49	71.88	31.80
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	37.72	32.04	29.34	12.98
Farm [09]	-	37.72	32.03	29.33	12.98

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
210		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes		161	-	-	-	-	-	-
Tax Requisitions		984,325	984,329	999,275	986,544	988,393	996,740	918,766
User Fees & Service Charges		475	-	-	-	-	-	-
Investment Income		6,588	-	-	-	-	-	-
Other Revenue		96,153	-	-	-	-	-	-
Total Revenues		1,087,702	984,329	999,275	986,544	988,393	996,740	918,766
Expenses								
Administration		90,876	90,877	96,993	99,160	101,009	102,415	102,594
Wages and Benefits		324,015	373,737	385,763	390,864	390,864	390,864	390,864
Operating		356,372	315,308	307,152	300,308	300,308	300,308	300,308
Debt Charges - Interest		7,078	6,241	6,707	4,938	3,097	1,221	-
Amortization of Tangible Capital Assets		145,028	93,558	145,029	145,029	145,029	145,029	145,029
Total Expenses		923,369	879,721	941,644	940,299	940,307	939,837	938,795
Other								
Capital Expenditures (Excluding Wages)		275,025	403,575	249,573	-	-	-	-
Debt Principal Repayment		72,927	73,767	64,504	66,274	68,115	76,932	-
Transfer to/(from) Reserves		(42,312)	(282,899)	(111,417)	125,000	125,000	125,000	125,000
Prior Year (Surplus)/Deficit		3,723	3,723	-	-	-	-	-
Unfunded Amortization		(145,028)	(93,558)	(145,029)	(145,029)	(145,029)	(145,029)	(145,029)
Total Other		164,335	104,608	57,631	46,245	48,086	56,903	(20,029)
Gibsons & District Fire Protection (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1004	Gibsons & District Fire - Ladder Truck Replacement	223,579	165,972	-	-	-	-	-
CP1065	Frank West Hall / Cliff Mahlman Fire Station Roof Replacement	2,877	75,000	72,120	-	-	-	-
CP1108	Gibsons & District Fire SCBA Replacement	9,218	52,632	-	-	-	-	-
CP1118	Turn-out Gear	12,783	-	-	-	-	-	-
CP1123	Pager Replacement (50)	26,518	32,484	-	-	-	-	-
CP1124	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1125	Replace Fire Prevention Officer Vehicle	50	75,000	74,952	-	-	-	-
CP1157	Portable and Mobile Radio Replacements	-	-	30,000	-	-	-	-
CP1158	Auto Extrication Equipment Replacement	-	-	50,004	-	-	-	-
CP1159	Hazardous Material Response Equipment	-	-	20,004	-	-	-	-
Capital Projects Total:		275,025	403,584	249,576				

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek		403,927	426,556	428,570	458,700	30,130	7.03%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		403,927	426,556	428,570	458,700	30,130	7.03%
Limit by law	1,261,302	1,261,302	1,623,189	1,846,415	2,133,227		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2015	2016	2017	2018	2019		
Residential [01]	-	47.29	39.02	34.48	15.97		
Utilities [02]	-	165.50	136.57	120.68	55.90		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	-	-	-	-		
Business and Other [06]	-	115.85	95.60	84.48	39.13		
Managed Forest Land [07]	-	141.86	117.06	103.44	47.91		
Rec/Non Profit [08]	-	47.29	39.02	34.48	15.97		
Farm [09]	-	47.29	39.02	34.48	15.97		

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
212		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	428,572	428,570	458,700	465,399	466,179	466,752	466,815
	User Fees & Service Charges	275	-	-	-	-	-	-
	Investment Income	7,390	-	-	-	-	-	-
	Other Revenue	209,505	-	-	-	-	-	-
	Total Revenues	645,742	428,570	458,700	465,399	466,179	466,752	466,815
Expenses								
	Administration	48,624	48,622	42,104	43,033	43,813	44,386	44,449
	Wages and Benefits	84,710	77,907	117,056	125,026	125,026	125,026	125,026
	Operating	267,851	206,340	204,540	197,340	197,340	197,340	197,340
	Amortization of Tangible Capital Assets	72,700	50,176	72,700	72,700	72,700	72,700	72,700
	Total Expenses	473,885	383,045	436,400	438,099	438,879	439,452	439,515
Other								
	Capital Expenditures (Excluding Wages)	20,802	171,989	176,500	-	-	-	-
	Transfer to/(from) Reserves	223,742	(76,288)	(81,500)	100,000	100,000	100,000	100,000
	Unfunded Amortization	(72,700)	(50,176)	(72,700)	(72,700)	(72,700)	(72,700)	(72,700)
	Total Other	171,844	45,525	22,300	27,300	27,300	27,300	27,300
Roberts Creek Fire Protection (Surplus)/Deficit:		(13)	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Fire Protection

212

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1113	Roberts Creek VFD Roof Replacement	-	150,000	150,000	-	-	-	-
CP1126	Pager Replacement (30)	15,910	19,488	-	-	-	-	-
CP1127	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1145	Roberts Creek Fire - General Capital	4,892	-	-	-	-	-	-
CP1160	Portable Radio Replacements	-	-	24,000	-	-	-	-
Capital Projects Total:		20,802	171,984	176,496				

216 Halfmoon Bay Fire Protection



About: Provides Fire Protection and Public Safety services to portions of Electoral Area B. The Fire Hall is located on Redroofs 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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		357,200	370,333	404,367	425,139	20,772	5.14%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		357,200	370,333	404,367	425,139	20,772	5.14%
Limit by law	690,392	690,392	837,172	1,003,935	1,131,353		

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

	2015	2016	2017	2018	2019
Residential [01]	-	39.42	33.73	30.74	14.32
Utilities [02]	-	137.96	118.05	107.58	50.11
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	134.02	114.68	104.51	48.68
Business and Other [06]	-	96.57	82.64	75.31	35.08
Managed Forest Land [07]	-	118.25	101.19	92.21	42.95
Rec/Non Profit [08]	-	39.42	33.73	30.74	14.32
Farm [09]	-	39.39	33.72	30.71	14.30

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
216		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		404,364	404,367	425,139	437,672	438,453	439,026	439,090
User Fees & Service Charges		300	-	-	-	-	-	-
Investment Income		7,394	-	-	-	-	-	-
Total Revenues		412,058	404,367	425,139	437,672	438,453	439,026	439,090
Expenses								
Administration		43,776	43,770	39,283	40,157	40,938	41,511	41,575
Wages and Benefits		79,370	78,038	104,998	125,157	125,157	125,157	125,157
Operating		168,933	209,358	205,858	197,358	197,358	197,358	197,358
Amortization of Tangible Capital Assets		52,082	62,698	52,084	52,084	52,084	52,084	52,084
Total Expenses		344,161	393,864	402,223	414,756	415,537	416,110	416,174
Other								
Capital Expenditures (Excluding Wages)		23,762	25,237	24,500	-	-	-	-
Transfer to/(from) Reserves		96,226	47,964	50,500	75,000	75,000	75,000	75,000
Unfunded Amortization		(52,082)	(62,698)	(52,084)	(52,084)	(52,084)	(52,084)	(52,084)
Total Other		67,906	10,503	22,916	22,916	22,916	22,916	22,916
Halfmoon Bay Fire Protection (Surplus)/Deficit:		9	-	-	-	-	-	-

Capital Project Summary

Halfmoon Bay Fire Protection

216

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1120	Turn-out Gear	5,200	-	-	-	-	-	-
CP1128	Pager Replacement (35)	18,562	22,740	-	-	-	-	-
CP1129	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1161	Portable Radio Replacements	-	-	21,996	-	-	-	-
Capital Projects Total:		23,762	25,236	24,492				

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: \$0.900/\$1000

Requisitions	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		104,149	109,051	107,436	109,794	2,358	2.19%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		104,149	109,051	107,436	109,794	2,358	2.19%
Limit by law	117,662	117,662	138,667	150,508	157,110		

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

	2015	2016	2017	2018	2019
Residential [01]	-	74.71	66.62	60.40	29.46
Utilities [02]	-	261.49	233.18	211.41	103.11
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	183.04	163.22	147.99	72.18
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	74.71	66.62	60.40	29.46
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
218		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions	107,436	107,436	109,794	115,006	115,033	115,040	115,056	
Investment Income	4,407	-	-	-	-	-	-	-
Total Revenues	111,843	107,436	109,794	115,006	115,033	115,040	115,056	
Expenses								
Administration	12,684	12,685	8,002	8,111	8,138	8,145	8,161	
Wages and Benefits	2,213	1,617	8,057	13,160	13,160	13,160	13,160	
Operating	46,646	80,496	80,496	80,496	80,496	80,496	80,496	
Debt Charges - Interest	4,880	4,880	4,880	4,880	4,880	4,880	4,880	
Amortization of Tangible Capital Assets	19,220	25,523	19,219	19,219	19,219	19,219	19,219	
Total Expenses	85,643	125,201	120,654	125,866	125,893	125,900	125,916	
Other								
Capital Expenditures (Excluding Wages)	14,561	14,194	8,500	-	-	-	-	
Debt Principal Repayment	5,170	3,359	3,359	3,359	3,359	3,359	3,359	
Transfer to/(from) Reserves	25,657	(9,795)	(3,500)	5,000	5,000	5,000	5,000	
Transfer to/(from) Other Funds	32	-	-	-	-	-	-	
Unfunded Amortization	(19,220)	(25,523)	(19,219)	(19,219)	(19,219)	(19,219)	(19,219)	
Total Other	26,200	(17,765)	(10,860)	(10,860)	(10,860)	(10,860)	(10,860)	
Egmont Fire Protection (Surplus)/Deficit:	-	-	-	-	-	-	-	-

Capital Project Summary

Egmont Fire Protection

218

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1130	Pager Replacement (18)	9,547	11,700	-	-	-	-	-
CP1131	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1162	Portable Radio Replacements	-	-	6,000	-	-	-	-
CP1172	Egmont Fire - Capital Expenditures	5,014	-	-	-	-	-	-
Capital Projects Total:		14,561	14,196	8,496				

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		60,657	58,388	58,983	56,511	(2,472)	(4.19%) 14.02%
Area B - Halfmoon Bay		51,594	50,615	52,776	54,499	1,723	3.26% 13.52%
Area D - Roberts Creek		35,303	37,464	37,589	39,390	1,801	4.79% 9.77%
Area E - Elphinstone		26,414	28,846	29,245	30,303	1,058	3.62% 7.52%
Area F - West Howe Sound		58,727	55,541	52,402	51,161	(1,241)	(2.37%) 12.69%
Member Municipalities							
District of Sechelt		101,729	104,690	108,985	111,953	2,968	2.72% 27.78%
Town of Gibsons		45,237	47,609	48,934	51,017	2,083	4.26% 12.66%
Sechelt Indian Government District		9,661	8,852	8,461	8,183	(278)	(3.29%) 2.03%
Net Taxes Levied		389,321	392,005	397,375	403,017	5,642	1.42% 100.00%
Limit by law	596,758	596,758	729,965	846,409	949,509		

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

	2015	2016	2017	2018	2019
Residential [01]	-	3.97	3.32	2.93	1.32
Utilities [02]	-	13.91	11.62	10.24	4.63
Major Industry [04]	-	13.51	11.28	9.95	4.50
Light Industry [05]	-	13.51	11.28	9.95	4.50
Business and Other [06]	-	9.74	8.13	7.17	3.24
Managed Forest Land [07]	-	11.92	9.96	8.78	3.97
Rec/Non Profit [08]	-	3.97	3.32	2.93	1.32
Farm [09]	-	3.97	3.32	2.93	1.32

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
220		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		397,372	397,375	403,017	388,203	392,169	396,166	400,188
Investment Income		10,381	-	-	-	-	-	-
Other Revenue		(1,800)	-	-	-	-	-	-
Total Revenues		405,953	397,375	403,017	388,203	392,169	396,166	400,188
Expenses								
Administration		33,156	33,158	36,027	36,407	36,666	36,826	36,877
Wages and Benefits		23,531	14,535	18,776	-	-	-	-
Operating		226,907	247,074	263,414	241,996	245,703	249,540	253,511
Debt Charges - Interest		-	-	-	-	-	-	-
Amortization of Tangible Capital Assets		67,536	73,901	67,536	67,536	67,536	67,536	67,536
Total Expenses		351,130	368,668	385,753	345,939	349,905	353,902	357,924
Other								
Capital Expenditures (Excluding Wages)		-	277,500	277,500	-	-	-	-
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		122,359	(174,892)	(192,700)	109,800	109,800	109,800	109,800
Unfunded Amortization		(67,536)	(73,901)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other		54,823	28,707	17,264	42,264	42,264	42,264	42,264
Emergency Telephone - 911 (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
220		2018	2018	2019	2020	2021	2022	2023
CP1006	911 - Chapman Creek Tower	-	180,000	180,000	-	-	-	-
CP1007	Replace Gibsons Tower	-	97,500	97,500	-	-	-	-
Capital Projects Total:			277,500	277,500				



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		40,806	37,168	35,241	28,896	(6,345) (18.00%)	14.02%
Area B - Halfmoon Bay		34,708	32,220	31,532	27,867	(3,665) (11.62%)	13.52%
Area D - Roberts Creek		23,749	23,849	22,458	20,141	(2,317) (10.32%)	9.77%
Area E - Elphinstone		17,769	18,363	17,473	15,495	(1,978) (11.32%)	7.52%
Area F - West Howe Sound		39,507	35,356	31,309	26,160	(5,149) (16.45%)	12.69%
Member Municipalities							
District of Sechelt		68,435	66,643	65,115	57,245	(7,870) (12.09%)	27.78%
Town of Gibsons		30,432	30,307	29,237	26,086	(3,151) (10.78%)	12.66%
Sechelt Indian Government District		6,499	5,635	5,055	4,184	(871) (17.23%)	2.03%
Net Taxes Levied		261,905	249,539	237,420	206,076	(31,344) (13.20%)	100.00%
Limit by law	852,512	852,512	1,042,807	1,209,156	1,356,441		

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.67	2.11	1.75	.68
Utilities [02]	-	9.36	7.39	6.12	2.37
Major Industry [04]	-	9.09	7.18	5.95	2.30
Light Industry [05]	-	9.09	7.18	5.95	2.30
Business and Other [06]	-	6.55	5.18	4.28	1.66
Managed Forest Land [07]	-	8.02	6.34	5.25	2.03
Rec/Non Profit [08]	-	2.67	2.11	1.75	.68
Farm [09]	-	2.67	2.11	1.75	.68

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
222		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		237,420	237,420	206,076	257,312	258,042	258,607	258,663
Government Transfers		34,087	47,887	11,777	-	-	-	-
Investment Income		2,495	-	-	-	-	-	-
Other Revenue		24,773	-	-	-	-	-	-
Total Revenues		298,775	285,307	217,853	257,312	258,042	258,607	258,663
Expenses								
Administration		58,032	58,029	56,985	57,537	58,267	58,832	58,888
Wages and Benefits		101,533	98,406	68,106	118,790	118,790	118,790	118,790
Operating		122,345	128,872	112,762	80,985	80,985	80,985	80,985
Amortization of Tangible Capital Assets		7,739	20,448	7,738	7,738	7,738	7,738	7,738
Total Expenses		289,649	305,755	245,591	265,050	265,780	266,345	266,401
Other								
Capital Expenditures (Excluding Wages)		5,008	-	-	-	-	-	-
Transfer to/(from) Reserves		11,859	-	(20,000)	-	-	-	-
Unfunded Amortization		(7,739)	(20,448)	(7,738)	(7,738)	(7,738)	(7,738)	(7,738)
Total Other		9,128	(20,448)	(27,738)	(7,738)	(7,738)	(7,738)	(7,738)
Sunshine Coast Emergency Planning (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
222		2018	2018	2019	2020	2021	2022	2023
CP1173 SCEP - Capital Expenditures		5,008	-	-	-	-	-	-
Capital Projects Total:		5,008						

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		25,001	20,788	15,957	12,231	(3,726) (23.35%)	32.27%
Area D - Roberts Creek		17,107	15,387	11,365	8,840	(2,525) (22.22%)	23.32%
Area E - Elphinstone		12,800	11,847	8,842	6,801	(2,041) (23.08%)	17.94%
Area F - West Howe Sound		19,532	16,148	11,174	8,193	(2,981) (26.68%)	21.62%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District		4,682	3,635	2,558	1,836	(722) (28.23%)	4.85%
Net Taxes Levied		79,122	67,806	49,896	37,901	(11,995) (24.04%)	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

	2015	2016	2017	2018	2019
Residential [01]	-	1.93	1.36	.88	.30
Utilities [02]	-	6.74	4.77	3.10	1.04
Major Industry [04]	-	6.55	4.63	3.01	1.01
Light Industry [05]	-	6.55	4.63	3.01	1.01
Business and Other [06]	-	4.72	3.34	2.17	.73
Managed Forest Land [07]	-	5.78	4.09	2.65	.89
Rec/Non Profit [08]	-	1.93	1.36	.88	.30
Farm [09]	-	1.93	1.36	.88	.30

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
290		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	49,896	49,896	37,901	37,998	38,221	38,361	38,378
	User Fees & Service Charges	31,125	32,488	32,488	32,488	32,488	32,488	32,488
	Investment Income	2,925	-	-	-	-	-	-
	Total Revenues	83,946	82,384	70,389	70,486	70,709	70,849	70,866
Expenses								
	Administration	20,904	20,901	13,382	13,479	13,702	13,842	13,859
	Wages and Benefits	25,699	40,535	36,059	36,059	36,059	36,059	36,059
	Operating	17,039	20,948	20,948	20,948	20,948	20,948	20,948
	Amortization of Tangible Capital Assets	4,332	8,135	4,336	4,336	4,336	4,336	4,336
	Total Expenses	67,974	90,519	74,725	74,822	75,045	75,185	75,202
Other								
	Transfer to/(from) Reserves	20,304	-	-	-	-	-	-
	Unfunded Amortization	(4,332)	(8,135)	(4,336)	(4,336)	(4,336)	(4,336)	(4,336)
	Total Other	15,972	(8,135)	(4,336)	(4,336)	(4,336)	(4,336)	(4,336)
Animal Control (Surplus)/Deficit:		-	-	-	-	-	-	-

291 Keats Island Dog Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

Requisitions	2015	2016	2017	2018	2019	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		260	263	231	235	4	1.73%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		260	263	231	235	4	1.73%
Limit by law	8,133	8,133	8,861	9,366	10,386		100.00%

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

	2015	2016	2017	2018	2019
Residential [01]	-	.22	.21	.17	.08
Utilities [02]	-	.78	.72	.60	.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	.19
Managed Forest Land [07]	-	.67	.62	.52	.24
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	.22	.21	.17	.08

Keats Island Dog Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
291		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions	228	231	235	2,511	2,512	2,512	2,512	2,512
User Fees & Service Charges	-	350	350	350	350	350	350	350
Total Revenues	228	581	585	2,861	2,862	2,862	2,862	2,862
Expenses								
Administration	252	253	224	225	226	226	226	226
Wages and Benefits	-	1,325	1,336	1,336	1,336	1,336	1,336	1,336
Operating	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses	252	2,878	2,860	2,861	2,862	2,862	2,862	2,862
Other								
Prior Year (Surplus)/Deficit	(2,297)	(2,297)	(2,275)	-	-	-	-	-
Total Other	(2,297)	(2,297)	(2,275)	-	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,273)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		307,339	345,832	408,997	428,094	19,097	4.67%
Area D - Roberts Creek		210,297	255,981	291,299	309,410	18,111	6.22%
Area E - Elphinstone		157,345	197,097	226,641	238,032	11,391	5.03%
Area F - West Howe Sound		349,829	379,494	406,098	401,873	(4,225)	(1.04%)
Member Municipalities							
District of Sechelt		605,990	715,311	844,594	879,389	34,795	4.12%
Town of Gibsons		269,471	325,297	379,222	400,736	21,514	5.67%
Sechelt Indian Government District		57,549	60,481	65,573	64,277	(1,296)	(1.98%)
Net Taxes Levied		1,957,820	2,279,493	2,622,424	2,721,812	99,388	3.79%
Limit by law	2,480,747	2,480,747	3,067,197	3,563,264	4,040,313		100.00%

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

	2015	2016	2017	2018	2019
Residential [01]	-	23.67	22.68	22.68	10.39
Utilities [02]	-	82.85	79.37	79.39	36.37
Major Industry [04]	-	80.48	77.10	77.12	35.33
Light Industry [05]	-	80.48	77.10	77.12	35.33
Business and Other [06]	-	57.99	55.56	55.57	25.46
Managed Forest Land [07]	-	71.01	68.03	68.05	31.17
Rec/Non Profit [08]	-	23.67	22.68	22.68	10.39
Farm [09]	-	23.67	22.68	22.68	10.39

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
310		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		2,622,420	2,622,424	2,721,812	2,725,837	2,732,492	2,736,391	2,737,504
Government Transfers		1,769,959	1,772,392	1,772,392	1,772,392	1,772,392	1,772,392	1,772,392
User Fees & Service Charges		824,386	745,447	745,447	745,447	745,447	745,447	745,447
Investment Income		4	-	-	-	-	-	-
Other Revenue		69,166	8,901	8,901	8,901	8,901	8,901	8,901
Total Revenues		5,285,935	5,149,164	5,248,552	5,252,577	5,259,232	5,263,131	5,264,244
Expenses								
Administration		426,708	426,713	479,404	483,429	490,084	493,983	495,096
Wages and Benefits		2,452,538	2,353,793	2,383,270	2,383,270	2,383,270	2,383,270	2,383,270
Operating		2,311,400	2,328,589	2,385,878	2,385,878	2,385,878	2,385,878	2,385,878
Amortization of Tangible Capital Assets		42,296	46,297	42,295	42,295	42,295	42,295	42,295
Total Expenses		5,232,942	5,155,392	5,290,847	5,294,872	5,301,527	5,305,426	5,306,539
Other								
Capital Expenditures (Excluding Wages)		2,734	-	-	-	-	-	-
Transfer to/(from) Reserves		52,489	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		40,069	40,069	-	-	-	-	-
Unfunded Amortization		(42,296)	(46,297)	(42,295)	(42,295)	(42,295)	(42,295)	(42,295)
Total Other		52,996	(6,228)	(42,295)	(42,295)	(42,295)	(42,295)	(42,295)
Public Transit (Surplus)/Deficit:		3	-	-	-	-	-	-

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
310		2018	2018	2019	2020	2021	2022	2023
CP1174 Public Transit - Capital Expenditures		2,734	-	-	-	-	-	-
Capital Projects Total:		2,734						

312 Fleet Maintenance



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
312		2018	2018	2019	2020	2021	2022	2023
Revenues								
Government Transfers		-	-	-	-	-	-	-
Investment Income		11,099	-	-	-	-	-	-
Internal Recoveries		1,643,675	1,443,805	1,446,983	1,448,497	1,450,550	1,452,230	1,452,230
Other Revenue		1,044	7,000	9,100	9,100	9,100	9,100	9,100
Total Revenues		1,655,818	1,450,805	1,456,083	1,457,597	1,459,650	1,461,330	1,461,330
Expenses								
Administration		31,428	31,426	35,291	36,805	38,858	40,538	40,538
Wages and Benefits		496,472	485,906	505,614	505,614	505,614	505,614	505,614
Operating		1,009,172	881,648	881,648	881,648	881,648	881,648	881,648
Debt Charges - Interest		19,862	19,862	19,862	19,862	19,862	19,862	19,862
Amortization of Tangible Capital Assets		36,925	39,330	36,929	36,929	36,929	36,929	36,929
Total Expenses		1,593,859	1,458,172	1,479,344	1,480,858	1,482,911	1,484,591	1,484,591
Other								
Capital Expenditures (Excluding Wages)		-	20,000	50,000	-	-	-	-
Debt Principal Repayment		21,041	13,668	13,668	13,668	13,668	13,668	13,668
Transfer to/(from) Reserves		65,665	(13,749)	(50,000)	-	-	-	-
Transfer to/(from) Other Funds		131	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		12,044	12,044	-	-	-	-	-
Unfunded Amortization		(36,925)	(39,330)	(36,929)	(36,929)	(36,929)	(36,929)	(36,929)
Total Other		61,956	(7,367)	(23,261)	(23,261)	(23,261)	(23,261)	(23,261)
Fleet Maintenance (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
312		2018	2018	2019	2020	2021	2022	2023
CP1071	Rear Overhead Door on Fleet Wash Bay	-	20,004	20,004	-	-	-	-
CP1163	Exhaust Venting System	-	-	15,000	-	-	-	-
CP1190	Mason Road Forklift Replacement	-	-	24,996	-	-	-	-
Capital Projects Total:			20,004	60,000				

313 Building Maintenance Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
313		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Internal Recoveries	327,696	409,891	376,279	376,736	376,736	377,603	367,843
	Total Revenues	327,696	409,891	376,279	376,736	376,736	377,603	367,843
Expenses								
	Wages and Benefits	269,772	329,971	332,143	332,143	332,143	332,143	332,143
	Operating	13,249	35,700	35,700	35,700	35,700	35,700	35,700
	Debt Charges - Interest	880	775	838	617	387	153	-
	Amortization of Tangible Capital Assets	7,018	-	7,019	7,019	7,019	7,019	7,019
	Total Expenses	290,919	366,446	375,700	375,479	375,249	375,015	374,862
Other								
	Debt Principal Repayment	8,014	8,118	8,055	8,276	8,506	9,607	-
	Prior Year (Surplus)/Deficit	35,327	35,327	(457)	-	-	-	-
	Unfunded Amortization	(7,018)	-	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)
	Total Other	36,323	43,445	579	1,257	1,487	2,588	(7,019)
Building Maintenance Services (Surplus)/Deficit:		(454)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		8,495	8,311	9,350	8,995	(355) (3.80%)	24.37%
Area B - Halfmoon Bay		7,226	7,205	8,366	8,675	309 3.69%	23.50%
Area D - Roberts Creek		4,944	5,333	5,959	6,270	311 5.22%	16.99%
Area E - Elphinstone		3,699	4,106	4,636	4,824	188 4.06%	13.07%
Area F - West Howe Sound		8,225	7,906	8,307	8,144	(163) (1.96%)	22.07%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		32,590	32,862	36,618	36,908	290	0.79%
Limit by law	1,287,328	1,287,328	1,551,929	1,772,078	1,964,578		100.00%

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

	2015	2016	2017	2018	2019
Residential [01]	-	.56	.47	.46	.21
Utilities [02]	-	1.95	1.65	1.62	.74
Major Industry [04]	-	1.89	1.61	1.58	.72
Light Industry [05]	-	1.89	1.61	1.58	.72
Business and Other [06]	-	1.36	1.16	1.14	.52
Managed Forest Land [07]	-	1.67	1.42	1.39	.63
Rec/Non Profit [08]	-	.56	.47	.46	.21
Farm [09]	-	.56	.47	.46	.21

Regional Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
320		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	36,624	36,618	36,908	35,647	35,658	35,661	35,667
	Total Revenues	36,624	36,618	36,908	35,647	35,658	35,661	35,667
Expenses								
	Administration	2,112	2,106	2,125	2,135	2,146	2,149	2,155
	Wages and Benefits	-	1,054	1,367	1,367	1,367	1,367	1,367
	Operating	34,470	32,145	32,145	32,145	32,145	32,145	32,145
	Total Expenses	36,582	35,305	35,637	35,647	35,658	35,661	35,667
Other								
	Prior Year (Surplus)/Deficit	1,312	1,313	1,271	-	-	-	-
	Total Other	1,312	1,313	1,271	-	-	-	-
Regional Street Lighting (Surplus)/Deficit:		1,270	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	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		2,157	2,437	2,296	2,472	176	7.67% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		2,157	2,437	2,296	2,472	176	7.67% 100.00%
Limit by law	5,141	5,141	6,555	7,416	8,915		

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

	2015	2016	2017	2018	2019
Residential [01]	-	4.18	3.71	3.09	1.38
Utilities [02]	-	14.64	12.98	10.82	4.84
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
322		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	2,292	2,296	2,472	2,553	2,554	2,555	2,555
	Total Revenues	2,292	2,296	2,472	2,553	2,554	2,555	2,555
Expenses								
	Administration	144	149	152	152	153	154	154
	Operating	2,320	2,401	2,401	2,401	2,401	2,401	2,401
	Total Expenses	2,464	2,550	2,553	2,553	2,554	2,555	2,555
Other								
	Prior Year (Surplus)/Deficit	(255)	(254)	(81)	-	-	-	-
	Total Other	(255)	(254)	(81)	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		(83)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	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		2,156	2,438	2,682	2,469	(213)	(7.94%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		2,156	2,438	2,682	2,469	(213)	(7.94%) 100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.79	2.44	2.32	.94
Utilities [02]	-	9.78	8.55	8.13	3.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Granthams Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
324		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	2,688	2,682	2,469	2,553	2,554	2,555	2,555
	Total Revenues	2,688	2,682	2,469	2,553	2,554	2,555	2,555
Expenses								
	Administration	144	149	152	152	153	154	154
	Operating	2,317	2,401	2,401	2,401	2,401	2,401	2,401
	Total Expenses	2,461	2,550	2,553	2,553	2,554	2,555	2,555
Other								
	Prior Year (Surplus)/Deficit	132	132	(84)	-	-	-	-
	Total Other	132	132	(84)	-	-	-	-
Granthams Street Lighting (Surplus)/Deficit:		(95)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		432	524	460	495	35	7.61%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		432	524	460	495	35	7.61%
Limit by law	6,243	6,243	8,271	9,417	10,765		

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

	2015	2016	2017	2018	2019
Residential [01]	-	.82	.75	.58	.27
Utilities [02]	-	2.85	2.62	2.02	.95
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	2.77	2.54	1.96	.93
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
326		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	456	460	495	512	512	512	512
	Total Revenues	456	460	495	512	512	512	512
Expenses								
	Administration	36	30	30	31	31	31	31
	Operating	467	481	481	481	481	481	481
	Total Expenses	503	511	511	512	512	512	512
Other								
	Prior Year (Surplus)/Deficit	(52)	(51)	(16)	-	-	-	-
	Total Other	(52)	(51)	(16)	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		(5)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek		216	243	249	246	(3) (1.20%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		216	243	249	246	(3) (1.20%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	8.21	7.24	6.49	2.75
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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
328		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	252	249	246	256	256	256	256
	Total Revenues	252	249	246	256	256	256	256
Expenses								
	Administration	12	15	15	15	15	15	15
	Operating	230	241	241	241	241	241	241
	Total Expenses	242	256	256	256	256	256	256
Other								
	Prior Year (Surplus)/Deficit	(7)	(7)	(10)	-	-	-	-
	Total Other	(7)	(7)	(10)	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		(17)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		1,852	2,081	2,122	1,953	(169)	(7.96%)
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		1,852	2,081	2,122	1,953	(169)	(7.96%)
							100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	6.84	5.91	5.25	2.10
Utilities [02]	-	23.92	20.67	18.37	7.33
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
330		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	2,124	2,122	1,953	2,067	2,068	2,068	2,069
	Total Revenues	2,124	2,122	1,953	2,067	2,068	2,068	2,069
Expenses								
	Administration	120	121	123	123	124	124	125
	Operating	1,832	1,944	1,944	1,944	1,944	1,944	1,944
	Total Expenses	1,952	2,065	2,067	2,067	2,068	2,068	2,069
Other								
	Prior Year (Surplus)/Deficit	56	57	(114)	-	-	-	-
	Total Other	56	57	(114)	-	-	-	-
Woodcreek Street Lighting (Surplus)/Deficit:		(116)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		432	450	498	494	(4)	(0.80%)
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		432	450	498	494	(4)	(0.80%)
							100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	3.90	3.07	2.94	1.24
Utilities [02]	-	13.65	10.74	10.30	4.35
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Fircrest Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
332		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	504	498	494	512	512	512	512
	Total Revenues	504	498	494	512	512	512	512
Expenses								
	Administration	36	30	30	31	31	31	31
	Operating	467	481	481	481	481	481	481
	Total Expenses	503	511	511	512	512	512	512
Other								
	Prior Year (Surplus)/Deficit	(13)	(13)	(17)	-	-	-	-
	Total Other	(13)	(13)	(17)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(14)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		216	244	248	246	(2) (0.81%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		216	244	248	246	(2) (0.81%)	100.00%
Limit by law	400	429	548	618	690		

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.51	1.33	1.20	.53
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Hydaway Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
334		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	252	248	246	256	256	256	256
	Total Revenues	252	248	246	256	256	256	256
Expenses								
	Administration	12	15	15	15	15	15	15
	Operating	230	241	241	241	241	241	241
	Total Expenses	242	256	256	256	256	256	256
Other								
	Prior Year (Surplus)/Deficit	(8)	(8)	(10)	-	-	-	-
	Total Other	(8)	(8)	(10)	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		(18)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		862	975	995	989	(6)	(0.60%)
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		862	975	995	989	(6)	(0.60%)
Limit by law	1,400	1,462	1,932	2,198	2,522		

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

	2015	2016	2017	2018	2019
Residential [01]	-	8.25	7.06	6.34	2.74
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Sunnyside Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
336		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	996	995	989	1,020	1,020	1,020	1,020
	Total Revenues	996	995	989	1,020	1,020	1,020	1,020
Expenses								
	Administration	60	60	61	61	61	61	61
	Operating	927	959	959	959	959	959	959
	Total Expenses	987	1,019	1,020	1,020	1,020	1,020	1,020
Other								
	Prior Year (Surplus)/Deficit	(24)	(24)	(31)	-	-	-	-
	Total Other	(24)	(24)	(31)	-	-	-	-
Sunnyside Street Lighting (Surplus)/Deficit:		(33)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	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		216	244	249	227	(22)	(8.84%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		216	244	249	227	(22)	(8.84%) 100.00%
Limit by law	669	669	878	972	946		

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

	2015	2016	2017	2018	2019
Residential [01]	-	3.87	3.33	3.07	1.44
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
340		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	252	249	227	256	256	256	256
	Total Revenues	252	249	227	256	256	256	256
Expenses								
	Administration	12	15	15	15	15	15	15
	Operating	209	241	241	241	241	241	241
	Total Expenses	221	256	256	256	256	256	256
Other								
	Prior Year (Surplus)/Deficit	(7)	(7)	(29)	-	-	-	-
	Total Other	(7)	(7)	(29)	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		(38)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	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		432	487	498	494	(4)	(0.80%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		432	487	498	494	(4)	(0.80%) 100.00%
Limit by law	1,233	1,233	1,601	1,751	2,193		

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

	2015	2016	2017	2018	2019
Residential [01]	-	52.55	45.64	42.67	16.89
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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
342		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	504	498	494	512	512	512	512
	Total Revenues	504	498	494	512	512	512	512
Expenses								
	Administration	36	30	30	31	31	31	31
	Operating	467	481	481	481	481	481	481
	Total Expenses	503	511	511	512	512	512	512
Other								
	Prior Year (Surplus)/Deficit	(12)	(13)	(17)	-	-	-	-
	Total Other	(12)	(13)	(17)	-	-	-	-
Stewart Road Street Lighting (Surplus)/Deficit:		(13)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios	Limit	Requisition	Remaining*
Electoral Areas						\$	%			
Area A - Egmont/Pender Harbour										
Area B - Halfmoon Bay		104,091	70,536	62,188	118,764	56,576	90.98%	21.00%	260,135 - 118,764	= 141,371
Area D - Roberts Creek		71,224	57,101	50,342	96,142	45,800	90.98%	17.00%	216,566 - 96,142	= 120,424
Area E - Elphinstone		53,291	40,307	35,536	67,865	32,329	90.98%	12.00%	169,254 - 67,865	= 101,389
Area F - West Howe Sound		118,482	167,944	148,066	282,772	134,706	90.98%	50.00%	229,692 - 282,772	= (53,080)
Member Municipalities										
District of Sechelt										
Town of Gibsons										
Sechelt Indian Government District										
Net Taxes Levied		347,088	335,888	296,132	565,544	269,412	90.98%	100.00%		
Limit by law	556,806	556,806	681,460	776,626	875,648				875,648 - 565,544	= 310,104

When fixed apportionment is used, it is possible to exceed a limit in only one area. Thus limits are shown for each participant.

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
345		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		296,128	296,132	565,544	663,344	663,600	663,757	663,809
Government Transfers		92,922	92,922	-	-	-	-	-
User Fees & Service Charges		-	-	-	-	-	-	-
Investment Income		8,419	-	-	-	-	-	-
Other Revenue		3,250	2,665	2,665	2,665	2,665	2,665	2,665
Total Revenues		400,719	391,719	568,209	666,009	666,265	666,422	666,474
Expenses								
Administration		15,468	15,470	51,041	51,544	51,800	51,957	52,009
Wages and Benefits		29,572	28,399	22,677	22,677	22,677	22,677	22,677
Operating		75,282	94,928	139,593	104,928	104,928	104,928	104,928
Debt Charges - Interest		-	-	6,930	13,860	13,860	13,860	13,860
Amortization of Tangible Capital Assets		67,200	50,427	67,203	67,203	67,203	67,203	67,203
Total Expenses		187,522	189,224	287,444	260,212	260,468	260,625	260,677
Other								
Capital Expenditures (Excluding Wages)		391,315	970,185	580,000	-	-	-	-
Proceeds from Long Term Debt		-	(450,000)	(450,000)	-	-	-	-
Debt Principal Repayment		-	-	-	90,000	90,000	90,000	90,000
Transfer to/(from) Reserves		(111,280)	(267,263)	218,335	383,000	383,000	383,000	383,000
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	(367)	-	-	-	-
Unfunded Amortization		(67,200)	(50,427)	(67,203)	(67,203)	(67,203)	(67,203)	(67,203)
Total Other		212,835	202,495	280,765	405,797	405,797	405,797	405,797
Ports Services (Surplus)/Deficit:		(362)	-	-	-	-	-	-

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
345		2018	2018	2019	2020	2021	2022	2023
CP1008	Gambier Float Replacement	107,816	98,796	-	-	-	-	-
CP1073	2017 Ports Repairs (Canada 150)	283,499	291,384	-	-	-	-	-
CP1140	Vaucroft Capital Works	-	450,000	450,000	-	-	-	-
CP1156	Ports 5 Year Capital Renewal Plan	-	129,996	129,996	-	-	-	-
Capital Projects Total:		391,315	970,176	579,996				

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	2015	2016	2017	2018	2019	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		34,703	32,809	33,838	33,417	(421) (1.24%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		34,703	32,809	33,838	33,417	(421) (1.24%)	100.00%
Limit by law	59,783	59,783	63,003	68,041	71,188		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2015	2016	2017	2018	2019		
Residential [01]	-	7.47	6.70	6.40	3.01		
Utilities [02]	-	26.14	23.44	22.39	10.53		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	25.39	22.77	21.75	10.23		
Business and Other [06]	-	18.30	16.41	15.68	7.37		
Managed Forest Land [07]	-	22.40	20.09	19.19	9.03		
Rec/Non Profit [08]	-	7.47	6.70	6.40	3.01		
Farm [09]	-	7.47	6.69	6.39	3.01		

Langdale Dock		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
346		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	33,840	33,838	33,417	33,426	33,436	33,440	33,445
	Total Revenues	33,840	33,838	33,417	33,426	33,436	33,440	33,445
Expenses								
	Administration	2,316	2,311	1,988	1,997	2,007	2,011	2,016
	Operating	31,429	31,429	31,429	31,429	31,429	31,429	31,429
	Total Expenses	33,745	33,740	33,417	33,426	33,436	33,440	33,445
Other								
	Prior Year (Surplus)/Deficit	99	98	-	-	-	-	-
	Total Other	99	98	-	-	-	-	-
Langdale Dock (Surplus)/Deficit:		4	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		221,473	218,702	263,153	285,545	22,392	8.51%
Area B - Halfmoon Bay		188,380	189,586	235,461	275,380	39,919	16.95%
Area D - Roberts Creek		128,899	140,329	167,702	199,035	31,333	18.68%
Area E - Elphinstone		96,443	108,049	130,478	153,119	22,641	17.35%
Area F - West Howe Sound		214,423	208,040	233,793	258,513	24,720	10.57%
Member Municipalities							
District of Sechelt		371,434	392,135	486,236	565,686	79,450	16.34%
Town of Gibsons		165,169	178,329	218,320	257,782	39,462	18.08%
Sechelt Indian Government District		35,274	33,156	37,751	41,348	3,597	9.53%
Net Taxes Levied		1,421,494	1,468,325	1,772,895	2,036,407	263,512	14.86%
Limit by law	3,410,048	3,410,048	4,171,228	4,836,623	5,425,765		100.00%

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

	2015	2016	2017	2018	2019
Residential [01]	-	14.51	12.43	13.06	6.68
Utilities [02]	-	50.78	43.51	45.71	23.39
Major Industry [04]	-	49.33	42.27	44.40	22.73
Light Industry [05]	-	49.33	42.27	44.40	22.73
Business and Other [06]	-	35.55	30.46	31.99	16.38
Managed Forest Land [07]	-	43.53	37.30	39.18	20.05
Rec/Non Profit [08]	-	14.51	12.43	13.06	6.68
Farm [09]	-	14.51	12.43	13.06	6.68

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
350		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		1,772,896	1,772,895	2,036,407	2,137,569	2,263,611	2,264,216	2,264,457
User Fees & Service Charges		2,708,157	2,432,601	2,476,556	2,485,132	2,494,156	2,502,321	2,502,908
Investment Income		22,529	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(111)	-	-	-	-	-	-
Other Revenue		167,091	152,700	200,601	200,601	200,601	200,601	200,601
Total Revenues		4,670,562	4,358,196	4,713,564	4,823,302	4,958,368	4,967,138	4,967,966
Expenses								
Administration		453,456	453,447	414,997	417,360	420,320	421,841	422,669
Wages and Benefits		898,697	996,315	1,059,624	1,060,031	1,060,031	1,060,031	1,060,031
Operating		2,878,820	2,527,257	2,673,318	2,660,286	2,667,392	2,674,641	2,674,641
Amortization of Tangible Capital Assets		52,742	29,627	52,738	52,738	52,738	52,738	52,738
Total Expenses		4,283,715	4,006,646	4,200,677	4,190,415	4,200,481	4,209,251	4,210,079
Other								
Capital Expenditures (Excluding Wages)		75,933	117,000	40,000	-	-	-	-
Transfer to/(from) Reserves		(129,785)	172,625	(24,375)	10,625	10,625	10,625	10,625
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		(111)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		91,552	91,552	-	-	-	-	-
Unfunded Amortization		(52,742)	(29,627)	(52,738)	(52,738)	(52,738)	(52,738)	(52,738)
Transfer (to)/from Unfunded Liability		401,993	-	550,000	675,000	800,000	800,000	800,000
Total Other		386,840	351,550	512,887	632,887	757,887	757,887	757,887
Regional Solid Waste (Surplus)/Deficit:		(7)	-	-	-	-	-	-

Capital Project Summary

Regional Solid Waste

350

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1110	Purchase of Steel Plates for Sechelt Landfill	65,632	69,996	-	-	-	-	-
CP1115	Sechelt Landfill Generator Replacement	10,301	12,000	-	-	-	-	-
CP1132	Sechelt Landfill 4X4 Truck Replacement	-	24,996	24,996	-	-	-	-
CP1133	Site Improvement at Pender Harbour Transfer Station	-	9,996	-	-	-	-	-
CP1164	Infiltration Pond Upgrade	-	-	15,000	-	-	-	-
Capital Projects Total:		75,933	116,988	39,996				

355 Refuse Collection



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

Source of Funding: User Fees

Taxation Impact

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

Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
355		2018	2018	2019	2020	2021	2022	2023
Revenues								
User Fees & Service Charges	859,739	833,390	894,807	894,807	894,807	894,807	894,807	894,807
Investment Income	2,375	-	-	-	-	-	-	-
Other Revenue	-	14,000	-	-	-	-	-	-
Total Revenues	862,114	847,390	894,807	894,807	894,807	894,807	894,807	894,807
Expenses								
Administration	83,940	83,938	88,090	88,428	88,857	89,055	89,202	
Wages and Benefits	10,023	36,008	35,830	37,244	37,244	37,244	37,244	
Operating	703,918	727,433	776,608	787,408	787,408	787,408	787,408	
Total Expenses	797,881	847,379	900,528	913,080	913,509	913,707	913,854	
Other								
Transfer to/(from) Reserves	64,236	11	(5,721)	(18,273)	(18,702)	(18,900)	(19,047)	
Total Other	64,236	11	(5,721)	(18,273)	(18,702)	(18,900)	(19,047)	
Refuse Collection (Surplus)/Deficit:		3	-	-	-	-	-	-

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
365		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		250,116	251,481	255,119	255,119	255,119	255,119	255,119
Government Transfers		383,125	1,321,596	852,905	-	-	-	-
User Fees & Service Charges		164,308	158,559	169,283	169,283	169,283	169,283	169,283
Investment Income		13,066	-	-	-	-	-	-
Other Revenue		17,634	-	-	-	-	-	-
Total Revenues		828,249	1,731,636	1,277,307	424,402	424,402	424,402	424,402
Expenses								
Administration		48,744	48,744	59,314	60,868	61,533	61,952	62,025
Wages and Benefits		110,169	149,353	153,664	152,614	152,614	152,614	152,614
Operating		109,903	117,134	124,220	117,134	117,134	117,134	117,134
Debt Charges - Interest		10,583	10,650	10,050	11,695	10,619	9,536	8,440
Amortization of Tangible Capital Assets		129,774	132,143	124,893	124,893	124,893	124,893	124,893
Total Expenses		409,173	458,024	472,141	467,204	466,793	466,129	465,106
Other								
Capital Expenditures (Excluding Wages)		495,078	1,592,287	1,282,437	-	-	-	-
Proceeds from Long Term Debt		-	-	(90,000)	-	-	-	-
Debt Principal Repayment		20,000	20,000	20,000	37,029	37,505	37,988	38,484
Transfer to/(from) Reserves		33,682	(206,532)	(282,378)	45,062	44,997	45,178	45,705
Transfer to/(from) Other Funds		92	-	-	-	-	-	-
Unfunded Amortization		(129,774)	(132,143)	(124,893)	(124,893)	(124,893)	(124,893)	(124,893)
Total Other		419,078	1,273,612	805,166	(42,802)	(42,391)	(41,727)	(40,704)
North Pender Harbour Water Service (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

North Pender Harbour Water Service

365

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1012	Pool Road Waterline Replacement	64	1,656	-	-	-	-	-
CP1051	North Pender Water - Meter Installations (Base)	12,565	-	-	-	-	-	-
CP1053	North Pender Water - New Connections	2,238	-	-	-	-	-	-
CP1076	Garden Bay Road & Claydon Road Water Main Replacement	467,210	1,590,636	1,028,292	-	-	-	-
CP1165	Pool Road Right of Way Aquisition	-	-	11,652	-	-	-	-
CP1166	Garden Bay UV Reactor	-	-	144,996	-	-	-	-
CP1178	North Pender Water - Capital Third Party	13,000	-	-	-	-	-	-
CP1181	Daniel Point Reservoir Water Quality Monitoring Improvement	-	-	7,500	-	-	-	-
CP1182	NPHWS Vehicle Replacements	-	-	90,000	-	-	-	-
Capital Projects Total:		495,077	1,592,292	1,282,440				

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
366		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		353,436	352,544	360,505	360,505	360,505	360,505	360,505
Government Transfers		259,483	1,311,340	1,137,424	-	-	-	-
User Fees & Service Charges		459,088	440,320	481,370	481,370	481,370	481,370	481,370
Investment Income		34,631	-	-	-	-	-	-
Other Revenue		20,545	-	-	-	-	-	-
Total Revenues		1,127,183	2,104,204	1,979,299	841,875	841,875	841,875	841,875
Expenses								
Administration		85,860	85,863	95,824	98,264	99,407	100,106	100,239
Wages and Benefits		184,617	269,784	277,721	265,662	265,662	265,662	265,662
Operating		226,115	217,994	223,160	222,994	222,994	222,994	222,994
Debt Charges - Interest		54,801	55,042	54,740	53,684	52,622	51,556	50,487
Amortization of Tangible Capital Assets		302,577	308,003	302,580	302,580	302,580	302,580	302,580
Total Expenses		853,970	936,686	954,025	943,184	943,265	942,898	941,962
Other								
Capital Expenditures (Excluding Wages)		365,141	1,607,049	1,724,188	-	-	-	-
Proceeds from Long Term Debt		(30,000)	(30,000)	-	-	-	-	-
Debt Principal Repayment		79,002	74,992	79,242	79,397	79,560	79,725	79,892
Transfer to/(from) Reserves		161,200	(176,520)	(475,576)	121,874	121,630	121,832	122,601
Transfer to/(from) Other Funds		443	-	-	-	-	-	-
Unfunded Amortization		(302,577)	(308,003)	(302,580)	(302,580)	(302,580)	(302,580)	(302,580)
Total Other		273,209	1,167,518	1,025,274	(101,309)	(101,390)	(101,023)	(100,087)
South Pender Harbour Water Service (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1052	South Pender Water - Meter Installations (Base)	16,105	-	-	-	-	-	-
CP1054	South Pender Water - New Connections	6,343	-	-	-	-	-	-
CP1077	Francis Peninsula Road Water Main Replacement	319,192	1,577,052	1,466,184	-	-	-	-
CP1134	Vehicle Replacement (Unit #450)	-	30,000	-	-	-	-	-
CP1167	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	-	-	240,000	-	-	-	-
CP1168	Treatment Plant Streaming Current Monitor	-	-	18,000	-	-	-	-
CP1179	South Pender Water - Capital Third Party	23,502	-	-	-	-	-	-
Capital Projects Total:		365,142	1,607,052	1,724,184				

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
370		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		2,929,317	2,886,551	2,987,904	2,987,904	2,987,904	2,987,904	2,987,904
Government Transfers		342,935	342,350	5,598	-	-	-	-
User Fees & Service Charges		3,721,079	3,617,474	3,740,700	3,740,700	3,740,700	3,740,700	3,740,700
Investment Income		205,454	-	-	-	-	-	-
Contributed Assets		80,071	200,000	470,002	-	-	-	-
Gain on Disposal of Tangible Assets		(36,833)	-	-	-	-	-	-
Internal Recoveries		6,445	-	-	-	-	-	-
Other Revenue		448,268	67,600	65,800	65,800	65,800	65,800	65,800
Total Revenues		7,696,736	7,113,975	7,270,004	6,794,404	6,794,404	6,794,404	6,794,404
Expenses								
Administration		707,904	707,900	767,489	790,027	797,246	801,400	802,468
Wages and Benefits		2,019,871	2,433,474	2,621,342	2,716,232	2,716,232	2,716,232	2,716,232
Operating		1,451,490	1,365,325	1,414,954	1,302,238	1,302,238	1,302,238	1,302,238
Debt Charges - Interest		58,657	59,517	62,371	216,600	214,245	211,989	209,929
Amortization of Tangible Capital Assets		1,347,398	1,377,228	1,347,400	1,347,400	1,347,400	1,347,400	1,347,400
Total Expenses		5,585,320	5,943,444	6,213,556	6,372,497	6,377,361	6,379,259	6,378,267
Other								
Capital Expenditures (Excluding Wages)		2,418,655	14,228,013	8,263,498	865,599	865,599	865,599	865,599
Proceeds from Long Term Debt		-	(10,582,884)	(4,856,334)	-	-	-	-
Debt Principal Repayment		187,383	140,362	159,114	307,091	310,969	297,361	299,421
Transfer to/(from) Reserves		888,559	(1,237,732)	(1,162,430)	596,617	587,875	599,585	598,517
Transfer to/(from) Other Funds		1,051	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		(36,833)	-	-	-	-	-	-
Unfunded Amortization		(1,347,398)	(1,377,228)	(1,347,400)	(1,347,400)	(1,347,400)	(1,347,400)	(1,347,400)
Total Other		2,111,417	1,170,531	1,056,448	421,907	417,043	415,145	416,137
Regional Water Services (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1016	Regional Water - Vehicle Replacement	36,260	-	-	-	-	-	-
CP1017	Chapman Lake Supply Expansion	3,348	4,486,332	4,486,332	-	-	-	-
CP1019	Groundwater Investigation Stage 1	13,641	122,556	-	-	-	-	-
CP1021	Soames Well Chlorination Project	57,440	57,132	17,772	-	-	-	-
CP1022	Universal Metering Phase 2 - Rural Areas	642,702	1,120,344	619,776	-	-	-	-
CP1045	Regional Water - New Connections	91,654	35,856	35,856	35,859	35,859	35,859	35,859
CP1046	Regional Water - Mains Replacement	559,521	608,940	608,940	608,940	608,940	608,940	608,940
CP1047	Regional Water - Hydrant Program	32,854	20,796	20,796	20,800	20,800	20,800	20,800
CP1048	Regional Water - Minor Capital Upgrades	66,426	80,004	80,004	80,000	80,000	80,000	80,000
CP1049	Regional Water - Meter Installations (Base)	133,713	99,996	99,996	100,000	100,000	100,000	100,000
CP1058	Chapman Creek Intake Expansion	(7,098)	-	-	-	-	-	-
CP1059	Regional Water Machinery & Equipment (Base)	-	20,004	20,004	20,000	20,000	20,000	20,000
CP1116	Langdale Well Pump Station Upgrade	14,049	99,996	94,236	-	-	-	-
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	339	50,004	50,004	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	4,577	112,500	112,500	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	691	692,004	692,004	-	-	-	-
CP1137	Regional Water Storage Capacity	86,409	200,004	470,004	-	-	-	-
CP1138	Groundwater Investigation - Stage 2 - Test Drilling Program	284,550	324,996	55,284	-	-	-	-
CP1139	2018 Vehicle Replacements	-	200,004	200,004	-	-	-	-
CP1146	Regional Water - Contributed Assets	88,250	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS)	23,024	5,896,548	-	-	-	-	-
CP1169	Chapman Water Treatment Plant Water Quality Monitoring Upgrades	-	-	120,000	-	-	-	-
CP1175	RWS - Capital Expenditures	5,467	-	-	-	-	-	-
CP1177	Regional Water - Capital Third Party	280,840	-	-	-	-	-	-
CP1183	Groundwater Investigation - Phase 3	-	-	300,000	-	-	-	-
CP1184	2019 Vehicle Replacements	-	-	170,004	-	-	-	-
Capital Projects Total:		2,418,657	14,228,016	8,253,516	865,599	865,599	865,599	865,599

381 Greaves Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Greaves Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
381		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		600	600	612	612	612	612	612
User Fees & Service Charges		1,026	1,020	1,275	1,275	1,275	1,275	1,275
Investment Income		190	-	-	-	-	-	-
Total Revenues		1,816	1,620	1,887	1,887	1,887	1,887	1,887
Expenses								
Administration		108	113	112	112	113	113	113
Wages and Benefits		504	879	1,130	1,513	1,513	1,513	1,513
Operating		10	407	427	456	456	456	456
Debt Charges - Interest		-	-	4	6	5	3	2
Total Expenses		622	1,399	1,673	2,087	2,087	2,085	2,084
Other								
Debt Principal Repayment		-	-	25	51	52	54	55
Transfer to/(from) Reserves		(1,841)	(2,807)	189	(251)	(252)	(252)	(252)
Prior Year (Surplus)/Deficit		3,028	3,028	-	-	-	-	-
Total Other		1,187	221	214	(200)	(200)	(198)	(197)
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(7)	-	-	-	-	-	-

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
382		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		7,300	7,300	7,446	7,446	7,446	7,446	7,446
User Fees & Service Charges		29,653	29,200	36,500	36,500	36,500	36,500	36,500
Investment Income		3,710	-	-	-	-	-	-
Total Revenues		40,663	36,500	43,946	43,946	43,946	43,946	43,946
Expenses								
Administration		3,000	3,000	2,671	2,720	2,729	2,730	2,737
Wages and Benefits		15,267	11,579	16,430	24,804	24,804	24,804	24,804
Operating		14,740	15,832	56,744	16,894	16,894	16,894	16,894
Debt Charges - Interest		-	-	76	131	100	69	37
Amortization of Tangible Capital Assets		3,804	3,804	3,804	3,804	3,804	3,804	3,804
Total Expenses		36,811	34,215	79,725	48,353	48,331	48,301	48,276
Other								
Debt Principal Repayment		-	-	541	1,102	1,133	1,164	1,196
Transfer to/(from) Reserves		7,661	6,089	(32,516)	(1,705)	(1,714)	(1,715)	(1,722)
Unfunded Amortization		(3,804)	(3,804)	(3,804)	(3,804)	(3,804)	(3,804)	(3,804)
Total Other		3,857	2,285	(35,779)	(4,407)	(4,385)	(4,355)	(4,330)
Woodcreek Park Waste Water Plant (Surplus)/Deficit:		5	-	-	-	-	-	-

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
383		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		551	550	561	561	561	561	561
User Fees & Service Charges		803	800	1,000	1,000	1,000	1,000	1,000
Investment Income		492	-	-	-	-	-	-
Total Revenues		1,846	1,350	1,561	1,561	1,561	1,561	1,561
Expenses								
Administration		96	97	99	99	99	99	100
Wages and Benefits		295	976	1,184	1,515	1,515	1,515	1,515
Operating		25	133	150	175	175	175	175
Debt Charges - Interest		-	-	3	5	4	3	1
Total Expenses		416	1,206	1,436	1,794	1,793	1,792	1,791
Other								
Debt Principal Repayment		-	-	21	44	45	46	47
Transfer to/(from) Reserves		1,428	144	104	(277)	(277)	(277)	(277)
Total Other		1,428	144	125	(233)	(232)	(231)	(230)
Sunnyside Waste Water Plant (Surplus)/Deficit:		(2)	-	-	-	-	-	-

384 Jolly Roger Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
384		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		620	620	632	632	632	632	632
User Fees & Service Charges		10,371	10,230	12,788	12,788	12,788	12,788	12,788
Investment Income		995	-	-	-	-	-	-
Total Revenues		11,986	10,850	13,420	13,420	13,420	13,420	13,420
Expenses								
Administration		1,044	1,046	950	963	966	966	969
Wages and Benefits		3,014	4,971	6,867	9,976	9,976	9,976	9,976
Operating		2,573	5,298	5,769	5,693	5,693	5,693	5,693
Debt Charges - Interest		-	-	28	49	37	26	14
Amortization of Tangible Capital Assets		1,296	1,289	1,293	1,293	1,293	1,293	1,293
Total Expenses		7,927	12,604	14,907	17,974	17,965	17,954	17,945
Other								
Debt Principal Repayment		-	-	201	410	422	433	445
Transfer to/(from) Reserves		(6,315)	(12,135)	(395)	(3,671)	(3,674)	(3,674)	(3,677)
Prior Year (Surplus)/Deficit		11,671	11,670	-	-	-	-	-
Unfunded Amortization		(1,296)	(1,289)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)
Total Other		4,060	(1,754)	(1,487)	(4,554)	(4,545)	(4,534)	(4,525)
Jolly Roger Waste Water Plant (Surplus)/Deficit:		1	-	-	-	-	-	-

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
385		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		3,000	3,000	3,060	3,060	3,060	3,060	3,060
User Fees & Service Charges		12,039	11,970	14,963	14,963	14,963	14,963	14,963
Investment Income		613	-	-	-	-	-	-
Total Revenues		15,652	14,970	18,023	18,023	18,023	18,023	18,023
Expenses								
Administration		1,248	1,251	1,133	1,147	1,151	1,151	1,154
Wages and Benefits		8,068	5,560	7,824	11,565	11,565	11,565	11,565
Operating		7,658	6,791	6,980	7,267	7,267	7,267	7,267
Debt Charges - Interest		-	-	34	59	45	31	17
Amortization of Tangible Capital Assets		1,380	1,377	1,381	1,381	1,381	1,381	1,381
Total Expenses		18,354	14,979	17,352	21,419	21,409	21,395	21,384
Other								
Debt Principal Repayment		-	-	242	493	507	521	535
Transfer to/(from) Reserves		(9,871)	(7,171)	1,810	(2,508)	(2,512)	(2,512)	(2,515)
Prior Year (Surplus)/Deficit		8,539	8,539	-	-	-	-	-
Unfunded Amortization		(1,380)	(1,377)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)
Total Other		(2,712)	(9)	671	(3,396)	(3,386)	(3,372)	(3,361)
Secret Cove Waste Water Plant (Surplus)/Deficit:		(10)	-	-	-	-	-	-

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
386		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		17,800	17,900	18,156	18,156	18,156	18,156	18,156
User Fees & Service Charges		35,978	34,980	44,138	44,138	44,138	44,138	44,138
Investment Income		10,228	-	-	-	-	-	-
Total Revenues		64,006	52,880	62,294	62,294	62,294	62,294	62,294
Expenses								
Administration		3,732	3,736	3,373	3,398	3,411	3,411	3,421
Wages and Benefits		19,285	16,972	23,503	35,045	35,045	35,045	35,045
Operating		36,756	21,201	21,998	22,663	22,663	22,663	22,663
Debt Charges - Interest		-	-	105	181	138	95	51
Amortization of Tangible Capital Assets		1,393	834	1,397	1,397	1,397	1,397	1,397
Total Expenses		61,166	42,743	50,376	62,684	62,654	62,611	62,577
Other								
Capital Expenditures (Excluding Wages)		-	-	45,000	-	-	-	-
Proceeds from Long Term Debt		-	-	(45,000)	-	-	-	-
Debt Principal Repayment		-	-	745	1,519	1,561	1,605	1,649
Transfer to/(from) Reserves		4,227	10,971	12,570	(512)	(524)	(525)	(535)
Unfunded Amortization		(1,393)	(834)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
Total Other		2,834	10,137	11,918	(390)	(360)	(317)	(283)
Lee Bay Waste Water Plant (Surplus)/Deficit:		(6)	-	-	-	-	-	-

387 **Square Bay Waste Water Plant**

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
387		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Frontage & Parcel Taxes		9,300	9,300	9,486	9,486	9,486	9,486	9,486
Government Transfers		632,590	632,592	-	-	-	-	-
User Fees & Service Charges		27,596	26,730	33,825	33,825	33,825	33,825	33,825
Investment Income		2,615	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		672,101	668,622	43,311	43,311	43,311	43,311	43,311
Expenses								
Administration		3,120	3,121	2,899	2,950	2,960	2,960	2,968
Wages and Benefits		19,723	16,535	19,721	25,789	25,789	25,789	25,789
Operating		12,223	13,374	13,873	14,150	14,150	14,150	14,150
Debt Charges - Interest		-	-	4,955	9,896	8,473	8,450	8,427
Amortization of Tangible Capital Assets		8,976	8,936	8,978	8,978	8,978	8,978	8,978
Total Expenses		44,042	41,966	50,426	61,763	60,350	60,327	60,312
Other								
Capital Expenditures (Excluding Wages)		837,056	896,849	101,817	-	-	-	-
Proceeds from Long Term Debt		-	(264,257)	(76,817)	-	-	-	-
Debt Principal Repayment		-	-	394	11,225	11,247	11,270	11,293
Transfer to/(from) Reserves		(12,758)	2,819	(23,531)	(20,699)	(19,308)	(19,308)	(19,316)
Transfer to/(from) Other Funds		(187,442)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		181	181	-	-	-	-	-
Unfunded Amortization		(8,976)	(8,936)	(8,978)	(8,978)	(8,978)	(8,978)	(8,978)
Total Other		628,061	626,656	(7,115)	(18,452)	(17,039)	(17,016)	(17,001)
Square Bay Waste Water Plant (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Square Bay Waste Water Plant

387

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1023	Square Bay Waste Water Treatment Plant Replacement	833,303	896,844	76,812	-	-	-	-
CP1180	Square Bay WWTP - Capital third party	3,753	-	-	-	-	-	-
CP1185	Square Bay Infiltration Reduction	-	-	24,996	-	-	-	-
Capital Projects Total:		837,056	896,844	101,808				

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
388		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		4,000	4,000	4,080	4,080	4,080	4,080	4,080
User Fees & Service Charges		18,598	18,000	22,500	22,500	22,500	22,500	22,500
Investment Income		693	-	-	-	-	-	-
Total Revenues		23,291	22,000	26,580	26,580	26,580	26,580	26,580
Expenses								
Administration		2,112	2,115	2,019	2,062	2,069	2,069	2,074
Wages and Benefits		6,888	11,600	14,974	21,063	21,063	21,063	21,063
Operating		13,367	8,457	8,778	9,232	9,232	9,232	9,232
Debt Charges - Interest		-	-	55	96	73	50	27
Amortization of Tangible Capital Assets		3,768	2,699	3,764	3,764	3,764	3,764	3,764
Total Expenses		26,135	24,871	29,590	36,217	36,201	36,178	36,160
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		-	-	394	804	826	849	872
Transfer to/(from) Reserves		(16,581)	(17,678)	360	(6,677)	(6,683)	(6,683)	(6,688)
Prior Year (Surplus)/Deficit		17,507	17,506	-	-	-	-	-
Unfunded Amortization		(3,768)	(2,699)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other		(2,842)	(2,871)	(3,010)	(9,637)	(9,621)	(9,598)	(9,580)
Langdale Waste Water Plant (Surplus)/Deficit:		2	-	-	-	-	-	-

389 Canoe Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
389		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		1,500	1,500	1,530	1,530	1,530	1,530	1,530
Government Transfers		6,409	54,963	48,554	-	-	-	-
User Fees & Service Charges		888	700	1,094	1,094	1,094	1,094	1,094
Investment Income		85	-	-	-	-	-	-
Total Revenues		8,882	57,163	51,178	2,624	2,624	2,624	2,624
Expenses								
Administration		72	75	967	967	967	967	968
Wages and Benefits		441	617	778	1,036	1,036	1,036	1,036
Operating		27	257	270	290	290	290	290
Debt Charges - Interest		-	-	199	397	396	395	394
Total Expenses		540	949	2,214	2,690	2,689	2,688	2,688
Other								
Capital Expenditures (Excluding Wages)		10,106	65,959	58,500	-	-	-	-
Proceeds from Long Term Debt		-	(10,996)	(9,946)	-	-	-	-
Debt Principal Repayment		-	-	17	2,584	2,585	2,586	2,587
Transfer to/(from) Reserves		(3,433)	(1,463)	393	(2,650)	(2,650)	(2,650)	(2,651)
Transfer to/(from) Other Funds		(1,051)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		2,715	2,714	-	-	-	-	-
Total Other		8,337	56,214	48,964	(66)	(65)	(64)	(64)
Canoe Rd Waste Water Plant (Surplus)/Deficit:		(5)	-	-	-	-	-	-

Capital Project Summary

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
389		2018	2018	2019	2020	2021	2022	2023
CP1074	Canoe Road Community Septic Field System Replacement	10,106	65,964	58,500	-	-	-	-
Capital Projects Total:		10,106	65,964	58,500				

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
390		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		3,640	3,640	3,713	3,713	3,713	3,713	3,713
Government Transfers		4,110	47,866	43,756	-	-	-	-
User Fees & Service Charges		6,854	5,995	8,175	8,175	8,175	8,175	8,175
Investment Income		193	-	-	-	-	-	-
Total Revenues		14,797	57,501	55,644	11,888	11,888	11,888	11,888
Expenses								
Administration		744	743	669	677	679	680	681
Wages and Benefits		7,232	3,268	4,599	6,803	6,803	6,803	6,803
Operating		6,808	4,004	4,120	4,284	4,284	4,284	4,284
Debt Charges - Interest		-	-	191	376	367	359	351
Amortization of Tangible Capital Assets		552	557	557	557	557	557	557
Total Expenses		15,336	8,572	10,136	12,697	12,690	12,683	12,676
Other								
Capital Expenditures (Excluding Wages)		8,816	57,408	52,719	-	-	-	-
Proceeds from Long Term Debt		-	(9,542)	(8,963)	-	-	-	-
Debt Principal Repayment		-	-	143	2,501	2,509	2,517	2,525
Transfer to/(from) Reserves		(8,228)	1,620	2,166	(2,753)	(2,754)	(2,755)	(2,756)
Transfer to/(from) Other Funds		(579)	-	-	-	-	-	-
Unfunded Amortization		(552)	(557)	(557)	(557)	(557)	(557)	(557)
Total Other		(543)	48,929	45,508	(809)	(802)	(795)	(788)
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
390		2018	2018	2019	2020	2021	2022	2023
CP1075	Merrill Cresent Community Septic Field System Replacement	8,816	57,408	52,716	-	-	-	-
Capital Projects Total:		8,816	57,408	52,716				

391 Curran Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
391		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		10,500	10,500	10,710	10,710	10,710	10,710	10,710
User Fees & Service Charges		20,173	17,480	24,225	24,225	24,225	24,225	24,225
Investment Income		1,624	-	-	-	-	-	-
Total Revenues		32,297	27,980	34,935	34,935	34,935	34,935	34,935
Expenses								
Administration		1,980	1,982	1,743	1,783	1,789	1,789	1,793
Wages and Benefits		8,007	6,142	9,277	14,522	14,522	14,522	14,522
Operating		11,802	10,904	11,181	11,569	11,569	11,569	11,569
Debt Charges - Interest		-	-	48	82	63	43	23
Amortization of Tangible Capital Assets		3,324	3,324	3,324	3,324	3,324	3,324	3,324
Total Expenses		25,113	22,352	25,573	31,280	31,267	31,247	31,231
Other								
Capital Expenditures (Excluding Wages)		-	-	40,000	-	-	-	-
Debt Principal Repayment		-	-	338	690	709	729	749
Transfer to/(from) Reserves		10,508	8,952	(27,652)	6,289	6,283	6,283	6,279
Unfunded Amortization		(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)
Total Other		7,184	5,628	9,362	3,655	3,668	3,688	3,704
Curran Rd Waste Water Plant (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
391		2018	2018	2019	2020	2021	2022	2023
CP1170 Marine Outfall Anchor Weights Replacement		-	-	39,996	-	-	-	-
Capital Projects Total:				39,996				

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
392		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes	6,200	6,200	6,324	6,324	6,324	6,324	6,324	6,324
User Fees & Service Charges	14,198	13,950	17,438	17,438	17,438	17,438	17,438	17,438
Investment Income	555	-	-	-	-	-	-	-
Total Revenues	20,953	20,150	23,762	23,762	23,762	23,762	23,762	23,762
Expenses								
Administration	1,992	1,986	1,805	1,861	1,866	1,867	1,871	1,871
Wages and Benefits	5,818	8,768	11,470	16,496	16,496	16,496	16,496	16,496
Operating	5,032	7,520	8,288	8,158	8,158	8,158	8,158	8,158
Debt Charges - Interest	-	-	46	79	60	42	22	22
Amortization of Tangible Capital Assets	4,764	4,766	4,766	4,766	4,766	4,766	4,766	4,766
Total Expenses	17,606	23,040	26,375	31,360	31,346	31,329	31,313	31,313
Other								
Debt Principal Repayment	-	-	325	662	681	700	719	719
Transfer to/(from) Reserves	8,120	1,876	1,828	(3,494)	(3,499)	(3,501)	(3,504)	(3,504)
Unfunded Amortization	(4,764)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)
Total Other	3,356	(2,890)	(2,613)	(7,598)	(7,584)	(7,567)	(7,551)	(7,551)
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		9	-	-	-	-	-	-

393 Lillies Lake Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
393		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		5,800	5,800	5,916	5,916	5,916	5,916	5,916
User Fees & Service Charges		12,608	9,450	15,750	15,750	15,750	15,750	15,750
Investment Income		811	-	-	-	-	-	-
Total Revenues		19,219	15,250	21,666	21,666	21,666	21,666	21,666
Expenses								
Administration		1,872	1,873	1,638	1,693	1,698	1,698	1,702
Wages and Benefits		2,766	5,308	7,944	12,417	12,417	12,417	12,417
Operating		7,700	9,041	9,762	9,608	9,608	9,608	9,608
Debt Charges - Interest		-	-	41	70	54	37	20
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		17,198	21,082	24,245	28,648	28,637	28,620	28,607
Other								
Debt Principal Repayment		-	-	288	588	604	621	638
Transfer to/(from) Reserves		6,884	(972)	1,993	(2,710)	(2,715)	(2,715)	(2,719)
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		2,024	(5,832)	(2,579)	(6,982)	(6,971)	(6,954)	(6,941)
Lillies Lake Waste Water Plant (Surplus)/Deficit:		3	-	-	-	-	-	-

394 Painted Boat Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Painted Boat Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
394		2018	2018	2019	2020	2021	2022	2023
Revenues								
User Fees & Service Charges	16,491	16,490	20,613	20,613	20,613	20,613	20,613	20,613
Investment Income	860	-	-	-	-	-	-	-
Total Revenues	17,351	16,490	20,613	20,613	20,613	20,613	20,613	20,613
Expenses								
Administration	1,920	1,919	1,692	1,771	1,775	1,776	1,779	1,779
Wages and Benefits	3,162	6,105	8,390	12,358	12,358	12,358	12,358	12,358
Operating	2,901	6,398	7,139	6,902	6,902	6,902	6,902	6,902
Debt Charges - Interest	-	-	36	62	48	33	18	18
Amortization of Tangible Capital Assets	7,224	7,220	7,220	7,220	7,220	7,220	7,220	7,220
Total Expenses	15,207	21,642	24,477	28,313	28,303	28,289	28,277	28,277
Other								
Debt Principal Repayment	-	-	256	523	537	552	567	567
Transfer to/(from) Reserves	9,373	2,068	3,100	(1,003)	(1,007)	(1,008)	(1,011)	(1,011)
Unfunded Amortization	(7,224)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)
Total Other	2,149	(5,152)	(3,864)	(7,700)	(7,690)	(7,676)	(7,664)	(7,664)
Painted Boat Waste Water Plant (Surplus)/Deficit:	5	-	-	-	-	-	-	-

395 Sakinaw Ridge Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
395		2018	2018	2019	2020	2021	2022	2023
Revenues								
Frontage & Parcel Taxes		11,891	11,890	12,128	12,128	12,128	12,128	12,128
User Fees & Service Charges		4,695	4,600	5,750	5,750	5,750	5,750	5,750
Other Revenue		661,222	-	-	-	-	-	-
Total Revenues		677,808	16,490	17,878	17,878	17,878	17,878	17,878
Expenses								
Administration		1,728	1,725	1,440	1,445	1,450	1,451	1,454
Wages and Benefits		5,030	4,620	8,716	13,255	13,255	13,255	13,255
Operating		8,311	10,145	8,913	2,509	2,505	2,503	2,500
Debt Charges - Interest		-	-	41	71	54	38	20
Amortization of Tangible Capital Assets		14,784	-	-	-	-	-	-
Total Expenses		29,853	16,490	19,110	17,280	17,264	17,247	17,229
Other								
Capital Expenditures (Excluding Wages)		661,222	-	-	-	-	-	-
Debt Principal Repayment		-	-	293	598	614	631	649
Transfer to/(from) Reserves		-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	(1,525)	-	-	-	-
Unfunded Amortization		(14,783)	-	-	-	-	-	-
Total Other		646,439	-	(1,232)	598	614	631	649
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:		(1,516)	-	-	-	-	-	-

Capital Project Summary

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
395		2018	2018	2019	2020	2021	2022	2023
CP1192	Sakinaw WWTP - Contributed Assets	661,222	-	-	-	-	-	-
Capital Projects Total:		661,222						

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		19,320	16,156	16,386	15,432	(954)	(5.82%) 14.02%
Area B - Halfmoon Bay		16,433	14,005	14,662	14,882	220	1.50% 13.52%
Area D - Roberts Creek		11,245	10,366	10,443	10,756	313	3.00% 9.77%
Area E - Elphinstone		8,413	7,982	8,125	8,275	150	1.85% 7.52%
Area F - West Howe Sound		18,705	15,368	14,558	13,971	(587)	(4.03%) 12.69%
Member Municipalities							
District of Sechelt		32,402	28,967	30,277	30,571	294	0.97% 27.78%
Town of Gibsons		14,409	13,173	13,594	13,931	337	2.48% 12.66%
Sechelt Indian Government District		3,077	2,449	2,351	2,235	(116)	(4.93%) 2.03%
Net Taxes Levied		124,005	108,467	110,395	110,053	(342)	(0.31%) 100.00%
Limit by law	230,178	230,178	281,558	326,472	366,239		

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.27	.92	.81	.36
Utilities [02]	-	4.43	3.21	2.85	1.26
Major Industry [04]	-	4.30	3.12	2.76	1.23
Light Industry [05]	-	4.30	3.12	2.76	1.23
Business and Other [06]	-	3.10	2.25	1.99	.88
Managed Forest Land [07]	-	3.80	2.76	2.44	1.08
Rec/Non Profit [08]	-	1.27	.92	.81	.36
Farm [09]	-	1.27	.92	.81	.36

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
400	2018	2018	2019	2020	2021	2022	2023
Revenues							
Tax Requisitions	110,400	110,395	110,053	110,231	110,456	110,597	110,639
User Fees & Service Charges	58,161	61,134	61,134	61,134	61,134	61,134	61,134
Investment Income	4,616	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	173,177	171,529	171,187	171,365	171,590	171,731	171,773
Expenses							
Administration	17,868	17,868	17,553	17,731	17,956	18,097	18,139
Wages and Benefits	37,946	88,373	88,346	88,346	88,346	88,346	88,346
Operating	51,618	72,288	72,288	47,288	47,288	47,288	47,288
Amortization of Tangible Capital Assets	3,437	4,108	3,434	3,434	3,434	3,434	3,434
Total Expenses	110,869	182,637	181,621	156,799	157,024	157,165	157,207
Other							
Transfer to/(from) Reserves	65,737	(7,000)	(7,000)	18,000	18,000	18,000	18,000
Unfunded Amortization	(3,437)	(4,108)	(3,434)	(3,434)	(3,434)	(3,434)	(3,434)
Total Other	62,300	(11,108)	(10,434)	14,566	14,566	14,566	14,566
Cemetery (Surplus)/Deficit:	(8)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		121,244	131,712	137,381	146,400	9,019	6.56%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		121,244	131,712	137,381	146,400	9,019	6.56%
Limit by law	431,181	431,181	499,395	573,241	606,198		

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

	2015	2016	2017	2018	2019
Residential [01]	-	7.94	7.49	6.82	3.43
Utilities [02]	-	27.80	26.20	23.86	11.99
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	27.00	25.46	23.18	11.65
Business and Other [06]	-	19.46	18.34	16.70	8.40
Managed Forest Land [07]	-	23.83	22.46	20.45	10.28
Rec/Non Profit [08]	-	7.94	7.49	6.82	3.43
Farm [09]	-	7.94	7.49	6.82	3.43

Pender Harbour Health Clinic		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
410		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	137,376	137,381	146,400	146,437	146,483	146,499	146,520
	Investment Income	975	-	-	-	-	-	-
	Total Revenues	138,351	137,381	146,400	146,437	146,483	146,499	146,520
Expenses								
	Administration	6,336	6,341	7,359	7,397	7,443	7,459	7,480
	Operating	126,042	138,040	146,040	134,040	134,040	134,040	134,040
	Total Expenses	132,378	144,381	153,399	141,437	141,483	141,499	141,520
Other								
	Transfer to/(from) Reserves	5,975	(7,000)	(7,000)	5,000	5,000	5,000	5,000
	Prior Year (Surplus)/Deficit	-	-	1	-	-	-	-
	Total Other	5,975	(7,000)	(6,999)	5,000	5,000	5,000	5,000
Pender Harbour Health Clinic (Surplus)/Deficit:		2	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		20,280	21,386	23,950	18,510	(5,440) (22.71%)	14.02%
Area B - Halfmoon Bay		17,250	18,539	21,430	17,851	(3,579) (16.70%)	13.52%
Area D - Roberts Creek		11,803	13,723	15,263	12,902	(2,361) (15.47%)	9.77%
Area E - Elphinstone		8,831	10,566	11,875	9,926	(1,949) (16.41%)	7.52%
Area F - West Howe Sound		19,635	20,344	21,278	16,758	(4,520) (21.24%)	12.69%
Member Municipalities							
District of Sechelt		34,012	38,346	44,253	36,670	(7,583) (17.14%)	27.78%
Town of Gibsons		15,125	17,438	19,870	16,711	(3,159) (15.90%)	12.66%
Sechelt Indian Government District		3,230	3,242	3,436	2,680	(756) (22.00%)	2.03%
Net Taxes Levied		130,167	143,585	161,353	132,009	(29,344) (18.19%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.33	1.22	1.19	.43
Utilities [02]	-	4.65	4.25	4.16	1.52
Major Industry [04]	-	4.52	4.13	4.04	1.47
Light Industry [05]	-	4.52	4.13	4.04	1.47
Business and Other [06]	-	3.25	2.98	2.91	1.06
Managed Forest Land [07]	-	3.99	3.65	3.57	1.30
Rec/Non Profit [08]	-	1.33	1.22	1.19	.43
Farm [09]	-	1.33	1.22	1.19	.43

Regional Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
500		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes	8	-	-	-	-	-	-	-
Tax Requisitions	161,352	161,353	132,009	132,816	133,760	134,595	134,634	
Government Transfers	1,000	606	-	-	-	-	-	-
User Fees & Service Charges	518	430	430	430	430	430	430	430
Investment Income	1,316	-	-	-	-	-	-	-
Other Revenue	1,123	-	-	-	-	-	-	-
Total Revenues	165,317	162,389	132,439	133,246	134,190	135,025	135,064	
Expenses								
Administration	34,848	34,850	33,940	34,747	35,691	36,526	36,565	
Wages and Benefits	104,624	116,456	88,022	88,022	88,022	88,022	88,022	88,022
Operating	17,856	11,083	10,477	10,477	10,477	10,477	10,477	10,477
Total Expenses	157,328	162,389	132,439	133,246	134,190	135,025	135,064	
Other								
Transfer to/(from) Reserves	7,984	-	-	-	-	-	-	-
Total Other	7,984	-	-	-	-	-	-	-
Regional Planning (Surplus)/Deficit:		(5)	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		234,357	190,389	199,309	219,687	20,378	10.22% 24.37%
Area B - Halfmoon Bay		199,339	165,043	178,335	211,867	33,532	18.80% 23.50%
Area D - Roberts Creek		136,397	122,163	127,015	153,130	26,115	20.56% 16.99%
Area E - Elphinstone		102,053	94,061	98,822	117,804	18,982	19.21% 13.07%
Area F - West Howe Sound		226,897	181,107	177,071	198,890	21,819	12.32% 22.07%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		899,043	752,763	780,552	901,378	120,826	15.48% 100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	15.35	10.82	9.89	5.14
Utilities [02]	-	53.73	37.88	34.62	17.99
Major Industry [04]	-	52.20	36.80	33.63	17.48
Light Industry [05]	-	52.20	36.80	33.63	17.48
Business and Other [06]	-	37.61	26.52	24.23	12.60
Managed Forest Land [07]	-	46.06	32.47	29.67	15.42
Rec/Non Profit [08]	-	15.35	10.82	9.89	5.14
Farm [09]	-	15.35	10.82	9.89	5.14

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
504		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	780,552	780,552	901,378	880,006	882,950	885,170	885,379
	User Fees & Service Charges	65,737	60,196	60,196	60,196	60,196	60,196	60,196
	Investment Income	3,374	-	-	-	-	-	-
	Other Revenue	8,800	-	-	-	-	-	-
	Total Revenues	858,463	840,748	961,574	940,202	943,146	945,366	945,575
Expenses								
	Administration	196,584	196,581	201,893	203,805	206,749	208,969	209,178
	Wages and Benefits	668,084	569,569	661,799	661,799	661,799	661,799	661,799
	Operating	111,073	136,898	118,588	74,598	74,598	74,598	74,598
	Amortization of Tangible Capital Assets	1,584	10,471	1,584	1,584	1,584	1,584	1,584
	Total Expenses	977,325	913,519	983,864	941,786	944,730	946,950	947,159
Other								
	Transfer to/(from) Reserves	(137,409)	(97,221)	(43,990)	-	-	-	-
	Transfer to/(from) Appropriated Surplus	8,500	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	34,920	34,921	23,284	-	-	-	-
	Unfunded Amortization	(1,584)	(10,471)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
	Total Other	(95,573)	(72,771)	(22,290)	(1,584)	(1,584)	(1,584)	(1,584)
Rural Planning Services (Surplus)/Deficit:		23,289	-	-	-	-	-	-

506 **Geographic Information Services**



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
506		2018	2018	2019	2020	2021	2022	2023
Revenues								
User Fees & Service Charges		108	5,500	5,500	5,500	5,500	5,500	5,500
Investment Income		2,713	-	-	-	-	-	-
Internal Recoveries		333,528	333,522	341,308	341,308	341,308	341,308	341,308
Other Revenue		4,080	-	-	-	-	-	-
Total Revenues		340,429	339,022	346,808	346,808	346,808	346,808	346,808
Expenses								
Wages and Benefits		205,632	258,796	266,582	266,582	266,582	266,582	266,582
Operating		42,546	40,226	52,164	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets		24,666	14,737	24,666	24,666	24,666	24,666	24,666
Total Expenses		272,844	313,759	343,412	356,474	356,474	356,474	356,474
Other								
Capital Expenditures (Excluding Wages)		38,201	79,710	41,509	-	-	-	-
Transfer to/(from) Reserves		54,041	(39,710)	(13,447)	15,000	15,000	15,000	15,000
Unfunded Amortization		(24,666)	(14,737)	(24,666)	(24,666)	(24,666)	(24,666)	(24,666)
Total Other		67,576	25,263	3,396	(9,666)	(9,666)	(9,666)	(9,666)
Geographic Information Services (Surplus)/Deficit:		(9)	-	-	-	-	-	-

Capital Project Summary

Geographic Information Services

506

Actuals

Amended
Budget

Adopted Budget

Financial Plan; 5-year Financial Plan

2018

2018

2019

2020

2021

2022

2023

CP1078 Orthophoto Aquisition

38,201

79,716

41,508

-

-

-

-

Capital Projects Total:

38,201

79,716

41,508

510 Civic Addressing



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

Source of Funding: User Fees

Taxation Impact

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

Civic Addressing		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
510		2018	2018	2019	2020	2021	2022	2023
Revenues								
	User Fees & Service Charges	59,325	34,079	37,025	37,094	37,198	37,269	37,282
	Investment Income	1,549	-	-	-	-	-	-
	Total Revenues	60,874	34,079	37,025	37,094	37,198	37,269	37,282
Expenses								
	Administration	5,352	5,356	7,491	7,560	7,664	7,735	7,748
	Wages and Benefits	19,292	26,362	27,173	27,173	27,173	27,173	27,173
	Operating	11,940	27,361	15,423	2,361	2,361	2,361	2,361
	Total Expenses	36,584	59,079	50,087	37,094	37,198	37,269	37,282
Other								
	Transfer to/(from) Reserves	24,289	(25,000)	(13,062)	-	-	-	-
	Total Other	24,289	(25,000)	(13,062)	-	-	-	-
Civic Addressing (Surplus)/Deficit:		(1)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		129	295	(163)	215	378 (231.90%)	24.70%
Area B - Halfmoon Bay		103	242	(140)	197	337 (240.71%)	22.63%
Area D - Roberts Creek		75	189	(104)	149	253 (243.27%)	17.14%
Area E - Elphinstone		56	145	(81)	115	196 (241.98%)	13.21%
Area F - West Howe Sound		125	280	(145)	194	339 (233.79%)	22.32%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		489	1,151	(633)	871	1,504 (237.60%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	.01	.02	(.01)	.01
Utilities [02]	-	.03	.06	(.03)	.02
Major Industry [04]	-	.03	.06	(.03)	.02
Light Industry [05]	-	.03	.06	(.03)	.02
Business and Other [06]	-	.02	.04	(.02)	.01
Managed Forest Land [07]	-	.03	.05	(.02)	.02
Rec/Non Profit [08]	-	.01	.02	(.01)	.01
Farm [09]	-	.01	.02	(.01)	.01

Heritage Conservation Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
515		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	(636)	(633)	871	1,469	1,469	1,469	1,470
	Total Revenues	(636)	(633)	871	1,469	1,469	1,469	1,470
Expenses								
	Administration	300	294	213	214	214	214	215
	Wages and Benefits	1,841	2,438	1,255	1,255	1,255	1,255	1,255
	Total Expenses	2,141	2,732	1,468	1,469	1,469	1,469	1,470
Other								
	Prior Year (Surplus)/Deficit	(3,364)	(3,365)	(597)	-	-	-	-
	Total Other	(3,364)	(3,365)	(597)	-	-	-	-
Heritage Conservation Service (Surplus)/Deficit:		(587)	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		42,804	54,209	60,348	44,637	(15,711) (26.03%)	23.54%
Area B - Halfmoon Bay		36,408	46,992	53,998	43,048	(10,950) (20.28%)	22.70%
Area D - Roberts Creek		24,912	34,783	38,459	31,113	(7,346) (19.10%)	16.41%
Area E - Elphinstone		18,640	26,782	29,922	23,936	(5,986) (20.01%)	12.62%
Area F - West Howe Sound		41,442	51,566	53,615	40,411	(13,204) (24.63%)	21.31%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District		6,817	8,218	8,657	6,463	(2,194) (25.34%)	3.41%
Net Taxes Levied		171,023	222,550	244,999	189,608	(55,391) (22.61%)	100.00%

Limit by law

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.80	3.08	2.99	1.04
Utilities [02]	-	9.81	10.79	10.48	3.66
Major Industry [04]	-	9.53	10.48	10.18	3.55
Light Industry [05]	-	9.53	10.48	10.18	3.55
Business and Other [06]	-	6.87	7.55	7.34	2.56
Managed Forest Land [07]	-	8.41	9.24	8.98	3.13
Rec/Non Profit [08]	-	2.80	3.08	2.99	1.04
Farm [09]	-	2.80	3.08	2.99	1.04

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
520		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	245,004	244,999	189,608	191,618	194,475	196,689	196,884
	User Fees & Service Charges	784,305	529,219	604,219	604,219	604,219	604,219	604,219
	Investment Income	11,174	-	-	-	-	-	-
	Other Revenue	100	600	600	600	600	600	600
	Total Revenues	1,040,583	774,818	794,427	796,437	799,294	801,508	801,703
Expenses								
	Administration	145,620	145,622	136,092	138,102	140,959	143,173	143,368
	Wages and Benefits	536,578	565,698	594,837	594,837	594,837	594,837	594,837
	Operating	73,020	67,498	67,498	57,498	57,498	57,498	57,498
	Amortization of Tangible Capital Assets	11,892	7,453	11,887	11,887	11,887	11,887	11,887
	Total Expenses	767,110	786,271	810,314	802,324	805,181	807,395	807,590
Other								
	Transfer to/(from) Reserves	285,363	(4,000)	(4,000)	6,000	6,000	6,000	6,000
	Unfunded Amortization	(11,892)	(7,453)	(11,887)	(11,887)	(11,887)	(11,887)	(11,887)
	Total Other	273,471	(11,453)	(15,887)	(5,887)	(5,887)	(5,887)	(5,887)
Building Inspection Services (Surplus)/Deficit:		(2)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		65,908	34,252	53,971	65,032	11,061	20.49% 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							
Sechelt Indian Government District							
Net Taxes Levied		65,908	34,252	53,971	65,032	11,061	20.49% 100.00%
Limit by law	94,860	94,860	109,867	126,113	133,364		

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

	2015	2016	2017	2018	2019
Residential [01]	-	4.32	1.95	2.68	1.52
Utilities [02]	-	15.11	6.81	9.37	5.33
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	14.68	6.62	9.11	5.18
Business and Other [06]	-	10.58	4.77	6.56	3.73
Managed Forest Land [07]	-	12.95	5.84	8.03	4.57
Rec/Non Profit [08]	-	4.32	1.95	2.68	1.52
Farm [09]	-	4.32	1.95	2.68	1.52

Economic Development Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
531		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	53,976	53,971	65,032	68,006	68,028	68,035	68,045
	Total Revenues	53,976	53,971	65,032	68,006	68,028	68,035	68,045
Expenses								
	Administration	4,200	4,203	3,439	3,457	3,479	3,486	3,496
	Wages and Benefits	43	-	-	-	-	-	-
	Operating	61,549	64,549	64,549	64,549	64,549	64,549	64,549
	Total Expenses	65,792	68,752	67,988	68,006	68,028	68,035	68,045
Other								
	Prior Year (Surplus)/Deficit	(14,780)	(14,781)	(2,956)	-	-	-	-
	Total Other	(14,780)	(14,781)	(2,956)	-	-	-	-
Economic Development Area A (Surplus)/Deficit:		(2,964)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		50,558	20,506	40,458	41,557	1,099	2.72%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		50,558	20,506	40,458	41,557	1,099	2.72%
Limit by law	65,298	65,298	78,034	92,244	104,054		

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

	2015	2016	2017	2018	2019
Residential [01]	-	3.89	1.34	2.24	1.01
Utilities [02]	-	13.63	4.71	7.85	3.52
Major Industry [04]	-	13.24	4.57	7.63	3.42
Light Industry [05]	-	13.24	4.57	7.63	3.42
Business and Other [06]	-	9.54	3.29	5.50	2.47
Managed Forest Land [07]	-	11.68	4.03	6.73	3.02
Rec/Non Profit [08]	-	3.89	1.34	2.24	1.01
Farm [09]	-	3.89	1.34	2.24	1.01

Economic Development Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
532		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes		481	-	-	-	-	-	-
Tax Requisitions		40,464	40,458	41,557	47,172	47,187	47,192	47,199
Total Revenues		40,945	40,458	41,557	47,172	47,187	47,192	47,199
Expenses								
Administration		2,784	2,779	2,385	2,397	2,412	2,417	2,424
Wages and Benefits		43	-	-	-	-	-	-
Operating		39,610	44,775	44,775	44,775	44,775	44,775	44,775
Total Expenses		42,437	47,554	47,160	47,172	47,187	47,192	47,199
Other								
Prior Year (Surplus)/Deficit		(7,096)	(7,096)	(5,603)	-	-	-	-
Total Other		(7,096)	(7,096)	(5,603)	-	-	-	-
Economic Development Area B (Surplus)/Deficit:		(5,604)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek		43,042	6,945	34,692	37,110	2,418	6.97%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		43,042	6,945	34,692	37,110	2,418	6.97%
Limit by law	58,132	58,132	74,654	84,921	98,177		

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

	2015	2016	2017	2018	2019
Residential [01]	-	4.84	.62	2.70	1.25
Utilities [02]	-	16.96	2.15	9.45	4.36
Major Industry [04]	-	16.47	2.09	9.18	4.24
Light Industry [05]	-	16.47	2.09	9.18	4.24
Business and Other [06]	-	11.87	1.51	6.62	3.05
Managed Forest Land [07]	-	14.53	1.85	8.10	3.74
Rec/Non Profit [08]	-	4.84	.62	2.70	1.25
Farm [09]	-	4.84	.62	2.70	1.25

Economic Development Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
533		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	34,692	34,692	37,110	39,180	39,192	39,196	39,202
	Total Revenues	34,692	34,692	37,110	39,180	39,192	39,196	39,202
Expenses								
	Administration	2,280	2,274	1,980	1,991	2,003	2,007	2,013
	Wages and Benefits	43	-	-	-	-	-	-
	Operating	35,086	37,189	37,189	37,189	37,189	37,189	37,189
	Total Expenses	37,409	39,463	39,169	39,180	39,192	39,196	39,202
Other								
	Prior Year (Surplus)/Deficit	(4,772)	(4,771)	(2,059)	-	-	-	-
	Total Other	(4,772)	(4,771)	(2,059)	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(2,055)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		38,654	14,725	21,131	27,801	6,670	31.56%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		38,654	14,725	21,131	27,801	6,670	31.56%
Limit by law	65,558	65,558	85,716	98,618	112,836		

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

	2015	2016	2017	2018	2019
Residential [01]	-	5.81	1.69	2.11	1.21
Utilities [02]	-	20.35	5.93	7.40	4.25
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	19.77	5.76	7.19	4.13
Business and Other [06]	-	14.25	4.15	5.18	2.97
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	5.81	1.69	2.11	1.21

Economic Development Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
534		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Grants in Lieu of Taxes	660	-	-	-	-	-	-
	Tax Requisitions	21,132	21,131	27,801	38,746	38,758	38,762	38,768
	Total Revenues	21,792	21,131	27,801	38,746	38,758	38,762	38,768
Expenses								
	Administration	2,508	2,508	1,959	1,969	1,981	1,985	1,991
	Wages and Benefits	43	-	-	-	-	-	-
	Operating	26,459	36,777	36,777	36,777	36,777	36,777	36,777
	Total Expenses	29,010	39,285	38,736	38,746	38,758	38,762	38,768
Other								
	Prior Year (Surplus)/Deficit	(18,155)	(18,154)	(10,935)	-	-	-	-
	Total Other	(18,155)	(18,154)	(10,935)	-	-	-	-
Economic Development Area E (Surplus)/Deficit:		(10,937)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	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		51,518	16,702	43,079	46,473	3,394	7.88%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		51,518	16,702	43,079	46,473	3,394	7.88%
Limit by law	111,327	111,327	128,749	140,509	153,128		

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

	2015	2016	2017	2018	2019
Residential [01]	-	3.49	1.00	2.41	1.20
Utilities [02]	-	12.20	3.49	8.42	4.21
Major Industry [04]	-	11.85	3.39	8.18	4.09
Light Industry [05]	-	11.85	3.39	8.18	4.09
Business and Other [06]	-	8.54	2.45	5.90	2.95
Managed Forest Land [07]	-	10.46	2.99	7.22	3.61
Rec/Non Profit [08]	-	3.49	1.00	2.41	1.20
Farm [09]	-	3.49	1.00	2.41	1.20

Economic Development Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
535		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	43,080	43,079	46,473	51,442	51,459	51,464	51,472
	Total Revenues	43,080	43,079	46,473	51,442	51,459	51,464	51,472
Expenses								
	Administration	3,024	3,029	2,603	2,616	2,633	2,638	2,646
	Wages and Benefits	43	-	-	-	-	-	-
	Operating	43,826	48,826	48,826	48,826	48,826	48,826	48,826
	Total Expenses	46,893	51,855	51,429	51,442	51,459	51,464	51,472
Other								
	Prior Year (Surplus)/Deficit	(8,776)	(8,776)	(4,956)	-	-	-	-
	Total Other	(8,776)	(8,776)	(4,956)	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		(4,963)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		4,418	614	2,726	3,772	1,046	38.37%
Area B - Halfmoon Bay		3,758	532	2,439	3,638	1,199	49.16%
Area D - Roberts Creek		2,571	394	1,737	2,629	892	51.35%
Area E - Elphinstone		1,924	303	1,352	2,023	671	49.63%
Area F - West Howe Sound		4,277	584	2,422	3,415	993	41.00%
Member Municipalities							
District of Sechelt		7,409	1,100	5,037	7,473	2,436	48.36%
Town of Gibsons		3,295	500	2,262	3,406	1,144	50.57%
Sechelt Indian Government District		704	93	391	546	155	39.64%
Net Taxes Levied		28,355	4,120	18,365	26,903	8,538	46.49%
Limit by law	210,150	554,133	677,824	785,951	881,687		100.00%

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

	2015	2016	2017	2018	2019
Residential [01]	-	.29	.03	.14	.09
Utilities [02]	-	1.01	.12	.47	.31
Major Industry [04]	-	.98	.12	.46	.30
Light Industry [05]	-	.98	.12	.46	.30
Business and Other [06]	-	.71	.09	.33	.22
Managed Forest Land [07]	-	.87	.10	.41	.26
Rec/Non Profit [08]	-	.29	.03	.14	.09
Farm [09]	-	.29	.03	.14	.09

Hillside Development Project		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
540		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		18,360	18,365	26,903	26,985	27,100	27,169	27,194
User Fees & Service Charges		-	-	-	-	-	-	-
Investment Income		12,192	-	-	-	-	-	-
Other Revenue		73,787	59,600	59,600	59,600	59,600	59,600	59,600
Total Revenues		104,339	77,965	86,503	86,585	86,700	86,769	86,794
Expenses								
Administration		8,688	8,683	13,537	13,619	13,734	13,803	13,828
Wages and Benefits		5,798	10,442	14,126	14,126	14,126	14,126	14,126
Operating		38,729	128,840	128,840	58,840	58,840	58,840	58,840
Total Expenses		53,215	147,965	156,503	86,585	86,700	86,769	86,794
Other								
Transfer to/(from) Reserves		757,255	(70,000)	(70,000)	-	-	-	-
Transfer to/(from) Other Funds		(706,121)	-	-	-	-	-	-
Total Other		51,134	(70,000)	(70,000)	-	-	-	-
Hillside Development Project (Surplus)/Deficit:		10	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		710,937	722,789	762,794	835,680	72,886	9.56% 17.41%
Area D - Roberts Creek		401,945	427,451	444,611	459,878	15,267	3.43% 9.58%
Area E - Elphinstone		353,182	382,676	395,154	409,960	14,806	3.75% 8.54%
Area F - West Howe Sound		841,756	818,829	778,786	794,953	16,167	2.08% 16.56%
Member Municipalities							
District of Sechelt		1,368,919	1,486,675	1,488,822	1,561,883	73,061	4.91% 32.55%
Town of Gibsons		604,373	613,678	599,061	605,325	6,264	1.05% 12.61%
Sechelt Indian Government District		155,294	137,327	129,435	131,341	1,906	1.47% 2.74%
Net Taxes Levied		4,436,406	4,589,425	4,598,664	4,799,019	200,355	4.36% 100.00%
Limit by law	7,056,746	8,150,986	10,077,896	11,707,841	13,273,113		

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

	2015	2016	2017	2018	2019
Residential [01]	-	53.64	45.66	39.78	18.33
Utilities [02]	-	187.73	159.81	139.22	64.16
Major Industry [04]	-	182.37	155.24	135.24	62.32
Light Industry [05]	-	182.37	155.24	135.24	62.32
Business and Other [06]	-	131.41	111.86	97.45	44.91
Managed Forest Land [07]	-	160.91	136.98	119.33	54.99
Rec/Non Profit [08]	-	53.64	45.66	39.78	18.33
Farm [09]	-	53.64	45.66	39.78	18.33

Community Recreation Facilities		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
615		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes		178	-	-	-	-	-	-
Tax Requisitions		4,598,662	4,598,664	4,799,019	4,812,891	4,827,317	4,837,616	4,838,988
Frontage & Parcel Taxes		1,629,204	1,629,089	1,629,089	1,629,089	1,629,089	1,629,089	1,629,089
User Fees & Service Charges		1,781,310	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income		389,416	-	-	-	-	-	-
Other Revenue		42,916	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues		8,441,686	8,003,017	8,203,372	8,217,244	8,231,670	8,241,969	8,243,341
Expenses								
Administration		716,532	716,542	774,427	788,299	802,725	813,024	814,396
Wages and Benefits		3,030,263	3,127,406	3,241,176	3,241,176	3,241,176	3,241,176	3,241,176
Operating		1,794,949	1,929,232	1,830,808	1,723,782	1,723,782	1,723,782	1,723,782
Debt Charges - Interest		924,662	924,662	924,662	924,662	924,662	924,662	924,662
Amortization of Tangible Capital Assets		905,660	875,083	905,658	905,658	905,658	905,658	905,658
Total Expenses		7,372,066	7,572,925	7,676,731	7,583,577	7,598,003	7,608,302	7,609,674
Other								
Capital Expenditures (Excluding Wages)		368,696	1,823,035	2,067,150	-	-	-	-
Debt Principal Repayment		1,048,160	704,427	704,427	704,427	704,427	704,427	704,427
Transfer to/(from) Reserves		552,087	(1,222,287)	(1,339,278)	834,898	834,898	834,898	834,898
Transfer to/(from) Other Funds		6,343	-	-	-	-	-	-
Unfunded Amortization		(905,660)	(875,083)	(905,658)	(905,658)	(905,658)	(905,658)	(905,658)
Total Other		1,069,626	430,092	526,641	633,667	633,667	633,667	633,667
Community Recreation Facilities (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1026	GDAF - Hot Tub Replacement	40,097	19,464	-	-	-	-	-
CP1027	GACC - Lighting Replacement/RTU Controls	2,998	7,116	-	-	-	-	-
CP1060	Recreation Facilities Capital Renewal Fund	17,595	689,004	-	-	-	-	-
CP1084	GDAF - Exhaust Fan Environmental Control (CRF)	-	9,996	-	-	-	-	-
CP1086	Capital Renewal Fund (GDAF)	-	27,000	27,996	-	-	-	-
CP1087	Capital Renewal Fund (GACC)	-	8,004	8,004	-	-	-	-
CP1089	Capital Renewal Fund (GACC)	-	8,004	8,004	-	-	-	-
CP1090	Capital Renewal Fund (GACC)	-	8,004	8,004	-	-	-	-
CP1091	GACC - Plant Room Ventilation (CRF)	5,297	36,000	-	-	-	-	-
CP1094	SCA - Minor Office Renovations (CRF)	-	2,004	-	-	-	-	-
CP1097	Capital Renewal Fund (SCA)	-	3,000	3,000	-	-	-	-
CP1098	Capital Renewal Fund (SCA)	-	3,000	3,000	-	-	-	-
CP1099	Capital Renewal Fund (SCA)	-	12,996	12,996	-	-	-	-
CP1102	SCA - Tractor Replacement (CRF)	429	-	-	-	-	-	-
CP1104	SAC - Flooring and Carpeting Replacement (CRF)	-	3,996	-	-	-	-	-
CP1141	Fitness Equipment Replacement	-	251,652	251,652	-	-	-	-
CP1142	GACC - Recommission Hot Water Heat Recovery System	-	12,000	-	-	-	-	-
CP1147	SAC Facility Projects	-	410,004	410,004	-	-	-	-
CP1151	Capital Renewal Fund (GACC)	13,899	-	30,000	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	-	-	222,996	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	154	-	962,496	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	-	-	54,000	-	-	-	-
CP1155	SCA Condenser Replacement	240,078	239,796	-	-	-	-	-
CP1176	Arena Regulatory Projects	48,150	72,000	65,004	-	-	-	-
Capital Projects Total:		368,697	1,823,040	2,067,156				

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		438,612	457,411	452,694	495,835	43,141	9.53%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		438,612	457,411	452,694	495,835	43,141	9.53%
Limit by law	625,000	676,363	787,959	910,044	966,735		

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

	2015	2016	2017	2018	2019
Residential [01]	-	31.73	28.55	24.51	12.61
Utilities [02]	-	111.06	99.93	85.80	44.13
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	107.89	97.08	83.35	42.87
Business and Other [06]	-	77.74	69.95	60.06	30.89
Managed Forest Land [07]	-	95.20	85.66	73.54	37.83
Rec/Non Profit [08]	-	31.73	28.55	24.51	12.61
Farm [09]	-	31.73	28.55	24.51	12.61

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
625		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		452,700	452,694	495,835	496,803	497,640	498,192	498,322
Frontage & Parcel Taxes		70,752	70,750	71,445	71,445	71,445	71,445	71,445
User Fees & Service Charges		145,276	90,100	90,100	90,100	90,100	90,100	90,100
Investment Income		14,326	-	-	-	-	-	-
Other Revenue		1,548	-	-	-	-	-	-
Total Revenues		684,602	613,544	657,380	658,348	659,185	659,737	659,867
Expenses								
Administration		62,340	62,339	55,275	56,243	57,080	57,632	57,762
Wages and Benefits		323,219	316,750	353,958	353,958	353,958	353,958	353,958
Operating		138,264	137,802	168,702	153,702	153,702	153,702	153,702
Debt Charges - Interest		42,422	42,421	42,392	42,392	42,392	42,392	42,392
Amortization of Tangible Capital Assets		97,380	90,361	97,382	97,382	97,382	97,382	97,382
Total Expenses		663,625	649,673	717,709	703,677	704,514	705,066	705,196
Other								
Capital Expenditures (Excluding Wages)		17,210	38,000	43,200	8,000	8,000	8,000	8,000
Debt Principal Repayment		42,906	32,198	29,053	29,053	29,053	29,053	29,053
Transfer to/(from) Reserves		58,960	(15,000)	(35,200)	15,000	15,000	15,000	15,000
Transfer to/(from) Appropriated Surplus		(966)	(966)	-	-	-	-	-
Transfer to/(from) Other Funds		245	-	-	-	-	-	-
Unfunded Amortization		(97,380)	(90,361)	(97,382)	(97,382)	(97,382)	(97,382)	(97,382)
Total Other		20,975	(36,129)	(60,329)	(45,329)	(45,329)	(45,329)	(45,329)
Pender Harbour Pool (Surplus)/Deficit:		(2)	-	-	-	-	-	-

Capital Project Summary

Pender Harbour Pool

625

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1063	Annual Gym Equipment Replacement	-	8,004	15,996	8,000	8,000	8,000	8,000
CP1114	PHAFC Hot Water Tank Replacement	6,532	9,000	-	-	-	-	-
CP1143	Replacement of Bathroom and Change Room Partitions	-	9,996	-	-	-	-	-
CP1144	Replacement of Stereo System	10,678	11,004	-	-	-	-	-
CP1186	Hot Tub Jet Circulation Pump Replacement	-	-	27,204	-	-	-	-
Capital Projects Total:		17,210	38,004	43,200	8,000	8,000	8,000	8,000

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		2,509	682	443	1,579	1,136 256.43%	14.31%
Area B - Halfmoon Bay		2,134	591	396	1,523	1,127 284.60%	13.80%
Area D - Roberts Creek		1,461	437	282	1,101	819 290.43%	9.98%
Area E - Elphinstone		1,093	337	220	847	627 285.00%	7.67%
Area F - West Howe Sound		2,430	648	393	1,430	1,037 263.87%	12.96%
Member Municipalities							
District of Sechelt		4,209	1,222	818	3,129	2,311 282.52%	28.35%
Town of Gibsons		1,871	556	367	1,426	1,059 288.56%	12.92%
Sechelt Indian Government District							
Net Taxes Levied		15,707	4,473	2,919	11,035	8,116 278.04%	100.00%
Limit by law	1,155,944	1,155,944	1,416,167	1,642,737	1,843,681		

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

	2015	2016	2017	2018	2019
Residential [01]	-	.16	.04	.02	.04
Utilities [02]	-	.58	.14	.08	.13
Major Industry [04]	-	.56	.13	.07	.13
Light Industry [05]	-	.56	.13	.07	.13
Business and Other [06]	-	.40	.09	.05	.09
Managed Forest Land [07]	-	.49	.12	.07	.11
Rec/Non Profit [08]	-	.16	.04	.02	.04
Farm [09]	-	.16	.04	.02	.04

School Facilities - Joint Use		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
630		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	2,916	2,919	11,035	2,045	2,046	2,046	2,046
	User Fees & Service Charges	87	-	-	-	-	-	-
	Investment Income	259	-	-	-	-	-	-
	Total Revenues	3,262	2,919	11,035	2,045	2,046	2,046	2,046
Expenses								
	Administration	1,260	1,256	266	267	268	268	268
	Wages and Benefits	242	1,663	1,778	1,778	1,778	1,778	1,778
	Operating	23,029	-	-	-	-	-	-
	Total Expenses	24,531	2,919	2,044	2,045	2,046	2,046	2,046
Other								
	Transfer to/(from) Reserves	(13,527)	(1,258)	-	-	-	-	-
	Prior Year (Surplus)/Deficit	1,257	1,258	8,991	-	-	-	-
	Total Other	(12,270)	-	8,991	-	-	-	-
School Facilities - Joint Use (Surplus)/Deficit:		8,999	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone		136,908	153,511	154,502	160,328	5,826	3.77%
Area F - West Howe Sound		304,391	295,572	276,838	270,684	(6,154)	(2.22%)
Member Municipalities							
District of Sechelt							
Town of Gibsons		234,471	253,361	258,516	269,918	11,402	4.41%
Sechelt Indian Government District							
Net Taxes Levied		675,770	702,444	689,856	700,930	11,074	1.61%
Limit by law	891,253	891,253	1,103,068	1,256,350	1,416,338		

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

	2015	2016	2017	2018	2019
Residential [01]	-	20.60	17.66	15.46	7.00
Utilities [02]	-	72.09	61.82	54.12	24.51
Major Industry [04]	-	70.03	60.05	52.57	23.81
Light Industry [05]	-	70.03	60.05	52.57	23.81
Business and Other [06]	-	50.46	43.27	37.88	17.16
Managed Forest Land [07]	-	61.79	52.99	46.39	21.01
Rec/Non Profit [08]	-	20.60	17.66	15.46	7.00
Farm [09]	-	20.59	17.66	15.46	7.00

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
640		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		689,856	689,856	700,930	701,453	701,675	701,742	701,853
Investment Income		712	-	-	-	-	-	-
Total Revenues		690,568	689,856	700,930	701,453	701,675	701,742	701,853
Expenses								
Administration		49,992	49,996	47,364	47,887	48,109	48,176	48,287
Wages and Benefits		7,622	10,236	10,678	10,678	10,678	10,678	10,678
Operating		568,447	579,624	592,888	592,888	592,888	592,888	592,888
Debt Charges - Interest		-	-	-	-	-	-	-
Amortization of Tangible Capital Assets		51,940	38,401	51,939	51,939	51,939	51,939	51,939
Total Expenses		678,001	678,257	702,869	703,392	703,614	703,681	703,792
Other								
Capital Expenditures (Excluding Wages)		64,051	125,000	-	-	-	-	-
Proceeds from Long Term Debt		-	(75,000)	-	-	-	-	-
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		461	-	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(51,940)	(38,401)	(51,939)	(51,939)	(51,939)	(51,939)	(51,939)
Total Other		12,572	11,599	(1,939)	(1,939)	(1,939)	(1,939)	(1,939)
Gibsons & Area Library (Surplus)/Deficit:		5	-	-	-	-	-	-

Capital Project Summary

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
640		2018	2018	2019	2020	2021	2022	2023
CP1080 HVAC Unit Replacement		64,051	125,004	-	-	-	-	-
Capital Projects Total:		64,051	125,004					



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour				34,837	44,808	9,971	28.62% 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							
Sechelt Indian Government District							
Net Taxes Levied				34,837	44,808	9,971	28.62% 100.00%
Limit by law				76,432	80,826		

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

	2015	2016	2017	2018	2019
Residential [01]	-	-	-	1.73	1.05
Utilities [02]	-	-	-	6.05	3.67
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	5.88	3.57
Business and Other [06]	-	-	-	4.24	2.57
Managed Forest Land [07]	-	-	-	5.19	3.15
Rec/Non Profit [08]	-	-	-	1.73	1.05
Farm [09]	-	-	-	1.73	1.05

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
643		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes		-	-	-	-	-	-	-
Tax Requisitions		34,836	34,837	44,808	42,832	42,843	42,846	42,852
Total Revenues		34,836	34,837	44,808	42,832	42,843	42,846	42,852
Expenses								
Administration		1,872	1,877	2,077	2,087	2,098	2,101	2,107
Operating		32,962	32,960	42,731	40,745	40,745	40,745	40,745
Total Expenses		34,834	34,837	44,808	42,832	42,843	42,846	42,852
Egmont/Pender Harbour Library Service (Surplus)/Deficit:		(2)	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		115,132	122,793	128,696	173,244	44,548	34.61%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		115,132	122,793	128,696	173,244	44,548	34.61%
Limit by law	197,364	197,364	236,987	283,462	320,757		100.00%

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

	2015	2016	2017	2018	2019
Residential [01]	-	9.62	8.72	7.65	4.48
Utilities [02]	-	33.67	30.51	26.77	15.69
Major Industry [04]	-	32.70	29.64	26.01	15.24
Light Industry [05]	-	32.70	29.64	26.01	15.24
Business and Other [06]	-	23.57	21.36	18.74	10.98
Managed Forest Land [07]	-	28.86	26.15	22.95	13.45
Rec/Non Profit [08]	-	9.62	8.72	7.65	4.48
Farm [09]	-	9.62	8.72	7.65	4.48

Halfmoon Bay Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
645		2018	2018	2019	2020	2021	2022	2023
Revenues								
Grants in Lieu of Taxes	6	-	-	-	-	-	-	-
Tax Requisitions	128,700	128,696	173,244	165,212	165,253	165,266	165,286	
Total Revenues	128,706	128,696	173,244	165,212	165,253	165,266	165,286	
Expenses								
Administration	7,332	7,332	7,671	7,706	7,747	7,760	7,780	
Operating	121,370	121,370	165,578	157,506	157,506	157,506	157,506	
Total Expenses	128,702	128,702	173,249	165,212	165,253	165,266	165,286	
Other								
Prior Year (Surplus)/Deficit	(5)	(6)	(5)	-	-	-	-	
Total Other	(5)	(6)	(5)	-	-	-	-	
Halfmoon Bay Library Service (Surplus)/Deficit:		(9)	-	-	-	-	-	



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek		140,054	149,323	157,372	161,084	3,712	2.36%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		140,054	149,323	157,372	161,084	3,712	2.36%
Limit by law	210,216	210,216	270,334	307,659	355,481		

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

	2015	2016	2017	2018	2019
Residential [01]	-	16.34	13.64	12.63	5.59
Utilities [02]	-	57.19	47.75	44.19	19.57
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	40.04	33.42	30.93	13.70
Managed Forest Land [07]	-	49.02	40.92	37.88	16.77
Rec/Non Profit [08]	-	16.34	13.64	12.63	5.59
Farm [09]	-	16.34	13.64	12.62	5.59

Roberts Creek Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
646		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	157,368	157,372	161,084	161,108	161,136	161,145	161,158
	Total Revenues	157,368	157,372	161,084	161,108	161,136	161,145	161,158
Expenses								
	Administration	5,004	5,002	5,242	5,266	5,294	5,303	5,316
	Operating	152,367	152,370	155,842	155,842	155,842	155,842	155,842
	Total Expenses	157,371	157,372	161,084	161,108	161,136	161,145	161,158
Other								
	Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
	Total Other	-	-	-	-	-	-	-
Roberts Creek Library Service (Surplus)/Deficit:		3	-	-	-	-	-	-



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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		20,423	20,283	20,208	19,306	(902)	(4.46%) 14.02%
Area B - Halfmoon Bay		17,372	17,583	18,081	18,619	538	2.98% 13.52%
Area D - Roberts Creek		11,887	13,014	12,878	13,457	579	4.50% 9.77%
Area E - Elphinstone		8,894	10,021	10,020	10,352	332	3.31% 7.52%
Area F - West Howe Sound		19,773	19,294	17,953	17,478	(475)	(2.65%) 12.69%
Member Municipalities							
District of Sechelt		34,252	36,368	37,338	38,246	908	2.43% 27.78%
Town of Gibsons		15,231	16,539	16,765	17,429	664	3.96% 12.66%
Sechelt Indian Government District		3,253	3,075	2,899	2,796	(103)	(3.55%) 2.03%
Net Taxes Levied		131,085	136,176	136,142	137,682	1,540	1.13% 100.00%
Limit by law	426,256	426,256	521,403	604,578	678,221		

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.34	1.15	1.00	.45
Utilities [02]	-	4.68	4.04	3.51	1.58
Major Industry [04]	-	4.55	3.92	3.41	1.54
Light Industry [05]	-	4.55	3.92	3.41	1.54
Business and Other [06]	-	3.28	2.82	2.46	1.11
Managed Forest Land [07]	-	4.01	3.46	3.01	1.36
Rec/Non Profit [08]	-	1.34	1.15	1.00	.45
Farm [09]	-	1.34	1.15	1.00	.45

Museum Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
648		2018	2018	2019	2020	2021	2022	2023
Revenues								
	Tax Requisitions	136,140	136,142	137,682	137,018	137,062	137,075	137,096
	Total Revenues	136,140	136,142	137,682	137,018	137,062	137,075	137,096
Expenses								
	Administration	8,124	8,119	8,096	8,132	8,176	8,189	8,210
	Operating	128,023	128,023	129,586	128,886	128,886	128,886	128,886
	Total Expenses	136,147	136,142	137,682	137,018	137,062	137,075	137,096
Other								
	Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
	Total Other	-	-	-	-	-	-	-
Museum Service (Surplus)/Deficit:		7	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		421,492	428,305	429,419	425,711	(3,708)	(0.86%) 24.37%
Area B - Halfmoon Bay		358,511	371,285	384,231	410,557	26,326	6.85% 23.50%
Area D - Roberts Creek		245,311	274,821	273,660	296,736	23,076	8.43% 16.99%
Area E - Elphinstone		183,543	211,603	212,917	228,281	15,364	7.22% 13.07%
Area F - West Howe Sound		408,075	407,424	381,508	385,411	3,903	1.02% 22.07%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		1,616,932	1,693,438	1,681,735	1,746,696	64,961	3.86% 100.00%
Limit by law	2,574,657	2,574,657	3,103,857	3,544,156	3,929,156		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2015	2016	2017	2018	2019		
Residential [01]	-	27.61	24.35	21.31	9.96		
Utilities [02]	-	96.64	85.21	74.58	34.87		
Major Industry [04]	-	93.88	82.78	72.45	33.87		
Light Industry [05]	-	93.88	82.78	72.45	33.87		
Business and Other [06]	-	67.65	59.65	52.21	24.41		
Managed Forest Land [07]	-	82.83	73.04	63.93	29.89		
Rec/Non Profit [08]	-	27.61	24.35	21.31	9.96		
Farm [09]	-	27.61	24.35	21.31	9.96		

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
650		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		1,681,744	1,681,735	1,746,696	1,753,983	1,750,874	1,753,886	1,663,346
Government Transfers		45,416	57,500	15,463	-	-	-	-
User Fees & Service Charges		63,722	75,600	75,600	75,600	75,600	75,600	75,600
Investment Income		43,458	-	-	-	-	-	-
Other Revenue		18,732	111,100	111,100	11,100	11,100	11,100	11,100
Total Revenues		1,853,072	1,925,935	1,948,859	1,840,683	1,837,574	1,840,586	1,750,046
Expenses								
Administration		221,988	221,992	262,981	266,823	271,002	274,015	274,387
Wages and Benefits		755,250	789,317	816,857	816,857	816,857	816,857	816,857
Operating		611,651	737,403	649,605	551,066	551,066	551,066	551,066
Debt Charges - Interest		28,845	28,747	30,426	31,380	31,073	30,850	3,146
Amortization of Tangible Capital Assets		262,511	270,462	262,508	262,508	262,508	262,508	262,508
Total Expenses		1,880,245	2,047,921	2,022,377	1,928,634	1,932,506	1,935,296	1,907,964
Other								
Capital Expenditures (Excluding Wages)		130,236	677,499	605,681	-	-	-	-
Proceeds from Long Term Debt		(40,500)	(140,500)	(100,000)	-	-	-	-
Debt Principal Repayment		122,659	94,813	89,566	96,057	89,076	89,298	26,090
Transfer to/(from) Reserves		70,707	(188,288)	(140,699)	78,500	78,500	78,500	78,500
Transfer to/(from) Appropriated Surplus		(48,138)	(295,048)	(265,558)	-	-	-	-
Transfer to/(from) Other Funds		366	-	-	-	-	-	-
Unfunded Amortization		(262,511)	(270,462)	(262,508)	(262,508)	(262,508)	(262,508)	(262,508)
Total Other		(27,181)	(121,986)	(73,518)	(87,951)	(94,932)	(94,710)	(157,918)
Community Parks (Surplus)/Deficit:		(8)	-	-	-	-	-	-

Capital Project Summary

Community Parks

650

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1032	Coopers Green Park Hall & Parking Design Plans	44,428	106,692	62,268	-	-	-	-
CP1033	Granthams Hall - Restoration Design & Engineering	5,062	388,356	383,292	-	-	-	-
CP1034	Playground Surface Replacement	16,108	24,912	-	-	-	-	-
CP1066	Frank West Hall / Cliff Mahlman Fire Station Roof Replacement	2,877	75,000	72,120	-	-	-	-
CP1083	Katherine Lake Park Accessibility Project	512	2,040	-	-	-	-	-
CP1111	Parks Vehicle Replacements	61,249	80,496	68,004	-	-	-	-
CP1191	Lower Road - Ocean Beach Esplanade Connector Trail	-	-	20,004	-	-	-	-
Capital Projects Total:		130,236	677,496	605,688				

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		36,222	38,859	20,903	16,209	(4,694) (22.46%)	35.68%
Area D - Roberts Creek		20,486	22,987	12,186	8,924	(3,262) (26.77%)	19.64%
Area E - Elphinstone		17,995	20,574	10,828	7,952	(2,876) (26.56%)	17.50%
Area F - West Howe Sound		35,741	35,903	17,068	12,349	(4,719) (27.65%)	27.18%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied		110,444	118,323	60,985	45,433	(15,552) (25.50%)	100.00%
Limit by law	325,345	325,345	405,968	465,538	529,146		

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.86	2.51	1.14	.37
Utilities [02]	-	10.00	8.80	3.99	1.31
Major Industry [04]	-	9.71	8.55	3.88	1.27
Light Industry [05]	-	9.71	8.55	3.88	1.27
Business and Other [06]	-	7.00	6.16	2.79	.92
Managed Forest Land [07]	-	8.57	7.54	3.42	1.12
Rec/Non Profit [08]	-	2.86	2.51	1.14	.37
Farm [09]	-	2.86	2.51	1.14	.37

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
665		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		60,984	60,985	45,433	46,292	46,541	46,737	46,745
Investment Income		4,061	-	-	-	-	-	-
Total Revenues		65,045	60,985	45,433	46,292	46,541	46,737	46,745
Expenses								
Administration		21,816	21,819	12,414	13,273	13,522	13,718	13,726
Wages and Benefits		9,912	21,458	15,311	15,311	15,311	15,311	15,311
Operating		8,720	7,708	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets		101,273	101,441	101,275	101,275	101,275	101,275	101,275
Total Expenses		141,721	152,426	136,708	137,567	137,816	138,012	138,020
Other								
Capital Expenditures (Excluding Wages)		125	325,769	-	-	-	-	-
Transfer to/(from) Reserves		24,472	10,000	10,000	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus		-	(325,769)	-	-	-	-	-
Unfunded Amortization		(101,273)	(101,441)	(101,275)	(101,275)	(101,275)	(101,275)	(101,275)
Total Other		(76,676)	(91,441)	(91,275)	(91,275)	(91,275)	(91,275)	(91,275)
Bicycle & Walking Paths (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Bicycle & Walking Paths

665

		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
		2018	2018	2019	2020	2021	2022	2023
CP1035	Area B - Redroofs from Highway 101 to Mintie	125	140,964	-	-	-	-	-
CP1036	Area D - Beach Avenue South of Flume Park	-	44,544	-	-	-	-	-
CP1037	Area D - Lower Road Planning for Remaining Sections	-	8,700	-	-	-	-	-
CP1038	Area D - Planning for Roberts Creek Village to Pier	-	9,852	-	-	-	-	-
CP1039	Area E - Gower Pt. Rd from Secret Beach to Gibsons	-	89,184	-	-	-	-	-
CP1040	Area E - Highway 101 Maintenance Repairs - East of Poplars Park	-	32,532	-	-	-	-	-
Capital Projects Total:		125	325,776					

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		20,296	21,122	12,611	11,344	(1,267) (10.05%)	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							
Sechelt Indian Government District							
Net Taxes Levied		20,296	21,122	12,611	11,344	(1,267) (10.05%)	100.00%
Limit by law	100,536	100,536	116,453	133,681	141,364		

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.33	1.20	.63	.27
Utilities [02]	-	4.66	4.21	2.19	.93
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	4.53	4.09	2.13	.90
Business and Other [06]	-	3.27	2.95	1.54	.65
Managed Forest Land [07]	-	4.00	3.61	1.88	.80
Rec/Non Profit [08]	-	1.33	1.20	.63	.27
Farm [09]	-	1.33	1.20	.63	.27

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
667		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions		12,612	12,611	11,344	11,379	11,399	11,413	11,416
Investment Income		1,319	-	-	-	-	-	-
Total Revenues		13,931	12,611	11,344	11,379	11,399	11,413	11,416
Expenses								
Administration		2,220	2,219	1,299	1,334	1,354	1,368	1,371
Wages and Benefits		37	6,192	5,845	5,845	5,845	5,845	5,845
Operating		-	4,200	4,200	4,200	4,200	4,200	4,200
Amortization of Tangible Capital Assets		4,932	-	4,932	4,932	4,932	4,932	4,932
Total Expenses		7,189	12,611	16,276	16,311	16,331	16,345	16,348
Other								
Capital Expenditures (Excluding Wages)		-	160,509	-	-	-	-	-
Transfer to/(from) Reserves		11,674	-	-	-	-	-	-
Transfer to/(from) Appropriated Surplus		-	(160,509)	-	-	-	-	-
Unfunded Amortization		(4,932)	-	(4,932)	(4,932)	(4,932)	(4,932)	(4,932)
Total Other		6,742	-	(4,932)	(4,932)	(4,932)	(4,932)	(4,932)
Area A Bicycle & Walking Paths (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
667		2018	2018	2019	2020	2021	2022	2023
CP1042 Lily Lake Area Bicycle and Walking Path Project		-	160,512	-	-	-	-	-
Capital Projects Total:			160,512					

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		25,189	23,866	23,073	22,513	(560)	(2.43%) 14.55%
Area B - Halfmoon Bay		21,425	20,689	20,645	21,712	1,067	5.17% 14.03%
Area D - Roberts Creek		14,660	15,313	14,704	15,693	989	6.73% 10.14%
Area E - Elphinstone		10,969	11,791	11,440	12,072	632	5.52% 7.80%
Area F - West Howe Sound		16,738	16,071	14,456	14,544	88	0.61% 9.40%
Member Municipalities							
District of Sechelt		42,244	42,792	42,633	44,601	1,968	4.62% 28.83%
Town of Gibsons		18,785	19,460	19,142	20,324	1,182	6.17% 13.14%
Sechelt Indian Government District		4,012	3,618	3,310	3,260	(50)	(1.51%) 2.11%
Net Taxes Levied		154,022	153,600	149,404	154,719	5,315	3.56% 100.00%
Limit by law	1,209,978	1,209,978	1,491,702	1,735,415	1,952,733		

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

	2015	2016	2017	2018	2019
Residential [01]	-	1.65	1.36	1.14	.53
Utilities [02]	-	5.78	4.75	4.01	1.84
Major Industry [04]	-	5.61	4.61	3.89	1.79
Light Industry [05]	-	5.61	4.61	3.89	1.79
Business and Other [06]	-	4.04	3.32	2.81	1.29
Managed Forest Land [07]	-	4.95	4.07	3.43	1.58
Rec/Non Profit [08]	-	1.65	1.36	1.14	.53
Farm [09]	-	1.65	1.36	1.14	.53

Regional Recreation Programs		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
670		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions	149,400	149,404	154,719	154,761	154,811	154,827	154,851	
User Fees & Service Charges	2,104	10,319	10,319	10,319	10,319	10,319	10,319	10,319
Investment Income	124	-	-	-	-	-	-	-
Total Revenues	151,628	159,723	165,038	165,080	165,130	165,146	165,170	
Expenses								
Administration	11,208	11,207	9,822	9,864	9,914	9,930	9,954	
Wages and Benefits	323	-	-	-	-	-	-	-
Operating	144,456	148,516	155,216	155,216	155,216	155,216	155,216	155,216
Total Expenses	155,987	159,723	165,038	165,080	165,130	165,146	165,170	
Other								
Transfer to/(from) Reserves	(12,541)	(8,186)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	8,187	8,186	-	-	-	-	-	-
Total Other	(4,354)	-	-	-	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		5	-	-	-	-	-	-

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	2015	2016	2017	2018	2019	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		32,856	31,382	31,794	30,341	(1,453)	(4.57%) 14.02%
Area B - Halfmoon Bay		27,946	27,204	28,448	29,261	813	2.86% 13.52%
Area D - Roberts Creek		19,122	20,136	20,262	21,149	887	4.38% 9.77%
Area E - Elphinstone		14,307	15,504	15,764	16,270	506	3.21% 7.52%
Area F - West Howe Sound		31,810	29,852	28,247	27,469	(778)	(2.75%) 12.69%
Member Municipalities							
District of Sechelt		55,103	56,268	58,747	60,108	1,361	2.32% 27.78%
Town of Gibsons		24,503	25,589	26,377	27,391	1,014	3.84% 12.66%
Sechelt Indian Government District		5,233	4,758	4,561	4,393	(168)	(3.68%) 2.03%
Net Taxes Levied		210,881	210,693	214,201	216,381	2,180	1.02% 100.00%
Limit by law	341,005	341,005	417,123	483,662	542,577		

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

	2015	2016	2017	2018	2019
Residential [01]	-	2.15	1.78	1.58	.71
Utilities [02]	-	7.53	6.24	5.52	2.49
Major Industry [04]	-	7.32	6.07	5.36	2.41
Light Industry [05]	-	7.32	6.07	5.36	2.41
Business and Other [06]	-	5.27	4.37	3.87	1.74
Managed Forest Land [07]	-	6.46	5.35	4.73	2.13
Rec/Non Profit [08]	-	2.15	1.78	1.58	.71
Farm [09]	-	2.15	1.78	1.58	.71

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; 5-year Financial Plan			
680		2018	2018	2019	2020	2021	2022	2023
Revenues								
Tax Requisitions	214,200	214,201	216,381	216,473	216,708	216,852	216,899	
User Fees & Service Charges	30,163	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Investment Income	3,799	-	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	248,162	242,201	244,381	244,473	244,708	244,852	244,899	
Expenses								
Administration	28,044	28,043	26,518	26,830	27,065	27,209	27,256	
Wages and Benefits	71,083	95,733	91,614	91,614	91,614	91,614	91,614	91,614
Operating	107,770	116,029	126,029	126,029	126,029	126,029	126,029	126,029
Debt Charges - Interest	33	30	1	-	-	-	-	-
Amortization of Tangible Capital Assets	45,971	46,314	45,966	45,966	45,966	45,966	45,966	45,966
Total Expenses	252,901	286,149	290,128	290,439	290,674	290,818	290,865	
Other								
Debt Principal Repayment	2,363	2,366	219	-	-	-	-	-
Transfer to/(from) Reserves	38,867	-	-	-	-	-	-	-
Unfunded Amortization	(45,971)	(46,314)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)
Total Other	(4,741)	(43,948)	(45,747)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)
Dakota Ridge Recreation Service Area (Surplus)/Deficit:	(2)	-	-	-	-	-	-	-