

2020-2024

SUNSHINE COAST REGIONAL DISTRICT

FINANCIAL PLAN



www.scrd.ca/budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Sunshine Coast Regional District
British Columbia**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

Executive Summary

The development of the Sunshine Coast Regional District's (SCRD) Financial Plan is guided by the Board's Strategic Plan which considers emerging trends and issues that affect the entire Sunshine Coast, from Egmont to Port Mellon and the islands. The 2019-2023 Strategic Plan was adopted on October 10, 2020 and highlights five strategic focus areas: Engagement and Communication; Infrastructure Management; Regional Collaboration and Partnership; Climate Change and Resilience; and Advocacy.

The 2020-2024 Financial Plan document provides an overview of the Sunshine Coast community and the SCRД'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 SCRД.

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 724, 2020 was initially adopted by the Board on March 12, 2020. The Bylaw was subsequently amended by the Board on March 31, 2020 to mitigate tax increases in response to the COVID-19 pandemic. All information contained in this report is reflective of the amended financial plan Bylaw.

For 2020, over 50 new projects were proposed and included in the 2020-2024 Financial Plan. Projects approved in prior years are carried forward into the Financial Plan and do not have additional financial implications.

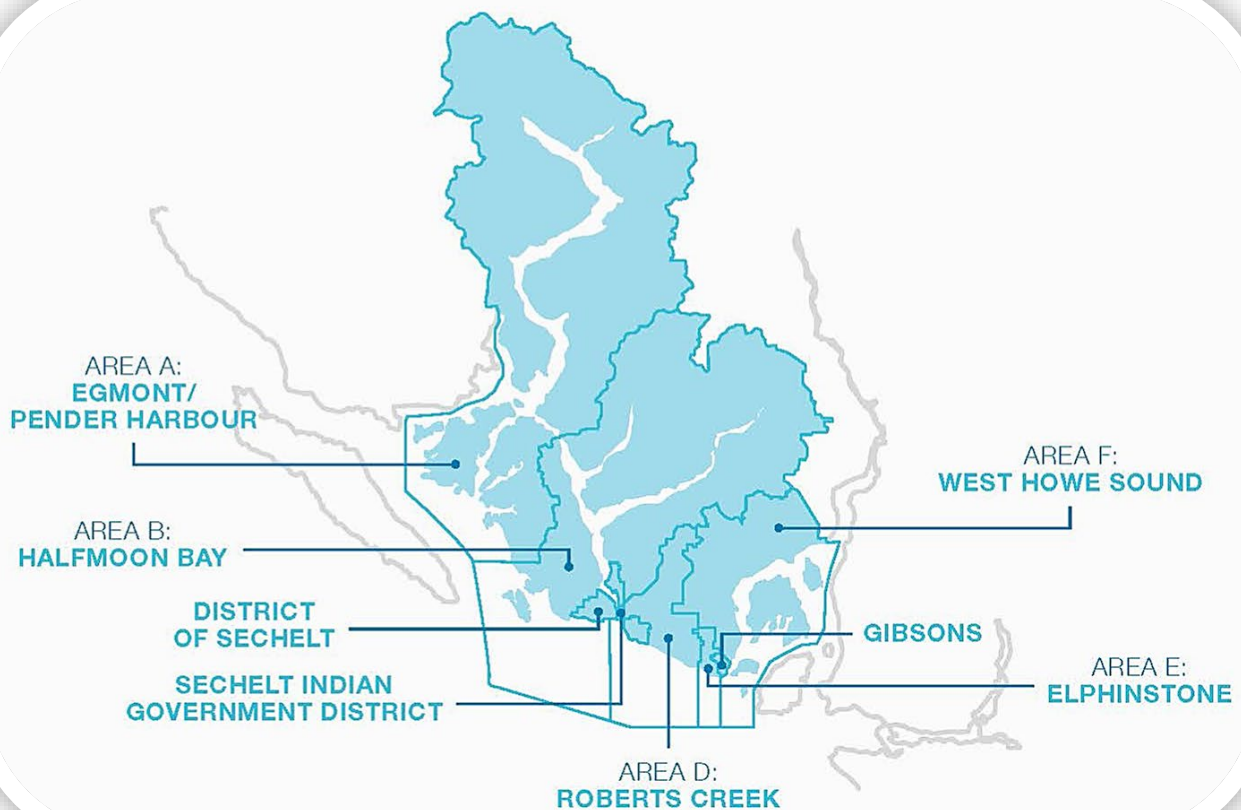
Overall taxation funding for the 2020 budget increased \$950,038 or 4.70% from the 2019 approved budget. A detailed analysis is included in the "**Tax by Area and Service**" summary on page 39.

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 SCRД will meet the needs of the region.

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.



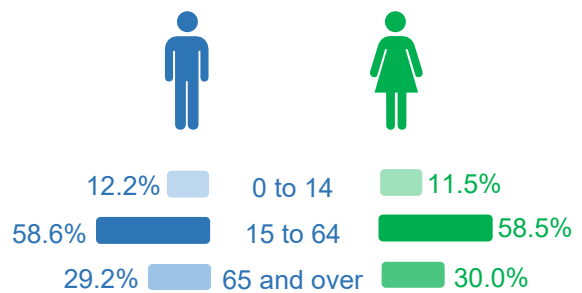
Community at a Glance

(Source: Statistics Canada, 2016 Census)



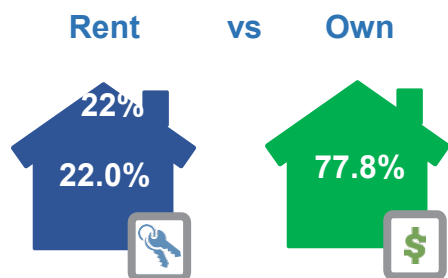
Population
29,970

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%

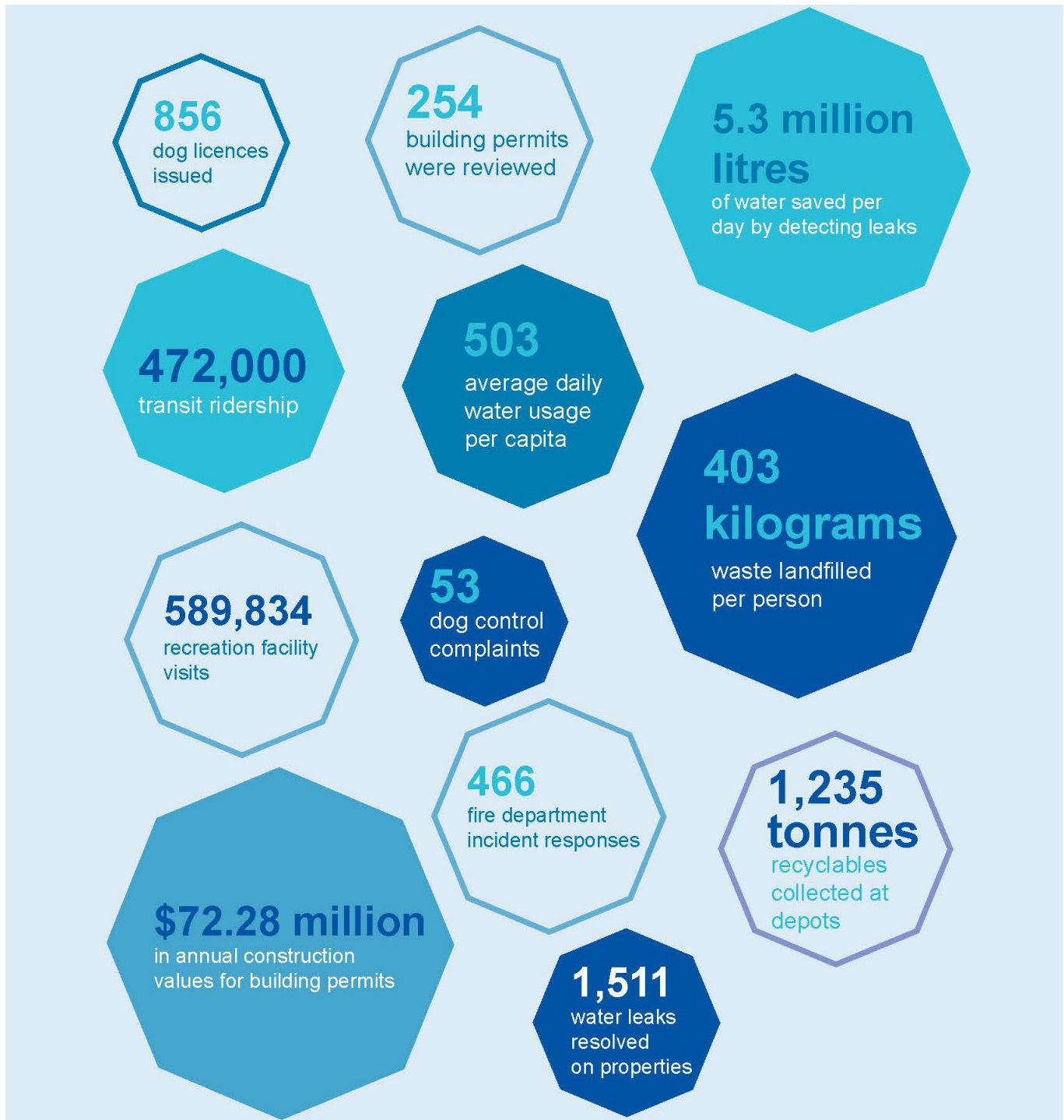


Total Property Assessment Values

Rural Total	\$7,758,182,151
Municipal Total	5,494,514,450
SCRD Total	\$13,252,696,601

Source: BC Assessment (2020 revised roll)

Highlights of Sunshine Coast Regional District Services



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

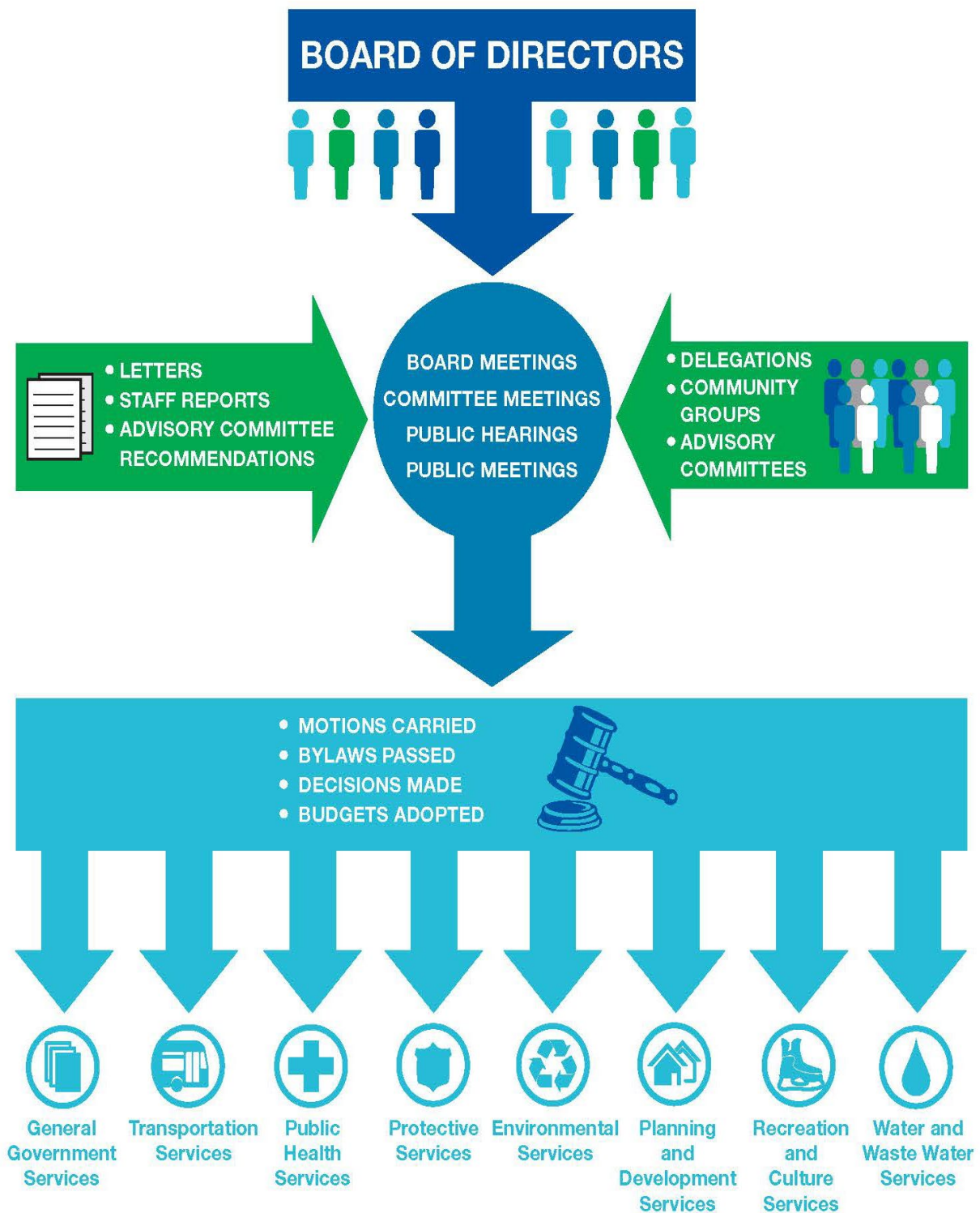
2020 Service Listing Grid

	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	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

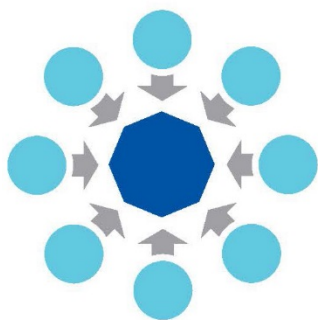
Incorporated in 1967, the SCRD is one of 29 regional districts that were designed to establish a partnership between electoral areas and member municipalities within their boundaries. The octagonal shape of the SCRD logo represents the three municipalities and five electoral areas in the SCRD, which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

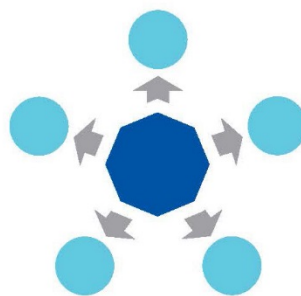
The SCRD is governed by the *Local Government Act* and Community Charter and is run by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

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.

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.

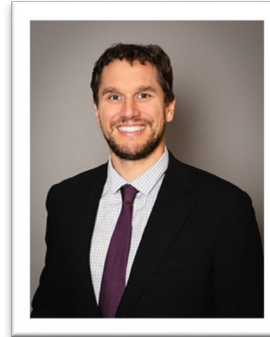
Every November, a Chair and Vice-Chair are elected from among the nine Directors. The Chair is then responsible for selecting the Chairs for the Standing Committees of the Board.



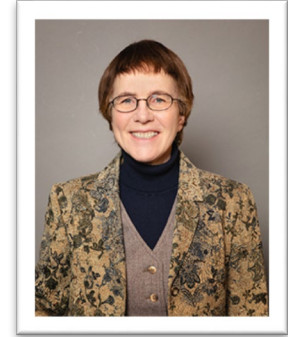
Darnelda Siegers
Vice-Chair
Director
District of Sechelt



Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



Andreas Tize
Director
Roberts Creek
(Area D)



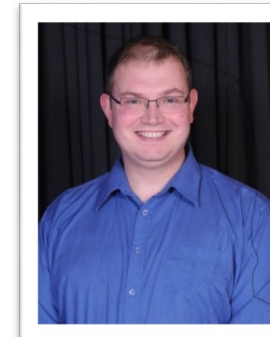
Donna McMahon
Director Elphinstone
(Area E)



Mark Hiltz
Director
West Howe Sound
(Area F)



Keith Julius
Director
Sechelt Indian
Government District

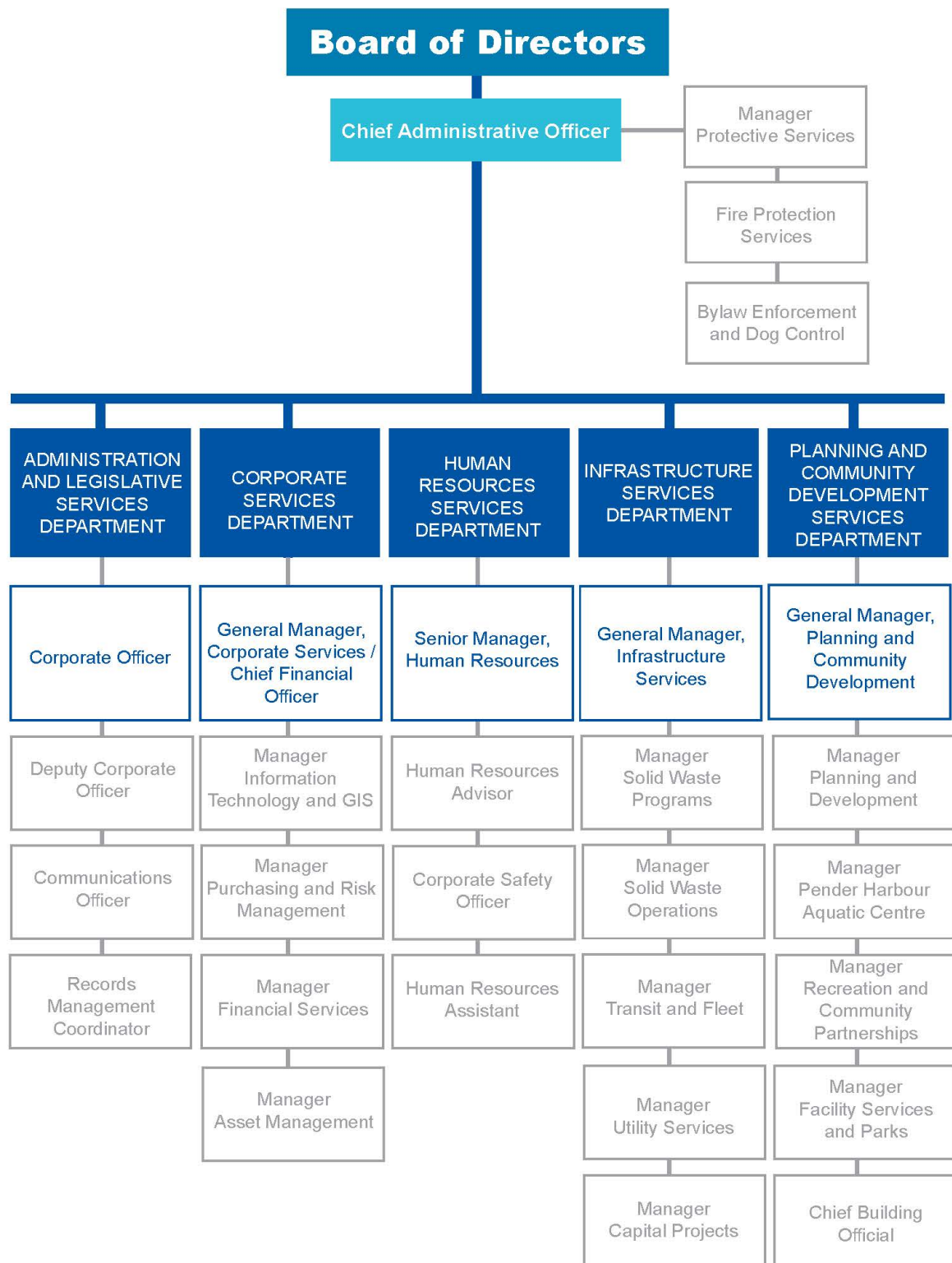


Alton Toth
Director
District of Sechelt



David Croal
Director
Town of Gibsons

Organizational Structure



STRATEGIC PLAN

- 1 ENGAGEMENT AND COMMUNICATIONS**
to proactively engage with our residents, partners and staff in order to share information and obtain their input on issues and decisions that affect them.

- 2 INFRASTRUCTURE MANAGEMENT**
to ensure that the SCRD's built and natural assets serve our residents now, and in the future.

The **2019-2023 Strategic Plan** reflects the collective vision of the Sunshine Coast Regional District (SCRD) Board of Directors and provides strategies to guide the SCRD's decisions and allocation of resources.

- 3 REGIONAL COLLABORATION AND PARTNERSHIP**
to lead, encourage and support our partners and stakeholders in working together to understand and address the opportunities and challenges facing our region.

- 4 CLIMATE CHANGE AND RESILIENCE**
to move swiftly to reduce GHG emissions and enhance our region's resiliency to the effects of a changing climate.

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

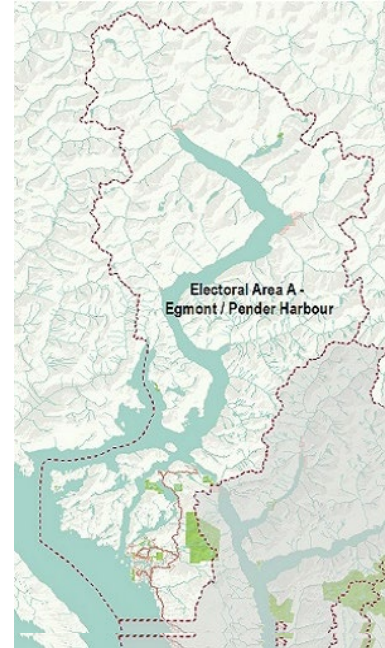
B. ELECTORAL AREAS AND MEMBER MUNICIPALITIES AT A GLANCE

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)

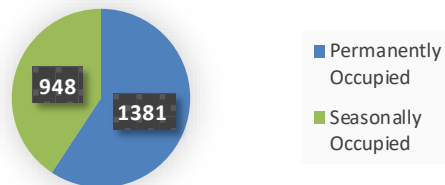
Area: 1,901.61 sq. km.

Average Age: 55.2

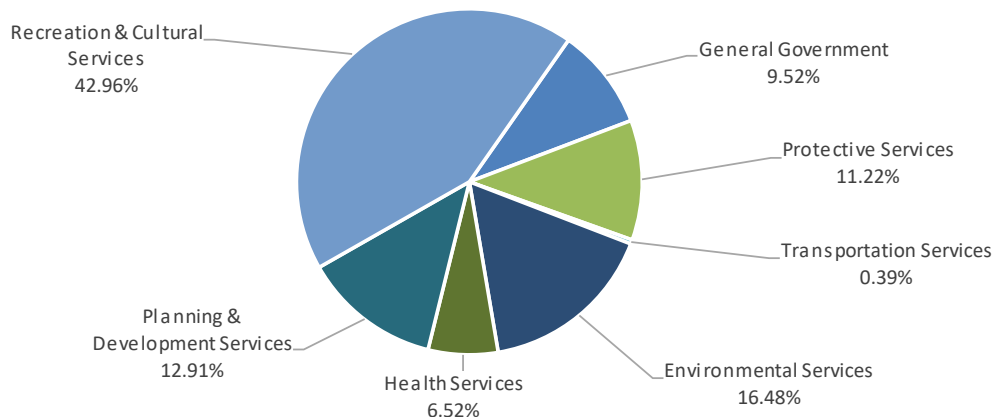
Tax Base:

Residential	91.01%
Utilities	1.06%
Major Industry	0.00%
Light Industry	1.12%
Business / Other	5.88%
Managed Forest	0.49%
Recreation / Non-Profit	0.45%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Area A	\$ 1.84
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 0.27
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Bylaw Enforcement	\$ 2.31
Egmont & District Fire Protection ^D	\$ 66.25
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Transportation Services	
Regional Street Lighting	\$ 0.44
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Pender Harbour Health Clinic	\$ 6.88
Planning & Development Services	
Regional Planning	\$ 1.08
Rural Planning	\$ 10.57
Heritage Conservation	\$ (0.01)
Building Inspection	\$ 0.07
Economic Development - Area A	\$ 3.01
Hillside	\$ -
Recreation & Cultural Services	
Pender Harbour Pool ^{D,I}	\$ 66.20
Joint Use - School Facilities	\$ 0.35
Egmont/Pender Harbour Library Service	\$ 2.47
Museum Service	\$ 0.95
Community Parks	\$ 19.85
Area A Bike & Walking Paths ^I	\$ 1.54
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2020 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services.		
Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Pender Harbour Pool Debt	\$ -	\$ 17.07
North PH Water Service	\$ 416.61	\$ 326.63
South PH Water Service	\$ 529.14	\$ 347.41
Regional Water Service	\$ 410.85	\$ 276.94
Greaves Road Waste Water	\$ 595.84	\$ 102.00
Canoe Road Waste Water	\$ 1,076.58	\$ 424.30
Lee Bay Waste Water	\$ 412.50	\$ 102.00
Merrill Crescent Waste Water	\$ 1,739.43	\$ 226.71
Lily Lake Village Waste Water	\$ 640.69	\$ 204.00
Painted Boat Waste Water	\$ 537.50	\$ 102.00
Sakinaw Ridge Waste Water	\$ 1,205.94	\$ 670.27
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area B - Halfmoon Bay

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



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

Population: 2,726 (2016 Census)

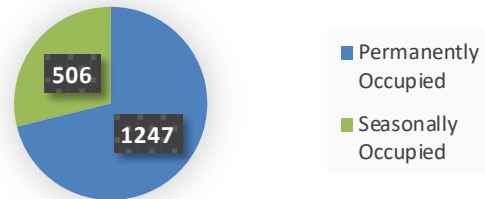
Area: 1,271.54 sq. km.

Average Age: 49.1

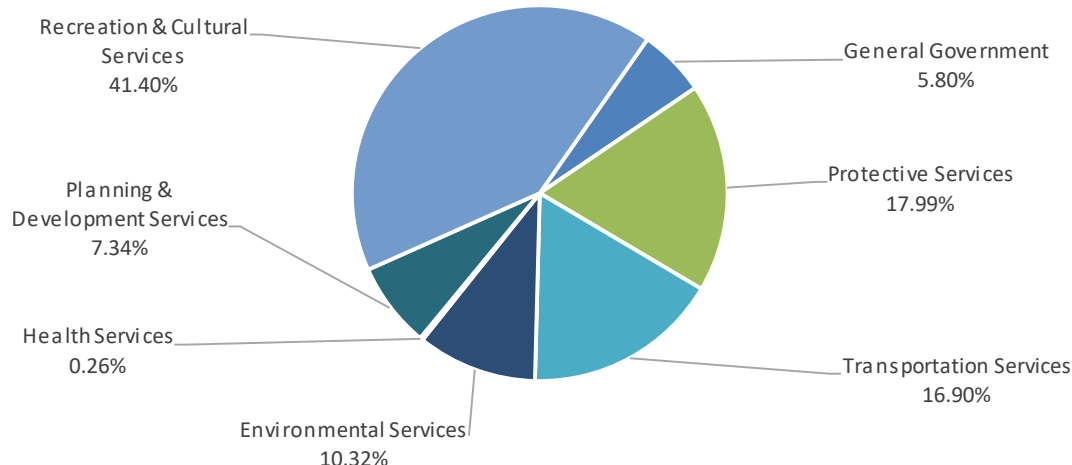
Tax Base:

Residential	76.15%
Utilities	20.73%
Major Industry	0.15%
Light Industry	0.35%
Business / Other	2.02%
Managed Forest	0.41%
Recreation / Non-Profit	0.18%
Farm	0.01%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Area B	\$ 1.54
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 0.27
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Bylaw Enforcement	\$ 2.31
Halfmoon Bay Smoke Control	\$ -
Halfmoon Bay Fire Protection ^D	\$ 35.36
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Animal Control	\$ 0.69
Transportation Services	
Transit	\$ 21.57
Regional Street Lighting	\$ 0.44
Hydaway Street Lighting ^D	\$ 1.16
Ports	\$ 8.38
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Rural Planning ^D	\$ 10.57
Heritage Conservation	\$ (0.01)
Building Inspection	\$ 0.07
Economic Development - Area B	\$ 2.40
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D, I}	\$ 95.26
Joint Use - School Facilities	\$ 0.35
Halfmoon Bay Library Service ^D	\$ 8.23
Museum Service	\$ 0.95
Community Parks	\$ 19.85
Bicycle & Walking Paths ^I	\$ 0.83
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2020 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	\$ -	\$ 112.34
Regional Water Service	\$ 410.85	\$ 276.94
Curran Road Waste Water	\$ 536.75	\$ 153.00
Jolly Roger Waste Water	\$ 682.19	\$ 102.00
Secret Cove Waste Water	\$ 616.36	\$ 102.00
Square Bay Waste Water	\$ 501.19	\$ 217.42
Refuse Collection	\$ 175.85	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area D - Roberts Creek

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

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

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



Population: 3,421 (2016 Census)

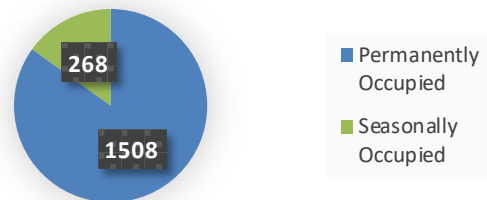
Area: 143.64 sq. km.

Average Age: 46.1

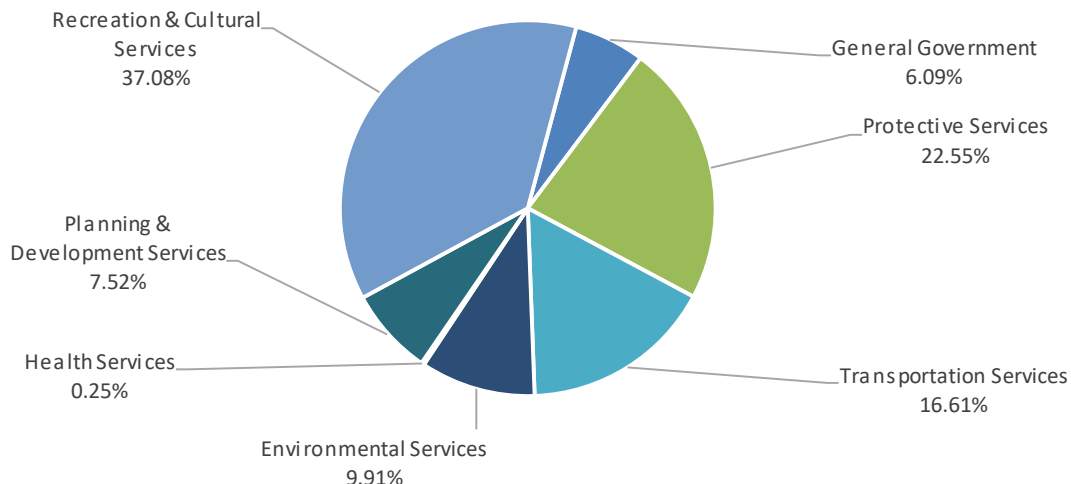
Tax Base:

Residential	95.21%
Utilities	1.06%
Major Industry	0.50%
Light Industry	0.77%
Business / Other	1.20%
Managed Forest	1.14%
Recreation / Non-Profit	0.12%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Area D	\$ 2.53
Grant in Aid - Community Schools	\$ 0.07
UBCM/Elections	\$ 0.27
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Bylaw Enforcement	\$ 2.31
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection ^D	\$ 36.08
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Animal Control	\$ 0.69
Transportation Services	
Transit	\$ 21.57
Regional Street Lighting	\$ 0.44
Spruce Street Lighting ^D	\$ 5.95
Ports	\$ 9.09
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Rural Planning	\$ 10.57
Heritage Conservation	\$ (0.01)
Building Inspection	\$ 0.07
Economic Development - Area D	\$ 2.54
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 95.26
Joint Use - School Facilities	\$ 0.35
Roberts Creek Library Service	\$ 12.47
Museum Service	\$ 0.95
Community Parks	\$ 19.85
Bicycle & Walking Paths ^I	\$ 0.83
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2020 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	\$ -	\$ 112.34
Regional Water Service	\$ 410.85	\$ 276.94
RC Cohousing Waste Water	\$ 687.94	\$ 204.00
Refuse Collection	\$ 175.85	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area E - Elphinstone

Elphinstone is a small, but populated area surrounding the north, west and south of Gibsons. The southernmost area in the SCRD, Elphinstone is home to an agricultural plateau where early farm settlements are still operational. Elphinstone also includes large tracts of undeveloped land, small businesses, residential areas, parks and a pioneer cemetery.

There are several public beaches, parks, greenways, major creek corridors and ravines running throughout the area, which are linked together with walking and bicycle trails. The Ocean Beach Esplanade is a waterfront area that serves as a recreation focal point for the entire community; another major attraction along the Esplanade is Chaster House, a popular waterfront rental place for community and private events.



Population: 3,664 (2016 Census)

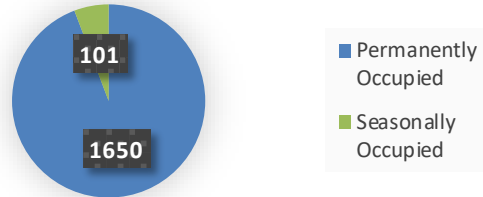
Area: 21.60 sq. km.

Average Age: 45.5

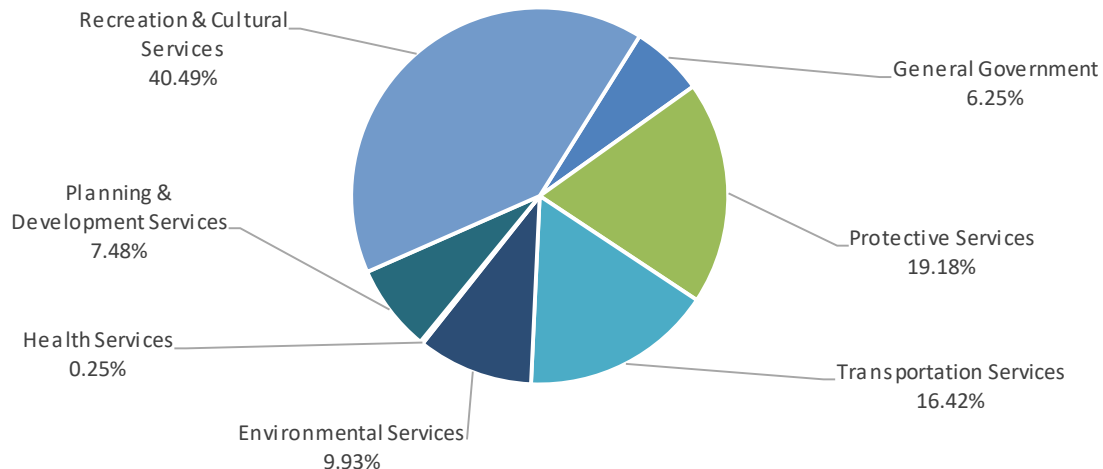
Tax Base:

Residential	97.65%
Utilities	0.09%
Major Industry	0.00%
Light Industry	0.91%
Business / Other	1.35%
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

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Area E	\$ 2.26
Grant in Aid - Areas E & F	\$ 0.17
Grant in Aid - Community Schools	\$ 0.07
Grant in Aid - Greater Gibsons	\$ 0.37
UBCMElections	\$ 0.27
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Bylaw Enforcement	\$ 2.31
Gibsons & District Fire Protection ^D	\$ 28.36
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Animal Control	\$ 0.69
Transportation Services	
Transit	\$ 21.57
Regional Street Lighting	\$ 0.44
Veterans Street Lighting ^D	\$ 0.55
Woodcreek Street Lighting ^D	\$ 5.72
Fircrest Street Lighting ^D	\$ 2.63
Sunnyside Street Lighting ^D	\$ 5.70
Ports	\$ 8.30
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Rural Planning	\$ 10.57
Heritage Conservation	\$ (0.01)
Building Inspection	\$ 0.07
Economic Development - Area E	\$ 2.45
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 95.26
Joint Use - School Facilities	\$ 0.35
Gibsons Library	\$ 13.61
Museum Service	\$ 0.95
Community Parks	\$ 19.85
Bicycle & Walking Paths ^I	\$ 0.83
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2020 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	\$ -	\$ 112.34
Regional Water Service	\$ 410.85	\$ 276.94
Sunnyside Waste Water	\$ 691.47	\$ 102.00
Woodcreek Waste Water	\$ 554.17	\$ 102.00
Refuse Collection	\$ 175.85	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

Collection of Taxes and Fees

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

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

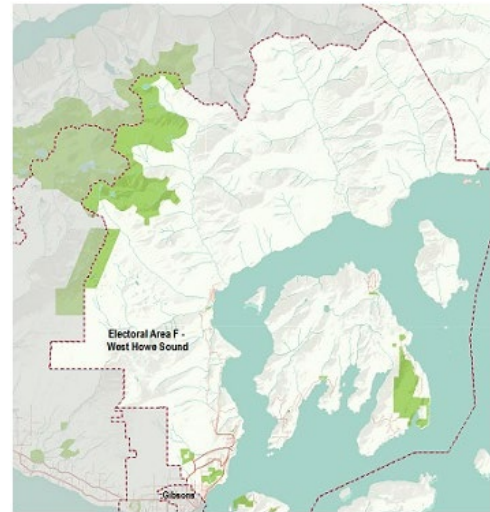
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area F - West Howe Sound

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

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

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



Population: 2,043 (2016 Census)

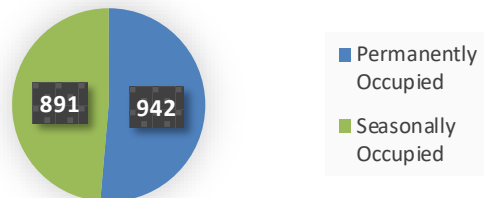
Area: 381.07 sq. km.

Average Age: 49.5

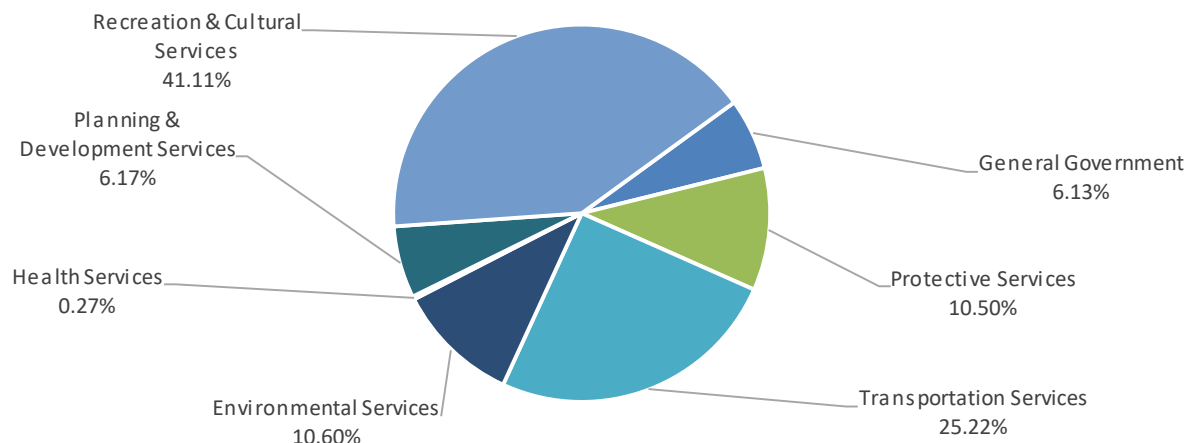
Tax Base:

Residential	69.50%
Utilities	6.16%
Major Industry	15.95%
Light Industry	4.19%
Business / Other	3.30%
Managed Forest	0.56%
Recreation / Non-Profit	0.33%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Area F	\$ 1.32
Grant in Aid - Areas E & F	\$ 0.17
Grant in Aid - Community Schools	\$ 0.07
Grant in Aid - Greater Gibsons	\$ 0.37
UBCMElections	\$ 0.27
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Bylaw Enforcement	\$ 2.31
Gibsons & District Fire Protection ^D	\$ 28.36
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Animal Control ^D	\$ 0.69
Keats Island Dog Control ^D	\$ 0.13
Transportation Services	
Transit	\$ 21.57
Regional Street Lighting	\$ 0.44
Langdale Street Lighting ^D	\$ 3.00
Granthams Street Lighting ^D	\$ 1.93
Burns Road Street Lighting ^D	\$ 3.39
Stewart Road Street Lighting ^D	\$ 34.39
Ports	\$ 20.15
Langdale Dock ^D	\$ 5.81
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Rural Planning ^D	\$ 10.57
Heritage Conservation	\$ (0.01)
Building Inspection	\$ 0.07
Economic Development - Area F	\$ 2.38
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D I}	\$ 95.26
Joint Use - School Facilities	\$ 0.35
Gibsons Library	\$ 13.61
Museum Service	\$ 0.95
Community Parks	\$ 19.85
Bicycle & Walking Paths ^{D I}	\$ 0.83
Recreation Programs ^D	\$ 1.18
Dakota Ridge	\$ 1.40

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2020 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	\$ -	\$ 112.34
Regional Water Service	\$ 410.85	\$ 276.94
Langdale Waste Water	\$ 924.98	\$ 102.00
Refuse Collection	\$ 175.85	\$ -
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.

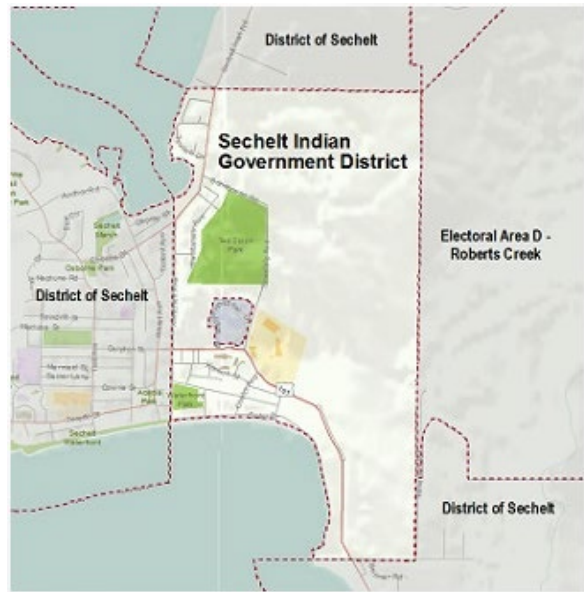
Sechelt Indian Government District

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.

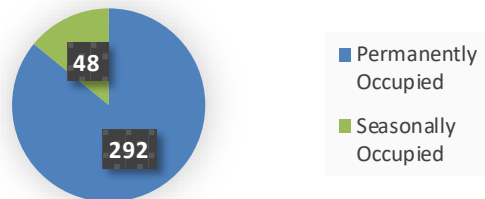
Population: 671 (2016 Census)
Area: 10.81 sq. km.
Average Age: 43.9

Tax Base:

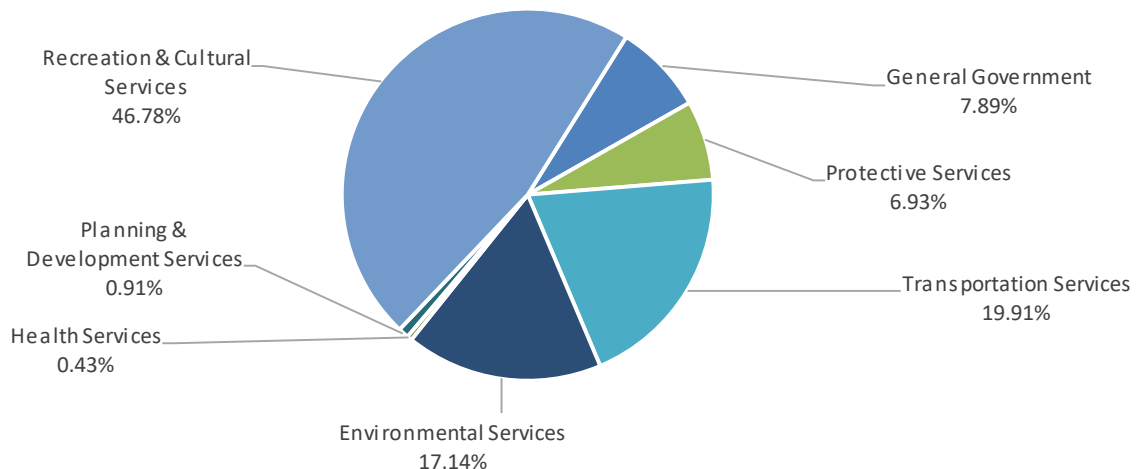
Residential	44.56%
Utilities	0.61%
Major Industry	0.00%
Light Industry	26.00%
Business / Other	28.75%
Managed Forest	0.00%
Recreation / Non-Profit	0.00%
Farm	0.08%



Dwellings



Where Do Your Tax Dollars Go?



Sechelt Indian Govt. District - Tax Rates and User Fees

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Bylaw Enforcement	\$ 2.31
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Animal Control	\$ 0.69
Transportation Services	
Transit	\$ 21.57
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Building Inspection	\$ 0.07
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 95.26
Museum Service	\$ 0.95
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

¹ Rate is applicable on assessed improvements only

2020 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	\$ -	\$ 112.34

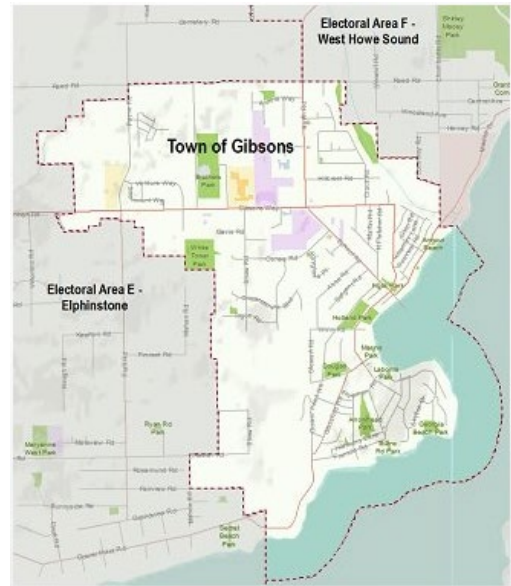
Collection of Taxes and Fees

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)

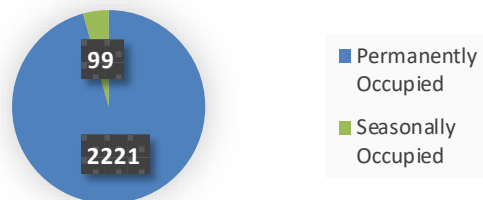
Area: 4.29 sq. km.

Average Age: 50.1

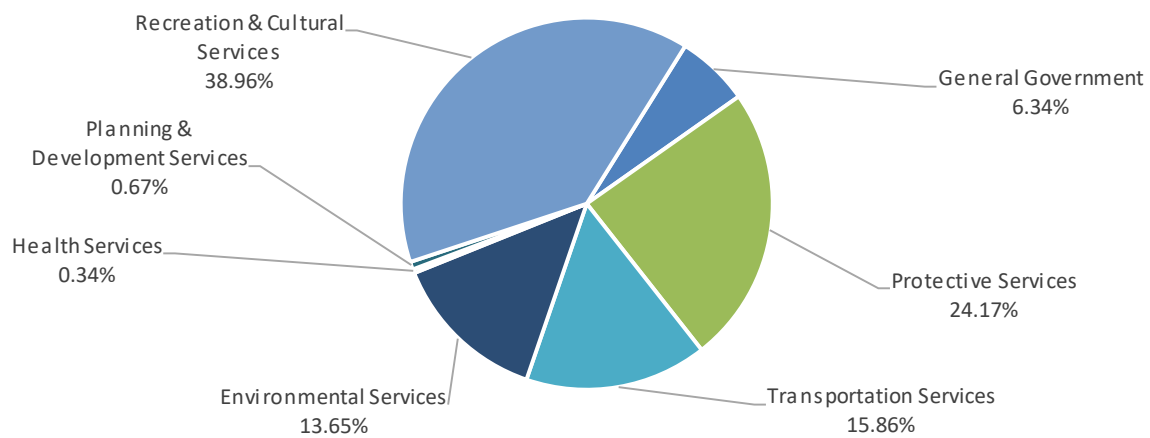
Tax Base:

Residential	73.31%
Utilities	1.03%
Major Industry	0.00%
Light Industry	0.57%
Business / Other	24.85%
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

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Community Schools	\$ 0.07
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
Gibsons & District Fire Protection	\$ 28.36
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Transportation Services	
Transit	\$ 21.57
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 95.26
Joint Use - School Facilities	\$ 0.35
Gibsons Library	\$ 13.61
Museum Service	\$ 0.95
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

¹ Rate is applicable on assessed improvements only

2020 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	\$ -	\$ 112.34

Collection of Taxes and Fees

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

District of Sechelt

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

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



Population: 10,216 (2016 Census)

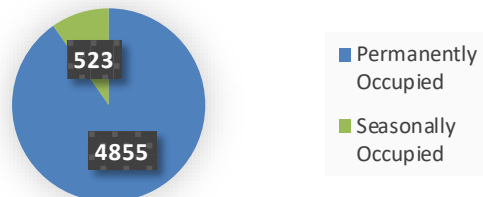
Area: 39.02 sq. km.

Average Age: 51.1

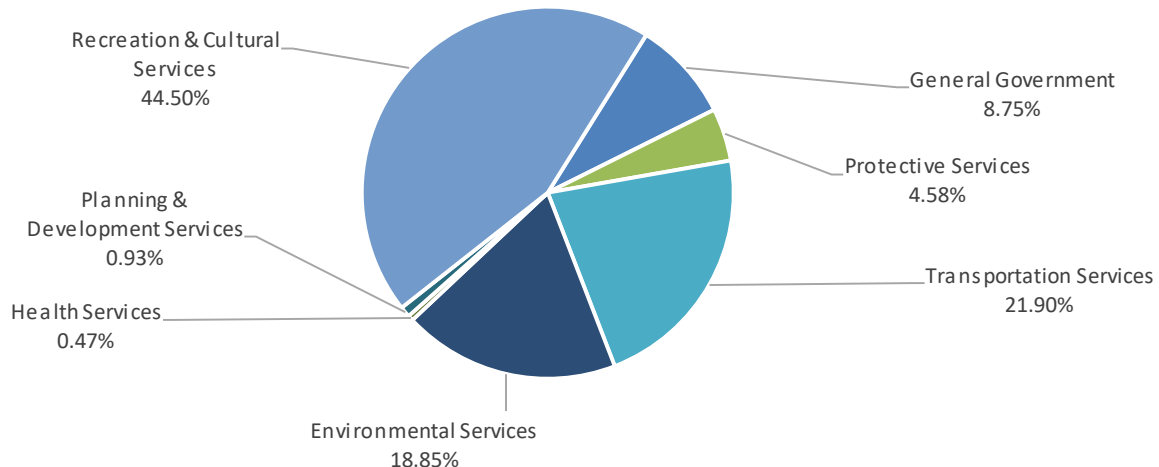
Tax Base:

Residential	84.74%
Utilities	0.89%
Major Industry	0.00%
Light Industry	0.68%
Business / Other	13.37%
Managed Forest	0.15%
Recreation / Non-Profit	0.17%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2020 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 8.38
Grant in Aid - Community Schools	\$ 0.07
Regional Sustainability	\$ 0.14
Feasibility Studies - Regional	\$ 0.03
Protective Services	
911 Emergency Telephone	\$ 2.82
SCEP	\$ 1.70
Transportation Services	
Transit	\$ 21.57
Environmental Services	
Solid Waste	\$ 18.57
Health Services	
Cemetery	\$ 0.47
Planning & Development Services	
Regional Planning	\$ 1.08
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 95.26
Joint Use - School Facilities	\$ 0.35
Museum Service	\$ 0.95
Recreation Programs	\$ 1.18
Dakota Ridge	\$ 1.40

¹ Rate is applicable on assessed improvements only

2020 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water services.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 112.34
Regional Water Service	\$ 410.85	\$ 276.94
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. DEPARTMENTAL OBJECTIVES

Office of the Chief Administrative Officer

The Chief Administrative Officer (CAO) oversees all Sunshine Coast Regional District (SCRD) departments, and the regional district's corporate priorities. The CAO is also responsible for Protective Services which includes the Gibsons and District Fire Department, the Roberts Creek Volunteer Fire Department, the Halfmoon Bay Volunteer Fire Department, the Egmont Volunteer Fire Department, Emergency Telephone-911, Sunshine Coast Emergency Planning, and bylaw enforcement.

2019 Accomplishments

Created a new position of Manager of Protective Services.

Conducted a review of the Sunshine Coast Emergency Program to ensure compliance with provincial regulations.

Received grants from Union of BC Municipalities for funding fire department training and equipment and a Community Wildfire Protection Plan.

Participated in a forum with Squamish Nation to build government-to-government relationships and renew protocol agreements.

Organized Lunch and Learn series for the Board of Directors on topics including rural land use planning, asset management, and water projects.

Hosted a volunteer appreciation lunch for the Emergency Support Services team.

Approved the 2019-2023 Strategic Plan at the Board meeting held on October 10, 2019.

Appointed Dean McKinley as new Chief Administrative Officer in November, 2019.

Worked with other local governments on a Plastics Action Plan.

Looking Forward in 2020

Install new telecommunications towers at Chapman Creek and Roberts Creek and new communications equipment at existing towers.

Enhance corporate and community knowledge and awareness of First Nations history and culture.

Develop process improvements to support First Nations relations, reconciliation and ongoing collaboration through the Joint Watershed Management Agreement, Heritage Protocol Agreement, education and knowledge sharing.

Increase opportunities for intergovernmental collaboration and develop a framework for local governments to identify joint initiatives and information sharing.

Complete the Community Wildfire Protection Plan.

Develop or update protocol agreements with First Nations governments.

Create an independent task force to evaluate Directors' Remuneration structure and develop policy for a regular remuneration review process.

Pursue regional planning framework for local governments and First Nations to address regional growth with consideration to economic, social, and environmental values and impacts.

Administration and Legislative Services

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

2019 Accomplishments

Implemented video live-streaming for all SCRD Board and Standing Committee meetings.

Completed Phase I of the SCRD website redesign project.

Developed communications plans for various regional water supply expansion projects.

Implemented a major upgrade to the Electronic Document and Records Management System software.

Completed microfiche scanning project for Building Permit files.

Composed bylaws, minutes and legal notices.

Provided education and support services regarding current local government legislation.

Looking Forward in 2020

Complete redesign of the SCRD public website.

Conduct a Board Policy Review.

Develop Privacy Management program.

Develop Records and Information Management Procedures manual.

Develop electronic scanning policies and procedures to comply with documentary evidence standards.

Develop Information Governance Policy.

Procure and implement an online community engagement platform.

Review and update the SCRD public participation toolkit.

Provide training and ensure adequate resources for the planning and delivery of public engagement activities.

340 INACTIVE RECORD CENTRE RETRIEVALS

1,990 FACEBOOK FOLLOWERS

26 FREEDOM OF INFORMATION REQUESTS

707 RECORDS MANAGEMENT REQUESTS

693 NEWSLETTER SUBSCRIBERS

Corporate Services

The Corporate Services Department is responsible for Purchasing and Risk Management, Information Technology and Geographical Information Systems, Asset Management, Financial Services, Civic Addressing, Sunshine Coast Regional Hospital District Administration, Rural Grant-in-Aid, Member Municipal Debt, Pender Harbour Health Clinic, Economic Development, Library Services, and Museums.

2019 Accomplishments

Received Canadian Award for Financial Reporting.

Completed Corporate Space Planning project report.

Submitted 2019-2023 Financial Plan and received the GFOA Distinguished Budget Presentation Award.

Implemented new card payment processes in recreation facilities in to reduce fees and improve security.

Completed asset management plans for all waste water facilities detailing operational and capital requirements.

Developed several new web mapping applications.

Completed 20 year capital planning update for recreation services.

Adoption of new Procurement Policy to include social procurement and climate reduction strategies.

Looking Forward in 2020

Work with Finance and Asset Management on process for capturing asset disposal items.

Continue to identify social procurement initiatives.

Develop a multi-year annual risk review plan.

Design and create smaller, project-specific web applications (e.g. Emergency Services, Garbage Pickup, Parks and Trails and Cemetery).

Review Recreation Capital Plan.

Initiate Asset Management Plans for Transit, Parks and Protective Services.

Develop Comprehensive Regional Water System Asset Management Plan.

Implement North and South Pender Water Systems Asset Management Plan(s).

Begin implementation of new Public Sector Accounting Standard for Asset Retirement Obligation.

467 MAPPING PUBLIC ENQUIRIES
439 ADDRESSES ASSIGNED
48 BIDS TENDERED AND AWARDED
14,031 ACTIVE MYSCRD USERS
609 PURCHASE ORDERS ISSUED

Human Resources

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

2019 Accomplishments

Provided Emergency Operations Centre Training for Elected Officials.

Participated in syiyiya Reconciliation Kairos Blanket Exercise.

Coordinated the support for Pink Shirt Day and distribution of shirts.

Organized the annual North American Occupational Committee Safety and Health Week event at various facilities.

Presented Long Service Awards to over 30 employees.

Launched new features in Business World for onboarding, offboarding, electronic job postings, and updates to personal information.

Established a Collective Agreement Negotiating Committee.

Collaborated with Joint Health and Safety Committees to review Lone Worker Procedures.

Received Honorable Mention Award for Regional Governments from the North American Occupational Safety and Health Week.

Looking Forward in 2020

Provide support to Joint Health and Safety Committees, ensuring that the safety program is effectively managed and maintain and prepare for a Certificate of Recognition audit.

Enhance corporate and community knowledge and awareness of First Nations history and culture.

Develop employee and volunteer engagement program.

Arrange for staff training for the planning and delivery of public engagement activities.

86 JOB POSTINGS

998 JOB APPLICANTS

248 TRAINING AND DEVELOPMENT ATTENDEES

Infrastructure Services

The Infrastructure Services Department is responsible for public transit, fleet services, regional solid waste, North and South Pender Harbour water services, regional water, and wastewater services.

2019 Accomplishments

Engineering studies underway for upgrades to Langdale and Chaster wells.

Identified a potential raw water reservoir site.

Hosted “water dialogues” public engagement events.

Implemented a Drought Management Approach Survey.

Completed construction and commissioning of Square Bay wastewater treatment plant.

Implemented new wood waste disposal and processing program.

Replaced sections of watermain in North and South Pender, Sechelt and Elphinstone.

Re-established the Solid Waste Management Plan Monitoring

Advisory Committee. Introduced Kids Ride the Bus program.

Developed a detailed design and cost estimate for the Church Road Well Field.

Looking Forward in 2020

Expand water conservation programs.

Update corporate emissions inventory.

Initiate a study on options for where to take solid waste once Sechelt Landfill is full.

Undertake a Sechelt Landfill Biocover Feasibility study.

Launch a curbside food waste pick up program.

Develop a Corporate Fleet Management Plan.

Continue with groundwater investigation to drill and test wells at five new sites.

Begin construction of Church Road well field.

Explore options to increase water supply for Eastbourne community (Keats Island).

Undertake major renovations to the Langdale and Cove Cay pump stations.

508 DAILY WATER USAGE PER CAPITA (LITRES)
1,278 RECYCLABLES COLLECTED AT DEPOTS (TONNES)
426 WASTE LANDFILLED PER PERSON (KILOGRAMS)
6,730 kg WASTE CLEANED UP AT ILLEGAL DUMPSITES
553,154 TRANSIT RIDERSHIP

Planning and Community Development Services

The Planning and Community Development Services Department is responsible for planning and development, building, ports and docks, facility services and parks, recreation and community partnerships, and the Pender Harbour Aquatic and Fitness Centre.

2019 Accomplishments

Coordination and partnership work on Childcare Action Plan and Housing Needs Assessment.

Implemented public engagement program for Zoning Bylaw 310 review.

Completed hazardous materials and fall protection audit project in all recreation facilities.

Received Canada Cultural Spaces Fund for the renovation of the Granthams Landing Community Hall.

Installed new dual-language park entrance signs that include the shíshálh language name.

Replaced dock at Vaucroft, North Thomanby Island.

Conducted community consultation for the Welcome Woods/Connor Park future management plan.

Received donation for a volunteer kiosk from the Tetrahedron Outdoor Club to be used at Dakota Ridge.

Looking Forward in 2020

Update Seaview Cemetery management plan.

Explore opportunities for renewal of Zoning Bylaw 337 as an extension of the currently underway renewal of Zoning Bylaw 310.

Review SRCD's Building Bylaw No. 687.

Strengthen aquatics through coordinated leadership, new training opportunities and new systems.

Develop an asset management plan and associated capital plan for Pender Harbour Aquatic and Fitness Centre.

Develop a detailed plan and capital funding plan to support phased construction of the Suncoaster Trail Phase 2.

Continue support of Ports Monitors committee in an effort to ensure timely, reliable ports service to the community.

Review community recreation service levels in all areas, adjusting programming to meet approved service levels/balanced with community needs.

8,000 + DAKOTA RIDGE VISITORS
333,878 RECREATION FACILITY VISITS
291 CONSTRUCTION PERMITS ISSUED
96 DEVELOPMENT APPLICATIONS RECEIVED
545,631 RECREATION PROGRAM REGISTRATIONS

D. FINANCIAL PLAN OVERVIEW

Parcel Taxes and User Rates

Amendments to the 2020 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 been approved through the various bylaws. Parcel Taxes for Pender Harbour Pool have decreased by 33.1% over 2019 due to a rate reset on the associated long-term borrowing which reduced the interest rate from 4.90% to 2.25%. The

Community Recreation parcel tax rate has also decreased slightly over 2019 as a result of updated parcel allocations. 2020 user rates and parcel taxes are as follows:

Type	Actual % Increase	2019 Rate	2020 Proposed Rate	Overall Difference
Regional Water	5.3% P/T 43.0% U/R	\$263.00 P/T \$287.31 U/R	\$276.94 P/T \$430.97 U/R	\$137.48 (25.0%)
North Pender	0.0% P/T 50.0% U/R	\$326.63 P/T \$277.74 U/R	\$326.63 P/T \$416.61 U/R	\$138.87 (23.0%)
South Pender	5.0% P/T 27.5% U/R	\$330.87 P/T \$415.01 U/R	\$347.41 P/T \$529.14 U/R	\$130.67 (17.5%)
Community Recreation	-0.3%	\$112.67 P/T	\$112.34 P/T	-\$0.33
PH Recreation	-33.1%	\$25.50 P/T	\$17.06 P/T	-\$8.44
Refuse Collection (Single Family Dwelling)	14.0%	\$154.25	\$175.85	\$21.60
Waste Water Rates		Various	Various	Various%

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

Capital Expenditure Listing

Service	Description	Budget
2020 Budget Approvals		
General Government		
Legislative Services	Board Room Audio-Visual Equipment Improvements	\$ 10,000
Information Technology	Field Road Space Planning - IT Hardware	37,934
Protective Services		
Gibsons & District Fire Protection	Replacement of Engine #1 (Unit 371)	350,000
Gibsons & District Fire Protection	Automatic Garage Door Openers (Halls 1 and 2)	30,000
Roberts Creek Fire Protection	Engine #1 Replacement	350,000
Halfmoon Bay Fire Protection	Facility Upgrades - Training Yard Fencing	35,000
Halfmoon Bay Fire Protection	Tanker (Tender) Replacement	500,000
Halfmoon Bay Fire Protection	Gear Washing Machine	20,000
Emergency Telephone - 911	Communication Towers & Equipment Upgrades	584,900
Transportation Services		
Fleet Maintenance Facility	Replacement of Mason Road Gate	30,000
Fleet Maintenance Facility	Loaner Vehicle	10,000
Building Maintenance Services	Building Maintenance Vehicle	25,000
Environmental Services		
Refuse Collection	Curbside Food Waste Containers	193,670
Infrastructure Services		
North Pender Harbour Water Service	Emergency Generator	125,000
South Pender Harbour Water Service	South Pender Harbour Water Treatment Plant Upgrades	50,000
Regional Water Services	Cemetery Reservoir Fencing and Road Access	25,000
Regional Water Services	Chapman Water Treatment Plant Hot Water Upgrade	25,000
Regional Water Services	Chapman Water Treatment UV Upgrade	250,000
Regional Water Services	Chapman Water Treatment Plant Instrumentation	50,000
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	250,000
Regional Water Services	Emergency Water Storage Tanks	10,000
Regional Water Services	Exposed Water Main Rehabilitation	87,500
Regional Water Services	Groundwater Investigation Phase 4 – Church Road	8,270,000
Regional Water Services	Langdale Pump Station - Phase 2	175,000
Regional Water Services	Reed Road and Elphinstone Watermain Replacement	750,000
Regional Water Services	Regional Pressure Reducing Valve Replacements	125,000
Regional Water Services	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	7,000,000
Regional Water Services	Equipment & Vehicle Purchases	354,500
Square Bay Waste Water Plant	Square Bay Collection System Upgrades	25,000
Planning & Development Services		
Building Inspection	Building Division Unit #440 Vehicle Replacement	50,000
Recreation and Cultural Services		
Community Recreation Facilities	Capital Renewal Plan	520,900
Community Recreation Facilities	Non-Critical Capital Asset Renewal	166,500
Pender Harbour Aquatic & Fitness Centre	Replacement of Main Pool Circulation Pump & Filters	30,420
Pender Harbour Aquatic & Fitness Centre	Circulation Pump for Hot Tub and Main Pool Systems	17,450
Community Parks	Parks Building (Partial Replacement / Upgrade)	300,000
Community Parks	Sports Field Equipment – Deep Aerator	60,000
Community Parks	Capital Asset Renewal	55,000
Dakota Ridge	One-Time Minor Capital – Upgrades and Renewal	33,500
Dakota Ridge	Pisten Bully Track Replacement	25,000
Total 2020 Budget Approvals		\$ 21,007,274
Base Budget Capital Funding		
General Government		
Information Technology	Hardware/Software	250,000
Infrastructure Services		
North Pender Harbour Water Service	Distribution System Upgrades	21,000
South Pender Harbour Water Service	Distribution System Upgrades	25,000
Regional Water Services	Water Main Replacements	1,258,940
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	10,000
Total Base Budget Capital Funding		\$ 1,821,599
Carried Forward from Prior Year		
General Government		25,000
Protective Services		240,964
Transportation Services		572,006
Infrastructure Services		1,744,935
Recreation and Cultural Services		1,085,626
Total Carried Forward from prior Year		\$ 3,668,531
Total Budgeted Capital Expenditures in 2020		\$ 26,497,404

Impact of Capital Expenditures on Operating Budget

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

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

The majority of the capital projects approved in 2020 are for the replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget.

Two large scale water infrastructure projects which account for over 75% of new 2020 capital expenditure approvals will have a material impact on the Regional Water Service operating budget. Where known, these values have been incorporated into the 2020-2024 Financial Plan. Details on these projects are as follows:

Groundwater Investigation Phase 4 – Church Road

The final phase of this project involves the detailed design and construction of new groundwater supply infrastructure. The total budget for this phase of the project is \$8,270,000 with \$8,000,000 of this amount funded from borrowing over a 30 year term. The financial plan includes estimated annual debt servicing costs \$475,000 beginning in 2022 of which \$270,000 is attributable to interest charges.

Detailed estimates for operating expenses related to staffing, operations and maintenance of the new infrastructure have yet to be completed and incorporated into the financial plan.

Universal Water Meter Installations – Phase 3

The final phase of this project involves the installation of approximately 5,500 water meters. The total budget for this phase of the project is \$7,000,000 funded from borrowing over a 20 year term. The financial plan includes estimated annual debt servicing costs of \$484,030 beginning in 2022 of which \$210,000 is attributable to interest charges.

In addition, in order to support an ongoing metering program including billing and leak detection, a new full time data technician staff position at an annual cost of approximately \$77,000 was approved for inclusion in the financial plan.

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

Tax by Area and Service

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2020 Taxation	2019 Taxation	\$ Change 19 to 20	% Change 19 to 20
General Government												
110 General Government	181,248	164,589	122,810	94,963	162,934	26,323	340,042	159,543	\$ 1,252,452	\$ 1,295,515	\$ (43,063)	-3.3%
121 Grant in Aid - Area A	39,694	-	-	-	-	-	-	-	39,694	35,012	4,682	13.4%
122 Grant in Aid - Area B	-	30,329	-	-	-	-	-	-	30,329	18,773	11,556	61.6%
123 Grant in Aid - Areas E & F	-	-	-	1,874	3,215	-	-	-	5,089	4,744	345	7.3%
125 Grant in Aid - Community Schools	1,595	1,448	1,081	836	1,434	-	2,992	1,404	10,790	11,176	(386)	-3.5%
126 Grant in Aid - Greater Gibsons	-	-	-	4,217	7,236	-	-	-	11,453	8,981	2,472	27.5%
127 Grant in Aid - Area D	-	-	37,027	-	-	-	-	-	37,027	34,917	2,110	6.0%
128 Grant in Aid - Area E	-	-	-	25,607	-	-	-	-	25,607	12,230	13,377	109.4%
129 Grant in Aid - Area F	-	-	-	-	25,570	-	-	-	25,570	25,086	484	1.9%
130 UBCM/Elections	5,760	5,231	3,903	3,018	5,178	-	-	-	23,089	87,242	(64,153)	-73.5%
136 Regional Sustainability	3,006	2,730	2,037	1,575	2,702	437	5,639	2,646	20,771	13,624	7,147	52.5%
150 Feasibility - Regional	644	585	436	337	579	93	1,208	567	4,448	-	4,448	N/A
Protective Services												
200 Bylaw Enforcement	49,885	45,300	33,801	26,137	44,844	7,245	-	-	207,211	203,284	3,927	1.9%
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	150	(150)	N/A
206 Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	149	(149)	N/A
210 Gibsons & District Fire Protection	-	-	-	321,227	215,390	-	-	539,867	1,076,484	999,275	77,209	7.7%
212 Roberts Creek Fire Protection	-	-	509,053	-	-	-	-	-	509,053	458,700	50,353	11.0%
216 Halfmoon Bay Fire Protection	-	487,974	-	-	-	-	-	-	487,974	425,139	62,835	14.8%
218 Egmont & District Fire Protection	125,833	-	-	-	-	-	-	-	125,833	109,794	16,039	14.6%
220 911 Emergency Telephone	60,891	55,295	41,259	31,904	54,739	8,843	114,239	53,600	420,770	403,017	17,753	4.4%
222 SCEP	36,767	33,388	24,913	19,264	33,052	5,340	68,980	32,365	254,069	206,076	47,993	23.3%
290 Animal Control	-	13,592	10,142	7,842	9,499	2,174	-	-	43,249	37,901	5,348	14.1%
291 Keats Island Dog Control	-	-	-	-	197	-	-	-	197	235	(38)	-16.2%
Transportation Services												
310 Transit	-	423,708	316,154	244,468	419,448	67,763	875,382	410,718	2,757,641	2,721,812	35,829	1.3%
320 Regional Street Lighting	9,553	8,675	6,473	5,005	8,588	-	-	-	38,293	36,908	1,385	3.8%
322 Langdale Street Lighting	-	-	-	-	2,490	-	-	-	2,490	2,472	18	0.7%
324 Granthams Street Lighting	-	-	-	-	2,490	-	-	-	2,490	2,469	21	0.9%
326 Veterans Street Lighting	-	-	-	498	-	-	-	-	498	495	3	0.6%
328 Spruce Street Lighting	-	-	249	-	-	-	-	-	249	246	3	1.2%
330 Woodcreek Street Lighting	-	-	-	2,563	-	-	-	-	2,563	1,953	610	31.2%
332 Fircrest Street Lighting	-	-	-	499	-	-	-	-	499	494	5	1.0%
334 Hydaway Street Lighting	-	249	-	-	-	-	-	-	249	246	3	1.2%
336 Sunnyside Street Lighting	-	-	-	996	-	-	-	-	996	989	7	0.7%
340 Burns Road Street Lighting	-	-	-	-	268	-	-	-	268	227	41	18.1%
342 Stewart Road Street Lighting	-	-	-	-	498	-	-	-	498	494	4	0.8%
345 Ports	-	164,541	133,200	94,023	391,764	-	-	-	783,528	565,544	217,984	38.5%
346 Langdale Dock	-	-	-	-	33,301	-	-	-	33,301	33,417	(116)	-0.3%
Environmental Services												
350 Solid Waste	401,664	364,748	272,160	210,449	361,080	58,334	753,569	353,565	2,775,569	2,036,407	739,162	36.3%
Health Services												
400 Cemetery	10,107	9,178	6,848	5,295	9,086	1,468	18,962	8,897	69,841	110,053	(40,212)	-36.5%
410 Pender Harbour Health Clinic	148,842	-	-	-	-	-	-	-	148,842	146,400	2,442	1.7%
Planning & Development Services												
500 Regional Planning	23,372	21,223	15,836	12,245	21,010	3,394	43,848	20,573	161,501	132,009	29,492	22.3%
504 Rural Planning	228,641	193,131	154,922	119,795	145,066	-	-	-	841,555	901,378	(59,823)	-6.6%
510 Civic Addressing	(3,618)	(3,285)	(2,451)	(1,896)	(3,252)	(525)	(6,788)	(3,185)	(25,000)	-	(25,000)	0.0%
515 Heritage Conservation	(286)	(260)	(194)	(150)	(257)	-	-	-	(1,148)	871	(2,019)	-231.8%
520 Building Inspection	1,549	1,407	1,050	812	1,393	225	-	-	6,435	189,608	(183,173)	-96.6%
531 Economic Development - A	65,078	-	-	-	-	-	-	-	65,078	65,032	46	0.1%
532 Economic Development - B	-	47,045	-	-	-	-	-	-	47,045	41,557	5,488	13.2%
533 Economic Development - D	-	-	37,229	-	-	-	-	-	37,229	37,110	119	0.3%
534 Economic Development - E	-	-	-	27,720	-	-	-	-	27,720	27,801	(81)	-0.3%
535 Economic Development - F	-	-	-	-	46,216	-	-	-	46,216	46,473	(257)	-0.6%
540 Hillside	-	-	-	-	-	-	-	-	-	26,903	(26,903)	-100.0%
Recreation & Cultural Services												
615 Community Recreation Facilities	-	838,777	483,430	431,270	675,295	148,138	1,621,233	676,031	4,874,173	4,799,019	75,154	1.6%
625 PH Pool	468,786	-	-	-	-	-	-	-	468,786	495,835	(27,049)	-5.5%
630 Joint Use - School Facilities	7,540	6,847	5,109	3,951	6,778	-	14,147	6,637	51,010	11,035	39,975	362.3%
640 Gibsons Library	-	-	-	154,212	264,590	-	-	259,083	677,885	700,930	(23,045)	-3.3%
643 Egmont/Pender Harbour Library	53,341	-	-	-	-	-	-	-	53,341	44,808	8,533	19.0%
645 Halfmoon Bay Library Service	-	150,433	-	-	-	-	-	-	150,433	173,244	(22,811)	-13.2%
646 Roberts Creek Library Service	-	-	182,787	-	-	-	-	-	182,787	161,084	21,703	13.5%
648 Museum Service	20,489	18,606	13,883	10,735	18,419	2,976	38,440	18,035	141,582	137,682	3,900	2.8%
650 Community Parks	429,268	389,814	290,863	224,912	385,895	-	-	-	1,720,751	1,746,696	(25,945)	-1.5%
665 Bike & Walking Paths	-	7,625	4,207	3,752	5,872	-	-	-	21,456	45,433	(23,977)	-52.8%
667 Area A Bike & Walking Paths	11,592	-	-	-	-	-	-	-	11,592	11,344	248	2.2%
670 Recreation Programs	25,604	23,251	17,349	13,415	16,248	3,718	48,036	22,538	170,160	154,719	15,441	10.0%
680 Dakota Ridge	30,256	27,475	20,501	15,852	27,199	4,394	56,764	26,633	209,075	216,381	(7,306)	-3.4%
Total	\$ 2,437,101	\$ 3,533,647	\$ 2,746,064	\$ 2,119,221	\$ 3,406,054	\$ 340,339	\$ 3,996,693	\$ 2,589,518	\$ 21,168,636	\$ 20,218,598	\$ 950,038	4.70%
Percentage of Total Taxation	11.5%	16.7%	13.0%	10.0%	16.1%	1.6%	18.9%	12.2%				

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2019 Taxation by area	2,362,822	3,455,594	2,608,611	2,034,318	3,210,938	312,567	3,829,352	2,404,396	\$ 20,218,598
\$ Change	74,279	78,054	137,453	84,903	195,116	27,772	167,341	185,121	\$ 950,038
% Change	3.14%	2.26%	5.27%	4.17%	6.08%	8.89%	4.37%	7.70%	4.70%

*Calculations are based on the 2020 completed assessment roll

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SIGD	DoS	ToG
Average Residential % Chg*	2.45%	1.14%	3.74%	2.48%	3.48%	2.14%	0.77%	3.86%

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

**excludes Egmont & District Fire Protection

***mainland only for B & F

Area B Islands Taxation Summary

Function	Area B Taxation	Islands portion	Mainland Portion	2020 Residential Rate Per \$100,000 of AV	Mainland Portion Excluding Utilities	Utilities
110 General Government	164,589	11,491	153,099	8.38	119,350	33,749
122 Grant in Aid - B	30,329	2,117	28,212	1.54	21,993	6,219
125 Grant in Aid - Community Schools	1,448	101	1,347	0.07	1,050	297
130 UBCM/AVICC & Elections	5,231	365	4,865	0.27	3,793	1,073
136 Regional Sustainability	2,730	191	2,539	0.14	1,979	560
200 Bylaw Enforcement	45,300	3,163	42,137	2.31	32,849	9,289
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	487,974	-	487,974	35.36	380,406	107,568
220 Emergency Telephone - 911	55,295	3,860	51,435	2.82	40,096	11,338
222 Sunshine Coast Emergency Planning	33,388	2,331	31,057	1.70	24,211	6,846
290 Animal Control	13,592	949	12,643	0.69	9,856	2,787
310 Public Transit	423,708	29,580	394,128	21.57	307,247	86,881
320 Regional Street Lighting	8,675	606	8,069	0.44	6,290	1,779
334 Hydaway St Lighting	249	-	249	1.16	194	55
345 Ports	164,541	11,487	153,054	8.38	119,315	33,739
350 Regional Solid Waste	364,748	25,464	339,283	18.57	264,492	74,791
400 Cemetery	9,178	641	8,537	0.47	6,655	1,882
500 Regional Planning	21,223	1,482	19,742	1.08	15,390	4,352
504 Rural Planning	193,131	-	193,131	10.57	150,558	42,573
510 Civic Addressing	(3,285)	(229)	(3,056)	(0.17)	(2,382)	(674)
515 Heritage	(260)	(18)	(242)	(0.01)	(189)	(53)
520 Building Inspection	1,407	98	1,309	0.07	1,020	288
532 Economic Development - Area B	47,045	3,284	43,761	2.40	34,114	9,646
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	838,777	-	838,777	95.26	653,879	184,898
630 Joint Use School Facilities	6,847	478	6,369	0.35	4,965	1,404
645 Halfmoon Bay Library Service	150,433	-	150,433	8.23	117,272	33,161
648 Museum Funding	18,606	1,299	17,307	0.95	13,492	3,815
650 Community Parks	389,814	27,214	362,600	19.85	282,669	79,931
665 Bicycle & Walking Paths	7,625	200	7,425	0.83	5,788	1,637
670 Recreation Programs - Regional	23,251	1,623	21,628	1.18	16,860	4,768
680 Dakota Ridge Recreation Area	27,475	1,918	25,557	1.40	19,923	5,634
	3,533,063	129,695	3,403,368		2,653,137	750,231
		3.7%	96.3%			
2019 Taxation		115,297	3,340,296		2,642,090	698,206
\$ Change		14,398	63,072		11,047	52,025
% Change		12.49%	1.89%		0.42%	7.45%
Average Residential % Change		11.74%				

***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	2020 Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	162,934	47,938	114,997	8.38	89,407	25,590
123 Grant in Aid - E&F	3,215	946	2,269	0.17	1,764	505
125 Grant in Aid - Community Schools	1,434	422	1,012	0.07	787	225
126 Greater Gibson Community Participation	7,236	2,129	5,107	0.37	3,970	1,136
129 Grant in Aid - Area F	25,570	7,523	18,047	1.32	14,031	4,016
130 UBCM/AVICC & Elections	5,178	1,523	3,654	0.27	2,841	813
136 Regional Sustainability	2,702	795	1,907	0.14	1,483	424
200 Bylaw Enforcement	44,844	13,194	31,650	2.31	24,607	7,043
210 Gibsons & District Fire Protection	215,390	-	215,390	31.63	215,390	-
220 Emergency Telephone - 911	54,739	16,105	38,634	2.82	30,037	8,597
222 Sunshine Coast Emergency Planning	33,052	9,725	23,328	1.70	18,137	5,191
290 Animal Control	9,499	-	9,499	0.69	7,385	2,114
291 Keats Island Dog Control	197	197	-	0.13	-	-
310 Public Transit	419,448	123,408	296,040	21.57	230,163	65,877
320 Regional Street Lighting	8,588	2,527	6,061	0.44	4,712	1,349
322 Langdale St Lighting	2,490	-	2,490	3.00	2,490	-
324 Granthams St Lighting	2,490	-	2,490	1.93	2,490	-
340 Burns Rd St Lighting	268	-	268	3.39	268	-
342 Steward Rd St Lighting	498	-	498	34.39	498	-
345 Ports	391,764	115,263	276,501	20.15	214,972	61,529
346 Langdale Dock	33,301	33,301	-	5.81	-	-
350 Regional Solid Waste	361,080	106,235	254,845	18.57	198,135	56,710
400 Cemetery	9,086	2,673	6,413	0.47	4,986	1,427
500 Regional Planning	21,010	6,181	14,829	1.08	11,529	3,300
504 Rural Planning	145,066	-	145,066	10.57	112,785	32,281
510 Civic Addressing	(3,252)	(957)	(2,295)	(0.17)	(1,785)	(511)
515 Heritage	(257)	(76)	(182)	(0.01)	(141)	(40)
520 Building Inspection	1,393	410	983	0.07	764	219
535 Economic Development - Area F	46,216	13,597	32,619	2.38	25,360	7,259
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	675,295	-	675,295	95.26	421,936	253,359
630 Joint Use School Facilities	6,778	1,994	4,784	0.35	3,720	1,065
640 Gibson & Area Library	264,590	77,847	186,744	13.61	145,188	41,556
648 Museum Funding	18,419	5,419	13,000	0.95	10,107	2,893
650 Community Parks	385,895	113,536	272,358	19.85	211,751	60,607
665 Bicycle & Walking Paths	5,872	-	5,872	0.83	3,669	2,203
670 Recreation Programs - Regional	16,248	-	16,248	-	12,633	3,616
680 Dakota Ridge Recreation Area	27,199	8,002	19,197	1.40	14,925	4,272
	3,405,475	709,858	2,695,617		2,040,993	654,624
		20.8%	79.2%			
2019 Taxation		\$ 640,148	\$ 2,570,790		\$ 1,943,310	\$ 627,480
\$ Change		69,710	124,827		97,683	27,144
% Change		10.89%	4.86%		5.03%	4.33%
Average Residential % Change - Keats		4.68%				
Average Residential % Change - Gambier		10.90%				

Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCR D services (excluding local street lighting and 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
2020 Average Residential Property Value	\$405,096	\$694,238	\$892,046	\$656,676	\$710,816	\$600,940	\$400,988	\$633,806
% Improvements	27.7%	36.2%	34.8%	40.1%	35.8%	41.0%	27.6%	33.8%
2019 Average Residential Property Value	\$399,036	\$746,685	\$913,822	\$671,361	\$725,166	\$639,266	\$410,632	\$650,060
Increase / (Decrease) in Property Value	\$6,060	-\$52,447	-\$21,776	-\$14,685	-\$14,350	-\$38,326	-\$9,644	-\$16,254
% Change	1.52%	-7.02%	-2.38%	-2.19%	-1.98%	-6.00%	-2.35%	-2.50%

2020 Taxation & User Fees

General	\$ 342.93	\$ 786.39	\$ 1,064.70	\$ 787.19	\$ 929.14	\$ 351.80	\$ 245.36	\$ 457.30
Fire Protection	-	245.50	321.82	186.21	201.57	-	-	179.73
Rec. Facilities & Bike Paths**	109.76	241.61	342.88	252.41	273.22	228.99	152.80	241.52
User Fees & Parcel Taxes	17.07	975.98	975.98	975.98	975.98	800.13	800.13	112.34
Total SCR D Taxation/User Fees	\$ 469.75	\$ 2,249.48	\$ 2,705.38	\$ 2,201.79	\$ 2,379.90	\$ 1,380.93	\$ 1,198.29	\$ 990.88

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 SCR D 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

Increase / (Decrease) in Taxation / Fees	\$ 2.40	\$ 173.08	\$ 221.15	\$ 188.38	\$ 206.02	\$ 141.61	\$ 145.48	\$ 32.31
% Change	0.51%	8.34%	8.90%	9.36%	9.48%	11.43%	13.82%	3.37%

**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
2020 Average Residential Property Value	\$398,775	\$595,870	\$598,154	\$913,211	\$406,598	\$633,806
2019 Average Residential Property Value	\$394,913	\$585,280	\$597,565	\$884,719	\$393,750	\$650,060
Increase / (Decrease) in Property Value	\$3,862	\$10,590	\$589	\$28,492	\$12,848	-\$16,254
% Change	0.98%	1.81%	0.10%	3.22%	3.26%	-2.50%

2020 Taxation & User Fees

General	\$ 337.58	\$ 504.42	\$ 506.36	\$ 862.73	\$ 504.48	\$ 787.22
Fire Protection	264.21	-	-	-	-	-
Rec. Facilities & Bike Paths**	108.04	161.44	162.06	1.33	-	-
User Fees & Parcel Taxes	704.86	760.31	893.62	-	-	687.79
Total SCR D Taxation/User Fees	\$ 1,414.68	\$ 1,426.18	\$ 1,562.04	\$ 864.06	\$ 504.48	\$ 1,475.01

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 SCR D Taxation/User Fees	\$ 1,245.79	\$ 1,277.95	\$ 1,433.07	\$ 773.25	\$ 454.90	\$ 1,302.35

Increase / (Decrease) in Taxation / Fees	\$ 168.89	\$ 148.23	\$ 128.97	\$ 90.81	\$ 49.58	\$ 172.65
% Change	13.56%	11.60%	9.00%	11.74%	10.90%	13.26%

**taxed on assessed improvements only

E. 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 meeting in October, Round One (R1) deliberations in December and Round Two (R2) in early February. This process also includes funding requests from community partners and stakeholders. The Financial Plan in the form of a bylaw must be adopted by March 31 of each year. The 2020-2024 Financial Plan Bylaw is scheduled to be presented at the February 27, 2020 regular Board meeting. Adoption is anticipated on March 12, 2020.

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. Financial Planning Process

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



2. Develop Corporate Plans

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

3. Develop Departmental Business/Service Plans

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

4. Align Corporate and Service Plans to Financial Plans

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

2020-2024 Financial Planning Process Schedule

Activity	2019				2020	
	September	October	November	December	January	February
Board Strategic Plan Adoption	12					
Pre-Budget Overview		24				
Round One						
Community Partners and Stakeholders (Museums, Libraries, Community Schools, etc.)				4		
SCRD: 2019 Carry-Forwards, 2020 Budget Proposals				5 and 6		
Public Consultation						
Public Meetings		X		X	X	X
Public and Municipal Presentations					20-24	
Round 2						
<ul style="list-style-type: none"> Budget Stakeholders SCRD-2020 Budget Proposals Final 2019 Carry-forwards 2019 Surplus/Deficit Report 						10 and 11
Adoption of Financial Plan						27

**Adoption subject to change, must be no later than March 31.*

F. KEY FINANCIAL POLICIES AND FUND STRUCTURES

Financial Sustainability

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

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

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. Each fund is a stand-alone business entity that engages in specific service activities and has its own revenues, expenditures, reserves and capital program. Each fund also has its own particular approach to budgeting and rate setting.

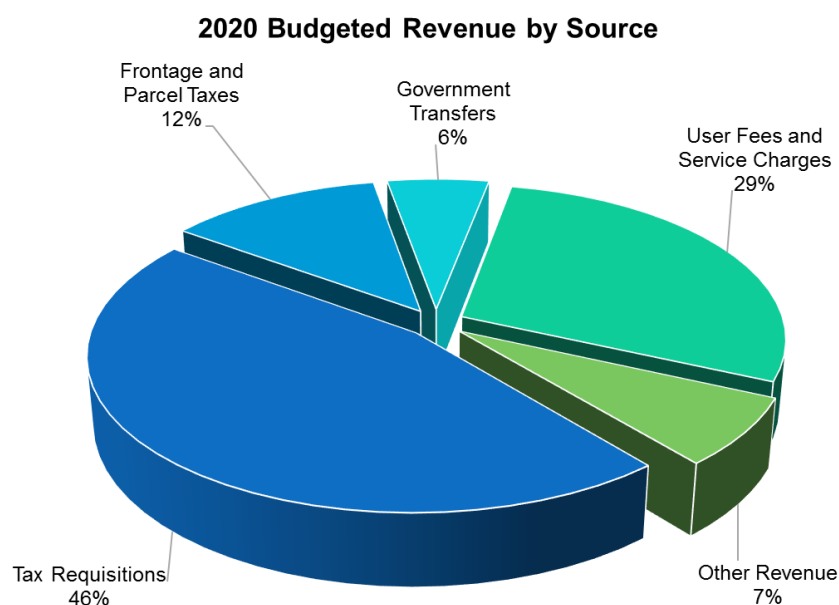
The SCRD has 100 distinct services, segmented into 9 different categories for financial reporting purposes as follows:

General fund

- 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 2020 budget includes budgeted revenues \$45.9 million of which 46%, or \$21.2 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 2020 include external recoveries, grants in lieu of taxes, investment income and revenues-collected from member municipalities for servicing of member municipality debt.

Assessments

The 2020 completed assessment roll was released by the BC Assessment Authority on January 1, 2020 and the 2020 revised assessment roll is scheduled for release 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 decreased by 2.27% for 2020 as detailed in table below:

Overall Change in Assessed Values		
	Assessed Value	% Change
2019 (Cycle 13)	13,560,883,338	
Increase due to NMC*	85,997,525	0.63%
Decrease due to Market	-394,184,262	-2.91%
2020 Total	13,252,696,601	-2.27%
*Non-market Change		

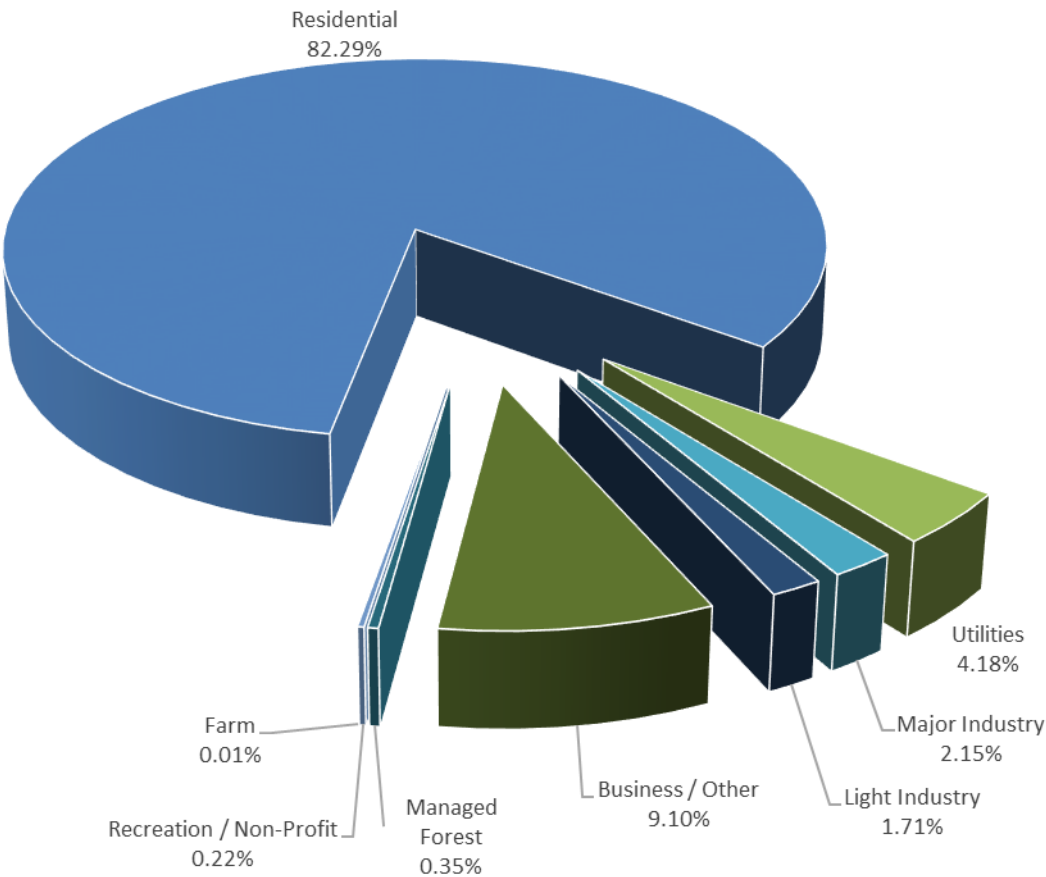
Non-market change (NMC) is generally related to growth and results in an overall increase to the tax base. When all other factors remain equal, an increase due to NMC will result in reduced taxation to existing property owners in all areas.

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 (or decreases by less) than the average, taxation for that property will increase. If the value increases by less than the average (or decreases by more), taxation will decrease.

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	2019	2020	2021	2022	2023	2024	Net Increase (Reduction) 2019 to 2020
Office of the CAO	2.00	2.00	2.00	2.00	2.00	2.00	-
Human Resource Services	3.60	4.25	4.60	4.60	4.60	4.60	0.65
Administration and Legislative Services							
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	2.80	3.30	3.80	3.80	3.80	3.80	0.50
Legislative Services	5.00	3.00	3.00	3.20	3.00	3.00	(2.00)
	8.80	7.30	7.80	8.00	7.80	7.80	(1.50)
Corporate Services							
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	8.20	8.20	8.20	8.20	8.20	8.20	-
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	1.80	2.00	2.00	2.00	2.00	2.00	0.20
Information Technology and GIS Services	8.80	8.80	8.80	8.80	8.80	8.80	-
	24.80	25.00	25.00	25.00	25.00	25.00	0.20
Infrastructure Services							
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	-	0.50	4.00	4.00	4.00	4.00	0.50
Utility Services	32.12	34.54	35.29	35.29	35.29	35.29	2.42
Transit and Fleet Services	33.41	34.94	35.61	35.61	35.61	35.61	1.53
Solid Waste Services	11.69	12.27	12.27	12.27	12.27	12.27	0.58
Sustainability Services	-	-	1.00	1.00	1.00	1.00	-
	79.22	84.25	90.17	90.17	90.17	90.17	5.03
Planning & Community Development Services							
Senior Management/Admin Asst.	1.90	2.40	2.90	2.90	2.90	2.90	0.50
Recreation and Community Partnerships	28.20	29.20	29.20	29.20	29.20	29.20	1.00
Pender Harbour Recreation	4.25	3.25	3.58	3.58	3.58	3.58	(1.00)
Facility Services and Parks	24.26	26.35	26.51	26.51	26.51	26.26	2.09
Planning and Development Services	8.00	6.00	7.00	7.00	7.00	7.00	(2.00)
Building Services	6.00	6.00	6.00	6.00	6.00	6.00	-
Ports Services	-	0.40	1.00	1.00	1.00	1.00	0.40
Protective Services	7.00	9.60	9.40	9.40	9.40	9.40	2.60
	79.61	83.20	85.59	85.59	85.59	85.34	3.59
Total Full Time Equivalent Positions	198.03	206.00	215.16	215.36	215.16	214.91	7.97

2.30 Full year impact of new FTEs approved in 2019
5.58 New Permanent FTE's Approved in 2020 (14.78 Pro-rated)
0.09 Temporary FTE's Approved for 2020

Net Change 7.97

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.

	2016	2017	2018	2019	2020
General Government	797,743	697,622	668,582	690,894	698,703
Finance (Includes Asset Management)	1,155,661	1,368,005	1,409,655	1,446,949	1,510,761
Field Rd	431,480	526,269	471,711	472,278	467,084
Human Resources	417,514	447,190	533,840	555,395	585,293
Information Technology	628,017	773,790	913,351	1,001,814	1,125,551
Corporate Sustainability	59,627	63,364	20,894	21,216	14,850
Property Information Mapping Services	323,979	338,386	333,522	341,540	275,902
Total	3,814,021	4,214,626	4,351,555	4,530,086	4,678,144
Change from Prior Year		400,605	136,929	178,531	148,058
% Change from Prior Year		10.50%	3.25%	4.10%	3.27%

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 2019, the Regional District holds \$2,153,526 in DCCs for use towards future water projects. None of this funding is currently budgeted to fund projects in the 2020-2024 Financial Plan.

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 \$635,151 in deferred parkland acquisition funds at the end of 2019. 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 2019, the fund had a balance of \$190,219. 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 2020.

Reserve Fund Balances and Commitments for 2020

Bylaw	Description	2019 Opening Balance	2019 Transfers	2019 Interest	Preliminary Closing Balance	2020 Budget Commitments	2020 Uncommitted Balance
General							
504	Administration - Capital	\$ 613.87	\$ -	\$ 16.53	\$ 630.40	\$ -	\$ 630.40
495	Administration - Vehicle Acquisition	41,849.36	-	1,126.75	42,976.11	-	42,976.11
648	Administration - Operating	426,241.36	(6,355.19)	10,807.82	430,693.99	(334,945.00)	95,748.99
648	Administration - Operating (Risk Management)	28,512.00	6,377.00	881.65	35,770.65	10,000.00	45,770.65
648	Finance - Operating	364,167.97	141,618.57	9,804.77	515,591.31	(125,000.00)	390,591.31
496	Office Building Upgrades - Capital	251,564.90	(36,585.86)	6,252.67	221,231.71	-	221,231.71
	Office Building - Operating	-	16,884.00	-	16,884.00	-	16,884.00
648	Human Resources - Operating	183,882.49	33,250.72	4,982.58	222,115.79	(83,712.00)	138,403.79
504	Information Services - Capital	193,479.86	10,000.00	5,262.16	208,742.02	(60,233.00)	148,509.02
648	Information Services - Operating	26,096.49	24,320.20	702.61	51,119.30	-	51,119.30
648	Area D Grant in Aid - Operating	3,173.34	-	85.43	3,258.77	-	3,258.77
648	Elections - Operating	160,905.73	5,229.62	4,359.66	170,495.01	(50,000.00)	120,495.01
648	Corporate Sustainability - Operating	101,954.29	10,410.07	2,744.98	115,109.34	(19,328.00)	95,781.34
648	Regional Sustainability - Operating	52,925.80	12,492.92	1,424.96	66,843.68	(1,828.00)	65,015.68
	Feasibility Studies - Area B	26,472.46	-	712.73	27,185.19	(26,472.00)	713.19
	Feasibility Studies - Area D	26,472.46	-	712.73	27,185.19	(26,472.00)	713.19
649	Bylaw Enforcement - Vehicle Acquisition	63,092.32	-	1,698.68	64,791.00	-	64,791.00
677	Bylaw Enforcement - Operating	21,406.89	35,663.09	576.35	57,646.33	(1,664.00)	55,982.33
	Halfmoon Bay Smoke Control - Operating	1,542.25	1,085.75	41.55	2,669.55	(1,044.00)	1,625.55
650	Roberts Creek Smoke Control - Operating	11,756.56	800.63	316.54	12,873.73	(1,044.00)	11,829.73
497	Gibsons and District Fire Protection - Land	41,207.80	-	1,109.46	42,317.26	-	42,317.26
489	Gibsons and District Fire Protection - Capital	325,586.54	(22,766.88)	7,812.76	310,632.42	49,036.00	359,668.42
678	Gibsons and District Fire Protection - Operating	39,678.15	21,269.25	1,068.29	62,015.69	-	62,015.69
490	Roberts Creek Fire Protection - Capital	400,267.07	78,168.79	11,306.17	489,742.03	(377,500.00)	112,242.03
679	Roberts Creek Fire Protection - Operating	136,787.74	(1,966.79)	3,682.84	138,503.79	(5,000.00)	133,503.79
491	Halfmoon Bay Fire Protection - Capital	387,531.09	51,186.08	10,830.91	449,548.08	(257,500.00)	192,048.08
	Halfmoon Bay Fire Protection - Operating	34,231.69	1,658.71	921.64	36,812.04	(7,000.00)	29,812.04
601	Egmont Fire Protection - Capital	118,040.98	(837.92)	3,204.59	120,407.65	2,500.00	122,907.65
	Egmont Fire Protection - Operating	30,943.44	13,266.23	833.11	45,042.78	-	45,042.78
492	Emergency Telephone 911 - Capital	538,007.65	109,800.00	15,066.57	662,874.22	(475,100.00)	187,774.22
	Emergency Telephone 911 - Operating	28,103.08	6,207.33	756.64	35,067.05	(26,814.00)	8,253.05
493	Sunshine Coast Emergency Planning - Capital	35,449.20	-	954.43	36,403.63	-	36,403.63
	Sunshine Coast Emergency Planning - Operating	94,553.59	(27,889.05)	2,545.75	69,210.29	(21,869.00)	47,341.29
651	Animal Control - Vehicle Acquisition	51,397.29	-	1,383.82	52,781.11	-	52,781.11
680	Animal Control - Operating	107,406.26	8,354.25	2,891.79	118,652.30	(1,664.00)	116,988.30
652	Transit - Operating	52,672.26	158,997.87	1,418.14	213,088.27	(6,000.00)	207,088.27
563	Fleet Maintenance - Capital	130,359.54	(28,448.96)	3,167.74	105,078.32	(77,057.00)	28,021.32
	Fleet Maintenance - Operating	109,687.81	1,320.04	2,953.21	113,961.06	(10,000.00)	103,961.06
	Buildign Maintenance - Operating	-	59,403.06	-	59,403.06	-	59,403.06
486	Ports - Capital	427,502.11	247,510.14	12,845.02	687,857.27	(192,006.00)	495,851.27
607	Ports - Operating	64,108.49	(4,342.77)	1,821.35	61,587.07	(22,000.00)	39,587.07
653	Regional Solid Waste - Operating	51,076.89	(25,641.39)	1,375.18	26,810.68	-	26,810.68
670	Zero Waste Initiatives (Eco Fee) - Operating	247,433.81	23,233.00	6,895.71	277,562.52	(93.00)	277,469.52
653	Landfill - Operating	25,441.39	54,207.03	676.04	80,324.46	29,514.00	109,838.46
654	Refuse Collection - Operating	164,497.79	83,186.11	4,398.62	252,082.52	(215,358.00)	36,724.52
655	Cemetery - Operating	276,473.24	62,514.31	7,539.01	346,526.56	(25,000.00)	321,526.56
515	Pender Harbour Health Clinic - Capital	49,987.85	5,000.00	1,372.31	56,360.16	(20,000.00)	36,360.16
681	Regional Planning - Operating	70,298.06	7,582.18	1,892.68	79,772.92	(50,000.00)	29,772.92
656	Rural Planning - Vehicle Acquisition	17,705.26	-	476.69	18,181.95	-	18,181.95
657	Rural Planning - Operating	43,990.00	28,382.81	907.36	73,280.17	(18,285.00)	54,995.17
504	Property Information & Mapping - Capital	55,601.23	4,801.80	1,394.07	61,797.10	-	61,797.10
648	Property Information & Mapping - Operating	139,137.55	35,115.87	3,746.11	177,999.53	(30,000.00)	147,999.53
	Civic Addressing - Operating	106,179.76	5,014.77	2,776.85	113,971.38	(25,000.00)	88,971.38
659	Building Inspection - Vehicles Acquisition	60,110.48	6,000.00	1,650.19	67,760.67	(50,000.00)	17,760.67
	Building Inspection - Operating	755,429.58	177,240.44	20,297.74	952,967.76	(7,775.00)	945,192.76
715	Hillside - Operating	757,254.36	30,814.97	20,305.53	808,374.86	(32,963.00)	775,411.86
590	Community Recreation Facilities - Capital	2,203,496.01	(210,440.40)	56,637.99	2,049,693.60	(616,639.00)	1,433,054.60
682	Community Recreation Facilities - Operating	291,475.66	18,033.81	7,500.60	317,010.07	(224,000.00)	93,010.07
494	Pender Harbour Pool - Capital	72,961.35	(3,450.47)	1,974.26	71,485.14	(54,190.00)	17,295.14
660	Pender Harbour Pool - Operating	144,801.41	39,078.69	3,890.48	187,770.58	-	187,770.58
609	Gibsons & Area Library - Capital	26,209.00	50,000.00	970.39	77,179.39	-	77,179.39
	Gibsons & Area Library - Operating	13,858.48	11,304.86	373.13	25,536.47	-	25,536.47
533	Community Parks - Capital	496,593.75	(17,032.52)	13,256.29	492,817.52	(424,346.00)	68,471.52
662	Community Parks - Operating	226,538.39	(18,335.99)	6,189.14	214,391.54	(80,451.00)	133,940.54
683	Bicycle and Walking Paths - Operating	212,378.38	22,354.07	5,770.98	240,503.43	(11,717.00)	228,786.43
	Area A - Bicycle and Walking Paths - Operating	74,116.82	7,973.50	1,995.49	84,085.81	-	84,085.81
	Regional Recreation Programs - Operating	1,570.36	(1,612.63)	42.27	(0.00)	-	(0.00)
	Dakota Ridge - Operating	218,745.97	54,684.81	5,889.48	279,320.26	(58,500.00)	220,820.26
Total General Reserve Funds		\$ 11,942,995.01	\$ 1,376,090.53	\$ 319,279.97	\$ 13,638,365.51	\$ (4,064,519.00)	\$ 9,573,846.51

Bylaw	Description	2019 Opening Balance	2019 Transfers	2019 Interest	Preliminary Closing Balance	2020 Budget Commitments	2020 Uncommitted Balance
Water Services							
589	North Pender Harbour - Capital	\$ 407,930.42	\$ (118,342.36)	\$ 8,065.93	\$ 297,653.99	\$ 25,778.00	\$ 323,431.99
605	North Pender Harbour - Operating	220,490.72	7,731.33	5,936.44	234,158.49	(194,629.00)	39,529.49
602	South Pender Harbour - Capital	735,930.02	(228,125.00)	15,602.80	523,407.82	(77,000.00)	446,407.82
663	South Pender Harbour - Operating	753,974.94	(112,276.39)	19,512.82	661,211.37	(150,073.00)	511,138.37
488	Regional - Capital	5,099,000.61	502,130.79	129,695.17	5,730,826.57	(1,561,079.00)	4,169,747.57
498	Regional - Land	17,443.00	-	469.64	17,912.64	-	17,912.64
664	Regional - Operating	2,879,695.58	151,996.80	77,223.15	3,108,915.53	(1,183,584.00)	1,925,331.53
Total Water Services Reserves		\$ 10,114,465.29	\$ 203,115.17	\$ 256,505.95	\$ 10,574,086.41	\$ (3,140,587.00)	\$ 7,433,499.41
Waste Water Plants							
512	Greaves Road - Capital	\$ 2,558.85	\$ -	\$ 68.90	\$ 2,627.75	\$ 612.00	\$ 3,239.75
608	Greaves Road - Operating	7,622.21	1,112.21	206.23	8,940.65	576.00	9,516.65
665	Woodcreek Park - Capital	24,947.10	-	671.68	25,618.78	7,446.00	33,064.78
666	Woodcreek Park - Operating	158,382.20	16,371.78	4,303.88	179,057.86	(50,074.00)	128,983.86
512	Sunnyside - Capital	17,487.53	-	470.83	17,958.36	1,122.00	19,080.36
608	Sunnyside - Operating	7,251.62	1,266.07	195.79	8,713.48	3,212.00	11,925.48
512	Jolly Roger - Capital	35,498.24	-	955.73	36,453.97	3,162.00	39,615.97
608	Jolly Roger - Operating	17,020.67	(4,598.94)	456.16	12,877.89	(646.00)	12,231.89
512	Secret Cove - Capital	9,529.11	-	256.56	9,785.67	3,060.00	12,845.67
608	Secret Cove - Operating	18,176.37	8,473.73	498.95	27,149.05	1,776.00	28,925.05
512	Lee Bay - Capital	233,555.60	-	6,288.19	239,843.79	17,952.00	257,795.79
608	Lee Bay - Operating	254,966.66	33,365.98	6,931.22	295,263.86	(37,030.00)	258,233.86
512	Square Bay - Capital	31,789.18	23,141.98	1,265.77	56,196.93	(11,362.00)	44,834.93
608	Square Bay - Operating	79,427.92	283.97	2,146.26	81,858.15	(25,342.00)	56,516.15
512	Langdale - Capital	-	-	-	-	4,080.00	4,080.00
608	Langdale - Operating	33,786.27	2,443.14	911.56	37,140.97	(3,472.00)	33,668.97
512	Canoe Road - Capital	3,126.07	-	84.17	3,210.24	(139.00)	3,071.24
608	Canoe Rd - Operating	197.58	313.53	7.40	518.51	2,972.00	3,490.51
512	Merrill Crescent - Capital	-	-	-	-	436.00	436.00
608	Merrill Crescent - Operating	886.77	2,166.00	35.34	3,088.11	2,089.00	5,177.11
512	Curran Road - Capital	19,179.07	-	516.39	19,695.46	10,710.00	30,405.46
608	Curran Road - Operating	68,225.68	11,476.93	1,902.25	81,604.86	(37,663.00)	43,941.86
512	Roberts Creek Co-Housing - Capital	2,461.33	-	66.26	2,527.59	6,324.00	8,851.59
608	Roberts Creek Co-Housing - Operating	31,945.19	14,051.48	869.77	46,866.44	(11,016.00)	35,850.44
667	Lily Lake Village - Operating	45,275.95	10,194.50	1,229.56	56,700.01	(400.00)	56,300.01
668	Painted Boat - Capital	1,729.92	-	46.58	1,776.50	3,468.00	5,244.50
669	Painted Boat - Operating	48,341.86	11,923.80	1,317.96	61,583.62	1,500.00	63,083.62
Total Waste Water Plants Reserves		\$ 1,153,368.95	\$ 131,986.16	\$ 31,703.39	\$ 1,317,058.50	\$ (106,647.00)	\$ 1,210,411.50
Total Reserve Funds		\$ 23,210,829.25	\$ 1,711,191.86	\$ 607,489.31	\$ 25,529,510.42	\$ (7,311,753.00)	\$ 18,217,757.42

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 year 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 2020, the SCRD had \$26,160,638 of outstanding long-term debt of which \$12,255,657 had been undertaken for member municipalities and \$13,904,981 for Regional District services.

The 2020 budget includes funding from debt proceeds of \$17,344,500 to fund current year expenditures. \$16,000,000 of this amount is proposed long-term borrowing for Phase 3 Water Meter Installations and Phase 4 Groundwater Investigation related to the development of the Church Road well. These amounts are subject to elector approval. In addition, there is \$450,000 of pending debt issues for prior year expenditures associated with the Vaucroft Dock Capital Works project for a total budgeted unissued debt value of \$17,794,500.

Outstanding Debt as at January 1, 2020

Loan Authorization Bylaw No.	Purpose	Maturing	Interest Rate	Principal Balance Outstanding
MFA Debenture Debt				
584	Parks Master Plan	2022	2.25%	\$ 304,855
550	Community Recreation Facilities	2025	4.77%	6,616,351
544	Chapman Water Treatment Plant	2025	1.80%	1,222,106
557	Field Road Administration Building	2026	4.88%	1,303,726
550	Community Recreation Facilities	2026	4.88%	898,829
556	Fleet Maintenance Building	2026	4.88%	179,748
547	Egmont Fire Department	2026	4.88%	44,164
594	Pender Harbour Pool	2029	2.25%	516,328
676	South Pender Water Treatment Plant	2034	3.00%	1,061,259
617	North Pender Water Initiatives	2035	3.00%	320,000
619	South Pender Water Initiatives	2035	3.00%	480,000
707	Square Bay Waste Water Treatment Plant	2039	2.66%	280,000
Various	Debt Issued for Member Municipalities	2020 to 2038	1.75% to 4.85%	12,255,657
				25,483,023
Liabilities Under Agreement				
N/A	Merrill Crescent Septic Field Replacement	2024	Variable	14,293
N/A	Canoe Road Septic Field Replacement	2024	Variable	19,107
N/A	Equipment Financing Loans	2020 to 2024	Variable	644,215
				677,615
Total Outstanding Debt				\$ 26,160,638

2020 Budgeted Unissued Debt

Loan Authorization Bylaw No.	Purpose	Proposed Term	Budgeted Amount
MFA Debenture Debt			
Pending	Water Meter Installations - Phase 3	20 Years	7,000,000
Pending	Groundwater Investigation Phase 4 - Church Road	30 Years	9,000,000
			16,000,000
Liabilities Under Agreement			
N/A	Vaucroft Capital Works	5 Years	450,000
N/A	Regional Water Vehicle Replacements (2019)	5 Years	170,000
N/A	North Pender Harbour Water Vehicle Replacement	5 Years	90,000
N/A	Waste Water Vehicle Replacement	5 Years	45,000
N/A	GDVFD Engine #1 Replacement	5 Years	350,000
N/A	HMBVFD Tanker (Tender) Replacement	5 Years	200,000
N/A	Building Maintenance Vehicle	5 Years	25,000
N/A	Vehicle Purchase - Strategic Infrastructure Division	5 Years	93,000
N/A	Regional Water Utility Vehicle Purchase	5 Years	46,500
N/A	Regional Water Excavator & Trailer	5 Years	200,000
N/A	North Pender Harbour Water Emergency Generator	5 Years	125,000
			1,794,500
Total Budgeted Unissued Debt			\$ 17,794,500

G. GLOSSARY OF TERMS

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

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

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

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

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

ASSET: Anything owned that has monetary value.

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

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

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

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

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

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

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

CAPITAL PROJECT: Creation or improvement of infrastructure assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GRANT: A financial contribution to or from governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VISION: The ultimate achievement for the future.

H. APPENDIX A - DETAILED BUDGET DOCUMENTS 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 2020 are included in the final budget. The amount carried forward is the difference between the 2019 budget less actual 2019 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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	172,145	174,018	175,818	181,657	181,248	(409) (0.23%)	14.47%
Area B - Halfmoon Bay	146,422	150,851	157,316	175,191	164,589	(10,602) (6.05%)	13.14%
Area D - Roberts Creek	100,189	111,658	112,045	126,621	122,810	(3,811) (3.01%)	9.81%
Area E - Elphinstone	74,962	85,973	87,175	97,411	94,963	(2,448) (2.51%)	7.58%
Area F - West Howe Sound	166,665	165,534	156,201	164,460	162,934	(1,526) (0.93%)	13.01%
Member Municipalities							
District of Sechelt	288,705	312,017	324,864	359,876	340,042	(19,834) (5.51%)	27.15%
Town of Gibsons	128,381	141,894	145,863	163,995	159,543	(4,452) (2.71%)	12.74%
Sechelt Indian Government District	27,418	26,381	25,222	26,304	26,323	19 0.07%	2.10%
Net Taxes Levied	1,104,889	1,168,327	1,184,504	1,295,515	1,252,452	(43,063) (3.32%)	100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	11.28	9.89	8.72	8.51	8.38
Utilities [02]	39.47	34.62	30.54	29.79	29.33
Major Industry [04]	38.34	33.63	29.66	28.93	28.49
Light Industry [05]	38.34	33.63	29.66	28.93	28.49
Business and Other [06]	27.63	24.24	21.38	20.85	20.53
Managed Forest Land [07]	33.83	29.68	26.17	25.53	25.14
Rec/Non Profit [08]	11.28	9.89	8.72	8.51	8.38
Farm [09]	11.28	9.89	8.72	8.51	8.38

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2019	2019	2020	2021	2022	2023	2024
Revenues								
Grants in Lieu of Taxes		87,646	72,000	72,000	72,000	72,000	72,000	72,000
Tax Requisitions		1,295,512	1,295,515	1,252,452	1,493,796	1,383,588	1,500,900	1,500,900
Government Transfers		1,581,624	874,050	874,050	874,056	874,056	874,056	874,056
User Fees & Service Charges		2,628	-	-	-	-	-	-
Investment Income		191,344	58,000	58,000	57,996	57,996	57,996	57,996
Internal Recoveries		699,060	699,059	698,703	702,708	702,708	702,708	702,708
Other Revenue		47,666	8,406	8,406	8,412	8,412	8,412	8,412
Total Revenues		3,905,480	3,007,030	2,963,611	3,208,968	3,098,760	3,216,072	3,216,072
Expenses								
Administration		539,089	539,093	572,004	602,808	601,104	609,924	609,924
Wages and Benefits		1,179,348	1,359,665	1,455,457	1,530,173	1,421,693	1,530,173	1,530,173
Operating		473,321	417,862	544,045	377,952	377,952	377,952	377,952
Amortization of Tangible Capital Assets		58,578	56,304	58,580	58,584	58,584	58,584	58,584
Total Expenses		2,250,336	2,372,924	2,630,086	2,569,517	2,459,333	2,576,633	2,576,633
Other								
Capital Expenditures (Excluding Wages)		22,500	74,861	35,000	-	-	-	-
Transfer to/(from) Reserves		12,854	(66,501)	(324,945)	15,996	15,996	15,996	15,996
Transfer to/(from) Appropriated Surplus		1,557,159	682,050	682,050	682,056	682,056	682,056	682,056
Unfunded Amortization		(58,578)	(56,304)	(58,580)	(58,584)	(58,584)	(58,584)	(58,584)
Transfer (to)/from Unfunded Liability		121,207	-	-	-	-	-	-
Total Other		1,655,142	634,106	333,525	639,468	639,468	639,468	639,468
General Government (Surplus)/Deficit:		(2)	-	-	17	41	29	29

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2019	2019	2020	2021	2022	2023	2024
CP1122	Update Electronic Document Management System (Content Server 16)	22,500	49,860	-	-	-	-	-
CP1189	Video Streaming Meetings	-	24,996	24,996	-	-	-	-
CP1234	Board Room Audio-Visual Equipment Improvements	-	-	9,996	-	-	-	-
Capital Projects Total:		22,500	74,856	34,992				

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; Forecast Budget			
113		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Government Transfers	26,718	93,598	-	-	-	-	-
	Investment Income	9,805	-	-	-	-	-	-
	Internal Recoveries	1,487,016	1,487,027	1,510,761	1,620,324	1,620,324	1,620,324	1,620,324
	Other Revenue	68	-	-	-	-	-	-
	Total Revenues	1,523,607	1,580,625	1,510,761	1,620,324	1,620,324	1,620,324	1,620,324
Expenses								
	Wages and Benefits	1,147,660	1,325,117	1,364,406	1,373,976	1,373,976	1,373,976	1,373,976
	Operating	224,532	223,910	271,355	246,372	246,372	246,372	246,372
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	214,560	204,640	214,561	214,560	214,560	214,560	214,560
	Total Expenses	1,586,752	1,753,667	1,850,322	1,834,908	1,834,908	1,834,908	1,834,908
Other								
	Capital Expenditures (Excluding Wages)	-	93,598	-	-	-	-	-
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	151,424	(62,000)	(125,000)	-	-	-	-
	Unfunded Amortization	(214,560)	(204,640)	(214,561)	(214,560)	(214,560)	(214,560)	(214,560)
	Total Other	(63,136)	(173,042)	(339,561)	(214,560)	(214,560)	(214,560)	(214,560)
Finance (Surplus)/Deficit:		9	-	-	24	24	24	24

Capital Project Summary

Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
113		2019	2019	2020	2021	2022	2023	2024
CP1109 Enterprise Asset/Work Order Management System		-	93,600	-	-	-	-	-
Capital Projects Total:			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; Forecast Budget			
114		2019	2019	2020	2021	2022	2023	2024
Revenues								
Investment Income		66,871	-	65,931	72,540	79,404	86,544	93,972
Internal Recoveries		470,916	470,916	467,084	483,936	483,936	483,936	483,936
Total Revenues		537,787	470,916	533,015	556,476	563,340	570,480	577,908
Expenses								
Wages and Benefits		5,707	13,030	22,994	23,040	23,040	23,040	23,040
Operating		174,207	194,694	200,898	197,688	197,688	197,688	197,688
Debt Charges - Interest		144,058	144,058	144,058	144,058	144,058	144,058	144,058
Amortization of Tangible Capital Assets		107,820	107,823	107,823	107,820	107,820	107,820	107,820
Total Expenses		431,792	459,605	475,773	472,606	472,606	472,606	472,606
Other								
Capital Expenditures (Excluding Wages)		67,516	74,861	-	-	-	-	-
Debt Principal Repayment		158,716	99,134	165,065	171,674	178,538	185,678	193,106
Transfer to/(from) Reserves		(13,450)	(54,861)	-	20,004	20,004	20,004	20,004
Transfer to/(from) Other Funds		1,036	-	-	-	-	-	-
Unfunded Amortization		(107,820)	(107,823)	(107,823)	(107,820)	(107,820)	(107,820)	(107,820)
Total Other		105,998	11,311	57,242	83,858	90,722	97,862	105,290
Administration Office (Surplus)/Deficit:		3	-	-	(12)	(12)	(12)	(12)

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2019	2019	2020	2021	2022	2023	2024
CP1079 Corporate Space & Site Planning		67,516	74,856	-	-	-	-	-
Capital Projects Total:		67,516	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; Forecast Budget			
115		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	-	-	-	-	-	-	-	-
Investment Income	4,983	-	-	-	-	-	-	-
Internal Recoveries	551,712	551,713	585,293	714,168	714,168	714,168	714,168	714,168
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	556,695	551,713	585,293	714,168	714,168	714,168	714,168	714,168
Expenses								
Administration	-	-	3,657	-	-	-	-	-
Wages and Benefits	419,301	425,854	515,434	552,312	552,312	552,312	552,312	552,312
Operating	99,161	139,859	149,914	151,848	151,848	151,848	151,848	151,848
Amortization of Tangible Capital Assets	29,676	29,671	29,671	29,676	29,676	29,676	29,676	29,676
Total Expenses	548,138	595,384	698,676	733,836	733,836	733,836	733,836	733,836
Other								
Transfer to/(from) Reserves	38,233	(14,000)	(83,712)	9,996	9,996	9,996	9,996	9,996
Unfunded Amortization	(29,676)	(29,671)	(29,671)	(29,676)	(29,676)	(29,676)	(29,676)	(29,676)
Total Other	8,557	(43,671)	(113,383)	(19,680)	(19,680)	(19,680)	(19,680)	(19,680)
Human Resources (Surplus)/Deficit:		-	-	-	(12)	(12)	(12)	(12)

117 Information Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Information Services	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117	2019	2019	2020	2021	2022	2023	2024
Revenues							
Investment Income	5,965	-	-	-	-	-	-
Internal Recoveries	1,000,909	1,000,912	1,125,551	1,153,140	1,203,168	1,203,120	1,203,120
Other Revenue	1,723	-	-	-	-	-	-
Total Revenues	1,008,597	1,000,912	1,125,551	1,153,140	1,203,168	1,203,120	1,203,120
Expenses							
Wages and Benefits	589,024	579,872	616,674	622,164	622,164	622,164	622,164
Operating	157,576	155,562	220,952	220,980	220,980	220,980	220,980
Debt Charges - Interest	2,534	2,688	2,488	1,236	324	-	-
Amortization of Tangible Capital Assets	132,456	108,999	132,455	132,456	132,456	132,456	132,456
Total Expenses	881,590	847,121	972,569	976,836	975,924	975,600	975,600
Other							
Capital Expenditures (Excluding Wages)	216,208	250,000	287,934	300,000	350,004	350,004	350,004
Proceeds from Long Term Debt	(70,000)	(70,000)	-	-	-	-	-
Debt Principal Repayment	72,975	72,790	57,736	47,076	23,952	-	-
Transfer to/(from) Reserves	40,285	10,000	(60,233)	(38,280)	(14,232)	9,996	9,996
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Unfunded Amortization	(132,456)	(108,999)	(132,455)	(132,456)	(132,456)	(132,456)	(132,456)
Total Other	127,012	153,791	152,982	176,340	227,268	227,544	227,544
Information Services (Surplus)/Deficit:	5	-	-	36	24	24	24

Capital Project Summary

Information Services

117

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1061	Information Technology Hardware (Base Capital)	107,787	200,004	249,996	300,000	350,004	350,004	350,004
CP1062	Information Technology Software (Base Capital)	108,422	50,004	-	-	-	-	-
Capital Projects Total:		216,209	250,008	249,996	300,000	350,004	350,004	350,004

118 **SCRHD Administration**



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

Source of Funding: Direct Requisition

Taxation Impact

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

SCRHD Administration		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
118		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Other Revenue	59,787	59,787	27,914	64,512	64,620	64,620	64,620
	Total Revenues	59,787	59,787	27,914	64,512	64,620	64,620	64,620
Expenses								
	Administration	13,236	13,235	13,409	14,472	14,592	14,592	14,592
	Wages and Benefits	28,257	60,308	42,837	42,948	42,948	42,948	42,948
	Operating	3,718	7,100	7,100	7,104	7,104	7,104	7,104
	Total Expenses	45,211	80,643	63,346	64,524	64,644	64,644	64,644
Other								
	Prior Year (Surplus)/Deficit	(20,856)	(20,856)	(35,432)	-	-	-	-
	Total Other	(20,856)	(20,856)	(35,432)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(35,432)	-	-	12	24	24	24

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	2016	2017	2018	2019	2020	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	39,694	4,682	13.37%	100.00%	204,778	- 1,595 =	163,489
Area B - Halfmoon Bay									163,732	- 31,777 =	131,955
Area D - Roberts Creek									141,966	- 38,108 =	103,858
Area E - Elphinstone									111,612	- 32,534 =	79,078
Area F - West Howe Sound									153,730	- 37,455 =	116,275
Member Municipalities											
District of Sechelt									368,808	- 2,992 =	365,816
Town of Gibsons									160,249	- 1,404 =	158,845
Sechelt Indian Government District									20,395	- =	20,395
Net Taxes Levied	62,359	69,304	33,195	35,012	39,694	4,682	13.37%	100.00%			
Limit by law									1,325,270	- 39,694 - 145,865 =	1,139,711

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

	2016	2017	2018	2019	2020
Residential [01]	4.09	3.94	1.65	1.64	1.84
Utilities [02]	14.30	13.79	5.77	5.74	6.42
Major Industry [04]	-	-	-	-	-
Light Industry [05]	13.89	13.39	5.60	5.58	6.24
Business and Other [06]	10.01	9.65	4.04	4.02	4.50
Managed Forest Land [07]	12.26	11.82	4.94	4.92	5.51
Rec/Non Profit [08]	4.09	3.94	1.65	1.64	1.84
Farm [09]	4.08	3.94	1.65	1.64	1.84

* 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; Forecast Budget			
121		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	35,016	35,012	39,694	39,960	39,972	39,972	39,972
	Total Revenues	35,016	35,012	39,694	39,960	39,972	39,972	39,972
Expenses								
	Administration	2,364	2,360	2,222	2,484	2,496	2,496	2,496
	Wages and Benefits	534	784	782	792	792	792	792
	Operating	31,917	36,089	41,113	36,684	36,684	36,684	36,684
	Total Expenses	34,815	39,233	44,117	39,960	39,972	39,972	39,972
Other								
	Prior Year (Surplus)/Deficit	(4,221)	(4,221)	(4,423)	-	-	-	-
	Total Other	(4,221)	(4,221)	(4,423)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(4,422)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test				
								Limit	This GIA	Other GIA	Remaining*	
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour								204,778		- 41,289 =	163,489	
Area B - Halfmoon Bay	18,625	25,835	29,079	18,773	30,329	11,556	61.56%	100.00%	163,732	- 30,329	- 1,448 =	131,955
Area D - Roberts Creek								141,966		- 38,108 =	103,858	
Area E - Elphinstone								111,612		- 32,534 =	79,078	
Area F - West Howe Sound								153,730		- 37,455 =	116,275	
Member Municipalities												
District of Sechelt								368,808		- 2,992 =	365,816	
Town of Gibsons								160,249		- 1,404 =	158,845	
Sechelt Indian Government District								20,395		- =	20,395	
Net Taxes Levied	18,625	25,835	29,079	18,773	30,329	11,556	61.56%	100.00%				
Limit by law								1,325,270	- 30,329	- 155,230 =	1,139,711	

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

	2016	2017	2018	2019	2020
Residential [01]	1.43	1.69	1.61	.91	1.54
Utilities [02]	5.02	5.93	5.64	3.19	5.40
Major Industry [04]	4.88	5.76	5.48	3.10	5.25
Light Industry [05]	4.88	5.76	5.48	3.10	5.25
Business and Other [06]	3.51	4.15	3.95	2.23	3.78
Managed Forest Land [07]	4.30	5.08	4.84	2.74	4.63
Rec/Non Profit [08]	1.43	1.69	1.61	.91	1.54
Farm [09]	1.43	1.69	1.61	.91	1.54

* 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; Forecast Budget			
122		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	18,768	18,773	30,329	30,516	30,528	30,528	30,528
	Total Revenues	18,768	18,773	30,329	30,516	30,528	30,528	30,528
Expenses								
	Administration	2,160	2,155	1,562	1,740	1,752	1,752	1,752
	Wages and Benefits	534	784	782	792	792	792	792
	Operating	23,950	25,072	29,358	27,984	27,984	27,984	27,984
	Total Expenses	26,644	28,011	31,702	30,516	30,528	30,528	30,528
Other								
	Prior Year (Surplus)/Deficit	(9,237)	(9,238)	(1,373)	-	-	-	-
	Total Other	(9,237)	(9,238)	(1,373)	-	-	-	-
Grants in Aid - Area B (Surplus)/Deficit:		(1,361)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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									204,778		- 41,289	= 163,489
Area B - Halfmoon Bay									163,732		- 31,777	= 131,955
Area D - Roberts Creek									141,966		- 38,108	= 103,858
Area E - Elphinstone	(864)	3,221	996	1,765	1,874	109	6.18%	36.82%	111,612	- 1,874	- 30,660	= 79,078
Area F - West Howe Sound	(1,921)	6,202	1,784	2,979	3,215	236	7.92%	63.18%	153,730	- 3,215	- 34,240	= 116,275
Member Municipalities												
District of Sechelt									368,808		- 2,992	= 365,816
Town of Gibsons									160,249		- 1,404	= 158,845
Sechelt Indian Government District									20,395		-	= 20,395
Net Taxes Levied	(2,785)	9,423	2,780	4,744	5,089	345	7.27%	100.00%				
Limit by law									1,325,270	- 5,089	- 180,470	= 1,139,711

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

	2016	2017	2018	2019	2020
Residential [01]	(.13)	.37	.10	.15	.17
Utilities [02]	(.45)	1.30	.35	.54	.58
Major Industry [04]	(.44)	1.26	.34	.52	.56
Light Industry [05]	(.44)	1.26	.34	.52	.56
Business and Other [06]	(.32)	.91	.24	.38	.41
Managed Forest Land [07]	(.39)	1.11	.30	.46	.50
Rec/Non Profit [08]	(.13)	.37	.10	.15	.17
Farm [09]	(.13)	.37	.10	.15	.17

* 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; Forecast Budget			
123		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	4,740	4,744	5,089	5,136	5,136	5,136	5,136
	Total Revenues	4,740	4,744	5,089	5,136	5,136	5,136	5,136
Expenses								
	Administration	324	321	307	348	348	348	348
	Wages and Benefits	524	784	782	792	792	792	792
	Operating	3,000	4,000	5,260	3,996	3,996	3,996	3,996
	Total Expenses	3,848	5,105	6,349	5,136	5,136	5,136	5,136
Other								
	Prior Year (Surplus)/Deficit	(360)	(361)	(1,260)	-	-	-	-
	Total Other	(360)	(361)	(1,260)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(1,252)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	1,595	(5)	(0.31%)	14.78%	204,778	- 39,694	=	163,489
Area B - Halfmoon Bay	1,530	1,588	1,491	1,543	1,448	(95)	(6.16%)	13.42%	163,732	- 1,448	- 30,329	= 131,955
Area D - Roberts Creek	1,047	1,175	1,062	1,115	1,081	(34)	(3.05%)	10.02%	141,966	- 1,081	- 37,027	= 103,858
Area E - Elphinstone	783	905	826	858	836	(22)	(2.56%)	7.74%	111,612	- 836	- 31,698	= 79,078
Area F - West Howe Sound	1,741	1,742	1,481	1,448	1,434	(14)	(0.97%)	13.29%	153,730	- 1,434	- 36,021	= 116,275
Member Municipalities												
District of Sechelt	3,017	3,284	3,080	3,169	2,992	(177)	(5.59%)	27.73%	368,808	- 2,992	-	= 365,816
Town of Gibsons	1,341	1,493	1,383	1,444	1,404	(40)	(2.77%)	13.01%	160,249	- 1,404	-	= 158,845
Sechelt Indian Government District									20,395	-	-	= 20,395
Net Taxes Levied	11,258	12,019	10,990	11,176	10,790	(386)	(3.45%)	100.00%				
Limit by law									1,325,270	- 10,790	- 174,769	= 1,139,711

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

	2016	2017	2018	2019	2020
Residential [01]	.12	.10	.08	.07	.07
Utilities [02]	.41	.36	.29	.26	.26
Major Industry [04]	.40	.35	.28	.25	.25
Light Industry [05]	.40	.35	.28	.25	.25
Business and Other [06]	.29	.26	.20	.18	.18
Managed Forest Land [07]	.35	.31	.25	.22	.22
Rec/Non Profit [08]	.12	.10	.08	.07	.07
Farm [09]	.12	.10	.08	.07	.07

* 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; Forecast Budget			
125		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	11,172	11,176	10,790	11,532	11,532	11,532	11,532
	Total Revenues	11,172	11,176	10,790	11,532	11,532	11,532	11,532
Expenses								
	Administration	696	699	663	744	744	744	744
	Wages and Benefits	129	784	782	792	792	792	792
	Operating	10,000	10,000	10,000	9,996	9,996	9,996	9,996
	Total Expenses	10,825	11,483	11,445	11,532	11,532	11,532	11,532
Other								
	Prior Year (Surplus)/Deficit	(308)	(307)	(655)	-	-	-	-
	Total Other	(308)	(307)	(655)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(655)	-	-	-	-	-	-



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								204,778	- 41,289 =		163,489
Area B - Halfmoon Bay								163,732	- 31,777 =		131,955
Area D - Roberts Creek								141,966	- 38,108 =		103,858
Area E - Elphinstone	3,452	3,923	(1,723)	3,341	4,217	876	26.22%	36.82%	111,612	- 4,217	- 28,317 = 79,078
Area F - West Howe Sound	7,676	7,554	(3,086)	5,640	7,236	1,596	28.30%	63.18%	153,730	- 7,236	- 30,219 = 116,275
Member Municipalities											
District of Sechelt								368,808	- 2,992 =		365,816
Town of Gibsons								160,249	- 1,404 =		158,845
Sechelt Indian Government District								20,395	- =		20,395
Net Taxes Levied	11,128	11,477	(4,809)	8,981	11,453	2,472	27.52%	100.00%			
Limit by law									1,325,270	- 11,453	- 174,106 = 1,139,711

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

	2016	2017	2018	2019	2020
Residential [01]	.52	.45	(.17)	.29	.37
Utilities [02]	1.82	1.58	(.60)	1.02	1.30
Major Industry [04]	1.77	1.53	(.59)	.99	1.27
Light Industry [05]	1.77	1.53	(.59)	.99	1.27
Business and Other [06]	1.27	1.11	(.42)	.72	.91
Managed Forest Land [07]	1.56	1.35	(.52)	.88	1.12
Rec/Non Profit [08]	.52	.45	(.17)	.29	.37
Farm [09]	.52	.45	(.17)	.29	.37

* 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; Forecast Budget			
126		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	8,976	8,981	11,453	11,544	11,544	11,544	11,544
	Total Revenues	8,976	8,981	11,453	11,544	11,544	11,544	11,544
Expenses								
	Administration	708	708	671	756	756	756	756
	Wages and Benefits	524	784	782	792	792	792	792
	Operating	9,000	10,000	11,260	9,996	9,996	9,996	9,996
	Total Expenses	10,232	11,492	12,713	11,544	11,544	11,544	11,544
Other								
	Prior Year (Surplus)/Deficit	(2,511)	(2,511)	(1,260)	-	-	-	-
	Total Other	(2,511)	(2,511)	(1,260)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(1,255)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								204,778	- 41,289	=	163,489
Area B - Halfmoon Bay								163,732	- 31,777	=	131,955
Area D - Roberts Creek	31,137	32,597	32,484	34,917	37,027	2,110	6.04%	100.00%	141,966	- 37,027	- 1,081 = 103,858
Area E - Elphinstone								111,612	- 32,534	=	79,078
Area F - West Howe Sound								153,730	- 37,455	=	116,275
Member Municipalities											
District of Sechelt								368,808	- 2,992	=	365,816
Town of Gibsons								160,249	- 1,404	=	158,845
Sechelt Indian Government District								20,395	-	=	20,395
Net Taxes Levied	31,137	32,597	32,484	34,917	37,027	2,110	6.04%	100.00%			
Limit by law								1,325,270	- 37,027	- 148,532	= 1,139,711

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

	2016	2017	2018	2019	2020
Residential [01]	3.50	2.89	2.53	2.35	2.53
Utilities [02]	12.27	10.11	8.85	8.21	8.84
Major Industry [04]	11.92	9.82	8.60	7.98	8.59
Light Industry [05]	11.92	9.82	8.60	7.98	8.59
Business and Other [06]	8.59	7.08	6.20	5.75	6.19
Managed Forest Land [07]	10.51	8.66	7.59	7.04	7.58
Rec/Non Profit [08]	3.50	2.89	2.53	2.35	2.53
Farm [09]	3.50	2.89	2.53	2.35	2.53

* 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; Forecast Budget			
127		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	34,920	34,917	37,027	37,272	37,284	37,284	37,284
	Investment Income	85	-	-	-	-	-	-
	Total Revenues	35,005	34,917	37,027	37,272	37,284	37,284	37,284
Expenses								
	Administration	2,292	2,288	2,076	2,316	2,328	2,328	2,328
	Wages and Benefits	534	784	782	792	792	792	792
	Operating	33,738	33,715	34,398	34,164	34,164	34,164	34,164
	Total Expenses	36,564	36,787	37,256	37,272	37,284	37,284	37,284
Other								
	Transfer to/(from) Reserves	85	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(1,871)	(1,870)	(229)	-	-	-	-
	Total Other	(1,786)	(1,870)	(229)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(227)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								204,778		- 41,289 =	163,489
Area B - Halfmoon Bay								163,732		- 31,777 =	131,955
Area D - Roberts Creek								141,966		- 38,108 =	103,858
Area E - Elphinstone	15,319	17,534	16,061	12,230	25,607	13,377	109.38%	100.00%	111,612	- 25,607	- 6,927 = 79,078
Area F - West Howe Sound								153,730		- 37,455 =	116,275
Member Municipalities											
District of Sechelt								368,808		- 2,992 =	365,816
Town of Gibsons								160,249		- 1,404 =	158,845
Sechelt Indian Government District								20,395		- =	20,395
Net Taxes Levied	15,319	17,534	16,061	12,230	25,607	13,377	109.38%	100.00%			
Limit by law								1,325,270	- 25,607	- 159,952 =	1,139,711

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

	2016	2017	2018	2019	2020
Residential [01]	2.30	2.02	1.61	1.07	2.26
Utilities [02]	8.07	7.06	5.63	3.74	7.91
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.84	6.86	5.47	3.63	7.68
Business and Other [06]	5.65	4.94	3.94	2.62	5.54
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.30	2.02	1.61	1.07	2.26

* 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; Forecast Budget			
128		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	12,228	12,230	25,607	25,740	25,752	25,752	25,752
	Total Revenues	12,228	12,230	25,607	25,740	25,752	25,752	25,752
Expenses								
	Administration	1,248	1,252	1,096	1,224	1,224	1,224	1,224
	Wages and Benefits	534	784	782	792	792	792	792
	Operating	17,486	17,273	23,767	23,724	23,724	23,724	23,724
	Total Expenses	19,268	19,309	25,645	25,740	25,740	25,740	25,740
Other								
	Prior Year (Surplus)/Deficit	(7,079)	(7,079)	(38)	-	-	-	-
	Total Other	(7,079)	(7,079)	(38)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(39)	-	-	-	(12)	(12)	(12)

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test				
								Limit	This GIA	Other GIA	Remaining*	
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour								204,778	- 41,289	=	163,489	
Area B - Halfmoon Bay								163,732	- 31,777	=	131,955	
Area D - Roberts Creek								141,966	- 38,108	=	103,858	
Area E - Elphinstone								111,612	- 32,534	=	79,078	
Area F - West Howe Sound	22,189	25,155	16,191	25,086	25,570	484	1.93%	100.00%	153,730	- 25,570	- 11,885 =	116,275
Member Municipalities												
District of Sechelt								368,808	- 2,992	=	365,816	
Town of Gibsons								160,249	- 1,404	=	158,845	
Sechelt Indian Government District								20,395	-	=	20,395	
Net Taxes Levied	22,189	25,155	16,191	25,086	25,570	484	1.93%	100.00%				
Limit by law								1,325,270	- 25,570	- 159,989 =	1,139,711	

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

	2016	2017	2018	2019	2020
Residential [01]	1.50	1.50	.90	1.30	1.32
Utilities [02]	5.25	5.26	3.17	4.54	4.60
Major Industry [04]	5.10	5.11	3.07	4.41	4.47
Light Industry [05]	5.10	5.11	3.07	4.41	4.47
Business and Other [06]	3.68	3.68	2.22	3.18	3.22
Managed Forest Land [07]	4.50	4.51	2.71	3.89	3.95
Rec/Non Profit [08]	1.50	1.50	.90	1.30	1.32
Farm [09]	1.50	1.50	.90	1.30	1.32

* 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; Forecast Budget			
129		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	25,092	25,086	25,570	25,752	25,752	25,752	25,752
	Total Revenues	25,092	25,086	25,570	25,752	25,752	25,752	25,752
Expenses								
	Administration	1,512	1,513	1,430	1,596	1,608	1,608	1,608
	Wages and Benefits	534	784	782	792	792	792	792
	Operating	17,915	22,837	28,532	23,352	23,352	23,352	23,352
	Total Expenses	19,961	25,134	30,744	25,740	25,752	25,752	25,752
Other								
	Prior Year (Surplus)/Deficit	(48)	(48)	(5,174)	-	-	-	-
	Total Other	(48)	(48)	(5,174)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(5,179)	-	-	(12)	-	-	-



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	18,768	18,477	18,615	17,851	18,233	382	2.14%
Area B - Halfmoon Bay	15,963	16,017	16,656	17,215	16,557	(658)	(3.82%)
Area D - Roberts Creek	10,923	11,856	11,863	12,443	12,354	(89)	(0.72%)
Area E - Elphinstone	8,173	9,129	9,230	9,572	9,553	(19)	(0.20%)
Area F - West Howe Sound	18,170	17,577	16,538	16,161	16,391	230	1.42%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	71,997	73,056	72,902	73,242	73,089	(153)	(0.21%)

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	1.23	1.05	.92	.84	.84
Utilities [02]	4.30	3.68	3.23	2.93	2.95
Major Industry [04]	4.18	3.57	3.14	2.84	2.87
Light Industry [05]	4.18	3.57	3.14	2.84	2.87
Business and Other [06]	3.01	2.57	2.26	2.05	2.07
Managed Forest Land [07]	3.69	3.15	2.77	2.51	2.53
Rec/Non Profit [08]	1.23	1.05	.92	.84	.84
Farm [09]	1.23	1.05	.92	.84	.84

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
130		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	73,248	73,242	73,089	73,704	73,728	73,728	73,728
	Government Transfers	-	-	-	-	-	-	-
	Total Revenues	73,248	73,242	73,089	73,704	73,728	73,728	73,728
Expenses								
	Administration	5,064	5,068	4,915	5,532	5,556	5,556	5,556
	Wages and Benefits	33,863	32,908	32,908	32,904	32,904	32,904	32,904
	Operating	33,765	35,266	35,266	35,256	35,256	35,256	35,256
	Total Expenses	72,692	73,242	73,089	73,692	73,716	73,716	73,716
Other								
	Transfer to/(from) Reserves	547	-	-	-	-	-	-
	Total Other	547	-	-	-	-	-	-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:		(9)	-	-	(12)	(12)	(12)	(12)

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	3,649	3,541	13,543	3,412	(12,473)	(15,885) (465.56%)	24.95%
Area B - Halfmoon Bay	3,104	3,069	12,118	3,291	(11,327)	(14,618) (444.18%)	22.65%
Area D - Roberts Creek	2,124	2,272	8,631	2,378	(8,452)	(10,830) (455.42%)	16.90%
Area E - Elphinstone	1,589	1,749	6,715	1,830	(6,535)	(8,365) (457.10%)	13.07%
Area F - West Howe Sound	3,533	3,368	12,032	3,089	(11,213)	(14,302) (463.00%)	22.43%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	14,000	14,000	53,038	14,000	(50,000)	(64,000) (457.14%)	100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	.24	.20	.67	.16	(.58)
Utilities [02]	.84	.70	2.35	.56	(2.02)
Major Industry [04]	.81	.68	2.28	.54	(1.96)
Light Industry [05]	.81	.68	2.28	.54	(1.96)
Business and Other [06]	.59	.49	1.65	.39	(1.41)
Managed Forest Land [07]	.72	.60	2.02	.48	(1.73)
Rec/Non Profit [08]	.24	.20	.67	.16	(.58)
Farm [09]	.24	.20	.67	.16	(.58)

Electoral Area Services - Elections		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
131		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	14,004	14,000	(50,000)	14,004	93,539	14,004	14,004
	Investment Income	4,360	-	-	-	-	-	-
	Other Revenue	-	-	-	-	18,000	-	-
	Total Revenues	18,364	14,000	(50,000)	14,004	111,539	14,004	14,004
Expenses								
	Administration	8,808	8,811	-	-	8,880	-	-
	Wages and Benefits	498	-	-	-	117,504	-	-
	Operating	8	-	-	-	34,056	-	-
	Total Expenses	9,314	8,811	-	-	160,440	-	-
Other								
	Transfer to/(from) Reserves	9,043	5,189	(50,000)	14,004	(48,876)	14,004	14,004
	Total Other	9,043	5,189	(50,000)	14,004	(48,876)	14,004	14,004
Electoral Area Services - Elections (Surplus)/Deficit:		(7)	-	-	-	25	-	-

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; Forecast Budget			
135		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Investment Income	2,745	-	-	-	-	-	-
	Internal Recoveries	21,204	21,205	14,850	64,392	64,392	64,392	64,392
	Other Revenue	669	-	-	-	-	-	-
	Total Revenues	24,618	21,205	14,850	64,392	64,392	64,392	64,392
Expenses								
	Administration	-	-	1,828	-	-	-	-
	Wages and Benefits	8,879	10,960	4,470	54,012	54,012	54,012	54,012
	Operating	2,589	70,245	70,380	10,380	10,380	10,380	10,380
	Amortization of Tangible Capital Assets	2,868	2,869	2,869	2,868	2,868	2,868	2,868
	Total Expenses	14,336	84,074	79,547	67,260	67,260	67,260	67,260
Other								
	Transfer to/(from) Reserves	13,155	(17,500)	(19,328)	-	-	-	-
	Transfer to/(from) Appropriated Surplus	-	(42,500)	(42,500)	-	-	-	-
	Unfunded Amortization	(2,868)	(2,869)	(2,869)	(2,868)	(2,868)	(2,868)	(2,868)
	Total Other	10,287	(62,869)	(64,697)	(2,868)	(2,868)	(2,868)	(2,868)
Corporate Sustainability Services (Surplus)/Deficit:		5	-	-	-	-	-	-



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	8,843	8,300	3,134	1,910	3,006	1,096	57.38%
Area B - Halfmoon Bay	7,522	7,195	2,804	1,842	2,730	888	48.21%
Area D - Roberts Creek	5,147	5,326	1,997	1,332	2,037	705	52.93%
Area E - Elphinstone	3,851	4,101	1,554	1,024	1,575	551	53.81%
Area F - West Howe Sound	8,562	7,895	2,784	1,730	2,702	972	56.18%
Member Municipalities							
District of Sechelt	14,831	14,882	5,790	3,785	5,639	1,854	48.98%
Town of Gibsons	6,595	6,768	2,600	1,725	2,646	921	53.39%
Sechelt Indian Government District	1,408	1,258	450	277	437	160	57.76%
Net Taxes Levied	56,759	55,724	21,112	13,624	20,771	7,147	52.46%
							100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	.58	.47	.16	.09	.14
Utilities [02]	2.03	1.65	.54	.31	.49
Major Industry [04]	1.97	1.60	.53	.30	.47
Light Industry [05]	1.97	1.60	.53	.30	.47
Business and Other [06]	1.42	1.16	.38	.22	.34
Managed Forest Land [07]	1.74	1.42	.47	.27	.42
Rec/Non Profit [08]	.58	.47	.16	.09	.14
Farm [09]	.58	.47	.16	.09	.14

Regional Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
136		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	13,620	13,624	20,771	123,288	123,324	123,324	123,324
	Investment Income	1,425	-	-	-	-	-	-
	Total Revenues	15,045	13,624	20,771	123,288	123,324	123,324	123,324
Expenses								
	Administration	1,128	1,124	2,961	1,236	1,272	1,272	1,272
	Wages and Benefits	7	-	7,003	109,416	109,416	109,416	109,416
	Operating	-	12,500	12,635	82,632	12,636	12,636	12,636
	Total Expenses	1,135	13,624	22,599	193,284	123,324	123,324	123,324
Other								
	Transfer to/(from) Reserves	13,918	-	(1,828)	(69,996)	-	-	-
	Total Other	13,918	-	(1,828)	(69,996)	-	-	-
Regional Sustainability Services (Surplus)/Deficit:		8	-	-	-	-	-	-

140 **Member Municipality Debt**

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



Taxation Impact

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

Member Municipality Debt		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
140		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Member Municipality Debt	1,947,862	1,947,878	1,876,276	1,828,500	1,786,896	1,421,760	1,421,760
	Total Revenues	1,947,862	1,947,878	1,876,276	1,828,500	1,786,896	1,421,760	1,421,760
Expenses								
	Debt Charges Member Municipalities	1,947,862	1,350,995	1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
	Debt Charges - Interest	-	596,883	-	-	-	-	-
	Total Expenses	1,947,862	1,947,878	1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
Member Municipality Debt (Surplus)/Deficit:		-	-	-	5	3	(2)	(2)



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

Requisitions	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour					644	644	14.47%
Area B - Halfmoon Bay					585	585	13.14%
Area D - Roberts Creek					436	436	9.81%
Area E - Elphinstone					337	337	7.58%
Area F - West Howe Sound					579	579	13.01%
Member Municipalities							
District of Sechelt					1,208	1,208	27.15%
Town of Gibsons					567	567	12.74%
Sechelt Indian Government District					93	93	2.10%
Net Taxes Levied					4,448	4,448	100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	-	-	-	-	.03
Utilities [02]	-	-	-	-	.10
Major Industry [04]	-	-	-	-	.10
Light Industry [05]	-	-	-	-	.10
Business and Other [06]	-	-	-	-	.07
Managed Forest Land [07]	-	-	-	-	.09
Rec/Non Profit [08]	-	-	-	-	.03
Farm [09]	-	-	-	-	.03

Feasibility Studies - Regional		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
150		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	-	-	4,448	21,864	-	-	-
	Total Revenues	-	-	4,448	21,864	-	-	-
Expenses								
	Wages and Benefits	-	-	4,448	-	-	-	-
	Operating	-	-	-	30,000	-	-	-
	Total Expenses	-	-	4,448	30,000	-	-	-
Other								
	Transfer to/(from) Appropriated Surplus	-	-	-	(8,136)	-	-	-
	Total Other	-	-	-	(8,136)	-	-	-
Feasibility Studies - Regional (Surplus)/Deficit:		-	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	34,429	38,535	43,279	47,856	49,885	2,029	4.24%
Area B - Halfmoon Bay	29,284	33,405	38,725	46,153	45,300	(853)	(1.85%)
Area D - Roberts Creek	20,038	24,726	27,581	33,357	33,801	444	1.33%
Area E - Elphinstone	14,992	19,038	21,459	25,662	26,137	475	1.85%
Area F - West Howe Sound	33,333	36,656	38,450	43,326	44,844	1,518	3.50%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	5,483	5,842	6,209	6,930	7,245	315	4.55%
Net Taxes Levied	137,559	158,202	175,702	203,284	207,211	3,927	1.93%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	2.26	2.19	2.15	2.24	2.31
Utilities [02]	7.89	7.67	7.52	7.85	8.07
Major Industry [04]	7.67	7.45	7.30	7.62	7.84
Light Industry [05]	7.67	7.45	7.30	7.62	7.84
Business and Other [06]	5.53	5.37	5.26	5.49	5.65
Managed Forest Land [07]	6.77	6.57	6.44	6.73	6.92
Rec/Non Profit [08]	2.26	2.19	2.15	2.24	2.31
Farm [09]	2.26	2.19	2.15	2.24	2.31

Bylaw Enforcement	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200	2019	2019	2020	2021	2022	2023	2024
Revenues							
Tax Requisitions	203,280	203,284	207,211	206,436	206,964	206,964	206,964
User Fees & Service Charges	2,000	513	513	516	516	516	516
Investment Income	2,275	-	-	-	-	-	-
Total Revenues	207,555	203,797	207,724	206,952	207,480	207,480	207,480
Expenses							
Administration	36,936	36,940	38,462	40,944	41,460	41,460	41,460
Wages and Benefits	122,419	149,387	152,192	148,032	148,032	148,032	148,032
Operating	10,263	17,470	18,734	17,976	17,976	17,976	17,976
Amortization of Tangible Capital Assets	5,676	5,673	5,673	5,676	5,676	5,676	5,676
Total Expenses	175,294	209,470	215,061	212,628	213,144	213,144	213,144
Other							
Transfer to/(from) Reserves	37,938	-	(1,664)	-	-	-	-
Unfunded Amortization	(5,676)	(5,673)	(5,673)	(5,676)	(5,676)	(5,676)	(5,676)
Total Other	32,262	(5,673)	(7,337)	(5,676)	(5,676)	(5,676)	(5,676)
Bylaw Enforcement (Surplus)/Deficit:	1	-	-	-	(12)	(12)	(12)

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay		115	991	150		(150) (100.00%)	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		(150) (100.00%)	100.00%
Limit by law	26,011	26,011	30,748	34,685	32,746		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2016	2017	2018	2019	2020		
Residential [01]	-	.01	.05	.01	-		
Utilities [02]	-	.03	.19	.03	-		
Major Industry [04]	-	.03	.19	.02	-		
Light Industry [05]	-	.03	.19	.02	-		
Business and Other [06]	-	.02	.13	.02	-		
Managed Forest Land [07]	-	.02	.16	.02	-		
Rec/Non Profit [08]	-	.01	.05	.01	-		
Farm [09]	-	.01	.05	.01	-		

Halfmoon Bay Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
204		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	156	150	-	-	-	-	-
	User Fees & Service Charges	210	-	-	-	-	-	-
	Investment Income	42	-	-	-	-	-	-
	Total Revenues	408	150	-	-	-	-	-
Expenses								
	Administration	144	141	139	156	156	156	156
	Wages and Benefits	43	919	905	900	900	900	900
	Total Expenses	187	1,060	1,044	1,056	1,056	1,056	1,056
Other								
	Transfer to/(from) Reserves	1,127	-	(1,044)	(1,056)	(1,056)	(1,056)	(1,056)
	Prior Year (Surplus)/Deficit	(911)	(910)	-	-	-	-	-
	Total Other	216	(910)	(1,044)	(1,056)	(1,056)	(1,056)	(1,056)
Halfmoon Bay Smoke Control (Surplus)/Deficit:		(5)	-	-	-	-	-	-

206 Roberts Creek Smoke Control



About: A service established for the purpose of regulating the emission of smoke or other airborne emissions and nuisances in Electoral Area D - Roberts Creek.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1055 - Roberts Creek Smoke Control

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

Requisitions	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek			991	149		(149) (100.00%)	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		(149) (100.00%)	100.00%
Limit by law	21,957	21,957	24,977	28,876	28,393		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2016	2017	2018	2019	2020		
Residential [01]	-	-	.08	.01	-		
Utilities [02]	-	-	.27	.04	-		
Major Industry [04]	-	-	.26	.03	-		
Light Industry [05]	-	-	.26	.03	-		
Business and Other [06]	-	-	.19	.02	-		
Managed Forest Land [07]	-	-	.23	.03	-		
Rec/Non Profit [08]	-	-	.08	.01	-		
Farm [09]	-	-	.08	.01	-		

Roberts Creek Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
206		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	144	149	-	-	-	-	-
	User Fees & Service Charges	90	-	-	-	-	-	-
	Investment Income	317	-	-	-	-	-	-
	Total Revenues	551	149	-	-	-	-	-
Expenses								
	Administration	144	140	139	156	156	156	156
	Wages and Benefits	206	919	905	900	900	900	900
	Total Expenses	350	1,059	1,044	1,056	1,056	1,056	1,056
Other								
	Transfer to/(from) Reserves	1,117	-	(1,044)	(1,056)	(1,056)	(1,056)	(1,056)
	Prior Year (Surplus)/Deficit	(911)	(910)	-	-	-	-	-
	Total Other	206	(910)	(1,044)	(1,056)	(1,056)	(1,056)	(1,056)
Roberts Creek Smoke Control (Surplus)/Deficit:		5	-	-	-	-	-	-

210 Gibsons & District Fire Protection



About: Provides Fire Protection and Public Safety services in the Town of Gibsons and to portions of Electoral Areas E and F. A Main Hall on North Road in Gibsons is supplemented by a second hall located beside Cedar Grove School. Volunteers are an important asset to this service.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1027.7 - Gibsons & District Fire Protection

Basis of Apportionment: Land & Improvements

Limit on Taxation: The greater of \$0.570/\$1000 or \$1090000

Requisitions	2016	2017	2018	2019	2020	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	321,227	24,128	8.12%
Area F - West Howe Sound	177,455	194,906	200,763	201,836	215,390	13,554	6.72%
Member Municipalities							
District of Sechelt							
Town of Gibsons	429,445	459,532	490,512	500,339	539,867	39,528	7.90%
Sechelt Indian Government District							
Net Taxes Levied	857,562	932,767	984,329	999,275	1,076,484	77,209	7.73%
Limit by law	1,166,283	1,508,622	1,748,636	2,005,149	1,970,558		

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

	2016	2017	2018	2019	2020
Residential [01]	37.72	32.04	29.34	25.96	28.36
Utilities [02]	132.03	112.13	102.69	90.87	99.25
Major Industry [04]	-	-	-	-	-
Light Industry [05]	128.26	108.92	99.76	88.28	96.41
Business and Other [06]	92.42	78.49	71.88	63.61	69.47
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	37.72	32.04	29.34	25.96	28.36
Farm [09]	37.72	32.03	29.33	25.96	28.35

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2019	2019	2020	2021	2022	2023	2024
Revenues								
Grants in Lieu of Taxes		178	-	-	-	-	-	-
Tax Requisitions		999,273	999,275	1,076,484	1,194,120	1,201,488	1,124,676	1,124,676
Government Transfers		-	-	-	-	-	-	-
Investment Income		9,991	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		5,385	-	-	-	-	-	-
Other Revenue		4,196	-	-	-	-	-	-
Total Revenues		1,019,023	999,275	1,076,484	1,194,120	1,201,488	1,124,676	1,124,676
Expenses								
Administration		96,996	96,993	99,001	108,576	110,352	110,352	110,352
Wages and Benefits		337,697	385,763	398,664	395,580	395,580	395,580	395,580
Operating		336,372	307,152	345,108	344,220	344,220	344,220	344,220
Debt Charges - Interest		6,160	6,707	4,528	10,824	7,404	4,584	2,820
Amortization of Tangible Capital Assets		153,273	145,029	153,274	153,276	153,276	153,276	153,276
Total Expenses		930,498	941,644	1,000,575	1,012,476	1,010,832	1,008,012	1,006,248
Other								
Capital Expenditures (Excluding Wages)		168,267	267,073	463,464	-	-	-	-
Proceeds from Sale of TCA		(5,385)	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	(350,000)	-	-	-	-
Debt Principal Repayment		65,052	64,504	66,683	134,928	143,940	69,960	71,724
Transfer to/(from) Reserves		8,492	(128,917)	49,036	200,004	200,004	200,004	200,004
Transfer to/(from) Other Funds		5,385	-	-	-	-	-	-
Unfunded Amortization		(153,273)	(145,029)	(153,274)	(153,276)	(153,276)	(153,276)	(153,276)
Total Other		88,538	57,631	75,909	181,656	190,668	116,688	118,452
Gibsons & District Fire Protection (Surplus)/Deficit:		13	-	-	12	12	24	24

Capital Project Summary

Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1065	Frank West Hall / Cliff Mahlman Fire Station Roof Replacement	74,443	89,628	-	-	-	-	-
CP1124	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1125	Replace Fire Prevention Officer Vehicle	63,952	74,952	11,004	-	-	-	-
CP1157	Portable and Mobile Radio Replacements	29,838	30,000	-	-	-	-	-
CP1158	Auto Extrication Equipment Replacement	-	50,004	50,004	-	-	-	-
CP1159	Hazardous Material Response Equipment	34	20,004	19,968	-	-	-	-
CP1196	Replacement of Engine #1 (Unit 371)	-	-	350,004	-	-	-	-
CP1197	Automatic Garage Door Openers (Halls 1 and 2)	-	-	30,000	-	-	-	-
Capital Projects Total:		168,267	267,084	463,476				

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	2016	2017	2018	2019	2020	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	509,053	50,353	10.98%
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	509,053	50,353	10.98%
Limit by law	1,623,189	1,623,189	1,846,415	2,133,227	2,095,979		

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

	2016	2017	2018	2019	2020
Residential [01]	47.29	39.02	34.48	31.95	36.08
Utilities [02]	165.50	136.57	120.68	111.83	126.27
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	115.85	95.60	84.48	78.28	88.39
Managed Forest Land [07]	141.86	117.06	103.44	95.86	108.23
Rec/Non Profit [08]	47.29	39.02	34.48	31.95	36.08
Farm [09]	47.29	39.02	34.48	31.95	36.07

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	458,700	458,700	509,053	533,292	534,012	534,012	534,012	534,012
Government Transfers	-	-	-	-	-	-	-	-
User Fees & Service Charges	225	-	-	-	-	-	-	-
Investment Income	14,989	-	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	23	-	-	-	-	-	-	-
Other Revenue	50	-	-	-	-	-	-	-
Total Revenues	473,987	458,700	509,053	533,292	534,012	534,012	534,012	534,012
Expenses								
Administration	42,108	42,104	49,443	53,748	54,468	54,468	54,468	54,468
Wages and Benefits	118,631	117,056	135,570	130,788	130,788	130,788	130,788	130,788
Operating	200,222	204,540	204,040	198,755	198,755	198,755	198,755	198,755
Amortization of Tangible Capital Assets	70,699	72,700	70,700	70,704	70,704	70,704	70,704	70,704
Total Expenses	431,660	436,400	459,753	453,995	454,715	454,715	454,715	454,715
Other								
Capital Expenditures (Excluding Wages)	21,831	176,500	502,500	-	-	-	-	-
Proceeds from Sale of TCA	(23)	-	-	-	-	-	-	-
Transfer to/(from) Reserves	91,191	(81,500)	(382,500)	150,000	150,000	150,000	150,000	150,000
Transfer to/(from) Other Funds	23	-	-	-	-	-	-	-
Unfunded Amortization	(70,699)	(72,700)	(70,700)	(70,704)	(70,704)	(70,704)	(70,704)	(70,704)
Total Other	42,323	22,300	49,300	79,296	79,296	79,296	79,296	79,296
Roberts Creek Fire Protection (Surplus)/Deficit:	(4)	-	-	(1)	(1)	(1)	(1)	(1)

Capital Project Summary

Roberts Creek Fire Protection

212

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1113	Roberts Creek VFD Roof Replacement	-	150,000	150,000	-	-	-	-
CP1127	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1160	Portable Radio Replacements	21,831	24,000	-	-	-	-	-
CP1198	Engine #1 Replacement	-	-	350,004	-	-	-	-
Capital Projects Total:		21,831	176,496	502,500				

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	2016	2017	2018	2019	2020	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	487,974	62,835	14.78%
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	487,974	62,835	14.78%
Limit by law	837,172	837,172	1,003,935	1,131,353	1,052,074		

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

	2016	2017	2018	2019	2020
Residential [01]	39.42	33.73	30.74	28.69	35.36
Utilities [02]	137.96	118.05	107.58	100.42	123.77
Major Industry [04]	-	-	-	-	-
Light Industry [05]	134.02	114.68	104.51	97.55	120.23
Business and Other [06]	96.57	82.64	75.31	70.29	86.64
Managed Forest Land [07]	118.25	101.19	92.21	86.07	106.09
Rec/Non Profit [08]	39.42	33.73	30.74	28.69	35.36
Farm [09]	39.39	33.72	30.71	28.65	35.31

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		425,136	425,139	487,974	554,628	555,348	555,348	555,348
Government Transfers		-	-	-	-	-	-	-
User Fees & Service Charges		225	-	-	-	-	-	-
Investment Income		11,753	-	-	-	-	-	-
Total Revenues		437,114	425,139	487,974	554,628	555,348	555,348	555,348
Expenses								
Administration		39,288	39,283	41,354	45,480	46,200	46,200	46,200
Wages and Benefits		109,075	104,998	141,262	136,500	136,500	136,500	136,500
Operating		194,623	205,858	212,358	205,056	205,056	205,056	205,056
Debt Charges - Interest		-	-	-	4,572	3,612	2,628	1,620
Amortization of Tangible Capital Assets		47,296	52,084	47,299	47,304	47,304	47,304	47,304
Total Expenses		390,282	402,223	442,273	438,912	438,672	437,688	436,680
Other								
Capital Expenditures (Excluding Wages)		29,538	24,500	557,500	-	-	-	-
Proceeds from Long Term Debt		-	-	(200,000)	-	-	-	-
Debt Principal Repayment		-	-	-	38,028	38,988	39,984	40,980
Transfer to/(from) Reserves		64,597	50,500	(264,500)	125,004	125,004	125,004	125,004
Unfunded Amortization		(47,296)	(52,084)	(47,299)	(47,304)	(47,304)	(47,304)	(47,304)
Total Other		46,839	22,916	45,701	115,728	116,688	117,684	118,680
Halfmoon Bay Fire Protection (Surplus)/Deficit:		7	-	-	12	12	24	12

Capital Project Summary

Halfmoon Bay Fire Protection

216

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1120	Turn-out Gear	5,724	-	-	-	-	-	-
CP1129	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1161	Portable Radio Replacements	23,814	21,996	-	-	-	-	-
CP1199	Facility Upgrades - Training Yard Fencing	-	-	35,004	-	-	-	-
CP1200	Tanker (Tender) Replacement	-	-	500,004	-	-	-	-
CP1201	Gear Washing Machine	-	-	20,004	-	-	-	-
Capital Projects Total:		29,538	24,492	557,508				

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	104,149	109,051	107,436	109,794	125,833	16,039	14.61%
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	125,833	16,039	14.61%
Limit by law	138,667	138,667	150,508	157,110	159,098		

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

	2016	2017	2018	2019	2020
Residential [01]	74.71	66.62	60.40	58.92	66.25
Utilities [02]	261.49	233.18	211.41	206.23	231.89
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	183.04	163.22	147.99	144.36	162.32
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	74.71	66.62	60.40	58.92	66.25
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		109,800	109,794	125,833	122,304	122,640	122,640	122,640
Government Transfers		-	-	-	-	-	-	-
Investment Income		6,091	-	2,234	2,460	2,688	2,928	3,180
Other Revenue		2,698	-	-	-	-	-	-
Total Revenues		118,589	109,794	128,067	124,764	125,328	125,568	125,820
Expenses								
Administration		8,004	8,002	10,857	12,096	12,444	12,444	12,444
Wages and Benefits		2,705	8,057	19,241	14,472	14,472	14,472	14,472
Operating		64,330	80,496	82,496	82,513	82,513	82,513	82,513
Debt Charges - Interest		4,880	4,880	4,880	4,880	4,880	4,880	4,880
Amortization of Tangible Capital Assets		19,815	19,219	19,820	19,824	19,824	19,824	19,824
Total Expenses		99,734	120,654	137,294	133,785	134,133	134,133	134,133
Other								
Capital Expenditures (Excluding Wages)		16,794	8,500	2,500	-	-	-	-
Debt Principal Repayment		5,377	3,359	5,593	5,819	6,047	6,287	6,539
Transfer to/(from) Reserves		16,466	(3,500)	2,500	5,004	5,004	5,004	5,004
Transfer to/(from) Other Funds		35	-	-	-	-	-	-
Unfunded Amortization		(19,815)	(19,219)	(19,820)	(19,824)	(19,824)	(19,824)	(19,824)
Total Other		18,857	(10,860)	(9,227)	(9,001)	(8,773)	(8,533)	(8,281)
Egmont Fire Protection (Surplus)/Deficit:		2	-	-	20	32	32	32

Capital Project Summary

Egmont Fire Protection

218

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1131	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1162	Portable Radio Replacements	5,838	6,000	-	-	-	-	-
CP1172	Egmont Fire - Capital Expenditures	10,956	-	-	-	-	-	-
Capital Projects Total:		16,794	8,496	2,496				

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	60,657	58,388	58,983	56,511	60,891	4,380	7.75%
Area B - Halfmoon Bay	51,594	50,615	52,776	54,499	55,295	796	1.46%
Area D - Roberts Creek	35,303	37,464	37,589	39,390	41,259	1,869	4.74%
Area E - Elphinstone	26,414	28,846	29,245	30,303	31,904	1,601	5.28%
Area F - West Howe Sound	58,727	55,541	52,402	51,161	54,739	3,578	6.99%
Member Municipalities							
District of Sechelt	101,729	104,690	108,985	111,953	114,239	2,286	2.04%
Town of Gibsons	45,237	47,609	48,934	51,017	53,600	2,583	5.06%
Sechelt Indian Government District	9,661	8,852	8,461	8,183	8,843	660	8.07%
Net Taxes Levied	389,321	392,005	397,375	403,017	420,770	17,753	4.41%
Limit by law	729,965	729,965	846,409	949,509	927,689		

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

	2016	2017	2018	2019	2020
Residential [01]	3.97	3.32	2.93	2.65	2.82
Utilities [02]	13.91	11.62	10.24	9.27	9.85
Major Industry [04]	13.51	11.28	9.95	9.00	9.57
Light Industry [05]	13.51	11.28	9.95	9.00	9.57
Business and Other [06]	9.74	8.13	7.17	6.49	6.90
Managed Forest Land [07]	11.92	9.96	8.78	7.94	8.45
Rec/Non Profit [08]	3.97	3.32	2.93	2.65	2.82
Farm [09]	3.97	3.32	2.93	2.65	2.82

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		403,020	403,017	420,770	396,924	401,148	405,120	405,120
Investment Income		15,823	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		54	-	-	-	-	-	-
Total Revenues		418,897	403,017	420,770	396,924	401,148	405,120	405,120
Expenses								
Administration		36,024	36,027	32,203	34,380	34,776	34,776	34,776
Wages and Benefits		39,892	18,776	37,685	7,032	7,032	7,032	7,032
Operating		211,148	263,414	267,896	245,712	249,552	253,524	253,524
Amortization of Tangible Capital Assets		67,536	67,536	67,536	67,536	67,536	67,536	67,536
Total Expenses		354,600	385,753	405,320	354,660	358,896	362,868	362,868
Other								
Capital Expenditures (Excluding Wages)		-	277,500	584,900	-	-	-	-
Proceeds from Sale of TCA		(54)	-	-	-	-	-	-
Transfer to/(from) Reserves		131,831	(192,700)	(501,914)	109,800	109,800	109,800	109,800
Transfer to/(from) Other Funds		54	-	-	-	-	-	-
Unfunded Amortization		(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other		64,295	17,264	15,450	42,264	42,264	42,264	42,264
Emergency Telephone - 911 (Surplus)/Deficit:		(2)	-	-	-	12	12	12

Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2019	2019	2020	2021	2022	2023	2024
CP1006	Chapman Creek Radio Tower	-	180,000	268,896	-	-	-	-
CP1007	Gibsons Radio Tower	-	97,500	46,596	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	-	-	128,004	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	-	-	141,396	-	-	-	-
Capital Projects Total:			277,500	584,892				



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	40,806	37,168	35,241	28,896	36,767	7,871	27.24%
Area B - Halfmoon Bay	34,708	32,220	31,532	27,867	33,388	5,521	19.81%
Area D - Roberts Creek	23,749	23,849	22,458	20,141	24,913	4,772	23.69%
Area E - Elphinstone	17,769	18,363	17,473	15,495	19,264	3,769	24.32%
Area F - West Howe Sound	39,507	35,356	31,309	26,160	33,052	6,892	26.35%
Member Municipalities							
District of Sechelt	68,435	66,643	65,115	57,245	68,980	11,735	20.50%
Town of Gibsons	30,432	30,307	29,237	26,086	32,365	6,279	24.07%
Sechelt Indian Government District	6,499	5,635	5,055	4,184	5,340	1,156	27.63%
Net Taxes Levied	261,905	249,539	237,420	206,076	254,069	47,993	23.29%
Limit by law	1,042,807	1,042,807	1,209,156	1,356,441	1,325,270		

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

	2016	2017	2018	2019	2020
Residential [01]	2.67	2.11	1.75	1.35	1.70
Utilities [02]	9.36	7.39	6.12	4.74	5.95
Major Industry [04]	9.09	7.18	5.95	4.60	5.78
Light Industry [05]	9.09	7.18	5.95	4.60	5.78
Business and Other [06]	6.55	5.18	4.28	3.32	4.16
Managed Forest Land [07]	8.02	6.34	5.25	4.06	5.10
Rec/Non Profit [08]	2.67	2.11	1.75	1.35	1.70
Farm [09]	2.67	2.11	1.75	1.35	1.70

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		206,076	206,076	254,069	251,736	252,576	252,576	252,576
Government Transfers		11,757	11,777	-	-	-	-	-
Investment Income		3,500	-	-	-	-	-	-
Other Revenue		2,516	-	-	-	-	-	-
Total Revenues		223,849	217,853	254,069	251,736	252,576	252,576	252,576
Expenses								
Administration		56,988	56,985	51,375	53,832	54,672	54,672	54,672
Wages and Benefits		111,994	68,106	112,623	106,932	106,932	106,932	106,932
Operating		64,526	112,762	111,940	90,984	90,984	90,984	90,984
Amortization of Tangible Capital Assets		6,837	7,738	6,833	6,828	6,828	6,828	6,828
Total Expenses		240,345	245,591	282,771	258,576	259,416	259,416	259,416
Other								
Capital Expenditures (Excluding Wages)		14,732	-	-	-	-	-	-
Transfer to/(from) Reserves		(24,389)	(20,000)	(21,869)	-	-	-	-
Unfunded Amortization		(6,837)	(7,738)	(6,833)	(6,828)	(6,828)	(6,828)	(6,828)
Total Other		(16,494)	(27,738)	(28,702)	(6,828)	(6,828)	(6,828)	(6,828)
Sunshine Coast Emergency Planning (Surplus)/Deficit:		2	-	-	12	12	12	12

Capital Project Summary

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2019	2019	2020	2021	2022	2023	2024
CP1173 SCEP - Capital Expenditures		14,732	-	-	-	-	-	-
Capital Projects Total:		14,732						

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	2016	2017	2018	2019	2020	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	13,592	1,361	11.13%
Area D - Roberts Creek	17,107	15,387	11,365	8,840	10,142	1,302	14.73%
Area E - Elphinstone	12,800	11,847	8,842	6,801	7,842	1,041	15.31%
Area F - West Howe Sound	19,532	16,148	11,174	8,193	9,499	1,306	15.94%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	4,682	3,635	2,558	1,836	2,174	338	18.41%
Net Taxes Levied	79,122	67,806	49,896	37,901	43,249	5,348	14.11%
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

	2016	2017	2018	2019	2020
Residential [01]	1.93	1.36	.88	.59	.69
Utilities [02]	6.74	4.77	3.10	2.08	2.42
Major Industry [04]	6.55	4.63	3.01	2.02	2.35
Light Industry [05]	6.55	4.63	3.01	2.02	2.35
Business and Other [06]	4.72	3.34	2.17	1.46	1.70
Managed Forest Land [07]	5.78	4.09	2.65	1.78	2.08
Rec/Non Profit [08]	1.93	1.36	.88	.59	.69
Farm [09]	1.93	1.36	.88	.59	.69

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		37,896	37,901	43,249	39,936	40,116	40,116	40,116
User Fees & Service Charges		33,347	32,488	32,488	32,484	32,484	32,484	32,484
Investment Income		4,276	-	-	-	-	-	-
Other Revenue		302	-	-	-	-	-	-
Total Revenues		75,821	70,389	75,737	72,420	72,600	72,600	72,600
Expenses								
Administration		13,380	13,382	13,450	13,644	13,824	13,824	13,824
Wages and Benefits		32,419	36,059	41,860	37,440	37,440	37,440	37,440
Operating		17,392	20,948	22,091	21,336	21,336	21,336	21,336
Amortization of Tangible Capital Assets		4,332	4,336	4,336	4,332	4,332	4,332	4,332
Total Expenses		67,523	74,725	81,737	76,752	76,932	76,932	76,932
Other								
Transfer to/(from) Reserves		12,630	-	(1,664)	-	-	-	-
Unfunded Amortization		(4,332)	(4,336)	(4,336)	(4,332)	(4,332)	(4,332)	(4,332)
Total Other		8,298	(4,336)	(6,000)	(4,332)	(4,332)	(4,332)	(4,332)
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	2016	2017	2018	2019	2020	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	197	(38) (16.17%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	260	263	231	235	197	(38) (16.17%)	100.00%
Limit by law	8,861	8,861	9,366	10,386	10,566		

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

	2016	2017	2018	2019	2020
Residential [01]	.22	.21	.17	.16	.13
Utilities [02]	.78	.72	.60	.55	.45
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	.39	.32
Managed Forest Land [07]	.67	.62	.52	.47	.39
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.22	.21	.17	.16	.13

Keats Island Dog Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
291		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	240	235	197	2,508	2,508	2,508	2,508
	User Fees & Service Charges	-	350	350	348	348	348	348
	Total Revenues	240	585	547	2,856	2,856	2,856	2,856
Expenses								
	Administration	228	224	215	240	240	240	240
	Wages and Benefits	-	1,336	1,318	1,320	1,320	1,320	1,320
	Operating	-	1,300	1,300	1,308	1,308	1,308	1,308
	Total Expenses	228	2,860	2,833	2,868	2,868	2,868	2,868
Other								
	Prior Year (Surplus)/Deficit	(2,276)	(2,275)	(2,286)	-	-	-	-
	Total Other	(2,276)	(2,275)	(2,286)	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,288)	-	-	12	12	12	12



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	2016	2017	2018	2019	2020	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	423,708	(4,386) (1.02%)	15.36%
Area D - Roberts Creek	210,297	255,981	291,299	309,410	316,154	6,744 2.18%	11.46%
Area E - Elphinstone	157,345	197,097	226,641	238,032	244,468	6,436 2.70%	8.87%
Area F - West Howe Sound	349,829	379,494	406,098	401,873	419,448	17,575 4.37%	15.21%
Member Municipalities							
District of Sechelt	605,990	715,311	844,594	879,389	875,382	(4,007) (0.46%)	31.74%
Town of Gibsons	269,471	325,297	379,222	400,736	410,718	9,982 2.49%	14.89%
Sechelt Indian Government District	57,549	60,481	65,573	64,277	67,763	3,486 5.42%	2.46%
Net Taxes Levied	1,957,820	2,279,493	2,622,424	2,721,812	2,757,641	35,829 1.32%	100.00%
Limit by law	3,067,197	3,067,197	3,563,264	4,040,313	3,921,720		

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

	2016	2017	2018	2019	2020
Residential [01]	23.67	22.68	22.68	20.80	21.57
Utilities [02]	82.85	79.37	79.39	72.78	75.51
Major Industry [04]	80.48	77.10	77.12	70.70	73.35
Light Industry [05]	80.48	77.10	77.12	70.70	73.35
Business and Other [06]	57.99	55.56	55.57	50.95	52.85
Managed Forest Land [07]	71.01	68.03	68.05	62.39	64.72
Rec/Non Profit [08]	23.67	22.68	22.68	20.80	21.57
Farm [09]	23.67	22.68	22.68	20.79	21.57

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	2,721,816	2,721,812	2,757,641	2,899,980	2,889,684	2,889,684	2,889,684	
Government Transfers	1,860,542	1,772,392	1,796,654	1,796,652	1,796,652	1,796,652	1,796,652	1,796,652
User Fees & Service Charges	854,495	745,447	796,966	789,457	796,957	796,957	796,957	796,957
Investment Income	1,418	-	-	-	-	-	-	-
Internal Recoveries	298	-	-	-	-	-	-	-
Other Revenue	47,503	8,901	3,611	3,612	3,612	3,612	3,612	3,612
Total Revenues	5,486,072	5,248,552	5,354,872	5,489,701	5,486,905	5,486,905	5,486,905	5,486,905
Expenses								
Administration	479,400	479,404	474,766	529,248	533,220	533,220	533,220	533,220
Wages and Benefits	2,548,275	2,383,270	2,481,906	2,559,432	2,554,152	2,554,152	2,554,152	2,554,152
Operating	2,297,982	2,385,878	2,398,200	2,401,008	2,399,508	2,399,508	2,399,508	2,399,508
Amortization of Tangible Capital Assets	34,609	42,295	34,605	34,608	34,608	34,608	34,608	34,608
Total Expenses	5,360,266	5,290,847	5,389,477	5,524,296	5,521,488	5,521,488	5,521,488	5,521,488
Other								
Capital Expenditures (Excluding Wages)	-	-	6,000	-	-	-	-	-
Transfer to/(from) Reserves	160,416	-	(6,000)	-	-	-	-	-
Unfunded Amortization	(34,609)	(42,295)	(34,605)	(34,608)	(34,608)	(34,608)	(34,608)	(34,608)
Total Other	125,807	(42,295)	(34,605)	(34,608)	(34,608)	(34,608)	(34,608)	(34,608)
Public Transit (Surplus)/Deficit:	1	-	-	(13)	(25)	(25)	(25)	(25)

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2019	2019	2020	2021	2022	2023	2024
CP1227 Replacement of Mason Road Gate		-	-	6,000	-	-	-	-
Capital Projects Total:				6,000				

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; Forecast Budget			
312		2019	2019	2020	2021	2022	2023	2024
Revenues								
Investment Income		14,479	-	9,091	9,996	10,944	11,928	12,960
Internal Recoveries		1,554,782	1,446,983	1,448,497	1,450,548	1,452,228	1,452,228	1,452,228
Other Revenue		22,340	9,100	9,100	9,096	9,096	9,096	9,096
Total Revenues		1,591,601	1,456,083	1,466,688	1,469,640	1,472,268	1,473,252	1,474,284
Expenses								
Administration		35,292	35,291	33,546	35,688	37,296	37,296	37,296
Wages and Benefits		523,765	505,614	553,780	577,632	577,632	577,632	577,632
Operating		978,552	881,648	892,798	882,827	882,827	882,827	882,827
Debt Charges - Interest		19,862	19,862	19,862	19,862	19,862	19,862	19,862
Amortization of Tangible Capital Assets		36,605	36,929	36,607	36,612	36,612	36,612	36,612
Total Expenses		1,594,076	1,479,344	1,536,593	1,552,621	1,554,229	1,554,229	1,554,229
Other								
Capital Expenditures (Excluding Wages)		33,120	45,000	31,000	-	-	-	-
Debt Principal Repayment		21,883	13,668	22,759	23,664	24,612	25,596	26,628
Transfer to/(from) Reserves		(21,008)	(45,000)	(87,057)	(69,996)	(69,924)	(69,924)	(69,924)
Transfer to/(from) Other Funds		143	-	-	-	-	-	-
Unfunded Amortization		(36,605)	(36,929)	(36,607)	(36,612)	(36,612)	(36,612)	(36,612)
Total Other		(2,467)	(23,261)	(69,905)	(82,944)	(81,924)	(80,940)	(79,908)
Fleet Maintenance (Surplus)/Deficit:		8	-	-	37	37	37	37

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2019	2019	2020	2021	2022	2023	2024
CP1071	Rear Overhead Door on Fleet Wash Bay	24,671	20,004	-	-	-	-	-
CP1163	Exhaust Venting System	-	15,000	15,000	-	-	-	-
CP1190	Mason Road Forklift Replacement	8,449	9,996	-	-	-	-	-
CP1202	Loaner Vehicle	-	-	9,996	-	-	-	-
CP1228	Replacement of Mason Road Gate	-	-	6,000	-	-	-	-
Capital Projects Total:		33,120	45,000	30,996				

313 Building Maintenance Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2019	2019	2020	2021	2022	2023	2024
Revenues								
Internal Recoveries		363,588	376,279	368,694	381,792	382,812	373,212	373,212
Other Revenue		180	-	-	-	-	-	-
Total Revenues		363,768	376,279	368,694	381,792	382,812	373,212	373,212
Expenses								
Administration		-	-	5,611	6,000	6,324	6,324	6,324
Wages and Benefits		275,069	332,143	315,657	319,872	319,872	319,872	319,872
Operating		20,866	35,700	37,200	41,712	41,712	41,712	41,712
Debt Charges - Interest		769	838	722	900	563	300	168
Amortization of Tangible Capital Assets		7,018	7,019	7,019	7,020	7,020	7,020	7,020
Total Expenses		303,722	375,700	366,209	375,504	375,491	375,228	375,096
Other								
Capital Expenditures (Excluding Wages)		-	-	25,000	-	-	-	-
Proceeds from Long Term Debt		-	-	(25,000)	-	-	-	-
Debt Principal Repayment		8,124	8,055	9,504	13,320	14,364	5,028	5,160
Transfer to/(from) Reserves		59,403	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		(457)	(457)	-	-	-	-	-
Unfunded Amortization		(7,018)	(7,019)	(7,019)	(7,020)	(7,020)	(7,020)	(7,020)
Total Other		60,052	579	2,485	6,300	7,344	(1,992)	(1,860)
Building Maintenance Services (Surplus)/Deficit:		6	-	-	12	23	24	24

Capital Project Summary

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2019	2019	2020	2021	2022	2023	2024
CP1219 Building Maintenance Vehicle		-	-	24,996	-	-	-	-
Capital Projects Total:				24,996				

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	8,495	8,311	9,350	8,995	9,553	558	6.20%
Area B - Halfmoon Bay	7,226	7,205	8,366	8,675	8,675		22.65%
Area D - Roberts Creek	4,944	5,333	5,959	6,270	6,473	203	3.24%
Area E - Elphinstone	3,699	4,106	4,636	4,824	5,005	181	3.75%
Area F - West Howe Sound	8,225	7,906	8,307	8,144	8,588	444	5.45%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	32,590	32,862	36,618	36,908	38,293	1,385	3.75%
Limit by law	1,551,929	1,551,929	1,772,078	1,964,578	1,939,546		100.00%

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

	2016	2017	2018	2019	2020
Residential [01]	.56	.47	.46	.42	.44
Utilities [02]	1.95	1.65	1.62	1.47	1.55
Major Industry [04]	1.89	1.61	1.58	1.43	1.50
Light Industry [05]	1.89	1.61	1.58	1.43	1.50
Business and Other [06]	1.36	1.16	1.14	1.03	1.08
Managed Forest Land [07]	1.67	1.42	1.39	1.26	1.33
Rec/Non Profit [08]	.56	.47	.46	.42	.44
Farm [09]	.56	.47	.46	.42	.44

Regional Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
320		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	36,912	36,908	38,293	38,064	38,064	38,064	38,064
	Total Revenues	36,912	36,908	38,293	38,064	38,064	38,064	38,064
Expenses								
	Administration	2,124	2,125	2,032	2,268	2,280	2,280	2,280
	Wages and Benefits	-	1,367	2,716	3,648	3,648	3,648	3,648
	Operating	34,912	32,145	32,145	32,148	32,148	32,148	32,148
	Total Expenses	37,036	35,637	36,893	38,064	38,076	38,076	38,076
Other								
	Prior Year (Surplus)/Deficit	1,272	1,271	1,400	-	-	-	-
	Total Other	1,272	1,271	1,400	-	-	-	-
Regional Street Lighting (Surplus)/Deficit:		1,396	-	-	-	12	12	12

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	2016	2017	2018	2019	2020	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	2,490	18	0.73% 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	2,490	18	0.73% 100.00%
Limit by law	6,555	6,555	7,416	8,915	8,292		

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

	2016	2017	2018	2019	2020
Residential [01]	4.18	3.71	3.09	2.77	3.00
Utilities [02]	14.64	12.98	10.82	9.69	10.49
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
322		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	2,472	2,472	2,490	2,556	2,556	2,556	2,556
	Total Revenues	2,472	2,472	2,490	2,556	2,556	2,556	2,556
Expenses								
	Administration	156	152	143	156	156	156	156
	Operating	2,347	2,401	2,401	2,400	2,400	2,400	2,400
	Total Expenses	2,503	2,553	2,544	2,556	2,556	2,556	2,556
Other								
	Prior Year (Surplus)/Deficit	(81)	(81)	(54)	-	-	-	-
	Total Other	(81)	(81)	(54)	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		(50)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	2,490	21	0.85% 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	2,490	21	0.85% 100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	2.79	2.44	2.32	1.88	1.93
Utilities [02]	9.78	8.55	8.13	6.57	6.74
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; Forecast Budget			
324		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	2,472	2,469	2,490	2,556	2,556	2,556	2,556
	Total Revenues	2,472	2,469	2,490	2,556	2,556	2,556	2,556
Expenses								
	Administration	156	152	143	156	156	156	156
	Operating	2,347	2,401	2,401	2,400	2,400	2,400	2,400
	Total Expenses	2,503	2,553	2,544	2,556	2,556	2,556	2,556
Other								
	Prior Year (Surplus)/Deficit	(84)	(84)	(54)	-	-	-	-
	Total Other	(84)	(84)	(54)	-	-	-	-
Granthams Street Lighting (Surplus)/Deficit:		(53)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	498	3	0.61%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	432	524	460	495	498	3	0.61%
Limit by law	8,271	8,271	9,417	10,765	10,749		

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

	2016	2017	2018	2019	2020
Residential [01]	.82	.75	.58	.54	.55
Utilities [02]	2.85	2.62	2.02	1.91	1.92
Major Industry [04]	-	-	-	-	-
Light Industry [05]	2.77	2.54	1.96	1.85	1.86
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
326		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	492	495	498	516	516	516	516
	Total Revenues	492	495	498	516	516	516	516
Expenses								
	Administration	36	30	29	36	36	36	36
	Operating	468	481	481	480	480	480	480
	Total Expenses	504	511	510	516	516	516	516
Other								
	Prior Year (Surplus)/Deficit	(16)	(16)	(12)	-	-	-	-
	Total Other	(16)	(16)	(12)	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		(4)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	249	3	1.22%
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	249	3	1.22%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	8.21	7.24	6.49	5.51	5.95
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; Forecast Budget			
328		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	252	246	249	252	252	252	252
	Total Revenues	252	246	249	252	252	252	252
Expenses								
	Administration	12	15	14	12	12	12	12
	Operating	237	241	241	240	240	240	240
	Total Expenses	249	256	255	252	252	252	252
Other								
	Prior Year (Surplus)/Deficit	(9)	(10)	(6)	-	-	-	-
	Total Other	(9)	(10)	(6)	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		(12)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	2,563	610	31.23%
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	2,563	610	31.23%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	6.84	5.91	5.25	4.19	5.72
Utilities [02]	23.92	20.67	18.37	14.67	20.04
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
330		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	1,956	1,953	2,563	2,076	2,076	2,076	2,076
	Total Revenues	1,956	1,953	2,563	2,076	2,076	2,076	2,076
Expenses								
	Administration	120	123	116	132	132	132	132
	Operating	2,450	1,944	1,944	1,944	1,944	1,944	1,944
	Total Expenses	2,570	2,067	2,060	2,076	2,076	2,076	2,076
Other								
	Prior Year (Surplus)/Deficit	(115)	(114)	503	-	-	-	-
	Total Other	(115)	(114)	503	-	-	-	-
Woodcreek Street Lighting (Surplus)/Deficit:		499	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	499	5	1.01%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	432	450	498	494	499	5	1.01%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	3.90	3.07	2.94	2.49	2.63
Utilities [02]	13.65	10.74	10.30	8.70	9.19
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; Forecast Budget			
332		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	492	494	499	516	516	516	516
	Total Revenues	492	494	499	516	516	516	516
Expenses								
	Administration	36	30	29	36	36	36	36
	Operating	468	481	481	480	480	480	480
	Total Expenses	504	511	510	516	516	516	516
Other								
	Prior Year (Surplus)/Deficit	(17)	(17)	(11)	-	-	-	-
	Total Other	(17)	(17)	(11)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(5)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	216	244	248	246	249	3	1.22%
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	249	3	1.22%
Limit by law	429	548	618	690	645		

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

	2016	2017	2018	2019	2020
Residential [01]	1.51	1.33	1.20	1.07	1.16
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Hydaway Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
334		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	252	246	249	252	252	252	252
	Total Revenues	252	246	249	252	252	252	252
Expenses								
	Administration	12	15	14	12	12	12	12
	Operating	237	241	241	240	240	240	240
	Total Expenses	249	256	255	252	252	252	252
Other								
	Prior Year (Surplus)/Deficit	(9)	(10)	(6)	-	-	-	-
	Total Other	(9)	(10)	(6)	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		(12)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	996	7	0.71%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	862	975	995	989	996	7	0.71%
Limit by law	1,462	1,932	2,198	2,522	2,447		

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

	2016	2017	2018	2019	2020
Residential [01]	8.25	7.06	6.34	5.49	5.70
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; Forecast Budget			
336		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	984	989	996	1,020	1,020	1,020	1,020
	Total Revenues	984	989	996	1,020	1,020	1,020	1,020
Expenses								
	Administration	60	61	57	60	60	60	60
	Operating	936	959	959	960	960	960	960
	Total Expenses	996	1,020	1,016	1,020	1,020	1,020	1,020
Other								
	Prior Year (Surplus)/Deficit	(31)	(31)	(20)	-	-	-	-
	Total Other	(31)	(31)	(20)	-	-	-	-
Sunnyside Street Lighting (Surplus)/Deficit:		(19)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	268	41	18.06%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	216	244	249	227	268	41	18.06%
Limit by law	878	878	972	946	949		

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

	2016	2017	2018	2019	2020
Residential [01]	3.87	3.33	3.07	2.88	3.39
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
340		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	228	227	268	252	252	252	252
	Total Revenues	228	227	268	252	252	252	252
Expenses								
	Administration	12	15	14	12	12	12	12
	Operating	254	241	241	240	240	240	240
	Total Expenses	266	256	255	252	252	252	252
Other								
	Prior Year (Surplus)/Deficit	(28)	(29)	13	-	-	-	-
	Total Other	(28)	(29)	13	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		10	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	498	4	0.81%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	432	487	498	494	498	4	0.81%
Limit by law	1,601	1,601	1,751	2,193	2,172		

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

	2016	2017	2018	2019	2020
Residential [01]	52.55	45.64	42.67	33.79	34.39
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; Forecast Budget			
342		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	492	494	498	516	516	516	516
	Total Revenues	492	494	498	516	516	516	516
Expenses								
	Administration	36	30	29	36	36	36	36
	Operating	468	481	481	480	480	480	480
	Total Expenses	504	511	510	516	516	516	516
Other								
	Prior Year (Surplus)/Deficit	(16)	(17)	(12)	-	-	-	-
	Total Other	(16)	(17)	(12)	-	-	-	-
Stewart Road Street Lighting (Surplus)/Deficit:		(4)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	104,091	70,536	62,188	118,764	164,541	45,777	38.54%
Area D - Roberts Creek	71,224	57,101	50,342	96,142	133,200	37,058	38.55%
Area E - Elphinstone	53,291	40,307	35,536	67,865	94,023	26,158	38.54%
Area F - West Howe Sound	118,482	167,944	148,066	282,772	391,764	108,992	38.54%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	347,088	335,888	296,132	565,544	783,528	217,984	38.54%
Limit by law	681,460	681,460	776,626	875,648	856,560		

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		565,548	565,544	783,528	743,688	741,660	739,404	737,160
User Fees & Service Charges		-	-	-	-	-	-	-
Investment Income		14,666	-	-	-	-	-	-
Other Revenue		7,247	108,915	154,919	2,664	2,664	2,664	2,664
Total Revenues		587,461	674,459	938,447	746,352	744,324	742,068	739,824
Expenses								
Administration		51,036	51,041	52,399	55,068	55,284	55,284	55,284
Wages and Benefits		38,463	22,677	58,087	104,172	104,172	104,172	104,172
Operating		207,999	380,843	299,432	125,892	125,892	115,896	105,888
Debt Charges - Interest		-	6,930	10,529	8,244	6,000	3,744	1,500
Amortization of Tangible Capital Assets		78,720	67,203	78,722	78,720	78,720	78,720	78,720
Total Expenses		376,218	528,694	499,169	372,096	370,068	357,816	345,564
Other								
Capital Expenditures (Excluding Wages)		567,490	1,124,496	557,006	-	-	-	-
Proceeds from Long Term Debt		-	(450,000)	(450,000)	-	-	-	-
Debt Principal Repayment		-	-	90,000	90,000	90,000	90,000	90,000
Transfer to/(from) Reserves		257,833	(376,161)	(214,006)	363,000	363,000	373,008	383,004
Transfer to/(from) Other Funds		(450,000)	-	450,000	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	(85,000)	-	-	-	-	-
Prior Year (Surplus)/Deficit		(368)	(367)	85,000	-	-	-	-
Unfunded Amortization		(78,720)	(67,203)	(78,722)	(78,720)	(78,720)	(78,720)	(78,720)
Total Other		296,235	145,765	439,278	374,280	374,280	384,288	394,284
Ports Services (Surplus)/Deficit:		84,992	-	-	24	24	36	24

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2019	2019	2020	2021	2022	2023	2024
CP1140	Vaucroft Capital Works	545,130	676,836	131,700	-	-	-	-
CP1156	Ports 5 Year Capital Renewal Plan	22,361	447,672	425,304	-	-	-	-
Capital Projects Total:		567,491	1,124,508	557,004				

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	2016	2017	2018	2019	2020	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	33,301	(116)	(0.35%) 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	33,301	(116)	(0.35%) 100.00%
Limit by law	63,003	63,003	68,041	71,188	73,598		

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

	2016	2017	2018	2019	2020
Residential [01]	7.47	6.70	6.40	6.02	5.81
Utilities [02]	26.14	23.44	22.39	21.08	20.33
Major Industry [04]	-	-	-	-	-
Light Industry [05]	25.39	22.77	21.75	20.48	19.75
Business and Other [06]	18.30	16.41	15.68	14.76	14.23
Managed Forest Land [07]	22.40	20.09	19.19	18.07	17.42
Rec/Non Profit [08]	7.47	6.70	6.40	6.02	5.81
Farm [09]	7.47	6.69	6.39	6.02	5.81

Langdale Dock		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
346		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	33,420	33,417	33,301	33,516	33,528	33,528	33,528
	Total Revenues	33,420	33,417	33,301	33,516	33,528	33,528	33,528
Expenses								
	Administration	1,992	1,988	1,872	2,088	2,100	2,100	2,100
	Operating	31,429	31,429	31,429	31,428	31,428	31,428	31,428
	Total Expenses	33,421	33,417	33,301	33,516	33,528	33,528	33,528
Langdale Dock (Surplus)/Deficit:		1	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	221,473	218,702	263,153	285,545	401,664	116,119	40.67% 14.47%
Area B - Halfmoon Bay	188,380	189,586	235,461	275,380	364,748	89,368	32.45% 13.14%
Area D - Roberts Creek	128,899	140,329	167,702	199,035	272,160	73,125	36.74% 9.81%
Area E - Elphinstone	96,443	108,049	130,478	153,119	210,449	57,330	37.44% 7.58%
Area F - West Howe Sound	214,423	208,040	233,793	258,513	361,080	102,567	39.68% 13.01%
Member Municipalities							
District of Sechelt	371,434	392,135	486,236	565,686	753,569	187,883	33.21% 27.15%
Town of Gibsons	165,169	178,329	218,320	257,782	353,565	95,783	37.16% 12.74%
Sechelt Indian Government District	35,274	33,156	37,751	41,348	58,334	16,986	41.08% 2.10%
Net Taxes Levied	1,421,494	1,468,325	1,772,895	2,036,407	2,775,569	739,162	36.30% 100.00%
Limit by law	4,171,228	4,171,228	4,836,623	5,425,765	5,301,078		

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

	2016	2017	2018	2019	2020
Residential [01]	14.51	12.43	13.06	13.38	18.57
Utilities [02]	50.78	43.51	45.71	46.82	65.00
Major Industry [04]	49.33	42.27	44.40	45.48	63.14
Light Industry [05]	49.33	42.27	44.40	45.48	63.14
Business and Other [06]	35.55	30.46	31.99	32.77	45.50
Managed Forest Land [07]	43.53	37.30	39.18	40.13	55.71
Rec/Non Profit [08]	14.51	12.43	13.06	13.38	18.57
Farm [09]	14.51	12.43	13.06	13.38	18.57

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	2,036,404	2,036,407	2,775,569	2,521,140	2,536,464	2,536,464	2,536,464	2,536,464
User Fees & Service Charges	2,782,020	2,476,556	2,515,427	2,554,788	2,562,960	2,563,548	2,563,548	2,563,548
Investment Income	54,739	-	-	-	-	-	-	-
Other Revenue	163,389	200,601	200,601	200,592	200,592	200,592	200,592	200,592
Total Revenues	5,036,552	4,713,564	5,491,597	5,276,520	5,300,016	5,300,604	5,300,604	5,300,604
Expenses								
Administration	414,996	414,997	423,667	470,268	473,004	473,004	473,004	473,004
Wages and Benefits	1,038,242	1,059,624	1,107,172	1,147,464	1,147,464	1,147,464	1,147,464	1,147,464
Operating	3,546,030	2,673,318	3,256,337	2,867,435	2,888,557	2,888,557	2,888,557	2,888,557
Amortization of Tangible Capital Assets	54,268	52,738	54,261	54,264	54,264	54,264	54,264	54,264
Total Expenses	5,053,536	4,200,677	4,841,437	4,539,431	4,563,289	4,563,289	4,563,289	4,563,289
Other								
Capital Expenditures (Excluding Wages)	561	40,000	-	-	-	-	-	-
Transfer to/(from) Reserves	60,745	(24,375)	29,421	(8,568)	(8,952)	(8,364)	(8,364)	(8,364)
Transfer to/(from) Other Funds	-	-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-	-
Unfunded Amortization	(54,268)	(52,738)	(54,261)	(54,264)	(54,264)	(54,264)	(54,264)	(54,264)
Transfer (to)/from Unfunded Liability	(24,021)	550,000	675,000	800,004	800,004	800,004	800,004	800,004
Total Other	(16,983)	512,887	650,160	737,172	736,788	737,376	737,376	737,376
Regional Solid Waste (Surplus)/Deficit:	1	-	-	83	61	61	61	61

Capital Project Summary

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2019	2019	2020	2021	2022	2023	2024
CP1132	Sechelt Landfill 4X4 Truck Replacement	-	24,996	-	-	-	-	-
CP1164	Infiltration Pond Upgrade	561	15,000	-	-	-	-	-
Capital Projects Total:		561	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; Forecast Budget			
355		2019	2019	2020	2021	2022	2023	2024
Revenues								
User Fees & Service Charges	913,316	894,807	1,032,526	1,032,528	1,032,528	1,032,528	1,032,528	1,032,528
Investment Income	4,399	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	917,715	894,807	1,032,526	1,032,528	1,032,528	1,032,528	1,032,528	1,032,528
Expenses								
Administration	88,092	88,090	93,856	102,468	102,852	102,852	102,852	102,852
Wages and Benefits	5,469	35,830	49,603	49,908	49,908	49,908	49,908	49,908
Operating	736,569	776,608	910,755	983,568	1,003,524	1,022,064	1,041,300	1,041,300
Total Expenses	830,130	900,528	1,054,214	1,135,944	1,156,284	1,174,824	1,194,060	1,194,060
Other								
Capital Expenditures (Excluding Wages)	-	-	193,670	-	-	-	-	-
Transfer to/(from) Reserves	87,585	(5,721)	(215,358)	(103,428)	(123,768)	(142,308)	(161,544)	(161,544)
Total Other	87,585	(5,721)	(21,688)	(103,428)	(123,768)	(142,308)	(161,544)	(161,544)
Refuse Collection (Surplus)/Deficit:	-	-	-	(12)	(12)	(12)	(12)	(12)

Capital Project Summary

Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
355		2019	2019	2020	2021	2022	2023	2024
CP1231 Curbside Food Waste Containers		-	-	193,668	-	-	-	-
Capital Projects Total:				193,668				

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; Forecast Budget			
365		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		255,768	255,119	255,769	255,768	255,768	255,768	255,768
Government Transfers		833,285	852,905	-	-	-	-	-
User Fees & Service Charges		169,424	169,283	255,248	255,252	255,252	255,252	255,252
Investment Income		14,103	-	-	-	-	-	-
Other Revenue		(1,096)	-	-	-	-	-	-
Total Revenues		1,271,484	1,277,307	511,017	511,020	511,020	511,020	511,020
Expenses								
Administration		59,316	59,314	58,481	61,572	61,968	61,968	61,968
Wages and Benefits		122,051	153,664	176,221	207,612	207,612	207,612	207,612
Operating		108,916	124,220	215,175	123,264	123,264	123,264	123,264
Debt Charges - Interest		9,983	10,050	12,047	13,230	11,586	9,918	8,826
Amortization of Tangible Capital Assets		130,468	124,893	130,468	130,464	130,464	130,464	130,464
Total Expenses		430,734	472,141	592,392	536,142	534,894	533,226	532,134
Other								
Capital Expenditures (Excluding Wages)		1,047,732	1,282,437	392,650	21,000	21,000	21,000	21,000
Proceeds from Long Term Debt		-	(90,000)	(215,000)	-	-	-	-
Debt Principal Repayment		20,000	20,000	40,294	61,400	62,444	63,512	64,604
Transfer to/(from) Reserves		(96,608)	(282,378)	(168,851)	22,920	23,124	23,724	23,724
Transfer to/(from) Other Funds		100	-	-	-	-	-	-
Unfunded Amortization		(130,468)	(124,893)	(130,468)	(130,464)	(130,464)	(130,464)	(130,464)
Total Other		840,756	805,166	(81,375)	(25,144)	(23,896)	(22,228)	(21,136)
North Pender Harbour Water Service (Surplus)/Deficit:		6	-	-	(22)	(22)	(22)	(22)

Capital Project Summary

North Pender Harbour Water Service

365

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1051	North Pender Water - Meter Installations (Base)	9,021	-	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections	6,830	-	-	-	-	-	-
CP1076	Garden Bay Road & Claydon Road Water Main Replacement	1,024,766	1,028,292	-	-	-	-	-
CP1165	Pool Road Right of Way Aquisition	-	11,652	11,652	-	-	-	-
CP1166	Garden Bay UV Reactor	-	144,996	144,996	-	-	-	-
CP1181	Daniel Point Reservoir Water Quality Monitoring Improvement	7,114	7,500	-	-	-	-	-
CP1182	NPHWS Vehicle Replacements	-	90,000	90,000	-	-	-	-
CP1216	Hydrant Program - NPHWS	-	-	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	-	-	125,004	-	-	-	-
Capital Projects Total:		1,047,731	1,282,440	392,652	21,000	21,000	21,000	21,000

366 South Pender Harbour Water Service



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

South Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
366		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		360,504	360,505	378,532	378,528	378,528	378,528	378,528
Government Transfers		1,157,043	1,137,424	-	-	-	-	-
User Fees & Service Charges		481,360	481,370	611,085	611,088	611,088	611,088	611,088
Investment Income		42,999	-	9,438	11,556	13,764	16,056	18,444
Gain on Disposal of Tangible Assets		99	-	-	-	-	-	-
Other Revenue		14,075	-	-	-	-	-	-
Total Revenues		2,056,080	1,979,299	999,055	1,001,172	1,003,380	1,005,672	1,008,060
Expenses								
Administration		95,820	95,824	105,140	111,876	112,644	112,644	112,644
Wages and Benefits		243,259	277,721	296,221	332,460	332,460	332,460	332,460
Operating		193,605	223,160	359,797	229,368	229,368	229,368	229,368
Debt Charges - Interest		54,576	54,740	53,635	52,589	51,533	50,477	50,393
Amortization of Tangible Capital Assets		299,382	302,580	299,383	299,388	299,388	299,388	299,388
Total Expenses		886,642	954,025	1,114,176	1,025,681	1,025,393	1,024,337	1,024,253
Other								
Capital Expenditures (Excluding Wages)		1,687,019	1,912,868	322,451	24,996	24,996	24,996	24,996
Proceeds from Sale of TCA		(200)	-	-	-	-	-	-
Debt Principal Repayment		86,701	79,242	88,884	91,155	93,519	95,775	92,007
Transfer to/(from) Reserves		(305,286)	(664,256)	(227,073)	158,736	158,868	159,948	166,189
Transfer to/(from) Other Funds		583	-	-	-	-	-	-
Unfunded Amortization		(299,382)	(302,580)	(299,383)	(299,388)	(299,388)	(299,388)	(299,388)
Total Other		1,169,435	1,025,274	(115,121)	(24,501)	(22,005)	(18,669)	(16,196)
South Pender Harbour Water Service (Surplus)/Deficit:		(3)	-	-	8	8	(4)	(3)

Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1052	South Pender Water - Meter Installations (Base)	5,962	-	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections	4,976	-	-	-	-	-	-
CP1077	Francis Peninsula Road Water Main Replacement	1,651,404	1,654,872	-	-	-	-	-
CP1167	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	8,389	240,000	233,376	-	-	-	-
CP1168	Treatment Plant Streaming Current Monitor	3,927	18,000	14,076	-	-	-	-
CP1217	Hydrant Program - SPHWS	-	-	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	-	-	50,004	-	-	-	-
CP1233	South Pender Water - Contributed Assets	12,360	-	-	-	-	-	-
Capital Projects Total:		1,687,018	1,912,872	322,452	24,996	24,996	24,996	24,996

370 Regional Water Services



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Regional Water Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
370		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		3,036,013	2,987,904	3,196,926	3,196,931	3,196,931	3,196,931	3,196,931
Government Transfers		15,598	5,598	-	-	-	-	-
User Fees & Service Charges		3,884,642	3,740,700	5,355,025	5,355,024	5,355,024	5,355,024	5,355,024
Investment Income		271,314	-	69,087	75,612	82,380	101,352	120,864
Contributed Assets		424,140	470,002	-	-	-	-	-
Gain on Disposal of Tangible Assets		(428,979)	-	-	-	-	-	-
Internal Recoveries		10,249	-	-	-	-	-	-
Other Revenue		481,773	65,800	65,800	65,796	65,796	65,796	65,796
Total Revenues		7,694,750	7,270,004	8,686,838	8,693,363	8,700,131	8,719,103	8,738,615
Expenses								
Administration		767,484	767,489	764,678	818,184	823,668	823,668	823,668
Wages and Benefits		2,050,801	2,621,342	2,889,132	3,186,528	3,186,528	3,186,528	3,186,528
Operating		1,531,193	1,519,954	2,893,940	1,442,844	1,442,844	1,442,844	1,442,844
Debt Charges - Interest		60,173	62,371	66,546	366,876	548,184	544,632	541,032
Amortization of Tangible Capital Assets		1,647,899	1,347,400	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
Total Expenses		6,057,550	6,318,556	8,262,196	7,462,332	7,649,124	7,645,572	7,641,972
Other								
Capital Expenditures (Excluding Wages)		2,488,518	8,268,498	20,056,071	1,515,600	1,515,600	1,515,600	1,515,600
Proceeds from Sale of TCA		(12,750)	-	-	-	-	-	-
Proceeds from Long Term Debt		(200,000)	(4,856,334)	(15,509,500)	-	-	-	-
Debt Principal Repayment		206,265	159,114	270,634	345,539	819,311	841,847	851,027
Transfer to/(from) Reserves		861,516	(1,272,430)	(2,744,663)	1,017,804	363,996	363,996	377,916
Transfer to/(from) Other Funds		(58,457)	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	-	-	-	-	-	-
Unfunded Amortization		(1,647,899)	(1,347,400)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)
Total Other		1,637,193	951,448	424,642	1,231,043	1,051,007	1,073,543	1,096,643
Regional Water Services (Surplus)/Deficit:		(7)	-	-	12	-	12	-

Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1017	Chapman Lake Supply Expansion	14,327	4,486,332	-	-	-	-	-
CP1021	Soames Well Chlorination Project	-	17,772	-	-	-	-	-
CP1022	Universal Metering Phase 2 - Rural Areas	75,310	619,776	-	-	-	-	-
CP1045	Regional Water - New Connections	29,883	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement	656,612	608,940	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program	16,384	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades	43,788	80,004	80,004	80,004	80,004	80,004	80,004
CP1049	Regional Water - Meter Installations (Base)	95,231	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	-	20,004	20,004	20,004	20,004	20,004	20,004
CP1116	Langdale Well Pump Station Upgrade	32,116	94,236	82,872	-	-	-	-
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	7,207	50,004	44,304	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	498	112,500	200,004	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	7,250	692,004	691,824	-	-	-	-
CP1137	Regional Water Storage Capacity	463,936	470,004	-	-	-	-	-
CP1138	Groundwater Investigation - Stage 2 - Test Drilling Program	60,889	55,284	-	-	-	-	-
CP1139	2018 Vehicle Replacements	214,787	200,004	-	-	-	-	-
CP1146	Regional Water - Contributed Assets	314,671	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	2,404	-	6,999,996	-	-	-	-
CP1169	Chapman Water Treatment Plant Water Quality Monitoring Upgrades	67,018	120,000	52,980	-	-	-	-
CP1177	Regional Water - Capital Third Party	49,316	-	-	-	-	-	-
CP1183	Groundwater Investigation - Phase 3	324,217	300,000	-	-	-	-	-
CP1184	2019 Vehicle Replacements	-	170,004	170,004	-	-	-	-
CP1195	Mason Road Forklift Replacement	12,673	15,000	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	-	-	249,996	-	-	-	-
CP1204	Reed Road and Elphinstone Watermain Replacement	-	-	750,000	-	-	-	-
CP1205	Chapman Water Treatment Plant Instrumentation	-	-	50,004	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	-	-	249,996	-	-	-	-
CP1207	Regional Pressure Reducing Valve Replacements	-	-	125,004	-	-	-	-
CP1208	Langdale Pump Station - Phase 2	-	-	174,996	-	-	-	-
CP1209	Chapman Creek Water Treatment Plant Hot Water Upgrade	-	-	24,996	-	-	-	-
CP1210	Cemetery Reservoir Fencing and Road Access	-	-	24,996	-	-	-	-
CP1211	Equipment Purchase – Utility Trailer	-	-	15,000	-	-	-	-
CP1212	Emergency Water Storage Tanks	-	-	9,996	-	-	-	-

CP1213	Vehicle Purchase – Strategic Infrastructure Division	-	-	93,000	-	-	-	-
CP1214	Utility Vehicle Purchase	-	-	46,500	-	-	-	-
CP1215	Equipment Purchase – Excavator and Trailer	-	-	200,004	-	-	-	-
CP1230	Replacement of Mason Road Gate	-	-	14,004	-	-	-	-
CP1239	Groundwater Investigation Phase 4 - Church Road	-	-	8,270,004	-	-	-	-
Capital Projects Total:		2,488,517	8,268,516	20,056,080	1,515,600	1,515,600	1,515,600	1,515,600

381 Greaves Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Greaves Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
381		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		612	612	612	612	612	612	612
User Fees & Service Charges		1,353	1,275	2,980	2,976	2,976	2,976	2,976
Investment Income		275	-	-	-	-	-	-
Total Revenues		2,240	1,887	3,592	3,588	3,588	3,588	3,588
Expenses								
Administration		108	112	131	144	144	144	144
Wages and Benefits		710	1,130	1,662	1,692	1,692	1,692	1,692
Operating		25	427	544	527	527	527	527
Debt Charges - Interest		-	4	8	12	12	12	-
Total Expenses		843	1,673	2,345	2,375	2,375	2,375	2,363
Other								
Debt Principal Repayment		-	25	59	120	120	132	132
Transfer to/(from) Reserves		1,387	189	1,188	1,104	1,104	1,104	1,104
Total Other		1,387	214	1,247	1,224	1,224	1,236	1,236
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(10)	-	-	11	11	23	11

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; Forecast Budget			
382		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		7,447	7,446	7,446	7,452	7,452	7,452	7,452
User Fees & Service Charges		37,263	36,500	40,455	40,452	40,452	40,452	40,452
Investment Income		4,976	-	-	-	-	-	-
Other Revenue		154,629	-	-	-	-	-	-
Total Revenues		204,315	43,946	47,901	47,904	47,904	47,904	47,904
Expenses								
Administration		2,676	2,671	3,583	3,972	3,984	3,984	3,984
Wages and Benefits		10,177	16,430	22,670	22,932	22,932	22,932	22,932
Operating		13,833	56,744	63,701	17,460	17,460	17,460	17,460
Debt Charges - Interest		-	76	66	108	84	60	36
Amortization of Tangible Capital Assets		8,964	3,804	8,959	8,964	8,964	8,964	8,964
Total Expenses		35,650	79,725	98,979	53,436	53,424	53,400	53,376
Other								
Capital Expenditures (Excluding Wages)		156,289	-	-	-	-	-	-
Debt Principal Repayment		-	541	509	1,044	1,068	1,092	1,116
Transfer to/(from) Reserves		21,347	(32,516)	(42,628)	2,424	2,412	2,412	2,412
Unfunded Amortization		(8,964)	(3,804)	(8,959)	(8,964)	(8,964)	(8,964)	(8,964)
Total Other		168,672	(35,779)	(51,078)	(5,496)	(5,484)	(5,460)	(5,436)
Woodcreek Park Waste Water Plant (Surplus)/Deficit:		7	-	-	36	36	36	36

Capital Project Summary

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2019	2019	2020	2021	2022	2023	2024
CP1187	Woodcreek Park Sand Filter Remediation	1,660	-	-	-	-	-	-
CP1244	Woodcreek Waste Water Plant Revaluation in 2019	154,629	-	-	-	-	-	-
Capital Projects Total:		156,289						

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; Forecast Budget			
383		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		561	561	1,122	1,128	1,128	1,128	1,128
User Fees & Service Charges		1,007	1,000	5,532	5,532	5,532	5,532	5,532
Investment Income		667	-	-	-	-	-	-
Total Revenues		2,235	1,561	6,654	6,660	6,660	6,660	6,660
Expenses								
Administration		96	99	115	132	132	132	132
Wages and Benefits		167	1,184	1,849	1,860	1,860	1,860	1,860
Operating		37	150	289	240	240	240	240
Debt Charges - Interest		-	3	8	12	12	12	-
Total Expenses		300	1,436	2,261	2,244	2,244	2,244	2,232
Other								
Debt Principal Repayment		-	21	59	120	120	132	132
Transfer to/(from) Reserves		1,933	104	4,334	4,272	4,272	4,272	4,272
Total Other		1,933	125	4,393	4,392	4,392	4,404	4,404
Sunnyside Waste Water Plant (Surplus)/Deficit:		(2)	-	-	(24)	(24)	(12)	(24)

384 Jolly Roger Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		632	632	3,162	3,167	3,167	3,167	3,167
User Fees & Service Charges		12,923	12,788	21,148	21,144	21,144	21,144	21,144
Investment Income		1,412	-	-	-	-	-	-
Total Revenues		14,967	13,420	24,310	24,311	24,311	24,311	24,311
Expenses								
Administration		948	950	1,117	1,260	1,260	1,260	1,260
Wages and Benefits		8,826	6,867	10,563	10,680	10,680	10,680	10,680
Operating		8,374	5,769	9,826	9,696	9,696	9,696	9,696
Debt Charges - Interest		-	28	33	60	48	24	12
Amortization of Tangible Capital Assets		1,296	1,293	1,293	1,296	1,296	1,296	1,296
Total Expenses		19,444	14,907	22,832	22,992	22,980	22,956	22,944
Other								
Debt Principal Repayment		-	201	255	516	528	552	564
Transfer to/(from) Reserves		(3,187)	(395)	2,516	2,088	2,076	2,087	2,087
Unfunded Amortization		(1,296)	(1,293)	(1,293)	(1,296)	(1,296)	(1,296)	(1,296)
Total Other		(4,483)	(1,487)	1,478	1,308	1,308	1,343	1,355
Jolly Roger Waste Water Plant (Surplus)/Deficit:		(6)	-	-	(11)	(23)	(12)	(12)

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; Forecast Budget			
385		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		3,060	3,060	3,060	3,060	3,060	3,060	3,060
User Fees & Service Charges		15,016	14,963	21,486	21,492	21,492	21,492	21,492
Investment Income		756	-	-	-	-	-	-
Total Revenues		18,832	18,023	24,546	24,552	24,552	24,552	24,552
Expenses								
Administration		1,128	1,133	1,301	1,464	1,464	1,464	1,464
Wages and Benefits		3,958	7,824	10,671	10,788	10,788	10,788	10,788
Operating		4,509	6,980	7,450	7,344	7,344	7,344	7,344
Debt Charges - Interest		-	34	33	60	48	24	12
Amortization of Tangible Capital Assets		1,380	1,381	1,381	1,380	1,380	1,380	1,380
Total Expenses		10,975	17,352	20,836	21,036	21,024	21,000	20,988
Other								
Debt Principal Repayment		-	242	255	516	528	552	564
Transfer to/(from) Reserves		9,229	1,810	4,836	4,369	4,368	4,368	4,368
Unfunded Amortization		(1,380)	(1,381)	(1,381)	(1,380)	(1,380)	(1,380)	(1,380)
Total Other		7,849	671	3,710	3,505	3,516	3,540	3,552
Secret Cove Waste Water Plant (Surplus)/Deficit:		(8)	-	-	(11)	(12)	(12)	(12)

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; Forecast Budget			
386		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		17,953	18,156	17,952	17,952	17,952	17,952	17,952
User Fees & Service Charges		46,612	44,138	45,788	45,792	45,792	45,792	45,792
Investment Income		13,219	-	-	-	-	-	-
Total Revenues		77,784	62,294	63,740	63,744	63,744	63,744	63,744
Expenses								
Administration		3,372	3,373	3,843	4,332	4,344	4,344	4,344
Wages and Benefits		10,085	23,503	18,960	19,176	19,176	19,176	19,176
Operating		17,737	21,998	59,727	22,057	22,057	22,057	22,057
Debt Charges - Interest		-	105	33	60	48	24	12
Amortization of Tangible Capital Assets		1,393	1,397	1,397	1,392	1,392	1,392	1,392
Total Expenses		32,587	50,376	83,960	47,017	47,017	46,993	46,981
Other								
Capital Expenditures (Excluding Wages)		-	45,000	45,000	-	-	-	-
Proceeds from Long Term Debt		-	(45,000)	(45,000)	-	-	-	-
Debt Principal Repayment		-	745	255	516	528	552	564
Transfer to/(from) Reserves		46,585	12,570	(19,078)	17,592	17,580	17,580	17,580
Unfunded Amortization		(1,393)	(1,397)	(1,397)	(1,392)	(1,392)	(1,392)	(1,392)
Total Other		45,192	11,918	(20,220)	16,716	16,716	16,740	16,752
Lee Bay Waste Water Plant (Surplus)/Deficit:		(5)	-	-	(11)	(11)	(11)	(11)

Capital Project Summary

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2019	2019	2020	2021	2022	2023	2024
CP1188 Wastewater Vehicle Replacement (Shared)		-	-	45,000	-	-	-	-
Capital Projects Total:				45,000				

387 **Square Bay Waste Water Plant**



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	-	-	-	-	-	-	-	-
Frontage & Parcel Taxes	9,487	9,486	20,220	20,220	20,220	20,220	20,220	20,220
Government Transfers	1	-	-	-	-	-	-	-
User Fees & Service Charges	34,742	33,825	41,600	41,604	41,604	41,604	41,604	41,604
Investment Income	3,461	-	-	312	636	972	1,308	
Gain on Disposal of Tangible Assets	(7,797)	-	-	-	-	-	-	-
Other Revenue	4,722	-	-	-	-	-	-	-
Total Revenues	44,616	43,311	61,820	62,136	62,460	62,796	63,132	
Expenses								
Administration	2,904	2,899	5,067	5,520	5,532	5,532	5,532	5,532
Wages and Benefits	21,085	19,721	39,558	40,020	40,020	40,020	40,020	40,020
Operating	16,420	13,873	20,006	19,668	19,668	19,668	19,668	19,668
Debt Charges - Interest	5,418	4,955	7,514	7,560	7,536	7,501	7,476	
Amortization of Tangible Capital Assets	9,070	8,978	9,070	9,072	9,072	9,072	9,072	9,072
Total Expenses	54,897	50,426	81,215	81,840	81,828	81,793	81,768	
Other								
Capital Expenditures (Excluding Wages)	53,720	101,817	36,362	-	-	-	-	-
Proceeds from Long Term Debt	(280,000)	(76,817)	-	-	-	-	-	-
Debt Principal Repayment	-	394	10,930	11,772	12,120	12,480	12,852	
Transfer to/(from) Reserves	26,838	(23,531)	(36,704)	-	-	-	-	-
Transfer to/(from) Other Funds	198,236	-	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	(20,913)	(22,404)	(22,404)	(22,404)	(22,404)	(22,404)
Unfunded Amortization	(9,070)	(8,978)	(9,070)	(9,072)	(9,072)	(9,072)	(9,072)	(9,072)
Total Other	(10,276)	(7,115)	(19,395)	(19,704)	(19,356)	(18,996)	(18,624)	
Square Bay Waste Water Plant (Surplus)/Deficit:	5	-	-	-	12	1	12	

Capital Project Summary

Square Bay Waste Water Plant

387

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1023	Square Bay Waste Water Treatment Plant Replacement	36,393	76,812	-	-	-	-	-
CP1185	Square Bay Infiltration Reduction	17,326	24,996	36,360	-	-	-	-
Capital Projects Total:		53,719	101,808	36,360				

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; Forecast Budget			
388		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		4,080	4,080	4,080	4,080	4,080	4,080	4,080
User Fees & Service Charges		23,132	22,500	37,000	36,996	36,996	36,996	36,996
Investment Income		912	-	-	-	-	-	-
Total Revenues		28,124	26,580	41,080	41,076	41,076	41,076	41,076
Expenses								
Administration		2,016	2,019	2,298	2,568	2,580	2,580	2,580
Wages and Benefits		7,386	14,974	21,538	21,780	21,780	21,780	21,780
Operating		15,364	8,778	16,348	16,223	16,223	16,223	16,223
Debt Charges - Interest		-	55	33	60	48	24	12
Amortization of Tangible Capital Assets		3,768	3,764	3,764	3,768	3,768	3,768	3,768
Total Expenses		28,534	29,590	43,981	44,399	44,399	44,375	44,363
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		-	394	255	516	528	552	564
Transfer to/(from) Reserves		3,355	360	608	(48)	(60)	(48)	(48)
Unfunded Amortization		(3,768)	(3,764)	(3,764)	(3,768)	(3,768)	(3,768)	(3,768)
Total Other		(413)	(3,010)	(2,901)	(3,300)	(3,300)	(3,264)	(3,252)
Langdale Waste Water Plant (Surplus)/Deficit:		(3)	-	-	23	23	35	35

389 Canoe Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		1,531	1,530	4,243	4,248	4,248	4,248	4,248
Government Transfers		48,554	48,554	-	-	-	-	-
User Fees & Service Charges		1,328	1,094	6,460	6,456	6,456	6,456	6,456
Investment Income		92	-	-	-	-	-	-
Total Revenues		51,505	51,178	10,703	10,704	10,704	10,704	10,704
Expenses								
Administration		972	967	387	408	408	408	408
Wages and Benefits		399	778	2,475	2,507	2,507	2,507	2,507
Operating		186	270	559	517	517	517	517
Debt Charges - Interest		39	199	454	360	264	156	60
Amortization of Tangible Capital Assets		-	-	-	-	-	-	-
Total Expenses		1,596	2,214	3,875	3,792	3,696	3,588	3,492
Other								
Capital Expenditures (Excluding Wages)		65,814	58,500	-	-	-	-	-
Proceeds from Long Term Debt		(19,107)	(9,946)	-	-	-	-	-
Debt Principal Repayment		-	17	3,995	4,056	4,056	4,068	3,492
Transfer to/(from) Reserves		406	393	2,833	2,856	2,952	3,048	3,720
Transfer to/(from) Other Funds		2,804	-	-	-	-	-	-
Unfunded Amortization		-	-	-	-	-	-	-
Total Other		49,917	48,964	6,828	6,912	7,008	7,116	7,212
Canoe Rd Waste Water Plant (Surplus)/Deficit:		8	-	-	-	-	-	-

Capital Project Summary

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389		2019	2019	2020	2021	2022	2023	2024
CP1074	Canoe Road Community Septic Field System Replacement	65,814	58,500	-	-	-	-	-
Capital Projects Total:		65,814	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; Forecast Budget			
390		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		3,712	3,713	3,714	3,709	3,709	3,709	3,709
Government Transfers		43,755	43,756	-	-	-	-	-
User Fees & Service Charges		8,446	8,175	20,873	20,868	20,868	20,868	20,868
Investment Income		35	-	-	-	-	-	-
Total Revenues		55,948	55,644	24,587	24,577	24,577	24,577	24,577
Expenses								
Administration		672	669	1,022	1,128	1,128	1,128	1,128
Wages and Benefits		11,616	4,599	9,951	10,068	10,068	10,068	10,068
Operating		8,254	4,120	7,523	7,463	7,463	7,463	7,463
Debt Charges - Interest		30	191	367	312	228	144	60
Amortization of Tangible Capital Assets		552	557	557	552	552	552	552
Total Expenses		21,124	10,136	19,420	19,523	19,439	19,355	19,271
Other								
Capital Expenditures (Excluding Wages)		56,801	52,719	-	-	-	-	-
Proceeds from Long Term Debt		(14,293)	(8,963)	-	-	-	-	-
Debt Principal Repayment		-	143	3,199	3,468	3,480	3,492	3,072
Transfer to/(from) Reserves		2,201	2,166	2,525	2,137	2,208	2,292	2,784
Transfer to/(from) Other Funds		2,087	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	-	(11,418)	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	11,418	-	-	-	-
Unfunded Amortization		(552)	(557)	(557)	(552)	(552)	(552)	(552)
Total Other		46,244	45,508	5,167	5,053	5,136	5,232	5,304
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		11,420	-	-	(1)	(2)	10	(2)

Capital Project Summary

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2019	2019	2020	2021	2022	2023	2024
CP1075	Merrill Cresent Community Septic Field System Replacement	56,801	52,716	-	-	-	-	-
Capital Projects Total:		56,801	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; Forecast Budget			
391		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		10,711	10,710	10,710	10,716	10,716	10,716	10,716
User Fees & Service Charges		27,485	24,225	31,132	31,128	31,128	31,128	31,128
Investment Income		2,419	-	-	-	-	-	-
Total Revenues		40,615	34,935	41,842	41,844	41,844	41,844	41,844
Expenses								
Administration		1,740	1,743	1,991	2,220	2,220	2,220	2,220
Wages and Benefits		11,142	9,277	14,771	14,939	14,939	14,939	14,939
Operating		13,832	11,181	11,745	11,496	11,496	11,496	11,496
Debt Charges - Interest		-	48	33	60	48	24	12
Amortization of Tangible Capital Assets		3,324	3,324	3,324	3,324	3,324	3,324	3,324
Total Expenses		30,038	25,573	31,864	32,039	32,027	32,003	31,991
Other								
Capital Expenditures (Excluding Wages)		-	40,000	40,000	-	-	-	-
Debt Principal Repayment		-	338	255	516	528	552	564
Transfer to/(from) Reserves		13,896	(27,652)	(26,953)	12,613	12,612	12,612	12,612
Unfunded Amortization		(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)
Total Other		10,572	9,362	9,978	9,805	9,816	9,840	9,852
Curran Rd Waste Water Plant (Surplus)/Deficit:		(5)	-	-	-	(1)	(1)	(1)

Capital Project Summary

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2019	2019	2020	2021	2022	2023	2024
CP1170 Marine Outfall Anchor Weights Replacement		-	39,996	39,996	-	-	-	-
Capital Projects Total:			39,996	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; Forecast Budget			
392		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		6,324	6,324	6,324	6,324	6,324	6,324	6,324
User Fees & Service Charges		18,007	17,438	21,326	21,324	21,324	21,324	21,324
Investment Income		936	-	-	-	-	-	-
Total Revenues		25,267	23,762	27,650	27,648	27,648	27,648	27,648
Expenses								
Administration		1,800	1,805	2,087	2,316	2,328	2,328	2,328
Wages and Benefits		4,196	11,470	19,818	20,052	20,052	20,052	20,052
Operating		4,276	8,288	9,862	9,756	9,756	9,756	9,756
Debt Charges - Interest		-	46	66	108	84	60	36
Amortization of Tangible Capital Assets		4,764	4,766	4,766	4,764	4,764	4,764	4,764
Total Expenses		15,036	26,375	36,599	36,996	36,984	36,960	36,936
Other								
Debt Principal Repayment		-	325	509	1,044	1,068	1,092	1,116
Transfer to/(from) Reserves		14,988	1,828	(4,692)	(5,616)	(5,616)	(5,616)	(5,616)
Unfunded Amortization		(4,764)	(4,766)	(4,766)	(4,764)	(4,764)	(4,764)	(4,764)
Total Other		10,224	(2,613)	(8,949)	(9,336)	(9,312)	(9,288)	(9,264)
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		(7)	-	-	12	24	24	24

393 Lillies Lake Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		5,916	5,916	5,916	5,916	5,916	5,916	5,916
User Fees & Service Charges		15,797	15,750	17,939	17,940	17,940	17,940	17,940
Investment Income		1,230	-	-	-	-	-	-
Total Revenues		22,943	21,666	23,855	23,856	23,856	23,856	23,856
Expenses								
Administration		1,644	1,638	1,908	2,112	2,124	2,124	2,124
Wages and Benefits		2,884	7,944	11,857	12,000	12,000	12,000	12,000
Operating		6,993	9,762	10,202	10,091	10,091	10,091	10,091
Debt Charges - Interest		-	41	33	60	48	24	12
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		16,381	24,245	28,860	29,123	29,123	29,099	29,087
Other								
Debt Principal Repayment		-	288	255	516	528	552	564
Transfer to/(from) Reserves		11,424	1,993	(400)	(924)	(924)	(924)	(924)
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		6,564	(2,579)	(5,005)	(5,268)	(5,256)	(5,232)	(5,220)
Lillies Lake Waste Water Plant (Surplus)/Deficit:		2	-	-	(1)	11	11	11

394 Painted Boat Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Painted Boat Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394		2019	2019	2020	2021	2022	2023	2024
Revenues								
Frontage & Parcel Taxes		-	-	3,468	3,468	3,468	3,468	3,468
User Fees & Service Charges		20,612	20,613	20,613	20,616	20,616	20,616	20,616
Investment Income		1,365	-	-	-	-	-	-
Total Revenues		21,977	20,613	24,081	24,084	24,084	24,084	24,084
Expenses								
Administration		1,692	1,692	1,974	2,172	2,172	2,172	2,172
Wages and Benefits		2,975	8,390	9,236	9,348	9,348	9,348	9,348
Operating		4,025	7,139	7,615	7,487	7,487	7,487	7,487
Debt Charges - Interest		-	36	33	60	48	24	12
Amortization of Tangible Capital Assets		7,224	7,220	7,220	7,224	7,224	7,224	7,224
Total Expenses		15,916	24,477	26,078	26,291	26,279	26,255	26,243
Other								
Debt Principal Repayment		-	256	255	516	528	552	564
Transfer to/(from) Reserves		13,288	3,100	4,968	4,500	4,500	4,500	4,500
Unfunded Amortization		(7,224)	(7,220)	(7,220)	(7,224)	(7,224)	(7,224)	(7,224)
Total Other		6,064	(3,864)	(1,997)	(2,208)	(2,196)	(2,172)	(2,160)
Painted Boat Waste Water Plant (Surplus)/Deficit:		3	-	-	(1)	(1)	(1)	(1)

395 Sakinaw Ridge Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

Sakinaw Ridge Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395	2019	2019	2020	2021	2022	2023	2024
Revenues							
Frontage & Parcel Taxes	12,128	12,128	19,438	19,440	19,440	19,440	19,440
User Fees & Service Charges	5,904	5,750	9,648	9,648	9,648	9,648	9,648
Total Revenues	18,032	17,878	29,086	29,088	29,088	29,088	29,088
Expenses							
Administration	1,440	1,440	2,866	3,132	3,132	3,132	3,132
Wages and Benefits	3,927	8,716	17,608	17,808	17,808	17,808	17,808
Operating	6,170	8,913	13,517	13,428	13,428	13,428	13,428
Debt Charges - Interest	-	41	66	108	84	60	36
Amortization of Tangible Capital Assets	16,128	-	16,127	16,128	16,128	16,128	16,128
Total Expenses	27,665	19,110	50,184	50,604	50,580	50,556	50,532
Other							
Debt Principal Repayment	-	293	509	1,044	1,068	1,092	1,116
Transfer to/(from) Reserves	-	-	(107)	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	2,647	(6,420)	(6,420)	(6,420)	(6,420)
Prior Year (Surplus)/Deficit	(1,525)	(1,525)	(8,020)	-	-	-	-
Unfunded Amortization	(16,128)	-	(16,127)	(16,128)	(16,128)	(16,128)	(16,128)
Total Other	(17,653)	(1,232)	(21,098)	(21,504)	(21,480)	(21,456)	(21,432)
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:	(8,020)	-	-	12	12	12	12

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	19,320	16,156	16,386	15,432	10,107	(5,325) (34.51%)	14.47%
Area B - Halfmoon Bay	16,433	14,005	14,662	14,882	9,178	(5,704) (38.33%)	13.14%
Area D - Roberts Creek	11,245	10,366	10,443	10,756	6,848	(3,908) (36.33%)	9.81%
Area E - Elphinstone	8,413	7,982	8,125	8,275	5,295	(2,980) (36.01%)	7.58%
Area F - West Howe Sound	18,705	15,368	14,558	13,971	9,086	(4,885) (34.97%)	13.01%
Member Municipalities							
District of Sechelt	32,402	28,967	30,277	30,571	18,962	(11,609) (37.97%)	27.15%
Town of Gibsons	14,409	13,173	13,594	13,931	8,897	(5,034) (36.14%)	12.74%
Sechelt Indian Government District	3,077	2,449	2,351	2,235	1,468	(767) (34.32%)	2.10%
Net Taxes Levied	124,005	108,467	110,395	110,053	69,841	(40,212) (36.54%)	100.00%
Limit by law	281,558	281,558	326,472	366,239	357,823		

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

	2016	2017	2018	2019	2020
Residential [01]	1.27	.92	.81	.72	.47
Utilities [02]	4.43	3.21	2.85	2.53	1.64
Major Industry [04]	4.30	3.12	2.76	2.46	1.59
Light Industry [05]	4.30	3.12	2.76	2.46	1.59
Business and Other [06]	3.10	2.25	1.99	1.77	1.14
Managed Forest Land [07]	3.80	2.76	2.44	2.17	1.40
Rec/Non Profit [08]	1.27	.92	.81	.72	.47
Farm [09]	1.27	.92	.81	.72	.47

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400	2019	2019	2020	2021	2022	2023	2024
Revenues							
Tax Requisitions	110,052	110,053	69,841	90,840	91,044	91,044	91,044
User Fees & Service Charges	58,299	61,134	61,134	61,140	61,140	61,140	61,140
Investment Income	7,539	-	-	-	-	-	-
Other Revenue	105	-	-	-	-	-	-
Total Revenues	175,995	171,187	130,975	151,980	152,184	152,184	152,184
Expenses							
Administration	17,556	17,553	16,659	18,600	18,792	18,792	18,792
Wages and Benefits	35,905	88,346	67,028	68,088	68,088	68,088	68,088
Operating	52,485	72,288	72,288	47,292	47,292	47,292	47,292
Amortization of Tangible Capital Assets	3,203	3,434	3,198	3,204	3,204	3,204	3,204
Total Expenses	109,149	181,621	159,173	137,184	137,376	137,376	137,376
Other							
Transfer to/(from) Reserves	70,053	(7,000)	(25,000)	18,000	18,000	18,000	18,000
Unfunded Amortization	(3,203)	(3,434)	(3,198)	(3,204)	(3,204)	(3,204)	(3,204)
Total Other	66,850	(10,434)	(28,198)	14,796	14,796	14,796	14,796
Cemetery (Surplus)/Deficit:	4	-	-	-	(12)	(12)	(12)

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	121,244	131,712	137,381	146,400	148,842	2,442	1.67%
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	148,842	2,442	1.67%
Limit by law	499,395	499,395	573,241	606,198	614,335		

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

	2016	2017	2018	2019	2020
Residential [01]	7.94	7.49	6.82	6.86	6.88
Utilities [02]	27.80	26.20	23.86	24.00	24.09
Major Industry [04]	-	-	-	-	-
Light Industry [05]	27.00	25.46	23.18	23.32	23.40
Business and Other [06]	19.46	18.34	16.70	16.80	16.86
Managed Forest Land [07]	23.83	22.46	20.45	20.58	20.65
Rec/Non Profit [08]	7.94	7.49	6.82	6.86	6.88
Farm [09]	7.94	7.49	6.82	6.86	6.88

Pender Harbour Health Clinic		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
410		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	146,400	146,400	148,842	154,583	154,608	154,608	154,608
	Investment Income	1,372	-	-	-	-	-	-
	Total Revenues	147,772	146,400	148,842	154,583	154,608	154,608	154,608
Expenses								
	Administration	7,356	7,359	6,802	7,536	7,572	7,572	7,572
	Operating	134,041	146,040	162,040	142,044	142,044	142,044	142,044
	Total Expenses	141,397	153,399	168,842	149,580	149,616	149,616	149,616
Other								
	Transfer to/(from) Reserves	6,372	(7,000)	(20,000)	5,004	5,004	5,004	5,004
	Prior Year (Surplus)/Deficit	1	1	-	-	-	-	-
	Total Other	6,373	(6,999)	(20,000)	5,004	5,004	5,004	5,004
Pender Harbour Health Clinic (Surplus)/Deficit:		(2)	-	-	1	12	12	12



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	20,280	21,386	23,950	18,510	23,372	4,862	26.27%
Area B - Halfmoon Bay	17,250	18,539	21,430	17,851	21,223	3,372	18.89%
Area D - Roberts Creek	11,803	13,723	15,263	12,902	15,836	2,934	22.74%
Area E - Elphinstone	8,831	10,566	11,875	9,926	12,245	2,319	23.36%
Area F - West Howe Sound	19,635	20,344	21,278	16,758	21,010	4,252	25.37%
Member Municipalities							
District of Sechelt	34,012	38,346	44,253	36,670	43,848	7,178	19.57%
Town of Gibsons	15,125	17,438	19,870	16,711	20,573	3,862	23.11%
Sechelt Indian Government District	3,230	3,242	3,436	2,680	3,394	714	26.64%
Net Taxes Levied	130,167	143,585	161,353	132,009	161,501	29,492	22.34%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	1.33	1.22	1.19	.87	1.08
Utilities [02]	4.65	4.25	4.16	3.04	3.78
Major Industry [04]	4.52	4.13	4.04	2.95	3.67
Light Industry [05]	4.52	4.13	4.04	2.95	3.67
Business and Other [06]	3.25	2.98	2.91	2.12	2.65
Managed Forest Land [07]	3.99	3.65	3.57	2.60	3.24
Rec/Non Profit [08]	1.33	1.22	1.19	.87	1.08
Farm [09]	1.33	1.22	1.19	.87	1.08

Regional Planning	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
500	2019	2019	2020	2021	2022	2023	2024
Revenues							
Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	132,012	132,009	161,501	188,172	178,668	178,668	178,668
User Fees & Service Charges	423	430	430	432	432	432	432
Investment Income	1,893	-	-	-	-	-	-
Other Revenue	666	-	-	-	-	-	-
Total Revenues	134,996	132,439	161,931	188,604	179,100	179,100	179,100
Expenses							
Administration	33,936	33,940	30,628	33,012	33,516	33,516	33,516
Wages and Benefits	85,498	88,022	120,826	135,120	135,120	135,120	135,120
Operating	6,081	10,477	60,477	20,496	10,500	10,500	10,500
Total Expenses	125,515	132,439	211,931	188,628	179,136	179,136	179,136
Other							
Transfer to/(from) Reserves	9,475	-	(50,000)	-	-	-	-
Total Other	9,475	-	(50,000)	-	-	-	-
Regional Planning (Surplus)/Deficit:	(6)	-	-	24	36	36	36



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	234,357	190,389	199,309	219,687	209,939	(9,748) (4.44%)	24.95%
Area B - Halfmoon Bay	199,339	165,043	178,335	211,867	190,643	(21,224) (10.02%)	22.65%
Area D - Roberts Creek	136,397	122,163	127,015	153,130	142,250	(10,880) (7.11%)	16.90%
Area E - Elphinstone	102,053	94,061	98,822	117,804	109,996	(7,808) (6.63%)	13.07%
Area F - West Howe Sound	226,897	181,107	177,071	198,890	188,727	(10,163) (5.11%)	22.43%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	899,043	752,763	780,552	901,378	841,555	(59,823) (6.64%)	100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	15.35	10.82	9.89	10.29	9.71
Utilities [02]	53.73	37.88	34.62	36.02	33.97
Major Industry [04]	52.20	36.80	33.63	34.99	33.00
Light Industry [05]	52.20	36.80	33.63	34.99	33.00
Business and Other [06]	37.61	26.52	24.23	25.22	23.78
Managed Forest Land [07]	46.06	32.47	29.67	30.88	29.12
Rec/Non Profit [08]	15.35	10.82	9.89	10.29	9.71
Farm [09]	15.35	10.82	9.89	10.29	9.71

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		901,380	901,378	841,555	950,292	952,884	952,884	952,884
User Fees & Service Charges		60,586	60,196	60,196	60,192	60,192	60,192	60,192
Investment Income		1,384	-	-	-	-	-	-
Other Revenue		1,300	-	-	-	-	-	-
Total Revenues		964,650	961,574	901,751	1,010,484	1,013,076	1,013,076	1,013,076
Expenses								
Administration		201,888	201,893	191,105	202,860	205,452	205,452	205,452
Wages and Benefits		646,872	661,799	632,343	732,888	732,888	732,888	732,888
Operating		62,838	118,588	96,588	74,748	74,748	74,748	74,748
Amortization of Tangible Capital Assets		1,584	1,584	1,584	1,584	1,584	1,584	1,584
Total Expenses		913,182	983,864	921,620	1,012,080	1,014,672	1,014,672	1,014,672
Other								
Transfer to/(from) Reserves		29,767	(43,990)	(18,285)	-	-	-	-
Prior Year (Surplus)/Deficit		23,283	23,284	-	-	-	-	-
Unfunded Amortization		(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
Total Other		51,466	(22,290)	(19,869)	(1,584)	(1,584)	(1,584)	(1,584)
Rural Planning Services (Surplus)/Deficit:		(2)	-	-	12	12	12	12

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; Forecast Budget			
506		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	-	-	-	-	-	-	-	-
User Fees & Service Charges	423	5,500	500	504	504	504	504	504
Investment Income	5,140	-	-	-	-	-	-	-
Internal Recoveries	341,304	341,308	275,902	318,624	318,624	318,624	318,624	318,624
Total Revenues	346,867	346,808	276,402	319,128	319,128	319,128	319,128	319,128
Expenses								
Wages and Benefits	243,149	266,582	241,176	243,912	243,912	243,912	243,912	243,912
Operating	43,880	52,164	65,226	65,232	65,232	65,232	65,232	65,232
Amortization of Tangible Capital Assets	22,456	24,666	22,460	22,464	22,464	22,464	22,464	22,464
Total Expenses	309,485	343,412	328,862	331,608	331,608	331,608	331,608	331,608
Other								
Capital Expenditures (Excluding Wages)	14,780	41,509	-	-	-	-	-	-
Transfer to/(from) Reserves	45,058	(13,447)	(30,000)	9,996	9,996	9,996	9,996	9,996
Unfunded Amortization	(22,456)	(24,666)	(22,460)	(22,464)	(22,464)	(22,464)	(22,464)	(22,464)
Total Other	37,382	3,396	(52,460)	(12,468)	(12,468)	(12,468)	(12,468)	(12,468)
Geographic Information Services (Surplus)/Deficit:		-	-	-	12	12	12	12

Capital Project Summary

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2019	2019	2020	2021	2022	2023	2024
CP1078 Orthophoto Aquisition		14,780	41,508	-	-	-	-	-
Capital Projects Total:		14,780	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; Forecast Budget			
510		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	-	-	(25,000)	-	-	-	-
	User Fees & Service Charges	35,450	37,025	30,692	31,404	31,488	31,488	31,488
	Investment Income	2,777	-	-	-	-	-	-
	Total Revenues	38,227	37,025	5,692	31,404	31,488	31,488	31,488
Expenses								
	Administration	7,488	7,491	5,511	5,988	6,072	6,072	6,072
	Wages and Benefits	18,278	27,173	22,820	23,052	23,052	23,052	23,052
	Operating	4,671	15,423	2,361	2,364	2,364	2,364	2,364
	Total Expenses	30,437	50,087	30,692	31,404	31,488	31,488	31,488
Other								
	Transfer to/(from) Reserves	7,791	(13,062)	(25,000)	-	-	-	-
	Total Other	7,791	(13,062)	(25,000)	-	-	-	-
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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	129	295	(163)	215	(290)	(505) (234.88%)	25.29%
Area B - Halfmoon Bay	103	242	(140)	197	(250)	(447) (226.90%)	21.76%
Area D - Roberts Creek	75	189	(104)	149	(196)	(345) (231.54%)	17.05%
Area E - Elphinstone	56	145	(81)	115	(152)	(267) (232.17%)	13.22%
Area F - West Howe Sound	125	280	(145)	194	(260)	(454) (234.02%)	22.68%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	489	1,151	(633)	871	(1,148)	(2,019) (231.80%)	100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	.01	.02	(.01)	.01	(.01)
Utilities [02]	.03	.06	(.03)	.04	(.05)
Major Industry [04]	.03	.06	(.03)	.03	(.05)
Light Industry [05]	.03	.06	(.03)	.03	(.05)
Business and Other [06]	.02	.04	(.02)	.02	(.03)
Managed Forest Land [07]	.03	.05	(.02)	.03	(.04)
Rec/Non Profit [08]	.01	.02	(.01)	.01	(.01)
Farm [09]	.01	.02	(.01)	.01	(.01)

Heritage Conservation Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
515		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	876	871	(1,148)	120	120	120	120
	Total Revenues	876	871	(1,148)	120	120	120	120
Expenses								
	Administration	216	213	107	120	120	120	120
	Wages and Benefits	-	1,255	-	-	-	-	-
	Total Expenses	216	1,468	107	120	120	120	120
Other								
	Prior Year (Surplus)/Deficit	(596)	(597)	(1,255)	-	-	-	-
	Total Other	(596)	(597)	(1,255)	-	-	-	-
Heritage Conservation Service (Surplus)/Deficit:		(1,256)	-	-	-	-	-	-

520 Building Inspection Services



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

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1000.1 - Building Inspection Services

Basis of Apportionment: Land & Improvements

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

Requisitions	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	42,804	54,209	60,348	44,637	1,549	(43,088) (96.53%)	24.07%
Area B - Halfmoon Bay	36,408	46,992	53,998	43,048	1,407	(41,641) (96.73%)	21.86%
Area D - Roberts Creek	24,912	34,783	38,459	31,113	1,050	(30,063) (96.63%)	16.31%
Area E - Elphinstone	18,640	26,782	29,922	23,936	812	(23,124) (96.61%)	12.61%
Area F - West Howe Sound	41,442	51,566	53,615	40,411	1,393	(39,018) (96.55%)	21.64%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	6,817	8,218	8,657	6,463	225	(6,238) (96.52%)	3.50%
Net Taxes Levied	171,023	222,550	244,999	189,608	6,435	(183,173) (96.61%)	100.00%

Limit by law

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

	2016	2017	2018	2019	2020
Residential [01]	2.80	3.08	2.99	2.09	.07
Utilities [02]	9.81	10.79	10.48	7.32	.25
Major Industry [04]	9.53	10.48	10.18	7.11	.24
Light Industry [05]	9.53	10.48	10.18	7.11	.24
Business and Other [06]	6.87	7.55	7.34	5.12	.18
Managed Forest Land [07]	8.41	9.24	8.98	6.27	.21
Rec/Non Profit [08]	2.80	3.08	2.99	2.09	.07
Farm [09]	2.80	3.08	2.99	2.09	.07

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		189,612	189,608	6,435	51,876	54,288	54,288	54,288
User Fees & Service Charges		770,702	604,219	790,000	789,996	789,996	789,996	789,996
Investment Income		21,948	-	-	-	-	-	-
Other Revenue		1,980	600	600	600	600	600	600
Total Revenues		984,242	794,427	797,035	842,472	844,884	844,884	844,884
Expenses								
Administration		136,092	136,092	139,186	147,636	150,036	150,036	150,036
Wages and Benefits		589,174	594,837	604,071	631,344	631,344	631,344	631,344
Operating		53,788	67,498	61,553	57,528	57,528	57,528	57,528
Amortization of Tangible Capital Assets		11,806	11,887	11,801	11,796	11,796	11,796	11,796
Total Expenses		790,860	810,314	816,611	848,304	850,704	850,704	850,704
Other								
Capital Expenditures (Excluding Wages)		-	-	50,000	-	-	-	-
Transfer to/(from) Reserves		205,188	(4,000)	(57,775)	6,000	6,000	6,000	6,000
Unfunded Amortization		(11,806)	(11,887)	(11,801)	(11,796)	(11,796)	(11,796)	(11,796)
Total Other		193,382	(15,887)	(19,576)	(5,796)	(5,796)	(5,796)	(5,796)
Building Inspection Services (Surplus)/Deficit:		-	-	-	36	24	24	24

Capital Project Summary

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2019	2019	2020	2021	2022	2023	2024
CP1226 Building Division Unit #440 Vehicle Replacement		-	-	50,004	-	-	-	-
Capital Projects Total:				50,004				

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	65,908	34,252	53,971	65,032	65,078	46	0.07%
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	65,078	46	0.07%
Limit by law	109,867	109,867	126,113	133,364	135,154		

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

	2016	2017	2018	2019	2020
Residential [01]	4.32	1.95	2.68	3.05	3.01
Utilities [02]	15.11	6.81	9.37	10.66	10.53
Major Industry [04]	-	-	-	-	-
Light Industry [05]	14.68	6.62	9.11	10.36	10.23
Business and Other [06]	10.58	4.77	6.56	7.46	7.37
Managed Forest Land [07]	12.95	5.84	8.03	9.14	9.03
Rec/Non Profit [08]	4.32	1.95	2.68	3.05	3.01
Farm [09]	4.32	1.95	2.68	3.05	3.01

Economic Development Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
531		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	65,028	65,032	65,078	72,876	74,076	75,300	76,548
	Total Revenues	65,028	65,032	65,078	72,876	74,076	75,300	76,548
Expenses								
	Administration	3,444	3,439	3,274	3,624	3,648	3,648	3,648
	Wages and Benefits	40	-	-	-	-	-	-
	Operating	61,762	64,549	64,549	69,252	70,428	71,652	72,900
	Total Expenses	65,246	67,988	67,823	72,876	74,076	75,300	76,548
Other								
	Prior Year (Surplus)/Deficit	(2,956)	(2,956)	(2,745)	-	-	-	-
	Total Other	(2,956)	(2,956)	(2,745)	-	-	-	-
Economic Development Area A (Surplus)/Deficit:		(2,738)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	47,045	5,488	13.21%
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	47,045	5,488	13.21%
Limit by law	78,034	78,034	92,244	104,054	98,239		

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

	2016	2017	2018	2019	2020
Residential [01]	3.89	1.34	2.24	2.02	2.40
Utilities [02]	13.63	4.71	7.85	7.07	8.38
Major Industry [04]	13.24	4.57	7.63	6.86	8.14
Light Industry [05]	13.24	4.57	7.63	6.86	8.14
Business and Other [06]	9.54	3.29	5.50	4.95	5.87
Managed Forest Land [07]	11.68	4.03	6.73	6.06	7.19
Rec/Non Profit [08]	3.89	1.34	2.24	2.02	2.40
Farm [09]	3.89	1.34	2.24	2.02	2.40

Economic Development Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
532		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Grants in Lieu of Taxes	419	-	-	-	-	-	-
	Tax Requisitions	41,556	41,557	47,045	51,540	52,620	53,712	54,840
	Total Revenues	41,975	41,557	47,045	51,540	52,620	53,712	54,840
Expenses								
	Administration	2,388	2,385	2,270	2,520	2,532	2,532	2,532
	Wages and Benefits	40	-	-	-	-	-	-
	Operating	39,757	44,775	50,169	49,020	50,088	51,192	52,320
	Total Expenses	42,185	47,160	52,439	51,540	52,620	53,724	54,852
Other								
	Prior Year (Surplus)/Deficit	(5,604)	(5,603)	(5,394)	-	-	-	-
	Total Other	(5,604)	(5,603)	(5,394)	-	-	-	-
Economic Development Area B (Surplus)/Deficit:		(5,394)	-	-	-	-	12	12

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	2016	2017	2018	2019	2020	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	37,229	119	0.32%
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	37,229	119	0.32%
Limit by law	74,654	74,654	84,921	98,177	96,537		

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

	2016	2017	2018	2019	2020
Residential [01]	4.84	.62	2.70	2.49	2.54
Utilities [02]	16.96	2.15	9.45	8.73	8.89
Major Industry [04]	16.47	2.09	9.18	8.48	8.64
Light Industry [05]	16.47	2.09	9.18	8.48	8.64
Business and Other [06]	11.87	1.51	6.62	6.11	6.22
Managed Forest Land [07]	14.53	1.85	8.10	7.48	7.62
Rec/Non Profit [08]	4.84	.62	2.70	2.49	2.54
Farm [09]	4.84	.62	2.70	2.49	2.54

Economic Development Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
533		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	37,116	37,110	37,229	43,116	44,100	45,096	46,116
	Total Revenues	37,116	37,110	37,229	43,116	44,100	45,096	46,116
Expenses								
	Administration	1,980	1,980	1,885	2,088	2,100	2,100	2,100
	Wages and Benefits	40	-	-	-	-	-	-
	Operating	35,302	37,189	37,189	41,028	42,000	42,996	44,016
	Total Expenses	37,322	39,169	39,074	43,116	44,100	45,096	46,116
Other								
	Prior Year (Surplus)/Deficit	(2,059)	(2,059)	(1,845)	-	-	-	-
	Total Other	(2,059)	(2,059)	(1,845)	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(1,853)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	27,720	(81)	(0.29%) 100.00%
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	27,720	(81)	(0.29%) 100.00%
Limit by law	85,716	85,716	98,618	112,836	111,612		

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

	2016	2017	2018	2019	2020
Residential [01]	5.81	1.69	2.11	2.43	2.45
Utilities [02]	20.35	5.93	7.40	8.50	8.56
Major Industry [04]	-	-	-	-	-
Light Industry [05]	19.77	5.76	7.19	8.26	8.32
Business and Other [06]	14.25	4.15	5.18	5.95	5.99
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	5.81	1.69	2.11	2.43	2.45

Economic Development Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
534		2019	2019	2020	2021	2022	2023	2024
Revenues								
Grants in Lieu of Taxes		725	-	-	-	-	-	-
Tax Requisitions		27,804	27,801	27,720	41,376	42,024	42,672	43,344
Total Revenues		28,529	27,801	27,720	41,376	42,024	42,672	43,344
Expenses								
Administration		1,956	1,959	1,865	2,064	2,076	2,076	2,076
Wages and Benefits		40	-	-	-	-	-	-
Operating		26,538	36,777	36,777	39,312	39,948	40,596	41,268
Total Expenses		28,534	38,736	38,642	41,376	42,024	42,672	43,344
Other								
Prior Year (Surplus)/Deficit		(10,936)	(10,935)	(10,922)	-	-	-	-
Total Other		(10,936)	(10,935)	(10,922)	-	-	-	-
Economic Development Area E (Surplus)/Deficit:		(10,931)	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	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	46,216	(257)	(0.55%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	51,518	16,702	43,079	46,473	46,216	(257)	(0.55%) 100.00%
Limit by law	128,749	128,749	140,509	153,128	153,730		

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

	2016	2017	2018	2019	2020
Residential [01]	3.49	1.00	2.41	2.40	2.38
Utilities [02]	12.20	3.49	8.42	8.42	8.32
Major Industry [04]	11.85	3.39	8.18	8.18	8.08
Light Industry [05]	11.85	3.39	8.18	8.18	8.08
Business and Other [06]	8.54	2.45	5.90	5.89	5.82
Managed Forest Land [07]	10.46	2.99	7.22	7.21	7.13
Rec/Non Profit [08]	3.49	1.00	2.41	2.40	2.38
Farm [09]	3.49	1.00	2.41	2.40	2.38

Economic Development Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
535		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	46,476	46,473	46,216	55,704	56,760	57,829	58,932
	Total Revenues	46,476	46,473	46,216	55,704	56,760	57,829	58,932
Expenses								
	Administration	2,604	2,603	2,478	2,748	2,760	2,760	2,760
	Wages and Benefits	40	-	-	-	-	-	-
	Operating	43,696	48,826	48,826	52,968	54,000	55,080	56,172
	Total Expenses	46,340	51,429	51,304	55,716	56,760	57,840	58,932
Other								
	Prior Year (Surplus)/Deficit	(4,956)	(4,956)	(5,088)	-	-	-	-
	Total Other	(4,956)	(4,956)	(5,088)	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		(5,092)	-	-	12	-	11	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	4,418	614	2,726	3,772		(3,772) (100.00%)	14.47%
Area B - Halfmoon Bay	3,758	532	2,439	3,638		(3,638) (100.00%)	13.14%
Area D - Roberts Creek	2,571	394	1,737	2,629		(2,629) (100.00%)	9.81%
Area E - Elphinstone	1,924	303	1,352	2,023		(2,023) (100.00%)	7.58%
Area F - West Howe Sound	4,277	584	2,422	3,415		(3,415) (100.00%)	13.01%
Member Municipalities							
District of Sechelt	7,409	1,100	5,037	7,473		(7,473) (100.00%)	27.15%
Town of Gibsons	3,295	500	2,262	3,406		(3,406) (100.00%)	12.74%
Sechelt Indian Government District	704	93	391	546		(546) (100.00%)	2.10%
Net Taxes Levied	28,355	4,120	18,365	26,903		(26,903) (100.00%)	100.00%
Limit by law	554,133	677,824	785,951	881,687	861,425		

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

	2016	2017	2018	2019	2020
Residential [01]	.29	.03	.14	.18	-
Utilities [02]	1.01	.12	.47	.62	-
Major Industry [04]	.98	.12	.46	.60	-
Light Industry [05]	.98	.12	.46	.60	-
Business and Other [06]	.71	.09	.33	.43	-
Managed Forest Land [07]	.87	.10	.41	.53	-
Rec/Non Profit [08]	.29	.03	.14	.18	-
Farm [09]	.29	.03	.14	.18	-

Hillside Development Project		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
540		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	26,904	26,903	-	-	-	-	-
	User Fees & Service Charges	-	-	-	-	-	-	-
	Investment Income	20,306	-	-	-	-	-	-
	Other Revenue	75,332	59,600	156,339	156,336	156,336	156,336	156,336
	Total Revenues	122,542	86,503	156,339	156,336	156,336	156,336	156,336
Expenses								
	Administration	13,536	13,537	6,488	7,152	7,236	7,236	7,236
	Wages and Benefits	5,531	14,126	25,804	33,444	33,444	33,444	33,444
	Operating	52,349	128,840	157,010	97,008	97,008	97,008	97,008
	Total Expenses	71,416	156,503	189,302	137,604	137,688	137,688	137,688
Other								
	Transfer to/(from) Reserves	51,121	(70,000)	(32,963)	18,720	18,648	18,648	18,648
	Total Other	51,121	(70,000)	(32,963)	18,720	18,648	18,648	18,648
Hillside Development Project (Surplus)/Deficit:		(5)	-	-	(12)	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	717,736	1,464,050	770,845	833,298	838,777	5,479	0.66%
Area D - Roberts Creek	416,907	359,549	462,477	479,298	483,430	4,132	0.86%
Area E - Elphinstone	366,329	321,887	411,033	427,272	431,270	3,998	0.94%
Area F - West Howe Sound	727,611	561,722	647,888	663,538	675,295	11,757	1.77%
Member Municipalities							
District of Sechelt	1,419,877	1,250,512	1,548,650	1,627,839	1,621,233	(6,606)	(0.41%)
Town of Gibsons	626,871	516,194	623,134	630,887	676,031	45,144	7.16%
Sechelt Indian Government District	161,074	115,512	134,637	136,888	148,138	11,250	8.22%
Net Taxes Levied	4,436,406	4,589,425	4,598,664	4,799,019	4,874,173	75,154	1.57%
Limit by law	7,506,896	9,389,031	10,969,292	12,488,877	12,072,248		

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

	2016	2017	2018	2019	2020
Residential [01]	123.47	117.88	96.36	95.24	95.26
Utilities [02]	432.16	309.11	337.26	333.33	333.43
Major Industry [04]	419.81	300.28	327.62	323.81	323.90
Light Industry [05]	419.81	300.28	327.62	323.81	323.90
Business and Other [06]	302.51	216.38	236.08	233.33	233.40
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	123.47	88.32	96.36	95.20	95.26
Farm [09]	-	-	-	-	-

Community Recreation Facilities		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
615		2019	2019	2020	2021	2022	2023	2024
Revenues								
Grants in Lieu of Taxes		206	-	-	-	-	-	-
Tax Requisitions		4,799,016	4,799,019	4,874,173	5,172,816	5,184,035	5,184,035	5,184,035
Frontage & Parcel Taxes		1,627,511	1,629,089	1,629,089	1,629,084	1,629,084	1,629,084	1,629,084
User Fees & Service Charges		1,930,377	1,757,406	1,101,358	1,757,412	1,757,412	1,757,412	1,757,412
Investment Income		452,056	-	419,481	459,384	500,712	543,504	587,820
Gain on Disposal of Tangible Assets		11,549	-	-	-	-	-	-
Other Revenue		43,195	17,858	17,858	17,856	17,856	17,856	17,856
Total Revenues		8,863,910	8,203,372	8,041,959	9,036,552	9,089,099	9,131,891	9,176,207
Expenses								
Administration		774,432	774,427	841,043	918,276	929,496	929,496	929,496
Wages and Benefits		3,342,552	3,241,176	3,222,271	3,454,032	3,454,032	3,454,032	3,454,032
Operating		1,807,879	1,854,916	1,143,177	1,740,912	1,740,912	1,740,912	1,740,912
Debt Charges - Interest		924,662	924,662	924,662	924,662	924,662	924,662	924,662
Amortization of Tangible Capital Assets		951,366	905,658	951,368	951,372	951,372	951,372	951,372
Total Expenses		7,800,891	7,700,839	7,082,521	7,989,254	8,000,474	8,000,474	8,000,474
Other								
Capital Expenditures (Excluding Wages)		1,050,356	2,063,652	1,627,537	-	-	-	-
Proceeds from Sale of TCA		(11,549)	-	-	-	-	-	-
Debt Principal Repayment		1,085,371	704,427	1,123,908	1,163,811	1,205,139	1,247,931	1,292,247
Transfer to/(from) Reserves		(128,266)	(1,359,888)	(840,639)	834,900	834,900	834,900	834,900
Transfer to/(from) Other Funds		18,487	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		(2)	-	-	-	-	-	-
Unfunded Amortization		(951,366)	(905,658)	(951,368)	(951,372)	(951,372)	(951,372)	(951,372)
Total Other		1,063,031	502,533	959,438	1,047,339	1,088,667	1,131,459	1,175,775
Community Recreation Facilities (Surplus)/Deficit:		12	-	-	41	42	42	42

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1086	Capital Renewal Fund (GDAF)	33,217	27,996	-	-	-	-	-
CP1087	Capital Renewal Fund (GACC)	-	8,004	-	-	-	-	-
CP1089	Capital Renewal Fund (GACC)	-	8,004	-	-	-	-	-
CP1090	Capital Renewal Fund (GACC)	-	8,004	-	-	-	-	-
CP1097	Capital Renewal Fund (SCA)	6,726	3,000	-	-	-	-	-
CP1098	Capital Renewal Fund (SCA)	-	3,000	3,000	-	-	-	-
CP1099	Capital Renewal Fund (SCA)	9,300	12,996	-	-	-	-	-
CP1141	Fitness Equipment Replacement	236,906	248,148	-	-	-	-	-
CP1147	SAC Facility Projects	-	410,004	384,133	-	-	-	-
CP1151	Capital Renewal Fund (GACC)	16,725	30,000	54,696	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	19,026	222,996	198,096	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	644,001	962,496	689,004	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	-	54,000	132,096	-	-	-	-
CP1155	SCA Condenser Replacement	5,062	-	-	-	-	-	-
CP1176	Arena Regulatory Projects	74,370	65,004	-	-	-	-	-
CP1194	Recreation Facility Operations - Capital Expenditures	5,024	-	-	-	-	-	-
CP1235	Community Recreation Facilities Non-Critical Capital Asset Renewal	-	-	166,500	-	-	-	-
Capital Projects Total:		1,050,357	2,063,652	1,627,525				

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	438,612	457,411	452,694	495,835	468,786	(27,049)	(5.46%) 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	438,612	457,411	452,694	495,835	468,786	(27,049)	(5.46%) 100.00%
Limit by law	676,363	787,959	910,044	966,735	978,948		

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

	2016	2017	2018	2019	2020
Residential [01]	89.60	79.60	67.41	70.83	66.20
Utilities [02]	313.61	278.61	235.92	247.90	231.68
Major Industry [04]	-	-	-	-	-
Light Industry [05]	304.65	270.65	229.18	240.82	225.06
Business and Other [06]	219.52	195.02	165.15	173.53	162.18
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	89.60	79.60	67.41	70.83	66.20
Farm [09]	-	-	-	-	-

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		495,840	495,835	468,786	528,528	529,620	529,620	529,620
Frontage & Parcel Taxes		72,276	71,445	48,519	48,516	48,516	48,516	48,516
User Fees & Service Charges		96,078	90,100	90,100	90,096	90,096	90,096	90,096
Investment Income		18,431	-	13,953	15,672	17,460	19,320	21,264
Other Revenue		1,249	-	-	-	-	-	-
Total Revenues		683,874	657,380	621,358	682,812	685,692	687,552	689,496
Expenses								
Administration		55,272	55,275	62,216	69,396	70,476	70,476	70,476
Wages and Benefits		339,062	353,958	337,914	369,192	369,192	369,192	369,192
Operating		149,993	181,902	155,076	155,052	155,052	155,052	155,052
Debt Charges - Interest		29,170	42,392	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets		98,001	97,382	97,998	98,004	98,004	98,004	98,004
Total Expenses		671,498	730,909	672,670	711,110	712,190	712,190	712,190
Other								
Capital Expenditures (Excluding Wages)		27,261	30,000	57,870	9,996	9,996	9,996	9,996
Debt Principal Repayment		41,351	29,053	43,006	44,725	46,513	48,373	50,317
Transfer to/(from) Reserves		41,493	(35,200)	(54,190)	15,000	15,000	15,000	15,000
Transfer to/(from) Appropriated Surplus		-	-	-	-	-	-	-
Transfer to/(from) Other Funds		268	-	-	-	-	-	-
Unfunded Amortization		(98,001)	(97,382)	(97,998)	(98,004)	(98,004)	(98,004)	(98,004)
Total Other		12,372	(73,529)	(51,312)	(28,283)	(26,495)	(24,635)	(22,691)
Pender Harbour Pool (Surplus)/Deficit:		(4)	-	-	15	3	3	3

Capital Project Summary

Pender Harbour Pool

625

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2019	2019	2020	2021	2022	2023	2024
CP1063	Annual Gym Equipment Replacement	14,782	15,996	9,996	9,996	9,996	9,996	9,996
CP1186	Hot Tub Jet Circulation Pump Replacement	12,479	14,004	-	-	-	-	-
CP1220	Replacement of Main Pool Circulation Pump & Filters	-	-	30,420	-	-	-	-
CP1221	Spare Circulation Pump Purchase for Hot Tub and Main Pool Systems	-	-	17,448	-	-	-	-
Capital Projects Total:		27,261	30,000	57,864	9,996	9,996	9,996	9,996

630 School Facilities - Joint Use



About: Provides for the joint community use of school facilities through a formal agreement with School District No. 46.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1037 - School Facilities - Joint Use

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.138/\$1000

Requisitions	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	2,509	682	443	1,579	7,540	5,961	377.52% 14.78%
Area B - Halfmoon Bay	2,134	591	396	1,523	6,847	5,324	349.57% 13.42%
Area D - Roberts Creek	1,461	437	282	1,101	5,109	4,008	364.03% 10.02%
Area E - Elphinstone	1,093	337	220	847	3,951	3,104	366.47% 7.74%
Area F - West Howe Sound	2,430	648	393	1,430	6,778	5,348	373.99% 13.29%
Member Municipalities							
District of Sechelt	4,209	1,222	818	3,129	14,147	11,018	352.13% 27.73%
Town of Gibsons	1,871	556	367	1,426	6,637	5,211	365.43% 13.01%
Sechelt Indian Government District							
Net Taxes Levied	15,707	4,473	2,919	11,035	51,010	39,975	362.26% 100.00%
Limit by law	1,416,167	1,416,167	1,642,737	1,843,681	1,800,727		

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

	2016	2017	2018	2019	2020
Residential [01]	.16	.04	.02	.07	.35
Utilities [02]	.58	.14	.08	.26	1.22
Major Industry [04]	.56	.13	.07	.25	1.19
Light Industry [05]	.56	.13	.07	.25	1.19
Business and Other [06]	.40	.09	.05	.18	.85
Managed Forest Land [07]	.49	.12	.07	.22	1.05
Rec/Non Profit [08]	.16	.04	.02	.07	.35
Farm [09]	.16	.04	.02	.07	.35

School Facilities - Joint Use		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
630		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		11,040	11,035	51,010	2,148	2,148	2,148	2,148
User Fees & Service Charges		2,910	-	-	-	-	-	-
Total Revenues		13,950	11,035	51,010	2,148	2,148	2,148	2,148
Expenses								
Administration		264	266	273	300	300	300	300
Wages and Benefits		-	1,778	1,879	1,848	1,848	1,848	1,848
Operating		38,546	-	15,000	-	-	-	-
Total Expenses		38,810	2,044	17,152	2,148	2,148	2,148	2,148
Other								
Prior Year (Surplus)/Deficit		8,991	8,991	33,858	-	-	-	-
Total Other		8,991	8,991	33,858	-	-	-	-
School Facilities - Joint Use (Surplus)/Deficit:		33,851	-	-	-	-	-	-



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	2016	2017	2018	2019	2020	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	154,212	(6,116)	(3.81%) 22.75%
Area F - West Howe Sound	304,391	295,572	276,838	270,684	264,590	(6,094)	(2.25%) 39.03%
Member Municipalities							
District of Sechelt							
Town of Gibsons	234,471	253,361	258,516	269,918	259,083	(10,835)	(4.01%) 38.22%
Sechelt Indian Government District							
Net Taxes Levied	675,770	702,444	689,856	700,930	677,885	(23,045)	(3.29%) 100.00%
Limit by law	1,103,068	1,103,068	1,256,350	1,416,338	1,404,449		

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

	2016	2017	2018	2019	2020
Residential [01]	20.60	17.66	15.46	14.01	13.61
Utilities [02]	72.09	61.82	54.12	49.02	47.63
Major Industry [04]	70.03	60.05	52.57	47.62	46.27
Light Industry [05]	70.03	60.05	52.57	47.62	46.27
Business and Other [06]	50.46	43.27	37.88	34.32	33.34
Managed Forest Land [07]	61.79	52.99	46.39	42.02	40.83
Rec/Non Profit [08]	20.60	17.66	15.46	14.01	13.61
Farm [09]	20.59	17.66	15.46	14.00	13.61

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	700,932	700,930	677,885	732,720	732,900	732,900	732,900	
Investment Income	1,344	-	-	-	-	-	-	-
Other Revenue	7,771	-	-	-	-	-	-	-
Total Revenues	710,047	700,930	677,885	732,720	732,900	732,900	732,900	
Expenses								
Administration	47,364	47,364	43,667	48,492	48,672	48,672	48,672	
Wages and Benefits	3,489	10,678	7,289	7,308	7,308	7,308	7,308	
Operating	596,549	592,888	626,929	626,928	626,928	626,928	626,928	
Debt Charges - Interest	-	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	52,181	51,939	52,182	52,188	52,188	52,188	52,188	
Total Expenses	699,583	702,869	730,067	734,916	735,096	735,096	735,096	
Other								
Debt Principal Repayment	-	-	-	-	-	-	-	-
Transfer to/(from) Reserves	62,648	50,000	-	50,004	50,004	50,004	50,004	
Unfunded Amortization	(52,181)	(51,939)	(52,182)	(52,188)	(52,188)	(52,188)	(52,188)	
Total Other	10,467	(1,939)	(52,182)	(2,184)	(2,184)	(2,184)	(2,184)	
Gibsons & Area Library (Surplus)/Deficit:	3	-	-	12	12	12	12	

643 Egmont/Pender Harbour Library Service



About: Provides Grant-In-Aid equivalent funding to the Sechelt Library and Pender Harbour Reading Room.

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1086 - Egmont-Pender Harbour Library Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: The greater of \$0.040/\$1000 or \$67000

Requisitions	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour			34,837	44,808	53,341	8,533	19.04%
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	53,341	8,533	19.04%
Limit by law			76,432	80,826	81,911		100.00%

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

	2016	2017	2018	2019	2020
Residential [01]	-	-	1.73	2.10	2.47
Utilities [02]	-	-	6.05	7.35	8.63
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	5.88	7.14	8.39
Business and Other [06]	-	-	4.24	5.14	6.04
Managed Forest Land [07]	-	-	5.19	6.30	7.40
Rec/Non Profit [08]	-	-	1.73	2.10	2.47
Farm [09]	-	-	1.73	2.10	2.47

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
643		2019	2019	2020	2021	2022	2023	2024
Revenues								
Grants in Lieu of Taxes		-	-	-	-	-	-	-
Tax Requisitions		44,808	44,808	53,341	53,639	53,640	53,640	53,640
Total Revenues		44,808	44,808	53,341	53,639	53,640	53,640	53,640
Expenses								
Administration		2,076	2,077	2,538	2,832	2,844	2,844	2,844
Operating		42,732	42,731	50,803	50,808	50,808	50,808	50,808
Total Expenses		44,808	44,808	53,341	53,640	53,652	53,652	53,652
Egmont/Pender Harbour Library Service (Surplus)/Deficit:		-	-	-	1	12	12	12



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	2016	2017	2018	2019	2020	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	150,433	(22,811)	(13.17%) 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	115,132	122,793	128,696	173,244	150,433	(22,811)	(13.17%) 100.00%
Limit by law	236,987	236,987	283,462	320,757	300,346		

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

	2016	2017	2018	2019	2020
Residential [01]	9.62	8.72	7.65	8.99	8.23
Utilities [02]	33.67	30.51	26.77	31.46	28.81
Major Industry [04]	32.70	29.64	26.01	30.56	27.98
Light Industry [05]	32.70	29.64	26.01	30.56	27.98
Business and Other [06]	23.57	21.36	18.74	22.02	20.17
Managed Forest Land [07]	28.86	26.15	22.95	26.96	24.69
Rec/Non Profit [08]	9.62	8.72	7.65	8.99	8.23
Farm [09]	9.62	8.72	7.65	8.99	8.23

Halfmoon Bay Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
645		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Grants in Lieu of Taxes	2	-	-	-	-	-	-
	Tax Requisitions	173,244	173,244	150,433	151,572	151,620	151,620	151,620
	Total Revenues	173,246	173,244	150,433	151,572	151,620	151,620	151,620
Expenses								
	Administration	7,668	7,671	9,852	10,992	11,040	11,040	11,040
	Operating	165,579	165,578	140,583	140,580	140,580	140,580	140,580
	Total Expenses	173,247	173,249	150,435	151,572	151,620	151,620	151,620
Other								
	Prior Year (Surplus)/Deficit	(4)	(5)	(2)	-	-	-	-
	Total Other	(4)	(5)	(2)	-	-	-	-
Halfmoon Bay Library Service (Surplus)/Deficit:		(3)	-	-	-	-	-	-



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	2016	2017	2018	2019	2020	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	182,787	21,703	13.47%
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	182,787	21,703	13.47%
Limit by law	270,334	270,334	307,659	355,481	349,349		100.00%

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

	2016	2017	2018	2019	2020
Residential [01]	16.34	13.64	12.63	11.19	12.91
Utilities [02]	57.19	47.75	44.19	39.15	45.17
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	40.04	33.42	30.93	27.40	31.62
Managed Forest Land [07]	49.02	40.92	37.88	33.56	38.72
Rec/Non Profit [08]	16.34	13.64	12.63	11.19	12.91
Farm [09]	16.34	13.64	12.62	11.18	12.90

Roberts Creek Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
646		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	161,088	161,084	182,787	183,372	183,396	183,396	183,396
	Total Revenues	161,088	161,084	182,787	183,372	183,396	183,396	183,396
Expenses								
	Administration	5,244	5,242	5,041	5,628	5,652	5,652	5,652
	Operating	155,843	155,842	177,746	177,744	177,744	177,744	177,744
	Total Expenses	161,087	161,084	182,787	183,372	183,396	183,396	183,396
Roberts Creek Library Service (Surplus)/Deficit:		(1)	-	-	-	-	-	-



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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	20,423	20,283	20,208	19,306	20,489	1,183	6.13%
Area B - Halfmoon Bay	17,372	17,583	18,081	18,619	18,606	(13)	(0.07%)
Area D - Roberts Creek	11,887	13,014	12,878	13,457	13,883	426	3.17%
Area E - Elphinstone	8,894	10,021	10,020	10,352	10,735	383	3.70%
Area F - West Howe Sound	19,773	19,294	17,953	17,478	18,419	941	5.38%
Member Municipalities							
District of Sechelt	34,252	36,368	37,338	38,246	38,440	194	0.51%
Town of Gibsons	15,231	16,539	16,765	17,429	18,035	606	3.48%
Sechelt Indian Government District	3,253	3,075	2,899	2,796	2,976	180	6.44%
Net Taxes Levied	131,085	136,176	136,142	137,682	141,582	3,900	2.83%
Limit by law	521,403	521,403	604,578	678,221	662,635		100.00%

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

	2016	2017	2018	2019	2020
Residential [01]	1.34	1.15	1.00	.90	.95
Utilities [02]	4.68	4.04	3.51	3.17	3.32
Major Industry [04]	4.55	3.92	3.41	3.08	3.22
Light Industry [05]	4.55	3.92	3.41	3.08	3.22
Business and Other [06]	3.28	2.82	2.46	2.22	2.32
Managed Forest Land [07]	4.01	3.46	3.01	2.71	2.84
Rec/Non Profit [08]	1.34	1.15	1.00	.90	.95
Farm [09]	1.34	1.15	1.00	.90	.95

Museum Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
648		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	137,688	137,682	141,582	142,476	142,512	142,512	142,512
	Total Revenues	137,688	137,682	141,582	142,476	142,512	142,512	142,512
Expenses								
	Administration	8,100	8,096	7,718	8,616	8,640	8,640	8,640
	Operating	129,587	129,586	133,864	133,860	133,860	133,860	133,860
	Total Expenses	137,687	137,682	141,582	142,476	142,500	142,500	142,500
Museum Service (Surplus)/Deficit:		(1)	-	-	-	(12)	(12)	(12)

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	421,492	428,305	429,419	425,711	429,268	3,557	0.84%
Area B - Halfmoon Bay	358,511	371,285	384,231	410,557	389,814	(20,743)	(5.05%)
Area D - Roberts Creek	245,311	274,821	273,660	296,736	290,863	(5,873)	(1.98%)
Area E - Elphinstone	183,543	211,603	212,917	228,281	224,912	(3,369)	(1.48%)
Area F - West Howe Sound	408,075	407,424	381,508	385,411	385,895	484	0.13%
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	1,720,751	(25,945)	(1.49%)
Limit by law	3,103,857	3,103,857	3,544,156	3,929,156	3,879,091		

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

	2016	2017	2018	2019	2020
Residential [01]	27.61	24.35	21.31	19.94	19.85
Utilities [02]	96.64	85.21	74.58	69.80	69.47
Major Industry [04]	93.88	82.78	72.45	67.81	67.48
Light Industry [05]	93.88	82.78	72.45	67.81	67.48
Business and Other [06]	67.65	59.65	52.21	48.86	48.63
Managed Forest Land [07]	82.83	73.04	63.93	59.83	59.54
Rec/Non Profit [08]	27.61	24.35	21.31	19.94	19.85
Farm [09]	27.61	24.35	21.31	19.94	19.85

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions	1,746,700	1,746,696	1,720,751	1,870,704	1,857,816	1,766,688	1,760,748	
Government Transfers	241,612	250,877	-	-	-	-	-	-
User Fees & Service Charges	54,862	75,600	75,600	75,600	75,600	75,600	75,600	75,600
Investment Income	52,752	-	36,662	40,572	44,628	-	-	-
Other Revenue	9,411	111,100	11,100	11,100	11,100	11,100	11,100	11,100
Total Revenues	2,105,337	2,184,273	1,844,113	1,997,976	1,989,144	1,853,388	1,847,448	
Expenses								
Administration	262,980	262,981	255,834	275,700	277,812	277,812	277,812	277,812
Wages and Benefits	847,818	816,857	797,782	800,520	800,520	800,520	800,520	800,520
Operating	532,964	649,605	667,463	605,628	590,628	590,628	590,628	590,628
Debt Charges - Interest	28,773	30,426	28,231	27,950	27,746	60	-	-
Amortization of Tangible Capital Assets	256,932	262,508	256,933	256,932	256,932	256,932	256,932	256,932
Total Expenses	1,929,467	2,022,377	2,006,243	1,966,730	1,953,638	1,925,952	1,925,892	
Other								
Capital Expenditures (Excluding Wages)	643,740	788,664	564,489	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-	-
Debt Principal Repayment	122,570	89,566	112,754	109,695	113,955	5,880	-	-
Transfer to/(from) Reserves	(15,922)	(158,199)	(504,797)	178,500	178,500	178,500	178,500	178,500
Transfer to/(from) Appropriated Surplus	(1)	(295,627)	(77,643)	-	-	-	-	-
Transfer to/(from) Other Funds	(317,584)	-	-	-	-	-	-	-
Unfunded Amortization	(256,932)	(262,508)	(256,933)	(256,932)	(256,932)	(256,932)	(256,932)	(256,932)
Total Other	175,871	161,896	(162,130)	31,263	35,523	(72,552)	(78,432)	
Community Parks (Surplus)/Deficit:	1	-	-	17	17	12	12	

Capital Project Summary

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2019	2019	2020	2021	2022	2023	2024
CP1032	Coopers Green Park Hall & Parking Design Plans	4,620	62,268	57,648	-	-	-	-
CP1033	Granthams Hall Restoration	564,588	548,784	-	-	-	-	-
CP1066	Frank West Hall / Cliff Mahlman Fire Station Roof Replacement	74,378	89,628	-	-	-	-	-
CP1111	Parks Vehicle Replacements	154	68,004	67,848	-	-	-	-
CP1191	Lower Road - Ocean Beach Esplanade Connector Trail	-	20,004	20,004	-	-	-	-
CP1222	Parks Building (Partial Replacement / Upgrade)	-	-	300,000	-	-	-	-
CP1223	Sports Field Equipment – Deep Aerator	-	-	60,000	-	-	-	-
CP1229	Replacement of Mason Road Gate	-	-	3,996	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	-	-	54,996	-	-	-	-
Capital Projects Total:		643,740	788,688	564,492				

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	2016	2017	2018	2019	2020	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	7,625	(8,584) (52.96%)	35.54%
Area D - Roberts Creek	20,486	22,987	12,186	8,924	4,207	(4,717) (52.86%)	19.61%
Area E - Elphinstone	17,995	20,574	10,828	7,952	3,752	(4,200) (52.82%)	17.48%
Area F - West Howe Sound	35,741	35,903	17,068	12,349	5,872	(6,477) (52.45%)	27.37%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	110,444	118,323	60,985	45,433	21,456	(23,977) (52.77%)	100.00%
Limit by law	405,968	405,968	465,538	529,146	514,605		

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

	2016	2017	2018	2019	2020
Residential [01]	6.07	5.64	2.54	1.77	.83
Utilities [02]	21.23	19.76	8.88	6.20	2.90
Major Industry [04]	20.62	19.19	8.63	6.03	2.82
Light Industry [05]	20.62	19.19	8.63	6.03	2.82
Business and Other [06]	14.86	13.83	6.22	4.34	2.03
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	6.07	5.64	2.54	1.77	.83
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	45,432	45,433	21,456	44,904	45,036	45,036	45,036
	Investment Income	5,771	-	-	-	-	-	-
	Total Revenues	51,203	45,433	21,456	44,904	45,036	45,036	45,036
Expenses								
	Administration	12,420	12,414	11,184	11,868	12,000	12,000	12,000
	Wages and Benefits	6,395	15,311	14,281	15,335	15,335	15,335	15,335
	Operating	4,271	7,708	7,708	7,704	7,704	7,704	7,704
	Amortization of Tangible Capital Assets	99,612	101,275	99,607	99,612	99,612	99,612	99,612
	Total Expenses	122,698	136,708	132,780	134,519	134,651	134,651	134,651
Other								
	Transfer to/(from) Reserves	28,125	10,000	(11,717)	9,996	9,996	9,996	9,996
	Unfunded Amortization	(99,612)	(101,275)	(99,607)	(99,612)	(99,612)	(99,612)	(99,612)
	Total Other	(71,487)	(91,275)	(111,324)	(89,616)	(89,616)	(89,616)	(89,616)
Bicycle & Walking Paths (Surplus)/Deficit:		8	-	-	(1)	(1)	(1)	(1)

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	20,296	21,122	12,611	11,344	11,592	248	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	20,296	21,122	12,611	11,344	11,592	248	2.19%
Limit by law	116,453	116,453	133,681	141,364	143,260		

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

	2016	2017	2018	2019	2020
Residential [01]	3.91	3.46	1.76	1.52	1.54
Utilities [02]	13.67	12.10	6.17	5.33	5.39
Major Industry [04]	-	-	-	-	-
Light Industry [05]	13.28	11.76	5.99	5.18	5.23
Business and Other [06]	9.57	8.47	4.32	3.73	3.77
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	3.91	3.46	1.76	1.52	1.54
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
667		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	11,340	11,344	11,592	12,216	12,252	12,252	12,252
	Investment Income	1,995	-	-	-	-	-	-
	Total Revenues	13,335	11,344	11,592	12,216	12,252	12,252	12,252
Expenses								
	Administration	1,296	1,299	1,612	1,764	1,788	1,788	1,788
	Wages and Benefits	-	5,845	5,780	6,264	6,264	6,264	6,264
	Operating	2,072	4,200	4,200	4,200	4,200	4,200	4,200
	Amortization of Tangible Capital Assets	6,230	4,932	6,231	6,228	6,228	6,228	6,228
	Total Expenses	9,598	16,276	17,823	18,456	18,480	18,480	18,480
Other								
	Transfer to/(from) Reserves	9,969	-	-	-	-	-	-
	Unfunded Amortization	(6,230)	(4,932)	(6,231)	(6,228)	(6,228)	(6,228)	(6,228)
	Total Other	3,739	(4,932)	(6,231)	(6,228)	(6,228)	(6,228)	(6,228)
Area A Bicycle & Walking Paths (Surplus)/Deficit:		2	-	-	12	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	25,189	23,866	23,073	22,513	25,604	3,091	13.73%
Area B - Halfmoon Bay	21,425	20,689	20,645	21,712	23,251	1,539	7.09%
Area D - Roberts Creek	14,660	15,313	14,704	15,693	17,349	1,656	10.55%
Area E - Elphinstone	10,969	11,791	11,440	12,072	13,415	1,343	11.12%
Area F - West Howe Sound	16,738	16,071	14,456	14,544	16,248	1,704	11.72%
Member Municipalities							
District of Sechelt	42,244	42,792	42,633	44,601	48,036	3,435	7.70%
Town of Gibsons	18,785	19,460	19,142	20,324	22,538	2,214	10.89%
Sechelt Indian Government District	4,012	3,618	3,310	3,260	3,718	458	14.05%
Net Taxes Levied	154,022	153,600	149,404	154,719	170,160	15,441	9.98%
Limit by law	1,491,702	1,491,702	1,735,415	1,952,733	1,903,252		

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

	2016	2017	2018	2019	2020
Residential [01]	1.65	1.36	1.14	1.05	1.18
Utilities [02]	5.78	4.75	4.01	3.69	4.14
Major Industry [04]	5.61	4.61	3.89	3.59	4.03
Light Industry [05]	5.61	4.61	3.89	3.59	4.03
Business and Other [06]	4.04	3.32	2.81	2.58	2.90
Managed Forest Land [07]	4.95	4.07	3.43	3.16	3.55
Rec/Non Profit [08]	1.65	1.36	1.14	1.05	1.18
Farm [09]	1.65	1.36	1.14	1.05	1.18

Regional Recreation Programs		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
670		2019	2019	2020	2021	2022	2023	2024
Revenues								
	Tax Requisitions	154,716	154,719	170,160	172,464	173,928	173,928	173,928
	User Fees & Service Charges	5,021	10,319	10,319	10,320	10,320	10,320	10,320
	Investment Income	42	-	-	-	-	-	-
	Total Revenues	159,779	165,038	180,479	182,784	184,248	184,248	184,248
Expenses								
	Administration	9,828	9,822	9,252	10,320	10,368	10,368	10,368
	Wages and Benefits	-	-	924	1,848	1,848	1,848	1,848
	Operating	152,604	155,216	169,230	170,616	172,032	172,032	172,032
	Total Expenses	162,432	165,038	179,406	182,784	184,248	184,248	184,248
Other								
	Transfer to/(from) Reserves	(1,571)	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	-	-	1,073	-	-	-	-
	Total Other	(1,571)	-	1,073	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		1,082	-	-	-	-	-	-

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	2016	2017	2018	2019	2020	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	32,856	31,382	31,794	30,341	30,256	(85)	(0.28%)
Area B - Halfmoon Bay	27,946	27,204	28,448	29,261	27,475	(1,786)	(6.10%)
Area D - Roberts Creek	19,122	20,136	20,262	21,149	20,501	(648)	(3.06%)
Area E - Elphinstone	14,307	15,504	15,764	16,270	15,852	(418)	(2.57%)
Area F - West Howe Sound	31,810	29,852	28,247	27,469	27,199	(270)	(0.98%)
Member Municipalities							
District of Sechelt	55,103	56,268	58,747	60,108	56,764	(3,344)	(5.56%)
Town of Gibsons	24,503	25,589	26,377	27,391	26,633	(758)	(2.77%)
Sechelt Indian Government District	5,233	4,758	4,561	4,393	4,394	1	0.02%
Net Taxes Levied	210,881	210,693	214,201	216,381	209,075	(7,306)	(3.38%)
Limit by law	417,123	417,123	483,662	542,577	530,108		

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

	2016	2017	2018	2019	2020
Residential [01]	2.15	1.78	1.58	1.42	1.40
Utilities [02]	7.53	6.24	5.52	4.97	4.90
Major Industry [04]	7.32	6.07	5.36	4.83	4.76
Light Industry [05]	7.32	6.07	5.36	4.83	4.76
Business and Other [06]	5.27	4.37	3.87	3.48	3.43
Managed Forest Land [07]	6.46	5.35	4.73	4.26	4.20
Rec/Non Profit [08]	2.15	1.78	1.58	1.42	1.40
Farm [09]	2.15	1.78	1.58	1.42	1.40

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2019	2019	2020	2021	2022	2023	2024
Revenues								
Tax Requisitions		216,384	216,381	209,075	213,276	213,648	213,648	213,648
User Fees & Service Charges		38,498	26,000	26,000	26,004	26,004	26,004	26,004
Investment Income		5,889	-	-	-	-	-	-
Other Revenue		-	2,000	2,000	2,004	2,004	2,004	2,004
Total Revenues		260,771	244,381	237,075	241,284	241,656	241,656	241,656
Expenses								
Administration		26,520	26,518	27,891	30,408	30,792	30,792	30,792
Wages and Benefits		62,272	91,614	78,055	79,728	79,728	79,728	79,728
Operating		111,183	126,029	131,129	131,136	131,136	131,136	131,136
Debt Charges - Interest		1	1	-	-	-	-	-
Amortization of Tangible Capital Assets		45,971	45,966	45,966	45,972	45,972	45,972	45,972
Total Expenses		245,947	290,128	283,041	287,244	287,628	287,628	287,628
Other								
Capital Expenditures (Excluding Wages)		-	-	58,500	-	-	-	-
Debt Principal Repayment		219	219	-	-	-	-	-
Transfer to/(from) Reserves		60,574	-	(58,500)	-	-	-	-
Unfunded Amortization		(45,971)	(45,966)	(45,966)	(45,972)	(45,972)	(45,972)	(45,972)
Total Other		14,822	(45,747)	(45,966)	(45,972)	(45,972)	(45,972)	(45,972)
Dakota Ridge Recreation Service Area (Surplus)/Deficit:		(2)	-	-	(12)	-	-	-

Capital Project Summary

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2019	2019	2020	2021	2022	2023	2024
CP1224	Pisten Bully Track Replacement	-	-	24,996	-	-	-	-
CP1225	One-Time Minor Capital – Upgrades and Renewal	-	-	33,504	-	-	-	-
Capital Projects Total:				58,500				