



**2022 -2026**

**SUNSHINE COAST REGIONAL DISTRICT**

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**FINANCIAL PLAN**



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Sunshine Coast Regional District, British Columbia**, for its Annual Budget for the fiscal year beginning **January 01, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**Sunshine Coast Regional District  
British Columbia**

For the Fiscal Year Beginning

**January 01, 2021**

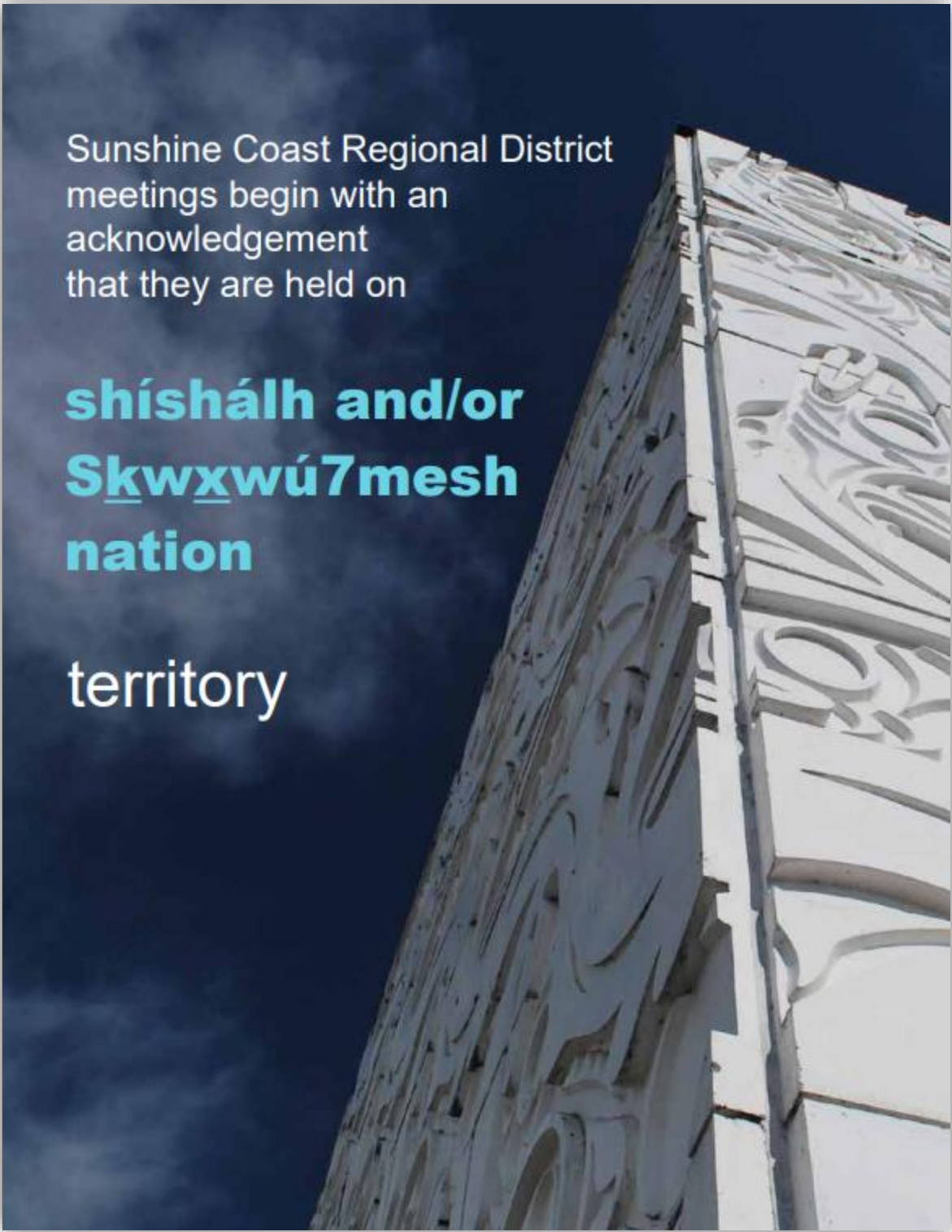
*Christopher P. Morill*

Executive Director

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

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nation**

territory

# Message from SCRD Board Chair Darnelda Siegers

As Board Chair of the Sunshine Coast Regional District (SCRD), it is my pleasure to present the 2022-2026 SCR D Financial Plan.



Following on from a more proactive engagement approach which was developed during last year's budget process, this year the SCR D engaged with the community through a survey, six online engagement sessions and a community information page on our engagement platform, Let's Talk SCR D. While participation in the many engagement activities during this year's budget process has not been at the level we would like, the SCR D will continue to work to identify the barriers that exist for community members who want to get more involved in the budget process.

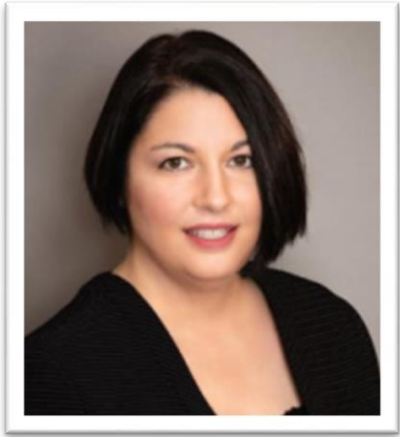
This was a year where not only did we continue to feel the effects of the COVID-19 pandemic on the Sunshine Coast, we also saw the true effects of climate change on our growing communities. A heat-dome event in June brought the temperature above 40 degrees Celsius, our staff activated an Emergency Operations Centre (EOC) in response to weeks of drought and in November, another EOC was activated due to a major flooding event which caused significant damage to roads, bridges, water mains and other important infrastructure in the Region.

All of these events have impacted this year's budget either through cost or staff time that has been spent on emergencies rather than key business in the SCR D. As we look ahead to next year and beyond, continued investment will be required to build resilient infrastructure and to adapt to climate change in our communities.

The Board adopted this year's budget on February 24, and along with it, 90 new projects and 147 carry forward projects for this coming year. These projects include investments in water infrastructure, in our fire departments, in climate adaptation and in information technology.

These projects and investments in our growing communities will ensure continued service delivery to our residents while also allowing the SCR D to look ahead and prepare for future challenges for our Region.

# Message from Chief Financial Officer, Tina Perreault



It is my pleasure to submit the 2022-2026 Financial Plan for the Sunshine Coast Regional District (SCRD).

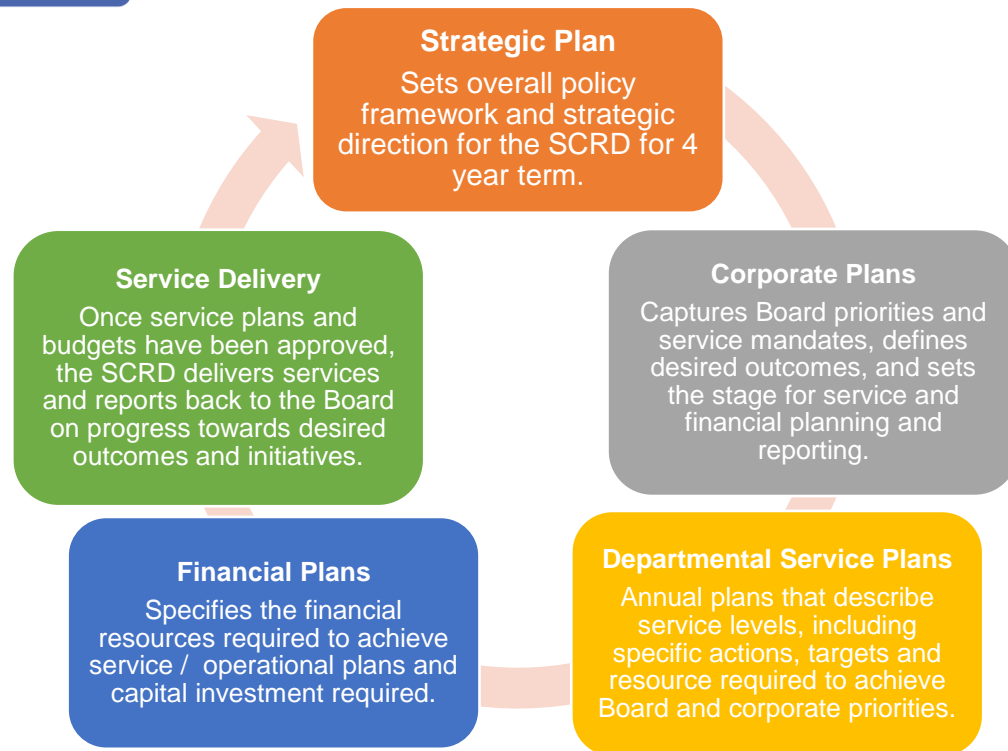
The 2022 Budget looks to building resiliency for the services we provide and responding to issues facing our community. These include focus areas such as climate change, looking after critical infrastructure, housing needs, funding for SCRD fire departments, solutions for waste disposal and the ongoing development of new water sources.

As we emerge from the COVID-19 pandemic, SCR D services like public transit and recreation are ramping back up as restrictions continue to ease. However, at the time of this message, there continues to be global supply chain issues, labour shortages, rising inflation, and uncertainty from the Russian invasion of the Ukraine. Monitoring the impact these have to the SCR D will also be a focus of the upcoming year as we look to deliver on the many projects approved this Budget.

## **Financial Planning Process**

Sections 374 and 375 of the *Local Government Act* requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The purpose of this report is to present information on factors which may affect the upcoming Financial Plan such as; external and internal considerations, taxation, user rates, and staff resourcing based on Boards Strategic Plan priorities.

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



### **Financial Outlook**

At the time of this financial outlook, there is much uncertainty in the world and the pandemic is still a consideration. These global issues have far reaching implications to our local economy and our organization, such as disruption in supply chains, sharp rise in commodity prices, a rise in inflation and interest rates. Time will tell if these will hamper the economic upswings realized in 2021.

As we conclude Q1 2022, British Columbia is still emerging from the impacts of the severe flood damage caused in later 2021 and the Omicron variant, where BC fared better than most of Canada as tighter restrictions were avoided. The economy is projected to increase with BC's real GDP forecasted at 3.8% in 2022 ([Source: TD economics](#)). The Province of BC 2022-23 Budget shows a decline in projected deficits and increased program spending such as capital investment for rebuilding from the floods. BC is also seeing a sharp rise in tourism which is also projected to bolster the economy, especially here on the Sunshine Coast.

As of March 2022, the labour market in BC was showing near full recovery from the pandemic with an unemployment rate of 5.1% ([Source: WorkBC- Labour Market Snapshot](#)). BC has some of the lowest unemployment rates of Canada which is a positive financial indicator, and has also intensified the labour market shortage. Trends



are showing that employers who are able to continue offering remote or flexible work are faring better in the tight labour market sectors, as is the case for the SCRD.

The rise in inflation continues to be a concern as recent rates have been the largest gains since 1991. The Vancouver Consumer Price Indices (CPI) at the end of March 2022, 12-month average percent change is up 3.6% over the same time in 2021, with the Canadian average up 4.5% ([Source: BC Stats](#)). Although CPI has not typically been the most relevant economic indicator impacting local government spending, things like lagging wage rates and fuel prices need to be monitored.

In 2021, the amount of new homes registered in BC was the highest since 2002, with over 53,189 new homes registered. This reflects an increase of 2.5% over 2021 with over 75% being multi-unit homes. This trend is expected to continue into 2022 as demand continues to outpace supply in BC. This is partly due to the increase in population migration to BC from other provinces during the pandemic. Residential sales are forecasted to decline in 2022 by 17% from the record highs in 2021, however, home prices are expected to rise. Home assessments in the Province and the Sunshine Coast saw significant increase on the Sunshine Coast with residential values increasing on average 33% higher than 2021 where growth in the region increased 1.48%. These are important economic indicators for the SCRD as they impact how tax apportionment is distributed amongst service participants.

Short term borrowing interest rates through the Municipal Finance Authority of BC (MFABC) continue to be as low as 1.56% (variable @ May 5, 2022). Long term borrowing indices range from 3.65% for 10-year term to 3.97% for 20-year terms (MFABC @ May 5, 2022). It is likely borrowing rates will continue to increase for 2022 as indicated from the Bank of Canada. As the SCRD has over \$21 million of capital projects to be funded from proceeds from debt, strategies on debt interest are being monitored.

Reciprocally, interest earned on investments holdings for reserve funds and other restricted holdings for the SCRD range from 1.05% for short term placements up to 3.77% for longer term placements. In recent weeks, bond yields have increased, where in the preceding months we saw a sharp decline. This trend seems to be ties to concerns from inflation. The SCRD actively manages its investment portfolios to maximize returns in accordance with local government legislation and to Board policy.

## **2022 Budget**

The 2022 Budget began with a survey to ask the community what services and projects are most important to them and how they would like to be engaged by the SCRD. The survey received a reasonable response rate almost 600 respondents. Results of the

survey were presented at the Pre-Budget sessions held on [November 1](#). The SCR D also conducted six public information sessions and developed a community page on the Let's Talk SCR D engagement web platform so the public could remain informed about this year's budget process.

The SCR D moved forward with a budget to address climate change, looking after critical infrastructure, housing needs, funding for SCR D fire departments, solutions for waste disposal and the ongoing development of new water sources. These resulted in another ambitious work-plan with a total of 237 projects for 2022. Of these, 90 are new projects and 147 are projects that have been carried forward from prior years.

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

- Over \$1.9 million for construction upgrades of the McNeil Lake Dam, Chapman Lake Dam and the Edwards Dam.
- \$105,000 for emergency showers and an additional eye wash station at Community Recreation facilities.

In addition to the above, a number of other significant infrastructure projects will be proceeding in 2022 including:

- Up to \$9 million for the Church Road Well Field Project.
- Almost \$3 million for projects at the Sechelt Landfill and Pender Transfer Station.
- \$1.45 million North and South Pender Harbour watermain replacements mostly funded through Community Works-Gas Tax grant funds.
- \$261,000 for the Langdale Wastewater Treatment Facility remediation project.
- Over \$1.5 million of new investment for fire and emergency planning, some initiatives are being funded by provincial grants

In order to ensure the successful completion and ongoing supervision of these projects, the SCR D will be adding 16 full time equivalent positions for 2022.

This resulted in:

- A total budget for 2022 of \$53 million for operating and \$42 million capital. The Water and Wastewater capital is budgeted at \$28 million, \$6.4 million for Recreation and Culture and \$3 million for the fire departments.
- Overall property tax increased by 7.5% over 2021.
- Rural area refuse collection stayed static for 2022.
- Combined user rates and parcel taxes for the Regional water system increased by \$58, \$86 for the North Pender and \$61 for the South Pender water system.
- The 15 wastewater treatment facilities saw increases ranging from \$10 to \$315.

- Parcel taxes for Community Recreation remained at \$116 and Pender Harbour Pool Parcel taxes stayed at \$17.

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

Respectfully,

A handwritten signature in black ink, appearing to read 'Tina Perreault', with a long horizontal flourish extending to the right.

Tina Perreault, C.P.A., C.M.A.  
General Manager Corporate Service and Chief Financial Officer  
May 5, 2022

## A. Introduction & Get to know the SCR D



## Introduction

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

The 2019-2023 Strategic Plan was updated on October 14, 2021 and highlights five strategic focus areas: Engagement and Communication; Asset Stewardship, Advocacy, Working Together and Community Resilience and Climate Change Adaptation.

The 2022-2026 Financial Plan document provides an overview of the Sunshine Coast's governance structure, projects and initiatives being implemented in the community and the SCRD's financial planning process and financial policies which work toward financial sustainability. Financial information is a detailed Five-Year Financial Plan, including operational and capital plans for over 45 distinct services delivered by the SCRD.

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

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

In 2022, 90 new projects/initiatives were proposed and included in the 2022-2026 Financial Plan, as well as 16 additional new full-time equivalent staff positions. 147 projects approved in prior years have been carried forward into the Financial Plan and do not have additional financial implications.

Overall taxation funding for the 2022 budget increased by \$1,813,265 (7.42%) from the 2021 Approved budget. A detailed analysis on the impact of property assessment impacts and the increase to taxation is included in the "D. Financial Plan Overview" section of this document.

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

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

## Strategic Focus Areas

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

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

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



## STRATEGIC FOCUS AREA 1



# ENGAGEMENT & COMMUNICATIONS

## GOAL

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

## WHY?

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

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

## STRATEGIC FOCUS AREA 2



# ASSET STEWARDSHIP

## GOAL

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

## WHY?

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

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



## STRATEGIC FOCUS AREA 3



# WORKING TOGETHER

## GOAL

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

## WHY?

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

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

## STRATEGIC FOCUS AREA 4



# COMMUNITY RESILIENCE AND CLIMATE CHANGE ADAPTATION

## GOAL

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

## WHY?

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

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

## STRATEGIC FOCUS AREA 5



# ADVOCACY

## GOAL

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

## WHY?

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

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

## SCRD Fast Facts



### Governance

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



### Our History

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



### Advancing Interests

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



### SCRD Board of Directors

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



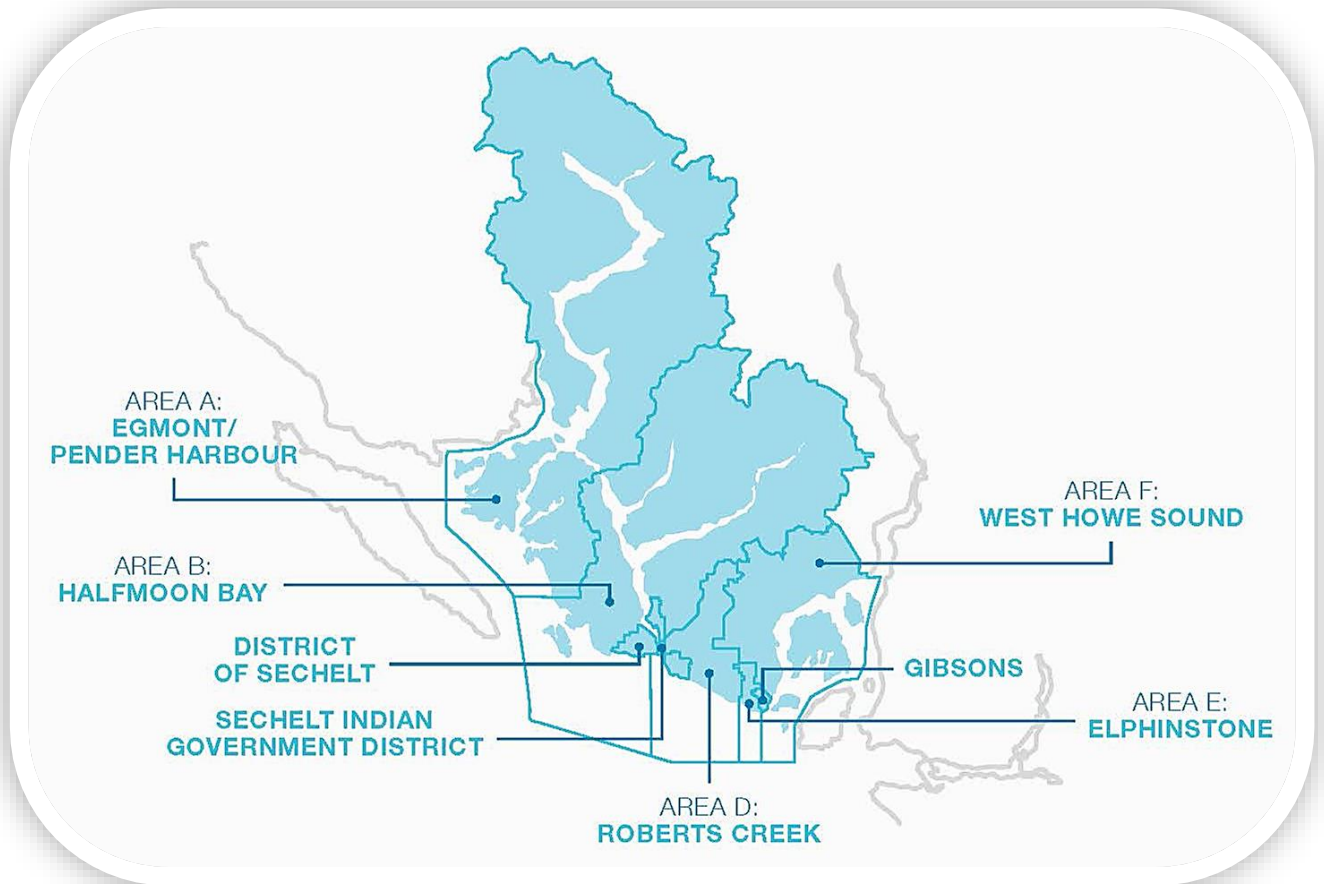
### Providing Services

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



### Strategic Plan

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



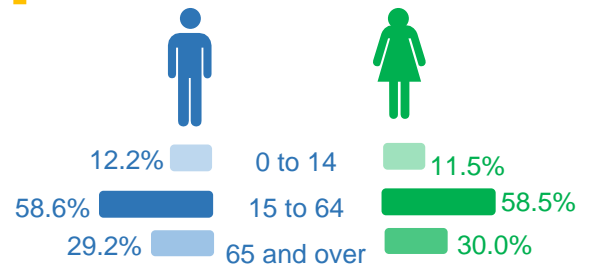
# SCRD at a Glance

(Source: Statistics Canada, 2021 Census)



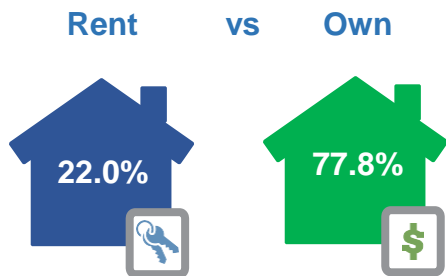
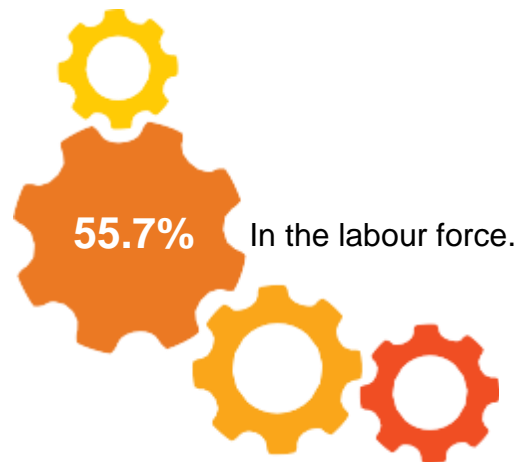
Population  
**32,191**

### Demographics by age and gender



### Marital status

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



### Total Property Assessment Values

Rural Total	<u>\$11,109,994,582</u>
Municipal Total	<u>\$7,625,638,028</u>
SCRD Total	<u>\$18,735,632,610</u>

Source: BC Assessment (2022 revised roll)

## Upcoming Projects

This year, SCRD staff will work on almost 250 projects along the Sunshine Coast as well as operational projects that are not formally approved during the Budget process. These projects range from the development of the Church Road Well Field to investments in volunteer fire departments on the Coast. A number of these projects are listed below with some covered more in-depth.



## Church Road Well

Work on the Church Road Well Field began in early 2022 with work due to be completed by September 2022. Once in use, the Church Road Well will provide a projected additional supply just short of five million litres of water per day to the Chapman Water System. This project is estimated to cost \$9 million.



## Fire department investments

In 2022, the SCRD will continue investing over \$3 million in public safety on the Sunshine Coast. This will include fire truck purchases for Halfmoon Bay and Gibsons volunteer fire departments. The redevelopment of the Halfmoon Bay Fire Hall will commence and there will be continued investment in wildfire preparedness for all volunteer fire departments.

## Website redesign

The SCRD will move forward with a complete redesign of the organization's website. This project is due to be completed by Fall of 2022. The new website will focus on service delivery, accessibility and will offer a far more improved user experience than the current website.





## Sechelt Landfill and Regional Solid Waste

With the Sechelt Landfill due to close by 2025, a number of projects focused on the closure of the landfill and future waste disposal options on the Sunshine Coast will be worked on through 2022. These include waste reduction programs and more funding toward the post closure fund for the landfill. Over \$4.5 million of projects are being funded for Regional Solid Waste.

## Transit Investments

Due to the COVID-19 pandemic, the Sunshine Coast's transit fleet requires extra cleaning and sanitization. This is expected to continue through 2022 and the cost for materials and staffing required to carry out this cleaning is in excess of \$100,000. In addition to this, regular fleet maintenance and the purchase of a garage hoist is required for 2022.



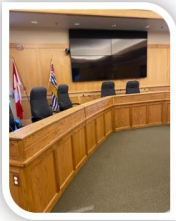
## North & South Pender Water Main Replacements

A number of water main replacements will be carried out in the North and South Pender Water Service areas. These replacements will be an upgrade of the current water mains and are required to increase reliability of the system and to reduce leaks in the community. This represents an investment of \$1.45 million with over \$1.3 coming from grants (gas-tax).



## SCRD Services

Across the Sunshine Coast, 45 distinct services are delivered to residents by SCR D staff. These services are funded through property taxes, parcel taxes, user fees and other sources of revenue. The costs of each service are recovered only from the area that benefits from that service. Some of the services provided by the SCR D involve all Electoral Areas and Municipalities while others pertain to specific areas.



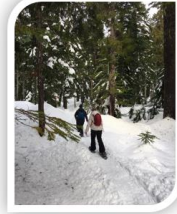
### General Government Services

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



### Protective Services

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



### Recreation & Cultural Services

- Pender Harbour Pool
- School Facilities
- Gibsons & Area Library
- Museum Funding
- Library Funding
- Community Recreation Facilities
- Community Parks
- Bicycle & Walking Parks
- Regional Recreation Programs
- Dakota Ridge Winter Recreation



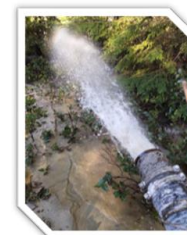
### Transportation Services

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



### Environmental Services

- Regional Solid Waste
- Refuse Collection



### Water Services

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



### Public Health Services

Cemeteries  
Pender Harbour Health Clinic



### Planning & Development Services

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

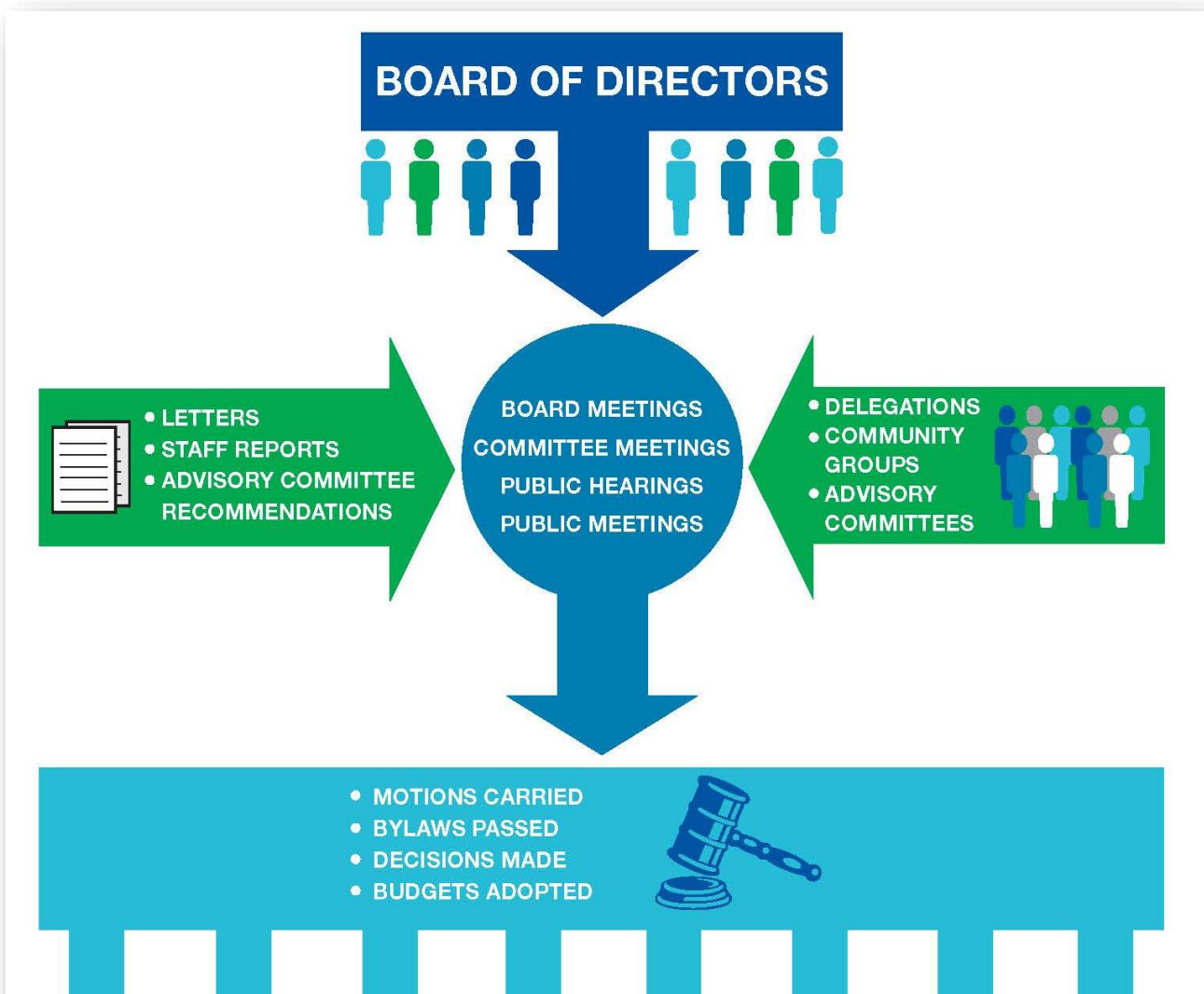


### Additional Responsibilities

Hillside Industrial Park  
Regional Hospital District

## How does the SCRD work?

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



## Sunshine Coast Regional District Board of Directors



**Darnelda Siegers,**  
Chair  
Director  
District of Sechelt

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

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

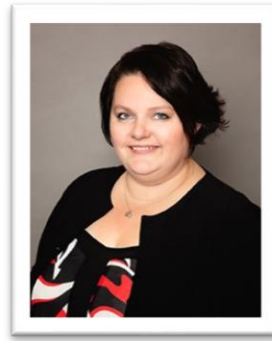
Every November, a Chair and Vice-Chair are elected from among the nine Directors. The Chair is then responsible for selecting the Chairs for the Standing Committees of the Board.



**Donna McMahon**  
Vice-Chair  
Director Elphinstone  
(Area E)



**Leonard Lee**  
Director  
Egmont/Pender  
Harbour  
(Area A)



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



**Andreas Tize**  
Director  
Roberts Creek  
(Area D)



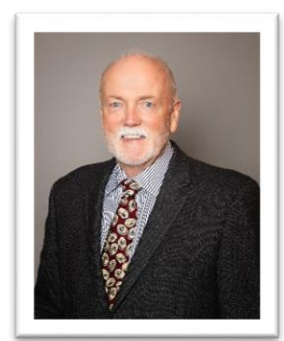
**Mark Hiltz**  
Director  
West Howe Sound  
(Area F)



**Selina August**  
Director  
Sechelt Indian  
Government District



**Alton Toth**  
Director  
District of Sechelt

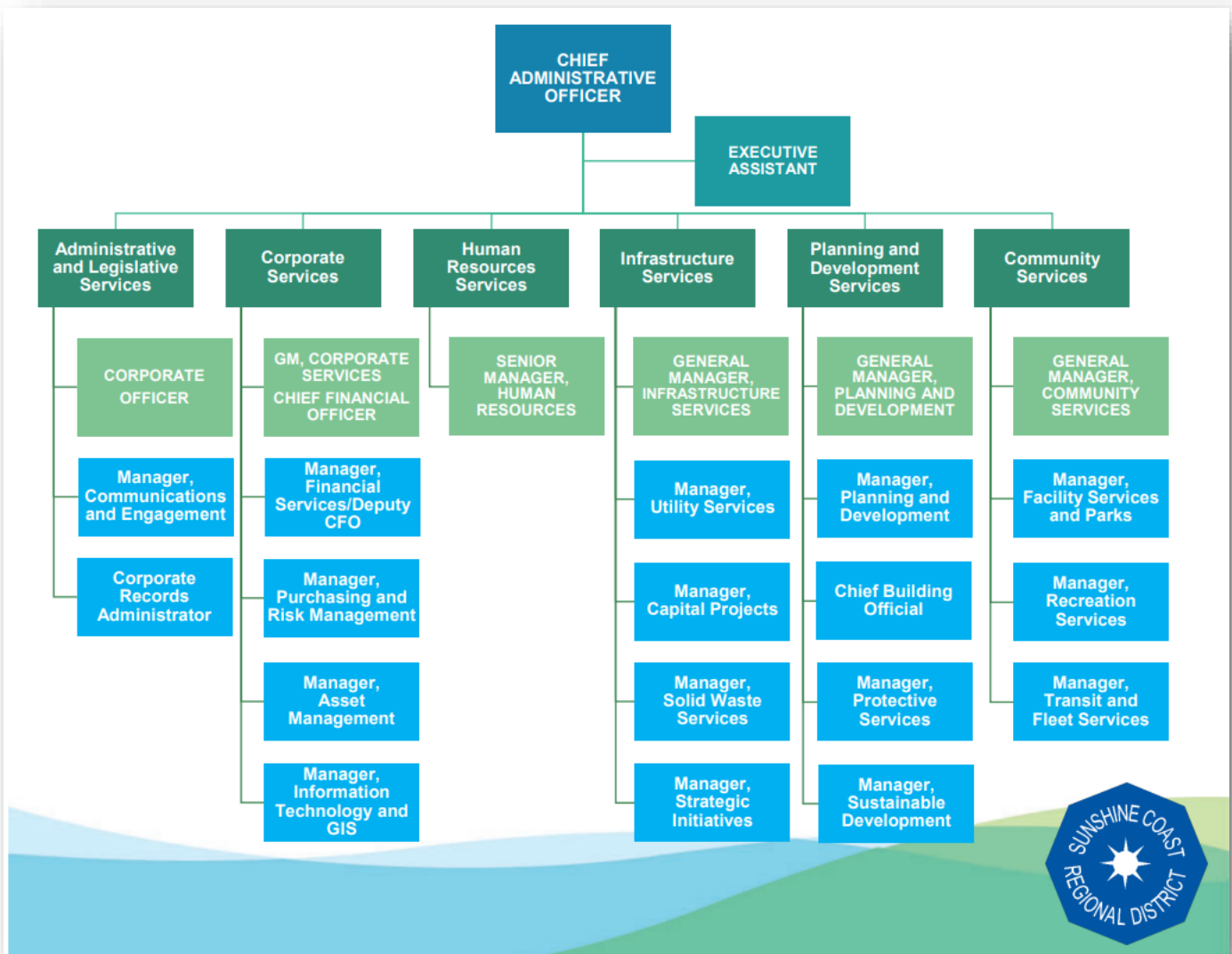


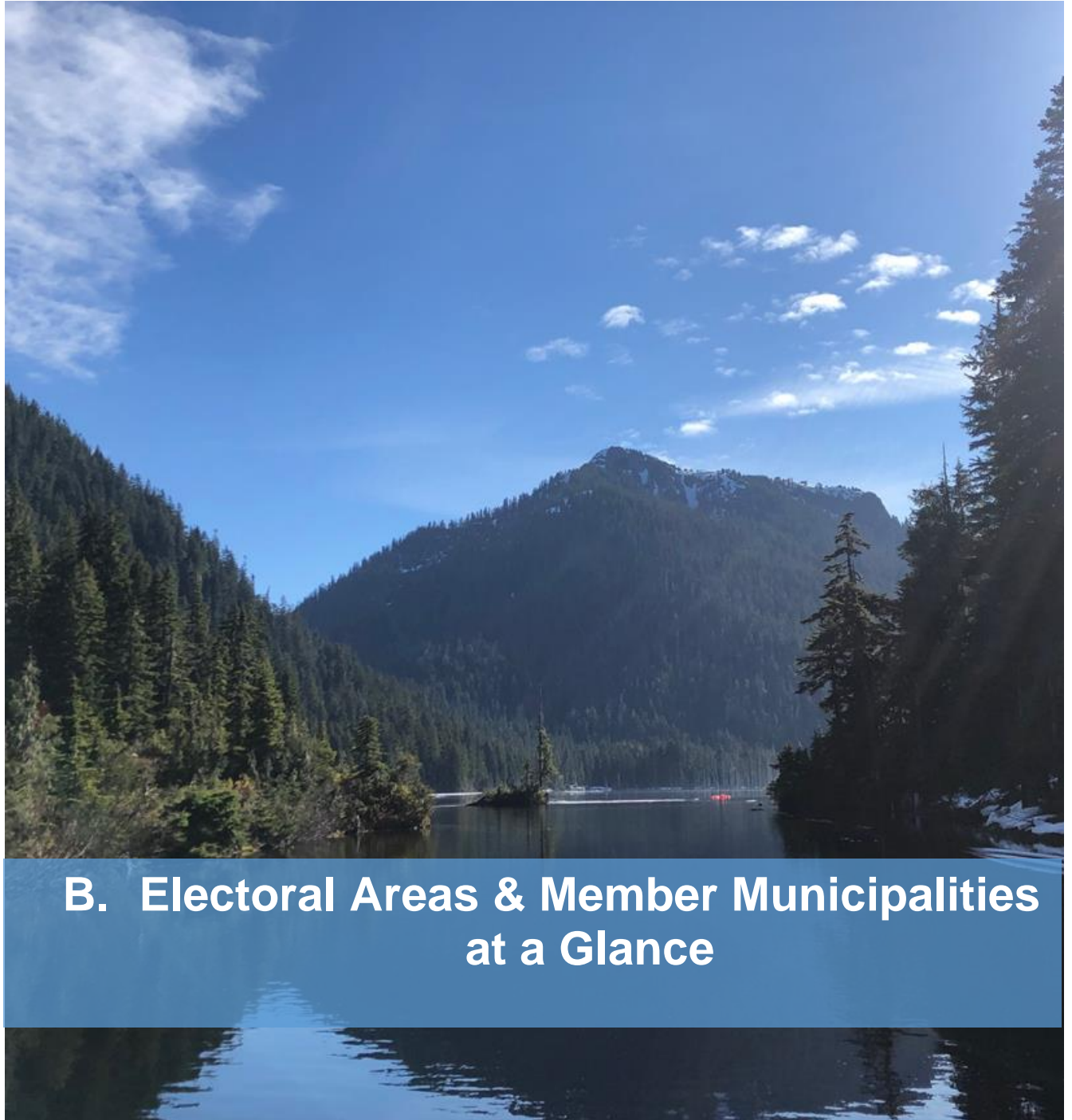
**Bill Beamish**  
Director  
Town of Gibsons

## Organizational Structure

The SCR D employs 313 people (236.02 full time equivalents) who work to provide services to residents within the SCR D each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

The SCR D also has 221 dedicated volunteers who work in areas such as the Fire Departments, Emergency Social Services and Dakota Ridge.





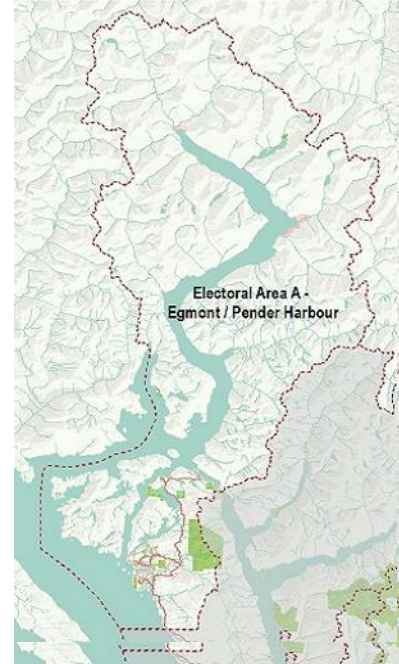
## **B. Electoral Areas & Member Municipalities at a Glance**

# Electoral Area A - Egmont / Pender Harbour

Located at the northern end of the Sunshine Coast Peninsula, the Pender Harbour area is a complex maze of inlets, islands, coves, and lakes. With more than 100 miles of shoreline reaching three miles inland, the Egmont/Pender Harbour area is home to several marinas and numerous tourist accommodations, artists' studios, local shops, restaurants, a health centre and the School of Music.

There are several fresh water swimming lakes in the area, as well as extensive hiking and mountain bike trails and diving spots.

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



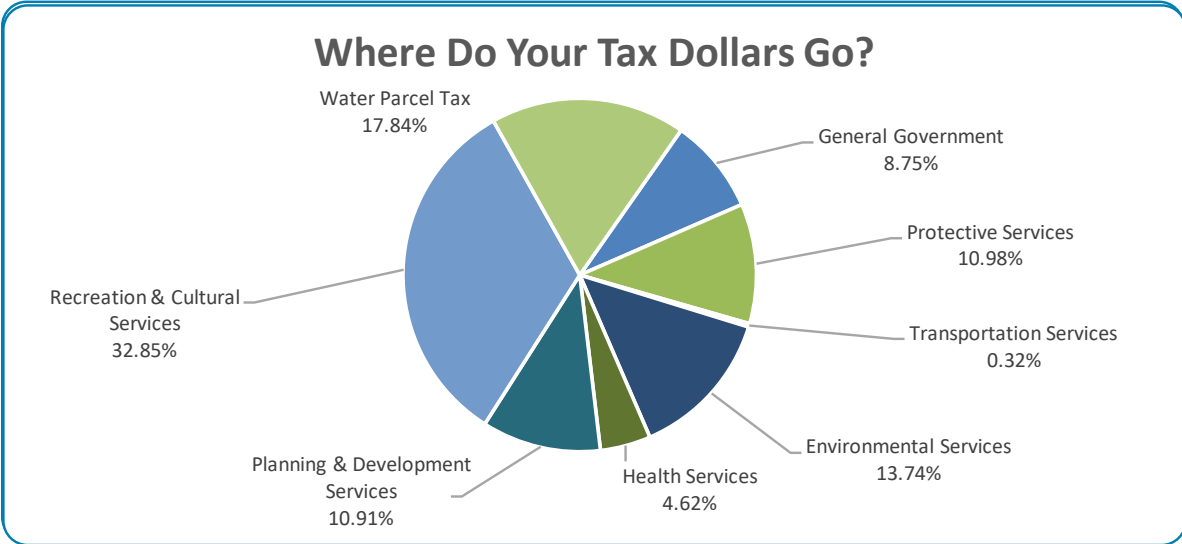
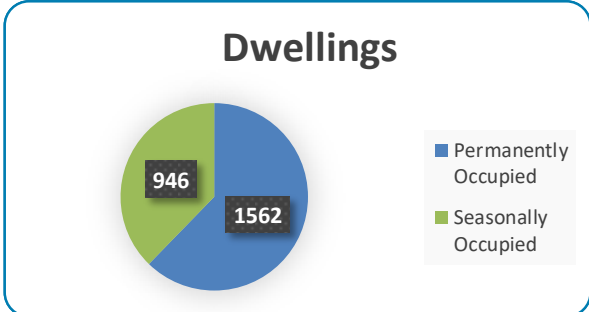
**Population: 3,039 (2021 Census)**

**Area: 1,898 sq. km.**

**Average Age: 55.2**

**Tax Base:**

<b>Residential</b>	<b>93.46%</b>
<b>Utilities</b>	<b>0.78%</b>
<b>Major Industry</b>	<b>0.00%</b>
<b>Light Industry</b>	<b>0.88%</b>
<b>Business / Other</b>	<b>4.28%</b>
<b>Managed Forest</b>	<b>0.25%</b>
<b>Recreation / Non-Profit</b>	<b>0.35%</b>
<b>Farm</b>	<b>0.00%</b>



## Electoral Area A - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Area A	\$ 1.35
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 2.81
Egmont & District Fire Protection <sup>D</sup>	\$ 78.31
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
<b>Transportation Services</b>	
Regional Street Lighting	\$ 0.40
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
Pender Harbour Health Clinic	\$ 5.34
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Rural Planning	\$ 10.41
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area A	\$ 2.52
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Pender Harbour Pool <sup>D1</sup>	\$ 68.34
Joint Use - School Facilities	\$ 0.01
Egmont/Pender Harbour Library Service	\$ 1.72
Museum Service	\$ 0.83
Community Parks	\$ 16.85
Area A Bike & Walking Paths <sup>I</sup>	\$ 1.57
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99
<b>Taxation</b>	
Property Taxation	\$ 3,291,368
Parcel Taxation	\$ 774,023
<b>Total</b>	<b>\$ 4,065,391</b>

<sup>D</sup> Only defined portion of area participates  
<sup>I</sup> Rate is applicable on assessed improvements only

2022 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRDR 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	\$ -	\$ 17.08
North PH Water Service	\$ 711.16	\$ 341.00
South PH Water Service	\$ 675.18	\$ 382.15
Regional Water Service	\$ 526.92	\$ 305.33
Greaves Road Waste Water	\$ 487.81	\$ 400.00
Canoe Road Waste Water	\$ 985.31	\$ 424.30
Lee Bay Waste Water	\$ 487.67	\$ 202.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 400.00
Lily Lake Village Waste Water	\$ 711.89	\$ 204.00
Painted Boat Waste Water	\$ 586.13	\$ 302.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 845.27
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.

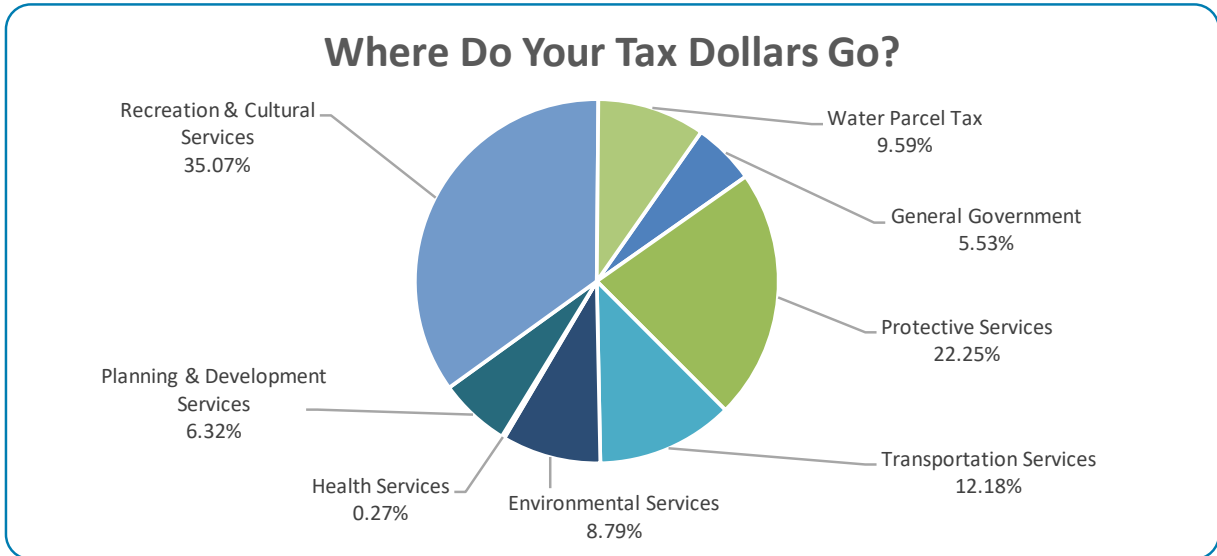
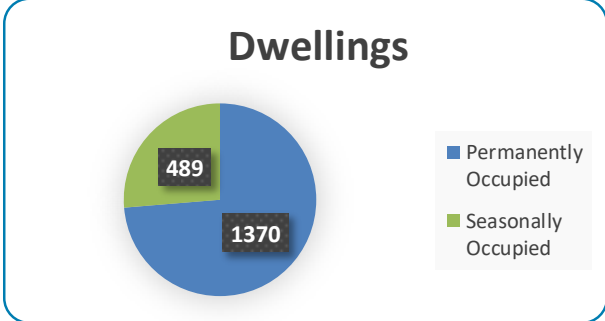
**Population: 2,969 (2021 Census)**

**Area: 1,269.45 sq. km.**

**Average Age: 49.1**

**Tax Base:**

<b>Residential</b>	<b>81.81%</b>
<b>Utilities</b>	<b>15.81%</b>
<b>Major Industry</b>	<b>0.11%</b>
<b>Light Industry</b>	<b>0.30%</b>
<b>Business / Other</b>	<b>1.55%</b>
<b>Managed Forest</b>	<b>0.24%</b>
<b>Recreation / Non-Profit</b>	<b>0.18%</b>
<b>Farm</b>	<b>0.01%</b>





## Electoral Area B - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Area B	\$ 1.22
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 2.81
Halfmoon Bay Smoke Control	\$ -
Halfmoon Bay Fire Protection <sup>D</sup>	\$ 48.34
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
Animal Control	\$ 0.58
<b>Transportation Services</b>	
Transit	\$ 17.59
Regional Street Lighting	\$ 0.40
Hydaway Street Lighting <sup>D</sup>	\$ 0.81
Ports	\$ 6.18
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Rural Planning <sup>D</sup>	\$ 10.41
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area B	\$ 1.86
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D1</sup>	\$ 94.90
Joint Use - School Facilities	\$ 0.01
Halfmoon Bay Library Service <sup>D</sup>	\$ 6.43
Museum Service	\$ 0.83
Community Parks	\$ 16.85
Bicycle & Walking Paths <sup>I</sup>	\$ 1.69
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 4,568,106
Parcel Taxation	\$ 721,883
<b>Total</b>	<b>\$ 5,289,989</b>

2022 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.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.19
Regional Water Service	\$ 526.92	\$ 305.33
Curran Road Waste Water	\$ 618.70	\$ 253.00
Jolly Roger Waste Water	\$ 832.54	\$ 152.00
Secret Cove Waste Water	\$ 712.57	\$ 152.00
Square Bay Waste Water	\$ 786.02	\$ 217.42
Refuse Collection	\$ 191.68	\$ -
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.

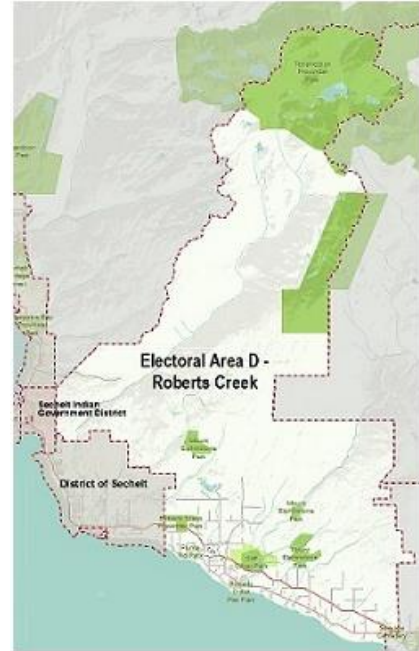
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

# 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.

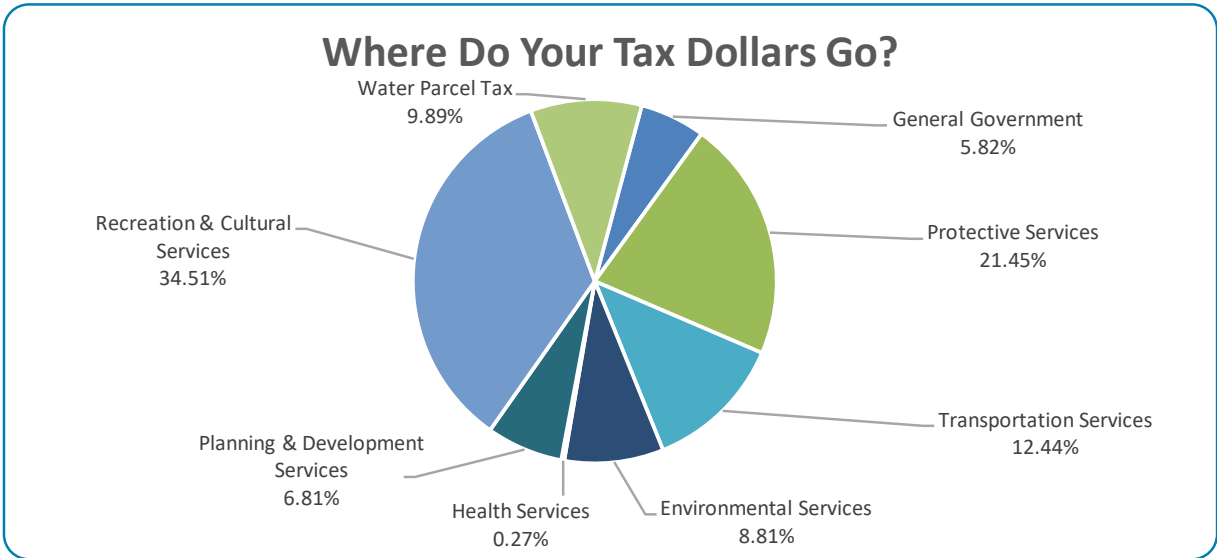
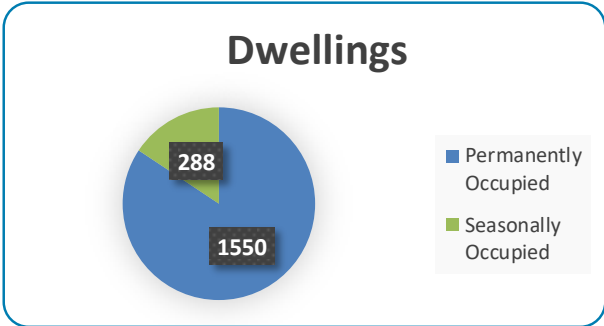
Roberts Creek is also the location for several important regional amenities including Dakota Ridge, a winter recreation area offering 12-km of groomed snowshoe and cross-country ski trails, the "Sechelt" landfill, the SCRDC's water intake and Seaview cemetery.



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

**Tax Base:**

<b>Residential</b>	<b>96.88%</b>
<b>Utilities</b>	<b>0.60%</b>
<b>Major Industry</b>	<b>0.39%</b>
<b>Light Industry</b>	<b>0.59%</b>
<b>Business / Other</b>	<b>1.02%</b>
<b>Managed Forest</b>	<b>0.43%</b>
<b>Recreation / Non-Profit</b>	<b>0.10%</b>
<b>Farm</b>	<b>0.00%</b>



## Electoral Area D - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Area D	\$ 1.77
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 2.81
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection <sup>D</sup>	\$ 35.82
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
Animal Control	\$ 0.58
<b>Transportation Services</b>	
Transit	\$ 17.59
Regional Street Lighting	\$ 0.40
Spruce Street Lighting <sup>D</sup>	\$ 4.22
Ports	\$ 6.18
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Rural Planning	\$ 10.41
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area D	\$ 2.14
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>I</sup>	\$ 94.90
Joint Use - School Facilities	\$ 0.01
Roberts Creek Library Service	\$ 9.69
Museum Service	\$ 0.83
Community Parks	\$ 16.85
Bicycle & Walking Paths <sup>I</sup>	\$ 1.69
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 3,402,077
Parcel Taxation	\$ 577,826
<b>Total</b>	<b>\$ 3,979,904</b>

2022 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	\$ -	\$ 116.19
Regional Water Service	\$ 526.92	\$ 305.33
RC Cohousing Waste Water	\$ 865.67	\$ 400.00
Refuse Collection	\$ 191.68	\$ -
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 SCR D, 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.



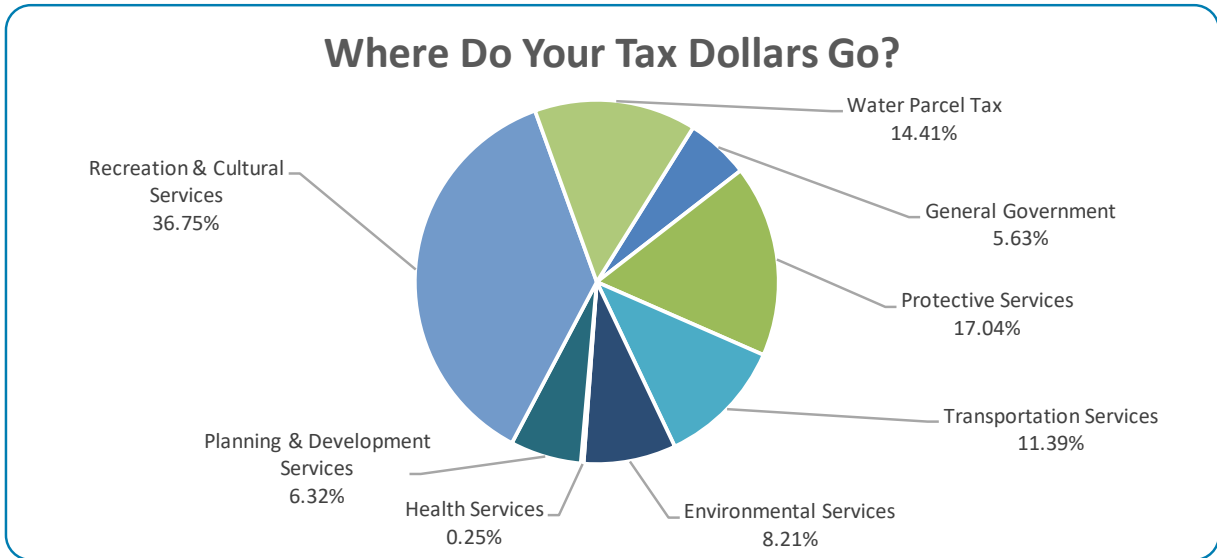
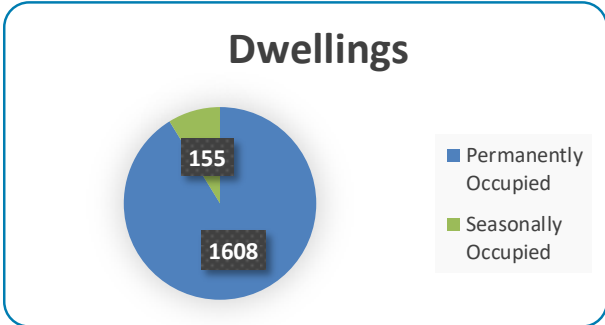
**Population: 3,883 (2021 Census)**

**Area: 21.60 sq. km.**

**Average Age: 45.5**

**Tax Base:**

<b>Residential</b>	<b>97.64%</b>
<b>Utilities</b>	<b>0.07%</b>
<b>Major Industry</b>	<b>0.00%</b>
<b>Light Industry</b>	<b>1.02%</b>
<b>Business / Other</b>	<b>1.27%</b>
<b>Managed Forest</b>	<b>0.00%</b>
<b>Recreation / Non-Profit</b>	<b>0.00%</b>
<b>Farm</b>	<b>0.00%</b>



## Electoral Area E - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Area E	\$ 1.80
Grant in Aid - Areas E & F	\$ 0.13
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.28
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 2.81
Gibsons & District Fire Protection <sup>D</sup>	\$ 28.72
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
Animal Control	\$ 0.58
<b>Transportation Services</b>	
Transit	\$ 17.59
Regional Street Lighting	\$ 0.40
Veterans Street Lighting <sup>D</sup>	\$ 0.36
Woodcreek Street Lighting <sup>D</sup>	\$ (0.89)
Fircrest Street Lighting <sup>D</sup>	\$ 3.86
Sunnyside Street Lighting <sup>D</sup>	\$ 4.14
Ports	\$ -
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Rural Planning	\$ 10.41
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area E	\$ 2.10
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>I</sup>	\$ 94.90
Joint Use - School Facilities	\$ 0.01
Gibsons Library	\$ 11.68
Museum Service	\$ 0.83
Community Parks	\$ 16.85
Bicycle & Walking Paths <sup>I</sup>	\$ 1.69
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 2,651,326
Parcel Taxation	\$ 654,314
<b>Total</b>	<b>\$ 3,305,640</b>

2022 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.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.19
Regional Water Service	\$ 526.92	\$ 305.33
Sunnyside Waste Water	\$ 745.23	\$ 302.00
Woodcreek Waste Water	\$ 658.28	\$ 400.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

### Collection of Taxes and Fees

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

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

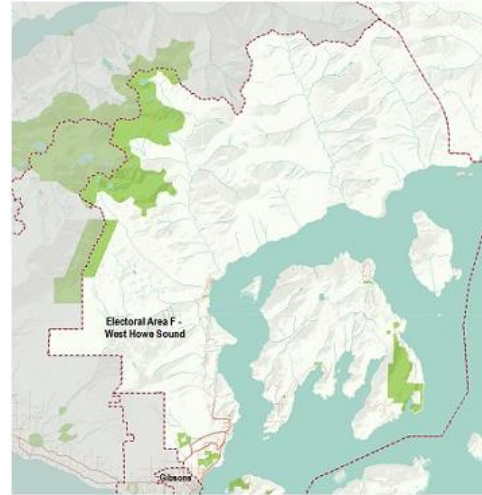
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

# Electoral Area F - West Howe Sound

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

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

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



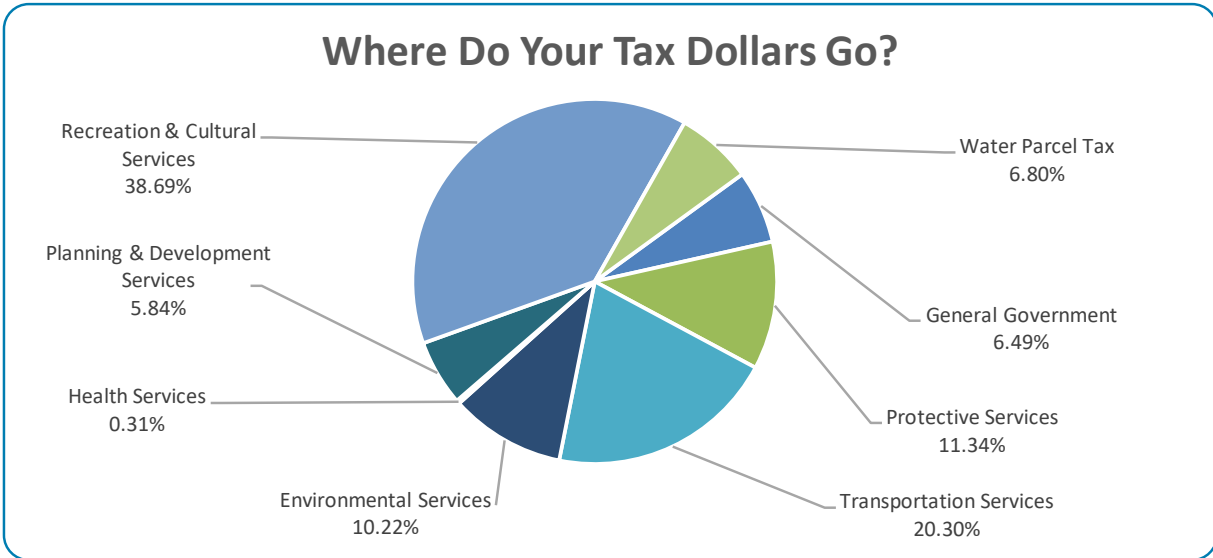
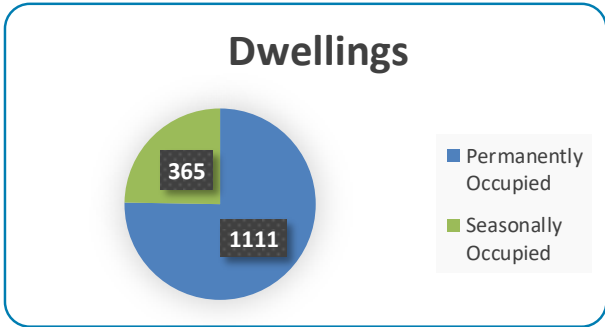
**Population: 2,407 (2021 Census)**

**Area: 380.75 sq. km.**

**Average Age: 49.5**

**Tax Base:**

<b>Residential</b>	<b>76.19%</b>
<b>Utilities</b>	<b>4.82%</b>
<b>Major Industry</b>	<b>12.44%</b>
<b>Light Industry</b>	<b>3.13%</b>
<b>Business / Other</b>	<b>2.64%</b>
<b>Managed Forest</b>	<b>0.38%</b>
<b>Recreation / Non-Profit</b>	<b>0.40%</b>
<b>Farm</b>	<b>0.00%</b>



## Electoral Area F - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Area F	\$ 0.91
Grant in Aid - Areas E & F	\$ 0.13
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.28
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 2.81
Gibsons & District Fire Protection <sup>D</sup>	\$ 28.72
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
Animal Control <sup>D</sup>	\$ 0.58
Keats Island Dog Control <sup>D</sup>	\$ 0.11
<b>Transportation Services</b>	
Transit	\$ 17.59
Regional Street Lighting	\$ 0.40
Langdale Street Lighting <sup>D</sup>	\$ 2.22
Granthams Street Lighting <sup>D</sup>	\$ 1.27
Burns Road Street Lighting <sup>D</sup>	\$ 2.17
Stewart Road Street Lighting <sup>D</sup>	\$ 23.63
Ports	\$ -
Langdale Dock <sup>D</sup>	\$ 3.96
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Rural Planning <sup>D</sup>	\$ 10.41
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area F	\$ 2.01
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D I</sup>	\$ 94.90
Joint Use - School Facilities	\$ 0.01
Gibsons Library	\$ 11.68
Museum Service	\$ 0.83
Community Parks	\$ 16.85
Bicycle & Walking Paths <sup>D I</sup>	\$ 1.69
Recreation Programs <sup>D</sup>	\$ 0.76
Dakota Ridge	\$ 0.99

<sup>D</sup> Only defined portion of area participates

<sup>I</sup> Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.19
Regional Water Service	\$ 526.92	\$ 305.33
Langdale Waste Water	\$ 1,126.43	\$ 400.00
Refuse Collection	\$ 191.68	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

### Collection of Taxes and Fees

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

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

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

Taxation	
Property Taxation	\$3,998,392
Parcel Taxation	\$ 440,785
<b>Total</b>	<b>\$4,439,176</b>

# Sechelt Indian Government District

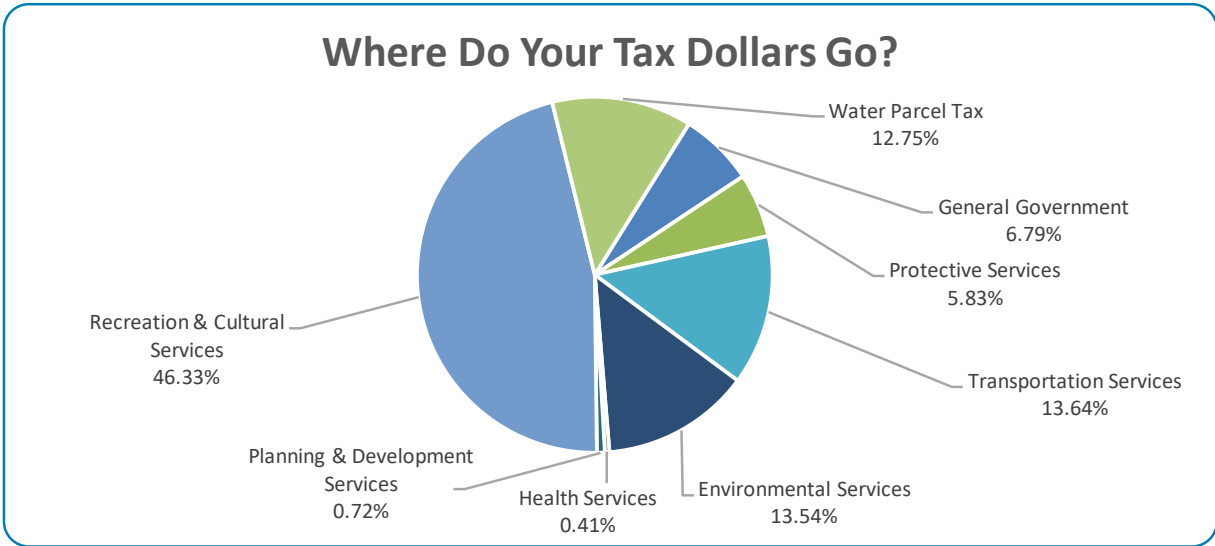
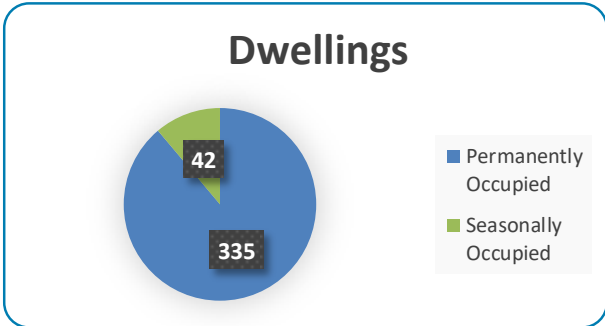
In 1986 the Sechelt Nation became an independent self-governing body, a unique third order of the government of Canada. The Sechelt Indian Government District holds jurisdiction over its lands and exercises the authority to provide services and education for its residents.



**Population: 765 (2021 Census)**  
**Area: 11.03 sq. km.**  
**Average Age: 43.9**

**Tax Base:**

<b>Residential</b>	<b>50.73%</b>
<b>Utilities</b>	<b>0.52%</b>
<b>Major Industry</b>	<b>0.00%</b>
<b>Light Industry</b>	<b>21.00%</b>
<b>Business / Other</b>	<b>27.68%</b>
<b>Managed Forest</b>	<b>0.00%</b>
<b>Recreation / Non-Profit</b>	<b>0.07%</b>
<b>Farm</b>	<b>0.00%</b>





# Sechelt Indian Govt. District - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 2.81
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
Animal Control	\$ 0.58
<b>Transportation Services</b>	
Transit	\$ 17.59
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Building Inspection	\$ (0.01)
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 94.90
Museum Service	\$ 0.83
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

<sup>1</sup> Rate is applicable on assessed improvements only

Taxation	
Property Taxation	\$ 413,746
Parcel Taxation	\$ 107,431
<b>Total</b>	<b>\$ 521,176</b>

2022 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.19

## 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: 4,758 (2021 Census)**

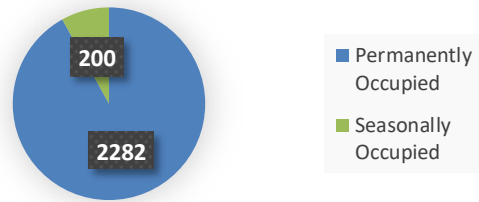
**Area: 4.31 sq. km.**

**Average Age: 50.1**

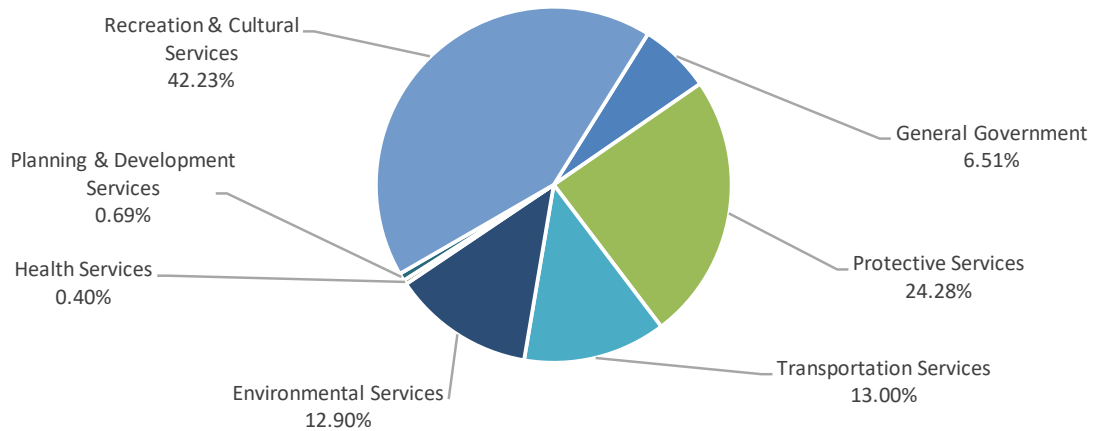
**Tax Base:**

<b>Residential</b>	<b>76.68%</b>
<b>Utilities</b>	<b>0.84%</b>
<b>Major Industry</b>	<b>0.00%</b>
<b>Light Industry</b>	<b>0.51%</b>
<b>Business / Other</b>	<b>21.79%</b>
<b>Managed Forest</b>	<b>0.00%</b>
<b>Recreation / Non-Profit</b>	<b>0.18%</b>
<b>Farm</b>	<b>0.00%</b>

## Dwellings



## Where Do Your Tax Dollars Go?



# Town of Gibsons - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Gibsons & District Fire Protection	\$ 28.72
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
<b>Transportation Services</b>	
Transit	\$ 17.59
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 94.90
Joint Use - School Facilities	\$ 0.01
Gibsons Library	\$ 11.68
Museum Service	\$ 0.83
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

<sup>1</sup> Rate is applicable on assessed improvements only

Taxation	
Property Taxation	\$ 3,077,086
Parcel Taxation	\$ 284,758
<b>Total</b>	<b>\$ 3,361,844</b>

2022 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 116.19

## Collection of Taxes and Fees

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

# District of Sechelt

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

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



**Population: 10,847 (2021 Census)**

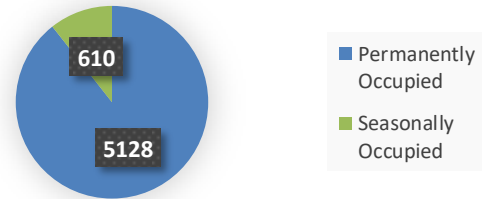
**Area: 39.02 sq. km.**

**Average Age: 51.1**

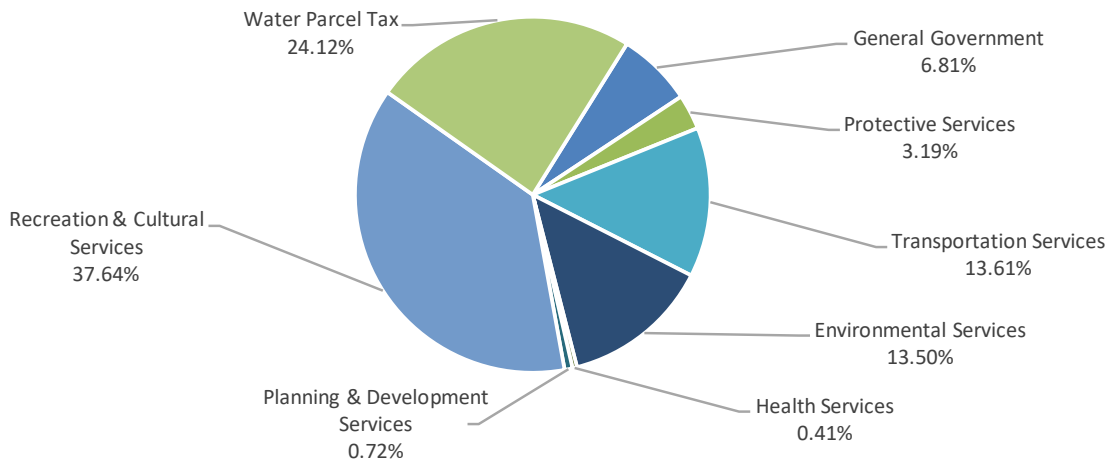
**Tax Base:**

<b>Residential</b>	<b>87.20%</b>
<b>Utilities</b>	<b>0.69%</b>
<b>Major Industry</b>	<b>0.00%</b>
<b>Light Industry</b>	<b>0.56%</b>
<b>Business / Other</b>	<b>11.34%</b>
<b>Managed Forest</b>	<b>0.05%</b>
<b>Recreation / Non-Profit</b>	<b>0.14%</b>
<b>Farm</b>	<b>0.00%</b>

## Dwellings



## Where Do Your Tax Dollars Go?



## District of Sechelt - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 7.91
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
911 Emergency Telephone	\$ 2.18
SCEP	\$ 1.94
<b>Transportation Services</b>	
Transit	\$ 17.59
<b>Environmental Services</b>	
Solid Waste	\$ 17.45
<b>Health Services</b>	
Cemetery	\$ 0.53
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.93
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 94.90
Joint Use - School Facilities	\$ 0.01
Museum Service	\$ 0.83
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

<sup>1</sup> Rate is applicable on assessed improvements only

Taxation	
Property Taxation	\$4,860,355
Parcel Taxation	\$2,428,354
<b>Total</b>	<b>\$7,288,709</b>

### 2022 User Fee and Parcel Tax Rates

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

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

	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 116.19
Regional Water Service	\$ 526.92	\$ 305.33

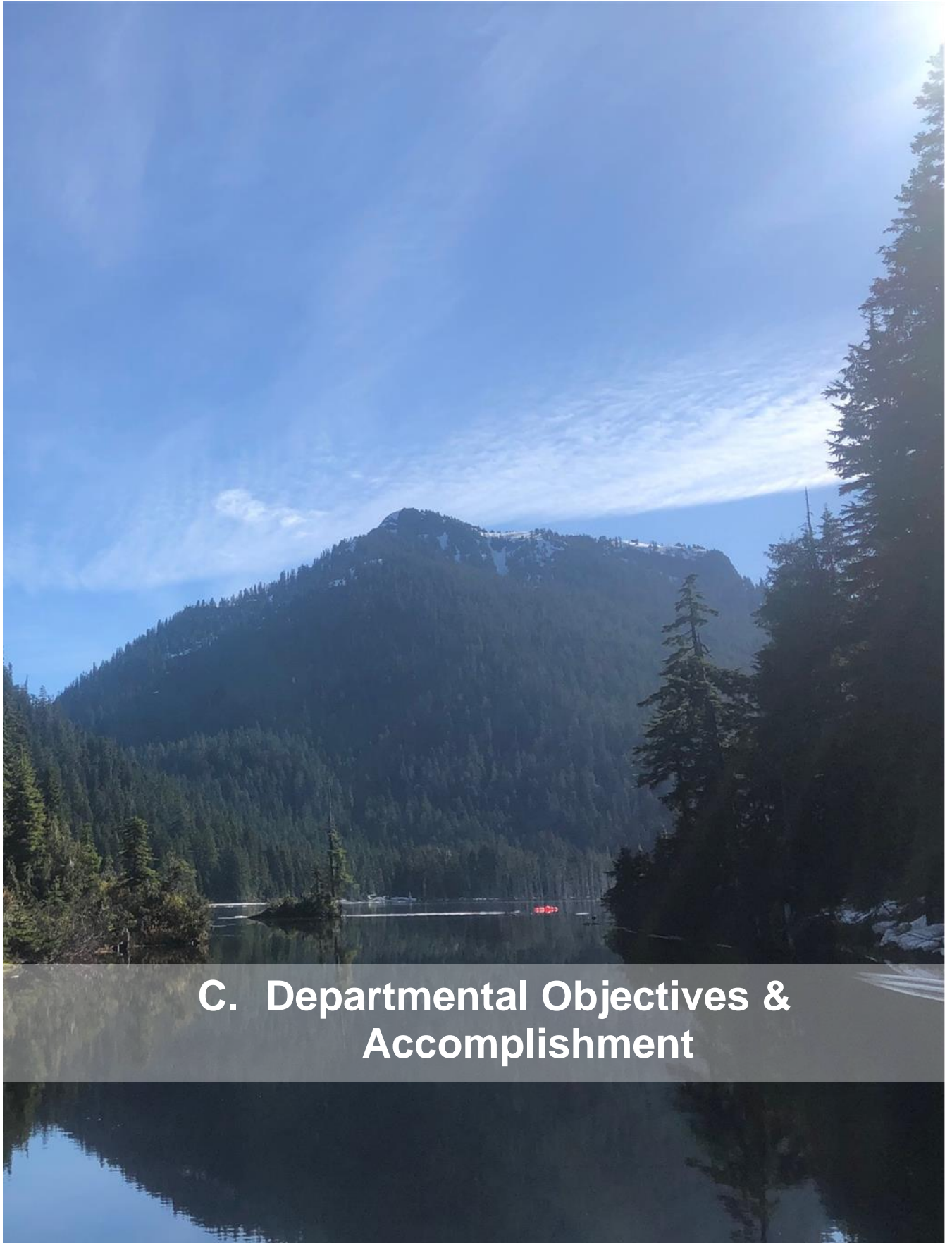
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.

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 & Accomplishment

## 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 are 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.

### 2021 Accomplishments

- Prepared a new Directors' Remuneration Bylaw, Travel and Expenses Policy, Directors Constituency Policy and Remuneration Review Policy.
- Conducted an elector approval process which received elector approval for long-term borrowing to fund the final phase of Water Meter installations in the Sechelt area.
- Initiated review of the role and mandate of advisory committees and commissions (ongoing through to 2022).
- Implemented the new legislative authority for electronic meetings – preparation of a Board procedures bylaw amendment and other related policies and procedures to implement the new broader, permanent authority for electronic Board and Committee meetings.
- Initiated work to implement process and policy changes related to the amendment of the Freedom of Information and Protection of Privacy Act
- Developed a scope of work for development of a new SCRD website (project work to commence in 2022)
- Launched the Let's Talk SCRD online public engagement platform
- Content Server Functionality Enhancements project – this project is a collaboration between Records and IT divisions to improve digital enablement of business processes and enhance user collaboration with, and between, staff within SCRD's electronic document and records management system.



## Community Services

The Community Services division is responsible for the SCRD's recreation facilities, parks, ports, street lighting and transit service on the Sunshine Coast.

### 2021 Accomplishments

- Responded to emergency flooding event impacting various parks throughout the Sunshine Coast to ensure public safety.
- Supported the highest number of burials ever experienced in one year at the Seaview Cemetery.

- Implemented a successful invasive weed management program dealing with scotch broom (*Cytisus scoparius*) in a number of priority parks.
- Formalized an important community partnership with the Sunshine Coast Disc Golf Association for the stewardship of the Shirley Macey Park disc golf course.
- Provided safe recreation services despite the ongoing service changes in response to continued changes in Public Health Orders related to COVID-19.
- Implemented a new On-Ice Helmet policy for patrons aged 12 and under as an enhanced safety measure.
- Implemented a new facility management module for rentals, including acceptance of payments over the phone and online signatures for permits.
- Transit Future Action Plan update kicked off including a public engagement process that generated 1600 visits to web page.
- Recruited and trained 16 drivers to ensure continued service provision in transit.
- Updated the 20-year capital planning for recreation services buildings.
- Completed 30 capital renewal projects at our five recreation facilities with a focus on energy efficiencies and reducing carbon emissions.



## 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.

### 2021 Accomplishments

- Received the Canadian Award for Financial Reporting and the Government Finance Officers Association Distinguished Budget Award.
- Supported and implemented Alternative Workplace Strategy plan changes and technology enablement for employees to work in a hybrid environment
- Completed the update of Orthophoto Imagery for the online mapping system
- Processed mass postal code changes in property information database
- Commenced organization-wide, multipronged move towards cloud-based services and improved digital toolsets for staff and the public
- Supported continued asset management and capital planning for community wastewater facilities including completion of grant funded feasibility studies.
- Completed capital plans and funding strategies for the SCRD's fire departments





- Delivered multiple community engagement sessions in the fall/winter 2021 related to the 2022 Budget
- Actively participated in BC Social Procurement Initiative Groups
- Worked with solid waste services division to update refuse collection zones and data service for Recollect Garbage Collection App

## 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 SCR D. 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.

### 2021 Accomplishments

- Developed and implemented a new Respectful Workplace policy, complaint form, procedures, and developed and delivered associated workshops.
- Negotiated and ratified a collective agreement
- Implemented a compensation review for exempt staff
- Due to the ongoing COVID-19 pandemic, completed multiple revisions to WorkSafeBC Safety Plans
- Supported restructuring within the SCR D with the creation of a new Community Services Department
- Provided 148 job postings which attracted over 2,000 applicants
- Held numerous training sessions throughout the year that included topics such as communication skills, leadership development, project management, Word, Excel, emergency preparedness, and safety.
- Senior Manager, HR took on the role of EOC Director in response to major flooding event in the Region in late 2021.



## 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.

### 2021 Accomplishments

- Provided 5.1 million cubic meters of drinking water to the community.
- Conducted (over) 10,000 water quality tests to ensure drinking water met and exceeded all standards.

- Addressed impacts of extreme weather events such as heat domes, landslides and flooding on water treatment and distribution system, including extremely high use by community, watermain breaks and the related boil water advisories.



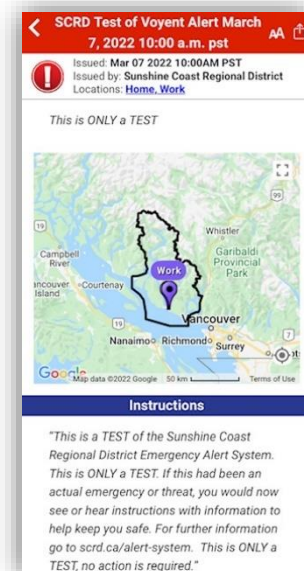
- Involved in the activation of an Emergency Operations Centre for 29 days to ensure drinking water was available for essential use during the 2021 extreme summer drought.
- Replaced old or undersized watermains on Chris and Mark Way and Chaster Roads.
- Completed the design, permitting and procurement of construction contractor for the Church Road Well Field water license issuance.
- Implemented full rehabilitation of the Langdale Well pump station.
- Made modifications to the Roberts Creek wastewater plant that resulted in improved effluent quality.
- Completed a community engagement process on waste export as an interim solution for when the Sechelt landfill reaches its maximum capacity (expected in 2025).
- Designed and completed construction of a new public drop-off area at the Sechelt landfill.

## Planning & Community Development Services

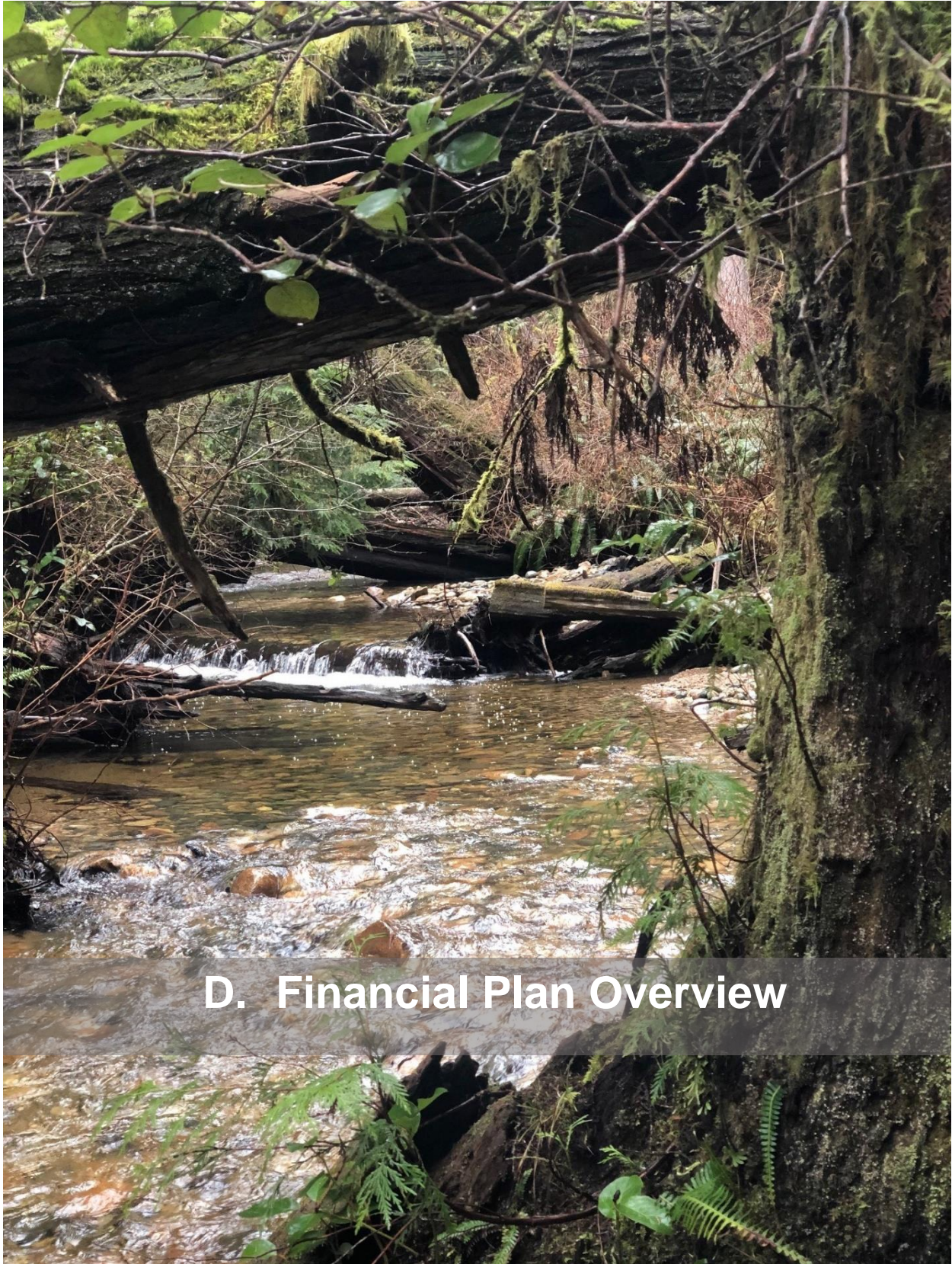
The Planning and Community Development Services Department is responsible for planning and development, building, ports and docks, facility services and parks, recreation and community partnerships, and the Pender Harbour Aquatic and Fitness Centre.

### 2021 Accomplishments

- Adopted a Corporate Carbon Neutrality Framework to guide the SCRD on the path of rapidly reducing emissions
- Work began on a comprehensive plan to tackle climate change in our community. Background research was completed to lay the groundwork for public participation in 2022.
- Launched a regional growth baseline study, with involvement of member municipalities and First Nations.
- Maintained service times and quality while managing an increase in demand of planning services (up to 50% in some categories).



- Provided support to Emergency Operations Centre and to disaster response and recovery efforts following regional flooding event
- Building inspection services successfully implemented Step 1 of the BC Energy Step Code with good introduction of its principles to builders and owners. This was coordinated/consistent with other local governments on the Sunshine Coast.
- Building inspection services maintained a turnaround time for building permit issuance that garnered very positive feedback from property owners and builders and provided timely inspections despite pandemic disruptions and an increase in construction activity.
- Protective services division completed a Community Wildfire Protection Plan and initiated a number of projects flowing from the plan's recommendations
- Protective services division launched Voyent Alert!, an emergency alert application for the Sunshine Coast.



## D. Financial Plan Overview

## 2022 Property Assessment Impacts

Assessed values are based on the estimated market value of properties on July 1 and condition on October 31 of the preceding year. The 2022 Revised Assessment Roll was released by the BC Assessment Authority on March 23, 2022.

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

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

### Assessment Value Comparison 2022 to 2021

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

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

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

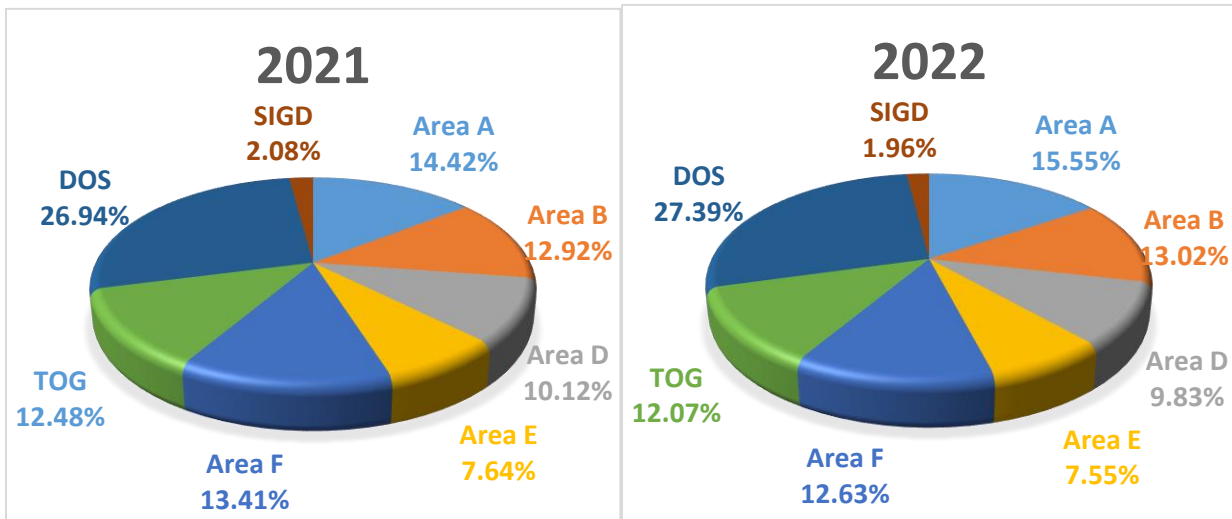
2022 Assessed Values	Revised Roll										
	{combined}	Residential	Utilities	Supportive Housing	Major Industry	Light Industry	Business / Other	Managed Forest	Rec / Non-Profit	Farm	
Electoral Area A	3,076,609,878	2,991,300,100	7,109,301	-	-	8,281,900	55,960,311	2,632,400	11,245,600	80,266	
Electoral Area B	2,340,554,300	2,192,274,800	121,064,300	-	890,900	2,348,100	16,953,300	2,130,100	4,749,500	143,300	
Mainland Portion	2,171,262,325	2,023,311,700	120,748,300	-	890,900	2,341,600	16,953,300	2,130,100	4,749,500	136,925	
Islands Portion	169,291,975	168,963,100	316,000	-	-	6,500	-	-	-	6,375	
Electoral Area D	1,983,739,779	1,961,191,099	3,455,500	-	2,307,000	3,483,600	8,405,700	2,899,200	1,935,800	61,880	
Electoral Area E	1,531,597,492	1,518,510,637	315,700	-	-	4,652,700	8,061,200	-	-	57,255	
Electoral Area F	2,177,493,133	1,980,925,028	35,829,530	-	95,103,100	23,924,900	27,989,450	3,250,800	10,381,300	89,025	
Mainland Portion	1,343,337,804	1,158,815,002	35,661,527	-	95,103,100	22,422,900	26,763,550	2,384,200	2,111,000	76,525	
Islands Portion	834,155,329	822,110,026	168,003	-	-	1,502,000	1,225,900	866,600	8,270,300	12,500	
ToG - Hosp. Purp.	2,140,872,929	1,905,704,175	5,949,000	-	-	3,728,700	221,063,400	-	4,404,300	23,354	
DoS - Hosp. Purp.	5,208,163,096	4,917,376,634	11,187,700	2	-	9,284,400	261,029,651	1,014,500	8,058,500	211,709	
SIGD - Hosp. Purp.	276,602,003	205,086,400	598,600	-	-	24,964,300	45,677,701	-	275,002	-	
(total)	18,735,632,610	17,672,368,873	185,509,631	2	98,301,000	80,668,600	645,140,713	11,927,000	41,050,002	666,789	
		94.32%	0.99%	0.00%	0.52%	0.43%	3.44%	0.06%	0.22%	0.00%	

2021 Assessed Values	Revised Roll									
	(combined)	Residential	Utilities	Supportive Housing	Major Industry	Light Industry	Business / Other	Managed Forest	Rec / Non-Profit	Farm
Electoral Area A	2,147,551,299	2,071,267,554	6,714,201	-	-	7,240,000	49,053,378	3,546,200	9,649,700	80,266
Electoral Area B	1,697,747,964	1,555,954,250	117,818,300	-	870,800	2,127,800	14,697,500	2,563,000	3,571,500	144,814
Mainland Portion	1,557,800,089	1,416,320,250	117,517,300	-	870,800	2,121,300	14,697,500	2,563,000	3,571,500	138,439
Islands Portion	139,947,875	139,634,000	301,000	-	-	6,500	-	-	-	6,375
Electoral Area D	1,541,380,498	1,517,775,174	4,607,800	-	2,165,000	3,602,200	7,234,300	4,278,500	1,652,800	64,724
Electoral Area E	1,178,793,175	1,168,661,749	310,600	-	-	3,349,800	6,412,400	-	-	58,626
Electoral Area F	1,694,160,911	1,507,376,284	34,660,729	-	92,368,100	22,900,300	25,715,150	3,455,500	7,593,500	91,348
Mainland Portion	1,061,529,426	884,188,702	34,499,926	-	92,368,100	21,431,500	24,596,050	2,436,300	1,930,000	78,848
Islands Portion	632,631,485	623,187,582	160,803	-	-	1,468,800	1,119,100	1,019,200	5,663,500	12,500
ToG - Hosp. Purp.	1,653,576,041	1,445,989,437	5,735,000	-	-	3,202,300	194,100,450	-	4,525,500	23,354
DoS - Hosp. Purp.	3,847,065,603	3,595,014,784	10,539,800	2	-	8,090,200	226,291,979	807,200	6,103,000	218,638
SIGD - Hosp. Purp.	211,386,303	148,772,100	580,400	-	-	24,477,900	37,299,901	-	256,002	-
(total)	13,971,661,794	13,010,811,332	180,966,830	2	95,403,900	74,990,500	560,805,058	14,650,400	33,352,002	681,770
		93.12%	1.30%	0.00%	0.68%	0.54%	4.01%	0.10%	0.24%	0.00%

## Comparison of Converted Values

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

The two charts below depict the share of converted value of Assessments in each Area and Municipality.



Impact of Property Assessments Changes (Combined Market and NMC)								
Change in Property Tax Allocation - based on \$1,000,000 of Taxation								
Converted Values	2022			2021			Change \$	Change %
Electoral Area A	320,066,694	15.55%	155,461	225,993,260	14.42%	144,170	\$ 11,291	7.83%
Electoral Area B	267,983,114	13.02%	130,163	202,592,773	12.92%	129,242	\$ 921	0.71%
Electoral Area D	202,426,263	9.83%	98,321	158,578,801	10.12%	101,164	\$ (2,842)	-2.81%
Electoral Area E	155,524,196	7.55%	75,540	119,690,718	7.64%	76,355	\$ (815)	-1.07%
Electoral Area F	259,982,046	12.63%	126,277	210,165,486	13.41%	134,073	\$ (7,796)	-5.81%
ToG - Hosp. Purp.	248,523,624	12.07%	120,711	195,704,471	12.48%	124,847	\$ (4,136)	-3.31%
DoS - Hosp. Purp.	563,893,690	27.39%	273,891	422,256,935	26.94%	269,374	\$ 4,517	1.68%
SIGD - Hosp. Purp.	40,424,549	1.96%	19,635	32,566,912	2.08%	20,776	\$ (1,141)	-5.49%
Total	2,058,824,176	100.0%	1,000,000	1,567,549,356	100.0%	1,000,000	\$ 0	0.00%
	-			-				
Residential Rate per \$100k for \$1mil in taxes			\$ 4.86			\$ 6.38	\$ (1.52)	-23.86%

## What Does this mean?

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

The increase or decrease in the amount of property taxes paid by a residence for 2022, will depend on the change in assessment value 2021 vs 2022 for their property and the increased cost of services (if any). If higher than the average, a residence will pay more.

## WHAT IF?

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

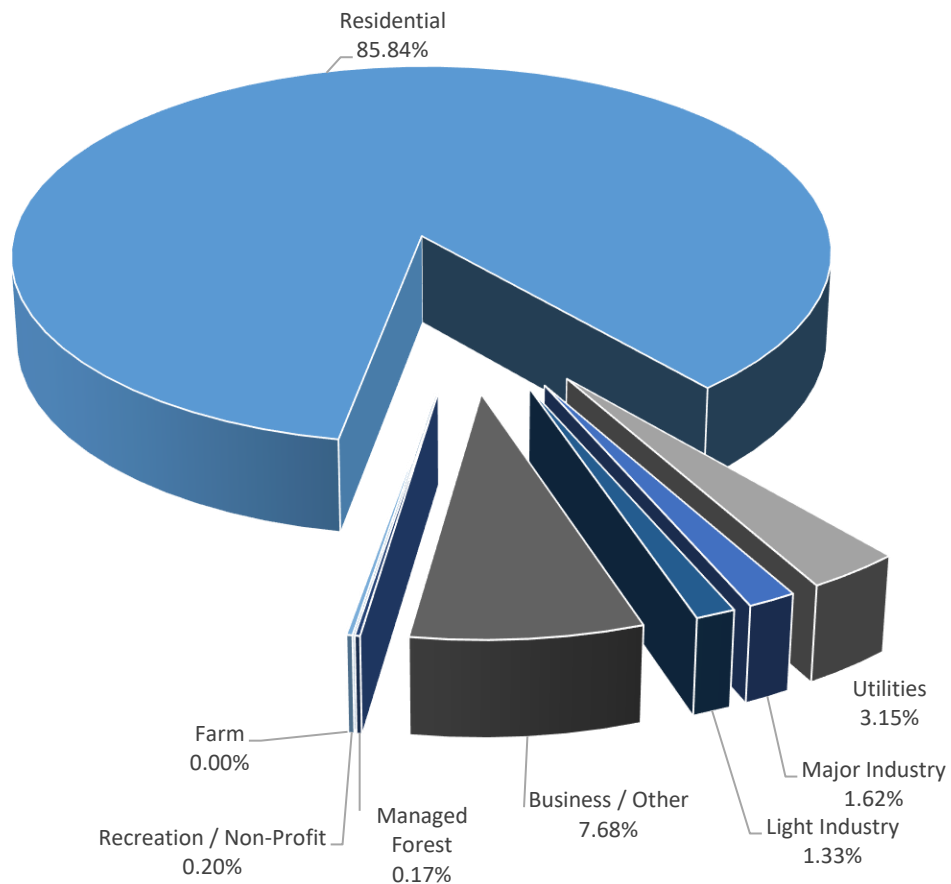
	2022	2021
Taxation = \$1,000,000	\$ 4.86	\$ 6.38
Taxation = \$2,000,000	\$ 9.72	\$ 12.76
Taxation = \$3,000,000	\$ 14.58	\$ 19.14
Taxation = \$4,000,000	\$ 19.44	\$ 25.52

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

	2022	2021
Assessed value of home \$300,000	\$14.57	\$19.14
Assessed value of home \$400,000	\$19.43	\$25.52
Assessed value of home \$500,000	\$24.29	\$31.90
Assessed value of home \$750,000	\$36.43	\$47.85
Assessed value of home \$1,000,000	\$48.57	\$63.79

## Tax Base by Property Class

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





## Budget Summary

The tables below outline the major budgetary items included in the 5-year Financial Plan. The 5-year Financial plan is intended to provide insight into how the budget may appear over a 5-year period based on information that is known at this time. The figures that are presented below are subject to change in future budgets as additional information and uncertainties are known.

<b>Taxation Revenue</b>					
<b>Function</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
General Government	2,051,461	2,215,498	2,215,498	2,215,498	2,178,348
Protective Services	4,634,803	4,693,809	4,731,307	4,731,310	4,718,805
Transportation Services	3,936,747	4,122,865	4,108,813	4,016,936	4,003,687
Environmental Services	3,593,433	4,003,805	3,999,797	3,995,722	3,978,024
Health Services	280,936	283,151	283,151	283,151	282,599
Planning & Development Services	1,599,842	1,743,983	1,769,161	1,749,485	1,603,639
Recreation & Cultural Services	10,165,234	10,177,499	10,121,083	10,144,294	10,127,802
<b>Total</b>	<b>26,262,456</b>	<b>27,240,610</b>	<b>27,228,810</b>	<b>27,136,396</b>	<b>26,892,904</b>

The level of Taxation revenue in any given year is dependent on a variety of factors including but not limited to the replacement of capital assets, undertaking of new operating projects, change in service level requirements, the use of reserve balances to reduce taxation, and the level of year to year inflation. The 2023-2026 taxation figures are estimates formulated based on information known at this time.

<b>Frontage &amp; Parcel Taxes</b>					
<b>Function</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Recreation & Cultural Services	1,746,592	1,746,592	1,746,592	1,746,592	166,524
Water & Waste Water	4,627,968	4,628,536	4,629,115	4,629,115	4,629,115
<b>Total</b>	<b>6,374,560</b>	<b>6,375,128</b>	<b>6,375,707</b>	<b>6,375,707</b>	<b>4,795,639</b>

<b>User Fee &amp; Service Charges Revenue</b>					
<b>Function</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	597,150	730,572	854,465	854,465	854,465
Environmental Services	3,967,499	4,042,800	4,029,300	4,015,800	4,013,605
Water & Waste Water	8,085,344	8,089,148	8,093,065	8,093,065	8,093,065
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,032,331	1,073,328	1,073,328	1,073,328	1,070,040
Recreation & Cultural Services	2,051,425	2,051,425	2,051,425	2,051,425	2,051,425
<b>Total</b>	<b>15,828,234</b>	<b>16,081,758</b>	<b>16,196,068</b>	<b>16,182,568</b>	<b>16,177,085</b>

Frontage & parcel taxes are determined based on the capital and debt financing requirements of water and Waste Water services as well as the debt financing requirements of the recreation services. User fee & service charges are calculated based on the operational needs of the various services listed above. These rates are forecasted based on the information that is available to the SCRD at the time that the budget is adopted. As additional information is known and capital plans are developed, the SCRD will better be able to predict future revenue requirements.

<b>Operating Expenses</b>					
<b>Function</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
General Government	3,658,580	2,713,972	2,667,049	2,667,453	2,652,335
Protective Services	4,693,647	3,962,943	3,959,539	3,956,030	3,940,004
Transportation Services	6,669,091	6,601,024	6,725,091	6,722,908	6,709,352
Environmental Services	7,562,234	7,021,796	6,990,486	6,959,102	6,938,896
Water & Waste Water	13,065,724	10,913,898	11,118,833	11,114,091	11,053,888
Health Services	384,904	324,483	324,483	324,483	323,931
Planning & Development Services	3,205,374	2,986,795	3,012,177	2,992,716	2,843,569
Recreation & Cultural Services	13,729,835	13,354,471	13,269,990	13,274,595	12,364,491
<b>Total</b>	<b>52,969,389</b>	<b>47,879,382</b>	<b>48,067,648</b>	<b>48,011,378</b>	<b>46,826,466</b>

The total Operating Expenditures excludes Member Municipality Debt payments and includes \$4.8 million of Amortization Expenditures.

<b>Capital Expenses</b>					
<b>Function</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
General Government	657,985	350,000	350,000	350,000	350,000
Protective Services	2,971,338	-	-	-	-
Transportation Services	868,986	-	-	-	-
Environmental Services	2,929,916	-	-	-	-
Water & Waste Water	28,097,816	1,611,599	1,611,599	1,611,599	1,611,599
Recreation & Cultural Services	6,451,763	10,000	10,000	10,000	10,000
<b>Total</b>	<b>41,977,804</b>	<b>1,971,599</b>	<b>1,971,599</b>	<b>1,971,599</b>	<b>1,971,599</b>

The SCRD continues to develop comprehensive asset management capital plans for various services. Included in this process is the development of long-range Capital Plans, which have been completed for services such as Community Recreation Facilities, Ports, and Wastewater. These Plans will assist the SCRD in predicting expected costs from capital asset purchases and replacement of infrastructure. Therefore, the budgeted capital expenditures from 2023-2026 may differ in future financial plans.

## Parcel Taxes and User Rates

Parcel taxes and user rates for water, waste water and refuse collection are all outlined below as well as estimated rates for recreation.



## Water

Regional Water	2021	2022	Difference
User rate	\$468.37	\$526.92	+ \$58.55
Parcel Tax	\$290.79	\$305.33	+ \$14.54

North Pender	2021	2022	Difference
User rate	\$624.92	\$711.16	+ \$86.24
Parcel Tax	\$326.63	\$341	+ \$14.37

South Pender	2021	2022	Difference
User rate	\$613.80	\$675.18	+ \$61.38
Parcel Tax	\$347.41	\$382.15	+ \$34.74



## Garbage & Food Waste

User Rate			Difference
2022	\$191.68	\$191.68	+ \$0
2023	\$191.68	\$201.26	+ \$10.06

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

# Wastewater



## Frontage Fees

Service	2021 Rate	2022 Rate	Difference
Greaves	\$202	\$400	+ \$198
Woodcreek	\$302	\$400	+ \$98
Sunnyside	\$202	\$302	+ \$100
Jolly Rodger	\$152	\$152	No change
Secret Cove	\$152	\$152	No change
Lee Bay	\$102	\$202	+ \$100
Square Bay	\$217.42	\$217.42	No change
Langdale	\$202	\$400	+ \$198
Canoe	\$424.30	\$424.30	No change
Merrill	\$326.71	\$400	+ \$73.29
Curran	\$253	\$253	No change
Roberts Creek	\$304	\$400	+ \$96
Lily Lake	\$204	\$204	No change
Painted boat	\$202	\$302	+ \$100
Sakinaw	\$845.27	\$845.27	No change

## User Fees

Service	2021 Rate	2022 Rate	Difference
Greaves	\$480.60	\$487.81	+ \$7.21
Woodcreek	\$648.55	\$658.28	+ \$9.73
Sunnyside	\$734.22	\$745.23	+ \$11.01
Jolly Rodger	\$832.54	\$832.54	No change
Secret Cove	\$712.57	\$712.57	No change
Lee Bay	\$480.46	\$487.67	+ \$7.21
Square Bay	\$636.02	\$786.02	+ \$150
Langdale	\$1,109.78	\$1,126.43	+ \$16.65
Canoe	\$970.75	\$985.31	+ \$14.56
Merrill	\$1,663.25	\$1,948.25	+ \$285
Curran	\$618.70	\$618.70	No change
Roberts Creek	\$852.88	\$865.67	+ \$12.79
Lily Lake	\$701.37	\$711.89	+ \$10.52
Painted boat	\$577.47	\$586.13	+ \$8.66
Sakinaw	\$1,304.07	\$1,323.63	+ \$19.56



# Recreation

Description	2021	2022	Difference
Community Recreation	\$116.80	\$116.20	-\$0.60
Pender Harbour Recreation	\$17.10	\$17.08	-\$0.02

## Capital Expenditure Listing

Service	Description	Budget
<b>2022 Budget Approvals</b>		
<b>General Government</b>		
General Government	Hybrid Meeting Solutions and Board Room Modifications	125,000
Admin Offices Building Maintenance	Reception Centre Modifications	40,143
Admin Offices Building Maintenance	Corporate Electric Vehicle (EV) Charging Stations	25,000
Mason Road Works Yard	Corporate Electric Vehicle (EV) Charging Stations	45,000
<b>Protective Services</b>		
Gibsons & District Fire Protection	Flooring and hot water tank	10,400
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	24,800
Gibsons & District Fire Protection	Hall #1 Lighting, Exterior	27,300
Gibsons & District Fire Protection	Hall #1 Emergency Alarm	31,800
Gibsons & District Fire Protection	Hall #1 Gear Washing Machine	12,500
Gibsons & District Fire Protection	Hall #1 Thermal Imager	7,600
Gibsons & District Fire Protection	Hall #1 Vehicle, Ford Explorer	73,900
Gibsons & District Fire Protection	Hall #2 Transformer	8,300
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400
Gibsons & District Fire Protection	Fire Truck Replacement	585,000
Roberts Creek Fire Protection	Exhaust Fan and Electrical Panel	8,500
Halfmoon Bay Fire Protection	Exhaust Fan	3,400
Halfmoon Bay Fire Protection	Unit Heater	9,100
Halfmoon Bay Fire Protection	Control Panel (Hall #1)	4,400
Halfmoon Bay Fire Protection	Lighting, Interior (Hall #1)	44,700
Halfmoon Bay Fire Protection	Lighting, Exterior (Hall #1)	6,800
Halfmoon Bay Fire Protection	Emergency Alarm (Hall #1)	18,600
Halfmoon Bay Fire Protection	Vehicle, Chevrolet Silverado	85,900
Halfmoon Bay Fire Protection	Exterior Stairs	5,800
Halfmoon Bay Fire Protection	Control Panel (Hall #2)	4,400
Halfmoon Bay Fire Protection	Lighting, Interior (Hall #2)	14,700
Halfmoon Bay Fire Protection	Lighting, Exterior (Hall #2)	2,300
Halfmoon Bay Fire Protection	Emergency Alarm (Hall #2)	6,000
Halfmoon Bay Fire Protection	Self-Contained Breathing Apparatus	175,900
<b>Transportation Services</b>		
Public Transit	Pressure Washer	5,250
Public Transit	Security System & CCTV	3,250
Maintenance Facility	Pressure Washer	5,250
Maintenance Facility	Garage Hoist	131,250
Maintenance Facility	Security System & CCTV	3,250
<b>Environmental Services</b>		
Pender Harbour Transfer Station	Site Improvements – Phase I	96,000
<b>Water &amp; Waste Water</b>		
North Pender Harbour Water Service	NPH Watermain Replacement	850,000
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvements	525,000
South Pender Harbour Water Service	South Pender Harbour Watermain Replacement	600,000
Regional Water Services	Trout Lake Re-Chlorination Station Upgrade	100,000
Regional Water Services	Valve Stems for Selma 2 Isolation	75,000
Regional Water Services	Chapman Lake Dam Safety Improvements	783,000
Regional Water Services	Edwards Lake Dam Safety Improvements	625,000
Regional Water Services	Light Duty Trucks	150,000
Regional Water Services	Single Axle Dump Truck	225,000
Regional Water Services	Vehicle Purchases	200,000
Regional Water Services	Emergency Repair Watermain Sechelt Airport	250,000
Langdale Waste Water Plant	Langdale WWTP Remediation Project	261,000
Lilly's Lake Waste Water Plant	System Repairs & Upgrades	35,000
Painted Boat Waste Water Plant	Flow Meter	7,500
<b>Recreation &amp; Cultural Services</b>		
Community Recreation	Brine Chiller & Condesner	917,600
Community Recreation	Interior Door, Standard	63,300
Community Recreation	Interior Door, Fire	60,100
Community Recreation	Interior Door, Glass	7,200
Community Recreation	Audio Visual Equipment	41,500
Community Recreation	Dehumidifier	162,700
Community Recreation	Flooring	23,400
Community Recreation	Gas-Fired Water Tank	15,000
Community Recreation	Septic Disposal System	14,500
Community Recreation	Air Handling Units	23,903
Community Recreation	Packaged Roof Top Units	142,600
Community Recreation	Signage	7,300

Community Recreation	Supply/Return Air to Air Heat	14,000
Community Recreation	Supply/Exhaust Motor	56,000
Community Recreation	Dehumidification Fan	14,500
Community Recreation	Pool Valves and Controls	108,700
Community Recreation	Heat Exchanger	6,500
Community Recreation	Showers and Eye Wash Station	105,000
Community Recreation	Water Treatment Equipment	9,500
Community Recreation	Domestic Hot Water System	35,000
Pender Harbour Pool	Storage Container	10,000
<b>Total 2022 Budget Approvals</b>		<b>8,180,696</b>

Service	Description	Budget
<b>Base Budget Capital Funding</b>		
<b>General Governemnt</b>		
Information Technology	Information Technology Hardware	350,000
<b>Water &amp; Waste Water</b>		
North Pender Harbour Water Service	Meter Installations	6,000
North Pender Harbour Water Service	Hydrant Program	15,000
South Pender Harbour Water Service	Meter Installations	10,000
South Pender Harbour Water Service	Hydrant Program	15,000
Regional Water Services	Machinery & Equipment	20,000
Regional Water Services	Meter Installations	100,000
Regional Water Services	Minor Capital Upgrades	130,000
Regional Water Services	Hydrant Program	20,800
Regional Water Services	Mains Replacement	1,258,940
Regional Water Services	New Connections	35,859
<b>Recreation &amp; Cultural Services</b>		
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000
<b>Total Base Budget Capital Funding</b>		<b>1,971,599</b>

Service	Description	Budget
<b>Projects Continued from 2021</b>		
<b>General Governemnt</b>		
Admin Offices Building Maintenance	Electric Vehicle Charging Stations	34,908
Information Technology	Field Road Space Planning; IT Capital	37,934
<b>Protective Services</b>		
Bylaw Enforcement	Bylaw Enforcement Vehicle	50,000
Gibsons & District Fire Protection	Fire Department Records Management Software	2,500
Gibsons & District Fire Protection	Emergency Generator	150,000
Gibsons & District Fire Protection	Hazardous Material Response Trailer	25,000
Gibsons & District Fire Protection	Rescue Truck Upgrade	100,000
Gibsons & District Fire Protection	GDVFD Firehall Roof Replacement	50,000
Gibsons & District Fire Protection	Fire Department Records Management Software	2,500
Roberts Creek Fire Protection	Engine #1 Replacement	309,578
Roberts Creek Fire Protection	RCVFD Training Structure	66,445
Roberts Creek Fire Protection	Fire Department Records Management Software	2,500
Halfmoon Bay Fire Protection	Tanker Replacement	500,000
Halfmoon Bay Fire Protection	Fire Department Records Management Software	2,500
Egmont Fire Protection	Egmont Fire Truck Donation-2007 Dodge Crew Cab	11,500
Emergency Telephone - 911	Chapman Creek Radio Tower	262,250
Emergency Telephone - 911	Gibsons Radio Tower	135,291
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	124,774
<b>Transportation Services</b>		
Public Transit	Security Lighting	6,000
Maintenance Facility	Loaner Vehicle	10,000
Maintenance Facility	Security lighting improvements	6,000
Maintenance Facility	HVAC Maintenance Safety System	4,000
Building Maintenance Services	Building Maintenance Vehicle	25,000
Ports Services	West Bay Float	220,000
Ports Services	Halkett Bay Approach	44,736
Ports Services	Keats Landing Float & Dolphins	240,000
Ports Services	Gambier Harbour Structural Components	55,000
Ports Services	Eastbourne Wharhead Repairs	110,000
<b>Environmental Services</b>		
Pender Harbour Transfer Station	Generator Replacement	5,000
Pender Harbour Transfer Station	Traffic Control Lights	10,000
Sechelt Landfill	Power Supply Replacement	179,224
Sechelt Landfill	Forklift	25,000
Sechelt Landfill	Monitoring Well Installation	60,968

Sechelt Landfill	Sechelt Landfill Remediation	53,724
Sechelt Landfill	Sechelt Landfill Stage H+ Closure	2,500,000
<b>Water &amp; Waste Water</b>		
North Pender Harbour Water Service	Garden Bay UV Reactor	37,236
North Pender Harbour Water Service	Emergency Generator	125,000
North Pender Harbour Water Service	Customer Relationship Management Tool	2,500
North Pender Harbour Water Service	Water metering-Leak Correlator	2,000
North Pender Harbour Water Service	Neptune 360 Hardware	950
South Pender Harbour Water Service	Water Treatment Plant Upgrades	58,087
South Pender Harbour Water Service	Customer Relationship Management Tool	5,000
South Pender Harbour Water Service	Water metering-Leak Correlator	4,000
South Pender Harbour Water Service	Vehicle Replacement (Unit #436)	80,000
South Pender Harbour Water Service	Neptune 360 Hardware	1,900
South Pender Harbour Water Service	Mcneil Lake Dam Upgrades	79,255
Regional Water Services	Reed Road and Elphinstone Watermain Replacement	428,070
Regional Water Services	Groundwater Investigation Phase 4 - Church Road	7,897,575
Regional Water Services	Chaster Well Upgrades	41,118
Regional Water Services	Exposed Water Main Rehabilitation	126,198
Regional Water Services	Chapman Water Treatment Plant Chlorination System Upgrade	2,076,511
Regional Water Services	Universal Water Meter Installations	7,250,000
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	250,000
Regional Water Services	Reed Road and Elphinstone Watermain Replacement	750,000
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	250,000
Regional Water Services	Chapman Creek Water Treatment Plant Hot Water Upgrade	9,574
Regional Water Services	Vehicle- Strategic Infrastructure Division	46,500
Regional Water Services	Utility Vehicle	46,500
Regional Water Services	Groundwater Investigation- Langdale	1,277,600
Regional Water Services	Vehicles	210,000
Regional Water Services	Water metering-Leak Correlator	34,000
Regional Water Services	Chapman & Edwards Dam Improvements	114,345
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Services	Chapman & Edwards Lake Communication System Upgrades	74,125
Regional Water Services	Eastbourne Groundwater Investigation	350,000
Regional Water Services	Customer Relationship Management Tool	42,500
Regional Water Services	Neptune 360 Hardware	16,500
Jolly Roger Waste Water Plant	Headworks Replacement-Jolly Rodger WWTP	6,269
Secret Cove Waste Water Plant	Headworks Replacement-Secret Cove WWTP	6,727
Square Bay Waste Water Plant	Square Bay Infiltration Reduction	14,677
Roberts Creek Cohousing Treatment Plant	Treatment System & Regulatory Enhancements-Roberts Creek Co-Housing	15,000
<b>Recreation &amp; Cultural Services</b>		
Community Recreation	Building Envelope Panel Drying	250,000
Community Recreation	Circulation Pump, Leisure Pool	4,500
Community Recreation	Circ. Pump, Main Pool	4,000
Community Recreation	Circ. Pump, Swirl Pool	4,000
Community Recreation	Water Piping, Pump Room	10,000
Community Recreation	Circ Pump Motor, Main Pool	2,400
Community Recreation	Circ Pump Motor, Swirl Pool	1,900
Community Recreation	Jet Pump, Swirl Pool	4,300
Community Recreation	Jet Pump Motor, Swirl Pool	1,900
Community Recreation	Domestic Hot Water Boiler	29,000
Community Recreation	Chiller Upgrade	10,588
Community Recreation	Exterior Door, Glazed	8,000
Community Recreation	Roof, Modified Bitumen	236,500
Community Recreation	Dehumidifier, Electric	8,600
Community Recreation	Scoreboard	23,615
Community Recreation	Packaged Rooftop Units	156,312
Community Recreation	Parking Lot Lighting	20,000
Community Recreation	Sound Baffles	7,643
Community Recreation	SAC Sprinkler System Replacement	173,027
Community Recreation	Fall Protection Systems Upgrades	60,000
Community Recreation	Recreation Capital Replacements	14,332
Pender Harbour Pool	Annual Gym Equipment Replacement	4,437
Community Parks	Coopers Green Park Hall & Parking	47,274
Community Parks	Parks Building (Partial Replacement / Upgrade)	300,000
Community Parks	Coopers Green Park Boat Ramp Concrete Repairs	33,963
Community Parks	Cab Tractor	70,000
Community Parks	Coopers Green Hall Replacement	3,061,669
Dakota Ridge Recreation	One-Time Minor Capital - Upgrades and Renewal	33,500
Dakota Ridge Recreation	Replacement of Snowmobile #417	22,000
<b>Total Projects Continued from 2021</b>		<b>31,825,509</b>
<b>Total Budgeted Capital Expenditures in 2022</b>		<b>41,977,804</b>

\*\*\* 2021 Project Listing Reflects Remaining Funding Available

## Impact of Capital Expenditures on Operating Budget

The following table outlines how the 2022 Capital Expenditures will be funded:

<b>Capital Expenditure Funding Sources</b>	
Property Tax Requisition	140,000
Government Transfers	2,125,324
User Fees & Service Charges	35,859
Development Cost Charges	544,500
Other Revenue	35,800
Capital Donations	356,500
Transfer Between Functions	45,000
Transfer from Reserve Fund	14,771,324
Transfer from Capital Fund	1,750,297
Transfer from Appropriated Surplus	403,522
Debt Proceeds	19,269,678
Transfer from Unfunded Liability	2,500,000
<b>Total Funding Sources</b>	<b><u>41,977,804</u></b>

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

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

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

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

The majority of the capital projects approved in 2022 are for remediation or replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget.



A large portion of capital expenditures are the result of projects that are being continued in 2022. The continuation of these projects is the result of the size and nature of some of the project approved in 2020 & 2021.

Two large scale water infrastructure projects which account for over 36% of 2022 capital expenditures expected in 2022 will have a material impact on the Regional Water Service operating budget. Where known, these values have been incorporated into the 2022-2026 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 \$8,788,959 of which \$7,897,575 has been carried forward from 2021. \$8,518,959 of this amount will be funded from borrowing over a 30-year term. The financial plan includes estimated annual debt servicing costs \$471,962 beginning in 2022 of which \$263,669 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 \$7,250,000 funded from borrowing over a 15-year term. The financial plan includes estimated annual debt servicing costs of \$629,217 beginning in 2023 of which \$217,500 is attributable to interest charges.

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



## Area A/Islands Taxation Summary

Function	Area A Taxation	Area A (Non Egmont Fire)	Area A (Egmont Fire)	Islands Portion	2022 Residential Rate Per \$100,000 of AV*
110 General Government	253,015	214,430	21,077	17,508	7.91
121 Grant in Aid - Area A	43,165	36,582	3,596	2,987	1.35
125 Grant in Aid - Community Schools	1,738	1,473	145	120	0.05
130 UBCM/AVICC & Elections	30,535	25,878	2,544	2,113	0.95
136 Regional Sustainability	27,097	22,965	2,257	1,875	0.85
150 Feasibility - Regional	-	-	-	-	-
200 Bylaw Enforcement	90,069	76,333	7,503	6,233	2.81
218 Egmont & District Fire Protection	224,320	190,111	18,687	15,522	7.01
220 Emergency Telephone - 911	69,617	59,000	5,799	4,817	2.18
222 Sunshine Coast Emergency Planning	62,206	52,720	5,182	4,304	1.94
320 Regional Street Lighting	12,828	10,872	1,069	888	0.40
350 Regional Solid Waste	558,638	473,446	46,537	38,656	17.45
400 Cemetery	17,113	14,503	1,426	1,184	0.53
410 Pender Harbour Health Clinic	170,857	144,801	14,233	11,823	5.34
500 Regional Planning	29,821	25,273	2,484	2,063	0.93
504 Rural Planning	333,288	282,461	27,764	23,063	10.41
510 Civic Addressing	-	-	-	-	-
515 Heritage	-	-	-	-	-
520 Building Inspection	(238)	(202)	(20)	(16)	(0.01)
531 Economic Development - A	80,517	68,238	6,707	5,572	2.52
625 PH Pool	594,736	541,509	53,227	-	68.34
630 Joint Use School Facilities	431	365	36	30	0.01
643 Egmont/Pender Harbour Library	54,902	46,529	4,574	3,799	1.72
648 Museum Funding	26,605	22,548	2,216	1,841	0.83
650 Community Parks	539,379	457,124	44,932	37,324	16.85
667 Area A Bike & Walking Paths	14,580	12,357	1,215	1,009	1.57
670 Recreation Programs - Regional	24,380	20,662	2,031	1,687	0.76
680 Dakota Ridge Recreation Area	31,769	26,924	2,646	2,198	0.99
	<b>3,291,368</b>			<b>186,599</b>	
				<b>5.7%</b>	
2021 Taxation (PY)				\$ 175,711	
\$ Change				10,888	
% Change				6.20%	

\*NOTE: Residential rate for [667] Bicycle and Walking Paths applicable to assessed improvements only.

## Area B Islands Taxation Summary

Function	Area B Taxation	Islands portion	Mainland Portion	2022 Residential Rate Per \$100,000 of AV	Mainland Portion Excluding Utilities	Utilities
110 General Government	211,843	13,446	198,396	7.91	164,988	33,408
122 Grant in Aid - B	32,813	2,083	30,730	1.22	25,556	5,175
125 Grant in Aid - Community Schools	1,455	92	1,363	0.05	1,133	229
130 UBCM/AVICC & Elections	25,566	1,623	23,943	0.95	19,911	4,032
136 Regional Sustainability	22,688	1,440	21,248	0.85	17,670	3,578
200 Bylaw Enforcement	75,412	4,787	70,626	2.81	58,733	11,893
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	981,823	-	981,823	48.34	816,492	165,331
220 Emergency Telephone - 911	58,289	3,700	54,589	2.18	45,396	9,192
222 Sunshine Coast Emergency Planning	52,083	3,306	48,778	1.94	40,564	8,214
290 Animal Control	15,490	983	14,506	0.58	12,064	2,443
310 Public Transit	471,275	29,913	441,362	17.59	367,040	74,322
320 Regional Street Lighting	10,740	682	10,059	0.40	8,365	1,694
334 Hydaway St Lighting	243	-	243	0.81	202	41
345 Ports	165,670	10,516	155,154	6.18	129,027	26,127
350 Regional Solid Waste	467,733	29,689	438,044	17.45	364,281	73,763
400 Cemetery	14,328	909	13,419	0.53	11,159	2,260
500 Regional Planning	24,968	1,585	23,383	0.93	19,446	3,938
504 Rural Planning	261,341	-	261,341	10.41	217,333	44,008
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	(199)	(13)	(187)	(0.01)	(155)	(31)
532 Economic Development - Area B	49,890	3,167	46,723	1.86	38,855	7,868
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	952,501	-	952,501	94.90	792,107	160,394
630 Joint Use School Facilities	360	23	338	0.01	281	57
645 Halfmoon Bay Library Service	161,380	-	161,380	6.43	134,205	27,175
648 Museum Funding	22,276	1,414	20,862	0.83	17,349	3,513
650 Community Parks	451,608	28,665	422,943	16.85	351,723	71,220
665 Bicycle & Walking Paths	17,782	534	17,248	1.69	14,343	2,904
670 Recreation Programs - Regional	20,413	1,296	19,117	0.76	15,898	3,219
680 Dakota Ridge Recreation Area	26,599	1,688	24,911	0.99	20,716	4,195
	<b>4,568,106</b>	<b>139,733</b>	<b>4,428,373</b>		<b>3,682,670</b>	<b>745,703</b>
		<b>3.1%</b>	<b>96.9%</b>			
2021 Taxation (PY)		143,797	3,927,749		3,070,803	856,946
\$ Change		(4,064)	500,624		611,867	(111,243)
% Change		-2.83%	12.75%		19.93%	-12.98%
<b>Average Residential % Change</b>		<b>-2.95%</b>				

\*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	2022	Mainland Portion Excluding Major Ind.	Major Industrial
				Residential Rate Per \$100,000 of AV*		
110 General Government	205,518	66,536	138,981	7.91	113,420	25,561
123 Grant in Aid - E&F	3,324	1,076	2,248	0.13	1,834	413
125 Grant in Aid - Community Schools	1,412	457	955	0.05	779	176
126 Greater Gibson Community Participation	7,206	2,333	4,873	0.28	3,977	896
129 Grant in Aid - Area F	23,616	7,646	15,970	0.91	13,033	2,937
130 UBCM/AVICC & Elections	24,803	8,030	16,773	0.95	13,688	3,085
136 Regional Sustainability	22,010	7,126	14,884	0.85	12,147	2,738
200 Bylaw Enforcement	73,161	23,686	49,475	2.81	40,376	9,099
210 Gibsons & District Fire Protection	312,934	-	312,934	28.72	312,934	-
220 Emergency Telephone - 911	56,548	18,307	38,241	2.18	31,208	7,033
222 Sunshine Coast Emergency Planning	50,528	16,359	34,170	1.94	27,885	6,284
290 Animal Control	10,164	-	10,164	0.58	8,295	1,869
291 Keats Island Dog Control	256	256	-	0.11	-	-
310 Public Transit	457,204	148,020	309,185	17.59	252,320	56,864
320 Regional Street Lighting	10,420	3,373	7,046	0.40	5,750	1,296
322 Langdale St Lighting	2,660	-	2,660	2.22	2,660	-
324 Granthams St Lighting	2,445	-	2,445	1.27	2,445	-
340 Burns Rd St Lighting	261	-	261	2.17	261	-
342 Steward Rd St Lighting	489	-	489	23.63	489	-
345 Ports	394,452	127,704	266,748	15.17	217,688	49,060
346 Langdale Dock	33,368	33,368	-	3.96	-	-
350 Regional Solid Waste	453,768	146,907	306,861	17.45	250,424	56,437
400 Cemetery	13,900	4,500	9,400	0.53	7,671	1,729
500 Regional Planning	24,222	7,842	16,380	0.93	13,368	3,013
504 Rural Planning	183,075	-	183,075	10.41	149,405	33,671
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	(193)	(63)	(131)	(0.01)	(107)	(24)
535 Economic Development - Area F	52,140	16,880	35,260	2.01	28,775	6,485
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	762,246	-	762,246	94.90	503,416	258,830
630 Joint Use School Facilities	350	113	236	0.01	193	43
640 Gibson & Area Library	303,594	98,288	205,305	11.68	167,546	37,759
648 Museum Funding	21,611	6,996	14,614	0.83	11,926	2,688
650 Community Parks	438,124	141,843	296,282	16.85	241,790	54,491
665 Bicycle & Walking Paths	13,577	-	13,577	1.69	8,967	4,610
670 Recreation Programs - Regional	13,395	-	13,395	-	10,931	2,464
680 Dakota Ridge Recreation Area	25,805	8,354	17,451	0.99	14,241	3,209
	<b>3,998,392</b>	<b>895,938</b>	<b>3,102,454</b>		<b>2,469,737</b>	<b>632,717</b>
		<b>22.4%</b>	<b>77.6%</b>			
2021 Taxation (PY)		\$ 833,525	\$ 3,077,727		\$ 2,361,928	\$ 715,800
\$ Change		62,413	24,726		107,809	(83,083)
% Change		7.49%	0.80%		4.56%	-11.61%

## Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRD services (excluding local street lighting and 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.

Average Residential Taxation & Fees Summary 2022 Budget									
Rural Areas & Member Municipalities (*excludes defined rural areas)									
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Robets Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	Sechelt Indian Government District	Town of Gibsons	
2022 Average Residential Property Value	\$590,540	\$1,025,500	\$1,235,785	\$887,499	\$1,032,812	\$859,681	\$563,424	\$838,503	
2021 Average Residential Property Value	\$415,958	\$717,851	\$959,403	\$691,516	\$788,750	\$626,636	\$413,256	\$652,523	
Increase / (Decrease) in Property Value	\$174,582	\$307,649	\$276,382	\$195,983	\$244,062	\$233,045	\$150,168	\$185,980	
% Change	41.97%	42.86%	28.81%	28.34%	30.94%	37.19%	36.34%	28.50%	
<b>2022 Taxation &amp; User Fees</b>									
General	\$ 453.47	\$ 1,011.92	\$ 1,265.67	\$ 887.63	\$ 1,022.80	\$ 447.29	\$ 311.84	\$ 534.19	
Fire Protection	-	495.69	442.61	254.90	296.63	-	-	240.82	
Rec. Facilities & Bike Paths**	165.15	298.30	477.46	342.90	399.04	326.34	213.88	318.30	
User Fees & Parcel Taxes	17.08	1,140.12	1,140.12	1,140.12	1,140.12	948.44	948.44	116.19	
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 635.70</b>	<b>\$ 2,946.03</b>	<b>\$ 3,325.86</b>	<b>\$ 2,625.55</b>	<b>\$ 2,858.60</b>	<b>\$ 1,722.07</b>	<b>\$ 1,474.15</b>	<b>\$ 1,209.50</b>	
<b>2021 Taxation &amp; User Fees</b>									
General	\$ 393.24	\$ 872.94	\$ 1,219.99	\$ 887.09	\$ 1,088.99	\$ 407.52	\$ 284.13	\$ 517.56	
Fire Protection	-	336.95	386.54	231.38	263.91	-	-	218.33	
Rec. Facilities & Bike Paths**	132.12	280.28	408.46	294.41	335.80	262.51	173.12	273.36	
User Fees & Parcel Taxes	17.10	1,067.64	1,067.64	1,067.64	1,067.64	875.96	875.96	116.80	
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 542.46</b>	<b>\$ 2,557.81</b>	<b>\$ 3,082.63</b>	<b>\$ 2,480.51</b>	<b>\$ 2,756.34</b>	<b>\$ 1,546.00</b>	<b>\$ 1,333.21</b>	<b>\$ 1,126.05</b>	
Increase / (Decrease) in Taxation / Fees	\$ 93.24	\$ 388.22	\$ 243.23	\$ 145.04	\$ 102.26	\$ 176.07	\$ 140.95	\$ 83.45	
% Change	17.19%	15.18%	7.89%	5.85%	3.71%	11.39%	10.57%	7.41%	
**taxed on assessed improvements only									

<b>Defined Rural Areas</b>						
	<b>Area A - Egmont Fire Protection Area</b>	<b>Area A - North Pender Harbour Water Service Area</b>	<b>Area A - South Pender Harbour Water Service Area</b>	<b>Area B - Thormanby Island</b>	<b>Area F - Gambier Island</b>	<b>Area F - Keats Island - Eastbourne</b>
<b>2022 Average Residential Property Value</b>	\$618,162	\$938,835	\$917,743	\$1,133,981	\$590,443	\$838,503
<b>2021 Average Residential Property Value</b>	\$415,009	\$641,148	\$635,960	\$937,141	\$457,335	\$652,523
<b>Increase / (Decrease) in Property Value</b>	\$203,153	\$297,687	\$281,783	\$196,840	\$133,108	\$185,980
<b>% Change</b>	48.95%	46.43%	44.31%	21.00%	29.11%	28.50%
<b>2022 Taxation &amp; User Fees</b>						
General	\$ 474.68	\$ 720.92	\$ 704.72	\$ 927.99	\$ 538.68	\$ 765.95
Fire Protection	484.09	-	-	-	-	-
Rec. Facilities & Bike Paths**	172.88	262.56	256.66	3.59	-	-
User Fees & Parcel Taxes	849.33	1,069.24	1,074.41	-	-	832.25
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 1,980.97</b>	<b>\$ 2,052.71</b>	<b>\$ 2,035.79</b>	<b>\$ 931.58</b>	<b>\$ 538.68</b>	<b>\$ 1,598.20</b>
<b>2021 Taxation &amp; User Fees</b>						
General	\$ 392.34	\$ 606.13	\$ 601.22	\$ 956.84	\$ 596.27	\$ 851.83
Fire Protection	348.76	-	-	-	-	-
Rec. Facilities & Bike Paths**	131.82	203.65	202.00	3.08	-	-
User Fees & Parcel Taxes	776.26	968.65	978.31	-	-	759.16
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 1,649.18</b>	<b>\$ 1,778.42</b>	<b>\$ 1,781.53</b>	<b>\$ 959.92</b>	<b>\$ 596.27</b>	<b>\$ 1,610.99</b>
<b>Increase / (Decrease) in Taxation / Fees</b>	<b>\$ 331.79</b>	<b>\$ 274.29</b>	<b>\$ 254.26</b>	<b>\$ (28.34)</b>	<b>\$ (57.58)</b>	<b>\$ (12.79)</b>
<b>% Change</b>	<b>20.12%</b>	<b>15.42%</b>	<b>14.27%</b>	<b>-2.95%</b>	<b>-9.66%</b>	<b>-0.79%</b>
**taxed on assessed improvements only						







## E. Financial Planning Process



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

The *Local Government Act* Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2022-2026 Financial Plan was completed during pre-budget meetings in November, Round One (R1) deliberations in December and Round Two (R2) in late January. 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 2022-2026 Financial Plan Bylaw will be presented at the February 24, 2022 Regular Board meeting for adoption. LGA 374 permits a local government to amend its Financial Plan Bylaw as required. Should the Regional District determine the Financial Plan requires an amendment, the proposed amendments are approved by the Board of Directors and the Financial Plan Bylaw is amended accordingly.

## Financial Planning Process

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

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

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

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

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

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

- 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.

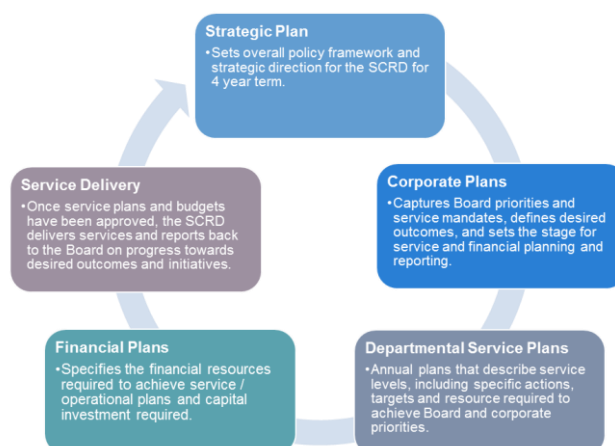
Other related Financial Policies which guide the Financial Planning Process are:

- Debt Management Policy
- Investment Policy
- Support Service Allocation
- Asset Management Policy

### Key Steps:

#### 1. Financial Planning Process

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



## 2. Develop Corporate Plans

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

## 3. Develop Departmental Business/Service Plans

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

## 4. Align Corporate and Service Plans to Financial Plans

- a. Review operational budgets, including Human Resource (HR) plans to ensure they align with Service Plans and are sufficient to meet work plans.
- b. Budget Proposals, along with business cases, are prepared in alignment with strategic priorities and will be evaluated and reviewed in accordance 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. A Budget Project Status report is presented to the Board every second month and reports on operational and capital initiatives.
  - ii. Corporate Annual report is released in June of each year, including financial overview, key strategic priorities and achievements for the past year.

## 2022-2026 Financial Planning Process Schedule

Activity		2021		2022	
		June / September	November	December	January
<b>Pre-Planning</b>					
<b>Board Strategic Plan Review</b>	11/10				
<b>Pre-Budget Overview</b>		1-2			
<b>Round 1</b>					
<b>Budget Stakeholders (Museums, Libraries, Community Schools etc.) SCRD-2022 Budget Proposals</b>			13		
<b>SCRD: 2022 Budget Proposal</b>			14-15		
<b>Public Engagement</b>					
<b>Public Meetings</b>		X	X	X	X
<b>Public &amp; Municipal Presentations and information sessions</b>		X	X	X	X
<b>Round 2</b>					
<b>Budget Stakeholders SCRD-2022 Budget Proposals Final 2021 Carry-forwards 2021 Surplus / Deficit Report</b>				24-26	
<b>Adoption of Financial Plan</b>					24

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

i. Round One (R1)

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

ii. Round Two (R2)

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

iii. Public and Municipal Consultation

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

iv. Final Adopted Budget

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

v. Financial Plan Adjustments

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



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

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

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

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

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

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

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



## **F. Key Financial Policies and Fund Structures**



## Financial Sustainability

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

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

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

## Revenue Budget Policy

### Revenue Growth

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

### Fees & Charges

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

## Alternate Revenues

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

## One-Time Revenues

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

## Expense Policy

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

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

## Debt Management Policy

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

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

## Support Services Allocation Policy

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

a. Administrative Support Services include the following:

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

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

## Investment Policy

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

## Asset Management Policy

Asset management is an integral component of the SCRD Boards Strategic Focus Area of Asset Stewardship. As stated in the Financial Sustainability Policy, it is the degree to which a government is capable of funding the service needs of its community, including the management and maintenance of assets.

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

## Fund Structure

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

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

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

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

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

## Segmented Reporting

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

**General Fund Services:** Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development Services, and Recreation and Cultural Services.

**Water Utilities Fund Services:** Provide water services to residents in the Electoral Areas and member municipalities throughout the Sunshine Coast, including North Pender Harbour Water Service, South Pender Harbour Water Service and Regional Water Service. Water is also provided for fire protection, industrial use and irrigation purposes.

**Sewer Utilities Fund Services:** Provide 15 specific community package treatment plant and septic disposal systems.

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

**SUNSHINE COAST REGIONAL DISTRICT  
2022 PARTICIPATING AREA SERVICE LISTING GRID AND FUND STRUCTURE**

Function #	Service Name	Revenue Source	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG
<b>General Fund</b>												
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
152	Feasibility - Area B	PT		X	X							
153	Feasibility - Area D	PT				X						
200	Bylaw Enforcement	PT	X	X	X	X	X	X	X		X	
204	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				
400	Cemetery	PT, FO	X	X	X	X	X	X	X	X	X	X
410	Pender Harbour Health Clinic	PT	X									
500	Regional Planning	PT, FO	X	X	X	X	X	X	X	X	X	X
504	Rural Planning Services	PT, FO	X	X		X	X	X				
510	Civic Addressing	PT, FO	X	X	X	X	X	X	X	X	X	X
515	Heritage Conservation	PT	X	X	X	X	X	X	X			
520	Building Inspection Services	PT, FO	X	X	X	X	X	X	X		X	
531	Economic Development - Area A	PT	X									
532	Economic Development - Area B	PT		X	X							
533	Economic Development - Area D	PT				X						
534	Economic Development - Area E	PT					X					
535	Economic Development - Area F	PT						X	X			
540	Hillside Development Project	PT, FO	X	X	X	X	X	X	X	X	X	X
615	Community Recreation Facilities	PT, PF, FO		X		X	X	X		X	X	X
625	Pender Harbour Pool	PT, PF, FO	D									
630	School Facilities - Joint Use	PT	X	X	X	X	X	X	X	X		X
640	Gibsons & Area Library	PT					X	X	X			X
643	Egmont/Pender Harbour Library Service	PT	X									
645	Halfmoon Bay Library Service	PT		X								
646	Roberts Creek Library Service	PT				X						
648	Museum Service	PT	X	X	X	X	X	X	X	X	X	X
650	Community Parks	PT, FO	X	X	X	X	X	X	X			
665	Bicycle & Walking Paths	PT		X	X	X	X	X				
667	Area A Bicycle & Walking Paths	PT	X									
670	Regional Recreation Programs	PT, FO	X	X	X	X	X	X		X	X	X
680	Dakota Ridge Recreation Service Area	PT, FO	X	X	X	X	X	X	X	X	X	X

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

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



**SUNSHINE COAST REGIONAL DISTRICT  
2022 PARTICIPATING AREA SERVICE LISTING GRID AND FUND STRUCTURE**

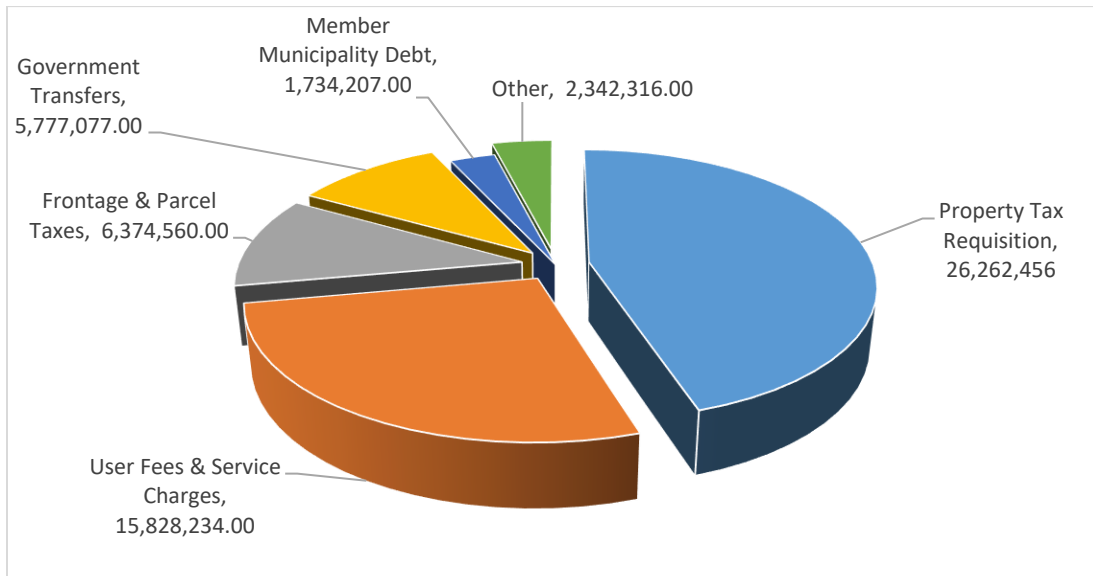
Function #	Service Name	Revenue Source	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG
<b>Water Fund</b>												
365	North Pender Harboru Water Service	PF, FO	D								D	
366	South Pender Harbour Water Service	PF, FO	D									
370	Regional Water Service	PF, FO	D	D		D	D	D	D	D		
<b>Sewer Fund</b>												
381	Greaves Rd Waste Water Plant	PF, FO	D									
382	Woodcreek Waste Water Plant	PF, FO					D					
383	Sunnyside Waste Water Plant	PF, FO					D					
384	Jolly Roger Waste Water Plant	PF, FO		D								
385	Secret Cove Waste Water Plant	PF, FO		D								
386	Lee Bay Waste Water Plant	PF, FO	D									
387	Square Bay Waste Water Plant	PF, FO		D								
388	Langdale Waste Water Plant	PF, FO						D				
389	Canoe Rd Waste Water Plant	PF, FO	D									
390	Merrill Crescent Waste Water Plant	PF, FO	D									
391	Curran Rd Waste Water Plant	PF, FO		D								
392	Roberts Creek Waste Water Plant	PF, FO				D						
393	Lily Lake Village Waste Water Plant	PF, FO	D									
394	Painted Boat Waste Water Plant	PF, FO	D									
395	Sakinaw Ridge Waste Water Plant	PF, FO	D									

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

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

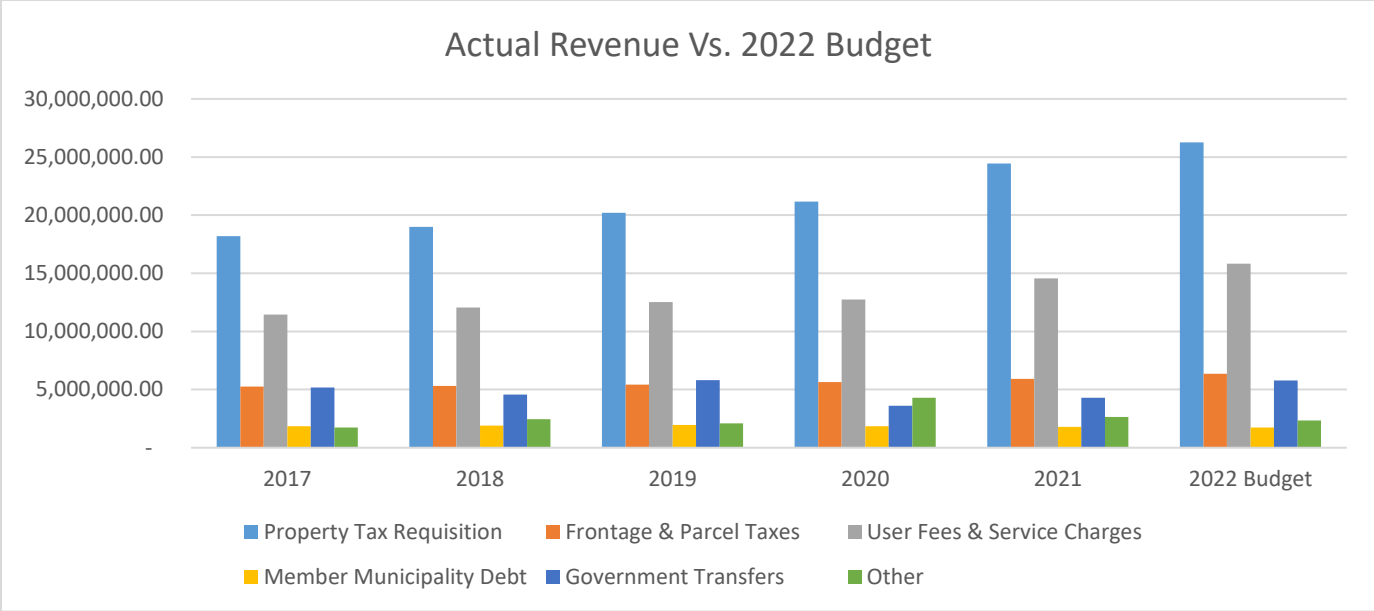
## Revenues

The 2022 budget includes budgeted revenues of \$58.3 million of which 45%, or \$26.2 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 4% of revenues in 2022 and include external recoveries, grants in lieu of taxes, investment income, development cost charges, capital donations and revenues collected from Municipal Finance Authority Actuarial Adjustments from income earned on sinking debt funds.

The table below depicts the actual revenue receipts from 2017-2021 compared to the 2022 budgeted revenue. The 2022 Budget is consistent in the general overall trend of growth in all revenue sources except Member Municipality debt. This decrease is expected as debt payments for member municipalities in 2022 decrease due less debt obligations than in previous years. The overall increase to all revenue sources is 8.7% which is consistent with the increase seen in prior years (8.79% in 2021).



**Property Tax Requisition Revenue-** As the SCRD is not a formal taxing jurisdiction, property taxation is requisitioned to the province of British Columbia’s Surveyor of taxes and the Municipalities. The taxation values and rates are derived based on property’s assessed value and its classification such as residential, business or industry. The amount of property tax required for a service is determined each year based on the level of services determined through the Budget process. SCRD services are provided in any combination ranging in all Electoral areas and Municipalities to only one local service area. Therefore, each SCRD service has its own individual tax rate (see pages 70/71).

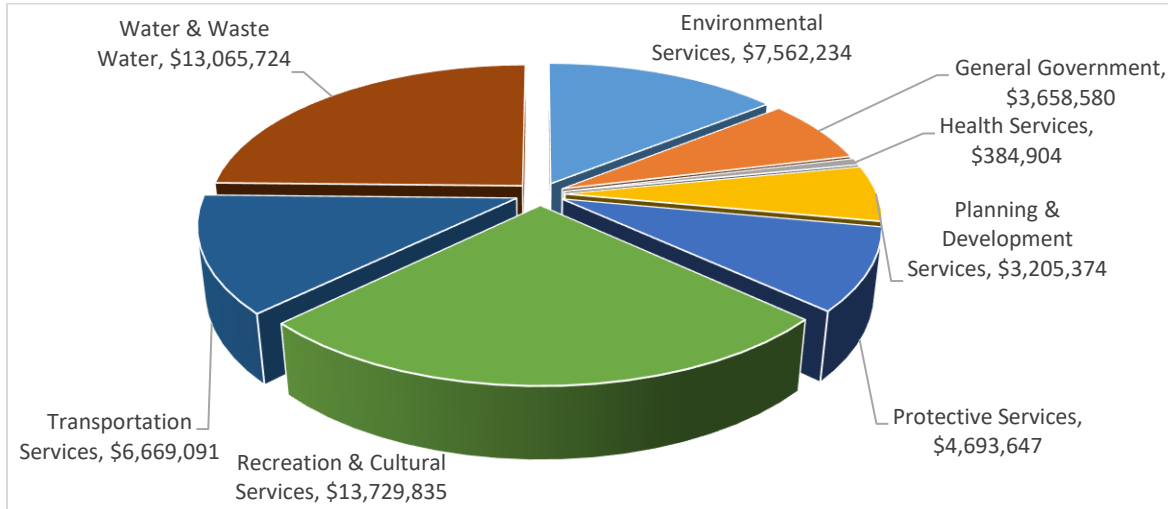
**User Fees and Service Charges Revenue-** Revenue earned for the use of a particular service or facility offered by the SCRD on a as use basis. User Fee and Service Charges revenue is determined based on historical revenue trends and can fluctuate year to year based on the demand for pay per use services.

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

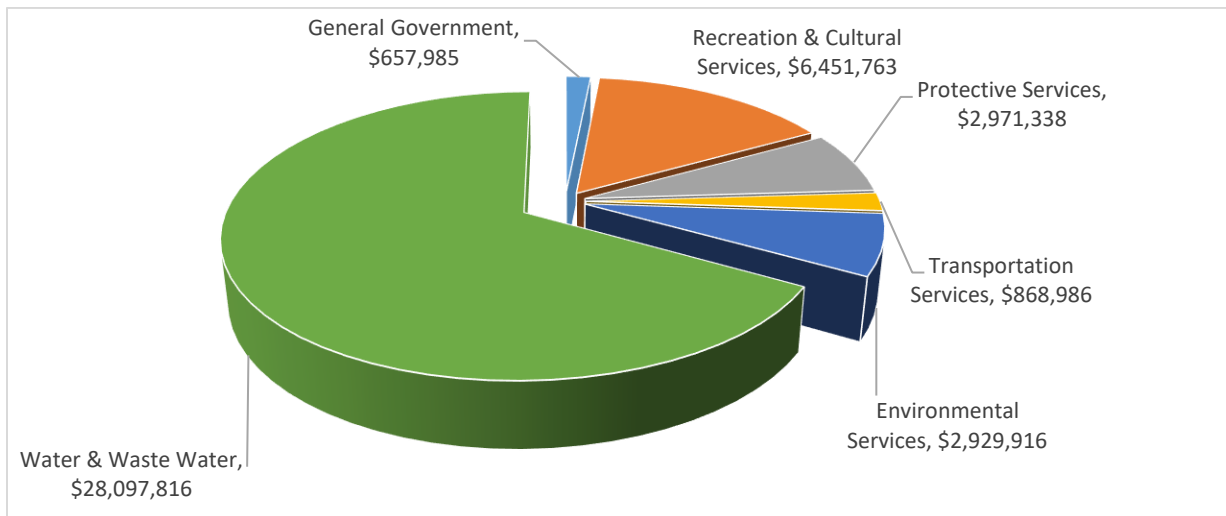
**Government Transfers-** Revenue received from a Provincial or Federal body through grants, incentive programs, or a government agreement. The budgeted Government Transfer revenue is derived from information from agreements that have been executed or are reasonably expected to be executed.

## Expenses

The 2022 budget includes budgeted Operating expenditures of \$52.9 million. The chart below illustrates the expenditures by functional category:



The 2022 budget includes budgeted Capital expenditures of \$41.9 million. The chart below illustrates how the capital expenditures are budgeted by functional category:



## Other Sources

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

Source/Use of Fund	Amount
Debt Principal Repayment	2,853,132
Debt Proceeds	(21,470,403)
Prior Year Surplus	(216,424)
Temporary Internal Financing	2,200,725
Transfer to (from) Capital Fund	(1,240,749)
Transfer to (from) Appropriated Surplus	(861,043)
Transfer to (from) Reserve Fund	(13,205,347)
Transfer to/(from) Unfunded Liability	(1,600,000)
Unfunded Amortization	(4,822,441)

## Five Year Financial Plan Summary

### General Fund

Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development Services, and Recreation and Cultural Services.

### General Fund

	2021 Actual	2022	2023	2024	2025	2026
<b>Revenue</b>						
Frontage & Parcel Taxes	1,747,286	1,746,592	1,746,592	1,746,592	1,746,592	166,524
Government Transfers	4,153,700	5,696,073	2,914,182	3,000,923	3,000,923	3,000,923
Grants in Lieu of Taxes	98,254	97,000	97,000	97,000	97,000	97,000
Investment Income	769,769	650,449	653,599	702,965	753,968	287,582
Member Municipality Debt	1,781,711	1,734,207	1,384,741	1,368,073	981,019	606,466
Other Revenue	1,190,365	984,503	479,607	479,989	480,393	480,109
Tax Requisitions	24,449,190	26,262,456	27,000,006	26,988,208	26,895,792	26,652,300
User Fees & Service Charges	7,098,806	7,642,890	7,892,610	8,003,003	7,989,503	7,984,020
<b>Total Revenue</b>	<b>41,289,081</b>	<b>44,814,170</b>	<b>42,168,337</b>	<b>42,386,753</b>	<b>41,945,190</b>	<b>39,274,924</b>
<b>Expenses</b>						
Administration	4,188,597	4,335,986	4,445,233	4,445,233	4,445,233	4,349,264
Amortization of Tangible Capital Assets	2,782,432	2,681,972	2,681,972	2,681,972	2,681,972	2,681,972
Debt Charges - Interest	1,142,178	1,156,537	1,140,241	1,133,674	1,126,927	160,767
Debt Charges Member Municipalities	1,781,711	1,734,207	1,384,741	1,368,073	981,019	606,466
Internal Recoveries	(7,265,538)	(7,506,500)	(7,720,120)	(7,721,054)	(7,722,006)	(7,639,386)
Operating	15,679,244	19,608,889	16,576,052	16,682,796	16,638,649	16,493,449
Wages and Benefits	16,459,227	19,626,781	19,842,106	19,726,194	19,726,512	19,726,512
Loss (gain) on Disposal of Tangible Capital Assets	210,903					
Write-off of Tangible Capital Assets	13,138					
<b>Total Expenses</b>	<b>34,991,892</b>	<b>41,637,872</b>	<b>38,350,225</b>	<b>38,316,888</b>	<b>37,878,306</b>	<b>36,379,044</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>6,297,189</b>	<b>3,176,298</b>	<b>3,818,112</b>	<b>4,069,865</b>	<b>4,066,884</b>	<b>2,895,880</b>
<b>Capital Expenditures</b>	<b>3,186,938</b>	<b>13,879,988</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
<b>Other Financing Sources</b>						
Debt Principal Repayment	1,746,511	2,356,085	2,636,368	2,687,050	2,654,800	1,490,108
Prior Year (Surplus)/Deficit	17,138	(216,424)	-	-	-	-
Proceeds from Long Term Debt	-	(4,643,444)	-	-	-	-
Transfer to/(from) Unfunded Liability	101,173	(1,600,000)	900,000	900,000	900,000	900,000
Transfer to/(from) Appropriated Surplus	349,073	(213,993)	619,666	682,050	682,050	682,050
Transfer to/(from) Other Funds	(750,899)	1,494,133	-	-	-	-
Transfer to/(from) Reserves	4,425,684	(5,198,075)	1,984,050	2,122,737	2,152,006	2,145,694
Transfer to/(from) Unfunded Loss on Asset	(224,041)	-	-	-	-	-
Unfunded Amortization	(2,782,432)	(2,681,972)	(2,681,972)	(2,681,972)	(2,681,972)	(2,681,972)
Change in Land Held for Sale	16,567	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Interfund Transfers	(4,945)	-	-	-	-	-
<b>Total Surplus (Deficit)</b>	<b>216,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Water Utilities

Provide water services to residents in the Electoral Areas and member municipalities throughout the Sunshine Coast, including North Pender Harbour Water Service, South Pender Harbour Water Service and Regional Water Service. Water is also provided for fire protection, industrial use and irrigation purposes.

### Water Utilities

	2021 Actual	2022	2023	2024	2025	2026
<b>Revenue</b>						
Developer Contributions	240,555	544,500	-	-	-	-
Frontage & Parcel Taxes	4,013,810	4,430,190	4,430,190	4,430,190	4,430,190	4,430,190
Government Transfers	61,996	81,004	-	-	-	-
Investment Income	152,762	84,429	92,748	105,607	123,536	42,243
Other Revenue	481,175	65,800	65,800	65,800	65,800	65,800
User Fees & Service Charges	7,021,363	7,654,675	7,654,675	7,654,675	7,654,675	7,654,675
<b>Total Revenue</b>	<b>11,971,661</b>	<b>12,860,598</b>	<b>12,243,413</b>	<b>12,256,272</b>	<b>12,274,201</b>	<b>12,192,908</b>
<b>Expenses</b>						
Administration	1,124,412	1,143,321	1,169,083	1,169,083	1,169,083	1,143,358
Amortization of Tangible Capital Assets	2,213,628	2,077,751	2,077,751	2,077,751	2,077,751	2,077,751
Debt Charges - Interest	93,238	317,171	370,107	575,381	570,941	537,700
Internal Recoveries	(32,325)	-	-	-	-	-
Operating	2,329,270	4,339,645	2,082,999	2,083,088	2,083,179	2,083,272
Wages and Benefits	3,131,186	4,510,717	4,644,723	4,644,723	4,644,723	4,644,723
Write-off of Tangible Capital Assets	594,899	-	-	-	-	-
<b>Total Expenses</b>	<b>9,454,308</b>	<b>12,388,605</b>	<b>10,344,663</b>	<b>10,550,026</b>	<b>10,545,677</b>	<b>10,486,804</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>2,517,353</b>	<b>471,993</b>	<b>1,898,750</b>	<b>1,706,246</b>	<b>1,728,524</b>	<b>1,706,104</b>
<b>Capital Expenditures for Reporting</b>	<b>2,795,024</b>	<b>27,751,643</b>	<b>1,611,599</b>	<b>1,611,599</b>	<b>1,611,599</b>	<b>1,611,599</b>
<b>Other Financing Sources</b>						
Debt Principal Repayment	405,752	460,261	618,067	1,228,920	1,225,938	974,071
Proceeds from Long Term Debt	(138,630)	(16,726,959)	-	-	-	-
Transfer to/(from) Other Funds	(222,429)	(1,040,059)	-	-	-	-
Transfer to/(from) Reserves	2,481,218	(7,895,142)	1,746,835	943,478	968,738	1,198,185
Transfer to/(from) Unfunded Loss on Asset	(594,899)	-	-	-	-	-
Unfunded Amortization	(2,213,628)	(2,077,751)	(2,077,751)	(2,077,751)	(2,077,751)	(2,077,751)
Interfund Transfers	4,945	-	-	-	-	-
<b>Total Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Sewer Utilities:** Provide 15 specific community package treatment plant and septic disposal systems.

<b>Sewer Utilities</b>						
	2021 Actual	2022	2023	2024	2025	2026
<b>Revenue</b>						
Frontage & Parcel Taxes	153,848	197,778	198,346	198,925	198,925	198,925
Government Transfers	12,000	-	-	-	-	-
Investment Income	7,872	635	966	1,308	1,660	2,022
User Fees & Service Charges	412,722	430,669	434,473	438,390	438,390	438,390
Other Revenue	22,823	15,000	-	-	-	-
<b>Total Revenue</b>	<b>609,265</b>	<b>644,082</b>	<b>633,785</b>	<b>638,623</b>	<b>638,975</b>	<b>639,337</b>
<b>Expenses</b>						
Administration	47,477	44,811	46,179	46,179	46,179	45,162
Amortization of Tangible Capital Assets	109,128	62,718	62,718	62,718	62,718	62,718
Debt Charges - Interest	7,828	8,415	8,722	8,375	8,021	7,708
Operating	213,692	316,771	201,070	200,989	200,950	200,950
Wages and Benefits	135,666	244,404	250,546	250,546	250,546	250,546
<b>Total Expenses</b>	<b>513,791</b>	<b>677,119</b>	<b>569,235</b>	<b>568,807</b>	<b>568,414</b>	<b>567,084</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>95,474</b>	<b>(33,037)</b>	<b>64,550</b>	<b>69,816</b>	<b>70,561</b>	<b>72,253</b>
<b>Capital Expenditures for Reporting</b>	<b>77,596</b>	<b>346,173</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>						
Debt Principal Repayment	26,427	36,786	47,216	47,057	41,098	32,443
Proceeds from Long Term Debt	-	(100,000)	-	-	-	-
Transfer to/(from) Other Funds	(25,607)	(141,148)	-	-	-	-
Transfer to/(from) Reserves	126,186	(112,130)	80,052	85,477	92,181	102,528
Unfunded Amortization	(109,128)	(62,718)	(62,718)	(62,718)	(62,718)	(62,718)
<b>Total Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Human Resource Plans

The following table is a summary of the SCRD's position counts for each division, calculated on a Full Time Equivalent (FTE) basis.

Positions are allocated to divisions in the plan based on the corporate reporting structure and are budgeted annually to individual services based on approved work plans. This allows for a position assigned to a particular division to have time budgeted to a service within another division based on operational or project requirements.

As an example, office staff in the Recreation and Community Partnerships division handle facility bookings for both recreation facilities and sports fields, even though sport fields fall under the 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	2021	2022	2023	2024	2025	2026	Net Increase (Reduction) 2021 to 2022
Office of the CAO	2.00	2.00	2.00	2.00	2.00	2.00	-
							-
<b>Human Resource Services</b>	4.60	4.60	4.60	4.60	4.60	4.60	-
							-
<b>Administration and Legislative Services</b>							-
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	4.30	5.13	4.80	4.80	4.80	4.80	0.83
Legislative Services	2.71	3.95	4.00	4.00	4.00	4.20	1.24
	8.01	10.08	9.80	9.80	9.80	10.00	2.07
							-
<b>Corporate Services</b>							-
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	8.40	8.70	8.70	8.70	8.70	8.70	0.30
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	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	9.38	9.80	9.08	8.80	8.80	8.80	0.42
	25.78	26.50	25.78	25.50	25.50	25.50	0.72
							-
<b>Infrastructure Services</b>							-
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	4.00	4.00	4.00	4.00	4.00	4.00	-
Utility Services	37.76	40.59	41.09	41.09	41.09	41.09	2.83
Solid Waste Services	13.09	13.14	13.34	13.34	13.34	13.34	0.06
	56.84	59.73	60.43	60.43	60.43	60.43	2.89
							-
<b>Planning &amp; Development Services</b>							-
Sustainability Services	1.00	1.33	1.00	1.00	1.00	1.00	0.33
Senior Management/Admin Asst.	1.90	1.90	1.90	1.90	1.90	1.90	-
Planning and Development Services	7.00	8.00	8.00	8.00	7.50	7.00	1.00
Building Services	6.00	6.75	7.00	7.00	7.00	7.00	0.75
Ports Services	1.00	1.00	1.00	1.00	1.00	1.00	-
Protective Services	11.40	13.20	13.50	13.50	13.50	13.50	1.80
	28.30	32.18	32.40	32.40	31.90	31.40	3.88
							-
<b>Community Services</b>							-
Transit and Fleet Services	37.37	38.07	36.80	36.80	36.80	36.80	0.70
Recreation and Community Partnerships	29.20	29.20	29.20	29.20	29.20	29.20	-
Pender Harbour Recreation	3.58	3.58	3.58	3.58	3.58	3.58	-
Facility Services and Parks	26.81	28.58	28.00	26.88	26.88	26.88	1.77
Senior Management/Admin Asst.	1.00	1.50	2.00	2.00	2.00	2.00	0.50
	97.96	100.93	99.58	98.46	98.46	98.46	2.97
<b>Total Full Time Equivalent Positions</b>	<b>223.50</b>	<b>236.02</b>	<b>234.59</b>	<b>233.19</b>	<b>232.69</b>	<b>232.39</b>	<b>12.52</b>

2.27 Full year impact of new FTEs approved in 2021  
8.12 New Permanent FTE's Approved in 2022  
0.20 Temporary FTEs Required for Elections  
-2.55 Temporary FTE's Approved in 2021  
4.48 Temporary FTE's approved in 2022  


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12.52

## Internal Support Services

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

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

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

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

The 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.

### Support Services Summary

	2018	2019	2020	2021	2022	Difference 2021 to 2022	%
<b>110 General Government</b>	668,582	690,894	702,711	910,603	842,508	(68,095)	-9.69%
<b>113 Finance (Includes Asset Mgmt. &amp; Purchasing)</b>	1,409,655	1,446,949	1,620,322	1,692,147	1,760,214	68,067	4.20%
<b>114 Field Rd</b>	471,711	472,278	487,131	502,199	510,306	8,107	1.66%
<b>115 Human Resources</b>	533,840	555,395	714,168	725,929	755,915	29,986	4.20%
<b>117 Information Technology</b>	913,351	1,001,814	1,141,040	1,178,252	1,271,807	93,555	8.20%
<b>135 Corporate Sustainability</b>	20,894	21,216	46,764	48,176	51,113	2,937	6.28%
<b>315 Mason Road Works Yard</b>	-	-	-	-	16,000	16,000	
<b>506 Property Information Mapping Services</b>	333,522	341,540	318,629	308,721	316,255	7,534	2.36%
<b>Total Total</b>	<b>4,351,555</b>	<b>4,530,086</b>	<b>5,030,765</b>	<b>5,366,027</b>	<b>5,524,118</b>	<b>158,091</b>	<b>2.95%</b>
<b>Change from Prior Year</b>		178,531	500,679	335,262	158,091		
<b>% Change from Prior Year</b>		4.10%	11.05%	6.66%	2.95%		

## A Snapshot of Current Reserve Funds

\*The charts and information below are accurate as of March 29, 2022

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 2022.

Bylaw	Description	2022 Opening Balance	Budgeted Transfers	2022 Ending
				Uncommitted Balance
<b>General</b>				
504	Administration - Capital	\$ 657.16	-	\$ 657.16
495	Administration - Vehicle Acquisition	44,801.70	-	44,801.70
648	Administration - Operating	620,814.88	(196,320.00)	424,494.88
648	Administration - Operating (Risk Management)	37,290.17	10,000.00	47,290.17
648	Finance - Operating	727,939.35	(169,750.00)	558,189.35
496	Office Building Upgrades - Capital	250,629.19	(5,000.00)	245,629.19
	Office Building Upgrades - Operating	126,503.18	(5,154.00)	121,349.18
648	Human Resources - Operating	312,330.37	1,250.00	313,580.37
504	Information Services - Capital	477,995.50	(75,838.00)	402,157.50
648	Information Services - Operating	154,161.27	(5,000.00)	149,161.27
648	Area D Grant in Aid - Operating	3,397.21	-	3,397.21
648	Elections - Operating	197,881.10	(124,292.00)	73,589.10
648	Corporate Sustainability - Operating	125,075.86	(15,000.00)	110,075.86
648	Regional Sustainability - Operating	115,411.69	(60,000.00)	55,411.69
	Feasibility Studies - Area B	28,340.00	(28,262.00)	78.00
	Feasibility Studies - Area D	28,340.00	(28,262.00)	78.00
649	Bylaw Enforcement - Vehicle Acquisition	67,543.27	(50,000.00)	17,543.27
677	Bylaw Enforcement - Operating	198,066.76	(274.00)	197,792.76
	Halfmoon Bay Smoke Control - Operating	1,937.50	(1,085.00)	852.50
650	Roberts Creek Smoke Control - Operating	13,111.94	(1,084.00)	12,027.94
497	Gibsons and District Fire Protection - Land	44,114.88	-	44,114.88
489	Gibsons and District Fire Protection - Capital	579,236.15	(261,051.00)	318,185.15
678	Gibsons and District Fire Protection - Operating	300,750.30	(42,679.00)	258,071.30
490	Roberts Creek Fire Protection - Capital	538,170.63	(138,650.00)	399,520.63
679	Roberts Creek Fire Protection - Operating	302,722.50	(126,302.00)	176,420.50
491	Halfmoon Bay Fire Protection - Capital	652,225.23	(335,600.00)	316,625.23
	Halfmoon Bay Fire Protection - Operating	189,647.33	(46,400.00)	143,247.33
601	Egmont Fire Protection - Capital	131,871.91	2,500.00	134,371.91
	Egmont Fire Protection - Operating	140,267.41	-	140,267.41
492	Emergency Telephone 911 - Capital	849,209.77	(412,515.00)	436,694.77
	Emergency Telephone 911 - Operating	57,539.94	(15,512.00)	42,027.94
493	Sunshine Coast Emergency Planning - Capital	37,950.04	-	37,950.04
	Sunshine Coast Emergency Planning - Operating	36,513.84	(7,858.00)	28,655.84
651	Animal Control - Vehicle Acquisition	57,537.18	-	57,537.18
680	Animal Control - Operating	156,734.82	(274.00)	156,460.82
529	Transit - Capital	-	-	-
652	Transit - Operating	1,104,545.66	(415,139.00)	689,406.66
563	Fleet Maintenance - Capital	98,658.92	(10,000.00)	88,658.92
	Fleet Maintenance - Operating	148,782.25	(43,313.00)	105,469.25
	Building Maintenance - Operating	86,692.19	(1,875.00)	84,817.19
486	Ports - Capital	949,820.73	(304,736.00)	645,084.73
607	Ports - Operating	139,245.56	(84,600.00)	54,645.56
653	Regional Solid Waste - Operating	418,399.08	(234,010.00)	184,389.08
670	Zero Waste Initiatives (Eco Fee) - Operating	376,695.33	(303,177.00)	73,518.33
653	Landfill - Operating	246,245.62	(235,649.00)	10,596.62
654	Refuse Collection - Operating	155,562.87	-	155,562.87
655	Cemetery - Operating	407,493.89	(7,000.00)	400,493.89
515	Pender Harbour Health Clinic - Capital	43,672.51	(32,726.00)	10,946.51
681	Regional Planning - Operating	167,270.22	(39,460.00)	127,810.22
656	Rural Planning - Vehicle Acquisition	18,954.28	-	18,954.28
657	Rural Planning - Operating	110,234.65	(19,582.00)	90,652.65
504	Property Information & Mapping - Capital	79,421.96	15,000.00	94,421.96
648	Property Information & Mapping - Operating	180,402.17	-	180,402.17
	Civic Addressing - Operating	132,526.95	-	132,526.95
659	Building Inspection - Vehicles Acquisition	31,447.58	6,000.00	37,447.58
	Building Inspection - Operating	1,394,348.93	(1,480.00)	1,392,868.93

Bylaw	Description	2022 Opening Balance	Budgeted Transfers	2022 Ending
				Uncommitted Balance
715	Hillside - Operating	963,974.62	7,984.00	971,958.62
590	Community Recreation Facilities - Capital	2,338,314.22	(770,703.00)	1,567,611.22
682	Community Recreation Facilities - Operating	910,930.75	(139,704.00)	771,226.75
494	Pender Harbour Pool - Capital	63,165.33	10,563.00	73,728.33
660	Pender Harbour Pool - Operating	451,338.24	(40,179.00)	411,159.24
	School Facilities - Joint Use - Operating	7,177.67	-	7,177.67
609	Gibsons & Area Library - Capital	130,457.14	50,000.00	180,457.14
	Gibsons & Area Library - Operating	79,175.94	-	79,175.94
533	Community Parks - Capital	607,311.17	(177,463.00)	429,848.17
662	Community Parks - Operating	238,847.89	(179,214.00)	59,633.89
683	Bicycle and Walking Paths - Operating	281,732.11	(65,000.00)	216,732.11
	Area A - Bicycle and Walking Paths - Operating	109,127.61	-	109,127.61
	Regional Recreation Programs - Operating	86,319.34	(4,000.00)	82,319.34
	Dakota Ridge - Operating	328,785.53	(55,500.00)	273,285.53
<b>Total General Reserve Funds</b>		<b>\$ 20,493,798.94</b>	<b>\$ (5,213,375.00)</b>	<b>\$ 15,280,423.94</b>

Bylaw	Description	2022 Opening Balance	Budgeted Transfers	2022 Ending
				Uncommitted Balance
<b>Water Services</b>				
589	North Pender Harbour - Capital	\$ 410,663.26	\$ 80,424.00	\$ 491,087.26
605	North Pender Harbour - Operating	498,724.70	(132,614.00)	366,110.70
602	South Pender Harbour - Capital	785,007.73	(354,210.00)	430,797.73
663	South Pender Harbour - Operating	849,809.53	(151,807.00)	698,002.53
488	Regional - Capital	9,872,859.17	(5,352,139.00)	4,520,720.17
498	Regional - Land	18,673.59	-	18,673.59
664	Regional - Operating	3,614,033.59	(1,984,796.00)	1,629,237.59
<b>Total Water Services Reserves</b>		<b>\$ 16,049,771.57</b>	<b>\$ (7,895,142.00)</b>	<b>\$ 8,154,629.57</b>

<b>Waste Water Plants</b>				
512	Greaves Road - Capital	\$ 3,358.87	\$ 2,271.00	\$ 5,629.87
608	Greaves Road - Operating	11,451.69	(7,362.00)	4,089.69
665	Woodcreek Park - Capital	30,392.74	28,087.00	58,479.74
666	Woodcreek Park - Operating	166,128.93	(23,827.00)	142,301.93
512	Sunnyside - Capital	19,856.99	3,193.00	23,049.99
608	Sunnyside - Operating	19,131.88	(2,841.00)	16,290.88
512	Jolly Roger - Capital	39,772.36	699.00	40,471.36
608	Jolly Roger - Operating	34,140.71	(8,099.00)	26,041.71
512	Secret Cove - Capital	12,540.43	869.00	13,409.43
608	Secret Cove - Operating	50,375.29	(6,524.00)	43,851.29
512	Lee Bay - Capital	268,204.57	35,601.00	303,805.57
608	Lee Bay - Operating	316,998.51	(16,119.00)	300,879.51
512	Square Bay - Capital	46,973.96	1,239.00	48,212.96
608	Square Bay - Operating	58,874.34	(52,483.00)	6,391.34
512	Langdale - Capital	764.27	4,839.00	5,603.27
608	Langdale - Operating	68,455.22	(46,776.00)	21,679.22
512	Canoe Road - Capital	3,346.59	107.00	3,453.59
608	Canoe Rd - Operating	7,558.02	(32.00)	7,526.02
512	Merrill Crescent - Capital	-	2,045.00	2,045.00
608	Merrill Crescent - Operating	8,231.75	3,388.00	11,619.75
512	Curran Road - Capital	21,193.10	17,153.00	38,346.10
608	Curran Road - Operating	71,829.19	(2,478.00)	69,351.19
512	Roberts Creek Co-Housing - Capital	270.00	11,287.00	11,557.00
608	Roberts Creek Co-Housing - Operating	25,908.31	(12,776.00)	13,132.31
667	Lily Lake Village - Operating	65,048.46	(42,781.00)	22,267.46
668	Painted Boat - Capital	5,362.56	9,711.00	15,073.56
669	Painted Boat - Operating	80,227.48	(6,507.00)	73,720.48
N/A	No Bylaw - Sakinaw Ridge - Operating	26,499.04	(4,014.00)	22,485.04
728	Sakinaw Ridge Capital Reserve	19,257.55	-	19,257.55
<b>Total Waste Water Plants Reserves</b>		<b>\$ 1,482,152.81</b>	<b>\$ (112,130.00)</b>	<b>\$ 1,370,022.81</b>

<b>Total Reserve Funds</b>		<b>\$ 38,025,723.32</b>	<b>\$ (13,220,647.00)</b>	<b>\$ 24,805,076.32</b>
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## Debt Portfolio

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

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

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divide by the SCRD's recurring revenue for the year. At the beginning of 2022, the SCRD's had a debt servicing ratio of 10.13%.

At the beginning of 2022, the SCRD had \$19,854,087 of outstanding long-term debt of which \$8,929,740 had been undertaken for member municipalities and \$10,487,984 for Regional District services.

The 2022 budget includes funding from debt proceeds of \$21,470,403 to fund current year expenditures. \$15,250,000 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. In addition, there is \$1,616,316 of pending debt issues for the Sechelt Landfill Remediation project and \$917,000 for the Gibsons and Area Community Centre Brine Chiller & Condenser.

LA/SI Bylaw or Resolution	Purpose	Interest Rate	Principal Balance Remaining
<b>Borrowing Under Loan Authorization Bylaw</b>			
583/592	911 Emergency Communications Upgrades	4.82%	-
584/593	Parks Master Plan	2.25%	105,629
550/561	Community Recreation Facilities Construction	4.77%	4,550,282
544/553	Chapman Water Treatment Plant	0.91%	840,483
557/572	Field Road Administration Building	4.88%	966,995
550/561	Community Recreation Facilities	4.88%	666,676
556/571	Fleet Maintenance Building Expansion	4.88%	133,322
547/575	Egmont & District Fire Department Equipment	4.88%	32,757
594/613	Pender Harbour Pool	2.25%	428,596
676/694	South Pender Water Treatment Plant	3.00%	953,138
617/628	North Pender Harbour Water UV & Metering	3.00%	280,000
619/629	South Pender Harbour Water Metering	3.00%	420,000
707/719	Square Bay Waste Water Treatment Plant	2.66%	258,847
			<b>\$ 9,636,725</b>
<b>Liabilities Under Agreement</b>			
266/19 No. 5	Merrill Crescent Septic Field Replacement	0.97%	8,473
266/19 No. 5	Canoe Road Septic Field Replacement	0.97%	11,327
015/20 No. 5	Vaucroft Dock Capital Works	0.97%	270,000
			<b>\$ 289,800</b>
<b>Equipment Financing</b>			
0015-0	Gibsons Fire Ladder Truck	0.97%	72,547
0016-0	Building Maintenance - Vehicle	0.97%	9,059
0017-0	Community Parks - Vehicle	0.97%	13,708
0018-0	SPHWS - Vehicle	0.97%	11,929
0021-0	Information Technology Hardware (2019)	0.97%	22,916
0020-0	Regional Water Vehicle Replacements (2018)	0.97%	106,484
0022-0	Regional Water Vehicle Replacements (2019)	0.97%	101,068
0023-0	Waste Water Vehicle Replacement (2019)	0.97%	36,073
0024-0	NPH Water Service Vehicle Replacement (2019)	0.97%	53,559
0025-0	Regional Water Excavator & Trailer	0.97%	134,116
			<b>\$ 561,459</b>
<b>Total Outstanding Debt</b>			<b>\$ 10,487,984</b>

<b>Budgeted Unissued Borrowing</b>	<b>Amount</b>	<b>Proposed Term</b>
GDVFD Engine #1 Replacement	<b>585,000</b>	<b>5 years</b>
HMBVFD Tanker (Tender) Replacement	<b>200,000</b>	<b>5 years</b>
Building Maintenance Vehicle	<b>25,000</b>	<b>5 years</b>
Water Meter Installations - Phase 3	<b>7,250,000</b>	<b>15 Years</b>
Vehicle Purchase - Strategic Infrastructure Division	<b>46,500</b>	<b>5 years</b>
Regional Water Utility Vehicle Purchase	<b>46,500</b>	<b>5 years</b>
Church Road Well Field Project	<b>8,518,959</b>	<b>30 Years</b>
South Pender Vehicle Purchase	<b>80,000</b>	<b>5 years</b>
Regional Water Vehicle Purchase	<b>210,000</b>	<b>5 years</b>
Sechelt Landfill Remediation	<b>1,616,316</b>	<b>5 years</b>
Sechelt Landfill Forklift	<b>25,000</b>	<b>5 years</b>
Cab Tractor (Sports Fields)	<b>70,000</b>	<b>5 years</b>
Power Supply System Replacement	<b>194,000</b>	<b>5 years</b>
Coopers Green Hall Replacement	<b>528,378</b>	<b>5 years</b>
Sechelt Aquatic Centre Sprinkler System Replacement	<b>175,000</b>	<b>5 years</b>
Langdale WWTP Remediation Project	<b>100,000</b>	<b>5 years</b>
Light Duty Trucks	<b>150,000</b>	<b>5 years</b>
Regional Water Vehicles	<b>200,000</b>	<b>5 years</b>
Single Axle Dump Truck	<b>225,000</b>	<b>5 years</b>
GACC Brine Chiller & Condenser	<b>917,600</b>	<b>5 years</b>
Self-Contained Breathing Apparatus	<b>175,900</b>	<b>5 years</b>
Garage Hoist	<b>131,250</b>	<b>5 years</b>
<b>Total Unissued Debt</b>	<b>\$ 21,470,403</b>	





## 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 SCRD.

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

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

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

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

**ASSET:** Anything owned that has monetary value.

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

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

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

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

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

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

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

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

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

**CAPITAL PROJECT:** Creation or improvement of infrastructure assets.

**CARBON FOOTPRINT:** Amount of carbon dioxide (CO<sub>2</sub>e) that is emitted by the municipality.

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

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

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

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

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

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

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

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

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

**FINANCIAL PLAN:** Provides 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 of behalf of municipalities and regional districts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**VISION:** The ultimate achievement for the future.



## H. Appendix A - Detailed Budget Documents

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

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

### **Service Details and Taxation Impacts**

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

### **Budget Details**

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

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

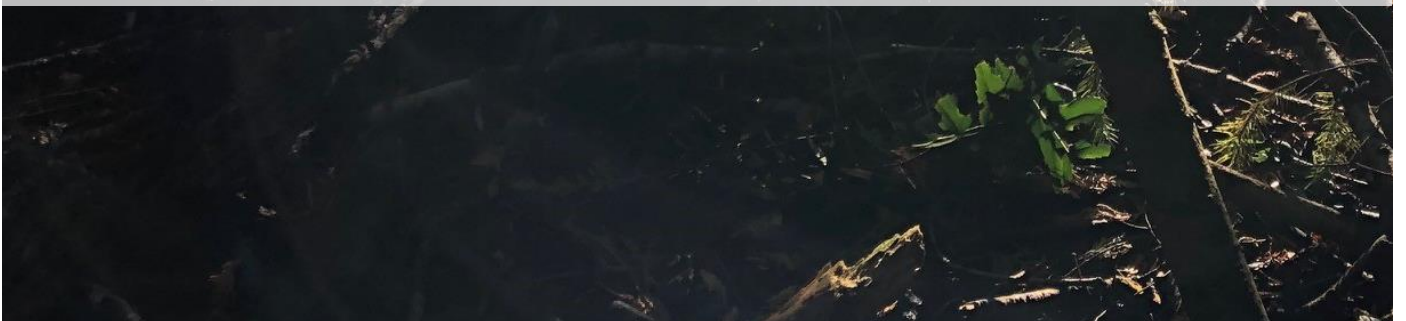
Other sources and uses of funds not classified as revenues or expenses for accounting purposes are included in the 'other' section. These include capital expenditures, debt repayments, adjustments for non-cash items, and transfers to/(from) reserves and other funds.





## **2022 Budget Report – Including Taxation Impact**

The information below is as reported on February 24, 2022.





## 2022 Budget Report - Including Taxation Impact

Budget Version:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	238

Generated Date:	May 02, 2022
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# 110 General Government



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

**Source of Funding:** Taxation & Internal Recovery

## Taxation Impact

**Authority for Taxation:** Local Government Act - General Government

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	175,818	181,657	181,248	218,006	253,015	35,009	16.06%
Area B - Halfmoon Bay	157,316	175,191	164,589	195,432	211,843	16,411	8.40%
Area D - Roberts Creek	112,045	126,621	122,810	152,974	160,019	7,045	4.61%
Area E - Elphinstone	87,175	97,411	94,963	115,460	122,943	7,483	6.48%
Area F - West Howe Sound	156,201	164,460	162,935	202,737	205,518	2,781	1.37%
<b>Member Municipalities</b>							
District of Sechelt	324,864	359,876	340,042	407,333	445,762	38,429	9.43%
Town of Gibsons	145,863	163,995	159,543	188,788	196,460	7,672	4.06%
Sechelt Indian Government District	25,222	26,304	26,323	31,416	31,956	540	1.72%
<b>Net Taxes Levied</b>	<b>1,184,504</b>	<b>1,295,515</b>	<b>1,252,453</b>	<b>1,512,146</b>	<b>1,627,516</b>	<b>115,370</b>	<b>7.63%</b>

### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	8.72	8.51	8.38	9.65	7.91
Utilities [02]	30.54	29.79	29.33	33.76	27.67
Major Industry [04]	29.66	28.93	28.49	32.80	26.88
Light Industry [05]	29.66	28.93	28.49	32.80	26.88
Business and Other [06]	21.38	20.85	20.53	23.63	19.37
Managed Forest Land [07]	26.17	25.53	25.14	28.94	23.72
Rec/Non Profit [08]	8.72	8.51	8.38	9.65	7.91
Farm [09]	8.72	8.51	8.38	9.65	7.90

# General Government

110

Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
2021	2021	2022	2023	2024	2025	2026

## Revenues

Grants in Lieu of Taxes	97,803	72,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	1,512,143	1,512,147	1,627,516	1,762,974	1,762,974	1,762,974	1,677,800
Government Transfers	1,840,509	874,050	874,050	839,050	839,050	839,050	839,050
User Fees & Service Charges	-	-	-	-	-	-	-
Investment Income	81,231	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries	916,787	910,603	842,508	899,717	899,717	899,717	899,717
Other Revenue	46,758	8,406	8,406	8,406	8,406	8,406	8,406
<b>Total Revenues</b>	<b>4,495,231</b>	<b>3,435,206</b>	<b>3,507,480</b>	<b>3,665,147</b>	<b>3,665,147</b>	<b>3,665,147</b>	<b>3,579,973</b>

## Expenses

Administration	702,012	702,012	704,425	731,775	731,775	731,775	715,672
Wages and Benefits	1,582,798	1,607,670	1,756,691	1,834,508	1,834,508	1,834,508	1,765,437
Operating	284,832	577,538	575,634	435,814	435,814	435,814	435,814
Amortization of Tangible Capital Assets	15,720	58,580	58,580	58,580	58,580	58,580	58,580
<b>Total Expenses</b>	<b>2,585,362</b>	<b>2,945,800</b>	<b>3,095,330</b>	<b>3,060,677</b>	<b>3,060,677</b>	<b>3,060,677</b>	<b>2,975,503</b>

## Other

Capital Expenditures (Excluding Wages)	-	-	125,000	-	-	-	-
Transfer to/(from) Reserves	195,664	(134,064)	(186,320)	16,000	16,000	16,000	16,000
Transfer to/(from) Appropriated Surplus	1,729,924	682,050	532,050	647,050	647,050	647,050	647,050
Unfunded Amortization	(15,720)	(58,580)	(58,580)	(58,580)	(58,580)	(58,580)	(58,580)
<b>Total Other</b>	<b>1,909,868</b>	<b>489,406</b>	<b>412,150</b>	<b>604,470</b>	<b>604,470</b>	<b>604,470</b>	<b>604,470</b>

General Government (Surplus)/Deficit:	(1)	-	-	-	-	-	-
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**Capital Project Summary**

<b>General Government</b>		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
<b>110</b>		2021	2021	2022	2023	2024	2025	2026
CP1324	Hybrid Meeting Solutions and Board Room Modifications	-	-	125,004	-	-	-	-
<b>Capital Projects Total:</b>				<b>125,004</b>				

## 111 Asset Management



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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



## 113 Finance



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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





## 114 Administration Office

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

**Source of Funding:** Internal Recovery

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## Taxation Impact

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

**Administration Office**
**114**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Investment Income	75,163	72,534	79,401	86,542	93,969	101,693	109,726
Internal Recoveries	502,200	502,199	510,306	506,145	506,353	506,565	434,752
<b>Total Revenues</b>	<b>577,363</b>	<b>574,733</b>	<b>589,707</b>	<b>592,687</b>	<b>600,322</b>	<b>608,258</b>	<b>544,478</b>

**Expenses**

Wages and Benefits	21,131	24,106	25,393	26,028	26,028	26,028	26,028
Operating	192,505	319,376	326,875	216,925	217,133	217,345	217,561
Debt Charges - Interest	144,060	144,058	144,058	144,058	144,058	144,058	72,029
Amortization of Tangible Capital Assets	102,171	107,823	107,823	107,823	107,823	107,823	107,823
<b>Total Expenses</b>	<b>459,867</b>	<b>595,363</b>	<b>604,149</b>	<b>494,834</b>	<b>495,042</b>	<b>495,254</b>	<b>423,441</b>

**Other**

Capital Expenditures (Excluding Wages)	92	35,000	100,051	-	-	-	-
Debt Principal Repayment	171,672	171,668	178,535	185,676	193,103	200,827	208,860
Transfer to/(from) Reserves	47,220	15,525	(8,454)	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(92)	(135,000)	(176,751)	-	-	-	-
Transfer to/(from) Other Funds	790	-	-	-	-	-	-
Unfunded Amortization	(102,171)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)
<b>Total Other</b>	<b>117,511</b>	<b>(20,630)</b>	<b>(14,442)</b>	<b>97,853</b>	<b>105,280</b>	<b>113,004</b>	<b>121,037</b>

**Administration Office (Surplus)/Deficit:**
**15**
**-**
**-**
**-**
**-**
**-**
**-**

## Capital Project Summary

### Administration Office

114

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1263	Electric Vehicle Charging Stations	92	35,004	34,908	-	-	-	-
CP1325	Reception Centre Modifications	-	-	40,140	-	-	-	-
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	-	-	24,996	-	-	-	-
<b>Capital Projects Total:</b>		<b>92</b>	<b>35,004</b>	<b>100,044</b>				

## 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

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### Taxation Impact

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



## 116 Purchasing & Risk Management



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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

**Purchasing & Risk Management****116**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Internal Recoveries	371,052	371,055	394,170	403,506	403,506	403,506	403,506
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Total Revenues	371,052	371,055	394,170	403,506	403,506	403,506	403,506
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**Expenses**

Wages and Benefits	311,084	350,290	373,405	382,741	382,741	382,741	382,741
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Operating	4,251	20,765	20,765	20,765	20,765	20,765	20,765
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Total Expenses	315,335	371,055	394,170	403,506	403,506	403,506	403,506
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**Other**

Transfer to/(from) Reserves	55,722	-	-	-	-	-	-
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Total Other	55,722	-	-	-	-	-	-
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Purchasing & Risk Management (Surplus)/Deficit:	5	-	-	-	-	-	-
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## 117 Information Services



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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

**Information Services**
**117**
**Actuals**
**Amended  
Budget**
**Adopted Budget**
**Financial Plan; Forecast Budget**
**2021**
**2021**
**2022**
**2023**
**2024**
**2025**
**2026**
**Revenues**

Investment Income	2,177	-	-	-	-	-	-
Internal Recoveries	1,178,256	1,178,252	1,271,807	1,289,896	1,290,304	1,290,720	1,291,144
Other Revenue	2,212	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,182,645</b>	<b>1,178,252</b>	<b>1,271,807</b>	<b>1,289,896</b>	<b>1,290,304</b>	<b>1,290,720</b>	<b>1,291,144</b>

**Expenses**

Wages and Benefits	633,063	715,609	756,604	704,249	676,944	676,944	676,944
Operating	223,979	353,641	433,087	252,952	253,360	253,776	254,200
Debt Charges - Interest	447	-	131	-	-	-	-
Amortization of Tangible Capital Assets	133,174	132,455	132,455	132,455	132,455	132,455	132,455
<b>Total Expenses</b>	<b>990,663</b>	<b>1,201,705</b>	<b>1,322,277</b>	<b>1,089,656</b>	<b>1,062,759</b>	<b>1,063,175</b>	<b>1,063,599</b>

**Other**

Capital Expenditures (Excluding Wages)	56,246	337,934	387,934	350,000	350,000	350,000	350,000
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	47,391	47,286	22,916	-	-	-	-
Transfer to/(from) Reserves	221,601	(118,284)	(80,838)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	(78)	(120,000)	(210,093)	(27,305)	-	-	-
Transfer to/(from) Other Funds	-	(37,934)	(37,934)	-	-	-	-
Unfunded Amortization	(133,174)	(132,455)	(132,455)	(132,455)	(132,455)	(132,455)	(132,455)
<b>Total Other</b>	<b>191,986</b>	<b>(23,453)</b>	<b>(50,470)</b>	<b>200,240</b>	<b>227,545</b>	<b>227,545</b>	<b>227,545</b>

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

## Capital Project Summary

### Information Services

117

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
CP1061 Information Technology Hardware (Base Capital)	28,052	300,000	350,004	350,004	350,004	350,004	350,004
CP1062 Information Technology Software (Base Capital)	28,194	-	-	-	-	-	-
CP1255 2020 Field Road Space Planning; IT Capital	-	37,932	37,932	-	-	-	-
<b>Capital Projects Total:</b>	<b>56,246</b>	<b>337,932</b>	<b>387,936</b>	<b>350,004</b>	<b>350,004</b>	<b>350,004</b>	<b>350,004</b>

## 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

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### Taxation Impact

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

**SCRHD Administration**

**118**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Other Revenue	34,215	34,215	39,334	68,938	69,320	69,724	69,440
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<b>Total Revenues</b>	<b>34,215</b>	<b>34,215</b>	<b>39,334</b>	<b>68,938</b>	<b>69,320</b>	<b>69,724</b>	<b>69,440</b>
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**Expenses**

Administration	12,924	12,918	12,555	12,904	12,904	12,904	12,620
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Wages and Benefits	18,806	44,380	46,170	47,074	47,074	47,074	47,074
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Operating	4,681	7,100	8,600	8,960	9,342	9,746	9,746
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<b>Total Expenses</b>	<b>36,411</b>	<b>64,398</b>	<b>67,325</b>	<b>68,938</b>	<b>69,320</b>	<b>69,724</b>	<b>69,440</b>
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**Other**

Prior Year (Surplus)/Deficit	(30,183)	(30,183)	(27,991)	-	-	-	-
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<b>Total Other</b>	<b>(30,183)</b>	<b>(30,183)</b>	<b>(27,991)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>SCRHD Administration (Surplus)/Deficit:</b>	<b>(27,987)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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# 121 Grants in Aid - Area A



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour	33,195	35,012	39,694	37,338	43,165	5,827	15.61%	100.00%	307,661	- 1,738	=	262,758		
Area B - Halfmoon Bay									234,055	- 34,268	=	199,787		
Area D - Roberts Creek									198,374	- 36,896	=	161,478		
Area E - Elphinstone									153,160	- 35,078	=	118,082		
Area F - West Howe Sound									217,749	- 35,558	=	182,191		
<b>Member Municipalities</b>														
District of Sechelt									520,816	- 3,062	=	517,754		
Town of Gibsons									214,087	- 1,349	=	212,738		
Sechelt Indian Government District									27,660	-	=	27,660		
<b>Net Taxes Levied</b>	<b>33,195</b>	<b>35,012</b>	<b>39,694</b>	<b>37,338</b>	<b>43,165</b>	<b>5,827</b>	<b>15.61%</b>	<b>100.00%</b>						
<b>Limit by law</b>									1,873,563	- 43,165	- 147,949	= 1,682,449		

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

	2018	2019	2020	2021	2022
Residential [01]	1.65	1.64	1.84	1.65	1.35
Utilities [02]	5.77	5.74	6.42	5.78	4.72
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.60	5.58	6.24	5.62	4.59
Business and Other [06]	4.04	4.02	4.50	4.05	3.30
Managed Forest Land [07]	4.94	4.92	5.51	4.96	4.05
Rec/Non Profit [08]	1.65	1.64	1.84	1.65	1.35
Farm [09]	1.65	1.64	1.84	1.65	1.35

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

**Grants in Aid - Area A**
**121**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

37,344

37,338

43,165

43,248

43,248

43,248

43,189

**Total Revenues**
**37,344**
**37,338**
**43,165**
**43,248**
**43,248**
**43,248**
**43,189**
**Expenses**

Administration

2,988

2,982

2,636

2,698

2,698

2,698

2,639

Wages and Benefits

429

799

822

843

843

843

843

Operating

38,909

41,521

42,689

39,707

39,707

39,707

39,707

**Total Expenses**
**42,326**
**45,302**
**46,147**
**43,248**
**43,248**
**43,248**
**43,189**
**Other**

Prior Year (Surplus)/Deficit

(7,964)

(7,964)

(2,982)

-

-

-

-

**Total Other**
**(7,964)**
**(7,964)**
**(2,982)**

-

-

-

-

**Grants in Aid - Area A (Surplus)/Deficit:**
**(2,982)**

-

-

-

-

-

-

# 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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour											307,661	- 44,903 =	262,758	
Area B - Halfmoon Bay	29,079	18,773	30,329	31,066	32,813	1,747	5.62%	100.00%			<b>234,055</b>	<b>- 32,813</b>	<b>- 1,455 = 199,787</b>	
Area D - Roberts Creek											198,374	- 36,896 =	161,478	
Area E - Elphinstone											153,160	- 35,078 =	118,082	
Area F - West Howe Sound											217,749	- 35,558 =	182,191	
<b>Member Municipalities</b>														
District of Sechelt											520,816	- 3,062 =	517,754	
Town of Gibsons											214,087	- 1,349 =	<b>212,738</b>	
Sechelt Indian Government District											27,660	- =	27,660	
<b>Net Taxes Levied</b>	<b>29,079</b>	<b>18,773</b>	<b>30,329</b>	<b>31,066</b>	<b>32,813</b>	<b>1,747</b>	<b>5.62%</b>	<b>100.00%</b>						
<b>Limit by law</b>											<b>1,873,563</b>	<b>- 32,813</b>	<b>- 158,301 = 1,682,449</b>	

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

	2018	2019	2020	2021	2022
Residential [01]	1.61	.91	1.54	1.53	1.22
Utilities [02]	5.64	3.19	5.40	5.37	4.29
Major Industry [04]	5.48	3.10	5.25	5.21	4.16
Light Industry [05]	5.48	3.10	5.25	5.21	4.16
Business and Other [06]	3.95	2.23	3.78	3.76	3.00
Managed Forest Land [07]	4.84	2.74	4.63	4.60	3.67
Rec/Non Profit [08]	1.61	.91	1.54	1.53	1.22
Farm [09]	1.61	.91	1.54	1.53	1.22

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



**Grants in Aid - Area B**
**122**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	31,068	31,066	32,813	32,884	32,884	32,884	32,837
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Total Revenues	31,068	31,066	32,813	32,884	32,884	32,884	32,837
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**Expenses**

Administration	2,148	2,148	2,095	2,145	2,145	2,145	2,098
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Wages and Benefits	429	799	822	843	843	843	843
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Operating	31,102	32,846	32,010	29,896	29,896	29,896	29,896
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Total Expenses	33,679	35,793	34,927	32,884	32,884	32,884	32,837
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**Other**

Prior Year (Surplus)/Deficit	(4,727)	(4,727)	(2,114)	-	-	-	-
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Total Other	(4,727)	(4,727)	(2,114)	-	-	-	-
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Grants in Aid - Area B (Surplus)/Deficit:	(2,116)	-	-	-	-	-	-
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# 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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour									307,661		- 44,903	=	262,758	
Area B - Halfmoon Bay									234,055		- 34,268	=	199,787	
Area D - Roberts Creek									198,374		- 36,896	=	161,478	
Area E - Elphinstone	996	1,765	1,874	1,904	1,988	84	4.41%	37.43%	<b>153,160</b>	<b>- 1,988</b>	<b>- 33,090</b>	=	<b>118,082</b>	
Area F - West Howe Sound	1,784	2,979	3,215	3,343	3,324	(19)	(0.57%)	62.57%	<b>217,749</b>	<b>- 3,324</b>	<b>- 32,234</b>	=	<b>182,191</b>	
<b>Member Municipalities</b>														
District of Sechelt									520,816		- 3,062	=	517,754	
Town of Gibsons									214,087		- 1,349	=	212,738	
Sechelt Indian Government District									27,660		-	=	27,660	
<b>Net Taxes Levied</b>	<b>2,780</b>	<b>4,744</b>	<b>5,089</b>	<b>5,247</b>	<b>5,312</b>	<b>65</b>	<b>1.24%</b>	<b>100.00%</b>						
<b>Limit by law</b>									<b>1,873,563</b>	<b>- 5,312</b>	<b>- 185,802</b>	=	<b>1,682,449</b>	

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

	2018	2019	2020	2021	2022
Residential [01]	.10	.15	.17	.16	.13
Utilities [02]	.35	.54	.58	.56	.45
Major Industry [04]	.34	.52	.56	.54	.43
Light Industry [05]	.34	.52	.56	.54	.43
Business and Other [06]	.24	.38	.41	.39	.31
Managed Forest Land [07]	.30	.46	.50	.48	.38
Rec/Non Profit [08]	.10	.15	.17	.16	.13
Farm [09]	.10	.15	.17	.16	.13

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

**Grants in Aid - Area E & F**
**123**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

5,244

5,247

5,312

5,346

5,346

5,346

5,335

**Total Revenues**
**5,244**
**5,247**
**5,312**
**5,346**
**5,346**
**5,346**
**5,335**
**Expenses**

Administration

444

448

490

503

503

503

492

Wages and Benefits

383

799

822

843

843

843

843

Operating

6,819

6,819

4,416

4,000

4,000

4,000

4,000

**Total Expenses**
**7,646**
**8,066**
**5,728**
**5,346**
**5,346**
**5,346**
**5,335**
**Other**

Prior Year (Surplus)/Deficit

(2,819)

(2,819)

(416)

-

-

-

-

**Total Other**
**(2,819)**
**(2,819)**
**(416)**
**-**
**-**
**-**
**-**
**Grants in Aid - Area E & F (Surplus)/Deficit:**
**(417)**
**-**
**-**
**-**
**-**
**-**
**-**

# 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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour	1,667	1,600	1,595	1,630	1,738	108	6.63%	15.86%	307,661	- 43,165	=	262,758		
Area B - Halfmoon Bay	1,491	1,543	1,448	1,461	1,455	(6)	(0.41%)	13.28%	234,055	- 1,455	- 32,813	= 199,787		
Area D - Roberts Creek	1,062	1,115	1,081	1,144	1,099	(45)	(3.93%)	10.03%	198,374	- 1,099	- 35,797	= 161,478		
Area E - Elphinstone	826	858	836	863	845	(18)	(2.09%)	7.71%	153,160	- 845	- 34,233	= 118,082		
Area F - West Howe Sound	1,481	1,448	1,434	1,516	1,412	(104)	(6.86%)	12.88%	217,749	- 1,412	- 34,146	= 182,191		
<b>Member Municipalities</b>														
District of Sechelt	3,080	3,169	2,992	3,046	3,062	16	0.53%	27.94%	520,816	- 3,062	-	= 517,754		
Town of Gibsons	1,383	1,444	1,404	1,412	1,349	(63)	(4.46%)	12.31%	214,087	- 1,349	-	= 212,738		
Sechelt Indian Government District									27,660	-	-	= 27,660		
<b>Net Taxes Levied</b>	<b>10,990</b>	<b>11,176</b>	<b>10,790</b>	<b>11,072</b>	<b>10,960</b>	<b>(112)</b>	<b>(1.01%)</b>	<b>100.00%</b>						
<b>Limit by law</b>									1,873,563	- 10,960	- 180,154	= 1,682,449		

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

	2018	2019	2020	2021	2022
Residential [01]	.08	.07	.07	.07	.05
Utilities [02]	.29	.26	.26	.25	.19
Major Industry [04]	.28	.25	.25	.25	.18
Light Industry [05]	.28	.25	.25	.25	.18
Business and Other [06]	.20	.18	.18	.18	.13
Managed Forest Land [07]	.25	.22	.22	.22	.16
Rec/Non Profit [08]	.08	.07	.07	.07	.05
Farm [09]	.08	.07	.07	.07	.05

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



# 126 Greater Gibsons Community Participation



**About:** A service established within the Electoral Areas of E and F for the purposes of providing funding to benefit the greater Gibsons community (including Elphinstone, Gibsons and West Howe Sound).

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Greater Gibsons Community Participation

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour									307,661	- 44,903 =	262,758			
Area B - Halfmoon Bay									234,055	- 34,268 =	199,787			
Area D - Roberts Creek									198,374	- 36,896 =	161,478			
Area E - Elphinstone	(1,723)	3,341	4,217	1,418	4,311	2,893	204.02%	37.43%	153,160	- 4,311	- 30,767 =	118,082		
Area F - West Howe Sound	(3,086)	5,640	7,236	2,491	7,206	4,715	189.28%	62.57%	217,749	- 7,206	- 28,352 =	182,191		
<b>Member Municipalities</b>														
District of Sechelt									520,816	- 3,062 =	517,754			
Town of Gibsons									214,087	- 1,349 =	212,738			
Sechelt Indian Government District									27,660	- =	27,660			
<b>Net Taxes Levied</b>	<b>(4,809)</b>	<b>8,981</b>	<b>11,453</b>	<b>3,909</b>	<b>11,517</b>	<b>7,608</b>	<b>194.63%</b>	<b>100.00%</b>						
<b>Limit by law</b>									1,873,563	- 11,517	- 179,597 =	1,682,449		

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

	2018	2019	2020	2021	2022
Residential [01]	(.17)	.29	.37	.12	.28
Utilities [02]	(.60)	1.02	1.30	.41	.97
Major Industry [04]	(.59)	.99	1.27	.40	.94
Light Industry [05]	(.59)	.99	1.27	.40	.94
Business and Other [06]	(.42)	.72	.91	.29	.68
Managed Forest Land [07]	(.52)	.88	1.12	.36	.83
Rec/Non Profit [08]	(.17)	.29	.37	.12	.28
Farm [09]	(.17)	.29	.37	.12	.28

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

# Greater Gibsons Community Participation

126

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

3,912

3,909

11,517

11,556

11,556

11,556

11,540

Total Revenues

3,912

3,909

11,517

11,556

11,556

11,556

11,540

## Expenses

Administration

876

879

695

713

713

713

697

Wages and Benefits

341

799

822

843

843

843

843

Operating

9,500

10,000

10,958

10,000

10,000

10,000

10,000

Total Expenses

10,717

11,678

12,475

11,556

11,556

11,556

11,540

## Other

Prior Year (Surplus)/Deficit

(7,769)

(7,769)

(958)

-

-

-

-

Total Other

(7,769)

(7,769)

(958)

-

-

-

-

Greater Gibsons Community Participation (Surplus)/Deficit:

(964)

-

-

-

-

-

-

# 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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour											307,661	- 44,903 =	262,758	
Area B - Halfmoon Bay											234,055	- 34,268 =	199,787	
Area D - Roberts Creek	32,484	34,917	37,027	28,029	35,797	7,768	27.71%	100.00%			<b>198,374</b>	<b>- 35,797</b>	<b>- 1,099 = 161,478</b>	
Area E - Elphinstone											153,160	- 35,078 =	118,082	
Area F - West Howe Sound											217,749	- 35,558 =	182,191	
<b>Member Municipalities</b>														
District of Sechelt											520,816	- 3,062 =	517,754	
Town of Gibsons											214,087	- 1,349 =	<b>212,738</b>	
Sechelt Indian Government District											27,660	- =	27,660	
<b>Net Taxes Levied</b>	<b>32,484</b>	<b>34,917</b>	<b>37,027</b>	<b>28,029</b>	<b>35,797</b>	<b>7,768</b>	<b>27.71%</b>	<b>100.00%</b>						
<b>Limit by law</b>											<b>1,873,563</b>	<b>- 35,797</b>	<b>- 155,317 = 1,682,449</b>	

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

	2018	2019	2020	2021	2022
Residential [01]	2.53	2.35	2.53	1.77	1.77
Utilities [02]	8.85	8.21	8.84	6.19	6.19
Major Industry [04]	8.60	7.98	8.59	6.01	6.01
Light Industry [05]	8.60	7.98	8.59	6.01	6.01
Business and Other [06]	6.20	5.75	6.19	4.33	4.33
Managed Forest Land [07]	7.59	7.04	7.58	5.30	5.31
Rec/Non Profit [08]	2.53	2.35	2.53	1.77	1.77
Farm [09]	2.53	2.35	2.53	1.77	1.77

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



**Grants in Aid - Area D**
**127**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	28,032	28,029	35,797	38,872	38,872	38,872	38,822
Investment Income	19	-	-	-	-	-	-
<b>Total Revenues</b>	<b>28,051</b>	<b>28,029</b>	<b>35,797</b>	<b>38,872</b>	<b>38,872</b>	<b>38,872</b>	<b>38,822</b>

**Expenses**

Administration	2,508	2,504	2,197	2,251	2,251	2,251	2,201
Wages and Benefits	429	799	822	843	843	843	843
Operating	31,866	34,496	35,778	35,778	35,778	35,778	35,778
<b>Total Expenses</b>	<b>34,803</b>	<b>37,799</b>	<b>38,797</b>	<b>38,872</b>	<b>38,872</b>	<b>38,872</b>	<b>38,822</b>

**Other**

Transfer to/(from) Reserves	19	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	(9,770)	(9,770)	(3,000)	-	-	-	-
<b>Total Other</b>	<b>(9,751)</b>	<b>(9,770)</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**(2,999)**

-

-

-

-

-

-

# 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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour											307,661	- 44,903 =	262,758	
Area B - Halfmoon Bay											234,055	- 34,268 =	199,787	
Area D - Roberts Creek											198,374	- 36,896 =	161,478	
Area E - Elphinstone	16,061	12,230	25,607	26,508	27,934	1,426	5.38%	100.00%	<b>153,160</b>	<b>- 27,934</b>	<b>- 7,144</b>	<b>= 118,082</b>		
Area F - West Howe Sound											217,749	- 35,558 =	182,191	
<b>Member Municipalities</b>														
District of Sechelt											520,816	- 3,062 =	517,754	
Town of Gibsons											214,087	- 1,349 =	<b>212,738</b>	
Sechelt Indian Government District											27,660	- =	27,660	
<b>Net Taxes Levied</b>	<b>16,061</b>	<b>12,230</b>	<b>25,607</b>	<b>26,508</b>	<b>27,934</b>	<b>1,426</b>	<b>5.38%</b>	<b>100.00%</b>						
<b>Limit by law</b>											<b>1,873,563</b>	<b>- 27,934</b>	<b>- 163,180 = 1,682,449</b>	

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

	2018	2019	2020	2021	2022
Residential [01]	1.61	1.07	2.26	2.21	1.80
Utilities [02]	5.63	3.74	7.91	7.75	6.29
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.47	3.63	7.68	7.53	6.11
Business and Other [06]	3.94	2.62	5.54	5.43	4.40
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.61	1.07	2.26	2.21	1.80

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

**Grants In Aid - Area E**
**128**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

26,508

26,508

27,934

27,997

27,997

27,997

27,958

**Total Revenues**
**26,508**
**26,508**
**27,934**
**27,997**
**27,997**
**27,997**
**27,958**
**Expenses**

Administration

1,752

1,752

1,747

1,789

1,789

1,789

1,750

Wages and Benefits

429

799

822

843

843

843

843

**Operating**
**23,994**
**27,237**
**28,977**
**25,365**
**25,365**
**25,365**
**25,365**
**Total Expenses**
**26,175**
**29,788**
**31,546**
**27,997**
**27,997**
**27,997**
**27,958**
**Other**

Prior Year (Surplus)/Deficit

(3,280)

(3,280)

(3,612)

-

-

-

-

**Total Other**
**(3,280)**
**(3,280)**
**(3,612)**
**-**
**-**
**-**
**-**
**Grants In Aid - Area E (Surplus)/Deficit:**
**(3,613)**
**-**
**-**
**-**
**-**
**-**
**-**

# 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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour											307,661	- 44,903 =	262,758	
Area B - Halfmoon Bay											234,055	- 34,268 =	199,787	
Area D - Roberts Creek											198,374	- 36,896 =	161,478	
Area E - Elphinstone											153,160	- 35,078 =	118,082	
Area F - West Howe Sound	16,191	25,086	25,570	26,597	23,616	(2,981)	(11.21%)	100.00%			<b>217,749</b>	<b>- 23,616</b> - <b>11,942</b> =	<b>182,191</b>	
<b>Member Municipalities</b>														
District of Sechelt											520,816	- 3,062 =	517,754	
Town of Gibsons											214,087	- 1,349 =	212,738	
Sechelt Indian Government District											27,660	- =	27,660	
<b>Net Taxes Levied</b>	<b>16,191</b>	<b>25,086</b>	<b>25,570</b>	<b>26,597</b>	<b>23,616</b>	<b>(2,981)</b>	<b>(11.21%)</b>	<b>100.00%</b>						
<b>Limit by law</b>											<b>1,873,563</b>	<b>- 23,616</b> - <b>167,498</b> =	<b>1,682,449</b>	

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

	2018	2019	2020	2021	2022
Residential [01]	.90	1.30	1.32	1.27	.91
Utilities [02]	3.17	4.54	4.60	4.43	3.18
Major Industry [04]	3.07	4.41	4.47	4.30	3.09
Light Industry [05]	3.07	4.41	4.47	4.30	3.09
Business and Other [06]	2.22	3.18	3.22	3.10	2.23
Managed Forest Land [07]	2.71	3.89	3.95	3.80	2.73
Rec/Non Profit [08]	.90	1.30	1.32	1.27	.91
Farm [09]	.90	1.30	1.32	1.27	.91

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

**Grants In Aid - Area F**

**129**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	26,592	26,597	23,616	27,620	27,620	27,620	27,585
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Total Revenues	26,592	26,597	23,616	27,620	27,620	27,620	27,585
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**Expenses**

Administration	2,088	2,091	1,534	1,572	1,572	1,572	1,537
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Wages and Benefits	429	799	822	843	843	843	843
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Operating	22,917	31,492	30,205	25,205	25,205	25,205	25,205
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Total Expenses	25,434	34,382	32,561	27,620	27,620	27,620	27,585
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**Other**

Prior Year (Surplus)/Deficit	(7,785)	(7,785)	(8,945)	-	-	-	-
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Total Other	(7,785)	(7,785)	(8,945)	-	-	-	-
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Grants In Aid - Area F (Surplus)/Deficit:	(8,943)	-	-	-	-	-	-
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# 130 Electoral Area Services - UBCM/AVICC



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** Local Government Act - Electoral Area Services

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	18,615	17,851	18,233	18,204	30,535	12,331	67.74%	26.54%
Area B - Halfmoon Bay	16,656	17,215	16,557	16,319	25,566	9,247	56.66%	22.22%
Area D - Roberts Creek	11,863	12,443	12,354	12,774	19,312	6,538	51.18%	16.79%
Area E - Elphinstone	9,230	9,572	9,553	9,641	14,837	5,196	53.89%	12.90%
Area F - West Howe Sound	16,538	16,161	16,391	16,929	24,803	7,874	46.51%	21.56%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>72,902</b>	<b>73,242</b>	<b>73,089</b>	<b>73,866</b>	<b>115,053</b>	<b>41,187</b>	<b>55.76%</b>	<b>100.00%</b>

### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	.92	.84	.84	.81	.95
Utilities [02]	3.23	2.93	2.95	2.82	3.34
Major Industry [04]	3.14	2.84	2.87	2.74	3.24
Light Industry [05]	3.14	2.84	2.87	2.74	3.24
Business and Other [06]	2.26	2.05	2.07	1.97	2.34
Managed Forest Land [07]	2.77	2.51	2.53	2.42	2.86
Rec/Non Profit [08]	.92	.84	.84	.81	.95
Farm [09]	.92	.84	.84	.81	.95

**Electoral Area Services - UBCM/AVICC**
**130**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

73,872

73,866

115,053

124,931

124,931

124,931

124,817

**Total Revenues**
**73,872**
**73,866**
**115,053**
**124,931**
**124,931**
**124,931**
**124,817**
**Expenses**

Administration

5,688

5,692

5,010

5,174

5,174

5,174

5,060

Wages and Benefits

24,247

32,908

74,777

84,491

84,491

84,491

84,491

Operating

12,849

35,266

35,266

35,266

35,266

35,266

35,266

**Total Expenses**
**42,784**
**73,866**
**115,053**
**124,931**
**124,931**
**124,931**
**124,817**
**Other**

Transfer to/(from) Reserves

31,079

-

-

-

-

-

-

**Total Other**
**31,079**
**-**
**-**
**-**
**-**
**-**
**-**
**Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:**
**(9)**
**-**
**-**
**-**
**-**
**-**
**-**

# 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	13,543	3,412	(12,473)	3,450		(3,450) (100.00%)	26.54%
Area B - Halfmoon Bay	12,118	3,291	(11,327)	3,093		(3,093) (100.00%)	22.22%
Area D - Roberts Creek	8,631	2,378	(8,452)	2,421		(2,421) (100.00%)	16.79%
Area E - Elphinstone	6,715	1,830	(6,535)	1,827		(1,827) (100.00%)	12.90%
Area F - West Howe Sound	12,032	3,089	(11,213)	3,209		(3,209) (100.00%)	21.56%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>53,038</b>	<b>14,000</b>	<b>(50,000)</b>	<b>14,000</b>		<b>(14,000) (100.00%)</b>	<b>100.00%</b>

### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	.67	.16	(.58)	.15	-
Utilities [02]	2.35	.56	(2.02)	.53	-
Major Industry [04]	2.28	.54	(1.96)	.52	-
Light Industry [05]	2.28	.54	(1.96)	.52	-
Business and Other [06]	1.65	.39	(1.41)	.37	-
Managed Forest Land [07]	2.02	.48	(1.73)	.46	-
Rec/Non Profit [08]	.67	.16	(.58)	.15	-
Farm [09]	.67	.16	(.58)	.15	-



**Electoral Area Services - Elections**
**131**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	14,004	14,000	-	14,000	14,000	14,000	62,601
Investment Income	850	-	-	-	-	-	-
Other Revenue	-	-	18,000	-	-	-	-
<b>Total Revenues</b>	<b>14,854</b>	<b>14,000</b>	<b>18,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>62,601</b>

**Expenses**

Administration	-	-	10,723	-	-	-	1,846
Wages and Benefits	-	-	67,526	-	-	-	69,071
Operating	-	30,000	64,043	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>30,000</b>	<b>142,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,917</b>

**Other**

Transfer to/(from) Reserves	14,853	(16,000)	(124,292)	14,000	14,000	14,000	(8,316)
<b>Total Other</b>	<b>14,853</b>	<b>(16,000)</b>	<b>(124,292)</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>(8,316)</b>

Electoral Area Services - Elections (Surplus)/Deficit:	(1)	-	-	-	-	-	-
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## 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

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### 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.



## 136 Regional Sustainability Services



**About:** Provides funding for community level projects that support the SCRD's Sustainable Community Policy and Integrated Community Sustainability Planning.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - General Government

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	3,134	1,910	3,006	14,233	27,097	12,864	90.38%	15.55%
Area B - Halfmoon Bay	2,804	1,842	2,730	12,759	22,688	9,929	77.82%	13.02%
Area D - Roberts Creek	1,997	1,332	2,037	9,987	17,138	7,151	71.60%	9.83%
Area E - Elphinstone	1,554	1,024	1,575	7,538	13,167	5,629	74.67%	7.55%
Area F - West Howe Sound	2,784	1,730	2,702	13,236	22,010	8,774	66.29%	12.63%
<b>Member Municipalities</b>								
District of Sechelt	5,790	3,785	5,639	26,593	47,740	21,147	79.52%	27.39%
Town of Gibsons	2,600	1,725	2,646	12,325	21,040	8,715	70.71%	12.07%
Sechelt Indian Government District	450	277	437	2,051	3,422	1,371	66.85%	1.96%
<b>Net Taxes Levied</b>	<b>21,112</b>	<b>13,624</b>	<b>20,771</b>	<b>98,723</b>	<b>174,302</b>	<b>75,579</b>	<b>76.56%</b>	<b>100.00%</b>

#### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	.16	.09	.14	.63	.85
Utilities [02]	.54	.31	.49	2.20	2.96
Major Industry [04]	.53	.30	.47	2.14	2.88
Light Industry [05]	.53	.30	.47	2.14	2.88
Business and Other [06]	.38	.22	.34	1.54	2.07
Managed Forest Land [07]	.47	.27	.42	1.89	2.54
Rec/Non Profit [08]	.16	.09	.14	.63	.85
Farm [09]	.16	.09	.14	.63	.85

# Regional Sustainability Services

136

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	98,724	98,723	174,302	114,524	114,524	114,524	114,333
Investment Income	471	-	-	-	-	-	-
<b>Total Revenues</b>	<b>99,195</b>	<b>98,723</b>	<b>174,302</b>	<b>114,524</b>	<b>114,524</b>	<b>114,524</b>	<b>114,333</b>

## Expenses

Administration	1,872	1,873	8,383	8,698	8,698	8,698	8,507
Wages and Benefits	58,875	84,215	113,284	93,191	93,191	93,191	93,191
Operating	10,142	82,635	112,635	12,635	12,635	12,635	12,635
<b>Total Expenses</b>	<b>70,889</b>	<b>168,723</b>	<b>234,302</b>	<b>114,524</b>	<b>114,524</b>	<b>114,524</b>	<b>114,333</b>

## Other

Transfer to/(from) Reserves	28,306	(70,000)	(60,000)	-	-	-	-
<b>Total Other</b>	<b>28,306</b>	<b>(70,000)</b>	<b>(60,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Regional Sustainability Services (Surplus)/Deficit:

- - - - -

## 140 Member Municipality Debt

**About:** Debt Payments on behalf of Member Municipalities.

**Source of Funding:** Direct Requisition

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### Taxation Impact

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

**Member Municipality Debt**

**140**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Member Municipality Debt	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
--------------------------	-----------	-----------	-----------	-----------	-----------	---------	---------

Total Revenues	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
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**Expenses**

Debt Charges Member Municipalities	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
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Debt Charges - Interest	-	-	-	-	-	-	-
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Total Expenses	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
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Member Municipality Debt (Surplus)/Deficit:	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---



About:

Source of Funding: Taxation

**Taxation Impact**

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour			644	5,394		(5,394) (100.00%)	15.55%
Area B - Halfmoon Bay			585	4,836		(4,836) (100.00%)	13.02%
Area D - Roberts Creek			436	3,785		(3,785) (100.00%)	9.83%
Area E - Elphinstone			337	2,857		(2,857) (100.00%)	7.55%
Area F - West Howe Sound			579	5,017		(5,017) (100.00%)	12.63%
<b>Member Municipalities</b>							
District of Sechelt			1,208	10,079		(10,079) (100.00%)	27.39%
Town of Gibsons			567	4,671		(4,671) (100.00%)	12.07%
Sechelt Indian Government District			93	777		(777) (100.00%)	1.96%
<b>Net Taxes Levied</b>			<b>4,448</b>	<b>37,417</b>		<b>(37,417) (100.00%)</b>	<b>100.00%</b>

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	-	-	.03	.24	-
Utilities [02]	-	-	.10	.84	-
Major Industry [04]	-	-	.10	.81	-
Light Industry [05]	-	-	.10	.81	-
Business and Other [06]	-	-	.07	.58	-
Managed Forest Land [07]	-	-	.09	.72	-
Rec/Non Profit [08]	-	-	.03	.24	-
Farm [09]	-	-	.03	.24	-



**Feasibility Studies - Regional**
**150**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

37,417

37,417

-

-

-

-

-

**Government Transfers**

71,817

125,000

53,183

-

-

-

-

Other Revenue

-

-

-

-

-

-

-

**Total Revenues**
**109,234**
**162,417**
**53,183**

-

-

-

-

**Expenses**
**Wages and Benefits**

21,088

50,220

29,135

-

-

-

-

Operating

50,732

124,780

74,048

20,000

-

-

-

**Total Expenses**
**71,820**
**175,000**
**103,183**
**20,000**

-

-

-

**Other**
**Transfer to/(from) Appropriated Surplus**

41,865

(8,135)

(50,000)

(20,000)

-

-

-

Prior Year (Surplus)/Deficit

(4,448)

(4,448)

-

-

-

-

-

**Total Other**
**37,417**
**(12,583)**
**(50,000)**
**(20,000)**

-

-

-

**Feasibility Studies - Regional (Surplus)/Deficit:**
**3**
**-**
**-**
**-**
**-**
**-**
**-**

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	43,279	47,856	49,885	69,887	90,069	20,182	28.88%	25.68%
Area B - Halfmoon Bay	38,725	46,153	45,300	62,651	75,412	12,761	20.37%	21.50%
Area D - Roberts Creek	27,581	33,357	33,801	49,040	56,964	7,924	16.16%	16.24%
Area E - Elphinstone	21,459	25,662	26,137	37,014	43,766	6,752	18.24%	12.48%
Area F - West Howe Sound	38,450	43,326	44,844	64,993	73,161	8,168	12.57%	20.86%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District	6,209	6,930	7,245	10,071	11,376	1,305	12.96%	3.24%
<b>Net Taxes Levied</b>	<b>175,702</b>	<b>203,284</b>	<b>207,211</b>	<b>293,655</b>	<b>350,748</b>	<b>57,093</b>	<b>19.44%</b>	<b>100.00%</b>

#### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	2.15	2.24	2.31	3.09	2.81
Utilities [02]	7.52	7.85	8.07	10.82	9.85
Major Industry [04]	7.30	7.62	7.84	10.51	9.57
Light Industry [05]	7.30	7.62	7.84	10.51	9.57
Business and Other [06]	5.26	5.49	5.65	7.58	6.89
Managed Forest Land [07]	6.44	6.73	6.92	9.28	8.44
Rec/Non Profit [08]	2.15	2.24	2.31	3.09	2.81
Farm [09]	2.15	2.24	2.31	3.09	2.81

## Bylaw Enforcement

200

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

### Revenues

Tax Requisitions	293,652	293,655	350,748	360,586	360,586	360,586	359,372
User Fees & Service Charges	1,295	513	513	513	513	513	513
Investment Income	932	-	-	-	-	-	-
<b>Total Revenues</b>	<b>295,879</b>	<b>294,168</b>	<b>351,261</b>	<b>361,099</b>	<b>361,099</b>	<b>361,099</b>	<b>359,885</b>

### Expenses

Administration	47,928	47,928	53,618	55,164	55,164	55,164	53,950
Wages and Benefits	129,296	226,386	277,789	286,081	286,081	286,081	286,081
Operating	19,709	20,604	20,128	19,854	19,854	19,854	19,854
Amortization of Tangible Capital Assets	-	5,673	5,673	5,673	5,673	5,673	5,673
<b>Total Expenses</b>	<b>196,933</b>	<b>300,591</b>	<b>357,208</b>	<b>366,772</b>	<b>366,772</b>	<b>366,772</b>	<b>365,558</b>

### Other

Capital Expenditures (Excluding Wages)	-	50,000	50,000	-	-	-	-
Transfer to/(from) Reserves	98,948	(50,750)	(50,274)	-	-	-	-
Unfunded Amortization	-	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)
<b>Total Other</b>	<b>98,948</b>	<b>(6,423)</b>	<b>(5,947)</b>	<b>(5,673)</b>	<b>(5,673)</b>	<b>(5,673)</b>	<b>(5,673)</b>

Bylaw Enforcement (Surplus)/Deficit:

2

-

-

-

-

-

-

**Capital Project Summary**

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200	2021	2021	2022	2023	2024	2025	2026	
CP1250 Bylaw Enforcement Vehicle	-	50,004	50,004	-	-	-	-	
<b>Capital Projects Total:</b>		<b>50,004</b>	<b>50,004</b>					

## 204 Halfmoon Bay Smoke Control



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.020/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	991	150					100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>991</b>	<b>150</b>					<b>100.00%</b>
<b>Limit by law</b>	<b>34,685</b>	<b>34,685</b>	<b>32,746</b>	<b>33,955</b>	<b>46,811</b>		

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

	2018	2019	2020	2021	2022
Residential [01]	.05	.01	-	-	-
Utilities [02]	.19	.03	-	-	-
Major Industry [04]	.19	.02	-	-	-
Light Industry [05]	.19	.02	-	-	-
Business and Other [06]	.13	.02	-	-	-
Managed Forest Land [07]	.16	.02	-	-	-
Rec/Non Profit [08]	.05	.01	-	-	-
Farm [09]	.05	.01	-	-	-

# Halfmoon Bay Smoke Control

204

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	-	-	-	-	-	-	-
Investment Income	12	-	-	-	-	-	-
<b>Total Revenues</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Expenses

Administration	156	153	143	147	147	147	144
Wages and Benefits	391	918	942	966	966	966	966
Operating	110	-	-	-	-	-	-
<b>Total Expenses</b>	<b>657</b>	<b>1,071</b>	<b>1,085</b>	<b>1,113</b>	<b>1,113</b>	<b>1,113</b>	<b>1,110</b>

## Other

Transfer to/(from) Reserves	(640)	(1,071)	(1,085)	(1,113)	(1,113)	(1,113)	(1,110)
<b>Total Other</b>	<b>(640)</b>	<b>(1,071)</b>	<b>(1,085)</b>	<b>(1,113)</b>	<b>(1,113)</b>	<b>(1,113)</b>	<b>(1,110)</b>

Halfmoon Bay Smoke Control (Surplus)/Deficit:	5	-	-	-	-	-	-
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## 206 Roberts Creek Smoke Control



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.020/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	991	149					100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>991</b>	<b>149</b>					<b>100.00%</b>
<b>Limit by law</b>	28,876	28,876	28,393	30,828	39,675		

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

	2018	2019	2020	2021	2022
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**
**206**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

-

-

-

-

-

-

-

Investment Income

71

-

-

-

-

-

-

Total Revenues

71

-

-

-

-

-

-

**Expenses**

Administration

156

152

142

147

147

147

144

Wages and Benefits

-

918

942

966

966

966

966

Total Expenses

156

1,070

1,084

1,113

1,113

1,113

1,110

**Other**

Transfer to/(from) Reserves

(79)

(1,070)

(1,084)

(1,113)

(1,113)

(1,113)

(1,110)

Total Other

(79)

(1,070)

(1,084)

(1,113)

(1,113)

(1,113)

(1,110)

Roberts Creek Smoke Control (Surplus)/Deficit:

6

-

-

-

-

-

-



## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	293,054	297,099	321,227	400,339	446,526	46,187	11.54%	30.31%
Area F - West Howe Sound	200,763	201,836	215,390	279,211	312,934	33,723	12.08%	21.24%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons	490,512	500,339	539,867	654,814	713,779	58,965	9.00%	48.45%
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>984,329</b>	<b>999,275</b>	<b>1,076,484</b>	<b>1,334,364</b>	<b>1,473,239</b>	<b>138,875</b>	<b>10.41%</b>	<b>100.00%</b>
<b>Limit by law</b>	1,748,636	2,005,149	1,970,558	2,078,229	2,701,357			

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

	2018	2019	2020	2021	2022
Residential [01]	29.34	25.96	28.36	33.46	28.72
Utilities [02]	102.69	90.87	99.25	117.11	100.52
Major Industry [04]	-	-	-	-	-
Light Industry [05]	99.76	88.28	96.41	113.76	97.65
Business and Other [06]	71.88	63.61	69.47	81.98	70.37
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	29.34	25.96	28.36	33.46	28.72
Farm [09]	29.33	25.96	28.35	33.45	28.72

**Gibsons & District Fire Protection**

**210**

Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
2021	2021	2022	2023	2024	2025	2026

**Revenues**

Tax Requisitions	1,334,364	1,334,364	1,473,239	1,458,197	1,495,697	1,495,697	1,492,797
Government Transfers	23,571	66,973	50,000	-	-	-	-
Investment Income	2,790	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(638)	-	-	-	-	-	-
Other Revenue	159,723	5,880	-	-	-	-	-
<b>Total Revenues</b>	<b>1,519,810</b>	<b>1,407,217</b>	<b>1,523,239</b>	<b>1,458,197</b>	<b>1,495,697</b>	<b>1,495,697</b>	<b>1,492,797</b>

**Expenses**

Administration	119,400	119,405	128,090	131,804	131,804	131,804	128,904
Wages and Benefits	413,615	542,428	594,522	635,018	635,018	635,018	635,018
Operating	494,085	384,007	414,134	371,455	371,455	371,455	371,455
Debt Charges - Interest	1,026	-	4,934	8,938	6,816	4,630	2,439
Amortization of Tangible Capital Assets	171,149	153,274	153,274	153,274	153,274	153,274	153,274
<b>Total Expenses</b>	<b>1,199,275</b>	<b>1,199,114</b>	<b>1,294,954</b>	<b>1,300,489</b>	<b>1,298,367</b>	<b>1,296,181</b>	<b>1,291,090</b>

**Other**

Capital Expenditures (Excluding Wages)	398,457	731,128	1,113,500	-	-	-	-
Proceeds from Long Term Debt	-	(400,789)	(585,000)	-	-	-	-
Debt Principal Repayment	70,184	113,327	156,789	193,784	195,905	198,092	200,283
Transfer to/(from) Reserves	422,143	(82,289)	(302,330)	117,198	154,699	154,698	154,698
Transfer to/(from) Appropriated Surplus	-	-	(1,400)	-	-	-	-
Transfer to/(from) Other Funds	(398,457)	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(638)	-	-	-	-	-	-
Unfunded Amortization	(171,149)	(153,274)	(153,274)	(153,274)	(153,274)	(153,274)	(153,274)
<b>Total Other</b>	<b>320,540</b>	<b>208,103</b>	<b>228,285</b>	<b>157,708</b>	<b>197,330</b>	<b>199,516</b>	<b>201,707</b>

Gibsons & District Fire Protection (Surplus)/Deficit:	5	-	-	-	-	-	-
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## Capital Project Summary

### Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1124	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1159	Hazardous Material Response Equipment	-	2,844	-	-	-	-	-
CP1196	Replacement of Engine #1 (Unit 371)	398,457	400,788	-	-	-	-	-
CP1251	GVFD-Emergency Generator	-	150,000	150,000	-	-	-	-
CP1252	GVFD- Hazourous Material Response Trailer	-	24,996	24,996	-	-	-	-
CP1253	GVFD- Rescue Truck Upgrade	-	99,996	99,996	-	-	-	-
CP1331	Fire Truck Replacement	-	-	585,000	-	-	-	-
CP1332	Capital Renewal (GDVFD)	-	-	201,000	-	-	-	-
<b>Capital Projects Total:</b>		<b>398,457</b>	<b>681,120</b>	<b>1,063,488</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	428,570	458,700	509,053	618,146	707,786	89,640	14.50%	100.00%
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>428,570</b>	<b>458,700</b>	<b>509,053</b>	<b>618,146</b>	<b>707,786</b>	<b>89,640</b>	<b>14.50%</b>	<b>100.00%</b>
<b>Limit by law</b>	2,133,227	2,133,227	2,095,979	2,281,049	2,941,206			

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

	2018	2019	2020	2021	2022
Residential [01]	34.48	31.95	36.08	40.29	35.82
Utilities [02]	120.68	111.83	126.27	141.02	125.36
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	84.48	78.28	88.39	98.71	87.75
Managed Forest Land [07]	103.44	95.86	108.23	120.87	107.45
Rec/Non Profit [08]	34.48	31.95	36.08	40.29	35.82
Farm [09]	34.48	31.95	36.07	40.29	35.82

# Roberts Creek Fire Protection

212

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	618,144	618,146	707,786	734,676	734,677	734,677	733,116
Government Transfers	6,602	4,393	-	-	-	-	-
User Fees & Service Charges	2,400	-	-	-	-	-	-
Investment Income	3,496	-	-	-	-	-	-
Other Revenue	138,780	-	-	-	-	-	-
<b>Total Revenues</b>	<b>769,422</b>	<b>622,539</b>	<b>707,786</b>	<b>734,676</b>	<b>734,677</b>	<b>734,677</b>	<b>733,116</b>

## Expenses

Administration	64,584	64,585	69,024	70,884	70,884	70,884	69,324
Wages and Benefits	159,961	196,789	244,964	251,143	251,143	251,143	251,143
Operating	257,143	217,515	245,337	210,408	210,408	210,408	210,408
Debt Charges - Interest	-	-	1,349	1,926	1,451	963	473
Amortization of Tangible Capital Assets	79,361	70,700	70,700	70,700	70,700	70,700	70,700
<b>Total Expenses</b>	<b>561,049</b>	<b>549,589</b>	<b>631,374</b>	<b>605,061</b>	<b>604,586</b>	<b>604,098</b>	<b>602,048</b>

## Other

Capital Expenditures (Excluding Wages)	257,882	672,428	387,023	-	-	-	-
Proceeds from Long Term Debt	-	(220,000)	-	-	-	-	-
Debt Principal Repayment	-	-	25,041	43,315	43,791	44,279	44,768
Transfer to/(from) Reserves	213,829	(308,778)	(263,552)	157,000	157,000	157,000	157,000
Transfer to/(from) Appropriated Surplus	-	-	(1,400)	-	-	-	-
Transfer to/(from) Other Funds	(183,977)	-	-	-	-	-	-
Unfunded Amortization	(79,361)	(70,700)	(70,700)	(70,700)	(70,700)	(70,700)	(70,700)
<b>Total Other</b>	<b>208,373</b>	<b>72,950</b>	<b>76,412</b>	<b>129,615</b>	<b>130,091</b>	<b>130,579</b>	<b>131,068</b>

Roberts Creek Fire Protection (Surplus)/Deficit:

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## Capital Project Summary

### Roberts Creek Fire Protection

212

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1127	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1198	Engine #1 Replacement	65,350	374,928	309,576	-	-	-	-
CP1262	Self Contained Breathing Apparatus and Fill Station	183,977	219,996	-	-	-	-	-
CP1264	Training Structure	8,554	75,000	66,444	-	-	-	-
CP1333	Capital Renewal (RCVFD)	-	-	8,496	-	-	-	-
<b>Capital Projects Total:</b>		<b>257,881</b>	<b>672,420</b>	<b>387,012</b>				

## 216 Halfmoon Bay Fire Protection



**About:** Provides Fire Protection and Public Safety services to portions of Electoral Area B. The Fire Hall is located on Redrooffs Road near Halfmoon Bay Dock. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1045.2 - Halfmoon Bay Fire Protection

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.780/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	404,367	425,139	487,974	670,730	981,823	311,093	46.38%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>404,367</b>	<b>425,139</b>	<b>487,974</b>	<b>670,730</b>	<b>981,823</b>	<b>311,093</b>	<b>46.38%</b>	<b>100.00%</b>
<b>Limit by law</b>	1,131,353	1,131,353	1,052,074	1,091,970	1,558,093			

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

	2018	2019	2020	2021	2022
Residential [01]	30.74	28.69	35.36	46.94	48.34
Utilities [02]	107.58	100.42	123.77	164.28	169.18
Major Industry [04]	-	-	-	-	-
Light Industry [05]	104.51	97.55	120.23	159.59	164.34
Business and Other [06]	75.31	70.29	86.64	115.00	118.42
Managed Forest Land [07]	92.21	86.07	106.09	140.82	145.01
Rec/Non Profit [08]	30.74	28.69	35.36	46.94	48.34
Farm [09]	30.71	28.65	35.31	46.87	48.29

# Halfmoon Bay Fire Protection

216

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	670,728	670,730	981,823	787,462	787,461	787,462	786,174
Government Transfers	-	1,350	-	-	-	-	-
User Fees & Service Charges	300	-	-	-	-	-	-
Investment Income	3,208	-	-	-	-	-	-
Other Revenue	1,428	-	-	-	-	-	-
<b>Total Revenues</b>	<b>675,664</b>	<b>672,080</b>	<b>981,823</b>	<b>787,462</b>	<b>787,461</b>	<b>787,462</b>	<b>786,174</b>

## Expenses

Administration	52,776	52,781	56,955	58,578	58,578	58,578	57,289
Wages and Benefits	160,850	220,241	267,255	273,990	273,990	273,990	273,990
Operating	194,122	260,719	500,991	204,591	204,591	204,591	204,591
Debt Charges - Interest	-	-	1,549	3,449	2,642	1,807	973
Amortization of Tangible Capital Assets	43,644	47,299	47,299	47,299	47,299	47,299	47,299
<b>Total Expenses</b>	<b>451,392</b>	<b>581,040</b>	<b>874,049</b>	<b>587,907</b>	<b>587,100</b>	<b>586,265</b>	<b>584,142</b>

## Other

Capital Expenditures (Excluding Wages)	-	502,500	884,500	-	-	-	-
Proceeds from Long Term Debt	-	(200,000)	(375,900)	-	-	-	-
Debt Principal Repayment	-	21,689	28,473	73,854	74,660	75,496	76,331
Transfer to/(from) Reserves	267,918	(185,850)	(380,600)	173,000	173,000	173,000	173,000
Transfer to/(from) Appropriated Surplus	-	-	(1,400)	-	-	-	-
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
Unfunded Amortization	(43,644)	(47,299)	(47,299)	(47,299)	(47,299)	(47,299)	(47,299)
<b>Total Other</b>	<b>224,274</b>	<b>91,040</b>	<b>107,774</b>	<b>199,555</b>	<b>200,361</b>	<b>201,197</b>	<b>202,032</b>

Halfmoon Bay Fire Protection (Surplus)/Deficit:

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## Capital Project Summary

### Halfmoon Bay Fire Protection

216

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1129	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1200	Tanker (Tender) Replacement	-	500,004	500,004	-	-	-	-
CP1334	Self-Contained Breathing Apparatus (HBVFD)	-	-	175,896	-	-	-	-
CP1335	Capital Renewal (HBVFD)	-	-	206,100	-	-	-	-
<b>Capital Projects Total:</b>			<b>502,500</b>	<b>884,496</b>				

## 218 Egmont Fire Protection



**About:** A service established to provide Fire Protection and Public Safety services to service area within Electoral Area A - Egmont/Pender Harbour. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1056 - Egmont Fire Protection

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$1.420/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	107,436	109,794	125,833	165,134	224,320	59,186	35.84%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>107,436</b>	<b>109,794</b>	<b>125,833</b>	<b>165,134</b>	<b>224,320</b>	<b>59,186</b>	<b>35.84%</b>	<b>100.00%</b>
<b>Limit by law</b>	157,110	157,110	159,098	165,134	385,033			

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

	2018	2019	2020	2021	2022
Residential [01]	60.40	58.92	66.25	84.04	78.31
Utilities [02]	211.41	206.23	231.89	294.13	274.09
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	147.99	144.36	162.32	205.89	191.86
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	60.40	58.92	66.25	84.04	78.31
Farm [09]	-	-	-	-	-

# Egmont Fire Protection

218

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	165,132	165,134	224,320	227,677	227,677	227,677	224,916
Government Transfers	27,961	25,000	-	-	-	-	-
Investment Income	3,684	2,458	2,690	2,932	3,184	3,445	3,717
Other Revenue	-	11,500	11,500	-	-	-	-
<b>Total Revenues</b>	<b>196,777</b>	<b>204,092</b>	<b>238,510</b>	<b>230,609</b>	<b>230,861</b>	<b>231,122</b>	<b>228,633</b>

## Expenses

Administration	13,284	13,282	14,176	14,585	14,585	14,585	14,264
Wages and Benefits	35,361	57,135	114,962	117,910	117,910	117,910	117,910
Operating	51,100	81,478	81,943	81,943	81,943	81,943	81,943
Debt Charges - Interest	4,884	4,880	4,880	4,880	4,880	4,880	2,440
Amortization of Tangible Capital Assets	14,291	19,820	19,820	19,820	19,820	19,820	19,820
<b>Total Expenses</b>	<b>118,920</b>	<b>176,595</b>	<b>235,781</b>	<b>239,138</b>	<b>239,138</b>	<b>239,138</b>	<b>236,377</b>

## Other

Capital Expenditures (Excluding Wages)	31,654	49,000	14,000	-	-	-	-
Debt Principal Repayment	5,820	5,817	6,049	6,291	6,543	6,804	7,076
Transfer to/(from) Reserves	54,659	(7,500)	2,500	5,000	5,000	5,000	5,000
Transfer to/(from) Other Funds	27	-	-	-	-	-	-
<b>Deficit Required Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unfunded Amortization	(14,291)	(19,820)	(19,820)	(19,820)	(19,820)	(19,820)	(19,820)
<b>Total Other</b>	<b>77,869</b>	<b>27,497</b>	<b>2,729</b>	<b>(8,529)</b>	<b>(8,277)</b>	<b>(8,016)</b>	<b>(7,744)</b>

Egmont Fire Protection (Surplus)/Deficit:

12

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## Capital Project Summary

### Egmont Fire Protection

218

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1131	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1243	Egmont & District Fire Department - CEPF Wildfire Resiliency Project - Capital Component	31,654	35,004	-	-	-	-	-
CP1298	Egmont Fire Truck Donation-2007 Dodge Crew Cab	-	11,496	11,496	-	-	-	-
<b>Capital Projects Total:</b>		<b>31,654</b>	<b>48,996</b>	<b>13,992</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	58,983	56,511	60,891	58,389	69,617	11,228	19.23%	15.55%
Area B - Halfmoon Bay	52,776	54,499	55,295	52,343	58,289	5,946	11.36%	13.02%
Area D - Roberts Creek	37,589	39,390	41,259	40,971	44,029	3,058	7.46%	9.83%
Area E - Elphinstone	29,245	30,303	31,904	30,924	33,828	2,904	9.39%	7.55%
Area F - West Howe Sound	52,402	51,161	54,739	54,300	56,548	2,248	4.14%	12.63%
<b>Member Municipalities</b>								
District of Sechelt	108,985	111,953	114,239	109,097	122,651	13,554	12.42%	27.39%
Town of Gibsons	48,934	51,017	53,600	50,563	54,056	3,493	6.91%	12.07%
Sechelt Indian Government District	8,461	8,183	8,843	8,414	8,793	379	4.50%	1.96%
<b>Net Taxes Levied</b>	<b>397,375</b>	<b>403,017</b>	<b>420,770</b>	<b>405,002</b>	<b>447,811</b>	<b>42,809</b>	<b>10.57%</b>	<b>100.00%</b>
<b>Limit by law</b>	949,509	949,509	927,689	978,016	1,311,494			

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

	2018	2019	2020	2021	2022
Residential [01]	2.93	2.65	2.82	2.58	2.18
Utilities [02]	10.24	9.27	9.85	9.04	7.61
Major Industry [04]	9.95	9.00	9.57	8.78	7.40
Light Industry [05]	9.95	9.00	9.57	8.78	7.40
Business and Other [06]	7.17	6.49	6.90	6.33	5.33
Managed Forest Land [07]	8.78	7.94	8.45	7.75	6.53
Rec/Non Profit [08]	2.93	2.65	2.82	2.58	2.18
Farm [09]	2.93	2.65	2.82	2.58	2.17

## Emergency Telephone - 911

220

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

### Revenues

Tax Requisitions	405,000	405,002	447,811	428,657	428,657	428,657	427,915
Investment Income	4,523	-	-	-	-	-	-
Other Revenue	16,250	-	-	-	-	-	-
<b>Total Revenues</b>	<b>425,773</b>	<b>405,002</b>	<b>447,811</b>	<b>428,657</b>	<b>428,657</b>	<b>428,657</b>	<b>427,915</b>

### Expenses

Administration	37,692	37,686	32,956	33,731	33,731	33,731	32,989
Wages and Benefits	41,240	12,449	45,554	21,654	21,654	21,654	21,654
Operating	222,601	269,266	275,013	263,472	263,472	263,472	263,472
Amortization of Tangible Capital Assets	67,536	67,536	67,536	67,536	67,536	67,536	67,536
<b>Total Expenses</b>	<b>369,069</b>	<b>386,937</b>	<b>421,059</b>	<b>386,393</b>	<b>386,393</b>	<b>386,393</b>	<b>385,651</b>

### Other

Capital Expenditures (Excluding Wages)	62,586	584,900	522,315	-	-	-	-
Transfer to/(from) Reserves	61,658	(499,299)	(428,027)	109,800	109,800	109,800	109,800
Unfunded Amortization	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
<b>Total Other</b>	<b>56,708</b>	<b>18,065</b>	<b>26,752</b>	<b>42,264</b>	<b>42,264</b>	<b>42,264</b>	<b>42,264</b>

Emergency Telephone - 911 (Surplus)/Deficit:

4

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## Capital Project Summary

### Emergency Telephone - 911

220

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
CP1006 Chapman Creek Radio Tower	6,650	268,896	262,248	-	-	-	-
CP1007 Gibsons Radio Tower	-	46,596	46,596	-	-	-	-
CP1236 Radio Tower Capital Project Consulting Services	39,309	128,004	88,692	-	-	-	-
CP1237 911 Emergency Communications Equipment Upgrade	16,627	141,396	128,028	-	-	-	-
<b>Capital Projects Total:</b>	<b>62,586</b>	<b>584,892</b>	<b>525,564</b>				

## 222 Sunshine Coast Emergency Planning



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.100/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	35,241	28,896	36,767	45,511	62,206	16,695	36.68%	15.55%
Area B - Halfmoon Bay	31,532	27,867	33,388	40,799	52,083	11,284	27.66%	13.02%
Area D - Roberts Creek	22,458	20,141	24,913	31,935	39,342	7,407	23.19%	9.83%
Area E - Elphinstone	17,473	15,495	19,264	24,104	30,227	6,123	25.40%	7.55%
Area F - West Howe Sound	31,309	26,160	33,052	42,324	50,528	8,204	19.38%	12.63%
<b>Member Municipalities</b>								
District of Sechelt	65,115	57,245	68,980	85,036	109,595	24,559	28.88%	27.39%
Town of Gibsons	29,237	26,086	32,365	39,412	48,301	8,889	22.55%	12.07%
Sechelt Indian Government District	5,055	4,184	5,340	6,558	7,857	1,299	19.81%	1.96%
<b>Net Taxes Levied</b>	<b>237,420</b>	<b>206,076</b>	<b>254,069</b>	<b>315,679</b>	<b>400,140</b>	<b>84,461</b>	<b>26.76%</b>	<b>100.00%</b>
<b>Limit by law</b>	1,356,441	1,356,441	1,325,270	1,397,166	1,873,563			

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

	2018	2019	2020	2021	2022
Residential [01]	1.75	1.35	1.70	2.01	1.94
Utilities [02]	6.12	4.74	5.95	7.05	6.80
Major Industry [04]	5.95	4.60	5.78	6.85	6.61
Light Industry [05]	5.95	4.60	5.78	6.85	6.61
Business and Other [06]	4.28	3.32	4.16	4.93	4.76
Managed Forest Land [07]	5.25	4.06	5.10	6.04	5.83
Rec/Non Profit [08]	1.75	1.35	1.70	2.01	1.94
Farm [09]	1.75	1.35	1.70	2.01	1.94



# Sunshine Coast Emergency Planning

222

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	315,684	315,679	400,140	403,164	403,164	403,164	401,466
Government Transfers	81,783	561,523	418,175	-	-	-	-
Investment Income	442	-	-	-	-	-	-
Other Revenue	8,379	-	-	-	-	-	-
<b>Total Revenues</b>	<b>406,288</b>	<b>877,202</b>	<b>818,315</b>	<b>403,164</b>	<b>403,164</b>	<b>403,164</b>	<b>401,466</b>

## Expenses

Administration	75,372	75,369	75,289	77,173	77,173	77,173	75,475
Wages and Benefits	190,319	124,240	175,754	209,967	209,967	209,967	209,967
Operating	138,312	678,952	530,507	91,024	91,024	91,024	91,024
Amortization of Tangible Capital Assets	8,771	6,833	6,833	6,833	6,833	6,833	6,833
<b>Total Expenses</b>	<b>412,774</b>	<b>885,394</b>	<b>788,383</b>	<b>384,997</b>	<b>384,997</b>	<b>384,997</b>	<b>383,299</b>

## Other

Capital Expenditures (Excluding Wages)	14,968	-	-	-	-	-	-
Transfer to/(from) Reserves	(4,654)	(37,955)	(7,858)	25,000	25,000	25,000	25,000
Prior Year (Surplus)/Deficit	36,596	36,596	44,623	-	-	-	-
Unfunded Amortization	(8,771)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)
<b>Total Other</b>	<b>38,139</b>	<b>(8,192)</b>	<b>29,932</b>	<b>18,167</b>	<b>18,167</b>	<b>18,167</b>	<b>18,167</b>

Sunshine Coast Emergency Planning (Surplus)/Deficit:	<b>44,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Capital Project Summary

### Sunshine Coast Emergency Planning

222

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1300	CRI FireSmart Economic Recovery Fund- GDVFD Firehall Roof Replacement	-	50,004	50,004	-	-	-	-
CP1343	Emergency Support Services ESS 20/20 Project - Capital Component	6,267	-	-	-	-	-	-
CP1344	EOC/Mass Communications Project - Capital Component	8,701	-	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>14,968</b>	<b>50,004</b>	<b>50,004</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	15,957	12,231	13,592	14,542	15,490	948	6.52%	31.82%
Area D - Roberts Creek	11,365	8,840	10,142	11,383	11,700	317	2.78%	24.04%
Area E - Elphinstone	8,842	6,801	7,842	8,591	8,989	398	4.63%	18.47%
Area F - West Howe Sound	11,174	8,193	9,499	10,492	10,164	(328)	(3.13%)	20.88%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District	2,558	1,836	2,174	2,338	2,337	(1)	(0.04%)	4.80%
<b>Net Taxes Levied</b>	<b>49,896</b>	<b>37,901</b>	<b>43,249</b>	<b>47,346</b>	<b>48,680</b>	<b>1,334</b>	<b>2.82%</b>	<b>100.00%</b>
<b>Limit by law</b>	170,000	170,000	170,000	170,000	170,000			

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

	2018	2019	2020	2021	2022
Residential [01]	.88	.59	.69	.72	.58
Utilities [02]	3.10	2.08	2.42	2.51	2.02
Major Industry [04]	3.01	2.02	2.35	2.44	1.97
Light Industry [05]	3.01	2.02	2.35	2.44	1.97
Business and Other [06]	2.17	1.46	1.70	1.76	1.42
Managed Forest Land [07]	2.65	1.78	2.08	2.15	1.73
Rec/Non Profit [08]	.88	.59	.69	.72	.58
Farm [09]	.88	.59	.69	.72	.58



**Capital Project Summary**

Animal Control	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290	2021	2021	2022	2023	2024	2025	2026
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

## 291 Keats Island Dog Control



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.070/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	231	235	197	267	256	(11) (4.12%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>231</b>	<b>235</b>	<b>197</b>	<b>267</b>	<b>256</b>	<b>(11) (4.12%)</b>	<b>100.00%</b>
<b>Limit by law</b>	10,386	10,386	10,566	11,228	15,714		

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

	2018	2019	2020	2021	2022
Residential [01]	.17	.16	.13	.17	.11
Utilities [02]	.60	.55	.45	.58	.40
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	.39	.32	.41	.28
Managed Forest Land [07]	.52	.47	.39	.50	.34
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.17	.16	.13	.17	.11

# Keats Island Dog Control

291

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions	264	267	256	2,584	2,584	2,584	2,579
User Fees & Service Charges	-	350	350	350	350	350	350
<b>Total Revenues</b>	<b>264</b>	<b>617</b>	<b>606</b>	<b>2,934</b>	<b>2,934</b>	<b>2,934</b>	<b>2,929</b>

## Expenses

Administration	252	249	222	229	229	229	224
Wages and Benefits	-	1,336	1,370	1,405	1,405	1,405	1,405
Operating	-	1,300	1,300	1,300	1,300	1,300	1,300
<b>Total Expenses</b>	<b>252</b>	<b>2,885</b>	<b>2,892</b>	<b>2,934</b>	<b>2,934</b>	<b>2,934</b>	<b>2,929</b>

## Other

Prior Year (Surplus)/Deficit	(2,268)	(2,268)	(2,286)	-	-	-	-
<b>Total Other</b>	<b>(2,268)</b>	<b>(2,268)</b>	<b>(2,286)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Keats Island Dog Control (Surplus)/Deficit:</b>	<b>(2,280)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## 310 Public Transit



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

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

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1073 - Public Transit

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.350/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	408,997	428,094	423,708	432,902	471,275	38,373	8.86%	15.41%
Area D - Roberts Creek	291,299	309,410	316,154	338,852	355,987	17,135	5.06%	11.64%
Area E - Elphinstone	226,641	238,032	244,468	255,756	273,505	17,749	6.94%	8.94%
Area F - West Howe Sound	406,098	401,873	419,448	449,083	457,204	8,121	1.81%	14.95%
<b>Member Municipalities</b>								
District of Sechelt	844,594	879,389	875,382	902,282	991,663	89,381	9.91%	32.43%
Town of Gibsons	379,222	400,736	410,718	418,183	437,054	18,871	4.51%	14.29%
Sechelt Indian Government District	65,573	64,277	67,763	69,589	71,091	1,502	2.16%	2.32%
<b>Net Taxes Levied</b>	<b>2,622,424</b>	<b>2,721,812</b>	<b>2,757,641</b>	<b>2,866,647</b>	<b>3,057,778</b>	<b>191,131</b>	<b>6.67%</b>	<b>100.00%</b>
<b>Limit by law</b>	4,040,313	4,040,313	3,921,720	4,138,439	5,480,658			

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

	2018	2019	2020	2021	2022
Residential [01]	22.68	20.80	21.57	21.37	17.59
Utilities [02]	79.39	72.78	75.51	74.79	61.55
Major Industry [04]	77.12	70.70	73.35	72.65	59.79
Light Industry [05]	77.12	70.70	73.35	72.65	59.79
Business and Other [06]	55.57	50.95	52.85	52.35	43.09
Managed Forest Land [07]	68.05	62.39	64.72	64.10	52.76
Rec/Non Profit [08]	22.68	20.80	21.57	21.37	17.59
Farm [09]	22.68	20.79	21.57	21.37	17.59





# Capital Project Summary

Public Transit		Actuals		Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2021	2022	2023	2024	2025	2026
<b>310</b>									
CP1227	Replacement of Mason Road Gate	-	6,000		-	-	-	-	-
CP1273	Security lighting improvements [310]	-	6,000		6,000	-	-	-	-
CP1305	Pressure Washer (Public Transit Portion)	-	-		5,256	-	-	-	-
CP1326	Security System & CCTV	-	-		3,252	-	-	-	-
<b>Capital Projects Total:</b>			<b>12,000</b>		<b>14,508</b>				

## 312 Fleet Maintenance



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

**Source of Funding:** User Fees & Internal Recovery

---

### Taxation Impact

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

# Fleet Maintenance

312

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

-

-

-

-

-

-

-

Investment Income

11,484

10,001

10,948

11,932

12,956

14,021

15,128

Internal Recoveries

1,591,719

1,450,550

1,586,994

1,611,489

1,611,489

1,611,488

1,600,497

Other Revenue

7,808

9,100

9,100

9,100

9,100

9,100

9,100

Total Revenues

1,611,011

1,469,651

1,607,042

1,632,521

1,633,545

1,634,609

1,624,725

## Expenses

Administration

33,600

33,598

49,679

48,177

48,177

48,177

47,117

Wages and Benefits

577,870

586,399

605,728

622,978

622,978

622,978

622,978

Operating

958,768

923,664

913,975

890,889

890,928

890,969

891,010

Debt Charges - Interest

19,860

19,862

20,777

20,988

20,705

20,412

10,189

Amortization of Tangible Capital Assets

37,274

36,607

36,607

36,607

36,607

36,607

36,607

Total Expenses

1,627,372

1,600,130

1,626,766

1,619,639

1,619,395

1,619,143

1,607,901

## Other

Capital Expenditures (Excluding Wages)

-

20,000

159,750

-

-

-

-

Proceeds from Long Term Debt

-

-

(131,250)

-

-

-

-

Debt Principal Repayment

23,664

23,669

41,696

51,466

52,773

54,130

55,529

Transfer to/(from) Reserves

(2,862)

(137,541)

(53,313)

(1,977)

(2,016)

(2,057)

(2,098)

Transfer to/(from) Other Funds

109

-

-

-

-

-

-

Unfunded Amortization

(37,274)

(36,607)

(36,607)

(36,607)

(36,607)

(36,607)

(36,607)

Total Other

(16,363)

(130,479)

(19,724)

12,882

14,150

15,466

16,824

Fleet Maintenance (Surplus)/Deficit:

(2)

-

-

-

-

-

-

## Capital Project Summary

### Fleet Maintenance

312

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1202	Loaner Vehicle	-	9,996	9,996	-	-	-	-
CP1274	Security lighting improvements [312]	-	6,000	6,000	-	-	-	-
CP1275	HVAC Maintenance Safety System	-	3,996	3,996	-	-	-	-
CP1306	Pressure Washer (Fleet Portion)	-	-	5,256	-	-	-	-
CP1307	Garage Hoist	-	-	131,256	-	-	-	-
<b>Capital Projects Total:</b>			<b>19,992</b>	<b>156,504</b>				

## 313 Building Maintenance Services

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

**Source of Funding:** Internal Recovery

---



### Taxation Impact

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

## Building Maintenance Services

313

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

### Revenues

User Fees & Service Charges	-	-	-	-	-	-	-
Investment Income	471	-	-	-	-	-	-
Internal Recoveries	297,855	382,717	395,388	396,901	396,907	396,914	396,674
Other Revenue	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>298,326</b>	<b>382,717</b>	<b>395,388</b>	<b>396,901</b>	<b>396,907</b>	<b>396,914</b>	<b>396,674</b>

### Expenses

Administration	10,368	10,367	11,445	11,285	11,285	11,285	11,037
Wages and Benefits	261,661	323,854	331,969	340,859	340,859	340,859	340,859
Operating	15,002	39,772	41,734	39,615	39,621	39,628	39,635
Debt Charges - Interest	128	-	209	219	165	110	55
Amortization of Tangible Capital Assets	-	7,019	7,019	7,019	7,019	7,019	7,019
<b>Total Expenses</b>	<b>287,159</b>	<b>381,012</b>	<b>392,376</b>	<b>398,997</b>	<b>398,949</b>	<b>398,901</b>	<b>398,605</b>

### Other

Capital Expenditures (Excluding Wages)	-	25,000	25,000	-	-	-	-
Proceeds from Long Term Debt	-	(25,000)	(25,000)	-	-	-	-
Debt Principal Repayment	8,765	8,724	11,906	4,923	4,977	5,032	5,088
Transfer to/(from) Reserves	2,402	-	(1,875)	-	-	-	-
Unfunded Amortization	-	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)
<b>Total Other</b>	<b>11,167</b>	<b>1,705</b>	<b>3,012</b>	<b>(2,096)</b>	<b>(2,042)</b>	<b>(1,987)</b>	<b>(1,931)</b>

Building Maintenance Services (Surplus)/Deficit:

- - - - -

**Capital Project Summary**

**Building Maintenance Services**

**313**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1219 Building Maintenance Vehicle

-

24,996

24,996

-

-

-

-

**Capital Projects Total:**

**24,996**

**24,996**



## 315 Mason Road Works Yard

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

**Source of Funding:** Internal Recovery

---



### Taxation Impact

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

# Mason Road Works Yard

315

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Internal Recoveries

-

-

16,000

-

-

-

-

Total Revenues

-

-

16,000

-

-

-

-

## Expenses

Wages and Benefits

-

-

20,001

-

-

-

-

Operating

-

-

(49,001)

-

-

-

-

Total Expenses

-

-

(29,000)

-

-

-

-

## Other

Capital Expenditures (Excluding Wages)

-

-

45,000

-

-

-

-

Total Other

-

-

45,000

-

-

-

-

Mason Road Works Yard (Surplus)/Deficit:

-

-

-

-

-

-

-

**Capital Project Summary**

<b>Mason Road Works Yard</b>		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
<b>315</b>								
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	-	-	45,000	-	-	-	-
<b>Capital Projects Total:</b>				<b>45,000</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	9,350	8,995	9,553	8,925	12,828	3,903	43.73%	26.54%
Area B - Halfmoon Bay	8,366	8,675	8,675	8,001	10,740	2,739	34.23%	22.22%
Area D - Roberts Creek	5,959	6,270	6,473	6,263	8,113	1,850	29.54%	16.79%
Area E - Elphinstone	4,636	4,824	5,005	4,727	6,233	1,506	31.86%	12.90%
Area F - West Howe Sound	8,307	8,144	8,588	8,300	10,420	2,120	25.54%	21.56%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>36,618</b>	<b>36,908</b>	<b>38,293</b>	<b>36,216</b>	<b>48,334</b>	<b>12,118</b>	<b>33.46%</b>	<b>100.00%</b>
<b>Limit by law</b>	1,964,578	1,964,578	1,939,546	2,064,908	2,777,499			

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

	2018	2019	2020	2021	2022
Residential [01]	.46	.42	.44	.39	.40
Utilities [02]	1.62	1.47	1.55	1.38	1.40
Major Industry [04]	1.58	1.43	1.50	1.34	1.36
Light Industry [05]	1.58	1.43	1.50	1.34	1.36
Business and Other [06]	1.14	1.03	1.08	.97	.98
Managed Forest Land [07]	1.39	1.26	1.33	1.18	1.20
Rec/Non Profit [08]	.46	.42	.44	.39	.40
Farm [09]	.46	.42	.44	.39	.40



## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,296	2,472	2,490	2,750	2,660	(90) (3.27%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,296</b>	<b>2,472</b>	<b>2,490</b>	<b>2,750</b>	<b>2,660</b>	<b>(90) (3.27%)</b>	<b>100.00%</b>
<b>Limit by law</b>	8,915	8,915	8,292	9,033	11,993		

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

	2018	2019	2020	2021	2022
Residential [01]	3.09	2.77	3.00	3.04	2.22
Utilities [02]	10.82	9.69	10.49	10.64	7.75
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

# Langdale Street Lighting

322

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

2,748

2,750

2,660

2,815

2,630

2,568

2,564

Total Revenues

2,748

2,750

2,660

2,815

2,630

2,568

2,564

## Expenses

Administration

168

169

163

167

167

167

163

Operating

2,499

2,648

2,648

2,648

2,463

2,401

2,401

Total Expenses

2,667

2,817

2,811

2,815

2,630

2,568

2,564

## Other

Prior Year (Surplus)/Deficit

(67)

(67)

(151)

-

-

-

-

Total Other

(67)

(67)

(151)

-

-

-

-

Langdale Street Lighting (Surplus)/Deficit:

(148)

-

-

-

-

-

-

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,682	2,469	2,490	2,750	2,445	(305) (11.09%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,682</b>	<b>2,469</b>	<b>2,490</b>	<b>2,750</b>	<b>2,445</b>	<b>(305) (11.09%)</b>	<b>100.00%</b>

#### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	2.32	1.88	1.93	1.92	1.27
Utilities [02]	8.13	6.57	6.74	6.71	4.44
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-





## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	460	495	498	550	489	(61) (11.09%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>460</b>	<b>495</b>	<b>498</b>	<b>550</b>	<b>489</b>	<b>(61) (11.09%)</b>	<b>100.00%</b>
<b>Limit by law</b>	10,765	10,765	10,749	11,654	15,822		

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

	2018	2019	2020	2021	2022
Residential [01]	.58	.54	.55	.56	.36
Utilities [02]	2.02	1.91	1.92	1.95	1.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.96	1.85	1.86	1.90	1.24
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

**Veterans Street Lighting**

**326**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	552	550	489	564	527	515	514
<b>Total Revenues</b>	<b>552</b>	<b>550</b>	<b>489</b>	<b>564</b>	<b>527</b>	<b>515</b>	<b>514</b>

**Expenses**

Administration	36	34	33	34	34	34	33
Operating	457	530	530	530	493	481	481
<b>Total Expenses</b>	<b>493</b>	<b>564</b>	<b>563</b>	<b>564</b>	<b>527</b>	<b>515</b>	<b>514</b>

**Other**

Prior Year (Surplus)/Deficit	(14)	(14)	(74)	-	-	-	-
<b>Total Other</b>	<b>(14)</b>	<b>(14)</b>	<b>(74)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Veterans Street Lighting (Surplus)/Deficit:</b>	<b>(73)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	249	246	249	275	244	(31) (11.27%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>249</b>	<b>246</b>	<b>249</b>	<b>275</b>	<b>244</b>	<b>(31) (11.27%)</b>	<b>100.00%</b>

#### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	6.49	5.51	5.95	6.23	4.22
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

# Spruce Street Lighting

328

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

276

275

244

282

263

257

257

Total Revenues

276

275

244

282

263

257

257

## Expenses

Administration

12

17

16

16

16

16

16

Operating

228

266

266

266

247

241

241

Total Expenses

240

283

282

282

263

257

257

## Other

Prior Year (Surplus)/Deficit

(8)

(8)

(38)

-

-

-

-

Total Other

(8)

(8)

(38)

-

-

-

-

Spruce Street Lighting (Surplus)/Deficit:

(44)

-

-

-

-

-

-

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	2,122	1,953	2,563	5,714	(535)	(6,249) (109.36%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,122</b>	<b>1,953</b>	<b>2,563</b>	<b>5,714</b>	<b>(535)</b>	<b>(6,249) (109.36%)</b>	<b>100.00%</b>

#### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	5.25	4.19	5.72	12.09	(.89)
Utilities [02]	18.37	14.67	20.04	42.30	(3.12)
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

**Woodcreek Street Lighting**

**330**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	5,712	5,714	(535)	2,510	2,343	2,287	2,279
<b>Total Revenues</b>	<b>5,712</b>	<b>5,714</b>	<b>(535)</b>	<b>2,510</b>	<b>2,343</b>	<b>2,287</b>	<b>2,279</b>

**Expenses**

Administration	132	137	334	343	343	343	335
Operating	2,394	5,430	2,167	2,167	2,000	1,944	1,944
<b>Total Expenses</b>	<b>2,526</b>	<b>5,567</b>	<b>2,501</b>	<b>2,510</b>	<b>2,343</b>	<b>2,287</b>	<b>2,279</b>

**Other**

Prior Year (Surplus)/Deficit	147	147	(3,036)	-	-	-	-
<b>Total Other</b>	<b>147</b>	<b>147</b>	<b>(3,036)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Woodcreek Street Lighting (Surplus)/Deficit:</b>	<b>(3,039)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## 332 Fircrest Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 283 - Fircrest Street Lighting

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	498	494	499	549	1,090	541	98.54% 100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>498</b>	<b>494</b>	<b>499</b>	<b>549</b>	<b>1,090</b>	<b>541</b>	<b>98.54% 100.00%</b>

#### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	2.94	2.49	2.63	2.73	3.86
Utilities [02]	10.30	8.70	9.19	9.55	13.52
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-





## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	248	246	249	276	243	(33)	(11.96%)
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>248</b>	<b>246</b>	<b>249</b>	<b>276</b>	<b>243</b>	<b>(33)</b>	<b>(11.96%)</b>
<b>Limit by law</b>	<b>618</b>	<b>690</b>	<b>645</b>	<b>648</b>	<b>902</b>		

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

	2018	2019	2020	2021	2022
Residential [01]	1.20	1.07	1.16	1.28	.81
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



## 336 Sunnyside Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1015.1 - Sunnyside Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.140/\$1000 or \$1400

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	995	989	996	1,100	978	(122)	(11.09%)	100.00%
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>995</b>	<b>989</b>	<b>996</b>	<b>1,100</b>	<b>978</b>	<b>(122)</b>	<b>(11.09%)</b>	<b>100.00%</b>
<b>Limit by law</b>	2,198	2,522	2,447	2,593	3,306			

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

	2018	2019	2020	2021	2022
Residential [01]	6.34	5.49	5.70	5.94	4.14
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



## 340 Burns Road Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1039 - Burns Road Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.120/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	249	227	268	231	261	30	12.99%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>249</b>	<b>227</b>	<b>268</b>	<b>231</b>	<b>261</b>	<b>30</b>	<b>12.99%</b>
<b>Limit by law</b>	946	946	949	1,037	1,446		

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

	2018	2019	2020	2021	2022
Residential [01]	3.07	2.88	3.39	2.67	2.17
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

# Burns Road Street Lighting

**340**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

228

231

261

256

256

256

256

Total Revenues

228

231

261

256

256

256

256

## Expenses

Administration

12

17

15

15

15

15

15

Operating

248

241

241

241

241

241

241

Total Expenses

260

258

256

256

256

256

256

## Other

Prior Year (Surplus)/Deficit

(27)

(27)

5

-

-

-

-

Total Other

(27)

(27)

5

-

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Burns Road Street Lighting (Surplus)/Deficit:

5

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## 342 Stewart Road Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$1.500/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	498	494	498	550	489	(61) (11.09%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>498</b>	<b>494</b>	<b>498</b>	<b>550</b>	<b>489</b>	<b>(61) (11.09%)</b>	<b>100.00%</b>
<b>Limit by law</b>	2,193	2,193	2,172	2,397	3,104		

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

	2018	2019	2020	2021	2022
Residential [01]	42.67	33.79	34.39	34.42	23.63
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



# Stewart Road Street Lighting

342

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

552

550

489

564

527

515

514

Total Revenues

552

550

489

564

527

515

514

## Expenses

Administration

36

34

33

34

34

34

33

Operating

457

530

530

530

493

481

481

Total Expenses

493

564

563

564

527

515

514

## Other

Prior Year (Surplus)/Deficit

(14)

(14)

(74)

-

-

-

-

Total Other

(14)

(14)

(74)

-

-

-

-

Stewart Road Street Lighting (Surplus)/Deficit:

(73)

-

-

-

-

-

-

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	62,188	118,764	164,541	159,029	165,670	6,641	4.18%	21.00%
Area D - Roberts Creek	50,342	96,142	133,200	128,738	134,114	5,376	4.18%	17.00%
Area E - Elphinstone	35,536	67,865	94,023	90,874	94,668	3,794	4.18%	12.00%
Area F - West Howe Sound	148,066	282,772	391,764	378,641	394,452	15,811	4.18%	50.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>296,132</b>	<b>565,544</b>	<b>783,528</b>	<b>757,282</b>	<b>788,903</b>	<b>31,621</b>	<b>4.18%</b>	<b>100.00%</b>
<b>Limit by law</b>	875,648	875,648	856,560	916,812	1,205,008			



**Capital Project Summary**

Ports Services	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
345							
CP1156 Ports 5 Year Capital Renewal Plan	109,611	779,736	669,732	-	-	-	-
<b>Capital Projects Total:</b>	<b>109,611</b>	<b>779,736</b>	<b>669,732</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	33,838	33,417	33,301	33,647	33,368	(279)	(0.83%) 100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>33,838</b>	<b>33,417</b>	<b>33,301</b>	<b>33,647</b>	<b>33,368</b>	<b>(279)</b>	<b>(0.83%) 100.00%</b>
<b>Limit by law</b>	<b>71,188</b>	<b>71,188</b>	<b>73,598</b>	<b>82,472</b>	<b>108,725</b>		

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

	2018	2019	2020	2021	2022
Residential [01]	6.40	6.02	5.81	5.24	3.96
Utilities [02]	22.39	21.08	20.33	18.35	13.84
Major Industry [04]	-	-	-	-	-
Light Industry [05]	21.75	20.48	19.75	17.83	13.45
Business and Other [06]	15.68	14.76	14.23	12.85	9.69
Managed Forest Land [07]	19.19	18.07	17.42	15.73	11.87
Rec/Non Profit [08]	6.40	6.02	5.81	5.24	3.96
Farm [09]	6.39	6.02	5.81	5.24	3.96



## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	263,153	285,545	401,664	528,817	558,638	29,821 5.64%	15.55%
Area B - Halfmoon Bay	235,461	275,380	364,748	474,061	467,733	(6,328) (1.33%)	13.02%
Area D - Roberts Creek	167,702	199,035	272,160	371,069	353,311	(17,758) (4.79%)	9.83%
Area E - Elphinstone	130,478	153,119	210,449	280,072	271,449	(8,623) (3.08%)	7.55%
Area F - West Howe Sound	233,793	258,513	361,080	491,781	453,768	(38,013) (7.73%)	12.63%
<b>Member Municipalities</b>							
District of Sechelt	486,236	565,686	753,569	988,068	984,209	(3,859) (0.39%)	27.39%
Town of Gibsons	218,320	257,782	353,565	457,942	433,768	(24,174) (5.28%)	12.07%
Sechelt Indian Government District	37,751	41,348	58,334	76,206	70,556	(5,650) (7.41%)	1.96%
<b>Net Taxes Levied</b>	<b>1,772,895</b>	<b>2,036,407</b>	<b>2,775,569</b>	<b>3,668,016</b>	<b>3,593,433</b>	<b>(74,583) (2.03%)</b>	<b>100.00%</b>
<b>Limit by law</b>	5,425,765	5,425,765	5,301,078	5,588,664	7,494,253		

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

	2018	2019	2020	2021	2022
Residential [01]	13.06	13.38	18.57	23.40	17.45
Utilities [02]	45.71	46.82	65.00	81.90	61.09
Major Industry [04]	44.40	45.48	63.14	79.56	59.34
Light Industry [05]	44.40	45.48	63.14	79.56	59.34
Business and Other [06]	31.99	32.77	45.50	57.33	42.76
Managed Forest Land [07]	39.18	40.13	55.71	70.20	52.36
Rec/Non Profit [08]	13.06	13.38	18.57	23.40	17.45
Farm [09]	13.06	13.38	18.57	23.40	17.45





## Capital Project Summary

### Regional Solid Waste

350

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1257	Power Supply System Replacement	14,776	194,004	179,220	-	-	-	-
CP1276	Generator Replacement	-	5,004	5,004	-	-	-	-
CP1277	Traffic Control Lights for PH Transfer Station	-	9,996	9,996	-	-	-	-
CP1278	Forklift-Sechelt Landfill	-	24,996	24,996	-	-	-	-
CP1279	Monitoring Well Installation	4,033	65,004	60,972	-	-	-	-
CP1280	Sechelt Landfill Stage H+ Closure	-	2,499,996	2,499,996	-	-	-	-
CP1296	Sechelt Landfill Remediation work	1,571,316	1,616,316	53,724	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements – Phase I	-	-	96,000	-	-	-	-
<b>Capital Projects Total:</b>		<b>1,590,125</b>	<b>4,415,316</b>	<b>2,929,908</b>				

## 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

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## Taxation Impact

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



**Capital Project Summary**

Refuse Collection	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
<b>355</b>							
	-	-	-	-	-	-	-
<b>Capital Projects Total:</b>	-	-	-	-	-	-	-

## 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

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### Taxation Impact

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

# North Pender Harbour Water Service

365

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	255,445	255,442	266,681	266,681	266,681	266,681	266,681
User Fees & Service Charges	398,248	381,902	434,337	434,337	434,337	434,337	434,337
Investment Income	3,647	-	-	-	-	-	-
Internal Recoveries	1,467	-	-	-	-	-	-
<b>Total Revenues</b>	<b>658,807</b>	<b>637,344</b>	<b>701,018</b>	<b>701,018</b>	<b>701,018</b>	<b>701,018</b>	<b>701,018</b>

## Expenses

Administration	54,864	54,860	60,938	62,735	62,735	62,735	61,355
Wages and Benefits	141,384	279,815	258,676	269,858	269,858	269,858	269,858
Operating	105,281	228,619	262,887	127,327	127,327	127,327	127,327
Debt Charges - Interest	9,348	8,850	8,772	8,026	7,279	6,528	5,850
Amortization of Tangible Capital Assets	157,568	130,468	130,468	130,468	130,468	130,468	130,468
<b>Total Expenses</b>	<b>468,445</b>	<b>702,612</b>	<b>721,741</b>	<b>598,414</b>	<b>597,667</b>	<b>596,916</b>	<b>594,858</b>

## Other

Capital Expenditures (Excluding Wages)	49,585	211,681	1,038,686	21,000	21,000	21,000	21,000
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	33,204	33,030	33,249	33,396	33,542	33,374	20,000
Transfer to/(from) Reserves	265,077	(34,511)	(52,190)	178,676	179,277	180,196	195,628
Transfer to/(from) Other Funds	(19,334)	(145,000)	(910,000)	-	-	-	-
Unfunded Amortization	(157,568)	(130,468)	(130,468)	(130,468)	(130,468)	(130,468)	(130,468)
<b>Total Other</b>	<b>170,964</b>	<b>(65,268)</b>	<b>(20,723)</b>	<b>102,604</b>	<b>103,351</b>	<b>104,102</b>	<b>106,160</b>

North Pender Harbour Water Service (Surplus)/Deficit:	(19,398)	-	-	-	-	-	-
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## Capital Project Summary

### North Pender Harbour Water Service

365

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1051	North Pender Water - Meter Installations (Base)	5,100	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	18,099	-	-	-	-	-	-
CP1165	Pool Road Right of Way Aquisition	-	11,652	-	-	-	-	-
CP1166	Garden Bay UV Reactor	18,768	48,576	37,236	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	7,617	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	-	125,004	125,004	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	2,496	-	-	-	-
CP1284	Water metering: Leak Correlator [365]	-	2,004	2,004	-	-	-	-
CP1292	Neptune 360 Hardware [365]	-	948	948	-	-	-	-
CP1319	NPH Watermain Replacement	-	-	849,996	-	-	-	-
<b>Capital Projects Total:</b>		<b>49,584</b>	<b>211,680</b>	<b>1,038,684</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>

## 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

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### Taxation Impact

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



# South Pender Harbour Water Service

366

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	379,224	379,224	438,004	438,004	438,004	438,004	438,004
Government Transfers	30,827	71,500	40,674	-	-	-	-
User Fees & Service Charges	705,820	708,059	778,365	778,365	778,365	778,365	778,365
Investment Income	19,006	11,558	13,763	16,056	18,441	20,291	23,500
Internal Recoveries	7,315	-	-	-	-	-	-
Other Revenue	13,081	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,155,273</b>	<b>1,170,341</b>	<b>1,270,806</b>	<b>1,232,425</b>	<b>1,234,810</b>	<b>1,236,660</b>	<b>1,239,869</b>

## Expenses

Administration	98,280	98,283	101,263	104,104	104,104	104,104	101,813
Wages and Benefits	281,953	366,489	433,868	454,163	454,163	454,163	454,163
Operating	184,315	445,475	501,141	257,960	257,960	257,960	257,960
Debt Charges - Interest	52,232	52,193	51,611	51,181	50,078	49,001	47,925
Amortization of Tangible Capital Assets	327,113	299,383	299,383	299,383	299,383	299,383	299,383
<b>Total Expenses</b>	<b>943,893</b>	<b>1,261,823</b>	<b>1,387,266</b>	<b>1,166,791</b>	<b>1,165,688</b>	<b>1,164,611</b>	<b>1,161,244</b>

## Other

Capital Expenditures (Excluding Wages)	211,532	496,729	1,378,242	25,000	25,000	25,000	25,000
Proceeds from Long Term Debt	-	(80,000)	(80,000)	-	-	-	-
Debt Principal Repayment	91,403	101,198	97,547	110,917	107,870	109,897	113,283
Transfer to/(from) Reserves	304,343	(74,026)	(506,017)	229,100	235,635	236,535	239,725
Transfer to/(from) Other Funds	(68,782)	(236,000)	(706,849)	-	-	-	-
Unfunded Amortization	(327,113)	(299,383)	(299,383)	(299,383)	(299,383)	(299,383)	(299,383)
<b>Total Other</b>	<b>211,383</b>	<b>(91,482)</b>	<b>(116,460)</b>	<b>65,634</b>	<b>69,122</b>	<b>72,049</b>	<b>78,625</b>

South Pender Harbour Water Service (Surplus)/Deficit: 3 - - - - -

## Capital Project Summary

### South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1052	South Pender Water - Meter Installations (Base)	2,325	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	11,652	-	-	-	-	-	-
CP1167	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	74,664	143,508	-	-	-	-	-
CP1179	South Pender Water - Capital Third Party	3,314	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	9,661	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	36,525	87,816	58,092	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	5,004	5,004	-	-	-	-
CP1285	Water metering: Leak Correlator [366]	-	3,996	3,996	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	-	80,004	80,004	-	-	-	-
CP1293	Neptune 360 Hardware [366]	-	1,896	1,896	-	-	-	-
CP1295	Mcneil Lake Dam Upgrades	73,391	149,496	79,260	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	-	-	525,000	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	-	-	600,000	-	-	-	-
<b>Capital Projects Total:</b>		<b>211,532</b>	<b>496,716</b>	<b>1,378,248</b>	<b>24,996</b>	<b>24,996</b>	<b>24,996</b>	<b>24,996</b>

## 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

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### Taxation Impact

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

# Regional Water Services

370

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	3,379,140	3,379,143	3,725,505	3,725,505	3,725,505	3,725,505	3,725,505
Government Transfers	31,171	71,500	40,330	-	-	-	-
User Fees & Service Charges	5,917,295	5,731,579	6,441,973	6,441,973	6,441,973	6,441,973	6,441,973
Investment Income	130,105	64,814	70,666	76,692	87,166	103,245	18,743
Developer Contributions	240,555	544,500	544,500	-	-	-	-
Internal Recoveries	23,543	-	-	-	-	-	-
Other Revenue	457,989	212,800	65,800	65,800	65,800	65,800	65,800
<b>Total Revenues</b>	<b>10,179,798</b>	<b>10,004,336</b>	<b>10,888,774</b>	<b>10,309,970</b>	<b>10,320,444</b>	<b>10,336,523</b>	<b>10,252,021</b>

## Expenses

Administration	971,268	971,269	981,120	1,002,244	1,002,244	1,002,244	980,190
Wages and Benefits	2,707,848	3,305,607	3,818,173	3,920,702	3,920,702	3,920,702	3,920,702
Operating	2,034,520	3,354,062	3,575,617	1,697,712	1,697,801	1,697,892	1,697,985
Debt Charges - Interest	31,657	320,022	256,788	310,900	518,024	515,412	483,925
Amortization of Tangible Capital Assets	1,728,945	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
<b>Total Expenses</b>	<b>7,474,238</b>	<b>9,598,860</b>	<b>10,279,598</b>	<b>8,579,458</b>	<b>8,786,671</b>	<b>8,784,150</b>	<b>8,730,702</b>

## Other

Capital Expenditures (Excluding Wages)	2,533,908	23,064,422	25,334,715	1,565,599	1,565,599	1,565,599	1,565,599
Proceeds from Long Term Debt	(138,630)	(15,753,000)	(16,646,959)	-	-	-	-
Debt Principal Repayment	281,143	347,804	329,465	473,754	1,087,508	1,082,667	840,788
Transfer to/(from) Reserves	1,911,800	(6,028,039)	(7,336,935)	1,339,059	528,566	552,007	762,832
Transfer to/(from) Other Funds	(729,213)	422,189	576,790	-	-	-	-
Unfunded Amortization	(1,728,945)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)
<b>Total Other</b>	<b>2,130,063</b>	<b>405,476</b>	<b>609,176</b>	<b>1,730,512</b>	<b>1,533,773</b>	<b>1,552,373</b>	<b>1,521,319</b>

Regional Water Services (Surplus)/Deficit:

(575,497)

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# Capital Project Summary

## Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1045	Regional Water - New Connections (Base)	113,455	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	767,001	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	9,756	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	61,735	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	75,275	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	8,677	20,004	20,004	20,004	20,004	20,004	20,004
CP1116	Langdale Well Pump Station Upgrade	316,944	293,520	-	-	-	-	-
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	4,200	43,464	41,124	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	84,269	200,004	126,204	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	88,756	2,144,904	2,076,516	-	-	-	-
CP1146	Regional Water - Contributed Assets	240,555	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	-	7,250,004	7,250,004	-	-	-	-
CP1177	Regional Water - Capital Third Party	88,075	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	-	249,996	249,996	-	-	-	-
CP1204	Reed Road and Elphinstone Watermain Replacement	-	750,000	1,178,076	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	2,247	249,996	249,996	-	-	-	-
CP1207	Regional Pressure Reducing Valve Replacements	126,326	125,004	-	-	-	-	-
CP1209	Chapman Creek Water Treatment Plant Hot Water Upgrade	15,180	18,972	9,576	-	-	-	-
CP1210	Cemetery Reservoir Fencing and Road Access	14,134	17,520	-	-	-	-	-
CP1212	Emergency Water Storage Tanks	1	-	-	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	-	46,500	46,500	-	-	-	-
CP1214	Utility Vehicle Purchase	-	46,500	46,500	-	-	-	-
CP1215	Equipment Purchase – Excavator and Trailer	138,630	200,004	-	-	-	-	-
CP1230	Replacement of Mason Road Gate	-	14,004	-	-	-	-	-
CP1239	Groundwater Investigation Phase 4 - Church Road	195,011	7,533,216	7,897,572	-	-	-	-
CP1258	Groundwater Investigation-Langdale	1,118	1,277,604	1,277,604	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	-	210,000	210,000	-	-	-	-
CP1266	Water metering: Leak Correlator [370]	-	33,996	33,996	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	132,036	240,504	114,348	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	-	69,996	69,996	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	125	74,124	74,124	-	-	-	-
CP1270	Champan Creek WTP Chlorine Upgrades	623	-	-	-	-	-	-
CP1271	Eastbourne Groundwater Investigation	913	350,004	350,004	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	42,504	-	-	-	-

CP1294	Neptune 360 Hardware [370]	-	16,500	16,500	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	-	-	99,996	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	-	-	75,000	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	-	-	783,000	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	-	-	624,996	-	-	-	-
CP1318	EOC-Granthams Landing Pump Station	48,868	-	-	-	-	-	-
CP1321	Single Axle Dump Truck	-	-	225,000	-	-	-	-
CP1322	Light Duty Trucks	-	-	150,000	-	-	-	-
CP1323	RWS Vehicle Purchases (2022)	-	-	200,004	-	-	-	-
CP1338	Emergency Repair Watermain Sechelt Airport	-	-	249,996	-	-	-	-
<b>Capital Projects Total:</b>		<b>2,533,910</b>	<b>23,064,432</b>	<b>25,334,724</b>	<b>1,565,592</b>	<b>1,565,592</b>	<b>1,565,592</b>	<b>1,565,592</b>

## 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

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### Taxation Impact

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

# Greaves Rd Waste Water Plant

381

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	1,212	1,212	2,400	2,400	2,400	2,400	2,400
Government Transfers	6,000	6,189	-	-	-	-	-
User Fees & Service Charges	2,464	2,405	2,439	2,439	2,439	2,439	2,439
Investment Income	81	-	-	-	-	-	-
<b>Total Revenues</b>	<b>9,757</b>	<b>9,806</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>

## Expenses

Administration	216	211	207	215	215	215	210
Wages and Benefits	2,135	1,731	1,942	1,992	1,992	1,992	1,992
Operating	7,160	8,198	7,652	752	752	752	752
Debt Charges - Interest	2	-	5	4	3	1	-
<b>Total Expenses</b>	<b>9,513</b>	<b>10,140</b>	<b>9,806</b>	<b>2,963</b>	<b>2,962</b>	<b>2,960</b>	<b>2,954</b>

## Other

Debt Principal Repayment	120	122	124	125	126	125	-
Transfer to/(from) Reserves	117	(456)	(5,091)	1,751	1,751	1,754	1,885
<b>Total Other</b>	<b>237</b>	<b>(334)</b>	<b>(4,967)</b>	<b>1,876</b>	<b>1,877</b>	<b>1,879</b>	<b>1,885</b>

Greaves Rd Waste Water Plant (Surplus)/Deficit:

(7)

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## 382 Woodcreek Park Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Woodcreek Park Waste Water Plant

382

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	22,044	22,046	29,200	29,200	29,200	29,200	29,200
User Fees & Service Charges	48,084	47,390	48,054	49,496	50,981	50,981	50,981
Investment Income	1,025	-	-	-	-	-	-
Other Revenue	299	-	-	-	-	-	-
<b>Total Revenues</b>	<b>71,452</b>	<b>69,436</b>	<b>77,254</b>	<b>78,696</b>	<b>80,181</b>	<b>80,181</b>	<b>80,181</b>

## Expenses

Administration	8,676	8,679	5,019	5,169	5,169	5,169	5,055
Wages and Benefits	16,872	23,677	26,002	26,656	26,656	26,656	26,656
Operating	26,401	54,753	50,362	22,296	22,296	22,296	22,296
Debt Charges - Interest	46	-	43	31	19	7	-
Amortization of Tangible Capital Assets	8,964	8,959	8,959	8,959	8,959	8,959	8,959
<b>Total Expenses</b>	<b>60,959</b>	<b>96,068</b>	<b>90,385</b>	<b>63,111</b>	<b>63,099</b>	<b>63,087</b>	<b>62,966</b>

## Other

Capital Expenditures (Excluding Wages)	11,519	-	-	-	-	-	-
Debt Principal Repayment	1,067	1,052	1,070	1,082	1,094	1,081	-
Transfer to/(from) Reserves	7,371	(8,725)	4,260	23,462	24,947	24,972	26,174
Transfer to/(from) Other Funds	(498)	(10,000)	(9,502)	-	-	-	-
Unfunded Amortization	(8,964)	(8,959)	(8,959)	(8,959)	(8,959)	(8,959)	(8,959)
<b>Total Other</b>	<b>10,495</b>	<b>(26,632)</b>	<b>(13,131)</b>	<b>15,585</b>	<b>17,082</b>	<b>17,094</b>	<b>17,215</b>

Woodcreek Park Waste Water Plant (Surplus)/Deficit:

2

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**Capital Project Summary**

**Woodcreek Park Waste Water Plant**

**382**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1187 Woodcreek Park Sand Filter Remediation

11,519

-

-

-

-

-

-

**Capital Projects Total:**

**11,519**

## 383 Sunnyside Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Sunnyside Waste Water Plant

383

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	2,220	2,222	3,322	3,322	3,322	3,322	3,322
User Fees & Service Charges	5,868	5,876	5,962	6,141	6,325	6,325	6,325
Investment Income	187	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,275</b>	<b>8,098</b>	<b>9,284</b>	<b>9,463</b>	<b>9,647</b>	<b>9,647</b>	<b>9,647</b>

## Expenses

Administration	204	205	289	301	301	301	294
Wages and Benefits	2,082	2,933	2,136	2,190	2,190	2,190	2,190
Operating	401	4,485	6,378	478	478	478	478
Debt Charges - Interest	2	-	5	4	3	1	-
<b>Total Expenses</b>	<b>2,689</b>	<b>7,623</b>	<b>8,808</b>	<b>2,973</b>	<b>2,972</b>	<b>2,970</b>	<b>2,962</b>

## Other

Debt Principal Repayment	120	122	124	125	126	125	-
Transfer to/(from) Reserves	5,466	353	352	6,365	6,549	6,552	6,685
<b>Total Other</b>	<b>5,586</b>	<b>475</b>	<b>476</b>	<b>6,490</b>	<b>6,675</b>	<b>6,677</b>	<b>6,685</b>

Sunnyside Waste Water Plant (Surplus)/Deficit:

- - - - - - -

## 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

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### Taxation Impact

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

# Jolly Roger Waste Water Plant

384

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	4,712	4,762	4,864	4,864	4,864	4,864	4,864
User Fees & Service Charges	26,027	25,798	25,809	25,809	25,809	25,809	25,809
Investment Income	346	-	-	-	-	-	-
<b>Total Revenues</b>	<b>31,085</b>	<b>30,560</b>	<b>30,673</b>	<b>30,673</b>	<b>30,673</b>	<b>30,673</b>	<b>30,673</b>

## Expenses

Administration	2,016	2,021	2,224	2,293	2,293	2,293	2,243
Wages and Benefits	5,820	12,029	12,097	12,403	12,403	12,403	12,403
Operating	9,709	17,468	19,587	13,687	13,687	13,687	13,687
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	1,296	1,293	1,293	1,293	1,293	1,293	1,293
<b>Total Expenses</b>	<b>18,865</b>	<b>32,811</b>	<b>35,223</b>	<b>29,692</b>	<b>29,686</b>	<b>29,680</b>	<b>29,626</b>

## Other

Capital Expenditures (Excluding Wages)	2,731	9,000	6,269	-	-	-	-
Debt Principal Repayment	530	526	535	541	547	540	-
Transfer to/(from) Reserves	12,086	(5,984)	(7,400)	1,733	1,733	1,746	2,340
Transfer to/(from) Other Funds	(1,839)	(4,500)	(2,661)	-	-	-	-
Unfunded Amortization	(1,296)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)
<b>Total Other</b>	<b>12,212</b>	<b>(2,251)</b>	<b>(4,550)</b>	<b>981</b>	<b>987</b>	<b>993</b>	<b>1,047</b>

Jolly Roger Waste Water Plant (Surplus)/Deficit:	(8)	-	-	-	-	-	-
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**Capital Project Summary**

**Jolly Roger Waste Water Plant**

**384**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1287 Headworks Replacement-Jolly Rodger WWTP

2,731

9,000

6,264

-

-

-

-

**Capital Projects Total:**

**2,731**

**9,000**

**6,264**



## 385 Secret Cove Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Secret Cove Waste Water Plant

385

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	4,560	5,168	5,168	5,168	5,168	5,168	5,168
User Fees & Service Charges	24,857	24,784	24,856	24,856	24,856	24,856	24,856
Investment Income	260	-	-	-	-	-	-
<b>Total Revenues</b>	<b>29,677</b>	<b>29,952</b>	<b>30,024</b>	<b>30,024</b>	<b>30,024</b>	<b>30,024</b>	<b>30,024</b>

## Expenses

Administration	1,824	1,821	2,046	2,111	2,111	2,111	2,065
Wages and Benefits	5,402	12,142	12,233	12,542	12,542	12,542	12,542
Operating	4,782	14,986	17,101	11,201	11,201	11,201	11,201
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	1,380	1,381	1,381	1,381	1,381	1,381	1,381
<b>Total Expenses</b>	<b>13,412</b>	<b>30,330</b>	<b>32,783</b>	<b>27,251</b>	<b>27,245</b>	<b>27,239</b>	<b>27,189</b>

## Other

Capital Expenditures (Excluding Wages)	2,273	9,000	6,727	-	-	-	-
Debt Principal Repayment	530	526	535	541	547	540	-
Transfer to/(from) Reserves	16,357	(4,023)	(5,655)	3,613	3,613	3,626	4,216
Transfer to/(from) Other Funds	(1,515)	(4,500)	(2,985)	-	-	-	-
Unfunded Amortization	(1,380)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)
<b>Total Other</b>	<b>16,265</b>	<b>(378)</b>	<b>(2,759)</b>	<b>2,773</b>	<b>2,779</b>	<b>2,785</b>	<b>2,835</b>

Secret Cove Waste Water Plant (Surplus)/Deficit:

- - - - -

**Capital Project Summary**

**Secret Cove Waste Water Plant**

**385**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1288 Headworks Replacement-Secret Cove WWTP

2,273

9,000

6,732

-

-

-

-

**Capital Projects Total:**

**2,273**

**9,000**

**6,732**

## 386 Lee Bay Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Lee Bay Waste Water Plant

386

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	17,952	18,258	36,158	36,158	36,158	36,158	36,158
User Fees & Service Charges	56,699	53,472	57,057	57,057	57,057	57,057	57,057
Investment Income	3,119	-	-	-	-	-	-
Other Revenue	709	-	-	-	-	-	-
<b>Total Revenues</b>	<b>78,479</b>	<b>71,730</b>	<b>93,215</b>	<b>93,215</b>	<b>93,215</b>	<b>93,215</b>	<b>93,215</b>

## Expenses

Administration	4,236	4,233	4,504	4,637	4,637	4,637	4,535
Wages and Benefits	15,659	19,780	21,782	22,324	22,324	22,324	22,324
Operating	30,592	44,408	46,890	30,440	30,440	30,440	30,440
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	8,892	1,397	1,397	1,397	1,397	1,397	1,397
<b>Total Expenses</b>	<b>59,403</b>	<b>69,818</b>	<b>74,595</b>	<b>58,814</b>	<b>58,808</b>	<b>58,802</b>	<b>58,696</b>

## Other

Debt Principal Repayment	530	526	535	541	547	540	-
Transfer to/(from) Reserves	27,444	2,783	19,482	35,257	35,257	35,270	35,916
Unfunded Amortization	(8,892)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
<b>Total Other</b>	<b>19,082</b>	<b>1,912</b>	<b>18,620</b>	<b>34,401</b>	<b>34,407</b>	<b>34,413</b>	<b>34,519</b>

Lee Bay Waste Water Plant (Surplus)/Deficit:

6

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**Capital Project Summary**

**Lee Bay Waste Water Plant**

**386**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

- - - - -

Capital Projects Total:

- - - - -

## 387 Square Bay Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Square Bay Waste Water Plant

387

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

- - - - -

Frontage & Parcel Taxes

20,220 20,220 20,220 20,220 20,220 20,220 20,220

User Fees & Service Charges

54,394 52,400 67,224 67,224 67,224 67,224 67,224

Investment Income

946 313 635 966 1,308 1,660 2,022

Other Revenue

9,450 - - - - -

Total Revenues

85,010 72,933 88,079 88,410 88,752 89,104 89,466

## Expenses

Administration

8,100 8,099 8,387 8,641 8,641 8,641 8,451

Wages and Benefits

25,579 42,345 45,492 46,632 46,632 46,632 46,632

Operating

29,850 72,109 51,151 28,551 28,551 28,551 28,551

Debt Charges - Interest

7,492 7,448 7,491 7,479 7,467 7,455 7,448

Amortization of Tangible Capital Assets

42,684 9,070 9,070 9,070 9,070 9,070 9,070

Total Expenses

113,705 139,071 121,591 100,373 100,361 100,349 100,152

## Other

Capital Expenditures (Excluding Wages)

1,798 16,475 14,677 - - - -

Debt Principal Repayment

11,797 11,786 12,125 12,468 12,822 13,161 12,443

Transfer to/(from) Reserves

846 (52,975) (51,244) (15,361) (15,361) (15,336) (14,059)

Transfer to/(from) Other Funds

(449) (7,500) - - - -

Transfer to/(from) Accumulated Surplus

- (24,854) - - - -

Unfunded Amortization

(42,684) (9,070) (9,070) (9,070) (9,070) (9,070) (9,070)

Total Other

(28,692) (66,138) (33,512) (11,963) (11,609) (11,245) (10,686)

Square Bay Waste Water Plant (Surplus)/Deficit:

3 - - - - -



**Capital Project Summary**

**Square Bay Waste Water Plant**

**387**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1185 Square Bay Infiltration Reduction

1,798

16,476

14,676

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**Capital Projects Total:**

**1,798**

**16,476**

**14,676**

## 388 Langdale Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Langdale Waste Water Plant

388

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	8,076	8,080	16,000	16,320	16,646	16,646	16,646
User Fees & Service Charges	45,926	44,400	45,057	46,409	47,801	47,801	47,801
Investment Income	290	-	-	-	-	-	-
<b>Total Revenues</b>	<b>54,292</b>	<b>52,480</b>	<b>61,057</b>	<b>62,729</b>	<b>64,447</b>	<b>64,447</b>	<b>64,447</b>

## Expenses

Administration	3,972	3,968	4,170	4,301	4,301	4,301	4,206
Wages and Benefits	6,613	23,475	24,612	25,229	25,229	25,229	25,229
Operating	25,813	25,736	28,051	22,151	22,151	22,151	22,151
Debt Charges - Interest	24	-	626	1,026	772	514	260
Amortization of Tangible Capital Assets	3,768	3,764	3,764	3,764	3,764	3,764	3,764
<b>Total Expenses</b>	<b>40,190</b>	<b>56,943</b>	<b>61,223</b>	<b>56,471</b>	<b>56,217</b>	<b>55,959</b>	<b>55,610</b>

## Other

Capital Expenditures (Excluding Wages)	-	-	261,000	-	-	-	-
Proceeds from Long Term Debt	-	-	(100,000)	-	-	-	-
Debt Principal Repayment	530	526	10,535	20,541	20,547	20,540	20,000
Transfer to/(from) Reserves	17,345	(1,225)	(41,937)	(10,519)	(8,553)	(8,288)	(7,399)
Transfer to/(from) Other Funds	-	-	(126,000)	-	-	-	-
Unfunded Amortization	(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
<b>Total Other</b>	<b>14,107</b>	<b>(4,463)</b>	<b>(166)</b>	<b>6,258</b>	<b>8,230</b>	<b>8,488</b>	<b>8,837</b>

Langdale Waste Water Plant (Surplus)/Deficit:

5

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**Capital Project Summary**

**Langdale Waste Water Plant**

**388**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1337 Langdale WWTP Remediation Project

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261,000

-

-

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**Capital Projects Total:**

**261,000**

## 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

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### Taxation Impact

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

# Canoe Rd Waste Water Plant

389

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	4,248	4,243	4,243	4,243	4,243	4,243	4,243
User Fees & Service Charges	6,012	5,824	5,912	5,912	5,912	5,912	5,912
Investment Income	40	-	-	-	-	-	-
Other Revenue	116	-	-	-	-	-	-
<b>Total Revenues</b>	<b>10,416</b>	<b>10,067</b>	<b>10,155</b>	<b>10,155</b>	<b>10,155</b>	<b>10,155</b>	<b>10,155</b>

## Expenses

Administration	480	476	492	507	507	507	496
Wages and Benefits	1,114	2,590	2,863	2,932	2,932	2,932	2,932
Operating	1,061	997	2,706	758	711	689	689
Debt Charges - Interest	2	-	5	4	3	1	-
Amortization of Tangible Capital Assets	1,764	-	-	-	-	-	-
<b>Total Expenses</b>	<b>4,421</b>	<b>4,063</b>	<b>6,066</b>	<b>4,201</b>	<b>4,153</b>	<b>4,129</b>	<b>4,117</b>

## Other

Debt Principal Repayment	4,056	4,058	4,014	4,015	3,673	125	-
Transfer to/(from) Reserves	3,701	1,946	75	1,939	2,329	5,901	6,038
Unfunded Amortization	(1,764)	-	-	-	-	-	-
<b>Total Other</b>	<b>5,993</b>	<b>6,004</b>	<b>4,089</b>	<b>5,954</b>	<b>6,002</b>	<b>6,026</b>	<b>6,038</b>

Canoe Rd Waste Water Plant (Surplus)/Deficit:	(2)	-	-	-	-	-	-
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**Capital Project Summary**

**Canoe Rd Waste Water Plant**

**389**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

- - - - -

Capital Projects Total:

- - - - -

## 390 Merrill Crescent Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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



# Merrill Crescent Waste Water Plant

390

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	4,572	4,470	5,600	5,600	5,600	5,600	5,600
Government Transfers	6,000	6,189	-	-	-	-	-
User Fees & Service Charges	23,681	19,961	27,276	27,276	27,276	27,276	27,276
Investment Income	18	-	-	-	-	-	-
Other Revenue	1,897	-	-	-	-	-	-
<b>Total Revenues</b>	<b>36,168</b>	<b>30,620</b>	<b>32,876</b>	<b>32,876</b>	<b>32,876</b>	<b>32,876</b>	<b>32,876</b>

## Expenses

Administration	1,884	1,879	1,834	1,892	1,892	1,892	1,850
Wages and Benefits	9,429	10,411	11,483	11,772	11,772	11,772	11,772
Operating	16,491	16,288	10,659	8,722	8,688	8,671	8,671
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	2,052	557	557	557	557	557	557
<b>Total Expenses</b>	<b>29,880</b>	<b>29,135</b>	<b>24,555</b>	<b>22,959</b>	<b>22,919</b>	<b>22,896</b>	<b>22,850</b>

## Other

Debt Principal Repayment	3,479	3,470	3,445	3,451	3,200	540	-
Transfer to/(from) Reserves	4,867	(1,428)	5,433	7,023	7,314	9,997	10,583
Unfunded Amortization	(2,052)	(557)	(557)	(557)	(557)	(557)	(557)
<b>Total Other</b>	<b>6,294</b>	<b>1,485</b>	<b>8,321</b>	<b>9,917</b>	<b>9,957</b>	<b>9,980</b>	<b>10,026</b>

Merrill Crescent Waste Water Plant (Surplus)/Deficit:

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**Capital Project Summary**

**Merrill Crescent Waste Water Plant**

**390**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

- - - - -

Capital Projects Total:

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## 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

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### Taxation Impact

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

# Curran Rd Waste Water Plant

391

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	17,712	17,710	17,710	17,710	17,710	17,710	17,710
User Fees & Service Charges	36,749	35,863	36,503	36,503	36,503	36,503	36,503
Investment Income	414	-	-	-	-	-	-
Other Revenue	10,352	-	-	-	-	-	-
<b>Total Revenues</b>	<b>65,227</b>	<b>53,573</b>	<b>54,213</b>	<b>54,213</b>	<b>54,213</b>	<b>54,213</b>	<b>54,213</b>

## Expenses

Administration	2,940	2,938	3,147	3,242	3,242	3,242	3,171
Wages and Benefits	9,333	15,427	16,930	17,359	17,359	17,359	17,359
Operating	24,137	15,946	18,904	16,304	16,304	16,304	16,304
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	5,382	3,324	3,324	3,324	3,324	3,324	3,324
<b>Total Expenses</b>	<b>41,816</b>	<b>37,635</b>	<b>42,327</b>	<b>40,245</b>	<b>40,239</b>	<b>40,233</b>	<b>40,158</b>

## Other

Capital Expenditures (Excluding Wages)	23,583	26,814	-	-	-	-	-
Debt Principal Repayment	530	526	535	541	547	540	-
Transfer to/(from) Reserves	18,086	5,329	14,675	16,751	16,751	16,764	17,379
Transfer to/(from) Other Funds	(13,407)	(13,407)	-	-	-	-	-
Unfunded Amortization	(5,382)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)
<b>Total Other</b>	<b>23,410</b>	<b>15,938</b>	<b>11,886</b>	<b>13,968</b>	<b>13,974</b>	<b>13,980</b>	<b>14,055</b>

Curran Rd Waste Water Plant (Surplus)/Deficit:

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**Capital Project Summary**

**Curran Rd Waste Water Plant**

**391**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1170 Marine Outfall Anchor Weights Replacement

23,583

26,820

-

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-

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**Capital Projects Total:**

**23,583**

**26,820**

## 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

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### Taxation Impact

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

# Roberts Creek Co-Housing Treatment Plant

392

Actuals

Amended Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	9,420	9,424	12,400	12,648	12,901	12,901	12,901
User Fees & Service Charges	27,180	26,441	27,701	28,532	29,388	29,388	29,388
Investment Income	253	-	-	-	-	-	-
Other Revenue	-	15,000	15,000	-	-	-	-
<b>Total Revenues</b>	<b>36,853</b>	<b>50,865</b>	<b>55,101</b>	<b>41,180</b>	<b>42,289</b>	<b>42,289</b>	<b>42,289</b>

## Expenses

Administration	3,336	3,340	3,302	3,408	3,408	3,408	3,333
Wages and Benefits	16,466	20,713	22,743	23,312	23,312	23,312	23,312
Operating	13,116	12,330	14,432	12,532	12,532	12,532	12,532
Debt Charges - Interest	46	-	43	31	19	7	-
Amortization of Tangible Capital Assets	4,764	4,766	4,766	4,766	4,766	4,766	4,766
<b>Total Expenses</b>	<b>37,728</b>	<b>41,149</b>	<b>45,286</b>	<b>44,049</b>	<b>44,037</b>	<b>44,025</b>	<b>43,943</b>

## Other

Capital Expenditures (Excluding Wages)	35,692	50,000	15,000	-	-	-	-
Debt Principal Repayment	1,067	1,052	1,070	1,082	1,094	1,081	-
Transfer to/(from) Reserves	(24,968)	(28,671)	(1,489)	815	1,924	1,949	3,112
Transfer to/(from) Other Funds	(7,899)	(7,899)	-	-	-	-	-
Unfunded Amortization	(4,764)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)
<b>Total Other</b>	<b>(872)</b>	<b>9,716</b>	<b>9,815</b>	<b>(2,869)</b>	<b>(1,748)</b>	<b>(1,736)</b>	<b>(1,654)</b>

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

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**Capital Project Summary**

**Roberts Creek Co-Housing Treatment Plant**

**392**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

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

35,692

50,004

15,000

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**Capital Projects Total:**

**35,692**

**50,004**

**15,000**



## 393 Lillies Lake Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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### Taxation Impact

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

# Lillies Lake Waste Water Plant

393

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	5,916	5,916	5,712	5,712	5,712	5,712	5,712
User Fees & Service Charges	19,824	19,619	19,933	19,933	19,933	19,933	19,933
Investment Income	362	-	-	-	-	-	-
<b>Total Revenues</b>	<b>26,102</b>	<b>25,535</b>	<b>25,645</b>	<b>25,645</b>	<b>25,645</b>	<b>25,645</b>	<b>25,645</b>

## Expenses

Administration	2,604	2,608	2,538	2,616	2,616	2,616	2,558
Wages and Benefits	9,245	13,387	13,607	13,951	13,951	13,951	13,951
Operating	13,333	14,642	16,724	10,824	10,824	10,824	10,824
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860	4,860	4,860
<b>Total Expenses</b>	<b>30,066</b>	<b>35,497</b>	<b>37,751</b>	<b>32,267</b>	<b>32,261</b>	<b>32,255</b>	<b>32,193</b>

## Other

Capital Expenditures (Excluding Wages)	-	-	35,000	-	-	-	-
Debt Principal Repayment	530	526	535	541	547	540	-
Transfer to/(from) Reserves	353	(5,628)	(42,781)	(2,303)	(2,303)	(2,290)	(1,688)
Unfunded Amortization	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
<b>Total Other</b>	<b>(3,977)</b>	<b>(9,962)</b>	<b>(12,106)</b>	<b>(6,622)</b>	<b>(6,616)</b>	<b>(6,610)</b>	<b>(6,548)</b>

Lillies Lake Waste Water Plant (Surplus)/Deficit:

(13) - - - - -

**Capital Project Summary**

**Lillies Lake Waste Water Plant**

**393**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1315 System Repairs & Upgrades

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-

35,004

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**Capital Projects Total:**

**35,004**

## 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

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### Taxation Impact

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

# Painted Boat Waste Water Plant

394

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	6,468	6,868	10,268	10,268	10,268	10,268	10,268
User Fees & Service Charges	21,888	21,973	23,650	23,650	23,650	23,650	23,650
Investment Income	380	-	-	-	-	-	-
<b>Total Revenues</b>	<b>28,736</b>	<b>28,841</b>	<b>33,918</b>	<b>33,918</b>	<b>33,918</b>	<b>33,918</b>	<b>33,918</b>

## Expenses

Administration	2,364	2,359	2,246	2,312	2,312	2,312	2,261
Wages and Benefits	4,479	9,641	10,395	10,660	10,660	10,660	10,660
Operating	3,711	7,905	10,016	8,116	8,116	8,116	8,116
Debt Charges - Interest	24	-	22	16	10	4	-
Amortization of Tangible Capital Assets	7,224	7,220	7,220	7,220	7,220	7,220	7,220
<b>Total Expenses</b>	<b>17,802</b>	<b>27,125</b>	<b>29,899</b>	<b>28,324</b>	<b>28,318</b>	<b>28,312</b>	<b>28,257</b>

## Other

Capital Expenditures (Excluding Wages)	-	-	7,500	-	-	-	-
Debt Principal Repayment	530	526	535	541	547	540	-
Transfer to/(from) Reserves	17,632	8,410	3,204	12,273	12,273	12,286	12,881
Unfunded Amortization	(7,224)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)
<b>Total Other</b>	<b>10,938</b>	<b>1,716</b>	<b>4,019</b>	<b>5,594</b>	<b>5,600</b>	<b>5,606</b>	<b>5,661</b>

Painted Boat Waste Water Plant (Surplus)/Deficit:

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**Capital Project Summary**

**Painted Boat Waste Water Plant**

**394**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1316 Flow Meter

-

-

7,500

-

-

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**Capital Projects Total:**

**7,500**

## 395 Sakinaw Ridge Waste Water Plant

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

**Source of Funding:** User Fees & Parcel Tax

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## Taxation Impact

# Sakinaw Ridge Waste Water Plant

395

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Frontage & Parcel Taxes	24,516	24,513	24,513	24,513	24,513	24,513	24,513
User Fees & Service Charges	13,063	10,432	13,236	13,236	13,236	13,236	13,236
Investment Income	147	-	-	-	-	-	-
<b>Total Revenues</b>	<b>37,726</b>	<b>34,945</b>	<b>37,749</b>	<b>37,749</b>	<b>37,749</b>	<b>37,749</b>	<b>37,749</b>

## Expenses

Administration	4,644	4,640	4,406	4,534	4,534	4,534	4,434
Wages and Benefits	5,432	18,388	20,087	20,592	20,592	20,592	20,592
Operating	7,139	14,049	16,158	14,258	14,258	14,258	14,258
Debt Charges - Interest	46	-	43	31	19	7	-
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
<b>Total Expenses</b>	<b>33,389</b>	<b>53,204</b>	<b>56,821</b>	<b>55,542</b>	<b>55,530</b>	<b>55,518</b>	<b>55,411</b>

## Other

Debt Principal Repayment	1,066	1,052	1,069	1,081	1,093	1,080	-
Transfer to/(from) Reserves	19,405	19,831	(4,014)	(2,747)	(2,747)	(2,722)	(1,535)
Transfer to/(from) Accumulated Surplus	-	(23,015)	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
<b>Total Other</b>	<b>4,343</b>	<b>(18,259)</b>	<b>(19,072)</b>	<b>(17,793)</b>	<b>(17,781)</b>	<b>(17,769)</b>	<b>(17,662)</b>

Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:

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**Capital Project Summary**

**Sakinaw Ridge Waste Water Plant**

**395**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

- - - - -

Capital Projects Total:

- - - - -

## 400 Cemetery



**About:** Operates Seaview cemetery, and maintains Kleindale and Elphinstone cemeteries. Parks staff perform the duties in this function.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** Order in Council 3402, 1974 - Cemetery

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.027/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	16,386	15,432	10,107	15,131	17,113	1,982	13.10%	15.55%
Area B - Halfmoon Bay	14,662	14,882	9,178	13,565	14,328	763	5.62%	13.02%
Area D - Roberts Creek	10,443	10,756	6,848	10,618	10,823	205	1.93%	9.83%
Area E - Elphinstone	8,125	8,275	5,295	8,014	8,315	301	3.76%	7.55%
Area F - West Howe Sound	14,558	13,971	9,086	14,072	13,900	(172)	(1.22%)	12.63%
<b>Member Municipalities</b>								
District of Sechelt	30,277	30,571	18,962	28,272	30,150	1,878	6.64%	27.39%
Town of Gibsons	13,594	13,931	8,897	13,103	13,288	185	1.41%	12.07%
Sechelt Indian Government District	2,351	2,235	1,468	2,181	2,161	(20)	(0.92%)	1.96%
<b>Net Taxes Levied</b>	<b>110,395</b>	<b>110,053</b>	<b>69,841</b>	<b>104,956</b>	<b>110,079</b>	<b>5,123</b>	<b>4.88%</b>	<b>100.00%</b>
<b>Limit by law</b>	366,239	366,239	357,823	377,235	505,862			

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

	2018	2019	2020	2021	2022
Residential [01]	.81	.72	.47	.67	.53
Utilities [02]	2.85	2.53	1.64	2.34	1.87
Major Industry [04]	2.76	2.46	1.59	2.28	1.82
Light Industry [05]	2.76	2.46	1.59	2.28	1.82
Business and Other [06]	1.99	1.77	1.14	1.64	1.31
Managed Forest Land [07]	2.44	2.17	1.40	2.01	1.60
Rec/Non Profit [08]	.81	.72	.47	.67	.53
Farm [09]	.81	.72	.47	.67	.53



# 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	137,381	146,400	148,842	163,427	170,857	7,430	4.55%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>137,381</b>	<b>146,400</b>	<b>148,842</b>	<b>163,427</b>	<b>170,857</b>	<b>7,430</b>	<b>4.55%</b>	<b>100.00%</b>
<b>Limit by law</b>	606,198	606,198	614,335	644,265	922,983			

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

	2018	2019	2020	2021	2022
Residential [01]	6.82	6.86	6.88	7.23	5.34
Utilities [02]	23.86	24.00	24.09	25.31	18.68
Major Industry [04]	-	-	-	-	-
Light Industry [05]	23.18	23.32	23.40	24.59	18.15
Business and Other [06]	16.70	16.80	16.86	17.72	13.08
Managed Forest Land [07]	20.45	20.58	20.65	21.69	16.01
Rec/Non Profit [08]	6.82	6.86	6.88	7.23	5.34
Farm [09]	6.82	6.86	6.88	7.23	5.34



## 500 Regional Planning



**About:** Provides regional growth management and development co-ordination services. Services associated with this function involve interjurisdictional planning.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Letters Patent

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	23,950	18,510	23,372	25,525	29,821	4,296	16.83%	15.55%
Area B - Halfmoon Bay	21,430	17,851	21,223	22,882	24,968	2,086	9.12%	13.02%
Area D - Roberts Creek	15,263	12,902	15,836	17,911	18,860	949	5.30%	9.83%
Area E - Elphinstone	11,875	9,926	12,245	13,519	14,490	971	7.18%	7.55%
Area F - West Howe Sound	21,278	16,758	21,010	23,738	24,222	484	2.04%	12.63%
<b>Member Municipalities</b>								
District of Sechelt	44,253	36,670	43,848	47,693	52,538	4,845	10.16%	27.39%
Town of Gibsons	19,870	16,711	20,573	22,104	23,155	1,051	4.75%	12.07%
Sechelt Indian Government District	3,436	2,680	3,394	3,678	3,766	88	2.39%	1.96%
<b>Net Taxes Levied</b>	<b>161,353</b>	<b>132,009</b>	<b>161,501</b>	<b>177,050</b>	<b>191,820</b>	<b>14,770</b>	<b>8.34%</b>	<b>100.00%</b>

### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	1.19	.87	1.08	1.13	.93
Utilities [02]	4.16	3.04	3.78	3.95	3.26
Major Industry [04]	4.04	2.95	3.67	3.84	3.17
Light Industry [05]	4.04	2.95	3.67	3.84	3.17
Business and Other [06]	2.91	2.12	2.65	2.77	2.28
Managed Forest Land [07]	3.57	2.60	3.24	3.39	2.80
Rec/Non Profit [08]	1.19	.87	1.08	1.13	.93
Farm [09]	1.19	.87	1.08	1.13	.93



## 504 Rural Planning Services



**About:** Develops and implements the goals and policies for the growth and development of the Electoral Areas through community plans, zoning and regulatory provisions. Staff work with a Planning and Development Committee and APCs to review subdivision applications, handle development permits and development variance permits, deal with rezoning applications and referrals from governments and others. Official Community Plans are also prepared and implemented.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act - Rural Planning

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	217,183	238,350	228,641	253,272	333,288	80,016	31.59%	28.97%
Area B - Halfmoon Bay	181,228	215,135	193,131	211,277	261,341	50,064	23.70%	22.72%
Area D - Roberts Creek	138,406	166,138	154,922	177,720	210,788	33,068	18.61%	18.32%
Area E - Elphinstone	107,685	127,811	119,795	134,138	161,949	27,811	20.73%	14.08%
Area F - West Howe Sound	136,051	153,944	145,066	163,784	183,075	19,291	11.78%	15.91%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>780,552</b>	<b>901,378</b>	<b>841,555</b>	<b>940,190</b>	<b>1,150,441</b>	<b>210,251</b>	<b>22.36%</b>	<b>100.00%</b>

### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	10.78	11.17	10.57	11.21	10.41
Utilities [02]	37.72	39.08	37.00	39.22	36.45
Major Industry [04]	36.64	37.97	35.94	38.10	35.40
Light Industry [05]	36.64	37.97	35.94	38.10	35.40
Business and Other [06]	26.40	27.36	25.90	27.46	25.51
Managed Forest Land [07]	32.33	33.50	31.71	33.62	31.24
Rec/Non Profit [08]	10.78	11.17	10.57	11.21	10.41
Farm [09]	10.78	11.17	10.57	11.21	10.41



# Rural Planning Services

504

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	940,188	940,190	1,150,441	1,345,345	1,365,345	1,340,345	1,195,629
Government Transfers	-	203,050	253,000	-	-	-	-
User Fees & Service Charges	94,485	60,196	60,196	60,196	60,196	60,196	60,196
Investment Income	626	-	-	-	-	-	-
Other Revenue	300	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,035,601</b>	<b>1,203,436</b>	<b>1,463,637</b>	<b>1,405,541</b>	<b>1,425,541</b>	<b>1,400,541</b>	<b>1,255,825</b>

## Expenses

Administration	207,960	207,959	208,561	214,330	214,330	214,330	209,614
Wages and Benefits	769,684	717,847	862,446	886,631	886,631	886,631	886,631
Operating	41,045	299,470	412,212	304,580	324,580	299,580	159,580
Amortization of Tangible Capital Assets	961	1,584	1,584	1,584	1,584	1,584	1,584
<b>Total Expenses</b>	<b>1,019,650</b>	<b>1,226,860</b>	<b>1,484,803</b>	<b>1,407,125</b>	<b>1,427,125</b>	<b>1,402,125</b>	<b>1,257,409</b>

## Other

Transfer to/(from) Reserves	16,910	(21,840)	(19,582)	-	-	-	-
Unfunded Amortization	(961)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
<b>Total Other</b>	<b>15,949</b>	<b>(23,424)</b>	<b>(21,166)</b>	<b>(1,584)</b>	<b>(1,584)</b>	<b>(1,584)</b>	<b>(1,584)</b>

Rural Planning Services (Surplus)/Deficit:

(2)

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## 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

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### Taxation Impact

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

## Geographic Information Services

506

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

### Revenues

User Fees & Service Charges	31,703	20,500	20,500	20,500	20,500	20,500	20,500
Investment Income	1,257	-	-	-	-	-	-
Internal Recoveries	308,724	308,721	316,255	322,668	322,668	322,668	322,668
Other Revenue	5,500	-	-	-	-	-	-
<b>Total Revenues</b>	<b>347,184</b>	<b>329,221</b>	<b>336,755</b>	<b>343,168</b>	<b>343,168</b>	<b>343,168</b>	<b>343,168</b>

### Expenses

Wages and Benefits	242,180	248,995	256,529	262,942	262,942	262,942	262,942
Operating	42,654	50,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	16,113	22,460	22,460	22,460	22,460	22,460	22,460
<b>Total Expenses</b>	<b>300,947</b>	<b>321,681</b>	<b>344,215</b>	<b>350,628</b>	<b>350,628</b>	<b>350,628</b>	<b>350,628</b>

### Other

Capital Expenditures (Excluding Wages)	44,713	75,000	-	-	-	-	-
Transfer to/(from) Reserves	17,635	(45,000)	15,000	15,000	15,000	15,000	15,000
Unfunded Amortization	(16,113)	(22,460)	(22,460)	(22,460)	(22,460)	(22,460)	(22,460)
<b>Total Other</b>	<b>46,235</b>	<b>7,540</b>	<b>(7,460)</b>	<b>(7,460)</b>	<b>(7,460)</b>	<b>(7,460)</b>	<b>(7,460)</b>

Geographic Information Services (Surplus)/Deficit:

(2)

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**Capital Project Summary**

**Geographic Information Services**

**506**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

CP1078 Orthophoto Aquisition

44,713

75,000

-

-

-

-

-

**Capital Projects Total:**

**44,713**

**75,000**

## 510 Civic Addressing



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

**Source of Funding:** User Fees

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### Taxation Impact

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



**Capital Project Summary**

Civic Addressing	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
510	2021	2021	2022	2023	2024	2025	2026
	-	-	-	-	-	-	-
Capital Projects Total:	-	-	-	-	-	-	-

## 515 Heritage Conservation Service



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1077 - Heritage Conservation Service

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	(163)	215	(290)				26.80%
Area B - Halfmoon Bay	(140)	197	(250)				21.55%
Area D - Roberts Creek	-104	149	(196)				16.93%
Area E - Elphinstone	(81)	115	(152)				12.99%
Area F - West Howe Sound	(145)	194	(260)				21.73%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>(633)</b>	<b>871</b>	<b>(1,148)</b>				<b>100.00%</b>

### Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	(.01)	.01	(.01)	-	-
Utilities [02]	(.03)	.04	(.05)	-	-
Major Industry [04]	(.03)	.03	(.05)	-	-
Light Industry [05]	(.03)	.03	(.05)	-	-
Business and Other [06]	(.02)	.02	(.03)	-	-
Managed Forest Land [07]	(.02)	.03	(.04)	-	-
Rec/Non Profit [08]	(.01)	.01	(.01)	-	-
Farm [09]	(.01)	.01	(.01)	-	-



**Heritage Conservation Service**

**515**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

-

-

-

-

-

-

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Total Revenues

-

-

-

-

-

-

-

**Expenses**

Administration

-

-

-

-

-

-

-

Wages and Benefits

-

-

-

-

-

-

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Total Expenses

-

-

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-

-

Heritage Conservation Service (Surplus)/Deficit:

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## 520 Building Inspection Services



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

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1000.1 - Building Inspection Services

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	60,348	44,637	1,549	10	(238)	(248) (2,480.00%)	25.68%
Area B - Halfmoon Bay	53,998	43,048	1,407	9	(199)	(208) (2,311.11%)	21.50%
Area D - Roberts Creek	38,459	31,113	1,050	7	(151)	(158) (2,257.14%)	16.24%
Area E - Elphinstone	29,922	23,936	812	5	(116)	(121) (2,420.00%)	12.48%
Area F - West Howe Sound	53,615	40,411	1,393	9	(193)	(202) (2,244.44%)	20.86%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	8,657	6,463	225	1	(30)	(31) (3,100.00%)	3.24%
<b>Limit by law</b>	<b>244,999</b>	<b>189,608</b>	<b>6,435</b>	<b>40</b>	<b>(927)</b>	<b>(967) (2,417.50%)</b>	<b>100.00%</b>

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

	2018	2019	2020	2021	2022
Residential [01]	2.99	2.09	.07	-	(.01)
Utilities [02]	10.48	7.32	.25	-	(.03)
Major Industry [04]	10.18	7.11	.24	-	(.03)
Light Industry [05]	10.18	7.11	.24	-	(.03)
Business and Other [06]	7.34	5.12	.18	-	(.02)
Managed Forest Land [07]	8.98	6.27	.21	-	(.02)
Rec/Non Profit [08]	2.99	2.09	.07	-	(.01)
Farm [09]	2.99	2.09	.07	-	(.01)

## Building Inspection Services

520

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

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2023

2024

2025

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### Revenues

Tax Requisitions	36	40	(927)	-	-	-	-
User Fees & Service Charges	1,040,738	838,659	913,734	953,825	953,825	953,825	950,667
Investment Income	6,573	-	-	-	-	-	-
Internal Recoveries	3,761	-	-	-	-	-	-
Other Revenue	3,403	600	600	600	600	600	600
<b>Total Revenues</b>	<b>1,054,511</b>	<b>839,299</b>	<b>913,407</b>	<b>954,425</b>	<b>954,425</b>	<b>954,425</b>	<b>951,267</b>

### Expenses

Administration	142,668	142,668	139,434	143,519	143,519	143,519	140,361
Wages and Benefits	611,031	632,951	710,293	747,226	747,226	747,226	747,226
Operating	50,691	61,735	59,160	57,680	57,680	57,680	57,680
Amortization of Tangible Capital Assets	14,852	11,801	11,801	11,801	11,801	11,801	11,801
<b>Total Expenses</b>	<b>819,242</b>	<b>849,155</b>	<b>920,688</b>	<b>960,226</b>	<b>960,226</b>	<b>960,226</b>	<b>957,068</b>

### Other

Transfer to/(from) Reserves	250,120	1,945	4,520	6,000	6,000	6,000	6,000
Unfunded Amortization	(14,852)	(11,801)	(11,801)	(11,801)	(11,801)	(11,801)	(11,801)
<b>Total Other</b>	<b>235,268</b>	<b>(9,856)</b>	<b>(7,281)</b>	<b>(5,801)</b>	<b>(5,801)</b>	<b>(5,801)</b>	<b>(5,801)</b>

Building Inspection Services (Surplus)/Deficit:

(1)

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**Capital Project Summary**

**Building Inspection Services**

**520**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

- - - - -

Capital Projects Total:

- - - - -

## 531 Economic Development Area A



**About:** Funds projects that enhance economic growth in Electoral Area A.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1063 - Economic Development Area A

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.066/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	53,971	65,032	65,078	77,470	80,517	3,047	3.93%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>53,971</b>	<b>65,032</b>	<b>65,078</b>	<b>77,470</b>	<b>80,517</b>	<b>3,047</b>	<b>3.93%</b>
<b>Limit by law</b>	133,364	133,364	135,154	141,738	203,056		

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

	2018	2019	2020	2021	2022
Residential [01]	2.68	3.05	3.01	3.43	2.52
Utilities [02]	9.37	10.66	10.53	12.00	8.80
Major Industry [04]	-	-	-	-	-
Light Industry [05]	9.11	10.36	10.23	11.66	8.55
Business and Other [06]	6.56	7.46	7.37	8.40	6.16
Managed Forest Land [07]	8.03	9.14	9.03	10.28	7.55
Rec/Non Profit [08]	2.68	3.05	3.01	3.43	2.52
Farm [09]	2.68	3.05	3.01	3.43	2.52

**Economic Development Area A****531**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

77,472

77,470

80,517

51,636

52,887

54,173

54,086

Total Revenues

77,472

77,470

80,517

51,636

52,887

54,173

54,086

**Expenses**

Administration

3,828

3,830

3,855

3,947

3,947

3,947

3,860

Wages and Benefits

115

-

-

-

-

-

-

Operating

72,898

74,898

78,549

47,689

48,940

50,226

50,226

Total Expenses

76,841

78,728

82,404

51,636

52,887

54,173

54,086

**Other**

Prior Year (Surplus)/Deficit

(1,258)

(1,258)

(1,887)

-

-

-

-

Total Other

(1,258)

(1,258)

(1,887)

-

-

-

-

Economic Development Area A (Surplus)/Deficit:

(1,889)

-

-

-

-

-

-

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	40,458	41,557	47,045	39,538	49,890	10,352	26.18%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>40,458</b>	<b>41,557</b>	<b>47,045</b>	<b>39,538</b>	<b>49,890</b>	<b>10,352</b>	<b>26.18%</b>	<b>100.00%</b>
<b>Limit by law</b>	104,054	104,054	98,239	101,865	140,433			

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

	2018	2019	2020	2021	2022
Residential [01]	2.24	2.02	2.40	1.95	1.86
Utilities [02]	7.85	7.07	8.38	6.83	6.52
Major Industry [04]	7.63	6.86	8.14	6.64	6.33
Light Industry [05]	7.63	6.86	8.14	6.64	6.33
Business and Other [06]	5.50	4.95	5.87	4.78	4.56
Managed Forest Land [07]	6.73	6.06	7.19	5.85	5.59
Rec/Non Profit [08]	2.24	2.02	2.40	1.95	1.86
Farm [09]	2.24	2.02	2.40	1.95	1.86

**Economic Development Area B**
**532**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Grants in Lieu of Taxes	446	-	-	-	-	-	-
Tax Requisitions	39,540	39,538	49,890	45,861	46,991	48,152	48,097
<b>Total Revenues</b>	<b>39,986</b>	<b>39,538</b>	<b>49,890</b>	<b>45,861</b>	<b>46,991</b>	<b>48,152</b>	<b>48,097</b>

**Expenses**

Administration	2,976	2,976	2,451	2,509	2,509	2,509	2,454
Wages and Benefits	115	-	-	-	-	-	-
Operating	45,635	47,635	48,756	43,352	44,482	45,643	45,643
<b>Total Expenses</b>	<b>48,726</b>	<b>50,611</b>	<b>51,207</b>	<b>45,861</b>	<b>46,991</b>	<b>48,152</b>	<b>48,097</b>

**Other**

Prior Year (Surplus)/Deficit	(10,057)	(11,073)	(1,317)	-	-	-	-
<b>Total Other</b>	<b>(10,057)</b>	<b>(11,073)</b>	<b>(1,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Economic Development Area B (Surplus)/Deficit:</b>	<b>(1,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	34,692	37,110	37,229	45,275	43,271	(2,004)	(4.43%) 100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>34,692</b>	<b>37,110</b>	<b>37,229</b>	<b>45,275</b>	<b>43,271</b>	<b>(2,004)</b>	<b>(4.43%) 100.00%</b>
<b>Limit by law</b>	98,177	98,177	96,537	104,814	134,894		

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

	2018	2019	2020	2021	2022
Residential [01]	2.70	2.49	2.54	2.86	2.14
Utilities [02]	9.45	8.73	8.89	9.99	7.48
Major Industry [04]	9.18	8.48	8.64	9.71	7.27
Light Industry [05]	9.18	8.48	8.64	9.71	7.27
Business and Other [06]	6.62	6.11	6.22	6.99	5.24
Managed Forest Land [07]	8.10	7.48	7.62	8.57	6.41
Rec/Non Profit [08]	2.70	2.49	2.54	2.86	2.14
Farm [09]	2.70	2.49	2.54	2.85	2.14

**Economic Development Area D**

**533**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	45,276	45,275	43,271	41,806	42,829	43,881	43,831
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Total Revenues	45,276	45,275	43,271	41,806	42,829	43,881	43,831
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**Expenses**

Administration	2,208	2,206	2,216	2,268	2,268	2,268	2,218
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Wages and Benefits	115	-	-	-	-	-	-
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Operating	41,069	43,069	43,957	39,538	40,561	41,613	41,613
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Total Expenses	43,392	45,275	46,173	41,806	42,829	43,881	43,831
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**Other**

Prior Year (Surplus)/Deficit	(1,016)	-	(2,902)	-	-	-	-
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Total Other	(1,016)	-	(2,902)	-	-	-	-
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Economic Development Area D (Surplus)/Deficit:	(2,900)	-	-	-	-	-	-
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## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	21,131	27,801	27,720	23,217	32,690	9,473	40.80%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>21,131</b>	<b>27,801</b>	<b>27,720</b>	<b>23,217</b>	<b>32,690</b>	<b>9,473</b>	<b>40.80%</b>
<b>Limit by law</b>	112,836	112,836	111,612	117,879	153,160		

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

	2018	2019	2020	2021	2022
Residential [01]	2.11	2.43	2.45	1.94	2.10
Utilities [02]	7.40	8.50	8.56	6.79	7.36
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.19	8.26	8.32	6.60	7.15
Business and Other [06]	5.18	5.95	5.99	4.75	5.15
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.11	2.43	2.45	1.94	2.10

**Economic Development Area E****534**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

23,220

23,217

32,690

28,738

29,411

30,103

30,066

Total Revenues

23,220

23,217

32,690

28,738

29,411

30,103

30,066

**Expenses**

Administration

2,184

2,182

1,650

1,689

1,689

1,689

1,652

Wages and Benefits

115

-

-

-

-

-

-

Operating

30,069

32,069

32,927

27,049

27,722

28,414

28,414

Total Expenses

32,368

34,251

34,577

28,738

29,411

30,103

30,066

**Other**

Prior Year (Surplus)/Deficit

(11,034)

(11,034)

(1,887)

-

-

-

-

Total Other

(11,034)

(11,034)

(1,887)

-

-

-

-

Economic Development Area E (Surplus)/Deficit:

(1,886)

-

-

-

-

-

-

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	43,079	46,473	46,216	47,249	52,140	4,891	10.35%	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>43,079</b>	<b>46,473</b>	<b>46,216</b>	<b>47,249</b>	<b>52,140</b>	<b>4,891</b>	<b>10.35%</b>	<b>100.00%</b>
<b>Limit by law</b>	153,128	153,128	153,730	169,416	217,749			

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

	2018	2019	2020	2021	2022
Residential [01]	2.41	2.40	2.38	2.25	2.01
Utilities [02]	8.42	8.42	8.32	7.87	7.02
Major Industry [04]	8.18	8.18	8.08	7.64	6.82
Light Industry [05]	8.18	8.18	8.08	7.64	6.82
Business and Other [06]	5.90	5.89	5.82	5.51	4.91
Managed Forest Land [07]	7.22	7.21	7.13	6.74	6.02
Rec/Non Profit [08]	2.41	2.40	2.38	2.25	2.01
Farm [09]	2.41	2.40	2.38	2.25	2.01

**Economic Development Area F**
**535**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	47,244	47,249	52,140	44,986	46,087	47,220	47,162
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Total Revenues	47,244	47,249	52,140	44,986	46,087	47,220	47,162
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**Expenses**

Administration	2,904	2,898	2,586	2,647	2,647	2,647	2,589
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Wages and Benefits	115	-	-	-	-	-	-
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Operating	48,208	50,206	51,439	42,339	43,440	44,573	44,573
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Total Expenses	51,227	53,104	54,025	44,986	46,087	47,220	47,162
----------------	--------	--------	--------	--------	--------	--------	--------

**Other**

Prior Year (Surplus)/Deficit	(5,855)	(5,855)	(1,885)	-	-	-	-
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Total Other	(5,855)	(5,855)	(1,885)	-	-	-	-
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Economic Development Area F (Surplus)/Deficit:	(1,872)	-	-	-	-	-	-
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## 540 Hillside Development Project



**About:** A service established for the purpose of developing or operating land owned by the SCRD, within the Hillside Development Project area, as a commercial or industrial development.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1052 - Hillside Development Project

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.065/\$1000 or \$210150

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	2,726	3,772					15.55%
Area B - Halfmoon Bay	2,439	3,638					13.02%
Area D - Roberts Creek	1,737	2,629					9.83%
Area E - Elphinstone	1,352	2,023					7.55%
Area F - West Howe Sound	2,422	3,415					12.63%
<b>Member Municipalities</b>							
District of Sechelt	5,037	7,473					27.39%
Town of Gibsons	2,262	3,406					12.07%
Sechelt Indian Government District	391	546					1.96%
<b>Net Taxes Levied</b>	<b>18,365</b>	<b>26,903</b>					<b>100.00%</b>
<b>Limit by law</b>	785,951	881,687	861,425	908,158	1,217,816		

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

	2018	2019	2020	2021	2022
Residential [01]	.14	.18	-	-	-
Utilities [02]	.47	.62	-	-	-
Major Industry [04]	.46	.60	-	-	-
Light Industry [05]	.46	.60	-	-	-
Business and Other [06]	.33	.43	-	-	-
Managed Forest Land [07]	.41	.53	-	-	-
Rec/Non Profit [08]	.14	.18	-	-	-
Farm [09]	.14	.18	-	-	-

# Hillside Development Project

540

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Tax Requisitions

-

-

-

-

-

-

-

Investment Income

5,059

-

-

-

-

-

-

Other Revenue

156,340

156,339

156,339

156,339

156,339

156,339

156,339

Total Revenues

161,399

156,339

156,339

156,339

156,339

156,339

156,339

## Expenses

Administration

11,088

11,082

10,739

11,038

11,038

11,038

10,795

Wages and Benefits

7,843

34,460

39,121

44,314

44,314

44,314

44,314

Operating

83,163

97,010

98,495

98,687

98,891

99,106

99,336

Total Expenses

102,094

142,552

148,355

154,039

154,243

154,458

154,445

## Other

Transfer to/(from) Reserves

59,313

13,787

7,984

2,300

2,096

1,881

1,894

Total Other

59,313

13,787

7,984

2,300

2,096

1,881

1,894

Hillside Development Project (Surplus)/Deficit:

8

-

-

-

-

-

-



## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	770,845	833,298	838,777	952,883	952,501	(382)	(0.04%)	16.55%
Area D - Roberts Creek	462,477	479,298	483,430	559,899	601,140	41,241	7.37%	10.44%
Area E - Elphinstone	411,033	427,272	431,270	500,421	542,961	42,540	8.50%	9.43%
Area F - West Howe Sound	647,888	663,538	675,295	765,532	762,246	(3,286)	(0.43%)	13.24%
<b>Member Municipalities</b>								
District of Sechelt	1,548,650	1,627,839	1,621,233	1,841,559	1,926,431	84,872	4.61%	33.47%
Town of Gibsons	623,134	630,887	676,031	727,068	780,032	52,964	7.28%	13.55%
Sechelt Indian Government District	134,637	136,888	148,138	162,394	190,009	27,615	17.00%	3.30%
<b>Net Taxes Levied</b>	<b>4,598,664</b>	<b>4,799,019</b>	<b>4,874,173</b>	<b>5,509,756</b>	<b>5,755,320</b>	<b>245,564</b>	<b>4.46%</b>	<b>100.00%</b>
<b>Limit by law</b>	10,969,292	12,488,877	12,072,248	12,701,595	16,847,846			

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

	2018	2019	2020	2021	2022
Residential [01]	96.36	95.24	95.26	104.73	94.90
Utilities [02]	337.26	333.33	333.43	366.56	332.15
Major Industry [04]	327.62	323.81	323.90	356.08	322.66
Light Industry [05]	327.62	323.81	323.90	356.08	322.66
Business and Other [06]	236.08	233.33	233.40	256.59	232.51
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	96.36	95.20	95.26	104.69	94.87
Farm [09]	-	-	-	-	-

## Community Recreation Facilities

615

Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
2021	2021	2022	2023	2024	2025	2026

### Revenues

Tax Requisitions	5,509,757	5,509,756	5,755,320	5,671,752	5,666,061	5,682,087	5,677,150
Frontage & Parcel Taxes	1,698,743	1,698,073	1,698,073	1,698,073	1,698,073	1,698,073	118,005
Government Transfers	30,595	-	-	-	-	-	-
User Fees & Service Charges	944,081	880,600	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income	421,616	400,904	437,317	474,870	513,598	553,539	75,648
Gain on Disposal of Tangible Assets	(76,443)	-	-	-	-	-	-
Other Revenue	2,543	17,858	17,858	17,858	17,858	17,858	17,858
<b>Total Revenues</b>	<b>8,530,892</b>	<b>8,507,191</b>	<b>9,665,974</b>	<b>9,619,959</b>	<b>9,652,996</b>	<b>9,708,963</b>	<b>7,646,067</b>

### Expenses

Administration	868,500	868,505	926,509	952,673	952,673	952,673	931,710
Wages and Benefits	3,129,548	3,490,041	3,643,073	3,723,644	3,702,241	3,702,241	3,702,241
Operating	1,634,053	1,876,233	2,017,273	1,854,212	1,854,212	1,854,212	1,854,212
Debt Charges - Interest	924,660	924,662	930,476	934,422	932,069	929,644	52,213
Amortization of Tangible Capital Assets	1,072,800	951,368	951,368	951,368	951,368	951,368	951,368
<b>Total Expenses</b>	<b>7,629,561</b>	<b>8,110,809</b>	<b>8,468,699</b>	<b>8,416,319</b>	<b>8,392,563</b>	<b>8,390,138</b>	<b>7,491,744</b>

### Other

Capital Expenditures (Excluding Wages)	556,224	1,508,924	2,858,920	-	-	-	-
Proceeds from Long Term Debt	-	(175,000)	(1,092,600)	-	-	-	-
Debt Principal Repayment	1,174,320	1,174,315	1,317,257	1,463,206	1,504,287	1,546,653	366,125
Transfer to/(from) Reserves	371,998	(1,096,489)	(903,307)	691,802	707,514	723,540	739,566
Transfer to/(from) Appropriated Surplus	(55,302)	(64,000)	(33,600)	-	-	-	-
Transfer to/(from) Other Funds	(9,820)	-	1,973	-	-	-	-
Transfer to/(from) Accumulated Surplus	(76,443)	-	-	-	-	-	-
Unfunded Amortization	(1,072,800)	(951,368)	(951,368)	(951,368)	(951,368)	(951,368)	(951,368)
<b>Total Other</b>	<b>888,177</b>	<b>396,382</b>	<b>1,197,275</b>	<b>1,203,640</b>	<b>1,260,433</b>	<b>1,318,825</b>	<b>154,323</b>

Community Recreation Facilities (Surplus)/Deficit:

(13,154)	-	-	-	-	-	-	-
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## Capital Project Summary

### Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1098	Capital Renewal Fund (SCA)	-	3,000	-	-	-	-	-
CP1147	SAC Facility Projects	-	256,500	249,996	-	-	-	-
CP1151	Capital Renewal Fund (GACC)	6,620	49,260	204,204	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	296,108	437,448	404,304	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	138,953	316,392	564,216	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	-	61,260	94,104	-	-	-	-
CP1235	Community Recreation Facilities Non-Critical Capital Asset Renewal	55,259	86,232	27,648	-	-	-	-
CP1256	SAC Sprinkler System Replacement	1,973	174,996	173,028	-	-	-	-
CP1289	Fall Protection Systems Upgrades	-	60,000	60,000	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	14,328	14,328	-	-	-	-
CP1299	SAC Fire Alarm System	51,328	49,500	-	-	-	-	-
CP1302	Brine Chiller & Condesner (GACC)	-	-	917,604	-	-	-	-
CP1309	Health & Safety Requirments-Showers and Eye Wash Station	-	-	105,000	-	-	-	-
CP1317	Floor Scrubber	5,987	-	-	-	-	-	-
CP1328	Domestic Hot Water System	-	-	35,004	-	-	-	-
CP1329	Water Management Plan Implementation- Water Treatment Equipment	-	-	9,504	-	-	-	-
<b>Capital Projects Total:</b>		<b>556,228</b>	<b>1,508,916</b>	<b>2,858,940</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	452,694	495,835	468,786	576,433	594,736	18,303	3.18%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>452,694</b>	<b>495,835</b>	<b>468,786</b>	<b>576,433</b>	<b>594,736</b>	<b>18,303</b>	<b>3.18%</b>
<b>Limit by law</b>	910,044	966,735	978,948	1,025,190	1,480,947		

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

	2018	2019	2020	2021	2022
Residential [01]	67.41	70.83	66.20	77.61	68.34
Utilities [02]	235.92	247.90	231.68	271.65	239.20
Major Industry [04]	-	-	-	-	-
Light Industry [05]	229.18	240.82	225.06	263.89	232.37
Business and Other [06]	165.15	173.53	162.18	190.16	167.44
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	67.41	70.83	66.20	77.61	68.34
Farm [09]	-	-	-	-	-

**Pender Harbour Pool**

**625**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	576,432	576,433	594,736	610,869	610,869	610,869	609,529
Frontage & Parcel Taxes	48,552	48,519	48,519	48,519	48,519	48,519	48,519
Government Transfers	742	-	-	-	-	-	-
User Fees & Service Charges	66,769	41,500	90,100	90,100	90,100	90,100	90,100
Investment Income	17,760	15,673	17,462	19,323	21,258	23,270	25,363
Other Revenue	3,865	-	-	-	-	-	-
<b>Total Revenues</b>	<b>714,120</b>	<b>682,125</b>	<b>750,817</b>	<b>768,811</b>	<b>770,746</b>	<b>772,758</b>	<b>773,511</b>

**Expenses**

Administration	62,388	62,391	58,965	60,877	60,877	60,877	59,537
Wages and Benefits	311,461	385,641	444,474	457,695	457,695	457,695	457,695
Operating	92,727	150,751	188,326	157,397	157,397	157,397	157,397
Debt Charges - Interest	19,464	19,466	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets	102,612	97,998	97,998	97,998	97,998	97,998	97,998
<b>Total Expenses</b>	<b>588,652</b>	<b>716,247</b>	<b>809,229</b>	<b>793,433</b>	<b>793,433</b>	<b>793,433</b>	<b>792,093</b>

**Other**

Capital Expenditures (Excluding Wages)	5,563	10,000	24,437	10,000	10,000	10,000	10,000
Debt Principal Repayment	44,724	44,726	46,515	48,376	50,311	52,323	54,416
Transfer to/(from) Reserves	177,583	9,150	(29,016)	15,000	15,000	15,000	15,000
Transfer to/(from) Appropriated Surplus	-	-	(2,350)	-	-	-	-
Transfer to/(from) Other Funds	204	-	-	-	-	-	-
Unfunded Amortization	(102,612)	(97,998)	(97,998)	(97,998)	(97,998)	(97,998)	(97,998)
<b>Total Other</b>	<b>125,462</b>	<b>(34,122)</b>	<b>(58,412)</b>	<b>(24,622)</b>	<b>(22,687)</b>	<b>(20,675)</b>	<b>(18,582)</b>

<b>Pender Harbour Pool (Surplus)/Deficit:</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Capital Project Summary

### Pender Harbour Pool

625

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
CP1063 Annual Gym Equipment Replacement (Base)	5,563	9,996	14,436	9,996	9,996	9,996	9,996
CP1330 Storage Container	-	-	9,996	-	-	-	-
<b>Capital Projects Total:</b>	<b>5,563</b>	<b>9,996</b>	<b>24,432</b>	<b>9,996</b>	<b>9,996</b>	<b>9,996</b>	<b>9,996</b>

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	443	1,579	7,540	438	431	(7) (1.60%)	15.86%
Area B - Halfmoon Bay	396	1,523	6,847	393	360	(33) (8.40%)	13.28%
Area D - Roberts Creek	282	1,101	5,109	307	272	(35) (11.40%)	10.03%
Area E - Elphinstone	220	847	3,951	232	209	(23) (9.91%)	7.71%
Area F - West Howe Sound	393	1,430	6,778	407	350	(57) (14.00%)	12.88%
<b>Member Municipalities</b>							
District of Sechelt	818	3,129	14,147	818	759	(59) (7.21%)	27.94%
Town of Gibsons	367	1,426	6,637	379	334	(45) (11.87%)	12.31%
Sechelt Indian Government District							
<b>Net Taxes Levied</b>	<b>2,919</b>	<b>11,035</b>	<b>51,010</b>	<b>2,975</b>	<b>2,715</b>	<b>(260) (8.74%)</b>	<b>100.00%</b>
<b>Limit by law</b>	1,843,681	1,843,681	1,800,727	1,898,918	2,547,346		

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

	2018	2019	2020	2021	2022
Residential [01]	.02	.07	.35	.02	.01
Utilities [02]	.08	.26	1.22	.07	.05
Major Industry [04]	.07	.25	1.19	.07	.05
Light Industry [05]	.07	.25	1.19	.07	.05
Business and Other [06]	.05	.18	.85	.05	.03
Managed Forest Land [07]	.07	.22	1.05	.06	.04
Rec/Non Profit [08]	.02	.07	.35	.02	.01
Farm [09]	.02	.07	.35	.02	.01

**School Facilities - Joint Use**

**630**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

2,976

2,975

2,715

3,155

3,155

3,155

3,149

Investment Income

41

-

-

-

-

-

-

Total Revenues

3,017

2,975

2,715

3,155

3,155

3,155

3,149

**Expenses**

Administration

1,200

1,200

280

289

289

289

283

Wages and Benefits

752

1,775

2,385

2,866

2,866

2,866

2,866

Operating

1,210

-

50

-

-

-

-

Total Expenses

3,162

2,975

2,715

3,155

3,155

3,155

3,149

**Other**

Transfer to/(from) Reserves

(145)

-

-

-

-

-

-

Total Other

(145)

-

-

-

-

-

-

School Facilities - Joint Use (Surplus)/Deficit:

-

-

-

-

-

-

-



## 640 Gibsons & Area Library



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.330/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	154,502	160,328	154,212	170,957	181,613	10,656	6.23%	23.42%
Area F - West Howe Sound	276,838	270,684	264,590	300,184	303,594	3,410	1.14%	39.15%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons	258,516	269,918	259,083	279,529	290,213	10,684	3.82%	37.43%
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>689,856</b>	<b>700,930</b>	<b>677,885</b>	<b>750,669</b>	<b>775,420</b>	<b>24,751</b>	<b>3.30%</b>	<b>100.00%</b>
<b>Limit by law</b>	1,416,338	1,416,338	1,404,449	1,493,755	1,930,488			

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

	2018	2019	2020	2021	2022
Residential [01]	15.46	14.01	13.61	14.28	11.68
Utilities [02]	54.12	49.02	47.63	49.99	40.87
Major Industry [04]	52.57	47.62	46.27	48.56	39.70
Light Industry [05]	52.57	47.62	46.27	48.56	39.70
Business and Other [06]	37.88	34.32	33.34	34.99	28.61
Managed Forest Land [07]	46.39	42.02	40.83	42.85	35.03
Rec/Non Profit [08]	15.46	14.01	13.61	14.28	11.68
Farm [09]	15.46	14.00	13.61	14.28	11.68

**Gibsons & Area Library**
**640**

Actuals

 Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	750,672	750,669	775,420	776,771	776,771	776,771	775,675
Investment Income	755	-	-	-	-	-	-
<b>Total Revenues</b>	<b>751,427</b>	<b>750,669</b>	<b>775,420</b>	<b>776,771</b>	<b>776,771</b>	<b>776,771</b>	<b>775,675</b>

**Expenses**

Administration	48,384	48,386	48,675	49,826	49,826	49,826	48,730
Wages and Benefits	4,806	7,633	8,029	8,229	8,229	8,229	8,229
Operating	623,773	644,650	668,716	668,716	668,716	668,716	668,716
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	52,181	52,182	52,182	52,182	52,182	52,182	52,182
<b>Total Expenses</b>	<b>729,144</b>	<b>752,851</b>	<b>777,602</b>	<b>778,953</b>	<b>778,953</b>	<b>778,953</b>	<b>777,857</b>

**Other**

Capital Expenditures (Excluding Wages)	-	-	-	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	74,463	50,000	50,000	50,000	50,000	50,000	50,000
Unfunded Amortization	(52,181)	(52,182)	(52,182)	(52,182)	(52,182)	(52,182)	(52,182)
<b>Total Other</b>	<b>22,282</b>	<b>(2,182)</b>	<b>(2,182)</b>	<b>(2,182)</b>	<b>(2,182)</b>	<b>(2,182)</b>	<b>(2,182)</b>

**Gibsons & Area Library (Surplus)/Deficit:**

(1)

-

-

-

-

-

-

**Capital Project Summary**

**Gibsons & Area Library**

**640**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

- - - - -

Capital Projects Total:

- - - - -

## 643 Egmont/Pender Harbour Library Service



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

**Source of Funding:** Parcel Tax, Taxation & User Fees

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	34,837	44,808	53,341	52,828	54,902	2,074	3.93%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>34,837</b>	<b>44,808</b>	<b>53,341</b>	<b>52,828</b>	<b>54,902</b>	<b>2,074</b>	<b>3.93%</b>	<b>100.00%</b>
<b>Limit by law</b>	76,432	80,826	81,911	85,895	123,056			

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

	2018	2019	2020	2021	2022
Residential [01]	1.73	2.10	2.47	2.34	1.72
Utilities [02]	6.05	7.35	8.63	8.18	6.00
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.88	7.14	8.39	7.95	5.83
Business and Other [06]	4.24	5.14	6.04	5.73	4.20
Managed Forest Land [07]	5.19	6.30	7.40	7.01	5.15
Rec/Non Profit [08]	1.73	2.10	2.47	2.34	1.72
Farm [09]	1.73	2.10	2.47	2.34	1.72

**Egmont/Pender Harbour Library Service**

**643**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Grants in Lieu of Taxes

-

-

-

-

-

-

-

Tax Requisitions

52,824

52,828

54,902

56,404

57,877

59,394

59,326

Total Revenues

52,824

52,828

54,902

56,404

57,877

59,394

59,326

**Expenses**

Administration

3,576

3,575

3,028

3,099

3,099

3,099

3,031

Operating

49,252

49,253

51,874

53,305

54,778

56,295

56,295

Total Expenses

52,828

52,828

54,902

56,404

57,877

59,394

59,326

Egmont/Pender Harbour Library Service (Surplus)/Deficit:

4

-

-

-

-

-

-

## 645 Halfmoon Bay Library Service



**About:** Provides Grant-In-Aid equivalent funding to Sechelt Library.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1046 - Halfmoon Bay Library Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.200/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	128,696	173,244	150,433	156,463	161,380	4,917	3.14%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>128,696</b>	<b>173,244</b>	<b>150,433</b>	<b>156,463</b>	<b>161,380</b>	<b>4,917</b>	<b>3.14%</b>	<b>100.00%</b>
<b>Limit by law</b>	320,757	320,757	300,346	311,706	434,429			

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

	2018	2019	2020	2021	2022
Residential [01]	7.65	8.99	8.23	8.30	6.43
Utilities [02]	26.77	31.46	28.81	29.04	22.50
Major Industry [04]	26.01	30.56	27.98	28.21	21.85
Light Industry [05]	26.01	30.56	27.98	28.21	21.85
Business and Other [06]	18.74	22.02	20.17	20.33	15.75
Managed Forest Land [07]	22.95	26.96	24.69	24.89	19.28
Rec/Non Profit [08]	7.65	8.99	8.23	8.30	6.43
Farm [09]	7.65	8.99	8.23	8.30	6.43

# Halfmoon Bay Library Service

645

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

## Revenues

Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	156,468	156,463	161,380	166,098	170,735	175,509	175,306
<b>Total Revenues</b>	<b>156,470</b>	<b>156,463</b>	<b>161,380</b>	<b>166,098</b>	<b>170,735</b>	<b>175,509</b>	<b>175,306</b>

## Expenses

Administration	9,912	9,912	9,032	9,244	9,244	9,244	9,041
Operating	146,554	146,553	152,350	156,854	161,491	166,265	166,265
<b>Total Expenses</b>	<b>156,466</b>	<b>156,465</b>	<b>161,382</b>	<b>166,098</b>	<b>170,735</b>	<b>175,509</b>	<b>175,306</b>

## Other

Prior Year (Surplus)/Deficit	(3)	(2)	(2)	-	-	-	-
<b>Total Other</b>	<b>(3)</b>	<b>(2)</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Halfmoon Bay Library Service (Surplus)/Deficit:</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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# 646 Roberts Creek Library Service



**About:** Provides Grant-In-Aid equivalent funding to the Roberts Creek Reading Room, Gibsons Library and Sechelt Library.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1043.1 - Roberts Creek Library Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.250/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	157,372	161,084	182,787	197,380	196,193	(1,187)	(0.60%)	100.00%
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>157,372</b>	<b>161,084</b>	<b>182,787</b>	<b>197,380</b>	<b>196,193</b>	<b>(1,187)</b>	<b>(0.60%)</b>	<b>100.00%</b>
<b>Limit by law</b>	355,481	355,481	349,349	379,970	489,616			

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

	2018	2019	2020	2021	2022
Residential [01]	12.63	11.19	12.91	12.84	9.93
Utilities [02]	44.19	39.15	45.17	44.94	34.74
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	30.93	27.40	31.62	31.45	24.32
Managed Forest Land [07]	37.88	33.56	38.72	38.52	29.78
Rec/Non Profit [08]	12.63	11.19	12.91	12.84	9.93
Farm [09]	12.62	11.18	12.90	12.84	9.93



**Roberts Creek Library Service**

**646**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions

197,376

197,380

196,193

199,174

202,084

205,080

204,932

Total Revenues

197,376

197,380

196,193

199,174

202,084

205,080

204,932

**Expenses**

Administration

12,516

12,521

6,585

6,740

6,740

6,740

6,592

Operating

184,859

184,859

189,608

192,434

195,344

198,340

198,340

Total Expenses

197,375

197,380

196,193

199,174

202,084

205,080

204,932

Roberts Creek Library Service (Surplus)/Deficit:

(1)

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## 648 Museum Service



**About:** This function provides funding for museums on the Sunshine Coast.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1049 - Museum Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.050/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	20,208	19,306	20,489	22,136	26,605	4,469	20.19%	15.55%
Area B - Halfmoon Bay	18,081	18,619	18,606	19,844	22,276	2,432	12.26%	13.02%
Area D - Roberts Creek	12,878	13,457	13,883	15,533	16,826	1,293	8.32%	9.83%
Area E - Elphinstone	10,020	10,352	10,735	11,724	12,928	1,204	10.27%	7.55%
Area F - West Howe Sound	17,953	17,478	18,419	20,586	21,611	1,025	4.98%	12.63%
<b>Member Municipalities</b>								
District of Sechelt	37,338	38,246	38,440	41,361	46,873	5,512	13.33%	27.39%
Town of Gibsons	16,765	17,429	18,035	19,170	20,658	1,488	7.76%	12.07%
Sechelt Indian Government District	2,899	2,796	2,976	3,190	3,360	170	5.33%	1.96%
<b>Net Taxes Levied</b>	<b>136,142</b>	<b>137,682</b>	<b>141,582</b>	<b>153,544</b>	<b>171,136</b>	<b>17,592</b>	<b>11.46%</b>	<b>100.00%</b>
<b>Limit by law</b>	678,221	678,221	662,635	698,583	936,782			

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

	2018	2019	2020	2021	2022
Residential [01]	1.00	.90	.95	.98	.83
Utilities [02]	3.51	3.17	3.32	3.43	2.91
Major Industry [04]	3.41	3.08	3.22	3.33	2.83
Light Industry [05]	3.41	3.08	3.22	3.33	2.83
Business and Other [06]	2.46	2.22	2.32	2.40	2.04
Managed Forest Land [07]	3.01	2.71	2.84	2.94	2.49
Rec/Non Profit [08]	1.00	.90	.95	.98	.83
Farm [09]	1.00	.90	.95	.98	.83



## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	429,419	425,711	429,268	464,859	539,379	74,520	16.03%	26.54%
Area B - Halfmoon Bay	384,231	410,557	389,814	416,725	451,608	34,883	8.37%	22.22%
Area D - Roberts Creek	273,660	296,736	290,863	326,190	341,131	14,941	4.58%	16.79%
Area E - Elphinstone	212,917	228,281	224,912	246,199	262,091	15,892	6.45%	12.90%
Area F - West Howe Sound	381,508	385,411	385,895	432,302	438,124	5,822	1.35%	21.56%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>1,681,735</b>	<b>1,746,696</b>	<b>1,720,751</b>	<b>1,886,276</b>	<b>2,032,333</b>	<b>146,057</b>	<b>7.74%</b>	<b>100.00%</b>
<b>Limit by law</b>	3,929,156	3,929,156	3,879,091	4,129,817	5,554,997			

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

	2018	2019	2020	2021	2022
Residential [01]	21.31	19.94	19.85	20.57	16.85
Utilities [02]	74.58	69.80	69.47	71.99	58.98
Major Industry [04]	72.45	67.81	67.48	69.94	57.30
Light Industry [05]	72.45	67.81	67.48	69.94	57.30
Business and Other [06]	52.21	48.86	48.63	50.40	41.29
Managed Forest Land [07]	63.93	59.83	59.54	61.71	50.56
Rec/Non Profit [08]	21.31	19.94	19.85	20.57	16.85
Farm [09]	21.31	19.94	19.85	20.57	16.85



## Capital Project Summary

### Community Parks

650

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1032	Coopers Green Park Hall & Parking-Design Plans	12,390	57,648	47,280	-	-	-	-
CP1222	Parks Building (Partial Replacement / Upgrade)	-	300,000	300,000	-	-	-	-
CP1223	Sports Field Equipment – Deep Aerator	-	18,552	-	-	-	-	-
CP1229	Replacement of Mason Road Gate	-	3,996	-	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	-	33,960	33,960	-	-	-	-
CP1290	Cab Tractor	-	69,996	69,996	-	-	-	-
CP1341	Coopers Green Hall Replacement	27,509	3,088,020	3,061,668	-	-	-	-
<b>Capital Projects Total:</b>		<b>39,899</b>	<b>3,572,172</b>	<b>3,512,904</b>				

## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	20,903	16,209	7,625	16,244	17,782	1,538	9.47%	34.36%
Area D - Roberts Creek	12,186	8,924	4,207	9,120	10,719	1,599	17.53%	20.71%
Area E - Elphinstone	10,828	7,952	3,752	8,145	9,675	1,530	18.78%	18.69%
Area F - West Howe Sound	17,068	12,349	5,872	12,457	13,577	1,120	8.99%	26.23%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>60,985</b>	<b>45,433</b>	<b>21,456</b>	<b>45,966</b>	<b>51,752</b>	<b>5,786</b>	<b>12.59%</b>	<b>100.00%</b>
<b>Limit by law</b>	529,146	529,146	514,605	547,965	719,951			

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

	2018	2019	2020	2021	2022
Residential [01]	2.54	1.77	.83	1.70	1.69
Utilities [02]	8.88	6.20	2.90	5.96	5.92
Major Industry [04]	8.63	6.03	2.82	5.79	5.75
Light Industry [05]	8.63	6.03	2.82	5.79	5.75
Business and Other [06]	6.22	4.34	2.03	4.18	4.14
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	2.54	1.77	.83	1.70	1.69
Farm [09]	-	-	-	-	-





## 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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	12,611	11,344	11,592	14,195	14,580	385	2.71%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
<b>Net Taxes Levied</b>	<b>12,611</b>	<b>11,344</b>	<b>11,592</b>	<b>14,195</b>	<b>14,580</b>	<b>385</b>	<b>2.71%</b>	<b>100.00%</b>
<b>Limit by law</b>	141,364	141,364	143,260	150,244	215,279			

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

	2018	2019	2020	2021	2022
Residential [01]	1.76	1.52	1.54	1.79	1.57
Utilities [02]	6.17	5.33	5.39	6.27	5.51
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.99	5.18	5.23	6.10	5.35
Business and Other [06]	4.32	3.73	3.77	4.39	3.85
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.76	1.52	1.54	1.79	1.57
Farm [09]	-	-	-	-	-



## 670 Regional Recreation Programs



**About:** Co-ordinates the provision of Recreation Services provided outside of Community Recreation Facilities and provides funding for Community Schools youth recreation services.

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1007 - Regional Recreation Programs

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.150/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	23,073	22,513	25,604	22,714	24,380	1,666	7.33%	16.21%
Area B - Halfmoon Bay	20,645	21,712	23,251	20,362	20,413	51	0.25%	13.57%
Area D - Roberts Creek	14,704	15,693	17,349	15,939	15,419	(520)	(3.26%)	10.25%
Area E - Elphinstone	11,440	12,072	13,415	12,030	11,847	(183)	(1.52%)	7.88%
Area F - West Howe Sound	14,456	14,544	16,248	14,691	13,395	(1,296)	(8.82%)	8.91%
<b>Member Municipalities</b>								
District of Sechelt	42,633	44,601	48,036	42,441	42,953	512	1.21%	28.56%
Town of Gibsons	19,142	20,324	22,538	19,670	18,931	(739)	(3.76%)	12.59%
Sechelt Indian Government District	3,310	3,260	3,718	3,273	3,079	(194)	(5.93%)	2.05%
<b>Net Taxes Levied</b>	<b>149,404</b>	<b>154,719</b>	<b>170,160</b>	<b>151,121</b>	<b>150,416</b>	<b>(705)</b>	<b>(0.47%)</b>	<b>100.00%</b>
<b>Limit by law</b>	1,952,733	1,952,733	1,903,252	2,000,884	2,685,264			

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

	2018	2019	2020	2021	2022
Residential [01]	1.14	1.05	1.18	1.01	.76
Utilities [02]	4.01	3.69	4.14	3.52	2.67
Major Industry [04]	3.89	3.59	4.03	3.42	2.59
Light Industry [05]	3.89	3.59	4.03	3.42	2.59
Business and Other [06]	2.81	2.58	2.90	2.46	1.87
Managed Forest Land [07]	3.43	3.16	3.55	3.02	2.29
Rec/Non Profit [08]	1.14	1.05	1.18	1.01	.76
Farm [09]	1.14	1.05	1.18	1.01	.76

## Regional Recreation Programs

670

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

### Revenues

Tax Requisitions	151,116	151,121	150,416	163,213	163,213	163,213	162,992
User Fees & Service Charges	-	10,319	10,319	10,319	10,319	10,319	10,319
Investment Income	216	-	-	-	-	-	-
<b>Total Revenues</b>	<b>151,332</b>	<b>161,440</b>	<b>160,735</b>	<b>173,532</b>	<b>173,532</b>	<b>173,532</b>	<b>173,311</b>

### Expenses

Administration	12,576	12,574	9,807	10,040	10,040	10,040	9,819
Wages and Benefits	1,452	1,775	2,385	2,866	2,866	2,866	2,866
Operating	89,610	147,091	152,543	160,626	160,626	160,626	160,626
<b>Total Expenses</b>	<b>103,638</b>	<b>161,440</b>	<b>164,735</b>	<b>173,532</b>	<b>173,532</b>	<b>173,532</b>	<b>173,311</b>

### Other

Transfer to/(from) Reserves	47,702	-	(4,000)	-	-	-	-
<b>Total Other</b>	<b>47,702</b>	<b>-</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Regional Recreation Programs (Surplus)/Deficit:

8

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-

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# 680 Dakota Ridge Recreation Service Area



**About:** A service established for the purpose of providing for improvements, maintenance and operations to the Dakota Ridge Winter Recreation Area.

**Source of Funding:** Taxation & User Fees

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1057.3 - Dakota Ridge Recreation Service Area

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.040/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	31,794	30,341	30,256	28,888	31,769	2,881	9.97%	15.55%
Area B - Halfmoon Bay	28,448	29,261	27,475	25,897	26,599	702	2.71%	13.02%
Area D - Roberts Creek	20,262	21,149	20,501	20,271	20,092	(179)	(0.88%)	9.83%
Area E - Elphinstone	15,764	16,270	15,852	15,300	15,437	137	0.90%	7.55%
Area F - West Howe Sound	28,247	27,469	27,199	26,865	25,805	(1,060)	(3.95%)	12.63%
<b>Member Municipalities</b>								
District of Sechelt	58,747	60,108	56,764	53,977	55,970	1,993	3.69%	27.39%
Town of Gibsons	26,377	27,391	26,633	25,017	24,668	(349)	(1.40%)	12.07%
Sechelt Indian Government District	4,561	4,393	4,394	4,163	4,012	(151)	(3.63%)	1.96%
<b>Net Taxes Levied</b>	<b>214,201</b>	<b>216,381</b>	<b>209,075</b>	<b>200,378</b>	<b>204,351</b>	<b>3,973</b>	<b>1.98%</b>	<b>100.00%</b>
<b>Limit by law</b>	542,577	542,577	530,108	558,866	749,425			

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

	2018	2019	2020	2021	2022
Residential [01]	1.58	1.42	1.40	1.28	.99
Utilities [02]	5.52	4.97	4.90	4.47	3.47
Major Industry [04]	5.36	4.83	4.76	4.35	3.37
Light Industry [05]	5.36	4.83	4.76	4.35	3.37
Business and Other [06]	3.87	3.48	3.43	3.13	2.43
Managed Forest Land [07]	4.73	4.26	4.20	3.83	2.98
Rec/Non Profit [08]	1.58	1.42	1.40	1.28	.99
Farm [09]	1.58	1.42	1.40	1.28	.99

**Dakota Ridge Recreation Service Area**

**680**

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2021

2021

2022

2023

2024

2025

2026

**Revenues**

Tax Requisitions	200,376	200,378	204,351	208,359	208,359	208,359	207,729
User Fees & Service Charges	57,924	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	1,666	-	-	-	-	-	-
Other Revenue	6,270	2,000	2,000	2,000	2,000	2,000	2,000
<b>Total Revenues</b>	<b>266,236</b>	<b>240,378</b>	<b>244,351</b>	<b>248,359</b>	<b>248,359</b>	<b>248,359</b>	<b>247,729</b>

**Expenses**

Administration	29,448	29,446	27,863	28,618	28,618	28,618	27,988
Wages and Benefits	75,378	80,219	85,506	88,909	88,909	88,909	88,909
Operating	130,541	130,713	130,982	130,832	130,832	130,832	130,832
Amortization of Tangible Capital Assets	45,971	45,966	45,966	45,966	45,966	45,966	45,966
<b>Total Expenses</b>	<b>281,338</b>	<b>286,344</b>	<b>290,317</b>	<b>294,325</b>	<b>294,325</b>	<b>294,325</b>	<b>293,695</b>

**Other**

Capital Expenditures (Excluding Wages)	-	80,500	55,500	-	-	-	-
Transfer to/(from) Reserves	30,876	(80,500)	(55,500)	-	-	-	-
Unfunded Amortization	(45,971)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)
<b>Total Other</b>	<b>(15,095)</b>	<b>(45,966)</b>	<b>(45,966)</b>	<b>(45,966)</b>	<b>(45,966)</b>	<b>(45,966)</b>	<b>(45,966)</b>

Dakota Ridge Recreation Service Area (Surplus)/Deficit:

7

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## Capital Project Summary

### Dakota Ridge Recreation Service Area

680

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
CP1224 Pisten Bully Track Replacement	-	24,996	-	-	-	-	-
CP1225 One-Time Minor Capital – Upgrades and Renewal	-	33,504	33,504	-	-	-	-
CP1246 Snowmobile Purchase	-	21,996	21,996	-	-	-	-
<b>Capital Projects Total:</b>		<b>80,496</b>	<b>55,500</b>				