

# FINANCIAL PLAN

2025 – 2029



**SUNSHINE COAST REGIONAL DISTRICT**



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Sunshine Coast Regional District  
British Columbia**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

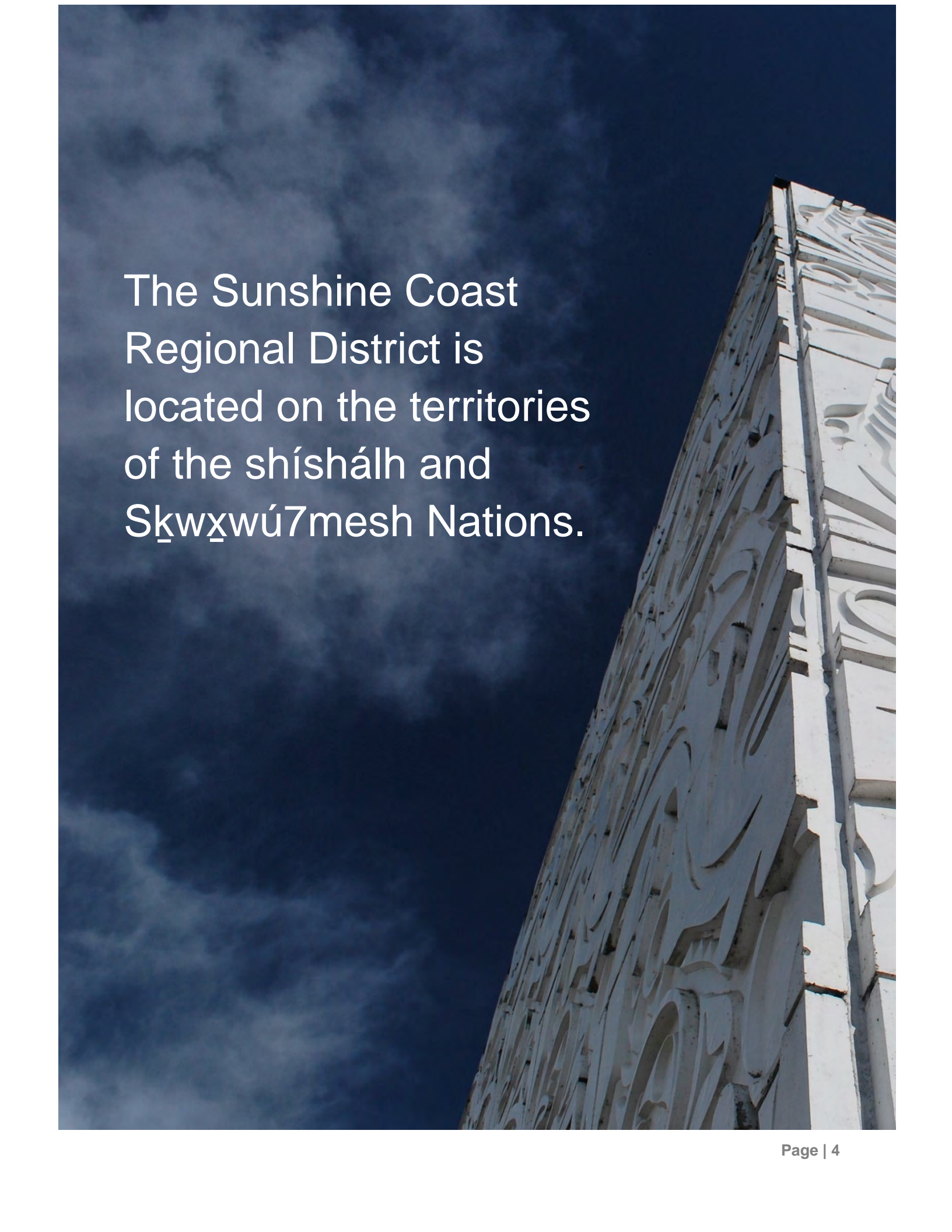
Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Sunshine Coast Regional District, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2024.

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 (2024) only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





The Sunshine Coast  
Regional District is  
located on the territories  
of the shíshálh and  
Skwxwú7mesh Nations.





# **Introduction and Getting to Know Us**

# Introduction

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

The 2023-2027 Strategic Plan was updated on December 24, 2023 and highlights two strategic focus areas and four lenses. The strategic focus areas include Water Stewardship and Solid Waste Solutions. The four lenses include Service Delivery Excellence, Climate Resilience & Environment, Social Equity & Reconciliation, and Governance Excellence.

The 2025-2029 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, various public engagement sessions occurred to update the public on the budget and provide them with an opportunity to ask questions. The public was notified of the budget process through news releases, social media posts and advertisements in local newspapers. The Financial Plan, in the form of a bylaw, must be adopted by March 31 of each year.

As budget deliberations have concluded, this document has been updated to reflect decisions made by the SCRD Board in relation to the budget. Members of the public were invited to take part in these meetings. These meetings can be found at [www.scrd.ca/agendas](http://www.scrd.ca/agendas).

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

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

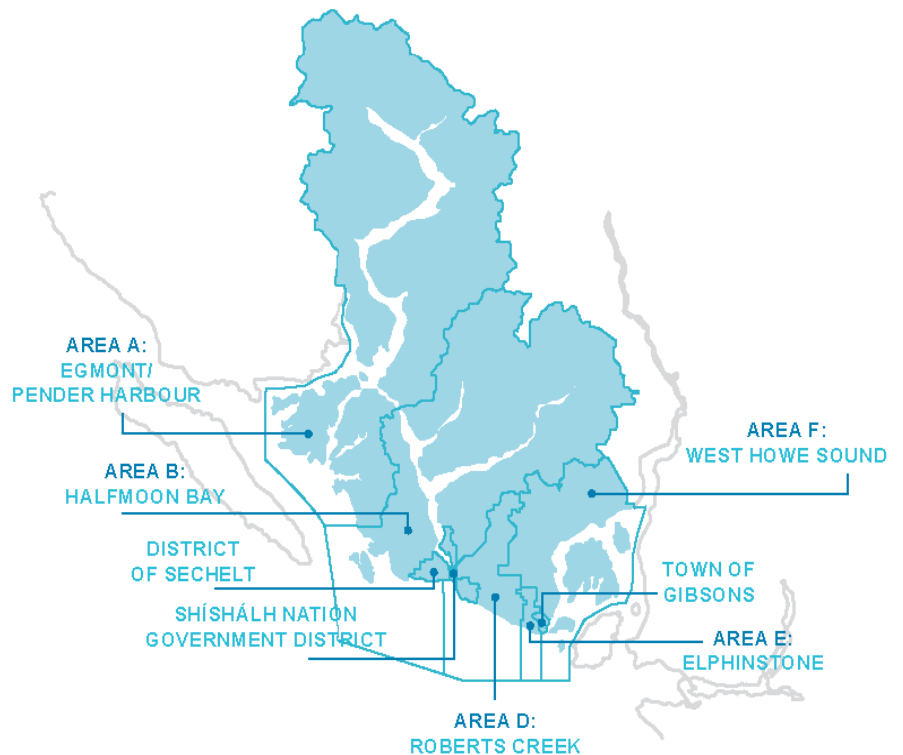


# Who We Are

Incorporated in 1967, the Sunshine Coast Regional District (SCRD) is one of 27 regional districts that were designed to establish a partnership between electoral areas and member municipalities within their boundaries.

The SCRD provides regional government to over 32,000 people in three municipalities and five electoral areas which include:

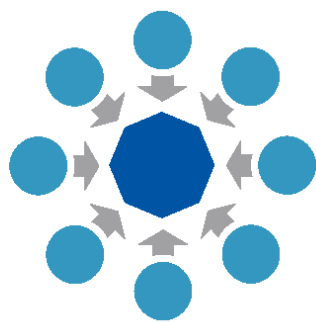
District of Sechelt  
Town of Gibsons  
shíshálh Nation Government District  
Area A: Egmont/Pender Harbour  
Area B: Halfmoon Bay  
Area D: Roberts Creek  
Area E: Elphinstone  
Area F: West Howe Sound



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

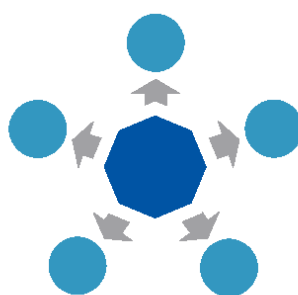
The SCRD is governed by the *Local Government Act* and Community Charter and is run by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

The SCRD has three basic roles:



1

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



2

Provide governance  
for the rural areas



3

Provide services  
for some or all areas



# Our Services

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



## General Government Services

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



## Recreation and Cultural Services

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



## Water Services

- Regional Water Services, North and South Pender Harbour Water
- Water Treatment Plants

## Additional Responsibilities

- Hillside Industrial
- Regional Hospital District



## Protective Services

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



## Transportation Services

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



## Environmental Services

- Regional Solid Waste
- Refuse Collection



## Planning and Development Services

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

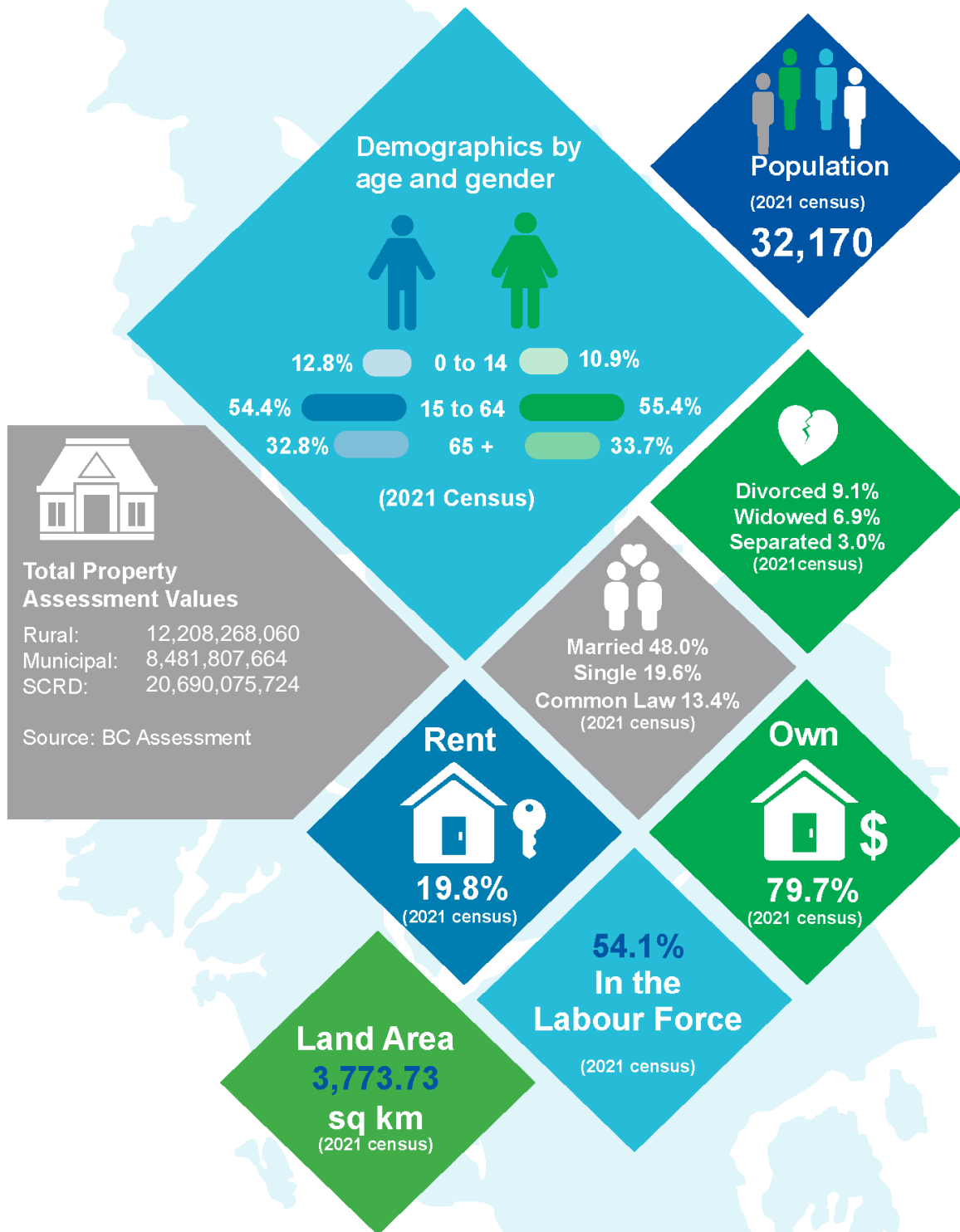


## Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

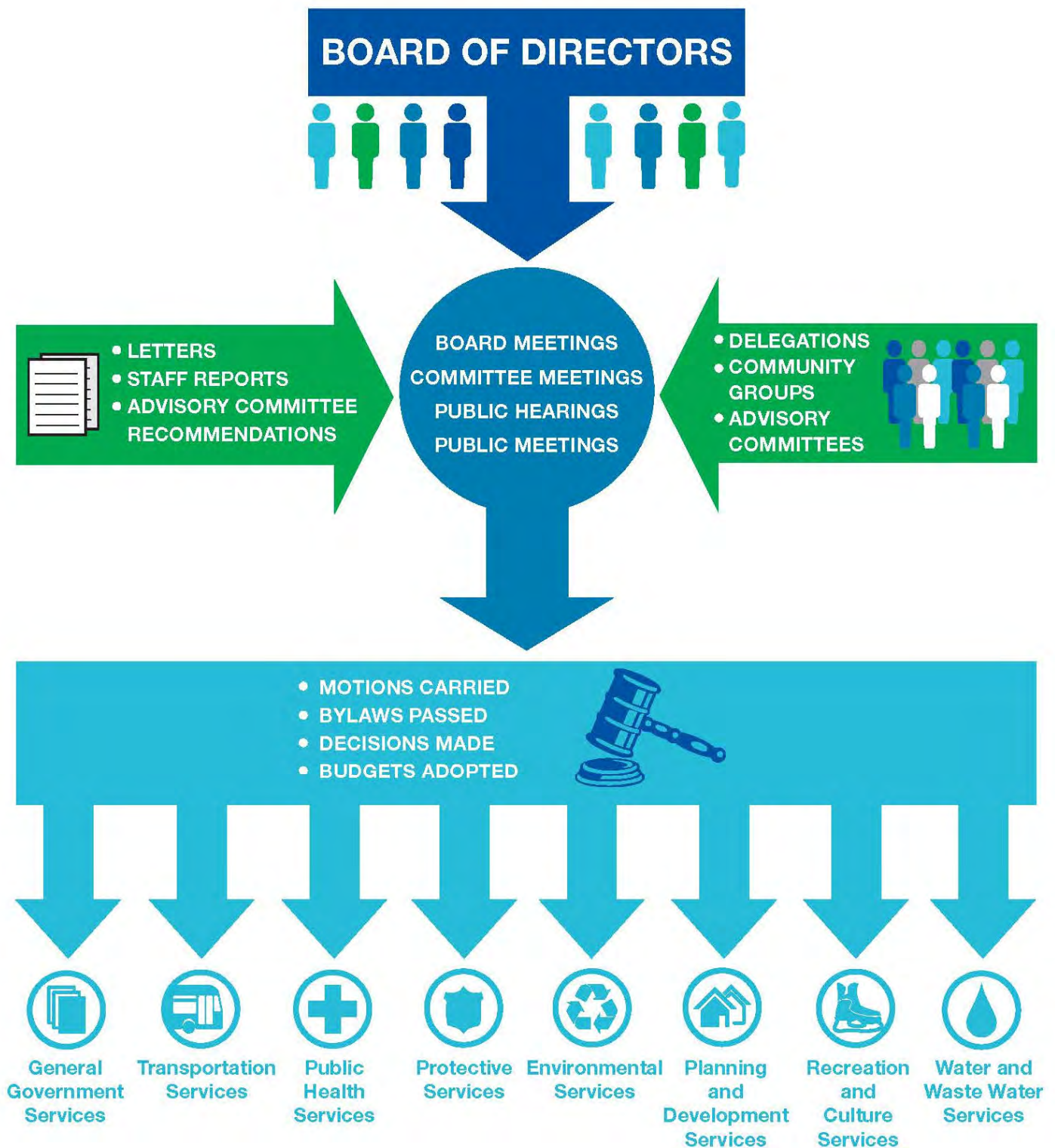
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

# At a Glance



# How Does the SCRD Work?

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

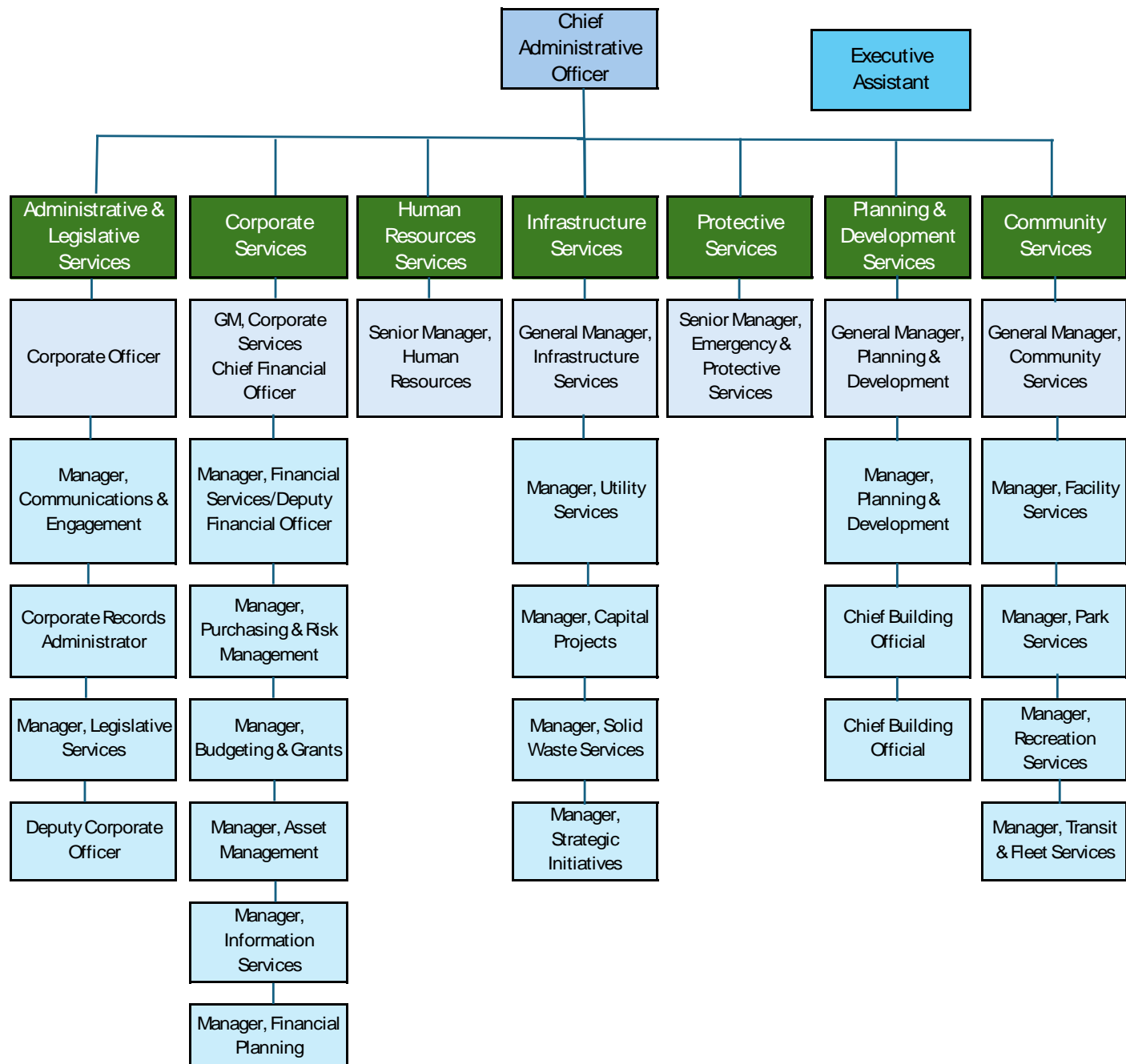




# Organizational Structure

The SCRD employs 270.5 full time equivalents who work to provide services to residents within the SCRD each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

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



# Board of Directors



**Alton Toth**  
Chair  
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 shíshálh Nation Government District, are appointed by their councils.

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

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



**Justine Gabias**  
Vice-Chair  
Halfmoon Bay  
(Area B)



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



**Kelly Backs**  
Director  
Roberts Creek  
(Area D)



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



**Philip Paul**  
Director  
shíshálh Nation  
Government  
District



**Darren Inkster**  
Director  
District of Sechelt



**Donna McMahon**  
Director Elphinstone  
(Area E)



**Silas White**  
Director  
Town of Gibsons

# Strategic Plan

The 2023-2027 Strategic Plan reflects the collective vision of the SCRD Board of Directors and guides the SCRD's decisions and allocation of resources. The Strategic Plan will be implemented through annual budgets, departmental work plans, and daily practice.

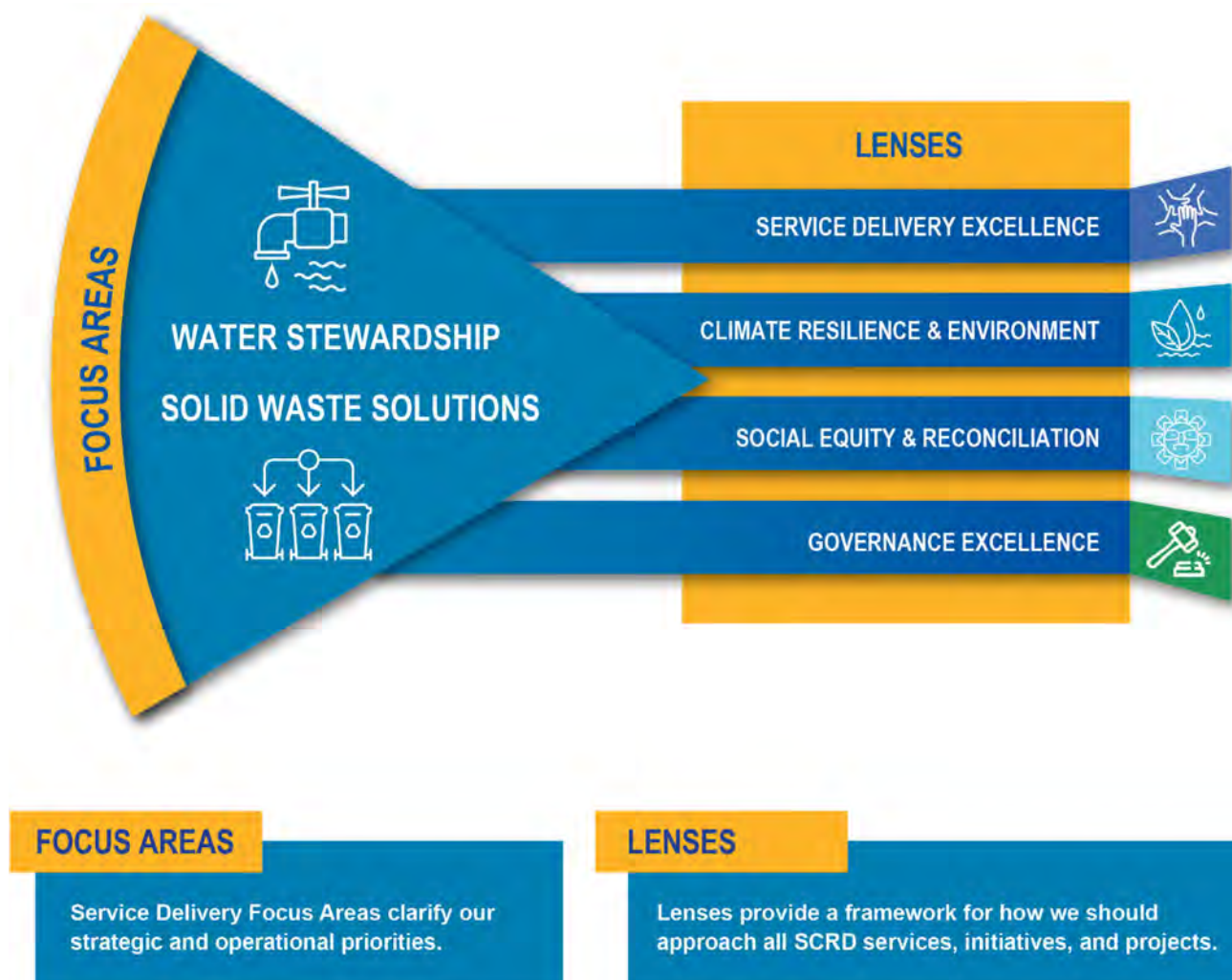
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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

The two Service Delivery Focus Areas are mission-critical challenges that need to be urgently prioritized for the health and safety of our Sunshine Coast communities.

The four lenses provide a framework for how we should approach all SCRD services, initiatives, and projects, in order to meet the economic, social, and environmental challenges of the day.

To view the full document visit, [www.scrd.ca/strategic-plan](http://www.scrd.ca/strategic-plan).





# Our Service Delivery Focus Areas

Service Delivery Focus Areas are defined by the Board of Directors, and will be the SCRD's areas of focus over the 2023-2027 period.

## Water Stewardship

Continue to secure reliable and diverse water sources across the Sunshine Coast and support efficient water use while fostering responsible stewardship of this critical resource.



### WHY IS THIS IMPORTANT?

- We need sufficient water for people, food production, firefighting and the environment.
- Water is critical to sustaining delivery of our services.
- Our climate is changing, leading to changing weather patterns and significant drought.

### HOW WE PLAN TO ACHIEVE IT

1. Continually improve the operations of all the Regional District's aging water systems.
2. Improve water demand management and increase the efficiency of water use by completing installation of water meters and implementing volumetric billing.
3. Adopt the SCRD Water Strategy to confirm the strategic priorities, objectives and actions that will guide the future planning and delivery of SCRD water services.
4. Work with the shíshálh Nation Government District and Skwxwú7mesh Úxwumixw (Squamish Nation) to define participation/role in the SCRD's shared water services.
5. Work with the shíshálh Nation and the Province of BC to ensure the SCRD is able to utilize effective drought response approaches.
6. Continue to explore, enhance and develop groundwater and surface water sources.



# Solid Waste Solutions

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



## WHY IS THIS IMPORTANT?

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

## HOW WE PLAN TO ACHIEVE IT

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



# Our Lenses

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

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

1

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



2

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



3

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



4

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





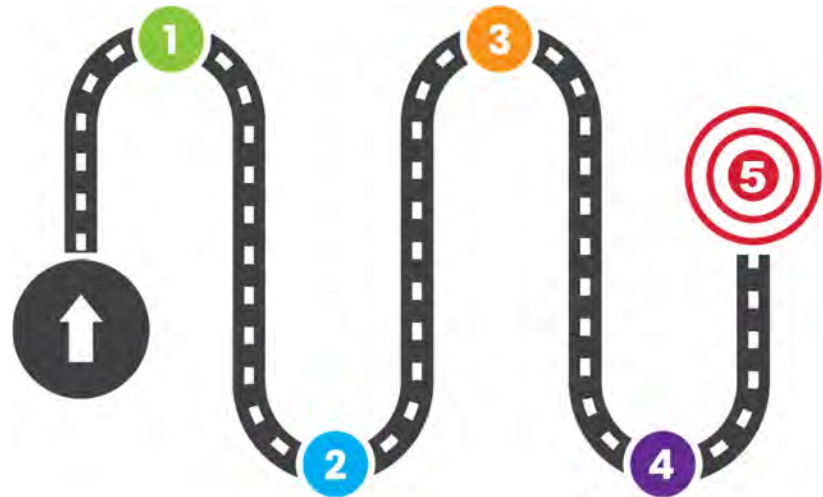


# Financial Planning Process

# The Financial Plan

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

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



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

The *Local Government Act* (LGA) Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2025-2029 Financial Plan is completed during meetings in October (Pre-Budget), November (Round 1), January (Round 2) and February (Financial Plan Adoption).

This process also includes funding requests from community partners and stakeholders. The Financial Plan in the form of a bylaw must be adopted by March 31 of each year. The 2025-2029 Financial Plan Bylaw is scheduled to be presented at the February 13, 2025 Regular Board meeting for adoption.

LGA 374 permits a local government to amend its Financial Plan Bylaw as required. Should the Regional District determine the Financial Plan requires an amendment, the proposed amendments are approved by the Board of Directors and the Financial Plan Bylaw is amended accordingly.

# Financial Planning Process

Long-term financial planning, which includes the Five-Year Financial Plan along with established service, asset management, and capital plans that may extend up to 50 years, is a vital strategic process aimed at ensuring revenues are adequate to support ongoing service delivery and to respond to expanding community needs. This approach to financial planning fosters "Big Picture" thinking, enhances stability in budget and tax rates, addresses short-term challenges with long-term solutions, and minimizes the impact of economic fluctuations on planning.

The SCRD's financial planning process is a collaborative effort that involves **the community**. The **Board** provides strategic and policy direction for all activities of the SCRD, guiding the organization towards its goals. **Budget managers** and **staff** then translate this strategic direction into actionable work plans designed to implement the Board's policies and achieve its objectives. Importantly, the public also plays a crucial role in this process, contributing insights and feedback that ensure the plans remain aligned with community needs and expectations. This inclusive approach ensures a comprehensive and effective management of financial resources, crucial for both current operations and future growth.

## Budget

Generally, there are two types of budgets, operating and capital:

- ▶ Operating covers the everyday operation of services, expenditure obligations on a recurring basis; such as salaries, wages, materials and supplies, short-life equipment, repairs and maintenance.
- ▶ Capital is to acquire, construct, or improve an asset which is in the control of the Regional District, provides a benefit beyond a year and is not held for resale. These may include expenditures for land, buildings, or machinery and equipment.

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

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

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

Other related Financial Policies which guide the Financial Planning Process are Debt Management Policy, Investment Policy, Support Service Allocation, and Asset Management Policy.



## Key Steps (1 to 5)



1

### **STRATEGIC PLAN**

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

2

### **CORPORATE PLANS**

Corporate plans are developed to align with the Board's strategic priorities. Departmental projects and processes are reviewed and amended to align work plans to new priorities and objectives.

3

### **DEPARTMENTAL BUSINESS AND SERVICE PLANS**

Departmental business and service plans are developed. These plans include service levels, specific actions, targets and resources required to achieve priorities.



#### **ALIGN CORPORATE AND SERVICE PLANS TO FINANCIAL PLANS**

Review operational budgets, including Human Resource (HR) plans to ensure they align with Service Plans and are sufficient to meet work plans.

**4**

Budget Proposals, along with business cases, are prepared in alignment with strategic priorities and will be evaluated and reviewed in accordance with the following criteria:

- Mandatory
- Board Strategic and Corporate Plans
- Other

#### **MONITORING AND REPORTING**

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

**5**

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

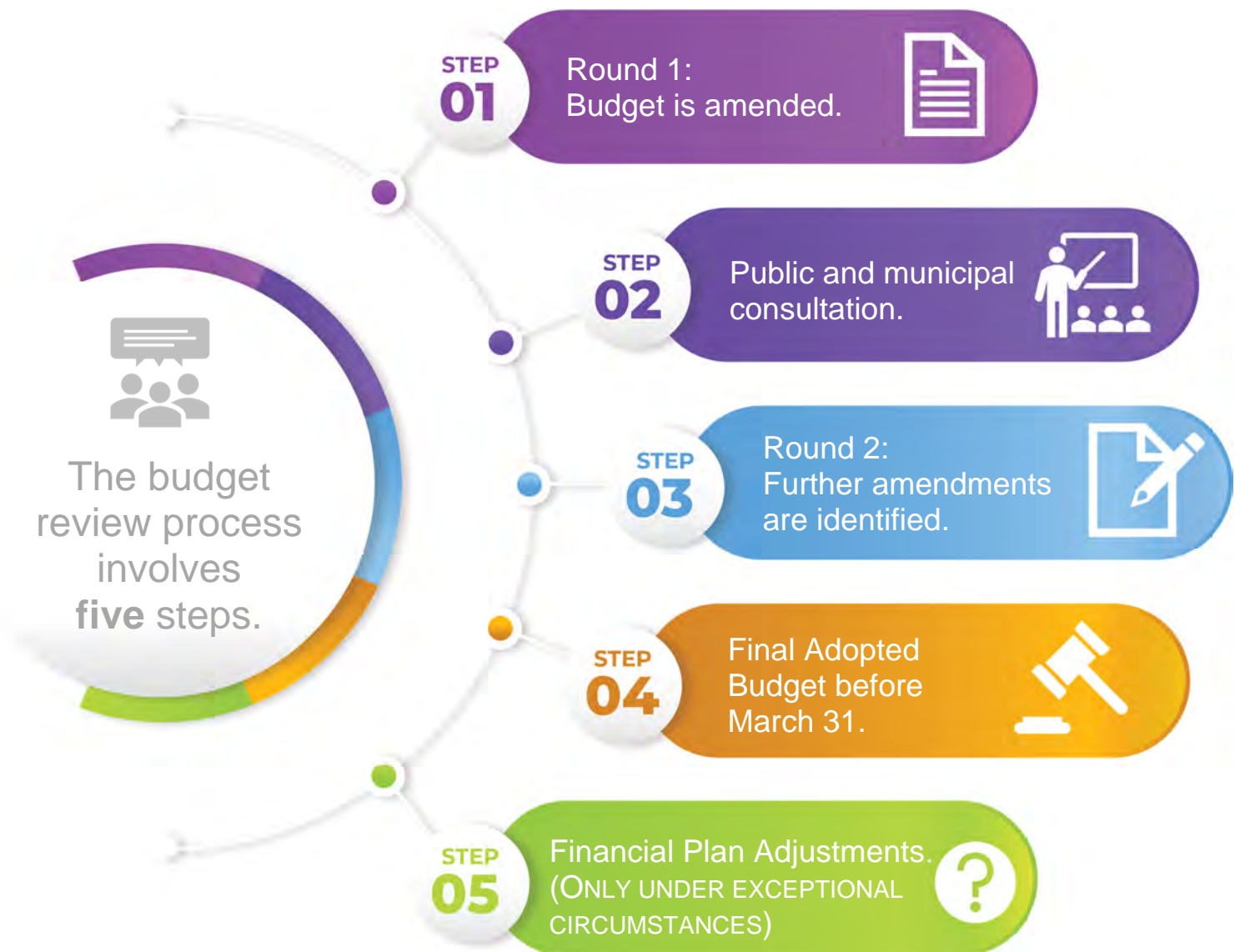
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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

# Schedule

Activity	2024			2025	
	October	November	December	January	February
Pre-Budget & Capital Plan Review	28 & 29				
Fees & Charges Review		21			
Budget proposals from SCRD.		<b>Round 1</b> 25 & 26		<b>Round 2</b> 13 & 14	
Strategic Plan Review			12		
Public meetings	X	X		X	X
Information sessions	X	X		X	X
Budget Stakeholders SCRD-2025 Budget Proposals  2024 Surplus / Deficit Report				X	
2024 Carry-forwards					X
Adoption of Financial Plan					13

# Budget Review Steps





The financial plan process includes two rounds of budget review prior to the adoption of the final Budget. Progressively, during the two rounds of discussion and review, the Budget should be matured and refined to a level of taxation and service that is acceptable to the Board.

In addition, the *Local Government Act* Section 375, requires the SCRD to undertake a process of public consultation before the Financial Plan is adopted.

**STEP  
01**

### **Round One**

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

**STEP  
02**

### **Round Two**

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

**STEP  
03**

### **Public and Municipal Consultation**

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

**STEP  
04**

### **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. 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.

**STEP  
05**

### **Financial Plan Adjustments**

As in Sections 376 (6) and (11) of the *Local Government Act* (see below), Financial Plan amendments should not be necessary unless in case of exceptional circumstances. The Financial Plan and the matching expenditure results are the operational responsibility of the Budget Manager. The statutory responsibility for making proper expenditures is shared among the Board, the Chief Financial Officer and the Budget Manager. Budget Managers should be proactive as opposed to being reactive.

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

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

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

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

Only the following exceptions will be made to amending the Financial Plan:



**Critical Emergency Situation:**

Resulting in the Emergency Operation Centre activation;



**Grant Award:**

Upon successful receipt of an awarded grant.

For complete transparency and auditing, items that may affect the Financial Plan, that are minor, major, deficient or unplanned will not be amended in the Financial Plan.

Contract extensions and /or amendments should be planned appropriately and carry a contingency, where required. Minor emergency situations should be accounted for in existing budgeted funding.

Variances in the Financial Plan should be explained to the Board and appropriate mechanisms for recovery should be planned in future financial planning.



# **Electoral Areas and Municipalities at a Glance**



# Electoral Area A: Egmont and Pender Harbour

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

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

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

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

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

**Average Age:** 55.2

**Tax Base:**

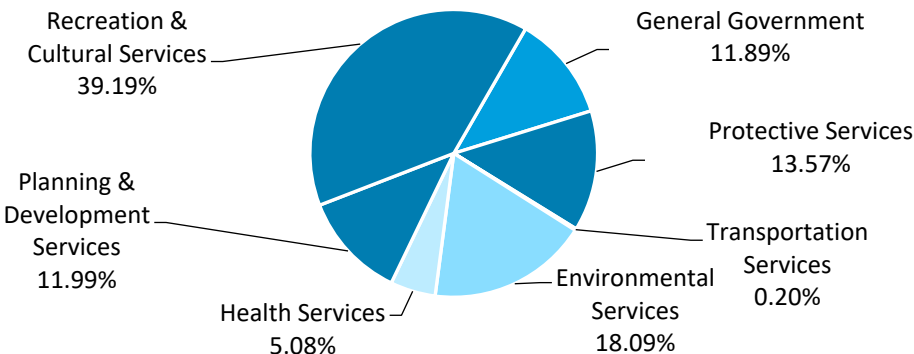
Residential	92.56%
Utilities	0.91%
Light Industry	0.96%
Business / Other	4.94%
Managed Forest	0.25%
Recreation / Non-Profit	0.36%



Seasonally occupied dwellings: **946**

Permanently occupied dwellings: **1,562**

## Where Do your Tax Dollars Go?



# Electoral Area A - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.60
Grant in Aid - Area A	\$ 1.26
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.05
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.02
Egmont & District Fire Protection <sup>D</sup>	\$ 87.34
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
<b>Transportation Services</b>	
Regional Street Lighting	\$ 0.25
<b>Environmental Services</b>	
Solid Waste	\$ 22.54
<b>Health Services</b>	
Cemetery	\$ 0.72
Pender Harbour Health Clinic	\$ 5.61
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.87
Rural Planning	\$ 14.56
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area A	\$ (0.50)
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Pender Harbour Pool <sup>D I</sup>	\$ 68.10
Joint Use - School Facilities	\$ 0.22
Egmont/Pender Harbour Library Service	\$ 1.90
Museum Service	\$ 0.82
Community Parks	\$ 23.77
Area A Bike & Walking Paths <sup>I</sup>	\$ 1.18
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 4,377,837

2025 User Fee and Parcel Tax Rates		
<b>User fees are billed directly to all properties connected to SCRD water and waste water services.</b>		
<b>Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.</b>		
	User Fee	Parcel Tax
Pender Harbour Pool Debt	\$ -	\$ 17.00
North PH Water Service	\$ 1,000.00	\$ 530.00
South PH Water Service	\$ 925.00	\$ 600.00
Regional Water Service	\$ 750.00	\$ 479.24
Greaves Road Waste Water	\$ 827.00	\$ 550.00
Canoe Road Waste Water	\$ 985.31	\$ 574.00
Lee Bay Waste Water	\$ 487.67	\$ 352.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 550.00
Lily Lake Village Waste Water	\$ 1,143.48	\$ 354.00
Painted Boat Waste Water	\$ 650.00	\$ 452.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 879.42
<b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b>		
<b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b>		

## Collection of Taxes and Fees

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

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

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

# Electoral Area B: Halfmoon Bay

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

Gentle bays and coves provide several protected harbours for marine traffic; the area includes several parks as well as diving spots, hiking and mountain biking trails.

Electoral Area B also includes the Trail Islands, Merry Island, Franklin Island, North Thormanby Island, South Thormanby Island, Bertha Island, Capri Isle, France Islet, Grant Island, Jack Tolmie Island and Turnagain Island. Land use planning for these islands is the responsibility of the Islands Trust.

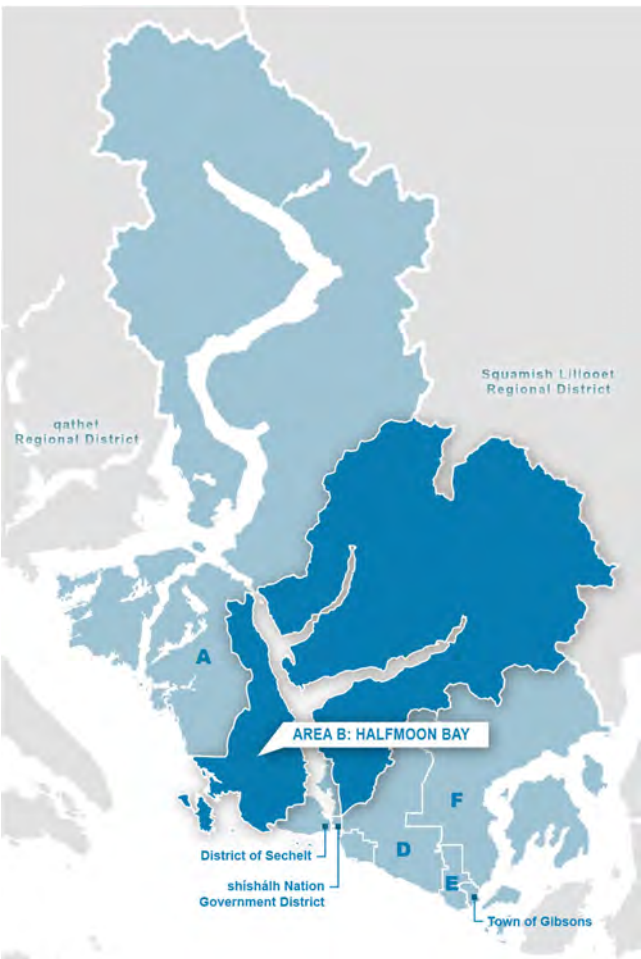
**Population:** 2,969 (2021 Census)

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

**Average Age:** 49.1

**Tax Base:**

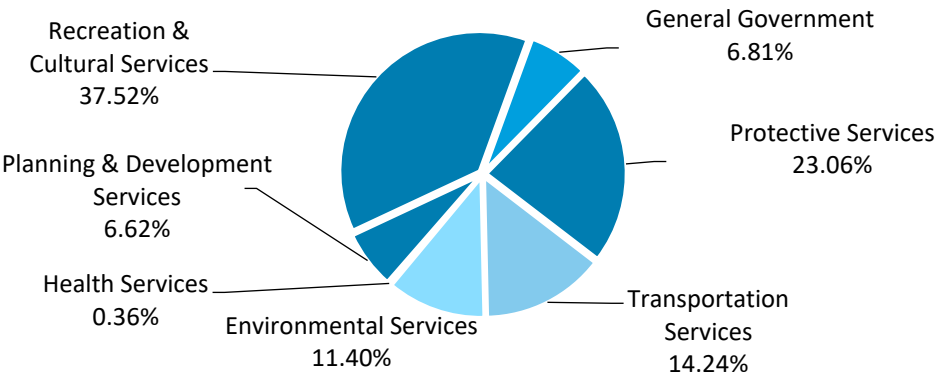
Residential	81.06%
Utilities	16.33%
Major Industry	0.12%
Light Industry	0.32%
Business / Other	1.78%
Managed Forest	0.23%
Recreation / Non-Profit	0.16%



Seasonally occupied dwellings: **439**

Permanently occupied dwellings: **1,370**

## Where Do your Tax Dollars Go?





# Electoral Area B - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.60
Grant in Aid - Area B	\$ 1.01
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.05
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.02
Halfmoon Bay Smoke Control	\$ 0.04
Halfmoon Bay Fire Protection <sup>D</sup>	\$ 47.80
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control	\$ 0.55
<b>Transportation Services</b>	
Transit	\$ 22.19
Regional Street Lighting	\$ 0.25
Hydaway Street Lighting <sup>D</sup>	\$ 0.70
Ports	\$ 8.17
<b>Environmental Services</b>	
Solid Waste	\$ 22.54
<b>Health Services</b>	
Cemetery	\$ 0.72
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.87
Rural Planning <sup>D</sup>	\$ 14.56
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area B	\$ (1.43)
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D I</sup>	\$ 104.74
Joint Use - School Facilities	\$ 0.22
Halfmoon Bay Library Service <sup>D</sup>	\$ 6.50
Museum Service	\$ 0.82
Community Parks	\$ 23.77
Bicycle & Walking Paths <sup>I</sup>	\$ 1.98
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 5,982,197

2025 User Fee and Parcel Tax Rates		
<p><b>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.</b></p> <p><b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b></p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
Curran Road Waste Water	\$ 742.68	\$ 403.00
Jolly Roger Waste Water	\$ 1,050.00	\$ 302.00
Secret Cove Waste Water	\$ 900.00	\$ 452.00
Square Bay Waste Water	\$ 1,150.00	\$ 367.00
Refuse Collection	\$ 212.75	\$ -
<p><b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b></p> <p><b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b></p>		

## Collection of Taxes and Fees

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

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

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

# Electoral Area D: Roberts Creek

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

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

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

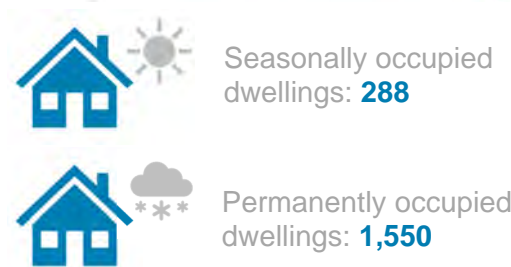
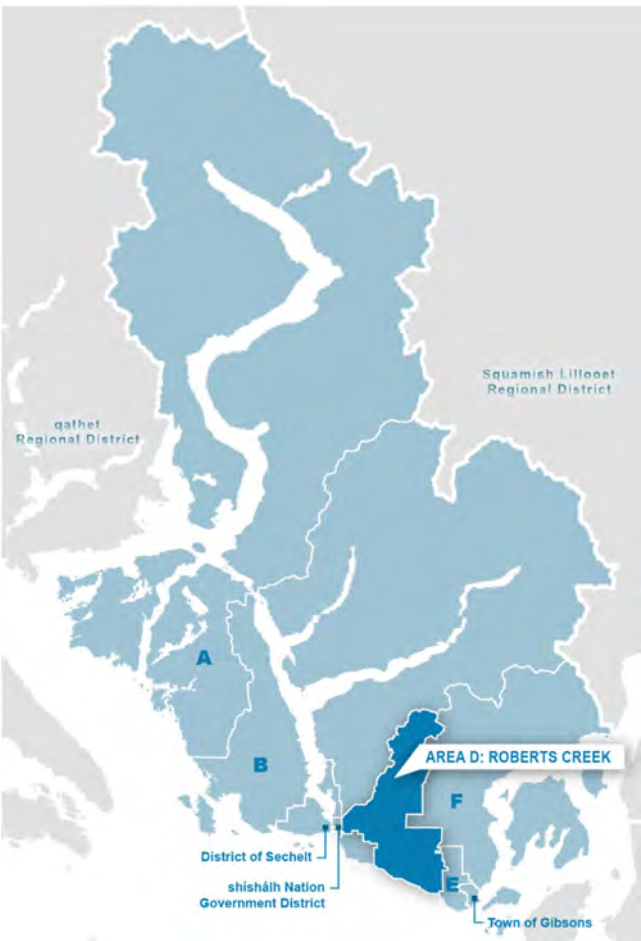
**Population:** 3,523 (2021 Census)

**Area:** 143.36 sq. km.

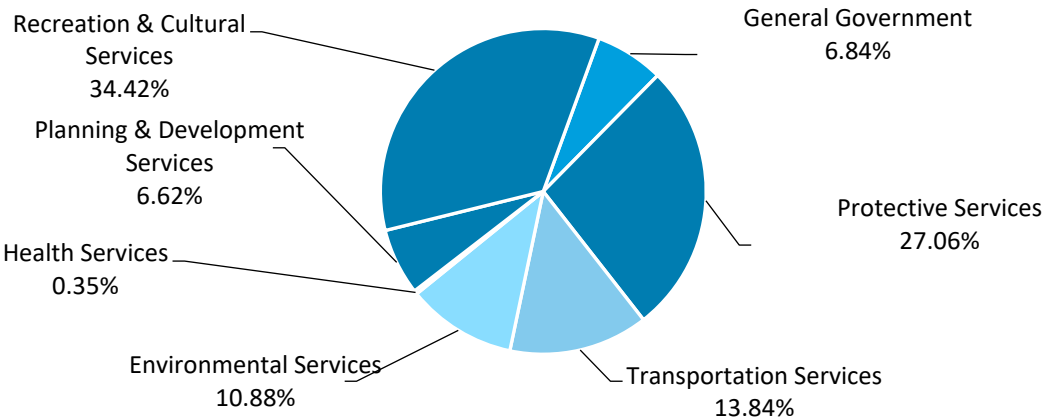
**Average Age:** 46.1

**Tax Base:**

Residential	96.84%
Utilities	0.71%
Major Industry	0.40%
Light Industry	0.51%
Business / Other	1.05%
Managed Forest	0.39%
Recreation / Non-Profit	0.10%



## Where Do your Tax Dollars Go?



# Electoral Area D - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.60
Grant in Aid - Area D	\$ 1.70
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 1.75
Regional Sustainability	\$ 1.05
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.02
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection <sup>D</sup>	\$ 47.51
911 Emergency Telephone	\$ 2.27
SCEP	\$ 2.75
Animal Control	\$ 0.55
<b>Transportation Services</b>	
Transit	\$ 22.19
Regional Street Lighting	\$ 0.25
Spruce Street Lighting <sup>D</sup>	\$ 3.54
Ports	\$ 8.17
<b>Environmental Services</b>	
Solid Waste	\$ 22.54
<b>Health Services</b>	
Cemetery	\$ 0.72
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.87
Rural Planning	\$ 14.56
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area D	\$ (1.74)
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>I</sup>	\$ 104.74
Joint Use - School Facilities	\$ 0.22
Roberts Creek Library Service	\$ 9.75
Museum Service	\$ 0.82
Community Parks	\$ 23.77
Bicycle & Walking Paths <sup>I</sup>	\$ 1.98
Recreation Programs	\$ 0.87
Dakota Ridge	\$ 1.11
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 4,658,895

2025 User Fee and Parcel Tax Rates		
<p><b>User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.</b></p> <p><b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b></p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
RC Cohousing Waste Water	\$ 1,307.48	\$ 550.00
Refuse Collection	\$ 212.75	\$ -
<p><b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b></p> <p><b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b></p>		

## Collection of Taxes and Fees

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

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

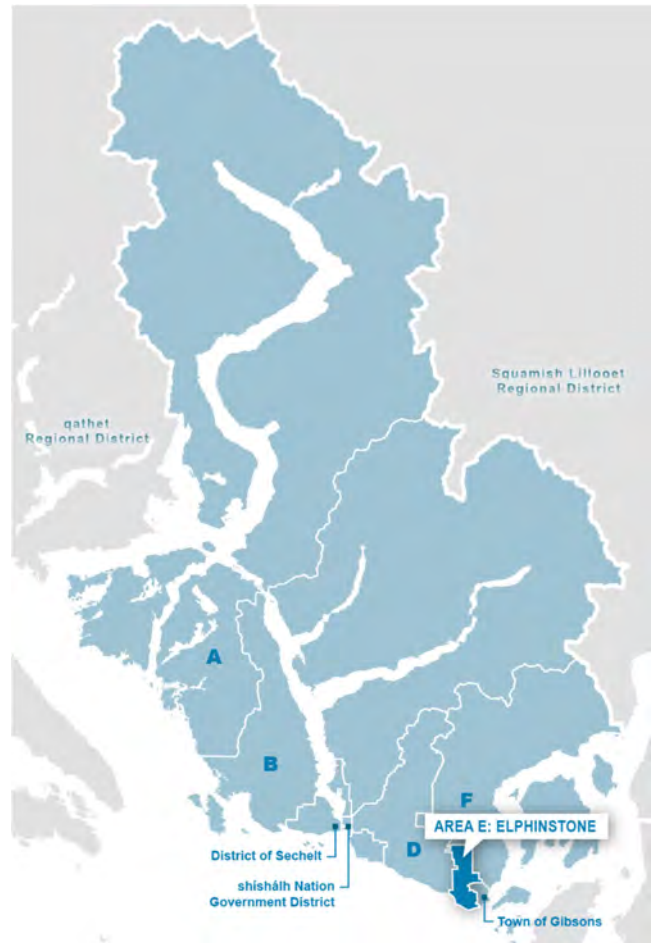
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

# Electoral Area E: Elphinstone

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

The slopes of Mount Elphinstone are blanketed in some of the most biodiverse hemlock forest in BC, furrowed by scenic creeks and ravines, and are a popular destination for hikers and mountain bikers.

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



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

**Area:** 21.60 sq. km.

**Average Age:** 45.5

## Tax Base:

Residential	97.58%
Utilities	0.06%
Major Industry	0.00%
Light Industry	1.05%
Business / Other	1.30%

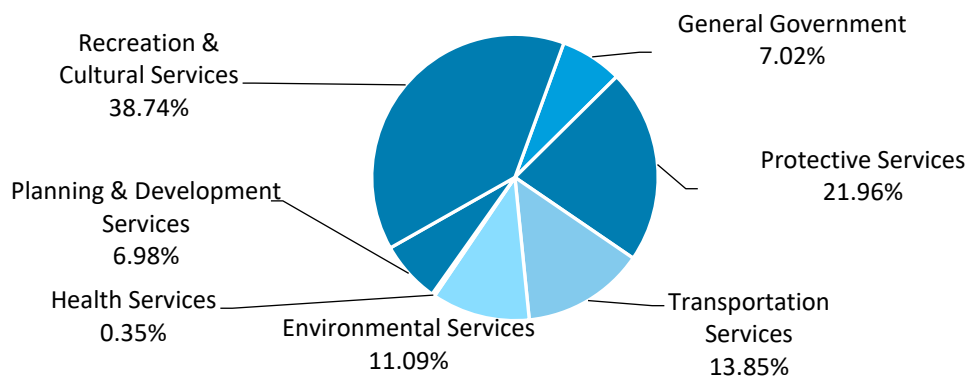


Seasonally occupied dwellings: **155**



Permanently occupied dwellings: **1,608**

## Where Do your Tax Dollars Go?





# Electoral Area E - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
<b>General Government</b>		
General Government Administration	\$	9.60
Grant in Aid - Area E	\$	1.65
Grant in Aid - Areas E & F	\$	(0.06)
Grant in Aid - Community Schools	\$	0.05
Grant in Aid - Greater Gibsons	\$	0.24
UBCMElections	\$	1.75
Regional Sustainability	\$	1.05
Feasibility Studies - Regional	\$	-
<b>Protective Services</b>		
Bylaw Enforcement	\$	4.02
Gibsons & District Fire Protection <sup>D</sup>	\$	35.15
911 Emergency Telephone	\$	2.27
SCEP	\$	2.75
Animal Control	\$	0.55
<b>Transportation Services</b>		
Transit	\$	22.19
Regional Street Lighting	\$	0.25
Veterans Street Lighting <sup>D</sup>	\$	0.30
Woodcreek Street Lighting <sup>D</sup>	\$	2.76
Fircrest Street Lighting <sup>D</sup>	\$	1.77
Sunnyside Street Lighting <sup>D</sup>	\$	3.97
Ports	\$	8.17
<b>Environmental Services</b>		
Solid Waste	\$	22.54
<b>Health Services</b>		
Cemetery	\$	0.72
<b>Planning &amp; Development Services</b>		
Regional Planning	\$	0.87
Rural Planning	\$	14.56
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area E	\$	(1.24)
Hillside	\$	-
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities <sup>I</sup>	\$	104.74
Joint Use - School Facilities	\$	0.22
Gibsons Library	\$	11.75
Museum Service	\$	0.82
Community Parks	\$	23.77
Bicycle & Walking Paths <sup>I</sup>	\$	1.98
Recreation Programs	\$	0.87
Dakota Ridge	\$	1.11
<sup>D</sup> Only defined portion of area participates		
<sup>I</sup> Rate is applicable on assessed improvements only		
<b>Taxation</b>		
Property Taxation	\$	3,634,572

2025 User Fee and Parcel Tax Rates		
<p><b>User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.</b></p> <p><b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b></p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
Sunnyside Waste Water	\$ 850.00	\$ 602.00
Woodcreek Waste Water	\$ 800.74	\$ 550.00
Refuse Collection	\$ 212.75	\$ -
<p><b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b></p> <p><b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b></p>		

## Collection of Taxes and Fees

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

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

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

# Electoral Area F: West Howe Sound

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

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

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



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

**Area:** 380.75 sq. km.

**Average Age:** 49.5

**Tax Base:**

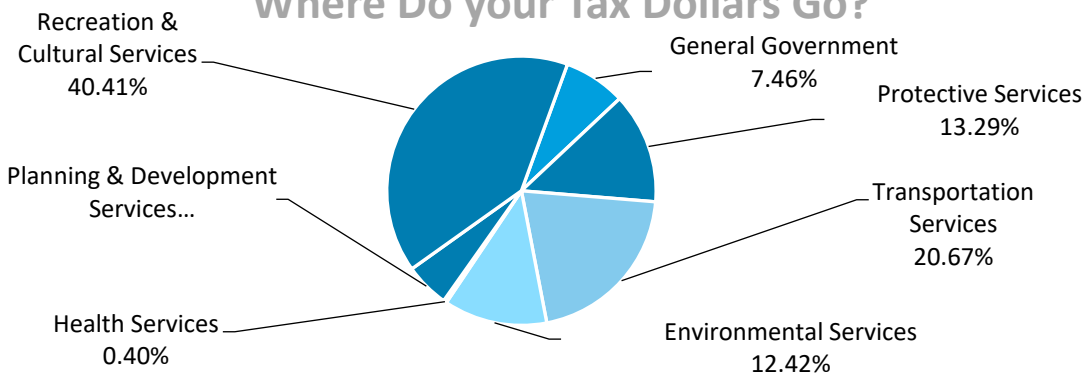
Residential	74.81%
Utilities	4.91%
Major Industry	13.02%
Light Industry	3.88%
Business / Other	2.65%
Managed Forest	0.32%
Recreation / Non-Profit	0.42%
Farm	0.00%



Seasonally occupied dwellings: **365**

Permanently occupied dwellings: **1,111**

## Where Do your Tax Dollars Go?



# Electoral Area F - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
<b>General Government</b>		
General Government Administration	\$	9.60
Grant in Aid - Area F	\$	0.91
Grant in Aid - Areas E & F	\$	(0.06)
Grant in Aid - Community Schools	\$	0.05
Grant in Aid - Greater Gibsons	\$	0.24
UBCMElections	\$	1.75
Regional Sustainability	\$	1.05
Feasibility Studies - Regional	\$	-
<b>Protective Services</b>		
Bylaw Enforcement	\$	4.02
Gibsons & District Fire Protection <sup>D</sup>	\$	35.15
911 Emergency Telephone	\$	2.27
SCEP	\$	2.75
Animal Control <sup>D</sup>	\$	0.55
Keats Island Dog Control <sup>D</sup>	\$	0.11
<b>Transportation Services</b>		
Transit	\$	22.19
Regional Street Lighting	\$	0.25
Langdale Street Lighting <sup>D</sup>	\$	1.67
Granthams Street Lighting <sup>D</sup>	\$	1.09
Burns Road Street Lighting <sup>D</sup>	\$	5.65
Stewart Road Street Lighting <sup>D</sup>	\$	20.25
Ports	\$	8.17
Langdale Dock <sup>D</sup>	\$	3.56
<b>Environmental Services</b>		
Solid Waste	\$	22.54
<b>Health Services</b>		
Cemetery	\$	0.72
<b>Planning &amp; Development Services</b>		
Regional Planning	\$	0.87
Rural Planning <sup>D</sup>	\$	14.56
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area F	\$	(1.25)
Hillside	\$	-
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities <sup>D,I</sup>	\$	104.74
Joint Use - School Facilities	\$	0.22
Gibsons Library	\$	11.75
Museum Service	\$	0.82
Community Parks	\$	23.77
Bicycle & Walking Paths <sup>D,I</sup>	\$	1.98
Recreation Programs <sup>D</sup>	\$	0.87
Dakota Ridge	\$	1.11

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

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

2025 User Fee and Parcel Tax Rates		
<p><b>User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.</b></p> <p><b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b></p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07
Regional Water Service	\$ 750.00	\$ 479.24
Langdale Waste Water	\$ 1,427.22	\$ 550.00
Refuse Collection	\$ 212.75	\$ -
<p><b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b></p> <p><b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b></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.

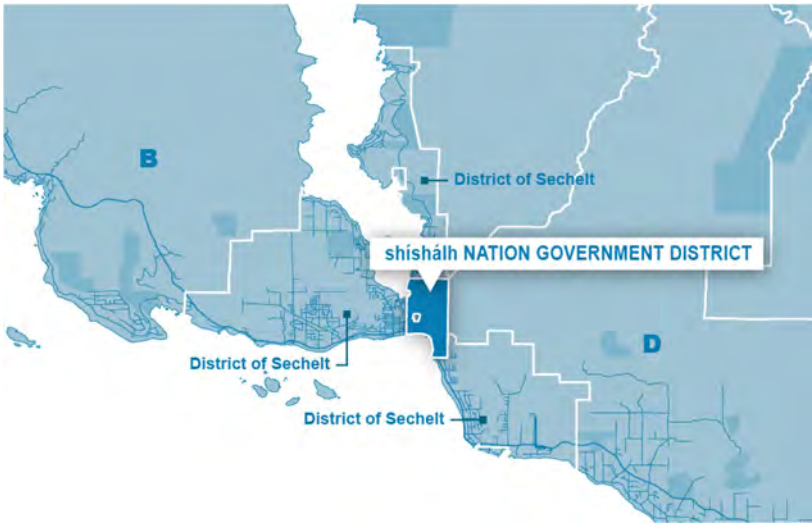
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation	
Property Taxation	\$5,507,241

# shíshálh Nation Government District

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

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



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

Residential	45.93%
Utilities	0.51%
Major Industry	0.00%
Light Industry	22.29%
Business / Other	31.20%
Recreation / Non-Profit	0.07%

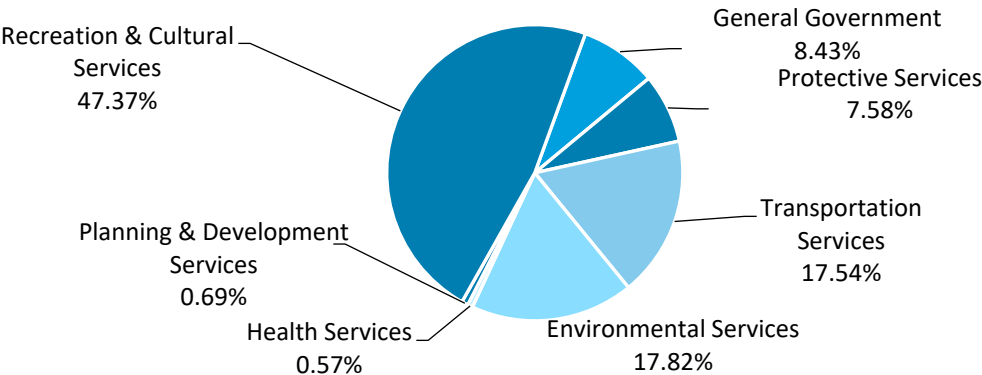


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

## Where Do your Tax Dollars Go?





# shíshálh Nation Government District - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
<b>General Government</b>		
General Government Administration	\$	9.60
Regional Sustainability	\$	1.05
Feasibility Studies - Regional	\$	-
<b>Protective Services</b>		
Bylaw Enforcement	\$	4.02
911 Emergency Telephone	\$	2.27
SCEP	\$	2.75
Animal Control	\$	0.55
<b>Transportation Services</b>		
Transit	\$	22.19
<b>Environmental Services</b>		
Solid Waste	\$	22.54
<b>Health Services</b>		
Cemetery	\$	0.72
<b>Planning &amp; Development Services</b>		
Regional Planning	\$	0.87
Building Inspection	\$	-
Hillside	\$	-
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities <sup>1</sup>	\$	104.74
Museum Service	\$	0.82
Recreation Programs	\$	0.87
Dakota Ridge	\$	1.11

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

2025 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07

## Collection of Taxes and Fees

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

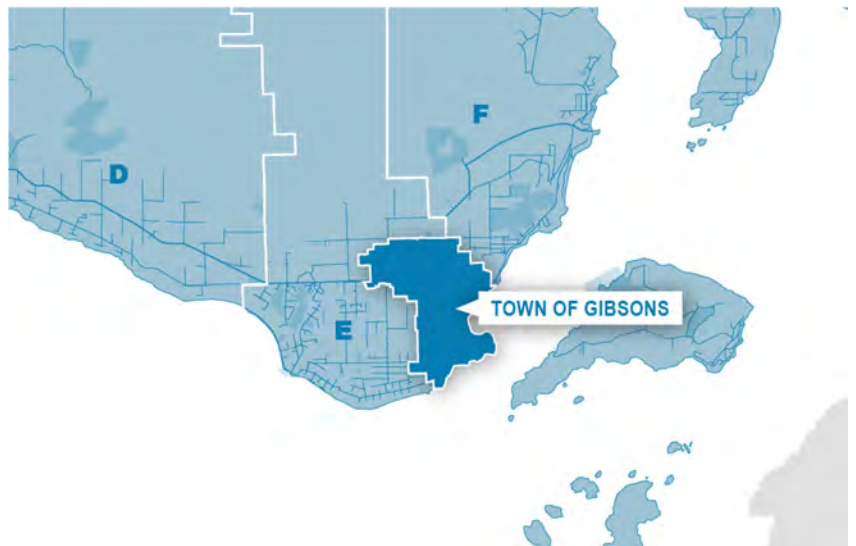
Taxation		
Property Taxation	\$	581,358

# Town of Gibsons

A short 10-minute drive from the Langdale ferry terminal, Gibsons was carved out of the hilly forest terrain of the Sunshine Coast.

Known across the world as the home of the popular CBC Television series, *The Beachcombers*, the Town of Gibsons has two main commercial areas: Upper Gibsons which has shopping malls, restaurants, services and a light industrial area, and Lower Gibsons.

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



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

**Area:** 4.31 sq. km.

**Average Age:** 50.1

## Tax Base:

Residential	72.29%
Utilities	0.87%
Light Industry	0.56%
Business / Other	26.05%
Recreation / Non-Profit	0.23%

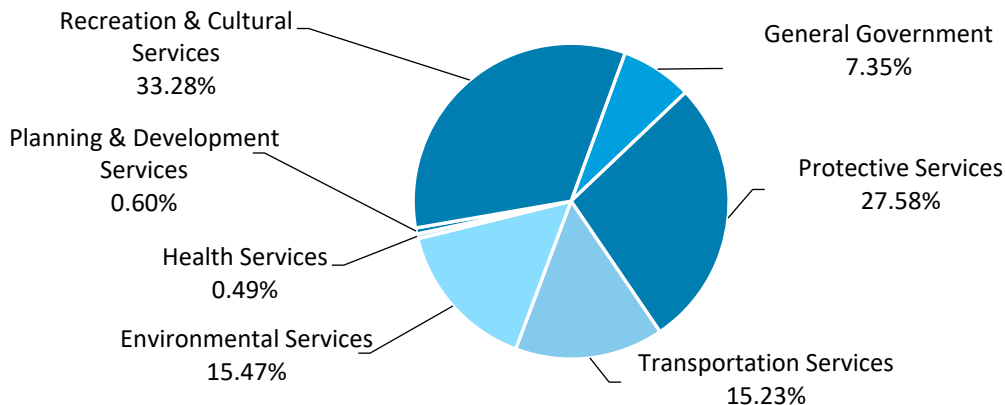


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2,282**

## Where Do your Tax Dollars Go?



# Town of Gibsons - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
<b>General Government</b>		
General Government Administration	\$	9.60
Grant in Aid - Community Schools	\$	0.05
Regional Sustainability	\$	1.05
Feasibility Studies - Regional	\$	-
<b>Protective Services</b>		
Gibsons & District Fire Protection	\$	35.15
911 Emergency Telephone	\$	2.27
SCEP	\$	2.75
<b>Transportation Services</b>		
Transit	\$	22.19
<b>Environmental Services</b>		
Solid Waste	\$	22.54
<b>Health Services</b>		
Cemetery	\$	0.72
<b>Planning &amp; Development Services</b>		
Regional Planning	\$	0.87
Hillside	\$	-
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities <sup>1</sup>	\$	104.74
Joint Use - School Facilities	\$	0.22
Gibsons Library	\$	11.75
Museum Service	\$	0.82
Recreation Programs	\$	0.87
Dakota Ridge	\$	1.11

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

2025 User Fee and Parcel Tax Rates		
<b>Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.</b>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07

## Collection of Taxes and Fees

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

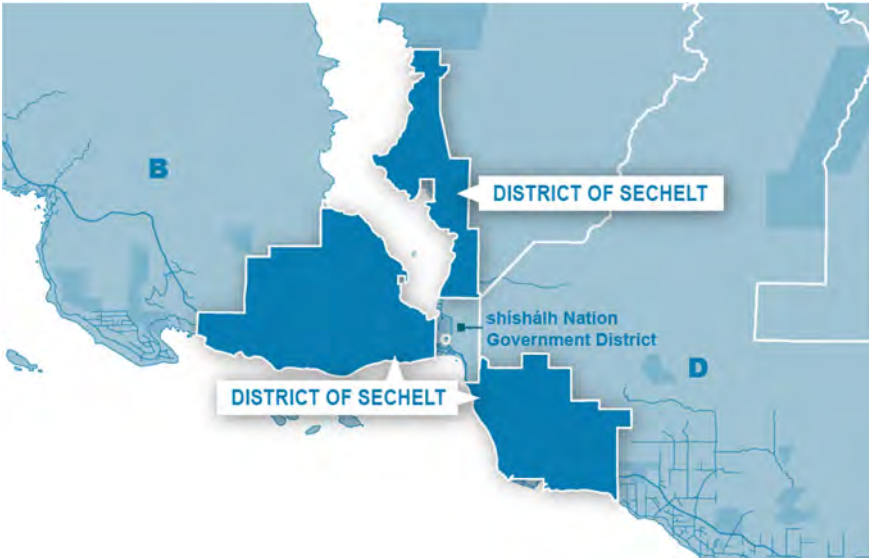
Taxation		
Property Taxation	\$	4,335,033

# District of Sechelt

The District of Sechelt includes the Village of Sechelt, Selma Park, Davis Bay, Wilson Creek, West Sechelt, East and West Porpoise Bay, Sandy Hook and Tuwanek. There are several residential areas located throughout the region.

In addition to a large shopping and services area and waterfront walkway, the Village of Sechelt is home to several art galleries and restaurants as well as the Provincial courthouse. The area includes a Golf Course, a long stretch of seafront walkway beach at Davis Bay, seaplane landings at Porpoise Bay and the Airport at Wilson Creek.

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



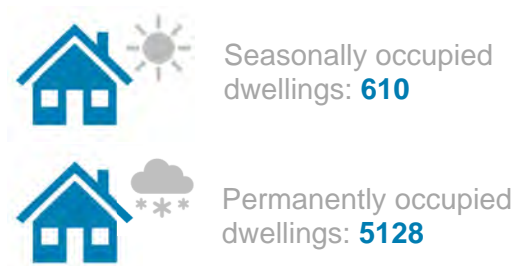
**Population:** 10,847 (2021 Census)

**Area:** 39.02 sq. km.

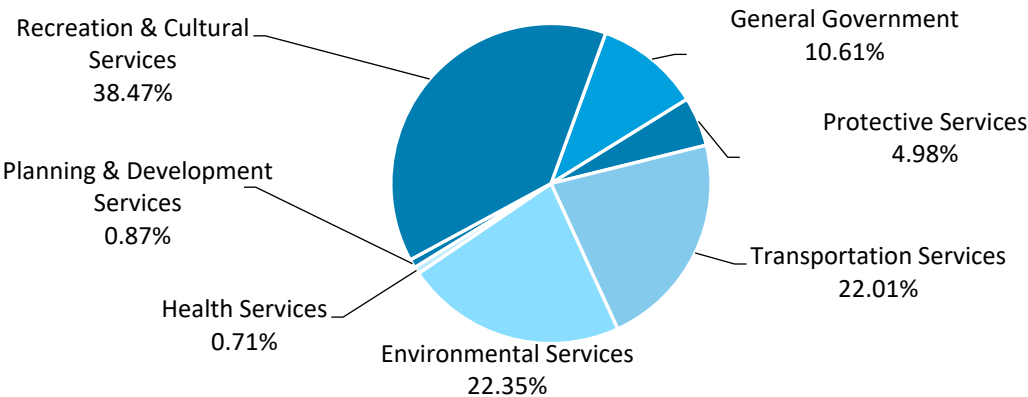
**Average Age:** 51.1

**Tax Base:**

Residential	85.23%
Utilities	0.67%
Light Industry	0.65%
Business / Other	13.27%
Managed Forest	0.03%
Recreation / Non-Profit	0.15%



## Where Do your Tax Dollars Go?





# District of Sechelt - Tax Rates and User Fees

2025 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
<b>General Government</b>		
General Government Administration	\$	9.60
Grant in Aid - Community Schools	\$	0.05
Regional Sustainability	\$	1.05
Feasibility Studies - Regional	\$	-
<b>Protective Services</b>		
911 Emergency Telephone	\$	2.27
SCEP	\$	2.75
<b>Transportation Services</b>		
Transit	\$	22.19
<b>Environmental Services</b>		
Solid Waste	\$	22.54
<b>Health Services</b>		
Cemetery	\$	0.72
<b>Planning &amp; Development Services</b>		
Regional Planning	\$	0.87
Hillside	\$	-
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities <sup>1</sup>	\$	104.74
Joint Use - School Facilities	\$	0.22
Museum Service	\$	0.82
Recreation Programs	\$	0.87
Dakota Ridge	\$	1.11

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

2025 User Fee and Parcel Tax Rates			
<b>User fees are billed directly to all properties connected to SCR D water services.</b>			
<b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.</b>			
	<b>User Fee</b>		<b>Parcel Tax</b>
Recreation Facilities Debt	\$	-	\$ 115.07
Regional Water Service	\$	750.00	\$ 479.24

## 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.

Taxation	
Property Taxation	\$ 6,449,696



# Financial Plan Overview

# 2025 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. 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

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

Overall Change in Assessed Values		
	Assessed Value	% Change
2024 (Cycle 9)	20,684,872,733	
Increase due to NMC*	187,372,421	0.91%
Increase due to Market	172,589,720	0.83%
<b>2024 Total</b>	<b>21,044,834,874</b>	<b>1.74%</b>
*Non-market Change		

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

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

## Comparison of Converted Values

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

The two charts below show a comparison of 2024 and 2025 converted values. In general, areas where the percentage increase is greater than the total % increase will see an increase in overall tax apportionment. Areas where the increase is less than the total % increase will see a decrease in apportionment.

Comparison of Converted Values by Area					
Area	2024	2025	\$ Increase	% Increase	Apportionment
Area A	350,230,567	351,367,365	1,136,798	0.3%	↓
Area B	294,064,449	302,570,164	8,505,715	2.9%	↑
Area D	223,663,726	225,018,952	1,355,226	0.6%	↓
Area E	172,337,253	178,804,581	6,467,328	3.8%	↑
Area F	287,870,446	298,781,197	10,910,751	3.8%	↑
ToG	282,691,825	297,628,418	14,936,594	5.3%	↑
DoS	631,567,485	639,689,634	8,122,149	1.3%	↓
sNGD	43,838,143	45,967,022	2,128,879	4.9%	↑
<b>Total</b>	<b>2,286,263,893</b>	<b>2,339,827,333</b>	<b>53,563,440</b>	<b>2.3%</b>	

#### Impact of Property Assessments Changes (Combined Market and NMC)

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

Converted Values	2025			2024			Change \$	Change %
Electoral Area A	351,367,365	15.02%	150,168	350,230,567	15.32%	153,189	\$ (3,021)	-1.97%
Electoral Area B	302,570,164	12.93%	129,313	294,064,449	12.86%	128,622	\$ 691	0.54%
Electoral Area D	225,018,952	9.62%	96,169	223,663,726	9.78%	97,829	\$ (1,660)	-1.70%
Electoral Area E	178,804,581	7.64%	76,418	172,337,253	7.54%	75,379	\$ 1,038	1.38%
Electoral Area F	298,781,197	12.77%	127,694	287,870,446	12.59%	125,913	\$ 1,781	1.41%
ToG - Hosp. Purp.	297,628,418	12.72%	127,201	282,691,825	12.36%	123,648	\$ 3,553	2.87%
DoS - Hosp. Purp.	639,689,634	27.34%	273,392	631,567,485	27.62%	276,244	\$ (2,853)	-1.03%
sNGD - Hosp. Purp.	45,967,022	1.96%	19,645	43,838,143	1.92%	19,175	\$ 471	2.46%
Total	2,339,827,333	100.0%	1,000,000	2,286,263,893	100.0%	1,000,000	\$ (0)	0.00%

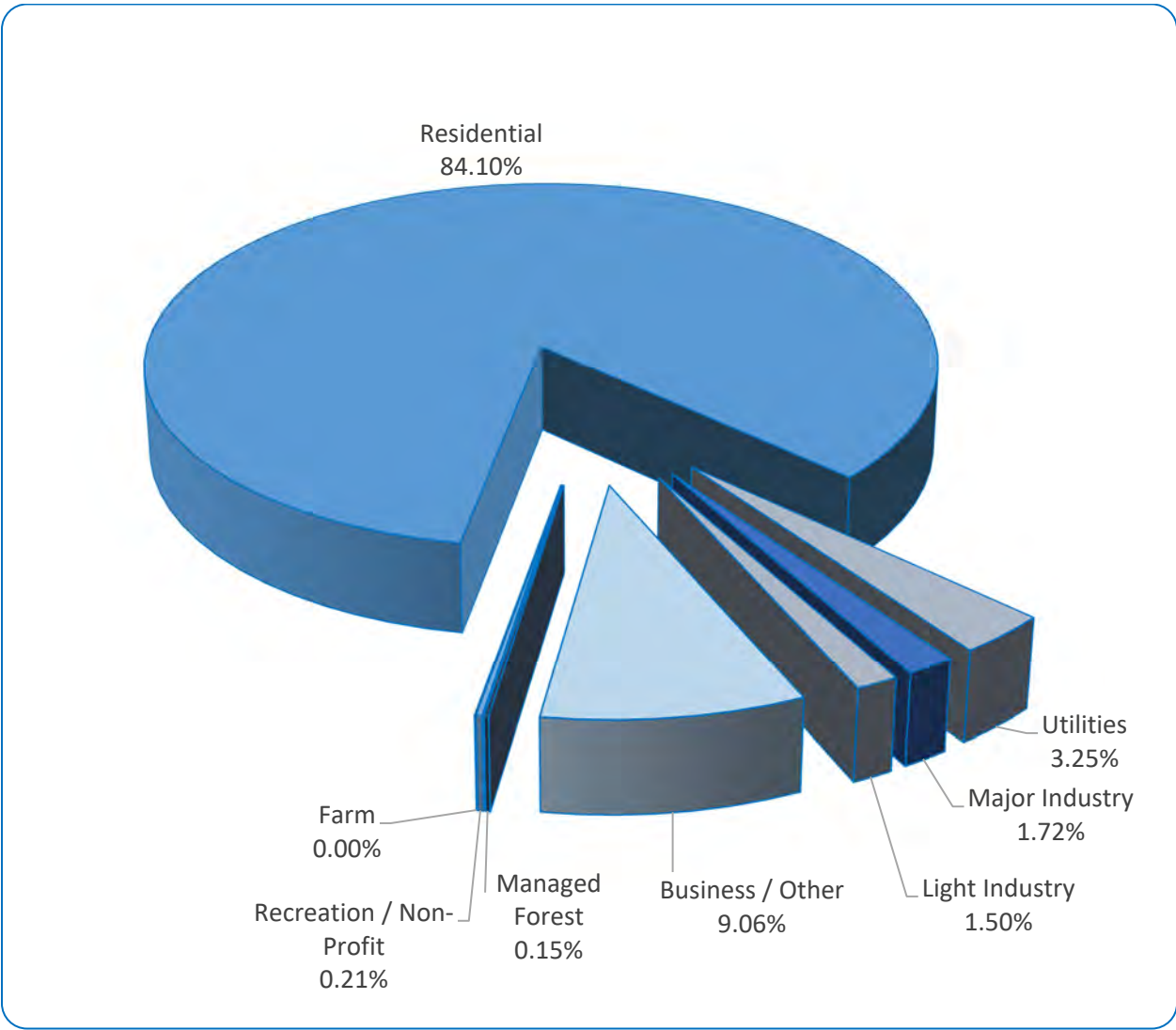


Impact of **one million dollars taxation** on a household:

	2024	2025
Assessed value of home \$400,000	17.50	17.10
Assessed value of home \$500,000	21.87	21.37
Assessed value of home \$750,000	32.80	32.05
Assessed value of home \$1,000,000	43.74	42.74

**Tax Base by Property Class**

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



# Budget Summary

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

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

## Schedule A, Bylaw 772, 2025

2025 - 2029

	2025	2026	2027	2028	2029
<b>Revenues</b>					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	35,526,828	36,500,506	36,627,820	36,316,407	36,401,760
Frontage & Parcel Taxes	8,760,344	7,208,570	7,121,601	7,123,151	7,105,416
Government Transfers	8,658,803	4,816,195	4,378,128	4,378,128	4,378,128
User Fees & Service Charges	20,159,413	20,586,804	20,686,480	20,747,248	20,811,114
Member Municipality Debt	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Investment Income	870,709	324,233	133,494	163,029	203,170
Other Revenue	1,257,186	1,102,043	1,085,052	1,085,052	1,085,052
	76,858,483	71,788,997	71,277,733	71,018,490	71,256,714
<b>Expenses</b>					
Administration	7,230,536	7,230,536	7,230,536	7,230,536	7,230,536
Internal Recoveries	(10,205,973)	(10,409,688)	(10,366,885)	(10,483,659)	(10,454,021)
Wages and Benefits	31,902,470	33,347,636	33,223,271	33,169,576	33,229,178
Operating	32,392,343	25,033,237	24,784,437	24,895,209	24,999,185
Debt Charges Member Municipalities	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Debt Charges - Interest	1,984,210	1,220,336	1,037,344	1,419,501	1,321,901
Amortization of Tangible Capital Assets	5,218,489	5,218,489	5,218,489	5,218,489	5,218,489
	70,050,275	62,794,212	62,275,350	62,558,127	62,720,342
<b>Operating Surplus / (Deficit)</b>	<b>6,808,208</b>	<b>8,994,785</b>	<b>9,002,383</b>	<b>8,460,363</b>	<b>8,536,372</b>
<b>Other</b>					
Capital Expenditures	(68,152,429)	(5,700,423)	(6,579,827)	(6,246,986)	(5,307,943)
Landfill Closure & Post Closure Expenditures	(3,246,945)	-	-	-	-
Development of Land Held for Resale	(219,308)	(31,257)	(31,257)	(31,257)	(31,257)
Proceeds from Long Term Debt	30,790,345	87,500	1,606,000	1,569,400	-
Debt Principal Repayment	(3,606,829)	(3,333,582)	(3,282,423)	(3,637,982)	(3,526,571)
Transfer (to)/from Reserves	17,093,434	(3,799,747)	(4,498,945)	(3,887,766)	(3,438,308)
Transfer (to)/from Appropriated Surplus	3,908,155	(537,465)	(536,120)	(545,961)	(552,482)
Transfer (to)/from Other Funds	8,939,786	1,700	1,700	1,700	1,700
Transfer (to)/from Accumulated Surplus	19,375	-	-	-	-
Prior Year Surplus/(Deficit)	100,774	-	-	-	-
Unfunded Amortization	5,218,489	5,218,489	5,218,489	5,218,489	5,218,489
Transfer (to)/from Unfunded Liability	2,346,945	(900,000)	(900,000)	(900,000)	(900,000)
	(6,808,208)	(8,994,785)	(9,002,383)	(8,460,363)	(8,536,372)
<b>Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget Summary by Functional Category

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

Taxation Revenue					
Function	2025	2026	2027	2028	2029
General Government	3,045,432	2,955,914	3,045,688	3,045,688	3,045,688
Protective Services	6,312,737	6,193,919	6,205,334	6,028,028	6,082,844
Transportation Services	5,310,721	5,984,410	6,204,297	6,209,275	6,209,275
Environmental Services	5,273,111	5,606,427	5,397,260	5,260,035	5,285,604
Health Services	365,253	398,973	398,710	396,737	394,739
Planning & Development Services	1,858,010	2,139,782	1,683,636	1,683,753	1,683,873
Recreation & Cultural Services	13,361,519	13,221,081	13,692,895	13,692,891	13,699,737
<b>Total</b>	<b>35,526,783</b>	<b>36,500,506</b>	<b>36,627,820</b>	<b>36,316,407</b>	<b>36,401,760</b>

Frontage & Parcel Taxes					
Function	2025	2026	2027	2028	2029
Recreation & Cultural Services	1,762,596	182,528	64,523	64,523	46,788
Water & Wastewater	6,997,748	7,026,042	7,057,078	7,058,628	7,058,628
<b>Total</b>	<b>8,760,344</b>	<b>7,208,570</b>	<b>7,121,601</b>	<b>7,123,151</b>	<b>7,105,416</b>

User Fee & Service Charges Revenue*					
Function	2025	2026	2027	2028	2029
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	825,160	921,012	936,610	936,610	936,610
Environmental Services	3,807,072	4,127,295	4,188,596	4,249,290	4,313,081
Water & Wastewater	11,960,691	11,960,691	11,960,691	11,960,691	11,960,691
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,401,027	1,410,089	1,431,829	1,431,903	1,431,978
Recreation & Cultural Services	2,138,530	2,139,097	2,139,520	2,139,520	2,139,520
<b>Total</b>	<b>20,226,965</b>	<b>20,652,669</b>	<b>20,751,731</b>	<b>20,812,499</b>	<b>20,876,365</b>

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

Operating Expenses					
Function	2025	2026	2027	2028	2029
General Government	10,438,614	9,670,116	9,755,519	9,687,788	9,722,727
Protective Services	6,427,078	5,414,476	4,922,968	4,863,216	4,916,690
Transportation Services	8,177,106	9,227,251	9,578,464	9,664,999	9,608,759
Environmental Services	8,158,234	8,125,215	8,242,841	8,325,922	8,415,282
Water & Wastewater	16,060,500	2,026,058	1,864,300	12,296,716	2,267,383
Health Services	352,638	357,341	357,078	355,105	353,107
Planning & Development Services	4,457,979	3,608,342	3,090,807	3,090,998	3,091,193
Recreation & Cultural Services	14,471,483	13,416,608	13,472,542	13,432,004	13,442,162
<b>Total</b>	<b>68,543,632</b>	<b>61,845,407</b>	<b>61,284,519</b>	<b>61,716,748</b>	<b>61,817,303</b>

The total operating expenditures excludes Member Municipality debt payments and includes \$5,218,489 in amortization expenditures.

Capital Expenses					
Function	2025	2026	2027	2028	2029
General Government	980,432	174,500	161,000	161,000	161,000
Protective Services	6,072,236	672,600	251,900	1,115,400	1,355,900
Transportation Services	1,575,825	29,429	30,018	30,018	30,018
Environmental Services	2,549,836	123,141	17,362	17,362	17,362
Water & Wastewater	40,966,517	3,439,853	3,365,047	3,275,206	3,356,963
Health Services	495,713	-	-	-	-
Planning & Development Services	-	-	75,000	-	-
Recreation & Cultural Services	15,511,870	1,260,900	2,679,500	1,648,000	386,700
<b>Total</b>	<b>68,152,429</b>	<b>5,700,423</b>	<b>6,579,827</b>	<b>6,246,986</b>	<b>5,307,943</b>

The SCRD is continuously working to develop a comprehensive asset management capital plan for various service functions such as Recreation Facilities, Ports Services, Water Services, Wastewater Services, and Parks. As these plans become further developed, the SCRD will better be able to predict the expected costs from capital asset purchases and replacement of infrastructure. As a result, the budgeted capital expenditures from 2026-2029 may differ in future financial plans.

## Parcel Taxes and User Rates

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

### Water

Regional Water	2024	2025	Difference
User Rate	\$715.00	\$750	+\$35.00
Parcel Tax	\$449.99	\$479.24	+\$29.25

North Pender	2024	2025	Difference
User Rate	\$965.03	\$1,000	+\$34.97
Parcel Tax	\$440.01	\$530	+\$88.99

South Pender	2024	2025	Difference
User Rate	\$844.97	\$925	+\$80.03
Parcel Tax	\$515.00	\$600	+\$85

### Garbage and Food Waste

2024	2025	Difference
\$201.26	\$212.75	+\$11.49

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

### Recreation

	2024	2025 (Estimated)	Difference
Community Recreation	\$115.07	\$115.62	-\$0.45
Pender Harbour Recreation	\$17.00	\$16.83	-\$0.07



## Wastewater

### Frontage Fees

Service	2024 Rate	2025 Rate	Difference
Greaves	\$ 500.00	\$ 550.00	\$ 50.00
Woodcreek	\$ 500.00	\$ 550.00	\$ 50.00
Sunnyside	\$ 502.00	\$ 602.00	\$ 100.00
Jolly Roger	\$ 252.00	\$ 302.00	\$ 50.00
Secret Cove	\$ 352.00	\$ 452.00	\$ 100.00
Lee Bay	\$ 302.00	\$ 352.00	\$ 50.00
Square Bay	\$ 317.00	\$ 367.00	\$ 50.00
Langdale	\$ 500.00	\$ 550.00	\$ 50.00
Canoe	\$ 524.00	\$ 574.00	\$ 50.00
Merrill	\$ 500.00	\$ 550.00	\$ 50.00
Curran	\$ 353.00	\$ 403.00	\$ 50.00
Roberts Creek	\$ 500.00	\$ 550.00	\$ 50.00
Lily Lake	\$ 304.00	\$ 354.00	\$ 50.00
Painted Boat	\$ 402.00	\$ 452.00	\$ 50.00
Sakinaw	\$ 862.18	\$ 879.42	\$ 17.24

### User Fees

Service	2024 Rate	2025 Rate	Difference
Greaves	\$ 763.61	\$ 827	\$ 63.39
Woodcreek	\$ 800.74	\$ 800.74	\$ -
Sunnyside	\$ 790.62	\$ 850	\$ 59.38
Jolly Roger	\$ 986.54	\$ 1,050	\$ 63.46
Secret Cove	\$ 829.96	\$ 900	\$ 70.04
Lee Bay	\$ 487.67	\$ 487.67	\$ -
Square Bay	\$ 1,281.02	\$ 1,150	\$ (131.02)
Langdale	\$ 1,427.22	\$ 1,427.22	\$ -
Canoe	\$ 985.31	\$ 985.31	\$ -
Merrill	\$ 1,948.25	\$ 1,948.25	\$ -
Curran	\$ 742.68	\$ 742.68	\$ -
Roberts Creek	\$ 1,307.48	\$ 1,307.48	\$ -
Lily Lake	\$ 1,143.48	\$ 1,143.48	\$ -
Painted Boat	\$ 586.13	\$ 650	\$ 63.87
Sakinaw	\$ 1,323.63	\$ 1,323.63	\$ -

# Capital Expenditure Listing

Service	Description	Budget
<b>2025 Budget Approvals</b>		
<b>General Government</b>		
Admin Offices Building Maintenance	Electric Vehicle (EV) Charging Stations	150,000
Mason Road Works Yard	Electric Vehicle (EV) Charging Stations	167,000
<b>Protective Services</b>		
Gibsons & District Fire Protection	Rescue Apparatus	661,100
Gibsons & District Fire Protection	Roof, Modified Bitumen	558,200
Gibsons & District Fire Protection	Roof, Mansard Shake	153,800
Gibsons & District Fire Protection	Gutter	13,000
Gibsons & District Fire Protection	Packaged Rooftop Unit	17,000
Gibsons & District Fire Protection	HVAC Heat Pump	33,000
Roberts Creek Fire Protection	Fire Alarm System	34,200
Roberts Creek Fire Protection	Air Compressor	6,900
Roberts Creek Fire Protection	Automated External Defibrillator (AED)	6,400
Halfmoon Bay Fire Protection	GMC Acadia	127,800
Halfmoon Bay Fire Protection	Rescue Jack Kit	20,500
Halfmoon Bay Fire Protection	Kitchen Cabinet Upgrades	18,000
Egmont Fire Protection	Vehicle, Engine 1	109,100
Emergency Telephone - 911	Chapman Creek Radio Tower	66,705
Emergency Telephone - 911	911 Radio Upgrade	750,000
Sunshine Coast Emergency Planning	2025 Firesmart Structure Equipment	47,250
<b>Transportation Services</b>		
Public Transit	Transit & Fleet Building Enhancements & Space Optimization	42,920
Maintenance Facility	Transit & Fleet Building Enhancements & Space Optimization	28,280
Building Maintenance Services	Covered Salt Storage Bin	17,600
Ports Services	Keats Landing Float & Dolphins	268,500
<b>Environmental Services</b>		
Sechelt Landfill	Sechelt Landfill Contact Water Pond Relocation	71,666
Sechelt Landfill	Internet Connectivity Improvements	86,782
<b>Water &amp; Waste Water</b>		
North Pender Harbour Water Service	SCADA Upgrade	51,076
North Pender Harbour Water Service	Leak Detection Equipment	3,750
South Pender Harbour Water Service	SCADA Upgrade	85,108
South Pender Harbour Water Service	McNeill Lake Instrumentation	20,125
South Pender Harbour Water Service	Leak Detection Equipment	7,500
Regional Water Services	Chapman Creek Environmental Monitoring Equipment	30,000
Regional Water Services	Chapman Intake Upgrades	205,675
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	750,000
Regional Water Services	SCADA Upgrade	230,420
Regional Water Services	Leak Detection Equipment	63,750
Regional Water Services	Utility Engineering Equipment	25,000
Regional Water Services	Light Duty Trucks	345,000
Regional Water Services	Sodium Hypochlorite Storage Unit Enhancements	10,000
Regional Water Services	Gray Creek Intake & Water Treatment Plant	864,550
Regional Water Services	Pressure Reducing Valve	315,000
Regional Water Services	Flow Gauge (Chapman & Edwards Lake Siphon System)	90,000
Regional Water Services	Langdale Wellfield Construction	17,853,224
Regional Water Services	Chaster Well Upgrades	329,000
Regional Water Services	Forklift	35,000
Lee Bay Waste Water Plant	Electrical Upgrades	110,000
<b>Recreation &amp; Cultural Services</b>		
Community Recreation	GACC Direct Digital Controls Replacement	374,900
Community Recreation	SAC Roof Replacement	675,300

Community Recreation	Exterior Door, Double (Rink)	11,600
Community Recreation	Partition Wall, Retractable (Sec A-B)	74,300
Community Recreation	Flooring, Rubber (Arena)	141,900
Community Recreation	Upgrade to Soft Start	19,900
Community Recreation	Rupture Valve	27,200
Community Recreation	Heat Recovery Ventilator	155,300
Community Recreation	Security System	34,900
Community Recreation	Automated External Defibrillators (AED)	28,400
Community Recreation	Dehumidifier	230,600
Community Recreation	Lighting, Interior	109,000
Community Recreation	Security System	17,500
Community Recreation	Pool Vacuums, Tiger Shark 2	10,500
Community Recreation	Sprinklers, Dry	52,200
Community Recreation	Floor Scrubber	8,400
Community Recreation	SAC Water Feature Pumps	44,100
Community Recreation	Elliptical	19,000
Community Recreation	Ascent Trainer	8,800
Community Recreation	Ab Machine	2,600
Community Recreation	Leg Press	3,900
Community Recreation	Shoulder Press	3,400
Community Recreation	Leg Extension	3,200
Community Recreation	Chest Press	3,300
Community Recreation	Leg Curl	2,900
Community Recreation	Lower Back	2,900
Community Recreation	Vertical Traction	3,500
Community Recreation	Back Extension Bench	1,200
Community Recreation	Incline Bench	1,400
Community Recreation	Upper Back	1,400
Community Recreation	Lane Reel	5,300
Community Recreation	Shower Trolley & Chair	13,400
Community Recreation	Treadmill	18,100
Pender Harbour Pool	Eyewash station	35,000
Community Parks	Pender Harbour Ranger Station Parking Lot Repaving	75,000
Community Parks	AWD Tractor	18,000
Community Parks	Gravelly Mower	45,000
Community Parks	Parks Workshop (Quonset hut) Insulation Replacement	20,000
Community Parks	Benches/Picnic Tables	40,000
Community Parks	Community Hall Furniture	12,000
Community Parks	Chaster Park Access Improvements	143,000
Community Parks	Cliff Gilker Bridges & Trail Remediation	1,198,850
Bicycle & Walking Paths	Lower Road Retaining Wall	577,616
Dakota Ridge Recreation Service Area	Piston Bully	58,500
		<b>29,213,147</b>
<b>Base Budget Capital Funding</b>		
<b>General Government</b>		
Information Technology	Information Technology Hardware	161,000
<b>Water &amp; Waste Water</b>		
North Pender Harbour Water Service	Meter Installations	6,000
North Pender Harbour Water Service	Hydrant Program	15,000
North Pender Harbour Water Service	Minor Capital Upgrades	30,000
South Pender Harbour Water Service	Meter Installations	10,000
South Pender Harbour Water Service	Hydrant Program	15,000
South Pender Harbour Water Service	Minor Capital Upgrades	50,000
Regional Water Services	Machinery & Equipment	20,000
Regional Water Services	Meter Installations	100,000
Regional Water Services	Minor Capital Upgrades	130,000

Regional Water Services	Hydrant Program	20,800
Regional Water Services	Mains Replacement	1,258,940
Regional Water Services	New Connections	35,859
<b>Recreation &amp; Cultural Services</b>		
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000
		<b>1,862,599.00</b>
<b>Projects Continued from 2024</b>		
<b>General Government</b>		
General Government	Hybrid Meeting Solutions and Board Room Modifications	25,176
Corporate Finance	Budget Software	250,000
Admin Offices Building Maintenance	Electric Vehicle (EV) Charging Stations	7,452
Information Technology	Server Replacements	84,959
Information Technology	Vehicle Replacement (EV)	65,000
Information Technology	Microsoft Teams Phone Conversion	41,560
Mason Road Works Yard	Electric Vehicle (EV) Charging Stations	28,285
<b>Protective Services</b>		
Gibsons & District Fire Protection	Emergency Generator	142,372
Gibsons & District Fire Protection	Pumper Apparatus Replacement	1,534,918
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	4,799
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	12,193
Gibsons & District Fire Protection	Hall #2 Transformer	8,300
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400
Gibsons & District Fire Protection	Interior Door, Fire	6,700
Gibsons & District Fire Protection	Hazmat A Suits	10,500
Gibsons & District Fire Protection	Vehicle, Ford E350	157,500
Roberts Creek Fire Protection	Exhaust Fan and Electrical Panel	5,004
Roberts Creek Fire Protection	Electrical Panel	32,000
Roberts Creek Fire Protection	Strut Rescue Kit Upgrade	661
Roberts Creek Fire Protection	Ford F150	157,500
Halfmoon Bay Fire Protection	Unit Heaters	9,900
Halfmoon Bay Fire Protection	Electrical Panel	4,300
Halfmoon Bay Fire Protection	Emergency Alarm	17,700
Halfmoon Bay Fire Protection	Rescue 1 Fire Apparatus Replacement	623,200
Emergency Telephone - 911	Chapman Creek Radio Tower	447,563
Emergency Telephone - 911	Radio Tower	38,421
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	60,826
Sunshine Coast Emergency Planning	EOC Tower Equipment & Training	11,424
Animal Control	Animal Control Vehicle	100,000
<b>Transportation Services</b>		
Public Transit	Security Improvements	5,603
Public Transit	Transit Vehicle Replacement	65,000
Maintenance Facility	Security Improvements	5,603
Ports Services	West Bay Float	183,742
Ports Services	Halkett Bay Approach	12,165
Ports Services	Keats Landing Float & Dolphins	79,165
Ports Services	Gambier Harbour Structural Components	29,579
Ports Services	Eastbourne Wharhead Repairs	71,118
Ports Services	Ports Major Capital Projects	216,580
Ports Services	Hopkins Landing Port Major Replacements	521,328



<b>Environmental Services</b>		
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	808,809
Sechelt Landfill	Power Supply Replacement	264,224
Sechelt Landfill	Propane Tank Storage	19,579
Sechelt Landfill	Mattress Trailer Ramp	15,000
Sechelt Landfill	Handheld Gas Monitors	9,008
Sechelt Landfill	Sechelt Landfill Scale	122,999
Sechelt Landfill	Sechelt Landfill Contact Water Pond Relocation-Construction	930,815
Sechelt Landfill	Vertical Expansion	148,052
<b>Water &amp; Waste Water</b>		
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	NPH Watermain Replacement	839,090
North Pender Harbour Water Service	Pneumatic Boring Tool	1,164
North Pender Harbour Water Service	SCADA Upgrade	56,548
South Pender Harbour Water Service	Customer Relationship Management Tool	5,000
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvements	82,854
South Pender Harbour Water Service	South Pender Harbour Watermain Replacement	588,858
South Pender Harbour Water Service	SPHWTP Heater Replacement	80,131
South Pender Harbour Water Service	Pneumatic Boring Tool	2,328
South Pender Harbour Water Service	SCADA Upgrade	112,131
Regional Water Services	Chaster Well Upgrades	111,966
Regional Water Services	Chapman Water Treatment Plant Chlorination System Upgrade	194,906
Regional Water Services	Universal Water Meter Installations - Phase 3 (DOS)	3,481,127
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	923,133
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	2,052,957
Regional Water Services	Church Road Well- Construction Phase	255,928
Regional Water Services	Groundwater Investigation- Langdale	569,174
Regional Water Services	Chapman & Edwards Dam Improvements	594
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Services	Customer Relationship Management Tool	42,500
Regional Water Services	Valve Stems for Selma 2 Isolation	66,740
Regional Water Services	Chapman Lake Dam Safety Improvements	546,855
Regional Water Services	Edwards Lake Dam Safety Improvements	394,145
Regional Water Services	Single Axle Dump Truck	225,000
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	270,017
Regional Water Services	Chapman Creek WWTP - Mechanical Equipment Upgrades	122,580
Regional Water Services	Exposed Watermain Rehabilitation Chapman Intake Line	157,006
Regional Water Services	Sechelt Nation Government District - Zone Metering	250,000
Regional Water Services	Eastbourne Groundwater Supply Expansion	1,200,000
Regional Water Services	Reed Road Building Repair	100,000
Regional Water Services	Generator Purchases	375,000
Regional Water Services	Chapman WTP HVAC Replacement	137,416
Regional Water Services	Chapman WTP- Distribution Meters	144,936
Regional Water Services	Flat Bed Crane Truck and Medium Size Truck	295,000
Regional Water Services	Pneumatic Boring Tool	19,790
Regional Water Services	SCADA Upgrade	360,523
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	165,047
Woodcreek Park Waste Water Plant	Woodcreek Park WWTP System Upgrade	849,982
Woodcreek Park Waste Water Plant	Woodcreek Park-WWTP Collection System Designs	18,918
Lee Bay Waste Water Plant	Filter Commissioning	86,686



Lee Bay Waste Water Plant	Generator Replacement	81,000
Langdale Waste Water Plant	Langdale Wastewater Treatment System Upgrade	1,024,966
Merrill Crescent Waste Water Plant	Merrill Crescent Electrical Replacement	30,308
Lilly's Lake Waste Water Plant	System Repairs & Upgrades	15,771
<b>Health Services</b>		
Cemetery	Seaview Cemetary Expansion	495,713
<b>Recreation &amp; Cultural Services</b>		
Community Recreation	Dehumidifier	162,700
Community Recreation	Expansion Tank	3,257
Community Recreation	Heat Exchangers	49,600
Community Recreation	Pumps	50,200
Community Recreation	Brine Chiller	277,516
Community Recreation	Court Divider Walls	171,400
Community Recreation	Faucets	65,100
Community Recreation	Brine Pump & Motor	10,359
Community Recreation	Ground Faults	2,900
Community Recreation	Water Piping, Pump Room	8,524
Community Recreation	Supply/Return Air to Air Heat-x	1,502
Community Recreation	Roof Heat-X Supply/Exhaust Motor	56,000
Community Recreation	Pool Valves and Controls	106,936
Community Recreation	Packaged Roof Top Unit	67,700
Community Recreation	Interior Door, Fire (Chemical Room)	14,200
Community Recreation	Faucets	20,300
Community Recreation	Lighting, Interior (Pool Area)	152,700
Community Recreation	Exterior Door, Glazed	7,975
Community Recreation	Interior Door, Standard	42,900
Community Recreation	Interior Door, Fire	47,600
Community Recreation	Septic Disposal System	12,013
Community Recreation	Air Handling Units	124,100
Community Recreation	Signage	7,300
Community Recreation	Toilet Partitions	29,000
Community Recreation	Boiler	6,800
Community Recreation	Exhaust Fan	6,400
Community Recreation	Heat Recovery Ventilator	56,800
Community Recreation	Packaged Rooftop Units	32,500
Community Recreation	SCA Direct Digital Controls	32,900
Community Recreation	Vehicle, Light	60,100
Community Recreation	Packaged Rooftop Units	58,462
Community Recreation	Interior Door, Standard	20,400
Community Recreation	Interior Door, Fire	12,500
Community Recreation	Interior Door, Glass	7,200
Community Recreation	Faucets	7,100
Community Recreation	Exhaust Fan	2,404
Community Recreation	Ground Faults	7,500
Community Recreation	Parking Lot, Asphalt	150,400
Community Recreation	SAC Sprinkler System Replacement	220,198
Community Recreation	General Recreation Capital Renewal Funding	1,257
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement (GACC)	900,000
Community Recreation	GACC Roof Replacement	2,884,802
Community Recreation	SAC Roof Replacement	542,404
Community Recreation	SAC Heat Pump Replacement	89,821
Community Recreation	Fitness Equipment Replacement	130,200
Community Recreation	Treadmills	32,400
Community Recreation	Crunch Bench, Flat Bench, Plate Rack, Body Bars	3,700
Pender Harbour Pool	Annual Gym Equipment Replacement	23,865
Pender Harbour Pool	Storage Container	1,576

Pender Harbour Pool	Annual Gym Equipment Replacement	23,865
Pender Harbour Pool	Storage Container	1,576
Community Parks	Coopers Green Park Boat Ramp Concrete	32,348
Community Parks	Vinebrook Bridge Replacement	60,892
Community Parks	Truck Replacement	95,000
Community Parks	HVAC Upgrade	40,000
Community Parks	Playground	74,984
Community Parks	Halfmoon Bay Community Hall	3,249,864
Community Parks	Rosemary Lane (Keats Island) Erosion Mitigation	33,250
Community Parks	Coopers Green Park Enhancements	613,304
Community Parks	Katherine Lake Access Road Emergency Remediation	36,950
Community Parks	Cliff Gilker Sports Field Irrigation System	148,541
		<b>35,659,974</b>
<b>Capital Wages</b>		
<b>Transportation Services</b>		
Ports Services		28,642
<b>Environmental Services</b>		
Regional Solid Waste		72,902
<b>Water &amp; Waste Water</b>		
North Pender Harbour Water Service		122,541
South Pender Harbour Water Service		200,028
Regional Water Services		958,326
Woodcreek Park Waste Water Plant		17,432
Square Bay Waste Water Plant		410
Langdale Waste Water Plant		15,037
Lilly's Lake Waste Water Plant		1,391
		<b>1,416,709</b>
<b>Total Budgeted Capital Expenditures</b>		<b>68,152,429</b>
***2024 Project Listing Reflects Remaining Funding Available		

## Impact of Capital Expenditures on Operating Budget

The following table outlines how the 2025 Capital Expenditures are funded:

<b>Capital Expenditure Funding Sources</b>	
Property Tax Requisition	244,544
Government Transfers	3,378,701
User Fees & Service Charges	35,859
Other Revenue	15,800
Transfer from Reserve Fund	20,661,093
Transfer from Capital Fund	9,648,135
Transfer from Appropriated Surplus	4,246,001
Debt Proceeds	29,922,296
<b>68,152,429</b>	

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

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

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

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

Most capital projects approved and included in the 2025-2029 Financial Plan are for remediation or replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget however detailed estimates for operating expenses related to staffing, operations and maintenance of new infrastructure has been incorporated into the Financial Plan where necessary. A sizable portion of capital projects in the Financial Plan are a result of projects that are being continued from prior years. The continuation of these projects is the result of the size and nature of some of the projects approved.

# Property Tax by Area and Service

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
<b>General Government</b>											
110	General Government	337,337	290,488	216,034	171,665	286,850	44,131	614,146	285,744	2,246,395	\$ 1,975,314
121	Grant in Aid - Area A	44,126	-	-	-	-	-	-	-	44,126	47,242
122	Grant in Aid - Area B	-	30,469	-	-	-	-	-	-	30,469	33,866
123	Grant in Aid - Areas E & F	-	-	-	(1,107)	(1,851)	-	-	-	(2,958)	5,501
125	Grant in Aid - Community Schools	1,656	1,426	1,061	843	1,408	-	3,015	1,403	10,811	11,045
126	Grant in Aid - Greater Gibsons	-	-	-	4,326	7,230	-	-	-	11,556	11,770
127	Grant in Aid - Area D	-	-	38,341	-	-	-	-	-	38,341	39,925
128	Grant in Aid - Area E	-	-	-	29,426	-	-	-	-	29,426	29,246
129	Grant in Aid - Area F	-	-	-	-	27,083	-	-	-	27,083	29,138
130	UBCM/Elections	61,445	52,912	39,350	31,268	52,249	-	-	-	237,224	224,407
136	Regional Sustainability	37,060	31,913	23,734	18,859	31,514	4,848	67,471	31,392	246,792	206,227
150	Feasibility - Regional	-	-	-	-	-	-	-	-	-	113
151	Feasibility- Area A	38,726	-	-	-	-	-	-	-	38,726	-
152	Feasibility- Area B	-	-	-	-	-	-	-	-	-	-
153	Feasibility- Area D	-	-	-	-	-	-	-	-	-	-
155	Feasibility- Area F	-	-	-	-	87,441	-	-	-	87,441	591
<b>Protective Services</b>											
200	Bylaw Enforcement	141,273	121,653	90,473	71,891	120,130	18,482	-	-	563,902	521,404
204	Halfmoon Bay Smoke Control	-	1,250	-	-	-	-	-	-	1,250	-
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210	Gibsons & District Fire Protection	-	-	-	626,777	438,844	-	-	#####	2,111,685	1,694,660
212	Roberts Creek Fire Protection	-	-	#####	-	-	-	-	-	1,044,962	853,549
216	Halfmoon Bay Fire Protection	-	#####	-	-	-	-	-	-	1,088,011	901,097
218	Egmont & District Fire Protection	276,402	-	-	-	-	-	-	-	276,402	241,359
220	911 Emergency Telephone	79,724	68,652	51,056	40,570	67,793	10,430	145,144	67,531	530,900	480,425
222	SCEP	96,565	83,154	61,841	49,140	82,113	12,633	175,803	81,796	643,045	609,092
290	Animal Control	-	16,522	12,287	9,764	11,274	2,510	-	-	52,357	49,656
291	Keats Island Dog Control	-	-	-	-	268	-	-	-	268	330
<b>Transportation Services</b>											
310	Transit	-	671,373	499,295	396,750	662,966	101,996	1,419,408	660,408	4,412,196	4,064,231
320	Regional Street Lighting	8,725	7,513	5,588	4,440	7,419	-	-	-	33,685	42,284
322	Langdale Street Lighting	-	-	-	-	2,442	-	-	-	2,442	2,796
324	Granthams Street Lighting	-	-	-	-	2,442	-	-	-	2,442	2,795
326	Veterans Street Lighting	-	-	-	489	-	-	-	-	489	559
328	Spruce Street Lighting	-	-	235	-	-	-	-	-	235	280
330	Woodcreek Street Lighting	-	-	-	1,731	-	-	-	-	1,731	2,019
332	Fircrest Street Lighting	-	-	-	515	-	-	-	-	515	599
334	Hydaway Street Lighting	-	235	-	-	-	-	-	-	235	280
336	Sunnyside Street Lighting	-	-	-	976	-	-	-	-	976	1,119
340	Burns Road Street Lighting	-	-	-	-	773	-	-	-	773	577
342	Stewart Road Street Lighting	-	-	-	-	489	-	-	-	489	559
345	Ports	-	172,522	139,661	98,584	410,767	-	-	-	821,534	847,879
346	Langdale Dock	-	-	-	-	32,979	-	-	-	32,979	33,524

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
<b>Environmental Services</b>											
350	Solid Waste	791,853	681,882	507,110	402,960	673,343	103,593	1,441,625	670,745	5,273,111	5,376,484
<b>Health Services</b>											
400	Cemetery	25,228	21,724	16,156	12,838	21,452	3,300	45,929	21,370	167,998	141,000
410	Pender Harbour Health Clinic	197,255	-	-	-	-	-	-	-	197,255	189,012
<b>Development Services</b>											
500	Regional Planning	30,700	26,437	19,661	15,623	26,106	4,016	55,892	26,005	204,440	215,351
504	Rural Planning	511,654	412,646	327,668	260,372	300,662	-	-	-	1,813,001	1,759,679
510	Civic Addressing	-	-	-	-	-	-	-	-	-	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520	Building Inspection	-	-	-	-	-	-	-	-	-	-
531	Economic Development - A	(17,612)	-	-	-	-	-	-	-	(17,612)	83,548
532	Economic Development - B	-	(43,178)	-	-	-	-	-	-	(43,178)	48,230
533	Economic Development - D	-	-	(39,103)	-	-	-	-	-	(39,103)	43,635
534	Economic Development - E	-	-	-	(22,255)	-	-	-	-	(22,255)	32,089
535	Economic Development - F	-	-	-	-	(37,283)	-	-	-	(37,283)	53,632
540	Hillside	-	-	-	-	-	-	-	-	-	-
<b>Cultural Services</b>											
615	Community Recreation Facilities	-	1,225,505	766,690	705,702	1,027,583	262,550	2,287,943	1,002,984	7,278,957	6,747,563
625	PH Pool	695,172	-	-	-	-	-	-	-	695,172	651,791
630	Joint Use - School Facilities	7,824	6,738	5,011	3,982	6,653	-	14,245	6,628	51,080	51,362
640	Gibsons Library	-	-	-	210,055	351,001	-	-	349,647	910,703	882,945
643	Egmont/Pender Harbour Library	66,581	-	-	-	-	-	-	-	66,581	65,298
645	Halfmoon Bay Library Service	-	184,268	-	-	-	-	-	-	184,268	181,655
646	Roberts Creek Library Service	-	-	219,479	-	-	-	-	-	219,479	216,932
648	Museum Service	28,804	24,804	18,447	14,658	24,494	3,768	52,441	24,399	191,815	185,352
650	Community Parks	835,029	719,062	534,760	424,931	710,057	-	-	-	3,223,839	2,549,501
665	Bike & Walking Paths	-	24,317	14,556	13,402	19,458	-	-	-	71,733	122,322
667	Area A Bike & Walking Paths	12,752	-	-	-	-	-	-	-	12,752	12,484
670	Recreation Programs	30,663	26,405	19,637	15,604	18,019	4,011	55,825	25,974	196,138	210,682
680	Dakota Ridge	38,894	33,492	24,908	19,792	33,073	5,088	70,809	32,945	259,002	231,746
<b>Total</b>		<b>\$ 4,377,837</b>	<b>\$ 5,982,197</b>	<b>\$ 4,658,895</b>	<b>\$ 3,634,572</b>	<b>\$ 5,507,241</b>	<b>\$ 581,358</b>	<b>\$ 6,449,696</b>	<b>\$ 4,335,033</b>	<b>\$35,526,828</b>	<b>\$33,017,751</b>
Percentage of Total Taxation		<b>12.32%</b>	<b>16.84%</b>	<b>13.11%</b>	<b>10.23%</b>	<b>15.50%</b>	<b>1.64%</b>	<b>18.16%</b>	<b>12.20%</b>		

**Overall Change in Taxation - All Property Classes\***

	Area A	Area B	Area D	Area E	Area F	SNGD	DoS	ToG	Total
2024 Taxation by area (PY)	4,158,506	5,505,574	4,349,063	3,338,759	5,025,160	528,239	6,211,774	3,900,674	\$33,017,751
\$ Change	219,331	476,622	309,832	295,813	482,081	53,118	237,921	434,359	2,509,077
<b>% Change</b>	<b>5.27%</b>	<b>8.66%</b>	<b>7.12%</b>	<b>8.86%</b>	<b>9.59%</b>	<b>10.06%</b>	<b>3.83%</b>	<b>11.14%</b>	<b>7.60%</b>

\*Calculations are based on the 2024 completed assessment roll

**Average Change in Taxation - Residential Property Class**

	Area A**	Area B***	Area D	Area E	Area F***	SNGD	DoS	ToG
<b>Average Residential % Chg*</b>	<b>6.05%</b>	<b>12.05%</b>	<b>6.44%</b>	<b>8.70%</b>	<b>8.74%</b>	<b>5.90%</b>	<b>4.10%</b>	<b>9.06%</b>

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

\*\*excludes Egmont & District Fire Protection

\*\*\*mainland only for B & F



## Area A Islands Taxation Summary

Function	Area A Taxation	Area A (Non Egmont Fire)	Area A (Egmont Fire)	Islands Portion	2025 Residential Rate Per \$100,000 of AV*	2025 Area A Taxation	2025 % of total budget paid by Islands
110 General Government	337,337	286,812	28,389	22,136	9.60	2,246,395	0.99%
121 Grant in Aid - Area A	44,126	37,517	3,713	2,896	1.26	44,126	6.56%
125 Grant in Aid - Community Schools	1,656	1,408	139	109	0.05	10,811	1.01%
130 UBCM/AVICC & Elections	61,445	52,242	5,171	4,032	1.75	237,224	1.70%
136 Regional Sustainability	37,060	31,510	3,119	2,432	1.05	246,792	0.99%
150 Feasibility - Regional	-	-	-	-	-	-	-
200 Bylaw Enforcement	141,273	120,114	11,889	9,270	4.02	563,902	1.64%
218 Egmont & District Fire Protection	276,402	235,003	23,261	18,138	7.87	276,402	6.56%
220 Emergency Telephone - 911	79,724	67,783	6,709	5,232	2.27	530,900	0.99%
222 Sunshine Coast Emergency Planning	96,565	82,102	8,127	6,337	2.75	643,045	0.99%
320 Regional Street Lighting	8,725	7,418	734	573	0.25	33,685	1.70%
350 Regional Solid Waste	791,853	673,252	66,639	51,962	22.54	5,273,111	0.99%
400 Cemetery	25,228	21,449	2,123	1,655	0.72	167,998	0.99%
410 Pender Harbour Health Clinic	197,255	167,711	16,600	12,944	5.61	197,255	6.56%
500 Regional Planning	30,700	26,102	2,584	2,015	0.87	204,440	0.99%
504 Rural Planning	511,654	435,020	43,059	33,575	14.56	1,813,001	1.85%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	(17,612)	(14,974)	(1,482)	(1,156)	(0.50)	(17,612)	6.56%
625 PH Pool	695,172	632,560	62,612	-	68.10	695,172	0.00%
630 Joint Use School Facilities	7,824	6,652	658	513	0.22	51,080	1.01%
643 Egmont/Pender Harbour Library	66,581	56,609	5,603	4,369	1.89	66,581	6.56%
648 Museum Funding	28,804	24,490	2,424	1,890	0.82	191,815	0.99%
650 Community Parks	835,029	709,961	70,273	54,795	23.77	3,223,839	1.70%
667 Area A Bike & Walking Paths	12,752	10,842	1,073	837	1.18	12,752	6.56%
670 Recreation Programs - Regional	30,663	26,071	2,581	2,012	0.87	196,138	1.03%
680 Dakota Ridge Recreation Area	38,894	33,068	3,273	2,552	1.11	259,002	0.99%
	<b>4,339,111</b>			<b>239,117</b>			
				<b>5.5%</b>			
2024 Taxation (PY)				\$225,158			
\$ Change				13,959			
% 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	Island Residential Rate per \$100K	Mainland Portion Excluding Utilities	Utilities
110 General Government	290,488	18,428	272,060	9.60	227,576	44,484
122 Grant in Aid - B	30,469	1,933	28,536	1.01	23,870	4,666
125 Grant in Aid - Community Schools	1,426	90	1,336	0.05	1,117	218
130 UBCM/AVICC & Elections	52,912	3,357	49,555	1.75	41,452	8,103
136 Regional Sustainability	31,913	2,025	29,889	1.05	25,002	4,887
200 Bylaw Enforcement	121,653	7,717	113,936	4.02	95,307	18,629
204 Halfmoon Bay Smoke Control	1,250	79	1,171	0.04	979	191
216 HB VFD	1,088,011	-	1,088,011	-	910,113	177,898
220 Emergency Telephone - 911	68,652	4,355	64,297	2.27	53,784	10,513
222 Sunshine Coast Emergency Planning	83,154	5,275	77,879	2.75	65,145	12,734
290 Animal Control	16,522	1,048	15,474	0.55	12,944	2,530
310 Public Transit	671,373	42,591	628,783	22.19	525,972	102,811
320 Regional Street Lighting	7,513	477	7,037	0.25	5,886	1,151
334 Hydaway St Lighting	235	-	235	-	197	38
345 Ports	172,522	10,944	161,578	5.70	135,159	26,419
350 Regional Solid Waste	681,882	43,257	638,625	22.54	534,205	104,420
400 Cemetery	21,724	1,378	20,346	0.72	17,019	3,327
500 Regional Planning	26,437	1,677	24,760	0.87	20,711	4,048
504 Rural Planning	412,646	-	412,646	-	345,175	67,471
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	(43,178)	(2,739)	(40,439)	(1.43)	(33,827)	(6,612)
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,225,505	-	1,225,505	-	1,025,126	200,379
630 Joint Use School Facilities	6,738	427	6,310	0.22	5,278	1,032
645 Halfmoon Bay Library Service	184,268	-	184,268	-	154,139	30,129
648 Museum Funding	24,804	1,574	23,231	0.82	19,432	3,798
650 Community Parks	719,062	45,616	673,446	23.77	563,332	110,114
665 Bicycle & Walking Paths	24,317	707	23,610	0.37	19,750	3,860
670 Recreation Programs - Regional	26,405	1,675	24,730	0.87	20,686	4,044
680 Dakota Ridge Recreation Area	33,492	2,125	31,368	1.11	26,239	5,129
	<b>5,982,197</b>	<b>194,016</b>	<b>5,788,181</b>		<b>4,841,769</b>	<b>946,411</b>
		<b>3.2%</b>	<b>96.8%</b>			
2024 Taxation (PY)		187,056	5,318,504		4,422,614	895,889
\$ Change		6,960	469,677		419,155	50,522
% Change		3.72%	8.83%		9.48%	5.64%
<b>Average Residential % Change</b>		<b>-40.89%</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	2025 Residential Rate Per \$100,000 of AV*	Islands Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial	2025 Area F Taxation	% of total budget paid by Islands	% of total budget paid by Major Industrial
110 General Government	286,850	88,622	198,228	9.60	9.60	163,759	34,470	2,246,395	3.95%	1.53%
123 Grant in Aid - E&F	(1,851)	(572)	(1,279)	(0.06)	(0.06)	(1,056)	(222)	(2,958)	19.33%	7.52%
125 Grant in Aid - Community Schools	1,408	435	973	0.05	0.05	804	169	10,811	4.02%	1.57%
126 Greater Gibson Community	7,230	2,234	4,996	0.24	0.24	4,127	869	11,556	19.33%	7.52%
129 Grant in Aid - Area F	27,083	8,367	18,716	0.91	0.91	15,461	3,254	27,083	30.89%	12.02%
130 UBCM/AVICC & Elections	52,249	16,142	36,107	1.75	1.75	29,828	6,279	237,224	6.80%	2.65%
136 Regional Sustainability	31,514	9,736	21,778	1.05	1.05	17,991	3,787	246,792	3.95%	1.53%
200 Bylaw Enforcement	120,130	37,114	83,016	4.02	4.02	68,580	14,436	563,902	6.58%	2.56%
210 Gibsons & District Fire Protection	438,844	-	438,844	35.15	-	438,844	-	2,111,685	0.00%	0.00%
220 Emergency Telephone - 911	67,793	20,944	46,848	2.27	2.27	38,702	8,146	530,900	3.95%	1.53%
222 Sunshine Coast Emergency Planning	82,113	25,369	56,744	2.75	2.75	46,877	9,867	643,045	3.95%	1.53%
230 Animal Control	11,274	-	11,274	0.55	-	9,314	1,961	52,357	0.00%	3.74%
231 Keats Island Dog Control	268	268	-	0.11	0.03	-	-	268	100.00%	0.00%
310 Public Transit	662,966	204,823	458,143	22.19	22.19	378,477	79,666	4,412,196	4.64%	1.81%
320 Regional Street Lighting	7,419	2,292	5,127	0.25	0.25	4,236	892	33,685	6.80%	2.65%
322 Langdale St Lighting	2,442	-	2,442	1.67	-	2,442	-	2,442	0.00%	0.00%
324 Granthams St Lighting	2,442	-	2,442	1.09	-	2,442	-	2,442	0.00%	0.00%
340 Burns Rd St Lighting	773	-	773	5.65	-	773	-	773	0.00%	0.00%
342 Steward Rd St Lighting	489	-	489	20.25	-	489	-	489	0.00%	0.00%
345 Ports	410,767	126,906	283,861	13.75	13.75	234,501	49,360	821,534	15.45%	6.01%
346 Langdale Dock	32,979	32,979	-	3.56	3.57	-	-	32,979	100.00%	0.00%
350 Regional Solid Waste	673,343	208,029	465,314	22.54	22.54	384,401	80,913	5,273,111	3.95%	1.53%
400 Cemetery	21,452	6,628	14,825	0.72	0.72	12,247	2,578	167,998	3.95%	1.53%
500 Regional Planning	26,106	8,065	18,040	0.87	0.87	14,903	3,137	204,440	3.95%	1.53%
504 Rural Planning	300,662	-	300,662	14.56	-	248,380	52,282	1,813,001	0.00%	2.88%
510 Civic Addressing	-	-	-	-	-	-	-	-	0.00%	0.00%
515 Heritage	-	-	-	-	-	-	-	-	0.00%	0.00%
520 Building Inspection	-	-	-	-	-	-	-	-	0.00%	0.00%
535 Economic Development - Area F	(37,283)	(11,519)	(25,764)	(1.25)	(1.25)	(21,284)	(4,480)	(37,283)	30.89%	12.02%
540 Hillside	-	-	-	-	-	-	-	-	0.00%	0.00%
615 Community Recreation Facilities	1,027,583	-	1,027,583	104.74	-	682,240	345,344	7,278,957	0.00%	4.74%
630 Joint Use School Facilities	6,653	2,056	4,598	0.22	0.22	3,798	800	51,080	4.02%	1.57%
640 Gibson & Area Library	351,001	108,441	242,560	11.75	11.75	200,381	42,178	910,703	11.91%	4.63%
648 Museum Funding	24,494	7,567	16,926	0.82	0.82	13,983	2,943	191,615	3.95%	1.53%
650 Community Parks	710,057	219,371	490,686	23.77	23.77	405,361	85,325	3,223,839	6.80%	2.65%
665 Bicycle & Walking Paths	19,458	-	19,458	1.98	-	12,919	6,539	71,733	0.00%	9.12%
670 Recreation Programs - Regional	18,019	-	18,019	-	-	14,885	3,133	196,138	0.00%	1.60%
680 Dakota Ridge Recreation Area	33,073	10,218	22,855	1.11	1.11	18,881	3,974	259,002	3.95%	1.53%
	<b>5,419,800</b>	<b>1,134,516</b>	<b>4,285,284</b>			<b>3,447,685</b>	<b>837,599</b>			
		<b>20.9%</b>	<b>79.1%</b>							
2024 Taxation (PY)	\$ 1,089,992	\$ 3,934,563				\$ 3,143,231	\$ 791,332			
\$ Change	44,524	350,721				304,454	46,267			
% Change	4.08%	8.91%				9.69%	5.85%			
Average Residential % Change - Keats		7.72%								
Average Residential % Change - Gambier		-6.61%								

## 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 wastewater plants) in each rural area and member municipality and for defined portions of rural areas A, B and F where service participation varies significantly from the rest of the area.

Average residential property values are calculated by dividing the total residential assessed value for each defined area by the number of occurrences in the assessment roll. The actual increase in taxation and fees for an individual property is dependent on actual assessed values and service participation.

Average Residential Taxation & Fees Summary 2025 Budget								
Rural Areas & Member Municipalities (*excludes defined rural areas)								
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Roberts Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	shishálh Nation Government District	Town of Gibsons
2025 Average Residential Property Value	\$638,686	\$1,128,422	\$1,360,289	\$997,062	\$1,090,675	\$941,510	\$578,388	\$935,462
% Improvements	25.3%	31.1%	32.4%	37.9%	31.3%	33.1%	29.1%	29.0%
2024 Average Residential Property Value	\$624,367	\$1,104,594	\$1,355,155	\$963,539	\$1,073,516	\$938,765	\$567,328	\$914,563
% Improvements	24.8%	30.9%	31.9%	38.3%	31.2%	34.2%	30.4%	29.2%
Increase / (Decrease) in Property Value	\$14,319	\$23,828	\$5,134	\$33,523	\$17,159	\$2,745	\$11,060	\$20,899
% Change	2.29%	2.16%	0.38%	3.48%	1.60%	0.29%	1.95%	2.29%
<b>2025 Taxation &amp; User Fees</b>								
General	\$ 616.85	\$ 1,402.00	\$ 1,739.03	\$ 1,300.68	\$ 1,446.62	\$ 612.54	\$ 401.15	\$ 718.50
Fire Protection	-	539.37	646.26	350.43	383.34	-	-	328.78
Rec. Facilities & Bike Paths**	111.90	374.75	469.65	403.03	364.54	326.68	176.15	283.89
User Fees & Parcel Taxes	17.00	1,557.06	1,557.06	1,557.06	1,557.06	1,344.31	1,344.31	115.07
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 745.74</b>	<b>\$ 3,873.18</b>	<b>\$ 4,412.01</b>	<b>\$ 3,611.20</b>	<b>\$ 3,751.56</b>	<b>\$ 2,283.53</b>	<b>\$ 1,921.60</b>	<b>\$ 1,446.25</b>
<b>2024 Taxation &amp; User Fees</b>								
General	\$ 579.90	\$ 1,341.76	\$ 1,700.90	\$ 1,232.34	\$ 1,365.88	\$ 595.53	\$ 382.90	\$ 688.87
Fire Protection	-	447.81	529.63	282.89	315.18	-	-	268.51
Rec. Facilities & Bike Paths**	104.68	349.89	443.89	378.25	342.93	317.45	170.61	264.71
User Fees & Parcel Taxes	17.00	1,481.33	1,481.33	1,481.33	1,481.33	1,280.07	1,280.07	115.07
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 701.58</b>	<b>\$ 3,620.79</b>	<b>\$ 4,155.75</b>	<b>\$ 3,374.82</b>	<b>\$ 3,505.33</b>	<b>\$ 2,193.05</b>	<b>\$ 1,833.59</b>	<b>\$ 1,337.17</b>
Increase / (Decrease) in Taxation / Fees	\$ 44.16	\$ 252.39	\$ 256.25	\$ 236.39	\$ 246.24	\$ 90.48	\$ 88.01	\$ 109.08
% Change	6.29%	6.97%	6.17%	7.00%	7.02%	4.13%	4.80%	8.16%
**Taxed on assessed improvements only								

Defined Rural Areas							
	Area A -Egmont Fire Protection Area	Area A - North Pender Harbour Water Service Area	Area A - South Pender Harbour Water Service Area	Area B - Thormanby Island	Area F - Gambier Island	Area F - Keats Island - Eastbourne	
2025 Average Residential Property Value	\$671,624	\$1,039,129	\$978,268	\$1,377,588	\$724,837	\$935,462	
2024 Average Residential Property Value	\$643,095	\$1,041,540	\$1,013,489	\$1,364,565	\$691,641	\$914,563	
Increase / (Decrease) in Property Value	\$28,529	-\$2,411	-\$35,221	\$13,023	\$33,196	\$20,899	
% Change	4.44%	-0.23%	-3.48%	0.95%	4.80%	2.29%	
<b>2025 Taxation &amp; User Fees</b>							
General	\$ 648.66	\$ 1,003.59	\$ 944.81	\$ 1,421.42	\$ 812.13	\$ 1,049.19	
Fire Protection	586.60	-	-	-	-	-	
Rec. Facilities & Bike Paths**	121.69	251.66	204.01	5.15	-	-	
User Fees & Parcel Taxes	1,246.24	1,547.00	1,542.00	-	-	1,229.24	
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 2,603.19</b>	<b>\$ 2,802.25</b>	<b>\$ 2,690.82</b>	<b>\$ 1,426.58</b>	<b>\$ 812.13</b>	<b>\$ 2,278.43</b>	
<b>2024 Taxation &amp; User Fees</b>							
General	\$ 597.29	\$ 967.36	\$ 941.31	\$ 1,370.52	\$ 735.57	\$ 973.95	
Fire Protection	511.94	-	-	-	-	-	
Rec. Facilities & Bike Paths**	111.80	235.99	195.81	8.73	-	-	
User Fees & Parcel Taxes	1,182.00	1,422.00	1,377.00	-	-	1,165.00	
<b>Total SCRD Taxation/User Fees</b>	<b>\$ 2,403.04</b>	<b>\$ 2,625.35</b>	<b>\$ 2,514.12</b>	<b>\$ 1,379.25</b>	<b>\$ 735.57</b>	<b>\$ 2,138.95</b>	
Increase / (Decrease) in Taxation / Fees	\$ 200.15	\$ 176.90	\$ 176.70	\$ 47.33	\$ 76.57	\$ 139.47	
% Change	8.33%	6.74%	7.03%	3.43%	10.41%	6.52%	
**taxed on assessed improvements only							



# Key Financial Policies and Fund Structures



## Financial Sustainability

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

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

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

## Revenue Budget Policy

### Revenue Growth

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

### Fees & Charges

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

## Alternate Revenues

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

## One-Time Revenues

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

## Expense Policy

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

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

## Debt Management Policy

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

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

## Support Services

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

a. Administrative Support Services include the following:

- General Administration [110] costs (liability, insurance, legal fees, reception, mail and records management, photocopiers, Corporate Communications, and Chief Administrative Officer)
- Asset Management [111]
- Finance [112 and 113]
- Purchasing and Risk Management [116]
- Field Road Administration Building [114]
- Human Resources [115]
- Information Technology [117]
- Corporate Sustainability Services [135]
- Mason Road Works Yard [315]
- Property Information and Mapping [506].

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

## Investment Policy

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

## Asset Management Policy

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

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

## Fund Structure

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

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

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

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

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

## Segmented Reporting

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

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

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

### General Fund

Function #	Service Name
110	General Government
111	Asset Management
113	Finance
114	Administration Office
115	Human Resources
116	Purchasing & Risk Management
117	Information Services
118	SCRHD Administration
121	Grants in Aid - Area A
122	Grants in Aid - Area B
123	Grants in Aid - Area E & F
125	Grants in Aid - Community Schools
126	Greater Gibsons Community Participation
127	Grants in Aid - Area D
128	Grants In Aid - Area E
129	Grants In Aid - Area F
130	Electoral Area Services - UBCM/AVICC
131	Electoral Area Services - Elections
135	Corporate Sustainability Services
136	Regional Sustainability Services
140	Member Municipality Debt
150	Feasibility Studies - Regional
151	Feasibility Studies - Area A
152	Feasibility Studies - Area B
153	Feasibility Studies - Area D
155	Feasibility Studies - Area F
200	Bylaw Enforcement
204	Halfmoon Bay Smoke Control
206	Roberts Creek Smoke Control
208	Elphinstone Smoke Control
210	Gibsons & District Fire Protection
212	Roberts Creek Fire Protection
216	Halfmoon Bay Fire Protection
218	Egmont Fire Protection
220	Emergency Telephone - 911
222	Sunshine Coast Emergency Planning
290	Animal Control
291	Keats Island Dog Control
310	Public Transit
312	Fleet Maintenance
313	Building Maintenance Services
315	Mason Road Works Yard
320	Regional Street Lighting
322	Langdale Street Lighting
324	Granthams Street Lighting



326	Veterans Street Lighting
328	Spruce Street Lighting
330	Woodcreek Street Lighting
332	Fircrest Street Lighting
334	Hydaway Street Lighting
336	Sunnyside Street Lighting
338	Davidson Road Street Lighting
340	Burns Road Street Lighting
342	Stewart Road Street Lighting
345	Ports Services
346	Langdale Dock
350	Regional Solid Waste
355	Refuse Collection
400	Cemetery
410	Pender Harbour Health Clinic
500	Regional Planning
504	Rural Planning Services
506	Geographic Information Services
510	Civic Addressing
515	Heritage Conservation Service
520	Building Inspection Services
531	Economic Development Area A
532	Economic Development Area B
533	Economic Development Area D
534	Economic Development Area E
535	Economic Development Area F
540	Hillside Development Project
615	Community Recreation Facilities
625	Pender Harbour Pool
630	School Facilities - Joint Use
640	Gibsons & Area Library
643	Egmont/Pender Harbour Library Service
644	Sechelt & Area Library
645	Halfmoon Bay Library Service
646	Roberts Creek Library Service
648	Museum Service
650	Community Parks
665	Bicycle & Walking Paths
667	Area A Bicycle & Walking Paths
670	Regional Recreation Programs
680	Dakota Ridge Recreation Service Area

## Water Utilities Fund

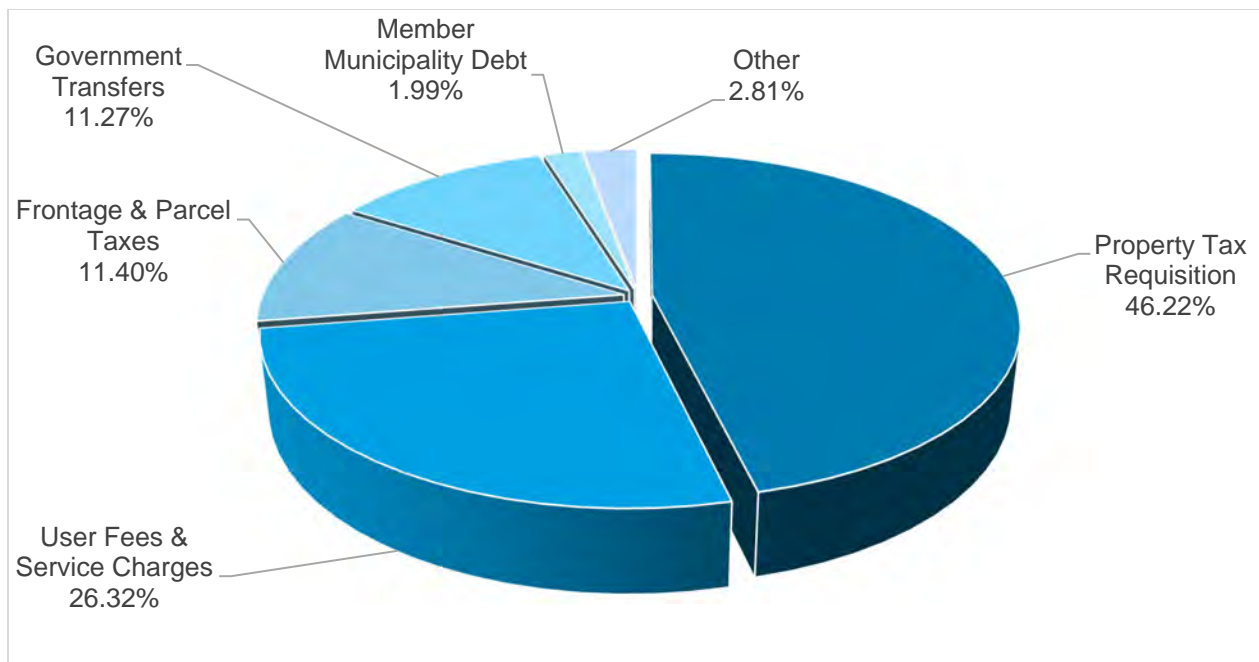
Function #	Service Name
365	North Pender Harbour Water Service
366	South Pender Harbour Water Service
370	Regional Water Services

## Sewer Utilities Fund

Function #	Service Name
381	Greaves Rd Wastewater Plant
382	Woodcreek Park Wastewater Plant
383	Sunnyside Wastewater Plant
384	Jolly Roger Wastewater Plant
385	Secret Cove Wastewater Plant
386	Lee Bay Wastewater Plant
387	Square Bay Wastewater Plant
388	Langdale Wastewater Plant
389	Canoe Rd Wastewater Plant
390	Merrill Crescent Wastewater Plant
391	Curran Rd Wastewater Plant
392	Roberts Creek Co-Housing Treatment Plant
393	Lillies Lake Wastewater Plant
394	Painted Boat Wastewater Plant
395	Sakinaw Ridge Wastewater Plant

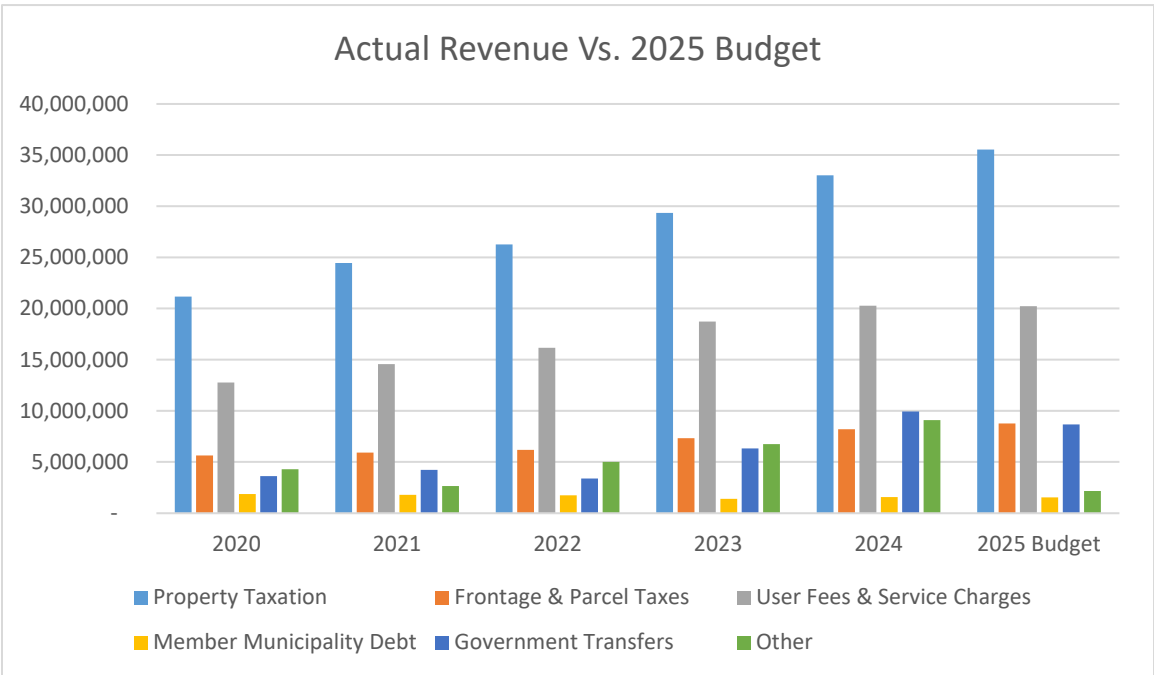
## Revenues

The 2025 budget includes budgeted revenues of \$76.8 million of which 46.22%, or \$35.5 million is attributable to taxation. Other major sources of revenue include frontage and parcel taxes, government transfers (grants) and user fees and service charges as detailed in the chart below.



Other revenue sources make up 2.8% of revenues in 2025 and include capital donations, external recoveries, grants in lieu of taxes, investment income, and revenues collected from Municipal Finance Authority Actuarial Adjustments from income earned on sinking debt funds.

The table below depicts the actual revenue receipts from 2020-2024 compared to the 2025 budgeted revenue. The 2025 Budget is consistent in the general overall trend of growth in all revenue sources except for a decrease in Government Transfers. The decrease in Government Transfers is the result of a grant received in 2024 in connection to the Universal Water Metering project and is considered a short-term revenue source. The SCRD expects that the remainder of the grant (2%) in connection with the Universal Water Metering project will be received in 2025. The overall budgeted decrease to all revenue sources is 0.82% (6.33% increase after removing Grant revenue) which is consistent with the increase seen in prior years (8.97% in 2024).



**Property Tax Requisition Revenue**

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

**User Fees and Service Charges Revenue**

Revenue earned for the use of a particular service or facility offered by the SCRD on 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 they are not levied based on the assessed value of a parcel. A parcel tax may only be levied on properties that are currently receiving or have a reasonable opportunity to receive a specific service. Budgeted Frontage & Parcel Taxes are estimated based on internal information regarding the number of parcels that are eligible for a specific service that is subject to Parcel & Frontage charges.

### Government Transfers

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

## Other Sources

The table below represents the “other sources and uses of funds” not classified as revenue and/or expenditures for accounting purposes.

Source/Use of Fund	Amount
Debt Principal Repayment	3,606,829
Debt Proceeds	- 29,922,296
Hillside Development Costs	219,308
Landfill Closure & Post Closure Expenditures	3,246,945
Prior Year Surplus/(Deficit)	- 100,774
Transfer to/from Appropriated Surplus	- 4,656,832
Transfer to/from Capital Fund	- 9,057,458
Transfer to/from Reserve Fund	- 17,093,434
Transfer to/from Accumulated Surplus	- 19,375
Transfer to/(from) Unfunded Liability	- 2,346,945
Unfunded Amortization	- 5,218,489
	- <b>61,342,521</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 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	2027	2028	2029	Net Increase (Reduction) 2024 to 2025
<b>Office of the CAO</b>	2.00	2.83	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
<b>Human Resource Services</b>	4.60	4.60	4.87	5.00	5.00	5.00	5.00	5.00	5.00	-
<b>Administration and Legislative Services</b>										
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	4.30	4.30	3.80	3.80	3.80	3.80	3.80	3.80	3.80	-
Legislative Services	2.71	3.95	4.75	5.80	6.00	6.20	6.00	6.00	6.00	0.20
	8.01	9.25	9.55	10.60	10.80	11.00	10.80	10.80	10.80	0.20
<b>Corporate Services</b>										
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	9.40	9.70	10.28	11.50	12.00	12.00	12.00	12.00	12.00	0.50
Purchasing and Risk Management	3.00	3.00	3.30	3.30	3.30	3.30	3.30	3.30	3.30	-
Asset Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	9.38	9.80	9.83	9.95	9.95	9.80	9.80	9.80	9.80	-
	25.78	26.50	27.41	28.75	29.25	29.10	29.10	29.10	29.10	0.50
<b>Infrastructure Services</b>										
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	7.00	7.50	7.50	7.00	7.00	7.00	7.00	7.00	7.00	-
Utility Services	34.85	37.19	38.83	41.22	45.94	46.83	45.09	45.04	45.04	4.72
Solid Waste Services	13.09	13.14	13.45	14.57	15.61	15.62	15.02	15.02	15.02	1.04
	56.94	59.83	61.78	64.79	70.55	71.45	69.11	69.06	69.06	5.76
<b>Planning &amp; Development Services</b>										
Sustainability Services	1.00	1.33	1.33	1.33	1.76	1.33	1.33	1.33	1.33	0.43
Senior Management/Admin Asst.	1.90	1.90	2.00	2.10	2.20	2.20	1.90	1.90	1.90	0.10
Planning and Development Services	7.00	8.00	8.75	10.50	11.10	10.60	9.10	9.10	9.10	0.60
Building Services	6.00	6.75	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
Bylaw Services	2.85	2.05	2.65	4.00	4.00	4.00	4.00	4.00	4.00	-
	18.75	20.03	21.73	24.93	26.06	25.13	23.33	23.33	23.33	1.13
<b>Protective Services</b>	8.55	11.15	12.91	15.46	17.36	17.09	13.71	13.71	13.71	1.90
<b>Community Services</b>										
Transit and Fleet Services	37.37	38.07	38.96	40.44	41.48	44.54	44.54	44.54	44.54	1.04
Recreation and Community Partnerships	29.20	29.20	28.90	28.13	28.45	28.45	28.45	28.45	28.45	0.32
Ports Services	0.90	0.90	0.98	1.14	1.14	0.90	0.90	0.90	0.90	0.00
Pender Harbour Recreation	3.42	3.42	3.42	4.31	4.33	4.33	4.33	4.33	4.33	0.02
Facility Services	16.56	16.61	16.72	18.36	18.19	17.92	17.92	17.92	17.92	(0.18)
Parks	10.41	12.20	12.82	12.96	12.89	12.80	12.80	12.80	12.80	(0.07)
Senior Management/Admin Asst.	1.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	98.86	101.90	103.80	107.34	108.48	110.95	110.95	110.95	110.95	1.14
<b>Total Full Time Equivalent Positions</b>	<b>223.50</b>	<b>236.09</b>	<b>245.05</b>	<b>259.88</b>	<b>270.50</b>	<b>272.72</b>	<b>265.00</b>	<b>264.95</b>	<b>264.95</b>	<b>10.63</b>

2.85 Full year impact of new FTEs approved in 2024  
 3.48 New Permanent FTE's Approved in 2025  
 -0.95 Temporary FTE's Approved prior to 2024  
 0.71 Temporary FTE's approved in 2024  
 3.48 Temporary FTE's approved in 2025  
 0.16 New Permanent FTE's Approved prior to 2025  
 0.89 Carryforwards from 2024  
 10.63



## Internal Support Services

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

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

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

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

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

### Support Services Summary

		2021	2022	2023	2024	2025	Difference 2024 to 2025	%
110	General Government	910,603	842,508	963,729	1,045,695	1,196,345	150,650	14.41%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,692,147	1,760,214	1,980,149	2,243,605	2,312,645	69,040	3.08%
114	Field Rd	502,199	510,306	522,646	530,510	598,772	68,262	12.87%
115	Human Resources	725,929	755,915	766,029	824,511	844,492	19,981	2.42%
117	Information Technology	1,178,252	1,271,807	1,473,260	1,608,381	1,812,098	203,717	12.67%
135	Corporate Sustainability	48,176	51,113	55,809	68,238	107,004	38,766	56.81%
315	Mason Road Works Yard	-	16,000	66,361	5,925	45,483	39,558	667.65%
506	Property Information Mapping Services	308,721	316,255	332,374	333,467	336,954	3,487	1.05%
<b>Tota</b>	<b>Total</b>	<b>5,366,027</b>	<b>5,524,118</b>	<b>6,160,357</b>	<b>6,660,332</b>	<b>7,253,793</b>	<b>593,461</b>	<b>8.91%</b>
	Change from Prior Year	335,262	158,091	636,239	499,975	593,461		
	% Change from Prior Year	6.66%	2.95%	11.52%	8.12%	8.91%		

# Current Reserve Funds

\*The charts and information below are accurate as of February 7, 2025

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 local government property and to protect persons or property.

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2025.

Bylaw	Description	2025 Opening Balance	Budgeted Transfers	Bal. B/F Int.	2025 Ending Budgeted Balance	Unbudgeted Commitments	Uncommitted Balance
<b>General</b>							
504	Administration - Capital	734.71	0	734.71	\$ 734.71		734.71
495	Administration - Vehicle Acquisition	50,084.35	0	50,084.35	\$ 50,084.35		50,084.35
648	Administration - Operating	793,199.75	(228,065.00)	793,199.75	\$ 565,134.75	50,000	615,134.75
648	Administration - Operating (Risk Management)	41,687.17	10,000.00	41,687.17	\$ 51,687.17		51,687.17
648	Finance - Operating	896,067.46	(300,000.00)	896,067.46	\$ 596,067.46	(100,000)	496,067.46
496	Office Building Upgrades - Capital	326,453.34	12,548.00	326,453.34	\$ 339,001.34		339,001.34
743	Office Building Upgrades - Operating	298,475.85	0	298,475.85	\$ 298,475.85		298,475.85
648	Human Resources - Operating	433,073.27	(58,000.00)	433,073.27	\$ 375,073.27	(80,000)	295,073.27
	Purchasing & Risk Management-Operating	127,683.41	(6,450.00)	127,683.41	\$ 121,233.41		121,233.41
504	Information Services - Capital	717,218.10	(139,959.00)	717,218.10	\$ 577,259.10	(577,259)	-
648	Information Services - Operating	452,160.82	(126,829.00)	452,160.82	\$ 325,331.82		325,331.82
648	Area D Grant in Aid - Operating	3,797.79	0	3,797.79	\$ 3,797.79		3,797.79
648	Elections - Operating	156,852.87	(16,000.00)	156,852.87	\$ 140,852.87		140,852.87
648	Corporate Sustainability - Operating	155,907.38	0	155,907.38	\$ 155,907.38		155,907.38
648	Regional Sustainability - Operating	142,780.06	(16,136.00)	142,780.06	\$ 126,644.06		126,644.06
	Feasibility Studies - Area B	-	0	-	\$ -		-
	Feasibility Studies - Area D	-	0	-	\$ -		-
	Feasibility Studies - Area F	2,634.68	(2,500.00)	2,634.68	\$ 134.68		134.68
649	Bylaw Enforcement - Vehicle Acquisition	32,215.17	0	32,215.17	\$ 32,215.17		32,215.17
677	Bylaw Enforcement - Operating	291,976.84	(35,000.00)	291,976.84	\$ 256,976.84		256,976.84
744	Halfmoon Bay Smoke Control - Operating	603.94	0	603.94	\$ 603.94		603.94
650	Roberts Creek Smoke Control - Operating	11,657.86	(1,250.00)	11,657.86	\$ 10,407.86		10,407.86
497	Gibsons and District Fire Protection - Land	49,316.54	0	49,316.54	\$ 49,316.54		49,316.54
489	Gibsons and District Fire Protection - Capital	1,457,422.64	(934,219.00)	1,457,422.64	\$ 523,203.64	(523,204)	-
678	Gibsons and District Fire Protection - Operating	67,534.05	(66,079.00)	67,534.05	\$ 1,455.05		1,455.05
490	Roberts Creek Fire Protection - Capital	930,132.67	(44,989.00)	930,132.67	\$ 885,143.67	(885,144)	-
679	Roberts Creek Fire Protection - Operating	59,505.09	(58,045.00)	59,505.09	\$ 1,460.09		1,460.09
491	Halfmoon Bay Fire Protection - Capital	1,007,675.66	12,104.00	1,007,675.66	\$ 1,019,779.66	(1,019,780)	-
745	Halfmoon Bay Fire Protection - Operating	411,847.85	(268,000.00)	411,847.85	\$ 143,847.85		143,847.85
601	Egmont Fire Protection - Capital	179,213.36	(89,100.00)	179,213.36	\$ 90,113.36	(90,113)	-
746	Egmont Fire Protection - Operating	297,695.83	0	297,695.83	\$ 297,695.83		297,695.83
492	Emergency Telephone 911 - Capital	1,078,679.58	(518,885.00)	1,078,679.58	\$ 559,794.58		559,794.58
747	Emergency Telephone 911 - Operating	153,849.60	0	153,849.60	\$ 153,849.60		153,849.60
493	Sunshine Coast Emergency Planning - Capital	42,424.80	0	42,424.80	\$ 42,424.80		42,424.80
748	Sunshine Coast Emergency Planning - Operating	167,426.92	(15,500.00)	167,426.92	\$ 151,926.92		151,926.92
651	Animal Control - Vehicle Acquisition	64,321.54	(58,000.00)	64,321.54	\$ 6,321.54		6,321.54
680	Animal Control - Operating	233,477.82	(42,000.00)	233,477.82	\$ 191,477.82		191,477.82
529	Transit - Capital	224.57	0	224.57	\$ 224.57		224.57
652	Transit - Operating	1,016,679.87	(255,113.00)	1,016,679.87	\$ 761,566.87		761,566.87
563	Fleet Maintenance - Capital	110,859.70	(34,280.00)	110,859.70	\$ 76,579.70		76,579.70
749	Fleet Maintenance - Operating	83,931.27	(74,619.00)	83,931.27	\$ 9,312.27		9,312.27
750	Building Maintenance - Operating	75,669.05	(17,942.00)	75,669.05	\$ 57,727.05		57,727.05
486	Ports - Capital	2,048,371.72	(366,003.00)	2,048,371.72	\$ 1,682,368.72	(1,682,369)	-
607	Ports - Operating	253,330.40	18,000.00	253,330.40	\$ 271,330.40		271,330.40
653	Regional Solid Waste - Operating	272,884.65	(187,905.00)	272,884.65	\$ 84,979.65		84,979.65
670	Zero Waste Initiatives (Eco Fee) - Operating	330,093.31	(112,391.00)	330,093.31	\$ 217,702.31		217,702.31
653	Landfill - Operating	2,386,062.33	(891,317.00)	2,386,062.33	\$ 1,494,745.33		1,494,745.33
654	Refuse Collection - Operating	388,903.96	(70,905.00)	388,903.96	\$ 317,998.96		317,998.96
655	Cemetery - Operating	488,958.78	(182,913.00)	488,958.78	\$ 306,045.78		306,045.78
515	Pender Harbour Health Clinic - Capital	25,135.95	5,000.00	25,135.95	\$ 30,135.95		30,135.95
681	Regional Planning - Operating	294,710.37	0	294,710.37	\$ 294,710.37		294,710.37
656	Rural Planning - Vehicle Acquisition	21,189.25	0	21,189.25	\$ 21,189.25		21,189.25
657	Rural Planning - Operating	485,657.46	(429,673.00)	485,657.46	\$ 55,984.46		55,984.46
504	Property Information & Mapping - Capital	121,751.39	0	121,751.39	\$ 121,751.39		121,751.39
648	Property Information & Mapping - Operating	156,402.98	-	156,402.98	\$ 156,402.98		156,402.98
	Civic Addressing - Operating	176,374.41	0	176,374.41	\$ 176,374.41		176,374.41
659	Building Inspection - Vehicles Acquisition	12,598.13	6,000.00	12,598.13	\$ 18,598.13		18,598.13
	Building Inspection - Operating	1,848,999.17	0	1,848,999.17	\$ 1,848,999.17		1,848,999.17
715	Hillside - Operating	1,038,779.10	(412,938.00)	1,038,779.10	\$ 625,841.10		625,841.10
590	Community Recreation Facilities - Capital	4,760,469.64	(2,053,763.00)	4,760,469.64	\$ 2,706,706.64	(2,706,707)	-
682	Community Recreation Facilities - Operating	1,300,344.45	(217,478.00)	1,300,344.45	\$ 1,082,866.45		1,082,866.45
494	Pender Harbour Pool - Capital	137,584.56	(43,865.00)	137,584.56	\$ 93,719.56		93,719.56
660	Pender Harbour Pool - Operating	687,817.49	(3,958.00)	687,817.49	\$ 683,859.49		683,859.49
	School Facilities - Joint Use - Operating	59,473.73	0	59,473.73	\$ 59,473.73		59,473.73
609	Gibsons & Area Library - Capital	306,559.93	50,000.00	306,559.93	\$ 356,559.93		356,559.93

609	Gibsons & Area Library - Capital	306,559.93	50,000.00	306,559.93	\$	356,559.93		356,559.93
	Gibsons & Area Library - Operating	97,647.16	0	97,647.16	\$	97,647.16		97,647.16
533	Community Parks - Capital	1,595,362.03	(144,233.00)	1,595,362.03	\$	1,451,129.03	(1,451,129)	-
662	Community Parks - Operating	291,949.43	(118,924.00)	291,949.43	\$	173,025.43		173,025.43
683	Bicycle and Walking Paths - Operating	348,587.23	(243,206.00)	348,587.23	\$	105,381.23		105,381.23
	Area A - Bicycle and Walking Paths - Operating	151,548.71	0	151,548.71	\$	151,548.71		151,548.71
	Regional Recreation Programs - Operating	123,046.25	0	123,046.25	\$	123,046.25		123,046.25
	Dakota Ridge - Operating	407,370.74	(58,500.00)	407,370.74	\$	348,870.74		348,870.74
<b>Total General Reserve Funds</b>		<b>\$ 33,041,117.94</b>	<b>\$ (8,832,530.00)</b>	<b>\$ 33,041,117.94</b>	<b>\$</b>	<b>24,208,587.94</b>	<b>\$ (9,065,704)</b>	<b>\$ 15,142,884.12</b>
<b>Water Services</b>								
589	North Pender Harbour - Capital	1,107,363.11	7,564.00	1,107,363.11	\$	1,114,927.11	(1,114,927)	-
605	North Pender Harbour - Operating	985,622.92	(370,163.00)	985,622.92	\$	615,459.92		615,459.92
602	South Pender Harbour - Capital	1,257,035.33	(215,945.00)	1,257,035.33	\$	1,041,090.33	(1,041,090)	-
663	South Pender Harbour - Operating	1,264,590.21	(547,765.00)	1,264,590.21	\$	716,825.21		716,825.21
488	Regional - Capital	13,915,426.37	(5,199,428.00)	13,915,426.37	\$	8,715,998.37	(8,715,998)	-
498	Regional - Land	20,875.42	0	20,875.42	\$	20,875.42		20,875.42
664	Regional - Operating	6,665,658.54	(1,629,554.00)	6,665,658.54	\$	5,036,104.54		\$ 5,036,104.54
<b>Total Water Services Reserves</b>		<b>\$ 25,216,571.90</b>	<b>\$ (7,955,291.00)</b>	<b>\$ 25,216,571.90</b>	<b>\$</b>	<b>17,261,280.90</b>	<b>\$ (10,872,016)</b>	<b>\$ 6,389,265.09</b>
<b>Waste Water Plants</b>								
512	Greaves Road - Capital	11,990.05	3,145.00	11,990.05	\$	15,135.05	(15,135)	-
608	Greaves Road - Operating	10,640.60	(1,272.00)	10,640.60	\$	9,368.60		9,368.60
665	Woodcreek Park - Capital	111,743.79	(5,359.00)	111,743.79	\$	106,384.79	(106,385)	-
666	Woodcreek Park - Operating	181,764.44	(81,736.00)	181,764.44	\$	100,028.44		100,028.44
512	Sunnyside - Capital	35,885.50	6,467.00	35,885.50	\$	42,352.50	(42,353)	-
608	Sunnyside - Operating	12,982.51	(9,439.00)	12,982.51	\$	3,543.51		3,543.51
512	Jolly Roger - Capital	63,031.06	8,739.00	63,031.06	\$	71,770.06	(71,770)	-
608	Jolly Roger - Operating	59,591.75	(34,801.00)	59,591.75	\$	24,790.75		24,790.75
512	Secret Cove - Capital	39,420.27	14,695.00	39,420.27	\$	54,115.27	(54,115)	-
608	Secret Cove - Operating	61,285.78	(37,539.00)	61,285.78	\$	23,746.78		23,746.78
512	Lee Bay - Capital	440,914.97	(129,721.00)	440,914.97	\$	311,193.97	(311,194)	-
608	Lee Bay - Operating	348,884.94	(101,385.00)	348,884.94	\$	247,499.94		247,499.94
512	Square Bay - Capital	68,090.21	14,506.00	68,090.21	\$	82,596.21	(82,596)	-
608	Square Bay - Operating	102,261.76	3,337.00	102,261.76	\$	105,598.76		105,598.76
512	Langdale - Capital	30,775.89	2,376.00	30,775.89	\$	33,151.89	(33,152)	-
608	Langdale - Operating	118,070.61	(36,897.00)	118,070.61	\$	81,173.61		81,173.61
512	Canoe Road - Capital	5,876.67	5,588.00	5,876.67	\$	11,464.67	(11,465)	-
608	Canoe Rd - Operating	16,171.48	(3,472.00)	16,171.48	\$	12,699.48		12,699.48
512	Merrill Crescent - Capital	8,931.41	7,027.00	8,931.41	\$	15,958.41	(15,958)	-
608	Merrill Crescent - Operating	41,088.33	7,139.00	41,088.33	\$	48,227.33		48,227.33
512	Curran Road - Capital	90,437.15	28,343.00	90,437.15	\$	118,780.15	(118,780)	-
608	Curran Road - Operating	79,290.78	(607.00)	79,290.78	\$	78,683.78		78,683.78
512	Roberts Creek Co-Housing - Capital	41,465.15	15,703.00	41,465.15	\$	57,168.15	(57,168)	-
608	Curran Road - Operating	79,290.78	(607.00)	79,290.78	\$	78,683.78		78,683.78
512	Roberts Creek Co-Housing - Capital	41,465.15	15,703.00	41,465.15	\$	57,168.15	(57,168)	-
608	Roberts Creek Co-Housing - Operating	44,642.82	3,969.00	44,642.82	\$	48,611.82		48,611.82
667	Lily Lake Village - Operating	61,029.77	(10,506.00)	61,029.77	\$	50,523.77		50,523.77
668	Painted Boat - Capital	40,138.43	13,339.00	40,138.43	\$	53,477.43	(53,477)	-
669	Painted Boat - Operating	86,347.74	433.00	86,347.74	\$	86,780.74		86,780.74
N/A	No Bylaw - Sakinaw Ridge - Operating	25,133.89	-	25,133.89	\$	25,133.89		25,133.89
728	Sakinaw Ridge Capital Reserve	81,289.35	11,065.00	81,289.35	\$	92,354.35	(92,354)	-
<b>Total Waste Water Plants Reserves</b>		<b>\$ 2,319,177.10</b>	<b>\$ (306,863.00)</b>	<b>\$ 2,319,177.10</b>	<b>\$</b>	<b>2,012,314.10</b>	<b>\$ (1,065,903)</b>	<b>\$ 946,411.20</b>
<b>Total Reserve Funds</b>		<b>\$ 60,576,866.94</b>	<b>\$ (17,093,434.00)</b>	<b>\$ 60,576,866.94</b>	<b>\$</b>	<b>43,483,432.94</b>	<b>\$ (21,003,623)</b>	<b>\$ 22,479,810.41</b>

# Debt Portfolio

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

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

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divided by the SCRD's recurring revenue for the year. At the beginning of 2025, the SCRD's had a debt servicing ratio of 11.6%.

The SCRD had \$28,263,843 of outstanding long-term debt of which \$12,582,475 had been undertaken for member municipalities and \$15,681,368 for Regional District services.

The 2025 budget includes funding from debt proceeds of \$30,790,345 to fund current year expenditures. Four projects make up over 72% of the budgeted debt proceeds. \$13,181,144 of this amount is proposed long-term borrowing for the Langdale Wellfield Construction, \$4,049,099 related to the replacement of the Gibsons and Area Community Centre and Sechelt Aquatic Centre roofs, \$3,301,125 for Water Meter Installations and \$1,685,621 for the Chapman Creek Water Treatment Plan UV upgrade.

The table on the following page illustrates the total debt that is currently outstanding at the beginning of 2025 as well as a list of debt that is unissued but has been approved for debt funding.



LA/SI Bylaw or Resolution	Purpose	Interest Rate	Annual Servicing Costs	Principal Balance Remaining	Maturity
Borrowing Under Loan Authorization Bylaw					
550/561	Community Recreation Facilities Construction	4.77%	1,530,409	1,188,494	2025
544/553	Chapman Water Treatment Plant	0.91%	159,316	219,527	2025
557/572	Field Road Administration Building	4.88%	243,191	409,685	2026
550/561	Community Recreation Facilities	4.88%	167,663	282,449	2026
556/571	Fleet Maintenance Building Expansion	4.88%	33,529	56,484	2026
547/575	Egmont & District Fire Department Equipment	4.88%	8,238	13,878	2026
594/613	Pender Harbour Pool	4.10%	64,524	283,396	2029
676/694	South Pender Water Treatment Plant	4.10%	98,807	774,192	2034
617/628	North Pender Harbour Water UV & Metering	3.00%	26,450	220,000	2035
619/629	South Pender Harbour Water Metering	3.00%	39,675	330,000	2035
707/719	Square Bay Waste Water Treatment Plant	2.66%	17,868	224,677	2039
725/739	Church Road Well	4.15%	544,992	8,828,508	2053
			\$ 2,934,663	\$ 12,831,290	

<b>Liabilities Under Agreement</b>					
019/22 No. 19	Sechelt Landfill Remediation	4.05%	343,558	798,062	2027
			\$ 343,558	\$ 798,062	

<b>Equipment Financing</b>					
0022-0	Regional Water Vehicle Replacements (2019)	4.05%	25,986	30,922	2025
0023-0	Waste Water Vehicle Replacement (2019)	4.05%	9,275	11,036	2025
0024-0	NPH Water Service Vehicle Replacement (2019)	4.05%	13,770	16,387	2025
0025-0	Regional Water Excavator & Trailer	4.05%	28,393	60,699	2026
0026-0	RCVFD SCBA & Fill Station	4.05%	37,776	97,270	2027
0027-0	GDVFD Initial Attack Truck	4.05%	81,816	210,668	2027
0028-0	HMBVFD Tanker	4.05%	35,043	93,325	2027
0029-0	Cab-Tractor (Sports Fields)	4.05%	15,476	45,352	2028
0030-0	HMBVFD Self-Contained Breathing Apparatus	4.05%	40,056	130,958	2028
0031-0	Garage Hoist	4.05%	31,367	137,529	2029
0032-0	SPH Vehicle Replacement	4.05%	6,465	79,681	2029
0033-0	Utility & Strategic Infrastructure Vehicles	4.05%	7,088	87,361	2029
0034-0	RWS Vehicle Replacement	4.05%	16,005	197,266	2029
0035-0	RWS Light Duty Trucks	4.05%	11,432	140,905	2029
0036-0	RWS Vehicle	4.05%	15,243	187,873	2029
0037-0	GACC Package Rooftop Unit	4.05%	19,649	331,707	2029
0038-0	GACC Zamboni Replacement	4.05%	8,093	193,087	2029
			\$ 287,591	\$ 834,146	

	Annual		
Budgeted Unissued Borrowing	Servicing Costs	Amount	Proposed Term
Approved in Prior Year Budgets			
Water Meter Installations - Phase 3	287,886	3,301,125	15 years
Power Supply System Replacement**	76,402	333,398	5 years
Halfmoon Bay Community Hall Replacement	330,714	1,474,931	5 years
Sechelt Aquatic Centre Sprinkler System Replacement	166,483	734,942	5 years
RWS Single Axle Dump Truck	44,062	199,133	5 years
Langdale WWTP Remediation Project	23,069	100,033	5 Years
Woodcreek WWTP System Upgrade	20,363	88,078	5 years
Halfmoon Bay Fire Apparatus Replacement	74,237	614,373	10 years
Gibsons Community Centre Roof Renewal	342,972	2,838,375	10 years
Community Recreation Fitness Equipment	25,552	115,479	5 Years
Sechelt Aquatic Centre Roof Renewal Phase 1	64,698	535,424	10 years
Chapman Creek Water Treatment Plant UV Upgrade Phase 2	386,754	1,685,621	5 Years
Seaview Cemetary Expansion	64,747	283,634	5 Years
Pender Harbour Transfer Station Site Improvements	160,496	701,284	5 years
Condenser, Heat Exchanger, and Pump Replacement	178,267	805,651	5 years
GDVFD Pumper Apparatus Replacement	177,347	1,467,690	10 years
RWS Flat Bed Crane Truck	67,814	295,000	5 years
2025 Budget Approvals			
Sechelt Aquatic Centre Roof Renewal Phase 2	156,371	675,300	5 years
GACC Direct Digital Controls Replacement	82,346	374,900	5 years
RWS Vehicle Replacements	55,318	250,000	5 years
Langdale Wellfield	927,439	13,181,144	20 years
911 Radio Upgrade	162,595	734,830	5 years
Total Unissued Debt	\$ 3,875,932	\$ 30,790,345	

**SCRD Long Term Debt Totals** **\$ 7,441,744** **\$ 45,253,843**

\*\*At 2025 Round 1 deliberations, the board approved a \$71,666 increase to fund the Sechelt Landfill Power Supply project

**Debt Servicing Ratio\*** **11.61%**



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CARBON FOOTPRINT:** Amount of carbon dioxide (CO<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  $\frac{1}{2}$  the average annual principal and interest due, deduct 1% from that for the cash position and the balance will be the Demand Note. The Demand Note is considered a contingent liability and should be accounted for as such.

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

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

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

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

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

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

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

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

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

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

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



**FINANCIAL PLAN:** This term is used interchangeably with “budget”.

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

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

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

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

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

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

**GRANT:** A financial contribution to or from governments.

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

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

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

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

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

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

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

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

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



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

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

**PARCEL TAX:** 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.



# **Appendix A: Detailed Budget Document**

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

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

## Service Details and Taxation Impacts

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

## Budget Details

This page details budgeted revenues, expenses and other sources and uses of funds for the five-year planning period along with prior year budget and actual values. **Prior year “Actual Values” are subject to change as the SCRD completes year end processes.**

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

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

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



# 2025 Budget Report

The information below is as  
reported on February 10, 2025.



# XXX Functional Area Name

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



**About:** Description of the Service that is provided.

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

**Source of Funding:** Taxation & User Fees

## Taxation Impact

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

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

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

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

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

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

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

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

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

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

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

Definitions on following page

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

This column shows the budgeted values for the following year.

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

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

## Capital Project Summary

### Functional Area Name

XXX

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

### DEFINITIONS

#### a) Revenue:

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

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

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

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

#### b) Expenses:

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

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

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

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

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

#### c) Other:

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

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

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

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

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

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



## **2025 Budget Report - Including Taxation Impact**

Budget Version:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	237

Generated Date:	February 10, 2025
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**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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	218,006	253,015	249,293	306,076	337,582	31,506	10.29%
Area B - Halfmoon Bay	195,432	211,843	212,878	253,541	290,451	36,910	14.56%
Area D - Roberts Creek	152,974	160,020	161,953	192,842	216,006	23,164	12.01%
Area E - Elphinstone	115,460	122,943	125,816	148,588	171,643	23,055	15.52%
Area F - West Howe Sound	202,737	205,518	201,257	248,200	286,814	38,614	15.56%
<b>Member Municipalities</b>							
District of Sechelt	407,333	445,762	470,977	544,534	614,067	69,533	12.77%
Town of Gibsons	188,788	196,460	204,715	243,735	285,707	41,972	17.22%
shíshálh Nation Government District	31,416	31,956	30,862	37,797	44,126	6,329	16.74%
<b>Net Taxes Levied</b>	<b>1,512,146</b>	<b>1,627,517</b>	<b>1,657,752</b>	<b>1,975,313</b>	<b>2,246,395</b>	<b>271,082</b>	<b>13.72%</b>

### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	9.65	7.91	7.22	8.62	9.60
Utilities [02]	33.76	27.67	25.28	30.18	33.60
Major Industry [04]	32.80	26.88	24.56	29.31	32.64
Light Industry [05]	32.80	26.88	24.56	29.31	32.64
Business and Other [06]	23.63	19.37	17.70	21.12	23.52
Managed Forest Land [07]	28.94	23.72	21.67	25.87	28.80
Rec/Non Profit [08]	9.65	7.91	7.22	8.62	9.60
Farm [09]	9.65	7.90	7.22	8.62	9.60



General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2024	2024	2025	2026	2027	2028	2029
Revenues								
Grants in Lieu of Taxes		106,685	97,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions		1,975,319	1,975,314	2,246,395	2,192,237	2,337,632	2,337,632	2,337,632
Government Transfers		1,470,322	839,050	839,050	839,050	839,050	839,050	839,050
User Fees & Service Charges		-	-	-	-	-	-	-
Investment Income		781,963	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries		1,048,451	1,045,695	1,196,345	1,222,435	1,241,931	1,241,931	1,241,931
Other Revenue		329,128	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues		5,711,868	4,023,465	4,445,196	4,417,128	4,582,019	4,582,019	4,582,019
Expenses								
Administration		741,048	741,052	807,902	807,902	807,902	807,902	807,902
Wages and Benefits		2,277,677	2,261,613	2,488,032	2,459,964	2,574,855	2,574,855	2,574,855
Operating		513,658	577,750	720,277	536,212	536,212	536,212	536,212
Amortization of Tangible Capital Assets		10,373	14,526	10,375	10,375	10,375	10,375	10,375
Total Expenses		3,542,756	3,594,941	4,026,586	3,814,453	3,929,344	3,929,344	3,929,344
Other								
Capital Expenditures		24,344	49,195	25,176	13,500	-	-	-
Transfer to/(from) Reserves		(104,280)	(204,000)	(218,065)	(47,500)	16,000	16,000	16,000
Transfer to/(from) Appropriated Surplus		2,280,890	597,855	621,874	647,050	647,050	647,050	647,050
Unfunded Amortization		(10,373)	(14,526)	(10,375)	(10,375)	(10,375)	(10,375)	(10,375)
Transfer (to)/from Unfunded Liability		(21,473)	-	-	-	-	-	-
Total Other		2,169,108	428,524	418,610	602,675	652,675	652,675	652,675
General Government (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2024	2024	2025	2026	2027	2028	2029
CP1121 Replace Director Tablets		-	-	-	13,500	-	-	-
CP1324 Hybrid Meeting Solutions and Board Room Modifications		24,344	49,200	25,176	-	-	-	-
Capital Projects Total:		24,344	49,200	25,176	13,500			

## 111      **Asset Management**



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

**Source of Funding:** Internal Recovery

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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.

Asset Management		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
111		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Investment Income	1,757	-	-	-	-	-	-
	Internal Recoveries	309,734	309,422	328,688	357,803	364,516	364,516	364,516
	Total Revenues	311,491	309,422	328,688	357,803	364,516	364,516	364,516
Expenses								
	Wages and Benefits	280,128	287,259	306,525	335,640	342,353	342,353	342,353
	Operating	6,315	22,163	22,163	22,163	22,163	22,163	22,163
	Amortization of Tangible Capital Assets	-	11,905	-	-	-	-	-
	Total Expenses	286,443	321,327	328,688	357,803	364,516	364,516	364,516
Other								
	Transfer to/(from) Reserves	25,058	-	-	-	-	-	-
	Unfunded Amortization	-	(11,905)	-	-	-	-	-
	Total Other	25,058	(11,905)	-	-	-	-	-
Asset Management (Surplus)/Deficit:		10	-	-	-	-	-	-

## 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

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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.



Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
113		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Investment Income	47,742	-	-	-	-	-	-
	Internal Recoveries	1,456,523	1,454,950	1,481,183	1,624,302	1,657,483	1,711,029	1,714,715
	Total Revenues	1,504,265	1,454,950	1,481,183	1,624,302	1,657,483	1,711,029	1,714,715
Expenses								
	Wages and Benefits	1,091,239	1,377,174	1,448,567	1,488,403	1,518,172	1,518,172	1,518,172
	Operating	199,891	168,665	182,616	185,899	189,311	192,857	196,543
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	1,291,130	1,545,839	1,631,183	1,674,302	1,707,483	1,711,029	1,714,715
Other								
	Capital Expenditures	-	234,111	250,000	-	-	-	-
	Transfer to/(from) Reserves	113,140	(325,000)	(300,000)	(50,000)	(50,000)	-	-
	Prior Year (Surplus)/Deficit	-	-	(100,000)	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	113,140	(90,889)	(150,000)	(50,000)	(50,000)	-	-
Finance (Surplus)/Deficit:		(99,995)	-	-	-	-	-	-

Capital Project Summary

Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
113		2024	2024	2025	2026	2027	2028	2029
CP1410 Budget Software		-	234,108	249,996	-	-	-	-
Capital Projects Total:			234,108	249,996				

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
	Investment Income	127,409	93,969	101,693	109,726	-	-	-
	Internal Recoveries	530,931	530,510	598,772	527,974	357,793	358,018	358,248
	<b>Total Revenues</b>	<b>658,340</b>	<b>624,479</b>	<b>700,465</b>	<b>637,700</b>	<b>357,793</b>	<b>358,018</b>	<b>358,248</b>
<b>Expenses</b>								
	Wages and Benefits	15,266	45,838	47,756	48,987	49,969	50,194	50,424
	Operating	217,564	260,081	315,809	287,824	287,824	287,824	287,824
	Debt Charges - Interest	144,060	144,058	144,058	72,029	-	-	-
	Amortization of Tangible Capital Assets	103,180	103,717	103,717	103,717	103,717	103,717	103,717
	<b>Total Expenses</b>	<b>480,070</b>	<b>553,694</b>	<b>611,340</b>	<b>512,557</b>	<b>441,510</b>	<b>441,735</b>	<b>441,965</b>
<b>Other</b>								
	Capital Expenditures	12,709	20,161	157,452	-	-	-	-
	Debt Principal Repayment	193,104	193,103	200,827	208,860	-	-	-
	Transfer to/(from) Reserves	80,715	(4,661)	12,548	20,000	20,000	20,000	20,000
	Transfer to/(from) Appropriated Surplus	(6,117)	(34,101)	(177,985)	-	-	-	-
	Transfer to/(from) Other Funds	1,046	-	-	-	-	-	-
	Unfunded Amortization	(103,180)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)
	<b>Total Other</b>	<b>178,277</b>	<b>70,785</b>	<b>89,125</b>	<b>125,143</b>	<b>(83,717)</b>	<b>(83,717)</b>	<b>(83,717)</b>
<b>Administration Office (Surplus)/Deficit:</b>		<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2024	2024	2025	2026	2027	2028	2029
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	12,709	20,160	157,452	-	-	-	-
Capital Projects Total:		12,709	20,160	157,452				



## 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.

Human Resources		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
115		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Investment Income	24,955	-	-	-	-	-	-
	Internal Recoveries	825,387	824,511	844,492	865,134	875,651	930,983	931,328
	Other Revenue	3,087	-	-	-	-	-	-
	Total Revenues	853,429	824,511	844,492	865,134	875,651	930,983	931,328
Expenses								
	Wages and Benefits	706,544	742,318	760,706	781,041	791,239	796,239	796,239
	Operating	104,253	134,193	141,786	124,093	141,912	124,744	125,089
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	810,797	876,511	902,492	905,134	933,151	920,983	921,328
Other								
	Transfer to/(from) Reserves	42,538	(52,000)	(58,000)	(40,000)	(57,500)	10,000	10,000
	Transfer to/(from) Other Funds	100	-	-	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	42,638	(52,000)	(58,000)	(40,000)	(57,500)	10,000	10,000
Human Resources (Surplus)/Deficit:		6	-	-	-	-	-	-

## 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

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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.

Purchasing & Risk Management		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
116		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Investment Income	12,575	-	-	-	-	-	-
	Internal Recoveries	479,699	479,233	502,774	515,601	525,184	525,184	525,184
	Total Revenues	492,274	479,233	502,774	515,601	525,184	525,184	525,184
Expenses								
	Wages and Benefits	436,369	442,868	466,409	479,236	488,819	488,819	488,819
	Operating	106,834	144,365	42,815	16,365	76,365	16,365	16,365
	Total Expenses	543,203	587,233	509,224	495,601	565,184	505,184	505,184
Other								
	Transfer to/(from) Reserves	(51,111)	(108,000)	(6,450)	20,000	(40,000)	20,000	20,000
	Transfer to/(from) Other Funds	191	-	-	-	-	-	-
	Total Other	(50,920)	(108,000)	(6,450)	20,000	(40,000)	20,000	20,000
Purchasing & Risk Management (Surplus)/Deficit:		9	-	-	-	-	-	-

## 117 Information Services



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
	Investment Income	59,809	-	-	-	-	-	-
	Gain on Disposal of Tangible Assets	(1,587)	-	-	-	-	-	-
	Internal Recoveries	1,609,873	1,608,381	1,812,098	1,788,184	1,807,933	1,808,375	1,808,825
	<b>Total Revenues</b>	<b>1,668,095</b>	<b>1,608,381</b>	<b>1,812,098</b>	<b>1,788,184</b>	<b>1,807,933</b>	<b>1,808,375</b>	<b>1,808,825</b>
<b>Expenses</b>								
	Wages and Benefits	858,181	911,781	949,765	975,615	994,931	994,931	994,931
	Operating	511,245	713,100	776,602	641,569	642,002	642,444	642,894
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	132,607	158,600	132,608	132,608	132,608	132,608	132,608
	<b>Total Expenses</b>	<b>1,502,033</b>	<b>1,783,481</b>	<b>1,858,975</b>	<b>1,749,792</b>	<b>1,769,541</b>	<b>1,769,983</b>	<b>1,770,433</b>
<b>Other</b>								
	Capital Expenditures	300,482	619,505	352,519	161,000	161,000	161,000	161,000
	Proceeds from Long Term Debt	-	-	-	-	-	-	-
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	157,489	(475,662)	(266,788)	10,000	10,000	10,000	10,000
	Transfer to/(from) Appropriated Surplus	(156,838)	(160,343)	-	-	-	-	-
	Transfer to/(from) Other Funds	(881)	-	-	-	-	-	-
	Transfer to/(from) Accumulated Surplus	(1,587)	-	-	-	-	-	-
	Unfunded Amortization	(132,607)	(158,600)	(132,608)	(132,608)	(132,608)	(132,608)	(132,608)
	<b>Total Other</b>	<b>166,058</b>	<b>(175,100)</b>	<b>(46,877)</b>	<b>38,392</b>	<b>38,392</b>	<b>38,392</b>	<b>38,392</b>
<b>Information Services (Surplus)/Deficit:</b>		<b>(4)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Capital Project Summary

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2024	2024	2025	2026	2027	2028	2029
CP1061	Information Technology Hardware (Base Capital)	37,002	161,004	161,004	161,004	161,004	161,004	161,004
CP1255	2020 Field Road Space Planning; IT Capital	-	3,504	-	-	-	-	-
CP1373	Server Replacements	217,041	302,004	84,960	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	65,004	65,004	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	46,441	87,996	41,556	-	-	-	-
Capital Projects Total:		300,484	619,512	352,524	161,004	161,004	161,004	161,004

## 118      **SCRHD Administration**

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

**Source of Funding:** Direct Requisition

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### **Taxation Impact**

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

SCRHD Administration		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
118		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Investment Income	374	-	-	-	-	-	-
	Internal Recoveries	67	-	-	-	-	-	-
	Other Revenue	40,896	40,896	33,611	79,914	80,923	80,923	80,923
	Total Revenues	41,337	40,896	33,611	79,914	80,923	80,923	80,923
Expenses								
	Administration	7,032	7,037	7,113	7,113	7,113	7,113	7,113
	Wages and Benefits	15,724	56,540	61,276	62,625	63,634	63,634	63,634
	Operating	6,076	9,342	9,746	10,176	10,176	10,176	10,176
	Total Expenses	28,832	72,919	78,135	79,914	80,923	80,923	80,923
Other								
	Prior Year (Surplus)/Deficit	(32,023)	(32,023)	(44,524)	-	-	-	-
	Total Other	(32,023)	(32,023)	(44,524)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(44,528)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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	37,338	43,165	43,756	47,242	44,126	(3,116)	(6.60%)	100.00%	336,105	- 1,657	= 290,322
Area B - Halfmoon Bay									262,697	- 31,895	= 230,802
Area D - Roberts Creek									220,457	- 39,401	= 181,056
Area E - Elphinstone									176,024	- 33,488	= 142,536
Area F - West Howe Sound									247,344	- 33,870	= 213,474
<b>Member Municipalities</b>											
District of Sechelt									583,357	- 3,014	= 580,343
Town of Gibsons									248,721	- 1,403	= 247,318
shishálh Nation Government District									30,077	-	= 30,077
<b>Net Taxes Levied</b>	<b>37,338</b>	<b>43,165</b>	<b>43,756</b>	<b>47,242</b>	<b>44,126</b>	<b>(3,116)</b>	<b>(6.60%)</b>	<b>100.00%</b>			
<b>Limit by law</b>									2,104,783	- 44,126	- 144,728 = 1,915,929

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

	2021	2022	2023	2024	2025
Residential [01]	1.65	1.35	1.27	1.33	1.25
Utilities [02]	5.78	4.72	4.44	4.66	4.39
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.62	4.59	4.31	4.52	4.27
Business and Other [06]	4.05	3.30	3.11	3.26	3.07
Managed Forest Land [07]	4.96	4.05	3.80	3.99	3.76
Rec/Non Profit [08]	1.65	1.35	1.27	1.33	1.25
Farm [09]	1.65	1.35	1.27	1.33	1.25

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

Grants in Aid - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
121		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	47,244	47,242	44,126	45,824	45,844	45,844	45,844
	Investment Income	253	-	-	-	-	-	-
	Internal Recoveries	45	-	-	-	-	-	-
	Total Revenues	47,542	47,242	44,126	45,824	45,844	45,844	45,844
Expenses								
	Administration	2,892	2,897	2,412	2,412	2,412	2,412	2,412
	Wages and Benefits	498	905	950	976	996	996	996
	Operating	40,734	43,701	44,436	42,436	42,436	42,436	42,436
	Total Expenses	44,124	47,503	47,798	45,824	45,844	45,844	45,844
Other								
	Prior Year (Surplus)/Deficit	(260)	(261)	(3,672)	-	-	-	-
	Total Other	(260)	(261)	(3,672)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(3,678)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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								336,105		- 45,783 =	290,322
Area B - Halfmoon Bay	31,066	32,813	33,383	33,866	30,469	(3,397)	(10.03%)	100.00%	262,697	- 30,469	- 1,426 = 230,802
Area D - Roberts Creek								220,457		- 39,401 =	181,056
Area E - Elphinstone								176,024		- 33,488 =	142,536
Area F - West Howe Sound								247,344		- 33,870 =	213,474
<b>Member Municipalities</b>											
District of Sechelt								583,357		- 3,014 =	580,343
Town of Gibsons								248,721		- 1,403 =	247,318
shíshálh Nation Government District								30,077		- =	30,077
<b>Net Taxes Levied</b>	<b>31,066</b>	<b>32,813</b>	<b>33,383</b>	<b>33,866</b>	<b>30,469</b>	<b>(3,397)</b>	<b>(10.03%)</b>	<b>100.00%</b>			
<b>Limit by law</b>									<b>2,104,783</b>	<b>- 30,469</b>	<b>- 158,385 = 1,915,929</b>

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

	2021	2022	2023	2024	2025
Residential [01]	1.53	1.22	1.13	1.15	1.01
Utilities [02]	5.37	4.29	3.96	4.03	3.52
Major Industry [04]	5.21	4.16	3.85	3.92	3.42
Light Industry [05]	5.21	4.16	3.85	3.92	3.42
Business and Other [06]	3.76	3.00	2.78	2.82	2.47
Managed Forest Land [07]	4.60	3.67	3.40	3.45	3.02
Rec/Non Profit [08]	1.53	1.22	1.13	1.15	1.01
Farm [09]	1.53	1.22	1.13	1.15	1.01

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



Grants in Aid - Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
122		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	33,864	33,866	30,469	34,428	34,448	34,448	34,448
	Investment Income	186	-	-	-	-	-	-
	Internal Recoveries	33	-	-	-	-	-	-
	Total Revenues	34,083	33,866	30,469	34,428	34,448	34,448	34,448
Expenses								
	Administration	2,136	2,134	1,783	1,783	1,783	1,783	1,783
	Wages and Benefits	498	905	950	976	996	996	996
	Operating	28,557	31,864	31,669	31,669	31,669	31,669	31,669
	Total Expenses	31,191	34,903	34,402	34,428	34,448	34,448	34,448
Other								
	Prior Year (Surplus)/Deficit	(1,037)	(1,037)	(3,933)	-	-	-	-
	Total Other	(1,037)	(1,037)	(3,933)	-	-	-	-
Grants in Aid - Area B (Surplus)/Deficit:		(3,929)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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								336,105		- 45,783 =	290,322
Area B - Halfmoon Bay								262,697		- 31,895 =	230,802
Area D - Roberts Creek								220,457		- 39,401 =	181,056
Area E - Elphinstone	1,904	1,988	2,004	2,060	(1,107)	(3,167)	(153.74%)	37.44%	176,024	- (1,107)	- 34,595 = 142,536
Area F - West Howe Sound	3,343	3,324	3,206	3,441	(1,851)	(5,292)	(153.79%)	62.56%	247,344	- (1,851)	- 35,721 = 213,474
<b>Member Municipalities</b>											
District of Sechelt								583,357		- 3,014 =	580,343
Town of Gibsons								248,721		- 1,403 =	247,318
shíshálh Nation Government District								30,077		- =	30,077
<b>Net Taxes Levied</b>	<b>5,247</b>	<b>5,312</b>	<b>5,210</b>	<b>5,501</b>	<b>(2,958)</b>	<b>(8,459)</b>	<b>(153.77%)</b>	<b>100.00%</b>			
<b>Limit by law</b>								2,104,783	- (2,958)	- 191,812 =	1,915,929

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

	2021	2022	2023	2024	2025
Residential [01]	.16	.13	.12	.12	(.06)
Utilities [02]	.56	.45	.40	.42	(.22)
Major Industry [04]	.54	.43	.39	.41	(.21)
Light Industry [05]	.54	.43	.39	.41	(.21)
Business and Other [06]	.39	.31	.28	.29	(.15)
Managed Forest Land [07]	.48	.38	.35	.36	(.19)
Rec/Non Profit [08]	.16	.13	.12	.12	(.06)
Farm [09]	.16	.13	.12	.12	(.06)

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

Grants in Aid - Area E & F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
123		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	5,496	5,501	(2,958)	5,408	5,428	5,428	5,428
	Investment Income	42	-	-	-	-	-	-
	Internal Recoveries	7	-	-	-	-	-	-
	Total Revenues	5,545	5,501	(2,958)	5,408	5,428	5,428	5,428
Expenses								
	Administration	600	596	432	432	432	432	432
	Wages and Benefits	269	905	950	976	996	996	996
	Operating	2,770	6,428	-	4,000	4,000	4,000	4,000
	Total Expenses	3,639	7,929	1,382	5,408	5,428	5,428	5,428
Other								
	Prior Year (Surplus)/Deficit	(2,428)	(2,428)	(4,340)	-	-	-	-
	Total Other	(2,428)	(2,428)	(4,340)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(4,334)	-	-	-	-	-	-

# 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	2021	2022	2023	2024	2025	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	1,630	1,738	1,694	1,745	1,657	(88)	(5.04%)	15.33%	336,105	- 44,126 =	290,322
Area B - Halfmoon Bay	1,461	1,455	1,447	1,445	1,426	(19)	(1.31%)	13.19%	262,697	- 1,426 - 30,469 =	230,802
Area D - Roberts Creek	1,144	1,099	1,101	1,099	1,060	(39)	(3.55%)	9.81%	220,457	- 1,060 - 38,341 =	181,056
Area E - Elphinstone	863	845	855	847	843	(4)	(0.47%)	7.79%	176,024	- 843 - 32,645 =	142,536
Area F - West Howe Sound	1,516	1,412	1,368	1,415	1,408	(7)	(0.49%)	13.02%	247,344	- 1,408 - 32,462 =	213,474
<b>Member Municipalities</b>											
District of Sechelt	3,046	3,062	3,200	3,104	3,014	(90)	(2.90%)	27.88%	583,357	- 3,014 - =	580,343
Town of Gibsons	1,412	1,349	1,391	1,389	1,403	14	1.01%	12.97%	248,721	- 1,403 - =	247,318
shíshálh Nation Government District									30,077	- =	30,077
<b>Net Taxes Levied</b>	<b>11,072</b>	<b>10,960</b>	<b>11,055</b>	<b>11,045</b>	<b>10,811</b>	<b>(234)</b>	<b>(2.12%)</b>	<b>100.00%</b>			
<b>Limit by law</b>									2,104,783	- 10,811 - 178,043 =	1,915,929

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

	2021	2022	2023	2024	2025
Residential [01]	.07	.05	.05	.05	.05
Utilities [02]	.25	.19	.17	.17	.16
Major Industry [04]	.25	.18	.17	.17	.16
Light Industry [05]	.25	.18	.17	.17	.16
Business and Other [06]	.18	.13	.12	.12	.12
Managed Forest Land [07]	.22	.16	.15	.15	.14
Rec/Non Profit [08]	.07	.05	.05	.05	.05
Farm [09]	.07	.05	.05	.05	.05

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

Grants in Aid - Community Schools		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
125		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	11,040	11,045	10,811	11,586	11,606	11,606	11,606
	Investment Income	62	-	-	-	-	-	-
	Internal Recoveries	11	-	-	-	-	-	-
	Total Revenues	11,113	11,045	10,811	11,586	11,606	11,606	11,606
Expenses								
	Administration	756	750	610	610	610	610	610
	Wages and Benefits	196	905	950	976	996	996	996
	Operating	10,033	10,000	10,000	10,000	10,000	10,000	10,000
	Total Expenses	10,985	11,655	11,560	11,586	11,606	11,606	11,606
Other								
	Prior Year (Surplus)/Deficit	(609)	(610)	(749)	-	-	-	-
	Total Other	(609)	(610)	(749)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(737)	-	-	-	-	-	-

# 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	2021	2022	2023	2024	2025	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								336,105	- 45,783	=	290,322
Area B - Halfmoon Bay								262,697	- 31,895	=	230,802
Area D - Roberts Creek								220,457	- 39,401	=	181,056
Area E - Elphinstone	1,418	4,311	4,481	4,408	4,326	(82)	(1.86%)	37.44%	176,024	- 4,326	- 29,162 = 142,536
Area F - West Howe Sound	2,491	7,206	7,169	7,362	7,230	(132)	(1.79%)	62.56%	247,344	- 7,230	- 26,640 = 213,474
<b>Member Municipalities</b>											
District of Sechelt								583,357	- 3,014	=	580,343
Town of Gibsons								248,721	- 1,403	=	247,318
shishálh Nation Government District								30,077	-	=	30,077
<b>Net Taxes Levied</b>	<b>3,909</b>	<b>11,517</b>	<b>11,650</b>	<b>11,770</b>	<b>11,556</b>	<b>(214)</b>	<b>(1.82%)</b>	<b>100.00%</b>			
<b>Limit by law</b>									2,104,783	- 11,556	- 177,298 = 1,915,929

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

	2021	2022	2023	2024	2025
Residential [01]	.12	.28	.26	.26	.24
Utilities [02]	.41	.97	.90	.90	.85
Major Industry [04]	.40	.94	.87	.87	.82
Light Industry [05]	.40	.94	.87	.87	.82
Business and Other [06]	.29	.68	.63	.63	.59
Managed Forest Land [07]	.36	.83	.77	.77	.73
Rec/Non Profit [08]	.12	.28	.26	.26	.24
Farm [09]	.12	.28	.26	.26	.24

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



Greater Gibsons Community Participation		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
126		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		11,772	11,770	11,556	11,656	11,676	11,676	11,676
Investment Income		68	-	-	-	-	-	-
Internal Recoveries		13	-	-	-	-	-	-
Total Revenues		11,853	11,770	11,556	11,656	11,676	11,676	11,676
Expenses								
Administration		864	865	680	680	680	680	680
Wages and Benefits		369	905	950	976	996	996	996
Operating		10,635	11,132	11,039	10,000	10,000	10,000	10,000
Total Expenses		11,868	12,902	12,669	11,656	11,676	11,676	11,676
Other								
Prior Year (Surplus)/Deficit		(1,132)	(1,132)	(1,113)	-	-	-	-
Total Other		(1,132)	(1,132)	(1,113)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(1,117)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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									336,105		- 45,783 =	290,322
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802
Area D - Roberts Creek	28,029	35,797	38,438	39,925	38,341	(1,584)	(3.97%)	100.00%	220,457	- 38,341	- 1,060 =	181,056
Area E - Elphinstone									176,024		- 33,488 =	142,536
Area F - West Howe Sound									247,344		- 33,870 =	213,474
<b>Member Municipalities</b>												
District of Sechelt									583,357		- 3,014 =	580,343
Town of Gibsons									248,721		- 1,403 =	247,318
shíshálh Nation Government District									30,077		- =	30,077
<b>Net Taxes Levied</b>	<b>28,029</b>	<b>35,797</b>	<b>38,438</b>	<b>39,925</b>	<b>38,341</b>	<b>(1,584)</b>	<b>(3.97%)</b>	<b>100.00%</b>				
<b>Limit by law</b>									<b>2,104,783</b>	<b>- 38,341</b>	<b>- 150,513 =</b>	<b>1,915,929</b>

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

	2021	2022	2023	2024	2025
Residential [01]	1.77	1.77	1.71	1.79	1.70
Utilities [02]	6.19	6.19	6.00	6.25	5.96
Major Industry [04]	6.01	6.01	5.83	6.07	5.79
Light Industry [05]	6.01	6.01	5.83	6.07	5.79
Business and Other [06]	4.33	4.33	4.20	4.37	4.17
Managed Forest Land [07]	5.30	5.31	5.14	5.36	5.11
Rec/Non Profit [08]	1.77	1.77	1.71	1.79	1.70
Farm [09]	1.77	1.77	1.71	1.78	1.70

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

Grants in Aid - Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
127		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	39,924	39,925	38,341	40,403	40,423	40,423	40,423
	Investment Income	408	-	-	-	-	-	-
	Internal Recoveries	38	-	-	-	-	-	-
	Total Revenues	40,370	39,925	38,341	40,403	40,423	40,423	40,423
Expenses								
	Administration	2,580	2,575	2,040	2,040	2,040	2,040	2,040
	Wages and Benefits	498	905	950	976	996	996	996
	Operating	34,326	36,705	38,387	37,387	37,387	37,387	37,387
	Total Expenses	37,404	40,185	41,377	40,403	40,423	40,423	40,423
Other								
	Transfer to/(from) Reserves	194	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(260)	(260)	(3,036)	-	-	-	-
	Total Other	(66)	(260)	(3,036)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(3,032)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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								336,105	- 45,783 =		290,322
Area B - Halfmoon Bay								262,697	- 31,895 =		230,802
Area D - Roberts Creek								220,457	- 39,401 =		181,056
Area E - Elphinstone	26,508	27,934	28,666	29,246	29,426	180	0.62%	100.00%	<b>176,024</b>	<b>- 29,426</b>	<b>- 4,062 = 142,536</b>
Area F - West Howe Sound								247,344	- 33,870 =		213,474
<b>Member Municipalities</b>											
District of Sechelt								583,357	- 3,014 =		580,343
Town of Gibsons								248,721	- 1,403 =		<b>247,318</b>
shíshálh Nation Government District								30,077	- =		30,077
<b>Net Taxes Levied</b>	<b>26,508</b>	<b>27,934</b>	<b>28,666</b>	<b>29,246</b>	<b>29,426</b>	<b>180</b>	<b>0.62%</b>	<b>100.00%</b>			
<b>Limit by law</b>								<b>2,104,783</b>	<b>- 29,426</b>	<b>- 159,428 =</b>	<b>1,915,929</b>

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

	2021	2022	2023	2024	2025
Residential [01]	2.21	1.80	1.65	1.70	1.65
Utilities [02]	7.75	6.29	5.76	5.94	5.76
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.53	6.11	5.60	5.77	5.60
Business and Other [06]	5.43	4.40	4.03	4.16	4.03
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.21	1.80	1.65	1.70	1.65

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

Grants In Aid - Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
128		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	29,244	29,246	29,426	29,632	29,652	29,652	29,652
	Investment Income	167	-	-	-	-	-	-
	Internal Recoveries	29	-	-	-	-	-	-
	Total Revenues	29,440	29,246	29,426	29,632	29,652	29,652	29,652
Expenses								
	Administration	2,076	2,078	1,603	1,603	1,603	1,603	1,603
	Wages and Benefits	498	905	950	976	996	996	996
	Operating	26,461	28,472	29,488	27,053	27,053	27,053	27,053
	Total Expenses	29,035	31,455	32,041	29,632	29,652	29,652	29,652
Other								
	Prior Year (Surplus)/Deficit	(2,209)	(2,209)	(2,615)	-	-	-	-
	Total Other	(2,209)	(2,209)	(2,615)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(2,614)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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									336,105		- 45,783 =	290,322
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802
Area D - Roberts Creek									220,457		- 39,401 =	181,056
Area E - Elphinstone									176,024		- 33,488 =	142,536
Area F - West Howe Sound	26,597	23,616	28,383	29,138	27,083	(2,055)	(7.05%)	100.00%	<b>247,344</b>	<b>- 27,083</b>	<b>- 6,787 =</b>	<b>213,474</b>
<b>Member Municipalities</b>												
District of Sechelt									583,357		- 3,014 =	580,343
Town of Gibsons									248,721		- 1,403 =	<b>247,318</b>
shíshálh Nation Government District									30,077		- =	30,077
<b>Net Taxes Levied</b>	<b>26,597</b>	<b>23,616</b>	<b>28,383</b>	<b>29,138</b>	<b>27,083</b>	<b>(2,055)</b>	<b>(7.05%)</b>	<b>100.00%</b>				
<b>Limit by law</b>									<b>2,104,783</b>	<b>- 27,083</b>	<b>- 161,771 =</b>	<b>1,915,929</b>

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

	2021	2022	2023	2024	2025
Residential [01]	1.27	.91	1.02	1.01	.91
Utilities [02]	4.43	3.18	3.57	3.54	3.17
Major Industry [04]	4.30	3.09	3.46	3.44	3.08
Light Industry [05]	4.30	3.09	3.46	3.44	3.08
Business and Other [06]	3.10	2.23	2.50	2.48	2.22
Managed Forest Land [07]	3.80	2.73	3.06	3.04	2.72
Rec/Non Profit [08]	1.27	.91	1.02	1.01	.91
Farm [09]	1.27	.91	1.02	1.01	.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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
129		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		29,136	29,138	27,083	29,469	29,489	29,489	29,489
Investment Income		165	-	-	-	-	-	-
Internal Recoveries		29	-	-	-	-	-	-
Total Revenues		29,330	29,138	27,083	29,469	29,489	29,489	29,489
Expenses								
Administration		2,148	2,144	1,583	1,583	1,583	1,583	1,583
Wages and Benefits		498	905	950	976	996	996	996
Operating		26,337	28,095	26,910	26,910	26,910	26,910	26,910
Total Expenses		28,983	31,144	29,443	29,469	29,489	29,489	29,489
Other								
Prior Year (Surplus)/Deficit		(2,007)	(2,006)	(2,360)	-	-	-	-
Total Other		(2,007)	(2,006)	(2,360)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(2,354)	-	-	-	-	-	-



**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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	18,204	30,535	46,941	54,819	57,842	3,023	5.51%
Area B - Halfmoon Bay	16,319	25,566	40,085	45,410	49,766	4,356	9.59%
Area D - Roberts Creek	12,774	19,312	30,496	34,538	37,011	2,473	7.16%
Area E - Elphinstone	9,641	14,837	23,691	26,612	29,410	2,798	10.51%
Area F - West Howe Sound	16,929	24,803	37,896	44,453	49,143	4,690	10.55%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>73,866</b>	<b>115,053</b>	<b>179,109</b>	<b>205,832</b>	<b>223,172</b>	<b>17,340</b>	<b>8.42%</b>

### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.81	.95	1.36	1.54	1.64
Utilities [02]	2.82	3.34	4.76	5.40	5.76
Major Industry [04]	2.74	3.24	4.62	5.25	5.59
Light Industry [05]	2.74	3.24	4.62	5.25	5.59
Business and Other [06]	1.97	2.34	3.33	3.78	4.03
Managed Forest Land [07]	2.42	2.86	4.08	4.63	4.93
Rec/Non Profit [08]	.81	.95	1.36	1.54	1.64
Farm [09]	.81	.95	1.36	1.54	1.64

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
130		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	205,836	205,832	223,172	225,341	226,961	226,961	226,961
	Investment Income	1,090	-	-	-	-	-	-
	Internal Recoveries	195	-	-	-	-	-	-
	Other Revenue	1,084	-	-	-	-	-	-
	Total Revenues	208,205	205,832	223,172	225,341	226,961	226,961	226,961
Expenses								
	Administration	13,872	13,868	15,222	15,222	15,222	15,222	15,222
	Wages and Benefits	129,967	154,198	164,184	166,353	167,973	167,973	167,973
	Operating	43,083	37,766	43,766	43,766	43,766	43,766	43,766
	Total Expenses	186,922	205,832	223,172	225,341	226,961	226,961	226,961
Other								
	Transfer to/(from) Reserves	21,285	-	-	-	-	-	-
	Total Other	21,285	-	-	-	-	-	-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:		2	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	3,450		3,669	4,947	3,642	(1,305) (26.38%)	25.92%
Area B - Halfmoon Bay	3,093		3,133	4,098	3,134	(964) (23.52%)	22.30%
Area D - Roberts Creek	2,421		2,384	3,117	2,330	(787) (25.25%)	16.58%
Area E - Elphinstone	1,827		1,852	2,402	1,852	(550) (22.90%)	13.18%
Area F - West Howe Sound	3,209		2,962	4,012	3,094	(918) (22.88%)	22.02%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>14,000</b>		<b>14,000</b>	<b>18,575</b>	<b>14,052</b>	<b>(4,523) (24.35%)</b>	<b>100.00%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.15	-	.11	.14	.10
Utilities [02]	.53	-	.37	.49	.36
Major Industry [04]	.52	-	.36	.47	.35
Light Industry [05]	.52	-	.36	.47	.35
Business and Other [06]	.37	-	.26	.34	.25
Managed Forest Land [07]	.46	-	.32	.42	.31
Rec/Non Profit [08]	.15	-	.11	.14	.10
Farm [09]	.15	-	.11	.14	.10

Electoral Area Services - Elections		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
131		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	18,576	18,575	14,052	75,181	14,052	14,052	14,052
	Investment Income	6,437	-	-	-	-	-	-
	Other Revenue	-	-	-	18,000	-	-	-
	Total Revenues	25,013	18,575	14,052	93,181	14,052	14,052	14,052
Expenses								
	Administration	4,572	4,575	52	52	52	52	52
	Wages and Benefits	-	-	-	90,361	-	-	-
	Operating	-	-	30,000	34,043	-	-	30,000
	Total Expenses	4,572	4,575	30,052	124,456	52	52	30,052
Other								
	Transfer to/(from) Reserves	20,441	14,000	(16,000)	(31,275)	14,000	14,000	(16,000)
	Total Other	20,441	14,000	(16,000)	(31,275)	14,000	14,000	(16,000)
Electoral Area Services - Elections (Surplus)/Deficit:		-	-	-	-	-	-	-

## 135 Corporate Sustainability Services



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



Corporate Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
135		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Investment Income	7,481	-	-	-	-	-	-
	Internal Recoveries	68,313	68,238	107,004	109,662	111,646	111,646	111,646
	Total Revenues	75,794	68,238	107,004	109,662	111,646	111,646	111,646
Expenses								
	Wages and Benefits	46,206	57,858	96,624	99,282	101,266	101,266	101,266
	Operating	5,367	10,380	10,380	10,380	10,380	10,380	10,380
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	51,573	68,238	107,004	109,662	111,646	111,646	111,646
Other								
	Transfer to/(from) Reserves	24,219	-	-	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	24,219	-	-	-	-	-	-
Corporate Sustainability Services (Surplus)/Deficit:		(2)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	14,233	27,097	24,868	31,955	37,087	5,132	16.06%
Area B - Halfmoon Bay	12,759	22,688	21,236	26,470	31,909	5,439	20.55%
Area D - Roberts Creek	9,987	17,138	16,156	20,133	23,731	3,598	17.87%
Area E - Elphinstone	7,538	13,167	12,551	15,513	18,857	3,344	21.56%
Area F - West Howe Sound	13,236	22,010	20,077	25,913	31,510	5,597	21.60%
<b>Member Municipalities</b>							
District of Sechelt	26,593	47,740	46,983	56,851	67,462	10,611	18.66%
Town of Gibsons	12,325	21,040	20,421	25,446	31,388	5,942	23.35%
shishálh Nation Government District	2,051	3,422	3,079	3,946	4,848	902	22.86%
<b>Net Taxes Levied</b>	<b>98,723</b>	<b>174,302</b>	<b>165,370</b>	<b>206,227</b>	<b>246,792</b>	<b>40,565</b>	<b>19.67%</b>
							<b>100.00%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.63	.85	.72	.90	1.05
Utilities [02]	2.20	2.96	2.52	3.15	3.69
Major Industry [04]	2.14	2.88	2.45	3.06	3.59
Light Industry [05]	2.14	2.88	2.45	3.06	3.59
Business and Other [06]	1.54	2.07	1.77	2.21	2.58
Managed Forest Land [07]	1.89	2.54	2.16	2.70	3.16
Rec/Non Profit [08]	.63	.85	.72	.90	1.05
Farm [09]	.63	.85	.72	.90	1.05

Regional Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
136		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	206,232	206,227	246,792	251,786	255,514	255,514	255,514
	Government Transfers	140,159	510,000	369,842	-	-	-	-
	Investment Income	7,745	-	-	-	-	-	-
	Internal Recoveries	193	-	-	-	-	-	-
	Total Revenues	354,329	716,227	616,634	251,786	255,514	255,514	255,514
Expenses								
	Administration	23,952	23,953	52,620	52,620	52,620	52,620	52,620
	Wages and Benefits	162,806	169,639	224,054	186,531	190,259	190,259	190,259
	Operating	150,177	549,063	356,096	12,635	12,635	12,635	12,635
	Total Expenses	336,935	742,655	632,770	251,786	255,514	255,514	255,514
Other								
	Transfer to/(from) Reserves	18,131	(18,928)	(16,136)	-	-	-	-
	Transfer to/(from) Appropriated Surplus	(750)	(7,500)	-	-	-	-	-
	Transfer to/(from) Other Funds	2	-	-	-	-	-	-
	Total Other	17,383	(26,428)	(16,136)	-	-	-	-
Regional Sustainability Services (Surplus)/Deficit:		(11)	-	-	-	-	-	-

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
140		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Member Municipality Debt	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
	Investment Income	-	-	-	-	-	-	-
	Total Revenues	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Expenses								
	Operating	-	-	-	-	-	-	-
	Debt Charges Member Municipalities	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
	Debt Charges - Interest	-	-	-	-	-	-	-
	Total Expenses	1,573,006	1,506,412	1,528,200	1,153,646	1,148,158	1,108,475	1,175,074
Member Municipality Debt (Surplus)/Deficit:		-	-	-	-	-	-	-



## About:

Source of Funding: Taxation

## Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land &amp; Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	5,394		(6,514)	18		(18) (100.00%)	15.03%
Area B - Halfmoon Bay	4,836		(5,563)	15		(15) (100.00%)	12.93%
Area D - Roberts Creek	3,785		(4,232)	11		(11) (100.00%)	9.62%
Area E - Elphinstone	2,857		(3,288)	9		(9) (100.00%)	7.64%
Area F - West Howe Sound	5,017		(5,259)	14		(14) (100.00%)	12.77%
<b>Member Municipalities</b>							
District of Sechelt	10,079		(12,307)	31		(31) (100.00%)	27.34%
Town of Gibsons	4,671		(5,350)	14		(14) (100.00%)	12.72%
shíshálh Nation Government District	777		(806)	2		(2) (100.00%)	1.96%
<b>Net Taxes Levied</b>	<b>37,417</b>		<b>(43,320)</b>	<b>113</b>		<b>(113) (100.00%)</b>	<b>100.00%</b>

## Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	.24	-	(.19)	-	-
Utilities [02]	.84	-	(.66)	-	-
Major Industry [04]	.81	-	(.64)	-	-
Light Industry [05]	.81	-	(.64)	-	-
Business and Other [06]	.58	-	(.46)	-	-
Managed Forest Land [07]	.72	-	(.57)	-	-
Rec/Non Profit [08]	.24	-	(.19)	-	-
Farm [09]	.24	-	(.19)	-	-

Feasibility Studies - Regional		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
150		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	108	113	-	-	-	-	-
	Total Revenues	108	113	-	-	-	-	-
Expenses								
	Administration	108	113	-	-	-	-	-
	Wages and Benefits	-	-	-	-	-	-	-
	Total Expenses	108	113	-	-	-	-	-
Feasibility Studies - Regional (Surplus)/Deficit:		-	-	-	-	-	-	-



## 151 Feasibility Studies - Area A



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

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

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour					38,726	38,726	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							
shishálh Nation Government District							
<b>Net Taxes Levied</b>					38,726	38,726	100.00%

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	1.10
Utilities [02]	-	-	-	-	3.85
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	3.74
Business and Other [06]	-	-	-	-	2.70
Managed Forest Land [07]	-	-	-	-	3.30
Rec/Non Profit [08]	-	-	-	-	1.10
Farm [09]	-	-	-	-	1.10

Feasibility Studies - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
151		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	-	-	38,726	1,226	1,226	1,226	1,226
	Other Revenue	-	30,000	30,000	-	-	-	-
	Total Revenues	-	30,000	68,726	1,226	1,226	1,226	1,226
Expenses								
	Administration	-	-	1,226	1,226	1,226	1,226	1,226
	Wages and Benefits	-	-	14,217	-	-	-	-
	Operating	-	30,000	53,283	-	-	-	-
	Total Expenses	-	30,000	68,726	1,226	1,226	1,226	1,226
Feasibility Studies - Area A (Surplus)/Deficit:		-	-	-	-	-	-	-

## 155 Feasibility Studies - Area F



**About:** Feasibility Reserve provides funding resources for the study of potential new services and the costs of running referendums for those new services. Initial funding comes from property taxation. If the new service receives assent and a function is established, funds are returned to the Feasibility Reserve from the new function. Funding comes from property taxation and from the establishment of new services for Area F only

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

### Taxation Impact

**Authority for Taxation:** Local Government Act - Feasibility Studies - Area F

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	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			9,679	591	87,441	86,850	14,695.43 %
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>			9,679	591	87,441	86,850	14,695.43 %
<b>Limit by law</b>							100.00%

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	.35	.02	2.93
Utilities [02]	-	-	1.22	.07	10.24
Major Industry [04]	-	-	1.18	.07	9.95
Light Industry [05]	-	-	1.18	.07	9.95
Business and Other [06]	-	-	.85	.05	7.17
Managed Forest Land [07]	-	-	1.04	.06	8.78
Rec/Non Profit [08]	-	-	.35	.02	2.93
Farm [09]	-	-	.35	.02	2.93

Feasibility Studies - Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
155		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		588	591	87,441	1,737	1,737	1,737	1,737
Government Transfers		10,000	10,000	-	-	-	-	-
Investment Income		135	-	-	-	-	-	-
Other Revenue		28,426	30,000	1,574	-	-	-	-
Total Revenues		39,149	40,591	89,015	1,737	1,737	1,737	1,737
Expenses								
Administration		588	591	1,737	1,737	1,737	1,737	1,737
Wages and Benefits		966	-	34,465	-	-	-	-
Operating		43,165	67,500	43,984	-	-	-	-
Total Expenses		44,719	68,091	80,186	1,737	1,737	1,737	1,737
Other								
Transfer to/(from) Reserves		135	(2,500)	(2,500)	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	(25,000)	(19,375)	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	30,704	-	-	-	-
Total Other		135	(27,500)	8,829	-	-	-	-
Feasibility Studies - Area F (Surplus)/Deficit:		5,705	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	69,887	90,069	118,047	134,443	141,363	6,920	5.15%
Area B - Halfmoon Bay	62,651	75,412	100,804	111,367	121,627	10,260	9.21%
Area D - Roberts Creek	49,040	56,964	76,689	84,705	90,453	5,748	6.79%
Area E - Elphinstone	37,014	43,766	59,577	65,267	71,876	6,609	10.13%
Area F - West Howe Sound	64,993	73,161	95,301	109,021	120,104	11,083	10.17%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District	10,071	11,376	14,614	16,602	18,478	1,876	11.30%
<b>Net Taxes Levied</b>	<b>293,655</b>	<b>350,748</b>	<b>465,032</b>	<b>521,404</b>	<b>563,902</b>	<b>42,498</b>	<b>8.15%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	3.09	2.81	3.42	3.79	4.02
Utilities [02]	10.82	9.85	11.97	13.26	14.07
Major Industry [04]	10.51	9.57	11.63	12.88	13.67
Light Industry [05]	10.51	9.57	11.63	12.88	13.67
Business and Other [06]	7.58	6.89	8.38	9.28	9.85
Managed Forest Land [07]	9.28	8.44	10.26	11.36	12.06
Rec/Non Profit [08]	3.09	2.81	3.42	3.79	4.02
Farm [09]	3.09	2.81	3.42	3.79	4.02

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		521,400	521,404	563,902	575,721	584,578	584,667	584,758
User Fees & Service Charges		2,420	513	513	513	513	513	513
Investment Income		17,407	-	-	-	-	-	-
Internal Recoveries		454	-	-	-	-	-	-
Other Revenue		1,350	-	-	-	-	-	-
Total Revenues		543,031	521,917	564,415	576,234	585,091	585,180	585,271
Expenses								
Administration		75,768	75,770	84,075	84,075	84,075	84,075	84,075
Wages and Benefits		361,418	392,636	426,686	438,419	447,189	447,189	447,189
Operating		57,688	89,011	89,154	54,240	54,327	54,416	54,507
Amortization of Tangible Capital Assets		6,444	6,439	6,439	6,439	6,439	6,439	6,439
Total Expenses		501,318	563,856	606,354	583,173	592,030	592,119	592,210
Other								
Transfer to/(from) Reserves		48,159	(35,000)	(35,000)	-	-	-	-
Transfer to/(from) Other Funds		-	(500)	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization		(6,444)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)
Total Other		41,715	(41,939)	(41,939)	(6,939)	(6,939)	(6,939)	(6,939)
Bylaw Enforcement (Surplus)/Deficit:		2	-	-	-	-	-	-

204 Halfmoon Bay Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay					1,250	1,250	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>					1,250	1,250	100.00%
<b>Limit by law</b>	46,811	46,811	51,831	51,307	52,539		

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	.04
Utilities [02]	-	-	-	-	.14
Major Industry [04]	-	-	-	-	.14
Light Industry [05]	-	-	-	-	.14
Business and Other [06]	-	-	-	-	.10
Managed Forest Land [07]	-	-	-	-	.12
Rec/Non Profit [08]	-	-	-	-	.04
Farm [09]	-	-	-	-	.04



Halfmoon Bay Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
204		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		-	-	1,250	1,280	1,302	1,302	1,302
Investment Income		64	-	-	-	-	-	-
Total Revenues		64	-	1,250	1,280	1,302	1,302	1,302
Expenses								
Administration		156	159	161	161	161	161	161
Wages and Benefits		3,594	1,037	1,089	1,119	1,141	1,141	1,141
Total Expenses		3,750	1,196	1,250	1,280	1,302	1,302	1,302
Other								
Transfer to/(from) Reserves		(3,692)	(1,196)	-	-	-	-	-
Total Other		(3,692)	(1,196)	-	-	-	-	-
Halfmoon Bay Smoke Control (Surplus)/Deficit:		(6)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>							100.00%
<b>Limit by law</b>	39,675	39,675	43,921	43,804	44,091		

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Roberts Creek Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
206		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	User Fees & Service Charges	100	-	-	-	-	-	-
	Investment Income	701	-	-	-	-	-	-
	Total Revenues	801	-	-	-	-	-	-
Expenses								
	Administration	156	155	161	161	161	161	161
	Wages and Benefits	-	1,037	1,089	1,119	1,141	1,141	1,141
	Total Expenses	156	1,192	1,250	1,280	1,302	1,302	1,302
Other								
	Transfer to/(from) Reserves	650	(1,192)	(1,250)	(1,280)	(1,302)	(1,302)	(1,302)
	Total Other	650	(1,192)	(1,250)	(1,280)	(1,302)	(1,302)	(1,302)
Roberts Creek Smoke Control (Surplus)/Deficit:		5	-	-	-	-	-	-

## 210 Gibsons & District Fire Protection



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	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	400,339	446,526	451,654	504,705	626,753	122,048	24.18% 29.68%
Area F - West Howe Sound	279,211	312,934	314,164	359,975	438,852	78,877	21.91% 20.78%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons	654,814	713,779	736,257	829,979	1,046,081	216,102	26.04% 49.54%
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>1,334,364</b>	<b>1,473,239</b>	<b>1,502,075</b>	<b>1,694,660</b>	<b>2,111,685</b>	<b>417,025</b>	<b>24.61% 100.00%</b>
<b>Limit by law</b>	2,078,229	2,701,357	3,034,204	3,019,058	3,115,574		

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

	2021	2022	2023	2024	2025
Residential [01]	33.46	28.72	25.98	29.36	35.15
Utilities [02]	117.11	100.52	90.93	102.76	123.02
Major Industry [04]	-	-	-	-	-
Light Industry [05]	113.76	97.65	88.33	99.82	119.50
Business and Other [06]	81.98	70.37	63.65	71.93	86.11
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	33.46	28.72	25.98	29.36	35.15
Farm [09]	33.45	28.72	25.98	29.36	35.14

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions		1,694,664	1,694,660	2,111,685	1,996,438	1,999,557	1,948,175	1,955,710
Government Transfers		29,257	30,000	-	-	-	-	-
Investment Income		90,896	-	-	-	-	-	4,220
Internal Recoveries		1,176	-	-	-	-	-	-
Other Revenue		2,422,180	-	-	-	-	-	-
Total Revenues		4,238,173	1,724,660	2,111,685	1,996,438	1,999,557	1,948,175	1,959,930
<b>Expenses</b>								
Administration		134,436	134,435	140,819	140,819	140,819	140,819	140,819
Wages and Benefits		787,198	740,722	888,992	951,042	969,965	969,965	969,965
Operating		651,531	497,742	618,068	460,662	460,662	460,662	460,662
Debt Charges - Interest		13,083	46,421	13,304	18,407	44,295	51,369	51,978
Amortization of Tangible Capital Assets		210,624	198,969	209,870	209,870	209,870	209,870	209,870
Total Expenses		1,796,872	1,618,289	1,871,053	1,780,800	1,825,611	1,832,685	1,833,294
<b>Other</b>								
Capital Expenditures		196,034	2,138,092	3,376,882	63,400	1,800	107,700	58,500
Proceeds from Long Term Debt		-	(1,499,500)	(1,467,690)	-	-	-	-
Debt Principal Repayment		68,733	67,783	74,667	77,747	58,254	125,978	130,198
Transfer to/(from) Reserves		267,391	(378,987)	(1,000,298)	284,361	323,762	91,682	147,808
Transfer to/(from) Appropriated Surplus		2,311,867	-	(725,910)	-	-	-	-
Transfer to/(from) Other Funds		(164,582)	(22,048)	164,582	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	28,269	-	-	-	-
Unfunded Amortization		(209,868)	(198,969)	(209,870)	(209,870)	(209,870)	(209,870)	(209,870)
Total Other		2,469,575	106,371	240,632	215,638	173,946	115,490	126,636
Gibsons & District Fire Protection (Surplus)/Deficit:		28,274	-	-	-	-	-	-

Capital Project Summary

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2024	2024	2025	2026	2027	2028	2029
CP1251	GVFD-Emergency Generator	7,628	150,000	142,368	-	-	-	-
CP1331	Pumper Apparatus Replacement	164,582	1,699,500	1,534,920	-	-	-	-
CP1332	Capital Renewal (GDVFD)	15,830	279,588	1,005,492	-	-	-	-
CP1407	Fire Department Continuous Improvement (Capital)-GDVFD	7,995	9,000	-	-	-	-	-
CP1421	Rescue Apparatus	-	-	661,104	-	-	-	-
CP1435	HVAC Heat Pump	-	-	33,000	-	-	-	-
Capital Projects Total:		196,035	2,138,088	3,376,884				

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	618,146	707,786	788,256	853,549	1,044,962	191,413	22.43%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>618,146</b>	<b>707,786</b>	<b>788,256</b>	<b>853,549</b>	<b>1,044,962</b>	<b>191,413</b>	<b>22.43%</b>
<b>Limit by law</b>	2,941,206	2,941,206	3,253,577	3,247,268	3,270,360		

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

	2021	2022	2023	2024	2025
Residential [01]	40.29	35.82	36.02	39.08	47.51
Utilities [02]	141.02	125.36	126.09	136.79	166.28
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	98.71	87.75	88.26	95.75	116.40
Managed Forest Land [07]	120.87	107.45	108.07	117.25	142.53
Rec/Non Profit [08]	40.29	35.82	36.02	39.08	47.51
Farm [09]	40.29	35.82	36.02	39.07	47.51



Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions		853,548	853,549	1,044,962	950,077	950,766	868,601	931,941
Government Transfers		24,657	30,000	4,440	-	-	-	-
Investment Income		49,123	-	-	-	-	-	-
Internal Recoveries		545	-	-	-	-	-	-
Other Revenue		17,537	-	-	-	-	-	-
Total Revenues		945,410	883,549	1,049,402	950,077	950,766	868,601	931,941
<b>Expenses</b>								
Administration		65,124	65,122	69,777	69,777	69,777	69,777	69,777
Wages and Benefits		284,889	284,080	349,485	365,979	373,277	314,133	373,277
Operating		389,940	347,222	417,945	274,915	274,915	274,915	274,915
Debt Charges - Interest		6,041	6,479	3,301	1,878	238	-	-
Amortization of Tangible Capital Assets		117,533	112,423	117,533	117,533	117,533	117,533	117,533
Total Expenses		863,527	815,326	958,041	830,082	835,740	776,358	835,502
<b>Other</b>								
Capital Expenditures		30,859	227,300	242,665	244,500	22,800	81,100	991,200
Debt Principal Repayment		31,737	31,297	34,476	35,898	26,896	-	-
Transfer to/(from) Reserves		169,119	(80,451)	(103,034)	(42,870)	182,863	128,676	(777,228)
Transfer to/(from) Other Funds		2,500	2,500	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	34,787	-	-	-	-
Unfunded Amortization		(117,533)	(112,423)	(117,533)	(117,533)	(117,533)	(117,533)	(117,533)
Total Other		116,682	68,223	91,361	119,995	115,026	92,243	96,439
Roberts Creek Fire Protection (Surplus)/Deficit:		34,799	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2024	2024	2025	2026	2027	2028	2029
CP1333	Capital Renewal (RCVFD)	21,572	216,696	242,664	-	-	-	-
CP1395	Asphalt Replacement	9,287	10,596	-	-	-	-	-
Capital Projects Total:		30,859	227,292	242,664				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	670,730	981,823	825,448	901,097	1,088,011	186,914	20.74%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>670,730</b>	<b>981,823</b>	<b>825,448</b>	<b>901,097</b>	<b>1,088,011</b>	<b>186,914</b>	<b>20.74%</b>
<b>Limit by law</b>	1,558,093	1,558,093	1,730,846	1,702,777	1,742,022		

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

	2021	2022	2023	2024	2025
Residential [01]	46.94	48.34	36.58	40.54	47.80
Utilities [02]	164.28	169.18	128.04	141.89	167.30
Major Industry [04]	-	-	-	-	-
Light Industry [05]	159.59	164.34	124.38	137.84	162.52
Business and Other [06]	115.00	118.42	89.63	99.32	117.11
Managed Forest Land [07]	140.82	145.01	109.75	121.62	143.40
Rec/Non Profit [08]	46.94	48.34	36.58	40.54	47.80
Farm [09]	46.87	48.29	36.55	40.50	47.75

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions		901,092	901,097	1,088,011	1,007,964	1,013,399	969,496	953,290
Government Transfers		33,687	34,840	-	-	-	-	-
User Fees & Service Charges		100	-	-	-	-	-	-
Investment Income		65,915	-	-	-	1,767	3,592	(5,479)
Internal Recoveries		567	-	-	-	-	-	-
Other Revenue		21,243	-	-	-	-	-	-
Total Revenues		1,022,604	935,937	1,088,011	1,007,964	1,015,166	973,088	947,811
<b>Expenses</b>								
Administration		76,920	76,922	90,045	90,045	90,045	90,045	90,045
Wages and Benefits		265,658	304,032	385,438	386,047	393,742	393,742	393,742
Operating		297,714	553,185	583,511	248,776	248,776	248,776	248,776
Debt Charges - Interest		13,583	23,407	19,451	26,565	23,488	21,748	21,503
Amortization of Tangible Capital Assets		102,501	96,892	102,499	102,499	102,499	102,499	102,499
Total Expenses		756,376	1,054,438	1,180,944	853,932	858,550	856,810	856,565
<b>Other</b>								
Capital Expenditures		-	655,100	821,400	14,700	139,600	903,200	267,200
Proceeds from Long Term Debt		-	(623,200)	(614,373)	-	-	(848,000)	-
Debt Principal Repayment		61,519	60,519	67,262	122,772	121,196	76,615	47,255
Transfer to/(from) Reserves		316,112	(96,307)	(255,896)	119,059	(1,681)	86,962	(120,710)
Transfer to/(from) Appropriated Surplus		8,827	-	(8,827)	-	-	-	-
Transfer to/(from) Other Funds		(17,721)	(17,721)	-	-	-	-	-
Unfunded Amortization		(102,501)	(96,892)	(102,499)	(102,499)	(102,499)	(102,499)	(102,499)
Total Other		266,236	(118,501)	(92,933)	154,032	156,616	116,278	91,246
Halfmoon Bay Fire Protection (Surplus)/Deficit:		8	-	-	-	-	-	-

Capital Project Summary

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2024	2024	2025	2026	2027	2028	2029
CP1335	Capital Renewal (HBVFD)	-	31,896	180,204	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	-	623,196	623,196	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	-	-	18,000	-	-	-	-
Capital Projects Total:			655,092	821,400				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	165,134	224,320	222,712	241,359	276,402	35,043	14.52%
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							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>165,134</b>	<b>224,320</b>	<b>222,712</b>	<b>241,359</b>	<b>276,402</b>	<b>35,043</b>	<b>14.52%</b>
<b>Limit by law</b>	<b>244,035</b>	<b>385,033</b>	<b>402,371</b>	<b>404,483</b>	<b>421,757</b>		

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

	2021	2022	2023	2024	2025
Residential [01]	84.04	78.31	74.05	79.61	87.34
Utilities [02]	294.13	274.09	259.17	278.62	305.69
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	205.89	191.86	181.42	195.03	213.99
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	84.04	78.31	74.05	79.61	87.34
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		241,356	241,359	276,402	268,848	270,463	270,463	270,463
Government Transfers		23,724	45,366	21,207	-	-	-	-
Investment Income		26,399	3,184	3,445	3,717	-	-	-
Internal Recoveries		191	-	-	-	-	-	-
Total Revenues		291,670	289,909	301,054	272,565	270,463	270,463	270,463
Expenses								
Administration		28,128	28,126	29,634	29,634	29,634	29,634	29,634
Wages and Benefits		88,631	108,799	113,633	121,162	123,576	123,576	123,576
Operating		92,736	128,061	126,103	87,253	87,253	87,253	87,253
Debt Charges - Interest		4,884	4,880	4,880	2,440	-	-	-
Amortization of Tangible Capital Assets		14,412	14,414	14,414	14,414	14,414	14,414	14,414
Total Expenses		228,791	284,280	288,664	254,903	254,877	254,877	254,877
Other								
Capital Expenditures		-	-	109,100	-	87,700	23,400	39,000
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		6,540	6,543	6,804	7,076	-	-	-
Transfer to/(from) Reserves		70,697	13,500	(89,100)	25,000	(57,700)	6,600	(9,000)
Transfer to/(from) Other Funds		59	-	-	-	-	-	-
Unfunded Amortization		(14,412)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other		62,884	5,629	12,390	17,662	15,586	15,586	15,586
Egmont Fire Protection (Surplus)/Deficit:		5	-	-	-	-	-	-



Capital Project Summary

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2024	2024	2025	2026	2027	2028	2029
CP1418 Capital Renewal (EDVFD)		-	-	109,104	-	-	-	-
Capital Projects Total:				109,104				

## 220 Emergency Telephone - 911



**About:** Funds 911 emergency service telecommunications for Sunshine Coast Fire Departments including the operation, maintenance and capital costs associated with radio sites and towers.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1025.2 - Emergency Telephone (911)

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	58,389	69,617	64,608	74,442	79,782	5,340	7.17%
Area B - Halfmoon Bay	52,343	58,289	55,171	61,665	68,643	6,978	11.32%
Area D - Roberts Creek	40,971	44,029	41,973	46,902	51,050	4,148	8.84%
Area E - Elphinstone	30,924	33,828	32,607	36,139	40,565	4,426	12.25%
Area F - West Howe Sound	54,300	56,548	52,159	60,366	67,784	7,418	12.29%
<b>Member Municipalities</b>							
District of Sechelt	109,097	122,651	122,061	132,439	145,125	12,686	9.58%
Town of Gibsons	50,563	54,056	53,055	59,280	67,522	8,242	13.90%
shishálh Nation Government District	8,414	8,793	7,998	9,193	10,428	1,235	13.43%
<b>Net Taxes Levied</b>	<b>405,002</b>	<b>447,811</b>	<b>429,633</b>	<b>480,425</b>	<b>530,900</b>	<b>50,475</b>	<b>10.51%</b>
<b>Limit by law</b>	1,311,494	1,311,494	1,460,722	1,451,642	1,473,348		

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

	2021	2022	2023	2024	2025
Residential [01]	2.58	2.18	1.87	2.10	2.27
Utilities [02]	9.04	7.61	6.55	7.34	7.94
Major Industry [04]	8.78	7.40	6.37	7.13	7.71
Light Industry [05]	8.78	7.40	6.37	7.13	7.71
Business and Other [06]	6.33	5.33	4.59	5.14	5.56
Managed Forest Land [07]	7.75	6.53	5.62	6.29	6.81
Rec/Non Profit [08]	2.58	2.18	1.87	2.10	2.27
Farm [09]	2.58	2.17	1.87	2.10	2.27

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions	480,420	480,425	530,900	652,788	655,388	655,388	655,388	655,388
Government Transfers	-	45,000	55,735	-	-	-	-	-
User Fees & Service Charges	19,800	-	-	-	-	-	-	-
Investment Income	58,770	-	-	-	-	-	-	-
Internal Recoveries	345	-	-	-	-	-	-	-
Other Revenue	15,000	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Total Revenues	574,335	530,825	592,035	658,188	660,788	660,788	660,788	660,788
<b>Expenses</b>								
Administration	36,624	36,620	32,071	32,071	32,071	32,071	32,071	32,071
Wages and Benefits	27,083	30,865	32,221	33,115	33,778	33,778	33,778	33,778
Operating	297,703	353,540	363,745	320,607	322,543	322,543	322,543	322,543
Debt Charges - Interest	-	-	9,721	25,417	19,758	13,910	7,729	7,729
Amortization of Tangible Capital Assets	7,548	67,536	7,543	7,543	7,543	7,543	7,543	7,543
Total Expenses	368,958	488,561	445,301	418,753	415,693	409,845	403,664	403,664
<b>Other</b>								
Capital Expenditures	43,771	590,579	1,363,515	350,000	-	-	-	-
Proceeds from Long Term Debt	-	-	(734,830)	-	-	-	-	-
Debt Principal Repayment	-	-	44,477	137,178	142,838	148,686	154,867	154,867
Transfer to/(from) Reserves	191,769	(480,779)	(518,885)	(240,200)	109,800	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus	(22,609)	-	-	-	-	-	-	-
Unfunded Amortization	(7,548)	(67,536)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)
Total Other	205,383	42,264	146,734	239,435	245,095	250,943	257,124	257,124
Emergency Telephone - 911 (Surplus)/Deficit:	6	-	-	-	-	-	-	-

Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2024	2024	2025	2026	2027	2028	2029
CP1006	Chapman Creek Radio Tower	20,073	467,640	514,272	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	17,870	56,292	38,424	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	5,828	66,648	60,828	-	-	-	-
CP1449	911 Radio Upgrade	-	-	750,000	350,004	-	-	-
Capital Projects Total:		43,771	590,580	1,363,524	350,004			

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	45,511	62,206	71,595	94,379	96,635	2,256	2.39%
Area B - Halfmoon Bay	40,799	52,083	61,137	78,180	83,143	4,963	6.35%
Area D - Roberts Creek	31,935	39,342	46,512	59,463	61,833	2,370	3.99%
Area E - Elphinstone	24,104	30,227	36,133	45,817	49,134	3,317	7.24%
Area F - West Howe Sound	42,324	50,528	57,800	76,533	82,102	5,569	7.28%
<b>Member Municipalities</b>							
District of Sechelt	85,036	109,595	135,261	167,908	175,781	7,873	4.69%
Town of Gibsons	39,412	48,301	58,793	75,156	81,785	6,629	8.82%
shishálh Nation Government District	6,558	7,857	8,863	11,655	12,631	976	8.37%
<b>Net Taxes Levied</b>	<b>315,679</b>	<b>400,140</b>	<b>476,095</b>	<b>609,092</b>	<b>643,045</b>	<b>33,953</b>	<b>5.57%</b>
<b>Limit by law</b>	1,873,563	1,873,563	2,086,746	2,073,774	2,104,783		

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

	2021	2022	2023	2024	2025
Residential [01]	2.01	1.94	2.07	2.66	2.75
Utilities [02]	7.05	6.80	7.26	9.31	9.62
Major Industry [04]	6.85	6.61	7.05	9.04	9.34
Light Industry [05]	6.85	6.61	7.05	9.04	9.34
Business and Other [06]	4.93	4.76	5.08	6.51	6.73
Managed Forest Land [07]	6.04	5.83	6.22	7.98	8.24
Rec/Non Profit [08]	2.01	1.94	2.07	2.66	2.75
Farm [09]	2.01	1.94	2.07	2.66	2.75

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions		609,088	609,092	643,045	684,137	672,028	672,028	672,028
Government Transfers		551,767	903,933	938,274	541,488	-	-	-
Investment Income		10,973	-	-	-	-	-	-
Internal Recoveries		772	-	-	-	-	-	-
Other Revenue		501	-	-	-	-	-	-
Total Revenues		1,173,101	1,513,025	1,581,319	1,225,625	672,028	672,028	672,028
<b>Expenses</b>								
Administration		88,464	88,468	153,475	153,475	153,475	153,475	153,475
Wages and Benefits		624,332	768,222	843,458	817,999	428,057	428,057	428,057
Operating		301,760	659,498	589,212	229,151	65,496	65,496	65,496
Amortization of Tangible Capital Assets		10,305	11,281	11,281	11,281	11,281	11,281	11,281
Total Expenses		1,024,861	1,527,469	1,597,426	1,211,906	658,309	658,309	658,309
<b>Other</b>								
Capital Expenditures		47,832	60,750	58,674	-	-	-	-
Transfer to/(from) Reserves		81,625	(45,000)	(15,500)	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus		(8,000)	(56,000)	(48,000)	-	-	-	-
Prior Year (Surplus)/Deficit		37,088	37,087	-	-	-	-	-
Unfunded Amortization		(10,305)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)
Total Other		148,240	(14,444)	(16,107)	13,719	13,719	13,719	13,719
Sunshine Coast Emergency Planning (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2024	2024	2025	2026	2027	2028	2029
CP1411	EOC Tower Equipment & Training	2,077	13,500	11,424	-	-	-	-
CP1413	2024-2026 Firesmart Community Funding & Supports (Capital)	45,755	47,256	47,256	-	-	-	-
Capital Projects Total:		47,832	60,756	58,680				



## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	14,542	15,490	16,330	15,671	16,522	851	5.43%
Area D - Roberts Creek	11,383	11,700	12,424	11,920	12,287	367	3.08%
Area E - Elphinstone	8,591	8,989	9,651	9,184	9,764	580	6.32%
Area F - West Howe Sound	10,492	10,164	10,639	10,545	11,274	729	6.91%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	2,338	2,337	2,367	2,336	2,510	174	7.45%
<b>Net Taxes Levied</b>	<b>47,346</b>	<b>48,680</b>	<b>51,411</b>	<b>49,656</b>	<b>52,357</b>	<b>2,701</b>	<b>5.44%</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

	2021	2022	2023	2024	2025
Residential [01]	.72	.58	.55	.53	.55
Utilities [02]	2.51	2.02	1.94	1.87	1.91
Major Industry [04]	2.44	1.97	1.88	1.81	1.86
Light Industry [05]	2.44	1.97	1.88	1.81	1.86
Business and Other [06]	1.76	1.42	1.36	1.31	1.34
Managed Forest Land [07]	2.15	1.73	1.66	1.60	1.64
Rec/Non Profit [08]	.72	.58	.55	.53	.55
Farm [09]	.72	.58	.55	.53	.55

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	49,656	49,656	52,357	53,886	55,041	55,096	55,152
	User Fees & Service Charges	31,520	32,488	32,488	32,488	32,488	32,488	32,488
	Investment Income	14,515	-	-	-	-	-	-
	Internal Recoveries	72	-	-	-	-	-	-
	Total Revenues	95,763	82,144	84,845	86,374	87,529	87,584	87,640
Expenses								
	Administration	11,268	11,265	10,216	10,216	10,216	10,216	10,216
	Wages and Benefits	31,199	49,929	53,631	55,107	56,208	56,208	56,208
	Operating	17,476	20,950	20,998	21,051	21,105	21,160	21,216
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	59,943	82,144	84,845	86,374	87,529	87,584	87,640
Other								
	Capital Expenditures	-	100,000	100,000	-	-	-	-
	Transfer to/(from) Reserves	35,817	(100,000)	(100,000)	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	35,817	-	-	-	-	-	-
Animal Control (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2024	2024	2025	2026	2027	2028	2029
CP1397	Animal Control Vehicle	-	99,996	99,996	-	-	-	-
Capital Projects Total:			99,996	99,996				

## 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	2021	2022	2023	2024	2025	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	267	256	275	330	268	(62) (18.79%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>267</b>	<b>256</b>	<b>275</b>	<b>330</b>	<b>268</b>	<b>(62) (18.79%)</b>	<b>100.00%</b>
<b>Limit by law</b>	15,714	15,714	15,979	16,114	16,490		

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

	2021	2022	2023	2024	2025
Residential [01]	.17	.11	.12	.14	.11
Utilities [02]	.58	.40	.42	.50	.40
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	.41	.28	.29	.35	.28
Managed Forest Land [07]	.50	.34	.36	.43	.34
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.17	.11	.12	.14	.11

Keats Island Dog Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
291		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		336	330	268	2,780	2,812	2,812	2,812
User Fees & Service Charges		-	350	350	350	350	350	350
Investment Income		16	-	-	-	-	-	-
Internal Recoveries		3	-	-	-	-	-	-
Total Revenues		355	680	618	3,130	3,162	3,162	3,162
Expenses								
Administration		240	235	203	203	203	203	203
Wages and Benefits		-	1,509	1,584	1,627	1,659	1,659	1,659
Operating		8	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses		248	3,044	3,087	3,130	3,162	3,162	3,162
Other								
Prior Year (Surplus)/Deficit		(2,364)	(2,364)	(2,469)	-	-	-	-
Total Other		(2,364)	(2,364)	(2,469)	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,471)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	432,902	471,275	512,294	617,317	671,373	54,056	8.76% 15.22%
Area D - Roberts Creek	338,852	355,987	389,742	469,528	499,295	29,767	6.34% 11.32%
Area E - Elphinstone	255,756	273,505	302,777	361,780	396,750	34,970	9.67% 8.99%
Area F - West Howe Sound	449,083	457,204	484,328	604,314	662,966	58,652	9.71% 15.03%
<b>Member Municipalities</b>							
District of Sechelt	902,282	991,663	1,133,410	1,325,822	1,419,408	93,586	7.06% 32.17%
Town of Gibsons	418,183	437,054	492,649	593,443	660,408	66,965	11.28% 14.97%
shishálh Nation Government District	69,589	71,091	74,270	92,028	101,996	9,968	10.83% 2.31%
<b>Net Taxes Levied</b>	<b>2,866,647</b>	<b>3,057,778</b>	<b>3,389,470</b>	<b>4,064,231</b>	<b>4,412,196</b>	<b>347,965</b>	<b>8.56% 100.00%</b>
<b>Limit by law</b>	5,480,658	5,480,658	6,145,657	6,067,843	6,190,373		

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

	2021	2022	2023	2024	2025
Residential [01]	21.37	17.59	17.38	20.99	22.19
Utilities [02]	74.79	61.55	60.84	73.47	77.66
Major Industry [04]	72.65	59.79	59.11	71.37	75.44
Light Industry [05]	72.65	59.79	59.11	71.37	75.44
Business and Other [06]	52.35	43.09	42.59	51.43	54.36
Managed Forest Land [07]	64.10	52.76	52.15	62.98	66.57
Rec/Non Profit [08]	21.37	17.59	17.38	20.99	22.19
Farm [09]	21.37	17.59	17.38	20.99	22.19

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		4,064,232	4,064,231	4,412,196	5,032,021	5,210,341	5,210,341	5,210,341
Government Transfers		2,053,184	2,507,574	2,940,265	3,435,657	3,539,078	3,539,078	3,539,078
User Fees & Service Charges		904,247	788,205	837,608	935,147	951,359	951,359	951,359
Investment Income		79,094	-	-	-	-	-	-
Internal Recoveries		7,162	-	-	-	-	-	-
Other Revenue		19,256	5,790	8,002	10,000	10,000	10,000	10,000
Total Revenues		7,127,175	7,365,800	8,198,071	9,412,825	9,710,778	9,710,778	9,710,778
Expenses								
Administration		694,800	694,794	730,349	730,349	730,349	730,349	730,349
Wages and Benefits		3,502,328	3,549,247	3,815,873	4,229,391	4,313,873	4,313,873	4,313,873
Operating		2,786,521	3,496,426	3,787,680	4,450,116	4,663,587	4,663,587	4,663,587
Amortization of Tangible Capital Assets		18,334	19,802	16,775	16,775	16,775	16,775	16,775
Total Expenses		7,001,983	7,760,269	8,350,677	9,426,631	9,724,584	9,724,584	9,724,584
Other								
Capital Expenditures		-	70,603	113,523	-	-	-	-
Transfer to/(from) Reserves		138,753	(403,742)	(255,113)	-	-	-	-
Transfer to/(from) Appropriated Surplus		(48,789)	(48,786)	-	-	-	-	-
Transfer to/(from) Other Funds		52,003	7,258	5,759	2,969	2,969	2,969	2,969
Unfunded Amortization		(16,774)	(19,802)	(16,775)	(16,775)	(16,775)	(16,775)	(16,775)
Total Other		125,193	(394,469)	(152,606)	(13,806)	(13,806)	(13,806)	(13,806)
Public Transit (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2024	2024	2025	2026	2027	2028	2029
CP1273	Security Improvements [310]	-	5,604	5,604	-	-	-	-
CP1392	Transit Vehicle Replacement	-	65,004	65,004	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	-	-	42,924	-	-	-	-
Capital Projects Total:			70,608	113,532				



## 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

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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.

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Investment Income		37,938	12,956	14,021	15,128	-	-	-
Gain on Disposal of Tangible Assets		4,683	-	-	-	-	-	-
Internal Recoveries		2,094,366	2,312,780	2,377,397	2,382,108	2,376,545	2,383,550	2,348,973
Other Revenue		10,706	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues		2,147,693	2,334,836	2,400,518	2,406,336	2,385,645	2,392,650	2,358,073
Expenses								
Administration		65,484	65,486	83,394	83,394	83,394	83,394	83,394
Wages and Benefits		793,549	850,961	877,736	901,873	919,909	919,909	919,909
Operating		1,297,906	1,432,634	1,416,015	1,354,458	1,354,458	1,354,458	1,354,458
Debt Charges - Interest		26,758	27,005	24,834	13,573	2,256	818	1
Amortization of Tangible Capital Assets		48,528	35,630	48,528	48,528	48,528	48,528	48,528
Total Expenses		2,232,225	2,411,716	2,450,507	2,401,826	2,408,545	2,407,107	2,406,290
Other								
Capital Expenditures		6,455	8,603	33,883	-	-	-	-
Proceeds from Sale of TCA		(4,683)	-	-	-	-	-	-
Proceeds from Long Term Debt		(162,000)	-	-	-	-	-	-
Debt Principal Repayment		51,094	50,522	59,939	62,376	34,966	36,405	311
Transfer to/(from) Reserves		(31,792)	(96,491)	(108,899)	(4,669)	(4,669)	2,335	4,669
Transfer to/(from) Other Funds		109,728	(3,884)	4,121	(4,669)	(4,669)	(4,669)	(4,669)
Transfer to/(from) Accumulated Surplus		4,683	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	9,495	-	-	-	-
Unfunded Amortization		(48,528)	(35,630)	(48,528)	(48,528)	(48,528)	(48,528)	(48,528)
Total Other		(75,043)	(76,880)	(49,989)	4,510	(22,900)	(14,457)	(48,217)
Fleet Maintenance (Surplus)/Deficit:		9,489	-	-	-	-	-	-

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2024	2024	2025	2026	2027	2028	2029
CP1274	Security Improvements [312]	-	5,604	5,604	-	-	-	-
CP1275	HVAC Maintenance Safety System	6,455	3,000	-	-	-	-	-
CP1437	Transit & Fleet Building Enhancements & Space Optimization	-	-	28,284	-	-	-	-
Capital Projects Total:		6,455	8,604	33,888				

## 313 Building Maintenance Services



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

**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.

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2024	2024	2025	2026	2027	2028	2029
Revenues								
Investment Income		7,341	-	-	-	-	-	-
Internal Recoveries		420,826	560,388	574,783	590,483	600,777	600,777	600,777
Total Revenues		428,167	560,388	574,783	590,483	600,777	600,777	600,777
Expenses								
Administration		20,808	20,802	15,480	15,480	15,480	15,480	15,480
Wages and Benefits		366,710	484,199	498,819	514,519	524,813	524,813	524,813
Operating		44,335	55,387	60,484	60,484	60,484	60,484	60,484
Debt Charges - Interest		-	-	-	-	-	-	-
Amortization of Tangible Capital Assets		5,124	-	5,127	5,127	5,127	5,127	5,127
Total Expenses		436,977	560,388	579,910	595,610	605,904	605,904	605,904
Other								
Capital Expenditures		-	-	17,600	-	-	-	-
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		(3,864)	(520)	(17,942)	-	-	-	-
Transfer to/(from) Other Funds		179	520	342	-	-	-	-
Unfunded Amortization		(5,124)	-	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
Total Other		(8,809)	-	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
Building Maintenance Services (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2024	2024	2025	2026	2027	2028	2029
CP1429 Covered Salt Storage Bin		-	-	17,604	-	-	-	-
Capital Projects Total:				17,604				

## 315      **Mason Road Works Yard**

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

**Source of Funding:**      Internal Recovery

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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.

Mason Road Works Yard		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315		2024	2024	2025	2026	2027	2028	2029
Revenues								
Government Transfers		5,211	15,174	9,963	-	-	-	-
Investment Income		310	-	-	-	-	-	-
Internal Recoveries		5,984	5,925	45,483	54,961	55,180	55,404	55,632
Total Revenues		11,505	21,099	55,446	54,961	55,180	55,404	55,632
Expenses								
Wages and Benefits		3,546	10,535	10,746	10,961	11,180	11,404	11,632
Operating		53,255	76,500	65,339	44,000	44,000	44,000	44,000
Total Expenses		56,801	87,035	76,085	54,961	55,180	55,404	55,632
Other								
Capital Expenditures		16,489	44,774	195,285	-	-	-	-
Transfer to/(from) Appropriated Surplus		-	-	(167,000)	-	-	-	-
Transfer to/(from) Other Funds		(22,439)	(62,100)	(39,661)	-	-	-	-
Prior Year (Surplus)/Deficit		(48,611)	(48,610)	(9,263)	-	-	-	-
Total Other		(54,561)	(65,936)	(20,639)	-	-	-	-
Mason Road Works Yard (Surplus)/Deficit:		(9,265)	-	-	-	-	-	-



Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315		2024	2024	2025	2026	2027	2028	2029
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	16,489	44,772	195,288	-	-	-	-
Capital Projects Total:		16,489	44,772	195,288				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	8,925	12,828	11,245	11,261	8,731	(2,530) (22.47%)	25.92%
Area B - Halfmoon Bay	8,001	10,740	9,603	9,328	7,512	(1,816) (19.47%)	22.30%
Area D - Roberts Creek	6,263	8,113	7,306	7,095	5,586	(1,509) (21.27%)	16.58%
Area E - Elphinstone	4,727	6,233	5,675	5,467	4,439	(1,028) (18.80%)	13.18%
Area F - West Howe Sound	8,300	10,420	9,079	9,132	7,418	(1,714) (18.77%)	22.02%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>36,216</b>	<b>48,334</b>	<b>42,908</b>	<b>42,284</b>	<b>33,685</b>	<b>(8,599) (20.34%)</b>	<b>100.00%</b>
<b>Limit by law</b>	2,777,499	2,777,499	3,037,669	3,063,983	3,106,568		

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

	2021	2022	2023	2024	2025
Residential [01]	.39	.40	.33	.32	.25
Utilities [02]	1.38	1.40	1.14	1.11	.87
Major Industry [04]	1.34	1.36	1.11	1.08	.84
Light Industry [05]	1.34	1.36	1.11	1.08	.84
Business and Other [06]	.97	.98	.80	.78	.61
Managed Forest Land [07]	1.18	1.20	.98	.95	.74
Rec/Non Profit [08]	.39	.40	.33	.32	.25
Farm [09]	.39	.40	.33	.32	.25

Regional Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
320		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	42,288	42,284	33,685	46,315	46,446	46,446	46,446
	Investment Income	248	-	-	-	-	-	-
	Internal Recoveries	44	-	-	-	-	-	-
	Total Revenues	42,580	42,284	33,685	46,315	46,446	46,446	46,446
Expenses								
	Administration	8,016	8,014	2,979	2,979	2,979	2,979	2,979
	Wages and Benefits	3,163	6,015	6,318	6,491	6,622	6,622	6,622
	Operating	28,406	37,717	36,845	36,845	36,845	36,845	36,845
	Total Expenses	39,585	51,746	46,142	46,315	46,446	46,446	46,446
Other								
	Prior Year (Surplus)/Deficit	(9,461)	(9,462)	(12,457)	-	-	-	-
	Total Other	(9,461)	(9,462)	(12,457)	-	-	-	-
Regional Street Lighting (Surplus)/Deficit:		(12,456)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,750	2,660	2,505	2,796	2,442	(354)	(12.66%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,750	2,660	2,505	2,796	2,442	(354)	(12.66%) 100.00%
Limit by law	11,993	11,993	13,678	14,090	14,643		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2021	2022	2023	2024	2025		
Residential [01]	3.04	2.22	1.83	1.98	1.67		
Utilities [02]	10.64	7.75	6.40	6.94	5.83		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	-	-	-	-		
Business and Other [06]	-	-	-	-	-		
Managed Forest Land [07]	-	-	-	-	-		
Rec/Non Profit [08]	-	-	-	-	-		
Farm [09]	-	-	-	-	-		

Langdale Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
322		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	2,796	2,796	2,442	2,532	2,532	2,532	2,532
	Total Revenues	2,796	2,796	2,442	2,532	2,532	2,532	2,532
Expenses								
	Administration	180	176	131	131	131	131	131
	Operating	2,373	2,463	2,401	2,401	2,401	2,401	2,401
	Total Expenses	2,553	2,639	2,532	2,532	2,532	2,532	2,532
Other								
	Prior Year (Surplus)/Deficit	156	157	(90)	-	-	-	-
	Total Other	156	157	(90)	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		(87)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	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	2,750	2,445	2,721	2,795	2,442	(353) (12.63%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>2,750</b>	<b>2,445</b>	<b>2,721</b>	<b>2,795</b>	<b>2,442</b>	<b>(353) (12.63%)</b>	<b>100.00%</b>

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2021	2022	2023	2024	2025
Residential [01]	1.92	1.27	1.27	1.30	1.09
Utilities [02]	6.71	4.44	4.45	4.56	3.81
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Granthams Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
324		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	2,796	2,795	2,442	2,532	2,532	2,532	2,532
	Total Revenues	2,796	2,795	2,442	2,532	2,532	2,532	2,532
Expenses								
	Administration	180	176	131	131	131	131	131
	Operating	2,373	2,463	2,401	2,401	2,401	2,401	2,401
	Total Expenses	2,553	2,639	2,532	2,532	2,532	2,532	2,532
Other								
	Prior Year (Surplus)/Deficit	156	156	(90)	-	-	-	-
	Total Other	156	156	(90)	-	-	-	-
Granthams Street Lighting (Surplus)/Deficit:		(87)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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	550	489	544	559	489	(70) (12.52%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>550</b>	<b>489</b>	<b>544</b>	<b>559</b>	<b>489</b>	<b>(70) (12.52%)</b>	<b>100.00%</b>
<b>Limit by law</b>	15,822	15,822	17,984	18,552	19,474		

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

	2021	2022	2023	2024	2025
Residential [01]	.56	.36	.36	.36	.30
Utilities [02]	1.95	1.28	1.25	1.25	1.04
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.90	1.24	1.21	1.21	1.01
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



Veterans Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
326		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	564	559	489	507	507	507	507
	Total Revenues	564	559	489	507	507	507	507
Expenses								
	Administration	36	35	26	26	26	26	26
	Operating	472	493	481	481	481	481	481
	Total Expenses	508	528	507	507	507	507	507
Other								
	Prior Year (Surplus)/Deficit	32	31	(18)	-	-	-	-
	Total Other	32	31	(18)	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		(24)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	275	244	273	280	235	(45) (16.07%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>275</b>	<b>244</b>	<b>273</b>	<b>280</b>	<b>235</b>	<b>(45) (16.07%)</b>	<b>100.00%</b>

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	6.23	4.22	4.24	4.40	3.54
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Spruce Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
328		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	276	280	235	254	254	254	254
	Total Revenues	276	280	235	254	254	254	254
Expenses								
	Administration	24	18	13	13	13	13	13
	Operating	229	247	241	241	241	241	241
	Total Expenses	253	265	254	254	254	254	254
Other								
	Prior Year (Surplus)/Deficit	15	15	(19)	-	-	-	-
	Total Other	15	15	(19)	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		(8)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	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	5,714	(535)	2,521	2,019	1,731	(288) (14.26%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>5,714</b>	<b>(535)</b>	<b>2,521</b>	<b>2,019</b>	<b>1,731</b>	<b>(288) (14.26%)</b>	<b>100.00%</b>

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2021	2022	2023	2024	2025
Residential [01]	12.09	(.89)	3.79	3.24	2.76
Utilities [02]	42.30	(3.12)	13.28	11.34	9.65
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
330		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	2,016	2,019	1,731	2,050	2,050	2,050	2,050
	Total Revenues	2,016	2,019	1,731	2,050	2,050	2,050	2,050
Expenses								
	Administration	144	144	106	106	106	106	106
	Operating	1,681	2,000	1,944	1,944	1,944	1,944	1,944
	Total Expenses	1,825	2,144	2,050	2,050	2,050	2,050	2,050
Other								
	Prior Year (Surplus)/Deficit	(125)	(125)	(319)	-	-	-	-
	Total Other	(125)	(125)	(319)	-	-	-	-
Woodcreek Street Lighting (Surplus)/Deficit:		(316)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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	549	1,090	583	599	515	(84) (14.02%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>549</b>	<b>1,090</b>	<b>583</b>	<b>599</b>	<b>515</b>	<b>(84) (14.02%)</b>	<b>100.00%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	2.73	3.86	1.90	2.10	1.77
Utilities [02]	9.55	13.52	6.64	7.34	6.21
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Fircrest Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
332		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	600	599	515	1,139	1,139	1,139	1,139
	Total Revenues	600	599	515	1,139	1,139	1,139	1,139
Expenses								
	Administration	72	75	58	58	58	58	58
	Operating	470	1,093	1,081	1,081	1,081	1,081	1,081
	Total Expenses	542	1,168	1,139	1,139	1,139	1,139	1,139
Other								
	Prior Year (Surplus)/Deficit	(569)	(569)	(624)	-	-	-	-
	Total Other	(569)	(569)	(624)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(627)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
<b>Electoral Areas</b>						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	276	243	273	280	235	(45)	(16.07%)	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>276</b>	<b>243</b>	<b>273</b>	<b>280</b>	<b>235</b>	<b>(45)</b>	<b>(16.07%)</b>	<b>100.00%</b>
<b>Limit by law</b>	648	902	1,011	983	1,010			

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

	2021	2022	2023	2024	2025
Residential [01]	1.28	.81	.81	.85	.70
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



Hydaway Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
334		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	276	280	235	254	254	254	254
	Total Revenues	276	280	235	254	254	254	254
Expenses								
	Administration	24	18	13	13	13	13	13
	Operating	229	247	241	241	241	241	241
	Total Expenses	253	265	254	254	254	254	254
Other								
	Prior Year (Surplus)/Deficit	15	15	(19)	-	-	-	-
	Total Other	15	15	(19)	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		(8)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	1,100	978	1,088	1,119	976	(143)	(12.78%)	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	1,100	978	1,088	1,119	976	(143)	(12.78%)	100.00%
Limit by law	2,593	3,306	3,631	3,412	3,445			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2021	2022	2023	2024	2025			
Residential [01]	5.94	4.14	4.20	4.59	3.97			
Utilities [02]	-	-	-	-	-			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	-	-	-	-	-			
Managed Forest Land [07]	-	-	-	-	-			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	-	-	-	-	-			

Sunnyside Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
336		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	1,116	1,119	976	1,011	1,011	1,011	1,011
	Total Revenues	1,116	1,119	976	1,011	1,011	1,011	1,011
Expenses								
	Administration	72	71	52	52	52	52	52
	Operating	948	984	959	959	959	959	959
	Total Expenses	1,020	1,055	1,011	1,011	1,011	1,011	1,011
Other								
	Prior Year (Surplus)/Deficit	64	64	(35)	-	-	-	-
	Total Other	64	64	(35)	-	-	-	-
Sunnyside Street Lighting (Surplus)/Deficit:		(32)	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	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	261	365	577	773	196	33.97%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>231</b>	<b>261</b>	<b>365</b>	<b>577</b>	<b>773</b>	<b>196</b>	<b>33.97%</b>
<b>Limit by law</b>	1,446	1,446	1,591	1,658	1,641		
<b>Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value</b>							
	2021	2022	2023	2024	2025		
Residential [01]	2.67	2.17	2.75	4.18	5.65		
Utilities [02]	-	-	-	-	-		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	-	-	-	-		
Business and Other [06]	-	-	-	-	-		
Managed Forest Land [07]	-	-	-	-	-		
Rec/Non Profit [08]	-	-	-	-	-		
Farm [09]	-	-	-	-	-		

Burns Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
340		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	576	577	773	538	538	538	538
	Total Revenues	576	577	773	538	538	538	538
Expenses								
	Administration	12	16	13	13	13	13	13
	Operating	472	241	525	525	525	525	525
	Total Expenses	484	257	538	538	538	538	538
Other								
	Prior Year (Surplus)/Deficit	320	320	235	-	-	-	-
	Total Other	320	320	235	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		228	-	-	-	-	-	-

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	2021	2022	2023	2024	2025	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	550	489	544	559	489	(70)	(12.52%)	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shishálh Nation Government District								
<b>Net Taxes Levied</b>	<b>550</b>	<b>489</b>	<b>544</b>	<b>559</b>	<b>489</b>	<b>(70)</b>	<b>(12.52%)</b>	<b>100.00%</b>
<b>Limit by law</b>	3,104	3,104	3,335	3,627	3,623			
<b>Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value</b>								
	2021	2022	2023	2024	2025			
Residential [01]	34.42	23.63	24.47	23.12	20.25			
Utilities [02]	-	-	-	-	-			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	-	-	-	-	-			
Managed Forest Land [07]	-	-	-	-	-			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	-	-	-	-	-			

Stewart Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
342		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	564	559	489	507	507	507	507
	Total Revenues	564	559	489	507	507	507	507
Expenses								
	Administration	36	35	26	26	26	26	26
	Operating	472	493	481	481	481	481	481
	Total Expenses	508	528	507	507	507	507	507
Other								
	Prior Year (Surplus)/Deficit	32	31	(18)	-	-	-	-
	Total Other	32	31	(18)	-	-	-	-
Stewart Road Street Lighting (Surplus)/Deficit:		(24)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	159,029	165,670	170,427	178,055	172,522	(5,533) (3.11%)	21.00%
Area D - Roberts Creek	128,738	134,114	137,964	144,139	139,661	(4,478) (3.11%)	17.00%
Area E - Elphinstone	90,874	94,668	97,387	101,745	98,584	(3,161) (3.11%)	12.00%
Area F - West Howe Sound	378,641	394,452	405,778	423,940	410,767	(13,173) (3.11%)	50.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>757,282</b>	<b>788,903</b>	<b>811,555</b>	<b>847,879</b>	<b>821,534</b>	<b>(26,345) (3.11%)</b>	<b>100.00%</b>
<b>Limit by law</b>	1,205,008	1,205,008	1,326,336	1,328,233	1,359,783		



Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		847,884	847,879	821,534	861,653	903,089	908,067	908,067
User Fees & Service Charges		90	-	-	-	-	-	-
Investment Income		102,714	-	-	-	-	-	-
Internal Recoveries		305	-	-	-	-	-	-
Other Revenue		3,000	2,665	2,665	2,665	2,665	2,665	2,665
Total Revenues		953,993	850,544	824,199	864,318	905,754	910,732	910,732
Expenses								
Administration		49,200	49,204	57,744	57,744	57,744	57,744	57,744
Wages and Benefits		56,057	82,880	102,457	105,274	107,380	107,380	107,380
Operating		179,631	217,768	252,356	288,871	327,612	422,590	332,590
Debt Charges - Interest		2,891	-	-	-	-	-	-
Amortization of Tangible Capital Assets		126,972	127,033	127,033	127,033	127,033	127,033	127,033
Total Expenses		414,751	476,885	539,590	578,922	619,769	714,747	624,747
Other								
Capital Expenditures		227,995	1,343,355	1,410,819	29,429	30,018	30,018	30,018
Debt Principal Repayment		90,000	90,000	-	-	-	-	-
Transfer to/(from) Reserves		541,253	(359,897)	(348,003)	383,000	383,000	293,000	383,000
Transfer to/(from) Other Funds		(193,044)	(572,766)	(651,174)	-	-	-	-
Unfunded Amortization		(126,972)	(127,033)	(127,033)	(127,033)	(127,033)	(127,033)	(127,033)
Total Other		539,232	373,659	284,609	285,396	285,985	195,985	285,985
Ports Services (Surplus)/Deficit:		(10)	-	-	-	-	-	-

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2024	2024	2025	2026	2027	2028	2029
CP1156	Ports 5 Year Capital Renewal Plan	154,784	720,960	860,856	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	73,216	594,708	521,340	-	-	-	-
Capital Projects Total:		228,000	1,315,668	1,382,196				

## 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	2021	2022	2023	2024	2025	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	33,647	33,368	33,503	33,524	32,979	(545) (1.63%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>33,647</b>	<b>33,368</b>	<b>33,503</b>	<b>33,524</b>	<b>32,979</b>	<b>(545) (1.63%)</b>	<b>100.00%</b>
<b>Limit by law</b>	108,725	108,725	111,856	115,312	119,336		

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

	2021	2022	2023	2024	2025
Residential [01]	5.24	3.96	3.86	3.71	3.56
Utilities [02]	18.35	13.84	13.50	12.99	12.47
Major Industry [04]	-	-	-	-	-
Light Industry [05]	17.83	13.45	13.12	12.62	12.11
Business and Other [06]	12.85	9.69	9.45	9.10	8.73
Managed Forest Land [07]	15.73	11.87	11.58	11.14	10.68
Rec/Non Profit [08]	5.24	3.96	3.86	3.71	3.56
Farm [09]	5.24	3.96	3.86	3.71	3.56

Langdale Dock		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
346		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	33,528	33,524	32,979	33,097	33,097	33,097	33,097
	Investment Income	179	-	-	-	-	-	-
	Internal Recoveries	32	-	-	-	-	-	-
	Total Revenues	33,739	33,524	32,979	33,097	33,097	33,097	33,097
Expenses								
	Administration	2,100	2,095	1,668	1,668	1,668	1,668	1,668
	Operating	31,523	31,429	31,429	31,429	31,429	31,429	31,429
	Total Expenses	33,623	33,524	33,097	33,097	33,097	33,097	33,097
Other								
	Prior Year (Surplus)/Deficit	-	-	(118)	-	-	-	-
	Total Other	-	-	(118)	-	-	-	-
Langdale Dock (Surplus)/Deficit:		(116)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	528,817	558,638	728,814	833,091	792,427	(40,664) (4.88%)	15.03%
Area B - Halfmoon Bay	474,061	467,733	622,355	690,097	681,795	(8,302) (1.20%)	12.93%
Area D - Roberts Creek	371,069	353,311	473,474	524,884	507,045	(17,839) (3.40%)	9.62%
Area E - Elphinstone	280,072	271,449	367,825	404,433	402,908	(1,525) (0.38%)	7.64%
Area F - West Howe Sound	491,781	453,768	588,381	675,561	673,257	(2,304) (0.34%)	12.77%
<b>Member Municipalities</b>							
District of Sechelt	988,068	984,209	1,376,912	1,482,133	1,441,441	(40,692) (2.75%)	27.34%
Town of Gibsons	457,942	433,768	598,490	663,408	670,659	7,251 1.09%	12.72%
shishálh Nation Government District	76,206	70,556	90,227	102,877	103,580	703 0.68%	1.96%
<b>Net Taxes Levied</b>	<b>3,668,016</b>	<b>3,593,433</b>	<b>4,846,479</b>	<b>5,376,484</b>	<b>5,273,111</b>	<b>(103,373) (1.92%)</b>	<b>100.00%</b>
<b>Limit by law</b>	7,494,253	7,494,253	8,346,983	8,295,096	8,419,134		

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

	2021	2022	2023	2024	2025
Residential [01]	23.40	17.45	21.12	23.47	22.53
Utilities [02]	81.90	61.09	73.92	82.14	78.87
Major Industry [04]	79.56	59.34	71.80	79.79	76.61
Light Industry [05]	79.56	59.34	71.80	79.79	76.61
Business and Other [06]	57.33	42.76	51.74	57.50	55.21
Managed Forest Land [07]	70.20	52.36	63.36	70.40	67.60
Rec/Non Profit [08]	23.40	17.45	21.12	23.47	22.53
Farm [09]	23.40	17.45	21.12	23.47	22.53

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions		5,376,479	5,376,484	5,273,111	5,606,427	5,397,260	5,260,035	5,285,604
User Fees & Service Charges		2,970,577	2,771,538	2,496,870	2,527,340	2,530,489	2,531,959	2,533,459
Investment Income		468,313	-	-	-	-	-	-
Internal Recoveries		6,431	-	-	-	-	-	-
Other Revenue		646,185	462,121	714,861	714,861	714,861	714,861	714,861
Total Revenues		9,467,985	8,610,143	8,484,842	8,848,628	8,642,610	8,506,855	8,533,924
<b>Expenses</b>								
Administration		810,636	810,637	725,653	725,653	725,653	725,653	725,653
Wages and Benefits		1,575,757	1,497,820	1,690,161	1,849,774	1,876,507	1,876,507	1,876,507
Operating		4,388,654	5,348,020	5,021,273	4,626,453	4,676,439	4,709,101	4,743,463
Debt Charges - Interest		49,401	12,323	37,385	41,475	24,230	15,425	8,132
Amortization of Tangible Capital Assets		138,984	86,728	86,728	86,728	86,728	86,728	86,728
Total Expenses		6,963,432	7,755,528	7,561,200	7,330,083	7,389,557	7,413,414	7,440,483
<b>Other</b>								
Capital Expenditures		110,925	2,537,881	2,549,836	123,141	17,362	17,362	17,362
Landfill Closure & Post Closure Expenditures		-	3,219,886	3,246,945	-	-	-	-
Proceeds from Long Term Debt		-	(1,064,000)	(1,034,682)	-	-	-	-
Debt Principal Repayment		319,224	344,170	405,448	526,262	366,549	206,937	206,937
Transfer to/(from) Reserves		962,414	(1,165,756)	(1,191,613)	55,870	55,870	55,870	55,870
Transfer to/(from) Appropriated Surplus		(26,839)	(585,000)	(674,145)	-	-	-	-
Transfer to/(from) Other Funds		189	(25,952)	55,526	-	-	-	-
Unfunded Amortization		(86,736)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)
Transfer (to)/from Unfunded Liability		1,225,383	(2,319,886)	(2,346,945)	900,000	900,000	900,000	900,000
Total Other		2,504,560	854,615	923,642	1,518,545	1,253,053	1,093,441	1,093,441
Regional Solid Waste (Surplus)/Deficit:		7	-	-	-	-	-	-

Capital Project Summary

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2024	2024	2025	2026	2027	2028	2029
CP1257	Power Supply System Replacement	1,598	264,228	335,892	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	30,487	825,960	808,812	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	16,414	60,000	43,584	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	16,947	165,012	148,068	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	10,198	941,016	930,804	-	-	-	-
CP1405	SL Internet Connectivity Improvements	-	7,572	-	-	-	-	-
CP1412	Sechelt Landfill Scale	27,002	150,000	123,000	-	-	-	-
CP1434	Sechelt Landfill Generator	-	-	86,784	-	-	-	-
CP1446	2024 Supply and install Indicator ZM405	8,279	-	-	-	-	-	-
Capital Projects Total:		110,925	2,413,788	2,476,944				

**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.



Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
355		2024	2024	2025	2026	2027	2028	2029
Revenues								
User Fees & Service Charges		1,247,969	1,244,679	1,310,202	1,599,955	1,658,107	1,717,331	1,779,622
Investment Income		24,757	-	-	-	-	-	-
Internal Recoveries		1,178	-	-	-	-	-	-
Total Revenues		1,273,904	1,244,679	1,310,202	1,599,955	1,658,107	1,717,331	1,779,622
Expenses								
Administration		113,028	113,030	88,854	88,854	88,854	88,854	88,854
Wages and Benefits		24,572	61,987	67,643	69,502	70,894	70,894	70,894
Operating		1,097,276	1,096,662	1,224,610	1,441,599	1,498,359	1,557,583	1,619,874
Amortization of Tangible Capital Assets		9,684	9,684	9,684	9,684	9,684	9,684	9,684
Total Expenses		1,244,560	1,281,363	1,390,791	1,609,639	1,667,791	1,727,015	1,789,306
Other								
Transfer to/(from) Reserves		39,033	(27,000)	(70,905)	-	-	-	-
Unfunded Amortization		(9,684)	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)
Total Other		29,349	(36,684)	(80,589)	(9,684)	(9,684)	(9,684)	(9,684)
Refuse Collection (Surplus)/Deficit:		5	-	-	-	-	-	-

**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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		342,672	343,113	412,755	412,755	412,755	412,755	412,755
User Fees & Service Charges		634,054	623,123	655,854	655,854	655,854	655,854	655,854
Investment Income		92,749	-	-	-	-	-	-
Internal Recoveries		4,132	-	-	-	-	-	-
Other Revenue		7,965	-	-	-	-	-	-
Total Revenues		1,081,572	966,236	1,068,609	1,068,609	1,068,609	1,068,609	1,068,609
<b>Expenses</b>								
Administration		75,432	75,437	98,305	98,305	98,305	98,305	98,305
Wages and Benefits		218,790	305,773	355,952	372,601	378,294	378,294	378,294
Operating		188,198	490,406	565,510	157,599	157,474	157,474	157,474
Debt Charges - Interest		8,213	8,363	6,866	5,850	5,250	4,650	4,050
Amortization of Tangible Capital Assets		163,264	161,381	163,263	163,263	163,263	163,263	163,263
Total Expenses		653,897	1,041,360	1,189,896	797,618	802,586	801,986	801,386
<b>Other</b>								
Capital Expenditures		48,191	1,128,639	1,252,669	186,862	185,277	155,277	185,277
Debt Principal Repayment		32,540	32,458	36,387	20,000	20,000	20,000	20,000
Transfer to/(from) Reserves		513,411	(186,994)	(362,599)	227,392	224,009	254,609	225,209
Transfer to/(from) Other Funds		(3,197)	(887,846)	(884,481)	-	-	-	-
Unfunded Amortization		(163,264)	(161,381)	(163,263)	(163,263)	(163,263)	(163,263)	(163,263)
Total Other		427,681	(75,124)	(121,287)	270,991	266,023	266,623	267,223
North Pender Harbour Water Service (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2024	2024	2025	2026	2027	2028	2029
CP1051	North Pender Water - Meter Installations (Base)	20,741	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	5,953	-	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	7,094	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	-	-	-	-
CP1319	NPH Watermain Replacement	5,978	842,820	839,088	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	3,936	5,100	1,164	-	-	-	-
CP1389	SCADA Upgrade [365]	4,492	57,720	107,627	-	-	-	-
CP1424	North Pender Water - Minor Capital (Base)	-	-	30,000	30,000	30,000	-	30,000
CP1432	Leak Detection Equipment [365]	-	-	3,756	-	-	-	-
Capital Projects Total:		48,194	1,054,140	1,130,135	51,000	51,000	21,000	51,000

## 366 South Pender Harbour Water Service



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

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

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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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
366		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes	563,928	563,923	657,381	657,381	657,381	657,381	657,381	657,381
User Fees & Service Charges	990,833	970,463	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976
Investment Income	155,965	18,441	19,613	22,059	24,597	27,231	29,963	
Gain on Disposal of Tangible Assets	(1,000)	-	-	-	-	-	-	-
Internal Recoveries	821	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	1,710,547	1,552,827	1,757,970	1,760,416	1,762,954	1,765,588	1,768,320	
<b>Expenses</b>								
Administration	128,844	128,842	148,525	148,525	148,525	148,525	148,525	148,525
Wages and Benefits	390,051	492,711	570,690	593,238	601,588	601,588	601,588	601,588
Operating	338,622	645,134	1,005,026	308,139	307,889	307,889	307,889	307,889
Debt Charges - Interest	53,759	53,020	65,784	63,503	62,603	60,973	59,377	
Amortization of Tangible Capital Assets	324,493	327,204	324,494	324,494	324,494	324,494	324,494	324,494
Total Expenses	1,235,769	1,646,911	2,114,519	1,437,899	1,445,099	1,443,469	1,441,873	
<b>Other</b>								
Capital Expenditures	771,053	1,714,052	1,259,063	304,038	300,020	250,020	300,020	
Proceeds from Sale of TCA	(2,000)	-	-	-	-	-	-	-
Proceeds from Long Term Debt	(84,824)	(84,824)	-	-	-	-	-	-
Debt Principal Repayment	97,147	103,806	111,632	114,754	117,997	121,361	115,505	
Transfer to/(from) Reserves	89,651	(784,295)	(763,710)	228,219	224,332	275,232	235,416	
Transfer to/(from) Appropriated Surplus	-	-	(2,580)	-	-	-	-	-
Transfer to/(from) Other Funds	(70,768)	(715,619)	(636,460)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(1,000)	-	-	-	-	-	-	-
Unfunded Amortization	(324,493)	(327,204)	(324,494)	(324,494)	(324,494)	(324,494)	(324,494)	(324,494)
Total Other	474,766	(94,084)	(356,549)	322,517	317,855	322,119	326,447	
South Pender Harbour Water Service (Surplus)/Deficit:	(12)	-	-	-	-	-	-	-

## Capital Project Summary

### South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1052	South Pender Water - Meter Installations (Base)	17,258	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	23,002	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	692	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	37,200	37,824	-	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	5,004	5,004	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	100,477	99,828	-	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	574,602	646,236	82,860	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	1,055	588,864	588,864	-	-	-	-
CP1374	SPHWTP Heater Replacement	79	80,004	80,136	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	7,872	10,200	2,328	-	-	-	-
CP1390	SCADA Upgrade [366]	8,818	115,440	197,244	-	-	-	-
CP1425	South Pender Water - Minor Capital (Base)	-	-	50,004	50,004	50,004	-	50,004
CP1426	McNeill Lake Instrumentation	-	-	20,124	-	-	-	-
CP1433	Leak Detection Equipment [366]	-	-	7,500	-	-	-	-
Capital Projects Total:		771,055	1,608,396	1,059,060	75,000	75,000	24,996	75,000

## 370      **Regional Water Services**



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

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

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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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
370		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		5,276,291	5,275,282	5,625,387	5,625,387	5,625,387	5,625,387	5,625,387
Government Transfers		5,445,554	5,534,931	89,377	-	-	-	-
User Fees & Service Charges		9,295,530	9,107,572	9,684,372	9,684,372	9,684,372	9,684,372	9,684,372
Investment Income		1,106,728	82,900	95,468	12,570	19,196	31,921	61,405
Developer Contributions		87,950	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(17,125)	-	-	-	-	-	-
Internal Recoveries		21,983	-	-	-	-	-	-
Other Revenue		197,141	65,800	65,800	65,800	65,800	65,800	65,800
Total Revenues		21,414,052	20,066,485	15,560,404	15,388,129	15,394,755	15,407,480	15,436,964
<b>Expenses</b>								
Administration		1,206,096	1,206,100	1,443,822	1,443,822	1,443,822	1,443,822	1,443,822
Wages and Benefits		3,652,126	3,872,524	4,110,995	4,536,766	4,517,755	4,517,755	4,517,755
Operating		3,041,860	4,958,790	5,509,440	2,210,396	2,058,271	2,058,271	2,058,271
Debt Charges - Interest		419,496	513,164	540,079	568,182	562,264	998,217	972,407
Amortization of Tangible Capital Assets		2,120,986	1,753,963	2,120,984	2,120,984	2,120,984	2,120,984	2,120,984
Total Expenses		10,440,564	12,304,541	13,725,320	10,880,150	10,703,096	11,139,049	11,113,239
<b>Other</b>								
Capital Expenditures		8,850,279	21,963,686	36,202,884	2,910,542	2,840,568	2,830,727	2,832,474
Proceeds from Sale of TCA		(10,875)	-	-	-	-	-	-
Proceeds from Long Term Debt		(653,000)	(6,470,700)	(18,912,023)	-	-	-	-
Debt Principal Repayment		498,106	732,951	749,405	823,661	981,451	1,473,947	1,441,851
Transfer to/(from) Reserves		4,055,287	(6,062,407)	(6,828,982)	3,004,345	3,101,554	2,185,830	2,264,952
Transfer to/(from) Appropriated Surplus		(49,307)	(132,514)	(1,929,956)	(109,585)	(110,930)	(101,089)	(94,568)
Transfer to/(from) Other Funds		421,114	(515,109)	(5,325,260)	-	-	-	-
Transfer to/(from) Accumulated Surplus		(17,125)	-	-	-	-	-	-
Unfunded Amortization		(2,120,986)	(1,753,963)	(2,120,984)	(2,120,984)	(2,120,984)	(2,120,984)	(2,120,984)
Total Other		10,973,493	7,761,944	1,835,084	4,507,979	4,691,659	4,268,431	4,323,725
Regional Water Services (Surplus)/Deficit:		5	-	-	-	-	-	-

## Capital Project Summary

### Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1045	Regional Water - New Connections (Base)	57,843	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	750,314	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	742	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	111,408	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	106,794	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	13,359	20,004	20,004	20,004	20,004	20,004	20,004
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	58,718	114,876	440,964	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	1,413	-	-	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	108,165	287,244	194,904	-	-	-	-
CP1146	Regional Water - Contributed Assets	87,950	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	5,694,952	8,926,680	3,481,128	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	32,148	922,440	923,124	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	62,378	2,083,572	2,052,960	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	-	9,324	-	-	-	-	-
CP1214	Utility Vehicle Purchase	-	8,820	-	-	-	-	-
CP1239	Church Road Well- Construction Phase	199,521	390,168	265,932	-	-	-	-
CP1258	Groundwater Investigation-Langdale	121,844	653,340	569,172	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	219,677	148,680	-	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	5,349	5,892	600	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	3,563	69,996	69,996	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	50,285	50,280	-	-	-	-	-
CP1271	Eastbourne Groundwater Investigation	344	-	-	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	42,504	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	107,687	99,996	-	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	-	66,744	66,744	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	459,866	990,264	546,852	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	335,771	721,560	394,140	-	-	-	-
CP1321	Single Axle Dump Truck	-	225,000	225,000	-	-	-	-
CP1322	Light Duty Trucks	-	48,732	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	6,905	275,004	270,012	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	12,420	135,000	122,580	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	92,901	219,996	157,008	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	249,996	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	3,220	1,200,000	1,200,000	-	-	-	-

CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	99,996	-	-	-	-
CP1367	Generator Purchases	-	375,000	375,000	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	17,715	155,004	137,424	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	-	142,836	144,936	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	-	129,996	915,048	21,516	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	-	294,996	294,996	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	66,910	86,700	19,788	-	-	-	-
CP1391	SCADA Upgrade [370]	60,132	406,848	590,940	-	-	-	-
CP1415	Chapman Creek Environmental Monitoring Plan-(Capital Equipment)	-	-	30,000	-	-	-	-
CP1416	Chapman Intake Upgrades	-	-	205,680	32,532	-	-	-
CP1422	2025 Vehicle Replacement	-	-	249,996	-	-	-	-
CP1423	Utility Engineering Equipment	-	-	24,996	-	-	-	-
CP1431	Leak Detection Equipment [370]	-	-	63,756	-	-	-	-
CP1441	Gray Creek Intake & WTP	-	-	864,552	-	-	-	-
CP1442	Pressure Reducing Valve-Church Rd Optimization	-	-	315,000	-	-	-	-
CP1443	Flow Gauge (Chapman & Edwards Lake Siphon System)	-	-	90,000	-	-	-	-
CP1444	Langdale Wellfield Construction	-	-	17,853,216	67,236	68,580	58,740	52,224
CP1445	Light Duty Truck (2025)	-	-	95,004	-	-	-	-
CP1447	Forklift (Mason Road)	-	-	35,004	-	-	-	-
<b>Capital Projects Total:</b>		<b>8,850,294</b>	<b>21,203,076</b>	<b>35,244,540</b>	<b>1,686,876</b>	<b>1,634,172</b>	<b>1,624,332</b>	<b>1,617,816</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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
381		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes	3,000	3,000	3,300	3,600	3,900	3,900	3,900	3,900
User Fees & Service Charges	3,948	3,818	4,135	4,135	4,135	4,135	4,135	4,135
Investment Income	1,009	-	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-	-
Total Revenues	7,960	6,818	7,435	7,735	8,035	8,035	8,035	8,035
Expenses								
Administration	984	986	528	528	528	528	528	528
Wages and Benefits	1,524	1,958	1,974	2,021	2,064	2,064	2,064	2,064
Operating	207	2,903	2,905	1,065	1,065	1,065	1,065	1,065
Debt Charges - Interest	12	11	5	-	-	-	-	-
Total Expenses	2,727	5,858	5,412	3,614	3,657	3,657	3,657	3,657
Other								
Capital Expenditures	-	-	-	-	-	-	-	-
Debt Principal Repayment	118	117	150	-	-	-	-	-
Transfer to/(from) Reserves	5,105	843	1,873	4,121	4,378	4,378	4,378	4,378
Total Other	5,223	960	2,023	4,121	4,378	4,378	4,378	4,378
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(10)	-	-	-	-	-	-

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		36,504	36,500	40,150	40,150	40,150	40,150	40,150
Government Transfers		56,756	719,475	662,719	-	-	-	-
User Fees & Service Charges		59,446	58,454	58,454	58,454	58,454	58,454	58,454
Investment Income		14,727	-	-	-	-	-	-
Internal Recoveries		56	-	-	-	-	-	-
Total Revenues		167,489	814,429	761,323	98,604	98,604	98,604	98,604
<b>Expenses</b>								
Administration		7,824	7,824	9,682	9,682	9,682	9,682	9,682
Wages and Benefits		16,266	25,914	26,043	26,757	27,295	27,295	27,295
Operating		16,625	35,659	32,377	26,413	26,413	26,413	26,413
Debt Charges - Interest		100	92	302	2,747	2,131	1,519	898
Amortization of Tangible Capital Assets		8,964	8,958	8,958	8,958	8,958	8,958	8,958
Total Expenses		49,779	78,447	77,362	74,557	74,479	73,867	73,246
<b>Other</b>								
Capital Expenditures		84,448	937,619	886,332	3,763	3,837	3,837	3,837
Proceeds from Long Term Debt		-	(99,591)	(88,078)	-	-	-	-
Debt Principal Repayment		1,013	9,319	2,775	17,616	17,616	17,616	17,616
Transfer to/(from) Reserves		29,704	(92,905)	(87,095)	11,626	11,630	12,242	12,863
Transfer to/(from) Appropriated Surplus		11,513	-	(11,513)	-	-	-	-
Transfer to/(from) Other Funds		-	(9,502)	(9,502)	-	-	-	-
Unfunded Amortization		(8,964)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other		117,714	735,982	683,961	24,047	24,125	24,737	25,358
Woodcreek Park Waste Water Plant (Surplus)/Deficit:		4	-	-	-	-	-	-

Capital Project Summary

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2024	2024	2025	2026	2027	2028	2029
CP1187	Woodcreek Park Sand Filter Remediation	229	-	-	-	-	-	-
CP1345	Woodcreek Park WWTP System Upgrade	84,219	906,744	849,984	-	-	-	-
CP1365	Woodcreek Park-WWTP Collection System Designs	-	18,924	18,924	-	-	-	-
Capital Projects Total:		84,448	925,668	868,908				



383

Sunnyside Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

# Sunnyside Waste Water Plant

383

Actuals

Amended  
Budget

Adopted Budget

Financial Plan; Forecast Budget

2024

2024

2025

2026

2027

2028

2029

## Revenues

Frontage & Parcel Taxes	5,520	5,522	6,622	7,722	8,822	8,822	8,822
User Fees & Service Charges	6,407	6,325	6,800	6,800	6,800	6,800	6,800
Investment Income	2,404	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
Other Revenue	813	-	-	-	-	-	-
<b>Total Revenues</b>	<b>15,147</b>	<b>11,847</b>	<b>13,422</b>	<b>14,522</b>	<b>15,622</b>	<b>15,622</b>	<b>15,622</b>

## Expenses

Administration	1,080	1,081	2,528	2,528	2,528	2,528	2,528
Wages and Benefits	843	2,144	2,118	2,175	2,219	2,219	2,219
Operating	18,189	27,892	11,593	869	869	869	869
Debt Charges - Interest	12	11	5	-	-	-	-
<b>Total Expenses</b>	<b>20,124</b>	<b>31,128</b>	<b>16,244</b>	<b>5,572</b>	<b>5,616</b>	<b>5,616</b>	<b>5,616</b>

## Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	118	117	150	-	-	-	-
Transfer to/(from) Reserves	(5,091)	(19,398)	(2,972)	8,950	10,006	10,006	10,006
<b>Total Other</b>	<b>(4,973)</b>	<b>(19,281)</b>	<b>(2,822)</b>	<b>8,950</b>	<b>10,006</b>	<b>10,006</b>	<b>10,006</b>

Sunnyside Waste Water Plant (Surplus)/Deficit:

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## 384 Jolly Roger Waste Water Plant



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

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

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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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		7,812	7,812	9,412	11,012	12,612	12,612	12,612
User Fees & Service Charges		31,328	30,583	32,550	32,550	32,550	32,550	32,550
Investment Income		5,759	-	-	-	-	-	-
Internal Recoveries		28	-	-	-	-	-	-
Total Revenues		44,927	38,395	41,962	43,562	45,162	45,162	45,162
Expenses								
Administration		3,924	3,920	4,802	4,802	4,802	4,802	4,802
Wages and Benefits		8,535	12,348	12,310	12,650	12,902	12,902	12,902
Operating		11,370	40,185	50,239	15,090	15,090	15,090	15,090
Debt Charges - Interest		50	46	20	-	-	-	-
Amortization of Tangible Capital Assets		1,548	1,547	1,547	1,547	1,547	1,547	1,547
Total Expenses		25,427	58,046	68,918	34,089	34,341	34,341	34,341
Other								
Capital Expenditures		-	-	-	-	-	-	-
Debt Principal Repayment		506	509	653	-	-	-	-
Transfer to/(from) Reserves		20,552	(18,613)	(26,062)	11,020	12,368	12,368	12,368
Unfunded Amortization		(1,548)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other		19,510	(19,651)	(26,956)	9,473	10,821	10,821	10,821
Jolly Roger Waste Water Plant (Surplus)/Deficit:		10	-	-	-	-	-	-

## 385      Secret Cove Waste Water Plant

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

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

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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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
385		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		10,560	11,968	15,368	18,768	22,168	22,168	22,168
User Fees & Service Charges		28,847	28,612	31,026	31,026	31,026	31,026	31,026
Investment Income		4,651	-	-	-	-	-	-
Internal Recoveries		27	-	-	-	-	-	-
Total Revenues		44,085	40,580	46,394	49,794	53,194	53,194	53,194
Expenses								
Administration		3,972	3,973	4,996	4,996	4,996	4,996	4,996
Wages and Benefits		8,534	12,460	12,413	12,757	13,010	13,010	13,010
Operating		10,335	41,102	51,156	13,656	13,656	13,656	13,656
Debt Charges - Interest		50	46	20	-	-	-	-
Amortization of Tangible Capital Assets		1,620	1,615	1,615	1,615	1,615	1,615	1,615
Total Expenses		24,511	59,196	70,200	33,024	33,277	33,277	33,277
Other								
Capital Expenditures		-	-	-	-	-	-	-
Debt Principal Repayment		506	509	653	-	-	-	-
Transfer to/(from) Reserves		20,690	(17,510)	(22,844)	18,385	21,532	21,532	21,532
Unfunded Amortization		(1,620)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other		19,576	(18,616)	(23,806)	16,770	19,917	19,917	19,917
Secret Cove Waste Water Plant (Surplus)/Deficit:		2	-	-	-	-	-	-

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		53,148	53,152	61,952	70,752	79,552	79,552	79,552
User Fees & Service Charges		60,866	57,057	59,496	59,496	59,496	59,496	59,496
Investment Income		38,724	-	-	-	-	-	-
Internal Recoveries		58	-	-	-	-	-	-
Total Revenues		152,796	110,209	121,448	130,248	139,048	139,048	139,048
<b>Expenses</b>								
Administration		7,188	7,185	6,814	6,814	6,814	6,814	6,814
Wages and Benefits		17,528	15,192	12,194	19,239	19,620	19,620	19,620
Operating		37,268	55,105	55,187	41,337	41,337	41,337	41,337
Debt Charges - Interest		50	46	20	-	-	-	-
Amortization of Tangible Capital Assets		8,892	8,892	8,892	8,892	8,892	8,892	8,892
Total Expenses		70,926	86,420	83,107	76,282	76,663	76,663	76,663
<b>Other</b>								
Capital Expenditures		-	167,012	277,686	11,897	12,134	12,134	12,134
Debt Principal Repayment		506	509	653	-	-	-	-
Transfer to/(from) Reserves		90,261	(134,840)	(231,106)	50,961	59,143	59,143	59,143
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)
Total Other		81,875	23,789	38,341	53,966	62,385	62,385	62,385
Lee Bay Waste Water Plant (Surplus)/Deficit:		5	-	-	-	-	-	-



Capital Project Summary

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2024	2024	2025	2026	2027	2028	2029
CP1378	Filter Commissioning	-	86,016	86,676	-	-	-	-
CP1406	Generator Replacement	-	81,000	81,000	-	-	-	-
CP1427	Electrical Upgrades	-	-	109,992	-	-	-	-
Capital Projects Total:			167,016	277,668				

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		29,484	29,481	34,131	38,781	44,361	44,361	44,361
Government Transfers		-	10,000	10,000	-	-	-	-
User Fees & Service Charges		111,371	108,886	98,900	98,900	98,900	98,900	98,900
Investment Income		8,540	1,308	1,660	2,022	2,395	2,780	3,176
Internal Recoveries		89	-	-	-	-	-	-
Total Revenues		149,484	149,675	144,691	139,703	145,656	146,041	146,437
<b>Expenses</b>								
Administration		12,084	12,081	13,019	13,019	13,019	13,019	13,019
Wages and Benefits		20,186	45,221	36,594	37,599	38,350	38,350	38,350
Operating		41,733	74,344	55,452	40,452	40,452	40,452	40,452
Debt Charges - Interest		7,546	7,540	7,488	7,448	7,448	7,448	7,448
Amortization of Tangible Capital Assets		42,684	42,682	42,682	42,682	42,682	42,682	42,682
Total Expenses		124,233	181,868	155,235	141,200	141,951	141,951	141,951
<b>Other</b>								
Capital Expenditures		-	16,155	410	420	431	431	431
Debt Principal Repayment		12,740	12,748	13,387	12,443	12,816	13,201	13,596
Transfer to/(from) Reserves		55,084	(18,414)	17,843	28,322	33,140	33,140	33,141
Transfer to/(from) Appropriated Surplus		-	-	498	-	-	-	-
Transfer to/(from) Other Funds		109	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	-	-	-	-	-	-
Unfunded Amortization		(42,684)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)
Total Other		25,249	(32,193)	(10,544)	(1,497)	3,705	4,090	4,486
Square Bay Waste Water Plant (Surplus)/Deficit:		(2)	-	-	-	-	-	-

Capital Project Summary

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2024	2024	2025	2026	2027	2028	2029
CP1185 Square Bay Infiltration Reduction		-	13,416	-	-	-	-	-
Capital Projects Total:			13,416					

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes	20,004	20,000	22,000	22,000	22,000	22,000	22,000	22,000
Government Transfers	-	751,997	751,997	-	-	-	-	-
User Fees & Service Charges	59,389	57,089	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income	6,247	-	-	-	-	-	-	-
Internal Recoveries	52	-	-	-	-	-	-	-
Total Revenues	85,692	829,086	831,086	79,089	79,089	79,089	79,089	79,089
<b>Expenses</b>								
Administration	6,720	6,714	5,275	5,275	5,275	5,275	5,275	5,275
Wages and Benefits	10,486	21,794	23,437	24,079	24,561	24,561	24,561	24,561
Operating	21,537	30,218	30,274	26,274	26,274	26,274	26,274	26,274
Debt Charges - Interest	50	3,139	600	3,062	2,362	1,667	961	
Amortization of Tangible Capital Assets	3,792	3,764	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	42,585	65,629	63,350	62,454	62,236	61,541	60,835	
<b>Other</b>								
Capital Expenditures	3,751	1,036,929	1,040,003	15,451	15,762	15,762	15,762	
Proceeds from Long Term Debt	-	(112,501)	(100,033)	-	-	-	-	
Debt Principal Repayment	506	9,884	3,987	20,007	20,007	20,007	20,007	
Transfer to/(from) Reserves	40,753	(31,019)	(34,521)	(15,059)	(15,152)	(14,457)	(13,751)	
Transfer to/(from) Appropriated Surplus	1,864	-	(12,468)	-	-	-	-	
Transfer to/(from) Other Funds	-	(136,072)	(125,468)	-	-	-	-	
Unfunded Amortization	(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	
Total Other	43,106	763,457	767,736	16,635	16,853	17,548	18,254	
Langdale Waste Water Plant (Surplus)/Deficit:	(1)	-	-	-	-	-	-	

Capital Project Summary

Langdale Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388		2024	2024	2025	2026	2027	2028	2029
CP1337	Langdale Wastewater Treatment System Upgrade	3,751	1,024,968	1,024,968	-	-	-	-
Capital Projects Total:		3,751	1,024,968	1,024,968				

## 389 Canoe Rd Waste Water Plant



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

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

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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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		5,244	5,243	5,743	6,243	6,743	6,743	6,743
User Fees & Service Charges		5,953	5,912	5,912	5,912	5,912	5,912	5,912
Investment Income		999	-	-	-	-	-	-
Internal Recoveries		4	-	-	-	-	-	-
Total Revenues		12,200	11,155	11,655	12,155	12,655	12,655	12,655
Expenses								
Administration		1,176	1,175	917	917	917	917	917
Wages and Benefits		893	2,877	2,782	2,902	2,961	2,961	2,961
Operating		1,138	5,750	5,685	733	733	733	733
Debt Charges - Interest		95	11	5	-	-	-	-
Amortization of Tangible Capital Assets		1,764	1,760	1,760	1,760	1,760	1,760	1,760
Total Expenses		5,066	11,573	11,149	6,312	6,371	6,371	6,371
Other								
Capital Expenditures		-	-	-	-	-	-	-
Debt Principal Repayment		3,666	3,664	150	-	-	-	-
Transfer to/(from) Reserves		5,231	(2,322)	2,116	7,603	8,044	8,044	8,044
Unfunded Amortization		(1,764)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other		7,133	(418)	506	5,843	6,284	6,284	6,284
Canoe Rd Waste Water Plant (Surplus)/Deficit:		(1)	-	-	-	-	-	-

390

Merrill Crescent Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		6,996	7,000	7,700	8,400	9,100	9,100	9,100
User Fees & Service Charges		27,953	27,276	27,276	27,276	27,276	27,276	27,276
Investment Income		1,917	-	-	-	-	-	-
Internal Recoveries		17	-	-	-	-	-	-
Total Revenues		36,883	34,276	34,976	35,676	36,376	36,376	36,376
Expenses								
Administration		2,904	2,908	1,956	1,956	1,956	1,956	1,956
Wages and Benefits		6,165	7,794	9,087	9,337	9,522	9,522	9,522
Operating		4,832	9,120	9,094	9,094	9,094	9,094	9,094
Debt Charges - Interest		112	46	20	-	-	-	-
Amortization of Tangible Capital Assets		2,052	2,048	2,048	2,048	2,048	2,048	2,048
Total Expenses		16,065	21,916	22,205	22,435	22,620	22,620	22,620
Other								
Capital Expenditures		-	30,233	30,308	5,452	5,560	5,560	5,560
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		3,158	3,162	653	-	-	-	-
Transfer to/(from) Reserves		19,712	11,246	14,166	9,837	10,244	10,244	10,244
Transfer to/(from) Other Funds		-	(30,233)	(30,308)	-	-	-	-
Unfunded Amortization		(2,052)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other		20,818	12,360	12,771	13,241	13,756	13,756	13,756
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2024	2024	2025	2026	2027	2028	2029
CP1377	Merril Crescent Electrical Replacement	-	30,240	30,312	-	-	-	-
Capital Projects Total:			30,240	30,312				

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		25,416	25,416	29,016	31,710	36,216	36,216	36,216
User Fees & Service Charges		44,328	43,818	43,818	43,818	43,818	43,818	43,818
Investment Income		7,915	-	-	-	-	-	-
Internal Recoveries		40	-	-	-	-	-	-
Total Revenues		77,699	69,234	72,834	75,528	80,034	80,034	80,034
<b>Expenses</b>								
Administration		5,208	5,210	4,318	4,318	4,318	4,318	4,318
Wages and Benefits		12,380	17,154	17,014	17,483	17,838	17,838	17,838
Operating		24,773	23,005	23,093	23,093	23,093	23,093	23,093
Debt Charges - Interest		50	46	20	-	-	-	-
Amortization of Tangible Capital Assets		6,264	6,261	6,261	6,261	6,261	6,261	6,261
Total Expenses		48,675	51,676	50,706	51,155	51,510	51,510	51,510
<b>Other</b>								
Capital Expenditures		-	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		506	509	653	-	-	-	-
Transfer to/(from) Reserves		34,781	23,310	27,736	30,634	34,785	34,785	34,785
Unfunded Amortization		(6,264)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other		29,023	17,558	22,128	24,373	28,524	28,524	28,524
Curran Rd Waste Water Plant (Surplus)/Deficit:		(1)	-	-	-	-	-	-

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
392		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		15,504	15,500	17,050	18,600	20,150	21,700	21,700
User Fees & Service Charges		41,726	40,532	40,532	40,532	40,532	40,532	40,532
Investment Income		3,321	-	-	-	-	-	-
Internal Recoveries		37	-	-	-	-	-	-
Total Revenues		60,588	56,032	57,582	59,132	60,682	62,232	62,232
<b>Expenses</b>								
Administration		5,856	5,859	3,927	3,927	3,927	3,927	3,927
Wages and Benefits		7,697	22,650	13,921	14,300	14,587	14,587	14,587
Operating		13,891	13,682	18,715	18,715	18,715	18,715	18,715
Debt Charges - Interest		100	92	40	-	-	-	-
Amortization of Tangible Capital Assets		7,680	7,677	7,677	7,677	7,677	7,677	7,677
Total Expenses		35,224	49,960	44,280	44,619	44,906	44,906	44,906
<b>Other</b>								
Capital Expenditures		-	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		1,013	1,020	1,307	-	-	-	-
Transfer to/(from) Reserves		32,029	12,729	19,672	22,190	23,453	25,003	25,003
Unfunded Amortization		(7,680)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other		25,362	6,072	13,302	14,513	15,776	17,326	17,326
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		(2)	-	-	-	-	-	-



393

Lillies Lake Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		8,820	8,816	10,266	11,716	13,166	13,166	13,166
User Fees & Service Charges		32,075	32,017	32,017	32,017	32,017	32,017	32,017
Investment Income		2,859	-	-	-	-	-	-
Internal Recoveries		28	-	-	-	-	-	-
Total Revenues		43,782	40,833	42,283	43,733	45,183	45,183	45,183
<b>Expenses</b>								
Administration		4,080	4,077	3,599	3,599	3,599	3,599	3,599
Wages and Benefits		12,509	13,641	13,399	13,769	14,042	14,042	14,042
Operating		13,921	17,909	17,956	13,956	13,956	13,956	13,956
Debt Charges - Interest		50	46	20	-	-	-	-
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		35,420	40,533	39,834	36,184	36,457	36,457	36,457
<b>Other</b>								
Capital Expenditures		6	18,521	17,162	1,428	1,458	1,458	1,468
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		506	509	653	-	-	-	-
Transfer to/(from) Reserves		12,711	(13,870)	(10,506)	10,981	12,128	12,128	12,118
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		8,363	300	2,449	7,549	8,726	8,726	8,726
Lillies Lake Waste Water Plant (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2024	2024	2025	2026	2027	2028	2029
CP1315	System Repairs & Upgrades	6	15,780	15,768	-	-	-	-
Capital Projects Total:		6	15,780	15,768				

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		13,272	12,462	14,012	15,562	17,112	17,112	17,112
User Fees & Service Charges		21,888	22,477	24,277	24,277	24,277	24,277	24,277
Investment Income		5,994	-	-	-	-	-	-
Internal Recoveries		20	-	-	-	-	-	-
Total Revenues		41,174	34,939	38,289	39,839	41,389	41,389	41,389
Expenses								
Administration		3,684	3,678	2,472	2,472	2,472	2,472	2,472
Wages and Benefits		7,909	10,338	10,106	10,383	10,588	10,588	10,588
Operating		8,393	9,214	11,266	11,266	11,266	11,266	11,266
Debt Charges - Interest		50	46	20	-	-	-	-
Amortization of Tangible Capital Assets		7,692	7,687	7,687	7,687	7,687	7,687	7,687
Total Expenses		27,728	30,963	31,551	31,808	32,013	32,013	32,013
Other								
Capital Expenditures		-	-	-	-	-	-	-
Debt Principal Repayment		506	509	653	-	-	-	-
Transfer to/(from) Reserves		20,646	11,154	13,772	15,718	17,063	17,063	17,063
Unfunded Amortization		(7,692)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other		13,460	3,976	6,738	8,031	9,376	9,376	9,376
Painted Boat Waste Water Plant (Surplus)/Deficit:		14	-	-	-	-	-	-

Capital Project Summary

Painted Boat Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394	2024	2024	2025	2026	2027	2028	2029
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

395

Sakinaw Ridge Waste Water Plant



About:

Operates a community package treatment plant and septic disposal system.

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Frontage & Parcel Taxes		25,000	25,003	25,503	25,503	25,503	25,503	25,503
User Fees & Service Charges		16,671	14,560	17,207	17,207	17,207	17,207	17,207
Investment Income		4,606	-	-	-	-	-	-
Internal Recoveries		33	-	-	-	-	-	-
Total Revenues		46,310	39,563	42,710	42,710	42,710	42,710	42,710
<b>Expenses</b>								
Administration		5,772	5,771	4,309	4,309	4,309	4,309	4,309
Wages and Benefits		8,453	16,504	16,463	16,917	17,253	17,253	17,253
Operating		6,440	15,460	9,527	9,527	9,527	9,527	9,527
Debt Charges - Interest		100	92	40	-	-	-	-
Amortization of Tangible Capital Assets		16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses		36,893	53,954	46,466	46,880	47,216	47,216	47,216
<b>Other</b>								
Capital Expenditures		-	-	-	-	-	-	-
Debt Principal Repayment		1,012	1,019	1,306	-	-	-	-
Transfer to/(from) Reserves		24,540	717	11,065	11,957	11,621	11,621	11,621
Transfer to/(from) Accumulated Surplus		-	-	-	-	-	-	-
Unfunded Amortization		(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other		9,424	(14,391)	(3,756)	(4,170)	(4,506)	(4,506)	(4,506)
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:		7	-	-	-	-	-	-



Capital Project Summary

Sakinaw Ridge Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395	2024	2024	2025	2026	2027	2028	2029
		-	-	-	-	-	-
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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	15,131	17,113	20,623	21,848	25,246	3,398	15.55%
Area B - Halfmoon Bay	13,565	14,328	17,610	18,098	21,722	3,624	20.02%
Area D - Roberts Creek	10,618	10,823	13,398	13,765	16,154	2,389	17.36%
Area E - Elphinstone	8,014	8,315	10,408	10,606	12,836	2,230	21.03%
Area F - West Howe Sound	14,072	13,900	16,649	17,717	21,450	3,733	21.07%
<b>Member Municipalities</b>							
District of Sechelt	28,272	30,150	38,961	38,869	45,923	7,054	18.15%
Town of Gibsons	13,103	13,288	16,935	17,398	21,367	3,969	22.81%
shíshálh Nation Government District	2,181	2,161	2,553	2,698	3,300	602	22.31%
<b>Net Taxes Levied</b>	<b>104,956</b>	<b>110,079</b>	<b>137,137</b>	<b>141,000</b>	<b>167,998</b>	<b>26,998</b>	<b>19.15%</b>
<b>Limit by law</b>	505,862	505,862	563,421	559,919	568,292		<b>100.00%</b>

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

	2021	2022	2023	2024	2025
Residential [01]	.67	.53	.60	.62	.72
Utilities [02]	2.34	1.87	2.09	2.15	2.51
Major Industry [04]	2.28	1.82	2.03	2.09	2.44
Light Industry [05]	2.28	1.82	2.03	2.09	2.44
Business and Other [06]	1.64	1.31	1.46	1.51	1.76
Managed Forest Land [07]	2.01	1.60	1.79	1.85	2.15
Rec/Non Profit [08]	.67	.53	.60	.62	.72
Farm [09]	.67	.53	.60	.62	.72

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400	2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>							
Tax Requisitions	141,000	141,000	167,998	201,065	200,802	198,829	196,831
User Fees & Service Charges	50,234	61,134	61,134	61,134	61,134	61,134	61,134
Investment Income	28,865	-	-	-	-	-	-
Internal Recoveries	160	-	-	-	-	-	-
Other Revenue	2,175	-	-	-	-	-	-
Total Revenues	222,434	202,134	229,132	262,199	261,936	259,963	257,965
<b>Expenses</b>							
Administration	21,924	21,925	19,315	19,315	19,315	19,315	19,315
Wages and Benefits	45,916	76,974	83,764	86,068	87,790	87,790	87,790
Operating	73,583	80,322	74,069	74,069	74,069	74,069	74,069
Debt Charges - Interest	-	-	5,621	8,020	6,035	4,062	2,064
Amortization of Tangible Capital Assets	4,140	4,144	4,144	4,144	4,144	4,144	4,144
Total Expenses	145,563	183,365	186,913	191,616	191,353	189,380	187,382
<b>Other</b>							
Capital Expenditures	107,546	595,464	495,713	-	-	-	-
Proceeds from Long Term Debt	-	(294,800)	(283,634)	-	-	-	-
Debt Principal Repayment	-	4,913	28,363	56,727	56,727	56,727	56,727
Transfer to/(from) Reserves	(37,706)	(282,664)	(182,913)	18,000	18,000	18,000	18,000
Transfer to/(from) Appropriated Surplus	11,166	-	(11,166)	-	-	-	-
Unfunded Amortization	(4,140)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)
Total Other	76,866	18,769	42,219	70,583	70,583	70,583	70,583
Cemetery (Surplus)/Deficit:	(5)	-	-	-	-	-	-

Capital Project Summary

Cemetery		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400		2024	2024	2025	2026	2027	2028	2029
CP1353	Solid Waste Bylaw Implementation- Cemetery	3,357	6,060	-	-	-	-	-
CP1368	Seaview Cemetery Expansion	104,189	589,404	495,708	-	-	-	-
Capital Projects Total:		107,546	595,464	495,708				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	163,427	170,857	178,611	189,012	197,255	8,243	4.36%
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							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>163,427</b>	<b>170,857</b>	<b>178,611</b>	<b>189,012</b>	<b>197,255</b>	<b>8,243</b>	<b>4.36%</b>
<b>Limit by law</b>	922,983	922,983	992,531	1,020,314	1,008,316		

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

	2021	2022	2023	2024	2025
Residential [01]	7.23	5.34	5.18	5.32	5.61
Utilities [02]	25.31	18.68	18.11	18.64	19.63
Major Industry [04]	-	-	-	-	-
Light Industry [05]	24.59	18.15	17.60	18.10	19.07
Business and Other [06]	17.72	13.08	12.68	13.04	13.74
Managed Forest Land [07]	21.69	16.01	15.53	15.97	16.83
Rec/Non Profit [08]	7.23	5.34	5.18	5.32	5.61
Farm [09]	7.23	5.34	5.18	5.32	5.61

Pender Harbour Health Clinic		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
410		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	189,012	189,012	197,255	197,908	197,908	197,908	197,908
	Investment Income	2,102	-	-	-	-	-	-
	Internal Recoveries	178	-	-	-	-	-	-
	Total Revenues	191,292	189,012	197,255	197,908	197,908	197,908	197,908
Expenses								
	Administration	8,976	8,972	7,868	7,868	7,868	7,868	7,868
	Operating	175,559	175,040	185,040	185,040	185,040	185,040	185,040
	Total Expenses	184,535	184,012	192,908	192,908	192,908	192,908	192,908
Other								
	Transfer to/(from) Reserves	6,113	5,000	5,000	5,000	5,000	5,000	5,000
	Prior Year (Surplus)/Deficit	-	-	(653)	-	-	-	-
	Total Other	6,113	5,000	4,347	5,000	5,000	5,000	5,000
Pender Harbour Health Clinic (Surplus)/Deficit:		(644)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	25,525	29,821	31,111	33,369	30,723	(2,646)	(7.93%) 15.03%
Area B - Halfmoon Bay	22,882	24,968	26,567	27,641	26,433	(1,208)	(4.37%) 12.93%
Area D - Roberts Creek	17,911	18,860	20,212	21,024	19,658	(1,366)	(6.50%) 9.62%
Area E - Elphinstone	13,519	14,490	15,702	16,199	15,621	(578)	(3.57%) 7.64%
Area F - West Howe Sound	23,738	24,222	25,117	27,059	26,102	(957)	(3.54%) 12.77%
<b>Member Municipalities</b>							
District of Sechelt	47,693	52,538	58,777	59,366	55,885	(3,481)	(5.86%) 27.34%
Town of Gibsons	22,104	23,155	25,548	26,572	26,002	(570)	(2.15%) 12.72%
shishálh Nation Government District	3,678	3,766	3,852	4,121	4,016	(105)	(2.55%) 1.96%
<b>Net Taxes Levied</b>	<b>177,050</b>	<b>191,820</b>	<b>206,885</b>	<b>215,351</b>	<b>204,440</b>	<b>(10,911)</b>	<b>(5.07%) 100.00%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	1.13	.93	.90	.94	.87
Utilities [02]	3.95	3.26	3.16	3.29	3.06
Major Industry [04]	3.84	3.17	3.07	3.20	2.97
Light Industry [05]	3.84	3.17	3.07	3.20	2.97
Business and Other [06]	2.77	2.28	2.21	2.30	2.14
Managed Forest Land [07]	3.39	2.80	2.70	2.82	2.62
Rec/Non Profit [08]	1.13	.93	.90	.94	.87
Farm [09]	1.13	.93	.90	.94	.87

Regional Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
500		2024	2024	2025	2026	2027	2028	2029
Revenues								
Grants in Lieu of Taxes		2	-	-	-	-	-	-
Tax Requisitions		215,352	215,351	204,440	212,802	215,771	215,787	215,804
User Fees & Service Charges		-	430	430	430	430	430	430
Investment Income		12,307	-	-	-	-	-	-
Internal Recoveries		181	-	-	-	-	-	-
Other Revenue		64,872	114,034	154,870	-	-	-	-
Total Revenues		292,714	329,815	359,740	213,232	216,201	216,217	216,234
Expenses								
Administration		37,872	37,872	54,763	54,763	54,763	54,763	54,763
Wages and Benefits		97,146	167,145	139,315	147,661	150,614	150,614	150,614
Operating		72,704	124,798	165,662	10,808	10,824	10,840	10,857
Total Expenses		207,722	329,815	359,740	213,232	216,201	216,217	216,234
Other								
Transfer to/(from) Reserves		84,995	-	-	-	-	-	-
Total Other		84,995	-	-	-	-	-	-
Regional Planning (Surplus)/Deficit:		3	-	-	-	-	-	-



## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	
<b>Electoral Areas</b>						\$	%	
Area A - Egmont/Pender Harbour	253,272	333,288	358,493	510,389	511,967	1,578	0.31%	28.24%
Area B - Halfmoon Bay	211,277	261,341	286,640	395,469	412,546	17,077	4.32%	22.75%
Area D - Roberts Creek	177,720	210,788	232,895	321,568	327,589	6,021	1.87%	18.07%
Area E - Elphinstone	134,138	161,949	180,928	247,774	260,309	12,535	5.06%	14.36%
Area F - West Howe Sound	163,784	183,075	199,434	284,479	300,589	16,110	5.66%	16.58%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shishálh Nation Government District								
<b>Net Taxes Levied</b>	<b>940,190</b>	<b>1,150,441</b>	<b>1,258,389</b>	<b>1,759,679</b>	<b>1,813,001</b>	<b>53,322</b>	<b>3.03%</b>	<b>100.00%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	11.21	10.41	10.39	14.38	14.56
Utilities [02]	39.22	36.45	36.36	50.32	50.95
Major Industry [04]	38.10	35.40	35.32	48.88	49.50
Light Industry [05]	38.10	35.40	35.32	48.88	49.50
Business and Other [06]	27.46	25.51	25.45	35.22	35.67
Managed Forest Land [07]	33.62	31.24	31.16	43.13	43.67
Rec/Non Profit [08]	11.21	10.41	10.39	14.38	14.56
Farm [09]	11.21	10.41	10.39	14.38	14.56

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		1,759,680	1,759,679	1,813,001	1,877,039	1,445,924	1,446,025	1,446,128
Government Transfers		28,845	178,845	150,000	-	-	-	-
User Fees & Service Charges		280,440	200,056	282,641	288,036	292,070	292,070	292,070
Investment Income		32,083	-	-	-	-	-	-
Internal Recoveries		1,443	-	-	-	-	-	-
Other Revenue		11,625	35,000	35,000	-	-	-	-
Total Revenues		2,114,116	2,173,580	2,280,642	2,165,075	1,737,994	1,738,095	1,738,198
Expenses								
Administration		223,824	223,825	314,072	314,072	314,072	314,072	314,072
Wages and Benefits		1,387,211	1,321,660	1,524,787	1,492,695	1,352,012	1,352,012	1,352,012
Operating		442,742	1,045,878	921,456	358,308	71,910	72,011	72,114
Amortization of Tangible Capital Assets		-	-	-	-	-	-	-
Total Expenses		2,053,777	2,591,363	2,760,315	2,165,075	1,737,994	1,738,095	1,738,198
Other								
Transfer to/(from) Reserves		136,445	(337,783)	(429,673)	-	-	-	-
Transfer to/(from) Appropriated Surplus		(75,071)	(80,000)	-	-	-	-	-
Transfer to/(from) Other Funds		(1,031)	-	(50,000)	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	-	-	-	-	-
Unfunded Amortization		-	-	-	-	-	-	-
Total Other		60,343	(417,783)	(479,673)	-	-	-	-
Rural Planning Services (Surplus)/Deficit:		4	-	-	-	-	-	-

## 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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2024	2024	2025	2026	2027	2028	2029
Revenues								
User Fees & Service Charges		11,494	20,500	20,500	500	500	500	500
Investment Income		18,861	-	-	-	-	-	-
Internal Recoveries		333,828	333,467	336,954	371,021	392,246	392,246	392,246
Other Revenue		16,021	-	-	-	-	-	-
Total Revenues		380,204	353,967	357,454	371,521	392,746	392,746	392,746
Expenses								
Wages and Benefits		307,557	288,741	292,228	311,295	317,520	317,520	317,520
Operating		59,540	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets		11,184	11,548	11,548	11,548	11,548	11,548	11,548
Total Expenses		378,281	365,515	369,002	388,069	394,294	394,294	394,294
Other								
Capital Expenditures		60,000	60,000	-	-	60,000	-	-
Transfer to/(from) Reserves		(47,195)	(60,000)	-	(5,000)	(50,000)	10,000	10,000
Transfer to/(from) Other Funds		299	-	-	-	-	-	-
Unfunded Amortization		(11,184)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)
Total Other		1,920	(11,548)	(11,548)	(16,548)	(1,548)	(1,548)	(1,548)
Geographic Information Services (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2024	2024	2025	2026	2027	2028	2029
CP1078	Orthophoto Aquisition	60,000	60,000	-	-	60,000	-	-
Capital Projects Total:		60,000	60,000			60,000		

## 510 Civic Addressing



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

**Source of Funding:** User Fees

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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.

Civic Addressing		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
510		2024	2024	2025	2026	2027	2028	2029
Revenues								
	User Fees & Service Charges	34,745	32,835	34,572	35,341	35,912	35,912	35,912
	Investment Income	8,978	-	-	-	-	-	-
	Internal Recoveries	29	-	-	-	-	-	-
	Total Revenues	43,752	32,835	34,572	35,341	35,912	35,912	35,912
Expenses								
	Administration	3,888	3,889	4,341	4,341	4,341	4,341	4,341
	Wages and Benefits	14,336	26,585	27,870	28,639	29,210	29,210	29,210
	Operating	962	2,361	2,361	2,361	2,361	2,361	2,361
	Total Expenses	19,186	32,835	34,572	35,341	35,912	35,912	35,912
Other								
	Capital Expenditures	14,913	15,000	-	-	15,000	-	-
	Transfer to/(from) Reserves	9,653	(15,000)	-	-	(15,000)	-	-
	Total Other	24,566	-	-	-	-	-	-
Civic Addressing (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Civic Addressing		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
510		2024	2024	2025	2026	2027	2028	2029
CP1342 Orthophoto Aquisition [510]		14,913	15,000	-	-	15,000	-	-
Capital Projects Total:		14,913	15,000			15,000		



515 Heritage Conservation Service



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1077 - Heritage Conservation Service

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							26.18%
Area B - Halfmoon Bay							21.63%
Area D - Roberts Creek							16.71%
Area E - Elphinstone							13.27%
Area F - West Howe Sound							22.21%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied							100.00%

Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Heritage Conservation Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
515		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions		-	-	-	-	-	-
	Total Revenues		-	-	-	-	-	-
Expenses								
	Administration		-	-	-	-	-	-
	Wages and Benefits		-	-	-	-	-	-
	Total Expenses		-	-	-	-	-	-
Heritage Conservation Service (Surplus)/Deficit:			-	-	-	-	-	-

## 520 Building Inspection Services



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

**Source of Funding:** Taxation & User Fees

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1000.1 - Building Inspection Services

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	10	(238)	2,180				25.07%
Area B - Halfmoon Bay	9	(199)	1,861				21.57%
Area D - Roberts Creek	7	(151)	1,416				16.04%
Area E - Elphinstone	5	(116)	1,100				12.75%
Area F - West Howe Sound	9	(193)	1,760				21.30%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	1	(30)	270				3.28%
<b>Net Taxes Levied</b>	<b>40</b>	<b>(927)</b>	<b>8,586</b>				<b>100.00%</b>

#### Limit by law

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

	2021	2022	2023	2024	2025
Residential [01]	-	(.01)	.06	-	-
Utilities [02]	-	(.03)	.22	-	-
Major Industry [04]	-	(.03)	.21	-	-
Light Industry [05]	-	(.03)	.21	-	-
Business and Other [06]	-	(.02)	.15	-	-
Managed Forest Land [07]	-	(.02)	.19	-	-
Rec/Non Profit [08]	-	(.01)	.06	-	-
Farm [09]	-	(.01)	.06	-	-

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions	-	-	-	-	-	-	-	-
User Fees & Service Charges	1,152,535	1,003,221	1,062,884	1,085,782	1,102,917	1,102,991	1,103,066	
Investment Income	93,232	-	-	-	-	-	-	-
Internal Recoveries	880	-	-	-	-	-	-	-
Other Revenue	1,960	600	600	600	600	600	600	600
Total Revenues	1,248,607	1,003,821	1,063,484	1,086,382	1,103,517	1,103,591	1,103,666	
Expenses								
Administration	155,820	155,820	169,210	169,210	169,210	169,210	169,210	169,210
Wages and Benefits	777,838	785,742	830,086	852,913	869,975	869,975	869,975	869,975
Operating	103,917	83,761	57,688	57,759	57,832	57,906	57,981	
Amortization of Tangible Capital Assets	17,040	7,439	17,040	17,040	17,040	17,040	17,040	17,040
Total Expenses	1,054,615	1,032,762	1,074,024	1,096,922	1,114,057	1,114,131	1,114,206	
Other								
Transfer to/(from) Reserves	210,244	(22,002)	6,000	6,000	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	794	500	500	500	500	500	500	500
Unfunded Amortization	(17,040)	(7,439)	(17,040)	(17,040)	(17,040)	(17,040)	(17,040)	(17,040)
Total Other	193,998	(28,941)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)
Building Inspection Services (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2024	2024	2025	2026	2027	2028	2029
			-	-	-	-	-	-
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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	77,470	80,517	38,746	83,548	(17,612)	(101,160) (121.08%)	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							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>77,470</b>	<b>80,517</b>	<b>38,746</b>	<b>83,548</b>	<b>(17,612)</b>	<b>(101,160) (121.08%)</b>	<b>100.00%</b>
<b>Limit by law</b>	203,056	203,056	218,357	224,469	221,829		

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

	2021	2022	2023	2024	2025
Residential [01]	3.43	2.52	1.12	2.35	(.50)
Utilities [02]	12.00	8.80	3.93	8.24	(1.75)
Major Industry [04]	-	-	-	-	-
Light Industry [05]	11.66	8.55	3.82	8.00	(1.70)
Business and Other [06]	8.40	6.16	2.75	5.77	(1.23)
Managed Forest Land [07]	10.28	7.55	3.37	7.06	(1.50)
Rec/Non Profit [08]	3.43	2.52	1.12	2.35	(.50)
Farm [09]	3.43	2.52	1.12	2.35	(.50)

Economic Development Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
531		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		83,544	83,548	(17,612)	12,534	5,754	5,754	5,754
Investment Income		474	-	-	-	-	-	-
Internal Recoveries		85	-	-	-	-	-	-
Total Revenues		84,103	83,548	(17,612)	12,534	5,754	5,754	5,754
Expenses								
Administration		2,040	2,038	3,754	3,754	3,754	3,754	3,754
Wages and Benefits		350	-	-	-	-	-	-
Operating		24,382	83,420	37,880	8,780	2,000	2,000	2,000
Total Expenses		26,772	85,458	41,634	12,534	5,754	5,754	5,754
Other								
Transfer to/(from) Appropriated Surplus		57,285	-	(57,285)	-	-	-	-
Prior Year (Surplus)/Deficit		(1,911)	(1,910)	(1,961)	-	-	-	-
Total Other		55,374	(1,910)	(59,246)	-	-	-	-
Economic Development Area A (Surplus)/Deficit:		(1,957)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	39,538	49,890	7,884	48,230	(43,178)	(91,408) (189.53%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>39,538</b>	<b>49,890</b>	<b>7,884</b>	<b>48,230</b>	<b>(43,178)</b>	<b>(91,408) (189.53%)</b>	<b>100.00%</b>
<b>Limit by law</b>	140,433	140,433	155,494	153,922	157,618		

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

	2021	2022	2023	2024	2025
Residential [01]	1.95	1.86	.27	1.64	(1.43)
Utilities [02]	6.83	6.52	.94	5.74	(4.99)
Major Industry [04]	6.64	6.33	.91	5.58	(4.85)
Light Industry [05]	6.64	6.33	.91	5.58	(4.85)
Business and Other [06]	4.78	4.56	.66	4.02	(3.50)
Managed Forest Land [07]	5.85	5.59	.80	4.92	(4.28)
Rec/Non Profit [08]	1.95	1.86	.27	1.64	(1.43)
Farm [09]	1.95	1.86	.27	1.64	(1.43)



Economic Development Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
532		2024	2024	2025	2026	2027	2028	2029
Revenues								
Grants in Lieu of Taxes		533	-	-	-	-	-	-
Tax Requisitions		48,228	48,230	(43,178)	10,318	4,257	4,257	4,257
Investment Income		285	-	-	-	-	-	-
Internal Recoveries		51	-	-	-	-	-	-
Total Revenues		49,097	48,230	(43,178)	10,318	4,257	4,257	4,257
Expenses								
Administration		480	474	2,257	2,257	2,257	2,257	2,257
Wages and Benefits		350	-	-	-	-	-	-
Operating		(3,468)	50,108	8,661	8,061	2,000	2,000	2,000
Total Expenses		(2,638)	50,582	10,918	10,318	4,257	4,257	4,257
Other								
Transfer to/(from) Appropriated Surplus		51,727	-	(51,727)	-	-	-	-
Prior Year (Surplus)/Deficit		(2,352)	(2,352)	(2,369)	-	-	-	-
Total Other		49,375	(2,352)	(54,096)	-	-	-	-
Economic Development Area B (Surplus)/Deficit:		(2,360)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	45,275	43,271	7,032	43,635	(39,103)	(82,738) (189.61%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>45,275</b>	<b>43,271</b>	<b>7,032</b>	<b>43,635</b>	<b>(39,103)</b>	<b>(82,738) (189.61%)</b>	<b>100.00%</b>
<b>Limit by law</b>	134,894	134,894	149,330	148,933	149,911		

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

	2021	2022	2023	2024	2025
Residential [01]	2.86	2.14	.31	1.95	(1.74)
Utilities [02]	9.99	7.48	1.10	6.83	(6.08)
Major Industry [04]	9.71	7.27	1.07	6.63	(5.91)
Light Industry [05]	9.71	7.27	1.07	6.63	(5.91)
Business and Other [06]	6.99	5.24	.77	4.78	(4.26)
Managed Forest Land [07]	8.57	6.41	.94	5.85	(5.21)
Rec/Non Profit [08]	2.86	2.14	.31	1.95	(1.74)
Farm [09]	2.85	2.14	.31	1.95	(1.74)

Economic Development Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
533		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	43,632	43,635	(39,103)	8,951	4,033	4,033	4,033
	Investment Income	256	-	-	-	-	-	-
	Internal Recoveries	46	-	-	-	-	-	-
	Total Revenues	43,934	43,635	(39,103)	8,951	4,033	4,033	4,033
Expenses								
	Administration	420	416	2,033	2,033	2,033	2,033	2,033
	Wages and Benefits	350	-	-	-	-	-	-
	Operating	(3,574)	45,129	7,518	6,918	2,000	2,000	2,000
	Total Expenses	(2,804)	45,545	9,551	8,951	4,033	4,033	4,033
Other								
	Transfer to/(from) Appropriated Surplus	46,837	-	(46,837)	-	-	-	-
	Prior Year (Surplus)/Deficit	(1,909)	(1,910)	(1,817)	-	-	-	-
	Total Other	44,928	(1,910)	(48,654)	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(1,810)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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	23,217	32,690	7,675	32,089	(22,255)	(54,344) (169.35%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>23,217</b>	<b>32,690</b>	<b>7,675</b>	<b>32,089</b>	<b>(22,255)</b>	<b>(54,344) (169.35%)</b>	<b>100.00%</b>
<b>Limit by law</b>	153,160	153,160	171,446	169,711	176,024		

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

	2021	2022	2023	2024	2025
Residential [01]	1.94	2.10	.44	1.86	(1.24)
Utilities [02]	6.79	7.36	1.54	6.52	(4.36)
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.60	7.15	1.50	6.33	(4.23)
Business and Other [06]	4.75	5.15	1.08	4.56	(3.05)
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.94	2.10	.44	1.86	(1.24)

Economic Development Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
534		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	32,088	32,089	(22,255)	7,747	3,511	3,511	3,511
	Investment Income	191	-	-	-	-	-	-
	Internal Recoveries	34	-	-	-	-	-	-
	Total Revenues	32,313	32,089	(22,255)	7,747	3,511	3,511	3,511
Expenses								
	Administration	480	483	1,511	1,511	1,511	1,511	1,511
	Wages and Benefits	350	-	-	-	-	-	-
	Operating	788	33,515	8,836	6,236	2,000	2,000	2,000
	Total Expenses	1,618	33,998	10,347	7,747	3,511	3,511	3,511
Other								
	Transfer to/(from) Appropriated Surplus	30,827	-	(30,827)	-	-	-	-
	Prior Year (Surplus)/Deficit	(1,909)	(1,909)	(1,775)	-	-	-	-
	Total Other	28,918	(1,909)	(32,602)	-	-	-	-
Economic Development Area E (Surplus)/Deficit:		(1,777)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	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	47,249	52,140	10,269	53,632	(37,283)	(90,915) (169.52%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>47,249</b>	<b>52,140</b>	<b>10,269</b>	<b>53,632</b>	<b>(37,283)</b>	<b>(90,915) (169.52%)</b>	<b>100.00%</b>
<b>Limit by law</b>	217,749	217,749	234,017	240,222	247,344		

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

	2021	2022	2023	2024	2025
Residential [01]	2.25	2.01	.37	1.86	(1.25)
Utilities [02]	7.87	7.02	1.29	6.52	(4.37)
Major Industry [04]	7.64	6.82	1.25	6.33	(4.24)
Light Industry [05]	7.64	6.82	1.25	6.33	(4.24)
Business and Other [06]	5.51	4.91	.90	4.56	(3.06)
Managed Forest Land [07]	6.74	6.02	1.11	5.59	(3.74)
Rec/Non Profit [08]	2.25	2.01	.37	1.86	(1.25)
Farm [09]	2.25	2.01	.37	1.86	(1.25)

Economic Development Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
535		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	53,628	53,632	(37,283)	10,391	4,386	4,386	4,386
	Investment Income	301	-	-	-	-	-	-
	Internal Recoveries	54	-	-	-	-	-	-
	Total Revenues	53,983	53,632	(37,283)	10,391	4,386	4,386	4,386
Expenses								
	Administration	564	569	2,386	2,386	2,386	2,386	2,386
	Wages and Benefits	350	-	-	-	-	-	-
	Operating	703	52,973	12,605	8,005	2,000	2,000	2,000
	Total Expenses	1,617	53,542	14,991	10,391	4,386	4,386	4,386
Other								
	Transfer to/(from) Appropriated Surplus	50,427	-	(50,427)	-	-	-	-
	Prior Year (Surplus)/Deficit	89	90	(1,847)	-	-	-	-
	Total Other	50,516	90	(52,274)	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		(1,850)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							15.03%
Area B - Halfmoon Bay							12.93%
Area D - Roberts Creek							9.62%
Area E - Elphinstone							7.64%
Area F - West Howe Sound							12.77%
<b>Member Municipalities</b>							
District of Sechelt							27.34%
Town of Gibsons							12.72%
shishálh Nation Government District							1.96%
<b>Net Taxes Levied</b>							<b>100.00%</b>
<b>Limit by law</b>	908,158	1,217,816	1,356,385	1,347,953	1,368,109		

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

	2021	2022	2023	2024	2025
Residential [01]	-	-	-	-	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-



Hillside Development Project		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
540		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	57,673	-	-	-	-	-	-
	Internal Recoveries	167	-	-	-	-	-	-
	Other Revenue	121,460	156,339	156,339	156,339	156,339	156,339	156,339
	Total Revenues	179,300	156,339	156,339	156,339	156,339	156,339	156,339
Expenses								
	Administration	6,060	6,055	23,257	23,257	23,257	23,257	23,257
	Wages and Benefits	49,150	59,580	83,243	85,532	32,899	32,899	32,899
	Operating	152,409	485,688	243,469	128,057	91,336	91,336	91,336
	Total Expenses	207,619	551,323	349,969	236,846	147,492	147,492	147,492
Other								
	Development of Land Held for Resale	17,953	104,055	219,308	31,257	31,257	31,257	31,257
	Transfer to/(from) Reserves	(46,254)	(499,039)	(412,938)	(111,764)	(22,410)	(22,410)	(22,410)
	Total Other	(28,301)	(394,984)	(193,630)	(80,507)	8,847	8,847	8,847
Hillside Development Project (Surplus)/Deficit:		18	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	952,883	952,501	1,009,354	1,107,521	1,225,505	117,984	10.65%
Area D - Roberts Creek	559,899	601,140	656,690	712,236	766,690	54,454	7.65%
Area E - Elphinstone	500,421	542,961	600,808	650,007	705,702	55,695	8.57%
Area F - West Howe Sound	765,532	762,246	809,430	898,786	1,027,583	128,797	14.33%
<b>Member Municipalities</b>							
District of Sechelt	1,841,559	1,926,431	2,136,358	2,205,264	2,287,943	82,679	3.75%
Town of Gibsons	727,068	780,032	867,845	941,384	1,002,984	61,600	6.54%
shishálh Nation Government District	162,394	190,009	207,282	232,365	262,550	30,185	12.99%
<b>Net Taxes Levied</b>	<b>5,509,756</b>	<b>5,755,320</b>	<b>6,287,766</b>	<b>6,747,563</b>	<b>7,278,957</b>	<b>531,394</b>	<b>7.88%</b>
<b>Limit by law</b>	12,701,595	16,847,846	18,978,636	18,689,998	19,053,812		

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

	2021	2022	2023	2024	2025
Residential [01]	104.73	94.90	94.85	99.01	104.74
Utilities [02]	366.56	332.15	331.99	346.54	366.59
Major Industry [04]	356.08	322.66	322.51	336.64	356.11
Light Industry [05]	356.08	322.66	322.51	336.64	356.11
Business and Other [06]	256.59	232.51	232.39	242.58	256.61
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	104.69	94.87	94.83	99.01	104.73
Farm [09]	-	-	-	-	-

Community Recreation Facilities		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
615		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Grants in Lieu of Taxes		231	-	-	-	-	-	-
Tax Requisitions		6,747,571	6,747,563	7,278,957	7,469,217	7,582,529	7,605,091	7,626,004
Frontage & Parcel Taxes		1,698,324	1,698,073	1,698,073	118,005	-	-	-
User Fees & Service Charges		1,878,264	1,837,906	1,856,984	1,857,509	1,857,901	1,857,901	1,857,901
Investment Income		847,718	513,598	553,539	75,648	-	9,702	19,728
Internal Recoveries		7,380	-	-	-	-	-	-
Other Revenue		28,549	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues		11,208,037	10,814,998	11,405,411	9,538,237	9,458,288	9,490,552	9,521,491
<b>Expenses</b>								
Administration		1,071,060	1,071,071	1,091,744	1,091,744	1,091,744	1,091,744	1,091,744
Wages and Benefits		4,178,450	4,157,657	4,514,156	4,611,624	4,703,297	4,703,297	4,703,297
Operating		2,024,440	2,233,691	2,294,378	2,126,116	2,134,716	2,130,316	2,130,316
Debt Charges - Interest		930,665	1,049,886	1,057,529	292,129	192,082	167,142	141,487
Amortization of Tangible Capital Assets		1,028,593	1,033,297	1,028,597	1,028,597	1,028,597	1,028,597	1,028,597
Total Expenses		9,233,208	9,545,602	9,986,404	9,150,210	9,150,436	9,121,096	9,095,441
<b>Other</b>								
Capital Expenditures		1,668,642	8,840,437	8,868,330	1,250,900	2,669,500	1,638,000	376,700
Proceeds from Long Term Debt		(546,530)	(5,979,692)	(6,080,071)	(87,500)	(1,606,000)	(721,400)	-
Debt Principal Repayment		1,308,747	1,441,750	1,693,786	1,021,773	938,044	962,540	946,500
Transfer to/(from) Reserves		942,533	(1,932,962)	(2,271,241)	(768,549)	(665,095)	(481,087)	131,447
Transfer to/(from) Appropriated Surplus		(76,963)	(313,497)	(387,588)	-	-	-	-
Transfer to/(from) Other Funds		(293,039)	246,657	624,388	-	-	-	-
Unfunded Amortization		(1,028,593)	(1,033,297)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)
Total Other		1,974,797	1,269,396	1,419,007	388,027	307,852	369,456	426,050
Community Recreation Facilities (Surplus)/Deficit:		(32)	-	-	-	-	-	-

## Capital Project Summary

### Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2024	2024	2025	2026	2027	2028	2029
CP1151	Capital Renewal Fund (GACC)	315,371	1,168,008	1,256,328	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	27,611	514,536	797,064	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	89,447	646,932	545,784	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	127,426	406,632	275,772	-	-	-	-
CP1256	SAC Sprinkler System Replacement	275,657	495,852	220,200	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	1,260	1,260	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	900,000	-	-	-	-
CP1309	Health & Safety Requirments	77,114	121,920	-	-	-	-	-
CP1328	Domestic Hot Water System	900	15,276	-	-	-	-	-
CP1329	Water Management Plan Implementation- Water Treatment Equipment	116	540	-	-	-	-	-
CP1346	GACC Zamboni Replacement	199,130	321,996	-	-	-	-	-
CP1347	GACC Package Rooftop Unit Replacement	366,700	375,000	-	-	-	-	-
CP1348	Fitness Equipment Replacement	-	130,200	130,200	-	-	-	-
CP1349	GACC Roof Replacement	15,098	2,899,896	2,884,800	-	-	-	-
CP1350	SAC Roof Replacement	13,896	556,296	1,217,700	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	-	36,096	112,296	-	-	-	-
CP1393	SAC Heat Pump Replacement	160,179	249,996	89,820	-	-	-	-
CP1419	GACC Direct Digital Controls Replacement	-	-	374,904	-	-	-	-
CP1420	Capital Renewal Fund (GACC)	-	-	18,096	-	-	-	-
CP1438	SAC Water Feature Pumps	-	-	44,100	-	-	-	-
Capital Projects Total:		1,668,645	8,840,436	8,868,324				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	576,433	594,736	610,918	651,791	695,172	43,381	6.66%
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							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>576,433</b>	<b>594,736</b>	<b>610,918</b>	<b>651,791</b>	<b>695,172</b>	<b>43,381</b>	<b>6.66%</b>
<b>Limit by law</b>	1,025,190	1,480,947	1,603,434	1,624,504	1,623,744		

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

	2021	2022	2023	2024	2025
Residential [01]	77.61	68.34	65.20	66.33	68.10
Utilities [02]	271.65	239.20	228.21	232.17	238.37
Major Industry [04]	-	-	-	-	-
Light Industry [05]	263.89	232.37	221.69	225.53	231.55
Business and Other [06]	190.16	167.44	159.74	162.52	166.86
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	77.61	68.34	65.20	66.33	68.10
Farm [09]	-	-	-	-	-

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions		651,792	651,791	695,172	709,218	719,722	719,722	719,722
Frontage & Parcel Taxes		48,540	48,519	64,523	64,523	64,523	64,523	46,788
User Fees & Service Charges		75,084	90,100	91,627	91,669	91,700	91,700	91,700
Investment Income		64,228	21,258	23,270	25,363	27,539	29,803	32,157
Internal Recoveries		660	-	-	-	-	-	-
Other Revenue		1,386	-	-	-	-	-	-
Total Revenues		841,690	811,668	874,592	890,773	903,484	905,748	890,367
<b>Expenses</b>								
Administration		86,556	86,553	91,922	91,922	91,922	91,922	91,922
Wages and Benefits		423,621	472,951	512,446	526,534	537,069	537,069	537,069
Operating		133,401	159,769	159,813	157,431	157,431	157,431	157,431
Debt Charges - Interest		28,694	19,466	35,470	35,470	35,470	35,470	17,735
Amortization of Tangible Capital Assets		101,637	100,302	101,634	101,634	101,634	101,634	101,634
Total Expenses		773,909	839,041	901,285	912,991	923,526	923,526	905,791
<b>Other</b>								
Capital Expenditures		8,424	33,865	70,441	10,000	10,000	10,000	10,000
Debt Principal Repayment		50,316	50,311	52,323	54,416	56,592	58,856	61,210
Transfer to/(from) Reserves		110,238	(11,247)	(47,823)	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds		449	-	-	-	-	-	-
Unfunded Amortization		(101,637)	(100,302)	(101,634)	(101,634)	(101,634)	(101,634)	(101,634)
Total Other		67,790	(27,373)	(26,693)	(22,218)	(20,042)	(17,778)	(15,424)
Pender Harbour Pool (Surplus)/Deficit:		9	-	-	-	-	-	-

Capital Project Summary

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2024	2024	2025	2026	2027	2028	2029
CP1063	Annual Gym Equipment Replacement (Base)	-	23,868	33,864	9,996	9,996	9,996	9,996
CP1330	Storage Container	8,424	9,996	1,572	-	-	-	-
CP1414	Eyewash station	-	-	35,004	-	-	-	-
Capital Projects Total:		8,424	33,864	70,440	9,996	9,996	9,996	9,996

## 630 School Facilities - Joint Use



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.138/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	438	431	11,032	8,114	7,830	(284) (3.50%)	15.33%
Area B - Halfmoon Bay	393	360	9,421	6,721	6,737	16 0.24%	13.19%
Area D - Roberts Creek	307	272	7,167	5,112	5,010	(102) (2.00%)	9.81%
Area E - Elphinstone	232	209	5,568	3,939	3,981	42 1.07%	7.79%
Area F - West Howe Sound	407	350	8,906	6,580	6,652	72 1.09%	13.02%
<b>Member Municipalities</b>							
District of Sechelt	818	759	20,842	14,435	14,243	(192) (1.33%)	27.88%
Town of Gibsons	379	334	9,059	6,461	6,627	166 2.57%	12.97%
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>2,975</b>	<b>2,715</b>	<b>71,996</b>	<b>51,362</b>	<b>51,080</b>	<b>(282) (0.55%)</b>	<b>100.00%</b>
<b>Limit by law</b>	2,547,346	2,547,346	2,840,062	2,821,706	2,863,094		

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

	2021	2022	2023	2024	2025
Residential [01]	.02	.01	.32	.23	.22
Utilities [02]	.07	.05	1.12	.80	.78
Major Industry [04]	.07	.05	1.09	.78	.76
Light Industry [05]	.07	.05	1.09	.78	.76
Business and Other [06]	.05	.03	.78	.56	.55
Managed Forest Land [07]	.06	.04	.96	.69	.67
Rec/Non Profit [08]	.02	.01	.32	.23	.22
Farm [09]	.02	.01	.32	.23	.22



School Facilities - Joint Use		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
630		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		51,360	51,362	51,080	51,175	51,248	51,248	51,248
Investment Income		2,102	-	-	-	-	-	-
Internal Recoveries		49	-	-	-	-	-	-
Total Revenues		53,511	51,362	51,080	51,175	51,248	51,248	51,248
Expenses								
Administration		3,228	3,222	2,757	2,757	2,757	2,757	2,757
Wages and Benefits		3,161	3,290	3,473	3,568	3,641	3,641	3,641
Operating		21,604	44,850	44,850	44,850	44,850	44,850	44,850
Total Expenses		27,993	51,362	51,080	51,175	51,248	51,248	51,248
Other								
Transfer to/(from) Reserves		25,528	-	-	-	-	-	-
Total Other		25,528	-	-	-	-	-	-
School Facilities - Joint Use (Surplus)/Deficit:		10	-	-	-	-	-	-



**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	2021	2022	2023	2024	2025	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	170,957	181,613	198,661	204,825	210,055	5,230	2.55%
Area F - West Howe Sound	300,184	303,594	317,783	342,137	351,001	8,864	2.59%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons	279,529	290,213	323,243	335,983	349,647	13,664	4.07%
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>750,669</b>	<b>775,420</b>	<b>839,687</b>	<b>882,945</b>	<b>910,703</b>	<b>27,758</b>	<b>3.14%</b>
<b>Limit by law</b>	1,930,488	1,930,488	2,139,165	2,145,773	2,217,893		

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

	2021	2022	2023	2024	2025
Residential [01]	14.28	11.68	11.41	11.89	11.75
Utilities [02]	49.99	40.87	39.92	41.60	41.12
Major Industry [04]	48.56	39.70	38.78	40.41	39.94
Light Industry [05]	48.56	39.70	38.78	40.41	39.94
Business and Other [06]	34.99	28.61	27.95	29.12	28.78
Managed Forest Land [07]	42.85	35.03	34.22	35.66	35.24
Rec/Non Profit [08]	14.28	11.68	11.41	11.89	11.75
Farm [09]	14.28	11.68	11.40	11.88	11.75

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		882,948	882,945	910,703	910,896	911,039	911,039	911,039
Investment Income		23,110	-	-	-	-	-	-
Internal Recoveries		879	-	-	-	-	-	-
Total Revenues		906,937	882,945	910,703	910,896	911,039	911,039	911,039
Expenses								
Administration		57,948	57,951	48,887	48,887	48,887	48,887	48,887
Wages and Benefits		3,637	6,672	6,957	7,150	7,293	7,293	7,293
Operating		853,099	858,007	897,118	897,118	897,118	897,118	897,118
Amortization of Tangible Capital Assets		52,183	52,180	52,180	52,180	52,180	52,180	52,180
Total Expenses		966,867	974,810	1,005,142	1,005,335	1,005,478	1,005,478	1,005,478
Other								
Transfer to/(from) Reserves		81,937	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds		(89,684)	(89,685)	(92,259)	(92,259)	(92,259)	(92,259)	(92,259)
Unfunded Amortization		(52,183)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)
Total Other		(59,930)	(91,865)	(94,439)	(94,439)	(94,439)	(94,439)	(94,439)
Gibsons & Area Library (Surplus)/Deficit:		-	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	52,828	54,902	58,861	65,298	66,581	1,283	1.96%
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							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>52,828</b>	<b>54,902</b>	<b>58,861</b>	<b>65,298</b>	<b>66,581</b>	<b>1,283</b>	<b>1.96%</b>
<b>Limit by law</b>	85,895	123,056	132,328	134,125	134,310		

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

	2021	2022	2023	2024	2025
Residential [01]	2.34	1.72	1.71	1.86	1.90
Utilities [02]	8.18	6.00	5.97	6.53	6.63
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.95	5.83	5.80	6.34	6.44
Business and Other [06]	5.73	4.20	4.18	4.57	4.64
Managed Forest Land [07]	7.01	5.15	5.12	5.59	5.69
Rec/Non Profit [08]	2.34	1.72	1.71	1.86	1.90
Farm [09]	2.34	1.72	1.71	1.86	1.89

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
643		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		65,304	65,298	66,581	66,811	66,811	66,811	66,811
Investment Income		350	-	-	-	-	-	-
Internal Recoveries		62	-	-	-	-	-	-
Total Revenues		65,716	65,298	66,581	66,811	66,811	66,811	66,811
Expenses								
Administration		3,696	3,696	3,270	3,270	3,270	3,270	3,270
Operating		61,786	61,602	63,541	63,541	63,541	63,541	63,541
Total Expenses		65,482	65,298	66,811	66,811	66,811	66,811	66,811
Other								
Prior Year (Surplus)/Deficit		-	-	(230)	-	-	-	-
Total Other		-	-	(230)	-	-	-	-
Egmont/Pender Harbour Library Service (Surplus)/Deficit:		(234)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	156,463	161,380	172,985	181,655	184,268	2,613	1.44%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>156,463</b>	<b>161,380</b>	<b>172,985</b>	<b>181,655</b>	<b>184,268</b>	<b>2,613</b>	<b>1.44%</b>
<b>Limit by law</b>	434,429	434,429	481,210	475,525	487,475		

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

	2021	2022	2023	2024	2025
Residential [01]	8.30	6.43	6.27	6.60	6.50
Utilities [02]	29.04	22.50	21.93	23.11	22.75
Major Industry [04]	28.21	21.85	21.31	22.45	22.10
Light Industry [05]	28.21	21.85	21.31	22.45	22.10
Business and Other [06]	20.33	15.75	15.35	16.17	15.93
Managed Forest Land [07]	24.89	19.28	18.80	19.80	19.50
Rec/Non Profit [08]	8.30	6.43	6.27	6.60	6.50
Farm [09]	8.30	6.43	6.27	6.60	6.50

Halfmoon Bay Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
645		2024	2024	2025	2026	2027	2028	2029
Revenues								
Grants in Lieu of Taxes		1	-	-	-	-	-	-
Tax Requisitions		181,656	181,655	184,268	184,907	184,907	184,907	184,907
Investment Income		970	-	-	-	-	-	-
Internal Recoveries		174	-	-	-	-	-	-
Total Revenues		182,801	181,655	184,268	184,907	184,907	184,907	184,907
Expenses								
Administration		10,860	10,860	9,067	9,067	9,067	9,067	9,067
Operating		171,302	170,796	175,840	175,840	175,840	175,840	175,840
Total Expenses		182,162	181,656	184,907	184,907	184,907	184,907	184,907
Other								
Prior Year (Surplus)/Deficit		(1)	(1)	(639)	-	-	-	-
Total Other		(1)	(1)	(639)	-	-	-	-
Halfmoon Bay Library Service (Surplus)/Deficit:		(640)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	197,380	196,193	216,173	216,932	219,479	2,547	1.17%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>197,380</b>	<b>196,193</b>	<b>216,173</b>	<b>216,932</b>	<b>219,479</b>	<b>2,547</b>	<b>1.17%</b>
<b>Limit by law</b>	489,616	489,616	541,603	540,583	544,432		

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

	2021	2022	2023	2024	2025
Residential [01]	12.84	9.93	9.88	9.93	9.98
Utilities [02]	44.94	34.74	34.58	34.76	34.92
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	31.45	24.32	24.20	24.33	24.44
Managed Forest Land [07]	38.52	29.78	29.64	29.79	29.93
Rec/Non Profit [08]	12.84	9.93	9.88	9.93	9.98
Farm [09]	12.84	9.93	9.88	9.93	9.98



Roberts Creek Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
646		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		216,928	216,932	219,479	219,920	219,920	219,920	219,920
Investment Income		672	-	-	-	-	-	-
Internal Recoveries		120	-	-	-	-	-	-
Total Revenues		217,720	216,932	219,479	219,920	219,920	219,920	219,920
Expenses								
Administration		7,920	7,914	6,335	6,335	6,335	6,335	6,335
Operating		118,682	119,333	122,326	121,326	121,326	121,326	121,326
Total Expenses		126,602	127,247	128,661	127,661	127,661	127,661	127,661
Other								
Transfer to/(from) Appropriated Surplus		1,000	-	(1,000)	-	-	-	-
Transfer to/(from) Other Funds		89,684	89,685	92,259	92,259	92,259	92,259	92,259
Prior Year (Surplus)/Deficit		-	-	(441)	-	-	-	-
Total Other		90,684	89,685	90,818	92,259	92,259	92,259	92,259
Roberts Creek Library Service (Surplus)/Deficit:		(434)	-	-	-	-	-	-



**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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	22,136	26,605	25,993	28,720	28,825	105	0.37%
Area B - Halfmoon Bay	19,844	22,276	22,196	23,791	24,801	1,010	4.25%
Area D - Roberts Creek	15,533	16,826	16,886	18,095	18,444	349	1.93%
Area E - Elphinstone	11,724	12,928	13,118	13,943	14,656	713	5.11%
Area F - West Howe Sound	20,586	21,611	20,984	23,290	24,490	1,200	5.15%
<b>Member Municipalities</b>							
District of Sechelt	41,361	46,873	49,107	51,096	52,434	1,338	2.62%
Town of Gibsons	19,170	20,658	21,345	22,871	24,396	1,525	6.67%
shíshálh Nation Government District	3,190	3,360	3,218	3,547	3,768	221	6.23%
<b>Net Taxes Levied</b>	<b>153,544</b>	<b>171,136</b>	<b>172,848</b>	<b>185,352</b>	<b>191,815</b>	<b>6,463</b>	<b>3.49%</b>
<b>Limit by law</b>	936,782	936,782	1,043,373	1,036,887	1,052,392		

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

	2021	2022	2023	2024	2025
Residential [01]	.98	.83	.75	.81	.82
Utilities [02]	3.43	2.91	2.64	2.83	2.87
Major Industry [04]	3.33	2.83	2.56	2.75	2.79
Light Industry [05]	3.33	2.83	2.56	2.75	2.79
Business and Other [06]	2.40	2.04	1.85	1.98	2.01
Managed Forest Land [07]	2.94	2.49	2.26	2.43	2.46
Rec/Non Profit [08]	.98	.83	.75	.81	.82
Farm [09]	.98	.83	.75	.81	.82

Museum Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
648		2024	2024	2025	2026	2027	2028	2029
Revenues								
	Tax Requisitions	185,352	185,352	191,815	192,466	192,466	192,466	192,466
	Investment Income	991	-	-	-	-	-	-
	Internal Recoveries	178	-	-	-	-	-	-
	Total Revenues	186,521	185,352	191,815	192,466	192,466	192,466	192,466
Expenses								
	Administration	10,812	10,807	9,266	9,266	9,266	9,266	9,266
	Operating	175,062	174,545	183,200	183,200	183,200	183,200	183,200
	Total Expenses	185,874	185,352	192,466	192,466	192,466	192,466	192,466
Other								
	Prior Year (Surplus)/Deficit	-	-	(651)	-	-	-	-
	Total Other	-	-	(651)	-	-	-	-
Museum Service (Surplus)/Deficit:		(647)	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	464,859	539,379	653,596	679,003	835,557	156,554	23.06% 25.92%
Area B - Halfmoon Bay	416,725	451,608	558,124	562,457	718,903	156,446	27.81% 22.30%
Area D - Roberts Creek	326,190	341,131	424,608	427,802	534,642	106,840	24.97% 16.58%
Area E - Elphinstone	246,199	262,091	329,863	329,629	424,837	95,208	28.88% 13.18%
Area F - West Howe Sound	432,302	438,124	527,656	550,610	709,900	159,290	28.93% 22.02%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>1,886,276</b>	<b>2,032,333</b>	<b>2,493,848</b>	<b>2,549,501</b>	<b>3,223,839</b>	<b>674,338</b>	<b>26.45% 100.00%</b>
<b>Limit by law</b>	5,554,997	5,554,997	6,075,337	6,127,967	6,213,136		

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

	2021	2022	2023	2024	2025
Residential [01]	20.57	16.85	18.94	19.13	23.76
Utilities [02]	71.99	58.98	66.29	66.94	83.16
Major Industry [04]	69.94	57.30	64.39	65.03	80.78
Light Industry [05]	69.94	57.30	64.39	65.03	80.78
Business and Other [06]	50.40	41.29	46.40	46.86	58.21
Managed Forest Land [07]	61.71	50.56	56.82	57.38	71.28
Rec/Non Profit [08]	20.57	16.85	18.94	19.13	23.76
Farm [09]	20.57	16.85	18.94	19.13	23.76

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		2,549,500	2,549,501	3,223,839	2,889,415	3,234,121	3,211,555	3,197,488
Government Transfers		57,078	1,873,013	1,815,934	-	-	-	-
User Fees & Service Charges		41,157	41,600	41,600	41,600	41,600	41,600	41,600
Investment Income		100,389	-	-	-	-	-	-
Internal Recoveries		1,839	-	-	-	-	-	-
Other Revenue		19,400	11,100	11,100	11,100	11,100	11,100	11,100
Total Revenues		2,769,363	4,475,214	5,092,473	2,942,115	3,286,821	3,264,255	3,250,188
Expenses								
Administration		320,640	320,638	339,085	339,085	339,085	339,085	339,085
Wages and Benefits		1,111,630	1,161,363	1,249,957	1,273,053	1,298,512	1,298,512	1,298,512
Operating		742,648	843,556	1,153,727	874,458	875,587	876,740	939,240
Debt Charges - Interest		2,755	2,956	7,302	32,141	47,434	35,083	26,131
Amortization of Tangible Capital Assets		179,184	188,665	178,381	178,381	178,381	178,381	178,381
Total Expenses		2,356,857	2,517,178	2,928,452	2,697,118	2,738,999	2,727,801	2,781,349
Other								
Capital Expenditures		478,784	4,987,168	5,936,983	-	-	-	-
Proceeds from Long Term Debt		-	(1,478,233)	(1,474,931)	-	-	-	-
Debt Principal Repayment		12,720	12,519	13,250	14,016	310,474	299,106	293,991
Transfer to/(from) Reserves		418,838	(258,437)	(263,157)	409,362	415,729	415,729	353,229
Transfer to/(from) Appropriated Surplus		4,000	(233,113)	(151,963)	-	-	-	-
Transfer to/(from) Other Funds		(323,460)	(883,203)	(1,717,780)	-	-	-	-
Unfunded Amortization		(178,380)	(188,665)	(178,381)	(178,381)	(178,381)	(178,381)	(178,381)
Total Other		412,502	1,958,036	2,164,021	244,997	547,822	536,454	468,839
Community Parks (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2024	2024	2025	2026	2027	2028	2029
CP1032	Coopers Green Park Hall & Parking-Design Plans	-	40,392	-	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	69,771	413,436	513,228	-	-	-	-
CP1341	Halfmoon Bay Community Hall	77,837	3,327,708	3,249,864	-	-	-	-
CP1354	Solid Waste Bylaw Implementation- Parks	2,910	46,152	-	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	22,999	56,256	33,252	-	-	-	-
CP1370	Coopers Green Park Enhancements	19,934	633,240	613,308	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	46,460	195,000	148,536	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	238,873	275,004	36,948	-	-	-	-
CP1450	Cliff Gilker Bridges & Trail Remediation	-	-	1,198,848	-	-	-	-
CP1451	Chaster Park Access Improvements	-	-	143,004	-	-	-	-
Capital Projects Total:		478,784	4,987,188	5,936,988				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	16,244	17,782	20,210	41,434	24,317	(17,117) (41.31%)	33.90%
Area D - Roberts Creek	9,120	10,719	12,590	25,507	14,556	(10,951) (42.93%)	20.29%
Area E - Elphinstone	8,145	9,675	11,517	23,275	13,402	(9,873) (42.42%)	18.68%
Area F - West Howe Sound	12,457	13,577	15,479	32,106	19,458	(12,648) (39.39%)	27.13%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>45,966</b>	<b>51,752</b>	<b>59,796</b>	<b>122,322</b>	<b>71,733</b>	<b>(50,589) (41.36%)</b>	<b>100.00%</b>
<b>Limit by law</b>	719,951	719,951	798,416	797,105	815,038		

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

	2021	2022	2023	2024	2025
Residential [01]	1.70	1.69	1.81	3.54	1.98
Utilities [02]	5.96	5.92	6.35	12.38	6.94
Major Industry [04]	5.79	5.75	6.17	12.03	6.74
Light Industry [05]	5.79	5.75	6.17	12.03	6.74
Business and Other [06]	4.18	4.14	4.44	8.67	4.86
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.70	1.69	1.81	3.54	1.98
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		122,328	122,322	71,733	55,718	56,216	56,216	56,216
Investment Income		18,428	-	-	-	-	-	-
Internal Recoveries		38	-	-	-	-	-	-
Total Revenues		140,794	122,322	71,733	55,718	56,216	56,216	56,216
Expenses								
Administration		8,868	8,871	13,233	13,233	13,233	13,233	13,233
Wages and Benefits		5,198	30,210	24,115	24,777	25,275	25,275	25,275
Operating		52,152	67,212	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets		79,260	79,260	79,260	79,260	79,260	79,260	79,260
Total Expenses		145,478	185,553	124,316	124,978	125,476	125,476	125,476
Other								
Capital Expenditures		6,509	584,183	577,616	-	-	-	-
Transfer to/(from) Reserves		8,945	(127,324)	(243,206)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus		59,111	69,264	16,677	-	-	-	-
Transfer to/(from) Other Funds		-	(510,094)	(324,410)	-	-	-	-
Unfunded Amortization		(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
Total Other		(4,695)	(63,231)	(52,583)	(69,260)	(69,260)	(69,260)	(69,260)
Bicycle & Walking Paths (Surplus)/Deficit:		(11)	-	-	-	-	-	-



Capital Project Summary

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2024	2024	2025	2026	2027	2028	2029
CP1360	Lower Road Retaining Wall	6,509	584,184	577,620	-	-	-	-
Capital Projects Total:		6,509	584,184	577,620				

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	14,195	14,580	14,398	12,484	12,752	268	2.15%
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							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>14,195</b>	<b>14,580</b>	<b>14,398</b>	<b>12,484</b>	<b>12,752</b>	<b>268</b>	<b>2.15%</b>
<b>Limit by law</b>	215,279	215,279	231,496	234,639	234,961		

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

	2021	2022	2023	2024	2025
Residential [01]	1.79	1.57	1.45	1.20	1.18
Utilities [02]	6.27	5.51	5.07	4.19	4.12
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.10	5.35	4.92	4.07	4.00
Business and Other [06]	4.39	3.85	3.55	2.93	2.88
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.79	1.57	1.45	1.20	1.18
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
667		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		12,480	12,484	12,752	12,949	13,099	13,099	13,099
Investment Income		7,409	-	-	-	-	-	-
Internal Recoveries		11	-	-	-	-	-	-
Total Revenues		19,900	12,484	12,752	12,949	13,099	13,099	13,099
Expenses								
Administration		1,536	1,539	1,403	1,403	1,403	1,403	1,403
Wages and Benefits		3,161	6,745	7,149	7,346	7,496	7,496	7,496
Operating		44	4,200	4,200	4,200	4,200	4,200	4,200
Amortization of Tangible Capital Assets		6,348	6,349	6,349	6,349	6,349	6,349	6,349
Total Expenses		11,089	18,833	19,101	19,298	19,448	19,448	19,448
Other								
Transfer to/(from) Reserves		15,161	-	-	-	-	-	-
Unfunded Amortization		(6,348)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Total Other		8,813	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Area A Bicycle & Walking Paths (Surplus)/Deficit:		2	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	22,714	24,380	29,626	33,980	30,685	(3,295) (9.70%)	15.64%
Area B - Halfmoon Bay	20,362	20,413	25,299	28,148	26,401	(1,747) (6.21%)	13.46%
Area D - Roberts Creek	15,939	15,419	19,247	21,409	19,634	(1,775) (8.29%)	10.01%
Area E - Elphinstone	12,030	11,847	14,952	16,496	15,602	(894) (5.42%)	7.95%
Area F - West Howe Sound	14,691	13,395	16,482	18,940	18,016	(924) (4.88%)	9.19%
<b>Member Municipalities</b>							
District of Sechelt	42,441	42,953	55,972	60,454	55,817	(4,637) (7.67%)	28.46%
Town of Gibsons	19,670	18,931	24,329	27,059	25,970	(1,089) (4.02%)	13.24%
shishálh Nation Government District	3,273	3,079	3,668	4,196	4,011	(185) (4.41%)	2.04%
<b>Net Taxes Levied</b>	<b>151,121</b>	<b>150,416</b>	<b>189,574</b>	<b>210,682</b>	<b>196,138</b>	<b>(14,544) (6.90%)</b>	<b>100.00%</b>
<b>Limit by law</b>	2,685,264	2,685,264	3,001,407	2,978,085	3,019,950		

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

	2021	2022	2023	2024	2025
Residential [01]	1.01	.76	.86	.96	.87
Utilities [02]	3.52	2.67	3.00	3.35	3.05
Major Industry [04]	3.42	2.59	2.92	3.25	2.97
Light Industry [05]	3.42	2.59	2.92	3.25	2.97
Business and Other [06]	2.46	1.87	2.10	2.35	2.14
Managed Forest Land [07]	3.02	2.29	2.58	2.87	2.62
Rec/Non Profit [08]	1.01	.76	.86	.96	.87
Farm [09]	1.01	.76	.86	.96	.87

Regional Recreation Programs		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
670		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		210,684	210,682	196,138	196,233	196,306	196,306	196,306
User Fees & Service Charges		(124)	20,019	30,319	30,319	30,319	30,319	30,319
Investment Income		6,677	-	-	-	-	-	-
Internal Recoveries		222	-	-	-	-	-	-
Total Revenues		217,459	230,701	226,457	226,552	226,625	226,625	226,625
Expenses								
Administration		12,912	12,911	12,084	12,084	12,084	12,084	12,084
Wages and Benefits		3,163	3,290	3,473	3,568	3,641	3,641	3,641
Operating		179,324	214,500	210,900	210,900	210,900	210,900	210,900
Total Expenses		195,399	230,701	226,457	226,552	226,625	226,625	226,625
Other								
Transfer to/(from) Reserves		22,062	-	-	-	-	-	-
Total Other		22,062	-	-	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		2	-	-	-	-	-	-

## 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	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	28,888	31,769	30,898	35,909	38,922	3,013	8.39%
Area B - Halfmoon Bay	25,897	26,599	26,385	29,746	33,488	3,742	12.58%
Area D - Roberts Creek	20,271	20,092	20,073	22,624	24,905	2,281	10.08%
Area E - Elphinstone	15,300	15,437	15,594	17,433	19,790	2,357	13.52%
Area F - West Howe Sound	26,865	25,805	24,945	29,119	33,069	3,950	13.57%
<b>Member Municipalities</b>							
District of Sechelt	53,977	55,970	58,375	63,885	70,800	6,915	10.82%
Town of Gibsons	25,017	24,668	25,373	28,595	32,941	4,346	15.20%
shishálh Nation Government District	4,163	4,012	3,825	4,434	5,088	654	14.75%
<b>Net Taxes Levied</b>	<b>200,378</b>	<b>204,351</b>	<b>205,468</b>	<b>231,746</b>	<b>259,002</b>	<b>27,256</b>	<b>11.76%</b>
<b>Limit by law</b>	749,425	749,425	834,698	829,510	841,913		

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

	2021	2022	2023	2024	2025
Residential [01]	1.28	.99	.90	1.01	1.11
Utilities [02]	4.47	3.47	3.13	3.54	3.87
Major Industry [04]	4.35	3.37	3.04	3.44	3.76
Light Industry [05]	4.35	3.37	3.04	3.44	3.76
Business and Other [06]	3.13	2.43	2.19	2.48	2.71
Managed Forest Land [07]	3.83	2.98	2.69	3.03	3.32
Rec/Non Profit [08]	1.28	.99	.90	1.01	1.11
Farm [09]	1.28	.99	.90	1.01	1.11

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2024	2024	2025	2026	2027	2028	2029
<b>Revenues</b>								
Tax Requisitions	231,744	231,746	259,002	262,156	264,511	264,511	264,511	264,511
User Fees & Service Charges	18,477	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	21,214	-	-	-	-	-	-	-
Internal Recoveries	250	-	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	271,685	271,746	299,002	302,156	304,511	304,511	304,511	304,511
<b>Expenses</b>								
Administration	25,752	25,754	22,580	22,580	22,580	22,580	22,580	22,580
Wages and Benefits	66,541	99,489	114,720	117,874	120,229	120,229	120,229	120,229
Operating	139,868	146,503	161,702	161,702	161,702	161,702	161,702	161,702
Amortization of Tangible Capital Assets	6,588	4,474	6,583	6,583	6,583	6,583	6,583	6,583
Total Expenses	238,749	276,220	305,585	308,739	311,094	311,094	311,094	311,094
<b>Other</b>								
Capital Expenditures	-	-	58,500	-	-	-	-	-
Transfer to/(from) Reserves	39,507	-	(58,500)	-	-	-	-	-
Transfer to/(from) Other Funds	16	-	-	-	-	-	-	-
Unfunded Amortization	(6,588)	(4,474)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
Total Other	32,935	(4,474)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
Dakota Ridge Recreation Service Area (Surplus)/Deficit:	(1)	-	-	-	-	-	-	-

Capital Project Summary

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2024	2024	2025	2026	2027	2028	2029
CP1439	Piston Bully	-	-	58,500	-	-	-	-
Capital Projects Total:				58,500				