

FINANCIAL PLAN

2026 – 2030



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, 2025

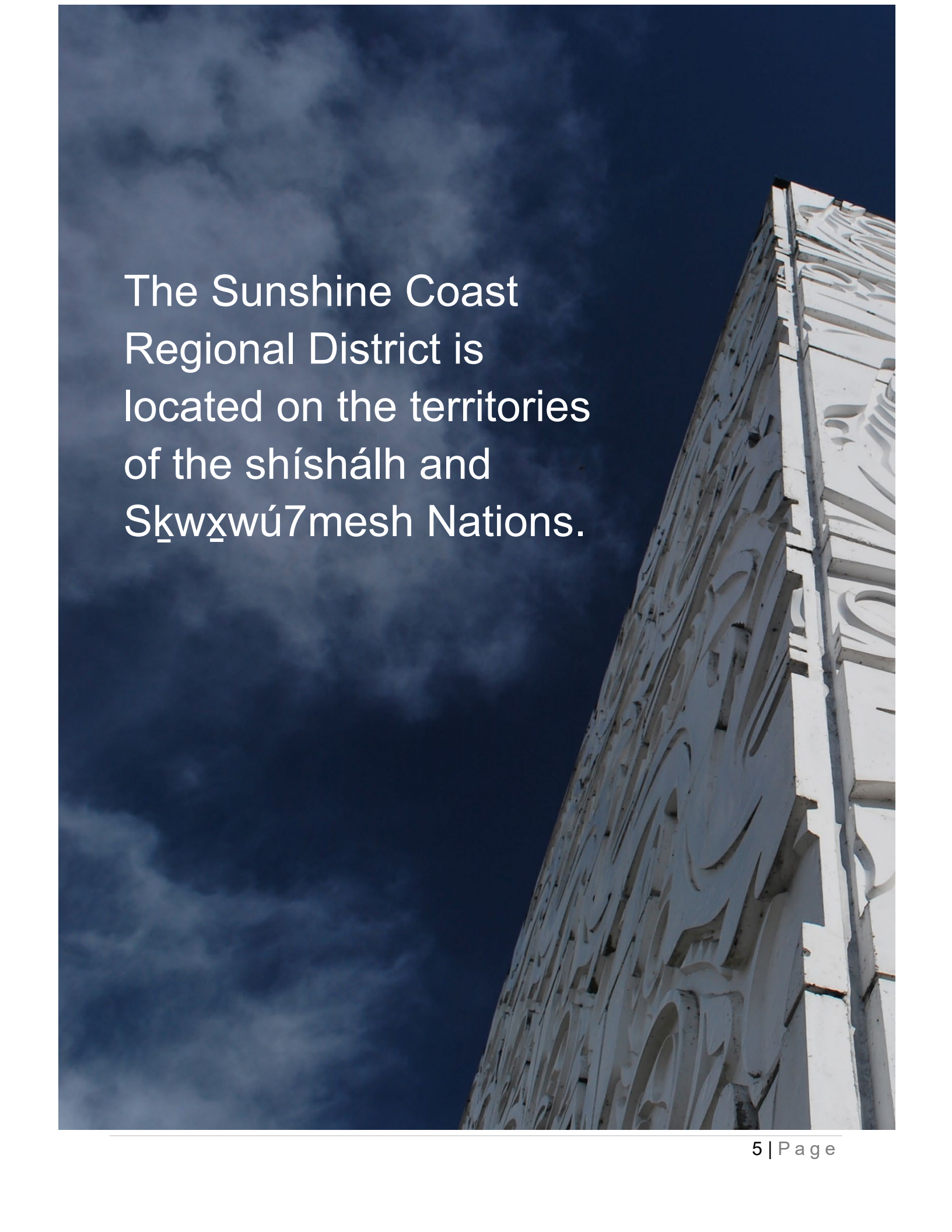
Christopher P. Morill

Executive Director

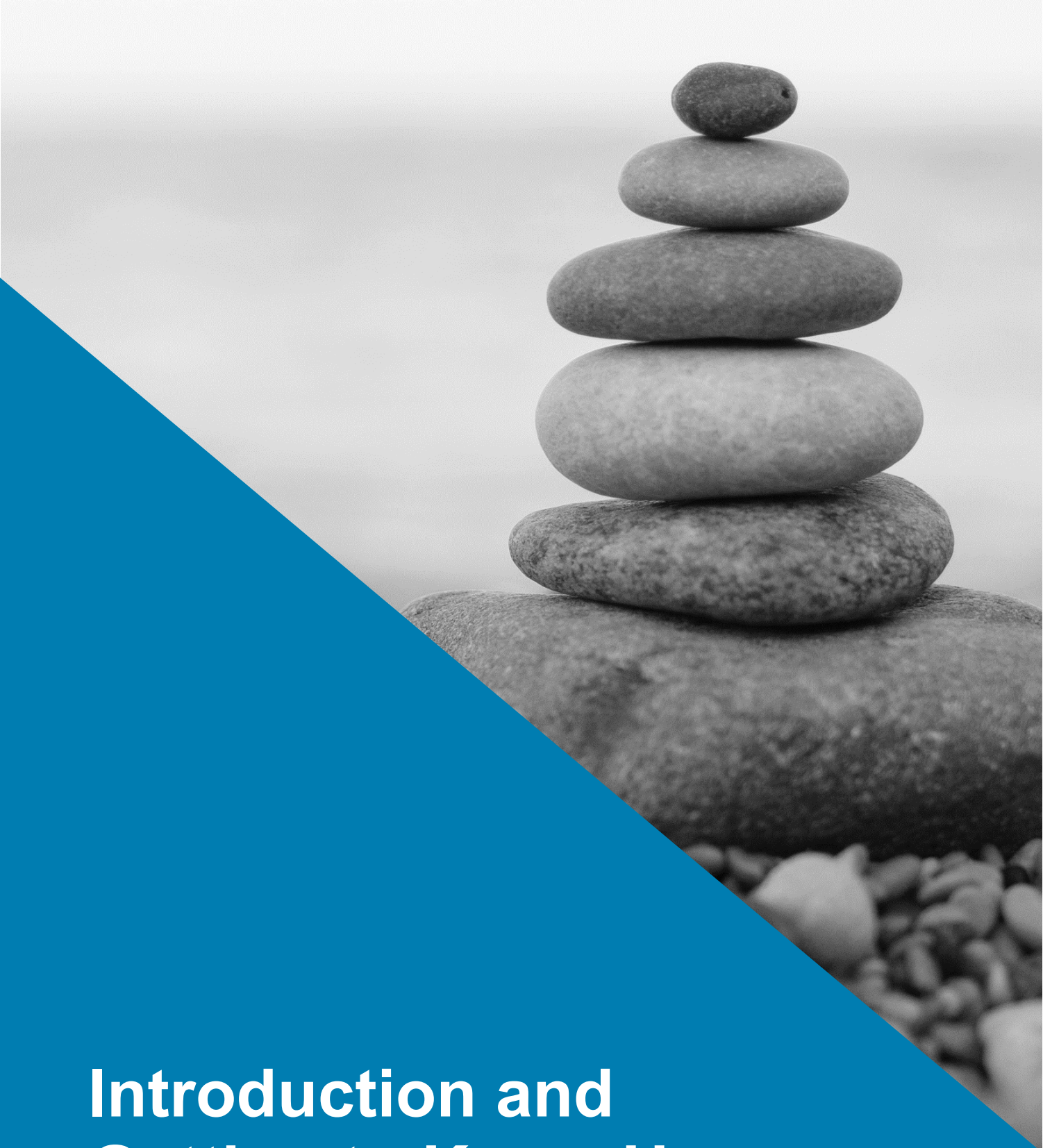
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Sunshine Coast Regional District, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2025.

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 (2025) 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
Sk̓wx̓wú7mesh 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 12, 2024 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 2026-2030 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 are invited to take part in these meetings. These meetings can be found at 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 for the SCRD

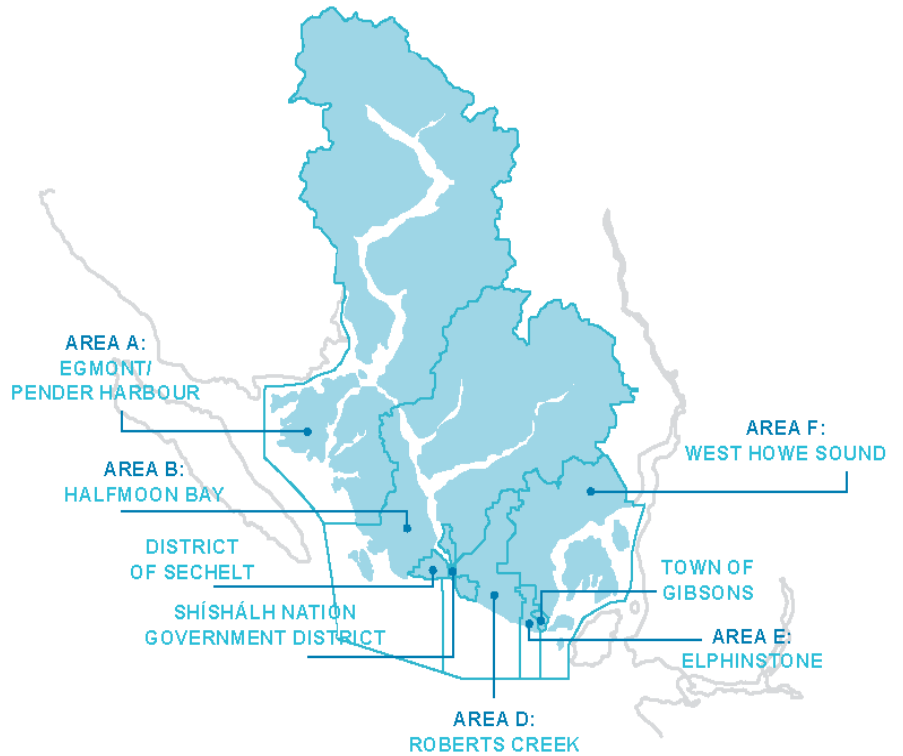


Who We Are

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:

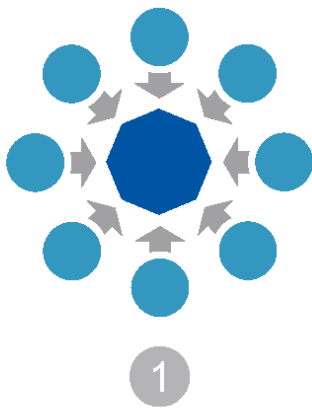
- District of Sechelt
- Town of Gibsons
- shíshálh Nation Government District
- Area A: Egmont/Pender Harbour
- Area B: Halfmoon Bay
- Area D: Roberts Creek
- Area E: Elphinstone
- Area F: West Howe Sound



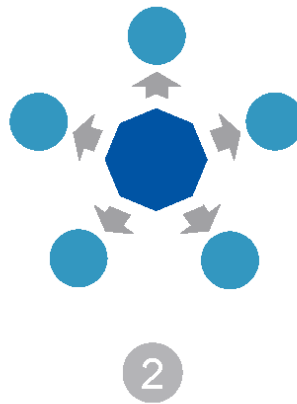
Through the electoral area and municipal partnerships, the SCRD provides services that can be regional (supplied to the whole region), sub-regional (supplied to two or more members within the region) or local (provided to electoral areas, or within a subset of an electoral area, within the region).

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

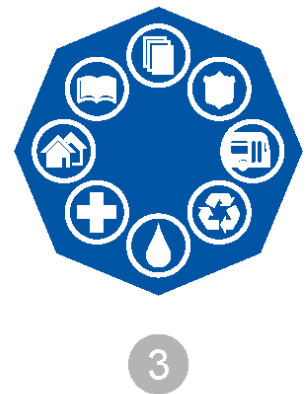
The SCRD has three basic roles:



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

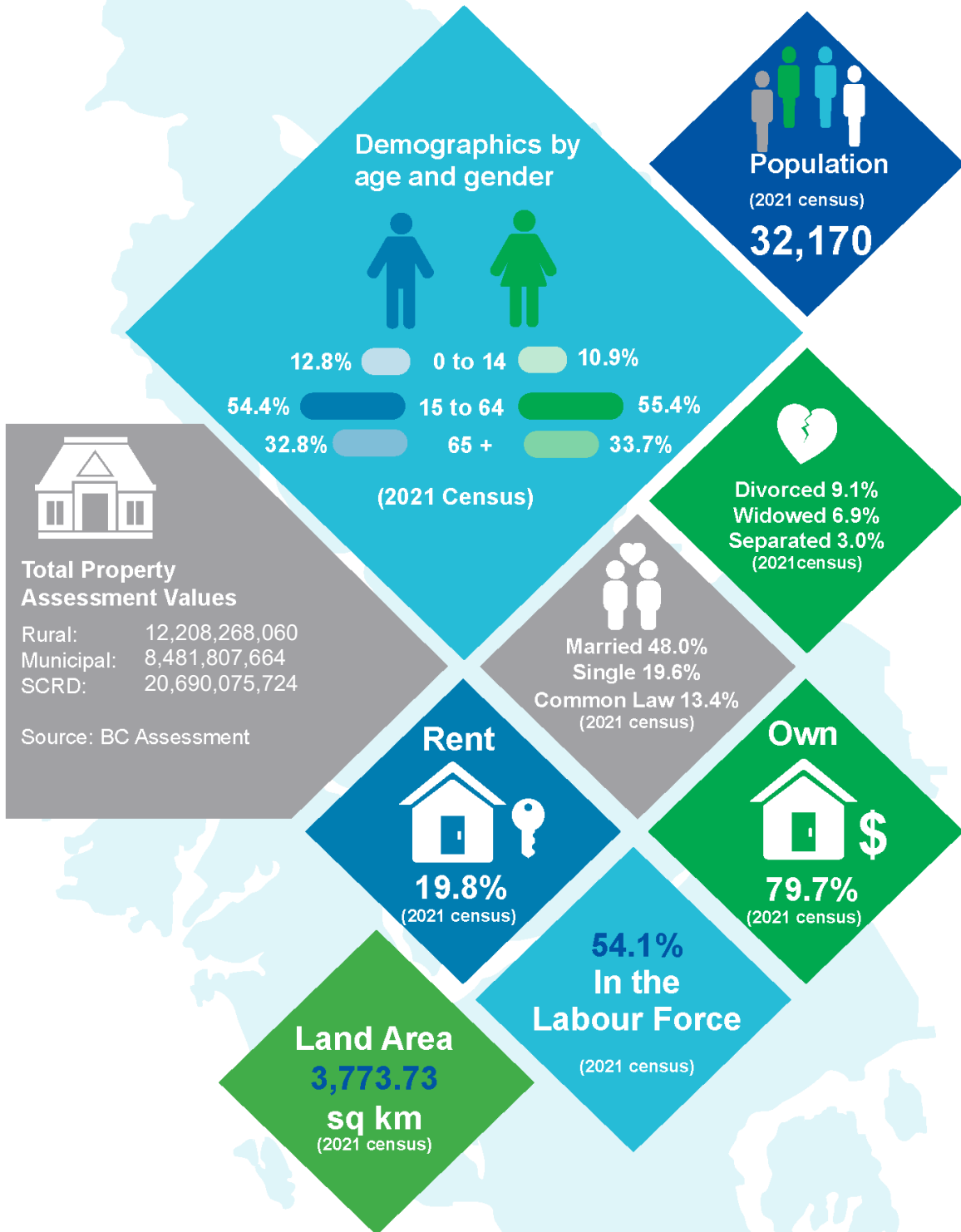


Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

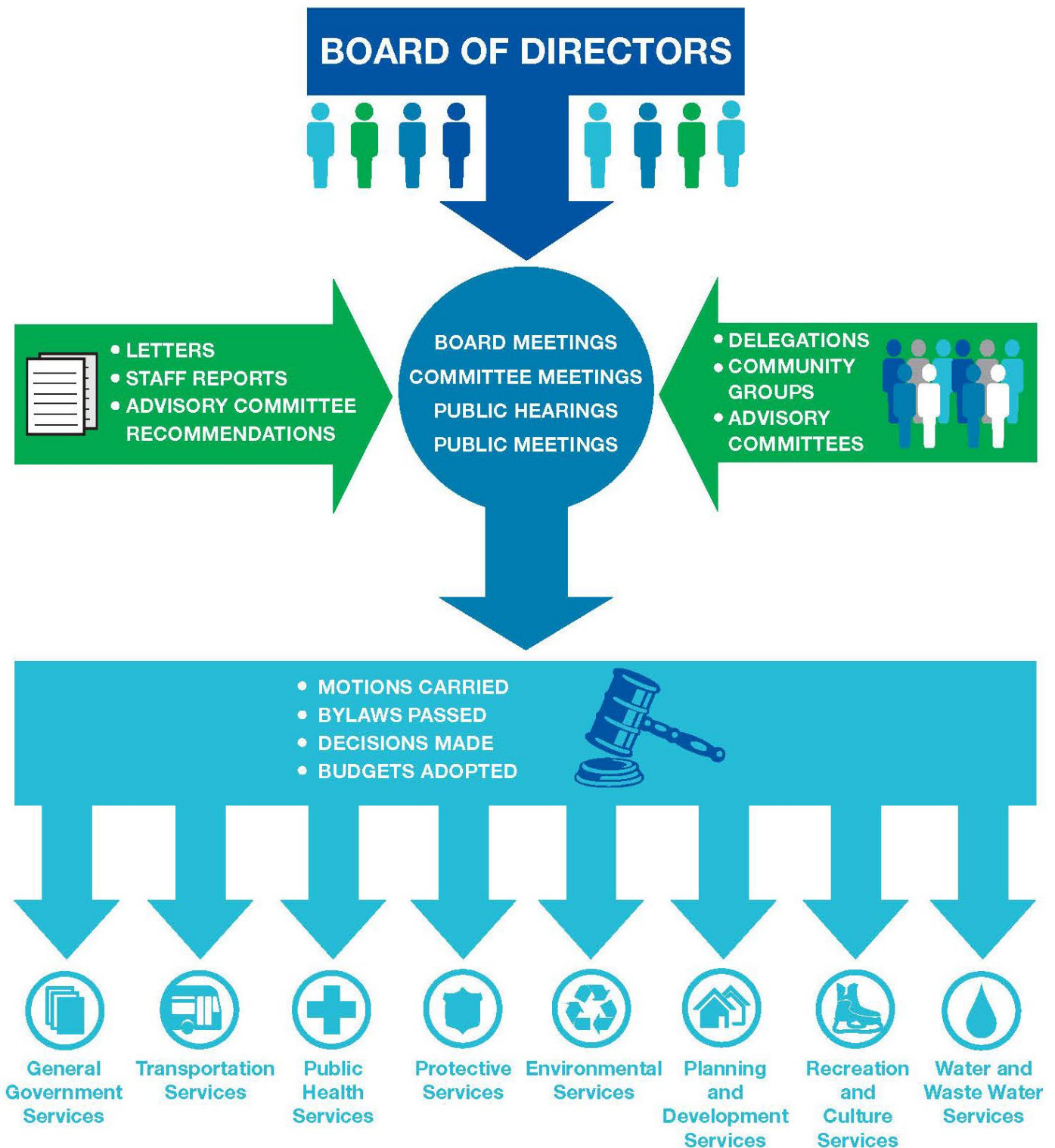
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

At a Glance



How Does the SCRD Work?

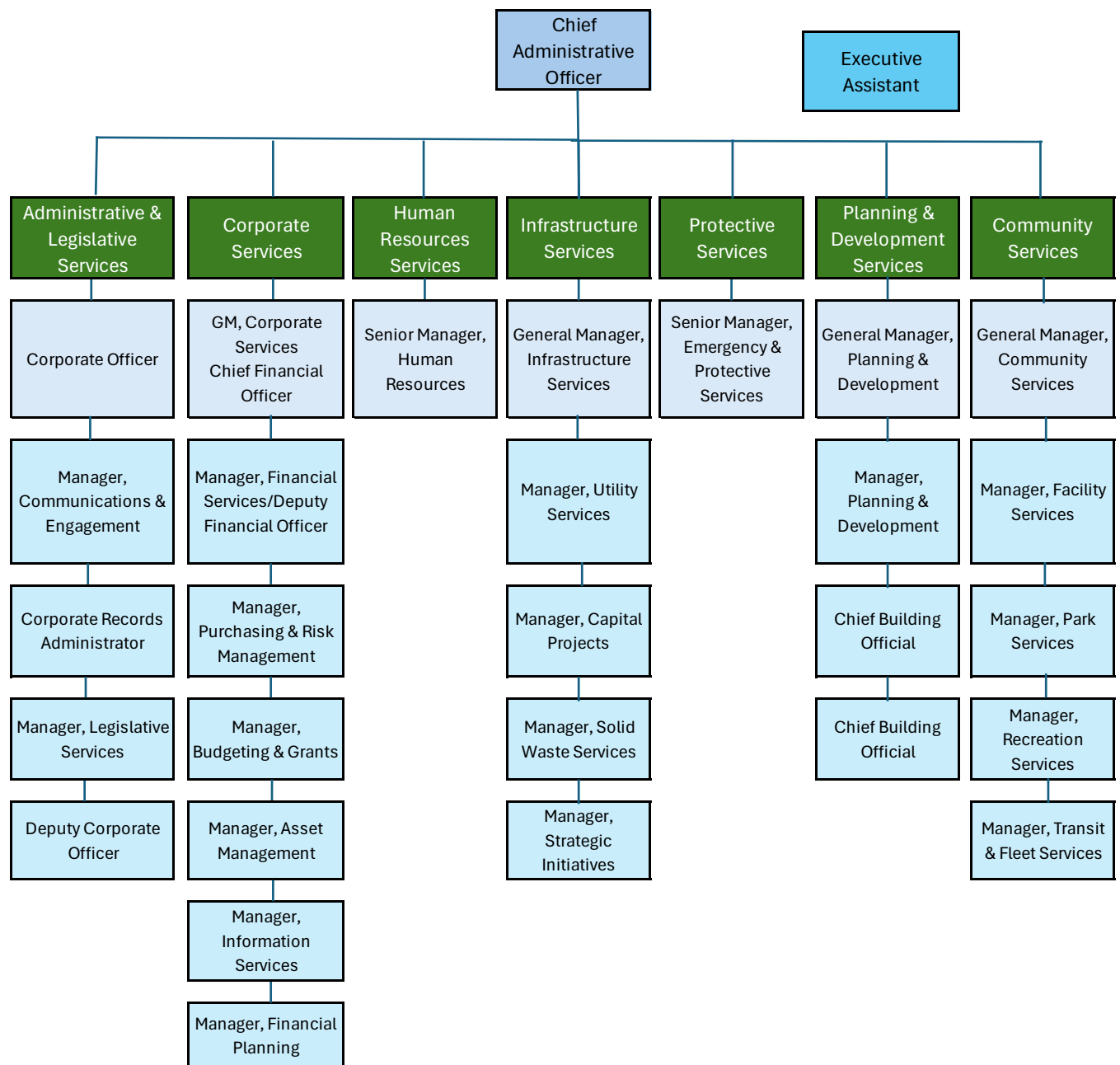
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



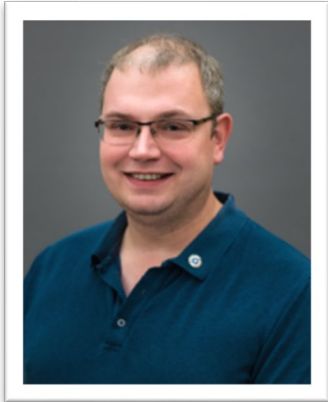
Organizational Structure

The SCRD employs 272.3 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 presented to the Board to make decisions.

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 shísháhl 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)



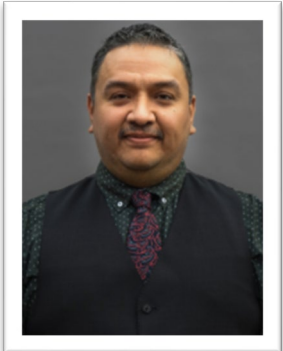
Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



Kelly Backs
Director
Roberts Creek
(Area D)



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



Philip Paul
Director
shísháhl 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.

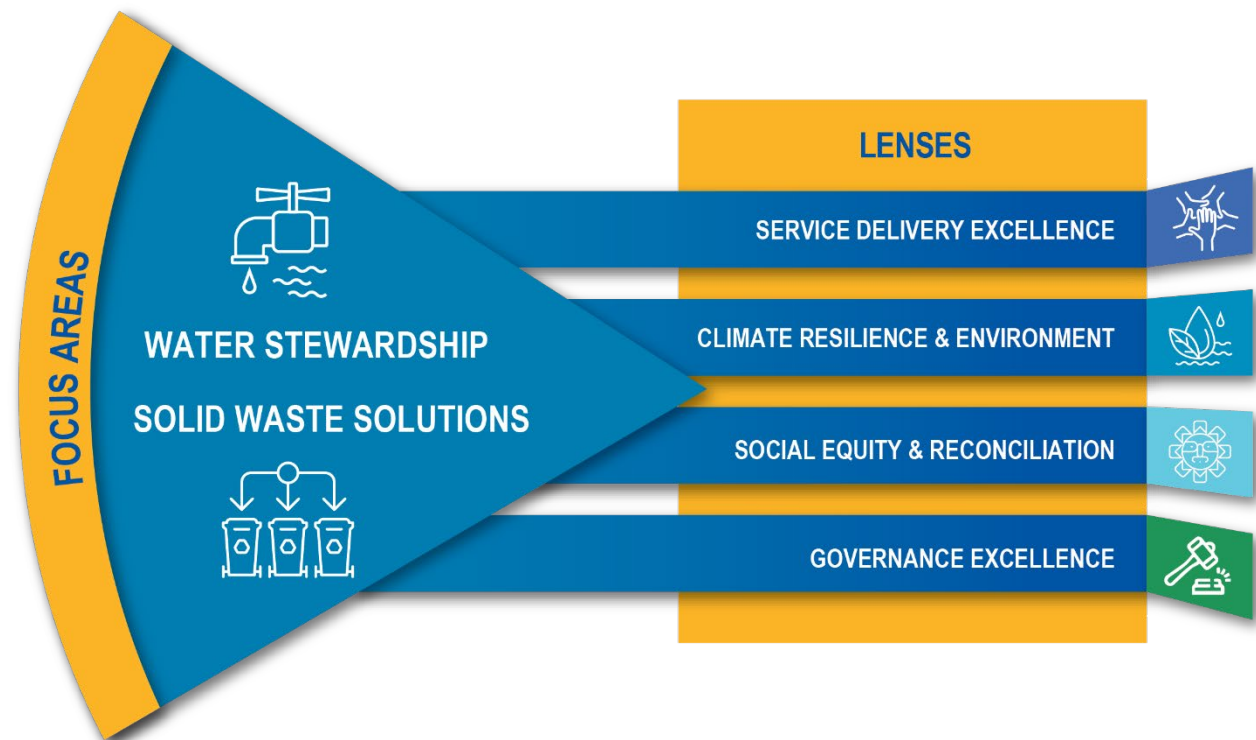
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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.



FOCUS AREAS

Service Delivery Focus Areas clarify our strategic and operational priorities.

LENSES

Lenses provide a framework for how we should approach all SCRD services, initiatives, and projects.

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.

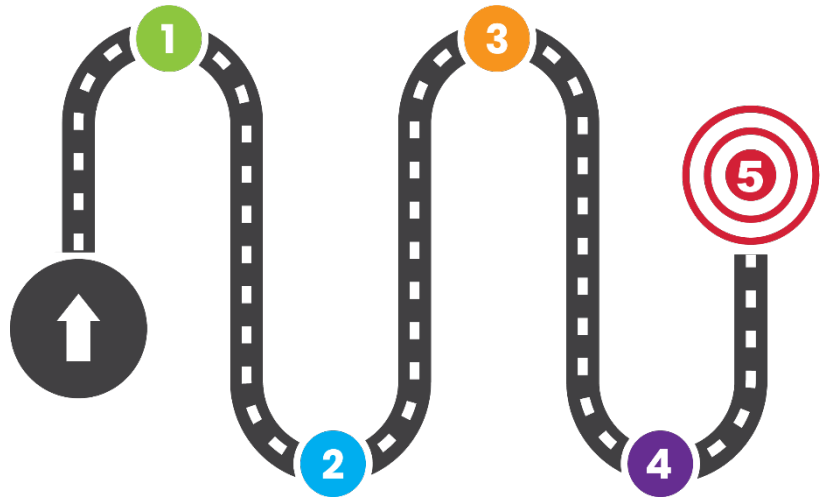
The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated 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 2026-2030 Financial Plan is completed during meetings in October 27th & 28th (Pre-Budget), December 1st & 2nd (Round 1), February 1st & 2nd (Round 2) and February 26th (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 2026-2030 Financial Plan Bylaw is scheduled to be presented at the February 26, 2026 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

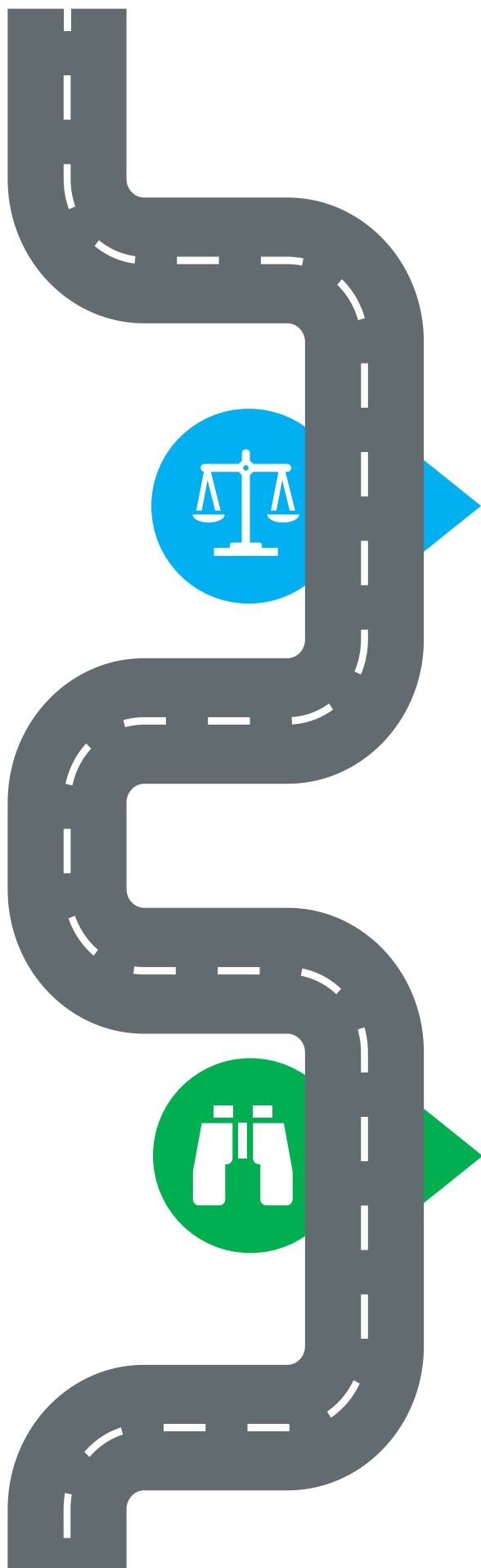
CORPORATE PLANS

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.

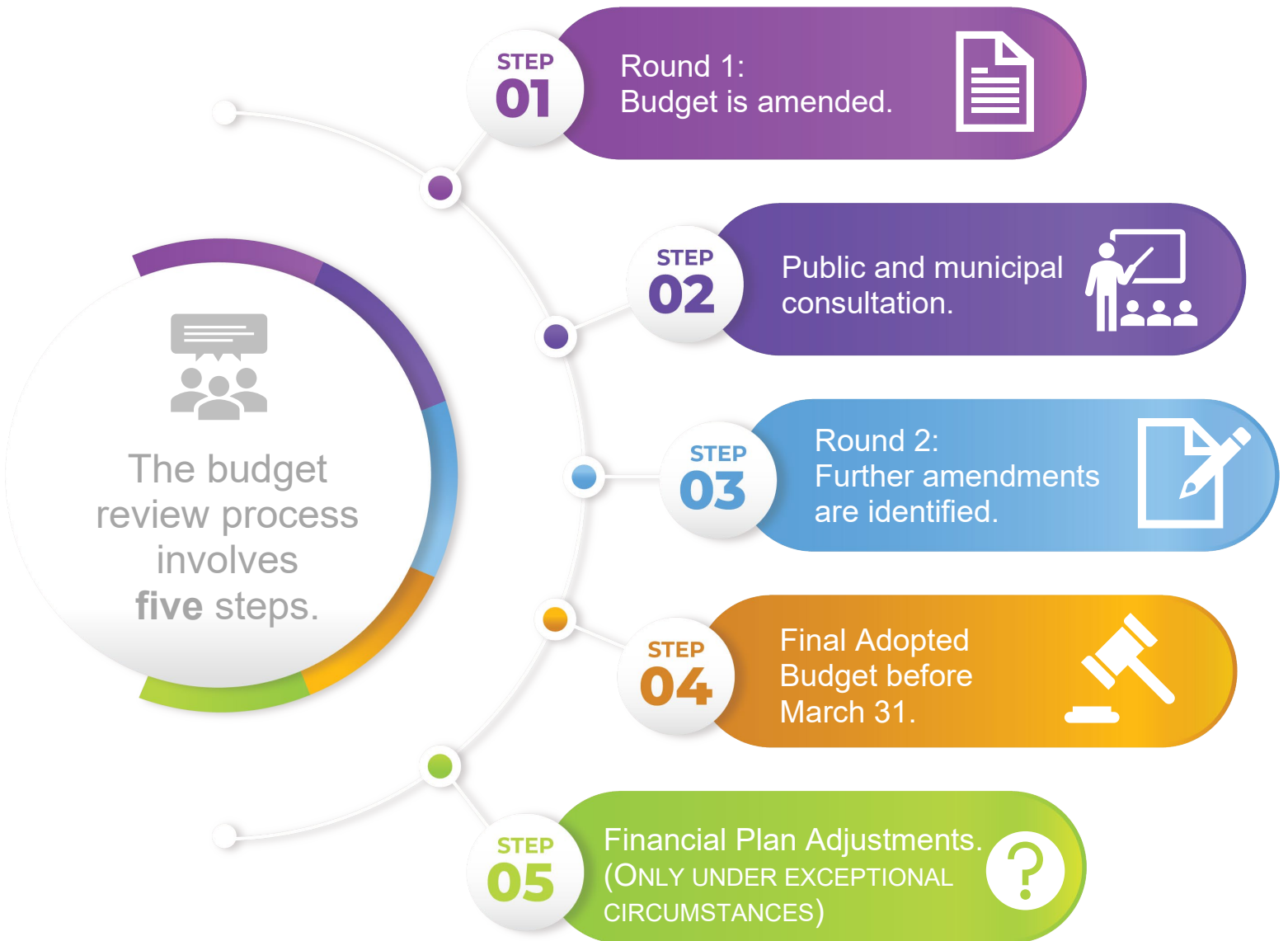
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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

Schedule

Activity	2025			2026	
	October	November	December	January	February
Pre-Budget & Capital Plan Review	27 & 28				
Fees & Charges Review		20			
Budget proposals from SCRD.			Round 1 1 & 2		Round 2 2 & 3
Strategic Plan Review			X		
Public meetings	X	X		X	X
Information sessions	X	X		X	X
Budget Stakeholders SCRD-2026 Budget Proposals				X	
2025 Surplus / Deficit Report					
2025 Carry-forwards					X
Adoption of Financial Plan					26

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.

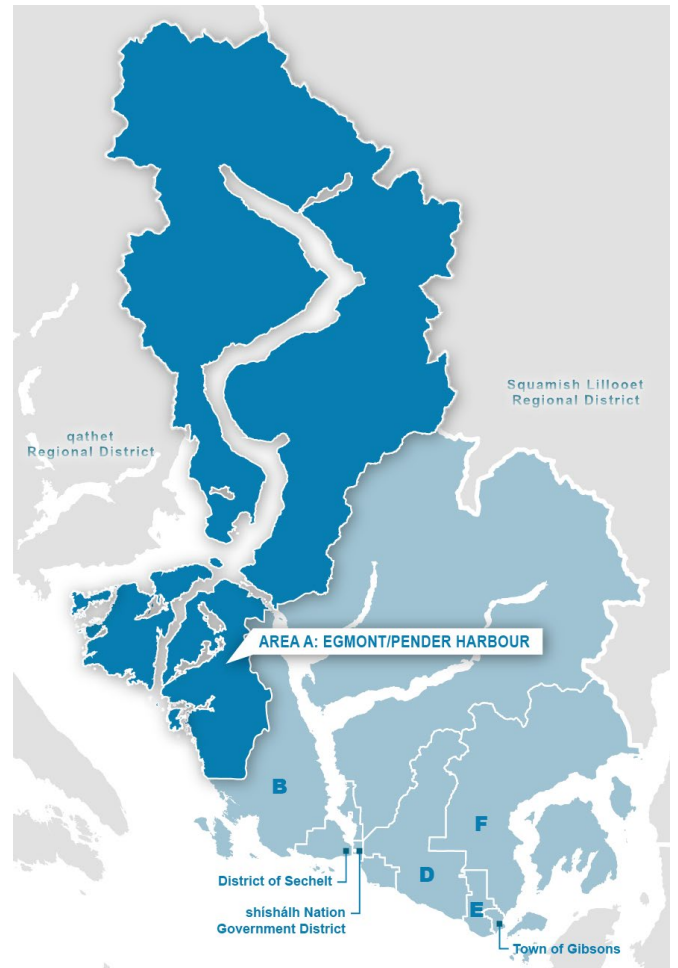
Population: 3,039 (2021 Census)

Area: 1,898 sq. km.

Average Age: 55.2

Tax Base:

Residential	92.60%
Utilities	0.92%
Light Industry	0.97%
Business / Other	4.90%
Managed Forest	0.26%
Recreation / Non-Profit	0.36%

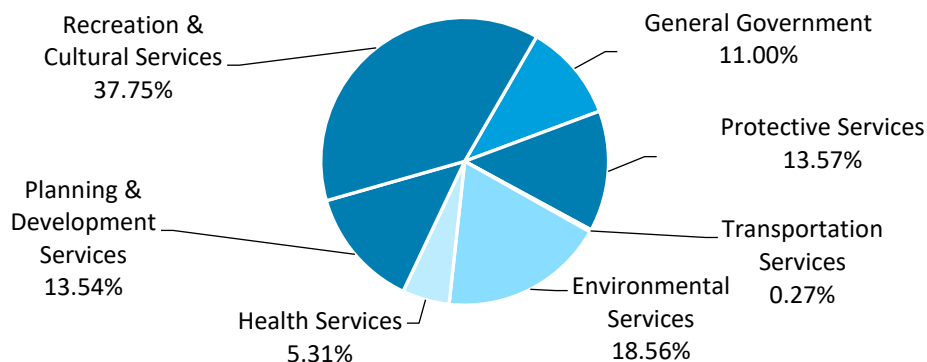


Seasonally occupied dwellings: **946**



Permanently occupied dwellings: **1,562**

Where Do your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Area A	\$ 1.32
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 2.23
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area A	\$ 0.06
Protective Services	
Bylaw Enforcement	\$ 4.06
Egmont & District Fire Protection D	\$ 79.62
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Transportation Services	
Regional Street Lighting	\$ 0.33
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Pender Harbour Health Clinic	\$ 5.68
Planning & Development Services	
Regional Planning	\$ 0.89
Rural Planning	\$ 14.82
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area A	\$ 1.13
Hillside	\$ -
Recreation & Cultural Services	
Pender Harbour Pool D I	\$ 68.59
Joint Use - School Facilities	\$ 0.24
Egmont/Pender Harbour Library Service	\$ 1.93
Museum Service	\$ 0.85
Community Parks	\$ 21.84
Area A Bike & Walking Paths I	\$ 1.03
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,359,058

2026 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D water and waste water services.		
Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Pender Harbour Pool Debt	\$ -	\$ 22.56
North PH Water Service	\$ -	\$ 703.87
South PH Water Service	\$ -	\$ 810.00
Regional Water Service	\$ 750.00	\$ 545.00
Greaves Road Waste Water	\$ 827.00	\$ 600.00
Canoe Road Waste Water	\$ 985.31	\$ 624.00
Lee Bay Waste Water	\$ 565.00	\$ 402.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 600.00
Lily Lake Village Waste Water	\$ 1,143.48	\$ 404.00
Painted Boat Waste Water	\$ 650.00	\$ 502.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 879.42
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area B: Halfmoon Bay

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

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

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

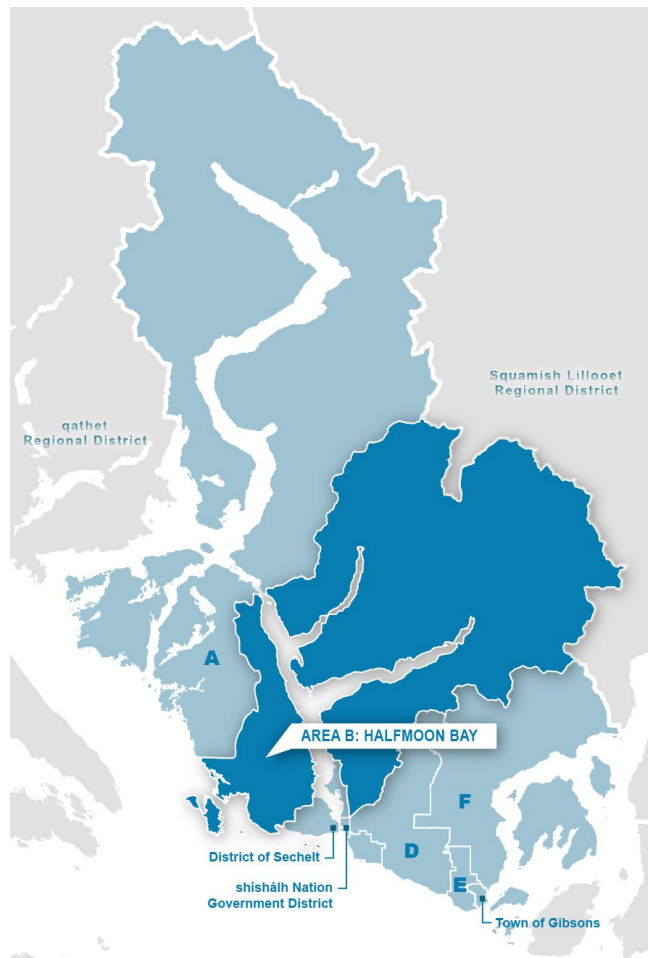
Population: 2,969 (2021 Census)

Area: 1,269.45 sq. km.

Average Age: 49.1

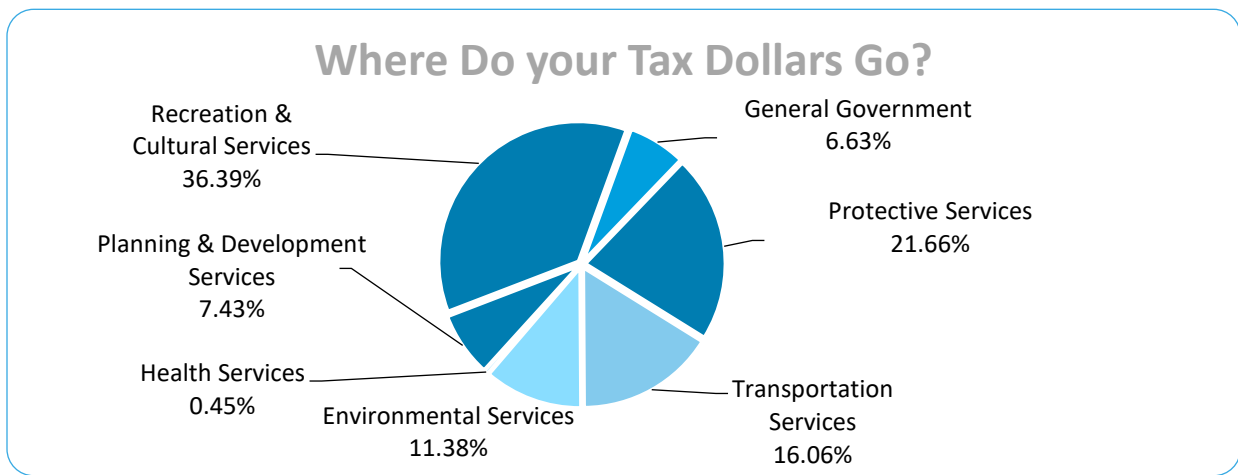
Tax Base:

Residential	81.04%
Utilities	16.35%
Major Industry	0.12%
Light Industry	0.32%
Business / Other	1.77%
Managed Forest	0.24%
Recreation / Non-Profit	0.16%



Seasonally occupied dwellings: **439**

Permanently occupied dwellings: **1,370**



Electoral Area B - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Area B	\$ 1.15
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 2.23
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area B	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.06
Halfmoon Bay Smoke Control	\$ 0.04
Halfmoon Bay Fire Protection D	\$ 44.71
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Animal Control	\$ 0.56
Transportation Services	
Transit	\$ 25.81
Regional Street Lighting	\$ 0.33
Hydaway Street Lighting D	\$ 0.76
Ports	\$ 6.43
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Rural Planning D	\$ 14.82
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area B	\$ 0.30
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities D I	\$ 109.62
Joint Use - School Facilities	\$ 0.24
Halfmoon Bay Library Service D	\$ 6.58
Museum Service	\$ 0.85
Community Parks	\$ 21.84
Bicycle & Walking Paths I	\$ 1.15
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 6,127,275

2026 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 7.98
Regional Water Service	\$ 750.00	\$ 545.00
Curran Road Waste Water	\$ 742.68	\$ 453.00
Jolly Roger Waste Water	\$ 1,050.00	\$ 352.00
Secret Cove Waste Water	\$ 900.00	\$ 552.00
Square Bay Waste Water	\$ 1,150.00	\$ 417.00
Refuse Collection	\$ 226.63	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area D: Roberts Creek

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

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

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

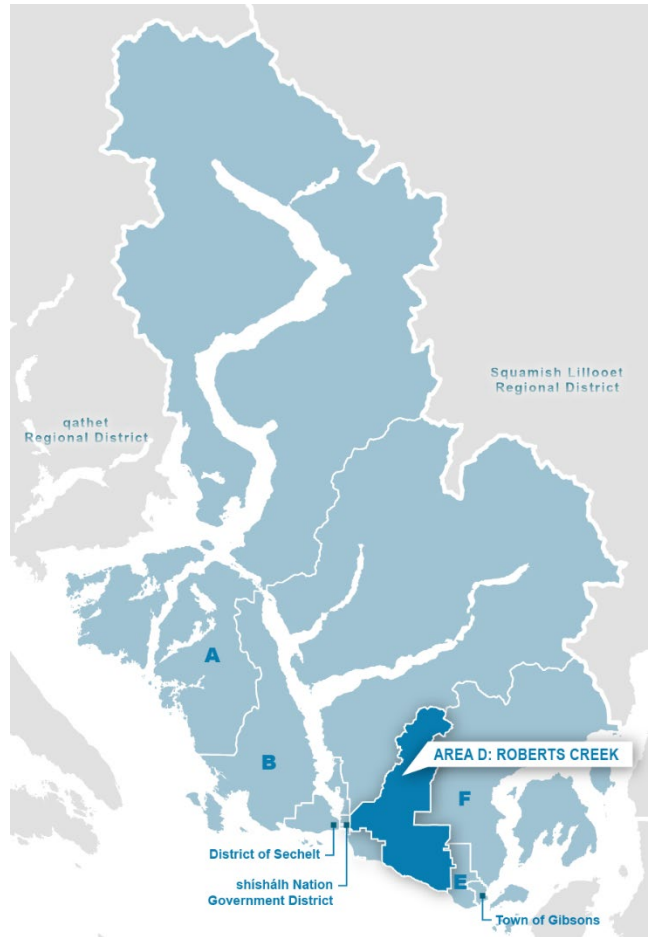
Population: 3,523 (2021 Census)

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%

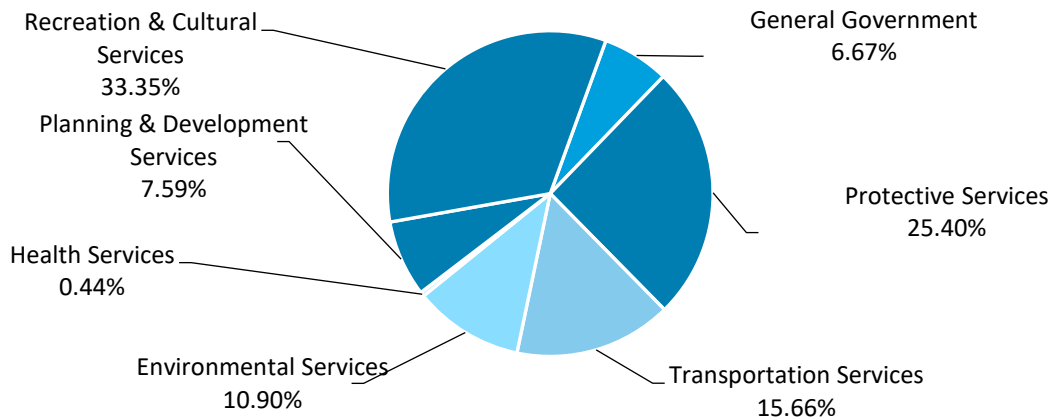


Seasonally occupied dwellings: **288**



Permanently occupied dwellings: **1,550**

Where Do your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Area D	\$ 1.81
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 2.23
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area D	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.06
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection D	\$ 44.52
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Animal Control	\$ 0.56
Transportation Services	
Transit	\$ 25.81
Regional Street Lighting	\$ 0.33
Spruce Street Lighting D	\$ 3.84
Ports	\$ 6.99
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Rural Planning	\$ 14.82
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area D	\$ 0.35
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities I	\$ 109.62
Joint Use - School Facilities	\$ 0.24
Roberts Creek Library Service	\$ 9.82
Museum Service	\$ 0.85
Community Parks	\$ 21.84
Bicycle & Walking Paths I	\$ 1.15
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 4,756,525

2026 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 7.98
Regional Water Service	\$ 750.00	\$ 545.00
RC Cohousing Waste Water	\$ 1,307.48	\$ 600.00
Refuse Collection	\$ 226.63	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

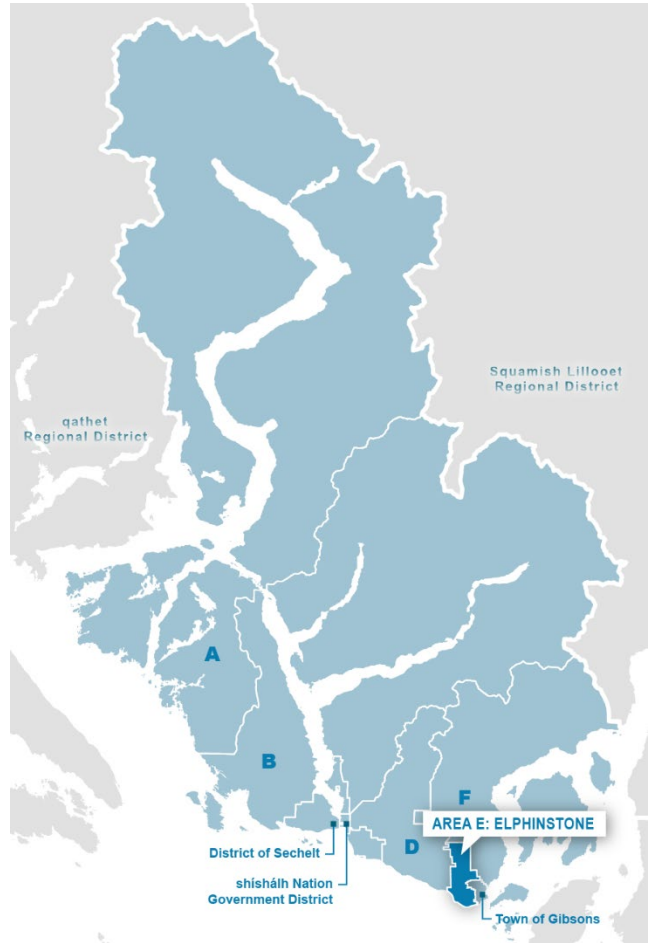
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area E: Elphinstone

Elphinstone is a small, but populous area bordering the Town of Gibsons. The southernmost area in the SCRCD, 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 forests 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	97.34%
Utilities	0.32%
Light Industry	1.05%
Business / Other	1.30%

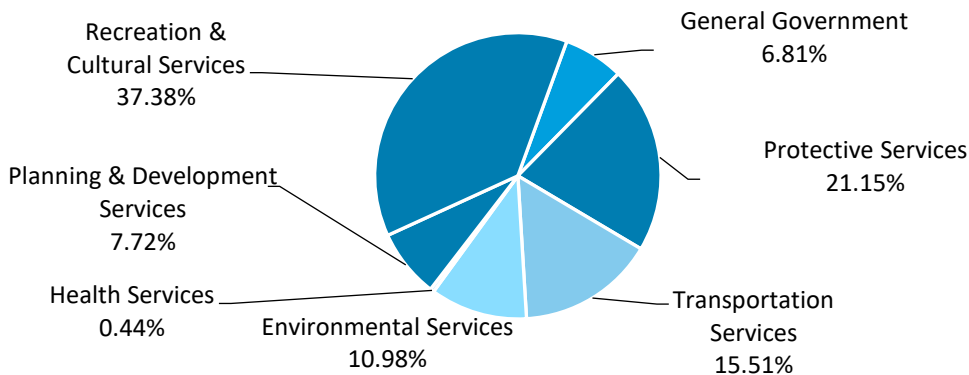


Seasonally occupied dwellings: **155**



Permanently occupied dwellings: **1,608**

Where Do your Tax Dollars Go?



Electoral Area E - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Area E	\$ 1.67
Grant in Aid - Areas E & F	\$ 0.11
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.25
UBCM/Elections	\$ 2.23
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area E	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.06
Gibsons & District Fire Protection D	\$ 34.37
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Animal Control	\$ 0.56
Transportation Services	
Transit	\$ 25.81
Regional Street Lighting	\$ 0.33
Veterans Street Lighting D	\$ 0.31
Woodcreek Street Lighting D	\$ 3.28
Fircrest Street Lighting D	\$ 3.94
Sunnyside Street Lighting D	\$ 4.13
Ports	\$ 6.19
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Rural Planning	\$ 14.82
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area E	\$ 0.52
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities I	\$ 109.62
Joint Use - School Facilities	\$ 0.24
Gibsons Library	\$ 11.85
Museum Service	\$ 0.85
Community Parks	\$ 21.84
Bicycle & Walking Paths I	\$ 1.15
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96
^D Only defined portion of area participates	
^I Rate is applicable on assessed improvements only	
Taxation	
Property Taxation	\$ 3,763,746

2026 User Fee and Parcel Tax Rates		
<p>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 7.98
Regional Water Service	\$ 750.00	\$ 545.00
Sunnyside Waste Water	\$ 850.00	\$ 702.00
Woodcreek Waste Water	\$ 800.74	\$ 550.00
Refuse Collection	\$ 226.63	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

Collection of Taxes and Fees

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

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

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

Electoral Area F: West Howe Sound

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

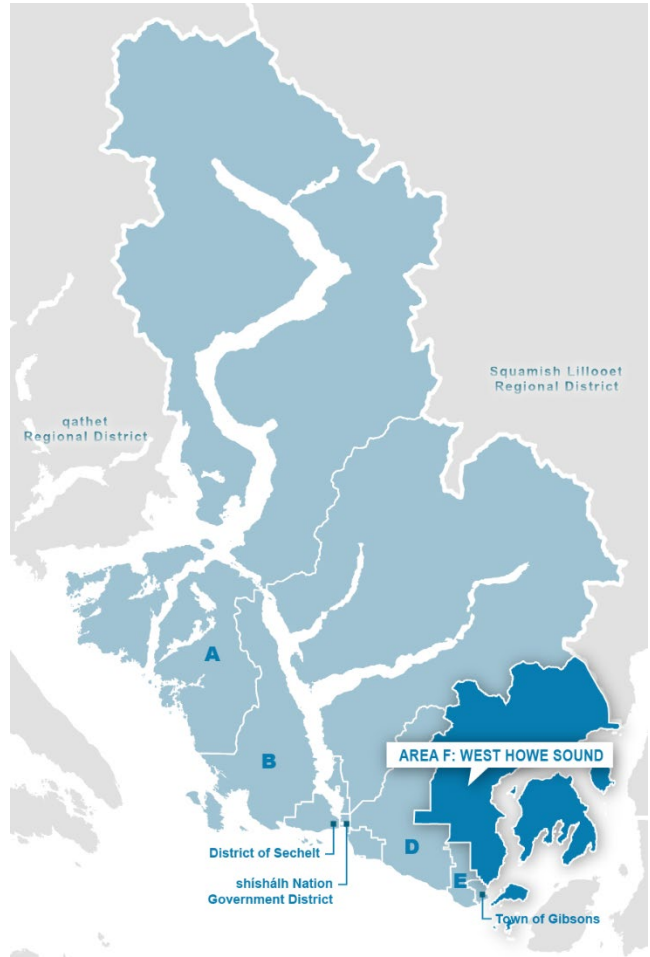
Population: 2,407 (2021 Census)

Area: 380.75 sq. km.

Average Age: 49.5

Tax Base:

Residential	74.78%
Utilities	4.91%
Major Industry	13.04%
Light Industry	3.89%
Business / Other	2.65%
Managed Forest	0.32%
Recreation / Non-Profit	0.42%

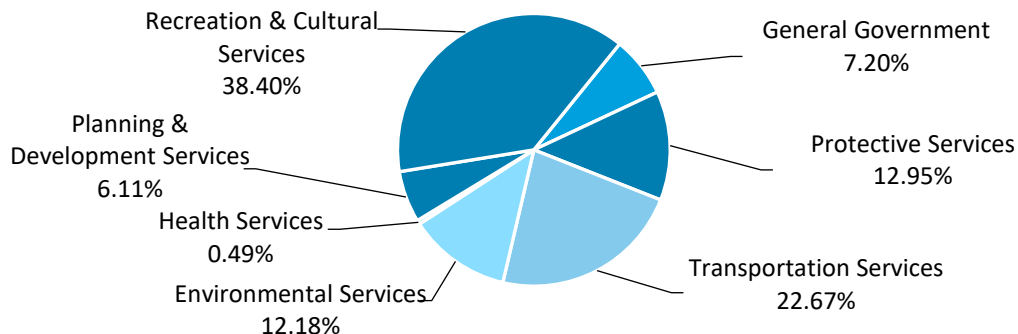


Seasonally occupied dwellings: **365**



Permanently occupied dwellings: **1,111**

Where Do your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Area F	\$ 0.99
Grant in Aid - Areas E & F	\$ 0.11
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.25
UBCM/Elections	\$ 2.23
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area F	\$ 0.12
Protective Services	
Bylaw Enforcement	\$ 4.06
Gibsons & District Fire Protection D	\$ 34.37
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Animal Control D	\$ 0.56
Keats Island Dog Control D	\$ 1.20
Transportation Services	
Transit	\$ 25.81
Regional Street Lighting	\$ 0.33
Langdale Street Lighting D	\$ 1.74
Granthams Street Lighting D	\$ 1.13
Burns Road Street Lighting D	\$ 4.07
Stewart Road Street Lighting D	\$ 21.08
Ports	\$ 15.49
Langdale Dock D	\$ 3.61
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Rural Planning D	\$ 14.82
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area F	\$ 0.44
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities D I	\$ 109.62
Joint Use - School Facilities	\$ 0.24
Gibsons Library	\$ 11.85
Museum Service	\$ 0.85
Community Parks	\$ 21.84
Bicycle & Walking Paths D I	\$ 1.15
Recreation Programs D	\$ 0.86
Dakota Ridge	\$ 0.96

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

2026 User Fee and Parcel Tax Rates		
<p>User fees are billed directly to all properties connected to SCR D water and waste water services and to properties with residential dwellings in the refuse collection service area.</p> <p>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</p>		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 7.98
Regional Water Service	\$ 750.00	\$ 545.00
Langdale Waste Water	\$ 1,427.22	\$ 550.00
Refuse Collection	\$ 226.63	\$ -
<p>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</p> <p>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</p>		

Collection of Taxes and Fees

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

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

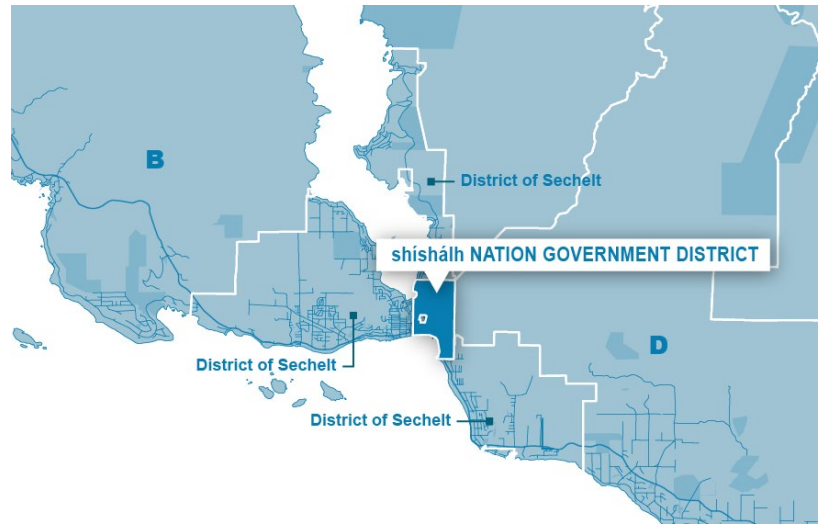
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation	
Property Taxation	\$ 5,657,286

shísháhl Nation Government District

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

The shísháhl 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	45.89%
Utilities	0.51%
Major Industry	0.00%
Light Industry	22.31%
Business / Other	31.22%
Recreation / Non-Profit	0.07%

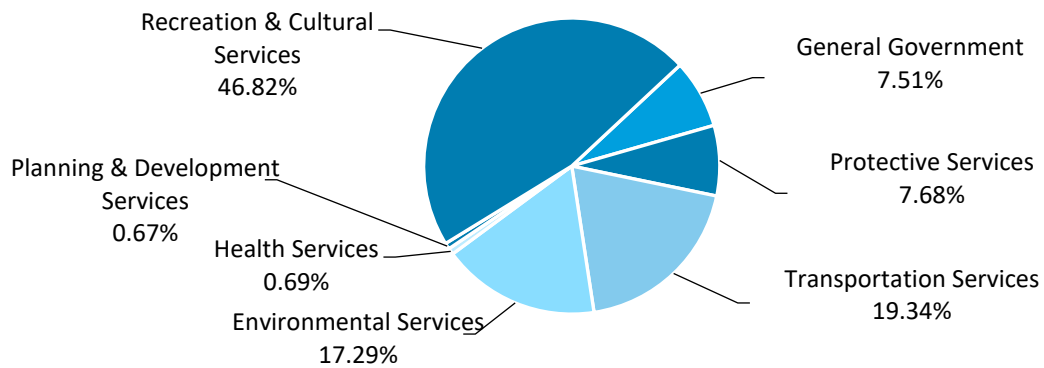


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshááh Nation Government District - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 4.06
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Animal Control	\$ 0.56
Transportation Services	
Transit	\$ 25.81
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Civic Addressing	\$ -
Building Inspection	\$ -
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities I	\$ 109.62
Museum Service	\$ 0.85
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96

† Rate is applicable on assessed improvements only

2026 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	\$ -	\$ 7.98

Collection of Taxes and Fees

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

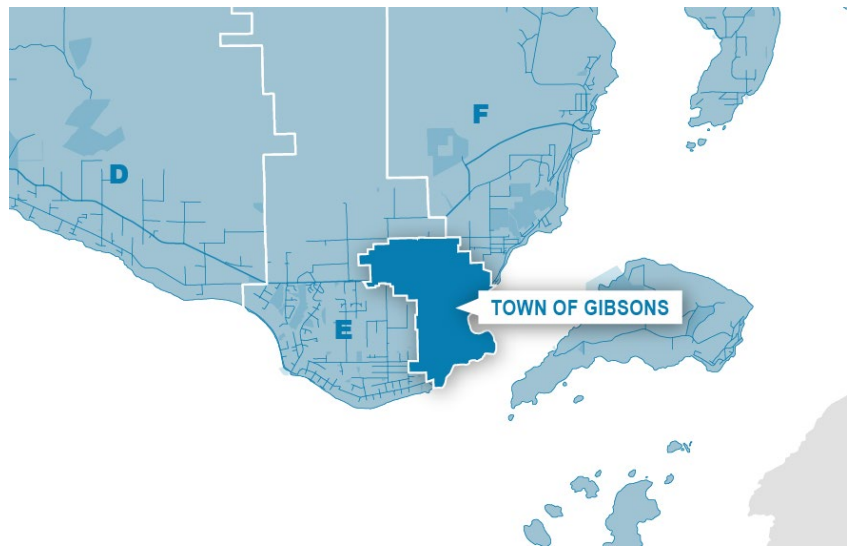
Taxation	
Property Taxation	\$ 613,034

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	72.39%
Utilities	0.88%
Light Industry	0.56%
Business / Other	25.94%
Recreation / Non-Profit	0.23%

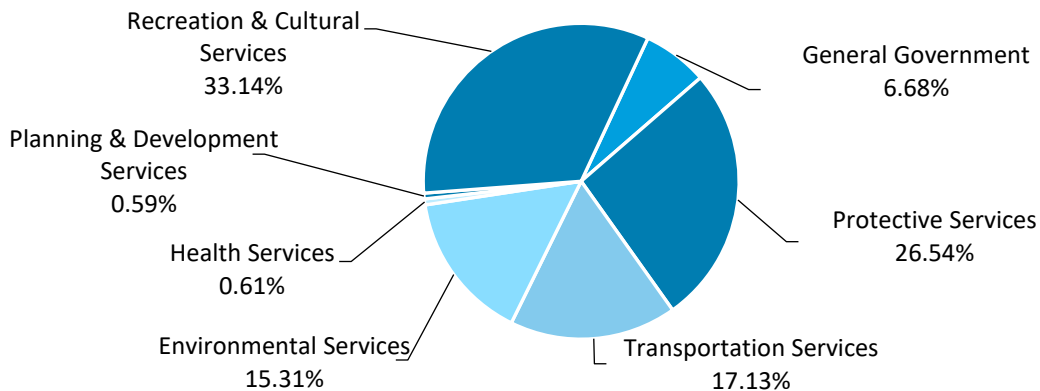


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2,282**

Where Do your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Protective Services	
Gibsons & District Fire Protection	\$ 34.37
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Transportation Services	
Transit	\$ 25.81
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Civic Addressing	\$ -
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities I	\$ 109.62
Joint Use - School Facilities	\$ 0.24
Gibsons Library	\$ 11.85
Museum Service	\$ 0.85
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96

I Rate is applicable on assessed improvements only

2026 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	\$ -	\$ 7.98

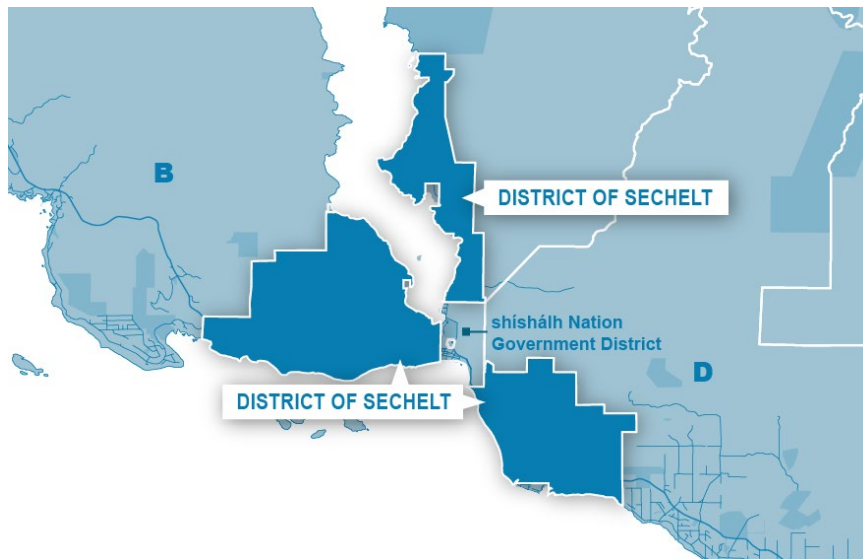
Collection of Taxes and Fees

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	\$ 4,480,750

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	85.29%
Utilities	0.67%
Light Industry	0.64%
Business / Other	13.21%
Managed Forest	0.03%
Recreation / Non-Profit	0.15%

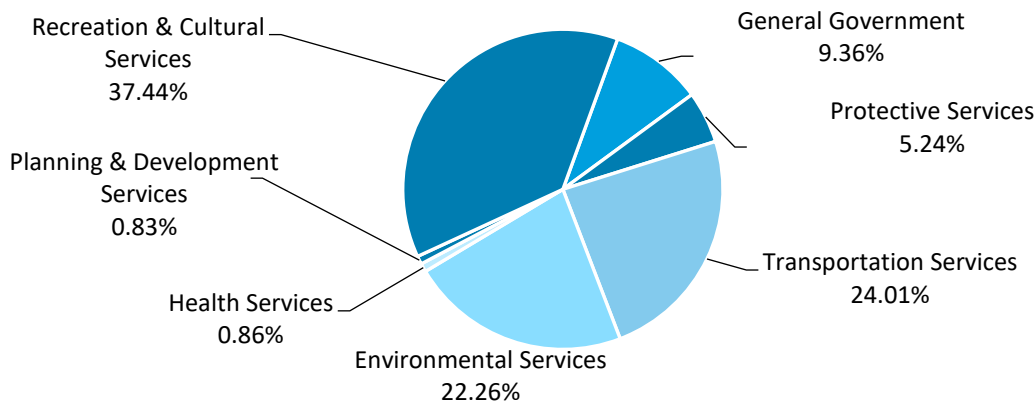


Seasonally occupied dwellings: **610**



Permanently occupied dwellings: **5128**

Where Do your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 9.05
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.97
Feasibility Studies - Regional	\$ -
Protective Services	
911 Emergency Telephone	\$ 2.76
SCEP	\$ 2.87
Transportation Services	
Transit	\$ 25.81
Environmental Services	
Solid Waste	\$ 23.08
Health Services	
Cemetery	\$ 0.92
Planning & Development Services	
Regional Planning	\$ 0.89
Civic Addressing	\$ -
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities I	\$ 109.62
Joint Use - School Facilities	\$ 0.24
Museum Service	\$ 0.85
Recreation Programs	\$ 0.86
Dakota Ridge	\$ 0.96
<i>Rate is applicable on assessed improvements only</i>	

2026 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCR D water services.		
Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 7.98
Regional Water Service	\$ 750.00	\$ 545.00

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.

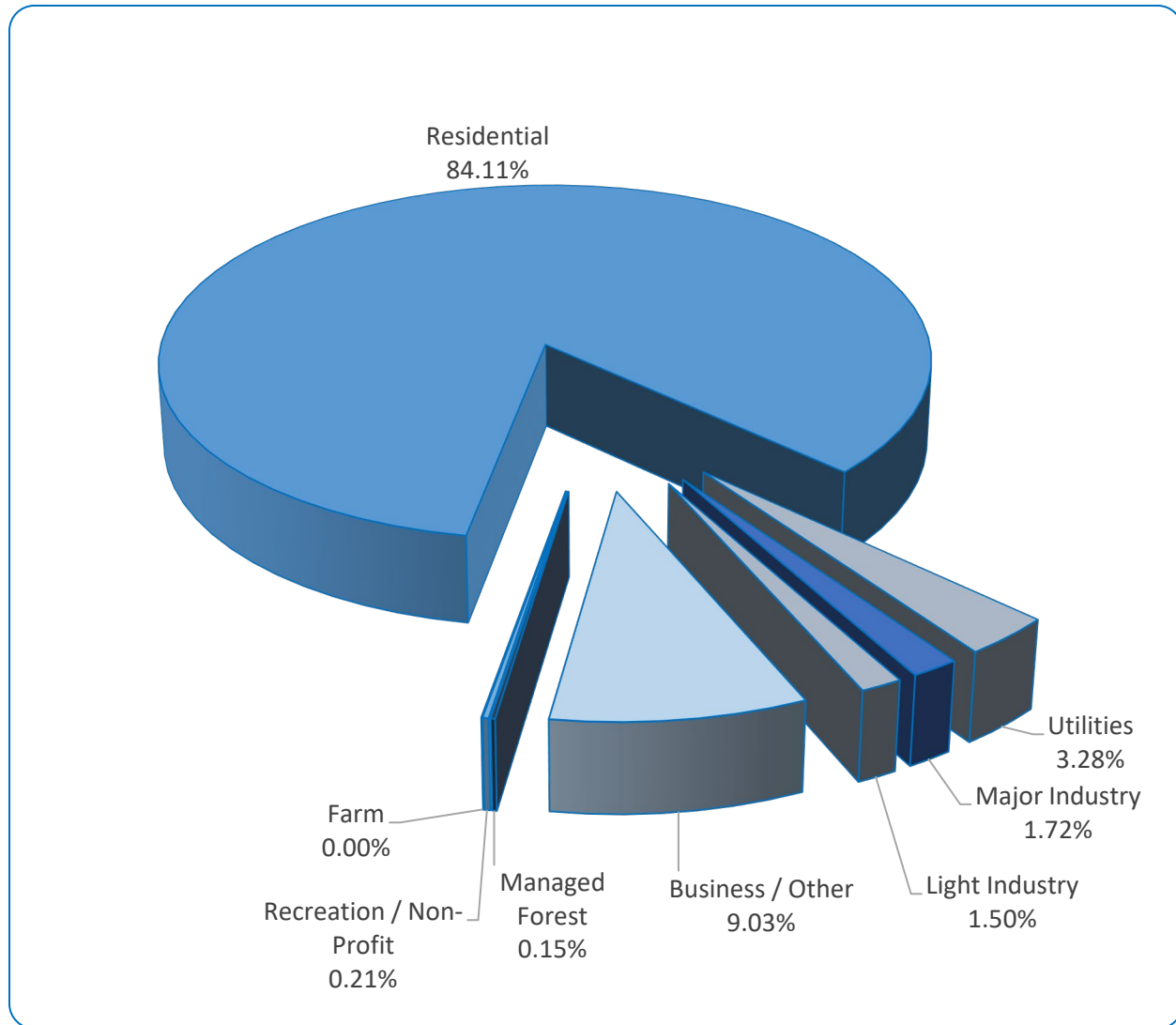
Taxation	
Property Taxation	\$ 6,826,183



Financial Plan Overview

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

Budget Summary by Functional Category

The level of Taxation and Parcel Tax 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, one-time/temporary use of reserve balances, and the level of year-to-year inflation.

Taxation Revenue					
Function	2026	2027	2028	2029	2030
General Government	2,859,567	2,922,953	2,922,953	2,922,953	2,913,687
Protective Services	6,251,922	6,201,457	6,087,409	6,083,081	5,937,015
Transportation Services	6,144,222	6,330,189	6,334,283	6,333,385	6,302,313
Environmental Services	5,395,149	5,352,612	5,251,755	5,343,911	5,205,722
Health Services	414,381	414,272	509,137	410,301	351,510
Planning & Development Services	2,130,262	1,628,907	1,629,024	1,629,144	1,629,266
Recreation & Cultural Services	13,388,355	13,706,878	13,794,545	13,713,720	13,269,156
Total	36,583,858	36,557,268	36,529,106	36,436,495	35,608,669

Operating Expenses					
Function	2026	2027	2028	2029	2030
General Government	9,578,795	9,566,003	9,498,272	9,533,211	9,634,795
Protective Services	5,419,065	4,866,031	4,869,537	4,863,867	4,782,808
Transportation Services	9,296,118	9,615,933	9,701,584	9,644,446	9,643,385
Environmental Services	8,007,343	8,187,434	8,305,413	8,459,860	8,594,059
Water & Wastewater	12,162,850	11,959,126	12,391,542	12,362,209	11,325,693
Health Services	372,399	372,274	467,139	368,303	366,239
Planning & Development Services	3,644,389	3,074,988	3,075,179	3,075,374	3,075,573
Recreation & Cultural Services	13,445,294	13,354,888	13,402,021	13,324,508	13,076,655
Total	61,926,253	60,996,677	61,710,687	61,631,778	60,499,207

The total operating expenditures excludes Member Municipality debt payments and includes \$5,218,489 in amortization expenditures. Operating expenses are budgeted based on approved staffing compliments, approved contracts values, established service levels which inform the base operating expenses of a given service and the anticipated interest cost to service debt funded projects using current and indicative Municipal Finance Authority interest rates. Budgeted operating expenses may differ in future financial plans due to changes to staffing compliments, contract values, service levels and a fluctuating interest rate environment.

Capital Expenses					
Function	2026	2027	2028	2029	2030
General Government	154,090	140,590	140,590	140,590	154,090
Protective Services	513,000	1,081,700	1,298,200	567,100	228,300
Transportation Services	29,390	29,861	29,861	29,861	29,861
Environmental Services	17,629	17,982	17,982	17,982	17,982
Water & Wastewater	3,315,662	3,234,602	3,144,835	27,826,129	3,178,698
Health Services	-	75,000	-	-	75,000
Planning & Development Services	1,409,331	1,618,200	3,438,000	386,100	978,300
Recreation & Cultural Services	154,090	140,590	140,590	140,590	154,090
Total	5,439,102	6,197,935	8,069,468	28,967,762	4,662,231

Capital expenses are budgeted in accordance with the comprehensive asset management capital plan. This plan informs current and future year capital asset replacement costs. The SCR D is continuously working to develop a 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 SCR D will better be able to predict the expected future 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	2025	2026 (Proposed)	Difference
User Rate	\$750.00	\$750.00	\$ -
Parcel Tax	\$479.24	\$545	\$ 65.76

North Pender	2025	2026 (Proposed)	Difference
User Rate	\$1,000.00	*Note 1	\$ -
Parcel Tax	\$ 530.00	\$ 703.87	\$ 173.87

South Pender	2025	2026 (Proposed)	Difference
User Rate	\$925.00	*Note 1	\$ -
Parcel Tax	\$600.00	\$810.00	\$ 210.00

*Note 1- North Pender Harbour and south Pender Harbour Water Service areas will be transitioning to volumetric billing whereby the users within the system will pay a base charge (3/4" Connection) of \$850 and \$4.00 per cubic meter of water consumed.

Garbage and Food Waste

2025	2026 (Proposed)	Difference
\$212.75	\$226.63	\$ 13.88

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

Recreation

	2025	2026 (Proposed)	Difference
Community Recreation	\$114.96	\$7.98 (estimated)	-\$ 106.98
Pender Harbour Recreation	\$ 22.56	\$ 22.56 (estimated)	\$ 0

Wastewater

Frontage Fees

Service	2025 Rate	2026 Rate (Proposed)	Difference
Greaves	\$ 550.00	\$ 600.00	\$ 50.00
Woodcreek	\$ 550.00	\$ 550.00	\$ -
Sunnyside	\$ 602.00	\$ 702.00	\$ 100.00
Jolly Roger	\$ 302.00	\$ 352.00	\$ 50.00
Secret Cove	\$ 452.00	\$ 552.00	\$ 100.00
Lee Bay	\$ 352.00	\$ 402.00	\$ 50.00
Square Bay	\$ 367.00	\$ 417.00	\$ 50.00
Langdale	\$ 550.00	\$ 550.00	\$ -
Canoe	\$ 574.00	\$ 624.00	\$ 50.00
Merrill	\$ 550.00	\$ 600.00	\$ 50.00
Curran	\$ 403.00	\$ 453.00	\$ 50.00
Roberts Creek	\$ 550.00	\$ 600.00	\$ 50.00
Lily Lake	\$ 354.00	\$ 404.00	\$ 50.00
Painted Boat	\$ 452.00	\$ 502.00	\$ 50.00
Sakinaw	\$ 879.42	\$ 879.42	\$ -

User Fees

Service	2025 Rate	2026 Rate (Proposed)	Difference
Greaves	\$ 827.00	\$ 827.00	\$ -
Woodcreek	\$ 800.74	\$ 800.74	\$ -
Sunnyside	\$ 850.00	\$ 850.00	\$ -
Jolly Roger	\$ 1,050.00	\$ 1,050.00	\$ -
Secret Cove	\$ 900.00	\$ 900.00	\$ -
Lee Bay	\$ 487.67	\$ 565.00	\$ 77.33
Square Bay	\$ 1,150.00	\$ 1,150.00	\$ -
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	\$ 650.00	\$ 650.00	\$ -
Sakinaw	\$ 1,323.63	\$ 1,323.63	\$ -

Property Tax by Area and Service

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2026 Taxation	2025 Taxation
General Government											
110	General Government	317,167	273,311	203,266	162,031	269,942	41,560	578,951	268,946	2,115,174	\$ 2,246,395
121	Grant in Aid - Area A	46,131	-	-	-	-	-	-	-	46,131	44,126
122	Grant in Aid - Area B	-	34,610	-	-	-	-	-	-	34,610	30,469
123	Grant in Aid - Areas E & F	-	-	-	1,902	3,168	-	-	-	5,070	(2,958)
125	Grant in Aid - Community Schools	1,782	1,535	1,142	910	1,516	-	3,252	1,511	11,649	10,811
126	Grant in Aid - Greater Gibsons	-	-	-	4,396	7,324	-	-	-	11,720	11,556
127	Grant in Aid - Area D	-	-	40,725	-	-	-	-	-	40,725	38,341
128	Grant in Aid - Area E	-	-	-	29,865	-	-	-	-	29,865	29,426
129	Grant in Aid - Area F	-	-	-	-	29,570	-	-	-	29,570	27,083
130	UBCM/Elections	78,268	67,445	50,160	39,985	66,614	-	-	-	302,472	237,224
136	Regional Sustainability	34,049	29,341	21,821	17,395	28,979	4,462	62,153	28,872	227,072	246,792
150	Feasibility - Regional	-	-	-	-	-	-	-	-	-	-
151	Feasibility- Area A	2,067	-	-	-	-	-	-	-	2,067	38,726
152	Feasibility- Area B	-	-	-	-	-	-	-	-	-	-
153	Feasibility- Area D	-	-	-	-	-	-	-	-	-	-
154	Feasibility- Area E	-	-	-	-	-	-	-	-	-	-
155	Feasibility- Area F	-	-	-	-	3,442	-	-	-	3,442	87,441
Protective Services											
200	Bylaw Enforcement	142,338	122,656	91,222	72,716	121,144	18,651	-	-	568,727	563,902
204	Halfmoon Bay Smoke Control	-	1,275	-	-	-	-	-	-	1,275	1,250
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210	Gibsons & District Fire Protection	-	-	-	612,350	428,759	-	-	1,021,741	2,062,850	2,111,685
212	Roberts Creek Fire Protection	-	-	977,698	-	-	-	-	-	977,698	1,044,962
216	Halfmoon Bay Fire Protection	-	1,015,865	-	-	-	-	-	-	1,015,865	1,088,011
218	Egmont & District Fire Protection	251,880	-	-	-	-	-	-	-	251,880	276,402
220	911 Emergency Telephone	96,805	83,419	62,040	49,455	82,391	12,685	176,706	82,087	645,588	530,900
222	SCEP	100,663	86,744	64,513	51,426	85,675	13,190	183,748	85,359	671,317	643,045
290	Animal Control	-	17,001	12,644	10,079	11,616	2,585	-	-	53,925	52,357
291	Keats Island Dog Control	-	-	-	-	2,797	-	-	-	2,797	268
Transportation Services											
310	Transit	-	779,809	579,958	462,305	770,197	118,578	1,651,858	767,356	5,130,060	4,412,196
320	Regional Street Lighting	11,683	10,067	7,487	5,968	9,943	-	-	-	45,148	33,685
322	Langdale Street Lighting	-	-	-	-	2,543	-	-	-	2,543	2,442
324	Granthams Street Lighting	-	-	-	-	2,543	-	-	-	2,543	2,442
326	Veterans Street Lighting	-	-	-	509	-	-	-	-	509	489
328	Spruce Street Lighting	-	-	255	-	-	-	-	-	255	235
330	Woodcreek Street Lighting	-	-	-	2,059	-	-	-	-	2,059	1,731
332	Fircrest Street Lighting	-	-	-	1,145	-	-	-	-	1,145	515
334	Hydaway Street Lighting	-	255	-	-	-	-	-	-	255	235
336	Sunnyside Street Lighting	-	-	-	1,016	-	-	-	-	1,016	976
340	Burns Road Street Lighting	-	-	-	-	556	-	-	-	556	773
342	Stewart Road Street Lighting	-	-	-	-	509	-	-	-	509	489
345	Ports	-	194,111	157,138	110,921	462,170	-	-	-	924,339	821,534
346	Langdale Dock	-	-	-	-	33,285	-	-	-	33,285	32,979

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2025 Taxation	2024 Taxation
Environmental Services											
350	Solid Waste	808,995	697,131	518,469	413,290	688,538	106,006	1,476,723	685,998	5,395,149	5,273,111
Health Services											
400	Cemetery	32,286	27,821	20,691	16,494	27,478	4,231	58,934	27,377	215,312	167,998
410	Pender Harbour Health Clinic	199,069	-	-	-	-	-	-	-	199,069	197,255
Planning & Development Services											
500	Regional Planning	31,217	26,901	20,007	15,948	26,569	4,091	56,984	26,471	208,187	204,440
504	Rural Planning	519,486	419,213	332,928	265,389	305,854	-	-	-	1,842,869	1,813,001
510	Civic Addressing	-	-	-	-	-	-	-	-	-	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520	Building Inspection	-	-	-	-	-	-	-	-	-	-
531	Economic Development - A	39,728	-	-	-	-	-	-	-	39,728	(17,612)
532	Economic Development - B	-	9,087	-	-	-	-	-	-	9,087	(43,178)
533	Economic Development - D	-	-	7,888	-	-	-	-	-	7,888	(39,103)
534	Economic Development - E	-	-	-	9,279	-	-	-	-	9,279	(22,255)
535	Economic Development - F	-	-	-	-	13,224	-	-	-	13,224	(37,283)
540	Hillside	-	-	-	-	-	-	-	-	-	-
Recreation & Cultural Services											
615	Community Recreation Facilities	-	1,281,458	801,070	743,423	1,075,235	274,733	2,390,581	1,046,138	7,612,638	7,278,957
625	PH Pool	698,845	-	-	-	-	-	-	-	698,845	695,172
630	Joint Use - School Facilities	8,464	7,294	5,424	4,324	7,204	-	15,450	7,177	55,337	51,080
640	Gibsons Library	-	-	-	212,280	353,657	-	-	352,352	918,289	910,703
643	Egmont/Pender Harbour Libraray	67,541	-	-	-	-	-	-	-	67,541	66,581
645	Halfmoon Bay Library Service	-	186,224	-	-	-	-	-	-	186,224	184,268
646	Roberts Creek Library Service	-	-	220,749	-	-	-	-	-	220,749	219,479
648	Museum Service	29,869	25,739	19,143	15,259	25,422	3,914	54,523	25,328	199,198	191,815
650	Community Parks	765,840	659,944	490,812	391,244	651,809	-	-	-	2,959,649	3,223,839
665	Bike & Walking Paths	-	14,104	8,436	7,831	11,293	-	-	-	41,664	71,733
667	Area A Bike & Walking Paths	11,161	-	-	-	-	-	-	-	11,161	12,752
670	Recreation Programs	30,169	25,998	19,335	15,413	17,763	3,953	55,070	25,582	193,283	196,138
680	Dakota Ridge	33,555	28,915	21,505	17,142	28,559	4,397	61,251	28,453	223,777	259,002
Total		\$ 4,359,058	\$ 6,127,275	\$ 4,756,525	\$ 3,763,746	\$ 5,657,286	\$ 613,034	\$ 6,826,183	\$ 4,480,750	\$ 36,583,858	\$ 35,526,828
	Percentage of Total Taxation	11.96%	16.72%	12.98%	10.27%	15.44%	1.68%	18.70%	12.25%		

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SNGD	DoS	ToG	Total
2025 Taxation by area (PY)	4,374,005	5,979,763	4,656,614	3,645,348	5,506,448	581,527	6,452,065	4,331,057	\$35,526,828
\$ Change	(14,947)	147,512	99,911	118,398	150,838	31,507	374,118	149,693	1,057,030
% Change	-0.34%	2.47%	2.15%	3.25%	2.74%	5.42%	5.80%	3.46%	2.98%

*Calculations are based on the 2025 revised assessment roll

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SNGD	DoS	ToG
Average Residential % Chg*	0.23%	1.89%	2.10%	3.22%	2.17%	5.64%	5.81%	3.43%

*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	317,167	269,575	26,737	20,856	9.05	2,115,174	0.99%
121 Grant in Aid - Area A	46,131	39,209	3,889	3,033	1.32	46,131	6.58%
125 Grant in Aid - Community Schools	1,782	1,514	150	117	0.05	11,649	1.01%
130 UBCM/AVICC & Elections	78,268	66,523	6,598	5,147	2.23	302,472	1.70%
136 Regional Sustainability	34,049	28,940	2,870	2,239	0.97	227,072	0.99%
150 Feasibility - Regional	-	-	-	-	-	-	-
200 Bylaw Enforcement	142,338	120,979	11,999	9,360	4.06	568,727	1.65%
218 Egmont & District Fire Protection	251,880	214,084	21,233	16,563	7.18	251,880	6.58%
220 Emergency Telephone - 911	96,805	82,279	8,161	6,366	2.76	645,588	0.99%
222 Sunshine Coast Emergency Planning	100,663	85,558	8,486	6,619	2.87	671,317	0.99%
320 Regional Street Lighting	11,683	9,930	985	768	0.33	45,148	1.70%
350 Regional Solid Waste	808,995	687,601	68,197	53,196	23.08	5,395,149	0.99%
400 Cemetery	32,286	27,441	2,722	2,123	0.92	215,312	0.99%
410 Pender Harbour Health Clinic	199,069	169,198	16,781	13,090	5.68	199,069	6.58%
500 Regional Planning	31,217	26,533	2,632	2,053	0.89	208,187	0.99%
504 Rural Planning	519,486	441,534	43,792	34,159	14.82	1,842,869	1.85%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	39,728	33,767	3,349	2,612	1.13	39,728	6.58%
625 PH Pool	698,845	635,787	63,058	-	68.59	698,845	0.00%
630 Joint Use School Facilities	8,464	7,194	714	557	0.24	55,337	1.01%
643 Egmont/Pender Harbour Library	67,541	57,406	5,694	4,441	1.93	67,541	6.58%
648 Museum Funding	29,869	25,387	2,518	1,964	0.85	199,198	0.99%
650 Community Parks	765,840	650,923	64,559	50,359	21.84	2,959,649	1.70%
667 Area A Bike & Walking Paths	11,161	9,486	941	734	1.03	11,161	6.58%
670 Recreation Programs - Regional	30,169	25,642	2,543	1,984	0.86	193,283	1.03%
680 Dakota Ridge Recreation Area	33,555	28,520	2,829	2,206	0.96	223,777	0.99%
	4,356,991			240,545			
				5.5%			

2025 Taxation (PY)	\$239,359
\$ Change	1,186
% Change	0.50%

***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	273,311	17,364	255,947	9.05	211,405	44,541
122 Grant in Aid - B	34,610	2,199	32,411	1.15	26,771	5,640
125 Grant in Aid - Community Schools	1,535	98	1,438	0.05	1,188	250
130 UBCM/AVICC & Elections	67,445	4,285	63,160	2.23	52,169	10,992
136 Regional Sustainability	29,341	1,864	27,477	0.97	22,695	4,782
150 Feasibility-Regional	-	-	-	-	-	-
152 Feasibility Studies - Area B	-	-	-	-	-	-
200 Bylaw Enforcement	122,656	7,793	114,863	4.06	94,874	19,989
204 Halfmoon Bay Smoke Control	1,275	81	1,194	0.04	986	208
216 HB VFD	1,015,865	-	1,015,865	-	839,079	176,786
220 Emergency Telephone - 911	83,419	5,300	78,119	2.76	64,525	13,595
222 Sunshine Coast Emergency Planning	86,744	5,511	81,233	2.87	67,096	14,137
290 Animal Control	17,001	1,080	15,921	0.56	13,150	2,771
310 Public Transit	779,809	49,544	730,265	25.81	603,180	127,085
320 Regional Street Lighting	10,067	640	9,428	0.33	7,787	1,641
334 Hydaway St Lighting	255	-	255	-	211	44
345 Ports	194,111	12,333	181,779	6.43	150,144	31,634
350 Regional Solid Waste	697,131	44,291	652,840	23.08	539,229	113,611
400 Cemetery	27,821	1,768	26,054	0.92	21,520	4,534
500 Regional Planning	26,901	1,709	25,192	0.89	20,808	4,384
504 Rural Planning	419,213	-	419,213	-	346,259	72,954
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	9,087	577	8,510	0.30	7,029	1,481
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,281,458	-	1,281,458	-	1,058,452	223,006
630 Joint Use School Facilities	7,294	463	6,830	0.24	5,642	1,189
645 Halfmoon Bay Library Service	186,224	-	186,224	-	153,816	32,408
648 Museum Funding	25,739	1,635	24,104	0.85	19,909	4,195
650 Community Parks	659,944	41,929	618,015	21.84	510,465	107,550
665 Bicycle & Walking Paths	14,104	413	13,692	0.22	11,309	2,383
670 Recreation Programs - Regional	25,998	1,652	24,346	0.86	20,109	4,237
680 Dakota Ridge Recreation Area	28,915	1,837	27,078	0.96	22,366	4,712
	6,127,275	204,366	5,922,909		4,892,172	1,030,737
		3.3%	96.7%			
2025 Taxation (PY)		194,182	5,785,581		4,838,069	947,512
\$ Change		10,183	137,329		54,103	83,225
% Change		5.24%	2.37%		1.12%	8.78%
Average Residential % Change		5.24%				

***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	2026 Residential Rate Per \$100,000 of AV*	Islands Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	269,942	83,206	186,736	9.05	9.05	151,535	35,201
123 Grant in Aid - E&F	3,168	977	2,192	0.11	0.11	1,779	413
125 Grant in Aid - Community	1,516	467	1,049	0.05	0.05	851	198
126 Greater Gibson Community	7,324	2,257	5,066	0.25	0.25	4,111	955
129 Grant in Aid - Area F	29,570	9,115	20,455	0.99	0.99	16,539	3,856
130 UBCM/AVICC & Elections	66,614	20,533	46,081	2.23	2.23	37,394	8,687
136 Regional Sustainability	28,979	8,932	20,047	0.97	0.97	16,268	3,779
150 Feasibility- Regional	-	-	-	-	-	-	-
155 Feasibility- Area F	3,442	1,061	2,381	0.12	0.12	1,932	449
200 Bylaw Enforcement	121,144	37,341	83,803	4.06	4.06	68,006	15,798
210 Gibsons & District Fire Protection	428,759	-	428,759	34.37	-	428,759	-
220 Emergency Telephone - 311	82,331	25,396	56,935	2.76	2.76	46,251	10,744
222 Sunshine Coast Emergency	85,675	26,408	59,267	2.87	2.87	48,094	11,172
290 Animal Control	11,616	-	11,616	0.56	-	9,426	2,190
291 Keats Island Dog Control	2,797	2,797	-	1.20	0.30	-	-
310 Public Transit	770,197	237,402	532,794	25.81	25.81	432,358	100,436
320 Regional Street Lighting	9,943	3,065	6,878	0.33	0.33	5,582	1,297
322 Langdale St Lighting	2,543	-	2,543	1.74	-	2,543	-
324 Granthams St Lighting	2,543	-	2,543	1.13	-	2,543	-
340 Burns Rd St Lighting	556	-	556	4.07	-	556	-
342 Steward Rd St Lighting	509	-	509	21.08	-	509	-
345 Ports	462,170	142,457	319,712	15.49	15.49	259,444	60,268
346 Langdale Dock	33,285	33,285	-	3.61	-	-	-
350 Regional Solid Waste	688,538	212,232	476,306	23.08	23.08	386,518	89,787
400 Cemetery	27,478	8,470	19,009	0.92	0.92	15,425	3,583
500 Regional Planning	26,569	8,190	18,380	0.89	0.89	14,915	3,465
504 Rural Planning	305,854	-	305,854	14.82	-	248,198	57,656
510 Civic Addressing	-	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-	-
535 Economic Development - Area F	13,224	4,076	9,148	0.44	0.44	7,423	1,724
540 Hillside	-	-	-	-	-	-	-
615 Community Recreation Facilities	1,075,235	-	1,075,235	109.62	-	707,576	367,659
630 Joint Use School Facilities	7,204	2,220	4,983	0.24	0.24	4,044	939
640 Gibson & Area Library	353,657	109,010	244,647	11.85	11.85	198,529	46,118
648 Museum Funding	25,422	7,836	17,586	0.85	0.85	14,271	3,315
650 Community Parks	651,809	200,911	450,898	21.84	21.84	365,900	84,998
665 Bicycle & Walking Paths	11,293	-	11,293	1.15	-	7,432	3,862
670 Recreation Programs - Regional	17,763	-	17,763	-	-	14,414	3,348
680 Dakota Ridge Recreation Area	28,559	8,803	19,756	0.96	0.96	16,032	3,724
	5,657,286	1,196,447	4,460,839			3,535,218	925,621
		21.1%	78.9%				
2025 Taxation (PY)	\$ 1,163,059	\$ 4,358,403				\$ 3,507,879	\$ 850,524
\$ Change	33,388	102,436				27,339	75,097
% Change	2.87%	2.35%				0.78%	8.83%
Average Residential % Change - Keats		3.92%					
Average Residential % Change - Gambier		3.06%					

Average Residential Taxation and Fees Summary

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRД 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. The average residential property value will be updated for Round 2 when the Completed BC Assessment data is released.

Average Residential Taxation & Fees Summary 2026 Budget										
Rural Areas & Member Municipalities (*excludes defined rural areas)										
	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Robets Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	shisháh Nation Government District	Town of Gibsons		
2026 Taxation & User Fees										
General	\$ 616.18	\$ 1,437.66	\$ 1,794.78	\$ 1,333.10	\$ 1,552.63	\$ 651.81	\$ 425.37	\$ 759.08		
Fire Protection	-	503.55	604.65	342.57	374.73	-	-	321.44		
Rec. Facilities & Bike Paths**	112.16	388.39	486.62	418.49	378.18	341.05	184.21	297.23		
User Fees & Parcel Taxes	22.56	1,529.61	1,529.61	1,529.61	1,529.61	1,302.98	1,302.98	7.98		
Total SCRД Taxation/User Fees	\$ 750.90	\$ 3,859.21	\$ 4,415.67	\$ 3,623.77	\$ 3,835.14	\$ 2,295.84	\$ 1,912.56	\$ 1,385.73		
2025 Taxation & User Fees										
General	\$ 614.82	\$ 1,372.71	\$ 1,711.28	\$ 1,274.70	\$ 1,508.27	\$ 612.23	\$ 400.90	\$ 718.81		
Fire Protection	-	539.31	646.25	350.68	383.60	-	-	329.05		
Rec. Facilities & Bike Paths**	111.82	374.45	469.16	403.47	364.61	326.10	176.14	284.20		
User Fees & Parcel Taxes	22.56	1,556.95	1,556.95	1,556.95	1,556.95	1,344.20	1,344.20	114.96		
Total SCRД Taxation/User Fees	\$ 749.20	\$ 3,843.43	\$ 4,383.65	\$ 3,585.81	\$ 3,813.42	\$ 2,282.53	\$ 1,921.23	\$ 1,447.02		
Increase / (Decrease) in Taxation / Fees	\$ 6.99	\$ 52.18	\$ 70.29	\$ 73.27	\$ 57.84	\$ 62.11	\$ 37.22	\$ 53.27		
% Change	0.93%	1.36%	1.60%	2.04%	1.52%	2.72%	1.94%	3.68%		
**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				
2026 Taxation & User Fees										
General	\$ 650.52	\$ 1,005.38	\$ 947.28	\$ 1,463.78	\$ 939.55	\$ 1,224.90				
Fire Protection	534.54	-	-	-	-	-				
Rec. Facilities & Bike Paths**	122.29	251.96	204.96	2.99	-	-				
User Fees & Parcel Taxes	1,317.56	726.43	832.56	-	-	1,295.00				
Total SCRД Taxation/User Fees	\$ 2,624.91	\$ 1,983.77	\$ 1,984.80	\$ 1,466.77	\$ 939.55	\$ 2,519.90				
2025 Taxation & User Fees										
General	\$ 649.09	\$ 1,003.17	\$ 945.19	\$ 1,388.59	\$ 911.61	\$ 1,178.68				
Fire Protection	586.58	-	-	-	-	-				
Rec. Facilities & Bike Paths**	121.92	251.19	204.33	5.15	-	-				
User Fees & Parcel Taxes	1,251.80	1,552.56	1,547.56	-	-	1,229.24				
Total SCRД Taxation/User Fees	\$ 2,609.38	\$ 2,806.91	\$ 2,697.08	\$ 1,393.74	\$ 911.61	\$ 2,407.92				
Increase / (Decrease) in Taxation / Fees	\$ (18.22)	\$ 11.56	\$ 10.81	\$ 84.47	\$ 33.96	\$ 54.01				
% Change	-0.70%	0.41%	0.40%	6.06%	3.72%	2.24%				



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 SCRCD to all budgeted functions / services within the SCRCD 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 SCRCD 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 SCRCD 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 SCRCD 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 SCRCD is its own fund.

The SCRCD 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 Greater Gibsons Community
126	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

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	2023	2024	2025	2026	2027	2028	2029	2030	Net Increase (Reduction) 2025 to
Office of the CAO	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Human Resource Services	4.87	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
Administration and Legislative Services									
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	-
Legislative Services	4.75	5.80	6.00	6.20	6.00	6.00	6.00	6.20	0.20
	9.55	10.60	10.80	11.00	10.80	10.80	10.80	11.00	0.20
Corporate Services									
Senior Management/Admin. Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	10.28	11.50	12.00	12.00	12.00	12.00	12.00	12.00	-
Purchasing and Risk Management	3.30	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	-
Information Technology and GIS Services	9.83	9.95	9.95	9.80	9.80	9.80	9.80	9.80	(0.15)
	27.41	28.75	29.25	29.10	29.10	29.10	29.10	29.10	(0.15)
Infrastructure Services									
Senior Management/Admin. Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	7.50	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
Utility Services	38.83	41.22	45.94	46.83	45.09	45.04	45.04	44.69	0.89
Solid Waste Services	13.45	14.57	15.61	15.07	15.02	15.02	15.02	15.02	(0.54)
	61.78	64.79	70.55	70.90	69.11	69.06	69.06	68.71	0.35
Planning & Development Services									
Sustainability Services	1.33	1.33	1.76	1.33	1.33	1.33	1.33	1.33	(0.43)
Senior Management/Admin. Asst.	2.00	2.10	2.20	2.20	1.90	1.90	1.90	1.90	-
Planning and Development Services	8.75	10.50	11.10	10.60	9.10	9.10	9.10	9.10	(0.50)
Building Services	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
Bylaw Services	2.85	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
	21.73	24.93	26.06	25.13	23.33	23.33	23.33	23.33	(0.93)
Protective Services	12.91	15.46	17.36	17.09	13.71	13.71	13.71	13.71	(0.27)
Community Services									
Transit and Fleet Services	38.96	40.44	41.48	44.54	44.54	44.54	44.54	44.54	3.06
Recreation and Community Partnerships	28.90	28.13	28.45	28.45	28.45	28.45	28.45	28.45	-
Ports Services	0.98	1.14	1.14	1.03	1.03	1.03	1.03	1.03	(0.11)
Pender Harbour Recreation	3.42	4.31	4.33	4.33	4.33	4.33	4.33	4.33	-
Facility Services	16.72	18.36	18.19	17.92	17.92	17.92	17.92	17.92	(0.27)
Parks	12.82	12.96	12.89	12.80	12.80	12.80	12.80	12.80	(0.09)
Senior Management/Admin. Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	103.80	107.34	108.48	111.08	111.08	111.08	111.08	111.08	2.59
Total Full Time Equivalent Positions	245.05	259.88	270.50	272.30	265.13	265.08	265.08	264.93	1.79

0.85 Full year impact of new FTEs approved in 2025
0.00 New Permanent FTE's Approved in 2026
0.20 Temporary Elections FTE
-4.31 Temporary FTE's approved prior to 2026
0.00 Temporary FTE's approved in 2026
5.05 New Permanent FTE's Approved prior to 2026
0.00 Carryforwards from 2025
1.79

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

	2022	2023	2024	2025	2026	Difference 2025 to 2026	%
110 General Government	842,508	963,729	1,045,695	1,196,345	1,214,276	17,931	1.50%
113 Finance (Includes Asset Mgmt. &	1,760,214	1,980,149	2,243,605	2,312,645	2,478,434	165,789	7.17%
114 Field Rd	510,306	522,646	530,510	598,772	527,734	(71,038)	-11.86%
115 Human Resources	755,915	766,029	824,511	844,492	859,595	15,103	1.79%
117 Information Technology	1,271,807	1,473,260	1,608,381	1,812,098	1,800,000	(12,098)	-0.67%
135 Corporate Sustainability	51,113	55,809	68,238	107,004	108,937	1,933	1.81%
315 Mason Road Works Yard	16,000	66,361	5,925	45,483	54,961	9,478	20.84%
506 Property Information Mapping Services	316,255	332,374	333,467	336,954	350,880	13,926	4.13%
Total	5,524,118	6,160,357	6,660,332	7,253,793	7,394,817	141,024	1.94%
Change from Prior Year	158,091	636,239	499,975	593,461	141,024		
% Change from Prior Year	2.95%	11.52%	8.12%	8.91%	1.94%		

Current Reserve Funds

*The charts and information below are accurate as of November 19, 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 SCR D 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:

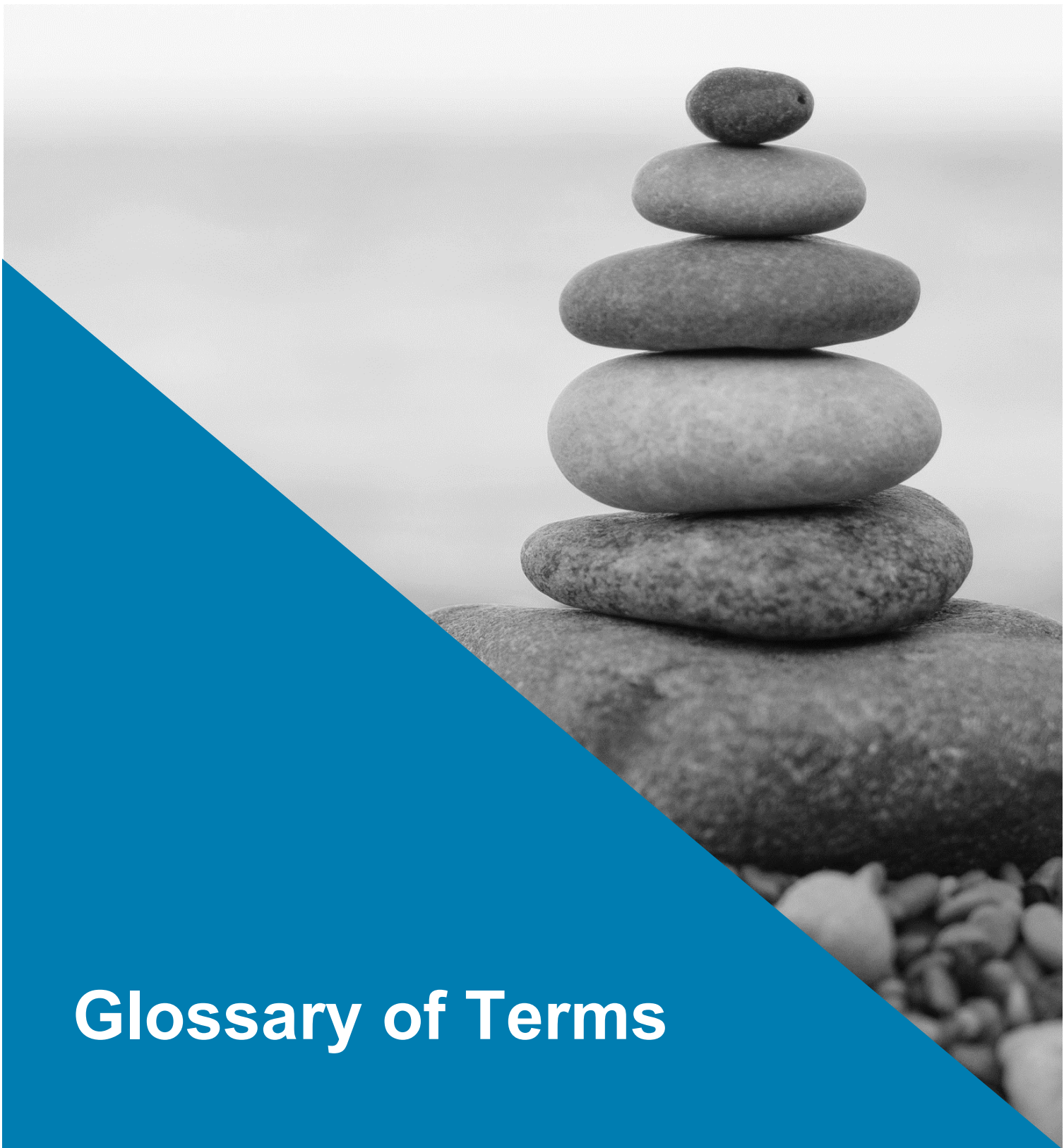
- Expenditures for, or in respect of, capital projects and land, machinery or equipment including the extension or renewal of existing capital works.
- The purchase of machinery and equipment for the maintenance of local government property and to protect persons or property.

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2026.

Bylaw	Description	2025 Opening Balance	Total Net Budgeted (Spending) / Contribution	2025 Ending Budgeted Balance	Funds Held for Rate Stabilization / Capital Renewal	Uncommitted Balance (Note 1)
General						
504	Administration - Capital	735	0	735		735
495	Administration - Vehicle Acquisition	50,084	0	50,084		50,084
648	Administration - Operating	802,577	(238,065)	564,512	(50,000)	514,512
648	Administration - Operating (Risk Management)	41,687	10,000	51,687		51,687
648	Finance - Operating	896,067	(300,000)	596,067	(100,000)	496,067
496	Office Building Upgrades - Capital	326,453	12,548	339,001		339,001
743	Office Building Upgrades - Operating	298,476	0	298,476		298,476
648	Human Resources - Operating	433,073	(58,000)	375,073	(80,000)	295,073
	Purchasing & Risk Management-Operating	127,683	(6,450)	121,233		121,233
504	Information Services - Capital	717,218	(139,959)	577,259	(577,259)	-
648	Information Services - Operating	452,161	(126,829)	325,332		325,332
648	Area D Grant in Aid - Operating	3,798	0	3,798		3,798
648	Elections - Operating	155,593	(16,000)	139,593		139,593
648	Corporate Sustainability - Operating	155,907	0	155,907		155,907
648	Regional Sustainability - Operating	142,780	(16,136)	126,644		126,644
	Feasibility Studies - Area B	-	0	-		-
	Feasibility Studies - Area D	-	0	-		-
	Feasibility Studies - Area F	2,635	(2,500)	135		135
649	Bylaw Enforcement - Vehicle Acquisition	32,215	0	32,215		32,215
677	Bylaw Enforcement - Operating	291,977	(35,000)	256,977		256,977
744	Halfmoon Bay Smoke Control - Operating	0	0	0		0
650	Roberts Creek Smoke Control - Operating	14,215	(1,250)	12,965		12,965
497	Gibsons and District Fire Protection - Land	49,317	0	49,317		49,317
489	Gibsons and District Fire Protection - Capital	1,457,423	(934,219)	523,204	(523,204)	-
678	Gibsons and District Fire Protection - Operating	67,534	(66,079)	1,455		1,455
490	Roberts Creek Fire Protection - Capital	930,133	(44,989)	885,144	(885,144)	-
679	Roberts Creek Fire Protection - Operating	59,505	(58,045)	1,460		1,460
491	Halfmoon Bay Fire Protection - Capital	1,007,676	12,104	1,019,780	(1,019,780)	-

745	Halfmoon Bay Fire Protection - Operating	411,848	(268,000)	143,848		143,848
601	Egmont Fire Protection - Capital	179,213	(89,100)	90,113	(90,113)	-
746	Egmont Fire Protection - Operating	297,696	0	297,696		297,696
492	Emergency Telephone 911 - Capital	1,078,680	(518,885)	559,795		559,795
747	Emergency Telephone 911 - Operating	153,850	0	153,850		153,850
493	Sunshine Coast Emergency Planning - Capital	42,425	0	42,425		42,425
748	Sunshine Coast Emergency Planning - Operating	167,427	(15,500)	151,927		151,927
651	Animal Control - Vehicle Acquisition	64,322	(58,000)	6,322		6,322
680	Animal Control - Operating	233,478	(42,000)	191,478		191,478
529	Transit - Capital	225	0	225		225
652	Transit - Operating	1,018,240	(327,839)	690,401		690,401
563	Fleet Maintenance - Capital	110,860	(34,280)	76,580		76,580
749	Fleet Maintenance - Operating	83,931	(74,619)	9,312		9,312
750	Building Maintenance - Operating	75,669	(29,412)	46,257		46,257
486	Ports - Capital	2,048,372	(738,133)	1,310,239	(1,310,239)	-
607	Ports - Operating	253,330	18,000	271,330		271,330
653	Regional Solid Waste - Operating	272,885	(187,905)	84,980		84,980
670	Zero Waste Initiatives (Eco Fee) - Operating	330,093	(112,391)	217,702		217,702
653	Landfill - Operating	2,438,315	(1,265,401)	1,172,914		1,172,914
654	Refuse Collection - Operating	388,904	(70,905)	317,999		317,999
655	Cemetery - Operating	488,959	(182,913)	306,046		306,046
515	Pender Harbour Health Clinic - Capital	25,136	5,000	30,136		30,136
681	Regional Planning - Operating	294,710	0	294,710		294,710
656	Rural Planning - Vehicle Acquisition	21,189	0	21,189		21,189
657	Rural Planning - Operating	485,657	(429,673)	55,984		55,984
504	Property Information & Mapping - Capital	121,751	0	121,751		121,751
	Area A - Bicycle and Walking Paths - Operating	151,549	0	151,549		151,549
	Regional Recreation Programs - Operating	123,046	0	123,046		123,046
	Dakota Ridge - Operating	407,371	(58,500)	348,871		348,871
	Total General Reserve Funds	33,105,809	(9,834,415)	23,271,394	(8,692,074)	14,579,320
	Water Services					
589	North Pender Harbour - Capital	1,107,363	7,564	1,114,927	(1,114,927)	-
605	North Pender Harbour - Operating	985,623	(370,163)	615,460		615,460
602	South Pender Harbour - Capital	1,257,035	(215,945)	1,041,090	(1,041,090)	-
663	South Pender Harbour - Operating	1,269,953	(547,765)	722,188		722,188
488	Regional - Capital	13,920,503	(5,693,428)	8,227,075	(8,227,075)	-
498	Regional - Land	20,875	0	20,875		20,875
664	Regional - Operating	6,686,635	(1,794,133)	4,892,502		4,892,502
	Total Water Services Reserves	25,247,987	(8,613,870)	16,634,117	(10,383,092)	6,251,025
	Waste Water Plants					
512	Greaves Road - Capital	11,990	3,145	15,135	(15,135)	-
608	Greaves Road - Operating	10,641	(1,272)	9,369		9,369
648	Property Information & Mapping - Operating	156,403	-	156,403		156,403
	Civic Addressing - Operating	176,374	0	176,374		176,374
659	Building Inspection - Vehicles Acquisition	12,598	6,000	18,598		18,598
	Building Inspection - Operating	1,848,999	0	1,848,999		1,848,999
715	Hillside - Operating	1,038,779	(412,938)	625,841		625,841
590	Community Recreation Facilities - Capital	4,760,470	(2,053,763)	2,706,707	(2,706,707)	-
682	Community Recreation Facilities - Operating	1,300,344	(217,478)	1,082,866		1,082,866
494	Pender Harbour Pool - Capital	137,585	(43,865)	93,720		93,720
660	Pender Harbour Pool - Operating	687,817	(3,958)	683,859		683,859
	School Facilities - Joint Use - Operating	59,474	0	59,474		59,474
609	Gibsons & Area Library - Capital	306,560	50,000	356,560		356,560
	Gibsons & Area Library - Operating	97,647	0	97,647		97,647
533	Community Parks - Capital	1,595,362	(245,733)	1,349,629	(1,349,629)	-
662	Community Parks - Operating	292,757	(180,149)	112,608		112,608
683	Bicycle and Walking Paths - Operating	348,587	(243,206)	105,381		105,381

665	Woodcreek Park - Capital	111,744	(5,359)	106,385	(106,385)	-
666	Woodcreek Park - Operating	181,764	(81,736)	100,028		100,028
512	Sunnyside - Capital	35,886	6,467	42,353	(42,353)	-
608	Sunnyside - Operating	12,983	(9,439)	3,544		3,544
512	Jolly Roger - Capital	63,031	8,739	71,770	(71,770)	-
608	Jolly Roger - Operating	59,592	(34,801)	24,791		24,791
512	Secret Cove - Capital	39,420	14,695	54,115	(54,115)	-
608	Secret Cove - Operating	61,286	(37,539)	23,747		23,747
512	Lee Bay - Capital	440,915	(129,721)	311,194	(311,194)	-
608	Lee Bay - Operating	348,885	(101,385)	247,500		247,500
512	Square Bay - Capital	68,090	14,506	82,596	(82,596)	-
608	Square Bay - Operating	102,262	3,337	105,599		105,599
512	Langdale - Capital	30,776	2,376	33,152	(33,152)	-
608	Langdale - Operating	113,510	(36,897)	76,613		76,613
512	Canoe Road - Capital	5,877	5,588	11,465	(11,465)	-
608	Canoe Rd - Operating	16,171	(3,472)	12,699		12,699
512	Merrill Crescent - Capital	8,931	7,027	15,958	(15,958)	-
608	Merrill Crescent - Operating	41,088	7,139	48,227		48,227
512	Curran Road - Capital	90,437	28,343	118,780	(118,780)	-
608	Curran Road - Operating	79,291	(607)	78,684		78,684
512	Roberts Creek Co-Housing - Capital	41,465	15,703	57,168	(57,168)	-
608	Roberts Creek Co-Housing - Operating	44,643	3,969	48,612		48,612
667	Lily Lake Village - Operating	61,030	(10,506)	50,524		50,524
668	Painted Boat - Capital	40,138	13,339	53,477	(53,477)	-
669	Painted Boat - Operating	86,348	433	86,781		86,781
N/A	No Bylaw - Sakinaw Ridge - Operating	25,134	-	25,134		25,134
728	Sakinaw Ridge Capital Reserve	81,289	11,065	92,354	(92,354)	-
Total Waste Water Plants Reserves		2,314,617	(306,863)	2,007,754	(1,065,903)	941,851
Total Reserve Funds		60,668,413	(18,755,148)	41,913,265	(20,141,069)	21,772,196



Glossary of Terms

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

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

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

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

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

ASSET: Anything owned that has monetary value.

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

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

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

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

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

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

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

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

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

CAPITAL PROJECT: Creation or improvement of infrastructure assets.

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

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

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

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

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

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

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

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

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

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

FINANCIAL PLAN: Provides 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.



2026 Budget Report

The information below is as
reported on November 28, 2025.

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2026 Budget Report - Including Taxation Impact

Budget Version:	Round 1 Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	236

Generated Date:	November 28, 2025
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110 General Government



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

Authority for Taxation: Local Government Act - General Government

Basis of Apportionment: Land & Improvements

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

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Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	253,015	249,293	306,076	336,844	317,167	(19,677) (5.84%)	14.99%
Area B - Halfmoon Bay	211,843	212,878	253,541	290,267	273,311	(16,956) (5.84%)	12.92%
Area D - Roberts Creek	160,020	161,953	192,842	215,876	203,266	(12,610) (5.84%)	9.61%
Area E - Elphinstone	122,943	125,816	148,588	172,083	162,031	(10,052) (5.84%)	7.66%
Area F - West Howe Sound	205,518	201,257	248,200	286,689	269,942	(16,747) (5.84%)	12.76%
Member Municipalities							
District of Sechelt	445,762	470,977	544,534	614,868	578,951	(35,917) (5.84%)	27.37%
Town of Gibsons	196,460	204,715	243,735	285,631	268,946	(16,685) (5.84%)	12.72%
shíshálh Nation Government District	31,956	30,862	37,797	44,138	41,560	(2,578) (5.84%)	1.96%
Net Taxes Levied	1,627,517	1,657,752	1,975,313	2,246,395	2,115,174	(131,221) (5.84%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	7.91	7.22	8.62	9.61	-
Utilities [02]	27.67	25.28	30.18	33.63	-
Major Industry [04]	26.88	24.56	29.31	32.67	-
Light Industry [05]	26.88	24.56	29.31	32.67	-
Business and Other [06]	19.37	17.70	21.12	23.54	-
Managed Forest Land [07]	23.72	21.67	25.87	28.82	-
Rec/Non Profit [08]	7.91	7.22	8.62	9.61	-
Farm [09]	7.90	7.22	8.62	9.61	-

General Government

110

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	116,563	97,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	2,246,400	2,246,395	2,115,174	2,238,402	2,238,402	2,238,402	2,168,091
Government Transfers	581,901	839,050	995,803	1,007,155	1,007,155	1,007,155	1,007,155
User Fees & Service Charges	25	-	-	-	-	-	-
Investment Income	65,065	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries	1,198,899	1,196,345	1,214,276	1,221,170	1,221,170	1,221,170	1,221,170
Other Revenue	40,969	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues	4,249,822	4,445,196	4,488,659	4,630,133	4,630,133	4,630,133	4,559,822

Expenses

Administration	807,900	807,902	813,245	812,260	812,260	812,260	812,260
Wages and Benefits	2,093,024	2,498,032	2,374,649	2,450,506	2,450,506	2,450,506	2,380,195
Operating	421,534	720,277	550,962	536,212	536,212	536,212	536,212
Amortization of Tangible Capital Assets	4,771	10,375	10,375	10,375	10,375	10,375	10,375
Total Expenses	3,327,229	4,036,586	3,749,231	3,809,353	3,809,353	3,809,353	3,739,042

Other

Capital Expenditures	28,467	25,176	13,500	-	-	-	13,500
Transfer to/(from) Reserves	(115,856)	(228,065)	(47,500)	16,000	16,000	16,000	2,500
Transfer to/(from) Appropriated Surplus	393,350	621,874	783,803	815,155	815,155	815,155	815,155
Unfunded Amortization	(4,771)	(10,375)	(10,375)	(10,375)	(10,375)	(10,375)	(10,375)
Total Other	301,190	408,610	739,428	820,780	820,780	820,780	820,780

General Government (Surplus)/Deficit:

(621,403)

-

-

-

-

-

-

Capital Project Summary

DRAFT

General Government		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
110								
CP1121	Replace Director Tablets	-	-	13,500	-	-	-	13,500
CP1324	Hybrid Meeting Solutions and Board Room Modifications	28,467	25,176	-	-	-	-	-
Capital Projects Total:		28,467	25,176	13,500				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



DRAFT

Taxation Impact

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

Asset Management**111**

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Internal Recoveries

328,960

328,688

340,858

358,731

358,731

358,731

358,731

Total Revenues

328,960

328,688

340,858

358,731

358,731

358,731

358,731

Expenses

Wages and Benefits

282,963

306,525

318,695

336,568

336,568

336,568

336,568

Operating

4,022

22,163

22,163

22,163

22,163

22,163

22,163

Amortization of Tangible Capital Assets

-

-

-

-

-

-

-

Total Expenses

286,985

328,688

340,858

358,731

358,731

358,731

358,731

Other

Unfunded Amortization

-

-

-

-

-

-

-

Total Other

-

-

-

-

-

-

-

Asset Management (Surplus)/Deficit:

(41,975)

-

-

-

-

-

-

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



DRAFT

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.

Capital Project Summary

DRAFT

Finance 113	Actuals 2025	Amended Budget 2025	Round 1 Budget 2026	Financial Plan; Forecast Budget 2027 2028 2029 2030			
CP1410 Budget Software		-	249,996	-	-	-	-
Capital Projects Total:		249,996					

114 Administration Office

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

Source of Funding: Internal Recovery



DRAFT

Taxation Impact

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

Administration Office
114

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Investment Income	101,688	101,693	109,726	-	-	-	-
Internal Recoveries	599,049	598,772	527,734	356,889	357,114	357,344	357,578
Total Revenues	700,737	700,465	637,460	356,889	357,114	357,344	357,578

Expenses

Wages and Benefits	10,412	47,756	48,747	49,065	49,290	49,520	49,754
Operating	184,708	315,809	287,824	287,824	287,824	287,824	287,824
Debt Charges - Interest	144,060	144,058	72,029	-	-	-	-
Amortization of Tangible Capital Assets	89,340	103,717	103,717	103,717	103,717	103,717	103,717
Total Expenses	428,520	611,340	512,317	440,606	440,831	441,061	441,295

Other

Capital Expenditures	2,240	262,452	-	-	-	-	-
Debt Principal Repayment	200,831	200,827	208,860	-	-	-	-
Transfer to/(from) Reserves	20,004	12,548	20,000	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(6,071)	(282,985)	-	-	-	-	-
Unfunded Amortization	(89,340)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)
Total Other	127,664	89,125	125,143	(83,717)	(83,717)	(83,717)	(83,717)

Administration Office (Surplus)/Deficit:
(144,553)
-
-
-
-
-
-

Capital Project Summary

DRAFT

Administration Office		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
114		2025	2025	2026	2027	2028	2029	2030
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	2,240	262,452	-	-	-	-	-
Capital Projects Total:		2,240	262,452					

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



DRAFT

Taxation Impact

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

116 Purchasing & Risk Management



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

Source of Funding: Internal Recovery

DRAFT

Taxation Impact

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

Purchasing & Risk Management**116**

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Internal Recoveries

503,169

502,774

514,118

519,646

519,646

519,646

519,646

Total Revenues

503,169

502,774

514,118

519,646

519,646

519,646

519,646

Expenses

Wages and Benefits

412,959

466,409

477,753

483,281

483,281

483,281

483,281

Operating

12,557

42,815

16,365

76,365

16,365

16,365

76,365

Total Expenses

425,516

509,224

494,118

559,646

499,646

499,646

559,646

Other

Transfer to/(from) Reserves

20,004

(6,450)

20,000

(40,000)

20,000

20,000

(40,000)

Total Other

20,004

(6,450)

20,000

(40,000)

20,000

20,000

(40,000)

Purchasing & Risk Management (Surplus)/Deficit:

(57,649)

-

-

-

-

-

-

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

DRAFT

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.

Capital Project Summary

DRAFT

Information Services		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
117								
CP1061	Information Technology Hardware (Base Capital)	9,943	161,004	140,592	140,592	140,592	140,592	140,592
CP1373	Server Replacements	57,232	84,960	-	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	65,004	-	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	18,080	41,556	-	-	-	-	-
Capital Projects Total:		85,255	352,524	140,592	140,592	140,592	140,592	140,592

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



DRAFT

Taxation Impact

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

SCRHD Administration

118

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Internal Recoveries

58

-

-

-

-

-

-

Other Revenue

33,611

33,611

75,514

75,610

75,610

75,610

75,610

Total Revenues

33,669

33,611

75,514

75,610

75,610

75,610

75,610

Expenses

Administration

7,116

7,113

7,366

7,365

7,365

7,365

7,365

Wages and Benefits

16,873

61,276

57,972

58,069

58,069

58,069

58,069

Operating

9,761

9,746

10,176

10,176

10,176

10,176

10,176

Total Expenses

33,750

78,135

75,514

75,610

75,610

75,610

75,610

Other

Prior Year (Surplus)/Deficit

(44,524)

(44,524)

-

-

-

-

-

Total Other

(44,524)

(44,524)

-

-

-

-

-

SCRHD Administration (Surplus)/Deficit:

(44,443)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour	43,165	43,756	47,242	44,126	46,131	2,005	4.54%	100.00%	335,138	- 1,782	=	287,225		
Area B - Halfmoon Bay									262,247	- 36,145	=	226,102		
Area D - Roberts Creek									220,126	- 41,867	=	178,259		
Area E - Elphinstone									176,002	- 37,073	=	138,929		
Area F - West Howe Sound									246,960	- 41,578	=	205,382		
Member Municipalities														
District of Sechelt									583,818	- 3,252	=	580,566		
Town of Gibsons									248,611	- 1,511	=	247,100		
shishálh Nation Government District									30,050	-	=	30,050		
Net Taxes Levied	43,165	43,756	47,242	44,126	46,131	2,005	4.54%	100.00%						
Limit by law									2,102,953	- 46,131	- 163,209	= 1,893,613		

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

	2022	2023	2024	2025	2026
Residential [01]	1.35	1.27	1.33	1.26	-
Utilities [02]	4.72	4.44	4.66	4.41	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	4.59	4.31	4.52	4.28	-
Business and Other [06]	3.30	3.11	3.26	3.08	-
Managed Forest Land [07]	4.05	3.80	3.99	3.78	-
Rec/Non Profit [08]	1.35	1.27	1.33	1.26	-
Farm [09]	1.35	1.27	1.33	1.26	-

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

Grants in Aid - Area A

121

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

44,124

44,126

46,131

46,153

46,153

46,153

46,153

Internal Recoveries

36

-

-

-

-

-

-

Total Revenues

44,160

44,126

46,131

46,153

46,153

46,153

46,153

Expenses

Administration

2,412

2,412

2,718

2,721

2,721

2,721

2,721

Wages and Benefits

746

950

977

996

996

996

996

Operating

44,394

44,436

42,436

42,436

42,436

42,436

42,436

Total Expenses

47,552

47,798

46,131

46,153

46,153

46,153

46,153

Other

Prior Year (Surplus)/Deficit

(3,672)

(3,672)

-

-

-

-

-

Total Other

(3,672)

(3,672)

-

-

-

-

-

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

(280)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour											335,138	- 47,913 =	287,225	
Area B - Halfmoon Bay	32,813	33,383	33,866	30,469	34,610	4,141	13.59%	100.00%			262,247	- 34,610	- 1,535 = 226,102	
Area D - Roberts Creek											220,126	- 41,867 =	178,259	
Area E - Elphinstone											176,002	- 37,073 =	138,929	
Area F - West Howe Sound											246,960	- 41,578 =	205,382	
Member Municipalities														
District of Sechelt											583,818	- 3,252 =	580,566	
Town of Gibsons											248,611	- 1,511 =	247,100	
shíshálh Nation Government District											30,050	- =	30,050	
Net Taxes Levied	32,813	33,383	33,866	30,469	34,610	4,141	13.59%	100.00%						
Limit by law											2,102,953	- 34,610	- 174,730 = 1,893,613	

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

	2022	2023	2024	2025	2026
Residential [01]	1.22	1.13	1.15	1.01	-
Utilities [02]	4.29	3.96	4.03	3.53	-
Major Industry [04]	4.16	3.85	3.92	3.43	-
Light Industry [05]	4.16	3.85	3.92	3.43	-
Business and Other [06]	3.00	2.78	2.82	2.47	-
Managed Forest Land [07]	3.67	3.40	3.45	3.03	-
Rec/Non Profit [08]	1.22	1.13	1.15	1.01	-
Farm [09]	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

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test					
								Limit	This GIA	Other GIA	Remaining*		
Electoral Areas						\$	%						
Area A - Egmont/Pender Harbour								335,138	- 47,913 =	287,225			
Area B - Halfmoon Bay								262,247	- 36,145 =	226,102			
Area D - Roberts Creek								220,126	- 41,867 =	178,259			
Area E - Elphinstone	1,988	2,004	2,060	(1,110)	1,902	3,012 (271.35%)	37.51%	176,002	- 1,902	- 35,171	=	138,929	
Area F - West Howe Sound	3,324	3,206	3,441	(1,848)	3,168	5,016 (271.43%)	62.49%	246,960	- 3,168	- 38,410	=	205,382	
Member Municipalities													
District of Sechelt								583,818	- 3,252 =	580,566			
Town of Gibsons								248,611	- 1,511 =	247,100			
shíshálh Nation Government District								30,050	- =	30,050			
Net Taxes Levied	5,312	5,210	5,501	(2,958)	5,070	8,028 (271.40%)	100.00%						
Limit by law								2,102,953	- 5,070	- 204,270	=	1,893,613	

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

	2022	2023	2024	2025	2026
Residential [01]	.13	.12	.12	(.06)	-
Utilities [02]	.45	.40	.42	(.22)	-
Major Industry [04]	.43	.39	.41	(.21)	-
Light Industry [05]	.43	.39	.41	(.21)	-
Business and Other [06]	.31	.28	.29	(.15)	-
Managed Forest Land [07]	.38	.35	.36	(.19)	-
Rec/Non Profit [08]	.13	.12	.12	(.06)	-
Farm [09]	.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
123

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	(2,964)	(2,958)	5,070	5,088	5,088	5,088	5,088
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	(2,964)	(2,958)	5,070	5,088	5,088	5,088	5,088

Expenses

Administration	432	432	93	92	92	92	92
Wages and Benefits	-	950	977	996	996	996	996
Operating	3	-	4,000	4,000	4,000	4,000	4,000
Total Expenses	435	1,382	5,070	5,088	5,088	5,088	5,088

Other

Prior Year (Surplus)/Deficit	(4,340)	(4,340)	-	-	-	-	-
Total Other	(4,340)	(4,340)	-	-	-	-	-

Grants in Aid - Area E & F (Surplus)/Deficit:	(941)	-	-	-	-	-	-
----------------------------------------------------------	--------------	----------	----------	----------	----------	----------	----------

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour	1,738	1,694	1,745	1,654	1,782	128	7.74%	15.30%	335,138	- 46,131	=	287,225		
Area B - Halfmoon Bay	1,455	1,447	1,445	1,425	1,535	110	7.72%	13.18%	262,247	- 1,535	- 34,610	= 226,102		
Area D - Roberts Creek	1,099	1,101	1,099	1,060	1,142	82	7.74%	9.80%	220,126	- 1,142	- 40,725	= 178,259		
Area E - Elphinstone	845	855	847	845	910	65	7.69%	7.81%	176,002	- 910	- 36,163	= 138,929		
Area F - West Howe Sound	1,412	1,368	1,415	1,407	1,516	109	7.75%	13.02%	246,960	- 1,516	- 40,062	= 205,382		
Member Municipalities														
District of Sechelt	3,062	3,200	3,104	3,018	3,252	234	7.75%	27.92%	583,818	- 3,252	-	= 580,566		
Town of Gibsons	1,349	1,391	1,389	1,402	1,511	109	7.77%	12.97%	248,611	- 1,511	-	= 247,100		
shísháhl Nation Government District									30,050	-	-	= 30,050		
Net Taxes Levied	10,960	11,055	11,045	10,811	11,649	838	7.75%	100.00%						
Limit by law									2,102,953	- 11,649	- 197,691	= 1,893,613		

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

	2022	2023	2024	2025	2026
Residential [01]	.05	.05	.05	.05	-
Utilities [02]	.19	.17	.17	.17	-
Major Industry [04]	.18	.17	.17	.16	-
Light Industry [05]	.18	.17	.17	.16	-
Business and Other [06]	.13	.12	.12	.12	-
Managed Forest Land [07]	.16	.15	.15	.14	-
Rec/Non Profit [08]	.05	.05	.05	.05	-
Farm [09]	.05	.05	.05	.05	-

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

126 Greater Gibsons Community Participation



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios		Grants-in-Aid Limit Test					
							\$	%	Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour										335,138	- 47,913 =	287,225		
Area B - Halfmoon Bay										262,247	- 36,145 =	226,102		
Area D - Roberts Creek										220,126	- 41,867 =	178,259		
Area E - Elphinstone	4,311	4,481	4,408	4,335	4,396	61	1.41%	37.51%		176,002	- 4,396 - 32,677 =	138,929		
Area F - West Howe Sound	7,206	7,169	7,362	7,221	7,324	103	1.43%	62.49%		246,960	- 7,324 - 34,254 =	205,382		
Member Municipalities														
District of Sechelt										583,818	- 3,252 =	580,566		
Town of Gibsons										248,611	- 1,511 =	247,100		
shishálh Nation Government District										30,050	- =	30,050		
Net Taxes Levied	11,517	11,650	11,770	11,556	11,720	164	1.42%	100.00%						
Limit by law										2,102,953	- 11,720 - 197,620 =	1,893,613		

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

	2022	2023	2024	2025	2026
Residential [01]	.28	.26	.26	.24	-
Utilities [02]	.97	.90	.90	.85	-
Major Industry [04]	.94	.87	.87	.82	-
Light Industry [05]	.94	.87	.87	.82	-
Business and Other [06]	.68	.63	.63	.59	-
Managed Forest Land [07]	.83	.77	.77	.73	-
Rec/Non Profit [08]	.28	.26	.26	.24	-
Farm [09]	.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

126

Actuals

Amended Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	11,556	11,556	11,720	11,740	11,740	11,740	11,740
Internal Recoveries	10	-	-	-	-	-	-
Total Revenues	11,566	11,556	11,720	11,740	11,740	11,740	11,740

Expenses

Administration	684	680	743	744	744	744	744
Wages and Benefits	643	950	977	996	996	996	996
Operating	10,487	11,039	10,000	10,000	10,000	10,000	10,000
Total Expenses	11,814	12,669	11,720	11,740	11,740	11,740	11,740

Other

Prior Year (Surplus)/Deficit	(1,112)	(1,113)	-	-	-	-	-
Total Other	(1,112)	(1,113)	-	-	-	-	-

Greater Gibsons Community Participation (Surplus)/Deficit:	(864)	-	-	-	-	-	-
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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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour									335,138	- 47,913 =	287,225		
Area B - Halfmoon Bay									262,247	- 36,145 =	226,102		
Area D - Roberts Creek	35,797	38,438	39,925	38,341	40,725	2,384	6.22%	100.00%	220,126	- 40,725 - 1,142 =	178,259		
Area E - Elphinstone									176,002	- 37,073 =	138,929		
Area F - West Howe Sound									246,960	- 41,578 =	205,382		
Member Municipalities													
District of Sechelt									583,818	- 3,252 =	580,566		
Town of Gibsons									248,611	- 1,511 =	247,100		
shíshálh Nation Government District									30,050	- =	30,050		
Net Taxes Levied	35,797	38,438	39,925	38,341	40,725	2,384	6.22%	100.00%					
Limit by law									2,102,953	- 40,725 - 168,615 =	1,893,613		

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

	2022	2023	2024	2025	2026
Residential [01]	1.77	1.71	1.79	1.71	-
Utilities [02]	6.19	6.00	6.25	5.97	-
Major Industry [04]	6.01	5.83	6.07	5.80	-
Light Industry [05]	6.01	5.83	6.07	5.80	-
Business and Other [06]	4.33	4.20	4.37	4.18	-
Managed Forest Land [07]	5.31	5.14	5.36	5.12	-
Rec/Non Profit [08]	1.77	1.71	1.79	1.71	-
Farm [09]	1.77	1.71	1.78	1.71	-

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

Grants in Aid - Area D

127

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

38,340

38,341

40,725

40,746

40,746

40,746

40,746

Internal Recoveries

32

-

-

-

-

-

-

Total Revenues

38,372

38,341

40,725

40,746

40,746

40,746

40,746

Expenses

Administration

2,040

2,040

2,361

2,363

2,363

2,363

2,363

Wages and Benefits

746

950

977

996

996

996

996

Operating

37,464

38,387

37,387

37,387

37,387

37,387

37,387

Total Expenses

40,250

41,377

40,725

40,746

40,746

40,746

40,746

Other

Prior Year (Surplus)/Deficit

(3,036)

(3,036)

-

-

-

-

-

Total Other

(3,036)

(3,036)

-

-

-

-

-

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

(1,158)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
Electoral Areas														
Area A - Egmont/Pender Harbour											335,138	- 47,913 =	287,225	
Area B - Halfmoon Bay											262,247	- 36,145 =	226,102	
Area D - Roberts Creek											220,126	- 41,867 =	178,259	
Area E - Elphinstone	27,934	28,666	29,246	29,426	29,865	439	1.49%	100.00%			176,002	- 29,865	- 7,208 = 138,929	
Area F - West Howe Sound											246,960	- 41,578 =	205,382	
Member Municipalities														
District of Sechelt											583,818	- 3,252 =	580,566	
Town of Gibsons											248,611	- 1,511 =	247,100	
shíshálh Nation Government District											30,050	- =	30,050	
Net Taxes Levied	27,934	28,666	29,246	29,426	29,865	439	1.49%	100.00%						
Limit by law											2,102,953	- 29,865	- 179,475 = 1,893,613	

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

	2022	2023	2024	2025	2026
Residential [01]	1.80	1.65	1.70	1.64	-
Utilities [02]	6.29	5.76	5.94	5.75	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.11	5.60	5.77	5.59	-
Business and Other [06]	4.40	4.03	4.16	4.03	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.80	1.65	1.70	1.64	-

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

Grants In Aid - Area E

128

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

29,424

29,426

29,865

29,886

29,886

29,886

29,886

Internal Recoveries

25

-

-

-

-

-

-

Total Revenues

29,449

29,426

29,865

29,886

29,886

29,886

29,886

Expenses

Administration

1,608

1,603

1,835

1,837

1,837

1,837

1,837

Wages and Benefits

746

950

977

996

996

996

996

Operating

28,766

29,488

27,053

27,053

27,053

27,053

27,053

Total Expenses

31,120

32,041

29,865

29,886

29,886

29,886

29,886

Other

Prior Year (Surplus)/Deficit

(2,615)

(2,615)

-

-

-

-

-

Total Other

(2,615)

(2,615)

-

-

-

-

-

Grants In Aid - Area E (Surplus)/Deficit:

(944)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios		Grants-in-Aid Limit Test				
							\$	%	Limit	This GIA	Other GIA	Remaining*	
Electoral Areas													
Area A - Egmont/Pender Harbour										335,138	- 47,913 =	287,225	
Area B - Halfmoon Bay										262,247	- 36,145 =	226,102	
Area D - Roberts Creek										220,126	- 41,867 =	178,259	
Area E - Elphinstone										176,002	- 37,073 =	138,929	
Area F - West Howe Sound	23,616	28,383	29,138	27,083	29,570	2,487	9.18%	100.00%		246,960	- 29,570	- 12,008 = 205,382	
Member Municipalities													
District of Sechelt										583,818	- 3,252 =	580,566	
Town of Gibsons										248,611	- 1,511 =	247,100	
shíshálh Nation Government District										30,050	- =	30,050	
Net Taxes Levied	23,616	28,383	29,138	27,083	29,570	2,487	9.18%	100.00%					
Limit by law										2,102,953	- 29,570	- 179,770 = 1,893,613	

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

	2022	2023	2024	2025	2026
Residential [01]	.91	1.02	1.01	.91	-
Utilities [02]	3.18	3.57	3.54	3.18	-
Major Industry [04]	3.09	3.46	3.44	3.09	-
Light Industry [05]	3.09	3.46	3.44	3.09	-
Business and Other [06]	2.23	2.50	2.48	2.22	-
Managed Forest Land [07]	2.73	3.06	3.04	2.72	-
Rec/Non Profit [08]	.91	1.02	1.01	.91	-
Farm [09]	.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

129

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

27,084

27,083

29,570

29,591

29,591

29,591

29,591

Internal Recoveries

23

-

-

-

-

-

-

Total Revenues

27,107

27,083

29,570

29,591

29,591

29,591

29,591

Expenses

Administration

1,584

1,583

1,683

1,685

1,685

1,685

1,685

Wages and Benefits

746

950

977

996

996

996

996

Operating

25,472

26,910

26,910

26,910

26,910

26,910

26,910

Total Expenses

27,802

29,443

29,570

29,591

29,591

29,591

29,591

Other

Prior Year (Surplus)/Deficit

(2,360)

(2,360)

-

-

-

-

-

Total Other

(2,360)

(2,360)

-

-

-

-

-

Grants In Aid - Area F (Surplus)/Deficit:

(1,665)

-

-

-

-

-

-

130 Electoral Area Services - UBCM/AVICC



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Electoral Area Services

Basis of Apportionment: Land & Improvements

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	30,535	46,941	54,819	57,748	58,445	697	1.21%	25.88%
Area B - Halfmoon Bay	25,566	40,085	45,410	49,763	50,364	601	1.21%	22.30%
Area D - Roberts Creek	19,312	30,496	34,538	37,010	37,456	446	1.21%	16.58%
Area E - Elphinstone	14,837	23,691	26,612	29,502	29,858	356	1.21%	13.22%
Area F - West Howe Sound	24,803	37,896	44,453	49,150	49,743	593	1.21%	22.02%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	115,053	179,109	205,832	223,172	225,866	2,694	1.21%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	.95	1.36	1.54	1.65	-
Utilities [02]	3.34	4.76	5.40	5.77	-
Major Industry [04]	3.24	4.62	5.25	5.60	-
Light Industry [05]	3.24	4.62	5.25	5.60	-
Business and Other [06]	2.34	3.33	3.78	4.04	-
Managed Forest Land [07]	2.86	4.08	4.63	4.94	-
Rec/Non Profit [08]	.95	1.36	1.54	1.65	-
Farm [09]	.95	1.36	1.54	1.65	-

Electoral Area Services - UBCM/AVICC
130

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes

15 -

-

-

-

-

-

Tax Requisitions

223,176 223,172

225,866

225,851 225,851

225,851 225,851

Internal Recoveries

170 -

-

-

-

-

-

Total Revenues

223,361 223,172

225,866

225,851 225,851

225,851 225,851

Expenses
Administration

15,228 15,222

16,338

16,324 16,324

16,324 16,324

Wages and Benefits

117,262 164,184

165,762

165,761 165,761

165,761 165,761

Operating

38,473 43,766

43,766

43,766 43,766

43,766 43,766

Total Expenses

170,963 223,172

225,866

225,851 225,851

225,851 225,851

Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:

(52,398)

-

-

-

-

-

-

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		3,669	4,947	3,636	19,823	16,187	445.19%
Area B - Halfmoon Bay		3,133	4,098	3,133	17,082	13,949	445.23%
Area D - Roberts Creek		2,384	3,117	2,330	12,704	10,374	445.24%
Area E - Elphinstone		1,852	2,402	1,858	10,127	8,269	445.05%
Area F - West Howe Sound		2,962	4,012	3,095	16,871	13,776	445.11%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied		14,000	18,575	14,052	76,606	62,554	445.16%
							100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	.11	.14	.10	-
Utilities [02]	-	.37	.49	.36	-
Major Industry [04]	-	.36	.47	.35	-
Light Industry [05]	-	.36	.47	.35	-
Business and Other [06]	-	.26	.34	.25	-
Managed Forest Land [07]	-	.32	.42	.31	-
Rec/Non Profit [08]	-	.11	.14	.10	-
Farm [09]	-	.11	.14	.10	-

135 Corporate Sustainability Services



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

Source of Funding: Internal Recovery

DRAFT

Taxation Impact

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

136 Regional Sustainability Services



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - General Government

Basis of Apportionment: Land & Improvements

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	27,097	24,868	31,955	37,006	34,049	(2,957) (7.99%)	14.99%
Area B - Halfmoon Bay	22,688	21,236	26,470	31,889	29,341	(2,548) (7.99%)	12.92%
Area D - Roberts Creek	17,138	16,156	20,133	23,716	21,821	(1,895) (7.99%)	9.61%
Area E - Elphinstone	13,167	12,551	15,513	18,905	17,395	(1,510) (7.99%)	7.66%
Area F - West Howe Sound	22,010	20,077	25,913	31,496	28,979	(2,517) (7.99%)	12.76%
Member Municipalities							
District of Sechelt	47,740	46,983	56,851	67,550	62,153	(5,397) (7.99%)	27.37%
Town of Gibsons	21,040	20,421	25,446	31,380	28,872	(2,508) (7.99%)	12.72%
shíshálh Nation Government District	3,422	3,079	3,946	4,849	4,462	(387) (7.98%)	1.96%
Net Taxes Levied	174,302	165,370	206,227	246,792	227,072	(19,720) (7.99%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	.85	.72	.90	1.06	-
Utilities [02]	2.96	2.52	3.15	3.69	-
Major Industry [04]	2.88	2.45	3.06	3.59	-
Light Industry [05]	2.88	2.45	3.06	3.59	-
Business and Other [06]	2.07	1.77	2.21	2.59	-
Managed Forest Land [07]	2.54	2.16	2.70	3.17	-
Rec/Non Profit [08]	.85	.72	.90	1.06	-
Farm [09]	.85	.72	.90	1.06	-

140 Member Municipality Debt

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



DRAFT

Taxation Impact

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



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		(6,514)	18				14.99%
Area B - Halfmoon Bay		(5,563)	15				12.92%
Area D - Roberts Creek		(4,232)	11				9.61%
Area E - Elphinstone		(3,288)	9				7.66%
Area F - West Howe Sound		(5,259)	14				12.76%
Member Municipalities							
District of Sechelt		(12,307)	31				27.37%
Town of Gibsons		(5,350)	14				12.72%
shíshálh Nation Government District		(806)	2				1.96%
Net Taxes Levied		(43,320)	113				100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	(.19)	-	-	-
Utilities [02]	-	(.66)	-	-	-
Major Industry [04]	-	(.64)	-	-	-
Light Industry [05]	-	(.64)	-	-	-
Business and Other [06]	-	(.46)	-	-	-
Managed Forest Land [07]	-	(.57)	-	-	-
Rec/Non Profit [08]	-	(.19)	-	-	-
Farm [09]	-	(.19)	-	-	-

Feasibility Studies - Regional

150

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

- - - - - - -

Total Revenues

- - - - - - -

Expenses

Administration

- - - - - - -

Wages and Benefits

- - - - - - -

Total Expenses

- - - - - - -

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour				3,279	2,067	(1,212) (36.96%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied				3,279	2,067	(1,212) (36.96%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	-	-	.09	-
Utilities [02]	-	-	-	.33	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	.32	-
Business and Other [06]	-	-	-	.23	-
Managed Forest Land [07]	-	-	-	.28	-
Rec/Non Profit [08]	-	-	-	.09	-
Farm [09]	-	-	-	.09	-

Feasibility Studies - Area A
151

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	3,277	38,726	2,067	2,070	2,070	2,070	2,070
Internal Recoveries	30	-	-	-	-	-	-
Other Revenue	-	30,000	-	-	-	-	-
Total Revenues	3,307	68,726	2,067	2,070	2,070	2,070	2,070

Expenses

Administration	1,224	1,226	2,067	2,070	2,070	2,070	2,070
Wages and Benefits	599	14,217	-	-	-	-	-
Operating	2,141	53,283	-	-	-	-	-
Total Expenses	3,964	68,726	2,067	2,070	2,070	2,070	2,070

Feasibility Studies - Area A (Surplus)/Deficit:

657

-

-

-

-

-

-

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	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		9,679	591	32,441	3,442	(28,999) (89.39%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied		9,679	591	32,441	3,442	(28,999) (89.39%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	.35	.02	1.09	-
Utilities [02]	-	1.22	.07	3.81	-
Major Industry [04]	-	1.18	.07	3.70	-
Light Industry [05]	-	1.18	.07	3.70	-
Business and Other [06]	-	.85	.05	2.66	-
Managed Forest Land [07]	-	1.04	.06	3.26	-
Rec/Non Profit [08]	-	.35	.02	1.09	-
Farm [09]	-	.35	.02	1.09	-

Feasibility Studies - Area F
155

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	32,436	87,441	3,442	3,447	3,447	3,447	3,447
Internal Recoveries	45	-	-	-	-	-	-
Other Revenue	743	1,574	-	-	-	-	-
Total Revenues	33,224	89,015	3,442	3,447	3,447	3,447	3,447

Expenses

Administration	1,740	1,737	3,442	3,447	3,447	3,447	3,447
Wages and Benefits	334	34,465	-	-	-	-	-
Operating	10,311	43,984	-	-	-	-	-
Total Expenses	12,385	80,186	3,442	3,447	3,447	3,447	3,447

Other

Transfer to/(from) Reserves	-	(2,500)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	(19,375)	-	-	-	-	-
Prior Year (Surplus)/Deficit	5,704	30,704	-	-	-	-	-
Total Other	5,704	8,829	-	-	-	-	-

Feasibility Studies - Area F (Surplus)/Deficit:
(15,135)
-
-
-
-
-
-

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	90,069	118,047	134,443	141,130	142,338	1,208	0.86%	25.03%
Area B - Halfmoon Bay	75,412	100,804	111,367	121,616	122,656	1,040	0.86%	21.57%
Area D - Roberts Creek	56,964	76,689	84,705	90,448	91,222	774	0.86%	16.04%
Area E - Elphinstone	43,766	59,577	65,267	72,099	72,716	617	0.86%	12.79%
Area F - West Howe Sound	73,161	95,301	109,021	120,116	121,144	1,028	0.86%	21.30%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	11,376	14,614	16,602	18,493	18,651	158	0.85%	3.28%
Net Taxes Levied	350,748	465,032	521,404	563,902	568,727	4,825	0.86%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	2.81	3.42	3.79	4.03	-
Utilities [02]	9.85	11.97	13.26	14.09	-
Major Industry [04]	9.57	11.63	12.88	13.69	-
Light Industry [05]	9.57	11.63	12.88	13.69	-
Business and Other [06]	6.89	8.38	9.28	9.86	-
Managed Forest Land [07]	8.44	10.26	11.36	12.08	-
Rec/Non Profit [08]	2.81	3.42	3.79	4.03	-
Farm [09]	2.81	3.42	3.79	4.03	-

Bylaw Enforcement

200

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	36	-	-	-	-	-	-
Tax Requisitions	563,904	563,902	568,727	573,888	573,977	574,068	574,161
User Fees & Service Charges	2,160	513	513	513	513	513	513
Internal Recoveries	393	-	-	-	-	-	-
Total Revenues	566,493	564,415	569,240	574,401	574,490	574,581	574,674

Expenses

Administration	84,072	84,075	78,333	78,145	78,145	78,145	78,145
Wages and Benefits	387,947	426,686	437,167	442,429	442,429	442,429	442,429
Operating	35,067	89,154	54,240	54,327	54,416	54,507	54,600
Amortization of Tangible Capital Assets	5,370	6,439	6,439	6,439	6,439	6,439	6,439
Total Expenses	512,456	606,354	576,179	581,340	581,429	581,520	581,613

Other

Transfer to/(from) Reserves	-	(35,000)	-	-	-	-	-
Transfer to/(from) Other Funds	-	(500)	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	(5,370)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)
Total Other	(5,370)	(41,939)	(6,939)	(6,939)	(6,939)	(6,939)	(6,939)

Bylaw Enforcement (Surplus)/Deficit:

(59,407)

-

-

-

-

-

-

204 Halfmoon Bay Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay				1,250	1,275	25	2.00%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied				1,250	1,275	25	2.00%	100.00%
Limit by law	51,831	51,831	51,307	52,449	52,449			

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

	2022	2023	2024	2025	2026
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

204

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	1,248	1,250	1,275	1,297	1,297	1,297	1,297
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	1,248	1,250	1,275	1,297	1,297	1,297	1,297

Expenses

Administration	156	161	156	156	156	156	156
Wages and Benefits	-	1,089	1,119	1,141	1,141	1,141	1,141
Operating	4	-	-	-	-	-	-
Total Expenses	160	1,250	1,275	1,297	1,297	1,297	1,297

Other

Transfer to/(from) Reserves	-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	1,952	-	-	-	-	-	-
Total Other	1,952	-	-	-	-	-	-

Halfmoon Bay Smoke Control (Surplus)/Deficit:	864	-	-	-	-	-	-
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206 Roberts Creek Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied							100.00%
Limit by law	43,921	43,921	43,804	44,025	44,025		

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

	2022	2023	2024	2025	2026
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
206

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues
Internal Recoveries

- - - - -

Total Revenues

- - - - -

Expenses

Administration

156 161 156 156 156 156 156

Wages and Benefits

- 1,089 1,119 1,141 1,141 1,141 1,141

Operating

4 - - - - -

Total Expenses

160 1,250 1,275 1,297 1,297 1,297 1,297

Other
Transfer to/(from) Reserves

(1,248) (1,250) (1,275) (1,297) (1,297) (1,297) (1,297)

Total Other

(1,248) (1,250) (1,275) (1,297) (1,297) (1,297) (1,297)

Roberts Creek Smoke Control (Surplus)/Deficit:

(1,088) - - - - -

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	446,526	451,654	504,705	626,846	612,350	(14,496) (2.31%)	29.68%
Area F - West Howe Sound	312,934	314,164	359,975	438,909	428,759	(10,150) (2.31%)	20.78%
Member Municipalities							
District of Sechelt							
Town of Gibsons	713,779	736,257	829,979	1,045,930	1,021,741	(24,189) (2.31%)	49.53%
shíshálh Nation Government District							
Net Taxes Levied	1,473,239	1,502,075	1,694,660	2,111,685	2,062,850	(48,835) (2.31%)	100.00%
Limit by law	2,701,357	3,034,204	3,019,058	3,113,516	3,113,516		

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

	2022	2023	2024	2025	2026
Residential [01]	28.72	25.98	29.36	35.18	-
Utilities [02]	100.52	90.93	102.76	123.14	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	97.65	88.33	99.82	119.62	-
Business and Other [06]	70.37	63.65	71.93	86.20	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	28.72	25.98	29.36	35.18	-
Farm [09]	28.72	25.98	29.36	35.17	-

Gibsons & District Fire Protection

210

Actuals Amended Budget Round 1 Budget Financial Plan; Forecast Budget
 2025 2025 2026 2027 2028 2029 2030

Revenues

Tax Requisitions	2,111,688	2,111,685	2,062,850	2,051,231	2,001,284	2,008,819	2,016,504
Investment Income	-	-	-	-	-	4,220	-
Internal Recoveries	1,227	-	-	-	-	-	-
Other Revenue	13,959	-	-	-	-	-	-
Total Revenues	2,126,874	2,111,685	2,062,850	2,051,231	2,001,284	2,013,039	2,016,504

Expenses

Administration	140,820	140,819	163,331	163,249	163,249	163,249	163,249
Wages and Benefits	713,106	888,992	994,942	999,209	1,000,644	1,000,644	1,000,644
Operating	525,321	618,068	460,662	460,662	460,662	460,662	460,662
Debt Charges - Interest	4,813	13,304	18,407	44,295	51,369	51,978	-
Amortization of Tangible Capital Assets	165,436	209,870	209,870	209,870	209,870	209,870	209,870
Total Expenses	1,549,496	1,871,053	1,847,212	1,877,285	1,885,794	1,886,403	1,834,425

Other

Capital Expenditures	160,680	3,376,882	-	39,500	105,600	58,500	93,400
Proceeds from Long Term Debt	(164,582)	(1,467,690)	-	-	-	-	-
Debt Principal Repayment	56,549	74,667	77,747	58,254	125,978	130,198	-
Transfer to/(from) Reserves	188,755	(1,000,298)	347,761	286,062	93,782	147,808	298,549
Transfer to/(from) Appropriated Surplus	-	(694,100)	-	-	-	-	-
Transfer to/(from) Other Funds	163,988	132,772	-	-	-	-	-
Prior Year (Surplus)/Deficit	27,515	28,269	-	-	-	-	-
Unfunded Amortization	(165,436)	(209,870)	(209,870)	(209,870)	(209,870)	(209,870)	(209,870)
Total Other	267,469	240,632	215,638	173,946	115,490	126,636	182,079

Gibsons & District Fire Protection (Surplus)/Deficit:	(309,909)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Gibsons & District Fire Protection		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
210								
CP1251	GVFD-Emergency Generator	-	142,368	-	-	-	-	-
CP1331	Pumper Apparatus Replacement	594	1,534,920	-	-	-	-	-
CP1332	Capital Renewal (GDVFD)	160,086	1,005,492	-	-	-	-	-
CP1421	Rescue Apparatus	-	661,104	-	-	-	-	-
CP1435	HVAC Heat Pump	-	33,000	-	-	-	-	-
Capital Projects Total:		160,680	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	707,786	788,256	853,549	1,044,962	977,698	(67,264)	(6.44%) 100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	707,786	788,256	853,549	1,044,962	977,698	(67,264)	(6.44%) 100.00%
Limit by law	3,253,577	3,253,577	3,247,268	3,265,388	3,265,388		

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

	2022	2023	2024	2025	2026
Residential [01]	35.82	36.02	39.08	47.58	-
Utilities [02]	125.36	126.09	136.79	166.53	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	87.75	88.26	95.75	116.57	-
Managed Forest Land [07]	107.45	108.07	117.25	142.74	-
Rec/Non Profit [08]	35.82	36.02	39.08	47.58	-
Farm [09]	35.82	36.02	39.07	47.58	-

Roberts Creek Fire Protection

212

Actuals

Amended Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	1,044,960	1,044,962	977,698	971,115	948,770	952,966	957,245
Government Transfers	148	4,440	-	-	-	-	-
Internal Recoveries	4,762	-	-	-	-	-	-
Other Revenue	45,488	-	-	-	-	-	-
Total Revenues	1,095,358	1,049,402	977,698	971,115	948,770	952,966	957,245

Expenses

Administration	69,780	69,777	85,337	85,324	85,324	85,324	85,324
Wages and Benefits	298,000	349,485	378,040	378,079	378,755	378,755	378,755
Operating	350,036	417,945	274,915	274,915	274,915	274,915	274,915
Debt Charges - Interest	2,221	3,301	1,878	238	-	-	-
Amortization of Tangible Capital Assets	99,051	117,533	117,533	117,533	117,533	117,533	117,533
Total Expenses	819,088	958,041	857,703	856,089	856,527	856,527	856,527

Other

Capital Expenditures	189,249	242,665	153,000	29,600	1,039,800	36,700	40,000
Proceeds from Long Term Debt	-	-	-	-	(926,700)	-	-
Debt Principal Repayment	26,111	34,476	35,898	26,896	-	-	-
Transfer to/(from) Reserves	(49,615)	(103,034)	48,630	176,063	96,676	177,272	178,251
Transfer to/(from) Appropriated Surplus	45,000	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	34,787	34,787	-	-	-	-	-
Unfunded Amortization	(99,051)	(117,533)	(117,533)	(117,533)	(117,533)	(117,533)	(117,533)
Total Other	146,481	91,361	119,995	115,026	92,243	96,439	100,718

Roberts Creek Fire Protection (Surplus)/Deficit:	(129,789)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Roberts Creek Fire Protection		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
212		2025	2025	2026	2027	2028	2029	2030
CP1333 Capital Renewal (RCVFD)		189,249	242,664	153,000	-	-	-	-
Capital Projects Total:		189,249	242,664	153,000				

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	981,823	825,448	901,097	1,088,011	1,015,865	(72,146)	(6.63%) 100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	981,823	825,448	901,097	1,088,011	1,015,865	(72,146)	(6.63%) 100.00%
Limit by law	1,730,846	1,730,846	1,702,777	1,738,802	1,738,802		

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

	2022	2023	2024	2025	2026
Residential [01]	48.34	36.58	40.54	47.89	-
Utilities [02]	169.18	128.04	141.89	167.60	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	164.34	124.38	137.84	162.82	-
Business and Other [06]	118.42	89.63	99.32	117.32	-
Managed Forest Land [07]	145.01	109.75	121.62	143.66	-
Rec/Non Profit [08]	48.34	36.58	40.54	47.89	-
Farm [09]	48.29	36.55	40.50	47.84	-

Halfmoon Bay Fire Protection

216

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	1,088,016	1,088,011	1,015,865	1,013,585	970,829	954,623	959,038
User Fees & Service Charges	175	-	-	-	-	-	-
Investment Income	-	-	-	1,767	3,592	(5,479)	-
Internal Recoveries	587	-	-	-	-	-	-
Total Revenues	1,088,778	1,088,011	1,015,865	1,015,352	974,421	949,144	959,038

Expenses

Administration	90,048	90,045	87,946	87,887	87,887	87,887	87,887
Wages and Benefits	271,766	385,438	396,047	396,086	397,233	397,233	397,233
Operating	249,972	583,511	248,776	248,776	248,776	248,776	248,776
Debt Charges - Interest	5,221	19,451	26,565	23,488	21,748	21,503	-
Amortization of Tangible Capital Assets	84,110	102,499	102,499	102,499	102,499	102,499	102,499
Total Expenses	701,117	1,180,944	861,833	858,736	858,143	857,898	836,395

Other

Capital Expenditures	387,998	821,400	10,000	924,900	129,400	212,900	-
Proceeds from Long Term Debt	(169,590)	(614,373)	-	(823,300)	-	-	-
Debt Principal Repayment	51,102	67,262	122,772	121,196	76,615	47,255	-
Transfer to/(from) Reserves	161,136	(255,896)	123,759	36,319	12,762	(66,410)	225,142
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(187,244)	(8,827)	-	-	-	-	-
Unfunded Amortization	(84,110)	(102,499)	(102,499)	(102,499)	(102,499)	(102,499)	(102,499)
Total Other	159,292	(92,933)	154,032	156,616	116,278	91,246	122,643

Halfmoon Bay Fire Protection (Surplus)/Deficit:	(228,369)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
216								
CP1335	Capital Renewal (HBVFD)	16,069	180,204	9,996	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	356,834	623,196	-	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	15,095	18,000	-	-	-	-	-
Capital Projects Total:		387,998	821,400	9,996				

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	224,320	222,712	241,359	276,402	251,880	(24,522)	(8.87%) 100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	224,320	222,712	241,359	276,402	251,880	(24,522)	(8.87%) 100.00%
Limit by law	402,371	402,371	404,483	421,589	421,589		

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

	2022	2023	2024	2025	2026
Residential [01]	78.31	74.05	79.61	87.37	-
Utilities [02]	274.09	259.17	278.62	305.81	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	191.86	181.42	195.03	214.06	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	78.31	74.05	79.61	87.37	-
Farm [09]	-	-	-	-	-

Egmont Fire Protection

218

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	276,408	276,402	251,880	263,577	263,884	263,884	263,884
Government Transfers	12,972	21,207	-	-	-	-	-
Investment Income	3,444	3,445	3,717	-	-	-	-
Gain on Disposal of Tangible Assets	37,500	-	-	-	-	-	-
Internal Recoveries	178	-	-	-	-	-	-
Other Revenue	3,212	-	-	-	-	-	-
Total Revenues	333,714	301,054	255,597	263,577	263,884	263,884	263,884

Expenses

Administration	29,640	29,634	30,345	30,261	30,261	30,261	30,261
Wages and Benefits	84,010	113,633	103,483	116,063	116,370	116,370	116,370
Operating	84,582	126,103	87,253	87,253	87,253	87,253	87,253
Debt Charges - Interest	4,884	4,880	2,440	-	-	-	-
Amortization of Tangible Capital Assets	12,010	14,414	14,414	14,414	14,414	14,414	14,414
Total Expenses	215,126	288,664	237,935	247,991	248,298	248,298	248,298

Other

Capital Expenditures	80,973	109,100	-	87,700	23,400	259,000	94,900
Proceeds from Sale of TCA	(37,500)	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	(87,700)	-	(118,800)	(94,900)
Debt Principal Repayment	6,804	6,804	7,076	-	-	-	-
Transfer to/(from) Reserves	(23,469)	(89,100)	25,000	30,000	6,600	(110,200)	30,000
Transfer to/(from) Accumulated Surplus	37,500	-	-	-	-	-	-
Unfunded Amortization	(12,010)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other	52,298	12,390	17,662	15,586	15,586	15,586	15,586

Egmont Fire Protection (Surplus)/Deficit:

(66,290)

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-

-

-

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Capital Project Summary

DRAFT

Egmont Fire Protection		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
218		2025	2025	2026	2027	2028	2029	2030
CP1418 Capital Renewal (EDVFD)		80,973	109,104	-	-	-	-	-
Capital Projects Total:		80,973	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	69,617	64,608	74,442	79,608	96,805	17,197 21.60%	14.99%
Area B - Halfmoon Bay	58,289	55,171	61,665	68,600	83,419	14,819 21.60%	12.92%
Area D - Roberts Creek	44,029	41,973	46,902	51,019	62,040	11,021 21.60%	9.61%
Area E - Elphinstone	33,828	32,607	36,139	40,669	49,455	8,786 21.60%	7.66%
Area F - West Howe Sound	56,548	52,159	60,366	67,754	82,391	14,637 21.60%	12.76%
Member Municipalities							
District of Sechelt	122,651	122,061	132,439	145,314	176,706	31,392 21.60%	27.37%
Town of Gibsons	54,056	53,055	59,280	67,504	82,087	14,583 21.60%	12.72%
shíshálh Nation Government District	8,793	7,998	9,193	10,431	12,685	2,254 21.61%	1.96%
Net Taxes Levied	447,811	429,633	480,425	530,900	645,588	114,688 21.60%	100.00%
Limit by law	1,460,722	1,460,722	1,451,642	1,472,067	1,472,067		

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

	2022	2023	2024	2025	2026
Residential [01]	2.18	1.87	2.10	2.27	-
Utilities [02]	7.61	6.55	7.34	7.95	-
Major Industry [04]	7.40	6.37	7.13	7.72	-
Light Industry [05]	7.40	6.37	7.13	7.72	-
Business and Other [06]	5.33	4.59	5.14	5.56	-
Managed Forest Land [07]	6.53	5.62	6.29	6.81	-
Rec/Non Profit [08]	2.18	1.87	2.10	2.27	-
Farm [09]	2.17	1.87	2.10	2.27	-

Capital Project Summary

DRAFT

Emergency Telephone - 911		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
220								
CP1006	Chapman Creek Radio Tower	4,210	514,272	-	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	-	38,424	-	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	-	60,828	-	-	-	-	-
CP1449	911 Radio Upgrade	-	750,000	350,004	-	-	-	-
Capital Projects Total:		4,210	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	62,206	71,595	94,379	93,350	100,663	7,313	7.83%	14.99%
Area B - Halfmoon Bay	52,083	61,137	78,180	80,442	86,744	6,302	7.83%	12.92%
Area D - Roberts Creek	39,342	46,512	59,463	59,826	64,513	4,687	7.83%	9.61%
Area E - Elphinstone	30,227	36,133	45,817	47,689	51,426	3,737	7.84%	7.66%
Area F - West Howe Sound	50,528	57,800	76,533	79,450	85,675	6,225	7.84%	12.76%
Member Municipalities								
District of Sechelt	109,595	135,261	167,908	170,399	183,748	13,349	7.83%	27.37%
Town of Gibsons	48,301	58,793	75,156	79,157	85,359	6,202	7.84%	12.72%
shíshálh Nation Government District	7,857	8,863	11,655	12,232	13,190	958	7.83%	1.96%
Net Taxes Levied	400,140	476,095	609,092	622,545	671,317	48,772	7.83%	100.00%
Limit by law	2,086,746	2,086,746	2,073,774	2,102,953	2,102,953			

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

	2022	2023	2024	2025	2026
Residential [01]	1.94	2.07	2.66	2.66	-
Utilities [02]	6.80	7.26	9.31	9.32	-
Major Industry [04]	6.61	7.05	9.04	9.05	-
Light Industry [05]	6.61	7.05	9.04	9.05	-
Business and Other [06]	4.76	5.08	6.51	6.52	-
Managed Forest Land [07]	5.83	6.22	7.98	7.99	-
Rec/Non Profit [08]	1.94	2.07	2.66	2.66	-
Farm [09]	1.94	2.07	2.66	2.66	-

Sunshine Coast Emergency Planning

222

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	26	-	-	-	-	-	-
Tax Requisitions	622,548	643,045	671,317	621,475	622,024	622,024	622,024
Government Transfers	388,385	1,034,274	541,488	-	-	-	-
Internal Recoveries	963	-	-	-	-	-	-
Other Revenue	1,536	-	-	-	-	-	-
Total Revenues	1,013,458	1,677,319	1,212,805	621,475	622,024	622,024	622,024

Expenses

Administration	153,480	153,475	172,351	172,441	172,441	172,441	172,441
Wages and Benefits	623,977	843,458	754,603	358,538	359,087	359,087	359,087
Operating	171,103	637,212	260,851	65,496	65,496	65,496	65,496
Amortization of Tangible Capital Assets	8,928	11,281	11,281	11,281	11,281	11,281	11,281
Total Expenses	957,488	1,645,426	1,199,086	607,756	608,305	608,305	608,305

Other

Capital Expenditures	43,742	58,674	-	-	-	-	-
Transfer to/(from) Reserves	24,996	(15,500)	25,000	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(8,928)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)
Total Other	59,810	31,893	13,719	13,719	13,719	13,719	13,719

Sunshine Coast Emergency Planning (Surplus)/Deficit:	3,840	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
222								
CP1411	EOC Tower Equipment & Training	1,315	11,424	-	-	-	-	-
CP1413	2024-2026 Firesmart Community Funding & Supports (Capital)	42,427	47,256	-	-	-	-	-
Capital Projects Total:		43,742	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	15,490	16,330	15,671	16,507	17,001	494	2.99%	31.53%
Area D - Roberts Creek	11,700	12,424	11,920	12,276	12,644	368	3.00%	23.45%
Area E - Elphinstone	8,989	9,651	9,184	9,786	10,079	293	2.99%	18.69%
Area F - West Howe Sound	10,164	10,639	10,545	11,278	11,616	338	3.00%	21.54%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	2,337	2,367	2,336	2,510	2,585	75	2.99%	4.79%
Net Taxes Levied	48,680	51,411	49,656	52,357	53,925	1,568	2.99%	100.00%
Limit by law	170,000	170,000	170,000	170,000	170,000			

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

	2022	2023	2024	2025	2026
Residential [01]	.58	.55	.53	.55	-
Utilities [02]	2.02	1.94	1.87	1.91	-
Major Industry [04]	1.97	1.88	1.81	1.86	-
Light Industry [05]	1.97	1.88	1.81	1.86	-
Business and Other [06]	1.42	1.36	1.31	1.34	-
Managed Forest Land [07]	1.73	1.66	1.60	1.64	-
Rec/Non Profit [08]	.58	.55	.53	.55	-
Farm [09]	.58	.55	.53	.55	-

Capital Project Summary

DRAFT

Animal Control 290	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1397 Animal Control Vehicle	62,489	99,996	-	-	-	-	-
Capital Projects Total:	62,489	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	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	256	275	330	268	2,797	2,529	943.66%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	256	275	330	268	2,797	2,529	943.66%	100.00%
Limit by law	15,979	15,979	16,114	16,259	16,259			

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

	2022	2023	2024	2025	2026
Residential [01]	.11	.12	.14	.11	-
Utilities [02]	.40	.42	.50	.40	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	.28	.29	.35	.28	-
Managed Forest Land [07]	.34	.36	.43	.34	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.11	.12	.14	.11	-

Keats Island Dog Control

291

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	264	268	2,797	2,830	2,830	2,830	2,830
User Fees & Service Charges	100	350	350	350	350	350	350
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	366	618	3,147	3,180	3,180	3,180	3,180

Expenses

Administration	204	203	220	221	221	221	221
Wages and Benefits	-	1,584	1,627	1,659	1,659	1,659	1,659
Operating	8	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses	212	3,087	3,147	3,180	3,180	3,180	3,180

Other

Prior Year (Surplus)/Deficit	(2,469)	(2,469)	-	-	-	-	-
Total Other	(2,469)	(2,469)	-	-	-	-	-

Keats Island Dog Control (Surplus)/Deficit:	(2,623)	-	-	-	-	-	-
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310 Public Transit



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

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

Taxation Impact

Authority for Taxation: SCRD Bylaw 1073 - Public Transit

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.350/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	471,275	512,294	617,317	670,688	779,809	109,121	16.27%	15.20%
Area D - Roberts Creek	355,987	389,742	469,528	498,803	579,958	81,155	16.27%	11.31%
Area E - Elphinstone	273,505	302,777	361,780	397,613	462,305	64,692	16.27%	9.01%
Area F - West Howe Sound	457,204	484,328	604,314	662,421	770,197	107,776	16.27%	15.01%
Member Municipalities								
District of Sechelt	991,663	1,133,410	1,325,822	1,420,709	1,651,858	231,149	16.27%	32.20%
Town of Gibsons	437,054	492,649	593,443	659,977	767,356	107,379	16.27%	14.96%
shíshálh Nation Government District	71,091	74,270	92,028	101,985	118,578	16,593	16.27%	2.31%
Net Taxes Levied	3,057,778	3,389,470	4,064,231	4,412,196	5,130,060	717,864	16.27%	100.00%
Limit by law	6,145,657	6,145,657	6,067,843	6,187,352	6,187,352			

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

	2022	2023	2024	2025	2026
Residential [01]	17.59	17.38	20.99	22.20	-
Utilities [02]	61.55	60.84	73.47	77.70	-
Major Industry [04]	59.79	59.11	71.37	75.48	-
Light Industry [05]	59.79	59.11	71.37	75.48	-
Business and Other [06]	43.09	42.59	51.43	54.39	-
Managed Forest Land [07]	52.76	52.15	62.98	66.60	-
Rec/Non Profit [08]	17.59	17.38	20.99	22.20	-
Farm [09]	17.59	17.38	20.99	22.20	-

Capital Project Summary

DRAFT

Public Transit		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
310								
CP1273	Security Improvements [310]	-	5,604	-	-	-	-	-
CP1392	Transit Vehicle Replacement	48,584	65,004	-	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	5,253	42,924	-	-	-	-	-
Capital Projects Total:		53,837	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

DRAFT

Taxation Impact

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

Fleet Maintenance

312

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	-	-	-	-	-	-	-
Government Transfers	50	-	-	-	-	-	-
Investment Income	14,016	14,021	15,128	-	-	-	-
Internal Recoveries	1,584,825	2,377,397	2,378,349	2,369,434	2,376,439	2,341,862	2,341,550
Other Revenue	25,604	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues	1,624,495	2,400,518	2,402,577	2,378,534	2,385,539	2,350,962	2,350,650

Expenses

Administration	83,400	83,394	83,868	83,519	83,519	83,519	83,519
Wages and Benefits	788,714	877,736	897,640	912,673	912,673	912,673	912,673
Operating	1,128,315	1,416,015	1,354,458	1,354,458	1,354,458	1,354,458	1,354,458
Debt Charges - Interest	23,135	24,834	13,573	2,256	818	1	-
Amortization of Tangible Capital Assets	40,980	48,528	48,528	48,528	48,528	48,528	48,528
Total Expenses	2,064,544	2,450,507	2,398,067	2,401,434	2,399,996	2,399,179	2,399,178

Other

Capital Expenditures	2,948	33,883	-	-	-	-	-
Debt Principal Repayment	52,328	59,939	62,376	34,966	36,405	311	-
Transfer to/(from) Reserves	(58,287)	(108,899)	(4,669)	(4,669)	2,335	4,669	4,669
Transfer to/(from) Other Funds	(4,352)	24,121	(4,669)	(4,669)	(4,669)	(4,669)	(4,669)
Transfer to/(from) Accumulated Surplus	-	(20,000)	-	-	-	-	-
Prior Year (Surplus)/Deficit	9,935	9,495	-	-	-	-	-
Unfunded Amortization	(40,980)	(48,528)	(48,528)	(48,528)	(48,528)	(48,528)	(48,528)
Total Other	(38,408)	(49,989)	4,510	(22,900)	(14,457)	(48,217)	(48,528)

Fleet Maintenance (Surplus)/Deficit:	401,641	-	-	-	-	-	-
---------------------------------------------	----------------	----------	----------	----------	----------	----------	----------

Capital Project Summary

DRAFT

Fleet Maintenance		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
312								
CP1274	Security Improvements [312]	-	5,604	-	-	-	-	-
CP1437	Transit & Fleet Building Enhancements & Space Optimization	2,948	28,284	-	-	-	-	-
Capital Projects Total:		2,948	33,888					

313 Building Maintenance Services

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

Source of Funding: Internal Recovery



DRAFT

Taxation Impact

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

Building Maintenance Services

313

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Internal Recoveries	319,879	574,783	590,289	589,626	589,626	589,626	589,626
Total Revenues	319,879	574,783	590,289	589,626	589,626	589,626	589,626

Expenses

Administration	15,480	15,480	15,635	15,433	15,433	15,433	15,433
Wages and Benefits	327,264	498,819	514,170	513,709	513,709	513,709	513,709
Operating	35,559	60,484	60,484	60,484	60,484	60,484	60,484
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	4,270	5,127	5,127	5,127	5,127	5,127	5,127
Total Expenses	382,573	579,910	595,416	594,753	594,753	594,753	594,753

Other

Capital Expenditures	-	17,600	-	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	(181)	(29,412)	-	-	-	-	-
Transfer to/(from) Other Funds	181	11,812	-	-	-	-	-
Unfunded Amortization	(4,270)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
Total Other	(4,270)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)

Building Maintenance Services (Surplus)/Deficit:

58,424

-

-

-

-

-

-

Capital Project Summary

DRAFT

Building Maintenance Services		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
313		2025	2025	2026	2027	2028	2029	2030
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



DRAFT

Taxation Impact

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

Mason Road Works Yard

315

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Government Transfers

-

9,963

-

-

-

-

-

Internal Recoveries

45,525

45,483

54,961

55,180

55,404

55,632

55,865

Total Revenues

45,525

55,446

54,961

55,180

55,404

55,632

55,865

Expenses

Wages and Benefits

2,164

10,746

10,961

11,180

11,404

11,632

11,865

Operating

34,488

395,339

44,000

44,000

44,000

44,000

44,000

Total Expenses

36,652

406,085

54,961

55,180

55,404

55,632

55,865

Other

Capital Expenditures

2,240

195,285

-

-

-

-

-

Transfer to/(from) Appropriated Surplus

(2,239)

(167,000)

-

-

-

-

-

Transfer to/(from) Other Funds

(5,212)

(369,661)

-

-

-

-

-

Prior Year (Surplus)/Deficit

(9,263)

(9,263)

-

-

-

-

-

Total Other

(14,474)

(350,639)

-

-

-

-

-

Mason Road Works Yard (Surplus)/Deficit:

(23,347)

-

-

-

-

-

-

Capital Project Summary

DRAFT

Mason Road Works Yard		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
315		2025	2025	2026	2027	2028	2029	2030
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	2,240	195,288	-	-	-	-	-
Capital Projects Total:		2,240	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

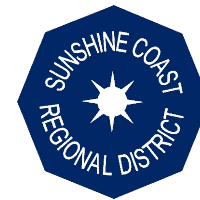
DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	12,828	11,245	11,261	8,716	11,683	2,967	34.04%	25.88%
Area B - Halfmoon Bay	10,740	9,603	9,328	7,511	10,067	2,556	34.03%	22.30%
Area D - Roberts Creek	8,113	7,306	7,095	5,586	7,487	1,901	34.03%	16.58%
Area E - Elphinstone	6,233	5,675	5,467	4,453	5,968	1,515	34.02%	13.22%
Area F - West Howe Sound	10,420	9,079	9,132	7,419	9,943	2,524	34.02%	22.02%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	48,334	42,908	42,284	33,685	45,148	11,463	34.03%	100.00%
Limit by law	3,037,669	3,037,669	3,063,983	3,101,183	3,101,183			

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

	2022	2023	2024	2025	2026
Residential [01]	.40	.33	.32	.25	-
Utilities [02]	1.40	1.14	1.11	.87	-
Major Industry [04]	1.36	1.11	1.08	.85	-
Light Industry [05]	1.36	1.11	1.08	.85	-
Business and Other [06]	.98	.80	.78	.61	-
Managed Forest Land [07]	1.20	.98	.95	.75	-
Rec/Non Profit [08]	.40	.33	.32	.25	-
Farm [09]	.40	.33	.32	.25	-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	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	2,660	2,505	2,796	2,442	2,543	101	4.14%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	2,660	2,505	2,796	2,442	2,543	101	4.14%	100.00%
Limit by law	13,678	13,678	14,090	14,632	14,632			

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

	2022	2023	2024	2025	2026
Residential [01]	2.22	1.83	1.98	1.67	-
Utilities [02]	7.75	6.40	6.94	5.84	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting

322

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	2,448	2,442	2,543	2,543	2,543	2,543	2,543
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	2,450	2,442	2,543	2,543	2,543	2,543	2,543

Expenses

Administration	132	131	142	142	142	142	142
Operating	2,039	2,401	2,401	2,401	2,401	2,401	2,401
Total Expenses	2,171	2,532	2,543	2,543	2,543	2,543	2,543

Other

Prior Year (Surplus)/Deficit	(91)	(90)	-	-	-	-	-
Total Other	(91)	(90)	-	-	-	-	-

Langdale Street Lighting (Surplus)/Deficit:	(370)	-	-	-	-	-	-
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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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	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	2,445	2,721	2,795	2,442	2,543	101	4.14%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	2,445	2,721	2,795	2,442	2,543	101	4.14%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	1.27	1.27	1.30	1.09	-
Utilities [02]	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

324

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

2,448

2,442

2,543

2,543

2,543

2,543

2,543

Internal Recoveries

2

-

-

-

-

-

-

Total Revenues

2,450

2,442

2,543

2,543

2,543

2,543

2,543

Expenses

Administration

132

131

142

142

142

142

142

Operating

2,038

2,401

2,401

2,401

2,401

2,401

2,401

Total Expenses

2,170

2,532

2,543

2,543

2,543

2,543

2,543

Other

Prior Year (Surplus)/Deficit

(89)

(90)

-

-

-

-

-

Total Other

(89)

(90)

-

-

-

-

-

Granthams Street Lighting (Surplus)/Deficit:

(369)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	489	544	559	489	509	20	4.09%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	489	544	559	489	509	20	4.09%	100.00%
Limit by law	17,984	17,984	18,552	19,474	19,474			

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

	2022	2023	2024	2025	2026
Residential [01]	.36	.36	.36	.30	-
Utilities [02]	1.28	1.25	1.25	1.04	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	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

326

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	492	489	509	509	509	509	509
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	492	489	509	509	509	509	509

Expenses

Administration	24	26	28	28	28	28	28
Operating	406	481	481	481	481	481	481
Total Expenses	430	507	509	509	509	509	509

Other

Prior Year (Surplus)/Deficit	(19)	(18)	-	-	-	-	-
Total Other	(19)	(18)	-	-	-	-	-

Veterans Street Lighting (Surplus)/Deficit:

(81)	-	-	-	-	-	-	-
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328 Spruce Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 140 - Spruce Street Lighting

Basis of Apportionment: Land & Improvements

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	244	273	280	235	255	20	8.51%	100.00%
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	244	273	280	235	255	20	8.51%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	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

328

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

240

235

255

255

255

255

255

Internal Recoveries

-

-

-

-

-

-

-

Total Revenues

240

235

255

255

255

255

255

Expenses

Administration

12

13

14

14

14

14

14

Operating

200

241

241

241

241

241

241

Total Expenses

212

254

255

255

255

255

255

Other

Prior Year (Surplus)/Deficit

(19)

(19)

-

-

-

-

-

Total Other

(19)

(19)

-

-

-

-

-

Spruce Street Lighting (Surplus)/Deficit:

(47)

-

-

-

-

-

-

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	(535)	2,521	2,019	1,731	2,059	328	18.95%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	(535)	2,521	2,019	1,731	2,059	328	18.95%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	(.89)	3.79	3.24	2.76	-
Utilities [02]	(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**330**

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	1,728	1,731	2,059	2,059	2,059	2,059	2,059
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	1,730	1,731	2,059	2,059	2,059	2,059	2,059

Expenses

Administration	108	106	115	115	115	115	115
Operating	1,287	1,944	1,944	1,944	1,944	1,944	1,944
Total Expenses	1,395	2,050	2,059	2,059	2,059	2,059	2,059

Other

Prior Year (Surplus)/Deficit	(319)	(319)	-	-	-	-	-
Total Other	(319)	(319)	-	-	-	-	-

Woodcreek Street Lighting (Surplus)/Deficit:**(654)****-****-****-****-****-****-**

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	1,090	583	599	515	1,145	630	122.33% 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	1,090	583	599	515	1,145	630	122.33% 100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	3.86	1.90	2.10	1.77	-
Utilities [02]	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

332

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

516

515

1,145

1,145

1,145

1,145

1,145

Internal Recoveries

-

-

-

-

-

-

-

-

-

-

-

Total Revenues

516

515

1,145

1,145

1,145

1,145

1,145

Expenses

Administration

60

58

64

64

64

64

64

Operating

403

1,081

1,081

1,081

1,081

1,081

1,081

Total Expenses

463

1,139

1,145

1,145

1,145

1,145

1,145

Other

Prior Year (Surplus)/Deficit

(624)

(624)

-

-

-

-

-

Total Other

(624)

(624)

-

-

-

-

-

Fircrest Street Lighting (Surplus)/Deficit:

(677)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	243	273	280	235	255	20	8.51%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	243	273	280	235	255	20	8.51%	100.00%
Limit by law	902	1,011	983	1,010	1,010			

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

	2022	2023	2024	2025	2026
Residential [01]	.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

334

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	240	235	255	255	255	255	255
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	240	235	255	255	255	255	255

Expenses

Administration	12	13	14	14	14	14	14
Operating	200	241	241	241	241	241	241
Total Expenses	212	254	255	255	255	255	255

Other

Prior Year (Surplus)/Deficit	(19)	(19)	-	-	-	-	-
Total Other	(19)	(19)	-	-	-	-	-

Hydaway Street Lighting (Surplus)/Deficit:	(47)	-	-	-	-	-	-
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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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	978	1,088	1,119	976	1,016	40	4.10%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	978	1,088	1,119	976	1,016	40	4.10%	100.00%
Limit by law	3,306	3,631	3,412	3,445	3,445			

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

	2022	2023	2024	2025	2026
Residential [01]	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

336

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

972

976

1,016

1,016

1,016

1,016

1,016

Internal Recoveries

-

-

-

-

-

-

-

-

-

-

Total Revenues

972

976

1,016

1,016

1,016

1,016

1,016

Expenses

Administration

48

52

57

57

57

57

57

Operating

813

959

959

959

959

959

959

Total Expenses

861

1,011

1,016

1,016

1,016

1,016

1,016

Other

Prior Year (Surplus)/Deficit

(35)

(35)

-

-

-

-

-

Total Other

(35)

(35)

-

-

-

-

-

Sunnyside Street Lighting (Surplus)/Deficit:

(146)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	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	261	365	577	773	556	(217)	(28.07%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	261	365	577	773	556	(217)	(28.07%)	100.00%
Limit by law	1,591	1,591	1,658	1,640	1,640			

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

	2022	2023	2024	2025	2026
Residential [01]	2.17	2.75	4.18	5.66	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting

340

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	768	773	556	556	556	556	556
Internal Recoveries	-	-	-	-	-	-	-
Total Revenues	768	773	556	556	556	556	556

Expenses

Administration	12	13	31	31	31	31	31
Operating	385	525	525	525	525	525	525
Total Expenses	397	538	556	556	556	556	556

Other

Prior Year (Surplus)/Deficit	235	235	-	-	-	-	-
Total Other	235	235	-	-	-	-	-

Burns Road Street Lighting (Surplus)/Deficit:	(136)	-	-	-	-	-	-
------------------------------------------------------	--------------	----------	----------	----------	----------	----------	----------

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	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	489	544	559	489	509	20	4.09%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	489	544	559	489	509	20	4.09%	100.00%
Limit by law	3,335	3,335	3,627	3,623	3,623			

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

	2022	2023	2024	2025	2026
Residential [01]	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

342

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

492

489

509

509

509

509

509

Internal Recoveries

-

-

-

-

-

-

-

Total Revenues

492

489

509

509

509

509

509

Expenses

Administration

24

26

28

28

28

28

28

Operating

406

481

481

481

481

481

481

Total Expenses

430

507

509

509

509

509

509

Other

Prior Year (Surplus)/Deficit

(19)

(18)

-

-

-

-

-

Total Other

(19)

(18)

-

-

-

-

-

Stewart Road Street Lighting (Surplus)/Deficit:

(81)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	165,670	170,427	178,055	172,522	194,111	21,589	12.51%	21.00%
Area D - Roberts Creek	134,114	137,964	144,139	139,661	157,138	17,477	12.51%	17.00%
Area E - Elphinstone	94,668	97,387	101,745	98,584	110,921	12,337	12.51%	12.00%
Area F - West Howe Sound	394,452	405,778	423,940	410,767	462,170	51,403	12.51%	50.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	788,903	811,555	847,879	821,534	924,339	102,805	12.51%	100.00%
Limit by law	1,326,336	1,326,336	1,328,233	1,358,003	1,358,003			

Capital Project Summary

DRAFT

Ports Services		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
345								
CP1156	Ports 5 Year Capital Renewal Plan	50,733	1,009,356	-	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	140,005	734,460	-	-	-	-	-
CP1454	Hopkins Landing Float Construction	-	159,000	-	-	-	-	-
Capital Projects Total:		190,738	1,902,816					

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	33,368	33,503	33,524	32,979	33,285	306	0.93%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	33,368	33,503	33,524	32,979	33,285	306	0.93%	100.00%
Limit by law	111,856	111,856	115,312	118,902	118,902			

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

	2022	2023	2024	2025	2026
Residential [01]	3.96	3.86	3.71	3.57	-
Utilities [02]	13.84	13.50	12.99	12.51	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	13.45	13.12	12.62	12.15	-
Business and Other [06]	9.69	9.45	9.10	8.76	-
Managed Forest Land [07]	11.87	11.58	11.14	10.72	-
Rec/Non Profit [08]	3.96	3.86	3.71	3.57	-
Farm [09]	3.96	3.86	3.71	3.57	-

Langdale Dock

346

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	32,976	32,979	33,285	33,288	33,288	33,288	33,288
Internal Recoveries	25	-	-	-	-	-	-
Total Revenues	33,001	32,979	33,285	33,288	33,288	33,288	33,288

Expenses

Administration	1,668	1,668	1,856	1,859	1,859	1,859	1,859
Operating	31,526	31,429	31,429	31,429	31,429	31,429	31,429
Total Expenses	33,194	33,097	33,285	33,288	33,288	33,288	33,288

Other

Prior Year (Surplus)/Deficit	(117)	(118)	-	-	-	-	-
Total Other	(117)	(118)	-	-	-	-	-

Langdale Dock (Surplus)/Deficit:

76

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	558,638	728,814	833,091	784,772	808,995	24,223	3.09%
Area B - Halfmoon Bay	467,733	622,355	690,097	676,258	697,131	20,873	3.09%
Area D - Roberts Creek	353,311	473,474	524,884	502,945	518,469	15,524	3.09%
Area E - Elphinstone	271,449	367,825	404,433	400,915	413,290	12,375	3.09%
Area F - West Howe Sound	453,768	588,381	675,561	667,922	688,538	20,616	3.09%
Member Municipalities							
District of Sechelt	984,209	1,376,912	1,482,133	1,432,507	1,476,723	44,216	3.09%
Town of Gibsons	433,768	598,490	663,408	665,458	685,998	20,540	3.09%
shíshálh Nation Government District	70,556	90,227	102,877	102,832	106,006	3,174	3.09%
Net Taxes Levied	3,593,433	4,846,479	5,376,484	5,233,610	5,395,149	161,539	3.09%
Limit by law	8,346,983	8,346,983	8,295,096	8,411,810	8,411,810		

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

	2022	2023	2024	2025	2026
Residential [01]	17.45	21.12	23.47	22.38	-
Utilities [02]	61.09	73.92	82.14	78.34	-
Major Industry [04]	59.34	71.80	79.79	76.11	-
Light Industry [05]	59.34	71.80	79.79	76.11	-
Business and Other [06]	42.76	51.74	57.50	54.84	-
Managed Forest Land [07]	52.36	63.36	70.40	67.15	-
Rec/Non Profit [08]	17.45	21.12	23.47	22.38	-
Farm [09]	17.45	21.12	23.47	22.38	-

Capital Project Summary

DRAFT

Regional Solid Waste		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
350								
CP1257	Power Supply System Replacement	273,748	335,892	-	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	56,424	808,812	-	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	6,272	43,584	-	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	26,189	148,068	-	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	1,056,667	1,296,372	-	-	-	-	-
CP1412	Sechelt Landfill Scale	56,459	123,000	-	-	-	-	-
CP1434	Sechelt Landfill Generator	34,966	80,304	-	-	-	-	-
Capital Projects Total:		1,510,725	2,836,032					

355 Refuse Collection



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

Source of Funding: User Fees

DRAFT

Taxation Impact

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

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

DRAFT

Taxation Impact

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

North Pender Harbour Water Service

365

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	412,752	412,755	457,755	457,755	457,755	457,755	457,755
User Fees & Service Charges	652,125	655,854	655,854	655,854	655,854	655,854	655,854
Internal Recoveries	475	-	-	-	-	-	-
Total Revenues	1,065,352	1,068,609	1,113,609	1,113,609	1,113,609	1,113,609	1,113,609

Expenses

Administration	98,304	98,305	82,707	83,028	83,028	83,028	83,028
Wages and Benefits	240,055	355,952	378,816	381,026	381,026	381,026	381,026
Operating	171,384	565,510	157,599	157,474	157,474	157,474	157,474
Debt Charges - Interest	6,765	6,866	5,850	5,250	4,650	4,050	3,450
Amortization of Tangible Capital Assets	137,382	163,263	163,263	163,263	163,263	163,263	163,263
Total Expenses	653,890	1,189,896	788,235	790,041	789,441	788,841	788,241

Other

Capital Expenditures	117,200	1,252,669	182,906	180,950	150,950	180,950	180,950
Debt Principal Repayment	30,017	36,387	20,000	20,000	20,000	20,000	20,000
Transfer to/(from) Reserves	230,942	(362,599)	285,731	285,881	316,481	287,081	287,681
Transfer to/(from) Other Funds	(29,067)	(884,481)	-	-	-	-	-
Unfunded Amortization	(137,382)	(163,263)	(163,263)	(163,263)	(163,263)	(163,263)	(163,263)
Total Other	211,710	(121,287)	325,374	323,568	324,168	324,768	325,368

North Pender Harbour Water Service (Surplus)/Deficit:	(199,752)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

North Pender Harbour Water Service		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
365								
CP1051	North Pender Water - Meter Installations (Base)	13,559	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	897	-	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	8,421	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	19,225	125,004	-	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	-	-	-	-	-
CP1319	NPH Watermain Replacement	35,480	839,088	-	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	1,245	1,164	-	-	-	-	-
CP1389	SCADA Upgrade [365]	28,385	107,627	-	-	-	-	-
CP1424	North Pender Water - Minor Capital (Base)	9,987	30,000	30,000	30,000	-	30,000	30,000
CP1432	Leak Detection Equipment [365]	-	3,756	-	-	-	-	-
Capital Projects Total:		117,199	1,130,135	51,000	51,000	21,000	51,000	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

DRAFT

Taxation Impact

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

South Pender Harbour Water Service

366

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	657,384	657,381	757,381	757,381	757,381	757,381	757,381
User Fees & Service Charges	1,060,396	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976
Investment Income	19,608	19,613	22,059	24,597	27,231	29,963	-
Internal Recoveries	993	-	-	-	-	-	-
Other Revenue	1,697	-	-	-	-	-	-
Total Revenues	1,740,078	1,757,970	1,860,416	1,862,954	1,865,588	1,868,320	1,838,357

Expenses

Administration	148,524	148,525	164,479	164,847	164,847	164,847	164,847
Wages and Benefits	481,794	570,690	599,217	604,282	604,282	604,282	604,282
Operating	378,130	1,095,226	308,139	307,889	307,889	307,889	307,889
Debt Charges - Interest	64,776	65,784	63,503	62,603	60,973	59,377	5,175
Amortization of Tangible Capital Assets	289,560	324,494	324,494	324,494	324,494	324,494	324,494
Total Expenses	1,362,784	2,204,719	1,459,832	1,464,115	1,462,485	1,460,889	1,406,687

Other

Capital Expenditures	608,904	1,259,063	299,999	295,667	245,667	295,667	295,667
Debt Principal Repayment	107,809	111,632	114,754	117,997	121,361	115,505	30,000
Transfer to/(from) Reserves	125,870	(853,910)	310,325	309,669	360,569	320,753	430,497
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(341,591)	(639,040)	-	-	-	-	-
Unfunded Amortization	(289,560)	(324,494)	(324,494)	(324,494)	(324,494)	(324,494)	(324,494)
Total Other	211,432	(446,749)	400,584	398,839	403,103	407,431	431,670

South Pender Harbour Water Service (Surplus)/Deficit:	(165,862)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

South Pender Harbour Water Service		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
366								
CP1052	South Pender Water - Meter Installations (Base)	19,608	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	10,749	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	19,796	15,000	15,000	15,000	15,000	15,000	15,000
CP1282	Customer Relationship Management Tool [366]	-	5,004	-	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	31,454	82,860	-	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	432,287	588,864	-	-	-	-	-
CP1374	SPHWTP Heater Replacement	14,668	80,136	-	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	2,491	2,328	-	-	-	-	-
CP1390	SCADA Upgrade [366]	57,016	197,244	-	-	-	-	-
CP1425	South Pender Water - Minor Capital (Base)	15,639	50,004	50,004	50,004	-	50,004	50,004
CP1426	McNeill Lake Instrumentation	5,196	20,124	-	-	-	-	-
CP1433	Leak Detection Equipment [366]	-	7,500	-	-	-	-	-
Capital Projects Total:		608,904	1,059,060	75,000	75,000	24,996	75,000	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

DRAFT

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.

Capital Project Summary

DRAFT

Regional Water Services		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
370								
CP1045	Regional Water - New Connections (Base)	61,009	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	90,051	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	28,168	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	112,704	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	48,070	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	6,692	20,004	20,004	20,004	20,004	20,004	20,004
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	151,952	684,972	-	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	2,423	194,904	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	3,856,522	6,089,376	-	-	-	-	-
CP1177	Regional Water - Capital Third Party	40	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	98,993	923,124	-	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	43,842	2,052,960	-	-	-	-	-
CP1239	Church Road Well- Construction Phase	21,411	265,932	-	-	-	-	-
CP1258	Groundwater Investigation-Langdale	54,084	569,172	-	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	3,070	600	-	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	769	69,996	-	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	-	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	510	316,740	-	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	47,835	546,852	-	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	18,568	394,140	-	-	-	-	-
CP1321	Single Axle Dump Truck	206,621	225,000	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	14,198	270,012	-	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	122,580	-	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	75,723	157,008	-	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	-	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	4,932	1,200,000	-	-	-	-	-
CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	-	-	-	-	-
CP1367	Generator Purchases	-	375,000	-	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	10,128	137,424	-	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	317	144,936	-	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	32,159	915,048	21,468	-	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	233,432	294,996	-	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	8,333	19,788	-	-	-	-	-

CP1391	SCADA Upgrade [370]	233,320	564,780	-	-	-	-	-
CP1415	Chapman Creek Environmental Monitoring Plan-(Capital Equipment)	-	30,000	-	-	-	-	-
CP1416	Chapman Intake Upgrades	7,227	205,680	33,252	-	-	-	-
CP1422	2025 Vehicle Replacement	-	249,996	-	-	-	-	-
CP1423	Utility Engineering Equipment	25,010	24,996	-	-	-	-	-
CP1431	Leak Detection Equipment [370]	-	63,756	-	-	-	-	-
CP1442	Pressure Reducing Valve-Church Rd Optimization	317	315,000	-	-	-	-	-
CP1443	Flow Gauge (Chapman & Edwards Lake Siphon System)	34,155	90,000	-	-	-	-	-
CP1444	Langdale Wellfield Construction	3,580	17,853,216	66,480	69,072	59,292	52,488	-
CP1445	Light Duty Truck (2025)	-	95,004	-	-	-	-	-
CP1447	Forklift (Mason Road)	-	35,004	-	-	-	-	-
CP1452	Water Treatment Plant Upgrade	-	-	-	-	-	24,600,000	-
CP1455	Sechelt (shishálh) Hopsital Wellfield	1,137	864,552	-	-	-	-	-
Capital Projects Total:		5,537,302	38,320,632	1,686,792	1,634,664	1,624,884	26,218,080	1,565,592

381 Greaves Rd Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



DRAFT

Taxation Impact

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

Greaves Rd Waste Water Plant

381

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	3,300	3,300	3,600	3,900	3,900	3,900	3,900
User Fees & Service Charges	4,195	4,135	4,135	4,135	4,135	4,135	4,135
Internal Recoveries	3	-	-	-	-	-	-
Total Revenues	7,498	7,435	7,735	8,035	8,035	8,035	8,035

Expenses

Administration	528	528	411	412	412	412	412
Wages and Benefits	3,343	1,974	2,017	2,062	2,062	2,062	2,062
Operating	2,057	2,905	1,065	1,065	1,065	1,065	1,065
Debt Charges - Interest	1	5	-	-	-	-	-
Total Expenses	5,929	5,412	3,493	3,539	3,539	3,539	3,539

Other

Debt Principal Repayment	90	150	-	-	-	-	-
Transfer to/(from) Reserves	3,708	1,873	4,242	4,496	4,496	4,496	4,496
Total Other	3,798	2,023	4,242	4,496	4,496	4,496	4,496

Greaves Rd Waste Water Plant (Surplus)/Deficit:	2,229	-	-	-	-	-	-
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382 Woodcreek Park Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



DRAFT

Taxation Impact

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

Woodcreek Park Waste Water Plant

382

Actuals

Amended Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	40,152	40,150	40,150	40,150	40,150	40,150	40,150
Government Transfers	230,906	662,719	-	-	-	-	-
User Fees & Service Charges	59,289	58,454	58,454	58,454	58,454	58,454	58,454
Internal Recoveries	43	-	-	-	-	-	-
Total Revenues	330,390	761,323	98,604	98,604	98,604	98,604	98,604

Expenses

Administration	9,684	9,682	6,998	7,019	7,019	7,019	7,019
Wages and Benefits	17,111	26,043	24,389	27,273	27,273	27,273	27,273
Operating	8,750	32,377	26,413	26,413	26,413	26,413	26,413
Debt Charges - Interest	25	302	2,747	2,131	1,519	898	-
Amortization of Tangible Capital Assets	7,470	8,958	8,958	8,958	8,958	8,958	8,958
Total Expenses	43,040	77,362	69,505	71,794	71,182	70,561	69,663

Other

Capital Expenditures	234,026	886,332	3,761	3,835	3,835	3,835	3,835
Proceeds from Long Term Debt	-	(88,078)	-	-	-	-	-
Debt Principal Repayment	809	2,775	17,616	17,616	17,616	17,616	-
Transfer to/(from) Reserves	17,911	(87,095)	16,680	14,317	14,929	15,550	34,064
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(21,015)	-	-	-	-	-
Unfunded Amortization	(7,470)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other	245,276	683,961	29,099	26,810	27,422	28,043	28,941

Woodcreek Park Waste Water Plant (Surplus)/Deficit:	(42,074)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
382								
CP1345	Woodcreek Park WWTP System Upgrade	234,026	849,984	-	-	-	-	-
CP1365	Woodcreek Park-WWTP Collection System Designs	-	18,924	-	-	-	-	-
Capital Projects Total:		234,026	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



DRAFT

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

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

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2029

2030

Revenues

Frontage & Parcel Taxes	6,624	6,622	7,722	8,822	8,822	8,822	8,822
User Fees & Service Charges	6,804	6,800	6,800	6,800	6,800	6,800	6,800
Internal Recoveries	2	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	13,430	13,422	14,522	15,622	15,622	15,622	15,622

Expenses

Administration	2,532	2,528	669	686	686	686	686
Wages and Benefits	681	2,118	2,173	2,217	2,217	2,217	2,217
Operating	188	11,593	869	869	869	869	869
Debt Charges - Interest	1	5	-	-	-	-	-
Total Expenses	3,402	16,244	3,711	3,772	3,772	3,772	3,772

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	90	150	-	-	-	-	-
Transfer to/(from) Reserves	7,752	(2,972)	10,811	11,850	11,850	11,850	11,850
Total Other	7,842	(2,822)	10,811	11,850	11,850	11,850	11,850

Sunnyside Waste Water Plant (Surplus)/Deficit:	(2,186)	-	-	-	-	-	-
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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



DRAFT

Taxation Impact

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

Jolly Roger Waste Water Plant

384

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	9,360	9,412	11,012	12,612	12,612	12,612	12,612
User Fees & Service Charges	33,237	32,550	32,550	32,550	32,550	32,550	32,550
Internal Recoveries	30	-	-	-	-	-	-
Total Revenues	42,627	41,962	43,562	45,162	45,162	45,162	45,162

Expenses

Administration	4,800	4,802	4,014	4,041	4,041	4,041	4,041
Wages and Benefits	7,304	12,310	12,632	12,889	12,889	12,889	12,889
Operating	45,368	50,239	15,090	15,090	15,090	15,090	15,090
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	1,290	1,547	1,547	1,547	1,547	1,547	1,547
Total Expenses	58,774	68,918	33,283	33,567	33,567	33,567	33,567

Other

Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	(21,456)	(26,062)	11,826	13,142	13,142	13,142	13,142
Unfunded Amortization	(1,290)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other	(22,342)	(26,956)	10,279	11,595	11,595	11,595	11,595

Jolly Roger Waste Water Plant (Surplus)/Deficit:	(6,195)	-	-	-	-	-	-
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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



DRAFT

Taxation Impact

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

Secret Cove Waste Water Plant

385

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

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2030

Revenues

Frontage & Parcel Taxes	13,560	15,368	16,560	19,560	19,560	19,560	19,560
User Fees & Service Charges	31,249	31,026	31,026	31,026	31,026	31,026	31,026
Internal Recoveries	30	-	-	-	-	-	-
Total Revenues	44,839	46,394	47,586	50,586	50,586	50,586	50,586

Expenses

Administration	4,992	4,996	4,029	4,055	4,055	4,055	4,055
Wages and Benefits	10,068	12,413	12,736	12,995	12,995	12,995	12,995
Operating	44,985	51,156	13,656	13,656	13,656	13,656	13,656
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	1,350	1,615	1,615	1,615	1,615	1,615	1,615
Total Expenses	61,407	70,200	32,036	32,321	32,321	32,321	32,321

Other

Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	(15,840)	(22,844)	17,165	19,880	19,880	19,880	19,880
Unfunded Amortization	(1,350)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other	(16,786)	(23,806)	15,550	18,265	18,265	18,265	18,265

Secret Cove Waste Water Plant (Surplus)/Deficit:

(218)

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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



DRAFT

Taxation Impact

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

Lee Bay Waste Water Plant

386

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

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2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	61,956	61,952	70,752	79,552	79,552	79,552	79,552
User Fees & Service Charges	62,218	59,496	60,471	60,471	60,471	60,471	60,471
Internal Recoveries	44	-	-	-	-	-	-
Total Revenues	124,218	121,448	131,223	140,023	140,023	140,023	140,023

Expenses

Administration	6,816	6,814	6,067	6,097	6,097	6,097	6,097
Wages and Benefits	22,223	12,194	22,430	19,592	19,592	19,592	19,592
Operating	33,773	55,187	41,337	41,337	41,337	41,337	41,337
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	5,654	8,892	8,892	8,892	8,892	8,892	8,892
Total Expenses	68,478	83,107	78,726	75,918	75,918	75,918	75,918

Other

Capital Expenditures	6,818	277,686	11,897	12,134	12,134	12,134	12,134
Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	58,164	(231,106)	49,492	60,863	60,863	60,863	60,863
Unfunded Amortization	(5,654)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)
Total Other	59,732	38,341	52,497	64,105	64,105	64,105	64,105

Lee Bay Waste Water Plant (Surplus)/Deficit:

3,992

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Capital Project Summary

DRAFT

Lee Bay Waste Water Plant		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
386								
CP1378	Filter Commissioning	-	86,676	-	-	-	-	-
CP1406	Generator Replacement	6,818	81,000	-	-	-	-	-
CP1427	Electrical Upgrades	-	109,992	-	-	-	-	-
Capital Projects Total:		6,818	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



DRAFT

Taxation Impact

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

Square Bay Waste Water Plant

387

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	34,128	34,131	38,781	44,361	44,361	44,361	44,361
Government Transfers	8,245	10,000	-	-	-	-	-
User Fees & Service Charges	99,837	98,900	98,900	98,900	98,900	98,900	98,900
Investment Income	1,656	1,660	2,022	2,395	2,780	3,176	-
Internal Recoveries	64	-	-	-	-	-	-
Total Revenues	143,930	144,691	139,703	145,656	146,041	146,437	143,261

Expenses

Administration	13,020	13,019	10,482	10,532	10,532	10,532	10,532
Wages and Benefits	21,379	36,594	37,548	38,319	38,319	38,319	38,319
Operating	39,166	55,452	40,452	40,452	40,452	40,452	40,452
Debt Charges - Interest	7,474	7,488	7,448	7,448	7,448	7,448	-
Amortization of Tangible Capital Assets	37,360	42,682	42,682	42,682	42,682	42,682	42,682
Total Expenses	118,399	155,235	138,612	139,433	139,433	139,433	131,985

Other

Capital Expenditures	-	410	415	428	428	428	428
Debt Principal Repayment	12,890	13,387	12,443	12,816	13,201	13,596	-
Transfer to/(from) Reserves	19,603	17,843	30,915	35,661	35,661	35,662	53,530
Transfer to/(from) Appropriated Surplus	498	498	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(37,360)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)
Total Other	(4,369)	(10,544)	1,091	6,223	6,608	7,004	11,276

Square Bay Waste Water Plant (Surplus)/Deficit:	(29,900)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Square Bay Waste Water Plant	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
387							
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

388 Langdale Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



DRAFT

Taxation Impact

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

Langdale Waste Water Plant

388

Actuals

Amended Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	21,996	22,000	22,000	22,000	22,000	22,000	22,000
Government Transfers	-	751,997	-	-	-	-	-
User Fees & Service Charges	58,357	57,089	57,089	57,089	57,089	57,089	57,089
Internal Recoveries	41	-	-	-	-	-	-
Total Revenues	80,394	831,086	79,089	79,089	79,089	79,089	79,089

Expenses

Administration	5,280	5,275	5,388	5,410	5,410	5,410	5,410
Wages and Benefits	8,180	23,437	24,048	24,539	24,539	24,539	24,539
Operating	17,161	30,274	26,274	26,274	26,274	26,274	26,274
Debt Charges - Interest	12	600	3,062	2,362	1,667	961	-
Amortization of Tangible Capital Assets	3,160	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	33,793	63,350	62,536	62,349	61,654	60,948	59,987

Other

Capital Expenditures	188	1,040,003	13,652	15,428	15,428	15,428	15,428
Proceeds from Long Term Debt	-	(100,033)	-	-	-	-	-
Debt Principal Repayment	404	3,987	20,007	20,007	20,007	20,007	-
Transfer to/(from) Reserves	4,476	(34,521)	(13,342)	(14,931)	(14,236)	(13,530)	7,438
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(137,936)	-	-	-	-	-
Unfunded Amortization	(3,160)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	1,908	767,736	16,553	16,740	17,435	18,141	19,102

Langdale Waste Water Plant (Surplus)/Deficit:	(44,693)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Langdale Waste Water Plant 388	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1337 Langdale Wastewater Treatment System Upgrade	188	1,024,968	-	-	-	-	-
Capital Projects Total:	188	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



DRAFT

Taxation Impact

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

Canoe Rd Waste Water Plant

389

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	5,736	5,743	6,243	6,743	6,743	6,743	6,743
User Fees & Service Charges	5,990	5,912	5,912	5,912	5,912	5,912	5,912
Internal Recoveries	3	-	-	-	-	-	-
Total Revenues	11,729	11,655	12,155	12,655	12,655	12,655	12,655

Expenses

Administration	912	917	579	583	583	583	583
Wages and Benefits	1,251	2,782	2,900	2,960	2,960	2,960	2,960
Operating	4,385	5,685	733	733	733	733	733
Debt Charges - Interest	1	5	-	-	-	-	-
Amortization of Tangible Capital Assets	1,470	1,760	1,760	1,760	1,760	1,760	1,760
Total Expenses	8,019	11,149	5,972	6,036	6,036	6,036	6,036

Other

Debt Principal Repayment	90	150	-	-	-	-	-
Transfer to/(from) Reserves	5,202	2,116	7,943	8,379	8,379	8,379	8,379
Unfunded Amortization	(1,470)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other	3,822	506	6,183	6,619	6,619	6,619	6,619

Canoe Rd Waste Water Plant (Surplus)/Deficit:

112

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-

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



DRAFT

Taxation Impact

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

Merrill Crescent Waste Water Plant

390

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	7,704	7,700	8,400	9,100	9,100	9,100	9,100
User Fees & Service Charges	27,929	27,276	27,276	27,276	27,276	27,276	27,276
Internal Recoveries	15	-	-	-	-	-	-
Total Revenues	35,648	34,976	35,676	36,376	36,376	36,376	36,376

Expenses

Administration	1,956	1,956	2,145	2,149	2,149	2,149	2,149
Wages and Benefits	11,450	9,087	11,682	11,917	11,917	11,917	11,917
Operating	7,829	9,094	9,094	9,094	9,094	9,094	9,094
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	1,710	2,048	2,048	2,048	2,048	2,048	2,048
Total Expenses	22,957	22,205	24,969	25,208	25,208	25,208	25,208

Other

Capital Expenditures	1,174	30,308	3,098	3,160	3,160	3,160	3,160
Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	14,172	14,166	9,657	10,056	10,056	10,056	10,056
Transfer to/(from) Other Funds	(305)	(30,308)	-	-	-	-	-
Unfunded Amortization	(1,710)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other	13,735	12,771	10,707	11,168	11,168	11,168	11,168

Merrill Crescent Waste Water Plant (Surplus)/Deficit:	1,044	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Merrill Crescent Waste Water Plant 390	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1377 Merril Crescent Electrical Replacement	1,174	30,312	-	-	-	-	-
Capital Projects Total:	1,174	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



DRAFT

Taxation Impact

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

Curran Rd Waste Water Plant

391

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	29,016	29,016	31,710	36,216	36,216	36,216	36,216
User Fees & Service Charges	45,054	43,818	44,561	44,561	44,561	44,561	44,561
Internal Recoveries	33	-	-	-	-	-	-
Total Revenues	74,103	72,834	76,271	80,777	80,777	80,777	80,777

Expenses

Administration	4,320	4,318	4,538	4,553	4,553	4,553	4,553
Wages and Benefits	11,086	17,014	16,700	17,822	17,822	17,822	17,822
Operating	14,113	23,093	23,093	23,093	23,093	23,093	23,093
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	5,220	6,261	6,261	6,261	6,261	6,261	6,261
Total Expenses	34,751	50,706	50,592	51,729	51,729	51,729	51,729

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	27,732	27,736	31,940	35,309	35,309	35,309	35,309
Unfunded Amortization	(5,220)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other	22,916	22,128	25,679	29,048	29,048	29,048	29,048

Curran Rd Waste Water Plant (Surplus)/Deficit:	(16,436)	-	-	-	-	-	-
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392 Roberts Creek Co-Housing Treatment Plant



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

Source of Funding: User Fees & Parcel Tax

DRAFT

Taxation Impact

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

Roberts Creek Co-Housing Treatment Plant

392

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	17,052	17,050	18,600	20,150	21,700	21,700	21,700
User Fees & Service Charges	40,823	40,532	40,532	40,532	40,532	40,532	40,532
Internal Recoveries	27	-	-	-	-	-	-
Total Revenues	57,902	57,582	59,132	60,682	62,232	62,232	62,232

Expenses

Administration	3,924	3,927	3,821	3,838	3,838	3,838	3,838
Wages and Benefits	7,960	13,921	14,275	14,567	14,567	14,567	14,567
Operating	10,598	18,715	18,715	18,715	18,715	18,715	18,715
Debt Charges - Interest	26	40	-	-	-	-	-
Amortization of Tangible Capital Assets	6,400	7,677	7,677	7,677	7,677	7,677	7,677
Total Expenses	28,908	44,280	44,488	44,797	44,797	44,797	44,797

Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	809	1,307	-	-	-	-	-
Transfer to/(from) Reserves	19,668	19,672	22,321	23,562	25,112	25,112	25,112
Unfunded Amortization	(6,400)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other	14,077	13,302	14,644	15,885	17,435	17,435	17,435

Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:	(14,917)	-	-	-	-	-	-
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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



DRAFT

Taxation Impact

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

Lillies Lake Waste Water Plant

393

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	10,272	10,266	11,716	13,166	13,166	13,166	13,166
User Fees & Service Charges	42,792	32,017	48,026	48,026	48,026	48,026	48,026
Internal Recoveries	22	-	-	-	-	-	-
Total Revenues	53,086	42,283	59,742	61,192	61,192	61,192	61,192

Expenses

Administration	3,600	3,599	3,453	3,462	3,462	3,462	3,462
Wages and Benefits	10,132	13,399	13,751	14,029	14,029	14,029	14,029
Operating	11,638	17,956	13,956	13,956	13,956	13,956	13,956
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	4,050	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses	29,432	39,834	36,020	36,307	36,307	36,307	36,307

Other

Capital Expenditures	1,729	17,162	1,427	1,458	1,458	1,458	1,458
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	7,535	(10,506)	27,155	28,287	28,287	28,287	28,287
Unfunded Amortization	(4,050)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other	5,618	2,449	23,722	24,885	24,885	24,885	24,885

Lillies Lake Waste Water Plant (Surplus)/Deficit:	(18,036)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
393		2025	2025	2026	2027	2028	2029	2030
CP1315 System Repairs & Upgrades		1,729	15,768	-	-	-	-	-
Capital Projects Total:		1,729	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



DRAFT

Taxation Impact

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

Painted Boat Waste Water Plant

394

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	14,916	14,012	15,562	17,112	17,112	17,112	17,112
User Fees & Service Charges	24,276	24,277	24,277	24,277	24,277	24,277	24,277
Internal Recoveries	17	-	-	-	-	-	-
Total Revenues	39,209	38,289	39,839	41,389	41,389	41,389	41,389

Expenses

Administration	2,472	2,472	2,723	2,731	2,731	2,731	2,731
Wages and Benefits	8,293	10,106	10,228	10,576	10,576	10,576	10,576
Operating	6,536	11,266	11,266	11,266	11,266	11,266	11,266
Debt Charges - Interest	12	20	-	-	-	-	-
Amortization of Tangible Capital Assets	6,410	7,687	7,687	7,687	7,687	7,687	7,687
Total Expenses	23,723	31,551	31,904	32,260	32,260	32,260	32,260

Other

Debt Principal Repayment	404	653	-	-	-	-	-
Transfer to/(from) Reserves	13,776	13,772	15,622	16,816	16,816	16,816	16,816
Unfunded Amortization	(6,410)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other	7,770	6,738	7,935	9,129	9,129	9,129	9,129

Painted Boat Waste Water Plant (Surplus)/Deficit:	(7,716)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Painted Boat Waste Water Plant	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
394	2025	2025	2026	2027	2028	2029	2030
		-	-	-	-	-	-
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



DRAFT

Taxation Impact

Sakinaw Ridge Waste Water Plant

395

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Frontage & Parcel Taxes	25,500	25,503	25,503	25,503	25,503	25,503	25,503
User Fees & Service Charges	18,812	17,207	17,207	17,207	17,207	17,207	17,207
Internal Recoveries	21	-	-	-	-	-	-
Total Revenues	44,333	42,710	42,710	42,710	42,710	42,710	42,710

Expenses

Administration	4,308	4,309	3,958	3,971	3,971	3,971	3,971
Wages and Benefits	6,872	16,463	16,898	17,241	17,241	17,241	17,241
Operating	6,464	9,527	9,527	9,527	9,527	9,527	9,527
Debt Charges - Interest	26	40	-	-	-	-	-
Amortization of Tangible Capital Assets	13,440	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses	31,110	46,466	46,510	46,866	46,866	46,866	46,866

Other

Debt Principal Repayment	808	1,306	-	-	-	-	-
Transfer to/(from) Reserves	11,064	11,065	12,327	11,971	11,971	11,971	11,971
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(13,440)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other	(1,568)	(3,756)	(3,800)	(4,156)	(4,156)	(4,156)	(4,156)

Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:	(14,791)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Sakinaw Ridge Waste Water Plant 395	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
		-	-	-	-	-	-
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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour	17,113	20,623	21,848	25,191	32,286	7,095	28.16%
Area B - Halfmoon Bay	14,328	17,610	18,098	21,708	27,821	6,113	28.16%
Area D - Roberts Creek	10,823	13,398	13,765	16,144	20,691	4,547	28.17%
Area E - Elphinstone	8,315	10,408	10,606	12,869	16,494	3,625	28.17%
Area F - West Howe Sound	13,900	16,649	17,717	21,440	27,478	6,038	28.16%
Member Municipalities							
District of Sechelt	30,150	38,961	38,869	45,983	58,934	12,951	28.16%
Town of Gibsons	13,288	16,935	17,398	21,361	27,377	6,016	28.16%
shíshálh Nation Government District	2,161	2,553	2,698	3,301	4,231	930	28.17%
Net Taxes Levied	110,079	137,137	141,000	167,998	215,312	47,314	28.16%
Limit by law	563,421	563,421	559,919	567,797	567,797		

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

	2022	2023	2024	2025	2026
Residential [01]	.53	.60	.62	.72	-
Utilities [02]	1.87	2.09	2.15	2.51	-
Major Industry [04]	1.82	2.03	2.09	2.44	-
Light Industry [05]	1.82	2.03	2.09	2.44	-
Business and Other [06]	1.31	1.46	1.51	1.76	-
Managed Forest Land [07]	1.60	1.79	1.85	2.16	-
Rec/Non Profit [08]	.53	.60	.62	.72	-
Farm [09]	.53	.60	.62	.72	-

Capital Project Summary

DRAFT

Cemetery	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
400							
CP1368 Seaview Cemetary Expansion	289,248	495,708	-	-	-	-	-
Capital Projects Total:	289,248	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	170,857	178,611	189,012	197,255	199,069	1,814	0.92%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	170,857	178,611	189,012	197,255	199,069	1,814	0.92%	100.00%
Limit by law	992,531	992,531	1,020,314	1,005,413	1,005,413			

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

	2022	2023	2024	2025	2026
Residential [01]	5.34	5.18	5.32	5.63	-
Utilities [02]	18.68	18.11	18.64	19.69	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	18.15	17.60	18.10	19.13	-
Business and Other [06]	13.08	12.68	13.04	13.78	-
Managed Forest Land [07]	16.01	15.53	15.97	16.88	-
Rec/Non Profit [08]	5.34	5.18	5.32	5.63	-
Farm [09]	5.34	5.18	5.32	5.63	-

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	29,821	31,111	33,369	30,655	31,217	562	1.83%	14.99%
Area B - Halfmoon Bay	24,968	26,567	27,641	26,417	26,901	484	1.83%	12.92%
Area D - Roberts Creek	18,860	20,212	21,024	19,646	20,007	361	1.84%	9.61%
Area E - Elphinstone	14,490	15,702	16,199	15,661	15,948	287	1.83%	7.66%
Area F - West Howe Sound	24,222	25,117	27,059	26,091	26,569	478	1.83%	12.76%
Member Municipalities								
District of Sechelt	52,538	58,777	59,366	55,958	56,984	1,026	1.83%	27.37%
Town of Gibsons	23,155	25,548	26,572	25,995	26,471	476	1.83%	12.72%
shíshálh Nation Government District	3,766	3,852	4,121	4,017	4,091	74	1.84%	1.96%
Net Taxes Levied	191,820	206,885	215,351	204,440	208,187	3,747	1.83%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	.93	.90	.94	.87	-
Utilities [02]	3.26	3.16	3.29	3.06	-
Major Industry [04]	3.17	3.07	3.20	2.97	-
Light Industry [05]	3.17	3.07	3.20	2.97	-
Business and Other [06]	2.28	2.21	2.30	2.14	-
Managed Forest Land [07]	2.80	2.70	2.82	2.62	-
Rec/Non Profit [08]	.93	.90	.94	.87	-
Farm [09]	.93	.90	.94	.87	-

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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	333,288	358,493	510,389	475,830	519,486	43,656	9.17% 28.19%
Area B - Halfmoon Bay	261,341	286,640	395,469	383,984	419,213	35,229	9.17% 22.75%
Area D - Roberts Creek	210,788	232,895	321,568	304,950	332,928	27,978	9.17% 18.07%
Area E - Elphinstone	161,949	180,928	247,774	243,086	265,389	22,303	9.17% 14.40%
Area F - West Howe Sound	183,075	199,434	284,479	280,151	305,854	25,703	9.17% 16.60%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	1,150,441	1,258,389	1,759,679	1,688,001	1,842,869	154,868	9.17% 100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	10.41	10.39	14.38	13.57	-
Utilities [02]	36.45	36.36	50.32	47.50	-
Major Industry [04]	35.40	35.32	48.88	46.15	-
Light Industry [05]	35.40	35.32	48.88	46.15	-
Business and Other [06]	25.51	25.45	35.22	33.25	-
Managed Forest Land [07]	31.24	31.16	43.13	40.72	-
Rec/Non Profit [08]	10.41	10.39	14.38	13.57	-
Farm [09]	10.41	10.39	14.38	13.57	-

Rural Planning Services

504

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	1,688,001	1,813,001	1,842,869	1,405,491	1,405,592	1,405,695	1,405,800
Government Transfers	-	244,383	-	-	-	-	-
User Fees & Service Charges	276,700	282,641	287,409	289,694	289,694	289,694	289,694
Internal Recoveries	1,493	-	-	-	-	-	-
Other Revenue	48,840	35,000	-	-	-	-	-
Total Revenues	2,015,034	2,375,025	2,130,278	1,695,185	1,695,286	1,695,389	1,695,494

Expenses

Administration	314,076	314,072	282,258	282,628	282,628	282,628	282,628
Wages and Benefits	1,335,023	1,524,787	1,489,712	1,340,647	1,340,647	1,340,647	1,340,647
Operating	284,062	1,015,839	358,308	71,910	72,011	72,114	72,219
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenses	1,933,161	2,854,698	2,130,278	1,695,185	1,695,286	1,695,389	1,695,494

Other

Transfer to/(from) Reserves	(42,510)	(429,673)	-	-	-	-	-
Transfer to/(from) Other Funds	-	(50,000)	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
Total Other	(42,510)	(479,673)	-	-	-	-	-

Rural Planning Services (Surplus)/Deficit:	(124,383)	-	-	-	-	-	-
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506 Geographic Information Services



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

Source of Funding: User Fees & Internal Recovery

DRAFT

Taxation Impact

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

Geographic Information Services

506

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

User Fees & Service Charges	27,488	20,500	20,500	20,500	20,500	20,500	20,500
Internal Recoveries	337,251	336,954	350,880	371,767	371,767	371,767	371,767
Total Revenues	364,739	357,454	371,380	392,267	392,267	392,267	392,267

Expenses

Wages and Benefits	270,894	292,228	311,154	317,041	317,041	317,041	317,041
Operating	60,556	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	23,989	11,548	11,548	11,548	11,548	11,548	11,548
Total Expenses	355,439	369,002	387,928	393,815	393,815	393,815	393,815

Other

Capital Expenditures	-	-	-	60,000	-	-	60,000
Transfer to/(from) Reserves	-	-	(5,000)	(50,000)	10,000	10,000	(50,000)
Unfunded Amortization	(23,989)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)
Total Other	(23,989)	(11,548)	(16,548)	(1,548)	(1,548)	(1,548)	(1,548)

Geographic Information Services (Surplus)/Deficit:	(33,289)	-	-	-	-	-	-
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Capital Project Summary

DRAFT

Geographic Information Services	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
506	2025	2025	2026	2027	2028	2029	2030
CP1078 Orthophoto Aquisition	-	-	-	60,000	-	-	60,000
Capital Projects Total:				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

DRAFT

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**510**

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

User Fees & Service Charges

25,025

34,572

35,258

35,733

35,733

35,733

35,733

Internal Recoveries

25

-

-

-

-

-

-

Total Revenues

25,050

34,572

35,258

35,733

35,733

35,733

35,733

Expenses

Administration

4,344

4,341

4,290

4,279

4,279

4,279

4,279

Wages and Benefits

16,039

27,870

28,607

29,093

29,093

29,093

29,093

Operating

430

2,361

2,361

2,361

2,361

2,361

2,361

Total Expenses

20,813

34,572

35,258

35,733

35,733

35,733

35,733

Other

Capital Expenditures

-

-

-

15,000

-

-

15,000

Transfer to/(from) Reserves

-

-

-

(15,000)

-

-

(15,000)

Total Other

-

-

-

-

-

-

-

Civic Addressing (Surplus)/Deficit:

(4,237)

-

-

-

-

-

-

Capital Project Summary

DRAFT

Civic Addressing	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1342 Orthophoto Aquisition [510]	-	-	-	15,000	-	-	15,000
Capital Projects Total:				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}

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							26.15%
Area B - Halfmoon Bay							21.62%
Area D - Roberts Creek							16.71%
Area E - Elphinstone							13.31%
Area F - West Howe Sound							22.21%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied							100.00%

Limit by law

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

	2022	2023	2024	2025	2026
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

515

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	-	-	-	-	-	-	-
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Total Revenues	-	-	-	-	-	-	-
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Expenses

Administration	-	-	-	-	-	-	-
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Total Expenses	-	-	-	-	-	-	-
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Heritage Conservation Service (Surplus)/Deficit:	-	-	-	-	-	-	-
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520 Building Inspection Services



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

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1000.1 - Building Inspection Services

Basis of Apportionment: Land & Improvements

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	(238)	2,180					25.03%
Area B - Halfmoon Bay	(199)	1,861					21.57%
Area D - Roberts Creek	-151	1,416					16.04%
Area E - Elphinstone	(116)	1,100					12.79%
Area F - West Howe Sound	(193)	1,760					21.30%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	(30)	270					3.28%
Net Taxes Levied	(927)	8,586					100.00%

Limit by law

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

	2022	2023	2024	2025	2026
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

520

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	-	-	-	-	-	-	-
User Fees & Service Charges	1,256,489	1,062,884	1,084,805	1,097,630	1,097,704	1,097,779	1,097,856
Internal Recoveries	724	-	-	-	-	-	-
Other Revenue	7,150	600	600	600	600	600	600
Total Revenues	1,264,363	1,063,484	1,085,405	1,098,230	1,098,304	1,098,379	1,098,456

Expenses

Administration	169,212	169,210	164,918	164,559	164,559	164,559	164,559
Wages and Benefits	693,850	830,086	856,228	869,339	869,339	869,339	869,339
Operating	66,429	57,688	57,759	57,832	57,906	57,981	58,058
Amortization of Tangible Capital Assets	14,200	17,040	17,040	17,040	17,040	17,040	17,040
Total Expenses	943,691	1,074,024	1,095,945	1,108,770	1,108,844	1,108,919	1,108,996

Other

Transfer to/(from) Reserves	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	-	500	500	500	500	500	500
Unfunded Amortization	(14,200)	(17,040)	(17,040)	(17,040)	(17,040)	(17,040)	(17,040)
Total Other	(8,200)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)

Building Inspection Services (Surplus)/Deficit:	(328,872)	-	-	-	-	-	-
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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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	80,517	38,746	83,548	(17,612)	39,728	57,340 (325.57%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	80,517	38,746	83,548	(17,612)	39,728	57,340 (325.57%)	100.00%
Limit by law	218,357	218,357	224,469	221,191	221,191		

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

	2022	2023	2024	2025	2026
Residential [01]	2.52	1.12	2.35	(.50)	-
Utilities [02]	8.80	3.93	8.24	(1.76)	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	8.55	3.82	8.00	(1.71)	-
Business and Other [06]	6.16	2.75	5.77	(1.23)	-
Managed Forest Land [07]	7.55	3.37	7.06	(1.51)	-
Rec/Non Profit [08]	2.52	1.12	2.35	(.50)	-
Farm [09]	2.52	1.12	2.35	(.50)	-

Economic Development Area A

531

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	(17,616)	(17,612)	39,728	3,856	3,856	3,856	3,856
Internal Recoveries	31	-	-	-	-	-	-
Total Revenues	(17,585)	(17,612)	39,728	3,856	3,856	3,856	3,856

Expenses

Administration	3,756	3,754	1,853	1,856	1,856	1,856	1,856
Operating	29,091	37,880	37,875	2,000	2,000	2,000	2,000
Total Expenses	32,847	41,634	39,728	3,856	3,856	3,856	3,856

Other

Transfer to/(from) Appropriated Surplus	(57,284)	(57,285)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,960)	(1,961)	-	-	-	-	-
Total Other	(59,244)	(59,246)	-	-	-	-	-

Economic Development Area A (Surplus)/Deficit:

(8,812)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	49,890	7,884	48,230	(43,178)	9,087	52,265 (121.05%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	49,890	7,884	48,230	(43,178)	9,087	52,265 (121.05%)	100.00%
Limit by law	155,494	155,494	153,922	157,348	157,348		

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

	2022	2023	2024	2025	2026
Residential [01]	1.86	.27	1.64	(1.43)	-
Utilities [02]	6.52	.94	5.74	(5.00)	-
Major Industry [04]	6.33	.91	5.58	(4.86)	-
Light Industry [05]	6.33	.91	5.58	(4.86)	-
Business and Other [06]	4.56	.66	4.02	(3.50)	-
Managed Forest Land [07]	5.59	.80	4.92	(4.29)	-
Rec/Non Profit [08]	1.86	.27	1.64	(1.43)	-
Farm [09]	1.86	.27	1.64	(1.43)	-

Economic Development Area B
532

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes

16

-

-

-

-

-

-

Tax Requisitions

(43,176)

(43,178)

9,087

2,428

2,428

2,428

2,428

Internal Recoveries

7

-

-

-

-

-

-

Total Revenues
(43,153)
(43,178)
9,087
2,428
2,428
2,428
2,428
Expenses
Administration

2,256

2,257

427

428

428

428

428

Operating

326

8,661

8,660

2,000

2,000

2,000

2,000

Total Expenses
2,582
10,918
9,087
2,428
2,428
2,428
2,428
Other
Transfer to/(from) Appropriated Surplus

(51,728)

(51,727)

-

-

-

-

-

Prior Year (Surplus)/Deficit

(2,369)

(2,369)

-

-

-

-

-

Total Other
(54,097)
(54,096)

-

-

-

-

-

Economic Development Area B (Surplus)/Deficit:
(8,362)

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	43,271	7,032	43,635	(39,103)	7,888	46,991 (120.17%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	43,271	7,032	43,635	(39,103)	7,888	46,991 (120.17%)	100.00%
Limit by law	149,330	149,330	148,933	149,686	149,686		

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

	2022	2023	2024	2025	2026
Residential [01]	2.14	.31	1.95	(1.74)	-
Utilities [02]	7.48	1.10	6.83	(6.09)	-
Major Industry [04]	7.27	1.07	6.63	(5.92)	-
Light Industry [05]	7.27	1.07	6.63	(5.92)	-
Business and Other [06]	5.24	.77	4.78	(4.26)	-
Managed Forest Land [07]	6.41	.94	5.85	(5.22)	-
Rec/Non Profit [08]	2.14	.31	1.95	(1.74)	-
Farm [09]	2.14	.31	1.95	(1.74)	-

Economic Development Area D
533

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	(39,108)	(39,103)	7,888	2,372	2,372	2,372	2,372
Internal Recoveries	6	-	-	-	-	-	-
Total Revenues	(39,102)	(39,103)	7,888	2,372	2,372	2,372	2,372

Expenses

Administration	2,028	2,033	371	372	372	372	372
Operating	(137)	7,518	7,517	2,000	2,000	2,000	2,000
Total Expenses	1,891	9,551	7,888	2,372	2,372	2,372	2,372

Other

Transfer to/(from) Appropriated Surplus	(46,836)	(46,837)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,817)	(1,817)	-	-	-	-	-
Total Other	(48,653)	(48,654)	-	-	-	-	-

Economic Development Area D (Surplus)/Deficit:	(7,660)	-	-	-	-	-	-
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534 Economic Development Area E



About: Funds projects that enhance economic growth in Electoral Area E.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1066 - Economic Development Area E

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	32,690	7,675	32,089	(22,255)	9,279	31,534 (141.69%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	32,690	7,675	32,089	(22,255)	9,279	31,534 (141.69%)	100.00%
Limit by law	171,446	171,446	169,711	176,002	176,002		

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

	2022	2023	2024	2025	2026
Residential [01]	2.10	.44	1.86	(1.24)	-
Utilities [02]	7.36	1.54	6.52	(4.35)	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.15	1.50	6.33	(4.22)	-
Business and Other [06]	5.15	1.08	4.56	(3.04)	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.10	.44	1.86	(1.24)	-

Economic Development Area E**534**

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

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2029

2030

Revenues

Tax Requisitions	(22,260)	(22,255)	9,279	2,436	2,436	2,436	2,436
Internal Recoveries	7	-	-	-	-	-	-
Total Revenues	(22,253)	(22,255)	9,279	2,436	2,436	2,436	2,436

Expenses

Administration	1,512	1,511	435	436	436	436	436
Operating	3,051	8,836	8,844	2,000	2,000	2,000	2,000
Total Expenses	4,563	10,347	9,279	2,436	2,436	2,436	2,436

Other

Transfer to/(from) Appropriated Surplus	(30,828)	(30,827)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,776)	(1,775)	-	-	-	-	-
Total Other	(32,604)	(32,602)	-	-	-	-	-

Economic Development Area E (Surplus)/Deficit:**(5,788)****-****-****-****-****-****-**

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	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	52,140	10,269	53,632	(37,283)	13,224	50,507 (135.47%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	52,140	10,269	53,632	(37,283)	13,224	50,507 (135.47%)	100.00%
Limit by law	234,017	234,017	240,222	246,960	246,960		

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

	2022	2023	2024	2025	2026
Residential [01]	2.01	.37	1.86	(1.25)	-
Utilities [02]	7.02	1.29	6.52	(4.37)	-
Major Industry [04]	6.82	1.25	6.33	(4.25)	-
Light Industry [05]	6.82	1.25	6.33	(4.25)	-
Business and Other [06]	4.91	.90	4.56	(3.06)	-
Managed Forest Land [07]	6.02	1.11	5.59	(3.75)	-
Rec/Non Profit [08]	2.01	.37	1.86	(1.25)	-
Farm [09]	2.01	.37	1.86	(1.25)	-

Economic Development Area F**535**

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

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Revenues

Tax Requisitions	(37,284)	(37,283)	13,224	2,620	2,620	2,620	2,620
Internal Recoveries	11	-	-	-	-	-	-
Total Revenues	(37,273)	(37,283)	13,224	2,620	2,620	2,620	2,620

Expenses

Administration	2,388	2,386	619	620	620	620	620
Operating	4,402	12,605	12,605	2,000	2,000	2,000	2,000
Total Expenses	6,790	14,991	13,224	2,620	2,620	2,620	2,620

Other

Transfer to/(from) Appropriated Surplus	(50,428)	(50,427)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(1,847)	(1,847)	-	-	-	-	-
Total Other	(52,275)	(52,274)	-	-	-	-	-

Economic Development Area F (Surplus)/Deficit:**(8,212)****-****-****-****-****-****-**

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							14.99%
Area B - Halfmoon Bay							12.92%
Area D - Roberts Creek							9.61%
Area E - Elphinstone							7.66%
Area F - West Howe Sound							12.76%
Member Municipalities							
District of Sechelt							27.37%
Town of Gibsons							12.72%
shishálh Nation Government District							1.96%
Net Taxes Levied							100.00%
Limit by law	1,217,816	1,356,385	1,347,953	1,366,919	1,366,919		

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

	2022	2023	2024	2025	2026
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

540

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

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2027

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2029

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Revenues

Internal Recoveries	173	-	-	-	-	-	-
Other Revenue	91,095	156,339	156,339	156,339	156,339	156,339	156,339
Total Revenues	91,268	156,339	156,339	156,339	156,339	156,339	156,339

Expenses

Administration	23,256	23,257	10,746	10,796	10,796	10,796	10,796
Wages and Benefits	55,788	83,243	84,954	32,189	32,189	32,189	32,189
Operating	39,689	243,469	128,057	91,336	91,336	91,336	91,336
Total Expenses	118,733	349,969	223,757	134,321	134,321	134,321	134,321

Other

Development of Land Held for Resale	23,256	219,308	18,746	18,796	18,796	18,796	18,796
Transfer to/(from) Reserves	(75,299)	(412,938)	(86,164)	3,222	3,222	3,222	3,222
Total Other	(52,043)	(193,630)	(67,418)	22,018	22,018	22,018	22,018

Hillside Development Project (Surplus)/Deficit:	(24,578)	-	-	-	-	-	-
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615 Community Recreation Facilities



About: A service established for the purpose of providing for the construction, capital improvements, operation and maintenance of the Gibsons and District Aquatic Centre, Gibsons and Area Community Centre, Sunshine Coast Arena and Sechelt Aquatic Centre.

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1058.1 - Community Recreation Facilities

Basis of Apportionment: Improvements Only

Limit on Taxation: The greater of \$1.150/\$1000 or \$7056746

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	952,501	1,009,354	1,107,521	1,220,239	1,281,458	61,219	5.02% 16.83%
Area D - Roberts Creek	601,140	656,690	712,236	762,800	801,070	38,270	5.02% 10.52%
Area E - Elphinstone	542,961	600,808	650,007	707,908	743,424	35,516	5.02% 9.77%
Area F - West Howe Sound	762,246	809,430	898,786	1,023,867	1,075,235	51,368	5.02% 14.12%
Member Municipalities							
District of Sechelt	1,926,431	2,136,358	2,205,264	2,276,375	2,390,581	114,206	5.02% 31.40%
Town of Gibsons	780,032	867,845	941,384	996,161	1,046,138	49,977	5.02% 13.74%
shíshálh Nation Government District	190,009	207,282	232,365	261,608	274,733	13,125	5.02% 3.61%
Net Taxes Levied	5,755,320	6,287,766	6,747,563	7,248,957	7,612,638	363,681	5.02% 100.00%
Limit by law	16,847,846	18,978,636	18,689,998	19,047,723	19,047,723		

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

	2022	2023	2024	2025	2026
Residential [01]	94.90	94.85	99.01	104.38	-
Utilities [02]	332.15	331.99	346.54	365.34	-
Major Industry [04]	322.66	322.51	336.64	354.90	-
Light Industry [05]	322.66	322.51	336.64	354.90	-
Business and Other [06]	232.51	232.39	242.58	255.74	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	94.87	94.83	99.01	104.38	-
Farm [09]	-	-	-	-	-

Community Recreation Facilities

615

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

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Revenues

Grants in Lieu of Taxes	230	-	-	-	-	-	-
Tax Requisitions	7,248,960	7,278,957	7,612,638	7,566,031	7,588,593	7,609,506	7,485,064
Frontage & Parcel Taxes	1,699,800	1,698,073	118,005	-	-	-	-
User Fees & Service Charges	1,547,042	1,856,984	1,857,509	1,857,901	1,857,901	1,857,901	1,857,901
Investment Income	951,679	553,539	75,648	-	9,702	19,728	-
Gain on Disposal of Tangible Assets	(3,980)	-	-	-	-	-	-
Internal Recoveries	5,444	-	-	-	-	-	-
Other Revenue	42,301	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues	11,491,476	11,405,411	9,681,658	9,441,790	9,474,054	9,504,993	9,360,823

Expenses

Administration	1,091,748	1,091,744	1,172,119	1,166,008	1,166,008	1,166,008	1,166,008
Wages and Benefits	3,787,140	4,514,156	4,619,670	4,612,535	4,612,535	4,612,535	4,612,535
Operating	1,651,423	2,294,378	2,181,116	2,134,716	2,130,316	2,130,316	2,130,316
Debt Charges - Interest	937,780	1,057,529	292,129	192,082	167,142	141,487	-
Amortization of Tangible Capital Assets	887,916	1,028,597	1,028,597	1,028,597	1,028,597	1,028,597	1,028,597
Total Expenses	8,356,007	9,986,404	9,293,631	9,133,938	9,104,598	9,078,943	8,937,456

Other

Capital Expenditures	968,442	8,868,330	1,083,929	1,608,200	3,428,000	376,100	968,300
Proceeds from Long Term Debt	(595,394)	(6,080,071)	-	-	(2,385,100)	-	(730,700)
Debt Principal Repayment	1,407,031	1,693,786	1,021,773	938,044	962,540	946,500	-
Transfer to/(from) Reserves	351,386	(2,271,241)	(689,078)	(1,209,795)	(607,387)	132,047	1,214,364
Transfer to/(from) Appropriated Surplus	(89,286)	(115,467)	-	-	-	-	-
Transfer to/(from) Other Funds	(34,204)	352,267	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(3,731)	-	-	-	-	-	-
Unfunded Amortization	(887,916)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)	(1,028,597)
Total Other	1,116,328	1,419,007	388,027	307,852	369,456	426,050	423,367

Community Recreation Facilities (Surplus)/Deficit:

(2,019,141)

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Capital Project Summary

DRAFT

Community Recreation Facilities		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
615								
CP1151	Capital Renewal Fund (GACC)	353,407	1,257,588	680,292	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	45,972	797,064	96,864	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	27,010	545,784	69,348	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	60,447	275,772	31,932	-	-	-	-
CP1256	SAC Sprinkler System Replacement	65,148	220,200	-	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	-	-	-	-	-
CP1348	Fitness Equipment Replacement	103,055	130,200	-	-	-	-	-
CP1349	GACC Roof Replacement	89,810	2,884,800	-	-	-	-	-
CP1350	SAC Roof Replacement	61,176	1,217,700	-	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	31,535	112,296	118,500	-	-	-	-
CP1393	SAC Heat Pump Replacement	89,286	89,820	-	-	-	-	-
CP1419	GACC Direct Digital Controls Replacement	-	374,904	-	-	-	-	-
CP1420	Capital Renewal Fund (GACC)	-	18,096	84,696	-	-	-	-
CP1438	SAC Water Feature Pumps	41,596	44,100	-	-	-	-	-
CP1456	Capital Renewal Fund (GDAF)	-	-	2,304	-	-	-	-
Capital Projects Total:		968,442	8,868,324	1,083,936				

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour	594,736	610,918	651,791	695,172	698,845	3,673	0.53%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	594,736	610,918	651,791	695,172	698,845	3,673	0.53%	100.00%
Limit by law	1,480,947	1,603,434	1,624,504	1,620,272	1,620,272			

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

	2022	2023	2024	2025	2026
Residential [01]	68.34	65.20	66.33	68.23	-
Utilities [02]	239.20	228.21	232.17	238.81	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	232.37	221.69	225.53	231.99	-
Business and Other [06]	167.44	159.74	162.52	167.17	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	68.34	65.20	66.33	68.23	-
Farm [09]	-	-	-	-	-

Pender Harbour Pool

625

Actuals

Amended
Budget

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Revenues

Tax Requisitions	695,172	695,172	698,845	720,853	720,853	720,853	720,853
Frontage & Parcel Taxes	64,548	64,523	64,523	64,523	64,523	46,788	-
User Fees & Service Charges	80,180	91,627	91,669	91,700	91,700	91,700	91,700
Investment Income	23,268	23,270	25,363	27,539	29,803	32,157	-
Internal Recoveries	546	-	-	-	-	-	-
Total Revenues	863,714	874,592	880,400	904,615	906,879	891,498	812,553

Expenses

Administration	91,920	91,922	96,694	96,148	96,148	96,148	96,148
Wages and Benefits	387,961	512,446	511,389	533,974	533,974	533,974	533,974
Operating	132,839	159,813	157,431	157,431	157,431	157,431	157,431
Debt Charges - Interest	35,472	35,470	35,470	35,470	35,470	17,735	-
Amortization of Tangible Capital Assets	82,111	101,634	101,634	101,634	101,634	101,634	101,634
Total Expenses	730,303	901,285	902,618	924,657	924,657	906,922	889,187

Other

Capital Expenditures	22,086	70,441	10,000	10,000	10,000	10,000	10,000
Debt Principal Repayment	52,320	52,323	54,416	56,592	58,856	61,210	-
Transfer to/(from) Reserves	1,345	(47,823)	15,000	15,000	15,000	15,000	15,000
Unfunded Amortization	(82,111)	(101,634)	(101,634)	(101,634)	(101,634)	(101,634)	(101,634)
Total Other	(6,360)	(26,693)	(22,218)	(20,042)	(17,778)	(15,424)	(76,634)

Pender Harbour Pool (Surplus)/Deficit:	(139,771)	-	-	-	-	-	-
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Capital Project Summary

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Pender Harbour Pool		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1063	Annual Gym Equipment Replacement (Base)	21,817	33,864	9,996	9,996	9,996	9,996	9,996
CP1330	Storage Container	269	1,572	-	-	-	-	-
CP1414	Eyewash station	-	35,004	-	-	-	-	-
Capital Projects Total:		22,086	70,440	9,996	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	431	11,032	8,114	7,813	8,464	651	8.33%
Area B - Halfmoon Bay	360	9,421	6,721	6,733	7,294	561	8.33%
Area D - Roberts Creek	272	7,167	5,112	5,007	5,424	417	8.33%
Area E - Elphinstone	209	5,568	3,939	3,991	4,324	333	8.34%
Area F - West Howe Sound	350	8,906	6,580	6,650	7,204	554	8.33%
Member Municipalities							
District of Sechelt	759	20,842	14,435	14,261	15,450	1,189	8.34%
Town of Gibsons	334	9,059	6,461	6,625	7,177	552	8.33%
shíshálh Nation Government District							
Net Taxes Levied	2,715	71,996	51,362	51,080	55,337	4,257	8.33%
Limit by law	2,840,062	2,840,062	2,821,706	2,860,606	2,860,606		

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

	2022	2023	2024	2025	2026
Residential [01]	.01	.32	.23	.22	-
Utilities [02]	.05	1.12	.80	.78	-
Major Industry [04]	.05	1.09	.78	.76	-
Light Industry [05]	.05	1.09	.78	.76	-
Business and Other [06]	.03	.78	.56	.55	-
Managed Forest Land [07]	.04	.96	.69	.67	-
Rec/Non Profit [08]	.01	.32	.23	.22	-
Farm [09]	.01	.32	.23	.22	-

School Facilities - Joint Use

630

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	51,084	51,080	55,337	55,390	55,390	55,390	55,390
Internal Recoveries	39	-	-	-	-	-	-

Total Revenues	51,125	51,080	55,337	55,390	55,390	55,390	55,390
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Expenses

Administration	2,760	2,757	2,901	2,904	2,904	2,904	2,904
Wages and Benefits	3,001	3,473	7,586	7,636	7,636	7,636	7,636
Operating	15,535	44,850	44,850	44,850	44,850	44,850	44,850

Total Expenses	21,296	51,080	55,337	55,390	55,390	55,390	55,390
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School Facilities - Joint Use (Surplus)/Deficit:	(29,829)	-	-	-	-	-	-
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640 Gibsons & Area Library



About: Provides a Grant-In-Aid to fund access to library resources to all residents of Gibsons and adjacent Electoral Areas to meet their education, cultural, informational and leisure time needs.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1018.3 - Gibsons & Area Library

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.330/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	181,613	198,661	204,825	210,526	212,280	1,754	0.83%	23.12%
Area F - West Howe Sound	303,594	317,783	342,137	350,735	353,657	2,922	0.83%	38.51%
Member Municipalities								
District of Sechelt								
Town of Gibsons	290,213	323,243	335,983	349,442	352,352	2,910	0.83%	38.37%
shíshálh Nation Government District								
Net Taxes Levied	775,420	839,687	882,945	910,703	918,289	7,586	0.83%	100.00%
Limit by law	2,139,165	2,139,165	2,145,773	2,216,193	2,216,193			

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

	2022	2023	2024	2025	2026
Residential [01]	11.68	11.41	11.89	11.75	-
Utilities [02]	40.87	39.92	41.60	41.14	-
Major Industry [04]	39.70	38.78	40.41	39.96	-
Light Industry [05]	39.70	38.78	40.41	39.96	-
Business and Other [06]	28.61	27.95	29.12	28.80	-
Managed Forest Land [07]	35.03	34.22	35.66	35.26	-
Rec/Non Profit [08]	11.68	11.41	11.89	11.75	-
Farm [09]	11.68	11.40	11.88	11.75	-

Gibsons & Area Library
640

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	910,704	910,703	918,289	918,402	918,402	918,402	918,402
Internal Recoveries	737	-	-	-	-	-	-
Total Revenues	911,441	910,703	918,289	918,402	918,402	918,402	918,402

Expenses

Administration	48,888	48,887	56,319	56,394	56,394	56,394	56,394
Wages and Benefits	973	6,957	7,111	7,149	7,149	7,149	7,149
Operating	882,108	897,118	897,118	897,118	897,118	897,118	897,118
Amortization of Tangible Capital Assets	43,483	52,180	52,180	52,180	52,180	52,180	52,180
Total Expenses	975,452	1,005,142	1,012,728	1,012,841	1,012,841	1,012,841	1,012,841

Other

Transfer to/(from) Reserves	50,004	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds	(92,260)	(92,259)	(92,259)	(92,259)	(92,259)	(92,259)	(92,259)
Unfunded Amortization	(43,483)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)
Total Other	(85,739)	(94,439)	(94,439)	(94,439)	(94,439)	(94,439)	(94,439)

Gibsons & Area Library (Surplus)/Deficit:
(21,728)

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-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	54,902	58,861	65,298	66,581	67,541	960	1.44%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	54,902	58,861	65,298	66,581	67,541	960	1.44%	100.00%
Limit by law	123,056	132,328	134,125	134,043	134,043			

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

	2022	2023	2024	2025	2026
Residential [01]	1.72	1.71	1.86	1.90	-
Utilities [02]	6.00	5.97	6.53	6.65	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.83	5.80	6.34	6.46	-
Business and Other [06]	4.20	4.18	4.57	4.65	-
Managed Forest Land [07]	5.15	5.12	5.59	5.70	-
Rec/Non Profit [08]	1.72	1.71	1.86	1.90	-
Farm [09]	1.72	1.71	1.86	1.90	-

Egmont/Pender Harbour Library Service

643

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions

66,576

66,581

67,541

67,547

67,547

67,547

67,547

Internal Recoveries

52

-

-

-

-

-

-

Total Revenues

66,628

66,581

67,541

67,547

67,547

67,547

67,547

Expenses

Administration

3,276

3,270

3,752

3,758

3,758

3,758

3,758

Operating

63,736

63,541

63,789

63,789

63,789

63,789

63,789

Total Expenses

67,012

66,811

67,541

67,547

67,547

67,547

67,547

Other

Prior Year (Surplus)/Deficit

(229)

(230)

-

-

-

-

-

Total Other

(229)

(230)

-

-

-

-

-

Egmont/Pender Harbour Library Service (Surplus)/Deficit:

155

-

-

-

-

-

-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	161,380	172,985	181,655	184,268	186,224	1,956	1.06%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	161,380	172,985	181,655	184,268	186,224	1,956	1.06%	100.00%
Limit by law	481,210	481,210	475,525	486,575	486,575			

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

	2022	2023	2024	2025	2026
Residential [01]	6.43	6.27	6.60	6.51	-
Utilities [02]	22.50	21.93	23.11	22.79	-
Major Industry [04]	21.85	21.31	22.45	22.14	-
Light Industry [05]	21.85	21.31	22.45	22.14	-
Business and Other [06]	15.75	15.35	16.17	15.95	-
Managed Forest Land [07]	19.28	18.80	19.80	19.53	-
Rec/Non Profit [08]	6.43	6.27	6.60	6.51	-
Farm [09]	6.43	6.27	6.60	6.51	-

Halfmoon Bay Library Service

645

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	184,272	184,268	186,224	186,238	186,238	186,238	186,238
Internal Recoveries	144	-	-	-	-	-	-
Total Revenues	184,418	184,268	186,224	186,238	186,238	186,238	186,238

Expenses

Administration	9,072	9,067	10,384	10,398	10,398	10,398	10,398
Operating	176,381	175,840	175,840	175,840	175,840	175,840	175,840
Total Expenses	185,453	184,907	186,224	186,238	186,238	186,238	186,238

Other

Prior Year (Surplus)/Deficit	(639)	(639)	-	-	-	-	-
Total Other	(639)	(639)	-	-	-	-	-

Halfmoon Bay Library Service (Surplus)/Deficit:	396	-	-	-	-	-	-
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646 Roberts Creek Library Service



About: Provides Grant-In-Aid equivalent funding to the Roberts Creek Reading Room, Gibsons Library and Sechelt Library.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1043.1 - Roberts Creek Library Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.250/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	196,193	216,173	216,932	219,479	220,749	1,270	0.58%	100.00%
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	196,193	216,173	216,932	219,479	220,749	1,270	0.58%	100.00%
Limit by law	541,603	541,603	540,583	543,603	543,603			

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

	2022	2023	2024	2025	2026
Residential [01]	9.93	9.88	9.93	9.99	-
Utilities [02]	34.74	34.58	34.76	34.97	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	24.32	24.20	24.33	24.48	-
Managed Forest Land [07]	29.78	29.64	29.79	29.98	-
Rec/Non Profit [08]	9.93	9.88	9.93	9.99	-
Farm [09]	9.93	9.88	9.93	9.99	-

Roberts Creek Library Service
646

Actuals

 Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Tax Requisitions	219,480	219,479	220,749	220,760	220,760	220,760	220,760
Internal Recoveries	100	-	-	-	-	-	-
Total Revenues	219,580	219,479	220,749	220,760	220,760	220,760	220,760

Expenses

Administration	6,336	6,335	7,164	7,175	7,175	7,175	7,175
Operating	121,701	122,326	121,326	121,326	121,326	121,326	121,326
Total Expenses	128,037	128,661	128,490	128,501	128,501	128,501	128,501

Other

Transfer to/(from) Appropriated Surplus	-	(1,000)	-	-	-	-	-
Transfer to/(from) Other Funds	92,260	92,259	92,259	92,259	92,259	92,259	92,259
Prior Year (Surplus)/Deficit	(441)	(441)	-	-	-	-	-
Total Other	91,819	90,818	92,259	92,259	92,259	92,259	92,259

Roberts Creek Library Service (Surplus)/Deficit:	276	-	-	-	-	-	-
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648 Museum Service



About: This function provides funding for museums on the Sunshine Coast.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1049 - Museum Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.050/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	26,605	25,993	28,720	28,762	29,869	1,107	3.85%	14.99%
Area B - Halfmoon Bay	22,276	22,196	23,791	24,785	25,739	954	3.85%	12.92%
Area D - Roberts Creek	16,826	16,886	18,095	18,433	19,143	710	3.85%	9.61%
Area E - Elphinstone	12,928	13,118	13,943	14,694	15,259	565	3.85%	7.66%
Area F - West Howe Sound	21,611	20,984	23,290	24,480	25,422	942	3.85%	12.76%
Member Municipalities								
District of Sechelt	46,873	49,107	51,096	52,502	54,523	2,021	3.85%	27.37%
Town of Gibsons	20,658	21,345	22,871	24,389	25,328	939	3.85%	12.72%
shíshálh Nation Government District	3,360	3,218	3,547	3,769	3,914	145	3.85%	1.96%
Net Taxes Levied	171,136	172,848	185,352	191,815	199,198	7,383	3.85%	100.00%
Limit by law	1,043,373	1,043,373	1,036,887	1,051,476	1,051,476			

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

	2022	2023	2024	2025	2026
Residential [01]	.83	.75	.81	.82	-
Utilities [02]	2.91	2.64	2.83	2.87	-
Major Industry [04]	2.83	2.56	2.75	2.79	-
Light Industry [05]	2.83	2.56	2.75	2.79	-
Business and Other [06]	2.04	1.85	1.98	2.01	-
Managed Forest Land [07]	2.49	2.26	2.43	2.46	-
Rec/Non Profit [08]	.83	.75	.81	.82	-
Farm [09]	.83	.75	.81	.82	-

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
Electoral Areas								
Area A - Egmont/Pender Harbour	539,379	653,596	679,003	743,729	765,840	22,111	2.97%	25.88%
Area B - Halfmoon Bay	451,608	558,124	562,457	640,890	659,944	19,054	2.97%	22.30%
Area D - Roberts Creek	341,131	424,608	427,802	476,641	490,812	14,171	2.97%	16.58%
Area E - Elphinstone	262,091	329,863	329,629	379,948	391,244	11,296	2.97%	13.22%
Area F - West Howe Sound	438,124	527,656	550,610	632,990	651,809	18,819	2.97%	22.02%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shishálh Nation Government District								
Net Taxes Levied	2,032,333	2,493,848	2,549,501	2,874,199	2,959,649	85,450	2.97%	100.00%
Limit by law	6,075,337	6,075,337	6,127,967	6,202,366	6,202,366			

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

	2022	2023	2024	2025	2026
Residential [01]	16.85	18.94	19.13	21.21	-
Utilities [02]	58.98	66.29	66.94	74.25	-
Major Industry [04]	57.30	64.39	65.03	72.13	-
Light Industry [05]	57.30	64.39	65.03	72.13	-
Business and Other [06]	41.29	46.40	46.86	51.97	-
Managed Forest Land [07]	50.56	56.82	57.38	63.64	-
Rec/Non Profit [08]	16.85	18.94	19.13	21.21	-
Farm [09]	16.85	18.94	19.13	21.21	-

Capital Project Summary

DRAFT

Community Parks		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
650								
CP1238	Community Parks Capital Asset Renewal	140,573	513,228	300,000	-	-	-	-
CP1341	Halfmoon Bay Community Hall	1,155,842	3,249,864	15,408	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	39,087	134,748	-	-	-	-	-
CP1370	Coopers Green Park Enhancements	35,040	613,308	-	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	408	148,536	-	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	18,232	36,948	-	-	-	-	-
CP1450	Cliff Gilker Bridges & Trail Remediation	3,591	1,198,848	-	-	-	-	-
CP1451	Chaster Park Access Improvements	1,460	143,004	-	-	-	-	-
Capital Projects Total:		1,394,233	6,038,484	315,408				

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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
Electoral Areas							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	17,782	20,210	41,434	24,284	14,104	(10,180)	(41.92%) 33.85%
Area D - Roberts Creek	10,719	12,590	25,507	14,524	8,436	(6,088)	(41.92%) 20.25%
Area E - Elphinstone	9,675	11,517	23,275	13,483	7,831	(5,652)	(41.92%) 18.80%
Area F - West Howe Sound	13,577	15,479	32,106	19,443	11,293	(8,150)	(41.92%) 27.11%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	51,752	59,796	122,322	71,733	41,664	(30,069)	(41.92%) 100.00%
Limit by law	798,416	798,416	797,105	814,185	814,185		

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

	2022	2023	2024	2025	2026
Residential [01]	1.69	1.81	3.54	1.98	-
Utilities [02]	5.92	6.35	12.38	6.94	-
Major Industry [04]	5.75	6.17	12.03	6.74	-
Light Industry [05]	5.75	6.17	12.03	6.74	-
Business and Other [06]	4.14	4.44	8.67	4.86	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.69	1.81	3.54	1.98	-
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths

665

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	14	-	-	-	-	-	-
Tax Requisitions	71,736	71,733	41,664	41,891	55,281	41,891	41,891
Internal Recoveries	25	-	-	-	-	-	-
Total Revenues	71,775	71,733	41,664	41,891	55,281	41,891	41,891

Expenses

Administration	13,236	13,233	9,021	9,007	9,007	9,007	9,007
Wages and Benefits	5,936	24,115	14,935	15,176	28,566	15,176	15,176
Operating	2,083	7,708	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	66,050	79,260	79,260	79,260	79,260	79,260	79,260
Total Expenses	87,305	124,316	110,924	111,151	124,541	111,151	111,151

Other

Capital Expenditures	1,275	577,616	-	-	-	-	-
Transfer to/(from) Reserves	(1,432)	(243,206)	10,000	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus	26,830	16,677	-	-	-	-	-
Transfer to/(from) Other Funds	-	(324,410)	-	-	-	-	-
Unfunded Amortization	(66,050)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
Total Other	(39,377)	(52,583)	(69,260)	(69,260)	(69,260)	(69,260)	(69,260)

Bicycle & Walking Paths (Surplus)/Deficit:

(23,847)

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-

-

-

-

-

Capital Project Summary

DRAFT

Bicycle & Walking Paths		Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
665		2025	2025	2026	2027	2028	2029	2030
CP1360 Lower Road Retaining Wall		1,275	577,620	-	-	-	-	-
Capital Projects Total:		1,275	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

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	14,580	14,398	12,484	12,752	11,161	(1,591) (12.48%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	14,580	14,398	12,484	12,752	11,161	(1,591) (12.48%)	100.00%
Limit by law	231,496	231,496	234,639	234,493	234,493		

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

	2022	2023	2024	2025	2026
Residential [01]	1.57	1.45	1.20	1.18	-
Utilities [02]	5.51	5.07	4.19	4.12	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.35	4.92	4.07	4.01	-
Business and Other [06]	3.85	3.55	2.93	2.89	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.57	1.45	1.20	1.18	-
Farm [09]	-	-	-	-	-

670 Regional Recreation Programs



About: Co-ordinates the provision of Recreation Services provided outside of Community Recreation Facilities and provides funding for Community Schools youth recreation services.

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1007 - Regional Recreation Programs

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.150/\$1000

DRAFT

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	24,380	29,626	33,980	30,615	30,169	(446) (1.46%)	15.61%
Area B - Halfmoon Bay	20,413	25,299	28,148	26,382	25,998	(384) (1.46%)	13.45%
Area D - Roberts Creek	15,419	19,247	21,409	19,620	19,335	(285) (1.45%)	10.00%
Area E - Elphinstone	11,847	14,952	16,496	15,640	15,413	(227) (1.45%)	7.97%
Area F - West Howe Sound	13,395	16,482	18,940	18,025	17,763	(262) (1.45%)	9.19%
Member Municipalities							
District of Sechelt	42,953	55,972	60,454	55,884	55,070	(814) (1.46%)	28.49%
Town of Gibsons	18,931	24,329	27,059	25,960	25,582	(378) (1.46%)	13.24%
shíshálh Nation Government District	3,079	3,668	4,196	4,012	3,953	(59) (1.47%)	2.05%
Net Taxes Levied	150,416	189,574	210,682	196,138	193,283	(2,855) (1.46%)	100.00%
Limit by law	3,001,407	3,001,407	2,978,085	3,017,704	3,017,704		

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

	2022	2023	2024	2025	2026
Residential [01]	.76	.86	.96	.87	-
Utilities [02]	2.67	3.00	3.35	3.06	-
Major Industry [04]	2.59	2.92	3.25	2.97	-
Light Industry [05]	2.59	2.92	3.25	2.97	-
Business and Other [06]	1.87	2.10	2.35	2.14	-
Managed Forest Land [07]	2.29	2.58	2.87	2.62	-
Rec/Non Profit [08]	.76	.86	.96	.87	-
Farm [09]	.76	.86	.96	.87	-

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

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Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	31,769	30,898	35,909	38,837	33,555	(5,282) (13.60%)	14.99%
Area B - Halfmoon Bay	26,599	26,385	29,746	33,467	28,915	(4,552) (13.60%)	12.92%
Area D - Roberts Creek	20,092	20,073	22,624	24,890	21,505	(3,385) (13.60%)	9.61%
Area E - Elphinstone	15,437	15,594	17,433	19,841	17,142	(2,699) (13.60%)	7.66%
Area F - West Howe Sound	25,805	24,945	29,119	33,054	28,559	(4,495) (13.60%)	12.76%
Member Municipalities							
District of Sechelt	55,970	58,375	63,885	70,892	61,251	(9,641) (13.60%)	27.37%
Town of Gibsons	24,668	25,373	28,595	32,932	28,453	(4,479) (13.60%)	12.72%
shíshálh Nation Government District	4,012	3,825	4,434	5,089	4,397	(692) (13.60%)	1.96%
Net Taxes Levied	204,351	205,468	231,746	259,002	223,777	(35,225) (13.60%)	100.00%
Limit by law	834,698	834,698	829,510	841,181	841,181		

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

	2022	2023	2024	2025	2026
Residential [01]	.99	.90	1.01	1.11	-
Utilities [02]	3.47	3.13	3.54	3.88	-
Major Industry [04]	3.37	3.04	3.44	3.77	-
Light Industry [05]	3.37	3.04	3.44	3.77	-
Business and Other [06]	2.43	2.19	2.48	2.71	-
Managed Forest Land [07]	2.98	2.69	3.03	3.32	-
Rec/Non Profit [08]	.99	.90	1.01	1.11	-
Farm [09]	.99	.90	1.01	1.11	-

Dakota Ridge Recreation Service Area

680

Actuals

Amended
Budget

Round 1 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

Revenues

Grants in Lieu of Taxes	10	-	-	-	-	-	-
Tax Requisitions	259,008	259,002	223,777	225,096	295,565	225,096	225,096
User Fees & Service Charges	29,853	38,000	38,000	38,000	38,000	38,000	38,000
Internal Recoveries	225	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	289,096	299,002	263,777	265,096	335,565	265,096	265,096

Expenses

Administration	22,584	22,580	25,825	25,786	25,786	25,786	25,786
Wages and Benefits	64,238	114,720	76,250	77,608	148,077	77,608	77,608
Operating	106,409	161,702	161,702	161,702	161,702	161,702	161,702
Amortization of Tangible Capital Assets	5,490	6,583	6,583	6,583	6,583	6,583	6,583
Total Expenses	198,721	305,585	270,360	271,679	342,148	271,679	271,679

Other

Capital Expenditures	62,156	58,500	-	-	-	-	-
Transfer to/(from) Reserves	(7,918)	(58,500)	-	-	-	-	-
Unfunded Amortization	(5,490)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
Total Other	48,748	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)

Dakota Ridge Recreation Service Area (Surplus)/Deficit:	(41,627)	-	-	-	-	-	-
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Capital Project Summary

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Dakota Ridge Recreation Service Area	Actuals	Amended Budget	Round 1 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
680							
CP1439 Piston Bully	62,156	58,500	-	-	-	-	-
Capital Projects Total:	62,156	58,500					