

# FINANCIAL PLAN

2026 – 2030



SUNSHINE COAST REGIONAL DISTRICT

# Contents

## Contents

- Introduction and Getting to Know Us ..... 6
  - Introduction ..... 7
  - Who We Are ..... 8
  - How Does the SCRD Work? ..... 11
  - Strategic Plan ..... 14
- Financial Planning Process ..... 18
  - Financial Planning Process ..... 20
  - Schedule ..... 23
- Electoral Areas and Municipalities at a Glance ..... 27
  - Electoral Area A: Egmont and Pender Harbour ..... 28
  - Electoral Area B: Halfmoon Bay ..... 30
  - Electoral Area D: Roberts Creek ..... 32
  - Electoral Area E: Elphinstone ..... 34
  - Electoral Area F: West Howe Sound ..... 36
  - shíshálh Nation Government District ..... 38
  - Town of Gibsons ..... 40
  - District of Sechelt ..... 42
- Financial Plan Overview ..... 44
  - Budget Summary ..... 48
  - Parcel Taxes and User Rates ..... 50
  - Property Tax by Area and Service ..... 52
  - Area A Islands Taxation Summary ..... 54

---

Area B Islands Taxation Summary.....	55
Area F Islands Taxation Summary.....	56
Average Residential Taxation and Fees Summary .....	57
<b>Key Financial Policies and Fund Structures.....</b>	<b>58</b>
Financial Sustainability .....	59
Revenue Budget Policy.....	59
Expense Policy .....	60
Debt Management Policy.....	60
Support Services.....	61
Investment Policy.....	61
Asset Management Policy .....	61
Fund Structure .....	61
Segmented Reporting .....	62
Human Resource Plans .....	66
Internal Support Services.....	67
Glossary of Terms.....	68
Appendix A: Detailed Budget Document.....	74
2026 Budget Report.....	76



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Sunshine Coast Regional District  
British Columbia**

For the Fiscal Year Beginning

**January 01, 2025**

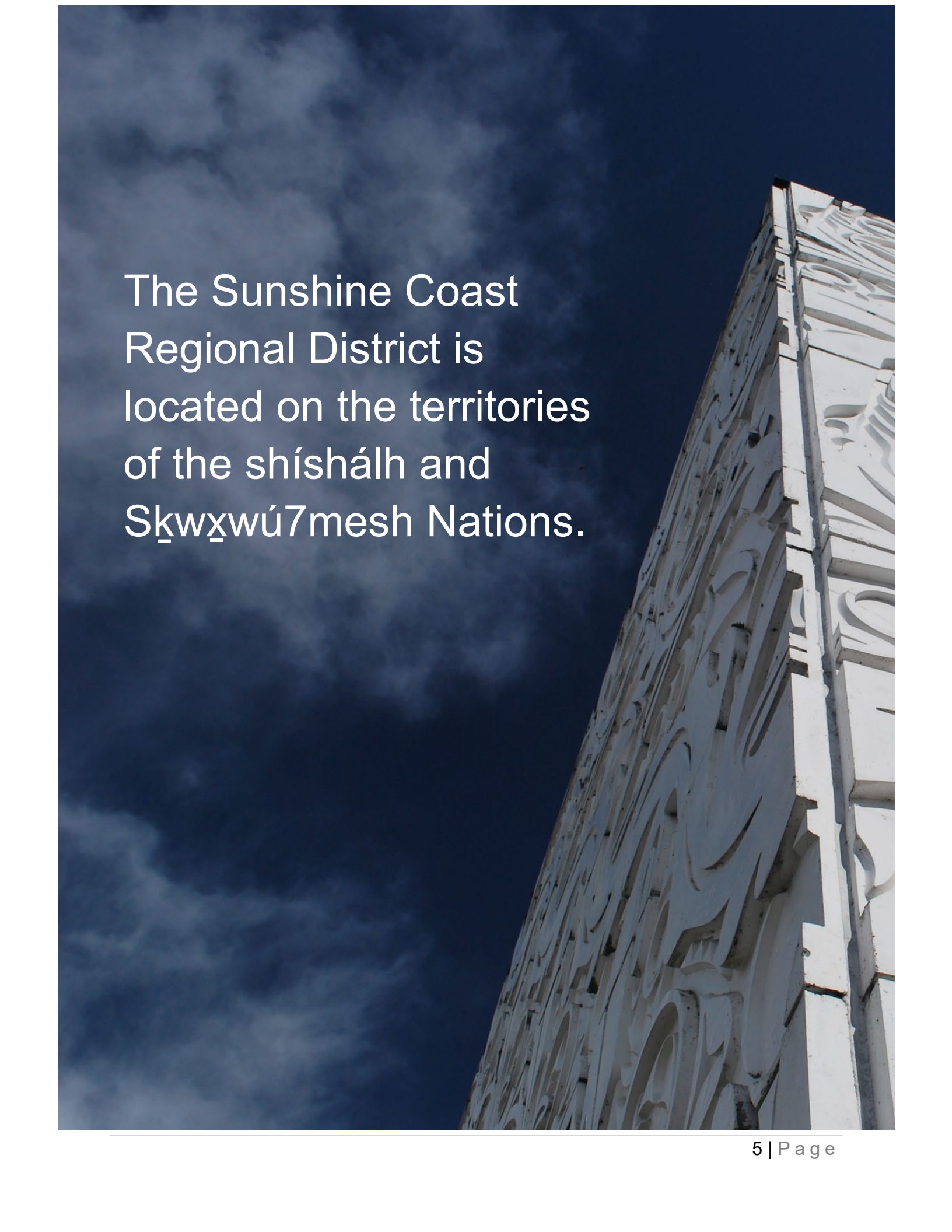
*Christopher P. Morill*

Executive Director

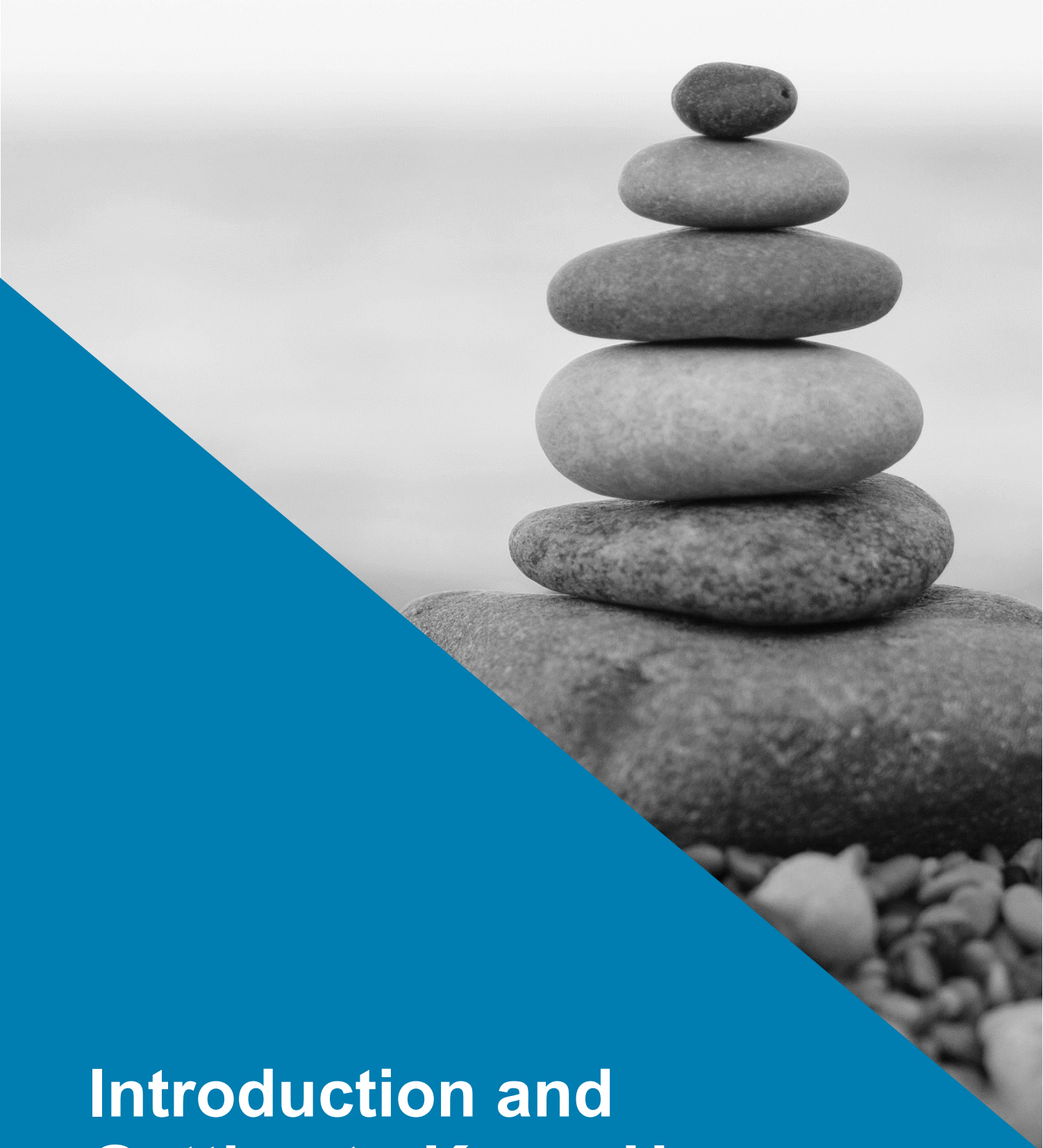
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Sunshine Coast Regional District, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2025.

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](http://www.scrd.ca/agendas).

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

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

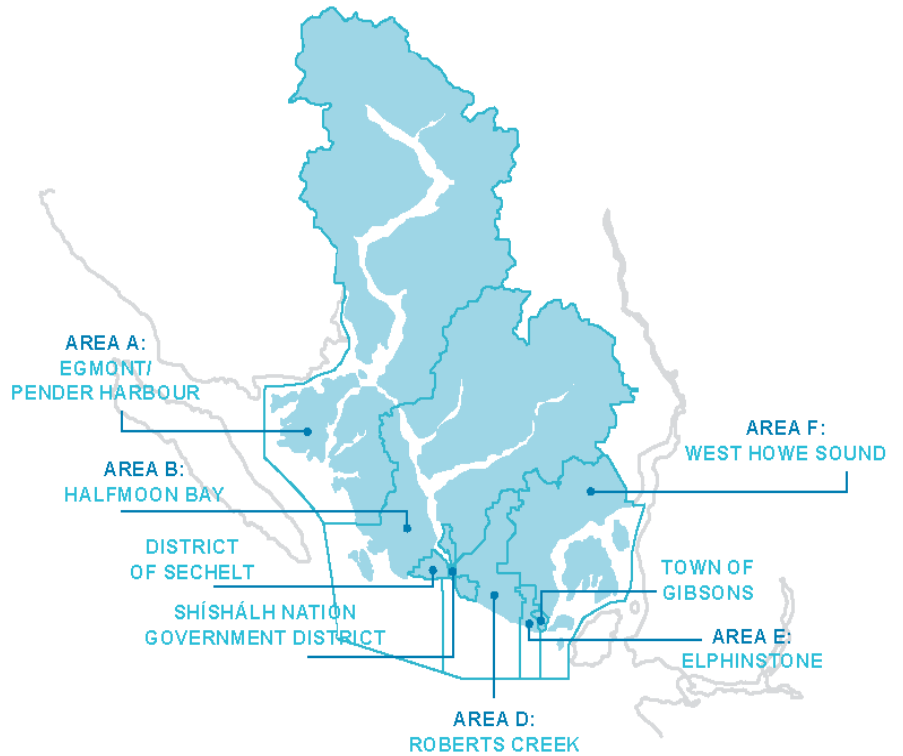


# Who We Are

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:

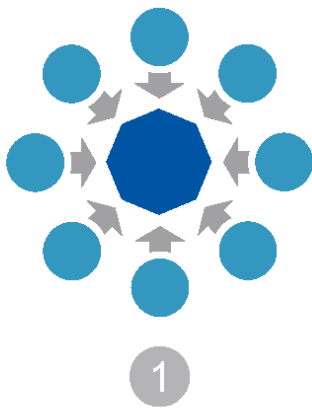
- District of Sechelt
- Town of Gibsons
- shíshálh Nation Government District
- Area A: Egmont/Pender Harbour
- Area B: Halfmoon Bay
- Area D: Roberts Creek
- Area E: Elphinstone
- Area F: West Howe Sound



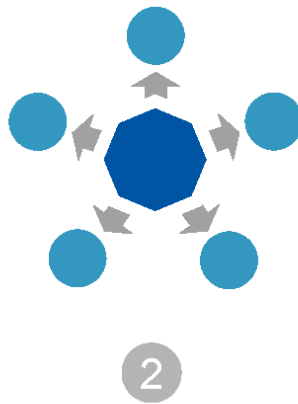
Through the electoral area and municipal partnerships, the SCRD provides services that can be regional (supplied to the whole region), sub-regional (supplied to two or more members within the region) or local (provided to electoral areas, or within a subset of an electoral area, within the region).

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.

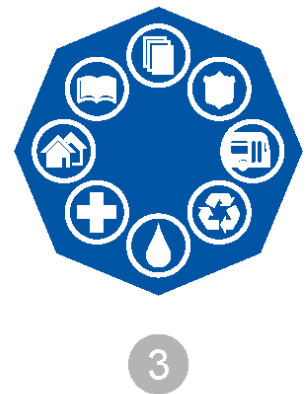
The SCRD has three basic roles:



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

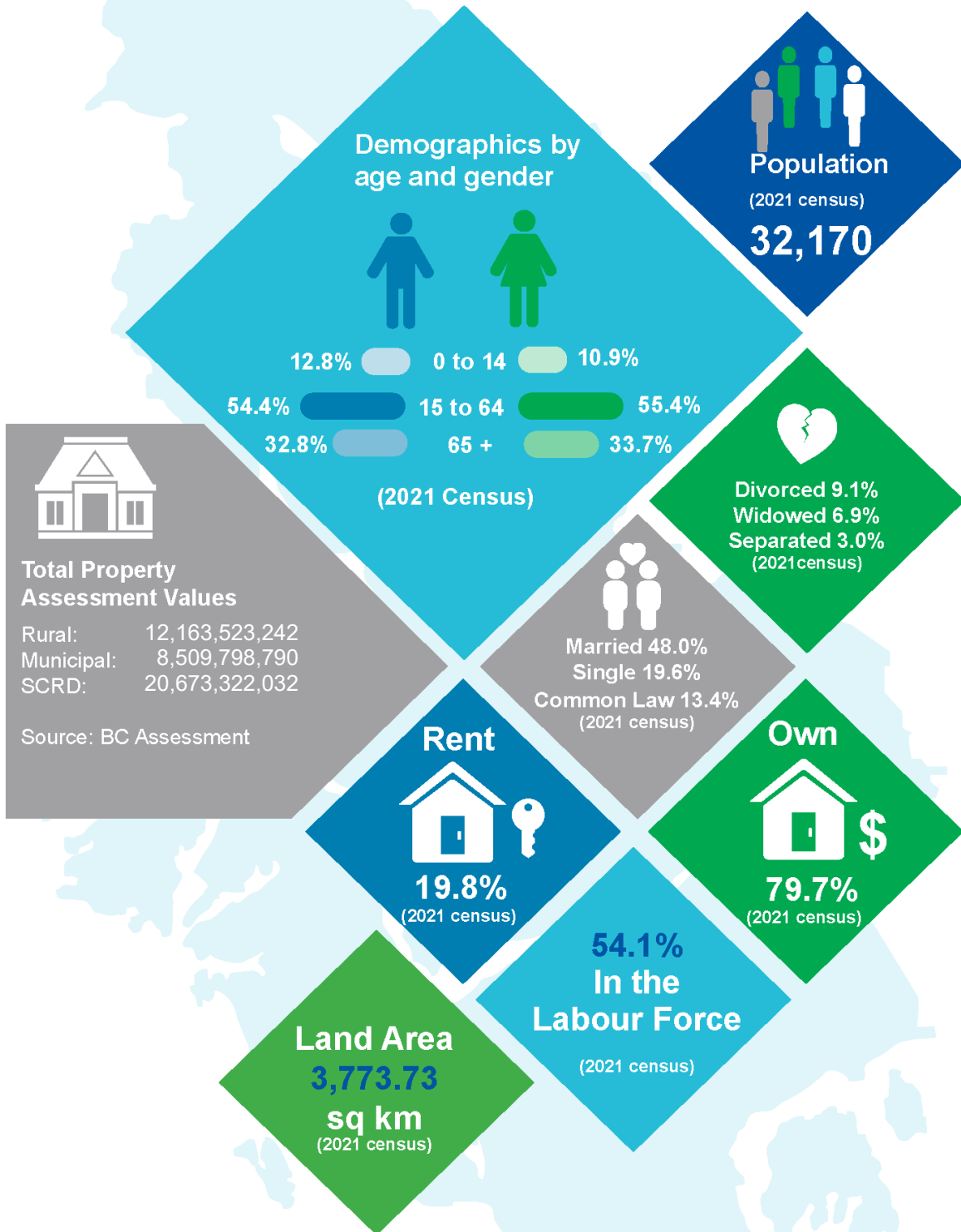


## Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

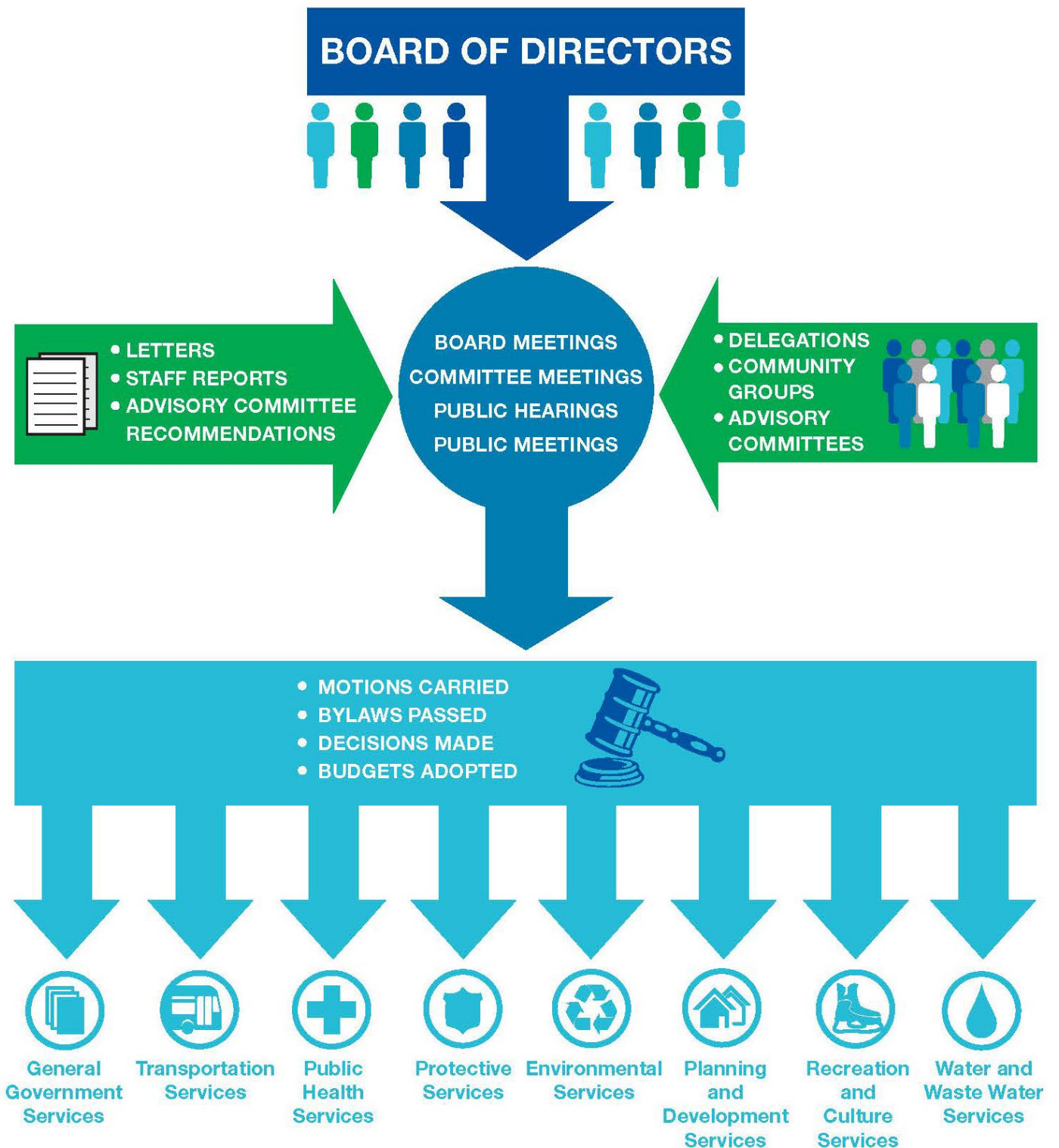
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

# At a Glance



# How Does the SCRD Work?

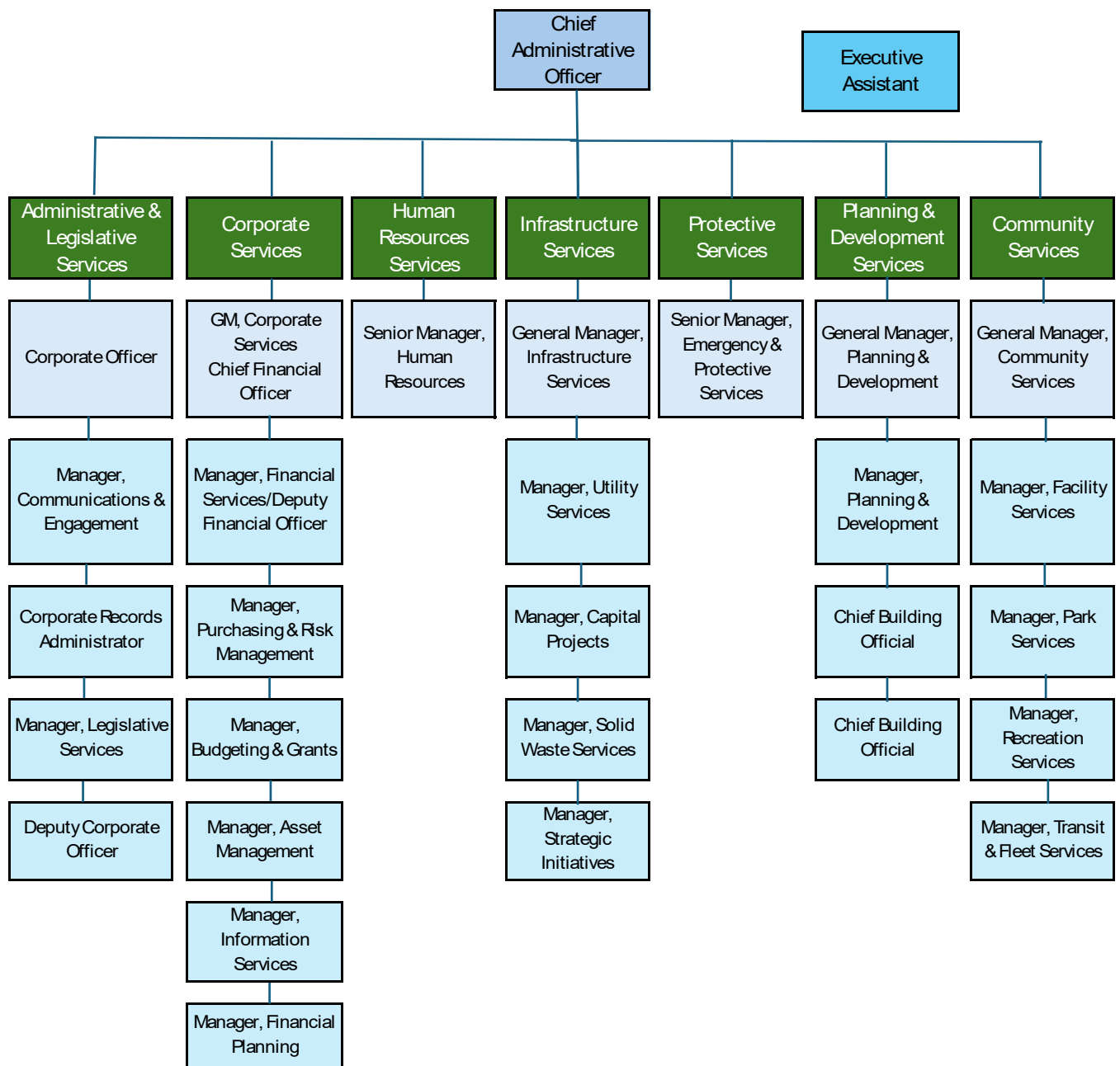
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



# Organizational Structure

The SCRD employs 274.02 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 shíshálh Nation Government District, are appointed by their councils.

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

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



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



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



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



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



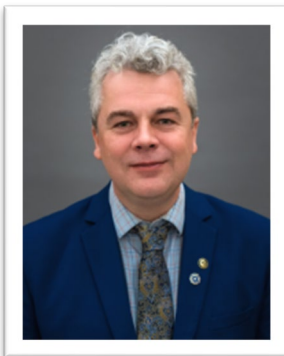
**Philip Paul**  
Director  
shíshálh Nation  
Government  
District



**Darren Inkster**  
Director  
District of Sechelt



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



**Silas White**  
Director  
Town of Gibsons

# Strategic Plan

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

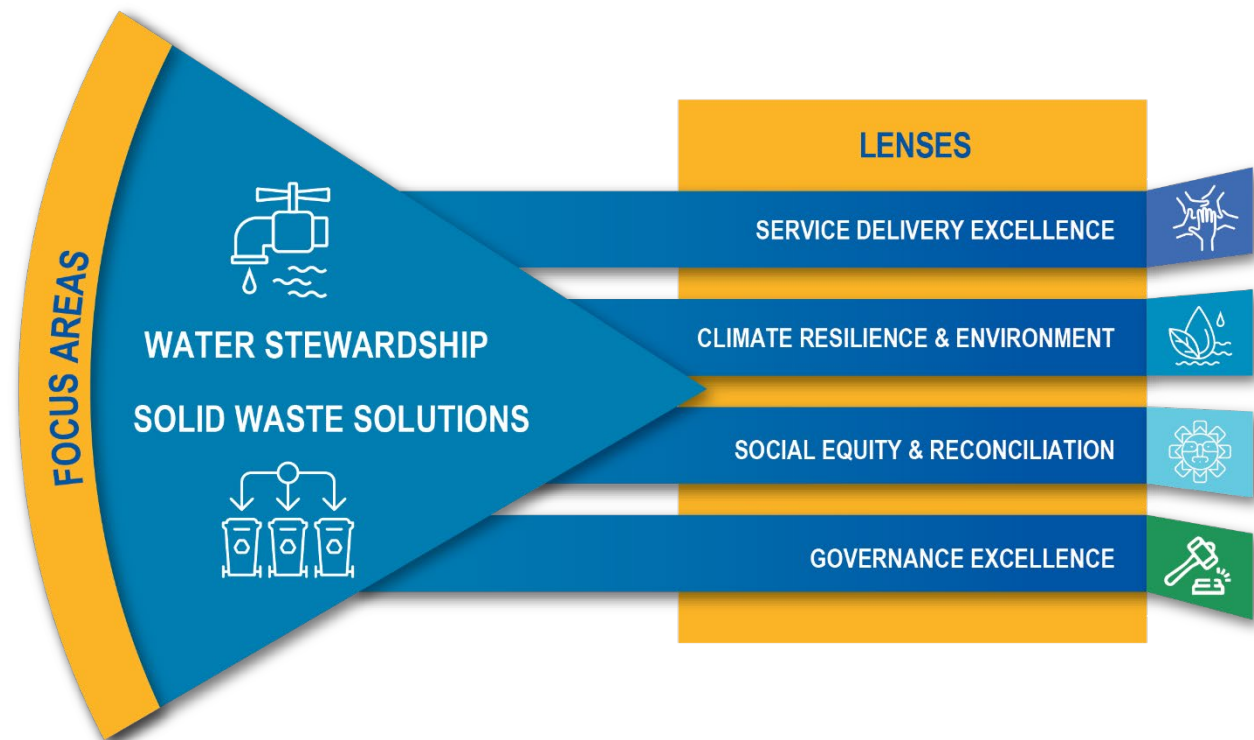
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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

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

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

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



## 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.

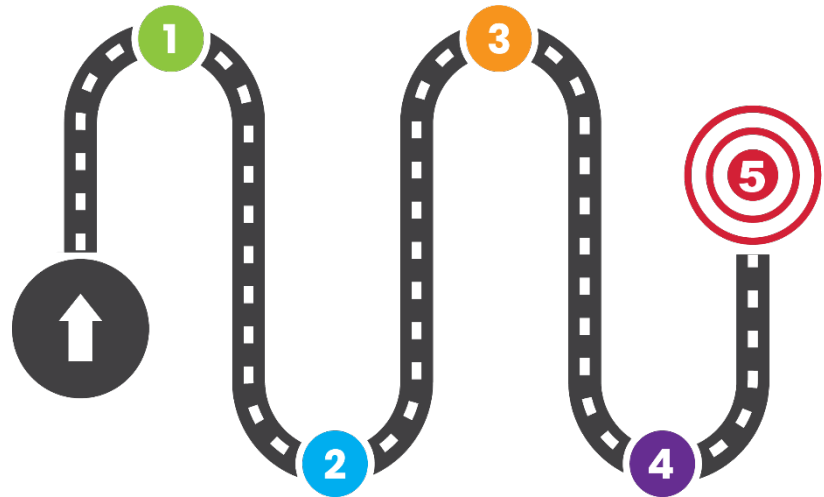
The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated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

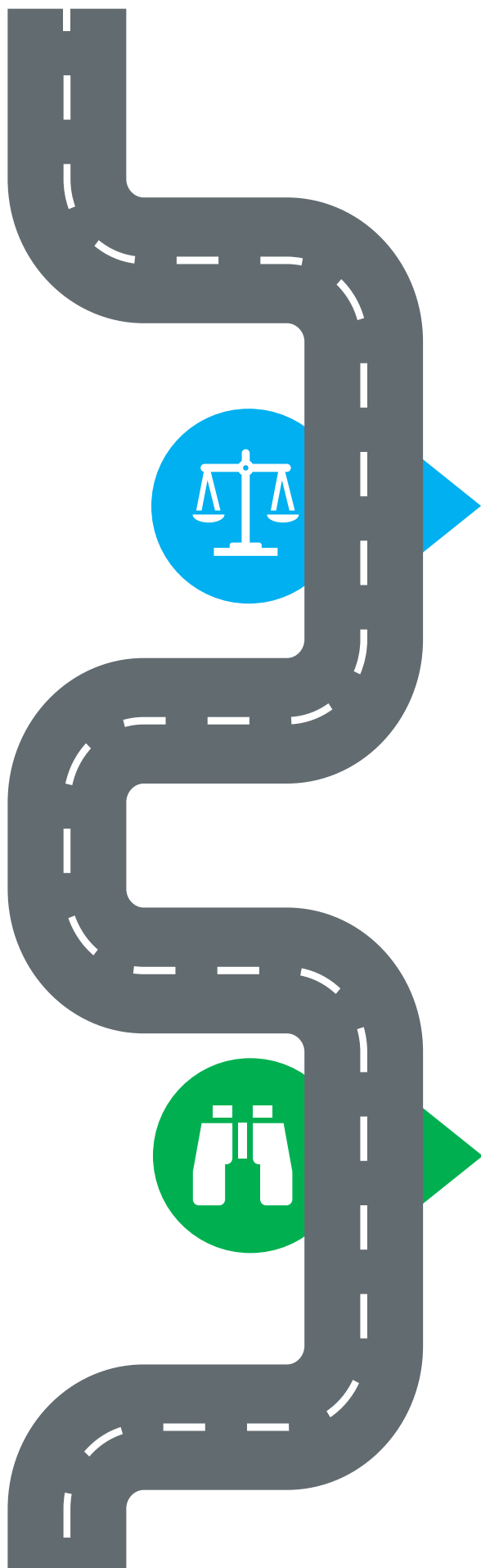
## CORPORATE PLANS

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.

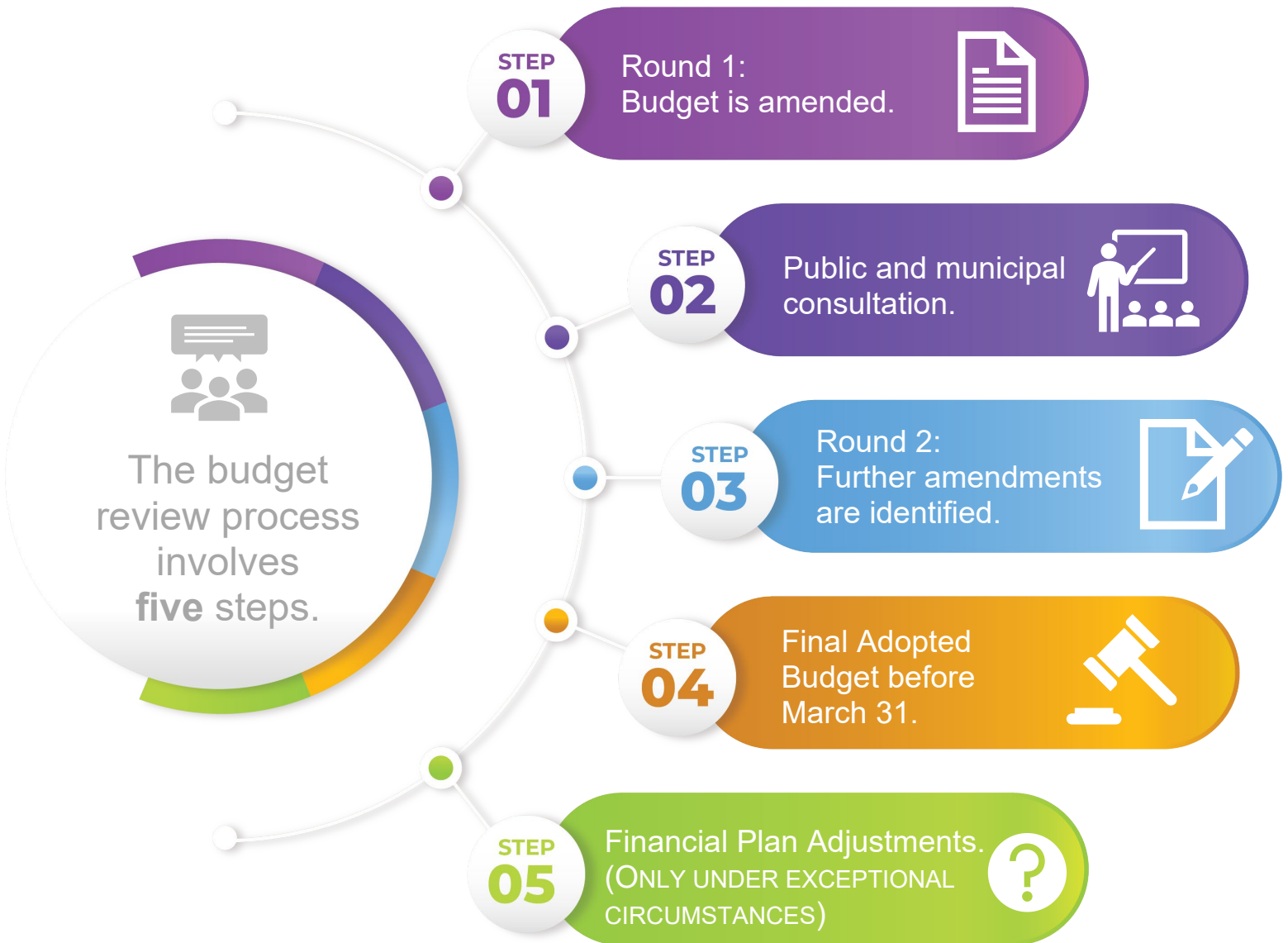
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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					X
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.

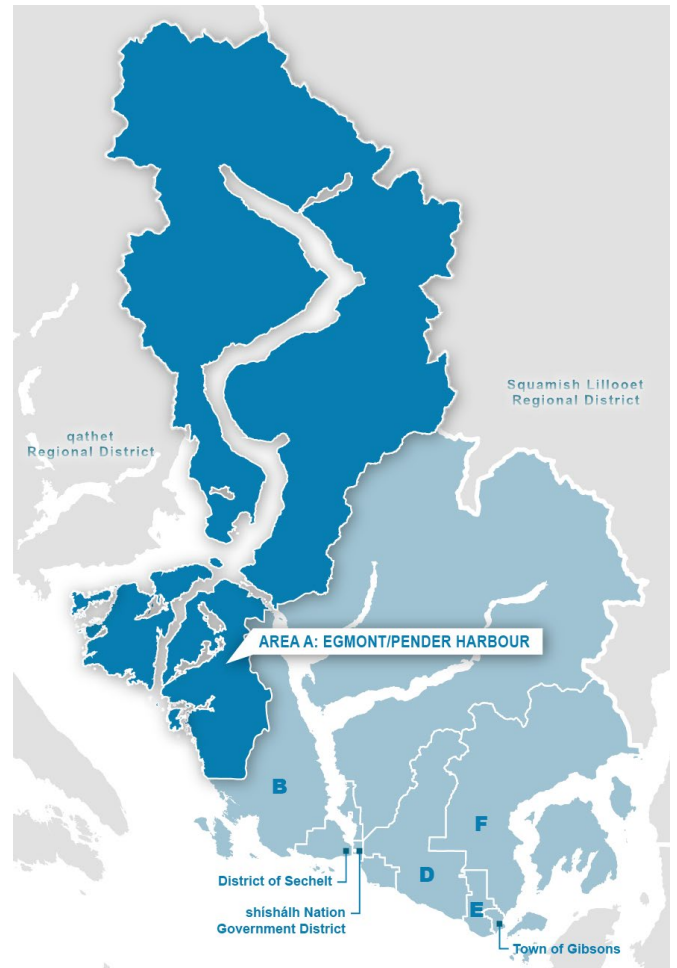
**Population:** 3,039 (2021 Census)

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

**Average Age:** 55.2

**Tax Base:**

Residential	92.32%
Utilities	0.98%
Light Industry	1.00%
Business / Other	5.02%
Managed Forest	0.32%
Recreation / Non-Profit	0.35%

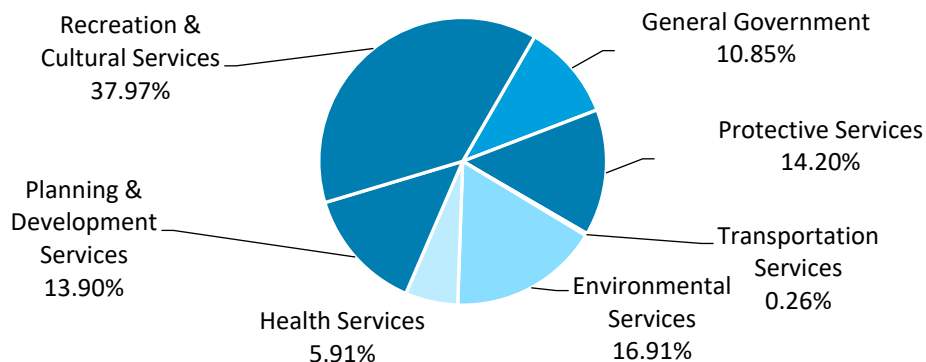


Seasonally occupied dwellings: **946**



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)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Area A	\$ 1.36
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 2.22
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area A	\$ 0.06
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.21
Egmont & District Fire Protection <sup>D</sup>	\$ 96.01
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
<b>Transportation Services</b>	
Regional Street Lighting	\$ 0.34
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
Pender Harbour Health Clinic	\$ 6.73
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Rural Planning	\$ 15.96
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area A	\$ 1.15
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Pender Harbour Pool <sup>D I</sup>	\$ 67.09
Joint Use - School Facilities	\$ 0.25
Egmont/Pender Harbour Library Service	\$ 1.96
Museum Service	\$ 0.91
Community Parks	\$ 23.40
Area A Bike & Walking Paths <sup>I</sup>	\$ 0.99
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.97
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 4,463,208

2026 User Fee and Parcel Tax Rates		
<b>User fees are billed directly to all properties connected to SCR D water and waste water services.</b>		
<b>Parcel taxes are levied against all properties in the respective service area for the purposes of maintaining capital infrastructure and/or servicing debt.</b>		
	User Fee	Parcel Tax
Pender Harbour Pool Debt		\$ 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
<b>User fees and parcel tax rates for water and waste water services may vary depending on the size of property.</b>		
<b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b>		

## Collection of Taxes and Fees

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

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

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

# Electoral Area B: Halfmoon Bay

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

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

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

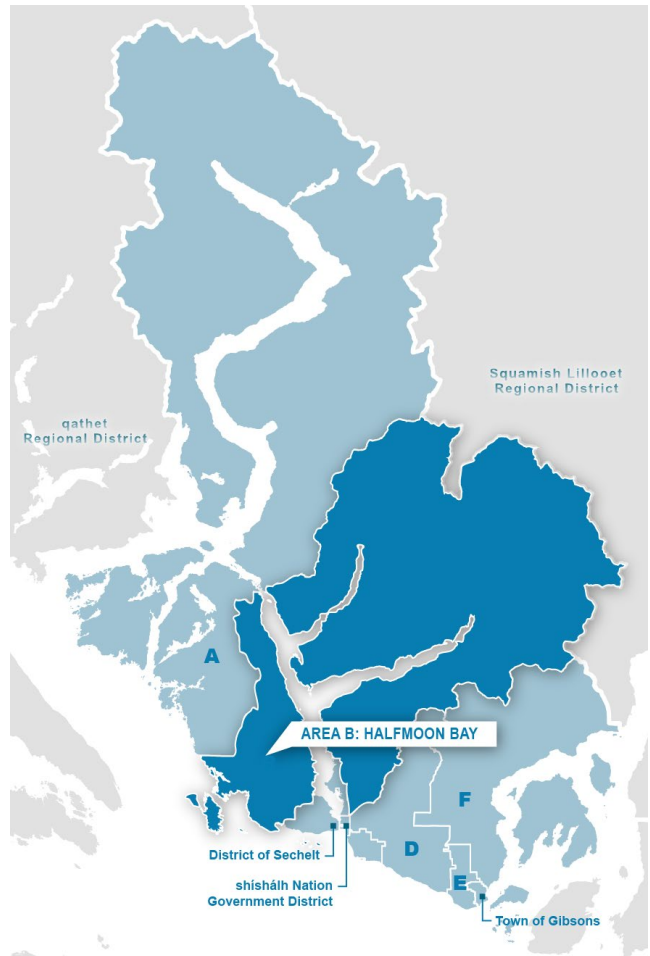
**Population:** 2,969 (2021 Census)

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

**Average Age:** 49.1

**Tax Base:**

Residential	79.52%
Utilities	17.60%
Major Industry	0.13%
Light Industry	0.29%
Business / Other	1.98%
Managed Forest	0.31%
Recreation / Non-Profit	0.16%

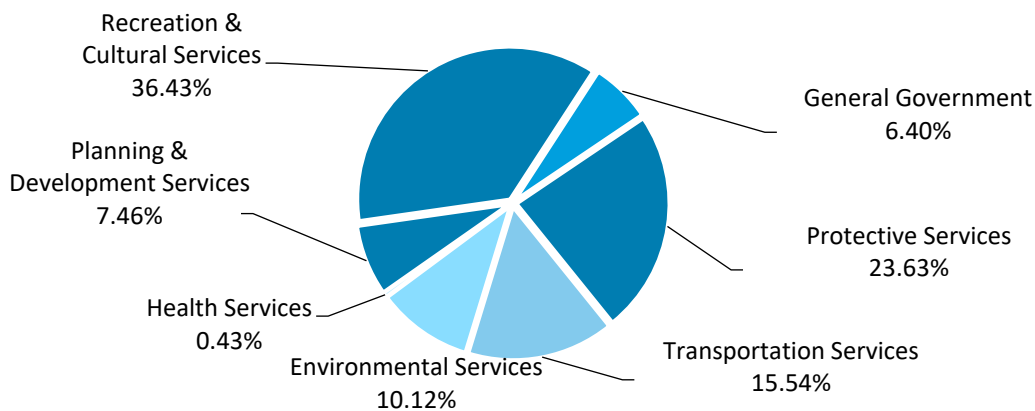


Seasonally occupied dwellings: **439**



Permanently occupied dwellings: **1,370**

## Where Do your Tax Dollars Go?



# Electoral Area B - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Area B	\$ 1.20
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 2.22
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area B	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.21
Halfmoon Bay Smoke Control	\$ 0.05
Halfmoon Bay Fire Protection D	\$ 55.32
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
Animal Control	\$ 0.60
<b>Transportation Services</b>	
Transit	\$ 26.67
Regional Street Lighting	\$ 0.34
Hydaway Street Lighting D	\$ 0.80
Ports	\$ 6.64
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Rural Planning <sup>D</sup>	\$ 15.96
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area B	\$ 0.31
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D,I</sup>	\$ 110.82
Joint Use - School Facilities	\$ 0.25
Halfmoon Bay Library Service <sup>D</sup>	\$ 6.77
Museum Service	\$ 0.91
Community Parks	\$ 23.40
Bicycle & Walking Paths I	\$ 1.11
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.97
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 6,352,993

2026 User Fee and Parcel Tax Rates		
<b>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</b>		
<b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b>		
	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	\$ -
<b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b>		
<b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b>		

## Collection of Taxes and Fees

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

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

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

# Electoral Area 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.

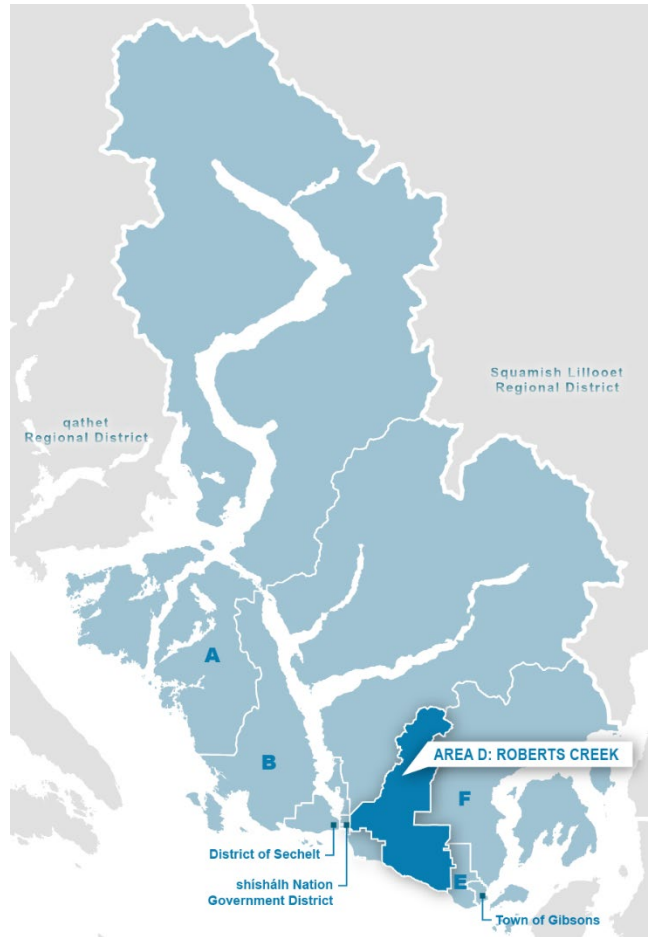
**Population:** 3,523 (2021 Census)

**Area:** 143.36 sq. km.

**Average Age:** 46.1

**Tax Base:**

Residential	96.72%
Utilities	0.74%
Major Industry	0.39%
Light Industry	0.49%
Business / Other	1.06%
Managed Forest	0.49%
Recreation / Non-Profit	0.10%

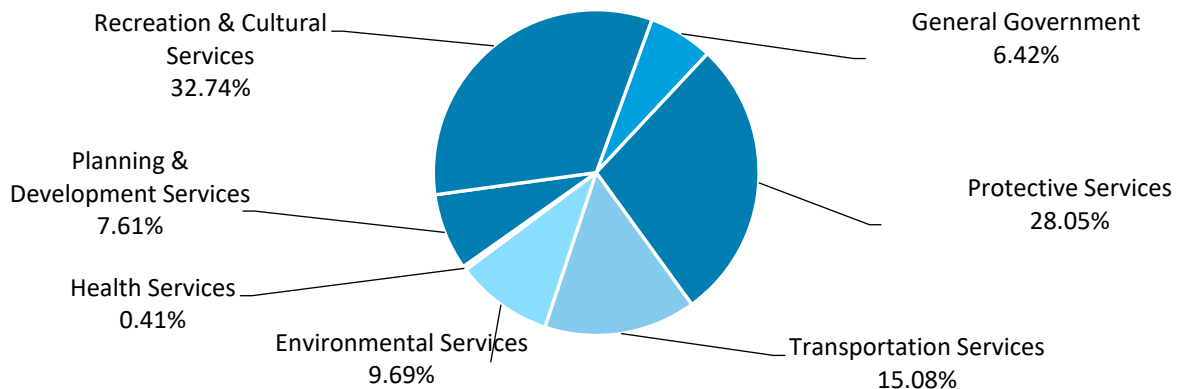


Seasonally occupied dwellings: **288**



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)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Area D	\$ 1.86
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 2.22
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area D	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.21
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection D	\$ 54.51
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
Animal Control	\$ 0.60
<b>Transportation Services</b>	
Transit	\$ 26.67
Regional Street Lighting	\$ 0.34
Spruce Street Lighting D	\$ 4.12
Ports	\$ 7.10
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Rural Planning	\$ 15.96
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area D	\$ 0.36
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 110.82
Joint Use - School Facilities	\$ 0.25
Roberts Creek Library Service	\$ 10.15
Museum Service	\$ 0.91
Community Parks	\$ 23.40
Bicycle & Walking Paths <sup>1</sup>	\$ 1.11
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.97
<sup>D</sup> Only defined portion of area participates	
<sup>1</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 5,021,567

2026 User Fee and Parcel Tax Rates		
<p><b>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</b></p> <p><b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b></p>		
	<b>User Fee</b>	<b>Parcel Tax</b>
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	\$ -
<p><b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b></p> <p><b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b></p>		

## Collection of Taxes and Fees

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

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

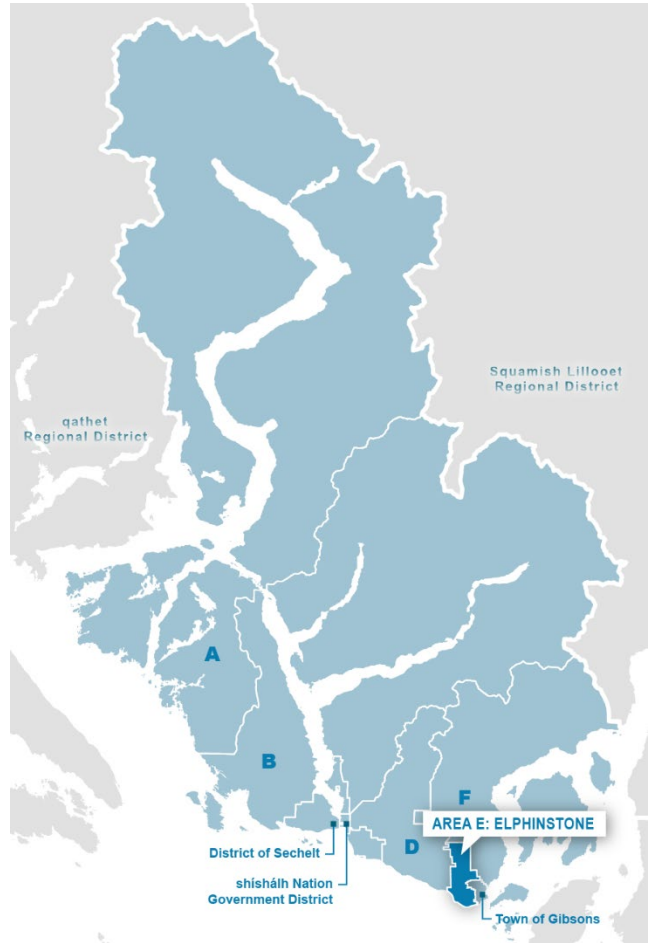
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

# Electoral Area E: Elphinstone

Elphinstone is a small, but populous area bordering the Town of Gibsons. The southernmost area in the SCR D, 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	96.90%
Utilities	0.34%
Light Industry	1.13%
Business / Other	1.64%

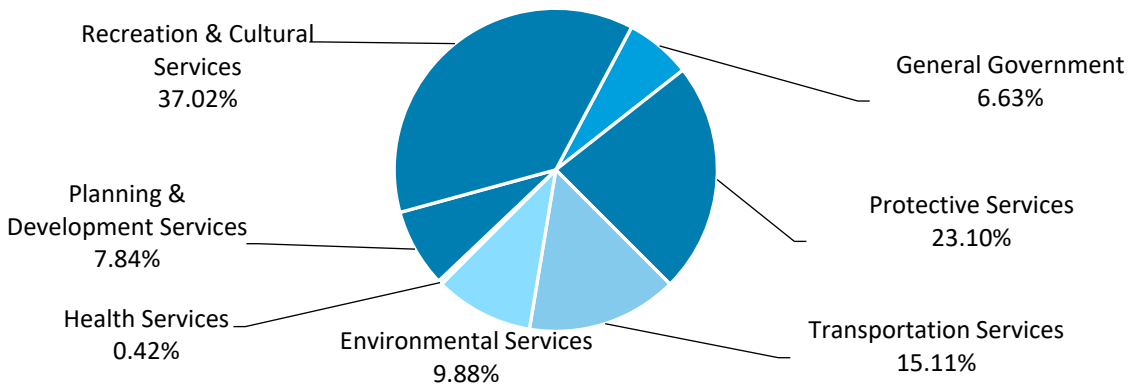


Seasonally occupied dwellings: **155**



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)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Area E	\$ 1.71
Grant in Aid - Areas E & F	\$ 0.11
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.25
UBCM/Elections	\$ 2.22
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area E	\$ -
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.21
Gibsons & District Fire Protection D	\$ 41.25
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
Animal Control	\$ 0.60
<b>Transportation Services</b>	
Transit	\$ 26.67
Regional Street Lighting	\$ 0.34
Veterans Street Lighting D	\$ 0.30
Woodcreek Street Lighting D	\$ 3.28
Fircrest Street Lighting D	\$ 3.91
Sunnyside Street Lighting D	\$ 4.14
Ports	\$ 6.24
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Rural Planning	\$ 15.96
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area E	\$ 0.52
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities I	\$ 110.82
Joint Use - School Facilities	\$ 0.25
Gibsons Library	\$ 12.39
Museum Service	\$ 0.91
Community Parks	\$ 23.40
Bicycle & Walking Paths I	\$ 1.11
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.97
<sup>D</sup> Only defined portion of area participates	
<sup>I</sup> Rate is applicable on assessed improvements only	
<b>Taxation</b>	
Property Taxation	\$ 3,952,819

2026 User Fee and Parcel Tax Rates		
<p><b>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</b></p> <p><b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b></p>		
	<b>User Fee</b>	<b>Parcel Tax</b>
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><b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b></p> <p><b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b></p>		

## Collection of Taxes and Fees

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

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

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

# Electoral Area F: West Howe Sound

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

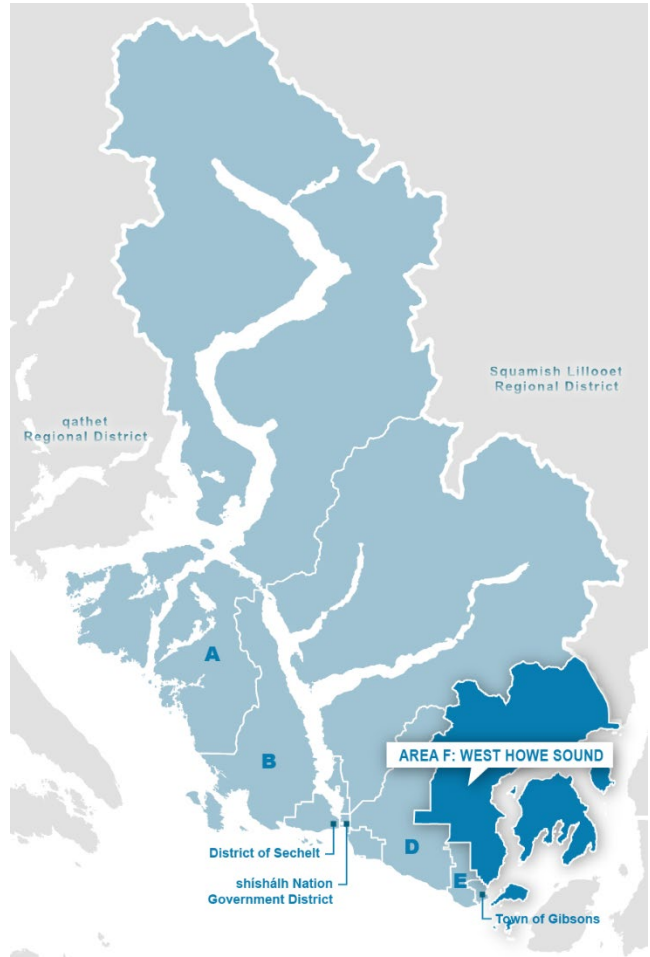
**Population:** 2,407 (2021 Census)

**Area:** 380.75 sq. km.

**Average Age:** 49.5

**Tax Base:**

Residential	73.93%
Utilities	5.14%
Major Industry	13.58%
Light Industry	3.99%
Business / Other	2.59%
Managed Forest	0.32%
Recreation / Non-Profit	0.45%

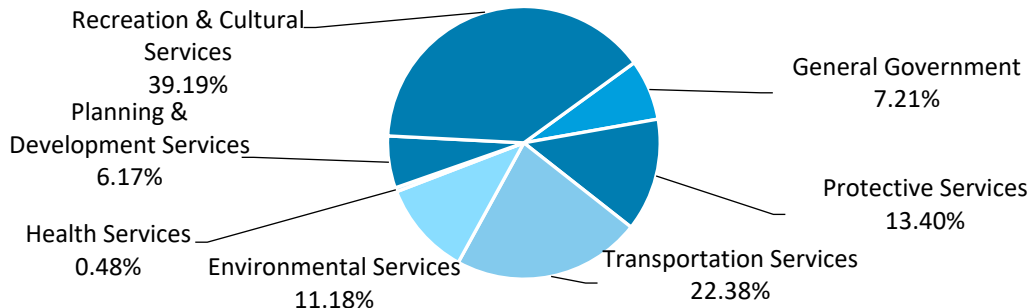


Seasonally occupied dwellings: **365**



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)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Area F	\$ 1.01
Grant in Aid - Areas E & F	\$ 0.11
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.25
UBCM/Elections	\$ 2.22
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
Feasibility Studies - Area F	\$ 0.12
<b>Protective Services</b>	
Bylaw Enforcement	\$ 4.21
Gibsons & District Fire Protection <sup>D</sup>	\$ 41.25
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
Animal Control <sup>D</sup>	\$ 0.60
Keats Island Dog Control <sup>D</sup>	\$ 1.17
<b>Transportation Services</b>	
Transit	\$ 26.67
Regional Street Lighting	\$ 0.34
Langdale Street Lighting <sup>D</sup>	\$ 1.86
Granthams Street Lighting <sup>D</sup>	\$ 1.20
Burns Road Street Lighting <sup>D</sup>	\$ 4.43
Stewart Road Street Lighting <sup>D</sup>	\$ 21.23
Ports	\$ 15.57
Langdale Dock <sup>D</sup>	\$ 3.41
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Rural Planning <sup>D</sup>	\$ 15.96
Civic Addressing	\$ -
Heritage Conservation	\$ -
Building Inspection	\$ -
Economic Development - Area F	\$ 0.44
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>D I</sup>	\$ 110.82
Joint Use - School Facilities	\$ 0.25
Gibsons Library	\$ 12.39
Museum Service	\$ 0.91
Community Parks	\$ 23.40
Bicycle & Walking Paths <sup>D I</sup>	\$ 1.11
Recreation Programs <sup>D</sup>	\$ 0.88
Dakota Ridge	\$ 0.97

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

2026 User Fee and Parcel Tax Rates		
<b>User fees are billed directly to all properties connected to SCRD water and waste water services and to properties with residential dwellings in the refuse collection service area.</b>		
<b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining capital infrastructure and/or servicing debt.</b>		
	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	\$ -
<b>User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.</b>		
<b>The rates shown in this section are applicable to the majority of residential properties in the respective service areas.</b>		

## Collection of Taxes and Fees

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

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

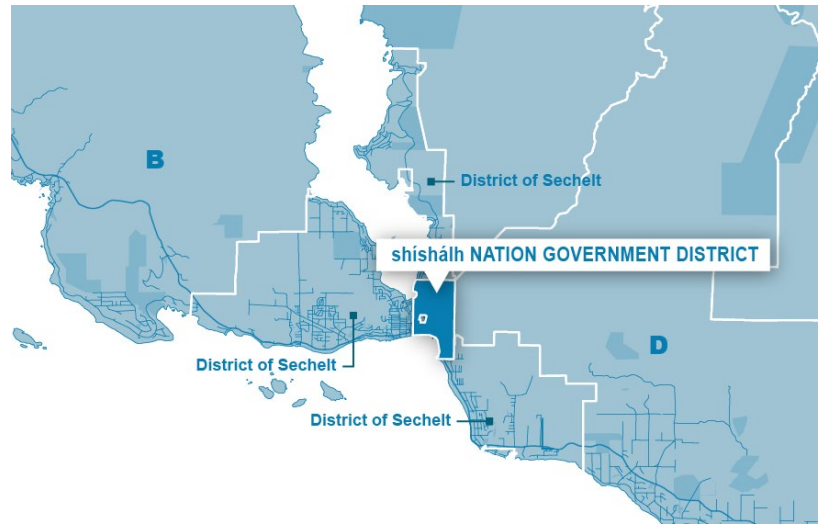
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation	
Property Taxation	\$ 5,839,054

# shíshááh Nation Government District

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

The shíshááh 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	45.47%
Utilities	0.47%
Light Industry	22.02%
Business / Other	31.98%
Recreation / Non-Profit	0.06%

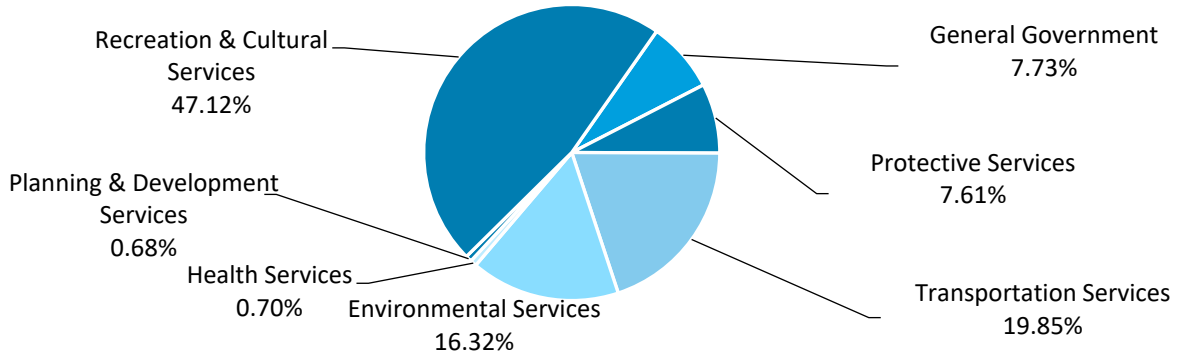


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

## Where Do your Tax Dollars Go?



# shíshálh Nation Government District - Tax Rates and User Fees

2026 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
<b>General Government</b>		
General Government Administration	\$	9.41
Regional Sustainability	\$	0.98
Feasibility Studies - Regional	\$	-
<b>Protective Services</b>		
Bylaw Enforcement	\$	4.21
911 Emergency Telephone	\$	2.44
SCEP	\$	2.97
Animal Control	\$	0.60
<b>Transportation Services</b>		
Transit	\$	26.67
<b>Environmental Services</b>		
Solid Waste	\$	21.93
<b>Health Services</b>		
Cemetery	\$	0.94
<b>Planning &amp; Development Services</b>		
Regional Planning	\$	0.91
Civic Addressing	\$	-
Building Inspection	\$	-
Hillside	\$	-
<b>Recreation &amp; Cultural Services</b>		
Community Recreation Facilities <sup>1</sup>	\$	110.82
Museum Service	\$	0.91
Recreation Programs	\$	0.88
Dakota Ridge	\$	0.97

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

2026 User Fee and Parcel Tax Rates		
<b>Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.</b>		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 7.98

## Collection of Taxes and Fees

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

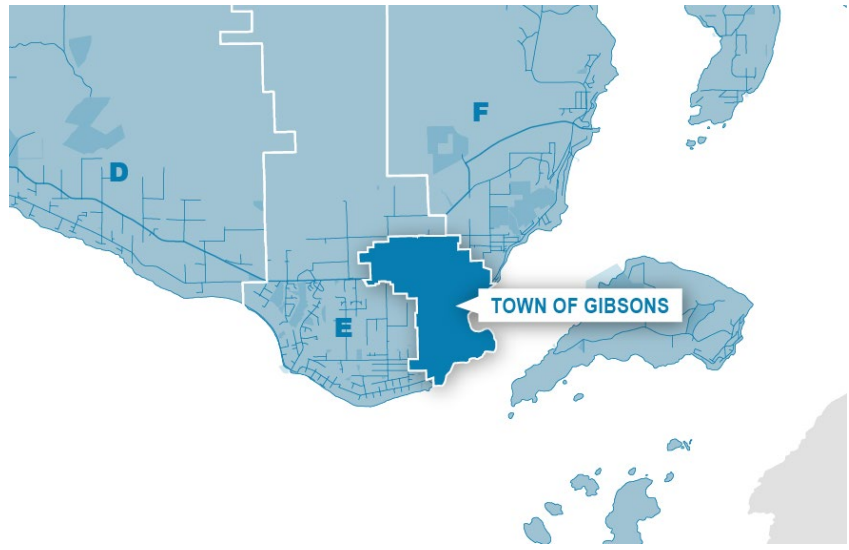
Taxation		
Property Taxation	\$	642,675

# 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	72.67%
Utilities	0.91%
Light Industry	0.54%
Business / Other	25.66%
Recreation / Non-Profit	0.23%

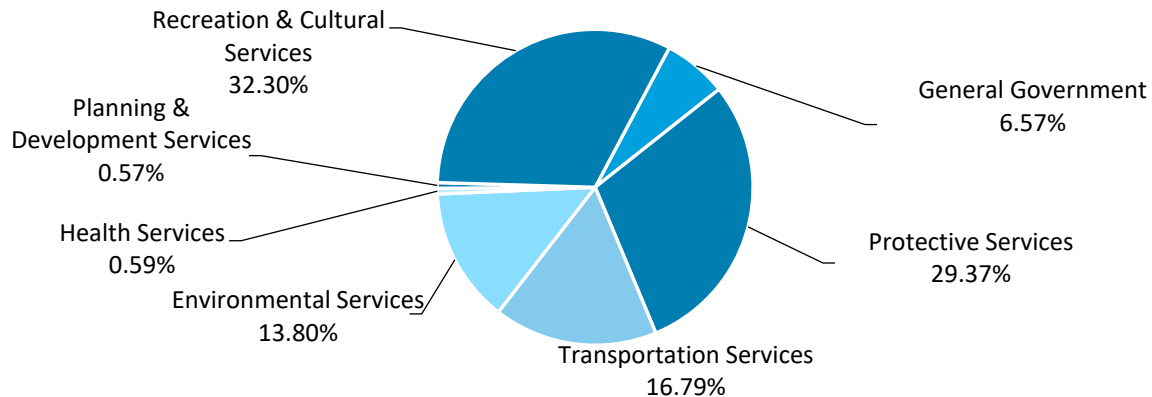


Seasonally occupied dwellings: **200**



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)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
Gibsons & District Fire Protection	\$ 41.25
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
<b>Transportation Services</b>	
Transit	\$ 26.67
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Civic Addressing	\$ -
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 110.82
Joint Use - School Facilities	\$ 0.25
Gibsons Library	\$ 12.39
Museum Service	\$ 0.91
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.97

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

2026 User Fee and Parcel Tax Rates		
<b>Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.</b>		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 7.98

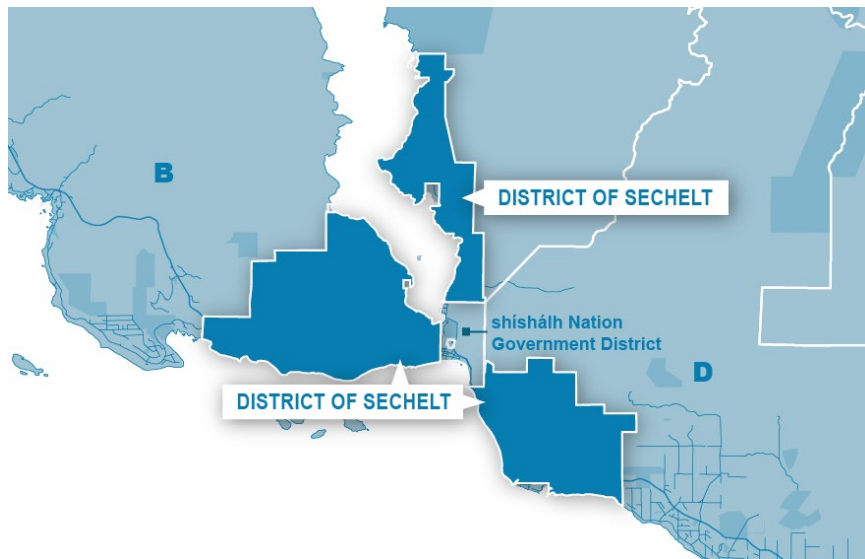
## Collection of Taxes and Fees

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	\$ 4,669,033

# District of Sechelt

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



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

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

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

**Area:** 39.02 sq. km.

**Average Age:** 51.1

**Tax Base:**

Residential	85.12%
Utilities	0.74%
Light Industry	0.70%
Business / Other	13.24%
Managed Forest	0.03%
Recreation / Non-Profit	0.17%

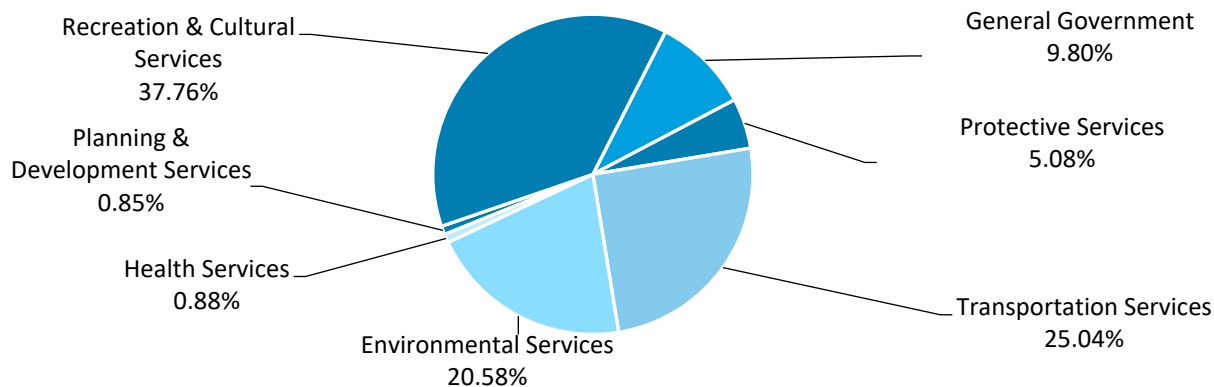


Seasonally occupied dwellings: **610**



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)	
<b>General Government</b>	
General Government Administration	\$ 9.41
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.98
Feasibility Studies - Regional	\$ -
<b>Protective Services</b>	
911 Emergency Telephone	\$ 2.44
SCEP	\$ 2.97
<b>Transportation Services</b>	
Transit	\$ 26.67
<b>Environmental Services</b>	
Solid Waste	\$ 21.93
<b>Health Services</b>	
Cemetery	\$ 0.94
<b>Planning &amp; Development Services</b>	
Regional Planning	\$ 0.91
Civic Addressing	\$ -
Hillside	\$ -
<b>Recreation &amp; Cultural Services</b>	
Community Recreation Facilities <sup>1</sup>	\$ 110.82
Joint Use - School Facilities	\$ 0.25
Museum Service	\$ 0.91
Recreation Programs	\$ 0.88
Dakota Ridge	\$ 0.97

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

2026 User Fee and Parcel Tax Rates		
<b>User fees are billed directly to all properties connected to SCRD water services.</b>		
<b>Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.</b>		
	<b>User Fee</b>	<b>Parcel Tax</b>
Recreation Facilities Debt	\$ -	\$ 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	\$ 6,649,139



# Financial Plan Overview

# 2026 Property Assessment Impacts

Assessed values are based on the estimated market value of properties on July 1 and condition on October 31 of the preceding year. Overall, taxation apportionment varies from service to service depending on which areas participate. Unlike a Municipality, the apportionment between participating areas in a Regional District service changes from year to year as a result of changes in the assessment base due to market (market condition) and non-market factors (growth).

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

## Assessment Value Comparison

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

Overall Change in Assessed Values		
	Assessed Value	% Change
2025 (Cycle 9)	21,028,712,632	
Increase due to NMC*	164,326,561	0.78%
Increase due to Market	-519,717,161	-2.47%
<b>2026 Total</b>	<b>20,673,322,032</b>	<b>-1.69%</b>
*Non-market Change		

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

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

## Comparison of Converted Values

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

The two charts below show a comparison of 2025 and 2026 converted values. In general, areas where the percentage increase is greater than the total % increase will see an increase in overall tax

apportionment. Areas where the increase is less than the total % increase will see a decrease in apportionment.

Comparison of Converted Values by Area					
Area	2025	2026	\$ Increase	% Increase	Apportionment
Area A	350,591,895	344,203,769	-6,388,126	-1.8%	↓
Area B	302,113,874	293,241,415	-8,872,458	-2.9%	↓
Area D	224,687,382	221,965,619	-2,721,763	-1.2%	↑
Area E	179,106,270	178,137,640	-968,630	-0.5%	↑
Area F	298,389,789	297,698,560	-691,230	-0.2%	↑
ToG	297,289,168	296,021,769	-1,267,400	-0.4%	↑
DoS	639,963,408	627,481,762	-12,481,646	-2.0%	↓
sNGD	45,939,522	47,824,890	1,885,368	4.1%	↑
<b>Total</b>	<b>2,338,081,308</b>	<b>2,306,575,423</b>	<b>-31,505,885</b>	<b>-1.3%</b>	

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

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

Converted Values	2026		2025		Change \$	Change %		
Electoral Area A	344,203,769	14.92%	149,227	350,591,895	14.99%	149,949	\$ (721)	-0.48%
Electoral Area B	293,241,415	12.71%	127,133	302,113,874	12.92%	129,214	\$ (2,082)	-1.61%
Electoral Area D	221,965,619	9.62%	96,232	224,687,382	9.61%	96,099	\$ 133	0.14%
Electoral Area E	178,137,640	7.72%	77,230	179,106,270	7.66%	76,604	\$ 626	0.82%
Electoral Area F	297,698,560	12.91%	129,065	298,389,789	12.76%	127,622	\$ 1,444	1.13%
ToG - Hosp. Purp.	296,021,769	12.83%	128,338	297,289,168	12.72%	127,151	\$ 1,187	0.93%
DoS - Hosp. Purp.	627,481,762	27.20%	272,040	639,963,408	27.37%	273,713	\$ (1,673)	-0.61%
sNGD - Hosp. Purp.	47,824,890	2.07%	20,734	45,939,522	1.96%	19,648	\$ 1,086	5.53%
<b>Total</b>	<b>2,306,575,423</b>	<b>100.0%</b>	<b>1,000,000</b>	<b>2,338,081,308</b>	<b>100.0%</b>	<b>1,000,000</b>	<b>\$ (0)</b>	<b>0.00%</b>

Residential Rate per \$100k for \$1mil in taxes	\$ 4.34	\$ 4.28	\$ 0.06	1.37%
---	---------	---------	---------	-------

## What does this mean?

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

## What if?

Impact on residential rate per million dollars of tax increase

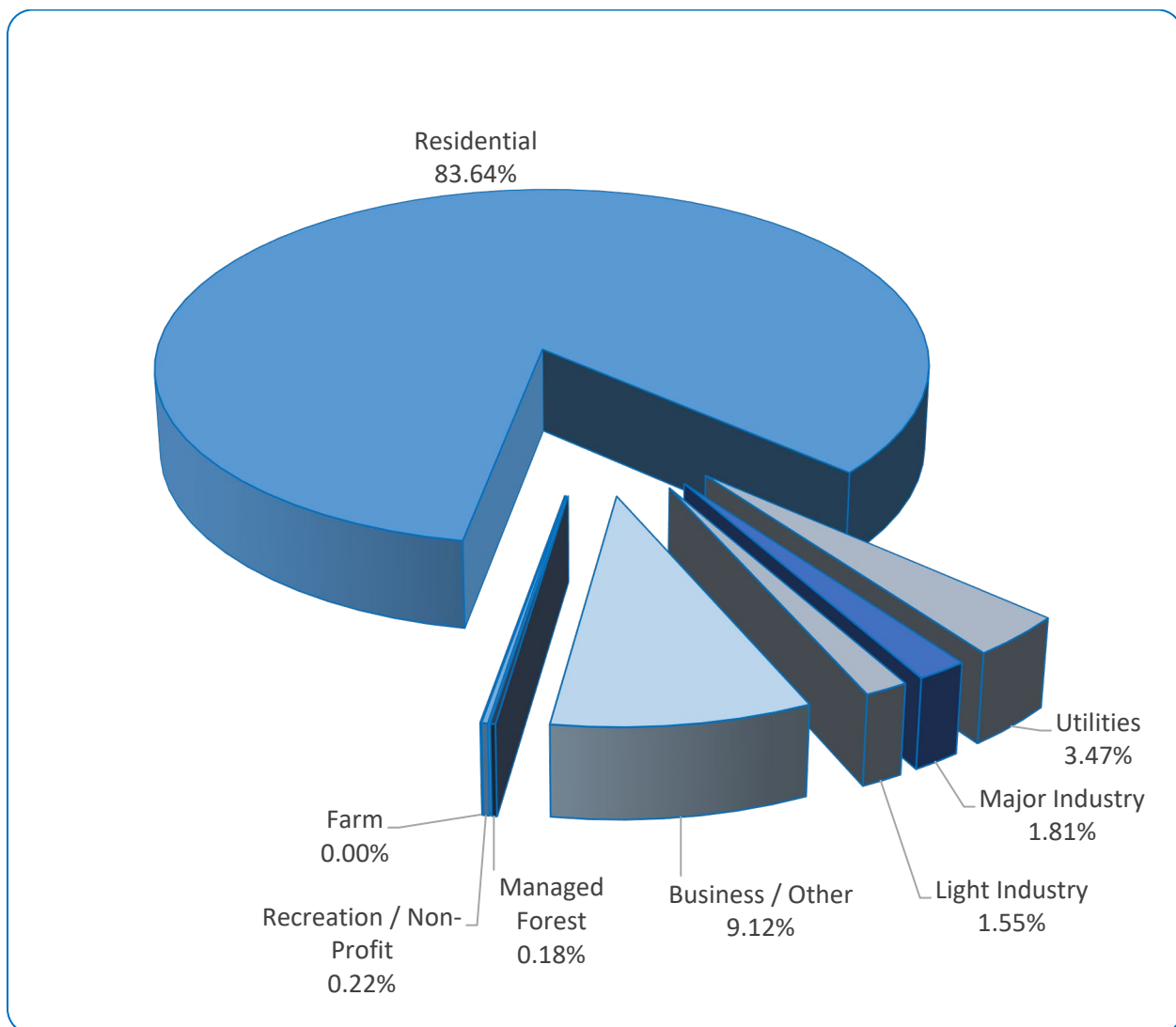
	2025	2026
Taxation = \$1,000,000	\$ 4.28	\$ 4.34
Taxation = \$2,000,000	\$ 8.55	\$ 8.67
Taxation = \$3,000,000	\$ 12.83	\$ 13.01

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

	2025	2026
Assessed value of home \$400,000	17.11	17.34
Assessed value of home \$500,000	21.39	21.68
Assessed value of home \$750,000	32.08	32.52
Assessed value of home \$1,000,000	42.77	43.35

**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	2,903,969	3,011,058	3,014,316	3,014,316	2,996,220
Protective Services	6,996,601	7,028,009	6,912,481	6,900,584	6,917,114
Transportation Services	6,236,256	6,439,975	6,444,069	6,443,171	6,412,099
Environmental Services	5,045,448	5,242,337	5,162,247	5,258,964	5,266,429
Health Services	447,520	447,563	542,428	443,592	384,801
Planning & Development Services	2,234,233	1,647,574	1,647,691	1,647,811	1,647,933
Recreation & Cultural Services	13,726,460	13,987,925	14,013,887	13,935,333	13,505,733
<b>Total</b>	<b>37,590,487</b>	<b>37,804,441</b>	<b>37,737,119</b>	<b>37,643,771</b>	<b>37,130,329</b>

Operating Expenses					
Function	2026	2027	2028	2029	2030
General Government	9,688,004	9,849,175	9,743,648	9,777,513	9,878,041
Protective Services	6,202,264	5,656,651	5,658,984	5,645,710	5,568,414
Transportation Services	9,261,808	9,609,203	9,697,523	9,637,849	9,635,999
Environmental Services	7,921,139	8,580,031	8,626,665	8,731,844	8,880,346
Water & Waste Water	13,193,739	12,647,319	13,080,639	13,050,384	12,014,588
Health Services	405,339	405,382	500,247	401,411	399,347
Planning & Development Services	3,769,740	3,120,127	3,120,318	3,120,513	3,120,712
Recreation & Cultural Services	13,656,660	13,670,755	13,664,008	13,592,154	13,350,226
<b>Total</b>	<b>64,098,693</b>	<b>63,538,643</b>	<b>64,092,032</b>	<b>63,957,378</b>	<b>62,847,673</b>

The total operating expenditures excludes Member Municipality debt payments and includes \$5,383,097 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.

<b>Capital Expenses</b>					
<b>Function</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
General Government	424,090	140,590	140,590	140,590	154,090
Protective Services	671,400	1,081,700	1,298,200	567,100	228,300
Transportation Services	190,089	29,669	29,669	29,669	29,669
Environmental Services	873,942	17,989	17,989	17,989	17,989
Water & Waste Water	6,462,689	5,480,161	3,166,739	27,818,035	3,171,186
Planning & Development Services	-	75,000	-	-	75,000
Recreation & Cultural Services	1,930,060	1,618,200	3,438,000	386,100	978,300
<b>Total</b>	<b>10,552,270</b>	<b>8,443,309</b>	<b>8,091,187</b>	<b>28,959,483</b>	<b>4,654,534</b>

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 SCRD 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 SCRD 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 2026-2030 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	\$750	\$ -
Parcel Tax	\$479.24	\$545	\$65.76

North Pender	2025	2026 (Proposed)	Difference
User Rate	\$1,000	*Note 1	\$ -
Parcel Tax	\$530	\$703.87	\$173.87

South Pender	2025	2026 (Proposed)	Difference
User Rate	\$925	*Note 1	\$ -
Parcel Tax	\$600	\$810	\$210

\*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 variable rate of \$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)	\$ -

## Wastewater

### Frontage Fees

Service	2025 Rate	2026 Rate (Proposed)	Difference
Greaves	\$ 550	\$ 600	\$ 50
Woodcreek	\$ 550	\$ 550	\$ -
Sunnyside	\$ 602	\$ 702	\$ 100
Jolly Roger	\$ 302	\$ 352	\$ 50
Secret Cove	\$ 452	\$ 552	\$ 100
Lee Bay	\$ 352	\$ 402	\$ 50
Square Bay	\$ 367	\$ 417	\$ 50
Langdale	\$ 550	\$ 550	\$ -
Canoe	\$ 574	\$ 624	\$ 50
Merrill	\$ 550	\$ 600	\$ 50
Curran	\$ 403	\$ 453	\$ 50
Roberts Creek	\$ 550	\$ 600	\$ 50
Lily Lake	\$ 354	\$ 404	\$ 50
Painted Boat	\$ 452	\$ 502	\$ 50
Sakinaw	\$ 879.42	\$ 879.42	\$ -

### User Fees

Service	2025 Rate	2026 Rate (Proposed)	Difference
Greaves	\$ 827	\$ 827	\$ -
Woodcreek	\$ 800.74	\$ 800.74	\$ -
Sunnyside	\$ 850	\$ 850	\$ -
Jolly Roger	\$ 1,050	\$ 1,050	\$ -
Secret Cove	\$ 900	\$ 900	\$ -
Lee Bay	\$ 487.67	\$ 565	\$ 77.33
Square Bay	\$ 1,150	\$ 1,150	\$ -
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
<b>General Government</b>											
110	General Government	323,781	275,842	208,796	167,568	280,035	44,987	587,138	276,457	2,164,604	\$ 2,246,395
121	Grant in Aid - Area A	46,736	-	-	-	-	-	-	-	46,736	44,126
122	Grant in Aid - Area B	-	35,179	-	-	-	-	-	-	35,179	30,469
123	Grant in Aid - Areas E & F	-	-	-	1,897	3,169	-	-	-	5,066	(2,958)
125	Grant in Aid - Community Schools	1,778	1,514	1,146	920	1,537	-	3,223	1,518	11,637	10,811
126	Grant in Aid - Greater Gibsons	-	-	-	4,383	7,325	-	-	-	11,708	11,556
127	Grant in Aid - Area D	-	-	41,252	-	-	-	-	-	41,252	38,341
128	Grant in Aid - Area E	-	-	-	30,401	-	-	-	-	30,401	29,426
129	Grant in Aid - Area F	-	-	-	-	30,091	-	-	-	30,091	27,083
130	UBCM/Elections	76,334	65,032	49,225	39,505	66,020	-	-	-	296,116	237,224
136	Regional Sustainability	33,756	28,758	21,768	17,470	29,195	4,690	61,213	28,822	225,673	246,792
150	Feasibility - Regional	-	-	-	-	-	-	-	-	-	-
151	Feasibility- Area A	2,061	-	-	-	-	-	-	-	2,061	38,726
152	Feasibility- Area B	-	-	-	-	-	-	-	-	-	-
153	Feasibility- Area D	-	-	-	-	-	-	-	-	-	-
154	Feasibility- Area E	-	-	-	-	-	-	-	-	-	-
155	Feasibility- Area F	-	-	-	-	3,445	-	-	-	3,445	87,441
<b>Protective Services</b>											
200	Bylaw Enforcement	144,957	123,495	93,478	75,021	125,372	20,141	-	-	582,464	563,902
204	Halfmoon Bay Smoke Control	-	1,435	-	-	-	-	-	-	1,435	1,250
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210	Gibsons & District Fire Protection	-	-	-	730,786	480,812	-	-	1,212,299	2,423,897	2,111,685
212	Roberts Creek Fire Protection	-	-	1,181,339	-	-	-	-	-	1,181,339	1,044,962
216	Halfmoon Bay Fire Protection	-	1,199,728	-	-	-	-	-	-	1,199,728	1,088,011
218	Egmont & District Fire Protection	302,406	-	-	-	-	-	-	-	302,406	276,402
220	911 Emergency Telephone	83,915	71,490	54,114	43,429	72,577	11,659	152,169	71,650	561,003	530,900
222	SCEP	102,399	87,238	66,034	52,995	88,564	14,228	185,688	87,432	684,578	643,045
290	Animal Control	-	17,736	13,425	10,774	12,127	2,893	-	-	56,956	52,357
291	Keats Island Dog Control	-	-	-	-	2,795	-	-	-	2,795	268
<b>Transportation Services</b>											
310	Transit	-	782,152	592,040	475,140	794,040	127,562	1,664,832	783,894	5,219,660	4,412,196
320	Regional Street Lighting	11,623	9,902	7,496	6,016	10,053	-	-	-	45,090	33,685
322	Langdale Street Lighting	-	-	-	-	2,539	-	-	-	2,539	2,442
324	Granthams Street Lighting	-	-	-	-	2,539	-	-	-	2,539	2,442
326	Veterans Street Lighting	-	-	-	509	-	-	-	-	509	489
328	Spruce Street Lighting	-	-	255	-	-	-	-	-	255	235
330	Woodcreek Street Lighting	-	-	-	2,056	-	-	-	-	2,056	1,731
332	Fircrest Street Lighting	-	-	-	1,143	-	-	-	-	1,143	515
334	Hydaway Street Lighting	-	255	-	-	-	-	-	-	255	235
336	Sunnyside Street Lighting	-	-	-	1,014	-	-	-	-	1,014	976
340	Burns Road Street Lighting	-	-	-	-	555	-	-	-	555	773
342	Stewart Road Street Lighting	-	-	-	-	509	-	-	-	509	489
345	Ports	-	194,647	157,572	111,227	463,446	-	-	-	926,892	821,534
346	Langdale Dock	-	-	-	-	33,240	-	-	-	33,240	32,979

	Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2026 Taxation	2025 Taxation	
<b>Environmental Services</b>											
350	Solid Waste	754,697	642,957	486,679	390,582	652,730	104,860	1,368,553	644,390	5,045,448	5,273,111
<b>Health Services</b>											
400	Cemetery	32,292	27,511	20,824	16,712	27,929	4,487	58,558	27,572	215,886	167,998
410	Pender Harbour Health Clinic	231,634	-	-	-	-	-	-	-	231,634	197,255
<b>Planning &amp; Development Services</b>											
500	Regional Planning	31,337	26,697	20,208	16,218	27,103	4,354	56,826	26,757	209,502	204,440
504	Rural Planning	549,213	437,956	354,169	284,237	319,933	-	-	-	1,945,508	1,813,001
510	Civic Addressing	-	-	-	-	-	-	-	-	-	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520	Building Inspection	-	-	-	-	-	-	-	-	-	-
531	Economic Development - A	39,713	-	-	-	-	-	-	-	39,713	(17,612)
532	Economic Development - B	-	9,095	-	-	-	-	-	-	9,095	(43,178)
533	Economic Development - D	-	-	7,897	-	-	-	-	-	7,897	(39,103)
534	Economic Development - E	-	-	-	9,288	-	-	-	-	9,288	(22,255)
535	Economic Development - F	-	-	-	-	13,230	-	-	-	13,230	(37,283)
540	Hillside	-	-	-	-	-	-	-	-	-	-
<b>Recreation &amp; Cultural Services</b>											
615	Community Recreation Facilities	-	1,340,082	824,283	764,805	1,130,480	289,602	2,323,202	1,055,717	7,728,172	7,278,957
625	PH Pool	707,163	-	-	-	-	-	-	-	707,163	695,172
630	Joint Use - School Facilities	8,440	7,191	5,443	4,368	7,300	-	15,306	7,207	55,255	51,080
640	Gibsons Library	-	-	-	220,708	368,841	-	-	364,128	953,677	910,703
643	Egmont/Pender Harbour Libraray	67,450	-	-	-	-	-	-	-	67,450	66,581
645	Halfmoon Bay Library Service	-	185,971	-	-	-	-	-	-	185,971	184,268
646	Roberts Creek Library Service	-	-	225,237	-	-	-	-	-	225,237	219,479
648	Museum Service	31,402	26,753	20,250	16,252	27,159	4,363	56,944	26,812	209,935	191,815
650	Community Parks	805,275	686,047	519,295	416,758	696,475	-	-	-	3,123,850	3,223,839
665	Bike & Walking Paths	-	14,071	8,273	7,678	11,316	-	-	-	41,338	71,733
667	Area A Bike & Walking Paths	11,162	-	-	-	-	-	-	-	11,162	12,752
670	Recreation Programs	30,136	25,675	19,434	15,597	17,555	4,187	54,649	25,732	192,965	196,138
680	Dakota Ridge	33,548	28,581	21,634	17,363	29,016	4,661	60,836	28,645	224,285	259,002
<b>Total</b>		<b>\$4,463,208</b>	<b>\$6,352,993</b>	<b>\$5,021,567</b>	<b>\$3,952,819</b>	<b>\$5,839,054</b>	<b>\$ 642,675</b>	<b>\$6,649,139</b>	<b>\$4,669,033</b>	<b>\$ 37,590,487</b>	<b>\$35,526,828</b>
Percentage of Total Taxation		<b>11.87%</b>	<b>16.90%</b>	<b>13.36%</b>	<b>10.52%</b>	<b>15.53%</b>	<b>1.71%</b>	<b>17.69%</b>	<b>12.42%</b>		

**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	89,203	373,230	364,952	307,471	332,606	61,148	197,073	337,976	\$ 2,063,659
<b>% Change</b>	<b>2.04%</b>	<b>6.24%</b>	<b>7.84%</b>	<b>8.43%</b>	<b>6.04%</b>	<b>10.52%</b>	<b>3.05%</b>	<b>7.80%</b>	<b>5.81%</b>

\*Calculations are based on the 2025 completed assessment roll

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

	Area A**	Area B***	Area D	Area E	Area F***	sNGD	DoS	ToG
<b>Average Residential % Chg*</b>	<b>1.53%</b>	<b>4.17%</b>	<b>7.76%</b>	<b>8.01%</b>	<b>2.02%</b>	<b>-0.91%</b>	<b>3.38%</b>	<b>9.07%</b>

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

\*\*excludes Egmont & District Fire Protection

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

# Area A Islands Taxation Summary

Function	Area A Taxation	Area A (Non Egmont Fire)	Area A (Egmont Fire)	Islands Portion	2025 Residential Rate Per \$100,000 of AV*	2025 Area A Taxation	2025 % of total budget paid by Islands
110 General Government	323,781	274,448	27,642	21,690	9.41	2,164,604	1.00%
121 Grant in Aid - Area A	46,736	39,615	3,990	3,131	1.36	46,736	6.70%
125 Grant in Aid - Community Schools	1,778	1,507	152	119	0.05	11,637	1.02%
130 UBCM/AVICC & Elections	76,334	64,703	6,517	5,114	2.22	296,116	1.73%
136 Regional Sustainability	33,756	28,613	2,882	2,261	0.98	225,673	1.00%
150 Feasibility - Regional	-	-	-	-	-	-	-
200 Bylaw Enforcement	144,957	122,871	12,376	9,711	4.21	582,464	1.67%
218 Egmont & District Fire Protection	302,406	256,330	25,817	20,258	8.79	302,406	6.70%
220 Emergency Telephone - 911	83,915	71,129	7,164	5,621	2.44	561,003	1.00%
222 Sunshine Coast Emergency Planning	102,399	86,797	8,742	6,860	2.97	684,578	1.00%
320 Regional Street Lighting	11,623	9,852	992	779	0.34	45,090	1.73%
350 Regional Solid Waste	754,697	639,708	64,431	50,557	21.93	5,045,448	1.00%
400 Cemetery	32,292	27,372	2,757	2,163	0.94	215,886	1.00%
410 Pender Harbour Health Clinic	231,634	196,341	19,775	15,517	6.73	231,634	6.70%
500 Regional Planning	31,337	26,563	2,675	2,099	0.91	209,502	1.00%
504 Rural Planning	549,213	465,532	46,888	36,792	15.96	1,945,508	1.89%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	39,713	33,662	3,390	2,660	1.15	39,713	6.70%
625 PH Pool	707,163	642,455	64,708	-	67.09	707,163	0.00%
630 Joint Use School Facilities	8,440	7,154	721	565	0.25	55,255	1.02%
643 Egmont/Pender Harbour Library	67,450	57,173	5,758	4,519	1.96	67,450	6.70%
648 Museum Funding	31,402	26,617	2,681	2,104	0.91	209,935	1.00%
650 Community Parks	805,275	682,580	68,749	53,946	23.40	3,123,850	1.73%
667 Area A Bike & Walking Paths	11,162	9,461	953	748	0.99	11,162	6.70%
670 Recreation Programs - Regional	30,136	25,545	2,573	2,019	0.88	192,965	1.05%
680 Dakota Ridge Recreation Area	33,548	28,437	2,864	2,247	0.97	224,285	1.00%
	<b>4,461,147</b>			<b>251,481</b>			
				<b>5.6%</b>			

2025 Taxation (PY)	\$239,359
\$ Change	12,122
% Change	5.06%

\*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	275,842	17,651	258,191	9.41	209,798	48,393
122 Grant in Aid - B	35,179	2,251	32,928	1.20	26,756	6,172
125 Grant in Aid - Community Schools	1,514	97	1,418	0.05	1,152	266
130 UBCM/AVICC & Elections	65,032	4,161	60,870	2.22	49,461	11,409
136 Regional Sustainability	28,758	1,840	26,918	0.98	21,873	5,045
150 Feasibility-Regional	-	-	-	-	-	-
152 Feasibility Studies - Area B	-	-	-	-	-	-
200 Bylaw Enforcement	123,495	7,902	115,593	4.21	93,927	21,666
204 Halfmoon Bay Smoke Control	1,435	92	1,343	0.05	1,091	252
216 HB VFD	1,199,728	-	1,199,728	-	974,863	224,865
220 Emergency Telephone - 911	71,490	4,575	66,916	2.44	54,374	12,542
222 Sunshine Coast Emergency Planning	87,238	5,582	81,656	2.97	66,351	15,305
290 Animal Control	17,736	1,135	16,601	0.60	13,490	3,112
310 Public Transit	782,152	50,050	732,102	26.67	594,884	137,218
320 Regional Street Lighting	9,902	634	9,269	0.34	7,532	1,737
334 Hydaway St Lighting	255	-	255	-	207	48
345 Ports	194,647	12,455	182,192	6.64	148,044	34,148
350 Regional Solid Waste	642,957	41,143	601,815	21.93	489,016	112,798
400 Cemetery	27,511	1,760	25,751	0.94	20,924	4,826
500 Regional Planning	26,697	1,708	24,989	0.91	20,305	4,684
504 Rural Planning	437,956	-	437,956	-	355,870	82,086
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	9,095	582	8,513	0.31	6,917	1,596
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,340,082	-	1,340,082	-	1,088,910	251,172
630 Joint Use School Facilities	7,191	460	6,731	0.25	5,469	1,262
645 Halfmoon Bay Library Service	185,971	-	185,971	-	151,114	34,857
648 Museum Funding	26,753	1,712	25,041	0.91	20,347	4,693
650 Community Parks	686,047	43,900	642,147	23.40	521,789	120,358
665 Bicycle & Walking Paths	14,071	420	13,652	0.22	11,093	2,559
670 Recreation Programs - Regional	25,675	1,643	24,032	0.88	19,527	4,504
680 Dakota Ridge Recreation Area	28,581	1,829	26,752	0.97	21,738	5,014
	<b>6,352,993</b>	<b>203,582</b>	<b>6,149,411</b>		<b>4,996,825</b>	<b>1,152,586</b>
		<b>3.2%</b>	<b>96.8%</b>			
2025 Taxation (PY)		194,182	5,785,581		4,838,069	947,512
\$ Change		9,400	363,830		158,756	205,074
% Change		4.84%	6.29%		3.28%	21.64%
<b>Average Residential % Change</b>		<b>4.79%</b>				

**\*NOTE: Residential rate for [665] Bicycle and Walking Paths applicable to assessed improvements only.**

# Area F Islands Taxation Summary

Function	Area F Taxation	Islands Portion	Mainland Portion	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	280,035	91,423	188,612	9.41	9.41	150,573	38,039
123 Grant in Aid - E&F	3,169	1,035	2,135	0.11	0.11	1,704	431
125 Grant in Aid - Community	1,537	502	1,036	0.05	0.05	827	209
126 Greater Gibson Community	7,325	2,391	4,934	0.25	0.25	3,939	995
129 Grant in Aid - Area F	30,091	9,824	20,267	1.01	1.01	16,180	4,087
130 UBCMAVICC & Elections	66,020	21,554	44,467	2.22	2.22	35,499	8,968
136 Regional Sustainability	29,195	9,531	19,664	0.98	0.98	15,698	3,966
150 Feasibility- Regional	-	-	-	-	-	-	-
155 Feasibility- Area F	3,445	1,125	2,320	0.12	0.12	1,852	468
200 Bylaw Enforcement	125,372	40,930	84,442	4.21	4.21	67,412	17,030
210 Gibsons & District Fire Protection	480,812	-	480,812	41.25	-	480,812	-
220 Emergency Telephone - 911	72,577	23,694	48,883	2.44	2.44	39,024	9,859
222 Sunshine Coast Emergency	88,564	28,913	59,651	2.97	2.97	47,620	12,030
290 Animal Control	12,127	-	12,127	0.60	-	9,682	2,446
291 Keats Island Dog Control	-	2,795	-	1.17	0.29	-	-
310 Public Transit	794,040	259,229	534,811	26.67	26.67	426,950	107,860
320 Regional Street Lighting	10,053	3,282	6,771	0.34	0.34	5,405	1,366
322 Langdale St Lighting	2,539	-	2,539	1.86	-	2,539	-
324 Granthams St Lighting	2,539	-	2,539	1.20	-	2,539	-
340 Burns Rd St Lighting	555	-	555	4.43	-	555	-
342 Steward Rd St Lighting	509	-	509	21.23	-	509	-
345 Ports	463,446	151,301	312,145	15.57	15.57	249,192	62,953
346 Langdale Dock	33,240	33,240	-	3.41	3.42	-	-
350 Regional Solid Waste	652,730	213,096	439,634	21.93	21.93	350,969	88,665
400 Cemetery	27,929	9,118	18,811	0.94	0.94	15,017	3,794
500 Regional Planning	27,103	8,848	18,255	0.91	0.91	14,573	3,682
504 Rural Planning	319,933	-	319,933	15.96	-	255,409	64,524
510 Civic Addressing	-	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-	-
535 Economic Development - Area F	13,230	4,319	8,911	0.44	0.44	7,114	1,797
540 Hillside	-	-	-	-	-	-	-
615 Community Recreation Facilities	1,130,480	-	1,130,480	110.82	-	734,482	395,998
630 Joint Use School Facilities	7,300	2,383	4,917	0.25	0.25	3,925	992
640 Gibson & Area Library	368,841	120,415	248,426	12.39	12.39	198,323	50,102
648 Museum Funding	27,159	8,867	18,293	0.91	0.91	14,603	3,689
650 Community Parks	696,475	227,377	469,097	23.40	23.40	374,490	94,607
665 Bicycle & Walking Paths	11,316	-	11,316	1.11	-	7,352	3,964
670 Recreation Programs - Regional	17,555	-	17,555	-	-	14,015	3,541
680 Dakota Ridge Recreation Area	29,016	9,473	19,543	0.97	0.97	15,602	3,941
	<b>5,839,054</b>	<b>1,284,665</b>	<b>4,554,388</b>			<b>3,564,385</b>	<b>990,003</b>
		<b>22.0%</b>	<b>78.0%</b>				
2025 Taxation (PY)		\$ 1,163,059	\$ 4,358,403			\$ 3,507,879	\$ 850,524
\$ Change		121,607	195,985			56,506	139,479
% Change		10.46%	4.50%			1.61%	16.40%
<b>Average Residential % Change - Keats</b>		<b>5.44%</b>					
<b>Average Residential % Change - Gambier</b>		<b>10.65%</b>					

# Average Residential Taxation and Fees

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCR D services (excluding local street lighting and 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	shishálh Nation Government District	Town of Gibsons	
<b>2026 Taxation &amp; User Fees</b>									
General	\$ 623.97	\$ 1,395.31	\$ 1,815.68	\$ 1,355.26	\$ 1,493.14	\$ 637.68	\$ 403.34	\$ 763.10	
Fire Protection	-	589.26	730.42	407.33	422.12	-	-	385.30	
Rec. Facilities & Bike Paths**	113.80	397.26	500.00	428.70	386.72	332.33	168.44	304.44	
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	
<b>Total SCR D Taxation/User Fees</b>	<b>\$ 760.33</b>	<b>\$ 3,911.44</b>	<b>\$ 4,575.72</b>	<b>\$ 3,720.90</b>	<b>\$ 3,831.59</b>	<b>\$ 2,272.99</b>	<b>\$ 1,874.76</b>	<b>\$ 1,460.82</b>	
<b>2025 Taxation &amp; User Fees</b>									
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	
<b>Total SCR D Taxation/User Fees</b>	<b>\$ 749.20</b>	<b>\$ 3,843.43</b>	<b>\$ 4,383.65</b>	<b>\$ 3,585.81</b>	<b>\$ 3,813.42</b>	<b>\$ 2,282.53</b>	<b>\$ 1,921.23</b>	<b>\$ 1,447.02</b>	
<b>Increase / (Decrease) in Taxation / Fees</b>	<b>\$ 11.14</b>	<b>\$ 68.01</b>	<b>\$ 192.07</b>	<b>\$ 135.09</b>	<b>\$ 18.16</b>	<b>\$ (9.55)</b>	<b>\$ (46.47)</b>	<b>\$ 13.81</b>	
<b>% Change</b>	<b>1.49%</b>	<b>1.77%</b>	<b>4.38%</b>	<b>3.77%</b>	<b>0.48%</b>	<b>-0.42%</b>	<b>-2.42%</b>	<b>0.95%</b>	
***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	
<b>2026 Taxation &amp; User Fees</b>							
General	\$ 666.51	\$ 1,003.39	\$ 951.51	\$ 1,457.39	\$ 1,008.74	\$ 1,242.79	
Fire Protection	639.86	-	-	-	-	-	
Rec. Facilities & Bike Paths**	125.29	255.99	204.53	3.04	-	-	
User Fees & Parcel Taxes	1,317.56	726.43	832.56	-	-	1,295.00	
<b>Total SCR D Taxation/User Fees</b>	<b>\$ 2,749.23</b>	<b>\$ 1,985.81</b>	<b>\$ 1,988.60</b>	<b>\$ 1,460.43</b>	<b>\$ 1,008.74</b>	<b>\$ 2,537.79</b>	
<b>2025 Taxation &amp; User Fees</b>							
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	552.56	622.56	-	-	1,229.24	
<b>Total SCR D Taxation/User Fees</b>	<b>\$ 2,609.38</b>	<b>\$ 1,806.91</b>	<b>\$ 1,772.08</b>	<b>\$ 1,393.74</b>	<b>\$ 911.61</b>	<b>\$ 2,407.92</b>	
<b>Increase / (Decrease) in Taxation / Fees</b>	<b>\$ 139.85</b>	<b>\$ 178.90</b>	<b>\$ 216.52</b>	<b>\$ 66.70</b>	<b>\$ 97.13</b>	<b>\$ 129.87</b>	
<b>% Change</b>	<b>5.36%</b>	<b>9.90%</b>	<b>12.22%</b>	<b>4.79%</b>	<b>10.65%</b>	<b>5.39%</b>	
**taxed on assessed improvements only							



# Key Financial Policies and Fund Structures

# Financial Sustainability

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

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

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

## Revenue Budget Policy

### Revenue Growth

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

### Fees & Charges

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

## Alternate Revenues

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

## One-Time Revenues

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

# Expense Policy

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

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

# Debt Management Policy

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

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

# Support Services

The Support Service Allocation Policy's purpose is to define the process for allocating the costs of general administration (support service costs) for the 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**

<b>Function #</b>	<b>Service Name</b>
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
<b>Office of the CAO</b>	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
<b>Human Resource Services</b>	4.87	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
<b>Administration and Legislative Services</b>									
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
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
<b>Corporate Services</b>									
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)
<b>Infrastructure Services</b>									
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	47.25	46.39	46.04	46.04	45.69	1.31
Solid Waste Services	13.45	14.57	15.61	15.07	15.22	15.22	15.22	15.22	(0.54)
	61.78	64.79	70.55	71.32	70.61	70.26	70.26	69.91	0.77
<b>Planning &amp; Development Services</b>									
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	11.10	9.10	9.10	9.10	9.10	-
Building Services	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
Bylaw Services	2.65	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
	21.73	24.93	26.06	25.63	23.33	23.33	23.33	23.33	(0.43)
<b>Protective Services</b>	12.91	15.46	17.36	17.09	13.71	13.71	13.71	13.71	(0.27)
<b>Community Services</b>									
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	18.72	19.27	19.27	19.27	19.27	0.53
Parks	12.82	12.96	12.89	12.81	12.82	12.82	12.82	12.82	(0.08)
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	111.89	112.45	112.45	112.45	112.45	3.40
<b>Total Full Time Equivalent Positions</b>	<b>245.05</b>	<b>259.88</b>	<b>270.50</b>	<b>274.02</b>	<b>268.00</b>	<b>267.65</b>	<b>267.65</b>	<b>267.50</b>	<b>3.52</b>

0.85 Full year impact of new FTEs approved in 2025  
 0.80 New Permanent FTE's Approved in 2026  
 0.20 Temporary Elections FTE  
 -4.31 Temporary FTE's approved prior to 2026  
 0.93 Temporary FTE's approved in 2026  
 5.05 New Permanent FTE's Approved prior to 2026  
 0.00 Carryforwards from 2025  
 3.52

# Internal Support Services

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

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

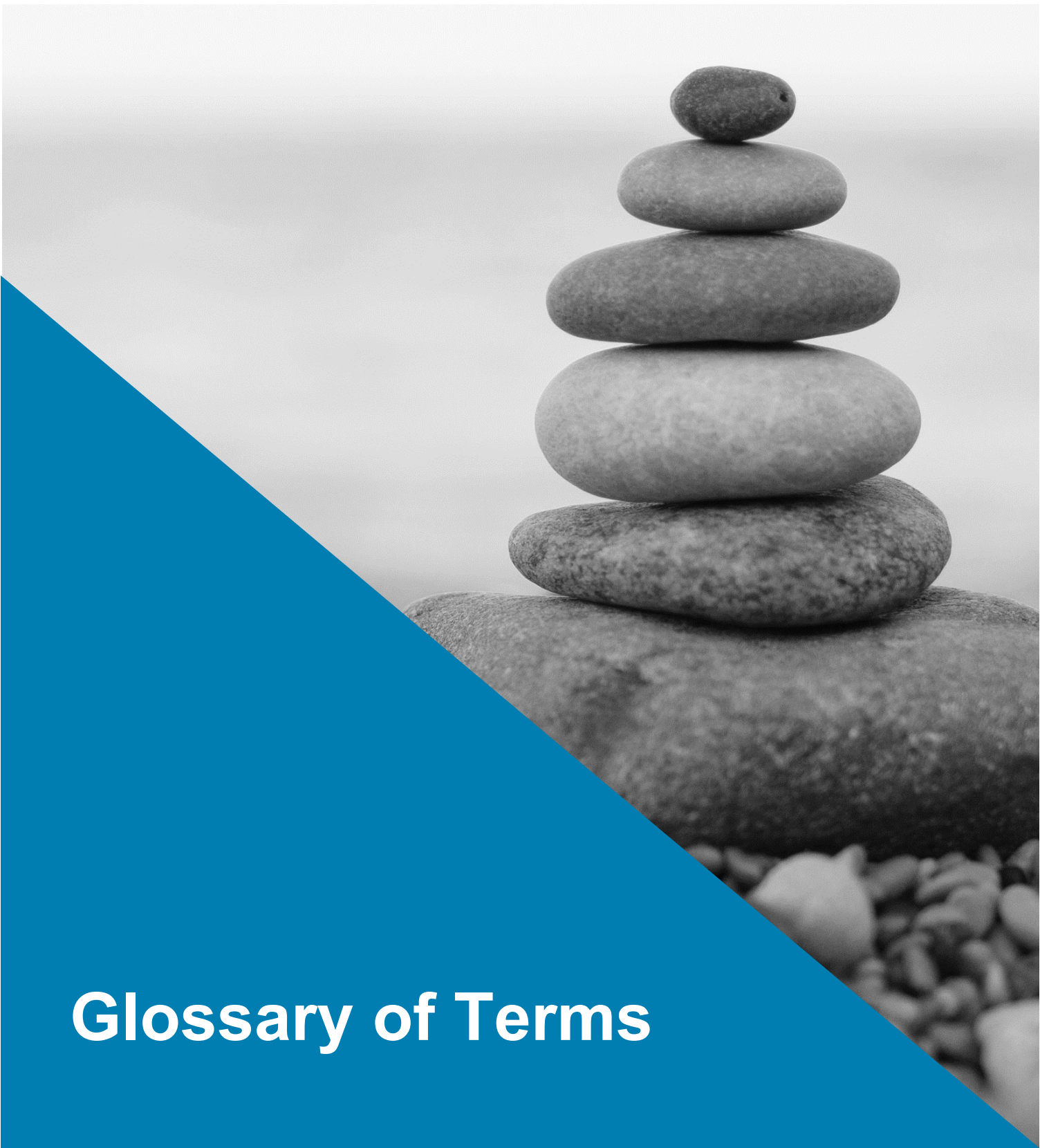
The purpose of the policy is to define the process for allocating support service costs by identifying cost pools and establishing the method by which those costs will be allocated to the services that use them. Allocation methods are based on the principles of fairness, transparency, consistency and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

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

The 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	1,206,087	9,742	0.81%
113	Finance (Includes Asset Mgmt. &	1,760,214	1,980,149	2,243,605	2,312,645	2,446,844	134,199	5.80%
114	Field Rd	510,306	522,646	530,510	598,772	557,931	(40,841)	-6.82%
115	Human Resources	755,915	766,029	824,511	844,492	873,268	28,776	3.41%
117	Information Technology	1,271,807	1,473,260	1,608,381	1,812,098	1,830,429	18,331	1.01%
135	Corporate Sustainability	51,113	55,809	68,238	107,004	105,793	(1,211)	-1.13%
315	Mason Road Works Yard	16,000	66,361	5,925	45,483	92,011	46,528	102.30%
506	Property Information Mapping Services	316,255	332,374	333,467	336,954	351,018	14,064	4.17%
	<b>Total</b>	<b>5,524,118</b>	<b>6,160,357</b>	<b>6,660,332</b>	<b>7,253,793</b>	<b>7,463,381</b>	<b>209,588</b>	<b>2.89%</b>
	Change from Prior Year	158,091	636,239	499,975	593,461	209,588		
	% Change from Prior Year	2.95%	11.52%	8.12%	8.91%	2.89%		



# 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 (CO<sub>2</sub>e) that is emitted by the municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# Appendix A: Detailed Budget Document

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

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

## Service Details and Taxation Impacts

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

## Budget Details

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

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

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

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



# 2026 Budget Report

The information below is as reported on January 30, 2026.



## 2026 Budget Report - Including Taxation Impact

Budget Version:	Round 2 Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	236

Generated Date:	January 30, 2026
-----------------	------------------

# 110 General Government



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

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

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	253,015	249,293	306,076	336,844	324,579	(12,265) (3.64%)	14.99%
Area B - Halfmoon Bay	211,843	212,878	253,541	290,267	279,698	(10,569) (3.64%)	12.92%
Area D - Roberts Creek	160,020	161,953	192,842	215,876	208,016	(7,860) (3.64%)	9.61%
Area E - Elphinstone	122,943	125,816	148,588	172,083	165,817	(6,266) (3.64%)	7.66%
Area F - West Howe Sound	205,518	201,257	248,200	286,689	276,250	(10,439) (3.64%)	12.76%
<b>Member Municipalities</b>							
District of Sechelt	445,762	470,977	544,534	614,868	592,480	(22,388) (3.64%)	27.37%
Town of Gibsons	196,460	204,715	243,735	285,631	275,231	(10,400) (3.64%)	12.72%
shíshálh Nation Government District	31,956	30,862	37,797	44,138	42,531	(1,607) (3.64%)	1.96%
<b>Net Taxes Levied</b>	<b>1,627,517</b>	<b>1,657,752</b>	<b>1,975,313</b>	<b>2,246,395</b>	<b>2,164,604</b>	<b>(81,791) (3.64%)</b>	<b>100.00%</b>

### 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 2 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	2,164,604	2,306,985	2,306,985	2,306,985	2,236,309
Government Transfers	973,802	839,050	995,803	1,007,155	1,007,155	1,007,155	1,007,155
User Fees & Service Charges	25	-	-	-	-	-	-
Investment Income	621,728	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries	1,199,157	1,196,345	1,206,087	1,226,041	1,226,041	1,226,041	1,226,041
Other Revenue	40,969	8,406	8,406	8,406	8,406	8,406	8,406
<b>Total Revenues</b>	<b>5,198,644</b>	<b>4,445,196</b>	<b>4,529,900</b>	<b>4,703,587</b>	<b>4,703,587</b>	<b>4,703,587</b>	<b>4,632,911</b>

## Expenses

Administration	807,900	807,902	845,134	845,134	845,134	845,134	845,134
Wages and Benefits	2,277,666	2,498,032	2,422,806	2,529,891	2,529,891	2,529,891	2,459,215
Operating	458,895	750,277	512,157	537,407	497,407	497,407	497,407
Amortization of Tangible Capital Assets	5,213	10,375	2,658	2,658	2,658	2,658	2,658
<b>Total Expenses</b>	<b>3,549,674</b>	<b>4,066,586</b>	<b>3,782,755</b>	<b>3,915,090</b>	<b>3,875,090</b>	<b>3,875,090</b>	<b>3,804,414</b>

## Other

Capital Expenditures	28,467	25,176	13,500	-	-	-	13,500
Transfer to/(from) Reserves	(81,667)	(258,065)	(47,500)	(24,000)	16,000	16,000	2,500
Transfer to/(from) Appropriated Surplus	1,331,617	621,874	783,803	815,155	815,155	815,155	815,155
Unfunded Amortization	(5,213)	(10,375)	(2,658)	(2,658)	(2,658)	(2,658)	(2,658)
Transfer (to)/from Unfunded Liability	(21,473)	-	-	-	-	-	-
<b>Total Other</b>	<b>1,251,731</b>	<b>378,610</b>	<b>747,145</b>	<b>788,497</b>	<b>828,497</b>	<b>828,497</b>	<b>828,497</b>

General Government (Surplus)/Deficit:

(397,239)

-

-

-

-

-

-

## Capital Project Summary

### General Government

110

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1121 Replace Director Tablets	-	-	13,500	-	-	-	13,500
CP1324 Hybrid Meeting Solutions and Board Room Modifications	28,467	25,176	-	-	-	-	-
<b>Capital Projects Total:</b>	<b>28,467</b>	<b>25,176</b>	<b>13,500</b>				<b>13,500</b>

## 111 Asset Management



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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

# Asset Management

111

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Investment Income	1,494	-	-	-	-	-	-
Internal Recoveries	328,987	328,688	346,470	369,125	369,125	369,125	369,125
<b>Total Revenues</b>	<b>330,481</b>	<b>328,688</b>	<b>346,470</b>	<b>369,125</b>	<b>369,125</b>	<b>369,125</b>	<b>369,125</b>

## Expenses

Wages and Benefits	312,960	306,525	324,307	346,962	346,962	346,962	346,962
Operating	5,976	22,163	22,163	22,163	22,163	22,163	22,163
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>318,936</b>	<b>328,688</b>	<b>346,470</b>	<b>369,125</b>	<b>369,125</b>	<b>369,125</b>	<b>369,125</b>

## Other

Unfunded Amortization	-	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Asset Management (Surplus)/Deficit:</b>	<b>(11,545)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	-----------------	----------	----------	----------	----------	----------	----------

## 113 Finance



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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



# Capital Project Summary

Finance		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
113	2025	2025	2026	2027	2028	2029	2030	
CP1410 Budget Software	-	249,996	-	-	-	-	-	
<b>Capital Projects Total:</b>		<b>249,996</b>						

## 114 Administration Office

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

**Source of Funding:** Internal Recovery

---



## Taxation Impact

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

**Administration Office**
**114**

Actuals

 Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Investment Income	132,422	101,693	109,726	-	-	-	-
Internal Recoveries	599,077	598,772	557,931	408,487	407,658	406,814	405,984
<b>Total Revenues</b>	<b>731,499</b>	<b>700,465</b>	<b>667,657</b>	<b>408,487</b>	<b>407,658</b>	<b>406,814</b>	<b>405,984</b>

**Expenses**

Wages and Benefits	11,048	47,756	48,804	49,781	50,006	50,236	50,470
Operating	217,658	315,809	296,408	296,408	296,408	296,408	296,408
Debt Charges - Interest	144,060	144,058	74,585	4,298	3,244	2,170	1,106
Amortization of Tangible Capital Assets	107,208	103,717	107,211	107,211	107,211	107,211	107,211
<b>Total Expenses</b>	<b>479,974</b>	<b>611,340</b>	<b>527,008</b>	<b>457,698</b>	<b>456,869</b>	<b>456,025</b>	<b>455,195</b>

**Other**

Capital Expenditures	3,086	262,452	190,000	-	-	-	-
Proceeds from Long Term Debt	-	-	(190,000)	-	-	-	-
Debt Principal Repayment	200,831	200,827	227,860	38,000	38,000	38,000	38,000
Transfer to/(from) Reserves	47,668	12,548	20,000	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus	(7,265)	(282,985)	-	-	-	-	-
Transfer to/(from) Other Funds	943	-	-	-	-	-	-
Unfunded Amortization	(107,208)	(103,717)	(107,211)	(107,211)	(107,211)	(107,211)	(107,211)
<b>Total Other</b>	<b>138,055</b>	<b>89,125</b>	<b>140,649</b>	<b>(49,211)</b>	<b>(49,211)</b>	<b>(49,211)</b>	<b>(49,211)</b>

**Administration Office (Surplus)/Deficit:**
**(113,470)**
**-**
**-**
**-**
**-**
**-**
**-**

# Capital Project Summary

Administration Office		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
<b>114</b>								
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	3,086	262,452	-	-	-	-	-
CP1475	Field Road Building Carpet Replacement	-	-	189,996	-	-	-	-
<b>Capital Projects Total:</b>		<b>3,086</b>	<b>262,452</b>	<b>189,996</b>				

## 115 Human Resources

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

**Source of Funding:** Internal Recovery

---



### Taxation Impact

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



## 116 Purchasing & Risk Management



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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

## Purchasing & Risk Management

116

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

### Revenues

Investment Income	8,057	-	-	-	-	-	-
Internal Recoveries	503,209	502,774	567,407	524,127	524,127	524,127	524,127
<b>Total Revenues</b>	<b>511,266</b>	<b>502,774</b>	<b>567,407</b>	<b>524,127</b>	<b>524,127</b>	<b>524,127</b>	<b>524,127</b>

### Expenses

Wages and Benefits	452,651	466,409	531,042	487,762	487,762	487,762	487,762
Operating	11,300	42,815	16,365	76,365	16,365	16,365	76,365
<b>Total Expenses</b>	<b>463,951</b>	<b>509,224</b>	<b>547,407</b>	<b>564,127</b>	<b>504,127</b>	<b>504,127</b>	<b>564,127</b>

### Other

Transfer to/(from) Reserves	25,866	(6,450)	20,000	(40,000)	20,000	20,000	(40,000)
Transfer to/(from) Other Funds	7	-	-	-	-	-	-
<b>Total Other</b>	<b>25,873</b>	<b>(6,450)</b>	<b>20,000</b>	<b>(40,000)</b>	<b>20,000</b>	<b>20,000</b>	<b>(40,000)</b>

Purchasing & Risk Management (Surplus)/Deficit:

(21,442)

-

-

-

-

-

-

## 117 Information Services



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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

**Information Services**
**117**

Actuals

 Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Investment Income	57,865	-	-	-	-	-	-
Internal Recoveries	1,813,569	1,812,098	1,830,429	1,850,310	1,850,752	1,851,202	1,851,661
<b>Total Revenues</b>	<b>1,871,434</b>	<b>1,812,098</b>	<b>1,830,429</b>	<b>1,850,310</b>	<b>1,850,752</b>	<b>1,851,202</b>	<b>1,851,661</b>

**Expenses**

Wages and Benefits	874,224	949,765	972,450	991,898	991,898	991,898	991,898
Operating	635,380	776,602	686,979	687,412	687,854	688,304	688,763
Amortization of Tangible Capital Assets	175,886	132,608	177,473	177,473	177,473	177,473	177,473
<b>Total Expenses</b>	<b>1,685,490</b>	<b>1,858,975</b>	<b>1,836,902</b>	<b>1,856,783</b>	<b>1,857,225</b>	<b>1,857,675</b>	<b>1,858,134</b>

**Other**

Capital Expenditures	125,295	352,519	220,590	140,590	140,590	140,590	140,590
Transfer to/(from) Reserves	35,293	(266,788)	(49,590)	30,410	30,410	30,410	30,410
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(329)	-	-	-	-	-	-
Unfunded Amortization	(175,886)	(132,608)	(177,473)	(177,473)	(177,473)	(177,473)	(177,473)
<b>Total Other</b>	<b>(15,627)</b>	<b>(46,877)</b>	<b>(6,473)</b>	<b>(6,473)</b>	<b>(6,473)</b>	<b>(6,473)</b>	<b>(6,473)</b>

**Information Services (Surplus)/Deficit:**
**(201,571)**
**-**
**-**
**-**
**-**
**-**
**-**

## Capital Project Summary

### Information Services

117

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1061	Information Technology Hardware (Base Capital)	40,200	161,004	140,592	140,592	140,592	140,592	140,592
CP1373	Server Replacements	67,014	84,960	-	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	65,004	-	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	18,080	41,556	-	-	-	-	-
CP1474	Network Switches & Uninterrupted Power Supply Replacement	-	-	80,004	-	-	-	-
<b>Capital Projects Total:</b>		<b>125,294</b>	<b>352,524</b>	<b>220,596</b>	<b>140,592</b>	<b>140,592</b>	<b>140,592</b>	<b>140,592</b>

## 118 SCRHD Administration

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

**Source of Funding:** Direct Requisition

---



### Taxation Impact

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

**SCRHD Administration**

**118**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Investment Income	323	-	-	-	-	-	-
Internal Recoveries	64	-	-	-	-	-	-
Other Revenue	33,611	33,611	59,524	60,120	60,120	60,120	60,120
<b>Total Revenues</b>	<b>33,998</b>	<b>33,611</b>	<b>59,524</b>	<b>60,120</b>	<b>60,120</b>	<b>60,120</b>	<b>60,120</b>

**Expenses**

Administration	7,116	7,113	7,336	7,336	7,336	7,336	7,336
Wages and Benefits	18,545	61,276	42,012	42,608	42,608	42,608	42,608
Operating	9,761	9,746	10,176	10,176	10,176	10,176	10,176
<b>Total Expenses</b>	<b>35,422</b>	<b>78,135</b>	<b>59,524</b>	<b>60,120</b>	<b>60,120</b>	<b>60,120</b>	<b>60,120</b>

**Other**

Prior Year (Surplus)/Deficit	(44,524)	(44,524)	-	-	-	-	-
<b>Total Other</b>	<b>(44,524)</b>	<b>(44,524)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>SCRHD Administration (Surplus)/Deficit:</b>	<b>(43,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	-----------------	----------	----------	----------	----------	----------	----------

# 121 Grants in Aid - Area A



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour	43,165	43,756	47,242	44,126	46,736	2,610	5.91%	100.00%	335,138	- 1,780 =	286,622			
Area B - Halfmoon Bay									262,247	- 36,713 =	225,534			
Area D - Roberts Creek									220,126	- 42,393 =	177,733			
Area E - Elphinstone									176,002	- 37,602 =	138,400			
Area F - West Howe Sound									246,960	- 42,088 =	204,872			
<b>Member Municipalities</b>														
District of Sechelt									583,818	- 3,249 =	580,569			
Town of Gibsons									248,611	- 1,509 =	247,102			
shishálh Nation Government District									30,050	- =	30,050			
<b>Net Taxes Levied</b>	<b>43,165</b>	<b>43,756</b>	<b>47,242</b>	<b>44,126</b>	<b>46,736</b>	<b>2,610</b>	<b>5.91%</b>	<b>100.00%</b>						
<b>Limit by law</b>									2,102,953	- 46,736 - 165,334 =	1,890,883			

### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	44,124	44,126	46,736	47,454	48,188	48,188	48,188
Investment Income	206	-	-	-	-	-	-
Internal Recoveries	40	-	-	-	-	-	-
<b>Total Revenues</b>	<b>44,370</b>	<b>44,126</b>	<b>46,736</b>	<b>47,454</b>	<b>48,188</b>	<b>48,188</b>	<b>48,188</b>

**Expenses**

Administration	2,412	2,412	2,663	2,663	2,663	2,663	2,663
Wages and Benefits	795	950	978	996	996	996	996
Operating	44,194	44,436	43,095	43,795	44,529	44,529	44,529
<b>Total Expenses</b>	<b>47,401</b>	<b>47,798</b>	<b>46,736</b>	<b>47,454</b>	<b>48,188</b>	<b>48,188</b>	<b>48,188</b>

**Other**

Prior Year (Surplus)/Deficit	(3,672)	(3,672)	-	-	-	-	-
<b>Total Other</b>	<b>(3,672)</b>	<b>(3,672)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Grants in Aid - Area A (Surplus)/Deficit:</b>	<b>(641)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	--------------	----------	----------	----------	----------	----------	----------

# 122 Grants in Aid - Area B



**About:** Discretionary grant funding for Area B. This function is funded by Electoral Area B taxpayers only.

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test						
						\$	%		Limit	This GIA	Other GIA	Remaining*			
<b>Electoral Areas</b>															
Area A - Egmont/Pender Harbour										335,138	- 48,516	=	286,622		
Area B - Halfmoon Bay	32,813	33,383	33,866	30,469	35,179	4,710	15.46%	100.00%		<b>262,247</b>	<b>- 35,179</b>	<b>- 1,534</b>	<b>= 225,534</b>		
Area D - Roberts Creek										220,126	- 42,393	=	177,733		
Area E - Elphinstone										176,002	- 37,602	=	138,400		
Area F - West Howe Sound										246,960	- 42,088	=	204,872		
<b>Member Municipalities</b>															
District of Sechelt										583,818	- 3,249	=	580,569		
Town of Gibsons										248,611	- 1,509	=	<b>247,102</b>		
shíshálh Nation Government District										30,050	-	=	30,050		
<b>Net Taxes Levied</b>	<b>32,813</b>	<b>33,383</b>	<b>33,866</b>	<b>30,469</b>	<b>35,179</b>	<b>4,710</b>	<b>15.46%</b>	<b>100.00%</b>							
<b>Limit by law</b>										<b>2,102,953</b>	<b>- 35,179</b>	<b>- 176,891</b>	<b>= 1,890,883</b>		

### 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

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

Actuals

 Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Grants in Lieu of Taxes

11

-

-

-

-

-

-

**Tax Requisitions**

30,468

30,469

35,179

35,834

36,503

36,503

36,503

Investment Income

148

-

-

-

-

-

-

**Internal Recoveries**

30

-

-

-

-

-

-

**Total Revenues**
**30,657**
**30,469**
**35,179**
**35,834**
**36,503**
**36,503**
**36,503**
**Expenses**

Administration

1,788

1,783

1,927

1,927

1,927

1,927

1,927

**Wages and Benefits**

795

950

978

996

996

996

996

Operating

29,273

31,669

32,274

32,911

33,580

33,580

33,580

**Total Expenses**
**31,856**
**34,402**
**35,179**
**35,834**
**36,503**
**36,503**
**36,503**
**Other**
**Prior Year (Surplus)/Deficit**

(3,932)

(3,933)

-

-

-

-

-

**Total Other**
**(3,932)**
**(3,933)**

-

-

-

-

-

**Grants in Aid - Area B (Surplus)/Deficit:**
**(2,733)**

-

-

-

-

-

-

# 123 Grants in Aid - Area E & F



**About:** Discretionary grant funding for Electoral Areas E & F. This function is funded by Electoral Area E & Electoral Area F taxpayers only.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Areas E & F

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test					
								Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>						\$	%						
Area A - Egmont/Pender Harbour								335,138	- 48,516 =	286,622			
Area B - Halfmoon Bay								262,247	- 36,713 =	225,534			
Area D - Roberts Creek								220,126	- 42,393 =	177,733			
Area E - Elphinstone	1,988	2,004	2,060	(1,110)	1,900	3,010 (271.17%)	37.51%	176,002	- 1,900 - 35,702 =	138,400			
Area F - West Howe Sound	3,324	3,206	3,441	(1,848)	3,166	5,014 (271.32%)	62.49%	246,960	- 3,166 - 38,922 =	204,872			
<b>Member Municipalities</b>													
District of Sechelt								583,818	- 3,249 =	580,569			
Town of Gibsons								248,611	- 1,509 =	247,102			
shíshálh Nation Government District								30,050	- =	30,050			
<b>Net Taxes Levied</b>	<b>5,312</b>	<b>5,210</b>	<b>5,501</b>	<b>(2,958)</b>	<b>5,066</b>	<b>8,024 (271.26%)</b>	<b>100.00%</b>						
<b>Limit by law</b>								<b>2,102,953</b>	<b>- 5,066 - 207,004 =</b>	<b>1,890,883</b>			

### 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



# 125 Grants in Aid - Community Schools



**About:** Grant in aid for Community Schools. Funded by All Electoral Areas, the District of Sechelt and the Town of Gibsons.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** Local Government Act - Grants in Aid - Community Schools

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour	1,738	1,694	1,745	1,654	1,780	126	7.62%	15.30%	335,138	- 46,736	=	286,622		
Area B - Halfmoon Bay	1,455	1,447	1,445	1,425	1,534	109	7.65%	13.18%	262,247	- 1,534	- 35,179	= 225,534		
Area D - Roberts Creek	1,099	1,101	1,099	1,060	1,141	81	7.64%	9.80%	220,126	- 1,141	- 41,252	= 177,733		
Area E - Elphinstone	845	855	847	845	909	64	7.57%	7.81%	176,002	- 909	- 36,693	= 138,400		
Area F - West Howe Sound	1,412	1,368	1,415	1,407	1,515	108	7.68%	13.02%	246,960	- 1,515	- 40,573	= 204,872		
<b>Member Municipalities</b>														
District of Sechelt	3,062	3,200	3,104	3,018	3,249	231	7.65%	27.92%	583,818	- 3,249	-	= 580,569		
Town of Gibsons	1,349	1,391	1,389	1,402	1,509	107	7.63%	12.97%	248,611	- 1,509	-	= 247,102		
shísháhl Nation Government District									30,050	-	-	= 30,050		
<b>Net Taxes Levied</b>	<b>10,960</b>	<b>11,055</b>	<b>11,045</b>	<b>10,811</b>	<b>11,637</b>	<b>826</b>	<b>7.64%</b>	<b>100.00%</b>						
<b>Limit by law</b>									2,102,953	- 11,637	- 200,433	= 1,890,883		

### 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

## Grants in Aid - Community Schools

125

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

### Revenues

Grants in Lieu of Taxes	-	-	-	-	-	-	-
Tax Requisitions	10,812	10,811	11,637	11,655	11,655	11,655	11,655
Investment Income	50	-	-	-	-	-	-
Internal Recoveries	10	-	-	-	-	-	-
<b>Total Revenues</b>	<b>10,872</b>	<b>10,811</b>	<b>11,637</b>	<b>11,655</b>	<b>11,655</b>	<b>11,655</b>	<b>11,655</b>

### Expenses

Administration	612	610	659	659	659	659	659
Wages and Benefits	425	950	978	996	996	996	996
Operating	10,032	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Expenses</b>	<b>11,069</b>	<b>11,560</b>	<b>11,637</b>	<b>11,655</b>	<b>11,655</b>	<b>11,655</b>	<b>11,655</b>

### Other

Prior Year (Surplus)/Deficit	(748)	(749)	-	-	-	-	-
<b>Total Other</b>	<b>(748)</b>	<b>(749)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Grants in Aid - Community Schools (Surplus)/Deficit:</b>	<b>(551)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	--------------	----------	----------	----------	----------	----------	----------

# 126 Greater Gibsons Community Participation



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios		Grants-in-Aid Limit Test					
							\$	%	Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour										335,138	- 48,516 =	286,622		
Area B - Halfmoon Bay										262,247	- 36,713 =	225,534		
Area D - Roberts Creek										220,126	- 42,393 =	177,733		
Area E - Elphinstone	4,311	4,481	4,408	4,335	4,392	57	1.31%	37.51%		176,002	- 4,392 - 33,210 =	138,400		
Area F - West Howe Sound	7,206	7,169	7,362	7,221	7,316	95	1.32%	62.49%		246,960	- 7,316 - 34,772 =	204,872		
<b>Member Municipalities</b>														
District of Sechelt										583,818	- 3,249 =	580,569		
Town of Gibsons										248,611	- 1,509 =	247,102		
shishálh Nation Government District										30,050	- =	30,050		
<b>Net Taxes Levied</b>	<b>11,517</b>	<b>11,650</b>	<b>11,770</b>	<b>11,556</b>	<b>11,708</b>	<b>152</b>	<b>1.32%</b>	<b>100.00%</b>						
<b>Limit by law</b>										<b>2,102,953</b>	<b>- 11,708 - 200,362 =</b>	<b>1,890,883</b>		

### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	11,556	11,556	11,708	11,726	11,726	11,726	11,726
Investment Income	55	-	-	-	-	-	-
Internal Recoveries	11	-	-	-	-	-	-
<b>Total Revenues</b>	<b>11,622</b>	<b>11,556</b>	<b>11,708</b>	<b>11,726</b>	<b>11,726</b>	<b>11,726</b>	<b>11,726</b>

## Expenses

Administration	684	680	730	730	730	730	730
Wages and Benefits	692	950	978	996	996	996	996
Operating	9,487	11,039	10,000	10,000	10,000	10,000	10,000
<b>Total Expenses</b>	<b>10,863</b>	<b>12,669</b>	<b>11,708</b>	<b>11,726</b>	<b>11,726</b>	<b>11,726</b>	<b>11,726</b>

## Other

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

<b>Greater Gibsons Community Participation (Surplus)/Deficit:</b>	<b>(1,871)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	----------------	----------	----------	----------	----------	----------	----------

# 127 Grants in Aid - Area D



**About:** A service established within the Electoral Area D.

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test					
						\$	%		Limit	This GIA	Other GIA	Remaining*		
<b>Electoral Areas</b>														
Area A - Egmont/Pender Harbour									335,138		- 48,516 =	286,622		
Area B - Halfmoon Bay									262,247		- 36,713 =	225,534		
Area D - Roberts Creek	35,797	38,438	39,925	38,341	41,252	2,911	7.59%	100.00%	220,126	- 41,252	- 1,141 =	177,733		
Area E - Elphinstone									176,002		- 37,602 =	138,400		
Area F - West Howe Sound									246,960		- 42,088 =	204,872		
<b>Member Municipalities</b>														
District of Sechelt									583,818		- 3,249 =	580,569		
Town of Gibsons									248,611		- 1,509 =	247,102		
shíshálh Nation Government District									30,050		- =	30,050		
<b>Net Taxes Levied</b>	<b>35,797</b>	<b>38,438</b>	<b>39,925</b>	<b>38,341</b>	<b>41,252</b>	<b>2,911</b>	<b>7.59%</b>	<b>100.00%</b>						
<b>Limit by law</b>									<b>2,102,953</b>	<b>- 41,252</b>	<b>- 170,818 =</b>	<b>1,890,883</b>		

### 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



# 128 Grants In Aid - Area E



**About:** A service established within the Electoral Area E.

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
<b>Electoral Areas</b>													
Area A - Egmont/Pender Harbour										335,138	- 48,516 =	286,622	
Area B - Halfmoon Bay										262,247	- 36,713 =	225,534	
Area D - Roberts Creek										220,126	- 42,393 =	177,733	
Area E - Elphinstone	27,934	28,666	29,246	29,426	30,401	975	3.31%	100.00%		<b>176,002</b>	<b>- 30,401</b>	<b>- 7,201 = 138,400</b>	
Area F - West Howe Sound										246,960	- 42,088 =	204,872	
<b>Member Municipalities</b>													
District of Sechelt										583,818	- 3,249 =	580,569	
Town of Gibsons										248,611	- 1,509 =	<b>247,102</b>	
shíshálh Nation Government District										30,050	- =	30,050	
<b>Net Taxes Levied</b>	<b>27,934</b>	<b>28,666</b>	<b>29,246</b>	<b>29,426</b>	<b>30,401</b>	<b>975</b>	<b>3.31%</b>	<b>100.00%</b>					
<b>Limit by law</b>										<b>2,102,953</b>	<b>- 30,401</b>	<b>- 181,669 = 1,890,883</b>	

### 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



# 129 Grants In Aid - Area F



**About:** A service established within the Electoral Area F.

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test				
						\$	%		Limit	This GIA	Other GIA	Remaining*	
<b>Electoral Areas</b>													
Area A - Egmont/Pender Harbour									335,138	- 48,516 =	286,622		
Area B - Halfmoon Bay									262,247	- 36,713 =	225,534		
Area D - Roberts Creek									220,126	- 42,393 =	177,733		
Area E - Elphinstone									176,002	- 37,602 =	138,400		
Area F - West Howe Sound	23,616	28,383	29,138	27,083	30,091	3,008	11.11%	100.00%	<b>246,960</b>	<b>- 30,091</b>	<b>- 11,997 = 204,872</b>		
<b>Member Municipalities</b>													
District of Sechelt									583,818	- 3,249 =	580,569		
Town of Gibsons									248,611	- 1,509 =	<b>247,102</b>		
shíshálh Nation Government District									30,050	- =	30,050		
<b>Net Taxes Levied</b>	<b>23,616</b>	<b>28,383</b>	<b>29,138</b>	<b>27,083</b>	<b>30,091</b>	<b>3,008</b>	<b>11.11%</b>	<b>100.00%</b>					
<b>Limit by law</b>									<b>2,102,953</b>	<b>- 30,091</b>	<b>- 181,979 = 1,890,883</b>		

### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	27,084	27,083	30,091	30,687	31,294	31,294	31,294
Investment Income	127	-	-	-	-	-	-
Internal Recoveries	25	-	-	-	-	-	-
<b>Total Revenues</b>	<b>27,236</b>	<b>27,083</b>	<b>30,091</b>	<b>30,687</b>	<b>31,294</b>	<b>31,294</b>	<b>31,294</b>

**Expenses**

Administration	1,584	1,583	1,653	1,653	1,653	1,653	1,653
Wages and Benefits	795	950	978	996	996	996	996
Operating	24,972	26,910	27,460	28,038	28,645	28,645	28,645
<b>Total Expenses</b>	<b>27,351</b>	<b>29,443</b>	<b>30,091</b>	<b>30,687</b>	<b>31,294</b>	<b>31,294</b>	<b>31,294</b>

**Other**

Prior Year (Surplus)/Deficit	(2,360)	(2,360)	-	-	-	-	-
<b>Total Other</b>	<b>(2,360)</b>	<b>(2,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Grants In Aid - Area F (Surplus)/Deficit:</b>	<b>(2,245)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	----------------	----------	----------	----------	----------	----------	----------

# 130 Electoral Area Services - UBCM/AVICC



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	30,535	46,941	54,819	57,748	59,200	1,452	2.51%	25.88%
Area B - Halfmoon Bay	25,566	40,085	45,410	49,763	51,014	1,251	2.51%	22.30%
Area D - Roberts Creek	19,312	30,496	34,538	37,010	37,940	930	2.51%	16.58%
Area E - Elphinstone	14,837	23,691	26,612	29,502	30,244	742	2.52%	13.22%
Area F - West Howe Sound	24,803	37,896	44,453	49,150	50,386	1,236	2.51%	22.02%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>115,053</b>	<b>179,109</b>	<b>205,832</b>	<b>223,172</b>	<b>228,784</b>	<b>5,612</b>	<b>2.51%</b>	<b>100.00%</b>

### 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 2 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

228,784

230,429

230,429

230,429

230,429

Investment Income

945 -

-

-

-

-

-

Internal Recoveries

187 -

-

-

-

-

-

Total Revenues

224,323 223,172

228,784

230,429

230,429

230,429

230,429

**Expenses**

Administration

15,228 15,222

16,129

16,129

16,129

16,129

16,129

Wages and Benefits

141,674 164,184

168,889

170,534

170,534

170,534

170,534

Operating

42,648 43,766

43,766

43,766

43,766

43,766

43,766

Total Expenses

199,550 223,172

228,784

230,429

230,429

230,429

230,429

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

(24,773)

-

-

-

-

-

-

# 131 Electoral Area Services - Elections



**About:** Provides funding for administering elections in Rural Areas.

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour		3,669	4,947	3,636	17,423	13,787 379.18%	25.88%
Area B - Halfmoon Bay		3,133	4,098	3,133	15,014	11,881 379.22%	22.30%
Area D - Roberts Creek		2,384	3,117	2,330	11,166	8,836 379.23%	16.58%
Area E - Elphinstone		1,852	2,402	1,858	8,901	7,043 379.06%	13.22%
Area F - West Howe Sound		2,962	4,012	3,095	14,829	11,734 379.13%	22.02%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>		<b>14,000</b>	<b>18,575</b>	<b>14,052</b>	<b>67,332</b>	<b>53,280 379.16%</b>	<b>100.00%</b>

### 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	-

## Electoral Area Services - Elections

131

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

### Revenues

Grants in Lieu of Taxes	1	-	-	-	-	-	-
Tax Requisitions	14,052	14,052	67,332	15,782	15,782	15,782	68,362
Investment Income	7,149	-	-	-	-	-	-
Internal Recoveries	27	-	-	-	-	-	-
Other Revenue	-	-	18,000	-	-	-	18,000
<b>Total Revenues</b>	<b>21,229</b>	<b>14,052</b>	<b>85,332</b>	<b>15,782</b>	<b>15,782</b>	<b>15,782</b>	<b>86,362</b>

### Expenses

Administration	48	52	1,782	1,782	1,782	1,782	1,782
Wages and Benefits	-	-	88,833	-	-	-	90,609
Operating	92	30,000	34,043	-	-	30,000	34,043
<b>Total Expenses</b>	<b>140</b>	<b>30,052</b>	<b>124,658</b>	<b>1,782</b>	<b>1,782</b>	<b>31,782</b>	<b>126,434</b>

### Other

Transfer to/(from) Reserves	21,016	(16,000)	(39,326)	14,000	14,000	(16,000)	(40,072)
<b>Total Other</b>	<b>21,016</b>	<b>(16,000)</b>	<b>(39,326)</b>	<b>14,000</b>	<b>14,000</b>	<b>(16,000)</b>	<b>(40,072)</b>

Electoral Area Services - Elections (Surplus)/Deficit:

(73)

-

-

-

-

-

-

## 135 Corporate Sustainability Services



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

**Source of Funding:** Internal Recovery

---

### Taxation Impact

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



## 136 Regional Sustainability Services



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	27,097	24,868	31,955	37,006	33,839	(3,167) (8.56%)	14.99%
Area B - Halfmoon Bay	22,688	21,236	26,470	31,889	29,160	(2,729) (8.56%)	12.92%
Area D - Roberts Creek	17,138	16,156	20,133	23,716	21,687	(2,029) (8.56%)	9.61%
Area E - Elphinstone	13,167	12,551	15,513	18,905	17,287	(1,618) (8.56%)	7.66%
Area F - West Howe Sound	22,010	20,077	25,913	31,496	28,801	(2,695) (8.56%)	12.76%
<b>Member Municipalities</b>							
District of Sechelt	47,740	46,983	56,851	67,550	61,770	(5,780) (8.56%)	27.37%
Town of Gibsons	21,040	20,421	25,446	31,380	28,695	(2,685) (8.56%)	12.72%
shíshálh Nation Government District	3,422	3,079	3,946	4,849	4,434	(415) (8.56%)	1.96%
<b>Net Taxes Levied</b>	<b>174,302</b>	<b>165,370</b>	<b>206,227</b>	<b>246,792</b>	<b>225,673</b>	<b>(21,119) (8.56%)</b>	<b>100.00%</b>

#### 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	-

# Regional Sustainability Services

136

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Grants in Lieu of Taxes	9	-	-	-	-	-	-
Tax Requisitions	246,792	246,792	225,673	237,038	237,038	237,038	237,038
Government Transfers	291,643	369,842	-	-	-	-	-
Investment Income	7,285	-	-	-	-	-	-
Internal Recoveries	212	-	-	-	-	-	-
<b>Total Revenues</b>	<b>545,941</b>	<b>616,634</b>	<b>225,673</b>	<b>237,038</b>	<b>237,038</b>	<b>237,038</b>	<b>237,038</b>

## Expenses

Administration	52,620	52,620	30,070	30,070	30,070	30,070	30,070
Wages and Benefits	185,009	224,054	182,968	194,333	194,333	194,333	194,333
Operating	266,429	356,096	27,635	12,635	12,635	12,635	12,635
<b>Total Expenses</b>	<b>504,058</b>	<b>632,770</b>	<b>240,673</b>	<b>237,038</b>	<b>237,038</b>	<b>237,038</b>	<b>237,038</b>

## Other

Transfer to/(from) Reserves	3,493	(16,136)	(15,000)	-	-	-	-
Transfer to/(from) Other Funds	-	-	-	-	-	-	-
<b>Total Other</b>	<b>3,493</b>	<b>(16,136)</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Regional Sustainability Services (Surplus)/Deficit:

(38,390)

-

-

-

-

-

-

## 140 Member Municipality Debt

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

**Source of Funding:** Direct Requisition

---



### Taxation Impact

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





About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
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%
<b>Member Municipalities</b>							
District of Sechelt		(12,307)	31				27.37%
Town of Gibsons		(5,350)	14				12.72%
shíshálh Nation Government District		(806)	2				1.96%
<b>Net Taxes Levied</b>		<b>(43,320)</b>	<b>113</b>				<b>100.00%</b>

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 2 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}

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour				38,726	2,061	(36,665)	(94.68%) 100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>				<b>38,726</b>	<b>2,061</b>	<b>(36,665)</b>	<b>(94.68%) 100.00%</b>

### Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	-	-	1.10	-
Utilities [02]	-	-	-	3.87	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	3.76	-
Business and Other [06]	-	-	-	2.71	-
Managed Forest Land [07]	-	-	-	3.31	-
Rec/Non Profit [08]	-	-	-	1.10	-
Farm [09]	-	-	-	1.10	-

**Feasibility Studies - Area A**
**151**

Actuals

 Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	38,725	38,726	2,061	2,061	2,061	2,061	2,061
Investment Income	170	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
Other Revenue	-	30,000	-	-	-	-	-
<b>Total Revenues</b>	<b>38,928</b>	<b>68,726</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>

**Expenses**

Administration	1,224	1,226	2,061	2,061	2,061	2,061	2,061
Wages and Benefits	1,058	14,217	-	-	-	-	-
Operating	3,491	53,283	-	-	-	-	-
<b>Total Expenses</b>	<b>5,773</b>	<b>68,726</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>

**Other**

Transfer to/(from) Appropriated Surplus	33,067	-	-	-	-	-	-
<b>Total Other</b>	<b>33,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Feasibility Studies - Area A (Surplus)/Deficit:**
**(88)**
**-**
**-**
**-**
**-**
**-**
**-**

# 155 Feasibility Studies - Area F



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

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

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound		9,679	591	87,441	3,445	(83,996)	(96.06%) 100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>		<b>9,679</b>	<b>591</b>	<b>87,441</b>	<b>3,445</b>	<b>(83,996)</b>	<b>(96.06%) 100.00%</b>

### Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	.35	.02	2.93	-
Utilities [02]	-	1.22	.07	10.26	-
Major Industry [04]	-	1.18	.07	9.96	-
Light Industry [05]	-	1.18	.07	9.96	-
Business and Other [06]	-	.85	.05	7.18	-
Managed Forest Land [07]	-	1.04	.06	8.79	-
Rec/Non Profit [08]	-	.35	.02	2.93	-
Farm [09]	-	.35	.02	2.93	-

**Feasibility Studies - Area F**
**155**

Actuals

 Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	87,436	87,441	3,445	3,445	3,445	3,445	3,445
Investment Income	366	-	-	-	-	-	-
Internal Recoveries	50	-	-	-	-	-	-
Other Revenue	743	1,574	-	-	-	-	-
<b>Total Revenues</b>	<b>88,595</b>	<b>89,015</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>

**Expenses**

Administration	1,740	1,737	3,445	3,445	3,445	3,445	3,445
Wages and Benefits	331	34,465	-	-	-	-	-
Operating	10,489	43,984	-	-	-	-	-
<b>Total Expenses</b>	<b>12,560</b>	<b>80,186</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>

**Other**

Transfer to/(from) Reserves	55,115	(2,500)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	(19,375)	-	-	-	-	-
Prior Year (Surplus)/Deficit	5,704	30,704	-	-	-	-	-
<b>Total Other</b>	<b>60,819</b>	<b>8,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Feasibility Studies - Area F (Surplus)/Deficit:**
**(15,216)**
**-**
**-**
**-**
**-**
**-**
**-**

## 200 Bylaw Enforcement



**About:** Public Awareness and Enforcement of Bylaws include Zoning, Building, Noise, Tree Cutting and Soil Removal and Deposit. This function was separated from the Building Inspection function in 1997. Covers all electoral areas.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Local Government Act, Section 266 - Bylaw Enforcement

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	90,069	118,047	134,443	141,130	145,776	4,646	3.29%	25.03%
Area B - Halfmoon Bay	75,412	100,804	111,367	121,616	125,619	4,003	3.29%	21.57%
Area D - Roberts Creek	56,964	76,689	84,705	90,448	93,425	2,977	3.29%	16.04%
Area E - Elphinstone	43,766	59,577	65,267	72,099	74,472	2,373	3.29%	12.79%
Area F - West Howe Sound	73,161	95,301	109,021	120,116	124,070	3,954	3.29%	21.30%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District	11,376	14,614	16,602	18,493	19,102	609	3.29%	3.28%
<b>Net Taxes Levied</b>	<b>350,748</b>	<b>465,032</b>	<b>521,404</b>	<b>563,902</b>	<b>582,464</b>	<b>18,562</b>	<b>3.29%</b>	<b>100.00%</b>

#### 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 2 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	582,464	591,429	591,518	591,609	591,702
User Fees & Service Charges	2,160	513	513	513	513	513	513
Investment Income	16,394	-	-	-	-	-	-
Internal Recoveries	432	-	-	-	-	-	-
<b>Total Revenues</b>	<b>582,926</b>	<b>564,415</b>	<b>582,977</b>	<b>591,942</b>	<b>592,031</b>	<b>592,122</b>	<b>592,215</b>

## Expenses

Administration	84,072	84,075	85,461	85,461	85,461	85,461	85,461
Wages and Benefits	430,420	426,686	443,976	452,854	452,854	452,854	452,854
Operating	39,535	89,154	54,040	54,127	54,216	54,307	54,400
Amortization of Tangible Capital Assets	6,444	6,439	6,439	6,439	6,439	6,439	6,439
<b>Total Expenses</b>	<b>560,471</b>	<b>606,354</b>	<b>589,916</b>	<b>598,881</b>	<b>598,970</b>	<b>599,061</b>	<b>599,154</b>

## Other

Transfer to/(from) Reserves	14,208	(35,000)	-	-	-	-	-
Transfer to/(from) Other Funds	1,138	(500)	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	(6,444)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)
<b>Total Other</b>	<b>8,902</b>	<b>(41,939)</b>	<b>(6,939)</b>	<b>(6,939)</b>	<b>(6,939)</b>	<b>(6,939)</b>	<b>(6,939)</b>

<b>Bylaw Enforcement (Surplus)/Deficit:</b>	<b>(13,553)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	-----------------	----------	----------	----------	----------	----------	----------

## 204 Halfmoon Bay Smoke Control



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay				1,250	1,435	185	14.80%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>				1,250	1,435	185	14.80%
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	1,248	1,250	1,435	1,457	1,457	1,457	1,457
Investment Income	5	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,253</b>	<b>1,250</b>	<b>1,435</b>	<b>1,457</b>	<b>1,457</b>	<b>1,457</b>	<b>1,457</b>

## Expenses

Administration	156	161	315	315	315	315	315
Wages and Benefits	(11)	1,089	1,120	1,142	1,142	1,142	1,142
Operating	4	-	-	-	-	-	-
<b>Total Expenses</b>	<b>149</b>	<b>1,250</b>	<b>1,435</b>	<b>1,457</b>	<b>1,457</b>	<b>1,457</b>	<b>1,457</b>

## Other

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

<b>Halfmoon Bay Smoke Control (Surplus)/Deficit:</b>	<b>848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	------------	----------	----------	----------	----------	----------	----------

# 206 Roberts Creek Smoke Control



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>							100.00%
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Investment Income

604

-

-

-

-

-

-

Internal Recoveries

-

-

-

-

-

-

-

Total Revenues

604

-

-

-

-

-

-

**Expenses**

Administration

156

161

159

159

159

159

159

Wages and Benefits

-

1,089

1,120

1,142

1,142

1,142

1,142

Operating

4

-

-

-

-

-

-

Total Expenses

160

1,250

1,279

1,301

1,301

1,301

1,301

**Other**

Transfer to/(from) Reserves

(649)

(1,250)

(1,279)

(1,301)

(1,301)

(1,301)

(1,301)

Total Other

(649)

(1,250)

(1,279)

(1,301)

(1,301)

(1,301)

(1,301)

Roberts Creek Smoke Control (Surplus)/Deficit:

(1,093)

-

-

-

-

-

-

## 210 Gibsons & District Fire Protection



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	446,526	451,654	504,705	626,846	719,526	92,680	14.79% 29.68%
Area F - West Howe Sound	312,934	314,164	359,975	438,909	503,801	64,892	14.78% 20.78%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons	713,779	736,257	829,979	1,045,930	1,200,570	154,640	14.78% 49.53%
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>1,473,239</b>	<b>1,502,075</b>	<b>1,694,660</b>	<b>2,111,685</b>	<b>2,423,897</b>	<b>312,212</b>	<b>14.78% 100.00%</b>
<b>Limit by law</b>	<b>2,701,357</b>	<b>3,034,204</b>	<b>3,019,058</b>	<b>3,113,516</b>	<b>3,113,516</b>		

#### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	2,111,688	2,111,685	2,423,897	2,405,741	2,356,988	2,364,523	2,372,208
Investment Income	157,718	-	-	-	-	4,220	-
Internal Recoveries	1,351	-	-	-	-	-	-
Other Revenue	19,978	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,290,735</b>	<b>2,111,685</b>	<b>2,423,897</b>	<b>2,405,741</b>	<b>2,356,988</b>	<b>2,368,743</b>	<b>2,372,208</b>

**Expenses**

Administration	140,820	140,819	168,350	168,350	168,350	168,350	168,350
Wages and Benefits	775,830	888,992	976,584	996,016	996,016	996,016	996,016
Operating	601,058	618,068	835,048	815,893	815,893	815,893	815,893
Debt Charges - Interest	5,949	13,304	17,149	44,125	51,369	51,978	-
Amortization of Tangible Capital Assets	197,912	209,870	194,099	194,099	194,099	194,099	194,099
<b>Total Expenses</b>	<b>1,721,569</b>	<b>1,871,053</b>	<b>2,191,230</b>	<b>2,218,483</b>	<b>2,225,727</b>	<b>2,226,336</b>	<b>2,174,358</b>

**Other**

Capital Expenditures	175,345	3,376,882	-	39,500	105,600	58,500	93,400
Proceeds from Long Term Debt	(164,582)	(1,467,690)	-	-	-	-	-
Debt Principal Repayment	75,867	74,667	79,005	55,795	125,978	130,198	-
Transfer to/(from) Reserves	257,040	(1,000,298)	347,761	286,062	93,782	147,808	298,549
Transfer to/(from) Appropriated Surplus	69,047	(694,100)	-	-	-	-	-
Transfer to/(from) Other Funds	163,988	132,772	-	-	-	-	-
Prior Year (Surplus)/Deficit	27,515	28,269	-	-	-	-	-
Unfunded Amortization	(197,912)	(209,870)	(194,099)	(194,099)	(194,099)	(194,099)	(194,099)
<b>Total Other</b>	<b>406,308</b>	<b>240,632</b>	<b>232,667</b>	<b>187,258</b>	<b>131,261</b>	<b>142,407</b>	<b>197,850</b>

**Gibsons & District Fire Protection (Surplus)/Deficit:**
**(162,858)**
**-**
**-**
**-**
**-**
**-**
**-**

## Capital Project Summary

### Gibsons & District Fire Protection

210

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
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	14,665	33,000	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>175,345</b>	<b>3,376,884</b>					

## 212 Roberts Creek Fire Protection



**About:** Provides Fire Protection and Public Safety services to portions of Electoral Area D. The Fire Hall exists near Hwy 101 across from the Community Hall. Volunteers are an important asset to this service.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1014.3 - Roberts Creek Fire Protection

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	707,786	788,256	853,549	1,044,962	1,181,339	136,377	13.05%	100.00%
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>707,786</b>	<b>788,256</b>	<b>853,549</b>	<b>1,044,962</b>	<b>1,181,339</b>	<b>136,377</b>	<b>13.05%</b>	<b>100.00%</b>
<b>Limit by law</b>	<b>3,253,577</b>	<b>3,253,577</b>	<b>3,247,268</b>	<b>3,265,388</b>	<b>3,265,388</b>			

#### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	1,044,960	1,044,962	1,181,339	1,181,165	1,159,359	1,163,555	1,167,834
Government Transfers	148	4,440	-	-	-	-	-
Investment Income	42,107	-	-	-	-	-	-
Internal Recoveries	4,824	-	-	-	-	-	-
Other Revenue	45,488	-	-	-	-	-	-

<b>Total Revenues</b>	<b>1,137,527</b>	<b>1,049,402</b>	<b>1,181,339</b>	<b>1,181,165</b>	<b>1,159,359</b>	<b>1,163,555</b>	<b>1,167,834</b>
-----------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

## Expenses

Administration	69,780	69,777	86,893	86,893	86,893	86,893	86,893
Wages and Benefits	329,501	349,485	383,652	391,302	391,302	391,302	391,302
Operating	383,006	417,945	471,388	471,388	471,388	471,388	471,388
Debt Charges - Interest	2,745	3,301	1,297	159	-	-	-
Amortization of Tangible Capital Assets	118,879	117,533	118,436	118,436	118,436	118,436	118,436

<b>Total Expenses</b>	<b>903,911</b>	<b>958,041</b>	<b>1,061,666</b>	<b>1,068,178</b>	<b>1,068,019</b>	<b>1,068,019</b>	<b>1,068,019</b>
-----------------------	----------------	----------------	------------------	------------------	------------------	------------------	------------------

## Other

Capital Expenditures	201,000	242,665	183,000	29,600	1,039,800	36,700	40,000
Proceeds from Long Term Debt	-	-	-	-	(926,700)	-	-
Debt Principal Repayment	35,031	34,476	36,479	25,760	-	-	-
Transfer to/(from) Reserves	(22,936)	(103,034)	18,630	176,063	96,676	177,272	178,251
Transfer to/(from) Appropriated Surplus	45,236	-	-	-	-	-	-
Prior Year (Surplus)/Deficit	34,787	34,787	-	-	-	-	-
Unfunded Amortization	(118,879)	(117,533)	(118,436)	(118,436)	(118,436)	(118,436)	(118,436)

<b>Total Other</b>	<b>174,239</b>	<b>91,361</b>	<b>119,673</b>	<b>112,987</b>	<b>91,340</b>	<b>95,536</b>	<b>99,815</b>
--------------------	----------------	---------------	----------------	----------------	---------------	---------------	---------------

<b>Roberts Creek Fire Protection (Surplus)/Deficit:</b>	<b>(59,377)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	-----------------	----------	----------	----------	----------	----------	----------

## Capital Project Summary

### Roberts Creek Fire Protection

212

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1333 Capital Renewal (RCVFD)	201,000	242,664	153,000	-	-	-	-
CP1473 Supply Hose	-	-	30,000	-	-	-	-
<b>Capital Projects Total:</b>	<b>201,000</b>	<b>242,664</b>	<b>183,000</b>				

# 216 Halfmoon Bay Fire Protection



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	981,823	825,448	901,097	1,088,011	1,199,728	111,717	10.27%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shishálh Nation Government District								
<b>Net Taxes Levied</b>	<b>981,823</b>	<b>825,448</b>	<b>901,097</b>	<b>1,088,011</b>	<b>1,199,728</b>	<b>111,717</b>	<b>10.27%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	1,088,016	1,088,011	1,199,728	1,195,803	1,150,690	1,136,915	1,141,330
User Fees & Service Charges	250	-	-	-	-	-	-
Investment Income	67,544	-	-	1,767	3,592	(5,479)	-
Internal Recoveries	646	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,156,456</b>	<b>1,088,011</b>	<b>1,199,728</b>	<b>1,197,570</b>	<b>1,154,282</b>	<b>1,131,436</b>	<b>1,141,330</b>

## Expenses

Administration	90,048	90,045	86,834	86,834	86,834	86,834	86,834
Wages and Benefits	302,381	385,438	364,083	371,339	371,339	371,339	371,339
Operating	300,049	583,511	465,715	458,015	458,015	458,015	458,015
Debt Charges - Interest	6,508	19,451	25,005	22,831	21,641	21,503	-
Amortization of Tangible Capital Assets	100,828	102,499	100,311	100,311	100,311	100,311	100,311
<b>Total Expenses</b>	<b>799,814</b>	<b>1,180,944</b>	<b>1,041,948</b>	<b>1,039,330</b>	<b>1,038,140</b>	<b>1,038,002</b>	<b>1,016,499</b>

## Other

Capital Expenditures	391,702	821,400	10,000	924,900	129,400	212,900	-
Proceeds from Long Term Debt	(169,590)	(614,373)	-	(823,300)	-	-	-
Debt Principal Repayment	68,590	67,262	124,332	120,632	74,291	47,255	-
Transfer to/(from) Reserves	225,412	(255,896)	123,759	36,319	12,762	(66,410)	225,142
Transfer to/(from) Appropriated Surplus	6,627	-	-	-	-	-	-
Transfer to/(from) Other Funds	(190,948)	(8,827)	-	-	-	-	-
Unfunded Amortization	(100,828)	(102,499)	(100,311)	(100,311)	(100,311)	(100,311)	(100,311)
<b>Total Other</b>	<b>230,965</b>	<b>(92,933)</b>	<b>157,780</b>	<b>158,240</b>	<b>116,142</b>	<b>93,434</b>	<b>124,831</b>

Halfmoon Bay Fire Protection (Surplus)/Deficit:	(125,677)	-	-	-	-	-	-
---	-----------	---	---	---	---	---	---

## Capital Project Summary

### Halfmoon Bay Fire Protection

216

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1335	Capital Renewal (HBVFD)	16,069	180,204	9,996	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	360,538	623,196	-	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	15,095	18,000	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>391,702</b>	<b>821,400</b>	<b>9,996</b>				

# 218 Egmont Fire Protection



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	224,320	222,712	241,359	276,402	302,406	26,004	9.41%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>224,320</b>	<b>222,712</b>	<b>241,359</b>	<b>276,402</b>	<b>302,406</b>	<b>26,004</b>	<b>9.41%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	276,408	276,402	302,406	303,798	303,798	303,798	303,798
Government Transfers	12,972	21,207	-	-	-	-	-
Investment Income	23,819	3,445	3,717	-	-	-	-
Gain on Disposal of Tangible Assets	37,500	-	-	-	-	-	-
Internal Recoveries	196	-	-	-	-	-	-
Other Revenue	3,212	-	-	-	-	-	-
<b>Total Revenues</b>	<b>354,107</b>	<b>301,054</b>	<b>306,123</b>	<b>303,798</b>	<b>303,798</b>	<b>303,798</b>	<b>303,798</b>

## Expenses

Administration	29,640	29,634	30,238	30,238	30,238	30,238	30,238
Wages and Benefits	92,887	113,633	110,138	112,329	112,329	112,329	112,329
Operating	112,409	126,103	131,231	131,231	131,231	131,231	131,231
Debt Charges - Interest	4,884	4,880	2,440	-	-	-	-
Amortization of Tangible Capital Assets	14,412	14,414	14,414	14,414	14,414	14,414	14,414
<b>Total Expenses</b>	<b>254,232</b>	<b>288,664</b>	<b>288,461</b>	<b>288,212</b>	<b>288,212</b>	<b>288,212</b>	<b>288,212</b>

## 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	(4,140)	(89,100)	25,000	30,000	6,600	(110,200)	30,000
Transfer to/(from) Other Funds	52	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	37,500	-	-	-	-	-	-
Unfunded Amortization	(14,412)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
<b>Total Other</b>	<b>69,277</b>	<b>12,390</b>	<b>17,662</b>	<b>15,586</b>	<b>15,586</b>	<b>15,586</b>	<b>15,586</b>

Egmont Fire Protection (Surplus)/Deficit:

(30,598)

-

-

-

-

-

-

**Capital Project Summary**

<b>Egmont Fire Protection</b>		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
<b>218</b>		2025	2025	2026	2027	2028	2029	2030
CP1418	Capital Renewal (EDVFD)	80,973	109,104	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>80,973</b>	<b>109,104</b>					

## 220 Emergency Telephone - 911



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	69,617	64,608	74,442	79,608	84,122	4,514 5.67%	14.99%
Area B - Halfmoon Bay	58,289	55,171	61,665	68,600	72,490	3,890 5.67%	12.92%
Area D - Roberts Creek	44,029	41,973	46,902	51,019	53,912	2,893 5.67%	9.61%
Area E - Elphinstone	33,828	32,607	36,139	40,669	42,975	2,306 5.67%	7.66%
Area F - West Howe Sound	56,548	52,159	60,366	67,754	71,596	3,842 5.67%	12.76%
<b>Member Municipalities</b>							
District of Sechelt	122,651	122,061	132,439	145,314	153,554	8,240 5.67%	27.37%
Town of Gibsons	54,056	53,055	59,280	67,504	71,332	3,828 5.67%	12.72%
shíshálh Nation Government District	8,793	7,998	9,193	10,431	11,023	592 5.68%	1.96%
<b>Net Taxes Levied</b>	<b>447,811</b>	<b>429,633</b>	<b>480,425</b>	<b>530,900</b>	<b>561,003</b>	<b>30,103 5.67%</b>	<b>100.00%</b>
<b>Limit by law</b>	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	-

## Emergency Telephone - 911

220

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

### Revenues

Grants in Lieu of Taxes	20	-	-	-	-	-	-
Tax Requisitions	530,904	530,900	561,003	653,752	653,752	653,752	653,752
Government Transfers	8,583	55,735	-	-	-	-	-
User Fees & Service Charges	5,400	-	-	-	-	-	-
Investment Income	56,991	-	-	-	-	-	-
Internal Recoveries	315	-	-	-	-	-	-
Other Revenue	15,125	5,400	5,400	5,400	5,400	5,400	5,400
<b>Total Revenues</b>	<b>617,338</b>	<b>592,035</b>	<b>566,403</b>	<b>659,152</b>	<b>659,152</b>	<b>659,152</b>	<b>659,152</b>

### Expenses

Administration	32,076	32,071	35,607	35,607	35,607	35,607	35,607
Wages and Benefits	18,233	32,221	29,057	22,392	22,392	22,392	22,392
Operating	333,960	363,745	343,200	345,136	345,136	345,136	345,136
Debt Charges - Interest	-	9,721	6,332	16,494	12,788	8,896	4,930
Amortization of Tangible Capital Assets	7,548	7,543	7,543	7,543	7,543	7,543	7,543
<b>Total Expenses</b>	<b>391,817</b>	<b>445,301</b>	<b>421,739</b>	<b>427,172</b>	<b>423,466</b>	<b>419,574</b>	<b>415,608</b>

### Other

Capital Expenditures	4,210	1,363,515	350,000	-	-	-	-
Proceeds from Long Term Debt	-	(734,830)	-	-	-	-	-
Debt Principal Repayment	-	44,477	42,407	129,723	133,429	137,321	141,287
Transfer to/(from) Reserves	160,986	(518,885)	(240,200)	109,800	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus	54,198	-	-	-	-	-	-
Unfunded Amortization	(7,548)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)
<b>Total Other</b>	<b>211,846</b>	<b>146,734</b>	<b>144,664</b>	<b>231,980</b>	<b>235,686</b>	<b>239,578</b>	<b>243,544</b>

Emergency Telephone - 911 (Surplus)/Deficit:

(13,675)

-

-

-

-

-

-

## Capital Project Summary

### Emergency Telephone - 911

220

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
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	-	-	-	-
<b>Capital Projects Total:</b>		<b>4,210</b>	<b>1,363,524</b>	<b>350,004</b>				

## 222 Sunshine Coast Emergency Planning



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	62,206	71,595	94,379	96,424	102,651	6,227	6.46% 14.99%
Area B - Halfmoon Bay	52,083	61,137	78,180	83,091	88,457	5,366	6.46% 12.92%
Area D - Roberts Creek	39,342	46,512	59,463	61,796	65,787	3,991	6.46% 9.61%
Area E - Elphinstone	30,227	36,133	45,817	49,260	52,441	3,181	6.46% 7.66%
Area F - West Howe Sound	50,528	57,800	76,533	82,066	87,367	5,301	6.46% 12.76%
<b>Member Municipalities</b>							
District of Sechelt	109,595	135,261	167,908	176,010	187,378	11,368	6.46% 27.37%
Town of Gibsons	48,301	58,793	75,156	81,764	87,045	5,281	6.46% 12.72%
shíshálh Nation Government District	7,857	8,863	11,655	12,635	13,451	816	6.46% 1.96%
<b>Net Taxes Levied</b>	<b>400,140</b>	<b>476,095</b>	<b>609,092</b>	<b>643,045</b>	<b>684,578</b>	<b>41,533</b>	<b>6.46% 100.00%</b>
<b>Limit by law</b>	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	2.75	-
Utilities [02]	6.80	7.26	9.31	9.63	-
Major Industry [04]	6.61	7.05	9.04	9.35	-
Light Industry [05]	6.61	7.05	9.04	9.35	-
Business and Other [06]	4.76	5.08	6.51	6.74	-
Managed Forest Land [07]	5.83	6.22	7.98	8.25	-
Rec/Non Profit [08]	1.94	2.07	2.66	2.75	-
Farm [09]	1.94	2.07	2.66	2.75	-

# Sunshine Coast Emergency Planning

222

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Grants in Lieu of Taxes	26	-	-	-	-	-	-
Tax Requisitions	643,048	643,045	684,578	633,923	633,923	623,923	623,923
Government Transfers	528,748	1,034,274	541,488	-	-	-	-
Investment Income	14,913	-	-	-	-	-	-
Internal Recoveries	1,060	-	-	-	-	-	-
Other Revenue	1,536	-	128,400	-	-	-	-
<b>Total Revenues</b>	<b>1,189,331</b>	<b>1,677,319</b>	<b>1,354,466</b>	<b>633,923</b>	<b>633,923</b>	<b>623,923</b>	<b>623,923</b>

## Expenses

Administration	153,480	153,475	194,280	194,280	194,280	194,280	194,280
Wages and Benefits	677,644	843,458	730,589	338,901	338,901	338,901	338,901
Operating	225,752	637,212	276,197	75,742	75,742	65,742	65,742
Amortization of Tangible Capital Assets	10,644	11,281	10,298	10,298	10,298	10,298	10,298
<b>Total Expenses</b>	<b>1,067,520</b>	<b>1,645,426</b>	<b>1,211,364</b>	<b>619,221</b>	<b>619,221</b>	<b>609,221</b>	<b>609,221</b>

## Other

Capital Expenditures	43,742	58,674	128,400	-	-	-	-
Transfer to/(from) Reserves	8,660	(15,500)	25,000	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(10,644)	(11,281)	(10,298)	(10,298)	(10,298)	(10,298)	(10,298)
<b>Total Other</b>	<b>41,758</b>	<b>31,893</b>	<b>143,102</b>	<b>14,702</b>	<b>14,702</b>	<b>14,702</b>	<b>14,702</b>

Sunshine Coast Emergency Planning (Surplus)/Deficit:	(80,053)	-	-	-	-	-	-
--	----------	---	---	---	---	---	---

## Capital Project Summary

### Sunshine Coast Emergency Planning

222

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1411 EOC Tower Equipment & Training	1,315	11,424	-	-	-	-	-
CP1413 2024-2026 Firesmart Community Funding & Supports (Capital)	42,427	47,256	-	-	-	-	-
CP1457 Type 3 Structure Protection Unit	-	-	128,400	-	-	-	-
<b>Capital Projects Total:</b>	<b>43,742</b>	<b>58,680</b>	<b>128,400</b>				

## 290 Animal Control



**About:** Regulates the keeping of dogs within the Regional District and the issuance of licences. Bylaw amendment adopted December 13, 2012 to exclude Area F Islands effective January 1, 2013.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1023.2 - Animal Control

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$170000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	15,490	16,330	15,671	16,507	17,957	1,450	8.78% 31.53%
Area D - Roberts Creek	11,700	12,424	11,920	12,276	13,355	1,079	8.79% 23.45%
Area E - Elphinstone	8,989	9,651	9,184	9,786	10,645	859	8.78% 18.69%
Area F - West Howe Sound	10,164	10,639	10,545	11,278	12,269	991	8.79% 21.54%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	2,337	2,367	2,336	2,510	2,730	220	8.76% 4.79%
<b>Net Taxes Levied</b>	<b>48,680</b>	<b>51,411</b>	<b>49,656</b>	<b>52,357</b>	<b>56,956</b>	<b>4,599</b>	<b>8.78% 100.00%</b>
<b>Limit by law</b>	170,000	170,000	170,000	170,000	170,000		

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

	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**

<b>Animal Control</b>	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
<b>290</b>	2025	2025	2026	2027	2028	2029	2030
CP1397 Animal Control Vehicle	62,489	99,996	-	-	-	-	-
<b>Capital Projects Total:</b>	<b>62,489</b>	<b>99,996</b>					

# 291 Keats Island Dog Control



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	256	275	330	268	2,795	2,527	942.91%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>256</b>	<b>275</b>	<b>330</b>	<b>268</b>	<b>2,795</b>	<b>2,527</b>	<b>942.91%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	264	268	2,795	2,827	2,827	2,827	2,827
User Fees & Service Charges	110	350	350	350	350	350	350
Investment Income	13	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
<b>Total Revenues</b>	<b>389</b>	<b>618</b>	<b>3,145</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>

## Expenses

Administration	204	203	217	217	217	217	217
Wages and Benefits	-	1,584	1,628	1,660	1,660	1,660	1,660
Operating	8	1,300	1,300	1,300	1,300	1,300	1,300
<b>Total Expenses</b>	<b>212</b>	<b>3,087</b>	<b>3,145</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>

## Other

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

<b>Keats Island Dog Control (Surplus)/Deficit:</b>	<b>(2,646)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	----------------	----------	----------	----------	----------	----------	----------

## 310 Public Transit



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

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

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	471,275	512,294	617,317	670,688	793,429	122,741	18.30%	15.20%
Area D - Roberts Creek	355,987	389,742	469,528	498,803	590,087	91,284	18.30%	11.31%
Area E - Elphinstone	273,505	302,777	361,780	397,613	470,379	72,766	18.30%	9.01%
Area F - West Howe Sound	457,204	484,328	604,314	662,421	783,649	121,228	18.30%	15.01%
<b>Member Municipalities</b>								
District of Sechelt	991,663	1,133,410	1,325,822	1,420,709	1,680,709	260,000	18.30%	32.20%
Town of Gibsons	437,054	492,649	593,443	659,977	780,758	120,781	18.30%	14.96%
shíshálh Nation Government District	71,091	74,270	92,028	101,985	120,649	18,664	18.30%	2.31%
<b>Net Taxes Levied</b>	<b>3,057,778</b>	<b>3,389,470</b>	<b>4,064,231</b>	<b>4,412,196</b>	<b>5,219,660</b>	<b>807,464</b>	<b>18.30%</b>	<b>100.00%</b>
<b>Limit by law</b>	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

Public Transit		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
<b>310</b>								
CP1273	Security Improvements [310]	-	5,604	-	-	-	-	-
CP1392	Transit Vehicle Replacement	48,584	65,004	-	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	8,085	42,924	-	-	-	-	-
CP1469	Transit and Fleet Building Heating and Cooling System	-	-	14,076	-	-	-	-
<b>Capital Projects Total:</b>		<b>56,669</b>	<b>113,532</b>	<b>14,076</b>				

## 312 Fleet Maintenance



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

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

---

### Taxation Impact

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



## Capital Project Summary

### Fleet Maintenance

312

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1274 Security Improvements [312]	-	5,604	-	-	-	-	-
CP1437 Transit & Fleet Building Enhancements & Space Optimization	8,301	28,284	-	-	-	-	-
CP1470 Transit and Fleet Building Heating and Cooling System	-	-	6,936	-	-	-	-
CP1471 Electric 1/2 tonne Truck (Unit #335 Replacement)	-	-	80,004	-	-	-	-
CP1472 Fuel System & Pump Replacement	-	-	60,000	-	-	-	-
<b>Capital Projects Total:</b>	<b>8,301</b>	<b>33,888</b>	<b>146,940</b>				

## 313 Building Maintenance Services

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

**Source of Funding:** Internal Recovery

---



### Taxation Impact

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

# Building Maintenance Services

313

Actuals

Amended Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Investment Income	5,855	-	-	-	-	-	-
Internal Recoveries	432,965	577,283	603,745	608,986	608,986	608,986	608,986
<b>Total Revenues</b>	<b>438,820</b>	<b>577,283</b>	<b>603,745</b>	<b>608,986</b>	<b>608,986</b>	<b>608,986</b>	<b>608,986</b>

## Expenses

Administration	15,480	15,480	19,884	19,884	19,884	19,884	19,884
Wages and Benefits	365,716	498,819	522,996	528,278	528,278	528,278	528,278
Operating	43,677	60,484	60,865	60,824	60,824	60,824	60,824
Debt Charges - Interest	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	5,124	5,127	5,127	5,127	5,127	5,127	5,127
<b>Total Expenses</b>	<b>429,997</b>	<b>579,910</b>	<b>608,872</b>	<b>614,113</b>	<b>614,113</b>	<b>614,113</b>	<b>614,113</b>

## Other

Capital Expenditures	-	17,600	-	-	-	-	-
Debt Principal Repayment	-	-	-	-	-	-	-
Transfer to/(from) Reserves	2,291	(29,412)	-	-	-	-	-
Transfer to/(from) Other Funds	1,021	14,312	-	-	-	-	-
Unfunded Amortization	(5,124)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
<b>Total Other</b>	<b>(1,812)</b>	<b>(2,627)</b>	<b>(5,127)</b>	<b>(5,127)</b>	<b>(5,127)</b>	<b>(5,127)</b>	<b>(5,127)</b>

<b>Building Maintenance Services (Surplus)/Deficit:</b>	<b>(10,635)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	-----------------	----------	----------	----------	----------	----------	----------

**Capital Project Summary**

**Building Maintenance Services**

**313**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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

---



### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Government Transfers	-	9,963	-	-	-	-	-
Investment Income	249	-	-	-	-	-	-
Internal Recoveries	45,529	45,483	92,011	68,180	68,404	68,632	68,865
<b>Total Revenues</b>	<b>45,778</b>	<b>55,446</b>	<b>92,011</b>	<b>68,180</b>	<b>68,404</b>	<b>68,632</b>	<b>68,865</b>

## Expenses

Wages and Benefits	2,531	10,746	10,961	11,180	11,404	11,632	11,865
Operating	65,724	395,339	81,050	57,000	57,000	57,000	57,000
<b>Total Expenses</b>	<b>68,255</b>	<b>406,085</b>	<b>92,011</b>	<b>68,180</b>	<b>68,404</b>	<b>68,632</b>	<b>68,865</b>

## Other

Capital Expenditures	3,086	195,285	-	-	-	-	-
Transfer to/(from) Appropriated Surplus	(3,085)	(167,000)	-	-	-	-	-
Transfer to/(from) Other Funds	(29,351)	(369,661)	-	-	-	-	-
Prior Year (Surplus)/Deficit	(9,263)	(9,263)	-	-	-	-	-
<b>Total Other</b>	<b>(38,613)</b>	<b>(350,639)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Mason Road Works Yard (Surplus)/Deficit:	(16,136)	-	-	-	-	-	-
--	----------	---	---	---	---	---	---

**Capital Project Summary**

<b>Mason Road Works Yard</b>		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
<b>315</b>								
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	3,086	195,288	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>3,086</b>	<b>195,288</b>					

## 320 Regional Street Lighting



**About:** Provides street lights within Electoral Areas of the Regional District where such services benefit the general public.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** Order in Council 727, 1980 - Regional Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.250/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	12,828	11,245	11,261	8,716	11,668	2,952	33.87% 25.88%
Area B - Halfmoon Bay	10,740	9,603	9,328	7,511	10,054	2,543	33.86% 22.30%
Area D - Roberts Creek	8,113	7,306	7,095	5,586	7,477	1,891	33.85% 16.58%
Area E - Elphinstone	6,233	5,675	5,467	4,453	5,961	1,508	33.86% 13.22%
Area F - West Howe Sound	10,420	9,079	9,132	7,419	9,930	2,511	33.85% 22.02%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>48,334</b>	<b>42,908</b>	<b>42,284</b>	<b>33,685</b>	<b>45,090</b>	<b>11,405</b>	<b>33.86% 100.00%</b>
<b>Limit by law</b>	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	-

# Regional Street Lighting

320

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Grants in Lieu of Taxes

3

-

-

-

-

-

-

Tax Requisitions

33,684

34,185

45,090

45,194

45,194

45,194

45,194

Investment Income

196

-

-

-

-

-

-

Internal Recoveries

39

-

-

-

-

-

-

Total Revenues

33,922

34,185

45,090

45,194

45,194

45,194

45,194

## Expenses

Administration

2,976

2,979

3,066

3,066

3,066

3,066

3,066

Wages and Benefits

3,351

6,318

5,179

5,283

5,283

5,283

5,283

Operating

29,216

36,845

36,845

36,845

36,845

36,845

36,845

Total Expenses

35,543

46,142

45,090

45,194

45,194

45,194

45,194

## Other

Transfer to/(from) Other Funds

-

500

-

-

-

-

-

Prior Year (Surplus)/Deficit

(12,457)

(12,457)

-

-

-

-

-

Total Other

(12,457)

(11,957)

-

-

-

-

-

Regional Street Lighting (Surplus)/Deficit:

(10,836)

-

-

-

-

-

-

## 322 Langdale Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1042 - Langdale Street Lighting

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	2,660	2,505	2,796	2,442	2,539	97	3.97%	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>2,660</b>	<b>2,505</b>	<b>2,796</b>	<b>2,442</b>	<b>2,539</b>	<b>97</b>	<b>3.97%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	2,448	2,442	2,539	2,539	2,539	2,539	2,539
Investment Income	11	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,461</b>	<b>2,442</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>

## Expenses

Administration	132	131	138	138	138	138	138
Operating	2,457	2,401	2,401	2,401	2,401	2,401	2,401
<b>Total Expenses</b>	<b>2,589</b>	<b>2,532</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>

## Other

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

<b>Langdale Street Lighting (Surplus)/Deficit:</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	-----------	----------	----------	----------	----------	----------	----------

## 324 Granthams Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 40 - Granthams Street Lighting

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	2,445	2,721	2,795	2,442	2,539	97	3.97%	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>2,445</b>	<b>2,721</b>	<b>2,795</b>	<b>2,442</b>	<b>2,539</b>	<b>97</b>	<b>3.97%</b>	<b>100.00%</b>

#### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	2,448	2,442	2,539	2,539	2,539	2,539	2,539
Investment Income	11	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,461</b>	<b>2,442</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>

## Expenses

Administration	132	131	138	138	138	138	138
Operating	2,456	2,401	2,401	2,401	2,401	2,401	2,401
<b>Total Expenses</b>	<b>2,588</b>	<b>2,532</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>	<b>2,539</b>

## Other

Prior Year (Surplus)/Deficit	(89)	(90)	-	-	-	-	-
<b>Total Other</b>	<b>(89)</b>	<b>(90)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Granthams Street Lighting (Surplus)/Deficit:

38

-

-

-

-

-

-

# 326 Veterans Street Lighting



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1044 - Veterans Street Lighting

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	489	544	559	489	509	20	4.09%	100.00%
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>489</b>	<b>544</b>	<b>559</b>	<b>489</b>	<b>509</b>	<b>20</b>	<b>4.09%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	492	489	509	509	509	509	509
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-

<b>Total Revenues</b>	<b>494</b>	<b>489</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>
-----------------------	------------	------------	------------	------------	------------	------------	------------

**Expenses**

Administration	24	26	28	28	28	28	28
Operating	490	481	481	481	481	481	481

<b>Total Expenses</b>	<b>514</b>	<b>507</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>
-----------------------	------------	------------	------------	------------	------------	------------	------------

**Other**

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

<b>Total Other</b>	<b>(19)</b>	<b>(18)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--------------------	-------------	-------------	----------	----------	----------	----------	----------

<b>Veterans Street Lighting (Surplus)/Deficit:</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	----------	----------	----------	----------	----------	----------	----------

## 328 Spruce Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 140 - Spruce Street Lighting

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
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							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>244</b>	<b>273</b>	<b>280</b>	<b>235</b>	<b>255</b>	<b>20</b>	<b>8.51% 100.00%</b>

#### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	240	235	255	255	255	255	255
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-

<b>Total Revenues</b>	<b>241</b>	<b>235</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>
-----------------------	------------	------------	------------	------------	------------	------------	------------

**Expenses**

Administration	12	13	14	14	14	14	14
Operating	242	241	241	241	241	241	241

<b>Total Expenses</b>	<b>254</b>	<b>254</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>
-----------------------	------------	------------	------------	------------	------------	------------	------------

**Other**

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

<b>Total Other</b>	<b>(19)</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--------------------	-------------	-------------	----------	----------	----------	----------	----------

<b>Spruce Street Lighting (Surplus)/Deficit:</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	------------	----------	----------	----------	----------	----------	----------

# 330 Woodcreek Street Lighting



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 229 - Woodcreek Street Lighting

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	(535)	2,521	2,019	1,731	2,056	325	18.78%	100.00%
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>(535)</b>	<b>2,521</b>	<b>2,019</b>	<b>1,731</b>	<b>2,056</b>	<b>325</b>	<b>18.78%</b>	<b>100.00%</b>

### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	1,728	1,731	2,056	2,056	2,056	2,056	2,056
Investment Income	9	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Total Revenues	1,739	1,731	2,056	2,056	2,056	2,056	2,056

**Expenses**

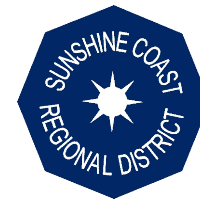
Administration	108	106	112	112	112	112	112
Operating	1,728	1,944	1,944	1,944	1,944	1,944	1,944
Total Expenses	1,836	2,050	2,056	2,056	2,056	2,056	2,056

**Other**

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

Woodcreek Street Lighting (Surplus)/Deficit:	(222)	-	-	-	-	-	-
--	-------	---	---	---	---	---	---

## 332 Fircrest Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	1,090	583	599	515	1,143	628	121.94%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>1,090</b>	<b>583</b>	<b>599</b>	<b>515</b>	<b>1,143</b>	<b>628</b>	<b>121.94%</b>

#### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	516	515	1,143	1,143	1,143	1,143	1,143
Investment Income	5	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>521</b>	<b>515</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>

## Expenses

Administration	60	58	62	62	62	62	62
Operating	485	1,081	1,081	1,081	1,081	1,081	1,081
<b>Total Expenses</b>	<b>545</b>	<b>1,139</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>

## Other

Prior Year (Surplus)/Deficit	(624)	(624)	-	-	-	-	-
<b>Total Other</b>	<b>(624)</b>	<b>(624)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Fircrest Street Lighting (Surplus)/Deficit:</b>	<b>(600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	--------------	----------	----------	----------	----------	----------	----------

## 334 Hydaway Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1083 - Hydaway Street Lighting

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.030/\$1000 or \$400

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
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								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>243</b>	<b>273</b>	<b>280</b>	<b>235</b>	<b>255</b>	<b>20</b>	<b>8.51%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	240	235	255	255	255	255	255
Investment Income	1	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>241</b>	<b>235</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>

## Expenses

Administration	12	13	14	14	14	14	14
Operating	242	241	241	241	241	241	241
<b>Total Expenses</b>	<b>254</b>	<b>254</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>	<b>255</b>

## Other

Prior Year (Surplus)/Deficit	(19)	(19)	-	-	-	-	-
<b>Total Other</b>	<b>(19)</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Hydaway Street Lighting (Surplus)/Deficit:</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	------------	----------	----------	----------	----------	----------	----------

## 336 Sunnyside Street Lighting



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	978	1,088	1,119	976	1,014	38	3.89%	100.00%
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>978</b>	<b>1,088</b>	<b>1,119</b>	<b>976</b>	<b>1,014</b>	<b>38</b>	<b>3.89%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	972	976	1,014	1,014	1,014	1,014	1,014
Investment Income	4	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>976</b>	<b>976</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>

## Expenses

Administration	48	52	55	55	55	55	55
Operating	979	959	959	959	959	959	959
<b>Total Expenses</b>	<b>1,027</b>	<b>1,011</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>

## Other

Prior Year (Surplus)/Deficit	(35)	(35)	-	-	-	-	-
<b>Total Other</b>	<b>(35)</b>	<b>(35)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sunnyside Street Lighting (Surplus)/Deficit:

16

-

-

-

-

-

-

# 340 Burns Road Street Lighting



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year		Participation Ratios
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	261	365	577	773	555	(218)	(28.20%)	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>261</b>	<b>365</b>	<b>577</b>	<b>773</b>	<b>555</b>	<b>(218)</b>	<b>(28.20%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	768	773	555	555	555	555	555
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>770</b>	<b>773</b>	<b>555</b>	<b>555</b>	<b>555</b>	<b>555</b>	<b>555</b>

## Expenses

Administration	12	13	30	30	30	30	30
Operating	511	525	525	525	525	525	525
<b>Total Expenses</b>	<b>523</b>	<b>538</b>	<b>555</b>	<b>555</b>	<b>555</b>	<b>555</b>	<b>555</b>

## Other

Prior Year (Surplus)/Deficit	235	235	-	-	-	-	-
<b>Total Other</b>	<b>235</b>	<b>235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Burns Road Street Lighting (Surplus)/Deficit:</b>	<b>(12)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	-------------	----------	----------	----------	----------	----------	----------

# 342 Stewart Road Street Lighting



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	489	544	559	489	509	20	4.09%	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>489</b>	<b>544</b>	<b>559</b>	<b>489</b>	<b>509</b>	<b>20</b>	<b>4.09%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	492	489	509	509	509	509	509
Investment Income	2	-	-	-	-	-	-
Internal Recoveries	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>494</b>	<b>489</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>

## Expenses

Administration	24	26	28	28	28	28	28
Operating	490	481	481	481	481	481	481
<b>Total Expenses</b>	<b>514</b>	<b>507</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>	<b>509</b>

## Other

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

Stewart Road Street Lighting (Surplus)/Deficit:

1	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---

## 345 Ports Services



**About:** The SCRD, based on a referendum in 2000, has taken over maintenance & operations of nine docks, including Hopkins, Halfmoon Bay, Vaucroft Beach, Gambier Harbour, Port Graves, Halkett Bay, Keats Landing, Eastbourne and West Bay. SCRD Ports Local Service Amendment Bylaw No. 1038.1 amending the service area boundaries to remove the Town of Gibsons from the service was adopted by the Board on December 12, 2013.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1038 - Ports Services

**Basis of Apportionment:** Fixed Ratio

**Limit on Taxation:** \$0.150/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	165,670	170,427	178,055	172,522	194,647	22,125	12.82%	21.00%
Area D - Roberts Creek	134,114	137,964	144,139	139,661	157,572	17,911	12.82%	17.00%
Area E - Elphinstone	94,668	97,387	101,745	98,584	111,227	12,643	12.82%	12.00%
Area F - West Howe Sound	394,452	405,778	423,940	410,767	463,446	52,679	12.82%	50.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>788,903</b>	<b>811,555</b>	<b>847,879</b>	<b>821,534</b>	<b>926,892</b>	<b>105,358</b>	<b>12.82%</b>	<b>100.00%</b>
<b>Limit by law</b>	1,326,336	1,326,336	1,328,233	1,358,003	1,358,003			



# Capital Project Summary

Ports Services		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
<b>345</b>								
CP1156	Ports 5 Year Capital Renewal Plan	417,136	1,009,356	-	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	609,338	734,460	-	-	-	-	-
CP1454	Hopkins Landing Float Construction	-	159,000	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>1,026,474</b>	<b>1,902,816</b>					

# 346 Langdale Dock



**About:** Langdale Dock service (Island portion of Area F - West Howe Sound) for the purpose of providing public access to the float at the Stormaway dock located at the BC Ferry Service Langdale terminal.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1079 - Langdale Dock

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.130/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	33,368	33,503	33,524	32,979	33,240	261	0.79%	100.00%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>33,368</b>	<b>33,503</b>	<b>33,524</b>	<b>32,979</b>	<b>33,240</b>	<b>261</b>	<b>0.79%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	32,976	32,979	33,240	33,240	33,240	33,240	33,240
Investment Income	143	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
<b>Total Revenues</b>	<b>33,147</b>	<b>32,979</b>	<b>33,240</b>	<b>33,240</b>	<b>33,240</b>	<b>33,240</b>	<b>33,240</b>

**Expenses**

Administration	1,668	1,668	1,811	1,811	1,811	1,811	1,811
Operating	31,526	31,429	31,429	31,429	31,429	31,429	31,429
<b>Total Expenses</b>	<b>33,194</b>	<b>33,097</b>	<b>33,240</b>	<b>33,240</b>	<b>33,240</b>	<b>33,240</b>	<b>33,240</b>

**Other**

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

<b>Langdale Dock (Surplus)/Deficit:</b>	<b>(70)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	-------------	----------	----------	----------	----------	----------	----------

## 350 Regional Solid Waste



**About:** Provides solid waste management for the Sunshine Coast including landfills and waste reduction programs. Public education targets solid waste issues, recycling and composting. Solid waste management is funded through a combination of user fees and taxation. Recycling and public education are funded through taxation.

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

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1019 - Refuse Disposal

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.400/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	558,638	728,814	833,091	790,695	756,558	(34,137) (4.32%)	14.99%
Area B - Halfmoon Bay	467,733	622,355	690,097	681,362	651,945	(29,417) (4.32%)	12.92%
Area D - Roberts Creek	353,311	473,474	524,884	506,741	484,863	(21,878) (4.32%)	9.61%
Area E - Elphinstone	271,449	367,825	404,433	403,941	386,501	(17,440) (4.32%)	7.66%
Area F - West Howe Sound	453,768	588,381	675,561	672,963	643,908	(29,055) (4.32%)	12.76%
<b>Member Municipalities</b>							
District of Sechelt	984,209	1,376,912	1,482,133	1,443,319	1,381,005	(62,314) (4.32%)	27.37%
Town of Gibsons	433,768	598,490	663,408	670,481	641,533	(28,948) (4.32%)	12.72%
shíshálh Nation Government District	70,556	90,227	102,877	103,608	99,135	(4,473) (4.32%)	1.96%
<b>Net Taxes Levied</b>	<b>3,593,433</b>	<b>4,846,479</b>	<b>5,376,484</b>	<b>5,273,111</b>	<b>5,045,448</b>	<b>(227,663) (4.32%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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	22.55	-
Utilities [02]	61.09	73.92	82.14	78.94	-
Major Industry [04]	59.34	71.80	79.79	76.68	-
Light Industry [05]	59.34	71.80	79.79	76.68	-
Business and Other [06]	42.76	51.74	57.50	55.26	-
Managed Forest Land [07]	52.36	63.36	70.40	67.66	-
Rec/Non Profit [08]	17.45	21.12	23.47	22.55	-
Farm [09]	17.45	21.12	23.47	22.55	-



## Capital Project Summary

### Regional Solid Waste

350

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1257	Power Supply System Replacement	274,788	335,892	16,440	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	70,326	808,812	303,876	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	6,272	43,584	-	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	(1)	148,068	-	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	1,173,627	1,296,372	-	-	-	-	-
CP1412	Sechelt Landfill Scale	56,459	123,000	-	-	-	-	-
CP1434	Sechelt Landfill Generator	40,597	80,304	-	-	-	-	-
CP1463	Scale Replacement	-	-	437,219	-	-	-	-
CP1464	Pre-1990 Drywall Storage Container	-	-	20,004	-	-	-	-
CP1465	Gypsum roll-off bins	-	-	45,000	-	-	-	-
CP1466	Gypsum roll-off bins	-	-	30,000	-	-	-	-
CP1467	SL Site Upgrades- Furniture Recycling	-	-	8,004	-	-	-	-
<b>Capital Projects Total:</b>		<b>1,622,068</b>	<b>2,836,032</b>	<b>860,543</b>				

## 355 Refuse Collection



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

**Source of Funding:** User Fees

---

## Taxation Impact

Although this service retains the authority to tax under SCRD 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

---

### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Frontage & Parcel Taxes	412,752	412,755	540,223	540,223	540,223	540,223	540,223
User Fees & Service Charges	667,998	655,854	655,854	655,854	655,854	655,854	655,854
Investment Income	97,662	-	-	-	-	-	-
Internal Recoveries	523	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,178,935</b>	<b>1,068,609</b>	<b>1,196,077</b>	<b>1,196,077</b>	<b>1,196,077</b>	<b>1,196,077</b>	<b>1,196,077</b>

## Expenses

Administration	98,304	98,305	84,239	84,239	84,239	84,239	84,239
Wages and Benefits	271,979	355,952	380,136	391,920	391,920	391,920	391,920
Operating	197,577	565,510	398,206	195,121	195,121	195,121	195,121
Debt Charges - Interest	6,738	6,866	5,850	5,462	4,816	4,168	3,519
Amortization of Tangible Capital Assets	164,862	163,263	164,748	164,748	164,748	164,748	164,748
<b>Total Expenses</b>	<b>739,460</b>	<b>1,189,896</b>	<b>1,033,179</b>	<b>841,490</b>	<b>840,844</b>	<b>840,196</b>	<b>839,547</b>

## Other

Capital Expenditures	154,899	1,252,669	1,191,245	180,716	180,716	180,716	180,716
Debt Principal Repayment	36,388	36,387	20,000	21,563	21,609	21,657	21,706
Transfer to/(from) Reserves	311,883	(362,599)	(463,599)	317,056	317,656	318,256	318,856
Transfer to/(from) Other Funds	(52,906)	(884,481)	(420,000)	-	-	-	-
Unfunded Amortization	(164,862)	(163,263)	(164,748)	(164,748)	(164,748)	(164,748)	(164,748)
<b>Total Other</b>	<b>285,402</b>	<b>(121,287)</b>	<b>162,898</b>	<b>354,587</b>	<b>355,233</b>	<b>355,881</b>	<b>356,530</b>

North Pender Harbour Water Service (Surplus)/Deficit:	(154,073)	-	-	-	-	-	-
---	-----------	---	---	---	---	---	---

## Capital Project Summary

### North Pender Harbour Water Service

365

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1051	North Pender Water - Meter Installations (Base)	17,459	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	54,217	839,088	1,008,684	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	1,245	1,164	-	-	-	-	-
CP1389	SCADA Upgrade [365]	36,751	107,627	-	-	-	-	-
CP1424	North Pender Water - Minor Capital (Base)	16,681	30,000	30,000	30,000	30,000	30,000	30,000
CP1432	Leak Detection Equipment [365]	-	3,756	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>154,896</b>	<b>1,130,135</b>	<b>1,059,684</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>

## 366 South Pender Harbour Water Service

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

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

---



### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Frontage & Parcel Taxes	657,384	657,381	883,532	883,532	883,532	883,532	883,532
User Fees & Service Charges	1,074,248	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976	1,080,976
Investment Income	138,532	19,613	22,059	24,597	27,231	29,963	-
Internal Recoveries	1,093	-	-	-	-	-	-
Other Revenue	3,604	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,874,861</b>	<b>1,757,970</b>	<b>1,986,567</b>	<b>1,989,105</b>	<b>1,991,739</b>	<b>1,994,471</b>	<b>1,964,508</b>

## Expenses

Administration	148,524	148,525	161,122	161,122	161,122	161,122	161,122
Wages and Benefits	536,935	570,690	600,813	622,187	622,187	622,187	622,187
Operating	552,933	1,095,226	355,468	355,548	355,548	355,548	355,548
Debt Charges - Interest	65,180	65,784	64,049	65,354	63,228	61,129	6,239
Amortization of Tangible Capital Assets	347,462	324,494	347,478	347,478	347,478	347,478	347,478
<b>Total Expenses</b>	<b>1,651,034</b>	<b>2,204,719</b>	<b>1,528,930</b>	<b>1,551,689</b>	<b>1,549,563</b>	<b>1,547,464</b>	<b>1,492,574</b>

## Other

Capital Expenditures	978,578	1,259,063	409,214	294,743	244,743	294,743	294,743
Proceeds from Long Term Debt	-	-	(110,000)	-	-	-	-
Debt Principal Repayment	112,136	111,632	118,858	142,462	146,322	138,925	56,152
Transfer to/(from) Reserves	99,151	(853,910)	387,043	347,689	398,589	360,817	468,517
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(573,258)	(639,040)	-	-	-	-	-
Unfunded Amortization	(347,462)	(324,494)	(347,478)	(347,478)	(347,478)	(347,478)	(347,478)
<b>Total Other</b>	<b>269,145</b>	<b>(446,749)</b>	<b>457,637</b>	<b>437,416</b>	<b>442,176</b>	<b>447,007</b>	<b>471,934</b>

South Pender Harbour Water Service (Surplus)/Deficit:	45,318	-	-	-	-	-	-
---	--------	---	---	---	---	---	---

## Capital Project Summary

### South Pender Harbour Water Service

366

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1052	South Pender Water - Meter Installations (Base)	22,680	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)	21,809	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	80,453	82,860	-	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	719,934	588,864	-	-	-	-	-
CP1374	SPHWTP Heater Replacement	14,668	80,136	-	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	2,491	2,328	-	-	-	-	-
CP1390	SCADA Upgrade [366]	73,749	197,244	-	-	-	-	-
CP1425	South Pender Water - Minor Capital (Base)	22,325	50,004	50,004	50,004	-	50,004	50,004
CP1426	McNeill Lake Instrumentation	9,719	20,124	-	-	-	-	-
CP1433	Leak Detection Equipment [366]	-	7,500	-	-	-	-	-
CP1458	SPH Vehicle #523 Replacement (2026)	-	-	110,004	-	-	-	-
<b>Capital Projects Total:</b>		<b>978,577</b>	<b>1,059,060</b>	<b>185,004</b>	<b>75,000</b>	<b>24,996</b>	<b>75,000</b>	<b>75,000</b>

## 370 Regional Water Services



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

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

---

### Taxation Impact

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

# Regional Water Services

370

Actuals

Amended Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Frontage & Parcel Taxes	5,630,423	5,625,387	6,380,974	6,380,974	6,380,974	6,380,974	6,380,974
Government Transfers	89,377	89,377	-	-	-	9,600,000	-
User Fees & Service Charges	9,741,411	9,684,372	9,684,372	9,684,372	9,684,372	9,684,372	9,684,372
Investment Income	1,169,833	95,468	12,570	19,196	31,921	61,405	-
Gain on Disposal of Tangible Assets	5,165	-	-	-	-	-	-
Internal Recoveries	19,884	-	-	-	-	-	-
Other Revenue	83,965	65,800	65,800	65,800	65,800	65,800	65,800
<b>Total Revenues</b>	<b>16,740,058</b>	<b>15,560,404</b>	<b>16,143,716</b>	<b>16,150,342</b>	<b>16,163,067</b>	<b>25,792,551</b>	<b>16,131,146</b>

## Expenses

Administration	1,443,828	1,443,822	1,398,538	1,398,538	1,398,538	1,398,538	1,398,538
Wages and Benefits	3,677,470	4,110,995	4,668,074	4,717,471	4,717,471	4,717,471	4,717,471
Operating	3,373,491	5,389,440	2,801,687	2,358,830	2,356,506	2,351,878	2,351,878
Debt Charges - Interest	423,062	540,079	545,231	558,029	997,752	976,199	5,249
Amortization of Tangible Capital Assets	2,273,781	2,120,984	2,262,422	2,262,422	2,262,422	2,262,422	2,262,422
<b>Total Expenses</b>	<b>11,191,632</b>	<b>13,605,320</b>	<b>11,675,952</b>	<b>11,295,290</b>	<b>11,732,689</b>	<b>11,706,508</b>	<b>10,735,558</b>

## Other

Capital Expenditures	7,866,522	39,248,969	4,827,508	4,969,282	2,705,860	27,307,156	2,660,307
Proceeds from Sale of TCA	(8,165)	-	-	-	-	-	-
Proceeds from Long Term Debt	(3,869,925)	(21,273,497)	(385,710)	(177,025)	(57,851)	(15,051,561)	-
Debt Principal Repayment	618,671	749,405	799,521	1,043,320	1,532,048	1,484,005	166,969
Transfer to/(from) Reserves	4,672,096	(7,337,561)	1,498,646	1,281,897	2,512,743	2,608,865	4,830,734
Transfer to/(from) Appropriated Surplus	189,206	(1,828,743)	-	-	-	-	-
Transfer to/(from) Other Funds	(2,304,609)	(5,482,505)	(9,779)	-	-	-	-
Transfer to/(from) Accumulated Surplus	5,165	-	-	-	-	-	-
Unfunded Amortization	(2,273,781)	(2,120,984)	(2,262,422)	(2,262,422)	(2,262,422)	(2,262,422)	(2,262,422)
<b>Total Other</b>	<b>4,895,180</b>	<b>1,955,084</b>	<b>4,467,764</b>	<b>4,855,052</b>	<b>4,430,378</b>	<b>14,086,043</b>	<b>5,395,588</b>

Regional Water Services (Surplus)/Deficit:

(653,246)

-

-

-

-

-

-

# Capital Project Summary

## Regional Water Services

370

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1045	Regional Water - New Connections (Base)	68,052	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	125,328	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	47,574	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	113,818	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	55,947	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)	167,119	684,972	-	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	2,526	194,904	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	5,572,645	6,089,376	-	-	-	-	-
CP1177	Regional Water - Capital Third Party	40	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	149,725	923,124	-	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	300,201	2,052,960	-	-	-	-	-
CP1239	Church Road Well- Construction Phase	21,727	265,932	-	-	-	-	-
CP1258	Groundwater Investigation-Langdale	63,754	569,172	-	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	3,122	600	-	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	1,024	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	167,969	546,852	-	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	26,525	394,140	-	-	-	-	-
CP1321	Single Axle Dump Truck	206,621	225,000	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	19,233	270,012	-	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	122,580	-	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	85,458	157,008	-	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	-	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	5,237	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	32,455	915,048	21,251	-	-	-	-
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]	291,884	564,780	-	-	-	-	-

CP1416	Chapman Intake Upgrades	7,278	205,680	257,004	1,973,652	-	-	-
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)	33,891	90,000	-	-	-	-	-
CP1444	Langdale Wellfield Construction	4,116	17,853,216	65,712	67,031	57,864	51,564	-
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	8,525	864,552	446,760	-	-	-	-
CP1459	Water Meter Operator Light Duty Truck (2026)	-	-	-	110,004	-	-	-
CP1460	Selma 1 Pumpstation Replacement	-	-	1,118,844	225,552	-	-	-
CP1461	Church Road WTP Sodium Hypochlorite Storage Building	-	-	130,692	20,184	-	-	-
CP1462	Regional Water Vehicle Replacements (2026)	-	-	320,004	-	-	-	-
<b>Capital Projects Total:</b>		<b>7,866,533</b>	<b>38,290,632</b>	<b>3,925,859</b>	<b>3,962,015</b>	<b>1,623,456</b>	<b>26,217,156</b>	<b>1,565,592</b>

## 381 Greaves Rd Waste Water Plant

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

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

---



### 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 2 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	4,192	4,135	4,135	4,135	4,135	4,135	4,135
Investment Income	1,057	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,552</b>	<b>7,435</b>	<b>7,735</b>	<b>8,035</b>	<b>8,035</b>	<b>8,035</b>	<b>8,035</b>

## Expenses

Administration	528	528	362	362	362	362	362
Wages and Benefits	3,529	1,974	2,020	2,063	2,063	2,063	2,063
Operating	2,064	2,905	1,290	1,290	1,290	1,290	1,290
Debt Charges - Interest	1	5	-	-	-	-	-
<b>Total Expenses</b>	<b>6,122</b>	<b>5,412</b>	<b>3,672</b>	<b>3,715</b>	<b>3,715</b>	<b>3,715</b>	<b>3,715</b>

## Other

Debt Principal Repayment	149	150	-	-	-	-	-
Transfer to/(from) Reserves	4,752	1,873	4,063	4,320	4,320	4,320	4,320
<b>Total Other</b>	<b>4,901</b>	<b>2,023</b>	<b>4,063</b>	<b>4,320</b>	<b>4,320</b>	<b>4,320</b>	<b>4,320</b>

Greaves Rd Waste Water Plant (Surplus)/Deficit:

2,471

-

-

-

-

-

-

## 382 Woodcreek Park Waste Water Plant

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

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

---



### Taxation Impact

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

# Woodcreek Park Waste Water Plant

382

Actuals

Amended Budget

Round 2 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	59,311	58,454	58,454	58,454	58,454	58,454	58,454
Investment Income	13,340	-	-	-	-	-	-
Internal Recoveries	47	-	-	-	-	-	-
<b>Total Revenues</b>	<b>343,756</b>	<b>761,323</b>	<b>98,604</b>	<b>98,604</b>	<b>98,604</b>	<b>98,604</b>	<b>98,604</b>

## Expenses

Administration	9,684	9,682	7,025	7,025	7,025	7,025	7,025
Wages and Benefits	18,375	26,043	24,406	24,895	24,895	24,895	24,895
Operating	27,193	32,377	26,521	26,521	26,521	26,521	26,521
Debt Charges - Interest	28	302	2,747	2,131	1,519	898	-
Amortization of Tangible Capital Assets	8,964	8,958	8,958	8,958	8,958	8,958	8,958
<b>Total Expenses</b>	<b>64,244</b>	<b>77,362</b>	<b>69,657</b>	<b>69,530</b>	<b>68,918</b>	<b>68,297</b>	<b>67,399</b>

## Other

Capital Expenditures	234,053	886,332	3,764	3,837	3,837	3,837	3,837
Proceeds from Long Term Debt	-	(88,078)	-	-	-	-	-
Debt Principal Repayment	1,324	2,775	17,616	17,616	17,616	17,616	-
Transfer to/(from) Reserves	31,012	(87,095)	16,525	16,579	17,191	17,812	36,326
Transfer to/(from) Appropriated Surplus	1,730	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(21,015)	-	-	-	-	-
Unfunded Amortization	(8,964)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
<b>Total Other</b>	<b>259,155</b>	<b>683,961</b>	<b>28,947</b>	<b>29,074</b>	<b>29,686</b>	<b>30,307</b>	<b>31,205</b>

Woodcreek Park Waste Water Plant (Surplus)/Deficit:	(20,357)	-	-	-	-	-	-
---	----------	---	---	---	---	---	---

**Capital Project Summary**

**Woodcreek Park Waste Water Plant**

**382**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

CP1345 Woodcreek Park WWTP System Upgrade

234,053

849,984

-

-

-

-

-

CP1365 Woodcreek Park-WWTP Collection System Designs

-

18,924

-

-

-

-

-

**Capital Projects Total:**

**234,053**

**868,908**

## 383 Sunnyside Waste Water Plant

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

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

---



### Taxation Impact

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

# Sunnyside Waste Water Plant

383

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

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
Investment Income	2,262	-	-	-	-	-	-
Internal Recoveries	2	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>15,692</b>	<b>13,422</b>	<b>14,522</b>	<b>15,622</b>	<b>15,622</b>	<b>15,622</b>	<b>15,622</b>

## Expenses

Administration	2,532	2,528	675	675	675	675	675
Wages and Benefits	706	2,118	2,175	2,218	2,218	2,218	2,218
Operating	195	11,593	869	869	869	869	869
Debt Charges - Interest	1	5	-	-	-	-	-
<b>Total Expenses</b>	<b>3,434</b>	<b>16,244</b>	<b>3,719</b>	<b>3,762</b>	<b>3,762</b>	<b>3,762</b>	<b>3,762</b>

## Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	149	150	-	-	-	-	-
Transfer to/(from) Reserves	10,001	(2,972)	10,803	11,860	11,860	11,860	11,860
<b>Total Other</b>	<b>10,150</b>	<b>(2,822)</b>	<b>10,803</b>	<b>11,860</b>	<b>11,860</b>	<b>11,860</b>	<b>11,860</b>

Sunnyside Waste Water Plant (Surplus)/Deficit:	(2,108)	-	-	-	-	-	-
--	---------	---	---	---	---	---	---

## 384 Jolly Roger Waste Water Plant

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

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

---



### Taxation Impact

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

# Jolly Roger Waste Water Plant

384

Actuals

Amended  
Budget

Round 2 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	33,318	32,550	32,550	32,550	32,550	32,550	32,550
Investment Income	5,145	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
<b>Total Revenues</b>	<b>47,856</b>	<b>41,962</b>	<b>43,562</b>	<b>45,162</b>	<b>45,162</b>	<b>45,162</b>	<b>45,162</b>

## Expenses

Administration	4,800	4,802	3,959	3,959	3,959	3,959	3,959
Wages and Benefits	7,554	12,310	12,641	12,894	12,894	12,894	12,894
Operating	46,731	50,239	15,151	15,151	15,151	15,151	15,151
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	1,548	1,547	1,547	1,547	1,547	1,547	1,547
<b>Total Expenses</b>	<b>60,646</b>	<b>68,918</b>	<b>33,298</b>	<b>33,551</b>	<b>33,551</b>	<b>33,551</b>	<b>33,551</b>

## Other

Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	(19,331)	(26,062)	11,811	13,158	13,158	13,158	13,158
Unfunded Amortization	(1,548)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
<b>Total Other</b>	<b>(20,218)</b>	<b>(26,956)</b>	<b>10,264</b>	<b>11,611</b>	<b>11,611</b>	<b>11,611</b>	<b>11,611</b>

Jolly Roger Waste Water Plant (Surplus)/Deficit:

(7,428)

-

-

-

-

-

-

## 385 Secret Cove Waste Water Plant

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

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

---



### Taxation Impact

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

# Secret Cove Waste Water Plant

385

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Frontage & Parcel Taxes	13,560	15,368	16,560	19,560	19,560	19,560	19,560
User Fees & Service Charges	31,277	31,026	31,026	31,026	31,026	31,026	31,026
Investment Income	4,256	-	-	-	-	-	-
Internal Recoveries	33	-	-	-	-	-	-
<b>Total Revenues</b>	<b>49,126</b>	<b>46,394</b>	<b>47,586</b>	<b>50,586</b>	<b>50,586</b>	<b>50,586</b>	<b>50,586</b>

## Expenses

Administration	4,992	4,996	3,845	3,845	3,845	3,845	3,845
Wages and Benefits	10,422	12,413	12,746	13,000	13,000	13,000	13,000
Operating	45,882	51,156	13,856	13,856	13,856	13,856	13,856
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	1,620	1,615	1,615	1,615	1,615	1,615	1,615
<b>Total Expenses</b>	<b>62,929</b>	<b>70,200</b>	<b>32,062</b>	<b>32,316</b>	<b>32,316</b>	<b>32,316</b>	<b>32,316</b>

## Other

Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	(14,581)	(22,844)	17,139	19,885	19,885	19,885	19,885
Unfunded Amortization	(1,620)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
<b>Total Other</b>	<b>(15,540)</b>	<b>(23,806)</b>	<b>15,524</b>	<b>18,270</b>	<b>18,270</b>	<b>18,270</b>	<b>18,270</b>

Secret Cove Waste Water Plant (Surplus)/Deficit:

(1,737)

-

-

-

-

-

-

## 386 Lee Bay Waste Water Plant

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

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

---



### Taxation Impact

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

# Lee Bay Waste Water Plant

386

Actuals

Amended Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

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	62,283	59,496	70,060	70,060	70,060	70,060	70,060
Investment Income	35,560	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	31,708	-	-	-	-	-	-
Internal Recoveries	48	-	-	-	-	-	-
<b>Total Revenues</b>	<b>191,555</b>	<b>121,448</b>	<b>140,812</b>	<b>149,612</b>	<b>149,612</b>	<b>149,612</b>	<b>149,612</b>

## Expenses

Administration	6,816	6,814	5,844	5,844	5,844	5,844	5,844
Wages and Benefits	23,257	12,194	22,450	22,899	22,899	22,899	22,899
Operating	35,990	55,187	41,540	41,540	41,540	41,540	41,540
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	5,887	8,892	1,397	1,397	1,397	1,397	1,397
<b>Total Expenses</b>	<b>71,963</b>	<b>83,107</b>	<b>71,231</b>	<b>71,680</b>	<b>71,680</b>	<b>71,680</b>	<b>71,680</b>

## Other

Capital Expenditures	6,818	277,686	11,901	12,139	12,139	12,139	12,139
Proceeds from Sale of TCA	(39,708)	-	-	-	-	-	-
Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	128,638	(231,106)	59,077	67,190	67,190	67,190	67,190
Transfer to/(from) Accumulated Surplus	31,708	-	-	-	-	-	-
Unfunded Amortization	(5,887)	(8,892)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
<b>Total Other</b>	<b>122,230</b>	<b>38,341</b>	<b>69,581</b>	<b>77,932</b>	<b>77,932</b>	<b>77,932</b>	<b>77,932</b>

Lee Bay Waste Water Plant (Surplus)/Deficit:	2,638	-	-	-	-	-	-
--	-------	---	---	---	---	---	---

## Capital Project Summary

### Lee Bay Waste Water Plant

386

	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
CP1378 Filter Commissioning	-	86,676	-	-	-	-	-
CP1406 Generator Replacement	6,818	81,000	-	-	-	-	-
CP1427 Electrical Upgrades	-	109,992	-	-	-	-	-
<b>Capital Projects Total:</b>	<b>6,818</b>	<b>277,668</b>					

## 387 Square Bay Waste Water Plant

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

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

---



### Taxation Impact

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

# Square Bay Waste Water Plant

387

Actuals

Amended Budget

Round 2 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	9,957	10,000	-	-	-	-	-
User Fees & Service Charges	99,941	98,900	98,900	98,900	98,900	98,900	98,900
Investment Income	9,839	1,660	2,022	2,395	2,780	3,176	-
Internal Recoveries	70	-	-	-	-	-	-
<b>Total Revenues</b>	<b>153,935</b>	<b>144,691</b>	<b>139,703</b>	<b>145,656</b>	<b>146,041</b>	<b>146,437</b>	<b>143,261</b>

## Expenses

Administration	13,020	13,019	9,913	9,913	9,913	9,913	9,913
Wages and Benefits	23,400	36,594	37,575	38,328	38,328	38,328	38,328
Operating	45,461	55,452	40,951	40,951	40,951	40,951	40,951
Debt Charges - Interest	7,477	7,488	7,448	7,448	7,448	7,448	-
Amortization of Tangible Capital Assets	44,832	42,682	44,830	44,830	44,830	44,830	44,830
<b>Total Expenses</b>	<b>134,190</b>	<b>155,235</b>	<b>140,717</b>	<b>141,470</b>	<b>141,470</b>	<b>141,470</b>	<b>134,022</b>

## Other

Capital Expenditures	-	410	417	428	428	428	428
Debt Principal Repayment	13,403	13,387	12,443	12,816	13,201	13,596	-
Transfer to/(from) Reserves	25,627	17,843	30,956	35,772	35,772	35,773	53,641
Transfer to/(from) Appropriated Surplus	498	498	-	-	-	-	-
Transfer to/(from) Other Funds	97	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(44,832)	(42,682)	(44,830)	(44,830)	(44,830)	(44,830)	(44,830)
<b>Total Other</b>	<b>(5,207)</b>	<b>(10,544)</b>	<b>(1,014)</b>	<b>4,186</b>	<b>4,571</b>	<b>4,967</b>	<b>9,239</b>

Square Bay Waste Water Plant (Surplus)/Deficit:	(24,952)	-	-	-	-	-	-
---	----------	---	---	---	---	---	---

**Capital Project Summary**

**Square Bay Waste Water Plant**

**387**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

- - - - -

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

---



### 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 2 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	58,511	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income	6,611	-	-	-	-	-	-
Internal Recoveries	45	-	-	-	-	-	-
<b>Total Revenues</b>	<b>87,163</b>	<b>831,086</b>	<b>79,089</b>	<b>79,089</b>	<b>79,089</b>	<b>79,089</b>	<b>79,089</b>

## Expenses

Administration	5,280	5,275	5,213	5,213	5,213	5,213	5,213
Wages and Benefits	8,503	23,437	24,064	24,544	24,544	24,544	24,544
Operating	17,365	30,274	26,268	26,268	26,268	26,268	26,268
Debt Charges - Interest	13	600	3,062	2,362	1,667	961	-
Amortization of Tangible Capital Assets	3,792	3,764	3,764	3,764	3,764	3,764	3,764
<b>Total Expenses</b>	<b>34,953</b>	<b>63,350</b>	<b>62,371</b>	<b>62,151</b>	<b>61,456</b>	<b>60,750</b>	<b>59,789</b>

## Other

Capital Expenditures	242	1,040,003	14,114	14,398	14,398	14,398	14,398
Proceeds from Long Term Debt	-	(100,033)	-	-	-	-	-
Debt Principal Repayment	661	3,987	20,007	20,007	20,007	20,007	-
Transfer to/(from) Reserves	10,862	(34,521)	(13,639)	(13,703)	(13,008)	(12,302)	8,666
Transfer to/(from) Appropriated Surplus	3,914	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(137,936)	-	-	-	-	-
Unfunded Amortization	(3,791)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
<b>Total Other</b>	<b>11,888</b>	<b>767,736</b>	<b>16,718</b>	<b>16,938</b>	<b>17,633</b>	<b>18,339</b>	<b>19,300</b>

Langdale Waste Water Plant (Surplus)/Deficit:	(40,322)	-	-	-	-	-	-
---	----------	---	---	---	---	---	---

**Capital Project Summary**

**Langdale Waste Water Plant**

**388**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

CP1337 Langdale Wastewater Treatment System Upgrade

242

1,024,968

-

-

-

-

-

**Capital Projects Total:**

**242**

**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

---



### 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 2 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	5,987	5,912	5,912	5,912	5,912	5,912	5,912
Investment Income	983	-	-	-	-	-	-
Internal Recoveries	3	-	-	-	-	-	-
<b>Total Revenues</b>	<b>12,709</b>	<b>11,655</b>	<b>12,155</b>	<b>12,655</b>	<b>12,655</b>	<b>12,655</b>	<b>12,655</b>

## Expenses

Administration	912	917	549	549	549	549	549
Wages and Benefits	1,250	2,782	2,902	2,960	2,960	2,960	2,960
Operating	4,752	5,685	741	741	741	741	741
Debt Charges - Interest	1	5	-	-	-	-	-
Amortization of Tangible Capital Assets	1,764	1,760	1,760	1,760	1,760	1,760	1,760
<b>Total Expenses</b>	<b>8,679</b>	<b>11,149</b>	<b>5,952</b>	<b>6,010</b>	<b>6,010</b>	<b>6,010</b>	<b>6,010</b>

## Other

Debt Principal Repayment	149	150	-	-	-	-	-
Transfer to/(from) Reserves	6,170	2,116	7,963	8,405	8,405	8,405	8,405
Unfunded Amortization	(1,764)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
<b>Total Other</b>	<b>4,555</b>	<b>506</b>	<b>6,203</b>	<b>6,645</b>	<b>6,645</b>	<b>6,645</b>	<b>6,645</b>

Canoe Rd Waste Water Plant (Surplus)/Deficit:	525	-	-	-	-	-	-
---	-----	---	---	---	---	---	---

## 390 Merrill Crescent Waste Water Plant

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

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

---



### Taxation Impact

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

# Merrill Crescent Waste Water Plant

390

Actuals

Amended  
Budget

Round 2 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	27,978	27,276	27,276	27,276	27,276	27,276	27,276
Investment Income	2,471	-	-	-	-	-	-
Internal Recoveries	16	-	-	-	-	-	-
<b>Total Revenues</b>	<b>38,169</b>	<b>34,976</b>	<b>35,676</b>	<b>36,376</b>	<b>36,376</b>	<b>36,376</b>	<b>36,376</b>

## Expenses

Administration	1,956	1,956	2,000	2,000	2,000	2,000	2,000
Wages and Benefits	12,840	9,087	11,690	11,922	11,922	11,922	11,922
Operating	8,794	9,094	9,143	9,143	9,143	9,143	9,143
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	2,052	2,048	2,048	2,048	2,048	2,048	2,048
<b>Total Expenses</b>	<b>25,655</b>	<b>22,205</b>	<b>24,881</b>	<b>25,113</b>	<b>25,113</b>	<b>25,113</b>	<b>25,113</b>

## Other

Capital Expenditures	1,476	30,308	3,099	3,161	3,161	3,161	3,161
Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	16,560	14,166	9,744	10,150	10,150	10,150	10,150
Transfer to/(from) Other Funds	(748)	(30,308)	-	-	-	-	-
Unfunded Amortization	(2,052)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
<b>Total Other</b>	<b>15,897</b>	<b>12,771</b>	<b>10,795</b>	<b>11,263</b>	<b>11,263</b>	<b>11,263</b>	<b>11,263</b>

Merrill Crescent Waste Water Plant (Surplus)/Deficit:

3,383

-

-

-

-

-

-

**Capital Project Summary**

**Merrill Crescent Waste Water Plant**

**390**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

CP1377 Merril Crescent Electrical Replacement

1,476

30,312

-

-

-

-

-

**Capital Projects Total:**

**1,476**

**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

---



### 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 2 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	45,072	43,818	44,561	44,561	44,561	44,561	44,561
Investment Income	7,999	-	-	-	-	-	-
Internal Recoveries	36	-	-	-	-	-	-
<b>Total Revenues</b>	<b>82,123</b>	<b>72,834</b>	<b>76,271</b>	<b>80,777</b>	<b>80,777</b>	<b>80,777</b>	<b>80,777</b>

## Expenses

Administration	4,320	4,318	4,358	4,358	4,358	4,358	4,358
Wages and Benefits	12,565	17,014	16,711	17,046	17,046	17,046	17,046
Operating	19,920	23,093	23,105	23,105	23,105	23,105	23,105
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	6,264	6,261	6,261	6,261	6,261	6,261	6,261
<b>Total Expenses</b>	<b>43,082</b>	<b>50,706</b>	<b>50,435</b>	<b>50,770</b>	<b>50,770</b>	<b>50,770</b>	<b>50,770</b>

## Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	35,549	27,736	32,097	36,268	36,268	36,268	36,268
Unfunded Amortization	(6,264)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
<b>Total Other</b>	<b>29,946</b>	<b>22,128</b>	<b>25,836</b>	<b>30,007</b>	<b>30,007</b>	<b>30,007</b>	<b>30,007</b>

Curran Rd Waste Water Plant (Surplus)/Deficit:	(9,095)	-	-	-	-	-	-
--	---------	---	---	---	---	---	---

## 392 Roberts Creek Co-Housing Treatment Plant

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

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

---



### Taxation Impact

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

# Roberts Creek Co-Housing Treatment Plant

392

Actuals

Amended  
Budget

Round 2 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	40,821	40,532	40,532	40,532	40,532	40,532	40,532
Investment Income	4,194	-	-	-	-	-	-
Internal Recoveries	30	-	-	-	-	-	-
<b>Total Revenues</b>	<b>62,097</b>	<b>57,582</b>	<b>59,132</b>	<b>60,682</b>	<b>62,232</b>	<b>62,232</b>	<b>62,232</b>

## Expenses

Administration	3,924	3,927	3,703	3,703	3,703	3,703	3,703
Wages and Benefits	9,049	13,921	14,288	14,573	14,573	14,573	14,573
Operating	12,721	18,715	18,883	18,883	18,883	18,883	18,883
Debt Charges - Interest	29	40	-	-	-	-	-
Amortization of Tangible Capital Assets	7,680	7,677	7,677	7,677	7,677	7,677	7,677
<b>Total Expenses</b>	<b>33,403</b>	<b>44,280</b>	<b>44,551</b>	<b>44,836</b>	<b>44,836</b>	<b>44,836</b>	<b>44,836</b>

## Other

Capital Expenditures	-	-	-	-	-	-	-
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	1,324	1,307	-	-	-	-	-
Transfer to/(from) Reserves	23,714	19,672	22,258	23,523	25,073	25,073	25,073
Unfunded Amortization	(7,680)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
<b>Total Other</b>	<b>17,358</b>	<b>13,302</b>	<b>14,581</b>	<b>15,846</b>	<b>17,396</b>	<b>17,396</b>	<b>17,396</b>

Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:	(11,336)	-	-	-	-	-	-
---	----------	---	---	---	---	---	---

## 393 Lillies Lake Waste Water Plant

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

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

---



### Taxation Impact

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

# Lillies Lake Waste Water Plant

393

Actuals

Amended  
Budget

Round 2 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	32,526	32,017	48,026	48,026	48,026	48,026	48,026
Investment Income	2,873	-	-	-	-	-	-
Internal Recoveries	24	-	-	-	-	-	-
<b>Total Revenues</b>	<b>45,695</b>	<b>42,283</b>	<b>59,742</b>	<b>61,192</b>	<b>61,192</b>	<b>61,192</b>	<b>61,192</b>

## Expenses

Administration	3,600	3,599	3,308	3,308	3,308	3,308	3,308
Wages and Benefits	11,800	13,399	13,760	14,035	14,035	14,035	14,035
Operating	12,840	17,956	13,995	13,995	13,995	13,995	13,995
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860	4,860	4,860
<b>Total Expenses</b>	<b>33,113</b>	<b>39,834</b>	<b>35,923</b>	<b>36,198</b>	<b>36,198</b>	<b>36,198</b>	<b>36,198</b>

## Other

Capital Expenditures	1,729	17,162	1,427	1,457	1,457	1,457	1,457
Proceeds from Long Term Debt	-	-	-	-	-	-	-
Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	10,284	(10,506)	27,252	28,397	28,397	28,397	28,397
Unfunded Amortization	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
<b>Total Other</b>	<b>7,814</b>	<b>2,449</b>	<b>23,819</b>	<b>24,994</b>	<b>24,994</b>	<b>24,994</b>	<b>24,994</b>

Lillies Lake Waste Water Plant (Surplus)/Deficit:

(4,768)

-

-

-

-

-

-

**Capital Project Summary**

**Lillies Lake Waste Water Plant**

**393**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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

---



### 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 2 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
Investment Income	5,833	-	-	-	-	-	-
Internal Recoveries	19	-	-	-	-	-	-
<b>Total Revenues</b>	<b>45,044</b>	<b>38,289</b>	<b>39,839</b>	<b>41,389</b>	<b>41,389</b>	<b>41,389</b>	<b>41,389</b>

## Expenses

Administration	2,472	2,472	2,716	2,716	2,716	2,716	2,716
Wages and Benefits	9,249	10,106	10,238	10,442	10,442	10,442	10,442
Operating	8,644	11,266	11,312	11,312	11,312	11,312	11,312
Debt Charges - Interest	13	20	-	-	-	-	-
Amortization of Tangible Capital Assets	7,692	7,687	7,687	7,687	7,687	7,687	7,687
<b>Total Expenses</b>	<b>28,070</b>	<b>31,551</b>	<b>31,953</b>	<b>32,157</b>	<b>32,157</b>	<b>32,157</b>	<b>32,157</b>

## Other

Debt Principal Repayment	661	653	-	-	-	-	-
Transfer to/(from) Reserves	19,512	13,772	15,573	16,919	16,919	16,919	16,919
Unfunded Amortization	(7,692)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
<b>Total Other</b>	<b>12,481</b>	<b>6,738</b>	<b>7,886</b>	<b>9,232</b>	<b>9,232</b>	<b>9,232</b>	<b>9,232</b>

Painted Boat Waste Water Plant (Surplus)/Deficit:

(4,493)

-

-

-

-

-

-

**Capital Project Summary**

**Painted Boat Waste Water Plant**

**394**

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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

---



## Taxation Impact

# Sakinaw Ridge Waste Water Plant

395

Actuals

Amended  
Budget

Round 2 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
Investment Income	4,935	-	-	-	-	-	-
Internal Recoveries	23	-	-	-	-	-	-
<b>Total Revenues</b>	<b>49,270</b>	<b>42,710</b>	<b>42,710</b>	<b>42,710</b>	<b>42,710</b>	<b>42,710</b>	<b>42,710</b>

## Expenses

Administration	4,308	4,309	3,874	3,874	3,874	3,874	3,874
Wages and Benefits	7,633	16,463	16,911	17,246	17,246	17,246	17,246
Operating	7,617	9,527	9,587	9,587	9,587	9,587	9,587
Debt Charges - Interest	29	40	-	-	-	-	-
Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
<b>Total Expenses</b>	<b>35,715</b>	<b>46,466</b>	<b>46,499</b>	<b>46,834</b>	<b>46,834</b>	<b>46,834</b>	<b>46,834</b>

## Other

Debt Principal Repayment	1,322	1,306	-	-	-	-	-
Transfer to/(from) Reserves	15,881	11,065	12,338	12,003	12,003	12,003	12,003
Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
<b>Total Other</b>	<b>1,075</b>	<b>(3,756)</b>	<b>(3,789)</b>	<b>(4,124)</b>	<b>(4,124)</b>	<b>(4,124)</b>	<b>(4,124)</b>

Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:	(12,480)	-	-	-	-	-	-
--	----------	---	---	---	---	---	---

**Capital Project Summary**

**Sakinaw Ridge Waste Water Plant**

**395**

Actuals

Amended  
Budget

Round 2 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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	17,113	20,623	21,848	25,191	32,372	7,181	28.51%	14.99%
Area B - Halfmoon Bay	14,328	17,610	18,098	21,708	27,896	6,188	28.51%	12.92%
Area D - Roberts Creek	10,823	13,398	13,765	16,144	20,746	4,602	28.51%	9.61%
Area E - Elphinstone	8,315	10,408	10,606	12,869	16,538	3,669	28.51%	7.66%
Area F - West Howe Sound	13,900	16,649	17,717	21,440	27,552	6,112	28.51%	12.76%
<b>Member Municipalities</b>								
District of Sechelt	30,150	38,961	38,869	45,983	59,091	13,108	28.51%	27.37%
Town of Gibsons	13,288	16,935	17,398	21,361	27,450	6,089	28.51%	12.72%
shíshálh Nation Government District	2,161	2,553	2,698	3,301	4,242	941	28.51%	1.96%
<b>Net Taxes Levied</b>	<b>110,079</b>	<b>137,137</b>	<b>141,000</b>	<b>167,998</b>	<b>215,886</b>	<b>47,888</b>	<b>28.51%</b>	<b>100.00%</b>
<b>Limit by law</b>	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**

Cemetery	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
<b>400</b>							
CP1368 Seaview Cemetary Expansion	331,320	495,708	-	-	-	-	-
<b>Capital Projects Total:</b>	<b>331,320</b>	<b>495,708</b>					

# 410 Pender Harbour Health Clinic



**About:** Funds operating grants and reserves for future capital works for the Pender Harbour Health Clinic

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1003.1 - Pender Harbour Health Clinic

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.300/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	170,857	178,611	189,012	197,255	231,634	34,379	17.43%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>170,857</b>	<b>178,611</b>	<b>189,012</b>	<b>197,255</b>	<b>231,634</b>	<b>34,379</b>	<b>17.43%</b>	<b>100.00%</b>
<b>Limit by law</b>	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}

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	29,821	31,111	33,369	30,655	31,415	760	2.48%	14.99%
Area B - Halfmoon Bay	24,968	26,567	27,641	26,417	27,071	654	2.48%	12.92%
Area D - Roberts Creek	18,860	20,212	21,024	19,646	20,133	487	2.48%	9.61%
Area E - Elphinstone	14,490	15,702	16,199	15,661	16,049	388	2.48%	7.66%
Area F - West Howe Sound	24,222	25,117	27,059	26,091	26,737	646	2.48%	12.76%
<b>Member Municipalities</b>								
District of Sechelt	52,538	58,777	59,366	55,958	57,343	1,385	2.48%	27.37%
Town of Gibsons	23,155	25,548	26,572	25,995	26,638	643	2.47%	12.72%
shíshálh Nation Government District	3,766	3,852	4,121	4,017	4,116	99	2.46%	1.96%
<b>Net Taxes Levied</b>	<b>191,820</b>	<b>206,885</b>	<b>215,351</b>	<b>204,440</b>	<b>209,502</b>	<b>5,062</b>	<b>2.48%</b>	<b>100.00%</b>

#### 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}

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	333,288	358,493	510,389	511,066	548,419	37,353	7.31% 28.19%
Area B - Halfmoon Bay	261,341	286,640	395,469	412,418	442,561	30,143	7.31% 22.75%
Area D - Roberts Creek	210,788	232,895	321,568	327,532	351,471	23,939	7.31% 18.07%
Area E - Elphinstone	161,949	180,928	247,774	261,088	280,170	19,082	7.31% 14.40%
Area F - West Howe Sound	183,075	199,434	284,479	300,897	322,888	21,991	7.31% 16.60%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>1,150,441</b>	<b>1,258,389</b>	<b>1,759,679</b>	<b>1,813,001</b>	<b>1,945,508</b>	<b>132,507</b>	<b>7.31% 100.00%</b>

### 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	14.58	-
Utilities [02]	36.45	36.36	50.32	51.02	-
Major Industry [04]	35.40	35.32	48.88	49.56	-
Light Industry [05]	35.40	35.32	48.88	49.56	-
Business and Other [06]	25.51	25.45	35.22	35.71	-
Managed Forest Land [07]	31.24	31.16	43.13	43.73	-
Rec/Non Profit [08]	10.41	10.39	14.38	14.58	-
Farm [09]	10.41	10.39	14.38	14.58	-

# Rural Planning Services

504

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	1,813,001	1,813,001	1,945,508	1,421,360	1,421,461	1,421,564	1,421,669
Government Transfers	94,384	244,383	-	-	-	-	-
User Fees & Service Charges	290,550	282,641	290,987	295,078	295,078	295,078	295,078
Investment Income	32,779	-	-	-	-	-	-
Internal Recoveries	1,643	-	-	-	-	-	-
Other Revenue	48,990	35,000	-	-	-	-	-
<b>Total Revenues</b>	<b>2,281,347</b>	<b>2,375,025</b>	<b>2,236,495</b>	<b>1,716,438</b>	<b>1,716,539</b>	<b>1,716,642</b>	<b>1,716,747</b>

## Expenses

Administration	314,076	314,072	281,628	281,628	281,628	281,628	281,628
Wages and Benefits	1,476,135	1,524,787	1,596,612	1,362,953	1,362,953	1,362,953	1,362,953
Operating	418,251	1,015,839	358,255	71,857	71,958	72,061	72,166
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>2,208,462</b>	<b>2,854,698</b>	<b>2,236,495</b>	<b>1,716,438</b>	<b>1,716,539</b>	<b>1,716,642</b>	<b>1,716,747</b>

## Other

Transfer to/(from) Reserves	(20,933)	(429,673)	-	-	-	-	-
Transfer to/(from) Appropriated Surplus	3,383	-	-	-	-	-	-
Transfer to/(from) Other Funds	(2,215)	(50,000)	-	-	-	-	-
Unfunded Amortization	-	-	-	-	-	-	-
<b>Total Other</b>	<b>(19,765)</b>	<b>(479,673)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Rural Planning Services (Surplus)/Deficit:

(92,650)

-

-

-

-

-

-

## 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

---

### 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.



## Capital Project Summary

### Geographic Information Services

506

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

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

---

### Taxation Impact

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



**Capital Project Summary**

Civic Addressing	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
	2025	2025	2026	2027	2028	2029	2030
510							
CP1342 Orthophoto Aquisition [510]	-	-	-	15,000	-	-	15,000
<b>Capital Projects Total:</b>				<b>15,000</b>			<b>15,000</b>

# 515 Heritage Conservation Service



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1077 - Heritage Conservation Service

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
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%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>							<b>100.00%</b>

### 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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions

-

-

-

-

-

-

-

Total Revenues

-

-

-

-

-

-

-

**Expenses**

Administration

-

-

-

-

-

-

-

Total Expenses

-

-

-

-

-

-

-

Heritage Conservation Service (Surplus)/Deficit:

-

-

-

-

-

-

-

## 520 Building Inspection Services



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

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

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
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%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	(30)	270					3.28%
<b>Net Taxes Levied</b>	<b>(927)</b>	<b>8,586</b>					<b>100.00%</b>

#### Limit by law

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

	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Tax Requisitions	-	-	-	-	-	-	-
User Fees & Service Charges	1,327,525	1,062,884	1,101,744	1,119,097	1,119,171	1,119,246	1,119,323
Investment Income	69,790	-	-	-	-	-	-
Internal Recoveries	797	-	-	-	-	-	-
Other Revenue	7,210	600	600	600	600	600	600
<b>Total Revenues</b>	<b>1,405,322</b>	<b>1,063,484</b>	<b>1,102,344</b>	<b>1,119,697</b>	<b>1,119,771</b>	<b>1,119,846</b>	<b>1,119,923</b>

## Expenses

Administration	169,212	169,210	156,571	156,571	156,571	156,571	156,571
Wages and Benefits	763,860	830,086	863,943	881,223	881,223	881,223	881,223
Operating	74,644	57,688	75,330	75,403	75,477	75,552	75,629
Amortization of Tangible Capital Assets	16,380	17,040	16,555	16,555	16,555	16,555	16,555
<b>Total Expenses</b>	<b>1,024,096</b>	<b>1,074,024</b>	<b>1,112,399</b>	<b>1,129,752</b>	<b>1,129,826</b>	<b>1,129,901</b>	<b>1,129,978</b>

## Other

Transfer to/(from) Reserves	71,754	6,000	6,000	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds	254	500	500	500	500	500	500
Unfunded Amortization	(16,380)	(17,040)	(16,555)	(16,555)	(16,555)	(16,555)	(16,555)
<b>Total Other</b>	<b>55,628</b>	<b>(10,540)</b>	<b>(10,055)</b>	<b>(10,055)</b>	<b>(10,055)</b>	<b>(10,055)</b>	<b>(10,055)</b>

<b>Building Inspection Services (Surplus)/Deficit:</b>	<b>(325,598)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	------------------	----------	----------	----------	----------	----------	----------

# 531 Economic Development Area A



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1063 - Economic Development Area A

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.066/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	80,517	38,746	83,548	(17,612)	39,713	57,325 (325.49%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>80,517</b>	<b>38,746</b>	<b>83,548</b>	<b>(17,612)</b>	<b>39,713</b>	<b>57,325 (325.49%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	(17,616)	(17,612)	39,713	3,838	3,838	3,838	3,838
Investment Income	172	-	-	-	-	-	-
Internal Recoveries	34	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(17,410)</b>	<b>(17,612)</b>	<b>39,713</b>	<b>3,838</b>	<b>3,838</b>	<b>3,838</b>	<b>3,838</b>

**Expenses**

Administration	3,756	3,754	1,838	1,838	1,838	1,838	1,838
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	29,091	37,880	37,875	2,000	2,000	2,000	2,000
<b>Total Expenses</b>	<b>32,846</b>	<b>41,634</b>	<b>39,713</b>	<b>3,838</b>	<b>3,838</b>	<b>3,838</b>	<b>3,838</b>

**Other**

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

**Economic Development Area A (Surplus)/Deficit:****(8,988)****-****-****-****-****-****-**

## 532 Economic Development Area B



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

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1064 - Economic Development Area B

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.060/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	49,890	7,884	48,230	(43,178)	9,095	52,273 (121.06%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>49,890</b>	<b>7,884</b>	<b>48,230</b>	<b>(43,178)</b>	<b>9,095</b>	<b>52,273 (121.06%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 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)

9,095

2,435

2,435

2,435

2,435

Investment Income

39

-

-

-

-

-

-

**Internal Recoveries**

8

-

-

-

-

-

-

**Total Revenues**
**(43,113)**
**(43,178)**
**9,095**
**2,435**
**2,435**
**2,435**
**2,435**
**Expenses**

Administration

2,256

2,257

435

435

435

435

435

**Wages and Benefits**

(1)

-

-

-

-

-

-

Operating

326

8,661

8,660

2,000

2,000

2,000

2,000

**Total Expenses**
**2,581**
**10,918**
**9,095**
**2,435**
**2,435**
**2,435**
**2,435**
**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:**
**(8,403)**
**-**
**-**
**-**
**-**
**-**
**-**

# 533 Economic Development Area D



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1065 - Economic Development Area D

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.068/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	43,271	7,032	43,635	(39,103)	7,897	47,000 (120.20%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>43,271</b>	<b>7,032</b>	<b>43,635</b>	<b>(39,103)</b>	<b>7,897</b>	<b>47,000 (120.20%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	(39,108)	(39,103)	7,897	2,380	2,380	2,380	2,380
Investment Income	34	-	-	-	-	-	-
Internal Recoveries	7	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(39,067)</b>	<b>(39,103)</b>	<b>7,897</b>	<b>2,380</b>	<b>2,380</b>	<b>2,380</b>	<b>2,380</b>

**Expenses**

Administration	2,028	2,033	380	380	380	380	380
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	(137)	7,518	7,517	2,000	2,000	2,000	2,000
<b>Total Expenses</b>	<b>1,890</b>	<b>9,551</b>	<b>7,897</b>	<b>2,380</b>	<b>2,380</b>	<b>2,380</b>	<b>2,380</b>

**Other**

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

<b>Economic Development Area D (Surplus)/Deficit:</b>	<b>(7,696)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	----------------	----------	----------	----------	----------	----------	----------

# 534 Economic Development Area E



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	32,690	7,675	32,089	(22,255)	9,288	31,543 (141.73%)	100.00%
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>32,690</b>	<b>7,675</b>	<b>32,089</b>	<b>(22,255)</b>	<b>9,288</b>	<b>31,543 (141.73%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	(22,260)	(22,255)	9,288	2,444	2,444	2,444	2,444
Investment Income	40	-	-	-	-	-	-
Internal Recoveries	8	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(22,212)</b>	<b>(22,255)</b>	<b>9,288</b>	<b>2,444</b>	<b>2,444</b>	<b>2,444</b>	<b>2,444</b>

**Expenses**

Administration	1,512	1,511	444	444	444	444	444
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	3,051	8,836	8,844	2,000	2,000	2,000	2,000
<b>Total Expenses</b>	<b>4,562</b>	<b>10,347</b>	<b>9,288</b>	<b>2,444</b>	<b>2,444</b>	<b>2,444</b>	<b>2,444</b>

**Other**

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

**Economic Development Area E (Surplus)/Deficit:**
**(5,830)**
**-**
**-**
**-**
**-**
**-**
**-**

# 535 Economic Development Area F



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1067 - Economic Development Area F

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	52,140	10,269	53,632	(37,283)	13,230	50,513 (135.49%)	100.00%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>52,140</b>	<b>10,269</b>	<b>53,632</b>	<b>(37,283)</b>	<b>13,230</b>	<b>50,513 (135.49%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	(37,284)	(37,283)	13,230	2,625	2,625	2,625	2,625
Investment Income	57	-	-	-	-	-	-
Internal Recoveries	12	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(37,215)</b>	<b>(37,283)</b>	<b>13,230</b>	<b>2,625</b>	<b>2,625</b>	<b>2,625</b>	<b>2,625</b>

**Expenses**

Administration	2,388	2,386	625	625	625	625	625
Wages and Benefits	(1)	-	-	-	-	-	-
Operating	4,402	12,605	12,605	2,000	2,000	2,000	2,000
<b>Total Expenses</b>	<b>6,789</b>	<b>14,991</b>	<b>13,230</b>	<b>2,625</b>	<b>2,625</b>	<b>2,625</b>	<b>2,625</b>

**Other**

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

<b>Economic Development Area F (Surplus)/Deficit:</b>	<b>(8,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	----------------	----------	----------	----------	----------	----------	----------

## 540 Hillside Development Project



**About:** A service established for the purpose of developing or operating land owned by the SCRD, within the Hillside Development Project area, as a commercial or industrial development.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1052 - Hillside Development Project

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** The greater of \$0.065/\$1000 or \$210150

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
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%
<b>Member Municipalities</b>							
District of Sechelt							27.37%
Town of Gibsons							12.72%
shishálh Nation Government District							1.96%
<b>Net Taxes Levied</b>							<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

## Revenues

Investment Income	44,949	-	-	-	-	-	-
Internal Recoveries	190	-	-	-	-	-	-
Other Revenue	121,460	156,339	121,459	121,459	121,459	121,459	121,459
<b>Total Revenues</b>	<b>166,599</b>	<b>156,339</b>	<b>121,459</b>	<b>121,459</b>	<b>121,459</b>	<b>121,459</b>	<b>121,459</b>

## Expenses

Administration	23,256	23,257	10,530	10,530	10,530	10,530	10,530
Wages and Benefits	60,898	83,243	87,229	32,753	32,753	32,753	32,753
Operating	107,934	243,469	110,617	73,896	73,896	73,896	73,896
<b>Total Expenses</b>	<b>192,088</b>	<b>349,969</b>	<b>208,376</b>	<b>117,179</b>	<b>117,179</b>	<b>117,179</b>	<b>117,179</b>

## Other

Development of Land Held for Resale	23,256	219,308	18,530	18,530	18,530	18,530	18,530
Transfer to/(from) Reserves	(46,913)	(412,938)	(105,447)	(14,250)	(14,250)	(14,250)	(14,250)
<b>Total Other</b>	<b>(23,657)</b>	<b>(193,630)</b>	<b>(86,917)</b>	<b>4,280</b>	<b>4,280</b>	<b>4,280</b>	<b>4,280</b>

<b>Hillside Development Project (Surplus)/Deficit:</b>	<b>1,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--	--------------	----------	----------	----------	----------	----------	----------

## 615 Community Recreation Facilities



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

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

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1058.1 - Community Recreation Facilities

**Basis of Apportionment:** Improvements Only

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	952,501	1,009,354	1,107,521	1,225,289	1,300,906	75,617	6.17%	16.83%
Area D - Roberts Creek	601,140	656,690	712,236	765,957	813,228	47,271	6.17%	10.52%
Area E - Elphinstone	542,961	600,808	650,007	710,837	754,706	43,869	6.17%	9.77%
Area F - West Howe Sound	762,246	809,430	898,786	1,028,104	1,091,553	63,449	6.17%	14.12%
<b>Member Municipalities</b>								
District of Sechelt	1,926,431	2,136,358	2,205,264	2,285,796	2,426,862	141,066	6.17%	31.40%
Town of Gibsons	780,032	867,845	941,384	1,000,283	1,062,015	61,732	6.17%	13.74%
shíshálh Nation Government District	190,009	207,282	232,365	262,690	278,902	16,212	6.17%	3.61%
<b>Net Taxes Levied</b>	<b>5,755,320</b>	<b>6,287,766</b>	<b>6,747,563</b>	<b>7,278,957</b>	<b>7,728,172</b>	<b>449,215</b>	<b>6.17%</b>	<b>100.00%</b>
<b>Limit by law</b>	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	104.82	-
Utilities [02]	332.15	331.99	346.54	366.85	-
Major Industry [04]	322.66	322.51	336.64	356.37	-
Light Industry [05]	322.66	322.51	336.64	356.37	-
Business and Other [06]	232.51	232.39	242.58	256.80	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	94.87	94.83	99.01	104.81	-
Farm [09]	-	-	-	-	-

## Community Recreation Facilities

615

Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
2025	2025	2026	2027	2028	2029	2030

### Revenues

Grants in Lieu of Taxes	230	-	-	-	-	-	
Tax Requisitions	7,278,960	7,299,957	7,728,172	7,744,017	7,707,145	7,728,058	7,618,580
Frontage & Parcel Taxes	1,699,800	1,698,073	118,005	-	-	-	-
User Fees & Service Charges	1,872,492	1,856,984	1,875,988	1,895,021	1,895,021	1,895,021	1,895,021
Investment Income	1,256,506	553,539	75,648	-	9,702	19,728	-
Gain on Disposal of Tangible Assets	(3,980)	-	-	-	-	-	-
Internal Recoveries	5,992	-	-	-	-	-	-
Other Revenue	48,687	17,858	17,858	17,858	17,858	17,858	17,858
<b>Total Revenues</b>	<b>12,158,687</b>	<b>11,426,411</b>	<b>9,815,671</b>	<b>9,656,896</b>	<b>9,629,726</b>	<b>9,660,665</b>	<b>9,531,459</b>

### Expenses

Administration	1,091,748	1,091,744	1,158,344	1,158,344	1,158,344	1,158,344	1,158,344
Wages and Benefits	4,229,982	4,514,156	4,646,806	4,815,224	4,755,790	4,755,790	4,755,790
Operating	2,018,667	2,294,378	2,301,768	2,154,797	2,150,397	2,150,397	2,150,397
Debt Charges - Interest	766,903	1,057,529	270,095	180,123	160,370	140,361	4,799
Amortization of Tangible Capital Assets	1,062,672	1,028,597	1,048,537	1,048,537	1,048,537	1,048,537	1,048,537
<b>Total Expenses</b>	<b>9,169,972</b>	<b>9,986,404</b>	<b>9,425,550</b>	<b>9,357,025</b>	<b>9,273,438</b>	<b>9,253,429</b>	<b>9,117,867</b>

### Other

Capital Expenditures	1,995,279	8,868,330	1,403,297	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	1,464,365	1,693,786	961,474	906,939	926,249	890,533	238,303
Transfer to/(from) Reserves	621,491	(2,271,241)	(926,113)	(1,166,731)	(564,324)	189,140	986,226
Transfer to/(from) Appropriated Surplus	232,285	(115,467)	-	-	-	-	-
Transfer to/(from) Other Funds	(1,025,620)	373,267	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(3,980)	-	-	-	-	-	-
Unfunded Amortization	(1,062,672)	(1,028,597)	(1,048,537)	(1,048,537)	(1,048,537)	(1,048,537)	(1,048,537)
<b>Total Other</b>	<b>1,625,754</b>	<b>1,440,007</b>	<b>390,121</b>	<b>299,871</b>	<b>356,288</b>	<b>407,236</b>	<b>413,592</b>

Community Recreation Facilities (Surplus)/Deficit:

(1,362,961)	-	-	-	-	-	-
-------------	---	---	---	---	---	---

## Capital Project Summary

### Community Recreation Facilities

615

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1151	Capital Renewal Fund (GACC)	372,259	1,257,588	708,288	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	46,287	797,064	269,064	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	27,010	545,784	72,204	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	60,447	275,772	33,240	-	-	-	-
CP1256	SAC Sprinkler System Replacement	65,148	220,200	-	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	114,996	-	-	-	-
CP1348	Fitness Equipment Replacement	103,055	130,200	-	-	-	-	-
CP1349	GACC Roof Replacement	760,862	2,884,800	-	-	-	-	-
CP1350	SAC Roof Replacement	383,457	1,217,700	-	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	34,948	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)	10,925	18,096	84,696	-	-	-	-
CP1438	SAC Water Feature Pumps	41,596	44,100	-	-	-	-	-
CP1456	Capital Renewal Fund (GDAF)	-	-	2,304	-	-	-	-
<b>Capital Projects Total:</b>		<b>1,995,280</b>	<b>8,868,324</b>	<b>1,403,292</b>				

## 625 Pender Harbour Pool



**About:** Provides and maintains aquatic and fitness facilities for residents of Electoral Area A. The pool is located in the Pender Harbour High School and is operated by SCRD staff.

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

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1075.1 - Pender Harbour Pool

**Basis of Apportionment:** Improvements Only

**Limit on Taxation:** The greater of \$0.520/\$1000 or \$625000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	594,736	610,918	651,791	695,172	707,163	11,991	1.72%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>594,736</b>	<b>610,918</b>	<b>651,791</b>	<b>695,172</b>	<b>707,163</b>	<b>11,991</b>	<b>1.72%</b>
<b>Limit by law</b>	<b>1,480,947</b>	<b>1,603,434</b>	<b>1,624,504</b>	<b>1,620,272</b>	<b>1,620,272</b>		

#### 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

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	695,172	697,672	707,163	731,638	731,638	731,638	731,638
Frontage & Parcel Taxes	64,548	64,523	64,523	64,523	64,523	46,788	-
User Fees & Service Charges	91,356	91,627	91,670	91,701	91,701	91,701	91,701
Investment Income	62,523	23,270	25,363	27,539	29,803	32,157	-
Internal Recoveries	601	-	-	-	-	-	-
<b>Total Revenues</b>	<b>914,200</b>	<b>877,092</b>	<b>888,719</b>	<b>915,401</b>	<b>917,665</b>	<b>902,284</b>	<b>823,339</b>

**Expenses**

Administration	91,920	91,922	108,829	108,829	108,829	108,829	108,829
Wages and Benefits	429,031	512,446	507,099	531,605	531,605	531,605	531,605
Operating	158,201	159,813	157,905	157,905	157,905	157,905	157,905
Debt Charges - Interest	35,472	35,470	35,470	35,470	35,470	17,735	-
Amortization of Tangible Capital Assets	98,155	101,634	96,263	96,263	96,263	96,263	96,263
<b>Total Expenses</b>	<b>812,779</b>	<b>901,285</b>	<b>905,566</b>	<b>930,072</b>	<b>930,072</b>	<b>912,337</b>	<b>894,602</b>

**Other**

Capital Expenditures	60,775	70,441	73,750	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	404	(47,823)	(48,750)	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds	399	2,500	-	-	-	-	-
Unfunded Amortization	(98,155)	(101,634)	(96,263)	(96,263)	(96,263)	(96,263)	(96,263)
<b>Total Other</b>	<b>15,743</b>	<b>(24,193)</b>	<b>(16,847)</b>	<b>(14,671)</b>	<b>(12,407)</b>	<b>(10,053)</b>	<b>(71,263)</b>

<b>Pender Harbour Pool (Surplus)/Deficit:</b>	<b>(85,678)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	-----------------	----------	----------	----------	----------	----------	----------

## Capital Project Summary

### Pender Harbour Pool

625

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1063	Annual Gym Equipment Replacement (Base)	32,506	33,864	9,996	9,996	9,996	9,996	9,996
CP1330	Storage Container	269	1,572	-	-	-	-	-
CP1414	Eyewash station	28,000	35,004	-	-	-	-	-
CP1468	Pender Harbour Pool Basin Retiling	-	-	63,756	-	-	-	-
<b>Capital Projects Total:</b>		<b>60,775</b>	<b>70,440</b>	<b>73,752</b>	<b>9,996</b>	<b>9,996</b>	<b>9,996</b>	<b>9,996</b>

## 630 School Facilities - Joint Use



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$	%
Area A - Egmont/Pender Harbour	431	11,032	8,114	7,813	8,451	638	8.17%
Area B - Halfmoon Bay	360	9,421	6,721	6,733	7,283	550	8.17%
Area D - Roberts Creek	272	7,167	5,112	5,007	5,416	409	8.17%
Area E - Elphinstone	209	5,568	3,939	3,991	4,318	327	8.19%
Area F - West Howe Sound	350	8,906	6,580	6,650	7,193	543	8.17%
<b>Member Municipalities</b>							
District of Sechelt	759	20,842	14,435	14,261	15,427	1,166	8.18%
Town of Gibsons	334	9,059	6,461	6,625	7,167	542	8.18%
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>2,715</b>	<b>71,996</b>	<b>51,362</b>	<b>51,080</b>	<b>55,255</b>	<b>4,175</b>	<b>8.17%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Grants in Lieu of Taxes	2	-	-	-	-	-	-
Tax Requisitions	51,084	51,580	55,255	55,409	55,409	55,409	55,409
Investment Income	2,826	-	-	-	-	-	-
Internal Recoveries	43	-	-	-	-	-	-

<b>Total Revenues</b>	<b>53,955</b>	<b>51,580</b>	<b>55,255</b>	<b>55,409</b>	<b>55,409</b>	<b>55,409</b>	<b>55,409</b>
-----------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

**Expenses**

Administration	2,760	2,757	2,805	2,805	2,805	2,805	2,805
Wages and Benefits	3,351	3,473	7,600	7,754	7,754	7,754	7,754
Operating	27,664	44,850	44,850	44,850	44,850	44,850	44,850

<b>Total Expenses</b>	<b>33,775</b>	<b>51,080</b>	<b>55,255</b>	<b>55,409</b>	<b>55,409</b>	<b>55,409</b>	<b>55,409</b>
-----------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

**Other**

Transfer to/(from) Reserves	2,607	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	500	-	-	-	-	-

<b>Total Other</b>	<b>2,607</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
--------------------	--------------	------------	----------	----------	----------	----------	----------

<b>School Facilities - Joint Use (Surplus)/Deficit:</b>	<b>(17,573)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	-----------------	----------	----------	----------	----------	----------	----------

## 640 Gibsons & Area Library



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

**Source of Funding:** Taxation

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.330/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	181,613	198,661	204,825	210,526	220,460	9,934	4.72%	23.12%
Area F - West Howe Sound	303,594	317,783	342,137	350,735	367,286	16,551	4.72%	38.51%
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons	290,213	323,243	335,983	349,442	365,931	16,489	4.72%	38.37%
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>775,420</b>	<b>839,687</b>	<b>882,945</b>	<b>910,703</b>	<b>953,677</b>	<b>42,974</b>	<b>4.72%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	910,704	910,703	953,677	953,820	953,820	953,820	953,820
Investment Income	22,516	-	-	-	-	-	-
Internal Recoveries	811	-	-	-	-	-	-
<b>Total Revenues</b>	<b>934,031</b>	<b>910,703</b>	<b>953,677</b>	<b>953,820</b>	<b>953,820</b>	<b>953,820</b>	<b>953,820</b>

**Expenses**

Administration	48,888	48,887	55,049	55,049	55,049	55,049	55,049
Wages and Benefits	964	6,957	7,121	7,264	7,264	7,264	7,264
Operating	891,812	897,118	938,428	938,428	938,428	938,428	938,428
Amortization of Tangible Capital Assets	52,181	52,180	52,149	52,149	52,149	52,149	52,149
<b>Total Expenses</b>	<b>993,845</b>	<b>1,005,142</b>	<b>1,052,747</b>	<b>1,052,890</b>	<b>1,052,890</b>	<b>1,052,890</b>	<b>1,052,890</b>

**Other**

Transfer to/(from) Reserves	68,410	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds	(92,260)	(92,259)	(96,921)	(96,921)	(96,921)	(96,921)	(96,921)
Unfunded Amortization	(52,181)	(52,180)	(52,149)	(52,149)	(52,149)	(52,149)	(52,149)
<b>Total Other</b>	<b>(76,031)</b>	<b>(94,439)</b>	<b>(99,070)</b>	<b>(99,070)</b>	<b>(99,070)</b>	<b>(99,070)</b>	<b>(99,070)</b>

**Gibsons & Area Library (Surplus)/Deficit:**
**(16,217)**
**-**
**-**
**-**
**-**
**-**
**-**

## 643 Egmont/Pender Harbour Library Service



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

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

### Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour	54,902	58,861	65,298	66,581	67,450	869	1.31%	100.00%
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>54,902</b>	<b>58,861</b>	<b>65,298</b>	<b>66,581</b>	<b>67,450</b>	<b>869</b>	<b>1.31%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	66,576	66,581	67,450	67,450	67,450	67,450	67,450
Investment Income	289	-	-	-	-	-	-
Internal Recoveries	57	-	-	-	-	-	-
<b>Total Revenues</b>	<b>66,922</b>	<b>66,581</b>	<b>67,450</b>	<b>67,450</b>	<b>67,450</b>	<b>67,450</b>	<b>67,450</b>

**Expenses**

Administration	3,276	3,270	3,661	3,661	3,661	3,661	3,661
Operating	63,736	63,541	63,789	63,789	63,789	63,789	63,789
<b>Total Expenses</b>	<b>67,012</b>	<b>66,811</b>	<b>67,450</b>	<b>67,450</b>	<b>67,450</b>	<b>67,450</b>	<b>67,450</b>

**Other**

Prior Year (Surplus)/Deficit	(229)	(230)	-	-	-	-	-
<b>Total Other</b>	<b>(229)</b>	<b>(230)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Egmont/Pender Harbour Library Service (Surplus)/Deficit:**
**(139)**
**-**
**-**
**-**
**-**
**-**
**-**

# 645 Halfmoon Bay Library Service



**About:** Provides Grant-In-Aid equivalent funding to Sechelt Library.

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1046 - Halfmoon Bay Library Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.200/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	161,380	172,985	181,655	184,268	185,971	1,703	0.92%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>161,380</b>	<b>172,985</b>	<b>181,655</b>	<b>184,268</b>	<b>185,971</b>	<b>1,703</b>	<b>0.92%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 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

185,971

185,971

185,971

185,971

185,971

Investment Income

799

-

-

-

-

-

-

Internal Recoveries

158

-

-

-

-

-

-

Total Revenues

185,231

184,268

185,971

185,971

185,971

185,971

185,971

## Expenses

Administration

9,072

9,067

10,131

10,131

10,131

10,131

10,131

Operating

176,381

175,840

175,840

175,840

175,840

175,840

175,840

Total Expenses

185,453

184,907

185,971

185,971

185,971

185,971

185,971

## Other

Prior Year (Surplus)/Deficit

(639)

(639)

-

-

-

-

-

Total Other

(639)

(639)

-

-

-

-

-

Halfmoon Bay Library Service (Surplus)/Deficit:

(417)

-

-

-

-

-

-

# 646 Roberts Creek Library Service



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

**Source of Funding:** Taxation

## Taxation Impact

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

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.250/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios	
						\$	%	
<b>Electoral Areas</b>								
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	196,193	216,173	216,932	219,479	225,237	5,758	2.62%	100.00%
Area E - Elphinstone								
Area F - West Howe Sound								
<b>Member Municipalities</b>								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
<b>Net Taxes Levied</b>	<b>196,193</b>	<b>216,173</b>	<b>216,932</b>	<b>219,479</b>	<b>225,237</b>	<b>5,758</b>	<b>2.62%</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Tax Requisitions	219,480	219,479	225,237	225,237	225,237	225,237	225,237
Investment Income	552	-	-	-	-	-	-
Internal Recoveries	110	-	-	-	-	-	-
<b>Total Revenues</b>	<b>220,142</b>	<b>219,479</b>	<b>225,237</b>	<b>225,237</b>	<b>225,237</b>	<b>225,237</b>	<b>225,237</b>

**Expenses**

Administration	6,336	6,335	6,990	6,990	6,990	6,990	6,990
Operating	121,701	122,326	121,326	121,326	121,326	121,326	121,326
<b>Total Expenses</b>	<b>128,037</b>	<b>128,661</b>	<b>128,316</b>	<b>128,316</b>	<b>128,316</b>	<b>128,316</b>	<b>128,316</b>

**Other**

Transfer to/(from) Appropriated Surplus	-	(1,000)	-	-	-	-	-
Transfer to/(from) Other Funds	92,260	92,259	96,921	96,921	96,921	96,921	96,921
Prior Year (Surplus)/Deficit	(441)	(441)	-	-	-	-	-
<b>Total Other</b>	<b>91,819</b>	<b>90,818</b>	<b>96,921</b>	<b>96,921</b>	<b>96,921</b>	<b>96,921</b>	<b>96,921</b>

<b>Roberts Creek Library Service (Surplus)/Deficit:</b>	<b>(286)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---	--------------	----------	----------	----------	----------	----------	----------

# 648 Museum Service



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

**Source of Funding:** Taxation

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1049 - Museum Service

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.050/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios		
						\$	%		
<b>Electoral Areas</b>									
Area A - Egmont/Pender Harbour	26,605	25,993	28,720	28,762	31,479	2,717	9.45%	14.99%	
Area B - Halfmoon Bay	22,276	22,196	23,791	24,785	27,127	2,342	9.45%	12.92%	
Area D - Roberts Creek	16,826	16,886	18,095	18,433	20,175	1,742	9.45%	9.61%	
Area E - Elphinstone	12,928	13,118	13,943	14,694	16,082	1,388	9.45%	7.66%	
Area F - West Howe Sound	21,611	20,984	23,290	24,480	26,792	2,312	9.44%	12.76%	
<b>Member Municipalities</b>									
District of Sechelt	46,873	49,107	51,096	52,502	57,462	4,960	9.45%	27.37%	
Town of Gibsons	20,658	21,345	22,871	24,389	26,693	2,304	9.45%	12.72%	
shíshálh Nation Government District	3,360	3,218	3,547	3,769	4,125	356	9.45%	1.96%	
<b>Net Taxes Levied</b>	<b>171,136</b>	<b>172,848</b>	<b>185,352</b>	<b>191,815</b>	<b>209,935</b>	<b>18,120</b>	<b>9.45%</b>	<b>100.00%</b>	
<b>Limit by law</b>	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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	539,379	653,596	679,003	845,847	808,329	(37,518) (4.44%)	25.88%
Area B - Halfmoon Bay	451,608	558,124	562,457	728,887	696,558	(32,329) (4.44%)	22.30%
Area D - Roberts Creek	341,131	424,608	427,802	542,086	518,042	(24,044) (4.44%)	16.58%
Area E - Elphinstone	262,091	329,863	329,629	432,116	412,950	(19,166) (4.44%)	13.22%
Area F - West Howe Sound	438,124	527,656	550,610	719,903	687,971	(31,932) (4.44%)	22.02%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
<b>Net Taxes Levied</b>	<b>2,032,333</b>	<b>2,493,848</b>	<b>2,549,501</b>	<b>3,268,839</b>	<b>3,123,850</b>	<b>(144,989) (4.44%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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	24.13	-
Utilities [02]	58.98	66.29	66.94	84.44	-
Major Industry [04]	57.30	64.39	65.03	82.03	-
Light Industry [05]	57.30	64.39	65.03	82.03	-
Business and Other [06]	41.29	46.40	46.86	59.11	-
Managed Forest Land [07]	50.56	56.82	57.38	72.38	-
Rec/Non Profit [08]	16.85	18.94	19.13	24.13	-
Farm [09]	16.85	18.94	19.13	24.12	-



## Capital Project Summary

### Community Parks

650

		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1238	Community Parks Capital Asset Renewal	189,330	513,228	300,000	-	-	-	-
CP1341	Halfmoon Bay Community Hall	1,974,375	3,249,864	15,852	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	41,564	134,748	-	-	-	-	-
CP1370	Coopers Green Park Enhancements	35,040	613,308	-	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	7,541	148,536	-	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	20,425	36,948	137,160	-	-	-	-
CP1450	Cliff Gilker Bridges & Trail Remediation	3,591	1,198,848	-	-	-	-	-
CP1451	Chaster Park Access Improvements	1,460	143,004	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>2,273,326</b>	<b>6,038,484</b>	<b>453,012</b>				

## 665 Bicycle & Walking Paths



**About:** Maintains and co-ordinates development of bicycle and walking paths in Area B, D, E and F (excluding Islands) of the Regional District.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 374.2 - Bicycle and Walking Paths

**Basis of Apportionment:** Improvements Only

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
						\$	%
<b>Electoral Areas</b>							
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	17,782	20,210	41,434	24,284	13,994	(10,290)	(42.37%) 33.85%
Area D - Roberts Creek	10,719	12,590	25,507	14,524	8,370	(6,154)	(42.37%) 20.25%
Area E - Elphinstone	9,675	11,517	23,275	13,483	7,770	(5,713)	(42.37%) 18.80%
Area F - West Howe Sound	13,577	15,479	32,106	19,443	11,205	(8,238)	(42.37%) 27.11%
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>51,752</b>	<b>59,796</b>	<b>122,322</b>	<b>71,733</b>	<b>41,338</b>	<b>(30,395)</b>	<b>(42.37%) 100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

### Revenues

Grants in Lieu of Taxes	14	-	-	-	-	-	-
Tax Requisitions	71,736	72,233	41,338	41,636	55,026	41,636	41,636
Investment Income	15,196	-	-	-	-	-	-
Internal Recoveries	28	-	-	-	-	-	-
<b>Total Revenues</b>	<b>86,974</b>	<b>72,233</b>	<b>41,338</b>	<b>41,636</b>	<b>55,026</b>	<b>41,636</b>	<b>41,636</b>

### Expenses

Administration	13,236	13,233	8,620	8,620	8,620	8,620	8,620
Wages and Benefits	6,280	24,115	15,010	15,308	28,698	15,308	15,308
Operating	2,084	7,708	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	79,260	79,260	79,260	79,260	79,260	79,260	79,260
<b>Total Expenses</b>	<b>100,860</b>	<b>124,316</b>	<b>110,598</b>	<b>110,896</b>	<b>124,286</b>	<b>110,896</b>	<b>110,896</b>

### Other

Capital Expenditures	1,275	577,616	-	-	-	-	-
Transfer to/(from) Reserves	13,619	(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	-	(323,910)	-	-	-	-	-
Unfunded Amortization	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
<b>Total Other</b>	<b>(37,536)</b>	<b>(52,083)</b>	<b>(69,260)</b>	<b>(69,260)</b>	<b>(69,260)</b>	<b>(69,260)</b>	<b>(69,260)</b>

Bicycle & Walking Paths (Surplus)/Deficit:

(23,650)

-

-

-

-

-

-

**Capital Project Summary**

<b>Bicycle &amp; Walking Paths</b>		Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
<b>665</b>								
CP1360	Lower Road Retaining Wall	1,275	577,620	-	-	-	-	-
<b>Capital Projects Total:</b>		<b>1,275</b>	<b>577,620</b>					

## 667 Area A Bicycle & Walking Paths



**About:** A service established for the purpose of providing for the planning, construction and maintenance of bicycle and walking paths in Electoral Area A.

**Source of Funding:** Taxation

### Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1082 - Area A Bicycle & Walking Paths

**Basis of Apportionment:** Improvements Only

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	14,580	14,398	12,484	12,752	11,162	(1,590) (12.47%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
<b>Member Municipalities</b>							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
<b>Net Taxes Levied</b>	<b>14,580</b>	<b>14,398</b>	<b>12,484</b>	<b>12,752</b>	<b>11,162</b>	<b>(1,590) (12.47%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	24,380	29,626	33,980	30,615	30,120	(495) (1.62%)	15.61%
Area B - Halfmoon Bay	20,413	25,299	28,148	26,382	25,955	(427) (1.62%)	13.45%
Area D - Roberts Creek	15,419	19,247	21,409	19,620	19,303	(317) (1.62%)	10.00%
Area E - Elphinstone	11,847	14,952	16,496	15,640	15,387	(253) (1.62%)	7.97%
Area F - West Howe Sound	13,395	16,482	18,940	18,025	17,733	(292) (1.62%)	9.19%
<b>Member Municipalities</b>							
District of Sechelt	42,953	55,972	60,454	55,884	54,980	(904) (1.62%)	28.49%
Town of Gibsons	18,931	24,329	27,059	25,960	25,540	(420) (1.62%)	13.24%
shíshálh Nation Government District	3,079	3,668	4,196	4,012	3,947	(65) (1.62%)	2.05%
<b>Net Taxes Levied</b>	<b>150,416</b>	<b>189,574</b>	<b>210,682</b>	<b>196,138</b>	<b>192,965</b>	<b>(3,173) (1.62%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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	-

## Regional Recreation Programs

670

Actuals

Amended  
Budget

Round 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

### Revenues

Grants in Lieu of Taxes	9	-	-	-	-	-	-
Tax Requisitions	196,140	196,638	192,965	193,002	193,002	193,002	193,002
User Fees & Service Charges	557	30,319	30,319	30,319	30,319	30,319	30,319
Investment Income	6,367	-	-	-	-	-	-
Internal Recoveries	193	-	-	-	-	-	-
<b>Total Revenues</b>	<b>203,266</b>	<b>226,957</b>	<b>223,284</b>	<b>223,321</b>	<b>223,321</b>	<b>223,321</b>	<b>223,321</b>

### Expenses

Administration	12,084	12,084	12,802	12,802	12,802	12,802	12,802
Wages and Benefits	3,351	3,473	1,778	1,815	1,815	1,815	1,815
Operating	183,438	210,900	208,704	208,704	208,704	208,704	208,704
<b>Total Expenses</b>	<b>198,873</b>	<b>226,457</b>	<b>223,284</b>	<b>223,321</b>	<b>223,321</b>	<b>223,321</b>	<b>223,321</b>

### Other

Transfer to/(from) Reserves	5,393	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	500	-	-	-	-	-
<b>Total Other</b>	<b>5,393</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Regional Recreation Programs (Surplus)/Deficit:

1,000

-

-

-

-

-

-

# 680 Dakota Ridge Recreation Service Area



**About:** A service established for the purpose of providing for improvements, maintenance and operations to the Dakota Ridge Winter Recreation Area.

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

## Taxation Impact

**Authority for Taxation:** SCRD Bylaw 1057.3 - Dakota Ridge Recreation Service Area

**Basis of Apportionment:** Land & Improvements

**Limit on Taxation:** \$0.040/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
<b>Electoral Areas</b>						\$ %	
Area A - Egmont/Pender Harbour	31,769	30,898	35,909	38,837	33,631	(5,206) (13.40%)	14.99%
Area B - Halfmoon Bay	26,599	26,385	29,746	33,467	28,981	(4,486) (13.40%)	12.92%
Area D - Roberts Creek	20,092	20,073	22,624	24,890	21,554	(3,336) (13.40%)	9.61%
Area E - Elphinstone	15,437	15,594	17,433	19,841	17,181	(2,660) (13.41%)	7.66%
Area F - West Howe Sound	25,805	24,945	29,119	33,054	28,624	(4,430) (13.40%)	12.76%
<b>Member Municipalities</b>							
District of Sechelt	55,970	58,375	63,885	70,892	61,390	(9,502) (13.40%)	27.37%
Town of Gibsons	24,668	25,373	28,595	32,932	28,518	(4,414) (13.40%)	12.72%
shíshálh Nation Government District	4,012	3,825	4,434	5,089	4,407	(682) (13.40%)	1.96%
<b>Net Taxes Levied</b>	<b>204,351</b>	<b>205,468</b>	<b>231,746</b>	<b>259,002</b>	<b>224,285</b>	<b>(34,717) (13.40%)</b>	<b>100.00%</b>
<b>Limit by law</b>	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 2 Budget

Financial Plan; Forecast Budget

2025

2025

2026

2027

2028

2029

2030

**Revenues**

Grants in Lieu of Taxes	10	-	-	-	-	-	-
Tax Requisitions	259,008	260,502	224,285	225,811	296,280	225,811	225,811
User Fees & Service Charges	32,184	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	19,033	-	-	-	-	-	-
Internal Recoveries	248	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000
<b>Total Revenues</b>	<b>310,483</b>	<b>300,502</b>	<b>264,285</b>	<b>265,811</b>	<b>336,280</b>	<b>265,811</b>	<b>265,811</b>

**Expenses**

Administration	22,584	22,580	26,101	26,101	26,101	26,101	26,101
Wages and Benefits	76,689	114,720	76,421	77,947	148,416	77,947	77,947
Operating	132,315	161,702	161,763	161,763	161,763	161,763	161,763
Amortization of Tangible Capital Assets	6,588	6,583	6,583	6,583	6,583	6,583	6,583
<b>Total Expenses</b>	<b>238,176</b>	<b>305,585</b>	<b>270,868</b>	<b>272,394</b>	<b>342,863</b>	<b>272,394</b>	<b>272,394</b>

**Other**

Capital Expenditures	62,156	58,500	-	-	-	-	-
Transfer to/(from) Reserves	(40,724)	(58,500)	-	-	-	-	-
Transfer to/(from) Other Funds	-	1,500	-	-	-	-	-
Unfunded Amortization	(6,588)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
<b>Total Other</b>	<b>14,844</b>	<b>(5,083)</b>	<b>(6,583)</b>	<b>(6,583)</b>	<b>(6,583)</b>	<b>(6,583)</b>	<b>(6,583)</b>

Dakota Ridge Recreation Service Area (Surplus)/Deficit:	(57,463)	-	-	-	-	-	-
---	----------	---	---	---	---	---	---

**Capital Project Summary**

Dakota Ridge Recreation Service Area	Actuals	Amended Budget	Round 2 Budget	Financial Plan; Forecast Budget			
680	2025	2025	2026	2027	2028	2029	2030
CP1439 Piston Bully	62,156	58,500	-	-	-	-	-
<b>Capital Projects Total:</b>	<b>62,156</b>	<b>58,500</b>					