

FINANCIAL PLAN

2026 – 2030



SUNSHINE COAST REGIONAL DISTRICT



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Sunshine Coast Regional District
British Columbia**

For the Fiscal Year Beginning

January 01, 2025

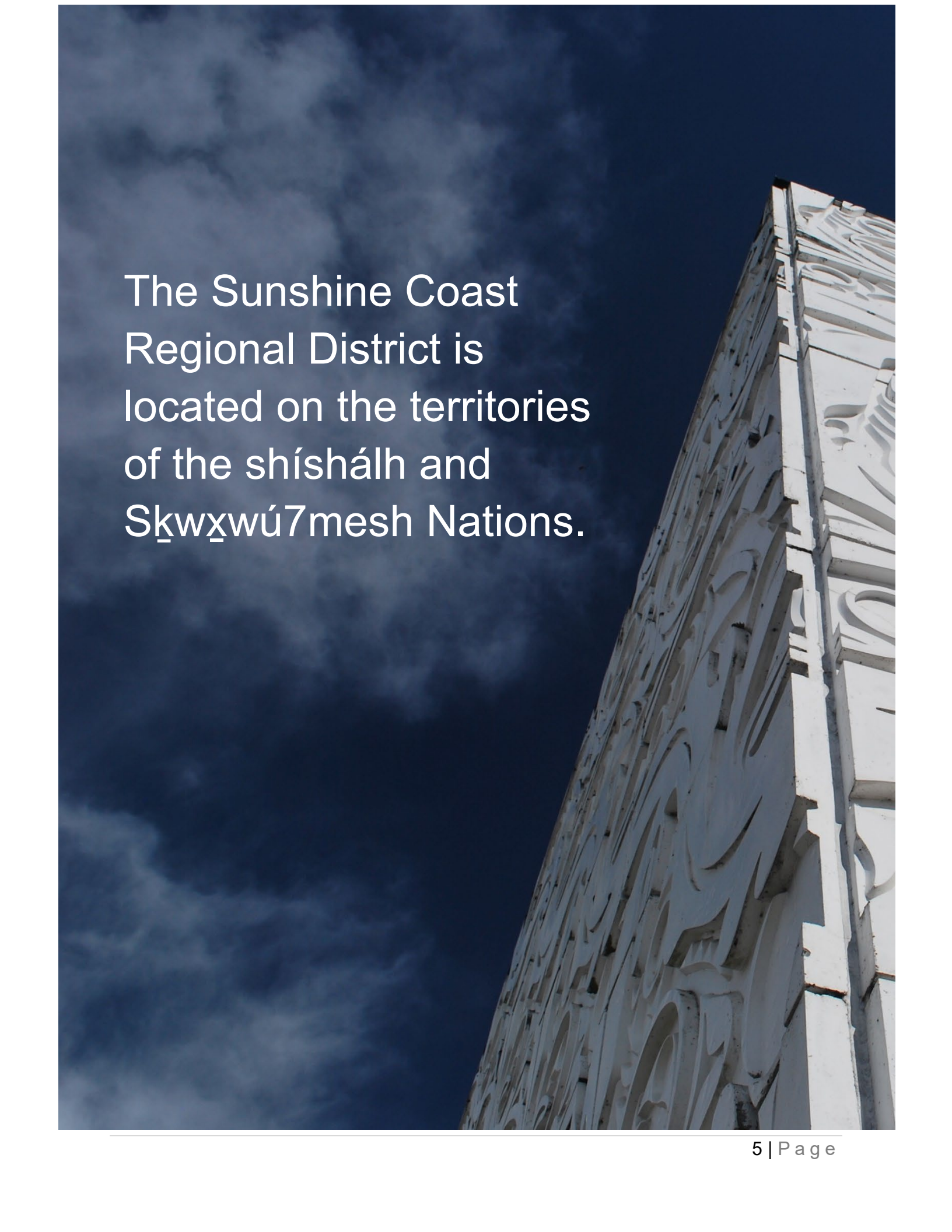
Christopher P. Morill

Executive Director

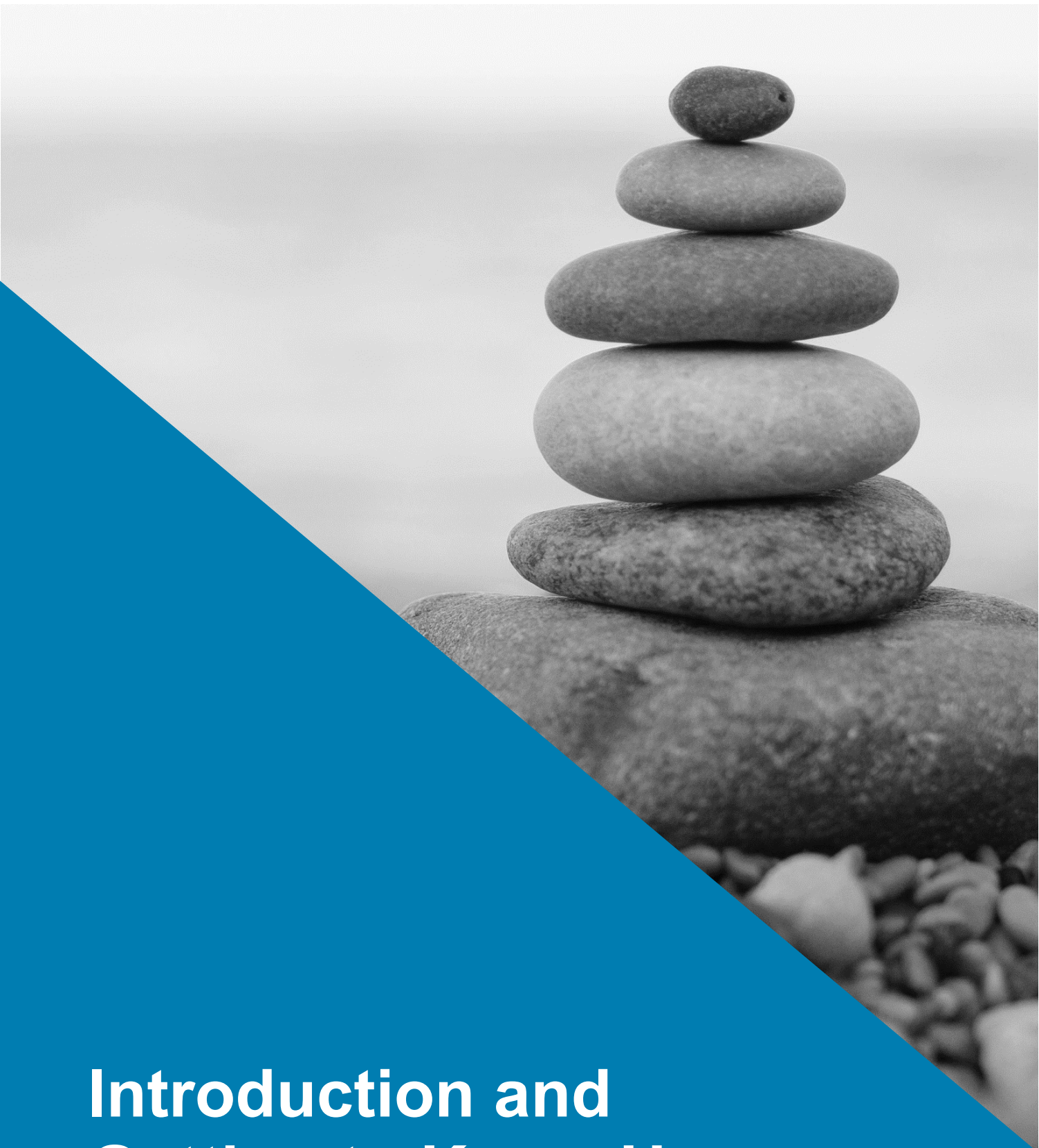
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Sunshine Coast Regional District, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year (2025) only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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



Introduction and Getting to Know Us

Introduction

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

The 2023-2027 Strategic Plan was updated on January 22, 2026 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. The Financial Plan, in the form of a bylaw, must be adopted by March 31st of each year.

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.

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

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

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

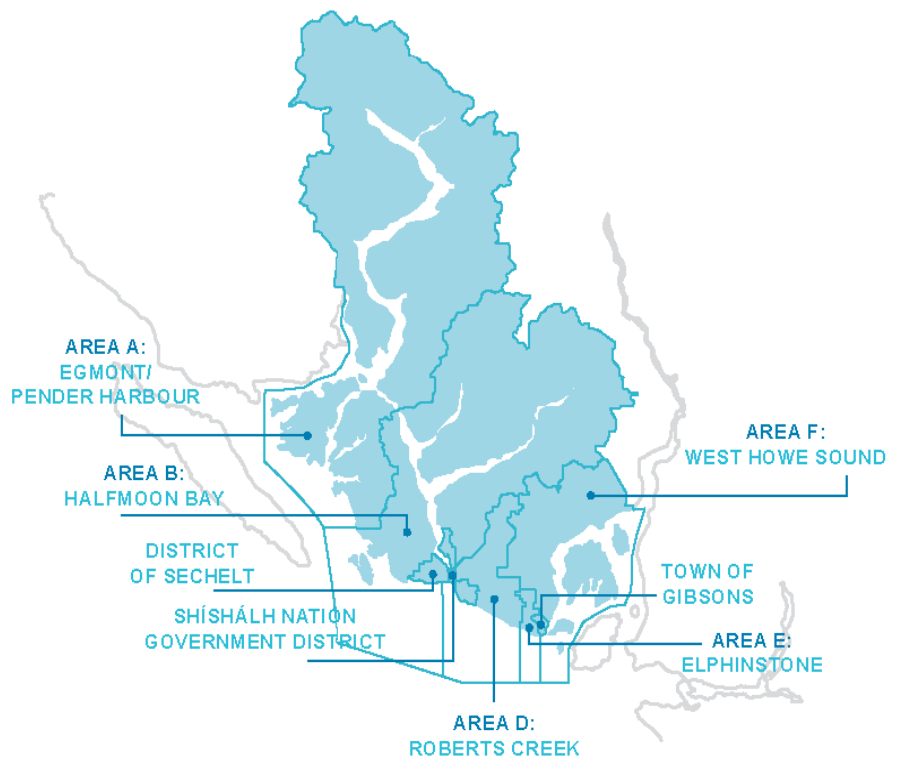


Who We Are

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

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

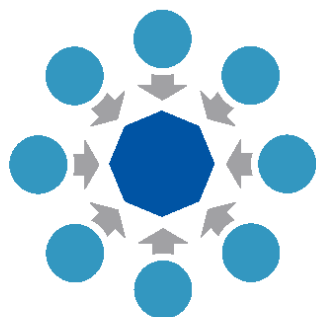
District of Sechelt
 Town of Gibsons
 shíshálh Nation Government District
 Area A: Egmont/Pender Harbour
 Area B: Halfmoon Bay
 Area D: Roberts Creek
 Area E: Elphinstone
 Area F: West Howe Sound



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

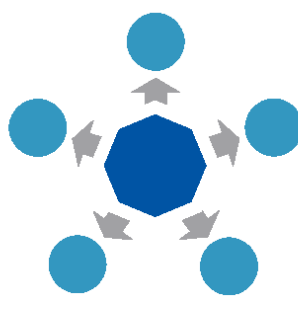
The SCRD is governed by the *Local Government Act* and Community Charter and is governed by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

The SCRD has three basic roles:



1

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



2

Provide governance
for the rural areas



3

Provide services
for some or all areas

Our Services

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



General Government Services

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



Recreation and Cultural Services

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



Water Services

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

Additional Responsibilities

- Hillside Industrial
- Regional Hospital District



Protective Services

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



Transportation Services

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



Environmental Services

- Regional Solid Waste
- Refuse Collection



Planning and Development Services

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

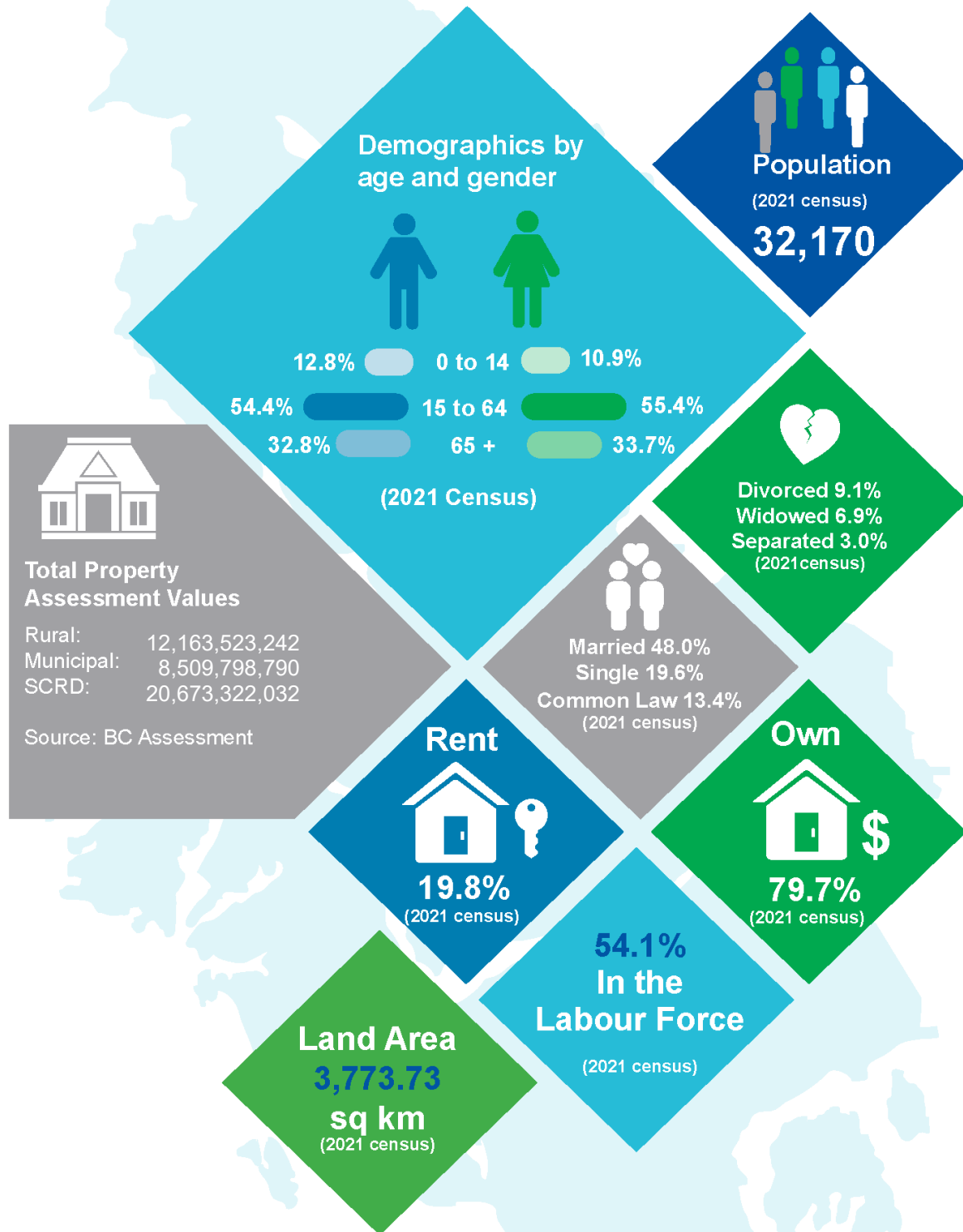


Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

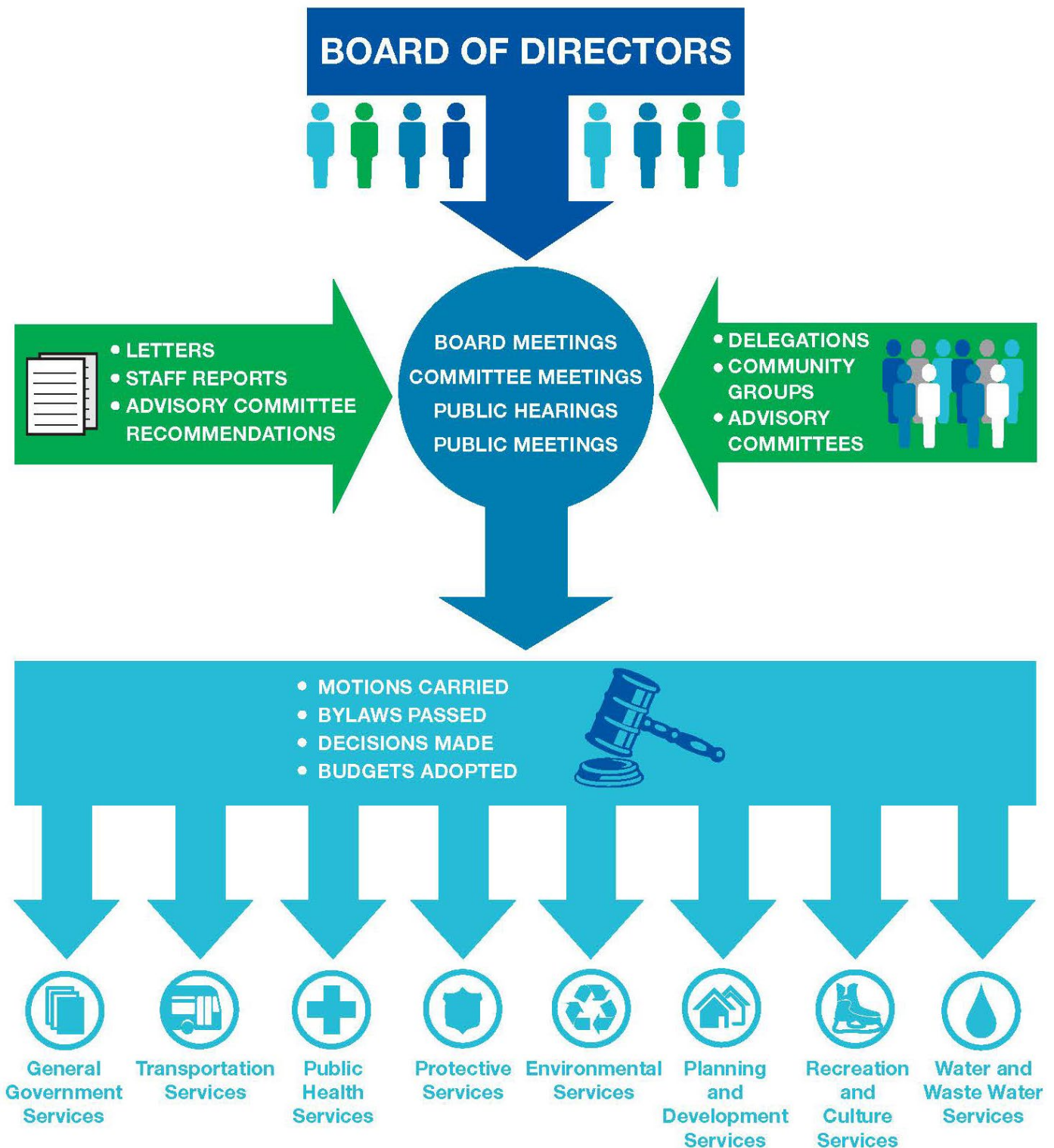
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

At a Glance



How Does the SCRD Work?

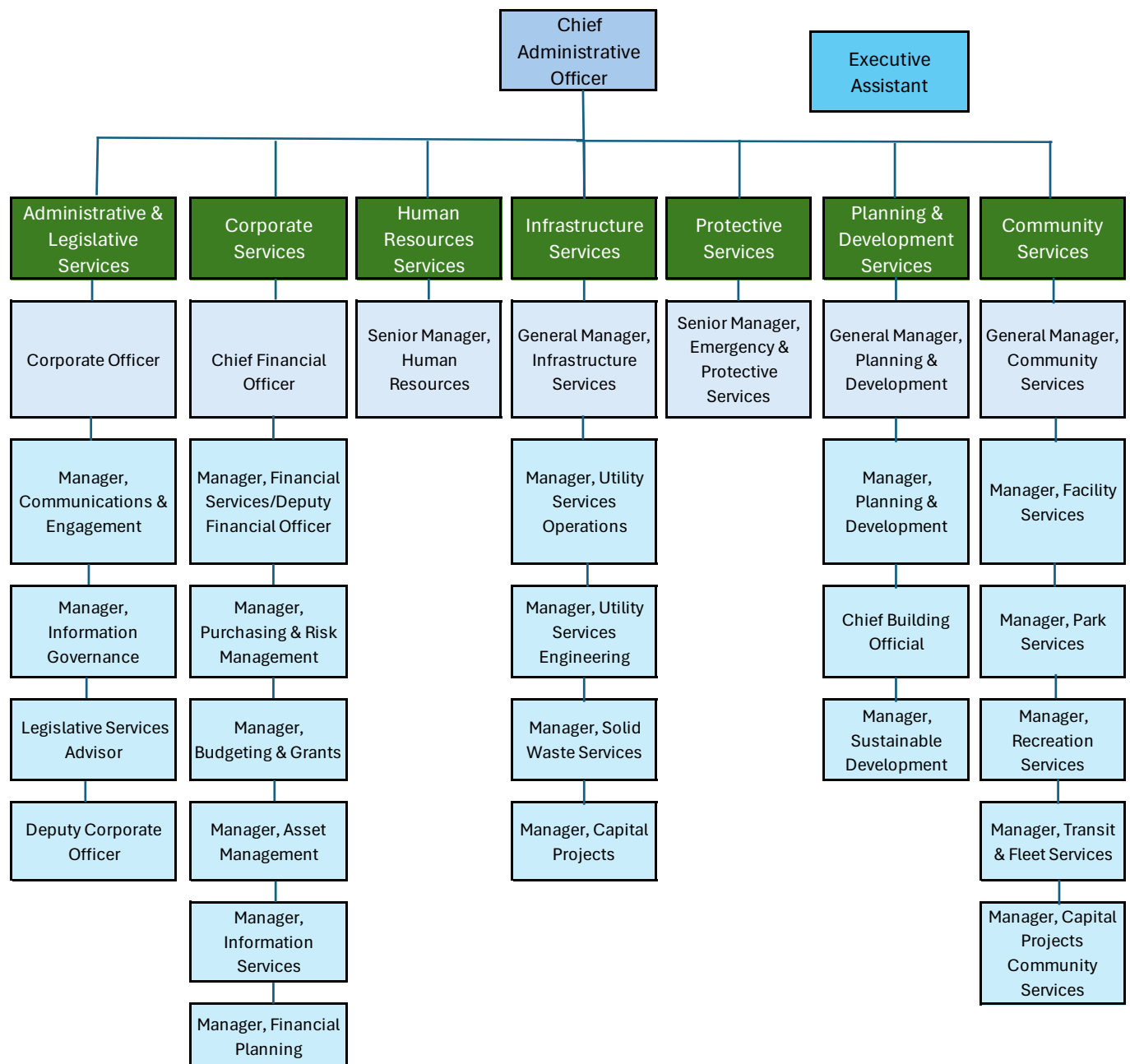
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



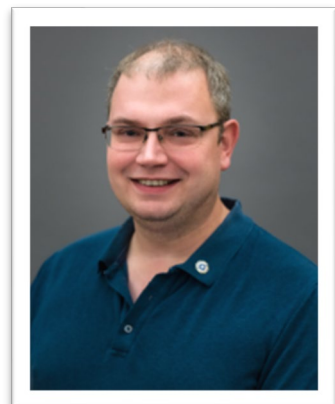
Organizational Structure

The SCRD employs 274.61 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

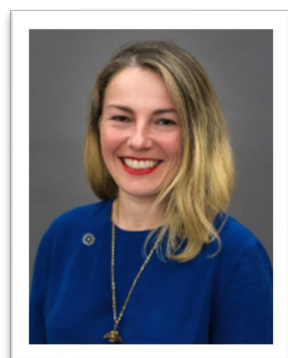


Alton Toth
Chair
District of Sechelt

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)



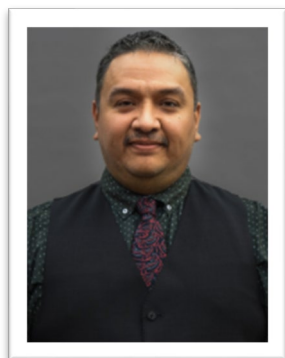
Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



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.

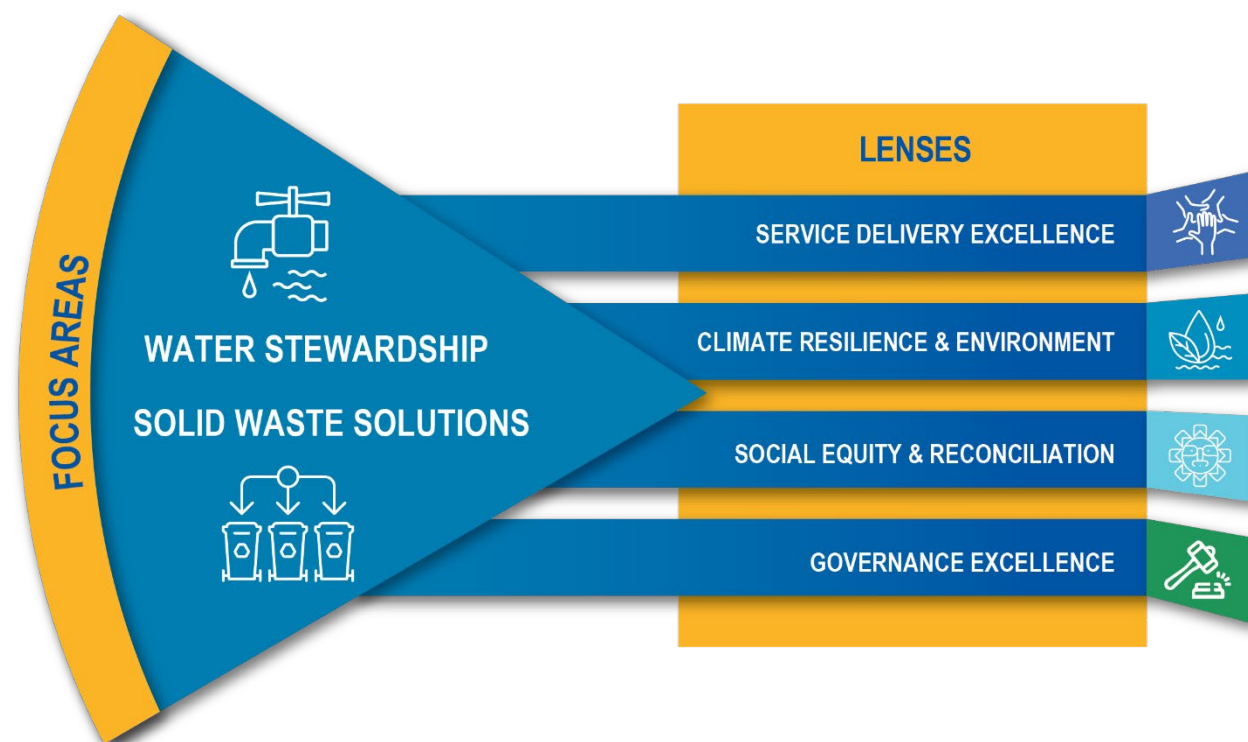
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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.



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 SCRD 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.

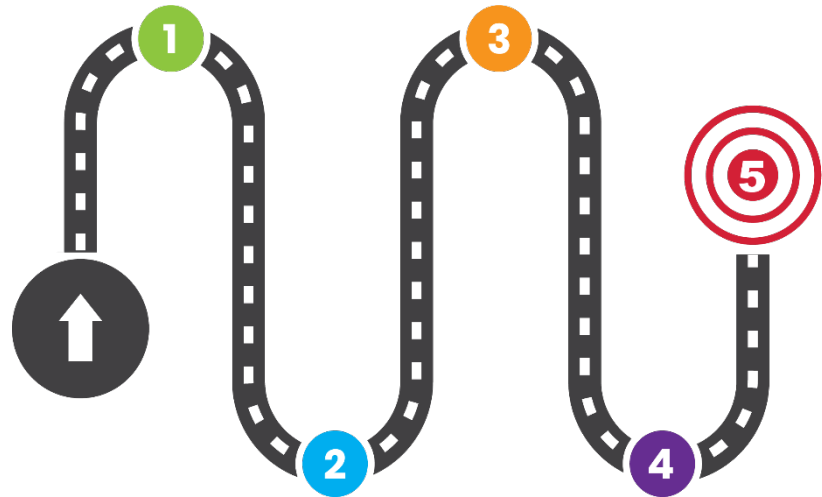
The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated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

This process also includes funding requests from community partners and stakeholders. The Financial Plan in the form of a bylaw must be adopted by March 31st 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 **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. The SCRD's financial planning process is a collaborative effort that involves **the community**. Importantly, the public also plays a crucial role in this process, contributing insights and feedback that ensure the plans remain aligned with community needs and expectations. This inclusive approach ensures a comprehensive and effective management of financial resources, crucial for both current operations and future growth.

Budget

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

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

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

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

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

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

Key Steps (1 to 5)



1

STRATEGIC PLAN

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

2

CORPORATE PLANS

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

3

DEPARTMENTAL BUSINESS AND SERVICE PLANS

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



ALIGN CORPORATE AND SERVICE PLANS TO FINANCIAL PLANS

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

4

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

- Mandatory
- Board Strategic and Corporate Plans
- Other

MONITORING AND REPORTING

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

5

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

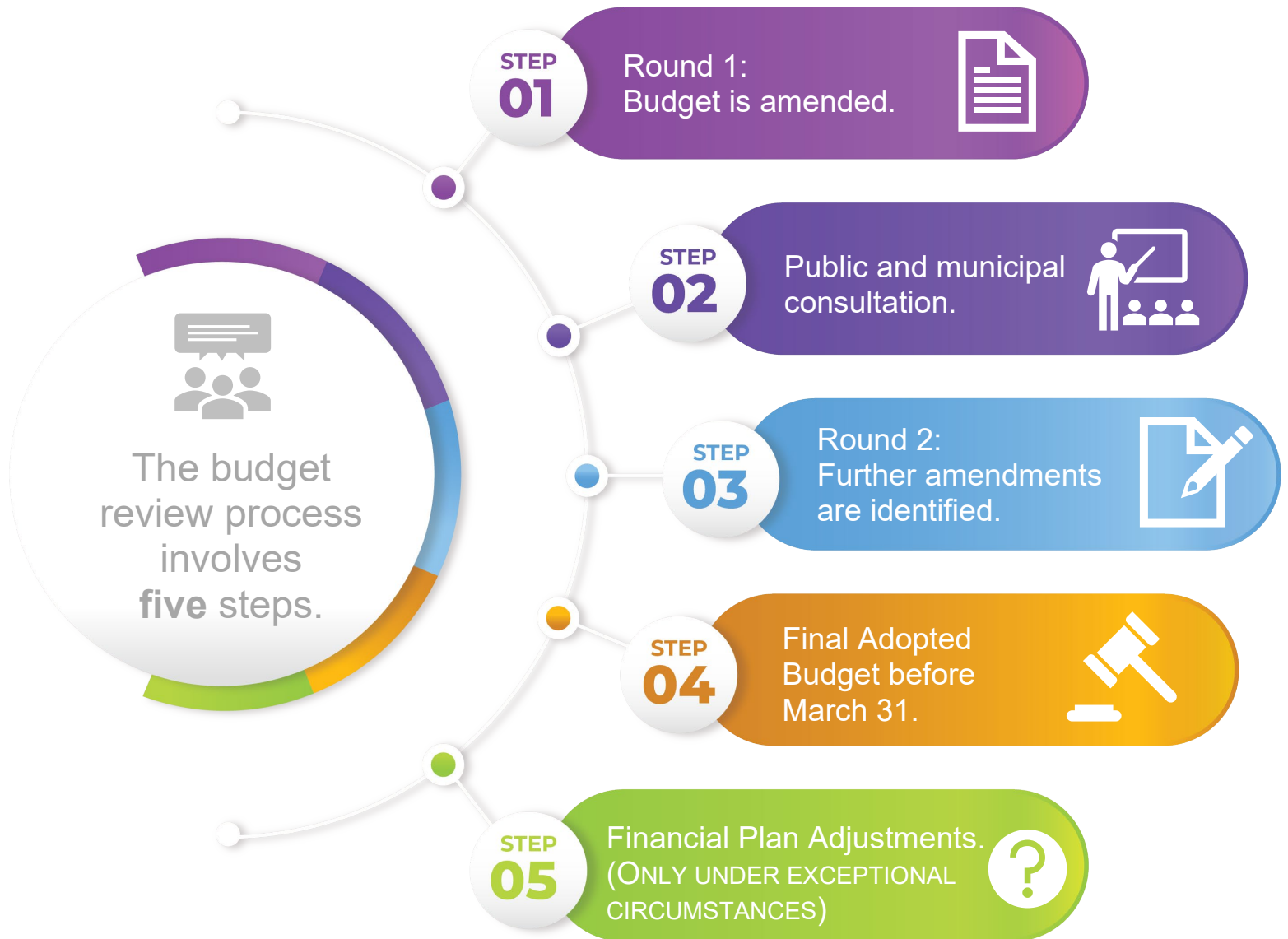
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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

Schedule

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

Budget Review Steps



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

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

**STEP
01**

Round One

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

**STEP
02**

Round Two

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

**STEP
03**

Public and Municipal Consultation

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

**STEP
04**

Final Adopted Budget

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

**STEP
05**

Financial Plan Adjustments

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

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

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

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

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

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



Critical Emergency Situation:

Resulting in the Emergency Operation Centre activation;



Grant Award:

Upon successful receipt of an awarded grant.

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

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

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



Electoral Areas and Municipalities at a Glance

Electoral Area A: Egmont and Pender Harbour

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

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

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

Population: 3,039 (2021 Census)

Area: 1,898 sq. km.

Average Age: 55.2

Tax Base:

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

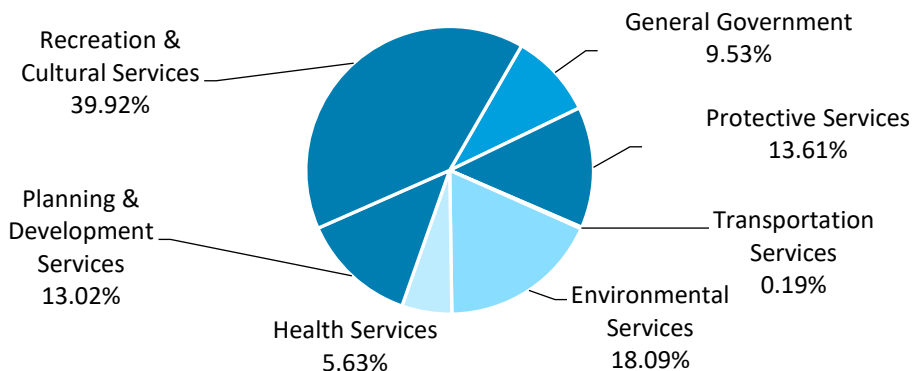


Seasonally occupied dwellings: **946**



Permanently occupied dwellings: **1,562**

Where Do your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025		2026	Difference
General Government				
General Government Administration	\$	9.61	\$ 8.27	\$ (1.34)
Grant in Aid - Area A	\$	1.26	\$ 1.35	\$ 0.09
Grant in Aid - Community Schools	\$	0.05	\$ 0.05	\$ -
UBCM/Elections	\$	1.75	\$ 2.22	\$ 0.47
Regional Sustainability	\$	1.06	\$ 0.97	\$ (0.09)
Feasibility Studies - Regional	\$	-	\$ -	\$ -
Feasibility- Area A	\$	1.10	\$ 0.05	\$ (1.05)
Protective Services				
Bylaw Enforcement	\$	4.03	\$ 4.28	\$ 0.25
Egmont & District Fire Protection D	\$	87.37	\$ 95.33	\$ 7.96
911 Emergency Telephone	\$	2.27	\$ 2.50	\$ 0.23
SCEP	\$	2.75	\$ 2.93	\$ 0.18
Transportation Services				
Regional Street Lighting	\$	0.25	\$ 0.26	\$ 0.01
Environmental Services				
Solid Waste	\$	22.55	\$ 24.49	\$ 1.94
Health Services				
Cemetery	\$	0.72	\$ 0.90	\$ 0.18
Pender Harbour Health Clinic	\$	5.63	\$ 6.71	\$ 1.09
Planning & Development Services				
Regional Planning	\$	0.87	\$ 0.91	\$ 0.03
Rural Planning	\$	14.58	\$ 15.83	\$ 1.26
Civic Addressing	\$	-	\$ -	\$ -
Heritage Conservation	\$	-	\$ -	\$ -
Building Inspection	\$	-	\$ -	\$ -
Economic Development - Area A	\$	(0.50)	\$ 0.89	\$ 1.39
Hillside	\$	-	\$ -	\$ -
Recreation & Cultural Services				
Pender Harbour Pool D I	\$	68.23	\$ 66.94	\$ (1.30)
Joint Use - School Facilities	\$	0.22	\$ 0.25	\$ 0.02
Egmont/Pender Harbour Library Service	\$	1.90	\$ 2.07	\$ 0.17
Museum Service	\$	0.82	\$ 0.91	\$ 0.09
Community Parks	\$	23.79	\$ 28.15	\$ 4.35
Area A Bike & Walking Paths I	\$	1.18	\$ 1.03	\$ (0.14)
Recreation Programs	\$	0.87	\$ 0.87	\$ -
Dakota Ridge	\$	1.11	\$ 0.97	\$ (0.14)
D Only defined portion of area participates				
I Rate is applicable on assessed improvements only				
Taxation				
Property Taxation	\$	4,374,005	\$ 4,659,909	\$ 285,904

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

Collection of Taxes and Fees

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

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

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

Electoral Area B: Halfmoon Bay

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

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

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

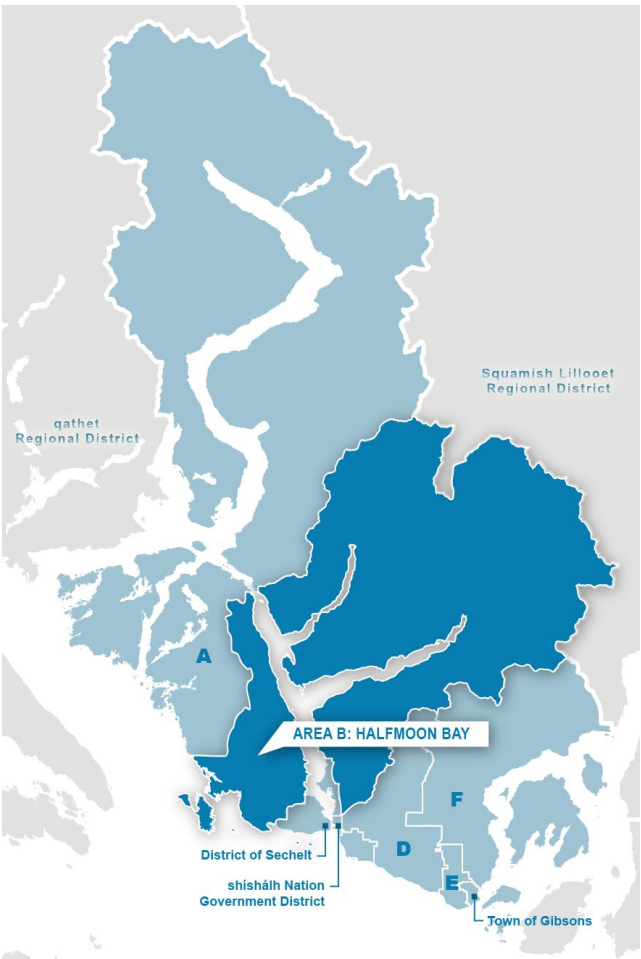
Population: 2,969 (2021 Census)

Area: 1,269.45 sq. km.

Average Age: 49.1

Tax Base:

Residential	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%

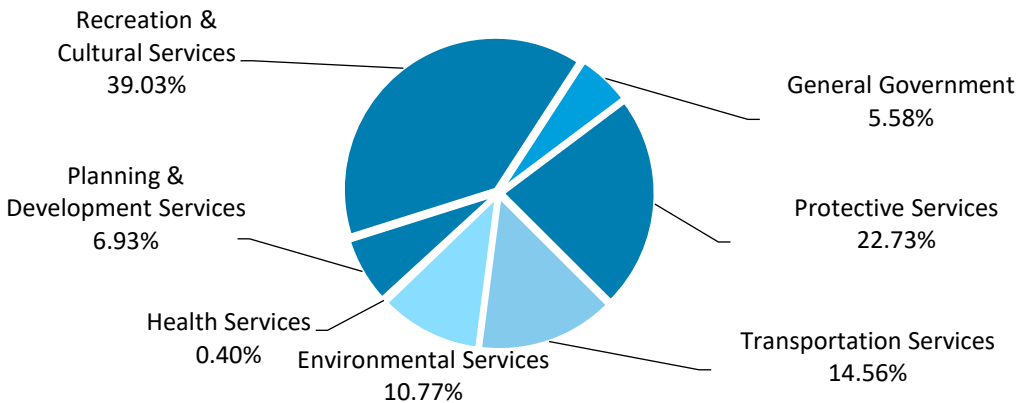


Seasonally occupied dwellings: **489**



Permanently occupied dwellings: **1,370**

Where Do your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025		2026	Difference
General Government				
General Government Administration	\$	9.61	\$ 8.27	\$ (1.34)
Grant in Aid - Area B	\$	1.01	\$ 1.19	\$ 0.18
Grant in Aid - Community Schools	\$	0.05	\$ 0.05	\$ -
UBCM/Elections	\$	1.75	\$ 2.22	\$ 0.47
Regional Sustainability	\$	1.06	\$ 0.97	\$ (0.09)
Feasibility Studies - Regional	\$	-	\$ -	\$ -
Feasibility- Area B	\$	-	\$ -	\$ -
Protective Services				
Bylaw Enforcement	\$	4.03	\$ 4.28	\$ 0.25
Halfmoon Bay Smoke Control	\$	0.04	\$ 0.08	\$ 0.04
Halfmoon Bay Fire Protection ^D	\$	47.89	\$ 55.82	\$ 7.94
911 Emergency Telephone	\$	2.27	\$ 2.50	\$ 0.23
SCEP	\$	2.75	\$ 2.93	\$ 0.18
Animal Control	\$	0.55	\$ 0.61	\$ 0.07
Transportation Services				
Transit	\$	22.20	\$ 26.10	\$ 3.90
Regional Street Lighting	\$	0.25	\$ 0.26	\$ 0.01
Hydaway Street Lighting ^D	\$	0.70	\$ 0.79	\$ 0.10
Ports	\$	5.71	\$ 6.75	\$ 1.04
Environmental Services				
Solid Waste	\$	22.55	\$ 24.49	\$ 1.94
Health Services				
Cemetery	\$	0.72	\$ 0.90	\$ 0.18
Planning & Development Services				
Regional Planning	\$	0.87	\$ 0.91	\$ 0.03
Rural Planning ^D	\$	14.58	\$ 15.83	\$ 1.26
Civic Addressing	\$	-	\$ -	\$ -
Heritage Conservation	\$	-	\$ -	\$ -
Building Inspection	\$	-	\$ -	\$ -
Economic Development - Area B	\$	(1.43)	\$ 0.02	\$ 1.45
Hillside	\$	-	\$ -	\$ -
Recreation & Cultural Services				
Community Recreation Facilities ^{D1}	\$	104.82	\$ 122.19	\$ 17.37
Joint Use - School Facilities	\$	0.22	\$ 0.25	\$ 0.02
Halfmoon Bay Library Service ^D	\$	6.51	\$ 7.19	\$ 0.68
Museum Service	\$	0.82	\$ 0.91	\$ 0.09
Community Parks	\$	23.79	\$ 28.15	\$ 4.35
Bicycle & Walking Paths ^I	\$	1.98	\$ 1.12	\$ (0.86)
Recreation Programs	\$	0.87	\$ 0.87	\$ -
Dakota Ridge	\$	1.11	\$ 0.97	\$ (0.14)
^D Only defined portion of area participates				
^I Rate is applicable on assessed improvements only				

Taxation			
Property Taxation	\$ 5,979,763	\$ 6,667,545	\$ 687,782

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

Collection of Taxes and Fees

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

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

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

Electoral Area D: Roberts Creek

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

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

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

Population: 3,523 (2021 Census)

Area: 143.36 sq. km.

Average Age: 46.1

Tax Base:

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

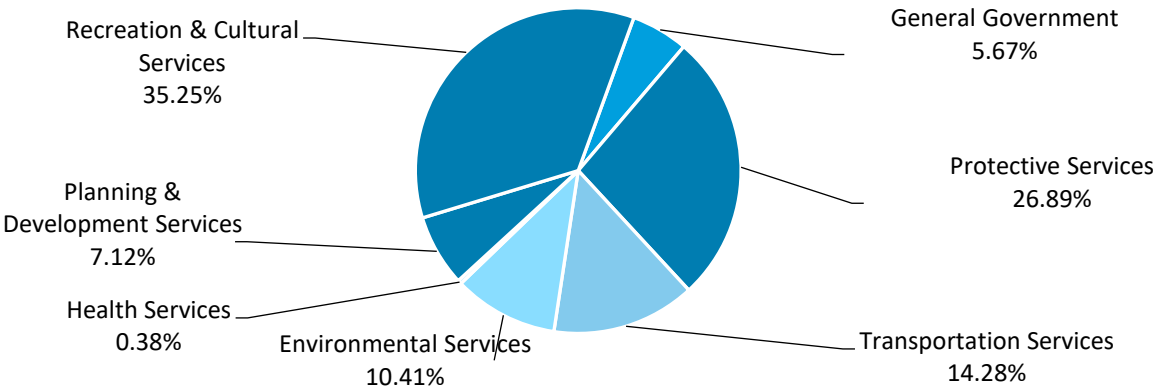


Seasonally occupied dwellings: **288**



Permanently occupied dwellings: **1,550**

Where Do your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025		2026	Difference
General Government				
General Government Administration	\$	9.61	\$ 8.27	\$ (1.34)
Grant in Aid - Area D	\$	1.71	\$ 1.85	\$ 0.14
Grant in Aid - Community Schools	\$	0.05	\$ 0.05	\$ 0.00
UBCM/Elections	\$	1.75	\$ 2.22	\$ 0.47
Regional Sustainability	\$	1.06	\$ 0.97	\$ (0.09)
Feasibility Studies - Regional	\$	-	\$ -	\$ -
Feasibility- Area D	\$	-	\$ -	\$ -
Protective Services				
Bylaw Enforcement	\$	4.03	\$ 4.28	\$ 0.25
Roberts Creek Smoke Control	\$	-	\$ -	\$ -
Roberts Creek Fire Protection ^D	\$	47.58	\$ 54.20	\$ 6.62
911 Emergency Telephone	\$	2.27	\$ 2.50	\$ 0.23
SCEP	\$	2.75	\$ 2.93	\$ 0.18
Animal Control	\$	0.55	\$ 0.61	\$ 0.07
Transportation Services				
Transit	\$	22.20	\$ 26.10	\$ 3.90
Regional Street Lighting	\$	0.25	\$ 0.26	\$ 0.01
Spruce Street Lighting ^D	\$	3.54	\$ 4.11	\$ 0.56
Ports	\$	6.22	\$ 7.22	\$ 1.00
Environmental Services				
Solid Waste	\$	22.55	\$ 24.49	\$ 1.94
Health Services				
Cemetery	\$	0.72	\$ 0.90	\$ 0.18
Planning & Development Services				
Regional Planning	\$	0.87	\$ 0.91	\$ 0.03
Rural Planning	\$	14.58	\$ 15.83	\$ 1.26
Heritage Conservation	\$	-	\$ -	\$ -
Civic Addressing	\$	-	\$ -	\$ -
Building Inspection	\$	-	\$ -	\$ -
Economic Development - Area D	\$	(1.74)	\$ 0.01	\$ 1.75
Hillside	\$	-	\$ -	\$ -
Recreation & Cultural Services				
Community Recreation Facilities ^I	\$	104.82	\$ 122.19	\$ 17.37
Joint Use - School Facilities	\$	0.22	\$ 0.25	\$ 0.02
Roberts Creek Library Service	\$	9.77	\$ 10.45	\$ 0.68
Museum Service	\$	0.82	\$ 0.91	\$ 0.09
Community Parks	\$	23.79	\$ 28.15	\$ 4.35
Bicycle & Walking Paths ^I	\$	1.98	\$ 1.12	\$ (0.86)
Recreation Programs	\$	0.87	\$ 0.87	\$ 0.00
Dakota Ridge	\$	1.11	\$ 0.97	\$ (0.14)
^D Only defined portion of area participates				
^I Rate is applicable on assessed improvements only				
Taxation				
Property Taxation	\$	4,656,614	\$ 5,221,477	\$ 564,862

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

Collection of Taxes and Fees

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

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

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

Electoral Area E: Elphinstone

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

The slopes of Mount Elphinstone are blanketed in some of the most biodiverse hemlock 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%

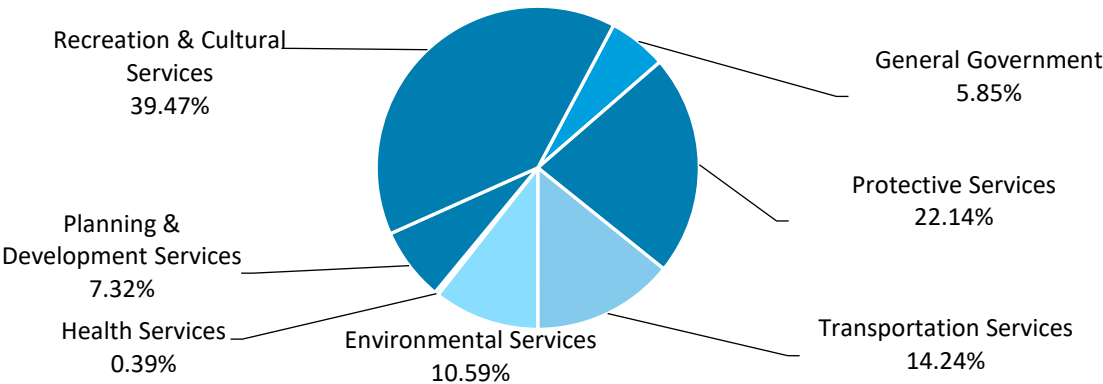


Seasonally occupied dwellings: **155**



Permanently occupied dwellings: **1,608**

Where Do your Tax Dollars Go?



Electoral Area E - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025	2026	Difference	
General Government				
General Government Administration	\$ 9.61	\$ 8.27	\$ (1.34)	
Grant in Aid - Area E	\$ 1.64	\$ 1.70	\$ 0.06	
Grant in Aid - Areas E & F	\$ (0.06)	\$ 0.09	\$ 0.15	
Grant in Aid - Community Schools	\$ 0.05	\$ 0.05	\$ 0.00	
Grant in Aid - Greater Gibsons	\$ 0.24	\$ 0.24	\$ 0.00	
UBCM/Elections	\$ 1.75	\$ 2.22	\$ 0.47	
Regional Sustainability	\$ 1.06	\$ 0.97	\$ (0.09)	
Feasibility Studies - Regional	\$ -	\$ -	\$ -	
Feasibility- Area E	\$ -	\$ -	\$ -	
Protective Services				
Bylaw Enforcement	\$ 4.03	\$ 4.28	\$ 0.25	
Gibsons & District Fire Protection ^D	\$ 35.18	\$ 41.09	\$ 5.91	
911 Emergency Telephone	\$ 2.27	\$ 2.50	\$ 0.23	
SCEP	\$ 2.75	\$ 2.93	\$ 0.18	
Animal Control	\$ 0.55	\$ 0.61	\$ 0.07	
Transportation Services				
Transit	\$ 22.20	\$ 26.10	\$ 3.90	
Regional Street Lighting	\$ 0.25	\$ 0.26	\$ 0.01	
Veterans Street Lighting ^D	\$ 0.30	\$ 0.30	\$ 0.01	
Woodcreek Street Lighting ^D	\$ 2.76	\$ 2.91	\$ 0.15	
Fircrest Street Lighting ^D	\$ 1.77	\$ 1.84	\$ 0.06	
Sunnyside Street Lighting ^D	\$ 3.97	\$ 4.19	\$ 0.22	
Ports	\$ 5.50	\$ 6.35	\$ 0.84	
Environmental Services				
Solid Waste	\$ 22.55	\$ 24.49	\$ 1.94	
Health Services				
Cemetery	\$ 0.72	\$ 0.90	\$ 0.18	
Planning & Development Services				
Regional Planning	\$ 0.87	\$ 0.91	\$ 0.03	
Rural Planning	\$ 14.58	\$ 15.83	\$ 1.26	
Civic Addressing	\$ -	\$ -	\$ -	
Heritage Conservation	\$ -	\$ -	\$ -	
Building Inspection	\$ -	\$ -	\$ -	
Economic Development - Area E	\$ (1.24)	\$ 0.19	\$ 1.44	
Hillside	\$ -	\$ -	\$ -	
Recreation & Cultural Services				
Community Recreation Facilities ^I	\$ 104.82	\$ 122.19	\$ 17.37	
Joint Use - School Facilities	\$ 0.22	\$ 0.25	\$ 0.02	
Gibsons Library	\$ 11.75	\$ 12.33	\$ 0.58	
Museum Service	\$ 0.82	\$ 0.91	\$ 0.09	
Community Parks	\$ 23.79	\$ 28.15	\$ 4.35	
Bicycle & Walking Paths ^I	\$ 1.98	\$ 1.12	\$ (0.86)	
Recreation Programs	\$ 0.87	\$ 0.87	\$ 0.00	
Dakota Ridge	\$ 1.11	\$ 0.97	\$ (0.14)	
^D Only defined portion of area participates				
^I Rate is applicable on assessed improvements only				
Taxation				
Property Taxation	\$ 3,645,348	\$ 4,118,830	\$ 473,482	

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

Collection of Taxes and Fees

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

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

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

Electoral Area F: West Howe Sound

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

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

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

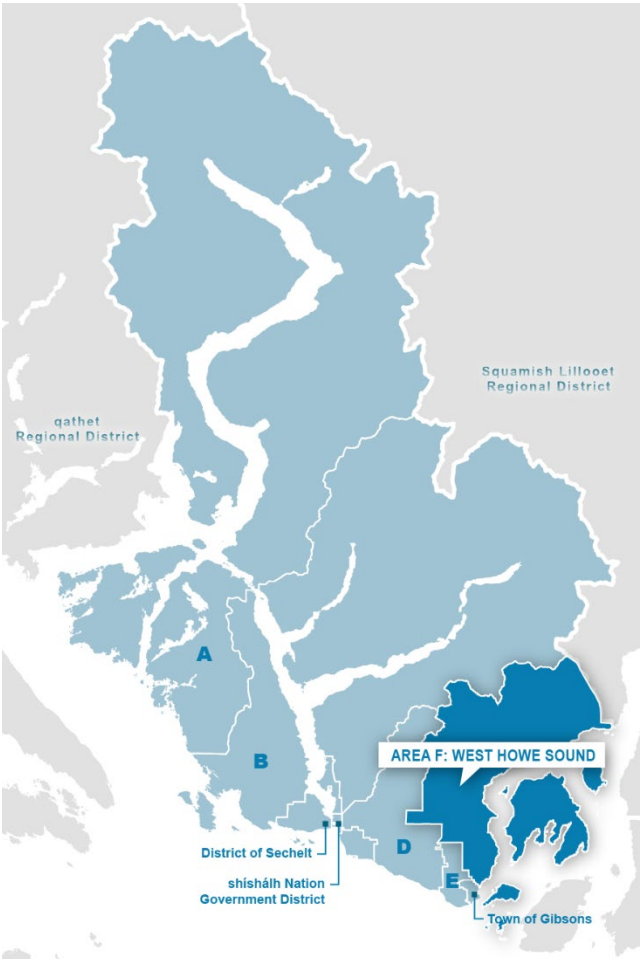
Population: 2,407 (2021 Census)

Area: 380.75 sq. km.

Average Age: 49.5

Tax Base:

Residential	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%

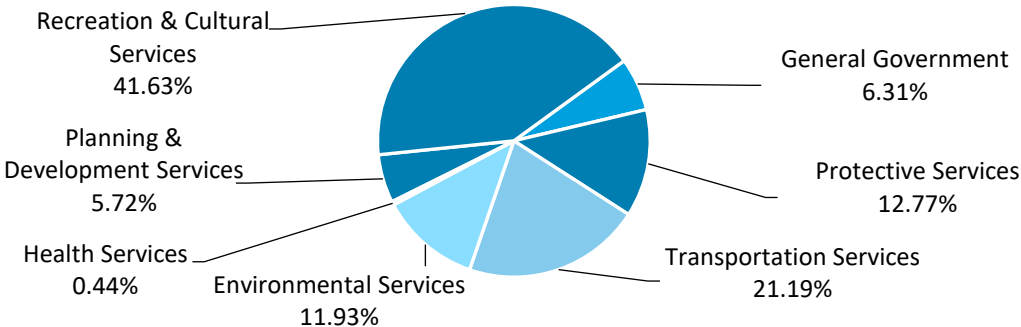


Seasonally occupied dwellings: **365**



Permanently occupied dwellings: **1,111**

Where Do your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025	2026	Difference	
General Government				
General Government Administration	\$ 9.61	\$ 8.27	\$ (1.34)	
Grant in Aid - Area F	\$ 0.91	\$ 1.01	\$ 0.10	
Grant in Aid - Areas E & F	\$ (0.06)	\$ 0.09	\$ 0.15	
Grant in Aid - Community Schools	\$ 0.05	\$ 0.05	\$ 0.00	
Grant in Aid - Greater Gibsons	\$ 0.24	\$ 0.24	\$ 0.00	
UBCM/Elections	\$ 1.75	\$ 2.22	\$ 0.47	
Regional Sustainability	\$ 1.06	\$ 0.97	\$ (0.09)	
Feasibility Studies - Regional	\$ -	\$ -	\$ -	
Feasibility Studies - Area F	\$ 2.93	\$ 0.10	\$ (2.83)	
Protective Services				
Bylaw Enforcement	\$ 4.03	\$ 4.28	\$ 0.25	
Gibsons & District Fire Protection ^D	\$ 35.18	\$ 41.09	\$ 5.91	
911 Emergency Telephone	\$ 2.27	\$ 2.50	\$ 0.23	
SCEP	\$ 2.75	\$ 2.93	\$ 0.18	
Animal Control ^D	\$ 0.55	\$ 0.61	\$ 0.07	
Keats Island Dog Control ^D	\$ 0.11	\$ 0.05	\$ (0.06)	
Transportation Services				
Transit	\$ 22.20	\$ 26.10	\$ 3.90	
Regional Street Lighting	\$ 0.25	\$ 0.26	\$ 0.01	
Langdale Street Lighting ^D	\$ 1.67	\$ 1.88	\$ 0.21	
Granthams Street Lighting ^D	\$ 1.09	\$ 1.21	\$ 0.12	
Burns Road Street Lighting ^D	\$ 5.66	\$ 4.28	\$ (1.38)	
Stewart Road Street Lighting ^D	\$ 20.25	\$ 21.40	\$ 1.15	
Ports	\$ 13.77	\$ 15.83	\$ 2.06	
Langdale Dock ^D	\$ 3.57	\$ 3.39	\$ (0.19)	
Environmental Services				
Solid Waste	\$ 22.55	\$ 24.49	\$ 1.94	
Health Services				
Cemetery	\$ 0.72	\$ 0.90	\$ 0.18	
Planning & Development Services				
Regional Planning	\$ 0.87	\$ 0.91	\$ 0.03	
Rural Planning ^D	\$ 14.58	\$ 15.83	\$ 1.26	
Civic Addressing	\$ -	\$ -	\$ -	
Heritage Conservation	\$ -	\$ -	\$ -	
Building Inspection	\$ -	\$ -	\$ -	
Economic Development - Area F	\$ (1.25)	\$ 0.17	\$ 1.42	
Hillside	\$ -	\$ -	\$ -	
Recreation & Cultural Services				
Community Recreation Facilities ^{D I}	\$ 104.82	\$ 122.19	\$ 17.37	
Joint Use - School Facilities	\$ 0.22	\$ 0.25	\$ 0.02	
Gibsons Library	\$ 11.75	\$ 12.33	\$ 0.58	
Museum Service	\$ 0.82	\$ 0.91	\$ 0.09	
Community Parks	\$ 23.79	\$ 28.15	\$ 4.35	
Bicycle & Walking Paths ^{D I}	\$ 1.98	\$ 1.12	\$ (0.86)	
Recreation Programs ^D	\$ 0.87	\$ 0.87	\$ 0.00	
Dakota Ridge	\$ 1.11	\$ 0.97	\$ (0.14)	

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

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

Collection of Taxes and Fees

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

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

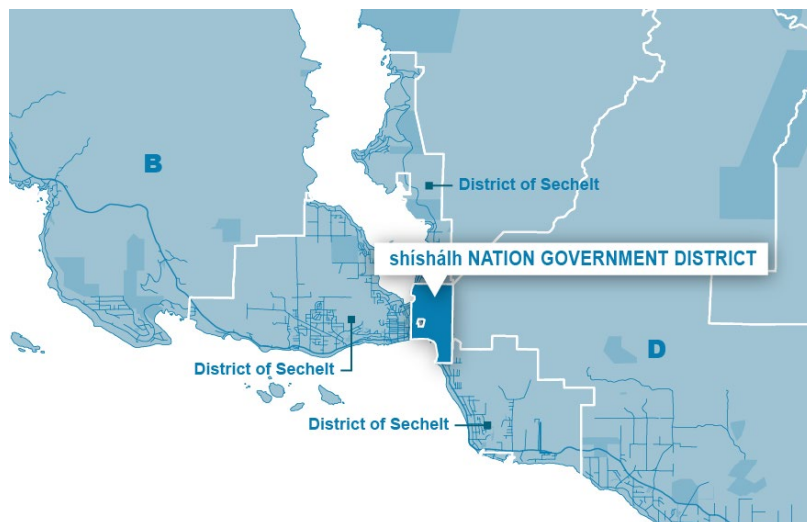
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation			
Property Taxation	\$ 5,506,448	\$ 6,109,772	\$ 603,323

shíshálh Nation Government District

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

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



Population: 744 (2021 Census)

Area: 11.03 sq. km.

Average Age: 43.9

Tax Base:

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

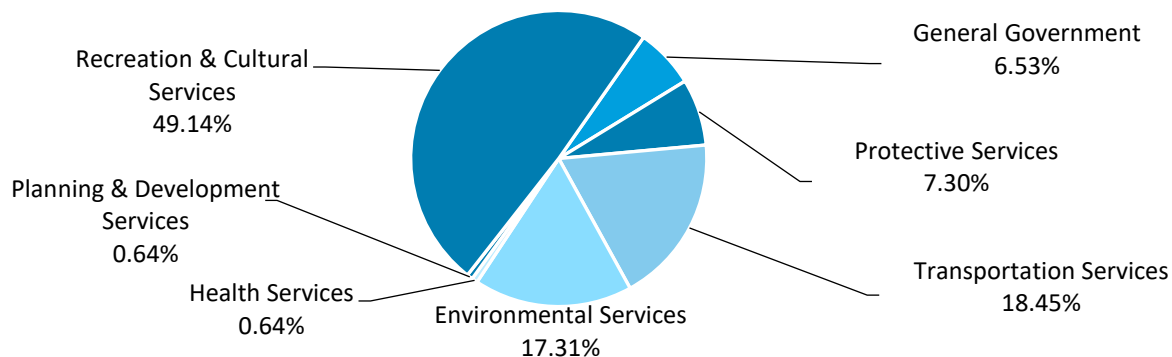


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshálh Nation Government District - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025	2026	Difference	
General Government				
General Government Administration	\$ 9.61	\$ 8.27	\$	(1.34)
Regional Sustainability	\$ 1.06	\$ 0.97	\$	(0.09)
Feasibility Studies - Regional	\$ -	\$ -	\$	-
Protective Services				
Bylaw Enforcement	\$ 4.03	\$ 4.28	\$	0.25
911 Emergency Telephone	\$ 2.27	\$ 2.50	\$	0.23
SCEP	\$ 2.75	\$ 2.93	\$	0.18
Animal Control	\$ 0.55	\$ 0.61	\$	0.07
Transportation Services				
Transit	\$ 22.20	\$ 26.10	\$	3.90
Environmental Services				
Solid Waste	\$ 22.55	\$ 24.49	\$	1.94
Health Services				
Cemetery	\$ 0.72	\$ 0.90	\$	0.18
Planning & Development Services				
Regional Planning	\$ 0.87	\$ 0.91	\$	0.03
Civic Addressing	\$ -	\$ -	\$	-
Building Inspection	\$ -	\$ -	\$	-
Hillside	\$ -	\$ -	\$	-
Recreation & Cultural Services				
Community Recreation Facilities ¹	\$ 104.82	\$ 122.19	\$	17.37
Museum Service	\$ 0.82	\$ 0.91	\$	0.09
Recreation Programs	\$ 0.87	\$ 0.87	\$	0.00
Dakota Ridge	\$ 1.11	\$ 0.97	\$	(0.14)
¹ Rate is applicable on assessed improvements only				

¹ Rate is applicable on assessed improvements only

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

Collection of Taxes and Fees

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

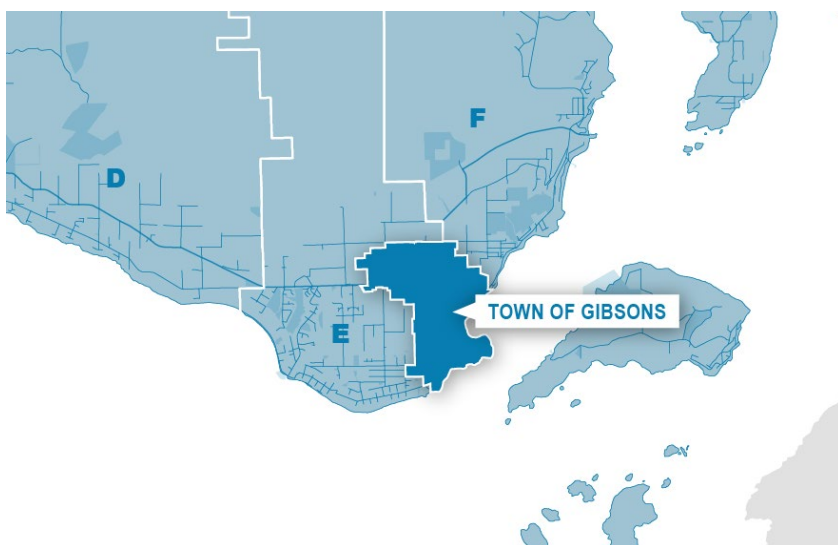
Taxation				
Property Taxation	\$ 581,527	\$ 676,572	\$	95,045

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%

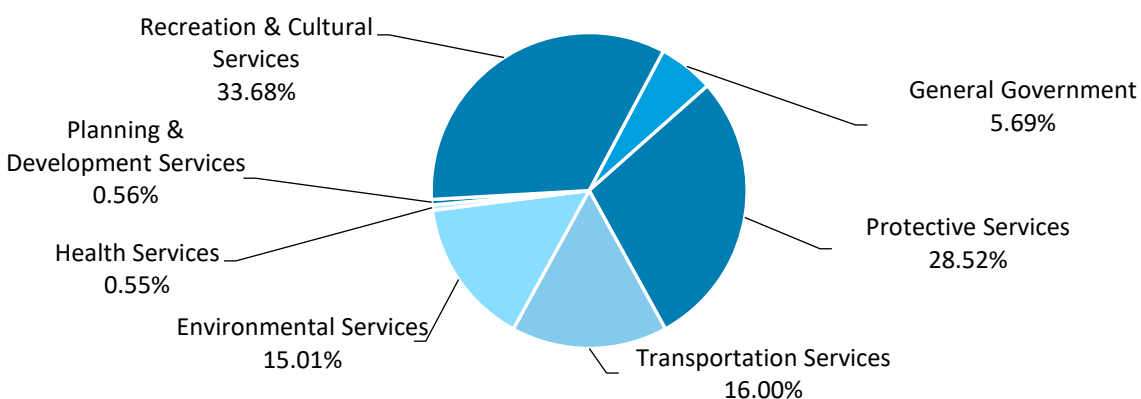


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2,282**

Where Do your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)				
	2025		2026	Difference
General Government				
General Government Administration	\$ 9.61	\$	8.27	\$ (1.34)
Grant in Aid - Community Schools	\$ 0.05	\$	0.05	\$ 0.00
Regional Sustainability	\$ 1.06	\$	0.97	\$ (0.09)
Feasibility Studies - Regional	\$ -	\$	-	\$ -
Protective Services				
Gibsons & District Fire Protection	\$ 35.18	\$	41.09	\$ 5.91
911 Emergency Telephone	\$ 2.27	\$	2.50	\$ 0.23
SCEP	\$ 2.75	\$	2.93	\$ 0.18
Transportation Services				
Transit	\$ 22.20	\$	26.10	\$ 3.90
Environmental Services				
Solid Waste	\$ 22.55	\$	24.49	\$ 1.94
Health Services				
Cemetery	\$ 0.72	\$	0.90	\$ 0.18
Planning & Development Services				
Regional Planning	\$ 0.87	\$	0.91	\$ 0.03
Civic Addressing	\$ -	\$	-	\$ -
Hillside	\$ -	\$	-	\$ -
Recreation & Cultural Services				
Community Recreation Facilities ¹	\$ 104.82	\$	122.19	\$ 17.37
Joint Use - School Facilities	\$ 0.22	\$	0.25	\$ 0.02
Gibsons Library	\$ 11.75	\$	12.33	\$ 0.58
Museum Service	\$ 0.82	\$	0.91	\$ 0.09
Recreation Programs	\$ 0.87	\$	0.87	\$ 0.00
Dakota Ridge	\$ 1.11	\$	0.97	\$ (0.14)
¹ Rate is applicable on assessed improvements only				

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

Collection of Taxes and Fees

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

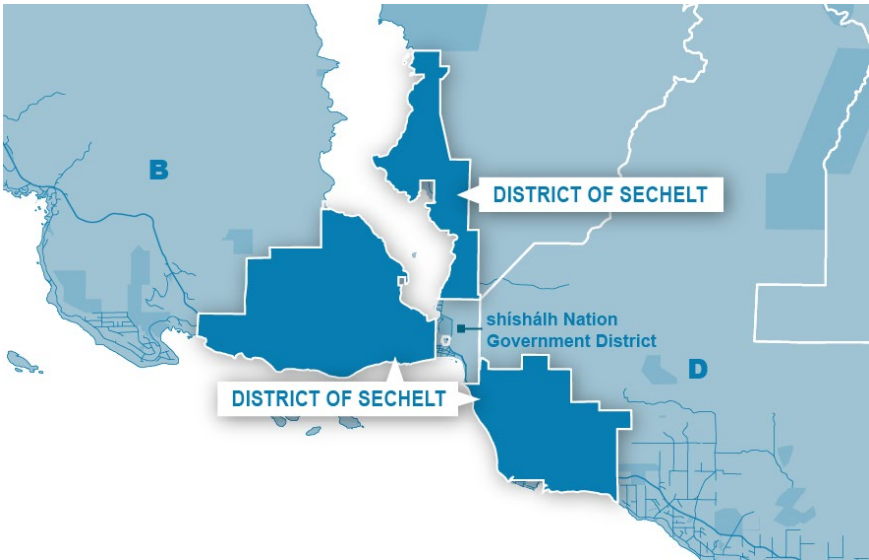
Taxation			
Property Taxation	\$ 4,331,057	\$ 4,794,535	\$ 463,478

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%

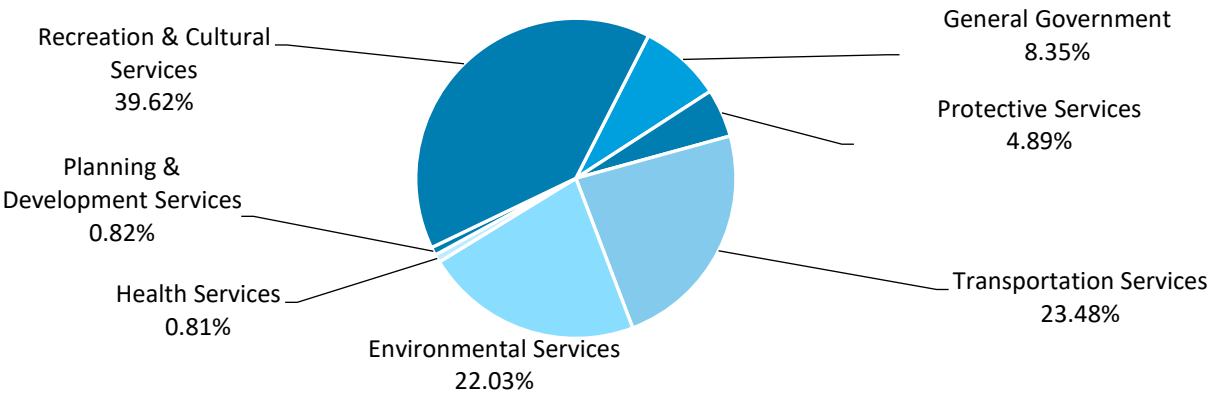


Seasonally occupied dwellings: **610**



Permanently occupied dwellings: **5128**

Where Do your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

Change in Tax Rates from Prior Year (per \$100,000 in Assessed Value)					
	2025		2026		Difference
General Government					
General Government Administration	\$	9.61	\$	8.27	\$(1.34)
Grant in Aid - Community Schools	\$	0.05	\$	0.05	\$0.00
Regional Sustainability	\$	1.06	\$	0.97	\$(0.09)
Feasibility Studies - Regional	\$	-	\$	-	\$-
Protective Services					
911 Emergency Telephone	\$	2.27	\$	2.50	\$0.23
SCEP	\$	2.75	\$	2.93	\$0.18
Transportation Services					
Transit	\$	22.20	\$	26.10	\$3.90
Environmental Services					
Solid Waste	\$	22.55	\$	24.49	\$1.94
Health Services					
Cemetery	\$	0.72	\$	0.90	\$0.18
Planning & Development Services					
Regional Planning	\$	0.87	\$	0.91	\$0.03
Civic Addressing	\$	-	\$	-	\$-
Hillside	\$	-	\$	-	\$-
Recreation & Cultural Services					
Community Recreation Facilities ¹	\$	104.82	\$	122.19	\$17.37
Joint Use - School Facilities	\$	0.22	\$	0.25	\$0.02
Museum Service	\$	0.82	\$	0.91	\$0.09
Recreation Programs	\$	0.87	\$	0.87	\$0.00
Dakota Ridge	\$	1.11	\$	0.97	\$(0.14)
¹ Rate is applicable on assessed improvements only					

¹ Rate is applicable on assessed improvements only

2026 User Fee and Parcel Tax Rates		
User fees are billed directly to all properties connected to SCRD water services. Parcel taxes are levied against all properties in the respective service areas for the purposes of maintaining current infrastructure and servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 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	\$ 6,452,065	\$ 6,937,460	\$ 485,395



Financial Plan Overview

2026 Property Assessment Impacts

Assessed values are based on the estimated market value of properties on July 1st and condition on October 31st 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/Municipality, 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 illustrates 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%
2026 Total	20,673,322,032	-1.69%
*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%	↑
Total	2,338,081,308	2,306,575,423	-31,505,885	-1.3%	

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%
Total	2,306,575,423	100.0%	1,000,000	2,338,081,308	100.0%	1,000,000	\$ (0)	0.00%

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

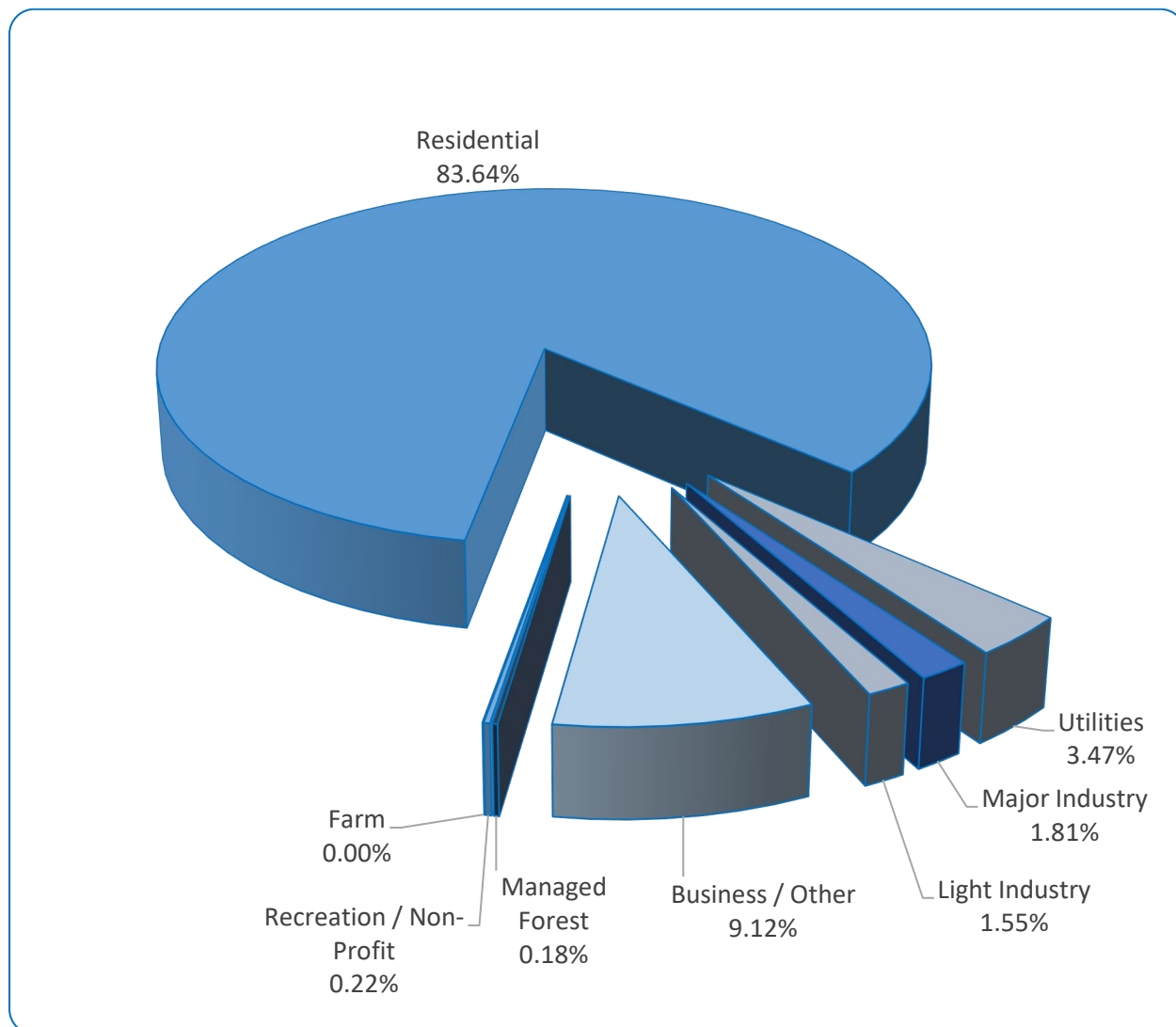
	2025	2026
Taxation = \$1,000,000	\$ 4.28	\$ 4.34
Taxation = \$2,000,000	\$ 8.55	\$ 8.67
Taxation = \$3,000,000	\$ 12.83	\$ 13.01

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

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

Schedule A, Bylaw 781, 2026

2026 - 2030

	2026	2027	2028	2029	2030
Revenues					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	39,186,100	39,578,622	40,538,215	37,858,661	37,830,946
Frontage & Parcel Taxes	8,362,156	8,273,001	8,274,551	8,256,816	8,210,028
Government Transfers	7,275,213	4,546,233	4,546,233	14,146,233	4,546,233
User Fees & Service Charges	20,548,084	21,057,866	21,112,500	21,174,058	21,248,492
Member Municipality Debt	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Investment Income	324,233	131,727	166,122	220,243	237,243
Developer Contributions	350,000	-	-	-	-
Other Revenue	1,442,851	1,151,883	1,149,406	1,149,406	1,167,406
	79,119,942	76,365,149	77,373,161	84,391,550	74,755,553
Expenses					
Administration	7,136,050	7,136,050	7,136,050	7,136,050	7,136,050
Internal Recoveries	(10,165,015)	(10,437,408)	(10,560,423)	(10,572,105)	(10,571,157)
Wages and Benefits	33,532,465	33,662,221	33,858,640	33,577,640	33,593,040
Operating	34,055,298	26,139,792	26,170,833	26,280,327	26,474,843
Debt Charges Member Municipalities	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Debt Charges - Interest	1,110,232	1,256,740	1,812,196	1,719,450	1,883,121
Amortization of Tangible Capital Assets	5,383,097	5,383,097	5,383,097	5,383,097	5,383,097
	72,586,432	64,669,309	65,289,527	65,013,592	65,317,199
Operating Surplus / (Deficit)	6,533,510	11,695,840	12,083,634	19,377,958	9,438,354
Other					
Capital Expenditures	(63,130,368)	(9,361,275)	(9,652,338)	(29,058,388)	(4,753,439)
Landfill Closure & Post Closure Expenditures	(3,244,999)	-	-	-	-
Development of Land Held for Resale	(207,278)	(19,227)	(19,227)	(19,227)	(19,227)
Proceeds from Long Term Debt	30,238,408	1,088,025	3,369,651	15,170,361	825,600
Debt Principal Repayment	(2,991,549)	(3,848,993)	(4,326,544)	(4,206,939)	(3,676,344)
Transfer (to)/from Reserves	16,274,441	(3,328,316)	(5,224,818)	(5,033,407)	(5,584,586)
Transfer (to)/from Appropriated Surplus	2,472,066	(812,677)	(815,155)	(815,155)	(815,155)
Transfer (to)/from Other Funds	6,018,428	3,526	1,700	1,700	1,700
Transfer (to)/from Accumulated Surplus	18,294	-	-	-	-
Prior Year Surplus/(Deficit)	140,951	-	-	-	-
Unfunded Amortization	5,383,097	5,383,097	5,383,097	5,383,097	5,383,097
Transfer (to)/from Unfunded Liability	2,494,999	(800,000)	(800,000)	(800,000)	(800,000)
	(6,533,510)	(11,695,840)	(12,083,634)	(19,377,958)	(9,438,354)
Financial Plan Surplus / (Deficit)	-	-	-	-	-

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	2,635,208	2,955,975	2,959,233	2,959,233	2,931,137
Protective Services	7,001,474	7,016,559	6,901,031	6,889,134	6,905,664
Transportation Services	6,127,320	6,379,524	6,383,618	6,382,720	6,382,011
Environmental Services	5,635,281	6,367,939	6,912,164	5,412,492	5,474,952
Health Services	438,851	443,185	538,625	440,366	438,957
Planning & Development Services	2,179,338	1,631,881	1,631,998	1,632,118	1,632,240
Recreation & Cultural Services	15,168,628	14,783,559	15,211,546	14,142,598	14,065,985
Total	39,186,100	39,578,622	40,538,215	37,858,661	37,830,946

Frontage & Parcel Tax					
Function	2026	2027	2028	2029	2030
Water & Waste Water	8,179,628	8,208,478	8,210,028	8,210,028	8,210,028
Recreation & Cultural Services	182,528	64,523	64,523	46,788	-
Total	8,362,156	8,273,001	8,274,551	8,256,816	8,210,028

User Fee & Service Charges*					
Function	2026	2027	2028	2029	2030
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	905,147	921,359	921,359	921,359	921,359
Environmental Services	4,032,725	4,482,965	4,537,525	4,599,008	4,673,365
Water & Waste Water	12,009,563	12,009,563	12,009,563	12,009,563	12,009,563
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,446,337	1,468,353	1,468,427	1,468,502	1,468,579
Recreation & Cultural Services	2,159,827	2,181,141	2,181,141	2,181,141	2,181,141
Total	20,648,084	21,157,866	21,212,500	21,274,058	21,348,492

*User Fees listed above do not include subsidies for the L.I.F.E & Free Ticket program. User Fee & Service Charge rates are set with consideration given to the cost to operate services. In some instances, budgeted User Fees & Service Charges are derived from the revenue needed to recover the costs of these services inclusive of administrative expenses.

Operating Expenses					
Function	2026	2027	2028	2029	2030
General Government	10,628,315	9,874,164	9,768,637	9,802,502	9,913,030
Protective Services	7,149,790	5,665,201	5,683,128	5,669,245	5,665,430
Transportation Services	9,271,977	9,591,188	9,679,508	9,619,834	9,618,647
Environmental Services	8,258,613	8,677,302	8,719,239	8,724,320	8,869,978
Water & Waste Water	16,270,439	12,738,940	13,311,831	13,284,325	13,268,696
Health Services	403,284	404,453	499,893	401,634	400,225
Planning & Development Services	4,624,094	3,120,127	3,120,318	3,120,513	3,120,712
Recreation & Cultural Services	14,456,842	13,344,841	13,412,278	13,340,390	13,479,632
Total	71,063,354	63,416,216	64,194,832	63,962,763	64,336,350

The total operating expenditures excludes Member Municipality debt payments and includes \$5,383,097 in amortization expenditures. Budgeted Operating expenses are derived from approved staffing compliments, contracts values, established service levels which inform the base operating expenses of a given service and the anticipated interest cost to service debt funded projects using current and indicative Municipal Finance Authority interest rates. Budgeted operating expenses may differ in future financial plans due to changes to staffing compliments, contract values, service levels and a fluctuating interest rate environment.

Capital Expenses					
Function	2026	2027	2028	2029	2030
General Government	940,659	140,590	140,590	140,590	154,090
Protective Services	5,715,268	1,081,700	1,298,200	567,100	228,300
Transportation Services	1,248,651	29,669	29,669	29,669	29,669
Environmental Services	3,178,709	888,161	1,522,113	17,989	17,989
Water & Waste Water	37,427,247	5,438,283	3,124,861	27,818,035	3,171,186
Health Services	192,449	-	-	-	-
Planning & Development Services	-	75,000	-	-	75,000
Recreation & Cultural Services	13,524,706	1,707,872	3,536,905	485,005	1,077,205
Total	62,227,689	9,361,275	9,652,338	29,058,388	4,753,439

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 in years subsequent to 2026 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	Difference
User Rate	\$750	\$750	\$ -
Parcel Tax	\$479.24	\$545	\$65.76

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

South Pender	2025	2026	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	Difference
Community Recreation	\$114.96	\$7.96	-\$107
Pender Harbour Recreation	\$22.56	\$22.50	-\$0.06

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	\$ -

Capital Expenditure Listing

Service	Description	Budget
2026 Budget Approvals		
General Government		
Admin Offices Building Maintenance	Field Road Building Carpet Replacement	190,000
Information Technology	Network Switches & Uninterrupted Power Supply Replacement	80,000
Information Technology	Director Tablets	13,500
Protective Services		
Roberts Creek Fire Protection	Supply Hose	30,000
Roberts Creek Fire Protection	Roof, Modified Bitumen	153,000
Halfmoon Bay Fire Protection	Heating System Replacement	10,000
Emergency Telephone - 911	911 Radio Upgrade	350,000
Sunshine Coast Emergency Planning	Type 3 Structure Protection Unit	128,400
Transportation Services		
Public Transit	Transit and Fleet Building Heating and Cooling System	14,070
Maintenance Facility	Transit and Fleet Building Heating and Cooling System	6,930
Maintenance Facility	Fuel System & Pump Replacement	60,000
Maintenance Facility	Electric 1/2 tonne Truck (Unit #335 Replacement)	80,000
Environmental Services		
Pender Harbour Transfer Station	Operations Equipment	1,381,200
Pender Harbour Transfer Station	Scale Replacement	437,205
Pender Harbour Transfer Station	Gypsum roll-off bins	30,000
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	303,886
Sechelt Landfill	Gypsum roll-off bins	45,000
Sechelt Landfill	Power Supply System Replacement	16,442
Sechelt Landfill	SL Site Upgrades- Furniture Recycling	8,000
Sechelt Landfill	Pre-1990 Drywall Storage Container	20,000
Water & Waste Water		
North Pender Harbour Water Service	NPH Watermain Replacement	1,008,680
North Pender Harbour Water Service	Emergency Generator	80,000
South Pender Harbour Water Service	SPH Vehicle #523 Replacement (2026)	110,000
Regional Water Services	Regional Water Vehicle Replacements (2026)	320,000
Regional Water Services	Chapman Intake Upgrades	221,078
Regional Water Services	Sechelt (shishálh) Hospital Wellfield	446,414
Regional Water Services	Church Road WTP Sodium Hypochlorite Storage Building	130,682
Regional Water Services	Selma 1 Pumpstation Replacement	1,118,842
Regional Water Services	Vehicle Replacement (Unit #568)	90,000
Waste Water	WWTP Vehicle Replacement	110,000
Recreation & Cultural Services		
Community Recreation	Lighting, Exterior	9,800
Community Recreation	Roof Anchors, Portable	15,695
Community Recreation	Boiler, Domestic Hot Water	45,258
Community Recreation	Heat Exchanger	31,928
Community Recreation	Mechanical Edger	14,298
Community Recreation	Fitness Equipment	170,300
Community Recreation	Pool Lift	4,800
Community Recreation	Steam Generator	24,510
Community Recreation	Pool Audio System	137,065
Community Recreation	Accessibility Hardware, Exterior	34,078
Community Recreation	Floor Scrubber, Walk Behind	9,353
Community Recreation	Plant Safety Valves	3,548
Community Recreation	Zamboni Battery & Charger	51,500
Community Recreation	Ascent Trainer	11,900
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement (GACC)	115,000
Community Recreation	Skylights	24,295
Community Recreation	Retractable Partition Wall	82,238
Community Recreation	Lighting, Interior	237,700
Community Recreation	Lighting, Arena	267,138
Community Recreation	Accessibility Hardware, Interior	42,140
Community Recreation	Drinking Fountains	9,460
Community Recreation	Paddle Ergometer	2,400
Community Recreation	Shower Trolley & Chair	13,800

Community Recreation	Pool Lift	2,300
Pender Harbour Pool	Pender Harbour Pool Basin Tile Replacement	63,750
Community Parks	Katherine Lake Washroom Interior Replacements	30,900
Community Parks	Cliff Gilker Washroom Interior Replacements	38,400
Community Parks	Cliff Gilker Stairs, Railing, Boardwalks	24,600
Community Parks	Mason Road Quonset Insulation	50,000
Community Parks	Mason Road Trailer (Replace Unit #359)	21,600
Community Parks	Mason Road Trailer (Replace Unit #517)	8,000
Community Parks	Pump House & Well Head Refurbishment	41,100
Community Parks	Soames Park Stairs, Railing, Boardwalks, Rockface Bridge	85,400
Community Parks	Katherine Lake Access Road Emergency Remediation	137,160
Community Parks	Egmont Park Acquisition	350,000
Community Parks	Vinebrook Bridge Construction	518,321
		9,723,064

Base Budget Capital Funding

General Government		
Information Technology	Information Technology Hardware	140,590
Water & Waste Water		
North Pender Harbour Water Service	Meter Installations	6,000
North Pender Harbour Water Service	Hydrant Program	15,000
North Pender Harbour Water Service	Minor Capital Upgrades	30,000
South Pender Harbour Water Service	Meter Installations	10,000
South Pender Harbour Water Service	Hydrant Program	15,000
South Pender Harbour Water Service	Minor Capital Upgrades	50,000
Regional Water Services	Machinery & Equipment	20,000
Regional Water Services	Meter Installations	100,000
Regional Water Services	Minor Capital Upgrades	130,000
Regional Water Services	Hydrant Program	20,800
Regional Water Services	Mains Replacement	1,258,940
Regional Water Services	New Connections	35,859
Recreation & Cultural Services		
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000
		1,842,189.00

Projects Continued from 2025

General Government		
Admin Offices Building Maintenance	Electric Vehicle (EV) Charging Stations	259,368
Information Technology	Vehicle Replacement (EV)	65,000
Mason Road Works Yard	Electric Vehicle (EV) Charging Stations	192,201
Protective Services		
Gibsons & District Fire Protection	Emergency Generator	142,372
Gibsons & District Fire Protection	Pumper Apparatus Replacement	1,534,324
Gibsons & District Fire Protection	Gutter	13,000
Gibsons & District Fire Protection	HVAC Heat Pump	18,335
Gibsons & District Fire Protection	Hall #1 Lighting, Exterior	27,300
Gibsons & District Fire Protection	Hall #2 Transformer	8,300
Gibsons & District Fire Protection	Hazmat A Suits	10,500
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	4,799
Gibsons & District Fire Protection	Hall #1 Emergency Alarm	31,800
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400
Gibsons & District Fire Protection	Roof, Modified Bitumen	558,200
Gibsons & District Fire Protection	Packaged Rooftop Unit	17,000
Gibsons & District Fire Protection	Rescue Apparatus	661,100
Gibsons & District Fire Protection	Roof	153,800
Roberts Creek Fire Protection	Fire Alarm System	26,724
Roberts Creek Fire Protection	Air Compressor	2,625
Halfmoon Bay Fire Protection	Electrical Panel	4,300
Halfmoon Bay Fire Protection	Emergency Alarm	17,700
Halfmoon Bay Fire Protection	Unit Heaters	9,900
Halfmoon Bay Fire Protection	Vehicle Replacement	127,800
Halfmoon Bay Fire Protection	Rescue 1 Fire Apparatus Replacement	262,662

Emergency Telephone - 911	Chapman Creek Radio Tower	510,059
Emergency Telephone - 911	Radio Tower	38,421
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	60,826
Emergency Telephone - 911	911 Radio Upgrade	750,000
Sunshine Coast Emergency Planning	EOC Tower Equipment & Training	10,110
Animal Control	Animal Control Vehicle	37,511
Transportation Services		
Public Transit	Security Improvements	5,603
Public Transit	Transit & Fleet Building Enhancements & Space Optimization	34,836
Maintenance Facility	Security Improvements	5,603
Maintenance Facility	Transit & Fleet Building Enhancements & Space Optimization	19,981
Building Maintenance Services	Covered Salt Storage Bin	17,600
Ports Services	Gambier Harbour Structural Components	29,579
Ports Services	Ports Major Capital Projects	213,586
Ports Services	West Bay Float	183,742
Ports Services	Halkett Bay Approach	12,165
Ports Services	Keats Landing Float & Dolphins	124,122
Ports Services	Eastbourne Wharhead Repairs	71,118
Ports Services	Hopkins Landing Port Major Replacements	126,627
Ports Services	Hopkins Landing Float Construction	214,000
Environmental Services		
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	750,311
Sechelt Landfill	Power Supply Replacement	67,013
Sechelt Landfill	Sechelt Landfill Generator	39,703
Sechelt Landfill	Sechelt Landfill Scale	66,540
Water & Waste Water		
North Pender Harbour Water Service	Emergency Generator	105,775
North Pender Harbour Water Service	Leak Detection Equipment	3,750
North Pender Harbour Water Service	NPH Watermain Replacement	805,261
North Pender Harbour Water Service	SCADA Upgrade	68,925
South Pender Harbour Water Service	McNeill Lake Instrumentation	10,557
South Pender Harbour Water Service	Leak Detection Equipment	7,500
South Pender Harbour Water Service	SCADA Upgrade	119,634
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	773,403
Regional Water Services	Exposed Watermain Rehabilitation Chapman Intake Line	87,159
Regional Water Services	Generator Purchases	375,000
Regional Water Services	SCADA Upgrade [370]	265,657
Regional Water Services	Universal Water Meter Installations - Phase 3 (DOS)	751,836
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	1,766,531
Regional Water Services	Chaster Well Upgrades	482,218
Regional Water Services	Sodium Hypochlorite Storage Unit Enhancements	10,000
Regional Water Services	Groundwater Investigation- Langdale	533,423
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	200,000
Regional Water Services	Chapman Creek WWTP - Mechanical Equipment Upgrades	122,580
Regional Water Services	Chapman WTP HVAC Replacement	127,287
Regional Water Services	Chapman WTP- Distribution Meters	144,608
Regional Water Services	Chapman Intake Upgrades	234,330
Regional Water Services	Flow Gauge (Chapman & Edwards Lake Siphon System)	48,919
Regional Water Services	Light Duty Truck (2025)	95,000
Regional Water Services	Sechelt (shishálh) Hospital Wellfield	857,162
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Services	Valve Stems for Selma 2 Isolation	316,737
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	67,909
Regional Water Services	Eastbourne Groundwater Supply Expansion	1,200,000
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	903,834
Regional Water Services	Vehicle #530 Replacement	150,000
Regional Water Services	Vehicle #535 Replacement	100,000
Regional Water Services	Leak Detection Equipment	63,750
Regional Water Services	Pressure Reducing Valve-Church Rd Optimization	315,000
Regional Water Services	Langdale Wellfield Construction	17,917,876
Regional Water Services	Forklift	35,000

Woodcreek Park Waste Water Plant	Woodcreek Park WWTP System Upgrade	618,615
Woodcreek Park Waste Water Plant	Woodcreek Park-WWTP Collection System Designs	18,918
Lee Bay Waste Water Plant	Filter Commissioning	74,524
Lee Bay Waste Water Plant	Generator Replacement	74,182
Lee Bay Waste Water Plant	Electrical Upgrades	110,001
Langdale Waste Water Plant	Langdale Wastewater Treatment System Upgrade	1,024,966
Merrill Crescent Waste Water Plant	Merrill Crescent Electrical Replacement	24,252
Lilly's Lake Waste Water Plant	System Repairs & Upgrades	14,042
	Health Services	
Cemetery	Seaview Cemetary Expansion	192,449
	Recreation & Cultural Services	
Community Recreation	Heat Exchangers (Under Slab)	24,800
Community Recreation	Pumps	50,200
Community Recreation	Rupture Valve	29,528
Community Recreation	Packaged Roof Top Unit	67,700
Community Recreation	Interior Door, Fire (Chemical Room)	14,200
Community Recreation	Lighting, Interior (Pool Area)	136,354
Community Recreation	Lighting, Interior	109,000
Community Recreation	Security System	17,500
Community Recreation	Exterior Door, Glazed	7,975
Community Recreation	Interior Door, Fire	47,600
Community Recreation	Air Handling Units	124,100
Community Recreation	Toilet Partitions	29,000
Community Recreation	Boiler	6,800
Community Recreation	Vehicle, Light	60,100
Community Recreation	Sprinklers, Dry	52,200
Community Recreation	Interior Door, Standard	20,400
Community Recreation	Interior Door, Fire	12,500
Community Recreation	Interior Door, Glass	7,200
Community Recreation	Parking Lot, Asphalt	150,400
Community Recreation	GACC Roof Replacement	2,123,941
Community Recreation	GACC Direct Digital Controls Replacement	374,900
Community Recreation	Dehumidifier	162,700
Community Recreation	Heat Exchangers	24,800
Community Recreation	Court Divider Walls	171,400
Community Recreation	Partition Wall, Retractable	74,300
Community Recreation	Contactora (Upgrade to Soft Start)	24,228
Community Recreation	Heat Recovery Ventilator	155,300
Community Recreation	Roof Heat-X Supply/Exhaust Motor	56,000
Community Recreation	Signage	7,300
Community Recreation	Heat Recovery Ventilator	56,800
Community Recreation	Packaged Rooftop Units	32,500
Community Recreation	SCA Direct Digital Controls	32,900
Community Recreation	Brine Chiller	74,811
Community Recreation	Exterior Door, Double (Rink)	11,600
Community Recreation	Security System	34,900
Community Recreation	Water Piping, Pump Room	1,344
Community Recreation	Pool Valves and Controls	103,744
Community Recreation	Dehumidifier	230,600
Community Recreation	Interior Door, Standard	42,900
Community Recreation	Exhaust Fan	6,400
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement (GACC)	900,000
Community Recreation	SAC Roof Replacement	834,248
Community Recreation	Lane Reel	5,300
Community Parks	Pender Harbour Ranger Station Parking Lot Repaving	62,423
Community Parks	Tractor	18,000
Community Parks	Benches/Picnic Tables	34,208
Community Parks	Coopers Green Park Enhancements	578,265
Community Parks	Katherine Lake Access Road Emergency Remediation	16,526
Community Parks	Truck Replacement	95,000
Community Parks	Parks Workshop (Quonset hut) Insulation Replacement	20,000

Community Parks	Halfmoon Bay Community Hall	1,264,855
Community Parks	Rosemary Lane (Keats Island) Erosion Mitigation	93,187
Community Parks	Cliff Gilker Sports Field Irrigation System	136,100
Community Parks	Chaster Park Access Improvements	141,540
Community Parks	Cliff Gilker Bridges & Trail Remediation	1,195,260
Bicycle & Walking Paths	Lower Road Retaining Wall	576,341
		49,573,314
Capital Wages		
Transportation Services		
Ports Services		29,089
Environmental Services		
Regional Solid Waste		13,409
Water & Waste Water		
North Pender Harbour Water Service		114,305
South Pender Harbour Water Service		203,681
Regional Water Services		654,958
Woodcreek Park Waste Water Plant		3,764
Lee Bay Waste Water Plant		8,066
Square Bay Waste Water Plant		417
Langdale Waste Water Plant		14,114
Merrill Crescent Waste Water Plant		3,099
Lilly's Lake Waste Water Plant		1,427
Community Recreation		42,793
		1,089,122
Total Budgeted Capital Expenditures		62,227,689
***2025 Project Listing Reflects Remaining Funding Available		

Impact of Capital Expenditures on Operating Budget

The cost of operating the capital assets has been included in the financial plan. Consideration has been given to the operational budgets where new assets are being included in the financial plan. For example, where the board has elected to increase the fleet of a particular service, the cost of operating these new vehicles have been considered and included in the financial plan when appropriate. Currently, capital plans have been approved to replace existing critical assets. Should the capital plans be expanded to include service level improvements through the addition of new assets, the implications to the operational budgets will be presented in combination with these plans. The following table outlines how the 2026 Capital Expenditures are funded:

Capital Expenditure Funding Sources	
Property Tax Requisition	222,049
Other Revenue	472,380
Debt Proceeds	26,643,199
Government Transfers	1,586,653
Transfer from Appropriated Surplus	3,093,404
Transfer from Capital Fund	9,400,430
Transfer from Reserve Fund	20,773,715
User Fees & Service Charges	35,859
62,227,689	

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

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

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

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

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

		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2026 Taxation	2025 Taxation
General Government											
110	General Government	284,504	242,380	183,467	147,241	246,064	39,530	515,914	242,920	1,902,020	\$ 2,246,395
121	Grant in Aid - Area A	46,496	-	-	-	-	-	-	-	46,496	44,126
122	Grant in Aid - Area B	-	34,925	-	-	-	-	-	-	34,925	30,469
123	Grant in Aid - Areas E & F	-	-	-	1,539	2,572	-	-	-	4,111	(2,958)
125	Grant in Aid - Community School	1,686	1,436	1,087	872	1,458	-	3,057	1,439	11,036	10,811
126	Grant in Aid - Greater Gibsons	-	-	-	4,363	7,291	-	-	-	11,654	11,556
127	Grant in Aid - Area D	-	-	41,083	-	-	-	-	-	41,083	38,341
128	Grant in Aid - Area E	-	-	-	30,299	-	-	-	-	30,299	29,426
129	Grant in Aid - Area F	-	-	-	-	30,047	-	-	-	30,047	27,083
130	UBCM/Elections	76,288	64,993	49,196	39,482	65,981	-	-	-	295,939	237,224
136	Regional Sustainability	33,294	28,365	21,470	17,231	28,796	4,626	60,375	28,428	222,586	246,792
150	Feasibility - Regional	-	-	-	-	-	-	-	-	-	-
151	Feasibility- Area A	1,891	-	-	-	-	-	-	-	1,891	38,726
152	Feasibility- Area B	-	-	-	-	-	-	-	-	-	-
153	Feasibility- Area D	-	-	-	-	-	-	-	-	-	-
154	Feasibility- Area E	-	-	-	-	-	-	-	-	-	-
155	Feasibility- Area F	-	-	-	-	3,121	-	-	-	3,121	87,441
Protective Services											
200	Bylaw Enforcement	147,221	125,423	94,938	76,192	127,330	20,455	-	-	591,559	563,902
204	Halfmoon Bay Smoke Control	-	2,282	-	-	-	-	-	-	2,282	1,250
206	Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210	Gibsons & District Fire Protection	-	-	-	727,954	478,949	-	-	1,207,602	2,414,505	2,111,685
212	Roberts Creek Fire Protection	-	-	1,174,800	-	-	-	-	-	1,174,800	1,044,962
216	Halfmoon Bay Fire Protection	-	1,210,580	-	-	-	-	-	-	1,210,580	1,088,011
218	Egmont & District Fire Protection	300,249	-	-	-	-	-	-	-	300,249	276,402
220	911 Emergency Telephone	86,087	73,341	55,515	44,553	74,456	11,961	156,108	73,504	575,525	530,900
222	SCEP	100,847	85,916	65,033	52,192	87,222	14,012	182,875	86,107	674,205	643,045
290	Animal Control	-	17,949	13,586	10,904	12,273	2,927	-	-	57,640	52,357
291	Keats Island Dog Control	-	-	-	-	129	-	-	-	129	268
Transportation Services											
310	Transit	-	765,243	579,241	464,868	776,874	124,804	1,628,841	766,948	5,106,818	4,412,196
320	Regional Street Lighting	8,921	7,600	5,753	4,617	7,716	-	-	-	34,606	33,685
322	Langdale Street Lighting	-	-	-	-	2,567	-	-	-	2,567	2,442
324	Granthams Street Lighting	-	-	-	-	2,567	-	-	-	2,567	2,442
326	Veterans Street Lighting	-	-	-	513	-	-	-	-	513	489
328	Spruce Street Lighting	-	-	254	-	-	-	-	-	254	235
330	Woodcreek Street Lighting	-	-	-	1,821	-	-	-	-	1,821	1,731
332	Fircrest Street Lighting	-	-	-	537	-	-	-	-	537	515
334	Hydaway Street Lighting	-	254	-	-	-	-	-	-	254	235
336	Sunnyside Street Lighting	-	-	-	1,027	-	-	-	-	1,027	976
340	Burns Road Street Lighting	-	-	-	-	536	-	-	-	536	773
342	Stewart Road Street Lighting	-	-	-	-	513	-	-</			

										2026	2025
										Taxation	Taxation
		Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG		
Environmental Services											
350	Solid Waste	842,924	718,122	543,574	436,243	729,037	117,119	1,528,542	719,722	5,635,281	5,273,111
Health Services											
400	Cemetery	31,074	26,473	20,038	16,082	26,875	4,317	56,348	26,532	207,740	167,998
410	Pender Harbour Health Clinic	231,111	-	-	-	-	-	-	-	231,111	197,255
Planning & Development Services											
500	Regional Planning	31,243	26,617	20,147	16,169	27,021	4,341	56,655	26,676	208,869	204,440
504	Rural Planning	545,021	434,614	351,466	282,068	317,492	-	-	-	1,930,661	1,813,001
510	Civic Addressing	-	-	-	-	-	-	-	-	-	-
515	Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520	Building Inspection	-	-	-	-	-	-	-	-	-	-
531	Economic Development - A	30,590	-	-	-	-	-	-	-	30,590	(17,612)
532	Economic Development - B	-	604	-	-	-	-	-	-	604	(43,178)
533	Economic Development - D	-	-	186	-	-	-	-	-	186	(39,103)
534	Economic Development - E	-	-	-	3,451	-	-	-	-	3,451	(22,255)
535	Economic Development - F	-	-	-	-	4,977	-	-	-	4,977	(37,283)
540	Hillside	-	-	-	-	-	-	-	-	-	-
Recreation & Cultural Services											
615	Community Recreation Facilities	-	1,477,600	908,870	843,289	1,246,488	319,321	2,561,606	1,164,053	8,521,227	7,278,957
625	PH Pool	705,567	-	-	-	-	-	-	-	705,567	695,172
630	Joint Use - School Facilities	8,496	7,238	5,479	4,397	7,348	-	15,407	7,254	55,619	51,080
640	Gibsons Library	-	-	-	219,714	367,179	-	-	362,487	949,380	910,703
643	Egmont/Pender Harbour Library	71,310	-	-	-	-	-	-	-	71,310	66,581
645	Halfmoon Bay Library Service	-	197,483	-	-	-	-	-	-	197,483	184,268
646	Roberts Creek Library Service	-	-	231,949	-	-	-	-	-	231,949	219,479
648	Museum Service	31,208	26,588	20,125	16,151	26,992	4,336	56,593	26,647	208,641	191,815
650	Community Parks	968,786	825,349	624,738	501,381	837,894	-	-	-	3,758,149	3,223,839
665	Bike & Walking Paths	-	14,196	8,347	7,746	11,416	-	-	-	41,705	71,733
667	Area A Bike & Walking Paths	11,601	-	-	-	-	-	-	-	11,601	12,752
670	Recreation Programs	30,060	25,609	19,384	15,557	17,511	4,177	54,510	25,666	192,473	196,138
680	Dakota Ridge	33,435	28,484	21,561	17,304	28,917	4,646	60,630	28,548	223,524	259,002
Total		\$ 4,659,909	\$ 6,667,545	\$ 5,221,477	\$ 4,118,830	\$ 6,109,772	\$ 676,572	\$ 6,937,460	\$ 4,794,535	\$ 39,186,100	\$ 35,526,828
Percentage of Total Taxation		11.89%	17.02%	13.32%	10.51%	15.59%	1.73%	17.70%	12.24%		

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	285,904	687,782	564,862	473,482	603,323	95,045	485,395	463,478	\$ 3,659,272
% Change	6.54%	11.50%	12.13%	12.99%	10.96%	16.34%	7.52%	10.70%	10.30%

*Calculations are based on the 2025 completed assessment roll

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	284,504	241,155	24,289	19,059	8.27	1,902,020	1.00%
121 Grant in Aid - Area A	46,496	39,412	3,970	3,115	1.35	46,496	6.70%
125 Grant in Aid - Community Schools	1,686	1,429	144	113	0.05	11,036	1.02%
130 UBCM/AVICC & Elections	76,288	64,664	6,513	5,111	2.22	295,939	1.73%
136 Regional Sustainability	33,294	28,221	2,842	2,230	0.97	222,586	1.00%
150 Feasibility - Regional	-	-	-	-	-	-	-
200 Bylaw Enforcement	147,221	124,790	12,569	9,862	4.28	591,559	1.67%
218 Egmont & District Fire Protection	300,249	254,502	25,633	20,114	8.72	300,249	6.70%
220 Emergency Telephone - 911	86,087	72,970	7,350	5,767	2.50	575,525	1.00%
222 Sunshine Coast Emergency Planning	100,847	85,482	8,610	6,756	2.93	674,205	1.00%
320 Regional Street Lighting	8,921	7,562	762	598	0.26	34,606	1.73%
350 Regional Solid Waste	842,924	714,492	71,963	56,468	24.49	5,635,281	1.00%
400 Cemetery	31,074	26,339	2,653	2,082	0.90	207,740	1.00%
410 Pender Harbour Health Clinic	231,111	195,898	19,731	15,482	6.71	231,111	6.70%
500 Regional Planning	31,243	26,482	2,667	2,093	0.91	208,869	1.00%
504 Rural Planning	545,021	461,980	46,530	36,511	15.83	1,930,661	1.89%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	30,590	25,929	2,612	2,049	0.89	30,590	6.70%
625 PH Pool	705,567	641,005	64,562	-	66.94	705,567	0.00%
630 Joint Use School Facilities	8,496	7,202	725	569	0.25	55,619	1.02%
643 Egmont/Pender Harbour Library	71,310	60,445	6,088	4,777	2.07	71,310	6.70%
648 Museum Funding	31,208	26,453	2,664	2,091	0.91	208,641	1.00%
650 Community Parks	968,786	821,178	82,709	64,899	28.15	3,758,149	1.73%
667 Area A Bike & Walking Paths	11,601	9,833	990	777	1.03	11,601	6.70%
670 Recreation Programs - Regional	30,060	25,480	2,566	2,014	0.87	192,473	1.05%
680 Dakota Ridge Recreation Area	33,435	28,340	2,854	2,240	0.97	223,524	1.00%
	4,658,018			264,776			
				5.7%			
2025 Taxation (PY)				\$ 239,359			
\$ Change				25,418			
% Change				10.62%			

*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	242,380	15,510	226,871	8.27	184,348	42,522
122 Grant in Aid - B	34,925	2,235	32,690	1.19	26,563	6,127
125 Grant in Aid - Community Schools	1,436	92	1,344	0.05	1,092	252
130 UBCM/AVICC & Elections	64,993	4,159	60,834	2.22	49,432	11,402
136 Regional Sustainability	28,365	1,815	26,550	0.97	21,574	4,976
150 Feasibility-Regional	-	-	-	-	-	-
152 Feasibility Studies - Area B	-	-	-	-	-	-
200 Bylaw Enforcement	125,423	8,026	117,398	4.28	95,394	22,004
204 Halfmoon Bay Smoke Control	2,282	146	2,136	0.08	1,736	400
216 HB VFD	1,210,580	-	1,210,580	-	983,681	226,899
220 Emergency Telephone - 911	73,341	4,693	68,648	2.50	55,781	12,867
222 Sunshine Coast Emergency Plannir	85,916	5,498	80,418	2.93	65,345	15,073
290 Animal Control	17,949	1,149	16,801	0.61	13,652	3,149
310 Public Transit	765,243	48,968	716,275	26.10	582,023	134,252
320 Regional Street Lighting	7,600	486	7,114	0.26	5,780	1,333
334 Hydaway St Lighting	254	-	254	-	206	48
345 Ports	197,880	12,662	185,218	6.75	150,503	34,716
350 Regional Solid Waste	718,122	45,952	672,169	24.49	546,184	125,985
400 Cemetery	26,473	1,694	24,779	0.90	20,135	4,644
500 Regional Planning	26,617	1,703	24,914	0.91	20,244	4,670
504 Rural Planning	434,614	-	434,614	-	353,154	81,460
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	604	39	565	0.02	459	106
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,477,600	-	1,477,600	-	1,200,653	276,947
630 Joint Use School Facilities	7,238	463	6,775	0.25	5,505	1,270
645 Halfmoon Bay Library Service	197,483	-	197,483	-	160,469	37,014
648 Museum Funding	26,588	1,701	24,886	0.91	20,222	4,664
650 Community Parks	825,349	52,814	772,535	28.15	627,739	144,797
665 Bicycle & Walking Paths	14,196	424	13,773	0.23	11,191	2,581
670 Recreation Programs - Regional	25,609	1,639	23,970	0.87	19,478	4,493
680 Dakota Ridge Recreation Area	28,484	1,823	26,662	0.97	21,664	4,997
	6,667,545	213,689	6,453,856		5,244,208	1,209,648
		3.2%	96.8%			
2025 Taxation (PY)		194,182	5,785,581		4,838,069	947,512
\$ Change		19,507	668,275		406,139	262,136
% Change		10.05%	11.55%		8.39%	27.67%
Average Residential % Change		9.99%				

***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	Islands	Mainland Portion Excluding Major Ind.	Major Industrial		
				Residential Rate Per \$100,000 of AV*	Residential Rate Per \$100,000 of AV*				
110 General Government	246,064	80,332	165,732	8.27	8.27	132,307	33,425		
123 Grant in Aid - E&F	2,572	840	1,732	0.09	0.09	1,383	349		
125 Grant in Aid - Community Schools	1,458	476	982	0.05	0.05	784	198		
126 Greater Gibson Community	7,291	2,380	4,911	0.24	0.24	3,920	990		
129 Grant in Aid - Area F	30,047	9,809	20,238	1.01	1.01	16,156	4,082		
130 UBCM/AVICC & Elections	65,981	21,541	44,440	2.22	2.22	35,477	8,963		
136 Regional Sustainability	28,796	9,401	19,395	0.97	0.97	15,483	3,912		
150 Feasibility- Regional	-	-	-	-	-	-	-		
155 Feasibility- Area F	3,121	1,019	2,102	0.10	0.10	1,678	424		
200 Bylaw Enforcement	127,330	41,569	85,761	4.28	4.28	68,464	17,296		
210 Gibsons & District Fire Protection	478,949	-	478,949	41.09	-	478,949	-		
220 Emergency Telephone - 911	74,456	24,307	50,148	2.50	2.50	40,034	10,114		
222 Sunshine Coast Emergency	87,222	28,475	58,747	2.93	2.93	46,899	11,848		
290 Animal Control	12,273	-	12,273	0.61	-	9,798	2,475		
291 Keats Island Dog Control	129	129	-	0.05	0.01	-	-		
310 Public Transit	776,874	253,625	523,249	26.10	26.10	417,720	105,528		
320 Regional Street Lighting	7,716	2,519	5,197	0.26	0.26	4,149	1,048		
322 Langdale St Lighting	2,567	-	2,567	1.88	-	2,567	-		
324 Granthams St Lighting	2,567	-	2,567	1.21	-	2,567	-		
340 Burns Rd St Lighting	536	-	536	4.28	-	536	-		
342 Steward Rd St Lighting	513	-	513	21.40	-	513	-		
345 Ports	471,144	153,814	317,330	15.83	15.83	253,331	63,999		
346 Langdale Dock	33,019	33,019	-	3.39	3.40	-	-		
350 Regional Solid Waste	729,037	238,008	491,029	24.49	24.49	391,998	99,030		
400 Cemetery	26,875	8,774	18,101	0.90	0.90	14,451	3,651		
500 Regional Planning	27,021	8,822	18,200	0.91	0.91	14,529	3,671		
504 Rural Planning	317,492	-	317,492	15.83	-	253,460	64,032		
510 Civic Addressing	-	-	-	-	-	-	-		
515 Heritage	-	-	-	-	-	-	-		
520 Building Inspection	-	-	-	-	-	-	-		
535 Economic Development - Area F	4,977	1,625	3,352	0.17	0.17	2,676	676		
540 Hillside	-	-	-	-	-	-	-		
615 Community Recreation Facilities	1,246,488	-	1,246,488	122.19	-	809,853	436,635		
630 Joint Use School Facilities	7,348	2,399	4,949	0.25	0.25	3,951	998		
640 Gibson & Area Library	367,179	119,873	247,306	12.33	12.33	197,430	49,877		
648 Museum Funding	26,992	8,812	18,180	0.91	0.91	14,513	3,667		
650 Community Parks	837,894	273,546	564,348	28.15	28.15	450,530	113,817		
665 Bicycle & Walking Paths	11,416	-	11,416	1.12	-	7,417	3,999		
670 Recreation Programs - Regional	17,511	-	17,511	-	-	13,979	3,532		
680 Dakota Ridge Recreation Area	28,917	9,441	19,477	0.97	0.97	15,549	3,928		
	6,109,772	1,334,555	4,775,217			3,723,054	1,052,162		
		21.8%	78.2%						
2025 Taxation (PY)	\$	1,163,059	\$	4,358,403		\$	3,507,879	\$	850,524
% Change		171,496		416,814			215,175		201,639
% Change		14.75%		9.56%			6.13%		23.71%
Average Residential % Change - Keats		8.84%							
Average Residential % Change - Gambier		15.19%							

Average Residential Taxation and Fees

The illustrative tables below detail the estimated combined increase in taxation, parcel taxes and user fees for SCRD services (excluding local street lighting and wastewater plants) in each rural area and member municipality and for defined portions of rural areas A, B and F where service participation varies significantly from the rest of the area.

Average residential property values are calculated by dividing the total residential assessed value for each defined area by the number of occurrences in the assessment roll. The actual increase in taxation and fees for an individual property is dependent on actual assessed values and service participation. 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 - Roberts Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	shishálh Nation Government District	Town of Gibsons	
2026 Taxation & User Fees									
General	\$ 660.23	\$ 1,455.83	\$ 1,889.21	\$ 1,405.77	\$ 1,547.51	\$ 645.04	\$ 408.12	\$ 770.05	
Fire Protection	-	594.59	726.38	405.75	420.48	-	-	383.81	
Rec. Facilities & Bike Paths**	113.62	437.65	550.85	472.29	426.05	366.43	185.73	335.68	
User Fees & Parcel Taxes	22.56	1,529.61	1,529.61	1,529.61	1,529.61	1,302.98	1,302.98	7.98	
Total SCRD Taxation/User Fees	\$ 796.40	\$ 4,017.68	\$ 4,696.05	\$ 3,813.42	\$ 3,923.65	\$ 2,314.45	\$ 1,896.82	\$ 1,497.52	
2025 Taxation & User Fees									
General	\$ 614.82	\$ 1,372.71	\$ 1,711.28	\$ 1,274.70	\$ 1,508.27	\$ 612.23	\$ 400.90	\$ 718.81	
Fire Protection	-	539.31	646.25	350.68	383.60	-	-	329.05	
Rec. Facilities & Bike Paths**	111.82	374.45	469.16	403.47	364.61	326.10	176.14	284.20	
User Fees & Parcel Taxes	22.56	1,556.95	1,556.95	1,556.95	1,556.95	1,344.20	1,344.20	114.96	
Total SCRD Taxation/User Fees	\$ 749.20	\$ 3,843.43	\$ 4,383.65	\$ 3,585.81	\$ 3,813.42	\$ 2,282.53	\$ 1,921.23	\$ 1,447.02	
Increase / (Decrease) in Taxation / Fees	\$ 47.21	\$ 174.26	\$ 312.40	\$ 227.62	\$ 110.23	\$ 31.92	\$ (24.41)	\$ 50.50	
% Change	6.30%	4.53%	7.13%	6.35%	2.89%	1.40%	-1.27%	3.49%	
**taxed on assessed improvements only									

Defined Rural Areas							
	Area A - Egmont Fire Protection Area	Area A - North Pender Harbour Water Service Area	Area A - South Pender Harbour Water Service Area	Area B - Thormanby Island	Area F - Gambier Island	Area F - Keats Island Eastbourne	
2026 Taxation & User Fees							
General	\$ 705.24	\$ 1,061.69	\$ 1,006.80	\$ 1,529.87	\$ 1,050.10	\$ 1,282.90	
Fire Protection	635.30	-	-	-	-	-	
Rec. Facilities & Bike Paths**	125.09	255.57	204.19	3.07	-	-	
User Fees & Parcel Taxes	1,317.56	726.43	832.56	-	-	1,295.00	
Total SCRD Taxation/User Fees	\$ 2,783.18	\$ 2,043.69	\$ 2,043.55	\$ 1,532.94	\$ 1,050.10	\$ 2,577.90	
2025 Taxation & User Fees							
General	\$ 649.09	\$ 1,003.17	\$ 945.19	\$ 1,388.59	\$ 911.61	\$ 1,178.68	
Fire Protection	586.58	-	-	-	-	-	
Rec. Facilities & Bike Paths**	121.92	251.19	204.33	5.15	-	-	
User Fees & Parcel Taxes	1,251.80	552.56	622.56	-	-	1,229.24	
Total SCRD Taxation/User Fees	\$ 2,609.38	\$ 1,806.91	\$ 1,772.08	\$ 1,393.74	\$ 911.61	\$ 2,407.92	
Increase / (Decrease) in Taxation / Fees	\$ 173.80	\$ 236.78	\$ 271.47	\$ 139.20	\$ 138.49	\$ 169.98	
% Change	6.66%	13.10%	15.32%	9.99%	15.19%	7.06%	
**taxed on assessed improvements only							



Key Financial Policies and Fund Structures

Financial Sustainability

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

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

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

Revenue Budget Policy

Revenue Growth

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

Fees & Charges

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

Alternate Revenues

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

One-Time Revenues

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

Expense Policy

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

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

Debt Management Policy

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

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

Support Services

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

a. Administrative Support Services include the following:

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

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

Investment Policy

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

Asset Management Policy

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

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

Fund Structure

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

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

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

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

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

Segmented Reporting

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

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

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

General Fund

Function #	Service Name
110	General Government
111	Asset Management
113	Finance
114	Administration Office
115	Human Resources
116	Purchasing & Risk Management
117	Information Services
118	SCRHD Administration
121	Grants in Aid - Area A
122	Grants in Aid - Area B
123	Grants in Aid - Area E & F
125	Grants in Aid - Community Schools 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

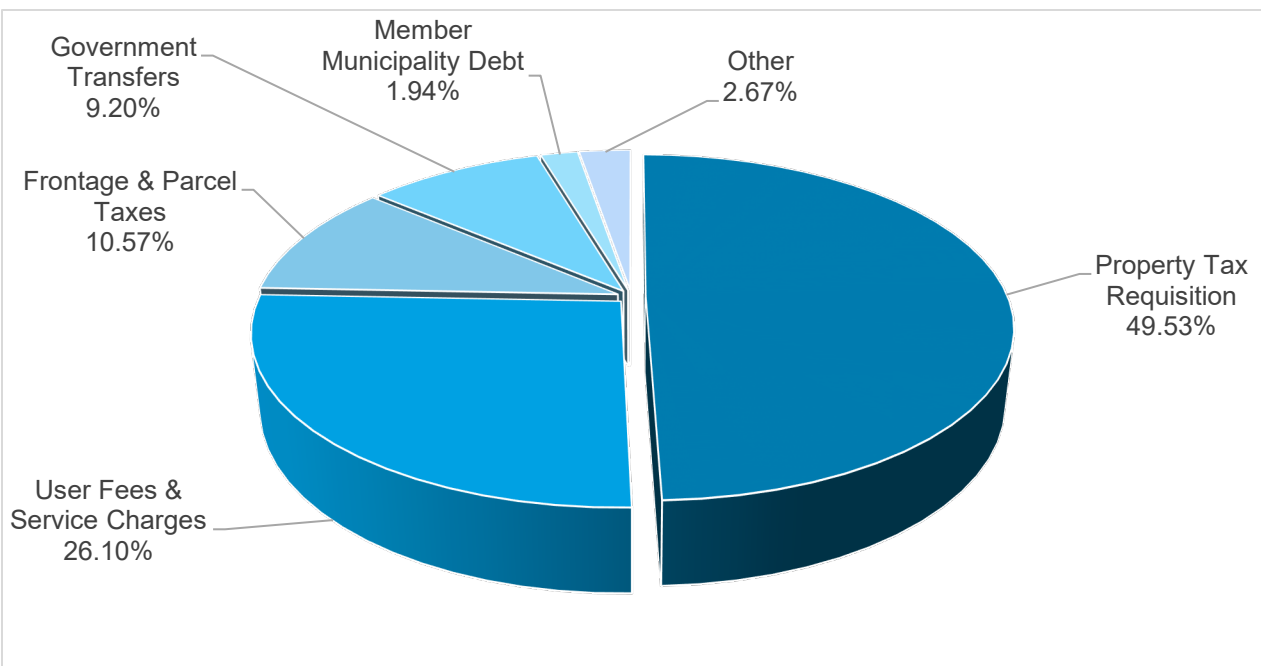
Function #	Service Name
365	North Pender Harbour Water Service
366	South Pender Harbour Water Service
370	Regional Water Services

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

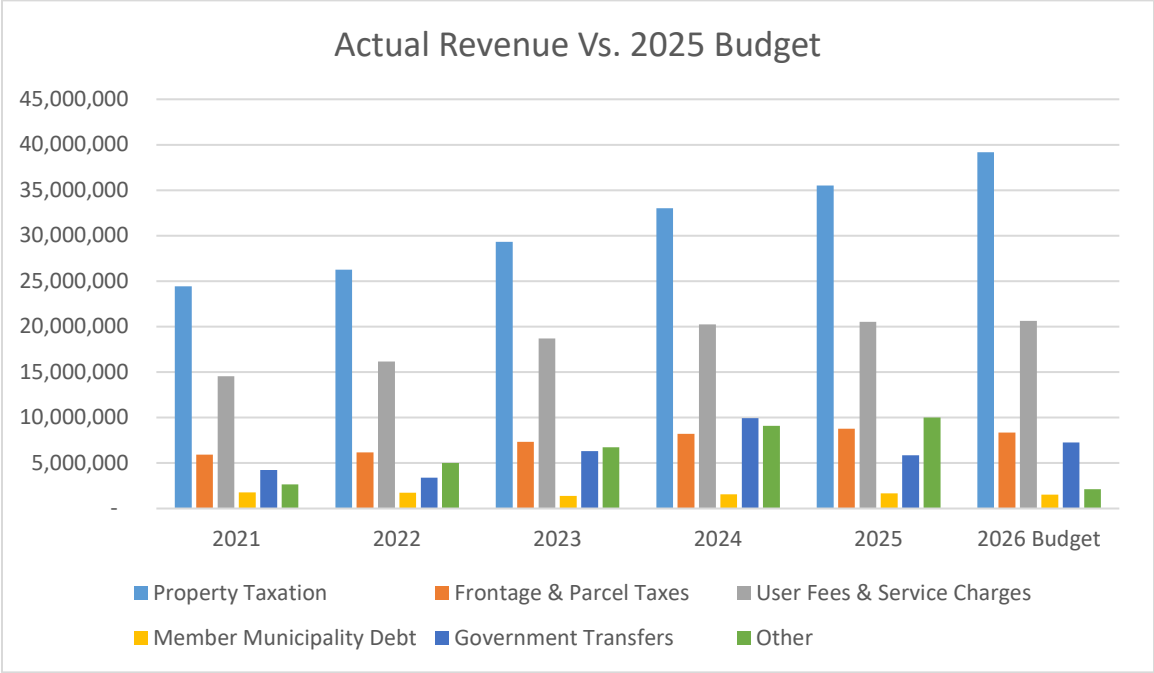
Revenues

The 2026 budget includes budgeted revenues of \$79.1 million (2025 76.8M) of which 49.53% (2025 46.22%), or \$39.1 (2025 \$35.5M) million is attributable to taxation. Other major sources of revenue include frontage and parcel taxes, government transfers (grants) and user fees and service charges as detailed in the chart below.



Other revenue sources make up 2.67% (2025 2.8%) of revenues in 2026 and include capital donations, external recoveries, grants in lieu of taxes, investment income, and revenues collected from Municipal Finance Authority Actuarial Adjustments from income earned on sinking debt funds.

The table below depicts the actual revenue receipts from 2021-2025 compared to the 2026 budgeted revenue. The 2026 Budget is consistent in the general overall trend of growth in all revenue sources with the exception of a decrease in Parcel Taxes. The decrease in Parcel Taxes is due to the retirement of a 20- year loan for the construction of two recreation facilities whereby the debt servicing was funded from Parcel Taxes.



Property Tax Requisition Revenue

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

User Fees and Service Charges Revenue

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

Frontage & Parcel Tax Revenue

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

Government Transfers

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

Other Sources

The table below represents the “other sources and uses of funds” not classified as revenue and/or expenditures in accordance with Public Sector Accounting Standards.

Source/Use of Fund	Amount
Debt Principal Repayment	2,991,549
Debt Proceeds	-26,605,845
Hillside Development Costs	207,278
Landfill Closure & Post Closure Expenditures	3,244,999
Prior Year (Surplus) Deficit	-140,951
Transfer Between Functions	6,300
Transfer to/(from) Appropriated Surplus	-3,274,163
Transfer to/(from) Capital Fund	-8,873,488
Transfer to/(from) Reserve Fund	-16,274,441
Transfer to/(from) Unfunded Liability	-2,494,999
Unfunded Amortization	-5,383,097
Total	- 56,596,858

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 2026
Office of the CAO	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Human Resource Services	4.87	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
Administration and Legislative Services									
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	-
Legislative Services	4.75	5.80	6.00	6.20	6.00	6.00	6.00	6.20	0.20
	9.55	10.60	10.80	11.00	10.80	10.80	10.80	11.00	0.20
Corporate Services									
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	10.28	11.50	12.00	12.00	12.00	12.00	12.00	12.00	-
Purchasing and Risk Management	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	-
Asset Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	9.83	9.95	9.95	9.95	9.80	9.80	9.80	9.80	-
	27.41	28.75	29.25	29.25	29.10	29.10	29.10	29.10	-
Infrastructure Services									
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	7.50	7.00	7.00	1.00	1.00	1.00	1.00	1.00	(6.00)
Utility Services	38.83	41.22	45.94	52.65	51.69	51.34	51.04	50.69	6.71
Solid Waste Services	13.45	14.57	15.61	15.17	15.73	15.73	15.73	15.73	(0.44)
	61.78	64.79	70.55	70.82	70.42	70.07	69.77	69.42	0.26
Planning & Development Services									
Sustainability Services	1.33	1.33	1.76	1.33	1.33	1.33	1.33	1.33	(0.43)
Senior Management/Admin Asst.	2.00	2.10	2.20	2.30	1.90	1.90	1.90	1.90	0.10
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	25.73	23.33	23.33	23.33	23.33	(0.33)
Protective Services	12.91	15.46	17.36	17.09	13.71	13.71	13.71	13.71	(0.27)
Community Services									
Transit and Fleet Services	38.96	40.44	41.48	44.54	44.54	44.54	44.54	44.54	3.06
Recreation and Community Partnerships	28.90	28.13	28.45	28.45	28.45	28.45	28.45	28.45	-
Ports Services	0.98	1.14	1.14	1.03	1.03	1.03	1.03	1.03	(0.11)
Pender Harbour Recreation	3.42	4.31	4.33	4.33	4.33	4.33	4.33	4.33	-
Facility Services	16.72	18.36	18.19	18.72	19.27	19.27	19.27	19.27	0.53
Parks	12.82	12.96	12.89	13.10	13.32	13.32	13.32	13.32	0.21
Senior Management/Admin Asst.	2.00	2.00	2.00	2.55	2.97	2.97	2.97	2.97	0.55
	103.80	107.34	108.48	112.72	113.92	113.92	113.92	113.92	4.24
Total Full Time Equivalent Positions	245.05	259.88	270.50	274.61	269.28	268.93	268.63	268.48	4.10

0.85 Full year impact of new FTEs approved in 2025
0.90 New Permanent FTE's Approved in 2026
0.20 Temporary Elections FTE
-4.31 Temporary FTE's approved prior to 2026
1.18 Temporary FTE's approved in 2026
4.88 New Permanent FTE's Approved prior to 2026
0.40 Carryforwards from 2025
4.10

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	1,204,379	8,034	0.67%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,760,214	1,980,149	2,243,605	2,312,645	2,196,844	(115,801)	-5.01%
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	823,268	(21,224)	-2.51%
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	81,810	36,327	79.87%
506	Property Information Mapping Services	316,255	332,374	333,467	336,954	346,823	9,869	2.93%
	Total	5,524,118	6,160,357	6,660,332	7,253,793	7,147,277	(106,516)	-1.47%
	Change from Prior Year	158,091	636,239	499,975	593,461	(106,516)		
	% Change from Prior Year	2.95%	11.52%	8.12%	8.91%	-1.47%		

Current Reserve Funds

*The charts and information below are accurate as of February 25, 2026

Reserve funds are established, by bylaw, for each service where appropriate. All funds held in reserve and any interest earned on them can only be used for the purposes for which the reserve fund was established as defined in the reserve bylaw. In addition, accounting for reserve funds must be kept separate for each service.

The SCRD maintains two main classes of reserve funds: operating reserves and capital reserves. The respective reserve fund bylaws define the use of the monies in the reserve funds. Generally, these are as follows:

Operating reserves:

- Unanticipated expenditures for operations
- Funding one-time projects
- Mitigation of sudden marked increases to taxation and/or fees

Capital reserves:

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

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

Bylaw	Description	2026 Opening Balance	Total Net Budgeted (Spending) / Contribution	2026 Ending Budgeted Balance	Funds Held for Rate Stabilization / Capital Renewal	Uncommitted Balance (Note 1)
General						
504	Administration - Capital	767 0		767		767
495	Administration - Vehicle Acquisition	52,279 0		52,279		52,279
648	Administration - Operating	1,114,458	(416,166)	698,292	(200,000)	498,292
648	Administration - Operating (Risk Management)	43,514	10,000	53,514		53,514
648	Finance - Operating	1,277,546	(550,000)	727,546	(300,000)	427,546
496	Office Building Upgrades - Capital	361,037	12,548	373,585		373,585
743	Office Building Upgrades - Operating	425,043 0		425,043		425,043
648	Human Resources - Operating	559,497	(96,000)	463,497	(80,000)	383,497
	Purchasing & Risk Management-Operating	174,996	4,550	179,546		179,546
504	Information Services - Capital	813,286	(114,590)	698,696	(698,696)	-
648	Information Services - Operating	592,959	(15,330)	577,629		577,629
648	Area D Grant in Aid - Operating	3,964 0		3,964		3,964
648	Elections - Operating	199,978	(69,326)	130,652		130,652
648	Corporate Sustainability - Operating	180,308 0		180,308		180,308
648	Regional Sustainability - Operating	184,663	(15,000)	169,663		169,663
	Feasibility Studies - Area B	- 0		-		-
	Feasibility Studies - Area D	- 0		-		-
	Feasibility Studies - Area F	57,750	(57,500)	250		250
649	Bylaw Enforcement - Vehicle Acquisition	33,627 0		33,627		33,627
677	Bylaw Enforcement - Operating	318,672	(35,000)	283,672		283,672
744	Halfmoon Bay Smoke Control - Operating	- 0		-		-
650	Roberts Creek Smoke Control - Operating	14,655	(1,277)	13,378		13,378
497	Gibsons and District Fire Protection - Land	51,478 0		51,478		51,478
489	Gibsons and District Fire Protection - Capital	1,776,431	(888,510)	887,921	(887,921)	-
678	Gibsons and District Fire Protection - Operating	166,256	49,800	216,056		216,056
490	Roberts Creek Fire Protection - Capital	963,803	19,281	983,084	(983,084)	-
679	Roberts Creek Fire Protection - Operating	62,291	(30,000)	32,291		32,291
491	Halfmoon Bay Fire Protection - Capital	1,230,384	16,793	1,247,177	(1,247,177)	-
745	Halfmoon Bay Fire Protection - Operating	540,227	(250,000)	290,227		290,227
601	Egmont Fire Protection - Capital	162,022	25,000	187,022	(187,022)	-
746	Egmont Fire Protection - Operating	341,346 0		341,346		341,346
492	Emergency Telephone 911 - Capital	1,232,923	(864,676)	368,247		368,247
747	Emergency Telephone 911 - Operating	174,274 0		174,274		174,274
493	Sunshine Coast Emergency Planning - Capital	44,284 0		44,284		44,284
748	Sunshine Coast Emergency Planning - Operating	254,283	(36,000)	218,283		218,283
651	Animal Control - Vehicle Acquisition	8,981 0		8,981		8,981
680	Animal Control - Operating	252,012	(37,511)	214,501		214,501
529	Transit - Capital	234 0		234		234
652	Transit - Operating	1,014,001	(171,512)	842,489		842,489
563	Fleet Maintenance - Capital	107,388	(93,981)	13,407		13,407
749	Fleet Maintenance - Operating	123,228	(14,833)	108,395		108,395
750	Building Maintenance - Operating	88,601	(28,091)	60,510		60,510
486	Ports - Capital	2,089,273	(380,599)	1,708,674	(1,708,674)	-
607	Ports - Operating	358,028	18,000	376,028		376,028
653	Regional Solid Waste - Operating	390,440 0		390,440		390,440
670	Zero Waste Initiatives (Eco Fee) - Operating	324,162	(100,935)	223,227		223,227
653	Landfill - Operating	2,434,994	(1,232,124)	1,202,870		1,202,870
654	Refuse Collection - Operating	401,784	(75,000)	326,784		326,784
655	Cemetery - Operating	320,499	18,000	338,499		338,499
515	Pender Harbour Health Clinic - Capital	31,744	5,000	36,744		36,744
681	Regional Planning - Operating	354,401 0		354,401		354,401
656	Rural Planning - Vehicle Acquisition	22,118 0		22,118		22,118
657	Rural Planning - Operating	556,452	(387,671)	168,781		168,781
504	Property Information & Mapping - Capital	127,087 0		127,087		127,087
648	Property Information & Mapping - Operating	185,598	(5,000)	180,598		180,598
	Civic Addressing - Operating	190,157 0		190,157		190,157
659	Building Inspection - Vehicles Acquisition	19,233	6,000	25,233		25,233
	Building Inspection - Operating	1,876,586 0		1,876,586		1,876,586
715	Hillside - Operating	990,039	(436,293)	553,746		553,746
590	Community Recreation Facilities - Capital	6,247,343	(2,366,404)	3,880,939	(3,880,939)	-
590	Community Recreation Future Development/Major Retrofi	-	500,000	500,000	(500,000)	-
682	Community Recreation Facilities - Operating	1,794,496	(135,866)	1,658,630		1,658,630
494	Pender Harbour Pool - Capital	111,423	(43,000)	68,423		68,423
660	Pender Harbour Pool - Operating	802,963	(8,132)	794,831		794,831
	School Facilities - Joint Use - Operating	79,655 0		79,655		79,655
609	Gibsons & Area Library - Capital	370,687	50,000	420,687		420,687
	Gibsons & Area Library - Operating	118,150 0		118,150		118,150
533	Community Parks - Capital	1,840,629	(247,585)	1,593,044	(1,593,044)	-
662	Community Parks - Operating	867,725	(436,084)	431,641		431,641
683	Bicycle and Walking Paths - Operating	385,855	(241,931)	143,924		143,924
	Area A - Bicycle and Walking Paths - Operating	166,179 0		166,179		166,179
	Regional Recreation Programs - Operating	127,439 0		127,439		127,439
	Dakota Ridge - Operating	424,103 0		424,103		424,103
Total General Reserve Funds		39,012,688	(9,146,955)	29,865,733	(12,266,557)	17,599,176

Bylaw	Description	2026 Opening Balance	Total Net Budgeted (Spending) / Contribution	2026 Ending Budgeted Balance	Funds Held for Rate Stabilization / Capital Renewal	Uncommitted Balance (Note 1)
Water Services						
589	North Pender Harbour - Capital	1,336,716	(465,439)	871,277	(871,277)	-
605	North Pender Harbour - Operating	1,247,791	(563,836)	683,955		683,955
602	South Pender Harbour - Capital	1,342,601	307,088	1,649,689	(1,649,689)	-
663	South Pender Harbour - Operating	1,240,529	(592,251)	648,278		648,278
488	Regional - Capital	17,149,106	(4,297,182)	12,851,924	(12,851,924)	-
498	Regional - Land	21,790	0	21,790		21,790
664	Regional - Operating	8,947,607	(1,364,815)	7,582,792		7,582,792
Total Water Services Reserves		31,286,141	(6,976,435)	24,309,706	(15,372,890)	8,936,816
Waste Water Plants						
512	Greaves Road - Capital	15,704	3,443	19,147	(19,147)	-
608	Greaves Road - Operating	9,192	(1,363)	7,829		7,829
665	Woodcreek Park - Capital	136,554	4,041	140,595	(140,595)	-
666	Woodcreek Park - Operating	208,325	(79,915)	128,410		128,410
512	Sunnyside - Capital	44,015	7,662	51,677	(51,677)	-
608	Sunnyside - Operating	16,949	(7,626)	9,323		9,323
512	Jolly Roger - Capital	74,653	10,374	85,027	(85,027)	-
608	Jolly Roger - Operating	36,059	(724)	35,335		35,335
512	Secret Cove - Capital	56,046	15,921	71,967	(71,967)	-
608	Secret Cove - Operating	31,807	(3,306)	28,501		28,501
512	Lee Bay - Capital	555,163	(123,002)	432,161	(432,161)	-
608	Lee Bay - Operating	360,633	(72,881)	287,752		287,752
512	Square Bay - Capital	85,781	18,967	104,748	(104,748)	-
608	Square Bay - Operating	135,165	10,932	146,097		146,097
512	Langdale - Capital	34,534	7,179	41,713	(41,713)	-
608	Langdale - Operating	142,670	(37,137)	105,533		105,533
512	Canoe Road - Capital	11,799	6,140	17,939	(17,939)	-
608	Canoe Rd - Operating	15,879	918	16,797		16,797
512	Merrill Crescent - Capital	16,447	4,727	21,174	(21,174)	-
608	Merrill Crescent - Operating	46,741	4,562	51,303		51,303
512	Curran Road - Capital	123,136	31,789	154,925	(154,925)	-
608	Curran Road - Operating	91,234	670	91,904		91,904
512	Roberts Creek Co-Housing - Capital	59,203	18,042	77,245	(77,245)	-
608	Roberts Creek Co-Housing - Operating	61,948	3,909	65,857		65,857
667	Lily Lake Village - Operating	76,076	(3,926)	72,150		72,150
668	Painted Boat - Capital	55,421	16,006	71,427	(71,427)	-
669	Painted Boat - Operating	95,074	202	95,276		95,276
N/A	No Bylaw - Sakinaw Ridge - Operating	26,235	-	26,235		26,235
728	Sakinaw Ridge Capital Reserve	108,553	13,345	121,898	(121,898)	-
Total Waste Water Plants Reserves		2,730,997	(151,051)	2,579,946	(1,411,641)	1,168,305
Total Reserve Funds		73,029,826	(16,274,441)	56,755,385	(29,051,088)	27,704,296

Debt Portfolio

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

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

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divided by the SCRD's recurring revenue for the year. The SCRD currently has a debt servicing ratio of 10.2%.

At the date of Financial Plan adoption, the SCRD had \$32,842,907 of outstanding long-term debt of which \$15,037,989 had been undertaken for member municipalities and \$17,805,009 for Regional District services.

The 2026 budget includes funding from debt proceeds of \$30,345,188 to fund current year expenditures. Four projects make up over 69% of the budgeted debt proceeds. \$13,176,513 of this amount is proposed long-term borrowing for the Langdale Wellfield Construction, \$3,948,905 related to the replacement of the Gibsons and Area Community Centre and Sechelt Aquatic Centre roofs, \$2,436,529 for Water Meter Installations and \$1,546,547 for the Chapman Creek Water Treatment Plan UV upgrade.

The table on the following page illustrates the total debt that is currently outstanding at the beginning of 2026 as well as a list of debt that is unissued but has been approved for debt funding.

LA/SI Bylaw or Resolution	Purpose	Interest Rate	Annual Servicing Costs	Principal Balance Remaining	Maturity	Rate Reset / Early Payout
Borrowing Under Loan Authorization Bylaw						
557/572	Field Road Administration Building	4.88%	243,191	208,859	2026	N/A
550/561	Community Recreation Facilities	4.88%	167,663	143,994	2026	N/A
556/571	Fleet Maintenance Building Expansion	4.88%	33,529	28,796	2026	N/A
547/575	Egmont & District Fire Department Equipment	4.88%	8,238	7,075	2026	N/A
594/613	Pender Harbour Pool	4.10%	64,524	231,074	2029	N/A
676/694	South Pender Water Treatment Plant	4.10%	98,807	422,622	2034	2030
617/628	North Pender Harbour Water UV & Metering	3.00%	25,850	200,000	2035	N/A
619/629	South Pender Harbour Water Metering	3.00%	38,775	300,000	2035	N/A
707/719	Square Bay Waste Water Treatment Plant	2.66%	17,868	212,597	2039	2029
725/739	Church Road Well	4.15%	544,992	8,650,842	2053	2033
			\$ 1,243,438	\$ 10,405,859		
Liabilities Under Agreement						
019/22 No. 19	Sechelt Landfill Remediation	2.82%	323,694	159,612	2027	Open
037/25 No. 34	Sechelt Landfill Power Supply System Replacement	2.82%	59,308	244,785	2030	Open
142/22 No. 3	Halfmoon Bay Community Hall	2.82%	38,868	160,423	2030	Open
321/22 No. 4	Sechelt Aquatic Centre Sprinkler Replacement	2.82%	131,582	446,546	2030	Open
			\$ 553,452	\$ 1,011,366		
Temporary Borrowing						
774/742	HMBVFD Rescue 1 Fire Apparatus Replacement	2.82%	Note 1	\$ 169,590	N/A	Open
775/730	Water Metering-Phase 3	2.82%	Note 1	\$ 3,457,469	N/A	Open
776/765	GDVFD Pumper Apparatus Replacement	2.82%	Note 1	\$ 164,582	N/A	Open
				\$ 3,791,641		
Equipment Financing						
0025-0	Regional Water Excavator & Trailer	2.82%	28,393	31,664	2026	Open
0026-0	RCVFD SCBA & Fill Station	2.82%	37,776	59,242	2027	Open
0027-0	GDVFD Initial Attack Truck	2.82%	81,816	128,309	2027	Open
0028-0	HMBVFD Tanker	2.82%	35,043	58,162	2027	Open
0029-0	Cab-Tractor (Sports Fields)	2.82%	15,476	29,974	2028	Open
0030-0	HMBVFD Self-Contained Breathing Apparatus	2.82%	40,056	91,649	2028	Open
0031-0	Garage Hoist	2.82%	37,222	101,579	2028	Open
0032-0	SPH Vehicle Replacement	2.82%	19,321	61,322	2029	Open
0033-0	Utility & Strategic Infrastructure Vehicles	2.82%	21,183	67,233	2029	Open
0034-0	RWS Vehicle Replacement	2.82%	47,833	151,816	2029	Open
0035-0	RWS Light Duty Trucks	2.82%	34,167	108,440	2029	Open
0036-0	RWS Vehicle	2.82%	45,555	144,588	2029	Open
0037-0	GACC Package Rooftop Unit	2.82%	78,594	257,306	2029	Open
0038-0	GACC Zamboni Replacement	2.82%	45,050	150,548	2029	Open
0039-0	RWS Flat Bed Crane Truck & Medium Sized Truck	2.82%	50,320	202,755	2030	Open
0040-0	RWS Single Axle Dump Truck	2.82%	39,207	169,470	2030	Open
0041-0	Fitness Equipment	2.82%	14,964	69,657	2031	Open
			\$ 671,976	\$ 1,883,714		

Budgeted Unissued Borrowing		Annual Servicing Costs	Amount	Proposed Term
Approved in Prior Year Budgets				
Water Meter Installations - Phase 3	Note 1	695,173	2,436,529	15 Years
Power Supply System Replacement		13,053	57,251	5 years
Halfmoon Bay Community Hall Replacement		297,516	1,304,895	5 years
Langdale WWTP Remediation Project		21,375	96,119	5 Years
Woodcreek WWTP System Upgrade		18,836	86,348	5 years
Halfmoon Bay Fire Apparatus Replacement	Note 1	76,353	438,156	10 Years
Gibsons Community Centre Roof Renewal		351,546	2,798,176	10 Years
Sechelt Aquatic Centre Roof Renewal-Phase 1		66,410	528,603	10 Years
Chapman Creek Water Treatment Plant UV Upgrade		333,716	1,546,547	5 Years
Seaview Cemetery Expansion		53,688	249,898	5 Years
Pender Harbour Transfer Station Site Improvements		191,762	882,898	5 Years
Condenser, Heat Exchanger, and Pump Replacement		154,971	721,373	5 Years
GDVFD Pumper Apparatus	Note 1	184,250	1,301,984	10 Years
Sechelt Aquatic Centre Roof Renewal Phase 2		134,515	622,026	5 Years
GACC Direct Digital Controls Replacement		73,167	340,589	5 Years
RWS Vehicle Replacements		48,755	226,951	5 Years
Langdale Wellfield		927,439	13,176,513	20 Years
911 Radio Upgrade		146,217	680,632	5 Years
Keats Landing Float & Dolphins		31,970	148,500	5 Years
2026 Projects				
Regional Water Vehicle Replacements		68,847	320,000	5 Years
Field Road Building Carpet Replacement		41,244	190,000	5 Years
Fleet Electric 1/2 tonne Truck		17,211	80,000	5 Years
SPH Vehicle Replacement		23,667	110,000	5 Years
Vinebrook Bridge Construction		35,359	510,000	5 Years
PHTS In-house Operations Equipment		296,496	1,381,200	5 Years
WWTP Vehicle Replacement		23,667	110,000	5 Years
Total Unissued Debt		\$ 4,327,203	\$ 30,345,188	
SCRD Long Term Debt Totals		\$ 6,796,069	\$ 47,437,768	

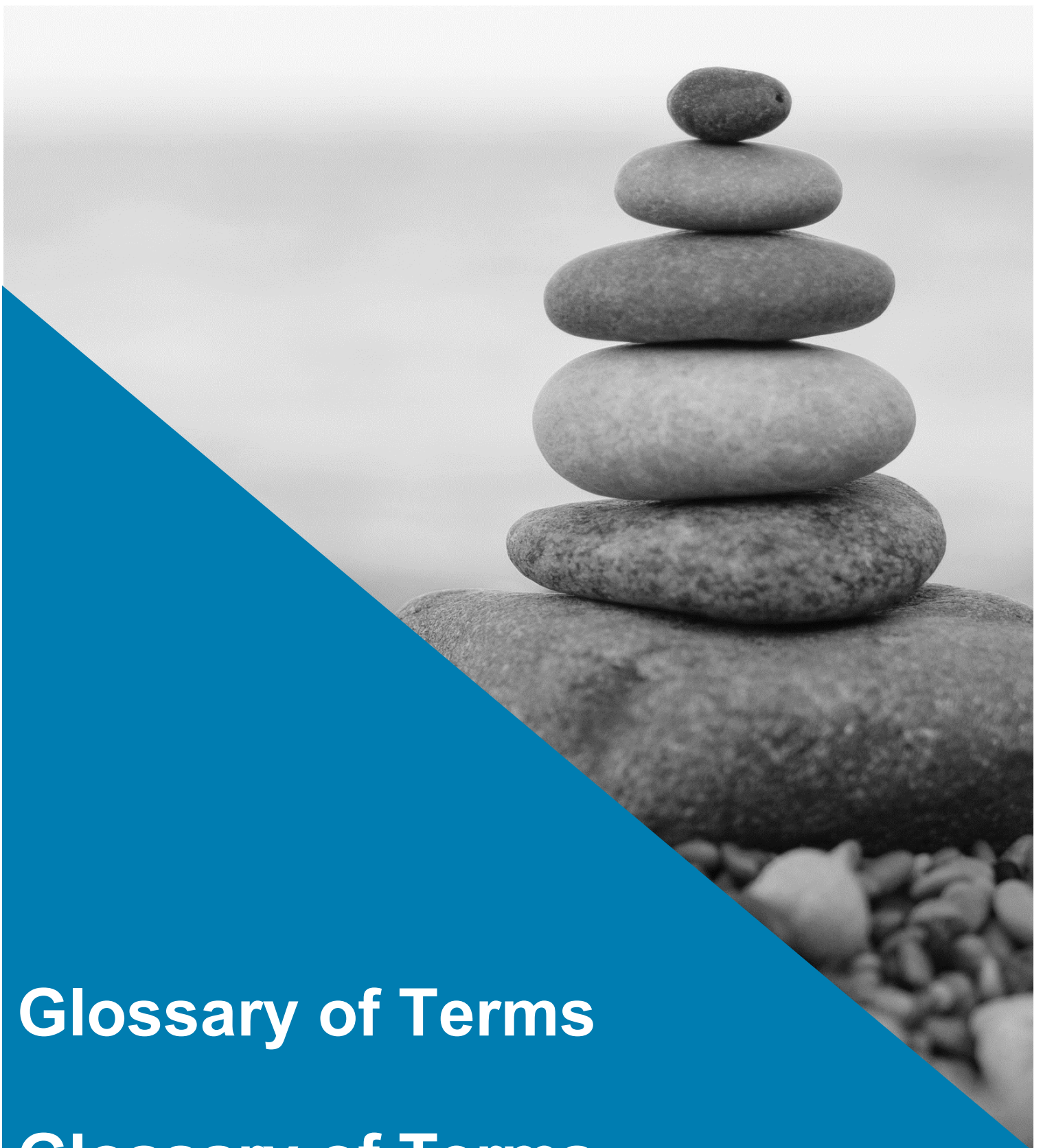
Note 1

Temporary borrowing has been obtained to assist in providing cashflow these projects proceed to completion. Upon completion, these loans will be repaid and Long-Term borrowing will commence. Loans under the Temporary Borrowing program are interest bearing and do not require any principal repayment during the duration of the loan. Therefore, annual servicing cost will vary depending on the monthly short-term loan rate(s) posted by the Municipal Finance Authority.

Debt Servicing Ratio*

10.18%

*annual debt servicing cost/recurring revenue excluding the 2029 Water Treatment Plant project



Glossary of Terms

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

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

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

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

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

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

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

CAPITAL PROJECT: Creation or improvement of infrastructure assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GRANT: A financial contribution to or from governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

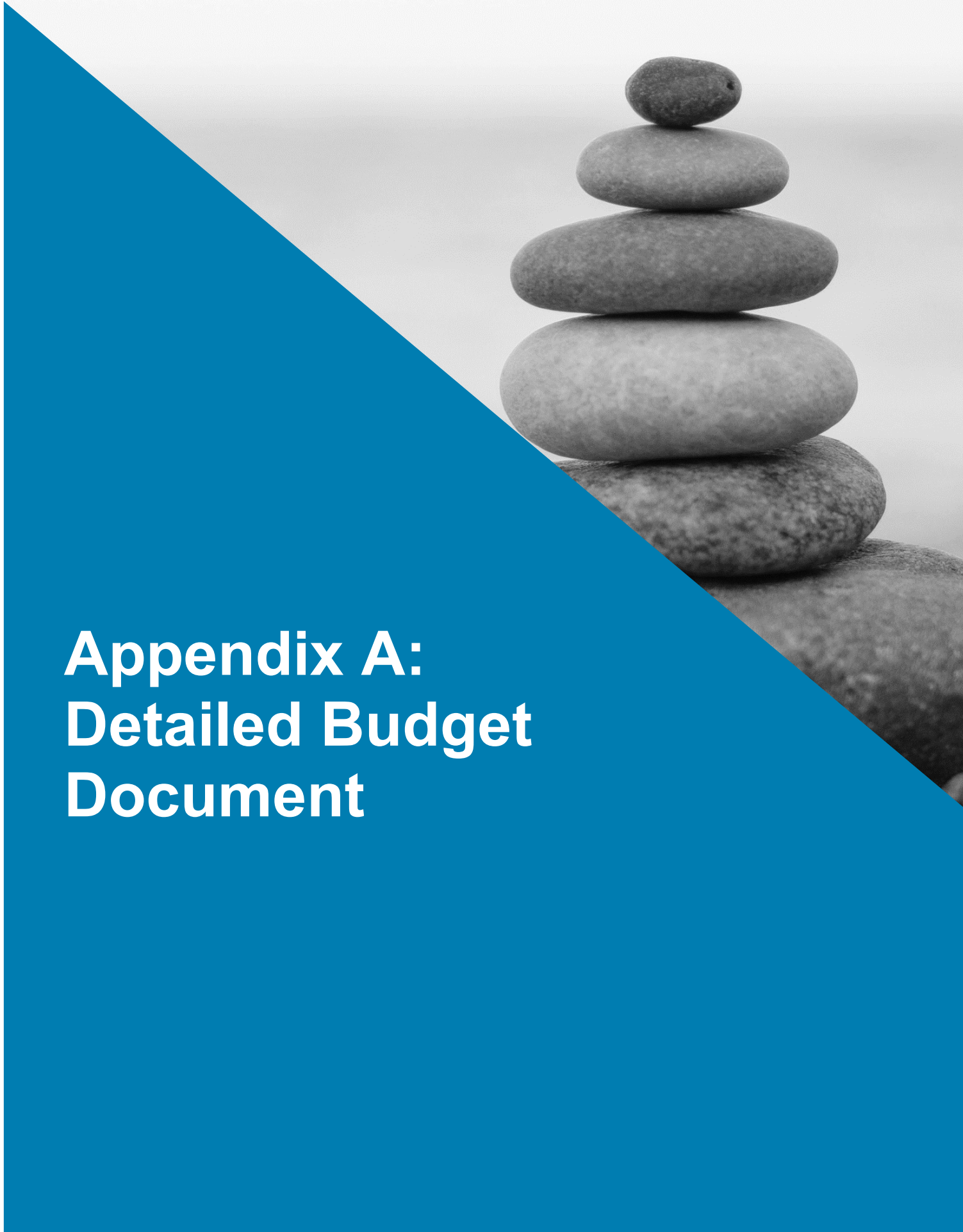
TAX: A compulsory financial contribution imposed by a government to raise revenue.

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

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

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

VISION: The ultimate achievement for the future.



Appendix A: Detailed Budget Document

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

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

Service Details and Taxation Impacts

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

Budget Details

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

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

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

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



2026 Budget Report

The information below is as
reported on February 25, 2026.

XXX Functional Area Name

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



About: Description of the Service that is provided.

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

Source of Funding: Taxation & User Fees

Taxation Impact

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

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

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

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

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

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

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

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

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

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

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

Definitions on following page

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

This column shows the budgeted values for the following year.

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

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

Capital Project Summary

Functional Area Name

XXX

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

DEFINITIONS

a) Revenue:

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

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

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

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

b) Expenses:

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

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

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

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

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

c) Other:

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

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

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

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

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

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



2025 Budget Report - Including Taxation Impact

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

Generated Date:	February 10, 2025



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

Authority for Taxation: Local Government Act - General Government

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

Capital Project Summary

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

111 **Asset Management**



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

113 Finance



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

Capital Project Summary

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

114 Administration Office



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

Capital Project Summary

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

115 Human Resources



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

116 Purchasing & Risk Management



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

117 Information Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

Capital Project Summary

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

118 **SCRHD Administration**

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

Source of Funding: Direct Requisition



Taxation Impact

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

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

121 Grants in Aid - Area A



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour	37,338	43,165	43,756	47,242	44,126	(3,116)	(6.60%)	100.00%	336,105	- 1,657	= 290,322
Area B - Halfmoon Bay									262,697	- 31,895	= 230,802
Area D - Roberts Creek									220,457	- 39,401	= 181,056
Area E - Elphinstone									176,024	- 33,488	= 142,536
Area F - West Howe Sound									247,344	- 33,870	= 213,474
Member Municipalities											
District of Sechelt									583,357	- 3,014	= 580,343
Town of Gibsons									248,721	- 1,403	= 247,318
shishálh Nation Government District									30,077	-	= 30,077
Net Taxes Levied	37,338	43,165	43,756	47,242	44,126	(3,116)	(6.60%)	100.00%			
Limit by law									2,104,783	- 44,126	- 144,728 = 1,915,929

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

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

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

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

122 Grants in Aid - Area B



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								336,105		- 45,783 =	290,322
Area B - Halfmoon Bay	31,066	32,813	33,383	33,866	30,469	(3,397)	(10.03%)	100.00%	262,697	- 30,469	- 1,426 = 230,802
Area D - Roberts Creek								220,457		- 39,401 =	181,056
Area E - Elphinstone								176,024		- 33,488 =	142,536
Area F - West Howe Sound								247,344		- 33,870 =	213,474
Member Municipalities											
District of Sechelt								583,357		- 3,014 =	580,343
Town of Gibsons								248,721		- 1,403 =	247,318
shíshálh Nation Government District								30,077		- =	30,077
Net Taxes Levied	31,066	32,813	33,383	33,866	30,469	(3,397)	(10.03%)	100.00%			
Limit by law									2,104,783	- 30,469	- 158,385 = 1,915,929

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

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

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

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

123 Grants in Aid - Area E & F



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

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

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

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

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

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

125 Grants in Aid - Community Schools



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

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

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

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

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

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

126 Greater Gibsons Community Participation



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

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

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

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

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

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

127 Grants in Aid - Area D



About: A service established within the Electoral Area D.

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									336,105		- 45,783 =	290,322
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802
Area D - Roberts Creek	28,029	35,797	38,438	39,925	38,341	(1,584)	(3.97%)	100.00%	220,457	- 38,341	- 1,060 =	181,056
Area E - Elphinstone									176,024		- 33,488 =	142,536
Area F - West Howe Sound									247,344		- 33,870 =	213,474
Member Municipalities												
District of Sechelt									583,357		- 3,014 =	580,343
Town of Gibsons									248,721		- 1,403 =	247,318
shíshálh Nation Government District									30,077		- =	30,077
Net Taxes Levied	28,029	35,797	38,438	39,925	38,341	(1,584)	(3.97%)	100.00%				
Limit by law									2,104,783	- 38,341	- 150,513 =	1,915,929

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

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

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

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

128 Grants In Aid - Area E



About: A service established within the Electoral Area E.

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									336,105		- 45,783 =	290,322
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802
Area D - Roberts Creek									220,457		- 39,401 =	181,056
Area E - Elphinstone	26,508	27,934	28,666	29,246	29,426	180	0.62%	100.00%	176,024	- 29,426	- 4,062 =	142,536
Area F - West Howe Sound									247,344		- 33,870 =	213,474
Member Municipalities												
District of Sechelt									583,357		- 3,014 =	580,343
Town of Gibsons									248,721		- 1,403 =	247,318
shíshálh Nation Government District									30,077		- =	30,077
Net Taxes Levied	26,508	27,934	28,666	29,246	29,426	180	0.62%	100.00%				
Limit by law									2,104,783	- 29,426	- 159,428 =	1,915,929

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

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

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

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

129 Grants In Aid - Area F



About: A service established within the Electoral Area F.

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									336,105		- 45,783 =	290,322
Area B - Halfmoon Bay									262,697		- 31,895 =	230,802
Area D - Roberts Creek									220,457		- 39,401 =	181,056
Area E - Elphinstone									176,024		- 33,488 =	142,536
Area F - West Howe Sound	26,597	23,616	28,383	29,138	27,083	(2,055)	(7.05%)	100.00%	247,344	- 27,083	- 6,787 =	213,474
Member Municipalities												
District of Sechelt									583,357		- 3,014 =	580,343
Town of Gibsons									248,721		- 1,403 =	247,318
shíshálh Nation Government District									30,077		- =	30,077
Net Taxes Levied	26,597	23,616	28,383	29,138	27,083	(2,055)	(7.05%)	100.00%				
Limit by law									2,104,783	- 27,083	- 161,771 =	1,915,929

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

	2021	2022	2023	2024	2025
Residential [01]	1.27	.91	1.02	1.01	.91
Utilities [02]	4.43	3.18	3.57	3.54	3.17
Major Industry [04]	4.30	3.09	3.46	3.44	3.08
Light Industry [05]	4.30	3.09	3.46	3.44	3.08
Business and Other [06]	3.10	2.23	2.50	2.48	2.22
Managed Forest Land [07]	3.80	2.73	3.06	3.04	2.72
Rec/Non Profit [08]	1.27	.91	1.02	1.01	.91
Farm [09]	1.27	.91	1.02	1.01	.91

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

Grants In Aid - Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
129		2024	2024	2025	2026	2027	2028	2029
Revenues								
Tax Requisitions		29,136	29,138	27,083	29,469	29,489	29,489	29,489
Investment Income		165	-	-	-	-	-	-
Internal Recoveries		29	-	-	-	-	-	-
Total Revenues		29,330	29,138	27,083	29,469	29,489	29,489	29,489
Expenses								
Administration		2,148	2,144	1,583	1,583	1,583	1,583	1,583
Wages and Benefits		498	905	950	976	996	996	996
Operating		26,337	28,095	26,910	26,910	26,910	26,910	26,910
Total Expenses		28,983	31,144	29,443	29,469	29,489	29,489	29,489
Other								
Prior Year (Surplus)/Deficit		(2,007)	(2,006)	(2,360)	-	-	-	-
Total Other		(2,007)	(2,006)	(2,360)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(2,354)	-	-	-	-	-	-



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Electoral Area Services

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

131 Electoral Area Services - Elections



About: Provides funding for administering elections in Rural Areas.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Electoral Area Services

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

135 Corporate Sustainability Services



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

Taxation Impact

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

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

136 Regional Sustainability Services



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - General Government

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

140 **Member Municipality Debt**

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



Taxation Impact

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

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



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

151 Feasibility Studies - Area A



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour					38,726	38,726	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied					38,726	38,726	100.00%

Limit by law

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

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

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

155 Feasibility Studies - Area F



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound			9,679	591	87,441	86,850	14,695.43 %
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied			9,679	591	87,441	86,850	14,695.43 %
Limit by law							100.00%

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

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

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

200 Bylaw Enforcement



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

204 Halfmoon Bay Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

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

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

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

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

206 Roberts Creek Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

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

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

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

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

210 Gibsons & District Fire Protection



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	400,339	446,526	451,654	504,705	626,753	122,048	24.18% 29.68%
Area F - West Howe Sound	279,211	312,934	314,164	359,975	438,852	78,877	21.91% 20.78%
Member Municipalities							
District of Sechelt							
Town of Gibsons	654,814	713,779	736,257	829,979	1,046,081	216,102	26.04% 49.54%
shishálh Nation Government District							
Net Taxes Levied	1,334,364	1,473,239	1,502,075	1,694,660	2,111,685	417,025	24.61% 100.00%
Limit by law	2,078,229	2,701,357	3,034,204	3,019,058	3,115,574		

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

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

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

Capital Project Summary

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

212 Roberts Creek Fire Protection



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$1,500/\$1000

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

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

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

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

Capital Project Summary

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

216 Halfmoon Bay Fire Protection



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.780/\$1000

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

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

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

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

Capital Project Summary

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

218 Egmont Fire Protection



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1056 - Egmont Fire Protection

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$1.420/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	165,134	224,320	222,712	241,359	276,402	35,043	14.52%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	165,134	224,320	222,712	241,359	276,402	35,043	14.52%
Limit by law	244,035	385,033	402,371	404,483	421,757		

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

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

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

Capital Project Summary

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2024	2024	2025	2026	2027	2028	2029

CP1418	Capital Renewal (EDVFD)	-	-	109,104	-	-	-	-
Capital Projects Total:				109,104				

220 Emergency Telephone - 911



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

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

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

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

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

Capital Project Summary

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

222 Sunshine Coast Emergency Planning



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

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

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

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

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

Capital Project Summary

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

290 Animal Control



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1023.2 - Animal Control

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$170000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	14,542	15,490	16,330	15,671	16,522	851	5.43%
Area D - Roberts Creek	11,383	11,700	12,424	11,920	12,287	367	3.08%
Area E - Elphinstone	8,591	8,989	9,651	9,184	9,764	580	6.32%
Area F - West Howe Sound	10,492	10,164	10,639	10,545	11,274	729	6.91%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District	2,338	2,337	2,367	2,336	2,510	174	7.45%
Net Taxes Levied	47,346	48,680	51,411	49,656	52,357	2,701	5.44%
Limit by law	170,000	170,000	170,000	170,000	170,000		

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

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

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

Capital Project Summary

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

291 Keats Island Dog Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	267	256	275	330	268	(62) (18.79%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	267	256	275	330	268	(62) (18.79%)	100.00%
Limit by law	15,714	15,714	15,979	16,114	16,490		

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

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

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

310 Public Transit



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

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

Taxation Impact

Authority for Taxation: SCRD Bylaw 1073 - Public Transit

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.350/\$1000

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

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

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

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

Capital Project Summary

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

312 Fleet Maintenance



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

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

Capital Project Summary

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

313 Building Maintenance Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

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

Capital Project Summary

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

315 **Mason Road Works Yard**

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

Source of Funding: Internal Recovery



Taxation Impact

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

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

Capital Project Summary

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

320 Regional Street Lighting



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.250/\$1000

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

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

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

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

322 Langdale Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1042 - Langdale Street Lighting

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	2,750	2,660	2,505	2,796	2,442	(354)	(12.66%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	2,750	2,660	2,505	2,796	2,442	(354)	(12.66%)	100.00%
Limit by law	11,993	11,993	13,678	14,090	14,643			

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

	2021	2022	2023	2024	2025
Residential [01]	3.04	2.22	1.83	1.98	1.67
Utilities [02]	10.64	7.75	6.40	6.94	5.83
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

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

324 Granthams Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 40 - Granthams Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	2,750	2,445	2,721	2,795	2,442	(353)	(12.63%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	2,750	2,445	2,721	2,795	2,442	(353)	(12.63%)	100.00%

Limit by law

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

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

326 Veterans Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1044 - Veterans Street Lighting

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.120/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	550	489	544	559	489	(70)	(12.52%) 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	550	489	544	559	489	(70)	(12.52%) 100.00%
Limit by law	15,822	15,822	17,984	18,552	19,474		

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

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

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

328 Spruce Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 140 - Spruce Street Lighting

Basis of Apportionment: Land & Improvements

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

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

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2021	2022	2023	2024	2025
Residential [01]	6.23	4.22	4.24	4.40	3.54
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

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

330 Woodcreek Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 229 - Woodcreek Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	5,714	(535)	2,521	2,019	1,731	(288)	(14.26%)	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	5,714	(535)	2,521	2,019	1,731	(288)	(14.26%)	100.00%

Limit by law

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

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

332 Fircrest Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 283 - Fircrest Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	549	1,090	583	599	515	(84) (14.02%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	549	1,090	583	599	515	(84) (14.02%)	100.00%

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2021	2022	2023	2024	2025
Residential [01]	2.73	3.86	1.90	2.10	1.77
Utilities [02]	9.55	13.52	6.64	7.34	6.21
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

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

334 Hydaway Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1083 - Hydaway Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	276	243	273	280	235	(45)	(16.07%)	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	276	243	273	280	235	(45)	(16.07%)	100.00%
Limit by law	648	902	1,011	983	1,010			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2021	2022	2023	2024	2025			
Residential [01]	1.28	.81	.81	.85	.70			
Utilities [02]	-	-	-	-	-			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	-	-	-	-	-			
Managed Forest Land [07]	-	-	-	-	-			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	-	-	-	-	-			

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

336 Sunnyside Street Lighting



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1015.1 - Sunnyside Street Lighting

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	1,100	978	1,088	1,119	976	(143)	(12.78%) 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	1,100	978	1,088	1,119	976	(143)	(12.78%) 100.00%
Limit by law	2,593	3,306	3,631	3,412	3,445		

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

	2021	2022	2023	2024	2025
Residential [01]	5.94	4.14	4.20	4.59	3.97
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

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

340 Burns Road Street Lighting



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.120/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	231	261	365	577	773	196	33.97% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	231	261	365	577	773	196	33.97% 100.00%
Limit by law	1,446	1,446	1,591	1,658	1,641		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2021	2022	2023	2024	2025		
Residential [01]	2.67	2.17	2.75	4.18	5.65		
Utilities [02]	-	-	-	-	-		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	-	-	-	-		
Business and Other [06]	-	-	-	-	-		
Managed Forest Land [07]	-	-	-	-	-		
Rec/Non Profit [08]	-	-	-	-	-		
Farm [09]	-	-	-	-	-		

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

342 Stewart Road Street Lighting



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$1.500/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	550	489	544	559	489	(70)	(12.52%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	550	489	544	559	489	(70)	(12.52%)	100.00%
Limit by law	3,104	3,104	3,335	3,627	3,623			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2021	2022	2023	2024	2025			
Residential [01]	34.42	23.63	24.47	23.12	20.25			
Utilities [02]	-	-	-	-	-			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	-	-	-	-	-			
Managed Forest Land [07]	-	-	-	-	-			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	-	-	-	-	-			

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

345 Ports Services



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1038 - Ports Services

Basis of Apportionment: Fixed Ratio

Limit on Taxation: \$0.150/\$1000

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

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

Capital Project Summary

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

346 Langdale Dock



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1079 - Langdale Dock

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.130/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	33,647	33,368	33,503	33,524	32,979	(545)	(1.63%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	33,647	33,368	33,503	33,524	32,979	(545)	(1.63%) 100.00%
Limit by law	108,725	108,725	111,856	115,312	119,336		

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

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

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

350 Regional Solid Waste



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

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1019 - Refuse Disposal

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.400/\$1000

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

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

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

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

Capital Project Summary

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

355 Refuse Collection



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

Source of Funding: User Fees

Taxation Impact

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

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

365 North Pender Harbour Water Service



About: Service established to provide water services to the North Pender Harbour Area within a portion of Electoral Area A - Egmont/Pender Harbour and a portion of the Sechelt Indian Government District

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2024	2024	2025	2026	2027	2028	2029
CP1051	North Pender Water - Meter Installations (Base)	20,741	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	5,953	-	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	7,094	15,000	15,000	15,000	15,000	15,000	15,000
CP1240	Emergency Generator	-	125,004	125,004	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	2,496	-	-	-	-
CP1319	NPH Watermain Replacement	5,978	842,820	839,088	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	3,936	5,100	1,164	-	-	-	-
CP1389	SCADA Upgrade [365]	4,492	57,720	107,627	-	-	-	-
CP1424	North Pender Water - Minor Capital (Base)	-	-	30,000	30,000	30,000	-	30,000
CP1432	Leak Detection Equipment [365]	-	-	3,756	-	-	-	-
Capital Projects Total:		48,194	1,054,140	1,130,135	51,000	51,000	21,000	51,000

366 South Pender Harbour Water Service



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

South Pender Harbour Water Service

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

370 **Regional Water Services**



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

Regional Water Services

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

CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	99,996	-	-	-	-
CP1367	Generator Purchases	-	375,000	375,000	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	17,715	155,004	137,424	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	-	142,836	144,936	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	-	129,996	915,048	21,516	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	-	294,996	294,996	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	66,910	86,700	19,788	-	-	-	-
CP1391	SCADA Upgrade [370]	60,132	406,848	590,940	-	-	-	-
CP1415	Chapman Creek Environmental Monitoring Plan-(Capital Equipment)	-	-	30,000	-	-	-	-
CP1416	Chapman Intake Upgrades	-	-	205,680	32,532	-	-	-
CP1422	2025 Vehicle Replacement	-	-	249,996	-	-	-	-
CP1423	Utility Engineering Equipment	-	-	24,996	-	-	-	-
CP1431	Leak Detection Equipment [370]	-	-	63,756	-	-	-	-
CP1441	Gray Creek Intake & WTP	-	-	864,552	-	-	-	-
CP1442	Pressure Reducing Valve-Church Rd Optimization	-	-	315,000	-	-	-	-
CP1443	Flow Gauge (Chapman & Edwards Lake Siphon System)	-	-	90,000	-	-	-	-
CP1444	Langdale Wellfield Construction	-	-	17,853,216	67,236	68,580	58,740	52,224
CP1445	Light Duty Truck (2025)	-	-	95,004	-	-	-	-
CP1447	Forklift (Mason Road)	-	-	35,004	-	-	-	-
Capital Projects Total:		8,850,294	21,203,076	35,244,540	1,686,876	1,634,172	1,624,332	1,617,816

381 Greaves Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Greaves Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
381		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		3,000	3,000	3,300	3,600	3,900	3,900	3,900
User Fees & Service Charges		3,948	3,818	4,135	4,135	4,135	4,135	4,135
Investment Income		1,009	-	-	-	-	-	-
Internal Recoveries		3	-	-	-	-	-	-
Total Revenues		7,960	6,818	7,435	7,735	8,035	8,035	8,035
Expenses								
Administration		984	986	528	528	528	528	528
Wages and Benefits		1,524	1,958	1,974	2,021	2,064	2,064	2,064
Operating		207	2,903	2,905	1,065	1,065	1,065	1,065
Debt Charges - Interest		12	11	5	-	-	-	-
Total Expenses		2,727	5,858	5,412	3,614	3,657	3,657	3,657
Other								
Capital Expenditures		-	-	-	-	-	-	-
Debt Principal Repayment		118	117	150	-	-	-	-
Transfer to/(from) Reserves		5,105	843	1,873	4,121	4,378	4,378	4,378
Total Other		5,223	960	2,023	4,121	4,378	4,378	4,378
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(10)	-	-	-	-	-	-

382 Woodcreek Park Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

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

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Sunnyside Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Sunnyside Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
383		2024	2024	2025	2026	2027	2028	2029
Revenues								
Frontage & Parcel Taxes		5,520	5,522	6,622	7,722	8,822	8,822	8,822
User Fees & Service Charges		6,407	6,325	6,800	6,800	6,800	6,800	6,800
Investment Income		2,404	-	-	-	-	-	-
Internal Recoveries		3	-	-	-	-	-	-
Other Revenue		813	-	-	-	-	-	-
Total Revenues		15,147	11,847	13,422	14,522	15,622	15,622	15,622
Expenses								
Administration		1,080	1,081	2,528	2,528	2,528	2,528	2,528
Wages and Benefits		843	2,144	2,118	2,175	2,219	2,219	2,219
Operating		18,189	27,892	11,593	869	869	869	869
Debt Charges - Interest		12	11	5	-	-	-	-
Total Expenses		20,124	31,128	16,244	5,572	5,616	5,616	5,616
Other								
Capital Expenditures		-	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		118	117	150	-	-	-	-
Transfer to/(from) Reserves		(5,091)	(19,398)	(2,972)	8,950	10,006	10,006	10,006
Total Other		(4,973)	(19,281)	(2,822)	8,950	10,006	10,006	10,006
Sunnyside Waste Water Plant (Surplus)/Deficit:		4	-	-	-	-	-	-

384 Jolly Roger Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

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

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Secret Cove Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

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

386 Lee Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

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

Capital Project Summary

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

387 Square Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

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

Capital Project Summary

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

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Langdale Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

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

389 Canoe Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

390 Merrill Crescent Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

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

391 Curran Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

392 **Roberts Creek Co-Housing Treatment Plant**



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

393 Lillies Lake Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

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

Capital Project Summary

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

394 Painted Boat Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

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

Capital Project Summary

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

395

Sakinaw Ridge Waste Water Plant



About:

Operates a community package treatment plant and septic disposal system.

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Capital Project Summary

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395		2024	2024	2025	2026	2027	2028	2029
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

400 Cemetery



About: Operates Seaview cemetery, and maintains Kleindale and Elphinstone cemeteries. Parks staff perform the duties in this function.

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: Order in Council 3402, 1974 - Cemetery

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.027/\$1000

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

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

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

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

Capital Project Summary

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

410 Pender Harbour Health Clinic



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.300/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	163,427	170,857	178,611	189,012	197,255	8,243	4.36%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	163,427	170,857	178,611	189,012	197,255	8,243	4.36%
Limit by law	922,983	922,983	992,531	1,020,314	1,008,316		

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

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

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

500 Regional Planning



About: Provides regional growth management and development co-ordination services. Services associated with this function involve interjurisdictional planning.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Letters Patent

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

504 Rural Planning Services



About: Develops and implements the goals and policies for the growth and development of the Electoral Areas through community plans, zoning and regulatory provisions. Staff work with a Planning and Development Committee and APCs to review subdivision applications, handle development permits and development variance permits, deal with rezoning applications and referrals from governments and others. Official Community Plans are also prepared and implemented.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Rural Planning

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

506 **Geographic Information Services**



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

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

Capital Project Summary

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

510 Civic Addressing



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

Source of Funding: User Fees

Taxation Impact

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

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

Capital Project Summary

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

515 Heritage Conservation Service



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1077 - Heritage Conservation Service

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

520 Building Inspection Services



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

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1000.1 - Building Inspection Services

Basis of Apportionment: Land & Improvements

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

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

Limit by law

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

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

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

Capital Project Summary

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2024	2024	2025	2026	2027	2028	2029
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

531 Economic Development Area A



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.066/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	77,470	80,517	38,746	83,548	(17,612)	(101,160) (121.08%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	77,470	80,517	38,746	83,548	(17,612)	(101,160) (121.08%)	100.00%
Limit by law	203,056	203,056	218,357	224,469	221,829		

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

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

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

532 Economic Development Area B



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.060/\$1000

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

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

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

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

533 Economic Development Area D



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.068/\$1000

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

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

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

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

534 Economic Development Area E



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	23,217	32,690	7,675	32,089	(22,255)	(54,344) (169.35%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	23,217	32,690	7,675	32,089	(22,255)	(54,344) (169.35%)	100.00%
Limit by law	153,160	153,160	171,446	169,711	176,024		

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

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

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

535 Economic Development Area F



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.100/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	47,249	52,140	10,269	53,632	(37,283)	(90,915) (169.52%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	47,249	52,140	10,269	53,632	(37,283)	(90,915) (169.52%)	100.00%
Limit by law	217,749	217,749	234,017	240,222	247,344		

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

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

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

540 Hillside Development Project



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1052 - Hillside Development Project

Basis of Apportionment: Land & Improvements

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

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

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

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

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

615 Community Recreation Facilities



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

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1058.1 - Community Recreation Facilities

Basis of Apportionment: Improvements Only

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

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

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

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

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

Capital Project Summary

Community Recreation Facilities

615

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

625 Pender Harbour Pool



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

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1075.1 - Pender Harbour Pool

Basis of Apportionment: Improvements Only

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	576,433	594,736	610,918	651,791	695,172	43,381	6.66%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	576,433	594,736	610,918	651,791	695,172	43,381	6.66%
Limit by law	1,025,190	1,480,947	1,603,434	1,624,504	1,623,744		

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

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

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

Capital Project Summary

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

630 School Facilities - Joint Use



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.138/\$1000

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

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

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

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



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.330/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	170,957	181,613	198,661	204,825	210,055	5,230	2.55%
Area F - West Howe Sound	300,184	303,594	317,783	342,137	351,001	8,864	2.59%
Member Municipalities							
District of Sechelt							
Town of Gibsons	279,529	290,213	323,243	335,983	349,647	13,664	4.07%
shishálh Nation Government District							
Net Taxes Levied	750,669	775,420	839,687	882,945	910,703	27,758	3.14%
Limit by law	1,930,488	1,930,488	2,139,165	2,145,773	2,217,893		

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

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

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

643 Egmont/Pender Harbour Library Service



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

Source of Funding: Parcel Tax, Taxation & User Fees

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	52,828	54,902	58,861	65,298	66,581	1,283	1.96%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	52,828	54,902	58,861	65,298	66,581	1,283	1.96%
Limit by law	85,895	123,056	132,328	134,125	134,310		

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

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

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

645 Halfmoon Bay Library Service



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.200/\$1000

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

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

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

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

646 Roberts Creek Library Service



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.250/\$1000

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

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

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

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



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1049 - Museum Service

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.050/\$1000

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

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

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

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

650 Community Parks



About: Develops and maintains approximately 30 parks and 25-30 beach accesses and trails in rural areas of the Regional District. Service is provided by SCRD staff and contractors.

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1001.3 - Community Parks

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.500/\$1000

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

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

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

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

Capital Project Summary

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

665 Bicycle & Walking Paths



About: Maintains and co-ordinates development of bicycle and walking paths in Area B, D, E and F (excluding Islands) of the Regional District.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 374.2 - Bicycle and Walking Paths

Basis of Apportionment: Improvements Only

Limit on Taxation: \$0.100/\$1000

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

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

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

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

Capital Project Summary

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

667 Area A Bicycle & Walking Paths



About: A service established for the purpose of providing for the planning, construction and maintenance of bicycle and walking paths in Electoral Area A.

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1082 - Area A Bicycle & Walking Paths

Basis of Apportionment: Improvements Only

Limit on Taxation: \$0.070/\$1000

Requisitions	2021	2022	2023	2024	2025	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	14,195	14,580	14,398	12,484	12,752	268	2.15%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	14,195	14,580	14,398	12,484	12,752	268	2.15%
Limit by law	215,279	215,279	231,496	234,639	234,961		

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

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

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

670 Regional Recreation Programs



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

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1007 - Regional Recreation Programs

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.150/\$1000

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

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

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

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

680 Dakota Ridge Recreation Service Area



About: A service established for the purpose of providing for improvements, maintenance and operations to the Dakota Ridge Winter Recreation Area.

Source of Funding: Taxation & User Fees

Taxation Impact

Authority for Taxation: SCRD Bylaw 1057.3 - Dakota Ridge Recreation Service Area

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.040/\$1000

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

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

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

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

Capital Project Summary

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



2026 Budget Report - Including Taxation Impact

Budget Version:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	235

Generated Date:	February 25, 2026



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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	253,015	249,293	306,076	336,844	283,833	(53,011) (15.74%)	14.92%
Area B - Halfmoon Bay	211,843	212,878	253,541	290,267	241,809	(48,458) (16.69%)	12.71%
Area D - Roberts Creek	160,020	161,953	192,842	215,876	183,035	(32,841) (15.21%)	9.62%
Area E - Elphinstone	122,943	125,816	148,588	172,083	146,894	(25,189) (14.64%)	7.72%
Area F - West Howe Sound	205,518	201,257	248,200	286,689	245,485	(41,204) (14.37%)	12.91%
Member Municipalities							
District of Sechelt	445,762	470,977	544,534	614,868	517,426	(97,442) (15.85%)	27.20%
Town of Gibsons	196,460	204,715	243,735	285,631	244,102	(41,529) (14.54%)	12.83%
shíshálh Nation Government District	31,956	30,862	37,797	44,138	39,437	(4,701) (10.65%)	2.07%
Net Taxes Levied	1,627,517	1,657,752	1,975,313	2,246,395	1,902,020	(344,375) (15.33%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	7.91	7.22	8.62	9.61	8.25
Utilities [02]	27.67	25.28	30.18	33.63	28.86
Major Industry [04]	26.88	24.56	29.31	32.67	28.04
Light Industry [05]	26.88	24.56	29.31	32.67	28.04
Business and Other [06]	19.37	17.70	21.12	23.54	20.20
Managed Forest Land [07]	23.72	21.67	25.87	28.82	24.74
Rec/Non Profit [08]	7.91	7.22	8.62	9.61	8.25
Farm [09]	7.90	7.22	8.62	9.61	8.25

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		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	1,902,020	2,254,401	2,254,401	2,254,401	2,173,725
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	1,204,379	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
Total Revenues		5,198,644	4,445,196	4,265,608	4,651,003	4,651,003	4,651,003	4,570,327
Expenses								
Administration		807,900	807,902	832,550	832,550	832,550	832,550	832,550
Wages and Benefits		2,277,666	2,498,032	2,427,371	2,529,891	2,529,891	2,529,891	2,459,215
Operating		458,529	750,277	617,350	547,407	507,407	507,407	517,407
Amortization of Tangible Capital Assets		5,213	10,375	2,658	2,658	2,658	2,658	2,658
Total Expenses		3,549,308	4,066,586	3,879,929	3,912,506	3,872,506	3,872,506	3,811,830
Other								
Capital Expenditures		28,467	25,176	13,500	-	-	-	13,500
Transfer to/(from) Reserves		315,933	(258,065)	(406,166)	(74,000)	(34,000)	(34,000)	(67,500)
Transfer to/(from) Appropriated Surplus		1,331,617	621,874	781,003	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)	-	-	-	-	-	-
Total Other		1,649,331	378,610	385,679	738,497	778,497	778,497	758,497
General Government (Surplus)/Deficit:		(5)	-	-	-	-	-	-

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		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	-	-	-	-	-
Capital Projects Total:		28,467	25,176	13,500				13,500

111 **Asset Management**



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

Source of Funding: Internal Recovery

Taxation Impact

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

Asset Management		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
111		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
	Total Revenues	330,481	328,688	346,470	369,125	369,125	369,125	369,125
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	-	-	-	-	-	-	-
	Total Expenses	318,936	328,688	346,470	369,125	369,125	369,125	369,125
Other								
	Transfer to/(from) Reserves	11,545	-	-	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	11,545	-	-	-	-	-	-
Asset Management (Surplus)/Deficit:		-	-	-	-	-	-	-

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.

Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
113		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Investment Income	45,730	-	-	-	-	-	-
	Internal Recoveries	1,482,649	1,481,183	1,282,967	1,580,847	1,684,393	1,688,079	1,691,910
	Other Revenue	-	-	-	-	-	-	-
	Total Revenues	1,528,379	1,481,183	1,282,967	1,580,847	1,684,393	1,688,079	1,691,910
Expenses								
	Wages and Benefits	1,077,629	1,448,567	1,401,676	1,541,536	1,541,536	1,541,536	1,541,536
	Operating	180,806	182,616	418,070	189,311	192,857	196,543	200,374
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	1,258,435	1,631,183	1,819,746	1,730,847	1,734,393	1,738,079	1,741,910
Other								
	Capital Expenditures	-	250,000	13,221	-	-	-	-
	Transfer to/(from) Reserves	369,930	(300,000)	(550,000)	(150,000)	(50,000)	(50,000)	(50,000)
	Transfer to/(from) Other Funds	11	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(100,000)	(100,000)	-	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	269,941	(150,000)	(536,779)	(150,000)	(50,000)	(50,000)	(50,000)
Finance (Surplus)/Deficit:		(3)	-	-	-	-	-	-

114 Administration Office

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

Source of Funding: Internal Recovery



Taxation Impact

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

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		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
	Total Revenues	731,499	700,465	667,657	408,487	407,658	406,814	405,984
Expenses								
	Wages and Benefits	11,048	47,756	48,804	49,781	50,006	50,236	50,470
	Operating	217,658	315,809	320,214	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	107,929	103,717	107,211	107,211	107,211	107,211	107,211
	Total Expenses	480,695	611,340	550,814	457,698	456,869	456,025	455,195
Other								
	Capital Expenditures	3,086	262,452	449,368	-	-	-	-
	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	161,154	12,548	12,548	20,000	20,000	20,000	20,000
	Transfer to/(from) Appropriated Surplus	(7,265)	(282,985)	(275,722)	-	-	-	-
	Transfer to/(from) Other Funds	943	-	-	-	-	-	-
	Unfunded Amortization	(107,929)	(103,717)	(107,211)	(107,211)	(107,211)	(107,211)	(107,211)
	Total Other	250,820	89,125	116,843	(49,211)	(49,211)	(49,211)	(49,211)
Administration Office (Surplus)/Deficit:		16	-	-	-	-	-	-

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2025	2025	2026	2027	2028	2029	2030
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	3,086	262,452	259,368	-	-	-	-
CP1475	Field Road Building Carpet Replacement	-	-	189,996	-	-	-	-
Capital Projects Total:		3,086	262,452	449,364				

115 Human Resources



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

Source of Funding: Internal Recovery

Taxation Impact

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

Human Resources		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
115		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Investment Income	22,263	-	-	-	-	-	-
	Internal Recoveries	845,287	844,492	823,268	883,945	899,277	939,622	934,981
	Other Revenue	11,234	-	-	-	-	-	-
	Total Revenues	878,784	844,492	823,268	883,945	899,277	939,622	934,981
Expenses								
	Wages and Benefits	637,709	760,706	789,175	799,533	804,533	804,533	799,533
	Operating	114,658	191,786	180,093	141,912	124,744	125,089	142,948
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	752,367	952,492	969,268	941,445	929,277	929,622	942,481
Other								
	Transfer to/(from) Reserves	126,428	(58,000)	(96,000)	(57,500)	(30,000)	10,000	(7,500)
	Transfer to/(from) Other Funds	-	(50,000)	(50,000)	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	126,428	(108,000)	(146,000)	(57,500)	(30,000)	10,000	(7,500)
Human Resources (Surplus)/Deficit:		11	-	-	-	-	-	-

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
116		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
	Total Revenues	511,266	502,774	567,407	524,127	524,127	524,127	524,127
Expenses								
	Wages and Benefits	452,651	466,409	531,042	487,762	487,762	487,762	487,762
	Operating	11,300	42,815	31,815	76,365	16,365	16,365	76,365
	Total Expenses	463,951	509,224	562,857	564,127	504,127	504,127	564,127
Other								
	Transfer to/(from) Reserves	47,316	(6,450)	4,550	(40,000)	20,000	20,000	(40,000)
	Transfer to/(from) Other Funds	7	-	-	-	-	-	-
	Total Other	47,323	(6,450)	4,550	(40,000)	20,000	20,000	(40,000)
Purchasing & Risk Management (Surplus)/Deficit:		8	-	-	-	-	-	-

117 Information Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		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
	Total Revenues	1,871,434	1,812,098	1,830,429	1,850,310	1,850,752	1,851,202	1,851,661
Expenses								
	Wages and Benefits	874,224	949,765	972,450	991,898	991,898	991,898	991,898
	Operating	635,815	776,602	702,309	687,412	687,854	688,304	688,763
	Amortization of Tangible Capital Assets	179,980	132,608	177,473	177,473	177,473	177,473	177,473
	Total Expenses	1,690,019	1,858,975	1,852,232	1,856,783	1,857,225	1,857,675	1,858,134
Other								
	Capital Expenditures	124,860	352,519	285,590	140,590	140,590	140,590	140,590
	Transfer to/(from) Reserves	236,866	(266,788)	(129,920)	30,410	30,410	30,410	30,410
	Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-
	Transfer to/(from) Other Funds	(329)	-	-	-	-	-	-
	Unfunded Amortization	(179,980)	(132,608)	(177,473)	(177,473)	(177,473)	(177,473)	(177,473)
	Total Other	181,417	(46,877)	(21,803)	(6,473)	(6,473)	(6,473)	(6,473)
Information Services (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2025	2025	2026	2027	2028	2029	2030
CP1061	Information Technology Hardware (Base Capital)	39,765	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	65,004	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	18,080	41,556	-	-	-	-	-
CP1474	Network Switches & Uninterrupted Power Supply Replacement	-	-	80,004	-	-	-	-
Capital Projects Total:		124,859	352,524	285,600	140,592	140,592	140,592	140,592

118 **SCRHD Administration**

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

Source of Funding: Direct Requisition



Taxation Impact

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

SCRHD Administration		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
118		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Investment Income	323	-	-	-	-	-	-
	Internal Recoveries	64	-	-	-	-	-	-
	Other Revenue	33,611	33,611	16,093	59,881	59,881	59,881	59,881
	Total Revenues	33,998	33,611	16,093	59,881	59,881	59,881	59,881
Expenses								
	Administration	7,116	7,113	7,097	7,097	7,097	7,097	7,097
	Wages and Benefits	18,545	61,276	42,012	42,608	42,608	42,608	42,608
	Operating	9,668	9,746	10,176	10,176	10,176	10,176	10,176
	Total Expenses	35,329	78,135	59,285	59,881	59,881	59,881	59,881
Other								
	Prior Year (Surplus)/Deficit	(44,524)	(44,524)	(43,192)	-	-	-	-
	Total Other	(44,524)	(44,524)	(43,192)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(43,193)	-	-	-	-	-	-

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*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour	43,165	43,756	47,242	44,126	46,496	2,370	5.37%	100.00%	328,402	- 1,682	= 280,224
Area B - Halfmoon Bay									251,455	- 36,358	= 215,097
Area D - Roberts Creek									217,280	- 42,167	= 175,113
Area E - Elphinstone									174,568	- 37,071	= 137,497
Area F - West Howe Sound									244,648	- 41,365	= 203,283
Member Municipalities											
District of Sechelt									571,777	- 3,066	= 568,711
Town of Gibsons									248,025	- 1,446	= 246,579
shishálh Nation Government District									31,178	-	= 31,178
Net Taxes Levied	43,165	43,756	47,242	44,126	46,496	2,370	5.37%	100.00%			
Limit by law									2,067,332	- 46,496	- 163,155 = 1,857,681

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	1.35
Utilities [02]	4.72	4.44	4.66	4.41	4.73
Major Industry [04]	-	-	-	-	-
Light Industry [05]	4.59	4.31	4.52	4.28	4.59
Business and Other [06]	3.30	3.11	3.26	3.08	3.31
Managed Forest Land [07]	4.05	3.80	3.99	3.78	4.05
Rec/Non Profit [08]	1.35	1.27	1.33	1.26	1.35
Farm [09]	1.35	1.27	1.33	1.26	1.35

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

Grants in Aid - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
121		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	44,124	44,126	46,496	47,212	47,945	47,945	47,945
	Investment Income	206	-	-	-	-	-	-
	Internal Recoveries	40	-	-	-	-	-	-
	Total Revenues	44,370	44,126	46,496	47,212	47,945	47,945	47,945
Expenses								
	Administration	2,412	2,412	2,453	2,453	2,453	2,453	2,453
	Wages and Benefits	795	950	978	996	996	996	996
	Operating	44,194	44,436	43,714	43,763	44,496	44,496	44,496
	Total Expenses	47,401	47,798	47,145	47,212	47,945	47,945	47,945
Other								
	Prior Year (Surplus)/Deficit	(3,672)	(3,672)	(649)	-	-	-	-
	Total Other	(3,672)	(3,672)	(649)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(641)	-	-	-	-	-	-

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*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								328,402		- 48,178 =	280,224
Area B - Halfmoon Bay	32,813	33,383	33,866	30,469	34,925	4,456	14.62%	100.00%	251,455	- 34,925	- 1,433 = 215,097
Area D - Roberts Creek								217,280		- 42,167 =	175,113
Area E - Elphinstone								174,568		- 37,071 =	137,497
Area F - West Howe Sound								244,648		- 41,365 =	203,283
Member Municipalities											
District of Sechelt								571,777		- 3,066 =	568,711
Town of Gibsons								248,025		- 1,446 =	246,579
shíshálh Nation Government District								31,178		- =	31,178
Net Taxes Levied	32,813	33,383	33,866	30,469	34,925	4,456	14.62%	100.00%			
Limit by law									2,067,332	- 34,925	- 174,726 = 1,857,681

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	1.19
Utilities [02]	4.29	3.96	4.03	3.53	4.17
Major Industry [04]	4.16	3.85	3.92	3.43	4.05
Light Industry [05]	4.16	3.85	3.92	3.43	4.05
Business and Other [06]	3.00	2.78	2.82	2.47	2.92
Managed Forest Land [07]	3.67	3.40	3.45	3.03	3.57
Rec/Non Profit [08]	1.22	1.13	1.15	1.01	1.19
Farm [09]	1.22	1.13	1.15	1.01	1.19

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

Grants in Aid - Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
122		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Grants in Lieu of Taxes	11	-	-	-	-	-	-
	Tax Requisitions	30,468	30,469	34,925	35,575	36,238	36,238	36,238
	Investment Income	148	-	-	-	-	-	-
	Internal Recoveries	30	-	-	-	-	-	-
	Total Revenues	30,657	30,469	34,925	35,575	36,238	36,238	36,238
Expenses								
	Administration	1,788	1,783	1,777	1,777	1,777	1,777	1,777
	Wages and Benefits	795	950	978	996	996	996	996
	Operating	29,273	31,669	34,913	32,802	33,465	33,465	33,465
	Total Expenses	31,856	34,402	37,668	35,575	36,238	36,238	36,238
Other								
	Prior Year (Surplus)/Deficit	(3,932)	(3,933)	(2,743)	-	-	-	-
	Total Other	(3,932)	(3,933)	(2,743)	-	-	-	-
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*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								328,402		- 48,178 =	280,224
Area B - Halfmoon Bay								251,455		- 36,358 =	215,097
Area D - Roberts Creek								217,280		- 42,167 =	175,113
Area E - Elphinstone	1,988	2,004	2,060	(1,110)	1,539	2,649 (238.65%)	37.44%	174,568	- 1,539	- 35,532 =	137,497
Area F - West Howe Sound	3,324	3,206	3,441	(1,848)	2,572	4,420 (239.18%)	62.56%	244,648	- 2,572	- 38,793 =	203,283
Member Municipalities											
District of Sechelt								571,777		- 3,066 =	568,711
Town of Gibsons								248,025		- 1,446 =	246,579
shíshálh Nation Government District								31,178		- =	31,178
Net Taxes Levied	5,312	5,210	5,501	(2,958)	4,111	7,069 (238.98%)	100.00%				
Limit by law								2,067,332	- 4,111	- 205,540 =	1,857,681

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

	2022	2023	2024	2025	2026
Residential [01]	.13	.12	.12	(.06)	.09
Utilities [02]	.45	.40	.42	(.22)	.30
Major Industry [04]	.43	.39	.41	(.21)	.29
Light Industry [05]	.43	.39	.41	(.21)	.29
Business and Other [06]	.31	.28	.29	(.15)	.21
Managed Forest Land [07]	.38	.35	.36	(.19)	.26
Rec/Non Profit [08]	.13	.12	.12	(.06)	.09
Farm [09]	.13	.12	.12	(.06)	.09

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

Grants in Aid - Area E & F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
123		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	(2,964)	(2,958)	4,111	5,082	5,082	5,082	5,082
	Investment Income	4	-	-	-	-	-	-
	Internal Recoveries	-	-	-	-	-	-	-
	Total Revenues	(2,960)	(2,958)	4,111	5,082	5,082	5,082	5,082
Expenses								
	Administration	432	432	86	86	86	86	86
	Wages and Benefits	(1)	950	978	996	996	996	996
	Operating	3	-	4,000	4,000	4,000	4,000	4,000
	Total Expenses	434	1,382	5,064	5,082	5,082	5,082	5,082
Other								
	Prior Year (Surplus)/Deficit	(4,340)	(4,340)	(953)	-	-	-	-
	Total Other	(4,340)	(4,340)	(953)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(946)	-	-	-	-	-	-

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*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour	1,738	1,694	1,745	1,654	1,682	28	1.69%	15.24%	328,402	- 46,496 =	280,224
Area B - Halfmoon Bay	1,455	1,447	1,445	1,425	1,433	8	0.56%	12.98%	251,455	- 1,433 - 34,925 =	215,097
Area D - Roberts Creek	1,099	1,101	1,099	1,060	1,084	24	2.26%	9.83%	217,280	- 1,084 - 41,083 =	175,113
Area E - Elphinstone	845	855	847	845	870	25	2.96%	7.89%	174,568	- 870 - 36,201 =	137,497
Area F - West Howe Sound	1,412	1,368	1,415	1,407	1,455	48	3.41%	13.18%	244,648	- 1,455 - 39,910 =	203,283
Member Municipalities											
District of Sechelt	3,062	3,200	3,104	3,018	3,066	48	1.59%	27.78%	571,777	- 3,066 - =	568,711
Town of Gibsons	1,349	1,391	1,389	1,402	1,446	44	3.14%	13.11%	248,025	- 1,446 - =	246,579
shíshálh Nation Government District									31,178	- =	31,178
Net Taxes Levied	10,960	11,055	11,045	10,811	11,036	225	2.08%	100.00%			
Limit by law									2,067,332	- 11,036 - 198,615 =	1,857,681

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

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

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

Grants in Aid - Community Schools		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
125		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Grants in Lieu of Taxes	-	-	-	-	-	-	-
	Tax Requisitions	10,812	10,811	11,036	11,606	11,606	11,606	11,606
	Investment Income	50	-	-	-	-	-	-
	Internal Recoveries	10	-	-	-	-	-	-
	Total Revenues	10,872	10,811	11,036	11,606	11,606	11,606	11,606
Expenses								
	Administration	612	610	610	610	610	610	610
	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
	Total Expenses	11,069	11,560	11,588	11,606	11,606	11,606	11,606
Other								
	Prior Year (Surplus)/Deficit	(748)	(749)	(552)	-	-	-	-
	Total Other	(748)	(749)	(552)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(551)	-	-	-	-	-	-

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*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								328,402	- 48,178 =		280,224
Area B - Halfmoon Bay								251,455	- 36,358 =		215,097
Area D - Roberts Creek								217,280	- 42,167 =		175,113
Area E - Elphinstone	4,311	4,481	4,408	4,335	4,363	28	0.65%	37.44%	174,568	- 4,363	- 32,708 = 137,497
Area F - West Howe Sound	7,206	7,169	7,362	7,221	7,291	70	0.97%	62.56%	244,648	- 7,291	- 34,074 = 203,283
Member Municipalities											
District of Sechelt								571,777	- 3,066 =		568,711
Town of Gibsons								248,025	- 1,446 =		246,579
shishálh Nation Government District								31,178	- =		31,178
Net Taxes Levied	11,517	11,650	11,770	11,556	11,654	98	0.85%	100.00%			
Limit by law									2,067,332	- 11,654	- 197,997 = 1,857,681

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

	2022	2023	2024	2025	2026
Residential [01]	.28	.26	.26	.24	.24
Utilities [02]	.97	.90	.90	.85	.86
Major Industry [04]	.94	.87	.87	.82	.83
Light Industry [05]	.94	.87	.87	.82	.83
Business and Other [06]	.68	.63	.63	.59	.60
Managed Forest Land [07]	.83	.77	.77	.73	.73
Rec/Non Profit [08]	.28	.26	.26	.24	.24
Farm [09]	.28	.26	.26	.24	.24

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

Greater Gibsons Community Participation		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
126		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	11,556	11,556	11,654	11,672	11,672	11,672	11,672
	Investment Income	55	-	-	-	-	-	-
	Internal Recoveries	11	-	-	-	-	-	-
	Total Revenues	11,622	11,556	11,654	11,672	11,672	11,672	11,672
Expenses								
	Administration	684	680	676	676	676	676	676
	Wages and Benefits	692	950	978	996	996	996	996
	Operating	9,487	11,039	11,879	10,000	10,000	10,000	10,000
	Total Expenses	10,863	12,669	13,533	11,672	11,672	11,672	11,672
Other								
	Prior Year (Surplus)/Deficit	(1,112)	(1,113)	(1,879)	-	-	-	-
	Total Other	(1,112)	(1,113)	(1,879)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(1,871)	-	-	-	-	-	-

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*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek	35,797	38,438	39,925	38,341	41,083	2,742	7.15%	100.00%	217,280	- 41,083	- 1,084 =	175,113
Area E - Elphinstone									174,568		- 37,071 =	137,497
Area F - West Howe Sound									244,648		- 41,365 =	203,283
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	246,579
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	35,797	38,438	39,925	38,341	41,083	2,742	7.15%	100.00%				
Limit by law									2,067,332	- 41,083	- 168,568 =	1,857,681

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	1.85
Utilities [02]	6.19	6.00	6.25	5.97	6.48
Major Industry [04]	6.01	5.83	6.07	5.80	6.29
Light Industry [05]	6.01	5.83	6.07	5.80	6.29
Business and Other [06]	4.33	4.20	4.37	4.18	4.53
Managed Forest Land [07]	5.31	5.14	5.36	5.12	5.55
Rec/Non Profit [08]	1.77	1.71	1.79	1.71	1.85
Farm [09]	1.77	1.71	1.78	1.71	1.85

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

Grants in Aid - Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
127		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	38,340	38,341	41,083	41,705	42,339	42,339	42,339
	Investment Income	345	-	-	-	-	-	-
	Internal Recoveries	35	-	-	-	-	-	-
	Total Revenues	38,720	38,341	41,083	41,705	42,339	42,339	42,339
Expenses								
	Administration	2,040	2,040	2,133	2,133	2,133	2,133	2,133
	Wages and Benefits	795	950	978	996	996	996	996
	Operating	36,764	38,387	39,970	38,576	39,210	39,210	39,210
	Total Expenses	39,599	41,377	43,081	41,705	42,339	42,339	42,339
Other								
	Transfer to/(from) Reserves	166	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(3,036)	(3,036)	(1,998)	-	-	-	-
	Total Other	(2,870)	(3,036)	(1,998)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(1,991)	-	-	-	-	-	-

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*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								328,402		- 48,178 =	280,224
Area B - Halfmoon Bay								251,455		- 36,358 =	215,097
Area D - Roberts Creek								217,280		- 42,167 =	175,113
Area E - Elphinstone	27,934	28,666	29,246	29,426	30,299	873	2.97%	100.00%	174,568	- 30,299	- 6,772 = 137,497
Area F - West Howe Sound								244,648		- 41,365 =	203,283
Member Municipalities											
District of Sechelt								571,777		- 3,066 =	568,711
Town of Gibsons								248,025		- 1,446 =	246,579
shíshálh Nation Government District								31,178		- =	31,178
Net Taxes Levied	27,934	28,666	29,246	29,426	30,299	873	2.97%	100.00%			
Limit by law								2,067,332	- 30,299	- 179,352 =	1,857,681

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	1.70
Utilities [02]	6.29	5.76	5.94	5.75	5.95
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.11	5.60	5.77	5.59	5.78
Business and Other [06]	4.40	4.03	4.16	4.03	4.17
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.80	1.65	1.70	1.64	1.70

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

Grants In Aid - Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
128		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	29,424	29,426	30,299	30,905	31,522	31,522	31,522
	Investment Income	138	-	-	-	-	-	-
	Internal Recoveries	28	-	-	-	-	-	-
	Total Revenues	29,590	29,426	30,299	30,905	31,522	31,522	31,522
Expenses								
	Administration	1,608	1,603	1,661	1,661	1,661	1,661	1,661
	Wages and Benefits	795	950	978	996	996	996	996
	Operating	28,466	29,488	29,007	28,248	28,865	28,865	28,865
	Total Expenses	30,869	32,041	31,646	30,905	31,522	31,522	31,522
Other								
	Prior Year (Surplus)/Deficit	(2,615)	(2,615)	(1,347)	-	-	-	-
	Total Other	(2,615)	(2,615)	(1,347)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(1,336)	-	-	-	-	-	-

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*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									328,402		- 48,178 =	280,224
Area B - Halfmoon Bay									251,455		- 36,358 =	215,097
Area D - Roberts Creek									217,280		- 42,167 =	175,113
Area E - Elphinstone									174,568		- 37,071 =	137,497
Area F - West Howe Sound	23,616	28,383	29,138	27,083	30,047	2,964	10.94%	100.00%	244,648	- 30,047	- 11,318 =	203,283
Member Municipalities												
District of Sechelt									571,777		- 3,066 =	568,711
Town of Gibsons									248,025		- 1,446 =	246,579
shíshálh Nation Government District									31,178		- =	31,178
Net Taxes Levied	23,616	28,383	29,138	27,083	30,047	2,964	10.94%	100.00%				
Limit by law									2,067,332	- 30,047	- 179,604 =	1,857,681

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	1.01
Utilities [02]	3.18	3.57	3.54	3.18	3.53
Major Industry [04]	3.09	3.46	3.44	3.09	3.43
Light Industry [05]	3.09	3.46	3.44	3.09	3.43
Business and Other [06]	2.23	2.50	2.48	2.22	2.47
Managed Forest Land [07]	2.73	3.06	3.04	2.72	3.03
Rec/Non Profit [08]	.91	1.02	1.01	.91	1.01
Farm [09]	.91	1.02	1.01	.91	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 F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
129		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		27,084	27,083	30,047	30,648	31,259	31,259	31,259
Investment Income		127	-	-	-	-	-	-
Internal Recoveries		25	-	-	-	-	-	-
Total Revenues		27,236	27,083	30,047	30,648	31,259	31,259	31,259
Expenses								
Administration		1,584	1,583	1,525	1,525	1,525	1,525	1,525
Wages and Benefits		795	950	978	996	996	996	996
Operating		24,972	26,910	29,794	28,127	28,738	28,738	28,738
Total Expenses		27,351	29,443	32,297	30,648	31,259	31,259	31,259
Other								
Prior Year (Surplus)/Deficit		(2,360)	(2,360)	(2,250)	-	-	-	-
Total Other		(2,360)	(2,360)	(2,250)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(2,245)	-	-	-	-	-	-



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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	30,535	46,941	54,819	57,748	58,814	1,066	1.85%
Area B - Halfmoon Bay	25,566	40,085	45,410	49,763	50,106	343	0.69%
Area D - Roberts Creek	19,312	30,496	34,538	37,010	37,927	917	2.48%
Area E - Elphinstone	14,837	23,691	26,612	29,502	30,438	936	3.17%
Area F - West Howe Sound	24,803	37,896	44,453	49,150	50,867	1,717	3.49%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	115,053	179,109	205,832	223,172	228,152	4,980	2.23%

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	1.71
Utilities [02]	3.34	4.76	5.40	5.77	5.98
Major Industry [04]	3.24	4.62	5.25	5.60	5.81
Light Industry [05]	3.24	4.62	5.25	5.60	5.81
Business and Other [06]	2.34	3.33	3.78	4.04	4.19
Managed Forest Land [07]	2.86	4.08	4.63	4.94	5.13
Rec/Non Profit [08]	.95	1.36	1.54	1.65	1.71
Farm [09]	.95	1.36	1.54	1.65	1.71

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
130		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Grants in Lieu of Taxes	15	-	-	-	-	-	-
	Tax Requisitions	223,176	223,172	228,152	229,797	229,797	229,797	229,797
	Investment Income	945	-	-	-	-	-	-
	Internal Recoveries	187	-	-	-	-	-	-
	Total Revenues	224,323	223,172	228,152	229,797	229,797	229,797	229,797
Expenses								
	Administration	15,228	15,222	15,497	15,497	15,497	15,497	15,497
	Wages and Benefits	141,674	164,184	168,889	170,534	170,534	170,534	170,534
	Operating	44,121	43,766	43,766	43,766	43,766	43,766	43,766
	Total Expenses	201,023	223,172	228,152	229,797	229,797	229,797	229,797
Other								
	Transfer to/(from) Reserves	23,301	-	-	-	-	-	-
	Total Other	23,301	-	-	-	-	-	-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:		1	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour		3,669	4,947	3,636	17,474	13,838	380.58% 25.78%
Area B - Halfmoon Bay		3,133	4,098	3,133	14,887	11,754	375.17% 21.96%
Area D - Roberts Creek		2,384	3,117	2,330	11,269	8,939	383.65% 16.62%
Area E - Elphinstone		1,852	2,402	1,858	9,044	7,186	386.76% 13.34%
Area F - West Howe Sound		2,962	4,012	3,095	15,113	12,018	388.30% 22.30%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied		14,000	18,575	14,052	67,787	53,735	382.40% 100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	.11	.14	.10	.51
Utilities [02]	-	.37	.49	.36	1.78
Major Industry [04]	-	.36	.47	.35	1.73
Light Industry [05]	-	.36	.47	.35	1.73
Business and Other [06]	-	.26	.34	.25	1.24
Managed Forest Land [07]	-	.32	.42	.31	1.52
Rec/Non Profit [08]	-	.11	.14	.10	.51
Farm [09]	-	.11	.14	.10	.51

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Electoral Area Services - Elections		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
131		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Grants in Lieu of Taxes	1	-	-	-	-	-	-
	Tax Requisitions	14,052	14,052	67,787	16,237	16,237	16,237	68,817
	Investment Income	7,149	-	-	-	-	-	-
	Internal Recoveries	27	-	-	-	-	-	-
	Other Revenue	-	-	18,000	-	-	-	18,000
	Total Revenues	21,229	14,052	85,787	16,237	16,237	16,237	86,817
Expenses								
	Administration	48	52	2,237	2,237	2,237	2,237	2,237
	Wages and Benefits	-	-	88,833	-	-	-	90,609
	Operating	92	30,000	64,043	-	-	30,000	34,043
	Total Expenses	140	30,052	155,113	2,237	2,237	32,237	126,889
Other								
	Transfer to/(from) Reserves	21,089	(16,000)	(69,326)	14,000	14,000	(16,000)	(40,072)
	Total Other	21,089	(16,000)	(69,326)	14,000	14,000	(16,000)	(40,072)
Electoral Area Services - Elections (Surplus)/Deficit:		-	-	-	-	-	-	-

135 Corporate Sustainability Services



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

Taxation Impact

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

Corporate Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
135		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Investment Income	7,319	-	-	-	-	-	-
	Internal Recoveries	107,100	107,004	105,793	113,479	113,479	113,479	113,479
	Total Revenues	114,419	107,004	105,793	113,479	113,479	113,479	113,479
Expenses								
	Wages and Benefits	86,575	96,624	95,413	103,099	103,099	103,099	103,099
	Operating	3,447	10,380	10,380	10,380	10,380	10,380	10,380
	Amortization of Tangible Capital Assets	-	-	-	-	-	-	-
	Total Expenses	90,022	107,004	105,793	113,479	113,479	113,479	113,479
Other								
	Transfer to/(from) Reserves	24,400	-	-	-	-	-	-
	Unfunded Amortization	-	-	-	-	-	-	-
	Total Other	24,400	-	-	-	-	-	-
Corporate Sustainability Services (Surplus)/Deficit:		3	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	27,097	24,868	31,955	37,006	33,216	(3,790) (10.24%)	14.92%
Area B - Halfmoon Bay	22,688	21,236	26,470	31,889	28,298	(3,591) (11.26%)	12.71%
Area D - Roberts Creek	17,138	16,156	20,133	23,716	21,420	(2,296) (9.68%)	9.62%
Area E - Elphinstone	13,167	12,551	15,513	18,905	17,190	(1,715) (9.07%)	7.72%
Area F - West Howe Sound	22,010	20,077	25,913	31,496	28,728	(2,768) (8.79%)	12.91%
Member Municipalities							
District of Sechelt	47,740	46,983	56,851	67,550	60,552	(6,998) (10.36%)	27.20%
Town of Gibsons	21,040	20,421	25,446	31,380	28,566	(2,814) (8.97%)	12.83%
shishálh Nation Government District	3,422	3,079	3,946	4,849	4,615	(234) (4.83%)	2.07%
Net Taxes Levied	174,302	165,370	206,227	246,792	222,586	(24,206) (9.81%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	.85	.72	.90	1.06	.97
Utilities [02]	2.96	2.52	3.15	3.69	3.38
Major Industry [04]	2.88	2.45	3.06	3.59	3.28
Light Industry [05]	2.88	2.45	3.06	3.59	3.28
Business and Other [06]	2.07	1.77	2.21	2.59	2.36
Managed Forest Land [07]	2.54	2.16	2.70	3.17	2.90
Rec/Non Profit [08]	.85	.72	.90	1.06	.97
Farm [09]	.85	.72	.90	1.06	.96

Regional Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
136		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Grants in Lieu of Taxes	9	-	-	-	-	-	-
	Tax Requisitions	246,792	246,792	222,586	235,839	235,839	235,839	235,839
	Government Transfers	291,643	369,842	-	-	-	-	-
	Investment Income	7,285	-	-	-	-	-	-
	Internal Recoveries	212	-	-	-	-	-	-
	Total Revenues	545,941	616,634	222,586	235,839	235,839	235,839	235,839
Expenses								
	Administration	52,620	52,620	28,871	28,871	28,871	28,871	28,871
	Wages and Benefits	185,009	224,054	181,080	194,333	194,333	194,333	194,333
	Operating	266,429	356,096	27,635	12,635	12,635	12,635	12,635
	Total Expenses	504,058	632,770	237,586	235,839	235,839	235,839	235,839
Other								
	Transfer to/(from) Reserves	41,883	(16,136)	(15,000)	-	-	-	-
	Transfer to/(from) Other Funds	-	-	-	-	-	-	-
	Total Other	41,883	(16,136)	(15,000)	-	-	-	-
Regional Sustainability Services (Surplus)/Deficit:		-	-	-	-	-	-	-

140 **Member Municipality Debt**

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



Taxation Impact

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

Member Municipality Debt		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
140		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Member Municipality Debt	1,668,310	1,528,200	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
	Total Revenues	1,668,310	1,528,200	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Expenses								
	Debt Charges Member Municipalities	1,668,308	1,528,200	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
	Total Expenses	1,668,308	1,528,200	1,534,305	1,528,817	1,489,134	1,489,133	1,418,205
Member Municipality Debt (Surplus)/Deficit:		(2)	-	-	-	-	-	-



About:

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: Local Government Act - Feasibility Studies

Basis of Apportionment: Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour		(6,514)	18				14.92%
Area B - Halfmoon Bay		(5,563)	15				12.71%
Area D - Roberts Creek		(4,232)	11				9.62%
Area E - Elphinstone		(3,288)	9				7.72%
Area F - West Howe Sound		(5,259)	14				12.91%
Member Municipalities							
District of Sechelt		(12,307)	31				27.20%
Town of Gibsons		(5,350)	14				12.83%
shíshálh Nation Government District		(806)	2				2.07%
Net Taxes Levied		(43,320)	113				100.00%

Limit by law

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

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

Feasibility Studies - Regional		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
150		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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour				38,726	1,891	(36,835) (95.12%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied				38,726	1,891	(36,835) (95.12%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	-	-	1.10	.05
Utilities [02]	-	-	-	3.87	.19
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	3.76	.19
Business and Other [06]	-	-	-	2.71	.13
Managed Forest Land [07]	-	-	-	3.31	.16
Rec/Non Profit [08]	-	-	-	1.10	.05
Farm [09]	-	-	-	1.10	.05

Feasibility Studies - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
151		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		38,725	38,726	1,891	1,980	1,980	1,980	1,980
Investment Income		170	-	-	-	-	-	-
Internal Recoveries		33	-	-	-	-	-	-
Other Revenue		-	30,000	30,000	-	-	-	-
Total Revenues		38,928	68,726	31,891	1,980	1,980	1,980	1,980
Expenses								
Administration		1,224	1,226	1,980	1,980	1,980	1,980	1,980
Wages and Benefits		1,058	14,217	12,855	-	-	-	-
Operating		3,491	53,283	50,212	-	-	-	-
Total Expenses		5,773	68,726	65,047	1,980	1,980	1,980	1,980
Other								
Transfer to/(from) Appropriated Surplus		33,067	-	(33,067)	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	(89)	-	-	-	-
Total Other		33,067	-	(33,156)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound		9,679	591	87,441	3,121	(84,320) (96.43%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied		9,679	591	87,441	3,121	(84,320) (96.43%)	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	-	.35	.02	2.93	.10
Utilities [02]	-	1.22	.07	10.26	.37
Major Industry [04]	-	1.18	.07	9.96	.36
Light Industry [05]	-	1.18	.07	9.96	.36
Business and Other [06]	-	.85	.05	7.18	.26
Managed Forest Land [07]	-	1.04	.06	8.79	.31
Rec/Non Profit [08]	-	.35	.02	2.93	.10
Farm [09]	-	.35	.02	2.93	.10

Feasibility Studies - Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
155		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	87,436	87,441	3,121	3,316	3,316	3,316	3,316
	Investment Income	366	-	-	-	-	-	-
	Internal Recoveries	50	-	-	-	-	-	-
	Other Revenue	743	1,574	832	-	-	-	-
	Total Revenues	88,595	89,015	3,953	3,316	3,316	3,316	3,316
Expenses								
	Administration	1,740	1,737	3,316	3,316	3,316	3,316	3,316
	Wages and Benefits	331	34,465	40,674	-	-	-	-
	Operating	10,489	43,984	32,684	-	-	-	-
	Total Expenses	12,560	80,186	76,674	3,316	3,316	3,316	3,316
Other								
	Transfer to/(from) Reserves	55,115	(2,500)	(57,500)	-	-	-	-
	Transfer to/(from) Accumulated Surplus	-	(19,375)	-	-	-	-	-
	Prior Year (Surplus)/Deficit	5,704	30,704	(15,221)	-	-	-	-
	Total Other	60,819	8,829	(72,721)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	90,069	118,047	134,443	141,130	147,221	6,091	4.32%
Area B - Halfmoon Bay	75,412	100,804	111,367	121,616	125,423	3,807	3.13%
Area D - Roberts Creek	56,964	76,689	84,705	90,448	94,938	4,490	4.96%
Area E - Elphinstone	43,766	59,577	65,267	72,099	76,192	4,093	5.68%
Area F - West Howe Sound	73,161	95,301	109,021	120,116	127,330	7,214	6.01%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District	11,376	14,614	16,602	18,493	20,455	1,962	10.61%
Net Taxes Levied	350,748	465,032	521,404	563,902	591,559	27,657	4.90%

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	4.28
Utilities [02]	9.85	11.97	13.26	14.09	14.97
Major Industry [04]	9.57	11.63	12.88	13.69	14.54
Light Industry [05]	9.57	11.63	12.88	13.69	14.54
Business and Other [06]	6.89	8.38	9.28	9.86	10.48
Managed Forest Land [07]	8.44	10.26	11.36	12.08	12.83
Rec/Non Profit [08]	2.81	3.42	3.79	4.03	4.28
Farm [09]	2.81	3.42	3.79	4.03	4.28

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		36	-	-	-	-	-	-
Tax Requisitions		563,904	563,902	591,559	600,616	600,705	600,796	600,889
User Fees & Service Charges		2,160	513	513	513	513	513	513
Investment Income		16,394	-	-	-	-	-	-
Internal Recoveries		432	-	-	-	-	-	-
Total Revenues		582,926	564,415	592,072	601,129	601,218	601,309	601,402
Expenses								
Administration		84,072	84,075	89,990	89,990	89,990	89,990	89,990
Wages and Benefits		430,420	426,686	448,542	457,512	457,512	457,512	457,512
Operating		39,185	89,154	89,040	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
Total Expenses		560,121	606,354	634,011	608,068	608,157	608,248	608,341
Other								
Transfer to/(from) Reserves		28,107	(35,000)	(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)
Total Other		22,801	(41,939)	(41,939)	(6,939)	(6,939)	(6,939)	(6,939)
Bylaw Enforcement (Surplus)/Deficit:		(4)	-	-	-	-	-	-

204 Halfmoon Bay Smoke Control



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.020/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay				1,250	2,282	1,032	82.56%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied				1,250	2,282	1,032	82.56%
Limit by law	51,831	51,831	51,307	52,449	50,291		100.00%

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

	2022	2023	2024	2025	2026
Residential [01]	-	-	-	.04	.08
Utilities [02]	-	-	-	.14	.27
Major Industry [04]	-	-	-	.14	.26
Light Industry [05]	-	-	-	.14	.26
Business and Other [06]	-	-	-	.10	.19
Managed Forest Land [07]	-	-	-	.12	.23
Rec/Non Profit [08]	-	-	-	.04	.08
Farm [09]	-	-	-	.04	.08

Halfmoon Bay Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
204		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	1,248	1,250	2,282	1,454	1,454	1,454	1,454
	Investment Income	5	-	-	-	-	-	-
	Internal Recoveries	-	-	-	-	-	-	-
	Total Revenues	1,253	1,250	2,282	1,454	1,454	1,454	1,454
Expenses								
	Administration	156	161	312	312	312	312	312
	Wages and Benefits	(11)	1,089	1,120	1,142	1,142	1,142	1,142
	Operating	4	-	-	-	-	-	-
	Total Expenses	149	1,250	1,432	1,454	1,454	1,454	1,454
Other								
	Transfer to/(from) Reserves	-	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	1,952	-	850	-	-	-	-
	Total Other	1,952	-	850	-	-	-	-
Halfmoon Bay Smoke Control (Surplus)/Deficit:		848	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied							100.00%
Limit by law	43,921	43,921	43,804	44,025	43,456		

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
206		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Investment Income	604	-	-	-	-	-	-
	Internal Recoveries	-	-	-	-	-	-	-
	Total Revenues	604	-	-	-	-	-	-
Expenses								
	Administration	156	161	157	157	157	157	157
	Wages and Benefits	-	1,089	1,120	1,142	1,142	1,142	1,142
	Operating	4	-	-	-	-	-	-
	Total Expenses	160	1,250	1,277	1,299	1,299	1,299	1,299
Other								
	Transfer to/(from) Reserves	443	(1,250)	(1,277)	(1,299)	(1,299)	(1,299)	(1,299)
	Total Other	443	(1,250)	(1,277)	(1,299)	(1,299)	(1,299)	(1,299)
Roberts Creek Smoke Control (Surplus)/Deficit:		(1)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	446,526	451,654	504,705	626,846	725,329	98,483	15.71%
Area F - West Howe Sound	312,934	314,164	359,975	438,909	477,221	38,312	8.73%
Member Municipalities							
District of Sechelt							
Town of Gibsons	713,779	736,257	829,979	1,045,930	1,211,955	166,025	15.87%
shíshálh Nation Government District							
Net Taxes Levied	1,473,239	1,502,075	1,694,660	2,111,685	2,414,505	302,820	14.34%
Limit by law	2,701,357	3,034,204	3,019,058	3,113,516	3,055,454		

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	40.94
Utilities [02]	100.52	90.93	102.76	123.14	143.29
Major Industry [04]	-	-	-	-	-
Light Industry [05]	97.65	88.33	99.82	119.62	139.20
Business and Other [06]	70.37	63.65	71.93	86.20	100.31
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	28.72	25.98	29.36	35.18	40.94
Farm [09]	28.72	25.98	29.36	35.17	40.93

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		2,111,688	2,111,685	2,414,505	2,396,349	2,347,596	2,355,131	2,362,816
Investment Income		157,718	-	-	-	-	4,217	8,575
Internal Recoveries		1,351	-	-	-	-	-	-
Other Revenue		19,978	-	-	-	-	-	-
Total Revenues		2,290,735	2,111,685	2,414,505	2,396,349	2,347,596	2,359,348	2,371,391
Expenses								
Administration		140,820	140,819	158,958	158,958	158,958	158,958	158,958
Wages and Benefits		775,830	888,992	976,584	996,016	996,016	996,016	996,016
Operating		604,516	618,068	850,048	815,893	815,893	815,893	815,893
Debt Charges - Interest		5,949	13,304	17,149	47,625	58,369	58,369	58,369
Amortization of Tangible Capital Assets		207,451	209,870	194,099	194,099	194,099	194,099	194,099
Total Expenses		1,734,566	1,871,053	2,196,838	2,212,591	2,223,335	2,223,335	2,223,335
Other								
Capital Expenditures		171,887	3,376,882	3,185,230	39,500	105,600	58,500	93,400
Proceeds from Long Term Debt		(164,582)	(1,467,690)	(1,301,984)	-	-	-	-
Debt Principal Repayment		75,867	74,667	79,005	55,795	125,881	130,098	134,456
Transfer to/(from) Reserves		419,888	(1,000,298)	(838,710)	282,562	86,879	141,514	114,299
Transfer to/(from) Appropriated Surplus		69,047	(694,100)	(679,435)	-	-	-	-
Transfer to/(from) Other Funds		163,988	132,772	(32,340)	-	-	-	-
Prior Year (Surplus)/Deficit		27,515	28,269	-	-	-	-	-
Unfunded Amortization		(207,451)	(209,870)	(194,099)	(194,099)	(194,099)	(194,099)	(194,099)
Total Other		556,159	240,632	217,667	183,758	124,261	136,013	148,056
Gibsons & District Fire Protection (Surplus)/Deficit:		(10)	-	-	-	-	-	-

Capital Project Summary

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2025	2025	2026	2027	2028	2029	2030
CP1251	GVFD-Emergency Generator	-	142,368	142,368	-	-	-	-
CP1331	Pumper Apparatus Replacement	594	1,534,920	1,534,320	-	-	-	-
CP1332	Capital Renewal (GDVFD)	156,628	1,005,492	829,104	-	-	-	-
CP1421	Rescue Apparatus	-	661,104	661,104	-	-	-	-
CP1435	HVAC Heat Pump	14,665	33,000	18,336	-	-	-	-
Capital Projects Total:		171,887	3,376,884	3,185,232				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	707,786	788,256	853,549	1,044,962	1,174,800	129,838	12.43%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	707,786	788,256	853,549	1,044,962	1,174,800	129,838	12.43%
Limit by law	3,253,577	3,253,577	3,247,268	3,265,388	3,222,237		

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	54.20
Utilities [02]	125.36	126.09	136.79	166.53	189.71
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	87.75	88.26	95.75	116.57	132.80
Managed Forest Land [07]	107.45	108.07	117.25	142.74	162.61
Rec/Non Profit [08]	35.82	36.02	39.08	47.58	54.20
Farm [09]	35.82	36.02	39.07	47.58	54.20

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		1,044,960	1,044,962	1,174,800	1,174,626	1,152,820	1,157,016	1,161,295
Government Transfers		148	4,440	-	-	-	-	-
Investment Income		42,107	-	-	-	-	-	-
Internal Recoveries		4,824	-	-	-	-	-	-
Other Revenue		45,488	-	-	-	-	-	-
Total Revenues		1,137,527	1,049,402	1,174,800	1,174,626	1,152,820	1,157,016	1,161,295
Expenses								
Administration		69,780	69,777	80,354	80,354	80,354	80,354	80,354
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		132,234	117,533	118,436	118,436	118,436	118,436	118,436
Total Expenses		917,266	958,041	1,055,127	1,061,639	1,061,480	1,061,480	1,061,480
Other								
Capital Expenditures		201,000	242,665	212,349	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		36,459	(103,034)	(10,719)	176,063	96,676	177,272	178,251
Transfer to/(from) Appropriated Surplus		45,236	-	-	-	-	-	-
Transfer to/(from) Other Funds		(3,496)	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		34,787	34,787	-	-	-	-	-
Unfunded Amortization		(132,234)	(117,533)	(118,436)	(118,436)	(118,436)	(118,436)	(118,436)
Total Other		216,783	91,361	119,673	112,987	91,340	95,536	99,815
Roberts Creek Fire Protection (Surplus)/Deficit:		(3,478)	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2025	2025	2026	2027	2028	2029	2030
CP1333	Capital Renewal (RCVFD)	201,000	242,664	182,352	-	-	-	-
CP1473	Supply Hose	-	-	30,000	-	-	-	-
Capital Projects Total:		201,000	242,664	212,352				

216 Halfmoon Bay Fire Protection



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.780/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	981,823	825,448	901,097	1,088,011	1,210,580	122,569	11.27%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	981,823	825,448	901,097	1,088,011	1,210,580	122,569	11.27%
Limit by law	1,730,846	1,730,846	1,702,777	1,738,802	1,655,571		

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	55.82
Utilities [02]	169.18	128.04	141.89	167.60	195.38
Major Industry [04]	-	-	-	-	-
Light Industry [05]	164.34	124.38	137.84	162.82	189.80
Business and Other [06]	118.42	89.63	99.32	117.32	136.77
Managed Forest Land [07]	145.01	109.75	121.62	143.66	167.47
Rec/Non Profit [08]	48.34	36.58	40.54	47.89	55.82
Farm [09]	48.29	36.55	40.50	47.84	55.66

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions	1,088,016	1,088,011	1,210,580	1,192,824	1,147,711	1,133,936	1,138,351	
User Fees & Service Charges	250	-	-	-	-	-	-	-
Investment Income	67,544	-	-	-	-	-	1,748	3,554
Internal Recoveries	646	-	-	-	-	-	-	-
Total Revenues	1,156,456	1,088,011	1,210,580	1,192,824	1,147,711	1,135,684	1,141,905	
Expenses								
Administration	90,048	90,045	83,855	83,855	83,855	83,855	83,855	83,855
Wages and Benefits	302,381	385,438	377,914	371,339	371,339	371,339	371,339	371,339
Operating	300,049	583,511	715,715	458,015	458,015	458,015	458,015	458,015
Debt Charges - Interest	6,508	19,451	25,005	13,422	24,326	24,188	24,188	24,188
Amortization of Tangible Capital Assets	102,905	102,499	100,311	100,311	100,311	100,311	100,311	100,311
Total Expenses	801,891	1,180,944	1,302,800	1,026,942	1,037,846	1,037,708	1,037,708	
Other								
Capital Expenditures	391,702	821,400	432,362	924,900	129,400	212,900	-	-
Proceeds from Long Term Debt	(169,590)	(614,373)	(438,156)	(823,300)	-	-	-	-
Debt Principal Repayment	68,590	67,262	71,598	66,131	70,130	53,913	55,719	
Transfer to/(from) Reserves	351,084	(255,896)	(233,207)	98,462	10,646	(68,526)	148,789	
Transfer to/(from) Appropriated Surplus	6,627	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	(190,948)	(8,827)	175,494	-	-	-	-	-
Unfunded Amortization	(102,905)	(102,499)	(100,311)	(100,311)	(100,311)	(100,311)	(100,311)	(100,311)
Total Other	354,560	(92,933)	(92,220)	165,882	109,865	97,976	104,197	
Halfmoon Bay Fire Protection (Surplus)/Deficit:		(5)	-	-	-	-	-	-

Capital Project Summary

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2025	2025	2026	2027	2028	2029	2030
CP1335	Capital Renewal (HBVFD)	16,069	180,204	169,704	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	360,538	623,196	262,668	-	-	-	-
CP1436	Kitchen Cabinet Upgrades	15,095	18,000	-	-	-	-	-
Capital Projects Total:		391,702	821,400	432,372				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	224,320	222,712	241,359	276,402	300,249	23,847	8.63%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	224,320	222,712	241,359	276,402	300,249	23,847	8.63%
Limit by law	402,371	402,371	404,483	421,589	418,978		

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	95.33
Utilities [02]	274.09	259.17	278.62	305.81	333.65
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	191.86	181.42	195.03	214.06	233.56
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	78.31	74.05	79.61	87.37	95.33
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		276,408	276,402	300,249	301,641	301,641	301,641	301,641
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	-	-	-	-	-	-
Total Revenues		354,107	301,054	303,966	301,641	301,641	301,641	301,641
Expenses								
Administration		29,640	29,634	28,081	28,081	28,081	28,081	28,081
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		28,092	14,414	14,414	14,414	14,414	14,414	14,414
Total Expenses		267,912	288,664	286,304	286,055	286,055	286,055	286,055
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		26,463	(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		(28,092)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other		86,200	12,390	17,662	15,586	15,586	15,586	15,586
Egmont Fire Protection (Surplus)/Deficit:		5	-	-	-	-	-	-

Capital Project Summary

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

220 Emergency Telephone - 911



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.070/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	69,617	64,608	74,442	79,608	85,884	6,276	7.88%
Area B - Halfmoon Bay	58,289	55,171	61,665	68,600	73,168	4,568	6.66%
Area D - Roberts Creek	44,029	41,973	46,902	51,019	55,384	4,365	8.56%
Area E - Elphinstone	33,828	32,607	36,139	40,669	44,448	3,779	9.29%
Area F - West Howe Sound	56,548	52,159	60,366	67,754	74,280	6,526	9.63%
Member Municipalities							
District of Sechelt	122,651	122,061	132,439	145,314	156,566	11,252	7.74%
Town of Gibsons	54,056	53,055	59,280	67,504	73,862	6,358	9.42%
shishálh Nation Government District	8,793	7,998	9,193	10,431	11,933	1,502	14.40%
Net Taxes Levied	447,811	429,633	480,425	530,900	575,525	44,625	8.41%
Limit by law	1,460,722	1,460,722	1,451,642	1,472,067	1,447,133		

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	2.50
Utilities [02]	7.61	6.55	7.34	7.95	8.73
Major Industry [04]	7.40	6.37	7.13	7.72	8.48
Light Industry [05]	7.40	6.37	7.13	7.72	8.48
Business and Other [06]	5.33	4.59	5.14	5.56	6.11
Managed Forest Land [07]	6.53	5.62	6.29	6.81	7.49
Rec/Non Profit [08]	2.18	1.87	2.10	2.27	2.50
Farm [09]	2.17	1.87	2.10	2.27	2.50

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		20	-	-	-	-	-	-
Tax Requisitions		530,904	530,900	575,525	658,400	658,400	658,400	658,400
Government Transfers		8,583	55,735	49,195	-	-	-	-
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
Total Revenues		617,338	592,035	630,120	663,800	663,800	663,800	663,800
Expenses								
Administration		32,076	32,071	31,315	31,315	31,315	31,315	31,315
Wages and Benefits		18,233	32,221	43,126	22,392	22,392	22,392	22,392
Operating		333,960	363,745	397,140	354,076	354,076	354,076	354,076
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
Total Expenses		391,817	445,301	485,456	431,820	428,114	424,222	420,256
Other								
Capital Expenditures		4,210	1,363,515	1,709,306	-	-	-	-
Proceeds from Long Term Debt		-	(734,830)	(680,632)	-	-	-	-
Debt Principal Repayment		-	44,477	42,407	129,723	133,429	137,321	141,287
Transfer to/(from) Reserves		174,667	(518,885)	(864,676)	109,800	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus		54,198	-	-	-	-	-	-
Transfer to/(from) Other Funds		-	-	(54,198)	-	-	-	-
Unfunded Amortization		(7,548)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)	(7,543)
Total Other		225,527	146,734	144,664	231,980	235,686	239,578	243,544
Emergency Telephone - 911 (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2025	2025	2026	2027	2028	2029	2030
CP1006	Chapman Creek Radio Tower	4,210	514,272	510,060	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	-	38,424	38,424	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	-	60,828	60,828	-	-	-	-
CP1449	911 Radio Upgrade	-	750,000	1,100,004	-	-	-	-
Capital Projects Total:		4,210	1,363,524	1,709,316				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	62,206	71,595	94,379	96,424	100,610	4,186	4.34%
Area B - Halfmoon Bay	52,083	61,137	78,180	83,091	85,714	2,623	3.16%
Area D - Roberts Creek	39,342	46,512	59,463	61,796	64,880	3,084	4.99%
Area E - Elphinstone	30,227	36,133	45,817	49,260	52,069	2,809	5.70%
Area F - West Howe Sound	50,528	57,800	76,533	82,066	87,016	4,950	6.03%
Member Municipalities							
District of Sechelt	109,595	135,261	167,908	176,010	183,411	7,401	4.20%
Town of Gibsons	48,301	58,793	75,156	81,764	86,526	4,762	5.82%
shishálh Nation Government District	7,857	8,863	11,655	12,635	13,979	1,344	10.64%
Net Taxes Levied	400,140	476,095	609,092	643,045	674,205	31,160	4.85%
Limit by law	2,086,746	2,086,746	2,073,774	2,102,953	2,067,332		100.00%

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	2.92
Utilities [02]	6.80	7.26	9.31	9.63	10.23
Major Industry [04]	6.61	7.05	9.04	9.35	9.94
Light Industry [05]	6.61	7.05	9.04	9.35	9.94
Business and Other [06]	4.76	5.08	6.51	6.74	7.16
Managed Forest Land [07]	5.83	6.22	7.98	8.25	8.77
Rec/Non Profit [08]	1.94	2.07	2.66	2.75	2.92
Farm [09]	1.94	2.07	2.66	2.75	2.92

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes	26	-	-	-	-	-	-	-
Tax Requisitions	643,048	643,045	674,205	629,022	629,022	619,022	619,022	619,022
Government Transfers	528,748	1,034,274	1,056,346	-	-	-	-	-
Investment Income	14,913	-	-	-	-	-	-	-
Internal Recoveries	1,060	-	-	-	-	-	-	-
Other Revenue	1,536	-	128,400	-	-	-	-	-
Total Revenues	1,189,331	1,677,319	1,858,951	629,022	629,022	619,022	619,022	619,022
Expenses								
Administration	153,480	153,475	189,379	189,379	189,379	189,379	189,379	189,379
Wages and Benefits	677,644	843,458	730,588	338,901	338,901	338,901	338,901	338,901
Operating	225,752	637,212	836,474	75,742	75,742	65,742	65,742	65,742
Amortization of Tangible Capital Assets	12,060	11,281	10,298	10,298	10,298	10,298	10,298	10,298
Total Expenses	1,068,936	1,645,426	1,766,739	614,320	614,320	604,320	604,320	604,320
Other								
Capital Expenditures	43,742	58,674	138,510	-	-	-	-	-
Transfer to/(from) Reserves	88,712	(15,500)	(36,000)	25,000	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus	-	-	-	-	-	-	-	-
Unfunded Amortization	(12,060)	(11,281)	(10,298)	(10,298)	(10,298)	(10,298)	(10,298)	(10,298)
Total Other	120,394	31,893	92,212	14,702	14,702	14,702	14,702	14,702
Sunshine Coast Emergency Planning (Surplus)/Deficit:	(1)	-	-	-	-	-	-	-

Capital Project Summary

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2025	2025	2026	2027	2028	2029	2030
CP1411	EOC Tower Equipment & Training	1,315	11,424	10,116	-	-	-	-
CP1413	2024-2026 Firesmart Community Funding & Supports (Capital)	42,427	47,256	-	-	-	-	-
CP1457	Type 3 Structure Protection Unit	-	-	128,400	-	-	-	-
Capital Projects Total:		43,742	58,680	138,516				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	15,490	16,330	15,671	16,507	17,949	1,442	8.74%
Area D - Roberts Creek	11,700	12,424	11,920	12,276	13,586	1,310	10.67%
Area E - Elphinstone	8,989	9,651	9,184	9,786	10,904	1,118	11.42%
Area F - West Howe Sound	10,164	10,639	10,545	11,278	12,273	995	8.82%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	2,337	2,367	2,336	2,510	2,927	417	16.61%
Net Taxes Levied	48,680	51,411	49,656	52,357	57,640	5,283	10.09%
Limit by law	170,000	170,000	170,000	170,000	170,000		

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

	2022	2023	2024	2025	2026
Residential [01]	.58	.55	.53	.55	.61
Utilities [02]	2.02	1.94	1.87	1.91	2.14
Major Industry [04]	1.97	1.88	1.81	1.86	2.08
Light Industry [05]	1.97	1.88	1.81	1.86	2.08
Business and Other [06]	1.42	1.36	1.31	1.34	1.50
Managed Forest Land [07]	1.73	1.66	1.60	1.64	1.84
Rec/Non Profit [08]	.58	.55	.53	.55	.61
Farm [09]	.58	.55	.53	.55	.61

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		5	-	-	-	-	-	-
Tax Requisitions		52,356	52,357	57,640	58,815	58,870	58,926	58,984
User Fees & Service Charges		26,604	32,488	32,488	32,488	32,488	32,488	32,488
Investment Income		13,219	-	-	-	-	-	-
Internal Recoveries		67	-	-	-	-	-	-
Total Revenues		92,251	84,845	90,128	91,303	91,358	91,414	91,472
Expenses								
Administration		10,212	10,216	10,849	10,849	10,849	10,849	10,849
Wages and Benefits		39,471	53,631	55,935	57,056	57,056	57,056	57,056
Operating		16,162	20,998	23,344	23,398	23,453	23,509	23,567
Amortization of Tangible Capital Assets		1,756	-	-	-	-	-	-
Total Expenses		67,601	84,845	90,128	91,303	91,358	91,414	91,472
Other								
Capital Expenditures		63,190	100,000	37,511	-	-	-	-
Transfer to/(from) Reserves		(36,807)	(100,000)	(37,511)	-	-	-	-
Transfer to/(from) Other Funds		19	-	-	-	-	-	-
Unfunded Amortization		(1,756)	-	-	-	-	-	-
Total Other		24,646	-	-	-	-	-	-
Animal Control (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2025	2025	2026	2027	2028	2029	2030
CP1397	Animal Control Vehicle	63,190	99,996	37,512	-	-	-	-
Capital Projects Total:		63,190	99,996	37,512				



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
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound	256	275	330	268	129	(139)	(51.87%)	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	256	275	330	268	129	(139)	(51.87%)	100.00%
Limit by law	15,979	15,979	16,114	16,259	16,699			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2022	2023	2024	2025	2026			
Residential [01]	.11	.12	.14	.11	.05			
Utilities [02]	.40	.42	.50	.40	.19			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	.28	.29	.35	.28	.13			
Managed Forest Land [07]	.34	.36	.43	.34	.16			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	.11	.12	.14	.11	-			

Keats Island Dog Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
291		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	264	268	129	2,812	2,812	2,812	2,812
	User Fees & Service Charges	110	350	350	350	350	350	350
	Investment Income	13	-	-	-	-	-	-
	Internal Recoveries	2	-	-	-	-	-	-
	Total Revenues	389	618	479	3,162	3,162	3,162	3,162
Expenses								
	Administration	204	203	202	202	202	202	202
	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
	Total Expenses	212	3,087	3,130	3,162	3,162	3,162	3,162
Other								
	Prior Year (Surplus)/Deficit	(2,469)	(2,469)	(2,651)	-	-	-	-
	Total Other	(2,469)	(2,469)	(2,651)	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,646)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	471,275	512,294	617,317	670,688	763,123	92,435	13.78%
Area D - Roberts Creek	355,987	389,742	469,528	498,803	577,637	78,834	15.80%
Area E - Elphinstone	273,505	302,777	361,780	397,613	463,580	65,967	16.59%
Area F - West Howe Sound	457,204	484,328	604,314	662,421	774,722	112,301	16.95%
Member Municipalities							
District of Sechelt	991,663	1,133,410	1,325,822	1,420,709	1,632,940	212,231	14.94%
Town of Gibsons	437,054	492,649	593,443	659,977	770,358	110,381	16.72%
shishálh Nation Government District	71,091	74,270	92,028	101,985	124,458	22,473	22.04%
Net Taxes Levied	3,057,778	3,389,470	4,064,231	4,412,196	5,106,818	694,622	15.74%
Limit by law	6,145,657	6,145,657	6,067,843	6,187,352	6,086,255		

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	26.02
Utilities [02]	61.55	60.84	73.47	77.70	91.08
Major Industry [04]	59.79	59.11	71.37	75.48	88.48
Light Industry [05]	59.79	59.11	71.37	75.48	88.48
Business and Other [06]	43.09	42.59	51.43	54.39	63.76
Managed Forest Land [07]	52.76	52.15	62.98	66.60	78.07
Rec/Non Profit [08]	17.59	17.38	20.99	22.20	26.02
Farm [09]	17.59	17.38	20.99	22.20	26.02

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		201	-	-	-	-	-	-
Tax Requisitions		4,412,196	4,419,696	5,106,818	5,295,453	5,295,453	5,295,453	5,295,453
Government Transfers		2,207,468	2,940,265	3,447,326	3,539,078	3,539,078	3,539,078	3,539,078
User Fees & Service Charges		787,199	837,608	885,147	901,359	901,359	901,359	901,359
Investment Income		76,579	-	-	-	-	-	-
Internal Recoveries		10,386	-	-	-	-	-	-
Other Revenue		19,678	8,002	10,000	10,000	10,000	10,000	10,000
Total Revenues		7,513,707	8,205,571	9,449,291	9,745,890	9,745,890	9,745,890	9,745,890
Expenses								
Administration		730,344	730,349	757,552	757,552	757,552	757,552	757,552
Wages and Benefits		3,844,283	3,815,873	4,286,209	4,391,265	4,391,265	4,391,265	4,391,265
Operating		2,872,654	3,787,680	4,444,914	4,594,104	4,594,104	4,594,104	4,594,104
Amortization of Tangible Capital Assets		13,964	16,775	9,880	9,880	9,880	9,880	9,880
Total Expenses		7,461,245	8,350,677	9,498,555	9,752,801	9,752,801	9,752,801	9,752,801
Other								
Capital Expenditures		59,512	113,523	54,509	-	-	-	-
Transfer to/(from) Reserves		(4,231)	(327,839)	(171,512)	-	-	-	-
Transfer to/(from) Other Funds		11,136	85,985	77,619	2,969	2,969	2,969	2,969
Unfunded Amortization		(13,964)	(16,775)	(9,880)	(9,880)	(9,880)	(9,880)	(9,880)
Total Other		52,453	(145,106)	(49,264)	(6,911)	(6,911)	(6,911)	(6,911)
Public Transit (Surplus)/Deficit:		(9)	-	-	-	-	-	-

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2025	2025	2026	2027	2028	2029	2030
CP1273	Security Improvements [310]	-	5,604	5,604	-	-	-	-
CP1392	Transit Vehicle Replacement	51,428	65,004	-	-	-	-	-
CP1428	Transit & Fleet Building Enhancements & Space Optimization	8,085	42,924	34,836	-	-	-	-
CP1469	Transit and Fleet Building Heating and Cooling System	-	-	14,076	-	-	-	-
Capital Projects Total:		59,513	113,532	54,516				

312 Fleet Maintenance



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions	-	-	-	-	-	-	-	-
Government Transfers	50	-	-	-	-	-	-	-
Investment Income	31,202	14,021	15,128	-	-	-	-	-
Internal Recoveries	2,316,025	2,379,897	2,416,601	2,419,915	2,424,215	2,392,032	2,392,032	
Other Revenue	66,566	9,100	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues	2,413,843	2,403,018	2,440,829	2,429,015	2,433,315	2,401,132	2,401,132	
Expenses								
Administration	83,400	83,394	82,287	82,287	82,287	82,287	82,287	82,287
Wages and Benefits	870,877	877,736	906,055	932,280	932,280	932,280	932,280	932,280
Operating	1,323,601	1,416,015	1,373,206	1,369,353	1,369,353	1,369,353	1,369,353	1,369,353
Debt Charges - Interest	23,981	24,834	13,400	3,463	1,989	1,030	552	
Amortization of Tangible Capital Assets	49,176	48,528	49,173	49,173	49,173	49,173	49,173	49,173
Total Expenses	2,351,035	2,450,507	2,424,121	2,436,556	2,435,082	2,434,123	2,433,645	
Other								
Capital Expenditures	8,301	33,883	172,514	-	-	-	-	-
Proceeds from Long Term Debt	-	-	(80,000)	-	-	-	-	-
Debt Principal Repayment	60,788	59,939	69,721	50,970	49,740	16,182	16,660	
Transfer to/(from) Reserves	35,824	(108,899)	(108,814)	(4,669)	2,335	4,669	4,669	
Transfer to/(from) Other Funds	(2,855)	26,621	30,754	(4,669)	(4,669)	(4,669)	(4,669)	
Transfer to/(from) Accumulated Surplus	-	(20,000)	(18,294)	-	-	-	-	-
Prior Year (Surplus)/Deficit	9,935	9,495	-	-	-	-	-	-
Unfunded Amortization	(49,176)	(48,528)	(49,173)	(49,173)	(49,173)	(49,173)	(49,173)	(49,173)
Total Other	62,817	(47,489)	16,708	(7,541)	(1,767)	(32,991)	(32,513)	
Fleet Maintenance (Surplus)/Deficit:		9	-	-	-	-	-	-

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2025	2025	2026	2027	2028	2029	2030
CP1274	Security Improvements [312]	-	5,604	5,604	-	-	-	-
CP1437	Transit & Fleet Building Enhancements & Space Optimization	8,301	28,284	19,980	-	-	-	-
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	-	-	-	-
Capital Projects Total:		8,301	33,888	172,524				

313 Building Maintenance Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2025	2025	2026	2027	2028	2029	2030
Revenues								
Investment Income		5,855	-	-	-	-	-	-
Internal Recoveries		432,965	577,283	601,137	605,719	605,719	605,719	605,719
Total Revenues		438,820	577,283	601,137	605,719	605,719	605,719	605,719
Expenses								
Administration		15,480	15,480	19,587	19,587	19,587	19,587	19,587
Wages and Benefits		365,716	498,819	518,185	525,308	525,308	525,308	525,308
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
Total Expenses		429,997	579,910	603,764	610,846	610,846	610,846	610,846
Other								
Capital Expenditures		-	17,600	17,600	-	-	-	-
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		12,932	(29,412)	(28,091)	-	-	-	-
Transfer to/(from) Other Funds		1,021	14,312	12,991	-	-	-	-
Unfunded Amortization		(5,124)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)	(5,127)
Total Other		8,829	(2,627)	(2,627)	(5,127)	(5,127)	(5,127)	(5,127)
Building Maintenance Services (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2025	2025	2026	2027	2028	2029	2030
CP1429 Covered Salt Storage Bin		-	17,604	17,604	-	-	-	-
Capital Projects Total:			17,604	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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315		2025	2025	2026	2027	2028	2029	2030
Revenues								
Government Transfers		-	9,963	-	-	-	-	-
Investment Income		249	-	-	-	-	-	-
Internal Recoveries		45,529	45,483	81,810	83,168	83,392	83,620	83,853
Total Revenues		45,778	55,446	81,810	83,168	83,392	83,620	83,853
Expenses								
Wages and Benefits		2,531	10,746	16,896	26,168	26,392	26,620	26,853
Operating		65,724	395,339	382,900	57,000	57,000	57,000	57,000
Total Expenses		68,255	406,085	399,796	83,168	83,392	83,620	83,853
Other								
Capital Expenditures		3,086	195,285	192,201	-	-	-	-
Transfer to/(from) Appropriated Surplus		(3,085)	(167,000)	(163,916)	-	-	-	-
Transfer to/(from) Other Funds		(29,351)	(369,661)	(330,135)	-	-	-	-
Prior Year (Surplus)/Deficit		(9,263)	(9,263)	(16,136)	-	-	-	-
Total Other		(38,613)	(350,639)	(317,986)	-	-	-	-
Mason Road Works Yard (Surplus)/Deficit:		(16,136)	-	-	-	-	-	-

Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315		2025	2025	2026	2027	2028	2029	2030
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	3,086	195,288	192,204	-	-	-	-
Capital Projects Total:		3,086	195,288	192,204				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	12,828	11,245	11,261	8,716	8,921	205	2.35%
Area B - Halfmoon Bay	10,740	9,603	9,328	7,511	7,600	89	1.18%
Area D - Roberts Creek	8,113	7,306	7,095	5,586	5,753	167	2.99%
Area E - Elphinstone	6,233	5,675	5,467	4,453	4,617	164	3.68%
Area F - West Howe Sound	10,420	9,079	9,132	7,419	7,716	297	4.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	48,334	42,908	42,284	33,685	34,606	921	2.73%
Limit by law	3,037,669	3,037,669	3,063,983	3,101,183	3,040,881		

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

	2022	2023	2024	2025	2026
Residential [01]	.40	.33	.32	.25	.26
Utilities [02]	1.40	1.14	1.11	.87	.91
Major Industry [04]	1.36	1.11	1.08	.85	.88
Light Industry [05]	1.36	1.11	1.08	.85	.88
Business and Other [06]	.98	.80	.78	.61	.63
Managed Forest Land [07]	1.20	.98	.95	.75	.78
Rec/Non Profit [08]	.40	.33	.32	.25	.26
Farm [09]	.40	.33	.32	.25	.26

Regional Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
320		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		3	-	-	-	-	-	-
Tax Requisitions		33,684	34,185	34,606	45,046	45,046	45,046	45,046
Investment Income		196	-	-	-	-	-	-
Internal Recoveries		39	-	-	-	-	-	-
Total Revenues		33,922	34,185	34,606	45,046	45,046	45,046	45,046
Expenses								
Administration		2,976	2,979	2,918	2,918	2,918	2,918	2,918
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	44,942	45,046	45,046	45,046	45,046
Other								
Transfer to/(from) Other Funds		-	500	500	-	-	-	-
Prior Year (Surplus)/Deficit		(12,457)	(12,457)	(10,836)	-	-	-	-
Total Other		(12,457)	(11,957)	(10,336)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,660	2,505	2,796	2,442	2,567	125	5.12% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,660	2,505	2,796	2,442	2,567	125	5.12% 100.00%
Limit by law	13,678	13,678	14,090	14,632	13,653		

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	1.88
Utilities [02]	7.75	6.40	6.94	5.84	6.57
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
322		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	2,448	2,442	2,567	2,528	2,528	2,528	2,528
	Investment Income	11	-	-	-	-	-	-
	Internal Recoveries	2	-	-	-	-	-	-
	Total Revenues	2,461	2,442	2,567	2,528	2,528	2,528	2,528
Expenses								
	Administration	132	131	127	127	127	127	127
	Operating	2,457	2,401	2,401	2,401	2,401	2,401	2,401
	Total Expenses	2,589	2,532	2,528	2,528	2,528	2,528	2,528
Other								
	Prior Year (Surplus)/Deficit	(91)	(90)	39	-	-	-	-
	Total Other	(91)	(90)	39	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		37	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	2,445	2,721	2,795	2,442	2,567	125	5.12%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,445	2,721	2,795	2,442	2,567	125	5.12%

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	1.21
Utilities [02]	4.44	4.45	4.56	3.81	4.25
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Granthams Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
324		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	2,448	2,442	2,567	2,528	2,528	2,528	2,528
	Investment Income	11	-	-	-	-	-	-
	Internal Recoveries	2	-	-	-	-	-	-
	Total Revenues	2,461	2,442	2,567	2,528	2,528	2,528	2,528
Expenses								
	Administration	132	131	127	127	127	127	127
	Operating	2,456	2,401	2,401	2,401	2,401	2,401	2,401
	Total Expenses	2,588	2,532	2,528	2,528	2,528	2,528	2,528
Other								
	Prior Year (Surplus)/Deficit	(89)	(90)	39	-	-	-	-
	Total Other	(89)	(90)	39	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	489	544	559	489	513	24	4.91%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	489	544	559	489	513	24	4.91%
Limit by law	17,984	17,984	18,552	19,474	19,925		

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

	2022	2023	2024	2025	2026
Residential [01]	.36	.36	.36	.30	.30
Utilities [02]	1.28	1.25	1.25	1.04	1.06
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.24	1.21	1.21	1.01	1.03
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
326		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	492	489	513	506	506	506	506
	Investment Income	2	-	-	-	-	-	-
	Internal Recoveries	-	-	-	-	-	-	-
	Total Revenues	494	489	513	506	506	506	506
Expenses								
	Administration	24	26	25	25	25	25	25
	Operating	490	481	481	481	481	481	481
	Total Expenses	514	507	506	506	506	506	506
Other								
	Prior Year (Surplus)/Deficit	(19)	(18)	7	-	-	-	-
	Total Other	(19)	(18)	7	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		1	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	244	273	280	235	254	19	8.09%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	244	273	280	235	254	19	8.09%

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	4.11
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Spruce Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
328		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		240	235	254	254	254	254	254
Investment Income		1	-	-	-	-	-	-
Internal Recoveries		-	-	-	-	-	-	-
Total Revenues		241	235	254	254	254	254	254
Expenses								
Administration		12	13	13	13	13	13	13
Operating		242	241	241	241	241	241	241
Total Expenses		254	254	254	254	254	254	254
Other								
Prior Year (Surplus)/Deficit		(19)	(19)	-	-	-	-	-
Total Other		(19)	(19)	-	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		(6)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	(535)	2,521	2,019	1,731	1,821	90	5.20% 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	(535)	2,521	2,019	1,731	1,821	90	5.20% 100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	(.89)	3.79	3.24	2.76	2.91
Utilities [02]	(3.12)	13.28	11.34	9.65	10.18
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
330		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		1,728	1,731	1,821	2,047	2,047	2,047	2,047
Investment Income		9	-	-	-	-	-	-
Internal Recoveries		2	-	-	-	-	-	-
Total Revenues		1,739	1,731	1,821	2,047	2,047	2,047	2,047
Expenses								
Administration		108	106	103	103	103	103	103
Operating		1,728	1,944	1,944	1,944	1,944	1,944	1,944
Total Expenses		1,836	2,050	2,047	2,047	2,047	2,047	2,047
Other								
Prior Year (Surplus)/Deficit		(319)	(319)	(226)	-	-	-	-
Total Other		(319)	(319)	(226)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	1,090	583	599	515	537	22	4.27%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	1,090	583	599	515	537	22	4.27%

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	1.84
Utilities [02]	13.52	6.64	7.34	6.21	6.43
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Fircrest Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
332		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		516	515	537	1,138	1,138	1,138	1,138
Investment Income		5	-	-	-	-	-	-
Internal Recoveries		-	-	-	-	-	-	-
Total Revenues		521	515	537	1,138	1,138	1,138	1,138
Expenses								
Administration		60	58	57	57	57	57	57
Operating		485	1,081	1,081	1,081	1,081	1,081	1,081
Total Expenses		545	1,139	1,138	1,138	1,138	1,138	1,138
Other								
Prior Year (Surplus)/Deficit		(624)	(624)	(601)	-	-	-	-
Total Other		(624)	(624)	(601)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(600)	-	-	-	-	-	-

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	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	243	273	280	235	254	19	8.09%	100.00%
Area D - Roberts Creek								
Area E - Elphinstone								
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	243	273	280	235	254	19	8.09%	100.00%
Limit by law	902	1,011	983	1,010	959			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2022	2023	2024	2025	2026			
Residential [01]	.81	.81	.85	.70	.79			
Utilities [02]	-	-	-	-	-			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	-	-	-	-	-			
Managed Forest Land [07]	-	-	-	-	-			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	-	-	-	-	-			

Hydaway Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
334		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	240	235	254	254	254	254	254
	Investment Income	1	-	-	-	-	-	-
	Internal Recoveries	-	-	-	-	-	-	-
	Total Revenues	241	235	254	254	254	254	254
Expenses								
	Administration	12	13	13	13	13	13	13
	Operating	242	241	241	241	241	241	241
	Total Expenses	254	254	254	254	254	254	254
Other								
	Prior Year (Surplus)/Deficit	(19)	(19)	-	-	-	-	-
	Total Other	(19)	(19)	-	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		(6)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	978	1,088	1,119	976	1,027	51	5.23% 100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	978	1,088	1,119	976	1,027	51	5.23% 100.00%
Limit by law	3,306	3,631	3,412	3,445	3,433		

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	4.19
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Sunnyside Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
336		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		972	976	1,027	1,010	1,010	1,010	1,010
Investment Income		4	-	-	-	-	-	-
Internal Recoveries		-	-	-	-	-	-	-
Total Revenues		976	976	1,027	1,010	1,010	1,010	1,010
Expenses								
Administration		48	52	51	51	51	51	51
Operating		979	959	959	959	959	959	959
Total Expenses		1,027	1,011	1,010	1,010	1,010	1,010	1,010
Other								
Prior Year (Surplus)/Deficit		(35)	(35)	17	-	-	-	-
Total Other		(35)	(35)	17	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	261	365	577	773	536	(237) (30.66%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	261	365	577	773	536	(237) (30.66%)	100.00%
Limit by law	1,591	1,591	1,658	1,640	1,504		
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	4.28		
Utilities [02]	-	-	-	-	-		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	-	-	-	-		
Business and Other [06]	-	-	-	-	-		
Managed Forest Land [07]	-	-	-	-	-		
Rec/Non Profit [08]	-	-	-	-	-		
Farm [09]	-	-	-	-	-		

Burns Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
340		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	768	773	536	553	553	553	553
	Investment Income	2	-	-	-	-	-	-
	Internal Recoveries	-	-	-	-	-	-	-
	Total Revenues	770	773	536	553	553	553	553
Expenses								
	Administration	12	13	28	28	28	28	28
	Operating	511	525	525	525	525	525	525
	Total Expenses	523	538	553	553	553	553	553
Other								
	Prior Year (Surplus)/Deficit	235	235	(17)	-	-	-	-
	Total Other	235	235	(17)	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		(12)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	489	544	559	489	513	24	4.91%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	489	544	559	489	513	24	4.91%
Limit by law	3,335	3,335	3,627	3,623	3,596		

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	21.40
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Stewart Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
342		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		492	489	513	506	506	506	506
Investment Income		2	-	-	-	-	-	-
Internal Recoveries		-	-	-	-	-	-	-
Total Revenues		494	489	513	506	506	506	506
Expenses								
Administration		24	26	25	25	25	25	25
Operating		490	481	481	481	481	481	481
Total Expenses		514	507	506	506	506	506	506
Other								
Prior Year (Surplus)/Deficit		(19)	(18)	7	-	-	-	-
Total Other		(19)	(18)	7	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	165,670	170,427	178,055	172,522	197,880	25,358	14.70% 21.00%
Area D - Roberts Creek	134,114	137,964	144,139	139,661	160,189	20,528	14.70% 17.00%
Area E - Elphinstone	94,668	97,387	101,745	98,584	113,075	14,491	14.70% 12.00%
Area F - West Howe Sound	394,452	405,778	423,940	410,767	471,144	60,377	14.70% 50.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	788,903	811,555	847,879	821,534	942,288	120,754	14.70% 100.00%
Limit by law	1,326,336	1,326,336	1,328,233	1,358,003	1,331,925		

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		58	-	-	-	-	-	-
Tax Requisitions		821,532	823,034	942,288	994,608	998,702	997,804	997,095
Investment Income		107,313	-	-	-	-	-	-
Internal Recoveries		318	-	-	-	-	-	-
Other Revenue		3,250	2,665	2,665	2,665	2,665	2,665	2,665
Total Revenues		932,471	825,699	944,953	997,273	1,001,367	1,000,469	999,760
Expenses								
Administration		57,744	57,744	66,902	66,902	66,902	66,902	66,902
Wages and Benefits		46,377	102,457	138,814	154,191	154,191	154,191	154,191
Operating		221,525	252,356	291,916	330,657	425,635	335,635	335,635
Debt Charges - Interest		-	-	4,032	3,154	2,270	1,372	663
Amortization of Tangible Capital Assets		120,437	127,033	103,731	103,731	103,731	103,731	103,731
Total Expenses		446,083	539,590	605,395	658,635	752,729	661,831	661,122
Other								
Capital Expenditures		1,025,651	1,931,449	1,004,028	29,669	29,669	29,669	29,669
Proceeds from Long Term Debt		-	(148,500)	(148,500)	-	-	-	-
Debt Principal Repayment		-	-	29,700	29,700	29,700	29,700	29,700
Transfer to/(from) Reserves		145,601	(720,133)	(362,599)	383,000	293,000	383,000	383,000
Transfer to/(from) Appropriated Surplus		5,914	-	-	-	-	-	-
Transfer to/(from) Other Funds		(570,334)	(649,674)	(79,340)	-	-	-	-
Unfunded Amortization		(120,437)	(127,033)	(103,731)	(103,731)	(103,731)	(103,731)	(103,731)
Total Other		486,395	286,109	339,558	338,638	248,638	338,638	338,638
Ports Services (Surplus)/Deficit:		7	-	-	-	-	-	-

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2025	2025	2026	2027	2028	2029	2030
CP1156	Ports 5 Year Capital Renewal Plan	417,136	1,009,356	634,308	-	-	-	-
CP1369	Hopkins Landing Port Major Replacements	608,516	734,460	126,624	-	-	-	-
CP1454	Hopkins Landing Float Construction	-	159,000	213,996	-	-	-	-
Capital Projects Total:		1,025,652	1,902,816	974,928				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	33,368	33,503	33,524	32,979	33,019	40	0.12% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	33,368	33,503	33,524	32,979	33,019	40	0.12% 100.00%
Limit by law	111,856	111,856	115,312	118,902	125,718		

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	3.39
Utilities [02]	13.84	13.50	12.99	12.51	11.85
Major Industry [04]	-	-	-	-	-
Light Industry [05]	13.45	13.12	12.62	12.15	11.52
Business and Other [06]	9.69	9.45	9.10	8.76	8.30
Managed Forest Land [07]	11.87	11.58	11.14	10.72	10.16
Rec/Non Profit [08]	3.96	3.86	3.71	3.57	3.39
Farm [09]	3.96	3.86	3.71	3.57	-

Langdale Dock		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
346		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	32,976	32,979	33,019	33,093	33,093	33,093	33,093
	Investment Income	143	-	-	-	-	-	-
	Internal Recoveries	28	-	-	-	-	-	-
	Total Revenues	33,147	32,979	33,019	33,093	33,093	33,093	33,093
Expenses								
	Administration	1,668	1,668	1,664	1,664	1,664	1,664	1,664
	Operating	31,526	31,429	31,429	31,429	31,429	31,429	31,429
	Total Expenses	33,194	33,097	33,093	33,093	33,093	33,093	33,093
Other								
	Prior Year (Surplus)/Deficit	(117)	(118)	(74)	-	-	-	-
	Total Other	(117)	(118)	(74)	-	-	-	-
Langdale Dock (Surplus)/Deficit:		(70)	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	558,638	728,814	833,091	790,695	840,937	50,242	6.35% 14.92%
Area B - Halfmoon Bay	467,733	622,355	690,097	681,362	716,429	35,067	5.15% 12.71%
Area D - Roberts Creek	353,311	473,474	524,884	506,741	542,293	35,552	7.02% 9.62%
Area E - Elphinstone	271,449	367,825	404,433	403,941	435,215	31,274	7.74% 7.72%
Area F - West Howe Sound	453,768	588,381	675,561	672,963	727,319	54,356	8.08% 12.91%
Member Municipalities							
District of Sechelt	984,209	1,376,912	1,482,133	1,443,319	1,533,024	89,705	6.22% 27.20%
Town of Gibsons	433,768	598,490	663,408	670,481	723,222	52,741	7.87% 12.83%
shishálh Nation Government District	70,556	90,227	102,877	103,608	116,843	13,235	12.77% 2.07%
Net Taxes Levied	3,593,433	4,846,479	5,376,484	5,273,111	5,635,281	362,170	6.87% 100.00%
Limit by law	8,346,983	8,346,983	8,295,096	8,411,810	8,269,329		

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	24.43
Utilities [02]	61.09	73.92	82.14	78.94	85.51
Major Industry [04]	59.34	71.80	79.79	76.68	83.07
Light Industry [05]	59.34	71.80	79.79	76.68	83.07
Business and Other [06]	42.76	51.74	57.50	55.26	59.86
Managed Forest Land [07]	52.36	63.36	70.40	67.66	73.29
Rec/Non Profit [08]	17.45	21.12	23.47	22.55	24.43
Farm [09]	17.45	21.12	23.47	22.55	24.43

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		226	-	-	-	-	-	-
Tax Requisitions		5,273,112	5,273,111	5,635,281	6,367,939	6,912,164	5,412,492	5,474,952
User Fees & Service Charges		2,454,750	2,570,245	2,527,483	2,845,051	2,840,387	2,839,579	2,848,485
Investment Income		458,266	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(13,097)	-	-	-	-	-	-
Internal Recoveries		5,720	-	-	-	-	-	-
Other Revenue		854,967	714,861	833,937	833,937	833,937	833,937	833,937
Total Revenues		9,033,944	8,558,217	8,996,701	10,046,927	10,586,488	9,086,008	9,157,374
Expenses								
Administration		725,652	725,653	728,166	728,166	728,166	728,166	728,166
Wages and Benefits		1,631,424	1,690,161	1,827,882	2,026,516	2,026,516	1,929,567	1,929,567
Operating		4,124,804	5,094,648	4,801,164	4,948,669	4,946,961	5,001,469	5,096,492
Debt Charges - Interest		23,036	37,385	45,275	60,153	44,574	29,805	14,989
Amortization of Tangible Capital Assets		147,879	86,728	87,400	87,400	87,400	87,400	87,400
Total Expenses		6,652,795	7,634,575	7,489,887	7,850,904	7,833,617	7,776,407	7,856,614
Other								
Capital Expenditures		1,620,433	2,908,920	4,068,167	888,161	1,522,113	17,989	17,989
Landfill Closure & Post Closure Expenditures		-	3,246,945	3,244,999	-	-	-	-
Proceeds from Long Term Debt		(262,270)	(1,034,682)	(2,321,349)	-	-	-	-
Debt Principal Repayment		332,338	405,448	582,504	667,458	515,309	523,142	514,301
Transfer to/(from) Reserves		420,843	(1,565,697)	(1,333,059)	(70,370)	2,849	55,870	55,870
Transfer to/(from) Appropriated Surplus		(451,260)	(558,161)	(45,624)	-	-	-	-
Transfer to/(from) Other Funds		(34,895)	(45,458)	(106,425)	(1,826)	-	-	-
Unfunded Amortization		(147,884)	(86,728)	(87,400)	(87,400)	(87,400)	(87,400)	(87,400)
Transfer (to)/from Unfunded Liability		900,000	(2,346,945)	(2,494,999)	800,000	800,000	800,000	800,000
Total Other		2,377,305	923,642	1,506,814	2,196,023	2,752,871	1,309,601	1,300,760
Regional Solid Waste (Surplus)/Deficit:		(3,844)	-	-	-	-	-	-

Capital Project Summary

Regional Solid Waste

350

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1257	Power Supply System Replacement	274,788	335,892	83,460	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	70,326	808,812	1,054,188	-	-	-	-
CP1382	Sechelt Landfill Site Improvements-Capital	4,639	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	66,540	-	-	-	-
CP1434	Sechelt Landfill Generator	40,597	80,304	39,708	-	-	-	-
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	-	-	-	-
CP1476	PHTS In-house Operations Equipment	-	-	1,381,200	-	-	-	-
Capital Projects Total:		1,620,435	2,836,032	3,165,323				

355 Refuse Collection



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

Source of Funding: User Fees

Taxation Impact

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

Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
355		2025	2025	2026	2027	2028	2029	2030
Revenues								
User Fees & Service Charges		1,328,703	1,310,202	1,505,242	1,637,914	1,697,138	1,759,429	1,824,880
Investment Income		22,919	-	-	-	-	-	-
Internal Recoveries		1,160	-	-	-	-	-	-
Total Revenues		1,352,782	1,310,202	1,505,242	1,637,914	1,697,138	1,759,429	1,824,880
Expenses								
Administration		88,860	88,854	93,034	93,034	93,034	93,034	93,034
Wages and Benefits		17,062	67,643	45,609	46,521	46,521	46,521	46,521
Operating		1,233,991	1,224,610	1,441,599	1,498,359	1,557,583	1,619,874	1,685,325
Amortization of Tangible Capital Assets		9,684	9,684	9,684	9,684	9,684	9,684	9,684
Total Expenses		1,349,597	1,390,791	1,589,926	1,647,598	1,706,822	1,769,113	1,834,564
Other								
Transfer to/(from) Reserves		12,880	(70,905)	(75,000)	-	-	-	-
Unfunded Amortization		(9,684)	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)
Total Other		3,196	(80,589)	(84,684)	(9,684)	(9,684)	(9,684)	(9,684)
Refuse Collection (Surplus)/Deficit:		11	-	-	-	-	-	-

365 North Pender Harbour Water Service



About: Service established to provide water services to the North Pender Harbour Area within a portion of Electoral Area A - Egmont/Pender Harbour and a portion of the Sechelt Indian Government District

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		412,752	412,755	542,930	542,930	542,930	542,930	542,930
User Fees & Service Charges		667,998	655,854	655,854	655,854	655,854	655,854	655,854
Investment Income		97,662	-	-	-	-	-	-
Internal Recoveries		6,930	-	-	-	-	-	-
Other Revenue		19,153	-	-	-	-	-	-
Total Revenues		1,204,495	1,068,609	1,198,784	1,198,784	1,198,784	1,198,784	1,198,784
Expenses								
Administration		98,304	98,305	88,266	88,266	88,266	88,266	88,266
Wages and Benefits		269,307	355,952	358,501	370,957	370,957	370,957	370,957
Operating		191,651	565,510	769,173	195,121	195,121	195,121	195,121
Debt Charges - Interest		6,738	6,866	5,850	5,462	4,816	4,168	6,969
Amortization of Tangible Capital Assets		166,026	163,263	164,748	164,748	164,748	164,748	164,748
Total Expenses		732,026	1,189,896	1,386,538	824,554	823,908	823,260	826,061
Other								
Capital Expenditures		163,499	1,252,669	2,237,696	171,622	171,622	180,716	180,716
Debt Principal Repayment		36,388	36,387	20,000	21,563	21,609	21,657	41,706
Transfer to/(from) Reserves		491,525	(362,599)	(1,029,275)	345,793	346,393	337,899	315,049
Transfer to/(from) Other Funds		(52,906)	(884,481)	(1,251,427)	-	-	-	-
Unfunded Amortization		(166,026)	(163,263)	(164,748)	(164,748)	(164,748)	(164,748)	(164,748)
Total Other		472,480	(121,287)	(187,754)	374,230	374,876	375,524	372,723
North Pender Harbour Water Service (Surplus)/Deficit:		11	-	-	-	-	-	-

Capital Project Summary

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		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	-	-	-	-	-	-
CP1178	North Pender Water - Capital Third Party	6,657	-	-	-	-	-	-
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	185,772	-	-	-	-
CP1281	Customer Relationship Management Tool [365]	-	2,496	-	-	-	-	-
CP1319	NPH Watermain Replacement	54,217	839,088	1,813,944	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	1,245	1,164	-	-	-	-	-
CP1389	SCADA Upgrade [365]	38,694	107,627	68,916	-	-	-	-
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	3,756	-	-	-	-
Capital Projects Total:		163,496	1,130,135	2,123,388	51,000	51,000	51,000	51,000

366 South Pender Harbour Water Service



About:	Service established to provide water services to the South Pender Harbour Area within a portion of Electoral Area A
Source of Funding:	User Fees & Parcel Tax

Taxation Impact

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

South Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
366		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		657,384	657,381	887,464	887,464	887,464	887,464	887,464
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	37,797
Internal Recoveries		1,093	-	-	-	-	-	-
Other Revenue		5,909	-	-	-	-	-	-
Total Revenues		1,877,166	1,757,970	1,990,499	1,993,037	1,995,671	1,998,403	2,006,237
Expenses								
Administration		148,524	148,525	157,459	157,459	157,459	157,459	157,459
Wages and Benefits		531,626	570,690	579,178	601,390	601,390	601,390	601,390
Operating		547,468	1,095,226	1,004,807	355,548	355,548	355,548	355,548
Debt Charges - Interest		65,180	65,784	64,049	65,354	63,228	61,129	59,425
Amortization of Tangible Capital Assets		348,081	324,494	347,478	347,478	347,478	347,478	347,478
Total Expenses		1,640,879	2,204,719	2,152,971	1,527,229	1,525,103	1,523,004	1,521,300
Other								
Capital Expenditures		989,348	1,259,063	526,372	285,649	235,649	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	139,570
Transfer to/(from) Reserves		56,143	(853,910)	(285,163)	385,175	436,075	389,209	398,102
Transfer to/(from) Appropriated Surplus		-	-	-	-	-	-	-
Transfer to/(from) Other Funds		(573,258)	(639,040)	(65,061)	-	-	-	-
Unfunded Amortization		(348,081)	(324,494)	(347,478)	(347,478)	(347,478)	(347,478)	(347,478)
Total Other		236,288	(446,749)	(162,472)	465,808	470,568	475,399	484,937
South Pender Harbour Water Service (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted 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	-	-	-	-	-	-
CP1179	South Pender Water - Capital Third Party	6,929	-	-	-	-	-	-
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]	77,592	197,244	119,640	-	-	-	-
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	10,560	-	-	-	-
CP1433	Leak Detection Equipment [366]	-	7,500	7,500	-	-	-	-
CP1458	SPH Vehicle #523 Replacement (2026)	-	-	110,004	-	-	-	-
Capital Projects Total:		989,349	1,059,060	322,704	75,000	24,996	75,000	75,000

370 **Regional Water Services**



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Regional Water Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
370		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		5,630,423	5,625,387	6,419,113	6,419,113	6,419,113	6,419,113	6,419,113
Government Transfers		89,377	89,377	-	-	-	9,600,000	-
User Fees & Service Charges		9,741,411	9,684,372	9,715,067	9,715,067	9,715,067	9,715,067	9,715,067
Investment Income		1,169,833	95,468	12,570	19,196	38,742	75,035	112,599
Gain on Disposal of Tangible Assets		5,165	-	-	-	-	-	-
Internal Recoveries		36,172	-	-	-	-	-	-
Other Revenue		335,022	65,800	96,323	68,277	65,800	65,800	65,800
Total Revenues		17,007,403	15,560,404	16,243,073	16,221,653	16,238,722	25,875,015	16,312,579
Expenses								
Administration		1,443,828	1,443,822	1,325,239	1,325,239	1,325,239	1,325,239	1,325,239
Wages and Benefits		3,638,864	4,110,995	4,533,490	4,647,313	4,647,313	4,647,313	4,647,313
Operating		3,322,718	5,389,440	4,959,456	2,358,830	2,356,506	2,351,878	2,351,878
Debt Charges - Interest		423,062	540,079	591,606	759,907	1,338,338	1,319,870	1,304,808
Amortization of Tangible Capital Assets		2,321,410	2,120,984	2,262,422	2,262,422	2,262,422	2,262,422	2,262,422
Total Expenses		11,149,882	13,605,320	13,672,213	11,353,711	11,929,818	11,906,722	11,891,660
Other								
Capital Expenditures		8,057,041	39,248,969	32,562,792	4,945,592	2,682,170	27,307,156	2,660,307
Proceeds from Sale of TCA		(8,165)	-	-	-	-	-	-
Proceeds from Long Term Debt		(3,869,925)	(21,273,497)	(17,530,103)	(177,025)	(57,851)	(15,051,561)	-
Debt Principal Repayment		618,671	749,405	694,379	1,216,137	1,698,208	1,656,974	1,585,969
Transfer to/(from) Reserves		5,490,491	(7,337,561)	(5,661,997)	1,148,138	2,248,799	2,318,146	2,437,065
Transfer to/(from) Appropriated Surplus		190,263	(1,828,743)	(1,808,472)	(2,478)	-	-	-
Transfer to/(from) Other Funds		(2,313,714)	(5,482,505)	(3,423,317)	-	-	-	-
Transfer to/(from) Accumulated Surplus		5,165	-	-	-	-	-	-
Unfunded Amortization		(2,321,410)	(2,120,984)	(2,262,422)	(2,262,422)	(2,262,422)	(2,262,422)	(2,262,422)
Total Other		5,848,417	1,955,084	2,570,860	4,867,942	4,308,904	13,968,293	4,420,919
Regional Water Services (Surplus)/Deficit:		(9,104)	-	-	-	-	-	-

Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Adopted 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)	111,129	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	30,404	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)	268,259	684,972	482,220	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	2	194,904	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	5,572,645	6,089,376	751,836	-	-	-	-
CP1177	Regional Water - Capital Third Party	132,081	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	149,725	923,124	773,400	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	300,201	2,052,960	1,766,532	-	-	-	-
CP1239	Church Road Well- Construction Phase	-	265,932	9,996	-	-	-	-
CP1258	Groundwater Investigation-Langdale	63,754	569,172	533,424	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	3,122	600	-	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	1,024	69,996	69,996	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	-	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	510	316,740	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	267,912	-	-	-	-
CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	122,580	122,580	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	85,458	157,008	87,156	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	-	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	5,237	1,200,000	1,200,000	-	-	-	-
CP1364	EOC Task #225989- Reed Road Building Repair (Capital)	-	99,996	-	-	-	-	-
CP1367	Generator Purchases	-	375,000	375,000	-	-	-	-
CP1375	Chapman WTP HVAC Replacement	10,128	137,424	127,296	-	-	-	-
CP1379	Chapman WTP- Distribution Meters	317	144,936	144,612	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	32,455	915,048	903,828	-	-	-	-
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]	304,844	564,780	265,656	-	-	-	-

CP1416	Chapman Intake Upgrades	7,278	205,680	455,412	1,973,652	-	-	-
CP1422	2025 Vehicle Replacement	-	249,996	249,996	-	-	-	-
CP1423	Utility Engineering Equipment	25,010	24,996	-	-	-	-	-
CP1431	Leak Detection Equipment [370]	-	63,756	63,756	-	-	-	-
CP1442	Pressure Reducing Valve-Church Rd Optimization	317	315,000	315,000	-	-	-	-
CP1443	Flow Gauge (Chapman & Edwards Lake Siphon System)	33,891	90,000	48,924	-	-	-	-
CP1444	Langdale Wellfield Construction	4,116	17,853,216	17,917,860	67,031	57,864	51,564	-
CP1445	Light Duty Truck (2025)	-	95,004	95,004	-	-	-	-
CP1447	Forklift (Mason Road)	-	35,004	35,004	-	-	-	-
CP1452	Water Treatment Plant Upgrade	-	-	-	-	-	24,600,000	-
CP1455	Sechelt (shishálh) Hospital Wellfield	8,525	864,552	1,303,572	-	-	-	-
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	-	-	-	-
CP1477	Vehicle Replacement (Unit #568)	-	-	90,000	-	-	-	-
Capital Projects Total:		8,057,054	38,290,632	31,907,844	3,962,015	1,623,456	26,217,156	1,565,592

381 Greaves Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Greaves Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
381		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	-	-	-	-	-	-
Total Revenues		8,552	7,435	7,735	8,035	8,035	8,035	8,035
Expenses								
Administration		528	528	348	348	348	348	348
Wages and Benefits		3,529	1,974	2,020	2,063	2,063	2,063	2,063
Operating		2,064	2,905	3,130	1,290	1,290	1,290	1,290
Debt Charges - Interest		1	5	20	41	32	22	12
Total Expenses		6,122	5,412	5,518	3,742	3,733	3,723	3,713
Other								
Debt Principal Repayment		149	150	137	336	346	356	366
Transfer to/(from) Reserves		2,261	1,873	2,080	3,957	3,956	3,956	3,956
Total Other		2,410	2,023	2,217	4,293	4,302	4,312	4,322
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(20)	-	-	-	-	-	-

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

Adopted 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	431,813	-	-	-	-
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	-	-	-	-	-	-
Total Revenues	343,756	761,323	530,417	98,604	98,604	98,604	98,604

Expenses

Administration	9,684	9,682	9,851	9,851	9,851	9,851	9,851
Wages and Benefits	18,375	26,043	24,406	24,895	24,895	24,895	24,895
Operating	27,193	32,377	32,485	26,521	26,521	26,521	26,521
Debt Charges - Interest	28	302	755	2,299	1,760	1,207	658
Amortization of Tangible Capital Assets	8,964	8,958	8,958	8,958	8,958	8,958	8,958
Total Expenses	64,244	77,362	76,455	72,524	71,985	71,432	70,883

Other

Capital Expenditures	234,053	886,332	641,297	3,837	3,837	3,837	3,837
Proceeds from Long Term Debt	-	(88,078)	(86,348)	-	-	-	-
Debt Principal Repayment	1,324	2,775	6,590	19,312	19,369	19,430	19,492
Transfer to/(from) Reserves	51,375	(87,095)	(75,874)	11,889	12,371	12,863	13,350
Transfer to/(from) Appropriated Surplus	1,730	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(21,015)	(22,745)	-	-	-	-
Unfunded Amortization	(8,964)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other	279,518	683,961	453,962	26,080	26,619	27,172	27,721

Woodcreek Park Waste Water Plant (Surplus)/Deficit:

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Capital Project Summary

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2025	2025	2026	2027	2028	2029	2030
CP1345	Woodcreek Park WWTP System Upgrade	234,053	849,984	618,612	-	-	-	-
CP1365	Woodcreek Park-WWTP Collection System Designs	-	18,924	18,924	-	-	-	-
Capital Projects Total:		234,053	868,908	637,536				

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Sunnyside Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Sunnyside Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
383		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		-	-	-	-	-	-	-
Total Revenues		15,692	13,422	14,522	15,622	15,622	15,622	15,622
Expenses								
Administration		2,532	2,528	658	658	658	658	658
Wages and Benefits		706	2,118	2,175	2,218	2,218	2,218	2,218
Operating		195	11,593	11,593	869	869	869	869
Debt Charges - Interest		1	5	8	16	12	8	4
Total Expenses		3,434	16,244	14,434	3,761	3,757	3,753	3,749
Other								
Capital Expenditures		-	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		149	150	52	128	132	136	140
Transfer to/(from) Reserves		12,096	(2,972)	36	11,733	11,733	11,733	11,733
Total Other		12,245	(2,822)	88	11,861	11,865	11,869	11,873
Sunnyside Waste Water Plant (Surplus)/Deficit:		(13)	-	-	-	-	-	-

384 Jolly Roger Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		9,360	9,412	10,912	12,462	12,462	12,462	12,462
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	-	-	-	-	-	-
Total Revenues		47,856	41,962	43,462	45,012	45,012	45,012	45,012
Expenses								
Administration		4,800	4,802	3,833	3,833	3,833	3,833	3,833
Wages and Benefits		7,554	12,310	12,641	12,894	12,894	12,894	12,894
Operating		46,731	50,239	16,800	15,151	15,151	15,151	15,151
Debt Charges - Interest		13	20	70	141	109	75	40
Amortization of Tangible Capital Assets		1,548	1,547	1,547	1,547	1,547	1,547	1,547
Total Expenses		60,646	68,918	34,891	33,566	33,534	33,500	33,465
Other								
Debt Principal Repayment		661	653	468	1,146	1,178	1,212	1,247
Transfer to/(from) Reserves		(11,913)	(26,062)	9,650	11,847	11,847	11,847	11,847
Unfunded Amortization		(1,548)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other		(12,800)	(26,956)	8,571	11,446	11,478	11,512	11,547
Jolly Roger Waste Water Plant (Surplus)/Deficit:		(10)	-	-	-	-	-	-

385 **Secret Cove Waste Water Plant**

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Secret Cove Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
385		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	-	-	-	-	-	-
Total Revenues		49,126	46,394	47,586	50,586	50,586	50,586	50,586
Expenses								
Administration		4,992	4,996	3,730	3,730	3,730	3,730	3,730
Wages and Benefits		10,422	12,413	12,746	13,000	13,000	13,000	13,000
Operating		45,882	51,156	17,856	13,856	13,856	13,856	13,856
Debt Charges - Interest		13	20	83	168	129	89	48
Amortization of Tangible Capital Assets		1,620	1,615	1,615	1,615	1,615	1,615	1,615
Total Expenses		62,929	70,200	36,030	32,369	32,330	32,290	32,249
Other								
Debt Principal Repayment		661	653	556	1,362	1,401	1,441	1,483
Transfer to/(from) Reserves		(12,848)	(22,844)	12,615	18,470	18,470	18,470	18,469
Unfunded Amortization		(1,620)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other		(13,807)	(23,806)	11,556	18,217	18,256	18,296	18,337
Secret Cove Waste Water Plant (Surplus)/Deficit:		(4)	-	-	-	-	-	-

386 Lee Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		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	71,190	71,190	71,190	71,190	71,190
Investment Income		35,560	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		31,708	-	-	-	-	-	-
Internal Recoveries		48	-	-	-	-	-	-
Total Revenues		191,555	121,448	141,942	150,742	150,742	150,742	150,742
Expenses								
Administration		6,816	6,814	5,760	5,760	5,760	5,760	5,760
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	169	342	263	181	97
Amortization of Tangible Capital Assets		5,887	8,892	1,397	1,397	1,397	1,397	1,397
Total Expenses		71,963	83,107	71,316	71,938	71,859	71,777	71,693
Other								
Capital Expenditures		6,818	277,686	376,773	12,139	12,139	12,139	12,139
Proceeds from Sale of TCA		(39,708)	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	(110,000)	-	-	-	-
Debt Principal Repayment		661	653	1,133	2,777	2,856	2,938	3,022
Transfer to/(from) Reserves		125,997	(231,106)	(195,883)	65,285	65,285	65,285	65,285
Transfer to/(from) Accumulated Surplus		31,708	-	-	-	-	-	-
Unfunded Amortization		(5,887)	(8,892)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
Total Other		119,589	38,341	70,626	78,804	78,883	78,965	79,049
Lee Bay Waste Water Plant (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2025	2025	2026	2027	2028	2029	2030
CP1378	Filter Commissioning	-	86,676	74,520	-	-	-	-
CP1406	Generator Replacement	6,818	81,000	74,184	-	-	-	-
CP1427	Electrical Upgrades	-	109,992	110,004	-	-	-	-
CP1478	WWTP Vehicle Replacement	-	-	110,004	-	-	-	-
Capital Projects Total:		6,818	277,668	368,712				

387 Square Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		34,128	34,131	38,781	43,431	43,431	43,431	43,431
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	3,584
Internal Recoveries		70	-	-	-	-	-	-
Total Revenues		153,935	144,691	139,703	144,726	145,111	145,507	145,915
Expenses								
Administration		13,020	13,019	9,442	9,442	9,442	9,442	9,442
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	7,646	7,849	7,757	7,660	7,562
Amortization of Tangible Capital Assets		44,832	42,682	44,830	44,830	44,830	44,830	44,830
Total Expenses		134,190	155,235	140,444	141,400	141,308	141,211	141,113
Other								
Capital Expenditures		-	410	417	428	428	428	428
Debt Principal Repayment		13,403	13,387	13,773	16,075	16,552	17,044	17,550
Transfer to/(from) Reserves		50,599	17,843	29,899	31,653	31,653	31,654	31,654
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)
Total Other		19,765	(10,544)	(741)	3,326	3,803	4,296	4,802
Square Bay Waste Water Plant (Surplus)/Deficit:		20	-	-	-	-	-	-

Capital Project Summary

Square Bay Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387	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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388		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	22,000
Government Transfers	-	751,997	751,997	-	-	-	-	-
User Fees & Service Charges	58,511	57,089	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income	6,611	-	-	-	-	-	-	-
Internal Recoveries	45	-	-	-	-	-	-	-
Total Revenues	87,163	831,086	831,086	79,089	79,089	79,089	79,089	79,089
Expenses								
Administration	5,280	5,275	4,894	4,894	4,894	4,894	4,894	4,894
Wages and Benefits	8,503	23,437	24,064	24,544	24,544	24,544	24,544	24,544
Operating	35,643	30,274	30,268	26,268	26,268	26,268	26,268	26,268
Debt Charges - Interest	13	600	92	1,703	2,294	1,701	1,113	1,113
Amortization of Tangible Capital Assets	3,792	3,764	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	53,231	63,350	63,082	61,173	61,764	61,171	60,583	60,583
Other								
Capital Expenditures	242	1,040,003	1,039,080	14,398	14,398	14,398	14,398	14,398
Proceeds from Long Term Debt	-	(100,033)	(96,119)	-	-	-	-	-
Debt Principal Repayment	661	3,987	615	12,721	20,774	20,819	20,864	20,864
Transfer to/(from) Reserves	32,915	(34,521)	(29,958)	(5,439)	(14,083)	(13,535)	(12,992)	(12,992)
Transfer to/(from) Appropriated Surplus	3,914	-	-	-	-	-	-	-
Transfer to/(from) Other Funds	-	(137,936)	(141,850)	-	-	-	-	-
Unfunded Amortization	(3,791)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	33,941	767,736	768,004	17,916	17,325	17,918	18,506	18,506
Langdale Waste Water Plant (Surplus)/Deficit:	9	-	-	-	-	-	-	-

Capital Project Summary

Langdale Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388		2025	2025	2026	2027	2028	2029	2030
CP1337	Langdale Wastewater Treatment System Upgrade	242	1,024,968	1,024,968	-	-	-	-
Capital Projects Total:		242	1,024,968	1,024,968				

389 Canoe Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389		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	6,897	6,897	6,897	6,897	6,897
Investment Income		983	-	-	-	-	-	-
Internal Recoveries		3	-	-	-	-	-	-
Total Revenues		12,709	11,655	13,140	13,640	13,640	13,640	13,640
Expenses								
Administration		912	917	518	518	518	518	518
Wages and Benefits		1,250	2,782	3,218	2,960	2,960	2,960	2,960
Operating		4,752	5,685	2,243	741	741	741	741
Debt Charges - Interest		1	5	21	25	19	13	7
Amortization of Tangible Capital Assets		1,764	1,760	1,760	1,760	1,760	1,760	1,760
Total Expenses		8,679	11,149	7,760	6,004	5,998	5,992	5,986
Other								
Debt Principal Repayment		149	150	82	200	205	211	217
Transfer to/(from) Reserves		5,626	2,116	7,058	9,196	9,197	9,197	9,197
Unfunded Amortization		(1,764)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other		4,011	506	5,380	7,636	7,642	7,648	7,654
Canoe Rd Waste Water Plant (Surplus)/Deficit:		(19)	-	-	-	-	-	-

390 Merrill Crescent Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		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	-	-	-	-	-	-
Total Revenues		38,169	34,976	35,676	36,376	36,376	36,376	36,376
Expenses								
Administration		1,956	1,956	1,881	1,881	1,881	1,881	1,881
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	74	151	116	80	43
Amortization of Tangible Capital Assets		2,052	2,048	2,048	2,048	2,048	2,048	2,048
Total Expenses		25,655	22,205	24,836	25,145	25,110	25,074	25,037
Other								
Capital Expenditures		1,476	30,308	27,351	3,161	3,161	3,161	3,161
Debt Principal Repayment		661	653	500	1,226	1,260	1,297	1,334
Transfer to/(from) Reserves		13,174	14,166	9,289	8,892	8,893	8,892	8,892
Transfer to/(from) Other Funds		(748)	(30,308)	(24,252)	-	-	-	-
Unfunded Amortization		(2,052)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other		12,511	12,771	10,840	11,231	11,266	11,302	11,339
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2025	2025	2026	2027	2028	2029	2030
CP1377	Merril Crescent Electrical Replacement	1,476	30,312	24,252	-	-	-	-
Capital Projects Total:		1,476	30,312	24,252				

391 Curran Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		29,016	29,016	32,616	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	-	-	-	-	-	-
Total Revenues		82,123	72,834	77,177	80,777	80,777	80,777	80,777
Expenses								
Administration		4,320	4,318	4,075	4,075	4,075	4,075	4,075
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	107	217	167	115	62
Amortization of Tangible Capital Assets		6,264	6,261	6,261	6,261	6,261	6,261	6,261
Total Expenses		43,082	50,706	50,259	50,704	50,654	50,602	50,549
Other								
Capital Expenditures		-	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		661	653	720	1,764	1,814	1,866	1,920
Transfer to/(from) Reserves		44,638	27,736	32,459	34,570	34,570	34,570	34,569
Unfunded Amortization		(6,264)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other		39,035	22,128	26,918	30,073	30,123	30,175	30,228
Curran Rd Waste Water Plant (Surplus)/Deficit:		(6)	-	-	-	-	-	-

392 Roberts Creek Co-Housing Treatment Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Roberts Creek Co-Housing Treatment Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
392		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	-	-	-	-	-	-
Total Revenues		62,097	57,582	59,132	60,682	62,232	62,232	62,232
Expenses								
Administration		3,924	3,927	3,452	3,452	3,452	3,452	3,452
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	72	147	113	78	42
Amortization of Tangible Capital Assets		7,680	7,677	7,677	7,677	7,677	7,677	7,677
Total Expenses		33,403	44,280	44,372	44,732	44,698	44,663	44,627
Other								
Capital Expenditures		-	-	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		1,324	1,307	486	1,192	1,226	1,261	1,297
Transfer to/(from) Reserves		35,039	19,672	21,951	22,435	23,985	23,985	23,985
Unfunded Amortization		(7,680)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other		28,683	13,302	14,760	15,950	17,534	17,569	17,605
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		(11)	-	-	-	-	-	-

393 Lillies Lake Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		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	35,448	35,448	35,448	35,448	35,448
Investment Income		2,873	-	-	-	-	-	-
Internal Recoveries		24	-	-	-	-	-	-
Total Revenues		45,695	42,283	47,164	48,614	48,614	48,614	48,614
Expenses								
Administration		3,600	3,599	3,111	3,111	3,111	3,111	3,111
Wages and Benefits		11,800	13,399	13,760	14,035	14,035	14,035	14,035
Operating		12,840	17,956	17,995	13,995	13,995	13,995	13,995
Debt Charges - Interest		13	20	98	198	153	105	56
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		33,113	39,834	39,824	36,199	36,154	36,106	36,057
Other								
Capital Expenditures		1,729	17,162	15,469	1,457	1,457	1,457	1,457
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		661	653	657	1,611	1,656	1,704	1,753
Transfer to/(from) Reserves		15,045	(10,506)	(3,926)	14,207	14,207	14,207	14,207
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		12,575	2,449	7,340	12,415	12,460	12,508	12,557
Lillies Lake Waste Water Plant (Surplus)/Deficit:		(7)	-	-	-	-	-	-

Capital Project Summary

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2025	2025	2026	2027	2028	2029	2030
CP1315	System Repairs & Upgrades	1,729	15,768	14,040	-	-	-	-
Capital Projects Total:		1,729	15,768	14,040				

394 Painted Boat Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Painted Boat Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394		2025	2025	2026	2027	2028	2029	2030
Revenues								
Frontage & Parcel Taxes		14,916	14,012	16,566	18,216	18,216	18,216	18,216
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	-	-	-	-	-	-
Total Revenues		45,044	38,289	40,843	42,493	42,493	42,493	42,493
Expenses								
Administration		2,472	2,472	2,525	2,525	2,525	2,525	2,525
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	73	147	113	78	42
Amortization of Tangible Capital Assets		7,692	7,687	7,687	7,687	7,687	7,687	7,687
Total Expenses		28,070	31,551	31,835	32,113	32,079	32,044	32,008
Other								
Debt Principal Repayment		661	653	487	1,194	1,228	1,263	1,300
Transfer to/(from) Reserves		24,013	13,772	16,208	16,873	16,873	16,873	16,872
Unfunded Amortization		(7,692)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other		16,982	6,738	9,008	10,380	10,414	10,449	10,485
Painted Boat Waste Water Plant (Surplus)/Deficit:		8	-	-	-	-	-	-

Capital Project Summary

Painted Boat Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394	2025	2025	2026	2027	2028	2029	2030
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

395

Sakinaw Ridge Waste Water Plant



About:

Operates a community package treatment plant and septic disposal system.

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395		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	18,531	18,531	18,531	18,531	18,531
Investment Income		4,935	-	-	-	-	-	-
Internal Recoveries		23	-	-	-	-	-	-
Total Revenues		49,270	42,710	44,034	44,034	44,034	44,034	44,034
Expenses								
Administration		4,308	4,309	3,591	3,591	3,591	3,591	3,591
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	78	158	121	83	45
Amortization of Tangible Capital Assets		16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses		35,715	46,466	46,294	46,709	46,672	46,634	46,596
Other								
Debt Principal Repayment		1,322	1,306	522	1,280	1,317	1,355	1,393
Transfer to/(from) Reserves		28,364	11,065	13,345	12,172	12,172	12,172	12,172
Transfer to/(from) Accumulated Surplus		-	-	-	-	-	-	-
Unfunded Amortization		(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other		13,558	(3,756)	(2,260)	(2,675)	(2,638)	(2,600)	(2,562)
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:		3	-	-	-	-	-	-

Capital Project Summary

Sakinaw Ridge Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395	2025	2025	2026	2027	2028	2029	2030
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-



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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	17,113	20,623	21,848	25,191	31,000	5,809	23.06%
Area B - Halfmoon Bay	14,328	17,610	18,098	21,708	26,411	4,703	21.66%
Area D - Roberts Creek	10,823	13,398	13,765	16,144	19,991	3,847	23.83%
Area E - Elphinstone	8,315	10,408	10,606	12,869	16,044	3,175	24.67%
Area F - West Howe Sound	13,900	16,649	17,717	21,440	26,812	5,372	25.06%
Member Municipalities							
District of Sechelt	30,150	38,961	38,869	45,983	56,514	10,531	22.90%
Town of Gibsons	13,288	16,935	17,398	21,361	26,661	5,300	24.81%
shishálh Nation Government District	2,161	2,553	2,698	3,301	4,307	1,006	30.48%
Net Taxes Levied	110,079	137,137	141,000	167,998	207,740	39,742	23.66%
Limit by law	563,421	563,421	559,919	567,797	558,180		

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

	2022	2023	2024	2025	2026
Residential [01]	.53	.60	.62	.72	.90
Utilities [02]	1.87	2.09	2.15	2.51	3.15
Major Industry [04]	1.82	2.03	2.09	2.44	3.06
Light Industry [05]	1.82	2.03	2.09	2.44	3.06
Business and Other [06]	1.31	1.46	1.51	1.76	2.21
Managed Forest Land [07]	1.60	1.79	1.85	2.16	2.70
Rec/Non Profit [08]	.53	.60	.62	.72	.90
Farm [09]	.53	.60	.62	.72	.90

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400	2025	2025	2026	2027	2028	2029	2030
Revenues							
Grants in Lieu of Taxes	6	-	-	-	-	-	-
Tax Requisitions	168,000	168,998	207,740	212,074	307,514	209,255	207,846
User Fees & Service Charges	81,416	61,134	61,134	61,134	61,134	61,134	61,134
Investment Income	17,747	-	-	-	-	-	-
Internal Recoveries	142	-	-	-	-	-	-
Other Revenue	50	-	-	-	-	-	-
Total Revenues	267,361	230,132	268,874	273,208	368,648	270,389	268,980
Expenses							
Administration	19,320	19,315	22,666	22,666	22,666	22,666	22,666
Wages and Benefits	63,994	83,764	101,305	103,333	200,171	103,333	103,333
Operating	89,797	74,069	74,123	74,123	74,123	74,123	74,123
Debt Charges - Interest	-	5,621	5,965	5,106	3,708	2,287	878
Amortization of Tangible Capital Assets	4,140	4,144	4,144	4,144	4,144	4,144	4,144
Total Expenses	177,251	186,913	208,203	209,372	304,812	206,553	205,144
Other							
Capital Expenditures	331,320	495,713	192,449	-	-	-	-
Proceeds from Long Term Debt	-	(283,634)	(249,898)	-	-	-	-
Debt Principal Repayment	-	28,363	45,815	49,980	49,980	49,980	49,980
Transfer to/(from) Reserves	(168,459)	(182,913)	18,000	18,000	18,000	18,000	18,000
Transfer to/(from) Appropriated Surplus	33,736	-	-	-	-	-	-
Transfer to/(from) Other Funds	(102,349)	(10,166)	58,449	-	-	-	-
Unfunded Amortization	(4,140)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)
Total Other	90,108	43,219	60,671	63,836	63,836	63,836	63,836
Cemetery (Surplus)/Deficit:	(2)	-	-	-	-	-	-

Capital Project Summary

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400	2025	2025	2026	2027	2028	2029	2030
CP1368 Seaview Cemetary Expansion	331,320	495,708	192,444	-	-	-	-
Capital Projects Total:	331,320	495,708	192,444				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	170,857	178,611	189,012	197,255	231,111	33,856	17.16%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	170,857	178,611	189,012	197,255	231,111	33,856	17.16%
Limit by law	992,531	992,531	1,020,314	1,005,413	985,206		

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	6.71
Utilities [02]	18.68	18.11	18.64	19.69	23.50
Major Industry [04]	-	-	-	-	-
Light Industry [05]	18.15	17.60	18.10	19.13	22.83
Business and Other [06]	13.08	12.68	13.04	13.78	16.45
Managed Forest Land [07]	16.01	15.53	15.97	16.88	20.14
Rec/Non Profit [08]	5.34	5.18	5.32	5.63	6.71
Farm [09]	5.34	5.18	5.32	5.63	6.71

Pender Harbour Health Clinic		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
410		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		197,256	197,255	231,111	231,111	231,111	231,111	231,111
Investment Income		2,012	-	-	-	-	-	-
Internal Recoveries		165	-	-	-	-	-	-
Total Revenues		199,433	197,255	231,111	231,111	231,111	231,111	231,111
Expenses								
Administration		7,872	7,868	8,364	8,364	8,364	8,364	8,364
Operating		185,610	185,040	217,747	217,747	217,747	217,747	217,747
Total Expenses		193,482	192,908	226,111	226,111	226,111	226,111	226,111
Other								
Transfer to/(from) Reserves		6,612	5,000	5,000	5,000	5,000	5,000	5,000
Prior Year (Surplus)/Deficit		(652)	(653)	-	-	-	-	-
Total Other		5,960	4,347	5,000	5,000	5,000	5,000	5,000
Pender Harbour Health Clinic (Surplus)/Deficit:		9	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	29,821	31,111	33,369	30,655	31,169	514	1.68%
Area B - Halfmoon Bay	24,968	26,567	27,641	26,417	26,554	137	0.52%
Area D - Roberts Creek	18,860	20,212	21,024	19,646	20,100	454	2.31%
Area E - Elphinstone	14,490	15,702	16,199	15,661	16,131	470	3.00%
Area F - West Howe Sound	24,222	25,117	27,059	26,091	26,958	867	3.32%
Member Municipalities							
District of Sechelt	52,538	58,777	59,366	55,958	56,821	863	1.54%
Town of Gibsons	23,155	25,548	26,572	25,995	26,806	811	3.12%
shishálh Nation Government District	3,766	3,852	4,121	4,017	4,331	314	7.82%
Net Taxes Levied	191,820	206,885	215,351	204,440	208,869	4,429	2.17%

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	.91
Utilities [02]	3.26	3.16	3.29	3.06	3.17
Major Industry [04]	3.17	3.07	3.20	2.97	3.08
Light Industry [05]	3.17	3.07	3.20	2.97	3.08
Business and Other [06]	2.28	2.21	2.30	2.14	2.22
Managed Forest Land [07]	2.80	2.70	2.82	2.62	2.72
Rec/Non Profit [08]	.93	.90	.94	.87	.91
Farm [09]	.93	.90	.94	.87	.91

Regional Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
500		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		12	-	-	-	-	-	-
Tax Requisitions		204,444	204,440	208,869	211,859	211,875	211,892	211,909
User Fees & Service Charges		1,833	430	430	430	430	430	430
Investment Income		14,076	-	-	-	-	-	-
Internal Recoveries		230	-	-	-	-	-	-
Other Revenue		121,132	154,870	119,478	-	-	-	-
Total Revenues		341,727	359,740	328,777	212,289	212,305	212,322	212,339
Expenses								
Administration		54,768	54,763	49,829	49,829	49,829	49,829	49,829
Wages and Benefits		91,116	139,315	148,675	151,649	151,649	151,649	151,649
Operating		136,156	165,662	130,273	10,811	10,827	10,844	10,861
Total Expenses		282,040	359,740	328,777	212,289	212,305	212,322	212,339
Other								
Transfer to/(from) Reserves		59,691	-	-	-	-	-	-
Total Other		59,691	-	-	-	-	-	-
Regional Planning (Surplus)/Deficit:		4	-	-	-	-	-	-

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	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour	333,288	358,493	510,389	511,066	545,021	33,955	6.64%	28.23%
Area B - Halfmoon Bay	261,341	286,640	395,469	412,418	434,614	22,196	5.38%	22.51%
Area D - Roberts Creek	210,788	232,895	321,568	327,532	351,466	23,934	7.31%	18.20%
Area E - Elphinstone	161,949	180,928	247,774	261,088	282,068	20,980	8.04%	14.61%
Area F - West Howe Sound	183,075	199,434	284,479	300,897	317,492	16,595	5.52%	16.44%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shishálh Nation Government District								
Net Taxes Levied	1,150,441	1,258,389	1,759,679	1,813,001	1,930,661	117,660	6.49%	100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	10.41	10.39	14.38	14.58	15.83
Utilities [02]	36.45	36.36	50.32	51.02	55.42
Major Industry [04]	35.40	35.32	48.88	49.56	53.84
Light Industry [05]	35.40	35.32	48.88	49.56	53.84
Business and Other [06]	25.51	25.45	35.22	35.71	38.79
Managed Forest Land [07]	31.24	31.16	43.13	43.73	47.50
Rec/Non Profit [08]	10.41	10.39	14.38	14.58	15.83
Farm [09]	10.41	10.39	14.38	14.58	15.83

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		1,813,001	1,813,001	1,930,661	1,406,513	1,406,614	1,406,717	1,406,822
Government Transfers		94,384	244,383	150,000	-	-	-	-
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	10,000	-	-	-	-
Total Revenues		2,281,347	2,375,025	2,381,648	1,701,591	1,701,692	1,701,795	1,701,900
Expenses								
Administration		314,076	314,072	266,781	266,781	266,781	266,781	266,781
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	955,926	71,857	71,958	72,061	72,166
Amortization of Tangible Capital Assets		-	-	-	-	-	-	-
Total Expenses		2,208,462	2,854,698	2,819,319	1,701,591	1,701,692	1,701,795	1,701,900
Other								
Transfer to/(from) Reserves		71,723	(429,673)	(387,671)	-	-	-	-
Transfer to/(from) Appropriated Surplus		3,383	-	-	-	-	-	-
Transfer to/(from) Other Funds		(2,215)	(50,000)	(50,000)	-	-	-	-
Unfunded Amortization		-	-	-	-	-	-	-
Total Other		72,891	(479,673)	(437,671)	-	-	-	-
Rural Planning Services (Surplus)/Deficit:		6	-	-	-	-	-	-

506 **Geographic Information Services**



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2025	2025	2026	2027	2028	2029	2030
Revenues								
User Fees & Service Charges		35,813	20,500	20,500	20,500	20,500	20,500	20,500
Investment Income		13,815	-	-	-	-	-	-
Internal Recoveries		337,280	336,954	346,823	372,245	372,245	372,245	372,245
Total Revenues		386,908	357,454	367,323	392,745	392,745	392,745	392,745
Expenses								
Wages and Benefits		291,763	292,228	307,097	317,519	317,519	317,519	317,519
Operating		60,606	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets		27,111	11,548	18,728	18,728	18,728	18,728	18,728
Total Expenses		379,480	369,002	391,051	401,473	401,473	401,473	401,473
Other								
Capital Expenditures		-	-	-	60,000	-	-	60,000
Transfer to/(from) Reserves		34,531	-	(5,000)	(50,000)	10,000	10,000	(50,000)
Unfunded Amortization		(27,111)	(11,548)	(18,728)	(18,728)	(18,728)	(18,728)	(18,728)
Total Other		7,420	(11,548)	(23,728)	(8,728)	(8,728)	(8,728)	(8,728)
Geographic Information Services (Surplus)/Deficit:		(8)	-	-	-	-	-	-

Capital Project Summary

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

510 Civic Addressing



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

Source of Funding: User Fees

Taxation Impact

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

Civic Addressing	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
510	2025	2025	2026	2027	2028	2029	2030
Revenues							
User Fees & Service Charges	27,975	34,572	35,149	35,721	35,721	35,721	35,721
Investment Income	7,867	-	-	-	-	-	-
Internal Recoveries	27	-	-	-	-	-	-
Total Revenues	35,869	34,572	35,149	35,721	35,721	35,721	35,721
Expenses							
Administration	4,344	4,341	4,167	4,167	4,167	4,167	4,167
Wages and Benefits	17,290	27,870	28,621	29,193	29,193	29,193	29,193
Operating	458	2,361	2,361	2,361	2,361	2,361	2,361
Total Expenses	22,092	34,572	35,149	35,721	35,721	35,721	35,721
Other							
Capital Expenditures	-	-	-	15,000	-	-	15,000
Transfer to/(from) Reserves	13,782	-	-	(15,000)	-	-	(15,000)
Total Other	13,782	-	-	-	-	-	-
Civic Addressing (Surplus)/Deficit:	5	-	-	-	-	-	-

Capital Project Summary

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

515 Heritage Conservation Service



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1077 - Heritage Conservation Service

Basis of Apportionment: Land & Improvements

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

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							26.07%
Area B - Halfmoon Bay							21.25%
Area D - Roberts Creek							16.76%
Area E - Elphinstone							13.44%
Area F - West Howe Sound							22.49%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied							100.00%

Limit by law

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

	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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
515		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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	(238)	2,180					24.89%
Area B - Halfmoon Bay	(199)	1,861					21.20%
Area D - Roberts Creek	-151	1,416					16.05%
Area E - Elphinstone	(116)	1,100					12.88%
Area F - West Howe Sound	(193)	1,760					21.52%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District	(30)	270					3.46%
Net Taxes Levied	(927)	8,586					100.00%

Limit by law

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

	2022	2023	2024	2025	2026
Residential [01]	(.01)	.06	-	-	-
Utilities [02]	(.03)	.22	-	-	-
Major Industry [04]	(.03)	.21	-	-	-
Light Industry [05]	(.03)	.21	-	-	-
Business and Other [06]	(.02)	.15	-	-	-
Managed Forest Land [07]	(.02)	.19	-	-	-
Rec/Non Profit [08]	(.01)	.06	-	-	-
Farm [09]	(.01)	.06	-	-	-

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
User Fees & Service Charges		1,327,525	1,062,884	1,099,271	1,116,624	1,116,698	1,116,773	1,116,850
Investment Income		69,790	-	-	-	-	-	-
Internal Recoveries		797	-	-	-	-	-	-
Other Revenue		7,210	600	600	600	600	600	600
Total Revenues		1,405,322	1,063,484	1,099,871	1,117,224	1,117,298	1,117,373	1,117,450
Expenses								
Administration		169,212	169,210	154,098	154,098	154,098	154,098	154,098
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
Total Expenses		1,024,096	1,074,024	1,109,926	1,127,279	1,127,353	1,127,428	1,127,505
Other								
Transfer to/(from) Reserves		397,360	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)
Total Other		381,234	(10,540)	(10,055)	(10,055)	(10,055)	(10,055)	(10,055)
Building Inspection Services (Surplus)/Deficit:		8	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	80,517	38,746	83,548	(17,612)	30,590	48,202 (273.69%)	100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	80,517	38,746	83,548	(17,612)	30,590	48,202 (273.69%)	100.00%
Limit by law	218,357	218,357	224,469	221,191	216,745		

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)	.89
Utilities [02]	8.80	3.93	8.24	(1.76)	3.11
Major Industry [04]	-	-	-	-	-
Light Industry [05]	8.55	3.82	8.00	(1.71)	3.02
Business and Other [06]	6.16	2.75	5.77	(1.23)	2.18
Managed Forest Land [07]	7.55	3.37	7.06	(1.51)	2.67
Rec/Non Profit [08]	2.52	1.12	2.35	(.50)	.89
Farm [09]	2.52	1.12	2.35	(.50)	.89

Economic Development Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
531		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	(17,616)	(17,612)	30,590	3,731	3,731	3,731	3,731
	Investment Income	172	-	-	-	-	-	-
	Internal Recoveries	34	-	-	-	-	-	-
	Total Revenues	(17,410)	(17,612)	30,590	3,731	3,731	3,731	3,731
Expenses								
	Administration	3,756	3,754	1,731	1,731	1,731	1,731	1,731
	Wages and Benefits	(1)	-	-	-	-	-	-
	Operating	29,091	37,880	37,856	2,000	2,000	2,000	2,000
	Total Expenses	32,846	41,634	39,587	3,731	3,731	3,731	3,731
Other								
	Transfer to/(from) Appropriated Surplus	(57,284)	(57,285)	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(1,960)	(1,961)	(8,997)	-	-	-	-
	Total Other	(59,244)	(59,246)	(8,997)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	49,890	7,884	48,230	(43,178)	604	43,782 (101.40%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	49,890	7,884	48,230	(43,178)	604	43,782 (101.40%)	100.00%
Limit by law	155,494	155,494	153,922	157,348	150,873		

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

Economic Development Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
532		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		16	-	-	-	-	-	-
Tax Requisitions		(43,176)	(43,178)	604	2,411	2,411	2,411	2,411
Investment Income		39	-	-	-	-	-	-
Internal Recoveries		8	-	-	-	-	-	-
Total Revenues		(43,113)	(43,178)	604	2,411	2,411	2,411	2,411
Expenses								
Administration		2,256	2,257	411	411	411	411	411
Wages and Benefits		(1)	-	-	-	-	-	-
Operating		326	8,661	8,592	2,000	2,000	2,000	2,000
Total Expenses		2,581	10,918	9,003	2,411	2,411	2,411	2,411
Other								
Transfer to/(from) Appropriated Surplus		(51,728)	(51,727)	-	-	-	-	-
Prior Year (Surplus)/Deficit		(2,369)	(2,369)	(8,399)	-	-	-	-
Total Other		(54,097)	(54,096)	(8,399)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	43,271	7,032	43,635	(39,103)	186	39,289 (100.48%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	43,271	7,032	43,635	(39,103)	186	39,289 (100.48%)	100.00%
Limit by law	149,330	149,330	148,933	149,686	147,750		

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)	.01
Utilities [02]	7.48	1.10	6.83	(6.09)	.03
Major Industry [04]	7.27	1.07	6.63	(5.92)	.03
Light Industry [05]	7.27	1.07	6.63	(5.92)	.03
Business and Other [06]	5.24	.77	4.78	(4.26)	.02
Managed Forest Land [07]	6.41	.94	5.85	(5.22)	.03
Rec/Non Profit [08]	2.14	.31	1.95	(1.74)	.01
Farm [09]	2.14	.31	1.95	(1.74)	.01

Economic Development Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
533		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	(39,108)	(39,103)	186	2,359	2,359	2,359	2,359
	Investment Income	34	-	-	-	-	-	-
	Internal Recoveries	7	-	-	-	-	-	-
	Total Revenues	(39,067)	(39,103)	186	2,359	2,359	2,359	2,359
Expenses								
	Administration	2,028	2,033	359	359	359	359	359
	Wages and Benefits	(1)	-	-	-	-	-	-
	Operating	(137)	7,518	7,525	2,000	2,000	2,000	2,000
	Total Expenses	1,890	9,551	7,884	2,359	2,359	2,359	2,359
Other								
	Transfer to/(from) Appropriated Surplus	(46,836)	(46,837)	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(1,817)	(1,817)	(7,698)	-	-	-	-
	Total Other	(48,653)	(48,654)	(7,698)	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(7,696)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	32,690	7,675	32,089	(22,255)	3,451	25,706 (115.51%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	32,690	7,675	32,089	(22,255)	3,451	25,706 (115.51%)	100.00%
Limit by law	171,446	171,446	169,711	176,002	174,568		

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)	.19
Utilities [02]	7.36	1.54	6.52	(4.35)	.68
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.15	1.50	6.33	(4.22)	.66
Business and Other [06]	5.15	1.08	4.56	(3.04)	.47
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.10	.44	1.86	(1.24)	.19

Economic Development Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
534		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		(22,260)	(22,255)	3,451	2,419	2,419	2,419	2,419
Investment Income		40	-	-	-	-	-	-
Internal Recoveries		8	-	-	-	-	-	-
Total Revenues		(22,212)	(22,255)	3,451	2,419	2,419	2,419	2,419
Expenses								
Administration		1,512	1,511	419	419	419	419	419
Wages and Benefits		(1)	-	-	-	-	-	-
Operating		3,051	8,836	8,868	2,000	2,000	2,000	2,000
Total Expenses		4,562	10,347	9,287	2,419	2,419	2,419	2,419
Other								
Transfer to/(from) Appropriated Surplus		(30,828)	(30,827)	-	-	-	-	-
Prior Year (Surplus)/Deficit		(1,776)	(1,775)	(5,836)	-	-	-	-
Total Other		(32,604)	(32,602)	(5,836)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	52,140	10,269	53,632	(37,283)	4,977	42,260 (113.35%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	52,140	10,269	53,632	(37,283)	4,977	42,260 (113.35%)	100.00%
Limit by law	234,017	234,017	240,222	246,960	244,648		

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)	.17
Utilities [02]	7.02	1.29	6.52	(4.37)	.59
Major Industry [04]	6.82	1.25	6.33	(4.25)	.57
Light Industry [05]	6.82	1.25	6.33	(4.25)	.57
Business and Other [06]	4.91	.90	4.56	(3.06)	.41
Managed Forest Land [07]	6.02	1.11	5.59	(3.75)	.50
Rec/Non Profit [08]	2.01	.37	1.86	(1.25)	.17
Farm [09]	2.01	.37	1.86	(1.25)	.17

Economic Development Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
535		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	(37,284)	(37,283)	4,977	2,589	2,589	2,589	2,589
	Investment Income	57	-	-	-	-	-	-
	Internal Recoveries	12	-	-	-	-	-	-
	Total Revenues	(37,215)	(37,283)	4,977	2,589	2,589	2,589	2,589
Expenses								
	Administration	2,388	2,386	589	589	589	589	589
	Wages and Benefits	(1)	-	-	-	-	-	-
	Operating	4,402	12,605	12,659	2,000	2,000	2,000	2,000
	Total Expenses	6,789	14,991	13,248	2,589	2,589	2,589	2,589
Other								
	Transfer to/(from) Appropriated Surplus	(50,428)	(50,427)	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(1,847)	(1,847)	(8,271)	-	-	-	-
	Total Other	(52,275)	(52,274)	(8,271)	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		(8,271)	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							14.92%
Area B - Halfmoon Bay							12.71%
Area D - Roberts Creek							9.62%
Area E - Elphinstone							7.72%
Area F - West Howe Sound							12.91%
Member Municipalities							
District of Sechelt							27.20%
Town of Gibsons							12.83%
shishálh Nation Government District							2.07%
Net Taxes Levied							100.00%
Limit by law	1,217,816	1,356,385	1,347,953	1,366,919	1,343,766		

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		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
540		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
	Total Revenues	166,599	156,339	121,459	121,459	121,459	121,459	121,459
Expenses								
	Administration	23,256	23,257	11,227	11,227	11,227	11,227	11,227
	Wages and Benefits	60,898	83,243	112,614	32,753	32,753	32,753	32,753
	Operating	107,934	243,469	226,633	73,896	73,896	73,896	73,896
	Total Expenses	192,088	349,969	350,474	117,876	117,876	117,876	117,876
Other								
	Development of Land Held for Resale	23,256	219,308	207,278	19,227	19,227	19,227	19,227
	Transfer to/(from) Reserves	(48,743)	(412,938)	(436,293)	(15,644)	(15,644)	(15,644)	(15,644)
	Total Other	(25,487)	(193,630)	(229,015)	3,583	3,583	3,583	3,583
Hillside Development Project (Surplus)/Deficit:		2	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	952,501	1,009,354	1,107,521	1,225,289	1,466,171	240,882	19.66%
Area D - Roberts Creek	601,140	656,690	712,236	765,957	901,840	135,883	17.74%
Area E - Elphinstone	542,961	600,808	650,007	710,837	836,766	125,929	17.72%
Area F - West Howe Sound	762,246	809,430	898,786	1,028,104	1,236,847	208,743	20.30%
Member Municipalities							
District of Sechelt	1,926,431	2,136,358	2,205,264	2,285,796	2,581,913	296,117	12.95%
Town of Gibsons	780,032	867,845	941,384	1,000,283	1,180,838	180,555	18.05%
shishálh Nation Government District	190,009	207,282	232,365	262,690	316,851	54,161	20.62%
Net Taxes Levied	5,755,320	6,287,766	6,747,563	7,278,957	8,521,227	1,242,270	17.07%
Limit by law	16,847,846	18,978,636	18,689,998	19,047,723	18,659,777		

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	121.24
Utilities [02]	332.15	331.99	346.54	366.85	424.35
Major Industry [04]	322.66	322.51	336.64	356.37	412.22
Light Industry [05]	322.66	322.51	336.64	356.37	412.22
Business and Other [06]	232.51	232.39	242.58	256.80	297.04
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	94.87	94.83	99.01	104.81	121.24
Farm [09]	-	-	-	-	-

Community Recreation Facilities		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
615		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		230	-	-	-	-	-	-
Tax Requisitions		7,278,960	7,299,957	8,521,227	8,739,214	9,022,912	8,055,162	8,073,410
Frontage & Parcel Taxes		1,699,800	1,698,073	118,005	-	-	-	-
User Fees & Service Charges		1,872,352	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	-	9,566	19,443	20,242
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
Total Revenues		12,158,547	11,426,411	10,608,726	10,652,093	10,945,357	9,987,484	10,006,531
Expenses								
Administration		1,091,748	1,091,744	1,077,085	1,077,085	1,077,085	1,077,085	1,077,085
Wages and Benefits		4,229,982	4,514,156	4,685,272	4,705,050	4,705,050	4,705,050	4,705,050
Operating		2,048,479	2,294,378	2,441,768	2,154,797	2,150,397	2,150,397	2,150,397
Debt Charges - Interest		766,903	1,057,529	177,034	188,486	172,066	155,410	141,312
Amortization of Tangible Capital Assets		1,118,166	1,028,597	1,048,537	1,048,537	1,048,537	1,048,537	1,048,537
Total Expenses		9,255,278	9,986,404	9,429,696	9,173,955	9,153,135	9,136,479	9,122,381
Other								
Capital Expenditures		1,965,467	8,868,330	7,913,770	1,691,410	3,526,905	475,005	1,067,205
Proceeds from Long Term Debt		(595,394)	(6,080,071)	(5,080,424)	-	(2,385,100)	-	(730,700)
Debt Principal Repayment		1,464,365	1,693,786	637,813	864,339	883,513	847,648	757,810
Transfer to/(from) Reserves		1,984,321	(2,271,241)	(2,002,270)	(29,074)	815,441	576,889	838,372
Transfer to/(from) Appropriated Surplus		232,285	(115,467)	(25,646)	-	-	-	-
Transfer to/(from) Other Funds		(1,027,096)	373,267	784,324	-	-	-	-
Transfer to/(from) Accumulated Surplus		(3,980)	-	-	-	-	-	-
Unfunded Amortization		(1,118,166)	(1,028,597)	(1,048,537)	(1,048,537)	(1,048,537)	(1,048,537)	(1,048,537)
Total Other		2,901,802	1,440,007	1,179,030	1,478,138	1,792,222	851,005	884,150
Community Recreation Facilities (Surplus)/Deficit:		(1,467)	-	-	-	-	-	-

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2025	2025	2026	2027	2028	2029	2030
CP1151	Capital Renewal Fund (GACC)	370,237	1,257,588	1,546,860	54,444	64,716	64,716	64,716
CP1152	Capital Renewal Fund (SAC)	33,095	797,064	1,005,504	20,676	24,576	24,576	24,576
CP1153	Capital Renewal Fund (SCA)	27,010	545,784	578,772	5,592	6,636	6,636	6,636
CP1154	Capital Renewal Fund (GDAF)	45,849	275,772	223,740	2,496	2,964	2,964	2,964
CP1256	SAC Sprinkler System Replacement	65,148	220,200	-	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	900,000	1,014,996	-	-	-	-
CP1348	Fitness Equipment Replacement	103,055	130,200	-	-	-	-	-
CP1349	GACC Roof Replacement	760,862	2,884,800	2,123,940	-	-	-	-
CP1350	SAC Roof Replacement	383,457	1,217,700	834,252	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	34,948	112,296	123,804	-	-	-	-
CP1393	SAC Heat Pump Replacement	89,286	89,820	-	-	-	-	-
CP1419	GACC Direct Digital Controls Replacement	-	374,904	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	-	-	-	-
Capital Projects Total:		1,965,468	8,868,324	7,913,772	83,208	98,892	98,892	98,892

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	594,736	610,918	651,791	695,172	705,567	10,395	1.50%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	594,736	610,918	651,791	695,172	705,567	10,395	1.50%
Limit by law	1,480,947	1,603,434	1,624,504	1,620,272	1,585,179		

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	66.94
Utilities [02]	239.20	228.21	232.17	238.81	234.27
Major Industry [04]	-	-	-	-	-
Light Industry [05]	232.37	221.69	225.53	231.99	227.58
Business and Other [06]	167.44	159.74	162.52	167.17	163.99
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	68.34	65.20	66.33	68.23	66.94
Farm [09]	-	-	-	-	-

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		695,172	697,672	705,567	727,542	727,542	727,542	727,542
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	-	-	-	-	-	-
Total Revenues		914,200	877,092	887,123	911,305	913,569	898,188	819,243
Expenses								
Administration		91,920	91,922	104,733	104,733	104,733	104,733	104,733
Wages and Benefits		429,031	512,446	507,099	531,605	531,605	531,605	531,605
Operating		158,863	159,813	160,287	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		102,153	101,634	96,263	96,263	96,263	96,263	96,263
Total Expenses		817,439	901,285	903,852	925,976	925,976	908,241	890,506
Other								
Capital Expenditures		60,506	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		85,680	(47,823)	(51,132)	15,000	15,000	15,000	15,000
Transfer to/(from) Other Funds		(8,025)	2,500	2,500	-	-	-	-
Unfunded Amortization		(102,153)	(101,634)	(96,263)	(96,263)	(96,263)	(96,263)	(96,263)
Total Other		88,328	(24,193)	(16,729)	(14,671)	(12,407)	(10,053)	(71,263)
Pender Harbour Pool (Surplus)/Deficit:		(8,433)	-	-	-	-	-	-

Capital Project Summary

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		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	-	1,572	-	-	-	-	-
CP1414	Eyewash station	28,000	35,004	-	-	-	-	-
CP1468	Pender Harbour Pool Basin Retiling	-	-	63,756	-	-	-	-
Capital Projects Total:		60,506	70,440	73,752	9,996	9,996	9,996	9,996

630 School Facilities - Joint Use



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.138/\$1000

Requisitions	2022	2023	2024	2025	2026	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	431	11,032	8,114	7,813	8,476	663	8.49%
Area B - Halfmoon Bay	360	9,421	6,721	6,733	7,221	488	7.25%
Area D - Roberts Creek	272	7,167	5,112	5,007	5,466	459	9.17%
Area E - Elphinstone	209	5,568	3,939	3,991	4,386	395	9.90%
Area F - West Howe Sound	350	8,906	6,580	6,650	7,330	680	10.23%
Member Municipalities							
District of Sechelt	759	20,842	14,435	14,261	15,451	1,190	8.34%
Town of Gibsons	334	9,059	6,461	6,625	7,289	664	10.02%
shishálh Nation Government District							
Net Taxes Levied	2,715	71,996	51,362	51,080	55,619	4,539	8.89%
Limit by law	2,840,062	2,840,062	2,821,706	2,860,606	2,809,893		100.00%

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

	2022	2023	2024	2025	2026
Residential [01]	.01	.32	.23	.22	.25
Utilities [02]	.05	1.12	.80	.78	.86
Major Industry [04]	.05	1.09	.78	.76	.84
Light Industry [05]	.05	1.09	.78	.76	.84
Business and Other [06]	.03	.78	.56	.55	.60
Managed Forest Land [07]	.04	.96	.69	.67	.74
Rec/Non Profit [08]	.01	.32	.23	.22	.25
Farm [09]	.01	.32	.23	.22	.25

School Facilities - Joint Use		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
630		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		2	-	-	-	-	-	-
Tax Requisitions		51,084	51,580	55,619	55,273	55,273	55,273	55,273
Investment Income		2,826	-	-	-	-	-	-
Internal Recoveries		43	-	-	-	-	-	-
Total Revenues		53,955	51,580	55,619	55,273	55,273	55,273	55,273
Expenses								
Administration		2,760	2,757	2,669	2,669	2,669	2,669	2,669
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
Total Expenses		33,775	51,080	55,119	55,273	55,273	55,273	55,273
Other								
Transfer to/(from) Reserves		20,181	-	-	-	-	-	-
Transfer to/(from) Other Funds		-	500	500	-	-	-	-
Total Other		20,181	500	500	-	-	-	-
School Facilities - Joint Use (Surplus)/Deficit:		1	-	-	-	-	-	-



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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	181,613	198,661	204,825	210,526	219,108	8,582	4.08%
Area F - West Howe Sound	303,594	317,783	342,137	350,735	366,167	15,432	4.40%
Member Municipalities							
District of Sechelt							
Town of Gibsons	290,213	323,243	335,983	349,442	364,105	14,663	4.20%
shishálh Nation Government District							
Net Taxes Levied	775,420	839,687	882,945	910,703	949,380	38,677	4.25%
Limit by law	2,139,165	2,139,165	2,145,773	2,216,193	2,201,896		

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	12.30
Utilities [02]	40.87	39.92	41.60	41.14	43.05
Major Industry [04]	39.70	38.78	40.41	39.96	41.82
Light Industry [05]	39.70	38.78	40.41	39.96	41.82
Business and Other [06]	28.61	27.95	29.12	28.80	30.13
Managed Forest Land [07]	35.03	34.22	35.66	35.26	36.90
Rec/Non Profit [08]	11.68	11.41	11.89	11.75	12.30
Farm [09]	11.68	11.40	11.88	11.75	12.30

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		910,704	910,703	949,380	949,523	949,523	949,523	949,523
Investment Income		22,516	-	-	-	-	-	-
Internal Recoveries		811	-	-	-	-	-	-
Total Revenues		934,031	910,703	949,380	949,523	949,523	949,523	949,523
Expenses								
Administration		48,888	48,887	50,752	50,752	50,752	50,752	50,752
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
Total Expenses		993,845	1,005,142	1,048,450	1,048,593	1,048,593	1,048,593	1,048,593
Other								
Transfer to/(from) Reserves		84,633	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)
Total Other		(59,808)	(94,439)	(99,070)	(99,070)	(99,070)	(99,070)	(99,070)
Gibsons & Area Library (Surplus)/Deficit:		6	-	-	-	-	-	-

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	54,902	58,861	65,298	66,581	71,310	4,729	7.10%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	54,902	58,861	65,298	66,581	71,310	4,729	7.10%
Limit by law	123,056	132,328	134,125	134,043	131,347		

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	2.07
Utilities [02]	6.00	5.97	6.53	6.65	7.25
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.83	5.80	6.34	6.46	7.04
Business and Other [06]	4.20	4.18	4.57	4.65	5.08
Managed Forest Land [07]	5.15	5.12	5.59	5.70	6.22
Rec/Non Profit [08]	1.72	1.71	1.86	1.90	2.07
Farm [09]	1.72	1.71	1.86	1.90	2.07

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
643		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Tax Requisitions	66,576	66,581	71,310	7,758	7,758	7,758	7,758
	Investment Income	289	-	-	-	-	-	-
	Internal Recoveries	57	-	-	-	-	-	-
	Total Revenues	66,922	66,581	71,310	7,758	7,758	7,758	7,758
Expenses								
	Administration	3,276	3,270	3,365	3,365	3,365	3,365	3,365
	Operating	63,736	63,541	68,095	4,393	4,393	4,393	4,393
	Total Expenses	67,012	66,811	71,460	7,758	7,758	7,758	7,758
Other								
	Prior Year (Surplus)/Deficit	(229)	(230)	(150)	-	-	-	-
	Total Other	(229)	(230)	(150)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	161,380	172,985	181,655	184,268	197,483	13,215	7.17%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	161,380	172,985	181,655	184,268	197,483	13,215	7.17%
Limit by law	481,210	481,210	475,525	486,575	465,851		

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	7.19
Utilities [02]	22.50	21.93	23.11	22.79	25.17
Major Industry [04]	21.85	21.31	22.45	22.14	24.45
Light Industry [05]	21.85	21.31	22.45	22.14	24.45
Business and Other [06]	15.75	15.35	16.17	15.95	17.62
Managed Forest Land [07]	19.28	18.80	19.80	19.53	21.58
Rec/Non Profit [08]	6.43	6.27	6.60	6.51	7.19
Farm [09]	6.43	6.27	6.60	6.51	7.19

Halfmoon Bay Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
645		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		2	-	-	-	-	-	-
Tax Requisitions		184,272	184,268	197,483	9,312	9,312	9,312	9,312
Investment Income		799	-	-	-	-	-	-
Internal Recoveries		158	-	-	-	-	-	-
Total Revenues		185,231	184,268	197,483	9,312	9,312	9,312	9,312
Expenses								
Administration		9,072	9,067	9,312	9,312	9,312	9,312	9,312
Operating		176,381	175,840	188,588	-	-	-	-
Total Expenses		185,453	184,907	197,900	9,312	9,312	9,312	9,312
Other								
Prior Year (Surplus)/Deficit		(639)	(639)	(417)	-	-	-	-
Total Other		(639)	(639)	(417)	-	-	-	-
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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	196,193	216,173	216,932	219,479	231,949	12,470	5.68%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	196,193	216,173	216,932	219,479	231,949	12,470	5.68%
Limit by law	541,603	541,603	540,583	543,603	536,548		

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	10.69
Utilities [02]	34.74	34.58	34.76	34.97	37.43
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	24.32	24.20	24.33	24.48	26.20
Managed Forest Land [07]	29.78	29.64	29.79	29.98	32.08
Rec/Non Profit [08]	9.93	9.88	9.93	9.99	10.69
Farm [09]	9.93	9.88	9.93	9.99	10.69

Roberts Creek Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
646		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		219,480	219,479	231,949	120,346	120,346	120,346	120,346
Investment Income		552	-	-	-	-	-	-
Internal Recoveries		110	-	-	-	-	-	-
Total Revenues		220,142	219,479	231,949	120,346	120,346	120,346	120,346
Expenses								
Administration		6,336	6,335	6,425	6,425	6,425	6,425	6,425
Operating		121,701	122,326	129,890	17,000	17,000	17,000	17,000
Total Expenses		128,037	128,661	136,315	23,425	23,425	23,425	23,425
Other								
Transfer to/(from) Appropriated Surplus		-	(1,000)	(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)	(287)	-	-	-	-
Total Other		91,819	90,818	95,634	96,921	96,921	96,921	96,921
Roberts Creek Library Service (Surplus)/Deficit:		(286)	-	-	-	-	-	-



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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	26,605	25,993	28,720	28,762	31,135	2,373	8.25%
Area B - Halfmoon Bay	22,276	22,196	23,791	24,785	26,525	1,740	7.02%
Area D - Roberts Creek	16,826	16,886	18,095	18,433	20,078	1,645	8.92%
Area E - Elphinstone	12,928	13,118	13,943	14,694	16,113	1,419	9.66%
Area F - West Howe Sound	21,611	20,984	23,290	24,480	26,928	2,448	10.00%
Member Municipalities							
District of Sechelt	46,873	49,107	51,096	52,502	56,759	4,257	8.11%
Town of Gibsons	20,658	21,345	22,871	24,389	26,777	2,388	9.79%
shíshálh Nation Government District	3,360	3,218	3,547	3,769	4,326	557	14.78%
Net Taxes Levied	171,136	172,848	185,352	191,815	208,641	16,826	8.77%
Limit by law	1,043,373	1,043,373	1,036,887	1,051,476	1,033,666		

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

	2022	2023	2024	2025	2026
Residential [01]	.83	.75	.81	.82	.90
Utilities [02]	2.91	2.64	2.83	2.87	3.17
Major Industry [04]	2.83	2.56	2.75	2.79	3.08
Light Industry [05]	2.83	2.56	2.75	2.79	3.08
Business and Other [06]	2.04	1.85	1.98	2.01	2.22
Managed Forest Land [07]	2.49	2.26	2.43	2.46	2.71
Rec/Non Profit [08]	.83	.75	.81	.82	.90
Farm [09]	.83	.75	.81	.82	.90

Museum Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
648		2025	2025	2026	2027	2028	2029	2030
Revenues								
	Grants in Lieu of Taxes	8	-	-	-	-	-	-
	Tax Requisitions	191,820	191,815	208,641	209,082	209,082	209,082	209,082
	Investment Income	833	-	-	-	-	-	-
	Internal Recoveries	165	-	-	-	-	-	-
	Total Revenues	192,826	191,815	208,641	209,082	209,082	209,082	209,082
Expenses								
	Administration	9,264	9,266	9,702	9,702	9,702	9,702	9,702
	Operating	183,764	183,200	199,380	199,380	199,380	199,380	199,380
	Total Expenses	193,028	192,466	209,082	209,082	209,082	209,082	209,082
Other								
	Prior Year (Surplus)/Deficit	(651)	(651)	(441)	-	-	-	-
	Total Other	(651)	(651)	(441)	-	-	-	-
Museum Service (Surplus)/Deficit:		(449)	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	539,379	653,596	679,003	834,202	968,786	134,584	16.13% 25.78%
Area B - Halfmoon Bay	451,608	558,124	562,457	718,853	825,349	106,496	14.81% 21.96%
Area D - Roberts Creek	341,131	424,608	427,802	534,624	624,738	90,114	16.86% 16.62%
Area E - Elphinstone	262,091	329,863	329,629	426,168	501,381	75,213	17.65% 13.34%
Area F - West Howe Sound	438,124	527,656	550,610	709,992	837,894	127,902	18.01% 22.30%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	2,032,333	2,493,848	2,549,501	3,223,839	3,758,149	534,310	16.57% 100.00%
Limit by law	6,075,337	6,075,337	6,127,967	6,202,366	6,081,762		

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	23.79	28.15
Utilities [02]	58.98	66.29	66.94	83.28	98.51
Major Industry [04]	57.30	64.39	65.03	80.90	95.70
Light Industry [05]	57.30	64.39	65.03	80.90	95.70
Business and Other [06]	41.29	46.40	46.86	58.30	68.96
Managed Forest Land [07]	50.56	56.82	57.38	71.38	84.44
Rec/Non Profit [08]	16.85	18.94	19.13	23.79	28.15
Farm [09]	16.85	18.94	19.13	23.79	28.14

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		184	-	-	-	-	-	-
Tax Requisitions		3,223,839	3,231,339	3,758,149	3,495,725	3,552,343	3,538,816	3,443,955
Government Transfers		1,423,200	1,815,934	392,733	-	-	-	-
User Fees & Service Charges		47,714	41,600	43,850	46,100	46,100	46,100	46,100
Investment Income		99,634	-	-	-	-	-	-
Developer Contributions		-	-	350,000	-	-	-	-
Gain on Disposal of Tangible Assets		1,000	-	-	-	-	-	-
Internal Recoveries		2,062	-	-	-	-	-	-
Other Revenue		7,721	11,100	12,300	12,300	12,300	12,300	12,300
Total Revenues		4,805,354	5,099,973	4,557,032	3,554,125	3,610,743	3,597,216	3,502,355
Expenses								
Administration		339,084	339,085	349,697	349,697	349,697	349,697	349,697
Wages and Benefits		1,105,194	1,249,957	1,363,052	1,455,680	1,462,141	1,462,141	1,462,141
Operating		761,817	1,153,727	1,532,731	919,913	914,771	977,271	914,771
Debt Charges - Interest		2,721	7,302	31,377	34,585	33,852	21,526	255,101
Amortization of Tangible Capital Assets		175,868	178,381	167,473	167,473	167,473	167,473	167,473
Total Expenses		2,384,684	2,928,452	3,444,330	2,927,348	2,927,934	2,978,108	3,149,183
Other								
Capital Expenditures		2,289,354	6,038,483	4,960,845	6,462	-	-	-
Proceeds from Sale of TCA		(1,000)	-	-	-	-	-	-
Proceeds from Long Term Debt		(171,881)	(1,474,931)	(1,814,895)	-	-	-	-
Debt Principal Repayment		22,759	13,250	247,140	372,059	434,553	433,352	104,916
Transfer to/(from) Reserves		820,231	(425,882)	(683,669)	415,729	415,729	353,229	415,729
Transfer to/(from) Appropriated Surplus		74,495	(148,661)	(220,187)	-	-	-	-
Transfer to/(from) Other Funds		(442,140)	(1,652,357)	(1,209,059)	-	-	-	-
Transfer to/(from) Accumulated Surplus		1,000	-	-	-	-	-	-
Unfunded Amortization		(175,871)	(178,381)	(167,473)	(167,473)	(167,473)	(167,473)	(167,473)
Total Other		2,416,947	2,171,521	1,112,702	626,777	682,809	619,108	353,172
Community Parks (Surplus)/Deficit:		(3,723)	-	-	-	-	-	-

Capital Project Summary

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2025	2025	2026	2027	2028	2029	2030
CP1238	Community Parks Capital Asset Renewal	191,166	513,228	529,632	-	-	-	-
CP1341	Halfmoon Bay Community Hall	1,988,567	3,249,864	1,264,860	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	41,564	134,748	93,192	-	-	-	-
CP1370	Coopers Green Park Enhancements	35,040	613,308	578,268	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	7,541	148,536	136,104	-	-	-	-
CP1409	Katherine Lake Access Road Emergency Remediation	20,425	36,948	153,684	-	-	-	-
CP1450	Cliff Gilker Bridges & Trail Remediation	3,591	1,198,848	1,195,260	-	-	-	-
CP1451	Chaster Park Access Improvements	1,460	143,004	141,540	-	-	-	-
CP1479	Egmont Park Acquisition	-	-	350,004	-	-	-	-
CP1480	Vinebrook Bridge Construction	-	-	518,316	6,072	-	-	-
Capital Projects Total:		2,289,354	6,038,484	4,960,860	6,072			

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	17,782	20,210	41,434	24,284	14,196	(10,088) (41.54%)	34.04%
Area D - Roberts Creek	10,719	12,590	25,507	14,524	8,347	(6,177) (42.53%)	20.01%
Area E - Elphinstone	9,675	11,517	23,275	13,483	7,746	(5,737) (42.55%)	18.57%
Area F - West Howe Sound	13,577	15,479	32,106	19,443	11,416	(8,027) (41.28%)	27.37%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	51,752	59,796	122,322	71,733	41,705	(30,028) (41.86%)	100.00%
Limit by law	798,416	798,416	797,105	814,185	791,567		

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	1.12
Utilities [02]	5.92	6.35	12.38	6.94	3.92
Major Industry [04]	5.75	6.17	12.03	6.74	3.80
Light Industry [05]	5.75	6.17	12.03	6.74	3.80
Business and Other [06]	4.14	4.44	8.67	4.86	2.74
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.69	1.81	3.54	1.98	1.12
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		14	-	-	-	-	-	-
Tax Requisitions		71,736	72,233	41,705	43,009	56,399	43,009	43,009
Investment Income		15,196	-	-	-	-	-	-
Internal Recoveries		28	-	-	-	-	-	-
Total Revenues		86,974	72,233	41,705	43,009	56,399	43,009	43,009
Expenses								
Administration		13,236	13,233	7,498	7,498	7,498	7,498	7,498
Wages and Benefits		6,280	24,115	15,999	17,803	31,193	17,803	17,803
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
Total Expenses		100,860	124,316	110,465	112,269	125,659	112,269	112,269
Other								
Capital Expenditures		1,275	577,616	576,341	-	-	-	-
Transfer to/(from) Reserves		37,264	(243,206)	(241,931)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus		26,830	16,677	-	-	-	-	-
Transfer to/(from) Other Funds		-	(323,910)	(323,910)	-	-	-	-
Unfunded Amortization		(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
Total Other		(13,891)	(52,083)	(68,760)	(69,260)	(69,260)	(69,260)	(69,260)
Bicycle & Walking Paths (Surplus)/Deficit:		(5)	-	-	-	-	-	-

Capital Project Summary

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2025	2025	2026	2027	2028	2029	2030
CP1360 Lower Road Retaining Wall		1,275	577,620	576,336	-	-	-	-
Capital Projects Total:		1,275	577,620	576,336				

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
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	14,580	14,398	12,484	12,752	11,601	(1,151)	(9.03%) 100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	14,580	14,398	12,484	12,752	11,601	(1,151)	(9.03%) 100.00%
Limit by law	231,496	231,496	234,639	234,493	229,773		

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	1.03
Utilities [02]	5.51	5.07	4.19	4.12	3.62
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.35	4.92	4.07	4.01	3.52
Business and Other [06]	3.85	3.55	2.93	2.89	2.53
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.57	1.45	1.20	1.18	1.03
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
667		2025	2025	2026	2027	2028	2029	2030
Revenues								
Tax Requisitions		12,756	13,252	11,601	11,215	15,027	11,215	11,215
Investment Income		6,693	-	-	-	-	-	-
Internal Recoveries		10	-	-	-	-	-	-
Total Revenues		19,459	13,252	11,601	11,215	15,027	11,215	11,215
Expenses								
Administration		1,404	1,403	1,288	1,288	1,288	1,288	1,288
Wages and Benefits		3,351	7,149	5,613	5,727	9,539	5,727	5,727
Operating		73	4,200	4,200	4,200	4,200	4,200	4,200
Amortization of Tangible Capital Assets		6,348	6,349	6,349	6,349	6,349	6,349	6,349
Total Expenses		11,176	19,101	17,450	17,564	21,376	17,564	17,564
Other								
Transfer to/(from) Reserves		14,630	-	-	-	-	-	-
Transfer to/(from) Other Funds		-	500	500	-	-	-	-
Unfunded Amortization		(6,348)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Total Other		8,282	(5,849)	(5,849)	(6,349)	(6,349)	(6,349)	(6,349)
Area A Bicycle & Walking Paths (Surplus)/Deficit:		(1)	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	24,380	29,626	33,980	30,615	29,986	(629) (2.05%)	15.58%
Area B - Halfmoon Bay	20,413	25,299	28,148	26,382	25,546	(836) (3.17%)	13.27%
Area D - Roberts Creek	15,419	19,247	21,409	19,620	19,337	(283) (1.44%)	10.05%
Area E - Elphinstone	11,847	14,952	16,496	15,640	15,519	(121) (0.77%)	8.06%
Area F - West Howe Sound	13,395	16,482	18,940	18,025	17,468	(557) (3.09%)	9.08%
Member Municipalities							
District of Sechelt	42,953	55,972	60,454	55,884	54,664	(1,220) (2.18%)	28.40%
Town of Gibsons	18,931	24,329	27,059	25,960	25,788	(172) (0.66%)	13.40%
shishálh Nation Government District	3,079	3,668	4,196	4,012	4,166	154 3.84%	2.16%
Net Taxes Levied	150,416	189,574	210,682	196,138	192,473	(3,665) (1.87%)	100.00%
Limit by law	3,001,407	3,001,407	2,978,085	3,017,704	2,956,423		

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

	2022	2023	2024	2025	2026
Residential [01]	.76	.86	.96	.87	.87
Utilities [02]	2.67	3.00	3.35	3.06	3.05
Major Industry [04]	2.59	2.92	3.25	2.97	2.96
Light Industry [05]	2.59	2.92	3.25	2.97	2.96
Business and Other [06]	1.87	2.10	2.35	2.14	2.13
Managed Forest Land [07]	2.29	2.58	2.87	2.62	2.61
Rec/Non Profit [08]	.76	.86	.96	.87	.87
Farm [09]	.76	.86	.96	.87	.87

Regional Recreation Programs		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
670		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		9	-	-	-	-	-	-
Tax Requisitions		196,140	196,638	192,473	192,010	192,010	192,010	192,010
User Fees & Service Charges		557	30,319	30,319	30,319	30,319	30,319	30,319
Investment Income		6,367	-	-	-	-	-	-
Internal Recoveries		193	-	-	-	-	-	-
Total Revenues		203,266	226,957	222,792	222,329	222,329	222,329	222,329
Expenses								
Administration		12,084	12,084	11,810	11,810	11,810	11,810	11,810
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
Total Expenses		198,873	226,457	222,292	222,329	222,329	222,329	222,329
Other								
Transfer to/(from) Reserves		4,393	-	-	-	-	-	-
Transfer to/(from) Other Funds		-	500	500	-	-	-	-
Total Other		4,393	500	500	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		-	-	-	-	-	-	-

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
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	31,769	30,898	35,909	38,837	33,356	(5,481) (14.11%)	14.92%
Area B - Halfmoon Bay	26,599	26,385	29,746	33,467	28,417	(5,050) (15.09%)	12.71%
Area D - Roberts Creek	20,092	20,073	22,624	24,890	21,510	(3,380) (13.58%)	9.62%
Area E - Elphinstone	15,437	15,594	17,433	19,841	17,263	(2,578) (12.99%)	7.72%
Area F - West Howe Sound	25,805	24,945	29,119	33,054	28,849	(4,205) (12.72%)	12.91%
Member Municipalities							
District of Sechelt	55,970	58,375	63,885	70,892	60,808	(10,084) (14.22%)	27.20%
Town of Gibsons	24,668	25,373	28,595	32,932	28,687	(4,245) (12.89%)	12.83%
shishálh Nation Government District	4,012	3,825	4,434	5,089	4,635	(454) (8.92%)	2.07%
Net Taxes Levied	204,351	205,468	231,746	259,002	223,524	(35,478) (13.70%)	100.00%
Limit by law	834,698	834,698	829,510	841,181	826,933		

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	.97
Utilities [02]	3.47	3.13	3.54	3.88	3.39
Major Industry [04]	3.37	3.04	3.44	3.77	3.29
Light Industry [05]	3.37	3.04	3.44	3.77	3.29
Business and Other [06]	2.43	2.19	2.48	2.71	2.37
Managed Forest Land [07]	2.98	2.69	3.03	3.32	2.91
Rec/Non Profit [08]	.99	.90	1.01	1.11	.97
Farm [09]	.99	.90	1.01	1.11	.97

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2025	2025	2026	2027	2028	2029	2030
Revenues								
Grants in Lieu of Taxes		10	-	-	-	-	-	-
Tax Requisitions		259,008	260,502	223,524	223,550	294,019	223,550	223,550
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
Total Revenues		310,483	300,502	263,524	263,550	334,019	263,550	263,550
Expenses								
Administration		22,584	22,580	23,840	23,840	23,840	23,840	23,840
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		8,529	6,583	6,583	6,583	6,583	6,583	6,583
Total Expenses		240,117	305,585	268,607	270,133	340,602	270,133	270,133
Other								
Capital Expenditures		62,156	58,500	-	-	-	-	-
Transfer to/(from) Reserves		16,733	(58,500)	-	-	-	-	-
Transfer to/(from) Other Funds		-	1,500	1,500	-	-	-	-
Unfunded Amortization		(8,529)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)	(6,583)
Total Other		70,360	(5,083)	(5,083)	(6,583)	(6,583)	(6,583)	(6,583)
Dakota Ridge Recreation Service Area (Surplus)/Deficit:		(6)	-	-	-	-	-	-

Capital Project Summary

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