

FINANCIAL PLAN

2024 – 2028



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, 2023

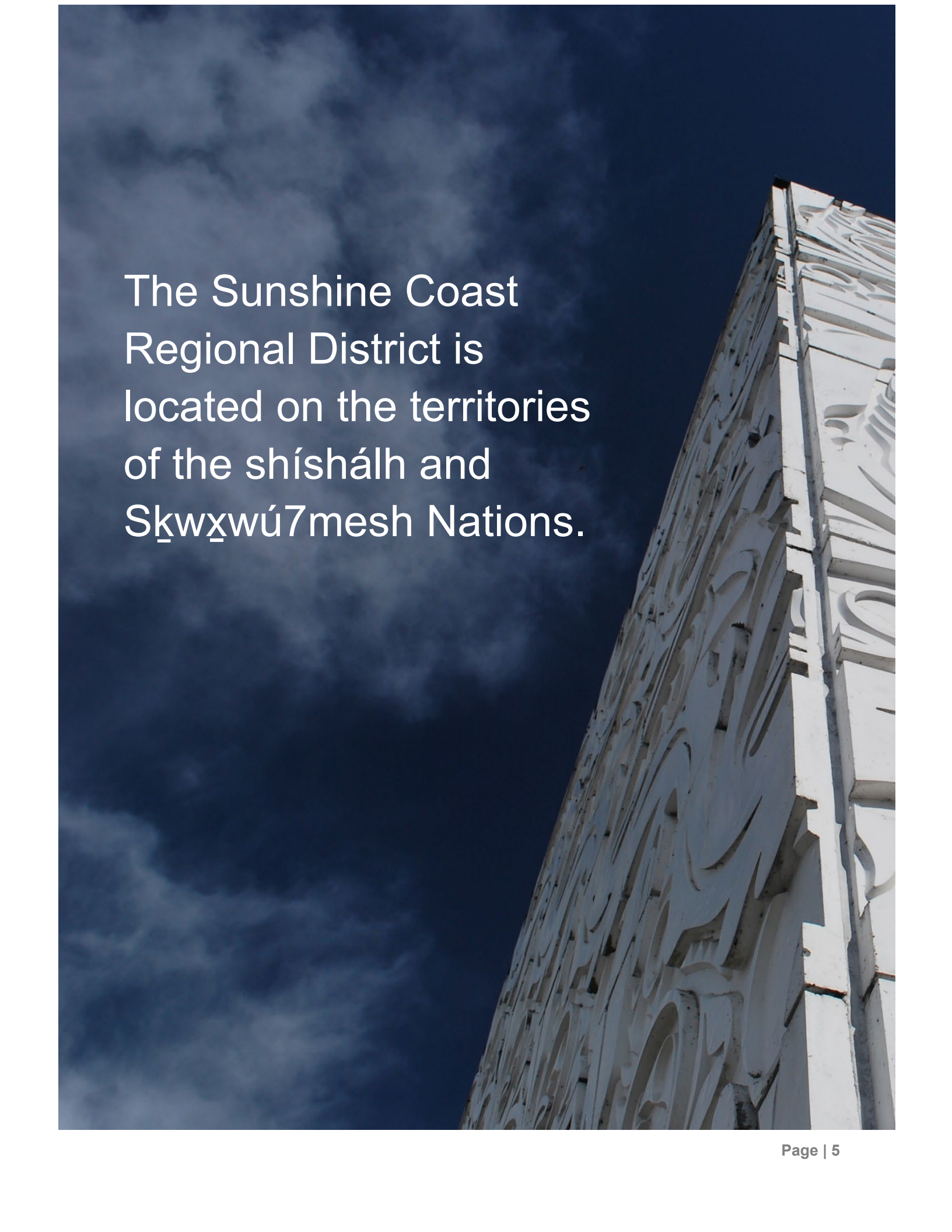
Christopher P. Morill

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, 2023.

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

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



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

Message from SCRD Board Chair

Leonard Lee

As Board Chair of the Sunshine Coast Regional District (SCRD), I am pleased to share our 2024-2028 financial plan with you.

In late 2023, the SCRD Board adopted a new strategic plan. This plan puts two of the major challenges in our region front and centre, water stewardship and solid waste solutions. Our budget is reflective of this focus with several projects funded to increase water supply on the Sunshine Coast and extend the life of the Sechelt Landfill.

In addition to the two strategic plan focus areas, the Board established four lenses to view every project at the SCRD through to provide a clear roadmap for our decision-making processes during budget discussions.

In 2024, several projects will move forward to increase supply and maintain our aging water system. These include exploring groundwater sources, rehabilitating water mains, and upgrading the Chapman Water Treatment Plant.

The relocation of the contact water pond at the Sechelt Landfill is a critical project that is expected to extend the landfill's life until mid to late 2030. This project, funded through a provincial grant, represents a cost-effective alternative to exporting waste.

Other major projects include the expansion of transit services, repairs and capital improvements to five docks that serve Gambier and Keats Island and a recreation needs assessment to guide the future of that service in the Region.

We believe these projects and initiatives will help continue to build a solid foundation for many of our services on the Sunshine Coast.

We always welcome your feedback and you can find contact details for Board Directors at www.scrd.ca.

You can also ask questions at any time about this year's budget at letstalk.scrd.ca/budget.



Message from Chief Financial Officer

Tina Perreault



It is my pleasure to submit the 2024-2028 Financial Plan for the Sunshine Coast Regional District (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 31 of each year. The SCRD Board adopted its 2024-2028 Financial Plan Bylaw on February 22, 2024.

This year's budget comprises of 101 new projects and 151 carry forward projects, aligning with the Board's Strategic Plan focus on water stewardship and solid waste solutions. The budgeting process involved three rounds of public meetings, featuring proposals for new initiatives & ongoing projects, and discussions on taxation implications. Public engagement was a significant aspect of the budget process, with virtual information sessions, a dedicated website, and news releases keeping the community informed and involved.

This year's SCRD budget advances several key projects, notably enhancing solid waste management by relocating the Sechelt Landfill's contact water pond to extend its lifespan by four years, significantly reducing costs with provincial funding to lessen tax impacts. The recreation service will see a comprehensive needs assessment to tailor future services, complemented by grant-funded irrigation systems in parks and essential repairs and improvements to ports on Gambier and Keats Island. The transit system is set to expand on main routes and will offer free access for youth. Water infrastructure projects will improve supply and maintenance, including groundwater exploration and system rehabilitation. Additionally, the budget includes new staffing in the SCRD's planning department to increase efficiency and manage services more effectively.

Highlights of the 2024 Budget:

- The total budget for 2024 is \$113.8 million, with \$64 million for operating and \$49.8 million capital.
- The capital plan includes over \$27 million for Water and Wastewater, \$14 million for Recreation and Culture and \$3.7 million for the Fire Departments, which will be funded by a combination of long-term debt (\$16.9 million), \$8.9 million recovered through Provincial and Federal Grants and \$18 million from reserves.
- Overall property tax increased by 12.5% over 2023.

- Combined user rates and parcel taxes for the Regional Water system increased by \$122, \$102 for the North Pender and \$165 for the South Pender water system.
- The 15 wastewater treatment facilities saw increases ranging from \$50-151.
- Refuse Collection fees and Community Recreation Facilities and the Pender Harbour Pool parcel taxes remained static for 2024.

Financial Outlook

The 2024 financial outlook for British Columbia (BC) and the Coast presents a mix of cautious optimism and notable challenges. BC is projected to underperform nationally due to reduced consumer spending and weakened investment prospects. This is further compounded by high interest rates and a slowing labor market, which are expected to depress consumer spending further. However, stable housing starts and a dip in inflation suggests resilience in key economic areas.

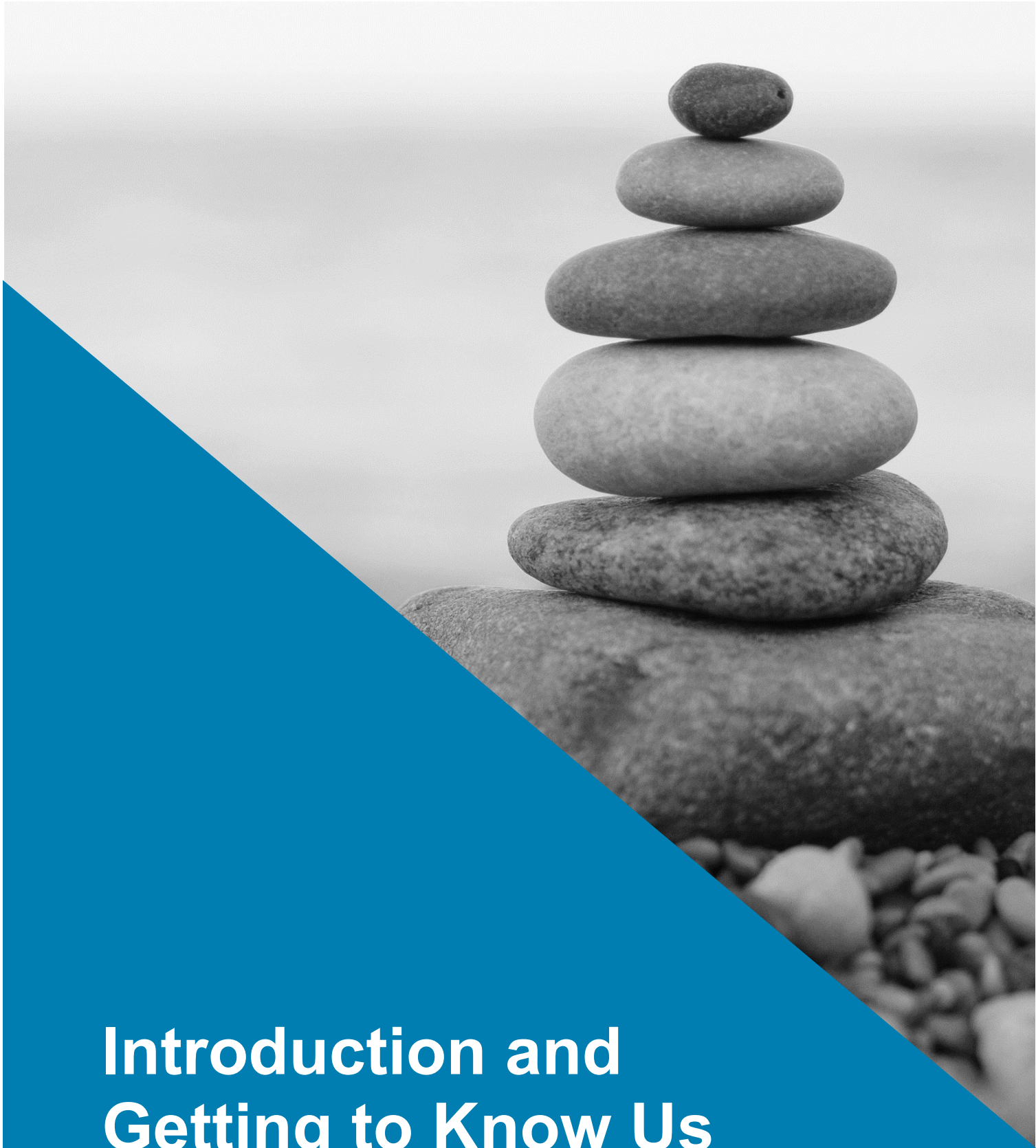
Here are a few economic indicators to consider:

- Unemployment rates in BC were 5.5% (April 2024), increasing from 4.5% from March 2023.
- The Vancouver Consumer Price Indices (CPI), 12-month average percent change is 3.6%, slightly higher than the Canadian average of 3.3%. This is a considerable improvement from over 6% in 2023.
- As of April 19, 2024, the Municipal Finance Authority of BC's interest rates range from 5.53% for short-term financing to 4.62% for 10-year term. The SCRD's 2024 Financial Plan includes \$17.7 million of debt funding for new capital.
- Interest earned on cash and investments ranges from 2% for short-term placements up to 6.3% for longer term deposits.
- Overall property assessments in the region slowed dramatically to a decrease of 0.70% for 2024 down from an increase of 11.3% in 2023.

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

Respectfully,

Tina Perreault, C.P.A., C.M.A.
General Manager Corporate Service and Chief Financial Officer
April 22, 2024



Introduction and Getting to Know Us

Introduction

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

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

The 2024-2028 Financial Plan document provides an overview of the Sunshine Coast's governance structure, projects and initiatives being implemented in the community and the SCRCD'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 SCRCD.

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

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

As these meetings continue, this document will be updated to reflect decisions being made by the SCRCD Board in relation to the budget. Members of the public are invited to take part in these meetings and can find out how 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 SCRCD
- Financial information based on Electoral Areas and Municipalities
- Information on upcoming SCRCD projects
- An overall financial outlook from the SCRCD

Overall taxation funding for the 2024 budget increased by \$3,682,975 (12.55%) from the 2023 approved budget. A detailed analysis on the impact of property assessment impacts and the increase to taxation is included in the "Financial Plan Overview" section of this document.

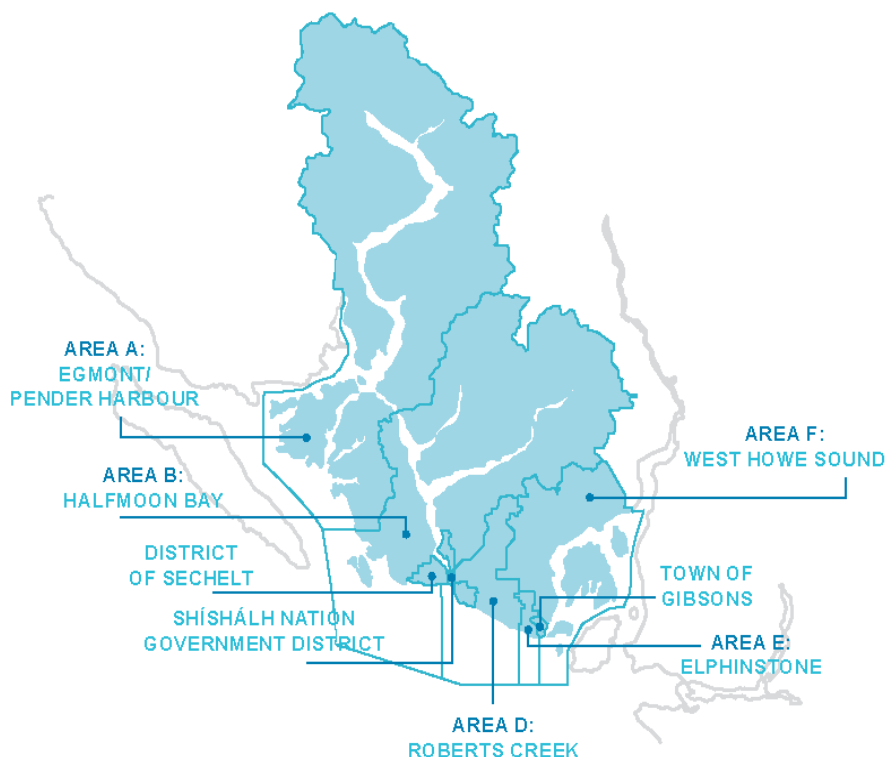


Who We Are

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

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

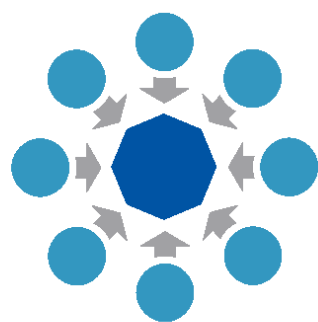
District of Sechelt
 Town of Gibsons
 shíshálh Nation Government District
 Area A: Egmont/Pender Harbour
 Area B: Halfmoon Bay
 Area D: Roberts Creek
 Area E: Elphinstone
 Area F: West Howe Sound



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

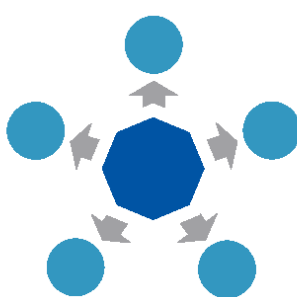
The SCRD is governed by the *Local Government Act* and Community Charter and is run by a Board of Directors. SCRD Board members also sit as members of the Regional Hospital District Board.

We have 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

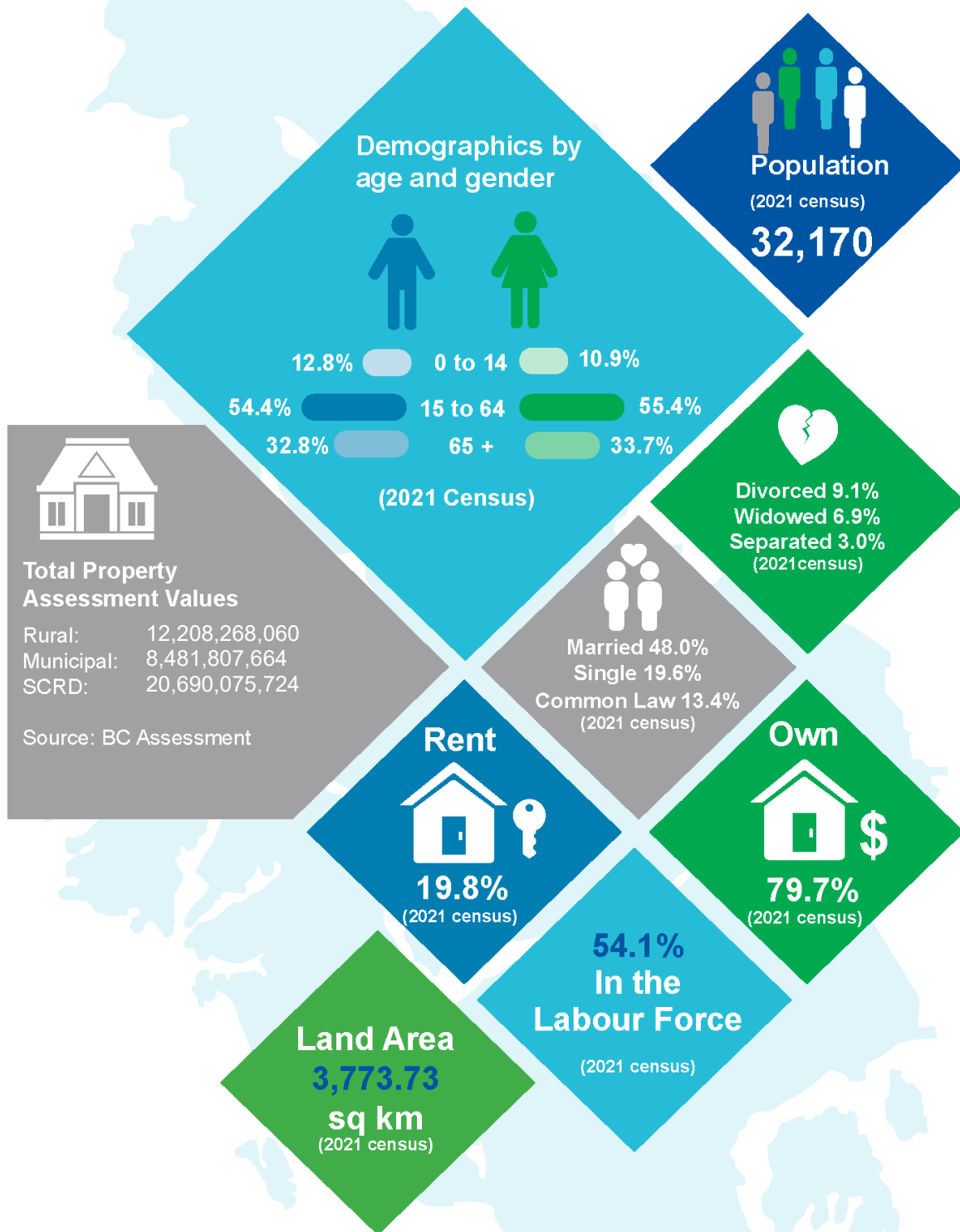


Public Health Services

- Cemeteries
- Pender Harbour Health Clinic

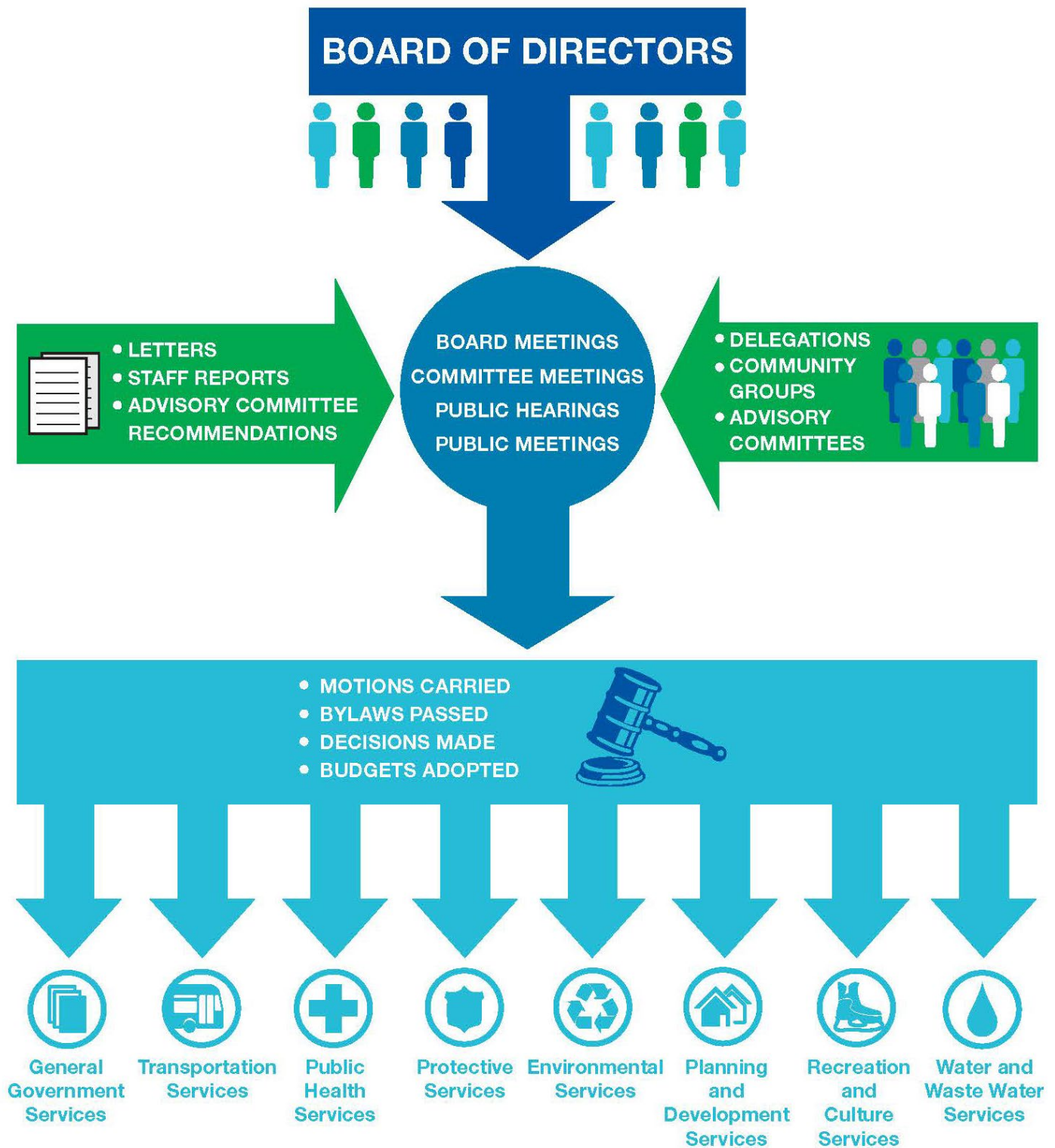
What We Don't Do: Roads • Policing • Tax Notices • Danger Trees

At a Glance



How Does the SCRD Work?

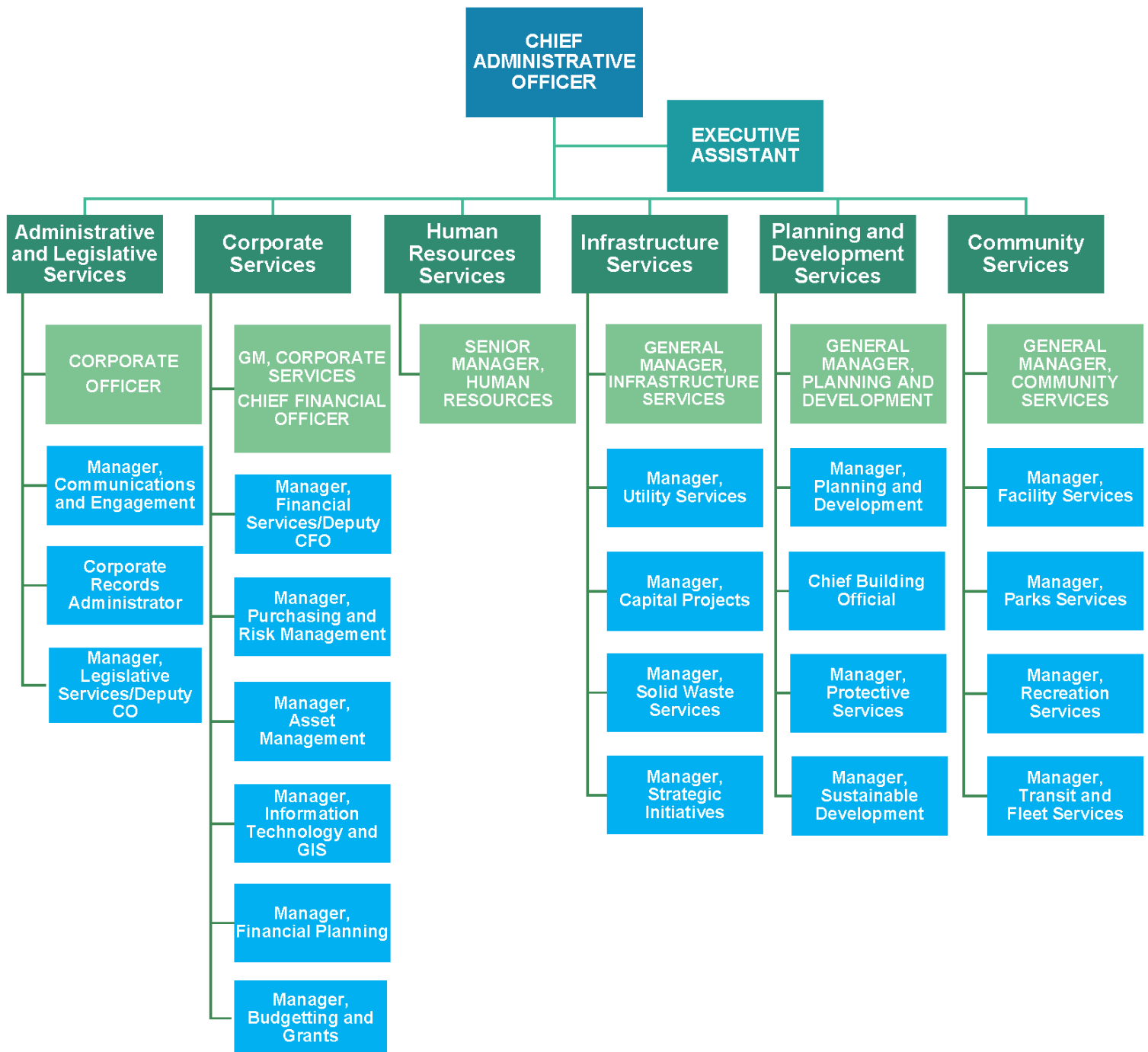
The graphic below outlines how issues are brought forward to SCRD staff and how decisions are made by the SCRD Board.



Organizational Structure

The SCRD employs 258.75 full time equivalents who work to provide services to residents within the SCRD each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

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



Board of Directors

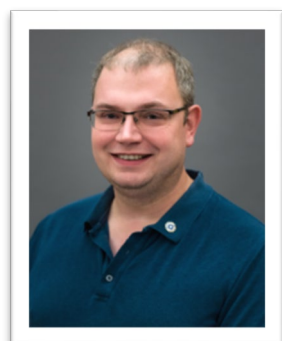


Leonard Lee
Chair
Egmont/Pender Harbour
(Area A)

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

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

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



Alton Toth
Vice-Chair
Director
District of Sechelt



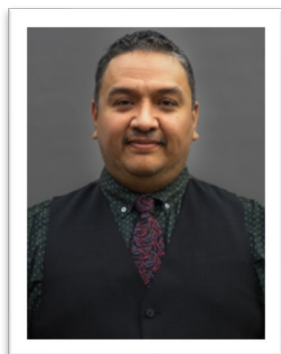
Justine Gabias
Director, Halfmoon Bay
(Area B)



Kelly Backs
Director
Roberts Creek
(Area D)



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



Philip Paul
Director
shísháhl Nation
Government
District



Darren Inkster
Director
District of Sechelt



Donna McMahon
Director Elphinstone
(Area E)



Silas White
Director
Town of Gibsons

Strategic Plan

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

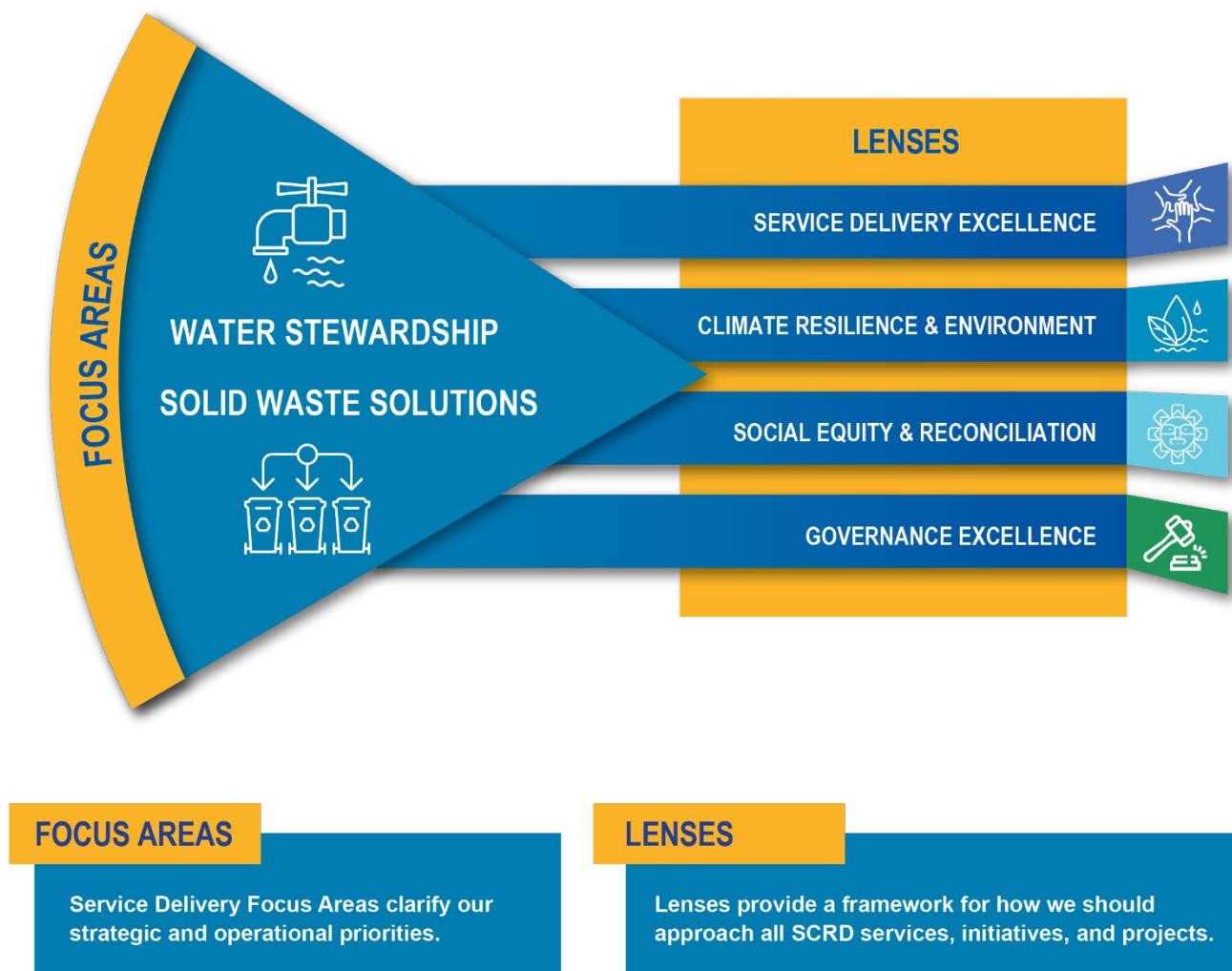
The implementation of this plan will be measured and monitored through regular updates to the Board and through the Annual Report, as well as ongoing dialogue to capture successes and work through challenges.

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

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

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

To view the full document visit, www.scrd.ca/strategic-plan.



Our Service Delivery Focus Areas

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

Water Stewardship

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



WHY IS THIS IMPORTANT?

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

HOW WE PLAN TO ACHIEVE IT

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



Solid Waste Solutions

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



WHY IS THIS IMPORTANT?

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

HOW WE PLAN TO ACHIEVE IT

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

Our Lenses

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

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

1

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



2

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



3

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



4

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





Financial Planning Process

The Financial Plan

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

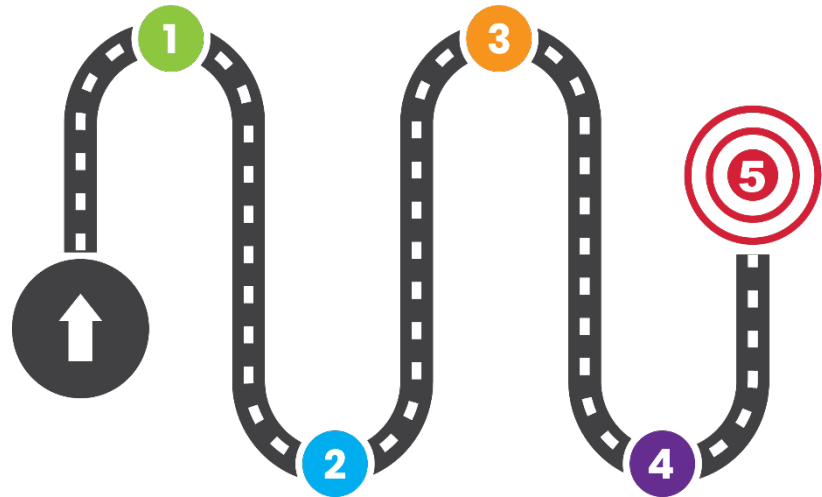
The SCRD uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred. The accrual method of accounting is used to prepare both the Financial Plan and Annual Financial statements. The budget is separated based on each distinct service, as legislated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

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

The *Local Government Act* (LGA) Sections 374 and 375 requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. The public consultation process consists of a thorough review of draft departmental work and financial plans in open public meetings, which for the 2024-2028 Financial Plan was completed during meetings in December, January and February.

This process also includes funding requests from community partners and stakeholders. The Financial Plan in the form of a bylaw must be adopted by March 31 of each year. The 2024-2028 Financial Plan Bylaw was presented at the February 22, 2024 Regular Board meeting for adoption.

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



Financial Planning Process

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

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

Budget

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

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

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

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

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

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

Key Steps (1 to 5)



1

STRATEGIC PLAN

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

2

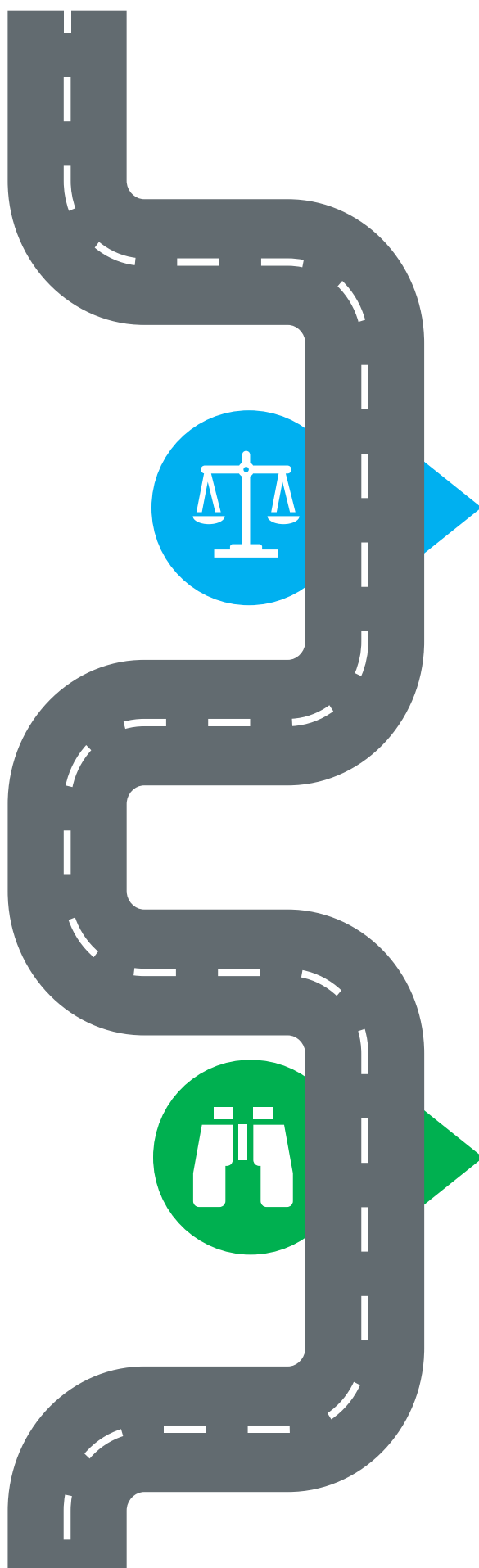
CORPORATE PLANS

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

3

DEPARTMENTAL BUSINESS AND SERVICE PLANS

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



ALIGN CORPORATE AND SERVICE PLANS TO FINANCIAL PLANS

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

4

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

- Mandatory
- Board Strategic and Corporate Plans
- Other

MONITORING AND REPORTING

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

5

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

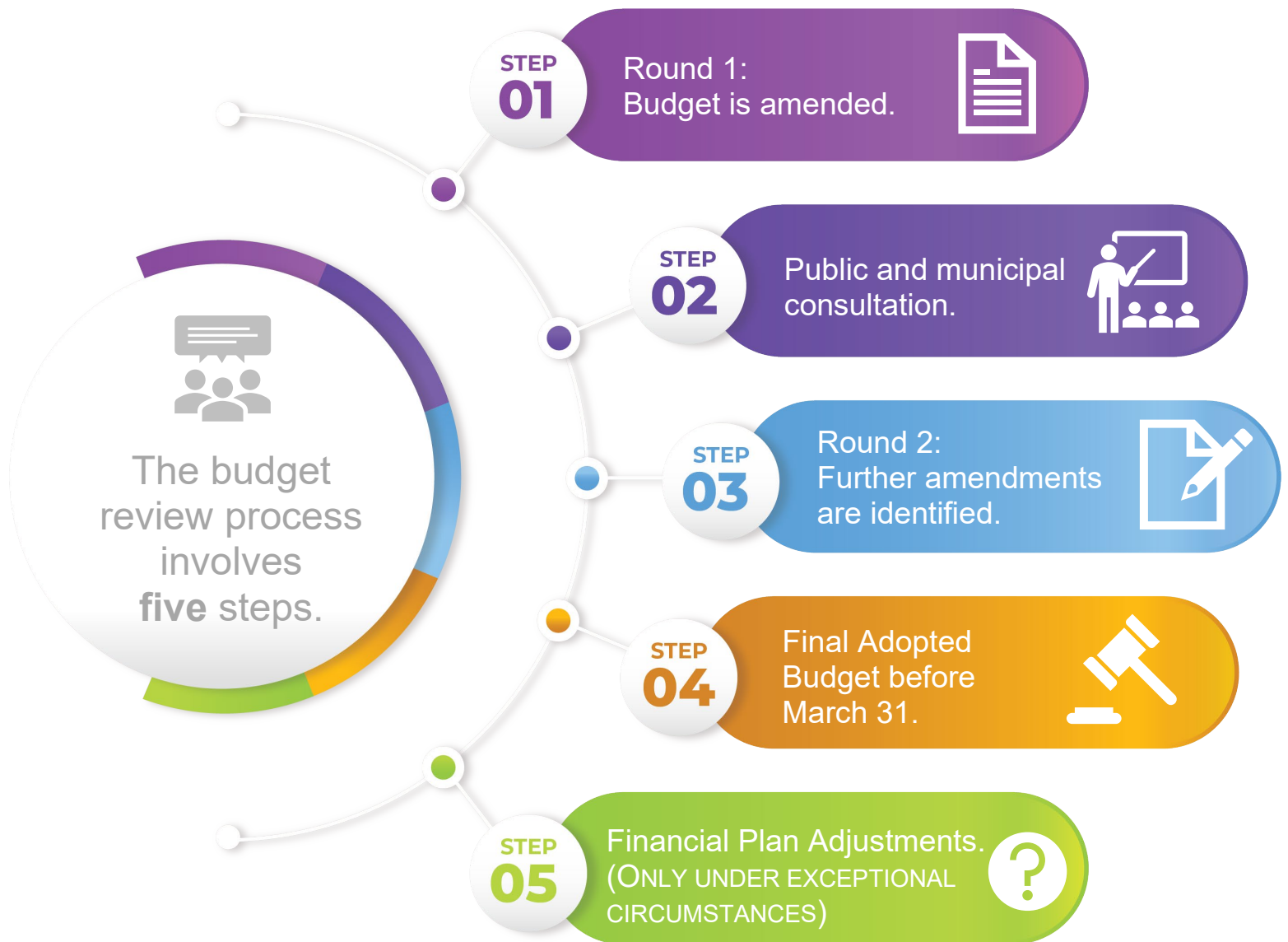
A budget project status report is presented to the Board every second month as well as reports on operational and capital initiatives.

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

Schedule

Activity	2023		2024	
	November	December	January	February
Strategic Plan Review	24			
Budget proposals from stakeholders (museums, libraries, community schools, etc.)		4		
Review and Approve Capital Renewal Plans		4		
Budget proposals from SCRD.		Round 1 4 to 5		Round 2 5 to 6
Public meetings	X	X	X	X
Information sessions	X	X	X	X
Budget Stakeholders SCRD-2024 Budget Proposals 2023 Carry-forwards 2023 Surplus / Deficit Report				5 to 6
Adoption of Financial Plan				22

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	92.84%
Utilities	0.87%
Light Industry	0.93%
Business / Other	4.75%
Managed Forest	0.25%
Recreation / Non-Profit	0.36%

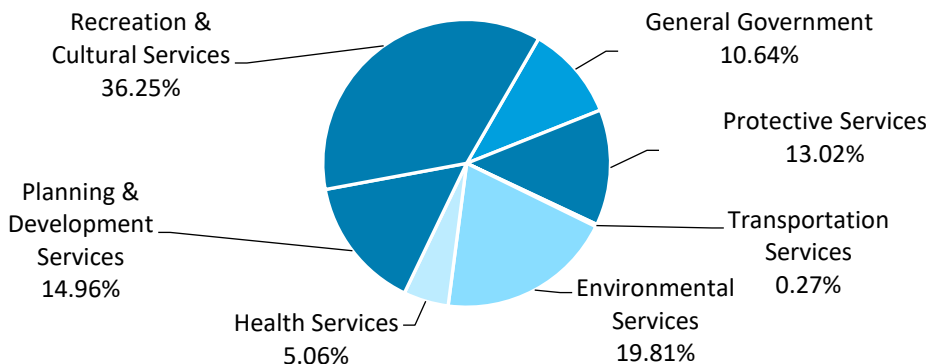


Seasonally occupied dwellings: **946**



Permanently occupied dwellings: **1562**

Where Do your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Area A	\$	1.35
Grant in Aid - Community Schools	\$	0.05
UBCM/Elections	\$	1.69
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Bylaw Enforcement	\$	3.80
Egmont & District Fire Protection ^D	\$	79.61
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Transportation Services		
Regional Street Lighting	\$	0.32
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Pender Harbour Health Clinic	\$	5.40
Planning & Development Services		
Regional Planning	\$	0.94
Rural Planning	\$	14.43
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area A	\$	2.39
Hillside	\$	-
Recreation & Cultural Services		
Pender Harbour Pool ^{D1}	\$	66.33
Joint Use - School Facilities	\$	0.23
Egmont/Pender Harbour Library Service	\$	1.86
Museum Service	\$	0.81
Community Parks	\$	19.20
Area A Bike & Walking Paths ^I	\$	1.20
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01
^D Only defined portion of area participates		
^I Rate is applicable on assessed improvements only		
Taxation		
Property Taxation	\$	4,158,506

2024 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	\$ -	\$ 17.00
North PH Water Service	\$ 965.00	\$ 440.00
South PH Water Service	\$ 845.00	\$ 515.00
Regional Water Service	\$ 715.00	\$ 450.00
Greaves Road Waste Water	\$ 763.61	\$ 500.00
Canoe Road Waste Water	\$ 985.31	\$ 524.00
Lee Bay Waste Water	\$ 487.67	\$ 302.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 500.00
Lily Lake Village Waste Water	\$ 1,143.48	\$ 304.00
Painted Boat Waste Water	\$ 586.13	\$ 402.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 862.18

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 wastewater services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

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

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

Electoral Area B: Halfmoon Bay

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

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

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

Population: 2,969 (2021 Census)

Area: 1,269.45 sq. km.

Average Age: 49.1

Tax Base:

Residential	81.64%
Utilities	15.81%
Major Industry	0.12%
Light Industry	0.31%
Business / Other	1.67%
Managed Forest	0.26%
Recreation / Non-Profit	0.18%
Farm	0.00%

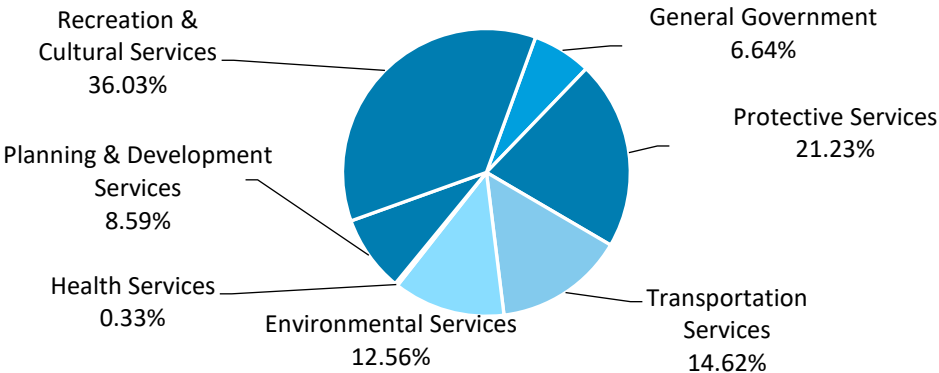


Seasonally occupied dwellings: **439**



Permanently occupied dwellings: **1370**

Where Do your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Area B	\$	1.15
Grant in Aid - Community Schools	\$	0.05
UBCM/Elections	\$	1.69
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Bylaw Enforcement	\$	3.80
Halfmoon Bay Smoke Control	\$	-
Halfmoon Bay Fire Protection ^D	\$	40.54
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Animal Control	\$	0.53
Transportation Services		
Transit	\$	20.99
Regional Street Lighting	\$	0.32
Hydaway Street Lighting ^D	\$	0.85
Ports	\$	8.67
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Rural Planning ^D	\$	14.43
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area B	\$	1.64
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ^{D,I}	\$	99.01
Joint Use - School Facilities	\$	0.23
Halfmoon Bay Library Service ^D	\$	6.60
Museum Service	\$	0.81
Community Parks	\$	19.20
Bicycle & Walking Paths ^I	\$	3.54
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2024 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	\$ -	\$ 115.07
Regional Water Service	\$ 715.00	\$ 450.00
Curran Road Waste Water	\$ 742.68	\$ 353.00
Jolly Roger Waste Water	\$ 986.54	\$ 252.00
Secret Cove Waste Water	\$ 829.96	\$ 352.00
Square Bay Waste Water	\$ 1,281.02	\$ 317.00
Refuse Collection	\$ 201.26	\$ -
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 wastewater 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.

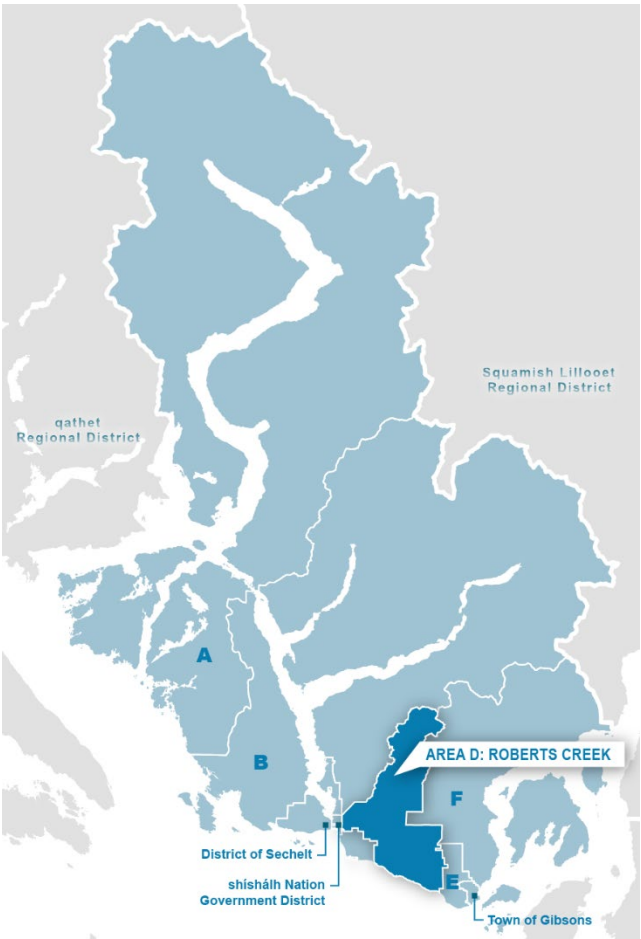
Population: 3,523 (2021 Census)

Area: 143.36 sq. km.

Average Age: 46.1

Tax Base:

Residential	96.76%
Utilities	0.71%
Major Industry	0.39%
Light Industry	0.52%
Business / Other	1.13%
Managed Forest	0.39%
Recreation / Non-Profit	0.10%
Farm	0.00%

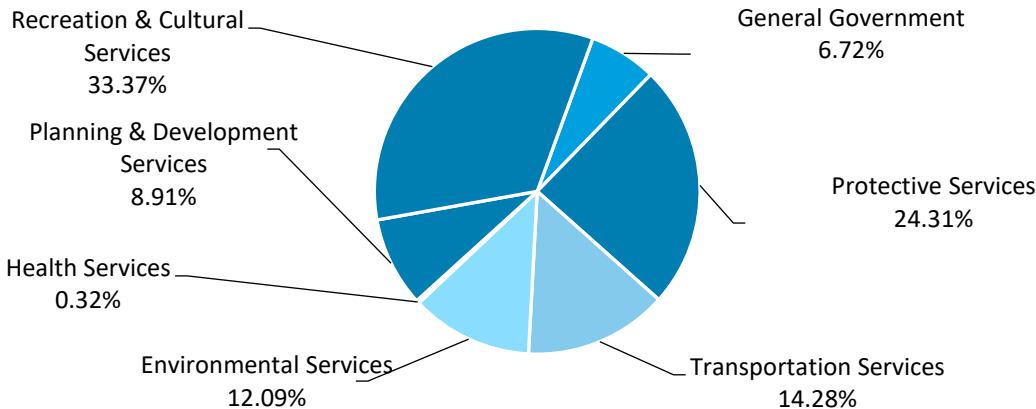


Seasonally occupied dwellings: **288**



Permanently occupied dwellings: **1550**

Where Do your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Area D	\$	1.79
Grant in Aid - Community Schools	\$	0.05
UBCM/Elections	\$	1.69
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Bylaw Enforcement	\$	3.80
Roberts Creek Smoke Control	\$	-
Roberts Creek Fire Protection ^D	\$	39.08
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Animal Control	\$	0.53
Transportation Services		
Transit	\$	20.99
Regional Street Lighting	\$	0.32
Spruce Street Lighting ^D	\$	4.40
Ports	\$	8.67
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Rural Planning	\$	14.43
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area D	\$	1.95
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ¹	\$	99.01
Joint Use - School Facilities	\$	0.23
Roberts Creek Library Service	\$	9.70
Museum Service	\$	0.81
Community Parks	\$	19.20
Bicycle & Walking Paths ¹	\$	3.54
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01
^D Only defined portion of area participates		
¹ Rate is applicable on assessed improvements only		
Taxation		
Property Taxation	\$	4,349,063

2024 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	\$ -	\$ 115.07
Regional Water Service	\$ 715.00	\$ 450.00
RC Cohousing Waste Water	\$ 1,307.48	\$ 500.00
Refuse Collection	\$ 201.26	\$ -

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 wastewater services are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

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

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

Electoral Area E: Elphinstone

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

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

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



Population: 3,883 (2021 Census)

Area: 21.60 sq. km.

Average Age: 45.5

Tax Base:

Residential	97.62%
Utilities	0.06%
Major Industry	0.00%
Light Industry	0.95%
Business / Other	1.36%
Managed Forest	0.00%
Recreation / Non-Profit	0.00%
Farm	0.00%

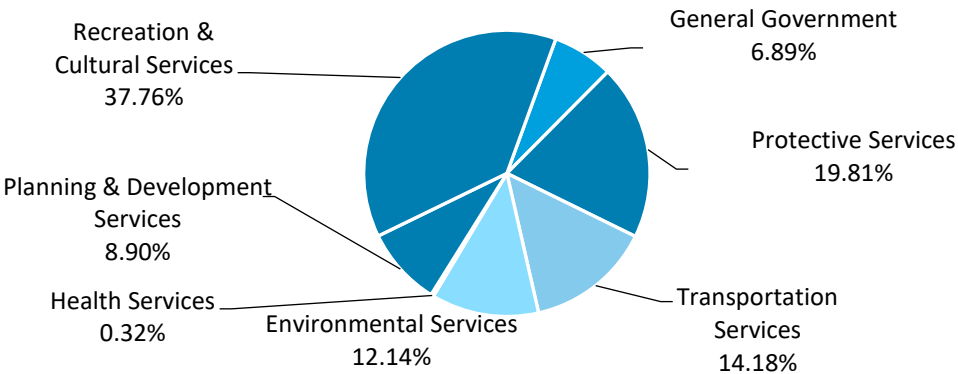


Seasonally occupied dwellings: **155**



Permanently occupied dwellings: **1608**

Where Do your Tax Dollars Go?



Electoral Area E - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Area E	\$	1.70
Grant in Aid - Areas E & F	\$	0.12
Grant in Aid - Community Schools	\$	0.05
Grant in Aid - Greater Gibsons	\$	0.26
UBCM/Elections	\$	1.69
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Bylaw Enforcement	\$	3.80
Gibsons & District Fire Protection ^D	\$	29.36
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Animal Control	\$	0.53
Transportation Services		
Transit	\$	20.99
Regional Street Lighting	\$	0.32
Veterans Street Lighting ^D	\$	0.36
Woodcreek Street Lighting ^D	\$	3.24
Firecrest Street Lighting ^D	\$	2.10
Sunnyside Street Lighting ^D	\$	4.59
Ports	\$	8.67
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Rural Planning	\$	14.43
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area E	\$	1.86
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ^I	\$	99.01
Joint Use - School Facilities	\$	0.23
Gibsons Library	\$	11.89
Museum Service	\$	0.81
Community Parks	\$	19.20
Bicycle & Walking Paths ^I	\$	3.54
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01

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

Taxation		
Property Taxation	\$	3,338,759

2024 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	\$ -	\$ 115.07
Regional Water Service	\$ 715.00	\$ 450.00
Sunnyside Waste Water	\$ 790.62	\$ 502.00
Woodcreek Waste Water	\$ 800.74	\$ 500.00
Refuse Collection	\$ 201.26	\$ -

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 wastewater 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:

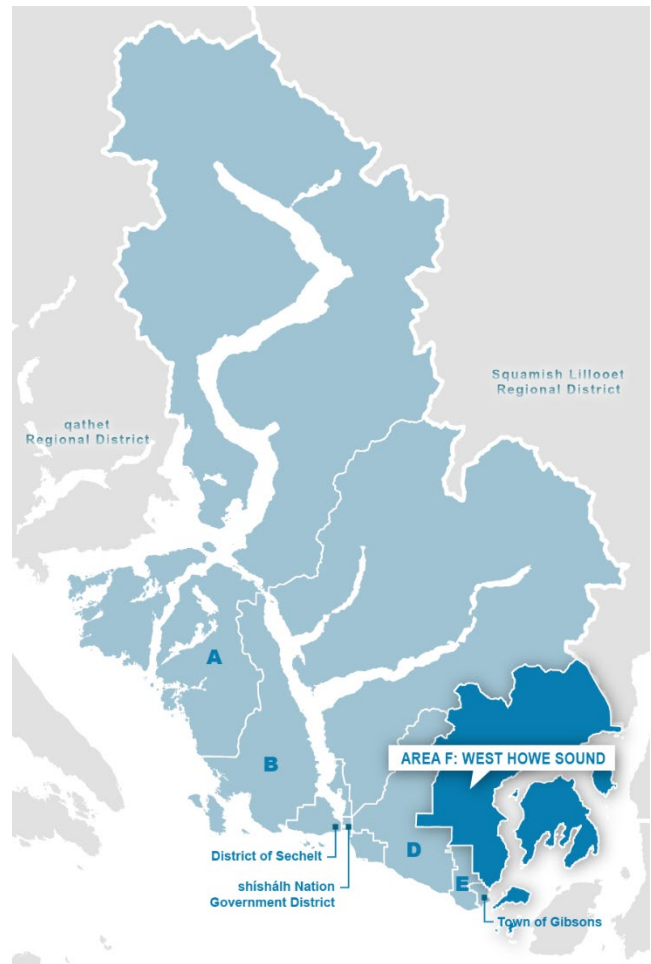
Residential	75.71%
Utilities	4.79%
Major Industry	12.47%
Light Industry	3.13%
Business / Other	2.76%
Managed Forest	0.73%
Recreation / Non-Profit	0.41%
Farm	0.00%



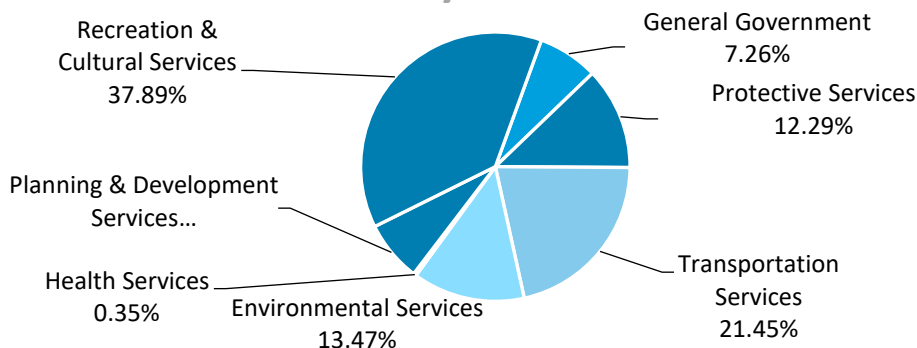
Seasonally occupied dwellings: **365**



Permanently occupied dwellings: **1111**



Where Do your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Area F	\$	1.01
Grant in Aid - Areas E & F	\$	0.12
Grant in Aid - Community Schools	\$	0.05
Grant in Aid - Greater Gibsons	\$	0.26
UBCM/Elections	\$	1.69
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Bylaw Enforcement	\$	3.80
Gibsons & District Fire Protection ^D	\$	29.36
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Animal Control ^D	\$	0.53
Keats Island Dog Control ^D	\$	0.14
Transportation Services		
Transit	\$	20.99
Regional Street Lighting	\$	0.32
Langdale Street Lighting ^D	\$	1.98
Granthams Street Lighting ^D	\$	1.30
Burns Road Street Lighting ^D	\$	4.18
Stewart Road Street Lighting ^D	\$	23.12
Ports	\$	8.67
Langdale Dock ^D	\$	3.71
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Rural Planning ^D	\$	14.43
Heritage Conservation	\$	-
Building Inspection	\$	-
Economic Development - Area F	\$	1.86
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ^{D I}	\$	99.01
Joint Use - School Facilities	\$	0.23
Gibsons Library	\$	11.89
Museum Service	\$	0.81
Community Parks	\$	19.20
Bicycle & Walking Paths ^{D I}	\$	3.54
Recreation Programs ^D	\$	0.96
Dakota Ridge	\$	1.01

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

2024 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	\$ -	\$ 115.07
Regional Water Service	\$ 715.00	\$ 450.00
Langdale Waste Water	\$ 1,427.22	\$ 500.00
Refuse Collection	\$ 201.28	\$ -

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 wastewater 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.

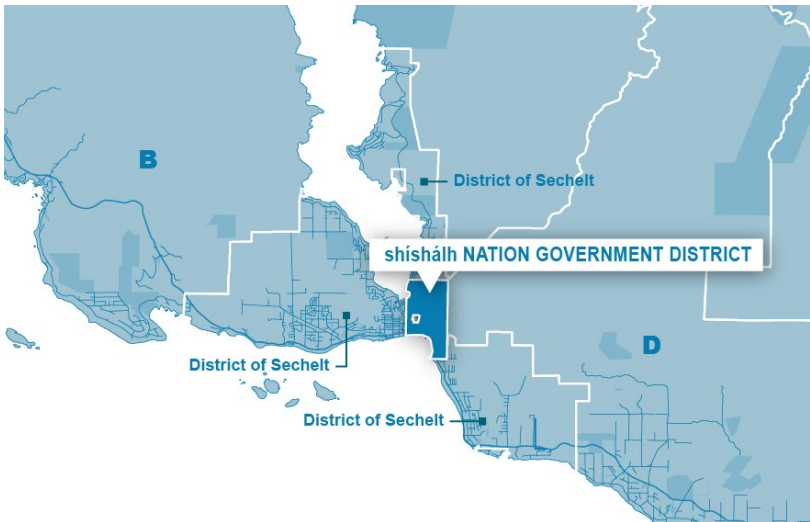
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Taxation	
Property Taxation	\$ 5,025,160

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	47.37%
Utilities	0.52%
Major Industry	0.00%
Light Industry	22.27%
Business / Other	29.78%
Managed Forest	0.00%
Recreation / Non-Profit	0.07%
Farm	0.00%

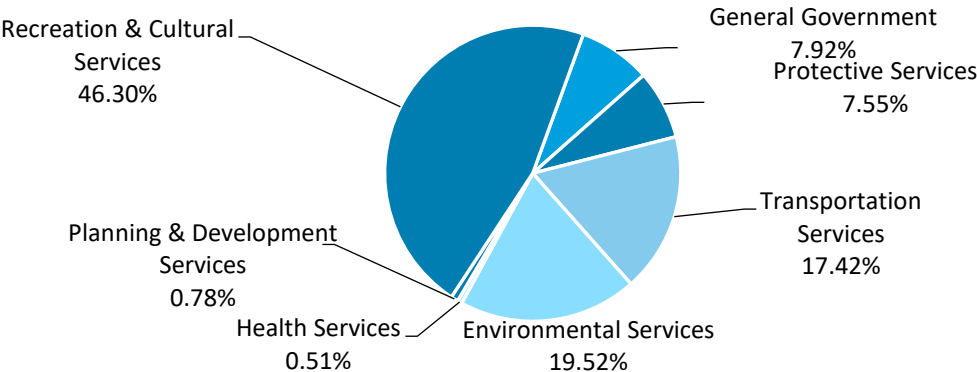


Seasonally occupied dwellings: **42**



Permanently occupied dwellings: **335**

Where Do your Tax Dollars Go?



shíshálh Nation Government District - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Bylaw Enforcement	\$	3.80
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Animal Control	\$	0.53
Transportation Services		
Transit	\$	20.99
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Building Inspection	\$	-
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ¹	\$	99.01
Museum Service	\$	0.81
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01
¹ Rate is applicable on assessed improvements only		

Taxation		
Property Taxation	\$	528,239

2024 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07

Collection of Taxes and Fees

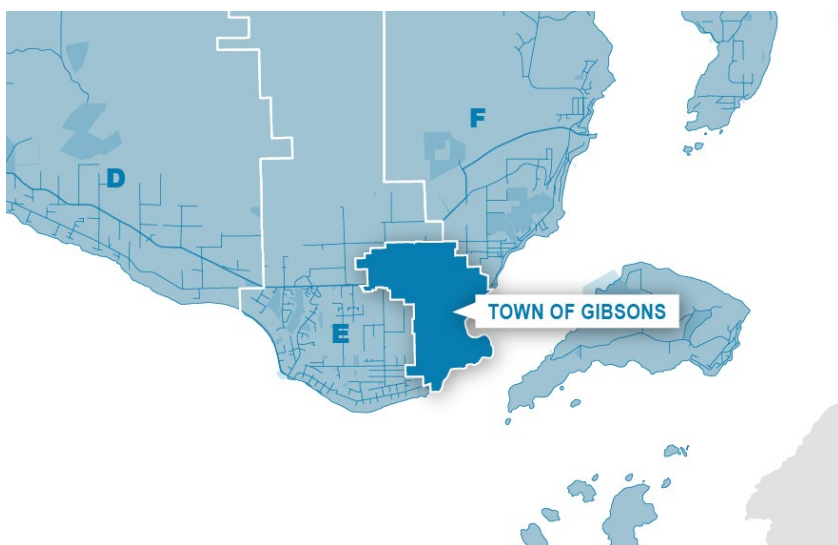
Ad valorem and parcel taxes are collected by the shíshálh Nation Government District on annual tax notices and are remitted to the Regional District by August 1.

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	74.77%
Utilities	0.85%
Major Industry	0.00%
Light Industry	0.55%
Business / Other	23.65%
Managed Forest	0.00%
Recreation / Non-Profit	0.18%
Farm	0.00%

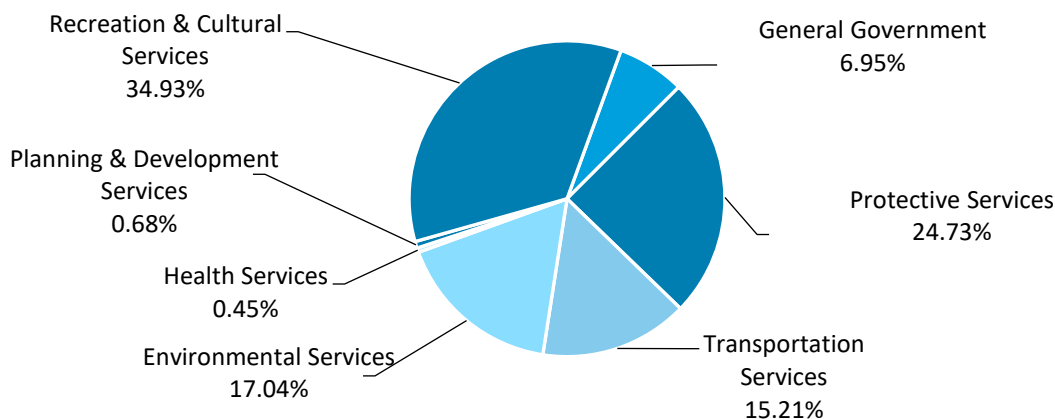


Seasonally occupied dwellings: **200**



Permanently occupied dwellings: **2282**

Where Do your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Community Schools	\$	0.05
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
Gibsons & District Fire Protection	\$	29.36
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Transportation Services		
Transit	\$	20.99
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ¹	\$	99.01
Joint Use - School Facilities	\$	0.23
Gibsons Library	\$	11.89
Museum Service	\$	0.81
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01
¹ Rate is applicable on assessed improvements only		

Taxation	
Property Taxation	\$ 3,900,674

2024 User Fee and Parcel Tax Rates		
Parcel taxes are levied against all properties in the respective service area for the purposes of servicing debt.		
	User Fee	Parcel Tax
Recreation Facilities Debt	\$ -	\$ 115.07

Collection of Taxes and Fees

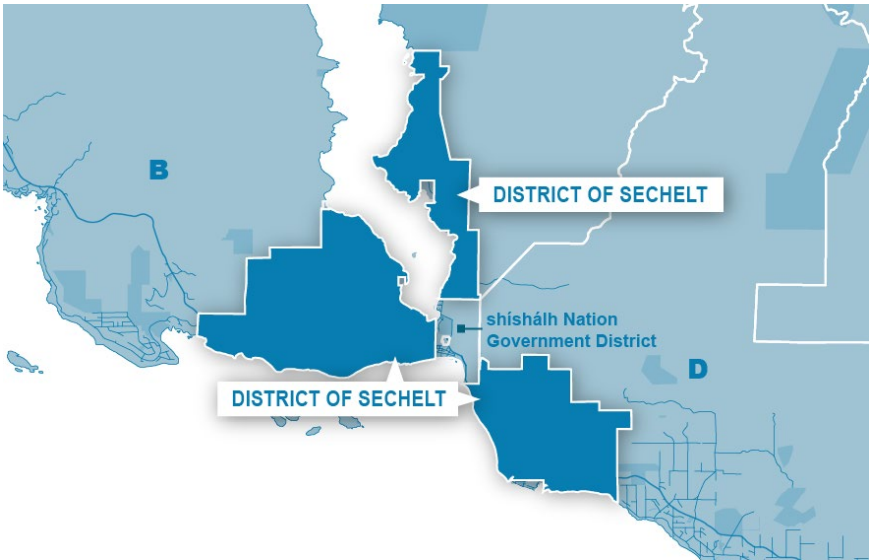
Ad valorem and parcel taxes are collected by the Town of Gibsons on annual tax notices and are remitted to the Regional District by August 1.

District of Sechelt

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

In addition to a large shopping and services area and waterfront walkway, the Village of Sechelt is home to several art galleries and restaurants as well as the Provincial 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	86.02%
Utilities	0.75%
Major Industry	0.00%
Light Industry	0.64%
Business / Other	12.42%
Managed Forest	0.03%
Recreation / Non-Profit	0.15%
Farm	0.00%

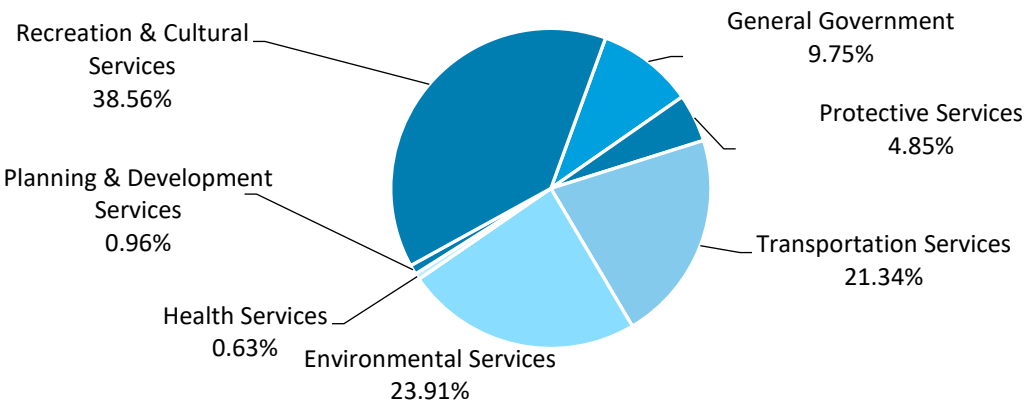


Seasonally occupied dwellings: **610**



Permanently occupied dwellings: **5128**

Where Do your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2024 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)		
General Government		
General Government Administration	\$	8.64
Grant in Aid - Community Schools	\$	0.05
Regional Sustainability	\$	0.90
Feasibility Studies - Regional	\$	0.00
Protective Services		
911 Emergency Telephone	\$	2.10
SCEP	\$	2.66
Transportation Services		
Transit	\$	20.99
Environmental Services		
Solid Waste	\$	23.52
Health Services		
Cemetery	\$	0.62
Planning & Development Services		
Regional Planning	\$	0.94
Hillside	\$	-
Recreation & Cultural Services		
Community Recreation Facilities ¹	\$	99.01
Joint Use - School Facilities	\$	0.23
Museum Service	\$	0.81
Recreation Programs	\$	0.96
Dakota Ridge	\$	1.01

¹ Rate is applicable on assessed improvements only

Taxation	
Property Taxation	\$ 6,211,774

2024 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	\$ -	\$ 115.07
Regional Water Service	\$ 715.00	\$ 450.00
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

All user fees are collected directly by the Regional District. Annual utility bills are issued to property owners in April of each year and are payable by June 15.

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



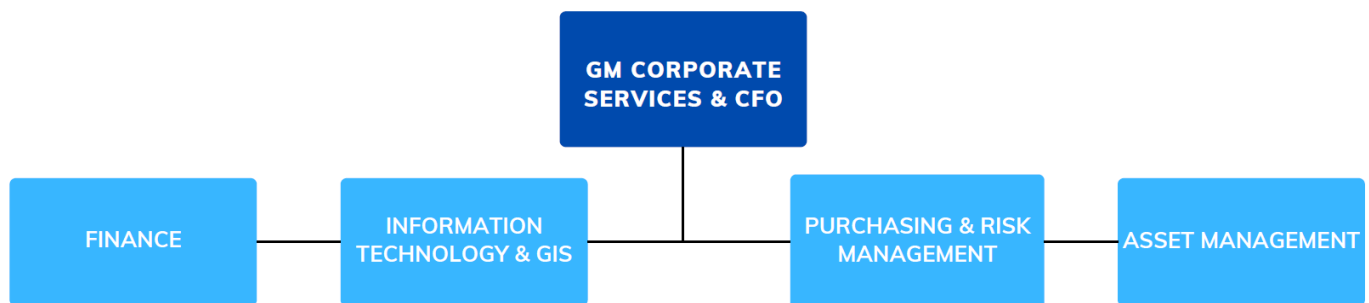
Departmental Goals & Objectives

Corporate Services



The Corporate Services Department provides support services for the organization and public. These include: Asset Management, Community Grants, Financial Services, Information Services, Purchasing and Risk Management and the Sunshine Coast Regional Hospital District (SCRHD) Administration.

Asset Management leads and supports efforts to assists with both capital and operational planning. Financial Services provides the overall statutory financial oversight for the organization, which includes financial planning, reporting, internal controls, and treasury management. Information Services provides essential IT and mapping support, managing hardware, software, and networks to ensure the smooth operation of SCRD's core business systems across multiple sites. The Purchasing and Risk, establish policies, and ensure cost-effective, equitable procurement and comprehensive risk control.



2024 Initiatives to Support Board's Strategic Focus Areas

Water Stewardship

- Working on the implementation of volumetric billing, beginning with the North and South Pender Water systems.
- Providing financial and asset management support to address the needs of the aging water system.
- Aid with financial implications of new water sources.

Solid Waste Solutions

- Provide financial analysis support toward the updated Regional Solid Waste Management Plan, including options for diversion and optimization.
- Provide financial analysis on long-term waste disposal solutions.
- Provide financial analysis and support to new regional landfill site or alternative solutions.
- Support analysis of enhanced diversion and recycling programs for ways to reduce costs.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Finance	1. Analyze impacts to Long-Term Debt levels in accordance with new Capital Renewal and overall Capital Plan	- Monitor Debt to keep it within defined parameters - Complete an analysis on debt per service overall impact to its service participants to determine current and future affordability
	2. Complete a Water Rate Structure Review in order to create a sustainable recovery model for providing Water Services	- Plan for the development and implementation of a water rate structure through seeking input from various departmental stakeholders
	3. Improve budgeting efficiency and effectiveness to improve financial analysis capabilities throughout the organization	- Complete an internal budgeting needs assessment of the organization
Information Technology	1. Build organizational cybersecurity awareness	- Build a robust network to protect against malicious cyber attacks
	2. Upgrade the Telephone System network	- Replace enterprise phone systems with Microsoft Teams Phone
Purchasing & Risk Management	1. Streamline Procurement processes to improve organizational efficiencies	- Host division information sessions to improve staff's procurement knowledge - Support staff's ability to complete low risk processes independently
	2. Implement social sustainable procurement	- Provide education to organizational staff on using social sustainable procurement practices
Asset Management	1. Develop process for aligning Long-Term Financial Plans with Short-Term work plans	- Coordinate with Finance staff and other departmental staff to improve and implement process
	2. Review and refine existing 20 year capital plan	- Review plans in conjunction with Finance and departmental managers to identify improvements
	3. Incorporate Asset Criticality in to Asset Management planning	- Initiate review of asset criticality and incorporation of criticality into asset registry.

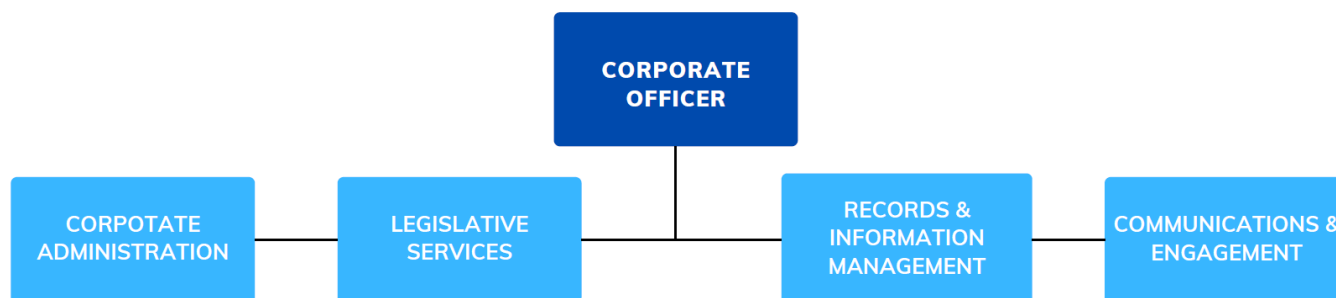
Key Performance Indicators

Performance Measure	2021	2022	2023	2024 Estimated	2025 Estimated
Debt Per Capita	\$323	\$500	\$502	\$908	\$820
Debt Servicing per Capita	\$105	\$113	\$117	\$149	\$179
Number of Payments Issued	4,879	5,342	5,685	5,800	6,000
% of Utility Bills Outstanding	5.1%	6.2%	6%	5%	5%
Purchase Orders Issued	569	569	532	575	580
IT Ticket Volume	4,462	5,263	5,280	5,300	5,320

Administration and Legislative Services



The Administration and Legislative Services Department is responsible for planning, coordination and control of corporate administrative functions in accordance with the *Local Government Act* and ensures the provision of services in compliance with the Regional District's bylaws, policies, procedures, and statutory requirements. This department provides support services for all Regional District functions. Areas of responsibility include Corporate Administration, Legislative Services, Records and Information Management, and Communications and Engagement.



2024 Initiatives to Support Board's Strategic Focus Areas

- The corporate Communications and Engagement workplan focuses on engagement activities related to water and waste utility rates, water conservation education, the SCRD's solid waste management plan, and the upcoming implementation of the final phase of the water meter installation program.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Corporate Administration	1. Develop and implement a corporate work plan that aligns with the Board's strategic plan	-Collaborate with Senior Leadership to develop individual workplans that are reflective of the direction given in the strategic plan
	2. Implement beneficial recommendations from the 2023 Organizational review	-Strategize with Senior Leadership as to how to best implement the most beneficially impactful recommendations -Effectively communicate immediate and expected changes throughout the organization
Legislative Services	1. Implement long-term borrowing administration efficiencies while still being fair & transparent to the community	- Conduct a "bundled" elector approval process to seek community approval for long-term borrowing -Develop an actionable plan to prepare and execute the bundled electoral approval process -Effectively communicate the implications of approving and not approving the debt well in advance of the process
	2. Complete an informative Corporate Policy Review	-Take a organizational lead in the review -Collaborate with departmental leaders to obtain the relevant information required to complete the review
Records & Information Management	1. Migrate the organizational records to SharePoint	-Collaborate with Information Services and departmental leaders to understand the needs of each department -Provide workshops to staff to ensure they have a working knowledge of the software
	2. Procure and implement third-party Electronic Document management software	-Plan and complete proper due diligence of the available options to the organization - Collaborate with the Information Technology department to ensure the transfer is inclusive of all relevant documents
Communications & Engagement	1. Strengthen the collaborative efforts with other local governments	-Proactively seek opportunities to engage with other local governments on Regional matters -Conduct monthly meetings with Communications departments of other local governments from around the province to share ideas and build relationships
	2. Develop and implement a new comprehensive corporate communications & engagement plan	-Engage with other organizational stakeholders to better understand communication roadblocks and areas of improvement

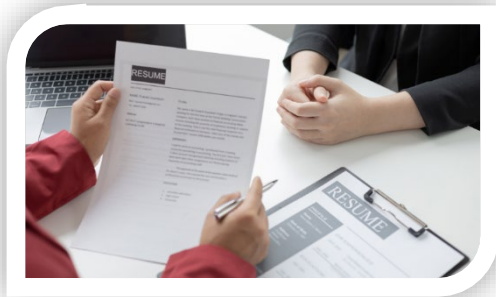
Key Performance Indicators

Records and Information Management - Legal Compliance with Records Retention Schedule

Year	Records Dispositioned	Records Scheduled for Disposition	% Compliance*
2025 (estimate)	28,000	29,500	95%
2024 (estimate)	23,250	25,000	93%
2023	17,234	19,682	88%
2022	12,642	14,864	85%
2021	6,652	7,626	87%
2020	3,859	5,577	69%

Performance Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Estimated
Online Engagements Visits to Letstalk.scrd.ca		924	12,332	25,119	30,000	33,000
Records Released in Compliance	100%	96%	100%	100%	100%	100%

Human Resources



Human Resources is a centralized support service responsible for providing strategic workforce development processes and continuous improvement of best practices to and for all staff in all functions of the Sunshine Coast Regional District from pre-hire to post-retire. They are responsible for promoting industry leading best practices and ensuring awareness of, and ongoing compliance with, legislative requirements such as the Workers' Compensation Act, Employment Standards Act, BC Human Rights Code, and the BC Labour Code, all as guided by the Code of Ethics and Professional Standards of

the Chartered Professionals in Human Resources (CPHR) of BC and Yukon, the BC Municipal Safety Association (BCMSA), and the Local Government Management Association (LGMA).



2024 Initiatives to Support Board's Strategic Focus Areas

- Working with the union through collective bargaining negotiations to promote the SCRD as a desired working environment in order to attract talent.
- Engages in supportive processes such as job redesign and evaluation and applicant selection to attract, hire and retain talent.
- Conducts safety & risk inspections in combination with training sessions to promote and maintain a safe working environment.

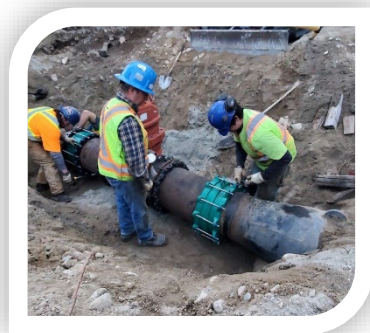
Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Labour Relations	1. Execute new collective agreement terms	-Develop a communication plan for employees of the organization to better understand the new collective agreement and its terms
	2. Establish a volunteer & employee recognition program	-Organize an annual appreciation event through collaboration with the relevant departments -Implement a peer-to-peer recognition system
Health & Safety	1. Begin Certificate of Recognition Implementation	-Meet with organizational staff to brief them on the process and expectations
	2. Plan and execute a North American Occupational Safety & Health Week	-Engage staff in safety awareness campaigns
Recruitment	1. Revise orientation materials for newly hired employees	-Develop interactive orientation sessions to promote engagement
	2. Streamline recruitment processes	-Establish new metrics and feedback metrics to identify problem areas

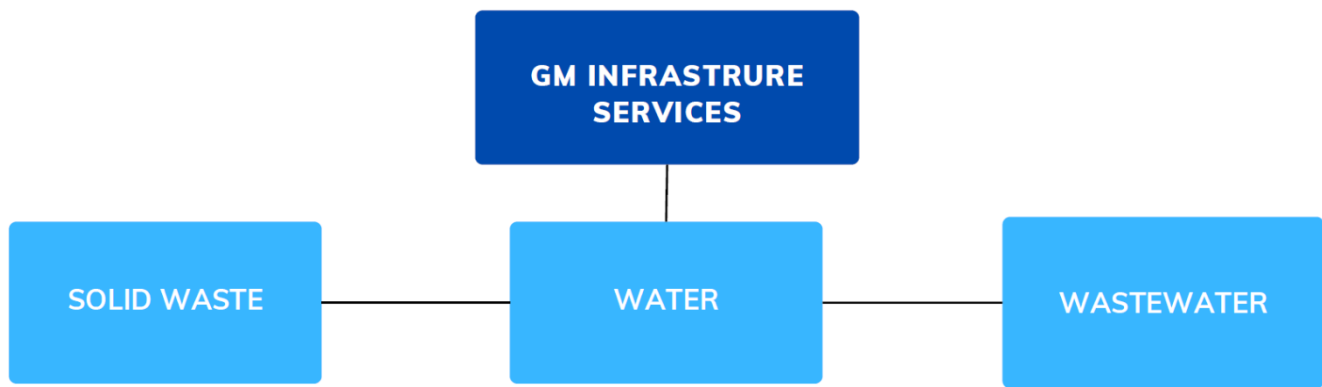
Key Performance Indicators

Performance Measure	2021	2022	2023	2024 Target	2025 Target
Job Postings	148	128	121	125	130
Training & Development sessions	32	54	49	50	50
Training & Development session Attendance	372	437	508	550	600

Infrastructure Services



The Infrastructure Services Department is responsible for regional solid waste, curbside collection, Regional, North and South Pender Harbour Water Service Areas, and several wastewater services.



2024 Initiatives to Support Board’s Strategic Focus Areas

Water Stewardship

- Continually improve the operations of all the Regional District’s aging water systems.
- Improve water demand management and increase the efficiency of water use by completing installation of water meters and implementing volumetric billing.
- 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.
- Work with the shíshálh Nation and the Province of BC to ensure the SCRD is able to utilize effective drought response approaches.
- Continue to explore, enhance and develop groundwater and surface water sources.

Solid Waste Solutions

- Optimize use of Sechelt landfill site to bridge to future long-term waste disposal solutions.
- Review and confirm a new regional landfill site or select an alternative solution.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Solid Waste	1. Increase lifespan Sechelt Landfill	- Relocate contact water pond - Confirm feasibility vertical expansion
	2. Develop waste disposal options	- Undertake a detailed feasibility study for the disposal of solid waste off-coast - Confirm the feasibility of a vertical expansion of the Sechelt Landfill
	3. Confirm long-term solid waste management strategies	- Update the Solid Waste Management Plan
	4. Improve disposal site operations to maximize efficiency and safety	- Undertake major upgrades to Pender Harbour Transfer stations and minor upgrades to the Sechelt Landfill site
Water Services	1. Expand and diversify water supply sources	- Development of several new water supply sources (e.g. Langdale Wellfield, Eastbourne Well Field, Gray Creek, Lower Crown Raw Water Reservoir, Site B Raw Water Reservoir, EFN chapman Creek reduction)
	2. Improve existing functioning water distribution system	- Maintain and upgrade aging infrastructure (incl. watermains and pumpstations) - Development of Fire Flow Action Plan - Undertake several dam safety upgrades
	3. Ensure high quality drinking water is supplied to the residents of the Sunshine Coast	- Upgrade several water treatment facilities and major parts of the treatment system (e.g. Chapman Treatment Plant, Garden Bay Treatment Plant, Egmont Water Treatment Plant, Cove Cay Water Treatment Plant)
	4. Improve Water Demand Management	- Install water meters on currently unmetered properties - Prepare for implementation of volumetric billing system - Address ongoing leaks
Wastewater	1. Improve Asset Management practices	- Continue to upgrade aging infrastructure to realize full life of assets or confirm the need to do so.
	2. Improve the sustainability of service delivery	- Complete ongoing operational and infrastructure upgrades to achieve better effluent quality and reduce waste disposal

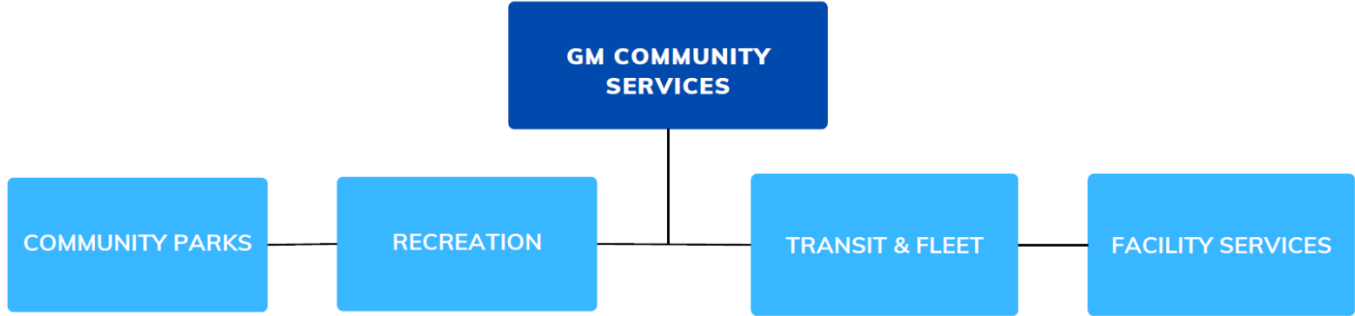
Key Performance Indicators

Performance Measure	2021	2022	2023	2024 Target	2025 Target
Tonnage Landfilled	13,625	12,239	11,791	11,319	10,866
Residential Curbside Garbage (Tonnage)	854	830	843	840	835

Community Services



The Community Services Department is responsible for recreation and community partnerships, parks, cemetery services, facility and building services, public transit, fleet services, ports and the operations of the Gibsons & Area Community Centre, Gibsons & District Aquatic Facility, Sechelt Aquatic Centre, Sunshine Coast Arena, Pender Harbour Aquatic & Fitness Centre and Dakota Ridge Winter Recreation Area.



2024 Initiatives to Support Board’s Strategic Focus Areas

Water Stewardship

- Investigating an alternative water source for Sunshine Coast Arena Ice Operations.
- Testing Cliff Gilker sports field irrigation system water flows to reduce the dependency on potable water.

Solid Waste Solutions

- Continuation of the solid waste bylaw implementation to reduce the level of organics entering the landfill through Parks and Cemetery waste bins.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Community Parks	1. In partnership with other local government jurisdictions, develop a sport field strategy that provides a long term vision for the provision of sport field amenities on the Sunshine Coast.	- Documented inventory of sport fields - Define and develop service levels for all classifications of sport fields while ensuring consistency in application of classification system and service levels - Identify considerations for future growth
	2. Continue to support community access to parks and related amenities, including community halls.	- Conduct regular inspections of all properties and managed assets - Plan and complete routine, remedial and preventative maintenance tasks - Construction of new community hall in Halfmoon Bay
	3. Review and update Parks related bylaws and procedures	- Collaborating with Bylaw Services and Legislative Services, review Parks Bylaw No. 356 to modernize and strengthen.
Recreation	1. Continue to support community access to recreation facilities through the provision of services, programs, and facility rentals.	- Delivery of accessible recreation programs in aquatics, fitness and leisure. - Support community groups programming through the provision of facility spaces/services. - Continue to strengthen the provision of aquatics through coordinated leadership and training - Return to pre-COVID hours of operation and service levels.
	2. Determine future service levels needs.	- Conduct a Facilities Needs Assessment through engagement with relevant stakeholders.
Transit & Fleet	1. Enhanced customer service through technology.	- Support BC Transit in the implementation of an electronic fare system (UMO).
	2. Review handyDART (Custom Transit) Services.	- Coordinate with BC Transit to complete a review of the current handyDART service to inform improvements and future expansion opportunities.
	3. Enhanced accessibility of transit for students.	
Facility Services	1. Effective Asset Management.	- Planning, coordination, procurement of goods and services to complete capital renewal projects and one-time projects.
	2. Continue to support safe, regulation-compliant, and clean facilities.	- Plan, schedule and complete regular inspections. - Complete regular preventative maintenance tasks. - Conduct annual maintenance activities at facilities.

Key Performance Indicators

Performance Measure	2021	2022	2023	2024 Target	2025 Target
Recreation Facility Admissions	137,938	243,879	282,989	300,000	330,000
Annual Transit Ridership	380,757	468,494	571,603	600,000	650,000
Sports Field Bookings	1,968	1,928	1,423	1,450	2,000
Community Hall Bookings	240	556	787	800	825

Planning and Development Services



The Planning and Development Department is responsible for Rural and Regional Land Use Planning, Building Inspection, Hillside Industrial Park, Sustainable Development, Bylaw Enforcement and Protective Services. Protective Services includes Gibsons and District, Roberts Creek, Halfmoon Bay and Egmont and District Volunteer Fire Departments; Sunshine Coast Emergency Program and 9-1-1.



2024 Initiatives to Support Board's Strategic Focus Areas

Water Stewardship

- Bylaw enforcement support to enforce water conservation regulatory compliance efforts.
- Providing climate forecasting support related to water system resilience

Solid Waste Solutions

- Landfill emission reporting / mitigation option development support.

Divisional Goals & Strategies

	Divisional Goals	Divisional Strategies
Planning	1. Shorten application timelines, improve application predictability and reduce barriers to application submission	-Implement recommendations for Development Approval Processing Procedures completed in 2023 -In coordination with Finance evaluate User Fee recovery methods to ensure adequate service funding
	2. Renew all 7 Official Community Plans	-Seek and review community input -Utilize consultant expertise to supplement staff capacity
Building Inspection	1. Complete a Digital Service Enhancement to enhance the delivery of permitting and inspection services	-Identify gaps in permitting and inspection that can be improved using digital tools
	2. Integrate Development Approval Process Improvements	-Collaborate with the Planning and Bylaw enforcement departments to implement quick and impactful recommendations
	3. Complete Building & Plumbing Bylaw Renewal	-Review and identify improvements within existing bylaws
Protective Services	1. Improve personnel recruitment, retention and equity in the fire departments	-Complete a firefighter recognition and compensation review
	2. Improve efficiency of Bylaw enforcement administration	-Deploy mobile workstations in bylaw enforcement vehicles
	3. Improve Evacuation planning and Readiness	-Seek consulting support on developing modern and effective evacuation plan templates
Sustainable Development	1. Implement Corporate Carbon Neutrality Plan	-Coordinate with relevant stakeholders to proceed to toward plan recommendation and goals
	2. Integrate a climate risk framework into core decision making processes	-Develop framework that is actionable '-Develop outcome targets that are measurable and achievable

Key Performance Indicators

Performance Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Estimated
Development Applications Received	77	122	95	251	240	260
Planning Public Inquiries	2,029	3,246	2,660	1,808	1,717	1,630
Building Inspection Processing Time (Weeks) ¹				3.59	3.50	3.40
Building Inspections Conducted ¹				1,395	1,425	1,475

¹ These key performance indicators began being tracked in 2023. This data is expected to continue to contribute to better understanding the performance of the Building Inspection service going forward.



Financial Plan Overview

2024 Property Assessment Impacts

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

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

Assessment Value Comparison

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

Overall Change in Assessed Values		
	Assessed Value	% Change
2023 (Cycle 14)	20,849,449,823	
Increase due to NMC*	246,751,897	1.18%
Increase due to Market	-394,451,996	-1.89%
2024 Total	20,701,749,724	-0.71%
*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 2023 and 2024 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 average will see a decrease in apportionment.

Table 2: Comparison of Converted Values by Area					
Area	2023	2024	\$ Increase	% Increase	Apportionment
Area A	344,958,312	350,230,567	5,272,256	1.5%	↑
Area B	294,882,681	294,064,449	-818,232	-0.3%	-
Area D	223,991,699	223,663,726	-327,973	-0.1%	↑
Area E	174,183,170	172,337,253	-1,845,917	-1.1%	↓
Area F	278,543,703	287,870,446	9,326,743	3.3%	↑
ToG	283,078,267	282,691,825	-386,443	-0.1%	↑
DoS	651,847,641	631,567,485	-20,280,156	-3.1%	↓
sNGD	42,593,352	43,838,143	1,244,791	2.9%	↑
Total	2,294,078,825	2,286,263,893	-7,814,932	-0.3%	

Impact of Property Assessments Changes (Combined Market and NMC)

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

Converted Values	2024			2023			Change \$	Change %	% ^ in CV \$	^ in CV %
Electoral Area A	350,230,567	15.32%	153,189	344,958,312	15.04%	150,369	\$ 2,820	1.88%	1.53%	0.282%
Electoral Area B	294,064,449	12.86%	128,622	294,882,681	12.85%	128,541	\$ 81	0.06%	-0.28%	0.008%
Electoral Area D	223,663,726	9.78%	97,829	223,991,699	9.76%	97,639	\$ 190	0.19%	-0.15%	0.019%
Electoral Area E	172,337,253	7.54%	75,379	174,183,170	7.59%	75,927	\$ (548)	-0.72%	-1.06%	-0.055%
Electoral Area F	287,870,446	12.59%	125,913	278,543,703	12.14%	121,419	\$ 4,495	3.70%	3.35%	0.449%
ToG - Hosp. Purp.	282,691,825	12.36%	123,648	283,078,267	12.34%	123,395	\$ 253	0.20%	-0.14%	0.025%
DoS - Hosp. Purp.	631,567,485	27.62%	276,244	651,847,641	28.41%	284,144	\$ (7,899)	-2.78%	-3.11%	-0.790%
sNGD - Hosp. Purp.	43,838,143	1.92%	19,175	42,593,352	1.86%	18,567	\$ 608	3.27%	2.92%	0.061%
Total	2,286,263,893	100.0%	1,000,000	2,294,078,825	100.0%	1,000,000	\$ 0	0.00%	-0.34%	0.000%

Residential Rate per \$100k for \$1mil in taxes	\$ 4.37	\$ 4.36	\$ 0.01	0.34%
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What does this mean?

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

What if?

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

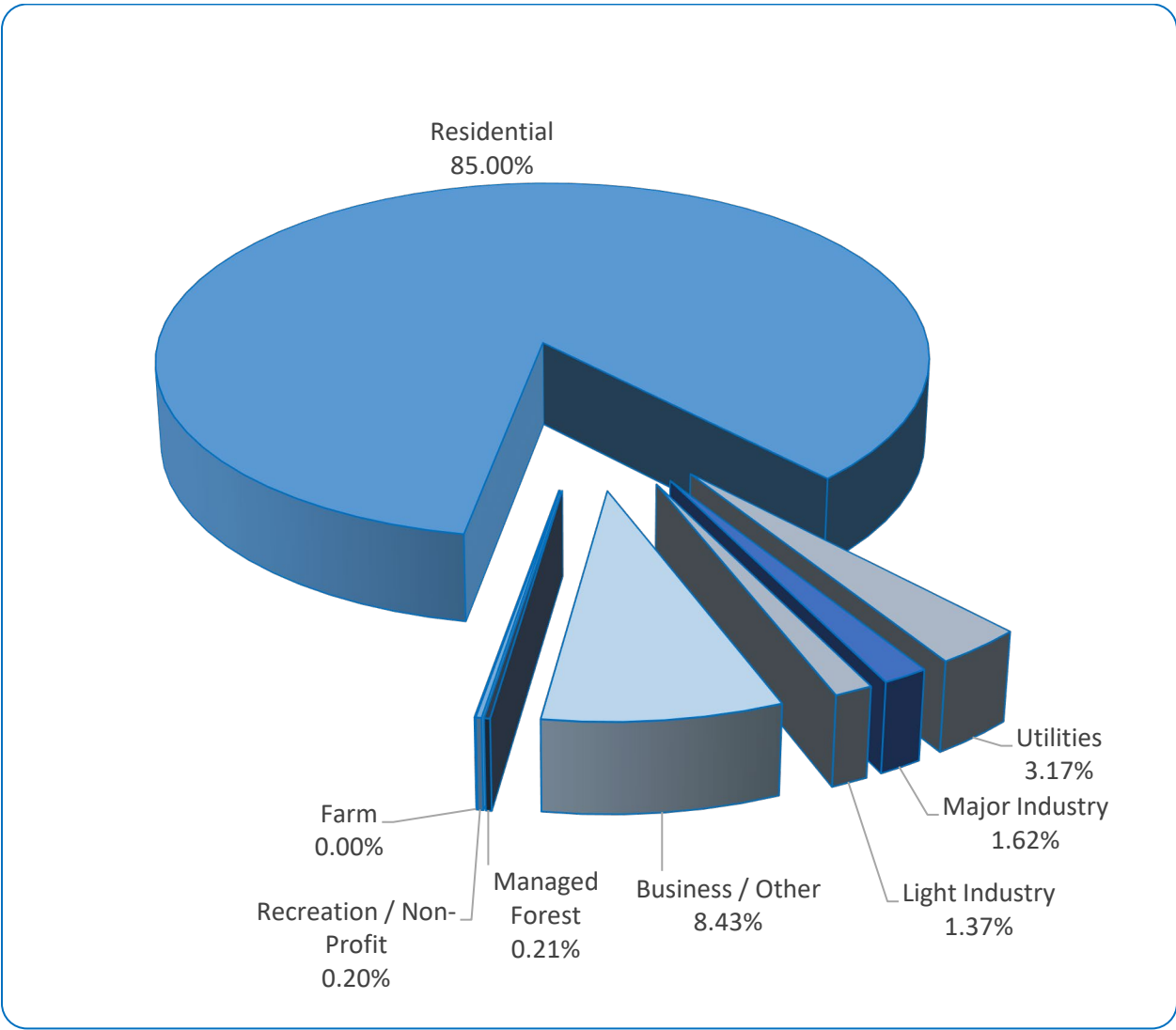
	2023	2024
Taxation = \$1,000,000	\$ 4.36	\$ 4.37
Taxation = \$2,000,000	\$ 8.72	\$ 8.75
Taxation = \$3,000,000	\$ 13.08	\$ 13.12

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

	2023	2024
Assessed value of home \$400,000	17.44	17.50
Assessed value of home \$500,000	21.80	21.87
Assessed value of home \$750,000	32.69	32.80
Assessed value of home \$1,000,000	43.59	43.74

Tax Base by Property Class

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



Budget Summary

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

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

Schedule A, Bylaw 764, 2024

2024 - 2028

	2024	2025	2026	2027	2028
Revenues					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	33,017,751	34,059,483	34,996,732	34,799,367	34,490,344
Frontage & Parcel Taxes	8,195,785	8,224,985	6,673,211	6,586,242	6,587,792
Government Transfers	13,351,211	3,737,948	3,854,032	3,854,032	3,854,032
User Fees & Service Charges	19,422,148	19,570,520	19,601,441	19,623,685	19,623,685
Member Municipality Debt	1,506,412	1,126,039	751,486	745,998	706,315
Investment Income	805,614	871,387	331,931	162,510	196,405
Other Revenue	997,109	823,535	843,235	826,184	826,184
	77,393,030	68,510,897	67,149,068	66,695,018	66,381,757
Expenses					
Administration	6,654,277	6,654,277	6,654,277	6,654,277	6,654,277
Internal Recoveries	(9,533,500)	(9,951,778)	(10,065,981)	(10,021,833)	(10,129,729)
Wages and Benefits	29,266,840	30,577,298	31,329,063	31,705,539	31,757,461
Operating	30,611,888	23,371,794	23,445,173	23,011,591	23,025,533
Debt Charges Member Municipalities	1,506,412	1,126,039	751,486	745,998	706,315
Debt Charges - Interest	1,922,738	2,126,697	1,251,762	1,059,015	1,014,085
Amortization of Tangible Capital Assets	4,919,663	4,919,663	4,919,663	4,919,663	4,919,663
	65,348,318	58,823,990	58,285,443	58,074,250	57,947,605
Operating Surplus / (Deficit)	12,044,712	9,686,907	8,863,625	8,620,768	8,434,152
Other					
Capital Expenditures	(49,813,289)	(8,838,582)	(5,062,156)	(4,853,815)	(6,433,215)
Landfill Closure & Post Closure Expenditures	(3,219,886)	(31,024)	-	-	-
Development of Land Held for Resale	(104,055)	(14,055)	(14,055)	(14,055)	(14,055)
Proceeds from Long Term Debt	17,712,015	1,704,900	720,000	348,100	1,254,600
Debt Principal Repayment	(3,266,749)	(4,208,548)	(3,742,074)	(3,470,715)	(3,280,420)
Transfer (to)/from Reserves	14,437,766	(1,913,637)	(4,139,653)	(4,004,596)	(3,335,375)
Transfer (to)/from Appropriated Surplus	967,235	(647,050)	(647,050)	(647,050)	(647,050)
Transfer (to)/from Other Funds	3,929,490	210,402	1,700	1,700	1,700
Prior Year Surplus/(Deficit)	73,212	-	-	-	-
Unfunded Amortization	4,919,663	4,919,663	4,919,663	4,919,663	4,919,663
Transfer (to)/from Unfunded Liability	2,319,886	(868,976)	(900,000)	(900,000)	(900,000)
	(12,044,712)	(9,686,907)	(8,863,625)	(8,620,768)	(8,434,152)
Financial Plan Surplus / (Deficit)	-	-	-	-	-

Budget Summary by Functional Category

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

Taxation Revenue					
Function	2024	2025	2026	2027	2028
General Government	2,614,385	2,739,088	2,769,050	2,858,165	2,858,165
Protective Services	5,351,572	5,502,333	5,587,540	5,604,105	5,479,309
Transportation Services	4,999,501	5,621,187	5,909,633	6,029,521	6,034,499
Environmental Services	5,376,484	5,209,704	5,271,189	5,035,349	4,849,879
Health Services	330,012	392,393	392,235	391,525	389,178
Planning & Development Services	2,236,164	2,137,453	2,209,286	1,753,806	1,753,806
Recreation & Cultural Services	12,109,633	12,457,325	12,857,799	13,126,896	13,125,508
Total	33,017,751	34,059,483	34,996,732	34,799,367	34,490,344

Frontage & Parcel Taxes					
Function	2024	2025	2026	2027	2028
Recreation & Cultural Services	1,746,592	1,746,592	166,524	48,519	48,519
Water & Wastewater	6,449,193	6,478,393	6,506,687	6,537,723	6,539,273
Total	8,195,785	8,224,985	6,673,211	6,586,242	6,587,792

User Fee & Service Charges Revenue*					
Function	2024	2025	2026	2027	2028
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	804,019	864,865	885,605	885,605	885,605
Environmental Services	4,016,217	4,000,328	4,002,152	4,003,516	4,003,516
Water & Wastewater	11,238,574	11,238,574	11,238,574	11,238,574	11,238,574
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,257,042	1,322,097	1,330,037	1,350,917	1,350,917
Recreation & Cultural Services	2,107,625	2,117,925	2,117,925	2,117,925	2,117,925
Total	19,517,962	19,638,274	19,668,778	19,691,022	19,691,022

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

The total operating expenditures excludes Member Municipality debt payments and includes \$4,919,663 in amortization expenditures.

Operating Expenses					
Function	2024	2025	2026	2027	2028
General Government	4,346,195	3,258,203	3,352,827	3,489,063	3,329,063
Protective Services	6,136,130	5,068,972	5,134,730	5,151,049	5,147,332
Transportation Services	8,440,244	9,272,270	9,570,501	9,701,615	9,787,640
Environmental Services	9,019,467	8,221,786	8,210,237	8,225,313	8,226,057
Water & Wastewater	15,778,248	12,774,891	12,659,227	12,545,519	12,571,776
Health Services	367,377	374,711	374,553	373,843	371,496
Planning & Development Services	4,689,771	3,599,098	3,684,893	3,235,885	3,235,885
Recreation & Cultural Services	15,202,620	15,126,320	14,545,289	14,604,265	14,570,341
Total	63,980,052	57,696,251	57,532,257	57,326,552	57,239,590

The SCRD is currently working to develop a comprehensive asset management capital plan for various service functions such as Recreation Facilities, Ports Services, Water Services, Wastewater Services, and Parks. As these plans become further developed, the SCRD will better be able to predict the expected costs from capital asset purchases and replacement of infrastructure. As a result, the budgeted capital expenditures from 2025-2028 may differ in future financial plans.

Capital Expenses					
Function	2024	2025	2026	2027	2028
General Government	967,746	161,000	174,500	161,000	161,000
Protective Services	3,702,071	1,438,500	207,500	467,900	136,700
Transportation Services	1,347,217	32,032	29,665	30,258	30,258
Environmental Services	1,984,293	99,140	133,742	17,201	17,201
Water & Wastewater	27,012,846	3,125,810	2,872,449	3,046,256	2,801,756
Health Services	595,464	-	-	-	-
Planning & Development Services	75,000	-	-	75,000	-
Recreation & Cultural Services	14,128,652	3,982,100	1,644,300	1,056,200	3,286,300
Total	49,813,289	8,838,582	5,062,156	4,853,815	6,433,215

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	2023	2024	Difference
User Rate	\$651.49	\$715.00	+\$63.51
Parcel Tax	\$392.05	\$449.99	+\$57.94

North Pender	2023	2024	Difference
User Rate	\$918.12	\$965.03	+\$46.91
Parcel Tax	\$385.33	\$440.01	+\$54.68

South Pender	2023	2024	Difference
User Rate	\$762.95	\$844.97	+\$82.02
Parcel Tax	\$431.83	\$515.00	+\$83.17

Garbage and Food Waste

2023	2024	Difference
\$201.26	\$201.26	-

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

Recreation

	2023	2024	Difference
Community Recreation	\$115.52	\$115.07	-\$0.45
Pender Harbour Recreation	\$17.07	\$17.00	-\$0.07

Wastewater

Frontage Fees

Service	2023 Rate	2024 Rate	Difference
Greaves	\$ 450.00	\$ 500.00	\$ 50.00
Woodcreek	\$ 450.00	\$ 500.00	\$ 50.00
Sunnyside	\$ 402.00	\$ 502.00	\$ 100.00
Jolly Roger	\$ 202.00	\$ 252.00	\$ 50.00
Secret Cove	\$ 252.00	\$ 352.00	\$ 100.00
Lee Bay	\$ 252.00	\$ 302.00	\$ 50.00
Square Bay	\$ 267.00	\$ 317.00	\$ 50.00
Langdale	\$ 450.00	\$ 500.00	\$ 50.00
Canoe	\$ 474.00	\$ 524.00	\$ 50.00
Merrill	\$ 450.00	\$ 500.00	\$ 50.00
Curran	\$ 303.00	\$ 353.00	\$ 50.00
Roberts Creek	\$ 450.00	\$ 500.00	\$ 50.00
Lily Lake	\$ 254.00	\$ 304.00	\$ 50.00
Painted Boat	\$ 352.00	\$ 402.00	\$ 50.00
Sakinaw	\$ 862.18	\$ 862.18	\$ -

User Fees

Service	2023 Rate	2024 Rate	Difference
Greaves	\$ 627.81	\$ 763.61	\$ 135.80
Woodcreek	\$ 782.45	\$ 800.74	\$ 18.29
Sunnyside	\$ 767.59	\$ 790.62	\$ 23.03
Jolly Roger	\$ 986.54	\$ 986.54	\$ -
Secret Cove	\$ 793.52	\$ 829.96	\$ 36.44
Lee Bay	\$ 487.67	\$ 487.67	\$ -
Square Bay	\$ 1,281.02	\$ 1,281.02	\$ -
Langdale	\$ 1,427.22	\$ 1,427.22	\$ -
Canoe	\$ 985.31	\$ 985.31	\$ -
Merrill	\$ 1,948.25	\$ 1,948.25	\$ -
Curran	\$ 668.38	\$ 742.68	\$ 74.30
Roberts Creek	\$ 1,247.10	\$ 1,307.48	\$ 60.38
Lily Lake	\$ 992.83	\$ 1,143.48	\$ 150.65
Painted Boat	\$ 586.13	\$ 586.13	\$ -
Sakinaw	\$ 1,323.63	\$ 1,323.63	\$ -

Capital Expenditure Listing

The table below outlines each capital project that has been approved and included in the 2024-2028 Financial Plan.

Service	Description	Budget
2024 Budget Approvals		
General Government		
Corporate Finance	Budget Software	234,111
Information Technology	Microsoft Teams Phone Conversion	88,000
Information Technology	Vehicle Replacement (EV)	65,000
Protective Services		
Gibsons & District Fire Protection	Interior Door, Fire	6,700
Gibsons & District Fire Protection	Pumper Apparatus Replacement	1,699,500
Gibsons & District Fire Protection	Vehicle, Ford E350	157,500
Gibsons & District Fire Protection	Hazmat A Suits	10,500
Roberts Creek Fire Protection	Electrical Panel	32,000
Roberts Creek Fire Protection	Asphalt Replacement	10,600
Roberts Creek Fire Protection	Ford F150	157,500
Roberts Creek Fire Protection	Strut Rescue Kit Upgrade	10,700
Halfmoon Bay Fire Protection	Electrical Panel	4,300
Halfmoon Bay Fire Protection	Emergency Alarm	17,700
Halfmoon Bay Fire Protection	Unit Heaters	9,900
Animal Control	Animal Control Vehicle	100,000
Transportation Services		
Public Transit	Transit Vehicle Replacement	65,000
Ports Services	Ports Major Capital Projects	213,586
Environmental Services		
Sechelt Landfill	Sechelt Landfill Contact Water Pond Relocation	503,988
Sechelt Landfill	Internet Connectivity Improvements	25,000
Sechelt Landfill	Landfill Vertical Expansion	152,757
Sechelt Landfill	Sechelt Landfill Site Improvements	60,000
Water & Waste Water		
North Pender Harbour Water Service	Pneumatic Boring Tool	5,100
North Pender Harbour Water Service	SCADA Upgrade	49,826
South Pender Harbour Water Service	SCADA Upgrade	99,650
South Pender Harbour Water Service	Pneumatic Boring Tool	10,200
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvments	53,000
South Pender Harbour Water Service	Heater Replacement	77,451
Regional Water Services	Chapman Creek Raw Water Pump Station Upgrade	111,888
Regional Water Services	Pneumatic Boring Tool	86,700
Regional Water Services	Chapman WTP- Distribution Meters	104,000
Regional Water Services	Chapman WTP HVAC Replacement	152,451
Regional Water Services	Covecay Water System Upgrade	650,000
Regional Water Services	SCADA Upgrade	351,589
Regional Water Services	Flat Bed Crane Truck & Work Truck	295,000
Lee Bay Waste Water Plant	Generator Replacement	81,000
Lee Bay Waste Water Plant	Filter Commissioning	74,524
Merrill Crescent Waste Water Plant	Merril Crescent Electrical Replacement	25,000
Planning & Development Services		
Geographic Information Services	Orthophoto Aquisition	60,000
Civic Addressing	Orthophoto Aquisition	15,000
Recreation & Cultural Services		
Community Recreation	Valves, Plant Safety	3,300
Community Recreation	Flooring, Rubber (Change Rooms)	62,900
Community Recreation	Ground Faults	2,900
Community Recreation	Brine Pump & Motor	20,100
Community Recreation	Pump, Chlorine Transfer	2,600
Community Recreation	Exterior Door, Overhead	16,200
Community Recreation	SAC Heat Pump Replacement	188,500
Community Recreation	Lighting, Interior (Pool Area)	152,700
Community Recreation	Accessibility Hardware (Exterior)	20,800
Community Recreation	Pump	25,800
Community Recreation	Court Divider Walls	171,400
Community Recreation	Drinking Fountain	4,000
Community Recreation	Faucets	20,300

Community Recreation	Parking Lot, Asphalt	150,400
Community Recreation	Ground Faults	7,500
Community Recreation	Faucets	52,000
Community Recreation	Dehumidifier, Electric	47,900
Community Recreation	Brine Chiller	462,600
Community Recreation	Plant Safety Valves	9,000
Community Recreation	Condenser, Heat Exchanger, and Pump Replacement	900,000
Community Recreation	Treadmills	32,400
Community Recreation	Free Weight Equipment	3,700
Community Parks	Playground	75,000
Community Parks	AWD Mower Replacement	20,000
Community Parks	HVAC Upgrade	40,000
Community Parks	Cliff Gilker Sports Field Irrigation System	189,407
Community Parks	Truck Replacement	95,000
Community Parks	Mower Replacement	70,000
		8,773,128

Base Budget Capital Funding

General Government		
Information Technology	Information Technology Hardware	161,000.00
Water & Waste Water		
Regional Water Services	Minor Capital Upgrades	130,000.00
Regional Water Services	Machinery & Equipment	20,000.00
Regional Water Services	Hydrant Program	20,800.00
Regional Water Services	New Connections	35,859.00
Regional Water Services	Mains Replacement	1,258,940.00
Regional Water Services	Meter Installations	100,000.00
South Pender Harbour Water Service	Hydrant Program	15,000.00
South Pender Harbour Water Service	Meter Installations	10,000.00
North Pender Harbour Water Service	Hydrant Program	15,000.00
North Pender Harbour Water Service	Meter Installations	6,000.00
Recreation & Cultural Services		
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000.00
		1,782,599.00

Projects Continued from 2023

General Government		
Admin Offices Building Maintenance	Hybrid Meeting Solutions and Board Room Modifications	49,195.00
Information Technology	Vehicle (EV) Charging Stations	20,161.00
Information Technology	Field Road Space Planning	3,505.00
Information Technology	Server Replacements	302,000.00
Mason Road Works Yard	Vehicle (EV) Charging Stations	44,774.00
Protective Services		
Gibsons & District Fire Protection	Hall #1 Gear Washing Machine	12,193.00
Gibsons & District Fire Protection	Hall #1 Lighting, Exterior	27,300.00
Gibsons & District Fire Protection	Hall #2 Transformer	8,300.00
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400.00
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	4,799.00
Gibsons & District Fire Protection	Fan, Postive Pressure	16,100.00
Gibsons & District Fire Protection	Hall #1 Emergency Alarm	31,800.00
Gibsons & District Fire Protection	Emergency Generator	150,000.00
Roberts Creek Fire Protection	Exhaust Fan and Electrical Panel	8,500.00
Roberts Creek Fire Protection	Tablets	8,000.00
Halfmoon Bay Fire Protection	Rescue 1 Fire Apparatus Replacement	623,200.00
Emergency Telephone - 911	Radio Tower	56,291.00
Emergency Telephone - 911	Chapman Creek Radio Tower	467,635.00
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	66,653.00
Transportation Services		
Public Transit	Security Improvements	5,603.00
Maintenance Facility	Security Improvements	5,603.00
Maintenance Facility	HVAC Maintenance Safety System	3,000.00
Ports Services	Gambier Harbour Structural Components	49,988.00

Ports Services	Eastbourne Wharhead Repairs	103,636.00
Ports Services	Halkett Bay Approach	39,724.00
Ports Services	Hopkins Landing Port Major Replacements	497,336.00
Ports Services	Keats Landing Float & Dolphins	93,487.00
Ports Services	West Bay Float	214,618.00
Environmental Services		
Pender Harbour Transfer Station	Pender Harbour Transfer Station Site Improvements	825,961.00
Sechelt Landfill	Power Supply Replacement	264,224.00
Water & Waste Water		
North Pender Harbour Water Service	Emergency Generator	125,000.00
North Pender Harbour Water Service	Watermain Replacement	842,821.00
North Pender Harbour Water Service	Customer Relationship Management Tool	2,500.00
South Pender Harbour Water Service	Customer Relationship Management Tool	5,000.00
South Pender Harbour Water Service	Watermain Replacement	588,858.00
South Pender Harbour Water Service	Vehicle Repalcement (Unit #436)	99,824.00
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvments	593,232.00
South Pender Harbour Water Service	South Pender Harbour WTP Upgrades	37,819.00
Regional Water Services	Edwards Lake Dam Safety Improvements	721,555.00
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	200,000.00
Regional Water Services	Eastbourne Groundwater Supply Expansion	1,200,000.00
Regional Water Services	Vehicle Purchases	148,683.00
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	2,083,573.00
Regional Water Services	Chapman & Edwards Lake Communication System Upgrades	50,276.00
Regional Water Services	Vehicle – Strategic Infrastructure Division	9,319.00
Regional Water Services	Church Road Well	390,165.00
Regional Water Services	Egmont Water Treatment Plant Filtration Upgrades	75,000.00
Regional Water Services	Chapman Lake Dam Safety Improvements	990,269.00
Regional Water Services	Trout Lake Re-Chlorination Station Upgrade	100,000.00
Regional Water Services	Zone Metering	250,000.00
Regional Water Services	Valve Stems for Selma 2 Isolation	66,740.00
Regional Water Services	Generator Purchases	375,000.00
Regional Water Services	Chaster Well Upgrades	114,876.00
Regional Water Services	Groundwater Investigation- Langdale	653,342.00
Regional Water Services	Reed Road Building Repair	100,000.00
Regional Water Services	Utility Vehicle	8,814.00
Regional Water Services	Customer Relationship Management Tool	42,500.00
Regional Water Services	Light Duty Trucks	48,729.00
Regional Water Services	Exposed Watermain Rehabilitation Chapman Intake Line	220,000.00
Regional Water Services	Universal Water Meter Installations	8,926,681.00
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000.00
Regional Water Services	Single Axle Dump Truck	225,000.00
Regional Water Services	Chapman & Edwards Dam Improvements	5,890.00
Regional Water Services	Chapman Creek WWTP - Mechanical Equipment Upgrades	135,000.00
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	250,000.00
Regional Water Services	Chapman Water Treatment Plant Chlorination System Upgrade	287,241.00
Woodcreek Park Waste Water Plant	Woodcreek Park-WWTP Collection System Designs	18,918.00
Woodcreek Park Waste Water Plant	Woodcreek Park WWTP System Upgrade	906,738.00
Square Bay Waste Water Plant	Square Bay Infiltration Reduction	13,412.00
Langdale Waste Water Plant	Langdale Wastewater Treatment System Upgrade	1,024,966.00
Lilly's Lake Waste Water Plant	System Repairs & Upgrades	15,777.00
Health Services		
Cemetery	Solid Waste Bylaw Implementation	6,064.00
Cemetery	Seaview Cemetery Expansion	589,400.00
Recreation & Cultural Services		
Community Recreation	Water Piping, Pump Room	10,000.00
Community Recreation	Boiler	6,800.00
Community Recreation	Showers and Eye Wash Station	105,000.00
Community Recreation	Packaged Rooftop Units	32,500.00
Community Recreation	Faucets	7,100.00
Community Recreation	Exterior Door, Glazed	7,975.00
Community Recreation	Gas-Fired Water Tank	15,000.00

Community Recreation	Interior Door, Fire	12,500.00
Community Recreation	Interior Door, Fire (Chemical Room)	14,200.00
Community Recreation	Health & Safety Equipment	16,917.00
Community Recreation	Pumps	50,200.00
Community Recreation	Signage	7,300.00
Community Recreation	Dehumidifier	162,700.00
Community Recreation	Exhaust Fan	2,404.00
Community Recreation	Faucets	13,100.00
Community Recreation	SAC Sprinkler System Replacement	495,856.00
Community Recreation	Expansion Tank	1,400.00
Community Recreation	Heat Exchangers	24,800.00
Community Recreation	Boiler, Tot Pool	1,758.00
Community Recreation	Heat Recovery Ventilator	56,800.00
Community Recreation	Roof Heat-X Supply/Exhaust Motor	56,000.00
Community Recreation	Air Handling Units	124,100.00
Community Recreation	Domestic Hot Water System	15,270.00
Community Recreation	Heat Exchangers	24,800.00
Community Recreation	Toilet Partitions	29,000.00
Community Recreation	GACC Zamboni Replacement	322,000.00
Community Recreation	Septic Disposal System	14,500.00
Community Recreation	GACC Package Rooftop Unit Replacement	375,000.00
Community Recreation	Interior Door, Glass	7,200.00
Community Recreation	Recreation Capital Requirements	2,927.00
Community Recreation	Vehicle, Light	60,100.00
Community Recreation	Pool Valves and Controls	108,700.00
Community Recreation	Dehumidification Fan	7,087.00
Community Recreation	Exhaust Fan	6,400.00
Community Recreation	Sinks	10,100.00
Community Recreation	SAC Roof Replacement	556,300.00
Community Recreation	Flooring, Rubber (Change Rooms/Lobby)	74,001.00
Community Recreation	Expansion Tank	7,000.00
Community Recreation	GACC Roof Replacement	2,899,900.00
Community Recreation	Exterior Door, Double (Glass)	23,252.00
Community Recreation	Interior Door, Fire	47,600.00
Community Recreation	Sinks	5,600.00
Community Recreation	Interior Door, Standard	42,900.00
Community Recreation	Packaged Roof Top Unit #2	216,722.00
Community Recreation	DDC	32,900.00
Community Recreation	Water Treatment Equipment	540.00
Community Recreation	Supply/Return Air to Air Heat-x	6,587.00
Community Recreation	Interior Door, Standard	20,400.00
Community Recreation	Supply Fan Variable Speed Drive	9,900.00
Community Recreation	Exterior Door	38,131.00
Community Recreation	Fitness Equipment Replacement	130,200.00
Pender Harbour Pool	Annual Gym Equipment Replacement	13,865.00
Pender Harbour Pool	Storage Container	10,000.00
Community Parks	Halfmoon Bay Community Hall	3,328,551.00
Community Parks	Park Site Furniture Replacements	810.00
Community Parks	Rosemary Lane (Keats Island) Erosion Mitigation	56,250.00
Community Parks	Coopers Green Park Boat Ramp Concrete Repairs	33,963.00
Community Parks	Solid Waste Bylaw Implementation	46,150.00
Community Parks	Vinebrook Bridge Replacement	61,920.00
Community Parks	Garbage Receptacles	1,746.00
Community Parks	Coopers Green Park Enhancements	633,238.00
Community Parks	Katherine Lake Water System Replacements	15,000.00
Community Parks	Coopers Green Park Hall & Parking	40,389.00
Bicycle & Walking Paths	Lower Road Retaining Wall	584,183.00
		<hr/>
		37,772,460

Capital Wages		
	Transportation Services	
Ports Services		55,636
	Environmental Services	
Regional Solid Waste		124,108
Sechelt Landfill		28,255
	Water & Waste Water	
North Pender Harbour Water Service		82,392
South Pender Harbour Water Service		124,018
Regional Water Services		897,806
Woodcreek Park Waste Water Plant		11,963
Lee Bay Waste Water Plant		11,488
Square Bay Waste Water Plant		2,743
Langdale Waste Water Plant		11,963
Merrill Crescent Waste Water Plant		5,233
Lilly's Lake Waste Water Plant		2,744
	Recreation & Cultural Services	
Community Recreation		102,510
Community Parks		24,243
		<u>1,485,102</u>
Total Budgeted Capital Expenditures		49,813,289

***2023 Project Listing Reflects Remaining Funding Available

Impact of Capital Expenditures on Operating Budget

The following table outlines how the 2024 Capital Expenditures will be funded:

Capital Expenditure Funding Sources	
Property Tax Requisition	517,800
Government Transfers	8,899,189
User Fees & Service Charges	35,859
Other Revenue	18,299
Transfer from Reserve Fund	17,936,560
Transfer from Capital Fund	4,207,470
Transfer from Appropriated Surp	1,306,856
Debt Proceeds	16,891,256
	<u>49,813,289</u>

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.

The majority of the capital projects approved in 2024 are for remediation or replacement of existing assets. Completion of these projects is not anticipated to have a material impact on the overall operating budget however detailed estimates for operating expenses related to staffing, operations and maintenance of new infrastructure has been incorporated into the Financial Plan where necessary. A sizable portion of capital projects in the Financial Plan are a result of projects that are being continued from prior years. The continuation of these projects is the result of the size and nature of some of the projects approved.

Property Tax by Area and Service

	Area A	Area B	Area D	Area E	Area F	sNGD	DoS	ToG	2024 Taxation	2023 Taxation
General Government										
110 General Government	302,596	254,069	193,244	148,898	248,718	37,876	545,669	244,244	1,975,314	\$ 1,657,751
121 Grant in Aid - Area A	47,242	-	-	-	-	-	-	-	47,242	43,756
122 Grant in Aid - Area B	-	33,866	-	-	-	-	-	-	33,866	33,383
123 Grant in Aid - Areas E & F	-	-	-	2,060	3,441	-	-	-	5,501	5,210
125 Grant in Aid - Community Schools	1,725	1,448	1,102	849	1,418	-	3,111	1,392	11,045	11,055
126 Grant in Aid - Greater Gibsons	-	-	-	4,408	7,362	-	-	-	11,770	11,650
127 Grant in Aid - Area D	-	-	39,925	-	-	-	-	-	39,925	38,438
128 Grant in Aid - Area E	-	-	-	29,246	-	-	-	-	29,246	28,666
129 Grant in Aid - Area F	-	-	-	-	29,138	-	-	-	29,138	28,383
130 UBCM/Elections	59,175	49,685	37,790	29,118	48,639	-	-	-	224,407	193,109
136 Regional Sustainability	31,592	26,525	20,175	15,545	25,967	3,954	56,969	25,500	206,227	165,370
150 Feasibility - Regional	17	15	11	9	14	2	31	14	113	(43,320)
151 Feasibility- Area A	-	-	-	-	-	-	-	-	-	-
152 Feasibility- Area B	-	-	-	-	-	-	-	-	-	(78)
153 Feasibility- Area D	-	-	-	-	-	-	-	-	-	(78)
155 Feasibility- Area F	-	-	-	-	591	-	-	-	591	9,679
Protective Services										
200 Bylaw Enforcement	133,098	111,754	84,999	65,493	109,400	16,660	-	-	521,404	465,032
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	-
206 Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210 Gibsons & District Fire Protection	-	-	-	504,705	359,975	-	-	829,979	1,694,660	1,502,075
212 Roberts Creek Fire Protection	-	-	853,549	-	-	-	-	-	853,549	788,256
216 Halfmoon Bay Fire Protection	-	901,097	-	-	-	-	-	-	901,097	825,448
218 Egmont & District Fire Protection	241,359	-	-	-	-	-	-	-	241,359	222,712
220 911 Emergency Telephone	73,596	61,793	47,000	36,214	60,492	9,212	132,715	59,404	480,425	429,633
222 SCEP	93,306	78,343	59,587	45,913	76,693	11,679	168,258	75,313	609,092	476,096
290 Animal Control	-	15,671	11,920	9,184	10,545	2,336	-	-	49,656	51,411
291 Keats Island Dog Control	-	-	-	-	330	-	-	-	330	275
Transportation Services										
310 Transit	-	617,317	469,528	361,780	604,314	92,028	1,325,822	593,443	4,064,231	3,389,470
320 Regional Street Lighting	11,150	9,362	7,121	5,487	9,165	-	-	-	42,284	42,908
322 Langdale Street Lighting	-	-	-	-	2,796	-	-	-	2,796	2,505
324 Granthams Street Lighting	-	-	-	-	2,795	-	-	-	2,795	2,721
326 Veterans Street Lighting	-	-	-	559	-	-	-	-	559	544
328 Spruce Street Lighting	-	-	280	-	-	-	-	-	280	273
330 Woodcreek Street Lighting	-	-	-	2,019	-	-	-	-	2,019	2,521
332 Fircrest Street Lighting	-	-	-	599	-	-	-	-	599	583
334 Hydaway Street Lighting	-	280	-	-	-	-	-	-	280	273
336 Sunnyside Street Lighting	-	-	-	1,119	-	-	-	-	1,119	1,088
340 Burns Road Street Lighting	-	-	-	-	577	-	-	-	577	365
342 Stewart Road Street Lighting	-	-	-	-	559	-	-	-	559	544
345 Ports	-	178,055	144,139	101,745	423,940	-	-	-	847,879	811,555
346 Langdale Dock	-	-	-	-	33,524	-	-	-	33,524	33,503
Environmental Services										
350 Solid Waste	823,618	691,536	525,978	405,276	676,969	103,092	1,485,223	664,791	5,376,484	4,846,479
Health Services										
400 Cemetery	21,600	18,136	13,794	10,628	17,754	2,704	38,950	17,434	141,000	137,137
410 Pender Harbour Health Clinic	189,012	-	-	-	-	-	-	-	189,012	178,611
Planning & Development Services										
500 Regional Planning	32,989	27,699	21,068	16,233	27,116	4,129	59,489	26,628	215,351	206,885
504 Rural Planning	505,505	397,015	322,825	248,743	285,591	-	-	-	1,759,679	1,258,389
510 Civic Addressing	-	-	-	-	-	-	-	-	-	-
515 Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-	-	-	-	8,586
531 Economic Development - A	83,548	-	-	-	-	-	-	-	83,548	38,746
532 Economic Development - B	-	48,230	-	-	-	-	-	-	48,230	7,884
533 Economic Development - D	-	-	43,635	-	-	-	-	-	43,635	7,032
534 Economic Development - E	-	-	-	32,089	-	-	-	-	32,089	7,675
535 Economic Development - F	-	-	-	-	53,632	-	-	-	53,632	10,269
540 Hillside	-	-	-	-	-	-	-	-	-	-

Recreation & Cultural Services											
615 Community Recreation Facilities	-	1,107,521	712,236	650,007	898,786	232,365	2,205,264	941,385		6,747,563	6,287,766
625 PH Pool	651,791	-	-	-	-	-	-	-		651,791	610,918
630 Joint Use - School Facilities	8,022	6,735	5,123	3,947	6,594	-	14,466	6,475		51,362	71,996
640 Gibsons Library	-	-	-	204,825	342,137	-	-	335,983		882,945	839,687
643 Egmont/Pender Harbour Libraray	65,298	-	-	-	-	-	-	-		65,298	58,861
645 Halfmoon Bay Library Service	-	181,655	-	-	-	-	-	-		181,655	172,985
646 Roberts Creek Library Service	-	-	216,932	-	-	-	-	-		216,932	216,173
648 Museum Service	28,394	23,840	18,133	13,972	23,338	3,554	51,202	22,918		185,352	172,848
650 Community Parks	672,290	564,476	429,337	330,812	552,586	-	-	-		2,549,501	2,493,848
665 Bike & Walking Paths	-	41,434	25,507	23,275	32,106	-	-	-		122,322	59,796
667 Area A Bike & Walking Paths	12,484	-	-	-	-	-	-	-		12,484	14,398
670 Recreation Programs	33,597	28,209	21,456	16,532	18,981	4,205	60,585	27,118		210,682	189,574
680 Dakota Ridge	35,501	29,808	22,672	17,469	29,180	4,444	64,019	28,655		231,746	205,468
Total	\$ 4,158,506	\$ 5,505,574	\$ 4,349,063	\$ 3,338,759	\$ 5,025,160	\$ 528,239	\$ 6,211,774	\$ 3,900,674		\$ 33,017,751	\$ 29,334,776
Percentage of Total Taxation	12.6%	16.7%	13.2%	10.1%	15.2%	1.6%	18.8%	11.8%			

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SNGD	DoS	ToG	Total
2023 Taxation by area (PY)	3,645,342	4,868,976	3,867,666	2,971,732	4,362,870	454,344	5,693,298	3,470,548	\$ 29,334,776
\$ Change	513,164	636,598	481,397	367,027	662,290	73,895	518,476	430,126	\$ 3,682,975
% Change	14.08%	13.07%	12.45%	12.35%	15.18%	16.26%	9.11%	12.39%	12.55%

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SNGD	DoS	ToG
Average Residential % Chg*	11.71%	11.24%	10.98%	9.28%	13.83%	10.26%	6.82%	8.87%

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

**excludes Egmont & District Fire Protection

***mainland only for B & F

Area A Islands Taxation Summary

Function	Area A Taxation	Area A (Non Egmont Fire)	Area A (Egmont Fire)	Islands Portion	2024 Residential Rate Per \$100,000 of AV*	2024 Area A Taxation	% of total budget paid by Islands
110 General Government	302,596	258,654	24,514	19,429	8.64	1,975,314	0.98%
121 Grant in Aid - Area A	47,242	40,382	3,827	3,033	1.35	47,242	6.42%
125 Grant in Aid - Community Schools	1,725	1,475	140	111	0.05	11,045	1.00%
130 UBCM/AVICC & Elections	59,175	50,582	4,794	3,799	1.69	224,407	1.69%
136 Regional Sustainability	31,592	27,004	2,559	2,028	0.90	206,227	0.98%
150 Feasibility - Regional	17	15	1	1	0.00	113	
200 Bylaw Enforcement	133,098	113,770	10,783	8,546	3.80	521,404	1.64%
218 Egmont & District Fire Protection	241,359	206,309	19,553	15,497	6.89	241,359	6.42%
220 Emergency Telephone - 911	73,596	62,908	5,962	4,725	2.10	480,425	0.98%
222 Sunshine Coast Emergency Planning	93,306	79,756	7,559	5,991	2.66	609,092	0.98%
320 Regional Street Lighting	11,150	9,531	903	716	0.32	42,284	1.69%
350 Regional Solid Waste	823,618	704,013	66,723	52,883	23.52	5,376,484	0.98%
400 Cemetery	21,600	18,463	1,750	1,387	0.62	141,000	0.98%
410 Pender Harbour Health Clinic	189,012	161,564	15,312	12,136	5.40	189,012	6.42%
500 Regional Planning	32,989	28,199	2,673	2,118	0.94	215,351	0.98%
504 Rural Planning	505,505	432,096	40,952	32,457	14.43	1,759,679	1.84%
510 Civic Addressing	-	-	-	-	-	-	N/A
515 Heritage	-	-	-	-	-	-	N/A
520 Building Inspection	-	-	-	-	-	-	N/A
531 Economic Development - A	83,548	71,415	6,768	5,364	2.39	83,548	6.42%
625 PH Pool	651,791	595,365	56,426	-	66.33	651,791	0.00%
630 Joint Use School Facilities	8,022	6,857	650	515	0.23	51,362	1.00%
643 Egmont/Pender Harbour Libraray	65,298	55,815	5,290	4,193	1.86	65,298	6.42%
648 Museum Funding	28,394	24,271	2,300	1,823	0.81	185,352	0.98%
650 Community Parks	672,290	574,661	54,463	43,166	19.20	2,549,501	1.69%
667 Area A Bike & Walking Paths	12,484	10,671	1,011	802	1.20	12,484	6.42%
670 Recreation Programs - Regional	33,597	28,718	2,722	2,157	0.96	210,682	1.02%
680 Dakota Ridge Recreation Area	35,501	30,346	2,876	2,279	1.01	231,746	0.98%
	4,158,506			225,158			
				5.4%			

2023 Taxation (PY)	\$ 193,690
\$ Change	31,468
% Change	16.25%

*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	254,069	16,415	237,654	8.64	197,622	40,032
122 Grant in Aid - B	33,866	2,188	31,678	1.15	26,342	5,336
125 Grant in Aid - Community Schools	1,448	94	1,355	0.05	1,127	228
130 UBCM/AVICC & Elections	49,685	3,210	46,475	1.69	38,646	7,829
136 Regional Sustainability	26,525	1,714	24,812	0.90	20,632	4,179
200 Bylaw Enforcement	111,754	7,220	104,533	3.80	86,925	17,608
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	901,097	-	901,097	-	749,309	151,788
220 Emergency Telephone - 911	61,793	3,992	57,801	2.10	48,065	9,736
222 Sunshine Coast Emergency Planning	78,343	5,062	73,281	2.66	60,937	12,344
290 Animal Control	15,671	1,013	14,659	0.53	12,190	2,469
310 Public Transit	617,317	39,884	577,433	20.99	480,165	97,267
320 Regional Street Lighting	9,362	605	8,757	0.32	7,282	1,475
334 Hydaway St Lighting	280	-	280	-	233	47
345 Ports	178,055	11,504	166,551	6.05	138,496	28,055
350 Regional Solid Waste	691,536	44,679	646,856	23.52	537,895	108,961
400 Cemetery	18,136	1,172	16,964	0.62	14,106	2,858
500 Regional Planning	27,699	1,790	25,909	0.94	21,545	4,364
504 Rural Planning	397,015	-	397,015	-	330,139	66,876
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	-	-	-	-	-	-
532 Economic Development - Area B	48,230	3,116	45,114	1.64	37,515	7,599
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	1,107,521	-	1,107,521	-	920,962	186,559
630 Joint Use School Facilities	6,735	435	6,300	0.23	5,239	1,061
645 Halfmoon Bay Library Service	181,655	-	181,655	-	151,056	30,599
648 Museum Funding	23,840	1,540	22,300	0.81	18,544	3,756
650 Community Parks	564,476	36,470	528,005	19.20	439,064	88,941
665 Bicycle & Walking Paths	41,434	1,204	40,230	0.63	33,453	6,777
670 Recreation Programs - Regional	28,209	1,823	26,386	0.96	21,942	4,445
680 Dakota Ridge Recreation Area	29,808	1,926	27,882	1.01	23,185	4,697
	5,505,560	187,056	5,318,504		4,422,614	895,889
		3.4%	96.6%			
2023 Taxation (PY)		163,294	4,711,250		3,962,790	748,460
\$ Change		23,762	607,253		459,824	147,429
% Change		14.55%	12.89%		11.60%	19.70%
Average Residential % Change		14.45%				

*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	2024 Residential Rate Per \$100,000 of AV	Islands Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial	2024 Area F Taxation	2024 % of total budget paid by Islands	2024 % of total budge paid by Majc Industrial
110 General Government	248,718	77,762	170,955	8.64	8.64	139,335	31,020	1,975,314	3.94%	1.57%
123 Grant in Aid - E&F	3,441	1,076	2,365	0.12	0.12	1,936	429	5,501	19.56%	7.80%
125 Grant in Aid - Community Schools	1,418	443	975	0.05	0.05	798	177	11,045	4.01%	1.60%
126 Greater Gibson Community Participation	7,362	2,302	5,061	0.26	0.26	4,142	918	11,770	19.56%	7.80%
129 Grant in Aid - Area F	29,138	9,110	20,028	1.01	1.01	16,394	3,634	29,138	31.27%	12.47%
130 UBCMA/AVICC & Elections	48,639	15,207	33,432	1.69	1.69	27,365	6,066	224,407	6.78%	2.70%
136 Regional Sustainability	25,967	8,119	17,848	0.90	0.90	14,610	3,239	206,227	3.94%	1.57%
200 Bylaw Enforcement	109,400	34,204	75,196	3.80	3.80	61,551	13,644	521,404	6.56%	2.62%
210 Gibsons & District Fire Protection	359,975	-	359,975	29.36	-	359,975	-	1,694,660	0.00%	0.00%
220 Emergency Telephone - 911	60,432	18,913	41,519	2.10	2.10	34,034	7,545	480,425	3.94%	1.57%
222 Sunshine Coast Emergency Planning	76,693	23,978	52,714	2.66	2.66	43,149	9,565	609,092	3.94%	1.57%
290 Animal Control	10,545	-	10,545	0.53	-	8,631	1,913	49,656	0.00%	3.85%
291 Keats Island Dog Control	330	330	-	0.14	0.04	-	-	330	100.00%	0.00%
310 Public Transit	604,314	188,940	415,374	20.99	20.99	340,003	75,371	4,064,231	4.65%	1.85%
320 Regional Street Lighting	9,165	2,865	6,299	0.32	0.32	5,156	1,143	42,284	6.78%	2.70%
322 Langdale St Lighting	2,796	-	2,796	1.98	-	2,796	-	2,796	0.00%	0.00%
324 Granthams St Lighting	2,795	-	2,795	1.30	-	2,795	-	2,795	0.00%	0.00%
340 Burns Rd St Lighting	577	-	577	4.18	-	577	-	577	0.00%	0.00%
342 Steward Rd St Lighting	559	-	559	23.12	-	559	-	559	0.00%	0.00%
345 Ports	423,940	132,546	291,394	14.73	14.73	238,520	52,874	847,879	15.63%	6.24%
346 Langdale Dock	33,524	33,524	-	3.71	3.72	-	-	33,524	100.00%	0.00%
350 Regional Solid Waste	676,969	211,656	465,313	23.52	23.52	380,881	84,432	5,376,484	3.94%	1.57%
400 Cemetery	17,754	5,551	12,203	0.62	0.62	9,989	2,214	141,000	3.94%	1.57%
500 Regional Planning	27,116	8,478	18,638	0.94	0.94	15,256	3,382	215,351	3.94%	1.57%
504 Rural Planning	285,591	-	285,591	14.43	-	233,770	51,821	1,759,679	0.00%	2.94%
510 Civic Addressing	-	-	-	-	-	-	-	-	0.00%	0.00%
515 Heritage	-	-	-	-	-	-	-	-	0.00%	0.00%
520 Building Inspection	-	-	-	-	-	-	-	-	0.00%	0.00%
535 Economic Development - Area F	53,632	16,768	36,864	1.86	1.86	30,175	6,689	53,632	31.27%	12.47%
540 Hillside	-	-	-	-	-	-	-	-	0.00%	0.00%
615 Community Recreation Facilities	898,786	-	898,786	99.01	-	596,728	302,058	6,747,563	0.00%	4.48%
630 Joint Use School Facilities	6,594	2,061	4,532	0.23	0.23	3,710	822	51,362	4.01%	1.60%
640 Gibson & Area Library	342,137	106,970	235,167	11.89	11.89	192,496	42,672	882,945	12.12%	4.83%
648 Museum Funding	23,338	7,297	16,041	0.81	0.81	13,131	2,911	165,352	3.94%	1.57%
650 Community Parks	552,586	172,767	379,818	19.20	19.20	310,899	68,919	2,549,501	6.78%	2.70%
665 Bicycle & Walking Paths	32,106	-	32,106	3.54	-	21,316	10,790	122,322	0.00%	8.82%
670 Recreation Programs - Regional	18,981	-	18,981	-	-	15,537	3,444	210,682	0.00%	1.63%
680 Dakota Ridge Recreation Area	29,180	9,123	20,057	1.01	1.01	16,417	3,639	231,746	3.94%	1.57%
	5,024,555	1,089,992	3,934,563			3,143,231	791,332			
		21.7%	78.3%							
2023 Taxation (PY)	\$ 948,168	\$ 3,410,282				\$ 2,740,307	\$ 669,975			
\$ Change	141,824	524,261				402,324	121,357			
% Change	14.96%	15.37%				14.70%	18.11%			
Average Residential % Change - Keats	9.79%									
Average Residential % Change - Gambier	15.77%									

Average Residential Taxation and Fees Summary

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

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

Average Residential Taxation & Fees Summary 2024 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	shíshálh Nation Government District	Town of Gibsons
2024 Average Residential Property Value	\$624,367	\$1,104,594	\$1,355,155	\$963,539	\$1,073,516	\$938,765	\$567,328	\$914,563
% Improvements	24.8%	30.9%	31.9%	38.3%	31.2%	34.2%	30.4%	29.2%
2023 Average Residential Property Value	\$623,045	\$1,127,905	\$1,361,117	\$989,148	\$1,059,701	\$979,184	\$572,933	\$932,804
% Improvements	23.7%	29.1%	30.7%	36.6%	30.5%	33.3%	28.3%	28.2%
Increase / (Decrease) in Property Value	\$1,322	-\$23,311	-\$5,962	-\$25,609	\$13,815	-\$40,419	-\$5,605	-\$18,241
% Change	0.21%	-2.07%	-0.44%	-2.59%	1.30%	-4.13%	-0.98%	-1.96%
2024 Taxation & User Fees								
General	\$ 579.90	\$ 1,341.76	\$ 1,700.90	\$ 1,232.34	\$ 1,365.88	\$ 595.53	\$ 382.90	\$ 688.87
Fire Protection	-	447.81	529.63	282.89	315.18	-	-	268.51
Rec. Facilities & Bike Paths**	168.66	349.89	555.88	395.24	440.35	371.80	224.69	362.21
User Fees & Parcel Taxes	17.00	1,481.33	1,481.33	1,481.33	1,481.33	1,280.07	1,280.07	115.07
Total SCRD Taxation/User Fees	\$ 765.56	\$ 3,620.79	\$ 4,267.74	\$ 3,391.81	\$ 3,602.74	\$ 2,247.40	\$ 1,887.66	\$ 1,434.67
2023 Taxation & User Fees								
General	\$ 505.24	\$ 1,193.00	\$ 1,494.37	\$ 1,107.68	\$ 1,179.28	\$ 534.62	\$ 333.84	\$ 615.75
Fire Protection	-	412.43	491.14	257.24	275.59	-	-	242.59
Rec. Facilities & Bike Paths**	165.94	317.86	526.56	382.66	409.96	371.71	217.49	354.11
User Fees & Parcel Taxes	17.07	1,360.32	1,360.32	1,360.32	1,360.32	1,159.06	1,159.06	115.52
Total SCRD Taxation/User Fees	\$ 688.25	\$ 3,283.61	\$ 3,872.39	\$ 3,107.90	\$ 3,225.15	\$ 2,065.39	\$ 1,710.39	\$ 1,327.96
Increase / (Decrease) in Taxation / Fees	\$ 77.31	\$ 337.18	\$ 395.35	\$ 283.90	\$ 377.60	\$ 182.00	\$ 177.27	\$ 106.71
% Change	11.23%	10.27%	10.21%	9.13%	11.71%	8.81%	10.36%	8.04%

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	
2024 Average Residential Property Value	\$643,095	\$1,041,540	\$1,013,489	\$1,364,565	\$691,641	\$914,563	
2023 Average Residential Property Value	\$643,626	\$1,019,769	\$996,247	\$1,348,586	\$669,861	\$932,804	
Increase / (Decrease) in Property Value	-\$531	\$21,771	\$17,242	\$15,979	\$21,780	-\$18,241	
% Change	-0.08%	2.13%	1.73%	1.18%	3.25%	-1.96%	
2024 Taxation & User Fees							
General	\$ 597.29	\$ 967.36	\$ 941.31	\$ 1,370.52	\$ 735.57	\$ 973.95	
Fire Protection	511.94	-	-	-	-	-	
Rec. Facilities & Bike Paths**	173.72	281.35	273.77	8.73	-	-	
User Fees & Parcel Taxes	1,182.00	1,422.00	1,377.00	-	-	1,165.00	
Total SCRD Taxation/User Fees	\$ 2,464.95	\$ 2,670.71	\$ 2,592.08	\$ 1,379.25	\$ 735.57	\$ 2,138.95	
2023 Taxation & User Fees							
General	\$ 521.93	\$ 826.95	\$ 807.87	\$ 1,201.88	\$ 636.38	\$ 887.30	
Fire Protection	476.68	-	-	-	-	-	
Rec. Facilities & Bike Paths**	171.42	271.60	265.34	4.27	-	-	
User Fees & Parcel Taxes	1,060.61	1,320.52	1,211.85	-	-	1,043.54	
Total SCRD Taxation/User Fees	\$ 2,230.64	\$ 2,419.07	\$ 2,285.06	\$ 1,206.15	\$ 636.38	\$ 1,930.84	
Increase / (Decrease) in Taxation / Fees	\$ 234.31	\$ 251.64	\$ 307.02	\$ 173.09	\$ 99.19	\$ 208.11	
% Change	10.50%	10.40%	13.44%	14.35%	15.59%	10.78%	
**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]
- 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 SCR D is its own fund.

The SCR D 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 PSAS, the basis for segment disclosures is the major regional district funding categories. The segments are as follows:

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

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

General Fund

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

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

Water Utilities Fund

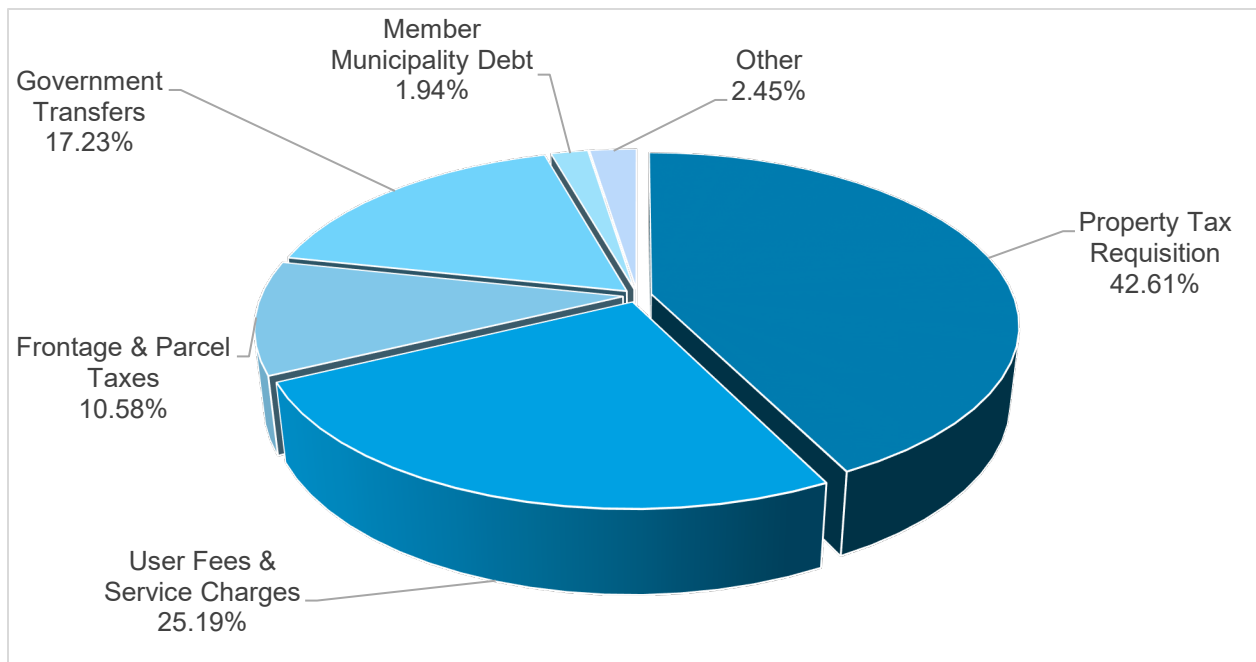
Function #	Service Name
365	North Pender Harbour Water Service
366	South Pender Harbour Water Service
370	Regional Water Services

Sewer Utilities Fund

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

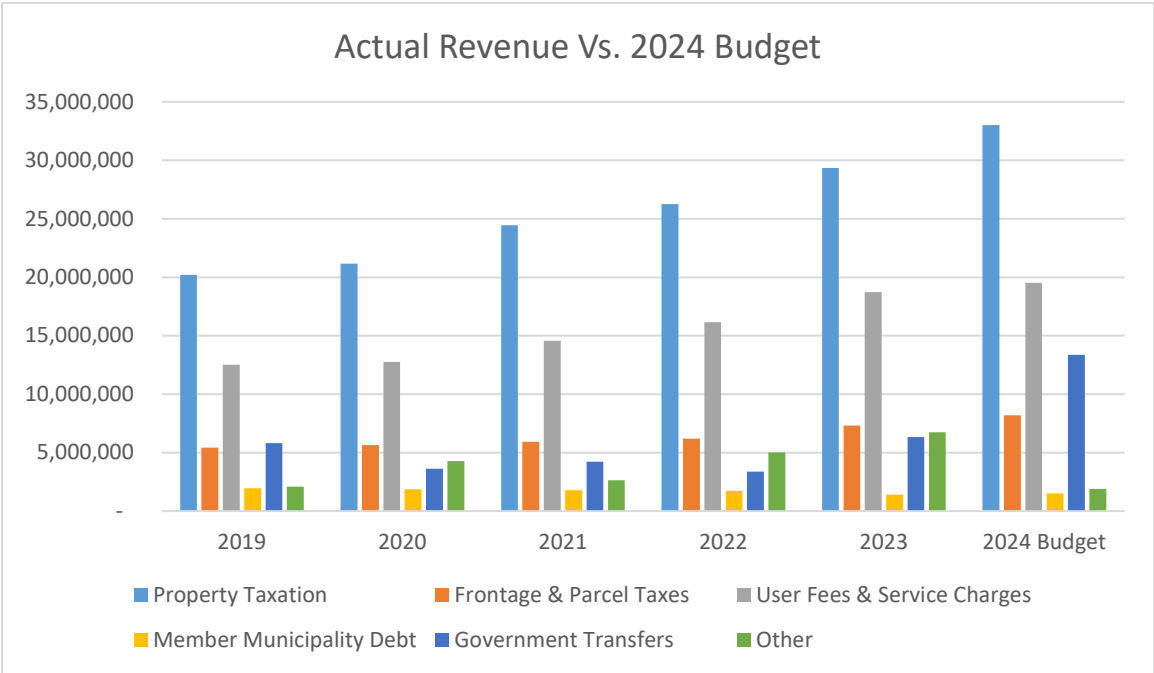
Revenues

The 2024 budget includes budgeted revenues of \$77.4 million of which 42.6%, or \$33 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 2.45% of revenues in 2024 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 2019-2023 compared to the 2024 budgeted revenue. The 2024 Budget is consistent in the general overall trend of growth in all revenue sources except for a large increase in Government Transfers. The increase in Government Transfers is the result of a Grant received in connection to the Universal Water Metering project and is considered a one-time revenue source. The overall increase to all revenue sources is 10.96% (8.97% after factoring for the one-time Grant revenue) which is consistent with the increase seen in prior years (8.66% in 2023).



Property Tax Requisition Revenue

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

User Fees and Service Charges Revenue

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

Frontage & Parcel Tax Revenue

A local government tax levied on the unit, frontage or area of a property. Parcel taxes and Frontage taxes are unique and separate from property taxes in that it is not levied based on the assessed value

of a parcel. A parcel tax may only be levied on properties that are currently receiving or have a reasonable opportunity to receive a specific service. Budgeted Frontage & Parcel Taxes are estimated based on internal information regarding the number of parcels that are eligible for a specific service that is subject to Parcel & Frontage charges.

Government Transfers

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

Other Sources

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

Source/Use of Fund	Amount
Debt Principal Repayment	3,266,749
Debt Proceeds	(17,712,015)
Hillside Development Costs	104,055
Landfill Closure & Post Closure Expenditures	3,219,886
Prior Year Surplus/Deficit	(73,212)
Temporary Internal Financing	820,759
Transfer to/from Appropriated Surplus	(1,683,549)
Transfer to/from Capital Fund	(4,032,236)
Transfer to/from Reserve Fund	(14,437,766)
Transfer to/(from) Unfunded Liability	(2,319,886)
Unfunded Amortization	(4,919,663)

Five Year Financial Plan Summary

General Fund

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

General Fund						
	2023 Actual	2024	2025	2026	2027	2028
Revenue						
Grants in Lieu of Taxes	100,755	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	29,334,776	33,017,751	34,059,483	34,996,732	34,799,367	34,490,344
Frontage & Parcel Taxes	1,746,904	1,746,592	1,746,592	166,524	48,519	48,519
Government Transfers	5,828,656	6,334,808	3,737,948	3,854,032	3,854,032	3,854,032
User Fees & Service Charges	8,276,213	8,183,574	8,331,946	8,362,867	8,385,111	8,385,111
Member Municipality Debt	1,392,761	1,506,412	1,126,039	751,486	745,998	706,315
Investment Income	3,124,762	702,965	753,968	293,839	108,456	125,803
Other Revenue	1,877,528	931,309	757,735	777,435	760,384	760,384
Total Revenue	51,682,355	52,520,411	50,610,711	49,299,915	48,798,867	48,467,508
Expenses						
Administration	4,812,650	5,171,456	5,171,456	5,171,456	5,171,456	5,171,456
Wages and Benefits	20,840,872	24,367,843	25,267,018	25,861,764	26,168,319	26,168,768
Operating	19,680,050	24,295,887	20,451,416	20,769,790	20,489,505	20,504,241
Debt Charges - Interest	1,151,712	1,336,881	1,420,011	572,764	410,349	389,841
Internal Recoveries	(8,715,308)	(9,533,500)	(9,951,778)	(10,065,981)	(10,021,833)	(10,129,729)
Debt Charges Member Municipalities	1,392,761	1,506,412	1,126,039	751,486	745,998	706,315
Amortization of Tangible Capital Assets	2,660,510	2,563,237	2,563,237	2,563,237	2,563,237	2,563,237
Loss (gain) on Disposal of Tangible Capital Assets	(37,626)	-	-	-	-	-
Write-off of tangible capital assets	75,261	-	-	-	-	-
Total Expenses	41,860,882	49,708,216	46,047,399	45,624,516	45,527,031	45,374,129
Annual Operating Surplus (Deficit)	9,821,473	2,812,195	4,563,312	3,675,399	3,271,836	3,093,379
Capital Expenditures	2,015,368	22,800,443	5,712,772	2,189,707	1,807,559	3,631,459
Other Financing Sources						
Debt Principal Repayment	2,075,882	2,353,430	2,978,122	2,529,187	2,244,843	2,015,247
Prior Year (Surplus)/Deficit	(59,772)	(73,212)	-	-	-	-
Proceeds from Long Term Debt	(274,691)	(10,944,399)	(1,417,800)	(720,000)	(103,600)	(1,254,600)
Transfer to/(from) Unfunded Liability	802,035	(2,319,886)	868,976	900,000	900,000	900,000
Transfer to/(from) Appropriated Surplus	2,325,706	(834,721)	647,050	647,050	647,050	647,050
Transfer to/(from) Other Funds	804,924	(1,509,648)	(125,034)	-	-	-
Transfer to/(from) Reserves	4,799,410	(7,420,516)	(1,582,616)	678,637	325,166	(296,595)
Transfer to/(from) Unfunded Loss on Asset	(37,635)	-	-	-	-	-
Unfunded Amortization	(2,660,510)	(2,563,237)	(2,563,237)	(2,563,237)	(2,563,237)	(2,563,237)
Development of Land Held for Resale	16,203	104,055	14,055	14,055	14,055	14,055
Landfill Closure & Post Closure Expenditures	-	3,219,886	31,024	-	-	-
Proceeds from Sale of Assets	(51,607)	-	-	-	-	-
Interfund Transfers	(7,055)	-	-	-	-	-
Total Surplus (Deficit)	73,215	-	-	-	-	-

Water Utilities

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

Water Utilities						
	2023 Actual	2024	2025	2026	2027	2028
Revenue						
Frontage & Parcel Taxes	5,348,946	6,182,318	6,182,318	6,182,318	6,182,318	6,182,318
Government Transfers	487,143	5,534,931	-	-	-	-
User Fees & Service Charges	9,848,978	10,701,158	10,701,158	10,701,158	10,701,158	10,701,158
Investment Income	996,572	101,341	115,759	36,070	51,659	67,822
Other Revenue	373,522	65,800	65,800	65,800	65,800	65,800
Developer Contributions	187,361	-	-	-	-	-
Total Revenue	17,242,522	22,585,548	17,065,035	16,985,346	17,000,935	17,017,098
Expenses						
Administration	1,292,501	1,410,379	1,410,379	1,410,379	1,410,379	1,410,379
Wages and Benefits	3,708,221	4,671,008	5,061,887	5,212,076	5,276,899	5,328,372
Operating	3,211,407	6,069,099	2,671,470	2,427,272	2,274,772	2,274,772
Debt Charges - Interest	313,380	574,547	695,192	663,140	631,217	599,801
Internal Recoveries	(18,603)	-	-	-	-	-
Amortization of Tangible Capital Assets	2,434,025	2,242,548	2,242,548	2,242,548	2,242,548	2,242,548
Loss (gain) on Disposal of Tangible Capital Asset:	(14,757)	-	-	-	-	-
Write-off of tangible capital assets	580,895	-	-	-	-	-
Total Expenses	11,507,069	14,967,581	12,081,476	11,955,415	11,835,815	11,855,872
Annual Operating Surplus (Deficit)	5,735,453	7,617,967	4,983,559	5,029,931	5,165,120	5,161,226
Capital Expenditures for Reporting	5,049,757	24,806,377	2,828,946	2,862,416	2,791,520	2,791,520
Other Financing Sources						
Debt Principal Repayment	420,007	869,215	1,165,027	1,134,390	1,128,610	1,159,502
Proceeds from Long Term Debt	(2,801,667)	(6,555,524)	-	-	-	-
Transfer to/(from) Other Funds	1,021,705	(2,167,812)	(83,668)	-	-	-
Transfer to/(from) Reserves	4,670,104	(6,959,227)	3,315,802	3,275,673	3,487,538	3,452,752
Transfer to/(from) Unfunded Loss on Asset	(566,138)	-	-	-	-	-
Unfunded Amortization	(2,434,025)	(2,242,548)	(2,242,548)	(2,242,548)	(2,242,548)	(2,242,548)
Transfer to/(from) Appropriated Surplus	387,286	(132,514)	-	-	-	-
Proceeds from Sale of Assets	(18,256)	-	-	-	-	-
Transfer to/(from) Unfunded Liability	(375)	-	-	-	-	-
Interfund Transfers	7,055	-	-	-	-	-
Total Surplus (Deficit)	-	-	-	-	-	-

Sewer Utilities

Provides services to 15 specific community package treatment plant and septic disposal systems.

Sewer Utilities

	2023 Actual	2024	2025	2026	2027	2028
Revenue						
Frontage & Parcel Taxes	231,768	266,875	296,075	324,369	355,405	356,955
Government Transfers	26,850	1,481,472	-	-	-	-
User Fees & Service Charges	535,002	537,416	537,416	537,416	537,416	537,416
Investment Income	85,485	1,308	1,660	2,022	2,395	2,780
Total Revenue	879,105	2,287,071	835,151	863,807	895,216	897,151
Expenses						
Administration	49,294	72,442	72,442	72,442	72,442	72,442
Wages and Benefits	152,102	227,989	248,393	255,223	260,321	260,321
Operating	209,779	385,048	247,208	246,411	245,614	244,820
Debt Charges - Interest	8,694	11,310	11,494	15,858	17,449	24,443
Amortization of Tangible Capital Assets	113,901	113,878	113,878	113,878	113,878	113,878
Total Expenses	533,770	810,667	693,415	703,812	709,704	715,904
Annual Operating Surplus (Deficit)	345,335	1,476,404	141,736	159,995	185,512	181,247
Capital Expenditures for Reporting	81,212	2,206,469	296,864	10,033	254,736	10,236
Other Financing Sources						
Debt Principal Repayment	26,215	44,104	65,399	78,497	97,262	105,671
Proceeds from Long Term Debt	-	(212,092)	(287,100)	-	(244,500)	-
Transfer to/(from) Other Funds	94	(250,331)	-	-	-	-
Transfer to/(from) Reserves	351,863	(197,868)	180,451	185,343	191,892	179,218
Transfer to/(from) Unfunded Liability	(148)	-	-	-	-	-
Unfunded Amortization	(113,901)	(113,878)	(113,878)	(113,878)	(113,878)	(113,878)
Total Surplus (Deficit)	-	-	-	-	-	-

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	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Net Increase (Reduction) 2023 to 2024
Office of the CAO	2.00	2.00	2.00	2.83	3.00	3.00	3.00	3.00	3.00	3.00	-
Human Resource Services	3.60	4.25	4.60	4.60	4.87	5.00	5.00	5.00	5.00	5.00	0.13
Administration and Legislative Services											
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	2.80	3.30	4.30	4.30	3.80	3.80	3.80	3.80	3.80	3.80	-
Legislative Services	5.00	3.00	2.71	3.95	4.75	5.80	6.00	6.20	6.00	6.00	1.05
	8.80	7.30	8.01	9.25	9.55	10.60	10.80	11.00	10.80	10.80	1.05
Corporate Services											
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	9.20	9.20	9.40	9.70	10.28	11.50	12.00	12.00	12.00	12.00	1.22
Purchasing and Risk Management	3.00	3.00	3.00	3.00	3.30	3.30	3.30	3.30	3.30	3.30	-
Asset Management	1.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	8.80	8.80	9.38	9.80	9.83	9.95	9.80	9.80	9.80	9.80	0.12
	24.80	25.00	25.78	26.50	27.41	28.75	29.10	29.10	29.10	29.10	1.34
Infrastructure Services											
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	-	0.50	7.00	7.50	7.50	7.00	7.00	7.00	7.00	7.00	(0.50)
Utility Services	32.12	34.54	34.85	37.19	38.83	41.22	42.69	42.69	41.69	41.69	2.39
Solid Waste Services	11.69	12.27	13.09	13.14	13.45	14.57	14.69	14.69	14.09	14.09	1.12
	45.81	49.31	56.94	59.83	61.78	64.79	66.38	66.38	64.78	64.78	3.01
Planning & Development Services											
Sustainability Services	-	-	1.00	1.33	1.33	1.33	1.33	1.33	1.33	1.33	-
Senior Management/Admin Asst.	1.90	1.40	1.90	1.90	2.00	2.10	1.90	1.90	1.90	1.90	0.10
Planning and Development Services	8.00	6.00	7.00	8.00	8.75	10.50	11.00	10.50	9.00	9.00	1.75
Building Services	6.00	6.00	6.00	6.75	7.00	7.00	7.00	7.00	7.00	7.00	-
Protective Services	7.00	9.60	11.40	13.20	15.56	18.34	15.71	15.71	15.71	15.71	2.78
	22.90	23.00	27.30	31.18	34.64	39.27	36.94	36.44	34.94	34.94	4.63
Community Services											
Transit and Fleet Services	33.41	34.94	37.37	38.07	38.96	40.44	41.91	41.72	41.72	41.72	1.48
Recreation and Community Partnerships	28.20	29.20	29.20	29.20	28.90	28.13	28.13	28.13	28.13	28.13	(0.77)
Ports Services	-	0.40	0.90	0.90	0.98	1.14	0.92	0.90	0.90	0.90	0.16
Pender Harbour Recreation	4.25	3.25	3.42	3.42	3.42	4.31	4.31	4.31	4.31	4.31	0.89
Facility Services	15.64	16.15	16.56	16.61	16.72	18.36	17.89	17.89	17.89	17.89	1.64
Parks	8.62	10.20	10.41	12.20	12.82	12.96	12.80	12.80	12.80	12.80	0.14
Senior Management/Admin Asst.		1.00	1.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	-
	90.12	95.14	98.86	101.90	103.80	107.34	107.96	107.75	107.75	107.75	3.54
Total Full Time Equivalent Positions	198.03	206.00	223.50	236.09	245.05	258.75	259.19	258.68	255.38	255.38	13.71

2.00 Full year impact of new FTEs approved in 2023

8.38 New Permanent FTE's Approved in 2024

-1.17 Temporary FTE's Approved prior to 2023

1.48 Temporary FTE's approved in 2023

3.02 Temporary FTE's approved in 2024

Net Change

13.71

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 with amounts recovered from each service are identified as 'Administration' in the expense section of the budget report.

Support Services Summary

		2020	2021	2022	2023	2024	Difference 2023 to 2024	%
110	General Government	702,711	910,603	842,508	963,729	1,045,695	81,966	7.84%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,620,322	1,692,147	1,760,214	1,980,149	2,243,605	263,456	14.97%
114	Field Rd	487,131	502,199	510,306	522,646	530,510	7,864	1.54%
115	Human Resources	714,168	725,929	755,915	766,029	824,511	58,482	7.74%
117	Information Technology	1,141,040	1,178,252	1,271,807	1,473,260	1,608,381	135,121	10.62%
135	Corporate Sustainability	46,764	48,176	51,113	55,809	68,238	12,429	24.32%
315	Mason Road Works Yard	-	-	16,000	66,361	5,925	(60,436)	-91.07%
506	Property Information Mapping Services	318,629	308,721	316,255	332,374	333,467	1,093	0.35%
Total	Total	5,030,765	5,366,027	5,524,118	6,160,357	6,660,332	499,975	8.12%
	Change from Prior Year	500,679	335,262	158,091	636,239	499,975		
	% Change from Prior Year	11.05%	6.66%	2.95%	11.52%	8.12%		

Current Reserve Funds

*The charts and information below are accurate as of April 25, 2024

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

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

Operating reserves:

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

Capital reserves:

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

The tables on the following two pages provide details of individual reserve fund balances and commitments for 2024.

Bylaw	Description	2024 Opening Balance	Budgeted Transfers	2024 Ending Budgeted Balance	Unbudgeted Commitments	Uncommitted Balance
General						
504	Administration - Capital	697.13	0	\$ 697.13		697.13
495	Administration - Vehicle Acquisition	47,524.19	0	\$ 47,524.19		47,524.19
648	Administration - Operating	902,208.44	(214,000.00)	\$ 688,208.44	(100,000)	588,208.44
648	Administration - Operating (Risk Management)	39,556.24	10,000.00	\$ 49,556.24		49,556.24
648	Finance - Operating	757,869.72	(325,000.00)	\$ 432,869.72	(150,000)	282,869.72
496	Office Building Upgrades - Capital	302,718.83	(161.00)	\$ 302,557.83		302,557.83
743	Office Building Upgrades - Operating	241,499.11	(4,500.00)	\$ 236,999.11		236,999.11
648	Human Resources - Operating	390,538.93	(52,000.00)	\$ 338,538.93	(120,000)	218,538.93
	Purchasing & Risk Management-Operating	178,797.77	(108,000.00)	\$ 70,797.77		70,797.77
504	Information Services - Capital	643,151.61	(233,162.00)	\$ 409,989.61	(409,990)	-
648	Information Services - Operating	368,738.71	(242,500.00)	\$ 126,238.71		126,238.71
648	Area D Grant in Aid - Operating	3,603.67	0	\$ 3,603.67		3,603.67
648	Elections - Operating	115,130.98	14,000.00	\$ 129,130.98		129,130.98
648	Corporate Sustainability - Operating	131,688.09	0	\$ 131,688.09		131,688.09
648	Regional Sustainability - Operating	124,648.77	(18,928.00)	\$ 105,720.77		105,720.77
	Feasibility Studies - Area B	-	0	\$ -		-
	Feasibility Studies - Area D	-	0	\$ -		-
	Feasibility Studies - Area F	2,500.00	(2,500.00)	\$ -		-
649	Bylaw Enforcement - Vehicle Acquisition	30,568.44	0	\$ 30,568.44		30,568.44
677	Bylaw Enforcement - Operating	245,465.04	(35,000.00)	\$ 210,465.04		210,465.04
744	Halfmoon Bay Smoke Control - Operating	1,736.12	(1,196.00)	\$ 540.12		540.12
650	Roberts Creek Smoke Control - Operating	13,568.31	(1,192.00)	\$ 12,376.31		12,376.31
497	Gibsons and District Fire Protection - Land	46,795.63	0	\$ 46,795.63		46,795.63
489	Gibsons and District Fire Protection - Capital	1,129,678.22	(300,133.00)	\$ 829,545.22	(829,545)	-
678	Gibsons and District Fire Protection - Operating	130,408.41	(78,854.00)	\$ 51,554.41		51,554.41
490	Roberts Creek Fire Protection - Capital	713,487.78	(22,900.00)	\$ 690,587.78	(690,588)	-
679	Roberts Creek Fire Protection - Operating	107,029.17	(57,551.00)	\$ 49,478.17		49,478.17
491	Halfmoon Bay Fire Protection - Capital	749,596.07	161,693.00	\$ 911,289.07	(911,289)	-
745	Halfmoon Bay Fire Protection - Operating	353,811.40	(258,000.00)	\$ 95,811.40		95,811.40
601	Egmont Fire Protection - Capital	155,580.62	15,000.00	\$ 170,580.62	(170,581)	-
746	Egmont Fire Protection - Operating	250,631.72	(1,500.00)	\$ 249,131.72		249,131.72
492	Emergency Telephone 911 - Capital	960,149.55	(480,779.00)	\$ 479,370.55		479,370.55
747	Emergency Telephone 911 - Operating	80,609.30	0	\$ 80,609.30		80,609.30
493	Sunshine Coast Emergency Planning - Capital	40,256.19	0	\$ 40,256.19		40,256.19
748	Sunshine Coast Emergency Planning - Operating	87,966.50	(45,000.00)	\$ 42,966.50		42,966.50
651	Animal Control - Vehicle Acquisition	61,033.61	(58,000.00)	\$ 3,033.61		3,033.61
680	Animal Control - Operating	200,948.28	(42,000.00)	\$ 158,948.28		158,948.28
529	Transit - Capital	213.09	0	\$ 213.09		213.09
652	Transit - Operating	877,939.09	(403,742.00)	\$ 474,197.09		474,197.09
563	Fleet Maintenance - Capital	100,654.25	0	\$ 100,654.25		100,654.25
749	Fleet Maintenance - Operating	125,978.66	(96,491.00)	\$ 29,487.66		29,487.66
750	Building Maintenance - Operating	79,531.94	(520.00)	\$ 79,011.94		79,011.94
486	Ports - Capital	1,603,033.83	(302,553.00)	\$ 1,300,480.83	(1,300,481)	-
607	Ports - Operating	157,419.33	18,000.00	\$ 175,419.33		175,419.33
653	Regional Solid Waste - Operating	289,531.79	(219,294.00)	\$ 70,237.79		70,237.79
670	Zero Waste Initiatives (Eco Fee) - Operating	312,789.94	(107,343.00)	\$ 205,446.94		205,446.94
653	Landfill - Operating	1,424,300.93	(268,107.00)	\$ 1,156,193.93		1,156,193.93
654	Refuse Collection - Operating	349,871.33	(27,000.00)	\$ 322,871.33		322,871.33
655	Cemetery - Operating	526,665.15	(282,664.00)	\$ 244,001.15		244,001.15
515	Pender Harbour Health Clinic - Capital	19,027.10	5,000.00	\$ 24,027.10		24,027.10
681	Regional Planning - Operating	209,715.61	0	\$ 209,715.61		209,715.61
656	Rural Planning - Vehicle Acquisition	20,106.11	0	\$ 20,106.11		20,106.11
657	Rural Planning - Operating	350,294.97	(337,783.00)	\$ 12,511.97		12,511.97
504	Property Information & Mapping - Capital	115,527.85	0	\$ 115,527.85		115,527.85
648	Property Information & Mapping - Operating	209,820.69	(60,000.00)	\$ 149,820.69		149,820.69
	Civic Addressing - Operating	166,721.03	(15,000.00)	\$ 151,721.03		151,721.03
659	Building Inspection - Vehicles Acquisition	6,165.41	6,000.00	\$ 12,165.41		12,165.41
	Building Inspection - Operating	1,644,299.24	(28,002.00)	\$ 1,616,297.24		1,616,297.24
715	Hillside - Operating	1,085,037.72	(499,039.00)	\$ 585,998.72		585,998.72
590	Community Recreation Facilities - Capital	4,012,977.90	(1,679,450.00)	\$ 2,333,527.90	(2,333,528)	-
682	Community Recreation Facilities - Operating	1,105,298.44	(253,512.00)	\$ 851,786.44		851,786.44
494	Pender Harbour Pool - Capital	106,954.72	1,135.00	\$ 108,089.72		108,089.72
660	Pender Harbour Pool - Operating	608,209.69	(12,382.00)	\$ 595,827.69		595,827.69
	School Facilities - Joint Use - Operating	33,946.06	0	\$ 33,946.06		33,946.06
609	Gibsons & Area Library - Capital	242,649.85	50,000.00	\$ 292,649.85		292,649.85
	Gibsons & Area Library - Operating	79,623.80	0	\$ 79,623.80		79,623.80
533	Community Parks - Capital	1,229,985.54	(50,934.00)	\$ 1,179,051.54	(1,179,052)	-
662	Community Parks - Operating	238,485.32	(207,503.00)	\$ 30,982.32		30,982.32

683	Bicycle and Walking Paths - Operating	339,639.25	(127,324.00)	\$	212,315.25	212,315.25
	Area A - Bicycle and Walking Paths - Operating	136,387.57	0	\$	136,387.57	136,387.57
	Regional Recreation Programs - Operating	100,984.35	0	\$	100,984.35	100,984.35
	Dakota Ridge - Operating	367,863.72	0	\$	367,863.72	367,863.72
Total General Reserve Funds		\$ 27,887,843.82	\$ (7,280,671.00)	\$	20,607,172.82	\$ (8,195,053) \$ 12,412,120.25

Water Services

589	North Pender Harbour - Capital	850,570.03	63,999.00	\$	914,569.03	(914,569) -
605	North Pender Harbour - Operating	729,011.00	(250,993.00)	\$	478,018.00	478,018.00
602	South Pender Harbour - Capital	1,410,794.05	(576,071.00)	\$	834,723.05	(834,723) -
663	South Pender Harbour - Operating	1,012,493.38	(208,224.00)	\$	804,269.38	804,269.38
488	Regional - Capital	11,945,736.33	(5,059,105.00)	\$	6,886,631.33	(6,886,631) -
498	Regional - Land	19,808.34	0	\$	19,808.34	19,808.34
664	Regional - Operating	4,567,739.88	(928,833.00)	\$	3,638,906.88	\$ 3,638,906.88
Total Water Services Reserves		\$ 20,536,153.01	\$ (6,959,227.00)	\$	13,576,926.01	\$ (8,635,923) \$ 4,941,002.60

Waste Water Plants

512	Greaves Road - Capital	8,606.26	2,872.00	\$	11,478.26	(11,478) -
608	Greaves Road - Operating	8,915.85	(2,029.00)	\$	6,886.85	6,886.85
665	Woodcreek Park - Capital	94,539.16	(13,088.00)	\$	81,451.16	(81,451) -
666	Woodcreek Park - Operating	169,268.40	(79,817.00)	\$	89,451.40	89,451.40
512	Sunnyside - Capital	28,847.04	5,394.00	\$	34,241.04	(34,241) -
608	Sunnyside - Operating	25,116.49	(8,292.00)	\$	16,824.49	16,824.49
512	Jolly Roger - Capital	52,807.60	7,257.00	\$	60,064.60	(60,065) -
608	Jolly Roger - Operating	49,266.39	(25,870.00)	\$	23,396.39	23,396.39
512	Secret Cove - Capital	26,394.04	11,413.00	\$	37,807.04	(37,807) -
608	Secret Cove - Operating	53,621.45	(28,923.00)	\$	24,698.45	24,698.45
512	Lee Bay - Capital	367,631.50	(28,403.00)	\$	339,228.50	(339,229) -
608	Lee Bay - Operating	331,905.77	(31,913.00)	\$	299,992.77	299,992.77
512	Square Bay - Capital	57,124.79	7,758.00	\$	64,882.79	(64,883) -
608	Square Bay - Operating	58,141.03	(26,172.00)	\$	31,969.03	31,969.03
512	Langdale - Capital	23,782.49	5,618.00	\$	29,400.49	(29,400) -
608	Langdale - Operating	84,309.78	(36,637.00)	\$	47,672.78	47,672.78
512	Canoe Road - Capital	4,135.83	1,493.00	\$	5,628.83	(5,629) -
608	Canoe Rd - Operating	12,686.76	(3,815.00)	\$	8,871.76	8,871.76
512	Merrill Crescent - Capital	4,870.39	3,736.00	\$	8,606.39	(8,606) -
608	Merrill Crescent - Operating	25,435.93	7,510.00	\$	32,945.93	32,945.93
512	Curran Road - Capital	61,828.56	24,861.00	\$	86,689.56	(86,690) -
608	Curran Road - Operating	73,121.21	(1,551.00)	\$	71,570.21	71,570.21
512	Roberts Creek Co-Housing - Capital	25,464.13	14,388.00	\$	39,852.13	(39,852) -
608	Roberts Creek Co-Housing - Operating	28,617.58	(1,659.00)	\$	26,958.58	26,958.58
667	Lily Lake Village - Operating	48,315.91	(13,870.00)	\$	34,445.91	34,445.91
668	Painted Boat - Capital	26,598.89	11,907.00	\$	38,505.89	(38,506) -
669	Painted Boat - Operating	79,247.26	(753.00)	\$	78,494.26	78,494.26
N/A	No Bylaw - Sakinaw Ridge - Operating	23,849.11	-	\$	23,849.11	23,849.11
728	Sakinaw Ridge Capital Reserve	58,036.91	717.00	\$	58,753.91	(58,754) -
Total Waste Water Plants Reserves		\$ 1,912,486.51	\$ (197,868.00)	\$	1,714,618.51	\$ (896,591) \$ 818,027.92

Total Reserve Funds		\$ 50,336,483.34	\$ (14,437,766.00)	\$	35,898,717.34	\$ (17,727,567) \$ 18,171,150.77
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Debt Portfolio

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

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

Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divided by the SCRD's recurring revenue for the year. At the beginning of 2024, the SCRD's had a debt servicing ratio of 11.2%.

The SCRD had \$24,601,299 of outstanding long-term debt of which \$7,518,389 had been undertaken for member municipalities and \$17,082,910 for Regional District services.

The 2024 budget includes funding from debt proceeds of \$17,712,015 to fund current year expenditures. \$3,391,750 of this amount is proposed long-term borrowing for Phase 3 Water Meter Installations and \$3,456,200 related to the replacement of the Gibsons and Area Community Centre and Sechelt Aquatic Centre roofs.

The table on the following page illustrates the total debt that is currently outstanding at the beginning of 2024 as well as a list of debt that is unissued but has been approved for debt funding.

LA/SI Bylaw or Resolution	Purpose	Interest Rate	Annual Servicing Costs	Principal Balance Remaining	Maturity
Borrowing Under Loan Authorization Bylaw					
550/561	Community Recreation Facilities Construction	4.77%	1,530,409	2,342,272	2025
544/553	Chapman Water Treatment Plant	0.91%	159,316	432,660	2025
557/572	Field Road Administration Building	4.88%	243,191	602,787	2026
550/561	Community Recreation Facilities	4.88%	167,663	415,580	2026
556/571	Fleet Maintenance Building Expansion	4.88%	33,529	83,108	2026
547/575	Egmont & District Fire Department Equipment	4.88%	8,238	20,419	2026
594/613	Pender Harbour Pool	2.25%	48,519	333,707	2029
676/694	South Pender Water Treatment Plant	3.00%	82,479	836,195	2034
617/628	North Pender Harbour Water UV & Metering	3.00%	27,050	240,000	2035
619/629	South Pender Harbour Water Metering	3.00%	40,575	360,000	2035
707/719	Square Bay Waste Water Treatment Plant	2.66%	17,868	236,405	2039
725/739	Church Road Well	4.15%	544,992	9,000,000	2053
			\$ 2,903,830	\$ 14,903,133	

Liabilities Under Agreement					
266/19 No. 5	Merrill Crescent Septic Field Replacement	5.61%	3,165	2,653	2024
266/19 No. 5	Canoe Road Septic Field Replacement	5.61%	4,238	3,547	2024
015/20 No. 5	Vaucroft Dock Capital Works	5.61%	98,411	90,000	2024
019/22 No. 19	Sechelt Landfill Remediation	5.61%	386,059	1,117,286	2027
			\$ 491,873	\$ 1,213,486	

Equipment Financing					
0020-0	Regional Water Vehicle Replacements (2018)	5.61%	42,546	25,738	2024
0022-0	Regional Water Vehicle Replacements (2019)	5.61%	25,986	54,582	2025
0023-0	Waste Water Vehicle Replacement (2019)	5.61%	9,275	19,482	2025
0024-0	NPH Water Service Vehicle Replacement (2019)	5.61%	13,770	28,925	2025
0025-0	Regional Water Excavator & Trailer	5.61%	28,393	85,184	2026
0026-0	RCVFD SCBA & Fill Station	5.61%	37,776	129,006	2027
0027-0	GDVFD Initial Attack Truck	5.61%	81,816	279,403	2027
0028-0	HMBVFD Tanker	5.61%	35,043	122,607	2027
0029-0	Cab-Tractor (Sports Fields)	5.61%	15,476	58,073	2028
0030-0	HMBVFD Self-Contained Breathing Apparatus	5.61%	40,056	163,194	2028
0031-0	Garage Hoist	5.61%	37,222	162,000	2029
			\$ 367,359	\$ 1,128,194	

		Annual Servicing Costs	Amount	Proposed Term
Budgeted Unissued Borrowing				
Approved in Prior Year Budgets				
	Water Meter Installations - Phase 3	315,920	3,391,750	15 Years
	Vehicle Purchase - Strategic Infrastructure Division	10,023	46,500	5 years
	Regional Water Utility Vehicle Purchase	10,023	46,500	5 years
	South Pender Vehicle Purchase	18,284	84,824	5 years
	Regional Water Vehicle Purchase	45,267	210,000	5 years
	Power Supply System Replacement	64,451	299,000	5 years
	Halfmoon Bay Community Hall Replacement	318,641	1,483,207	5 years
	Sechelt Aquatic Centre Sprinkler System Replacement	175,805	815,592	5 years
	Single Axle Dump Truck	48,500	225,000	5 years
	Light Duty Trucks	32,333	150,000	5 years
	Vehicle Purchases (Two EVs & Two Light Duty Trucks)	43,111	200,000	5 Years
	Langdale WWTP Remediation Project	24,250	112,501	5 Years
	Woodcreek WWTP System Upgrade	21,467	99,591	5 years
	Halfmoon Bay Fire Apparatus Replacement	79,233	623,200	10 Years
	Gibsons Community Centre Roof Renewal	368,689	2,899,900	10 Years
	Gibsons Community Centre Zamboni Replacement	69,409	322,000	5 Years
	Gibsons Community Centre Package Rooftop Unit Replacement	76,673	355,700	5 Years
	Community Recreation Fitness Equipment	28,065	130,200	5 Years
	Sechelt Aquatic Centre Roof Renewal Phase 1	70,727	556,300	10 Years
	Chapman Creek Water Treatment Plant UV Upgrade	410,837	1,905,950	5 Years
	Seaview Cemetary Expansion	63,545	294,800	5 Years
	Pender Harbour Transfer Station Site Improvements	164,900	765,000	5 Years
2024 Budget Approvals				
	Condenser, Heat Exchanger, and Pump Replacement	206,791	900,000	5 Years
	Gibsons Pumper Apparatus	194,243	1,499,500	10 Years
	Flat Bed Crane Truck and Medium Size Truck	71,542	295,000	5 Years
Total Unissued Debt		\$ 2,932,729	\$ 17,712,015	



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.

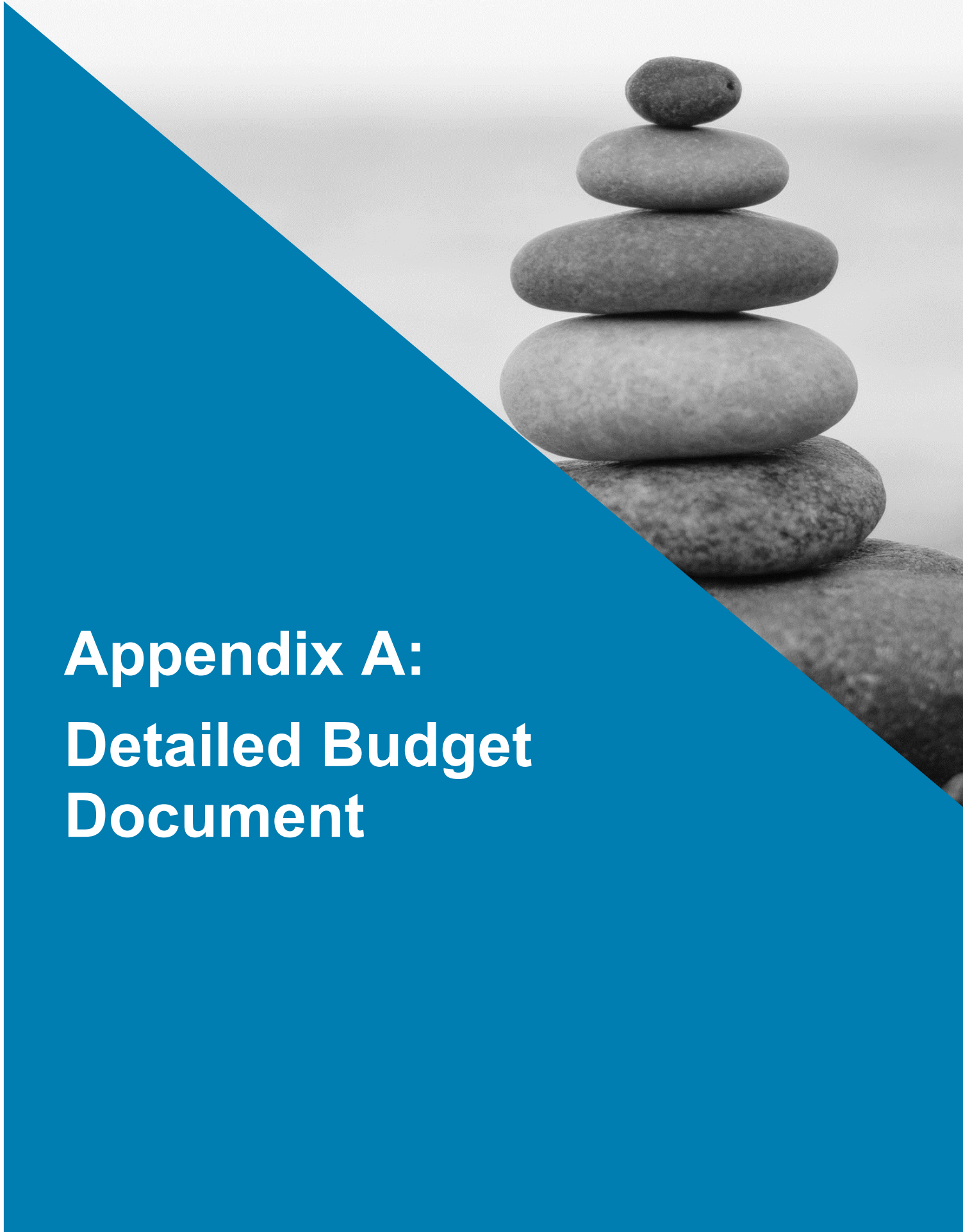
TAX: A compulsory financial contribution imposed by a government to raise revenue.

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.

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.



2024 Budget Report

The information below is as
reported on February 22, 2024.



XXX Functional Area Name

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.



2024 Budget Report - Including Taxation Impact

Budget Version:	Amended Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	242

Generated Date:	February 23, 2024
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110 General Government



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

Source of Funding: Taxation & Internal Recovery

Taxation Impact

Authority for Taxation: Local Government Act - General Government

Basis of Apportionment: Land & Improvements

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

Requisitions	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour	181,248	218,006	253,015	249,293	297,048	47,755	19.16%	15.04%
Area B - Halfmoon Bay	164,589	195,432	211,843	212,878	253,658	40,780	19.16%	12.84%
Area D - Roberts Creek	122,810	152,974	160,020	161,953	192,977	31,024	19.16%	9.77%
Area E - Elphinstone	94,963	115,460	122,943	125,816	149,917	24,101	19.16%	7.59%
Area F - West Howe Sound	162,935	202,737	205,518	201,257	239,811	38,554	19.16%	12.14%
Member Municipalities								
District of Sechelt	340,042	407,333	445,762	470,977	561,198	90,221	19.16%	28.41%
Town of Gibsons	159,543	188,788	196,460	204,715	243,931	39,216	19.16%	12.35%
shíshálh Nation Government District	26,323	31,416	31,956	30,862	36,774	5,912	19.16%	1.86%
Net Taxes Levied	1,252,453	1,512,146	1,627,517	1,657,752	1,975,314	317,562	19.16%	100.00%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	8.38	9.65	7.91	7.22	-
Utilities [02]	29.33	33.76	27.67	25.28	-
Major Industry [04]	28.49	32.80	26.88	24.56	-
Light Industry [05]	28.49	32.80	26.88	24.56	-
Business and Other [06]	20.53	23.63	19.37	17.70	-
Managed Forest Land [07]	25.14	28.94	23.72	21.67	-
Rec/Non Profit [08]	8.38	9.65	7.91	7.22	-
Farm [09]	8.38	9.65	7.90	7.22	-

General Government		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
110		2023	2023	2024	2025	2026	2027	2028
Revenues								
Grants in Lieu of Taxes		100,308	97,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions		1,657,753	1,657,751	1,975,314	2,090,890	2,053,228	2,197,472	2,197,472
Government Transfers		3,239,472	839,050	839,050	839,050	839,050	839,050	839,050
Investment Income		1,067,891	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries		990,509	963,729	1,045,695	1,079,996	1,104,520	1,122,846	1,122,846
Other Revenue		55,641	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues		7,111,574	3,623,936	4,023,465	4,173,342	4,160,204	4,322,774	4,322,774
Expenses								
Administration		749,544	749,540	741,052	741,052	741,052	741,052	741,052
Wages and Benefits		1,971,102	1,963,228	2,261,613	2,365,990	2,352,852	2,465,422	2,465,422
Operating		638,597	610,864	577,750	453,250	453,250	453,250	453,250
Amortization of Tangible Capital Assets		14,520	58,580	14,526	14,526	14,526	14,526	14,526
Total Expenses		3,373,763	3,382,212	3,594,941	3,574,818	3,561,680	3,674,250	3,674,250
Other								
Capital Expenditures (Excluding Wages)		70,454	119,650	49,195	-	13,500	-	-
Transfer to/(from) Reserves		99,423	(321,746)	(204,000)	(34,000)	(47,500)	16,000	16,000
Transfer to/(from) Appropriated Surplus		3,582,156	502,400	597,855	647,050	647,050	647,050	647,050
Transfer to/(from) Other Funds		301	-	-	-	-	-	-
Unfunded Amortization		(14,520)	(58,580)	(14,526)	(14,526)	(14,526)	(14,526)	(14,526)
Total Other		3,737,814	241,724	428,524	598,524	598,524	648,524	648,524
General Government (Surplus)/Deficit:		3	-	-	-	-	-	-

Capital Project Summary

General Government		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
110		2023	2023	2024	2025	2026	2027	2028
CP1121 Replace Director Tablets		-	-	-	-	13,500	-	-
CP1324 Hybrid Meeting Solutions and Board Room Modifications		70,454	119,652	49,200	-	-	-	-
Capital Projects Total:		70,454	119,652	49,200	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	Amended Budget	Financial Plan; Forecast Budget			
111		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Internal Recoveries	272,676	272,674	309,422	340,307	349,057	355,595	355,595
	Total Revenues	272,676	272,674	309,422	340,307	349,057	355,595	355,595
Expenses								
	Wages and Benefits	255,329	250,511	287,259	318,144	326,894	333,432	333,432
	Operating	3,453	22,163	22,163	22,163	22,163	22,163	22,163
	Amortization of Tangible Capital Assets	9,921	39,683	11,905	11,905	11,905	11,905	11,905
	Total Expenses	268,703	312,357	321,327	352,212	360,962	367,500	367,500
Other								
	Transfer to/(from) Reserves	13,894	-	-	-	-	-	-
	Unfunded Amortization	(9,921)	(39,683)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)
	Total Other	3,973	(39,683)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)
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	Amended Budget	Financial Plan; Forecast Budget			
113		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Investment Income	30,665	-	-	-	-	-	-
	Internal Recoveries	1,254,360	1,254,363	1,454,950	1,544,022	1,583,218	1,612,507	1,662,507
	Other Revenue	857	-	-	-	-	-	-
	Total Revenues	1,285,882	1,254,363	1,454,950	1,544,022	1,583,218	1,612,507	1,662,507
Expenses								
	Wages and Benefits	1,057,297	1,185,698	1,377,174	1,425,357	1,464,553	1,493,842	1,493,842
	Operating	145,683	193,665	168,665	168,665	168,665	168,665	168,665
	Amortization of Tangible Capital Assets	-	174,878	-	-	-	-	-
	Total Expenses	1,202,980	1,554,241	1,545,839	1,594,022	1,633,218	1,662,507	1,662,507
Other								
	Capital Expenditures (Excluding Wages)	-	-	234,111	-	-	-	-
	Transfer to/(from) Reserves	(41,371)	(125,000)	(325,000)	(50,000)	(50,000)	(50,000)	-
	Transfer to/(from) Other Funds	124,287	-	-	-	-	-	-
	Unfunded Amortization	-	(174,878)	-	-	-	-	-
	Total Other	82,916	(299,878)	(90,889)	(50,000)	(50,000)	(50,000)	-
Finance (Surplus)/Deficit:		14	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
114		2023	2023	2024	2025	2026	2027	2028
Revenues								
Investment Income		112,454	86,542	93,969	101,693	109,726	-	-
Internal Recoveries		522,648	522,646	530,510	536,631	465,825	295,636	295,861
Total Revenues		635,102	609,188	624,479	638,324	575,551	295,636	295,861
Expenses								
Wages and Benefits		11,451	50,249	45,838	47,459	48,682	49,656	49,881
Operating		244,550	279,225	260,081	225,980	225,980	225,980	225,980
Debt Charges - Interest		144,060	144,058	144,058	144,058	72,029	-	-
Amortization of Tangible Capital Assets		103,716	107,823	103,717	103,717	103,717	103,717	103,717
Total Expenses		503,777	581,355	553,694	521,214	450,408	379,353	379,578
Other								
Capital Expenditures (Excluding Wages)		4,840	25,000	20,161	-	-	-	-
Debt Principal Repayment		185,676	185,676	193,103	200,827	208,860	-	-
Transfer to/(from) Reserves		78,941	(5,000)	(4,661)	20,000	20,000	20,000	20,000
Transfer to/(from) Appropriated Surplus		(35,919)	(70,020)	(34,101)	-	-	-	-
Transfer to/(from) Other Funds		1,501	-	-	-	-	-	-
Unfunded Amortization		(103,716)	(107,823)	(103,717)	(103,717)	(103,717)	(103,717)	(103,717)
Total Other		131,323	27,833	70,785	117,110	125,143	(83,717)	(83,717)
Administration Office (Surplus)/Deficit:		(2)	-	-	-	-	-	-

Capital Project Summary

Administration Office		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
114		2023	2023	2024	2025	2026	2027	2028
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	4,840	24,996	20,160	-	-	-	-
Capital Projects Total:		4,840	24,996	20,160				

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	Amended Budget	Financial Plan; Forecast Budget			
115		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Investment Income	19,961	-	-	-	-	-	-
	Internal Recoveries	766,032	766,029	824,511	853,884	874,658	890,182	940,182
	Other Revenue	22,656	-	-	-	-	-	-
	Total Revenues	808,649	766,029	824,511	853,884	874,658	890,182	940,182
Expenses								
	Wages and Benefits	697,238	683,836	742,318	771,691	792,465	807,989	807,989
	Operating	127,870	134,193	134,193	122,193	122,193	122,193	122,193
	Amortization of Tangible Capital Assets	-	29,671	-	-	-	-	-
	Total Expenses	825,108	847,700	876,511	893,884	914,658	930,182	930,182
Other								
	Transfer to/(from) Reserves	(16,528)	(52,000)	(52,000)	(40,000)	(40,000)	(40,000)	10,000
	Transfer to/(from) Other Funds	76	-	-	-	-	-	-
	Unfunded Amortization	-	(29,671)	-	-	-	-	-
	Total Other	(16,452)	(81,671)	(52,000)	(40,000)	(40,000)	(40,000)	10,000
Human Resources (Surplus)/Deficit:		7	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
116		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Investment Income	6,406	-	-	-	-	-	-
	Internal Recoveries	453,108	453,112	479,233	496,947	509,614	519,080	519,080
	Total Revenues	459,514	453,112	479,233	496,947	509,614	519,080	519,080
Expenses								
	Wages and Benefits	397,065	413,347	442,868	460,582	473,249	482,715	482,715
	Operating	7,888	39,765	144,365	16,365	16,365	76,365	16,365
	Total Expenses	404,953	453,112	587,233	476,947	489,614	559,080	499,080
Other								
	Transfer to/(from) Reserves	178,798	-	(108,000)	20,000	20,000	(40,000)	20,000
	Transfer to/(from) Other Funds	(124,233)	-	-	-	-	-	-
	Total Other	54,565	-	(108,000)	20,000	20,000	(40,000)	20,000
Purchasing & Risk Management (Surplus)/Deficit:		4	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
117		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Investment Income	40,209	-	-	-	-	-	-
	Internal Recoveries	1,473,264	1,473,260	1,608,381	1,723,276	1,749,775	1,769,696	1,770,138
	Total Revenues	1,513,473	1,473,260	1,608,381	1,723,276	1,749,775	1,769,696	1,770,138
Expenses								
	Wages and Benefits	740,105	837,556	911,781	948,252	974,327	993,815	993,815
	Operating	500,555	650,116	713,100	604,024	604,448	604,881	605,323
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	158,047	132,455	158,600	158,600	158,600	158,600	158,600
	Total Expenses	1,398,707	1,620,127	1,783,481	1,710,876	1,737,375	1,757,296	1,757,738
Other								
	Capital Expenditures (Excluding Wages)	144,170	474,672	619,505	161,000	161,000	161,000	161,000
	Proceeds from Long Term Debt	-	-	-	-	-	-	-
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	221,483	(238,325)	(475,662)	10,000	10,000	10,000	10,000
	Transfer to/(from) Appropriated Surplus	(90,416)	(250,759)	(160,343)	-	-	-	-
	Transfer to/(from) Other Funds	(2,423)	-	-	-	-	-	-
	Unfunded Amortization	(158,047)	(132,455)	(158,600)	(158,600)	(158,600)	(158,600)	(158,600)
	Total Other	114,767	(146,867)	(175,100)	12,400	12,400	12,400	12,400
Information Services (Surplus)/Deficit:		1	-	-	-	-	-	-

Capital Project Summary

Information Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
117		2023	2023	2024	2025	2026	2027	2028
CP1061	Information Technology Hardware (Base Capital)	90,082	139,368	161,004	161,004	161,004	161,004	161,004
CP1255	2020 Field Road Space Planning; IT Capital	3,289	33,300	3,504	-	-	-	-
CP1371	Expansion of Digital, Online collaboration Software & Hardware (Capital)	50,800	-	-	-	-	-	-
CP1373	Server Replacements	-	302,004	302,004	-	-	-	-
CP1398	Vehicle Replacement (EV)	-	-	65,004	-	-	-	-
CP1399	Microsoft Teams Phone Conversion	-	-	87,996	-	-	-	-
Capital Projects Total:		144,171	474,672	619,512	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	Amended Budget	Financial Plan; Forecast Budget			
118		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Other Revenue	35,624	35,624	40,896	75,095	76,795	77,744	77,744
	Total Revenues	35,624	35,624	40,896	75,095	76,795	77,744	77,744
Expenses								
	Administration	8,124	8,125	7,037	7,037	7,037	7,037	7,037
	Wages and Benefits	23,894	52,539	56,540	58,312	59,582	60,531	60,531
	Operating	5,584	8,960	9,342	9,746	10,176	10,176	10,176
	Total Expenses	37,602	69,624	72,919	75,095	76,795	77,744	77,744
Other								
	Prior Year (Surplus)/Deficit	(34,000)	(34,000)	(32,023)	-	-	-	-
	Total Other	(34,000)	(34,000)	(32,023)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(32,022)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour	39,694	37,338	43,165	43,756	47,242	3,486	7.97%	100.00%	330,844	- 1,692 =	281,910
Area B - Halfmoon Bay									259,157	- 35,311 =	223,846
Area D - Roberts Creek									219,603	- 41,025 =	178,578
Area E - Elphinstone									171,446	- 36,744 =	134,702
Area F - West Howe Sound									234,017	- 41,131 =	192,886
Member Municipalities											
District of Sechelt									600,180	- 3,197 =	596,983
Town of Gibsons									242,769	- 1,390 =	241,379
shishálh Nation Government District									28,730	- =	28,730
Net Taxes Levied	39,694	37,338	43,165	43,756	47,242	3,486	7.97%	100.00%			
Limit by law									2,086,746	- 47,242 - 160,491 =	1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	1.84	1.65	1.35	1.27	-
Utilities [02]	6.42	5.78	4.72	4.44	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	6.24	5.62	4.59	4.31	-
Business and Other [06]	4.50	4.05	3.30	3.11	-
Managed Forest Land [07]	5.51	4.96	4.05	3.80	-
Rec/Non Profit [08]	1.84	1.65	1.35	1.27	-
Farm [09]	1.84	1.65	1.35	1.27	-

* 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	Amended Budget	Financial Plan; Forecast Budget			
121		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	43,752	43,756	47,242	45,539	45,565	45,585	45,585
	Total Revenues	43,752	43,756	47,242	45,539	45,565	45,585	45,585
Expenses								
	Administration	2,892	2,891	2,897	2,897	2,897	2,897	2,897
	Wages and Benefits	498	849	905	941	967	987	987
	Operating	42,162	42,071	43,701	41,701	41,701	41,701	41,701
	Total Expenses	45,552	45,811	47,503	45,539	45,565	45,585	45,585
Other								
	Prior Year (Surplus)/Deficit	(2,056)	(2,055)	(261)	-	-	-	-
	Total Other	(2,056)	(2,055)	(261)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(256)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								330,844	- 48,934 =		281,910
Area B - Halfmoon Bay	30,329	31,066	32,813	33,383	33,866	483	1.45%	100.00%	259,157 - 33,866	- 1,445 =	223,846
Area D - Roberts Creek								219,603	- 41,025 =		178,578
Area E - Elphinstone								171,446	- 36,744 =		134,702
Area F - West Howe Sound								234,017	- 41,131 =		192,886
Member Municipalities											
District of Sechelt								600,180	- 3,197 =		596,983
Town of Gibsons								242,769	- 1,390 =		241,379
shíshálh Nation Government District								28,730	- =		28,730
Net Taxes Levied	30,329	31,066	32,813	33,383	33,866	483	1.45%	100.00%			
Limit by law									2,086,746	- 33,866	- 173,867 = 1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	1.54	1.53	1.22	1.13	-
Utilities [02]	5.40	5.37	4.29	3.96	-
Major Industry [04]	5.25	5.21	4.16	3.85	-
Light Industry [05]	5.25	5.21	4.16	3.85	-
Business and Other [06]	3.78	3.76	3.00	2.78	-
Managed Forest Land [07]	4.63	4.60	3.67	3.40	-
Rec/Non Profit [08]	1.54	1.53	1.22	1.13	-
Farm [09]	1.54	1.53	1.22	1.13	-

* 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	Amended Budget	Financial Plan; Forecast Budget			
122		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	33,384	33,383	33,866	33,902	33,928	33,948	33,948
	Total Revenues	33,384	33,383	33,866	33,902	33,928	33,948	33,948
Expenses								
	Administration	2,184	2,180	2,134	2,134	2,134	2,134	2,134
	Wages and Benefits	498	849	905	941	967	987	987
	Operating	29,938	30,624	31,864	30,827	30,827	30,827	30,827
	Total Expenses	32,620	33,653	34,903	33,902	33,928	33,948	33,948
Other								
	Prior Year (Surplus)/Deficit	(271)	(270)	(1,037)	-	-	-	-
	Total Other	(271)	(270)	(1,037)	-	-	-	-
Grants in Aid - Area B (Surplus)/Deficit:		(1,035)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								330,844	- 48,934	=	281,910
Area B - Halfmoon Bay								259,157	- 35,311	=	223,846
Area D - Roberts Creek								219,603	- 41,025	=	178,578
Area E - Elphinstone	1,874	1,904	1,988	2,004	2,116	112	5.59%	38.47%	171,446	- 2,116	- 34,628 = 134,702
Area F - West Howe Sound	3,215	3,343	3,324	3,206	3,385	179	5.58%	61.53%	234,017	- 3,385	- 37,746 = 192,886
Member Municipalities											
District of Sechelt								600,180	- 3,197	=	596,983
Town of Gibsons								242,769	- 1,390	=	241,379
shíshálh Nation Government District								28,730	-	=	28,730
Net Taxes Levied	5,089	5,247	5,312	5,210	5,501	291	5.59%	100.00%			
Limit by law									2,086,746	- 5,501	- 202,232 = 1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	.17	.16	.13	.12	-
Utilities [02]	.58	.56	.45	.40	-
Major Industry [04]	.56	.54	.43	.39	-
Light Industry [05]	.56	.54	.43	.39	-
Business and Other [06]	.41	.39	.31	.28	-
Managed Forest Land [07]	.50	.48	.38	.35	-
Rec/Non Profit [08]	.17	.16	.13	.12	-
Farm [09]	.17	.16	.13	.12	-

* 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	Amended Budget	Financial Plan; Forecast Budget			
123		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	5,208	5,210	5,501	5,537	5,563	5,583	5,583
	Total Revenues	5,208	5,210	5,501	5,537	5,563	5,583	5,583
Expenses								
	Administration	360	361	596	596	596	596	596
	Wages and Benefits	473	849	905	941	967	987	987
	Operating	5,505	7,557	6,428	4,000	4,000	4,000	4,000
	Total Expenses	6,338	8,767	7,929	5,537	5,563	5,583	5,583
Other								
	Prior Year (Surplus)/Deficit	(3,557)	(3,557)	(2,428)	-	-	-	-
	Total Other	(3,557)	(3,557)	(2,428)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(2,427)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour	1,595	1,630	1,738	1,694	1,692	(2)	(0.12%)	15.32%	330,844	- 47,242	= 281,910
Area B - Halfmoon Bay	1,448	1,461	1,455	1,447	1,445	(2)	(0.14%)	13.08%	259,157	- 1,445	- 33,866 = 223,846
Area D - Roberts Creek	1,081	1,144	1,099	1,101	1,100	(1)	(0.09%)	9.95%	219,603	- 1,100	- 39,925 = 178,578
Area E - Elphinstone	836	863	845	855	854	(1)	(0.12%)	7.73%	171,446	- 854	- 35,890 = 134,702
Area F - West Howe Sound	1,434	1,516	1,412	1,368	1,366	(2)	(0.15%)	12.37%	234,017	- 1,366	- 39,765 = 192,886
Member Municipalities											
District of Sechelt	2,992	3,046	3,062	3,200	3,197	(3)	(0.09%)	28.95%	600,180	- 3,197	- = 596,983
Town of Gibsons	1,404	1,412	1,349	1,391	1,390	(1)	(0.07%)	12.58%	242,769	- 1,390	- = 241,379
shíshálh Nation Government District									28,730	- =	28,730
Net Taxes Levied	10,790	11,072	10,960	11,055	11,045	(10)	(0.09%)	100.00%			
Limit by law									2,086,746	- 11,045	- 196,688 = 1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	.07	.07	.05	.05	-
Utilities [02]	.26	.25	.19	.17	-
Major Industry [04]	.25	.25	.18	.17	-
Light Industry [05]	.25	.25	.18	.17	-
Business and Other [06]	.18	.18	.13	.12	-
Managed Forest Land [07]	.22	.22	.16	.15	-
Rec/Non Profit [08]	.07	.07	.05	.05	-
Farm [09]	.07	.07	.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	Amended Budget	Financial Plan; Forecast Budget			
125		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	11,052	11,055	11,045	11,691	11,717	11,737	11,737
	Total Revenues	11,052	11,055	11,045	11,691	11,717	11,737	11,737
Expenses								
	Administration	732	729	750	750	750	750	750
	Wages and Benefits	240	849	905	941	967	987	987
	Operating	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Total Expenses	10,972	11,578	11,655	11,691	11,717	11,737	11,737
Other								
	Prior Year (Surplus)/Deficit	(524)	(523)	(610)	-	-	-	-
	Total Other	(524)	(523)	(610)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(604)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								330,844	- 48,934	=	281,910
Area B - Halfmoon Bay								259,157	- 35,311	=	223,846
Area D - Roberts Creek								219,603	- 41,025	=	178,578
Area E - Elphinstone	4,217	1,418	4,311	4,481	4,528	47	1.05%	38.47%	171,446	- 4,528	- 32,216 = 134,702
Area F - West Howe Sound	7,236	2,491	7,206	7,169	7,242	73	1.02%	61.53%	234,017	- 7,242	- 33,889 = 192,886
Member Municipalities											
District of Sechelt								600,180	- 3,197	=	596,983
Town of Gibsons								242,769	- 1,390	=	241,379
shishálh Nation Government District								28,730	-	=	28,730
Net Taxes Levied	11,453	3,909	11,517	11,650	11,770	120	1.03%	100.00%			
Limit by law									2,086,746	- 11,770	- 195,963 = 1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	.37	.12	.28	.26	-
Utilities [02]	1.30	.41	.97	.90	-
Major Industry [04]	1.27	.40	.94	.87	-
Light Industry [05]	1.27	.40	.94	.87	-
Business and Other [06]	.91	.29	.68	.63	-
Managed Forest Land [07]	1.12	.36	.83	.77	-
Rec/Non Profit [08]	.37	.12	.28	.26	-
Farm [09]	.37	.12	.28	.26	-

* 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	Amended Budget	Financial Plan; Forecast Budget			
126		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	11,652	11,650	11,770	11,806	11,832	11,852	11,852
	Total Revenues	11,652	11,650	11,770	11,806	11,832	11,852	11,852
Expenses								
	Administration	804	801	865	865	865	865	865
	Wages and Benefits	450	849	905	941	967	987	987
	Operating	10,850	11,583	11,132	10,000	10,000	10,000	10,000
	Total Expenses	12,104	13,233	12,902	11,806	11,832	11,852	11,852
Other								
	Prior Year (Surplus)/Deficit	(1,583)	(1,583)	(1,132)	-	-	-	-
	Total Other	(1,583)	(1,583)	(1,132)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(1,131)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									330,844		- 48,934	= 281,910
Area B - Halfmoon Bay									259,157		- 35,311	= 223,846
Area D - Roberts Creek	37,027	28,029	35,797	38,438	39,925	1,487	3.87%	100.00%	219,603	- 39,925	- 1,100	= 178,578
Area E - Elphinstone									171,446		- 36,744	= 134,702
Area F - West Howe Sound									234,017		- 41,131	= 192,886
Member Municipalities												
District of Sechelt									600,180		- 3,197	= 596,983
Town of Gibsons									242,769		- 1,390	= 241,379
shíshálh Nation Government District									28,730		-	= 28,730
Net Taxes Levied	37,027	28,029	35,797	38,438	39,925	1,487	3.87%	100.00%				
Limit by law									2,086,746	- 39,925	- 167,808	= 1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	2.53	1.77	1.77	1.71	-
Utilities [02]	8.84	6.19	6.19	6.00	-
Major Industry [04]	8.59	6.01	6.01	5.83	-
Light Industry [05]	8.59	6.01	6.01	5.83	-
Business and Other [06]	6.19	4.33	4.33	4.20	-
Managed Forest Land [07]	7.58	5.30	5.31	5.14	-
Rec/Non Profit [08]	2.53	1.77	1.77	1.71	-
Farm [09]	2.53	1.77	1.77	1.71	-

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

Grants in Aid - Area D		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
127		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	38,436	38,438	39,925	40,221	40,247	40,267	40,267
	Investment Income	177	-	-	-	-	-	-
	Total Revenues	38,613	38,438	39,925	40,221	40,247	40,267	40,267
Expenses								
	Administration	2,436	2,430	2,575	2,575	2,575	2,575	2,575
	Wages and Benefits	498	849	905	941	967	987	987
	Operating	37,331	37,240	36,705	36,705	36,705	36,705	36,705
	Total Expenses	40,265	40,519	40,185	40,221	40,247	40,267	40,267
Other								
	Transfer to/(from) Reserves	177	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(2,081)	(2,081)	(260)	-	-	-	-
	Total Other	(1,904)	(2,081)	(260)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(252)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								330,844	- 48,934 =		281,910
Area B - Halfmoon Bay								259,157	- 35,311 =		223,846
Area D - Roberts Creek								219,603	- 41,025 =		178,578
Area E - Elphinstone	25,607	26,508	27,934	28,666	29,246	580	2.02%	100.00%	171,446	- 29,246	- 7,498 = 134,702
Area F - West Howe Sound								234,017	- 41,131 =		192,886
Member Municipalities											
District of Sechelt								600,180	- 3,197 =		596,983
Town of Gibsons								242,769	- 1,390 =		241,379
shíshálh Nation Government District								28,730	- =		28,730
Net Taxes Levied	25,607	26,508	27,934	28,666	29,246	580	2.02%	100.00%			
Limit by law								2,086,746	- 29,246	- 178,487 =	1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	2.26	2.21	1.80	1.65	-
Utilities [02]	7.91	7.75	6.29	5.76	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.68	7.53	6.11	5.60	-
Business and Other [06]	5.54	5.43	4.40	4.03	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.26	2.21	1.80	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	Amended Budget	Financial Plan; Forecast Budget			
128		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	28,668	28,666	29,246	29,282	29,308	29,328	29,328
	Total Revenues	28,668	28,666	29,246	29,282	29,308	29,328	29,328
Expenses								
	Administration	1,980	1,978	2,078	2,078	2,078	2,078	2,078
	Wages and Benefits	498	849	905	941	967	987	987
	Operating	27,925	29,783	28,472	26,263	26,263	26,263	26,263
	Total Expenses	30,403	32,610	31,455	29,282	29,308	29,328	29,328
Other								
	Prior Year (Surplus)/Deficit	(3,944)	(3,944)	(2,209)	-	-	-	-
	Total Other	(3,944)	(3,944)	(2,209)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(2,209)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									330,844		- 48,934 =	281,910
Area B - Halfmoon Bay									259,157		- 35,311 =	223,846
Area D - Roberts Creek									219,603		- 41,025 =	178,578
Area E - Elphinstone									171,446		- 36,744 =	134,702
Area F - West Howe Sound	25,570	26,597	23,616	28,383	29,138	755	2.66%	100.00%	234,017	- 29,138	- 11,993 =	192,886
Member Municipalities												
District of Sechelt									600,180		- 3,197 =	596,983
Town of Gibsons									242,769		- 1,390 =	241,379
shíshálh Nation Government District									28,730		- =	28,730
Net Taxes Levied	25,570	26,597	23,616	28,383	29,138	755	2.66%	100.00%				
Limit by law									2,086,746	- 29,138	- 178,595 =	1,879,013

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

	2020	2021	2022	2023	2024
Residential [01]	1.32	1.27	.91	1.02	-
Utilities [02]	4.60	4.43	3.18	3.57	-
Major Industry [04]	4.47	4.30	3.09	3.46	-
Light Industry [05]	4.47	4.30	3.09	3.46	-
Business and Other [06]	3.22	3.10	2.23	2.50	-
Managed Forest Land [07]	3.95	3.80	2.73	3.06	-
Rec/Non Profit [08]	1.32	1.27	.91	1.02	-
Farm [09]	1.32	1.27	.91	1.02	-

* 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	Amended Budget	Financial Plan; Forecast Budget			
129		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	28,380	28,383	29,138	29,174	29,200	29,220	29,220
	Total Revenues	28,380	28,383	29,138	29,174	29,200	29,220	29,220
Expenses								
	Administration	2,064	2,063	2,144	2,144	2,144	2,144	2,144
	Wages and Benefits	498	849	905	941	967	987	987
	Operating	29,128	30,783	28,095	26,089	26,089	26,089	26,089
	Total Expenses	31,690	33,695	31,144	29,174	29,200	29,220	29,220
Other								
	Prior Year (Surplus)/Deficit	(5,312)	(5,312)	(2,006)	-	-	-	-
	Total Other	(5,312)	(5,312)	(2,006)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(2,002)	-	-	-	-	-	-



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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	18,233	18,204	30,535	46,941	53,945	7,004	14.92%
Area B - Halfmoon Bay	16,557	16,319	25,566	40,085	46,065	5,980	14.92%
Area D - Roberts Creek	12,354	12,774	19,312	30,496	35,045	4,549	14.92%
Area E - Elphinstone	9,553	9,641	14,837	23,691	27,226	3,535	14.92%
Area F - West Howe Sound	16,391	16,929	24,803	37,896	43,551	5,655	14.92%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	73,089	73,866	115,053	179,109	205,832	26,723	14.92%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	.84	.81	.95	1.36	-
Utilities [02]	2.95	2.82	3.34	4.76	-
Major Industry [04]	2.87	2.74	3.24	4.62	-
Light Industry [05]	2.87	2.74	3.24	4.62	-
Business and Other [06]	2.07	1.97	2.34	3.33	-
Managed Forest Land [07]	2.53	2.42	2.86	4.08	-
Rec/Non Profit [08]	.84	.81	.95	1.36	-
Farm [09]	.84	.81	.95	1.36	-

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
130		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	179,112	179,109	205,832	208,754	210,844	212,405	212,405
	Total Revenues	179,112	179,109	205,832	208,754	210,844	212,405	212,405
Expenses								
	Administration	8,556	8,561	13,868	13,868	13,868	13,868	13,868
	Wages and Benefits	119,360	135,282	154,198	157,120	159,210	160,771	160,771
	Operating	43,813	35,266	37,766	37,766	37,766	37,766	37,766
	Total Expenses	171,729	179,109	205,832	208,754	210,844	212,405	212,405
Other								
	Transfer to/(from) Reserves	7,376	-	-	-	-	-	-
	Total Other	7,376	-	-	-	-	-	-
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:		(7)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	(12,473)	3,450		3,669	4,868	1,199	32.68%
Area B - Halfmoon Bay	(11,327)	3,093		3,133	4,157	1,024	32.68%
Area D - Roberts Creek	-8,452	2,421		2,384	3,163	779	32.68%
Area E - Elphinstone	(6,535)	1,827		1,852	2,457	605	32.67%
Area F - West Howe Sound	(11,213)	3,209		2,962	3,930	968	32.68%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	(50,000)	14,000		14,000	18,575	4,575	32.68%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	(.58)	.15	-	.11	-
Utilities [02]	(2.02)	.53	-	.37	-
Major Industry [04]	(1.96)	.52	-	.36	-
Light Industry [05]	(1.96)	.52	-	.36	-
Business and Other [06]	(1.41)	.37	-	.26	-
Managed Forest Land [07]	(1.73)	.46	-	.32	-
Rec/Non Profit [08]	(.58)	.15	-	.11	-
Farm [09]	(.58)	.15	-	.11	-

Electoral Area Services - Elections		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
131		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	14,004	14,000	18,575	18,575	79,049	18,575	18,575
	Investment Income	4,886	-	-	-	-	-	-
	Other Revenue	-	-	-	-	18,000	-	-
	Total Revenues	18,890	14,000	18,575	18,575	97,049	18,575	18,575
Expenses								
	Administration	-	-	4,575	4,575	4,575	4,575	4,575
	Wages and Benefits	-	-	-	-	89,393	-	-
	Operating	-	-	-	-	34,043	-	-
	Total Expenses	-	-	4,575	4,575	128,011	4,575	4,575
Other								
	Transfer to/(from) Reserves	18,889	14,000	14,000	14,000	(30,962)	14,000	14,000
	Total Other	18,889	14,000	14,000	14,000	(30,962)	14,000	14,000
Electoral Area Services - Elections (Surplus)/Deficit:		(1)	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
135		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Investment Income	6,796	-	-	-	-	-	-
	Internal Recoveries	55,812	55,809	68,238	70,553	72,206	73,443	73,443
	Total Revenues	62,608	55,809	68,238	70,553	72,206	73,443	73,443
Expenses								
	Wages and Benefits	53,180	45,429	57,858	60,173	61,826	63,063	63,063
	Operating	9,607	25,380	10,380	10,380	10,380	10,380	10,380
	Amortization of Tangible Capital Assets	-	2,869	-	-	-	-	-
	Total Expenses	62,787	73,678	68,238	70,553	72,206	73,443	73,443
Other								
	Transfer to/(from) Reserves	(179)	(15,000)	-	-	-	-	-
	Unfunded Amortization	-	(2,869)	-	-	-	-	-
	Total Other	(179)	(17,869)	-	-	-	-	-
Corporate Sustainability Services (Surplus)/Deficit:		-	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	3,006	14,233	27,097	24,868	31,012	6,144	24.71%
Area B - Halfmoon Bay	2,730	12,759	22,688	21,236	26,482	5,246	24.70%
Area D - Roberts Creek	2,037	9,987	17,138	16,156	20,147	3,991	24.70%
Area E - Elphinstone	1,575	7,538	13,167	12,551	15,652	3,101	24.71%
Area F - West Howe Sound	2,702	13,236	22,010	20,077	25,037	4,960	24.70%
Member Municipalities							
District of Sechelt	5,639	26,593	47,740	46,983	58,590	11,607	24.70%
Town of Gibsons	2,646	12,325	21,040	20,421	25,467	5,046	24.71%
shíshálh Nation Government District	437	2,051	3,422	3,079	3,839	760	24.68%
Net Taxes Levied	20,771	98,723	174,302	165,370	206,227	40,857	24.71%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	.14	.63	.85	.72	-
Utilities [02]	.49	2.20	2.96	2.52	-
Major Industry [04]	.47	2.14	2.88	2.45	-
Light Industry [05]	.47	2.14	2.88	2.45	-
Business and Other [06]	.34	1.54	2.07	1.77	-
Managed Forest Land [07]	.42	1.89	2.54	2.16	-
Rec/Non Profit [08]	.14	.63	.85	.72	-
Farm [09]	.14	.63	.85	.72	-

Regional Sustainability Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
136		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		165,372	165,370	206,227	213,013	217,865	221,489	221,489
Government Transfers		-	510,000	510,000	-	-	-	-
Investment Income		4,979	-	-	-	-	-	-
Total Revenues		170,351	675,370	716,227	213,013	217,865	221,489	221,489
Expenses								
Administration		17,292	17,294	23,953	23,953	23,953	23,953	23,953
Wages and Benefits		120,487	135,441	169,639	176,425	181,277	184,901	184,901
Operating		17,359	559,325	549,063	12,635	12,635	12,635	12,635
Total Expenses		155,138	712,060	742,655	213,013	217,865	221,489	221,489
Other								
Transfer to/(from) Reserves		21,563	(29,190)	(18,928)	-	-	-	-
Transfer to/(from) Appropriated Surplus		(6,350)	(7,500)	(7,500)	-	-	-	-
Total Other		15,213	(36,690)	(26,428)	-	-	-	-
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	Amended Budget	Financial Plan; Forecast Budget			
140		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Member Municipality Debt	1,392,760	1,392,768	1,506,412	1,126,039	751,486	745,998	706,315
	Total Revenues	1,392,760	1,392,768	1,506,412	1,126,039	751,486	745,998	706,315
Expenses								
	Debt Charges Member Municipalities	1,392,760	1,392,768	1,506,412	1,126,039	751,486	745,998	706,315
	Debt Charges - Interest	-	-	-	-	-	-	-
	Total Expenses	1,392,760	1,392,768	1,506,412	1,126,039	751,486	745,998	706,315
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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	644	5,394	(6,514)	17		6,531 (100.26%)	15.04%
Area B - Halfmoon Bay	585	4,836	(5,563)	15		5,578 (100.27%)	12.84%
Area D - Roberts Creek	436	3,785	(4,232)	11		4,243 (100.26%)	9.77%
Area E - Elphinstone	337	2,857	(3,288)	9		3,297 (100.27%)	7.59%
Area F - West Howe Sound	579	5,017	(5,259)	14		5,273 (100.27%)	12.14%
Member Municipalities							
District of Sechelt	1,208	10,079	(12,307)	32		12,339 (100.26%)	28.41%
Town of Gibsons	567	4,671	(5,350)	14		5,364 (100.26%)	12.35%
shíshálh Nation Government District	93	777	(806)	2		808 (100.25%)	1.86%
Net Taxes Levied	4,448	37,417	(43,320)	113		43,433 (100.26%)	100.00%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	.03	.24	-	(.19)	-
Utilities [02]	.10	.84	-	(.66)	-
Major Industry [04]	.10	.81	-	(.64)	-
Light Industry [05]	.10	.81	-	(.64)	-
Business and Other [06]	.07	.58	-	(.46)	-
Managed Forest Land [07]	.09	.72	-	(.57)	-
Rec/Non Profit [08]	.03	.24	-	(.19)	-
Farm [09]	.03	.24	-	(.19)	-

Feasibility Studies - Regional		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
150		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	(43,320)	(43,320)	113	113	113	113	113
	Government Transfers	-	-	-	-	-	-	-
	Total Revenues	(43,320)	(43,320)	113	113	113	113	113
Expenses								
	Administration	4,596	4,600	113	113	113	113	113
	Wages and Benefits	-	-	-	-	-	-	-
	Operating	-	-	-	-	-	-	-
	Total Expenses	4,596	4,600	113	113	113	113	113
Other								
	Transfer to/(from) Appropriated Surplus	(47,918)	(47,920)	-	-	-	-	-
	Transfer to/(from) Other Funds	1	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
	Total Other	(47,917)	(47,920)	-	-	-	-	-
Feasibility Studies - Regional (Surplus)/Deficit:		(1)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							100.00%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied							100.00%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	-	-	-	-	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Feasibility Studies - Area A		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
151		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Other Revenue	-	30,000	30,000	-	-	-	-
	Total Revenues	-	30,000	30,000	-	-	-	-
Expenses								
	Operating	-	30,000	30,000	-	-	-	-
	Total Expenses	-	30,000	30,000	-	-	-	-
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	2020	2021	2022	2023	2024	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	(9,088) (93.89%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied				9,679	591	(9,088) (93.89%)	100.00%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	-	-	-	.35	-
Utilities [02]	-	-	-	1.22	-
Major Industry [04]	-	-	-	1.18	-
Light Industry [05]	-	-	-	1.18	-
Business and Other [06]	-	-	-	.85	-
Managed Forest Land [07]	-	-	-	1.04	-
Rec/Non Profit [08]	-	-	-	.35	-
Farm [09]	-	-	-	.35	-

Feasibility Studies - Area F		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
155		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	9,676	9,679	591	591	591	591	591
	Government Transfers	-	10,000	10,000	-	-	-	-
	Other Revenue	-	30,000	30,000	-	-	-	-
	Total Revenues	9,676	49,679	40,591	591	591	591	591
Expenses								
	Administration	-	-	591	591	591	591	591
	Wages and Benefits	-	7,179	-	-	-	-	-
	Operating	-	42,500	42,500	-	-	-	-
	Total Expenses	-	49,679	43,091	591	591	591	591
Other								
	Transfer to/(from) Reserves	2,500	-	(2,500)	-	-	-	-
	Transfer to/(from) Appropriated Surplus	7,179	-	-	-	-	-	-
	Total Other	9,679	-	(2,500)	-	-	-	-
Feasibility Studies - Area F (Surplus)/Deficit:		3	-	-	-	-	-	-

200 Bylaw Enforcement



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

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

Requisitions	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	49,885	69,887	90,069	118,047	132,357	14,310	12.12%
Area B - Halfmoon Bay	45,300	62,651	75,412	100,804	113,023	12,219	12.12%
Area D - Roberts Creek	33,801	49,040	56,964	76,689	85,986	9,297	12.12%
Area E - Elphinstone	26,137	37,014	43,766	59,577	66,799	7,222	12.12%
Area F - West Howe Sound	44,844	64,993	73,161	95,301	106,853	11,552	12.12%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District	7,245	10,071	11,376	14,614	16,386	1,772	12.13%
Net Taxes Levied	207,211	293,655	350,748	465,032	521,404	56,372	12.12%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	2.31	3.09	2.81	3.42	-
Utilities [02]	8.07	10.82	9.85	11.97	-
Major Industry [04]	7.84	10.51	9.57	11.63	-
Light Industry [05]	7.84	10.51	9.57	11.63	-
Business and Other [06]	5.65	7.58	6.89	8.38	-
Managed Forest Land [07]	6.92	9.28	8.44	10.26	-
Rec/Non Profit [08]	2.31	3.09	2.81	3.42	-
Farm [09]	2.31	3.09	2.81	3.42	-

Bylaw Enforcement	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
200	2023	2023	2024	2025	2026	2027	2028
Revenues							
Tax Requisitions	465,036	465,032	521,404	539,947	551,255	559,704	559,704
User Fees & Service Charges	2,490	513	513	513	513	513	513
Investment Income	12,315	-	-	-	-	-	-
Total Revenues	479,841	465,545	521,917	540,460	551,768	560,217	560,217
Expenses							
Administration	62,124	62,121	75,770	75,770	75,770	75,770	75,770
Wages and Benefits	317,452	349,913	392,636	411,179	422,487	430,936	430,936
Operating	63,670	89,011	89,011	54,011	54,011	54,011	54,011
Amortization of Tangible Capital Assets	6,444	5,673	6,439	6,439	6,439	6,439	6,439
Total Expenses	449,690	506,718	563,856	547,399	558,707	567,156	567,156
Other							
Capital Expenditures (Excluding Wages)	-	-	-	-	-	-	-
Transfer to/(from) Reserves	37,084	(35,000)	(35,000)	-	-	-	-
Transfer to/(from) Other Funds	(484)	(500)	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	(6,444)	(5,673)	(6,439)	(6,439)	(6,439)	(6,439)	(6,439)
Total Other	30,156	(41,173)	(41,939)	(6,939)	(6,939)	(6,939)	(6,939)
Bylaw Enforcement (Surplus)/Deficit:	5	-	-	-	-	-	-

Capital Project Summary

Bylaw Enforcement		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
200		2023	2023	2024	2025	2026	2027	2028
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							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							100.00%
Limit by law	33,955	33,955	46,811	51,831	51,831		

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

	2020	2021	2022	2023	2024
Residential [01]	-	-	-	-	-
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Halfmoon Bay Smoke Control		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
204		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
User Fees & Service Charges		245	-	-	-	-	-	-
Investment Income		56	-	-	-	-	-	-
Total Revenues		301	-	-	-	-	-	-
Expenses								
Administration		156	152	159	159	159	159	159
Wages and Benefits		-	972	1,037	1,079	1,109	1,131	1,131
Operating		64	-	-	-	-	-	-
Total Expenses		220	1,124	1,196	1,238	1,268	1,290	1,290
Other								
Transfer to/(from) Reserves		81	(1,124)	(1,196)	(1,238)	(1,268)	(1,290)	(1,290)
Total Other		81	(1,124)	(1,196)	(1,238)	(1,268)	(1,290)	(1,290)
Halfmoon Bay Smoke Control (Surplus)/Deficit:		-	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	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	30,828	30,828	39,675	43,921	43,921		

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

	2020	2021	2022	2023	2024
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	Amended Budget	Financial Plan; Forecast Budget			
206		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	645	-	-	-	-	-	-
	Total Revenues	645	-	-	-	-	-	-
Expenses								
	Administration	156	151	155	155	155	155	155
	Wages and Benefits	-	972	1,037	1,079	1,109	1,131	1,131
	Total Expenses	156	1,123	1,192	1,234	1,264	1,286	1,286
Other								
	Transfer to/(from) Reserves	489	(1,123)	(1,192)	(1,234)	(1,264)	(1,286)	(1,286)
	Total Other	489	(1,123)	(1,192)	(1,234)	(1,264)	(1,286)	(1,286)
Roberts Creek Smoke Control (Surplus)/Deficit:		-	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	321,227	400,339	446,526	451,654	509,562	57,908	12.82%
Area F - West Howe Sound	215,390	279,211	312,934	314,164	354,444	40,280	12.82%
Member Municipalities							
District of Sechelt							
Town of Gibsons	539,867	654,814	713,779	736,257	830,654	94,397	12.82%
shishálh Nation Government District							
Net Taxes Levied	1,076,484	1,334,364	1,473,239	1,502,075	1,694,660	192,585	12.82%
Limit by law	1,970,558	2,078,229	2,701,357	3,034,204	3,034,204		

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

	2020	2021	2022	2023	2024
Residential [01]	28.36	33.46	28.72	25.98	-
Utilities [02]	99.25	117.11	100.52	90.93	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	96.41	113.76	97.65	88.33	-
Business and Other [06]	69.47	81.98	70.37	63.65	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	28.36	33.46	28.72	25.98	-
Farm [09]	28.35	33.45	28.72	25.98	-

Gibsons & District Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
210		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		1,502,076	1,502,075	1,694,660	1,772,096	1,800,246	1,806,181	1,748,784
Government Transfers		29,414	30,000	-	-	-	-	-
Investment Income		54,504	-	-	-	4,420	8,992	13,723
Other Revenue		522,945	-	-	-	-	-	-
Total Revenues		2,108,939	1,532,075	1,694,660	1,772,096	1,804,666	1,815,173	1,762,507
Expenses								
Administration		139,332	139,336	134,435	134,435	134,435	134,435	134,435
Wages and Benefits		688,090	676,891	775,722	770,157	791,207	806,932	806,932
Operating		825,318	423,061	441,742	430,688	430,688	430,688	430,688
Debt Charges - Interest		16,487	20,276	46,421	85,232	91,469	86,340	85,542
Amortization of Tangible Capital Assets		207,268	153,274	198,969	198,969	198,969	198,969	198,969
Total Expenses		1,876,495	1,412,838	1,597,289	1,619,481	1,646,768	1,657,364	1,656,566
Other								
Capital Expenditures (Excluding Wages)		146,677	979,983	2,129,092	1,383,100	37,700	9,800	75,700
Proceeds from Long Term Debt		-	(585,000)	(1,499,500)	(517,800)	-	-	-
Debt Principal Repayment		65,329	83,589	67,783	199,859	252,664	245,333	186,078
Transfer to/(from) Reserves		242,797	(168,924)	(378,987)	(713,575)	66,503	101,645	43,132
Transfer to/(from) Appropriated Surplus		1,997	-	-	-	-	-	-
Transfer to/(from) Other Funds		(17,086)	(37,137)	(22,048)	-	-	-	-
Unfunded Amortization		(207,268)	(153,274)	(198,969)	(198,969)	(198,969)	(198,969)	(198,969)
Total Other		232,446	119,237	97,371	152,615	157,898	157,809	105,941
Gibsons & District Fire Protection (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Gibsons & District Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
210		2023	2023	2024	2025	2026	2027	2028
CP1251	GVFD-Emergency Generator	-	150,000	150,000	-	-	-	-
CP1331	Pumper Apparatus Replacement	-	585,000	1,699,500	-	-	-	-
CP1332	Capital Renewal (GDVFD)	128,926	244,980	279,588	-	-	-	-
CP1400	2023 Firesmart Equipment-GVFD	17,751	-	-	-	-	-	-
Capital Projects Total:		146,677	979,980	2,129,088				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	509,053	618,146	707,786	788,256	853,549	65,293	8.28%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	509,053	618,146	707,786	788,256	853,549	65,293	8.28%
Limit by law	2,281,049	2,281,049	2,941,206	3,253,577	3,253,577		

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

	2020	2021	2022	2023	2024
Residential [01]	36.08	40.29	35.82	36.02	-
Utilities [02]	126.27	141.02	125.36	126.09	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	88.39	98.71	87.75	88.26	-
Managed Forest Land [07]	108.23	120.87	107.45	108.07	-
Rec/Non Profit [08]	36.08	40.29	35.82	36.02	-
Farm [09]	36.07	40.29	35.82	36.02	-

Roberts Creek Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
212		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		788,256	788,256	853,549	850,243	862,290	864,508	838,710
Government Transfers		30,000	30,000	-	-	-	-	-
Investment Income		33,336	-	-	-	-	-	-
Other Revenue		172,397	-	-	-	-	-	-
Total Revenues		1,023,989	818,256	853,549	850,243	862,290	864,508	838,710
Expenses								
Administration		80,592	80,589	65,122	65,122	65,122	65,122	65,122
Wages and Benefits		269,176	264,363	304,080	295,398	303,490	309,541	309,541
Operating		372,539	275,528	297,222	254,271	254,271	254,271	254,271
Debt Charges - Interest		7,612	7,148	6,479	4,650	2,737	368	-
Amortization of Tangible Capital Assets		116,853	70,700	112,423	112,423	112,423	112,423	112,423
Total Expenses		846,772	698,328	785,326	731,864	738,043	741,725	741,357
Other								
Capital Expenditures (Excluding Wages)		15,754	26,142	227,300	38,100	38,100	289,000	16,800
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		30,165	30,628	31,297	33,126	35,040	29,543	-
Transfer to/(from) Reserves		240,158	133,858	(80,451)	159,576	163,530	(83,337)	192,976
Transfer to/(from) Appropriated Surplus		-	-	-	-	-	-	-
Transfer to/(from) Other Funds		8,000	-	2,500	-	-	-	-
Unfunded Amortization		(116,853)	(70,700)	(112,423)	(112,423)	(112,423)	(112,423)	(112,423)
Total Other		177,224	119,928	68,223	118,379	124,247	122,783	97,353
Roberts Creek Fire Protection (Surplus)/Deficit:		7	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
212		2023	2023	2024	2025	2026	2027	2028
CP1264	Training Structure	7,759	9,648	-	-	-	-	-
CP1333	Capital Renewal (RCVFD)	-	16,500	216,696	-	-	-	-
CP1395	Asphalt Replacement	-	-	10,596	-	-	-	-
CP1401	2023 Firesmart Equipment-RVFD	7,995	-	-	-	-	-	-
Capital Projects Total:		15,754	26,148	227,292				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	487,974	670,730	981,823	825,448	901,097	75,649	9.16%
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	487,974	670,730	981,823	825,448	901,097	75,649	9.16%
Limit by law	1,091,970	1,091,970	1,558,093	1,730,846	1,730,846		

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

	2020	2021	2022	2023	2024
Residential [01]	35.36	46.94	48.34	36.58	-
Utilities [02]	123.77	164.28	169.18	128.04	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	120.23	159.59	164.34	124.38	-
Business and Other [06]	86.64	115.00	118.42	89.63	-
Managed Forest Land [07]	106.09	140.82	145.01	109.75	-
Rec/Non Profit [08]	35.36	46.94	48.34	36.58	-
Farm [09]	35.31	46.87	48.29	36.55	-

Halfmoon Bay Fire Protection	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
216	2023	2023	2024	2025	2026	2027	2028
Revenues							
Tax Requisitions	825,444	825,448	901,097	913,429	926,167	933,131	891,530
Government Transfers	25,161	30,000	4,840	-	-	-	-
User Fees & Service Charges	375	-	-	-	-	-	-
Investment Income	47,825	-	-	-	1,837	3,737	3,550
Gain on Disposal of Tangible Assets	5,000	-	-	-	-	-	-
Other Revenue	115,547	-	-	-	-	-	-
Total Revenues	1,019,352	855,448	905,937	913,429	928,004	936,868	895,080
Expenses							
Administration	60,624	60,626	76,922	76,922	76,922	76,922	76,922
Wages and Benefits	263,541	283,817	326,032	316,144	324,805	331,278	331,278
Operating	321,612	497,949	501,185	241,345	241,345	241,345	241,345
Debt Charges - Interest	11,296	14,595	23,407	37,025	33,324	29,041	26,490
Amortization of Tangible Capital Assets	103,126	47,299	96,892	96,892	96,892	96,892	96,892
Total Expenses	760,199	904,286	1,024,438	768,328	773,288	775,478	772,927
Other							
Capital Expenditures (Excluding Wages)	288,914	922,071	655,100	17,300	131,700	81,400	28,200
Proceeds from Sale of TCA	(5,000)	-	-	-	-	-	-
Proceeds from Long Term Debt	(175,900)	(799,100)	(623,200)	-	-	-	-
Debt Principal Repayment	40,539	58,490	60,519	117,307	122,844	125,358	81,878
Transfer to/(from) Reserves	142,554	(233,948)	(96,307)	107,386	(2,936)	51,524	108,967
Transfer to/(from) Appropriated Surplus	15,221	-	-	-	-	-	-
Transfer to/(from) Other Funds	50,948	50,948	(17,721)	-	-	-	-
Transfer to/(from) Accumulated Surplus	5,000	-	-	-	-	-	-
Unfunded Amortization	(103,126)	(47,299)	(96,892)	(96,892)	(96,892)	(96,892)	(96,892)
Total Other	259,150	(48,838)	(118,501)	145,101	154,716	161,390	122,153
Halfmoon Bay Fire Protection (Surplus)/Deficit:	(3)	-	-	-	-	-	-

Capital Project Summary

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
216		2023	2023	2024	2025	2026	2027	2028
CP1334	Self-Contained Breathing Apparatus (HBVFD)	164,778	167,328	-	-	-	-	-
CP1335	Capital Renewal (HBVFD)	124,136	131,544	31,896	-	-	-	-
CP1351	Rescue 1 Fire Apparatus Replacement	-	623,196	623,196	-	-	-	-
Capital Projects Total:		288,914	922,068	655,092				



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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	125,833	165,134	224,320	222,712	241,359	18,647	8.37%
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	125,833	165,134	224,320	222,712	241,359	18,647	8.37%
Limit by law	165,134	165,134	385,033	402,371	402,371		

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

	2020	2021	2022	2023	2024
Residential [01]	66.25	84.04	78.31	74.05	-
Utilities [02]	231.89	294.13	274.09	259.17	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	162.32	205.89	191.86	181.42	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	66.25	84.04	78.31	74.05	-
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
218		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		222,708	222,712	241,359	251,195	256,853	258,371	258,371
Government Transfers		14,634	30,000	15,366	-	-	-	-
Investment Income		21,155	2,932	3,184	3,445	3,717	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		258,497	255,644	259,909	254,640	260,570	258,371	258,371
Expenses								
Administration		22,272	22,266	28,126	28,126	28,126	28,126	28,126
Wages and Benefits		81,666	102,157	109,799	113,135	116,233	118,550	118,550
Operating		89,927	110,050	97,061	81,695	81,695	81,695	81,695
Debt Charges - Interest		4,884	4,880	4,880	4,880	2,440	-	-
Amortization of Tangible Capital Assets		14,412	19,820	14,414	14,414	14,414	14,414	14,414
Total Expenses		213,161	259,173	254,280	242,250	242,908	242,785	242,785
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	87,700	16,000
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		6,288	6,291	6,543	6,804	7,076	-	-
Transfer to/(from) Reserves		51,419	-	13,500	20,000	25,000	(57,700)	14,000
Transfer to/(from) Other Funds		2,051	10,000	-	-	-	-	-
Deficit Required Revenue		-	-	-	-	-	-	-
Unfunded Amortization		(14,412)	(19,820)	(14,414)	(14,414)	(14,414)	(14,414)	(14,414)
Total Other		45,346	(3,529)	5,629	12,390	17,662	15,586	15,586
Egmont Fire Protection (Surplus)/Deficit:		10	-	-	-	-	-	-

Capital Project Summary

Egmont Fire Protection		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
218		2023	2023	2024	2025	2026	2027	2028
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	60,891	58,389	69,617	64,608	72,246	7,638	11.82%
Area B - Halfmoon Bay	55,295	52,343	58,289	55,171	61,693	6,522	11.82%
Area D - Roberts Creek	41,259	40,971	44,029	41,973	46,935	4,962	11.82%
Area E - Elphinstone	31,904	30,924	33,828	32,607	36,462	3,855	11.82%
Area F - West Howe Sound	54,739	54,300	56,548	52,159	58,325	6,166	11.82%
Member Municipalities							
District of Sechelt	114,239	109,097	122,651	122,061	136,491	14,430	11.82%
Town of Gibsons	53,600	50,563	54,056	53,055	59,328	6,273	11.82%
shishálh Nation Government District	8,843	8,414	8,793	7,998	8,944	946	11.83%
Net Taxes Levied	420,770	405,002	447,811	429,633	480,425	50,792	11.82%
Limit by law	978,016	978,016	1,311,494	1,460,722	1,460,722		

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

	2020	2021	2022	2023	2024
Residential [01]	2.82	2.58	2.18	1.87	-
Utilities [02]	9.85	9.04	7.61	6.55	-
Major Industry [04]	9.57	8.78	7.40	6.37	-
Light Industry [05]	9.57	8.78	7.40	6.37	-
Business and Other [06]	6.90	6.33	5.33	4.59	-
Managed Forest Land [07]	8.45	7.75	6.53	5.62	-
Rec/Non Profit [08]	2.82	2.58	2.18	1.87	-
Farm [09]	2.82	2.58	2.17	1.87	-

Emergency Telephone - 911		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
220		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		429,636	429,633	480,425	483,447	486,194	488,788	488,788
User Fees & Service Charges		8,100	-	-	-	-	-	-
Investment Income		49,628	-	-	-	-	-	-
Other Revenue		15,000	5,400	5,400	5,400	5,400	5,400	5,400
Total Revenues		502,364	435,033	485,825	488,847	491,594	494,188	494,188
Expenses								
Administration		38,496	38,500	36,620	36,620	36,620	36,620	36,620
Wages and Benefits		22,045	23,115	30,865	32,097	32,982	33,640	33,640
Operating		278,835	266,648	353,540	310,330	312,192	314,128	314,128
Amortization of Tangible Capital Assets		71,100	67,536	67,536	67,536	67,536	67,536	67,536
Total Expenses		410,476	395,799	488,561	446,583	449,330	451,924	451,924
Other								
Capital Expenditures (Excluding Wages)		26,646	617,225	590,579	-	-	-	-
Transfer to/(from) Reserves		113,723	(510,455)	(480,779)	109,800	109,800	109,800	109,800
Transfer to/(from) Appropriated Surplus		22,609	-	(45,000)	-	-	-	-
Unfunded Amortization		(71,100)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other		91,878	39,234	(2,736)	42,264	42,264	42,264	42,264
Emergency Telephone - 911 (Surplus)/Deficit:		(10)	-	-	-	-	-	-

Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
220		2023	2023	2024	2025	2026	2027	2028
CP1006	Chapman Creek Radio Tower	15,660	483,300	467,640	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	5,700	61,992	56,292	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	5,286	71,940	66,648	-	-	-	-
Capital Projects Total:		26,646	617,232	590,580				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	36,767	45,511	62,206	71,595	91,595	20,000	27.93% 15.04%
Area B - Halfmoon Bay	33,388	40,799	52,083	61,137	78,216	17,079	27.94% 12.84%
Area D - Roberts Creek	24,913	31,935	39,342	46,512	59,505	12,993	27.93% 9.77%
Area E - Elphinstone	19,264	24,104	30,227	36,133	46,227	10,094	27.94% 7.59%
Area F - West Howe Sound	33,052	42,324	50,528	57,800	73,946	16,146	27.93% 12.14%
Member Municipalities							
District of Sechelt	68,980	85,036	109,595	135,261	173,047	37,786	27.94% 28.41%
Town of Gibsons	32,365	39,412	48,301	58,793	75,217	16,424	27.94% 12.35%
shishálh Nation Government District	5,340	6,558	7,857	8,863	11,339	2,476	27.94% 1.86%
Net Taxes Levied	254,069	315,679	400,140	476,095	609,092	132,997	27.93% 100.00%
Limit by law	1,397,166	1,397,166	1,873,563	2,086,746	2,086,746		

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

	2020	2021	2022	2023	2024
Residential [01]	1.70	2.01	1.94	2.07	-
Utilities [02]	5.95	7.05	6.80	7.26	-
Major Industry [04]	5.78	6.85	6.61	7.05	-
Light Industry [05]	5.78	6.85	6.61	7.05	-
Business and Other [06]	4.16	4.93	4.76	5.08	-
Managed Forest Land [07]	5.10	6.04	5.83	6.22	-
Rec/Non Profit [08]	1.70	2.01	1.94	2.07	-
Farm [09]	1.70	2.01	1.94	2.07	-

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
222		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		476,096	476,095	609,092	637,569	648,657	636,443	636,443
Government Transfers		272,876	510,859	540,018	-	-	-	-
Investment Income		3,131	-	-	-	-	-	-
Other Revenue		4,879	-	-	-	-	-	-
Total Revenues		756,982	986,954	1,149,110	637,569	648,657	636,443	636,443
Expenses								
Administration		78,624	78,624	88,468	88,468	88,468	88,468	88,468
Wages and Benefits		384,207	368,550	649,133	403,273	414,361	422,647	422,647
Operating		253,328	553,159	475,422	120,828	120,828	100,328	100,328
Amortization of Tangible Capital Assets		11,256	6,833	11,281	11,281	11,281	11,281	11,281
Total Expenses		727,415	1,007,166	1,224,304	623,850	634,938	622,724	622,724
Other								
Transfer to/(from) Reserves		77,909	(5,379)	(45,000)	25,000	25,000	25,000	25,000
Transfer to/(from) Appropriated Surplus		-	(8,000)	(56,000)	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	37,087	-	-	-	-
Unfunded Amortization		(11,256)	(6,833)	(11,281)	(11,281)	(11,281)	(11,281)	(11,281)
Total Other		66,653	(20,212)	(75,194)	13,719	13,719	13,719	13,719
Sunshine Coast Emergency Planning (Surplus)/Deficit:		37,086	-	-	-	-	-	-

Capital Project Summary

Sunshine Coast Emergency Planning	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
222	2023	2023	2024	2025	2026	2027	2028
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	13,592	14,542	15,490	16,330	15,773	(557)	(3.41%) 31.76%
Area D - Roberts Creek	10,142	11,383	11,700	12,424	11,999	(425)	(3.42%) 24.17%
Area E - Elphinstone	7,842	8,591	8,989	9,651	9,322	(329)	(3.41%) 18.77%
Area F - West Howe Sound	9,499	10,492	10,164	10,639	10,275	(364)	(3.42%) 20.69%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District	2,174	2,338	2,337	2,367	2,287	(80)	(3.38%) 4.60%
Net Taxes Levied	43,249	47,346	48,680	51,411	49,656	(1,755)	(3.41%) 100.00%
Limit by law	170,000	170,000	170,000	170,000	170,000		

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

	2020	2021	2022	2023	2024
Residential [01]	.69	.72	.58	.55	-
Utilities [02]	2.42	2.51	2.02	1.94	-
Major Industry [04]	2.35	2.44	1.97	1.88	-
Light Industry [05]	2.35	2.44	1.97	1.88	-
Business and Other [06]	1.70	1.76	1.42	1.36	-
Managed Forest Land [07]	2.08	2.15	1.73	1.66	-
Rec/Non Profit [08]	.69	.72	.58	.55	-
Farm [09]	.69	.72	.58	.55	-

Animal Control		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
290		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	51,408	51,411	49,656	51,653	53,081	54,150	54,150
	User Fees & Service Charges	29,600	32,488	32,488	32,488	32,488	32,488	32,488
	Investment Income	11,857	-	-	-	-	-	-
	Total Revenues	92,865	83,899	82,144	84,141	85,569	86,638	86,638
Expenses								
	Administration	17,016	17,014	11,265	11,265	11,265	11,265	11,265
	Wages and Benefits	27,533	45,935	49,929	51,926	53,354	54,423	54,423
	Operating	16,403	20,950	20,950	20,950	20,950	20,950	20,950
	Amortization of Tangible Capital Assets	-	4,336	-	-	-	-	-
	Total Expenses	60,952	88,235	82,144	84,141	85,569	86,638	86,638
Other								
	Capital Expenditures (Excluding Wages)	-	-	100,000	-	-	-	-
	Transfer to/(from) Reserves	31,915	-	(100,000)	-	-	-	-
	Unfunded Amortization	-	(4,336)	-	-	-	-	-
	Total Other	31,915	(4,336)	-	-	-	-	-
Animal Control (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Animal Control		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
290		2023	2023	2024	2025	2026	2027	2028
CP1397 Animal Control Vehicle		-	-	99,996	-	-	-	-
Capital Projects Total:				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	2020	2021	2022	2023	2024	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	197	267	256	275	330	55	20.00% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	197	267	256	275	330	55	20.00% 100.00%
Limit by law	11,228	11,228	15,714	15,979	15,979		

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

	2020	2021	2022	2023	2024
Residential [01]	.13	.17	.11	.12	-
Utilities [02]	.45	.58	.40	.42	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	.32	.41	.28	.29	-
Managed Forest Land [07]	.39	.50	.34	.36	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.13	.17	.11	.12	-

Keats Island Dog Control		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
291		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	276	275	330	2,754	2,797	2,829	2,829
	User Fees & Service Charges	-	350	350	350	350	350	350
	Total Revenues	276	625	680	3,104	3,147	3,179	3,179
Expenses								
	Administration	228	231	235	235	235	235	235
	Wages and Benefits	-	1,414	1,509	1,569	1,612	1,644	1,644
	Operating	-	1,300	1,300	1,300	1,300	1,300	1,300
	Total Expenses	228	2,945	3,044	3,104	3,147	3,179	3,179
Other								
	Prior Year (Surplus)/Deficit	(2,320)	(2,320)	(2,364)	-	-	-	-
	Total Other	(2,320)	(2,320)	(2,364)	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,368)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	423,708	432,902	471,275	512,294	614,279	101,985	19.91% 15.11%
Area D - Roberts Creek	316,154	338,852	355,987	389,742	467,330	77,588	19.91% 11.50%
Area E - Elphinstone	244,468	255,756	273,505	302,777	363,052	60,275	19.91% 8.93%
Area F - West Howe Sound	419,448	449,083	457,204	484,328	580,746	96,418	19.91% 14.29%
Member Municipalities							
District of Sechelt	875,382	902,282	991,663	1,133,410	1,359,045	225,635	19.91% 33.44%
Town of Gibsons	410,718	418,183	437,054	492,649	590,724	98,075	19.91% 14.53%
shishálh Nation Government District	67,763	69,589	71,091	74,270	89,056	14,786	19.91% 2.19%
Net Taxes Levied	2,757,641	2,866,647	3,057,778	3,389,470	4,064,231	674,761	19.91% 100.00%
Limit by law	4,138,439	4,138,439	5,480,658	6,145,657	6,145,657		

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

	2020	2021	2022	2023	2024
Residential [01]	21.57	21.37	17.59	17.38	-
Utilities [02]	75.51	74.79	61.55	60.84	-
Major Industry [04]	73.35	72.65	59.79	59.11	-
Light Industry [05]	73.35	72.65	59.79	59.11	-
Business and Other [06]	52.85	52.35	43.09	42.59	-
Managed Forest Land [07]	64.72	64.10	52.76	52.15	-
Rec/Non Profit [08]	21.57	21.37	17.59	17.38	-
Farm [09]	21.57	21.37	17.59	17.38	-

Public Transit		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
310		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		3,389,472	3,389,470	4,064,231	4,729,543	4,978,223	5,056,875	5,056,875
Government Transfers		1,916,713	2,326,185	2,507,574	2,898,898	3,014,982	3,014,982	3,014,982
User Fees & Service Charges		891,606	668,512	788,205	877,111	898,268	898,268	898,268
Investment Income		49,707	-	-	-	-	-	-
Other Revenue		13,383	2,004	5,790	7,051	7,051	7,051	7,051
Total Revenues		6,260,881	6,386,171	7,365,800	8,512,603	8,898,524	8,977,176	8,977,176
Expenses								
Administration		597,504	597,509	694,794	694,794	694,794	694,794	694,794
Wages and Benefits		3,216,378	3,032,897	3,549,247	3,850,785	3,937,860	4,016,512	4,016,512
Operating		2,616,339	3,053,963	3,496,426	4,089,055	4,262,901	4,262,901	4,262,901
Amortization of Tangible Capital Assets		19,636	34,605	19,802	19,802	19,802	19,802	19,802
Total Expenses		6,449,857	6,718,974	7,760,269	8,654,436	8,915,357	8,994,009	8,994,009
Other								
Capital Expenditures (Excluding Wages)		10,039	10,853	70,603	-	-	-	-
Transfer to/(from) Reserves		(234,737)	(318,564)	(403,742)	(125,000)	-	-	-
Transfer to/(from) Appropriated Surplus		48,786	-	(48,786)	-	-	-	-
Transfer to/(from) Other Funds		2,923	9,513	7,258	2,969	2,969	2,969	2,969
Unfunded Amortization		(19,636)	(34,605)	(19,802)	(19,802)	(19,802)	(19,802)	(19,802)
Total Other		(192,625)	(332,803)	(394,469)	(141,833)	(16,833)	(16,833)	(16,833)
Public Transit (Surplus)/Deficit:		(3,649)	-	-	-	-	-	-

Capital Project Summary

Public Transit		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
310		2023	2023	2024	2025	2026	2027	2028
CP1273	Security Improvements [310]	-	5,604	5,604	-	-	-	-
CP1305	Pressure Washer (Public Transit Portion)	10,039	5,256	-	-	-	-	-
CP1392	Transit Vehicle Replacement	-	-	65,004	-	-	-	-
Capital Projects Total:		10,039	10,860	70,608				

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	Amended Budget	Financial Plan; Forecast Budget			
312		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Investment Income		24,795	11,932	12,956	14,021	15,128	-	-
Internal Recoveries		2,121,440	1,745,513	2,312,780	2,336,758	2,350,624	2,344,801	2,351,806
Other Revenue		7,130	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues		2,153,365	1,766,545	2,334,836	2,359,879	2,374,852	2,353,901	2,360,906
Expenses								
Administration		65,556	65,554	65,486	65,486	65,486	65,486	65,486
Wages and Benefits		736,346	753,274	850,961	865,229	889,025	906,802	906,802
Operating		1,310,661	970,767	1,432,634	1,353,702	1,353,702	1,353,702	1,353,702
Debt Charges - Interest		19,860	24,346	27,005	26,860	15,182	3,401	1,453
Amortization of Tangible Capital Assets		39,818	36,607	35,630	35,630	35,630	35,630	35,630
Total Expenses		2,172,241	1,850,548	2,411,716	2,346,907	2,359,025	2,365,021	2,363,073
Other								
Capital Expenditures (Excluding Wages)		173,392	186,853	8,603	-	-	-	-
Proceeds from Long Term Debt		-	(162,000)	-	-	-	-	-
Debt Principal Repayment		25,596	42,486	50,522	57,940	60,795	33,848	35,797
Transfer to/(from) Reserves		(21,317)	(118,944)	(96,491)	(4,669)	(4,669)	(4,669)	2,335
Transfer to/(from) Appropriated Surplus		3,502	-	-	-	-	-	-
Transfer to/(from) Other Funds		(163,874)	4,209	(3,884)	(4,669)	(4,669)	(4,669)	(4,669)
Unfunded Amortization		(39,818)	(36,607)	(35,630)	(35,630)	(35,630)	(35,630)	(35,630)
Total Other		(22,519)	(84,003)	(76,880)	12,972	15,827	(11,120)	(2,167)
Fleet Maintenance (Surplus)/Deficit:		(3,643)	-	-	-	-	-	-

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
312		2023	2023	2024	2025	2026	2027	2028
CP1202	Loaner Vehicle	-	9,996	-	-	-	-	-
CP1274	Security Improvements [312]	-	5,604	5,604	-	-	-	-
CP1275	HVAC Maintenance Safety System	-	3,996	3,000	-	-	-	-
CP1306	Pressure Washer (Fleet Portion)	10,039	5,256	-	-	-	-	-
CP1307	Garage Hoist	163,353	162,000	-	-	-	-	-
Capital Projects Total:		173,392	186,852	8,604				

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	Amended Budget	Financial Plan; Forecast Budget			
313		2023	2023	2024	2025	2026	2027	2028
Revenues								
Investment Income		7,071	-	-	-	-	-	-
Internal Recoveries		406,584	414,807	560,388	569,640	583,248	593,422	593,422
Total Revenues		413,655	414,807	560,388	569,640	583,248	593,422	593,422
Expenses								
Administration		14,496	14,494	20,802	20,802	20,802	20,802	20,802
Wages and Benefits		326,834	360,926	484,199	494,951	508,559	518,733	518,733
Operating		33,237	39,387	55,387	53,887	53,887	53,887	53,887
Debt Charges - Interest		-	-	-	-	-	-	-
Amortization of Tangible Capital Assets		427	7,019	-	-	-	-	-
Total Expenses		374,994	421,826	560,388	569,640	583,248	593,422	593,422
Other								
Capital Expenditures (Excluding Wages)		51,266	67,000	-	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		(57,655)	(113,059)	(520)	-	-	-	-
Transfer to/(from) Other Funds		45,484	46,059	520	-	-	-	-
Unfunded Amortization		(427)	(7,019)	-	-	-	-	-
Total Other		38,668	(7,019)	-	-	-	-	-
Building Maintenance Services (Surplus)/Deficit:		7	-	-	-	-	-	-

Capital Project Summary

Building Maintenance Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
313		2023	2023	2024	2025	2026	2027	2028
CP1372 Snow Removal & Ice Control Equipment		51,266	66,996	-	-	-	-	-
Capital Projects Total:		51,266	66,996					

315 **Mason Road Works Yard**

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

Source of Funding: Internal Recovery



Taxation Impact

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

Mason Road Works Yard		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
315		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Government Transfers	14,119	12,935	15,174	-	-	-	-
	Internal Recoveries	66,360	66,361	5,925	54,746	54,961	55,180	55,404
	Total Revenues	80,479	79,296	21,099	54,746	54,961	55,180	55,404
Expenses								
	Wages and Benefits	-	30,964	10,535	10,746	10,961	11,180	11,404
	Operating	52,591	67,705	76,500	44,000	44,000	44,000	44,000
	Total Expenses	52,591	98,669	87,035	54,746	54,961	55,180	55,404
Other								
	Capital Expenditures (Excluding Wages)	226	45,000	44,774	-	-	-	-
	Transfer to/(from) Other Funds	(16,346)	(59,770)	(62,100)	-	-	-	-
	Prior Year (Surplus)/Deficit	(4,604)	(4,603)	(48,610)	-	-	-	-
	Total Other	(20,724)	(19,373)	(65,936)	-	-	-	-
Mason Road Works Yard (Surplus)/Deficit:		(48,612)	-	-	-	-	-	-

Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
315		2023	2023	2024	2025	2026	2027	2028
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	226	45,000	44,772	-	-	-	-
Capital Projects Total:		226	45,000	44,772				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	9,553	8,925	12,828	11,245	11,082	(163) (1.45%)	26.21%
Area B - Halfmoon Bay	8,675	8,001	10,740	9,603	9,463	(140) (1.46%)	22.38%
Area D - Roberts Creek	6,473	6,263	8,113	7,306	7,199	(107) (1.46%)	17.03%
Area E - Elphinstone	5,005	4,727	6,233	5,675	5,593	(82) (1.44%)	13.23%
Area F - West Howe Sound	8,588	8,300	10,420	9,079	8,947	(132) (1.45%)	21.16%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	38,293	36,216	48,334	42,908	42,284	(624) (1.45%)	100.00%
Limit by law	2,064,908	2,064,908	2,777,499	3,037,669	3,037,669		

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

	2020	2021	2022	2023	2024
Residential [01]	.44	.39	.40	.33	-
Utilities [02]	1.55	1.38	1.40	1.14	-
Major Industry [04]	1.50	1.34	1.36	1.11	-
Light Industry [05]	1.50	1.34	1.36	1.11	-
Business and Other [06]	1.08	.97	.98	.80	-
Managed Forest Land [07]	1.33	1.18	1.20	.98	-
Rec/Non Profit [08]	.44	.39	.40	.33	-
Farm [09]	.44	.39	.40	.33	-

Regional Street Lighting		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
320		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		42,912	42,908	42,284	51,114	51,285	51,415	51,415
Total Revenues		42,912	42,908	42,284	51,114	51,285	51,415	51,415
Expenses								
Administration		3,864	3,869	8,014	8,014	8,014	8,014	8,014
Wages and Benefits		1,815	5,537	6,015	6,255	6,426	6,556	6,556
Operating		34,595	40,331	37,717	36,845	36,845	36,845	36,845
Total Expenses		40,274	49,737	51,746	51,114	51,285	51,415	51,415
Other								
Prior Year (Surplus)/Deficit		(6,828)	(6,829)	(9,462)	-	-	-	-
Total Other		(6,828)	(6,829)	(9,462)	-	-	-	-
Regional Street Lighting (Surplus)/Deficit:		(9,466)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	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	2,490	2,750	2,660	2,505	2,796	291	11.62%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,490	2,750	2,660	2,505	2,796	291	11.62%
Limit by law	9,033	9,033	11,993	13,678	13,678		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2020	2021	2022	2023	2024		
Residential [01]	3.00	3.04	2.22	1.83	-		
Utilities [02]	10.49	10.64	7.75	6.40	-		
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	Amended Budget	Financial Plan; Forecast Budget			
322		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	2,508	2,505	2,796	2,577	2,577	2,577	2,577
	Total Revenues	2,508	2,505	2,796	2,577	2,577	2,577	2,577
Expenses								
	Administration	180	175	176	176	176	176	176
	Operating	2,803	2,648	2,463	2,401	2,401	2,401	2,401
	Total Expenses	2,983	2,823	2,639	2,577	2,577	2,577	2,577
Other								
	Prior Year (Surplus)/Deficit	(317)	(318)	157	-	-	-	-
	Total Other	(317)	(318)	157	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		158	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	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	2,490	2,750	2,445	2,721	2,795	74	2.72%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,490	2,750	2,445	2,721	2,795	74	2.72%

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2020	2021	2022	2023	2024
Residential [01]	1.93	1.92	1.27	1.27	-
Utilities [02]	6.74	6.71	4.44	4.45	-
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	Amended Budget	Financial Plan; Forecast Budget			
324		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		2,724	2,721	2,795	2,577	2,577	2,577	2,577
Total Revenues		2,724	2,721	2,795	2,577	2,577	2,577	2,577
Expenses								
Administration		180	175	176	176	176	176	176
Operating		2,803	2,648	2,463	2,401	2,401	2,401	2,401
Total Expenses		2,983	2,823	2,639	2,577	2,577	2,577	2,577
Other								
Prior Year (Surplus)/Deficit		(103)	(102)	156	-	-	-	-
Total Other		(103)	(102)	156	-	-	-	-
Granthams Street Lighting (Surplus)/Deficit:		156	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	498	550	489	544	559	15	2.76%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	498	550	489	544	559	15	2.76%
Limit by law	11,654	11,654	15,822	17,984	17,984		

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

	2020	2021	2022	2023	2024
Residential [01]	.55	.56	.36	.36	-
Utilities [02]	1.92	1.95	1.28	1.25	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.86	1.90	1.24	1.21	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
326		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	540	544	559	516	516	516	516
	Total Revenues	540	544	559	516	516	516	516
Expenses								
	Administration	36	35	35	35	35	35	35
	Operating	559	530	493	481	481	481	481
	Total Expenses	595	565	528	516	516	516	516
Other								
	Prior Year (Surplus)/Deficit	(20)	(21)	31	-	-	-	-
	Total Other	(20)	(21)	31	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		35	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek	249	275	244	273	280	7	2.56%	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	249	275	244	273	280	7	2.56%	100.00%

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2020	2021	2022	2023	2024
Residential [01]	5.95	6.23	4.22	4.24	-
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	Amended Budget	Financial Plan; Forecast Budget			
328		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	276	273	280	259	259	259	259
	Total Revenues	276	273	280	259	259	259	259
Expenses								
	Administration	24	18	18	18	18	18	18
	Operating	279	266	247	241	241	241	241
	Total Expenses	303	284	265	259	259	259	259
Other								
	Prior Year (Surplus)/Deficit	(11)	(11)	15	-	-	-	-
	Total Other	(11)	(11)	15	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		16	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	2,563	5,714	(535)	2,521	2,019	(502) (19.91%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	2,563	5,714	(535)	2,521	2,019	(502) (19.91%)	100.00%

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2020	2021	2022	2023	2024
Residential [01]	5.72	12.09	(.89)	3.79	-
Utilities [02]	20.04	42.30	(3.12)	13.28	-
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	Amended Budget	Financial Plan; Forecast Budget			
330		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	2,520	2,521	2,019	2,088	2,088	2,088	2,088
	Total Revenues	2,520	2,521	2,019	2,088	2,088	2,088	2,088
Expenses								
	Administration	144	143	144	144	144	144	144
	Operating	2,042	2,167	2,000	1,944	1,944	1,944	1,944
	Total Expenses	2,186	2,310	2,144	2,088	2,088	2,088	2,088
Other								
	Prior Year (Surplus)/Deficit	211	211	(125)	-	-	-	-
	Total Other	211	211	(125)	-	-	-	-
Woodcreek Street Lighting (Surplus)/Deficit:		(123)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	499	549	1,090	583	599	16	2.74%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	499	549	1,090	583	599	16	2.74%	100.00%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	2.63	2.73	3.86	1.90	-
Utilities [02]	9.19	9.55	13.52	6.64	-
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	Amended Budget	Financial Plan; Forecast Budget			
332		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		588	583	599	1,156	1,156	1,156	1,156
Total Revenues		588	583	599	1,156	1,156	1,156	1,156
Expenses								
Administration		72	74	75	75	75	75	75
Operating		559	1,130	1,093	1,081	1,081	1,081	1,081
Total Expenses		631	1,204	1,168	1,156	1,156	1,156	1,156
Other								
Prior Year (Surplus)/Deficit		(621)	(621)	(569)	-	-	-	-
Total Other		(621)	(621)	(569)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(578)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	249	276	243	273	280	7	2.56%	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	249	276	243	273	280	7	2.56%	100.00%
Limit by law	645	648	902	1,011	1,011			

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

	2020	2021	2022	2023	2024
Residential [01]	1.16	1.28	.81	.81	-
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	Amended Budget	Financial Plan; Forecast Budget			
334		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		276	273	280	259	259	259	259
Total Revenues		276	273	280	259	259	259	259
Expenses								
Administration		24	18	18	18	18	18	18
Operating		279	266	247	241	241	241	241
Total Expenses		303	284	265	259	259	259	259
Other								
Prior Year (Surplus)/Deficit		(11)	(11)	15	-	-	-	-
Total Other		(11)	(11)	15	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		16	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	996	1,100	978	1,088	1,119	31	2.85%	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	996	1,100	978	1,088	1,119	31	2.85%	100.00%
Limit by law	2,447	2,593	3,306	3,631	3,631			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2020	2021	2022	2023	2024			
Residential [01]	5.70	5.94	4.14	4.20	-			
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	Amended Budget	Financial Plan; Forecast Budget			
336		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	1,092	1,088	1,119	1,030	1,030	1,030	1,030
	Total Revenues	1,092	1,088	1,119	1,030	1,030	1,030	1,030
Expenses								
	Administration	72	70	71	71	71	71	71
	Operating	1,123	1,058	984	959	959	959	959
	Total Expenses	1,195	1,128	1,055	1,030	1,030	1,030	1,030
Other								
	Prior Year (Surplus)/Deficit	(40)	(40)	64	-	-	-	-
	Total Other	(40)	(40)	64	-	-	-	-
Sunnyside Street Lighting (Surplus)/Deficit:		63	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	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	268	231	261	365	577	212	58.08%	100.00%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
shíshálh Nation Government District								
Net Taxes Levied	268	231	261	365	577	212	58.08%	100.00%
Limit by law	1,037	1,037	1,446	1,591	1,591			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2020	2021	2022	2023	2024			
Residential [01]	3.39	2.67	2.17	2.75	-			
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	Amended Budget	Financial Plan; Forecast Budget			
340		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	360	365	577	257	257	257	257
	Total Revenues	360	365	577	257	257	257	257
Expenses								
	Administration	12	16	16	16	16	16	16
	Operating	560	241	241	241	241	241	241
	Total Expenses	572	257	257	257	257	257	257
Other								
	Prior Year (Surplus)/Deficit	108	108	320	-	-	-	-
	Total Other	108	108	320	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		320	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	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	498	550	489	544	559	15	2.76% 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	498	550	489	544	559	15	2.76% 100.00%
Limit by law	2,397	2,397	3,104	3,335	3,335		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2020	2021	2022	2023	2024		
Residential [01]	34.39	34.42	23.63	24.47	-		
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	Amended Budget	Financial Plan; Forecast Budget			
342		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	540	544	559	516	516	516	516
	Total Revenues	540	544	559	516	516	516	516
Expenses								
	Administration	36	35	35	35	35	35	35
	Operating	559	530	493	481	481	481	481
	Total Expenses	595	565	528	516	516	516	516
Other								
	Prior Year (Surplus)/Deficit	(20)	(21)	31	-	-	-	-
	Total Other	(20)	(21)	31	-	-	-	-
Stewart Road Street Lighting (Surplus)/Deficit:		35	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	164,541	159,029	165,670	170,427	178,055	7,628	4.48%
Area D - Roberts Creek	133,200	128,738	134,114	137,964	144,139	6,175	4.48%
Area E - Elphinstone	94,023	90,874	94,668	97,387	101,745	4,358	4.47%
Area F - West Howe Sound	391,764	378,641	394,452	405,778	423,940	18,162	4.48%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	783,528	757,282	788,903	811,555	847,879	36,324	4.48%
Limit by law	916,812	916,812	1,205,008	1,326,336	1,326,336		

Ports Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
345		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	811,560	811,555	847,879	795,771	835,366	876,472	881,450
	Investment Income	86,848	-	-	-	-	-	-
	Other Revenue	10,629	2,665	2,665	2,665	2,665	2,665	2,665
	Total Revenues	909,037	814,220	850,544	798,436	838,031	879,137	884,115
Expenses								
	Administration	44,952	44,956	49,204	49,204	49,204	49,204	49,204
	Wages and Benefits	104,899	121,844	82,880	86,193	88,565	90,337	90,337
	Operating	276,005	335,615	217,768	251,082	287,597	326,338	421,316
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	127,022	78,722	127,033	127,033	127,033	127,033	127,033
	Total Expenses	552,878	581,137	476,885	513,512	552,399	592,912	687,890
Other								
	Capital Expenditures (Excluding Wages)	169,007	1,166,997	1,268,011	32,032	29,665	30,258	30,258
	Debt Principal Repayment	90,000	90,000	90,000	-	-	-	-
	Transfer to/(from) Reserves	223,955	(591,926)	(284,553)	383,000	383,000	383,000	293,000
	Transfer to/(from) Other Funds	209	(353,266)	(572,766)	(3,075)	-	-	-
	Unfunded Amortization	(127,022)	(78,722)	(127,033)	(127,033)	(127,033)	(127,033)	(127,033)
	Total Other	356,149	233,083	373,659	284,924	285,632	286,225	196,225
Ports Services (Surplus)/Deficit:		(10)	-	-	-	-	-	-

Capital Project Summary

Ports Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
345		2023	2023	2024	2025	2026	2027	2028
CP1156	Ports 5 Year Capital Renewal Plan	169,007	669,660	720,948	3,072	-	-	-
CP1369	Hopkins Landing Port Major Replacements	-	497,340	513,828	-	-	-	-
Capital Projects Total:		169,007	1,167,000	1,234,776	3,072			

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	2020	2021	2022	2023	2024	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	33,301	33,647	33,368	33,503	33,524	21	0.06%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	33,301	33,647	33,368	33,503	33,524	21	0.06%
Limit by law	82,472	82,472	108,725	111,856	111,856		

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

	2020	2021	2022	2023	2024
Residential [01]	5.81	5.24	3.96	3.86	-
Utilities [02]	20.33	18.35	13.84	13.50	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	19.75	17.83	13.45	13.12	-
Business and Other [06]	14.23	12.85	9.69	9.45	-
Managed Forest Land [07]	17.42	15.73	11.87	11.58	-
Rec/Non Profit [08]	5.81	5.24	3.96	3.86	-
Farm [09]	5.81	5.24	3.96	3.86	-

Langdale Dock		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
346		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	33,504	33,503	33,524	33,524	33,524	33,524	33,524
	Total Revenues	33,504	33,503	33,524	33,524	33,524	33,524	33,524
Expenses								
	Administration	2,076	2,074	2,095	2,095	2,095	2,095	2,095
	Operating	31,429	31,429	31,429	31,429	31,429	31,429	31,429
	Total Expenses	33,505	33,503	33,524	33,524	33,524	33,524	33,524
Other								
	Transfer to/(from) Other Funds	-	-	-	-	-	-	-
	Total Other	-	-	-	-	-	-	-
Langdale Dock (Surplus)/Deficit:		1	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	401,664	528,817	558,638	728,814	808,517	79,703	10.94%
Area B - Halfmoon Bay	364,748	474,061	467,733	622,355	690,415	68,060	10.94%
Area D - Roberts Creek	272,160	371,069	353,311	473,474	525,253	51,779	10.94%
Area E - Elphinstone	210,449	280,072	271,449	367,825	408,050	40,225	10.94%
Area F - West Howe Sound	361,080	491,781	453,768	588,381	652,726	64,345	10.94%
Member Municipalities							
District of Sechelt	753,569	988,068	984,209	1,376,912	1,527,490	150,578	10.94%
Town of Gibsons	353,565	457,942	433,768	598,490	663,940	65,450	10.94%
shishálh Nation Government District	58,334	76,206	70,556	90,227	100,094	9,867	10.94%
Net Taxes Levied	2,775,569	3,668,016	3,593,433	4,846,479	5,376,484	530,005	10.94%
Limit by law	5,588,664	5,588,664	7,494,253	8,346,983	8,346,983		

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

	2020	2021	2022	2023	2024
Residential [01]	18.57	23.40	17.45	21.12	-
Utilities [02]	65.00	81.90	61.09	73.92	-
Major Industry [04]	63.14	79.56	59.34	71.80	-
Light Industry [05]	63.14	79.56	59.34	71.80	-
Business and Other [06]	45.50	57.33	42.76	51.74	-
Managed Forest Land [07]	55.71	70.20	52.36	63.36	-
Rec/Non Profit [08]	18.57	23.40	17.45	21.12	-
Farm [09]	18.57	23.40	17.45	21.12	-

Regional Solid Waste		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
350		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		4,846,484	4,846,479	5,376,484	5,209,704	5,271,189	5,035,349	4,849,879
User Fees & Service Charges		2,751,289	2,873,816	2,771,538	2,751,288	2,751,288	2,751,288	2,751,288
Investment Income		326,458	-	-	-	-	-	-
Other Revenue		603,914	272,121	462,121	462,121	462,121	462,121	462,121
Total Revenues		8,528,145	7,992,416	8,610,143	8,423,113	8,484,598	8,248,758	8,063,288
Expenses								
Administration		673,860	673,861	810,637	810,637	810,637	810,637	810,637
Wages and Benefits		1,348,136	1,429,725	1,497,820	1,596,853	1,640,262	1,662,127	1,662,127
Operating		4,341,667	5,385,325	5,330,596	4,458,982	4,404,592	4,398,831	4,401,957
Debt Charges - Interest		-	7,368	12,323	9,862	7,470	5,078	2,696
Amortization of Tangible Capital Assets		86,736	54,261	86,728	86,728	86,728	86,728	86,728
Total Expenses		6,450,399	7,550,540	7,738,104	6,963,062	6,949,689	6,963,401	6,964,145
Other								
Capital Expenditures (Excluding Wages)		32,549	1,129,143	1,984,293	99,140	133,742	17,201	17,201
Landfill Closure & Post Closure Expenditures		-	2,500,000	3,219,886	31,024	-	-	-
Proceeds from Long Term Debt		(29,633)	(1,064,000)	(1,064,000)	-	-	-	-
Debt Principal Repayment		319,224	400,125	344,170	532,025	532,025	399,014	212,800
Transfer to/(from) Reserves		692,302	(763,392)	(594,744)	55,870	55,870	55,870	55,870
Transfer to/(from) Appropriated Surplus		89,159	-	(585,000)	-	-	-	-
Transfer to/(from) Other Funds		(98,499)	(105,739)	(25,952)	(40,256)	-	-	-
Prior Year (Surplus)/Deficit		-	-	-	-	-	-	-
Unfunded Amortization		(86,736)	(54,261)	(86,728)	(86,728)	(86,728)	(86,728)	(86,728)
Transfer (to)/from Unfunded Liability		1,159,377	(1,600,000)	(2,319,886)	868,976	900,000	900,000	900,000
Total Other		2,077,743	441,876	872,039	1,460,051	1,534,909	1,285,357	1,099,143
Regional Solid Waste (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Regional Solid Waste		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
350		2023	2023	2024	2025	2026	2027	2028
CP1257	Power Supply System Replacement	942	264,228	264,228	-	-	-	-
CP1277	Traffic Control Lights for PH Transfer Station	-	9,996	-	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements	31,607	854,916	825,960	-	-	-	-
CP1402	Vertical Expansion Sechelt Landfill	-	-	165,000	-	-	-	-
CP1403	Sechelt Landfill Contact Water Pond Relocation-Construction	-	-	519,996	-	-	-	-
CP1404	Sechelt Landfill Site Improvements-Capital	-	-	60,000	-	-	-	-
CP1405	SL Internet Connectivity Improvements	-	-	24,996	-	-	-	-
Capital Projects Total:		32,549	1,129,140	1,860,180				

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	Amended Budget	Financial Plan; Forecast Budget			
355		2023	2023	2024	2025	2026	2027	2028
Revenues								
	User Fees & Service Charges	1,237,854	1,228,607	1,244,679	1,249,040	1,250,864	1,252,228	1,252,228
	Investment Income	12,246	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-
	Total Revenues	1,250,100	1,228,607	1,244,679	1,249,040	1,250,864	1,252,228	1,252,228
Expenses								
	Administration	103,992	103,987	113,030	113,030	113,030	113,030	113,030
	Wages and Benefits	12,414	54,958	61,987	66,348	68,172	69,536	69,536
	Operating	1,021,428	1,069,662	1,096,662	1,069,662	1,069,662	1,069,662	1,069,662
	Amortization of Tangible Capital Assets	9,684	-	9,684	9,684	9,684	9,684	9,684
	Total Expenses	1,147,518	1,228,607	1,281,363	1,258,724	1,260,548	1,261,912	1,261,912
Other								
	Transfer to/(from) Reserves	112,273	-	(27,000)	-	-	-	-
	Unfunded Amortization	(9,684)	-	(9,684)	(9,684)	(9,684)	(9,684)	(9,684)
	Total Other	102,589	-	(36,684)	(9,684)	(9,684)	(9,684)	(9,684)
Refuse Collection (Surplus)/Deficit:		7	-	-	-	-	-	-

Capital Project Summary

Refuse Collection	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
355	2023	2023	2024	2025	2026	2027	2028
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
365		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes	300,479	294,007	343,113	343,113	343,113	343,113	343,113	343,113
User Fees & Service Charges	599,408	531,695	623,123	623,123	623,123	623,123	623,123	623,123
Investment Income	63,225	-	-	-	-	-	-	-
Internal Recoveries	3,474	-	-	-	-	-	-	-
Other Revenue	294	-	-	-	-	-	-	-
Total Revenues	966,880	825,702	966,236	966,236	966,236	966,236	966,236	966,236
Expenses								
Administration	59,352	59,349	75,437	75,437	75,437	75,437	75,437	75,437
Wages and Benefits	203,600	308,785	305,773	327,553	337,805	342,608	345,181	
Operating	167,049	445,354	490,406	177,248	127,248	127,123	127,123	
Debt Charges - Interest	9,502	9,391	8,363	7,039	5,850	5,250	4,650	
Amortization of Tangible Capital Assets	161,271	130,468	161,381	161,381	161,381	161,381	161,381	
Total Expenses	600,774	953,347	1,041,360	748,658	707,721	711,799	713,772	
Other								
Capital Expenditures (Excluding Wages)	44,570	1,017,449	1,128,639	103,447	105,710	102,609	102,609	
Proceeds from Long Term Debt	-	-	-	-	-	-	-	
Debt Principal Repayment	31,920	32,030	32,458	36,469	20,000	20,000	20,000	
Transfer to/(from) Reserves	451,902	(157,656)	(186,994)	239,043	294,186	293,209	291,236	
Transfer to/(from) Other Funds	(1,009)	(889,000)	(887,846)	-	-	-	-	
Unfunded Amortization	(161,271)	(130,468)	(161,381)	(161,381)	(161,381)	(161,381)	(161,381)	
Total Other	366,112	(127,645)	(75,124)	217,578	258,515	254,437	252,464	
North Pender Harbour Water Service (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

North Pender Harbour Water Service		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
365		2023	2023	2024	2025	2026	2027	2028
CP1051	North Pender Water - Meter Installations (Base)	10,485	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	6,077	-	-	-	-	-	-
CP1166	Garden Bay UV Reactor	19,204	18,948	-	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	-	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	-	-	-	-
CP1292	Neptune 360 Hardware [365]	727	-	-	-	-	-	-
CP1319	NPH Watermain Replacement	8,078	849,996	842,820	-	-	-	-
CP1388	Pneumatic Boring Tool [365]	-	-	5,100	-	-	-	-
CP1389	SCADA Upgrade [365]	-	-	57,720	-	-	-	-
Capital Projects Total:		44,571	1,017,444	1,054,140	21,000	21,000	21,000	21,000

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	Amended Budget	Financial Plan; Forecast Budget			
366		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		470,580	471,010	563,923	563,923	563,923	563,923	563,923
Government Transfers		-	-	-	-	-	-	-
User Fees & Service Charges		882,442	850,023	970,463	970,463	970,463	970,463	970,463
Investment Income		121,959	16,056	18,441	20,291	23,500	26,182	28,972
Other Revenue		44,079	-	-	-	-	-	-
Total Revenues		1,519,060	1,337,089	1,552,827	1,554,677	1,557,886	1,560,568	1,563,358
Expenses								
Administration		111,648	111,645	128,842	128,842	128,842	128,842	128,842
Wages and Benefits		383,639	507,765	492,711	525,793	545,797	552,798	557,946
Operating		307,484	505,194	645,134	312,686	262,686	262,436	262,436
Debt Charges - Interest		50,534	52,451	53,020	52,048	50,286	48,473	46,610
Amortization of Tangible Capital Assets		326,661	299,383	327,204	327,204	327,204	327,204	327,204
Total Expenses		1,179,966	1,476,438	1,646,911	1,346,573	1,314,815	1,319,753	1,323,038
Other								
Capital Expenditures (Excluding Wages)		112,355	1,389,544	1,714,052	143,623	146,883	139,731	139,731
Proceeds from Long Term Debt		-	(84,824)	(84,824)	-	-	-	-
Debt Principal Repayment		95,312	102,438	103,806	108,793	112,865	116,460	120,212
Transfer to/(from) Reserves		481,961	(506,930)	(784,295)	282,892	310,527	311,828	307,581
Transfer to/(from) Appropriated Surplus		4,932	-	-	-	-	-	-
Transfer to/(from) Other Funds		(28,806)	(740,194)	(715,619)	-	-	-	-
Unfunded Amortization		(326,661)	(299,383)	(327,204)	(327,204)	(327,204)	(327,204)	(327,204)
Total Other		339,093	(139,349)	(94,084)	208,104	243,071	240,815	240,320
South Pender Harbour Water Service (Surplus)/Deficit:		(1)	-	-	-	-	-	-

Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
		2023	2023	2024	2025	2026	2027	2028
CP1052	South Pender Water - Meter Installations (Base)	12,302	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	17,106	-	-	-	-	-	-
CP1179	South Pender Water - Capital Third Party	20,819	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	(1)	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	15,086	50,868	37,824	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	5,004	5,004	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	-	99,828	99,828	-	-	-	-
CP1293	Neptune 360 Hardware [366]	1,453	-	-	-	-	-	-
CP1295	Mcneil Lake Dam Upgrades	10,752	5,292	-	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	22,525	603,576	646,236	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	12,312	600,000	588,864	-	-	-	-
CP1374	SPHWTP Heater Replacement	-	-	80,004	-	-	-	-
CP1387	Pneumatic Boring Tool [366]	-	-	10,200	-	-	-	-
CP1390	SCADA Upgrade [366]	-	-	115,440	-	-	-	-
Capital Projects Total:		112,354	1,389,564	1,608,396	24,996	24,996	24,996	24,996

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	Amended Budget	Financial Plan; Forecast Budget			
370		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		4,577,886	4,361,164	5,275,282	5,275,282	5,275,282	5,275,282	5,275,282
Government Transfers		465,069	6,000,000	5,534,931	-	-	-	-
User Fees & Service Charges		8,367,128	7,782,962	9,107,572	9,107,572	9,107,572	9,107,572	9,107,572
Investment Income		811,387	76,692	82,900	95,468	12,570	25,477	38,850
Developer Contributions		187,361	6,811	-	-	-	-	-
Gain on Disposal of Tangible Assets		14,756	-	-	-	-	-	-
Internal Recoveries		15,128	-	-	-	-	-	-
Other Revenue		329,149	65,800	65,800	65,800	65,800	65,800	65,800
Total Revenues		14,767,864	18,293,429	20,066,485	14,544,122	14,461,224	14,474,131	14,487,504
Expenses								
Administration		1,121,508	1,121,507	1,206,100	1,206,100	1,206,100	1,206,100	1,206,100
Wages and Benefits		3,120,980	4,164,195	3,872,524	4,208,541	4,328,474	4,381,493	4,425,245
Operating		2,735,010	4,309,541	4,884,321	2,181,536	2,037,338	1,885,213	1,885,213
Debt Charges - Interest		226,908	370,741	513,164	636,105	607,004	577,494	548,541
Amortization of Tangible Capital Assets		1,946,089	1,647,900	1,753,963	1,753,963	1,753,963	1,753,963	1,753,963
Total Expenses		9,150,495	11,613,884	12,230,072	9,986,245	9,932,879	9,804,263	9,819,062
Other								
Capital Expenditures (Excluding Wages)		4,894,330	22,893,977	21,963,686	2,581,876	2,609,823	2,549,180	2,549,180
Proceeds from Sale of TCA		(18,256)	-	-	-	-	-	-
Proceeds from Long Term Debt		(2,801,667)	(8,977,367)	(6,470,700)	-	-	-	-
Debt Principal Repayment		292,776	477,846	732,951	1,019,765	1,001,525	992,150	1,019,290
Transfer to/(from) Reserves		3,740,604	(6,477,640)	(5,987,938)	2,793,867	2,670,960	2,882,501	2,853,935
Transfer to/(from) Appropriated Surplus		582,300	(42,349)	(132,514)	-	-	-	-
Transfer to/(from) Other Funds		764,854	452,978	(515,109)	(83,668)	-	-	-
Transfer to/(from) Accumulated Surplus		14,756	-	-	-	-	-	-
Unfunded Amortization		(1,946,089)	(1,647,900)	(1,753,963)	(1,753,963)	(1,753,963)	(1,753,963)	(1,753,963)
Total Other		5,523,608	6,679,545	7,836,413	4,557,877	4,528,345	4,669,868	4,668,442
Regional Water Services (Surplus)/Deficit:		(93,761)	-	-	-	-	-	-

Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
		2023	2023	2024	2025	2026	2027	2028
CP1045	Regional Water - New Connections (Base)	99,707	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	417,417	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	7,101	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	113,880	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	114,832	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	20,812	20,004	20,004	20,004	20,004	20,004	20,004
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	9,709	116,892	114,876	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	452,502	705,048	287,244	-	-	-	-
CP1146	Regional Water - Contributed Assets	180,550	-	-	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	611,857	9,391,752	8,926,680	-	-	-	-
CP1177	Regional Water - Capital Third Party	127,792	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	7,510	249,996	249,996	-	-	-	-
CP1204	Reed Road and Elphinstone Watermain Replacement	2,376	139,920	-	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	54,926	2,127,288	2,083,572	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	37,181	46,500	9,324	-	-	-	-
CP1214	Utility Vehicle Purchase	37,686	46,500	8,820	-	-	-	-
CP1239	Church Road Well- Construction Phase	1,700,501	1,841,448	390,168	-	-	-	-
CP1258	Groundwater Investigation-Langdale	274,895	912,420	653,340	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	61,317	210,000	148,680	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	16,526	20,376	5,892	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	-	69,996	69,996	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	18,028	65,832	50,280	-	-	-	-
CP1271	Eastbourne Groundwater Investigation	144,612	158,808	-	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	42,504	-	-	-	-
CP1294	Neptune 360 Hardware [370]	12,353	-	-	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	-	99,996	99,996	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	8,899	75,000	66,744	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	20,878	999,732	990,264	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	18,325	729,720	721,560	-	-	-	-
CP1321	Single Axle Dump Truck	-	225,000	225,000	-	-	-	-
CP1322	Light Duty Trucks	101,594	150,000	48,732	-	-	-	-
CP1323	RWS Vehicle Purchases (2022)	215,607	200,004	-	-	-	-	-
CP1338	Emergency Repair Watermain Sechelt Airport	1,499	22,452	-	-	-	-	-
CP1355	Egmont Water Treatment Plant Filtration Upgrades	-	275,004	275,004	-	-	-	-

CP1356	Chapman Creek WWTP - Mechanical Equipment Upgrades	-	135,000	135,000	-	-	-	-
CP1357	Exposed Watermain Rehabilitation Chapman Intake Line	-	219,996	219,996	-	-	-	-
CP1361	Sechelt Nation Government District - Zone Metering	-	249,996	249,996	-	-	-	-
CP1362	Eastbourne Groundwater Supply Expansion	3,464	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	-	-	155,004	-	-	-	-
CP1376	Covecay Water System Upgrade	-	-	672,444	23,340	-	-	-
CP1379	Chapman WTP- Distribution Meters	-	-	142,836	-	-	-	-
CP1384	Chapman Creek Raw Water Pump Station Upgrade	-	-	129,996	-	-	-	-
CP1385	Flat Bed Crane Truck and Medium Size Truck	-	-	294,996	-	-	-	-
CP1386	Pneumatic Boring Tool [370]	-	-	86,700	-	-	-	-
CP1391	SCADA Upgrade [370]	-	-	406,848	-	-	-	-
Capital Projects Total:		4,894,336	22,767,768	21,203,076	1,588,932	1,565,592	1,565,592	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	Amended Budget	Financial Plan; Forecast Budget			
381		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		2,700	2,700	3,000	3,300	3,600	3,900	3,900
Government Transfers		-	-	-	-	-	-	-
User Fees & Service Charges		3,249	3,139	3,818	3,818	3,818	3,818	3,818
Investment Income		744	-	-	-	-	-	-
Total Revenues		6,693	5,839	6,818	7,118	7,418	7,718	7,718
Expenses								
Administration		396	399	986	986	986	986	986
Wages and Benefits		1,750	2,011	1,958	2,079	2,131	2,177	2,177
Operating		240	2,584	2,903	1,063	1,063	1,063	1,063
Debt Charges - Interest		14	16	11	5	-	-	-
Total Expenses		2,400	5,010	5,858	4,133	4,180	4,226	4,226
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		108	112	117	150	-	-	-
Transfer to/(from) Reserves		4,169	717	843	2,835	3,238	3,492	3,492
Total Other		4,277	829	960	2,985	3,238	3,492	3,492
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(16)	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
382		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		32,856	32,850	36,500	36,500	36,500	36,500	36,500
Government Transfers		26,850	746,325	719,475	-	-	-	-
User Fees & Service Charges		58,174	57,119	58,454	58,454	58,454	58,454	58,454
Investment Income		12,140	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		130,020	836,294	814,429	94,954	94,954	94,954	94,954
Expenses								
Administration		5,256	5,256	7,824	7,824	7,824	7,824	7,824
Wages and Benefits		15,442	26,901	25,914	28,856	29,653	30,246	30,246
Operating		15,880	31,244	35,659	29,766	28,969	28,172	27,378
Debt Charges - Interest		149	141	92	40	-	-	-
Amortization of Tangible Capital Assets		8,964	8,959	8,958	8,958	8,958	8,958	8,958
Total Expenses		45,691	72,501	78,447	75,444	75,404	75,200	74,406
Other								
Capital Expenditures (Excluding Wages)		55,845	964,834	937,619	2,868	2,950	3,006	3,006
Proceeds from Long Term Debt		-	(99,591)	(99,591)	-	-	-	-
Debt Principal Repayment		962	972	9,319	21,225	19,918	19,918	19,918
Transfer to/(from) Reserves		36,486	(83,961)	(92,905)	4,375	5,640	5,788	6,582
Transfer to/(from) Other Funds		-	(9,502)	(9,502)	-	-	-	-
Unfunded Amortization		(8,964)	(8,959)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Total Other		84,329	763,793	735,982	19,510	19,550	19,754	20,548
Woodcreek Park Waste Water Plant (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
382		2023	2023	2024	2025	2026	2027	2028
CP1187	Woodcreek Park Sand Filter Remediation	107	-	-	-	-	-	-
CP1345	Woodcreek Park WWTP System Upgrade	55,738	945,912	906,744	-	-	-	-
CP1365	Woodcreek Park-WWTP Collection System Designs	-	18,924	18,924	-	-	-	-
Capital Projects Total:		55,845	964,836	925,668				

383

Sunnyside Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Sunnyside Waste Water Plant
383
Actuals
**Amended
Budget**
Amended Budget
Financial Plan; Forecast Budget
2023
2023
2024
2025
2026
2027
2028
Revenues

Frontage & Parcel Taxes	4,428	4,422	5,522	6,622	7,722	8,822	8,822
User Fees & Service Charges	6,144	6,141	6,325	6,325	6,325	6,325	6,325
Investment Income	2,416	-	-	-	-	-	-
Total Revenues	12,988	10,563	11,847	12,947	14,047	15,147	15,147

Expenses

Administration	396	392	1,081	1,081	1,081	1,081	1,081
Wages and Benefits	984	2,211	2,144	2,271	2,330	2,378	2,378
Operating	1,274	11,970	11,392	867	867	867	867
Debt Charges - Interest	14	16	11	5	-	-	9,804
Total Expenses	2,668	14,589	14,628	4,224	4,278	4,326	14,130

Other

Capital Expenditures (Excluding Wages)	-	-	-	-	-	244,500	-
Proceeds from Long Term Debt	-	-	-	-	-	(244,500)	-
Debt Principal Repayment	108	112	117	150	-	-	6,112
Transfer to/(from) Reserves	10,207	(4,138)	(2,898)	8,573	9,769	10,821	(5,095)
Total Other	10,315	(4,026)	(2,781)	8,723	9,769	10,821	1,017

Sunnyside Waste Water Plant (Surplus)/Deficit:
(5)
-
-
-
-
-
-

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	Amended Budget	Financial Plan; Forecast Budget			
384		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		6,264	6,464	7,812	9,412	11,012	12,612	12,612
User Fees & Service Charges		31,456	30,583	30,583	30,583	30,583	30,583	30,583
Investment Income		4,182	-	-	-	-	-	-
Total Revenues		41,902	37,047	38,395	39,995	41,595	43,195	43,195
Expenses								
Administration		2,484	2,485	3,920	3,920	3,920	3,920	3,920
Wages and Benefits		7,042	12,515	12,348	13,115	13,476	13,746	13,746
Operating		7,599	38,866	40,185	15,036	15,036	15,036	15,036
Debt Charges - Interest		74	70	46	20	-	-	-
Amortization of Tangible Capital Assets		1,548	1,293	1,547	1,547	1,547	1,547	1,547
Total Expenses		18,747	55,229	58,046	33,638	33,979	34,249	34,249
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		482	485	509	653	-	-	-
Transfer to/(from) Reserves		24,223	(17,374)	(18,613)	7,251	9,163	10,493	10,493
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(1,548)	(1,293)	(1,547)	(1,547)	(1,547)	(1,547)	(1,547)
Total Other		23,157	(18,182)	(19,651)	6,357	7,616	8,946	8,946
Jolly Roger Waste Water Plant (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Jolly Roger Waste Water Plant	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
384	2023	2023	2024	2025	2026	2027	2028
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
385		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		7,560	8,568	11,968	15,368	18,768	22,168	22,168
User Fees & Service Charges		27,768	27,355	28,612	28,612	28,612	28,612	28,612
Investment Income		3,378	-	-	-	-	-	-
Total Revenues		38,706	35,923	40,580	43,980	47,380	50,780	50,780
Expenses								
Administration		2,280	2,283	3,973	3,973	3,973	3,973	3,973
Wages and Benefits		8,797	12,659	12,460	13,231	13,596	13,868	13,868
Operating		9,211	40,049	41,102	13,602	13,602	13,602	13,602
Debt Charges - Interest		74	70	46	20	-	-	-
Amortization of Tangible Capital Assets		1,620	1,381	1,615	1,615	1,615	1,615	1,615
Total Expenses		21,982	56,442	59,196	32,441	32,786	33,058	33,058
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		482	485	509	653	-	-	-
Transfer to/(from) Reserves		17,866	(19,623)	(17,510)	12,501	16,209	19,337	19,337
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(1,620)	(1,381)	(1,615)	(1,615)	(1,615)	(1,615)	(1,615)
Total Other		16,728	(20,519)	(18,616)	11,539	14,594	17,722	17,722
Secret Cove Waste Water Plant (Surplus)/Deficit:		4	-	-	-	-	-	-

Capital Project Summary

Secret Cove Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
385		2023	2023	2024	2025	2026	2027	2028
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
386		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		44,352	44,856	53,152	61,952	70,752	79,552	79,552
User Fees & Service Charges		59,894	57,057	57,057	57,057	57,057	57,057	57,057
Investment Income		32,849	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		137,095	101,913	110,209	119,009	127,809	136,609	136,609
Expenses								
Administration		4,992	4,986	7,185	7,185	7,185	7,185	7,185
Wages and Benefits		17,345	19,945	15,192	19,980	20,529	20,937	20,937
Operating		34,486	48,441	55,105	41,255	41,255	41,255	41,255
Debt Charges - Interest		74	70	46	20	-	-	-
Amortization of Tangible Capital Assets		8,892	1,397	8,892	8,892	8,892	8,892	8,892
Total Expenses		65,789	74,839	86,420	77,332	77,861	78,269	78,269
Other								
Capital Expenditures (Excluding Wages)		-	-	167,012	-	-	-	-
Debt Principal Repayment		482	485	509	653	-	-	-
Transfer to/(from) Reserves		79,731	27,986	(60,316)	49,916	58,840	67,232	67,232
Transfer to/(from) Other Funds		-	-	(74,524)	-	-	-	-
Unfunded Amortization		(8,892)	(1,397)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)
Total Other		71,321	27,074	23,789	41,677	49,948	58,340	58,340
Lee Bay Waste Water Plant (Surplus)/Deficit:		15	-	-	-	-	-	-

Capital Project Summary

Lee Bay Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
386		2023	2023	2024	2025	2026	2027	2028
CP1378	Filter Commissioning	-	-	86,016	-	-	-	-
CP1406	Generator Replacement	-	-	81,000	-	-	-	-
Capital Projects Total:				167,016				

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	Amended Budget	Financial Plan; Forecast Budget			
387		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		24,828	24,831	29,481	34,131	38,781	44,361	44,361
Government Transfers		-	10,000	10,000	-	-	-	-
User Fees & Service Charges		110,690	108,886	108,886	108,886	108,886	108,886	108,886
Investment Income		5,586	966	1,308	1,660	2,022	2,395	2,780
Other Revenue		-	-	-	-	-	-	-
Total Revenues		141,104	144,683	149,675	144,677	149,689	155,642	156,027
Expenses								
Administration		8,796	8,799	12,081	12,081	12,081	12,081	12,081
Wages and Benefits		29,663	47,043	45,221	47,323	48,623	49,596	49,596
Operating		42,315	72,565	74,344	34,344	34,344	34,344	34,344
Debt Charges - Interest		7,596	7,588	7,540	7,488	7,448	7,448	7,448
Amortization of Tangible Capital Assets		42,684	9,070	42,682	42,682	42,682	42,682	42,682
Total Expenses		131,054	145,065	181,868	143,918	145,178	146,151	146,151
Other								
Capital Expenditures (Excluding Wages)		1,586	13,589	16,155	3,005	3,086	3,150	3,150
Debt Principal Repayment		12,348	12,358	12,748	13,387	12,443	12,816	13,201
Transfer to/(from) Reserves		38,702	(17,259)	(18,414)	27,049	31,664	36,207	36,207
Transfer to/(from) Other Funds		94	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	-	-	-	-	-	-
Unfunded Amortization		(42,684)	(9,070)	(42,682)	(42,682)	(42,682)	(42,682)	(42,682)
Total Other		10,046	(382)	(32,193)	759	4,511	9,491	9,876
Square Bay Waste Water Plant (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

Square Bay Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
387		2023	2023	2024	2025	2026	2027	2028
CP1185	Square Bay Infiltration Reduction	1,586	13,584	13,416	-	-	-	-
Capital Projects Total:		1,586	13,584	13,416				

388 **Langdale Waste Water Plant**

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

Source of Funding: User Fees & Parcel Tax



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	Amended Budget	Financial Plan; Forecast Budget			
388		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		18,000	18,000	20,000	20,000	20,000	20,000	20,000
Government Transfers		-	751,997	751,997	-	-	-	-
User Fees & Service Charges		59,505	57,089	57,089	57,089	57,089	57,089	57,089
Investment Income		4,273	-	-	-	-	-	-
Total Revenues		81,778	827,086	829,086	77,089	77,089	77,089	77,089
Expenses								
Administration		4,524	4,522	6,714	6,714	6,714	6,714	6,714
Wages and Benefits		9,781	22,356	21,794	24,671	25,354	25,858	25,858
Operating		24,889	51,137	30,218	26,218	26,218	26,218	26,218
Debt Charges - Interest		74	1,746	3,139	3,731	2,811	1,911	1,014
Amortization of Tangible Capital Assets		3,768	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses		43,036	83,525	65,629	65,098	64,861	64,465	63,568
Other								
Capital Expenditures (Excluding Wages)		7,742	1,024,966	1,036,929	2,380	2,444	2,496	2,496
Proceeds from Long Term Debt		-	(112,501)	(112,501)	-	-	-	-
Debt Principal Repayment		482	7,152	9,884	23,153	22,500	22,500	22,500
Transfer to/(from) Reserves		34,288	(38,481)	(31,019)	(9,778)	(8,952)	(8,608)	(7,711)
Transfer to/(from) Other Funds		-	(133,811)	(136,072)	-	-	-	-
Unfunded Amortization		(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other		38,744	743,561	763,457	11,991	12,228	12,624	13,521
Langdale Waste Water Plant (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Langdale Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
388		2023	2023	2024	2025	2026	2027	2028
CP1337	Langdale Wastewater Treatment System Upgrade	7,742	1,024,968	1,024,968	-	-	-	-
Capital Projects Total:		7,742	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	Amended Budget	Financial Plan; Forecast Budget			
389		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		4,740	4,743	5,243	5,743	6,243	6,743	6,743
User Fees & Service Charges		6,089	5,912	5,912	5,912	5,912	5,912	5,912
Investment Income		696	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		11,525	10,655	11,155	11,655	12,155	12,655	12,655
Expenses								
Administration		648	644	1,175	1,175	1,175	1,175	1,175
Wages and Benefits		1,676	2,956	2,877	3,031	3,113	3,178	3,178
Operating		999	971	5,750	723	723	723	723
Debt Charges - Interest		14	16	11	5	-	-	-
Amortization of Tangible Capital Assets		1,764	-	1,760	1,760	1,760	1,760	1,760
Total Expenses		5,101	4,587	11,573	6,694	6,771	6,836	6,836
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		4,000	4,002	3,664	150	-	-	-
Transfer to/(from) Reserves		4,188	2,066	(2,322)	6,571	7,144	7,579	7,579
Unfunded Amortization		(1,764)	-	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Total Other		6,424	6,068	(418)	4,961	5,384	5,819	5,819
Canoe Rd Waste Water Plant (Surplus)/Deficit:		-	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
390		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		6,300	6,300	7,000	7,700	8,400	9,100	9,100
Government Transfers		-	-	-	-	-	-	-
User Fees & Service Charges		27,759	27,276	27,276	27,276	27,276	27,276	27,276
Investment Income		1,330	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		35,389	33,576	34,276	34,976	35,676	36,376	36,376
Expenses								
Administration		2,100	2,100	2,908	2,908	2,908	2,908	2,908
Wages and Benefits		7,923	9,360	7,794	9,574	9,835	10,030	10,030
Operating		13,248	8,863	9,120	9,064	9,064	9,064	9,064
Debt Charges - Interest		74	70	46	20	-	-	-
Amortization of Tangible Capital Assets		2,052	557	2,048	2,048	2,048	2,048	2,048
Total Expenses		25,397	20,950	21,916	23,614	23,855	24,050	24,050
Other								
Capital Expenditures (Excluding Wages)		-	-	30,233	-	-	-	-
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		3,392	3,395	3,162	653	-	-	-
Transfer to/(from) Reserves		8,657	9,788	11,246	12,757	13,869	14,374	14,374
Transfer to/(from) Other Funds		-	-	(30,233)	-	-	-	-
Unfunded Amortization		(2,052)	(557)	(2,048)	(2,048)	(2,048)	(2,048)	(2,048)
Total Other		9,997	12,626	12,360	11,362	11,821	12,326	12,326
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		5	-	-	-	-	-	-

Capital Project Summary

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
390		2023	2023	2024	2025	2026	2027	2028
CP1377 Merril Crescent Electrical Replacement		-	-	30,228	-	-	-	-
Capital Projects Total:				30,228				

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	Amended Budget	Financial Plan; Forecast Budget			
391		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		21,816	21,210	25,416	29,016	31,710	36,216	36,216
User Fees & Service Charges		39,710	39,434	43,818	43,818	43,818	43,818	43,818
Investment Income		5,934	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		67,460	60,644	69,234	72,834	75,528	80,034	80,034
Expenses								
Administration		3,864	3,866	5,210	5,210	5,210	5,210	5,210
Wages and Benefits		13,323	17,511	17,154	18,133	18,633	19,009	19,009
Operating		21,158	18,375	23,005	23,005	23,005	23,005	23,005
Debt Charges - Interest		74	70	46	20	4,719	6,819	5,206
Amortization of Tangible Capital Assets		6,264	3,324	6,261	6,261	6,261	6,261	6,261
Total Expenses		44,683	43,146	51,676	52,629	57,828	60,304	58,691
Other								
Capital Expenditures (Excluding Wages)		-	-	-	189,000	-	-	-
Proceeds from Long Term Debt		-	-	-	(189,000)	-	-	-
Debt Principal Repayment		482	485	509	653	19,921	35,422	37,035
Transfer to/(from) Reserves		28,554	20,337	23,310	25,813	4,040	(9,431)	(9,431)
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(6,264)	(3,324)	(6,261)	(6,261)	(6,261)	(6,261)	(6,261)
Total Other		22,772	17,498	17,558	20,205	17,700	19,730	21,343
Curran Rd Waste Water Plant (Surplus)/Deficit:		(5)	-	-	-	-	-	-

Capital Project Summary

Curran Rd Waste Water Plant	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
391	2023	2023	2024	2025	2026	2027	2028
		-	-	-	-	-	-
Capital Projects Total:		-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
392		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		13,956	13,950	15,500	17,050	18,600	20,150	21,700
User Fees & Service Charges		39,741	38,660	40,532	40,532	40,532	40,532	40,532
Investment Income		1,442	-	-	-	-	-	-
Total Revenues		55,139	52,610	56,032	57,582	59,132	60,682	62,232
Expenses								
Administration		3,696	3,696	5,859	5,859	5,859	5,859	5,859
Wages and Benefits		8,267	23,520	22,650	23,694	24,347	24,830	24,830
Operating		12,736	12,614	13,682	13,682	13,682	13,682	13,682
Debt Charges - Interest		150	141	92	40	880	1,271	971
Amortization of Tangible Capital Assets		7,680	4,766	7,677	7,677	7,677	7,677	7,677
Total Expenses		32,529	44,737	49,960	50,952	52,445	53,319	53,019
Other								
Capital Expenditures (Excluding Wages)		-	-	-	98,100	-	-	-
Proceeds from Long Term Debt		-	-	-	(98,100)	-	-	-
Debt Principal Repayment		962	972	1,020	1,307	3,715	6,606	6,905
Transfer to/(from) Reserves		29,317	11,667	12,729	13,000	10,649	8,434	9,985
Transfer to/(from) Other Funds		-	-	-	-	-	-	-
Unfunded Amortization		(7,680)	(4,766)	(7,677)	(7,677)	(7,677)	(7,677)	(7,677)
Total Other		22,599	7,873	6,072	6,630	6,687	7,363	9,213
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		(11)	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Co-Housing Treatment Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
392		2023	2023	2024	2025	2026	2027	2028
			-	-	-	-	-	-
Capital Projects Total:			-	-	-	-	-	-



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	Amended Budget	Financial Plan; Forecast Budget			
393		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		7,368	7,112	8,816	10,266	11,716	13,166	13,166
User Fees & Service Charges		27,903	27,799	32,017	32,017	32,017	32,017	32,017
Investment Income		2,685	-	-	-	-	-	-
Total Revenues		37,956	34,911	40,833	42,283	43,733	45,183	45,183
Expenses								
Administration		2,724	2,725	4,077	4,077	4,077	4,077	4,077
Wages and Benefits		13,935	14,076	13,641	14,324	14,718	15,012	15,012
Operating		10,277	15,173	17,909	13,909	13,909	13,909	13,909
Debt Charges - Interest		74	70	46	20	-	-	-
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		31,870	36,904	40,533	37,190	37,564	37,858	37,858
Other								
Capital Expenditures (Excluding Wages)		16,039	27,970	18,521	1,511	1,553	1,584	1,584
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		482	485	509	653	-	-	-
Transfer to/(from) Reserves		(5,579)	(25,588)	(13,870)	7,789	9,476	10,601	10,601
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		6,082	(1,993)	300	5,093	6,169	7,325	7,325
Lillies Lake Waste Water Plant (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
393		2023	2023	2024	2025	2026	2027	2028
CP1315	System Repairs & Upgrades	16,039	27,972	15,780	-	-	-	-
Capital Projects Total:		16,039	27,972	15,780				

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	Amended Budget	Financial Plan; Forecast Budget			
394		2023	2023	2024	2025	2026	2027	2028
Revenues								
Frontage & Parcel Taxes		11,616	10,912	12,462	14,012	15,562	17,112	17,112
User Fees & Service Charges		21,888	22,477	22,477	22,477	22,477	22,477	22,477
Investment Income		4,668	-	-	-	-	-	-
Total Revenues		38,172	33,389	34,939	36,489	38,039	39,589	39,589
Expenses								
Administration		2,436	2,434	3,678	3,678	3,678	3,678	3,678
Wages and Benefits		6,981	10,763	10,338	10,810	11,108	11,326	11,326
Operating		8,127	8,271	9,214	9,214	9,214	9,214	9,214
Debt Charges - Interest		74	70	46	20	-	-	-
Amortization of Tangible Capital Assets		7,692	7,220	7,687	7,687	7,687	7,687	7,687
Total Expenses		25,310	28,758	30,963	31,409	31,687	31,905	31,905
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		482	485	509	653	-	-	-
Transfer to/(from) Reserves		20,075	11,366	11,154	12,114	14,039	15,371	15,371
Unfunded Amortization		(7,692)	(7,220)	(7,687)	(7,687)	(7,687)	(7,687)	(7,687)
Total Other		12,865	4,631	3,976	5,080	6,352	7,684	7,684
Painted Boat Waste Water Plant (Surplus)/Deficit:		3	-	-	-	-	-	-

Capital Project Summary

Painted Boat Waste Water Plant	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
394	2023	2023	2024	2025	2026	2027	2028
		-	-	-	-	-	-
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	Amended Budget	Financial Plan; Forecast Budget			
395		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Frontage & Parcel Taxes	25,008	25,003	25,003	25,003	25,003	25,003	25,003
	User Fees & Service Charges	15,037	14,560	14,560	14,560	14,560	14,560	14,560
	Investment Income	3,167	-	-	-	-	-	-
	Total Revenues	43,212	39,563	39,563	39,563	39,563	39,563	39,563
Expenses								
	Administration	4,704	4,707	5,771	5,771	5,771	5,771	5,771
	Wages and Benefits	9,201	17,052	16,504	17,301	17,777	18,130	18,130
	Operating	7,205	15,376	15,460	15,460	15,460	15,460	15,460
	Debt Charges - Interest	150	140	92	40	-	-	-
	Amortization of Tangible Capital Assets	16,128	16,127	16,127	16,127	16,127	16,127	16,127
	Total Expenses	37,388	53,402	53,954	54,699	55,135	55,488	55,488
Other								
	Capital Expenditures (Excluding Wages)	-	-	-	-	-	-	-
	Debt Principal Repayment	961	971	1,019	1,306	-	-	-
	Transfer to/(from) Reserves	20,988	1,317	717	(315)	555	202	202
	Transfer to/(from) Accumulated Surplus	-	-	-	-	-	-	-
	Unfunded Amortization	(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
	Total Other	5,821	(13,839)	(14,391)	(15,136)	(15,572)	(15,925)	(15,925)
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:		(3)	-	-	-	-	-	-

Capital Project Summary

Sakinaw Ridge Waste Water Plant	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
395	2023	2023	2024	2025	2026	2027	2028
		-	-	-	-	-	-
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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour	10,107	15,131	17,113	20,623	21,204	581	2.82%	15.04%
Area B - Halfmoon Bay	9,178	13,565	14,328	17,610	18,106	496	2.82%	12.84%
Area D - Roberts Creek	6,848	10,618	10,823	13,398	13,775	377	2.81%	9.77%
Area E - Elphinstone	5,295	8,014	8,315	10,408	10,701	293	2.82%	7.59%
Area F - West Howe Sound	9,086	14,072	13,900	16,649	17,118	469	2.82%	12.14%
Member Municipalities								
District of Sechelt	18,962	28,272	30,150	38,961	40,059	1,098	2.82%	28.41%
Town of Gibsons	8,897	13,103	13,288	16,935	17,412	477	2.82%	12.35%
shíshálh Nation Government District	1,468	2,181	2,161	2,553	2,625	72	2.82%	1.86%
Net Taxes Levied	69,841	104,956	110,079	137,137	141,000	3,863	2.82%	100.00%
Limit by law	377,235	377,235	505,862	563,421	563,421			

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

	2020	2021	2022	2023	2024
Residential [01]	.47	.67	.53	.60	-
Utilities [02]	1.64	2.34	1.87	2.09	-
Major Industry [04]	1.59	2.28	1.82	2.03	-
Light Industry [05]	1.59	2.28	1.82	2.03	-
Business and Other [06]	1.14	1.64	1.31	1.46	-
Managed Forest Land [07]	1.40	2.01	1.60	1.79	-
Rec/Non Profit [08]	.47	.67	.53	.60	-
Farm [09]	.47	.67	.53	.60	-

Cemetery	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
400	2023	2023	2024	2025	2026	2027	2028
Revenues							
Tax Requisitions	137,140	137,488	141,000	203,381	203,223	202,513	200,166
User Fees & Service Charges	59,285	61,134	61,134	61,134	61,134	61,134	61,134
Investment Income	22,303	-	-	-	-	-	-
Total Revenues	218,728	198,622	202,134	264,515	264,357	263,647	261,300
Expenses							
Administration	20,964	20,960	21,925	21,925	21,925	21,925	21,925
Wages and Benefits	40,714	90,510	76,974	80,052	82,252	83,900	83,900
Operating	55,297	63,088	80,322	84,578	82,220	79,862	77,515
Amortization of Tangible Capital Assets	4,140	3,198	4,144	4,144	4,144	4,144	4,144
Total Expenses	121,115	177,756	183,365	190,699	190,541	189,831	187,484
Other							
Capital Expenditures (Excluding Wages)	200	595,664	595,464	-	-	-	-
Proceeds from Long Term Debt	-	(294,800)	(294,800)	-	-	-	-
Debt Principal Repayment	-	-	4,913	59,960	59,960	59,960	59,960
Transfer to/(from) Reserves	101,550	(276,800)	(282,664)	18,000	18,000	18,000	18,000
Unfunded Amortization	(4,140)	(3,198)	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)
Total Other	97,610	20,866	18,769	73,816	73,816	73,816	73,816
Cemetery (Surplus)/Deficit:	(3)	-	-	-	-	-	-

Capital Project Summary

Cemetery		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
400		2023	2023	2024	2025	2026	2027	2028
CP1353	Solid Waste Bylaw Implementation- Cemetery	-	6,060	6,060	-	-	-	-
CP1368	Seaview Cemetery Expansion	200	589,596	589,404	-	-	-	-
Capital Projects Total:		200	595,656	595,464				



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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour	148,842	163,427	170,857	178,611	189,012	10,401	5.82%	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	148,842	163,427	170,857	178,611	189,012	10,401	5.82%	100.00%
Limit by law	644,265	644,265	922,983	992,531	992,531			

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

	2020	2021	2022	2023	2024
Residential [01]	6.88	7.23	5.34	5.18	-
Utilities [02]	24.09	25.31	18.68	18.11	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	23.40	24.59	18.15	17.60	-
Business and Other [06]	16.86	17.72	13.08	12.68	-
Managed Forest Land [07]	20.65	21.69	16.01	15.53	-
Rec/Non Profit [08]	6.88	7.23	5.34	5.18	-
Farm [09]	6.88	7.23	5.34	5.18	-

Pender Harbour Health Clinic		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
410		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	178,608	178,611	189,012	189,012	189,012	189,012	189,012
	Investment Income	2,640	-	-	-	-	-	-
	Total Revenues	181,248	178,611	189,012	189,012	189,012	189,012	189,012
Expenses								
	Administration	8,568	8,571	8,972	8,972	8,972	8,972	8,972
	Operating	202,765	202,766	175,040	175,040	175,040	175,040	175,040
	Total Expenses	211,333	211,337	184,012	184,012	184,012	184,012	184,012
Other								
	Transfer to/(from) Reserves	(30,082)	(32,726)	5,000	5,000	5,000	5,000	5,000
	Prior Year (Surplus)/Deficit	-	-	-	-	-	-	-
	Total Other	(30,082)	(32,726)	5,000	5,000	5,000	5,000	5,000
Pender Harbour Health Clinic (Surplus)/Deficit:		3	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	23,372	25,525	29,821	31,111	32,385	1,274	4.10%
Area B - Halfmoon Bay	21,223	22,882	24,968	26,567	27,654	1,087	4.09%
Area D - Roberts Creek	15,836	17,911	18,860	20,212	21,039	827	4.09%
Area E - Elphinstone	12,245	13,519	14,490	15,702	16,344	642	4.09%
Area F - West Howe Sound	21,010	23,738	24,222	25,117	26,144	1,027	4.09%
Member Municipalities							
District of Sechelt	43,848	47,693	52,538	58,777	61,182	2,405	4.09%
Town of Gibsons	20,573	22,104	23,155	25,548	26,594	1,046	4.09%
shishálh Nation Government District	3,394	3,678	3,766	3,852	4,009	157	4.08%
Net Taxes Levied	161,501	177,050	191,820	206,885	215,351	8,466	4.09%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	1.08	1.13	.93	.90	-
Utilities [02]	3.78	3.95	3.26	3.16	-
Major Industry [04]	3.67	3.84	3.17	3.07	-
Light Industry [05]	3.67	3.84	3.17	3.07	-
Business and Other [06]	2.65	2.77	2.28	2.21	-
Managed Forest Land [07]	3.24	3.39	2.80	2.70	-
Rec/Non Profit [08]	1.08	1.13	.93	.90	-
Farm [09]	1.08	1.13	.93	.90	-

Regional Planning		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
500		2023	2023	2024	2025	2026	2027	2028
Revenues								
Grants in Lieu of Taxes		2	-	-	-	-	-	-
Tax Requisitions		206,880	206,885	215,351	222,040	226,817	230,393	230,393
User Fees & Service Charges		-	430	430	430	430	430	430
Investment Income		8,502	-	-	-	-	-	-
Other Revenue		77,718	110,135	114,034	-	-	-	-
Total Revenues		293,102	317,450	329,815	222,470	227,247	230,823	230,823
Expenses								
Administration		41,592	41,590	37,872	37,872	37,872	37,872	37,872
Wages and Benefits		115,019	155,030	167,145	173,834	178,611	182,187	182,187
Operating		91,752	130,830	124,798	10,764	10,764	10,764	10,764
Total Expenses		248,363	327,450	329,815	222,470	227,247	230,823	230,823
Other								
Transfer to/(from) Reserves		44,745	(10,000)	-	-	-	-	-
Total Other		44,745	(10,000)	-	-	-	-	-
Regional Planning (Surplus)/Deficit:		6	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	228,641	253,272	333,288	358,493	501,301	142,808	39.84%
Area B - Halfmoon Bay	193,131	211,277	261,341	286,640	400,826	114,186	39.84%
Area D - Roberts Creek	154,922	177,720	210,788	232,895	325,670	92,775	39.84%
Area E - Elphinstone	119,795	134,138	161,949	180,928	253,002	72,074	39.84%
Area F - West Howe Sound	145,066	163,784	183,075	199,434	278,880	79,446	39.84%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	841,555	940,190	1,150,441	1,258,389	1,759,679	501,290	39.84%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	10.57	11.21	10.41	10.39	-
Utilities [02]	37.00	39.22	36.45	36.36	-
Major Industry [04]	35.94	38.10	35.40	35.32	-
Light Industry [05]	35.94	38.10	35.40	35.32	-
Business and Other [06]	25.90	27.46	25.51	25.45	-
Managed Forest Land [07]	31.71	33.62	31.24	31.16	-
Rec/Non Profit [08]	10.57	11.21	10.41	10.39	-
Farm [09]	10.57	11.21	10.41	10.39	-

Rural Planning Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
504		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		1,258,388	1,258,389	1,759,679	1,677,964	1,745,020	1,313,964	1,313,964
Government Transfers		224,154	203,050	-	-	-	-	-
User Fees & Service Charges		239,940	141,860	200,056	232,618	237,325	240,844	240,844
Investment Income		14,490	-	-	-	-	-	-
Other Revenue		9,750	-	35,000	-	-	-	-
Total Revenues		1,746,722	1,603,299	1,994,735	1,910,582	1,982,345	1,554,808	1,554,808
Expenses								
Administration		196,872	196,866	223,825	223,825	223,825	223,825	223,825
Wages and Benefits		1,120,353	1,048,194	1,321,660	1,425,086	1,395,421	1,254,381	1,254,381
Operating		260,557	549,448	867,033	261,671	363,099	76,602	76,602
Amortization of Tangible Capital Assets		-	1,584	-	-	-	-	-
Total Expenses		1,577,782	1,796,092	2,412,518	1,910,582	1,982,345	1,554,808	1,554,808
Other								
Transfer to/(from) Reserves		166,814	(191,209)	(337,783)	-	-	-	-
Transfer to/(from) Appropriated Surplus		3,997	-	(80,000)	-	-	-	-
Transfer to/(from) Other Funds		(1,861)	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	-	-	-	-	-	-
Prior Year (Surplus)/Deficit		-	-	-	-	-	-	-
Unfunded Amortization		-	(1,584)	-	-	-	-	-
Total Other		168,950	(192,793)	(417,783)	-	-	-	-
Rural Planning Services (Surplus)/Deficit:		10	-	-	-	-	-	-

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	Amended Budget	Financial Plan; Forecast Budget			
506		2023	2023	2024	2025	2026	2027	2028
Revenues								
User Fees & Service Charges		17,708	20,500	20,500	20,500	500	500	500
Investment Income		15,016	-	-	-	-	-	-
Internal Recoveries		332,376	332,374	333,467	345,018	368,275	389,445	389,445
Total Revenues		365,100	352,874	353,967	365,518	368,775	389,945	389,945
Expenses								
Wages and Benefits		269,959	272,648	288,741	300,292	308,549	314,719	314,719
Operating		54,791	65,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets		11,491	22,460	11,548	11,548	11,548	11,548	11,548
Total Expenses		336,241	360,334	365,515	377,066	385,323	391,493	391,493
Other								
Capital Expenditures (Excluding Wages)		-	-	60,000	-	-	60,000	-
Transfer to/(from) Reserves		40,348	15,000	(60,000)	-	(5,000)	(50,000)	10,000
Unfunded Amortization		(11,491)	(22,460)	(11,548)	(11,548)	(11,548)	(11,548)	(11,548)
Total Other		28,857	(7,460)	(11,548)	(11,548)	(16,548)	(1,548)	(1,548)
Geographic Information Services (Surplus)/Deficit:		(2)	-	-	-	-	-	-

Capital Project Summary

Geographic Information Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
506		2023	2023	2024	2025	2026	2027	2028
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	Amended Budget	Financial Plan; Forecast Budget			
510		2023	2023	2024	2025	2026	2027	2028
Revenues								
	User Fees & Service Charges	30,900	30,982	32,835	33,899	34,660	35,228	35,228
	Investment Income	7,797	-	-	-	-	-	-
	Total Revenues	38,697	30,982	32,835	33,899	34,660	35,228	35,228
Expenses								
	Administration	5,544	5,547	3,889	3,889	3,889	3,889	3,889
	Wages and Benefits	17,166	23,074	26,585	27,649	28,410	28,978	28,978
	Operating	539	2,361	2,361	2,361	2,361	2,361	2,361
	Total Expenses	23,249	30,982	32,835	33,899	34,660	35,228	35,228
Other								
	Capital Expenditures (Excluding Wages)	-	-	15,000	-	-	15,000	-
	Transfer to/(from) Reserves	15,446	-	(15,000)	-	-	(15,000)	-
	Total Other	15,446	-	-	-	-	-	-
Civic Addressing (Surplus)/Deficit:		(2)	-	-	-	-	-	-

Capital Project Summary

Civic Addressing		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
510		2023	2023	2024	2025	2026	2027	2028
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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	(290)						26.47%
Area B - Halfmoon Bay	(250)						21.76%
Area D - Roberts Creek	-196						17.15%
Area E - Elphinstone	(152)						13.31%
Area F - West Howe Sound	(260)						21.32%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	(1,148)						100.00%

Limit by law

Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value					
	2020	2021	2022	2023	2024
Residential [01]	(.01)	-	-	-	-
Utilities [02]	(.05)	-	-	-	-
Major Industry [04]	(.05)	-	-	-	-
Light Industry [05]	(.05)	-	-	-	-
Business and Other [06]	(.03)	-	-	-	-
Managed Forest Land [07]	(.04)	-	-	-	-
Rec/Non Profit [08]	(.01)	-	-	-	-
Farm [09]	(.01)	-	-	-	-

Heritage Conservation Service		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
515		2023	2023	2024	2025	2026	2027	2028
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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	1,549	10	(238)	2,180		(2,180) (100.00%)	25.38%
Area B - Halfmoon Bay	1,407	9	(199)	1,861		(1,861) (100.00%)	21.68%
Area D - Roberts Creek	1,050	7	(151)	1,416		(1,416) (100.00%)	16.49%
Area E - Elphinstone	812	5	(116)	1,100		(1,100) (100.00%)	12.81%
Area F - West Howe Sound	1,393	9	(193)	1,760		(1,760) (100.00%)	20.49%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District	225	1	(30)	270		(270) (100.00%)	3.14%
Net Taxes Levied	6,435	40	(927)	8,586		(8,586) (100.00%)	100.00%

Limit by law

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

	2020	2021	2022	2023	2024
Residential [01]	.07	-	(.01)	.06	-
Utilities [02]	.25	-	(.03)	.22	-
Major Industry [04]	.24	-	(.03)	.21	-
Light Industry [05]	.24	-	(.03)	.21	-
Business and Other [06]	.18	-	(.02)	.15	-
Managed Forest Land [07]	.21	-	(.02)	.19	-
Rec/Non Profit [08]	.07	-	(.01)	.06	-
Farm [09]	.07	-	(.01)	.06	-

Building Inspection Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
520		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		8,592	8,586	-	-	-	-	-
User Fees & Service Charges		1,091,599	941,098	1,003,221	1,034,650	1,057,122	1,073,915	1,073,915
Investment Income		72,242	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		4,550	-	-	-	-	-	-
Internal Recoveries		150	-	-	-	-	-	-
Other Revenue		2,760	600	600	600	600	600	600
Total Revenues		1,179,893	950,284	1,003,821	1,035,250	1,057,722	1,074,515	1,074,515
Expenses								
Administration		152,100	152,105	155,820	155,820	155,820	155,820	155,820
Wages and Benefits		677,965	735,920	785,742	817,171	839,643	856,436	856,436
Operating		64,507	91,259	83,761	55,759	55,759	55,759	55,759
Amortization of Tangible Capital Assets		10,640	11,801	7,439	7,439	7,439	7,439	7,439
Total Expenses		905,212	991,085	1,032,762	1,036,189	1,058,661	1,075,454	1,075,454
Other								
Capital Expenditures (Excluding Wages)		57,600	60,000	-	-	-	-	-
Proceeds from Sale of TCA		(5,440)	-	-	-	-	-	-
Transfer to/(from) Reserves		226,663	(89,500)	(22,002)	6,000	6,000	6,000	6,000
Transfer to/(from) Other Funds		1,046	500	500	500	500	500	500
Transfer to/(from) Accumulated Surplus		5,440	-	-	-	-	-	-
Unfunded Amortization		(10,640)	(11,801)	(7,439)	(7,439)	(7,439)	(7,439)	(7,439)
Total Other		274,669	(40,801)	(28,941)	(939)	(939)	(939)	(939)
Building Inspection Services (Surplus)/Deficit:		(12)	-	-	-	-	-	-

Capital Project Summary

Building Inspection Services		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
520		2023	2023	2024	2025	2026	2027	2028
CP1358 Vehicle Replacement (EV)- Building Services		57,600	60,000	-	-	-	-	-
Capital Projects Total:		57,600	60,000					

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	65,078	77,470	80,517	38,746	83,548	44,802 115.63%	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	65,078	77,470	80,517	38,746	83,548	44,802 115.63%	100.00%
Limit by law	141,738	141,738	203,056	218,357	218,357		

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

	2020	2021	2022	2023	2024
Residential [01]	3.01	3.43	2.52	1.12	-
Utilities [02]	10.53	12.00	8.80	3.93	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	10.23	11.66	8.55	3.82	-
Business and Other [06]	7.37	8.40	6.16	2.75	-
Managed Forest Land [07]	9.03	10.28	7.55	3.37	-
Rec/Non Profit [08]	3.01	3.43	2.52	1.12	-
Farm [09]	3.01	3.43	2.52	1.12	-

Economic Development Area A		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
531		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	38,748	38,746	83,548	58,144	58,144	51,264	51,264
	Total Revenues	38,748	38,746	83,548	58,144	58,144	51,264	51,264
Expenses								
	Administration	4,260	4,258	2,038	2,038	2,038	2,038	2,038
	Wages and Benefits	90	-	-	-	-	-	-
	Operating	35,442	37,442	83,420	56,106	56,106	49,226	49,226
	Total Expenses	39,792	41,700	85,458	58,144	58,144	51,264	51,264
Other								
	Prior Year (Surplus)/Deficit	(2,955)	(2,954)	(1,910)	-	-	-	-
	Total Other	(2,955)	(2,954)	(1,910)	-	-	-	-
Economic Development Area A (Surplus)/Deficit:		(1,911)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	47,045	39,538	49,890	7,884	48,230	40,346	511.75%
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	47,045	39,538	49,890	7,884	48,230	40,346	511.75%
Limit by law	101,865	101,865	140,433	155,494	155,494		

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

	2020	2021	2022	2023	2024
Residential [01]	2.40	1.95	1.86	.27	-
Utilities [02]	8.38	6.83	6.52	.94	-
Major Industry [04]	8.14	6.64	6.33	.91	-
Light Industry [05]	8.14	6.64	6.33	.91	-
Business and Other [06]	5.87	4.78	4.56	.66	-
Managed Forest Land [07]	7.19	5.85	5.59	.80	-
Rec/Non Profit [08]	2.40	1.95	1.86	.27	-
Farm [09]	2.40	1.95	1.86	.27	-

Economic Development Area B		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
532		2023	2023	2024	2025	2026	2027	2028
Revenues								
Grants in Lieu of Taxes		442	-	-	-	-	-	-
Tax Requisitions		7,884	7,884	48,230	51,143	51,143	45,117	45,117
Total Revenues		8,326	7,884	48,230	51,143	51,143	45,117	45,117
Expenses								
Administration		2,640	2,642	474	474	474	474	474
Wages and Benefits		90	-	-	-	-	-	-
Operating		6,676	8,676	50,108	50,669	50,669	44,643	44,643
Total Expenses		9,406	11,318	50,582	51,143	51,143	45,117	45,117
Other								
Prior Year (Surplus)/Deficit		(3,435)	(3,434)	(2,352)	-	-	-	-
Total Other		(3,435)	(3,434)	(2,352)	-	-	-	-
Economic Development Area B (Surplus)/Deficit:		(2,355)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	37,229	45,275	43,271	7,032	43,635	36,603	520.52%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	37,229	45,275	43,271	7,032	43,635	36,603	520.52%
Limit by law	104,814	104,814	134,894	149,330	149,330		

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

	2020	2021	2022	2023	2024
Residential [01]	2.54	2.86	2.14	.31	-
Utilities [02]	8.89	9.99	7.48	1.10	-
Major Industry [04]	8.64	9.71	7.27	1.07	-
Light Industry [05]	8.64	9.71	7.27	1.07	-
Business and Other [06]	6.22	6.99	5.24	.77	-
Managed Forest Land [07]	7.62	8.57	6.41	.94	-
Rec/Non Profit [08]	2.54	2.86	2.14	.31	-
Farm [09]	2.54	2.85	2.14	.31	-

Economic Development Area D		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
533		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		7,032	7,032	43,635	45,997	45,997	41,029	41,029
Total Revenues		7,032	7,032	43,635	45,997	45,997	41,029	41,029
Expenses								
Administration		2,388	2,382	416	416	416	416	416
Wages and Benefits		90	-	-	-	-	-	-
Operating		5,605	7,605	45,129	45,581	45,581	40,613	40,613
Total Expenses		8,083	9,987	45,545	45,997	45,997	41,029	41,029
Other								
Prior Year (Surplus)/Deficit		(2,956)	(2,955)	(1,910)	-	-	-	-
Total Other		(2,956)	(2,955)	(1,910)	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(1,905)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	27,720	23,217	32,690	7,675	32,089	24,414	318.10%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	27,720	23,217	32,690	7,675	32,089	24,414	318.10%
Limit by law	117,879	117,879	153,160	171,446	171,446		

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

	2020	2021	2022	2023	2024
Residential [01]	2.45	1.94	2.10	.44	-
Utilities [02]	8.56	6.79	7.36	1.54	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	8.32	6.60	7.15	1.50	-
Business and Other [06]	5.99	4.75	5.15	1.08	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.45	1.94	2.10	.44	-

Economic Development Area E		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
534		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	7,680	7,675	32,089	32,090	32,090	27,897	27,897
	Total Revenues	7,680	7,675	32,089	32,090	32,090	27,897	27,897
Expenses								
	Administration	1,788	1,785	483	483	483	483	483
	Wages and Benefits	90	-	-	-	-	-	-
	Operating	6,845	8,845	33,515	31,607	31,607	27,414	27,414
	Total Expenses	8,723	10,630	33,998	32,090	32,090	27,897	27,897
Other								
	Prior Year (Surplus)/Deficit	(2,955)	(2,955)	(1,909)	-	-	-	-
	Total Other	(2,955)	(2,955)	(1,909)	-	-	-	-
Economic Development Area E (Surplus)/Deficit:		(1,912)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	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	46,216	47,249	52,140	10,269	53,632	43,363	422.27%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	46,216	47,249	52,140	10,269	53,632	43,363	422.27%
Limit by law	169,416	169,416	217,749	234,017	234,017		

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

	2020	2021	2022	2023	2024
Residential [01]	2.38	2.25	2.01	.37	-
Utilities [02]	8.32	7.87	7.02	1.29	-
Major Industry [04]	8.08	7.64	6.82	1.25	-
Light Industry [05]	8.08	7.64	6.82	1.25	-
Business and Other [06]	5.82	5.51	4.91	.90	-
Managed Forest Land [07]	7.13	6.74	6.02	1.11	-
Rec/Non Profit [08]	2.38	2.25	2.01	.37	-
Farm [09]	2.38	2.25	2.01	.37	-

Economic Development Area F		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
535		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		10,272	10,269	53,632	50,075	50,075	44,142	44,142
Total Revenues		10,272	10,269	53,632	50,075	50,075	44,142	44,142
Expenses								
Administration		2,796	2,790	569	569	569	569	569
Wages and Benefits		90	-	-	-	-	-	-
Operating		10,432	10,432	52,973	49,506	49,506	43,573	43,573
Total Expenses		13,318	13,222	53,542	50,075	50,075	44,142	44,142
Other								
Prior Year (Surplus)/Deficit		(2,953)	(2,953)	90	-	-	-	-
Total Other		(2,953)	(2,953)	90	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		93	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							15.04%
Area B - Halfmoon Bay							12.84%
Area D - Roberts Creek							9.77%
Area E - Elphinstone							7.59%
Area F - West Howe Sound							12.14%
Member Municipalities							
District of Sechelt							28.41%
Town of Gibsons							12.35%
shishálh Nation Government District							1.86%
Net Taxes Levied							100.00%
Limit by law	861,425	908,158	1,217,816	1,356,385	1,356,385		

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

	2020	2021	2022	2023	2024
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	Amended Budget	Financial Plan; Forecast Budget			
540		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Investment Income		51,988	-	-	-	-	-	-
Other Revenue		156,340	156,339	156,339	156,339	156,339	156,339	156,339
Total Revenues		208,328	156,339	156,339	156,339	156,339	156,339	156,339
Expenses								
Administration		5,908	5,912	6,055	6,055	6,055	6,055	6,055
Wages and Benefits		35,998	41,471	59,580	28,800	29,592	30,184	30,184
Operating		82,343	486,087	485,688	91,106	91,336	91,336	91,336
Total Expenses		124,249	533,470	551,323	125,961	126,983	127,575	127,575
Other								
Development of Land Held for Resale		5,912	103,912	104,055	14,055	14,055	14,055	14,055
Transfer to/(from) Reserves		78,164	(481,043)	(499,039)	16,323	15,301	14,709	14,709
Total Other		84,076	(377,131)	(394,984)	30,378	29,356	28,764	28,764
Hillside Development Project (Surplus)/Deficit:		(3)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	838,777	952,883	952,501	1,009,354	1,083,163	73,809	7.31%
Area D - Roberts Creek	483,430	559,899	601,140	656,690	704,710	48,020	7.31%
Area E - Elphinstone	431,270	500,421	542,961	600,808	644,742	43,934	7.31%
Area F - West Howe Sound	675,295	765,532	762,246	809,430	868,620	59,190	7.31%
Member Municipalities							
District of Sechelt	1,621,233	1,841,559	1,926,431	2,136,358	2,292,581	156,223	7.31%
Town of Gibsons	676,031	727,068	780,032	867,845	931,306	63,461	7.31%
shishálh Nation Government District	148,138	162,394	190,009	207,282	222,440	15,158	7.31%
Net Taxes Levied	4,874,173	5,509,756	5,755,320	6,287,766	6,747,563	459,797	7.31%
Limit by law	12,072,248	12,701,595	16,847,846	18,978,636	18,978,636		

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

	2020	2021	2022	2023	2024
Residential [01]	95.26	104.73	94.90	94.85	-
Utilities [02]	333.43	366.56	332.15	331.99	-
Major Industry [04]	323.90	356.08	322.66	322.51	-
Light Industry [05]	323.90	356.08	322.66	322.51	-
Business and Other [06]	233.40	256.59	232.51	232.39	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	95.26	104.69	94.87	94.83	-
Farm [09]	-	-	-	-	-

Community Recreation Facilities		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
615		2023	2023	2024	2025	2026	2027	2028
Revenues								
Grants in Lieu of Taxes		-	-	-	-	-	-	-
Tax Requisitions		6,287,761	6,287,766	6,747,563	7,143,052	7,285,405	7,393,479	7,414,657
Frontage & Parcel Taxes		1,698,378	1,698,073	1,698,073	1,698,073	118,005	-	-
User Fees & Service Charges		1,779,760	1,757,406	1,837,906	1,837,906	1,837,906	1,837,906	1,837,906
Investment Income		710,692	474,870	513,598	553,539	75,648	10,188	20,727
Other Revenue		31,963	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues		10,508,554	10,235,973	10,814,998	11,250,428	9,334,822	9,259,431	9,291,148
Expenses								
Administration		1,062,192	1,062,198	1,071,071	1,071,071	1,071,071	1,071,071	1,071,071
Wages and Benefits		3,788,618	3,801,596	4,157,657	4,404,630	4,506,038	4,593,462	4,593,462
Operating		1,965,547	1,942,175	2,233,691	2,051,549	2,052,325	2,054,400	2,043,502
Debt Charges - Interest		924,660	928,413	1,049,886	1,085,753	327,188	266,006	252,101
Amortization of Tangible Capital Assets		1,044,934	951,368	1,033,297	1,033,297	1,033,297	1,033,297	1,033,297
Total Expenses		8,785,951	8,685,750	9,545,602	9,646,300	8,989,919	9,018,236	8,993,433
Other								
Capital Expenditures (Excluding Wages)		589,914	8,105,345	8,778,937	2,411,400	1,094,200	581,100	2,498,800
Proceeds from Long Term Debt		-	(5,997,292)	(5,979,692)	(900,000)	(720,000)	-	(1,254,600)
Debt Principal Repayment		1,248,276	1,293,862	1,441,750	1,704,701	1,009,030	984,721	1,080,772
Transfer to/(from) Reserves		1,194,242	(886,217)	(1,932,962)	(500,275)	(5,030)	(291,329)	(993,960)
Transfer to/(from) Appropriated Surplus		30,177	(9,500)	(251,997)	-	-	-	-
Transfer to/(from) Other Funds		(295,070)	(4,607)	246,657	(78,401)	-	-	-
Unfunded Amortization		(1,044,934)	(951,368)	(1,033,297)	(1,033,297)	(1,033,297)	(1,033,297)	(1,033,297)
Total Other		1,722,605	1,550,223	1,269,396	1,604,128	344,903	241,195	297,715
Community Recreation Facilities (Surplus)/Deficit:		2	-	-	-	-	-	-

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
		2023	2023	2024	2025	2026	2027	2028
CP1151	Capital Renewal Fund (GACC)	7,169	318,900	1,150,212	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	116,591	457,680	514,524	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	99	768,876	672,636	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	6,050	245,327	397,056	-	-	-	-
CP1256	SAC Sprinkler System Replacement	305,722	801,576	495,852	-	-	-	-
CP1289	Fall Protection Systems Upgrades	56,486	60,000	-	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	2,928	2,928	-	-	-	-
CP1302	Condenser, Heat Exchanger, and Pump Replacement (GACC)	-	917,604	900,000	-	-	-	-
CP1309	Health & Safety Requirments	-	126,504	121,920	-	-	-	-
CP1328	Domestic Hot Water System	97,800	113,076	15,276	-	-	-	-
CP1329	Water Management Plan Implementation- Water Treatment Equipment	-	9,504	540	-	-	-	-
CP1346	GACC Zamboni Replacement	-	321,996	321,996	-	-	-	-
CP1347	GACC Package Rooftop Unit Replacement	-	375,000	375,000	-	-	-	-
CP1348	Fitness Equipment Replacement	-	130,200	130,200	-	-	-	-
CP1349	GACC Roof Replacement	-	2,899,896	2,899,896	-	-	-	-
CP1350	SAC Roof Replacement	-	556,296	556,296	-	-	-	-
CP1381	Capital Renewal Fund (SAC)	-	-	36,096	-	-	-	-
CP1393	SAC Heat Pump Replacement	-	-	188,496	-	-	-	-
Capital Projects Total:		589,917	8,105,363	8,778,924				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	468,786	576,433	594,736	610,918	651,791	40,873	6.69%
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	468,786	576,433	594,736	610,918	651,791	40,873	6.69%
Limit by law	978,948	1,025,190	1,480,947	1,603,434	1,603,434		

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

	2020	2021	2022	2023	2024
Residential [01]	66.20	77.61	68.34	65.20	-
Utilities [02]	231.68	271.65	239.20	228.21	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	225.06	263.89	232.37	221.69	-
Business and Other [06]	162.18	190.16	167.44	159.74	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	66.20	77.61	68.34	65.20	-
Farm [09]	-	-	-	-	-

Pender Harbour Pool		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
625		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		610,920	610,918	651,791	683,724	697,611	707,986	707,986
Frontage & Parcel Taxes		48,528	48,519	48,519	48,519	48,519	48,519	48,519
User Fees & Service Charges		71,941	90,100	90,100	90,100	90,100	90,100	90,100
Investment Income		51,072	19,323	21,258	23,270	25,363	27,539	29,803
Other Revenue		761	-	-	-	-	-	-
Total Revenues		783,222	768,860	811,668	845,613	861,593	874,144	876,408
Expenses								
Administration		69,588	69,586	86,553	86,553	86,553	86,553	86,553
Wages and Benefits		400,944	441,598	472,951	504,884	518,771	529,146	529,146
Operating		125,768	164,834	159,769	157,387	157,387	157,387	157,387
Debt Charges - Interest		19,464	19,466	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets		102,243	97,998	100,302	100,302	100,302	100,302	100,302
Total Expenses		718,007	793,482	839,041	868,592	882,479	892,854	892,854
Other								
Capital Expenditures (Excluding Wages)		10,572	34,437	33,865	10,000	10,000	10,000	10,000
Debt Principal Repayment		48,372	48,376	50,311	52,323	54,416	56,592	58,856
Transfer to/(from) Reserves		108,432	(9,437)	(11,247)	15,000	15,000	15,000	15,000
Transfer to/(from) Appropriated Surplus		-	-	-	-	-	-	-
Transfer to/(from) Other Funds		88	-	-	-	-	-	-
Unfunded Amortization		(102,243)	(97,998)	(100,302)	(100,302)	(100,302)	(100,302)	(100,302)
Total Other		65,221	(24,622)	(27,373)	(22,979)	(20,886)	(18,710)	(16,446)
Pender Harbour Pool (Surplus)/Deficit:		6	-	-	-	-	-	-

Capital Project Summary

Pender Harbour Pool		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
625		2023	2023	2024	2025	2026	2027	2028
CP1063	Annual Gym Equipment Replacement (Base)	10,572	24,432	23,868	9,996	9,996	9,996	9,996
CP1330	Storage Container	-	9,996	9,996	-	-	-	-
Capital Projects Total:		10,572	34,428	33,864	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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	7,540	438	431	11,032	7,870	(3,162) (28.66%)	15.32%
Area B - Halfmoon Bay	6,847	393	360	9,421	6,721	(2,700) (28.66%)	13.08%
Area D - Roberts Creek	5,109	307	272	7,167	5,113	(2,054) (28.66%)	9.95%
Area E - Elphinstone	3,951	232	209	5,568	3,972	(1,596) (28.66%)	7.73%
Area F - West Howe Sound	6,778	407	350	8,906	6,354	(2,552) (28.65%)	12.37%
Member Municipalities							
District of Sechelt	14,147	818	759	20,842	14,869	(5,973) (28.66%)	28.95%
Town of Gibsons	6,637	379	334	9,059	6,463	(2,596) (28.66%)	12.58%
shíshálh Nation Government District							
Net Taxes Levied	51,010	2,975	2,715	71,996	51,362	(20,634) (28.66%)	100.00%
Limit by law	1,898,918	1,898,918	2,547,346	2,840,062	2,840,062		

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

	2020	2021	2022	2023	2024
Residential [01]	.35	.02	.01	.32	-
Utilities [02]	1.22	.07	.05	1.12	-
Major Industry [04]	1.19	.07	.05	1.09	-
Light Industry [05]	1.19	.07	.05	1.09	-
Business and Other [06]	.85	.05	.03	.78	-
Managed Forest Land [07]	1.05	.06	.04	.96	-
Rec/Non Profit [08]	.35	.02	.01	.32	-
Farm [09]	.35	.02	.01	.32	-

School Facilities - Joint Use		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
630		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	72,000	71,996	51,362	51,494	51,587	51,659	51,659
	Investment Income	373	-	-	-	-	-	-
	Total Revenues	72,373	71,996	51,362	51,494	51,587	51,659	51,659
Expenses								
	Administration	564	564	3,222	3,222	3,222	3,222	3,222
	Wages and Benefits	3,050	3,041	3,290	3,422	3,515	3,587	3,587
	Operating	18,515	44,850	44,850	44,850	44,850	44,850	44,850
	Total Expenses	22,129	48,455	51,362	51,494	51,587	51,659	51,659
Other								
	Transfer to/(from) Reserves	26,705	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	23,540	23,541	-	-	-	-	-
	Total Other	50,245	23,541	-	-	-	-	-
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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	154,212	170,957	181,613	198,661	208,896	10,235	5.15%
Area F - West Howe Sound	264,590	300,184	303,594	317,783	334,154	16,371	5.15%
Member Municipalities							
District of Sechelt							
Town of Gibsons	259,083	279,529	290,213	323,243	339,895	16,652	5.15%
shishálh Nation Government District							
Net Taxes Levied	677,885	750,669	775,420	839,687	882,945	43,258	5.15%
Limit by law	1,493,755	1,493,755	1,930,488	2,139,165	2,139,165		

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

	2020	2021	2022	2023	2024
Residential [01]	13.61	14.28	11.68	11.41	-
Utilities [02]	47.63	49.99	40.87	39.92	-
Major Industry [04]	46.27	48.56	39.70	38.78	-
Light Industry [05]	46.27	48.56	39.70	38.78	-
Business and Other [06]	33.34	34.99	28.61	27.95	-
Managed Forest Land [07]	40.83	42.85	35.03	34.22	-
Rec/Non Profit [08]	13.61	14.28	11.68	11.41	-
Farm [09]	13.61	14.28	11.68	11.40	-

Gibsons & Area Library		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
640		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		839,688	839,687	882,945	883,211	883,403	883,546	883,546
Investment Income		14,871	-	-	-	-	-	-
Total Revenues		854,559	839,687	882,945	883,211	883,403	883,546	883,546
Expenses								
Administration		48,444	48,446	57,951	57,951	57,951	57,951	57,951
Wages and Benefits		5,142	8,620	6,672	6,938	7,130	7,273	7,273
Operating		831,016	817,563	858,007	858,007	858,007	858,007	858,007
Debt Charges - Interest		-	-	-	-	-	-	-
Amortization of Tangible Capital Assets		52,181	52,182	52,180	52,180	52,180	52,180	52,180
Total Expenses		936,783	926,811	974,810	975,076	975,268	975,411	975,411
Other								
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		54,899	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to/(from) Other Funds		(84,944)	(84,942)	(89,685)	(89,685)	(89,685)	(89,685)	(89,685)
Unfunded Amortization		(52,181)	(52,182)	(52,180)	(52,180)	(52,180)	(52,180)	(52,180)
Total Other		(82,226)	(87,124)	(91,865)	(91,865)	(91,865)	(91,865)	(91,865)
Gibsons & Area Library (Surplus)/Deficit:		(2)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	53,341	52,828	54,902	58,861	65,298	6,437	10.94%
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	53,341	52,828	54,902	58,861	65,298	6,437	10.94%
Limit by law	81,911	85,895	123,056	132,328	132,328		

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

	2020	2021	2022	2023	2024
Residential [01]	2.47	2.34	1.72	1.71	-
Utilities [02]	8.63	8.18	6.00	5.97	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	8.39	7.95	5.83	5.80	-
Business and Other [06]	6.04	5.73	4.20	4.18	-
Managed Forest Land [07]	7.40	7.01	5.15	5.12	-
Rec/Non Profit [08]	2.47	2.34	1.72	1.71	-
Farm [09]	2.47	2.34	1.72	1.71	-

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
643		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	58,860	58,861	65,298	67,002	67,002	67,002	67,002
	Total Revenues	58,860	58,861	65,298	67,002	67,002	67,002	67,002
Expenses								
	Administration	3,408	3,412	3,696	3,696	3,696	3,696	3,696
	Operating	55,449	55,449	61,602	63,306	63,306	63,306	63,306
	Total Expenses	58,857	58,861	65,298	67,002	67,002	67,002	67,002
Egmont/Pender Harbour Library Service (Surplus)/Deficit:		(3)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	150,433	156,463	161,380	172,985	181,655	8,670	5.01%
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	150,433	156,463	161,380	172,985	181,655	8,670	5.01%
Limit by law	311,706	311,706	434,429	481,210	481,210		

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

	2020	2021	2022	2023	2024
Residential [01]	8.23	8.30	6.43	6.27	-
Utilities [02]	28.81	29.04	22.50	21.93	-
Major Industry [04]	27.98	28.21	21.85	21.31	-
Light Industry [05]	27.98	28.21	21.85	21.31	-
Business and Other [06]	20.17	20.33	15.75	15.35	-
Managed Forest Land [07]	24.69	24.89	19.28	18.80	-
Rec/Non Profit [08]	8.23	8.30	6.43	6.27	-
Farm [09]	8.23	8.30	6.43	6.27	-

Halfmoon Bay Library Service		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
645		2023	2023	2024	2025	2026	2027	2028
Revenues								
Grants in Lieu of Taxes		1	-	-	-	-	-	-
Tax Requisitions		172,980	172,985	181,655	186,700	186,700	186,700	186,700
Total Revenues		172,981	172,985	181,655	186,700	186,700	186,700	186,700
Expenses								
Administration		10,044	10,042	10,860	10,860	10,860	10,860	10,860
Operating		162,946	162,945	170,796	175,840	175,840	175,840	175,840
Total Expenses		172,990	172,987	181,656	186,700	186,700	186,700	186,700
Other								
Prior Year (Surplus)/Deficit		(2)	(2)	(1)	-	-	-	-
Total Other		(2)	(2)	(1)	-	-	-	-
Halfmoon Bay Library Service (Surplus)/Deficit:		7	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	182,787	197,380	196,193	216,173	216,932	759	0.35%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	182,787	197,380	196,193	216,173	216,932	759	0.35%
Limit by law	379,970	379,970	489,616	541,603	541,603		

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

	2020	2021	2022	2023	2024
Residential [01]	12.91	12.84	9.93	9.88	-
Utilities [02]	45.17	44.94	34.74	34.58	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	31.62	31.45	24.32	24.20	-
Managed Forest Land [07]	38.72	38.52	29.78	29.64	-
Rec/Non Profit [08]	12.91	12.84	9.93	9.88	-
Farm [09]	12.90	12.84	9.93	9.88	-

Roberts Creek Library Service		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
646		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	216,168	216,173	216,932	218,925	218,925	218,925	218,925
	Total Revenues	216,168	216,173	216,932	218,925	218,925	218,925	218,925
Expenses								
	Administration	12,492	12,486	7,914	7,914	7,914	7,914	7,914
	Operating	118,745	118,745	119,333	121,326	121,326	121,326	121,326
	Total Expenses	131,237	131,231	127,247	129,240	129,240	129,240	129,240
Other								
	Transfer to/(from) Other Funds	84,944	84,942	89,685	89,685	89,685	89,685	89,685
	Total Other	84,944	84,942	89,685	89,685	89,685	89,685	89,685
Roberts Creek Library Service (Surplus)/Deficit:		13	-	-	-	-	-	-



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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	20,489	22,136	26,605	25,993	27,873	1,880	7.23%
Area B - Halfmoon Bay	18,606	19,844	22,276	22,196	23,802	1,606	7.24%
Area D - Roberts Creek	13,883	15,533	16,826	16,886	18,108	1,222	7.24%
Area E - Elphinstone	10,735	11,724	12,928	13,118	14,067	949	7.23%
Area F - West Howe Sound	18,419	20,586	21,611	20,984	22,502	1,518	7.23%
Member Municipalities							
District of Sechelt	38,440	41,361	46,873	49,107	52,660	3,553	7.24%
Town of Gibsons	18,035	19,170	20,658	21,345	22,889	1,544	7.23%
shíshálh Nation Government District	2,976	3,190	3,360	3,218	3,451	233	7.24%
Net Taxes Levied	141,582	153,544	171,136	172,848	185,352	12,504	7.23%
Limit by law	698,583	698,583	936,782	1,043,373	1,043,373		

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

	2020	2021	2022	2023	2024
Residential [01]	.95	.98	.83	.75	-
Utilities [02]	3.32	3.43	2.91	2.64	-
Major Industry [04]	3.22	3.33	2.83	2.56	-
Light Industry [05]	3.22	3.33	2.83	2.56	-
Business and Other [06]	2.32	2.40	2.04	1.85	-
Managed Forest Land [07]	2.84	2.94	2.49	2.26	-
Rec/Non Profit [08]	.95	.98	.83	.75	-
Farm [09]	.95	.98	.83	.75	-

Museum Service		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
648		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	172,848	172,848	185,352	185,352	185,352	185,352	185,352
	Total Revenues	172,848	172,848	185,352	185,352	185,352	185,352	185,352
Expenses								
	Administration	10,704	10,698	10,807	10,807	10,807	10,807	10,807
	Operating	162,151	162,150	174,545	174,545	174,545	174,545	174,545
	Total Expenses	172,855	172,848	185,352	185,352	185,352	185,352	185,352
Museum Service (Surplus)/Deficit:		7	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	429,268	464,859	539,379	653,596	668,182	14,586	2.23%
Area B - Halfmoon Bay	389,814	416,725	451,608	558,124	570,579	12,455	2.23%
Area D - Roberts Creek	290,863	326,190	341,131	424,608	434,084	9,476	2.23%
Area E - Elphinstone	224,912	246,199	262,091	329,863	337,225	7,362	2.23%
Area F - West Howe Sound	385,895	432,302	438,124	527,656	539,432	11,776	2.23%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shishálh Nation Government District							
Net Taxes Levied	1,720,751	1,886,276	2,032,333	2,493,848	2,549,501	55,653	2.23%
Limit by law	4,129,817	4,129,817	5,554,997	6,075,337	6,075,337		

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

	2020	2021	2022	2023	2024
Residential [01]	19.85	20.57	16.85	18.94	-
Utilities [02]	69.47	71.99	58.98	66.29	-
Major Industry [04]	67.48	69.94	57.30	64.39	-
Light Industry [05]	67.48	69.94	57.30	64.39	-
Business and Other [06]	48.63	50.40	41.29	46.40	-
Managed Forest Land [07]	59.54	61.71	50.56	56.82	-
Rec/Non Profit [08]	19.85	20.57	16.85	18.94	-
Farm [09]	19.85	20.57	16.85	18.94	-

Community Parks		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
650		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		2,493,847	2,497,804	2,549,501	2,530,559	2,770,619	2,918,140	2,895,574
Government Transfers		56,868	1,933,631	1,892,786	-	-	-	-
User Fees & Service Charges		34,657	75,600	41,600	41,600	41,600	41,600	41,600
Investment Income		72,839	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		28,776	-	-	-	-	-	-
Other Revenue		17,642	11,100	11,100	11,100	11,100	11,100	11,100
Total Revenues		2,704,629	4,518,135	4,494,987	2,583,259	2,823,319	2,970,840	2,948,274
Expenses								
Administration		290,244	290,239	320,638	320,638	320,638	320,638	320,638
Wages and Benefits		1,041,957	1,101,788	1,161,363	1,181,392	1,213,879	1,238,157	1,238,157
Operating		852,709	865,351	843,556	665,936	691,504	685,193	674,628
Debt Charges - Interest		3,395	3,183	2,956	2,225	1,459	649	2,093
Amortization of Tangible Capital Assets		187,666	256,933	188,665	188,665	188,665	188,665	188,665
Total Expenses		2,375,971	2,517,494	2,517,178	2,358,856	2,416,145	2,433,302	2,424,181
Other								
Capital Expenditures (Excluding Wages)		163,790	4,679,349	4,731,667	1,560,700	540,100	465,100	777,500
Proceeds from Sale of TCA		(41,757)	-	-	-	-	-	-
Proceeds from Long Term Debt		(69,158)	(1,478,233)	(1,483,207)	-	-	(103,600)	-
Debt Principal Repayment		16,404	16,765	12,519	13,250	186,477	310,474	299,106
Transfer to/(from) Reserves		439,262	(225,851)	(258,437)	(1,157,580)	(130,738)	54,229	(363,848)
Transfer to/(from) Appropriated Surplus		(12,037)	(248,395)	(233,113)	-	-	-	-
Transfer to/(from) Other Funds		(8,938)	(486,061)	(602,955)	(3,302)	-	-	-
Transfer to/(from) Accumulated Surplus		28,776	-	-	-	-	-	-
Unfunded Amortization		(187,666)	(256,933)	(188,665)	(188,665)	(188,665)	(188,665)	(188,665)
Total Other		328,676	2,000,641	1,977,809	224,403	407,174	537,538	524,093
Community Parks (Surplus)/Deficit:		18	-	-	-	-	-	-

Capital Project Summary

Community Parks		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
650		2023	2023	2024	2025	2026	2027	2028
CP1032	Coopers Green Park Hall & Parking-Design Plans	536	40,392	40,392	-	-	-	-
CP1222	Parks Building (Partial Replacement / Upgrade)	-	300,000	-	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	41,840	153,192	413,436	-	-	-	-
CP1341	Halfmoon Bay Community Hall	85,642	3,411,972	3,347,196	-	-	-	-
CP1354	Solid Waste Bylaw Implementation- Parks	32,020	80,568	46,152	-	-	-	-
CP1359	Rosemary Lane (Keats Island) Erosion Mitigation	3,750	60,000	56,256	-	-	-	-
CP1370	Coopers Green Park Enhancements	-	633,240	633,240	-	-	-	-
CP1394	Cliff Gilker Sports Field Irrigation System	-	-	195,000	-	-	-	-
Capital Projects Total:		163,788	4,679,364	4,731,672				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	7,625	16,244	17,782	20,210	41,343	21,133	104.57% 33.80%
Area D - Roberts Creek	4,207	9,120	10,719	12,590	25,754	13,164	104.56% 21.05%
Area E - Elphinstone	3,752	8,145	9,675	11,517	23,560	12,043	104.57% 19.26%
Area F - West Howe Sound	5,872	12,457	13,577	15,479	31,665	16,186	104.57% 25.89%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
shíshálh Nation Government District							
Net Taxes Levied	21,456	45,966	51,752	59,796	122,322	62,526	104.57% 100.00%
Limit by law	547,965	547,965	719,951	798,416	798,416		

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

	2020	2021	2022	2023	2024
Residential [01]	.83	1.70	1.69	1.81	-
Utilities [02]	2.90	5.96	5.92	6.35	-
Major Industry [04]	2.82	5.79	5.75	6.17	-
Light Industry [05]	2.82	5.79	5.75	6.17	-
Business and Other [06]	2.03	4.18	4.14	4.44	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	.83	1.70	1.69	1.81	-
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
665		2023	2023	2024	2025	2026	2027	2028
Revenues								
Tax Requisitions		59,796	59,839	122,322	54,117	54,872	55,440	55,440
Investment Income		15,888	-	-	-	-	-	-
Total Revenues		75,684	59,839	122,322	54,117	54,872	55,440	55,440
Expenses								
Administration		12,036	12,037	8,871	8,871	8,871	8,871	8,871
Wages and Benefits		11,840	26,122	30,210	27,538	28,293	28,861	28,861
Operating		483	32,212	67,212	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets		79,260	99,607	79,260	79,260	79,260	79,260	79,260
Total Expenses		103,619	169,978	185,553	123,377	124,132	124,700	124,700
Other								
Capital Expenditures (Excluding Wages)		24,932	600,860	584,183	-	-	-	-
Transfer to/(from) Reserves		35,602	(92,089)	(127,324)	10,000	10,000	10,000	10,000
Transfer to/(from) Appropriated Surplus		7,468	7,468	69,264	-	-	-	-
Transfer to/(from) Other Funds		(84,645)	(526,771)	(510,094)	-	-	-	-
Unfunded Amortization		(79,260)	(99,607)	(79,260)	(79,260)	(79,260)	(79,260)	(79,260)
Total Other		(95,903)	(110,139)	(63,231)	(69,260)	(69,260)	(69,260)	(69,260)
Bicycle & Walking Paths (Surplus)/Deficit:		(67,968)	-	-	-	-	-	-

Capital Project Summary

Bicycle & Walking Paths		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
665		2023	2023	2024	2025	2026	2027	2028
CP1360 Lower Road Retaining Wall		24,932	600,864	584,184	-	-	-	-
Capital Projects Total:		24,932	600,864	584,184				

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	11,592	14,195	14,580	14,398	12,484	(1,914) (13.29%)	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	11,592	14,195	14,580	14,398	12,484	(1,914) (13.29%)	100.00%
Limit by law	150,244	150,244	215,279	231,496	231,496		

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

	2020	2021	2022	2023	2024
Residential [01]	1.54	1.79	1.57	1.45	-
Utilities [02]	5.39	6.27	5.51	5.07	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.23	6.10	5.35	4.92	-
Business and Other [06]	3.77	4.39	3.85	3.55	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.54	1.79	1.57	1.45	-
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
667		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	14,400	14,442	12,484	12,753	12,946	13,093	13,093
	Investment Income	6,250	-	-	-	-	-	-
	Total Revenues	20,650	14,442	12,484	12,753	12,946	13,093	13,093
Expenses								
	Administration	2,220	2,221	1,539	1,539	1,539	1,539	1,539
	Wages and Benefits	3,041	8,021	6,745	7,014	7,207	7,354	7,354
	Operating	261	4,200	4,200	4,200	4,200	4,200	4,200
	Amortization of Tangible Capital Assets	6,348	6,231	6,349	6,349	6,349	6,349	6,349
	Total Expenses	11,870	20,673	18,833	19,102	19,295	19,442	19,442
Other								
	Transfer to/(from) Reserves	15,128	-	-	-	-	-	-
	Unfunded Amortization	(6,348)	(6,231)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
	Total Other	8,780	(6,231)	(6,349)	(6,349)	(6,349)	(6,349)	(6,349)
Area A Bicycle & Walking Paths (Surplus)/Deficit:		-	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	25,604	22,714	24,380	29,626	32,925	3,299	11.14%
Area B - Halfmoon Bay	23,251	20,362	20,413	25,299	28,116	2,817	11.13%
Area D - Roberts Creek	17,349	15,939	15,419	19,247	21,390	2,143	11.13%
Area E - Elphinstone	13,415	12,030	11,847	14,952	16,617	1,665	11.14%
Area F - West Howe Sound	16,248	14,691	13,395	16,482	18,317	1,835	11.13%
Member Municipalities							
District of Sechelt	48,036	42,441	42,953	55,972	62,204	6,232	11.13%
Town of Gibsons	22,538	19,670	18,931	24,329	27,038	2,709	11.13%
shishálh Nation Government District	3,718	3,273	3,079	3,668	4,076	408	11.12%
Net Taxes Levied	170,160	151,121	150,416	189,574	210,682	21,108	11.13%
Limit by law	2,000,884	2,000,884	2,685,264	3,001,407	3,001,407		

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

	2020	2021	2022	2023	2024
Residential [01]	1.18	1.01	.76	.86	-
Utilities [02]	4.14	3.52	2.67	3.00	-
Major Industry [04]	4.03	3.42	2.59	2.92	-
Light Industry [05]	4.03	3.42	2.59	2.92	-
Business and Other [06]	2.90	2.46	1.87	2.10	-
Managed Forest Land [07]	3.55	3.02	2.29	2.58	-
Rec/Non Profit [08]	1.18	1.01	.76	.86	-
Farm [09]	1.18	1.01	.76	.86	-

Regional Recreation Programs		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
670		2023	2023	2024	2025	2026	2027	2028
Revenues								
	Tax Requisitions	189,576	189,574	210,682	204,714	204,807	204,879	204,879
	User Fees & Service Charges	-	2,119	20,019	30,319	30,319	30,319	30,319
	Investment Income	4,424	-	-	-	-	-	-
	Total Revenues	194,000	191,693	230,701	235,033	235,126	235,198	235,198
Expenses								
	Administration	10,368	10,372	12,911	12,911	12,911	12,911	12,911
	Wages and Benefits	1,846	3,041	3,290	3,422	3,515	3,587	3,587
	Operating	166,639	178,280	214,500	218,700	218,700	218,700	218,700
	Total Expenses	178,853	191,693	230,701	235,033	235,126	235,198	235,198
Other								
	Transfer to/(from) Reserves	15,142	-	-	-	-	-	-
	Total Other	15,142	-	-	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		(5)	-	-	-	-	-	-

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	2020	2021	2022	2023	2024	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	30,256	28,888	31,769	30,898	34,850	3,952	12.79%
Area B - Halfmoon Bay	27,475	25,897	26,599	26,385	29,759	3,374	12.79%
Area D - Roberts Creek	20,501	20,271	20,092	20,073	22,640	2,567	12.79%
Area E - Elphinstone	15,852	15,300	15,437	15,594	17,588	1,994	12.79%
Area F - West Howe Sound	27,199	26,865	25,805	24,945	28,135	3,190	12.79%
Member Municipalities							
District of Sechelt	56,764	53,977	55,970	58,375	65,840	7,465	12.79%
Town of Gibsons	26,633	25,017	24,668	25,373	28,618	3,245	12.79%
shíshálh Nation Government District	4,394	4,163	4,012	3,825	4,314	489	12.78%
Net Taxes Levied	209,075	200,378	204,351	205,468	231,746	26,278	12.79%
Limit by law	558,866	558,866	749,425	834,698	834,698		

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

	2020	2021	2022	2023	2024
Residential [01]	1.40	1.28	.99	.90	-
Utilities [02]	4.90	4.47	3.47	3.13	-
Major Industry [04]	4.76	4.35	3.37	3.04	-
Light Industry [05]	4.76	4.35	3.37	3.04	-
Business and Other [06]	3.43	3.13	2.43	2.19	-
Managed Forest Land [07]	4.20	3.83	2.98	2.69	-
Rec/Non Profit [08]	1.40	1.28	.99	.90	-
Farm [09]	1.40	1.28	.99	.90	-

Dakota Ridge Recreation Service Area	Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
680	2023	2023	2024	2025	2026	2027	2028
Revenues							
Tax Requisitions	205,464	205,468	231,746	235,722	238,570	240,695	240,695
User Fees & Service Charges	28,871	38,000	38,000	38,000	38,000	38,000	38,000
Investment Income	17,360	-	-	-	-	-	-
Gain on Disposal of Tangible Assets	(700)	-	-	-	-	-	-
Other Revenue	-	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	250,995	245,468	271,746	275,722	278,570	280,695	280,695
Expenses							
Administration	26,712	26,715	25,754	25,754	25,754	25,754	25,754
Wages and Benefits	46,263	88,313	99,489	103,465	106,313	108,438	108,438
Operating	116,119	132,631	146,503	146,503	146,503	146,503	146,503
Amortization of Tangible Capital Assets	6,239	45,966	4,474	4,474	4,474	4,474	4,474
Total Expenses	195,333	293,625	276,220	280,196	283,044	285,169	285,169
Other							
Capital Expenditures (Excluding Wages)	34,428	33,872	-	-	-	-	-
Proceeds from Sale of TCA	(300)	-	-	-	-	-	-
Transfer to/(from) Reserves	28,480	(36,063)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus	(700)	-	-	-	-	-	-
Unfunded Amortization	(6,239)	(45,966)	(4,474)	(4,474)	(4,474)	(4,474)	(4,474)
Total Other	55,669	(48,157)	(4,474)	(4,474)	(4,474)	(4,474)	(4,474)
Dakota Ridge Recreation Service Area (Surplus)/Deficit:							
	7	-	-	-	-	-	-

Capital Project Summary

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Amended Budget	Financial Plan; Forecast Budget			
680		2023	2023	2024	2025	2026	2027	2028
CP1225	One-Time Minor Capital – Upgrades and Renewal	13,004	11,868	-	-	-	-	-
CP1246	Snowmobile Purchase	21,424	21,996	-	-	-	-	-
Capital Projects Total:		34,428	33,864					