

2022-2026

SUNSHINE COAST REGIONAL DISTRICT

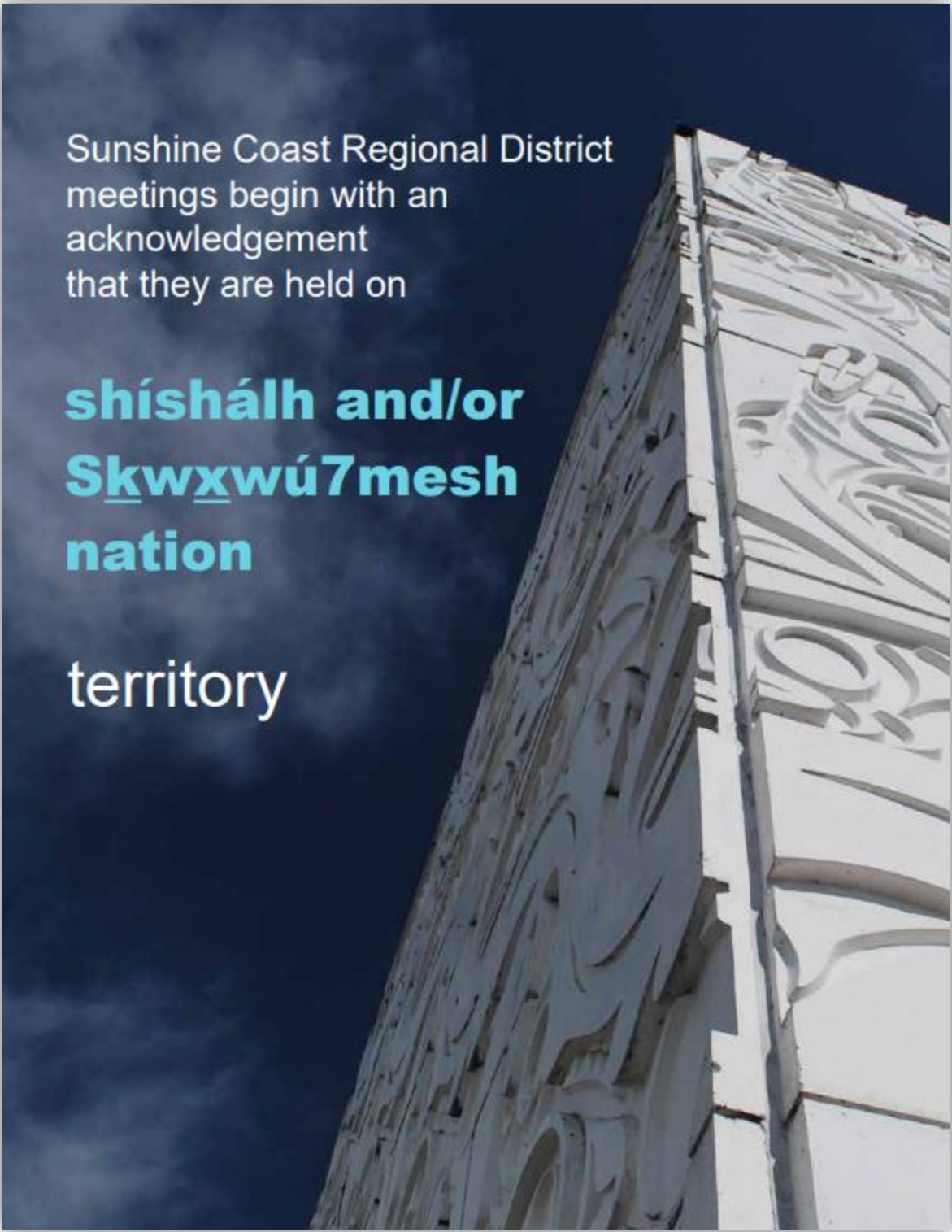
FINANCIAL PLAN



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Sunshine Coast Regional District
meetings begin with an
acknowledgement
that they are held on

**shíshálh and/or
Skwxwú7mesh
nation**

territory

A. Introduction & Get to know the SCRD



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 2019-2023 Strategic Plan was updated on October 14, 2021 and highlights five strategic focus areas: Engagement and Communication; Asset Stewardship, Advocacy, Working Together and Community Resilience and Climate Change Adaptation.

The 2022-2026 Financial Plan document provides an overview of the Sunshine Coast's governance structure, projects and initiatives being implemented in the community and the SCRD's financial planning process and financial policies which work toward financial sustainability. Financial information is a detailed Five-Year Financial Plan, including operational and capital plans for over 45 distinct services delivered by the SCRD.

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

This year, as part of the budget process, public engagement sessions have occurred along with a budget survey. As the process continues, further engagement sessions are planned along with 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 SCRD 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 SCRD
- Financial information based on Electoral Areas and Municipalities

The next, updated version of this document will be available at the beginning of April, subsequent to BC Assessment's release of the revised roll property assessments on March 31st.

The figures within this version of the document are reflective of the 2022 Completed roll assessment values released on December 31, 2021. Revised BC Assessment property values are expected to be received in April 2022. These will be integrated in the subsequent versions of the document.

SCRD Fast Facts



Governance

The SCRD provides Regional Government to over 30,000 people in three municipalities and five rural areas



Our History

The SCRD was incorporated in 1967 and was established to create partnerships between local governments on the Sunshine Coast.



Advancing Interests

The SCRD acts as 'a vehicle' to help advance the interests of the region as a whole



SCRD Board of Directors

The SCRD's Board is made up of nine directors. SCRD Board elections take place every four years.



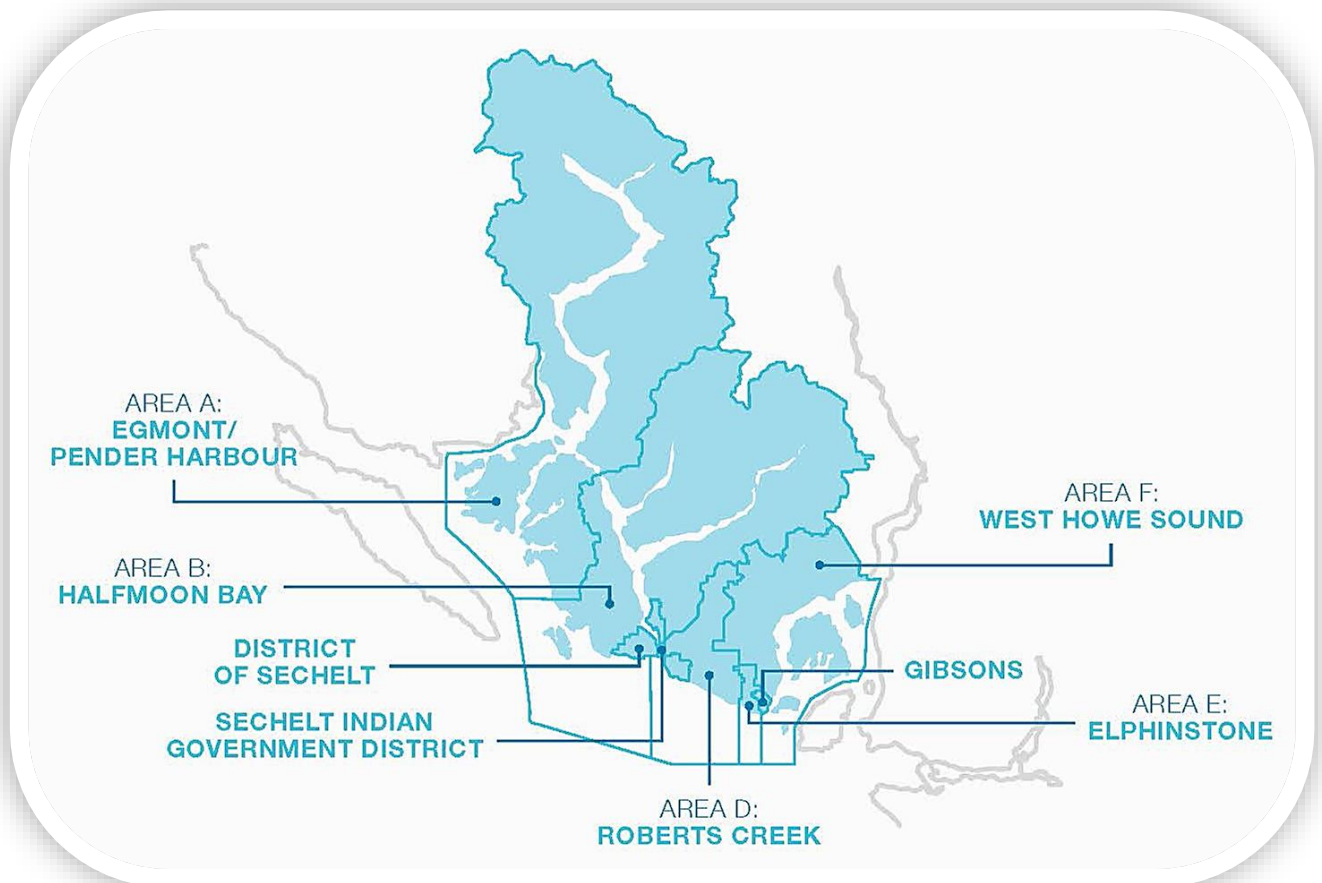
Providing Services

The SCRD provides services to municipalities and rural areas right across the Sunshine Coast. .



Strategic Plan

The SCRD follows a five-year Strategic Plan which guides decision making and allocation of resources



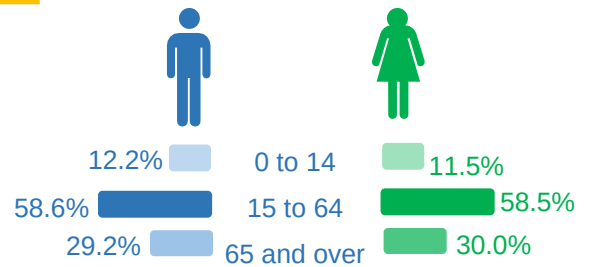
SCRD at a Glance

(Source: Statistics Canada, 2016 Census)



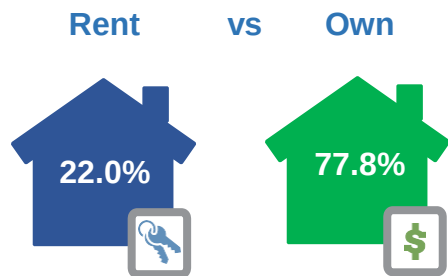
Population
32,191

Demographics by age and gender



Marital status

Married	48.6%
Single	19.5%
Common Law	12.4%
Divorced	9.0%
Widowed	7.0%
Separated	3.4%



Total Property Assessment Values

Rural Total	<u>\$11,126,870,129</u>
Municipal Total	<u>\$7,637,895,428</u>
SCRD Total	<u>\$18,764,765,557</u>

Source: BC Assessment (2022 completed roll)

Strategic Focus Areas

The 2019-2023 Strategic Plan reflects the collective vision of the SCRD Board of Directors and provides strategies to guide the SCRD's decisions and allocation of resources. The plan also supports and encourages collaboration among our partners and community stakeholders in the pursuit of Regional goals and aspirations.

Each expenditure outlined in the budget aligns with a focus area from the Strategic Plan.



Upcoming Projects

This year, SCRD staff will be working on over 200 projects along the Sunshine Coast. These projects range from the development of the Church Road Well to investments in volunteer fire departments on the Coast. A number of these projects are listed below with some covered more in-depth.



Church Road Well

Work on the Church Road Well Field will begin in early 2022 with work due to be completed by September 2022. Once in use, the Church Road Well will provide a projected additional supply just short of five million litres of water per day to the Chapman Water System. This project is estimated to cost 8.5 million dollars.



Fire department investments

In 2022, the SCRD will continue investing in public safety on the Sunshine Coast. This will include fire truck purchases for Halfmoon Bay and Gibsons volunteer fire departments. The redevelopment of the Halfmoon Bay Fire Hall will commence and there will be continued investment in wildfire preparedness for all volunteer fire departments.

Website redesign

The SCRD will move forward with a complete redesign of the organization's website. This project is due to be completed by the Summer of 2022. The new website will focus on service delivery, accessibility and will offer a far more improved user experience than the current website.





Sechelt Landfill

With the Sechelt Landfill due to close by 2025, a number of projects focused on the closure of the landfill and future waste disposal options on the Sunshine Coast will be worked on through 2022. These include a number of waste reduction programs and a \$100,000 contribution toward the post closure reserve fund for the landfill.

Transit Investments

Due to the COVID-19 pandemic, the Sunshine Coast's transit fleet requires extra cleaning and sanitization. This is expected to continue through 2022 and the cost for materials and staffing required to carry out this cleaning is in excess of \$100,000. In addition to this, regular fleet maintenance and the purchase of a garage hoist is required for 2022.



North & South Pender Water Main Replacements

A number of water main replacements will be carried out in the North and South Pender water service areas. These replacements will be an upgrade of the current water mains and are required to increase reliability of the system and to reduce leaks in the community.

SCRD 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 from that service. Some of the services provided by the SCRD involve all Electoral Areas and Municipalities while others pertain to specific areas.



General Government Services

- Administration
- Finance
- Building Maintenance
- Human Resources
- Information Services
- Feasibility Studies
- Hospital District Admin
- Grants in Aid
- Elections



Protective Services

- Bylaw Enforcement
- Smoke Control
- Fire Protection
- 9-1-1 Emergency Telephone
- Emergency Planning
- Animal Control



Recreation & Cultural Services

- Pender Harbour Pool
- School Facilities
- Gibsons & Area Library
- Museum Funding
- Library Funding
- Community Recreation Facilities
- Community Parks
- Bicycle & Walking Parks
- Regional Recreation Programs
- Dakota Ridge Winter Recreation



Transportation Services

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



Environmental Services

- Regional Solid Waste
- Refuse Collection



Water Services

- Regional Water Services
- North Pender Water Service
- South Pender Water Service
- Wastewater Treatment Plants



Public Health Services

- Cemeteries
- Pender Harbour Health Clinic



Planning & Development Services

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

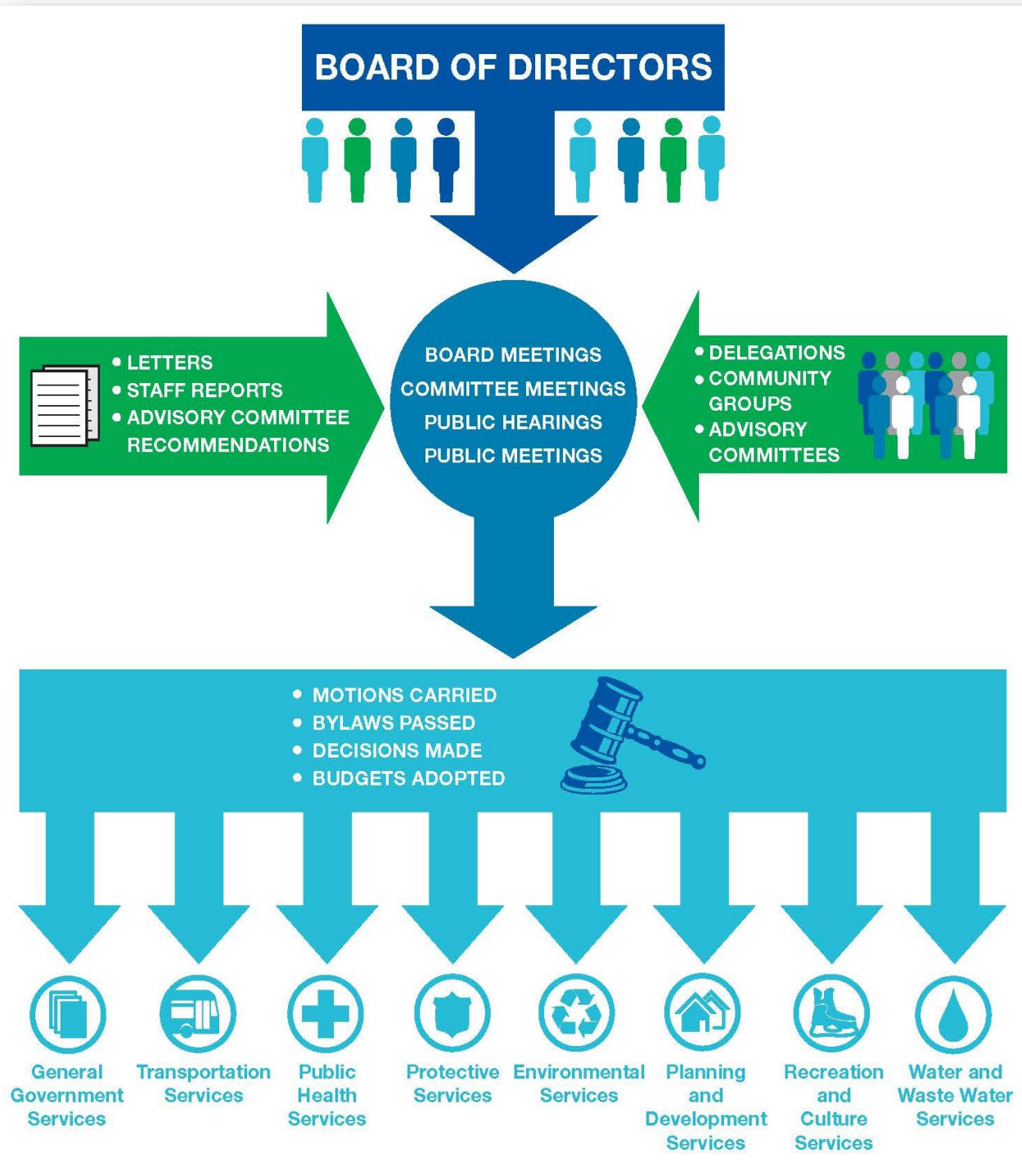


Additional Responsibilities

- Hillside Industrial Park
- Regional Hospital District

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.



Sunshine Coast Regional District Board of Directors



Darnelda Siegers,
Chair
Director
District of Sechelt

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

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

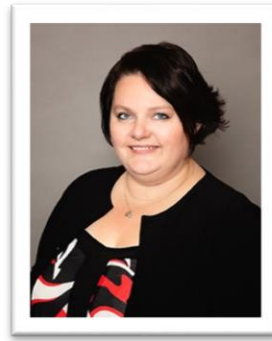
Every November, a Chair and Vice-Chair are elected from among the nine Directors. The Chair is then responsible for selecting the Chairs for the Standing Committees of the Board.



Donna McMahon
Vice-Chair
Director Elphinstone
(Area E)



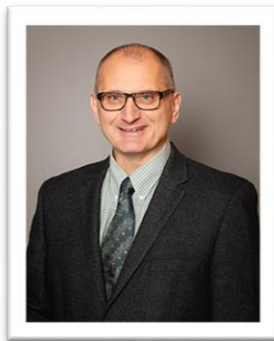
Leonard Lee
Director
Egmont/Pender
Harbour
(Area A)



Lori Pratt
Director, Halfmoon
Bay
(Area B)



Andreas Tize
Director
Roberts Creek
(Area D)



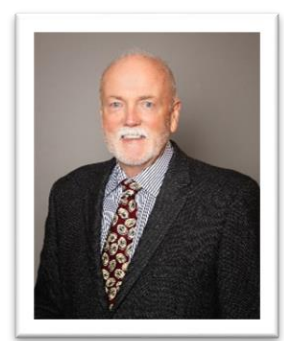
Mark Hiltz
Director
West Howe Sound
(Area F)



Selina August
Director
Sechelt Indian
Government District



Alton Toth
Director
District of Sechelt

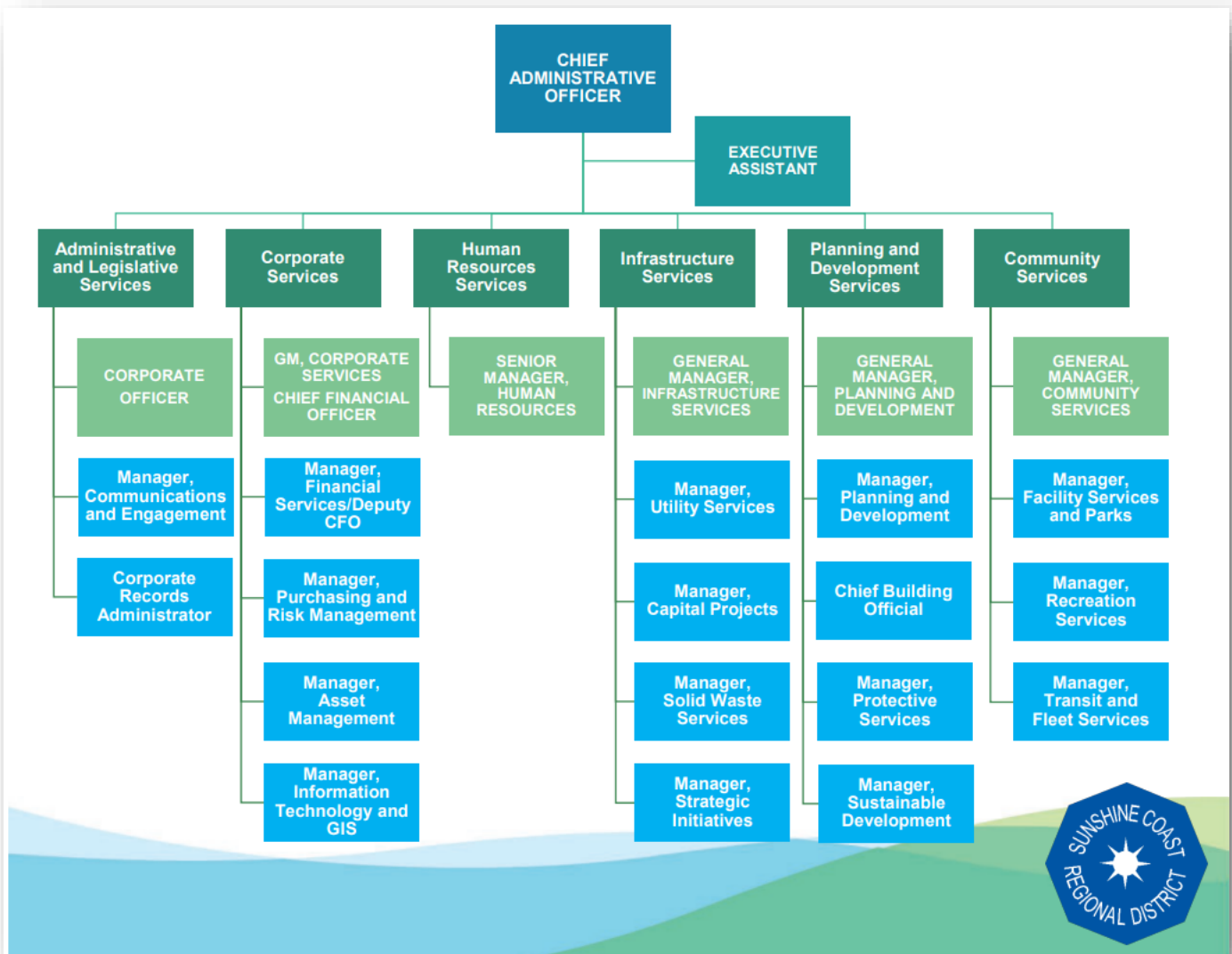


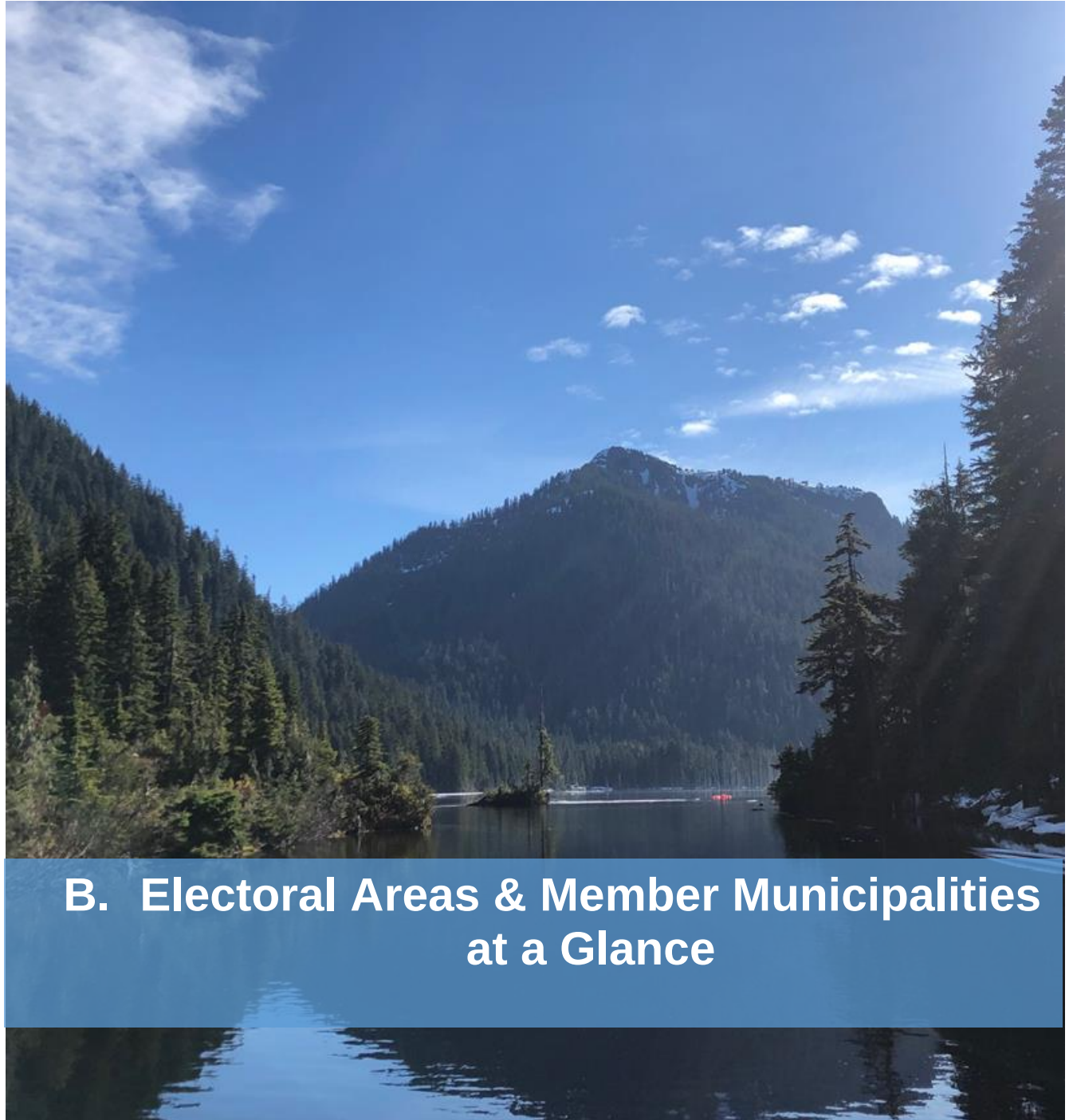
Bill Beamish
Director
Town of Gibsons

Organizational Structure

The SCRD employs 313 people (236.02 full time equivalents) who work to provide services to residents within the SCRD each and every day. These staff regularly provide reports and recommendations on improvements to services in the Regional District which are then passed to the Board to make decisions on.

The SCRD also has 221 dedicated volunteers who work in areas such as the Fire Departments and Dakota Ridge.



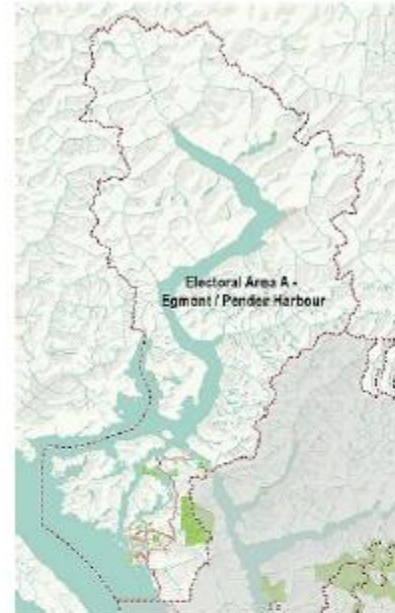


Electoral Area A - Egmont / Pender Harbour

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

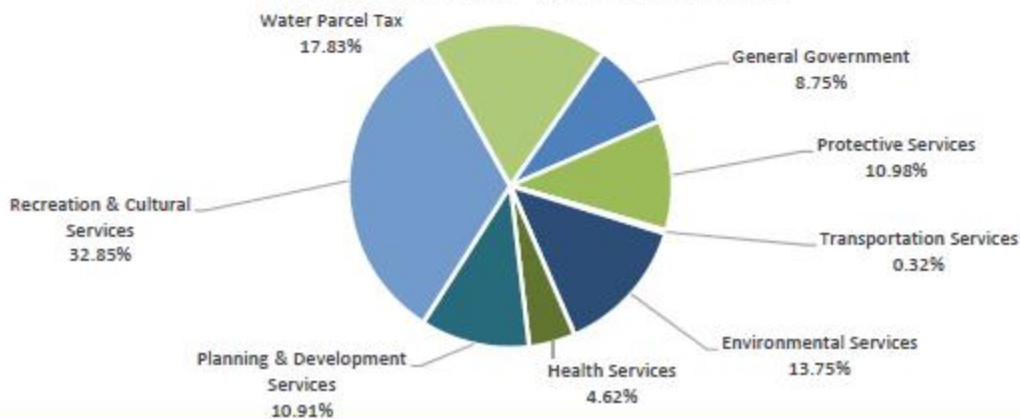
Tax Base:

Residential	91.65%
Utilities	1.04%
Major Industry	0.00%
Light Industry	1.09%
Business / Other	5.32%
Managed Forest	0.47%
Recreation / Non-Profit	0.43%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area A - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Area A	\$ 1.34
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.81
Egmont & District Fire Protection ^D	\$ 78.20
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Transportation Services	
Regional Street Lighting	\$ 0.40
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Pender Harbour Health Clinic	\$ 5.32
Planning & Development Services	
Regional Planning	\$ 0.93
Rural Planning	\$ 10.40
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area A	\$ 2.51
Hillside	\$ -
Recreation & Cultural Services	
Pender Harbour Pool ^{D1}	\$ 68.27
Joint Use - School Facilities	\$ 0.01
Egmont/Pender Harbour Library Service	\$ 1.71
Museum Service	\$ 0.83
Community Parks	\$ 16.83
Area A Bike & Walking Paths ^I	\$ 1.57
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

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

2022 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	\$ -	\$ 17.08
North PH Water Service	\$ 711.16	\$ 341.00
South PH Water Service	\$ 675.18	\$ 382.15
Regional Water Service	\$ 526.92	\$ 305.33
Greaves Road Waste Water	\$ 487.81	\$ 400.00
Canoe Road Waste Water	\$ 985.31	\$ 424.30
Lee Bay Waste Water	\$ 487.67	\$ 202.00
Merrill Crescent Waste Water	\$ 1,948.25	\$ 400.00
Lily Lake Village Waste Water	\$ 711.89	\$ 204.00
Painted Boat Waste Water	\$ 586.13	\$ 302.00
Sakinaw Ridge Waste Water	\$ 1,323.63	\$ 845.27
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area B - Halfmoon Bay

The Halfmoon Bay Area is located northwest of the District of Sechelt. Stretching along the coast from Sargeant Bay on its southern perimeter, the area includes Porpoise Bay from Tuwanek to the Skookumchuk, Salmon and Narrows Inlet, Redrooffs, Welcome Woods, Halfmoon Bay, Secret Cove and Wood Bay, which marks the northern perimeter of the area. Gentle bays and coves provide several protected harbours for marine traffic; the area includes several parks as well as diving spots, hiking and mountain biking trails. Electoral Area B also includes the Trail Islands, Merry Island, Franklin Island, North Thormanby Island, South Thormanby Island, Bertha Island, Capri Isle, France Islet, Grant Island, Jack Tolmie Island and Tumagain Island. Land use planning for these islands is the responsibility the Islands Trust.



The commercial areas of Halfmoon Bay include a store and nursery at the south end of Redrooffs Road, at Welcome Woods; and a store, bakery, art gallery and nursery in the north end by the pier. The Secret Cove area is home to several marinas, three restaurants and a large resort. The Halfmoon Bay Elementary School includes a day care facility that serves local residents.

Population: 2,969 (2021 Census)

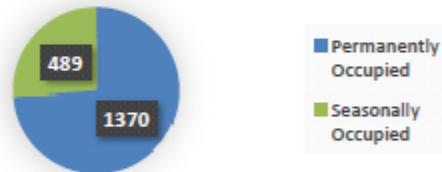
Area: 1,269.45 sq. km.

Average Age: 49.1

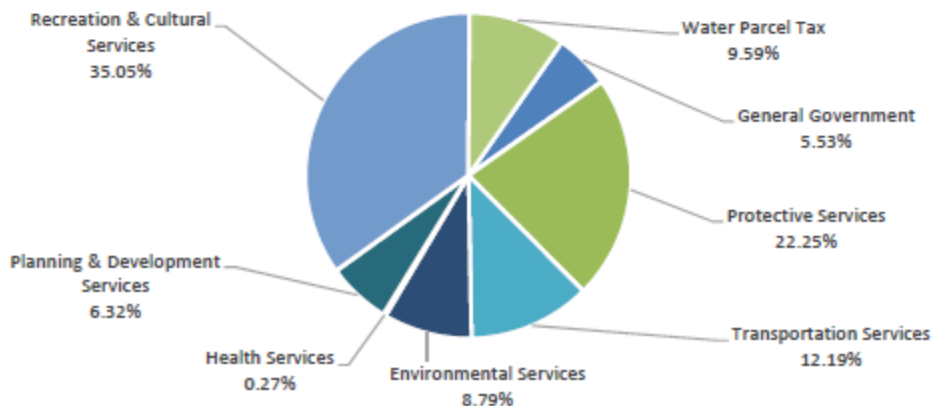
Tax Base:

Residential	76.80%
Utilities	20.35%
Major Industry	0.15%
Light Industry	0.36%
Business / Other	1.78%
Managed Forest	0.38%
Recreation / Non-Profit	0.18%
Farm	0.01%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area B - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Area B	\$ 1.22
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.81
Halfmoon Bay Smoke Control	\$ -
Halfmoon Bay Fire Protection ^D	\$ 48.27
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Animal Control	\$ 0.58
Transportation Services	
Transit	\$ 17.56
Regional Street Lighting	\$ 0.40
Hydaway Street Lighting ^D	\$ 0.81
Ports	\$ 6.18
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Rural Planning ^D	\$ 10.40
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area B	\$ 1.88
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D1}	\$ 94.76
Joint Use - School Facilities	\$ 0.01
Halfmoon Bay Library Service ^D	\$ 6.42
Museum Service	\$ 0.83
Community Parks	\$ 16.83
Bicycle & Walking Paths ^I	\$ 1.69
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21
Regional Water Service	\$ 526.92	\$ 305.33
Curran Road Waste Water	\$ 618.70	\$ 253.00
Jolly Roger Waste Water	\$ 832.54	\$ 152.00
Secret Cove Waste Water	\$ 712.57	\$ 152.00
Square Bay Waste Water	\$ 786.02	\$ 217.42
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

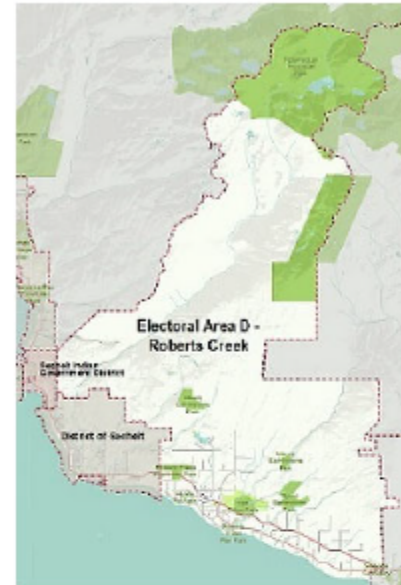
The Provincial Surveyor of Taxes adds a 5.25% collection fee to each of the ad valorem and parcel tax rates noted on this page.

Electoral Area D - Roberts Creek

Roberts Creek is a residential and beach area located between the Elphinstone area and the District of Sechelt. It is known for its 9-km of shoreline, much of which includes sandy swimming beaches, and the Roberts Creek Mandala which is re-painted each year by 300 residents and visitors. The Roberts Creek community is centered around small shops and restaurants which provide a distinct village ambiance. The Roberts Creek Community Hall, a popular venue for dances, meetings and other events, was built in 1934 and is owned, operated and maintained by the community.

The area includes a paved bike path that runs parallel to the highway, a golf course, Cliff Gilker Park, a family-oriented hiking area.

Roberts Creek is also the location for several important regional amenities including Dakota Ridge, a winter recreation area offering 12-km of groomed snowshoe and cross-country ski trails, the "Sechelt" landfill, the SCRD's water intake and Seaview cemetery.



Population: 3,523 (2021 Census)

Area: 143.36 sq. km.

Average Age: 46.1

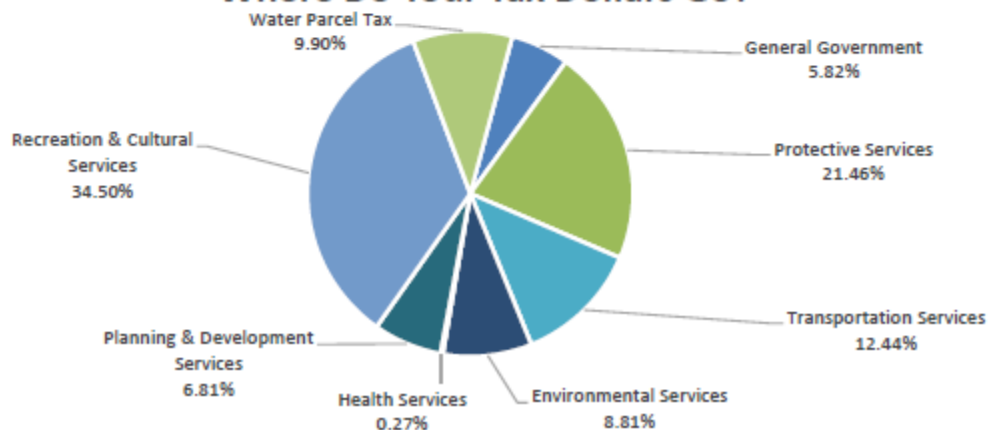
Tax Base:

Residential	95.71%
Utilities	1.02%
Major Industry	0.46%
Light Industry	0.77%
Business / Other	1.12%
Managed Forest	0.81%
Recreation / Non-Profit	0.10%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area D - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Area D	\$ 1.77
Grant in Aid - Community Schools	\$ 0.05
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.81
Roberts Creek Smoke Control	\$ -
Roberts Creek Fire Protection ^D	\$ 35.80
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Animal Control	\$ 0.58
Transportation Services	
Transit	\$ 17.56
Regional Street Lighting	\$ 0.40
Spruce Street Lighting ^D	\$ 4.22
Ports	\$ 6.18
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Rural Planning	\$ 10.40
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area D	\$ 2.14
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 94.78
Joint Use - School Facilities	\$ 0.01
Roberts Creek Library Service	\$ 9.89
Museum Service	\$ 0.83
Community Parks	\$ 16.83
Bicycle & Walking Paths ^I	\$ 1.69
Recreation Programs	\$ 0.78
Dakota Ridge	\$ 0.99

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21
Regional Water Service	\$ 526.92	\$ 305.33
RC Cohousing Waste Water	\$ 865.67	\$ 400.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area E - Elphinstone

Elphinstone is a small, but populated area surrounding the north, west and south of Gibsons. The southernmost area in the SCRD, Elphinstone is home to an agricultural plateau where early farm settlements are still operational. Elphinstone also includes large tracts of undeveloped land, small businesses, residential areas, parks and a pioneer cemetery.

There are several public beaches, parks, greenways, major creek corridors and ravines running throughout the area, which are linked together with walking and bicycle trails. The Ocean Beach Esplanade is a waterfront area that serves as a recreation focal point for the entire community; another major attraction along the Esplanade is Chaster House, a popular waterfront rental place for community and private events.



Population: 3,883 (2021 Census)

Area: 21.60 sq. km.

Average Age: 45.5

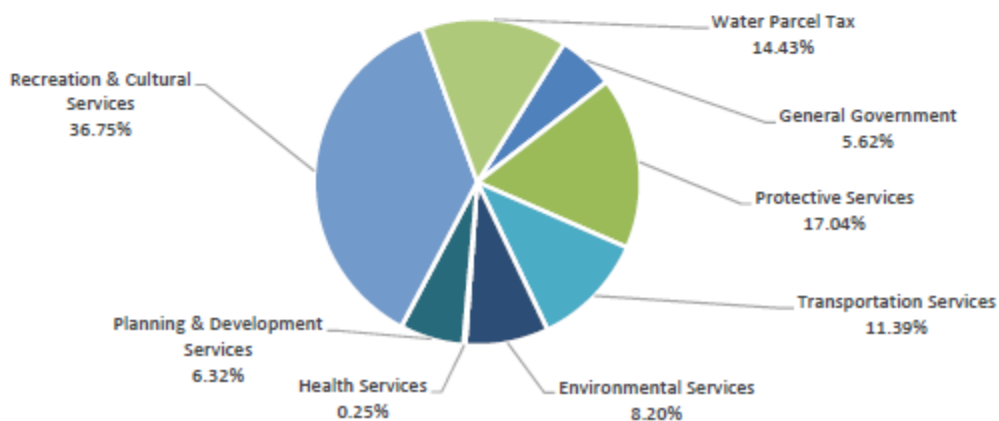
Tax Base:

Residential	97.64%
Utilities	0.09%
Major Industry	0.00%
Light Industry	0.95%
Business / Other	1.31%
Managed Forest	0.00%
Recreation / Non-Profit	0.00%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area E - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Area E	\$ 1.80
Grant in Aid - Areas E & F	\$ 0.13
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.28
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.81
Gibsons & District Fire Protection ^D	\$ 28.70
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Animal Control	\$ 0.58
Transportation Services	
Transit	\$ 17.56
Regional Street Lighting	\$ 0.40
Veterans Street Lighting ^D	\$ 0.37
Woodcreek Street Lighting ^D	\$ (0.89)
Fircrest Street Lighting ^D	\$ 3.86
Sunnyside Street Lighting ^D	\$ 4.14
Ports	\$ -
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Rural Planning	\$ 10.40
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area E	\$ 2.10
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^I	\$ 94.76
Joint Use - School Facilities	\$ 0.01
Gibsons Library	\$ 11.67
Museum Service	\$ 0.83
Community Parks	\$ 16.83
Bicycle & Walking Paths ^I	\$ 1.69
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21
Regional Water Service	\$ 526.92	\$ 305.33
Sunnyside Waste Water	\$ 745.23	\$ 302.00
Woodcreek Waste Water	\$ 658.28	\$ 400.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Electoral Area F - West Howe Sound

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

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

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



Population: 2,407 (2021 Census)
Area: 380.75 sq. km.
Average Age: 49.5

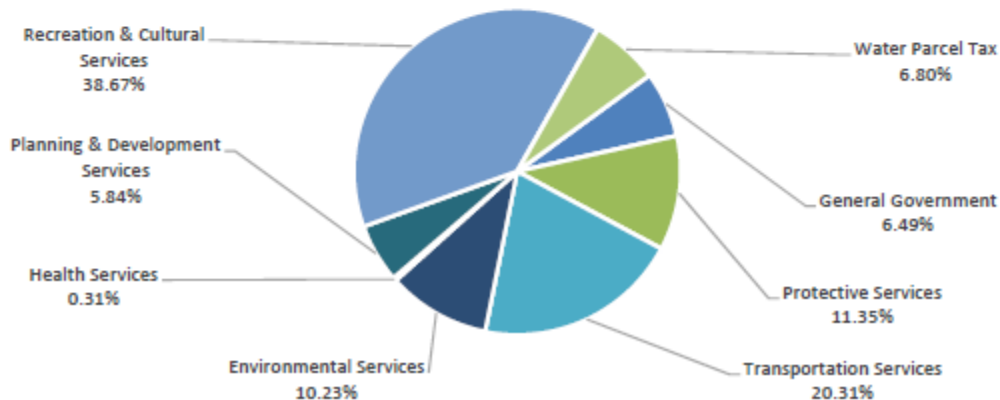
Tax Base:

Residential	71.72%
Utilities	5.77%
Major Industry	14.94%
Light Industry	3.70%
Business / Other	3.00%
Managed Forest	0.49%
Recreation / Non-Profit	0.36%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Electoral Area F - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Area F	\$ 0.91
Grant in Aid - Areas E & F	\$ 0.13
Grant in Aid - Community Schools	\$ 0.05
Grant in Aid - Greater Gibsons	\$ 0.28
UBCM/Elections	\$ 0.95
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.81
Gibsons & District Fire Protection ^D	\$ 28.70
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Animal Control ^D	\$ 0.58
Keats Island Dog Control ^D	\$ 0.11
Transportation Services	
Transit	\$ 17.56
Regional Street Lighting	\$ 0.40
Langdale Street Lighting ^D	\$ 2.22
Granthams Street Lighting ^D	\$ 1.27
Burns Road Street Lighting ^D	\$ 2.17
Stewart Road Street Lighting ^D	\$ 23.63
Ports	\$ -
Langdale Dock ^D	\$ 3.93
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Rural Planning ^D	\$ 10.40
Heritage Conservation	\$ -
Building Inspection	\$ (0.01)
Economic Development - Area F	\$ 2.00
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ^{D, I}	\$ 94.76
Joint Use - School Facilities	\$ 0.01
Gibsons Library	\$ 11.67
Museum Service	\$ 0.83
Community Parks	\$ 16.83
Bicycle & Walking Paths ^{D, I}	\$ 1.69
Recreation Programs ^D	\$ 0.76
Dakota Ridge	\$ 0.99

^D Only defined portion of area participates

^I Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21
Regional Water Service	\$ 526.92	\$ 305.33
Langdale Waste Water	\$ 1,126.43	\$ 400.00
Refuse Collection	\$ 191.68	\$ -
User fees and parcel tax rates for water and waste water services may vary depending on the size and/or class of property.		
The rates shown in this section are applicable to the majority of residential properties in the respective service areas.		

Collection of Taxes and Fees

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

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

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

Sechelt Indian Government District

In 1986 the Sechelt Nation became an independent self-governing body, a unique third order of the government of Canada. The Sechelt Indian Government District holds jurisdiction over its lands and exercises the authority to provide services and education for its residents.

Population: 765 (2021 Census)
Area: 11.03 sq. km.
Average Age: 43.9

Tax Base:

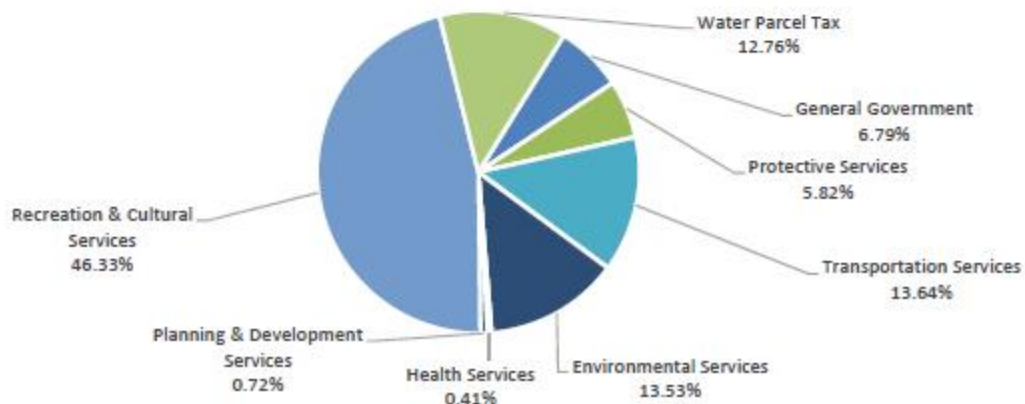
Residential	45.68%
Utilities	0.62%
Major Industry	0.00%
Light Industry	25.56%
Business / Other	28.06%
Managed Forest	0.00%
Recreation / Non-Profit	0.08%
Farm	0.00%



Dwellings



Where Do Your Tax Dollars Go?



Sechelt Indian Govt. District - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Bylaw Enforcement	\$ 2.81
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Animal Control	\$ 0.58
Transportation Services	
Transit	\$ 17.56
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Building Inspection	\$ (0.01)
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.76
Museum Service	\$ 0.83
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

¹ Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21

Collection of Taxes and Fees

Ad valorem and parcel taxes are collected by the Sechelt Indian 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

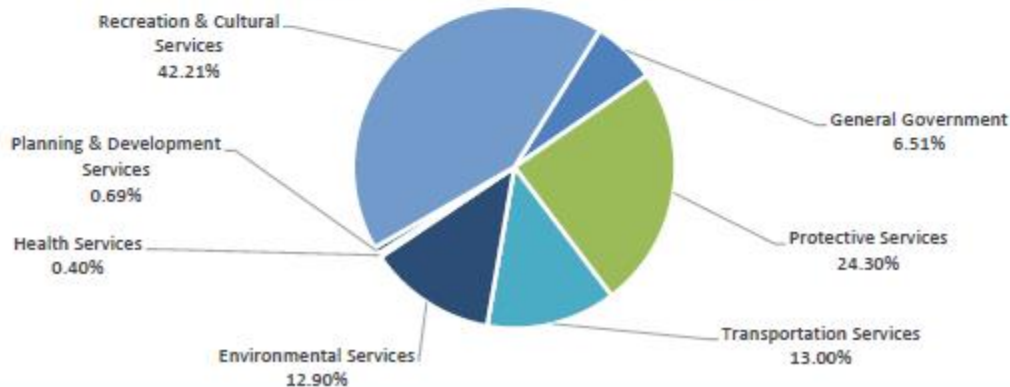
Tax Base:

Residential	73.89%
Utilities	1.03%
Major Industry	0.00%
Light Industry	0.56%
Business / Other	24.30%
Managed Forest	0.00%
Recreation / Non-Profit	0.23%
Farm	0.00%

Dwellings



Where Do Your Tax Dollars Go?



Town of Gibsons - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
Gibsons & District Fire Protection	\$ 28.70
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Transportation Services	
Transit	\$ 17.56
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.76
Joint Use - School Facilities	\$ 0.01
Gibsons Library	\$ 11.67
Museum Service	\$ 0.83
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

¹ Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21

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.

V

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 court house. The area includes a Golf Course, a long stretch of seafront walkway beach at Davis Bay, seaplane landings at Porpoise Bay and the Airport at Wilson Creek.

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



Population: 10,847 (2021 Census)

Area: 39.02 sq. km.

Average Age: 51.1

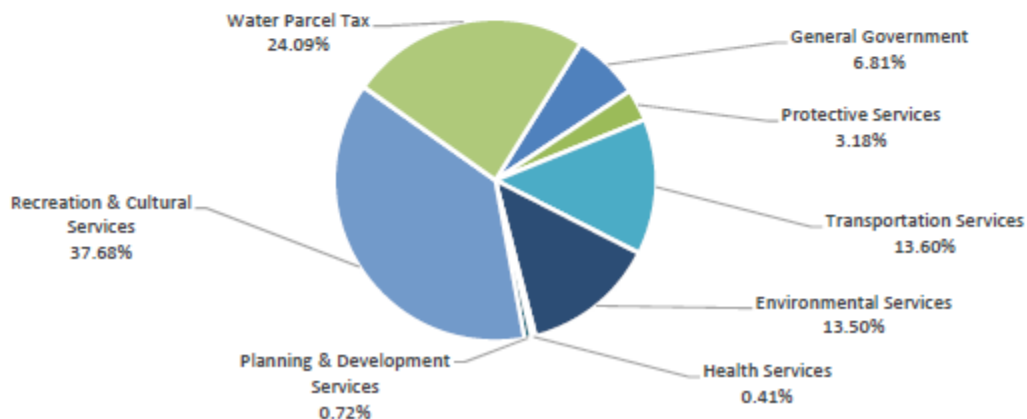
Tax Base:

Residential	85.14%
Utilities	0.87%
Major Industry	0.00%
Light Industry	0.65%
Business / Other	13.13%
Managed Forest	0.06%
Recreation / Non-Profit	0.14%
Farm	0.01%

Dwellings



Where Do Your Tax Dollars Go?



District of Sechelt - Tax Rates and User Fees

2022 Ad Valorem Tax Rates (per \$100,000 in Assessed Value)	
General Government	
General Government Administration	\$ 7.89
Grant in Aid - Community Schools	\$ 0.05
Regional Sustainability	\$ 0.85
Feasibility Studies - Regional	\$ -
Protective Services	
911 Emergency Telephone	\$ 2.17
SCEP	\$ 1.94
Transportation Services	
Transit	\$ 17.56
Environmental Services	
Solid Waste	\$ 17.43
Health Services	
Cemetery	\$ 0.53
Planning & Development Services	
Regional Planning	\$ 0.93
Hillside	\$ -
Recreation & Cultural Services	
Community Recreation Facilities ¹	\$ 94.76
Joint Use - School Facilities	\$ 0.01
Museum Service	\$ 0.83
Recreation Programs	\$ 0.76
Dakota Ridge	\$ 0.99

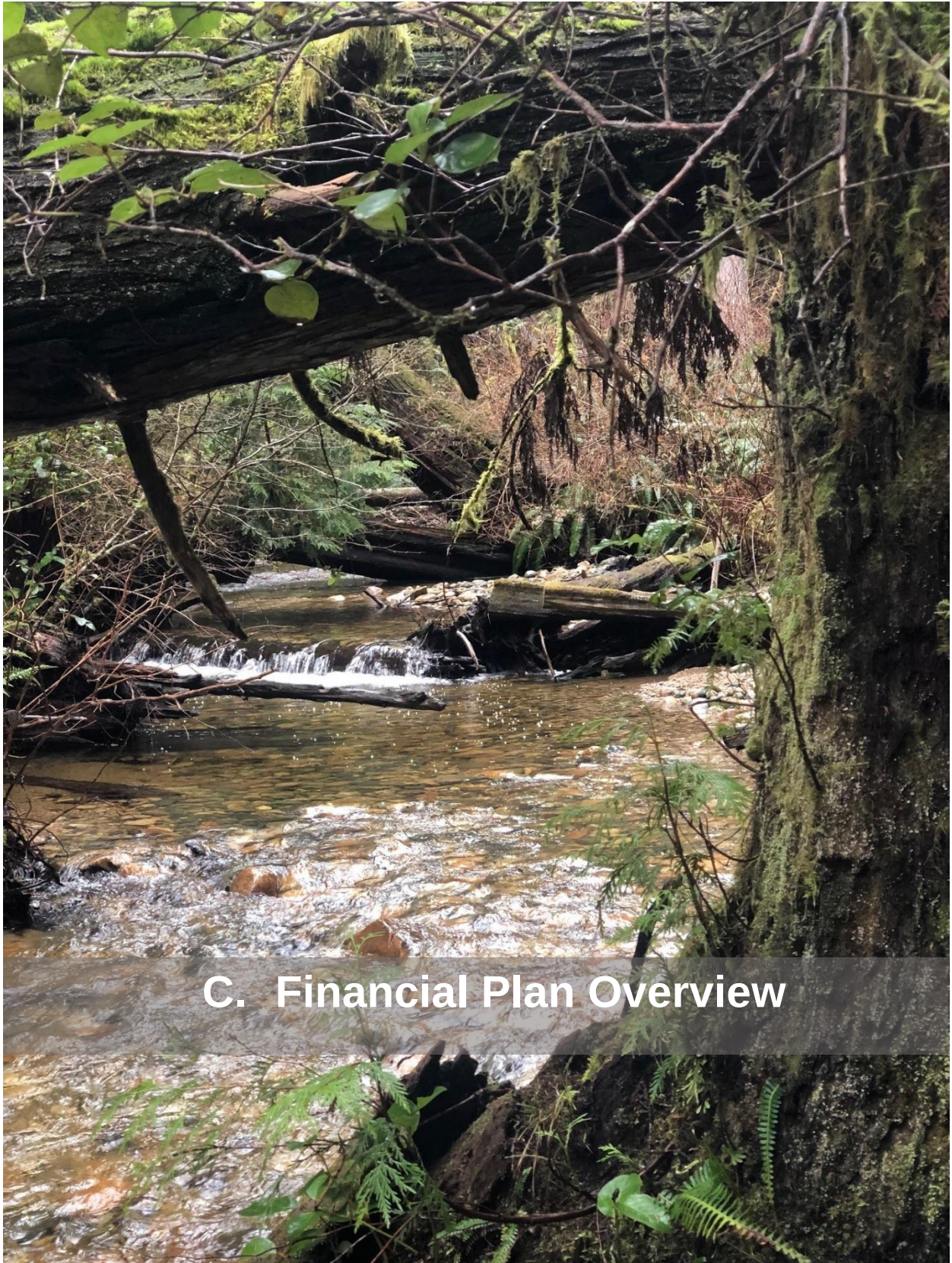
¹ Rate is applicable on assessed improvements only

2022 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	\$ -	\$ 116.21
Regional Water Service	\$ 526.92	\$ 305.33
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.



C. Financial Plan Overview

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2022 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. The 2022 Completed Assessment Roll was released by the BC Assessment Authority on January 1, 2022.

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 2022 to 2021

The tables below illustrates the total assessed value as per BC Assessment for all properties for each property class. The increase to an assessed value of a property can be the result of either a Non-market change or a 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.

2022 Assessed Values Completed Roll

Property Class	{combined}	Residential	Utilities	Supportive Housing	Major Industry	Light Industry	Business / Other	Managed Forest	Rec / Non-Profit	Farm
Electoral Area A	3,087,012,617	3,001,738,500	6,870,601	-	-	8,281,900	56,163,350	2,632,400	11,245,600	80,266
Electoral Area B	2,342,990,314	2,194,169,600	120,793,000	-	890,900	2,348,100	17,627,300	2,130,100	4,886,500	144,814
Mainland Portion	2,173,634,339	2,025,142,500	120,477,000	-	890,900	2,341,600	17,627,300	2,130,100	4,886,500	138,439
Islands Portion	169,355,975	169,027,100	316,000	-	-	6,500	-	-	-	6,375
Electoral Area D	1,984,851,237	1,962,302,349	3,455,500	-	2,307,000	3,483,600	8,405,700	2,899,200	1,935,800	62,088
Electoral Area E	1,529,746,428	1,516,498,637	315,700	-	-	4,814,700	8,061,200	-	-	56,191
Electoral Area F	2,182,269,533	1,985,954,028	35,576,930	-	95,103,100	23,924,900	27,989,450	3,250,800	10,381,300	89,025
Mainland Portion	1,343,701,204	1,159,431,002	35,408,927	-	95,103,100	22,422,900	26,763,550	2,384,200	2,111,000	76,525
Islands Portion	838,568,329	826,523,026	168,003	-	-	1,502,000	1,225,900	866,600	8,270,300	12,500
ToG - Hosp. Purp.	2,144,573,829	1,909,405,075	5,949,000	-	-	3,728,700	221,063,400	-	4,404,300	23,354
DoS - Hosp. Purp.	5,216,596,596	4,922,526,834	11,187,700	2	-	9,284,400	264,312,951	1,014,500	8,058,500	211,709
SIGD - Hosp. Purp.	276,725,003	205,209,400	598,600	-	-	24,964,300	45,677,701	-	275,002	-

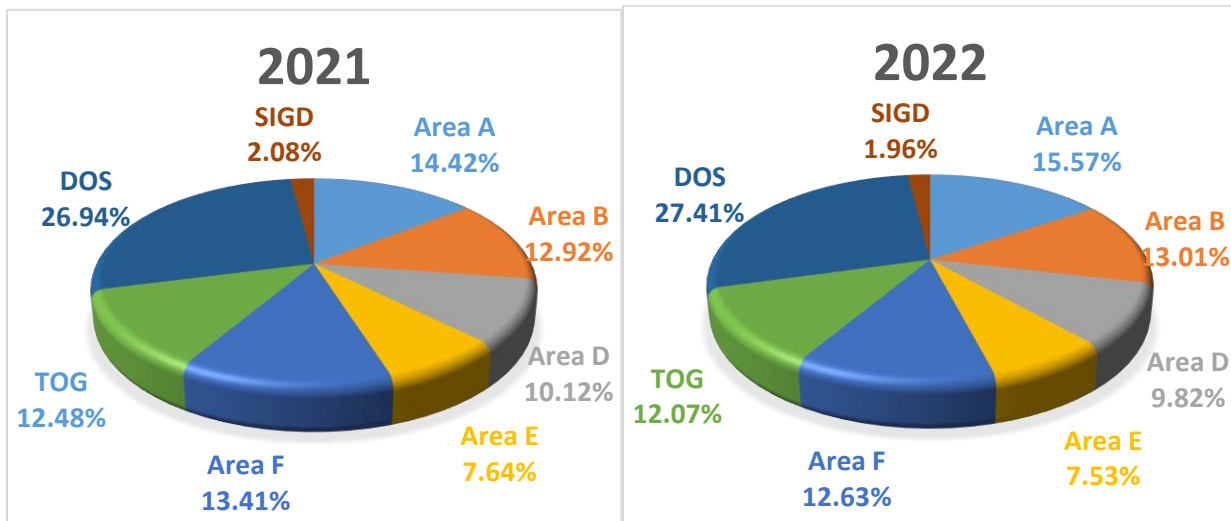
2021 Assessed Values Revised Roll

Property Class	{combined}	Residential	Utilities	Supportive Housing	Major Industry	Light Industry	Business / Other	Managed Forest	Rec / Non-Profit	Farm
Electoral Area A	2,147,551,299	2,071,267,554	6,714,201	-	-	7,240,000	49,053,378	3,546,200	9,649,700	80,266
Electoral Area B	1,697,747,964	1,555,954,250	117,818,300	-	870,800	2,127,800	14,697,500	2,563,000	3,571,500	144,814
Mainland Portion	1,557,800,089	1,416,320,250	117,517,300	-	870,800	2,121,300	14,697,500	2,563,000	3,571,500	138,439
Islands Portion	139,947,875	139,634,000	301,000	-	-	6,500	-	-	-	6,375
Electoral Area D	1,541,380,498	1,517,775,174	4,607,800	-	2,165,000	3,602,200	7,234,300	4,278,500	1,652,800	64,724
Electoral Area E	1,178,793,175	1,168,661,749	310,600	-	-	3,349,800	6,412,400	-	-	58,626
Electoral Area F	1,694,160,911	1,507,376,284	34,660,729	-	92,368,100	22,900,300	25,715,150	3,455,500	7,593,500	91,348
Mainland Portion	1,061,529,426	884,188,702	34,499,926	-	92,368,100	21,431,500	24,596,050	2,436,300	1,930,000	78,848
Islands Portion	632,631,485	623,187,582	160,803	-	-	1,468,800	1,119,100	1,019,200	5,663,500	12,500
ToG - Hosp. Purp.	1,653,576,041	1,445,989,437	5,735,000	-	-	3,202,300	194,100,450	-	4,525,500	23,354
DoS - Hosp. Purp.	3,847,065,603	3,595,014,784	10,539,800	2	-	8,090,200	226,291,979	807,200	6,103,000	218,638
SIGD - Hosp. Purp.	211,386,303	148,772,100	580,400	-	-	24,477,900	37,299,901	-	256,002	-

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 depict the share of converted value of Assessments in each Area and Municipality.



Impact of Property Assessments Changes

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

Converted Values	2022			2021			Change \$	Change %
Electoral Area A	321,076,734	15.57%	155,697	225,993,260	14.42%	144,170	\$ 11,527	8.00%
Electoral Area B	268,256,620	13.01%	130,083	202,592,773	12.92%	129,242	\$ 842	0.65%
Electoral Area D	202,537,409	9.82%	98,215	158,578,801	10.12%	101,164	\$ (2,949)	-2.91%
Electoral Area E	155,377,970	7.53%	75,346	119,690,718	7.64%	76,355	\$ (1,009)	-1.32%
Electoral Area F	260,396,536	12.63%	126,272	210,165,486	13.41%	134,073	\$ (7,801)	-5.82%
ToG - Hosp. Purp.	248,893,714	12.07%	120,694	195,704,471	12.48%	124,847	\$ (4,153)	-3.33%
DoS - Hosp. Purp.	565,213,118	27.41%	274,084	422,256,935	26.94%	269,374	\$ 4,710	1.75%
SIGD - Hosp. Purp.	40,436,849	1.96%	19,609	32,566,912	2.08%	20,776	\$ (1,167)	-5.62%
Total	2,062,188,950	100.0%	1,000,000	1,567,549,356	100.0%	1,000,000	\$ 0	0.00%
Residential Rate per \$100k for \$1mil in taxes	\$	4.85		\$	6.38	\$	(1.53)	-23.99%

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.

The increase or decrease in the amount of property taxes paid by a residence for 2022, will depend on the change in assessment value 2021 vs 2022 for their property and the increased cost of services (if any). If higher than the average, a residence will pay more.

WHAT IF?

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

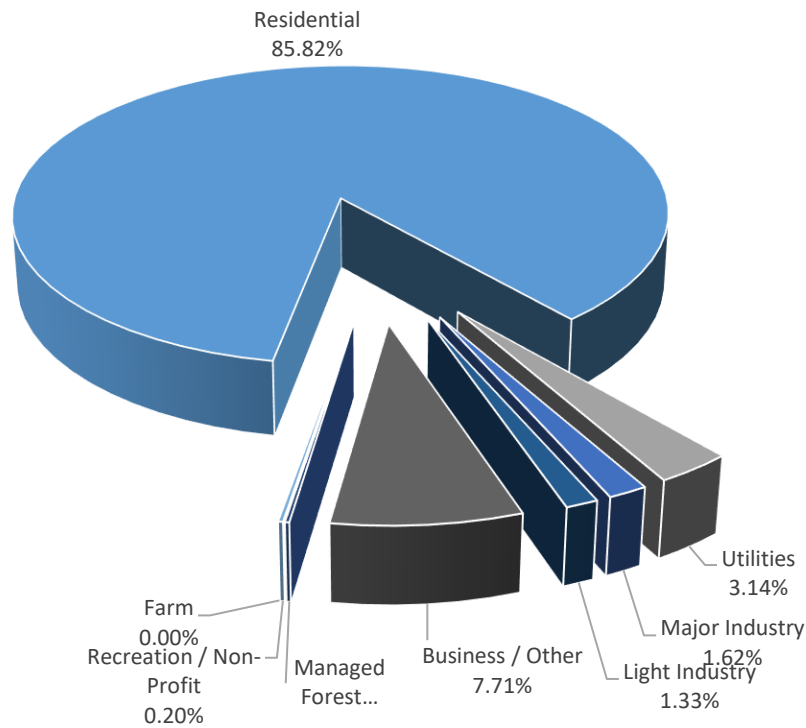
	2022	2021
Taxation = \$1,000,000	\$ 4.85	\$ 6.38
Taxation = \$2,000,000	\$ 9.70	\$ 12.76
Taxation = \$3,000,000	\$ 14.55	\$ 19.14
Taxation = \$4,000,000	\$ 19.40	\$ 25.52

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

	2022	2021
Assessed value of home \$300,000	14.55	19.14
Assessed value of home \$400,000	19.40	25.52
Assessed value of home \$500,000	24.25	31.90
Assessed value of home \$750,000	36.37	47.85
Assessed value of home \$1,000,000	48.49	63.79

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. The 5-year Financial plan is intended to provide insight into how the budget may appear over a 5-year period based on information that is known at this time. The figures that are presented below are subject to change in future budgets as additional information and uncertainties are known.

Taxation Revenue

Function	2022	2023	2024	2025	2026
General Government	2,051,461	2,215,498	2,215,498	2,215,498	2,178,348
Protective Services	4,634,803	4,693,809	4,731,307	4,731,310	4,718,805
Transportation Services	3,936,747	4,122,865	4,108,813	4,016,936	4,003,687
Environmental Services	3,593,433	4,003,805	3,999,797	3,995,722	3,978,024
Health Services	280,936	283,151	283,151	283,151	282,599
Planning & Development Services	1,599,842	1,743,983	1,769,161	1,749,485	1,603,639
Recreation & Cultural Services	10,165,234	10,177,499	10,121,083	10,144,294	10,127,802
Total	26,262,456	27,240,610	27,228,810	27,136,396	26,892,904

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. The 2023-2026 taxation figures are estimates formulated based on information known at this time.

Frontage & Parcel Taxes

Function	2022	2023	2024	2025	2026
Recreation & Cultural Services	1,746,592	1,746,592	1,746,592	1,746,592	166,524
Water & Waste Water	4,627,968	4,628,536	4,629,115	4,629,115	4,629,115
Total	6,374,560	6,375,128	6,375,707	6,375,707	4,795,639

User Fee & Service Charges Revenue

Function	2022	2023	2024	2025	2026
Protective Services	33,351	33,351	33,351	33,351	33,351
Transportation Services	597,150	730,572	854,465	854,465	854,465
Environmental Services	3,967,499	4,042,800	4,029,300	4,015,800	4,013,605
Water & Waste Water	8,085,344	8,089,148	8,093,065	8,093,065	8,093,065
Health Services	61,134	61,134	61,134	61,134	61,134
Planning & Development Services	1,032,331	1,073,328	1,073,328	1,073,328	1,070,040
Recreation & Cultural Services	2,051,425	2,051,425	2,051,425	2,051,425	2,051,425
Total	15,828,234	16,081,758	16,196,068	16,182,568	16,177,085

Operating Expenses

Function	2022	2023	2024	2025	2026
General Government	3,658,580	2,713,972	2,667,049	2,667,453	2,652,335
Protective Services	4,693,647	3,962,943	3,959,539	3,956,030	3,940,004
Transportation Services	6,669,091	6,601,024	6,725,091	6,722,908	6,709,352
Environmental Services	7,562,234	7,021,796	6,990,486	6,959,102	6,938,896
Water & Waste Water	13,065,724	10,913,898	11,118,833	11,114,091	11,053,888
Health Services	384,904	324,483	324,483	324,483	323,931
Planning & Development Services	3,205,374	2,986,795	3,012,177	2,992,716	2,843,569
Recreation & Cultural Services	13,729,835	13,354,471	13,269,990	13,274,595	12,364,491
Total	52,969,389	47,879,382	48,067,648	48,011,378	46,826,466

The total Operating Expenditures excludes Member Municipality Debt payments and includes \$4.8 million of Amortization Expenditures.

Capital Expenses

Function	2022	2023	2024	2025	2026
General Government	657,985	350,000	350,000	350,000	350,000
Protective Services	2,971,338	-	-	-	-
Transportation Services	868,986	-	-	-	-
Environmental Services	2,929,916	-	-	-	-
Water & Waste Water	28,097,816	1,611,599	1,611,599	1,611,599	1,611,599
Recreation & Cultural Services	6,451,763	10,000	10,000	10,000	10,000
Total	41,977,804	1,971,599	1,971,599	1,971,599	1,971,599

The SCRD continues to develop comprehensive asset management capital plans for various services. Included in this process is the development of long-range Capital Plans, which have been completed for services such as Community Recreation Facilities, Ports, and Wastewater. These Plans will assist the SCRD in predicting expected costs from capital asset purchases and replacement of infrastructure. Therefore, the budgeted capital expenditures from 2023-2026 may differ in future financial plans.

Parcel Taxes and User Rates

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



Water

Regional Water	2021	2022	Difference
User rate	\$468.37	\$526.92	+ \$58.55
Parcel Tax	\$290.79	\$305.33	+ \$14.54

North Pender	2021	2022	Difference
User rate	\$624.92	\$711.16	+ \$86.24
Parcel Tax	\$326.63	\$341	+ \$14.37

South Pender	2021	2022	Difference
User rate	\$613.80	\$675.18	+ \$61.38
Parcel Tax	\$347.41	\$382.15	+ \$34.74



Garbage & Food Waste

User Rate			Difference
2022	\$191.68	\$191.68	+ \$0
2023	\$191.68	\$201.26	+ \$10.06

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

Wastewater



Frontage Fees

Service	2021 Rate	2022 Rate	Difference
Greaves	\$202	\$400	+ \$198
Woodcreek	\$302	\$400	+ \$98
Sunnyside	\$202	\$302	+ \$100
Jolly Rodger	\$152	\$152	No change
Secret Cove	\$152	\$152	No change
Lee Bay	\$102	\$202	+ \$100
Square Bay	\$217.42	\$217.42	No change
Langdale	\$202	\$400	+ \$198
Canoe	\$424.30	\$424.30	No change
Merrill	\$326.71	\$400	+ \$73.29
Curran	\$253	\$253	No change
Roberts Creek	\$304	\$400	+ \$96
Lily Lake	\$204	\$204	No change
Painted boat	\$202	\$302	+ \$100
Sakinaw	\$845.27	\$845.27	No change

User Fees

Service	2021 Rate	2022 Rate	Difference
Greaves	\$480.60	\$487.81	+ \$7.21
Woodcreek	\$648.55	\$658.28	+ \$9.73
Sunnyside	\$734.22	\$745.23	+ \$11.01
Jolly Rodger	\$832.54	\$832.54	No change
Secret Cove	\$712.57	\$712.57	No change
Lee Bay	\$480.46	\$487.67	+ \$7.21
Square Bay	\$636.02	\$786.02	+ \$150
Langdale	\$1,109.78	\$1,126.43	+ \$16.65
Canoe	\$970.75	\$985.31	+ \$14.56
Merrill	\$1,663.25	\$1,948.25	+ \$285
Curran	\$618.70	\$618.70	No change
Roberts Creek	\$852.88	\$865.67	+ \$12.79
Lily Lake	\$701.37	\$711.89	+ \$10.52
Painted boat	\$577.47	\$586.13	+ \$8.66
Sakinaw	\$1,304.07	\$1,323.63	+ \$19.56



Recreation

Description	2021	2022	Difference
Community Recreation	\$116.80	\$116.20	-\$0.60
Pender Harbour Recreation	\$17.10	\$17.08	-\$0.02

*Please note that these figures are preliminary and subject to final approval

Capital Expenditure Listing

Service	Description	Budget
2022 Budget Approvals		
General Government		
General Government	Hybrid Meeting Solutions and Board Room Modifications	125,000
Admin Offices Building Maintenance	Reception Centre Modifications	40,143
Admin Offices Building Maintenance	Corporate Electric Vehicle (EV) Charging Stations	25,000
Mason Road Works Yard	Corporate Electric Vehicle (EV) Charging Stations	45,000
Protective Services		
Gibsons & District Fire Protection	Flooring and hot water tank	10,400
Gibsons & District Fire Protection	Hall #1 Lighting, Interior	24,800
Gibsons & District Fire Protection	Hall #1 Lighting, Exterior	27,300
Gibsons & District Fire Protection	Hall #1 Emergency Alarm	31,800
Gibsons & District Fire Protection	Hall #1 Gear Washing Machine	12,500
Gibsons & District Fire Protection	Hall #1 Thermal Imager	7,600
Gibsons & District Fire Protection	Hall #1 Vehicle, Ford Explorer	73,900
Gibsons & District Fire Protection	Hall #2 Transformer	8,300
Gibsons & District Fire Protection	Hall #2 Control Panel	4,400
Gibsons & District Fire Protection	Fire Truck Replacement	585,000
Roberts Creek Fire Protection	Exhaust Fan and Electrical Panel	8,500
Halfmoon Bay Fire Protection	Exhaust Fan	3,400
Halfmoon Bay Fire Protection	Unit Heater	9,100
Halfmoon Bay Fire Protection	Control Panel (Hall #1)	4,400
Halfmoon Bay Fire Protection	Lighting, Interior (Hall #1)	44,700
Halfmoon Bay Fire Protection	Lighting, Exterior (Hall #1)	6,800
Halfmoon Bay Fire Protection	Emergency Alarm (Hall #1)	18,600
Halfmoon Bay Fire Protection	Vehicle, Chevrolet Silverado	85,900
Halfmoon Bay Fire Protection	Exterior Stairs	5,800
Halfmoon Bay Fire Protection	Control Panel (Hall #2)	4,400
Halfmoon Bay Fire Protection	Lighting, Interior (Hall #2)	14,700
Halfmoon Bay Fire Protection	Lighting, Exterior (Hall #2)	2,300
Halfmoon Bay Fire Protection	Emergency Alarm (Hall #2)	6,000
Halfmoon Bay Fire Protection	Self-Contained Breathing Apparatus	175,900
Transportation Services		
Public Transit	Pressure Washer	5,250
Public Transit	Security System & CCTV	3,250
Maintenance Facility	Pressure Washer	5,250
Maintenance Facility	Garage Hoist	131,250
Maintenance Facility	Security System & CCTV	3,250
Environmental Services		
Pender Harbour Transfer Station	Site Improvements – Phase I	96,000
Water & Waste Water		
North Pender Harbour Water Service	NPH Watermain Replacement	850,000
South Pender Harbour Water Service	McNeil Lake Dam Safety Improvements	525,000
South Pender Harbour Water Service	South Pender Harbour Watermain Replacement	600,000
Regional Water Services	Trout Lake Re-Chlorination Station Upgrade	100,000
Regional Water Services	Valve Stems for Selma 2 Isolation	75,000
Regional Water Services	Chapman Lake Dam Safety Improvements	783,000
Regional Water Services	Edwards Lake Dam Safety Improvements	625,000
Regional Water Services	Light Duty Trucks	150,000
Regional Water Services	Single Axle Dump Truck	225,000
Regional Water Services	Vehicle Purchases	200,000
Regional Water Services	Emergency Repair Watermain Sechelt Airport	250,000
Langdale Waste Water Plant	Langdale WWTP Remediation Project	261,000
Lilly's Lake Waste Water Plant	System Repairs & Upgrades	35,000
Painted Boat Waste Water Plant	Flow Meter	7,500
Recreation & Cultural Services		
Community Recreation	Brine Chiller & Condenser	917,600
Community Recreation	Interior Door, Standard	63,300
Community Recreation	Interior Door, Fire	60,100
Community Recreation	Interior Door, Glass	7,200
Community Recreation	Audio Visual Equipment	41,500
Community Recreation	Dehumidifier	162,700
Community Recreation	Vehicle, Light	57,700
Community Recreation	Flooring	23,400
Community Recreation	Gas-Fired Water Tank	15,000
Community Recreation	Exhaust Fan	5,800
Community Recreation	Septic Disposal System	14,500
Community Recreation	Boiler	6,200

Community Recreation	Air Handling Units	120,800
Community Recreation	Packaged Roof Top Units	172,100
Community Recreation	Signage	7,300
Community Recreation	Toilet Partitions	23,393
Community Recreation	Supply/Return Air to Air Heat	14,000
Community Recreation	Supply/Exhaust Motor	56,000
Community Recreation	Dehumidification Fan	14,500
Community Recreation	Pool Valves and Controls	108,700
Community Recreation	Heat Exchanger	6,500
Community Recreation	Showers and Eye Wash Station	105,000
Community Recreation	Water Treatment Equipment	9,500
Community Recreation	Domestic Hot Water System	35,000
Pender Harbour Pool	Storage Container	10,000
Total 2022 Budget Approvals		8,400,186

Service	Description	Budget
Base Budget Capital Funding		
General Governemnt		
Information Technology	Information Technology Hardware	350,000
Water & Waste Water		
North Pender Harbour Water Service	Meter Installations	6,000
North Pender Harbour Water Service	Hydrant Program	15,000
South Pender Harbour Water Service	Meter Installations	10,000
South Pender Harbour Water Service	Hydrant Program	15,000
Regional Water Services	Machinery & Equipment	20,000
Regional Water Services	Meter Installations	100,000
Regional Water Services	Minor Capital Upgrades	130,000
Regional Water Services	Hydrant Program	20,800
Regional Water Services	Mains Replacement	1,258,940
Regional Water Services	New Connections	35,859
Recreation & Cultural Services		
Pender Harbour Pool	Annual Gym Equipment Replacement	10,000
Total Base Budget Capital Funding		1,971,599

Service	Description	Budget
Projects Continued from 2021		
General Governemnt		
Admin Offices Building Maintenance	Electric Vehicle Charging Stations	34,908
Information Technology	Field Road Space Planning; IT Capital	37,934
Protective Services		
Bylaw Enforcement	Bylaw Enforcement Vehicle	50,000
Gibsons & District Fire Protection	Fire Department Records Management Software	2,500
Gibsons & District Fire Protection	Emergency Generator	150,000
Gibsons & District Fire Protection	Hazardous Material Response Trailer	25,000
Gibsons & District Fire Protection	Rescue Truck Upgrade	100,000
Gibsons & District Fire Protection	GDVFD Firehall Roof Replacement	50,000
Gibsons & District Fire Protection	Fire Department Records Management Software	2,500
Roberts Creek Fire Protection	Engine #1 Replacement	309,578
Roberts Creek Fire Protection	RCVFD Training Structure	66,445
Roberts Creek Fire Protection	Fire Department Records Management Software	2,500
Halfmoon Bay Fire Protection	Tanker Replacement	500,000
Halfmoon Bay Fire Protection	Fire Department Records Management Software	2,500
Egmont Fire Protection	Egmont Fire Truck Donation-2007 Dodge Crew Cab	11,500
Egmont Fire Protection	Chapman Creek Radio Tower	262,250
Emergency Telephone - 911	Gibsons Radio Tower	135,291
Emergency Telephone - 911	911 Emergency Communications Equipment Upgrade	124,774
Transportation Services		
Public Transit	Security Lighting	6,000
Maintenance Facility	Loaner Vehicle	10,000
Maintenance Facility	Security lighting improvements	6,000
Maintenance Facility	HVAC Maintenance Safety System	4,000
Building Maintenance Services	Building Maintenance Vehicle	25,000
Ports Services	West Bay Float	220,000
Ports Services	Halkett Bay Approach	44,736
Ports Services	Keats Landing Float & Dolphins	240,000
Ports Services	Gambier Harbour Structural Components	55,000
Ports Services	Eastbourne Wharhead Repairs	110,000
Environmental Services		
Pender Harbour Transfer Station	Generator Replacement	5,000

Pender Harbour Transfer Station	Traffic Control Lights	10,000
Sechelt Landfill	Power Supply Replacement	179,224
Sechelt Landfill	Forklift	25,000
Sechelt Landfill	Monitoring Well Installation	60,968
Sechelt Landfill	Sechelt Landfill Remediation	53,724
Sechelt Landfill	Sechelt Landfill Stage H+ Closure	2,500,000
Water & Waste Water		
North Pender Harbour Water Service	Garden Bay UV Reactor	37,236
North Pender Harbour Water Service	Emergency Generator	125,000
North Pender Harbour Water Service	Customer Relationship Management Tool	2,500
North Pender Harbour Water Service	Water metering-Leak Correlator	2,000
North Pender Harbour Water Service	Neptune 360 Hardware	950
South Pender Harbour Water Service	Water Treatment Plant Upgrades	58,087
South Pender Harbour Water Service	Customer Relationship Management Tool	5,000
South Pender Harbour Water Service	Water metering-Leak Correlator	4,000
South Pender Harbour Water Service	Vehicle Replacement (Unit #436)	80,000
South Pender Harbour Water Service	Neptune 360 Hardware	1,900
South Pender Harbour Water Service	Mcneil Lake Dam Upgrades	79,255
Regional Water Services	Reed Road and Elphinstone Watermain Replacement	428,070
Regional Water Services	Groundwater Investigation Phase 4 - Church Road	7,897,575
Regional Water Services	Chaster Well Upgrades	41,118
Regional Water Services	Exposed Water Main Rehabilitation	126,198
Regional Water Services	Chapman Water Treatment Plant Chlorination System Upgrade	2,076,511
Regional Water Services	Universal Water Meter Installations	7,250,000
Regional Water Services	Cove Cay Pump Station Rebuild and Access Improvements	250,000
Regional Water Services	Reed Road and Elphinstone Watermain Replacement	750,000
Regional Water Services	Chapman Creek Water Treatment UV Upgrade	250,000
Regional Water Services	Chapman Creek Water Treatment Plant Hot Water Upgrade	9,574
Regional Water Services	Vehicle-- Strategic Infrastructure Division	46,500
Regional Water Services	Utility Vehicle	46,500
Regional Water Services	Groundwater Investigation- Langdale	1,277,600
Regional Water Services	Vehicles	210,000
Regional Water Services	Water metering-Leak Correlator	34,000
Regional Water Services	Chapman & Edwards Dam Improvements	114,345
Regional Water Services	Reed Rd. Pump Station Zone 4 Improvements	70,000
Regional Water Services	Chapman & Edwards Lake Communication System Upgrades	74,125
Regional Water Services	Eastbourne Groundwater Investigation	350,000
Regional Water Services	Customer Relationship Management Tool	42,500
Regional Water Services	Neptune 360 Hardware	16,500
Jolly Roger Waste Water Plant	Headworks Replacement-Jolly Rodger WWTP	6,269
Secret Cove Waste Water Plant	Headworks Replacement-Secret Cove WWTP	6,727
Square Bay Waste Water Plant	Square Bay Infiltration Reduction	14,677
Roberts Creek Cohousing Treatment Plant	Treatment System & Regulatory Enhancements-Roberts Creek Co-Housing	15,000
Recreation & Cultural Services		
Community Recreation	Building Envelope Panel Drying	250,000
Community Recreation	Circulation Pump, Leisure Pool	4,500
Community Recreation	Circ. Pump, Main Pool	4,000
Community Recreation	Circ. Pump, Swirl Pool	4,000
Community Recreation	Water Piping, Pump Room	10,000
Community Recreation	Circ Pump Motor, Main Pool	2,400
Community Recreation	Circ Pump Motor, Swirl Pool	1,900
Community Recreation	Jet Pump, Swirl Pool	4,300
Community Recreation	Jet Pump Motor, Swirl Pool	1,900
Community Recreation	Domestic Hot Water Boiler	29,000
Community Recreation	Chiller Upgrade	10,588
Community Recreation	Exterior Door, Glazed	8,000
Community Recreation	Roof, Modified Bitumen	99,322
Community Recreation	Dehumidifier, Electric	28,600
Community Recreation	Scoreboard	23,615
Community Recreation	Packaged Rooftop Units	54,000
Community Recreation	Parking Lot Lighting	20,000
Community Recreation	Sound Baffles	7,643
Community Recreation	SAC Sprinkler System Replacement	173,027
Community Recreation	Fall Protection Systems Upgrades	60,000
Community Recreation	Recreation Capital Replacements	14,332
Pender Harbour Pool	Annual Gym Equipment Replacement	4,437
Community Parks	Coopers Green Park Hall & Parking	47,274
Community Parks	Parks Building (Partial Replacement / Upgrade)	300,000

Community Parks	Coopers Green Park Boat Ramp Concrete Repairs	33,963
Community Parks	Cab Tractor	70,000
Community Parks	Coopers Green Hall Replacement	3,061,669
Dakota Ridge Recreation	One-Time Minor Capital – Upgrades and Renewal	33,500
Dakota Ridge Recreation	Replacement of Snowmobile #417	22,000
Total Projects Continued from 2021		31,606,019
Total Budgeted Capital Expenditures in 2022		41,977,804
*** 2021 Project Listing Reflects Remaining Funding Available		

Impact of Capital Expenditures on Operating Budget

The following table outlines how the 2022 Capital Expenditures will be funded:

Capital Expenditure Funding Sources	
Property Tax Requisition	140,000
Government Transfers	2,125,324
User Fees & Service Charges	35,859
Development Cost Charges	544,500
Other Revenue	35,800
Capital Donations	356,500
Transfer Between Functions	45,000
Transfer from Reserve Fund	14,771,324
Transfer from Capital Fund	1,750,297
Transfer from Appropriated Surplus	403,522
Debt Proceeds	19,269,678
Transfer from Unfunded Liability	2,500,000
Total Funding Sources	41,977,804

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When determining whether an expense 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 2022 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.

A large portion of capital expenditures are the result of projects that are being continued in 2022. The continuation of these projects is the result of the size and nature of some of the project approved in 2020 & 2021.

Two large scale water infrastructure projects which account for over 36% of 2022 capital expenditures expected in 2022 will have a material impact on the Regional Water Service operating budget. Where known, these values have been incorporated into the 2022-2026 Financial Plan. Details on these projects are as follows:

Groundwater Investigation Phase 4 – Church Road

The final phase of this project involves the detailed design and construction of new groundwater supply infrastructure. The total budget for this phase of the project is \$8,788,959 of which \$7,897,575 has been carried forward from 2021. \$8,518,959 of this amount will be funded from borrowing over a 30-year term. The financial plan includes estimated annual debt servicing costs \$471,962 beginning in 2022 of which \$263,669 is attributable to interest charges. Detailed estimates for operating expenses related to staffing, operations and maintenance of the new infrastructure have yet to be completed and incorporated into the financial plan.

Universal Water Meter Installations – Phase 3

The final phase of this project involves the installation of approximately 5,500 water meters. The total budget for this phase of the project is \$7,250,000 funded from borrowing over a 15-year term. The financial plan includes estimated annual debt servicing costs of \$629,217 beginning in 2023 of which \$217,500 is attributable to interest charges.

Detailed estimates for other expenditures such as meter repairs and maintenance are still being developed as part of the Regional District's asset management plans. The goal of these plans is to enhance and better align long-term financial planning and asset life-cycle costs, including ongoing repairs and maintenance associated with maintaining assets in optimal condition. Once complete, these plans will allow for more accurate and comprehensive budget forecasts of future operating costs related to capital expenditures.

Property Tax by Area and Service

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2022 Taxation	2021 Taxation
General Government										
110 General Government	253,399	211,713	159,846	122,627	205,510	31,913	446,076	196,431	1,627,516	\$ 1,512,147
121 Grant in Aid - Area A	43,165	-	-	-	-	-	-	-	43,165	37,338
122 Grant in Aid - Area B	-	32,813	-	-	-	-	-	-	32,813	31,066
123 Grant in Aid - Areas E & F	-	-	-	1,985	3,327	-	-	-	5,312	5,247
125 Grant in Aid - Community Schools	1,741	1,454	1,098	842	1,412	-	3,064	1,349	10,960	11,072
126 Grant in Aid - Greater Gibsons	-	-	-	4,304	7,213	-	-	-	11,517	3,909
127 Grant in Aid - Area D	-	-	35,797	-	-	-	-	-	35,797	28,029
128 Grant in Aid - Area E	-	-	-	27,934	-	-	-	-	27,934	26,508
129 Grant in Aid - Area F	-	-	-	-	23,616	-	-	-	23,616	26,597
130 UBCM/Elections	30,589	25,557	19,296	14,803	24,808	-	-	-	115,053	87,866
136 Regional Sustainability	27,138	22,674	17,119	13,133	22,009	3,418	47,773	21,037	174,302	98,723
150 Feasibility - Regional	-	-	-	-	-	-	-	-	-	37,417
152 Feasibility- Area B	-	(28,262)	-	-	-	-	-	-	(28,262)	-
153 Feasibility- Area D	-	-	(28,262)	-	-	-	-	-	(28,262)	-
Protective Services										
200 Bylaw Enforcement	90,232	75,388	56,919	43,666	73,179	11,364	-	-	350,748	293,655
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	-
206 Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	-
210 Gibsons & District Fire Protection	-	-	-	445,858	312,937	-	-	714,444	1,473,239	1,334,364
212 Roberts Creek Fire Protection	-	-	707,786	-	-	-	-	-	707,786	618,146
216 Halfmoon Bay Fire Protection	-	981,823	-	-	-	-	-	-	981,823	670,730
218 Egmont & District Fire Protection	224,320	-	-	-	-	-	-	-	224,320	165,134
220 911 Emergency Telephone	69,723	58,253	43,982	33,741	56,546	8,781	122,738	54,048	447,811	405,002
222 SCEPT	62,301	52,052	39,300	30,149	50,526	7,846	109,672	48,294	400,140	315,679
290 Animal Control	-	15,501	11,704	8,979	10,160	2,337	-	-	48,680	47,346
291 Keats Island Dog Control	-	-	-	-	256	-	-	-	256	267
Transportation Services										
310 Transit	-	471,118	355,700	272,878	457,314	71,016	992,639	437,112	3,057,778	2,866,647
320 Regional Street Lighting	12,851	10,737	8,106	6,219	10,422	-	-	-	48,334	36,216
322 Langdale Street Lighting	-	-	-	-	2,660	-	-	-	2,660	2,750
324 Granthams Street Lighting	-	-	-	-	2,445	-	-	-	2,445	2,750
326 Veterans Street Lighting	-	-	-	489	-	-	-	-	489	550
328 Spruce Street Lighting	-	-	244	-	-	-	-	-	244	275
330 Woodcreek Street Lighting	-	-	-	(535)	-	-	-	-	(535)	5,714
332 Fircrest Street Lighting	-	-	-	1,090	-	-	-	-	1,090	549
334 Hydraway Street Lighting	-	243	-	-	-	-	-	-	243	276
336 Sunnyside Street Lighting	-	-	-	978	-	-	-	-	978	1,100
340 Burns Road Street Lighting	-	-	-	-	261	-	-	-	261	231
342 Stewart Road Street Lighting	-	-	-	-	489	-	-	-	489	550
345 Ports	-	165,670	134,114	94,668	394,452	-	-	-	788,903	757,282
346 Langdale Dock	-	-	-	-	33,368	-	-	-	33,368	33,647
Environmental Services										
350 Solid Waste	559,487	467,446	352,928	270,751	453,750	70,463	984,903	433,708	3,593,433	3,668,016
Health Services										
400 Cemetery	17,139	14,319	10,811	8,294	13,900	2,159	30,171	13,286	110,079	104,956
410 Pender Harbour Health Clinic	170,857	-	-	-	-	-	-	-	170,857	163,427
Planning & Development Services										
500 Regional Planning	29,866	24,953	18,840	14,453	24,221	3,761	52,575	23,152	191,820	177,050
504 Rural Planning	333,973	261,331	210,672	161,619	182,846	-	-	-	1,150,441	940,190
510 Civic Addressing	-	-	-	-	-	-	-	-	-	-
515 Heritage Conservation	-	-	-	-	-	-	-	-	-	-
520 Building Inspection	(238)	(199)	(150)	(115)	(193)	(30)	-	-	(927)	40
531 Economic Development - A	80,517	-	-	-	-	-	-	-	80,517	77,470
532 Economic Development - B	-	49,890	-	-	-	-	-	-	49,890	39,538
533 Economic Development - D	-	-	43,271	-	-	-	-	-	43,271	45,275
534 Economic Development - E	-	-	-	32,690	-	-	-	-	32,690	23,217
535 Economic Development - F	-	-	-	-	52,140	-	-	-	52,140	47,249
Recreation & Cultural Services										
615 Community Recreation Facilities	-	951,182	600,233	541,999	760,256	189,781	1,932,788	779,083	5,755,320	5,509,756
625 PH Pool	594,736	-	-	-	-	-	-	-	594,736	576,433
630 Joint Use - School Facilities	431	360	272	209	350	-	759	334	2,715	2,975
640 Gibsons Library	-	-	-	181,268	303,786	-	-	290,366	775,420	750,669
643 Egmont/Pender Harbour Library	54,902	-	-	-	-	-	-	-	54,902	52,828
645 Halfmoon Bay Library Service	-	161,380	-	-	-	-	-	-	161,380	156,463
646 Roberts Creek Library Service	-	-	196,193	-	-	-	-	-	196,193	197,380
648 Museum Service	26,645	22,262	16,808	12,894	21,610	3,356	46,906	20,655	171,136	153,544
650 Community Parks	540,337	451,446	340,848	261,484	438,218	-	-	-	2,032,333	1,886,276
665 Bike & Walking Paths	-	17,790	10,722	9,675	13,565	-	-	-	51,752	45,966
667 Area A Bike & Walking Paths	14,580	-	-	-	-	-	-	-	14,580	14,195
670 Recreation Programs	24,421	20,403	15,405	11,818	13,373	3,076	42,990	18,931	150,416	151,121
680 Dakota Ridge	31,817	26,583	20,070	15,397	25,804	4,007	56,009	24,664	204,351	200,378
Total	\$ 3,294,927	\$ 4,565,879	\$ 3,399,670	\$ 2,646,244	\$ 3,996,534	\$ 413,247	\$ 4,869,063	\$ 3,076,893	\$ 26,262,456	\$ 24,449,191
Percentage of Total Taxation	12.5%	17.4%	12.9%	10.1%	15.2%	1.6%	18.5%	11.7%		

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2021 Taxation by area (PY)	2,892,247	4,076,382	3,203,955	2,452,232	3,916,289	388,301	4,587,654	2,934,150	\$ 24,449,191
\$ Change	402,680	489,497	195,715	194,011	80,265	26,945	281,408	142,742	\$ 1,813,265
% Change	13.92%	12.01%	6.11%	7.91%	2.05%	6.98%	6.13%	4.86%	7.42%

*Calculations are based on the 2021 revised assessment roll

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SIGD	DoS	ToG
Average Residential % Chg*	18.22%	21.14%	8.41%	6.05%	1.69%	14.87%	14.70%	8.39%

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

**excludes Egmont & District Fire Protection

***mainland only for B & F

Area B Islands Taxation Summary

Function	Area B Taxation	Islands portion	Mainland Portion	2022 Residential Rate Per \$100,000 of AV	Mainland Portion Excluding Utilities	Utilities
110 General Government	211,713	13,429	198,283	7.89	165,005	33,279
122 Grant in Aid - B	32,813	2,081	30,732	1.22	25,574	5,158
125 Grant in Aid - Community Schools	1,454	92	1,362	0.05	1,133	229
130 UBCM/AVICC & Elections	25,557	1,621	23,936	0.95	19,919	4,017
136 Regional Sustainability	22,674	1,438	21,236	0.85	17,671	3,564
200 Bylaw Enforcement	75,388	4,782	70,606	2.81	58,756	11,850
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	981,823	-	981,823	48.27	817,039	164,784
220 Emergency Telephone - 911	58,253	3,695	54,558	2.17	45,401	9,157
222 Sunshine Coast Emergency Planning	52,052	3,302	48,750	1.94	40,568	8,182
290 Animal Control	15,501	983	14,518	0.58	12,081	2,437
310 Public Transit	471,118	29,884	441,234	17.56	367,179	74,054
320 Regional Street Lighting	10,737	681	10,055	0.40	8,368	1,688
334 Hydaway St Lighting	243	-	243	0.81	202	41
345 Ports	165,670	10,509	155,161	6.18	129,119	26,041
350 Regional Solid Waste	467,446	29,651	437,795	17.43	364,318	73,477
400 Cemetery	14,319	908	13,411	0.53	11,160	2,251
500 Regional Planning	24,953	1,583	23,370	0.93	19,448	3,922
504 Rural Planning	261,331	-	261,331	10.40	217,471	43,861
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	(199)	(13)	(187)	(0.01)	(155)	(31)
532 Economic Development - Area B	49,890	3,165	46,725	1.86	38,883	7,842
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	951,182	-	951,182	94.76	791,540	159,642
630 Joint Use School Facilities	360	23	337	0.01	281	57
645 Halfmoon Bay Library Service	161,380	-	161,380	6.42	134,295	27,085
648 Museum Funding	22,262	1,412	20,850	0.83	17,350	3,499
650 Community Parks	451,446	28,636	422,810	16.83	351,848	70,962
665 Bicycle & Walking Paths	17,790	535	17,255	1.69	14,359	2,896
670 Recreation Programs - Regional	20,403	1,294	19,109	0.76	15,902	3,207
680 Dakota Ridge Recreation Area	26,583	1,686	24,896	0.99	20,718	4,179
	4,565,879	139,587	4,426,291		3,683,405	742,887
		3.1%	96.9%			
2021 Taxation (PY)		143,797	3,927,749		3,070,803	856,946
\$ Change		(4,210)	498,543		612,602	(114,059)
% Change		-2.93%	12.69%		19.95%	-13.31%
Average Residential % Change		-3.05%				

*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	2022 Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	205,510	66,776	138,734	7.89	113,214	25,519
123 Grant in Aid - E&F	3,327	1,081	2,246	0.13	1,833	413
125 Grant in Aid - Community Schools	1,412	459	953	0.05	778	175
126 Greater Gibson Community Participation	7,213	2,344	4,869	0.28	3,974	896
129 Grant in Aid - Area F	23,616	7,674	15,942	0.91	13,010	2,933
130 UBCM/AVICC & Elections	24,808	8,061	16,747	0.95	13,667	3,081
136 Regional Sustainability	22,009	7,152	14,858	0.85	12,125	2,733
200 Bylaw Enforcement	73,179	23,778	49,401	2.81	40,314	9,087
210 Gibsons & District Fire Protection	312,937	-	312,937	31.63	312,937	-
220 Emergency Telephone - 911	56,546	18,373	38,173	2.17	31,151	7,022
222 Sunshine Coast Emergency Planning	50,526	16,418	34,109	1.94	27,835	6,274
290 Animal Control	10,160	-	10,160	0.58	8,291	1,869
291 Keats Island Dog Control	256	256	-	0.11	-	-
310 Public Transit	457,314	148,595	308,719	17.56	251,932	56,788
320 Regional Street Lighting	10,422	3,386	7,036	0.40	5,741	1,294
322 Langdale St Lighting	2,660	-	2,660	2.22	2,660	-
324 Granthams St Lighting	2,445	-	2,445	1.27	2,445	-
340 Burns Rd St Lighting	261	-	261	2.17	261	-
342 Steward Rd St Lighting	489	-	489	23.63	489	-
345 Ports	394,452	128,169	266,283	15.15	217,301	48,981
346 Langdale Dock	33,368	33,368	-	3.93	-	-
350 Regional Solid Waste	453,750	147,436	306,313	17.43	249,968	56,345
400 Cemetery	13,900	4,516	9,383	0.53	7,657	1,726
500 Regional Planning	24,221	7,870	16,351	0.93	13,343	3,008
504 Rural Planning	182,846	-	182,846	10.40	149,213	33,634
510 Civic Addressing	-	-	-	-	-	-
515 Heritage	-	-	-	-	-	-
520 Building Inspection	(193)	(63)	(131)	(0.01)	(107)	(24)
535 Economic Development - Area F	52,140	16,942	35,198	2.00	28,724	6,475
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	760,256	-	760,256	94.76	501,817	258,438
630 Joint Use School Facilities	350	114	236	0.01	193	43
640 Gibson & Area Library	303,786	98,709	205,077	11.67	167,354	37,723
648 Museum Funding	21,610	7,022	14,588	0.83	11,905	2,683
650 Community Parks	438,218	142,390	295,829	16.83	241,412	54,416
665 Bicycle & Walking Paths	13,565	-	13,565	1.69	8,954	4,611
670 Recreation Programs - Regional	13,373	-	13,373	-	10,913	2,460
680 Dakota Ridge Recreation Area	25,804	8,384	17,419	0.99	14,215	3,204
	<u>3,996,534</u>	<u>899,208</u>	<u>3,097,326</u>		<u>2,465,519</u>	<u>631,807</u>
		<u>22.5%</u>	<u>77.5%</u>			
2021 Taxation (PY)		\$ 833,525	\$ 3,077,727		\$ 2,361,928	\$ 715,800
\$ Change		65,683	19,598		103,591	(83,992)
% Change		7.88%	0.64%		4.39%	-11.73%

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 waste water 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. These values will change once revised property assessments are received.

Average Residential Taxation & Fees Summary 2022 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	Sechelt Indian Government District	Town of Gibsons	
2022 Average Residential Property Value	\$593,793	\$1,026,428	\$1,236,485	\$896,275	\$1,033,361	\$855,348	\$563,762	\$840,037	
2021 Average Residential Property Value	\$415,958	\$717,851	\$959,403	\$691,516	\$788,750	\$626,636	\$413,256	\$652,523	
Increase / (Decrease) in Property Value	\$177,835	\$308,577	\$277,082	\$204,759	\$244,611	\$228,712	\$150,506	\$187,514	
% Change	42.75%	42.99%	28.88%	29.61%	31.01%	36.50%	36.42%	28.74%	
2022 Taxation & User Fees									
General	\$ 455.19	\$ 1,011.45	\$ 1,264.74	\$ 895.26	\$ 1,021.94	\$ 444.35	\$ 311.55	\$ 534.40	
Fire Protection	-	495.47	442.61	257.27	296.62	-	-	241.13	
Rec. Facilities & Bike Paths**	165.90	298.34	477.03	345.78	398.66	324.20	213.68	318.40	
User Fees & Parcel Taxes	17.08	1,140.14	1,140.14	1,140.14	1,140.14	948.46	948.46	116.21	
Total SCRD Taxation/User Fees	\$ 638.16	\$ 2,945.40	\$ 3,324.52	\$ 2,638.45	\$ 2,857.36	\$ 1,717.01	\$ 1,473.69	\$ 1,210.14	
2021 Taxation & User Fees									
General	\$ 393.24	\$ 872.94	\$ 1,219.99	\$ 887.09	\$ 1,088.99	\$ 407.52	\$ 284.13	\$ 517.56	
Fire Protection	-	336.95	386.54	231.38	263.91	-	-	218.33	
Rec. Facilities & Bike Paths**	132.12	280.28	408.46	294.41	335.80	262.51	173.12	273.36	
User Fees & Parcel Taxes	17.10	1,067.64	1,067.64	1,067.64	1,067.64	875.96	875.96	116.80	
Total SCRD Taxation/User Fees	\$ 542.46	\$ 2,557.81	\$ 3,082.63	\$ 2,480.51	\$ 2,756.34	\$ 1,546.00	\$ 1,333.21	\$ 1,126.05	
Increase / (Decrease) in Taxation / Fees	\$ 95.71	\$ 387.59	\$ 241.88	\$ 157.94	\$ 101.02	\$ 171.02	\$ 140.49	\$ 84.09	
% Change	17.64%	15.15%	7.85%	6.37%	3.67%	11.06%	10.54%	7.47%	
**taxed on assessed improvements only									

Defined Rural Areas						
	Area A - Egmont Fire Protection Area	Area A - North Pender Harbour Water Service Area	Area A - South Pender Harbour Water Service Area	Area B - Thormanby Island	Area F - Gambier Island	Area F - Keats Island - Eastbourne
2022 Average Residential Property Value	\$619,465	\$941,038	\$919,175	\$1,134,410	\$594,449	\$840,037
2021 Average Residential Property Value	\$415,009	\$641,148	\$635,960	\$937,141	\$457,335	\$652,523
Increase / (Decrease) in Property Value	\$204,456	\$299,890	\$283,215	\$197,269	\$137,114	\$187,514
% Change	49.27%	46.77%	44.53%	21.05%	29.98%	28.74%
2022 Taxation & User Fees						
General	\$ 474.87	\$ 721.38	\$ 704.62	\$ 927.01	\$ 541.48	\$ 766.13
Fire Protection	484.42	-	-	-	-	-
Rec. Facilities & Bike Paths**	173.07	262.91	256.80	3.59	-	-
User Fees & Parcel Taxes	849.33	1,069.24	1,074.41	-	-	832.25
Total SCRD Taxation/User Fees	\$ 1,981.69	\$ 2,053.53	\$ 2,035.83	\$ 930.61	\$ 541.48	\$ 1,598.38
2021 Taxation & User Fees						
General	\$ 392.34	\$ 606.13	\$ 601.22	\$ 956.84	\$ 596.27	\$ 851.83
Fire Protection	348.76	-	-	-	-	-
Rec. Facilities & Bike Paths**	131.82	203.65	202.00	3.08	-	-
User Fees & Parcel Taxes	776.26	968.65	978.31	-	-	759.16
Total SCRD Taxation/User Fees	\$ 1,649.18	\$ 1,778.42	\$ 1,781.53	\$ 959.92	\$ 596.27	\$ 1,610.99
Increase / (Decrease) in Taxation / Fees	\$ 332.51	\$ 275.10	\$ 254.30	\$ (29.31)	\$ (54.79)	\$ (12.60)
% Change	20.16%	15.47%	14.27%	-3.05%	-9.19%	-0.78%
**taxed on assessed improvements only						
Tax rates are subject to change on release of the 2022 revised assessemnt roll in March.						

Summary of Tax Rates & Fees

Function # Service Name	2022 Adopted										Residential Tax Rate per \$100K of assessed value				
	A	B	B Islands	D	E	F	F Islands	DOS	SHGD	TOG	2022	2021	2020	2019	2018
General Taxation on Land and Improvements															
110 General Administrative & Legislative Services	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	9.02	8.38	8.51	8.72
121 Grants in Aid - Area A Only	1.34										1.34	1.65	1.84	1.64	1.65
122 Grants in Aid - Area B Only		1.22	1.22								1.22	1.53	1.54	0.91	1.61
123 Grants in Aid - Areas E & F Only					0.13	0.13	0.13				0.13	0.16	0.17	0.15	0.10
125 Grants in Aid - A, B, D, E, F, DoS, ToG	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05		0.05	0.05	0.07	0.07	0.07	0.08
126 Greater Gibsons Community Participation					0.28	0.28	0.28				0.28	0.12	0.37	0.29	-0.17
127 Grants in Aid - Area D Only				1.77							1.77	1.77	2.53	2.35	2.53
128 Grants in Aid - Area E Only					1.80						1.80	2.21	2.26	1.07	1.61
129 Grants in Aid - Area F Only						0.91	0.91				0.91	1.27	1.32	1.30	0.90
130 UBCM/Elections Electoral Area Services	0.95	0.95	0.95	0.95	0.95	0.95	0.95				0.95	0.96	0.27	1.00	1.60
136 Regional Sustainability	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.63	0.14	0.09	0.16
150 Feasibility - Regional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.03	0.00	0.00
151 Feasibility - Area A	0.00										0.00	0.00	0.00	0.00	-0.11
152 Feasibility - Area B		-1.05	-1.05								-1.05	0.00	0.00	0.00	0.00
153 Feasibility - Area D				-1.40							-1.40	0.00	0.00	0.00	0.00
155 Feasibility - Area F						0.00	0.00				0.00	0.00	0.00	0.00	0.00
200 Bylaw Enforcement	2.81	2.81	2.81	2.81	2.81	2.81	2.81		2.81		2.81	3.09	2.31	2.24	2.15
204 Halfmoon Bay Smoke Control		0.00	0.00								0.00	0.00	0.00	0.01	0.05
206 Robert Creek Smoke Control				0.00							0.00	0.00	0.00	0.01	0.08
220 Emergency Telephone - 911	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.58	2.82	2.65	2.93
222 Sunshine Coast Emergency Planning	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	2.01	1.70	1.35	1.75
290 Animal Control		0.58	0.58	0.58	0.58	0.58	0.58		0.58		0.58	0.72	0.69	0.59	0.88
291 Keats Island Dog Control							0.11				0.11	0.17	0.13	0.16	0.17
310 Public Transit		17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56	21.37	21.57	20.80	22.68
320 Regional Street Lighting	0.40	0.40	0.40	0.40	0.40	0.40	0.40				0.40	0.39	0.44	0.42	0.46
345 Port Services		6.18	6.18	6.18	6.18	0.00	0.00				5.81 (avg)	11.24 (avg)	12.00 (avg)	8.54 (avg)	5.04 (avg)
346 Langdale Dock							3.93				3.93	5.24	5.81	6.02	6.40
350 Regional Solid Waste	17.43	17.43	17.43	17.43	17.43	17.43	17.43	17.43	17.43	17.43	17.43	23.40	18.57	13.38	13.06
400 Cemetery	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.67	0.47	0.72	0.81
410 Pender Harbour Health Clinic	5.32										5.32	7.23	6.88	6.86	6.82
500 Regional Planning	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	1.13	1.08	0.87	1.19
504 Rural Planning Services	10.40	10.40		10.40	10.40	10.40					10.40	11.21	10.57	11.17	10.78
510 Civic Addressing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.17	0.00	0.00
515 Heritage Conservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00	-0.01	0.01	-0.01
520 Building Inspection Services	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01		-0.01		-0.01	0.00	0.07	2.09	2.99
531 Economic Development - Area A	2.51										2.51	3.43	3.01	3.05	2.68
532 Economic Development - Area B		1.86	1.86								1.86	1.95	2.40	2.02	2.24
533 Economic Development - Area D				2.14							2.14	2.86	2.54	2.49	2.70
534 Economic Development - Area E					2.10						2.10	1.94	2.45	2.43	2.11
535 Economic Development - Area F						2.00	2.00				2.00	2.25	2.38	2.40	2.41
540 Hillside Development Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.14
630 School Facilities - Joint Use	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01		0.01	0.01	0.02	0.35	0.07	0.02
640 Gibsons & Anna Library					11.67	11.67	11.67			11.67	11.67	14.28	13.61	14.01	15.46
643 Egmont/Pender Harbour Library Service	1.71										1.71	2.34	2.47	2.10	1.73
645 Halfmoon Bay Library Service		6.42									6.42	8.30	8.23	8.99	7.65
646 Roberts Creek Library Service				9.69							9.69	12.45	12.47	10.83	12.25
648 Museum Service	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.98	0.95	0.90	1.00
650 Community Parks	16.83	16.83	16.83	16.83	16.83	16.83	16.83				16.83	20.57	19.85	19.94	21.31
670 Regional Recreation Programs	0.76	0.76	0.76	0.76	0.76	0.76		0.76	0.76	0.76	0.76	1.01	1.18	1.05	1.14
680 Dakota Ridge Recreation Service Area	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	1.28	1.40	1.42	1.58
2022 Residential Rate	\$ 76.66	\$ 98.54	\$ 81.72	\$ 102.29	\$ 99.89	\$ 98.89	\$ 91.20	\$ 51.95	\$ 55.26	\$ 63.62					
2021 Residential Rate	\$ 94.54	\$ 121.61	\$ 102.10	\$ 127.16	\$ 128.28	\$ 138.06	\$ 130.54	\$ 65.03	\$ 68.75	\$ 79.32					
Increase (Decrease) in Residential Rate	\$ (17.88)	\$ (23.06)	\$ (20.38)	\$ (24.88)	\$ (28.39)	\$ (39.17)	\$ (39.34)	\$ (13.08)	\$ (13.49)	\$ (15.70)					
Taxation for Fire Protection															
210 Gibsons & District Fire Protection					28.70	28.70				28.70	28.70	33.46	28.36	25.96	29.34
212 Roberts Creek Fire Protection				35.80							35.80	40.29	36.08	31.95	34.48
216 Halfmoon Bay Fire Protection		48.27									48.27	46.94	35.36	28.69	30.74
218 Egmont Fire Protection	78.20										78.20	97.97	66.25	58.92	60.40
2022 Residential Rate	\$ 78.20	\$ 48.27	\$ -	\$ 35.80	\$ 28.70	\$ 28.70	\$ -	\$ -	\$ -	\$ 28.70					
2021 Residential Rate	\$ 84.04	\$ 46.94	\$ -	\$ 40.29	\$ 33.46	\$ 33.46	\$ -	\$ -	\$ -	\$ 33.46					
Increase (Decrease) in Residential Rate	\$ (5.84)	\$ 1.33	\$ -	\$ (4.49)	\$ (4.75)	\$ (4.75)	\$ -	\$ -	\$ -	\$ (4.75)					

		2022 Adopted										Residential Tax Rate per \$100K of assessed value				
Function #	Service Name	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG	2022	2021	2020	2019	2018
Taxation on Improvements Only																
615-621	Community Recreation Facilities		94.76		94.76	94.76	94.76		94.76	94.76	94.76	94.76	104.73	95.26	95.21	96.36
625	Pender Harbour Pool	68.27										68.27	77.61	66.20	70.83	67.41
665	Bicycle & Walking Paths		1.69	1.69	1.69	1.69	1.69					1.69	1.70	0.83	1.77	2.54
667	Area A Bicycle & Walking Paths	1.57										1.57	1.79	1.54	1.52	1.76
	2022 Residential Rate	\$ 69.85	\$ 96.45	\$ 1.69	\$ 96.45	\$ 96.45	\$ 96.45	\$ -	\$ 94.76	\$ 94.76	\$ 94.76					
	2021 Residential Rate	\$ 79.41	\$ 106.43	\$ 1.70	\$ 106.43	\$ 106.43	\$ 106.43	\$ -	\$ 104.73	\$ 104.73	\$ 104.73					
	Increase (Decrease) in Residential Rate	\$ (9.56)	\$ (9.99)	\$ (0.01)	\$ (9.99)	\$ (9.99)	\$ (9.99)	\$ -	\$ (9.97)	\$ (9.97)	\$ (9.97)					
Rural Area Street Lighting																
322	Langdale Street Lighting						2.22					2.22	3.04	3.00	2.77	3.09
324	Granthams Street Lighting						1.27					1.27	1.92	1.93	1.88	2.32
326	Veterans Street Lighting					0.37						0.37	0.56	0.55	0.54	0.58
328	Spruce Street Lighting				4.22							4.22	6.23	5.95	5.51	6.49
330	Woodcreek Street Lighting					-0.89						-0.89	12.09	5.72	4.19	5.25
332	Furcrest Street Lighting					3.86						3.86	2.73	2.63	2.49	2.94
334	Hydaway Street Lighting		0.81									0.81	1.28	1.16	1.07	1.20
336	Sunnyside Street Lighting					4.14						4.14	5.94	5.70	5.49	6.34
340	Burns Road Street Lighting						2.17					2.17	2.67	3.39	2.88	3.07
342	Stewart Road Street Lighting						23.63					23.63	34.42	34.39	33.79	42.67
Recreation Parcel Tax																
												Flat Rate per parcel				
615-621	Community Recreation Facilities		116.21		116.21	116.21	116.21		116.21	116.21	116.21	116.21	116.80	112.34	112.67	114.60
625	Pender Harbour Pool	17.08										17.08	17.10	17.07	25.50	24.96
	2022 Residential Rate	\$ 17.08	\$ 116.21	\$ -	\$ 116.21	\$ 116.21	\$ 116.21	\$ -	\$ 116.21	\$ 116.21	\$ 116.21					
	2021 Residential Rate	\$ 17.10	\$ 116.80	\$ -	\$ 116.80	\$ 116.80	\$ 116.80	\$ -	\$ 116.80	\$ 116.80	\$ 116.80					
	Increase (Decrease) in Residential Rate	\$ (0.02)	\$ (0.59)	\$ -	\$ (0.59)	\$ (0.59)	\$ (0.59)	\$ -	\$ (0.59)	\$ (0.59)	\$ (0.59)					
Utility Fees & Charges (Includes Protage Taxes)																
												Flat Rate per single family dwelling/strata unit				
355	Refuse Collection		191.68		191.68	191.68	191.68					191.68	191.68	175.85	154.25	146.90
365	North Pender Harbour Water Service	1052.16								1052.16		1052.16	951.55	743.24	604.37	576.21
366	South Pender Harbour Water Service	1057.33								1057.33		1057.33	961.21	876.55	745.88	717.75
370	Regional Water Service	832.25	832.25		832.25	832.25	832.25	832.25	832.25	832.25		832.25	759.16	687.79	550.31	531.47
381	Greaves Road Waste Water Plant	887.81										887.81	682.60	697.84	357.00	304.00
382	Woodcreek Park Waste Water Plant					1058.28						1058.28	950.55	656.17	602.00	500.00
383	Sunnyside Waste Water Plant					1047.23						1047.23	936.22	793.47	176.00	150.00
384	Jolly Roger Waste Water Plant		984.54									984.54	984.54	784.19	432.90	350.00
385	Secret Cove Waste Water Plant		864.57									864.57	864.57	718.36	514.50	430.00
386	Lee Bay Waste Water Plant	689.67										689.67	582.46	514.50	514.50	430.00
387	Square Bay Waste Water Plant		1003.44									1003.44	853.44	718.61	514.50	430.00
388	Langdale Waste Water Plant						1526.43					1526.43	1311.78	1026.98	664.50	550.00
389	Canoe Road Waste Water Plant	1409.61										1409.61	1395.05	1500.88	371.75	325.00
390	Merrill Crescent Waste Water Plant	2348.25										2348.25	1989.96	1966.14	946.45	805.00
391	Curran Road Waste Water Plant		871.70									871.70	871.70	689.75	628.00	530.00
392	Roberts Creek Cohousing Waste Water Plant				1265.67							1265.67	1156.88	891.94	766.50	650.00
393	Lily Lake Village Waste Water Plant	915.89										915.89	905.37	844.69	766.50	650.00
394	Painted Boat Waste Water Plant	888.13										888.13	779.47	639.50	537.50	430.00
395	Sakimaw Ridge Waste Water Plant	2168.90										2168.90	2149.34	1876.21	1136.95	985.00

Note: The residential rates are calculated using the class multipliers legislated for Regional Districts.
Actual residential rates for Municipalities may vary depending on the multipliers set by each Municipality

Summary of Tax Rates (per \$100,000 of assessment)

	A	B	B Islands	D	E	F	F Islands	DOS	SIGD	TOG
General Services										
2022 Residential Rate	\$ 76.66	\$ 98.54	\$ 81.72	\$ 102.29	\$ 99.89	\$ 98.89	\$ 91.20	\$ 51.95	\$ 55.26	\$ 63.62
2021 Residential Rate	\$ 94.54	\$ 121.61	\$ 102.10	\$ 127.16	\$ 128.28	\$ 138.06	\$ 130.54	\$ 65.03	\$ 68.75	\$ 79.32
Increase (Decrease) in Residential Rate	\$ (17.88)	\$ (23.06)	\$ (20.38)	\$ (24.88)	\$ (28.39)	\$ (39.17)	\$ (39.34)	\$ (13.08)	\$ (13.49)	\$ (15.70)
	-18.9%	-19.0%	-20.0%	-19.6%	-22.1%	-28.4%	-30.1%	-20.1%	-19.6%	-19.8%
Fire Protection										
2022 Residential Rate	\$ 78.20	\$ 48.27	\$ -	\$ 35.80	\$ 28.70	\$ 28.70	\$ -	\$ -	\$ -	\$ 28.70
2021 Residential Rate	\$ 84.04	\$ 46.94	\$ -	\$ 40.29	\$ 33.46	\$ 33.46	\$ -	\$ -	\$ -	\$ 33.46
Increase (Decrease) in Residential Rate	\$ (5.84)	\$ 1.33	\$ -	\$ (4.49)	\$ (4.75)	\$ (4.75)	\$ -	\$ -	\$ -	\$ (4.75)
	-6.9%	2.8%	N/A	-11.2%	-14.2%	-14.2%	N/A	N/A	N/A	-14.2%
Taxed on Improvements Only										
2022 Residential Rate	\$ 69.85	\$ 96.45	\$ 1.69	\$ 96.45	\$ 96.45	\$ 96.45	\$ -	\$ 94.76	\$ 94.76	\$ 94.76
2021 Residential Rate	\$ 79.41	\$ 106.43	\$ 1.70	\$ 106.43	\$ 106.43	\$ 106.43	\$ -	\$ 104.73	\$ 104.73	\$ 104.73
Increase (Decrease) in Residential Rate	\$ (9.56)	\$ (9.99)	\$ (0.01)	\$ (9.99)	\$ (9.99)	\$ (9.99)	\$ -	\$ (9.97)	\$ (9.97)	\$ (9.97)
	-12.0%	-9.4%	-0.8%	-9.4%	-9.4%	-9.4%	N/A	-9.5%	-9.5%	-9.5%
Total * Residential Tax Rate										
2022 Residential Rate	\$ 224.70	\$ 243.26	\$ 83.41	\$ 234.53	\$ 225.04	\$ 224.05	\$ 91.20	\$ 146.71	\$ 150.02	\$ 187.08
2021 Residential Rate	\$ 257.98	\$ 274.98	\$ 103.81	\$ 273.89	\$ 268.18	\$ 277.96	\$ 130.54	\$ 169.76	\$ 173.48	\$ 217.51
Increase (Decrease) in Residential Rate	-\$ 33.28	-\$ 31.72	-\$ 20.40	-\$ 39.36	-\$ 43.14	-\$ 53.91	-\$ 39.34	-\$ 23.06	-\$ 23.46	-\$ 30.43
*Excludes Rural Area Street Lighting	-12.9%	-11.5%	-19.6%	-14.4%	-16.1%	-19.4%	-30.1%	-13.6%	-13.5%	-14.0%

D. Financial Planning Process



The Financial Plan for the 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* 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 2022-2026 Financial Plan was completed during pre-budget meetings in November, Round One (R1) deliberations in December and Round Two (R2) in late January. 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 2022-2026 Financial Plan Bylaw will be presented at the February 24, 2022 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 refers to the Five-Year Financial Plan as well as established service, asset management and capital plans (up to 50 year plans). It is a strategic process that ensures that revenues are adequate to maintain services at current levels, and there is a plan for expanding existing services or initiating new ones. Financial Planning promotes “Big Picture” thinking, provides more stability in budget and tax rates, addresses short-term issues with long-term solutions and minimizes the impact of changing economic times on planning. The SCRD Board, the Senior Leadership Team (SLT) and staff contribute to the financial planning process as follows:

- The **role of the Board** is to provide strategic and policy direction for all activities carried out by the SCRD.
- The **role of Budget Managers and staff** is to evolve the strategic and policy direction into work plans designed to achieve the Board directed.

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.

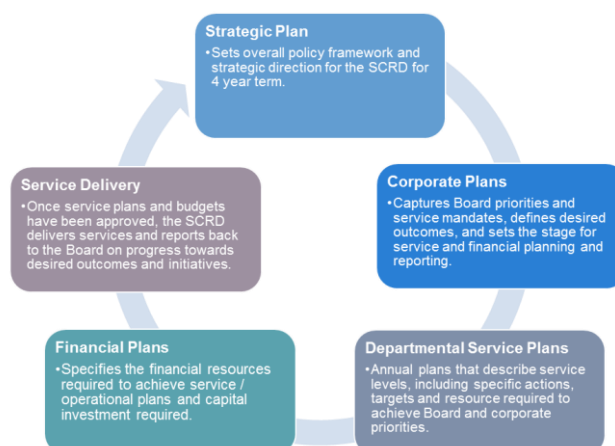
Other related Financial Policies which guide the Financial Planning Process are:

- Debt Management Policy
- Investment Policy
- Support Service Allocation
- Asset Management Policy

Key Steps:

1. Financial Planning Process

The development of the SCRD Financial Plan is guided by the Board's Strategic Direction which considers emerging trends and issues that affect the entire Sunshine Coast, from Egmont to Port Mellon and the islands.



2. Develop Corporate Plans

- a. Outlines the response to the Board strategic priorities and policy direction, by highlighting implications to core service priorities to achieve the goals and targets as set out by the Board.
- b. Departmental projects and processes are reviewed and amended to align work plans to new priorities and objectives.

3. Develop Departmental Business/Service Plans

- a. Describes service levels, including specific actions, targets and resources required to achieve the Board and Corporate priorities.

4. Align Corporate and Service Plans to Financial Plans

- a. Review operational budgets, including Human Resource (HR) plans to ensure they align with Service Plans and are sufficient to meet work plans.
- b. Budget Proposals, along with business cases, are prepared in alignment with strategic priorities and will be evaluated and reviewed in accordance to the following criteria:

Mandatory

- Imminent Asset Failure
- Regulatory Compliance
- Safety
- Business Continuity

Board Strategic & Corporate Plans

Low Cost / High Value

Other

5. Monitoring and Reporting

- a. Strategic Plan annual review process includes monitoring success and measuring performance.
- b. Financial Monitoring and Variance Reporting
 - i. Variance reports are presented to the Board three times each year and augmented by the updates by departments as identified.
 - ii. Financial Statements, External Audit are done annually and reported to the Board in April of each year.
- c. Corporate and Service Plans
 - i. A Budget Project Status report is presented to the Board every second month and reports on operational and capital initiatives.
 - ii. Corporate Annual report is released in June of each year, including financial overview, key strategic priorities and achievements for the past year.

2022-2026 Financial Planning Process Schedule

Activity		2021		2022	
	June / September	November	December	January	February
Pre-Planning					
Board Strategic Plan Review	11/10				
Pre-Budget Overview		1-2			
Round 1					
Budget Stakeholders (Museums, Libraries, Community Schools etc.) SCRD-2022 Budget Proposals			13		
SCRD: 2022 Budget Proposal			14-15		
Public Engagement					
Public Meetings		X	X	X	X
Public & Municipal Presentations and information sessions		X	X	X	X
Round 2					
Budget Stakeholders SCRD-2022 Budget Proposals Final 2021 Carry-forwards 2021 Surplus / Deficit Report				24-26	
Adoption of Financial Plan					24

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.

i. Round One (R1)

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 Corporate and Administrative Services Committee for final decision to maintain consistency of process.

ii. Round Two (R2)

During Round 2 discussions for 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.

iii. 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.

iv. 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 using the Revised Assessment Rolls. 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.

v. 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 CFO 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:

- i. Critical Emergency Situation – resulting in the Emergency Operation Centre (EOC) activation;
- ii. 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.



E. 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 Sunshine Coast Regional District (SCRD) toward the Boards Strategic Goals of Financial Sustainability. As stated in the Financial Sustainability Policy, it is the degree to which a government is capable of funding the service needs of its community, including the management and maintenance of assets.

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

Fund Structure

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

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

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

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

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

Segmented Reporting

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

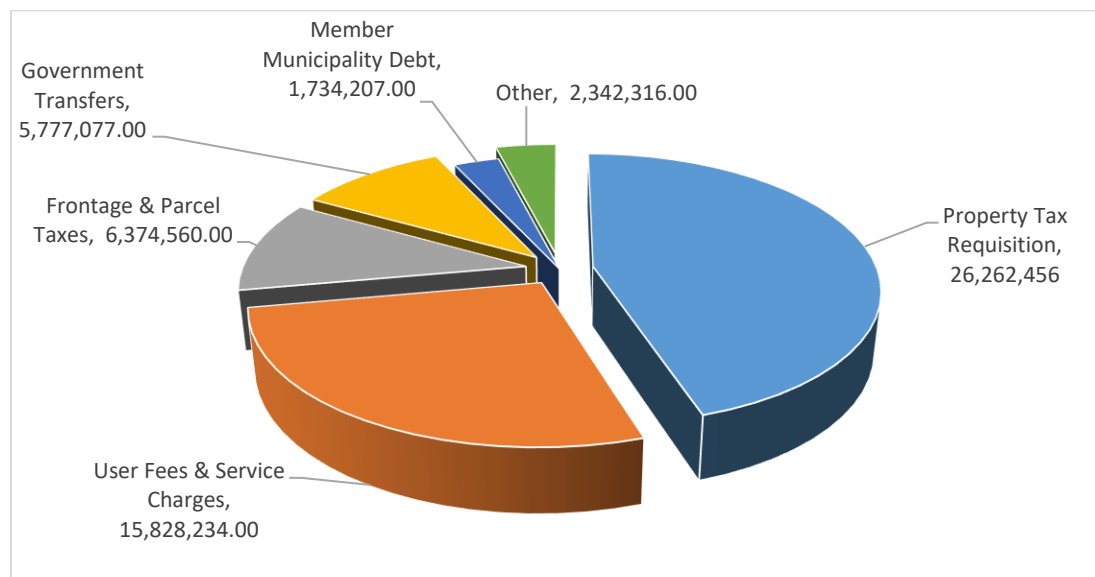
General Fund Services: Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development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

Revenues

The 2022 budget includes budgeted revenues of \$58.3 million of which 45%, or \$26.2 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 making up 4% of revenues in 2022 and include external recoveries, grants in lieu of taxes, investment income, development cost charges, capital donations and revenues collected from Municipal Finance Authority Actuarial Adjustments from income earned on sinking debt funds.

Property Tax Requisition Revenue- Requisitioned funds based on a homeowner's property assessed value. 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. The amount of property tax revenue budgeted is derived from the amount requisitioned from the province of British Columbia's Surveyor of taxes and the Municipalities.

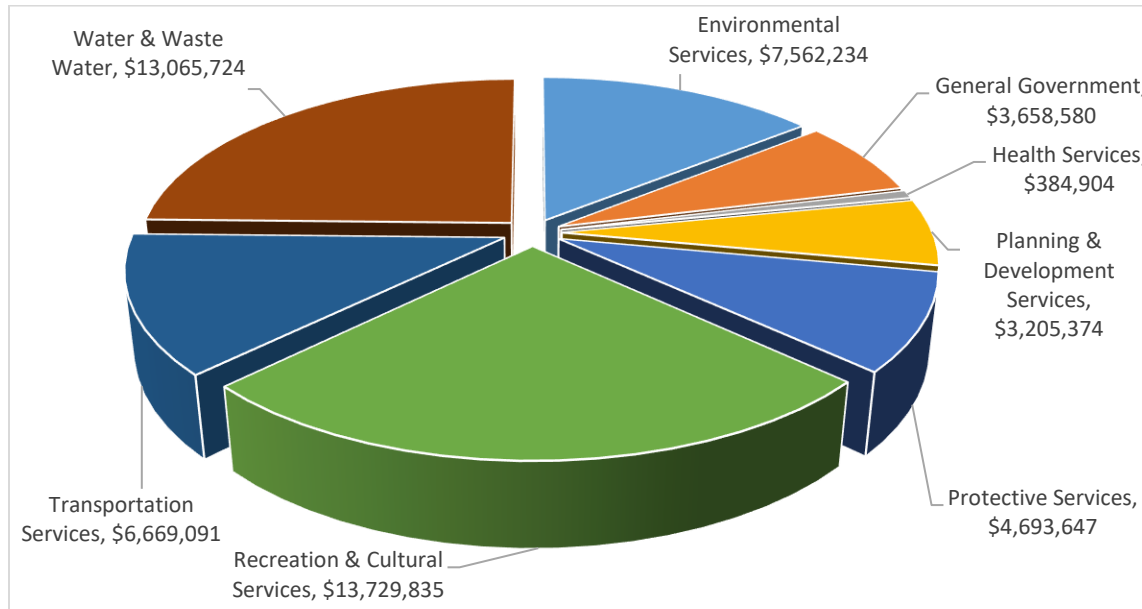
User Fees and Service Charges Revenue- Revenue earned for the use of a particular service or facility offered by the SCRD on a as use basis. User Fee and Service Charges revenue is determined based on historical revenue trends and can fluctuate year to year based on the demand for pay per use services.

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.

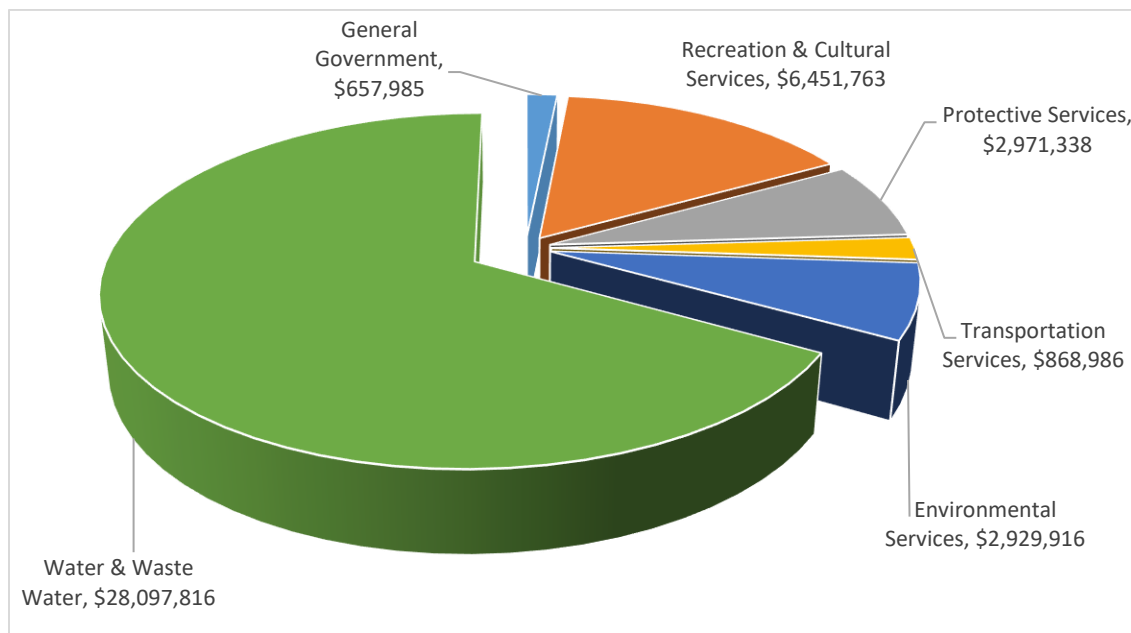
Government Transfers- Revenue received from a Provincial or Federal body through grants, incentive programs, or a government agreement. The budgeted Government Transfer revenue is derived from information from agreements that have been executed or are reasonably expected to be executed.

Expenses

The 2022 budget includes budgeted Operating expenditures of \$52.9 million. The chart below illustrates the expenditures by functional category:



The 2022 budget includes budgeted Capital expenditures of \$41.9 million. The chart below illustrates how the capital expenditures are budgeted by functional category:



Other Sources

The table below represents the “Other sources and uses of funds” not classified as revenues or expenses for accounting purposes. These include capital expenditures, debt repayments, adjustments for non-cash items, and transfers to/(from) reserves and other funds.

Source/Use of Fund	Amount
Debt Principal Repayment	2,853,132
Debt Proceeds	(21,470,403)
Prior Year Surplus	(216,424)
Temporary Internal Financing	2,200,725
Transfer to (from) Capital Fund	(1,240,749)
Transfer to (from) Appropriated Surplus	(861,043)
Transfer to (from) Reserve Fund	(13,205,347)
Transfer to/(from) Unfunded Liability	(1,600,000)
Unfunded Amortization	(4,822,441)

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 Facility Services and Parks division.

This 'cross-functional' approach allows for greater efficiency and collaboration between departments while still meeting the requirements of the Local Government Act with respect to maintaining separate budgets and accounting records for each Regional District service.

Divisions	2021	2022	2023	2024	2025	2026	Net Increase (Reduction) 2021 to 2022
Office of the CAO	2.00	2.00	2.00	2.00	2.00	2.00	-
							-
Human Resource Services	4.60	4.60	4.60	4.60	4.60	4.60	-
							-
Administration and Legislative Services							-
Senior Management	1.00	1.00	1.00	1.00	1.00	1.00	-
Administration	4.30	5.13	4.80	4.80	4.80	4.80	0.83
Legislative Services	2.71	3.95	4.00	4.00	4.00	4.20	1.24
	8.01	10.08	9.80	9.80	9.80	10.00	2.07
							-
Corporate Services							-
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Financial Services	8.40	8.70	8.70	8.70	8.70	8.70	0.30
Purchasing and Risk Management	3.00	3.00	3.00	3.00	3.00	3.00	-
Financial Analysis	1.00	1.00	1.00	1.00	1.00	1.00	-
Asset Management	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Technology and GIS Services	9.38	9.80	9.08	8.80	8.80	8.80	0.42
	25.78	26.50	25.78	25.50	25.50	25.50	0.72
							-
Infrastructure Services							-
Senior Management/Admin Asst.	2.00	2.00	2.00	2.00	2.00	2.00	-
Strategic Infrastructure Initiatives	4.00	4.00	4.00	4.00	4.00	4.00	-
Utility Services	37.76	40.59	41.09	41.09	41.09	41.09	2.83
Solid Waste Services	13.09	13.14	13.34	13.34	13.34	13.34	0.06
	56.84	59.73	60.43	60.43	60.43	60.43	2.89
							-
Planning & Development Services							-
Sustainability Services	1.00	1.33	1.00	1.00	1.00	1.00	0.33
Senior Management/Admin Asst.	1.90	1.90	1.90	1.90	1.90	1.90	-
Planning and Development Services	7.00	8.00	8.00	8.00	8.00	8.00	1.00
Building Services	6.00	6.75	7.00	7.00	7.00	7.00	0.75
Ports Services	1.00	1.00	1.00	1.00	1.00	1.00	-
Protective Services	11.40	13.20	13.50	13.50	13.50	13.50	1.80
	28.30	32.18	32.40	32.40	32.40	32.40	3.88
							-
							-
Community Services							-
Transit and Fleet Services	37.37	38.07	36.80	36.80	36.80	36.80	0.70
Recreation and Community Partnerships	29.20	29.20	29.20	29.20	29.20	29.20	-
Pender Harbour Recreation	3.58	3.58	3.58	3.58	3.58	3.58	-
Facility Services and Parks	26.81	28.58	28.00	26.88	26.88	26.88	1.77
Senior Management/Admin Asst.	1.00	1.50	2.00	2.00	2.00	2.00	0.50
	97.96	100.93	99.58	98.46	98.46	98.46	2.97
							-
Total Full Time Equivalent Positions	223.50	236.02	234.59	233.19	233.19	233.39	12.52

2.27 Full year impact of new FTEs approved in 2021

8.12 New Permanent FTE's Approved in 2022

0.20 Temporary FTEs Required for Elections

-2.55 Temporary FTE's Approved in 2021

4.48 Temporary FTE's approved in 2022

12.52

Internal Support Services

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

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

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

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

The seven 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

		2018	2019	2020	2021	2022	Difference 2021 to 2022	%
110	General Government	668,582	690,894	702,711	910,603	842,508	(68,095)	-9.69%
113	Finance (Includes Asset Mgmt. & Purchasing)	1,409,655	1,446,949	1,620,322	1,692,147	1,760,214	68,067	4.20%
114	Field Rd	471,711	472,278	487,131	502,199	510,306	8,107	1.66%
115	Human Resources	533,840	555,395	714,168	725,929	755,915	29,986	4.20%
117	Information Technology	913,351	1,001,814	1,141,040	1,178,252	1,271,807	93,555	8.20%
135	Corporate Sustainability	20,894	21,216	46,764	48,176	51,113	2,937	6.28%
315	Mason Road Works Yard	-	-	-	-	16,000	16,000	
506	Property Information Mapping Services	333,522	341,540	318,629	308,721	316,255	7,534	2.36%
Total	Total	4,351,555	4,530,086	5,030,765	5,366,027	5,524,118	158,091	2.95%
	Change from Prior Year		178,531	500,679	335,262	158,091		
	% Change from Prior Year		4.10%	11.05%	6.66%	2.95%		

A Snapshot of Current Reserve Funds

*The charts and information below are accurate as of February 22, 2022

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 at the end of 2021.

Bylaw	Description	2021 Opening Balance	Transfers	YTD Interest	2021 Closing Balance	2022 Expected Transfers	2022 Expected Balance
General							
504	Administration - Capital	\$ 653.50	\$ -	\$ 3.66	\$ 657.16	0	657.16
495	Administration - Vehicle Acquisition	44,552.53	-	249.17	44,801.70	0	44,801.70
648	Administration - Operating	425,611.55	192,826.29	2,377.04	620,814.88	\$ (196,320.00)	424,494.88
648	Administration - Operating (Risk Management)	37,082.78	-	207.39	37,290.17	\$ 10,000.00	47,290.17
648	Finance - Operating	564,640.83	160,140.80	3,157.72	727,939.35	\$ (169,750.00)	558,189.35
496	Office Building Upgrades - Capital	229,346.85	20,000.04	1,282.30	250,629.19	\$ (5,000.00)	245,629.19
	Office Building Upgrades - Operating	100,569.01	25,371.76	562.41	126,503.18	\$ (3,454.00)	123,049.18
648	Human Resources - Operating	216,104.37	95,018.62	1,207.38	312,330.37	\$ 1,250.00	313,580.37
504	Information Services - Capital	285,494.59	191,023.31	1,477.60	477,995.50	\$ (75,838.00)	402,157.50
648	Information Services - Operating	125,065.29	28,396.55	699.43	154,161.27	\$ (5,000.00)	149,161.27
648	Area D Grant in Aid - Operating	3,378.32	-	18.89	3,397.21	0	3,397.21
648	Elections - Operating	151,952.75	45,078.80	849.55	197,881.10	\$ (124,292.00)	73,589.10
648	Corporate Sustainability - Operating	119,073.61	5,336.32	665.93	125,075.86	\$ (15,000.00)	110,075.86
648	Regional Sustainability - Operating	87,105.61	27,835.23	470.85	115,411.69	\$ (60,000.00)	55,411.69
	Feasibility Studies - Area B	28,182.39	-	157.61	28,340.00	\$ (28,262.00)	78.00
	Feasibility Studies - Area D	28,182.39	-	157.61	28,340.00	\$ (28,262.00)	78.00
649	Bylaw Enforcement - Vehicle Acquisition	67,167.64	-	375.63	67,543.27	\$ (50,000.00)	17,543.27
677	Bylaw Enforcement - Operating	99,494.24	98,016.46	556.06	198,066.76	\$ (274.00)	197,792.76
	Halfmoon Bay Smoke Control - Operating	2,580.40	(654.53)	11.63	1,937.50	\$ (1,085.00)	852.50
650	Roberts Creek Smoke Control - Operating	13,192.94	(151.96)	70.96	13,111.94	\$ (1,084.00)	12,027.94
497	Gibsons and District Fire Protection - Land	43,869.54	-	245.34	44,114.88	0	44,114.88
489	Gibsons and District Fire Protection - Capital	379,808.13	197,321.16	2,106.86	579,236.15	\$ (261,051.00)	318,185.15
678	Gibsons and District Fire Protection - Operating	78,284.11	222,028.39	437.80	300,750.30	\$ (41,279.00)	259,471.30
490	Roberts Creek Fire Protection - Capital	451,000.85	84,650.00	2,519.78	538,170.63	\$ (138,650.00)	399,520.63
679	Roberts Creek Fire Protection - Operating	176,063.42	125,682.55	976.53	302,722.50	\$ (124,902.00)	177,820.50
491	Halfmoon Bay Fire Protection - Capital	524,295.12	125,000.04	2,930.07	652,225.23	\$ (335,600.00)	316,625.23
	Halfmoon Bay Fire Protection - Operating	49,663.04	139,706.54	277.75	189,647.33	\$ (45,000.00)	144,647.33
601	Egmont Fire Protection - Capital	129,857.63	1,307.45	706.83	131,871.91	\$ 2,500.00	134,371.91
	Egmont Fire Protection - Operating	87,626.05	52,151.31	490.05	140,267.41	0	140,267.41
492	Emergency Telephone 911 - Capital	797,719.40	47,215.34	4,275.03	849,209.77	\$ (412,515.00)	436,694.77
	Emergency Telephone 911 - Operating	47,371.93	9,920.29	247.72	57,539.94	\$ (15,512.00)	42,027.94
493	Sunshine Coast Emergency Planning - Capital	37,738.97	-	211.07	37,950.04	0	37,950.04
	Sunshine Coast Emergency Planning - Operating	41,378.83	(5,095.93)	230.94	36,513.84	\$ (7,858.00)	28,655.84
651	Animal Control - Vehicle Acquisition	57,217.21	-	319.97	57,537.18	0	57,537.18
680	Animal Control - Operating	144,087.28	11,842.12	805.42	156,734.82	\$ (274.00)	156,460.82
529	Transit - Capital	-	-	-	-	0	0.00
652	Transit - Operating	857,721.65	242,027.25	4,796.76	1,104,545.66	\$ (413,439.00)	691,106.66
563	Fleet Maintenance - Capital	98,110.26	-	548.66	98,658.92	\$ (10,000.00)	88,658.92
	Fleet Maintenance - Operating	152,192.16	(3,917.63)	830.31	149,104.84	\$ (43,313.00)	105,791.84
	Building Maintenance - Operating	84,289.94	1,930.86	471.39	86,692.19	\$ (1,875.00)	84,817.19
486	Ports - Capital	690,869.11	255,389.03	3,562.59	949,820.73	\$ (304,736.00)	645,084.73
607	Ports - Operating	55,122.59	83,815.00	307.97	139,245.56	\$ (84,600.00)	54,645.56
653	Regional Solid Waste - Operating	178,115.31	239,139.38	1,144.39	418,399.08	\$ (234,010.00)	184,389.08
670	Zero Waste Initiatives (Eco Fee) - Operating	312,715.17	62,072.00	1,908.16	376,695.33	\$ (303,177.00)	73,518.33
653	Landfill - Operating	20,106.55	226,029.89	109.18	246,245.62	\$ (235,649.00)	10,596.62
654	Refuse Collection - Operating	114,444.62	40,597.29	520.96	155,562.87	0	155,562.87
655	Cemetery - Operating	374,944.47	30,504.39	2,045.03	407,493.89	\$ (7,000.00)	400,493.89
515	Pender Harbour Health Clinic - Capital	58,427.54	(14,999.96)	244.93	43,672.51	\$ (32,726.00)	10,946.51
681	Regional Planning - Operating	127,677.58	38,889.33	703.31	167,270.22	\$ (39,460.00)	127,810.22
656	Rural Planning - Vehicle Acquisition	18,848.88	-	105.40	18,954.28	0	18,954.28
657	Rural Planning - Operating	93,428.94	16,284.97	520.74	110,234.65	\$ (19,582.00)	90,652.65
504	Property Information & Mapping - Capital	64,063.92	15,000.00	358.04	79,421.96	\$ 15,000.00	94,421.96
648	Property Information & Mapping - Operating	178,125.71	1,377.36	899.10	180,402.17	-	180,402.17
	Civic Addressing - Operating	107,575.65	24,349.67	601.63	132,526.95	0	132,526.95
659	Building Inspection - Vehicles Acquisition	25,306.17	6,000.00	141.41	31,447.58	\$ 6,000.00	37,447.58
	Building Inspection - Operating	1,150,368.95	237,548.57	6,431.41	1,394,348.93	\$ (1,480.00)	1,392,868.93
715	Hillside - Operating	904,662.20	54,253.34	5,059.08	963,974.62	\$ 7,984.00	971,958.62
590	Community Recreation Facilities - Capital	2,562,926.77	(238,488.30)	13,875.75	2,338,314.22	\$ (770,703.00)	1,567,611.22
682	Community Recreation Facilities - Operating	314,323.99	595,075.56	1,531.20	910,930.75	\$ (132,604.00)	778,326.75
494	Pender Harbour Pool - Capital	47,144.91	15,757.11	263.31	63,165.33	\$ 10,563.00	73,728.33
660	Pender Harbour Pool - Operating	289,779.12	159,938.54	1,620.58	451,338.24	\$ (39,579.00)	411,759.24
	School Facilities - Joint Use - Operating	7,323.08	(186.36)	40.95	7,177.67	0	7,177.67
609	Gibsons & Area Library - Capital	80,010.47	50,000.04	446.63	130,457.14	\$ 50,000.00	180,457.14
	Gibsons & Area Library - Operating	55,162.87	23,704.57	308.50	79,175.94	0	79,175.94
533	Community Parks - Capital	454,770.32	150,000.00	2,540.85	607,311.17	\$ (177,463.00)	429,848.17
662	Community Parks - Operating	225,708.40	11,853.83	1,285.66	238,847.89	\$ (179,214.00)	59,633.89
683	Bicycle and Walking Paths - Operating	254,757.99	25,549.56	1,424.56	281,732.11	\$ (65,000.00)	216,732.11
	Area A - Bicycle and Walking Paths - Operating	97,150.21	11,434.09	543.31	109,127.61	0	109,127.61
	Regional Recreation Programs - Operating	38,616.95	47,486.41	215.98	86,319.34	\$ (4,000.00)	82,319.34
	Dakota Ridge - Operating	297,909.58	29,209.89	1,666.06	328,785.53	\$ (55,500.00)	273,285.53
Total General Reserve Funds		\$ 16,068,115.13	\$ 4,337,592.63	\$ 88,413.77	\$ 20,494,121.53	\$ (5,198,075.00)	\$ 15,296,046.53

Bylaw	Description	2021 Opening Balance	Transfers	YTD Interest	2021 Closing Balance	2022 Expected Transfers	2022 Expected Balance
Water Services							
589	North Pender Harbour - Capital	\$ 290,315.65	\$ 118,756.56	\$ 1,591.05	\$ 410,663.26	\$ 80,424.00	491,087.26
605	North Pender Harbour - Operating	354,000.70	142,744.87	1,979.13	498,724.70	(132,614.00)	366,110.70
602	South Pender Harbour - Capital	629,130.13	152,717.92	3,159.68	785,007.73	(354,210.00)	430,797.73
663	South Pender Harbour - Operating	701,346.52	144,541.70	3,921.31	849,809.53	(151,807.00)	698,002.53
488	Regional - Capital	8,293,134.35	1,532,978.95	46,745.87	9,872,859.17	(5,352,139.00)	4,520,720.17
498	Regional - Land	18,569.71	-	103.88	18,673.59	0	18,673.59
664	Regional - Operating	3,282,056.74	314,410.31	17,566.54	3,614,033.59	(1,984,796.00)	1,629,237.59
Total Water Services Reserves		\$ 13,568,553.80	\$ 2,406,150.31	\$ 75,067.46	\$ 16,049,771.57	\$ (7,895,142.00)	\$ 8,154,629.57
Waste Water Plants							
512	Greaves Road - Capital	\$ 3,340.19	\$ -	\$ 18.68	\$ 3,358.87	\$ 2,271.00	5,629.87
608	Greaves Road - Operating	11,353.31	35.70	62.68	11,451.69	(7,362.00)	4,089.69
665	Woodcreek Park - Capital	30,223.72	-	169.02	30,392.74	28,087.00	58,479.74
666	Woodcreek Park - Operating	158,927.40	6,345.11	856.42	166,128.93	(23,827.00)	142,301.93
512	Sunnyside - Capital	19,746.56	-	110.43	19,856.99	3,193.00	23,049.99
608	Sunnyside - Operating	13,776.36	5,278.49	77.03	19,131.88	(2,841.00)	16,290.88
512	Jolly Roger - Capital	40,438.65	(892.43)	226.14	39,772.36	699.00	40,471.36
608	Jolly Roger - Operating	21,389.00	12,632.10	119.61	34,140.71	(8,099.00)	26,041.71
512	Secret Cove - Capital	13,224.97	(758.49)	73.95	12,540.43	869.00	13,409.43
608	Secret Cove - Operating	33,334.05	16,854.83	186.41	50,375.29	(6,524.00)	43,851.29
512	Lee Bay - Capital	266,712.99	-	1,491.58	268,204.57	35,601.00	303,805.57
608	Lee Bay - Operating	291,046.20	24,324.64	1,627.67	316,998.51	(16,119.00)	300,879.51
512	Square Bay - Capital	46,712.72	-	261.24	46,973.96	1,239.00	48,212.96
608	Square Bay - Operating	58,289.71	261.21	323.42	58,874.34	(52,483.00)	6,391.34
512	Langdale - Capital	760.02	-	4.25	764.27	4,839.00	5,603.27
608	Langdale - Operating	51,114.82	17,054.55	285.85	68,455.22	(46,776.00)	21,679.22
512	Canoe Road - Capital	3,327.99	-	18.60	3,346.59	107.00	3,453.59
608	Canoe Rd - Operating	3,875.67	3,660.68	21.67	7,558.02	(32.00)	7,526.02
512	Merrill Crescent - Capital	-	-	-	-	2,045.00	2,045.00
608	Merrill Crescent - Operating	3,365.10	4,848.65	18.00	8,231.75	3,388.00	11,619.75
512	Curran Road - Capital	31,199.12	(10,175.80)	169.78	21,193.10	17,153.00	38,346.10
608	Curran Road - Operating	43,737.13	27,847.47	244.59	71,829.19	(2,478.00)	69,351.19
512	Roberts Creek Co-Housing - Capital	2,620.31	(2,364.97)	14.66	270.00	11,287.00	11,557.00
608	Roberts Creek Co-Housing - Operating	48,526.66	(22,856.84)	238.49	25,908.31	(12,776.00)	13,132.31
667	Lily Lake Village - Operating	64,695.31	(8.65)	361.80	65,048.46	(42,781.00)	22,267.46
668	Painted Boat - Capital	5,332.73	-	29.83	5,362.56	9,711.00	15,073.56
669	Painted Boat - Operating	62,624.87	17,252.40	350.21	80,227.48	(6,507.00)	73,720.48
N/A	No Bylaw - Sakinaw Ridge - Operating	26,351.66	-	147.38	26,499.04	(4,014.00)	22,485.04
728	Sakinaw Ridge Capital Reserve	-	19,257.55	-	19,257.55	-	19,257.55
Total Waste Water Plants Reserves		\$ 1,356,047.22	\$ 118,596.20	\$ 7,509.39	\$ 1,482,152.81	\$ (112,130.00)	\$ 1,370,022.81
Total Reserve Funds		\$ 30,992,716.15	\$ 6,862,339.14	\$ 170,990.62	\$ 38,026,045.91	\$ (13,205,347.00)	\$ 24,820,698.91

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.

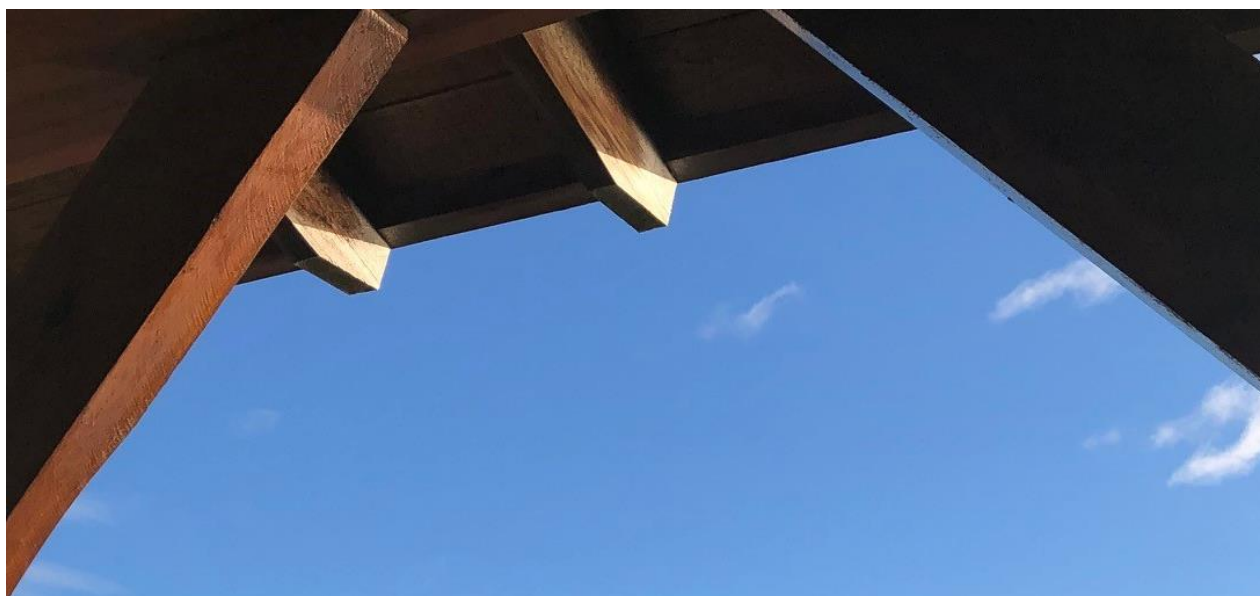
Regional Districts in British Columbia are not subject to a debt servicing limit; however, the SCRD's debt management policy specifies a maximum debt servicing ratio of 15% for Regional District debt only. The debt servicing ratio is defined as annual debt servicing cost divide by the SCRD's recurring revenue for the year. At the beginning of 2022, the SCRD's had a debt servicing ratio of 10.13%.

At the beginning of 2022, the SCRD had \$19,854,087 of outstanding long-term debt of which \$8,929,740 had been undertaken for member municipalities and \$10,487,984 for Regional District services.

The 2022 budget includes funding from debt proceeds of \$21,470,403 to fund current year expenditures. \$15,250,000 of this amount is proposed long-term borrowing for Phase 3 Water Meter Installations and Phase 4 Groundwater Investigation related to the development of the Church Road Well. In addition, there is \$1,616,316 of pending debt issues for the Sechelt Landfill Remediation project and \$917,000 for the Gibsons and Area Community Centre Brine Chiller & Condenser.

LA/SI Bylaw or Resolution	Purpose	Interest Rate	Principal Balance Remaining
Borrowing Under Loan Authorization Bylaw			
583/592	911 Emergency Communications Upgrades	4.82%	-
584/593	Parks Master Plan	2.25%	105,629
550/561	Community Recreation Facilities Construction	4.77%	4,550,282
544/553	Chapman Water Treatment Plant	0.91%	840,483
557/572	Field Road Administration Building	4.88%	966,995
550/561	Community Recreation Facilities	4.88%	666,676
556/571	Fleet Maintenance Building Expansion	4.88%	133,322
547/575	Egmont & District Fire Department Equipment	4.88%	32,757
594/613	Pender Harbour Pool	2.25%	428,596
676/694	South Pender Water Treatment Plant	3.00%	953,138
617/628	North Pender Harbour Water UV & Metering	3.00%	280,000
619/629	South Pender Harbour Water Metering	3.00%	420,000
707/719	Square Bay Waste Water Treatment Plant	2.66%	258,847
			\$ 9,636,725
Liabilities Under Agreement			
266/19 No. 5	Merrill Crescent Septic Field Replacement	0.97%	8,473
266/19 No. 5	Canoe Road Septic Field Replacement	0.97%	11,327
015/20 No. 5	Vaucroft Dock Capital Works	0.97%	270,000
			\$ 289,800
Equipment Financing			
0015-0	Gibsons Fire Ladder Truck	0.97%	72,547
0016-0	Building Maintenance - Vehicle	0.97%	9,059
0017-0	Community Parks - Vehicle	0.97%	13,708
0018-0	SPHWS - Vehicle	0.97%	11,929
0021-0	Information Technology Hardware (2019)	0.97%	22,916
0020-0	Regional Water Vehicle Replacements (2018)	0.97%	106,484
0022-0	Regional Water Vehicle Replacements (2019)	0.97%	101,068
0023-0	Waste Water Vehicle Replacement (2019)	0.97%	36,073
0024-0	NPH Water Service Vehicle Replacement (2019)	0.97%	53,559
0025-0	Regional Water Excavator & Trailer	0.97%	134,116
			\$ 561,459
Total Outstanding Debt			\$ 10,487,984

Budgeted Unissued Borrowing	Amount	Proposed Term
GDVFD Engine #1 Replacement	585,000	5 years
HMBVFD Tanker (Tender) Replacement	200,000	5 years
Building Maintenance Vehicle	25,000	5 years
Water Meter Installations - Phase 3	7,250,000	15 Years
Vehicle Purchase - Strategic Infrastructure Division	46,500	5 years
Regional Water Utility Vehicle Purchase	46,500	5 years
Church Road Well Field Project	8,518,959	30 Years
South Pender Vehicle Purchase	80,000	5 years
Regional Water Vehicle Purchase	210,000	5 years
Sechelt Landfill Remediation	1,616,316	5 years
Sechelt Landfill Forklift	25,000	5 years
Cab Tractor (Sports Fields)	70,000	5 years
Power Supply System Replacement	194,000	5 years
Coopers Green Hall Replacement	528,378	5 years
Sechelt Aquatic Centre Sprinkler System Replacement	175,000	5 years
Langdale WWTP Remediation Project	100,000	5 years
Light Duty Trucks	150,000	5 years
Regional Water Vehicles	200,000	5 years
Single Axle Dump Truck	225,000	5 years
GACC Brine Chiller & Condenser	917,600	5 years
Self-Contained Breathing Apparatus	175,900	5 years
Garage Hoist	131,250	5 years
Total Unissued Debt	\$ 21,470,403	



F. Glossary of Terms



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

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

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

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

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

ASSET: Anything owned that has monetary value.

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

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

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

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

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

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

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

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

CAPITAL PLAN: A comprehensive five-year corporate plan that identifies the proposed capital project expenditures and sources of financing for all departmental projects.

Projects within the Capital Plan are ranked using departmental and corporate criteria to determine which will be funded.

CAPITAL PROJECT: Creation or improvement of infrastructure assets.

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

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

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

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

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

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

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

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

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

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

FINANCIAL PLAN: Provides the 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 fulltime 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.

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.

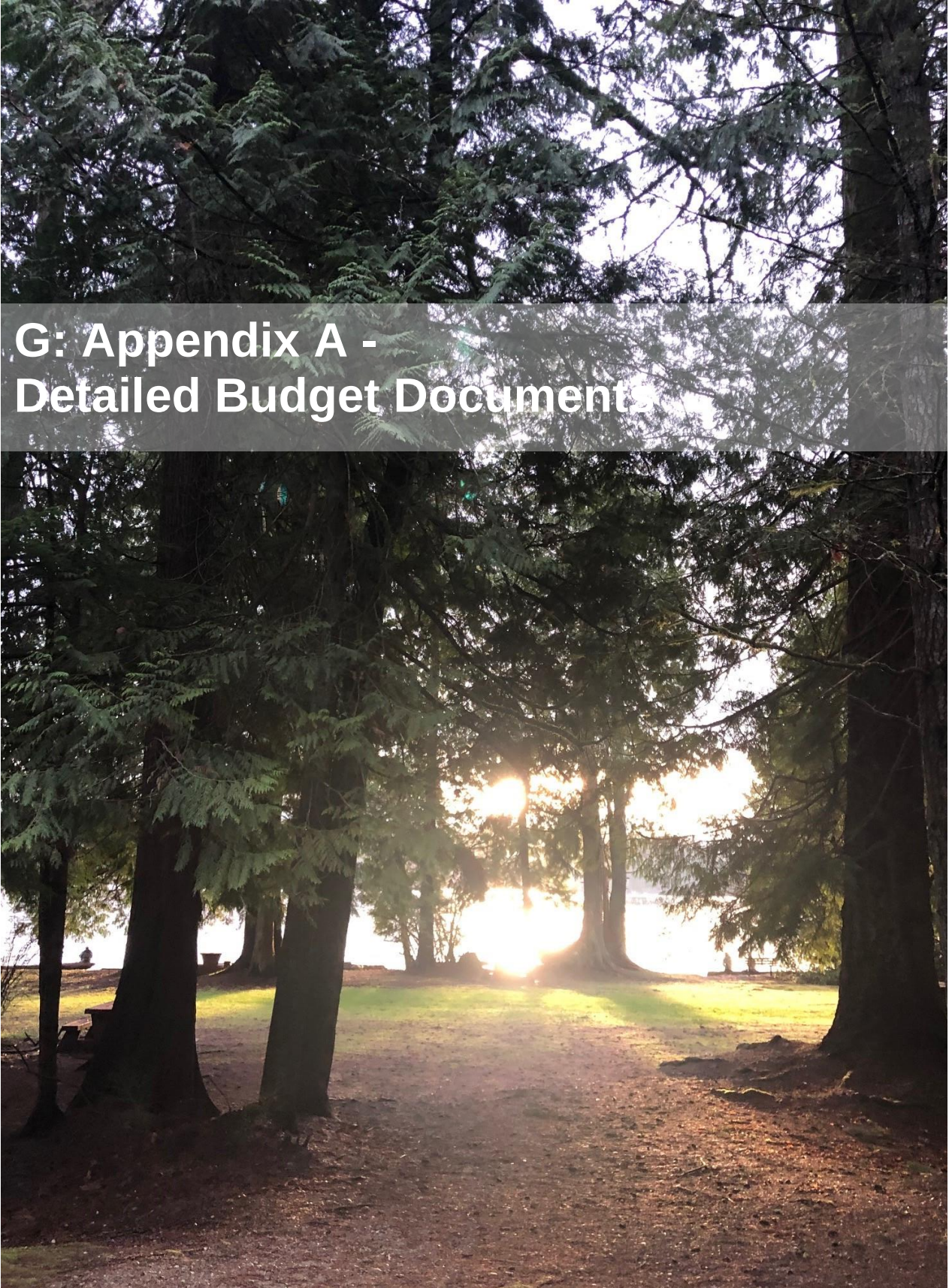
TAX: A compulsory financial contribution imposed by a government to raise revenue.

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.

A photograph of a forest with large evergreen trees. The sun is shining through the trees in the background, creating a bright, glowing effect. The foreground is covered in a layer of brown leaves and pine needles. The text "G: Appendix A - Detailed Budget Documents" is overlaid on the image in a white, sans-serif font.

G: Appendix A - Detailed Budget Documents

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.

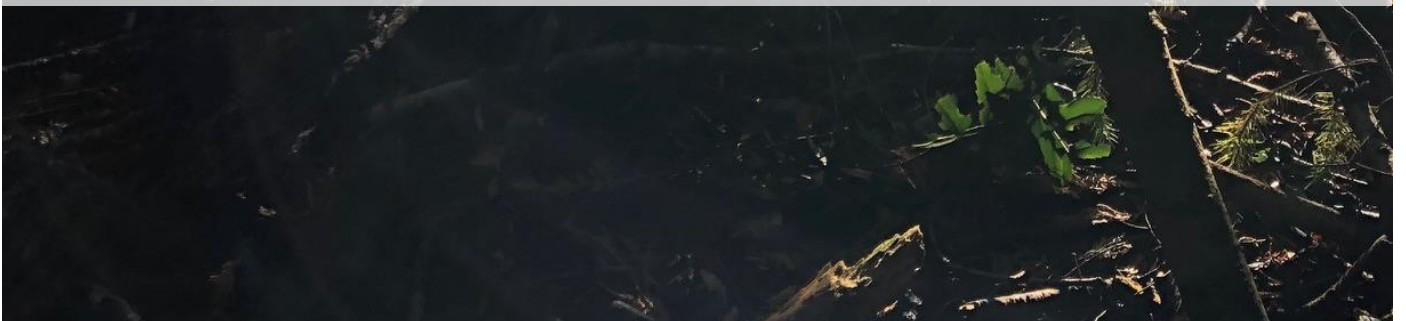
The format and presentation of budgeted revenues and expenses align with the SCRD financial statement presentation and public sector accounting standards. The difference between revenue and expenses is defined as the annual operating surplus/(deficit). In accordance with Local Government Act section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



2022 Budget Report – Including Taxation Impact

The information below is as reported on February 22, 2022.





2022 Budget Report - Including Taxation Impact

Budget Version:	Adopted Budget
Prior Year Comparison:	Amended Budget
Financial Plan:	Forecast Budget
Total Pages:	241

Generated Date:	February 22, 2022



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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	175,818	181,657	181,248	218,006	253,399	35,393	16.23%
Area B - Halfmoon Bay	157,316	175,191	164,589	195,432	211,713	16,281	8.33%
Area D - Roberts Creek	112,045	126,621	122,810	152,974	159,846	6,872	4.49%
Area E - Elphinstone	87,175	97,411	94,963	115,460	122,627	7,167	6.21%
Area F - West Howe Sound	156,201	164,460	162,935	202,737	205,510	2,773	1.37%
Member Municipalities							
District of Sechelt	324,864	359,876	340,042	407,333	446,076	38,743	9.51%
Town of Gibsons	145,863	163,995	159,543	188,788	196,431	7,643	4.05%
Sechelt Indian Government District	25,222	26,304	26,323	31,416	31,913	497	1.58%
Net Taxes Levied	1,184,504	1,295,515	1,252,453	1,512,146	1,627,516	115,370	7.63%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	8.72	8.51	8.38	9.65	7.89
Utilities [02]	30.54	29.79	29.33	33.76	27.62
Major Industry [04]	29.66	28.93	28.49	32.80	26.83
Light Industry [05]	29.66	28.93	28.49	32.80	26.83
Business and Other [06]	21.38	20.85	20.53	23.63	19.34
Managed Forest Land [07]	26.17	25.53	25.14	28.94	23.68
Rec/Non Profit [08]	8.72	8.51	8.38	9.65	7.89
Farm [09]	8.72	8.51	8.38	9.65	7.89

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2021	2021	2022	2023	2024	2025	2026
Revenues								
Grants in Lieu of Taxes		97,803	72,000	97,000	97,000	97,000	97,000	97,000
Tax Requisitions		1,512,143	1,512,147	1,627,516	1,762,974	1,762,974	1,762,974	1,677,800
Government Transfers		1,840,509	874,050	874,050	874,050	874,050	874,050	874,050
Investment Income		81,231	58,000	58,000	58,000	58,000	58,000	58,000
Internal Recoveries		916,787	910,603	842,508	899,717	899,717	899,717	899,717
Other Revenue		46,758	8,406	8,406	8,406	8,406	8,406	8,406
Total Revenues		4,495,231	3,435,206	3,507,480	3,700,147	3,700,147	3,700,147	3,614,973
Expenses								
Administration		702,012	702,012	704,425	731,775	731,775	731,775	715,672
Wages and Benefits		1,582,798	1,607,670	1,756,691	1,834,508	1,834,508	1,834,508	1,765,437
Operating		284,833	577,538	575,634	435,814	435,814	435,814	435,814
Amortization of Tangible Capital Assets		15,720	58,580	58,580	58,580	58,580	58,580	58,580
Total Expenses		2,585,363	2,945,800	3,095,330	3,060,677	3,060,677	3,060,677	2,975,503
Other								
Capital Expenditures (Excluding Wages)		-	-	125,000	-	-	-	-
Transfer to/(from) Reserves		4,888	(134,064)	(186,320)	16,000	16,000	16,000	16,000
Transfer to/(from) Appropriated Surplus		1,729,924	682,050	532,050	682,050	682,050	682,050	682,050
Unfunded Amortization		(15,720)	(58,580)	(58,580)	(58,580)	(58,580)	(58,580)	(58,580)
Total Other		1,719,092	489,406	412,150	639,470	639,470	639,470	639,470
General Government (Surplus)/Deficit:		(190,776)	-	-	-	-	-	-

Capital Project Summary

General Government		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
110		2021	2021	2022	2023	2024	2025	2026
CP1324 Hybrid Meeting Solutions and Board Room Modifications		-	-	125,004	-	-	-	-
Capital Projects Total:				125,004				

111 **Asset Management**



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

Source of Funding: Internal Recovery

Taxation Impact

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

Asset Management		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
111		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Internal Recoveries	310,668	310,672	323,079	329,665	329,665	329,665	329,665
	Total Revenues	310,668	310,672	323,079	329,665	329,665	329,665	329,665
Expenses								
	Wages and Benefits	226,336	251,059	263,466	270,052	270,052	270,052	270,052
	Operating	40,558	59,613	59,613	59,613	59,613	59,613	59,613
	Amortization of Tangible Capital Assets	39,684	39,683	39,683	39,683	39,683	39,683	39,683
	Total Expenses	306,578	350,355	362,762	369,348	369,348	369,348	369,348
Other								
	Transfer to/(from) Reserves	-	-	-	-	-	-	-
	Unfunded Amortization	(39,684)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)
	Total Other	(39,684)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)
Asset Management (Surplus)/Deficit:		(43,774)	-	-	-	-	-	-

113 Finance



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

Source of Funding: Internal Recovery

Taxation Impact

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

Finance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
113		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Investment Income	3,158	-	-	-	-	-	-
	Internal Recoveries	1,010,412	1,010,420	1,042,965	1,136,571	1,136,571	1,136,571	1,136,571
	Other Revenue	100	-	-	-	-	-	-
	Total Revenues	1,013,670	1,010,420	1,042,965	1,136,571	1,136,571	1,136,571	1,136,571
Expenses								
	Wages and Benefits	824,840	841,755	944,300	967,906	967,906	967,906	967,906
	Operating	125,034	268,665	268,415	168,665	168,665	168,665	168,665
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	167,246	174,878	174,878	174,878	174,878	174,878	174,878
	Total Expenses	1,117,120	1,285,298	1,387,593	1,311,449	1,311,449	1,311,449	1,311,449
Other								
	Debt Principal Repayment	-	-	-	-	-	-	-
	Transfer to/(from) Reserves	2,908	(100,000)	(169,750)	-	-	-	-
	Unfunded Amortization	(167,246)	(174,878)	(174,878)	(174,878)	(174,878)	(174,878)	(174,878)
	Total Other	(164,338)	(274,878)	(344,628)	(174,878)	(174,878)	(174,878)	(174,878)
Finance (Surplus)/Deficit:		(60,888)	-	-	-	-	-	-

114 Administration Office



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

Source of Funding: Internal Recovery

Taxation Impact

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

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Investment Income	75,163	72,534	79,401	86,542	93,969	101,693	109,726
	Internal Recoveries	502,200	502,199	510,306	506,145	506,353	506,565	434,752
	Total Revenues	577,363	574,733	589,707	592,687	600,322	608,258	544,478
Expenses								
	Wages and Benefits	21,131	24,106	25,393	26,028	26,028	26,028	26,028
	Operating	192,505	319,376	326,875	216,925	217,133	217,345	217,561
	Debt Charges - Interest	144,060	144,058	144,058	144,058	144,058	144,058	72,029
	Amortization of Tangible Capital Assets	102,171	107,823	107,823	107,823	107,823	107,823	107,823
	Total Expenses	459,867	595,363	604,149	494,834	495,042	495,254	423,441
Other								
	Capital Expenditures (Excluding Wages)	92	35,000	100,051	-	-	-	-
	Debt Principal Repayment	171,672	171,668	178,535	185,676	193,103	200,827	208,860
	Transfer to/(from) Reserves	20,827	15,525	(8,454)	20,000	20,000	20,000	20,000
	Transfer to/(from) Appropriated Surplus	(92)	(135,000)	(176,751)	-	-	-	-
	Transfer to/(from) Other Funds	790	-	-	-	-	-	-
	Unfunded Amortization	(102,171)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)	(107,823)
	Total Other	91,118	(20,630)	(14,442)	97,853	105,280	113,004	121,037
Administration Office (Surplus)/Deficit:		(26,378)	-	-	-	-	-	-

Capital Project Summary

Administration Office		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
114		2021	2021	2022	2023	2024	2025	2026
CP1263	Electric Vehicle Charging Stations	92	35,004	34,908	-	-	-	-
CP1325	Reception Centre Modifications	-	-	40,140	-	-	-	-
CP1339	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Field Road Portion)	-	-	24,996	-	-	-	-
Capital Projects Total:		92	35,004	100,044				

115 Human Resources



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

Source of Funding: Internal Recovery

Taxation Impact

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

Human Resources		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
115		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Investment Income	1,207	-	-	-	-	-	-
	Internal Recoveries	725,928	725,929	755,915	771,432	771,744	772,062	772,062
	Other Revenue	8,186	-	-	-	-	-	-
	Total Revenues	735,321	725,929	755,915	771,432	771,744	772,062	772,062
Expenses								
	Wages and Benefits	565,545	564,070	623,722	639,239	639,551	639,869	639,869
	Operating	73,552	181,914	130,943	122,193	122,193	122,193	122,193
	Amortization of Tangible Capital Assets	29,676	29,671	29,671	29,671	29,671	29,671	29,671
	Total Expenses	668,773	775,655	784,336	791,103	791,415	791,733	791,733
Other								
	Transfer to/(from) Reserves	9,898	(20,055)	1,250	10,000	10,000	10,000	10,000
	Unfunded Amortization	(29,676)	(29,671)	(29,671)	(29,671)	(29,671)	(29,671)	(29,671)
	Total Other	(19,778)	(49,726)	(28,421)	(19,671)	(19,671)	(19,671)	(19,671)
Human Resources (Surplus)/Deficit:		(86,326)	-	-	-	-	-	-

116 Purchasing & Risk Management



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

Source of Funding: Internal Recovery

Taxation Impact

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

Purchasing & Risk Management		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
116		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Internal Recoveries	371,052	371,055	394,170	403,506	403,506	403,506	403,506
	Total Revenues	371,052	371,055	394,170	403,506	403,506	403,506	403,506
Expenses								
	Wages and Benefits	311,084	350,290	373,405	382,741	382,741	382,741	382,741
	Operating	4,251	20,765	20,765	20,765	20,765	20,765	20,765
	Total Expenses	315,335	371,055	394,170	403,506	403,506	403,506	403,506
Other								
	Transfer to/(from) Reserves	-	-	-	-	-	-	-
	Total Other	-	-	-	-	-	-	-
Purchasing & Risk Management (Surplus)/Deficit:		(55,717)	-	-	-	-	-	-

117 Information Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Investment Income	2,177	-	-	-	-	-	-
	Internal Recoveries	1,178,256	1,178,252	1,271,807	1,289,896	1,290,304	1,290,720	1,291,144
	Other Revenue	2,212	-	-	-	-	-	-
	Total Revenues	1,182,645	1,178,252	1,271,807	1,289,896	1,290,304	1,290,720	1,291,144
Expenses								
	Wages and Benefits	633,063	715,609	756,604	704,249	676,944	676,944	676,944
	Operating	222,921	353,641	433,087	252,952	253,360	253,776	254,200
	Debt Charges - Interest	447	-	131	-	-	-	-
	Amortization of Tangible Capital Assets	131,112	132,455	132,455	132,455	132,455	132,455	132,455
	Total Expenses	987,543	1,201,705	1,322,277	1,089,656	1,062,759	1,063,175	1,063,599
Other								
	Capital Expenditures (Excluding Wages)	57,304	337,934	387,934	350,000	350,000	350,000	350,000
	Proceeds from Long Term Debt	-	-	-	-	-	-	-
	Debt Principal Repayment	47,391	47,286	22,916	-	-	-	-
	Transfer to/(from) Reserves	193,204	(118,284)	(80,838)	10,000	10,000	10,000	10,000
	Transfer to/(from) Appropriated Surplus	(78)	(120,000)	(210,093)	(27,305)	-	-	-
	Transfer to/(from) Other Funds	-	(37,934)	(37,934)	-	-	-	-
	Unfunded Amortization	(131,112)	(132,455)	(132,455)	(132,455)	(132,455)	(132,455)	(132,455)
	Total Other	166,709	(23,453)	(50,470)	200,240	227,545	227,545	227,545
Information Services (Surplus)/Deficit:		(28,393)	-	-	-	-	-	-

Capital Project Summary

Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
117		2021	2021	2022	2023	2024	2025	2026
CP1061	Information Technology Hardware (Base Capital)	29,110	300,000	350,004	350,004	350,004	350,004	350,004
CP1062	Information Technology Software (Base Capital)	28,194	-	-	-	-	-	-
CP1255	2020 Field Road Space Planning; IT Capital	-	37,932	37,932	-	-	-	-
Capital Projects Total:		57,304	337,932	387,936	350,004	350,004	350,004	350,004

118 **SCRHD Administration**

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

Source of Funding: Direct Requisition



Taxation Impact

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

SCRHD Administration		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
118		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Other Revenue	34,215	34,215	39,334	68,938	69,320	69,724	69,440
	Total Revenues	34,215	34,215	39,334	68,938	69,320	69,724	69,440
Expenses								
	Administration	12,924	12,918	12,555	12,904	12,904	12,904	12,620
	Wages and Benefits	18,806	44,380	46,170	47,074	47,074	47,074	47,074
	Operating	4,681	7,100	8,600	8,960	9,342	9,746	9,746
	Total Expenses	36,411	64,398	67,325	68,938	69,320	69,724	69,440
Other								
	Prior Year (Surplus)/Deficit	(30,183)	(30,183)	(27,991)	-	-	-	-
	Total Other	(30,183)	(30,183)	(27,991)	-	-	-	-
SCRHD Administration (Surplus)/Deficit:		(27,987)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour	33,195	35,012	39,694	37,338	43,165	5,827	15.61%	100.00%	308,701	- 1,741 =	263,795
Area B - Halfmoon Bay									234,299	- 34,267 =	200,032
Area D - Roberts Creek									198,485	- 36,895 =	161,590
Area E - Elphinstone									152,975	- 35,065 =	117,910
Area F - West Howe Sound									218,227	- 35,568 =	182,659
Member Municipalities											
District of Sechelt									521,660	- 3,064 =	518,596
Town of Gibsons									214,457	- 1,349 =	213,108
Sechelt Indian Government District									27,673	- =	27,673
Net Taxes Levied	33,195	35,012	39,694	37,338	43,165	5,827	15.61%	100.00%			
Limit by law									1,876,477	- 43,165 - 147,949 =	1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	1.65	1.64	1.84	1.65	1.34
Utilities [02]	5.77	5.74	6.42	5.78	4.71
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.60	5.58	6.24	5.62	4.57
Business and Other [06]	4.04	4.02	4.50	4.05	3.29
Managed Forest Land [07]	4.94	4.92	5.51	4.96	4.03
Rec/Non Profit [08]	1.65	1.64	1.84	1.65	1.34
Farm [09]	1.65	1.64	1.84	1.65	1.34

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

Grants in Aid - Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
121		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	37,344	37,338	43,165	43,248	43,248	43,248	43,189
	Total Revenues	37,344	37,338	43,165	43,248	43,248	43,248	43,189
Expenses								
	Administration	2,988	2,982	2,636	2,698	2,698	2,698	2,639
	Wages and Benefits	429	799	822	843	843	843	843
	Operating	38,909	41,521	42,689	39,707	39,707	39,707	39,707
	Total Expenses	42,326	45,302	46,147	43,248	43,248	43,248	43,189
Other								
	Prior Year (Surplus)/Deficit	(7,964)	(7,964)	(2,982)	-	-	-	-
	Total Other	(7,964)	(7,964)	(2,982)	-	-	-	-
Grants in Aid - Area A (Surplus)/Deficit:		(2,982)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								308,701	- 44,906	=	263,795
Area B - Halfmoon Bay	29,079	18,773	30,329	31,066	32,813	1,747	5.62%	100.00%	234,299	- 32,813	- 1,454 = 200,032
Area D - Roberts Creek								198,485	- 36,895	=	161,590
Area E - Elphinstone								152,975	- 35,065	=	117,910
Area F - West Howe Sound								218,227	- 35,568	=	182,659
Member Municipalities											
District of Sechelt								521,660	- 3,064	=	518,596
Town of Gibsons								214,457	- 1,349	=	213,108
Sechelt Indian Government District								27,673	-	=	27,673
Net Taxes Levied	29,079	18,773	30,329	31,066	32,813	1,747	5.62%	100.00%			
Limit by law									1,876,477	- 32,813	- 158,301 = 1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	1.61	.91	1.54	1.53	1.22
Utilities [02]	5.64	3.19	5.40	5.37	4.28
Major Industry [04]	5.48	3.10	5.25	5.21	4.16
Light Industry [05]	5.48	3.10	5.25	5.21	4.16
Business and Other [06]	3.95	2.23	3.78	3.76	3.00
Managed Forest Land [07]	4.84	2.74	4.63	4.60	3.67
Rec/Non Profit [08]	1.61	.91	1.54	1.53	1.22
Farm [09]	1.61	.91	1.54	1.53	1.22

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

Grants in Aid - Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
122		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	31,068	31,066	32,813	32,884	32,884	32,884	32,837
	Total Revenues	31,068	31,066	32,813	32,884	32,884	32,884	32,837
Expenses								
	Administration	2,148	2,148	2,095	2,145	2,145	2,145	2,098
	Wages and Benefits	429	799	822	843	843	843	843
	Operating	31,102	32,846	32,010	29,896	29,896	29,896	29,896
	Total Expenses	33,679	35,793	34,927	32,884	32,884	32,884	32,837
Other								
	Prior Year (Surplus)/Deficit	(4,727)	(4,727)	(2,114)	-	-	-	-
	Total Other	(4,727)	(4,727)	(2,114)	-	-	-	-
Grants in Aid - Area B (Surplus)/Deficit:		(2,116)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									308,701		- 44,906	= 263,795
Area B - Halfmoon Bay									234,299		- 34,267	= 200,032
Area D - Roberts Creek									198,485		- 36,895	= 161,590
Area E - Elphinstone	996	1,765	1,874	1,904	1,985	81	4.25%	37.37%	152,975	- 1,985	- 33,080	= 117,910
Area F - West Howe Sound	1,784	2,979	3,215	3,343	3,327	(16)	(0.48%)	62.63%	218,227	- 3,327	- 32,241	= 182,659
Member Municipalities												
District of Sechelt									521,660		- 3,064	= 518,596
Town of Gibsons									214,457		- 1,349	= 213,108
Sechelt Indian Government District									27,673		-	= 27,673
Net Taxes Levied	2,780	4,744	5,089	5,247	5,312	65	1.24%	100.00%				
Limit by law									1,876,477	- 5,312	- 185,802	= 1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	.10	.15	.17	.16	.13
Utilities [02]	.35	.54	.58	.56	.45
Major Industry [04]	.34	.52	.56	.54	.43
Light Industry [05]	.34	.52	.56	.54	.43
Business and Other [06]	.24	.38	.41	.39	.31
Managed Forest Land [07]	.30	.46	.50	.48	.38
Rec/Non Profit [08]	.10	.15	.17	.16	.13
Farm [09]	.10	.15	.17	.16	.13

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

Grants in Aid - Area E & F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
123		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	5,244	5,247	5,312	5,346	5,346	5,346	5,335
	Total Revenues	5,244	5,247	5,312	5,346	5,346	5,346	5,335
Expenses								
	Administration	444	448	490	503	503	503	492
	Wages and Benefits	383	799	822	843	843	843	843
	Operating	6,819	6,819	4,416	4,000	4,000	4,000	4,000
	Total Expenses	7,646	8,066	5,728	5,346	5,346	5,346	5,335
Other								
	Prior Year (Surplus)/Deficit	(2,819)	(2,819)	(416)	-	-	-	-
	Total Other	(2,819)	(2,819)	(416)	-	-	-	-
Grants in Aid - Area E & F (Surplus)/Deficit:		(417)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour	1,667	1,600	1,595	1,630	1,741	111	6.81%	15.88%	308,701	- 43,165	=	263,795
Area B - Halfmoon Bay	1,491	1,543	1,448	1,461	1,454	(7)	(0.48%)	13.27%	234,299	- 1,454	- 32,813	= 200,032
Area D - Roberts Creek	1,062	1,115	1,081	1,144	1,098	(46)	(4.02%)	10.02%	198,485	- 1,098	- 35,797	= 161,590
Area E - Elphinstone	826	858	836	863	842	(21)	(2.43%)	7.69%	152,975	- 842	- 34,223	= 117,910
Area F - West Howe Sound	1,481	1,448	1,434	1,516	1,412	(104)	(6.86%)	12.88%	218,227	- 1,412	- 34,156	= 182,659
Member Municipalities												
District of Sechelt	3,080	3,169	2,992	3,046	3,064	18	0.59%	27.96%	521,660	- 3,064	-	= 518,596
Town of Gibsons	1,383	1,444	1,404	1,412	1,349	(63)	(4.46%)	12.31%	214,457	- 1,349	-	= 213,108
Sechelt Indian Government District									27,673	-	-	= 27,673
Net Taxes Levied	10,990	11,176	10,790	11,072	10,960	(112)	(1.01%)	100.00%				
Limit by law									1,876,477	- 10,960	- 180,154	= 1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	.08	.07	.07	.07	.05
Utilities [02]	.29	.26	.26	.25	.19
Major Industry [04]	.28	.25	.25	.25	.18
Light Industry [05]	.28	.25	.25	.25	.18
Business and Other [06]	.20	.18	.18	.18	.13
Managed Forest Land [07]	.25	.22	.22	.22	.16
Rec/Non Profit [08]	.08	.07	.07	.07	.05
Farm [09]	.08	.07	.07	.07	.05

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

Grants in Aid - Community Schools		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
125		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	11,076	11,072	10,960	11,546	11,546	11,546	11,531
	Total Revenues	11,076	11,072	10,960	11,546	11,546	11,546	11,531
Expenses								
	Administration	780	782	686	703	703	703	688
	Wages and Benefits	249	799	822	843	843	843	843
	Operating	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Total Expenses	11,029	11,581	11,508	11,546	11,546	11,546	11,531
Other								
	Prior Year (Surplus)/Deficit	(509)	(509)	(548)	-	-	-	-
	Total Other	(509)	(509)	(548)	-	-	-	-
Grants in Aid - Community Schools (Surplus)/Deficit:		(556)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test			
								Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%				
Area A - Egmont/Pender Harbour								308,701	- 44,906	=	263,795
Area B - Halfmoon Bay								234,299	- 34,267	=	200,032
Area D - Roberts Creek								198,485	- 36,895	=	161,590
Area E - Elphinstone	(1,723)	3,341	4,217	1,418	4,304	2,886	203.53%	37.37%	152,975	- 4,304	- 30,761 = 117,910
Area F - West Howe Sound	(3,086)	5,640	7,236	2,491	7,213	4,722	189.56%	62.63%	218,227	- 7,213	- 28,355 = 182,659
Member Municipalities											
District of Sechelt								521,660	- 3,064	=	518,596
Town of Gibsons								214,457	- 1,349	=	213,108
Sechelt Indian Government District								27,673	-	=	27,673
Net Taxes Levied	(4,809)	8,981	11,453	3,909	11,517	7,608	194.63%	100.00%			
Limit by law									1,876,477	- 11,517	- 179,597 = 1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	(.17)	.29	.37	.12	.28
Utilities [02]	(.60)	1.02	1.30	.41	.97
Major Industry [04]	(.59)	.99	1.27	.40	.94
Light Industry [05]	(.59)	.99	1.27	.40	.94
Business and Other [06]	(.42)	.72	.91	.29	.68
Managed Forest Land [07]	(.52)	.88	1.12	.36	.83
Rec/Non Profit [08]	(.17)	.29	.37	.12	.28
Farm [09]	(.17)	.29	.37	.12	.28

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

Greater Gibsons Community Participation		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
126		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	3,912	3,909	11,517	11,556	11,556	11,556	11,540
	Total Revenues	3,912	3,909	11,517	11,556	11,556	11,556	11,540
Expenses								
	Administration	876	879	695	713	713	713	697
	Wages and Benefits	341	799	822	843	843	843	843
	Operating	9,500	10,000	10,958	10,000	10,000	10,000	10,000
	Total Expenses	10,717	11,678	12,475	11,556	11,556	11,556	11,540
Other								
	Prior Year (Surplus)/Deficit	(7,769)	(7,769)	(958)	-	-	-	-
	Total Other	(7,769)	(7,769)	(958)	-	-	-	-
Greater Gibsons Community Participation (Surplus)/Deficit:		(964)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									308,701		- 44,906	= 263,795
Area B - Halfmoon Bay									234,299		- 34,267	= 200,032
Area D - Roberts Creek	32,484	34,917	37,027	28,029	35,797	7,768	27.71%	100.00%	198,485	- 35,797	- 1,098	= 161,590
Area E - Elphinstone									152,975		- 35,065	= 117,910
Area F - West Howe Sound									218,227		- 35,568	= 182,659
Member Municipalities												
District of Sechelt									521,660		- 3,064	= 518,596
Town of Gibsons									214,457		- 1,349	= 213,108
Sechelt Indian Government District									27,673		-	= 27,673
Net Taxes Levied	32,484	34,917	37,027	28,029	35,797	7,768	27.71%	100.00%				
Limit by law									1,876,477	- 35,797	- 155,317	= 1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	2.53	2.35	2.53	1.77	1.77
Utilities [02]	8.85	8.21	8.84	6.19	6.19
Major Industry [04]	8.60	7.98	8.59	6.01	6.01
Light Industry [05]	8.60	7.98	8.59	6.01	6.01
Business and Other [06]	6.20	5.75	6.19	4.33	4.33
Managed Forest Land [07]	7.59	7.04	7.58	5.30	5.30
Rec/Non Profit [08]	2.53	2.35	2.53	1.77	1.77
Farm [09]	2.53	2.35	2.53	1.77	1.77

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

Grants in Aid - Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
127		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	28,032	28,029	35,797	38,872	38,872	38,872	38,822
	Investment Income	19	-	-	-	-	-	-
	Total Revenues	28,051	28,029	35,797	38,872	38,872	38,872	38,822
Expenses								
	Administration	2,508	2,504	2,197	2,251	2,251	2,251	2,201
	Wages and Benefits	429	799	822	843	843	843	843
	Operating	31,866	34,496	35,778	35,778	35,778	35,778	35,778
	Total Expenses	34,803	37,799	38,797	38,872	38,872	38,872	38,822
Other								
	Transfer to/(from) Reserves	19	-	-	-	-	-	-
	Prior Year (Surplus)/Deficit	(9,770)	(9,770)	(3,000)	-	-	-	-
	Total Other	(9,751)	(9,770)	(3,000)	-	-	-	-
Grants in Aid - Area D (Surplus)/Deficit:		(2,999)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	Grants-in-Aid Limit Test				
								Limit	This GIA	Other GIA	Remaining*	
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour								308,701	- 44,906	=	263,795	
Area B - Halfmoon Bay								234,299	- 34,267	=	200,032	
Area D - Roberts Creek								198,485	- 36,895	=	161,590	
Area E - Elphinstone	16,061	12,230	25,607	26,508	27,934	1,426	5.38%	100.00%	152,975	- 27,934	- 7,131	= 117,910
Area F - West Howe Sound								218,227	- 35,568	=	182,659	
Member Municipalities												
District of Sechelt								521,660	- 3,064	=	518,596	
Town of Gibsons								214,457	- 1,349	=	213,108	
Sechelt Indian Government District								27,673	-	=	27,673	
Net Taxes Levied	16,061	12,230	25,607	26,508	27,934	1,426	5.38%	100.00%				
Limit by law								1,876,477	- 27,934	- 163,180	=	1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	1.61	1.07	2.26	2.21	1.80
Utilities [02]	5.63	3.74	7.91	7.75	6.29
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.47	3.63	7.68	7.53	6.11
Business and Other [06]	3.94	2.62	5.54	5.43	4.40
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	1.61	1.07	2.26	2.21	1.80

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

Grants In Aid - Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
128		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	26,508	26,508	27,934	27,997	27,997	27,997	27,958
	Total Revenues	26,508	26,508	27,934	27,997	27,997	27,997	27,958
Expenses								
	Administration	1,752	1,752	1,747	1,789	1,789	1,789	1,750
	Wages and Benefits	429	799	822	843	843	843	843
	Operating	23,994	27,237	28,977	25,365	25,365	25,365	25,365
	Total Expenses	26,175	29,788	31,546	27,997	27,997	27,997	27,958
Other								
	Prior Year (Surplus)/Deficit	(3,280)	(3,280)	(3,612)	-	-	-	-
	Total Other	(3,280)	(3,280)	(3,612)	-	-	-	-
Grants In Aid - Area E (Surplus)/Deficit:		(3,613)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios	Grants-in-Aid Limit Test			
									Limit	This GIA	Other GIA	Remaining*
Electoral Areas						\$	%					
Area A - Egmont/Pender Harbour									308,701	- 44,906	=	263,795
Area B - Halfmoon Bay									234,299	- 34,267	=	200,032
Area D - Roberts Creek									198,485	- 36,895	=	161,590
Area E - Elphinstone									152,975	- 35,065	=	117,910
Area F - West Howe Sound	16,191	25,086	25,570	26,597	23,616	(2,981)	(11.21%)	100.00%	218,227	- 23,616	- 11,952	= 182,659
Member Municipalities												
District of Sechelt									521,660	- 3,064	=	518,596
Town of Gibsons									214,457	- 1,349	=	213,108
Sechelt Indian Government District									27,673	-	=	27,673
Net Taxes Levied	16,191	25,086	25,570	26,597	23,616	(2,981)	(11.21%)	100.00%				
Limit by law									1,876,477	- 23,616	- 167,498	= 1,685,363

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

	2018	2019	2020	2021	2022
Residential [01]	.90	1.30	1.32	1.27	.91
Utilities [02]	3.17	4.54	4.60	4.43	3.17
Major Industry [04]	3.07	4.41	4.47	4.30	3.08
Light Industry [05]	3.07	4.41	4.47	4.30	3.08
Business and Other [06]	2.22	3.18	3.22	3.10	2.22
Managed Forest Land [07]	2.71	3.89	3.95	3.80	2.72
Rec/Non Profit [08]	.90	1.30	1.32	1.27	.91
Farm [09]	.90	1.30	1.32	1.27	.91

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

Grants In Aid - Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
129		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	26,592	26,597	23,616	27,620	27,620	27,620	27,585
	Total Revenues	26,592	26,597	23,616	27,620	27,620	27,620	27,585
Expenses								
	Administration	2,088	2,091	1,534	1,572	1,572	1,572	1,537
	Wages and Benefits	429	799	822	843	843	843	843
	Operating	22,917	31,492	30,205	25,205	25,205	25,205	25,205
	Total Expenses	25,434	34,382	32,561	27,620	27,620	27,620	27,585
Other								
	Prior Year (Surplus)/Deficit	(7,785)	(7,785)	(8,945)	-	-	-	-
	Total Other	(7,785)	(7,785)	(8,945)	-	-	-	-
Grants In Aid - Area F (Surplus)/Deficit:		(8,943)	-	-	-	-	-	-



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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	18,615	17,851	18,233	18,204	30,589	12,385	68.03%
Area B - Halfmoon Bay	16,656	17,215	16,557	16,319	25,557	9,238	56.61%
Area D - Roberts Creek	11,863	12,443	12,354	12,774	19,296	6,522	51.06%
Area E - Elphinstone	9,230	9,572	9,553	9,641	14,803	5,162	53.54%
Area F - West Howe Sound	16,538	16,161	16,391	16,929	24,808	7,879	46.54%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	72,902	73,242	73,089	73,866	115,053	41,187	55.76%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	.92	.84	.84	.81	.95
Utilities [02]	3.23	2.93	2.95	2.82	3.33
Major Industry [04]	3.14	2.84	2.87	2.74	3.24
Light Industry [05]	3.14	2.84	2.87	2.74	3.24
Business and Other [06]	2.26	2.05	2.07	1.97	2.33
Managed Forest Land [07]	2.77	2.51	2.53	2.42	2.86
Rec/Non Profit [08]	.92	.84	.84	.81	.95
Farm [09]	.92	.84	.84	.81	.95

Electoral Area Services - UBCM/AVICC		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
130		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	73,872	73,866	115,053	124,931	124,931	124,931	124,817
	Total Revenues	73,872	73,866	115,053	124,931	124,931	124,931	124,817
Expenses								
	Administration	5,688	5,692	5,010	5,174	5,174	5,174	5,060
	Wages and Benefits	24,247	32,908	74,777	84,491	84,491	84,491	84,491
	Operating	12,849	35,266	35,266	35,266	35,266	35,266	35,266
	Total Expenses	42,784	73,866	115,053	124,931	124,931	124,931	124,817
Electoral Area Services - UBCM/AVICC (Surplus)/Deficit:		(31,088)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	13,543	3,412	(12,473)	3,450		(3,450) (100.00%)	26.59%
Area B - Halfmoon Bay	12,118	3,291	(11,327)	3,093		(3,093) (100.00%)	22.21%
Area D - Roberts Creek	8,631	2,378	(8,452)	2,421		(2,421) (100.00%)	16.77%
Area E - Elphinstone	6,715	1,830	(6,535)	1,827		(1,827) (100.00%)	12.87%
Area F - West Howe Sound	12,032	3,089	(11,213)	3,209		(3,209) (100.00%)	21.56%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	53,038	14,000	(50,000)	14,000		(14,000) (100.00%)	100.00%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	.67	.16	(.58)	.15	-
Utilities [02]	2.35	.56	(2.02)	.53	-
Major Industry [04]	2.28	.54	(1.96)	.52	-
Light Industry [05]	2.28	.54	(1.96)	.52	-
Business and Other [06]	1.65	.39	(1.41)	.37	-
Managed Forest Land [07]	2.02	.48	(1.73)	.46	-
Rec/Non Profit [08]	.67	.16	(.58)	.15	-
Farm [09]	.67	.16	(.58)	.15	-

Electoral Area Services - Elections		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
131		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	14,004	14,000	-	14,000	14,000	14,000	62,601
	Investment Income	850	-	-	-	-	-	-
	Other Revenue	-	-	18,000	-	-	-	-
	Total Revenues	14,854	14,000	18,000	14,000	14,000	14,000	62,601
Expenses								
	Administration	-	-	10,723	-	-	-	1,846
	Wages and Benefits	-	-	67,526	-	-	-	69,071
	Operating	-	30,000	64,043	-	-	-	-
	Total Expenses	-	30,000	142,292	-	-	-	70,917
Other								
	Transfer to/(from) Reserves	14,853	(16,000)	(124,292)	14,000	14,000	14,000	(8,316)
	Total Other	14,853	(16,000)	(124,292)	14,000	14,000	14,000	(8,316)
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	Adopted Budget	Financial Plan; Forecast Budget			
135		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Investment Income	666	-	-	-	-	-	-
	Internal Recoveries	48,180	48,176	51,113	52,130	52,130	52,130	52,130
	Total Revenues	48,846	48,176	51,113	52,130	52,130	52,130	52,130
Expenses								
	Wages and Benefits	41,266	37,796	40,733	41,750	41,750	41,750	41,750
	Operating	1,576	10,380	25,380	10,380	10,380	10,380	10,380
	Amortization of Tangible Capital Assets	-	2,869	2,869	2,869	2,869	2,869	2,869
	Total Expenses	42,842	51,045	68,982	54,999	54,999	54,999	54,999
Other								
	Transfer to/(from) Reserves	666	-	(15,000)	-	-	-	-
	Unfunded Amortization	-	(2,869)	(2,869)	(2,869)	(2,869)	(2,869)	(2,869)
	Total Other	666	(2,869)	(17,869)	(2,869)	(2,869)	(2,869)	(2,869)
Corporate Sustainability Services (Surplus)/Deficit:		(5,338)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	3,134	1,910	3,006	14,233	27,138	12,905	90.67%
Area B - Halfmoon Bay	2,804	1,842	2,730	12,759	22,674	9,915	77.71%
Area D - Roberts Creek	1,997	1,332	2,037	9,987	17,119	7,132	71.41%
Area E - Elphinstone	1,554	1,024	1,575	7,538	13,133	5,595	74.22%
Area F - West Howe Sound	2,784	1,730	2,702	13,236	22,009	8,773	66.28%
Member Municipalities							
District of Sechelt	5,790	3,785	5,639	26,593	47,773	21,180	79.65%
Town of Gibsons	2,600	1,725	2,646	12,325	21,037	8,712	70.69%
Sechelt Indian Government District	450	277	437	2,051	3,418	1,367	66.65%
Net Taxes Levied	21,112	13,624	20,771	98,723	174,302	75,579	76.56%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	.16	.09	.14	.63	.85
Utilities [02]	.54	.31	.49	2.20	2.96
Major Industry [04]	.53	.30	.47	2.14	2.87
Light Industry [05]	.53	.30	.47	2.14	2.87
Business and Other [06]	.38	.22	.34	1.54	2.07
Managed Forest Land [07]	.47	.27	.42	1.89	2.54
Rec/Non Profit [08]	.16	.09	.14	.63	.85
Farm [09]	.16	.09	.14	.63	.85

Regional Sustainability Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
136		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	98,724	98,723	174,302	114,524	114,524	114,524	114,333
	Investment Income	471	-	-	-	-	-	-
	Total Revenues	99,195	98,723	174,302	114,524	114,524	114,524	114,333
Expenses								
	Administration	1,872	1,873	8,383	8,698	8,698	8,698	8,507
	Wages and Benefits	58,875	84,215	113,284	93,191	93,191	93,191	93,191
	Operating	10,142	82,635	112,635	12,635	12,635	12,635	12,635
	Total Expenses	70,889	168,723	234,302	114,524	114,524	114,524	114,333
Other								
	Transfer to/(from) Reserves	(9,529)	(70,000)	(60,000)	-	-	-	-
	Total Other	(9,529)	(70,000)	(60,000)	-	-	-	-
Regional Sustainability Services (Surplus)/Deficit:		(37,835)	-	-	-	-	-	-

140 **Member Municipality Debt**

About: Debt Payments on behalf of Member Municipalities.

Source of Funding: Direct Requisition



Taxation Impact

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

Member Municipality Debt		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
140		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Member Municipality Debt	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
	Total Revenues	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
Expenses								
	Debt Charges Member Municipalities	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
	Debt Charges - Interest	-	-	-	-	-	-	-
	Total Expenses	1,781,712	1,828,505	1,734,207	1,384,741	1,368,073	981,019	606,466
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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour			644	5,394		(5,394) (100.00%)	15.57%
Area B - Halfmoon Bay			585	4,836		(4,836) (100.00%)	13.01%
Area D - Roberts Creek			436	3,785		(3,785) (100.00%)	9.82%
Area E - Elphinstone			337	2,857		(2,857) (100.00%)	7.53%
Area F - West Howe Sound			579	5,017		(5,017) (100.00%)	12.63%
Member Municipalities							
District of Sechelt			1,208	10,079		(10,079) (100.00%)	27.41%
Town of Gibsons			567	4,671		(4,671) (100.00%)	12.07%
Sechelt Indian Government District			93	777		(777) (100.00%)	1.96%
Net Taxes Levied			4,448	37,417		(37,417) (100.00%)	100.00%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	-	-	.03	.24	-
Utilities [02]	-	-	.10	.84	-
Major Industry [04]	-	-	.10	.81	-
Light Industry [05]	-	-	.10	.81	-
Business and Other [06]	-	-	.07	.58	-
Managed Forest Land [07]	-	-	.09	.72	-
Rec/Non Profit [08]	-	-	.03	.24	-
Farm [09]	-	-	.03	.24	-

Feasibility Studies - Regional		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
150		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	37,417	37,417	-	-	-	-	-
	Government Transfers	71,817	125,000	53,183	-	-	-	-
	Total Revenues	109,234	162,417	53,183	-	-	-	-
Expenses								
	Wages and Benefits	21,088	50,220	29,135	-	-	-	-
	Operating	50,732	124,780	74,048	20,000	-	-	-
	Total Expenses	71,820	175,000	103,183	20,000	-	-	-
Other								
	Transfer to/(from) Appropriated Surplus	26,809	(8,135)	(50,000)	(20,000)	-	-	-
	Prior Year (Surplus)/Deficit	(4,448)	(4,448)	-	-	-	-	-
	Total Other	22,361	(12,583)	(50,000)	(20,000)	-	-	-
Feasibility Studies - Regional (Surplus)/Deficit:		(15,053)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	43,279	47,856	49,885	69,887	90,232	20,345	29.11%
Area B - Halfmoon Bay	38,725	46,153	45,300	62,651	75,388	12,737	20.33%
Area D - Roberts Creek	27,581	33,357	33,801	49,040	56,919	7,879	16.07%
Area E - Elphinstone	21,459	25,662	26,137	37,014	43,666	6,652	17.97%
Area F - West Howe Sound	38,450	43,326	44,844	64,993	73,179	8,186	12.60%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	6,209	6,930	7,245	10,071	11,364	1,293	12.84%
Net Taxes Levied	175,702	203,284	207,211	293,655	350,748	57,093	19.44%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	2.15	2.24	2.31	3.09	2.81
Utilities [02]	7.52	7.85	8.07	10.82	9.84
Major Industry [04]	7.30	7.62	7.84	10.51	9.56
Light Industry [05]	7.30	7.62	7.84	10.51	9.56
Business and Other [06]	5.26	5.49	5.65	7.58	6.89
Managed Forest Land [07]	6.44	6.73	6.92	9.28	8.43
Rec/Non Profit [08]	2.15	2.24	2.31	3.09	2.81
Farm [09]	2.15	2.24	2.31	3.09	2.81

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	293,652	293,655	350,748	360,586	360,586	360,586	359,372
	User Fees & Service Charges	1,295	513	513	513	513	513	513
	Investment Income	932	-	-	-	-	-	-
	Total Revenues	295,879	294,168	351,261	361,099	361,099	361,099	359,885
Expenses								
	Administration	47,928	47,928	53,618	55,164	55,164	55,164	53,950
	Wages and Benefits	129,296	226,386	277,789	286,081	286,081	286,081	286,081
	Operating	19,709	20,604	20,128	19,854	19,854	19,854	19,854
	Amortization of Tangible Capital Assets	-	5,673	5,673	5,673	5,673	5,673	5,673
	Total Expenses	196,933	300,591	357,208	366,772	366,772	366,772	365,558
Other								
	Capital Expenditures (Excluding Wages)	-	50,000	50,000	-	-	-	-
	Transfer to/(from) Reserves	455	(50,750)	(50,274)	-	-	-	-
	Unfunded Amortization	-	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)
	Total Other	455	(6,423)	(5,947)	(5,673)	(5,673)	(5,673)	(5,673)
Bylaw Enforcement (Surplus)/Deficit:		(98,491)	-	-	-	-	-	-

Capital Project Summary

Bylaw Enforcement		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
200		2021	2021	2022	2023	2024	2025	2026
CP1250	Bylaw Enforcement Vehicle	-	50,004	50,004	-	-	-	-
Capital Projects Total:			50,004	50,004				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	991	150					100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	991	150					100.00%
Limit by law	34,685	34,685	32,746	33,955	46,860		

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

	2018	2019	2020	2021	2022
Residential [01]	.05	.01	-	-	-
Utilities [02]	.19	.03	-	-	-
Major Industry [04]	.19	.02	-	-	-
Light Industry [05]	.19	.02	-	-	-
Business and Other [06]	.13	.02	-	-	-
Managed Forest Land [07]	.16	.02	-	-	-
Rec/Non Profit [08]	.05	.01	-	-	-
Farm [09]	.05	.01	-	-	-

Halfmoon Bay Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
204		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	12	-	-	-	-	-	-
	Total Revenues	12	-	-	-	-	-	-
Expenses								
	Administration	156	153	143	147	147	147	144
	Wages and Benefits	391	918	942	966	966	966	966
	Operating	110	-	-	-	-	-	-
	Total Expenses	657	1,071	1,085	1,113	1,113	1,113	1,110
Other								
	Transfer to/(from) Reserves	(1,056)	(1,071)	(1,085)	(1,113)	(1,113)	(1,113)	(1,110)
	Total Other	(1,056)	(1,071)	(1,085)	(1,113)	(1,113)	(1,113)	(1,110)
Halfmoon Bay Smoke Control (Surplus)/Deficit:		(411)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	991	149					100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	991	149					100.00%
Limit by law	28,876	28,876	28,393	30,828	39,697		

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

	2018	2019	2020	2021	2022
Residential [01]	.08	.01	-	-	-
Utilities [02]	.27	.04	-	-	-
Major Industry [04]	.26	.03	-	-	-
Light Industry [05]	.26	.03	-	-	-
Business and Other [06]	.19	.02	-	-	-
Managed Forest Land [07]	.23	.03	-	-	-
Rec/Non Profit [08]	.08	.01	-	-	-
Farm [09]	.08	.01	-	-	-

Roberts Creek Smoke Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
206		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	71	-	-	-	-	-	-
	Total Revenues	71	-	-	-	-	-	-
Expenses								
	Administration	156	152	142	147	147	147	144
	Wages and Benefits	-	918	942	966	966	966	966
	Total Expenses	156	1,070	1,084	1,113	1,113	1,113	1,110
Other								
	Transfer to/(from) Reserves	(997)	(1,070)	(1,084)	(1,113)	(1,113)	(1,113)	(1,110)
	Total Other	(997)	(1,070)	(1,084)	(1,113)	(1,113)	(1,113)	(1,110)
Roberts Creek Smoke Control (Surplus)/Deficit:		(912)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	293,054	297,099	321,227	400,339	445,858	45,519	11.37%
Area F - West Howe Sound	200,763	201,836	215,390	279,211	312,937	33,726	12.08%
Member Municipalities							
District of Sechelt							
Town of Gibsons	490,512	500,339	539,867	654,814	714,444	59,630	9.11%
Sechelt Indian Government District							
Net Taxes Levied	984,329	999,275	1,076,484	1,334,364	1,473,239	138,875	10.41%
Limit by law	1,748,636	2,005,149	1,970,558	2,078,229	2,702,762		

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

	2018	2019	2020	2021	2022
Residential [01]	29.34	25.96	28.36	33.46	28.70
Utilities [02]	102.69	90.87	99.25	117.11	100.47
Major Industry [04]	-	-	-	-	-
Light Industry [05]	99.76	88.28	96.41	113.76	97.60
Business and Other [06]	71.88	63.61	69.47	81.98	70.33
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	29.34	25.96	28.36	33.46	28.70
Farm [09]	29.33	25.96	28.35	33.45	28.70

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		1,334,364	1,334,364	1,473,239	1,458,197	1,495,697	1,495,697	1,492,797
Government Transfers		23,571	66,973	50,000	-	-	-	-
Investment Income		2,790	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(638)	-	-	-	-	-	-
Other Revenue		159,723	5,880	-	-	-	-	-
Total Revenues		1,519,810	1,407,217	1,523,239	1,458,197	1,495,697	1,495,697	1,492,797
Expenses								
Administration		119,400	119,405	128,090	131,804	131,804	131,804	128,904
Wages and Benefits		413,615	542,428	594,522	635,018	635,018	635,018	635,018
Operating		494,085	384,007	414,134	371,455	371,455	371,455	371,455
Debt Charges - Interest		1,026	-	4,934	8,938	6,816	4,630	2,439
Amortization of Tangible Capital Assets		171,149	153,274	153,274	153,274	153,274	153,274	153,274
Total Expenses		1,199,275	1,199,114	1,294,954	1,300,489	1,298,367	1,296,181	1,291,090
Other								
Capital Expenditures (Excluding Wages)		398,457	731,128	1,113,500	-	-	-	-
Proceeds from Long Term Debt		-	(400,789)	(585,000)	-	-	-	-
Debt Principal Repayment		70,184	113,327	156,789	193,784	195,905	198,092	200,283
Transfer to/(from) Reserves		422,143	(82,289)	(302,330)	117,198	154,699	154,698	154,698
Transfer to/(from) Appropriated Surplus		-	-	(1,400)	-	-	-	-
Transfer to/(from) Other Funds		(398,457)	-	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		(638)	-	-	-	-	-	-
Unfunded Amortization		(171,149)	(153,274)	(153,274)	(153,274)	(153,274)	(153,274)	(153,274)
Total Other		320,540	208,103	228,285	157,708	197,330	199,516	201,707
Gibsons & District Fire Protection (Surplus)/Deficit:		5	-	-	-	-	-	-

Capital Project Summary

Gibsons & District Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
210		2021	2021	2022	2023	2024	2025	2026
CP1124	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1159	Hazardous Material Response Equipment	-	2,844	-	-	-	-	-
CP1196	Replacement of Engine #1 (Unit 371)	398,457	400,788	-	-	-	-	-
CP1251	GVFD-Emergency Generator	-	150,000	150,000	-	-	-	-
CP1252	GVFD- Hazourous Material Response Trailer	-	24,996	24,996	-	-	-	-
CP1253	GVFD- Rescue Truck Upgrade	-	99,996	99,996	-	-	-	-
CP1331	Fire Truck Replacement	-	-	585,000	-	-	-	-
CP1332	Capital Renewal (GDVFD)	-	-	201,000	-	-	-	-
Capital Projects Total:		398,457	681,120	1,063,488				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	428,570	458,700	509,053	618,146	707,786	89,640	14.50%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	428,570	458,700	509,053	618,146	707,786	89,640	14.50%
Limit by law	2,133,227	2,133,227	2,095,979	2,281,049	2,942,874		

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

	2018	2019	2020	2021	2022
Residential [01]	34.48	31.95	36.08	40.29	35.80
Utilities [02]	120.68	111.83	126.27	141.02	125.29
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	84.48	78.28	88.39	98.71	87.70
Managed Forest Land [07]	103.44	95.86	108.23	120.87	107.39
Rec/Non Profit [08]	34.48	31.95	36.08	40.29	35.80
Farm [09]	34.48	31.95	36.07	40.29	35.79

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		618,144	618,146	707,786	734,676	734,677	734,677	733,116
Government Transfers		6,602	4,393	-	-	-	-	-
User Fees & Service Charges		2,400	-	-	-	-	-	-
Investment Income		3,496	-	-	-	-	-	-
Other Revenue		138,780	-	-	-	-	-	-
Total Revenues		769,422	622,539	707,786	734,676	734,677	734,677	733,116
Expenses								
Administration		64,584	64,585	69,024	70,884	70,884	70,884	69,324
Wages and Benefits		159,961	196,789	244,964	251,143	251,143	251,143	251,143
Operating		257,143	217,515	245,337	210,408	210,408	210,408	210,408
Debt Charges - Interest		-	-	1,349	1,926	1,451	963	473
Amortization of Tangible Capital Assets		77,827	70,700	70,700	70,700	70,700	70,700	70,700
Total Expenses		559,515	549,589	631,374	605,061	604,586	604,098	602,048
Other								
Capital Expenditures (Excluding Wages)		257,882	672,428	387,023	-	-	-	-
Proceeds from Long Term Debt		-	(220,000)	-	-	-	-	-
Debt Principal Repayment		-	-	25,041	43,315	43,791	44,279	44,768
Transfer to/(from) Reserves		78,570	(308,778)	(263,552)	157,000	157,000	157,000	157,000
Transfer to/(from) Appropriated Surplus		-	-	(1,400)	-	-	-	-
Transfer to/(from) Other Funds		(183,977)	-	-	-	-	-	-
Unfunded Amortization		(77,827)	(70,700)	(70,700)	(70,700)	(70,700)	(70,700)	(70,700)
Total Other		74,648	72,950	76,412	129,615	130,091	130,579	131,068
Roberts Creek Fire Protection (Surplus)/Deficit:		(135,259)	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
212		2021	2021	2022	2023	2024	2025	2026
CP1127	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1198	Engine #1 Replacement	65,350	374,928	309,576	-	-	-	-
CP1262	Self Contained Breathing Apparatus and Fill Station	183,977	219,996	-	-	-	-	-
CP1264	Training Structure	8,554	75,000	66,444	-	-	-	-
CP1333	Capital Renewal (RCVFD)	-	-	8,496	-	-	-	-
Capital Projects Total:		257,881	672,420	387,012				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	404,367	425,139	487,974	670,730	981,823	311,093	46.38%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	404,367	425,139	487,974	670,730	981,823	311,093	46.38%
Limit by law	1,131,353	1,131,353	1,052,074	1,091,970	1,559,938		

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

	2018	2019	2020	2021	2022
Residential [01]	30.74	28.69	35.36	46.94	48.27
Utilities [02]	107.58	100.42	123.77	164.28	168.95
Major Industry [04]	-	-	-	-	-
Light Industry [05]	104.51	97.55	120.23	159.59	164.12
Business and Other [06]	75.31	70.29	86.64	115.00	118.26
Managed Forest Land [07]	92.21	86.07	106.09	140.82	144.81
Rec/Non Profit [08]	30.74	28.69	35.36	46.94	48.27
Farm [09]	30.71	28.65	35.31	46.87	48.20

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		670,728	670,730	981,823	787,462	787,461	787,462	786,174
Government Transfers		-	1,350	-	-	-	-	-
User Fees & Service Charges		300	-	-	-	-	-	-
Investment Income		3,208	-	-	-	-	-	-
Other Revenue		1,428	-	-	-	-	-	-
Total Revenues		675,664	672,080	981,823	787,462	787,461	787,462	786,174
Expenses								
Administration		52,776	52,781	56,955	58,578	58,578	58,578	57,289
Wages and Benefits		160,850	220,241	267,255	273,990	273,990	273,990	273,990
Operating		194,122	260,719	500,991	204,591	204,591	204,591	204,591
Debt Charges - Interest		-	-	1,549	3,449	2,642	1,807	973
Amortization of Tangible Capital Assets		43,644	47,299	47,299	47,299	47,299	47,299	47,299
Total Expenses		451,392	581,040	874,049	587,907	587,100	586,265	584,142
Other								
Capital Expenditures (Excluding Wages)		-	502,500	884,500	-	-	-	-
Proceeds from Long Term Debt		-	(200,000)	(375,900)	-	-	-	-
Debt Principal Repayment		-	21,689	28,473	73,854	74,660	75,496	76,331
Transfer to/(from) Reserves		171,861	(185,850)	(380,600)	173,000	173,000	173,000	173,000
Transfer to/(from) Appropriated Surplus		-	-	(1,400)	-	-	-	-
Unfunded Amortization		(43,644)	(47,299)	(47,299)	(47,299)	(47,299)	(47,299)	(47,299)
Total Other		128,217	91,040	107,774	199,555	200,361	201,197	202,032
Halfmoon Bay Fire Protection (Surplus)/Deficit:		(96,055)	-	-	-	-	-	-

Capital Project Summary

Halfmoon Bay Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
216		2021	2021	2022	2023	2024	2025	2026
CP1129	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1200	Tanker (Tender) Replacement	-	500,004	500,004	-	-	-	-
CP1334	Self-Contained Breathing Apparatus (HBVFD)	-	-	175,896	-	-	-	-
CP1335	Capital Renewal (HBVFD)	-	-	206,100	-	-	-	-
Capital Projects Total:			502,500	884,496				

218 Egmont Fire Protection



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

Source of Funding: Taxation

Taxation Impact

Authority for Taxation: SCRD Bylaw 1056 - Egmont Fire Protection

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.900/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	107,436	109,794	125,833	165,134	224,320	59,186	35.84%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	107,436	109,794	125,833	165,134	224,320	59,186	35.84%
Limit by law	157,110	157,110	159,098	165,134	244,491		

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

	2018	2019	2020	2021	2022
Residential [01]	60.40	58.92	66.25	84.04	78.20
Utilities [02]	211.41	206.23	231.89	294.13	273.70
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	147.99	144.36	162.32	205.89	191.59
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	60.40	58.92	66.25	84.04	78.20
Farm [09]	-	-	-	-	-

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		165,132	165,134	224,320	227,677	227,677	227,677	224,916
Government Transfers		27,961	25,000	-	-	-	-	-
Investment Income		3,684	2,458	2,690	2,932	3,184	3,445	3,717
Other Revenue		-	11,500	11,500	-	-	-	-
Total Revenues		196,777	204,092	238,510	230,609	230,861	231,122	228,633
Expenses								
Administration		13,284	13,282	14,176	14,585	14,585	14,585	14,264
Wages and Benefits		35,361	57,135	114,962	117,910	117,910	117,910	117,910
Operating		51,100	81,478	81,943	81,943	81,943	81,943	81,943
Debt Charges - Interest		4,884	4,880	4,880	4,880	4,880	4,880	2,440
Amortization of Tangible Capital Assets		12,180	19,820	19,820	19,820	19,820	19,820	19,820
Total Expenses		116,809	176,595	235,781	239,138	239,138	239,138	236,377
Other								
Capital Expenditures (Excluding Wages)		31,654	49,000	14,000	-	-	-	-
Debt Principal Repayment		5,820	5,817	6,049	6,291	6,543	6,804	7,076
Transfer to/(from) Reserves		2,508	(7,500)	2,500	5,000	5,000	5,000	5,000
Transfer to/(from) Other Funds		27	-	-	-	-	-	-
Unfunded Amortization		(12,180)	(19,820)	(19,820)	(19,820)	(19,820)	(19,820)	(19,820)
Total Other		27,829	27,497	2,729	(8,529)	(8,277)	(8,016)	(7,744)
Egmont Fire Protection (Surplus)/Deficit:		(52,139)	-	-	-	-	-	-

Capital Project Summary

Egmont Fire Protection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
218		2021	2021	2022	2023	2024	2025	2026
CP1131	Fire Department Records Management Software	-	2,496	2,496	-	-	-	-
CP1243	Egmont & District Fire Department - CEPF Wildfire Resiliency Project - Capital Component	31,654	35,004	-	-	-	-	-
CP1298	Egmont Fire Truck Donation-2007 Dodge Crew Cab	-	11,496	11,496	-	-	-	-
Capital Projects Total:		31,654	48,996	13,992				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	58,983	56,511	60,891	58,389	69,723	11,334	19.41%
Area B - Halfmoon Bay	52,776	54,499	55,295	52,343	58,253	5,910	11.29%
Area D - Roberts Creek	37,589	39,390	41,259	40,971	43,982	3,011	7.35%
Area E - Elphinstone	29,245	30,303	31,904	30,924	33,741	2,817	9.11%
Area F - West Howe Sound	52,402	51,161	54,739	54,300	56,546	2,246	4.14%
Member Municipalities							
District of Sechelt	108,985	111,953	114,239	109,097	122,738	13,641	12.50%
Town of Gibsons	48,934	51,017	53,600	50,563	54,048	3,485	6.89%
Sechelt Indian Government District	8,461	8,183	8,843	8,414	8,781	367	4.36%
Net Taxes Levied	397,375	403,017	420,770	405,002	447,811	42,809	10.57%
Limit by law	949,509	949,509	927,689	978,016	1,313,534		

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

	2018	2019	2020	2021	2022
Residential [01]	2.93	2.65	2.82	2.58	2.17
Utilities [02]	10.24	9.27	9.85	9.04	7.60
Major Industry [04]	9.95	9.00	9.57	8.78	7.38
Light Industry [05]	9.95	9.00	9.57	8.78	7.38
Business and Other [06]	7.17	6.49	6.90	6.33	5.32
Managed Forest Land [07]	8.78	7.94	8.45	7.75	6.51
Rec/Non Profit [08]	2.93	2.65	2.82	2.58	2.17
Farm [09]	2.93	2.65	2.82	2.58	2.17

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		405,000	405,002	447,811	428,657	428,657	428,657	427,915
Investment Income		4,523	-	-	-	-	-	-
Other Revenue		16,250	-	-	-	-	-	-
Total Revenues		425,773	405,002	447,811	428,657	428,657	428,657	427,915
Expenses								
Administration		37,692	37,686	32,956	33,731	33,731	33,731	32,989
Wages and Benefits		41,240	12,449	45,554	21,654	21,654	21,654	21,654
Operating		222,601	269,266	275,013	263,472	263,472	263,472	263,472
Amortization of Tangible Capital Assets		67,536	67,536	67,536	67,536	67,536	67,536	67,536
Total Expenses		369,069	386,937	421,059	386,393	386,393	386,393	385,651
Other								
Capital Expenditures (Excluding Wages)		62,586	584,900	522,315	-	-	-	-
Transfer to/(from) Reserves		43,050	(499,299)	(428,027)	109,800	109,800	109,800	109,800
Unfunded Amortization		(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)	(67,536)
Total Other		38,100	18,065	26,752	42,264	42,264	42,264	42,264
Emergency Telephone - 911 (Surplus)/Deficit:		(18,604)	-	-	-	-	-	-

Capital Project Summary

Emergency Telephone - 911		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
220		2021	2021	2022	2023	2024	2025	2026
CP1006	Chapman Creek Radio Tower	6,650	268,896	262,248	-	-	-	-
CP1007	Gibsons Radio Tower	-	46,596	46,596	-	-	-	-
CP1236	Radio Tower Capital Project Consulting Services	39,309	128,004	88,692	-	-	-	-
CP1237	911 Emergency Communications Equipment Upgrade	16,627	141,396	128,028	-	-	-	-
Capital Projects Total:		62,586	584,892	525,564				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	35,241	28,896	36,767	45,511	62,301	16,790	36.89%
Area B - Halfmoon Bay	31,532	27,867	33,388	40,799	52,052	11,253	27.58%
Area D - Roberts Creek	22,458	20,141	24,913	31,935	39,300	7,365	23.06%
Area E - Elphinstone	17,473	15,495	19,264	24,104	30,149	6,045	25.08%
Area F - West Howe Sound	31,309	26,160	33,052	42,324	50,526	8,202	19.38%
Member Municipalities							
District of Sechelt	65,115	57,245	68,980	85,036	109,672	24,636	28.97%
Town of Gibsons	29,237	26,086	32,365	39,412	48,294	8,882	22.54%
Sechelt Indian Government District	5,055	4,184	5,340	6,558	7,846	1,288	19.64%
Net Taxes Levied	237,420	206,076	254,069	315,679	400,140	84,461	26.76%
Limit by law	1,356,441	1,356,441	1,325,270	1,397,166	1,876,477		

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

	2018	2019	2020	2021	2022
Residential [01]	1.75	1.35	1.70	2.01	1.94
Utilities [02]	6.12	4.74	5.95	7.05	6.79
Major Industry [04]	5.95	4.60	5.78	6.85	6.60
Light Industry [05]	5.95	4.60	5.78	6.85	6.60
Business and Other [06]	4.28	3.32	4.16	4.93	4.75
Managed Forest Land [07]	5.25	4.06	5.10	6.04	5.82
Rec/Non Profit [08]	1.75	1.35	1.70	2.01	1.94
Farm [09]	1.75	1.35	1.70	2.01	1.94

Sunshine Coast Emergency Planning

222

	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
	2021	2021	2022	2023	2024	2025	2026
Revenues							
Tax Requisitions	315,684	315,679	400,140	403,164	403,164	403,164	401,466
Government Transfers	81,783	561,523	418,175	-	-	-	-
Investment Income	442	-	-	-	-	-	-
Other Revenue	8,379	-	-	-	-	-	-
Total Revenues	406,288	877,202	818,315	403,164	403,164	403,164	401,466
Expenses							
Administration	75,372	75,369	75,289	77,173	77,173	77,173	75,475
Wages and Benefits	190,319	124,240	175,754	209,967	209,967	209,967	209,967
Operating	138,312	678,952	530,507	91,024	91,024	91,024	91,024
Amortization of Tangible Capital Assets	6,960	6,833	6,833	6,833	6,833	6,833	6,833
Total Expenses	410,963	885,394	788,383	384,997	384,997	384,997	383,299
Other							
Capital Expenditures (Excluding Wages)	14,968	-	-	-	-	-	-
Transfer to/(from) Reserves	(4,654)	(37,955)	(7,858)	25,000	25,000	25,000	25,000
Prior Year (Surplus)/Deficit	36,596	36,596	44,623	-	-	-	-
Unfunded Amortization	(6,960)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)	(6,833)
Total Other	39,950	(8,192)	29,932	18,167	18,167	18,167	18,167
Sunshine Coast Emergency Planning (Surplus)/Deficit:	44,625	-	-	-	-	-	-

Capital Project Summary

Sunshine Coast Emergency Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
222		2021	2021	2022	2023	2024	2025	2026
CP1300	CRI FireSmart Economic Recovery Fund- GDVFD Firehall Roof Replacement	-	50,004	50,004	-	-	-	-
CP1343	Emergency Support Services ESS 20/20 Project - Capital Component	6,267	-	-	-	-	-	-
CP1344	EOC/Mass Communications Project - Capital Component	8,701	-	-	-	-	-	-
Capital Projects Total:		14,968	50,004	50,004				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	15,957	12,231	13,592	14,542	15,501	959	6.59%
Area D - Roberts Creek	11,365	8,840	10,142	11,383	11,704	321	2.82%
Area E - Elphinstone	8,842	6,801	7,842	8,591	8,979	388	4.52%
Area F - West Howe Sound	11,174	8,193	9,499	10,492	10,160	(332)	(3.16%)
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District	2,558	1,836	2,174	2,338	2,337	(1)	(0.04%)
Net Taxes Levied	49,896	37,901	43,249	47,346	48,680	1,334	2.82%
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

	2018	2019	2020	2021	2022
Residential [01]	.88	.59	.69	.72	.58
Utilities [02]	3.10	2.08	2.42	2.51	2.02
Major Industry [04]	3.01	2.02	2.35	2.44	1.96
Light Industry [05]	3.01	2.02	2.35	2.44	1.96
Business and Other [06]	2.17	1.46	1.70	1.76	1.42
Managed Forest Land [07]	2.65	1.78	2.08	2.15	1.73
Rec/Non Profit [08]	.88	.59	.69	.72	.58
Farm [09]	.88	.59	.69	.72	.58

Animal Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
290		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		47,352	47,346	48,680	50,202	50,202	50,202	49,866
User Fees & Service Charges		29,551	32,488	32,488	32,488	32,488	32,488	32,488
Investment Income		1,125	-	-	-	-	-	-
Other Revenue		264	-	-	-	-	-	-
Total Revenues		78,292	79,834	81,168	82,690	82,690	82,690	82,354
Expenses								
Administration		15,156	15,161	14,867	15,267	15,267	15,267	14,931
Wages and Benefits		34,137	43,206	44,834	45,956	45,956	45,956	45,956
Operating		16,016	22,217	21,741	21,467	21,467	21,467	21,467
Amortization of Tangible Capital Assets		-	4,336	4,336	4,336	4,336	4,336	4,336
Total Expenses		65,309	84,920	85,778	87,026	87,026	87,026	86,690
Other								
Transfer to/(from) Reserves		648	(750)	(274)	-	-	-	-
Unfunded Amortization		-	(4,336)	(4,336)	(4,336)	(4,336)	(4,336)	(4,336)
Total Other		648	(5,086)	(4,610)	(4,336)	(4,336)	(4,336)	(4,336)
Animal Control (Surplus)/Deficit:		(12,335)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound	231	235	197	267	256	(11)	(4.12%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	231	235	197	267	256	(11)	(4.12%) 100.00%
Limit by law	10,386	10,386	10,566	11,228	15,738		

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

	2018	2019	2020	2021	2022
Residential [01]	.17	.16	.13	.17	.11
Utilities [02]	.60	.55	.45	.58	.40
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	.39	.32	.41	.28
Managed Forest Land [07]	.52	.47	.39	.50	.34
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	.17	.16	.13	.17	.11

Keats Island Dog Control		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
291		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		264	267	256	2,584	2,584	2,584	2,579
User Fees & Service Charges		-	350	350	350	350	350	350
Total Revenues		264	617	606	2,934	2,934	2,934	2,929
Expenses								
Administration		252	249	222	229	229	229	224
Wages and Benefits		-	1,336	1,370	1,405	1,405	1,405	1,405
Operating		-	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses		252	2,885	2,892	2,934	2,934	2,934	2,929
Other								
Prior Year (Surplus)/Deficit		(2,268)	(2,268)	(2,286)	-	-	-	-
Total Other		(2,268)	(2,268)	(2,286)	-	-	-	-
Keats Island Dog Control (Surplus)/Deficit:		(2,280)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	408,997	428,094	423,708	432,902	471,118	38,216	8.83% 15.41%
Area D - Roberts Creek	291,299	309,410	316,154	338,852	355,700	16,848	4.97% 11.63%
Area E - Elphinstone	226,641	238,032	244,468	255,756	272,878	17,122	6.69% 8.92%
Area F - West Howe Sound	406,098	401,873	419,448	449,083	457,314	8,231	1.83% 14.96%
Member Municipalities							
District of Sechelt	844,594	879,389	875,382	902,282	992,639	90,357	10.01% 32.46%
Town of Gibsons	379,222	400,736	410,718	418,183	437,112	18,929	4.53% 14.30%
Sechelt Indian Government District	65,573	64,277	67,763	69,589	71,016	1,427	2.05% 2.32%
Net Taxes Levied	2,622,424	2,721,812	2,757,641	2,866,647	3,057,778	191,131	6.67% 100.00%
Limit by law	4,040,313	4,040,313	3,921,720	4,138,439	5,487,213		

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

	2018	2019	2020	2021	2022
Residential [01]	22.68	20.80	21.57	21.37	17.56
Utilities [02]	79.39	72.78	75.51	74.79	61.47
Major Industry [04]	77.12	70.70	73.35	72.65	59.71
Light Industry [05]	77.12	70.70	73.35	72.65	59.71
Business and Other [06]	55.57	50.95	52.85	52.35	43.03
Managed Forest Land [07]	68.05	62.39	64.72	64.10	52.69
Rec/Non Profit [08]	22.68	20.80	21.57	21.37	17.56
Farm [09]	22.68	20.79	21.57	21.37	17.56

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		2,866,644	2,866,647	3,057,778	3,237,460	3,227,904	3,227,904	3,215,652
Government Transfers		2,103,936	2,231,222	1,967,344	2,040,132	2,126,873	2,126,873	2,126,873
User Fees & Service Charges		597,921	476,612	577,150	710,572	834,465	834,465	834,465
Investment Income		4,797	-	-	-	-	-	-
Other Revenue		9,087	3,611	2,000	2,000	2,000	2,000	2,000
Total Revenues		5,582,385	5,578,092	5,604,272	5,990,164	6,191,242	6,191,242	6,178,990
Expenses								
Administration		538,944	538,949	542,882	556,783	556,783	556,783	544,531
Wages and Benefits		2,700,693	2,823,812	2,946,064	2,885,189	2,885,189	2,885,189	2,885,189
Operating		2,095,923	2,339,386	2,515,965	2,610,409	2,749,270	2,749,270	2,749,270
Amortization of Tangible Capital Assets		17,124	34,605	34,605	34,605	34,605	34,605	34,605
Total Expenses		5,352,684	5,736,752	6,039,516	6,086,986	6,225,847	6,225,847	6,213,595
Other								
Capital Expenditures (Excluding Wages)		-	12,000	14,500	-	-	-	-
Transfer to/(from) Reserves		4,797	(136,055)	(413,439)	(62,217)	-	-	-
Transfer to/(from) Appropriated Surplus		-	-	(1,700)	-	-	-	-
Unfunded Amortization		(17,124)	(34,605)	(34,605)	(34,605)	(34,605)	(34,605)	(34,605)
Total Other		(12,327)	(158,660)	(435,244)	(96,822)	(34,605)	(34,605)	(34,605)
Public Transit (Surplus)/Deficit:		(242,028)	-	-	-	-	-	-

Capital Project Summary

Public Transit		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
310		2021	2021	2022	2023	2024	2025	2026
CP1227	Replacement of Mason Road Gate	-	6,000	-	-	-	-	-
CP1273	Security lighting improvements [310]	-	6,000	6,000	-	-	-	-
CP1305	Pressure Washer (Public Transit Portion)	-	-	5,256	-	-	-	-
CP1326	Security System & CCTV	-	-	3,252	-	-	-	-
Capital Projects Total:			12,000	14,508				

312 Fleet Maintenance



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Investment Income		11,484	10,001	10,948	11,932	12,956	14,021	15,128
Internal Recoveries		1,591,719	1,450,550	1,586,994	1,611,489	1,611,489	1,611,488	1,600,497
Other Revenue		7,808	9,100	9,100	9,100	9,100	9,100	9,100
Total Revenues		1,611,011	1,469,651	1,607,042	1,632,521	1,633,545	1,634,609	1,624,725
Expenses								
Administration		33,600	33,598	49,679	48,177	48,177	48,177	47,117
Wages and Benefits		577,870	586,399	605,728	622,978	622,978	622,978	622,978
Operating		958,590	923,664	913,975	890,889	890,928	890,969	891,010
Debt Charges - Interest		19,860	19,862	20,777	20,988	20,705	20,412	10,189
Amortization of Tangible Capital Assets		37,274	36,607	36,607	36,607	36,607	36,607	36,607
Total Expenses		1,627,194	1,600,130	1,626,766	1,619,639	1,619,395	1,619,143	1,607,901
Other								
Capital Expenditures (Excluding Wages)		178	20,000	159,750	-	-	-	-
Proceeds from Long Term Debt		-	-	(131,250)	-	-	-	-
Debt Principal Repayment		23,664	23,669	41,696	51,466	52,773	54,130	55,529
Transfer to/(from) Reserves		(11,022)	(137,541)	(53,313)	(1,977)	(2,016)	(2,057)	(2,098)
Transfer to/(from) Other Funds		109	-	-	-	-	-	-
Unfunded Amortization		(37,274)	(36,607)	(36,607)	(36,607)	(36,607)	(36,607)	(36,607)
Total Other		(24,345)	(130,479)	(19,724)	12,882	14,150	15,466	16,824
Fleet Maintenance (Surplus)/Deficit:		(8,162)	-	-	-	-	-	-

Capital Project Summary

Fleet Maintenance		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
312		2021	2021	2022	2023	2024	2025	2026
CP1163	Exhaust Venting System	178	-	-	-	-	-	-
CP1202	Loaner Vehicle	-	9,996	9,996	-	-	-	-
CP1274	Security lighting improvements [312]	-	6,000	6,000	-	-	-	-
CP1275	HVAC Maintenance Safety System	-	3,996	3,996	-	-	-	-
CP1306	Pressure Washer (Fleet Portion)	-	-	5,256	-	-	-	-
CP1307	Garage Hoist	-	-	131,256	-	-	-	-
Capital Projects Total:		178	19,992	156,504				

313 Building Maintenance Services



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

Source of Funding: Internal Recovery

Taxation Impact

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

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2021	2021	2022	2023	2024	2025	2026
Revenues								
User Fees & Service Charges		-	-	-	-	-	-	-
Investment Income		471	-	-	-	-	-	-
Internal Recoveries		297,855	382,717	395,388	396,901	396,907	396,914	396,674
Other Revenue		-	-	-	-	-	-	-
Total Revenues		298,326	382,717	395,388	396,901	396,907	396,914	396,674
Expenses								
Administration		10,368	10,367	11,445	11,285	11,285	11,285	11,037
Wages and Benefits		261,661	323,854	331,969	340,859	340,859	340,859	340,859
Operating		15,002	39,772	41,734	39,615	39,621	39,628	39,635
Debt Charges - Interest		128	-	209	219	165	110	55
Amortization of Tangible Capital Assets		-	7,019	7,019	7,019	7,019	7,019	7,019
Total Expenses		287,159	381,012	392,376	398,997	398,949	398,901	398,605
Other								
Capital Expenditures (Excluding Wages)		-	25,000	25,000	-	-	-	-
Proceeds from Long Term Debt		-	(25,000)	(25,000)	-	-	-	-
Debt Principal Repayment		8,765	8,724	11,906	4,923	4,977	5,032	5,088
Transfer to/(from) Reserves		471	-	(1,875)	-	-	-	-
Unfunded Amortization		-	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)
Total Other		9,236	1,705	3,012	(2,096)	(2,042)	(1,987)	(1,931)
Building Maintenance Services (Surplus)/Deficit:		(1,931)	-	-	-	-	-	-

Capital Project Summary

Building Maintenance Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
313		2021	2021	2022	2023	2024	2025	2026
CP1219	Building Maintenance Vehicle	-	24,996	24,996	-	-	-	-
Capital Projects Total:			24,996	24,996				

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	Adopted Budget	Financial Plan; Forecast Budget			
315		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Internal Recoveries	-	-	16,000	-	-	-	-
	Total Revenues	-	-	16,000	-	-	-	-
Expenses								
	Wages and Benefits	-	-	20,001	-	-	-	-
	Operating	-	-	(49,001)	-	-	-	-
	Total Expenses	-	-	(29,000)	-	-	-	-
Other								
	Capital Expenditures (Excluding Wages)	-	-	45,000	-	-	-	-
	Total Other	-	-	45,000	-	-	-	-
Mason Road Works Yard (Surplus)/Deficit:		-	-	-	-	-	-	-

Capital Project Summary

Mason Road Works Yard		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
315		2021	2021	2022	2023	2024	2025	2026
CP1340	Corporate Electric Vehicle (EV) Charging Stations-phase 2 (Mason Road Portion)	-	-	45,000	-	-	-	-
Capital Projects Total:				45,000				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	9,350	8,995	9,553	8,925	12,851	3,926	43.99%
Area B - Halfmoon Bay	8,366	8,675	8,675	8,001	10,737	2,736	34.20%
Area D - Roberts Creek	5,959	6,270	6,473	6,263	8,106	1,843	29.43%
Area E - Elphinstone	4,636	4,824	5,005	4,727	6,219	1,492	31.56%
Area F - West Howe Sound	8,307	8,144	8,588	8,300	10,422	2,122	25.57%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	36,618	36,908	38,293	36,216	48,334	12,118	33.46%
Limit by law	1,964,578	1,964,578	1,939,546	2,064,908	2,781,718		

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

	2018	2019	2020	2021	2022
Residential [01]	.46	.42	.44	.39	.40
Utilities [02]	1.62	1.47	1.55	1.38	1.40
Major Industry [04]	1.58	1.43	1.50	1.34	1.36
Light Industry [05]	1.58	1.43	1.50	1.34	1.36
Business and Other [06]	1.14	1.03	1.08	.97	.98
Managed Forest Land [07]	1.39	1.26	1.33	1.18	1.20
Rec/Non Profit [08]	.46	.42	.44	.39	.40
Farm [09]	.46	.42	.44	.39	.40

Regional Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
320		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	36,216	36,216	48,334	47,747	45,133	44,261	44,209
	Total Revenues	36,216	36,216	48,334	47,747	45,133	44,261	44,209
Expenses								
	Administration	2,532	2,533	2,310	2,370	2,370	2,370	2,318
	Wages and Benefits	398	3,797	4,511	5,046	5,046	5,046	5,046
	Operating	36,676	32,145	40,381	40,331	37,717	36,845	36,845
	Total Expenses	39,606	38,475	47,202	47,747	45,133	44,261	44,209
Other								
	Prior Year (Surplus)/Deficit	(2,259)	(2,259)	1,132	-	-	-	-
	Total Other	(2,259)	(2,259)	1,132	-	-	-	-
Regional Street Lighting (Surplus)/Deficit:		1,131	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	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	2,296	2,472	2,490	2,750	2,660	(90)	(3.27%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	2,296	2,472	2,490	2,750	2,660	(90)	(3.27%) 100.00%
Limit by law	8,915	8,915	8,292	9,033	11,993		

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

	2018	2019	2020	2021	2022
Residential [01]	3.09	2.77	3.00	3.04	2.22
Utilities [02]	10.82	9.69	10.49	10.64	7.75
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Langdale Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
322		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	2,748	2,750	2,660	2,815	2,630	2,568	2,564
	Total Revenues	2,748	2,750	2,660	2,815	2,630	2,568	2,564
Expenses								
	Administration	168	169	163	167	167	167	163
	Operating	2,499	2,648	2,648	2,648	2,463	2,401	2,401
	Total Expenses	2,667	2,817	2,811	2,815	2,630	2,568	2,564
Other								
	Prior Year (Surplus)/Deficit	(67)	(67)	(151)	-	-	-	-
	Total Other	(67)	(67)	(151)	-	-	-	-
Langdale Street Lighting (Surplus)/Deficit:		(148)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	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	2,682	2,469	2,490	2,750	2,445	(305) (11.09%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	2,682	2,469	2,490	2,750	2,445	(305) (11.09%)	100.00%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	2.32	1.88	1.93	1.92	1.27
Utilities [02]	8.13	6.57	6.74	6.71	4.44
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Granthams Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
324		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	2,748	2,750	2,445	2,815	2,630	2,568	2,564
	Total Revenues	2,748	2,750	2,445	2,815	2,630	2,568	2,564
Expenses								
	Administration	168	169	163	167	167	167	163
	Operating	2,283	2,648	2,648	2,648	2,463	2,401	2,401
	Total Expenses	2,451	2,817	2,811	2,815	2,630	2,568	2,564
Other								
	Prior Year (Surplus)/Deficit	(67)	(67)	(366)	-	-	-	-
	Total Other	(67)	(67)	(366)	-	-	-	-
Granthams Street Lighting (Surplus)/Deficit:		(364)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	460	495	498	550	489	(61) (11.09%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	460	495	498	550	489	(61) (11.09%)	100.00%
Limit by law	10,765	10,765	10,749	11,654	15,458		

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

	2018	2019	2020	2021	2022
Residential [01]	.58	.54	.55	.56	.37
Utilities [02]	2.02	1.91	1.92	1.95	1.30
Major Industry [04]	-	-	-	-	-
Light Industry [05]	1.96	1.85	1.86	1.90	1.26
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Veterans Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
326		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	552	550	489	564	527	515	514
	Total Revenues	552	550	489	564	527	515	514
Expenses								
	Administration	36	34	33	34	34	34	33
	Operating	457	530	530	530	493	481	481
	Total Expenses	493	564	563	564	527	515	514
Other								
	Prior Year (Surplus)/Deficit	(14)	(14)	(74)	-	-	-	-
	Total Other	(14)	(14)	(74)	-	-	-	-
Veterans Street Lighting (Surplus)/Deficit:		(73)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	249	246	249	275	244	(31) (11.27%)	100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	249	246	249	275	244	(31) (11.27%)	100.00%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	6.49	5.51	5.95	6.23	4.22
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Spruce Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
328		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	276	275	244	282	263	257	257
	Total Revenues	276	275	244	282	263	257	257
Expenses								
	Administration	12	17	16	16	16	16	16
	Operating	228	266	266	266	247	241	241
	Total Expenses	240	283	282	282	263	257	257
Other								
	Prior Year (Surplus)/Deficit	(8)	(8)	(38)	-	-	-	-
	Total Other	(8)	(8)	(38)	-	-	-	-
Spruce Street Lighting (Surplus)/Deficit:		(44)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	2,122	1,953	2,563	5,714	(535)	(6,249) (109.36%)	100.00%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	2,122	1,953	2,563	5,714	(535)	(6,249) (109.36%)	100.00%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	5.25	4.19	5.72	12.09	(.89)
Utilities [02]	18.37	14.67	20.04	42.30	(3.12)
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Woodcreek Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
330		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	5,712	5,714	(535)	2,510	2,343	2,287	2,279
	Total Revenues	5,712	5,714	(535)	2,510	2,343	2,287	2,279
Expenses								
	Administration	132	137	334	343	343	343	335
	Operating	2,394	5,430	2,167	2,167	2,000	1,944	1,944
	Total Expenses	2,526	5,567	2,501	2,510	2,343	2,287	2,279
Other								
	Prior Year (Surplus)/Deficit	147	147	(3,036)	-	-	-	-
	Total Other	147	147	(3,036)	-	-	-	-
Woodcreek Street Lighting (Surplus)/Deficit:		(3,039)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	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	494	499	549	1,090	541	98.54%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	498	494	499	549	1,090	541	98.54%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	2.94	2.49	2.63	2.73	3.86
Utilities [02]	10.30	8.70	9.19	9.55	13.50
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Fircrest Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
332		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		552	549	1,090	1,164	1,127	1,115	1,114
Total Revenues		552	549	1,090	1,164	1,127	1,115	1,114
Expenses								
Administration		36	34	33	34	34	34	33
Operating		457	530	1,130	1,130	1,093	1,081	1,081
Total Expenses		493	564	1,163	1,164	1,127	1,115	1,114
Other								
Prior Year (Surplus)/Deficit		(15)	(15)	(73)	-	-	-	-
Total Other		(15)	(15)	(73)	-	-	-	-
Fircrest Street Lighting (Surplus)/Deficit:		(74)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	248	246	249	276	243	(33) (11.96%)	100.00%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	248	246	249	276	243	(33) (11.96%)	100.00%
Limit by law	618	690	645	648	902		

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

	2018	2019	2020	2021	2022
Residential [01]	1.20	1.07	1.16	1.28	.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	Adopted Budget	Financial Plan; Forecast Budget			
334		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	276	276	243	282	263	257	257
	Total Revenues	276	276	243	282	263	257	257
Expenses								
	Administration	12	17	16	16	16	16	16
	Operating	228	266	266	266	247	241	241
	Total Expenses	240	283	282	282	263	257	257
Other								
	Prior Year (Surplus)/Deficit	(7)	(7)	(39)	-	-	-	-
	Total Other	(7)	(7)	(39)	-	-	-	-
Hydaway Street Lighting (Surplus)/Deficit:		(43)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year		Participation Ratios
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay								
Area D - Roberts Creek								
Area E - Elphinstone	995	989	996	1,100	978	(122)	(11.09%)	100.00%
Area F - West Howe Sound								
Member Municipalities								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
Net Taxes Levied	995	989	996	1,100	978	(122)	(11.09%)	100.00%
Limit by law	2,198	2,522	2,447	2,593	3,306			
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value								
	2018	2019	2020	2021	2022			
Residential [01]	6.34	5.49	5.70	5.94	4.14			
Utilities [02]	-	-	-	-	-			
Major Industry [04]	-	-	-	-	-			
Light Industry [05]	-	-	-	-	-			
Business and Other [06]	-	-	-	-	-			
Managed Forest Land [07]	-	-	-	-	-			
Rec/Non Profit [08]	-	-	-	-	-			
Farm [09]	-	-	-	-	-			

Sunnyside Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
336		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	1,104	1,100	978	1,124	1,050	1,025	1,024
	Total Revenues	1,104	1,100	978	1,124	1,050	1,025	1,024
Expenses								
	Administration	72	68	65	66	66	66	65
	Operating	912	1,058	1,058	1,058	984	959	959
	Total Expenses	984	1,126	1,123	1,124	1,050	1,025	1,024
Other								
	Prior Year (Surplus)/Deficit	(26)	(26)	(145)	-	-	-	-
	Total Other	(26)	(26)	(145)	-	-	-	-
Sunnyside Street Lighting (Surplus)/Deficit:		(146)	-	-	-	-	-	-

340 Burns Road Street Lighting



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.120/\$1000

Requisitions	2018	2019	2020	2021	2022	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	249	227	268	231	261	30	12.99%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	249	227	268	231	261	30	12.99%
Limit by law	946	946	949	1,037	1,446		

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

	2018	2019	2020	2021	2022
Residential [01]	3.07	2.88	3.39	2.67	2.17
Utilities [02]	-	-	-	-	-
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	-	-	-	-	-
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	-	-	-	-	-

Burns Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
340		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	228	231	261	256	256	256	256
	Total Revenues	228	231	261	256	256	256	256
Expenses								
	Administration	12	17	15	15	15	15	15
	Operating	248	241	241	241	241	241	241
	Total Expenses	260	258	256	256	256	256	256
Other								
	Prior Year (Surplus)/Deficit	(27)	(27)	5	-	-	-	-
	Total Other	(27)	(27)	5	-	-	-	-
Burns Road Street Lighting (Surplus)/Deficit:		5	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	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	494	498	550	489	(61) (11.09%)	100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	498	494	498	550	489	(61) (11.09%)	100.00%
Limit by law	2,193	2,193	2,172	2,397	3,104		
Tax Rate by Property Class, Expressed in \$ / 100,000 of Assessed Value							
	2018	2019	2020	2021	2022		
Residential [01]	42.67	33.79	34.39	34.42	23.63		
Utilities [02]	-	-	-	-	-		
Major Industry [04]	-	-	-	-	-		
Light Industry [05]	-	-	-	-	-		
Business and Other [06]	-	-	-	-	-		
Managed Forest Land [07]	-	-	-	-	-		
Rec/Non Profit [08]	-	-	-	-	-		
Farm [09]	-	-	-	-	-		

Stewart Road Street Lighting		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
342		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	552	550	489	564	527	515	514
	Total Revenues	552	550	489	564	527	515	514
Expenses								
	Administration	36	34	33	34	34	34	33
	Operating	457	530	530	530	493	481	481
	Total Expenses	493	564	563	564	527	515	514
Other								
	Prior Year (Surplus)/Deficit	(14)	(14)	(74)	-	-	-	-
	Total Other	(14)	(14)	(74)	-	-	-	-
Stewart Road Street Lighting (Surplus)/Deficit:		(73)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	62,188	118,764	164,541	159,029	165,670	6,641	4.18% 21.00%
Area D - Roberts Creek	50,342	96,142	133,200	128,738	134,114	5,376	4.18% 17.00%
Area E - Elphinstone	35,536	67,865	94,023	90,874	94,668	3,794	4.18% 12.00%
Area F - West Howe Sound	148,066	282,772	391,764	378,641	394,452	15,811	4.18% 50.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	296,132	565,544	783,528	757,282	788,903	31,621	4.18% 100.00%
Limit by law	875,648	875,648	856,560	916,812	1,205,979		

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	757,288	757,282	788,903	791,868	790,746	699,994	699,113
	User Fees & Service Charges	1,083	-	-	-	-	-	-
	Investment Income	3,871	-	-	-	-	-	-
	Gain on Disposal of Tangible Assets	(37,034)	-	-	-	-	-	-
	Other Revenue	4,083	2,665	2,665	2,665	2,665	2,665	2,665
	Total Revenues	729,291	759,947	791,568	794,533	793,411	702,659	701,778
Expenses								
	Administration	32,664	32,668	38,969	40,018	40,018	40,018	39,137
	Wages and Benefits	20,837	109,690	105,619	105,734	105,734	105,734	105,734
	Operating	170,128	202,189	276,580	185,781	174,659	173,907	173,907
	Debt Charges - Interest	-	-	-	-	-	-	-
	Amortization of Tangible Capital Assets	126,507	78,722	78,722	78,722	78,722	78,722	78,722
	Total Expenses	350,136	423,269	499,890	410,255	399,133	398,381	397,500
Other								
	Capital Expenditures (Excluding Wages)	109,611	779,736	669,736	-	-	-	-
	Debt Principal Repayment	90,000	90,000	90,000	90,000	90,000	-	-
	Transfer to/(from) Reserves	302,263	(454,336)	(389,336)	373,000	383,000	383,000	383,000
	Unfunded Amortization	(126,507)	(78,722)	(78,722)	(78,722)	(78,722)	(78,722)	(78,722)
	Total Other	375,367	336,678	291,678	384,278	394,278	304,278	304,278
Ports Services (Surplus)/Deficit:		(3,788)	-	-	-	-	-	-

Capital Project Summary

Ports Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
345		2021	2021	2022	2023	2024	2025	2026
CP1156 Ports 5 Year Capital Renewal Plan		109,611	779,736	669,732	-	-	-	-
Capital Projects Total:		109,611	779,736	669,732				

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	2018	2019	2020	2021	2022	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	33,838	33,417	33,301	33,647	33,368	(279)	(0.83%) 100.00%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	33,838	33,417	33,301	33,647	33,368	(279)	(0.83%) 100.00%
Limit by law	71,188	71,188	73,598	82,472	109,299		

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

	2018	2019	2020	2021	2022
Residential [01]	6.40	6.02	5.81	5.24	3.93
Utilities [02]	22.39	21.08	20.33	18.35	13.77
Major Industry [04]	-	-	-	-	-
Light Industry [05]	21.75	20.48	19.75	17.83	13.38
Business and Other [06]	15.68	14.76	14.23	12.85	9.64
Managed Forest Land [07]	19.19	18.07	17.42	15.73	11.80
Rec/Non Profit [08]	6.40	6.02	5.81	5.24	3.93
Farm [09]	6.39	6.02	5.81	5.24	3.93

Langdale Dock		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
346		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	33,648	33,647	33,368	33,414	33,414	33,414	33,370
	Total Revenues	33,648	33,647	33,368	33,414	33,414	33,414	33,370
Expenses								
	Administration	2,220	2,218	1,939	1,985	1,985	1,985	1,941
	Operating	31,429	31,429	31,429	31,429	31,429	31,429	31,429
	Total Expenses	33,649	33,647	33,368	33,414	33,414	33,414	33,370
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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	263,153	285,545	401,664	528,817	559,487	30,670	5.80% 15.57%
Area B - Halfmoon Bay	235,461	275,380	364,748	474,061	467,446	(6,615)	(1.40%) 13.01%
Area D - Roberts Creek	167,702	199,035	272,160	371,069	352,928	(18,141)	(4.89%) 9.82%
Area E - Elphinstone	130,478	153,119	210,449	280,072	270,751	(9,321)	(3.33%) 7.53%
Area F - West Howe Sound	233,793	258,513	361,080	491,781	453,750	(38,031)	(7.73%) 12.63%
Member Municipalities							
District of Sechelt	486,236	565,686	753,569	988,068	984,903	(3,165)	(0.32%) 27.41%
Town of Gibsons	218,320	257,782	353,565	457,942	433,706	(24,236)	(5.29%) 12.07%
Sechelt Indian Government District	37,751	41,348	58,334	76,206	70,463	(5,743)	(7.54%) 1.96%
Net Taxes Levied	1,772,895	2,036,407	2,775,569	3,668,016	3,593,433	(74,583)	(2.03%) 100.00%
Limit by law	5,425,765	5,425,765	5,301,078	5,588,664	7,505,906		

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

	2018	2019	2020	2021	2022
Residential [01]	13.06	13.38	18.57	23.40	17.43
Utilities [02]	45.71	46.82	65.00	81.90	60.99
Major Industry [04]	44.40	45.48	63.14	79.56	59.25
Light Industry [05]	44.40	45.48	63.14	79.56	59.25
Business and Other [06]	31.99	32.77	45.50	57.33	42.69
Managed Forest Land [07]	39.18	40.13	55.71	70.20	52.28
Rec/Non Profit [08]	13.06	13.38	18.57	23.40	17.43
Farm [09]	13.06	13.38	18.57	23.40	17.42

Regional Solid Waste		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
350		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		3,668,020	3,668,016	3,593,433	4,003,805	3,999,797	3,995,722	3,978,024
User Fees & Service Charges		2,881,119	2,997,006	2,802,669	2,816,756	2,803,256	2,789,756	2,789,756
Investment Income		57,255	-	-	-	-	-	-
Gain on Disposal of Tangible Assets		(96,626)	-	-	-	-	-	-
Other Revenue		481,691	170,601	360,601	200,601	200,601	200,601	200,601
Total Revenues		6,991,459	6,835,623	6,756,703	7,021,162	7,003,654	6,986,079	6,968,381
Expenses								
Administration		565,992	565,998	605,086	620,720	620,720	620,720	607,061
Wages and Benefits		1,233,405	1,209,286	1,332,486	1,399,087	1,399,087	1,399,087	1,399,087
Operating		3,547,686	4,318,083	4,404,826	3,720,434	3,689,426	3,658,352	3,654,312
Debt Charges - Interest		-	-	745	1,250	948	638	326
Amortization of Tangible Capital Assets		48,123	54,261	54,261	54,261	54,261	54,261	54,261
Total Expenses		5,395,206	6,147,628	6,397,404	5,795,752	5,764,442	5,733,058	5,715,047
Other								
Capital Expenditures (Excluding Wages)		1,590,125	4,415,316	2,929,916	-	-	-	-
Proceeds from Long Term Debt		-	(1,835,316)	(1,835,316)	-	-	-	-
Debt Principal Repayment		-	126,229	309,974	350,801	351,103	351,412	351,725
Transfer to/(from) Reserves		410,404	(418,290)	(772,836)	28,870	42,370	55,870	55,870
Transfer to/(from) Other Funds		(1,522,757)	(42,883)	1,577,368	-	-	-	-
Transfer to/(from) Accumulated Surplus		(96,626)	(50,000)	-	-	-	-	-
Prior Year (Surplus)/Deficit		93,595	247,200	(195,546)	-	-	-	-
Unfunded Amortization		(48,123)	(54,261)	(54,261)	(54,261)	(54,261)	(54,261)	(54,261)
Transfer (to)/from Unfunded Liability		854,073	(1,700,000)	(1,600,000)	900,000	900,000	900,000	900,000
Total Other		1,280,691	687,995	359,299	1,225,410	1,239,212	1,253,021	1,253,334
Regional Solid Waste (Surplus)/Deficit:		(315,562)	-	-	-	-	-	-

Capital Project Summary

Regional Solid Waste

350

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1257	Power Supply System Replacement	14,776	194,004	179,220	-	-	-	-
CP1276	Generator Replacement	-	5,004	5,004	-	-	-	-
CP1277	Traffic Control Lights for PH Transfer Station	-	9,996	9,996	-	-	-	-
CP1278	Forklift-Sechelt Landfill	-	24,996	24,996	-	-	-	-
CP1279	Monitoring Well Installation	4,033	65,004	60,972	-	-	-	-
CP1280	Sechelt Landfill Stage H+ Closure	-	2,499,996	2,499,996	-	-	-	-
CP1296	Sechelt Landfill Remediation work	1,571,316	1,616,316	53,724	-	-	-	-
CP1336	Pender Harbour Transfer Station Site Improvements – Phase I	-	-	96,000	-	-	-	-
Capital Projects Total:		1,590,125	4,415,316	2,929,908				

355 Refuse Collection



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

Source of Funding: User Fees

Taxation Impact

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

Refuse Collection		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
355		2021	2021	2022	2023	2024	2025	2026
Revenues								
User Fees & Service Charges		1,160,227	1,136,047	1,164,830	1,226,044	1,226,044	1,226,044	1,223,849
Investment Income		521	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-
Total Revenues		1,160,748	1,136,047	1,164,830	1,226,044	1,226,044	1,226,044	1,223,849
Expenses								
Administration		94,788	94,783	97,394	99,734	99,734	99,734	97,539
Wages and Benefits		50,371	56,299	55,269	56,648	56,648	56,648	56,648
Operating		974,480	1,030,253	1,012,167	1,069,662	1,069,662	1,069,662	1,069,662
Amortization of Tangible Capital Assets		9,684	-	-	-	-	-	-
Total Expenses		1,129,323	1,181,335	1,164,830	1,226,044	1,226,044	1,226,044	1,223,849
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Transfer to/(from) Reserves		(44,767)	(45,288)	-	-	-	-	-
Unfunded Amortization		(9,684)	-	-	-	-	-	-
Total Other		(54,451)	(45,288)	-	-	-	-	-
Refuse Collection (Surplus)/Deficit:		(85,876)	-	-	-	-	-	-

365 North Pender Harbour Water Service



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

North Pender Harbour Water Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
365		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		255,445	255,442	266,681	266,681	266,681	266,681	266,681
User Fees & Service Charges		398,248	381,902	434,337	434,337	434,337	434,337	434,337
Investment Income		3,647	-	-	-	-	-	-
Internal Recoveries		1,467	-	-	-	-	-	-
Total Revenues		658,807	637,344	701,018	701,018	701,018	701,018	701,018
Expenses								
Administration		54,864	54,860	60,938	62,735	62,735	62,735	61,355
Wages and Benefits		141,384	279,815	258,676	269,858	269,858	269,858	269,858
Operating		105,281	228,619	262,887	127,327	127,327	127,327	127,327
Debt Charges - Interest		9,348	8,850	8,772	8,026	7,279	6,528	5,850
Amortization of Tangible Capital Assets		157,568	130,468	130,468	130,468	130,468	130,468	130,468
Total Expenses		468,445	702,612	721,741	598,414	597,667	596,916	594,858
Other								
Capital Expenditures (Excluding Wages)		49,585	211,681	1,038,686	21,000	21,000	21,000	21,000
Proceeds from Long Term Debt		-	-	-	-	-	-	-
Debt Principal Repayment		33,204	33,030	33,249	33,396	33,542	33,374	20,000
Transfer to/(from) Reserves		121,569	(34,511)	(52,190)	178,676	179,277	180,196	195,628
Transfer to/(from) Other Funds		76	(145,000)	(910,000)	-	-	-	-
Unfunded Amortization		(157,568)	(130,468)	(130,468)	(130,468)	(130,468)	(130,468)	(130,468)
Total Other		46,866	(65,268)	(20,723)	102,604	103,351	104,102	106,160
North Pender Harbour Water Service (Surplus)/Deficit:		(143,496)	-	-	-	-	-	-

Capital Project Summary

North Pender Harbour Water Service

365

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1051	North Pender Water - Meter Installations (Base)	5,100	6,000	6,000	6,000	6,000	6,000	6,000
CP1053	North Pender Water - New Connections (Base)	18,099	-	-	-	-	-	-
CP1165	Pool Road Right of Way Aquisition	-	11,652	-	-	-	-	-
CP1166	Garden Bay UV Reactor	18,768	48,576	37,236	-	-	-	-
CP1216	Hydrant Program - NPHWS (BASE)	7,617	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	-	-	-	-
CP1284	Water metering: Leak Correlator [365]	-	2,004	2,004	-	-	-	-
CP1292	Neptune 360 Hardware [365]	-	948	948	-	-	-	-
CP1319	NPH Watermain Replacement	-	-	849,996	-	-	-	-
Capital Projects Total:		49,584	211,680	1,038,684	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	Adopted Budget	Financial Plan; Forecast Budget			
366		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes	379,224	379,224	438,004	438,004	438,004	438,004	438,004	438,004
Government Transfers	30,827	71,500	40,674	-	-	-	-	-
User Fees & Service Charges	705,820	708,059	778,365	778,365	778,365	778,365	778,365	778,365
Investment Income	19,006	11,558	13,763	16,056	18,441	20,291	23,500	
Internal Recoveries	7,315	-	-	-	-	-	-	-
Other Revenue	13,081	-	-	-	-	-	-	-
Total Revenues	1,155,273	1,170,341	1,270,806	1,232,425	1,234,810	1,236,660	1,239,869	
Expenses								
Administration	98,280	98,283	101,263	104,104	104,104	104,104	101,813	
Wages and Benefits	281,953	366,489	433,868	454,163	454,163	454,163	454,163	
Operating	184,315	445,475	501,141	257,960	257,960	257,960	257,960	
Debt Charges - Interest	52,232	52,193	51,611	51,181	50,078	49,001	47,925	
Amortization of Tangible Capital Assets	327,113	299,383	299,383	299,383	299,383	299,383	299,383	
Total Expenses	943,893	1,261,823	1,387,266	1,166,791	1,165,688	1,164,611	1,161,244	
Other								
Capital Expenditures (Excluding Wages)	211,532	496,729	1,378,242	25,000	25,000	25,000	25,000	
Proceeds from Long Term Debt	-	(80,000)	(80,000)	-	-	-	-	
Debt Principal Repayment	91,403	101,198	97,547	110,917	107,870	109,897	113,283	
Transfer to/(from) Reserves	180,773	(74,026)	(506,017)	229,100	235,635	236,535	239,725	
Transfer to/(from) Other Funds	(68,782)	(236,000)	(706,849)	-	-	-	-	
Unfunded Amortization	(327,113)	(299,383)	(299,383)	(299,383)	(299,383)	(299,383)	(299,383)	
Total Other	87,813	(91,482)	(116,460)	65,634	69,122	72,049	78,625	
South Pender Harbour Water Service (Surplus)/Deficit:	(123,567)	-	-	-	-	-	-	

Capital Project Summary

South Pender Harbour Water Service

366

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1052	South Pender Water - Meter Installations (Base)	2,325	9,996	9,996	9,996	9,996	9,996	9,996
CP1054	South Pender Water - New Connections (BASE)	11,652	-	-	-	-	-	-
CP1167	Mark Way/Chris Way/Bargain Harbour Road Water Main Replacements	74,664	143,508	-	-	-	-	-
CP1179	South Pender Water - Capital Third Party	3,314	-	-	-	-	-	-
CP1217	Hydrant Program - SPHWS (Base)	9,661	15,000	15,000	15,000	15,000	15,000	15,000
CP1218	South Pender Harbour Water Treatment Plant Upgrades	36,525	87,816	58,092	-	-	-	-
CP1282	Customer Relationship Management Tool [366]	-	5,004	5,004	-	-	-	-
CP1285	Water metering: Leak Correlator [366]	-	3,996	3,996	-	-	-	-
CP1286	Vehicle Repalcement (Unit #436)	-	80,004	80,004	-	-	-	-
CP1293	Neptune 360 Hardware [366]	-	1,896	1,896	-	-	-	-
CP1295	Mcneil Lake Dam Upgrades	73,391	149,496	79,260	-	-	-	-
CP1310	McNeil Lake Dam Safety Improvments-Construction	-	-	525,000	-	-	-	-
CP1320	South Pender Harbour Watermain Replacement	-	-	600,000	-	-	-	-
Capital Projects Total:		211,532	496,716	1,378,248	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	Adopted Budget	Financial Plan; Forecast Budget			
370		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		3,379,140	3,379,143	3,725,505	3,725,505	3,725,505	3,725,505	3,725,505
Government Transfers		31,171	71,500	40,330	-	-	-	-
User Fees & Service Charges		5,917,295	5,731,579	6,441,973	6,441,973	6,441,973	6,441,973	6,441,973
Investment Income		130,105	64,814	70,666	76,692	87,166	103,245	18,743
Developer Contributions		-	544,500	544,500	-	-	-	-
Internal Recoveries		23,543	-	-	-	-	-	-
Other Revenue		457,989	212,800	65,800	65,800	65,800	65,800	65,800
Total Revenues		9,939,243	10,004,336	10,888,774	10,309,970	10,320,444	10,336,523	10,252,021
Expenses								
Administration		971,268	971,269	981,120	1,002,244	1,002,244	1,002,244	980,190
Wages and Benefits		2,709,347	3,305,607	3,818,173	3,920,702	3,920,702	3,920,702	3,920,702
Operating		2,044,463	3,354,062	3,575,617	1,697,712	1,697,801	1,697,892	1,697,985
Debt Charges - Interest		31,657	320,022	256,788	310,900	518,024	515,412	483,925
Amortization of Tangible Capital Assets		1,701,063	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
Total Expenses		7,457,798	9,598,860	10,279,598	8,579,458	8,786,671	8,784,150	8,730,702
Other								
Capital Expenditures (Excluding Wages)		2,281,910	23,064,422	25,334,715	1,565,599	1,565,599	1,565,599	1,565,599
Proceeds from Long Term Debt		(138,630)	(15,753,000)	(16,646,959)	-	-	-	-
Debt Principal Repayment		281,143	347,804	329,465	473,754	1,087,508	1,082,667	840,788
Transfer to/(from) Reserves		1,284,165	(6,028,039)	(7,336,935)	1,339,059	528,566	552,007	762,832
Transfer to/(from) Other Funds		(153,724)	422,189	576,790	-	-	-	-
Unfunded Amortization		(1,701,063)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)	(1,647,900)
Total Other		1,853,801	405,476	609,176	1,730,512	1,533,773	1,552,373	1,521,319
Regional Water Services (Surplus)/Deficit:		(627,644)	-	-	-	-	-	-

Capital Project Summary

Regional Water Services

370

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1045	Regional Water - New Connections (Base)	113,455	35,856	35,856	35,856	35,856	35,856	35,856
CP1046	Regional Water - Mains Replacement (Base)	767,636	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944	1,258,944
CP1047	Regional Water - Hydrant Program (Base)	10,890	20,796	20,796	20,796	20,796	20,796	20,796
CP1048	Regional Water - Minor Capital Upgrades (BASE)	56,459	129,996	129,996	129,996	129,996	129,996	129,996
CP1049	Regional Water - Meter Installations (Base)	75,275	99,996	99,996	99,996	99,996	99,996	99,996
CP1059	Regional Water Machinery & Equipment (Base)	8,677	20,004	20,004	20,004	20,004	20,004	20,004
CP1116	Langdale Well Pump Station Upgrade	316,944	293,520	-	-	-	-	-
CP1117	Chaster Well Upgrades (Well Protection Plan - Phase 2)	4,200	43,464	41,124	-	-	-	-
CP1135	Exposed Water Main Rehabilitation	84,269	200,004	126,204	-	-	-	-
CP1136	Chapman Water Treatment Plant Chlorination System Upgrade	88,756	2,144,904	2,076,516	-	-	-	-
CP1150	Universal Water Meter Installations - Phase 3 (DOS & SIGD)	-	7,250,004	7,250,004	-	-	-	-
CP1169	Chapman Water Treatment Plant Water Quality Monitoring Upgrades	361	-	-	-	-	-	-
CP1177	Regional Water - Capital Third Party	79,574	-	-	-	-	-	-
CP1203	Cove Cay Pump Station Rebuild and Access Improvements	-	249,996	249,996	-	-	-	-
CP1204	Reed Road and Elphinstone Watermain Replacement	-	750,000	1,178,076	-	-	-	-
CP1206	Chapman Creek Water Treatment UV Upgrade	2,247	249,996	249,996	-	-	-	-
CP1207	Regional Pressure Reducing Valve Replacements	126,326	125,004	-	-	-	-	-
CP1208	Langdale Pump Station - Phase 2	(2)	-	-	-	-	-	-
CP1209	Chapman Creek Water Treatment Plant Hot Water Upgrade	15,180	18,972	9,576	-	-	-	-
CP1210	Cemetery Reservoir Fencing and Road Access	14,134	17,520	-	-	-	-	-
CP1212	Emergency Water Storage Tanks	106	-	-	-	-	-	-
CP1213	Vehicle Purchase – Strategic Infrastructure Division	101	46,500	46,500	-	-	-	-
CP1214	Utility Vehicle Purchase	-	46,500	46,500	-	-	-	-
CP1215	Equipment Purchase – Excavator and Trailer	138,630	200,004	-	-	-	-	-
CP1230	Replacement of Mason Road Gate	-	14,004	-	-	-	-	-
CP1239	Groundwater Investigation Phase 4 - Church Road	195,011	7,533,216	7,897,572	-	-	-	-
CP1258	Groundwater Investigation-Langdale	1,118	1,277,604	1,277,604	-	-	-	-
CP1265	RWS Vehicle Replacement (2021)	-	210,000	210,000	-	-	-	-
CP1266	Water metering: Leak Correlator [370]	-	33,996	33,996	-	-	-	-
CP1267	Chapman & Edwards Dam Improvements	132,036	240,504	114,348	-	-	-	-
CP1268	Reed Rd. Pump Station Zone 4 Improvements	-	69,996	69,996	-	-	-	-
CP1269	Chapman & Edwards Lake Communication System Upgrades	125	74,124	74,124	-	-	-	-
CP1270	Champan Creek WTP Chlorine Upgrades	623	-	-	-	-	-	-

CP1271	Eastbourne Groundwater Investigation	913	350,004	350,004	-	-	-	-
CP1272	Development of Customer Relationship Management Tool	-	42,504	42,504	-	-	-	-
CP1294	Neptune 360 Hardware [370]	-	16,500	16,500	-	-	-	-
CP1311	Trout Lake Re-Chlorination Station Upgrade	-	-	99,996	-	-	-	-
CP1312	Valve Stems for Selma 2 Isolation	-	-	75,000	-	-	-	-
CP1313	Chapman Lake Dam Safety Improvements – Construction	-	-	783,000	-	-	-	-
CP1314	Edwards Lake Dam Safety Improvements – Construction	-	-	624,996	-	-	-	-
CP1318	EOC-Granthams Landing Pump Station	48,868	-	-	-	-	-	-
CP1321	Single Axle Dump Truck	-	-	225,000	-	-	-	-
CP1322	Light Duty Trucks	-	-	150,000	-	-	-	-
CP1323	RWS Vehicle Purchases (2022)	-	-	200,004	-	-	-	-
CP1338	Emergency Repair Watermain Sechelt Airport	-	-	249,996	-	-	-	-
Capital Projects Total:		2,281,912	23,064,432	25,334,724	1,565,592	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	Adopted Budget	Financial Plan; Forecast Budget			
381		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		1,212	1,212	2,400	2,400	2,400	2,400	2,400
Government Transfers		6,000	6,189	-	-	-	-	-
User Fees & Service Charges		2,464	2,405	2,439	2,439	2,439	2,439	2,439
Investment Income		81	-	-	-	-	-	-
Total Revenues		9,757	9,806	4,839	4,839	4,839	4,839	4,839
Expenses								
Administration		216	211	207	215	215	215	210
Wages and Benefits		2,135	1,731	1,942	1,992	1,992	1,992	1,992
Operating		7,160	8,198	7,652	752	752	752	752
Debt Charges - Interest		2	-	5	4	3	1	-
Total Expenses		9,513	10,140	9,806	2,963	2,962	2,960	2,954
Other								
Debt Principal Repayment		120	122	124	125	126	125	-
Transfer to/(from) Reserves		(919)	(456)	(5,091)	1,751	1,751	1,754	1,885
Total Other		(799)	(334)	(4,967)	1,876	1,877	1,879	1,885
Greaves Rd Waste Water Plant (Surplus)/Deficit:		(1,043)	-	-	-	-	-	-

382

Woodcreek Park Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		22,044	22,046	29,200	29,200	29,200	29,200	29,200
User Fees & Service Charges		48,084	47,390	48,054	49,496	50,981	50,981	50,981
Investment Income		1,025	-	-	-	-	-	-
Other Revenue		299	-	-	-	-	-	-
Total Revenues		71,452	69,436	77,254	78,696	80,181	80,181	80,181
Expenses								
Administration		8,676	8,679	5,019	5,169	5,169	5,169	5,055
Wages and Benefits		16,872	23,677	26,002	26,656	26,656	26,656	26,656
Operating		26,401	54,753	50,362	22,296	22,296	22,296	22,296
Debt Charges - Interest		46	-	43	31	19	7	-
Amortization of Tangible Capital Assets		8,964	8,959	8,959	8,959	8,959	8,959	8,959
Total Expenses		60,959	96,068	90,385	63,111	63,099	63,087	62,966
Other								
Capital Expenditures (Excluding Wages)		11,519	-	-	-	-	-	-
Debt Principal Repayment		1,067	1,052	1,070	1,082	1,094	1,081	-
Transfer to/(from) Reserves		(5,685)	(8,725)	4,260	23,462	24,947	24,972	26,174
Transfer to/(from) Other Funds		(498)	(10,000)	(9,502)	-	-	-	-
Unfunded Amortization		(8,964)	(8,959)	(8,959)	(8,959)	(8,959)	(8,959)	(8,959)
Total Other		(2,561)	(26,632)	(13,131)	15,585	17,082	17,094	17,215
Woodcreek Park Waste Water Plant (Surplus)/Deficit:		(13,054)	-	-	-	-	-	-

Capital Project Summary

Woodcreek Park Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
382		2021	2021	2022	2023	2024	2025	2026
CP1187	Woodcreek Park Sand Filter Remediation	11,519	-	-	-	-	-	-
Capital Projects Total:		11,519						

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Sunnyside Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Sunnyside Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
383		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Frontage & Parcel Taxes	2,220	2,222	3,322	3,322	3,322	3,322	3,322
	User Fees & Service Charges	5,868	5,876	5,962	6,141	6,325	6,325	6,325
	Investment Income	187	-	-	-	-	-	-
	Total Revenues	8,275	8,098	9,284	9,463	9,647	9,647	9,647
Expenses								
	Administration	204	205	289	301	301	301	294
	Wages and Benefits	2,082	2,933	2,136	2,190	2,190	2,190	2,190
	Operating	401	4,485	6,378	478	478	478	478
	Debt Charges - Interest	2	-	5	4	3	1	-
	Total Expenses	2,689	7,623	8,808	2,973	2,972	2,970	2,962
Other								
	Debt Principal Repayment	120	122	124	125	126	125	-
	Transfer to/(from) Reserves	187	353	352	6,365	6,549	6,552	6,685
	Total Other	307	475	476	6,490	6,675	6,677	6,685
Sunnyside Waste Water Plant (Surplus)/Deficit:		(5,279)	-	-	-	-	-	-

384 Jolly Roger Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		4,712	4,762	4,864	4,864	4,864	4,864	4,864
User Fees & Service Charges		26,027	25,798	25,809	25,809	25,809	25,809	25,809
Investment Income		346	-	-	-	-	-	-
Total Revenues		31,085	30,560	30,673	30,673	30,673	30,673	30,673
Expenses								
Administration		2,016	2,021	2,224	2,293	2,293	2,293	2,243
Wages and Benefits		5,820	12,029	12,097	12,403	12,403	12,403	12,403
Operating		9,709	17,468	19,587	13,687	13,687	13,687	13,687
Debt Charges - Interest		24	-	22	16	10	4	-
Amortization of Tangible Capital Assets		1,296	1,293	1,293	1,293	1,293	1,293	1,293
Total Expenses		18,865	32,811	35,223	29,692	29,686	29,680	29,626
Other								
Capital Expenditures (Excluding Wages)		2,731	9,000	6,269	-	-	-	-
Debt Principal Repayment		530	526	535	541	547	540	-
Transfer to/(from) Reserves		(546)	(5,984)	(7,400)	1,733	1,733	1,746	2,340
Transfer to/(from) Other Funds		(1,839)	(4,500)	(2,661)	-	-	-	-
Unfunded Amortization		(1,296)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)
Total Other		(420)	(2,251)	(4,550)	981	987	993	1,047
Jolly Roger Waste Water Plant (Surplus)/Deficit:		(12,640)	-	-	-	-	-	-

Capital Project Summary

Jolly Roger Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
384		2021	2021	2022	2023	2024	2025	2026
CP1287	Headworks Replacement-Jolly Rodger WWTP	2,731	9,000	6,264	-	-	-	-
Capital Projects Total:		2,731	9,000	6,264				

385 **Secret Cove Waste Water Plant**

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Secret Cove Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
385		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		4,560	5,168	5,168	5,168	5,168	5,168	5,168
User Fees & Service Charges		24,857	24,784	24,856	24,856	24,856	24,856	24,856
Investment Income		260	-	-	-	-	-	-
Total Revenues		29,677	29,952	30,024	30,024	30,024	30,024	30,024
Expenses								
Administration		1,824	1,821	2,046	2,111	2,111	2,111	2,065
Wages and Benefits		5,402	12,142	12,233	12,542	12,542	12,542	12,542
Operating		4,782	14,986	17,101	11,201	11,201	11,201	11,201
Debt Charges - Interest		24	-	22	16	10	4	-
Amortization of Tangible Capital Assets		1,380	1,381	1,381	1,381	1,381	1,381	1,381
Total Expenses		13,412	30,330	32,783	27,251	27,245	27,239	27,189
Other								
Capital Expenditures (Excluding Wages)		2,273	9,000	6,727	-	-	-	-
Debt Principal Repayment		530	526	535	541	547	540	-
Transfer to/(from) Reserves		(498)	(4,023)	(5,655)	3,613	3,613	3,626	4,216
Transfer to/(from) Other Funds		(1,515)	(4,500)	(2,985)	-	-	-	-
Unfunded Amortization		(1,380)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)
Total Other		(590)	(378)	(2,759)	2,773	2,779	2,785	2,835
Secret Cove Waste Water Plant (Surplus)/Deficit:		(16,855)	-	-	-	-	-	-

Capital Project Summary

Secret Cove Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
385		2021	2021	2022	2023	2024	2025	2026
CP1288	Headworks Replacement-Secret Cove WWTP	2,273	9,000	6,732	-	-	-	-
Capital Projects Total:		2,273	9,000	6,732				

386 Lee Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Lee Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
386		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		17,952	18,258	36,158	36,158	36,158	36,158	36,158
User Fees & Service Charges		56,699	53,472	57,057	57,057	57,057	57,057	57,057
Investment Income		3,119	-	-	-	-	-	-
Other Revenue		709	-	-	-	-	-	-
Total Revenues		78,479	71,730	93,215	93,215	93,215	93,215	93,215
Expenses								
Administration		4,236	4,233	4,504	4,637	4,637	4,637	4,535
Wages and Benefits		15,659	19,780	21,782	22,324	22,324	22,324	22,324
Operating		30,592	44,408	46,890	30,440	30,440	30,440	30,440
Debt Charges - Interest		24	-	22	16	10	4	-
Amortization of Tangible Capital Assets		8,892	1,397	1,397	1,397	1,397	1,397	1,397
Total Expenses		59,403	69,818	74,595	58,814	58,808	58,802	58,696
Other								
Debt Principal Repayment		530	526	535	541	547	540	-
Transfer to/(from) Reserves		2,621	2,783	19,482	35,257	35,257	35,270	35,916
Unfunded Amortization		(8,892)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)
Total Other		(5,741)	1,912	18,620	34,401	34,407	34,413	34,519
Lee Bay Waste Water Plant (Surplus)/Deficit:		(24,817)	-	-	-	-	-	-

387 Square Bay Waste Water Plant

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

Source of Funding: User Fees & Parcel Tax



Taxation Impact

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

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		-	-	-	-	-	-	-
Frontage & Parcel Taxes		20,220	20,220	20,220	20,220	20,220	20,220	20,220
User Fees & Service Charges		54,394	52,400	67,224	67,224	67,224	67,224	67,224
Investment Income		946	313	635	966	1,308	1,660	2,022
Other Revenue		9,450	-	-	-	-	-	-
Total Revenues		85,010	72,933	88,079	88,410	88,752	89,104	89,466
Expenses								
Administration		8,100	8,099	8,387	8,641	8,641	8,641	8,451
Wages and Benefits		25,579	42,345	45,492	46,632	46,632	46,632	46,632
Operating		29,850	72,109	51,151	28,551	28,551	28,551	28,551
Debt Charges - Interest		7,492	7,448	7,491	7,479	7,467	7,455	7,448
Amortization of Tangible Capital Assets		42,684	9,070	9,070	9,070	9,070	9,070	9,070
Total Expenses		113,705	139,071	121,591	100,373	100,361	100,349	100,152
Other								
Capital Expenditures (Excluding Wages)		1,798	16,475	14,677	-	-	-	-
Debt Principal Repayment		11,797	11,786	12,125	12,468	12,822	13,161	12,443
Transfer to/(from) Reserves		(1,213)	(52,975)	(51,244)	(15,361)	(15,361)	(15,336)	(14,059)
Transfer to/(from) Other Funds		(449)	(7,500)	-	-	-	-	-
Transfer to/(from) Accumulated Surplus		-	(24,854)	-	-	-	-	-
Unfunded Amortization		(42,684)	(9,070)	(9,070)	(9,070)	(9,070)	(9,070)	(9,070)
Total Other		(30,751)	(66,138)	(33,512)	(11,963)	(11,609)	(11,245)	(10,686)
Square Bay Waste Water Plant (Surplus)/Deficit:		(2,056)	-	-	-	-	-	-

Capital Project Summary

Square Bay Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
387		2021	2021	2022	2023	2024	2025	2026
CP1185	Square Bay Infiltration Reduction	1,798	16,476	14,676	-	-	-	-
Capital Projects Total:		1,798	16,476	14,676				

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Langdale Waste Water Plant



About:

Operates a specific community package treatment plant and septic disposal system

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

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

Langdale Waste Water Plant	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388	2021	2021	2022	2023	2024	2025	2026
Revenues							
Frontage & Parcel Taxes	8,076	8,080	16,000	16,320	16,646	16,646	16,646
User Fees & Service Charges	45,926	44,400	45,057	46,409	47,801	47,801	47,801
Investment Income	290	-	-	-	-	-	-
Total Revenues	54,292	52,480	61,057	62,729	64,447	64,447	64,447
Expenses							
Administration	3,972	3,968	4,170	4,301	4,301	4,301	4,206
Wages and Benefits	6,613	23,475	24,612	25,229	25,229	25,229	25,229
Operating	25,813	25,736	28,051	22,151	22,151	22,151	22,151
Debt Charges - Interest	24	-	626	1,026	772	514	260
Amortization of Tangible Capital Assets	3,768	3,764	3,764	3,764	3,764	3,764	3,764
Total Expenses	40,190	56,943	61,223	56,471	56,217	55,959	55,610
Other							
Capital Expenditures (Excluding Wages)	-	-	261,000	-	-	-	-
Proceeds from Long Term Debt	-	-	(100,000)	-	-	-	-
Debt Principal Repayment	530	526	10,535	20,541	20,547	20,540	20,000
Transfer to/(from) Reserves	290	(1,225)	(41,937)	(10,519)	(8,553)	(8,288)	(7,399)
Transfer to/(from) Other Funds	-	-	(126,000)	-	-	-	-
Unfunded Amortization	(3,768)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)	(3,764)
Total Other	(2,948)	(4,463)	(166)	6,258	8,230	8,488	8,837
Langdale Waste Water Plant (Surplus)/Deficit:	(17,050)	-	-	-	-	-	-

Capital Project Summary

Langdale Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
388		2021	2021	2022	2023	2024	2025	2026

CP1337	Langdale WWTP Remediation Project	-	-	261,000	-	-	-	-
Capital Projects Total:				261,000				

389 Canoe Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Canoe Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
389		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		4,248	4,243	4,243	4,243	4,243	4,243	4,243
User Fees & Service Charges		6,012	5,824	5,912	5,912	5,912	5,912	5,912
Investment Income		40	-	-	-	-	-	-
Other Revenue		116	-	-	-	-	-	-
Total Revenues		10,416	10,067	10,155	10,155	10,155	10,155	10,155
Expenses								
Administration		480	476	492	507	507	507	496
Wages and Benefits		1,114	2,590	2,863	2,932	2,932	2,932	2,932
Operating		1,061	997	2,706	758	711	689	689
Debt Charges - Interest		2	-	5	4	3	1	-
Amortization of Tangible Capital Assets		1,764	-	-	-	-	-	-
Total Expenses		4,421	4,063	6,066	4,201	4,153	4,129	4,117
Other								
Debt Principal Repayment		4,056	4,058	4,014	4,015	3,673	125	-
Transfer to/(from) Reserves		40	1,946	75	1,939	2,329	5,901	6,038
Unfunded Amortization		(1,764)	-	-	-	-	-	-
Total Other		2,332	6,004	4,089	5,954	6,002	6,026	6,038
Canoe Rd Waste Water Plant (Surplus)/Deficit:		(3,663)	-	-	-	-	-	-

390 Merrill Crescent Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Merrill Crescent Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
390		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		4,572	4,470	5,600	5,600	5,600	5,600	5,600
Government Transfers		6,000	6,189	-	-	-	-	-
User Fees & Service Charges		23,681	19,961	27,276	27,276	27,276	27,276	27,276
Investment Income		18	-	-	-	-	-	-
Other Revenue		1,897	-	-	-	-	-	-
Total Revenues		36,168	30,620	32,876	32,876	32,876	32,876	32,876
Expenses								
Administration		1,884	1,879	1,834	1,892	1,892	1,892	1,850
Wages and Benefits		9,429	10,411	11,483	11,772	11,772	11,772	11,772
Operating		16,491	16,288	10,659	8,722	8,688	8,671	8,671
Debt Charges - Interest		24	-	22	16	10	4	-
Amortization of Tangible Capital Assets		2,052	557	557	557	557	557	557
Total Expenses		29,880	29,135	24,555	22,959	22,919	22,896	22,850
Other								
Debt Principal Repayment		3,479	3,470	3,445	3,451	3,200	540	-
Transfer to/(from) Reserves		(982)	(1,428)	5,433	7,023	7,314	9,997	10,583
Unfunded Amortization		(2,052)	(557)	(557)	(557)	(557)	(557)	(557)
Total Other		445	1,485	8,321	9,917	9,957	9,980	10,026
Merrill Crescent Waste Water Plant (Surplus)/Deficit:		(5,843)	-	-	-	-	-	-

391 Curran Rd Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		17,712	17,710	17,710	17,710	17,710	17,710	17,710
User Fees & Service Charges		36,749	35,863	36,503	36,503	36,503	36,503	36,503
Investment Income		414	-	-	-	-	-	-
Other Revenue		10,352	-	-	-	-	-	-
Total Revenues		65,227	53,573	54,213	54,213	54,213	54,213	54,213
Expenses								
Administration		2,940	2,938	3,147	3,242	3,242	3,242	3,171
Wages and Benefits		9,333	15,427	16,930	17,359	17,359	17,359	17,359
Operating		24,137	15,946	18,904	16,304	16,304	16,304	16,304
Debt Charges - Interest		24	-	22	16	10	4	-
Amortization of Tangible Capital Assets		5,087	3,324	3,324	3,324	3,324	3,324	3,324
Total Expenses		41,521	37,635	42,327	40,245	40,239	40,233	40,158
Other								
Capital Expenditures (Excluding Wages)		23,583	26,814	-	-	-	-	-
Debt Principal Repayment		530	526	535	541	547	540	-
Transfer to/(from) Reserves		(9,762)	5,329	14,675	16,751	16,751	16,764	17,379
Transfer to/(from) Other Funds		(13,407)	(13,407)	-	-	-	-	-
Unfunded Amortization		(5,087)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)	(3,324)
Total Other		(4,143)	15,938	11,886	13,968	13,974	13,980	14,055
Curran Rd Waste Water Plant (Surplus)/Deficit:		(27,849)	-	-	-	-	-	-

Capital Project Summary

Curran Rd Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
391		2021	2021	2022	2023	2024	2025	2026
CP1170 Marine Outfall Anchor Weights Replacement		23,583	26,820	-	-	-	-	-
Capital Projects Total:		23,583	26,820					

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



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Roberts Creek Co-Housing Treatment Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
392		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		9,420	9,424	12,400	12,648	12,901	12,901	12,901
User Fees & Service Charges		27,180	26,441	27,701	28,532	29,388	29,388	29,388
Investment Income		253	-	-	-	-	-	-
Other Revenue		-	15,000	15,000	-	-	-	-
Total Revenues		36,853	50,865	55,101	41,180	42,289	42,289	42,289
Expenses								
Administration		3,336	3,340	3,302	3,408	3,408	3,408	3,333
Wages and Benefits		16,466	20,713	22,743	23,312	23,312	23,312	23,312
Operating		13,116	12,330	14,432	12,532	12,532	12,532	12,532
Debt Charges - Interest		46	-	43	31	19	7	-
Amortization of Tangible Capital Assets		4,764	4,766	4,766	4,766	4,766	4,766	4,766
Total Expenses		37,728	41,149	45,286	44,049	44,037	44,025	43,943
Other								
Capital Expenditures (Excluding Wages)		35,692	50,000	15,000	-	-	-	-
Debt Principal Repayment		1,067	1,052	1,070	1,082	1,094	1,081	-
Transfer to/(from) Reserves		(24,212)	(28,671)	(1,489)	815	1,924	1,949	3,112
Transfer to/(from) Other Funds		(7,899)	(7,899)	-	-	-	-	-
Unfunded Amortization		(4,764)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)	(4,766)
Total Other		(116)	9,716	9,815	(2,869)	(1,748)	(1,736)	(1,654)
Roberts Creek Co-Housing Treatment Plant (Surplus)/Deficit:		759	-	-	-	-	-	-

Capital Project Summary

Roberts Creek Co-Housing Treatment Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
392		2021	2021	2022	2023	2024	2025	2026
CP1259	Treatment System & Regulatory Enhancements-Roberts Creek Co -Housing	35,692	50,004	15,000	-	-	-	-
Capital Projects Total:		35,692	50,004	15,000				

393 Lillies Lake Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		5,916	5,916	5,712	5,712	5,712	5,712	5,712
User Fees & Service Charges		19,824	19,619	19,933	19,933	19,933	19,933	19,933
Investment Income		362	-	-	-	-	-	-
Total Revenues		26,102	25,535	25,645	25,645	25,645	25,645	25,645
Expenses								
Administration		2,604	2,608	2,538	2,616	2,616	2,616	2,558
Wages and Benefits		9,245	13,387	13,607	13,951	13,951	13,951	13,951
Operating		13,333	14,642	16,724	10,824	10,824	10,824	10,824
Debt Charges - Interest		24	-	22	16	10	4	-
Amortization of Tangible Capital Assets		4,860	4,860	4,860	4,860	4,860	4,860	4,860
Total Expenses		30,066	35,497	37,751	32,267	32,261	32,255	32,193
Other								
Capital Expenditures (Excluding Wages)		-	-	35,000	-	-	-	-
Debt Principal Repayment		530	526	535	541	547	540	-
Transfer to/(from) Reserves		362	(5,628)	(42,781)	(2,303)	(2,303)	(2,290)	(1,688)
Unfunded Amortization		(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)	(4,860)
Total Other		(3,968)	(9,962)	(12,106)	(6,622)	(6,616)	(6,610)	(6,548)
Lillies Lake Waste Water Plant (Surplus)/Deficit:		(4)	-	-	-	-	-	-

Capital Project Summary

Lillies Lake Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
393		2021	2021	2022	2023	2024	2025	2026
CP1315 System Repairs & Upgrades		-	-	35,004	-	-	-	-
Capital Projects Total:				35,004				

394 Painted Boat Waste Water Plant



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

Source of Funding: User Fees & Parcel Tax

Taxation Impact

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

Painted Boat Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Frontage & Parcel Taxes	6,468	6,868	10,268	10,268	10,268	10,268	10,268
	User Fees & Service Charges	21,888	21,973	23,650	23,650	23,650	23,650	23,650
	Investment Income	380	-	-	-	-	-	-
	Total Revenues	28,736	28,841	33,918	33,918	33,918	33,918	33,918
Expenses								
	Administration	2,364	2,359	2,246	2,312	2,312	2,312	2,261
	Wages and Benefits	4,479	9,641	10,395	10,660	10,660	10,660	10,660
	Operating	3,711	7,905	10,016	8,116	8,116	8,116	8,116
	Debt Charges - Interest	24	-	22	16	10	4	-
	Amortization of Tangible Capital Assets	7,224	7,220	7,220	7,220	7,220	7,220	7,220
	Total Expenses	17,802	27,125	29,899	28,324	28,318	28,312	28,257
Other								
	Capital Expenditures (Excluding Wages)	-	-	7,500	-	-	-	-
	Debt Principal Repayment	530	526	535	541	547	540	-
	Transfer to/(from) Reserves	380	8,410	3,204	12,273	12,273	12,286	12,881
	Unfunded Amortization	(7,224)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)	(7,220)
	Total Other	(6,314)	1,716	4,019	5,594	5,600	5,606	5,661
Painted Boat Waste Water Plant (Surplus)/Deficit:		(17,248)	-	-	-	-	-	-

Capital Project Summary

Painted Boat Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
394		2021	2021	2022	2023	2024	2025	2026
CP1316 Flow Meter		-	-	7,500	-	-	-	-
Capital Projects Total:				7,500				

395

Sakinaw Ridge Waste Water Plant



About:

Operates a community package treatment plant and septic disposal system.

Source of Funding:

User Fees & Parcel Tax

Taxation Impact

Sakinaw Ridge Waste Water Plant		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
395		2021	2021	2022	2023	2024	2025	2026
Revenues								
Frontage & Parcel Taxes		24,516	24,513	24,513	24,513	24,513	24,513	24,513
User Fees & Service Charges		13,063	10,432	13,236	13,236	13,236	13,236	13,236
Investment Income		147	-	-	-	-	-	-
Total Revenues		37,726	34,945	37,749	37,749	37,749	37,749	37,749
Expenses								
Administration		4,644	4,640	4,406	4,534	4,534	4,534	4,434
Wages and Benefits		5,432	18,388	20,087	20,592	20,592	20,592	20,592
Operating		7,139	14,049	16,158	14,258	14,258	14,258	14,258
Debt Charges - Interest		46	-	43	31	19	7	-
Amortization of Tangible Capital Assets		16,128	16,127	16,127	16,127	16,127	16,127	16,127
Total Expenses		33,389	53,204	56,821	55,542	55,530	55,518	55,411
Other								
Debt Principal Repayment		1,066	1,052	1,069	1,081	1,093	1,080	-
Transfer to/(from) Reserves		19,405	19,831	(4,014)	(2,747)	(2,747)	(2,722)	(1,535)
Transfer to/(from) Accumulated Surplus		-	(23,015)	-	-	-	-	-
Unfunded Amortization		(16,128)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
Total Other		4,343	(18,259)	(19,072)	(17,793)	(17,781)	(17,769)	(17,662)
Sakinaw Ridge Waste Water Plant (Surplus)/Deficit:		6	-	-	-	-	-	-

400 Cemetery



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

Source of Funding: Taxation & User Fees

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.027/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	16,386	15,432	10,107	15,131	17,139	2,008	13.27%
Area B - Halfmoon Bay	14,662	14,882	9,178	13,565	14,319	754	5.56%
Area D - Roberts Creek	10,443	10,756	6,848	10,618	10,811	193	1.82%
Area E - Elphinstone	8,125	8,275	5,295	8,014	8,294	280	3.49%
Area F - West Howe Sound	14,558	13,971	9,086	14,072	13,900	(172)	(1.22%)
Member Municipalities							
District of Sechelt	30,277	30,571	18,962	28,272	30,171	1,899	6.72%
Town of Gibsons	13,594	13,931	8,897	13,103	13,286	183	1.40%
Sechelt Indian Government District	2,351	2,235	1,468	2,181	2,159	(22)	(1.01%)
Net Taxes Levied	110,395	110,053	69,841	104,956	110,079	5,123	4.88%
Limit by law	366,239	366,239	357,823	377,235	506,649		

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

	2018	2019	2020	2021	2022
Residential [01]	.81	.72	.47	.67	.53
Utilities [02]	2.85	2.53	1.64	2.34	1.87
Major Industry [04]	2.76	2.46	1.59	2.28	1.81
Light Industry [05]	2.76	2.46	1.59	2.28	1.81
Business and Other [06]	1.99	1.77	1.14	1.64	1.31
Managed Forest Land [07]	2.44	2.17	1.40	2.01	1.60
Rec/Non Profit [08]	.81	.72	.47	.67	.53
Farm [09]	.81	.72	.47	.67	.53

Cemetery	Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400	2021	2021	2022	2023	2024	2025	2026
Revenues							
Tax Requisitions	104,952	104,956	110,079	112,201	112,201	112,201	111,823
User Fees & Service Charges	99,143	61,134	61,134	61,134	61,134	61,134	61,134
Investment Income	2,045	-	-	-	-	-	-
Other Revenue	35	-	-	-	-	-	-
Total Revenues	206,175	166,090	171,213	173,335	173,335	173,335	172,957
Expenses							
Administration	17,688	17,682	16,707	17,189	17,189	17,189	16,811
Wages and Benefits	60,700	68,717	73,794	75,534	75,534	75,534	75,534
Operating	76,327	86,691	87,712	62,612	62,612	62,612	62,612
Amortization of Tangible Capital Assets	3,203	3,198	3,198	3,198	3,198	3,198	3,198
Total Expenses	157,918	176,288	181,411	158,533	158,533	158,533	158,155
Other							
Capital Expenditures (Excluding Wages)	18,920	24,000	-	-	-	-	-
Transfer to/(from) Reserves	1,125	(31,000)	(7,000)	18,000	18,000	18,000	18,000
Unfunded Amortization	(3,203)	(3,198)	(3,198)	(3,198)	(3,198)	(3,198)	(3,198)
Total Other	16,842	(10,198)	(10,198)	14,802	14,802	14,802	14,802
Cemetery (Surplus)/Deficit:	(31,415)	-	-	-	-	-	-

Capital Project Summary

Cemetery		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
400		2021	2021	2022	2023	2024	2025	2026
CP1245 Columbarium Purchase		18,920	24,000	-	-	-	-	-
Capital Projects Total:		18,920	24,000					

410 Pender Harbour Health Clinic



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

Source of Funding: Taxation

Taxation Impact

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

Basis of Apportionment: Land & Improvements

Limit on Taxation: \$0.300/\$1000

Requisitions	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	137,381	146,400	148,842	163,427	170,857	7,430	4.55%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	137,381	146,400	148,842	163,427	170,857	7,430	4.55%
Limit by law	606,198	606,198	614,335	644,265	926,104		

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

	2018	2019	2020	2021	2022
Residential [01]	6.82	6.86	6.88	7.23	5.32
Utilities [02]	23.86	24.00	24.09	25.31	18.62
Major Industry [04]	-	-	-	-	-
Light Industry [05]	23.18	23.32	23.40	24.59	18.09
Business and Other [06]	16.70	16.80	16.86	17.72	13.04
Managed Forest Land [07]	20.45	20.58	20.65	21.69	15.96
Rec/Non Profit [08]	6.82	6.86	6.88	7.23	5.32
Farm [09]	6.82	6.86	6.88	7.23	5.32

Pender Harbour Health Clinic		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
410		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	163,428	163,427	170,857	170,950	170,950	170,950	170,776
	Investment Income	245	-	-	-	-	-	-
	Total Revenues	163,673	163,427	170,857	170,950	170,950	170,950	170,776
Expenses								
	Administration	8,436	8,432	7,727	7,910	7,910	7,910	7,736
	Operating	170,041	190,040	195,766	158,040	158,040	158,040	158,040
	Total Expenses	178,477	198,472	203,493	165,950	165,950	165,950	165,776
Other								
	Transfer to/(from) Reserves	(14,751)	(35,000)	(32,726)	5,000	5,000	5,000	5,000
	Prior Year (Surplus)/Deficit	45	(45)	90	-	-	-	-
	Total Other	(14,706)	(35,045)	(32,636)	5,000	5,000	5,000	5,000
Pender Harbour Health Clinic (Surplus)/Deficit:		98	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	23,950	18,510	23,372	25,525	29,866	4,341	17.01%
Area B - Halfmoon Bay	21,430	17,851	21,223	22,882	24,953	2,071	9.05%
Area D - Roberts Creek	15,263	12,902	15,836	17,911	18,840	929	5.19%
Area E - Elphinstone	11,875	9,926	12,245	13,519	14,453	934	6.91%
Area F - West Howe Sound	21,278	16,758	21,010	23,738	24,221	483	2.03%
Member Municipalities							
District of Sechelt	44,253	36,670	43,848	47,693	52,575	4,882	10.24%
Town of Gibsons	19,870	16,711	20,573	22,104	23,152	1,048	4.74%
Sechelt Indian Government District	3,436	2,680	3,394	3,678	3,761	83	2.26%
Net Taxes Levied	161,353	132,009	161,501	177,050	191,820	14,770	8.34%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	1.19	.87	1.08	1.13	.93
Utilities [02]	4.16	3.04	3.78	3.95	3.26
Major Industry [04]	4.04	2.95	3.67	3.84	3.16
Light Industry [05]	4.04	2.95	3.67	3.84	3.16
Business and Other [06]	2.91	2.12	2.65	2.77	2.28
Managed Forest Land [07]	3.57	2.60	3.24	3.39	2.79
Rec/Non Profit [08]	1.19	.87	1.08	1.13	.93
Farm [09]	1.19	.87	1.08	1.13	.93

Regional Planning		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
500		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		177,048	177,050	191,820	185,611	185,611	185,611	184,768
Government Transfers		-	86,001	86,001	-	-	-	-
User Fees & Service Charges		(250)	430	430	430	430	430	430
Investment Income		703	-	-	-	-	-	-
Other Revenue		1,204	-	-	-	-	-	-
Total Revenues		178,705	263,481	278,251	186,041	186,041	186,041	185,198
Expenses								
Administration		37,356	37,353	37,256	38,289	38,289	38,289	37,446
Wages and Benefits		85,167	129,532	134,399	137,157	137,157	137,157	137,157
Operating		16,596	146,596	146,056	10,595	10,595	10,595	10,595
Total Expenses		139,119	313,481	317,711	186,041	186,041	186,041	185,198
Other								
Transfer to/(from) Reserves		(9,838)	(50,000)	(39,460)	-	-	-	-
Total Other		(9,838)	(50,000)	(39,460)	-	-	-	-
Regional Planning (Surplus)/Deficit:		(49,424)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	199,309	219,687	209,939	231,703	305,868	74,165	32.01%
Area B - Halfmoon Bay	178,335	211,867	190,643	207,711	255,550	47,839	23.03%
Area D - Roberts Creek	127,015	153,130	142,250	162,585	192,944	30,359	18.67%
Area E - Elphinstone	98,822	117,804	109,996	122,715	148,018	25,303	20.62%
Area F - West Howe Sound	177,071	198,890	188,727	215,475	248,062	32,587	15.12%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	780,552	901,378	841,555	940,190	1,150,441	210,251	22.36%

Limit by law

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

	2018	2019	2020	2021	2022
Residential [01]	9.89	10.29	9.71	10.25	9.53
Utilities [02]	34.62	36.02	33.97	35.88	33.34
Major Industry [04]	33.63	34.99	33.00	34.86	32.39
Light Industry [05]	33.63	34.99	33.00	34.86	32.39
Business and Other [06]	24.23	25.22	23.78	25.12	23.34
Managed Forest Land [07]	29.67	30.88	29.12	30.76	28.58
Rec/Non Profit [08]	9.89	10.29	9.71	10.25	9.53
Farm [09]	9.89	10.29	9.71	10.25	9.53

Rural Planning Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
504		2021	2021	2022	2023	2024	2025	2026
Revenues								
Grants in Lieu of Taxes		2	-	-	-	-	-	-
Tax Requisitions		940,188	940,190	1,150,441	1,345,345	1,365,345	1,340,345	1,195,629
Government Transfers		-	203,050	253,000	-	-	-	-
User Fees & Service Charges		94,485	60,196	60,196	60,196	60,196	60,196	60,196
Investment Income		626	-	-	-	-	-	-
Other Revenue		300	-	-	-	-	-	-
Total Revenues		1,035,601	1,203,436	1,463,637	1,405,541	1,425,541	1,400,541	1,255,825
Expenses								
Administration		207,960	207,959	208,561	214,330	214,330	214,330	209,614
Wages and Benefits		769,684	717,847	862,446	886,631	886,631	886,631	886,631
Operating		41,045	299,470	412,212	304,580	324,580	299,580	159,580
Amortization of Tangible Capital Assets		961	1,584	1,584	1,584	1,584	1,584	1,584
Total Expenses		1,019,650	1,226,860	1,484,803	1,407,125	1,427,125	1,402,125	1,257,409
Other								
Transfer to/(from) Reserves		(1,632)	(21,840)	(19,582)	-	-	-	-
Unfunded Amortization		(961)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)	(1,584)
Total Other		(2,593)	(23,424)	(21,166)	(1,584)	(1,584)	(1,584)	(1,584)
Rural Planning Services (Surplus)/Deficit:		(18,544)	-	-	-	-	-	-

506 **Geographic Information Services**



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

Source of Funding: User Fees & Internal Recovery

Taxation Impact

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

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2021	2021	2022	2023	2024	2025	2026
Revenues								
User Fees & Service Charges		31,703	20,500	20,500	20,500	20,500	20,500	20,500
Investment Income		1,257	-	-	-	-	-	-
Internal Recoveries		308,724	308,721	316,255	322,668	322,668	322,668	322,668
Other Revenue		5,500	-	-	-	-	-	-
Total Revenues		347,184	329,221	336,755	343,168	343,168	343,168	343,168
Expenses								
Wages and Benefits		242,180	248,995	256,529	262,942	262,942	262,942	262,942
Operating		42,654	50,226	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets		13,320	22,460	22,460	22,460	22,460	22,460	22,460
Total Expenses		298,154	321,681	344,215	350,628	350,628	350,628	350,628
Other								
Capital Expenditures (Excluding Wages)		44,713	75,000	-	-	-	-	-
Transfer to/(from) Reserves		(19,513)	(45,000)	15,000	15,000	15,000	15,000	15,000
Unfunded Amortization		(13,320)	(22,460)	(22,460)	(22,460)	(22,460)	(22,460)	(22,460)
Total Other		11,880	7,540	(7,460)	(7,460)	(7,460)	(7,460)	(7,460)
Geographic Information Services (Surplus)/Deficit:		(37,150)	-	-	-	-	-	-

Capital Project Summary

Geographic Information Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
506		2021	2021	2022	2023	2024	2025	2026
CP1078 Orthophoto Aquisition		44,713	75,000	-	-	-	-	-
Capital Projects Total:		44,713	75,000					

510 Civic Addressing



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

Source of Funding: User Fees

Taxation Impact

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

Civic Addressing		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
510		2021	2021	2022	2023	2024	2025	2026
Revenues								
	User Fees & Service Charges	54,725	36,281	37,471	38,377	38,377	38,377	38,247
	Investment Income	602	-	-	-	-	-	-
	Total Revenues	55,327	36,281	37,471	38,377	38,377	38,377	38,247
Expenses								
	Administration	5,436	5,441	5,717	5,889	5,889	5,889	5,759
	Wages and Benefits	14,966	28,479	29,393	30,127	30,127	30,127	30,127
	Operating	9,972	17,361	2,361	2,361	2,361	2,361	2,361
	Total Expenses	30,374	51,281	37,471	38,377	38,377	38,377	38,247
Other								
	Transfer to/(from) Reserves	(8,341)	(15,000)	-	-	-	-	-
	Total Other	(8,341)	(15,000)	-	-	-	-	-
Civic Addressing (Surplus)/Deficit:		(33,294)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	60,348	44,637	1,549	10	(238)	(248) (2,480.00%)	25.73%
Area B - Halfmoon Bay	53,998	43,048	1,407	9	(199)	(208) (2,311.11%)	21.49%
Area D - Roberts Creek	38,459	31,113	1,050	7	(150)	(157) (2,242.86%)	16.23%
Area E - Elphinstone	29,922	23,936	812	5	(115)	(120) (2,400.00%)	12.45%
Area F - West Howe Sound	53,615	40,411	1,393	9	(193)	(202) (2,244.44%)	20.86%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	8,657	6,463	225	1	(30)	(31) (3,100.00%)	3.24%
Limit by law	244,999	189,608	6,435	40	(927)	(967) (2,417.50%)	100.00%

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

	2018	2019	2020	2021	2022
Residential [01]	2.99	2.09	.07	-	(.01)
Utilities [02]	10.48	7.32	.25	-	(.03)
Major Industry [04]	10.18	7.11	.24	-	(.03)
Light Industry [05]	10.18	7.11	.24	-	(.03)
Business and Other [06]	7.34	5.12	.18	-	(.02)
Managed Forest Land [07]	8.98	6.27	.21	-	(.02)
Rec/Non Profit [08]	2.99	2.09	.07	-	(.01)
Farm [09]	2.99	2.09	.07	-	(.01)

Building Inspection Services		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
520		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		36	40	(927)	-	-	-	-
User Fees & Service Charges		1,040,738	838,659	913,734	953,825	953,825	953,825	950,667
Investment Income		6,573	-	-	-	-	-	-
Internal Recoveries		3,761	-	-	-	-	-	-
Other Revenue		3,403	600	600	600	600	600	600
Total Revenues		1,054,511	839,299	913,407	954,425	954,425	954,425	951,267
Expenses								
Administration		142,668	142,668	139,434	143,519	143,519	143,519	140,361
Wages and Benefits		611,031	632,951	710,293	747,226	747,226	747,226	747,226
Operating		50,691	61,735	59,160	57,680	57,680	57,680	57,680
Amortization of Tangible Capital Assets		14,852	11,801	11,801	11,801	11,801	11,801	11,801
Total Expenses		819,242	849,155	920,688	960,226	960,226	960,226	957,068
Other								
Transfer to/(from) Reserves		9,997	1,945	4,520	6,000	6,000	6,000	6,000
Unfunded Amortization		(14,852)	(11,801)	(11,801)	(11,801)	(11,801)	(11,801)	(11,801)
Total Other		(4,855)	(9,856)	(7,281)	(5,801)	(5,801)	(5,801)	(5,801)
Building Inspection Services (Surplus)/Deficit:		(240,124)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	53,971	65,032	65,078	77,470	80,517	3,047	3.93%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	53,971	65,032	65,078	77,470	80,517	3,047	3.93%
Limit by law	133,364	133,364	135,154	141,738	203,743		

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

	2018	2019	2020	2021	2022
Residential [01]	2.68	3.05	3.01	3.43	2.51
Utilities [02]	9.37	10.66	10.53	12.00	8.78
Major Industry [04]	-	-	-	-	-
Light Industry [05]	9.11	10.36	10.23	11.66	8.53
Business and Other [06]	6.56	7.46	7.37	8.40	6.14
Managed Forest Land [07]	8.03	9.14	9.03	10.28	7.52
Rec/Non Profit [08]	2.68	3.05	3.01	3.43	2.51
Farm [09]	2.68	3.05	3.01	3.43	2.51

Economic Development Area A		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
531		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	77,472	77,470	80,517	51,636	52,887	54,173	54,086
	Total Revenues	77,472	77,470	80,517	51,636	52,887	54,173	54,086
Expenses								
	Administration	3,828	3,830	3,855	3,947	3,947	3,947	3,860
	Wages and Benefits	115	-	-	-	-	-	-
	Operating	72,898	74,898	78,549	47,689	48,940	50,226	50,226
	Total Expenses	76,841	78,728	82,404	51,636	52,887	54,173	54,086
Other								
	Prior Year (Surplus)/Deficit	(1,258)	(1,258)	(1,887)	-	-	-	-
	Total Other	(1,258)	(1,258)	(1,887)	-	-	-	-
Economic Development Area A (Surplus)/Deficit:		(1,889)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	40,458	41,557	47,045	39,538	49,890	10,352	26.18%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	40,458	41,557	47,045	39,538	49,890	10,352	26.18%
Limit by law	104,054	104,054	98,239	101,865	140,579		

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

	2018	2019	2020	2021	2022
Residential [01]	2.24	2.02	2.40	1.95	1.86
Utilities [02]	7.85	7.07	8.38	6.83	6.51
Major Industry [04]	7.63	6.86	8.14	6.64	6.32
Light Industry [05]	7.63	6.86	8.14	6.64	6.32
Business and Other [06]	5.50	4.95	5.87	4.78	4.56
Managed Forest Land [07]	6.73	6.06	7.19	5.85	5.58
Rec/Non Profit [08]	2.24	2.02	2.40	1.95	1.86
Farm [09]	2.24	2.02	2.40	1.95	1.86

Economic Development Area B		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
532		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Grants in Lieu of Taxes	446	-	-	-	-	-	-
	Tax Requisitions	39,540	39,538	49,890	45,861	46,991	48,152	48,097
	Total Revenues	39,986	39,538	49,890	45,861	46,991	48,152	48,097
Expenses								
	Administration	2,976	2,976	2,451	2,509	2,509	2,509	2,454
	Wages and Benefits	115	-	-	-	-	-	-
	Operating	45,635	47,635	48,756	43,352	44,482	45,643	45,643
	Total Expenses	48,726	50,611	51,207	45,861	46,991	48,152	48,097
Other								
	Prior Year (Surplus)/Deficit	(10,057)	(11,073)	(1,317)	-	-	-	-
	Total Other	(10,057)	(11,073)	(1,317)	-	-	-	-
Economic Development Area B (Surplus)/Deficit:		(1,317)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	34,692	37,110	37,229	45,275	43,271	(2,004)	(4.43%) 100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	34,692	37,110	37,229	45,275	43,271	(2,004)	(4.43%) 100.00%
Limit by law	98,177	98,177	96,537	104,814	134,970		

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

	2018	2019	2020	2021	2022
Residential [01]	2.70	2.49	2.54	2.86	2.14
Utilities [02]	9.45	8.73	8.89	9.99	7.48
Major Industry [04]	9.18	8.48	8.64	9.71	7.26
Light Industry [05]	9.18	8.48	8.64	9.71	7.26
Business and Other [06]	6.62	6.11	6.22	6.99	5.23
Managed Forest Land [07]	8.10	7.48	7.62	8.57	6.41
Rec/Non Profit [08]	2.70	2.49	2.54	2.86	2.14
Farm [09]	2.70	2.49	2.54	2.85	2.14

Economic Development Area D		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
533		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		45,276	45,275	43,271	41,806	42,829	43,881	43,831
Total Revenues		45,276	45,275	43,271	41,806	42,829	43,881	43,831
Expenses								
Administration		2,208	2,206	2,216	2,268	2,268	2,268	2,218
Wages and Benefits		115	-	-	-	-	-	-
Operating		41,069	43,069	43,957	39,538	40,561	41,613	41,613
Total Expenses		43,392	45,275	46,173	41,806	42,829	43,881	43,831
Other								
Prior Year (Surplus)/Deficit		(1,016)	-	(2,902)	-	-	-	-
Total Other		(1,016)	-	(2,902)	-	-	-	-
Economic Development Area D (Surplus)/Deficit:		(2,900)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	21,131	27,801	27,720	23,217	32,690	9,473	40.80%
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	21,131	27,801	27,720	23,217	32,690	9,473	40.80%
Limit by law	112,836	112,836	111,612	117,879	152,975		

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

	2018	2019	2020	2021	2022
Residential [01]	2.11	2.43	2.45	1.94	2.10
Utilities [02]	7.40	8.50	8.56	6.79	7.36
Major Industry [04]	-	-	-	-	-
Light Industry [05]	7.19	8.26	8.32	6.60	7.15
Business and Other [06]	5.18	5.95	5.99	4.75	5.15
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	-	-	-	-	-
Farm [09]	2.11	2.43	2.45	1.94	2.10

Economic Development Area E		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
534		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	23,220	23,217	32,690	28,738	29,411	30,103	30,066
	Total Revenues	23,220	23,217	32,690	28,738	29,411	30,103	30,066
Expenses								
	Administration	2,184	2,182	1,650	1,689	1,689	1,689	1,652
	Wages and Benefits	115	-	-	-	-	-	-
	Operating	30,069	32,069	32,927	27,049	27,722	28,414	28,414
	Total Expenses	32,368	34,251	34,577	28,738	29,411	30,103	30,066
Other								
	Prior Year (Surplus)/Deficit	(11,034)	(11,034)	(1,887)	-	-	-	-
	Total Other	(11,034)	(11,034)	(1,887)	-	-	-	-
Economic Development Area E (Surplus)/Deficit:		(1,886)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	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	43,079	46,473	46,216	47,249	52,140	4,891	10.35%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	43,079	46,473	46,216	47,249	52,140	4,891	10.35%
Limit by law	153,128	153,128	153,730	169,416	218,227		

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

	2018	2019	2020	2021	2022
Residential [01]	2.41	2.40	2.38	2.25	2.00
Utilities [02]	8.42	8.42	8.32	7.87	7.01
Major Industry [04]	8.18	8.18	8.08	7.64	6.81
Light Industry [05]	8.18	8.18	8.08	7.64	6.81
Business and Other [06]	5.90	5.89	5.82	5.51	4.91
Managed Forest Land [07]	7.22	7.21	7.13	6.74	6.01
Rec/Non Profit [08]	2.41	2.40	2.38	2.25	2.00
Farm [09]	2.41	2.40	2.38	2.25	2.00

Economic Development Area F		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
535		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	47,244	47,249	52,140	44,986	46,087	47,220	47,162
	Total Revenues	47,244	47,249	52,140	44,986	46,087	47,220	47,162
Expenses								
	Administration	2,904	2,898	2,586	2,647	2,647	2,647	2,589
	Wages and Benefits	115	-	-	-	-	-	-
	Operating	48,208	50,206	51,439	42,339	43,440	44,573	44,573
	Total Expenses	51,227	53,104	54,025	44,986	46,087	47,220	47,162
Other								
	Prior Year (Surplus)/Deficit	(5,855)	(5,855)	(1,885)	-	-	-	-
	Total Other	(5,855)	(5,855)	(1,885)	-	-	-	-
Economic Development Area F (Surplus)/Deficit:		(1,872)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	2,726	3,772					15.57%
Area B - Halfmoon Bay	2,439	3,638					13.01%
Area D - Roberts Creek	1,737	2,629					9.82%
Area E - Elphinstone	1,352	2,023					7.53%
Area F - West Howe Sound	2,422	3,415					12.63%
Member Municipalities							
District of Sechelt	5,037	7,473					27.41%
Town of Gibsons	2,262	3,406					12.07%
Sechelt Indian Government District	391	546					1.96%
Net Taxes Levied	18,365	26,903					100.00%
Limit by law	785,951	881,687	861,425	908,158	1,219,710		

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

	2018	2019	2020	2021	2022
Residential [01]	.14	.18	-	-	-
Utilities [02]	.47	.62	-	-	-
Major Industry [04]	.46	.60	-	-	-
Light Industry [05]	.46	.60	-	-	-
Business and Other [06]	.33	.43	-	-	-
Managed Forest Land [07]	.41	.53	-	-	-
Rec/Non Profit [08]	.14	.18	-	-	-
Farm [09]	.14	.18	-	-	-

Hillside Development Project		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
540		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	-	-	-	-	-	-	-
	Investment Income	5,059	-	-	-	-	-	-
	Other Revenue	156,340	156,339	156,339	156,339	156,339	156,339	156,339
	Total Revenues	161,399	156,339	156,339	156,339	156,339	156,339	156,339
Expenses								
	Administration	11,088	11,082	10,739	11,038	11,038	11,038	10,795
	Wages and Benefits	7,843	34,460	39,121	44,314	44,314	44,314	44,314
	Operating	83,163	97,010	98,495	98,687	98,891	99,106	99,336
	Total Expenses	102,094	142,552	148,355	154,039	154,243	154,458	154,445
Other								
	Transfer to/(from) Reserves	18,847	13,787	7,984	2,300	2,096	1,881	1,894
	Total Other	18,847	13,787	7,984	2,300	2,096	1,881	1,894
Hillside Development Project (Surplus)/Deficit:		(40,458)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	770,845	833,298	838,777	952,883	951,182	(1,701)	(0.18%)
Area D - Roberts Creek	462,477	479,298	483,430	559,899	600,233	40,334	7.20%
Area E - Elphinstone	411,033	427,272	431,270	500,421	541,999	41,578	8.31%
Area F - West Howe Sound	647,888	663,538	675,295	765,532	760,255	(5,277)	(0.69%)
Member Municipalities							
District of Sechelt	1,548,650	1,627,839	1,621,233	1,841,559	1,932,788	91,229	4.95%
Town of Gibsons	623,134	630,887	676,031	727,068	779,083	52,015	7.15%
Sechelt Indian Government District	134,637	136,888	148,138	162,394	189,781	27,387	16.86%
Net Taxes Levied	4,598,664	4,799,019	4,874,173	5,509,756	5,755,320	245,564	4.46%
Limit by law	10,969,292	12,488,877	12,072,248	12,701,595	16,864,237		

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

	2018	2019	2020	2021	2022
Residential [01]	96.36	95.24	95.26	104.73	94.76
Utilities [02]	337.26	333.33	333.43	366.56	331.65
Major Industry [04]	327.62	323.81	323.90	356.08	322.18
Light Industry [05]	327.62	323.81	323.90	356.08	322.18
Business and Other [06]	236.08	233.33	233.40	256.59	232.16
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	96.36	95.20	95.26	104.69	94.72
Farm [09]	-	-	-	-	-

Community Recreation Facilities		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
615		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		5,509,757	5,509,756	5,755,320	5,671,752	5,666,061	5,682,087	5,677,150
Frontage & Parcel Taxes		1,698,743	1,698,073	1,698,073	1,698,073	1,698,073	1,698,073	118,005
Government Transfers		30,595	-	-	-	-	-	-
User Fees & Service Charges		944,081	880,600	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income		421,616	400,904	437,317	474,870	513,598	553,539	75,648
Gain on Disposal of Tangible Assets		(78,097)	-	-	-	-	-	-
Other Revenue		2,543	17,858	17,858	17,858	17,858	17,858	17,858
Total Revenues		8,529,238	8,507,191	9,665,974	9,619,959	9,652,996	9,708,963	7,646,067
Expenses								
Administration		868,500	868,505	926,509	952,673	952,673	952,673	931,710
Wages and Benefits		3,129,548	3,490,041	3,643,073	3,723,644	3,702,241	3,702,241	3,702,241
Operating		1,558,801	1,876,233	2,017,273	1,854,212	1,854,212	1,854,212	1,854,212
Debt Charges - Interest		924,660	924,662	930,476	934,422	932,069	929,644	52,213
Amortization of Tangible Capital Assets		1,054,939	951,368	951,368	951,368	951,368	951,368	951,368
Total Expenses		7,536,448	8,110,809	8,468,699	8,416,319	8,392,563	8,390,138	7,491,744
Other								
Capital Expenditures (Excluding Wages)		631,476	1,508,924	2,858,920	-	-	-	-
Proceeds from Long Term Debt		-	(175,000)	(1,092,600)	-	-	-	-
Debt Principal Repayment		1,174,320	1,174,315	1,317,257	1,463,206	1,504,287	1,546,653	366,125
Transfer to/(from) Reserves		(290,266)	(1,096,489)	(903,307)	691,802	707,514	723,540	739,566
Transfer to/(from) Appropriated Surplus		(55,302)	(64,000)	(33,600)	-	-	-	-
Transfer to/(from) Other Funds		3,318	-	1,973	-	-	-	-
Unfunded Amortization		(1,054,939)	(951,368)	(951,368)	(951,368)	(951,368)	(951,368)	(951,368)
Total Other		408,607	396,382	1,197,275	1,203,640	1,260,433	1,318,825	154,323
Community Recreation Facilities (Surplus)/Deficit:		(584,183)	-	-	-	-	-	-

Capital Project Summary

Community Recreation Facilities

615

		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
		2021	2021	2022	2023	2024	2025	2026
CP1098	Capital Renewal Fund (SCA)	1,541	3,000	-	-	-	-	-
CP1147	SAC Facility Projects	5,377	256,500	249,996	-	-	-	-
CP1151	Capital Renewal Fund (GACC)	41,400	49,260	204,204	-	-	-	-
CP1152	Capital Renewal Fund (SAC)	323,292	437,448	404,304	-	-	-	-
CP1153	Capital Renewal Fund (SCA)	144,314	316,392	564,216	-	-	-	-
CP1154	Capital Renewal Fund (GDAF)	1,010	61,260	94,104	-	-	-	-
CP1235	Community Recreation Facilities Non-Critical Capital Asset Renewal	55,259	86,232	27,648	-	-	-	-
CP1256	SAC Sprinkler System Replacement	1,973	174,996	173,028	-	-	-	-
CP1289	Fall Protection Systems Upgrades	-	60,000	60,000	-	-	-	-
CP1297	General Recreation Capital Renewal Funding	-	14,328	14,328	-	-	-	-
CP1299	SAC Fire Alarm System	51,328	49,500	-	-	-	-	-
CP1302	Brine Chiller & Condesner (GACC)	-	-	917,604	-	-	-	-
CP1309	Health & Safety Requirments-Showers and Eye Wash Station	-	-	105,000	-	-	-	-
CP1317	Floor Scrubber	5,987	-	-	-	-	-	-
CP1328	Domestic Hot Water System	-	-	35,004	-	-	-	-
CP1329	Water Management Plan Implementation- Water Treatment Equipment	-	-	9,504	-	-	-	-
Capital Projects Total:		631,481	1,508,916	2,858,940				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	452,694	495,835	468,786	576,433	594,736	18,303	3.18%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	452,694	495,835	468,786	576,433	594,736	18,303	3.18%
Limit by law	910,044	966,735	978,948	1,025,190	1,484,658		

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

	2018	2019	2020	2021	2022
Residential [01]	67.41	70.83	66.20	77.61	68.27
Utilities [02]	235.92	247.90	231.68	271.65	238.96
Major Industry [04]	-	-	-	-	-
Light Industry [05]	229.18	240.82	225.06	263.89	232.13
Business and Other [06]	165.15	173.53	162.18	190.16	167.27
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	67.41	70.83	66.20	77.61	68.27
Farm [09]	-	-	-	-	-

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		576,432	576,433	594,736	610,869	610,869	610,869	609,529
Frontage & Parcel Taxes		48,552	48,519	48,519	48,519	48,519	48,519	48,519
Government Transfers		742	-	-	-	-	-	-
User Fees & Service Charges		66,769	41,500	90,100	90,100	90,100	90,100	90,100
Investment Income		17,760	15,673	17,462	19,323	21,258	23,270	25,363
Other Revenue		3,865	-	-	-	-	-	-
Total Revenues		714,120	682,125	750,817	768,811	770,746	772,758	773,511
Expenses								
Administration		62,388	62,391	58,965	60,877	60,877	60,877	59,537
Wages and Benefits		311,461	385,641	444,474	457,695	457,695	457,695	457,695
Operating		92,727	150,751	188,326	157,397	157,397	157,397	157,397
Debt Charges - Interest		19,464	19,466	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets		102,612	97,998	97,998	97,998	97,998	97,998	97,998
Total Expenses		588,652	716,247	809,229	793,433	793,433	793,433	792,093
Other								
Capital Expenditures (Excluding Wages)		5,563	10,000	24,437	10,000	10,000	10,000	10,000
Debt Principal Repayment		44,724	44,726	46,515	48,376	50,311	52,323	54,416
Transfer to/(from) Reserves		16,974	9,150	(29,016)	15,000	15,000	15,000	15,000
Transfer to/(from) Appropriated Surplus		-	-	(2,350)	-	-	-	-
Transfer to/(from) Other Funds		204	-	-	-	-	-	-
Unfunded Amortization		(102,612)	(97,998)	(97,998)	(97,998)	(97,998)	(97,998)	(97,998)
Total Other		(35,147)	(34,122)	(58,412)	(24,622)	(22,687)	(20,675)	(18,582)
Pender Harbour Pool (Surplus)/Deficit:		(160,615)	-	-	-	-	-	-

Capital Project Summary

Pender Harbour Pool		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
625		2021	2021	2022	2023	2024	2025	2026
CP1063	Annual Gym Equipment Replacement (Base)	5,563	9,996	14,436	9,996	9,996	9,996	9,996
CP1330	Storage Container	-	-	9,996	-	-	-	-
Capital Projects Total:		5,563	9,996	24,432	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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	443	1,579	7,540	438	431	(7) (1.60%)	15.88%
Area B - Halfmoon Bay	396	1,523	6,847	393	360	(33) (8.40%)	13.27%
Area D - Roberts Creek	282	1,101	5,109	307	272	(35) (11.40%)	10.02%
Area E - Elphinstone	220	847	3,951	232	209	(23) (9.91%)	7.69%
Area F - West Howe Sound	393	1,430	6,778	407	350	(57) (14.00%)	12.88%
Member Municipalities							
District of Sechelt	818	3,129	14,147	818	759	(59) (7.21%)	27.96%
Town of Gibsons	367	1,426	6,637	379	334	(45) (11.87%)	12.31%
Sechelt Indian Government District							
Net Taxes Levied	2,919	11,035	51,010	2,975	2,715	(260) (8.74%)	100.00%
Limit by law	1,843,681	1,843,681	1,800,727	1,898,918	2,551,350		

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

	2018	2019	2020	2021	2022
Residential [01]	.02	.07	.35	.02	.01
Utilities [02]	.08	.26	1.22	.07	.05
Major Industry [04]	.07	.25	1.19	.07	.05
Light Industry [05]	.07	.25	1.19	.07	.05
Business and Other [06]	.05	.18	.85	.05	.03
Managed Forest Land [07]	.07	.22	1.05	.06	.04
Rec/Non Profit [08]	.02	.07	.35	.02	.01
Farm [09]	.02	.07	.35	.02	.01

School Facilities - Joint Use		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
630		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		2,976	2,975	2,715	3,155	3,155	3,155	3,149
Investment Income		41	-	-	-	-	-	-
Total Revenues		3,017	2,975	2,715	3,155	3,155	3,155	3,149
Expenses								
Administration		1,200	1,200	280	289	289	289	283
Wages and Benefits		752	1,775	2,385	2,866	2,866	2,866	2,866
Operating		1,210	-	50	-	-	-	-
Total Expenses		3,162	2,975	2,715	3,155	3,155	3,155	3,149
Other								
Transfer to/(from) Reserves		41	-	-	-	-	-	-
Total Other		41	-	-	-	-	-	-
School Facilities - Joint Use (Surplus)/Deficit:		186	-	-	-	-	-	-



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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone	154,502	160,328	154,212	170,957	181,268	10,311	6.03%
Area F - West Howe Sound	276,838	270,684	264,590	300,184	303,786	3,602	1.20%
Member Municipalities							
District of Sechelt							
Town of Gibsons	258,516	269,918	259,083	279,529	290,366	10,837	3.88%
Sechelt Indian Government District							
Net Taxes Levied	689,856	700,930	677,885	750,669	775,420	24,751	3.30%
Limit by law	1,416,338	1,416,338	1,404,449	1,493,755	1,932,674		

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

	2018	2019	2020	2021	2022
Residential [01]	15.46	14.01	13.61	14.28	11.67
Utilities [02]	54.12	49.02	47.63	49.99	40.83
Major Industry [04]	52.57	47.62	46.27	48.56	39.67
Light Industry [05]	52.57	47.62	46.27	48.56	39.67
Business and Other [06]	37.88	34.32	33.34	34.99	28.58
Managed Forest Land [07]	46.39	42.02	40.83	42.85	35.00
Rec/Non Profit [08]	15.46	14.01	13.61	14.28	11.67
Farm [09]	15.46	14.00	13.61	14.28	11.67

Gibsons & Area Library		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
640		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		750,672	750,669	775,420	776,771	776,771	776,771	775,675
Investment Income		755	-	-	-	-	-	-
Total Revenues		751,427	750,669	775,420	776,771	776,771	776,771	775,675
Expenses								
Administration		48,384	48,386	48,675	49,826	49,826	49,826	48,730
Wages and Benefits		4,806	7,633	8,029	8,229	8,229	8,229	8,229
Operating		623,773	644,650	668,716	668,716	668,716	668,716	668,716
Debt Charges - Interest		-	-	-	-	-	-	-
Amortization of Tangible Capital Assets		52,181	52,182	52,182	52,182	52,182	52,182	52,182
Total Expenses		729,144	752,851	777,602	778,953	778,953	778,953	777,857
Other								
Capital Expenditures (Excluding Wages)		-	-	-	-	-	-	-
Debt Principal Repayment		-	-	-	-	-	-	-
Transfer to/(from) Reserves		50,759	50,000	50,000	50,000	50,000	50,000	50,000
Unfunded Amortization		(52,181)	(52,182)	(52,182)	(52,182)	(52,182)	(52,182)	(52,182)
Total Other		(1,422)	(2,182)	(2,182)	(2,182)	(2,182)	(2,182)	(2,182)
Gibsons & Area Library (Surplus)/Deficit:		(23,705)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	34,837	44,808	53,341	52,828	54,902	2,074	3.93%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	34,837	44,808	53,341	52,828	54,902	2,074	3.93%
Limit by law	76,432	80,826	81,911	85,895	123,472		

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

	2018	2019	2020	2021	2022
Residential [01]	1.73	2.10	2.47	2.34	1.71
Utilities [02]	6.05	7.35	8.63	8.18	5.99
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.88	7.14	8.39	7.95	5.81
Business and Other [06]	4.24	5.14	6.04	5.73	4.19
Managed Forest Land [07]	5.19	6.30	7.40	7.01	5.13
Rec/Non Profit [08]	1.73	2.10	2.47	2.34	1.71
Farm [09]	1.73	2.10	2.47	2.34	1.71

Egmont/Pender Harbour Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
643		2021	2021	2022	2023	2024	2025	2026
Revenues								
Grants in Lieu of Taxes		-	-	-	-	-	-	-
Tax Requisitions		52,824	52,828	54,902	56,404	57,877	59,394	59,326
Total Revenues		52,824	52,828	54,902	56,404	57,877	59,394	59,326
Expenses								
Administration		3,576	3,575	3,028	3,099	3,099	3,099	3,031
Operating		49,252	49,253	51,874	53,305	54,778	56,295	56,295
Total Expenses		52,828	52,828	54,902	56,404	57,877	59,394	59,326
Egmont/Pender Harbour Library Service (Surplus)/Deficit:		4	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay	128,696	173,244	150,433	156,463	161,380	4,917	3.14%
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	128,696	173,244	150,433	156,463	161,380	4,917	3.14%
Limit by law	320,757	320,757	300,346	311,706	434,904		

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

	2018	2019	2020	2021	2022
Residential [01]	7.65	8.99	8.23	8.30	6.42
Utilities [02]	26.77	31.46	28.81	29.04	22.47
Major Industry [04]	26.01	30.56	27.98	28.21	21.83
Light Industry [05]	26.01	30.56	27.98	28.21	21.83
Business and Other [06]	18.74	22.02	20.17	20.33	15.73
Managed Forest Land [07]	22.95	26.96	24.69	24.89	19.26
Rec/Non Profit [08]	7.65	8.99	8.23	8.30	6.42
Farm [09]	7.65	8.99	8.23	8.30	6.42

Halfmoon Bay Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
645		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Grants in Lieu of Taxes	2	-	-	-	-	-	-
	Tax Requisitions	156,468	156,463	161,380	166,098	170,735	175,509	175,306
	Total Revenues	156,470	156,463	161,380	166,098	170,735	175,509	175,306
Expenses								
	Administration	9,912	9,912	9,032	9,244	9,244	9,244	9,041
	Operating	146,554	146,553	152,350	156,854	161,491	166,265	166,265
	Total Expenses	156,466	156,465	161,382	166,098	170,735	175,509	175,306
Other								
	Prior Year (Surplus)/Deficit	(3)	(2)	(2)	-	-	-	-
	Total Other	(3)	(2)	(2)	-	-	-	-
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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour							
Area B - Halfmoon Bay							
Area D - Roberts Creek	157,372	161,084	182,787	197,380	196,193	(1,187)	(0.60%) 100.00%
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	157,372	161,084	182,787	197,380	196,193	(1,187)	(0.60%) 100.00%
Limit by law	355,481	355,481	349,349	379,970	489,894		

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

	2018	2019	2020	2021	2022
Residential [01]	12.63	11.19	12.91	12.84	9.92
Utilities [02]	44.19	39.15	45.17	44.94	34.72
Major Industry [04]	-	-	-	-	-
Light Industry [05]	-	-	-	-	-
Business and Other [06]	30.93	27.40	31.62	31.45	24.31
Managed Forest Land [07]	37.88	33.56	38.72	38.52	29.76
Rec/Non Profit [08]	12.63	11.19	12.91	12.84	9.92
Farm [09]	12.62	11.18	12.90	12.84	9.92

Roberts Creek Library Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
646		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	197,376	197,380	196,193	199,174	202,084	205,080	204,932
	Total Revenues	197,376	197,380	196,193	199,174	202,084	205,080	204,932
Expenses								
	Administration	12,516	12,521	6,585	6,740	6,740	6,740	6,592
	Operating	184,859	184,859	189,608	192,434	195,344	198,340	198,340
	Total Expenses	197,375	197,380	196,193	199,174	202,084	205,080	204,932
Roberts Creek Library Service (Surplus)/Deficit:		(1)	-	-	-	-	-	-



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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	20,208	19,306	20,489	22,136	26,645	4,509	20.37%
Area B - Halfmoon Bay	18,081	18,619	18,606	19,844	22,262	2,418	12.19%
Area D - Roberts Creek	12,878	13,457	13,883	15,533	16,808	1,275	8.21%
Area E - Elphinstone	10,020	10,352	10,735	11,724	12,894	1,170	9.98%
Area F - West Howe Sound	17,953	17,478	18,419	20,586	21,610	1,024	4.97%
Member Municipalities							
District of Sechelt	37,338	38,246	38,440	41,361	46,906	5,545	13.41%
Town of Gibsons	16,765	17,429	18,035	19,170	20,655	1,485	7.75%
Sechelt Indian Government District	2,899	2,796	2,976	3,190	3,356	166	5.20%
Net Taxes Levied	136,142	137,682	141,582	153,544	171,136	17,592	11.46%
Limit by law	678,221	678,221	662,635	698,583	938,238		

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

	2018	2019	2020	2021	2022
Residential [01]	1.00	.90	.95	.98	.83
Utilities [02]	3.51	3.17	3.32	3.43	2.90
Major Industry [04]	3.41	3.08	3.22	3.33	2.82
Light Industry [05]	3.41	3.08	3.22	3.33	2.82
Business and Other [06]	2.46	2.22	2.32	2.40	2.03
Managed Forest Land [07]	3.01	2.71	2.84	2.94	2.49
Rec/Non Profit [08]	1.00	.90	.95	.98	.83
Farm [09]	1.00	.90	.95	.98	.83

Museum Service		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
648		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	153,540	153,544	171,136	171,345	171,345	171,345	171,145
	Total Revenues	153,540	153,544	171,136	171,345	171,345	171,345	171,145
Expenses								
	Administration	9,444	9,444	8,886	9,095	9,095	9,095	8,895
	Operating	144,099	144,100	162,250	162,250	162,250	162,250	162,250
	Total Expenses	153,543	153,544	171,136	171,345	171,345	171,345	171,145
Museum Service (Surplus)/Deficit:		3	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$ %	
Area A - Egmont/Pender Harbour	429,419	425,711	429,268	464,859	540,337	75,478	16.24% 26.59%
Area B - Halfmoon Bay	384,231	410,557	389,814	416,725	451,446	34,721	8.33% 22.21%
Area D - Roberts Creek	273,660	296,736	290,863	326,190	340,848	14,658	4.49% 16.77%
Area E - Elphinstone	212,917	228,281	224,912	246,199	261,484	15,285	6.21% 12.87%
Area F - West Howe Sound	381,508	385,411	385,895	432,302	438,218	5,916	1.37% 21.56%
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	1,681,735	1,746,696	1,720,751	1,886,276	2,032,333	146,057	7.74% 100.00%
Limit by law	3,929,156	3,929,156	3,879,091	4,129,817	5,563,435		

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

	2018	2019	2020	2021	2022
Residential [01]	21.31	19.94	19.85	20.57	16.83
Utilities [02]	74.58	69.80	69.47	71.99	58.90
Major Industry [04]	72.45	67.81	67.48	69.94	57.22
Light Industry [05]	72.45	67.81	67.48	69.94	57.22
Business and Other [06]	52.21	48.86	48.63	50.40	41.23
Managed Forest Land [07]	63.93	59.83	59.54	61.71	50.49
Rec/Non Profit [08]	21.31	19.94	19.85	20.57	16.83
Farm [09]	21.31	19.94	19.85	20.57	16.83

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions		1,886,279	1,886,276	2,032,333	2,082,179	2,022,434	2,020,332	2,013,136
Government Transfers		39,499	2,013,642	1,994,320	-	-	-	-
User Fees & Service Charges		35,598	75,600	75,600	75,600	75,600	75,600	75,600
Investment Income		44,704	40,569	44,631	-	-	-	-
Gain on Disposal of Tangible Assets		(37,197)	-	-	-	-	-	-
Other Revenue		18,628	356,100	356,100	11,100	11,100	11,100	11,100
Total Revenues		1,987,511	4,372,187	4,502,984	2,168,879	2,109,134	2,107,032	2,099,836
Expenses								
Administration		233,388	233,390	228,405	232,602	232,602	232,602	227,484
Wages and Benefits		801,488	833,822	1,018,132	989,432	921,916	921,916	921,916
Operating		664,011	728,791	864,322	658,103	656,045	653,943	651,865
Debt Charges - Interest		27,650	27,482	27,963	645	474	319	164
Amortization of Tangible Capital Assets		213,605	256,933	256,933	256,933	256,933	256,933	256,933
Total Expenses		1,940,142	2,080,418	2,395,755	2,137,715	2,067,970	2,065,713	2,058,362
Other								
Capital Expenditures (Excluding Wages)		39,899	3,572,182	3,512,906	-	-	-	-
Proceeds from Long Term Debt		-	(598,378)	(598,378)	-	-	-	-
Debt Principal Repayment		109,984	119,981	120,934	124,676	119,597	119,752	119,907
Transfer to/(from) Reserves		165,576	(286,440)	(356,677)	178,500	178,500	178,500	178,500
Transfer to/(from) Appropriated Surplus		(7,338)	(201,000)	(267,349)	(15,079)	-	-	-
Transfer to/(from) Other Funds		(10,064)	(57,643)	(47,274)	-	-	-	-
Transfer to/(from) Accumulated Surplus		(37,197)	-	-	-	-	-	-
Unfunded Amortization		(213,605)	(256,933)	(256,933)	(256,933)	(256,933)	(256,933)	(256,933)
Total Other		47,255	2,291,769	2,107,229	31,164	41,164	41,319	41,474
Community Parks (Surplus)/Deficit:		(114)	-	-	-	-	-	-

Capital Project Summary

Community Parks		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
650		2021	2021	2022	2023	2024	2025	2026
CP1032	Coopers Green Park Hall & Parking-Design Plans	12,390	57,648	47,280	-	-	-	-
CP1222	Parks Building (Partial Replacement / Upgrade)	-	300,000	300,000	-	-	-	-
CP1223	Sports Field Equipment – Deep Aerator	-	18,552	-	-	-	-	-
CP1229	Replacement of Mason Road Gate	-	3,996	-	-	-	-	-
CP1238	Community Parks Capital Asset Renewal	-	33,960	33,960	-	-	-	-
CP1290	Cab Tractor	-	69,996	69,996	-	-	-	-
CP1341	Coopers Green Hall Replacement	27,509	3,088,020	3,061,668	-	-	-	-
Capital Projects Total:		39,899	3,572,172	3,512,904				

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios	
Electoral Areas						\$	%	
Area A - Egmont/Pender Harbour								
Area B - Halfmoon Bay	20,903	16,209	7,625	16,244	17,790	1,546	9.52%	34.38%
Area D - Roberts Creek	12,186	8,924	4,207	9,120	10,722	1,602	17.57%	20.72%
Area E - Elphinstone	10,828	7,952	3,752	8,145	9,675	1,530	18.78%	18.70%
Area F - West Howe Sound	17,068	12,349	5,872	12,457	13,565	1,108	8.89%	26.21%
Member Municipalities								
District of Sechelt								
Town of Gibsons								
Sechelt Indian Government District								
Net Taxes Levied	60,985	45,433	21,456	45,966	51,752	5,786	12.59%	100.00%
Limit by law	529,146	529,146	514,605	547,965	720,157			

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

	2018	2019	2020	2021	2022
Residential [01]	2.54	1.77	.83	1.70	1.69
Utilities [02]	8.88	6.20	2.90	5.96	5.92
Major Industry [04]	8.63	6.03	2.82	5.79	5.75
Light Industry [05]	8.63	6.03	2.82	5.79	5.75
Business and Other [06]	6.22	4.34	2.03	4.18	4.14
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	2.54	1.77	.83	1.70	1.69
Farm [09]	-	-	-	-	-

Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
665		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	45,972	45,966	51,752	52,959	52,959	52,959	52,554
	Investment Income	1,425	-	-	-	-	-	-
	Total Revenues	47,397	45,966	51,752	52,959	52,959	52,959	52,554
Expenses								
	Administration	11,736	11,739	17,967	18,401	18,401	18,401	17,996
	Wages and Benefits	6,643	16,519	16,027	16,850	16,850	16,850	16,850
	Operating	2,035	82,708	82,758	7,708	7,708	7,708	7,708
	Amortization of Tangible Capital Assets	99,612	99,607	99,607	99,607	99,607	99,607	99,607
	Total Expenses	120,026	210,573	216,359	142,566	142,566	142,566	142,161
Other								
	Transfer to/(from) Reserves	11,421	(65,000)	(65,000)	10,000	10,000	10,000	10,000
	Unfunded Amortization	(99,612)	(99,607)	(99,607)	(99,607)	(99,607)	(99,607)	(99,607)
	Total Other	(88,191)	(164,607)	(164,607)	(89,607)	(89,607)	(89,607)	(89,607)
Bicycle & Walking Paths (Surplus)/Deficit:		(15,562)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	12,611	11,344	11,592	14,195	14,580	385	2.71%
Area B - Halfmoon Bay							
Area D - Roberts Creek							
Area E - Elphinstone							
Area F - West Howe Sound							
Member Municipalities							
District of Sechelt							
Town of Gibsons							
Sechelt Indian Government District							
Net Taxes Levied	12,611	11,344	11,592	14,195	14,580	385	2.71%
Limit by law	141,364	141,364	143,260	150,244	216,007		

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

	2018	2019	2020	2021	2022
Residential [01]	1.76	1.52	1.54	1.79	1.57
Utilities [02]	6.17	5.33	5.39	6.27	5.50
Major Industry [04]	-	-	-	-	-
Light Industry [05]	5.99	5.18	5.23	6.10	5.34
Business and Other [06]	4.32	3.73	3.77	4.39	3.85
Managed Forest Land [07]	-	-	-	-	-
Rec/Non Profit [08]	1.76	1.52	1.54	1.79	1.57
Farm [09]	-	-	-	-	-

Area A Bicycle & Walking Paths		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
667		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	14,196	14,195	14,580	15,221	15,221	15,221	15,179
	Investment Income	543	-	-	-	-	-	-
	Total Revenues	14,739	14,195	14,580	15,221	15,221	15,221	15,179
Expenses								
	Administration	1,704	1,704	1,852	1,907	1,907	1,907	1,865
	Wages and Benefits	818	8,291	8,478	9,114	9,114	9,114	9,114
	Operating	239	4,200	4,250	4,200	4,200	4,200	4,200
	Amortization of Tangible Capital Assets	6,348	6,231	6,231	6,231	6,231	6,231	6,231
	Total Expenses	9,109	20,426	20,811	21,452	21,452	21,452	21,410
Other								
	Transfer to/(from) Reserves	543	-	-	-	-	-	-
	Unfunded Amortization	(6,348)	(6,231)	(6,231)	(6,231)	(6,231)	(6,231)	(6,231)
	Total Other	(5,805)	(6,231)	(6,231)	(6,231)	(6,231)	(6,231)	(6,231)
Area A Bicycle & Walking Paths (Surplus)/Deficit:		(11,435)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	23,073	22,513	25,604	22,714	24,421	1,707	7.52%
Area B - Halfmoon Bay	20,645	21,712	23,251	20,362	20,403	41	0.20%
Area D - Roberts Creek	14,704	15,693	17,349	15,939	15,405	(534)	(3.35%)
Area E - Elphinstone	11,440	12,072	13,415	12,030	11,818	(212)	(1.76%)
Area F - West Howe Sound	14,456	14,544	16,248	14,691	13,373	(1,318)	(8.97%)
Member Municipalities							
District of Sechelt	42,633	44,601	48,036	42,441	42,990	549	1.29%
Town of Gibsons	19,142	20,324	22,538	19,670	18,931	(739)	(3.76%)
Sechelt Indian Government District	3,310	3,260	3,718	3,273	3,076	(197)	(6.02%)
Net Taxes Levied	149,404	154,719	170,160	151,121	150,416	(705)	(0.47%)
Limit by law	1,952,733	1,952,733	1,903,252	2,000,884	2,688,972		

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

	2018	2019	2020	2021	2022
Residential [01]	1.14	1.05	1.18	1.01	.76
Utilities [02]	4.01	3.69	4.14	3.52	2.66
Major Industry [04]	3.89	3.59	4.03	3.42	2.59
Light Industry [05]	3.89	3.59	4.03	3.42	2.59
Business and Other [06]	2.81	2.58	2.90	2.46	1.86
Managed Forest Land [07]	3.43	3.16	3.55	3.02	2.28
Rec/Non Profit [08]	1.14	1.05	1.18	1.01	.76
Farm [09]	1.14	1.05	1.18	1.01	.76

Regional Recreation Programs		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
670		2021	2021	2022	2023	2024	2025	2026
Revenues								
	Tax Requisitions	151,116	151,121	150,416	163,213	163,213	163,213	162,992
	User Fees & Service Charges	-	10,319	10,319	10,319	10,319	10,319	10,319
	Investment Income	216	-	-	-	-	-	-
	Total Revenues	151,332	161,440	160,735	173,532	173,532	173,532	173,311
Expenses								
	Administration	12,576	12,574	9,807	10,040	10,040	10,040	9,819
	Wages and Benefits	1,452	1,775	2,385	2,866	2,866	2,866	2,866
	Operating	89,610	147,091	152,543	160,626	160,626	160,626	160,626
	Total Expenses	103,638	161,440	164,735	173,532	173,532	173,532	173,311
Other								
	Transfer to/(from) Reserves	216	-	(4,000)	-	-	-	-
	Total Other	216	-	(4,000)	-	-	-	-
Regional Recreation Programs (Surplus)/Deficit:		(47,478)	-	-	-	-	-	-

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	2018	2019	2020	2021	2022	Change from Prior Year	Participation Ratios
Electoral Areas						\$	%
Area A - Egmont/Pender Harbour	31,794	30,341	30,256	28,888	31,817	2,929	10.14%
Area B - Halfmoon Bay	28,448	29,261	27,475	25,897	26,583	686	2.65%
Area D - Roberts Creek	20,262	21,149	20,501	20,271	20,070	(201)	(0.99%)
Area E - Elphinstone	15,764	16,270	15,852	15,300	15,397	97	0.63%
Area F - West Howe Sound	28,247	27,469	27,199	26,865	25,804	(1,061)	(3.95%)
Member Municipalities							
District of Sechelt	58,747	60,108	56,764	53,977	56,009	2,032	3.76%
Town of Gibsons	26,377	27,391	26,633	25,017	24,664	(353)	(1.41%)
Sechelt Indian Government District	4,561	4,393	4,394	4,163	4,007	(156)	(3.75%)
Net Taxes Levied	214,201	216,381	209,075	200,378	204,351	3,973	1.98%
Limit by law	542,577	542,577	530,108	558,866	750,591		

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

	2018	2019	2020	2021	2022
Residential [01]	1.58	1.42	1.40	1.28	.99
Utilities [02]	5.52	4.97	4.90	4.47	3.47
Major Industry [04]	5.36	4.83	4.76	4.35	3.37
Light Industry [05]	5.36	4.83	4.76	4.35	3.37
Business and Other [06]	3.87	3.48	3.43	3.13	2.43
Managed Forest Land [07]	4.73	4.26	4.20	3.83	2.97
Rec/Non Profit [08]	1.58	1.42	1.40	1.28	.99
Farm [09]	1.58	1.42	1.40	1.28	.99

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2021	2021	2022	2023	2024	2025	2026
Revenues								
Tax Requisitions	200,376	200,378	204,351	208,359	208,359	208,359	207,729	
User Fees & Service Charges	57,924	38,000	38,000	38,000	38,000	38,000	38,000	
Investment Income	1,666	-	-	-	-	-	-	
Other Revenue	6,270	2,000	2,000	2,000	2,000	2,000	2,000	
Total Revenues	266,236	240,378	244,351	248,359	248,359	248,359	247,729	
Expenses								
Administration	29,448	29,446	27,863	28,618	28,618	28,618	27,988	
Wages and Benefits	75,378	80,219	85,506	88,909	88,909	88,909	88,909	
Operating	130,541	130,713	130,982	130,832	130,832	130,832	130,832	
Amortization of Tangible Capital Assets	45,971	45,966	45,966	45,966	45,966	45,966	45,966	
Total Expenses	281,338	286,344	290,317	294,325	294,325	294,325	293,695	
Other								
Capital Expenditures (Excluding Wages)	-	80,500	55,500	-	-	-	-	
Transfer to/(from) Reserves	1,666	(80,500)	(55,500)	-	-	-	-	
Unfunded Amortization	(45,971)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	
Total Other	(44,305)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	(45,966)	
Dakota Ridge Recreation Service Area (Surplus)/Deficit:		(29,203)	-	-	-	-	-	

Capital Project Summary

Dakota Ridge Recreation Service Area		Actuals	Amended Budget	Adopted Budget	Financial Plan; Forecast Budget			
680		2021	2021	2022	2023	2024	2025	2026
CP1224	Pisten Bully Track Replacement	-	24,996	-	-	-	-	-
CP1225	One-Time Minor Capital – Upgrades and Renewal	-	33,504	33,504	-	-	-	-
CP1246	Snowmobile Purchase	-	21,996	21,996	-	-	-	-
Capital Projects Total:			80,496	55,500				