



BYLAW NO. 300

A BYLAW TO ADOPT THE 2018 TO 2022 FINANCIAL PLAN AND CAPITAL EXPENDITURE PROGRAM

WHEREAS every regional district must annually adopt a financial plan, by bylaw, which covers the current year and the ensuing four years;

AND WHEREAS the Strathcona Regional District wishes to adopt a financial plan which reflects its corporate priorities for the period 2018 to 2022;

AND WHEREAS a public consultation process regarding the 2018 to 2022 financial plan has been completed;

NOW THEREFORE the Board of Directors of the Strathcona Regional District, in open meeting assembled, enacts as follows:

Financial Plan and Capital Expenditure Program

1. Schedule A (Consolidated Revenue), Schedule B (Consolidated Expense), Schedule C (Capital Expense and Sources of Revenue) and Schedule D (Revenue and Expense by Service), all of which are attached hereto and form an integral part of this bylaw, are hereby designated and adopted as the financial plan and capital expenditure program for the period commencing January 1, 2018 and terminating on December 31, 2022.

Citation


2. This bylaw may be cited for all purposes as Bylaw No. 300, being 2018 to 2022 Financial Plan and Capital Expenditure Program Bylaw.

READ A FIRST TIME ON THE 7TH DAY OF MARCH, 2018

READ A SECOND TIME ON THE 7TH DAY OF MARCH, 2018

READ A THIRD TIME ON THE 7TH DAY OF MARCH, 2018

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 7TH DAY OF MARCH, 2018


Chair


Corporate Officer

**2018-2022 Financial Plan
Consolidated Revenue**

Bylaw 300
Schedule A

	2018	2019	2020	2021	2022
	\$	\$	\$	\$	\$
Sources of Revenue					
Frontage and parcel taxes	11,323	58,062	66,913	66,913	66,913
Property value tax requisition	11,209,982	12,149,185	12,469,663	12,573,535	12,650,308
Grants in lieu of taxes	129,660	129,660	129,660	129,660	129,660
Conditional transfers	13,392,006	1,184,979	15,154,965	624,618	624,618
Unconditional transfers	190,000	190,000	190,000	190,000	190,000
Sales of services	3,018,989	3,155,441	3,581,933	3,867,583	4,193,401
Other revenue from own sources	1,155,592	1,175,845	1,194,588	1,205,520	1,224,606
Proceeds from borrowing	2,313,578	309,039	1,971,339	0	0
Debt recoveries - member municipalities	465,110	264,137	264,137	264,137	264,137
Transfers from reserves	2,409,215	211,557	5,652,528	254,000	212,748
Transfers from accumulated surplus	2,231,189	36,457	8,162	8,161	42,656
Grand Total	36,526,644	18,864,362	40,683,888	19,184,127	19,599,047

**2018-2022 Financial Plan
Consolidated Expense**

**Bylaw 300
Schedule B**

	2018	2019	2020	2021	2022
	\$	\$	\$	\$	\$
Expenses by Function					
General government services					
Contribution to appropriated surplus	104,703	95,000	95,000	95,000	85,000
Debt interest payments	81,686	81,686	81,686	81,686	81,686
Debt principal payments	42,935	42,935	42,935	42,935	42,935
Labour, materials, contracted supplies and services	4,016,365	3,542,165	3,565,487	3,614,309	3,710,138
Transfers to capital fund	68,039	0	0	0	0
Transfers to reserves	584,986	586,190	586,190	586,190	586,190
	<u>4,898,714</u>	<u>4,347,976</u>	<u>4,371,298</u>	<u>4,420,120</u>	<u>4,505,949</u>
Protective services					
Contribution to appropriated surplus	24,403	19,700	19,700	19,700	19,700
Debt interest payments	465	0	0	0	0
Debt principal payments	11,263	0	0	0	0
Labour, materials, contracted supplies and services	1,615,053	1,603,954	1,634,727	1,669,736	1,682,851
Transfers to capital fund	30,000	0	0	0	0
Transfers to reserves	137,764	60,295	56,219	53,144	53,070
	<u>1,818,948</u>	<u>1,683,949</u>	<u>1,710,646</u>	<u>1,742,580</u>	<u>1,755,621</u>
Environmental health services					
Contribution to appropriated surplus	35,879	5,000	5,000	5,000	10,480
Debt interest payments	6,575	18,937	18,937	18,937	18,937
Debt principal payments	4,649	4,649	16,150	16,150	16,150
Deficit prior year	221,390	0	0	0	0
Labour, materials, contracted supplies and services	2,078,286	2,219,690	2,635,022	2,921,456	3,248,088
Transfers to reserves	0	24,477	32,666	32,361	31,092
	<u>2,346,779</u>	<u>2,272,753</u>	<u>2,707,775</u>	<u>2,993,904</u>	<u>3,324,747</u>
Development services					
Contribution to appropriated surplus	2,582	2,250	2,250	2,250	2,250
Labour, materials, contracted supplies and services	804,162	815,716	828,574	851,148	853,959
Transfers to capital fund	155,000	0	0	0	0
Transfers to reserves	5,000	5,000	5,000	5,000	5,000
	<u>966,744</u>	<u>822,966</u>	<u>835,824</u>	<u>858,398</u>	<u>861,209</u>
Parks, recreation and culture					
Contribution to appropriated surplus	17,366	11,009	11,025	11,041	11,029
Debt interest payments	3,973	819	0	44,355	39,427
Debt principal payments	106,723	40,963	0	657,113	657,113
Labour, materials, contracted supplies and services	7,265,014	6,905,960	7,101,289	7,163,803	7,584,062
Transfers to capital fund	166,300	8,100	45,104	250,000	0
Transfers to reserves	1,273,065	1,222,366	1,241,543	293,734	216,354
	<u>8,832,441</u>	<u>8,189,217</u>	<u>8,398,961</u>	<u>8,420,046</u>	<u>8,507,985</u>
Transportation and transit					
Contribution to appropriated surplus	0	8,641	8,361	8,100	7,836
Deficit prior year	184	0	0	0	0
Labour, materials, contracted supplies and services	246,833	217,084	221,686	226,842	231,563
	<u>247,017</u>	<u>225,725</u>	<u>230,047</u>	<u>234,942</u>	<u>239,399</u>
Debt payments for member municipalities					
Debt interest payments	200,724	123,938	123,938	123,938	123,938
Debt principal payments	264,386	140,199	140,199	140,199	140,199
	<u>465,110</u>	<u>264,137</u>	<u>264,137</u>	<u>264,137</u>	<u>264,137</u>
Total Operating Expense	19,575,753	17,806,723	18,518,688	18,934,127	19,459,047
Capital Expenses Schedule C	16,950,891	1,057,639	22,165,200	250,000	140,000
Total Operating and Capital Expenses	36,526,644	18,864,362	40,683,888	19,184,127	19,599,047

**2018-2022 Financial Plan
Capital Expense and Sources of Revenue**

Bylaw 300
Schedule C

	2018	2019	2020	2021	2022
	\$	\$	\$	\$	\$
Capital Sources of Revenue					
Other revenue from own sources	0	0	7,000	0	0
Conditional transfers	12,421,328	545,000	14,538,333	0	0
Proceeds from borrowing	2,313,578	309,039	1,971,339	0	0
Transfers from operating fund	419,339	8,100	45,104	250,000	0
Transfers from reserves	1,796,646	195,500	5,603,424	0	140,000
	<u>16,950,891</u>	<u>1,057,639</u>	<u>22,165,200</u>	<u>250,000</u>	<u>140,000</u>
Capital Expense by Function					
General government services	13,722,199	545,000	28,000	0	0
Environmental health services	1,433,660	309,039	0	0	0
Development services	170,000	0	0	0	0
Parks, recreation and culture	1,595,032	203,600	22,137,200	250,000	140,000
Protective services	30,000	0	0	0	0
	<u>16,950,891</u>	<u>1,057,639</u>	<u>22,165,200</u>	<u>250,000</u>	<u>140,000</u>

**2018-2022 Financial Plan
Revenue and Expense by Service**

Bylaw 300
Schedule D

	2018	2019	2020	2021	2022
100 Member Municipality Administration					
Operating Revenue					
Property value tax requisition	-299,403	-338,395	-344,261	-350,079	-351,580
Grants in lieu of taxes	-2,000	-2,000	-2,000	-2,000	-2,000
Transfers from accumulated surplus	-56,352	0	0	0	0
Operating Revenue Total	-357,755	-340,395	-346,261	-352,079	-353,580
Operating Expense					
Labour, materials, contracted supplies and services	343,282	340,395	346,261	352,079	353,580
Contribution to appropriated surplus	14,473	0	0	0	0
Operating Expense Total	357,755	340,395	346,261	352,079	353,580
110 Administration and General Government					
Operating Revenue					
Conditional transfers	-214,500	0	0	0	0
Property value tax requisition	-868,675	-1,189,891	-1,210,538	-1,231,653	-1,253,519
Grants in lieu of taxes	-92,550	-92,550	-92,550	-92,550	-92,550
Other revenue from own sources	-1,010,444	-1,031,151	-1,049,623	-1,068,601	-1,087,566
Sales of services	-52,420	-52,420	-52,420	-52,420	-52,420
Transfers from accumulated surplus	-557,130	0	0	0	0
Unconditional transfers	-190,000	-190,000	-190,000	-190,000	-190,000
Operating Revenue Total	-2,985,719	-2,556,012	-2,595,131	-2,635,224	-2,676,055
Operating Expense					
Labour, materials, contracted supplies and services	2,616,639	2,260,201	2,299,320	2,339,413	2,380,244
Contribution to appropriated surplus	90,230	85,000	85,000	85,000	85,000
Debt interest payments	81,686	81,686	81,686	81,686	81,686
Debt principal payments	42,935	42,935	42,935	42,935	42,935
Transfers to capital fund	68,039	0	0	0	0
Transfers to reserves	86,190	86,190	86,190	86,190	86,190
Operating Expense Total	2,985,719	2,556,012	2,595,131	2,635,224	2,676,055
Capital Sources of Revenue					
Conditional transfers	-11,050,000	0	0	0	0
Other revenue from own sources	0	0	-7,000	0	0
Proceeds from borrowing	-2,042,160	0	0	0	0
Transfers from operating fund	-68,039	0	0	0	0
Transfers from reserves	-200,000	0	-21,000	0	0
Capital Sources of Revenue Total	-13,360,199	0	-28,000	0	0
Capital Expense					
Capital expenditure	13,360,199	0	28,000	0	0
Capital Expense Total	13,360,199	0	28,000	0	0
120 Grant in Aid Area A					
Operating Revenue					
Property value tax requisition	-3,375	-10,760	-10,762	-10,765	-10,767
Transfers from accumulated surplus	-11,522	0	0	0	0
Operating Revenue Total	-14,897	-10,760	-10,762	-10,765	-10,767
Operating Expense					
Labour, materials, contracted supplies and services	14,897	10,760	10,762	10,765	10,767
Operating Expense Total	14,897	10,760	10,762	10,765	10,767
123 Grant In Aid Area D					
Operating Revenue					
Property value tax requisition	-51,166	-61,278	-61,303	-61,329	-61,353
Transfers from accumulated surplus	-10,087	0	0	0	0
Operating Revenue Total	-61,253	-61,278	-61,303	-61,329	-61,353
Operating Expense					
Labour, materials, contracted supplies and services	61,253	61,278	61,303	61,329	61,353

	Operating Expense Total	61,253	61,278	61,303	61,329	61,353
126 Grant In Aid Area B						
Operating Revenue						
Property value tax requisition	-25,577	-25,607	-25,619	-25,631	-25,642	
Transfers from accumulated surplus	-18	0	0	0	0	
Operating Revenue Total	-25,595	-25,607	-25,619	-25,631	-25,642	
Operating Expense						
Labour, materials, contracted supplies and services	25,595	25,607	25,619	25,631	25,642	
Operating Expense Total	25,595	25,607	25,619	25,631	25,642	
127 Grant In Aid Area C						
Operating Revenue						
Property value tax requisition	-23,639	-40,748	-40,762	-40,777	-40,791	
Transfers from accumulated surplus	-17,094	0	0	0	0	
Operating Revenue Total	-40,733	-40,748	-40,762	-40,777	-40,791	
Operating Expense						
Labour, materials, contracted supplies and services	40,733	40,748	40,762	40,777	40,791	
Operating Expense Total	40,733	40,748	40,762	40,777	40,791	
130 Electoral Areas Expenditure & Election Services						
Operating Revenue						
Conditional transfers	-602,138	-639,979	-616,632	-624,618	-624,618	
Property value tax requisition	-478,552	-572,052	-580,507	-576,542	-589,987	
Grants in lieu of taxes	-600	-600	-600	-600	-600	
Other revenue from own sources	-22,440	-21,406	-14,556	-13,390	-13,390	
Sales of services	-365	-365	-390	-390	-390	
Transfers from accumulated surplus	-125,000	0	0	0	-30,000	
Operating Revenue Total	-1,229,095	-1,234,402	-1,212,685	-1,215,540	-1,258,985	
Operating Expense						
Labour, materials, contracted supplies and services	730,299	724,402	702,685	705,540	758,985	
Contribution to appropriated surplus	0	10,000	10,000	10,000	0	
Transfers to reserves	498,796	500,000	500,000	500,000	500,000	
Operating Expense Total	1,229,095	1,234,402	1,212,685	1,215,540	1,258,985	
Capital Sources of Revenue						
Conditional transfers	-362,000	-545,000	0	0	0	
Capital Sources of Revenue Total	-362,000	-545,000	0	0	0	
Capital Expense						
Capital expenditure	362,000	545,000	0	0	0	
Capital Expense Total	362,000	545,000	0	0	0	
150 Feasibility Studies - Regional						
Operating Revenue						
Property value tax requisition	-74,993	-25,274	-25,274	-25,274	-25,274	
Transfers from accumulated surplus	-25,728	0	0	0	0	
Operating Revenue Total	-100,721	-25,274	-25,274	-25,274	-25,274	
Operating Expense						
Labour, materials, contracted supplies and services	100,721	25,274	25,275	25,275	25,276	
Operating Expense Total	100,721	25,274	25,275	25,275	25,276	
151 Feasibility Studies - Electoral Area A						
Operating Revenue						
Property value tax requisition	0	-2,500	-2,500	-2,500	-2,500	
Transfers from accumulated surplus	-4,893	0	0	0	0	
Operating Revenue Total	-4,893	-2,500	-2,500	-2,500	-2,500	
Operating Expense						
Labour, materials, contracted supplies and services	4,893	2,500	2,500	2,500	2,500	
Operating Expense Total	4,893	2,500	2,500	2,500	2,500	
154 Feasibility Studies - Electoral Area D						
Operating Revenue						
Property value tax requisition	0	-40,000	-40,000	-40,000	-40,000	

	Transfers from accumulated surplus	-38,878	0	0	0	0
	Operating Revenue Total	-38,878	-40,000	-40,000	-40,000	-40,000
Operating	Expense					
	Labour, materials, contracted supplies and services	38,878	40,000	40,000	40,000	40,000
	Operating Expense Total	38,878	40,000	40,000	40,000	40,000
157 Feasibility Studies - Electoral Area B						
Operating	Revenue					
	Property value tax requisition	0	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated surplus	-19,673	0	0	0	0
	Operating Revenue Total	-19,673	-2,500	-2,500	-2,500	-2,500
Operating	Expense					
	Labour, materials, contracted supplies and services	19,673	2,500	2,500	2,500	2,500
	Operating Expense Total	19,673	2,500	2,500	2,500	2,500
158 Feasibility Studies - Electoral Area C						
Operating	Revenue					
	Property value tax requisition	0	-8,500	-8,500	-8,500	-8,500
	Transfers from accumulated surplus	-19,502	0	0	0	0
	Operating Revenue Total	-19,502	-8,500	-8,500	-8,500	-8,500
Operating	Expense					
	Labour, materials, contracted supplies and services	19,502	8,500	8,500	8,500	8,500
	Operating Expense Total	19,502	8,500	8,500	8,500	8,500
190 Member Municipality Debt						
Operating	Revenue					
	Debt recoveries - member municipalities	-465,110	-264,137	-264,137	-264,137	-264,137
	Operating Revenue Total	-465,110	-264,137	-264,137	-264,137	-264,137
Operating	Expense					
	Debt interest payments	200,724	123,938	123,938	123,938	123,938
	Debt principal payments	264,386	140,199	140,199	140,199	140,199
	Operating Expense Total	465,110	264,137	264,137	264,137	264,137
210 Campbell River Fire Protection Specified Area						
Operating	Revenue					
	Property value tax requisition	-400,936	-431,976	-470,393	-479,773	-489,339
	Transfers from accumulated surplus	-51,241	-29,220	0	0	0
	Operating Revenue Total	-452,177	-461,196	-470,393	-479,773	-489,339
Operating	Expense					
	Labour, materials, contracted supplies and services	452,177	461,196	470,393	479,773	489,339
	Operating Expense Total	452,177	461,196	470,393	479,773	489,339
245 Sayward Valley Fire Protection Local Service Area						
Operating	Revenue					
	Property value tax requisition	-75,000	-85,000	-85,000	-85,000	-85,000
	Other revenue from own sources	-608	-608	-608	-608	-608
	Transfers from accumulated surplus	-79,515	0	0	0	0
	Operating Revenue Total	-155,123	-85,608	-85,608	-85,608	-85,608
Operating	Expense					
	Labour, materials, contracted supplies and services	70,581	70,604	70,628	70,651	70,673
	Contribution to appropriated surplus	1,700	1,700	1,700	1,700	1,700
	Transfers to reserves	82,842	13,304	13,280	13,257	13,235
	Operating Expense Total	155,123	85,608	85,608	85,608	85,608
250 South Cortes Island Fire Local Service Area						
Operating	Revenue					
	Property value tax requisition	-220,810	-226,171	-230,577	-236,299	-236,299
	Sales of services	-4,620	-4,620	-4,620	-4,620	-4,620
	Transfers from accumulated surplus	-16,607	0	0	0	0
	Operating Revenue Total	-242,037	-230,791	-235,197	-240,919	-240,919
Operating	Expense					
	Labour, materials, contracted supplies and services	171,387	179,800	188,258	197,032	197,084
	Contribution to appropriated surplus	8,000	8,000	8,000	8,000	8,000
	Debt interest payments	465	0	0	0	0

	Debt principal payments	11,263	0	0	0	0
	Transfers to reserves	50,922	42,991	38,939	35,887	35,835
	Operating Expense Total	242,037	230,791	235,197	240,919	240,919
255 North Quadra Island Assistance Response		0	0	0	0	0
Operating Revenue		-503	-500	-500	-500	-500
	Property value tax requisition	-254	-500	-500	-500	-500
	Transfers from accumulated surplus	-249	0	0	0	0
	Operating Revenue Total	-503	-500	-500	-500	-500
Operating Expense						
	Labour, materials, contracted supplies and services	503	500	500	500	500
	Operating Expense Total	503	500	500	500	500
271 EA A Kyuquot Nookta Emergency Program Extended Service						
Operating Revenue						
	Property value tax requisition	-1,000	-1,600	-1,600	-1,600	-1,600
	Transfers from accumulated surplus	-2,554	0	0	0	0
	Operating Revenue Total	-3,554	-1,600	-1,600	-1,600	-1,600
Operating Expense						
	Labour, materials, contracted supplies and services	3,554	1,600	1,600	1,600	1,600
	Operating Expense Total	3,554	1,600	1,600	1,600	1,600
272 Strathcona Emergency Program						
Operating Revenue						
	Conditional transfers	-24,040	0	0	0	0
	Property value tax requisition	-225,000	-225,000	-225,000	-230,000	-230,000
	Transfers from accumulated surplus	-25,000	0	0	0	0
	Operating Revenue Total	-274,040	-225,000	-225,000	-230,000	-230,000
Operating Expense						
	Labour, materials, contracted supplies and services	270,405	225,000	225,000	230,000	230,000
	Contribution to appropriated surplus	3,635	0	0	0	0
	Operating Expense Total	274,040	225,000	225,000	230,000	230,000
275 911 Answering Service						
Operating Revenue						
	Property value tax requisition	-415,442	-441,302	-449,927	-458,348	-458,368
	Transfers from accumulated surplus	-11,202	0	0	0	0
	Operating Revenue Total	-426,644	-441,302	-449,927	-458,348	-458,368
Operating Expense						
	Labour, materials, contracted supplies and services	415,576	431,302	439,927	448,348	448,368
	Contribution to appropriated surplus	11,068	10,000	10,000	10,000	10,000
	Operating Expense Total	426,644	441,302	449,927	458,348	458,368
285 Building Inspection						
Operating Revenue						
	Property value tax requisition	-80,579	-150,222	-154,470	-157,661	-160,895
	Grants in lieu of taxes	-10	-10	-10	-10	-10
	Other revenue from own sources	-34,600	-34,680	-34,800	-34,920	-35,040
	Sales of services	-2,500	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated surplus	-95,000	0	0	0	0
	Operating Revenue Total	-212,689	-187,412	-191,780	-195,091	-198,445
Operating Expense						
	Labour, materials, contracted supplies and services	178,689	183,412	187,780	191,091	194,445
	Transfers to capital fund	30,000	0	0	0	0
	Transfers to reserves	4,000	4,000	4,000	4,000	4,000
	Capital Sources of Revenue	-30,000	0	0	0	0
	Transfers from operating fund	-30,000	0	0	0	0
	Capital Expense	30,000	0	0	0	0
	Capital expenditure	30,000	0	0	0	0
	Operating Expense Total	212,689	187,412	191,780	195,091	198,445
290 Electoral Area D Animal Control						
Operating Revenue						
	Property value tax requisition	-17,336	-48,027	-48,124	-48,222	-48,319

Other revenue from own sources	-100	-100	-100	-100	-100
Transfers from accumulated surplus	-30,594	0	0	0	0
Operating Revenue Total	-48,030	-48,127	-48,224	-48,322	-48,419
Operating Expense					
Labour, materials, contracted supplies and services	48,030	48,127	48,224	48,322	48,419
Operating Expense Total	48,030	48,127	48,224	48,322	48,419
295 Noise Control					
Operating Revenue					
Property value tax requisition	0	-1,391	-1,394	-1,396	-1,399
Transfers from accumulated surplus	-3,129	0	0	0	0
Operating Revenue Total	-3,129	-1,391	-1,394	-1,396	-1,399
Operating Expense					
Labour, materials, contracted supplies and services	3,129	1,391	1,394	1,396	1,399
Operating Expense Total	3,129	1,391	1,394	1,396	1,399
297 Soil Deposit & Removal Control Extended Service					
Operating Revenue					
Property value tax requisition	-250	-250	-250	-250	-250
Operating Revenue Total	-250	-250	-250	-250	-250
Operating Expense					
Labour, materials, contracted supplies and services	250	250	250	250	250
Operating Expense Total	250	250	250	250	250
298 Unightly Premises Extended Service					
Operating Revenue					
Property value tax requisition	-272	-772	-773	-773	-774
Transfers from accumulated surplus	-500	0	0	0	0
Operating Revenue Total	-772	-772	-773	-773	-774
Operating Expense					
Labour, materials, contracted supplies and services	772	772	773	773	774
Operating Expense Total	772	772	773	773	774
318 Craig Road Water					
Operating Revenue					
Frontage and parcel taxes	-11,323	-12,500	-12,500	-12,500	-12,500
Transfers from accumulated surplus	-2,297	0	0	0	0
Operating Revenue Total	-13,620	-12,500	-12,500	-12,500	-12,500
Operating Expense					
Labour, materials, contracted supplies and services	2,396	1,276	1,276	1,276	1,276
Debt interest payments	6,575	6,575	6,575	6,575	6,575
Debt principal payments	4,649	4,649	4,649	4,649	4,649
Operating Expense Total	13,620	12,500	12,500	12,500	12,500
319 Electoral Area D Water					
Operating Revenue					
Conditional transfers	-120,000	0	0	0	0
Property value tax requisition	-510,000	-510,000	-510,000	-510,000	-510,000
Sales of services	-1,003,575	-1,262,887	-1,697,354	-1,981,004	-2,304,822
Transfers from reserves	-184,916	0	0	0	0
Operating Revenue Total	-1,818,491	-1,772,887	-2,207,354	-2,491,004	-2,814,822
Operating Expense					
Labour, materials, contracted supplies and services	1,597,101	1,772,887	2,207,354	2,491,004	2,814,822
Deficit prior year	221,390	0	0	0	0
Operating Expense Total	1,818,491	1,772,887	2,207,354	2,491,004	2,814,822
Capital Sources of Revenue					
Transfers from reserves	-681,034	0	0	0	0
Capital Sources of Revenue Total	-681,034	0	0	0	0
Capital Expense					
Capital expenditure	681,034	0	0	0	0
Capital Expense Total	681,034	0	0	0	0
331 Quathiaski Cove Sewer					
Operating Revenue					

Frontage and parcel taxes	0	-30,000	-30,000	-30,000	-30,000
Sales of services	-147,102	-163,427	-151,427	-151,427	-151,427
Transfers from accumulated surplus	-52,006	0	0	0	0
Operating Revenue Total	-199,108	-193,427	-181,427	-181,427	-181,427
Operating Expense					
Labour, materials, contracted supplies and services	199,108	168,950	148,761	149,066	150,335
Transfers to reserves	0	24,477	32,666	32,361	31,092
Operating Expense Total	199,108	193,427	181,427	181,427	181,427
Capital Sources of Revenue					
Transfers from reserves	-19,780	0	0	0	0
Capital Sources of Revenue Total	-19,780	0	0	0	0
Capital Expense					
Capital expenditure	19,780	0	0	0	0
Capital Expense Total	19,780	0	0	0	0
332 Quathiaski Cove Sewer expansion					
Operating Revenue					
Frontage and parcel taxes	0	-15,562	-24,413	-24,413	-24,413
Operating Revenue Total	0	-15,562	-24,413	-24,413	-24,413
Operating Expense					
Labour, materials, contracted supplies and services	0	3,200	550	550	550
Debt interest payments	0	12,362	12,362	12,362	12,362
Debt principal payments	0	0	11,501	11,501	11,501
Operating Expense Total	0	15,562	24,413	24,413	24,413
Capital Sources of Revenue					
Conditional transfers	-461,428	0	0	0	0
Proceeds from borrowing	-271,418	-309,039	0	0	0
Capital Sources of Revenue Total	-732,846	-309,039	0	0	0
Capital Expense					
Capital expenditure	732,846	309,039	0	0	0
Capital Expense Total	732,846	309,039	0	0	0
340 Liquid Waste					
Operating Revenue					
Property value tax requisition	-5,000	-11,352	-11,473	-11,601	-11,735
Transfers from accumulated surplus	-16,791	0	0	0	0
Operating Revenue Total	-21,791	-11,352	-11,473	-11,601	-11,735
Operating Expense					
Labour, materials, contracted supplies and services	21,791	11,352	11,473	11,601	11,735
Operating Expense Total	21,791	11,352	11,473	11,601	11,735
364 Area A Kyuquot Nookta Solid Waste Disposal					
Operating Revenue					
Property value tax requisition	-10,000	-13,290	-13,738	-13,768	-13,899
Transfers from accumulated surplus	-6,650	0	0	0	0
Operating Revenue Total	-16,650	-13,290	-13,738	-13,768	-13,899
Operating Expense					
Labour, materials, contracted supplies and services	13,177	13,290	13,738	13,768	13,899
Contribution to appropriated surplus	3,473	0	0	0	0
Operating Expense Total	16,650	13,290	13,738	13,768	13,899
368 Sayward and Area A Sayward Refuse Disposal					
Operating Revenue					
Property value tax requisition	-17,265	-20,877	-21,087	-21,409	-21,674
Other revenue from own sources	-13,800	-13,800	-13,800	-13,800	-13,800
Transfers from accumulated surplus	-300	0	0	0	0
Operating Revenue Total	-31,365	-34,677	-34,887	-35,209	-35,474
Operating Expense					
Labour, materials, contracted supplies and services	29,361	29,677	29,887	30,209	30,474
Contribution to appropriated surplus	2,004	5,000	5,000	5,000	5,000
Operating Expense Total	31,365	34,677	34,887	35,209	35,474
370 Solid Waste Local Service - Sayward Valley					

Operating Revenue					
Other revenue from own sources	-5,400	-5,400	-5,400	-5,400	-5,400
Sales of services	-60,825	-62,000	-64,000	-66,000	-68,000
Transfers from accumulated surplus	-2,643	-3,478	-2,701	-998	-14
Operating Revenue Total	-68,868	-70,878	-72,101	-72,398	-73,414
Operating Expense					
Labour, materials, contracted supplies and services	68,868	70,878	72,101	72,398	72,701
Contribution to appropriated surplus	0	0	0	0	713
Operating Expense Total	68,868	70,878	72,101	72,398	73,414
374 Electoral Area "B" Refuse Disposal Grounds Specified Area					
Operating Revenue					
Property value tax requisition	-57,079	-57,079	-57,079	-57,079	-57,079
Other revenue from own sources	-13,750	-13,750	-13,750	-13,750	-13,750
Transfers from accumulated surplus	-465	-850	-1,237	-1,625	-6,784
Operating Revenue Total	-71,294	-71,679	-72,066	-72,454	-77,613
Operating Expense					
Labour, materials, contracted supplies and services	71,294	71,679	72,066	72,454	72,846
Contribution to appropriated surplus	0	0	0	0	4,767
Operating Expense Total	71,294	71,679	72,066	72,454	77,613
376 Cortes Island Refuse Collection					
Operating Revenue					
Sales of services	-73,592	-73,592	-73,592	-73,592	-73,592
Transfers from accumulated surplus	-32,000	-2,909	-4,224	-5,538	-5,858
Operating Revenue Total	-105,592	-76,501	-77,816	-79,130	-79,450
Operating Expense					
Labour, materials, contracted supplies and services	75,190	76,501	77,816	79,130	79,450
Contribution to appropriated surplus	30,402	0	0	0	0
Operating Expense Total	105,592	76,501	77,816	79,130	79,450
500 Planning					
Operating Revenue					
Property value tax requisition	-564,941	-735,702	-748,529	-771,068	-773,852
Grants in lieu of taxes	-1,100	-1,100	-1,100	-1,100	-1,100
Other revenue from own sources	-40,300	-40,800	-40,800	-40,800	-40,800
Transfers from accumulated surplus	-300,078	0	0	0	0
Operating Revenue Total	-906,419	-777,602	-790,429	-812,968	-815,752
Operating Expense					
Labour, materials, contracted supplies and services	746,419	772,602	785,429	807,968	810,752
Transfers to capital fund	155,000	0	0	0	0
Transfers to reserves	5,000	5,000	5,000	5,000	5,000
Operating Expense Total	906,419	777,602	790,429	812,968	815,752
Capital Sources of Revenue					
Transfers from operating fund	-155,000	0	0	0	0
Transfers from reserves	-15,000	0	0	0	0
Capital Sources of Revenue Total	-170,000	0	0	0	0
Capital Expense					
Capital expenditure	170,000	0	0	0	0
Capital Expense Total	170,000	0	0	0	0
510 Planning (Non Part 26)					
Operating Revenue					
Property value tax requisition	-250	-260	-260	-261	-261
Transfers from accumulated surplus	-2,010	0	0	0	0
Operating Revenue Total	-2,260	-260	-260	-261	-261
Operating Expense					
Labour, materials, contracted supplies and services	2,260	260	260	261	261
Operating Expense Total	2,260	260	260	261	261
533 House Numbering Area D					
Operating Revenue					
Property value tax requisition	-495	-499	-502	-505	-507

	Transfers from accumulated surplus	-1	0	0	0	0
	Operating Revenue Total	-496	-499	-502	-505	-507
Operating Expense						
	Labour, materials, contracted supplies and services	496	499	502	505	507
	Operating Expense Total	496	499	502	505	507
534 House Numbering Area A Sayward						
Operating Revenue						
	Property value tax requisition	-266	-271	-274	-277	-279
	Transfers from accumulated surplus	-2	0	0	0	0
	Operating Revenue Total	-268	-271	-274	-277	-279
Operating Expense						
	Labour, materials, contracted supplies and services	268	271	274	277	279
	Operating Expense Total	268	271	274	277	279
535 House Numbering Area B						
Operating Revenue						
	Property value tax requisition	-395	-398	-401	-404	-406
	Operating Revenue Total	-395	-398	-401	-404	-406
Operating Expense						
	Labour, materials, contracted supplies and services	395	398	401	404	406
	Operating Expense Total	395	398	401	404	406
536 House Numbering Area C						
Operating Revenue						
	Property value tax requisition	-392	-398	-401	-404	-406
	Transfers from accumulated surplus	-3	0	0	0	0
	Operating Revenue Total	-395	-398	-401	-404	-406
Operating Expense						
	Labour, materials, contracted supplies and services	395	398	401	404	406
	Operating Expense Total	395	398	401	404	406
554 Economic Development - Area A Sayward						
Operating Revenue						
	Property value tax requisition	-500	-584	-590	-597	-603
	Other revenue from own sources	-2,250	-2,250	-2,250	-2,250	-2,250
	Transfers from accumulated surplus	-409	0	0	0	0
	Operating Revenue Total	-3,159	-2,834	-2,840	-2,847	-2,853
Operating Expense						
	Labour, materials, contracted supplies and services	577	584	590	597	603
	Contribution to appropriated surplus	2,582	2,250	2,250	2,250	2,250
	Operating Expense Total	3,159	2,834	2,840	2,847	2,853
555 Economic Development - Area 'C'						
Operating Revenue						
	Property value tax requisition	-32,006	-40,704	-40,717	-40,732	-40,745
	Transfers from accumulated surplus	-21,346	0	0	0	0
	Operating Revenue Total	-53,352	-40,704	-40,717	-40,732	-40,745
Operating Expense						
	Labour, materials, contracted supplies and services	53,352	40,704	40,717	40,732	40,745
	Operating Expense Total	53,352	40,704	40,717	40,732	40,745
614 Community Parks Area D						
Operating Revenue						
	Property value tax requisition	-195,419	-211,173	-213,330	-215,496	-217,688
	Transfers from accumulated surplus	-65,000	0	0	0	0
	Operating Revenue Total	-260,419	-211,173	-213,330	-215,496	-217,688
Operating Expense						
	Labour, materials, contracted supplies and services	240,419	191,173	193,330	195,496	197,688
	Transfers to reserves	20,000	20,000	20,000	20,000	20,000
	Operating Expense Total	260,419	211,173	213,330	215,496	217,688
Capital Sources of Revenue						
	Conditional transfers	-54,880	0	0	0	0
	Transfers from reserves	-33,433	0	0	0	0

	Capital Sources of Revenue Total	-88,313	0	0	0	0
Capital Expense						
	Capital expenditure	88,313	0	0	0	0
	Capital Expense Total	88,313	0	0	0	0
617 Community Parks Area B						
Operating Revenue						
	Conditional transfers	-10,000	0	0	0	0
	Property value tax requisition	-150,799	-154,725	-154,568	-158,593	-160,311
	Transfers from accumulated surplus	-1,600	0	0	0	0
	Transfers from reserves	-4,000	-4,000	-4,000	-4,000	-4,000
	Operating Revenue Total	-166,399	-158,725	-158,568	-162,593	-164,311
Operating Expense						
	Labour, materials, contracted supplies and services	123,436	116,943	138,568	142,593	144,311
	Debt interest payments	2,000	819	0	0	0
	Debt principal payments	40,963	40,963	0	0	0
	Transfers to reserves	0	0	20,000	20,000	20,000
	Operating Expense Total	166,399	158,725	158,568	162,593	164,311
Capital Sources of Revenue						
	Transfers from reserves	-56,618	0	0	0	0
	Capital Sources of Revenue Total	-56,618	0	0	0	0
Capital Expense						
	Capital expenditure	56,618	0	0	0	0
	Capital Expense Total	56,618	0	0	0	0
618 Community Parks Area C						
Operating Revenue						
	Property value tax requisition	-170,000	-180,000	-180,000	-180,000	-180,000
	Other revenue from own sources	-2,663	-2,663	-2,663	-2,663	-2,663
	Transfers from accumulated surplus	-44,000	0	0	0	0
	Transfers from reserves	-4,314	-3,957	0	0	0
	Operating Revenue Total	-220,977	-186,620	-182,663	-182,663	-182,663
Operating Expense						
	Labour, materials, contracted supplies and services	199,673	167,017	163,845	165,676	167,529
	Contribution to appropriated surplus	10,000	10,000	10,000	10,000	10,000
	Transfers to reserves	11,304	9,603	8,818	6,987	5,134
	Operating Expense Total	220,977	186,620	182,663	182,663	182,663
Capital Sources of Revenue						
	Transfers from reserves	-102,100	0	0	0	0
	Capital Sources of Revenue Total	-102,100	0	0	0	0
Capital Expense						
	Capital expenditure	102,100	0	0	0	0
	Capital Expense Total	102,100	0	0	0	0
630 Vancouver Island Regional Library						
Operating Revenue						
	Property value tax requisition	-496,161	-507,974	-522,491	-537,385	-552,666
	Transfers from accumulated surplus	-2,542	0	0	0	0
	Operating Revenue Total	-498,703	-507,974	-522,491	-537,385	-552,666
Operating Expense						
	Labour, materials, contracted supplies and services	498,703	507,974	522,491	537,385	552,666
	Operating Expense Total	498,703	507,974	522,491	537,385	552,666
640 Strathcona Gardens						
Operating Revenue						
	Property value tax requisition	-5,372,214	-5,390,765	-5,585,949	-5,585,949	-5,585,949
	Grants in lieu of taxes	-33,000	-33,000	-33,000	-33,000	-33,000
	Other revenue from own sources	-8,877	-8,877	-8,877	-8,877	-8,877
	Sales of services	-1,673,990	-1,533,630	-1,535,630	-1,535,630	-1,535,630
	Transfers from accumulated surplus	-411,000	0	0	0	0
	Transfers from reserves	0	0	0	0	-68,748
	Operating Revenue Total	-7,499,081	-6,966,272	-7,163,456	-7,163,456	-7,232,204

Operating Expense					
Labour, materials, contracted supplies and services	6,027,184	5,770,077	5,930,257	5,969,833	6,368,998
Debt interest payments	1,973	0	0	44,355	39,427
Debt principal payments	65,760	0	0	657,113	657,113
Transfers to capital fund	166,300	8,100	45,104	250,000	0
Transfers to reserves	1,237,864	1,188,095	1,188,095	242,155	166,666
Operating Expense Total	7,499,081	6,966,272	7,163,456	7,163,456	7,232,204
Capital Sources of Revenue					
Conditional transfers	0	0	-14,538,333	0	0
Proceeds from borrowing	0	0	-1,971,339	0	0
Transfers from operating fund	-166,300	-8,100	-45,104	-250,000	0
Transfers from reserves	-688,681	-195,500	-5,582,424	0	-140,000
Capital Sources of Revenue Total	-854,981	-203,600	-22,137,200	-250,000	-140,000
Capital Expense					
Capital expenditure	854,981	203,600	22,137,200	250,000	140,000
Capital Expense Total	854,981	203,600	22,137,200	250,000	140,000
677 Kyuquot Community Hall					
Operating Revenue					
Property value tax requisition	-495	-495	-495	-495	-495
Transfers from accumulated surplus	-291	0	0	0	0
Operating Revenue Total	-786	-495	-495	-495	-495
Operating Expense					
Labour, materials, contracted supplies and services	786	495	495	495	495
Operating Expense Total	786	495	495	495	495
680 Sayward Valley Recreation & Community Hall Local Service Area					
Operating Revenue					
Property value tax requisition	-20,000	-25,000	-25,000	-25,000	-25,000
Transfers from accumulated surplus	-11,372	0	0	0	0
Operating Revenue Total	-31,372	-25,000	-25,000	-25,000	-25,000
Operating Expense					
Labour, materials, contracted supplies and services	24,006	23,991	23,975	23,959	23,971
Contribution to appropriated surplus	7,366	1,009	1,025	1,041	1,029
Operating Expense Total	31,372	25,000	25,000	25,000	25,000
685 Quadra Island Community Hall Subsidy Local Service Area					
Operating Revenue					
Property value tax requisition	-130,018	-130,018	-130,018	-130,018	-130,018
Grants in lieu of taxes	-400	-400	-400	-400	-400
Transfers from accumulated surplus	-17,013	0	0	0	0
Operating Revenue Total	-147,431	-130,418	-130,418	-130,418	-130,418
Operating Expense					
Labour, materials, contracted supplies and services	145,712	125,750	125,788	125,826	125,864
Transfers to reserves	1,719	4,668	4,630	4,592	4,554
Operating Expense Total	147,431	130,418	130,418	130,418	130,418
Capital Sources of Revenue					
Conditional transfers	-493,020	0	0	0	0
Capital Sources of Revenue Total	-493,020	0	0	0	0
Capital Expense					
Capital expenditure	493,020	0	0	0	0
Capital Expense Total	493,020	0	0	0	0
697 Heritage Conservation - Area B					
Operating Revenue					
Property value tax requisition	-1,270	-1,270	-1,270	-1,270	-1,270
Transfers from accumulated surplus	-2,174	0	0	0	0
Operating Revenue Total	-3,444	-1,270	-1,270	-1,270	-1,270
Operating Expense					
Labour, materials, contracted supplies and services	1,266	1,270	1,270	1,270	1,270
Transfers to reserves	2,178	0	0	0	0
Operating Expense Total	3,444	1,270	1,270	1,270	1,270

698 Heritage Conservation - Area C

Operating Revenue					
Property value tax requisition	-1,270	-1,270	-1,270	-1,270	-1,270
Transfers from accumulated surplus	-2,559	0	0	0	0
Operating Revenue Total	-3,829	-1,270	-1,270	-1,270	-1,270
Operating Expense					
Labour, materials, contracted supplies and services	3,829	1,270	1,270	1,270	1,270
Operating Expense Total	3,829	1,270	1,270	1,270	1,270

750 Electoral Area D Street Lighting Service

Operating Revenue					
Property value tax requisition	-35,757	-36,642	-37,711	-38,779	-39,848
Other revenue from own sources	-360	-360	-360	-360	-360
Operating Revenue Total	-36,117	-37,002	-38,071	-39,139	-40,208
Operating Expense					
Labour, materials, contracted supplies and services	35,933	37,002	38,071	39,139	40,208
Deficit prior year	184	0	0	0	0
Operating Expense Total	36,117	37,002	38,071	39,139	40,208

770 Electoral Area C Street Lighting Service

Operating Revenue					
Property value tax requisition	-7,086	-7,584	-7,797	-8,009	-8,222
Transfers from accumulated surplus	-286	0	0	0	0
Operating Revenue Total	-7,372	-7,584	-7,797	-8,009	-8,222
Operating Expense					
Labour, materials, contracted supplies and services	7,372	7,584	7,797	8,009	8,222
Operating Expense Total	7,372	7,584	7,797	8,009	8,222

785 Transit - Area D

Operating Revenue					
Property value tax requisition	-150,645	-163,139	-166,179	-169,794	-172,969
Transfers from accumulated surplus	-22,469	0	0	0	0
Operating Revenue Total	-173,114	-163,139	-166,179	-169,794	-172,969
Operating Expense					
Labour, materials, contracted supplies and services	173,114	158,139	161,179	164,794	167,969
Contribution to appropriated surplus	0	5,000	5,000	5,000	5,000
Operating Expense Total	173,114	163,139	166,179	169,794	172,969

790 Oyster River Bank Protection Local Service Area

Operating Revenue					
Property value tax requisition	-18,000	-18,000	-18,000	-18,000	-18,000
Transfers from accumulated surplus	-12,414	0	0	0	0
Operating Revenue Total	-30,414	-18,000	-18,000	-18,000	-18,000
Operating Expense					
Labour, materials, contracted supplies and services	30,414	14,359	14,639	14,900	15,164
Contribution to appropriated surplus	0	3,641	3,361	3,100	2,836
Operating Expense Total	30,414	18,000	18,000	18,000	18,000