



BYLAW NO. 220

A BYLAW TO ADOPT THE 2015 TO 2019 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 2015 to 2019;

AND WHEREAS a public consultation process regarding the 2015 to 2019 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, 2015 and terminating on December 31, 2019.

Citation

2. This bylaw may be cited for all purposes as Bylaw No. 220, being 2015 to 2019 Financial Plan and Capital Expenditure Program.

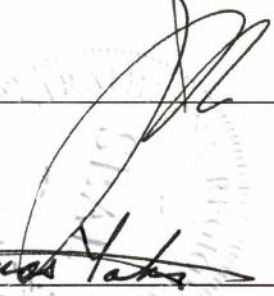
READ A FIRST TIME ON THE 26TH DAY OF MARCH, 2015

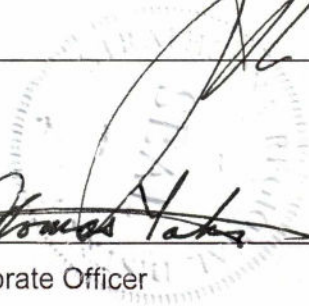
READ A SECOND TIME ON THE 26TH DAY OF MARCH, 2015

READ A THIRD TIME ON THE 26TH DAY OF MARCH, 2015

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 26TH DAY OF MARCH, 2015

Chair





Corporate Officer



**2015-2019 Financial Plan
Consolidated Revenue**

**Bylaw 220
Schedule A**

	2015	2016	2017	2018	2019
	\$	\$	\$	\$	\$
Sources of revenue					
Frontage and parcel taxes	13,733	40,779	38,370	38,370	38,370
Property value tax requisition	8,021,600	9,275,401	9,139,772	9,596,570	9,796,558
Grants in lieu of taxes	129,660	129,660	129,660	129,660	129,660
Conditional transfers	1,201,831	519,588	4,020,110	157,156	709,407
Unconditional transfers	125,740	190,000	190,000	190,000	190,000
Sales of services	2,034,057	2,213,092	2,304,575	2,373,122	2,455,040
Other revenue from own sources	890,509	848,594	856,847	866,667	866,349
Proceeds from borrowing	677,436	-	7,804,500	-	-
Debt recoveries - member municipalities	1,112,960	847,857	522,308	465,110	264,137
Transfers from reserves	367,703	86,265	34,000	25,000	32,000
Transfers from accumulated surplus	2,018,170	13,984	9,303	38,161	6,296
	<u>16,593,399</u>	<u>14,165,220</u>	<u>25,049,445</u>	<u>13,879,816</u>	<u>14,487,817</u>

**2015-2019 Financial Plan
Consolidated Expense**

**Bylaw 220
Schedule B**

	2015	2016	2017	2018	2019
	\$	\$	\$	\$	\$
Expense by function					
General government services					
Labour, materials, contracted supplies and services	3,126,562	2,691,042	2,722,076	2,781,795	2,837,573
Deficit prior year	69	-	-	-	-
Transfers to reserves	55,168	59,838	62,600	64,600	64,600
Contribution to appropriated surplus	30,000	30,624	30,624	20,624	30,624
	<u>3,211,799</u>	<u>2,781,504</u>	<u>2,815,300</u>	<u>2,867,019</u>	<u>2,932,797</u>
Protective services					
Labour, materials, contracted supplies and services	1,305,225	1,284,236	1,301,843	1,321,331	1,328,394
Debt interest payments	3,786	3,068	1,961	465	-
Debt principal payments	42,263	42,263	42,263	11,263	-
Transfers to reserves	21,778	29,916	28,851	56,170	67,796
Contribution to appropriated surplus	3,264	2,329	2,333	1,718	1,943
	<u>1,376,316</u>	<u>1,361,812</u>	<u>1,377,251</u>	<u>1,390,947</u>	<u>1,398,133</u>
Environmental health services					
Labour, materials, contracted supplies and services	1,197,350	1,167,043	1,238,885	1,307,041	1,390,693
Debt interest payments	7,010	20,643	20,425	20,425	20,425
Debt principal payments	5,081	22,545	16,299	16,299	16,299
Transfers to reserves	52,000	60,000	60,000	60,000	60,000
Contribution to appropriated surplus	21,518	11,605	15,983	15,114	11,167
	<u>1,282,959</u>	<u>1,281,836</u>	<u>1,351,592</u>	<u>1,418,879</u>	<u>1,498,584</u>
Development services					
Labour, materials, contracted supplies and services	670,324	627,824	626,759	638,298	647,793
Transfers to reserves	5,000	5,000	5,000	5,000	5,000
Contribution to appropriated surplus	2,250	2,250	2,250	2,250	2,250
	<u>677,574</u>	<u>635,074</u>	<u>634,009</u>	<u>645,548</u>	<u>655,043</u>
Parks, recreation and culture					
Labour, materials, contracted supplies and services	6,057,941	5,838,148	5,886,880	5,940,428	5,975,859
Debt interest payments	14,835	25,274	22,073	253,006	249,804
Debt principal payments	152,723	136,791	136,791	412,767	347,007
Transfers to reserves	182,401	219,031	219,128	212,073	215,539
Contribution to appropriated surplus	1,870	865	860	855	855
	<u>6,409,770</u>	<u>6,220,109</u>	<u>6,265,732</u>	<u>6,819,129</u>	<u>6,789,064</u>
Transportation and transit					
Labour, materials, contracted supplies and services	200,339	178,757	190,792	187,207	188,564
Deficit prior year	1,365	-	-	-	-
Debt interest payments	2,832	2,832	-	-	-
Debt principal payments	1,186	1,186	-	-	-
Transfers to reserves	2,520	1,338	5,161	4,977	4,895
	<u>208,262</u>	<u>184,113</u>	<u>195,953</u>	<u>192,184</u>	<u>193,459</u>
Debt payments for member municipalities					
Debt interest payments	391,598	334,723	221,691	200,724	123,938
Debt principal payments	721,362	513,134	300,617	264,386	140,199
	<u>1,112,960</u>	<u>847,857</u>	<u>522,308</u>	<u>465,110</u>	<u>264,137</u>
Capital expenses (Schedule C)					
	2,313,759	852,915	11,887,300	81,000	756,600
	<u>16,593,399</u>	<u>14,165,220</u>	<u>25,049,445</u>	<u>13,879,816</u>	<u>14,487,817</u>

2015-2019 Financial Plan
Capital Expense and Sources of Revenue

Bylaw 220
Schedule C

	2015	2016	2017	2018	2019
	\$	\$	\$	\$	\$
Capital sources of revenue					
Other revenue from own sources	15,000	-	5,000	7,000	-
Conditional transfers	842,565	362,000	3,853,300	10,000	500,000
Proceeds from borrowing	677,436	-	7,804,500	-	-
Transfers from operating fund	432,248	408,650	194,500	43,000	228,600
Transfers from reserves	346,510	82,265	30,000	21,000	28,000
	<u>2,313,759</u>	<u>852,915</u>	<u>11,887,300</u>	<u>81,000</u>	<u>756,600</u>
Capital expense by function					
General government services	32,500	459,265	60,000	63,000	553,000
Protective services	35,000	-	-	-	-
Environmental health services	1,051,400	-	-	-	-
Development services	-	8,000	-	-	-
Parks, recreation and culture	1,194,859	385,650	11,827,300	18,000	203,600
	<u>2,313,759</u>	<u>852,915</u>	<u>11,887,300</u>	<u>81,000</u>	<u>756,600</u>

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
100	Member Municipality Administration					
	Operating Revenue					
	Property value tax requisition	-210,373	-283,607	-288,679	-293,814	-298,650
	Grants in lieu of taxes	-2,000	-2,000	-2,000	-2,000	-2,000
	Transfers from accumulated surplus	-70,000	-	-	-	-
	Operating Revenue Total	-282,373	-285,607	-290,679	-295,814	-300,650
	Operating Expense					
	Labour, materials, contracted supplies and services	282,373	284,983	290,055	295,190	300,026
	Contribution to appropriated surplus	-	624	624	624	624
	Operating Expense Total	282,373	285,607	290,679	295,814	300,650
110	Administration and General Government					
	Operating Revenue					
	Property value tax requisition	-432,178	-697,565	-714,638	-727,187	-741,226
	Grants in lieu of taxes	-92,550	-92,550	-92,550	-92,550	-92,550
	Conditional transfers	-352,266	-157,588	-159,810	-147,156	-209,407
	Unconditional transfers	-125,740	-190,000	-190,000	-190,000	-190,000
	Sales of services	-365	-370	-370	-370	-380
	Other revenue from own sources	-769,786	-741,776	-745,029	-752,849	-759,531
	Transfers from accumulated surplus	-470,510	-	-	-	-
	Operating Revenue Total	-2,243,395	-1,879,849	-1,902,397	-1,910,112	-1,993,094
	Operating Expense					
	Labour, materials, contracted supplies and services	2,143,227	1,775,011	1,794,797	1,800,512	1,883,494
	Transfers to capital fund	25,000	25,000	25,000	25,000	25,000
	Transfers to reserves	55,168	59,838	62,600	64,600	64,600
	Contribution to appropriated surplus	20,000	20,000	20,000	20,000	20,000
	Operating Expense Total	2,243,395	1,879,849	1,902,397	1,910,112	1,993,094
	Capital Sources of Revenue					
	Conditional transfers	-	-362,000	-10,000	-10,000	-500,000
	Other revenue from own sources	-	-	-5,000	-7,000	-
	Transfers from operating fund	-25,000	-25,000	-25,000	-25,000	-25,000
	Transfers from reserves	-7,500	-72,265	-20,000	-21,000	-28,000
	Capital Sources of Revenue Total	-32,500	-459,265	-60,000	-63,000	-553,000

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
110	Capital Expense					
	Capital expenditure	32,500	459,265	60,000	63,000	553,000
	Capital Expense Total	32,500	459,265	60,000	63,000	553,000
120	Grant in Aid Area A					
	Operating Revenue					
	Property value tax requisition	-790	-9,255	-9,256	-9,258	-9,258
	Transfers from accumulated surplus	-11,561	-	-	-	-
	Operating Revenue Total	-12,351	-9,255	-9,256	-9,258	-9,258
	Operating Expense					
	Labour, materials, contracted supplies and services	12,351	9,255	9,256	9,258	9,258
	Operating Expense Total	12,351	9,255	9,256	9,258	9,258
123	Grant In Aid Area D					
	Operating Revenue					
	Property value tax requisition	-50,778	-50,870	-50,885	-50,899	-50,898
	Transfers from accumulated surplus	-98	-	-	-	-
	Operating Revenue Total	-50,876	-50,870	-50,885	-50,899	-50,898
	Operating Expense					
	Labour, materials, contracted supplies and services	50,876	50,870	50,885	50,899	50,898
	Operating Expense Total	50,876	50,870	50,885	50,899	50,898
126	Grant In Aid Area B					
	Operating Revenue					
	Property value tax requisition	-25,589	-25,514	-25,522	-25,530	-25,529
	Operating Revenue Total	-25,589	-25,514	-25,522	-25,530	-25,529
	Operating Expense					
	Labour, materials, contracted supplies and services	25,520	25,514	25,522	25,530	25,529
	Deficit prior year	69	-	-	-	-
	Operating Expense Total	25,589	25,514	25,522	25,530	25,529
127	Grant In Aid Area C					
	Operating Revenue					
	Property value tax requisition	-13,762	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated surplus	-16,800	-	-	-	-
	Operating Revenue Total	-30,562	-15,000	-15,000	-15,000	-15,000

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
127	Operating Expense					
	Labour, materials, contracted supplies and services	30,562	15,000	15,000	15,000	15,000
	Operating Expense Total	30,562	15,000	15,000	15,000	15,000
130	Electoral Areas Expenditure & Election Services					
	Operating Revenue					
	Property value tax requisition	-362,800	-461,014	-467,165	-476,009	-483,971
	Grants in lieu of taxes	-600	-600	-600	-600	-600
	Transfers from accumulated surplus	-110,000	-	-	-30,000	-
	Operating Revenue Total	-473,400	-461,614	-467,765	-506,609	-484,571
	Operating Expense					
	Labour, materials, contracted supplies and services	463,400	451,614	457,765	506,609	474,571
	Contribution to appropriated surplus	10,000	10,000	10,000	-	10,000
	Operating Expense Total	473,400	461,614	467,765	506,609	484,571
150	Feasibility Studies - Regional					
	Operating Revenue					
	Property value tax requisition	-	-25,295	-25,296	-25,297	-25,297
	Transfers from accumulated surplus	-30,564	-	-	-	-
	Operating Revenue Total	-30,564	-25,295	-25,296	-25,297	-25,297
	Operating Expense					
	Labour, materials, contracted supplies and services	30,564	25,295	25,296	25,297	25,297
	Operating Expense Total	30,564	25,295	25,296	25,297	25,297
151	Feasibility Studies - Electoral Area A					
	Operating Revenue					
	Property value tax requisition	-	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated surplus	-5,659	-	-	-	-
	Operating Revenue Total	-5,659	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	5,659	2,500	2,500	2,500	2,500
	Operating Expense Total	5,659	2,500	2,500	2,500	2,500
154	Feasibility Studies - Electoral Area D					
	Operating Revenue					
	Property value tax requisition	-	-40,000	-40,000	-40,000	-40,000

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
154	Transfers from accumulated surplus	-39,733	-	-	-	-
	Operating Revenue Total	-39,733	-40,000	-40,000	-40,000	-40,000
	Operating Expense					
	Labour, materials, contracted supplies and services	39,733	40,000	40,000	40,000	40,000
	Operating Expense Total	39,733	40,000	40,000	40,000	40,000
157	Feasibility Studies - Electoral Area B					
	Operating Revenue					
	Property value tax requisition	-	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated surplus	-18,762	-	-	-	-
	Operating Revenue Total	-18,762	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	18,762	2,500	2,500	2,500	2,500
	Operating Expense Total	18,762	2,500	2,500	2,500	2,500
158	Feasibility Studies - Electoral Area C					
	Operating Revenue					
	Property value tax requisition	-	-8,500	-8,500	-8,500	-8,500
	Transfers from accumulated surplus	-23,535	-	-	-	-
	Operating Revenue Total	-23,535	-8,500	-8,500	-8,500	-8,500
	Operating Expense					
	Labour, materials, contracted supplies and services	23,535	8,500	8,500	8,500	8,500
	Operating Expense Total	23,535	8,500	8,500	8,500	8,500
190	Member Municipality Debt					
	Operating Revenue					
	Debt recoveries - member municipalities	-1,112,960	-847,857	-522,308	-465,110	-264,137
	Operating Revenue Total	-1,112,960	-847,857	-522,308	-465,110	-264,137
	Operating Expense					
	Debt interest payments	391,598	334,723	221,691	200,724	123,938
	Debt principal payments	721,362	513,134	300,617	264,386	140,199
	Operating Expense Total	1,112,960	847,857	522,308	465,110	264,137

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
210	Campbell River Fire Protection Specified Area					
	Operating Revenue					
	Property value tax requisition	-342,000	-345,000	-349,000	-353,000	-356,000
	Operating Revenue Total	-342,000	-345,000	-349,000	-353,000	-356,000
	Operating Expense					
	Labour, materials, contracted supplies and services	342,000	345,000	349,000	353,000	356,000
	Operating Expense Total	342,000	345,000	349,000	353,000	356,000
245	Sayward Valley Fire Protection Local Service Area					
	Operating Revenue					
	Property value tax requisition	-57,105	-85,000	-85,000	-85,000	-85,000
	Other revenue from own sources	-462	-608	-608	-608	-608
	Transfers from accumulated surplus	-27,895	-	-	-	-
	Operating Revenue Total	-85,462	-85,608	-85,608	-85,608	-85,608
	Operating Expense					
	Labour, materials, contracted supplies and services	69,184	70,562	70,580	70,599	70,612
	Transfers to reserves	14,778	13,346	13,328	13,309	13,296
	Contribution to appropriated surplus	1,500	1,700	1,700	1,700	1,700
	Operating Expense Total	85,462	85,608	85,608	85,608	85,608
250	South Cortes Island Fire Local Service Area					
	Operating Revenue					
	Property value tax requisition	-192,936	-185,000	-185,000	-180,000	-180,000
	Sales of services	-4,620	-4,620	-4,620	-4,620	-4,620
	Transfers from accumulated surplus	-8,856	-	-	-	-
	Operating Revenue Total	-206,412	-189,620	-189,620	-184,620	-184,620
	Operating Expense					
	Labour, materials, contracted supplies and services	159,363	133,719	133,873	134,031	134,120
	Debt interest payments	3,786	3,068	1,961	465	-
	Debt principal payments	42,263	42,263	42,263	11,263	-
	Transfers to reserves	1,000	10,570	11,523	38,861	50,500
	Operating Expense Total	206,412	189,620	189,620	184,620	184,620

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
250	Capital Sources of Revenue					
	Transfers from reserves	-35,000	-	-	-	-
	Capital Sources of Revenue Total	-35,000	-	-	-	-
	Capital Expense					
	Capital expenditure	35,000	-	-	-	-
	Capital Expense Total	35,000	-	-	-	-
255	North Quadra Island Assistance Response					
	Operating Revenue					
	Property value tax requisition	-259	-500	-500	-500	-500
	Transfers from accumulated surplus	-241	-	-	-	-
	Operating Revenue Total	-500	-500	-500	-500	-500
	Operating Expense					
	Labour, materials, contracted supplies and services	500	500	500	500	500
	Operating Expense Total	500	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	-3,113	-	-	-	-
	Operating Revenue Total	-4,113	-1,600	-1,600	-1,600	-1,600
	Operating Expense					
	Labour, materials, contracted supplies and services	4,113	1,600	1,600	1,600	1,600
	Operating Expense Total	4,113	1,600	1,600	1,600	1,600
272	Strathcona Emergency Program					
	Operating Revenue					
	Property value tax requisition	-145,000	-165,000	-167,000	-170,000	-172,000
	Transfers from accumulated surplus	-20,000	-	-	-	-
	Operating Revenue Total	-165,000	-165,000	-167,000	-170,000	-172,000
	Operating Expense					
	Labour, materials, contracted supplies and services	163,236	164,371	166,367	169,982	171,757
	Contribution to appropriated surplus	1,764	629	633	18	243
	Operating Expense Total	165,000	165,000	167,000	170,000	172,000

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
275	911 Answering Service					
	Operating Revenue					
	Property value tax requisition	-368,335	-387,757	-395,507	-403,413	-403,413
	Transfers from accumulated surplus	-18,672	-	-	-	-
	Operating Revenue Total	-387,007	-387,757	-395,507	-403,413	-403,413
	Operating Expense					
	Labour, materials, contracted supplies and services	387,007	387,757	395,507	403,413	403,413
	Operating Expense Total	387,007	387,757	395,507	403,413	403,413
285	Building Inspection					
	Operating Revenue					
	Property value tax requisition	-72,230	-102,591	-104,246	-108,002	-110,188
	Grants in lieu of taxes	-10	-10	-10	-10	-10
	Sales of services	-2,500	-2,500	-2,500	-2,500	-2,500
	Other revenue from own sources	-23,800	-23,800	-23,800	-23,800	-23,800
	Transfers from accumulated surplus	-29,000	-	-	-	-
	Operating Revenue Total	-127,540	-128,901	-130,556	-134,312	-136,498
	Operating Expense					
	Labour, materials, contracted supplies and services	121,540	122,901	126,556	130,312	132,498
	Transfers to reserves	6,000	6,000	4,000	4,000	4,000
	Operating Expense Total	127,540	128,901	130,556	134,312	136,498
290	Electoral Area D Animal Control					
	Operating Revenue					
	Property value tax requisition	-32,970	-55,808	-55,842	-55,876	-55,876
	Transfers from accumulated surplus	-20,000	-	-	-	-
	Operating Revenue Total	-52,970	-55,808	-55,842	-55,876	-55,876
	Operating Expense					
	Labour, materials, contracted supplies and services	52,970	55,808	55,842	55,876	55,876
	Operating Expense Total	52,970	55,808	55,842	55,876	55,876
295	Noise Control					
	Operating Revenue					
	Property value tax requisition	-	-1,000	-1,000	-1,000	-1,000

2015-2019 Financial Plan
Revenue and Expense by Service

Bylaw 220
Schedule D

Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
295	Transfers from accumulated surplus	-4,294	-	-	-	-
	Operating Revenue Total	-4,294	-1,000	-1,000	-1,000	-1,000
	Operating Expense					
	Labour, materials, contracted supplies and services	4,294	1,000	1,000	1,000	1,000
	Operating Expense Total	4,294	1,000	1,000	1,000	1,000
297	Soil Deposit & Removal Control Extended Service					
	Operating Revenue					
	Property value tax requisition	-250	-253	-253	-253	-253
	Transfers from accumulated surplus	-3	-	-	-	-
	Operating Revenue Total	-253	-253	-253	-253	-253
	Operating Expense					
	Labour, materials, contracted supplies and services	253	253	253	253	253
	Operating Expense Total	253	253	253	253	253
298	Unightly Premises Extended Service					
	Operating Revenue					
	Property value tax requisition	-263	-765	-765	-765	-765
	Transfers from accumulated surplus	-502	-	-	-	-
	Operating Revenue Total	-765	-765	-765	-765	-765
	Operating Expense					
	Labour, materials, contracted supplies and services	765	765	765	765	765
	Operating Expense Total	765	765	765	765	765
318	Craig Road Water					
	Operating Revenue					
	Frontage and parcel taxes	-11,324	-12,020	-12,020	-12,020	-12,020
	Transfers from accumulated surplus	-710	-	-	-	-
	Operating Revenue Total	-12,034	-12,020	-12,020	-12,020	-12,020
	Operating Expense					
	Labour, materials, contracted supplies and services	810	796	796	796	796
	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	12,034	12,020	12,020	12,020	12,020

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
319	Electoral Area D Water					
	Operating Revenue					
	Property value tax requisition	-304,495	-381,000	-381,000	-381,000	-381,000
	Sales of services	-332,015	-456,571	-524,354	-589,481	-654,376
	Transfers from accumulated surplus	-230,000	-	-	-	-
	Operating Revenue Total	-866,510	-837,571	-905,354	-970,481	-1,035,376
	Operating Expense					
	Labour, materials, contracted supplies and services	806,510	777,571	845,354	910,481	975,376
	Transfers to reserves	50,000	50,000	50,000	50,000	50,000
	Contribution to appropriated surplus	10,000	10,000	10,000	10,000	10,000
	Operating Expense Total	866,510	837,571	905,354	970,481	1,035,376
	Capital Sources of Revenue					
	Conditional transfers	-335,000	-	-	-	-
	Capital Sources of Revenue Total	-335,000	-	-	-	-
	Capital Expense					
	Capital expenditure	335,000	-	-	-	-
	Capital Expense Total	335,000	-	-	-	-
322	Walters Cove Water Supply Local Service Area					
	Operating Revenue					
	Frontage and parcel taxes	-2,409	-2,409	-	-	-
	Transfers from accumulated surplus	-404	-5,778	-	-	-
	Operating Revenue Total	-2,813	-8,187	-	-	-
	Operating Expense					
	Labour, materials, contracted supplies and services	656	1,723	-	-	-
	Debt interest payments	435	218	-	-	-
	Debt principal payments	432	6,246	-	-	-
	Contribution to appropriated surplus	1,290	-	-	-	-
	Operating Expense Total	2,813	8,187	-	-	-
331	Quathiaski Cove Sewer					
	Operating Revenue					
	Sales of services	-102,110	-135,062	-137,472	-137,472	-150,685

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
331	Transfers from accumulated surplus	-17,101	-	-	-	-
	Operating Revenue Total	-119,211	-135,062	-137,472	-137,472	-150,685
	Operating Expense					
	Labour, materials, contracted supplies and services	117,211	125,062	122,912	123,609	140,685
	Transfers to reserves	2,000	10,000	10,000	10,000	10,000
	Contribution to appropriated surplus	-	-	4,560	3,863	-
	Operating Expense Total	119,211	135,062	137,472	137,472	150,685
332	Quathiaski Cove Sewer expansion					
	Operating Revenue					
	Frontage and parcel taxes	-	-26,350	-26,350	-26,350	-26,350
	Operating Revenue Total	-	-26,350	-26,350	-26,350	-26,350
	Operating Expense					
	Labour, materials, contracted supplies and services	-	850	850	850	850
	Debt interest payments	-	13,850	13,850	13,850	13,850
	Debt principal payments	-	11,650	11,650	11,650	11,650
	Operating Expense Total	-	26,350	26,350	26,350	26,350
	Capital Sources of Revenue					
	Conditional transfers	-393,984	-	-	-	-
	Proceeds from borrowing	-322,416	-	-	-	-
	Capital Sources of Revenue Total	-716,400	-	-	-	-
	Capital Expense					
	Capital expenditure	716,400	-	-	-	-
	Capital Expense Total	716,400	-	-	-	-
340	Liquid Waste					
	Operating Revenue					
	Property value tax requisition	-12,091	-14,500	-15,000	-15,000	-15,500
	Transfers from accumulated surplus	-12,098	-	-	-	-
	Operating Revenue Total	-24,189	-14,500	-15,000	-15,000	-15,500
	Operating Expense					
	Labour, materials, contracted supplies and services	24,189	14,500	15,000	15,000	15,500
	Operating Expense Total	24,189	14,500	15,000	15,000	15,500

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
364	Area A Kyuquot Nookta Solid Waste Disposal					
	Operating Revenue					
	Property value tax requisition	-9,920	-18,750	-18,750	-18,750	-18,750
	Transfers from accumulated surplus	-10,353	-	-	-	-
	Operating Revenue Total	-20,273	-18,750	-18,750	-18,750	-18,750
	Operating Expense					
	Labour, materials, contracted supplies and services	17,235	17,145	17,327	17,499	17,583
	Contribution to appropriated surplus	3,038	1,605	1,423	1,251	1,167
	Operating Expense Total	20,273	18,750	18,750	18,750	18,750
368	Sayward and Area A Sayward Refuse Disposal					
	Operating Revenue					
	Property value tax requisition	-8,119	-15,268	-15,493	-15,679	-15,760
	Other revenue from own sources	-13,800	-13,800	-13,800	-13,800	-13,800
	Transfers from accumulated surplus	-6,618	-	-	-	-
	Operating Revenue Total	-28,537	-29,068	-29,293	-29,479	-29,560
	Operating Expense					
	Labour, materials, contracted supplies and services	28,537	29,068	29,293	29,479	29,560
	Operating Expense Total	28,537	29,068	29,293	29,479	29,560
370	Solid Waste Local Service - Sayward Valley					
	Operating Revenue					
	Sales of services	-46,840	-51,570	-54,490	-57,410	-57,410
	Other revenue from own sources	-5,400	-5,400	-5,400	-5,400	-5,400
	Transfers from accumulated surplus	-8,026	-5,250	-2,665	-454	-1,033
	Operating Revenue Total	-60,266	-62,220	-62,555	-63,264	-63,843
	Operating Expense					
	Labour, materials, contracted supplies and services	60,266	62,220	62,555	63,264	63,843
	Operating Expense Total	60,266	62,220	62,555	63,264	63,843
374	Electoral Area "B" Refuse Disposal Grounds Specified Area					
	Operating Revenue					
	Property value tax requisition	-42,911	-51,973	-52,181	-52,377	-52,458
	Other revenue from own sources	-12,500	-12,500	-12,500	-12,500	-12,500

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
374	Transfers from accumulated surplus	-5,331	-	-	-	-
	Operating Revenue Total	-60,742	-64,473	-64,681	-64,877	-64,958
	Operating Expense					
	Labour, materials, contracted supplies and services	60,742	64,473	64,681	64,877	64,958
	Operating Expense Total	60,742	64,473	64,681	64,877	64,958
376	Cortes Island Refuse Collection					
	Operating Revenue					
	Sales of services	-74,507	-70,679	-73,479	-73,479	-76,279
	Transfers from accumulated surplus	-13,877	-2,956	-6,638	-7,707	-5,263
	Operating Revenue Total	-88,384	-73,635	-80,117	-81,186	-81,542
	Operating Expense					
	Labour, materials, contracted supplies and services	81,194	73,635	80,117	81,186	81,542
	Contribution to appropriated surplus	7,190	-	-	-	-
	Operating Expense Total	88,384	73,635	80,117	81,186	81,542
500	Planning					
	Operating Revenue					
	Property value tax requisition	-392,926	-583,987	-574,917	-586,451	-595,946
	Grants in lieu of taxes	-1,100	-1,100	-1,100	-1,100	-1,100
	Other revenue from own sources	-38,600	-38,600	-38,600	-38,600	-38,600
	Transfers from accumulated surplus	-210,000	-	-	-	-
	Operating Revenue Total	-642,626	-623,687	-614,617	-626,151	-635,646
	Operating Expense					
	Labour, materials, contracted supplies and services	637,626	610,687	609,617	621,151	630,646
	Transfers to capital fund	-	8,000	-	-	-
	Transfers to reserves	5,000	5,000	5,000	5,000	5,000
	Operating Expense Total	642,626	623,687	614,617	626,151	635,646
	Capital Sources of Revenue					
	Transfers from operating fund	-	-8,000	-	-	-
	Capital Sources of Revenue Total	-	-8,000	-	-	-
	Capital Expense					
	Capital expenditure	-	8,000	-	-	-
	Capital Expense Total	-	8,000	-	-	-

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
510	Planning (Non Part 26)					
	Operating Revenue					
	Property value tax requisition	32,300	-302	-303	-304	-304
	Transfers from accumulated surplus	-32,600	-	-	-	-
	Operating Revenue Total	-300	-302	-303	-304	-304
	Operating Expense					
	Labour, materials, contracted supplies and services	300	302	303	304	304
	Operating Expense Total	300	302	303	304	304
533	House Numbering Area D					
	Operating Revenue					
	Property value tax requisition	-444	-441	-442	-443	-443
	Operating Revenue Total	-444	-441	-442	-443	-443
	Operating Expense					
	Labour, materials, contracted supplies and services	444	441	442	443	443
	Operating Expense Total	444	441	442	443	443
534	House Numbering Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-217	-214	-215	-216	-216
	Operating Revenue Total	-217	-214	-215	-216	-216
	Operating Expense					
	Labour, materials, contracted supplies and services	217	214	215	216	216
	Operating Expense Total	217	214	215	216	216
535	House Numbering Area B					
	Operating Revenue					
	Property value tax requisition	-343	-340	-341	-342	-342
	Operating Revenue Total	-343	-340	-341	-342	-342
	Operating Expense					
	Labour, materials, contracted supplies and services	343	340	341	342	342
	Operating Expense Total	343	340	341	342	342

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
536	House Numbering Area C					
	Operating Revenue					
	Property value tax requisition	-343	-340	-341	-342	-342
	Operating Revenue Total	-343	-340	-341	-342	-342
	Operating Expense					
	Labour, materials, contracted supplies and services	343	340	341	342	342
	Operating Expense Total	343	340	341	342	342
554	Economic Development - Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-300	-500	-500	-500	-500
	Other revenue from own sources	-2,250	-2,250	-2,250	-2,250	-2,250
	Transfers from accumulated surplus	-200	-	-	-	-
	Operating Revenue Total	-2,750	-2,750	-2,750	-2,750	-2,750
	Operating Expense					
	Labour, materials, contracted supplies and services	500	500	500	500	500
	Contribution to appropriated surplus	2,250	2,250	2,250	2,250	2,250
	Operating Expense Total	2,750	2,750	2,750	2,750	2,750
555	Economic Development - Area 'C'					
	Operating Revenue					
	Property value tax requisition	-21,080	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated surplus	-9,471	-	-	-	-
	Operating Revenue Total	-30,551	-15,000	-15,000	-15,000	-15,000
	Operating Expense					
	Labour, materials, contracted supplies and services	30,551	15,000	15,000	15,000	15,000
	Operating Expense Total	30,551	15,000	15,000	15,000	15,000
614	Community Parks Area D					
	Operating Revenue					
	Property value tax requisition	-160,904	-200,561	-202,599	-203,753	-206,765
	Transfers from accumulated surplus	-23,357	-	-	-	-
	Operating Revenue Total	-184,261	-200,561	-202,599	-203,753	-206,765
	Operating Expense					
	Labour, materials, contracted supplies and services	174,061	170,361	172,399	173,553	176,565

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
614	Transfers to reserves	10,200	30,200	30,200	30,200	30,200
	Operating Expense Total	184,261	200,561	202,599	203,753	206,765
	Capital Sources of Revenue					
	Conditional transfers	-52,814	-	-	-	-
	Transfers from reserves	-201,290	-	-	-	-
	Capital Sources of Revenue Total	-254,104	-	-	-	-
	Capital Expense					
	Capital expenditure	254,104	-	-	-	-
	Capital Expense Total	254,104	-	-	-	-
617	Community Parks Area B					
	Operating Revenue					
	Property value tax requisition	-138,767	-178,419	-178,680	-179,633	-180,038
	Transfers from reserves	-4,000	-4,000	-4,000	-4,000	-4,000
	Transfers from accumulated surplus	-39,000	-	-	-	-
	Operating Revenue Total	-181,767	-182,419	-182,680	-183,633	-184,038
	Operating Expense					
	Labour, materials, contracted supplies and services	134,660	136,540	138,030	140,212	141,846
	Debt interest payments	6,144	4,916	3,687	2,458	1,229
	Debt principal payments	40,963	40,963	40,963	40,963	40,963
	Operating Expense Total	181,767	182,419	182,680	183,633	184,038
618	Community Parks Area C					
	Operating Revenue					
	Property value tax requisition	-150,875	-180,000	-180,000	-180,000	-180,000
	Other revenue from own sources	-2,611	-2,663	-2,663	-2,663	-2,663
	Transfers from reserves	-17,193	-	-	-	-
	Transfers from accumulated surplus	-48,000	-	-	-	-
	Operating Revenue Total	-218,679	-182,663	-182,663	-182,663	-182,663
	Operating Expense					
	Labour, materials, contracted supplies and services	203,815	143,832	143,735	150,790	147,324
	Transfers to reserves	14,864	38,831	38,928	31,873	35,339
	Operating Expense Total	218,679	182,663	182,663	182,663	182,663

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
618	Capital Sources of Revenue					
	Transfers from reserves	-102,720	-	-	-	-
	Capital Sources of Revenue Total	-102,720	-	-	-	-
	Capital Expense					
	Capital expenditure	102,720	-	-	-	-
	Capital Expense Total	102,720	-	-	-	-
630	Vancouver Island Regional Library					
	Operating Revenue					
	Property value tax requisition	-462,944	-487,466	-511,808	-537,366	-564,189
	Transfers from accumulated surplus	-1,339	-	-	-	-
	Operating Revenue Total	-464,283	-487,466	-511,808	-537,366	-564,189
	Operating Expense					
	Labour, materials, contracted supplies and services	464,283	487,466	511,808	537,366	564,189
	Operating Expense Total	464,283	487,466	511,808	537,366	564,189
640	Strathcona Gardens					
	Operating Revenue					
	Property value tax requisition	-3,705,391	-3,820,087	-3,613,901	-3,984,132	-4,108,427
	Grants in lieu of taxes	-33,000	-33,000	-33,000	-33,000	-33,000
	Sales of services	-1,471,100	-1,491,720	-1,507,290	-1,507,790	-1,508,790
	Other revenue from own sources	-5,950	-6,837	-6,837	-6,837	-6,837
	Transfers from accumulated surplus	-390,000	-	-	-	-
	Operating Revenue Total	-5,605,441	-5,351,644	-5,161,028	-5,531,759	-5,657,054
	Operating Expense					
	Labour, materials, contracted supplies and services	4,932,742	4,754,316	4,771,822	4,785,915	4,793,343
	Debt interest payments	8,691	5,918	3,946	236,108	234,135
	Debt principal payments	111,760	65,760	65,760	341,736	275,976
	Transfers to capital fund	402,248	375,650	169,500	18,000	203,600
	Transfers to reserves	150,000	150,000	150,000	150,000	150,000
	Operating Expense Total	5,605,441	5,351,644	5,161,028	5,531,759	5,657,054
	Capital Sources of Revenue					
	Conditional transfers	-60,767	-	-3,843,300	-	-
	Other revenue from own sources	-15,000	-	-	-	-

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
640	Transfers from operating fund	-402,248	-375,650	-169,500	-18,000	-203,600
	Proceeds from borrowing	-	-	-7,804,500	-	-
	Capital Sources of Revenue Total	-478,015	-375,650	-11,817,300	-18,000	-203,600
	Capital Expense					
	Capital expenditure	478,015	375,650	11,817,300	18,000	203,600
	Capital Expense Total	478,015	375,650	11,817,300	18,000	203,600
677	Kyuquot Community Hall					
	Operating Revenue					
	Property value tax requisition	-300	-495	-495	-495	-495
	Transfers from accumulated surplus	-100	-	-	-	-
	Operating Revenue Total	-400	-495	-495	-495	-495
	Operating Expense					
	Labour, materials, contracted supplies and services	400	495	495	495	495
	Operating Expense Total	400	495	495	495	495
680	Sayward Valley Recreation & Community Hall Local Service Area					
	Operating Revenue					
	Property value tax requisition	-20,000	-26,000	-26,000	-26,000	-26,000
	Transfers from accumulated surplus	-7,000	-	-	-	-
	Operating Revenue Total	-27,000	-26,000	-26,000	-26,000	-26,000
	Operating Expense					
	Labour, materials, contracted supplies and services	25,130	25,135	25,140	25,145	25,145
	Contribution to appropriated surplus	1,870	865	860	855	855
	Operating Expense Total	27,000	26,000	26,000	26,000	26,000
685	Quadra Island Community Hall Subsidy Local Service Area					
	Operating Revenue					
	Property value tax requisition	-131,000	-161,571	-165,019	-168,520	-168,520
	Grants in lieu of taxes	-400	-400	-400	-400	-400
	Operating Revenue Total	-131,400	-161,971	-165,419	-168,920	-168,920
	Operating Expense					
	Labour, materials, contracted supplies and services	119,063	117,463	120,911	124,412	124,412
	Debt interest payments	-	14,440	14,440	14,440	14,440
	Debt principal payments	-	30,068	30,068	30,068	30,068

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
685	Transfers to capital fund	5,000	-	-	-	-
	Transfers to reserves	7,337	-	-	-	-
	Operating Expense Total	131,400	161,971	165,419	168,920	168,920
	Capital Sources of Revenue					
	Transfers from operating fund	-5,000	-	-	-	-
	Transfers from reserves	-	-10,000	-10,000	-	-
	Proceeds from borrowing	-355,020	-	-	-	-
	Capital Sources of Revenue Total	-360,020	-10,000	-10,000	-	-
	Capital Expense					
	Capital expenditure	360,020	10,000	10,000	-	-
	Capital Expense Total	360,020	10,000	10,000	-	-
697	Heritage Conservation - Area B					
	Operating Revenue					
	Property value tax requisition	-	-1,270	-1,270	-1,270	-1,270
	Transfers from accumulated surplus	-1,696	-	-	-	-
	Operating Revenue Total	-1,696	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	1,696	1,270	1,270	1,270	1,270
	Operating Expense Total	1,696	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
	Transfers from accumulated surplus	-2,091	-	-	-	-
	Operating Revenue Total	-2,091	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	2,091	1,270	1,270	1,270	1,270
	Operating Expense Total	2,091	1,270	1,270	1,270	1,270
750	Electoral Area D Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-32,993	-33,142	-34,314	-35,406	-36,454
	Other revenue from own sources	-350	-360	-360	-360	-360
	Operating Revenue Total	-33,343	-33,502	-34,674	-35,766	-36,814

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Func#	Function Description	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)
750	Operating Expense					
	Labour, materials, contracted supplies and services	32,123	33,502	34,674	35,766	36,814
	Deficit prior year	1,220	-	-	-	-
	Operating Expense Total	33,343	33,502	34,674	35,766	36,814
770	Electoral Area C Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-6,944	-7,036	-7,293	-7,509	-7,738
	Operating Revenue Total	-6,944	-7,036	-7,293	-7,509	-7,738
	Operating Expense					
	Labour, materials, contracted supplies and services	6,779	7,036	7,293	7,509	7,738
	Deficit prior year	165	-	-	-	-
	Operating Expense Total	6,944	7,036	7,293	7,509	7,738
785	Transit - Area D					
	Operating Revenue					
	Property value tax requisition	-123,975	-125,575	-128,986	-130,909	-130,907
	Conditional transfers	-7,000	-	-7,000	-	-
	Transfers from accumulated surplus	-12,000	-	-	-	-
	Operating Revenue Total	-142,975	-125,575	-135,986	-130,909	-130,907
	Operating Expense					
	Labour, materials, contracted supplies and services	142,975	125,575	135,986	130,909	130,907
	Operating Expense Total	142,975	125,575	135,986	130,909	130,907
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	-7,000	-	-	-	-
	Operating Revenue Total	-25,000	-18,000	-18,000	-18,000	-18,000
	Operating Expense					
	Labour, materials, contracted supplies and services	18,462	12,644	12,839	13,023	13,105
	Debt interest payments	2,832	2,832	-	-	-
	Debt principal payments	1,186	1,186	-	-	-
	Transfers to reserves	2,520	1,338	5,161	4,977	4,895
	Operating Expense Total	25,000	18,000	18,000	18,000	18,000