



BYLAW NO. 183

A BYLAW TO AMEND THE 2013 TO 2017 FINANCIAL PLAN AND CAPITAL EXPENDITURE PROGRAM

WHEREAS the Strathcona Regional District has, by Bylaw No. 169, adopted a financial plan for the 5 year period starting January 1, 2013 and ending December 31, 2017;

AND WHEREAS the Regional Board may, by bylaw, amend the financial plan at any time;

AND WHEREAS the Regional District wishes to amend the financial plan due to unforeseen circumstances;

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

Amendments

1. Schedule A (*Consolidated Revenues*), Schedule B (*Consolidated Expenses*), Schedule C (*Capital Expenses and Sources of Revenue*) and Schedule D (*Revenues and Expenses by Service*) to Bylaw No. 169 are repealed and the attached Schedule A (*Consolidated Revenues*), Schedule B (*Consolidated Expenses*), Schedule C (*Capital Expenses and Sources of Revenue*) and Schedule D (*Revenues and Expenses by Service*) are substituted therefor.

Citation

2. This bylaw may be cited for all purposes as Bylaw No. 183, being 2013 to 2017 Financial Plan and Capital Expenditure Program Bylaw, Amendment No. 1.

READ A FIRST TIME ON THE 28TH DAY OF NOVEMBER, 2013

READ A SECOND TIME ON THE 28TH DAY OF NOVEMBER, 2013

READ A THIRD TIME ON THE 28TH DAY OF NOVEMBER, 2013

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 28TH DAY OF NOVEMBER, 2013



Chair



Corporate Officer

2013-2017 Financial Plan
Consolidated Revenue

Schedule A

	2013	2014	2015	2016	2017
	\$	\$	\$	\$	\$
Sources of revenue					
Frontage and parcel taxes	18,484	20,023	20,130	20,273	17,864
Property value tax requisition	7,844,155	8,902,412	8,777,061	8,827,259	9,087,137
Grants in lieu of taxes	126,532	127,227	127,227	127,227	127,227
Conditional transfers	1,068,978	3,965,756	-	2,359,733	-
Unconditional transfers	125,740	125,740	190,000	190,000	190,000
Sales of services	1,978,066	2,090,550	2,334,999	2,342,274	2,366,205
Other revenue from own sources	763,845	782,830	790,022	798,083	805,551
Proceeds from borrowing	638,800	3,631,205	-	4,719,467	-
Debt recoveries - member municipalities	2,545,583	2,097,143	1,112,960	847,857	522,308
Transfers from reserves	447,900	266,622	-	-	-
Transfers from accumulated surplus	1,696,089	107,133	16,197	19,382	37,711
	<u>17,254,172</u>	<u>22,116,641</u>	<u>13,368,596</u>	<u>20,251,555</u>	<u>13,154,003</u>

2013-2017 Financial Plan

Consolidated Expense

Schedule B

	2013	2014	2015	2016	2017
	\$	\$	\$	\$	\$
Expense by function					
General government services					
Labour, materials, contracted supplies and services	2,844,609	2,339,207	2,313,530	2,326,156	2,396,029
Deficit prior year	4,519	-	-	-	-
Transfers to reserves	61,000	61,000	61,000	61,000	61,000
Contribution to appropriated surplus	30,500	20,000	26,000	39,624	20,624
	<u>2,940,628</u>	<u>2,420,207</u>	<u>2,400,530</u>	<u>2,426,780</u>	<u>2,477,653</u>
Protective services					
Labour, materials, contracted supplies and services	1,227,645	1,210,888	1,221,277	1,236,295	1,247,081
Debt interest payments	3,950	7,652	6,951	5,680	3,838
Debt principal payments	31,000	62,000	62,000	62,000	62,000
Transfers to reserves	49,929	31,843	33,117	32,780	32,565
Contribution to appropriated surplus	3,460	2,487	2,339	2,513	1,700
	<u>1,315,984</u>	<u>1,314,870</u>	<u>1,325,684</u>	<u>1,339,268</u>	<u>1,347,184</u>
Environmental health services					
Labour, materials, contracted supplies and services	1,114,921	1,096,600	1,133,475	1,149,220	1,188,282
Debt interest payments	7,010	7,010	100,450	100,233	100,015
Debt principal payments	5,081	5,081	67,839	73,653	67,407
Transfers to reserves	43,100	70,000	78,941	79,146	67,613
Contribution to appropriated surplus	34,009	8,104	14,955	7,898	4,353
	<u>1,204,121</u>	<u>1,186,795</u>	<u>1,395,660</u>	<u>1,410,150</u>	<u>1,427,670</u>
Development services					
Labour, materials, contracted supplies and services	707,287	638,557	646,782	658,268	668,919
Transfers to reserves	5,000	5,000	5,000	5,000	5,000
Contribution to appropriated surplus	2,250	5,666	4,078	4,078	4,078
	<u>714,537</u>	<u>649,223</u>	<u>655,860</u>	<u>667,346</u>	<u>677,997</u>
Parks, recreation and culture					
Labour, materials, contracted supplies and services	5,360,202	5,447,706	5,489,046	5,510,089	5,555,191
Debt interest payments	11,895	23,135	125,517	120,734	353,419
Debt principal payments	160,000	225,760	292,282	132,282	273,866
Transfers to reserves	94,665	91,231	262,816	269,172	261,640
Contribution to appropriated surplus	7,901	896	892	887	883
	<u>5,634,663</u>	<u>5,788,728</u>	<u>6,170,553</u>	<u>6,033,164</u>	<u>6,444,999</u>
Transportation and transit					
Labour, materials, contracted supplies and services	175,978	166,996	166,681	167,773	168,524
Deficit prior year	1,017	-	-	-	-
Debt interest payments	2,832	2,832	2,832	2,832	-
Debt principal payments	1,186	1,186	1,186	1,186	-
Transfers to reserves	-	-	2,850	2,499	6,352
	<u>181,013</u>	<u>171,014</u>	<u>173,549</u>	<u>174,290</u>	<u>174,876</u>
Debt payments for member municipalities					
Debt interest payments	1,275,918	909,607	391,598	334,723	221,691
Debt principal payments	1,269,665	1,187,536	721,362	513,134	300,617
	<u>2,545,583</u>	<u>2,097,143</u>	<u>1,112,960</u>	<u>847,857</u>	<u>522,308</u>
Capital expenses (Schedule C)	2,717,643	8,488,661	133,800	7,352,700	81,316
	<u>17,254,172</u>	<u>22,116,641</u>	<u>13,368,596</u>	<u>20,251,555</u>	<u>13,154,003</u>

2013-2017 Financial Plan
Capital Expense and Sources of Revenue

Schedule C

	2013	2014	2015	2016	2017
	\$	\$	\$	\$	\$
Capital sources of revenue					
Conditional transfers	726,020	3,965,756	-	2,359,733	-
Proceeds from borrowing	638,800	3,631,205	-	4,719,467	-
Transfers from operating fund	877,423	631,700	133,800	273,500	81,316
Transfers from reserves	432,400	260,000	-	-	-
Transfers from accumulated surplus	43,000	-	-	-	-
	<u>2,717,643</u>	<u>8,488,661</u>	<u>133,800</u>	<u>7,352,700</u>	<u>81,316</u>
Capital expense by function					
General government services	25,000	25,000	25,000	25,000	25,000
Protective services	385,000	-	-	-	-
Environmental health services	335,000	4,165,861	-	-	-
Development services	43,000	-	-	-	-
Parks, recreation and culture	1,929,643	4,297,800	108,800	7,327,700	56,316
	<u>2,717,643</u>	<u>8,488,661</u>	<u>133,800</u>	<u>7,352,700</u>	<u>81,316</u>

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 1 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
100	Member Municipality Administration					
	Operating Revenue					
	Property value tax requisition	-200,395	-238,895	-240,935	-246,078	-249,868
	Grants in lieu of taxes	-2,000	-2,000	-2,000	-2,000	-2,000
	Transfers from accumulated surplus	-34,500	-	-	-	-
	Operating Revenue Total	-236,895	-240,895	-242,935	-248,078	-251,868
	Operating Expense					
	Labour, materials, contracted supplies and services	236,895	240,895	242,935	247,454	251,244
	Contribution to appropriated surplus	-	-	-	624	624
	Operating Expense Total	236,895	240,895	242,935	248,078	251,868
110	Administration and General Government					
	Operating Revenue					
	Property value tax requisition	-436,334	-648,088	-608,075	-619,826	-631,808
	Grants in lieu of taxes	-92,550	-92,550	-92,550	-92,550	-92,550
	Conditional transfers	-250,696	-	-	-	-
	Unconditional transfers	-125,740	-125,740	-190,000	-190,000	-190,000
	Other revenue from own sources	-676,946	-685,413	-692,593	-700,590	-708,058
	Transfers from accumulated surplus	-435,736	-35,736	-	-	-
	Operating Revenue Total	-2,018,002	-1,587,527	-1,583,218	-1,602,966	-1,622,416
	Operating Expense					
	Labour, materials, contracted supplies and services	1,912,002	1,481,527	1,477,218	1,496,966	1,516,416
	Transfers to capital fund	25,000	25,000	25,000	25,000	25,000
	Transfers to reserves	61,000	61,000	61,000	61,000	61,000
	Contribution to appropriated surplus	20,000	20,000	20,000	20,000	20,000
	Operating Expense Total	2,018,002	1,587,527	1,583,218	1,602,966	1,622,416
	Capital Sources of Revenue					
	Transfers from operating fund	-25,000	-25,000	-25,000	-25,000	-25,000
	Capital Sources of Revenue Total	-25,000	-25,000	-25,000	-25,000	-25,000
	Capital Expense					
	Capital expenditure	25,000	25,000	25,000	25,000	25,000
	Capital Expense Total	25,000	25,000	25,000	25,000	25,000
120	Grant in Aid Area A					
	Operating Revenue					
	Property value tax requisition	-5,652	-9,250	-9,250	-9,250	-9,250
	Transfers from accumulated surplus	-6,690	-	-	-	-
	Operating Revenue Total	-12,342	-9,250	-9,250	-9,250	-9,250

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 2 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
120	Operating Expense					
	Labour, materials, contracted supplies and services	12,342	9,250	9,250	9,250	9,250
	Operating Expense Total	12,342	9,250	9,250	9,250	9,250
123	Grant In Aid Area D					
	Operating Revenue					
	Property value tax requisition	-50,409	-51,038	-51,011	-51,046	-51,062
	Transfers from accumulated surplus	-603	-	-	-	-
	Operating Revenue Total	-51,012	-51,038	-51,011	-51,046	-51,062
	Operating Expense					
	Labour, materials, contracted supplies and services	51,012	51,038	51,011	51,046	51,062
	Operating Expense Total	51,012	51,038	51,011	51,046	51,062
126	Grant In Aid Area B					
	Operating Revenue					
	Property value tax requisition	-25,325	-25,704	-25,684	-25,708	-25,719
	Transfers from accumulated surplus	-362	-	-	-	-
	Operating Revenue Total	-25,687	-25,704	-25,684	-25,708	-25,719
	Operating Expense					
	Labour, materials, contracted supplies and services	25,687	25,704	25,684	25,708	25,719
	Operating Expense Total	25,687	25,704	25,684	25,708	25,719
127	Grant In Aid Area C					
	Operating Revenue					
	Property value tax requisition	-30,465	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated surplus	-151	-	-	-	-
	Operating Revenue Total	-30,616	-15,000	-15,000	-15,000	-15,000
	Operating Expense					
	Labour, materials, contracted supplies and services	30,616	15,000	15,000	15,000	15,000
	Operating Expense Total	30,616	15,000	15,000	15,000	15,000
130	Electoral Areas Expenditure & Election Services					
	Operating Revenue					
	Property value tax requisition	-356,028	-403,317	-418,956	-420,256	-422,862
	Grants in lieu of taxes	-600	-600	-600	-600	-600
	Transfers from accumulated surplus	-80,000	-33,000	-	-	-25,000
	Operating Revenue Total	-436,628	-436,917	-419,556	-420,856	-448,462
	Operating Expense					
	Labour, materials, contracted supplies and services	426,128	436,917	413,556	401,856	448,462

2013-2017 Financial Plan

Revenue and Expense by Service

Schedule D
Page 3 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
130	Contribution to appropriated surplus	10,500	-	6,000	19,000	-
	Operating Expense Total	436,628	436,917	419,556	420,856	448,462
150	Feasibility Studies - Regional					
	Operating Revenue	-	-25,376	-25,376	-25,376	-25,376
	Property value tax requisition	-	-	-	-	-
	Transfers from accumulated surplus	-50,095	-	-	-	-
	Operating Revenue Total	-50,095	-25,376	-25,376	-25,376	-25,376
	Operating Expense					
	Labour, materials, contracted supplies and services	50,095	25,376	25,376	25,376	25,376
	Operating Expense Total	50,095	25,376	25,376	25,376	25,376
151	Feasibility Studies - Electoral Area A					
	Operating Revenue	-	-2,500	-2,500	-2,500	-2,500
	Property value tax requisition	-	-	-	-	-
	Transfers from accumulated surplus	-6,560	-	-	-	-
	Operating Revenue Total	-6,560	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	6,560	2,500	2,500	2,500	2,500
	Operating Expense Total	6,560	2,500	2,500	2,500	2,500
154	Feasibility Studies - Electoral Area D					
	Operating Revenue	-	-40,000	-40,000	-40,000	-40,000
	Property value tax requisition	-	-	-	-	-
	Transfers from accumulated surplus	-40,291	-	-	-	-
	Operating Revenue Total	-40,291	-40,000	-40,000	-40,000	-40,000
	Operating Expense					
	Labour, materials, contracted supplies and services	40,291	40,000	40,000	40,000	40,000
	Operating Expense Total	40,291	40,000	40,000	40,000	40,000
157	Feasibility Studies - Electoral Area B					
	Operating Revenue	-	-2,500	-2,500	-2,500	-2,500
	Property value tax requisition	-	-	-	-	-
	Transfers from accumulated surplus	-19,290	-	-	-	-
	Operating Revenue Total	-19,290	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	19,290	2,500	2,500	2,500	2,500
	Operating Expense Total	19,290	2,500	2,500	2,500	2,500

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 4 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
158	Feasibility Studies - Electoral Area C					
	Operating Revenue					
	Property value tax requisition	-18,210	-8,500	-8,500	-8,500	-8,500
	Conditional transfers	-20,000	-	-	-	-
	Operating Revenue Total	-38,210	-8,500	-8,500	-8,500	-8,500
	Operating Expense					
	Labour, materials, contracted supplies and services	33,691	8,500	8,500	8,500	8,500
	Deficit prior year	4,519	-	-	-	-
	Operating Expense Total	38,210	8,500	8,500	8,500	8,500
190	Member Municipality Debt					
	Operating Revenue					
	Debt recoveries - member municipalities	-2,545,583	-2,097,143	-1,112,960	-847,857	-522,308
	Operating Revenue Total	-2,545,583	-2,097,143	-1,112,960	-847,857	-522,308
	Operating Expense					
	Debt interest payments	1,275,918	909,607	391,598	334,723	221,691
	Debt principal payments	1,269,665	1,187,536	721,362	513,134	300,617
	Operating Expense Total	2,545,583	2,097,143	1,112,960	847,857	522,308
210	Campbell River Fire Protection Specified Area					
	Operating Revenue					
	Property value tax requisition	-285,712	-289,000	-290,000	-290,000	-290,000
	Transfers from accumulated surplus	-16,500	-	-	-	-
	Operating Revenue Total	-302,212	-289,000	-290,000	-290,000	-290,000
	Operating Expense					
	Labour, materials, contracted supplies and services	302,212	289,000	290,000	290,000	290,000
	Operating Expense Total	302,212	289,000	290,000	290,000	290,000
245	Sayward Valley Fire Protection Local Service Area					
	Operating Revenue					
	Property value tax requisition	-85,000	-85,000	-85,000	-85,000	-85,000
	Other revenue from own sources	-562	-584	-596	-608	-608
	Transfers from accumulated surplus	-24,000	-	-	-	-
	Operating Revenue Total	-109,562	-85,584	-85,596	-85,608	-85,608
	Operating Expense					
	Labour, materials, contracted supplies and services	82,169	72,093	72,933	74,159	74,217
	Transfers to reserves	24,514	12,291	11,163	9,749	9,691
	Contribution to appropriated surplus	2,879	1,200	1,500	1,700	1,700
	Operating Expense Total	109,562	85,584	85,596	85,608	85,608

2013-2017 Financial Plan Revenue and Expense by Service

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
250	South Cortes Island Fire Local Service Area					
	Operating Revenue					
	Property value tax requisition	-180,000	-197,500	-197,500	-197,500	-197,500
	Sales of services	-4,500	-4,500	-4,500	-4,500	-4,500
	Transfers from accumulated surplus	-41,600	-10,000	-10,000	-10,000	-10,000
	Operating Revenue Total	-226,100	-212,000	-212,000	-212,000	-212,000
	Operating Expense					
	Labour, materials, contracted supplies and services	125,735	127,073	127,184	127,337	127,362
	Debt interest payments	3,950	7,652	6,951	5,680	3,838
	Debt principal payments	31,000	62,000	62,000	62,000	62,000
	Transfers to capital fund	40,000	-	-	-	-
	Transfers to reserves	25,415	15,275	15,865	16,983	18,800
	Operating Expense Total	226,100	212,000	212,000	212,000	212,000
	Capital Sources of Revenue					
	Transfers from operating fund	-40,000	-	-	-	-
	Transfers from reserves	-35,000	-	-	-	-
	Proceeds from borrowing	-310,000	-	-	-	-
	Capital Sources of Revenue Total	-385,000	-	-	-	-
	Capital Expense					
	Capital expenditure	385,000	-	-	-	-
	Capital Expense Total	385,000	-	-	-	-
255	North Quadra Island Assistance Response					
	Operating Revenue					
	Property value tax requisition	-251	-500	-500	-500	-500
	Transfers from accumulated surplus	-242	-	-	-	-
	Operating Revenue Total	-493	-500	-500	-500	-500
	Operating Expense					
	Labour, materials, contracted supplies and services	493	500	500	500	500
	Operating Expense Total	493	500	500	500	500
265	Emergency Rescue Supplies Grants in Aid					
	Operating Revenue					
	Property value tax requisition	-1,160	-3,014	-2,989	-3,010	-3,017
	Transfers from accumulated surplus	-1,840	-	-	-	-
	Operating Revenue Total	-3,000	-3,014	-2,989	-3,010	-3,017

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 6 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
265	Operating Expense					
	Labour, materials, contracted supplies and services	3,000	3,014	2,989	3,010	3,017
	Operating Expense Total	3,000	3,014	2,989	3,010	3,017
271	EA A Kyuquot Nootka Emergency Program Extended Service					
	Operating Revenue					
	Property value tax requisition	-	-1,000	-1,000	-1,000	-1,000
	Transfers from accumulated surplus	-2,856	-	-	-	-
	Operating Revenue Total	-2,856	-1,000	-1,000	-1,000	-1,000
	Operating Expense					
	Labour, materials, contracted supplies and services	2,856	1,000	1,000	1,000	1,000
	Operating Expense Total	2,856	1,000	1,000	1,000	1,000
272	Strathcona Emergency Program					
	Operating Revenue					
	Property value tax requisition	-145,000	-162,000	-162,000	-165,000	-165,000
	Conditional transfers	-14,762	-	-	-	-
	Transfers from accumulated surplus	-18,500	-	-	-	-
	Operating Revenue Total	-178,262	-162,000	-162,000	-165,000	-165,000
	Operating Expense					
	Labour, materials, contracted supplies and services	177,681	160,713	161,161	164,187	165,000
	Contribution to appropriated surplus	581	1,287	839	813	-
	Operating Expense Total	178,262	162,000	162,000	165,000	165,000
275	911 Answering Service					
	Operating Revenue					
	Property value tax requisition	-344,987	-372,651	-380,098	-387,695	-395,443
	Transfers from accumulated surplus	-3,321	-	-	-	-
	Operating Revenue Total	-348,308	-372,651	-380,098	-387,695	-395,443
	Operating Expense					
	Labour, materials, contracted supplies and services	348,308	372,651	380,098	387,695	395,443
	Operating Expense Total	348,308	372,651	380,098	387,695	395,443
285	Building Inspection					
	Operating Revenue					
	Property value tax requisition	-90,938	-105,862	-108,187	-110,978	-111,110
	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	-23,300	-23,300	-23,300	-23,300	-23,300

2013-2017 Financial Plan

Revenue and Expense by Service

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
285	Transfers from accumulated surplus	-7,000	-	-	-	-
	Operating Revenue Total	-123,748	-131,672	-133,997	-136,788	-136,920
	Operating Expense					
	Labour, materials, contracted supplies and services	123,748	127,395	127,908	130,740	132,846
	Transfers to reserves	-	4,277	6,089	6,048	4,074
	Operating Expense Total	123,748	131,672	133,997	136,788	136,920
290	Electoral Area D Animal Control					
	Operating Revenue					
	Property value tax requisition	-47,899	-55,427	-55,481	-55,644	-55,672
	Transfers from accumulated surplus	-7,500	-	-	-	-
	Operating Revenue Total	-55,399	-55,427	-55,481	-55,644	-55,672
	Operating Expense					
	Labour, materials, contracted supplies and services	55,399	55,427	55,481	55,644	55,672
	Operating Expense Total	55,399	55,427	55,481	55,644	55,672
295	Noise Control					
	Operating Revenue					
	Property value tax requisition	-	-1,000	-1,000	-1,000	-1,000
	Transfers from accumulated surplus	-5,025	-	-	-	-
	Operating Revenue Total	-5,025	-1,000	-1,000	-1,000	-1,000
	Operating Expense					
	Labour, materials, contracted supplies and services	5,025	1,000	1,000	1,000	1,000
	Operating Expense Total	5,025	1,000	1,000	1,000	1,000
297	Soil Deposit & Removal Control Extended Service					
	Operating Revenue					
	Property value tax requisition	-250	-251	-251	-251	-251
	Transfers from accumulated surplus	-1	-	-	-	-
	Operating Revenue Total	-251	-251	-251	-251	-251
	Operating Expense					
	Labour, materials, contracted supplies and services	251	251	251	251	251
	Operating Expense Total	251	251	251	251	251
298	Unsanitary Premises Extended Service					
	Operating Revenue					
	Property value tax requisition	-	-771	-772	-772	-773
	Transfers from accumulated surplus	-768	-	-	-	-
	Operating Revenue Total	-768	-771	-772	-772	-773
	Operating Expense					

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 8 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
298	Labour, materials, contracted supplies and services	768	771	772	772	773
	Operating Expense Total	768	771	772	772	773
318	Craig Road Water					
	Operating Revenue					
	Frontage and parcel taxes	-11,324	-11,324	-11,324	-11,324	-11,324
	Sales of services	-6,488	-7,908	-7,908	-7,908	-7,908
	Transfers from accumulated surplus	-2,000	-	-	-	-
	Operating Revenue Total	-19,812	-19,232	-19,232	-19,232	-19,232
	Operating Expense					
	Labour, materials, contracted supplies and services	8,588	8,008	8,008	8,008	8,008
	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	19,812	19,232	19,232	19,232	19,232
319	Electoral Area D Water					
	Operating Revenue					
	Property value tax requisition	-381,000	-381,000	-381,000	-381,000	-381,000
	Sales of services	-358,121	-435,868	-436,701	-436,908	-453,303
	Transfers from accumulated surplus	-60,000	-	-	-	-
	Operating Revenue Total	-799,121	-816,868	-817,701	-817,908	-834,303
	Operating Expense					
	Labour, materials, contracted supplies and services	769,391	761,831	758,953	765,163	784,303
	Transfers to reserves	25,000	50,000	50,000	50,000	50,000
	Contribution to appropriated surplus	4,730	5,037	8,748	2,745	-
	Operating Expense Total	799,121	816,868	817,701	817,908	834,303
	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	-2,409	-2,409	-
	Transfers from accumulated surplus	-302	-	-	-4,709	-
	Operating Revenue Total	-2,711	-2,409	-2,409	-7,118	-

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 9 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
322	Operating Expense					
	Labour, materials, contracted supplies and services	958	656	656	654	-
	Debt interest payments	435	435	435	218	-
	Debt principal payments	432	432	432	6,246	-
	Contribution to appropriated surplus	886	886	886	-	-
	Operating Expense Total	2,711	2,409	2,409	7,118	-
331	Quathiaski Cove Sewer					
	Operating Revenue					
	Conditional transfers	-40,000	-	-	-	-
	Sales of services	-98,530	-106,848	-126,848	-126,848	-129,809
	Other revenue from own sources	-375	-375	-375	-375	-375
	Transfers from accumulated surplus	-15,771	-20,000	-	-	-
	Operating Revenue Total	-154,676	-127,223	-127,223	-127,223	-130,184
	Operating Expense					
	Labour, materials, contracted supplies and services	116,576	107,223	107,223	106,023	120,184
	Transfers to reserves	18,100	20,000	20,000	21,200	10,000
	Contribution to appropriated surplus	20,000	-	-	-	-
	Operating Expense Total	154,676	127,223	127,223	127,223	130,184
333	Northern Area D Sewerage Service					
	Operating Revenue					
	Sales of services	-	-	-205,000	-205,000	-205,000
	Operating Revenue Total	-	-	-205,000	-205,000	-205,000
	Operating Expense					
	Labour, materials, contracted supplies and services	-	-	39,861	40,856	41,189
	Debt interest payments	-	-	93,440	93,440	93,440
	Debt principal payments	-	-	62,758	62,758	62,758
	Transfers to reserves	-	-	8,941	7,946	7,613
	Operating Expense Total	-	-	205,000	205,000	205,000
	Capital Sources of Revenue					
	Conditional transfers	-	-2,752,056	-	-	-
	Proceeds from borrowing	-	-1,413,805	-	-	-
	Capital Sources of Revenue Total	-	-4,165,861	-	-	-
	Capital Expense					
	Capital expenditure	-	4,165,861	-	-	-
	Capital Expense Total	-	4,165,861	-	-	-

2013-2017 Financial Plan
Revenue and Expense by Service

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
340	Liquid Waste					
	Operating Revenue	-18,500	-20,000	-16,000	-16,000	-16,000
	Property value tax requisition	-10,000	-	-	-	-
	Transfers from accumulated surplus	-28,500	-20,000	-16,000	-16,000	-16,000
	Operating Revenue Total					
	Operating Expense	26,970	19,299	14,586	14,913	15,073
	Labour, materials, contracted supplies and services	1,530	701	1,414	1,087	927
	Contribution to appropriated surplus	28,500	20,000	16,000	16,000	16,000
	Operating Expense Total					
364	Area A Kyuquot Nootka Solid Waste Disposal					
	Operating Revenue	-18,750	-18,750	-21,000	-21,000	-21,000
	Property value tax requisition	-1,305	-	-	-	-
	Transfers from accumulated surplus	-20,055	-18,750	-21,000	-21,000	-21,000
	Operating Revenue Total					
	Operating Expense	16,778	17,270	17,093	17,415	17,574
	Labour, materials, contracted supplies and services	3,277	1,480	3,907	3,585	3,426
	Contribution to appropriated surplus	20,055	18,750	21,000	21,000	21,000
	Operating Expense Total					
368	Sayward and Area A Sayward Refuse Disposal					
	Operating Revenue	-16,716	-21,405	-21,565	-23,509	-23,493
	Property value tax requisition	-6,000	-6,000	-6,000	-6,000	-6,000
	Sales of services	-4,000	-	-	-	-
	Transfers from accumulated surplus	-26,716	-27,405	-27,565	-29,509	-29,493
	Operating Revenue Total					
	Operating Expense	26,716	27,405	27,565	29,509	29,493
	Labour, materials, contracted supplies and services	26,716	27,405	27,565	29,509	29,493
	Operating Expense Total					
370	Solid Waste Local Service - Sayward Valley					
	Operating Revenue	-43,000	-47,075	-51,150	-55,225	-59,300
	Sales of services	-9,881	-8,397	-6,197	-4,673	-2,711
	Transfers from accumulated surplus	-52,881	-55,472	-57,347	-59,898	-62,011
	Operating Revenue Total					
	Operating Expense	52,881	55,472	57,347	59,898	62,011
	Labour, materials, contracted supplies and services	52,881	55,472	57,347	59,898	62,011
	Operating Expense Total					

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 11 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
374	Electoral Area "B" Refuse Disposal Grounds Specified Area					
	Operating Revenue					
	Property value tax requisition	-31,537	-35,824	-38,571	-41,967	-45,152
	Other revenue from own sources	-10,000	-12,000	-12,000	-12,000	-12,000
	Transfers from accumulated surplus	-3,000	-	-	-	-
	Operating Revenue Total	-44,537	-47,824	-50,571	-53,967	-57,152
	Operating Expense					
	Labour, materials, contracted supplies and services	44,537	47,824	50,571	53,967	57,152
	Operating Expense Total	44,537	47,824	50,571	53,967	57,152
376	Cortes Island Refuse Collection					
	Operating Revenue					
	Sales of services	-51,612	-51,612	-51,612	-53,295	-53,295
	Transfers from accumulated surplus	-3,500	-	-	-	-
	Operating Revenue Total	-55,112	-51,612	-51,612	-53,295	-53,295
	Operating Expense					
	Labour, materials, contracted supplies and services	51,526	51,612	51,612	52,814	53,295
	Contribution to appropriated surplus	3,586	-	-	481	-
	Operating Expense Total	55,112	51,612	51,612	53,295	53,295
500	Planning					
	Operating Revenue					
	Property value tax requisition	-444,378	-579,559	-586,215	-597,684	-608,326
	Grants in lieu of taxes	-1,100	-1,100	-1,100	-1,100	-1,100
	Conditional transfers	-17,500	-	-	-	-
	Other revenue from own sources	-41,600	-49,100	-49,100	-49,100	-49,100
	Transfers from accumulated surplus	-155,000	-	-	-	-
	Operating Revenue Total	-659,578	-629,759	-636,415	-647,884	-658,526
	Operating Expense					
	Labour, materials, contracted supplies and services	654,578	621,343	629,587	641,056	651,698
	Transfers to reserves	5,000	5,000	5,000	5,000	5,000
	Contribution to appropriated surplus	-	3,416	1,828	1,828	1,828
	Operating Expense Total	659,578	629,759	636,415	647,884	658,526
	Capital Sources of Revenue					
	Transfers from accumulated surplus	-43,000	-	-	-	-
	Capital Sources of Revenue Total	-43,000	-	-	-	-

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 12 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
500	Capital Expense					
	Capital expenditure	43,000	-	-	-	-
	Capital Expense Total	43,000	-	-	-	-
510	Planning (Non Part 26)					
	Operating Revenue					
	Property value tax requisition	-	-295	-296	-297	-298
	Transfers from accumulated surplus	-14,579	-	-	-	-
	Operating Revenue Total	-14,579	-295	-296	-297	-298
	Operating Expense					
	Labour, materials, contracted supplies and services	14,579	295	296	297	298
	Operating Expense Total	14,579	295	296	297	298
533	House Numbering Area D					
	Operating Revenue					
	Property value tax requisition	-459	-462	-457	-461	-463
	Operating Revenue Total	-459	-462	-457	-461	-463
	Operating Expense					
	Labour, materials, contracted supplies and services	459	462	457	461	463
	Operating Expense Total	459	462	457	461	463
534	House Numbering Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-232	-235	-230	-234	-236
	Operating Revenue Total	-232	-235	-230	-234	-236
	Operating Expense					
	Labour, materials, contracted supplies and services	232	235	230	234	236
	Operating Expense Total	232	235	230	234	236
535	House Numbering Area B					
	Operating Revenue					
	Property value tax requisition	-358	-361	-356	-360	-362
	Operating Revenue Total	-358	-361	-356	-360	-362
	Operating Expense					
	Labour, materials, contracted supplies and services	358	361	356	360	362
	Operating Expense Total	358	361	356	360	362
536	House Numbering Area C					
	Operating Revenue					
	Property value tax requisition	-358	-361	-356	-360	-362
	Operating Revenue Total	-358	-361	-356	-360	-362

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 13 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
536	Operating Expense					
	Labour, materials, contracted supplies and services	358	361	356	360	362
	Operating Expense Total	358	361	356	360	362
553	Economic Development - Area A Kyuquot Nootka					
	Operating Revenue					
	Property value tax requisition	97	-	-	-	-
	Transfers from accumulated surplus	-97	-	-	-	-
	Operating Revenue Total	-	-	-	-	-
554	Economic Development - Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-272	-500	-500	-500	-500
	Other revenue from own sources	-2,250	-2,250	-2,250	-2,250	-2,250
	Transfers from accumulated surplus	-221	-	-	-	-
	Operating Revenue Total	-2,743	-2,750	-2,750	-2,750	-2,750
	Operating Expense					
	Labour, materials, contracted supplies and services	493	500	500	500	500
	Contribution to appropriated surplus	2,250	2,250	2,250	2,250	2,250
	Operating Expense Total	2,743	2,750	2,750	2,750	2,750
555	Economic Development - Area 'C'					
	Operating Revenue					
	Property value tax requisition	-30,000	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated surplus	-6,230	-	-	-	-
	Operating Revenue Total	-36,230	-15,000	-15,000	-15,000	-15,000
	Operating Expense					
	Labour, materials, contracted supplies and services	36,230	15,000	15,000	15,000	15,000
	Operating Expense Total	36,230	15,000	15,000	15,000	15,000
614	Community Parks Area D					
	Operating Revenue					
	Property value tax requisition	-131,504	-207,749	-218,034	-225,203	-220,890
	Transfers from accumulated surplus	-60,357	-	-	-	-
	Operating Revenue Total	-191,861	-207,749	-218,034	-225,203	-220,890
	Operating Expense					
	Labour, materials, contracted supplies and services	181,861	172,749	187,834	195,003	190,690
	Transfers to capital fund	-	25,000	-	-	-
	Transfers to reserves	10,000	10,000	30,200	30,200	30,200
	Operating Expense Total	191,861	207,749	218,034	225,203	220,890

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 14 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
614	Capital Sources of Revenue					
	Conditional transfers	-35,000	-	-	-	-
	Transfers from operating fund	-	-25,000	-	-	-
	Transfers from reserves	-140,000	-10,000	-	-	-
	Capital Sources of Revenue Total	-175,000	-35,000	-	-	-
	Capital Expense					
	Capital expenditure	175,000	35,000	-	-	-
	Capital Expense Total	175,000	35,000	-	-	-
617	Community Parks Area B					
	Operating Revenue					
	Property value tax requisition	-145,000	-148,000	-150,000	-150,000	-150,000
	Transfers from reserves	-4,000	-	-	-	-
	Transfers from accumulated surplus	-26,000	-	-	-	-
	Operating Revenue Total	-175,000	-148,000	-150,000	-150,000	-150,000
	Operating Expense					
	Labour, materials, contracted supplies and services	124,222	111,162	123,705	110,069	112,850
	Transfers to reserves	50,778	36,838	26,295	39,931	37,150
	Operating Expense Total	175,000	148,000	150,000	150,000	150,000
618	Community Parks Area C					
	Operating Revenue					
	Property value tax requisition	-135,748	-170,000	-180,000	-180,000	-180,000
	Other revenue from own sources	-2,560	-2,611	-2,611	-2,663	-2,663
	Transfers from reserves	-11,500	-6,622	-	-	-
	Transfers from accumulated surplus	-35,000	-	-	-	-
	Operating Revenue Total	-184,808	-179,233	-182,611	-182,663	-182,663
	Operating Expense					
	Labour, materials, contracted supplies and services	158,134	140,766	130,411	136,238	140,920
	Transfers to reserves	26,674	38,467	52,200	46,425	41,743
	Operating Expense Total	184,808	179,233	182,611	182,663	182,663
	Capital Sources of Revenue					
	Transfers from reserves	-115,000	-	-	-	-
	Capital Sources of Revenue Total	-115,000	-	-	-	-
	Capital Expense					
	Capital expenditure	115,000	-	-	-	-
	Capital Expense Total	115,000	-	-	-	-

2013-2017 Financial Plan

Revenue and Expense by Service

Schedule D
Page 15 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
630	Vancouver Island Regional Library					
	Operating Revenue					
	Property value tax requisition	-424,765	-458,838	-484,959	-512,808	-542,361
	Transfers from accumulated surplus	-3,298	-	-	-	-
	Operating Revenue Total	-428,063	-458,838	-484,959	-512,808	-542,361
	Operating Expense					
	Labour, materials, contracted supplies and services	428,063	458,838	484,959	512,808	542,361
	Operating Expense Total	428,063	458,838	484,959	512,808	542,361
640	Strathcona Gardens					
	Operating Revenue					
	Property value tax requisition	-3,453,982	-3,788,080	-3,614,130	-3,578,061	-3,771,972
	Grants in lieu of taxes	-29,872	-30,567	-30,567	-30,567	-30,567
	Sales of services	-1,407,315	-1,428,239	-1,442,780	-1,444,090	-1,444,590
	Other revenue from own sources	-5,892	-6,837	-6,837	-6,837	-6,837
	Transfers from accumulated surplus	-400,000	-	-	-	-
	Operating Revenue Total	-5,297,061	-5,253,723	-5,094,314	-5,059,555	-5,253,966
	Operating Expense					
	Labour, materials, contracted supplies and services	4,312,743	4,423,128	4,417,715	4,408,039	4,420,365
	Debt interest payments	11,895	23,135	125,517	120,734	353,419
	Debt principal payments	160,000	225,760	292,282	132,282	273,866
	Transfers to capital fund	812,423	581,700	108,800	248,500	56,316
	Transfers to reserves	-	-	150,000	150,000	150,000
	Operating Expense Total	5,297,061	5,253,723	5,094,314	5,059,555	5,253,966
	Capital Sources of Revenue					
	Conditional transfers	-356,020	-1,213,700	-	-2,359,733	-
	Transfers from operating fund	-812,423	-581,700	-108,800	-248,500	-56,316
	Transfers from reserves	-142,400	-250,000	-	-	-
	Proceeds from borrowing	-328,800	-2,217,400	-	-4,719,467	-
	Capital Sources of Revenue Total	-1,639,643	-4,262,800	-108,800	-7,327,700	-56,316
	Capital Expense					
	Capital expenditure	1,639,643	4,262,800	108,800	7,327,700	56,316
	Capital Expense Total	1,639,643	4,262,800	108,800	7,327,700	56,316
677	Kyuquot Community Hall					
	Operating Revenue					
	Property value tax requisition	-	-495	-495	-495	-495

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 16 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
677	Transfers from accumulated surplus	-569	-	-	-	-
	Operating Revenue Total	-569	-495	-495	-495	-495
	Operating Expense					
	Labour, materials, contracted supplies and services	569	495	495	495	495
	Operating Expense Total	569	495	495	495	495
680	Sayward Valley Recreation & Community Hall Local Service Area					
	Operating Revenue					
	Property value tax requisition	-25,000	-25,000	-25,000	-25,000	-25,000
	Transfers from accumulated surplus	-12,000	-	-	-	-
	Operating Revenue Total	-37,000	-25,000	-25,000	-25,000	-25,000
	Operating Expense					
	Labour, materials, contracted supplies and services	29,099	24,104	24,108	24,113	24,117
	Contribution to appropriated surplus	7,901	896	892	887	883
	Operating Expense Total	37,000	25,000	25,000	25,000	25,000
685	Quadra Island Community Hall Subsidy Local Service Area					
	Operating Revenue					
	Property value tax requisition	-116,376	-119,450	-121,000	-123,000	-123,000
	Grants in lieu of taxes	-400	-400	-400	-400	-400
	Transfers from accumulated surplus	-11,100	-	-	-	-
	Operating Revenue Total	-127,876	-119,850	-121,400	-123,400	-123,400
	Operating Expense					
	Labour, materials, contracted supplies and services	120,663	113,924	117,279	120,784	120,853
	Transfers to reserves	7,213	5,926	4,121	2,616	2,547
	Operating Expense Total	127,876	119,850	121,400	123,400	123,400
697	Heritage Conservation - Area B					
	Operating Revenue					
	Property value tax requisition	-	-1,270	-1,270	-1,270	-1,270
	Transfers from accumulated surplus	-2,224	-	-	-	-
	Operating Revenue Total	-2,224	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	2,224	1,270	1,270	1,270	1,270
	Operating Expense Total	2,224	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

2013-2017 Financial Plan Revenue and Expense by Service

Schedule D
Page 17 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
698	Transfers from accumulated surplus	-2,624	-	-	-	-
	Operating Revenue Total	-2,624	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	2,624	1,270	1,270	1,270	1,270
	Operating Expense Total	2,624	1,270	1,270	1,270	1,270
750	Electoral Area D Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-39,372	-28,024	-28,540	-29,138	-29,724
	Other revenue from own sources	-360	-360	-360	-360	-360
	Operating Revenue Total	-39,732	-28,384	-28,900	-29,498	-30,084
	Operating Expense					
	Labour, materials, contracted supplies and services	38,855	28,384	28,900	29,498	30,084
	Deficit prior year	877	-	-	-	-
	Operating Expense Total	39,732	28,384	28,900	29,498	30,084
770	Electoral Area C Street Lighting Service					
	Operating Revenue					
	Frontage and parcel taxes	-4,751	-6,290	-6,397	-6,540	-6,540
	Operating Revenue Total	-4,751	-6,290	-6,397	-6,540	-6,540
	Operating Expense					
	Labour, materials, contracted supplies and services	4,611	6,290	6,397	6,540	6,540
	Deficit prior year	140	-	-	-	-
	Operating Expense Total	4,751	6,290	6,397	6,540	6,540
785	Transit - Area D					
	Operating Revenue					
	Property value tax requisition	-107,930	-118,340	-120,252	-120,252	-120,252
	Transfers from accumulated surplus	-8,000	-	-	-	-
	Operating Revenue Total	-115,930	-118,340	-120,252	-120,252	-120,252
	Operating Expense					
	Labour, materials, contracted supplies and services	115,930	118,340	120,252	120,252	120,252
	Operating Expense Total	115,930	118,340	120,252	120,252	120,252
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	-2,600	-	-	-	-
	Operating Revenue Total	-20,600	-18,000	-18,000	-18,000	-18,000

2013-2017 Financial Plan
Revenue and Expense by Service

Schedule D
Page 18 of 18

Func#	Function Description	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)
790	Operating Expense					
	Labour, materials, contracted supplies and services	16,582	13,982	11,132	11,483	11,648
	Debt interest payments	2,832	2,832	2,832	2,832	-
	Debt principal payments	1,186	1,186	1,186	1,186	-
	Transfers to reserves	-	-	2,850	2,499	6,352
	Operating Expense Total	20,600	18,000	18,000	18,000	18,000