



## **BYLAW NO. 191**

---

### **A BYLAW TO ADOPT THE 2014 TO 2018 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 2014 to 2018;

**AND WHEREAS** a public consultation process regarding the 2014 to 2018 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, 2014 and terminating on December 31, 2018.

#### **Citation**

2. This bylaw may be cited for all purposes as Bylaw No.191, being 2014 to 2018 Financial Plan and Capital Expenditure Program.

**READ A FIRST TIME ON THE 12<sup>TH</sup> DAY OF MARCH, 2014**

**READ A SECOND TIME ON THE 12<sup>TH</sup> DAY OF MARCH, 2014**

**READ A THIRD TIME ON THE 12<sup>TH</sup> DAY OF MARCH, 2014**

**RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 27<sup>TH</sup> DAY OF MARCH, 2014**

Chair

Corporate Officer

**2014-2018 Financial Plan**  
**Consolidated Revenue**

**Bylaw 191**  
**Schedule A**

|                                         | <b>2014</b>       | <b>2015</b>       | <b>2016</b>       | <b>2017</b>       | <b>2018</b>       |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                         | <b>\$</b>         | <b>\$</b>         | <b>\$</b>         | <b>\$</b>         | <b>\$</b>         |
| <b>Sources of revenue</b>               |                   |                   |                   |                   |                   |
| Frontage and parcel taxes               | 13,733            | 13,733            | 13,733            | 11,324            | 11,324            |
| Property value tax requisition          | 7,737,124         | 8,903,681         | 8,757,328         | 8,993,550         | 9,347,507         |
| Grants in lieu of taxes                 | 127,227           | 127,227           | 127,227           | 127,227           | 127,227           |
| Conditional transfers                   | 614,162           | 2,759,056         | 1,432,867         | 2,413,933         | -                 |
| Unconditional transfers                 | 125,740           | 190,000           | 190,000           | 190,000           | 190,000           |
| Sales of services                       | 2,095,377         | 2,319,953         | 2,605,323         | 2,705,177         | 2,805,730         |
| Other revenue from own sources          | 792,229           | 804,394           | 815,153           | 822,852           | 830,915           |
| Proceeds from borrowing                 | -                 | 1,768,825         | 2,865,733         | 4,813,867         | -                 |
| Debt recoveries - member municipalities | 1,487,009         | 1,112,960         | 847,857           | 522,308           | 465,110           |
| Transfers from reserves                 | 614,842           | 145,290           | 74,000            | 14,000            | 32,000            |
| Transfers from surplus                  | 1,566,641         | 3,410             | 5,982             | 26,760            | 976               |
|                                         | <b>15,174,084</b> | <b>18,148,529</b> | <b>17,735,203</b> | <b>20,640,998</b> | <b>13,810,789</b> |

# 2014-2018 Financial Plan Consolidated Expense

## Bylaw 191 Schedule B

|                                                     | 2014<br>\$               | 2015<br>\$               | 2016<br>\$               | 2017<br>\$               | 2018<br>\$               |
|-----------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Expense by function</b>                          |                          |                          |                          |                          |                          |
| General government services                         |                          |                          |                          |                          |                          |
| Labour, materials, contracted supplies and services | 2,855,511                | 2,482,833                | 2,496,215                | 2,569,328                | 2,575,633                |
| Transfers to reserves                               | 61,000                   | 61,000                   | 61,000                   | 61,000                   | 61,000                   |
| Contribution to appropriated surplus                | 20,000                   | 26,000                   | 39,624                   | 20,624                   | 28,624                   |
|                                                     | <u>2,936,511</u>         | <u>2,569,833</u>         | <u>2,596,839</u>         | <u>2,650,952</u>         | <u>2,665,257</u>         |
| Protective services                                 |                          |                          |                          |                          |                          |
| Labour, materials, contracted supplies and services | 1,303,410                | 1,210,850                | 1,223,195                | 1,233,936                | 1,247,129                |
| Debt interest payments                              | 4,117                    | 3,786                    | 3,068                    | 1,961                    | 465                      |
| Debt principal payments                             | 42,263                   | 42,263                   | 42,263                   | 42,263                   | 11,263                   |
| Transfers to reserves                               | 52,978                   | 36,508                   | 35,836                   | 34,898                   | 62,367                   |
| Contribution to appropriated surplus                | 17,955                   | 4,763                    | 3,646                    | 2,847                    | 3,128                    |
|                                                     | <u>1,420,723</u>         | <u>1,298,170</u>         | <u>1,308,008</u>         | <u>1,315,905</u>         | <u>1,324,352</u>         |
| Environmental health services                       |                          |                          |                          |                          |                          |
| Labour, materials, contracted supplies and services | 1,244,388                | 1,357,113                | 1,430,350                | 1,540,254                | 1,646,174                |
| Debt interest payments                              | 7,010                    | 7,010                    | 100,233                  | 100,015                  | 100,015                  |
| Debt principal payments                             | 5,081                    | 5,081                    | 73,653                   | 67,407                   | 67,407                   |
| Transfers to reserves                               | 10,000                   | 68,500                   | 69,293                   | 68,973                   | 69,160                   |
| Contribution to appropriated surplus                | 19,482                   | 13,085                   | 7,312                    | 3,914                    | 4,886                    |
|                                                     | <u>1,285,961</u>         | <u>1,450,789</u>         | <u>1,680,841</u>         | <u>1,780,563</u>         | <u>1,887,642</u>         |
| Development services                                |                          |                          |                          |                          |                          |
| Labour, materials, contracted supplies and services | 709,273                  | 574,616                  | 561,375                  | 566,717                  | 574,266                  |
| 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>716,523</u>           | <u>581,866</u>           | <u>568,625</u>           | <u>573,967</u>           | <u>581,516</u>           |
| Parks, recreation and culture                       |                          |                          |                          |                          |                          |
| Labour, materials, contracted supplies and services | 5,616,704                | 5,642,696                | 5,609,789                | 5,663,522                | 5,702,865                |
| Debt interest payments                              | 16,559                   | 9,386                    | 20,358                   | 133,015                  | 323,597                  |
| Debt principal payments                             | 225,760                  | 225,760                  | 95,828                   | 192,064                  | 353,722                  |
| Transfers to reserves                               | 178,682                  | 236,194                  | 242,497                  | 235,191                  | 247,723                  |
| Contribution to appropriated surplus                | 8,201                    | 870                      | 865                      | 860                      | 855                      |
|                                                     | <u>6,045,906</u>         | <u>6,114,906</u>         | <u>5,969,337</u>         | <u>6,224,652</u>         | <u>6,628,762</u>         |
| Transportation and transit                          |                          |                          |                          |                          |                          |
| Labour, materials, contracted supplies and services | 186,455                  | 178,696                  | 173,992                  | 185,319                  | 180,987                  |
| Deficit prior year                                  | 1,468                    | -                        | -                        | -                        | -                        |
| Debt interest payments                              | 2,832                    | 2,832                    | 2,832                    | -                        | -                        |
| Debt principal payments                             | 1,186                    | 1,186                    | 1,186                    | -                        | -                        |
| Transfers to reserves                               | -                        | 2,520                    | 2,336                    | 6,181                    | 6,163                    |
|                                                     | <u>191,941</u>           | <u>185,234</u>           | <u>180,346</u>           | <u>191,500</u>           | <u>187,150</u>           |
| Debt payments for member municipalities             |                          |                          |                          |                          |                          |
| Debt interest payments                              | 571,656                  | 391,598                  | 334,723                  | 221,691                  | 200,724                  |
| Debt principal payments                             | 915,353                  | 721,362                  | 513,134                  | 300,617                  | 264,386                  |
|                                                     | <u>1,487,009</u>         | <u>1,112,960</u>         | <u>847,857</u>           | <u>522,308</u>           | <u>465,110</u>           |
| Capital expenses (Schedule C)                       | <u>1,089,510</u>         | <u>4,834,771</u>         | <u>4,583,350</u>         | <u>7,381,151</u>         | <u>71,000</u>            |
|                                                     | <u><b>15,174,084</b></u> | <u><b>18,148,529</b></u> | <u><b>17,735,203</b></u> | <u><b>20,640,998</b></u> | <u><b>13,810,789</b></u> |

**2014-2018 Financial Plan**  
**Capital Expense and Sources of Revenue**

Bylaw 191  
Schedule C

|                                    | 2014             | 2015             | 2016             | 2017             | 2018          |
|------------------------------------|------------------|------------------|------------------|------------------|---------------|
|                                    | \$               | \$               | \$               | \$               | \$            |
| <b>Capital sources of revenue</b>  |                  |                  |                  |                  |               |
| Conditional transfers              | 409,857          | 2,752,056        | 1,432,867        | 2,406,933        | -             |
| Proceeds from borrowing            | -                | 1,768,825        | 2,865,733        | 4,813,867        | -             |
| Transfers from operating fund      | 436,933          | 172,600          | 214,750          | 150,351          | 43,000        |
| Transfers from reserves            | 242,720          | 141,290          | 70,000           | 10,000           | 28,000        |
|                                    | <b>1,089,510</b> | <b>4,834,771</b> | <b>4,583,350</b> | <b>7,381,151</b> | <b>71,000</b> |
| <b>Capital expense by function</b> |                  |                  |                  |                  |               |
| General government services        | 25,000           | 25,000           | 85,000           | 25,000           | 53,000        |
| Protective services                | 35,000           | -                | -                | -                | -             |
| Environmental health services      | 335,000          | 4,165,861        | -                | -                | -             |
| Development services               | -                | -                | 8,000            | -                | -             |
| Parks, recreation and culture      | 694,510          | 643,910          | 4,490,350        | 7,356,151        | 18,000        |
|                                    | <b>1,089,510</b> | <b>4,834,771</b> | <b>4,583,350</b> | <b>7,381,151</b> | <b>71,000</b> |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 1 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 100   | <b>Member Municipality Administration</b>           |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -232,545     | -283,752     | -289,015     | -293,761     | -298,653     |
|       | Grants in lieu of taxes                             | -2,000       | -2,000       | -2,000       | -2,000       | -2,000       |
|       | Transfers from surplus                              | -30,199      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -264,744     | -285,752     | -291,015     | -295,761     | -300,653     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 264,744      | 285,752      | 290,391      | 295,137      | 300,029      |
|       | Contribution to appropriated surplus                | -            | -            | 624          | 624          | 624          |
|       | Operating Expense Total                             | 264,744      | 285,752      | 291,015      | 295,761      | 300,653      |
| 110   | <b>Administration and General Government</b>        |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -380,696     | -668,542     | -681,378     | -694,705     | -708,318     |
|       | Grants in lieu of taxes                             | -92,550      | -92,550      | -92,550      | -92,550      | -92,550      |
|       | Conditional transfers                               | -170,600     | -            | -            | -            | -            |
|       | Unconditional transfers                             | -125,740     | -190,000     | -190,000     | -190,000     | -190,000     |
|       | Other revenue from own sources                      | -682,011     | -697,280     | -705,060     | -712,759     | -720,822     |
|       | Transfers from surplus                              | -524,260     | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -1,975,857   | -1,648,372   | -1,668,988   | -1,690,014   | -1,711,690   |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 1,869,857    | 1,542,372    | 1,562,988    | 1,584,014    | 1,605,690    |
|       | 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                             | 1,975,857    | 1,648,372    | 1,668,988    | 1,690,014    | 1,711,690    |
|       | Capital Sources of Revenue                          |              |              |              |              |              |
|       | Transfers from operating fund                       | -25,000      | -25,000      | -25,000      | -25,000      | -25,000      |
|       | Transfers from reserves                             | -            | -            | -60,000      | -            | -28,000      |
|       | Capital Sources of Revenue Total                    | -25,000      | -25,000      | -85,000      | -25,000      | -53,000      |
|       | Capital Expense                                     |              |              |              |              |              |
|       | Capital expenditure                                 | 25,000       | 25,000       | 85,000       | 25,000       | 53,000       |
|       | Capital Expense Total                               | 25,000       | 25,000       | 85,000       | 25,000       | 53,000       |
| 120   | <b>Grant in Aid Area A</b>                          |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 2 of 18

| Func# | Function Description                                       | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 120   | Property value tax requisition                             | -4,778       | -9,255       | -9,255       | -9,256       | -9,258       |
|       | Transfers from surplus                                     | -7,571       | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -12,349      | -9,255       | -9,255       | -9,256       | -9,258       |
|       | Operating Expense                                          |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services        | 12,349       | 9,255        | 9,255        | 9,256        | 9,258        |
|       | Operating Expense Total                                    | 12,349       | 9,255        | 9,255        | 9,256        | 9,258        |
| 123   | <b>Grant In Aid Area D</b>                                 |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -50,767      | -50,932      | -50,946      | -50,961      | -50,962      |
|       | Transfers from surplus                                     | -159         | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -50,926      | -50,932      | -50,946      | -50,961      | -50,962      |
|       | Operating Expense                                          |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services        | 50,926       | 50,932       | 50,946       | 50,961       | 50,962       |
|       | Operating Expense Total                                    | 50,926       | 50,932       | 50,946       | 50,961       | 50,962       |
| 126   | <b>Grant In Aid Area B</b>                                 |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -25,000      | -25,545      | -25,553      | -25,561      | -25,560      |
|       | Transfers from surplus                                     | -42          | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -25,042      | -25,545      | -25,553      | -25,561      | -25,560      |
|       | Operating Expense                                          |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services        | 25,042       | 25,545       | 25,553       | 25,561       | 25,560       |
|       | Operating Expense Total                                    | 25,042       | 25,545       | 25,553       | 25,561       | 25,560       |
| 127   | <b>Grant In Aid Area C</b>                                 |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -13,586      | -15,000      | -15,000      | -15,000      | -15,000      |
|       | Transfers from surplus                                     | -16,927      | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -30,513      | -15,000      | -15,000      | -15,000      | -15,000      |
|       | Operating Expense                                          |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services        | 30,513       | 15,000       | 15,000       | 15,000       | 15,000       |
|       | Operating Expense Total                                    | 30,513       | 15,000       | 15,000       | 15,000       | 15,000       |
| 130   | <b>Electoral Areas Expenditure &amp; Election Services</b> |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -406,742     | -480,552     | -481,652     | -484,965     | -497,703     |
|       | Grants in lieu of taxes                                    | -600         | -600         | -600         | -600         | -600         |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 3 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 130   | Transfers from surplus                              | -70,000      | -            | -            | -25,000      | -            |
|       | Operating Revenue Total                             | -477,342     | -481,152     | -482,252     | -510,565     | -498,303     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 477,342      | 475,152      | 463,252      | 510,565      | 490,303      |
|       | Contribution to appropriated surplus                | -            | 6,000        | 19,000       | -            | 8,000        |
|       | Operating Expense Total                             | 477,342      | 481,152      | 482,252      | 510,565      | 498,303      |
| 150   | <b>Feasibility Studies - Regional</b>               |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -            | -25,325      | -25,330      | -25,334      | -25,331      |
|       | Conditional transfers                               | -6,305       | -            | -            | -            | -            |
|       | Transfers from surplus                              | -37,237      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -43,542      | -25,325      | -25,330      | -25,334      | -25,331      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 43,542       | 25,325       | 25,330       | 25,334       | 25,331       |
|       | Operating Expense Total                             | 43,542       | 25,325       | 25,330       | 25,334       | 25,331       |
| 151   | <b>Feasibility Studies - Electoral Area A</b>       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -            | -2,500       | -2,500       | -2,500       | -2,500       |
|       | Transfers from surplus                              | -6,305       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -6,305       | -2,500       | -2,500       | -2,500       | -2,500       |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 6,305        | 2,500        | 2,500        | 2,500        | 2,500        |
|       | Operating Expense Total                             | 6,305        | 2,500        | 2,500        | 2,500        | 2,500        |
| 154   | <b>Feasibility Studies - Electoral Area D</b>       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -            | -40,000      | -40,000      | -40,000      | -40,000      |
|       | Transfers from surplus                              | -40,012      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -40,012      | -40,000      | -40,000      | -40,000      | -40,000      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 40,012       | 40,000       | 40,000       | 40,000       | 40,000       |
|       | Operating Expense Total                             | 40,012       | 40,000       | 40,000       | 40,000       | 40,000       |
| 157   | <b>Feasibility Studies - Electoral Area B</b>       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -            | -2,500       | -2,500       | -2,500       | -2,500       |



2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 4 of 18

| Func# | Function Description                                     | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|----------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 157   | Transfers from surplus                                   | -19,026      | -            | -            | -            | -            |
|       | Operating Revenue Total                                  | -19,026      | -2,500       | -2,500       | -2,500       | -2,500       |
|       | Operating Expense                                        |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services      | 19,026       | 2,500        | 2,500        | 2,500        | 2,500        |
|       | Operating Expense Total                                  | 19,026       | 2,500        | 2,500        | 2,500        | 2,500        |
| 158   | <b>Feasibility Studies - Electoral Area C</b>            |              |              |              |              |              |
|       | Operating Revenue                                        |              |              |              |              |              |
|       | Property value tax requisition                           | -10,453      | -8,500       | -8,500       | -8,500       | -8,500       |
|       | Conditional transfers                                    | -2,400       | -            | -            | -            | -            |
|       | Transfers from surplus                                   | -3,000       | -            | -            | -            | -            |
|       | Operating Revenue Total                                  | -15,853      | -8,500       | -8,500       | -8,500       | -8,500       |
|       | Operating Expense                                        |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services      | 15,853       | 8,500        | 8,500        | 8,500        | 8,500        |
|       | Operating Expense Total                                  | 15,853       | 8,500        | 8,500        | 8,500        | 8,500        |
| 190   | <b>Member Municipality Debt</b>                          |              |              |              |              |              |
|       | Operating Revenue                                        |              |              |              |              |              |
|       | Debt recoveries - member municipalities                  | -1,487,009   | -1,112,960   | -847,857     | -522,308     | -465,110     |
|       | Operating Revenue Total                                  | -1,487,009   | -1,112,960   | -847,857     | -522,308     | -465,110     |
|       | Operating Expense                                        |              |              |              |              |              |
|       | Debt interest payments                                   | 571,656      | 391,598      | 334,723      | 221,691      | 200,724      |
|       | Debt principal payments                                  | 915,353      | 721,362      | 513,134      | 300,617      | 264,386      |
|       | Operating Expense Total                                  | 1,487,009    | 1,112,960    | 847,857      | 522,308      | 465,110      |
| 210   | <b>Campbell River Fire Protection Specified Area</b>     |              |              |              |              |              |
|       | Operating Revenue                                        |              |              |              |              |              |
|       | Property value tax requisition                           | -315,056     | -290,000     | -290,000     | -290,000     | -290,000     |
|       | Transfers from surplus                                   | -23,764      | -            | -            | -            | -            |
|       | Operating Revenue Total                                  | -338,820     | -290,000     | -290,000     | -290,000     | -290,000     |
|       | Operating Expense                                        |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services      | 338,820      | 290,000      | 290,000      | 290,000      | 290,000      |
|       | Operating Expense Total                                  | 338,820      | 290,000      | 290,000      | 290,000      | 290,000      |
| 245   | <b>Sayward Valley Fire Protection Local Service Area</b> |              |              |              |              |              |
|       | Operating Revenue                                        |              |              |              |              |              |
|       | Property value tax requisition                           | -57,849      | -85,000      | -85,000      | -85,000      | -85,000      |
|       | Other revenue from own sources                           | -584         | -596         | -608         | -608         | -608         |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 5 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 245   | Transfers from surplus                              | -57,151      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -115,584     | -85,596      | -85,608      | -85,608      | -85,608      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 68,406       | 69,459       | 70,513       | 70,527       | 70,542       |
|       | Transfers to reserves                               | 45,978       | 14,637       | 13,395       | 13,381       | 13,366       |
|       | Contribution to appropriated surplus                | 1,200        | 1,500        | 1,700        | 1,700        | 1,700        |
|       | Operating Expense Total                             | 115,584      | 85,596       | 85,608       | 85,608       | 85,608       |
| 250   | <b>South Cortes Island Fire Local Service Area</b>  |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -180,000     | -185,000     | -185,000     | -185,000     | -180,000     |
|       | Sales of services                                   | -4,500       | -4,500       | -4,500       | -4,500       | -4,500       |
|       | Transfers from surplus                              | -21,329      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -205,829     | -189,500     | -189,500     | -189,500     | -184,500     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 158,449      | 127,580      | 127,728      | 127,759      | 127,771      |
|       | Debt interest payments                              | 4,117        | 3,786        | 3,068        | 1,961        | 465          |
|       | Debt principal payments                             | 42,263       | 42,263       | 42,263       | 42,263       | 11,263       |
|       | Transfers to reserves                               | 1,000        | 15,871       | 16,441       | 17,517       | 45,001       |
|       | Operating Expense Total                             | 205,829      | 189,500      | 189,500      | 189,500      | 184,500      |
|       | 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   | <b>North Quadra Island Assistance Response</b>      |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -252         | -500         | -500         | -500         | -500         |
|       | Transfers from surplus                              | -241         | -            | -            | -            | -            |
|       | 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          |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 6 of 18

| Func# | Function Description                                          | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|---------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 271   | <b>EA A Kyuquot Nookta Emergency Program Extended Service</b> |              |              |              |              |              |
|       | Operating Revenue                                             |              |              |              |              |              |
|       | Property value tax requisition                                | -1,000       | -1,000       | -1,000       | -1,000       | -1,000       |
|       | Transfers from surplus                                        | -2,364       | -            | -            | -            | -            |
|       | Operating Revenue Total                                       | -3,364       | -1,000       | -1,000       | -1,000       | -1,000       |
|       | Operating Expense                                             |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services           | 3,364        | 1,000        | 1,000        | 1,000        | 1,000        |
|       | Operating Expense Total                                       | 3,364        | 1,000        | 1,000        | 1,000        | 1,000        |
| 272   | <b>Strathcona Emergency Program</b>                           |              |              |              |              |              |
|       | Operating Revenue                                             |              |              |              |              |              |
|       | Property value tax requisition                                | -145,000     | -160,000     | -160,000     | -160,000     | -162,000     |
|       | Transfers from surplus                                        | -20,000      | -            | -            | -            | -            |
|       | Operating Revenue Total                                       | -165,000     | -160,000     | -160,000     | -160,000     | -162,000     |
|       | Operating Expense                                             |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services           | 163,245      | 156,737      | 158,054      | 158,853      | 160,572      |
|       | Contribution to appropriated surplus                          | 1,755        | 3,263        | 1,946        | 1,147        | 1,428        |
|       | Operating Expense Total                                       | 165,000      | 160,000      | 160,000      | 160,000      | 162,000      |
| 275   | <b>911 Answering Service</b>                                  |              |              |              |              |              |
|       | Operating Revenue                                             |              |              |              |              |              |
|       | Property value tax requisition                                | -370,414     | -380,159     | -387,757     | -395,507     | -403,413     |
|       | Transfers from surplus                                        | -10,828      | -            | -            | -            | -            |
|       | Operating Revenue Total                                       | -381,242     | -380,159     | -387,757     | -395,507     | -403,413     |
|       | Operating Expense                                             |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services           | 381,242      | 380,159      | 387,757      | 395,507      | 403,413      |
|       | Operating Expense Total                                       | 381,242      | 380,159      | 387,757      | 395,507      | 403,413      |
| 285   | <b>Building Inspection</b>                                    |              |              |              |              |              |
|       | Operating Revenue                                             |              |              |              |              |              |
|       | Property value tax requisition                                | -76,649      | -107,447     | -109,507     | -109,620     | -113,127     |
|       | 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                                | -28,940      | -23,800      | -23,800      | -23,800      | -23,800      |
|       | Transfers from surplus                                        | -41,000      | -            | -            | -            | -            |
|       | Operating Revenue Total                                       | -149,099     | -133,757     | -135,817     | -135,930     | -139,437     |
|       | Operating Expense                                             |              |              |              |              |              |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 7 of 18

| Func# | Function Description                                       | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 285   | Labour, materials, contracted supplies and services        | 128,099      | 127,757      | 129,817      | 131,930      | 135,437      |
|       | Transfers to reserves                                      | 6,000        | 6,000        | 6,000        | 4,000        | 4,000        |
|       | Contribution to appropriated surplus                       | 15,000       | -            | -            | -            | -            |
|       | Operating Expense Total                                    | 149,099      | 133,757      | 135,817      | 135,930      | 139,437      |
| 290   | <b>Electoral Area D Animal Control</b>                     |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -41,263      | -55,640      | -55,808      | -55,842      | -55,876      |
|       | Transfers from surplus                                     | -14,347      | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -55,610      | -55,640      | -55,808      | -55,842      | -55,876      |
|       | Operating Expense                                          |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services        | 55,610       | 55,640       | 55,808       | 55,842       | 55,876       |
|       | Operating Expense Total                                    | 55,610       | 55,640       | 55,808       | 55,842       | 55,876       |
| 295   | <b>Noise Control</b>                                       |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -            | -1,000       | -1,000       | -1,000       | -1,000       |
|       | Transfers from surplus                                     | -4,664       | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -4,664       | -1,000       | -1,000       | -1,000       | -1,000       |
|       | Operating Expense                                          |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services        | 4,664        | 1,000        | 1,000        | 1,000        | 1,000        |
|       | Operating Expense Total                                    | 4,664        | 1,000        | 1,000        | 1,000        | 1,000        |
| 297   | <b>Soil Deposit &amp; Removal Control Extended Service</b> |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -251         | -253         | -253         | -253         | -253         |
|       | Transfers from surplus                                     | -2           | -            | -            | -            | -            |
|       | 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   | <b>Unightly Premises Extended Service</b>                  |              |              |              |              |              |
|       | Operating Revenue                                          |              |              |              |              |              |
|       | Property value tax requisition                             | -265         | -765         | -765         | -765         | -765         |
|       | Transfers from surplus                                     | -500         | -            | -            | -            | -            |
|       | Operating Revenue Total                                    | -765         | -765         | -765         | -765         | -765         |
|       | Operating Expense                                          |              |              |              |              |              |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 8 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 298   | Labour, materials, contracted supplies and services | 765          | 765          | 765          | 765          | 765          |
|       | Operating Expense Total                             | 765          | 765          | 765          | 765          | 765          |
| 318   | <b>Craig Road Water</b>                             |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Frontage and parcel taxes                           | -11,324      | -11,324      | -11,324      | -11,324      | -11,324      |
|       | Sales of services                                   | -6,545       | -9,605       | -10,525      | -12,004      | -13,450      |
|       | Transfers from surplus                              | -1,174       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -19,043      | -20,929      | -21,849      | -23,328      | -24,774      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 7,819        | 9,705        | 10,625       | 12,104       | 13,550       |
|       | 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                             | 19,043       | 20,929       | 21,849       | 23,328       | 24,774       |
| 319   | <b>Electoral Area D Water</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -381,000     | -381,000     | -381,000     | -381,000     | -381,000     |
|       | Sales of services                                   | -456,340     | -652,718     | -671,545     | -769,711     | -859,075     |
|       | Transfers from surplus                              | -48,000      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -885,340     | -1,033,718   | -1,052,545   | -1,150,711   | -1,240,075   |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 870,303      | 974,970      | 999,800      | 1,100,711    | 1,190,075    |
|       | Transfers to reserves                               | 10,000       | 50,000       | 50,000       | 50,000       | 50,000       |
|       | Contribution to appropriated surplus                | 5,037        | 8,748        | 2,745        | -            | -            |
|       | Operating Expense Total                             | 885,340      | 1,033,718    | 1,052,545    | 1,150,711    | 1,240,075    |
|       | 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   | <b>Walters Cove Water Supply Local Service Area</b> |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Frontage and parcel taxes                           | -2,409       | -2,409       | -2,409       | -            | -            |
|       | Transfers from surplus                              | -665         | -            | -4,709       | -            | -            |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 9 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 322   | Operating Revenue Total                             | -3,074       | -2,409       | -7,118       | -            | -            |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 656          | 656          | 654          | -            | -            |
|       | Debt interest payments                              | 435          | 435          | 218          | -            | -            |
|       | Debt principal payments                             | 432          | 432          | 6,246        | -            | -            |
|       | Contribution to appropriated surplus                | 1,551        | 886          | -            | -            | -            |
|       | Operating Expense Total                             | 3,074        | 2,409        | 7,118        | -            | -            |
| 331   | <b>Quathiaski Cove Sewer</b>                        |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Sales of services                                   | -88,520      | -134,088     | -134,293     | -134,502     | -140,360     |
|       | Other revenue from own sources                      | -375         | -375         | -375         | -375         | -375         |
|       | Transfers from surplus                              | -31,500      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -120,395     | -134,463     | -134,668     | -134,877     | -140,735     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 120,395      | 115,963      | 124,668      | 124,877      | 130,735      |
|       | Transfers to reserves                               | -            | 18,500       | 10,000       | 10,000       | 10,000       |
|       | Operating Expense Total                             | 120,395      | 134,463      | 134,668      | 134,877      | 140,735      |
| 333   | <b>Northern Area D Sewerage Service</b>             |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Sales of services                                   | -            | -            | -199,000     | -199,000     | -199,000     |
|       | Operating Revenue Total                             | -            | -            | -199,000     | -199,000     | -199,000     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | -            | -            | 33,509       | 33,829       | 33,642       |
|       | Debt interest payments                              | -            | -            | 93,440       | 93,440       | 93,440       |
|       | Debt principal payments                             | -            | -            | 62,758       | 62,758       | 62,758       |
|       | Transfers to reserves                               | -            | -            | 9,293        | 8,973        | 9,160        |
|       | Operating Expense Total                             | -            | -            | 199,000      | 199,000      | 199,000      |
|       | 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    | -            | -            | -            |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 10 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 340   | <b>Liquid Waste</b>                                 |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -13,500      | -18,500      | -15,000      | -15,000      | -16,000      |
|       | Transfers from surplus                              | -15,000      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -28,500      | -18,500      | -15,000      | -15,000      | -16,000      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 26,836       | 18,500       | 14,042       | 14,208       | 14,223       |
|       | Contribution to appropriated surplus                | 1,664        | -            | 958          | 792          | 1,777        |
|       | Operating Expense Total                             | 28,500       | 18,500       | 15,000       | 15,000       | 16,000       |
| 364   | <b>Area A Kyuquot Nookta Solid Waste Disposal</b>   |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -18,750      | -21,000      | -21,000      | -21,000      | -21,000      |
|       | Transfers from surplus                              | -5,000       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -23,750      | -21,000      | -21,000      | -21,000      | -21,000      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 17,478       | 17,549       | 17,710       | 17,878       | 17,891       |
|       | Contribution to appropriated surplus                | 6,272        | 3,451        | 3,290        | 3,122        | 3,109        |
|       | Operating Expense Total                             | 23,750       | 21,000       | 21,000       | 21,000       | 21,000       |
| 368   | <b>Sayward and Area A Sayward Refuse Disposal</b>   |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -10,206      | -15,882      | -18,149      | -20,607      | -23,062      |
|       | Other revenue from own sources                      | -13,800      | -13,800      | -13,800      | -13,800      | -13,800      |
|       | Transfers from surplus                              | -4,500       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -28,506      | -29,682      | -31,949      | -34,407      | -36,862      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 28,506       | 29,682       | 31,949       | 34,407       | 36,862       |
|       | Operating Expense Total                             | 28,506       | 29,682       | 31,949       | 34,407       | 36,862       |
| 370   | <b>Solid Waste Local Service - Sayward Valley</b>   |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Sales of services                                   | -43,000      | -47,130      | -51,175      | -51,175      | -55,060      |
|       | Other revenue from own sources                      | -8,800       | -8,800       | -8,800       | -8,800       | -8,800       |
|       | Transfers from surplus                              | -5,000       | -3,026       | -1,273       | -1,591       | -            |
|       | Operating Revenue Total                             | -56,800      | -58,956      | -61,248      | -61,566      | -63,860      |
|       | Operating Expense                                   |              |              |              |              |              |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 11 of 18

| Func# | Function Description                                             | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 370   | Labour, materials, contracted supplies and services              | 56,800       | 58,956       | 61,248       | 61,566       | 63,860       |
|       | Operating Expense Total                                          | 56,800       | 58,956       | 61,248       | 61,566       | 63,860       |
| 374   | <b>Electoral Area "B" Refuse Disposal Grounds Specified Area</b> |              |              |              |              |              |
|       | Operating Revenue                                                |              |              |              |              |              |
|       | Property value tax requisition                                   | -40,071      | -47,396      | -51,429      | -55,470      | -59,325      |
|       | Other revenue from own sources                                   | -10,000      | -12,000      | -12,000      | -12,000      | -12,000      |
|       | Transfers from surplus                                           | -4,000       | -            | -            | -            | -            |
|       | Operating Revenue Total                                          | -54,071      | -59,396      | -63,429      | -67,470      | -71,325      |
|       | Operating Expense                                                |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services              | 54,071       | 59,396       | 63,429       | 67,470       | 71,325       |
|       | Operating Expense Total                                          | 54,071       | 59,396       | 63,429       | 67,470       | 71,325       |
| 376   | <b>Cortes Island Refuse Collection</b>                           |              |              |              |              |              |
|       | Operating Revenue                                                |              |              |              |              |              |
|       | Sales of services                                                | -61,482      | -71,352      | -73,035      | -73,035      | -73,035      |
|       | Transfers from surplus                                           | -5,000       | -384         | -            | -169         | -976         |
|       | Operating Revenue Total                                          | -66,482      | -71,736      | -73,035      | -73,204      | -74,011      |
|       | Operating Expense                                                |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services              | 61,524       | 71,736       | 72,716       | 73,204       | 74,011       |
|       | Contribution to appropriated surplus                             | 4,958        | -            | 319          | -            | -            |
|       | Operating Expense Total                                          | 66,482       | 71,736       | 73,035       | 73,204       | 74,011       |
| 500   | <b>Planning</b>                                                  |              |              |              |              |              |
|       | Operating Revenue                                                |              |              |              |              |              |
|       | Property value tax requisition                                   | -449,437     | -522,780     | -517,534     | -514,871     | -522,423     |
|       | Grants in lieu of taxes                                          | -1,100       | -1,100       | -1,100       | -1,100       | -1,100       |
|       | Conditional transfers                                            | -25,000      | -            | -            | -            | -            |
|       | Other revenue from own sources                                   | -38,600      | -38,600      | -38,600      | -38,600      | -38,600      |
|       | Transfers from surplus                                           | -135,000     | -            | -            | -            | -            |
|       | Operating Revenue Total                                          | -649,137     | -562,480     | -557,234     | -554,571     | -562,123     |
|       | Operating Expense                                                |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services              | 644,137      | 557,480      | 544,234      | 549,571      | 557,123      |
|       | Transfers to capital fund                                        | -            | -            | 8,000        | -            | -            |
|       | Transfers to reserves                                            | 5,000        | 5,000        | 5,000        | 5,000        | 5,000        |
|       | Operating Expense Total                                          | 649,137      | 562,480      | 557,234      | 554,571      | 562,123      |
|       | Capital Sources of Revenue                                       |              |              |              |              |              |



2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 12 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 500   | Transfers from operating fund                       | -            | -            | -8,000       | -            | -            |
|       | Capital Sources of Revenue Total                    | -            | -            | -8,000       | -            | -            |
|       | Capital Expense                                     |              |              |              |              |              |
|       | Capital expenditure                                 | -            | -            | 8,000        | -            | -            |
|       | Capital Expense Total                               | -            | -            | 8,000        | -            | -            |
| 510   | <b>Planning (Non Part 26)</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -18,508      | -301         | -302         | -303         | -304         |
|       | Transfers from surplus                              | -14,292      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -32,800      | -301         | -302         | -303         | -304         |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 32,800       | 301          | 302          | 303          | 304          |
|       | Operating Expense Total                             | 32,800       | 301          | 302          | 303          | 304          |
| 533   | <b>House Numbering Area D</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -438         | -441         | -442         | -443         | -442         |
|       | Transfers from surplus                              | -3           | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -441         | -441         | -442         | -443         | -442         |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 441          | 441          | 442          | 443          | 442          |
|       | Operating Expense Total                             | 441          | 441          | 442          | 443          | 442          |
| 534   | <b>House Numbering Area A Sayward</b>               |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -207         | -214         | -215         | -216         | -215         |
|       | Transfers from surplus                              | -7           | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -214         | -214         | -215         | -216         | -215         |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 214          | 214          | 215          | 216          | 215          |
|       | Operating Expense Total                             | 214          | 214          | 215          | 216          | 215          |
| 535   | <b>House Numbering Area B</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -340         | -340         | -341         | -342         | -341         |
|       | Operating Revenue Total                             | -340         | -340         | -341         | -342         | -341         |
|       | Operating Expense                                   |              |              |              |              |              |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 13 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 535   | Labour, materials, contracted supplies and services | 340          | 340          | 341          | 342          | 341          |
|       | Operating Expense Total                             | 340          | 340          | 341          | 342          | 341          |
| 536   | <b>House Numbering Area C</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -336         | -340         | -341         | -342         | -341         |
|       | Transfers from surplus                              | -4           | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -340         | -340         | -341         | -342         | -341         |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 340          | 340          | 341          | 342          | 341          |
|       | Operating Expense Total                             | 340          | 340          | 341          | 342          | 341          |
| 554   | <b>Economic Development - Area A Sayward</b>        |              |              |              |              |              |
|       | 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 surplus                              | -199         | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -2,749       | -2,750       | -2,750       | -2,750       | -2,750       |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 499          | 500          | 500          | 500          | 500          |
|       | Contribution to appropriated surplus                | 2,250        | 2,250        | 2,250        | 2,250        | 2,250        |
|       | Operating Expense Total                             | 2,749        | 2,750        | 2,750        | 2,750        | 2,750        |
| 555   | <b>Economic Development - Area 'C'</b>              |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -25,000      | -15,000      | -15,000      | -15,000      | -15,000      |
|       | Transfers from surplus                              | -5,502       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -30,502      | -15,000      | -15,000      | -15,000      | -15,000      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 30,502       | 15,000       | 15,000       | 15,000       | 15,000       |
|       | Operating Expense Total                             | 30,502       | 15,000       | 15,000       | 15,000       | 15,000       |
| 614   | <b>Community Parks Area D</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | 194,973      | -226,955     | -234,794     | -216,125     | -224,742     |
|       | Transfers from reserves                             | -350,000     | -            | -            | -            | -            |
|       | Transfers from surplus                              | -38,357      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -193,384     | -226,955     | -234,794     | -216,125     | -224,742     |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 14 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 614   | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 183,384      | 196,755      | 204,594      | 185,925      | 194,542      |
|       | Transfers to reserves                               | 10,000       | 30,200       | 30,200       | 30,200       | 30,200       |
|       | Operating Expense Total                             | 193,384      | 226,955      | 234,794      | 216,125      | 224,742      |
|       | Capital Sources of Revenue                          |              |              |              |              |              |
|       | Conditional transfers                               | -53,840      | -            | -            | -            | -            |
|       | Transfers from reserves                             | -60,000      | -141,290     | -            | -            | -            |
|       | Capital Sources of Revenue Total                    | -113,840     | -141,290     | -            | -            | -            |
|       | Capital Expense                                     |              |              |              |              |              |
|       | Capital expenditure                                 | 113,840      | 141,290      | -            | -            | -            |
|       | Capital Expense Total                               | 113,840      | 141,290      | -            | -            | -            |
| 617   | <b>Community Parks Area B</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -145,000     | -150,000     | -150,000     | -150,000     | -150,000     |
|       | Transfers from reserves                             | -4,000       | -4,000       | -4,000       | -4,000       | -4,000       |
|       | Transfers from surplus                              | -30,000      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -179,000     | -154,000     | -154,000     | -154,000     | -154,000     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 147,151      | 140,295      | 121,857      | 124,726      | 124,209      |
|       | Transfers to reserves                               | 31,849       | 13,705       | 32,143       | 29,274       | 29,791       |
|       | Operating Expense Total                             | 179,000      | 154,000      | 154,000      | 154,000      | 154,000      |
| 618   | <b>Community Parks Area C</b>                       |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -145,000     | -180,000     | -180,000     | -180,000     | -180,000     |
|       | Other revenue from own sources                      | -2,611       | -2,611       | -2,663       | -2,663       | -2,663       |
|       | Transfers from reserves                             | -18,122      | -            | -            | -            | -            |
|       | Transfers from surplus                              | -40,000      | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -205,733     | -182,611     | -182,663     | -182,663     | -182,663     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 183,977      | 147,895      | 152,509      | 156,946      | 144,931      |
|       | Transfers to reserves                               | 21,756       | 34,716       | 30,154       | 25,717       | 37,732       |
|       | Operating Expense Total                             | 205,733      | 182,611      | 182,663      | 182,663      | 182,663      |
|       | Capital Sources of Revenue                          |              |              |              |              |              |
|       | Transfers from reserves                             | -102,720     | -            | -            | -            | -            |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 15 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 618   | Capital Sources of Revenue Total                    | -102,720     | -            | -            | -            | -            |
|       | Capital Expense                                     |              |              |              |              |              |
|       | Capital expenditure                                 | 102,720      | -            | -            | -            | -            |
|       | Capital Expense Total                               | 102,720      | -            | -            | -            | -            |
| 630   | <b>Vancouver Island Regional Library</b>            |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -453,363     | -482,260     | -504,272     | -527,440     | -552,780     |
|       | Transfers from surplus                              | -1,551       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -454,914     | -482,260     | -504,272     | -527,440     | -552,780     |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 454,914      | 482,260      | 504,272      | 527,440      | 552,780      |
|       | Operating Expense Total                             | 454,914      | 482,260      | 504,272      | 527,440      | 552,780      |
| 640   | <b>Strathcona Gardens</b>                           |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -3,615,151   | -3,624,696   | -3,389,431   | -3,580,397   | -3,839,702   |
|       | Grants in lieu of taxes                             | -30,567      | -30,567      | -30,567      | -30,567      | -30,567      |
|       | Sales of services                                   | -1,432,490   | -1,398,060   | -1,458,750   | -1,458,750   | -1,458,750   |
|       | Other revenue from own sources                      | -3,922       | -3,922       | -6,837       | -6,837       | -6,837       |
|       | Transfers from surplus                              | -180,000     | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -5,262,130   | -5,057,245   | -4,885,585   | -5,076,551   | -5,335,856   |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 4,507,878    | 4,529,499    | 4,482,157    | 4,520,629    | 4,535,045    |
|       | Debt interest payments                              | 16,559       | 9,386        | 5,918        | 118,575      | 309,157      |
|       | Debt principal payments                             | 225,760      | 225,760      | 65,760       | 161,996      | 323,654      |
|       | Transfers to capital fund                           | 411,933      | 142,600      | 181,750      | 125,351      | 18,000       |
|       | Transfers to reserves                               | 100,000      | 150,000      | 150,000      | 150,000      | 150,000      |
|       | Operating Expense Total                             | 5,262,130    | 5,057,245    | 4,885,585    | 5,076,551    | 5,335,856    |
|       | Capital Sources of Revenue                          |              |              |              |              |              |
|       | Conditional transfers                               | -21,017      | -            | -1,432,867   | -2,406,933   | -            |
|       | Transfers from operating fund                       | -411,933     | -142,600     | -181,750     | -125,351     | -18,000      |
|       | Transfers from reserves                             | -45,000      | -            | -            | -            | -            |
|       | Proceeds from borrowing                             | -            | -            | -2,865,733   | -4,813,867   | -            |
|       | Capital Sources of Revenue Total                    | -477,950     | -142,600     | -4,480,350   | -7,346,151   | -18,000      |
|       | Capital Expense                                     |              |              |              |              |              |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 16 of 18

| Func# | Function Description                                                     | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|--------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 640   | Capital expenditure                                                      | 477,950      | 142,600      | 4,480,350    | 7,346,151    | 18,000       |
|       | Capital Expense Total                                                    | 477,950      | 142,600      | 4,480,350    | 7,346,151    | 18,000       |
| 677   | <b>Kyuquot Community Hall</b>                                            |              |              |              |              |              |
|       | Operating Revenue                                                        |              |              |              |              |              |
|       | Property value tax requisition                                           | -100         | -495         | -495         | -495         | -495         |
|       | Transfers from surplus                                                   | -284         | -            | -            | -            | -            |
|       | Operating Revenue Total                                                  | -384         | -495         | -495         | -495         | -495         |
|       | Operating Expense                                                        |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services                      | 384          | 495          | 495          | 495          | 495          |
|       | Operating Expense Total                                                  | 384          | 495          | 495          | 495          | 495          |
| 680   | <b>Sayward Valley Recreation &amp; Community Hall Local Service Area</b> |              |              |              |              |              |
|       | Operating Revenue                                                        |              |              |              |              |              |
|       | Property value tax requisition                                           | -20,000      | -25,000      | -25,000      | -25,000      | -25,000      |
|       | Transfers from surplus                                                   | -12,326      | -            | -            | -            | -            |
|       | Operating Revenue Total                                                  | -32,326      | -25,000      | -25,000      | -25,000      | -25,000      |
|       | Operating Expense                                                        |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services                      | 24,125       | 24,130       | 24,135       | 24,140       | 24,145       |
|       | Contribution to appropriated surplus                                     | 8,201        | 870          | 865          | 860          | 855          |
|       | Operating Expense Total                                                  | 32,326       | 25,000       | 25,000       | 25,000       | 25,000       |
| 685   | <b>Quadra Island Community Hall Subsidy Local Service Area</b>           |              |              |              |              |              |
|       | Operating Revenue                                                        |              |              |              |              |              |
|       | Property value tax requisition                                           | -116,500     | -131,000     | -161,338     | -164,789     | -168,286     |
|       | Grants in lieu of taxes                                                  | -400         | -400         | -400         | -400         | -400         |
|       | Transfers from surplus                                                   | -8,751       | -            | -            | -            | -            |
|       | Operating Revenue Total                                                  | -125,651     | -131,400     | -161,738     | -165,189     | -168,686     |
|       | Operating Expense                                                        |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services                      | 110,574      | 118,827      | 117,230      | 120,681      | 124,178      |
|       | Debt interest payments                                                   | -            | -            | 14,440       | 14,440       | 14,440       |
|       | Debt principal payments                                                  | -            | -            | 30,068       | 30,068       | 30,068       |
|       | Transfers to capital fund                                                | -            | 5,000        | -            | -            | -            |
|       | Transfers to reserves                                                    | 15,077       | 7,573        | -            | -            | -            |
|       | Operating Expense Total                                                  | 125,651      | 131,400      | 161,738      | 165,189      | 168,686      |
|       | Capital Sources of Revenue                                               |              |              |              |              |              |
|       | Transfers from operating fund                                            | -            | -5,000       | -            | -            | -            |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 17 of 18

| Func# | Function Description                                | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 685   | 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   | <b>Heritage Conservation - Area B</b>               |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -            | -1,270       | -1,270       | -1,270       | -1,270       |
|       | Transfers from surplus                              | -1,960       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -1,960       | -1,270       | -1,270       | -1,270       | -1,270       |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 1,960        | 1,270        | 1,270        | 1,270        | 1,270        |
|       | Operating Expense Total                             | 1,960        | 1,270        | 1,270        | 1,270        | 1,270        |
| 698   | <b>Heritage Conservation - Area C</b>               |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -            | -1,270       | -1,270       | -1,270       | -1,270       |
|       | Transfers from surplus                              | -2,357       | -            | -            | -            | -            |
|       | Operating Revenue Total                             | -2,357       | -1,270       | -1,270       | -1,270       | -1,270       |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 2,357        | 1,270        | 1,270        | 1,270        | 1,270        |
|       | Operating Expense Total                             | 2,357        | 1,270        | 1,270        | 1,270        | 1,270        |
| 750   | <b>Electoral Area D Street Lighting Service</b>     |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -28,820      | -29,154      | -29,764      | -30,365      | -30,983      |
|       | Other revenue from own sources                      | -336         | -360         | -360         | -360         | -360         |
|       | Operating Revenue Total                             | -29,156      | -29,514      | -30,124      | -30,725      | -31,343      |
|       | Operating Expense                                   |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services | 28,922       | 29,514       | 30,124       | 30,725       | 31,343       |
|       | Deficit prior year                                  | 234          | -            | -            | -            | -            |
|       | Operating Expense Total                             | 29,156       | 29,514       | 30,124       | 30,725       | 31,343       |
| 770   | <b>Electoral Area C Street Lighting Service</b>     |              |              |              |              |              |
|       | Operating Revenue                                   |              |              |              |              |              |
|       | Property value tax requisition                      | -7,327       | -6,407       | -6,553       | -6,695       | -6,819       |

2014-2018 Financial Plan  
Revenue and Expense by Service

Bylaw 191  
Schedule D  
Page 18 of 18

| Func# | Function Description                                   | 2014<br>(\$) | 2015<br>(\$) | 2016<br>(\$) | 2017<br>(\$) | 2018<br>(\$) |
|-------|--------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 770   | Operating Revenue Total                                | -7,327       | -6,407       | -6,553       | -6,695       | -6,819       |
|       | Operating Expense                                      |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services    | 6,093        | 6,407        | 6,553        | 6,695        | 6,819        |
|       | Deficit prior year                                     | 1,234        | -            | -            | -            | -            |
|       | Operating Expense Total                                | 7,327        | 6,407        | 6,553        | 6,695        | 6,819        |
| 785   | <b>Transit - Area D</b>                                |              |              |              |              |              |
|       | Operating Revenue                                      |              |              |              |              |              |
|       | Property value tax requisition                         | -112,177     | -124,313     | -125,669     | -129,080     | -130,988     |
|       | Conditional transfers                                  | -            | -7,000       | -            | -7,000       | -            |
|       | Transfers from surplus                                 | -19,281      | -            | -            | -            | -            |
|       | Operating Revenue Total                                | -131,458     | -131,313     | -125,669     | -136,080     | -130,988     |
|       | Operating Expense                                      |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services    | 131,458      | 131,313      | 125,669      | 136,080      | 130,988      |
|       | Operating Expense Total                                | 131,458      | 131,313      | 125,669      | 136,080      | 130,988      |
| 790   | <b>Oyster River Bank Protection Local Service Area</b> |              |              |              |              |              |
|       | Operating Revenue                                      |              |              |              |              |              |
|       | Property value tax requisition                         | -18,000      | -18,000      | -18,000      | -18,000      | -18,000      |
|       | Transfers from surplus                                 | -6,000       | -            | -            | -            | -            |
|       | Operating Revenue Total                                | -24,000      | -18,000      | -18,000      | -18,000      | -18,000      |
|       | Operating Expense                                      |              |              |              |              |              |
|       | Labour, materials, contracted supplies and services    | 19,982       | 11,462       | 11,646       | 11,819       | 11,837       |
|       | Debt interest payments                                 | 2,832        | 2,832        | 2,832        | -            | -            |
|       | Debt principal payments                                | 1,186        | 1,186        | 1,186        | -            | -            |
|       | Transfers to reserves                                  | -            | 2,520        | 2,336        | 6,181        | 6,163        |
|       | Operating Expense Total                                | 24,000       | 18,000       | 18,000       | 18,000       | 18,000       |