



BYLAW NO. 214

A BYLAW TO AMEND THE 2014 TO 2018 FINANCIAL PLAN AND CAPITAL EXPENDITURE PROGRAM

WHEREAS the Strathcona Regional District has, by Bylaw No. 191, adopted a financial plan for the 5 year period starting January 1, 2014 and ending December 31, 2018;

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

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

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

Amendments

1. Schedule A (*Consolidated Revenues*), Schedule B (*Consolidated Expenses*), Schedule C (*Capital Expenses and Sources of Revenue*) and Schedule D (*Revenues and Expenses by Service*) to Bylaw No. 191 are repealed and the attached Schedule A (*Consolidated Revenues*), Schedule B (*Consolidated Expenses*), Schedule C (*Capital Expenses and Sources of Revenue*) and Schedule D (*Revenues and Expenses by Service*) are substituted therefor.

Citation

2. This bylaw may be cited for all purposes as Bylaw No. 214, being 2014 to 2018 Financial Plan and Capital Expenditure Program Bylaw, Amendment No. 1.

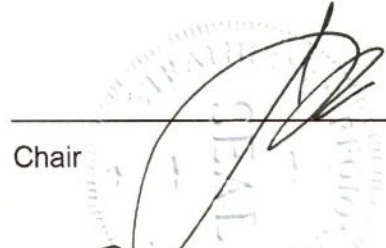
READ A FIRST TIME ON THE 8TH DAY OF OCTOBER, 2014

READ A SECOND TIME ON THE 8TH DAY OF OCTOBER, 2014

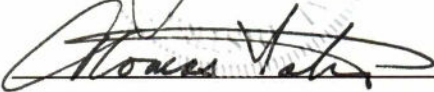
READ A THIRD TIME ON THE 8TH DAY OF OCTOBER, 2014

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 8TH DAY OF OCTOBER, 2014

Chair



Corporate Officer



2014-2018 Financial Plan
Consolidated Revenue

Bylaw 214
Schedule A

	2014	2015	2016	2017	2018
	\$	\$	\$	\$	\$
Sources of revenue					
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	682,162	3,111,056	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	863,659	804,394	815,153	822,852	830,915
Proceeds from borrowing	254,473	2,066,825	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	1,186,369	145,290	74,000	14,000	32,000
Transfers from accumulated surplus	1,566,641	3,410	5,982	26,760	976
	16,139,514	18,798,529	17,735,203	20,640,998	13,810,789

2014-2018 Financial Plan Consolidated Expense

Bylaw 214 Schedule B

	2014	2015	2016	2017	2018
	\$	\$	\$	\$	\$
Expense by function					
General government services					
Labour, materials, contracted supplies and services	2,885,511	2,482,833	2,496,215	2,569,328	2,575,633
Transfers to reserves	72,430	61,000	61,000	61,000	61,000
Contribution to appropriated surplus	20,000	26,000	39,624	20,624	28,624
	2,977,941	2,569,833	2,596,839	2,650,952	2,665,257
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
	1,420,723	1,298,170	1,308,008	1,315,905	1,324,352
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
	1,285,961	1,450,789	1,680,841	1,780,563	1,887,642
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
	716,523	581,866	568,625	573,967	581,516
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
	6,045,906	6,114,906	5,969,337	6,224,652	6,628,762
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
	191,941	185,234	180,346	191,500	187,150
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
	1,487,009	1,112,960	847,857	522,308	465,110
Capital expenses (Schedule C)	2,013,510	5,484,771	4,583,350	7,381,151	71,000
	16,139,514	18,798,529	17,735,203	20,640,998	13,810,789

2014-2018 Financial Plan
Capital Expense and Sources of Revenue

Bylaw 214
Schedule C

	2014	2015	2016	2017	2018
	\$	\$	\$	\$	\$
Capital sources of revenue					
Other revenue from own sources	60,000	-	-	-	-
Conditional transfers	447,857	3,104,056	1,432,867	2,406,933	-
Proceeds from borrowing	254,473	2,066,825	2,865,733	4,813,867	-
Transfers from operating fund	436,933	172,600	214,750	150,351	43,000
Transfers from reserves	814,247	141,290	70,000	10,000	28,000
	2,013,510	5,484,771	4,583,350	7,381,151	71,000
Capital expense by function					
General government services	25,000	25,000	85,000	25,000	53,000
Protective services	35,000	-	-	-	-
Environmental health services	405,000	4,815,861	-	-	-
Development services	-	-	8,000	-	-
Parks, recreation and culture	1,548,510	643,910	4,490,350	7,356,151	18,000
	2,013,510	5,484,771	4,583,350	7,381,151	71,000

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
100	Member Municipality Administration					
	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 accumulated 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	Administration and General Government					
	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	-200,600	-	-	-	-
	Unconditional transfers	-125,740	-190,000	-190,000	-190,000	-190,000
	Other revenue from own sources	-693,441	-697,280	-705,060	-712,759	-720,822
	Transfers from accumulated surplus	-524,260	-	-	-	-
	Operating Revenue Total	-2,017,287	-1,648,372	-1,668,988	-1,690,014	-1,711,690
	Operating Expense					
	Labour, materials, contracted supplies and services	1,899,857	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	72,430	61,000	61,000	61,000	61,000
	Contribution to appropriated surplus	20,000	20,000	20,000	20,000	20,000
	Operating Expense Total	2,017,287	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

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
120	Grant in Aid Area A					
	Operating Revenue					
	Property value tax requisition	-4,778	-9,255	-9,255	-9,256	-9,258
	Transfers from accumulated 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	Grant In Aid Area D					
	Operating Revenue					
	Property value tax requisition	-50,767	-50,932	-50,946	-50,961	-50,962
	Transfers from accumulated 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	Grant In Aid Area B					
	Operating Revenue					
	Property value tax requisition	-25,000	-25,545	-25,553	-25,561	-25,560
	Transfers from accumulated 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	Grant In Aid Area C					
	Operating Revenue					
	Property value tax requisition	-13,586	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated 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

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
130	Electoral Areas Expenditure & Election Services					
	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
	Transfers from accumulated 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	Feasibility Studies - Regional					
	Operating Revenue					
	Property value tax requisition	-	-25,325	-25,330	-25,334	-25,331
	Conditional transfers	-6,305	-	-	-	-
	Transfers from accumulated 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	Feasibility Studies - Electoral Area A					
	Operating Revenue					
	Property value tax requisition	-	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated 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	Feasibility Studies - Electoral Area D					
	Operating Revenue					
	Property value tax requisition	-	-40,000	-40,000	-40,000	-40,000
	Transfers from accumulated surplus	-40,012	-	-	-	-
	Operating Revenue Total	-40,012	-40,000	-40,000	-40,000	-40,000

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
154	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	Feasibility Studies - Electoral Area B					
	Operating Revenue					
	Property value tax requisition	-	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated 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	Feasibility Studies - Electoral Area C					
	Operating Revenue					
	Property value tax requisition	-10,453	-8,500	-8,500	-8,500	-8,500
	Conditional transfers	-2,400	-	-	-	-
	Transfers from accumulated 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	Member Municipality Debt					
	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	Campbell River Fire Protection Specified Area					
	Operating Revenue					
	Property value tax requisition	-315,056	-290,000	-290,000	-290,000	-290,000

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
210	Transfers from accumulated 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	Sayward Valley Fire Protection Local Service Area					
	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
	Transfers from accumulated 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	South Cortes Island Fire Local Service Area					
	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 accumulated 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	-	-	-	-

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
250	Capital Expense					
	Capital expenditure	35,000	-	-	-	-
	Capital Expense Total	35,000	-	-	-	-
255	North Quadra Island Assistance Response					
	Operating Revenue					
	Property value tax requisition	-252	-500	-500	-500	-500
	Transfers from accumulated 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
271	EA A Kyuquot Nookta Emergency Program Extended Service					
	Operating Revenue					
	Property value tax requisition	-1,000	-1,000	-1,000	-1,000	-1,000
	Transfers from accumulated 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	Strathcona Emergency Program					
	Operating Revenue					
	Property value tax requisition	-145,000	-160,000	-160,000	-160,000	-162,000
	Transfers from accumulated 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	911 Answering Service					
	Operating Revenue					
	Property value tax requisition	-370,414	-380,159	-387,757	-395,507	-403,413

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
275	Transfers from accumulated 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	Building Inspection					
	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 accumulated surplus	-41,000	-	-	-	-
	Operating Revenue Total	-149,099	-133,757	-135,817	-135,930	-139,437
	Operating Expense					
	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	Electoral Area D Animal Control					
	Operating Revenue					
	Property value tax requisition	-41,263	-55,640	-55,808	-55,842	-55,876
	Transfers from accumulated 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	Noise Control					
	Operating Revenue					
	Property value tax requisition	-	-1,000	-1,000	-1,000	-1,000
	Transfers from accumulated surplus	-4,664	-	-	-	-
	Operating Revenue Total	-4,664	-1,000	-1,000	-1,000	-1,000

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
295	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	Soil Deposit & Removal Control Extended Service					
	Operating Revenue					
	Property value tax requisition	-251	-253	-253	-253	-253
	Transfers from accumulated 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	Unightly Premises Extended Service					
	Operating Revenue					
	Property value tax requisition	-265	-765	-765	-765	-765
	Transfers from accumulated surplus	-500	-	-	-	-
	Operating Revenue Total	-765	-765	-765	-765	-765
	Operating Expense					
	Labour, materials, contracted supplies and services	765	765	765	765	765
	Operating Expense Total	765	765	765	765	765
318	Craig Road Water					
	Operating Revenue					
	Frontage and parcel taxes	-11,324	-11,324	-11,324	-11,324	-11,324
	Sales of services	-6,545	-9,605	-10,525	-12,004	-13,450
	Transfers from accumulated 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	Electoral Area D Water					
	Operating Revenue					

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
319	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 accumulated 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	Walters Cove Water Supply Local Service Area					
	Operating Revenue					
	Frontage and parcel taxes	-2,409	-2,409	-2,409	-	-
	Transfers from accumulated surplus	-665	-	-4,709	-	-
	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	Quathiaski Cove Sewer					
	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 accumulated surplus	-31,500	-	-	-	-
	Operating Revenue Total	-120,395	-134,463	-134,668	-134,877	-140,735

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
331	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
332	Quathiaski Cove Sewer expansion					
	Capital Sources of Revenue					
	Conditional transfers	-38,000	-352,000	-	-	-
	Proceeds from borrowing	-32,000	-298,000	-	-	-
	Capital Sources of Revenue Total	-70,000	-650,000	-	-	-
	Capital Expense					
	Capital expenditure	70,000	650,000	-	-	-
	Capital Expense Total	70,000	650,000	-	-	-
333	Northern Area D Sewerage Service					
	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	-	-	-
340	Liquid Waste					
	Operating Revenue					
	Property value tax requisition	-13,500	-18,500	-15,000	-15,000	-16,000

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
340	Transfers from accumulated 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	Area A Kyuquot Nookta Solid Waste Disposal					
	Operating Revenue					
	Property value tax requisition	-18,750	-21,000	-21,000	-21,000	-21,000
	Transfers from accumulated 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	Sayward and Area A Sayward Refuse Disposal					
	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 accumulated 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	Solid Waste Local Service - Sayward Valley					
	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 accumulated surplus	-5,000	-3,026	-1,273	-1,591	-
	Operating Revenue Total	-56,800	-58,956	-61,248	-61,566	-63,860

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
370	Operating Expense					
	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	Electoral Area "B" Refuse Disposal Grounds Specified Area					
	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 accumulated 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	Cortes Island Refuse Collection					
	Operating Revenue					
	Sales of services	-61,482	-71,352	-73,035	-73,035	-73,035
	Transfers from accumulated 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	Planning					
	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 accumulated 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	-	-

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
500	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					
	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	Planning (Non Part 26)					
	Operating Revenue					
	Property value tax requisition	-18,508	-301	-302	-303	-304
	Transfers from accumulated 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	House Numbering Area D					
	Operating Revenue					
	Property value tax requisition	-438	-441	-442	-443	-442
	Transfers from accumulated 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	House Numbering Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-207	-214	-215	-216	-215
	Transfers from accumulated 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

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
535	House Numbering Area B					
	Operating Revenue					
	Property value tax requisition	-340	-340	-341	-342	-341
	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
536	House Numbering Area C					
	Operating Revenue					
	Property value tax requisition	-336	-340	-341	-342	-341
	Transfers from accumulated 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	Economic Development - Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-300	-500	-500	-500	-500
	Other revenue from own sources	-2,250	-2,250	-2,250	-2,250	-2,250
	Transfers from accumulated surplus	-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	Economic Development - Area 'C'					
	Operating Revenue					
	Property value tax requisition	-25,000	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated surplus	-5,502	-	-	-	-
	Operating Revenue Total	-30,502	-15,000	-15,000	-15,000	-15,000

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
555	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	Community Parks Area D					
	Operating Revenue					
	Property value tax requisition	194,973	-226,955	-234,794	-216,125	-224,742
	Transfers from reserves	-350,000	-	-	-	-
	Transfers from accumulated surplus	-38,357	-	-	-	-
	Operating Revenue Total	-193,384	-226,955	-234,794	-216,125	-224,742
	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	Community Parks Area 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 accumulated 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
	Capital Sources of Revenue					
	Other revenue from own sources	-60,000	-	-	-	-

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
617	Transfers from reserves	-571,527	-	-	-	-
	Proceeds from borrowing	-222,473	-	-	-	-
	Capital Sources of Revenue Total	-854,000	-	-	-	-
	Capital Expense					
	Capital expenditure	854,000	-	-	-	-
	Capital Expense Total	854,000	-	-	-	-
618	Community Parks Area C					
	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 accumulated 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	-	-	-	-
	Capital Sources of Revenue Total	-102,720	-	-	-	-
	Capital Expense					
	Capital expenditure	102,720	-	-	-	-
	Capital Expense Total	102,720	-	-	-	-
630	Vancouver Island Regional Library					
	Operating Revenue					
	Property value tax requisition	-453,363	-482,260	-504,272	-527,440	-552,780
	Transfers from accumulated 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

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
640	Strathcona Gardens					
	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 accumulated 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					
	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	Kyuquot Community Hall					
	Operating Revenue					
	Property value tax requisition	-100	-495	-495	-495	-495
	Transfers from accumulated 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

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
680	Sayward Valley Recreation & Community Hall Local Service Area					
	Operating Revenue					
	Property value tax requisition	-20,000	-25,000	-25,000	-25,000	-25,000
	Transfers from accumulated surplus	-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	Quadra Island Community Hall Subsidy Local Service Area					
	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 accumulated 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	-	-	-
	Transfers from reserves	-	-	-10,000	-10,000	-
	Proceeds from borrowing	-	-355,020	-	-	-
	Capital Sources of Revenue Total	-	-360,020	-10,000	-10,000	-
	Capital Expense					
	Capital expenditure	-	360,020	10,000	10,000	-
	Capital Expense Total	-	360,020	10,000	10,000	-
697	Heritage Conservation - Area B					
	Operating Revenue					

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Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
697	Property value tax requisition	-	-1,270	-1,270	-1,270	-1,270
	Transfers from accumulated 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	Heritage Conservation - Area C					
	Operating Revenue					
	Property value tax requisition	-	-1,270	-1,270	-1,270	-1,270
	Transfers from accumulated 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	Electoral Area D Street Lighting Service					
	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	Electoral Area C Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-7,327	-6,407	-6,553	-6,695	-6,819
	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

2014-2018 Financial Plan
Revenue and Expense by Service

Bylaw 214
Schedule D

Func#	Function Description	Values				
		2014 (\$)	2015 (\$)	2016 (\$)	2017 (\$)	2018 (\$)
785	Transit - Area D					
	Operating Revenue					
	Property value tax requisition	-112,177	-124,313	-125,669	-129,080	-130,988
	Conditional transfers	-	-7,000	-	-7,000	-
	Transfers from accumulated 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	Oyster River Bank Protection Local Service Area					
	Operating Revenue					
	Property value tax requisition	-18,000	-18,000	-18,000	-18,000	-18,000
	Transfers from accumulated surplus	-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