


RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 24TH DAY OF MARCH, 2016



John L. MacDonald
Chair

Thomas Yate
Corporate Officer

**2016-2020 Financial Plan
Consolidated Revenue**

Bylaw 245
Schedule A

	2016	2017	2018	2019	2020
	\$	\$	\$	\$	\$
Sources of revenue					
Frontage and parcel taxes	12,324	38,370	38,370	38,370	38,370
Property value tax requisition	10,412,277	10,821,894	10,887,888	11,134,930	11,288,461
Grants in lieu of taxes	129,660	129,660	129,660	129,660	129,660
Conditional transfers	1,123,554	652,357	618,341	1,190,837	15,146,644
Unconditional transfers	118,668	190,000	190,000	190,000	190,000
Sales of services	2,270,614	2,423,205	2,480,972	2,547,495	2,646,119
Other revenue from own sources	903,326	917,747	938,473	940,947	945,021
Proceeds from borrowing	672,488	-	-	-	1,971,339
Debt recoveries - member municipalities	847,857	522,308	465,110	264,137	264,137
Transfers from reserves	1,080,424	250,290	25,000	4,000	5,299,328
Transfers from accumulated surplus	1,150,493	7,432	31,154	3,246	3,591
	<u>18,721,685</u>	<u>15,953,263</u>	<u>15,804,968</u>	<u>16,443,622</u>	<u>37,922,670</u>

**2016-2020 Financial Plan
Consolidated Expense**

**Bylaw 245
Schedule B**

	2016	2017	2018	2019	2020
	\$	\$	\$	\$	\$
Expense by function					
General government services					
Labour, materials, contracted supplies and services	3,306,318	2,955,922	3,080,566	3,120,680	3,114,639
Transfers to reserves	535,914	538,676	563,396	564,600	564,600
Contribution to appropriated surplus	30,624	30,624	20,624	30,624	30,624
	<u>3,872,856</u>	<u>3,525,222</u>	<u>3,664,586</u>	<u>3,715,904</u>	<u>3,709,863</u>
Protective services					
Labour, materials, contracted supplies and services	1,360,834	1,385,479	1,414,913	1,443,775	1,473,426
Debt interest payments	3,068	1,961	465	-	-
Debt principal payments	42,263	42,263	11,263	-	-
Transfers to reserves	31,659	25,410	52,569	59,760	55,291
Contribution to appropriated surplus	7,693	6,700	6,700	6,700	6,700
	<u>1,445,517</u>	<u>1,461,813</u>	<u>1,485,910</u>	<u>1,510,235</u>	<u>1,535,417</u>
Environmental health services					
Labour, materials, contracted supplies and services	1,355,982	1,353,615	1,402,943	1,478,995	1,558,327
Debt interest payments	6,793	20,425	20,425	20,425	20,425
Debt principal payments	10,895	16,299	16,299	16,299	16,299
Transfers to reserves	52,000	60,000	70,000	59,250	70,000
Contribution to appropriated surplus	22,709	10,376	10,000	10,000	20,000
	<u>1,448,379</u>	<u>1,460,715</u>	<u>1,519,667</u>	<u>1,584,969</u>	<u>1,685,051</u>
Development services					
Labour, materials, contracted supplies and services	733,776	667,196	681,667	684,059	700,445
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>741,026</u>	<u>674,446</u>	<u>688,917</u>	<u>691,309</u>	<u>707,695</u>
Parks, recreation and culture					
Labour, materials, contracted supplies and services	6,287,624	6,166,509	6,270,062	6,383,481	6,507,168
Debt interest payments	9,834	22,073	18,871	15,259	14,440
Debt principal payments	106,723	136,791	136,791	71,031	30,068
Transfers to reserves	1,345,409	1,231,442	1,228,666	1,222,280	1,245,191
Contribution to appropriated surplus	1,850	824	798	771	744
	<u>7,751,440</u>	<u>7,557,639</u>	<u>7,655,188</u>	<u>7,692,822</u>	<u>7,797,611</u>
Transportation and transit					
Labour, materials, contracted supplies and services	197,155	204,830	203,890	205,751	213,033
Debt interest payments	2,832	-	-	-	-
Debt principal payments	1,186	-	-	-	-
Transfers to reserves	7,338	-	-	4,895	4,663
	<u>208,511</u>	<u>204,830</u>	<u>203,890</u>	<u>210,646</u>	<u>217,696</u>
Debt payments for member municipalities					
Debt interest payments	334,723	221,691	200,724	123,938	123,938
Debt principal payments	513,134	300,617	264,386	140,199	140,199
	<u>847,857</u>	<u>522,308</u>	<u>465,110</u>	<u>264,137</u>	<u>264,137</u>
Capital expenses (Schedule C)					
	<u>2,406,099</u>	<u>546,290</u>	<u>121,700</u>	<u>773,600</u>	<u>22,005,200</u>
	<u>18,721,685</u>	<u>15,953,263</u>	<u>15,804,968</u>	<u>16,443,622</u>	<u>37,922,670</u>

**2016-2020 Financial Plan
Capital Expense and Sources of Revenue**

Bylaw 245
Schedule C

	2016	2017	2018	2019	2020
	\$	\$	\$	\$	\$
Capital sources of revenue					
Other revenue from own sources	-	5,000	7,000	-	-
Conditional transfers	406,306	63,500	10,000	545,000	14,533,333
Proceeds from borrowing	672,488	-	-	-	1,971,339
Transfers from operating fund	354,033	231,500	83,700	228,600	205,200
Transfers from reserves	973,272	246,290	21,000	-	5,295,328
	<u>2,406,099</u>	<u>546,290</u>	<u>121,700</u>	<u>773,600</u>	<u>22,005,200</u>
Capital expense by function					
General government services	499,265	215,000	63,000	570,000	25,000
Environmental health services	996,110	-	-	-	-
Parks, recreation and culture	910,724	331,290	58,700	203,600	21,980,200
	<u>2,406,099</u>	<u>546,290</u>	<u>121,700</u>	<u>773,600</u>	<u>22,005,200</u>

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
100	Member Municipality Administration					
	Operating Revenue					
	Property value tax requisition	-261,863	-295,900	-301,473	-306,520	-312,285
	Grants in lieu of taxes	-2,000	-2,000	-2,000	-2,000	-2,000
	Transfers from accumulated surplus	-38,000	-	-	-	-
	Operating Revenue Total	-301,863	-297,900	-303,473	-308,520	-314,285
	Operating Expense					
	Labour, materials, contracted supplies and services	301,239	297,276	302,849	307,896	313,661
	Contribution to appropriated surplus	624	624	624	624	624
	Operating Expense Total	301,863	297,900	303,473	308,520	314,285
110	Administration and General Government					
	Operating Revenue					
	Property value tax requisition	-840,262	-899,308	-948,142	-965,589	-983,803
	Grants in lieu of taxes	-92,550	-92,550	-92,550	-92,550	-92,550
	Conditional transfers	-7,000	-	-	-	-
	Unconditional transfers	-118,668	-190,000	-190,000	-190,000	-190,000
	Other revenue from own sources	-774,642	-783,825	-803,609	-814,179	-825,161
	Transfers from accumulated surplus	-317,748	-	-	-	-
	Operating Revenue Total	-2,150,870	-1,965,683	-2,034,301	-2,062,318	-2,091,514
	Operating Expense					
	Labour, materials, contracted supplies and services	2,046,032	1,858,083	1,924,701	1,952,718	1,981,914
	Transfers to capital fund	25,000	25,000	25,000	25,000	25,000
	Transfers to reserves	59,838	62,600	64,600	64,600	64,600
	Contribution to appropriated surplus	20,000	20,000	20,000	20,000	20,000
	Operating Expense Total	2,150,870	1,965,683	2,034,301	2,062,318	2,091,514
	Capital Sources of Revenue					
	Conditional transfers	-	-60,000	-10,000	-	-
	Other revenue from own sources	-	-5,000	-7,000	-	-
	Transfers from operating fund	-25,000	-25,000	-25,000	-25,000	-25,000
	Transfers from reserves	-112,265	-125,000	-21,000	-	-
	Capital Sources of Revenue Total	-137,265	-215,000	-63,000	-25,000	-25,000

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
110	Capital Expense					
	Capital expenditure	137,265	215,000	63,000	25,000	25,000
	Capital Expense Total	137,265	215,000	63,000	25,000	25,000
120	Grant in Aid Area A					
	Operating Revenue					
	Property value tax requisition	-873	-9,258	-9,258	-9,258	-9,258
	Transfers from accumulated surplus	-11,500	-	-	-	-
	Operating Revenue Total	-12,373	-9,258	-9,258	-9,258	-9,258
	Operating Expense					
	Labour, materials, contracted supplies and services	12,373	9,258	9,258	9,258	9,258
	Operating Expense Total	12,373	9,258	9,258	9,258	9,258
123	Grant in Aid Area D					
	Operating Revenue					
	Property value tax requisition	-60,994	-61,011	-61,034	-61,046	-61,070
	Operating Revenue Total	-60,994	-61,011	-61,034	-61,046	-61,070
	Operating Expense					
	Labour, materials, contracted supplies and services	60,994	61,011	61,034	61,046	61,070
	Operating Expense Total	60,994	61,011	61,034	61,046	61,070
126	Grant in Aid Area B					
	Operating Revenue					
	Property value tax requisition	-25,506	-25,511	-25,516	-25,521	-25,526
	Operating Revenue Total	-25,506	-25,511	-25,516	-25,521	-25,526
	Operating Expense					
	Labour, materials, contracted supplies and services	25,506	25,511	25,516	25,521	25,526
	Operating Expense Total	25,506	25,511	25,516	25,521	25,526
127	Grant in Aid Area C					
	Operating Revenue					
	Property value tax requisition	-22,324	-30,593	-30,606	-30,612	-30,627
	Transfers from accumulated surplus	-8,258	-	-	-	-
	Operating Revenue Total	-30,582	-30,593	-30,606	-30,612	-30,627
	Operating Expense					
	Labour, materials, contracted supplies and services	30,582	30,593	30,606	30,612	30,627
	Operating Expense Total	30,582	30,593	30,606	30,612	30,627

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
130	Electoral Areas Expenditure & Election Services					
	Operating Revenue					
	Property value tax requisition	-381,649	475,302	485,005	496,835	495,197
	Grants in lieu of taxes	-600	-600	-600	-600	-600
	Conditional transfers	-619,248	-581,857	-608,341	-645,837	-613,311
	Sales of services	-365	-365	-365	-365	-390
	Other revenue from own sources	-28,322	-23,364	-22,306	-21,210	-14,302
	Transfers from reserves	-81,609	-	-	-	-
	Transfers from accumulated surplus	-95,000	-	-30,000	-	-
	Operating Revenue Total	-1,206,793	-1,081,488	-1,146,617	-1,164,847	-1,123,800
	Operating Expense					
	Labour, materials, contracted supplies and services	720,717	595,412	647,821	654,847	613,800
	Transfers to reserves	476,076	476,076	498,796	500,000	500,000
	Contribution to appropriated surplus	10,000	10,000	-	10,000	10,000
	Operating Expense Total	1,206,793	1,081,488	1,146,617	1,164,847	1,123,800
	Capital Sources of Revenue					
	Conditional transfers	-362,000	-	-	-545,000	-
	Capital Sources of Revenue Total	-362,000	-	-	-545,000	-
	Capital Expense					
	Capital expenditure	362,000	-	-	545,000	-
	Capital Expense Total	362,000	-	-	545,000	-
150	Feasibility Studies - Regional					
	Operating Revenue					
	Property value tax requisition	-	-25,280	-25,281	-25,282	-25,283
	Transfers from accumulated surplus	-26,280	-	-	-	-
	Operating Revenue Total	-26,280	-25,280	-25,281	-25,282	-25,283
	Operating Expense					
	Labour, materials, contracted supplies and services	26,280	25,280	25,281	25,282	25,283
	Operating Expense Total	26,280	25,280	25,281	25,282	25,283
151	Feasibility Studies - Electoral Area A					
	Operating Revenue					
	Property value tax requisition	-	-2,500	-2,500	-2,500	-2,500

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
151	Transfers from accumulated surplus	-5,403	-	-	-	-
	Operating Revenue Total	-5,403	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	5,403	2,500	2,500	2,500	2,500
	Operating Expense Total	5,403	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	-39,449	-	-	-	-
	Operating Revenue Total	-39,449	-40,000	-40,000	-40,000	-40,000
	Operating Expense					
	Labour, materials, contracted supplies and services	39,449	40,000	40,000	40,000	40,000
	Operating Expense Total	39,449	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	-17,705	-	-	-	-
	Operating Revenue Total	-17,705	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	17,705	2,500	2,500	2,500	2,500
	Operating Expense Total	17,705	2,500	2,500	2,500	2,500
158	Feasibility Studies - Electoral Area C					
	Operating Revenue					
	Property value tax requisition	-	-8,500	-8,500	-8,500	-8,500
	Transfers from accumulated surplus	-20,038	-	-	-	-
	Operating Revenue Total	-20,038	-8,500	-8,500	-8,500	-8,500
	Operating Expense					
	Labour, materials, contracted supplies and services	20,038	8,500	8,500	8,500	8,500
	Operating Expense Total	20,038	8,500	8,500	8,500	8,500
190	Member Municipality Debt					
	Operating Revenue					
	Debt recoveries - member municipalities	-847,857	-522,308	-465,110	-264,137	-264,137
	Operating Revenue Total	-847,857	-522,308	-465,110	-264,137	-264,137

2016-2020 Financial Plan
 Revenue and Expense by Service

Bylaw 245
 Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
190	Operating Expense					
	Debt interest payments	334,723	221,691	200,724	123,938	123,938
	Debt principal payments	513,134	300,617	264,386	140,199	140,199
	Operating Expense Total	847,857	522,308	465,110	264,137	264,137
210	Campbell River Fire Protection Specified Area					
	Operating Revenue					
	Property value tax requisition	-349,326	-356,287	-363,387	-370,630	-378,017
	Operating Revenue Total	-349,326	-356,287	-363,387	-370,630	-378,017
	Operating Expense					
	Labour, materials, contracted supplies and services	349,326	356,287	363,387	370,630	378,017
	Operating Expense Total	349,326	356,287	363,387	370,630	378,017
245	Sayward Valley Fire Protection Local Service Area					
	Operating Revenue					
	Property value tax requisition	-74,000	-85,000	-85,000	-85,000	-85,000
	Conditional transfers	-2,000	-	-	-	-
	Other revenue from own sources	-512	-608	-608	-608	-608
	Transfers from accumulated surplus	-11,000	-	-	-	-
	Operating Revenue Total	-87,512	-85,608	-85,608	-85,608	-85,608
	Operating Expense					
	Labour, materials, contracted supplies and services	72,346	70,605	70,628	70,643	70,668
	Transfers to reserves	13,466	13,303	13,280	13,265	13,240
	Contribution to appropriated surplus	1,700	1,700	1,700	1,700	1,700
	Operating Expense Total	87,512	85,608	85,608	85,608	85,608
250	South Cortes Island Fire Local Service Area					
	Operating Revenue					
	Property value tax requisition	-208,500	-218,100	-221,000	-225,000	-229,500
	Sales of services	-4,620	-4,620	-4,620	-4,620	-4,620
	Transfers from accumulated surplus	-7,000	-	-	-	-
	Operating Revenue Total	-220,120	-222,720	-225,620	-229,620	-234,120
	Operating Expense					
	Labour, materials, contracted supplies and services	157,596	165,389	173,603	182,125	191,069
	Debt interest payments	3,068	1,961	465	-	-
	Debt principal payments	42,263	42,263	11,263	-	-

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
250	Transfers to reserves	12,193	8,107	35,289	42,495	38,051
	Contribution to appropriated surplus	5,000	5,000	5,000	5,000	5,000
	Operating Expense Total	220,120	222,720	225,620	229,620	234,120
255	North Quadra Island Assistance Response					
	Operating Revenue					
	Property value tax requisition	-252	-500	-500	-500	-500
	Transfers from accumulated surplus	-248	-	-	-	-
	Operating Revenue Total	-500	-500	-500	-500	-500
	Operating Expense					
	Labour, materials, contracted supplies and services	500	500	500	500	500
	Operating Expense Total	500	500	500	500	500
271	EA A Kyuquot Nookta Emergency Program Extended Service					
	Operating Revenue					
	Property value tax requisition	-1,000	-1,600	-1,600	-1,600	-1,600
	Transfers from accumulated surplus	-600	-	-	-	-
	Operating Revenue Total	-1,600	-1,600	-1,600	-1,600	-1,600
	Operating Expense					
	Labour, materials, contracted supplies and services	1,600	1,600	1,600	1,600	1,600
	Operating Expense Total	1,600	1,600	1,600	1,600	1,600
272	Strathcona Emergency Program					
	Operating Revenue					
	Property value tax requisition	-165,000	-182,000	-184,000	-186,000	-188,000
	Transfers from accumulated surplus	-16,000	-	-	-	-
	Operating Revenue Total	-181,000	-182,000	-184,000	-186,000	-188,000
	Operating Expense					
	Labour, materials, contracted supplies and services	180,007	182,000	184,000	186,000	188,000
	Contribution to appropriated surplus	993	-	-	-	-
	Operating Expense Total	181,000	182,000	184,000	186,000	188,000
275	911 Answering Service					
	Operating Revenue					
	Property value tax requisition	-403,604	-414,444	-422,735	-431,184	-439,810
	Transfers from accumulated surplus	-2,714	-	-	-	-
	Operating Revenue Total	-406,318	-414,444	-422,735	-431,184	-439,810

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
275	Operating Expense					
	Labour, materials, contracted supplies and services	406,318	414,444	422,735	431,184	439,810
	Operating Expense Total	406,318	414,444	422,735	431,184	439,810
285	Building Inspection					
	Operating Revenue					
	Property value tax requisition	-82,091	-114,483	-118,255	-120,888	-123,557
	Grants in lieu of taxes	-10	-10	-10	-10	-10
	Sales of services	-2,500	-2,500	-2,500	-2,500	-2,500
	Other revenue from own sources	-23,800	-23,800	-23,800	-23,800	-23,800
	Transfers from accumulated surplus	-30,000	-	-	-	-
	Operating Revenue Total	-138,401	-140,793	-144,565	-147,198	-149,867
	Operating Expense					
	Labour, materials, contracted supplies and services	132,401	136,793	140,565	143,198	145,867
	Transfers to reserves	6,000	4,000	4,000	4,000	4,000
	Operating Expense Total	138,401	140,793	144,565	147,198	149,867
290	Electoral Area D Animal Control					
	Operating Revenue					
	Property value tax requisition	-36,681	-55,842	-55,876	-55,876	-55,876
	Transfers from accumulated surplus	-19,127	-	-	-	-
	Operating Revenue Total	-55,808	-55,842	-55,876	-55,876	-55,876
	Operating Expense					
	Labour, materials, contracted supplies and services	55,808	55,842	55,876	55,876	55,876
	Operating Expense Total	55,808	55,842	55,876	55,876	55,876
295	Noise Control					
	Operating Revenue					
	Property value tax requisition	-	-1,000	-1,000	-1,000	-1,000
	Transfers from accumulated surplus	-3,913	-	-	-	-
	Operating Revenue Total	-3,913	-1,000	-1,000	-1,000	-1,000
	Operating Expense					
	Labour, materials, contracted supplies and services	3,913	1,000	1,000	1,000	1,000
	Operating Expense Total	3,913	1,000	1,000	1,000	1,000

2016-2020 Financial Plan
Revenue and Expense by Service

Bylaw 245
Schedule D

Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
297	Soil Deposit & Removal Control Extended Service					
	Operating Revenue					
	Property value tax requisition	-247	-250	-250	-250	-250
	Transfers from accumulated surplus	-3	-	-	-	-
	Operating Revenue Total	-250	-250	-250	-250	-250
	Operating Expense					
	Labour, materials, contracted supplies and services	250	250	250	250	250
	Operating Expense Total	250	250	250	250	250
298	Unnoticed Premises Extended Service					
	Operating Revenue					
	Property value tax requisition	-270	-769	-769	-769	-769
	Transfers from accumulated surplus	-499	-	-	-	-
	Operating Revenue Total	-769	-769	-769	-769	-769
	Operating Expense					
	Labour, materials, contracted supplies and services	769	769	769	769	769
	Operating Expense Total	769	769	769	769	769
318	Craig Road Water					
	Operating Revenue					
	Frontage and parcel taxes	-11,324	-12,020	-12,020	-12,020	-12,020
	Transfers from accumulated surplus	-3,500	-	-	-	-
	Operating Revenue Total	-14,824	-12,020	-12,020	-12,020	-12,020
	Operating Expense					
	Labour, materials, contracted supplies and services	3,600	796	796	796	796
	Debt interest payments	6,575	6,575	6,575	6,575	6,575
	Debt principal payments	4,649	4,649	4,649	4,649	4,649
	Operating Expense Total	14,824	12,020	12,020	12,020	12,020
319	Electoral Area D Water					
	Operating Revenue					
	Property value tax requisition	-413,000	-413,000	-413,000	-413,000	-413,000
	Conditional transfers	-20,000	-	-	-	-
	Sales of services	-511,218	-589,109	-639,463	-710,129	-806,508
	Transfers from accumulated surplus	-40,000	-	-	-	-
	Operating Revenue Total	-984,218	-1,002,109	-1,052,463	-1,123,129	-1,219,508

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
319	Operating Expense					
	Labour, materials, contracted supplies and services	922,718	942,109	992,463	1,063,129	1,159,508
	Transfers to capital fund	1,500	-	-	-	-
	Transfers to reserves	50,000	50,000	50,000	50,000	50,000
	Contribution to appropriated surplus	10,000	10,000	10,000	10,000	10,000
	Operating Expense Total	984,218	1,002,109	1,052,463	1,123,129	1,219,508
	Capital Sources of Revenue					
	Transfers from operating fund	-1,500	-	-	-	-
	Transfers from reserves	-335,000	-	-	-	-
	Capital Sources of Revenue Total	-336,500	-	-	-	-
	Capital Expense					
	Capital expenditure	336,500	-	-	-	-
	Capital Expense Total	336,500	-	-	-	-
322	Walters Cove Water Supply Local Service Area					
	Operating Revenue					
	Frontage and parcel taxes	-1,000	-	-	-	-
	Transfers from accumulated surplus	-6,126	-	-	-	-
	Operating Revenue Total	-7,126	-	-	-	-
	Operating Expense					
	Labour, materials, contracted supplies and services	662	-	-	-	-
	Debt interest payments	218	-	-	-	-
	Debt principal payments	6,246	-	-	-	-
	Operating Expense Total	7,126	-	-	-	-
331	Quathiaski Cove Sewer					
	Operating Revenue					
	Conditional transfers	-30,000	-	-	-	-
	Sales of services	-112,364	-155,274	-161,267	-153,074	-153,074
	Transfers from accumulated surplus	-12,000	-	-	-	-
	Operating Revenue Total	-154,364	-155,274	-161,267	-153,074	-153,074
	Operating Expense					
	Labour, materials, contracted supplies and services	152,364	145,274	141,267	143,824	123,074
	Transfers to reserves	2,000	10,000	20,000	9,250	20,000

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
331	Contribution to appropriated surplus	-	-	-	-	10,000
	Operating Expense Total	154,364	155,274	161,267	153,074	153,074
332	Quathiaski Cove Sewer expansion					
	Operating Revenue					
	Frontage and parcel taxes	-	-26,350	-26,350	-26,350	-26,350
	Operating Revenue Total	-	-26,350	-26,350	-26,350	-26,350
	Operating Expense					
	Labour, materials, contracted supplies and services	-	850	850	850	850
	Debt interest payments	-	13,850	13,850	13,850	13,850
	Debt principal payments	-	11,650	11,650	11,650	11,650
	Operating Expense Total	-	26,350	26,350	26,350	26,350
	Capital Sources of Revenue					
	Transfers from reserves	-342,142	-	-	-	-
	Proceeds from borrowing	-317,468	-	-	-	-
	Capital Sources of Revenue Total	-659,610	-	-	-	-
	Capital Expense					
	Capital expenditure	659,610	-	-	-	-
	Capital Expense Total	659,610	-	-	-	-
340	Liquid Waste					
	Operating Revenue					
	Property value tax requisition	-10,960	-15,000	-15,000	-15,500	-15,500
	Transfers from accumulated surplus	-13,000	-	-	-	-
	Operating Revenue Total	-23,960	-15,000	-15,000	-15,500	-15,500
	Operating Expense					
	Labour, materials, contracted supplies and services	23,960	15,000	15,000	15,500	15,500
	Operating Expense Total	23,960	15,000	15,000	15,500	15,500
364	Area A Kyuquot Nookta Solid Waste Disposal					
	Operating Revenue					
	Property value tax requisition	-12,618	-17,500	-17,500	-17,500	-18,000
	Transfers from accumulated surplus	-4,500	-	-	-	-
	Operating Revenue Total	-17,118	-17,500	-17,500	-17,500	-18,000

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
364	Operating Expense					
	Labour, materials, contracted supplies and services	17,118	17,500	17,500	17,500	18,000
	Operating Expense Total	17,118	17,500	17,500	17,500	18,000
368	Sayward and Area A Sayward Refuse Disposal					
	Operating Revenue					
	Property value tax requisition	-12,098	-14,936	-15,152	-15,263	-15,582
	Other revenue from own sources	-13,800	-13,800	-13,800	-13,800	-13,800
	Transfers from accumulated surplus	-2,500	-	-	-	-
	Operating Revenue Total	-28,398	-28,736	-28,952	-29,063	-29,382
	Operating Expense					
	Labour, materials, contracted supplies and services	28,398	28,736	28,952	29,063	29,382
	Operating Expense Total	28,398	28,736	28,952	29,063	29,382
370	Solid Waste Local Service - Sayward Valley					
	Operating Revenue					
	Sales of services	-52,455	-52,455	-60,825	-60,825	-63,045
	Other revenue from own sources	-5,400	-5,400	-5,400	-5,400	-5,400
	Transfers from accumulated surplus	-6,803	-7,432	-189	-1,146	-126
	Operating Revenue Total	-64,658	-65,287	-66,414	-67,371	-68,571
	Operating Expense					
	Labour, materials, contracted supplies and services	64,658	65,287	66,414	67,371	68,571
	Operating Expense Total	64,658	65,287	66,414	67,371	68,571
374	Electoral Area "B" Refuse Disposal Grounds Specified Area					
	Operating Revenue					
	Property value tax requisition	-49,421	-52,347	-52,644	-52,770	-53,089
	Other revenue from own sources	-12,500	-12,500	-12,500	-12,500	-12,500
	Transfers from accumulated surplus	-2,700	-	-	-	-
	Operating Revenue Total	-64,621	-64,847	-65,144	-65,270	-65,589
	Operating Expense					
	Labour, materials, contracted supplies and services	64,621	64,847	65,144	65,270	65,589
	Operating Expense Total	64,621	64,847	65,144	65,270	65,589
376	Cortes Island Refuse Collection					
	Operating Revenue					
	Sales of services	-73,592	-73,592	-73,592	-73,592	-73,592

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
376	Transfers from accumulated surplus	-17,000	-	-965	-2,100	-3,465
	Operating Revenue Total	-90,592	-73,592	-74,557	-75,692	-77,057
	Operating Expense					
	Labour, materials, contracted supplies and services	77,883	73,216	74,557	75,692	77,057
	Contribution to appropriated surplus	12,709	376	-	-	-
	Operating Expense Total	90,592	73,592	74,557	75,692	77,057
500	Planning					
	Operating Revenue					
	Property value tax requisition	-522,711	-615,178	-629,634	-632,026	-648,396
	Grants in lieu of taxes	-1,100	-1,100	-1,100	-1,100	-1,100
	Other revenue from own sources	-30,300	-38,800	-38,800	-38,800	-38,800
	Transfers from accumulated surplus	-150,000	-	-	-	-
	Operating Revenue Total	-704,111	-655,078	-669,534	-671,926	-688,296
	Operating Expense					
	Labour, materials, contracted supplies and services	699,111	650,078	664,534	666,926	683,296
	Transfers to reserves	5,000	5,000	5,000	5,000	5,000
	Operating Expense Total	704,111	655,078	669,534	671,926	688,296
510	Planning (Non Part 26)					
	Operating Revenue					
	Property value tax requisition	-2,275	-280	-287	-287	-295
	Operating Revenue Total	-2,275	-280	-287	-287	-295
	Operating Expense					
	Labour, materials, contracted supplies and services	2,275	280	287	287	295
	Operating Expense Total	2,275	280	287	287	295
533	House Numbering Area D					
	Operating Revenue					
	Property value tax requisition	-440	-442	-444	-444	-446
	Operating Revenue Total	-440	-442	-444	-444	-446
	Operating Expense					
	Labour, materials, contracted supplies and services	440	442	444	444	446
	Operating Expense Total	440	442	444	444	446

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
534	House Numbering Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-211	-214	-216	-216	-218
	Transfers from accumulated surplus	-1	-	-	-	-
	Operating Revenue Total	-212	-214	-216	-216	-218
	Operating Expense					
	Labour, materials, contracted supplies and services	212	214	216	216	218
	Operating Expense Total	212	214	216	216	218
535	House Numbering Area B					
	Operating Revenue					
	Property value tax requisition	-338	-341	-343	-343	-345
	Transfers from accumulated surplus	-1	-	-	-	-
	Operating Revenue Total	-339	-341	-343	-343	-345
	Operating Expense					
	Labour, materials, contracted supplies and services	339	341	343	343	345
	Operating Expense Total	339	341	343	343	345
536	House Numbering Area C					
	Operating Revenue					
	Property value tax requisition	-337	-341	-343	-343	-345
	Transfers from accumulated surplus	-2	-	-	-	-
	Operating Revenue Total	-339	-341	-343	-343	-345
	Operating Expense					
	Labour, materials, contracted supplies and services	339	341	343	343	345
	Operating Expense Total	339	341	343	343	345
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	-202	-	-	-	-
	Operating Revenue Total	-2,752	-2,750	-2,750	-2,750	-2,750
	Operating Expense					
	Labour, materials, contracted supplies and services	502	500	500	500	500

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
554	Contribution to appropriated surplus	2,250	2,250	2,250	2,250	2,250
	Operating Expense Total	2,752	2,750	2,750	2,750	2,750
555	Economic Development - Area 'C'					
	Operating Revenue					
	Property value tax requisition	-26,612	-15,000	-15,000	-15,000	-15,000
	Transfers from accumulated surplus	-3,946	-	-	-	-
	Operating Revenue Total	-30,558	-15,000	-15,000	-15,000	-15,000
	Operating Expense					
	Labour, materials, contracted supplies and services	30,558	15,000	15,000	15,000	15,000
	Operating Expense Total	30,558	15,000	15,000	15,000	15,000
614	Community Parks Area D					
	Operating Revenue					
	Property value tax requisition	-337,345	-227,391	-218,094	-219,939	-222,521
	Conditional transfers	-2,667	-	-	-	-
	Transfers from accumulated surplus	-25,000	-	-	-	-
	Operating Revenue Total	-365,012	-227,391	-218,094	-219,939	-222,521
	Operating Expense					
	Labour, materials, contracted supplies and services	225,012	207,391	198,094	199,939	202,521
	Transfers to reserves	140,000	20,000	20,000	20,000	20,000
	Operating Expense Total	365,012	227,391	218,094	219,939	222,521
	Capital Sources of Revenue					
	Conditional transfers	-26,689	-	-	-	-
	Transfers from reserves	-44,545	-111,290	-	-	-
	Capital Sources of Revenue Total	-71,234	-111,290	-	-	-
	Capital Expense					
	Capital expenditure	71,234	111,290	-	-	-
	Capital Expense Total	71,234	111,290	-	-	-
617	Community Parks Area B					
	Operating Revenue					
	Property value tax requisition	-149,000	-172,781	-170,596	-170,596	-161,852
	Conditional transfers	-2,667	-	-	-	-
	Transfers from reserves	-4,000	-4,000	-4,000	-4,000	-4,000

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
617	Transfers from accumulated surplus	-20,000	-	-	-	-
	Operating Revenue Total	-175,667	-176,781	-174,596	-174,596	-165,852
	Operating Expense					
	Labour, materials, contracted supplies and services	130,788	132,131	131,175	132,814	145,852
	Debt interest payments	3,916	3,687	2,458	819	-
	Debt principal payments	40,963	40,963	40,963	40,963	-
	Transfers to reserves	-	-	-	-	20,000
	Operating Expense Total	175,667	176,781	174,596	174,596	165,852
618	Community Parks Area C					
	Operating Revenue					
	Property value tax requisition	-155,000	-180,000	-180,000	-180,000	-180,000
	Conditional transfers	-2,666	-	-	-	-
	Other revenue from own sources	-2,663	-2,663	-2,663	-2,663	-2,663
	Transfers from reserves	-14,543	-	-	-	-
	Transfers from accumulated surplus	-45,000	-	-	-	-
	Operating Revenue Total	-219,872	-182,663	-182,663	-182,663	-182,663
	Operating Expense					
	Labour, materials, contracted supplies and services	202,558	159,316	162,092	168,478	165,567
	Transfers to reserves	17,314	23,347	20,571	14,185	17,096
	Operating Expense Total	219,872	182,663	182,663	182,663	182,663
	Capital Sources of Revenue					
	Transfers from reserves	-95,970	-	-	-	-
	Capital Sources of Revenue Total	-95,970	-	-	-	-
	Capital Expense					
	Capital expenditure	95,970	-	-	-	-
	Capital Expense Total	95,970	-	-	-	-
630	Vancouver Island Regional Library					
	Operating Revenue					
	Property value tax requisition	-482,375	-511,935	-537,495	-564,334	-586,881
	Operating Revenue Total	-482,375	-511,935	-537,495	-564,334	-586,881
	Operating Expense					
	Labour, materials, contracted supplies and services	482,375	511,935	537,495	564,334	586,881
	Operating Expense Total	482,375	511,935	537,495	564,334	586,881

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
640	Strathcona Gardens					
	Operating Revenue					
	Property value tax requisition	-5,001,711	-4,882,741	-4,825,335	-4,975,107	-5,040,083
	Grants in lieu of taxes	-33,000	-33,000	-33,000	-33,000	-33,000
	Conditional transfers	-11,000	-	-	-	-
	Sales of services	-1,513,500	-1,545,290	-1,538,340	-1,542,390	-1,542,390
	Other revenue from own sources	-8,777	-5,377	-5,377	-5,377	-5,377
	Transfers from accumulated surplus	-85,000	-	-	-	-
	Operating Revenue Total	-6,652,988	-6,466,408	-6,402,052	-6,555,874	-6,620,850
	Operating Expense					
	Labour, materials, contracted supplies and services	5,070,682	5,002,107	5,087,524	5,164,179	5,252,555
	Debt interest payments	5,918	3,946	1,973	-	-
	Debt principal payments	65,760	65,760	65,760	-	-
	Transfers to capital fund	322,533	206,500	58,700	203,600	180,200
	Transfers to reserves	1,188,095	1,188,095	1,188,095	1,188,095	1,188,095
	Operating Expense Total	6,652,988	6,466,408	6,402,052	6,555,874	6,620,850
	Capital Sources of Revenue					
	Conditional transfers	-17,617	-3,500	-	-	-14,533,333
	Transfers from operating fund	-322,533	-206,500	-58,700	-203,600	-180,200
	Transfers from reserves	-33,350	-	-	-	-5,295,328
	Proceeds from borrowing	-	-	-	-	-1,971,339
	Capital Sources of Revenue Total	-373,500	-210,000	-58,700	-203,600	-21,980,200
	Capital Expense					
	Capital expenditure	373,500	210,000	58,700	203,600	21,980,200
	Capital Expense Total	373,500	210,000	58,700	203,600	21,980,200
677	Kyuquot Community Hall					
	Operating Revenue					
	Property value tax requisition	-300	-495	-495	-495	-495
	Transfers from accumulated surplus	-113	-	-	-	-
	Operating Revenue Total	-413	-495	-495	-495	-495
	Operating Expense					
	Labour, materials, contracted supplies and services	413	495	495	495	495
	Operating Expense Total	413	495	495	495	495

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
680	Sayward Valley Recreation & Community Hall Local Service Area					
	Operating Revenue					
	Property value tax requisition	-19,000	-26,000	-26,000	-26,000	-26,000
	Transfers from reserves	-7,000	-	-	-	-
	Transfers from accumulated surplus	-8,000	-	-	-	-
	Operating Revenue Total	-34,000	-26,000	-26,000	-26,000	-26,000
	Operating Expense					
	Labour, materials, contracted supplies and services	32,150	25,176	25,202	25,229	25,256
	Contribution to appropriated surplus	1,850	824	798	771	744
	Operating Expense Total	34,000	26,000	26,000	26,000	26,000
685	Quadra Island Community Hall Subsidy Local Service Area					
	Operating Revenue					
	Property value tax requisition	-124,591	-169,526	-169,553	-169,581	-169,609
	Grants in lieu of taxes	-400	-400	-400	-400	-400
	Conditional transfers	-10,000	-	-	-	-
	Transfers from accumulated surplus	-10,400	-	-	-	-
	Operating Revenue Total	-145,391	-169,926	-169,953	-169,981	-170,009
	Operating Expense					
	Labour, materials, contracted supplies and services	140,391	125,418	125,445	125,473	125,501
	Debt interest payments	-	14,440	14,440	14,440	14,440
	Debt principal payments	-	30,068	30,068	30,068	30,068
	Transfers to capital fund	5,000	-	-	-	-
	Operating Expense Total	145,391	169,926	169,953	169,981	170,009
	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	-370,020	-10,000	-	-	-
	Capital Expense					
	Capital expenditure	370,020	10,000	-	-	-
	Capital Expense Total	370,020	10,000	-	-	-

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
697	Heritage Conservation - Area B					
	Operating Revenue					
	Property value tax requisition	-	-1,270	-1,270	-1,270	-1,270
	Transfers from accumulated surplus	-1,431	-	-	-	-
	Operating Revenue Total	-1,431	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	1,431	1,270	1,270	1,270	1,270
	Operating Expense Total	1,431	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	-1,824	-	-	-	-
	Operating Revenue Total	-1,824	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	1,824	1,270	1,270	1,270	1,270
	Operating Expense Total	1,824	1,270	1,270	1,270	1,270
750	Electoral Area D Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-28,290	-32,396	-33,429	-34,427	-35,482
	Other revenue from own sources	-360	-360	-360	-360	-360
	Transfers from accumulated surplus	-3,000	-	-	-	-
	Operating Revenue Total	-31,650	-32,756	-33,789	-34,787	-35,842
	Operating Expense					
	Labour, materials, contracted supplies and services	31,650	32,756	33,789	34,787	35,842
	Operating Expense Total	31,650	32,756	33,789	34,787	35,842
770	Electoral Area C Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-5,906	-6,944	-7,158	-7,370	-7,594
	Transfers from accumulated surplus	-800	-	-	-	-
	Operating Revenue Total	-6,706	-6,944	-7,158	-7,370	-7,594
	Operating Expense					
	Labour, materials, contracted supplies and services	6,706	6,944	7,158	7,370	7,594
	Operating Expense Total	6,706	6,944	7,158	7,370	7,594

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Func#	Function Description	2016 (\$)	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)
785	Transit - Area D					
	Operating Revenue					
	Property value tax requisition	-124,996	-140,130	-144,943	-150,489	-156,260
	Conditional transfers	-7,000	-7,000	-	-	-
	Transfers from accumulated surplus	-10,000	-	-	-	-
	Operating Revenue Total	-141,996	-147,130	-144,943	-150,489	-156,260
	Operating Expense					
	Labour, materials, contracted supplies and services	141,996	147,130	144,943	150,489	156,260
	Operating Expense Total	141,996	147,130	144,943	150,489	156,260
790	Oyster River Bank Protection Local Service Area					
	Operating Revenue					
	Property value tax requisition	-18,000	-18,000	-18,000	-18,000	-18,000
	Conditional transfers	-3,000	-	-	-	-
	Transfers from accumulated surplus	-7,159	-	-	-	-
	Operating Revenue Total	-28,159	-18,000	-18,000	-18,000	-18,000
	Operating Expense					
	Labour, materials, contracted supplies and services	16,803	18,000	18,000	13,105	13,337
	Debt interest payments	2,832	-	-	-	-
	Debt principal payments	1,186	-	-	-	-
	Transfers to reserves	7,338	-	-	4,895	4,663
	Operating Expense Total	28,159	18,000	18,000	18,000	18,000