

BYLAW NO. 266

A BYLAW TO ADOPT THE 2017 TO 2021 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 2017 to 2021;

AND WHEREAS a public consultation process regarding the 2017 to 2021 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, 2017 and terminating on December 31, 2021.

Citation


2. This bylaw may be cited for all purposes as Bylaw No. 266, being 2017 to 2021 Financial Plan and Capital Expenditure Program Bylaw.


READ A FIRST TIME ON THE 8TH DAY OF FEBRUARY, 2017


READ A SECOND TIME ON THE 8TH DAY OF FEBRUARY, 2017

READ A THIRD TIME ON THE 8TH DAY OF FEBRUARY, 2017

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 8TH DAY OF FEBRUARY, 2017


Chair


Corporate Officer



**2017-2021 Financial Plan
Consolidated Revenue**

**Bylaw 266
Schedule A**

	2017	2018	2019	2020	2021
	\$	\$	\$	\$	\$
Sources of revenue					
Frontage and parcel taxes	11,323	38,141	38,141	38,143	38,143
Property value tax requisition	11,041,478	11,365,217	11,394,068	11,943,739	11,840,661
Grants in lieu of taxes	129,660	129,660	129,660	129,660	129,660
Conditional transfers	2,943,911	677,138	1,184,979	15,149,965	624,618
Unconditional transfers	190,000	190,000	190,000	190,000	190,000
Sales of services	2,608,067	2,631,534	2,647,597	2,663,508	2,702,277
Other revenue from own sources	1,037,071	1,065,144	1,068,822	1,076,726	1,090,886
Proceeds from borrowing	344,068	-	-	1,971,339	-
Debt recoveries - member municipalities	522,308	465,110	264,137	264,137	264,137
Transfers from reserves	1,773,564	25,000	199,500	5,299,328	214,000
Transfers from accumulated surplus	755,074	30,573	14,979	38,441	78,523
	<u>21,356,524</u>	<u>16,617,517</u>	<u>17,131,883</u>	<u>38,764,986</u>	<u>17,172,905</u>

**2017-2021 Financial Plan
Consolidated Expense**

**Bylaw 266
Schedule B**

	2017	2018	2019	2020	2021
	\$	\$	\$	\$	\$
Expense by function					
General government services					
Labour, materials, contracted supplies and services	3,718,060	3,419,875	3,386,682	3,395,334	3,446,094
Transfers to reserves	562,196	584,986	586,190	586,190	586,190
Contribution to appropriated surplus	95,624	95,624	105,624	105,624	105,624
	<u>4,375,880</u>	<u>4,100,485</u>	<u>4,078,496</u>	<u>4,087,148</u>	<u>4,137,908</u>
Protective services					
Labour, materials, contracted supplies and services	1,433,903	1,451,020	1,480,110	1,509,947	1,539,514
Debt interest payments	1,961	465	-	-	-
Debt principal payments	42,263	11,263	-	-	-
Transfers to reserves	25,402	51,734	60,335	56,267	53,209
Contribution to appropriated surplus	6,700	19,700	19,700	19,700	19,700
	<u>1,510,229</u>	<u>1,534,182</u>	<u>1,560,145</u>	<u>1,585,914</u>	<u>1,612,423</u>
Environmental health services					
Labour, materials, contracted supplies and services	1,518,782	1,448,526	1,526,619	1,612,818	1,716,530
Debt interest payments	6,575	17,605	17,605	17,605	17,605
Debt principal payments	4,649	18,333	18,333	18,333	18,333
Transfers to reserves	60,000	70,000	70,000	90,000	90,000
Contribution to appropriated surplus	10,803	86,998	60,038	16,405	15,257
Prior year deficit	60,000	-	-	-	-
	<u>1,660,809</u>	<u>1,641,462</u>	<u>1,692,595</u>	<u>1,755,161</u>	<u>1,857,725</u>
Development services					
Labour, materials, contracted supplies and services	730,077	715,270	710,253	726,623	743,986
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>737,327</u>	<u>722,520</u>	<u>717,503</u>	<u>733,873</u>	<u>751,236</u>
Parks, recreation and culture					
Labour, materials, contracted supplies and services	6,705,192	6,443,449	6,526,722	6,707,095	6,763,639
Debt interest payments	6,146	6,523	2,859	1,530	60,160
Debt principal payments	106,723	123,723	57,963	17,000	1,002,670
Transfers to reserves	1,213,516	1,233,463	1,227,205	1,250,215	210,521
Contribution to appropriated surplus	20,000	40,000	40,000	40,000	40,000
	<u>8,051,577</u>	<u>7,847,158</u>	<u>7,854,749</u>	<u>8,015,840</u>	<u>8,076,990</u>
Transportation and transit					
Labour, materials, contracted supplies and services	217,172	202,874	205,561	212,867	220,852
Contribution to appropriated surplus	1,087	6,026	10,097	9,846	9,634
	<u>218,259</u>	<u>208,900</u>	<u>215,658</u>	<u>222,713</u>	<u>230,486</u>
Debt payments for member municipalities					
Debt interest payments	221,691	200,724	123,938	123,938	123,938
Debt principal payments	300,617	264,386	140,199	140,199	140,199
	<u>522,308</u>	<u>465,110</u>	<u>264,137</u>	<u>264,137</u>	<u>264,137</u>
Capital expenses (Schedule C)					
	4,280,135	97,700	748,600	22,100,200	242,000
	<u>21,356,524</u>	<u>16,617,517</u>	<u>17,131,883</u>	<u>38,764,986</u>	<u>17,172,905</u>

**2017-2021 Financial Plan
Capital Expense and Sources of Revenue**

**Bylaw 266
Schedule C**

	2017	2018	2019	2020	2021
	\$	\$	\$	\$	\$
Capital sources of revenue					
Other revenue from own sources	5,000	7,000	-	-	-
Conditional transfers	2,007,601	-	545,000	14,533,333	-
Proceeds from borrowing	344,068	-	-	1,971,339	-
Transfers from operating fund	264,733	69,700	8,100	300,200	32,000
Transfers from reserves	1,658,733	21,000	195,500	5,295,328	210,000
	<u>4,280,135</u>	<u>97,700</u>	<u>748,600</u>	<u>22,100,200</u>	<u>242,000</u>
Capital expense by function					
General government services	717,000	28,000	545,000	-	-
Environmental health services	2,103,822	-	-	-	-
Development services	50,000	-	-	-	-
Parks, recreation and culture	1,409,313	69,700	203,600	22,100,200	242,000
	<u>4,280,135</u>	<u>97,700</u>	<u>748,600</u>	<u>22,100,200</u>	<u>242,000</u>

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
100	Member Municipality Administration					
	Operating Revenue					
	Property value tax requisition	-270,050	-302,800	-308,034	-314,103	-319,741
	Grants in lieu of taxes	-2,000	-2,000	-2,000	-2,000	-2,000
	Transfers from accumulated surplus	-34,500	-	-	-	-
	Operating Revenue Total	-306,550	-304,800	-310,034	-316,103	-321,741
	Operating Expense					
	Labour, materials, contracted supplies and services	305,926	304,176	309,410	315,479	321,117
	Contribution to appropriated surplus	624	624	624	624	624
	Operating Expense Total	306,550	304,800	310,034	316,103	321,741
110	Administration and General Government					
	Operating Revenue					
	Property value tax requisition	-868,675	-1,083,269	-1,093,890	-1,114,725	-1,135,931
	Grants in lieu of taxes	-92,550	-92,550	-92,550	-92,550	-92,550
	Conditional transfers	-172,000	-75,000	-	-	-
	Unconditional transfers	-190,000	-190,000	-190,000	-190,000	-190,000
	Other revenue from own sources	-902,371	-925,146	-939,858	-954,612	-969,938
	Transfers from accumulated surplus	-260,000	-	-	-	-
	Operating Revenue Total	-2,485,596	-2,365,965	-2,316,298	-2,351,887	-2,388,419
	Operating Expense					
	Labour, materials, contracted supplies and services	2,314,476	2,194,775	2,145,108	2,180,697	2,217,229
	Transfers to reserves	86,120	86,190	86,190	86,190	86,190
	Contribution to appropriated surplus	85,000	85,000	85,000	85,000	85,000
	Operating Expense Total	2,485,596	2,365,965	2,316,298	2,351,887	2,388,419
	Capital Sources of Revenue					
	Conditional transfers	-50,000	-	-	-	-
	Other revenue from own sources	-5,000	-7,000	-	-	-
	Transfers from reserves	-300,000	-21,000	-	-	-
	Capital Sources of Revenue Total	-355,000	-28,000	-	-	-
	Capital Expense					
	Capital expenditure	355,000	28,000	-	-	-
	Capital Expense Total	355,000	28,000	-	-	-

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
120	Grant in Aid Area A					
	Operating Revenue					
	Property value tax requisition	-3,375	-12,378	-12,381	-12,384	-12,386
	Transfers from accumulated surplus	-9,000	-	-	-	-
	Operating Revenue Total	-12,375	-12,378	-12,381	-12,384	-12,386
	Operating Expense					
	Labour, materials, contracted supplies and services	12,375	12,378	12,381	12,384	12,386
	Operating Expense Total	12,375	12,378	12,381	12,384	12,386
123	Grant In Aid Area D					
	Operating Revenue					
	Property value tax requisition	-54,923	-61,091	-61,103	-61,132	-61,153
	Transfers from accumulated surplus	-6,141	-	-	-	-
	Operating Revenue Total	-61,064	-61,091	-61,103	-61,132	-61,153
	Operating Expense					
	Labour, materials, contracted supplies and services	61,064	61,091	61,103	61,132	61,153
	Operating Expense Total	61,064	61,091	61,103	61,132	61,153
126	Grant In Aid Area B					
	Operating Revenue					
	Property value tax requisition	-25,560	-25,579	-25,585	-25,600	-25,611
	Transfers from accumulated surplus	-5	-	-	-	-
	Operating Revenue Total	-25,565	-25,579	-25,585	-25,600	-25,611
	Operating Expense					
	Labour, materials, contracted supplies and services	25,565	25,579	25,585	25,600	25,611
	Operating Expense Total	25,565	25,579	25,585	25,600	25,611
127	Grant In Aid Area C					
	Operating Revenue					
	Property value tax requisition	-26,857	-40,610	-40,616	-40,633	-40,644
	Transfers from accumulated surplus	-13,738	-	-	-	-
	Operating Revenue Total	-40,595	-40,610	-40,616	-40,633	-40,644
	Operating Expense					
	Labour, materials, contracted supplies and services	40,595	40,610	40,616	40,633	40,644
	Operating Expense Total	40,595	40,610	40,616	40,633	40,644

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
130	Electoral Areas Expenditure & Elect on Services					
	Operating Revenue					
	Property value tax requisition	-452,179	-555,738	-571,347	-568,448	-570,172
	Grants in lieu of taxes	-600	-600	-600	-600	-600
	Conditional transfers	-667,310	-602,138	-639,979	-616,632	-624,618
	Sales of services	-365	-365	-365	-390	-390
	Other revenue from own sources	-27,142	-22,440	-21,406	-14,556	-13,390
	Transfers from reserves	-101,521	-	-	-	-
	Transfers from accumulated surplus	-85,000	-30,000	-	-	-
	Operating Revenue Total	-1,334,117	-1,211,281	-1,233,697	-1,200,626	-1,209,170
	Operating Expense					
	Labour, materials, contracted supplies and services	848,041	702,485	713,697	680,626	689,170
	Transfers to reserves	476,076	498,796	500,000	500,000	500,000
	Contribution to appropriated surplus	10,000	10,000	20,000	20,000	20,000
	Operating Expense Total	1,334,117	1,211,281	1,233,697	1,200,626	1,209,170
	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	-	-25,281	-25,282	-25,283	-25,284
	Transfers from accumulated surplus	-26,001	-	-	-	-
	Operating Revenue Total	-26,001	-25,281	-25,282	-25,283	-25,284
	Operating Expense					
	Labour, materials, contracted supplies and services	26,001	25,281	25,282	25,283	25,284
	Operating Expense Total	26,001	25,281	25,282	25,283	25,284
151	Feasibility Studies - Electoral Area A					
	Operating Revenue					
	Property value tax requisition	-	-2,500	-2,500	-2,500	-2,500
	Transfers from accumulated surplus	-5,148	-	-	-	-

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
151	Operating Revenue Total	-5,148	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	5,148	2,500	2,500	2,500	2,500
	Operating Expense Total	5,148	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	-39,162	-	-	-	-
	Operating Revenue Total	-39,162	-40,000	-40,000	-40,000	-40,000
	Operating Expense					
	Labour, materials, contracted supplies and services	39,162	40,000	40,000	40,000	40,000
	Operating Expense Total	39,162	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	-2,500
	Transfers from accumulated surplus	-17,438	-	-	-	-
	Operating Revenue Total	-19,938	-2,500	-2,500	-2,500	-2,500
	Operating Expense					
	Labour, materials, contracted supplies and services	19,938	2,500	2,500	2,500	2,500
	Operating Expense Total	19,938	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	-19,769	-	-	-	-
	Operating Revenue Total	-19,769	-8,500	-8,500	-8,500	-8,500
	Operating Expense					
	Labour, materials, contracted supplies and services	19,769	8,500	8,500	8,500	8,500
	Operating Expense Total	19,769	8,500	8,500	8,500	8,500
190	Member Municipality Debt					
	Operating Revenue					
	Debt recoveries - member municipalities	-522,308	-465,110	-264,137	-264,137	-264,137
	Operating Revenue Total	-522,308	-465,110	-264,137	-264,137	-264,137
	Operating Expense					

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
190	Debt interest payments	221,691	200,724	123,938	123,938	123,938
	Debt principal payments	300,617	264,386	140,199	140,199	140,199
	Operating Expense Total	522,308	465,110	264,137	264,137	264,137
210	Campbell River Fire Protection Specified Area					
	Operating Revenue					
	Property value tax requisition	-356,287	-363,387	-370,630	-378,017	-385,552
	Operating Revenue Total	-356,287	-363,387	-370,630	-378,017	-385,552
	Operating Expense					
	Labour, materials, contracted supplies and services	356,287	363,387	370,630	378,017	385,552
	Operating Expense Total	356,287	363,387	370,630	378,017	385,552
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	-608	-608	-608	-608	-608
	Transfers from accumulated surplus	-11,000	-	-	-	-
	Operating Revenue Total	-87,608	-85,608	-85,608	-85,608	-85,608
	Operating Expense					
	Labour, materials, contracted supplies and services	72,471	70,484	70,498	70,512	70,526
	Transfers to reserves	13,437	13,424	13,410	13,396	13,382
	Contribution to appropriated surplus	1,700	1,700	1,700	1,700	1,700
	Operating Expense Total	87,608	85,608	85,608	85,608	85,608
250	South Cortes Island Fire Local Service Area					
	Operating Revenue					
	Property value tax requisition	-217,776	-220,810	-226,171	-230,577	-236,299
	Sales of services	-4,620	-4,620	-4,620	-4,620	-4,620
	Operating Revenue Total	-222,396	-225,430	-230,791	-235,197	-240,919
	Operating Expense					
	Labour, materials, contracted supplies and services	165,207	171,392	179,866	188,326	197,092
	Debt interest payments	1,961	465	-	-	-
	Debt principal payments	42,263	11,263	-	-	-
	Transfers to reserves	7,965	34,310	42,925	38,871	35,827
	Contribution to appropriated surplus	5,000	8,000	8,000	8,000	8,000

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
250	Operating Expense Total	222,396	225,430	230,791	235,197	240,919
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	-199,000	-201,000	-203,000	-205,000	-207,000
	Operating Revenue Total	-199,000	-201,000	-203,000	-205,000	-207,000
	Operating Expense					
	Labour, materials, contracted supplies and services	199,000	201,000	203,000	205,000	207,000
	Operating Expense Total	199,000	201,000	203,000	205,000	207,000
275	911 Answering Service					
	Operating Revenue					
	Property value tax requisition	-415,442	-432,734	-441,184	-449,810	-458,230
	Operating Revenue Total	-415,442	-432,734	-441,184	-449,810	-458,230
	Operating Expense					
	Labour, materials, contracted supplies and services	415,442	422,734	431,184	439,810	448,230
	Contribution to appropriated surplus	-	10,000	10,000	10,000	10,000
	Operating Expense Total	415,442	432,734	441,184	449,810	458,230

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
285	Building Inspection					
	Operating Revenue					
	Property value tax requisition	-115,715	-139,718	-142,627	-145,977	-148,809
	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	-25,000	-	-	-	-
	Operating Revenue Total	-167,025	-166,028	-168,937	-172,287	-175,119
	Operating Expense					
	Labour, materials, contracted supplies and services	163,025	162,028	164,937	168,287	171,119
	Transfers to reserves	4,000	4,000	4,000	4,000	4,000
	Operating Expense Total	167,025	166,028	168,937	172,287	175,119
290	Electoral Area D Animal Control					
	Operating Revenue					
	Property value tax requisition	-50,842	-55,876	-55,876	-55,876	-55,876
	Transfers from accumulated surplus	-5,000	-	-	-	-
	Operating Revenue Total	-55,842	-55,876	-55,876	-55,876	-55,876
	Operating Expense					
	Labour, materials, contracted supplies and services	55,842	55,876	55,876	55,876	55,876
	Operating Expense Total	55,842	55,876	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	-3,510	-	-	-	-
	Operating Revenue Total	-3,510	-1,000	-1,000	-1,000	-1,000
	Operating Expense					
	Labour, materials, contracted supplies and services	3,510	1,000	1,000	1,000	1,000
	Operating Expense Total	3,510	1,000	1,000	1,000	1,000
297	Soil Deposit & Removal Control Extended Service					
	Operating Revenue					
	Property value tax requisition	-250	-250	-250	-250	-250
	Operating Revenue Total	-250	-250	-250	-250	-250
	Operating Expense					

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
297	Labour, materials, contracted supplies and services	250	250	250	250	250
	Operating Expense Total	250	250	250	250	250
298	Unightly Premises Extended Service					
	Operating Revenue					
	Property value tax requisition	-269	-769	-769	-769	-769
	Transfers from accumulated surplus	-500	-	-	-	-
	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	-11,323	-12,500	-12,500	-12,500	-12,500
	Transfers from accumulated surplus	-3,000	-	-	-	-
	Operating Revenue Total	-14,323	-12,500	-12,500	-12,500	-12,500
	Operating Expense					
	Labour, materials, contracted supplies and services	3,099	1,276	1,276	1,276	1,276
	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	14,323	12,500	12,500	12,500	12,500
319	Electoral Area D Water					
	Operating Revenue					
	Property value tax requisition	-442,000	-442,000	-442,000	-464,100	-487,300
	Conditional transfers	-20,000	-	-	-	-
	Sales of services	-728,211	-728,211	-764,624	-777,035	-815,804
	Transfers from accumulated surplus	-	-	-12,411	-35,336	-74,165
	Operating Revenue Total	-1,190,211	-1,170,211	-1,219,035	-1,276,471	-1,377,269
	Operating Expense					
	Labour, materials, contracted supplies and services	1,080,211	1,048,326	1,123,997	1,226,471	1,327,269
	Transfers to reserves	50,000	50,000	50,000	50,000	50,000
	Contribution to appropriated surplus	10,000	71,885	45,038	-	-
	Deficit prior year	50,000	-	-	-	-
	Operating Expense Total	1,190,211	1,170,211	1,219,035	1,276,471	1,377,269

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
319	Capital Sources of Revenue					
	Transfers from reserves	-688,829	-	-	-	-
	Capital Sources of Revenue Total	-688,829	-	-	-	-
	Capital Expense					
	Capital expenditure	688,829	-	-	-	-
	Capital Expense Total	688,829	-	-	-	-
331	Quathiaski Cove Sewer					
	Operating Revenue					
	Conditional transfers	-30,000	-	-	-	-
	Sales of services	-161,284	-176,681	-176,681	-176,681	-176,681
	Operating Revenue Total	-191,284	-176,681	-176,681	-176,681	-176,681
	Operating Expense					
	Labour, materials, contracted supplies and services	171,284	146,681	146,681	126,681	126,681
	Transfers to reserves	10,000	20,000	20,000	40,000	40,000
	Contribution to appropriated surplus	-	10,000	10,000	10,000	10,000
	Deficit prior year	10,000	-	-	-	-
	Operating Expense Total	191,284	176,681	176,681	176,681	176,681
	Capital Sources of Revenue					
	Transfers from reserves	-19,780	-	-	-	-
	Capital Sources of Revenue Total	-19,780	-	-	-	-
	Capital Expense					
	Capital expenditure	19,780	-	-	-	-
	Capital Expense Total	19,780	-	-	-	-
332	Quathiaski Cove Sewer expansion					
	Operating Revenue					
	Frontage and parcel taxes	-	-25,641	-25,641	-25,643	-25,643
	Operating Revenue Total	-	-25,641	-25,641	-25,643	-25,643
	Operating Expense					
	Labour, materials, contracted supplies and services	-	927	927	929	929
	Debt interest payments	-	11,030	11,030	11,030	11,030
	Debt principal payments	-	13,684	13,684	13,684	13,684
	Operating Expense Total	-	25,641	25,641	25,643	25,643
	Capital Sources of Revenue					

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
332	Conditional transfers	-1,136,145	-	-	-	-
	Proceeds from borrowing	-259,068	-	-	-	-
	Capital Sources of Revenue Total	-1,395,213	-	-	-	-
	Capital Expense					
	Capital expenditure	1,395,213	-	-	-	-
	Capital Expense Total	1,395,213	-	-	-	-
340	Liquid Waste					
	Operating Revenue					
	Property value tax requisition	-9,000	-5,000	-5,000	-5,000	-5,000
	Transfers from accumulated surplus	-12,000	-	-	-	-
	Operating Revenue Total	-21,000	-5,000	-5,000	-5,000	-5,000
	Operating Expense					
	Labour, materials, contracted supplies and services	21,000	5,000	5,000	5,000	5,000
	Operating Expense Total	21,000	5,000	5,000	5,000	5,000
364	Area A Kyuquot Nookta Solid Waste Disposal					
	Operating Revenue					
	Property value tax requisition	-10,000	-12,500	-12,500	-13,000	-13,000
	Transfers from accumulated surplus	-2,500	-	-	-	-
	Operating Revenue Total	-12,500	-12,500	-12,500	-13,000	-13,000
	Operating Expense					
	Labour, materials, contracted supplies and services	12,500	12,500	12,500	13,000	13,000
	Operating Expense Total	12,500	12,500	12,500	13,000	13,000
368	Sayward and Area A Sayward Refuse Disposal					
	Operating Revenue					
	Property value tax requisition	-14,300	-19,555	-19,735	-20,000	-20,280
	Other revenue from own sources	-13,800	-13,800	-13,800	-13,800	-13,800
	Operating Revenue Total	-28,100	-33,355	-33,535	-33,800	-34,080
	Operating Expense					
	Labour, materials, contracted supplies and services	28,100	28,355	28,535	28,800	29,080
	Contribution to appropriated surplus	-	5,000	5,000	5,000	5,000
	Operating Expense Total	28,100	33,355	33,535	33,800	34,080
370	Solid Waste Local Service - Sayward Valley					
	Operating Revenue					

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
370	Sales of services	-52,755	-60,825	-60,825	-64,300	-64,300
	Other revenue from own sources	-5,400	-5,400	-5,400	-5,400	-5,400
	Transfers from accumulated surplus	-6,797	-	-852	-	-
	Operating Revenue Total	-64,952	-66,225	-67,077	-69,700	-69,700
	Operating Expense					
	Labour, materials, contracted supplies and services	64,952	66,112	67,077	68,295	69,443
	Contribution to appropriated surplus	-	113	-	1,405	257
	Operating Expense Total	64,952	66,225	67,077	69,700	69,700
374	Electoral Area "B" Refuse Disposal Grounds Specified Area					
	Operating Revenue					
	Property value tax requisition	-51,890	-52,684	-52,818	-53,169	-53,402
	Other revenue from own sources	-12,500	-12,500	-12,500	-12,500	-12,500
	Transfers from accumulated surplus	-457	-	-	-	-
	Operating Revenue Total	-64,847	-65,184	-65,318	-65,669	-65,902
	Operating Expense					
	Labour, materials, contracted supplies and services	64,847	65,184	65,318	65,669	65,902
	Operating Expense Total	64,847	65,184	65,318	65,669	65,902
376	Cortes Island Refuse Collection					
	Operating Revenue					
	Sales of services	-73,592	-73,592	-73,592	-73,592	-73,592
	Transfers from accumulated surplus	-	-573	-1,716	-3,105	-4,358
	Operating Revenue Total	-73,592	-74,165	-75,308	-76,697	-77,950
	Operating Expense					
	Labour, materials, contracted supplies and services	72,789	74,165	75,308	76,697	77,950
	Contribution to appropriated surplus	803	-	-	-	-
	Operating Expense Total	73,592	74,165	75,308	76,697	77,950
500	Planning					
	Operating Revenue					
	Property value tax requisition	-564,941	-636,116	-630,593	-646,936	-664,286
	Grants in lieu of taxes	-1,100	-1,100	-1,100	-1,100	-1,100
	Other revenue from own sources	-32,300	-40,300	-40,800	-40,800	-40,800
	Transfers from accumulated surplus	-127,000	-	-	-	-
	Operating Revenue Total	-725,341	-677,516	-672,493	-688,836	-706,186

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
500	Operating Expense					
	Labour, materials, contracted supplies and services	685,341	672,516	667,493	683,836	701,186
	Transfers to capital fund	35,000	-	-	-	-
	Transfers to reserves	5,000	5,000	5,000	5,000	5,000
	Operating Expense Total	725,341	677,516	672,493	688,836	706,186
	Capital Sources of Revenue					
	Transfers from operating fund	-35,000	-	-	-	-
	Transfers from reserves	-15,000	-	-	-	-
	Capital Sources of Revenue Total	-50,000	-	-	-	-
	Capital Expense					
	Capital expenditure	50,000	-	-	-	-
	Capital Expense Total	50,000	-	-	-	-
510	Planning (Non Part 26)					
	Operating Revenue					
	Property value tax requisition	-250	-250	-250	-250	-250
	Transfers from accumulated surplus	-2,000	-	-	-	-
	Operating Revenue Total	-2,250	-250	-250	-250	-250
	Operating Expense					
	Labour, materials, contracted supplies and services	2,250	250	250	250	250
	Operating Expense Total	2,250	250	250	250	250
533	House Numbering Area D					
	Operating Revenue					
	Property value tax requisition	-462	-466	-466	-470	-472
	Transfers from accumulated surplus	-1	-	-	-	-
	Operating Revenue Total	-463	-466	-466	-470	-472
	Operating Expense					
	Labour, materials, contracted supplies and services	463	466	466	470	472
	Operating Expense Total	463	466	466	470	472
534	House Numbering Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-235	-238	-238	-242	-244
	Operating Revenue Total	-235	-238	-238	-242	-244
	Operating Expense					

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
534	Labour, materials, contracted supplies and services	235	238	238	242	244
	Operating Expense Total	235	238	238	242	244
535	House Numbering Area B					
	Operating Revenue					
	Property value tax requisition	-361	-365	-365	-369	-371
	Transfers from accumulated surplus	-1	-	-	-	-
	Operating Revenue Total	-362	-365	-365	-369	-371
	Operating Expense					
	Labour, materials, contracted supplies and services	362	365	365	369	371
	Operating Expense Total	362	365	365	369	371
536	House Numbering Area C					
	Operating Revenue					
	Property value tax requisition	-362	-365	-365	-369	-371
	Operating Revenue Total	-362	-365	-365	-369	-371
	Operating Expense					
	Labour, materials, contracted supplies and services	362	365	365	369	371
	Operating Expense Total	362	365	365	369	371
554	Economic Development - Area A Sayward					
	Operating Revenue					
	Property value tax requisition	-500	-500	-500	-500	-500
	Other revenue from own sources	-2,250	-2,250	-2,250	-2,250	-2,250
	Operating Revenue Total	-2,750	-2,750	-2,750	-2,750	-2,750
	Operating Expense					
	Labour, materials, contracted supplies and services	500	500	500	500	500
	Contribution to appropriated surplus	2,250	2,250	2,250	2,250	2,250
	Operating Expense Total	2,750	2,750	2,750	2,750	2,750
555	Economic Development - Area 'C'					
	Operating Revenue					
	Property value tax requisition	-32,006	-40,570	-40,576	-40,587	-40,592
	Transfers from accumulated surplus	-8,558	-	-	-	-
	Operating Revenue Total	-40,564	-40,570	-40,576	-40,587	-40,592
	Operating Expense					
	Labour, materials, contracted supplies and services	40,564	40,570	40,576	40,587	40,592

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
555	Operating Expense Total	40,564	40,570	40,576	40,587	40,592
614	Community Parks Area D					
	Operating Revenue					
	Property value tax requisition	-251,456	-226,691	-228,259	-230,592	-232,502
	Conditional transfers	-2,667	-	-	-	-
	Operating Revenue Total	-254,123	-226,691	-228,259	-230,592	-232,502
	Operating Expense					
	Labour, materials, contracted supplies and services	224,123	181,691	183,259	185,592	187,502
	Transfers to reserves	20,000	25,000	25,000	25,000	25,000
	Contribution to appropriated surplus	10,000	20,000	20,000	20,000	20,000
	Operating Expense Total	254,123	226,691	228,259	230,592	232,502
	Capital Sources of Revenue					
	Conditional transfers	-26,689	-	-	-	-
	Transfers from reserves	-155,835	-	-	-	-
	Capital Sources of Revenue Total	-182,524	-	-	-	-
	Capital Expense					
	Capital expenditure	182,524	-	-	-	-
	Capital Expense Total	182,524	-	-	-	-
617	Community Parks Area B					
	Operating Revenue					
	Property value tax requisition	-141,800	-145,000	-148,000	-150,600	-154,600
	Conditional transfers	-2,667	-	-	-	-
	Transfers from reserves	-4,000	-4,000	-4,000	-4,000	-4,000
	Transfers from accumulated surplus	-6,000	-	-	-	-
	Operating Revenue Total	-154,467	-149,000	-152,000	-154,600	-158,600
	Operating Expense					
	Labour, materials, contracted supplies and services	111,304	106,037	110,218	134,600	138,600
	Debt interest payments	2,200	2,000	819	-	-
	Debt principal payments	40,963	40,963	40,963	-	-
	Transfers to reserves	-	-	-	20,000	20,000
	Operating Expense Total	154,467	149,000	152,000	154,600	158,600
	Capital Sources of Revenue					
	Transfers from reserves	-60,000	-	-	-	-

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
617	Capital Sources of Revenue Total	-60,000	-	-	-	-
	Capital Expense					
	Capital expenditure	60,000	-	-	-	-
	Capital Expense Total	60,000	-	-	-	-
618	Community Parks Area C					
	Operating Revenue					
	Property value tax requisition	-170,000	-180,000	-180,000	-180,000	-180,000
	Conditional transfers	-12,666	-	-	-	-
	Other revenue from own sources	-2,663	-2,663	-2,663	-2,663	-2,663
	Transfers from reserves	-9,310	-	-	-	-
	Transfers from accumulated surplus	-20,000	-	-	-	-
	Operating Revenue Total	-214,639	-182,663	-182,663	-182,663	-182,663
	Operating Expense					
	Labour, materials, contracted supplies and services	199,218	152,295	158,553	155,543	157,142
	Transfers to reserves	5,421	20,368	14,110	17,120	15,521
	Contribution to appropriated surplus	10,000	10,000	10,000	10,000	10,000
	Operating Expense Total	214,639	182,663	182,663	182,663	182,663
	Capital Sources of Revenue					
	Transfers from reserves	-158,289	-	-	-	-
	Capital Sources of Revenue Total	-158,289	-	-	-	-
	Capital Expense					
	Capital expenditure	158,289	-	-	-	-
	Capital Expense Total	158,289	-	-	-	-
630	Vancouver Island Regional Library					
	Operating Revenue					
	Property value tax requisition	-490,797	-515,505	-530,655	-546,260	-562,332
	Operating Revenue Total	-490,797	-515,505	-530,655	-546,260	-562,332
	Operating Expense					
	Labour, materials, contracted supplies and services	490,797	505,505	520,655	536,260	552,332
	Contribution to appropriated surplus	-	10,000	10,000	10,000	10,000
	Operating Expense Total	490,797	515,505	530,655	546,260	562,332
640	Strathcona Gardens					
	Operating Revenue					

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
640	Property value tax requisition	-5,372,214	-5,043,352	-4,993,957	-5,427,088	-5,198,532
	Grants in lieu of taxes	-33,000	-33,000	-33,000	-33,000	-33,000
	Sales of services	-1,584,740	-1,584,740	-1,564,390	-1,564,390	-1,564,390
	Other revenue from own sources	-8,877	-8,877	-5,377	-5,377	-5,377
	Operating Revenue Total	-6,998,831	-6,669,969	-6,596,724	-7,029,855	-6,801,299
	Operating Expense					
	Labour, materials, contracted supplies and services	5,511,297	5,344,441	5,400,529	5,541,560	5,574,489
	Debt interest payments	3,946	1,973	-	-	59,140
	Debt principal payments	65,760	65,760	-	-	985,670
	Transfers to capital fund	229,733	69,700	8,100	300,200	32,000
	Transfers to reserves	1,188,095	1,188,095	1,188,095	1,188,095	150,000
	Operating Expense Total	6,998,831	6,669,969	6,596,724	7,029,855	6,801,299
	Capital Sources of Revenue					
	Conditional transfers	-17,767	-	-	-14,533,333	-
	Transfers from operating fund	-229,733	-69,700	-8,100	-300,200	-32,000
	Transfers from reserves	-241,000	-	-195,500	-5,295,328	-210,000
	Proceeds from borrowing	-	-	-	-1,971,339	-
	Capital Sources of Revenue Total	-488,500	-69,700	-203,600	-22,100,200	-242,000
	Capital Expense					
	Capital expenditure	488,500	69,700	203,600	22,100,200	242,000
	Capital Expense Total	488,500	69,700	203,600	22,100,200	242,000
677	Kyuquot Community Hall					
	Operating Revenue					
	Property value tax requisition	-495	-495	-495	-495	-495
	Operating Revenue Total	-495	-495	-495	-495	-495
	Operating Expense					
	Labour, materials, contracted supplies and services	495	495	495	495	495
	Operating Expense Total	495	495	495	495	495
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	-5,000	-	-	-	-
	Operating Revenue Total	-25,000	-25,000	-25,000	-25,000	-25,000

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
680	Operating Expense					
	Labour, materials, contracted supplies and services	25,000	25,000	25,000	25,000	25,000
	Operating Expense Total	25,000	25,000	25,000	25,000	25,000
685	Quadra Island Community Hall Subsidy Local Service Area					
	Operating Revenue					
	Property value tax requisition	-130,018	-144,595	-144,113	-143,635	-143,159
	Grants in lieu of taxes	-400	-400	-400	-400	-400
	Conditional transfers	-10,000	-	-	-	-
	Operating Revenue Total	-140,418	-144,995	-144,513	-144,035	-143,559
	Operating Expense					
	Labour, materials, contracted supplies and services	140,418	125,445	125,473	125,505	125,539
	Debt interest payments	-	2,550	2,040	1,530	1,020
	Debt principal payments	-	17,000	17,000	17,000	17,000
	Operating Expense Total	140,418	144,995	144,513	144,035	143,559
	Capital Sources of Revenue					
	Conditional transfers	-415,000	-	-	-	-
	Transfers from reserves	-20,000	-	-	-	-
	Proceeds from borrowing	-85,000	-	-	-	-
	Capital Sources of Revenue Total	-520,000	-	-	-	-
	Capital Expense					
	Capital expenditure	520,000	-	-	-	-
	Capital Expense Total	520,000	-	-	-	-
697	Heritage Conservation - Area B					
	Operating Revenue					
	Property value tax requisition	-1,270	-1,270	-1,270	-1,270	-1,270
	Operating Revenue Total	-1,270	-1,270	-1,270	-1,270	-1,270
	Operating Expense					
	Labour, materials, contracted supplies and services	1,270	1,270	1,270	1,270	1,270
	Operating Expense Total	1,270	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	-1,270
	Operating Revenue Total	-1,270	-1,270	-1,270	-1,270	-1,270

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Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
698	Operating Expense					
	Labour, materials, contracted supplies and services	1,270	1,270	1,270	1,270	1,270
	Operating Expense Total	1,270	1,270	1,270	1,270	1,270
750	Electoral Area D Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-32,482	-33,512	-34,512	-35,571	-36,635
	Other revenue from own sources	-360	-360	-360	-360	-360
	Operating Revenue Total	-32,842	-33,872	-34,872	-35,931	-36,995
	Operating Expense					
	Labour, materials, contracted supplies and services	32,842	33,872	34,872	35,931	36,995
	Operating Expense Total	32,842	33,872	34,872	35,931	36,995
770	Electoral Area C Street Lighting Service					
	Operating Revenue					
	Property value tax requisition	-7,011	-7,222	-7,436	-7,664	-7,880
	Operating Revenue Total	-7,011	-7,222	-7,436	-7,664	-7,880
	Operating Expense					
	Labour, materials, contracted supplies and services	7,011	7,222	7,436	7,664	7,880
	Operating Expense Total	7,011	7,222	7,436	7,664	7,880
785	Transit - Area D					
	Operating Revenue					
	Property value tax requisition	-143,406	-149,806	-155,350	-161,118	-167,611
	Conditional transfers	-14,000	-	-	-	-
	Operating Revenue Total	-157,406	-149,806	-155,350	-161,118	-167,611
	Operating Expense					
	Labour, materials, contracted supplies and services	157,406	144,806	150,350	156,118	162,611
	Contribution to appropriated surplus	-	5,000	5,000	5,000	5,000
	Operating Expense Total	157,406	149,806	155,350	161,118	167,611
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	-	-	-	-
	Operating Revenue Total	-21,000	-18,000	-18,000	-18,000	-18,000
	Operating Expense					

2017-2021 Financial Plan
Revenue and Expense by Service

Bylaw 266
Schedule D

Func#	Function Description	2017 (\$)	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)
790	Labour, materials, contracted supplies and services	19,913	16,974	12,903	13,154	13,366
	Contribution to appropriated surplus	1,087	1,026	5,097	4,846	4,634
	Operating Expense Total	21,000	18,000	18,000	18,000	18,000