



BYLAW NO. 345

A BYLAW TO ADOPT THE 2019 TO 2023 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 that reflects its corporate priorities for the period 2019 to 2023;

AND WHEREAS a public consultation process regarding the 2019 to 2023 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 Expenses and Sources of Revenue), Schedule B (Capital Expenses and Sources of Revenue), Schedule C (Operating Expenses by Type) and Schedule D (Consolidated Expenses and Sources of Revenue 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 on January 1, 2019 and terminating on December 31, 2023.

Citation

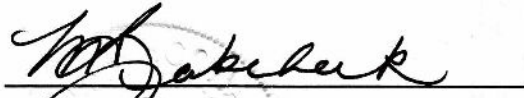
2. This bylaw may be cited for all purposes as Bylaw No. 345, being 2019 to 2023 Financial Plan and Capital Expenditure Program Bylaw.

READ A FIRST TIME ON THE 13TH DAY OF FEBRUARY, 2019

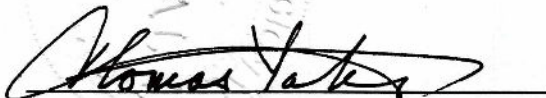
READ A SECOND TIME ON THE 13TH DAY OF FEBRUARY, 2019

READ A THIRD TIME ON THE 13TH DAY OF FEBRUARY, 2019

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 28TH DAY OF FEBRUARY, 2019



Chair



Corporate Officer



2019-2023 Financial Plan

Consolidated Expenses and Sources of Revenue

Bylaw 345
Schedule A

	2019	2020	2021	2022	2023
Operating Sources of Revenue					
Frontage and parcel taxes	\$ 11,323	\$ 58,062	\$ 66,913	\$ 66,913	\$ 66,913
Property value tax requisition	11,958,833	13,148,900	13,232,514	13,026,346	12,920,490
Grants in lieu of taxes	193,220	193,220	193,220	193,220	193,220
Conditional transfers	1,030,281	683,985	684,475	604,974	605,483
Unconditional transfers	211,500	211,500	211,500	211,500	211,500
Sales of services	3,037,610	3,131,463	3,257,870	3,380,550	3,505,631
Other revenue from own sources	1,361,716	1,707,451	2,034,695	2,631,100	3,012,056
Debt recoveries member municipalities	912,005	1,248,085	1,248,085	1,248,085	1,245,508
Transfers from reserves	52,260	139,532	25,964	66,420	43,899
Transfers from accumulated surplus	2,286,133	-	-	-	-
	21,054,881	20,522,198	20,955,236	21,429,109	21,804,701
Capital Revenues - Schedule B	14,613,658	35,515,000	57,582,500	16,504,500	247,500
Consolidated Revenues	35,668,539	56,037,198	78,537,736	37,933,609	22,052,201
Operating Expenses by Category					
General government services	5,143,279	4,412,414	4,470,863	4,478,834	4,501,409
Protective services	1,917,131	1,867,631	1,854,304	1,879,502	1,919,422
Environmental health services	2,418,536	2,290,123	2,427,087	2,551,504	2,678,349
Development services	1,030,039	919,992	934,587	946,095	961,318
Parks, recreation and cultural services	8,891,850	8,615,572	8,708,097	8,841,420	8,968,348
Transportation Services	257,326	232,209	244,351	253,008	261,875
Other services	484,715	936,173	1,067,863	1,230,662	1,268,471
Debt payments member municipalities	912,005	1,248,085	1,248,085	1,248,085	1,245,508
	21,054,881	20,522,198	20,955,236	21,429,109	21,804,701
Capital Expenses - Schedule B	14,613,658	35,515,000	57,582,500	16,504,500	247,500
Consolidated Expenses	35,668,539	56,037,198	78,537,736	37,933,609	22,052,201



2019-2023 Financial Plan Capital Expenses and Sources of Revenue

Bylaw 345
Schedule B

	2019	2020	2021	2022	2023
Capital Sources of Revenue					
Conditional transfers	\$ 11,557,090	\$ 32,616,425	\$ 43,098,200	\$ 11,219,490	\$ -
Proceeds from borrowing	676,082	349,815	10,753,490	4,080,510	-
Transfers from reserves	2,380,486	2,548,760	3,730,810	1,204,500	247,500
Total Capital Revenues	14,613,658	35,515,000	57,582,500	16,504,500	247,500
Capital Expense by Category					
General government services	886,910	35,000	-	45,000	20,000
Environmental health services	1,649,907	2,196,500	-	-	-
Development services	170,000	-	-	-	-
Parks, recreation and cultural services	5,933,341	8,026,000	54,025,000	16,452,000	20,000
Protective services	82,500	7,500	57,500	7,500	207,500
Other services	5,891,000	25,250,000	3,500,000	-	-
Total Capital Expenses	14,613,658	35,515,000	57,582,500	16,504,500	247,500

2019-2023 Financial Plan Operating Expenses by Type

Bylaw 345 Schedule C

	2019	2020	2021	2022	2023
General government services					
Labour, materials, and contracted services	\$ 4,069,210	\$ 3,702,345	\$ 3,760,794	\$ 3,781,764	\$ 3,791,340
Debt interest payments	65,349	65,349	65,349	65,349	65,349
Debt principal payments	42,925	42,925	42,925	42,925	42,925
Transfers to reserves	965,795	601,795	601,795	588,795	601,795
	<u>5,143,279</u>	<u>4,412,414</u>	<u>4,470,863</u>	<u>4,478,834</u>	<u>4,501,409</u>
Protective services					
Labour, materials, and contracted services	1,761,431	1,791,931	1,688,604	1,783,802	1,853,722
Transfers to reserves	155,700	75,700	165,700	95,700	65,700
	<u>1,917,131</u>	<u>1,867,631</u>	<u>1,854,304</u>	<u>1,879,502</u>	<u>1,919,422</u>
Environmental health services					
Labour, materials, and contracted services	2,192,103	2,179,850	2,285,663	2,411,955	2,540,675
Debt interest payments	6,575	23,625	28,312	26,437	24,562
Debt principal payments	4,648	4,648	86,112	86,112	86,112
Deficit prior year	1,694	-	-	-	-
Transfers to reserves	213,516	82,000	27,000	27,000	27,000
	<u>2,418,536</u>	<u>2,290,123</u>	<u>2,427,087</u>	<u>2,551,504</u>	<u>2,678,349</u>
Development services					
Labour, materials, and contracted services	987,168	901,592	916,187	931,095	946,318
Transfers to reserves	42,870	18,400	18,400	15,000	15,000
	<u>1,030,039</u>	<u>919,992</u>	<u>934,587</u>	<u>946,095</u>	<u>961,318</u>
Parks, recreation and cultural services					
Labour, materials, and contracted services	7,330,068	7,422,477	7,505,002	7,633,205	7,760,133
Debt interest payments	819	-	-	598,554	598,554
Debt principal payments	40,963	-	-	434,661	434,661
Transfers to reserves	1,520,000	1,193,095	1,203,095	175,000	175,000
	<u>8,891,850</u>	<u>8,615,572</u>	<u>8,708,097</u>	<u>8,841,420</u>	<u>8,968,348</u>



2019-2023 Financial Plan Operating Expenses by Type

Bylaw 345
Schedule C

	2019	2020	2021	2022	2023
Transportation services					
Labour, materials, and contracted services	\$ 257,326	\$ 232,209	\$ 244,351	\$ 253,008	\$ 261,875
	257,326	232,209	244,351	253,008	261,875
Other services					
Labour, materials, and contracted services	484,715	936,173	1,067,863	1,230,662	1,268,471
	484,715	936,173	1,067,863	1,230,662	1,268,471
Debt payments member municipalities					
Debt interest payments	384,170	462,170	462,170	462,170	459,593
Debt principal payments	527,836	785,915	785,915	785,915	785,915
	912,005	1,248,085	1,248,085	1,248,085	1,245,508
Total Operating Expenses	21,054,881	20,522,198	20,955,236	21,429,109	21,804,701

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
100 Member Municipality Administration					
Property value tax requisition	\$ 299,595	\$ 359,357	\$ 365,346	\$ 371,455	\$ 377,686
Grants in lieu of taxes	3,500	3,500	3,500	3,500	3,500
Transfers from accumulated surplus	72,890	-	-	-	-
Operating Revenue Total	375,985	362,857	368,846	374,955	381,186
Labour, materials, and contracted services	356,985	362,857	368,846	374,955	381,186
Transfers to reserves	19,000	-	-	-	-
Operating Expense Total	375,985	362,857	368,846	374,955	381,186
110 Administration and General Government					
Property value tax requisition	918,892	1,139,591	1,159,887	1,170,541	1,191,820
Sales of services	52,420	52,420	52,420	52,420	52,420
Other revenue from own sources	1,163,440	1,185,515	1,208,539	1,232,024	1,255,980
Conditional transfers	237,362	80,000	80,000	-	-
Unconditional transfers	190,500	190,500	190,500	190,500	190,500
Grants in lieu of taxes	132,000	132,000	132,000	132,000	132,000
Transfers from accumulated surplus	699,422	-	-	-	-
Operating Revenue Total	3,394,036	2,780,026	2,823,346	2,777,485	2,822,720
Labour, materials, and contracted services	2,885,762	2,581,752	2,625,072	2,579,211	2,624,446
Debt interest payments	65,349	65,349	65,349	65,349	65,349
Debt principal payments	42,925	42,925	42,925	42,925	42,925
Transfers to reserves	400,000	90,000	90,000	90,000	90,000
Operating Expense Total	3,394,036	2,780,026	2,823,346	2,777,485	2,822,720
Conditional transfers	50,000	-	-	-	-
Proceeds from borrowing	417,062	-	-	-	-
Transfers from reserves	419,848	35,000	-	45,000	20,000
Capital Sources of Revenue Total	886,910	35,000	-	45,000	20,000
Capital expenditure	886,910	35,000	-	45,000	20,000
Capital Expense Total	886,910	35,000	-	45,000	20,000

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
120 Grant in Aid Area A					
Property value tax requisition	\$ -	\$ 10,394	\$ 10,394	\$ 10,394	\$ 10,394
Transfers from accumulated surplus	11,350	-	-	-	-
Operating Revenue Total	11,350	10,394	10,394	10,394	10,394
Labour, materials, and contracted services	11,350	10,394	10,394	10,394	10,394
Operating Expense Total	11,350	10,394	10,394	10,394	10,394
123 Grant In Aid Area D					
Property value tax requisition	64,462	66,423	66,437	66,451	66,466
Transfers from accumulated surplus	1,947	-	-	-	-
Operating Revenue Total	66,409	66,423	66,437	66,451	66,466
Labour, materials, and contracted services	66,409	66,423	66,437	66,451	66,466
Operating Expense Total	66,409	66,423	66,437	66,451	66,466
126 Grant In Aid Area B					
Property value tax requisition	25,666	25,676	25,684	25,692	25,700
Transfers from accumulated surplus	3	-	-	-	-
Operating Revenue Total	25,669	25,676	25,684	25,692	25,700
Labour, materials, and contracted services	25,669	25,676	25,684	25,692	25,700
Operating Expense Total	25,669	25,676	25,684	25,692	25,700
127 Grant In Aid Area C					
Property value tax requisition	19,893	40,830	40,837	40,844	40,851
Transfers from accumulated surplus	20,930	-	-	-	-
Operating Revenue Total	40,823	40,830	40,837	40,844	40,851
Labour, materials, and contracted services	40,823	40,830	40,837	40,844	40,851
Operating Expense Total	40,823	40,830	40,837	40,844	40,851

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
130 Electoral Areas Expenditure & Election Services					
Property value tax requisition	\$ 475,260	\$ 600,050	\$ 609,161	\$ 617,854	\$ 627,934
Grants in lieu of taxes	1,000	1,000	1,000	1,000	1,000
Conditional transfers	498,795	498,795	498,795	498,795	498,795
Transfers from reserves	-	-	-	39,000	-
Transfers from accumulated surplus	150,857	-	-	-	-
Operating Revenue Total	1,125,912	1,099,845	1,108,956	1,156,649	1,127,729
Labour, materials, and contracted services	579,117	588,050	597,161	657,854	615,934
Transfers to reserves	546,795	511,795	511,795	498,795	511,795
Operating Expense Total	1,125,912	1,099,845	1,108,956	1,156,649	1,127,729
132 Wharves					
Sales of services	365	365	365	365	365
Other revenue from own sources	22,440	22,440	22,440	22,440	22,440
Conditional transfers	103,710	104,190	104,680	105,179	105,688
Operating Revenue Total	126,515	126,995	127,485	127,984	128,493
Labour, materials, and contracted services	126,515	126,995	127,485	127,984	128,493
Operating Expense Total	126,515	126,995	127,485	127,984	128,493
Conditional transfers	500,000	500,000	200,000	-	-
Capital Sources of Revenue Total	500,000	500,000	200,000	-	-
Capital expenditure	500,000	500,000	200,000	-	-
Capital Expense Total	500,000	500,000	200,000	-	-
133 Oyster River Dike					
Conditional transfers	441,000	-	-	-	-
Capital Sources of Revenue Total	441,000	-	-	-	-
Capital expenditure	441,000	-	-	-	-
Capital Expense Total	441,000	-	-	-	-

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
149 Regional Broadband					
Property value tax requisition	\$ 312,840	\$ 440,178	\$ 267,178	(\$146,822)	(\$466,522)
Other revenue from own sources	45,360	369,000	673,200	1,249,500	1,606,500
Operating Revenue Total	358,200	809,178	940,378	1,102,678	1,139,978
Labour, materials, and contracted services	358,200	809,178	940,378	1,102,678	1,139,978
Operating Expense Total	358,200	809,178	940,378	1,102,678	1,139,978
Conditional transfers	4,950,000	24,750,000	3,300,000	-	-
Capital Sources of Revenue Total	4,950,000	24,750,000	3,300,000	-	-
Capital expenditure	4,950,000	24,750,000	3,300,000	-	-
Capital Expense Total	4,950,000	24,750,000	3,300,000	-	-
150 Feasibility Studies - Regional					
Property value tax requisition	14,364	25,277	25,277	25,277	25,277
Transfers from accumulated surplus	10,913	-	-	-	-
Operating Revenue Total	25,277	25,277	25,277	25,277	25,277
Labour, materials, and contracted services	25,277	25,277	25,277	25,277	25,277
Operating Expense Total	25,277	25,277	25,277	25,277	25,277
151 Feasibility Studies - Electoral Area A					
Property value tax requisition	-	256	256	256	256
Transfers from accumulated surplus	4,638	-	-	-	-
Operating Revenue Total	4,638	256	256	256	256
Labour, materials, and contracted services	4,638	256	256	256	256
Operating Expense Total	4,638	256	256	256	256
154 Feasibility Studies - Electoral Area D					
Property value tax requisition	-	290	290	290	290
Transfers from accumulated surplus	38,592	-	-	-	-
Operating Revenue Total	38,592	290	290	290	290
Labour, materials, and contracted services	38,592	290	290	290	290
Operating Expense Total	38,592	290	290	290	290

**2019-2023 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

**Bylaw 345
Schedule D**

	2019	2020	2021	2022	2023
157 Feasibility Studies - Electoral Area B					
Property value tax requisition	\$ -	\$ 270	\$ 270	\$ 270	\$ 270
Transfers from accumulated surplus	15,353	-	-	-	-
Operating Revenue Total	15,353	270	270	270	270
Labour, materials, and contracted services	15,353	270	270	270	270
Operating Expense Total	15,353	270	270	270	270
158 Feasibility Studies - Electoral Area C					
Property value tax requisition	-	270	270	270	270
Transfers from accumulated surplus	19,234	-	-	-	-
Operating Revenue Total	19,234	270	270	270	270
Labour, materials, and contracted services	19,234	270	270	270	270
Operating Expense Total	19,234	270	270	270	270
190 Member Municipality Debt					
Debt recoveries member municipalities	912,005	1,248,085	1,248,085	1,248,085	1,245,508
Operating Revenue Total	912,005	1,248,085	1,248,085	1,248,085	1,245,508
Debt interest payments	384,170	462,170	462,170	462,170	459,593
Debt principal payments	527,836	785,915	785,915	785,915	785,915
Operating Expense Total	912,005	1,248,085	1,248,085	1,248,085	1,245,508
210 Campbell River Fire Protection Specified Area					
Property value tax requisition	443,815	488,323	495,709	496,688	494,462
Transfers from reserves	-	60,000	-	-	15,000
Transfers from accumulated surplus	1,000	-	-	-	-
Operating Revenue Total	444,815	548,323	495,709	496,688	509,462
Labour, materials, and contracted services	404,815	548,323	405,709	471,688	509,462
Transfers to reserves	40,000	-	90,000	25,000	-
Operating Expense Total	444,815	548,323	495,709	496,688	509,462

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
245 Sayward Valley Fire Protection Local Service Area					
Property value tax requisition	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Other revenue from own sources	550	550	550	550	550
Transfers from accumulated surplus	30,437	-	-	-	-
Operating Revenue Total	105,987	75,550	75,550	75,550	75,550
Labour, materials, and contracted services	89,287	58,850	58,850	58,850	58,850
Transfers to reserves	16,700	16,700	16,700	16,700	16,700
Operating Expense Total	105,987	75,550	75,550	75,550	75,550
250 South Cortes Island Fire Local Service Area					
Property value tax requisition	227,868	232,243	241,631	246,483	251,823
Sales of services	4,620	4,620	4,620	4,620	4,620
Transfers from accumulated surplus	5,429	-	-	-	-
Operating Revenue Total	237,917	236,863	246,251	251,103	256,443
Labour, materials, and contracted services	177,917	186,863	196,251	206,103	216,443
Transfers to reserves	60,000	50,000	50,000	45,000	40,000
Operating Expense Total	237,917	236,863	246,251	251,103	256,443
Transfers from reserves	45,000	-	50,000	-	200,000
Capital Sources of Revenue Total	45,000	-	50,000	-	200,000
Capital expenditure	45,000	-	50,000	-	200,000
Capital Expense Total	45,000	-	50,000	-	200,000
255 North Quadra Island Assistance Response					
Property value tax requisition	250	500	500	500	500
Transfers from accumulated surplus	250	-	-	-	-
Operating Revenue Total	500	500	500	500	500
Labour, materials, and contracted services	500	500	500	500	500
Operating Expense Total	500	500	500	500	500

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
271 EA A Kyuquot Nootka Emergency Program Extended Service					
Property value tax requisition	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Grants in lieu of taxes	15	15	15	15	15
Transfers from accumulated surplus	2,349	-	-	-	-
Operating Revenue Total	3,364	1,015	1,015	1,015	1,015
Labour, materials, and contracted services	3,364	1,015	1,015	1,015	1,015
Operating Expense Total	3,364	1,015	1,015	1,015	1,015
272 Strathcona Emergency Program					
Property value tax requisition	310,413	313,367	316,156	319,001	321,902
Conditional transfers	117,507	-	-	-	-
Transfers from accumulated surplus	219	-	-	-	-
Operating Revenue Total	428,139	313,367	316,156	319,001	321,902
Labour, materials, and contracted services	423,139	308,367	311,156	314,001	316,902
Transfers to reserves	5,000	5,000	5,000	5,000	5,000
Operating Expense Total	428,139	313,367	316,156	319,001	321,902
Transfers from reserves	7,500	7,500	7,500	7,500	7,500
Capital Sources of Revenue Total	7,500	7,500	7,500	7,500	7,500
Capital expenditure	7,500	7,500	7,500	7,500	7,500
Capital Expense Total	7,500	7,500	7,500	7,500	7,500
275 911 Answering Service					
Property value tax requisition	401,349	426,886	449,195	460,813	474,711
Grants in lieu of taxes	3,400	3,400	3,400	3,400	3,400
Transfers from accumulated surplus	11,188	-	-	-	-
Operating Revenue Total	415,937	430,286	452,595	464,213	478,111
Labour, materials, and contracted services	405,937	430,286	452,595	464,213	478,111
Transfers to reserves	10,000	-	-	-	-
Operating Expense Total	415,937	430,286	452,595	464,213	478,111

2019-2023 Financial Plan Consolidated Expenses and Sources of Revenue by Service

Bylaw 345
Schedule D

	2019	2020	2021	2022	2023
285 Building Inspection					
Property value tax requisition	\$ 112,447	\$ 167,976	\$ 171,913	\$ 175,940	\$ 180,077
Sales of services	2,500	2,500	2,500	2,500	2,500
Other revenue from own sources	44,780	44,800	44,820	44,840	44,840
Transfers from accumulated surplus	71,677	-	-	-	-
Operating Revenue Total	231,404	215,276	219,233	223,280	227,417
Labour, materials, and contracted services	207,404	211,276	215,233	219,280	223,417
Transfers to reserves	24,000	4,000	4,000	4,000	4,000
Operating Expense Total	231,404	215,276	219,233	223,280	227,417
Transfers from reserves	30,000	-	-	-	-
Capital Sources of Revenue Total	30,000	-	-	-	-
Capital expenditure	30,000	-	-	-	-
Capital Expense Total	30,000	-	-	-	-
290 Electoral Area D Animal Control					
Property value tax requisition	36,253	46,076	46,920	47,777	48,647
Other revenue from own sources	100	100	100	100	100
Transfers from accumulated surplus	8,949	-	-	-	-
Operating Revenue Total	45,302	46,176	47,020	47,877	48,747
Labour, materials, and contracted services	45,302	46,176	47,020	47,877	48,747
Operating Expense Total	45,302	46,176	47,020	47,877	48,747
295 Noise Control					
Transfers from accumulated surplus	2,741	-	-	-	-
Operating Revenue Total	2,741	-	-	-	-
Labour, materials, and contracted services	2,741	-	-	-	-
Operating Expense Total	2,741	-	-	-	-

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	2019	2020	2021	2022	2023
297 Soil Deposit & Removal Control Extended Service					
Property value tax requisition	\$ 113	\$ -	\$ -	\$ -	\$ -
Transfers from reserves	136	-	-	-	-
Transfers from accumulated surplus	1	-	-	-	-
Operating Revenue Total	250	-	-	-	-
Labour, materials, and contracted services	250	-	-	-	-
Operating Expense Total	250	-	-	-	-
298 Unsightly Premises Extended Service					
Property value tax requisition	275	275	275	275	275
Transfers from accumulated surplus	500	-	-	-	-
Operating Revenue Total	775	275	275	275	275
Labour, materials, and contracted services	775	275	275	275	275
Operating Expense Total	775	275	275	275	275
318 Craig Road Water					
Frontage and parcel taxes	11,323	12,500	12,500	12,500	12,500
Transfers from accumulated surplus	1,794	-	-	-	-
Operating Revenue Total	13,117	12,500	12,500	12,500	12,500
Labour, materials, and contracted services	1,894	1,277	1,277	1,277	1,277
Debt interest payments	6,575	6,575	6,575	6,575	6,575
Debt principal payments	4,648	4,648	4,648	4,648	4,648
Operating Expense Total	13,117	12,500	12,500	12,500	12,500

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	2019	2020	2021	2022	2023
319 Electoral Area D Water					
Property value tax requisition	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000
Sales of services	1,157,413	1,215,429	1,338,573	1,458,119	1,579,794
Transfers from reserves	30,000	-	-	-	-
Transfers from accumulated surplus	134,493	-	-	-	-
Operating Revenue Total	1,891,906	1,785,429	1,908,573	2,028,119	2,149,794
Labour, materials, and contracted services	1,697,413	1,720,741	1,829,235	1,950,656	2,074,206
Debt interest payments	-	4,688	9,375	7,500	5,625
Debt principal payments	-	-	69,963	69,963	69,963
Transfers to reserves	194,493	60,000	-	-	-
Operating Expense Total	1,891,906	1,785,429	1,908,573	2,028,119	2,149,794
Conditional transfers	140,000	1,646,685	-	-	-
Proceeds from borrowing	-	349,815	-	-	-
Transfers from reserves	730,000	200,000	-	-	-
Capital Sources of Revenue Total	870,000	2,196,500	-	-	-
Capital expenditure	870,000	2,196,500	-	-	-
Capital Expense Total	870,000	2,196,500	-	-	-
331 Quathiaski Cove Sewer					
Frontage and parcel taxes	-	30,000	30,000	30,000	30,000
Sales of services	151,418	156,038	157,540	158,869	160,425
Transfers from accumulated surplus	47,846	-	-	-	-
Operating Revenue Total	199,264	186,038	187,540	188,869	190,425
Labour, materials, and contracted services	191,764	166,038	162,540	163,869	165,425
Transfers to reserves	7,500	20,000	25,000	25,000	25,000
Operating Expense Total	199,264	186,038	187,540	188,869	190,425
Transfers from reserves	100,000	-	-	-	-
Capital Sources of Revenue Total	100,000	-	-	-	-
Capital expenditure	100,000	-	-	-	-
Capital Expense Total	100,000	-	-	-	-

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	2019	2020	2021	2022	2023
332 Quathiaski Cove Sewer Extension					
Frontage and parcel taxes	\$ -	\$ 15,562	\$ 24,413	\$ 24,413	\$ 24,413
Operating Revenue Total	-	15,562	24,413	24,413	24,413
Labour, materials, and contracted services	-	3,200	550	550	550
Debt interest payments	-	12,362	12,362	12,362	12,362
Debt principal payments	-	-	11,501	11,501	11,501
Operating Expense Total	-	15,562	24,413	24,413	24,413
Conditional transfers	420,887	-	-	-	-
Proceeds from borrowing	259,020	-	-	-	-
Capital Sources of Revenue Total	679,907	-	-	-	-
Capital expenditure	679,907	-	-	-	-
Capital Expense Total	679,907	-	-	-	-
340 Liquid Waste					
Property value tax requisition	5,000	5,000	5,000	5,000	5,000
Transfers from reserves	7,216	5,262	5,414	5,569	5,727
Transfers from accumulated surplus	13,897	-	-	-	-
Operating Revenue Total	26,113	10,262	10,414	10,569	10,727
Labour, materials, and contracted services	26,113	10,262	10,414	10,569	10,727
Operating Expense Total	26,113	10,262	10,414	10,569	10,727
364 Area A Kyuquot Nootka Solid Waste Disposal					
Property value tax requisition	10,000	10,000	10,000	10,000	10,000
Grants in lieu of taxes	150	150	150	150	150
Transfers from reserves	-	1,767	1,917	2,070	2,225
Transfers from accumulated surplus	3,904	-	-	-	-
Operating Revenue Total	14,054	11,917	12,067	12,220	12,375
Labour, materials, and contracted services	11,771	11,917	12,067	12,220	12,375
Transfers to reserves	2,284	-	-	-	-
Operating Expense Total	14,054	11,917	12,067	12,220	12,375

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	2019	2020	2021	2022	2023
368 Sayward and Area A Sayward Refuse Disposal					
Property value tax requisition	\$ 23,196	\$ 23,771	\$ 24,045	\$ 24,325	\$ 24,611
Other revenue from own sources	13,800	13,800	13,800	13,800	13,800
Grants in lieu of taxes	95	95	95	95	95
Operating Revenue Total	37,091	37,666	37,940	38,220	38,506
Labour, materials, and contracted services	35,397	35,666	35,940	36,220	36,506
Deficit prior year	1,694	-	-	-	-
Transfers to reserves	-	2,000	2,000	2,000	2,000
Operating Expense Total	37,091	37,666	37,940	38,220	38,506
370 Solid Waste Local Service - Sayward Valley					
Other revenue from own sources	5,387	5,387	5,387	5,387	5,387
Sales of services	68,735	70,453	72,214	74,019	75,869
Transfers from reserves	1,913	3,163	2,525	1,870	1,197
Transfers from accumulated surplus	1,707	-	-	-	-
Operating Revenue Total	77,742	79,003	80,126	81,276	82,453
Labour, materials, and contracted services	77,742	79,003	80,126	81,276	82,453
Operating Expense Total	77,742	79,003	80,126	81,276	82,453
374 Electoral Area "B" Refuse Disposal Grounds Specified Area					
Property value tax requisition	57,079	57,079	57,079	57,079	57,079
Other revenue from own sources	9,999	9,999	9,999	9,999	9,999
Transfers from reserves	2,494	5,752	6,142	6,539	6,942
Transfers from accumulated surplus	2,873	-	-	-	-
Operating Revenue Total	72,445	72,830	73,220	73,617	74,020
Labour, materials, and contracted services	72,445	72,830	73,220	73,617	74,020
Operating Expense Total	72,445	72,830	73,220	73,617	74,020

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	2019	2020	2021	2022	2023
376 Cortes Island Refuse Collection					
Sales of services	\$ 74,328	\$ 74,328	\$ 74,328	\$ 74,328	\$ 74,328
Transfers from reserves	-	4,588	5,966	7,373	8,808
Transfers from accumulated surplus	12,475	-	-	-	-
Operating Revenue Total	86,803	78,916	80,294	81,701	83,136
Labour, materials, and contracted services	77,564	78,916	80,294	81,701	83,136
Transfers to reserves	9,239	-	-	-	-
Operating Expense Total	86,803	78,916	80,294	81,701	83,136
500 Planning					
Property value tax requisition	635,057	827,508	842,085	856,975	872,180
Sales of services	1,500	1,500	1,500	1,500	1,500
Other revenue from own sources	43,300	43,300	43,300	43,300	43,300
Grants in lieu of taxes	1,100	1,100	1,100	1,100	1,100
Conditional transfers	70,000	-	-	-	-
Transfers from accumulated surplus	205,766	-	-	-	-
Operating Revenue Total	956,723	873,408	887,985	902,875	918,080
Labour, materials, and contracted services	941,723	858,408	872,985	887,875	903,080
Transfers to reserves	15,000	15,000	15,000	15,000	15,000
Operating Expense Total	956,723	873,408	887,985	902,875	918,080
Transfers from reserves	170,000	-	-	-	-
Capital Sources of Revenue Total	170,000	-	-	-	-
Capital expenditure	170,000	-	-	-	-
Capital Expense Total	170,000	-	-	-	-
510 Planning (Non Part 26)					
Property value tax requisition	-	261	261	261	261
Transfers from accumulated surplus	2,004	-	-	-	-
Operating Revenue Total	2,004	261	261	261	261
Labour, materials, and contracted services	2,004	261	261	261	261
Operating Expense Total	2,004	261	261	261	261

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	2019	2020	2021	2022	2023
533 House Numbering Area D					
Property value tax requisition	515	518	521	524	527
Operating Revenue Total	515	518	521	524	527
Labour, materials, and contracted services	515	518	521	524	527
Operating Expense Total	515	518	521	524	527
534 House Numbering Area A Sayward					
Property value tax requisition	286	290	293	296	299
Transfers from accumulated surplus	1	-	-	-	-
Operating Revenue Total	287	290	293	296	299
Labour, materials, and contracted services	287	290	293	296	299
Operating Expense Total	287	290	293	296	299
535 House Numbering Area B					
Property value tax requisition	414	417	420	423	426
Operating Revenue Total	414	417	420	423	426
Labour, materials, and contracted services	414	417	420	423	426
Operating Expense Total	414	417	420	423	426
536 House Numbering Area C					
Property value tax requisition	413	417	420	423	426
Transfers from accumulated surplus	1	-	-	-	-
Operating Revenue Total	414	417	420	423	426
Labour, materials, and contracted services	414	417	420	423	426
Operating Expense Total	414	417	420	423	426

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	2019	2020	2021	2022	2023
554 Economic Development - Area A Sayward					
Property value tax requisition	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other revenue from own sources	3,400	3,400	3,400	-	-
Transfers from accumulated surplus	537	-	-	-	-
Operating Revenue Total	4,437	3,900	3,900	500	500
Labour, materials, and contracted services	1,037	500	500	500	500
Transfers to reserves	3,400	3,400	3,400	-	-
Operating Expense Total	4,437	3,900	3,900	500	500
555 Economic Development - Area 'C'					
Property value tax requisition	20,000	40,781	40,787	40,793	40,799
Transfers from accumulated surplus	45,245	-	-	-	-
Operating Revenue Total	65,245	40,781	40,787	40,793	40,799
Labour, materials, and contracted services	40,775	40,781	40,787	40,793	40,799
Transfers to reserves	24,470	-	-	-	-
Operating Expense Total	65,245	40,781	40,787	40,793	40,799
614 Community Parks Area D					
Property value tax requisition	212,035	243,893	246,247	248,649	251,098
Transfers from accumulated surplus	43,550	-	-	-	-
Operating Revenue Total	255,585	243,893	246,247	248,649	251,098
Labour, materials, and contracted services	255,585	243,893	246,247	248,649	251,098
Operating Expense Total	255,585	243,893	246,247	248,649	251,098
Transfers from reserves	109,154	-	-	-	-
Capital Sources of Revenue Total	109,154	-	-	-	-
Capital expenditure	109,154	-	-	-	-
Capital Expense Total	109,154	-	-	-	-

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	2019	2020	2021	2022	2023
617 Community Parks Area B					
Property value tax requisition	\$ 163,537	\$ 160,150	\$ 162,760	\$ 164,647	\$ 166,571
Conditional transfers	1,907	-	-	-	-
Transfers from reserves	4,000	4,000	4,000	4,000	4,000
Transfers from accumulated surplus	2,606	-	-	-	-
Operating Revenue Total	172,050	164,150	166,760	168,647	170,571
Labour, materials, and contracted services	130,268	159,150	161,760	163,647	165,571
Debt interest payments	819	-	-	-	-
Debt principal payments	40,963	-	-	-	-
Transfers to reserves	-	5,000	5,000	5,000	5,000
Operating Expense Total	172,050	164,150	166,760	168,647	170,571
Transfers from reserves	85,923	-	-	-	-
Capital Sources of Revenue Total	85,923	-	-	-	-
Capital expenditure	85,923	-	-	-	-
Capital Expense Total	85,923	-	-	-	-
618 Community Parks Area C					
Property value tax requisition	179,690	191,997	204,671	217,397	220,177
Other revenue from own sources	3,600	3,600	3,600	3,600	3,600
Grants in lieu of taxes	400	400	400	400	400
Transfers from accumulated surplus	49,687	-	-	-	-
Operating Revenue Total	233,377	195,997	208,671	221,397	224,177
Labour, materials, and contracted services	213,377	195,997	198,671	201,397	204,177
Transfers to reserves	20,000	-	10,000	20,000	20,000
Operating Expense Total	233,377	195,997	208,671	221,397	224,177
Transfers from reserves	208,323	150,000	25,000	-	-
Capital Sources of Revenue Total	208,323	150,000	25,000	-	-
Capital expenditure	208,323	150,000	25,000	-	-
Capital Expense Total	208,323	150,000	25,000	-	-

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	2019	2020	2021	2022	2023
630 Vancouver Island Regional Library					
Property value tax requisition	\$ 519,069	\$ 533,180	\$ 548,391	\$ 563,998	\$ 580,010
Grants in lieu of taxes	1,100	1,100	1,100	1,100	1,100
Transfers from accumulated surplus	2,398	-	-	-	-
Operating Revenue Total	522,567	534,280	549,491	565,098	581,110
Labour, materials, and contracted services	522,567	534,280	549,491	565,098	581,110
Operating Expense Total	522,567	534,280	549,491	565,098	581,110
640 Strathcona Gardens					
Property value tax requisition	5,440,358	5,614,811	5,725,472	5,823,160	5,923,910
Sales of services	1,524,310	1,553,810	1,553,810	1,553,810	1,553,810
Other revenue from own sources	5,200	5,200	5,200	5,200	5,200
Grants in lieu of taxes	50,000	50,000	50,000	50,000	50,000
Conditional transfers	1,000	1,000	1,000	1,000	1,000
Unconditional transfers	21,000	21,000	21,000	21,000	21,000
Transfers from reserves	-	55,000	-	-	-
Transfers from accumulated surplus	482,686	-	-	-	-
Operating Revenue Total	7,524,554	7,300,821	7,356,482	7,454,170	7,554,920
Labour, materials, and contracted services	6,024,554	6,112,726	6,168,387	6,270,955	6,371,704
Debt interest payments	-	-	-	598,554	598,554
Debt principal payments	-	-	-	434,661	434,661
Transfers to reserves	1,500,000	1,188,095	1,188,095	150,000	150,000
Operating Expense Total	7,524,554	7,300,821	7,356,482	7,454,170	7,554,920
Conditional transfers	4,605,398	5,719,740	39,598,200	11,219,490	-
Proceeds from borrowing	-	-	10,753,490	4,080,510	-
Transfers from reserves	439,738	2,156,260	3,648,310	1,152,000	20,000
Capital Sources of Revenue Total	5,045,136	7,876,000	54,000,000	16,452,000	20,000
Capital expenditure	5,045,136	7,876,000	54,000,000	16,452,000	20,000
Capital Expense Total	5,045,136	7,876,000	54,000,000	16,452,000	20,000

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	2019	2020	2021	2022	2023
677 Kyuquot Community Hall					
Property value tax requisition	\$ 1,833	\$ 495	\$ 495	\$ 495	\$ 495
Transfers from accumulated surplus	477	-	-	-	-
Operating Revenue Total	2,310	495	495	495	495
Labour, materials, and contracted services	2,310	495	495	495	495
Operating Expense Total	2,310	495	495	495	495
680 Sayward Valley Recreation & Community Hall Local Service Area					
Property value tax requisition	24,143	27,568	27,575	27,582	27,589
Transfers from reserves	6,500	-	-	-	-
Transfers from accumulated surplus	1,918	-	-	-	-
Operating Revenue Total	32,561	27,568	27,575	27,582	27,589
Labour, materials, and contracted services	32,561	27,568	27,575	27,582	27,589
Operating Expense Total	32,561	27,568	27,575	27,582	27,589
Transfers from reserves	35,000	-	-	-	-
Capital Sources of Revenue Total	35,000	-	-	-	-
Capital expenditure	35,000	-	-	-	-
Capital Expense Total	35,000	-	-	-	-
685 Quadra Island Community Hall Subsidy Local Service Area					
Property value tax requisition	138,864	145,368	149,375	152,382	155,389
Grants in lieu of taxes	460	460	460	460	460
Transfers from accumulated surplus	1,497	-	-	-	-
Operating Revenue Total	140,821	145,828	149,835	152,842	155,849
Labour, materials, and contracted services	140,821	145,828	149,835	152,842	155,849
Operating Expense Total	140,821	145,828	149,835	152,842	155,849
Conditional transfers	449,805	-	-	-	-
Capital Sources of Revenue Total	449,805	-	-	-	-
Capital expenditure	449,805	-	-	-	-
Capital Expense Total	449,805	-	-	-	-

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	2019	2020	2021	2022	2023
697 Heritage Conservation - Area B					
Property value tax requisition	\$ -	\$ 1,270	\$ 1,270	\$ 1,270	\$ 1,270
Transfers from accumulated surplus	3,184	-	-	-	-
Operating Revenue Total	3,184	1,270	1,270	1,270	1,270
Labour, materials, and contracted services	3,184	1,270	1,270	1,270	1,270
Operating Expense Total	3,184	1,270	1,270	1,270	1,270
698 Heritage Conservation - Area C					
Property value tax requisition	1,270	1,270	1,270	1,270	1,270
Transfers from accumulated surplus	3,572	-	-	-	-
Operating Revenue Total	4,842	1,270	1,270	1,270	1,270
Labour, materials, and contracted services	4,842	1,270	1,270	1,270	1,270
Operating Expense Total	4,842	1,270	1,270	1,270	1,270
750 Electoral Area D Street Lighting Service					
Property value tax requisition	33,840	36,405	37,133	37,875	38,632
Other revenue from own sources	360	360	360	360	360
Transfers from accumulated surplus	1,852	-	-	-	-
Operating Revenue Total	36,052	36,765	37,493	38,235	38,992
Labour, materials, and contracted services	36,052	36,765	37,493	38,235	38,992
Operating Expense Total	36,052	36,765	37,493	38,235	38,992
770 Electoral Area C Street Lighting Service					
Property value tax requisition	7,185	7,636	7,786	7,838	7,850
Transfers from accumulated surplus	305	-	-	-	-
Operating Revenue Total	7,490	7,636	7,786	7,838	7,850
Labour, materials, and contracted services	7,490	7,636	7,786	7,838	7,850
Operating Expense Total	7,490	7,636	7,786	7,838	7,850



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	2019	2020	2021	2022	2023
785 Transit - Area D					
Property value tax requisition	\$ 156,792	\$ 169,808	\$ 181,072	\$ 188,935	\$ 197,033
Transfers from accumulated surplus	22,234	-	-	-	-
Operating Revenue Total	179,026	169,808	181,072	188,935	197,033
Labour, materials, and contracted services	179,026	169,808	181,072	188,935	197,033
Operating Expense Total	179,026	169,808	181,072	188,935	197,033
790 Oyster River Bank Protection Local Service Area					
Property value tax requisition	18,000	18,000	18,000	18,000	18,000
Transfers from accumulated surplus	16,758	-	-	-	-
Operating Revenue Total	34,758	18,000	18,000	18,000	18,000
Labour, materials, and contracted services	34,758	18,000	18,000	18,000	18,000
Operating Expense Total	34,758	18,000	18,000	18,000	18,000
Operating Sources of Revenue	21,054,881	20,522,198	20,955,236	21,429,109	21,804,701
Capital Sources of Revenue	14,613,658	35,515,000	57,582,500	16,504,500	247,500
Consolidated Revenues	35,668,539	56,037,198	78,537,736	37,933,609	22,052,201
Operating Expenses	21,054,881	20,522,198	20,955,236	21,429,109	21,804,701
Capital Expenses	14,613,658	35,515,000	57,582,500	16,504,500	247,500
Consolidated Expenses	35,668,539	56,037,198	78,537,736	37,933,609	22,052,201