

BYLAW NO. 382

A BYLAW TO ADOPT THE 2020 TO 2024 FINANCIAL PLAN AND CAPITAL EXPENDITURE PROGRAM

WHEREAS the 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 2020 to 2024;

AND WHEREAS a public consultation process regarding the 2020 to 2024 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, 2020 and terminating on December 31, 2024.

Citation


2. This bylaw may be cited for all purposes as Bylaw No. 382, being 2020 to 2024 Financial Plan and Capital Expenditure Program Bylaw.

READ A FIRST TIME ON THE 12TH DAY OF FEBRUARY, 2020

READ A SECOND TIME ON THE 12TH DAY OF FEBRUARY, 2020

READ A THIRD TIME ON THE 26TH DAY OF FEBRUARY, 2020

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 26TH DAY OF FEBRUARY, 2020



Chair



Corporate Officer

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue**

Bylaw 382
Schedule A

	2020	2021	2022	2023	2024
Operating Sources of Revenue					
Frontage and parcel taxes	\$ 11,323	\$ 25,090	\$ 25,090	\$ 25,090	\$ 25,090
Property value tax requisition	12,936,207	13,742,846	13,745,063	13,910,777	13,982,482
Grants in lieu of taxes	186,560	186,560	186,560	186,560	186,560
Conditional transfers	1,056,143	706,054	729,159	730,150	753,395
Unconditional transfers	211,500	211,500	211,500	211,500	211,500
Sales of services	3,220,368	3,333,418	3,346,778	3,365,786	3,384,831
Other revenue from own sources	1,661,531	1,692,627	1,995,687	2,327,984	2,932,992
Debt recoveries member municipalities	1,219,765	1,219,765	1,219,765	1,217,188	1,111,313
Transfers from reserves	149,725	41,368	83,617	44,402	34,032
Transfers from accumulated surplus	2,398,382	-	-	-	-
	<u>23,051,504</u>	<u>21,159,228</u>	<u>21,543,219</u>	<u>22,019,437</u>	<u>22,622,195</u>
Capital Revenues - Schedule B	19,718,721	79,460,000	19,920,000	395,000	135,000
Consolidated Revenues	<u>\$ 42,770,225</u>	<u>\$ 100,619,228</u>	<u>\$ 41,463,219</u>	<u>\$ 22,414,437</u>	<u>\$ 22,757,195</u>
Operating Expenses by Category					
General government services	\$ 5,232,251	\$ 4,827,488	\$ 4,929,247	\$ 4,958,746	\$ 5,060,813
Protective services	2,175,467	1,951,115	1,972,164	2,002,760	2,027,531
Environmental health services	2,693,239	2,464,337	2,499,820	2,541,426	2,583,610
Development services	1,135,888	842,432	852,696	866,245	880,083
Parks, recreation and cultural services	9,594,818	9,094,245	9,207,407	9,338,364	9,469,311
Transportation Services	258,632	230,913	239,736	248,812	258,149
Other services	741,444	528,933	622,384	845,896	1,231,385
Debt payments member municipalities	1,219,765	1,219,765	1,219,765	1,217,188	1,111,313
	<u>23,051,504</u>	<u>21,159,228</u>	<u>21,543,219</u>	<u>22,019,437</u>	<u>22,622,195</u>
Capital Expenses - Schedule B	19,718,721	79,460,000	19,920,000	395,000	135,000
Consolidated Expenses	<u>\$ 42,770,225</u>	<u>\$ 100,619,228</u>	<u>\$ 41,463,219</u>	<u>\$ 22,414,437</u>	<u>\$ 22,757,195</u>

**2020-2024 Financial Plan
Capital Expenses and Sources of Revenue**

Bylaw 382
Schedule B

	2020	2021	2022	2023	2024
Capital Sources of Revenue					
Conditional transfers	\$ 14,090,726	\$ 64,848,200	\$ 14,519,490	\$ -	\$ -
Proceeds from borrowing	21,483	10,753,490	4,080,510	-	-
Transfers from reserves	5,606,512	3,858,310	1,320,000	395,000	135,000
Total Capital Revenues	\$ 19,718,721	\$ 79,460,000	\$ 19,920,000	\$ 395,000	\$ 135,000
Capital Expense by Category					
General government services	\$ 318,430	\$ 65,000	\$ 30,000	\$ 85,000	\$ 45,000
Environmental health services	1,930,000	-	-	-	-
Development services	121,608	-	-	-	-
Parks, recreation and cultural services	10,871,565	54,085,000	16,580,000	100,000	80,000
Protective services	107,118	60,000	10,000	210,000	10,000
Other services	6,350,000	25,250,000	3,300,000	-	-
Transportation services	20,000	-	-	-	-
Total Capital Expenses	\$ 19,718,721	\$ 79,460,000	\$ 19,920,000	\$ 395,000	\$ 135,000

**2020-2024 Financial Plan
Operating Expenses by Type**

Bylaw 382
Schedule C

	2020	2021	2022	2023	2024
General government services					
Labour, materials, and contracted services	\$ 4,404,346	\$ 4,111,530	\$ 4,204,154	\$ 4,220,653	\$ 4,300,486
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
Deficit prior year	11,947	-	-	-	-
Transfers to reserves	707,684	607,684	616,819	629,819	652,053
	<u>5,232,251</u>	<u>4,827,488</u>	<u>4,929,247</u>	<u>4,958,746</u>	<u>5,060,813</u>
Protective services					
Labour, materials, and contracted services	2,079,226	1,852,865	1,887,264	1,917,650	1,942,200
Transfers to reserves	96,241	98,250	84,900	85,110	85,331
	<u>2,175,467</u>	<u>1,951,115</u>	<u>1,972,164</u>	<u>2,002,760</u>	<u>2,027,531</u>
Environmental health services					
Labour, materials, and contracted services	2,381,016	2,359,066	2,394,816	2,436,690	2,479,142
Debt interest payments	6,575	12,025	11,892	11,758	11,624
Debt principal payments	4,648	18,246	18,112	17,978	17,844
Deficit prior year	-	-	-	-	-
Transfers to reserves	301,000	75,000	75,000	75,000	75,000
	<u>2,693,239</u>	<u>2,464,337</u>	<u>2,499,820</u>	<u>2,541,426</u>	<u>2,583,610</u>
Development services					
Labour, materials, and contracted services	900,545	824,432	837,696	851,245	865,083
Transfers to reserves	235,343	18,000	15,000	15,000	15,000
	<u>1,135,888</u>	<u>842,432</u>	<u>852,696</u>	<u>866,245</u>	<u>880,083</u>
Parks, recreation and cultural services					
Labour, materials, and contracted services	7,662,756	7,541,150	7,659,192	7,790,149	7,921,096
Debt interest payments	-	-	598,554	598,554	598,554
Debt principal payments	-	-	434,661	434,661	434,661
Transfers to reserves	1,932,062	1,553,095	515,000	515,000	515,000
	<u>9,594,818</u>	<u>9,094,245</u>	<u>9,207,407</u>	<u>9,338,364</u>	<u>9,469,311</u>
Transportation services					
Labour, materials, and contracted services	238,632	230,913	239,736	248,812	258,149
Transfers to reserves	20,000	-	-	-	-
	<u>258,632</u>	<u>230,913</u>	<u>239,736</u>	<u>248,812</u>	<u>258,149</u>
Other services					
Labour, materials, and contracted services	696,364	483,853	622,384	845,896	1,231,385
Transfers to reserves	45,080	45,080	-	-	-
	<u>741,444</u>	<u>528,933</u>	<u>622,384</u>	<u>845,896</u>	<u>1,231,385</u>
Debt payments member municipalities					
Debt interest payments	433,850	433,850	433,850	431,273	394,316
Debt principal payments	785,915	785,915	785,915	785,915	716,997
	<u>1,219,765</u>	<u>1,219,765</u>	<u>1,219,765</u>	<u>1,217,188</u>	<u>1,111,313</u>
Total Operating Expenses	<u>\$ 23,051,504</u>	<u>\$ 21,159,228</u>	<u>\$ 21,543,219</u>	<u>\$ 22,019,437</u>	<u>\$ 22,622,195</u>

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
100 Member Municipality Administration					
Property value tax requisition	\$ 376,933	\$ 409,111	\$ 416,065	\$ 423,158	\$ 430,393
Grants in lieu of taxes	3,000	3,000	3,000	3,000	3,000
Transfers from accumulated surplus	25,361	-	-	-	-
Operating Revenue Total	405,294	412,111	419,065	426,158	433,393
Labour, materials, and contracted services	405,294	412,111	419,065	426,158	433,393
Transfers to reserves	-	-	-	-	-
Operating Expense Total	405,294	412,111	419,065	426,158	433,393
110 Administration and General Government					
Property value tax requisition	1,002,551	1,160,482	1,195,962	1,212,091	1,238,899
Sales of services	52,420	52,420	52,420	52,420	52,420
Other revenue from own sources	1,414,872	1,432,291	1,459,791	1,487,888	1,516,596
Conditional transfers	131,146	80,000	80,000	80,000	80,000
Unconditional transfers	190,500	190,500	190,500	190,500	190,500
Grants in lieu of taxes	137,000	137,000	137,000	137,000	137,000
Transfers from accumulated surplus	410,573	-	-	-	-
Operating Revenue Total	3,339,062	3,052,693	3,115,673	3,159,899	3,215,415
Labour, materials, and contracted services	3,020,788	2,834,419	2,897,399	2,941,625	2,997,141
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	210,000	110,000	110,000	110,000	110,000
Operating Expense Total	3,339,062	3,052,693	3,115,673	3,159,899	3,215,415
Proceeds from borrowing	21,483	-	-	-	-
Transfers from reserves	296,947	65,000	30,000	85,000	45,000
Capital Sources of Revenue Total	318,430	65,000	30,000	85,000	45,000
Capital expenditure	318,430	65,000	30,000	85,000	45,000
Capital Expense Total	318,430	65,000	30,000	85,000	45,000
120 Grant in Aid Area A					
Property value tax requisition	452	3,397	3,400	3,403	3,406
Transfers from accumulated surplus	9,942	-	-	-	-
Operating Revenue Total	10,394	3,397	3,400	3,403	3,406
Labour, materials, and contracted services	10,394	3,397	3,400	3,403	3,406
Operating Expense Total	10,394	3,397	3,400	3,403	3,406

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
123 Grant In Aid Area D					
Property value tax requisition	\$ 62,030	\$ 66,513	\$ 66,544	\$ 66,575	\$ 66,606
Transfers from accumulated surplus	4,454	-	-	-	-
Operating Revenue Total	66,484	66,513	66,544	66,575	66,606
Labour, materials, and contracted services	66,484	66,513	66,544	66,575	66,606
Operating Expense Total	66,484	66,513	66,544	66,575	66,606
126 Grant In Aid Area B					
Property value tax requisition	25,709	25,723	25,737	25,752	25,767
Operating Revenue Total	25,709	25,723	25,737	25,752	25,767
Labour, materials, and contracted services	25,709	25,723	25,737	25,752	25,767
Operating Expense Total	25,709	25,723	25,737	25,752	25,767
127 Grant In Aid Area C					
Property value tax requisition	24,815	25,879	25,897	25,915	25,933
Transfers from accumulated surplus	16,046	-	-	-	-
Operating Revenue Total	40,861	25,879	25,897	25,915	25,933
Labour, materials, and contracted services	40,861	25,879	25,897	25,915	25,933
Operating Expense Total	40,861	25,879	25,897	25,915	25,933
130 Electoral Areas Expenditure & Election Services					
Property value tax requisition	676,835	710,321	725,749	742,862	759,877
Conditional transfers	484,685	484,685	506,819	506,819	529,053
Transfers from reserves	-	-	39,000	-	-
Transfers from accumulated surplus	17,931	-	-	-	-
Operating Revenue Total	1,179,451	1,195,006	1,271,568	1,249,681	1,288,930
Labour, materials, and contracted services	681,767	697,322	764,749	729,862	746,877
Transfers to reserves	497,684	497,684	506,819	519,819	542,053
Operating Expense Total	1,179,451	1,195,006	1,271,568	1,249,681	1,288,930

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
132 Wharves					
Sales of services	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365
Other revenue from own sources	30,000	30,000	30,000	30,000	30,000
Conditional transfers	139,417	140,369	141,340	142,331	143,342
Operating Revenue Total	169,782	170,734	171,705	172,696	173,707
Labour, materials, and contracted services	169,782	170,734	171,705	172,696	173,707
Operating Expense Total	169,782	170,734	171,705	172,696	173,707
Conditional transfers	1,400,000	500,000	-	-	-
Capital Sources of Revenue Total	1,400,000	500,000	-	-	-
Capital expenditure	1,400,000	500,000	-	-	-
Capital Expense Total	1,400,000	500,000	-	-	-
149 Regional Broadband					
Property value tax requisition	312,839	312,839	81,679	-	(191,822)
Other revenue from own sources	-	45,360	369,000	673,200	1,249,500
Transfers from accumulated surplus	258,823	-	-	-	-
Operating Revenue Total	571,662	358,199	450,679	673,200	1,057,678
Labour, materials, and contracted services	526,582	313,119	450,679	673,200	1,057,678
Transfers to reserves	45,080	45,080	-	-	-
Operating Expense Total	571,662	358,199	450,679	673,200	1,057,678
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					
Other revenue from own sources	45,080	45,080	-	-	-
Property value tax requisition	-	-	277	277	277
Transfers from accumulated surplus	25,002	-	-	-	-
Operating Revenue Total	70,082	45,080	277	277	277
Labour, materials, and contracted services	70,082	45,080	277	277	277
Operating Expense Total	70,082	45,080	277	277	277

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
151 Feasibility Studies - Electoral Area A					
Property value tax requisition	\$ 874	\$ 256	\$ 256	\$ 256	\$ 256
Transfers from accumulated surplus	4,382	-	-	-	-
Operating Revenue Total	5,256	256	256	256	256
Labour, materials, and contracted services	5,256	256	256	256	256
Operating Expense Total	5,256	256	256	256	256
154 Feasibility Studies - Electoral Area D					
Property value tax requisition	-	290	290	290	290
Transfers from accumulated surplus	38,305	-	-	-	-
Operating Revenue Total	38,305	290	290	290	290
Labour, materials, and contracted services	38,305	290	290	290	290
Operating Expense Total	38,305	290	290	290	290
157 Feasibility Studies - Electoral Area B					
Other revenue from own sources	31,083	-	-	-	-
Property value tax requisition	-	270	270	270	270
Operating Revenue Total	31,083	270	270	270	270
Labour, materials, and contracted services	19,136	270	270	270	270
Deficit prior year	11,947	-	-	-	-
Operating Expense Total	31,083	270	270	270	270
158 Feasibility Studies - Electoral Area C					
Property value tax requisition	1,305	270	270	270	270
Transfers from accumulated surplus	18,965	-	-	-	-
Operating Revenue Total	20,270	270	270	270	270
Labour, materials, and contracted services	20,270	270	270	270	270
Operating Expense Total	20,270	270	270	270	270
190 Member Municipality Debt					
Debt recoveries member municipalities	1,219,765	1,219,765	1,219,765	1,217,188	1,111,313
Operating Revenue Total	1,219,765	1,219,765	1,219,765	1,217,188	1,111,313
Debt interest payments	433,850	433,850	433,850	431,273	394,316
Debt principal payments	785,915	785,915	785,915	785,915	716,997
Operating Expense Total	1,219,765	1,219,765	1,219,765	1,217,188	1,111,313

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
210 Campbell River Fire Protection Specified Area					
Property value tax requisition	\$ 475,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Transfers from reserves	49,233	4,962	4,962	4,962	4,962
Transfers from accumulated surplus	5,729	-	-	-	-
Operating Revenue Total	529,962	504,962	504,962	504,962	504,962
Labour, materials, and contracted services	529,962	504,962	504,962	504,962	504,962
Operating Expense Total	529,962	504,962	504,962	504,962	504,962
245 Sayward Valley Fire Protection Local Service Area					
Property value tax requisition	75,000	75,000	75,000	75,000	75,000
Conditional transfers	10,000	-	-	-	-
Other revenue from own sources	550	550	550	550	550
Transfers from accumulated surplus	53,570	-	-	-	-
Operating Revenue Total	139,120	75,550	75,550	75,550	75,550
Labour, materials, and contracted services	122,420	58,850	58,850	58,850	58,850
Transfers to reserves	16,700	16,700	16,700	16,700	16,700
Operating Expense Total	139,120	75,550	75,550	75,550	75,550
250 South Cortes Island Fire Local Service Area					
Property value tax requisition	225,500	237,212	246,805	256,870	267,431
Sales of services	4,620	4,620	4,620	4,620	4,620
Transfers from accumulated surplus	3,570	-	-	-	-
Operating Revenue Total	233,690	241,832	251,425	261,490	272,051
Labour, materials, and contracted services	183,690	191,832	201,425	211,490	222,051
Transfers to reserves	50,000	50,000	50,000	50,000	50,000
Operating Expense Total	233,690	241,832	251,425	261,490	272,051
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	-
251 Cortes First Responder					
Property value tax requisition	44,061	43,506	31,421	32,958	34,573
Operating Revenue Total	44,061	43,506	31,421	32,958	34,573
Labour, materials, and contracted services	28,520	25,956	27,221	28,548	29,942
Transfers to reserves	15,541	17,550	4,200	4,410	4,631
Operating Expense Total	44,061	43,506	31,421	32,958	34,573

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
255 North Quadra Island Assistance Response					
Property value tax requisition	\$ 253	\$ 505	\$ 510	\$ 515	\$ 520
Transfers from accumulated surplus	247	-	-	-	-
Operating Revenue Total	500	505	510	515	520
Labour, materials, and contracted services	500	505	510	515	520
Operating Expense Total	500	505	510	515	520
271 EA A Kyuquot Nootka Emergency Program Extended Service					
Property value tax requisition	1,000	1,496	1,501	1,506	1,511
Transfers from accumulated surplus	1,164	-	-	-	-
Operating Revenue Total	2,164	1,496	1,501	1,506	1,511
Labour, materials, and contracted services	2,164	1,496	1,501	1,506	1,511
Operating Expense Total	2,164	1,496	1,501	1,506	1,511
272 Strathcona Emergency Program					
Property value tax requisition	310,422	326,620	329,681	332,802	335,987
Conditional transfers	178,395	-	-	-	-
Transfers from accumulated surplus	13,197	-	-	-	-
Operating Revenue Total	502,014	326,620	329,681	332,802	335,987
Labour, materials, and contracted services	492,014	316,620	319,681	322,802	325,987
Transfers to reserves	10,000	10,000	10,000	10,000	10,000
Operating Expense Total	502,014	326,620	329,681	332,802	335,987
Transfers from reserves	10,000	10,000	10,000	10,000	10,000
Capital Sources of Revenue Total	10,000	10,000	10,000	10,000	10,000
Capital expenditure	10,000	10,000	10,000	10,000	10,000
Capital Expense Total	10,000	10,000	10,000	10,000	10,000
275 911 Answering Service					
Property value tax requisition	421,376	450,686	465,241	475,068	478,286
Transfers from accumulated surplus	2,914	-	-	-	-
Operating Revenue Total	424,290	450,686	465,241	475,068	478,286
Labour, materials, and contracted services	424,290	450,686	465,241	475,068	478,286
Transfers to reserves	-	-	-	-	-
Operating Expense Total	424,290	450,686	465,241	475,068	478,286

**2020-2024 Financial Plan
Consolidated Expenses and Sources of Revenue by Service**

Bylaw 382
Schedule D

	2020	2021	2022	2023	2024
285 Building Inspection					
Property value tax requisition	\$ 153,870	\$ 201,345	\$ 206,344	\$ 211,450	\$ 216,671
Sales of services	12,000	12,000	12,000	12,000	12,000
Other revenue from own sources	44,050	44,050	44,050	44,050	44,050
Transfers from accumulated surplus	42,585	-	-	-	-
Operating Revenue Total	252,505	257,395	262,394	267,500	272,721
Labour, materials, and contracted services	248,505	253,395	258,394	263,500	268,721
Transfers to reserves	4,000	4,000	4,000	4,000	4,000
Operating Expense Total	252,505	257,395	262,394	267,500	272,721
Transfers from reserves	52,118	-	-	-	-
Capital Sources of Revenue Total	52,118	-	-	-	-
Capital expenditure	52,118	-	-	-	-
Capital Expense Total	52,118	-	-	-	-
290 Electoral Area D Animal Control					
Property value tax requisition	42,451	44,780	45,692	46,618	47,575
Other revenue from own sources	100	100	100	100	100
Transfers from accumulated surplus	1,431	-	-	-	-
Operating Revenue Total	43,982	44,880	45,792	46,718	47,675
Labour, materials, and contracted services	43,982	44,880	45,792	46,718	47,675
Operating Expense Total	43,982	44,880	45,792	46,718	47,675
295 Noise Control					
Property value tax requisition	57	2,907	2,910	2,913	2,916
Transfers from accumulated surplus	2,347	-	-	-	-
Operating Revenue Total	2,404	2,907	2,910	2,913	2,916
Labour, materials, and contracted services	2,404	2,907	2,910	2,913	2,916
Operating Expense Total	2,404	2,907	2,910	2,913	2,916
298 Unsightly Premises Extended Service					
Property value tax requisition	273	776	777	778	779
Transfers from accumulated surplus	502	-	-	-	-
Operating Revenue Total	775	776	777	778	779
Labour, materials, and contracted services	775	776	777	778	779
Operating Expense Total	775	776	777	778	779

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	2020	2021	2022	2023	2024
318 Craig Road Water					
Frontage and parcel taxes	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323
Transfers from accumulated surplus	404	-	-	-	-
Operating Revenue Total	11,727	11,323	11,323	11,323	11,323
Labour, materials, and contracted services	504	100	100	100	100
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	11,727	11,323	11,323	11,323	11,323
319 Electoral Area D Water					
Property value tax requisition	587,100	604,713	622,854	641,540	660,786
Sales of services	1,229,566	1,325,674	1,333,501	1,346,658	1,359,780
Transfers from accumulated surplus	336,846	-	-	-	-
Operating Revenue Total	2,153,512	1,930,387	1,956,355	1,988,198	2,020,566
Labour, materials, and contracted services	1,852,512	1,870,387	1,896,355	1,928,198	1,960,566
Debt interest payments	-	-	-	-	-
Debt principal payments	-	-	-	-	-
Transfers to reserves	301,000	60,000	60,000	60,000	60,000
Operating Expense Total	2,153,512	1,930,387	1,956,355	1,988,198	2,020,566
Transfers from reserves	1,630,000	-	-	-	-
Capital Sources of Revenue Total	1,630,000	-	-	-	-
Capital expenditure	1,630,000	-	-	-	-
Capital Expense Total	1,630,000	-	-	-	-
331 Quathiaski Cove Sewer					
Sales of services	194,111	208,076	210,632	213,256	215,952
Transfers from accumulated surplus	22,388	-	-	-	-
Operating Revenue Total	216,499	208,076	210,632	213,256	215,952
Labour, materials, and contracted services	216,499	186,295	189,118	192,010	194,974
Debt interest payments	-	669	536	402	268
Debt principal payments	-	6,112	5,978	5,844	5,710
Transfers to reserves	-	15,000	15,000	15,000	15,000
Operating Expense Total	216,499	208,076	210,632	213,256	215,952
Transfers from reserves	300,000	-	-	-	-
Capital Sources of Revenue Total	300,000	-	-	-	-
Capital expenditure	300,000	-	-	-	-
Capital Expense Total	300,000	-	-	-	-

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	2020	2021	2022	2023	2024
332 Quathiaski Cove Sewer Extension					
Frontage and parcel taxes	\$ -	\$ 13,767	\$ 13,767	\$ 13,767	\$ 13,767
Operating Revenue Total	-	13,767	13,767	13,767	13,767
Labour, materials, and contracted services	-	1,500	1,500	1,500	1,500
Debt interest payments	-	4,781	4,781	4,781	4,781
Debt principal payments	-	7,486	7,486	7,486	7,486
Operating Expense Total	-	13,767	13,767	13,767	13,767
340 Liquid Waste					
Property value tax requisition	5,000	5,000	5,000	5,000	5,000
Transfers from reserves	3,402	4,577	4,745	4,916	4,989
Transfers from accumulated surplus	18,510	-	-	-	-
Operating Revenue Total	26,912	9,577	9,745	9,916	9,989
Labour, materials, and contracted services	26,912	9,577	9,745	9,916	9,989
Operating Expense Total	26,912	9,577	9,745	9,916	9,989
364 Area A Kyuquot Nootka Solid Waste Disposal					
Property value tax requisition	10,000	10,000	10,000	10,000	10,000
Transfers from reserves	1,458	3,722	3,888	4,057	4,127
Transfers from accumulated surplus	2,102	-	-	-	-
Operating Revenue Total	13,560	13,722	13,888	14,057	14,127
Labour, materials, and contracted services	13,560	13,722	13,888	14,057	14,127
Operating Expense Total	13,560	13,722	13,888	14,057	14,127
368 Sayward and Area A Sayward Refuse Disposal					
Property value tax requisition	11,311	16,800	17,533	18,284	19,054
Other revenue from own sources	13,800	13,800	13,800	13,800	13,800
Transfers from accumulated surplus	4,775	-	-	-	-
Operating Revenue Total	29,886	30,600	31,333	32,084	32,854
Labour, materials, and contracted services	29,886	30,600	31,333	32,084	32,854
Operating Expense Total	29,886	30,600	31,333	32,084	32,854
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	71,492	74,469	77,446	80,673	83,900
Transfers from reserves	1,140	4,567	3,893	3,035	2,244
Transfers from accumulated surplus	4,165	-	-	-	-
Operating Revenue Total	82,184	84,423	86,726	89,095	91,531
Labour, materials, and contracted services	82,184	84,423	86,726	89,095	91,531
Operating Expense Total	82,184	84,423	86,726	89,095	91,531

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	2020	2021	2022	2023	2024
374 Electoral Area "B" Refuse Disposal Grounds Specified Area					
Property value tax requisition	\$ 57,079	\$ 57,079	\$ 57,079	\$ 60,455	\$ 73,948
Other revenue from own sources	9,999	9,999	9,999	9,999	9,999
Transfers from reserves	5,480	10,421	12,510	11,283	-
Transfers from accumulated surplus	2,909	-	-	-	-
Operating Revenue Total	75,467	77,499	79,588	81,737	83,947
Labour, materials, and contracted services	75,467	77,499	79,588	81,737	83,947
Operating Expense Total	75,467	77,499	79,588	81,737	83,947
376 Cortes Island Refuse Collection					
Sales of services	75,844	75,844	75,844	75,844	75,844
Transfers from reserves	4,512	9,119	10,619	12,149	13,710
Transfers from accumulated surplus	3,136	-	-	-	-
Operating Revenue Total	83,492	84,963	86,463	87,993	89,554
Labour, materials, and contracted services	83,492	84,963	86,463	87,993	89,554
Operating Expense Total	83,492	84,963	86,463	87,993	89,554
500 Planning					
Property value tax requisition	639,493	747,279	760,510	774,026	787,831
Sales of services	15,000	15,000	15,000	15,000	15,000
Other revenue from own sources	53,850	53,850	53,850	53,850	53,850
Conditional transfers	52,500	-	-	-	-
Transfers from accumulated surplus	319,334	-	-	-	-
Operating Revenue Total	1,080,177	816,129	829,360	842,876	856,681
Labour, materials, and contracted services	855,177	801,129	814,360	827,876	841,681
Transfers to reserves	225,000	15,000	15,000	15,000	15,000
Operating Expense Total	1,080,177	816,129	829,360	842,876	856,681
Transfers from reserves	121,608	-	-	-	-
Capital Sources of Revenue Total	121,608	-	-	-	-
Capital expenditure	121,608	-	-	-	-
Capital Expense Total	121,608	-	-	-	-

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	2020	2021	2022	2023	2024
510 Planning (Non Part 26)					
Property value tax requisition	\$ -	\$ 261	\$ 261	\$ 261	\$ 261
Transfers from accumulated surplus	1,744	-	-	-	-
Operating Revenue Total	1,744	261	261	261	261
Labour, materials, and contracted services	1,744	261	261	261	261
Operating Expense Total	1,744	261	261	261	261
533 House Numbering Area D					
Property value tax requisition	533	537	541	545	549
Operating Revenue Total	533	537	541	545	549
Labour, materials, and contracted services	533	537	541	545	549
Operating Expense Total	533	537	541	545	549
534 House Numbering Area A Sayward					
Property value tax requisition	305	309	313	317	321
Operating Revenue Total	305	309	313	317	321
Labour, materials, and contracted services	305	309	313	317	321
Operating Expense Total	305	309	313	317	321
535 House Numbering Area B					
Property value tax requisition	432	436	440	444	448
Operating Revenue Total	432	436	440	444	448
Labour, materials, and contracted services	432	436	440	444	448
Operating Expense Total	432	436	440	444	448
536 House Numbering Area C					
Property value tax requisition	432	436	440	444	448
Operating Revenue Total	432	436	440	444	448
Labour, materials, and contracted services	432	436	440	444	448
Operating Expense Total	432	436	440	444	448
554 Economic Development - Area A Sayward					
Property value tax requisition	500	500	500	500	500
Other revenue from own sources	3,600	3,000	-	-	-
Transfers from accumulated surplus	615	-	-	-	-
Operating Revenue Total	4,715	3,500	500	500	500
Labour, materials, and contracted services	1,115	500	500	500	500
Transfers to reserves	3,600	3,000	-	-	-
Operating Expense Total	4,715	3,500	500	500	500

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	2020	2021	2022	2023	2024
555 Economic Development - Area 'C'					
Property value tax requisition	\$ 20,000	\$ 20,824	\$ 20,841	\$ 20,858	\$ 20,875
Transfers from accumulated surplus	27,550	-	-	-	-
Operating Revenue Total	47,550	20,824	20,841	20,858	20,875
Labour, materials, and contracted services	40,807	20,824	20,841	20,858	20,875
Transfers to reserves	6,743	-	-	-	-
Operating Expense Total	47,550	20,824	20,841	20,858	20,875
614 Community Parks Area D					
Conditional transfers	8,000	-	-	-	-
Property value tax requisition	212,035	227,408	229,855	232,352	234,900
Transfers from accumulated surplus	56,400	-	-	-	-
Operating Revenue Total	276,435	227,408	229,855	232,352	234,900
Labour, materials, and contracted services	233,010	227,408	229,855	232,352	234,900
Transfers to reserves	43,425	-	-	-	-
Operating Expense Total	276,435	227,408	229,855	232,352	234,900
Transfers from reserves	146,654	15,000	-	-	-
Capital Sources of Revenue Total	146,654	15,000	-	-	-
Capital expenditure	146,654	15,000	-	-	-
Capital Expense Total	146,654	15,000	-	-	-
617 Community Parks Area B					
Property value tax requisition	174,352	178,701	180,835	183,012	185,233
Conditional transfers	8,000	-	-	-	-
Transfers from reserves	4,000	4,000	4,000	4,000	4,000
Transfers from accumulated surplus	3,998	-	-	-	-
Operating Revenue Total	190,350	182,701	184,835	187,012	189,233
Labour, materials, and contracted services	190,350	177,701	179,835	182,012	184,233
Transfers to reserves	-	5,000	5,000	5,000	5,000
Operating Expense Total	190,350	182,701	184,835	187,012	189,233
Transfers from reserves	109,902	-	-	-	-
Capital Sources of Revenue Total	109,902	-	-	-	-
Capital expenditure	109,902	-	-	-	-
Capital Expense Total	109,902	-	-	-	-

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	2020	2021	2022	2023	2024
618 Community Parks Area C					
Property value tax requisition	\$ 188,664	\$ 228,602	\$ 230,955	\$ 233,357	\$ 235,810
Conditional transfers	43,000	-	-	-	-
Other revenue from own sources	3,600	3,600	3,600	3,600	3,600
Transfers from accumulated surplus	57,634	-	-	-	-
Operating Revenue Total	292,898	232,202	234,555	236,957	239,410
Labour, materials, and contracted services	282,898	222,202	224,555	226,957	229,410
Transfers to reserves	10,000	10,000	10,000	10,000	10,000
Operating Expense Total	292,898	232,202	234,555	236,957	239,410
Transfers from reserves	345,023	25,000	-	-	-
Capital Sources of Revenue Total	345,023	25,000	-	-	-
Capital expenditure	345,023	25,000	-	-	-
Capital Expense Total	345,023	25,000	-	-	-
630 Vancouver Island Regional Library					
Property value tax requisition	529,864	540,679	551,510	562,557	573,825
Grants in lieu of taxes	1,100	1,100	1,100	1,100	1,100
Transfers from accumulated surplus	197	-	-	-	-
Operating Revenue Total	531,161	541,779	552,610	563,657	574,925
Labour, materials, and contracted services	531,161	541,779	552,610	563,657	574,925
Operating Expense Total	531,161	541,779	552,610	563,657	574,925

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	2020	2021	2022	2023	2024
640 Strathcona Gardens					
Property value tax requisition	\$ 5,791,517	\$ 5,994,812	\$ 6,087,185	\$ 6,196,995	\$ 6,309,428
Sales of services	1,564,950	1,564,950	1,564,950	1,564,950	1,564,950
Other revenue from own sources	5,200	5,200	5,200	5,200	5,200
Grants in lieu of taxes	45,000	45,000	45,000	45,000	45,000
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	508,531	-	-	-	-
Operating Revenue Total	7,992,198	7,631,962	7,724,335	7,834,145	7,946,578
Labour, materials, and contracted services	6,129,103	6,093,867	6,191,120	6,300,930	6,413,363
Debt interest payments	-	-	598,554	598,554	598,554
Debt principal payments	-	-	434,661	434,661	434,661
Transfers to reserves	1,863,095	1,538,095	500,000	500,000	500,000
Operating Expense Total	7,992,198	7,631,962	7,724,335	7,834,145	7,946,578
Conditional transfers	7,653,819	39,598,200	11,219,490	-	-
Proceeds from borrowing	-	10,753,490	4,080,510	-	-
Transfers from reserves	2,379,260	3,693,310	1,280,000	100,000	80,000
Capital Sources of Revenue Total	10,033,079	54,045,000	16,580,000	100,000	80,000
Capital expenditure	10,033,079	54,045,000	16,580,000	100,000	80,000
Capital Expense Total	10,033,079	54,045,000	16,580,000	100,000	80,000
677 Kyuquot Community Hall					
Property value tax requisition	495	495	495	495	495
Transfers from accumulated surplus	1,999	-	-	-	-
Operating Revenue Total	2,494	495	495	495	495
Labour, materials, and contracted services	2,494	495	495	495	495
Operating Expense Total	2,494	495	495	495	495
Transfers from reserves	50,000	-	-	-	-
Capital Sources of Revenue Total	50,000	-	-	-	-
Capital expenditure	50,000	-	-	-	-
Capital Expense Total	50,000	-	-	-	-

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	2020	2021	2022	2023	2024
680 Sayward Valley Recreation & Community Hall Local Service Area					
Property value tax requisition	\$ 24,275	\$ 27,207	\$ 27,215	\$ 27,223	\$ 27,231
Transfers from reserves	5,500	-	-	-	-
Transfers from accumulated surplus	6,924	-	-	-	-
Operating Revenue Total	36,699	27,207	27,215	27,223	27,231
Labour, materials, and contracted services	36,699	27,207	27,215	27,223	27,231
Operating Expense Total	36,699	27,207	27,215	27,223	27,231
Transfers from reserves	100,000	-	-	-	-
Capital Sources of Revenue Total	100,000	-	-	-	-
Capital expenditure	100,000	-	-	-	-
Capital Expense Total	100,000	-	-	-	-
682 Cortes Community Hall					
Property value tax requisition	80,250	80,392	80,400	80,408	80,416
Operating Revenue Total	80,250	80,392	80,400	80,408	80,416
Labour, materials, and contracted services	64,708	80,392	80,400	80,408	80,416
Transfers to reserves	15,542	-	-	-	-
Operating Expense Total	80,250	80,392	80,400	80,408	80,416
685 Quadra Island Community Hall Subsidy Local Service Area					
Property value tax requisition	157,294	167,107	170,115	173,123	173,131
Grants in lieu of taxes	460	460	460	460	460
Transfers from accumulated surplus	5,805	-	-	-	-
Transfers from reserves	20,000	-	-	-	-
Operating Revenue Total	183,559	167,567	170,575	173,583	173,591
Labour, materials, and contracted services	183,559	167,567	170,575	173,583	173,591
Operating Expense Total	183,559	167,567	170,575	173,583	173,591
Conditional transfers	86,907	-	-	-	-
Capital Sources of Revenue Total	86,907	-	-	-	-
Capital expenditure	86,907	-	-	-	-
Capital Expense Total	86,907	-	-	-	-

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	2020	2021	2022	2023	2024
697 Heritage Conservation - Area B					
Property value tax requisition	\$ -	\$ 1,262	\$ 1,262	\$ 1,262	\$ 1,262
Transfers from accumulated surplus	2,923	-	-	-	-
Operating Revenue Total	2,923	1,262	1,262	1,262	1,262
Labour, materials, and contracted services	2,923	1,262	1,262	1,262	1,262
Operating Expense Total	2,923	1,262	1,262	1,262	1,262
698 Heritage Conservation - Area C					
Property value tax requisition	1,270	1,270	1,270	1,270	1,270
Transfers from accumulated surplus	4,581	-	-	-	-
Operating Revenue Total	5,851	1,270	1,270	1,270	1,270
Labour, materials, and contracted services	5,851	1,270	1,270	1,270	1,270
Operating Expense Total	5,851	1,270	1,270	1,270	1,270
750 Electoral Area D Street Lighting Service					
Property value tax requisition	35,030	37,201	37,952	38,718	39,500
Other revenue from own sources	360	360	360	360	360
Transfers from accumulated surplus	1,434	-	-	-	-
Operating Revenue Total	36,824	37,561	38,312	39,078	39,860
Labour, materials, and contracted services	36,824	37,561	38,312	39,078	39,860
Operating Expense Total	36,824	37,561	38,312	39,078	39,860
770 Electoral Area C Street Lighting Service					
Property value tax requisition	7,333	7,740	7,895	8,053	8,214
Transfers from accumulated surplus	254	-	-	-	-
Operating Revenue Total	7,587	7,740	7,895	8,053	8,214
Labour, materials, and contracted services	7,587	7,740	7,895	8,053	8,214
Operating Expense Total	7,587	7,740	7,895	8,053	8,214

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785 Transit - Area D					
Property value tax requisition	\$ 159,037	\$ 176,612	\$ 184,529	\$ 192,681	\$ 201,075
Transfers from accumulated surplus	26,243	-	-	-	-
Operating Revenue Total	185,280	176,612	184,529	192,681	201,075
Labour, materials, and contracted services	165,280	176,612	184,529	192,681	201,075
Transfers to reserves	20,000	-	-	-	-
Operating Expense Total	185,280	176,612	184,529	192,681	201,075
Transfers from reserves	20,000	-	-	-	-
Capital Sources of Revenue Total	20,000	-	-	-	-
Capital expenditure	20,000	-	-	-	-
Capital Expense Total	20,000	-	-	-	-
790 Oyster River Bank Protection Local Service Area					
Property value tax requisition	9,000	9,000	9,000	9,000	9,000
Transfers from accumulated surplus	19,941	-	-	-	-
Operating Revenue Total	28,941	9,000	9,000	9,000	9,000
Labour, materials, and contracted services	28,941	9,000	9,000	9,000	9,000
Operating Expense Total	28,941	9,000	9,000	9,000	9,000
Operating Sources of Revenue	\$ 23,051,504	\$ 21,159,228	\$ 21,543,219	\$ 22,019,437	\$ 22,622,195
Capital Sources of Revenue	19,718,721	79,460,000	19,920,000	395,000	135,000
Consolidated Revenues	\$ 42,770,225	\$ 100,619,228	\$ 41,463,219	\$ 22,414,437	\$ 22,757,195
Operating Expenses	\$ 23,051,504	\$ 21,159,228	\$ 21,543,219	\$ 22,019,437	\$ 22,622,195
Capital Expenses	19,718,721	79,460,000	19,920,000	395,000	135,000
Consolidated Expenses	\$ 42,770,225	\$ 100,619,228	\$ 41,463,219	\$ 22,414,437	\$ 22,757,195