



## BYLAW NO. 427

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

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**WHEREAS** the Strathcona Regional District has, by Bylaw No. 382, adopted a financial plan for the five-year period commencing on January 1, 2020 and ending on December 31, 2024;

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

**AND WHEREAS** the Regional District wishes to amend the aforesaid financial plan due to circumstances that were unforeseen at the time of its adoption;

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

#### **Amendments**

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Expenses by Type*) and Schedule D (*Consolidated Expenses and Sources of Revenue by Service*) to Bylaw No. 382 are repealed and the attached Schedule A (*Consolidated Expenses and Sources of Revenue*), Schedule B (*Capital Expenses and Sources of Revenue*), Schedule C (*Operating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*) are substituted therefore.

#### **Citation**

2. This bylaw may be cited for all purposes as Bylaw No. 427, being 2020 to 2024 Financial Plan and Capital Expenditure Program Bylaw, Amendment No.2.

**READ A FIRST TIME ON THE 24<sup>TH</sup> DAY OF MARCH, 2021**

**READ A SECOND TIME ON THE 24<sup>TH</sup> DAY OF MARCH, 2021**

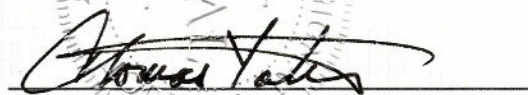
READ A THIRD TIME ON THE 24<sup>TH</sup> DAY OF MARCH, 2021

RECONSIDERED, FINALLY PASSED AND ADOPTED ON THE 24<sup>TH</sup> DAY OF MARCH, 2021



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Chair



A handwritten signature in black ink, written over a horizontal line. The signature is cursive and appears to be "Thomas".

Corporate Officer

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

Bylaw 427  
Schedule A

	2020	2021	2022	2023	2024
<b>Operating Sources of Revenue</b>					
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	1,267,583	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>23,262,944</u>	<u>21,159,228</u>	<u>21,543,219</u>	<u>22,019,437</u>	<u>22,622,195</u>
<b>Capital Revenues - Schedule B</b>	<b>20,338,721</b>	<b>79,460,000</b>	<b>19,920,000</b>	<b>395,000</b>	<b>135,000</b>
<b>Consolidated Revenues</b>	<b><u>\$ 43,601,665</u></b>	<b><u>\$ 100,619,228</u></b>	<b><u>\$ 41,463,219</u></b>	<b><u>\$ 22,414,437</u></b>	<b><u>\$ 22,757,195</u></b>
<b>Operating Expenses by Category</b>					
General government services	\$ 5,232,251	\$ 4,827,488	\$ 4,929,247	\$ 4,958,746	\$ 5,060,813
Protective services	2,386,907	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>23,262,944</u>	<u>21,159,228</u>	<u>21,543,219</u>	<u>22,019,437</u>	<u>22,622,195</u>
<b>Capital Expenses - Schedule B</b>	<b>20,338,721</b>	<b>79,460,000</b>	<b>19,920,000</b>	<b>395,000</b>	<b>135,000</b>
<b>Consolidated Expenses</b>	<b><u>\$ 43,601,665</u></b>	<b><u>\$ 100,619,228</u></b>	<b><u>\$ 41,463,219</u></b>	<b><u>\$ 22,414,437</u></b>	<b><u>\$ 22,757,195</u></b>

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

Bylaw 427  
Schedule B

	2020	2021	2022	2023	2024
<b>Capital Sources of Revenue</b>					
Conditional transfers	\$ 14,090,726	\$ 64,848,200	\$ 14,519,490	\$ -	\$ -
Other recoveries	60,000	-	-	-	-
Proceeds from borrowing	21,483	10,753,490	4,080,510	-	-
Transfers from reserves	6,166,512	3,858,310	1,320,000	395,000	135,000
<b>Total Capital Revenues</b>	<b>\$ 20,338,721</b>	<b>\$ 79,460,000</b>	<b>\$ 19,920,000</b>	<b>\$ 395,000</b>	<b>\$ 135,000</b>
<b>Capital Expense by Category</b>					
General government services	\$ 568,430	\$ 65,000	\$ 30,000	\$ 85,000	\$ 45,000
Environmental health services	2,050,000	-	-	-	-
Development services	121,608	-	-	-	-
Parks, recreation and cultural services	11,121,565	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	-	-	-	-
<b>Total Capital Expenses</b>	<b>\$ 20,338,721</b>	<b>\$ 79,460,000</b>	<b>\$ 19,920,000</b>	<b>\$ 395,000</b>	<b>\$ 135,000</b>

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

Bylaw 427  
Schedule C

	2020	2021	2022	2023	2024
<b>General government services</b>					
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>
<b>Protective services</b>					
Labour, materials, and contracted services	2,290,666	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>2,386,907</u>	<u>1,951,115</u>	<u>1,972,164</u>	<u>2,002,760</u>	<u>2,027,531</u>
<b>Environmental health services</b>					
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>
<b>Development services</b>					
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>
<b>Parks, recreation and cultural services</b>					
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>
<b>Transportation services</b>					
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>
<b>Other services</b>					
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>
<b>Debt payments member municipalities</b>					
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>
<b>Total Operating Expenses</b>	<u><u>\$ 23,262,944</u></u>	<u><u>\$ 21,159,228</u></u>	<u><u>\$ 21,543,219</u></u>	<u><u>\$ 22,019,437</u></u>	<u><u>\$ 22,622,195</u></u>

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

Bylaw 427  
Schedule D

	2020	2021	2022	2023	2024
<b>100 Member Municipality Administration</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>405,294</b>	<b>412,111</b>	<b>419,065</b>	<b>426,158</b>	<b>433,393</b>
Labour, materials, and contracted services	405,294	412,111	419,065	426,158	433,393
<b>Operating Expense Total</b>	<b>405,294</b>	<b>412,111</b>	<b>419,065</b>	<b>426,158</b>	<b>433,393</b>
<b>110 Administration and General Government</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>3,339,062</b>	<b>3,052,693</b>	<b>3,115,673</b>	<b>3,159,899</b>	<b>3,215,415</b>
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
<b>Operating Expense Total</b>	<b>3,339,062</b>	<b>3,052,693</b>	<b>3,115,673</b>	<b>3,159,899</b>	<b>3,215,415</b>
Proceeds from borrowing	21,483	-	-	-	-
Transfers from reserves	546,947	65,000	30,000	85,000	45,000
<b>Capital Sources of Revenue Total</b>	<b>568,430</b>	<b>65,000</b>	<b>30,000</b>	<b>85,000</b>	<b>45,000</b>
Capital expenditure	568,430	65,000	30,000	85,000	45,000
<b>Capital Expense Total</b>	<b>568,430</b>	<b>65,000</b>	<b>30,000</b>	<b>85,000</b>	<b>45,000</b>
<b>120 Grant in Aid Area A</b>					
Property value tax requisition	452	3,397	3,400	3,403	3,406
Transfers from accumulated surplus	9,942	-	-	-	-
<b>Operating Revenue Total</b>	<b>10,394</b>	<b>3,397</b>	<b>3,400</b>	<b>3,403</b>	<b>3,406</b>
Labour, materials, and contracted services	10,394	3,397	3,400	3,403	3,406
<b>Operating Expense Total</b>	<b>10,394</b>	<b>3,397</b>	<b>3,400</b>	<b>3,403</b>	<b>3,406</b>

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

Bylaw 427  
Schedule D

	2020	2021	2022	2023	2024
<b>123 Grant In Aid Area D</b>					
Property value tax requisition	\$ 62,030	\$ 66,513	\$ 66,544	\$ 66,575	\$ 66,606
Transfers from accumulated surplus	4,454	-	-	-	-
<b>Operating Revenue Total</b>	<b>66,484</b>	<b>66,513</b>	<b>66,544</b>	<b>66,575</b>	<b>66,606</b>
Labour, materials, and contracted services	66,484	66,513	66,544	66,575	66,606
<b>Operating Expense Total</b>	<b>66,484</b>	<b>66,513</b>	<b>66,544</b>	<b>66,575</b>	<b>66,606</b>
<b>126 Grant In Aid Area B</b>					
Property value tax requisition	25,709	25,723	25,737	25,752	25,767
<b>Operating Revenue Total</b>	<b>25,709</b>	<b>25,723</b>	<b>25,737</b>	<b>25,752</b>	<b>25,767</b>
Labour, materials, and contracted services	25,709	25,723	25,737	25,752	25,767
<b>Operating Expense Total</b>	<b>25,709</b>	<b>25,723</b>	<b>25,737</b>	<b>25,752</b>	<b>25,767</b>
<b>127 Grant In Aid Area C</b>					
Property value tax requisition	24,815	25,879	25,897	25,915	25,933
Transfers from accumulated surplus	16,046	-	-	-	-
<b>Operating Revenue Total</b>	<b>40,861</b>	<b>25,879</b>	<b>25,897</b>	<b>25,915</b>	<b>25,933</b>
Labour, materials, and contracted services	40,861	25,879	25,897	25,915	25,933
<b>Operating Expense Total</b>	<b>40,861</b>	<b>25,879</b>	<b>25,897</b>	<b>25,915</b>	<b>25,933</b>
<b>130 Electoral Areas Expenditure &amp; Election Services</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>1,179,451</b>	<b>1,195,006</b>	<b>1,271,568</b>	<b>1,249,681</b>	<b>1,288,930</b>
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
<b>Operating Expense Total</b>	<b>1,179,451</b>	<b>1,195,006</b>	<b>1,271,568</b>	<b>1,249,681</b>	<b>1,288,930</b>

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

Bylaw 427  
Schedule D

	2020	2021	2022	2023	2024
<b>132 Wharves</b>					
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
<b>Operating Revenue Total</b>	<b>169,782</b>	<b>170,734</b>	<b>171,705</b>	<b>172,696</b>	<b>173,707</b>
Labour, materials, and contracted services	169,782	170,734	171,705	172,696	173,707
<b>Operating Expense Total</b>	<b>169,782</b>	<b>170,734</b>	<b>171,705</b>	<b>172,696</b>	<b>173,707</b>
Conditional transfers	1,400,000	500,000	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>1,400,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	1,400,000	500,000	-	-	-
<b>Capital Expense Total</b>	<b>1,400,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>149 Regional Broadband</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>571,662</b>	<b>358,199</b>	<b>450,679</b>	<b>673,200</b>	<b>1,057,678</b>
Labour, materials, and contracted services	526,582	313,119	450,679	673,200	1,057,678
Transfers to reserves	45,080	45,080	-	-	-
<b>Operating Expense Total</b>	<b>571,662</b>	<b>358,199</b>	<b>450,679</b>	<b>673,200</b>	<b>1,057,678</b>
Conditional transfers	4,950,000	24,750,000	3,300,000	-	-
<b>Capital Sources of Revenue Total</b>	<b>4,950,000</b>	<b>24,750,000</b>	<b>3,300,000</b>	<b>-</b>	<b>-</b>
Capital expenditure	4,950,000	24,750,000	3,300,000	-	-
<b>Capital Expense Total</b>	<b>4,950,000</b>	<b>24,750,000</b>	<b>3,300,000</b>	<b>-</b>	<b>-</b>
<b>150 Feasibility Studies - Regional</b>					
Other revenue from own sources	45,080	45,080	-	-	-
Property value tax requisition	-	-	277	277	277
Transfers from accumulated surplus	25,002	-	-	-	-
<b>Operating Revenue Total</b>	<b>70,082</b>	<b>45,080</b>	<b>277</b>	<b>277</b>	<b>277</b>
Labour, materials, and contracted services	70,082	45,080	277	277	277
<b>Operating Expense Total</b>	<b>70,082</b>	<b>45,080</b>	<b>277</b>	<b>277</b>	<b>277</b>

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

Bylaw 427  
Schedule D

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

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

Bylaw 427  
Schedule D

	2020	2021	2022	2023	2024
<b>210 Campbell River Fire Protection Specified Area</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>529,962</b>	<b>504,962</b>	<b>504,962</b>	<b>504,962</b>	<b>504,962</b>
Labour, materials, and contracted services	529,962	504,962	504,962	504,962	504,962
<b>Operating Expense Total</b>	<b>529,962</b>	<b>504,962</b>	<b>504,962</b>	<b>504,962</b>	<b>504,962</b>
<b>245 Sayward Valley Fire Protection Local Service Area</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>139,120</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>
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
<b>Operating Expense Total</b>	<b>139,120</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>	<b>75,550</b>
<b>250 South Cortes Island Fire Local Service Area</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>233,690</b>	<b>241,832</b>	<b>251,425</b>	<b>261,490</b>	<b>272,051</b>
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
<b>Operating Expense Total</b>	<b>233,690</b>	<b>241,832</b>	<b>251,425</b>	<b>261,490</b>	<b>272,051</b>
Transfers from reserves	45,000	50,000	-	200,000	-
<b>Capital Sources of Revenue Total</b>	<b>45,000</b>	<b>50,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
Capital expenditure	45,000	50,000	-	200,000	-
<b>Capital Expense Total</b>	<b>45,000</b>	<b>50,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>251 Cortes First Responder</b>					
Property value tax requisition	44,061	43,506	31,421	32,958	34,573
<b>Operating Revenue Total</b>	<b>44,061</b>	<b>43,506</b>	<b>31,421</b>	<b>32,958</b>	<b>34,573</b>
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
<b>Operating Expense Total</b>	<b>44,061</b>	<b>43,506</b>	<b>31,421</b>	<b>32,958</b>	<b>34,573</b>

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<b>255 North Quadra Island Assistance Response</b>					
Property value tax requisition	\$ 253	\$ 505	\$ 510	\$ 515	\$ 520
Transfers from accumulated surplus	247	-	-	-	-
<b>Operating Revenue Total</b>	<b>500</b>	<b>505</b>	<b>510</b>	<b>515</b>	<b>520</b>
Labour, materials, and contracted services	500	505	510	515	520
<b>Operating Expense Total</b>	<b>500</b>	<b>505</b>	<b>510</b>	<b>515</b>	<b>520</b>
<b>271 EA A Kyuquot Nootka Emergency Program Extended Service</b>					
Property value tax requisition	1,000	1,496	1,501	1,506	1,511
Transfers from accumulated surplus	1,164	-	-	-	-
<b>Operating Revenue Total</b>	<b>2,164</b>	<b>1,496</b>	<b>1,501</b>	<b>1,506</b>	<b>1,511</b>
Labour, materials, and contracted services	2,164	1,496	1,501	1,506	1,511
<b>Operating Expense Total</b>	<b>2,164</b>	<b>1,496</b>	<b>1,501</b>	<b>1,506</b>	<b>1,511</b>
<b>272 Strathcona Emergency Program</b>					
Property value tax requisition	310,422	326,620	329,681	332,802	335,987
Conditional transfers	389,835	-	-	-	-
Transfers from accumulated surplus	13,197	-	-	-	-
<b>Operating Revenue Total</b>	<b>713,454</b>	<b>326,620</b>	<b>329,681</b>	<b>332,802</b>	<b>335,987</b>
Labour, materials, and contracted services	703,454	316,620	319,681	322,802	325,987
Transfers to reserves	10,000	10,000	10,000	10,000	10,000
<b>Operating Expense Total</b>	<b>713,454</b>	<b>326,620</b>	<b>329,681</b>	<b>332,802</b>	<b>335,987</b>
Transfers from reserves	10,000	10,000	10,000	10,000	10,000
<b>Capital Sources of Revenue Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Capital expenditure	10,000	10,000	10,000	10,000	10,000
<b>Capital Expense Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>275 911 Answering Service</b>					
Property value tax requisition	421,376	450,686	465,241	475,068	478,286
Transfers from accumulated surplus	2,914	-	-	-	-
<b>Operating Revenue Total</b>	<b>424,290</b>	<b>450,686</b>	<b>465,241</b>	<b>475,068</b>	<b>478,286</b>
Labour, materials, and contracted services	424,290	450,686	465,241	475,068	478,286
Transfers to reserves	-	-	-	-	-
<b>Operating Expense Total</b>	<b>424,290</b>	<b>450,686</b>	<b>465,241</b>	<b>475,068</b>	<b>478,286</b>

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<b>285 Building Inspection</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>252,505</b>	<b>257,395</b>	<b>262,394</b>	<b>267,500</b>	<b>272,721</b>
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
<b>Operating Expense Total</b>	<b>252,505</b>	<b>257,395</b>	<b>262,394</b>	<b>267,500</b>	<b>272,721</b>
Transfers from reserves	52,118	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>52,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	52,118	-	-	-	-
<b>Capital Expense Total</b>	<b>52,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>290 Electoral Area D Animal Control</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>43,982</b>	<b>44,880</b>	<b>45,792</b>	<b>46,718</b>	<b>47,675</b>
Labour, materials, and contracted services	43,982	44,880	45,792	46,718	47,675
<b>Operating Expense Total</b>	<b>43,982</b>	<b>44,880</b>	<b>45,792</b>	<b>46,718</b>	<b>47,675</b>
<b>295 Noise Control</b>					
Property value tax requisition	57	2,907	2,910	2,913	2,916
Transfers from accumulated surplus	2,347	-	-	-	-
<b>Operating Revenue Total</b>	<b>2,404</b>	<b>2,907</b>	<b>2,910</b>	<b>2,913</b>	<b>2,916</b>
Labour, materials, and contracted services	2,404	2,907	2,910	2,913	2,916
<b>Operating Expense Total</b>	<b>2,404</b>	<b>2,907</b>	<b>2,910</b>	<b>2,913</b>	<b>2,916</b>
<b>298 Unsightly Premises Extended Service</b>					
Property value tax requisition	273	776	777	778	779
Transfers from accumulated surplus	502	-	-	-	-
<b>Operating Revenue Total</b>	<b>775</b>	<b>776</b>	<b>777</b>	<b>778</b>	<b>779</b>
Labour, materials, and contracted services	775	776	777	778	779
<b>Operating Expense Total</b>	<b>775</b>	<b>776</b>	<b>777</b>	<b>778</b>	<b>779</b>

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<b>318 Craig Road Water</b>					
Frontage and parcel taxes	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323	\$ 11,323
Transfers from accumulated surplus	404	-	-	-	-
<b>Operating Revenue Total</b>	<b>11,727</b>	<b>11,323</b>	<b>11,323</b>	<b>11,323</b>	<b>11,323</b>
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
<b>Operating Expense Total</b>	<b>11,727</b>	<b>11,323</b>	<b>11,323</b>	<b>11,323</b>	<b>11,323</b>
<b>319 Electoral Area D Water</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>2,153,512</b>	<b>1,930,387</b>	<b>1,956,355</b>	<b>1,988,198</b>	<b>2,020,566</b>
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
<b>Operating Expense Total</b>	<b>2,153,512</b>	<b>1,930,387</b>	<b>1,956,355</b>	<b>1,988,198</b>	<b>2,020,566</b>
Other recoveries	60,000	-	-	-	-
Transfers from reserves	1,690,000	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>1,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	1,750,000	-	-	-	-
<b>Capital Expense Total</b>	<b>1,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>331 Quathiaski Cove Sewer</b>					
Sales of services	194,111	208,076	210,632	213,256	215,952
Transfers from accumulated surplus	22,388	-	-	-	-
<b>Operating Revenue Total</b>	<b>216,499</b>	<b>208,076</b>	<b>210,632</b>	<b>213,256</b>	<b>215,952</b>
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
<b>Operating Expense Total</b>	<b>216,499</b>	<b>208,076</b>	<b>210,632</b>	<b>213,256</b>	<b>215,952</b>
Transfers from reserves	300,000	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	300,000	-	-	-	-
<b>Capital Expense Total</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>332 Quathiaski Cove Sewer Extension</b>					
Frontage and parcel taxes	\$ -	\$ 13,767	\$ 13,767	\$ 13,767	\$ 13,767
<b>Operating Revenue Total</b>	<b>-</b>	<b>13,767</b>	<b>13,767</b>	<b>13,767</b>	<b>13,767</b>
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
<b>Operating Expense Total</b>	<b>-</b>	<b>13,767</b>	<b>13,767</b>	<b>13,767</b>	<b>13,767</b>
<b>340 Liquid Waste</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>26,912</b>	<b>9,577</b>	<b>9,745</b>	<b>9,916</b>	<b>9,989</b>
Labour, materials, and contracted services	26,912	9,577	9,745	9,916	9,989
<b>Operating Expense Total</b>	<b>26,912</b>	<b>9,577</b>	<b>9,745</b>	<b>9,916</b>	<b>9,989</b>
<b>364 Area A Kyuquot Nootka Solid Waste Disposal</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>13,560</b>	<b>13,722</b>	<b>13,888</b>	<b>14,057</b>	<b>14,127</b>
Labour, materials, and contracted services	13,560	13,722	13,888	14,057	14,127
<b>Operating Expense Total</b>	<b>13,560</b>	<b>13,722</b>	<b>13,888</b>	<b>14,057</b>	<b>14,127</b>
<b>368 Sayward and Area A Sayward Refuse Disposal</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>29,886</b>	<b>30,600</b>	<b>31,333</b>	<b>32,084</b>	<b>32,854</b>
Labour, materials, and contracted services	29,886	30,600	31,333	32,084	32,854
<b>Operating Expense Total</b>	<b>29,886</b>	<b>30,600</b>	<b>31,333</b>	<b>32,084</b>	<b>32,854</b>
<b>370 Solid Waste Local Service - Sayward Valley</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>82,184</b>	<b>84,423</b>	<b>86,726</b>	<b>89,095</b>	<b>91,531</b>
Labour, materials, and contracted services	82,184	84,423	86,726	89,095	91,531
<b>Operating Expense Total</b>	<b>82,184</b>	<b>84,423</b>	<b>86,726</b>	<b>89,095</b>	<b>91,531</b>

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<b>374 Electoral Area "B" Refuse Disposal Grounds Specified Area</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>75,467</b>	<b>77,499</b>	<b>79,588</b>	<b>81,737</b>	<b>83,947</b>
Labour, materials, and contracted services	75,467	77,499	79,588	81,737	83,947
<b>Operating Expense Total</b>	<b>75,467</b>	<b>77,499</b>	<b>79,588</b>	<b>81,737</b>	<b>83,947</b>
<b>376 Cortes Island Refuse Collection</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>83,492</b>	<b>84,963</b>	<b>86,463</b>	<b>87,993</b>	<b>89,554</b>
Labour, materials, and contracted services	83,492	84,963	86,463	87,993	89,554
<b>Operating Expense Total</b>	<b>83,492</b>	<b>84,963</b>	<b>86,463</b>	<b>87,993</b>	<b>89,554</b>
<b>500 Planning</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>1,080,177</b>	<b>816,129</b>	<b>829,360</b>	<b>842,876</b>	<b>856,681</b>
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
<b>Operating Expense Total</b>	<b>1,080,177</b>	<b>816,129</b>	<b>829,360</b>	<b>842,876</b>	<b>856,681</b>
Transfers from reserves	121,608	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>121,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	121,608	-	-	-	-
<b>Capital Expense Total</b>	<b>121,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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	2020	2021	2022	2023	2024
<b>618 Community Parks Area C</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>292,898</b>	<b>232,202</b>	<b>234,555</b>	<b>236,957</b>	<b>239,410</b>
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
<b>Operating Expense Total</b>	<b>292,898</b>	<b>232,202</b>	<b>234,555</b>	<b>236,957</b>	<b>239,410</b>
Transfers from reserves	345,023	25,000	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>345,023</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	345,023	25,000	-	-	-
<b>Capital Expense Total</b>	<b>345,023</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>630 Vancouver Island Regional Library</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>531,161</b>	<b>541,779</b>	<b>552,610</b>	<b>563,657</b>	<b>574,925</b>
Labour, materials, and contracted services	531,161	541,779	552,610	563,657	574,925
<b>Operating Expense Total</b>	<b>531,161</b>	<b>541,779</b>	<b>552,610</b>	<b>563,657</b>	<b>574,925</b>

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	2020	2021	2022	2023	2024
<b>640 Strathcona Gardens</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>7,992,198</b>	<b>7,631,962</b>	<b>7,724,335</b>	<b>7,834,145</b>	<b>7,946,578</b>
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
<b>Operating Expense Total</b>	<b>7,992,198</b>	<b>7,631,962</b>	<b>7,724,335</b>	<b>7,834,145</b>	<b>7,946,578</b>
Conditional transfers	7,653,819	39,598,200	11,219,490	-	-
Proceeds from borrowing	-	10,753,490	4,080,510	-	-
Transfers from reserves	2,629,260	3,693,310	1,280,000	100,000	80,000
<b>Capital Sources of Revenue Total</b>	<b>10,283,079</b>	<b>54,045,000</b>	<b>16,580,000</b>	<b>100,000</b>	<b>80,000</b>
Capital expenditure	10,283,079	54,045,000	16,580,000	100,000	80,000
<b>Capital Expense Total</b>	<b>10,283,079</b>	<b>54,045,000</b>	<b>16,580,000</b>	<b>100,000</b>	<b>80,000</b>
<b>677 Kyuquot Community Hall</b>					
Property value tax requisition	495	495	495	495	495
Transfers from accumulated surplus	1,999	-	-	-	-
<b>Operating Revenue Total</b>	<b>2,494</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>495</b>
Labour, materials, and contracted services	2,494	495	495	495	495
<b>Operating Expense Total</b>	<b>2,494</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>495</b>
Transfers from reserves	50,000	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	50,000	-	-	-	-
<b>Capital Expense Total</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	2020	2021	2022	2023	2024
<b>680 Sayward Valley Recreation &amp; Community Hall Local Service Area</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>36,699</b>	<b>27,207</b>	<b>27,215</b>	<b>27,223</b>	<b>27,231</b>
Labour, materials, and contracted services	36,699	27,207	27,215	27,223	27,231
<b>Operating Expense Total</b>	<b>36,699</b>	<b>27,207</b>	<b>27,215</b>	<b>27,223</b>	<b>27,231</b>
Transfers from reserves	100,000	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	100,000	-	-	-	-
<b>Capital Expense Total</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>682 Cortes Community Hall</b>					
Property value tax requisition	80,250	80,392	80,400	80,408	80,416
<b>Operating Revenue Total</b>	<b>80,250</b>	<b>80,392</b>	<b>80,400</b>	<b>80,408</b>	<b>80,416</b>
Labour, materials, and contracted services	64,708	80,392	80,400	80,408	80,416
Transfers to reserves	15,542	-	-	-	-
<b>Operating Expense Total</b>	<b>80,250</b>	<b>80,392</b>	<b>80,400</b>	<b>80,408</b>	<b>80,416</b>
<b>685 Quadra Island Community Hall Subsidy Local Service Area</b>					
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	-	-	-	-
<b>Operating Revenue Total</b>	<b>183,559</b>	<b>167,567</b>	<b>170,575</b>	<b>173,583</b>	<b>173,591</b>
Labour, materials, and contracted services	183,559	167,567	170,575	173,583	173,591
<b>Operating Expense Total</b>	<b>183,559</b>	<b>167,567</b>	<b>170,575</b>	<b>173,583</b>	<b>173,591</b>
Conditional transfers	86,907	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>86,907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	86,907	-	-	-	-
<b>Capital Expense Total</b>	<b>86,907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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	2020	2021	2022	2023	2024
<b>785 Transit - Area D</b>					
Property value tax requisition	\$ 159,037	\$ 176,612	\$ 184,529	\$ 192,681	\$ 201,075
Transfers from accumulated surplus	26,243	-	-	-	-
<b>Operating Revenue Total</b>	<b>185,280</b>	<b>176,612</b>	<b>184,529</b>	<b>192,681</b>	<b>201,075</b>
Labour, materials, and contracted services	165,280	176,612	184,529	192,681	201,075
Transfers to reserves	20,000	-	-	-	-
<b>Operating Expense Total</b>	<b>185,280</b>	<b>176,612</b>	<b>184,529</b>	<b>192,681</b>	<b>201,075</b>
Transfers from reserves	20,000	-	-	-	-
<b>Capital Sources of Revenue Total</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital expenditure	20,000	-	-	-	-
<b>Capital Expense Total</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>790 Oyster River Bank Protection Local Service Area</b>					
Property value tax requisition	9,000	9,000	9,000	9,000	9,000
Transfers from accumulated surplus	19,941	-	-	-	-
<b>Operating Revenue Total</b>	<b>28,941</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
Labour, materials, and contracted services	28,941	9,000	9,000	9,000	9,000
<b>Operating Expense Total</b>	<b>28,941</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
Operating Sources of Revenue	\$ 23,262,944	\$ 21,159,228	\$ 21,543,219	\$ 22,019,437	\$ 22,622,195
Capital Sources of Revenue	20,338,721	79,460,000	19,920,000	395,000	135,000
<b>Consolidated Revenues</b>	<b>\$ 43,601,665</b>	<b>\$ 100,619,228</b>	<b>\$ 41,463,219</b>	<b>\$ 22,414,437</b>	<b>\$ 22,757,195</b>
Operating Expenses	\$ 23,262,944	\$ 21,159,228	\$ 21,543,219	\$ 22,019,437	\$ 22,622,195
Capital Expenses	20,338,721	79,460,000	19,920,000	395,000	135,000
<b>Consolidated Expenses</b>	<b>\$ 43,601,665</b>	<b>\$ 100,619,228</b>	<b>\$ 41,463,219</b>	<b>\$ 22,414,437</b>	<b>\$ 22,757,195</b>