



SUNSHINE COAST REGIONAL DISTRICT



SPECIAL EMERGENCY BOARD MEETING TO BE HELD IN THE BOARDROOM OF THE SUNSHINE COAST REGIONAL DISTRICT OFFICES AT 1975 FIELD ROAD, SECHELT, B.C.

TUESDAY, MARCH 31, 2020

AGENDA

CALL TO ORDER 3:00 p.m.

AGENDA

1. Adoption of agenda

MINUTES

BUSINESS ARISING FROM MINUTES AND UNFINISHED BUSINESS

PRESENTATIONS AND DELEGATIONS

REPORTS

COMMUNICATIONS

MOTIONS

BYLAWS

2. *Sunshine Coast Regional District Financial Plan Amendment Bylaw No. 724.1, 2020*
– *receipt of staff report*
– *first, second, third reading and adoption*
(Voting – All Directors – weighted vote: A-2, B-2, D-2, E-2, F-2, Sechelt-6, Gibsons-3, SIGD-1)

Annex A
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DIRECTORS' REPORTS

NEW BUSINESS

IN CAMERA

ADJOURNMENT

SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Special SCRD Board Meeting- March 31, 2020

AUTHOR: Tina Perreault, General Manager Corporate Services/Chief Financial Officer

SUBJECT: FINAL AMENDMENTS TO 2020-2024 FINANCIAL PLAN - COVID-19 RESPONSE

RECOMMENDATION(S)

THAT the report titled Final Amendments to 2020-2024 Financial Plan - COVID-19 Response be received for information.

BACKGROUND

At the Monday March 30, 2020 Emergency SCRD Board meeting, several amendments were approved for the 2020-2024 Financial Plan, which were in response to the COVID-19 pandemic crisis. The purpose was to make a reduction to property taxes for residents. The approved changes are included within this agenda and resulted in the overall ad valorem portion of property taxes to 5.53%, down from 12.89%. Changes toward user fees for water utilities or refuse collection were not recommended at this time. The Board asked that staff review if additional reductions to taxation could be made within the Community Recreation Facilities [function 615] Budget.

DISCUSSION

Staff conducted a further analysis into the Community Recreation facilities budget to identify where potential reductions could be made which then result in a reduction to the tax burden for 2020. Although there are several unknown factors at this time which will evolve over the coming months, a reduction of \$200,000 of additional taxation were realized in addition to the amendments made on March 30, 2020. The user fees were also reduced by 50% for 2020, however, the Budget will need to be further amended if the facilities remain closed for an extended period of time, because user fees offset a portion of the operating costs.

Staff will continue to monitor the service impacts to SCRD services as a result of the COVID-19 crisis and will bring subsequent reports to the Board for information or decision.

Financial Implications

The recommended changes to the 2020-2024 Financial Plan will result in the overall tax of 4.70% down from 12.89% when first approved. The tax increase for 2020 was \$2,606,610 higher than 2019 and has now been reduced to \$950,038.

STRATEGIC PLAN AND RELATED POLICIES

All facets of the Financial Planning Process relate to the Board Strategic Plan, Policies, Bylaws, and Master-Plans.

CONCLUSION

At the Monday March 30, 2020 Emergency SCRD Board meeting, several amendments were approved for the 2020-2024 Financial Plan, which were in response to the COVID-19 pandemic crisis.

Staff conducted a further analysis into the Community Recreation facilities budget to identify where potential reductions could be made which then result in a reduction to the tax burden for 2020. Although there are several unknown factors at this time which will evolve over the coming months, a reduction of \$200,000 of additional taxation were realized.

Staff will continue to monitor Community Recreation and other SCRD services impacted as a result of the COVID-19 crisis and will bring subsequent reports to the Board for information or decision.

The recommended changes to the 2020-2024 Financial Plan will result in the overall tax of 4.70%, with Bylaw 724 be amended accordingly.

Appendices:

- Appendix A - 2020 Amended Budget Average Residential Taxation & Fees Summary
- Appendix B - 2020 Amended Budget Tax By Area and Function
- Appendix C - 2020 Amended Budget B & F Islands Taxation Summaries

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO		Other	

**Average Residential Taxation & Fees Summary
2020 Amended Budget**

Appendix A

Rural Areas & Member Municipalities (*excludes defined rural areas in section below)

	Area A - Egmont / Pender Harbour*	Area B - Halfmoon Bay*	Area D - Roberts Creek	Area E - Elphinstone	Area F - West Howe Sound*	District of Sechelt	Sechelt Indian Government District	Town of Gibsons
2020 Average Residential Property Value	\$406,028	\$694,875	\$892,463	\$658,228	\$710,220	\$602,851	\$400,988	\$634,412
2019 Average Residential Property Value	\$399,036	\$746,685	\$913,822	\$671,361	\$725,166	\$639,266	\$410,632	\$650,060
Increase / (Decrease) in Property Value	\$6,992	-\$51,810	-\$21,359	-\$13,133	-\$14,946	-\$36,415	-\$9,644	-\$15,648
% Change	1.75%	-6.94%	-2.34%	-1.96%	-2.06%	-5.70%	-2.35%	-2.41%

2020 Taxation & User Fees

General	\$ 343.08	\$ 785.79	\$ 1,063.30	\$ 787.59	\$ 926.52	\$ 352.09	\$ 244.79	\$ 456.72
Fire Protection	-	245.62	321.62	186.47	201.19	-	-	179.72
Rec. Facilities & Bike Paths**	109.72	241.26	342.40	252.53	272.48	229.29	152.51	241.29
User Fees & Parcel Taxes	17.07	975.98	975.98	975.98	975.98	800.13	800.13	112.34
Total SCRD Taxation/User Fees	\$ 469.87	\$ 2,248.65	\$ 2,703.30	\$ 2,202.57	\$ 2,376.17	\$ 1,381.51	\$ 1,197.43	\$ 990.07

2019 Taxation & User Fees

General	\$ 326.37	\$ 800.67	\$ 1,020.50	\$ 761.42	\$ 887.04	\$ 332.87	\$ 233.44	\$ 429.54
Fire Protection	-	214.23	291.99	174.31	188.28	-	-	168.78
Rec. Facilities & Bike Paths**	115.48	244.27	354.51	260.45	281.33	243.47	156.39	247.58
User Fees & Parcel Taxes	25.50	817.23	817.23	817.23	817.23	662.98	662.98	112.67
Total SCRD Taxation/User Fees	\$ 467.35	\$ 2,076.40	\$ 2,484.23	\$ 2,013.41	\$ 2,173.88	\$ 1,239.31	\$ 1,052.81	\$ 958.57

Increase / (Decrease) in Taxation / Fees	\$ 2.52	\$ 172.25	\$ 219.07	\$ 189.16	\$ 202.29	\$ 142.20	\$ 144.62	\$ 31.50
% Change	0.54%	8.30%	8.82%	9.39%	9.31%	11.47%	13.74%	3.29%

**taxed on assessed improvements only

Defined Rural Areas

	Area A - Egmont Fire Protection Area	Area A - North Pender Harbour Water Service Area	Area A - South Pender Harbour Water Service Area	Area B - Thormanby Island	Area F - Gambier Island	Area F - Keats Island - Eastbourne
2020 Average Residential Property Value	\$398,792	\$596,337	\$598,270	\$913,211	\$408,972	\$634,412
2019 Average Residential Property Value	\$394,913	\$585,280	\$597,565	\$884,719	\$393,750	\$650,060
Increase / (Decrease) in Property Value	\$3,879	\$11,057	\$705	\$28,492	\$15,222	-\$15,648
% Change	0.98%	1.89%	0.12%	3.22%	3.87%	-2.41%

2020 Taxation & User Fees

General	\$ 336.96	\$ 503.88	\$ 505.51	\$ 861.12	\$ 506.34	\$ 786.27
Fire Protection	261.61	-	-	-	-	-
Rec. Facilities & Bike Paths**	107.77	161.15	161.67	1.33	-	-
User Fees & Parcel Taxes	704.86	760.31	893.62	-	-	687.79
Total SCRD Taxation/User Fees	\$ 1,411.20	\$ 1,425.34	\$ 1,560.81	\$ 862.45	\$ 506.34	\$ 1,474.06

2019 Taxation & User Fees

General	\$ 323.00	\$ 478.70	\$ 488.74	\$ 770.37	\$ 454.90	\$ 752.04
Fire Protection	232.69	-	-	-	-	-
Rec. Facilities & Bike Paths**	114.29	169.39	172.94	2.87	-	-
User Fees & Parcel Taxes	575.81	629.87	771.38	-	-	550.31
Total SCRD Taxation/User Fees	\$ 1,245.79	\$ 1,277.95	\$ 1,433.07	\$ 773.25	\$ 454.90	\$ 1,302.35

Increase / (Decrease) in Taxation / Fees	\$ 165.41	\$ 147.39	\$ 127.74	\$ 89.20	\$ 51.43	\$ 171.70
% Change	13.28%	11.53%	8.91%	11.54%	11.31%	13.18%

**taxed on assessed improvements only

**2020 Amended Budget
Taxation by Area and Function**

Appendix B

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2020 Taxation	Summary of Chages, 2019 to 2020			Summary of Changes, 2020 Amended		
										2019 Taxation	\$ Change 19 to 20	% Change 19 to 20	2020 Adopted	Change 2020 Amended	% Change Amended
ral Government															
General Government	181,161	164,252	122,653	94,850	162,904	27,083	340,164	159,385	\$ 1,252,452	\$ 1,295,515	\$ (43,063)	-3.3%	1,416,830	(164,378)	-11.6%
Grant in Aid - Area A	39,694	-	-	-	-	-	-	-	39,694	35,012	4,682	13.4%	39,930	(236)	-0.6%
Grant in Aid - Area B	-	30,329	-	-	-	-	-	-	30,329	18,773	11,556	61.6%	30,497	(168)	-0.6%
Grant in Aid - Areas E & F	-	-	-	1,873	3,216	-	-	-	5,089	4,744	345	7.3%	5,130	(41)	-0.8%
Grant in Aid - Community Schools	1,595	1,446	1,080	835	1,434	-	2,995	1,403	10,790	11,176	(386)	-3.5%	10,867	(77)	-0.7%
Grant in Aid - Greater Gibsons	-	-	-	4,215	7,238	-	-	-	11,453	8,981	2,472	27.5%	11,531	(78)	-0.7%
Grant in Aid - Area D	-	-	37,027	-	-	-	-	-	37,027	34,917	2,110	6.0%	37,248	(221)	-0.6%
Grant in Aid - Area E	-	-	-	25,607	-	-	-	-	25,607	12,230	13,377	109.4%	25,729	(122)	-0.5%
Grant in Aid - Area F	-	-	-	-	25,570	-	-	-	25,570	25,086	484	1.9%	25,725	(155)	-0.6%
UBCM/Elections	5,763	5,225	3,902	3,017	5,182	-	-	-	23,089	87,242	(64,153)	-73.5%	87,648	(64,559)	-73.7%
Regional Sustainability	3,004	2,724	2,034	1,573	2,702	449	5,641	2,643	20,771	13,624	7,147	52.5%	155,618	(134,847)	-86.7%
Feasibility - Regional	643	583	436	337	579	96	1,208	566	4,448	-	4,448	N/A	26,313	(21,865)	-83.1%
Active Services															
Bylaw Enforcement	49,858	45,205	33,756	26,104	44,834	7,454	-	-	207,211	203,284	3,927	1.9%	211,595	(4,384)	-2.1%
Halfmoon Bay Smoke Control	-	-	-	-	-	-	-	-	-	150	(150)	N/A	-	-	0.0%
Robert Creek Smoke Control	-	-	-	-	-	-	-	-	-	149	(149)	N/A	-	-	0.0%
Gibsons & District Fire Protection	-	-	-	321,268	215,172	-	-	540,044	1,076,484	999,275	77,209	7.7%	1,124,014	(47,530)	-4.2%
Roberts Creek Fire Protection	-	-	509,053	-	-	-	-	-	509,053	458,700	50,353	11.0%	537,456	(28,403)	-5.3%
Halfmoon Bay Fire Protection	-	487,974	-	-	-	-	-	-	487,974	425,139	62,835	14.8%	516,200	(28,226)	-5.5%
Egmont & District Fire Protection	125,833	-	-	-	-	-	-	-	125,833	109,794	16,039	14.6%	126,683	(850)	-0.7%
911 Emergency Telephone	60,862	55,181	41,206	31,866	54,729	9,099	114,280	53,546	420,770	403,017	17,753	4.4%	423,345	(2,575)	-0.6%
SCEP	36,750	33,320	24,881	19,241	33,046	5,494	69,005	32,332	254,609	206,076	47,993	23.3%	256,678	(2,609)	-1.0%
Animal Control	-	13,564	10,129	7,833	9,487	2,237	-	-	43,249	37,901	5,348	14.1%	44,518	(1,269)	-2.9%
Keats Island Dog Control	-	-	-	-	197	-	-	-	197	235	(38)	-16.2%	222	(25)	-11.3%
Transportation Services															
Transit	-	422,805	315,724	244,157	419,336	69,716	875,625	410,278	2,757,641	2,721,812	35,829	1.3%	2,874,354	(116,713)	-4.1%
Regional Street Lighting	9,558	8,666	6,471	5,004	8,595	-	-	-	38,293	36,908	1,385	3.8%	38,506	(213)	-0.6%
Langdale Street Lighting	-	-	-	-	2,490	-	-	-	2,490	2,472	18	0.7%	2,504	(14)	-0.6%
Granthams Street Lighting	-	-	-	-	2,490	-	-	-	2,490	2,469	21	0.9%	2,504	(14)	-0.6%
Veterans Street Lighting	-	-	-	498	-	-	-	-	498	495	3	0.6%	501	(3)	-0.6%
Spruce Street Lighting	-	-	249	-	-	-	-	-	249	246	3	1.2%	251	(2)	-0.8%
Woodcreek Street Lighting	-	-	-	2,563	-	-	-	-	2,563	1,953	610	31.2%	2,574	(11)	-0.4%
Fircrest Street Lighting	-	-	-	499	-	-	-	-	499	494	5	1.0%	502	(3)	-0.6%
Hydaway Street Lighting	-	249	-	-	-	-	-	-	249	246	3	1.2%	251	(2)	-0.8%
Sunnyside Street Lighting	-	-	-	996	-	-	-	-	996	989	7	0.7%	1,002	(6)	-0.6%
Burns Road Street Lighting	-	-	-	-	268	-	-	-	268	227	41	18.1%	270	(2)	-0.7%
Stewart Road Street Lighting	-	-	-	-	498	-	-	-	498	494	4	0.8%	501	(3)	-0.6%
Ports	-	164,541	133,200	94,023	391,764	-	-	-	783,528	565,544	217,984	38.5%	793,967	(10,439)	-1.3%
Langdale Dock	-	-	-	-	33,301	-	-	-	33,301	33,417	(116)	-0.3%	33,491	(190)	-0.6%
Environmental Services															
Solid Waste	401,473	363,999	271,812	210,198	361,013	60,020	753,839	353,214	2,775,569	2,036,407	739,162	36.3%	2,799,967	(24,398)	-0.9%
Health Services															
Cemetery	10,102	9,159	6,840	5,289	9,084	1,510	18,969	8,888	69,841	110,053	(40,212)	-36.5%	90,170	(20,329)	-22.5%
Pender Harbour Health Clinic	148,842	-	-	-	-	-	-	-	148,842	146,400	2,442	1.7%	154,463	(5,621)	-3.6%
Planning & Development Services															
Regional Planning	23,360	21,180	15,816	12,231	21,006	3,492	43,863	20,552	161,501	132,009	29,492	22.3%	174,301	(12,800)	-7.3%
Rural Planning	228,805	192,970	154,910	119,795	145,075	-	-	-	841,555	901,378	(59,823)	-6.6%	920,568	(79,013)	-8.6%
Civic Addressing	(3,616)	(3,279)	(2,448)	(1,893)	(3,252)	(541)	(6,790)	(3,181)	(25,000)	-	(25,000)	0.0%	-	(25,000)	N/A
Heritage Conservation	(287)	(260)	(194)	(150)	(258)	-	-	-	(1,148)	871	(2,019)	-231.8%	(1,134)	(14)	1.2%
Building Inspection	1,548	1,404	1,048	811	1,392	231	-	-	6,435	189,608	(183,173)	-96.6%	27,337	(20,902)	-76.5%
Economic Development - A	65,078	-	-	-	-	-	-	-	65,078	65,032	46	0.1%	65,377	(299)	-0.5%
Economic Development - B	-	47,045	-	-	-	-	-	-	47,045	41,557	5,488	13.2%	47,252	(207)	-0.4%
Economic Development - D	-	-	37,229	-	-	-	-	-	37,229	37,110	119	0.3%	37,401	(172)	-0.5%
Economic Development - E	-	-	-	27,720	-	-	-	-	27,720	27,801	(81)	-0.3%	27,890	(170)	-0.6%
Economic Development - F	-	-	-	-	46,216	-	-	-	46,216	46,473	(257)	-0.6%	46,442	(226)	-0.5%
Hillside	-	-	-	-	-	-	-	-	-	26,903	(26,903)	-100.0%	-	-	0.0%
Recreation & Cultural Services															
Community Recreation Facilities	-	837,156	483,098	431,293	674,746	153,162	1,618,966	675,752	4,874,173	4,799,019	75,154	1.6%	5,414,158	(539,985)	-10.0%
PH Pool	468,786	-	-	-	-	-	-	-	468,786	495,835	(27,049)	-5.5%	524,443	(55,657)	-10.6%
Joint Use - School Facilities	7,541	6,838	5,106	3,948	6,781	-	14,160	6,835	51,010	11,035	39,975	362.3%	51,033	(23)	0.0%
Gibsons Library	-	-	-	154,139	264,732	-	-	259,014	677,885	700,930	(23,045)	-3.3%	732,144	(54,259)	-7.4%
Egmont/Pender Harbour Library	53,341	-	-	-	-	-	-	-	53,341	44,808	8,533	19.0%	53,597	(256)	-0.5%
Halfmoon Bay Library Service	-	150,433	-	-	-	-	-	-	150,433	173,244	(22,811)	-13.2%	151,429	(996)	-0.7%
Roberts Creek Library Service	-	-	182,787	-	-	-	-	-	182,787	161,084	21,703	13.5%	183,297	(510)	-0.3%
Museum Service	20,479	18,568	13,865	10,722	18,415	3,062	38,453	18,017	141,582	137,682	3,900	2.8%	142,363	(781)	-0.5%
Community Parks	429,492	389,403	290,782	224,868	386,208	-	-	-	1,720,751	1,746,696	(25,945)	-1.5%	1,879,180	(158,429)	-8.4%
Bike & Walking Paths	-	7,618	4,209	3,756	5,874	-	-	-	21,456	45,433	(23,977)	-52.8%	43,829	(22,373)	-51.0%
Area A Bike & Walking Paths	11,592	-	-	-	-	-	-	-	11,592	11,344	248	2.2%	11,717	(125)	-1.1%
Recreation Programs	25,594	23,205	17,328	13,400	16,231	3,826	48,057	22,518	170,160	154,719	15,441	10.0%	171,097	(937)	-0.5%
Dakota Ridge	30,242	27,419	20,475	15,834	27,194	4,521	56,784	26,607	209,075	216,381	(7,306)	-3.4%	211,932	(2,857)	-1.3%
	\$ 2,437,096	\$ 3,528,922	\$ 2,744,461	\$ 2,118,320	\$ 3,405,491	\$ 350,912	\$ 3,995,222	\$ 2,588,213	\$ 21,168,636	\$ 20,218,598	\$ 950,038	4.70%	\$ 22,825,208	\$ (1,656,572)	-7.26%
Percentage of Total Taxation	11.5%	16.7%	13.0%	10.0%	16.1%	1.7%	18.9%	12.2%							

Overall Change in Taxation - All Property Classes*

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	Total
2019 Taxation by area	2,362,822	3,455,594	2,608,611	2,034,318	3,210,938	312,567	3,829,352	2,404,396	\$ 20,218,598
\$ Change	74,275	73,328	135,850	84,001	194,552	38,344	165,871	183,817	\$ 950,038
% Change	3.14%	2.12%	5.21%	4.13%	6.06%	12.27%	4.33%	7.65%	4.70%

*Calculations are based on the 2020 completed assessment roll

Average Change in Taxation - Residential Property Class

	Area A**	Area B***	Area D	Area E	Area F***	SIGD	DoS	ToG
Average Residential % Chg*	2.48%	1.07%	3.62%	2.54%	3.21%	1.92%	0.88%	3.76%

*based on average residential property class market value change in each area

**excludes Egmont & District Fire Protection

***mainland only for B & F

**Area B Islands
Change in Taxation
2019 to 2020**

Function	Area B Taxation	Islands portion	Mainland Portion	2020 Residential Rate Per \$100,000 of AV	Mainland Portion Excluding Utilities	Utilities
110 General Government	164,252	11,464	152,788	8.36	119,118	33,670
122 Grant in Aid - B	30,329	2,117	28,212	1.54	21,995	6,217
125 Grant in Aid - Community Schools	1,446	101	1,345	0.07	1,049	296
130 UBCM/AVICC & Elections	5,225	365	4,860	0.27	3,789	1,071
136 Regional Sustainability	2,724	190	2,534	0.14	1,975	558
200 Bylaw Enforcement	45,205	3,155	42,050	2.30	32,783	9,267
204 Halfmoon Bay Smoke Control	-	-	-	-	-	-
216 HB VFD	487,974	-	487,974	35.35	380,439	107,535
220 Emergency Telephone - 911	55,181	3,851	51,330	2.81	40,018	11,312
222 Sunshine Coast Emergency Planning	33,320	2,326	30,994	1.70	24,164	6,830
290 Animal Control	13,564	947	12,617	0.69	9,837	2,780
310 Public Transit	422,805	29,509	393,296	21.52	306,625	86,671
320 Regional Street Lighting	8,666	605	8,061	0.44	6,284	1,776
334 Hydaway St Lighting	249	-	249	1.16	194	55
345 Ports	164,541	11,484	153,057	8.38	119,328	33,729
350 Regional Solid Waste	363,999	25,405	338,595	18.53	263,978	74,617
400 Cemetery	9,159	639	8,520	0.47	6,642	1,878
500 Regional Planning	21,180	1,478	19,702	1.08	15,360	4,342
504 Rural Planning	192,970	-	192,970	10.56	150,445	42,525
510 Civic Addressing	(3,279)	(229)	(3,050)	(0.17)	(2,378)	(672)
515 Heritage	(260)	(18)	(242)	(0.01)	(188)	(53)
520 Building Inspection	1,404	98	1,306	0.07	1,018	288
532 Economic Development - Area B	47,045	3,283	43,762	2.39	34,118	9,644
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	837,156	-	837,156	95.09	652,671	184,485
630 Joint Use School Facilities	6,838	477	6,360	0.35	4,959	1,402
645 Halfmoon Bay Library Service	150,433	-	150,433	8.23	117,282	33,151
648 Museum Funding	18,568	1,296	17,272	0.95	13,466	3,806
650 Community Parks	389,403	27,178	362,225	19.82	282,401	79,824
665 Bicycle & Walking Paths	7,618	200	7,418	0.83	5,783	1,635
670 Recreation Programs - Regional	23,205	1,620	21,586	1.18	16,829	4,757
680 Dakota Ridge Recreation Area	27,419	1,914	25,505	1.40	19,885	5,621
	<u>3,528,338</u>	<u>129,454</u>	<u>3,398,885</u>		<u>2,649,868</u>	<u>749,017</u>
		3.7%	96.3%			
2019 Taxation		115,297	3,340,296		2,642,090	698,206
\$ Change		14,157	58,589		7,778	50,811
% Change		12.28%	1.75%		0.29%	7.28%
Average Residential % Change		11.54%				

***NOTE: Residential rate for [665] Bicycle and Walking Paths applicable to assessed improvements only.**

**Area F Islands
Change in Taxation
2019 to 2020**

Function	Area F Taxation	Islands Portion	Mainland Portion	2020 Residential Rate Per \$100,000 of AV*	Mainland Portion Excluding Major Ind.	Major Industrial
110 General Government	162,904	48,038	114,866	8.36	89,336	25,530
123 Grant in Aid - E&F	3,216	948	2,268	0.17	1,764	504
125 Grant in Aid - Community Schools	1,434	423	1,011	0.07	787	225
126 Greater Gibson Community Participation	7,238	2,134	5,104	0.37	3,970	1,134
129 Grant in Aid - Area F	25,570	7,540	18,030	1.31	14,023	4,007
130 UBCM/AVICC & Elections	5,182	1,528	3,654	0.27	2,842	812
136 Regional Sustainability	2,702	797	1,905	0.14	1,482	423
200 Bylaw Enforcement	44,834	13,221	31,613	2.30	24,587	7,026
210 Gibsons & District Fire Protection	215,172	-	215,172	31.63	215,172	-
220 Emergency Telephone - 911	54,729	16,139	38,590	2.81	30,013	8,577
222 Sunshine Coast Emergency Planning	33,046	9,745	23,301	1.70	18,122	5,179
290 Animal Control	9,487	-	9,487	0.69	7,379	2,109
291 Keats Island Dog Control	197	197	-	0.13	-	-
310 Public Transit	419,336	123,655	295,681	21.52	229,963	65,718
320 Regional Street Lighting	8,595	2,534	6,060	0.44	4,713	1,347
322 Langdale St Lighting	2,490	-	2,490	3.00	2,490	-
324 Granthams St Lighting	2,490	-	2,490	1.93	2,490	-
340 Burns Rd St Lighting	268	-	268	3.39	268	-
342 Steward Rd St Lighting	498	-	498	34.39	498	-
345 Ports	391,764	115,525	276,239	20.11	214,842	61,397
346 Langdale Dock	33,301	33,301	-	5.78	-	-
350 Regional Solid Waste	361,013	106,457	254,556	18.53	197,978	56,578
400 Cemetery	9,084	2,679	6,405	0.47	4,982	1,424
500 Regional Planning	21,006	6,194	14,812	1.08	11,520	3,292
504 Rural Planning	145,075	-	145,075	10.56	112,831	32,245
510 Civic Addressing	(3,252)	(959)	(2,293)	(0.17)	(1,783)	(510)
515 Heritage	(258)	(76)	(182)	(0.01)	(141)	(40)
520 Building Inspection	1,392	411	982	0.07	764	218
535 Economic Development - Area F	46,216	13,628	32,588	2.37	25,345	7,243
540 Hillside	-	-	-	-	-	-
615 Community Recreation Facilities	674,746	-	674,746	95.09	421,593	253,153
630 Joint Use School Facilities	6,781	2,000	4,782	0.35	3,719	1,063
640 Gibson & Area Library	264,732	78,065	186,667	13.59	145,178	41,489
648 Museum Funding	18,415	5,430	12,985	0.95	10,099	2,886
650 Community Parks	386,208	113,886	272,321	19.82	211,795	60,526
665 Bicycle & Walking Paths	5,874	-	5,874	0.83	3,670	2,204
670 Recreation Programs - Regional	16,231	-	16,231	-	12,624	3,608
680 Dakota Ridge Recreation Area	27,194	8,019	19,175	1.40	14,913	4,262
	3,404,912	711,459	2,693,453		2,039,824	653,629
		20.9%	79.1%			

2019 Taxation	\$ 640,148	\$ 2,570,790	\$ 1,943,310	\$ 627,480
\$ Change	71,311	122,663	96,514	26,149
% Change	11.14%	4.77%	4.97%	4.17%
Average Residential % Change - Keats	4.55%			
Average Residential % Change - Gambier	11.31%			

SUNSHINE COAST REGIONAL DISTRICT

BYLAW NO. 724.1

A bylaw to amend the Financial Plan for the years 2020 - 2024

WHEREAS the Board of the Sunshine Coast Regional District wishes to amend *Sunshine Coast Regional District Financial Plan Bylaw No. 724, 2020*;

NOW THEREFORE the Board of the Sunshine Coast Regional District in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as the "*Sunshine Coast Regional District Financial Plan Amendment Bylaw No. 724.1, 2020*".
2. *Sunshine Coast Regional District Financial Plan Bylaw No. 724, 2020* is hereby amended as follows:
 - a) Delete Schedule A in its entirety and replace with the revised Schedule A attached hereto.

READ A FIRST TIME this 31st day of March, 2020

READ A SECOND TIME this 31st day of March, 2020

READ A THIRD TIME this 31st day of March, 2020

ADOPTED this 31st day of March, 2020

CORPORATE OFFICER

CHAIR

Sunshine Coast Regional District
Consolidated Five Year Financial Plan (Summary)

Schedule A, Bylaw 724.1, 2020

2020 - 2024

	2020	2021	2022	2023	2024
Revenues					
Grants in Lieu of Taxes	72,000	72,000	72,000	72,000	72,000
Tax Requisitions	21,168,636	22,444,237	22,412,100	22,288,704	22,285,698
Frontage & Parcel Taxes	5,620,302	5,620,302	5,620,302	5,620,302	5,620,302
Government Transfers	2,670,704	2,670,704	2,670,704	2,670,704	2,670,704
User Fees & Service Charges	13,189,937	13,878,566	13,894,318	13,894,905	13,894,905
Member Municipality Debt	1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
Investment Income	683,877	746,110	810,618	840,606	917,803
Other Revenue	658,248	542,592	560,705	542,705	542,705
	45,939,980	47,803,016	47,827,646	47,351,684	47,425,875
Expenses					
Administration	4,678,144	5,057,289	5,107,314	5,107,263	5,107,263
Internal Recoveries	(6,495,335)	(6,889,630)	(6,942,353)	(6,932,710)	(6,932,710)
Wages and Benefits	19,449,037	20,635,404	20,639,140	20,630,133	20,630,133
Operating	18,919,094	16,765,933	16,724,736	16,708,240	16,722,656
Debt Charges Member Municipalities	1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
Debt Charges - Interest	1,300,434	1,608,339	1,778,471	1,737,453	1,727,090
Amortization of Tangible Capital Assets	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
	44,550,091	43,828,281	43,916,648	43,494,578	43,498,631
Operating Surplus / (Deficit)	1,389,889	3,974,735	3,910,998	3,857,106	3,927,244
Other					
Capital Expenditures	(26,497,404)	(1,871,599)	(1,921,599)	(1,921,599)	(1,921,599)
Proceeds from Long Term Debt	16,794,500	-	-	-	-
Debt Principal Repayment	(2,118,374)	(2,367,110)	(2,888,153)	(2,753,244)	(2,811,289)
Transfer (to)/from Reserves	7,311,860	(3,113,366)	(2,470,466)	(2,551,483)	(2,563,574)
Transfer (to)/from Appropriated Surplus	(561,907)	(673,915)	(682,050)	(682,050)	(682,050)
Transfer (to)/from Other Funds	(450,000)	-	-	-	-
Transfer (to)/from Accumulated Surplus	29,684	28,814	28,829	28,829	28,827
Prior Year Surplus/(Deficit)	(45,689)	-	-	-	-
Unfunded Amortization	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
Transfer (to)/from Unfunded Liability	(675,000)	(800,000)	(800,000)	(800,000)	(800,000)
	(1,389,889)	(3,974,735)	(3,910,998)	(3,857,106)	(3,927,244)
Financial Plan Surplus / (Deficit)	-	-	-	-	-

110 General Government	2020	2021	2022	2023	2024
Revenues					
Grants in Lieu of Taxes	72,000	72,000	72,000	72,000	72,000
Tax Requisitions	1,252,452	1,493,792	1,383,591	1,500,905	1,500,905
Government Transfers	874,050	874,050	874,050	874,050	874,050
Investment Income	58,000	58,000	58,000	58,000	58,000
Other Revenue	8,406	8,406	8,406	8,406	8,406
	2,264,908	2,506,248	2,396,047	2,513,361	2,513,361
Expenses					
Administration	572,004	602,812	601,098	609,925	609,925
Internal Recoveries	(698,703)	(702,711)	(702,711)	(702,711)	(702,711)
Wages and Benefits	1,455,457	1,530,177	1,421,690	1,530,177	1,530,177
Operating	544,045	377,920	377,920	377,920	377,920
Amortization of Tangible Capital Assets	58,580	58,580	58,580	58,580	58,580
	1,931,383	1,866,778	1,756,577	1,873,891	1,873,891
Operating Surplus / (Deficit)	333,525	639,470	639,470	639,470	639,470
Other					
Capital Expenditures	(35,000)	-	-	-	-
Transfer (to)/from Reserves	324,945	(16,000)	(16,000)	(16,000)	(16,000)
Transfer (to)/from Appropriated Surplus	(682,050)	(682,050)	(682,050)	(682,050)	(682,050)
Unfunded Amortization	58,580	58,580	58,580	58,580	58,580
	(333,525)	(639,470)	(639,470)	(639,470)	(639,470)
110 Financial Plan Surplus / (Deficit)	-	-	-	-	-
113 Finance	2020	2021	2022	2023	2024
Expenses					
Internal Recoveries	(1,510,761)	(1,620,322)	(1,620,322)	(1,620,322)	(1,620,322)
Wages and Benefits	1,364,406	1,373,967	1,373,967	1,373,967	1,373,967
Operating	271,355	246,355	246,355	246,355	246,355
Amortization of Tangible Capital Assets	214,561	214,561	214,561	214,561	214,561
	339,561	214,561	214,561	214,561	214,561
Operating Surplus / (Deficit)	(339,561)	(214,561)	(214,561)	(214,561)	(214,561)
Other					
Transfer (to)/from Reserves	125,000	-	-	-	-
Unfunded Amortization	214,561	214,561	214,561	214,561	214,561
	339,561	214,561	214,561	214,561	214,561
113 Financial Plan Surplus / (Deficit)	-	-	-	-	-

114 Administration Office	2020	2021	2022	2023	2024
Revenues					
Investment Income	65,931	72,534	79,401	86,542	93,969
	65,931	72,534	79,401	86,542	93,969
Expenses					
Internal Recoveries	(467,084)	(483,931)	(483,931)	(483,931)	(483,931)
Wages and Benefits	22,994	23,041	23,041	23,041	23,041
Operating	200,898	197,698	197,698	197,698	197,698
Debt Charges - Interest	144,058	144,058	144,058	144,058	144,058
Amortization of Tangible Capital Assets	107,823	107,823	107,823	107,823	107,823
	8,689	(11,311)	(11,311)	(11,311)	(11,311)
Operating Surplus / (Deficit)	57,242	83,845	90,712	97,853	105,280
Other					
Debt Principal Repayment	(165,065)	(171,668)	(178,535)	(185,676)	(193,103)
Transfer (to)/from Reserves	-	(20,000)	(20,000)	(20,000)	(20,000)
Unfunded Amortization	107,823	107,823	107,823	107,823	107,823
	(57,242)	(83,845)	(90,712)	(97,853)	(105,280)

114 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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115 Human Resources	2020	2021	2022	2023	2024
Expenses					
Administration	3,657	-	-	-	-
Internal Recoveries	(585,293)	(714,168)	(714,168)	(714,168)	(714,168)
Wages and Benefits	515,434	552,309	552,309	552,309	552,309
Operating	149,914	151,859	151,859	151,859	151,859
Amortization of Tangible Capital Assets	29,671	29,671	29,671	29,671	29,671
	113,383	19,671	19,671	19,671	19,671
Operating Surplus / (Deficit)	(113,383)	(19,671)	(19,671)	(19,671)	(19,671)
Other					
Transfer (to)/from Reserves	83,712	(10,000)	(10,000)	(10,000)	(10,000)
Unfunded Amortization	29,671	29,671	29,671	29,671	29,671
	113,383	19,671	19,671	19,671	19,671

115 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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117 Information Services	2020	2021	2022	2023	2024
Expenses					
Internal Recoveries	(1,125,551)	(1,153,141)	(1,203,166)	(1,203,115)	(1,203,115)
Wages and Benefits	616,674	622,163	622,163	622,163	622,163
Operating	220,952	220,952	220,952	220,952	220,952
Debt Charges - Interest	2,488	1,237	326	-	-
Amortization of Tangible Capital Assets	132,455	132,455	132,455	132,455	132,455
	(152,982)	(176,334)	(227,270)	(227,545)	(227,545)
Operating Surplus / (Deficit)	152,982	176,334	227,270	227,545	227,545
Other					
Capital Expenditures	(287,934)	(300,000)	(350,000)	(350,000)	(350,000)
Debt Principal Repayment	(57,736)	(47,073)	(23,950)	-	-
Transfer (to)/from Reserves	60,233	38,284	14,225	(10,000)	(10,000)
Unfunded Amortization	132,455	132,455	132,455	132,455	132,455
	(152,982)	(176,334)	(227,270)	(227,545)	(227,545)

117 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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118	SCRHD Administration	2020	2021	2022	2023	2024
Revenues						
	Other Revenue	27,914	64,512	64,625	64,625	64,625
		27,914	64,512	64,625	64,625	64,625
Expenses						
	Administration	13,409	14,473	14,586	14,586	14,586
	Wages and Benefits	42,837	42,939	42,939	42,939	42,939
	Operating	7,100	7,100	7,100	7,100	7,100
		63,346	64,512	64,625	64,625	64,625
Operating Surplus / (Deficit)		(35,432)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	35,432	-	-	-	-
		35,432	-	-	-	-
118 Financial Plan Surplus / (Deficit)		-	-	-	-	-
121	Grants in Aid - Area A	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	39,694	39,962	39,971	39,971	39,971
		39,694	39,962	39,971	39,971	39,971
Expenses						
	Administration	2,222	2,481	2,490	2,490	2,490
	Wages and Benefits	782	791	791	791	791
	Operating	41,113	36,690	36,690	36,690	36,690
		44,117	39,962	39,971	39,971	39,971
Operating Surplus / (Deficit)		(4,423)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	4,423	-	-	-	-
		4,423	-	-	-	-
121 Financial Plan Surplus / (Deficit)		-	-	-	-	-
122	Grants in Aid - Area B	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	30,329	30,519	30,526	30,526	30,526
		30,329	30,519	30,526	30,526	30,526
Expenses						
	Administration	1,562	1,743	1,750	1,750	1,750
	Wages and Benefits	782	791	791	791	791
	Operating	29,358	27,985	27,985	27,985	27,985
		31,702	30,519	30,526	30,526	30,526
Operating Surplus / (Deficit)		(1,373)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	1,373	-	-	-	-
		1,373	-	-	-	-
122 Financial Plan Surplus / (Deficit)		-	-	-	-	-

123	Grants in Aid - Area E & F	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	5,089	5,134	5,135	5,135	5,135
		5,089	5,134	5,135	5,135	5,135
Expenses						
	Administration	307	343	344	344	344
	Wages and Benefits	782	791	791	791	791
	Operating	5,260	4,000	4,000	4,000	4,000
		6,349	5,134	5,135	5,135	5,135
Operating Surplus / (Deficit)		(1,260)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	1,260	-	-	-	-
		1,260	-	-	-	-
123 Financial Plan Surplus / (Deficit)		-	-	-	-	-
125	Grants in Aid - Community Schools	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	10,790	11,532	11,534	11,534	11,534
		10,790	11,532	11,534	11,534	11,534
Expenses						
	Administration	663	741	743	743	743
	Wages and Benefits	782	791	791	791	791
	Operating	10,000	10,000	10,000	10,000	10,000
		11,445	11,532	11,534	11,534	11,534
Operating Surplus / (Deficit)		(655)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	655	-	-	-	-
		655	-	-	-	-
125 Financial Plan Surplus / (Deficit)		-	-	-	-	-
126	Greater Gibsons Community Participation	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	11,453	11,541	11,543	11,543	11,543
		11,453	11,541	11,543	11,543	11,543
Expenses						
	Administration	671	750	752	752	752
	Wages and Benefits	782	791	791	791	791
	Operating	11,260	10,000	10,000	10,000	10,000
		12,713	11,541	11,543	11,543	11,543
Operating Surplus / (Deficit)		(1,260)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	1,260	-	-	-	-
		1,260	-	-	-	-
126 Financial Plan Surplus / (Deficit)		-	-	-	-	-

127	Grants in Aid - Area D	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	37,027	37,277	37,286	37,286	37,286
		37,027	37,277	37,286	37,286	37,286
Expenses						
	Administration	2,076	2,317	2,326	2,326	2,326
	Wages and Benefits	782	791	791	791	791
	Operating	34,398	34,169	34,169	34,169	34,169
		37,256	37,277	37,286	37,286	37,286
Operating Surplus / (Deficit)		(229)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	229	-	-	-	-
		229	-	-	-	-
127 Financial Plan Surplus / (Deficit)		-	-	-	-	-
128	Grants In Aid - Area E	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	25,607	25,744	25,749	25,749	25,749
		25,607	25,744	25,749	25,749	25,749
Expenses						
	Administration	1,096	1,224	1,229	1,229	1,229
	Wages and Benefits	782	791	791	791	791
	Operating	23,767	23,729	23,729	23,729	23,729
		25,645	25,744	25,749	25,749	25,749
Operating Surplus / (Deficit)		(38)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	38	-	-	-	-
		38	-	-	-	-
128 Financial Plan Surplus / (Deficit)		-	-	-	-	-
129	Grants In Aid - Area F	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	25,570	25,746	25,752	25,752	25,752
		25,570	25,746	25,752	25,752	25,752
Expenses						
	Administration	1,430	1,597	1,603	1,603	1,603
	Wages and Benefits	782	791	791	791	791
	Operating	28,532	23,358	23,358	23,358	23,358
		30,744	25,746	25,752	25,752	25,752
Operating Surplus / (Deficit)		(5,174)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	5,174	-	-	-	-
		5,174	-	-	-	-
129 Financial Plan Surplus / (Deficit)		-	-	-	-	-

130 Electoral Area Services - UBCM/AVICC	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	73,089	73,706	73,724	73,724	73,724
	73,089	73,706	73,724	73,724	73,724
Expenses					
Administration	4,915	5,532	5,550	5,550	5,550
Wages and Benefits	32,908	32,908	32,908	32,908	32,908
Operating	35,266	35,266	35,266	35,266	35,266
	73,089	73,706	73,724	73,724	73,724
Operating Surplus / (Deficit)	-	-	-	-	-
130 Financial Plan Surplus / (Deficit)	-	-	-	-	-

131 Electoral Area Services - Elections	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	(50,000)	14,000	93,534	14,000	14,000
Other Revenue	-	-	18,000	-	-
	(50,000)	14,000	111,534	14,000	14,000
Expenses					
Administration	-	-	8,878	-	-
Wages and Benefits	-	-	117,494	-	-
Operating	-	-	34,043	-	-
	-	-	160,415	-	-
Operating Surplus / (Deficit)	(50,000)	14,000	(48,881)	14,000	14,000
Other					
Transfer (to)/from Reserves	50,000	(14,000)	48,881	(14,000)	(14,000)
	50,000	(14,000)	48,881	(14,000)	(14,000)
131 Financial Plan Surplus / (Deficit)	-	-	-	-	-

135 Corporate Sustainability Services	2020	2021	2022	2023	2024
Expenses					
Administration	1,828	-	-	-	-
Internal Recoveries	(14,850)	(64,387)	(64,387)	(64,387)	(64,387)
Wages and Benefits	4,470	54,007	54,007	54,007	54,007
Operating	70,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	2,869	2,869	2,869	2,869	2,869
	64,697	2,869	2,869	2,869	2,869
Operating Surplus / (Deficit)	(64,697)	(2,869)	(2,869)	(2,869)	(2,869)
Other					
Transfer (to)/from Reserves	19,328	-	-	-	-
Transfer (to)/from Appropriated Surplus	42,500	-	-	-	-
Unfunded Amortization	2,869	2,869	2,869	2,869	2,869
	64,697	2,869	2,869	2,869	2,869
135 Financial Plan Surplus / (Deficit)	-	-	-	-	-

136	Regional Sustainability Services	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	20,771	123,293	123,328	123,328	123,328
		20,771	123,293	123,328	123,328	123,328
Expenses						
	Administration	2,961	1,231	1,266	1,266	1,266
	Wages and Benefits	7,003	109,427	109,427	109,427	109,427
	Operating	12,635	82,635	12,635	12,635	12,635
		22,599	193,293	123,328	123,328	123,328
Operating Surplus / (Deficit)		(1,828)	(70,000)	-	-	-
Other						
	Transfer (to)/from Reserves	1,828	70,000	-	-	-
		1,828	70,000	-	-	-
136 Financial Plan Surplus / (Deficit)		-	-	-	-	-
140	Member Municipality Debt	2020	2021	2022	2023	2024
Revenues						
	Member Municipality Debt	1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
		1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
Expenses						
	Debt Charges Member Municipalities	1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
		1,876,276	1,828,505	1,786,899	1,421,758	1,421,758
Operating Surplus / (Deficit)		-	-	-	-	-
140 Financial Plan Surplus / (Deficit)		-	-	-	-	-
150	Feasibility Studies - Regional	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	4,448	21,865	-	-	-
		4,448	21,865	-	-	-
Expenses						
	Wages and Benefits	4,448	-	-	-	-
	Operating	-	30,000	-	-	-
		4,448	30,000	-	-	-
Operating Surplus / (Deficit)		-	(8,135)	-	-	-
Other						
	Transfer (to)/from Appropriated Surplus	-	8,135	-	-	-
		-	8,135	-	-	-
150 Financial Plan Surplus / (Deficit)		-	-	-	-	-

200	Bylaw Enforcement	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	207,211	206,438	206,960	206,960	206,960
	User Fees & Service Charges	513	513	513	513	513
		207,724	206,951	207,473	207,473	207,473
Expenses						
	Administration	38,462	40,939	41,461	41,461	41,461
	Wages and Benefits	152,192	148,028	148,028	148,028	148,028
	Operating	18,734	17,984	17,984	17,984	17,984
	Amortization of Tangible Capital Assets	5,673	5,673	5,673	5,673	5,673
		215,061	212,624	213,146	213,146	213,146
Operating Surplus / (Deficit)		(7,337)	(5,673)	(5,673)	(5,673)	(5,673)
Other						
	Transfer (to)/from Reserves	1,664	-	-	-	-
	Unfunded Amortization	5,673	5,673	5,673	5,673	5,673
		7,337	5,673	5,673	5,673	5,673
200 Financial Plan Surplus / (Deficit)		-	-	-	-	-
204	Halfmoon Bay Smoke Control	2020	2021	2022	2023	2024
Expenses						
	Administration	139	152	152	152	152
	Wages and Benefits	905	905	905	905	905
		1,044	1,057	1,057	1,057	1,057
Operating Surplus / (Deficit)		(1,044)	(1,057)	(1,057)	(1,057)	(1,057)
Other						
	Transfer (to)/from Reserves	1,044	1,057	1,057	1,057	1,057
		1,044	1,057	1,057	1,057	1,057
204 Financial Plan Surplus / (Deficit)		-	-	-	-	-
206	Roberts Creek Smoke Control	2020	2021	2022	2023	2024
Expenses						
	Administration	139	151	151	151	151
	Wages and Benefits	905	905	905	905	905
		1,044	1,056	1,056	1,056	1,056
Operating Surplus / (Deficit)		(1,044)	(1,056)	(1,056)	(1,056)	(1,056)
Other						
	Transfer (to)/from Reserves	1,044	1,056	1,056	1,056	1,056
		1,044	1,056	1,056	1,056	1,056
206 Financial Plan Surplus / (Deficit)		-	-	-	-	-

210	Gibsons & District Fire Protection	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	1,076,484	1,194,115	1,201,483	1,124,678	1,124,678
		1,076,484	1,194,115	1,201,483	1,124,678	1,124,678
Expenses						
	Administration	99,001	108,572	110,346	110,346	110,346
	Wages and Benefits	398,664	395,575	395,575	395,575	395,575
	Operating	345,108	344,208	344,208	344,208	344,208
	Debt Charges - Interest	4,528	10,827	7,409	4,588	2,825
	Amortization of Tangible Capital Assets	153,274	153,274	153,274	153,274	153,274
		1,000,575	1,012,456	1,010,812	1,007,991	1,006,228
Operating Surplus / (Deficit)		75,909	181,659	190,671	116,687	118,450
Other						
	Capital Expenditures	(463,464)	-	-	-	-
	Proceeds from Long Term Debt	350,000	-	-	-	-
	Debt Principal Repayment	(66,683)	(134,933)	(143,945)	(69,961)	(71,724)
	Transfer (to)/from Reserves	(49,036)	(200,000)	(200,000)	(200,000)	(200,000)
	Unfunded Amortization	153,274	153,274	153,274	153,274	153,274
		(75,909)	(181,659)	(190,671)	(116,687)	(118,450)
210 Financial Plan Surplus / (Deficit)		-	-	-	-	-
212	Roberts Creek Fire Protection	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	509,053	533,291	534,011	534,011	534,011
		509,053	533,291	534,011	534,011	534,011
Expenses						
	Administration	49,443	53,753	54,473	54,473	54,473
	Wages and Benefits	135,570	130,798	130,798	130,798	130,798
	Operating	204,040	198,740	198,740	198,740	198,740
	Amortization of Tangible Capital Assets	70,700	70,700	70,700	70,700	70,700
		459,753	453,991	454,711	454,711	454,711
Operating Surplus / (Deficit)		49,300	79,300	79,300	79,300	79,300
Other						
	Capital Expenditures	(502,500)	-	-	-	-
	Transfer (to)/from Reserves	382,500	(150,000)	(150,000)	(150,000)	(150,000)
	Unfunded Amortization	70,700	70,700	70,700	70,700	70,700
		(49,300)	(79,300)	(79,300)	(79,300)	(79,300)
212 Financial Plan Surplus / (Deficit)		-	-	-	-	-

216	Halfmoon Bay Fire Protection	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	487,974	554,629	555,348	555,348	555,347
		487,974	554,629	555,348	555,348	555,347
Expenses						
	Administration	41,354	45,481	46,200	46,200	46,200
	Wages and Benefits	141,262	136,490	136,490	136,490	136,490
	Operating	212,358	205,058	205,058	205,058	205,058
	Debt Charges - Interest	-	4,573	3,610	2,622	1,614
	Amortization of Tangible Capital Assets	47,299	47,299	47,299	47,299	47,299
		442,273	438,901	438,657	437,669	436,661
Operating Surplus / (Deficit)		45,701	115,728	116,691	117,679	118,686
Other						
	Capital Expenditures	(557,500)	-	-	-	-
	Proceeds from Long Term Debt	200,000	-	-	-	-
	Debt Principal Repayment	-	(38,027)	(38,990)	(39,978)	(40,985)
	Transfer (to)/from Reserves	264,500	(125,000)	(125,000)	(125,000)	(125,000)
	Unfunded Amortization	47,299	47,299	47,299	47,299	47,299
		(45,701)	(115,728)	(116,691)	(117,679)	(118,686)
216 Financial Plan Surplus / (Deficit)		-	-	-	-	-
218	Egmont Fire Protection	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	125,833	122,302	122,644	122,644	122,644
	Investment Income	2,234	2,458	2,690	2,932	3,184
		128,067	124,760	125,334	125,576	125,828
Expenses						
	Administration	10,857	12,099	12,441	12,441	12,441
	Wages and Benefits	19,241	14,468	14,468	14,468	14,468
	Operating	82,496	82,496	82,496	82,496	82,496
	Debt Charges - Interest	4,880	4,880	4,880	4,880	4,880
	Amortization of Tangible Capital Assets	19,820	19,820	19,820	19,820	19,820
		137,294	133,763	134,105	134,105	134,105
Operating Surplus / (Deficit)		(9,227)	(9,003)	(8,771)	(8,529)	(8,277)
Other						
	Capital Expenditures	(2,500)	-	-	-	-
	Debt Principal Repayment	(5,593)	(5,817)	(6,049)	(6,291)	(6,543)
	Transfer (to)/from Reserves	(2,500)	(5,000)	(5,000)	(5,000)	(5,000)
	Unfunded Amortization	19,820	19,820	19,820	19,820	19,820
		9,227	9,003	8,771	8,529	8,277
218 Financial Plan Surplus / (Deficit)		-	-	-	-	-

220	Emergency Telephone - 911	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	420,770	396,920	401,143	405,114	405,114
		420,770	396,920	401,143	405,114	405,114
Expenses						
	Administration	32,203	34,385	34,771	34,771	34,771
	Wages and Benefits	37,685	7,032	7,032	7,032	7,032
	Operating	267,896	245,703	249,540	253,511	253,511
	Amortization of Tangible Capital Assets	67,536	67,536	67,536	67,536	67,536
		405,320	354,656	358,879	362,850	362,850
Operating Surplus / (Deficit)		15,450	42,264	42,264	42,264	42,264
Other						
	Capital Expenditures	(584,900)	-	-	-	-
	Transfer (to)/from Reserves	501,914	(109,800)	(109,800)	(109,800)	(109,800)
	Unfunded Amortization	67,536	67,536	67,536	67,536	67,536
		(15,450)	(42,264)	(42,264)	(42,264)	(42,264)
220 Financial Plan Surplus / (Deficit)		-	-	-	-	-
222	Sunshine Coast Emergency Planning	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	254,069	251,737	252,573	252,573	252,573
		254,069	251,737	252,573	252,573	252,573
Expenses						
	Administration	51,375	53,832	54,668	54,668	54,668
	Wages and Benefits	112,623	106,920	106,920	106,920	106,920
	Operating	111,940	90,985	90,985	90,985	90,985
	Amortization of Tangible Capital Assets	6,833	6,833	6,833	6,833	6,833
		282,771	258,570	259,406	259,406	259,406
Operating Surplus / (Deficit)		(28,702)	(6,833)	(6,833)	(6,833)	(6,833)
Other						
	Transfer (to)/from Reserves	21,869	-	-	-	-
	Unfunded Amortization	6,833	6,833	6,833	6,833	6,833
		28,702	6,833	6,833	6,833	6,833
222 Financial Plan Surplus / (Deficit)		-	-	-	-	-

290	Animal Control	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	43,249	39,941	40,116	40,116	40,116
	User Fees & Service Charges	32,488	32,488	32,488	32,488	32,488
		75,737	72,429	72,604	72,604	72,604
Expenses						
	Administration	13,450	13,647	13,822	13,822	13,822
	Wages and Benefits	41,860	37,441	37,441	37,441	37,441
	Operating	22,091	21,341	21,341	21,341	21,341
	Amortization of Tangible Capital Assets	4,336	4,336	4,336	4,336	4,336
		81,737	76,765	76,940	76,940	76,940
Operating Surplus / (Deficit)		(6,000)	(4,336)	(4,336)	(4,336)	(4,336)
Other						
	Transfer (to)/from Reserves	1,664	-	-	-	-
	Unfunded Amortization	4,336	4,336	4,336	4,336	4,336
		6,000	4,336	4,336	4,336	4,336
290 Financial Plan Surplus / (Deficit)		-	-	-	-	-
291	Keats Island Dog Control	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	197	2,511	2,511	2,511	2,511
	User Fees & Service Charges	350	350	350	350	350
		547	2,861	2,861	2,861	2,861
Expenses						
	Administration	215	243	243	243	243
	Wages and Benefits	1,318	1,318	1,318	1,318	1,318
	Operating	1,300	1,300	1,300	1,300	1,300
		2,833	2,861	2,861	2,861	2,861
Operating Surplus / (Deficit)		(2,286)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	2,286	-	-	-	-
		2,286	-	-	-	-
291 Financial Plan Surplus / (Deficit)		-	-	-	-	-

310 Public Transit	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	2,757,641	2,899,980	2,889,687	2,889,687	2,889,687
Government Transfers	1,796,654	1,796,654	1,796,654	1,796,654	1,796,654
User Fees & Service Charges	796,966	789,466	796,966	796,966	796,966
Other Revenue	3,611	3,611	3,611	3,611	3,611
	5,354,872	5,489,711	5,486,918	5,486,918	5,486,918
Expenses					
Administration	474,766	529,245	533,223	533,223	533,223
Wages and Benefits	2,481,906	2,559,438	2,554,167	2,554,167	2,554,167
Operating	2,398,200	2,401,028	2,399,528	2,399,528	2,399,528
Amortization of Tangible Capital Assets	34,605	34,605	34,605	34,605	34,605
	5,389,477	5,524,316	5,521,523	5,521,523	5,521,523
Operating Surplus / (Deficit)	(34,605)	(34,605)	(34,605)	(34,605)	(34,605)
Other					
Capital Expenditures	(6,000)	-	-	-	-
Transfer (to)/from Reserves	6,000	-	-	-	-
Unfunded Amortization	34,605	34,605	34,605	34,605	34,605
	34,605	34,605	34,605	34,605	34,605
310 Financial Plan Surplus / (Deficit)	-	-	-	-	-
312 Fleet Maintenance	2020	2021	2022	2023	2024
Revenues					
Investment Income	9,091	10,001	10,948	11,932	12,956
Other Revenue	9,100	9,100	9,100	9,100	9,100
	18,191	19,101	20,048	21,032	22,056
Expenses					
Administration	33,546	35,691	37,291	37,291	37,291
Internal Recoveries	(1,448,497)	(1,450,550)	(1,452,230)	(1,452,230)	(1,452,230)
Wages and Benefits	553,780	577,630	577,630	577,630	577,630
Operating	892,798	882,798	882,798	882,798	882,798
Debt Charges - Interest	19,862	19,862	19,862	19,862	19,862
Amortization of Tangible Capital Assets	36,607	36,607	36,607	36,607	36,607
	88,096	102,038	101,958	101,958	101,958
Operating Surplus / (Deficit)	(69,905)	(82,937)	(81,910)	(80,926)	(79,902)
Other					
Capital Expenditures	(31,000)	-	-	-	-
Debt Principal Repayment	(22,759)	(23,669)	(24,616)	(25,600)	(26,624)
Transfer (to)/from Reserves	87,057	69,999	69,919	69,919	69,919
Unfunded Amortization	36,607	36,607	36,607	36,607	36,607
	69,905	82,937	81,910	80,926	79,902
312 Financial Plan Surplus / (Deficit)	-	-	-	-	-

313 Building Maintenance Services	2020	2021	2022	2023	2024
Expenses					
Administration	5,611	5,999	6,318	6,318	6,318
Internal Recoveries	(368,694)	(381,791)	(382,809)	(373,217)	(373,217)
Wages and Benefits	315,657	319,873	319,873	319,873	319,873
Operating	37,200	41,700	41,700	41,700	41,700
Debt Charges - Interest	722	895	558	297	170
Amortization of Tangible Capital Assets	7,019	7,019	7,019	7,019	7,019
	(2,485)	(6,305)	(7,341)	1,990	1,863
Operating Surplus / (Deficit)	2,485	6,305	7,341	(1,990)	(1,863)
Other					
Capital Expenditures	(25,000)	-	-	-	-
Proceeds from Long Term Debt	25,000	-	-	-	-
Debt Principal Repayment	(9,504)	(13,324)	(14,360)	(5,029)	(5,156)
Unfunded Amortization	7,019	7,019	7,019	7,019	7,019
	(2,485)	(6,305)	(7,341)	1,990	1,863
313 Financial Plan Surplus / (Deficit)	-	-	-	-	-
320 Regional Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	38,293	38,060	38,069	38,069	38,069
	38,293	38,060	38,069	38,069	38,069
Expenses					
Administration	2,032	2,269	2,278	2,278	2,278
Wages and Benefits	2,716	3,646	3,646	3,646	3,646
Operating	32,145	32,145	32,145	32,145	32,145
	36,893	38,060	38,069	38,069	38,069
Operating Surplus / (Deficit)	1,400	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(1,400)	-	-	-	-
	(1,400)	-	-	-	-
320 Financial Plan Surplus / (Deficit)	-	-	-	-	-
322 Langdale Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	2,490	2,561	2,561	2,561	2,561
	2,490	2,561	2,561	2,561	2,561
Expenses					
Administration	143	160	160	160	160
Operating	2,401	2,401	2,401	2,401	2,401
	2,544	2,561	2,561	2,561	2,561
Operating Surplus / (Deficit)	(54)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	54	-	-	-	-
	54	-	-	-	-
322 Financial Plan Surplus / (Deficit)	-	-	-	-	-

324 Granthams Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	2,490	2,561	2,561	2,561	2,561
	2,490	2,561	2,561	2,561	2,561
Expenses					
Administration	143	160	160	160	160
Operating	2,401	2,401	2,401	2,401	2,401
	2,544	2,561	2,561	2,561	2,561
Operating Surplus / (Deficit)	(54)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	54	-	-	-	-
	54	-	-	-	-
324 Financial Plan Surplus / (Deficit)	-	-	-	-	-
326 Veterans Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	498	513	513	513	513
	498	513	513	513	513
Expenses					
Administration	29	32	32	32	32
Operating	481	481	481	481	481
	510	513	513	513	513
Operating Surplus / (Deficit)	(12)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	12	-	-	-	-
	12	-	-	-	-
326 Financial Plan Surplus / (Deficit)	-	-	-	-	-
328 Spruce Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	249	257	257	257	257
	249	257	257	257	257
Expenses					
Administration	14	16	16	16	16
Operating	241	241	241	241	241
	255	257	257	257	257
Operating Surplus / (Deficit)	(6)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	6	-	-	-	-
	6	-	-	-	-
328 Financial Plan Surplus / (Deficit)	-	-	-	-	-

330 Woodcreek Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	2,563	2,073	2,074	2,074	2,074
	2,563	2,073	2,074	2,074	2,074
Expenses					
Administration	116	129	130	130	130
Operating	1,944	1,944	1,944	1,944	1,944
	2,060	2,073	2,074	2,074	2,074
Operating Surplus / (Deficit)	503	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(503)	-	-	-	-
	(503)	-	-	-	-
330 Financial Plan Surplus / (Deficit)	-	-	-	-	-
332 Fircrest Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	499	513	513	513	513
	499	513	513	513	513
Expenses					
Administration	29	32	32	32	32
Operating	481	481	481	481	481
	510	513	513	513	513
Operating Surplus / (Deficit)	(11)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	11	-	-	-	-
	11	-	-	-	-
332 Financial Plan Surplus / (Deficit)	-	-	-	-	-
334 Hydaway Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	249	257	257	257	257
	249	257	257	257	257
Expenses					
Administration	14	16	16	16	16
Operating	241	241	241	241	241
	255	257	257	257	257
Operating Surplus / (Deficit)	(6)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	6	-	-	-	-
	6	-	-	-	-
334 Financial Plan Surplus / (Deficit)	-	-	-	-	-

336 Sunnyside Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	996	1,023	1,023	1,023	1,023
	996	1,023	1,023	1,023	1,023
Expenses					
Administration	57	64	64	64	64
Operating	959	959	959	959	959
	1,016	1,023	1,023	1,023	1,023
Operating Surplus / (Deficit)	(20)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	20	-	-	-	-
	20	-	-	-	-
336 Financial Plan Surplus / (Deficit)	-	-	-	-	-
340 Burns Road Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	268	257	257	257	257
	268	257	257	257	257
Expenses					
Administration	14	16	16	16	16
Operating	241	241	241	241	241
	255	257	257	257	257
Operating Surplus / (Deficit)	13	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(13)	-	-	-	-
	(13)	-	-	-	-
340 Financial Plan Surplus / (Deficit)	-	-	-	-	-
342 Stewart Road Street Lighting	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	498	513	513	513	513
	498	513	513	513	513
Expenses					
Administration	29	32	32	32	32
Operating	481	481	481	481	481
	510	513	513	513	513
Operating Surplus / (Deficit)	(12)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	12	-	-	-	-
	12	-	-	-	-
342 Financial Plan Surplus / (Deficit)	-	-	-	-	-

345 Ports Services	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	783,528	743,693	741,658	739,408	737,164
Other Revenue	154,919	2,665	2,665	2,665	2,665
	<u>938,447</u>	<u>746,358</u>	<u>744,323</u>	<u>742,073</u>	<u>739,829</u>
Expenses					
Administration	52,399	55,068	55,283	55,283	55,283
Wages and Benefits	58,087	104,169	104,169	104,169	104,169
Operating	299,432	125,873	125,873	115,873	105,873
Debt Charges - Interest	10,529	8,248	5,998	3,748	1,504
Amortization of Tangible Capital Assets	78,722	78,722	78,722	78,722	78,722
	<u>499,169</u>	<u>372,080</u>	<u>370,045</u>	<u>357,795</u>	<u>345,551</u>
Operating Surplus / (Deficit)	439,278	374,278	374,278	384,278	394,278
Other					
Capital Expenditures	(557,006)	-	-	-	-
Proceeds from Long Term Debt	450,000	-	-	-	-
Debt Principal Repayment	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Transfer (to)/from Reserves	214,006	(363,000)	(363,000)	(373,000)	(383,000)
Transfer (to)/from Other Funds	(450,000)	-	-	-	-
Prior Year Surplus/(Deficit)	(85,000)	-	-	-	-
Unfunded Amortization	78,722	78,722	78,722	78,722	78,722
	<u>(439,278)</u>	<u>(374,278)</u>	<u>(374,278)</u>	<u>(384,278)</u>	<u>(394,278)</u>
345 Financial Plan Surplus / (Deficit)	-	-	-	-	-
346 Langdale Dock	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	33,301	33,518	33,526	33,526	33,526
	<u>33,301</u>	<u>33,518</u>	<u>33,526</u>	<u>33,526</u>	<u>33,526</u>
Expenses					
Administration	1,872	2,089	2,097	2,097	2,097
Operating	31,429	31,429	31,429	31,429	31,429
	<u>33,301</u>	<u>33,518</u>	<u>33,526</u>	<u>33,526</u>	<u>33,526</u>
Operating Surplus / (Deficit)	-	-	-	-	-
346 Financial Plan Surplus / (Deficit)	-	-	-	-	-

350	Regional Solid Waste	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	2,775,569	2,521,139	2,536,456	2,536,456	2,536,456
	User Fees & Service Charges	2,515,427	2,554,795	2,562,960	2,563,547	2,563,547
	Other Revenue	200,601	200,601	200,601	200,601	200,601
		5,491,597	5,276,535	5,300,017	5,300,604	5,300,604
Expenses						
	Administration	423,667	470,273	473,000	473,000	473,000
	Wages and Benefits	1,107,172	1,147,443	1,147,443	1,147,443	1,147,443
	Operating	3,256,337	2,867,394	2,888,531	2,888,531	2,888,531
	Amortization of Tangible Capital Assets	54,261	54,261	54,261	54,261	54,261
		4,841,437	4,539,371	4,563,235	4,563,235	4,563,235
Operating Surplus / (Deficit)		650,160	737,164	736,782	737,369	737,369
Other						
	Transfer (to)/from Reserves	(29,421)	8,575	8,957	8,370	8,370
	Unfunded Amortization	54,261	54,261	54,261	54,261	54,261
	Transfer (to)/from Unfunded Liability	(675,000)	(800,000)	(800,000)	(800,000)	(800,000)
		(650,160)	(737,164)	(736,782)	(737,369)	(737,369)
350 Financial Plan Surplus / (Deficit)		-	-	-	-	-
355	Refuse Collection	2020	2021	2022	2023	2024
Revenues						
	User Fees & Service Charges	1,032,526	1,032,526	1,032,526	1,032,526	1,032,526
		1,032,526	1,032,526	1,032,526	1,032,526	1,032,526
Expenses						
	Administration	93,856	102,473	102,846	102,846	102,846
	Wages and Benefits	49,603	49,908	49,908	49,908	49,908
	Operating	910,755	983,573	1,003,537	1,022,075	1,041,313
		1,054,214	1,135,954	1,156,291	1,174,829	1,194,067
Operating Surplus / (Deficit)		(21,688)	(103,428)	(123,765)	(142,303)	(161,541)
Other						
	Capital Expenditures	(193,670)	-	-	-	-
	Transfer (to)/from Reserves	215,358	103,428	123,765	142,303	161,541
		21,688	103,428	123,765	142,303	161,541
355 Financial Plan Surplus / (Deficit)		-	-	-	-	-

365 North Pender Harbour Water Service	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	255,769	255,769	255,769	255,769	255,769
User Fees & Service Charges	255,248	255,248	255,248	255,248	255,248
	511,017	511,017	511,017	511,017	511,017
Expenses					
Administration	58,481	61,573	61,962	61,962	61,962
Wages and Benefits	176,221	207,620	207,620	207,620	207,620
Operating	215,175	123,275	123,275	123,275	123,275
Debt Charges - Interest	12,047	13,232	11,587	9,917	8,824
Amortization of Tangible Capital Assets	130,468	130,468	130,468	130,468	130,468
	592,392	536,168	534,912	533,242	532,149
Operating Surplus / (Deficit)	(81,375)	(25,151)	(23,895)	(22,225)	(21,132)
Other					
Capital Expenditures	(392,650)	(21,000)	(21,000)	(21,000)	(21,000)
Proceeds from Long Term Debt	215,000	-	-	-	-
Debt Principal Repayment	(40,294)	(61,399)	(62,444)	(63,515)	(64,607)
Transfer (to)/from Reserves	168,851	(22,918)	(23,129)	(23,728)	(23,729)
Unfunded Amortization	130,468	130,468	130,468	130,468	130,468
	81,375	25,151	23,895	22,225	21,132
365 Financial Plan Surplus / (Deficit)	-	-	-	-	-

366 South Pender Harbour Water Service	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	378,532	378,532	378,532	378,532	378,532
User Fees & Service Charges	611,085	611,085	611,085	611,085	611,085
Investment Income	9,438	11,558	13,763	16,056	18,441
	999,055	1,001,175	1,003,380	1,005,673	1,008,058
Expenses					
Administration	105,140	111,873	112,642	112,642	112,642
Wages and Benefits	296,221	332,463	332,463	332,463	332,463
Operating	359,797	229,362	229,362	229,362	229,362
Debt Charges - Interest	53,635	52,585	51,532	50,475	50,393
Amortization of Tangible Capital Assets	299,383	299,383	299,383	299,383	299,383
	1,114,176	1,025,666	1,025,382	1,024,325	1,024,243
Operating Surplus / (Deficit)	(115,121)	(24,491)	(22,002)	(18,652)	(16,185)
Other					
Capital Expenditures	(322,451)	(25,000)	(25,000)	(25,000)	(25,000)
Debt Principal Repayment	(88,884)	(91,155)	(93,513)	(95,778)	(92,004)
Transfer (to)/from Reserves	227,073	(158,737)	(158,868)	(159,953)	(166,194)
Unfunded Amortization	299,383	299,383	299,383	299,383	299,383
	115,121	24,491	22,002	18,652	16,185
366 Financial Plan Surplus / (Deficit)	-	-	-	-	-

370 Regional Water Services	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	3,196,926	3,196,926	3,196,926	3,196,926	3,196,926
User Fees & Service Charges	5,355,025	5,355,025	5,355,025	5,355,025	5,355,025
Investment Income	69,087	75,617	82,376	101,347	120,862
Other Revenue	65,800	65,800	65,800	65,800	65,800
	8,686,838	8,693,368	8,700,127	8,719,098	8,738,613
Expenses					
Administration	764,678	818,185	823,673	823,673	823,673
Wages and Benefits	2,889,132	3,186,538	3,186,538	3,186,538	3,186,538
Operating	2,893,940	1,442,824	1,442,824	1,442,824	1,442,824
Debt Charges - Interest	66,546	366,879	548,184	544,626	541,034
Amortization of Tangible Capital Assets	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
	8,262,196	7,462,326	7,649,119	7,645,561	7,641,969
Operating Surplus / (Deficit)	424,642	1,231,042	1,051,008	1,073,537	1,096,644
Other					
Capital Expenditures	(20,056,071)	(1,515,599)	(1,515,599)	(1,515,599)	(1,515,599)
Proceeds from Long Term Debt	15,509,500	-	-	-	-
Debt Principal Repayment	(270,634)	(345,537)	(819,311)	(841,842)	(851,027)
Transfer (to)/from Reserves	2,744,663	(1,017,806)	(363,998)	(363,996)	(377,918)
Unfunded Amortization	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
	(424,642)	(1,231,042)	(1,051,008)	(1,073,537)	(1,096,644)
370 Financial Plan Surplus / (Deficit)	-	-	-	-	-

381 Greaves Rd Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	612	612	612	612	612
User Fees & Service Charges	2,980	2,980	2,980	2,980	2,980
	3,592	3,592	3,592	3,592	3,592
Expenses					
Administration	131	148	148	148	148
Wages and Benefits	1,662	1,683	1,683	1,683	1,683
Operating	544	522	522	522	522
Debt Charges - Interest	8	13	10	7	4
	2,345	2,366	2,363	2,360	2,357
Operating Surplus / (Deficit)	1,247	1,226	1,229	1,232	1,235
Other					
Debt Principal Repayment	(59)	(120)	(123)	(126)	(129)
Transfer (to)/from Reserves	(1,188)	(1,106)	(1,106)	(1,106)	(1,106)
	(1,247)	(1,226)	(1,229)	(1,232)	(1,235)
381 Financial Plan Surplus / (Deficit)	-	-	-	-	-

382 Woodcreek Park Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	7,446	7,446	7,446	7,446	7,446
User Fees & Service Charges	40,455	40,455	40,455	40,455	40,455
	47,901	47,901	47,901	47,901	47,901
Expenses					
Administration	3,583	3,970	3,979	3,979	3,979
Wages and Benefits	22,670	22,930	22,930	22,930	22,930
Operating	63,701	17,432	17,432	17,432	17,432
Debt Charges - Interest	66	111	85	58	30
Amortization of Tangible Capital Assets	8,959	8,959	8,959	8,959	8,959
	98,979	53,402	53,385	53,358	53,330
Operating Surplus / (Deficit)	(51,078)	(5,501)	(5,484)	(5,457)	(5,429)
Other					
Debt Principal Repayment	(509)	(1,039)	(1,065)	(1,092)	(1,120)
Transfer (to)/from Reserves	42,628	(2,419)	(2,410)	(2,410)	(2,410)
Unfunded Amortization	8,959	8,959	8,959	8,959	8,959
	51,078	5,501	5,484	5,457	5,429

382 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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383 Sunnyside Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	1,122	1,122	1,122	1,122	1,122
User Fees & Service Charges	5,532	5,532	5,532	5,532	5,532
	6,654	6,654	6,654	6,654	6,654
Expenses					
Administration	115	130	130	130	130
Wages and Benefits	1,849	1,869	1,869	1,869	1,869
Operating	289	248	248	248	248
Debt Charges - Interest	8	13	10	7	4
	2,261	2,260	2,257	2,254	2,251
Operating Surplus / (Deficit)	4,393	4,394	4,397	4,400	4,403
Other					
Debt Principal Repayment	(59)	(120)	(123)	(126)	(129)
Transfer (to)/from Reserves	(4,334)	(4,274)	(4,274)	(4,274)	(4,274)
	(4,393)	(4,394)	(4,397)	(4,400)	(4,403)

383 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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384 Jolly Roger Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	3,162	3,162	3,162	3,162	3,162
User Fees & Service Charges	21,148	21,148	21,148	21,148	21,148
	24,310	24,310	24,310	24,310	24,310
Expenses					
Administration	1,117	1,255	1,258	1,258	1,258
Wages and Benefits	10,563	10,683	10,683	10,683	10,683
Operating	9,826	9,712	9,712	9,712	9,712
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	1,293	1,293	1,293	1,293	1,293
	22,832	22,999	22,989	22,975	22,961
Operating Surplus / (Deficit)	1,478	1,311	1,321	1,335	1,349
Other					
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	(2,516)	(2,085)	(2,081)	(2,082)	(2,082)
Unfunded Amortization	1,293	1,293	1,293	1,293	1,293
	(1,478)	(1,311)	(1,321)	(1,335)	(1,349)

384 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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385 Secret Cove Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	3,060	3,060	3,060	3,060	3,060
User Fees & Service Charges	21,486	21,486	21,486	21,486	21,486
	24,546	24,546	24,546	24,546	24,546
Expenses					
Administration	1,301	1,461	1,465	1,465	1,465
Wages and Benefits	10,671	10,796	10,796	10,796	10,796
Operating	7,450	7,340	7,340	7,340	7,340
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	1,381	1,381	1,381	1,381	1,381
	20,836	21,034	21,025	21,011	20,997
Operating Surplus / (Deficit)	3,710	3,512	3,521	3,535	3,549
Other					
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	(4,836)	(4,374)	(4,369)	(4,370)	(4,370)
Unfunded Amortization	1,381	1,381	1,381	1,381	1,381
	(3,710)	(3,512)	(3,521)	(3,535)	(3,549)

385 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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386 Lee Bay Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	17,952	17,952	17,952	17,952	17,952
User Fees & Service Charges	45,788	45,788	45,788	45,788	45,788
	63,740	63,740	63,740	63,740	63,740
Expenses					
Administration	3,843	4,333	4,344	4,344	4,344
Wages and Benefits	18,960	19,173	19,173	19,173	19,173
Operating	59,727	22,072	22,072	22,072	22,072
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	1,397	1,397	1,397	1,397	1,397
	83,960	47,031	47,029	47,015	47,001
Operating Surplus / (Deficit)	(20,220)	16,709	16,711	16,725	16,739
Other					
Capital Expenditures	(45,000)	-	-	-	-
Proceeds from Long Term Debt	45,000	-	-	-	-
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	19,078	(17,587)	(17,575)	(17,576)	(17,576)
Unfunded Amortization	1,397	1,397	1,397	1,397	1,397
	20,220	(16,709)	(16,711)	(16,725)	(16,739)
386 Financial Plan Surplus / (Deficit)	-	-	-	-	-

387 Square Bay Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	20,220	20,220	20,220	20,220	20,220
User Fees & Service Charges	41,600	41,600	41,600	41,600	41,600
Investment Income	-	313	635	966	1,308
	61,820	62,133	62,455	62,786	63,128
Expenses					
Administration	5,067	5,522	5,531	5,531	5,531
Wages and Benefits	39,558	40,015	40,015	40,015	40,015
Operating	20,006	19,664	19,664	19,664	19,664
Debt Charges - Interest	7,514	7,559	7,533	7,506	7,478
Amortization of Tangible Capital Assets	9,070	9,070	9,070	9,070	9,070
	81,215	81,830	81,813	81,786	81,758
Operating Surplus / (Deficit)	(19,395)	(19,697)	(19,358)	(19,000)	(18,630)
Other					
Capital Expenditures	(36,362)	-	-	-	-
Debt Principal Repayment	(10,930)	(11,772)	(12,121)	(12,479)	(12,848)
Transfer (to)/from Reserves	36,704	-	-	-	-
Transfer (to)/from Accumulated Surplus	20,913	22,399	22,409	22,409	22,408
Unfunded Amortization	9,070	9,070	9,070	9,070	9,070
	19,395	19,697	19,358	19,000	18,630
387 Financial Plan Surplus / (Deficit)	-	-	-	-	-

388 Langdale Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	4,080	4,080	4,080	4,080	4,080
User Fees & Service Charges	37,000	37,000	37,000	37,000	37,000
	41,080	41,080	41,080	41,080	41,080
Expenses					
Administration	2,298	2,568	2,575	2,575	2,575
Wages and Benefits	21,538	21,782	21,782	21,782	21,782
Operating	16,348	16,201	16,201	16,201	16,201
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	3,764	3,764	3,764	3,764	3,764
	43,981	44,371	44,365	44,351	44,337
Operating Surplus / (Deficit)	(2,901)	(3,291)	(3,285)	(3,271)	(3,257)
Other					
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	(608)	46	54	53	53
Unfunded Amortization	3,764	3,764	3,764	3,764	3,764
	2,901	3,291	3,285	3,271	3,257

388 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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389 Canoe Rd Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	4,243	4,243	4,243	4,243	4,243
User Fees & Service Charges	6,460	6,460	6,460	6,460	6,460
	10,703	10,703	10,703	10,703	10,703
Expenses					
Administration	387	411	411	411	411
Wages and Benefits	2,475	2,503	2,503	2,503	2,503
Operating	559	522	522	522	522
Debt Charges - Interest	454	360	258	157	60
	3,875	3,796	3,694	3,593	3,496
Operating Surplus / (Deficit)	6,828	6,907	7,009	7,110	7,207
Other					
Debt Principal Repayment	(3,995)	(4,056)	(4,059)	(4,062)	(3,492)
Transfer (to)/from Reserves	(2,833)	(2,851)	(2,950)	(3,048)	(3,715)
	(6,828)	(6,907)	(7,009)	(7,110)	(7,207)

389 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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390 Merrill Crescent Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	3,714	3,714	3,714	3,714	3,714
User Fees & Service Charges	20,873	20,873	20,873	20,873	20,873
	24,587	24,587	24,587	24,587	24,587
Expenses					
Administration	1,022	1,127	1,129	1,129	1,129
Wages and Benefits	9,951	10,068	10,068	10,068	10,068
Operating	7,523	7,471	7,471	7,471	7,471
Debt Charges - Interest	367	316	229	141	57
Amortization of Tangible Capital Assets	557	557	557	557	557
	19,420	19,539	19,454	19,366	19,282
Operating Surplus / (Deficit)	5,167	5,048	5,133	5,221	5,305
Other					
Debt Principal Repayment	(3,199)	(3,463)	(3,477)	(3,490)	(3,077)
Transfer (to)/from Reserves	(2,525)	(2,142)	(2,213)	(2,288)	(2,785)
Transfer (to)/from Accumulated Surplus	11,418	-	-	-	-
Prior Year Surplus/(Deficit)	(11,418)	-	-	-	-
Unfunded Amortization	557	557	557	557	557
	(5,167)	(5,048)	(5,133)	(5,221)	(5,305)
390 Financial Plan Surplus / (Deficit)	-	-	-	-	-

391 Curran Rd Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	10,710	10,710	10,710	10,710	10,710
User Fees & Service Charges	31,132	31,132	31,132	31,132	31,132
	41,842	41,842	41,842	41,842	41,842
Expenses					
Administration	1,991	2,220	2,225	2,225	2,225
Wages and Benefits	14,771	14,942	14,942	14,942	14,942
Operating	11,745	11,487	11,487	11,487	11,487
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	3,324	3,324	3,324	3,324	3,324
	31,864	32,029	32,021	32,007	31,993
Operating Surplus / (Deficit)	9,978	9,813	9,821	9,835	9,849
Other					
Capital Expenditures	(40,000)	-	-	-	-
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	26,953	(12,618)	(12,612)	(12,613)	(12,613)
Unfunded Amortization	3,324	3,324	3,324	3,324	3,324
	(9,978)	(9,813)	(9,821)	(9,835)	(9,849)
391 Financial Plan Surplus / (Deficit)	-	-	-	-	-

392 Roberts Creek Co-Housing Treatment Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	6,324	6,324	6,324	6,324	6,324
User Fees & Service Charges	21,326	21,326	21,326	21,326	21,326
	27,650	27,650	27,650	27,650	27,650
Expenses					
Administration	2,087	2,318	2,323	2,323	2,323
Wages and Benefits	19,818	20,046	20,046	20,046	20,046
Operating	9,862	9,748	9,748	9,748	9,748
Debt Charges - Interest	66	111	85	58	30
Amortization of Tangible Capital Assets	4,766	4,766	4,766	4,766	4,766
	36,599	36,989	36,968	36,941	36,913
Operating Surplus / (Deficit)	(8,949)	(9,339)	(9,318)	(9,291)	(9,263)
Other					
Debt Principal Repayment	(509)	(1,038)	(1,065)	(1,092)	(1,119)
Transfer (to)/from Reserves	4,692	5,611	5,617	5,617	5,616
Unfunded Amortization	4,766	4,766	4,766	4,766	4,766
	8,949	9,339	9,318	9,291	9,263

392 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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393 Lillies Lake Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	5,916	5,916	5,916	5,916	5,916
User Fees & Service Charges	17,939	17,939	17,939	17,939	17,939
	23,855	23,855	23,855	23,855	23,855
Expenses					
Administration	1,908	2,113	2,118	2,118	2,118
Wages and Benefits	11,857	11,995	11,995	11,995	11,995
Operating	10,202	10,095	10,095	10,095	10,095
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860
	28,860	29,119	29,111	29,097	29,083
Operating Surplus / (Deficit)	(5,005)	(5,264)	(5,256)	(5,242)	(5,228)
Other					
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	400	923	929	928	928
Unfunded Amortization	4,860	4,860	4,860	4,860	4,860
	5,005	5,264	5,256	5,242	5,228

393 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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394 Painted Boat Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	3,468	3,468	3,468	3,468	3,468
User Fees & Service Charges	20,613	20,613	20,613	20,613	20,613
	24,081	24,081	24,081	24,081	24,081
Expenses					
Administration	1,974	2,168	2,172	2,172	2,172
Wages and Benefits	9,236	9,343	9,343	9,343	9,343
Operating	7,615	7,490	7,490	7,490	7,490
Debt Charges - Interest	33	56	43	29	15
Amortization of Tangible Capital Assets	7,220	7,220	7,220	7,220	7,220
	26,078	26,277	26,268	26,254	26,240
Operating Surplus / (Deficit)	(1,997)	(2,196)	(2,187)	(2,173)	(2,159)
Other					
Debt Principal Repayment	(255)	(519)	(533)	(546)	(560)
Transfer (to)/from Reserves	(4,968)	(4,505)	(4,500)	(4,501)	(4,501)
Unfunded Amortization	7,220	7,220	7,220	7,220	7,220
	1,997	2,196	2,187	2,173	2,159

394 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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395 Sakinaw Ridge Waste Water Plant	2020	2021	2022	2023	2024
Revenues					
Frontage & Parcel Taxes	19,438	19,438	19,438	19,438	19,438
User Fees & Service Charges	9,648	9,648	9,648	9,648	9,648
	29,086	29,086	29,086	29,086	29,086
Expenses					
Administration	2,866	3,128	3,132	3,132	3,132
Wages and Benefits	17,608	17,814	17,814	17,814	17,814
Operating	13,517	13,410	13,410	13,410	13,410
Debt Charges - Interest	66	111	85	58	30
Amortization of Tangible Capital Assets	16,127	16,127	16,127	16,127	16,127
	50,184	50,590	50,568	50,541	50,513
Operating Surplus / (Deficit)	(21,098)	(21,504)	(21,482)	(21,455)	(21,427)
Other					
Debt Principal Repayment	(509)	(1,038)	(1,065)	(1,092)	(1,119)
Transfer (to)/from Reserves	107	-	-	-	-
Transfer (to)/from Accumulated Surplus	(2,647)	6,415	6,420	6,420	6,419
Prior Year Surplus/(Deficit)	8,020	-	-	-	-
Unfunded Amortization	16,127	16,127	16,127	16,127	16,127
	21,098	21,504	21,482	21,455	21,427

395 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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400 Cemetery	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	69,841	90,845	91,040	91,040	91,040
User Fees & Service Charges	61,134	61,134	61,134	61,134	61,134
	130,975	151,979	152,174	152,174	152,174
Expenses					
Administration	16,659	18,600	18,795	18,795	18,795
Wages and Benefits	67,028	68,091	68,091	68,091	68,091
Operating	72,288	47,288	47,288	47,288	47,288
Amortization of Tangible Capital Assets	3,198	3,198	3,198	3,198	3,198
	159,173	137,177	137,372	137,372	137,372
Operating Surplus / (Deficit)	(28,198)	14,802	14,802	14,802	14,802
Other					
Transfer (to)/from Reserves	25,000	(18,000)	(18,000)	(18,000)	(18,000)
Unfunded Amortization	3,198	3,198	3,198	3,198	3,198
	28,198	(14,802)	(14,802)	(14,802)	(14,802)
400 Financial Plan Surplus / (Deficit)	-	-	-	-	-

410 Pender Harbour Health Clinic	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	148,842	154,578	154,613	154,613	154,613
	148,842	154,578	154,613	154,613	154,613
Expenses					
Administration	6,802	7,538	7,573	7,573	7,573
Operating	162,040	142,040	142,040	142,040	142,040
	168,842	149,578	149,613	149,613	149,613
Operating Surplus / (Deficit)	(20,000)	5,000	5,000	5,000	5,000
Other					
Transfer (to)/from Reserves	20,000	(5,000)	(5,000)	(5,000)	(5,000)
	20,000	(5,000)	(5,000)	(5,000)	(5,000)
410 Financial Plan Surplus / (Deficit)	-	-	-	-	-

500 Regional Planning	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	161,501	188,166	178,670	178,670	178,670
User Fees & Service Charges	430	430	430	430	430
	161,931	188,596	179,100	179,100	179,100
Expenses					
Administration	30,628	33,008	33,512	33,512	33,512
Wages and Benefits	120,826	135,111	135,111	135,111	135,111
Operating	60,477	20,477	10,477	10,477	10,477
	211,931	188,596	179,100	179,100	179,100
Operating Surplus / (Deficit)	(50,000)	-	-	-	-
Other					
Transfer (to)/from Reserves	50,000	-	-	-	-
	50,000	-	-	-	-
500 Financial Plan Surplus / (Deficit)	-	-	-	-	-

504 Rural Planning Services	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	841,555	950,297	952,881	952,881	952,881
User Fees & Service Charges	60,196	60,196	60,196	60,196	60,196
	901,751	1,010,493	1,013,077	1,013,077	1,013,077
Expenses					
Administration	191,105	202,864	205,448	205,448	205,448
Wages and Benefits	632,343	732,881	732,881	732,881	732,881
Operating	96,588	74,748	74,748	74,748	74,748
Amortization of Tangible Capital Assets	1,584	1,584	1,584	1,584	1,584
	921,620	1,012,077	1,014,661	1,014,661	1,014,661
Operating Surplus / (Deficit)	(19,869)	(1,584)	(1,584)	(1,584)	(1,584)
Other					
Transfer (to)/from Reserves	18,285	-	-	-	-
Unfunded Amortization	1,584	1,584	1,584	1,584	1,584
	19,869	1,584	1,584	1,584	1,584
504 Financial Plan Surplus / (Deficit)	-	-	-	-	-

506 Geographic Information Services	2020	2021	2022	2023	2024
Revenues					
User Fees & Service Charges	500	500	500	500	500
	500	500	500	500	500
Expenses					
Internal Recoveries	(275,902)	(318,629)	(318,629)	(318,629)	(318,629)
Wages and Benefits	241,176	243,903	243,903	243,903	243,903
Operating	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	22,460	22,460	22,460	22,460	22,460
	52,960	12,960	12,960	12,960	12,960
Operating Surplus / (Deficit)	(52,460)	(12,460)	(12,460)	(12,460)	(12,460)
Other					
Transfer (to)/from Reserves	30,000	(10,000)	(10,000)	(10,000)	(10,000)
Unfunded Amortization	22,460	22,460	22,460	22,460	22,460
	52,460	12,460	12,460	12,460	12,460
506 Financial Plan Surplus / (Deficit)	-	-	-	-	-

510 Civic Addressing	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	(25,000)	-	-	-	-
User Fees & Service Charges	30,692	31,405	31,492	31,492	31,492
	5,692	31,405	31,492	31,492	31,492
Expenses					
Administration	5,511	5,987	6,074	6,074	6,074
Wages and Benefits	22,820	23,057	23,057	23,057	23,057
Operating	2,361	2,361	2,361	2,361	2,361
	30,692	31,405	31,492	31,492	31,492
Operating Surplus / (Deficit)	(25,000)	-	-	-	-
Other					
Transfer (to)/from Reserves	25,000	-	-	-	-
	25,000	-	-	-	-
510 Financial Plan Surplus / (Deficit)	-	-	-	-	-

515 Heritage Conservation Service	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	(1,148)	122	122	122	122
	(1,148)	122	122	122	122
Expenses					
Administration	107	122	122	122	122
	107	122	122	122	122
Operating Surplus / (Deficit)	(1,255)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	1,255	-	-	-	-
	1,255	-	-	-	-

515 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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520 Building Inspection Services	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	6,435	51,880	54,283	54,283	54,283
User Fees & Service Charges	790,000	790,000	790,000	790,000	790,000
Other Revenue	600	600	600	600	600
	797,035	842,480	844,883	844,883	844,883
Expenses					
Administration	139,186	147,636	150,039	150,039	150,039
Wages and Benefits	604,071	631,346	631,346	631,346	631,346
Operating	61,553	57,498	57,498	57,498	57,498
Amortization of Tangible Capital Assets	11,801	11,801	11,801	11,801	11,801
	816,611	848,281	850,684	850,684	850,684
Operating Surplus / (Deficit)	(19,576)	(5,801)	(5,801)	(5,801)	(5,801)
Other					
Capital Expenditures	(50,000)	-	-	-	-
Transfer (to)/from Reserves	57,775	(6,000)	(6,000)	(6,000)	(6,000)
Unfunded Amortization	11,801	11,801	11,801	11,801	11,801
	19,576	5,801	5,801	5,801	5,801

520 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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531 Economic Development Area A	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	65,078	72,876	74,077	75,294	76,545
	65,078	72,876	74,077	75,294	76,545
Expenses					
Administration	3,274	3,628	3,645	3,645	3,645
Operating	64,549	69,248	70,432	71,649	72,900
	67,823	72,876	74,077	75,294	76,545
Operating Surplus / (Deficit)	(2,745)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,745	-	-	-	-
	2,745	-	-	-	-

531 Financial Plan Surplus / (Deficit)	-	-	-	-	-
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532	Economic Development Area B	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	47,045	51,534	52,614	53,713	54,843
		47,045	51,534	52,614	53,713	54,843
Expenses						
	Administration	2,270	2,516	2,527	2,527	2,527
	Operating	50,169	49,018	50,087	51,186	52,316
		52,439	51,534	52,614	53,713	54,843
Operating Surplus / (Deficit)		(5,394)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	5,394	-	-	-	-
		5,394	-	-	-	-
532 Financial Plan Surplus / (Deficit)		-	-	-	-	-

533	Economic Development Area D	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	37,229	43,120	44,098	45,093	46,116
		37,229	43,120	44,098	45,093	46,116
Expenses						
	Administration	1,885	2,089	2,099	2,099	2,099
	Operating	37,189	41,031	41,999	42,994	44,017
		39,074	43,120	44,098	45,093	46,116
Operating Surplus / (Deficit)		(1,845)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	1,845	-	-	-	-
		1,845	-	-	-	-
533 Financial Plan Surplus / (Deficit)		-	-	-	-	-

534	Economic Development Area E	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	27,720	41,372	42,019	42,674	43,347
		27,720	41,372	42,019	42,674	43,347
Expenses						
	Administration	1,865	2,066	2,076	2,076	2,076
	Operating	36,777	39,306	39,943	40,598	41,271
		38,642	41,372	42,019	42,674	43,347
Operating Surplus / (Deficit)		(10,922)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	10,922	-	-	-	-
		10,922	-	-	-	-
534 Financial Plan Surplus / (Deficit)		-	-	-	-	-

535	Economic Development Area F	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	46,216	55,708	56,762	57,834	58,935
		46,216	55,708	56,762	57,834	58,935
Expenses						
	Administration	2,478	2,746	2,758	2,758	2,758
	Operating	48,826	52,962	54,004	55,076	56,177
		51,304	55,708	56,762	57,834	58,935
Operating Surplus / (Deficit)		(5,088)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	5,088	-	-	-	-
		5,088	-	-	-	-
535 Financial Plan Surplus / (Deficit)		-	-	-	-	-

540	Hillside Development Project	2020	2021	2022	2023	2024
Revenues						
	Other Revenue	156,339	156,339	156,339	156,339	156,339
		156,339	156,339	156,339	156,339	156,339
Expenses						
	Administration	6,488	7,152	7,234	7,234	7,234
	Wages and Benefits	25,804	33,452	33,452	33,452	33,452
	Operating	157,010	97,010	97,010	97,010	97,010
		189,302	137,614	137,696	137,696	137,696
Operating Surplus / (Deficit)		(32,963)	18,725	18,643	18,643	18,643
Other						
	Transfer (to)/from Reserves	32,963	(18,725)	(18,643)	(18,643)	(18,643)
		32,963	(18,725)	(18,643)	(18,643)	(18,643)
540 Financial Plan Surplus / (Deficit)		-	-	-	-	-

615 Community Recreation Facilities	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	4,874,173	5,172,819	5,184,031	5,184,031	5,184,031
Frontage & Parcel Taxes	1,629,089	1,629,089	1,629,089	1,629,089	1,629,089
User Fees & Service Charges	1,101,358	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income	419,481	459,387	500,712	543,508	587,825
Other Revenue	17,858	17,858	17,858	17,858	17,858
	8,041,959	9,036,559	9,089,096	9,131,892	9,176,209
Expenses					
Administration	841,043	918,281	929,493	929,493	929,493
Wages and Benefits	3,222,271	3,454,022	3,454,022	3,454,022	3,454,022
Operating	1,143,177	1,740,882	1,740,882	1,740,882	1,740,882
Debt Charges - Interest	924,662	924,662	924,662	924,662	924,662
Amortization of Tangible Capital Assets	951,368	951,368	951,368	951,368	951,368
	7,082,521	7,989,215	8,000,427	8,000,427	8,000,427
Operating Surplus / (Deficit)	959,438	1,047,344	1,088,669	1,131,465	1,175,782
Other					
Capital Expenditures	(1,627,537)	-	-	-	-
Debt Principal Repayment	(1,123,908)	(1,163,814)	(1,205,139)	(1,247,935)	(1,292,252)
Transfer (to)/from Reserves	840,639	(834,898)	(834,898)	(834,898)	(834,898)
Unfunded Amortization	951,368	951,368	951,368	951,368	951,368
	(959,438)	(1,047,344)	(1,088,669)	(1,131,465)	(1,175,782)
615 Financial Plan Surplus / (Deficit)	-	-	-	-	-

625 Pender Harbour Pool	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	468,786	528,526	529,616	529,616	529,616
Frontage & Parcel Taxes	48,519	48,519	48,519	48,519	48,519
User Fees & Service Charges	90,100	90,100	90,100	90,100	90,100
Investment Income	13,953	15,673	17,462	19,323	21,258
	621,358	682,818	685,697	687,558	689,493
Expenses					
Administration	62,216	69,391	70,481	70,481	70,481
Wages and Benefits	337,914	369,185	369,185	369,185	369,185
Operating	155,076	155,050	155,050	155,050	155,050
Debt Charges - Interest	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets	97,998	97,998	97,998	97,998	97,998
	672,670	711,090	712,180	712,180	712,180
Operating Surplus / (Deficit)	(51,312)	(28,272)	(26,483)	(24,622)	(22,687)
Other					
Capital Expenditures	(57,870)	(10,000)	(10,000)	(10,000)	(10,000)
Debt Principal Repayment	(43,006)	(44,726)	(46,515)	(48,376)	(50,311)
Transfer (to)/from Reserves	54,190	(15,000)	(15,000)	(15,000)	(15,000)
Unfunded Amortization	97,998	97,998	97,998	97,998	97,998
	51,312	28,272	26,483	24,622	22,687
625 Financial Plan Surplus / (Deficit)	-	-	-	-	-

630 School Facilities - Joint Use	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	51,010	2,147	2,147	2,147	2,147
	51,010	2,147	2,147	2,147	2,147
Expenses					
Administration	273	297	297	297	297
Wages and Benefits	1,879	1,850	1,850	1,850	1,850
Operating	15,000	-	-	-	-
	17,152	2,147	2,147	2,147	2,147
Operating Surplus / (Deficit)	33,858	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(33,858)	-	-	-	-
	(33,858)	-	-	-	-
630 Financial Plan Surplus / (Deficit)	-	-	-	-	-
640 Gibsons & Area Library	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	677,885	732,725	732,902	732,902	732,902
	677,885	732,725	732,902	732,902	732,902
Expenses					
Administration	43,667	48,489	48,666	48,666	48,666
Wages and Benefits	7,289	7,307	7,307	7,307	7,307
Operating	626,929	626,929	626,929	626,929	626,929
Amortization of Tangible Capital Assets	52,182	52,182	52,182	52,182	52,182
	730,067	734,907	735,084	735,084	735,084
Operating Surplus / (Deficit)	(52,182)	(2,182)	(2,182)	(2,182)	(2,182)
Other					
Transfer (to)/from Reserves	-	(50,000)	(50,000)	(50,000)	(50,000)
Unfunded Amortization	52,182	52,182	52,182	52,182	52,182
	52,182	2,182	2,182	2,182	2,182
640 Financial Plan Surplus / (Deficit)	-	-	-	-	-
643 Egmont/Pender Harbour Library Service	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	53,341	53,634	53,645	53,645	53,645
	53,341	53,634	53,645	53,645	53,645
Expenses					
Administration	2,538	2,831	2,842	2,842	2,842
Operating	50,803	50,803	50,803	50,803	50,803
	53,341	53,634	53,645	53,645	53,645
Operating Surplus / (Deficit)	-	-	-	-	-
643 Financial Plan Surplus / (Deficit)	-	-	-	-	-

645	Halfmoon Bay Library Service	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	150,433	151,574	151,617	151,617	151,617
		150,433	151,574	151,617	151,617	151,617
Expenses						
	Administration	9,852	10,991	11,034	11,034	11,034
	Operating	140,583	140,583	140,583	140,583	140,583
		150,435	151,574	151,617	151,617	151,617
Operating Surplus / (Deficit)		(2)	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	2	-	-	-	-
		2	-	-	-	-
645 Financial Plan Surplus / (Deficit)		-	-	-	-	-
646	Roberts Creek Library Service	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	182,787	183,370	183,392	183,392	183,392
		182,787	183,370	183,392	183,392	183,392
Expenses						
	Administration	5,041	5,624	5,646	5,646	5,646
	Operating	177,746	177,746	177,746	177,746	177,746
		182,787	183,370	183,392	183,392	183,392
Operating Surplus / (Deficit)		-	-	-	-	-
646 Financial Plan Surplus / (Deficit)		-	-	-	-	-
648	Museum Service	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	141,582	142,475	142,509	142,509	142,509
		141,582	142,475	142,509	142,509	142,509
Expenses						
	Administration	7,718	8,611	8,645	8,645	8,645
	Operating	133,864	133,864	133,864	133,864	133,864
		141,582	142,475	142,509	142,509	142,509
Operating Surplus / (Deficit)		-	-	-	-	-
648 Financial Plan Surplus / (Deficit)		-	-	-	-	-

650 Community Parks	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	1,720,751	1,870,701	1,857,814	1,766,684	1,760,745
User Fees & Service Charges	75,600	75,600	75,600	75,600	75,600
Investment Income	36,662	40,569	44,631	-	-
Other Revenue	11,100	11,100	11,100	11,100	11,100
	1,844,113	1,997,970	1,989,145	1,853,384	1,847,445
Expenses					
Administration	255,834	275,697	277,810	277,810	277,810
Wages and Benefits	797,782	800,517	800,517	800,517	800,517
Operating	667,463	605,618	590,618	590,618	590,618
Debt Charges - Interest	28,231	27,949	27,743	57	-
Amortization of Tangible Capital Assets	256,933	256,933	256,933	256,933	256,933
	2,006,243	1,966,714	1,953,621	1,925,935	1,925,878
Operating Surplus / (Deficit)	(162,130)	31,256	35,524	(72,551)	(78,433)
Other					
Capital Expenditures	(564,489)	-	-	-	-
Debt Principal Repayment	(112,754)	(109,689)	(113,957)	(5,882)	-
Transfer (to)/from Reserves	504,797	(178,500)	(178,500)	(178,500)	(178,500)
Transfer (to)/from Appropriated Surplus	77,643	-	-	-	-
Unfunded Amortization	256,933	256,933	256,933	256,933	256,933
	162,130	(31,256)	(35,524)	72,551	78,433
650 Financial Plan Surplus / (Deficit)	-	-	-	-	-
665 Bicycle & Walking Paths	2020	2021	2022	2023	2024
Revenues					
Tax Requisitions	21,456	44,899	45,032	45,032	45,032
	21,456	44,899	45,032	45,032	45,032
Expenses					
Administration	11,184	11,869	12,002	12,002	12,002
Wages and Benefits	14,281	15,322	15,322	15,322	15,322
Operating	7,708	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	99,607	99,607	99,607	99,607	99,607
	132,780	134,506	134,639	134,639	134,639
Operating Surplus / (Deficit)	(111,324)	(89,607)	(89,607)	(89,607)	(89,607)
Other					
Transfer (to)/from Reserves	11,717	(10,000)	(10,000)	(10,000)	(10,000)
Unfunded Amortization	99,607	99,607	99,607	99,607	99,607
	111,324	89,607	89,607	89,607	89,607
665 Financial Plan Surplus / (Deficit)	-	-	-	-	-

667	Area A Bicycle & Walking Paths	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	11,592	12,218	12,253	12,253	12,253
		11,592	12,218	12,253	12,253	12,253
Expenses						
	Administration	1,612	1,758	1,793	1,793	1,793
	Wages and Benefits	5,780	6,260	6,260	6,260	6,260
	Operating	4,200	4,200	4,200	4,200	4,200
	Amortization of Tangible Capital Assets	6,231	6,231	6,231	6,231	6,231
		17,823	18,449	18,484	18,484	18,484
Operating Surplus / (Deficit)		(6,231)	(6,231)	(6,231)	(6,231)	(6,231)
Other						
	Unfunded Amortization	6,231	6,231	6,231	6,231	6,231
		6,231	6,231	6,231	6,231	6,231
667 Financial Plan Surplus / (Deficit)		-	-	-	-	-
670	Regional Recreation Programs	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	170,160	172,465	173,927	173,927	173,927
	User Fees & Service Charges	10,319	10,319	10,319	10,319	10,319
		180,479	182,784	184,246	184,246	184,246
Expenses						
	Administration	9,252	10,323	10,363	10,363	10,363
	Wages and Benefits	924	1,850	1,850	1,850	1,850
	Operating	169,230	170,611	172,033	172,033	172,033
		179,406	182,784	184,246	184,246	184,246
Operating Surplus / (Deficit)		1,073	-	-	-	-
Other						
	Prior Year Surplus/(Deficit)	(1,073)	-	-	-	-
		(1,073)	-	-	-	-
670 Financial Plan Surplus / (Deficit)		-	-	-	-	-

680	Dakota Ridge Recreation Service Area	2020	2021	2022	2023	2024
Revenues						
	Tax Requisitions	209,075	213,273	213,649	213,649	213,649
	User Fees & Service Charges	26,000	26,000	26,000	26,000	26,000
	Other Revenue	2,000	2,000	2,000	2,000	2,000
		237,075	241,273	241,649	241,649	241,649
Expenses						
	Administration	27,891	30,410	30,786	30,786	30,786
	Wages and Benefits	78,055	79,734	79,734	79,734	79,734
	Operating	131,129	131,129	131,129	131,129	131,129
	Amortization of Tangible Capital Assets	45,966	45,966	45,966	45,966	45,966
		283,041	287,239	287,615	287,615	287,615
Operating Surplus / (Deficit)		(45,966)	(45,966)	(45,966)	(45,966)	(45,966)
Other						
	Capital Expenditures	(58,500)	-	-	-	-
	Transfer (to)/from Reserves	58,500	-	-	-	-
	Unfunded Amortization	45,966	45,966	45,966	45,966	45,966
		45,966	45,966	45,966	45,966	45,966
680 Financial Plan Surplus / (Deficit)		-	-	-	-	-