



# SUNSHINE COAST REGIONAL DISTRICT



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

**THURSDAY, DECEMBER 15, 2022**

## **AMENDED AGENDA**

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**CALL TO ORDER 2:00 p.m.**

### **AGENDA**

1. Adoption of agenda

### **MINUTES**

2. Regular Board meeting minutes of December 8, 2022

Annex A  
Pages 1 - 10

### **BUSINESS ARISING FROM MINUTES AND UNFINISHED BUSINESS**

### **PRESENTATIONS AND DELEGATIONS**

### **REPORTS**

- 2a. ➡**ADD** Water Supply Update – GM, Infrastructure Services Verbal
3. Finance Committee (Pre-Budget) recommendations Nos. 1-25 of December 5 and 6, 2022 Annex B  
pp 11 - 21
4. Committee of the Whole recommendations Nos. ➡**AMENDED** 1-6 and 8-10 of December 8, 2022 (*recommendation No. 7 previously adopted*) Annex C  
pp 22 - 25
5. Special Committee of the Whole recommendations Nos. 1-34 of December 9, 2022 Annex D  
pp 26 - 34

### **COMMUNICATIONS**

### **MOTIONS**

### **BYLAWS**

6. *Sunshine Coast Regional District Water Rates and Regulations Amendment Bylaw No. 422.41, 2022*  
– **first, second, third reading and adoption**  
(Voting – Participants – weighted vote: A-2, B-2, D-2, E-2, F-2, Sechelt-6) Annex E  
pp 35 - 40

- |     |  |   |
|-----|--|---|
| 7.  | <p><i>Sunshine Coast Regional District Sewage Treatment Facilities Service Unit Amendment Bylaw No. 428.25, 2022</i><br/> <b>– first, second, third reading and adoption</b><br/> <b>(Voting – Participants – weighted vote: A-2, B-2, D-2, E-2, F-2)</b></p>                                | <p>Annex F<br/>pp 41 - 45</p>                 |
| 8.  | <p><i>Woodcreek Park Sewer User Rates Amendment Bylaw No. 430.15, 2022</i><br/> <b>– first, second, third reading and adoption</b><br/> <b>(Voting – All Directors – 1 vote each)</b></p>  | <p>Annex G<br/>pp 46 - 47</p>                 |
| 9.  | <p><i>Painted Boat Sewage Treatment Facilities Fees and Charges Amendment Bylaw No. 644.8, 2022</i><br/> <b>– first, second, third reading and adoption</b><br/> <b>(Voting – All Directors – 1 vote each)</b></p>   | <p>Annex H<br/>pp 48 - 49</p>                 |
| 10. | <p><i>Sakinaw Ridge Community Sewage Treatment System Fees and Charges Amendment Bylaw No. 714.6, 2022</i><br/> <b>– first, second, third reading and adoption</b><br/> <b>(Voting – All Directors – 1 vote each)</b></p>  | <p>Annex I<br/>pp 50 - 51</p>                 |
| 11. | <p><i>Sunshine Coast Regional District Financial Plan Amendment Bylaw No. 735.2, 2022 – receipt of staff report</i><br/> <b>– first, second, third reading and adoption</b><br/> <b>(Voting – All Directors – weighted vote: A-2, B-2, D-2, E-2, F-2, Sechelt -6, Gibsons-3, SNGD-1)</b></p> | <p><b>⇒ADD</b><br/>Annex J<br/>pp 52 - 98</p> |

## NEW BUSINESS

## IN CAMERA

THAT the public be excluded from attendance at the meeting in accordance with Section 90 (1) (a), (f), (g), (i) and (k) of the *Community Charter* – “personal information about an identifiable individual ...”, “law enforcement, if the council considers that disclosure could reasonably be expected to harm the conduct of an investigation...”, “litigation or potential litigation affecting the municipality”, “the receipt of advice that is subject to solicitor-client privilege...” and “negotiations and related discussions respecting the proposed provision of a municipal service...”.

## ADJOURNMENT

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** SCRD Board Meeting- December 15, 2022

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

**SUBJECT:** 2022-2026 FINANCIAL PLAN BYLAW AMENDMENTS

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### RECOMMENDATION(S)

**THAT the report titled 2022-2026 Financial Plan Bylaw Amendments be received for information;**

**AND FURTHER THAT the 2022-2026 Financial Plan Bylaw (735.2) and related schedules be amended to include changes from July 15, 2022 to December 8, 2022.**

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### BACKGROUND

Sections 374 and 375 of the *Local Government Act* (LGA) outlines how a Regional District must conduct its Financial Planning process. A Regional District must adopt its Financial Plan Bylaw by March 31 of each year and may amend its Bylaw during the course of a year. The Sunshine Coast Regional District (SCRD) adopted its *2022-2026 Financial Plan Bylaw No. 735* at the February 24, 2022 Regular Board Meeting and subsequently adopted bylaw 735.1 at the July 28, 2022 board meeting to amend the financial plan for all adjustments from February 24, 2022 - July 14, 2022.

Since the adoption of Financial Plan Bylaw 735.1, there have been several amendments approved through resolution which are then required to be reflected in the Bylaw. This provides transparency and accountability from a financial reporting perspective as the SCRD only otherwise reports on the original Financial Plan. Depending on the volume of amendments in a year, the Financial Plan Bylaw be brought forward once or twice a year (July and December).

The purpose of this report is to formally amend the 2022-2026 Financial Plan Bylaw 735.1 for the cumulative amendments approved after July 14, 2022 well as any adjustments identified that should be reflected in the final amended 2022-2026 Financial Plan Bylaw.

### DISCUSSION

Since July 14th, there have been 12 requests to amend the 2022-2026 Financial Plan. There was also 2 instances where an item was omitted in the Financial Plan but was adopted through the a previous board resolution. These items have been incorporated into the revised 2022-2026 Financial Plan Bylaw amendment (735.2)-amended Schedule A, included as part of today's Board agenda.

*Financial Implications*

All related amendments have been included in the 2022-2026 Financial Plan with the financial implications reflected as part of the Financial Plan Bylaw 735.2.

*Timeline for next steps or estimated completion date*

Bylaw 735.2 and related Financial Schedules are included as part of the December 15, 2022 Board agenda for three readings and adoption.

**STRATEGIC PLAN AND RELATED POLICIES**

Formalizing amendments to the Financial Plan Bylaw are legislatively required and follow the Boards Financial Sustainability Policy.

**CONCLUSION**

The SCRD adopted its original *2022-2026 Financial Plan Bylaw No. 735* on February 24, 2022 and subsequently adopted bylaw 735.1 to amend it on July 28, 2022.

There have been 12 additional requests for amendment and 2 transaction level adjustments identified which is the purpose of 2022-2026 Financial Plan Bylaw amendment (735.2) included as part of today's Board agenda.

**Attachment A-** Summary of 2022-2026 Financial Plan Bylaw Amendments

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO			

# Attachment A

## Summary of 2022-2026 Financial Plan Bylaw Amendments from July 15 - December 8, 2022

	Date	Res. No	Recommendation No.	Function	Recommendation
1	28-Jul-22	197/22	N/A	351	<p><b>PH Food Waste Drop off Contract</b></p> <p>THAT the report titled Area A Food Waste Drop-Off and Processing Program Update be received for information;</p> <p>AND THAT Salish Environmental Group be awarded a two-year contract for the Area A Food Waste Drop-off and Processing pilot of up to \$104,094 (excluding GST);</p> <p>AND THAT Sanitary Landfill Site Bylaw No. 405 be amended to include the following new categories and associated tipping fees:</p> <ul style="list-style-type: none"> <li>•\$5 for loads under 30kg for food waste;</li> <li>•\$5 for loads under 30kg that include separated municipal solid waste and food waste;</li> <li>•\$150 per tonne for loads of food waste over 30k;</li> <li>•\$150 per tonne for loads containing separated food waste and municipal solid waste over 30kg;</li> </ul> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended to reflect the change in the pilot program implementation for Q4 of 2022 (\$13,500 vs \$27,000) and Q1-Q3 2024 (\$40,500 vs \$27,000), including the associated revenue and expenses.</p>
2	28-Jul-22	198/22	N/A	212	<p><b>Roberts Creek FD Training Structure</b></p> <p>THAT the report titled Training Structure – Roberts Creek Volunteer Fire Department be received for information;</p> <p>AND THAT the overall project budget for Training Structure – Roberts Creek Volunteer Fire Department be increased from \$75,000 to \$130,000 with the additional \$55,000 funded from Roberts Creek Fire Protection [212] Operating Reserves;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan Bylaw be amended accordingly</p>
3	28-Jul-22	199/22	N/A	222	<p><b>SCEP Emergency Operations Centre (EOC) Modernization Project</b></p> <p>THAT the report titled Community Emergency Preparedness Fund (CEPF) Grant Receipt Approval for the Sunshine Coast Emergency Program (SCEP) Emergency Operations Centre (EOC) Modernization Project be received for information;</p> <p>AND THAT the CEPF - SCEP EOC Modernization Project Grant receipt in the amount of \$25,000 be approved;</p> <p>AND THAT the delegated authorities be authorized to execute the agreement;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended accordingly.</p>
4	19-Aug-22	N/A	N/A	650	<p><b>Parks Base Budget Capital</b></p> <p>Resolution 065/20 No. 26 was adopted to establish a a parks capital budget of \$100,000 funded through taxation. It was discovered that only \$33,963 in capital expenditures had been identified in the Financial plan. An additional \$66,037 in capital expenditures was required to be included in the capital plan.</p>
5	8-Sep-22	213/22	COW- No. 3	370	<p><b>Chapman Water Treatment Plant Residual Management Feasibility Study Results</b></p> <p>THAT the report titled Chapman Creek Water Treatment Plant Residual Management Feasibility Study Results be received for information;</p> <p>AND THAT the budget for the Chapman Creek Water Treatment Plant Sludge Residuals Disposal and Planning project be increased from \$200,000 to \$570,000 to be funded from [370] Regional Water Services Operating Reserves;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended accordingly.</p>

6	8-Sep-22	213/22	COW- No. 4	370	<p><b>Emergency Repair Watermain Sechelt Airport - Construction Contract Award</b></p> <p>THAT the report titled Emergency Repair Watermain Sechelt Airport – Construction Contract Award be received for information;</p> <p>AND THAT the budget for this project be increased to \$500,000 from \$250,000 with the additional funding from [370] Regional Water Services Capital Reserves;</p> <p>AND THAT the 2022-2026 Financial Plan be amended to include this increase;</p> <p>AND THAT a contract for the Emergency Repair Watermain Sechelt Airport project be awarded to Arya Engineering Inc. in the amount up to \$471,300;</p>
7	14-Sep-22	N/A	N/A	110	<p><b>Director Tablet Replacement</b></p> <p>Resolution 060/18 was adopted to ensure the replacement of director computers every 4 year cycle. It was determined that this was not included in the 2022 or 2026 budgets. Therefore, an addition \$13,500 in capital expenditures has been added and funded from operating reserves.</p>
8	22-Sep-22	247/22	COW- No. 9	312	<p><b>Garage Hoist Replacement</b></p> <p>THAT the report Request for Proposal (RFP) 2231203 Garage Hoist Replacement Contract Award be received for information;</p> <p>AND THAT a contract for the garage hoist replacement project be awarded to Wesvac Industrial Ltd., for a value not to exceed \$162,000 (excluding GST);</p> <p>AND THAT the budget for this project be increased to \$162,000 from \$131,250 to be funded through a Municipal Finance Authority (MFA) 5-Year Equipment Financing Loan;</p> <p>AND THAT a loan of up to \$162,000 for a term of 5 years be requested through MFA Equipment Financing Program under Section 403(1)(a) of the Local Government Act (Liabilities Under Agreement) to fund the garage hoist replacement;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended accordingly.</p>
9	22-Sep-22	248/22	N/A	370	<p><b>Edwards Lake Siphon Installation</b></p> <p>THAT the report titled Proposed Edwards Lake Siphon Installation be received for information;</p> <p>AND THAT the SCRD Board seek approval from the shíshálh Nation to proceed with the installation of the Edwards Lake siphon system;</p> <p>AND THAT the installation and decommissioning of a siphon system at Edwards Lake be approved in the amount of up to \$350,000 and funded through Regional Water operating reserves;</p> <p>AND THAT the SCRD Board request emergency water provision from the Town of Gibsons;</p> <p>AND THAT the SCRD Board and delegated authorities be authorized to enter into an agreement for 2022 emergency water supply with the Town of Gibsons;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan Bylaw be amended accordingly.</p>

10	13-Oct-22	266/22	N/A	370	<p><b>EOC-Drought Response Edwards Lake Siphon System Budget Increase</b></p> <p>THAT the report titled 2022 Drought Response Update and Financial Implications be received for information;</p> <p>AND THAT the 2022 Emergency Operations Centre (EOC) – Drought Response be approved for expenditures up to \$550,000 and funded through Regional Water [370] Operating Reserves;</p> <p>AND THAT the funds approved for the installation and decommissioning of the siphon system at Edwards Lake in the amount of up to \$350,000 be rolled into the 2022 Drought Response and associated funding (\$350,000 + \$200,000 = \$550,000 total);</p> <p>AND THAT staff work with Emergency Management BC on the potential reimbursement of some of the expenditures associated with the 2022 EOC – Drought Response Activation through the BC Disaster Financial Assistance program;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended accordingly.</p>
11	13-Oct-22	267/22	COW No. 8	216	<p><b>HMBVFD Self Contained Breathing Apparatus Contract Award</b></p> <p>THAT the report titled Request for Proposal (RFP) 2221604 Halfmoon Bay Fire Department Self Contained Breathing Apparatus Contract Award be received for information;</p> <p>AND THAT the contract to provide Self Contained Breathing Apparatus to the Halfmoon Bay Fire Department be awarded to Electrogas Monitors Ltd. in the amount of up to \$176,313 (excluding GST);</p> <p>AND THAT the project budget for the purchase of the Self-Contained Breathing Apparatus be increased from \$175,900 to 216,014 with the additional \$48,400 funded from Halfmoon Bay Fire Protection [216] Operating Reserves;</p> <p>AND THAT the delegated authorities be authorized to execute the contract;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended accordingly.</p>
12	27-Oct-22	289/22	N/A	370	<p><b>Church Road Contract Amendment</b></p> <p>THAT the report titled Church Road Phase 4B Construction Management Services Contract Amendment (2237001) and Construction Change Order (2137017) be received for information;</p> <p>AND THAT the contract with Associated Environmental Inc. be increased by \$306,722 to an amount up to \$1,297,408 (excluding GST), which includes a \$60,000 contingency allowance;</p> <p>AND THAT the contract with Maycon Construction be increased by \$100,000 up to an amount of \$7,685,265 (excluding GST);</p> <p>AND THAT the Church Road Phase 4B budget be increased by \$481,041 from \$8,788,959 to \$9,000,000 to be funded from long-term debt for this project, and \$270,000 funded from capital reserves;</p> <p>AND THAT the delegated authorities be authorized to execute this contract;</p> <p>AND FURTHER THAT the 2022-2026 Financial Plan be amended accordingly.</p>

13	24-Nov-22	320/22	COW No. 5	222, 370, 388, 650	<p><b>November 2022 Storm Damage Emergency Response</b></p> <p>AND THAT the delegated authorities be authorized to enter into a mutual aid agreement with the Hopkins Landing Waterworks District for the provision of drinking water;</p> <p>AND THAT a special authorization under the Water Sustainability Act be requested from the Province to permit the supply of water outside of the boundaries of the Langdale water system;</p> <p>AND THAT expenses associated with November 2022 Storm Damage Emergency Response be authorized as follows:</p> <ol style="list-style-type: none"> <li>1. [222] Sunshine Coast Emergency Program – up to \$10,000, funded from operating reserves;</li> <li>2. [370] Regional Water Services – up to \$165,000, funded up to \$100,000 from Regional Water capital reserves and up to \$65,000 in operating reserves;</li> <li>3. [388] Langdale Wastewater – up to \$21,000, funded from operating reserves;</li> <li>4. [650] Community Parks – up to \$10,000, funded from operating reserves;</li> </ol> <p>AND THAT the SCRD work with Emergency Management BC (EMBC) and/or Sunshine Coast Regional District property insurers to recover funds for the associated response items listed above;</p> <p>AND THAT the 2022-2026 Financial Plan be amended accordingly</p>
14	24-Nov-22	321/22	COW No. 4	615	<p><b>Sechelt Aquatic Centre Fire Sprinkler Replacement Project Update</b></p> <p>THAT the report titled Sechelt Aquatic Centre Fire Sprinkler System Replacement Project Update be received for information;</p> <p>AND THAT system replacement Option #2 Dry Nitrogen System be approved for detailed design and construction tendering;</p> <p>AND THAT the Sechelt Aquatic Centre Fire Sprinkler System Replacement project budget be increased from \$180,200 to \$820,792 (plus GST), with the increase of \$640,592 and total project be funded from short-term debt;</p> <p>AND THAT the Sunshine Coast Regional District authorize up to \$815,592 to be borrowed under Section 403 of the Local Government Act, from the Municipal Finance Authority, for the purpose of the Sechelt Aquatic Centre Fire Sprinkler System Replacement Project;</p> <p>AND THAT the loan be repaid within 5 years, with no rights of renewal;</p> <p>AND THAT the 2022-2026 Financial Plan be amended accordingly;</p>



## SUNSHINE COAST REGIONAL DISTRICT

### BYLAW NO. 735.2

A bylaw to amend the Financial Plan for the years 2022 - 2026

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WHEREAS the Board of the Sunshine Coast Regional District wishes to amend *Sunshine Coast Regional District Financial Plan Bylaw No. 735, 2022*;

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. 735.2, 2022*.
2. *Sunshine Coast Regional District Financial Plan Bylaw No. 735, 2022* 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	15 <sup>th</sup>	day of	December, 2022
READ A SECOND TIME	this	15 <sup>th</sup>	day of	December, 2022
READ A THIRD TIME	this	15 <sup>th</sup>	day of	December, 2022
ADOPTED	this	15 <sup>th</sup>	day of	December, 2022

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CORPORATE OFFICER

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CHAIR



## **5-Year Financial Plan - Bylaw 735.2, 2022 Schedule A**

Budget Version:	5-year Financial Plan
Generated Date:	December 12, 2022

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

Schedule A, Bylaw 735.2, 2022

2022 - 2026

	2022	2023	2024	2025	2026
<b>Revenues</b>					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	26,262,456	26,807,988	28,072,305	27,997,562	28,064,017
Frontage & Parcel Taxes	6,374,560	6,375,128	6,375,707	6,375,707	4,795,639
Government Transfers	6,586,044	2,879,182	2,965,923	2,965,923	2,965,923
User Fees & Service Charges	15,721,484	15,965,239	16,147,442	16,148,251	16,166,674
Member Municipality Debt	1,734,207	1,384,741	1,376,100	989,046	614,493
Investment Income	735,513	747,313	805,614	871,486	339,037
Developer Contributions	544,500	-	-	-	-
Other Revenue	1,065,303	544,717	617,935	619,280	638,245
	<b>59,121,067</b>	<b>54,801,308</b>	<b>56,458,026</b>	<b>56,064,255</b>	<b>53,681,028</b>
<b>Expenses</b>					
Administration	5,524,118	5,524,118	5,745,755	5,745,755	5,745,755
Internal Recoveries	(7,506,500)	(7,840,359)	(7,994,226)	(8,158,072)	(8,210,896)
Wages and Benefits	24,399,402	24,920,606	25,498,071	26,056,583	26,579,636
Operating	25,441,772	18,875,457	19,748,101	19,279,216	19,151,602
Debt Charges Member Municipalities	1,734,207	1,384,741	1,376,100	989,046	614,493
Debt Charges - Interest	1,482,123	1,522,584	1,742,899	1,907,599	907,366
Amortization of Tangible Capital Assets	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
	<b>55,897,563</b>	<b>49,209,588</b>	<b>50,939,141</b>	<b>50,642,568</b>	<b>49,610,397</b>
<b>Operating Surplus / (Deficit)</b>	<b>3,223,504</b>	<b>5,591,720</b>	<b>5,518,885</b>	<b>5,421,687</b>	<b>4,070,631</b>
<b>Other</b>					
Capital Expenditures	(46,177,041)	(1,971,599)	(1,760,972)	(1,760,972)	(1,774,472)
Proceeds from Long Term Debt	23,690,232	-	-	-	-
Debt Principal Repayment	(2,853,132)	(3,195,063)	(3,756,433)	(4,205,532)	(2,795,705)
Transfer (to)/from Reserves	15,094,680	(3,762,935)	(3,278,571)	(2,732,274)	(2,777,545)
Transfer (to)/from Appropriated Surplus	295,693	(584,564)	(647,050)	(647,050)	(647,050)
Transfer (to)/from Other Funds	87,199	-	1,700	1,700	1,700
Prior Year Surplus/(Deficit)	216,424	-	-	-	-
Unfunded Amortization	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
Transfer (to)/from Unfunded Liability	1,600,000	(900,000)	(900,000)	(900,000)	(900,000)
	<b>(3,223,504)</b>	<b>(5,591,720)</b>	<b>(5,518,885)</b>	<b>(5,421,687)</b>	<b>(4,070,631)</b>
<b>Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

110 General Government	2022	2023	2024	2025	2026
<b>Revenues</b>					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	1,627,516	1,730,784	1,682,182	1,700,865	1,595,025
Government Transfers	839,050	839,050	839,050	839,050	839,050
Investment Income	58,000	58,000	58,000	58,000	58,000
Other Revenue	8,406	8,406	8,406	8,406	8,406
	2,629,972	2,733,240	2,684,638	2,703,321	2,597,481
<b>Expenses</b>					
Administration	704,425	713,303	691,479	691,479	691,479
Internal Recoveries	(842,508)	(889,807)	(907,683)	(926,008)	(944,791)
Wages and Benefits	1,756,691	1,810,880	1,801,978	1,838,986	1,751,929
Operating	575,634	435,814	435,814	435,814	435,814
Amortization of Tangible Capital Assets	58,580	58,580	58,580	58,580	58,580
	2,252,822	2,128,770	2,080,168	2,098,851	1,993,011
<b>Operating Surplus / (Deficit)</b>	<b>377,150</b>	<b>604,470</b>	<b>604,470</b>	<b>604,470</b>	<b>604,470</b>
<b>Other</b>					
Capital Expenditures	(138,500)	-	-	-	(13,500)
Transfer (to)/from Reserves	199,820	(16,000)	(16,000)	(16,000)	(2,500)
Transfer (to)/from Appropriated Surplus	(497,050)	(647,050)	(647,050)	(647,050)	(647,050)
Unfunded Amortization	58,580	58,580	58,580	58,580	58,580
	(377,150)	(604,470)	(604,470)	(604,470)	(604,470)
<b>110 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
111 Asset Management	2022	2023	2024	2025	2026
<b>Expenses</b>					
Internal Recoveries	(323,079)	(262,014)	(264,286)	(302,640)	(309,652)
Wages and Benefits	263,466	202,401	242,123	280,477	287,489
Operating	59,613	59,613	22,163	22,163	22,163
Amortization of Tangible Capital Assets	39,683	39,683	39,683	39,683	39,683
	39,683	39,683	39,683	39,683	39,683
<b>Operating Surplus / (Deficit)</b>	<b>(39,683)</b>	<b>(39,683)</b>	<b>(39,683)</b>	<b>(39,683)</b>	<b>(39,683)</b>
<b>Other</b>					
Unfunded Amortization	39,683	39,683	39,683	39,683	39,683
	39,683	39,683	39,683	39,683	39,683
<b>111 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
113 Finance	2022	2023	2024	2025	2026
<b>Expenses</b>					
Internal Recoveries	(1,042,965)	(1,225,688)	(1,252,113)	(1,279,198)	(1,306,962)
Wages and Benefits	944,300	1,057,023	1,083,448	1,110,533	1,138,297
Operating	268,415	168,665	168,665	168,665	168,665
Amortization of Tangible Capital Assets	174,878	174,878	174,878	174,878	174,878
	344,628	174,878	174,878	174,878	174,878
<b>Operating Surplus / (Deficit)</b>	<b>(344,628)</b>	<b>(174,878)</b>	<b>(174,878)</b>	<b>(174,878)</b>	<b>(174,878)</b>
<b>Other</b>					
Transfer (to)/from Reserves	169,750	-	-	-	-
Unfunded Amortization	174,878	174,878	174,878	174,878	174,878
	344,628	174,878	174,878	174,878	174,878
<b>113 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

114 Administration Office	2022	2023	2024	2025	2026
<b>Revenues</b>					
Investment Income	79,401	86,542	93,969	101,693	109,726
	79,401	86,542	93,969	101,693	109,726
<b>Expenses</b>					
Internal Recoveries	(510,306)	(517,032)	(518,163)	(519,321)	(448,478)
Wages and Benefits	25,393	36,915	48,450	49,608	50,794
Operating	326,875	216,925	206,521	206,521	206,521
Debt Charges - Interest	144,058	144,058	144,058	144,058	72,029
Amortization of Tangible Capital Assets	107,823	107,823	107,823	107,823	107,823
	93,843	(11,311)	(11,311)	(11,311)	(11,311)
<b>Operating Surplus / (Deficit)</b>	<b>(14,442)</b>	<b>97,853</b>	<b>105,280</b>	<b>113,004</b>	<b>121,037</b>
<b>Other</b>					
Capital Expenditures	(100,051)	-	-	-	-
Debt Principal Repayment	(178,535)	(185,676)	(193,103)	(200,827)	(208,860)
Transfer (to)/from Reserves	10,154	(20,000)	(20,000)	(20,000)	(20,000)
Transfer (to)/from Appropriated Surplus	175,051	-	-	-	-
Unfunded Amortization	107,823	107,823	107,823	107,823	107,823
	14,442	(97,853)	(105,280)	(113,004)	(121,037)
<b>114 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
115 Human Resources	2022	2023	2024	2025	2026
<b>Expenses</b>					
Internal Recoveries	(755,915)	(758,706)	(774,290)	(790,262)	(806,307)
Wages and Benefits	623,722	626,513	642,097	658,069	674,114
Operating	130,943	122,193	122,193	122,193	122,193
Amortization of Tangible Capital Assets	29,671	29,671	29,671	29,671	29,671
	28,421	19,671	19,671	19,671	19,671
<b>Operating Surplus / (Deficit)</b>	<b>(28,421)</b>	<b>(19,671)</b>	<b>(19,671)</b>	<b>(19,671)</b>	<b>(19,671)</b>
<b>Other</b>					
Transfer (to)/from Reserves	(1,250)	(10,000)	(10,000)	(10,000)	(10,000)
Unfunded Amortization	29,671	29,671	29,671	29,671	29,671
	28,421	19,671	19,671	19,671	19,671
<b>115 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
116 Purchasing & Risk Management	2022	2023	2024	2025	2026
<b>Expenses</b>					
Internal Recoveries	(394,170)	(389,196)	(398,403)	(407,848)	(417,524)
Wages and Benefits	373,405	368,431	377,638	387,083	396,759
Operating	20,765	20,765	20,765	20,765	20,765
	-	-	-	-	-
<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>116 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>117 Information Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenses</b>					
Internal Recoveries	(1,271,807)	(1,315,416)	(1,367,886)	(1,386,812)	(1,405,686)
Wages and Benefits	756,604	729,833	720,024	738,026	756,476
Operating	433,087	252,952	498,489	499,413	499,837
Debt Charges - Interest	131	-	-	-	-
Amortization of Tangible Capital Assets	132,455	132,455	132,455	132,455	132,455
	50,470	(200,176)	(16,918)	(16,918)	(16,918)
<b>Operating Surplus / (Deficit)</b>	<b>(50,470)</b>	<b>200,176</b>	<b>16,918</b>	<b>16,918</b>	<b>16,918</b>
<b>Other</b>					
Capital Expenditures	(387,934)	(350,000)	(139,373)	(139,373)	(139,373)
Debt Principal Repayment	(22,916)	-	-	-	-
Transfer (to)/from Reserves	80,838	(10,000)	(10,000)	(10,000)	(10,000)
Transfer (to)/from Appropriated Surplus	210,093	27,369	-	-	-
Transfer (to)/from Other Funds	37,934	-	-	-	-
Unfunded Amortization	132,455	132,455	132,455	132,455	132,455
	50,470	(200,176)	(16,918)	(16,918)	(16,918)
<b>117 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>118 SCRHD Administration</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Other Revenue	39,334	68,248	69,946	71,291	72,256
	39,334	68,248	69,946	71,291	72,256
<b>Expenses</b>					
Administration	12,555	12,555	12,950	12,950	12,950
Wages and Benefits	46,170	46,733	47,654	48,595	49,560
Operating	8,600	8,960	9,342	9,746	9,746
	67,325	68,248	69,946	71,291	72,256
<b>Operating Surplus / (Deficit)</b>	<b>(27,991)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	27,991	-	-	-	-
	27,991	-	-	-	-
<b>118 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>121 Grants in Aid - Area A</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	43,165	43,188	43,298	43,320	43,342
	43,165	43,188	43,298	43,320	43,342
<b>Expenses</b>					
Administration	2,636	2,636	2,725	2,725	2,725
Wages and Benefits	822	845	866	888	910
Operating	42,689	39,707	39,707	39,707	39,707
	46,147	43,188	43,298	43,320	43,342
<b>Operating Surplus / (Deficit)</b>	<b>(2,982)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	2,982	-	-	-	-
	2,982	-	-	-	-
<b>121 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

122	Grants in Aid - Area B	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	32,813	32,836	32,818	32,840	32,862
		32,813	32,836	32,818	32,840	32,862
<b>Expenses</b>						
	Administration	2,095	2,095	2,056	2,056	2,056
	Wages and Benefits	822	845	866	888	910
	Operating	32,010	29,896	29,896	29,896	29,896
		34,927	32,836	32,818	32,840	32,862
<b>Operating Surplus / (Deficit)</b>		(2,114)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	2,114	-	-	-	-
		2,114	-	-	-	-
<b>122 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
123	Grants in Aid - Area E & F	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	5,312	5,335	5,207	5,229	5,251
		5,312	5,335	5,207	5,229	5,251
<b>Expenses</b>						
	Administration	490	490	341	341	341
	Wages and Benefits	822	845	866	888	910
	Operating	4,416	4,000	4,000	4,000	4,000
		5,728	5,335	5,207	5,229	5,251
<b>Operating Surplus / (Deficit)</b>		(416)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	416	-	-	-	-
		416	-	-	-	-
<b>123 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
125	Grants in Aid - Community Schools	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	10,960	11,531	11,554	11,576	11,598
		10,960	11,531	11,554	11,576	11,598
<b>Expenses</b>						
	Administration	686	686	688	688	688
	Wages and Benefits	822	845	866	888	910
	Operating	10,000	10,000	10,000	10,000	10,000
		11,508	11,531	11,554	11,576	11,598
<b>Operating Surplus / (Deficit)</b>		(548)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	548	-	-	-	-
		548	-	-	-	-
<b>125 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-



126	Greater Gibsons Community Participation	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	11,517	11,540	11,622	11,644	11,666
		11,517	11,540	11,622	11,644	11,666
<b>Expenses</b>						
	Administration	695	695	756	756	756
	Wages and Benefits	822	845	866	888	910
	Operating	10,958	10,000	10,000	10,000	10,000
		12,475	11,540	11,622	11,644	11,666
<b>Operating Surplus / (Deficit)</b>		(958)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	958	-	-	-	-
		958	-	-	-	-
<b>126 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
127	Grants in Aid - Area D	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	35,797	38,820	38,935	38,957	38,979
		35,797	38,820	38,935	38,957	38,979
<b>Expenses</b>						
	Administration	2,197	2,197	2,291	2,291	2,291
	Wages and Benefits	822	845	866	888	910
	Operating	35,778	35,778	35,778	35,778	35,778
		38,797	38,820	38,935	38,957	38,979
<b>Operating Surplus / (Deficit)</b>		(3,000)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	3,000	-	-	-	-
		3,000	-	-	-	-
<b>127 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
128	Grants In Aid - Area E	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	27,934	27,957	28,096	28,118	28,140
		27,934	27,957	28,096	28,118	28,140
<b>Expenses</b>						
	Administration	1,747	1,747	1,865	1,865	1,865
	Wages and Benefits	822	845	866	888	910
	Operating	28,977	25,365	25,365	25,365	25,365
		31,546	27,957	28,096	28,118	28,140
<b>Operating Surplus / (Deficit)</b>		(3,612)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	3,612	-	-	-	-
		3,612	-	-	-	-
<b>128 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-

129	Grants In Aid - Area F	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	23,616	27,584	28,016	28,038	28,060
		23,616	27,584	28,016	28,038	28,060
<b>Expenses</b>						
	Administration	1,534	1,534	1,945	1,945	1,945
	Wages and Benefits	822	845	866	888	910
	Operating	30,205	25,205	25,205	25,205	25,205
		32,561	27,584	28,016	28,038	28,060
<b>Operating Surplus / (Deficit)</b>		(8,945)	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	8,945	-	-	-	-
		8,945	-	-	-	-
<b>129 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
130	Electoral Area Services - UBCM/AVICC	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	115,053	123,712	173,127	174,420	175,748
		115,053	123,712	173,127	174,420	175,748
<b>Expenses</b>						
	Administration	5,010	5,010	8,155	8,155	8,155
	Wages and Benefits	74,777	83,436	129,706	130,999	132,327
	Operating	35,266	35,266	35,266	35,266	35,266
		115,053	123,712	173,127	174,420	175,748
<b>Operating Surplus / (Deficit)</b>		-	-	-	-	-
<b>130 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
131	Electoral Area Services - Elections	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	-	14,000	14,000	14,000	63,662
	Other Revenue	18,000	-	-	-	18,000
		18,000	14,000	14,000	14,000	81,662
<b>Expenses</b>						
	Administration	10,723	1,845	7,689	7,689	7,689
	Wages and Benefits	67,526	-	-	-	73,410
	Operating	64,043	-	-	-	34,043
		142,292	1,845	7,689	7,689	115,142
<b>Operating Surplus / (Deficit)</b>		(124,292)	12,155	6,311	6,311	(33,480)
<b>Other</b>						
	Transfer (to)/from Reserves	124,292	(12,155)	(6,311)	(6,311)	33,480
		124,292	(12,155)	(6,311)	(6,311)	33,480
<b>131 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-

<b>135 Corporate Sustainability Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenses</b>					
Internal Recoveries	(51,113)	(51,278)	(52,299)	(53,348)	(54,421)
Wages and Benefits	40,733	40,898	41,919	42,968	44,041
Operating	25,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	2,869	2,869	2,869	2,869	2,869
	17,869	2,869	2,869	2,869	2,869
<b>Operating Surplus / (Deficit)</b>	<b>(17,869)</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>(2,869)</b>
<b>Other</b>					
Transfer (to)/from Reserves	15,000	-	-	-	-
Unfunded Amortization	2,869	2,869	2,869	2,869	2,869
	17,869	2,869	2,869	2,869	2,869
<b>135 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>136 Regional Sustainability Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	174,302	122,956	129,884	132,498	135,177
	174,302	122,956	129,884	132,498	135,177
<b>Expenses</b>					
Administration	8,383	8,383	12,763	12,763	12,763
Wages and Benefits	113,284	101,938	104,486	107,100	109,779
Operating	112,635	12,635	12,635	12,635	12,635
	234,302	122,956	129,884	132,498	135,177
<b>Operating Surplus / (Deficit)</b>	<b>(60,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Transfer (to)/from Reserves	60,000	-	-	-	-
	60,000	-	-	-	-
<b>136 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>140 Member Municipality Debt</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Member Municipality Debt	1,734,207	1,384,741	1,376,100	989,046	614,493
	1,734,207	1,384,741	1,376,100	989,046	614,493
<b>Expenses</b>					
Debt Charges Member Municipalities	1,734,207	1,384,741	1,376,100	989,046	614,493
	1,734,207	1,384,741	1,376,100	989,046	614,493
<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>140 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

150	Feasibility Studies - Regional	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	-	-	4,340	4,340	4,340
	Government Transfers	53,183	-	-	-	-
		53,183	-	4,340	4,340	4,340
<b>Expenses</b>						
	Administration	-	-	4,340	4,340	4,340
	Wages and Benefits	29,135	-	-	-	-
	Operating	74,048	20,000	-	-	-
		103,183	20,000	4,340	4,340	4,340
<b>Operating Surplus / (Deficit)</b>		(50,000)	(20,000)	-	-	-
<b>Other</b>						
	Transfer (to)/from Appropriated Surplus	50,000	20,000	-	-	-
		50,000	20,000	-	-	-
<b>150 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
200	Bylaw Enforcement	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	350,748	367,515	377,766	385,312	393,050
	User Fees & Service Charges	513	513	513	513	513
		351,261	368,028	378,279	385,825	393,563
<b>Expenses</b>						
	Administration	53,618	53,618	56,503	56,503	56,503
	Wages and Benefits	277,789	294,556	301,922	309,468	317,206
	Operating	20,128	19,854	20,354	20,354	20,354
	Amortization of Tangible Capital Assets	5,673	5,673	5,673	5,673	5,673
		357,208	373,701	384,452	391,998	399,736
<b>Operating Surplus / (Deficit)</b>		(5,947)	(5,673)	(6,173)	(6,173)	(6,173)
<b>Other</b>						
	Capital Expenditures	(50,000)	-	-	-	-
	Transfer (to)/from Reserves	50,274	-	-	-	-
	Transfer (to)/from Other Funds	-	-	500	500	500
	Unfunded Amortization	5,673	5,673	5,673	5,673	5,673
		5,947	5,673	6,173	6,173	6,173
<b>200 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
204	Halfmoon Bay Smoke Control	2022	2023	2024	2025	2026
<b>Expenses</b>						
	Administration	143	143	142	142	142
	Wages and Benefits	942	968	992	1,017	1,042
		1,085	1,111	1,134	1,159	1,184
<b>Operating Surplus / (Deficit)</b>		(1,085)	(1,111)	(1,134)	(1,159)	(1,184)
<b>Other</b>						
	Transfer (to)/from Reserves	1,085	1,111	1,134	1,159	1,184
		1,085	1,111	1,134	1,159	1,184
<b>204 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-

206 Roberts Creek Smoke Control	2022	2023	2024	2025	2026
<b>Expenses</b>					
Administration	142	142	141	141	141
Wages and Benefits	942	968	992	1,017	1,042
	1,084	1,110	1,133	1,158	1,183
<b>Operating Surplus / (Deficit)</b>	<b>(1,084)</b>	<b>(1,110)</b>	<b>(1,133)</b>	<b>(1,158)</b>	<b>(1,183)</b>
<b>Other</b>					
Transfer (to)/from Reserves	1,084	1,110	1,133	1,158	1,183
	1,084	1,110	1,133	1,158	1,183
<b>206 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

210 Gibsons & District Fire Protection	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	1,473,239	1,473,486	1,529,850	1,546,487	1,563,546
Government Transfers	50,000	-	-	-	-
	1,523,239	1,473,486	1,529,850	1,546,487	1,563,546
<b>Expenses</b>					
Administration	128,090	128,090	130,721	130,721	130,721
Wages and Benefits	594,522	654,021	670,254	686,891	703,950
Operating	414,134	371,455	371,455	371,455	371,455
Debt Charges - Interest	4,934	8,938	6,816	4,630	2,439
Amortization of Tangible Capital Assets	153,274	153,274	153,274	153,274	153,274
	1,294,954	1,315,778	1,332,520	1,346,971	1,361,839
<b>Operating Surplus / (Deficit)</b>	<b>228,285</b>	<b>157,708</b>	<b>197,330</b>	<b>199,516</b>	<b>201,707</b>
<b>Other</b>					
Capital Expenditures	(1,171,148)	-	-	-	-
Proceeds from Long Term Debt	585,000	-	-	-	-
Debt Principal Repayment	(156,789)	(193,784)	(195,905)	(198,092)	(200,283)
Transfer (to)/from Reserves	361,378	(117,198)	(154,699)	(154,698)	(154,698)
Unfunded Amortization	153,274	153,274	153,274	153,274	153,274
	(228,285)	(157,708)	(197,330)	(199,516)	(201,707)
<b>210 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

212 Roberts Creek Fire Protection	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	707,786	728,473	740,147	746,444	752,899
	707,786	728,473	740,147	746,444	752,899
<b>Expenses</b>					
Administration	69,024	69,024	74,555	74,555	74,555
Wages and Benefits	244,964	246,800	252,942	259,239	265,695
Operating	245,337	210,408	210,408	210,408	210,408
Debt Charges - Interest	1,349	1,926	1,451	963	473
Amortization of Tangible Capital Assets	70,700	70,700	70,700	70,700	70,700
	631,374	598,858	610,056	615,865	621,831
<b>Operating Surplus / (Deficit)</b>	<b>76,412</b>	<b>129,615</b>	<b>130,091</b>	<b>130,579</b>	<b>131,068</b>
<b>Other</b>					
Capital Expenditures	(458,073)	-	-	-	-
Debt Principal Repayment	(25,041)	(43,315)	(43,791)	(44,279)	(44,768)
Transfer (to)/from Reserves	336,002	(157,000)	(157,000)	(157,000)	(157,000)
Unfunded Amortization	70,700	70,700	70,700	70,700	70,700
	(76,412)	(129,615)	(130,091)	(130,579)	(131,068)

212 Financial Plan Surplus / (Deficit)

<b>216 Halfmoon Bay Fire Protection</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	981,823	781,466	787,970	794,849	801,902
	981,823	781,466	787,970	794,849	801,902
<b>Expenses</b>					
Administration	56,955	56,955	56,751	56,751	56,751
Wages and Benefits	267,255	269,617	276,326	283,204	290,256
Operating	500,991	204,591	204,591	204,591	204,591
Debt Charges - Interest	1,549	3,449	2,642	1,807	973
Amortization of Tangible Capital Assets	47,299	47,299	47,299	47,299	47,299
	874,049	581,911	587,609	593,652	599,870
<b>Operating Surplus / (Deficit)</b>	<b>107,774</b>	<b>199,555</b>	<b>200,361</b>	<b>201,197</b>	<b>202,032</b>
<b>Other</b>					
Capital Expenditures	(978,548)	-	-	-	-
Proceeds from Long Term Debt	375,900	-	-	-	-
Debt Principal Repayment	(28,473)	(73,854)	(74,660)	(75,496)	(76,331)
Transfer (to)/from Reserves	476,048	(173,000)	(173,000)	(173,000)	(173,000)
Unfunded Amortization	47,299	47,299	47,299	47,299	47,299
	(107,774)	(199,555)	(200,361)	(201,197)	(202,032)

<b>216 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>218 Egmont Fire Protection</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	224,320	222,417	231,361	234,245	234,766
Investment Income	2,690	2,932	3,184	3,445	3,717
Other Revenue	11,500	-	-	-	-
	238,510	225,349	234,545	237,690	238,483
<b>Expenses</b>					
Administration	14,176	14,176	20,303	20,303	20,303
Wages and Benefits	114,962	113,059	115,876	118,760	121,721
Operating	81,943	81,943	81,943	81,943	81,943
Debt Charges - Interest	4,880	4,880	4,880	4,880	2,440
Amortization of Tangible Capital Assets	19,820	19,820	19,820	19,820	19,820
	235,781	233,878	242,822	245,706	246,227
<b>Operating Surplus / (Deficit)</b>	<b>2,729</b>	<b>(8,529)</b>	<b>(8,277)</b>	<b>(8,016)</b>	<b>(7,744)</b>
<b>Other</b>					
Capital Expenditures	(14,000)	-	-	-	-
Debt Principal Repayment	(6,049)	(6,291)	(6,543)	(6,804)	(7,076)
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
	(2,729)	8,529	8,277	8,016	7,744

<b>218 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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220 Emergency Telephone - 911	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	447,811	427,439	433,928	434,470	435,029
	447,811	427,439	433,928	434,470	435,029
<b>Expenses</b>					
Administration	32,956	32,956	38,915	38,915	38,915
Wages and Benefits	45,554	21,211	21,741	22,283	22,842
Operating	275,013	263,472	263,472	263,472	263,472
Amortization of Tangible Capital Assets	67,536	67,536	67,536	67,536	67,536
	421,059	385,175	391,664	392,206	392,765
<b>Operating Surplus / (Deficit)</b>	<b>26,752</b>	<b>42,264</b>	<b>42,264</b>	<b>42,264</b>	<b>42,264</b>
<b>Other</b>					
Capital Expenditures	(522,315)	-	-	-	-
Transfer (to)/from Reserves	428,027	(109,800)	(109,800)	(109,800)	(109,800)
Unfunded Amortization	67,536	67,536	67,536	67,536	67,536
	(26,752)	(42,264)	(42,264)	(42,264)	(42,264)
<b>220 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>222 Sunshine Coast Emergency Planning</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	400,140	401,444	407,936	413,319	418,838
Government Transfers	493,142	-	-	-	-
	893,282	401,444	407,936	413,319	418,838
<b>Expenses</b>					
Administration	75,289	75,289	76,528	76,528	76,528
Wages and Benefits	185,754	210,131	215,384	220,767	226,286
Operating	605,474	91,024	91,024	91,024	91,024
Amortization of Tangible Capital Assets	6,833	6,833	6,833	6,833	6,833
	873,350	383,277	389,769	395,152	400,671
<b>Operating Surplus / (Deficit)</b>	<b>19,932</b>	<b>18,167</b>	<b>18,167</b>	<b>18,167</b>	<b>18,167</b>
<b>Other</b>					
Transfer (to)/from Reserves	17,858	(25,000)	(25,000)	(25,000)	(25,000)
Prior Year Surplus/(Deficit)	(44,623)	-	-	-	-
Unfunded Amortization	6,833	6,833	6,833	6,833	6,833
	(19,932)	(18,167)	(18,167)	(18,167)	(18,167)
<b>222 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

290 Animal Control	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	48,680	48,546	50,168	51,313	52,485
User Fees & Service Charges	32,488	32,488	32,488	32,488	32,488
	81,168	81,034	82,656	83,801	84,973
<b>Expenses</b>					
Administration	14,867	14,867	15,370	15,370	15,370
Wages and Benefits	44,834	44,700	45,819	46,964	48,136
Operating	21,741	21,467	21,467	21,467	21,467
Amortization of Tangible Capital Assets	4,336	4,336	4,336	4,336	4,336
	85,778	85,370	86,992	88,137	89,309
<b>Operating Surplus / (Deficit)</b>	<b>(4,610)</b>	<b>(4,336)</b>	<b>(4,336)</b>	<b>(4,336)</b>	<b>(4,336)</b>
<b>Other</b>					
Transfer (to)/from Reserves	274	-	-	-	-
Unfunded Amortization	4,336	4,336	4,336	4,336	4,336
	4,610	4,336	4,336	4,336	4,336
<b>290 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
291 Keats Island Dog Control	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	256	2,580	2,614	2,650	2,686
User Fees & Service Charges	350	350	350	350	350
	606	2,930	2,964	3,000	3,036
<b>Expenses</b>					
Administration	222	222	220	220	220
Wages and Benefits	1,370	1,408	1,444	1,480	1,516
Operating	1,300	1,300	1,300	1,300	1,300
	2,892	2,930	2,964	3,000	3,036
<b>Operating Surplus / (Deficit)</b>	<b>(2,286)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	2,286	-	-	-	-
	2,286	-	-	-	-
<b>291 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>310 Public Transit</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	3,057,778	3,186,530	3,261,491	3,334,394	3,409,122
Government Transfers	1,967,344	2,040,132	2,126,873	2,126,873	2,126,873
User Fees & Service Charges	577,150	710,572	834,465	834,465	834,465
Other Revenue	2,000	2,000	2,000	2,000	2,000
	5,604,272	5,939,234	6,224,829	6,297,732	6,372,460
<b>Expenses</b>					
Administration	542,882	542,882	558,171	558,171	558,171
Wages and Benefits	2,946,064	2,848,160	2,919,288	2,992,191	3,066,919
Operating	2,515,965	2,610,409	2,749,070	2,749,070	2,749,070
Amortization of Tangible Capital Assets	34,605	34,605	34,605	34,605	34,605
	6,039,516	6,036,056	6,261,134	6,334,037	6,408,765
<b>Operating Surplus / (Deficit)</b>	<b>(435,244)</b>	<b>(96,822)</b>	<b>(36,305)</b>	<b>(36,305)</b>	<b>(36,305)</b>
<b>Other</b>					
Capital Expenditures	(14,500)	-	-	-	-
Transfer (to)/from Reserves	415,139	62,217	-	-	-
Transfer (to)/from Other Funds	-	-	1,700	1,700	1,700
Unfunded Amortization	34,605	34,605	34,605	34,605	34,605
	435,244	96,822	36,305	36,305	36,305
<b>310 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>312 Fleet Maintenance</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Investment Income	10,948	11,932	12,956	14,021	15,128
Other Revenue	9,100	9,100	9,100	9,100	9,100
	20,048	21,032	22,056	23,121	24,228
<b>Expenses</b>					
Administration	49,679	49,679	50,693	50,693	50,693
Internal Recoveries	(1,586,994)	(1,681,297)	(1,705,450)	(1,723,096)	(1,731,255)
Wages and Benefits	605,728	688,682	705,902	723,548	741,638
Operating	913,975	890,889	888,912	888,912	888,912
Debt Charges - Interest	20,777	24,502	24,385	23,214	12,083
Amortization of Tangible Capital Assets	36,607	36,607	36,607	36,607	36,607
	39,772	9,062	1,049	(122)	(1,322)
<b>Operating Surplus / (Deficit)</b>	<b>(19,724)</b>	<b>11,970</b>	<b>21,007</b>	<b>23,243</b>	<b>25,550</b>
<b>Other</b>					
Capital Expenditures	(190,500)	-	-	-	-
Proceeds from Long Term Debt	162,000	-	-	-	-
Debt Principal Repayment	(41,696)	(50,554)	(57,614)	(59,850)	(62,157)
Transfer (to)/from Reserves	53,313	1,977	-	-	-
Unfunded Amortization	36,607	36,607	36,607	36,607	36,607
	19,724	(11,970)	(21,007)	(23,243)	(25,550)
<b>312 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>313 Building Maintenance Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenses</b>					
Administration	11,445	11,445	11,976	11,976	11,976
Internal Recoveries	(395,388)	(399,132)	(407,924)	(416,713)	(425,720)
Wages and Benefits	331,969	342,930	351,503	360,292	369,298
Operating	41,734	39,615	39,303	39,303	39,303
Debt Charges - Interest	209	219	165	110	55
Amortization of Tangible Capital Assets	7,019	7,019	7,019	7,019	7,019
	(3,012)	2,096	2,042	1,987	1,931
<b>Operating Surplus / (Deficit)</b>	<b>3,012</b>	<b>(2,096)</b>	<b>(2,042)</b>	<b>(1,987)</b>	<b>(1,931)</b>
<b>Other</b>					
Capital Expenditures	(25,000)	-	-	-	-
Proceeds from Long Term Debt	25,000	-	-	-	-
Debt Principal Repayment	(11,906)	(4,923)	(4,977)	(5,032)	(5,088)
Transfer (to)/from Reserves	1,875	-	-	-	-
Unfunded Amortization	7,019	7,019	7,019	7,019	7,019
	(3,012)	2,096	2,042	1,987	1,931
<b>313 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>315 Mason Road Works Yard</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenses</b>					
Internal Recoveries	(16,000)	(20,550)	(10,535)	(10,746)	(10,961)
Wages and Benefits	20,001	20,550	10,535	10,746	10,961
Operating	(49,001)	-	-	-	-
	(45,000)	-	-	-	-
<b>Operating Surplus / (Deficit)</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Capital Expenditures	(45,000)	-	-	-	-
	(45,000)	-	-	-	-
<b>315 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>320 Regional Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	48,334	47,619	46,154	45,409	45,539
	48,334	47,619	46,154	45,409	45,539
<b>Expenses</b>					
Administration	2,310	2,310	3,334	3,334	3,334
Wages and Benefits	4,511	4,978	5,103	5,230	5,360
Operating	40,381	40,331	37,717	36,845	36,845
	47,202	47,619	46,154	45,409	45,539
<b>Operating Surplus / (Deficit)</b>	<b>1,132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	(1,132)	-	-	-	-
	(1,132)	-	-	-	-
<b>320 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>322 Langdale Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	2,660	2,811	2,628	2,566	2,566
	2,660	2,811	2,628	2,566	2,566
<b>Expenses</b>					
Administration	163	163	165	165	165
Operating	2,648	2,648	2,463	2,401	2,401
	2,811	2,811	2,628	2,566	2,566
<b>Operating Surplus / (Deficit)</b>	<b>(151)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	151	-	-	-	-
	151	-	-	-	-
<b>322 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>324 Granthams Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	2,445	2,811	2,628	2,566	2,566
	2,445	2,811	2,628	2,566	2,566
<b>Expenses</b>					
Administration	163	163	165	165	165
Operating	2,648	2,648	2,463	2,401	2,401
	2,811	2,811	2,628	2,566	2,566
<b>Operating Surplus / (Deficit)</b>	<b>(366)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	366	-	-	-	-
	366	-	-	-	-
<b>324 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>326 Veterans Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	489	563	526	514	514
	489	563	526	514	514
<b>Expenses</b>					
Administration	33	33	33	33	33
Operating	530	530	493	481	481
	563	563	526	514	514
<b>Operating Surplus / (Deficit)</b>	<b>(74)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	74	-	-	-	-
	74	-	-	-	-
<b>326 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>328 Spruce Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	244	282	264	258	258
	244	282	264	258	258
<b>Expenses</b>					
Administration	16	16	17	17	17
Operating	266	266	247	241	241
	282	282	264	258	258
<b>Operating Surplus / (Deficit)</b>	<b>(38)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	38	-	-	-	-
	38	-	-	-	-
<b>328 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>330 Woodcreek Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	(535)	2,501	2,135	2,079	2,079
	(535)	2,501	2,135	2,079	2,079
<b>Expenses</b>					
Administration	334	334	135	135	135
Operating	2,167	2,167	2,000	1,944	1,944
	2,501	2,501	2,135	2,079	2,079
<b>Operating Surplus / (Deficit)</b>	<b>(3,036)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	3,036	-	-	-	-
	3,036	-	-	-	-
<b>330 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>332 Fircrest Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	1,090	1,163	1,163	1,151	1,151
	1,090	1,163	1,163	1,151	1,151
<b>Expenses</b>					
Administration	33	33	70	70	70
Operating	1,130	1,130	1,093	1,081	1,081
	1,163	1,163	1,163	1,151	1,151
<b>Operating Surplus / (Deficit)</b>	<b>(73)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	73	-	-	-	-
	73	-	-	-	-
<b>332 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>334 Hydaway Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	243	282	264	258	258
	243	282	264	258	258
<b>Expenses</b>					
Administration	16	16	17	17	17
Operating	266	266	247	241	241
	282	282	264	258	258
<b>Operating Surplus / (Deficit)</b>	<b>(39)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	39	-	-	-	-
	39	-	-	-	-
<b>334 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>336 Sunnyside Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	978	1,123	1,050	1,025	1,025
	978	1,123	1,050	1,025	1,025
<b>Expenses</b>					
Administration	65	65	66	66	66
Operating	1,058	1,058	984	959	959
	1,123	1,123	1,050	1,025	1,025
<b>Operating Surplus / (Deficit)</b>	<b>(145)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	145	-	-	-	-
	145	-	-	-	-
<b>336 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340 Burns Road Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	261	256	256	256	256
	261	256	256	256	256
<b>Expenses</b>					
Administration	15	15	15	15	15
Operating	241	241	241	241	241
	256	256	256	256	256
<b>Operating Surplus / (Deficit)</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	(5)	-	-	-	-
	(5)	-	-	-	-
<b>340 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>342 Stewart Road Street Lighting</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	489	563	526	514	514
	489	563	526	514	514
<b>Expenses</b>					
Administration	33	33	33	33	33
Operating	530	530	493	481	481
	563	563	526	514	514
<b>Operating Surplus / (Deficit)</b>	<b>(74)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	74	-	-	-	-
	74	-	-	-	-

<b>342 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>345 Ports Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	788,903	793,930	793,888	705,925	708,787
Other Revenue	2,665	2,665	2,665	2,665	2,665
	791,568	796,595	796,553	708,590	711,452
<b>Expenses</b>					
Administration	38,969	38,969	37,328	37,328	37,328
Wages and Benefits	105,619	108,845	111,566	114,355	117,217
Operating	276,580	185,781	174,659	173,907	173,907
Amortization of Tangible Capital Assets	78,722	78,722	78,722	78,722	78,722
	499,890	412,317	402,275	404,312	407,174
<b>Operating Surplus / (Deficit)</b>	<b>291,678</b>	<b>384,278</b>	<b>394,278</b>	<b>304,278</b>	<b>304,278</b>
<b>Other</b>					
Capital Expenditures	(669,736)	-	-	-	-
Debt Principal Repayment	(90,000)	(90,000)	(90,000)	-	-
Transfer (to)/from Reserves	389,336	(373,000)	(383,000)	(383,000)	(383,000)
Unfunded Amortization	78,722	78,722	78,722	78,722	78,722
	(291,678)	(384,278)	(394,278)	(304,278)	(304,278)

<b>345 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>346 Langdale Dock</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	33,368	33,368	33,383	33,383	33,383
	33,368	33,368	33,383	33,383	33,383
<b>Expenses</b>					
Administration	1,939	1,939	1,954	1,954	1,954
Operating	31,429	31,429	31,429	31,429	31,429
	33,368	33,368	33,383	33,383	33,383
<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>346 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

350	Regional Solid Waste	2022	2023	2024	2025	2026
<b>Revenues</b>						
	Tax Requisitions	3,593,433	3,983,010	4,446,349	4,071,414	4,103,403
	User Fees & Service Charges	2,795,919	2,816,756	2,848,516	2,828,266	2,828,266
	Other Revenue	360,601	200,601	272,121	272,121	272,121
		6,749,953	7,000,367	7,566,986	7,171,801	7,203,790
<b>Expenses</b>						
	Administration	605,086	605,086	632,136	632,136	632,136
	Wages and Benefits	1,332,486	1,393,926	1,428,217	1,463,363	1,499,391
	Operating	4,391,326	3,720,434	4,218,962	3,768,382	3,764,342
	Debt Charges - Interest	745	1,250	948	638	326
	Amortization of Tangible Capital Assets	54,261	54,261	54,261	54,261	54,261
		6,383,904	5,774,957	6,334,524	5,918,780	5,950,456
	<b>Operating Surplus / (Deficit)</b>	<b>366,049</b>	<b>1,225,410</b>	<b>1,232,462</b>	<b>1,253,021</b>	<b>1,253,334</b>
<b>Other</b>						
	Capital Expenditures	(2,947,916)	-	-	-	-
	Proceeds from Long Term Debt	1,853,316	-	-	-	-
	Debt Principal Repayment	(309,974)	(350,801)	(351,103)	(351,412)	(351,725)
	Transfer (to)/from Reserves	766,086	(28,870)	(35,620)	(55,870)	(55,870)
	Transfer (to)/from Other Funds	(1,577,368)	-	-	-	-
	Prior Year Surplus/(Deficit)	195,546	-	-	-	-
	Unfunded Amortization	54,261	54,261	54,261	54,261	54,261
	Transfer (to)/from Unfunded Liability	1,600,000	(900,000)	(900,000)	(900,000)	(900,000)
		(366,049)	(1,225,410)	(1,232,462)	(1,253,021)	(1,253,334)
<b>350 Financial Plan Surplus / (Deficit)</b>						
		-	-	-	-	-
355	Refuse Collection	2022	2023	2024	2025	2026
<b>Revenues</b>						
	User Fees & Service Charges	1,164,830	1,223,338	1,226,480	1,227,924	1,229,402
		1,164,830	1,223,338	1,226,480	1,227,924	1,229,402
<b>Expenses</b>						
	Administration	97,394	97,394	99,129	99,129	99,129
	Wages and Benefits	55,269	56,282	57,689	59,133	60,611
	Operating	1,012,167	1,069,662	1,069,662	1,069,662	1,069,662
		1,164,830	1,223,338	1,226,480	1,227,924	1,229,402
	<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>355 Financial Plan Surplus / (Deficit)</b>						
		-	-	-	-	-

<b>365 North Pender Harbour Water Service</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	266,681	266,681	266,681	266,681	266,681
User Fees & Service Charges	434,337	434,337	434,337	434,337	434,337
	701,018	701,018	701,018	701,018	701,018
<b>Expenses</b>					
Administration	60,938	60,938	54,822	54,822	54,822
Wages and Benefits	258,676	299,623	307,112	314,789	322,664
Operating	262,887	127,327	127,327	127,327	127,327
Debt Charges - Interest	8,772	8,026	7,279	6,528	5,850
Amortization of Tangible Capital Assets	130,468	130,468	130,468	130,468	130,468
	721,741	626,382	627,008	633,934	641,131
<b>Operating Surplus / (Deficit)</b>	<b>(20,723)</b>	<b>74,636</b>	<b>74,010</b>	<b>67,084</b>	<b>59,887</b>
<b>Other</b>					
Capital Expenditures	(1,038,686)	(21,000)	(21,000)	(21,000)	(21,000)
Debt Principal Repayment	(33,249)	(33,396)	(33,542)	(33,374)	(20,000)
Transfer (to)/from Reserves	52,190	(150,708)	(149,936)	(143,178)	(149,355)
Transfer (to)/from Other Funds	910,000	-	-	-	-
Unfunded Amortization	130,468	130,468	130,468	130,468	130,468
	20,723	(74,636)	(74,010)	(67,084)	(59,887)
<b>365 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>366 South Pender Harbour Water Service</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	438,004	438,004	438,004	438,004	438,004
Government Transfers	40,674	-	-	-	-
User Fees & Service Charges	778,365	778,365	778,365	778,365	778,365
Investment Income	13,763	16,056	18,441	20,291	23,500
	1,270,806	1,232,425	1,234,810	1,236,660	1,239,869
<b>Expenses</b>					
Administration	101,263	101,263	103,703	103,703	103,703
Wages and Benefits	433,868	491,833	504,127	516,729	529,653
Operating	501,141	257,960	257,960	257,960	257,960
Debt Charges - Interest	51,611	51,181	50,078	49,001	47,925
Amortization of Tangible Capital Assets	299,383	299,383	299,383	299,383	299,383
	1,387,266	1,201,620	1,215,251	1,226,776	1,238,624
<b>Operating Surplus / (Deficit)</b>	<b>(116,460)</b>	<b>30,805</b>	<b>19,559</b>	<b>9,884</b>	<b>1,245</b>
<b>Other</b>					
Capital Expenditures	(1,378,242)	(25,000)	(25,000)	(25,000)	(25,000)
Proceeds from Long Term Debt	80,000	-	-	-	-
Debt Principal Repayment	(97,547)	(110,917)	(107,870)	(109,897)	(113,283)
Transfer (to)/from Reserves	506,017	(194,271)	(186,072)	(174,370)	(162,345)
Transfer (to)/from Other Funds	706,849	-	-	-	-
Unfunded Amortization	299,383	299,383	299,383	299,383	299,383
	116,460	(30,805)	(19,559)	(9,884)	(1,245)
<b>366 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>370 Regional Water Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	3,725,505	3,725,505	3,725,505	3,725,505	3,725,505
Government Transfers	40,330	-	-	-	-
User Fees & Service Charges	6,441,973	6,441,973	6,441,973	6,441,973	6,441,973
Investment Income	70,666	76,692	82,900	95,567	25,933
Developer Contributions	544,500	-	-	-	-
Other Revenue	65,800	65,800	65,800	65,800	65,800
	<b>10,888,774</b>	<b>10,309,970</b>	<b>10,316,178</b>	<b>10,328,845</b>	<b>10,259,211</b>
<b>Expenses</b>					
Administration	981,120	981,120	1,015,887	1,015,887	1,015,887
Wages and Benefits	3,818,173	3,958,081	4,056,808	4,157,997	4,261,726
Operating	4,560,617	1,697,712	1,693,238	1,693,238	1,693,238
Debt Charges - Interest	256,788	310,900	540,999	715,118	683,631
Amortization of Tangible Capital Assets	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
	<b>11,264,598</b>	<b>8,595,713</b>	<b>8,954,832</b>	<b>9,230,140</b>	<b>9,302,382</b>
<b>Operating Surplus / (Deficit)</b>	<b>(375,824)</b>	<b>1,714,257</b>	<b>1,361,346</b>	<b>1,098,705</b>	<b>956,829</b>
<b>Other</b>					
Capital Expenditures	(26,165,756)	(1,565,599)	(1,565,599)	(1,565,599)	(1,565,599)
Proceeds from Long Term Debt	17,128,000	-	-	-	-
Debt Principal Repayment	(329,465)	(473,754)	(630,521)	(998,000)	(770,989)
Transfer (to)/from Reserves	8,671,935	(1,322,804)	(813,126)	(183,006)	(268,141)
Transfer (to)/from Other Funds	(576,790)	-	-	-	-
Unfunded Amortization	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
	<b>375,824</b>	<b>(1,714,257)</b>	<b>(1,361,346)</b>	<b>(1,098,705)</b>	<b>(956,829)</b>
<b>370 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>381 Greaves Rd Waste Water Plant</b>					
<b>Revenues</b>					
Frontage & Parcel Taxes	2,400	2,400	2,400	2,400	2,400
User Fees & Service Charges	2,439	2,439	2,439	2,439	2,439
	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>
<b>Expenses</b>					
Administration	207	207	381	381	381
Wages and Benefits	1,942	1,995	2,045	2,096	2,151
Operating	7,652	752	752	752	752
Debt Charges - Interest	5	4	3	1	-
	<b>9,806</b>	<b>2,958</b>	<b>3,181</b>	<b>3,230</b>	<b>3,284</b>
<b>Operating Surplus / (Deficit)</b>	<b>(4,967)</b>	<b>1,881</b>	<b>1,658</b>	<b>1,609</b>	<b>1,555</b>
<b>Other</b>					
Debt Principal Repayment	(124)	(125)	(126)	(125)	-
Transfer (to)/from Reserves	5,091	(1,756)	(1,532)	(1,484)	(1,555)
	<b>4,967</b>	<b>(1,881)</b>	<b>(1,658)</b>	<b>(1,609)</b>	<b>(1,555)</b>
<b>381 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>382 Woodcreek Park Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	29,200	29,200	29,200	29,200	29,200
Government Transfers	769,000	-	-	-	-
User Fees & Service Charges	48,054	49,496	50,981	50,981	50,981
	<b>846,254</b>	<b>78,696</b>	<b>80,181</b>	<b>80,181</b>	<b>80,181</b>
<b>Expenses</b>					
Administration	5,019	5,019	4,945	4,945	4,945
Wages and Benefits	26,002	26,718	27,386	28,072	28,773
Operating	50,362	22,296	25,928	25,136	24,328
Debt Charges - Interest	43	31	19	7	-
Amortization of Tangible Capital Assets	8,959	8,959	8,959	8,959	8,959
	<b>90,385</b>	<b>63,023</b>	<b>67,237</b>	<b>67,119</b>	<b>67,005</b>
<b>Operating Surplus / (Deficit)</b>	<b>755,869</b>	<b>15,673</b>	<b>12,944</b>	<b>13,062</b>	<b>13,176</b>
<b>Other</b>					
Capital Expenditures	(968,591)	-	-	-	-
Proceeds from Long Term Debt	99,591	-	-	-	-
Debt Principal Repayment	(1,070)	(1,082)	(21,094)	(21,081)	(20,000)
Transfer (to)/from Reserves	95,740	(23,550)	(809)	(940)	(2,135)
Transfer (to)/from Other Funds	9,502	-	-	-	-
Unfunded Amortization	8,959	8,959	8,959	8,959	8,959
	<b>(755,869)</b>	<b>(15,673)</b>	<b>(12,944)</b>	<b>(13,062)</b>	<b>(13,176)</b>
<b>382 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>383 Sunnyside Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	3,322	3,322	3,322	3,322	3,322
User Fees & Service Charges	5,962	6,141	6,325	6,325	6,325
	<b>9,284</b>	<b>9,463</b>	<b>9,647</b>	<b>9,647</b>	<b>9,647</b>
<b>Expenses</b>					
Administration	289	289	374	374	374
Wages and Benefits	2,136	2,195	2,252	2,304	2,363
Operating	6,378	478	478	478	478
Debt Charges - Interest	5	4	3	1	-
	<b>8,808</b>	<b>2,966</b>	<b>3,107</b>	<b>3,157</b>	<b>3,215</b>
<b>Operating Surplus / (Deficit)</b>	<b>476</b>	<b>6,497</b>	<b>6,540</b>	<b>6,490</b>	<b>6,432</b>
<b>Other</b>					
Debt Principal Repayment	(124)	(125)	(126)	(125)	-
Transfer (to)/from Reserves	(352)	(6,372)	(6,414)	(6,365)	(6,432)
	<b>(476)</b>	<b>(6,497)</b>	<b>(6,540)</b>	<b>(6,490)</b>	<b>(6,432)</b>
<b>383 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>384 Jolly Roger Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	4,864	4,864	4,864	4,864	4,864
User Fees & Service Charges	25,809	25,809	25,809	25,809	25,809
	30,673	30,673	30,673	30,673	30,673
<b>Expenses</b>					
Administration	2,224	2,224	2,362	2,362	2,362
Wages and Benefits	12,097	12,430	12,744	13,061	13,389
Operating	19,587	13,687	13,687	13,687	13,687
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	1,293	1,293	1,293	1,293	1,293
	35,223	29,650	30,096	30,407	30,731
<b>Operating Surplus / (Deficit)</b>	<b>(4,550)</b>	<b>1,023</b>	<b>577</b>	<b>266</b>	<b>(58)</b>
<b>Other</b>					
Capital Expenditures	(6,269)	-	-	-	-
Debt Principal Repayment	(535)	(541)	(547)	(540)	-
Transfer (to)/from Reserves	7,400	(1,775)	(1,323)	(1,019)	(1,235)
Transfer (to)/from Other Funds	2,661	-	-	-	-
Unfunded Amortization	1,293	1,293	1,293	1,293	1,293
	4,550	(1,023)	(577)	(266)	58
<b>384 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>385 Secret Cove Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	5,168	5,168	5,168	5,168	5,168
User Fees & Service Charges	24,856	24,856	24,565	24,565	24,565
	30,024	30,024	29,733	29,733	29,733
<b>Expenses</b>					
Administration	2,046	2,046	2,169	2,169	2,169
Wages and Benefits	12,233	12,572	12,886	13,208	13,538
Operating	17,101	11,201	11,201	11,201	11,201
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	1,381	1,381	1,381	1,381	1,381
	32,783	27,216	27,647	27,963	28,289
<b>Operating Surplus / (Deficit)</b>	<b>(2,759)</b>	<b>2,808</b>	<b>2,086</b>	<b>1,770</b>	<b>1,444</b>
<b>Other</b>					
Capital Expenditures	(6,727)	-	-	-	-
Debt Principal Repayment	(535)	(541)	(547)	(540)	-
Transfer (to)/from Reserves	5,655	(3,648)	(2,920)	(2,611)	(2,825)
Transfer (to)/from Other Funds	2,985	-	-	-	-
Unfunded Amortization	1,381	1,381	1,381	1,381	1,381
	2,759	(2,808)	(2,086)	(1,770)	(1,444)
<b>385 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>386 Lee Bay Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	36,158	36,158	36,158	36,158	36,158
User Fees & Service Charges	57,057	57,057	57,057	57,057	57,057
	93,215	93,215	93,215	93,215	93,215
<b>Expenses</b>					
Administration	4,504	4,504	4,737	4,737	4,737
Wages and Benefits	21,782	19,756	20,251	20,759	21,277
Operating	46,890	30,440	30,440	30,440	30,440
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	1,397	1,397	1,397	1,397	1,397
	74,595	56,113	56,835	57,337	57,851
<b>Operating Surplus / (Deficit)</b>	<b>18,620</b>	<b>37,102</b>	<b>36,380</b>	<b>35,878</b>	<b>35,364</b>
<b>Other</b>					
Debt Principal Repayment	(535)	(541)	(547)	(540)	-
Transfer (to)/from Reserves	(19,482)	(37,958)	(37,230)	(36,735)	(36,761)
Unfunded Amortization	1,397	1,397	1,397	1,397	1,397
	(18,620)	(37,102)	(36,380)	(35,878)	(35,364)

<b>386 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>387 Square Bay Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	20,220	20,220	20,220	20,220	20,220
User Fees & Service Charges	67,224	67,224	66,812	66,812	66,812
Investment Income	635	966	1,308	1,660	2,022
	88,079	88,410	88,340	88,692	89,054
<b>Expenses</b>					
Administration	8,387	8,387	8,223	8,223	8,223
Wages and Benefits	45,492	46,741	47,908	49,106	50,332
Operating	51,151	28,551	28,551	28,551	28,551
Debt Charges - Interest	7,491	7,479	7,467	7,455	7,448
Amortization of Tangible Capital Assets	9,070	9,070	9,070	9,070	9,070
	121,591	100,228	101,219	102,405	103,624
<b>Operating Surplus / (Deficit)</b>	<b>(33,512)</b>	<b>(11,818)</b>	<b>(12,879)</b>	<b>(13,713)</b>	<b>(14,570)</b>
<b>Other</b>					
Capital Expenditures	(14,677)	-	-	-	-
Debt Principal Repayment	(12,125)	(12,468)	(12,822)	(13,161)	(12,443)
Transfer (to)/from Reserves	51,244	15,216	16,631	17,804	17,943
Unfunded Amortization	9,070	9,070	9,070	9,070	9,070
	33,512	11,818	12,879	13,713	14,570

<b>387 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>388 Langdale Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	16,000	16,320	16,646	16,646	16,646
User Fees & Service Charges	45,057	46,409	47,801	47,801	47,801
	61,057	62,729	64,447	64,447	64,447
<b>Expenses</b>					
Administration	4,170	4,170	4,286	4,286	4,286
Wages and Benefits	24,612	22,192	22,748	23,320	23,900
Operating	49,051	22,151	22,151	22,151	22,151
Debt Charges - Interest	626	1,026	772	514	260
Amortization of Tangible Capital Assets	3,764	3,764	3,764	3,764	3,764
	82,223	53,303	53,721	54,035	54,361
<b>Operating Surplus / (Deficit)</b>	<b>(21,166)</b>	<b>9,426</b>	<b>10,726</b>	<b>10,412</b>	<b>10,086</b>
<b>Other</b>					
Capital Expenditures	(261,000)	-	-	-	-
Proceeds from Long Term Debt	100,000	-	-	-	-
Debt Principal Repayment	(10,535)	(20,541)	(20,547)	(20,540)	(20,000)
Transfer (to)/from Reserves	62,937	7,351	6,057	6,364	6,150
Transfer (to)/from Other Funds	126,000	-	-	-	-
Unfunded Amortization	3,764	3,764	3,764	3,764	3,764
	21,166	(9,426)	(10,726)	(10,412)	(10,086)
<b>388 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>389 Canoe Rd Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	4,243	4,243	4,243	4,243	4,243
User Fees & Service Charges	5,912	5,912	5,912	5,912	5,912
	10,155	10,155	10,155	10,155	10,155
<b>Expenses</b>					
Administration	492	492	601	601	601
Wages and Benefits	2,863	2,939	3,016	3,091	3,166
Operating	2,706	758	711	689	689
Debt Charges - Interest	5	4	3	1	-
	6,066	4,193	4,331	4,382	4,456
<b>Operating Surplus / (Deficit)</b>	<b>4,089</b>	<b>5,962</b>	<b>5,824</b>	<b>5,773</b>	<b>5,699</b>
<b>Other</b>					
Debt Principal Repayment	(4,014)	(4,015)	(3,673)	(125)	-
Transfer (to)/from Reserves	(75)	(1,947)	(2,151)	(5,648)	(5,699)
	(4,089)	(5,962)	(5,824)	(5,773)	(5,699)
<b>389 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>390 Merrill Crescent Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	5,600	5,600	5,600	5,600	5,600
User Fees & Service Charges	27,276	27,276	27,276	27,276	27,276
	32,876	32,876	32,876	32,876	32,876
<b>Expenses</b>					
Administration	1,834	1,834	1,987	1,987	1,987
Wages and Benefits	11,483	9,300	9,532	9,769	10,014
Operating	10,659	8,722	8,688	8,671	8,671
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	557	557	557	557	557
	24,555	20,429	20,774	20,988	21,229
<b>Operating Surplus / (Deficit)</b>	<b>8,321</b>	<b>12,447</b>	<b>12,102</b>	<b>11,888</b>	<b>11,647</b>
<b>Other</b>					
Debt Principal Repayment	(3,445)	(3,451)	(3,200)	(540)	-
Transfer (to)/from Reserves	(5,433)	(9,553)	(9,459)	(11,905)	(12,204)
Unfunded Amortization	557	557	557	557	557
	(8,321)	(12,447)	(12,102)	(11,888)	(11,647)
<b>390 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>391 Curran Rd Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	17,710	17,710	17,710	17,710	17,710
User Fees & Service Charges	36,503	36,503	36,503	36,503	36,503
	54,213	54,213	54,213	54,213	54,213
<b>Expenses</b>					
Administration	3,147	3,147	3,621	3,621	3,621
Wages and Benefits	16,930	17,399	17,831	18,276	18,733
Operating	18,904	16,304	16,304	16,304	16,304
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	3,324	3,324	3,324	3,324	3,324
	42,327	40,190	41,090	41,529	41,982
<b>Operating Surplus / (Deficit)</b>	<b>11,886</b>	<b>14,023</b>	<b>13,123</b>	<b>12,684</b>	<b>12,231</b>
<b>Other</b>					
Debt Principal Repayment	(535)	(541)	(547)	(540)	-
Transfer (to)/from Reserves	(14,675)	(16,806)	(15,900)	(15,468)	(15,555)
Unfunded Amortization	3,324	3,324	3,324	3,324	3,324
	(11,886)	(14,023)	(13,123)	(12,684)	(12,231)
<b>391 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>392 Roberts Creek Co-Housing Treatment Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	12,400	12,648	12,901	12,901	12,901
User Fees & Service Charges	27,701	28,532	28,470	28,470	28,470
Other Revenue	15,000	-	-	-	-
	55,101	41,180	41,371	41,371	41,371
<b>Expenses</b>					
Administration	3,302	3,302	3,485	3,485	3,485
Wages and Benefits	22,743	23,367	23,949	24,548	25,164
Operating	14,432	12,532	12,532	12,532	12,532
Debt Charges - Interest	43	31	19	7	-
Amortization of Tangible Capital Assets	4,766	4,766	4,766	4,766	4,766
	45,286	43,998	44,751	45,338	45,947
<b>Operating Surplus / (Deficit)</b>	<b>9,815</b>	<b>(2,818)</b>	<b>(3,380)</b>	<b>(3,967)</b>	<b>(4,576)</b>
<b>Other</b>					
Capital Expenditures	(15,000)	-	-	-	-
Debt Principal Repayment	(1,070)	(1,082)	(1,094)	(1,081)	-
Transfer (to)/from Reserves	1,489	(866)	(292)	282	(190)
Unfunded Amortization	4,766	4,766	4,766	4,766	4,766
	(9,815)	2,818	3,380	3,967	4,576
<b>392 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>393 Lillies Lake Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	5,712	5,712	5,712	5,712	5,712
User Fees & Service Charges	19,933	19,933	19,933	19,933	19,933
	25,645	25,645	25,645	25,645	25,645
<b>Expenses</b>					
Administration	2,538	2,538	2,563	2,563	2,563
Wages and Benefits	13,607	13,984	14,334	14,690	15,059
Operating	16,724	10,824	10,824	10,824	10,824
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860
	37,751	32,222	32,591	32,941	33,306
<b>Operating Surplus / (Deficit)</b>	<b>(12,106)</b>	<b>(6,577)</b>	<b>(6,946)</b>	<b>(7,296)</b>	<b>(7,661)</b>
<b>Other</b>					
Capital Expenditures	(35,000)	-	-	-	-
Debt Principal Repayment	(535)	(541)	(547)	(540)	-
Transfer (to)/from Reserves	42,781	2,258	2,633	2,976	2,801
Unfunded Amortization	4,860	4,860	4,860	4,860	4,860
	12,106	6,577	6,946	7,296	7,661
<b>393 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>394 Painted Boat Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	10,268	10,268	10,268	10,268	10,268
User Fees & Service Charges	23,650	23,650	22,477	22,477	22,477
	33,918	33,918	32,745	32,745	32,745
<b>Expenses</b>					
Administration	2,246	2,246	2,268	2,268	2,268
Wages and Benefits	10,395	10,681	10,945	11,219	11,502
Operating	10,016	8,116	8,116	8,116	8,116
Debt Charges - Interest	22	16	10	4	-
Amortization of Tangible Capital Assets	7,220	7,220	7,220	7,220	7,220
	29,899	28,279	28,559	28,827	29,106
<b>Operating Surplus / (Deficit)</b>	<b>4,019</b>	<b>5,639</b>	<b>4,186</b>	<b>3,918</b>	<b>3,639</b>
<b>Other</b>					
Capital Expenditures	(7,500)	-	-	-	-
Debt Principal Repayment	(535)	(541)	(547)	(540)	-
Transfer (to)/from Reserves	(3,204)	(12,318)	(10,859)	(10,598)	(10,859)
Unfunded Amortization	7,220	7,220	7,220	7,220	7,220
	(4,019)	(5,639)	(4,186)	(3,918)	(3,639)
<b>394 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>395 Sakinaw Ridge Waste Water Plant</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Frontage & Parcel Taxes	24,513	24,513	24,513	24,513	24,513
User Fees & Service Charges	13,236	13,236	14,560	14,560	14,560
	37,749	37,749	39,073	39,073	39,073
<b>Expenses</b>					
Administration	4,406	4,406	4,399	4,399	4,399
Wages and Benefits	20,087	16,946	17,370	17,802	18,248
Operating	16,158	14,258	14,258	14,258	14,258
Debt Charges - Interest	43	31	19	7	-
Amortization of Tangible Capital Assets	16,127	16,127	16,127	16,127	16,127
	56,821	51,768	52,173	52,593	53,032
<b>Operating Surplus / (Deficit)</b>	<b>(19,072)</b>	<b>(14,019)</b>	<b>(13,100)</b>	<b>(13,520)</b>	<b>(13,959)</b>
<b>Other</b>					
Debt Principal Repayment	(1,069)	(1,081)	(1,093)	(1,080)	-
Transfer (to)/from Reserves	4,014	(1,027)	(1,934)	(1,527)	(2,168)
Unfunded Amortization	16,127	16,127	16,127	16,127	16,127
	19,072	14,019	13,100	13,520	13,959
<b>395 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



400 Cemetery	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	110,079	117,662	123,026	125,112	127,255
User Fees & Service Charges	61,134	61,134	61,134	61,134	61,134
	171,213	178,796	184,160	186,246	188,389
<b>Expenses</b>					
Administration	16,707	16,707	20,035	20,035	20,035
Wages and Benefits	73,794	81,477	83,513	85,599	87,742
Operating	87,712	62,612	62,612	62,612	62,612
Amortization of Tangible Capital Assets	3,198	3,198	3,198	3,198	3,198
	181,411	163,994	169,358	171,444	173,587
<b>Operating Surplus / (Deficit)</b>	<b>(10,198)</b>	<b>14,802</b>	<b>14,802</b>	<b>14,802</b>	<b>14,802</b>
<b>Other</b>					
Transfer (to)/from Reserves	7,000	(18,000)	(18,000)	(18,000)	(18,000)
Unfunded Amortization	3,198	3,198	3,198	3,198	3,198
	10,198	(14,802)	(14,802)	(14,802)	(14,802)
<b>400 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410 Pender Harbour Health Clinic	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	170,857	170,767	171,061	171,061	171,061
	170,857	170,767	171,061	171,061	171,061
<b>Expenses</b>					
Administration	7,727	7,727	8,021	8,021	8,021
Operating	195,766	158,040	158,040	158,040	158,040
	203,493	165,767	166,061	166,061	166,061
<b>Operating Surplus / (Deficit)</b>	<b>(32,636)</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Other</b>					
Transfer (to)/from Reserves	32,726	(5,000)	(5,000)	(5,000)	(5,000)
Prior Year Surplus/(Deficit)	(90)	-	-	-	-
	32,636	(5,000)	(5,000)	(5,000)	(5,000)
<b>410 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
500 Regional Planning	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	191,820	185,379	197,007	200,543	204,166
Government Transfers	86,001	-	-	-	-
User Fees & Service Charges	430	430	430	430	430
	278,251	185,809	197,437	200,973	204,596
<b>Expenses</b>					
Administration	37,256	37,256	45,433	45,433	45,433
Wages and Benefits	134,399	137,958	141,409	144,945	148,568
Operating	146,056	10,595	10,595	10,595	10,595
	317,711	185,809	197,437	200,973	204,596
<b>Operating Surplus / (Deficit)</b>	<b>(39,460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Transfer (to)/from Reserves	39,460	-	-	-	-
	39,460	-	-	-	-
<b>500 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>504 Rural Planning Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	1,150,441	1,395,318	1,443,187	1,442,334	1,262,355
Government Transfers	253,000	-	-	-	-
User Fees & Service Charges	60,196	60,196	60,196	60,196	60,196
	1,463,637	1,455,514	1,503,383	1,502,530	1,322,551
<b>Expenses</b>					
Administration	208,561	208,561	212,870	212,870	212,870
Wages and Benefits	862,446	942,373	965,933	990,080	950,101
Operating	442,212	304,580	324,580	299,580	159,580
Amortization of Tangible Capital Assets	1,584	1,584	1,584	1,584	1,584
	1,514,803	1,457,098	1,504,967	1,504,114	1,324,135
<b>Operating Surplus / (Deficit)</b>	<b>(51,166)</b>	<b>(1,584)</b>	<b>(1,584)</b>	<b>(1,584)</b>	<b>(1,584)</b>
<b>Other</b>					
Transfer (to)/from Reserves	49,582	-	-	-	-
Unfunded Amortization	1,584	1,584	1,584	1,584	1,584
	51,166	1,584	1,584	1,584	1,584

<b>504 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>506 Geographic Information Services</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
User Fees & Service Charges	20,500	20,500	20,500	20,500	20,500
	20,500	20,500	20,500	20,500	20,500
<b>Expenses</b>					
Internal Recoveries	(316,255)	(330,243)	(335,194)	(342,080)	(349,139)
Wages and Benefits	256,529	270,517	275,468	282,354	289,413
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
	27,960	27,960	27,960	27,960	27,960
<b>Operating Surplus / (Deficit)</b>	<b>(7,460)</b>	<b>(7,460)</b>	<b>(7,460)</b>	<b>(7,460)</b>	<b>(7,460)</b>
<b>Other</b>					
Transfer (to)/from Reserves	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Unfunded Amortization	22,460	22,460	22,460	22,460	22,460
	7,460	7,460	7,460	7,460	7,460

<b>506 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>510 Civic Addressing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
User Fees & Service Charges	37,471	30,946	33,385	34,016	34,662
	37,471	30,946	33,385	34,016	34,662
<b>Expenses</b>					
Administration	5,717	5,717	5,772	5,772	5,772
Wages and Benefits	29,393	22,868	25,252	25,883	26,529
Operating	2,361	2,361	2,361	2,361	2,361
	37,471	30,946	33,385	34,016	34,662
<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>510 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

520 Building Inspection Services	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	(927)	(4,085)	(1,210)	(1,210)	1,948
User Fees & Service Charges	913,734	947,443	965,965	984,949	1,001,248
Other Revenue	600	600	600	600	600
	913,407	943,958	965,355	984,339	1,003,796
<b>Expenses</b>					
Administration	139,434	139,434	142,309	142,309	142,309
Wages and Benefits	710,293	740,844	759,366	778,350	797,807
Operating	89,160	57,680	57,180	57,180	57,180
Amortization of Tangible Capital Assets	11,801	11,801	11,801	11,801	11,801
	950,688	949,759	970,656	989,640	1,009,097
<b>Operating Surplus / (Deficit)</b>	<b>(37,281)</b>	<b>(5,801)</b>	<b>(5,301)</b>	<b>(5,301)</b>	<b>(5,301)</b>
<b>Other</b>					
Transfer (to)/from Reserves	25,480	(6,000)	(6,000)	(6,000)	(6,000)
Transfer (to)/from Other Funds	-	-	(500)	(500)	(500)
Unfunded Amortization	11,801	11,801	11,801	11,801	11,801
	37,281	5,801	5,301	5,301	5,301
<b>520 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
531 Economic Development Area A	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	80,517	51,544	52,924	54,210	54,210
	80,517	51,544	52,924	54,210	54,210
<b>Expenses</b>					
Administration	3,855	3,855	3,984	3,984	3,984
Operating	78,549	47,689	48,940	50,226	50,226
	82,404	51,544	52,924	54,210	54,210
<b>Operating Surplus / (Deficit)</b>	<b>(1,887)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	1,887	-	-	-	-
	1,887	-	-	-	-
<b>531 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
532 Economic Development Area B	2022	2023	2024	2025	2026
<b>Revenues</b>					
Tax Requisitions	49,890	45,803	46,954	48,115	48,115
	49,890	45,803	46,954	48,115	48,115
<b>Expenses</b>					
Administration	2,451	2,451	2,472	2,472	2,472
Operating	48,756	43,352	44,482	45,643	45,643
	51,207	45,803	46,954	48,115	48,115
<b>Operating Surplus / (Deficit)</b>	<b>(1,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Prior Year Surplus/(Deficit)	1,317	-	-	-	-
	1,317	-	-	-	-
<b>532 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>533</b>	<b>Economic Development Area D</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>						
	Tax Requisitions	43,271	41,754	42,790	43,842	43,842
		43,271	41,754	42,790	43,842	43,842
<b>Expenses</b>						
	Administration	2,216	2,216	2,229	2,229	2,229
	Operating	43,957	39,538	40,561	41,613	41,613
		46,173	41,754	42,790	43,842	43,842
<b>Operating Surplus / (Deficit)</b>		<b>(2,902)</b>	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	2,902	-	-	-	-
		2,902	-	-	-	-
<b>533 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
<b>534</b>	<b>Economic Development Area E</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>						
	Tax Requisitions	32,690	28,699	29,392	30,084	30,084
		32,690	28,699	29,392	30,084	30,084
<b>Expenses</b>						
	Administration	1,650	1,650	1,670	1,670	1,670
	Operating	32,927	27,049	27,722	28,414	28,414
		34,577	28,699	29,392	30,084	30,084
<b>Operating Surplus / (Deficit)</b>		<b>(1,887)</b>	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	1,887	-	-	-	-
		1,887	-	-	-	-
<b>534 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-
<b>535</b>	<b>Economic Development Area F</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>						
	Tax Requisitions	52,140	44,925	46,051	47,184	47,184
		52,140	44,925	46,051	47,184	47,184
<b>Expenses</b>						
	Administration	2,586	2,586	2,611	2,611	2,611
	Operating	51,439	42,339	43,440	44,573	44,573
		54,025	44,925	46,051	47,184	47,184
<b>Operating Surplus / (Deficit)</b>		<b>(1,885)</b>	-	-	-	-
<b>Other</b>						
	Prior Year Surplus/(Deficit)	1,885	-	-	-	-
		1,885	-	-	-	-
<b>535 Financial Plan Surplus / (Deficit)</b>		-	-	-	-	-

<b>540 Hillside Development Project</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Other Revenue	156,339	156,339	156,339	156,339	156,339
	156,339	156,339	156,339	156,339	156,339
<b>Expenses</b>					
Administration	10,739	10,739	11,129	11,129	11,129
Wages and Benefits	39,121	24,422	25,035	25,660	26,302
Operating	98,495	98,687	98,891	99,106	99,336
	148,355	133,848	135,055	135,895	136,767
<b>Operating Surplus / (Deficit)</b>	<b>7,984</b>	<b>22,491</b>	<b>21,284</b>	<b>20,444</b>	<b>19,572</b>
<b>Other</b>					
Transfer (to)/from Reserves	(7,984)	(22,491)	(21,284)	(20,444)	(19,572)
	(7,984)	(22,491)	(21,284)	(20,444)	(19,572)

<b>540 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>615 Community Recreation Facilities</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	5,755,320	5,646,681	5,920,967	6,075,533	6,180,428
Frontage & Parcel Taxes	1,698,073	1,698,073	1,698,073	1,698,073	118,005
User Fees & Service Charges	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income	437,317	474,870	513,598	553,539	75,648
Other Revenue	17,858	17,858	17,858	17,858	17,858
	9,665,974	9,594,888	9,907,902	10,102,409	8,149,345
<b>Expenses</b>					
Administration	926,509	926,509	984,081	984,081	984,081
Wages and Benefits	3,643,073	3,724,737	3,817,573	3,891,890	3,988,901
Operating	2,017,273	1,854,212	1,877,668	1,879,080	1,870,617
Debt Charges - Interest	930,476	934,422	930,883	928,846	51,804
Amortization of Tangible Capital Assets	951,368	951,368	951,368	951,368	951,368
	8,468,699	8,391,248	8,561,573	8,635,265	7,846,771
<b>Operating Surplus / (Deficit)</b>	<b>1,197,275</b>	<b>1,203,640</b>	<b>1,346,329</b>	<b>1,467,144</b>	<b>302,574</b>
<b>Other</b>					
Capital Expenditures	(3,499,512)	-	-	-	-
Proceeds from Long Term Debt	1,733,192	-	-	-	-
Debt Principal Repayment	(1,317,257)	(1,463,206)	(1,610,515)	(1,694,972)	(514,055)
Transfer (to)/from Reserves	910,407	(691,802)	(687,182)	(723,540)	(739,887)
Transfer (to)/from Appropriated Surplus	26,500	-	-	-	-
Transfer (to)/from Other Funds	(1,973)	-	-	-	-
Unfunded Amortization	951,368	951,368	951,368	951,368	951,368
	(1,197,275)	(1,203,640)	(1,346,329)	(1,467,144)	(302,574)

<b>615 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
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<b>625 Pender Harbour Pool</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	594,736	562,521	577,872	588,413	599,214
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	17,462	19,323	21,258	23,270	25,363
	750,817	720,463	737,749	750,302	763,196
<b>Expenses</b>					
Administration	58,965	58,965	64,034	64,034	64,034
Wages and Benefits	444,474	411,259	421,541	432,082	442,883
Operating	198,326	157,397	157,397	157,397	157,397
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
	819,229	745,085	760,436	770,977	781,778
<b>Operating Surplus / (Deficit)</b>	<b>(68,412)</b>	<b>(24,622)</b>	<b>(22,687)</b>	<b>(20,675)</b>	<b>(18,582)</b>
<b>Other</b>					
Capital Expenditures	(24,437)	(10,000)	(10,000)	(10,000)	(10,000)
Debt Principal Repayment	(46,515)	(48,376)	(50,311)	(52,323)	(54,416)
Transfer (to)/from Reserves	39,616	(15,000)	(15,000)	(15,000)	(15,000)
Transfer (to)/from Appropriated Surplus	1,750	-	-	-	-
Unfunded Amortization	97,998	97,998	97,998	97,998	97,998
	68,412	24,622	22,687	20,675	18,582
<b>625 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>630 School Facilities - Joint Use</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	2,715	3,107	3,223	3,295	3,369
	2,715	3,107	3,223	3,295	3,369
<b>Expenses</b>					
Administration	280	280	325	325	325
Wages and Benefits	2,385	2,827	2,898	2,970	3,044
Operating	50	-	-	-	-
	2,715	3,107	3,223	3,295	3,369
<b>Operating Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>630 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>640 Gibsons &amp; Area Library</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	775,420	775,490	772,048	772,256	772,469
	775,420	775,490	772,048	772,256	772,469
<b>Expenses</b>					
Administration	48,675	48,675	45,030	45,030	45,030
Wages and Benefits	8,029	8,099	8,302	8,510	8,723
Operating	668,716	668,716	747,228	747,228	747,228
Amortization of Tangible Capital Assets	52,182	52,182	52,182	52,182	52,182
	777,602	777,672	852,742	852,950	853,163
<b>Operating Surplus / (Deficit)</b>	<b>(2,182)</b>	<b>(2,182)</b>	<b>(80,694)</b>	<b>(80,694)</b>	<b>(80,694)</b>
<b>Other</b>					
Transfer (to)/from Reserves	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Transfer (to)/from Other Funds	-	-	78,512	78,512	78,512
Unfunded Amortization	52,182	52,182	52,182	52,182	52,182
	2,182	2,182	80,694	80,694	80,694
<b>640 Financial Plan Surplus / (Deficit)</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>643 Egmont/Pender Harbour Library Service</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	54,902	56,333	57,993	59,510	59,510
	54,902	56,333	57,993	59,510	59,510
<b>Expenses</b>					
Administration	3,028	3,028	3,215	3,215	3,215
Operating	51,874	53,305	54,778	56,295	56,295
	54,902	56,333	57,993	59,510	59,510
<b>Operating Surplus / (Deficit)</b>	-	-	-	-	-
<b>643 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
<b>645 Halfmoon Bay Library Service</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	161,380	165,886	170,954	175,728	175,728
	161,380	165,886	170,954	175,728	175,728
<b>Expenses</b>					
Administration	9,032	9,032	9,463	9,463	9,463
Operating	152,350	156,854	161,491	166,265	166,265
	161,382	165,886	170,954	175,728	175,728
<b>Operating Surplus / (Deficit)</b>	(2)	-	-	-	-
<b>Other</b>					
Prior Year Surplus/(Deficit)	2	-	-	-	-
	2	-	-	-	-
<b>645 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
<b>646 Roberts Creek Library Service</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	196,193	199,019	207,109	210,105	210,105
	196,193	199,019	207,109	210,105	210,105
<b>Expenses</b>					
Administration	6,585	6,585	11,765	11,765	11,765
Operating	189,608	192,434	116,832	119,828	119,828
	196,193	199,019	128,597	131,593	131,593
<b>Operating Surplus / (Deficit)</b>	-	-	78,512	78,512	78,512
<b>Other</b>					
Transfer (to)/from Other Funds	-	-	(78,512)	(78,512)	(78,512)
	-	-	(78,512)	(78,512)	(78,512)
<b>646 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-
<b>648 Museum Service</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	171,136	171,136	172,331	172,331	172,331
	171,136	171,136	172,331	172,331	172,331
<b>Expenses</b>					
Administration	8,886	8,886	10,081	10,081	10,081
Operating	162,250	162,250	162,250	162,250	162,250
	171,136	171,136	172,331	172,331	172,331
<b>Operating Surplus / (Deficit)</b>	-	-	-	-	-
<b>648 Financial Plan Surplus / (Deficit)</b>	-	-	-	-	-

<b>650 Community Parks</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	2,032,333	2,024,147	2,257,956	2,316,638	2,331,582
Government Transfers	1,994,320	-	-	-	-
User Fees & Service Charges	75,600	75,600	75,600	75,600	75,600
Investment Income	44,631	-	-	-	-
Other Revenue	356,100	11,100	11,100	11,100	11,100
	<b>4,502,984</b>	<b>2,110,847</b>	<b>2,344,656</b>	<b>2,403,338</b>	<b>2,418,282</b>
<b>Expenses</b>					
Administration	228,405	228,405	271,820	271,820	271,820
Wages and Benefits	1,025,632	1,025,975	1,011,023	957,674	981,618
Operating	899,322	673,439	689,112	680,949	671,949
Debt Charges - Interest	27,963	645	474	319	164
Amortization of Tangible Capital Assets	256,933	256,933	256,933	256,933	256,933
	<b>2,438,255</b>	<b>2,185,397</b>	<b>2,229,362</b>	<b>2,167,695</b>	<b>2,182,484</b>
<b>Operating Surplus / (Deficit)</b>	<b>2,064,729</b>	<b>(74,550)</b>	<b>115,294</b>	<b>235,643</b>	<b>235,798</b>
<b>Other</b>					
Capital Expenditures	(4,990,923)	-	-	-	-
Proceeds from Long Term Debt	1,548,233	-	-	-	-
Debt Principal Repayment	(120,934)	(19,000)	(238,921)	(314,076)	(314,231)
Transfer (to)/from Reserves	465,214	(178,500)	(133,306)	(178,500)	(178,500)
Transfer (to)/from Appropriated Surplus	329,349	15,117	-	-	-
Transfer (to)/from Other Funds	447,399	-	-	-	-
Unfunded Amortization	256,933	256,933	256,933	256,933	256,933
	<b>(2,064,729)</b>	<b>74,550</b>	<b>(115,294)</b>	<b>(235,643)</b>	<b>(235,798)</b>

<b>650 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>665 Bicycle &amp; Walking Paths</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>					
Tax Requisitions	51,752	50,894	44,045	44,435	44,834
	<b>51,752</b>	<b>50,894</b>	<b>44,045</b>	<b>44,435</b>	<b>44,834</b>
<b>Expenses</b>					
Administration	17,967	17,967	10,738	10,738	10,738
Wages and Benefits	16,027	15,219	15,599	15,989	16,388
Operating	82,758	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	99,607	99,607	99,607	99,607	99,607
	<b>216,359</b>	<b>140,501</b>	<b>133,652</b>	<b>134,042</b>	<b>134,441</b>
<b>Operating Surplus / (Deficit)</b>	<b>(164,607)</b>	<b>(89,607)</b>	<b>(89,607)</b>	<b>(89,607)</b>	<b>(89,607)</b>
<b>Other</b>					
Transfer (to)/from Reserves	65,000	(10,000)	(10,000)	(10,000)	(10,000)
Unfunded Amortization	99,607	99,607	99,607	99,607	99,607
	<b>164,607</b>	<b>89,607</b>	<b>89,607</b>	<b>89,607</b>	<b>89,607</b>

<b>665 Financial Plan Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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667	Area A Bicycle & Walking Paths	2022	2023	2024	2025	2026
Revenues						
	Tax Requisitions	14,580	13,515	13,644	13,835	14,031
		14,580	13,515	13,644	13,835	14,031
Expenses						
	Administration	1,852	1,852	1,795	1,795	1,795
	Wages and Benefits	8,478	7,463	7,649	7,840	8,036
	Operating	4,250	4,200	4,200	4,200	4,200
	Amortization of Tangible Capital Assets	6,231	6,231	6,231	6,231	6,231
		20,811	19,746	19,875	20,066	20,262
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	2022	2023	2024	2025	2026
Revenues						
	Tax Requisitions	150,416	162,941	164,208	164,280	164,354
	User Fees & Service Charges	10,319	10,319	10,319	10,319	10,319
		160,735	173,260	174,527	174,599	174,673
Expenses						
	Administration	9,807	9,807	9,436	9,436	9,436
	Wages and Benefits	2,385	2,827	2,898	2,970	3,044
	Operating	152,543	160,626	162,193	162,193	162,193
		164,735	173,260	174,527	174,599	174,673
Operating Surplus / (Deficit)		(4,000)	-	-	-	-
Other						
	Transfer (to)/from Reserves	4,000	-	-	-	-
		4,000	-	-	-	-
670 Financial Plan Surplus / (Deficit)		-	-	-	-	-

680	Dakota Ridge Recreation Service Area	2022	2023	2024	2025	2026
Revenues						
	Tax Requisitions	204,351	198,131	201,249	203,282	205,370
	User Fees & Service Charges	38,000	38,000	38,000	38,000	38,000
	Other Revenue	2,000	2,000	2,000	2,000	2,000
		244,351	238,131	241,249	243,282	245,370
Expenses						
	Administration	27,863	27,863	28,995	28,995	28,995
	Wages and Benefits	85,506	79,436	81,422	83,455	85,543
	Operating	134,982	130,832	130,832	130,832	130,832
	Amortization of Tangible Capital Assets	45,966	45,966	45,966	45,966	45,966
		294,317	284,097	287,215	289,248	291,336
Operating Surplus / (Deficit)		(49,966)	(45,966)	(45,966)	(45,966)	(45,966)
Other						
	Capital Expenditures	(51,500)	-	-	-	-
	Transfer (to)/from Reserves	55,500	-	-	-	-
	Unfunded Amortization	45,966	45,966	45,966	45,966	45,966
		49,966	45,966	45,966	45,966	45,966
680 Financial Plan Surplus / (Deficit)		98	-	-	-	-