



2015 – 2019 Five Year Financial Plan

Adopted by Council March 30, 2015

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1. Executive Summary:

Council approved their 2015 Strategic Plan on April 13, 2015. These priorities have been the primary guidance for the 2015 – 2019 Five Year Financial Plan.

In the 2015 Corporate Strategic Plan, Council identified five strategic priorities:

- a. Fiscal Responsibility
- b. Excellence in Management and Governance
- c. Enhancing Community Livability
- d. Economic Prosperity
- e. Community Planning

The 2015 budget integrates each of these priorities.

a. Fiscal Responsibility:

The District will work towards long-term financial sustainability. It will prepare for the future by ensuring adequate contributions are made towards required long-term capital infrastructure needs while living within current means.

The 2015 budget as amended achieves a 0.00% tax increase. This plan includes contractually obligated increases to expenditures that equate to approximately 2% overall. Addressing the long-term contributions towards capital infrastructure needs, there is an additional \$130,000 budgeted to be transferred into the Capital Asset Replacement Reserve. This is above and beyond the minimum required by bylaw.

With long-term sustainability a critical element to strong fiscal responsibility, an additional \$200,000 is projected to be transferred into the Capital Asset Replacement Reserve. This is the revenue that is expected to be received from new assessment within the District (Non-market Change assessment).

A 0.00% tax increase has been achieved in the current year while setting aside \$565,808 into reserves for future use, of which \$373,869 is not currently required by Bylaw. This represents strong fiscal responsibility.

b. Excellence in Management and Governance:

The District will use best practices to ensure excellence in Management and Governance. Focus will be on Community Engagement, Records Management, Staffing Review, development of corporate performance measures and risk management.

c. Enhancing Community Livability:

The District will work towards making Sooke a vibrant and accessible community. The Town Centre is a significant priority of Council. The initial focus will be on transportation flow, pedestrian safety improvements and meeting appropriate maintenance standards. Implementation of the Town Centre Plan will require many different efforts, including some capital projects, land acquisition and road re-alignments. Considerable work is needed to improve sidewalks and pedestrian safety. Additionally, actions are required to improve the appearance and functionality of the area.

The focus on the Town Centre began in 2013, has continued on through 2014 and continues throughout the 2015 – 2019 Financial Plan. Some of the completed projects include; land purchases, Church Road Multi-use Trail, completion of the first phase of the Grant Road Connector Project “Wadams Way”, construction of the Wadams Way Multi-use Trail. Included in 2015 of the Financial Plan are the following projects:

1. Hwy 14 Roundabout Construction
2. Improvements to Hwy 14 from Church Rd to Otter Point Rd.
3. Design and construction of sidewalks along Hwy 14 from Church Rd to Otter Point Rd.
4. Design and begin construction of the second phase of the Grant Road Connector Project (Phillips to Charters Rd.)
5. Creating public access along Brownsey Boulevard from Hwy 14 to Goodmere Rd.
6. Continued funding for Road and Sidewalk Improvement Program
7. Downtown Art Bench
8. Transit Stop Improvements

Projects included in 2016 – 2019 include:

1. Completion of the second phase of the Grant Road Connector Project (Phillips to Charters Rd.)
2. Improved Rainwater Management in the Town Centre
3. Continued funding for Road and Sidewalk Improvement Program
4. Church Rd. widening (Sooke Rd to Helgeson Rd.)
5. Phase three of the Connector along Grant Rd. (Otter Point to Gatewood)

d. Economic Prosperity:

The District will work towards developing appropriate mechanisms to facilitate and promote long-term community economic prosperity.

e. Community Planning

The District will work towards streamlining planning processes to encourage investment and job growth in the community.

Council desires to move forward with the implementation phase of several of the background studies or plans that have been completed in the past few years. In particular, Council wishes to: identify infrastructure upgrades, complete the DCC Bylaw review for sewers, and introduce Checklists and Templates to streamline development approvals. Much of the work on this began in 2013 and will continue in 2015 and years to follow.

The 2015 budget has \$20,000 allocated for funding the work on long term plans.

Highlights:

Strategic Plan:

Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy. In order to determine the direction of the organization, it is necessary to understand its current position and the possible avenues through which it can pursue a particular course of action. In many organizations this is viewed as a process for determining where an organization is going over the next year, or—more typically—3 to 5 years.

In 2014, Council established the 2014 – 2015 Corporate Strategic Plan. This document guides many of the budget decisions included in the 2015 – 2019 Financial Plan. In addition, the current Council has met to set a new Strategic Plan for 2015 and beyond. This plan was approved on April 13, 2015 and has been incorporated into this financial plan.

Having a documented direction gives all stakeholders a better indication of the direction that the District is going. A strategic plan increases the efficiency within an organization as it provides clear direction for Council and staff. It is a guide to follow while also acting as a reference point when making decisions.

Fire Equipment Reserve:

Currently the District of Sooke has the Fire Protection Capital Reserve Fund Bylaw No. 7, 1999. This reserve account is to be funded by general revenue. Fire Rescue

equipment, especially vehicles, are a significant expense for a municipality the size of the District of Sooke. Two approaches can be taken by an organization to fund the projected future costs of capital.

Method 1: As the requirement occurs, tax in that year for the full cost of the equipment.

Method 2: Estimate future costs and set aside funds in a 'savings' account so that at the time of the purchase the required funding is available.

Method 1 above, results in significant expense increases on a sporadic basis. In the year of a large purchase there is a spike in the capital expense which in turn results in a spike in the revenues required. Taxes would typically increase dramatically in these years, resulting in a large tax increases periodically.

Method 2 above, allows a 'smoothing' of the revenue required to cover the costs associated with these purchases. Under this scenario, costs are projected over a period of time and averaged to determine an average annual cost. The average annual cost then transferred into a savings account. In this situation the savings account is the Fire Protection Capital Reserve. This method eliminates the periodic tax increases as the reserve account is funded over a period of time to cover the periodic expenses that are not consistent year over year.

Method 2 is the recommended policy. During 2015 staff will bring forward a more detailed capital asset replacement plan for fire equipment. This plan will outline the necessary annual funding into the savings account, Fire Protection Capital Reserve. For 2015, \$100,000 has been allocated for transfer into the Fire Reserve account.

Policing:

The budgeted increase for the contract with the RCMP reflects increases in the per officer costs in addition to increases in the accommodation costs. As the RCMP has a March 31 year end, the 2015 budget numbers are based on RCMP forecast expenditures for 2013-2014 and budgets for 2014-2015.

Sewer Parcel Tax:

The base parcel tax has been budgeted to stay at the same level as 2014, \$515. The parcel tax amount is subject to review on an annual basis based on the growth in the Sewer Specified Area in addition to the budgeted expenditures each year.

In 2013, Council approved a \$37 increase to the base parcel tax from 2013 to 2017 to fund the repayment to the General Operating Fund. The sewer fund owed the general

fund \$588,460 for borrowings from 2006 to 2012. At the end of the 5 year repayment term this additional \$37 will be eliminated.

Sewer DCC Reserve and EPCOR Contract:

Council made the policy decision in 2012 to begin using Wastewater DCC's to offset the principal payment on the Sewer debt. This amounts to \$295,419 annually.

The decision to use DCC funds to pay for the principal payment on debt that the District holds for the installation of the sewer system could have been made immediately after the District incurred the debt, as the project was listed in the DCC Bylaw and funds were being collected for the purpose of paying for those projects.

The accumulation of DCC funds between 2004 and 2012 was made up of funds that were collected for the purpose of paying for the Sanitary Sewer DCC Program. The funds collected can only be used for these projects; therefore, using the DCC funds to pay for the principal portion of the loan is a fiscally responsible measure to ensure that these funds are used for the purpose that they were collected. It is in fact not fiscally responsible to use other funds to pay for a project when the DCC funds are available and they are solely for the purpose of paying for the project.

Concern has been brought forward that the use of the DCC funds are depleting the sewer fund ability to cover future expenditures. In fact, the decision by Council in 2012 to begin correctly using the DCC funds to cover the debt principal has allowed the creation of another reserve account within the sewer fund where all surpluses in the sewer fund have been deposited since 2013. This reserve account provides the savings account to help cover and fund future sewer expenditures.

As outlined in the 2015 – 2019 Five Year Financial Plan, the Reserve for Future Sewer Expenditures is budgeted to grow from \$302,526 to \$1,397,321. During the same 5 year time frame the DCC fund is budgeted to decrease from \$962,144 to \$131,014. While it may appear that this decrease in the DCC Fund is not a good thing it must be noted again that the purpose of those funds is for the payment of the projects within the program and no other expenditures within the sewer system.

Given that the DCC funds can only be used for the projects listed in the DCC program the decision to use the funds for this purpose is a fiscally sound decision. While the DCC funds may not end up funding as much of the project as originally planned this does not mean that the funds that are collected shouldn't be used. As the funds have been collected for the purpose of paying for these projects, even the complete use of

the Wastewater DCC Reserve is not a sign of weak financial management or financial sustainability.

Going forward staff will continue to closely monitor the Wastewater DCC Revenue being collected and deposited into the DCC reserve account to ensure that adequate funding is maintained within the sewer fund. Based on current projections, through 2026 when the sewer debt will be paid off, the DCC fund and the newly created reserve for future expenditures will adequately fund the principal on the sewer debt and the sewer fund will not be in a position that it will be borrowing from the general fund.

The District's contract with EPCOR for operation and maintenance of the District's Sewer System expires on September 30, 2016. It is not possible at this time to estimate the impact this may have on future Sewer Fund expenditures.

Reserve for Future Sewer Expenditures:

All funds generated within the sewer fund must be retained within the fund. In the event that revenues are higher than expenditures in a given year these funds must be retained within the fund.

Beginning in 2013, excess funds are transferred into a reserve account to cover future expenditures. This is a strong fiscal decision and creates a "savings" account for the sewer fund.

Building Maintenance:

Just like on a vehicle or a home, maintenance is required for the municipal hall. Maintenance has been neglected in some areas around the municipal hall in previous years, as outlined by the Occupational Health and Safety Committee. The 2013 budget included an increase in building maintenance expense to undertake some of the much needed maintenance around the municipal hall. The increase was continued in 2014 and is again continued in the 2015 budget to ensure that maintenance is regularly conducted and no longer neglected. If neglected, there may be significant health and safety issues for staff and members of the public who use the municipal hall.

Professional Development:

Training offers many benefits to both the business and its employees. These can range from increased efficiency and productivity to increased morale, motivation and job satisfaction. Training also offers the following benefits:

- It ensures new employees acquire the necessary skills, knowledge, qualities and qualifications for the job they will be doing.

- It makes it easier for new employees to reach the level of performance expected of them by the business.
- Helps to identify the potential of employees which increases the job prospects and chances of promotion. Training also helps the business to make sure that it has the right person for the job when promotion opportunities arise.
- Long term costs can be reduced due to factors such as reducing waste and increasing labor productivity.
- If or when change occurs it helps employees deal with it more effectively and be more flexible, reducing resistance to change.
- Helps improve the image and reputation of the business because customers will have more confidence in well trained staff.

In addition to the above benefits to continual training for staff, some members of staff belong to professional organizations that require that the individual undertake a minimum number of hours of training in order to maintain that professional designation. Where the organization requires that the member of staff have the designation, the organization should also support the staff member's professional development.

The 2015 budget includes levels that are required for adequate staff training, including those that require a minimum level of training each year to maintain their professional designations. Human capital is the most valuable asset many organizations have. Adequate funding for training and development will increase employee moral, increase efficiency and increase service to the public.

Plans:

The Financial Plan as presented includes an annual budget for 'long-term plans'. The establishment of operational plans must be done to guide and direct the direction of the community. They also provide direction to Council and staff along with acting as a consistent reference point.

While the initial cost to develop the plan is generally the largest there are ongoing costs to renew, replace and redo the plans. Most plans are current at the time of their development; however they require updates to remain effective and current. Each of these stages is another major cost driver.

The District of Sooke, in most cases, does not have the human capital in house to perform these stages in the life cycle of the plan. Staff always look for ways to minimize the cost of external consultants, however, many plans require the expertise or time required of an external consultant to ensure the best end result.

Inflation:

The 2015 – 2019 Five Year Financial Plan uses a 2% inflation factor. Inflationary increases are applied to revenues and expenses, except where specific increases or decreases are known or estimated.

Vancouver Island Regional Library:

Starting in 2012, Council decided to reflect the Vancouver Island Regional Library as a separate line item on the annual tax notice. While this is a separate line item on the tax notice, the funding must still be financed by general revenue – primarily taxes.

VIRL has projected significant increases in their budget for the next five years. These increases have been reflected in this Five Year Financial Plan.

Amortization:

Effective 2009, Local Governments have been required to account for Tangible Capital Assets under PSAB 3150. Capital assets must also be amortized (depreciated). Amortization is recorded as an expense on the annual financial statements. Effective 2013, amortization has been included in the budget numbers. Inclusion in the budget allows better comparability budget to actual on the annual financial statements.

Amortization has a significant effect on the overall budgeted expenses for a number of the segments (Engineering, Protective, General Government, Sewer). As amortization is a non-cash expense, a corresponding revenue offset has been included on the Summary page for both General Fund and Sewer Fund.

In addition, as the inclusion of amortization has significantly increased the total expense for most segments in the budget, a sub-total before amortization has been included to allow for better comparison of budgeted cash expenditures when comparing budgets.

Non-Market Change:

Each year, new development in the community increases the property assessment for the municipality. Increased assessment results in an increase in the tax base. This “new” tax money is traditionally used in one of two ways, or combination thereof; firstly, to offset tax increases in the current year, secondly, to increase reserves as a savings for use in future years.

Non-market change has been factored into this budget based on preliminary Non-market change values received from BC Assessment.

In keeping with Strategic Priority #1, Fiscal Responsibility, the 2015 – 2019 Five Year Financial Plan includes a transfer directly into the Capital Asset Replacement Reserve of \$200,000 of a total \$291,000 in projected tax revenues generated through the increase in assessed value resulting from the Non-market Change.

2. Summary:

The 2015 – 2019 Five Year Financial Plan addresses the short-term priorities of Council while continuing to address long-term fiscal responsibility. Funding is always a balance between current needs/wants and saving for future.

**District of Sooke
Financial Plan 2015 - 2019
Adjustments - As at April 13, 2015**

	Page #	2015	2016	2017	2018	2019
March 2, 2015 Proposed Five Year Financial Plan						
Property Tax - Proposed Financial Plan from March 2, 2015		6,337,019	6,825,596	7,331,572	7,648,866	7,978,494
Non-market Change		291,000	100,000	100,000	100,000	100,000
Total Property Taxes (including Non-market change)		6,628,019	6,925,596	7,431,572	7,748,866	8,078,494
% increase per Proposed Five Year Financial Plan March 2, 2015		2.49%	2.98%	5.86%	2.92%	2.96%
Adjustments						
1 Council Contingency	14	(22,150)	(19,603)	(19,045)	(18,476)	(17,733)
2 Grants - Community Grants	16	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
3 Long-term Plans	16	(30,000)	(39,600)	(54,192)	(53,776)	(53,351)
4 Regional Crime Unit	18	(43,869)	(44,746)	(45,641)	(46,554)	(47,485)
5 Development Services Salaries	23	(38,500)	(39,270)	(40,055)	(40,857)	(41,674)
6 Seasonal Adornment	24	10,000				
7 Transfer to Capital Asset Replacement Reserve - Non-market change revenue	25	(33,500)				
8 Building Inspection Salaries	22	(38,500)	(39,270)	(40,055)	(40,857)	(41,674)
9 Consulting	22	10,000				
10 Transfer to Future Policing Cost reserve	25	43,869	44,746	45,641	46,554	47,485
11 Annual Grants	16		(3,358)	(6,784)	(8,475)	(8,666)
12 Contract with RCMP	18		29,172	121,266	123,691	126,165
13 Boat Launch repair	22	4,000				
14 Transfer from Reserves (Revenue Smoothing Reserve)			(57,500)			
Amended Property Tax		6,183,369	6,641,167	7,277,706	7,595,117	7,926,562
Non-market Change		291,000	100,000	100,000	100,000	100,000
Total Property Taxes (including Non-market change)		6,474,369	6,741,167	7,377,706	7,695,117	8,026,562
Amended % increase		0.00%	2.58%	7.96%	2.95%	3.01%

**District of Sooke
Financial Plan 2015 - 2019
Consolidated - Summary**

	2015	2016	2017	2018	2019
Expenditures (function)					
General Government	2,361,289	2,518,711	2,566,713	2,621,750	2,653,835
Protective services	3,111,579	3,253,888	3,431,757	3,504,583	3,571,152
Engineering	2,769,253	2,802,157	2,866,445	2,912,252	2,977,895
Development Services	720,322	541,863	501,912	501,619	531,269
Sewer operations	2,034,391	2,054,005	1,992,167	1,974,336	2,033,419
Sewer debt	685,359	685,359	685,359	685,359	685,359
Recreation/Culture	399,035	396,816	404,752	412,848	421,104
Debt Servicing	137,359	136,037	134,715	48,615	48,615
Total operating expenditures	12,218,587	12,388,836	12,583,821	12,661,362	12,922,650
Capital expenditures	4,910,834	2,949,122	1,485,920	2,603,252	3,112,579
Total proceeds that must be transferred to reserves	1,091,000	1,067,250	1,088,488	1,127,753	1,159,588
Transfer to reserves	741,553	674,606	748,914	868,652	832,628
Total expenditures	18,961,974	17,079,814	15,907,142	17,261,018	18,027,444
Revenues (source)					
Net taxes available for municipal purposes	238,971	243,750	248,625	253,598	258,670
Sales and user fees	81,557	82,966	84,525	86,116	87,738
Government transfers and grants	900,126	918,128	928,392	938,861	949,539
Investment income	100,000	102,000	104,040	106,121	108,243
Penalties and fines	215,000	219,300	223,686	228,160	232,723
Licenses and permits	477,562	496,293	515,864	536,313	557,685
Lease and rental	54,000	55,080	56,182	57,305	58,451
Donations and contributions	-	-	-	-	-
Sewer operating revenue	2,426,671	2,452,374	2,438,717	2,428,159	2,424,612
Developer cost charges	275,000	288,750	303,188	318,347	334,264
Casino revenue sharing	250,000	255,000	260,100	265,302	270,608
	5,018,886	5,113,641	5,163,318	5,218,281	5,282,533
Transfers from Reserves					
For Operations	5,000	57,500	22,000	-	-
For Capital	4,196,588	2,342,222	690,520	1,707,452	2,025,378
	4,201,588	2,399,722	712,520	1,707,452	2,025,378
Transfers from unallocated surplus	312,937	152,937	-	-	-
Transfer from unallocated surplus	132,057	134,698	65,198	-	-
	444,994	287,635	65,198	-	-
Transfer from allocated surplus	334,247	-	-	-	-
Offset for amortization	2,487,890	2,537,648	2,588,401	2,640,169	2,692,972
Total Revenues without Taxes	12,487,605	10,338,646	8,529,436	9,565,901	10,000,883
Tax revenue from Non-market Change	291,000	100,000	100,000	100,000	100,000
Total Revenues	18,961,974	17,079,814	15,907,142	17,261,018	18,027,444
Property Taxes	6,183,369	6,641,167	7,277,706	7,595,117	7,926,561
% increase in property taxes	0.00%	2.58%	7.96%	2.95%	3.01%
Total Property Taxes (including Non-market change)	\$6,474,369	\$6,741,167	\$7,377,706	\$7,695,117	\$8,026,561

**District of Sooke
Financial Plan 2015 - 2019
General Fund - Summary**

	2015	2016	2017	2018	2019
Expenditures (function)					
General Government	2,361,289	2,518,711	2,566,713	2,621,750	2,653,835
Protective services	3,111,579	3,253,888	3,431,757	3,504,583	3,571,152
Engineering	2,769,253	2,802,157	2,866,445	2,912,252	2,977,895
Development Services	720,322	541,863	501,912	501,619	531,269
Recreation/Culture	399,035	396,816	404,752	412,848	421,104
Debt Servicing	137,359	136,037	134,715	48,615	48,615
Total operating expenditures	9,498,837	9,649,472	9,906,294	10,001,667	10,203,872
Capital expenditures	4,910,834	2,949,122	1,485,920	2,603,252	3,112,579
Total proceeds that must be transferred to reserves	1,091,000	1,067,250	1,088,488	1,127,753	1,159,588
Transfer to reserves	565,808	483,435	500,039	602,789	619,487
Total expenditures	\$16,066,479	\$14,149,278	\$12,980,740	\$14,335,461	\$15,095,525
Revenues (source)					
Net taxes available for municipal purposes	238,971	243,750	248,625	253,598	258,670
Sales and user fees	81,557	82,966	84,525	86,116	87,738
Government transfers and grants	900,126	918,128	928,392	938,861	949,539
Investment income	100,000	102,000	104,040	106,121	108,243
Penalties and fines	215,000	219,300	223,686	228,160	232,723
Licenses and permits	477,562	496,293	515,864	536,313	557,685
Lease and rental	54,000	55,080	56,182	57,305	58,451
Donations and contributions	-	-	-	-	-
Developer cost charges	275,000	288,750	303,188	318,347	334,264
Casino revenue sharing	250,000	255,000	260,100	265,302	270,608
	2,592,215	2,661,267	2,724,601	2,790,122	2,857,922
Transfers from Reserves					
For Operations	5,000	57,500	22,000	-	-
For Capital	4,196,588	2,342,222	690,520	1,707,452	2,025,378
	4,201,588	2,399,722	712,520	1,707,452	2,025,378
Transfers from unallocated surplus	312,937	152,937	-	-	-
Transfer from unallocated surplus (Sewer Deficit Repay)	132,057	134,698	65,198	-	-
	444,994	287,635	65,198	-	-
Transfer from allocated surplus	334,247	-	-	-	-
Offset for amortization	2,021,081	2,061,503	2,102,733	2,144,787	2,187,683
Total Revenues without Taxes	9,594,125	7,410,127	5,605,051	6,642,361	7,070,983
Tax revenue from Non-market Change	291,000	100,000	100,000	100,000	100,000
Total Revenues	16,066,479	14,149,278	12,980,740	14,335,461	15,095,525
Property Taxes	6,181,354	6,639,151	7,275,689	7,593,099	7,924,543
% increase in property taxes	0.00%	2.58%	7.96%	2.95%	3.01%
Total Property Taxes (including Non-market Change)	\$6,472,354	\$6,739,151	\$7,375,689	\$7,693,099	\$8,024,543

**District of Sooke
Financial Plan 2015 - 2019
General Fund**

General Government Services		2015	2016	2017	2018	2019
Council						
	Remuneration	81,280	81,280	81,280	81,280	81,280
	Benefits	1,529	1,559	1,590	1,622	1,655
	Travel/conferences/education	27,591	28,143	28,706	29,280	29,866
	Volunteer recognition - o/s services	2,500		2,500		2,500
	Contingency	35,000	35,700	36,414	37,142	37,885
	Total Council	147,900	146,682	150,490	149,325	153,186
Corporate Services						
	Salaries	364,098	421,344	457,070	466,212	475,536
	Benefits	60,723	90,514	97,233	99,234	100,385
	Specialty office supplies	1,530	1,561	1,592	1,624	1,656
	Hospitality and meals	2,027	2,067	2,109	2,151	2,194
	Travel	1,061	1,082	1,104	1,126	1,149
	Professional Development	12,000	12,240	12,485	12,734	12,989
	Memberships	3,400	3,468	3,537	3,608	3,680
	Legislative Dues/Subscriptions	2,000	2,040	2,081	2,122	2,165
	Advertising/Communications	37,740	38,495	39,265	40,050	40,851
	Contingency	2,081	2,122	2,165	2,208	2,252
	Total Corporate Services	486,660	574,934	618,641	631,069	642,858
Finance and Information Technology						
	Salaries	483,919	519,597	529,989	540,589	551,400
	Benefits	119,126	123,976	126,092	128,563	129,952
	Subscriptions	318	325	331	338	345
	Travel	1,061	1,082	1,104	1,126	1,149
	Professional Development	14,566	14,857	15,154	15,457	15,766
	Memberships	3,457	3,526	3,596	3,668	3,742
	Cash Over/Short	27	27	28	28	29
	Tax adjustments	531	541	552	563	574

General Government Services

Banking
Property Tax Interest Expense (prepayment)
Tax forms and supplies
Property Tax Stabilization contingency

	2015	2016	2017	2018	2019
	6,000	6,120	6,242	6,367	6,495
	4,000	4,080	4,162	4,245	4,330
	8,200	8,364	8,531	8,702	8,876
	10,000	10,200	10,404	10,612	10,824
Total Finance and Information Technology	651,204	692,695	706,185	720,259	733,482

Common Services - Vehicle Fleet

Fuel - Gas/Diesel (Highlander)
Repairs and Maintenance (Highlander)
Fuel - Gas/Diesel (Nissan)
Repairs and Maintenance (Nissan)
Fuel - Gas/Diesel (GMC)
Repairs and Maintenance (GMC)
Vehicle Insurance (Highlander)
Vehicle Insurance (GMC & Chevrolet trucks)
Vehicle Maintenance (GMC & Chevrolet trucks)

	1,698	1,732	1,767	1,802	1,838
	416	424	433	442	450
	1,224	1,224	1,224	1,224	1,224
	408	416	424	433	442
	520	531	541	552	563
	212	216	221	225	230
	1,019	1,039	1,060	1,081	1,103
	1,581	1,613	1,645	1,678	1,712
	2,601	2,653	2,706	2,760	2,815
Total Common Services - Vehicles	9,679	9,849	10,021	10,197	10,376

Common services - Office

Interest on Refundable Deposits
Telephone
Copy/service charges
Equipment lease/rental
Freight/courier
Postage
Office supplies
Subscriptions and Memberships
Records management
Occupational Health and Safety
Website
Software Licensing
Staff IT Software Training
IT Consulting/Back-up
LAN/PC's/Networking/Internet

	510	520	531	541	552
	24,196	24,679	25,173	25,677	26,190
	8,239	8,404	8,572	8,744	8,918
	14,800	12,100	20,400	20,808	21,224
	1,689	1,723	1,758	1,793	1,829
	5,800	5,916	6,034	6,155	6,278
	19,121	19,503	19,893	20,291	20,697
	9,063	9,244	9,429	9,617	9,810
	52,200	20,000	20,400	20,808	21,224
	2,000	2,040	2,081	2,122	2,165
	2,000	2,000	2,000	2,000	2,000
	61,810	109,287	74,352	66,090	65,580
	3,750	3,750	3,750	3,750	3,750
	7,500	7,500	7,500	7,500	7,500
	19,600	32,900	34,058	34,239	34,924
Total Common Services - Office	232,278	259,567	235,931	230,135	232,641

General Government Services					
	2015	2016	2017	2018	2019
Common services - Building					
Natural Gas	14,713	15,007	15,307	15,613	15,925
Water	3,153	3,216	3,280	3,346	3,413
Electricity	36,414	37,142	37,885	38,643	39,416
Waste removal	6,757	6,892	7,030	7,170	7,314
Hazardous material disposal container	500	500	500	500	500
Common services - Building maintenance					
Operating supplies	4,514	4,605	4,697	4,791	4,887
Contracted maintenance	55,000	56,100	57,222	58,366	59,534
Other outside services	15,000	15,300	15,606	15,918	16,236
Total Common Services - Building	136,051	138,762	141,527	144,347	147,224
Total Common Services	378,008	408,177	387,479	384,680	390,242
Special services					
Recruitment costs - travel	1,592	1,624	1,656	1,689	1,723
Recruitment costs - advertising	1,910	1,948	1,987	2,027	2,068
Legal	100,000	102,000	104,040	106,121	108,243
Audit	27,591	28,143	28,706	29,280	29,866
Insurance premium	89,978	90,315	90,659	90,659	90,659
Insurance contingency	15,300	15,606	15,918	16,236	16,561
Insurance claims	15,300	15,606	15,918	16,236	16,561
Labour relations - consulting	-	-	-	-	-
Communities in Bloom	1,100	3,121	3,183	3,247	3,312
Elections	1,800	-	-	25,000	-
Public and government relations	6,898	7,036	7,177	7,320	7,466
Contingency (staffing coverage)	3,121	3,184	3,247	3,312	3,378
Boat Launch Expense	21,000	21,420	21,848	22,285	22,731
Canada Day Fireworks	2,653	2,706	2,760	2,815	2,872
Total Special Services	288,244	292,709	297,101	326,229	305,442

General Government Services

Grants

Service Agreements

Sooke Region Community Health Initiative
Sooke Community Association
Chamber of Commerce
Sooke Region Tourism Association
Visitor Information Centre

	2015	2016	2017	2018	2019
	17,500	17,500	17,500	17,500	17,500
	28,000	28,000	28,000	28,000	28,000
	28,150	28,150	28,150	28,150	28,150
	23,000	23,000	23,000	23,000	23,000
	20,808	20,808	20,808	20,808	20,808

Annual Grant

Annual Grants

	72,788	72,788	72,788	72,788	72,788
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Bi-annual Grants

Community Grants

	50,000	50,000	50,000	50,000	50,000
Total Grants	240,246	240,246	240,246	240,246	240,246

Economic Development

Mayor's Advisory Panels - Specialty supplies
Memberships (Economic Development)

	510	520	531	541	552
	520	531	541	552	563
Total Economic Development	1,030	1,051	1,072	1,093	1,115

Plans

Strategic Plan
Long-term Plans

	9,000	-	-	-	15,000
	20,000	20,400	20,808	21,224	21,649
Total Plans	29,000	20,400	20,808	21,224	36,649

Subtotal before amortization

	2,222,292	2,376,895	2,422,021	2,474,125	2,503,219
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Amortization - General Government

	141,012	143,832	146,709	149,643	152,636
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Total General Government

\$ 2,361,289	\$ 2,518,711	\$ 2,566,713	\$ 2,621,750	\$ 2,653,835
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District of Sooke
Financial Plan 2015 - 2019
General Fund

Protective Services	2015	2016	2017	2018	2019
Policing					
Contract with RCMP	1,629,085	1,715,839	1,866,666	1,903,999	1,942,079
Integrated Mobile Crisis Response Team	5,792	5,908	6,026	6,147	6,270
Integrated Domestic Violence Unit	8,597	8,769	8,944	9,123	9,306
Mobile Youth Services Team	3,000	3,060	3,121	3,184	3,247
Crime Stoppers Funding	3,135	3,198	3,262	3,327	3,394
CR Action Team	1,307	1,334	1,360	1,387	1,415
Source Information	2,122	2,165	2,208	2,252	2,297
Community Liaison Officer	4,330	4,416	4,505	4,595	4,687
Total Policing	1,657,369	1,744,688	1,896,092	1,934,014	1,972,694
Emergency Program					
Supplies	10,202	10,406	5,614	5,726	5,841
Office supplies	1,689	1,723	1,758	1,793	1,829
EOC radio operations	1,689	1,723	1,758	1,793	1,829
Emergency Program Vehicle	1,530	1,561	1,592	1,624	1,656
Communications	1,238	1,263	1,288	1,314	1,341
Professional Development	4,080	4,162	4,245	4,330	4,416
ESS - Training	2,040	2,081	2,122	2,165	2,208
Emergency planning - outside services (ESS Director)	2,252	2,297	2,343	2,390	2,438
Total Emergency Program	24,721	25,216	20,720	21,134	21,557
Fire Department					
Administration					
Salaries	555,652	589,274	605,671	622,401	629,470
Benefits	146,855	149,978	150,655	152,042	152,971
Operating supplies	4,505	4,595	4,687	4,781	4,876
Office supplies	3,773	3,848	3,925	4,004	4,084
Office equipment leases	2,858	2,915	2,973	3,033	3,093
Professional Development	34,600	35,600	36,600	37,600	38,600
Memberships	1,188	1,212	1,236	1,261	1,286
Subscriptions	2,122	2,165	2,208	2,252	2,297
Hospitality - operating supplies	2,815	2,872	2,929	2,988	3,047

Protective Services					
Insurance premiums	2015	2016	2017	2018	2019
	22,950	23,409	23,877	24,355	24,842
Annual dinner	9,500	9,500	9,500	9,500	9,500
Total Administration	786,818	825,368	844,263	864,215	874,067
Volunteer Firefighters					
Duty officer remuneration	25,787	26,303	26,829	27,366	27,913
First response duty remuneration	25,787	26,303	26,829	27,366	27,913
Relief worker wages/remuneration	45,918	58,418	59,586	60,778	61,994
Relief Workers Benefits	689	702	717	731	745
Honorarium	17,500	17,850	18,207	18,571	18,943
Allowance - contract payment	37,779	38,535	39,305	40,091	40,893
WCB Benefits	450	459	468	477	487
Medical testing	3,329	3,396	3,464	3,533	3,604
Recruitment	1,040	1,061	1,082	1,104	1,126
Uniforms and operating supplies	12,200	12,444	12,693	12,947	13,206
Total Volunteer Firefighters	170,480	185,471	189,181	192,964	196,824
Telecommunications					
CREST	46,048	46,969	47,908	48,866	49,843
Telephone and Data services	11,072	11,293	11,519	11,749	11,984
Repairs/maintenance/replacement	2,801	2,857	2,914	2,972	3,031
Total Telecommunications	59,920	61,118	62,340	63,587	64,859
Community Education					
Operating supplies	4,752	4,847	4,943	5,042	5,143
Total Community Education	4,752	4,847	4,943	5,042	5,143
Inspections					
Operating supplies	2,208	2,252	2,297	2,343	2,390
Total Inspections	2,208	2,252	2,297	2,343	2,390
Training					
Operating supplies	2,872	2,929	2,988	3,047	3,108
Professional Development	-	-	-	-	-
Audio visual repair and replacement	1,126	1,148	1,171	1,195	1,219
Total Training	3,998	4,078	4,159	4,242	4,327

Protective Services		2015	2016	2017	2018	2019
Vehicle maintenance						
	Wages	6,000	6,120	6,242	6,367	6,495
	Benefits	1,000	1,020	1,040	1,061	1,082
	Fuel	18,582	18,953	19,332	19,719	20,113
	Repairs and replacement	16,234	16,559	16,890	17,228	17,573
	Other outside services	9,000	9,180	9,364	9,551	9,742
Total Vehicle Maintenance		50,816	51,833	52,869	53,927	55,005
Equipment maintenance						
	Operation and Maintenance	33,475	34,644	35,837	37,054	38,295
	SCBA maintenance	10,000		-		-
	Tire replacement	4,500	5,300	3,800	4,500	8,000
	Other outside services	2,872	2,929	2,988	3,047	3,108
Total Equipment Maintenance		50,847	42,873	42,625	44,601	49,403
Other						
	Turnout gear operating supplies	7,263	7,908	8,066	8,227	8,392
	Medical supplies	6,534	6,665	6,798	6,934	7,073
	East Sooke Fire Contract	42,000	42,840	43,697	44,571	45,462
Total - Other		55,797	57,413	58,561	59,732	60,927
Total Fire Department		1,185,634	1,235,252	1,261,239	1,290,655	1,312,945
Subtotal before amortization		2,867,725	3,005,156	3,178,051	3,245,803	3,307,197
Amortization - Protective Services		243,854	248,731	253,706	258,780	263,956
Total Protective Services		3,111,579	3,253,888	3,431,757	3,504,583	3,571,152

District of Sooke
Financial Plan 2015 - 2019
General Fund

	2015	2016	2017	2018	2019
Engineering Services					
Engineering Operations					
Salaries	397,392	413,039	421,300	429,726	438,321
Benefits	94,616	100,222	101,861	103,834	104,968
Specialty office supplies	1,061	1,082	1,104	1,126	1,149
Travel	1,061	1,082	1,104	1,126	1,149
Professional Development	10,000	10,200	10,404	10,612	10,824
Memberships	1,403	1,431	1,459	1,488	1,518
Contractor/Approving Officer	60,000	60,000	60,000	60,000	60,000
Consulting	10,400	10,608	10,820	11,037	11,257
Total Engineering Operations	575,932	597,665	608,053	618,950	629,186
Building Inspection					
Salaries	186,898	190,635	194,448	198,337	202,304
Benefits	48,216	49,126	49,918	50,859	51,417
Specialty office supplies	2,705	2,759	2,814	2,871	2,928
Professional Development	4,182	4,266	4,351	4,438	4,527
Travel	1,061	1,082	1,104	1,126	1,149
Memberships	1,081	1,103	1,125	1,147	1,170
Consulting	10,000				
Vehicle insurance	816	832	849	866	883
Total Building Inspection	254,959	249,804	254,609	259,644	264,378
Contract Services					
Road Maintenance Contract	240,870	245,687	250,601	255,613	260,725
Traffic Control Devices	8,000	8,160	8,323	8,490	8,659
Rainwater Infrastructure Maintenance	52,020	53,060	54,122	55,204	56,308
Boat Launch repair	22,000				
Total Contracted Services	322,890	306,908	323,046	319,307	335,693

Engineering Services					
	2015	2016	2017	2018	2019
Street lighting and Traffic control					
Street lighting electricity - BC Hydro	66,450	67,779	69,135	70,517	71,928
Street lighting electricity - District	15,918	16,236	16,561	16,892	17,230
Street lighting contracted maintenance - District	8,500	8,670	8,843	9,020	9,201
Traffic lights electricity	3,641	3,714	3,789	3,864	3,942
Crossing guards	14,000	14,280	14,566	14,857	15,154
Total Street lighting and Traffic control	108,510	110,680	112,893	115,151	117,454
Subtotal before amortization	1,262,291	1,265,056	1,298,601	1,313,052	1,346,711
Amortization					
Amortization - Engineering Services	1,403,130	1,431,193	1,459,817	1,489,013	1,518,793
Amortization - Storm Sewer	103,832	105,909	108,027	110,187	112,391
Total Amortization	1,506,962	1,537,101	1,567,843	1,599,200	1,631,184
Total Engineering Services	2,769,253	2,802,157	2,866,445	2,912,252	2,977,895

District of Sooke
Financial Plan 2015 - 2019
General Fund

	2015	2016	2017	2018	2019
Development Services					
Planning Operations					
Salaries	214,370	218,658	223,031	227,491	232,041
Benefits	52,733	53,704	54,568	55,580	56,150
Specialty office supplies	2,122	2,165	2,208	2,252	2,297
Travel	1,082	1,104	1,126	1,149	1,172
Professional Development	5,386	5,493	5,603	5,715	5,830
Memberships	1,148	1,170	1,194	1,218	1,242
Total Planning Operations	276,841	282,295	287,730	293,406	298,732
Geographic Services					
Salaries	147,650	150,603	153,615	156,688	159,821
Benefits	35,628	36,289	36,874	37,570	37,965
Specialty Office Supplies	2,040	2,081	2,122	2,165	2,208
Travel	1,061	1,082	1,104	1,126	1,149
Professional Development	2,500	2,550	2,601	2,653	2,706
Consulting	12,081	2,081	12,122	2,165	22,734
Total Geographic Services	200,960	194,687	208,439	202,366	226,584
Other outside services					
Board of Variance	520	531	541	541	541
Total - Other outside services	520	531	541	541	541
Economic Development					
Conference Centre Bookings	237,000	59,251	-	-	-
Conference Hosting	5,000	5,100	5,202	5,306	5,412
Total Economic Development	242,000	64,351	5,202	5,306	5,412
Subtotal before amortization	720,322	541,863	501,912	501,619	531,269
Total Development Services	720,322	541,863	501,912	501,619	531,269

**District of Sooke
Financial Plan 2015 - 2019
General Fund**

Recreation and Cultural Services	2015	2016	2017	2018	2019
Community Spaces					
Public Space maintenance	203,450	207,519	211,669	215,903	220,221
Hazardous Tree Maintenance	18,000	18,360	18,727	19,102	19,484
Parks and Trail Maintenance	-	-	-	-	-
Community Clean Up	36,332	37,059	37,800	38,556	39,327
Seasonal Adornment	11,500	1,530	1,561	1,592	1,624
Harbourway Walkway License	500	510	520	531	541
Total - Community Spaces	269,782	264,978	270,278	275,683	281,197
Sub-total before amortization	269,782	264,978	270,278	275,683	281,197
Amortization					
Amortization - Recreation and Culture	129,253	131,838	134,475	137,164	139,908
Total - Amortization	129,253	131,838	134,475	137,164	139,908
Total Recreation and Cultural Services	399,035	396,816	404,752	412,848	421,104

District of Sooke
Financial Plan 2015 - 2019
General Fund

Fiscal Services	2015	2016	2017	2018	2019
Debt servicing					
Annual lease payments	2,644	1,322			
Annual payment - Fire bylaw #91	86,100	86,100	86,100		
Annual payment - Fire bylaw #242 (Ladder Truck) - principal	20,723	20,723	20,723	20,723	20,723
Annual payment - Fire bylaw #242 (Ladder Truck) - interest	27,892	27,892	27,892	27,892	27,892
Total Debt Servicing	137,359	136,037	134,715	48,615	48,615
Transfers to own reserve funds					
Fire Equipment Reserve Fund	100,000	100,000	100,000	100,000	100,000
SPA Reserve	7,500	9,000	9,455	9,934	10,436
Capital Works Reserve (GST)	60,000	60,000	60,000	60,000	60,000
Capital Improvement Financing Reserve	12,000	12,000	12,000	12,000	12,000
Future Policing Costs	43,869	44,746	45,641	46,554	47,485
Building Maintenance Fund				86,100	86,100
Capital Asset Replacement Reserve (Minimum per Bylaw)	12,439	12,688	12,942	13,201	13,465
Transfer to Capital Asset Replacement Reserve - Non-market change revenue	200,000	100,000	100,000	100,000	100,000
Capital Asset Replacement Reserve (Recommended additional)	130,000	145,000	160,000	175,000	190,000
Total Transfers to reserves	565,808	483,435	500,039	602,789	619,487
Proceeds received that must be transferred to reserves					
Casino Reserve	250,000	255,000	260,100	265,302	270,608
DCC Road Reserve	275,000	288,750	303,188	318,347	334,264
Gas Tax - New Deal Reserve	500,000	510,000	520,200	530,604	541,216
Revenue smoothing reserve	66,000	13,500	5,000	13,500	13,500
Total Proceeds received that must be transferred to reserves	1,091,000	1,067,250	1,088,488	1,127,753	1,159,588
Capital Fund					
	4,910,834	2,949,122	1,485,920	2,603,252	3,112,579
Total Fiscal Services	6,705,001	4,635,844	3,209,161	4,382,408	4,940,268

District of Sooke
Financial Plan 2015 - 2019
General Fund

Capital	2015	2016	2017	2018	2019
Revenues					
Transferred in from Reserves					
Fire Equipment Reserve	45,000	88,000	206,400	25,000	126,200
Parks Reserve	-	-	-	-	-
Casino Reserve Fund	676,591	333,432	110,000	319,405	360,000
SPA Reserve	10,000	10,000	10,000	10,000	10,000
Capital Works Reserve (GST)	184,730	50,000	50,000	-	118,109
DCC Road Reserve	591,690	495,219	108,029	1,173,047	721,069
DCC Wastewater Reserve	-	-	-	-	-
Community Works Reserve (Gas Tax)	776,752	-	-	-	400,000
Grants	1,676,980	1,269,480	-	-	-
Emergency Snow Reserve	-	-	-	-	-
Land Sale Reserve	110,216	1,091	1,091	-	-
Asset Replacement Reserve	99,628	90,000	200,000	120,000	250,000
Building Maintenance Reserve	-	-	-	55,000	40,000
Capital Improvement Financing Reserve	25,000	5,000	5,000	5,000	-
Total transferred from reserves	4,196,588	2,342,222	690,520	1,707,452	2,025,378
Other					
Transfer from Unappropriated General Operating Surplus	-	-	-	-	-
Loans					
Transfer from Appropriated General Operating Surplus	334,247	-	-	-	-
Taxation - Transfer from General Operating	379,999	606,900	795,400	895,800	1,087,200
Total other revenue	714,246	606,900	795,400	895,800	1,087,200
Total Revenue	4,910,834	2,949,122	1,485,920	2,603,252	3,112,578
Expenditures					
Council	10,000	10,000	10,000	10,000	10,000
Corporate Services	-	-	-	-	10,000
Finance and Information Technology	41,300	25,900	31,400	40,000	13,200
Buildings	72,500	50,000	50,000	105,000	40,000
Public Works Yard	-	-	-	-	-
Building and Bylaw	-	-	-	-	-
Fire Department	66,200	95,000	506,400	26,800	626,200
Engineering	4,580,834	2,668,222	788,120	2,321,452	2,313,179
Community Park	140,000	100,000	100,000	100,000	100,000
Total expenditures	4,910,834	2,949,122	1,485,920	2,603,252	3,112,579

District of Sooke
Financial Plan 2015 - 2019
2015 Capital Plan

Department	Project Name	2015	Funding Sources											Other Grants
			Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	Capital Improvement Financing	Land Sale	SPA Reserve	
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	-	10,000	-	
		10,000	-	-	-	-	-	-	-	-	-	10,000	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
Finance	Computer Equipment Replacement Plan Mobile Inspections Operating Software	19,300	-	19,300	-	-	-	-	-	-	-	-	-	
		10,000	-	10,000	-	-	-	-	-	-	-	-	-	
		12,000	-	12,000	-	-	-	-	-	-	-	-	-	
Buildings	Seniors/Youth Centre Workstation reconfiguration Sprinklers	41,300	-	41,300	-	-	-	-	-	-	-	-	-	
		50,000	-	-	50,000	-	-	-	-	-	-	-	-	
		7,500	7,500	-	-	-	-	-	-	-	-	-	-	
Public Works Yard	Mobile Inspections Sprinklers	15,000	7,000	8,000	-	-	-	-	-	-	-	-	-	
		72,500	7,000	15,500	-	50,000	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	
Fire Department	Protective Clothing Replacement Equipment replacement	13,000	-	-	-	-	-	-	-	-	-	-	-	
		53,200	21,200	13,000 32,000	-	-	-	-	-	-	-	-	-	
		66,200	-	21,200	45,000	-	-	-	-	-	-	-	-	
Engineering	Grant Rd Connector (Phillips to Charters) Grant Rd Connector Design (Phillips to Charters) Grant Rd Connector (Church to Other Point) Road and Sidewalk Improvement Program Sooke River Road Bike Trail Town Centre Sidewalk Improvement Program Town Centre - Land acquisition (annually until 2017) Sooke Road Roundabout Roundabout Land Purchase Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	1,880,102	38,000	-	20,021	117,174	435,427 48,235	-	-	-	-	1,289,480		
		48,235	-	-	-	-	-	20,000	-	99,628	20,000	1,091	77,500	
		20,000	-	-	135,000	67,556	108,029	77,500	-	-	109,125	330,000		
		390,000	155,372	-	-	-	-	-	-	-	-	-	-	
		155,000	-	-	351,570	-	-	-	-	-	-	-	-	
		600,000	40,875	120,000	-	-	-	-	-	-	-	-	-	
		109,120	-	-	-	-	-	-	-	-	-	-	-	
		1,009,252	-	-	-	-	-	-	-	-	-	-	-	
		109,125	120,000	100,000	-	-	-	-	-	-	-	-	-	
		220,000	7,000	12,000	-	-	-	-	-	-	-	-	-	
Community Development	Public Space Enhancement Program	5,000	4,000	-	-	-	-	-	-	-	-	-		
		16,000	327,247	282,000	506,591	184,730	591,690	776,752	99,628	25,000	110,216	1,676,980		
		140,000	20,000	-	120,000	-	-	-	-	-	-	-	-	
Total		140,000	-	20,000	-	120,000	-	-	-	-	-	-	-	
		4,910,834	334,247	380,000	45,000	676,591	184,730	591,690	776,752	99,628	25,000	110,216	10,000	1,676,980

District of Sooke
Financial Plan 2015 - 2019
2016 Capital Plan

Department	Project Name	2016	Funding Sources									
			Taxes	FER	Casino	GST	Road DCC	Capital Asset Replacement	Capital Improvement Financing	Land Sale	SPA Reserve	Other Grants
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	10,000	-
		10,000	-	-	-	-	-	-	-	-	10,000	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Finance	Computer Equipment Replacement Plan Operating Software	15,900	15,900	-	-	-	-	-	-	-	-	-
		10,000	10,000	-	-	-	-	-	-	-	-	-
		25,900	25,900	-	-	-	-	-	-	-	-	-
Buildings	Seniors/Youth Centre	50,000	-	-	50,000	-	-	-	-	-	-	-
		50,000	-	-	50,000	-	-	-	-	-	-	-
Public Works Yard		-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Equipment replacement Replacement of Squad 1	13,000	13,000	-	-	-	-	-	-	-	-	-
		27,000	7,000	13,000	-	-	-	-	-	-	-	-
		55,000	55,000	20,000	-	-	-	-	-	-	-	-
Engineering	Grant Road Connector (Phillips to Charters) Town Centre - Land acquisition (annually until 2017) Murray/Horne Rd Rainwater Management System Road and Sidewalk Improvement Program Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	95,000	7,000	88,000	-	-	-	-	-	-	-	-
		1,890,102	40,000	183,432	-	387,190	1,091	90,000	-	-	-	1,269,480
		109,120	300,000	-	-	108,029	-	-	-	-	-	-
		250,000	110,000	50,000	-	-	-	-	-	-	-	-
		100,000	100,000	-	-	-	-	-	-	-	-	-
		12,000	12,000	-	-	-	-	-	-	-	-	-
Community Development	Public Space Enhancement Program	5,000	5,000	-	-	-	-	-	-	-	-	-
		12,000	12,000	-	-	-	-	-	-	-	-	-
		2,668,222	574,000	233,432	-	495,219	1,091	90,000	5,000	1,091	-	1,269,480
Total		100,000	-	50,000	50,000	-	-	-	-	-	-	-
		100,000	-	50,000	50,000	-	-	-	-	-	-	-
		2,949,122	606,900	88,000	333,432	50,000	495,219	90,000	5,000	1,091	10,000	1,269,480

District of Sooke
Financial Plan 2015 - 2019
2017 Capital Plan

Department	Project Name	2017	Funding Sources									SPA Reserve
			Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Capital Asset Replacement	Capital Improvement Financing	Land Sale	
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	-	10,000
		10,000	-	-	-	-	-	-	-	-	-	10,000
		-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Finance	Computer Equipment Replacement Plan Operating Software	21,400	-	21,400	-	-	-	-	-	-	-	-
		10,000	-	10,000	-	-	-	-	-	-	-	-
		31,400	-	31,400	-	-	-	-	-	-	-	-
Buildings	Seniors/Youth Centre	50,000	-	-	-	50,000	-	-	-	-	-	-
		50,000	-	-	-	50,000	-	-	-	-	-	-
Public Works Yard		-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Equipment Replacement Replace Unit 210 Replacement of SCBA Replacement of Tender 1	13,000	-	-	-	-	-	-	-	-	-	-
		18,400	-	-	-	-	-	-	-	-	-	-
		50,000	-	-	-	-	-	-	-	-	-	-
Engineering	Town Centre - Land acquisition (annually until 2017) Road and Sidewalk Improvement Program Murray/Horne Rd Rainwater Management System Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	175,000	-	-	-	-	-	-	-	-	-	-
		125,000	-	-	-	-	-	-	-	-	-	-
		250,000	-	-	-	-	-	-	-	-	-	-
Community Development	Public Space Enhancement Program	506,400	-	300,000	206,400	-	-	-	-	-	-	-
		109,120	-	-	-	-	-	-	-	-	-	-
		250,000	-	-	-	-	-	-	-	-	-	-
Total		300,000	-	795,400	206,400	110,000	50,000	108,029	200,000	5,000	1,091	10,000
		100,000	-	50,000	-	-	50,000	-	-	-	-	-
		100,000	-	50,000	-	-	50,000	-	-	-	-	-

District of Sooke
Financial Plan 2014 - 2018
2018 Capital Plan

		Project Name	2018	Funding Sources						
				Taxes	FER	Casino	Road DCC	Capital Asset Replacement	Capital Improvement Financing	SPA Reserve
Department Council	Arts Advisory Panel	10,000	-	-					10,000	
		10,000	-	-	-	-	-	-	10,000	
		-	-	-						
Corporate Services		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Finance	Computer Equipment Replacement Plan Operating Software	20,000	20,000	-						
		20,000	20,000							
		40,000	40,000	-	-	-	-	-	-	
Buildings	HVAC System upgrades Addition to Fire Department Training Tower Seniors/Youth Centre	40,000	-							40,000
		15,000								15,000
		50,000		50,000						
Public Works Yard		105,000	-	-	-	-	-	-	-	55,000
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Building and Bylaw		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Fire Department	Protective Clothing Replacement Equipment Replacement	13,000	1,800	13,000						
		13,800	1,800	12,000						
		-	-	-						
Engineering	Church Road Collector Widening Road and Sidewalk Improvement Program Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	26,800	1,800	25,000	-	-	-	-	-	
		1,942,452	500,000		269,405	1,173,047	120,000			
		250,000	130,000							
Community Development	Public Space Enhancement Program	100,000	100,000							
		-	-	-	-	-	-	-	-	
		100,000	100,000							
Total		2,603,252	895,800	25,000	319,405	1,173,047	120,000	5,000	10,000	55,000
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	

District of Sooke
Financial Plan 2015 - 2019
2019 Capital Plan

Department	Division	Project Name	2019	Funding Sources									
				Taxes	FER	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	SPA Reserve	Building Maintenance	
Council		Arts Advisory Panel	10,000	-	-	-	-	-	-	-	10,000		
			10,000	-	-	-	-	-	-	-	10,000		
			10,000	10,000	-	-	-	-	-	-			
Corporate Services		Council Chamber upgrades	10,000	10,000	-	-	-	-	-	-	-		
			10,000	10,000	-	-	-	-	-	-	-		
			13,200	13,200	-	-	-	-	-	-	-		
Finance		Computer Equipment Replacement Plan	13,200	13,200	-	-	-	-	-	-	-		
			13,200	13,200	-	-	-	-	-	-	-		
			40,000	-	-	-	-	-	-	-	-	40,000	
Buildings		HVAC System upgrades	40,000	-	-	-	-	-	-	-	-	40,000	
			40,000	-	-	-	-	-	-	-	-	40,000	
			-	-	-	-	-	-	-	-	-		
Public Works Yard			-	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-	-		
Building and Bylaw			-	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-	-		
Fire Department	Fire	Protective Clothing Replacement Equipment Replacement Replacement of Engine 2 Replacement og Car 1	13,000 13,200 550,000 50,000 -	13,000 13,200 500,000 50,000 -	-	-	-	-	-	-	-		
			626,200	500,000	126,200	-	-	-	-	-	-	-	
			1,999,179 250,000 100,000 12,000 12,000	340,000 100,000 100,000 12,000 12,000	-	360,000	118,109	721,069	400,000	250,000	-		
Engineering		Grant Rd Connector (Otter Point to Gatewood) Road and Sidewalk Improvement Program Rainwater Infrastructure Streetlight Installation Program Transit Stop Enhancements	2,313,179	464,000	-	360,000	118,109	721,069	400,000	250,000	-		
			100,000	100,000	-	-	-	-	-	-	-	-	
			100,000	100,000	-	-	-	-	-	-	-	-	
Community Development		Public Space Enhancement Program	100,000	100,000	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			100,000	100,000	-	-	-	-	-	-	-	-	
Total			3,112,579	1,087,200	126,200	360,000	118,109	721,069	400,000	250,000	10,000	40,000	

**District of Sooke
Financial Plan 2015 - 2019
General Fund**

Revenues	2015	2016	2017	2018	2019
Net Taxes available for municipal purposes					
Utility tax 1%	160,000	163,200	166,464	169,793	173,189
Grants in lieu of taxes	30,000	30,600	31,212	31,836	32,473
East Sooke Fire Protection - Local Service Tax	42,000	42,840	43,697	44,571	45,462
School tax administration fee	6,971	7,110	7,252	7,397	7,545
School District	5,147,920	5,250,878	5,355,896	5,463,014	5,572,274
Regional Hospital District	664,220	677,504	691,054	704,876	718,973
Capital Regional District	2,804,607	2,860,699	2,917,913	2,976,271	3,035,797
BC Assessment Authority	145,677	148,590	151,562	154,593	157,685
Municipal Finance Authority	483	493	502	512	523
BC Transit	625,453	637,962	650,721	663,736	677,011
Vancouver Island Regional Library	549,307	559,594	597,255	597,255	609,200
School District	(5,147,920)	(5,250,878)	(5,355,896)	(5,463,014)	(5,572,274)
Regional Hospital District	(664,220)	(677,504)	(691,054)	(704,876)	(718,973)
Capital Regional District	(2,804,607)	(2,860,699)	(2,917,913)	(2,976,271)	(3,035,797)
BC Assessment Authority	(145,677)	(148,590)	(151,562)	(154,593)	(157,685)
Municipal Finance Authority	(483)	(493)	(502)	(512)	(523)
BC Transit	(625,453)	(637,962)	(650,721)	(663,736)	(677,011)
Vancouver Island Regional Library	(549,307)	(559,594)	(597,255)	(597,255)	(609,200)
Total Net Taxes available for municipal purposes	238,971	243,750	248,625	253,598	258,670

Sales and user fees					
Zoning and planning books	229	234	238	243	248
Office services fees	-	-	-	-	-
Financial and tax info services	13,784	14,060	14,341	14,628	14,920
NSF charges	318	325	331	338	345
Boat Launch Fees	20,000	20,400	20,808	21,224	21,649
Sewer servability report processing fee	-	-	-	-	-
Sale of land - parks	-	-	-	-	-

Revenues	2015	2016	2017	2018	2019
Miscellaneous					
Cost recovery - Council	1,061	1,082	1,104	1,126	1,149
Cost recovery - Administration	-	-	-	-	-
Cost recovery - Finance	2,823	2,879	2,937	2,996	3,056
Cost recovery - Fire	-	-	-	-	-
Cost recovery - RCMP	6,120	6,120	6,242	6,367	6,495
Cost recovery - Engineering	12,000	12,240	12,485	12,734	12,989
Cost recovery - Planning	3,247	3,312	3,378	3,446	3,515
Cost recovery - Rec & Culture	235	239	244	249	254
First Nations	5,000	5,000	5,000	5,000	5,000
Oil tank inspections	13,249	13,514	13,784	14,060	14,341
School Site Acquisition Charge	1,172	1,195	1,219	1,243	1,268
Disposal of Assets	2,319	2,365	2,412	2,461	2,510
Total Sales and User Fees	81,557	82,966	84,525	86,116	87,738
Government transfers and grants					
Cost recovery - Emergency	-	-	-	-	-
Small Community Protection grant	315,000	321,300	321,300	321,300	321,300
Traffic Fine revenue sharing	82,000	83,640	83,640	83,640	83,640
Provincial Climate Action Rebate Incentive	1,248	1,273	1,299	1,325	1,351
Street lighting cost sharing	1,877	1,915	1,953	1,992	2,032
Gas Tax Community Works grant	500,000	510,000	520,200	530,604	541,216
Conditional Grants - Capital projects					
Total Government transfers and grants	900,126	918,128	928,392	938,861	949,539
Investment income					
Interest	100,000	102,000	104,040	106,121	108,243
Income in reserve funds					
Total Investment income	100,000	102,000	104,040	106,121	108,243
Penalties and fines					
Interest	60,000	61,200	62,424	63,672	64,946
Penalties	155,000	158,100	161,262	164,487	167,777
Total Penalties and fines	215,000	219,300	223,686	228,160	232,723

Revenues

Licenses and permits

Business licenses	58,158	59,322	60,508	61,718	62,952
Liquor Licence Application fee	318	325	331	338	345
ALR Application fees	520	531	541	552	563
Subdivision fees	35,000	35,700	36,414	37,142	37,885
Soil Deposition Fee	318	325	331	338	345
Rezoning fees	20,000	20,400	20,808	21,224	21,649
Delivery vehicle licenses	3,107	3,169	3,233	3,297	3,363
Building Permit Fees	300,000	315,180	331,128	347,883	365,486
Sign permit fees	345	352	359	366	373
Demolition permits	460	469	478	488	497
Title charge removal fee	106	108	110	113	115
Title search	1,436	1,465	1,494	1,524	1,554
Burning Permits	531	541	552	563	574
Plumbing Permit Fees	25,500	26,010	26,530	27,061	27,602
Development permits	25,000	25,500	26,010	26,530	27,061
Development variance permits	5,202	5,306	5,412	5,520	5,631
Board of Variance fees	1,561	1,592	1,624	1,656	1,689
Total Licenses and permits	477,562	496,293	515,864	536,313	557,685

Lease and Rental

Lease - Kaltasin	30,000	30,600	31,212	31,836	32,473
Lease - City Hall	24,000	24,480	24,970	25,469	25,978
Room rentals					
Total Lease and rental	54,000	55,080	56,182	57,305	58,451

Developer Cost Charges

DCC - Roads	275,000	288,750	303,188	318,347	334,264
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Total Developer Cost Charges

	275,000	288,750	303,188	318,347	334,264
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Casino revenue sharing

Casino revenue	250,000	255,000	260,100	265,302	270,608
Total Casino revenue sharing	250,000	255,000	260,100	265,302	270,608

Total Revenue

	2,592,215	2,661,267	2,724,601	2,790,122	2,857,922
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**District of Sooke
Financial Plan 2015 - 2019
Reserve Fund**

Recap of Reserves

<u>Year</u>	<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfer in</u>	<u>Transfer out</u>	<u>Closing Balance</u>
2015	Fire Equipment Reserve	63,258	100,000	(45,000)	118,258
	Community Amenities	54,029	-	-	54,029
	Parkland	204,672	-	-	204,672
	Land (Non-park)	115,183	-	(110,216)	4,967
	Casino Revenue	632,241	250,000	(676,591)	205,650
	Capital Improvement Financing Reserve	50,422	12,000	(25,000)	37,422
	Sooke Program of the Arts	41,209	7,500	(10,000)	38,709
	Capital Works (GST)	176,589	60,000	(184,730)	51,859
	Emergency Road Repair	182,767	-	-	182,767
	Capital Asset Replacement	312,912	342,439	(99,628)	555,723
Total		1,833,283	771,939	(1,151,165)	1,454,057
Recap of Deferred Revenue					
	DCC Roads	2,022,558	275,000	(591,690)	1,705,868
	DCC Sewer	965,144	115,000	(295,519)	784,625
	Gas Tax	1,705,698	500,000	(776,752)	1,428,946
Total Deferred Revenue		4,693,400	890,000	(1,663,961)	3,919,439
Other					
	Revenue Smoothing Fund	5,000	66,000	(5,000)	66,000
	Reserve for Future Policing Costs	-	43,869	-	43,869
	Reserve for Future Sewer Expenditures	302,526	175,745	-	478,271
	Housing Reserve Fund	57,830	-	-	57,830
Total other		365,356	285,614	(5,000)	645,970
Grand Total		6,892,039	1,947,553	(2,820,127)	6,019,466

**District of Sooke
Financial Plan 2015 - 2019
Reserve Fund**

Reserves

Description	2015	2016	2017	2018	2019
Fire Protection Reserve					
Opening Balance	63,258	118,258	130,258	23,858	98,858
Transfer In	100,000	100,000	100,000	100,000	100,000
Transfer Out	(45,000)	(88,000)	(206,400)	(25,000)	(126,200)
Interest	-	-	-	-	-
Closing Balance	118,258	130,258	23,858	98,858	72,658
Parks Reserve					
Opening Balance	204,672	204,672	204,672	204,672	204,672
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	204,672	204,672	204,672	204,672	204,672
Land Sale Reserve					
Opening Balance	115,183	4,967	3,875	2,784	2,784
Transfer In	-	-	-	-	-
Transfer Out	(110,216)	(1,091)	(1,091)	-	-
Interest	-	-	-	-	-
Closing Balance	4,967	3,875	2,784	2,784	2,784

Reserves		2015	2016	2017	2018	2019
Casino Revenue Reserve						
Opening Balance	632,241	205,650	127,218	277,318	223,215	223,215
Transfer In	250,000	255,000	260,100	265,302	270,608	270,608
Transfer Out	(676,591)	(333,432)	(110,000)	(319,405)	(360,000)	(360,000)
Interest	-	-	-	-	-	-
Closing Balance	205,650	127,218	277,318	223,215	133,823	
Sooke Program Arts Reserve						
Opening Balance	41,209	38,709	37,709	37,165	37,099	37,099
Transfer In	7,500	9,000	9,455	9,934	10,436	10,436
Transfer Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest	-	-	-	-	-	-
Closing Balance	38,709	37,709	37,165	37,099	37,535	
Housing Reserve Fund						
Opening Balance	57,830	57,830	57,830	57,830	57,830	57,830
Transfer In	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Closing Balance	57,830	57,830	57,830	57,830	57,830	
Capital Works Reserve (GST)						
Opening Balance	176,589	51,859	61,859	71,859	131,859	131,859
Transfer In	60,000	60,000	60,000	60,000	60,000	60,000
Transfer Out	(184,730)	(50,000)	(50,000)	-	(118,109)	(118,109)
Interest	-	-	-	-	-	-
Closing Balance	51,859	61,859	71,859	131,859	73,750	

Reserves	2015	2016	2017	2018	2019
Emergency Road Repair and Snow Removal					
Opening Balance	182,767	182,767	182,767	182,767	182,767
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	182,767	182,767	182,767	182,767	182,767
Capital Improvement Financing Reserve					
Opening Balance	50,422	37,422	44,422	51,422	58,422
Transfer In	12,000	12,000	12,000	12,000	12,000
Transfer Out	(25,000)	(5,000)	(5,000)	(5,000)	-
Interest	-	-	-	-	-
Closing Balance	37,422	44,422	51,422	58,422	70,422
Community Amenities Reserve					
Opening Balance	54,029	54,029	54,029	54,029	54,029
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	54,029	54,029	54,029	54,029	54,029
Capital Asset Replacement Reserve					
Opening Balance	312,912	555,723	723,412	796,354	964,555
Transfer In	342,439	257,688	272,942	288,201	303,465
Transfer Out	(99,628)	(90,000)	(200,000)	(120,000)	(250,000)
Interest	-	-	-	-	-
Closing Balance	555,723	723,412	796,354	964,555	1,018,019

Reserves	2015	2016	2017	2018	2019
Road DCC Reserve					
Opening Balance	2,022,558	1,705,868	1,499,399	1,694,558	839,858
Transfer In	275,000	288,750	303,188	318,347	334,264
Transfer Out	(591,690)	(495,219)	(108,029)	(1,173,047)	(721,069)
Interest	-	-	-	-	-
Closing Balance	1,705,868	1,499,399	1,694,558	839,858	453,053
Wastewater DCC Reserve					
Opening Balance	965,144	784,625	606,406	430,533	257,053
Transfer In	115,000	117,300	119,646	122,039	124,480
Transfer Out	(295,519)	(295,519)	(295,519)	(295,519)	(250,519)
Interest	-	-	-	-	-
Closing Balance	784,625	606,406	430,533	257,053	131,014
Community Works Reserve (Gas Tax)					
Opening Balance	1,705,698	1,428,946	1,938,946	2,459,146	2,989,750
Transfer In	500,000	510,000	520,200	530,604	541,216
Transfer Out	(776,752)	-	-	-	(400,000)
Interest	-	-	-	-	-
Closing Balance	1,428,946	1,938,946	2,459,146	2,989,750	3,130,966
Reserve for Future Sewer Expenditures					
Opening Balance	302,526	478,271	669,442	918,317	1,184,180
Transfer In	175,745	191,171	248,875	265,863	213,141
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	478,271	669,442	918,317	1,184,180	1,397,321

Reserves	2015	2016	2017	2018	2019
Revenue Smoothing Reserve					
Opening Balance	5,000	66,000	22,000	5,000	18,500
Transfer In	66,000	13,500	5,000	13,500	13,500
Transfer Out	(5,000)	(57,500)	(22,000)	-	-
Interest	-	-	-	-	-
Closing Balance	66,000	22,000	5,000	18,500	32,000
Reserve for Future Policing Costs					
Opening Balance		43,869	88,615	134,257	180,811
Transfer In	43,869	44,746	45,641	46,554	47,485
Transfer Out					
Interest					
Closing Balance	43,869	88,615	134,257	180,811	228,296
Reserve for Building Maintenance					
Opening Balance					31,100
Transfer In				86,100	86,100
Transfer Out				(55,000)	-
Interest					
Closing Balance			31,100		117,200
Opening Balance					
Transfers to Reserves	6,892,039	6,019,466	6,452,860	7,401,869	7,486,242
Transfers from Reserves	1,947,553	1,859,156	1,957,047	2,032,344	2,030,596
Interest	(2,820,127)	(1,425,761)	(1,008,039)	(1,947,971)	(2,235,897)
Closing Balance	6,019,466	6,452,860	7,401,869	7,486,242	7,280,940

**District of Sooke
Financial Plan 2015 - 2019
Sewer Fund - Summary**

	2015	2016	2017	2018	2019
Expenditures					
Sewer Operations	2,034,391	2,054,005	1,992,167	1,974,336	2,033,419
Sewer Debt	685,359	685,359	685,359	685,359	685,359
Total Expenditures	<u>2,719,750</u>	<u>2,739,364</u>	<u>2,677,526</u>	<u>2,659,695</u>	<u>2,718,778</u>
Revenues					
Sewer Operating Revenue	2,426,671	2,452,374	2,438,717	2,428,159	2,424,612
Offset for Amortization	466,809	476,145	485,668	495,381	505,289
Total Revenues	<u>2,893,480</u>	<u>2,928,519</u>	<u>2,924,384</u>	<u>2,923,540</u>	<u>2,929,900</u>
Sewer Fund Surplus (deficit)	<u>173,730</u>	<u>189,155</u>	<u>246,858</u>	<u>263,845</u>	<u>211,122</u>
Transfer in to Reserve for Future Expenditures	175,745	191,171	248,875	265,863	213,141

**District of Sooke
Financial Plan 2015 - 2019
Sewer Fund**

Sewer Fund	2015	2016	2017	2018	2019
# Parcel tax Rolls	2,941	3,000	3,060	3,121	3,183
# Sewer Generation Charges	628	641	653	667	680
Total	3,569	3,640	3,713	3,788	3,863
Parcel Tax	515	515	515	515	515
Parcel Tax (Repayment to General Operating)	37	37	18		
Revenues					
Operating					
Parcel Tax	1,514,615	1,544,907	1,575,805	1,607,322	1,639,468
Sewer Generation Charge	323,480	329,949	336,548	343,279	350,145
Revenue from increase in Parcel tax	132,057	134,698	65,198	-	
DCC - Wastewater	115,000	117,300	119,646	122,039	124,480
Transfer from AARF	46,000	30,000	46,000	60,000	60,000
Transfer from DCC Wastewater Reserve	295,519	295,519	295,519	295,519	250,519
Total Operating Revenue	2,426,671	2,452,374	2,438,717	2,428,159	2,424,612
Amortization offset	466,809	476,145	485,668	495,381	505,289
Total Revenues	2,893,480	2,928,519	2,924,384	2,923,540	2,929,900
Expenditures					
Operating					
EPCOR, for operations as per agreement	1,116,166	1,138,489	1,161,259	1,184,484	1,208,174
Insurance	25,644	26,157	26,680	27,214	27,758
DCC Bylaw - Sanitary/Storm	25,000		10,000		25,000
Plans and non-capital improvements	27,500	61,000	7,500	15,000	12,500
AARF Reserve Account Contribution	67,000	67,000	67,000	67,000	67,000
AARF Projects	46,000	30,000	46,000	60,000	60,000
Ministry of Finance - Discharge fee	1,200	1,200	1,200	1,200	1,200
Repayment of prior years deficits	132,057	134,698	65,198	-	-
Transfer in to DCC Wastewater Reserve	115,000	117,300	119,646	122,039	124,480
Sub-total before amortization	1,555,567	1,575,844	1,504,483	1,476,936	1,526,111

Sewer Fund	2015	2016	2017	2018	2019
Amortization	466,809	476,145	485,668	495,381	505,289
Total Operating Expenditures	2,024,391	2,054,005	1,992,167	1,974,336	2,033,419
Sewer Debt					
MFA Long Term debt - principal repayment	295,519	295,519	295,519	295,519	295,519
MFA Long Term debt - interest repayment	389,840	389,840	389,840	389,840	389,840
Total Sewer Debt	685,359	685,359	685,359	685,359	685,359
Capital					
DCC Capital Projects	-	-	-	-	-
Non DCC Capital Projects	10,000	-			
Total Capital expenditures	10,000	-	-	-	-
Total expenditures	2,719,750	2,739,364	2,677,526	2,659,695	2,718,778
Sewer Fund Surplus (deficit)	173,730	189,155	246,858	263,845	211,122
Transfer in to Reserve for Future Expenditures	175,745	191,171	248,875	265,863	213,141

**District of Sooke
Financial Plan 2015 - 2019
General Fund**

Transmission of Taxes	2015	2016	2017	2018	2019
Taxes transmitted to other agencies					
School District	5,147,920	5,250,878	5,355,896	5,463,014	5,572,274
Regional Hospital District	664,220	677,504	691,054	704,876	718,973
Capital Regional District	2,804,607	2,860,699	2,917,913	2,976,271	3,035,797
BC Assessment Authority	145,677	148,590	151,562	154,593	157,685
Municipal Finance Authority	483	493	502	512	523
BC Transit	625,453	637,962	650,721	663,736	677,011
Vancouver Island Regional Library	549,307	559,594	597,255	597,255	609,200
Total taxes transmitted to other agencies	9,937,667	10,135,721	10,364,905	10,560,257	10,771,463
Tax Levy					
School District	5,147,920	5,250,878	5,355,896	5,463,014	5,572,274
Regional Hospital District	664,220	677,504	691,054	704,876	718,973
Capital Regional District	2,804,607	2,860,699	2,917,913	2,976,271	3,035,797
BC Assessment Authority	145,677	148,590	151,562	154,593	157,685
Municipal Finance Authority	483	493	502	512	523
BC Transit	625,453	637,962	650,721	663,736	677,011
Vancouver Island Regional Library	549,307	559,594	597,255	597,255	609,200
Total tax levy	9,937,667	10,135,721	10,364,905	10,560,257	10,771,463