



2019 – 2023  
Five Year Financial Plan

Received at the February 27, 2019 Special Council meeting

## **DRAFT 2019 – 2023 Five Year Financial Plan**

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**District of Sooke**  
**Draft Financial Plan 2019 - 2023**  
**Draft Bylaw**

<b>Funding Sources</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Property Taxes	8,365,700	9,029,020	9,682,402	10,423,987	10,989,036
Parcel Taxes	2,098,628	2,254,844	2,808,215	2,865,996	2,925,221
Fees and Charges	1,735,229	1,753,112	1,842,866	1,845,131	1,847,408
Other Sources	7,157,966	6,169,501	11,045,566	4,568,447	4,591,557
Transfer from Own Funds	2,955,538	1,447,779	1,117,626	418,170	538,170
	<b>22,313,061</b>	<b>20,654,256</b>	<b>26,496,674</b>	<b>20,121,731</b>	<b>20,891,391</b>

**Expenditures**

Debt - Principal and Interest	1,069,263	1,148,699	1,236,826	1,094,213	1,094,213
Capital Expenditures	5,409,550	3,482,300	8,731,050	1,346,800	2,089,550
Transfer to Own Funds	1,512,733	1,717,865	1,663,746	2,211,498	1,996,610
Other Municipal Purposes	14,321,515	14,305,392	14,865,053	15,469,220	15,711,019
	<b>22,313,061</b>	<b>20,654,256</b>	<b>26,496,674</b>	<b>20,121,731</b>	<b>20,891,391</b>

**Proportion of funding by source**

<b>Funding Source</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>
Property Taxes	37.49%	43.72%	36.54%	51.80%	52.60%
Parcel Taxes	9.41%	10.92%	10.60%	14.24%	14.00%
Fees and Charges	7.78%	8.49%	6.96%	9.17%	8.84%
Other Sources	32.08%	29.87%	41.69%	22.70%	21.98%
Transfer from Own Funds	13.25%	7.01%	4.22%	2.08%	2.58%

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Consolidated Summary**

	2019		2020	2021	2022	2023
<b>Funding Sources:</b>						
<i>% increase in property taxes</i>	<b>7.30%</b>		<b>5.24%</b>	<b>4.86%</b>	<b>6.11%</b>	<b>3.98%</b>
Municipal general property taxes	8,140,700		8,804,020	9,467,402	10,273,987	10,839,036
Non market change	225,000		225,000	215,000	150,000	150,000
<b>Total municipal taxes</b>	<b>8,365,700</b>		<b>9,029,020</b>	<b>9,682,402</b>	<b>10,423,987</b>	<b>10,989,036</b>
Sewer Fund Parcel Taxes	2,098,628		2,254,844	2,311,215	2,368,996	2,428,221
Sewer Expansion Parcel Taxes	-		-	497,000	497,000	497,000
<b>Total Parcel Taxes</b>	<b>2,098,628</b>		<b>2,254,844</b>	<b>2,808,215</b>	<b>2,865,996</b>	<b>2,925,221</b>
Net taxes available for municipal purposes	252,500		252,500	252,500	252,500	252,500
Government transfers and grants - Capital	955,000		-	-	-	-
Government transfers and grants - Operating	1,326,965		1,311,965	1,311,965	1,311,965	1,311,965
Investment income	150,000		125,000	125,000	125,000	125,000
Proceeds from borrowing - Capital	770,000		400,000	500,000	-	-
Proceeds from borrowing - Sewer Fund	1,050,000		1,400,000	-	-	-
Proceeds from borrowing - Sewer Expansion	-		-	6,000,000	-	-
Offset for amortization	2,653,501		2,680,036	2,856,101	2,878,982	2,902,091
<b>Total Other Sources</b>	<b>7,157,966</b>		<b>6,169,501</b>	<b>11,045,566</b>	<b>4,568,447</b>	<b>4,591,557</b>
Sales and user fees	77,750		77,750	77,750	77,750	77,750
Penalties and fines	160,000		160,000	160,000	160,000	160,000
Developer cost charges (Roads)	200,000		200,000	200,000	200,000	200,000
Licenses and permits	674,543		669,543	669,543	669,543	669,543
Developer cost charges (Sewer)	180,000		180,000	180,000	180,000	180,000
Sewer Fund Serviceability Fees	15,000		15,000	15,000	15,000	15,000
Sewer Fund generation charges	427,936		450,819	453,073	455,338	457,615
Sewer Expansion generation charges	-		-	87,500	87,500	87,500
<b>Total Fees and Charges</b>	<b>1,735,229</b>		<b>1,753,112</b>	<b>1,842,866</b>	<b>1,845,131</b>	<b>1,847,408</b>
<b>Transfers from Own Funds</b>	<b>2,955,538</b>		<b>1,447,779</b>	<b>1,117,626</b>	<b>418,170</b>	<b>538,170</b>
<b>Total Funding Sources:</b>	<b>22,313,061</b>		<b>20,654,256</b>	<b>26,496,674</b>	<b>20,121,731</b>	<b>20,891,391</b>
<b>Expenditures:</b>		<b>Funded by Tax</b>				
<b>Debt Servicing:</b>						
- General Government	293,926	-	288,956	142,613	-	-
- Fire Department	173,575	69,740	213,910	255,910	255,910	255,910
- Sewer Fund	601,762	-	645,833	645,833	645,833	645,833
- Sewer Expansion	-	-	-	192,470	192,470	192,470
<b>Total Debt Servicing</b>	<b>1,069,263</b>	<b>69,740</b>	<b>1,148,699</b>	<b>1,236,826</b>	<b>1,094,213</b>	<b>1,094,213</b>
<b>Capital Expenditures:</b>						
- General Government	4,279,550	106,000	1,596,300	2,271,050	1,296,800	1,789,550
- Sewer Fund	1,130,000		1,886,000	460,000	50,000	300,000
- Sewer Expansion	-		-	6,000,000	-	-
<b>Total Capital Expenditures</b>	<b>5,409,550</b>	<b>106,000</b>	<b>3,482,300</b>	<b>8,731,050</b>	<b>1,346,800</b>	<b>2,089,550</b>
<b>Transfers to Reserves</b>	<b>1,512,733</b>	<b>175,268</b>	<b>1,717,865</b>	<b>1,663,746</b>	<b>2,211,498</b>	<b>1,996,610</b>
<b>Other Municipal Purposes:</b>						
Council	530,108	530,108	525,109	528,554	532,061	535,631
CAO's Office	422,598	422,598	429,417	345,279	326,448	346,825
Human Resources / Office Administration	189,514	189,514	188,094	189,652	191,230	192,832

Corporate Services	495,102	448,602	511,467	519,199	536,862	544,889
Financial Services	1,243,933	651,933	1,222,320	1,243,843	1,258,745	1,273,986
Development Services	2,412,707	2,210,071	2,407,136	2,444,385	2,489,372	2,579,869
Community Safety	4,484,525	3,561,867	4,600,329	4,600,713	5,107,626	5,160,496
Amortization	2,653,501		2,680,036	2,856,101	2,878,982	2,902,091
Sewer Operations	1,889,529		1,741,483	2,137,328	2,147,893	2,174,398
<b>Total Other Municipal Purposes:</b>	<b>14,321,515</b>	<b>8,014,693</b>	<b>14,305,392</b>	<b>14,865,053</b>	<b>15,469,220</b>	<b>15,711,019</b>
<b>Total Expenditures:</b>	<b>22,313,061</b>	<b>8,365,700</b>	<b>20,654,256</b>	<b>26,496,674</b>	<b>20,121,731</b>	<b>20,891,391</b>

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Debt Servicing and Reserve Transfers**

	2019	2020	2021	2022	2023
<b>Debt servicing</b>					
MFA lease (Fire - equipment and vehicles) - principal					
MFA lease (Fire - equipment and vehicles) - interest					
Provincial Debt (Fire - Ladder Truck) - principal	20,723	20,723	20,723	20,723	20,723
Provincial Debt (Fire - Ladder Truck) - interest	27,892	27,892	27,892	27,892	27,892
MFA loan ( 50% Fire and 50% General - building) - principal and interest	-	-	-	-	-
MFA loan (50% Fire and 50% General - building) - interest	-	-	-	-	-
MFA Equip. Financing (Fire - vehicles) - principal	103,835	133,670	163,670	163,670	163,670
MFA Equip. Financing (Fire - vehicles) - interest	21,125	31,625	43,625	43,625	43,625
MFA loan (General - road program) - principal					
MFA loan (General - road program) - interest					
<b>Total Fire Department Debt Servicing</b>	<b>173,575</b>	<b>213,910</b>	<b>255,910</b>	<b>255,910</b>	<b>255,910</b>
MFA Equip. Financing (Dev. Service Vehicle) - principal	-	-	-	-	-
MFA Equip. Financing (Dev. Service Vehicle) - interest	-	-	-	-	-
MFA loan (General - property purchase) - principal	284,000	284,000	142,000		
MFA loan (General - property purchase) - interest	9,926	4,956	613		
<b>Total General Government Debt Servicing</b>	<b>293,926</b>	<b>288,956</b>	<b>142,613</b>	<b>-</b>	<b>-</b>
<b>Fire Department Debt Servicing</b>	<b>173,575</b>	<b>213,910</b>	<b>255,910</b>	<b>255,910</b>	<b>255,910</b>
<b>General Government Debt Servicing</b>	<b>293,926</b>	<b>288,956</b>	<b>142,613</b>	<b>-</b>	<b>-</b>
	<b>467,501</b>	<b>502,866</b>	<b>398,523</b>	<b>255,910</b>	<b>255,910</b>
<b>Total Debt Servicing</b>	<b>467,501</b>	<b>502,866</b>	<b>398,523</b>	<b>255,910</b>	<b>255,910</b>
<b>Funded by:</b>					
Capital Asset Replacement Reserve	103,835	133,670	163,670	163,670	163,670
Property Tax	69,740	80,240	92,240	92,240	92,240
Accumulated Surplus	293,926	288,956	142,613	-	-
	467,501	502,866	398,523	255,910	255,910
<b>Transfers to reserve funds</b>					
Fire Equipment Reserve Fund (2017 includes wildfire net revenue)	30,000	75,000	-	-	-
SPA Reserve	12,000	12,000	12,000	12,000	12,000
Capital Works Reserve (GST)	20,000	50,000	50,000	150,000	150,000
Capital Improvement Financing Reserve	12,000	12,000	12,000	12,000	12,000
Sewer Reserve Fund	-	-	-	387,638	172,634
Sewer Expansion Reserve Fund	-	-	-	-	-
Seniors/Youth Facility Reserve	-	-	-	-	-
Capital Asset Replacement Reserve (Minimum per Bylaw)	13,268	13,400	14,281	14,395	14,510
Capital Asset Replacement Reserve (Recommended additional)	130,000	260,000	240,000	300,000	300,000
Carbon Tax Rebate	1,800	1,800	1,800	1,800	1,800
Casino revenues	260,000	260,000	260,000	260,000	260,000
Future Policing Costs	85,000	85,000	85,000	85,000	85,000
Road DCCs	200,000	200,000	200,000	200,000	200,000
Wastewater DCCs	180,000	180,000	180,000	180,000	180,000
Master Plans Reserve	-	-	40,000	40,000	40,000
Gas Tax revenues to Gas Tax Reserve	568,665	568,665	568,665	568,665	568,665
<b>Total transfers to reserve funds</b>	<b>1,512,733</b>	<b>1,717,865</b>	<b>1,663,746</b>	<b>2,211,498</b>	<b>1,996,610</b>
<b>Transfers from own funds</b>					
Transfers from reserves for general capital (capital sheet)	2,448,550	828,000	695,000	210,000	330,000
Transfers from reserves for general capital (debt principal)	103,835	133,670	163,670	163,670	163,670
Transfers from reserves for operating (snow removal)	10,000	10,000	10,000	10,000	10,000
Transfers from reserves for operating (asset management - Gas Tax)	34,500	34,500	34,500	34,500	34,500
Transfers from reserves for operating (housing needs assessment)	35,000				
Transfer from reserves for debt principal (Sewer DCC)	-	-	-	-	-
Transfers from reserves for sewer capital	29,727	152,653	71,843	-	-
Total from reserves	2,661,612	1,158,823	975,013	418,170	538,170
Transfers from surplus for general capital (debt servicing)	293,926	288,956	142,613	-	-
Transfers from surplus for general capital	-	-	-	-	-
Transfers from surplus for operations	-	-	-	-	-
Total from surplus	293,926	288,956	142,613	-	-
<b>Total transfers from own funds</b>	<b>2,955,538</b>	<b>1,447,779</b>	<b>1,117,626</b>	<b>418,170</b>	<b>538,170</b>

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Revenues**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Net Taxes available for municipal purposes</b>					
Utility tax 1%	167,000	167,000	167,000	167,000	167,000
Grants in lieu of taxes	35,000	35,000	35,000	35,000	35,000
East Sooke Fire Protection - Local Service Tax	44,500	44,500	44,500	44,500	44,500
School tax administration fee	6,000	6,000	6,000	6,000	6,000
School District	4,684,038	4,684,038	4,684,038	4,684,038	4,684,038
Regional Hospital District	673,519	673,519	673,519	673,519	673,519
Capital Regional District	2,963,089	2,963,089	2,963,089	2,963,089	2,963,089
BC Assessment Authority	136,660	136,660	136,660	136,660	136,660
Municipal Finance Authority	443	443	443	443	443
BC Transit	639,016	639,016	639,016	639,016	639,016
Vancouver Island Regional Library	630,366	642,973	655,833	668,950	682,329
School District	(4,684,038)	(4,684,038)	(4,684,038)	(4,684,038)	(4,684,038)
Regional Hospital District	(673,519)	(673,519)	(673,519)	(673,519)	(673,519)
Capital Regional District	(2,963,089)	(2,963,089)	(2,963,089)	(2,963,089)	(2,963,089)
BC Assessment Authority	(136,660)	(136,660)	(136,660)	(136,660)	(136,660)
Municipal Finance Authority	(443)	(443)	(443)	(443)	(443)
BC Transit	(639,016)	(639,016)	(639,016)	(639,016)	(639,016)
Vancouver Island Regional Library	(630,366)	(642,973)	(655,833)	(668,950)	(682,329)
	<b>252,500</b>	<b>252,500</b>	<b>252,500</b>	<b>252,500</b>	<b>252,500</b>
<b>Sales and user fees</b>					
Financial and tax info services	14,000	14,000	14,000	14,000	14,000
NSF charges	500	500	500	500	500
Boat Launch Fees	15,000	15,000	15,000	15,000	15,000
Criminal Record Checks	18,000	18,000	18,000	18,000	18,000
Miscellaneous	2,000	2,000	2,000	2,000	2,000
Cost recovery - Administration	1,500	1,500	1,500	1,500	1,500
Cost recovery - Fire	7,000	7,000	7,000	7,000	7,000
Cost recovery - Fire - Wildfires	-	-	-	-	-
Cost recovery - RCMP	-	-	-	-	-
Cost recovery - Engineering	1,200	1,200	1,200	1,200	1,200
Cost recovery - Rec & Culture	4,000	4,000	4,000	4,000	4,000
First Nations	13,050	13,050	13,050	13,050	13,050
School Site Acquisition Fees	1,500	1,500	1,500	1,500	1,500
	<b>77,750</b>	<b>77,750</b>	<b>77,750</b>	<b>77,750</b>	<b>77,750</b>
<b>Government Transfers and grants - Operating</b>					
Small Community Protection grant	350,000	350,000	350,000	350,000	350,000
Traffic Fine revenue sharing	85,000	85,000	85,000	85,000	85,000

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Asset Management Grants (FCM / UBCM)	15,000	15,000	15,000	15,000	15,000
Provincial Climate Action Rebate Incentive	1,800	1,800	1,800	1,800	1,800
Street lighting cost sharing	1,500	1,500	1,500	1,500	1,500
Gas Tax Community Works grant	568,665	568,665	568,665	568,665	568,665
Casino revenue	260,000	260,000	260,000	260,000	260,000
SRCHN AF Grant	15,000	-	-	-	-
SRCHN / VIHA MOU	30,000	30,000	30,000	30,000	30,000
	<b>1,326,965</b>	<b>1,311,965</b>	<b>1,311,965</b>	<b>1,311,965</b>	<b>1,311,965</b>
<b>Government Transfers and grants - Capital</b>	955,000	-	-	-	-
	<b>955,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment income</b>					
Interest	150,000	125,000	125,000	125,000	125,000
	<b>150,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Penalties and fines</b>					
Interest	35,000	35,000	35,000	35,000	35,000
Penalties	125,000	125,000	125,000	125,000	125,000
	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<b>Licenses, permits and other</b>					
Business licenses	65,000	65,000	65,000	65,000	65,000
ALR application fees					
Subdivision fees	70,000	70,000	70,000	70,000	70,000
Soil Deposit Fees					
Rezoning fees	70,000	70,000	70,000	70,000	70,000
Delivery vehicle licenses	3,107	3,107	3,107	3,107	3,107
Building Permit Fees	400,000	400,000	400,000	400,000	400,000
Sign Permit Fees					
Title search	1,436	1,436	1,436	1,436	1,436
Miscellaneous	9,000	9,000	9,000	9,000	9,000
Burning Permits					
Plumbing Permit Fees	30,000	30,000	30,000	30,000	30,000
Development permits	25,000	20,000	20,000	20,000	20,000
Development variance permits	1,000	1,000	1,000	1,000	1,000
Board of Variance Fees					
	<b>674,543</b>	<b>669,543</b>	<b>669,543</b>	<b>669,543</b>	<b>669,543</b>
<b>Developer Cost Charges</b>					
DCC - Roads	200,000	200,000	200,000	200,000	200,000
	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Total</b>	<b>3,796,758</b>	<b>2,796,758</b>	<b>2,796,758</b>	<b>2,796,758</b>	<b>2,796,758</b>



**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**General Government Capital**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Revenues</b>					
<b>Transfers from Reserves</b>					
Fire Equipment Reserve	105,000	-	-	-	
Casino Reserve Fund	494,500	203,200	85,000	-	120,000
SPA Reserve	60,000	10,000	10,000	10,000	10,000
Capital Works Reserve (GST)	38,750	4,800	50,000	-	
DCC Road Reserve	100,000	-	-	-	
Community Works Reserve (Gas Tax)	1,012,750	430,000	500,000	200,000	200,000
Parks Reserve	-	-	-	-	
Revenue Smoothing Reserve				-	
Playing Field Reserve	330,000				
Capital Asset Replacement Reserve	307,550	180,000	50,000	-	-
Capital Improvement Financing Reserve	-	-	-	-	
	<b>2,448,550</b>	<b>828,000</b>	<b>695,000</b>	<b>210,000</b>	<b>330,000</b>
<b>Other</b>					
Government Grants	955,000	-	-	-	
Proceeds from borrowing	770,000	400,000	500,000	-	
Transfer from Surplus	-	-	-	-	
Taxation - Transfer from General Operating	106,000	368,300	1,076,050	1,086,800	1,459,550
<b>Total Revenues</b>	<b>4,279,550</b>	<b>1,596,300</b>	<b>2,271,050</b>	<b>1,296,800</b>	<b>1,789,550</b>
<b>Expenditures</b>					
Council (Sooke Program for the Arts)	10,000	10,000	10,000	10,000	10,000
General Government	128,550	26,300	27,050	35,300	27,050
Buildings	255,000	45,000	95,000	60,000	110,000
Fire Department	1,029,000	521,000	1,055,000	47,500	498,500
Engineering	1,099,000	874,000	924,000	1,024,000	1,024,000
Community Projects	1,738,000	100,000	150,000	100,000	100,000
Parks Department Equipment	20,000	20,000	10,000	20,000	20,000
<b>Total Expenditures</b>	<b>4,279,550</b>	<b>1,596,300</b>	<b>2,271,050</b>	<b>1,296,800</b>	<b>1,789,550</b>

District of Sooke  
Draft Financial Plan 2019 - 2023  
2019 Capital Plan

Funding Sources

Department	Project Name	2019	Taxes	Proceeds	FER	Casino	GST	Road DCC	Gas Tax	Capital Asset	SPA	Playing Field Reserve	Other
Council	Arts Advisory Panel	10,000	-		-				-		10,000		-
		10,000	-	-	-	-	-	-	-	-	10,000		-
General Government	Computer Equipment Replacement Plan	28,550			-				-	28,550			-
	Software (CollabSpace, eApply...)	75,000							35,000	40,000			
	Website Refresh	5,000								5,000			
	Network Wiring	20,000								20,000			
		128,550	-	-	-	-	-	-	35,000	93,550	-	-	-
Buildings	Dist. Parking Lot, Fire Hall 1 drain system	50,000	-						50,000				
	HVAC	50,000								50,000			
	Building Condition Assessment	50,000							50,000				
	Office Furniture and Equipment	25,000								25,000			
	Building Repairs	40,000								40,000			
	Rick Hansen Accessibility	40,000	-										40,000
		255,000	-	-	-	-	-	-	100,000	115,000	-	-	40,000
Fire Department	Water Tender Truck	-			-								
	Replace 209	370,000		370,000									
	Station 1, compound garage, gym	75,000			75,000								
	Critical Equipment Replacement	60,000			30,000				30,000				
	Utility 2 Hall (Replace Squad 2, 210)	49,000			-					49,000			
	Replacement of Engine 3 (201)	75,000			-				75,000				
		400,000		400,000									
		1,029,000	-	770,000	105,000	-	-	-	105,000	49,000	-	-	-
Engineering	EV Chargers	75,000	-						75,000				
	Transportation Master Plan	100,000	-										
	Five Year Road Program	800,000	-	-		250,000		100,000	550,000	-			
	Highway 14 Sidewalks - MOT	100,000	-						50,000	50,000			
	Streetlight Installation Program	12,000	12,000										
	Transit Stop Enhancements	12,000	12,000										
		1,099,000	24,000	-	-	250,000	-	100,000	675,000	50,000	-	-	-
Community Projects	DeMamie Creek Connector	30,000				5,000							25,000
	Kaltasin - access to water	35,000				17,500	8,750		8,750				
	Community Washrooms	105,000	40,000			51,000			14,000				
	Cains Park Staircase	55,000				25,000	15,000		15,000				
	Bluff Staircase Replacement	150,000				100,000	15,000		35,000				
	Demamie Creek Crossing Study	17,000	17,000										
	Parks and Trails Master Plan	71,000	25,000			46,000							
	School Traffic Action Plan	5,000							5,000				
	Memorial Wall - whiffin spit	50,000									50,000		
	Multi-Sport Court Box - Sun River	1,220,000										330,000	890,000
		1,738,000	82,000	-	-	244,500	38,750	-	77,750	-	50,000	330,000	915,000
Parks Department	Parks Dept. Equipment	20,000	-	-	-	-	-	-	20,000	-	-	-	-
TOTAL		4,279,550	106,000	770,000	105,000	494,500	38,750	100,000	1,012,750	307,550	60,000	330,000	955,000

**District of Sooke  
Draft Financial Plan 2019 - 2023  
2020 Capital Plan**

		Funding Sources							
Department	Project Name	2020	Taxes	Proceeds from Borrowing	Casino	GST	Gas Tax	Capital Asset	SPA
Council	Arts Advisory Panel	10,000	-				-		10,000
		<b>10,000</b>	-		-	-	-	-	<b>10,000</b>
Finance	Computer Equipment Replacement Plan Website refresh	24,300 2,000	24,300 2,000				-		
		<b>26,300</b>	<b>26,300</b>		-	-	-	-	-
Buildings	Carpets / Flooring	20,000	20,000						
	FH 2 Door / Septic	10,000	10,000						
	Furniture replacement	15,000	15,000						
		<b>45,000</b>	<b>45,000</b>		-	-	-	-	-
Fire Department	Replacement of Engine 3 (201) Critical Equipment Replacement Replacement of Car 1 (211)	-							
		400,000		400,000					
		61,000	61,000					60,000	
		60,000						60,000	-
		<b>521,000</b>	<b>61,000</b>	<b>400,000</b>	-	-	-	<b>60,000</b>	-
Engineering	Five Year Road Program Rainwater Infrastructure Streetlight Installation Program Transit Stop Enhancements	700,000	120,000		200,000		330,000	50,000	
		150,000	-		-	-	100,000	50,000	
		12,000	12,000			-	-		
		12,000	12,000						
		<b>874,000</b>	<b>144,000</b>		200,000	-	430,000	100,000	-
Community Projects	Welcome to Sooke Sign - illumination Whiffin Spit - resurfacing Whiffin Spit - vault toilet replacement Dog Park/Run	8,000			3,200	4,800			
		50,000	50,000						
		25,000	25,000						
		17,000	17,000						
		<b>100,000</b>	<b>92,000</b>		<b>3,200</b>	<b>4,800</b>	-	-	-
Parks Department	Parks Dept. Equipment	<b>20,000</b>	-		-	-		<b>20,000</b>	
Total		<b>1,596,300</b>	<b>368,300</b>	<b>400,000</b>	<b>203,200</b>	<b>4,800</b>	<b>430,000</b>	<b>180,000</b>	<b>10,000</b>

District of Sooke  
Draft Financial Plan 2019 - 2023  
2021 Capital Plan

Department	Project Name	Funding Sources							
		2021	Taxes	Proceeds from Borrowing	Casino	GST	Gas Tax	Capital Asset	SPA
Council	Arts Advisory Panel	10,000	-				-		10,000
		<b>10,000</b>	-		-	-	-	-	<b>10,000</b>
Finance	Computer Equipment Replacement Plan Website refresh	25,050	25,050				-		
		2,000	2,000			-			
		<b>27,050</b>	<b>27,050</b>		-	-	-	-	-
Buildings	Carpets / Flooring	20,000	20,000						
	HVAC	50,000	50,000						
	FH 2 Door / Septic	10,000	10,000						
	Furniture replacement	15,000	15,000						
		<b>95,000</b>	<b>95,000</b>		-	-	-	-	-
Fire Department	Critical Equipment Replacement Replace 204 Engine	-							
		55,000	55,000						
		1,000,000	500,000	500,000			-		
		<b>1,055,000</b>	<b>555,000</b>	<b>500,000</b>	-	-	-	-	-
Engineering	Five Year Road Program Rainwater Infrastructure Streetlight Installation Program Transit Stop Enhancements	700,000	200,000				500,000		
		200,000	100,000		-	50,000	-	50,000	
		12,000	12,000						
		12,000	12,000						
		<b>924,000</b>	<b>324,000</b>		-	50,000	500,000	50,000	-
Community Projects	Broomhill Splash Park Replacement	<b>150,000</b>	<b>75,000</b>		<b>75,000</b>				
Parks Department	Parks Dept Equipment	<b>10,000</b>	-		<b>10,000</b>				
Total		<b>2,271,050</b>	<b>1,076,050</b>	<b>500,000</b>	<b>85,000</b>	<b>50,000</b>	<b>500,000</b>	<b>50,000</b>	<b>10,000</b>

**District of Sooke  
Draft Financial Plan 2019 - 2023  
2022 Capital Plan**

<b>Funding Sources</b>					
<b>Department</b>	<b>Project Name</b>	<b>2022</b>	<b>Taxes</b>	<b>Gas Tax</b>	<b>SPA</b>
<b>Council</b>	Arts Advisory Panel	10,000	-	-	10,000
		<b>10,000</b>	-	-	<b>10,000</b>
<b>Finance</b>	Computer Equipment Replacement Plan Website Refresh	33,300 2,000	33,300 2,000	-	
		<b>35,300</b>	<b>35,300</b>	-	-
<b>Buildings</b>	FH 2 Capital Maintenance Admin and FH 1		-		
		10,000 50,000	10,000 50,000		
		<b>60,000</b>	<b>60,000</b>	-	-
<b>Fire Department</b>	Critical Equipment Replacement	-			
		47,500	47,500		
		-			
		<b>47,500</b>	<b>47,500</b>	-	-
<b>Engineering</b>	Five Year Road Program Rainwater Infrastructure Streetlight Installation Program Transit Stop Enhancements				
		700,000	500,000	200,000	
		300,000	300,000		
		12,000	12,000		
		12,000	12,000		
		<b>1,024,000</b>	<b>824,000</b>	200,000	-
<b>Community Projects</b>	Parks Trailhead - fountain/toilet/bike racks	<b>100,000</b>	<b>100,000</b>		
<b>Parks Equipment</b>	Parks Dept. Equipment	<b>20,000</b>	<b>20,000</b>		
<b>Total</b>		<b>1,296,800</b>	<b>1,086,800</b>	<b>200,000</b>	<b>10,000</b>

District of Sooke  
Draft Financial Plan 2019 - 2023  
2023 Capital Plan

Department	Project Name	Funding Sources				
		2023	Taxes	Casino	Gas Tax	SPA
Council	Arts Advisory Panel	10,000	-		-	10,000
		<b>10,000</b>	-	-	-	<b>10,000</b>
Finance	Computer Equipment Replacement Plan Website Refresh	25,050	25,050		-	
		2,000	2,000			
		<b>27,050</b>	<b>27,050</b>	-	-	-
Buildings	HVAC FH 2 Capital Maintenance Admin and FH 1	50,000	50,000			
		10,000	10,000			
		50,000	50,000			
		<b>110,000</b>	<b>110,000</b>	-	-	-
Fire Department	Critical Equipment Replacement Replace 206 Brush 1	-				
		48,500	48,500			
		450,000	450,000			
		<b>498,500</b>	<b>498,500</b>	-	-	-
Engineering	Five Year Road Program Rainwater Infrastructure Streetlight Installation Program Transit Stop Enhancements	700,000	500,000		200,000	
		300,000	300,000			
		12,000	12,000			
		12,000	12,000			
		<b>1,024,000</b>	<b>824,000</b>	-	200,000	-
Community Projects	Parks Trailhead - fountain/toilet/bike racks	100,000	-	100,000		
Parks Equipment	Parks Dept. Equipment	<b>20,000</b>	-	<b>20,000</b>		
Total		<b>1,789,550</b>	<b>1,459,550</b>	<b>120,000</b>	<b>200,000</b>	<b>10,000</b>

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Council, CAO, Human Resources and Property Maintenance**

<b>Council</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Salaries	93,495	94,897	96,321	97,766	99,232
Benefits	1,600	1,600	1,600	1,600	1,600
Travel/conferences/education	40,000	30,000	30,000	30,000	30,000
Public and Government relations	6,500	6,500	6,500	6,500	6,500
Primary Health Care Services Working Group	5,000	5,000	5,000	5,000	5,000
Events (Levee, Parade)	15,000	10,000	10,000	10,000	10,000
Sponsorships	3,000	2,500	2,500	2,500	2,500
Communities in Bloom	2,500	2,500	2,500	2,500	2,500
Contingency	80,000	80,000	80,000	80,000	80,000
Community Grants	68,320	90,437	90,437	90,437	90,437
Sooke Food Bank - Milk Program	10,000	10,000	10,000	10,000	10,000
Canada Day Fireworks	3,000	3,000	3,000	3,000	3,000
Sooke Philharmonic Society	7,000	7,000	7,000	7,000	7,000
Sooke Community Arts Council	7,000	7,000	7,000	7,000	7,000
EMCS Student Art Bus Shelter	1,600	1,600	1,600	1,600	1,600
Sooke Canada Day	20,000	20,000	20,000	20,000	20,000
Sooke Fine Arts Society	7,000	7,000	7,000	7,000	7,000
Sooke Christmas Bureau	15,000	15,000	15,000	15,000	15,000
	<u>386,015</u>	<u>394,034</u>	<u>395,458</u>	<u>396,903</u>	<u>398,369</u>
<b><i>Community Service Agreements:</i></b>					
Sooke Region Community Health Initiative	22,950	23,409	23,877	24,355	24,842
Sooke Region Community Health Network MOU VIHA	30,000	30,000	30,000	30,000	30,000
Sooke Region Community Health Network AF Grant	15,000	-	-	-	-
Sooke Community Association	28,560	29,131	29,714	30,308	30,914
Sooke Region Tourism Association	23,460	23,929	24,408	24,896	25,394
Visitor Information Centre	24,123	24,605	25,098	25,600	26,112
<b><i>Total Community Service Agreements</i></b>	<u>144,093</u>	<u>131,075</u>	<u>133,096</u>	<u>135,158</u>	<u>137,261</u>
<b><i>Total Council</i></b>	<u><b>530,108</b></u>	<u><b>525,109</b></u>	<u><b>528,554</b></u>	<u><b>532,061</b></u>	<u><b>535,631</b></u>

Note 1: The CRD Arts Development Service is included on the CRD Requisition and is not part of Municipal Property Taxes.

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Council, CAO, Human Resources and Property Maintenance**

**CAO's Office**

Salaries	142,800	145,656	148,569	151,541	154,571
Benefits	30,445	27,427	27,803	28,187	28,579
Travel	3,500	3,500	3,500	3,500	3,500
Memberships	2,000	2,000	2,000	2,000	2,000
Professional Development	10,000	10,000	10,000	10,000	10,000
Legal	125,000	125,000	125,000	125,000	125,000
OCP	50,000	125,000	25,000	-	-
Operational Review	50,000	-	-	-	-
Strategic Plan	22,000	5,000	5,000	5,000	25,000
Operating Contingency	50,000	50,000	50,000	50,000	50,000
<b>Subtotal CAO's Office</b>	<b>485,745</b>	<b>493,583</b>	<b>396,872</b>	<b>375,227</b>	<b>398,650</b>
<b>Less: allocation to Sewer Fund (13%)</b>	<b>(63,147)</b>	<b>(64,166)</b>	<b>(51,593)</b>	<b>(48,780)</b>	<b>(51,824)</b>
<b>Total</b>	<b>422,598</b>	<b>429,417</b>	<b>345,279</b>	<b>326,448</b>	<b>346,825</b>

**Office Administration (HR & Property Maintenance)**

Salaries	76,855	78,392	79,960	81,559	83,190
Benefits	21,877	18,708	18,931	19,145	19,356
Memberships	750	750	750	750	750
Professional Development	2,500	2,500	2,500	2,500	2,500
Recruitment costs	5,000	5,000	5,000	5,000	5,000
Software	3,900	3,900	3,900	3,900	3,900
Occupational Health Safety and Wellness	10,000	10,000	10,000	10,000	10,000
Water	600	600	600	600	600
Electricity	14,000	14,000	14,000	14,000	14,000
Waste removal	1,800	1,800	1,800	1,800	1,800
Snow and Ice Removal	5,000	5,000	5,000	5,000	5,000
Security	550	550	550	550	550
Property maintenance	75,000	75,000	75,000	75,000	75,000
<b>Subtotal Office Administration</b>	<b>217,832</b>	<b>216,200</b>	<b>217,991</b>	<b>219,804</b>	<b>221,646</b>
<b>Less: allocation to Sewer Fund (13%)</b>	<b>(28,318)</b>	<b>(28,106)</b>	<b>(28,339)</b>	<b>(28,575)</b>	<b>(28,814)</b>
<b>Total</b>	<b>189,514</b>	<b>188,094</b>	<b>189,652</b>	<b>191,230</b>	<b>192,832</b>



**District of Sooke  
Draft 2019 to 2023 Five Year Financial Plan  
Corporate Services**

<b>Corporate Services</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Salaries	360,894	390,500	398,310	406,276	414,402
Benefits	103,638	92,843	93,920	95,007	96,107
Professional Development	10,000	10,000	10,000	10,000	10,000
Memberships	2,500	2,500	2,500	2,500	2,500
Hospitality and meals	1,700	1,700	1,700	1,700	1,700
Elections	6,250	6,250	6,250	17,500	17,500
Legislative Dues/Subscriptions	1,500	1,500	1,500	1,500	1,500
Advertising/Communications	32,000	32,000	32,000	32,000	32,000
Freight/courier	600	600	600	600	600
Postage	6,000	6,000	6,000	6,000	6,000
Office supplies	20,000	20,000	20,000	20,000	20,000
Subscriptions and Corporate Memberships	9,000	9,000	9,000	9,000	9,000
Records management and offsite storage	10,000	10,000	10,000	10,000	10,000
Operating supplies	5,000	5,000	5,000	5,000	5,000
<b>Subtotal before amortization and allocation</b>	<b>569,082</b>	<b>587,893</b>	<b>596,780</b>	<b>617,083</b>	<b>626,309</b>
<b>Less: allocation to Sewer Fund (13%)</b>	<b>(73,981)</b>	<b>(76,426)</b>	<b>(77,581)</b>	<b>(80,221)</b>	<b>(81,420)</b>
	<b>495,102</b>	<b>511,467</b>	<b>519,199</b>	<b>536,862</b>	<b>544,889</b>
<b>Amortization - General Government</b>	<b>150,398</b>	<b>151,902</b>	<b>153,000</b>	<b>153,000</b>	<b>153,000</b>
<b>Total Corporate Services</b>	<b>645,500</b>	<b>663,369</b>	<b>672,199</b>	<b>689,862</b>	<b>697,889</b>

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Financial Services**

<b>Financial Services</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Financial Administration:</b>					
Salaries	354,306	361,393	368,620	375,993	383,513
Benefits	105,832	90,620	91,741	92,757	93,790
Professional Development	7,500	7,500	7,500	7,500	7,500
Memberships	2,200	2,200	2,200	2,200	2,200
Tax adjustments	1,500	1,500	1,500	1,500	1,500
Banking	9,000	9,000	9,000	9,000	9,000
Property Tax Interest Expense (prepayment)	5,300	5,300	5,300	5,300	5,300
Tax forms and supplies	8,600	8,600	8,600	8,600	8,600
Property Tax Stabilization contingency	12,000	12,000	12,000	12,000	12,000
Interest on Refundable Deposits	5,000	5,000	5,000	5,000	5,000
Audit	40,000	40,000	40,000	40,000	40,000
Insurance premiums (property and liability)	125,000	125,000	125,000	125,000	125,000
Insurance contingency	10,000	10,000	10,000	10,000	10,000
Insurance claims	12,000	12,000	12,000	12,000	12,000
	<b>698,238</b>	<b>690,112</b>	<b>698,462</b>	<b>706,850</b>	<b>715,403</b>
<b>Geographic Information Services</b>					
Salaries	185,252	188,957	192,736	196,591	200,523
Benefits	50,754	43,629	44,134	44,650	45,176
Memberships	3,000	3,000	3,000	3,000	3,000
Specialty Office Supplies	800	800	800	800	800
Professional Development	4,000	4,000	4,000	4,000	4,000
Asset Management Strategy/Plans and Training	5,000	5,000	5,000	5,000	5,000
Data acquisition and consulting	10,000	10,000	10,000	10,000	10,000
	<b>258,806</b>	<b>255,386</b>	<b>259,670</b>	<b>264,041</b>	<b>268,499</b>
<b>Information Technology</b>					
Salaries	185,252	188,957	192,736	196,591	200,523
Benefits	50,754	43,629	44,134	44,650	45,176
Professional Development	8,750	8,750	8,750	8,750	8,750
Telephone	5,000	5,000	5,000	5,000	5,000
Copy/service charges	4,500	4,500	4,500	4,500	4,500
Equipment lease/rental	37,244	30,423	38,243	38,243	38,243
Website maintenance	2,000	2,000	2,000	2,000	2,000
Software Licensing	127,244	124,189	124,189	124,189	124,239
Staff IT Software Training	6,300	6,300	6,300	6,300	6,300
LAN/PC's/Networking/Internet	45,720	45,720	45,720	45,720	45,720
	<b>472,764</b>	<b>459,468</b>	<b>471,572</b>	<b>475,943</b>	<b>480,451</b>
<b>Subtotal</b>	<b>1,429,808</b>	<b>1,404,966</b>	<b>1,429,704</b>	<b>1,446,834</b>	<b>1,464,352</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(185,875)</b>	<b>(182,646)</b>	<b>(185,862)</b>	<b>(188,088)</b>	<b>(190,366)</b>
<b>Total Financial Services</b>	<b>1,243,933</b>	<b>1,222,320</b>	<b>1,243,843</b>	<b>1,258,745</b>	<b>1,273,986</b>

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Development Services**

<b>Development Services</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Engineering Operations</b>					
Salaries	223,161	252,944	257,822	262,978	268,238
Benefits	67,046	61,074	61,755	62,465	63,182
Vehicle Insurance	2,800	2,800	2,800	2,800	2,800
Vehicle Maintenance	1,000	1,000	1,000	1,000	1,000
Fuel	500	500	500	500	500
Specialty office supplies	500	500	500	500	500
Travel	500	500	500	500	500
Professional Development	12,000	12,000	12,000	12,000	12,000
Memberships	1,000	1,000	1,000	1,000	1,000
Consulting	10,000	10,000	10,000	10,000	10,000
	<b>318,508</b>	<b>342,318</b>	<b>347,877</b>	<b>353,744</b>	<b>359,719</b>
<b>Contract Services</b>					
Highway Maintenance Contract	350,000	357,000	364,140	371,423	427,136
Consultant	60,000	-	-	-	-
Line Painting and Signage	50,000	50,000	50,000	50,000	50,000
Rainwater Infrastructure Maintenance	80,000	100,000	100,000	100,000	100,000
DCC Bylaw Review - Roads	50,000	-	-	-	-
Public Works Yard Maintenance	10,000	5,000	5,000	5,000	5,000
	<b>600,000</b>	<b>512,000</b>	<b>519,140</b>	<b>526,423</b>	<b>582,136</b>
<b>Street lighting and Traffic control</b>					
Street lighting electricity - BC Hydro	85,000	89,250	93,713	98,398	103,318
Street lighting electricity - District	30,000	31,500	33,075	34,729	36,465
Street lighting contracted maintenance - District	8,500	8,500	8,500	8,500	8,500
Traffic lights electricity	3,500	3,500	3,500	3,500	3,500
Crossing guards	14,000	14,000	14,000	14,000	14,000
	<b>141,000</b>	<b>146,750</b>	<b>152,788</b>	<b>159,127</b>	<b>165,783</b>
<b>Planning</b>					
Salaries	303,981	355,307	362,233	369,477	376,867
Benefits	77,918	87,786	88,779	93,535	94,530
Contractor	35,000	-	-	-	-
Specialty office supplies	1,400	1,400	1,400	1,400	1,400
Travel	500	500	500	500	500
Professional Development	7,500	10,000	10,000	10,000	10,000
Memberships	2,500	3,500	3,500	3,500	3,500
	<b>428,799</b>	<b>458,494</b>	<b>466,412</b>	<b>478,412</b>	<b>486,797</b>

<b>Development Services</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Subdivision</b>					
Salaries	200,467	204,476	208,566	212,737	216,992
Benefits	39,793	33,747	34,029	34,317	34,611
Professional Development	2,000	2,100	2,205	2,315	2,431
Memberships	500	500	500	500	500
	<b>242,760</b>	<b>240,823</b>	<b>245,300</b>	<b>249,870</b>	<b>254,534</b>
<b>Community Spaces</b>					
Parks salaries	355,476	380,755	386,141	393,864	401,741
Parks benefits	80,215	90,047	90,777	91,983	93,209
Parks Materials and Supplies	85,000	75,000	75,000	75,000	75,000
Parks Data and Telephone	2,250	2,250	2,250	2,250	2,250
Parks Office Expenses	2,500	2,500	2,500	2,500	2,500
Parks Vehicle Fuel	5,500	5,500	5,500	5,500	5,500
Parks Maintenance	17,500	17,500	17,500	17,500	17,500
Parks Memberships and Dues	1,000	1,000	1,000	1,000	1,000
Parks Training	4,000	4,000	4,000	4,000	4,000
Parks PPE and Immunization	5,000	5,000	5,000	5,000	5,000
Works Yard electricity	7,500	7,500	7,500	7,500	7,500
Hazardous vegetation control	25,000	25,000	25,000	25,000	25,000
Community Clean Up Events	5,000	5,000	5,000	5,000	5,000
Banners	8,200	8,200	8,200	8,200	8,200
Seasonal Adornment	30,000	30,000	30,000	30,000	30,000
Boat Launch Parking Lease	18,000	18,000	18,000	18,000	18,000
Boat Launch operating and Maintenance	5,000	5,000	5,000	5,000	5,000
Downtown Parking Lease	24,000	24,000	24,000	24,000	24,000
Harbourway Walkway License	500	500	500	500	500
	<b>681,640</b>	<b>706,752</b>	<b>712,868</b>	<b>721,797</b>	<b>730,899</b>
<b>Subtotal before amortization</b>	<b>2,412,707</b>	<b>2,407,136</b>	<b>2,444,385</b>	<b>2,489,372</b>	<b>2,579,869</b>
<b>Amortization</b>					
Amortization - Recreation and Culture	137,857	139,235	140,628	142,034	143,454
Amortization - Engineering Services	1,496,531	1,511,496	1,526,611	1,541,877	1,557,296
Amortization - Storm Sewer	110,744	111,851	112,970	114,099	115,240
<b>Total Amortization</b>	<b>1,745,131</b>	<b>1,762,583</b>	<b>1,780,208</b>	<b>1,798,010</b>	<b>1,815,991</b>
<b>Total Development Services</b>	<b>4,157,838</b>	<b>4,169,719</b>	<b>4,224,593</b>	<b>4,287,383</b>	<b>4,395,860</b>

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Community Safety**

<b>Community Safety</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Policing</b>					
Contract with RCMP	1,980,073	1,980,073	1,980,073	2,437,661	2,437,661
Police Based Victims Services	8,323	8,323	8,323	8,323	8,323
Integrated and Regional Costs	7,000	7,000	7,000	7,000	7,000
Mobile Youth Services Team	3,500	3,500	3,500	3,500	3,500
Source Information	5,000	5,000	5,000	5,000	5,000
	<b>2,003,896</b>	<b>2,003,896</b>	<b>2,003,896</b>	<b>2,461,484</b>	<b>2,461,484</b>
<b>Emergency Program</b>					
Supplies	8,000	8,000	8,000	8,000	8,000
Office supplies	800	800	800	800	800
EOC radio operations	2,000	2,000	2,000	2,000	2,000
Emergency Program Vehicle Maintenance	1,000	1,000	1,000	1,000	1,000
Communications	4,000	4,000	4,000	4,000	4,000
Professional Development	3,000	3,000	3,000	3,000	3,000
Volunteer Training General	1,600	1,600	1,600	1,600	1,600
Annual Exercise	2,000	2,000	2,000	2,000	2,000
Emergency planning - outside services (ESS Director)	4,200	4,200	4,200	4,200	4,200
	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>
<b>Bylaw</b>					
Salaries	214,076	219,917	219,917	224,316	228,802
Benefits	60,783	54,044	54,044	54,728	55,412
Professional Development	4,000	4,000	4,000	4,000	4,000
Protective Clothing/Gear	4,000	4,000	4,000	4,000	4,000
Supplies	1,500	1,500	1,500	1,500	1,500
Memberships	500	500	500	500	500
Vehicle Insurance	2,200	2,200	2,200	2,200	2,200
Vehicle Fuel	3,000	3,000	3,000	3,000	3,000
Vehicle Maintenance	2,000	1,000	1,000	1,000	1,000
	<b>292,059</b>	<b>290,161</b>	<b>290,161</b>	<b>295,243</b>	<b>300,414</b>
<b>Building Department</b>					
Salaries	328,672	401,128	409,151	417,334	425,680
Benefits	102,255	96,412	112,343	98,638	118,972
Supplies	1,500	1,500	1,500	1,500	1,500
Professional Development	5,000	2,500	2,500	2,500	2,500
Memberships	1,000	1,000	1,000	1,000	1,000
Vehicle maintenance	2,000	2,000	2,000	2,000	2,000

<b>Community Safety</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Vehicle Fuel	1,500	1,500	1,500	1,500	1,500
Vehicle insurance	1,800	1,800	1,800	1,800	1,800
	<b>443,728</b>	<b>507,840</b>	<b>531,794</b>	<b>526,271</b>	<b>554,952</b>
<b>Fire Department</b>					
<b>Administration</b>					
Salaries	747,138	784,560	785,812	801,529	817,559
Benefits	226,411	209,798	209,976	212,914	215,902
Operating supplies	3,000	3,000	3,000	3,000	3,000
Office supplies	1,500	1,500	1,500	1,500	1,500
Office equipment leases	2,000	2,000	2,000	2,000	2,000
Staff Training	14,000	16,000	16,000	16,000	16,000
OH&S training	1,000	1,000	1,000	1,000	1,000
Memberships	1,500	1,500	1,500	1,500	1,500
Subscriptions	1,500	1,500	1,500	1,500	1,500
Hospitality - operating supplies	5,000	5,000	5,000	5,000	5,000
Appreciation Dinner	13,000	13,000	13,000	13,000	13,000
	<b>1,016,049</b>	<b>1,038,858</b>	<b>1,040,288</b>	<b>1,058,943</b>	<b>1,077,961</b>
<b>Volunteer Firefighters</b>					
Duty officer remuneration	37,240	37,240	37,240	37,240	37,240
Volunteer duty crew remuneration	32,850	56,224	56,224	56,224	56,224
Relief worker wages/remuneration	49,932	18,000	18,000	18,000	18,000
Relief Workers Benefits	-	-	-	-	-
Volunteer Performance Incentive (Paid on Call)	53,339	99,878	99,878	143,989	143,989
Volunteer Association Payment	37,779	37,779	37,779	37,779	37,779
EAP Benefits	1,512	1,512	1,512	1,512	1,512
WCB Benefits	450	450	450	450	450
Medical testing	3,100	3,100	3,100	3,100	3,100
Behavioural Health and Wellness CISM	5,100	5,100	5,100	5,100	5,100
Recruitment	3,000	3,000	3,000	3,000	3,000
	<b>224,302</b>	<b>262,283</b>	<b>262,283</b>	<b>306,394</b>	<b>306,394</b>
<b>Training</b>					
Courses and certifications	41,000	41,000	41,000	41,000	41,000
Travel and expenses	2,000	2,000	2,000	2,000	2,000
Driver certification / air brakes	1,200	1,200	1,200	1,200	1,200
Audio visual repair and replacement	500	500	500	500	500
Operating supplies	1,855	1,855	1,855	1,855	1,855
	<b>46,555</b>	<b>46,555</b>	<b>46,555</b>	<b>46,555</b>	<b>46,555</b>
<b>Telecommunications</b>					

<b>Community Safety</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
CREST	60,000	65,000	65,000	65,000	65,000
Telephone and Data services	5,000	5,000	5,000	5,000	5,000
Radio and pager maintenance	1,000	1,000	1,000	1,000	1,000
Repairs general	2,500	2,500	2,500	2,500	2,500
	<b>68,500</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>
<b>Inspections and Prevention</b>					
Operating supplies	1,000	1,000	1,000	1,000	1,000
Community Education	2,000	2,000	2,000	2,000	2,000
	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Station Maintenance</b>					
Fire Hall #1					
Security	8,000	1,800	1,800	1,800	1,800
Hydro	14,000	14,000	14,000	14,000	14,000
Gas	5,500	5,500	5,500	5,500	5,500
Water	1,800	1,800	1,800	1,800	1,800
General Maintenance and servicing	6,000	6,000	6,000	6,000	6,000
Garbage and recycle	2,400	2,400	2,400	2,400	2,400
Janitorial	11,000	11,000	11,000	11,000	11,000
	<b>48,700</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>
Fire Hall #2					
Security	1,200	1,200	1,200	1,200	1,200
Hydro	2,500	2,500	2,500	2,500	2,500
Water	300	300	300	300	300
General Maintenance and servicing	3,000	3,000	3,000	3,000	3,000
Janitorial	2,500	2,500	2,500	2,500	2,500
	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Vehicle maintenance and operating</b>					
Fuel	20,000	20,000	20,000	20,000	20,000
Vehicle maintenance general	30,000	30,000	30,000	30,000	30,000
Insurance premiums	17,136	17,136	17,136	17,136	17,136
Tire replacement	6,500	6,500	6,500	6,500	6,500
Repairs or fabrication	2,000	2,000	2,000	2,000	2,000
	<b>75,636</b>	<b>75,636</b>	<b>75,636</b>	<b>75,636</b>	<b>75,636</b>
<b>Debt Servicing (see Debt Servicing and Transfers)</b>	<b>173,575</b>	<b>213,910</b>	<b>255,910</b>	<b>255,910</b>	<b>255,910</b>
<b>Equipment maintenance</b>					
Operation and Maintenance	28,000	30,000	30,000	30,000	30,000
SCBA maintenance	6,500	6,500	6,500	6,500	6,500

<b>Community Safety</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
SCBA Cylinder Replacement Program	10,500	10,500	5,500	2,500	2,500
SCBA Units	50,000	40,000	20,000	10,000	10,000
Small tools and equipment replacement	7,500	7,500	7,500	7,500	7,500
Other outside services	4,000	4,000	4,000	4,000	4,000
	<b>106,500</b>	<b>98,500</b>	<b>73,500</b>	<b>60,500</b>	<b>60,500</b>
<b>Protective Clothing</b>					
Turnout gear replacement	33,000	33,000	33,000	33,000	33,000
Turnout gear repair	4,000	4,000	4,000	4,000	4,000
Turnout gear operating supplies	5,000	5,000	5,000	5,000	5,000
	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
<b>Uniforms</b>					
Dress uniforms and regalia	8,000	8,000	8,000	8,000	8,000
Stationwear and boots	13,000	14,500	14,500	14,500	14,500
Cleaning and repair	3,500	3,500	3,500	3,500	3,500
	<b>24,500</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>Other</b>					
Medical supplies	8,000	8,500	8,500	8,500	8,500
East Sooke Fire Contract	45,000	45,000	45,000	45,000	45,000
	<b>53,000</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>
<b>Total Fire Department and ESS</b>	<b>1,918,416</b>	<b>2,012,342</b>	<b>2,030,772</b>	<b>2,080,537</b>	<b>2,099,555</b>
<b>Total Community Safety, before amortization</b>	<b>4,658,099</b>	<b>4,814,238</b>	<b>4,856,623</b>	<b>5,363,536</b>	<b>5,416,406</b>
Less Debt Servicing (shown separately)	-173,575	-213,910	-255,910	-255,910	-255,910
<b>Subtotal before amortization</b>	<b>4,484,525</b>	<b>4,600,329</b>	<b>4,600,713</b>	<b>5,107,626</b>	<b>5,160,496</b>
Amortization - Community Safety	260,087	262,687	265,000	265,000	265,000
<b>Total Community Safety (less debt)</b>	<b>4,744,611</b>	<b>4,863,016</b>	<b>4,865,713</b>	<b>5,372,626</b>	<b>5,425,496</b>



**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Sewer Fund**

<b>Sewer Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
# Parcel tax Rolls	3,374	3,458	3,545	3,633	3,724
# Sewer Generation Charges	688	691	695	698	702
Total	4,062	4,150	4,240	4,332	4,426
Parcel Tax	622	652	652	652	652
Parcel Tax - capital charge	0	0	0	0	
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	2,098,628	2,254,844	2,311,215	2,368,996	2,428,221
Sewer Generation Charge	427,936	450,819	453,073	455,338	457,615
DCC - Wastewater	180,000	180,000	180,000	180,000	180,000
Serviceability Fees	15,000	15,000	15,000	15,000	15,000
Proceeds from Borrowing	1,050,000	1,400,000	-	-	-
Transfer from Sewer Reserve	29,727	152,653	71,843	-	-
Transfer from DCC Wastewater Reserve	-	-	-	-	-
	<b>3,801,291</b>	<b>4,453,316</b>	<b>3,031,131</b>	<b>3,019,334</b>	<b>3,080,836</b>
Amortization offset	497,885	502,864	507,892	512,971	518,101
<b>Total Revenues</b>	<b>4,299,176</b>	<b>4,956,180</b>	<b>3,539,024</b>	<b>3,532,305</b>	<b>3,598,936</b>
<b>Expenditures</b>					
<b>Operating</b>					
Salaries	463,690	520,313	530,719	541,334	552,160
Benefits	133,480	121,346	122,723	120,386	129,303
Operator overtime	65,080	67,996	67,996	67,996	67,996
	662,250	709,655	721,438	729,715	749,459
<b>Operating costs:</b>					
Contractors and Consultants	520,400	350,000	350,000	350,000	350,000
Materials and Supplies	59,616	49,615	49,615	49,615	49,615
Serviceability Studies	15,000	15,000	15,000	15,000	15,000
Freight and Courier	1,700	2,100	2,100	2,100	2,100
Chemicals	110,000	102,000	102,000	102,000	102,000
Vehicle Insurance	5,000	5,000	5,000	5,000	5,000
Licenses	3,700	1,200	1,200	1,200	1,200
Hydro Charges	87,685	85,285	85,285	85,285	85,285
Water Charges	4,000	3,000	3,000	3,000	3,000
Telephones and Data lines	18,957	18,585	18,585	18,585	18,585
Stationary, Printing and Office Expenses	1,500	2,500	2,500	2,500	2,500
Office machines and Furniture	2,000	2,000	2,000	2,000	2,000
Software	2,000	2,000	2,000	2,000	2,000
Computer Charges	3,000	3,000	3,000	3,000	3,000

Vehicle Fuel	4,800	4,200	4,200	4,200	4,200
Vehicle Maintenance and Expenses	4,000	4,000	4,000	4,000	4,000
Memberships and Professional Dues	2,000	2,000	2,000	2,000	2,000
Travel	8,100	6,500	6,500	6,500	6,500
Training and Tuition	10,000	10,000	10,000	10,000	10,000
	<u>863,458</u>	<u>667,985</u>	<u>667,985</u>	<u>667,985</u>	<u>667,985</u>
<b>Allocated admin costs:</b>					
- Financial Services	185,875	182,646	185,862	188,088	190,366
- Corporate Services	73,981	76,426	77,581	80,221	81,420
- CAO and HR	91,465	92,272	79,932	77,354	80,639
	<u>351,321</u>	<u>351,343</u>	<u>343,375</u>	<u>345,663</u>	<u>352,424</u>
<b>Other operating costs</b>					
Asset Management and other Long Term Plans	12,500	12,500	12,500	12,500	12,500
Transfer to DCC Wastewater Reserve	180,000	180,000	180,000	180,000	180,000
Transfer to Sewer Reserve	-	-	-	387,638	172,634
Amortization	497,885	502,864	507,892	512,971	518,101
	<u>690,385</u>	<u>695,364</u>	<u>700,392</u>	<u>1,093,109</u>	<u>883,235</u>
<b>Total Operating Expenditures</b>	<b>2,567,413</b>	<b>2,424,347</b>	<b>2,433,191</b>	<b>2,836,473</b>	<b>2,653,103</b>
<b>Sewer Debt</b>					
MFA Long Term debt - principal repayment	295,519	295,519	295,519	295,519	295,519
MFA Long Term debt - interest repayment	154,000	154,000	154,000	154,000	154,000
MFA Long Term Debt principal and interest	152,243	196,314	196,314	196,314	196,314
<b>Total Sewer Debt</b>	<b>601,762</b>	<b>645,833</b>	<b>645,833</b>	<b>645,833</b>	<b>645,833</b>
<b>Capital</b>					
DCC Capital Projects	-	-	-	-	-
Capital Projects	160,000	305,000	5,000	-	-
Capital Improvements	890,000	1,470,000	400,000	-	250,000
Renewal Projects	80,000	111,000	55,000	50,000	50,000
<b>Total Capital expenditures</b>	<b>1,130,000</b>	<b>1,886,000</b>	<b>460,000</b>	<b>50,000</b>	<b>300,000</b>
<b>Total expenditures</b>	<b>4,299,175</b>	<b>4,956,180</b>	<b>3,539,024</b>	<b>3,532,306</b>	<b>3,598,936</b>
<b>Sewer Fund Surplus (deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reconciliation to Consolidated Summary:</b>					
Total Expenditures, above	4,299,175	4,956,180	3,539,024	3,532,306	3,598,936
Less Debt Servicing, above	-601,762	-645,833	-645,833	-645,833	-645,833
Less Transfer to DCC Wastewater Reserve, above	-180,000	-180,000	-180,000	-180,000	-180,000
Less Transfer to Sewer Reserve Fund, above	0	0	0	-387,638	-172,634
Less Capital Projects, above	-1,130,000	-1,886,000	-460,000	-50,000	-300,000
Less Amortization, above	-497,885	-502,864	-507,892	-512,971	-518,101
<b>Sewer Operations</b>	<b>1,889,529</b>	<b>1,741,483</b>	<b>1,745,298</b>	<b>1,755,863</b>	<b>1,782,368</b>

**District of Sooke  
Draft 2019 to 2023 Five Year Financial Plan  
Sewer Expansion**

<b>Sewer Expansion Estimate</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
# Parcel tax Rolls	-	-	710	710	710
# Sewer Generation Charges	-	-	125	125	125
Total	-	-	835	835	835
Parcel Tax	0	0	700	700	700
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	-	-	497,000	497,000	497,000
Sewer Generation Fees	-	-	87,500	87,500	87,500
Connection Fees	-	-			
Proceeds from Borrowing	-		6,000,000		
DCC - Wastewater	-	-			
	-	-	<b>6,584,500</b>	<b>584,500</b>	<b>584,500</b>
Amortization offset	-	-	150,000	150,000	150,000
<b>Total Revenues</b>	-	-	<b>6,734,500</b>	<b>734,500</b>	<b>734,500</b>
<b>Expenditures</b>					
<b>Operating</b>					
Contractors and Consultants	-	-	257,500	257,500	257,500
Materials and Supplies	-	-	46,720	46,720	46,720
Freight and Courier	-	-	2,000	2,000	2,000
Chemicals	-	-	48,110	48,110	48,110
Licenses	-	-	1,200	1,200	1,200
Hydro Charges	-	-	25,000	25,000	25,000
Water Charges	-	-	6,500	6,500	6,500
Software	-	-	2,000	2,000	2,000
Computer Charges	-	-	3,000	3,000	3,000
	-	-	392,030	392,030	392,030
Amortization	-	-	150,000	150,000	150,000
<b>Total Operating Expenditures</b>	-	-	<b>542,030</b>	<b>542,030</b>	<b>542,030</b>
<b>Sewer Debt</b>					
MFA Long Term debt - principal repayment	-	-	87,170	87,170	87,170
MFA Long Term debt - interest repayment	-	-	105,300	105,300	105,300
<b>Total Sewer Debt</b>	-	-	<b>192,470</b>	<b>192,470</b>	<b>192,470</b>
<b>Capital</b>					
Expansion Project	-		6,000,000	-	-
<b>Total Capital Expenditures</b>	-	-	<b>6,000,000</b>	-	-
<b>Total Expenditures</b>	-	-	<b>6,734,500</b>	<b>734,500</b>	<b>734,500</b>
<b>Sewer Fund Surplus (Deficit)</b>	-	-	-	-	-

**District of Sooke**  
**Draft 2019 to 2023 Five Year Financial Plan**  
**Reserve Funds**

Description	2019	2020	2021	2022	2023
<b>Fire Protection Reserve</b>					
Opening Balance	80,465	5,465	80,465	80,465	80,465
Transfer In	30,000	75,000	-	-	-
Transfer Out	(105,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	5,465	80,465	80,465	80,465	80,465
<b>Park Land Reserve</b>					
Opening Balance	209,386	209,386	209,386	209,386	209,386
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	209,386	209,386	209,386	209,386	209,386
<b>Land Sale Reserve</b>					
Opening Balance	73,269	73,269	73,269	73,269	73,269
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	73,269	73,269	73,269	73,269	73,269
<b>Casino Revenue Reserve</b>					
Opening Balance	234,757	257	57,057	232,057	492,057
Transfer In	260,000	260,000	260,000	260,000	260,000
Transfer Out	(494,500)	(203,200)	(85,000)	-	(120,000)
Interest	-	-	-	-	-
Closing Balance	257	57,057	232,057	492,057	632,057
<b>Sooke Program Arts Reserve</b>					
Opening Balance	63,012	15,012	17,012	19,012	21,012
Transfer In	12,000	12,000	12,000	12,000	12,000
Transfer Out	(60,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest	-	-	-	-	-
Closing Balance	15,012	17,012	19,012	21,012	23,012
<b>Seniors/Youth Facility Reserve</b>					
Opening Balance	252,578	252,578	252,578	252,578	252,578
Transfer In (from Casino)	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	252,578	252,578	252,578	252,578	252,578
<b>Capital Works Reserve (GST)</b>					
Opening Balance	28,983	10,233	55,433	55,433	205,433
Transfer In	20,000	50,000	50,000	150,000	150,000
Transfer Out	(38,750)	(4,800)	(50,000)	-	-
Interest	-	-	-	-	-
Closing Balance	10,233	55,433	55,433	205,433	355,433
<b>Emergency Road Repair and Snow Removal</b>					

Opening Balance	169,372	159,372	149,372	139,372	129,372
Transfer In	-	-	-	-	-
Transfer Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest	-	-	-	-	-
Closing Balance	159,372	149,372	139,372	129,372	119,372
<b>Capital Improvement Financing Reserve</b>					
Opening Balance	120,968	132,968	144,968	156,968	168,968
Transfer In	12,000	12,000	12,000	12,000	12,000
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	132,968	144,968	156,968	168,968	180,968
<b>Community Amenities/Affordable Housing Reserve</b>					
Opening Balance	127,292	92,292	92,292	92,292	92,292
Transfer In	-	-	-	-	-
Transfer Out	(35,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	92,292	92,292	92,292	92,292	92,292
<b>Playing Field Reserve</b>					
Opening Balance	408,101	78,101	78,101	78,101	78,101
Transfer In	-	-	-	-	-
Transfer Out	(330,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	78,101	78,101	78,101	78,101	78,101
<b>Capital Asset Replacement Reserve</b>					
Opening Balance	498,225	230,108	189,839	230,450	381,175
Transfer In	143,268	273,400	254,281	314,395	314,510
Transfer Out	(411,385)	(313,670)	(213,670)	(163,670)	(163,670)
Interest	-	-	-	-	-
Closing Balance	230,108	189,839	230,450	381,175	532,016
<b>Road DCC Reserve</b>					
Opening Balance	2,458,793	2,558,793	2,758,793	2,958,793	3,158,793
Transfer In	200,000	200,000	200,000	200,000	200,000
Transfer Out	(100,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	2,558,793	2,758,793	2,958,793	3,158,793	3,358,793
<b>Wastewater DCC Reserve</b>					
Opening Balance	623,219	803,219	983,219	1,163,219	1,343,219
Transfer In	180,000	180,000	180,000	180,000	180,000
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	803,219	983,219	1,163,219	1,343,219	1,523,219
<b>Community Works Reserve (Gas Tax)</b>					
Opening Balance	488,164	9,579	113,745	147,910	482,075
Transfer In	568,665	568,665	568,665	568,665	568,665
Transfer Out	(1,047,250)	(464,500)	(534,500)	(234,500)	(234,500)
Interest	-	-	-	-	-
Closing Balance	9,579	113,745	147,910	482,075	816,241
<b>Sewer Reserve Fund</b>					

Opening Balance	296,837	267,110	114,457	42,614	430,252
Transfer In	-	-	-	387,638	172,634
Transfer Out	(29,727)	(152,653)	(71,843)	-	-
Interest	-	-	-	-	-
Closing Balance	267,110	114,457	42,614	430,252	602,886
<b>Sewer Expansion Reserve Fund</b>					
Opening Balance	48,465	48,465	48,465	48,465	48,465
Transfer In					
Transfer Out					
Interest					
Closing Balance	48,465	48,465	48,465	48,465	48,465
<b>Revenue Smoothing Reserve</b>					
Opening Balance	71,000	71,000	71,000	71,000	71,000
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	71,000	71,000	71,000	71,000	71,000
<b>Reserve for Future Policing Costs</b>					
Opening Balance	258,615	343,615	428,615	513,615	598,615
Transfer In	85,000	85,000	85,000	85,000	85,000
Transfer Out	-	-	-	-	-
Interest					
Closing Balance	343,615	428,615	513,615	598,615	683,615
<b>Carbon Tax Rebate Reserve Fund</b>					
Opening Balance	8,944	10,744	12,544	14,344	16,144
Transfer In	1,800	1,800	1,800	1,800	1,800
Transfer Out	-	-	-	-	-
Interest					
Closing Balance	10,744	12,544	14,344	16,144	17,944
<b>Master Plans Reserve</b>					
Opening Balance	-	-	-	40,000	80,000
Transfer In	-	-	40,000	40,000	40,000
Transfer Out	-	-	-	-	-
Interest					
Closing Balance	-	-	40,000	80,000	120,000
<b>Other Reserves (see Financial Statements)</b>					
Opening Balance	306,093	306,093	306,093	306,093	306,093
Transfer In	-	-	-	-	-
Transfer Out (Note 1)	-	-	-	-	-
Interest					
Closing Balance	306,093	306,093	306,093	306,093	306,093
<b>Opening Balance</b>	<b>6,826,538</b>	<b>5,677,660</b>	<b>6,236,703</b>	<b>6,925,436</b>	<b>8,718,765</b>

Transfers to Reserves	1,512,733		1,717,865		1,663,746		2,211,498		1,996,610
Transfers from Reserves	(2,661,612)		(1,158,823)		(975,013)		(418,170)		(538,170)
Interest	-		-		-		-		-
Closing Balance	5,677,660		6,236,703		6,925,436		8,718,765		10,177,205

Note 1: Transfer out for contracted snow clearing and sanding services.

Note 2: Interest is allocated to the applicable reserve funds during the year-end process (not included here).