



2019 – 2023
Five Year Financial Plan

Received at the March 4, 2019 Special Council meeting

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DRAFT 2019 – 2023 Five Year Financial Plan

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District of Sooke
Draft Financial Plan 2019 - 2023
Draft Bylaw

Funding Sources	2019	2020	2021	2022	2023
Property Taxes	8,371,875	9,157,112	9,810,814	10,552,725	11,118,105
Parcel Taxes	2,098,628	2,258,303	2,811,760	2,869,629	2,928,945
Fees and Charges	1,735,229	1,753,803	1,843,561	1,845,830	1,848,110
Other Sources	7,157,966	6,169,501	11,045,566	4,568,447	4,591,557
Transfer from Own Funds	2,855,668	1,443,629	1,113,386	418,170	538,170
	22,219,366	20,782,347	26,625,087	20,254,800	21,024,886

Expenditures

Debt - Principal and Interest	1,069,263	1,148,699	1,236,826	1,094,213	1,094,213
Capital Expenditures	5,309,550	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	2,215,829	2,001,036
Other Municipal Purposes	14,327,820	14,433,483	14,993,465	15,597,958	15,840,087
	22,219,366	20,782,347	26,625,087	20,254,800	21,024,886

Proportion of funding by source

Funding Source	2019	2020	2021	2022	2023
	%	%	%	%	%
Property Taxes	37.68%	44.06%	36.85%	52.10%	52.88%
Parcel Taxes	9.45%	10.87%	10.56%	14.17%	13.93%
Fees and Charges	7.81%	8.44%	6.92%	9.11%	8.79%
Other Sources	32.21%	29.69%	41.49%	22.55%	21.84%
Transfer from Own Funds	12.85%	6.95%	4.18%	2.06%	2.56%

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Funding Sources:					
% <i>increase in property taxes</i>	7.17%	6.69%	4.79%	6.03%	3.94%
Municipal general property taxes	8,146,875	8,932,112	9,595,814	10,402,725	10,968,105
Non market change	225,000	225,000	215,000	150,000	150,000
Total municipal taxes	8,371,875	9,157,112	9,810,814	10,552,725	11,118,105
Sewer Fund Parcel Taxes	2,098,628	2,258,303	2,314,760	2,372,629	2,431,945
Sewer Expansion Parcel Taxes	-	-	497,000	497,000	497,000
Total Parcel Taxes	2,098,628	2,258,303	2,811,760	2,869,629	2,928,945
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
Total Other Sources	7,157,966	6,169,501	11,045,566	4,568,447	4,591,557
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	451,510	453,768	456,037	458,317
Sewer Expansion generation charges	-	-	87,500	87,500	87,500
Total Fees and Charges	1,735,229	1,753,803	1,843,561	1,845,830	1,848,110
Transfers from Own Funds	2,855,668	1,443,629	1,113,386	418,170	538,170
Total Funding Sources:	<u>22,219,366</u>	<u>20,782,347</u>	<u>26,625,087</u>	<u>20,254,800</u>	<u>21,024,886</u>

	<u>2019</u>		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures:		Funded by Tax				
Debt Servicing:						
- 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
Total Debt Servicing	1,069,263	69,740	1,148,699	1,236,826	1,094,213	1,094,213
Capital Expenditures:						
- General Government	4,179,550	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	-	-
Total Capital Expenditures	5,309,550	106,000	3,482,300	8,731,050	1,346,800	2,089,550
Transfers to Reserves	1,512,733	175,268	1,717,865	1,663,746	2,215,829	2,001,036
Other Municipal Purposes:						
Council	535,413	535,413	546,512	550,278	554,110	558,011
CAO's Office	423,468	423,468	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	4,707,017	4,707,402	5,214,315	5,267,185
Amortization	2,653,501	-	2,680,036	2,856,101	2,878,982	2,902,091
Sewer Operations	1,889,659	-	1,741,483	2,137,328	2,147,893	2,174,398
Total Other Municipal Purposes:	14,327,820	8,020,868	14,433,483	14,993,465	15,597,958	15,840,087
Total Expenditures:	22,219,366	8,371,875	20,782,347	26,625,087	20,254,800	21,024,886

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Debt servicing					
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					
Total Fire Department Debt Servicing	173,575	213,910	255,910	255,910	255,910
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		
Total General Government Debt Servicing	293,926	288,956	142,613	-	-
Fire Department Debt Servicing	173,575	213,910	255,910	255,910	255,910
General Government Debt Servicing	293,926	288,956	142,613	-	-
	467,501	502,866	398,523	255,910	255,910
Total Debt Servicing	467,501	502,866	398,523	255,910	255,910
Funded by:					
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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Transfers to reserve funds					
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	-	-	-	391,969	177,060
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
Total transfers to reserve funds	<u>1,512,733</u>	<u>1,717,865</u>	<u>1,663,746</u>	<u>2,215,829</u>	<u>2,001,036</u>
Transfers from own funds					
Transfers from reserves for general capital (capital sheet)	2,348,550	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	29,857	148,503	67,603	-	-
Total from reserves	<u>2,561,742</u>	<u>1,154,673</u>	<u>970,773</u>	<u>418,170</u>	<u>538,170</u>
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	<u>293,926</u>	<u>288,956</u>	<u>142,613</u>	<u>-</u>	<u>-</u>
Total transfers from own funds	<u>2,855,668</u>	<u>1,443,629</u>	<u>1,113,386</u>	<u>418,170</u>	<u>538,170</u>

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

Revenues	2019	2020	2021	2022	2023
Net Taxes available for municipal purposes					
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)
	252,500	252,500	252,500	252,500	252,500
Sales and user fees					
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
	77,750	77,750	77,750	77,750	77,750

Revenues	2019	2020	2021	2022	2023
Government Transfers and grants - Operating					
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
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
	1,326,965	1,311,965	1,311,965	1,311,965	1,311,965
Government Transfers and grants - Capital	955,000	-	-	-	-
	955,000	-	-	-	-
Investment income					
Interest	150,000	125,000	125,000	125,000	125,000
	150,000	125,000	125,000	125,000	125,000
Penalties and fines					
Interest	35,000	35,000	35,000	35,000	35,000
Penalties	125,000	125,000	125,000	125,000	125,000
	160,000	160,000	160,000	160,000	160,000
Licenses, permits and other					
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					
	674,543	669,543	669,543	669,543	669,543
Developer Cost Charges					
DCC - Roads	200,000	200,000	200,000	200,000	200,000
	200,000	200,000	200,000	200,000	200,000
Total	3,796,758	2,796,758	2,796,758	2,796,758	2,796,758

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>
Revenues					
Transfers from Reserves					
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	-	-	-	-	
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	-	-	-	-	
	<u>2,348,550</u>	<u>828,000</u>	<u>695,000</u>	<u>210,000</u>	<u>330,000</u>
Other					
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
Total Revenues	<u>4,179,550</u>	<u>1,596,300</u>	<u>2,271,050</u>	<u>1,296,800</u>	<u>1,789,550</u>
Expenditures					
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	999,000	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
Total Expenditures	<u>4,179,550</u>	<u>1,596,300</u>	<u>2,271,050</u>	<u>1,296,800</u>	<u>1,789,550</u>

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

Funding Sources

Department	Project Name	2019	Taxes	Proceeds	FER	Casino	GST	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	-	49,000	-	-	
	Utility 2 Hall (Replace Squad 2, 210)	49,000	-	-	-	-	-	75,000	-	-	-	-	
	Replacement of Engine 3 (201)	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	-	-	-	-	-	100,000	-	-	-	-	
	Five Year Road Program	700,000	-	-	-	250,000	-	450,000	-	-	-	-	
	Highway 14 Sidewalks - MOT	100,000	-	-	-	-	-	50,000	50,000	-	-	-	
	Streetlight Installation Program	12,000	12,000	-	-	-	-	-	-	-	-	-	
	Transit Stop Enhancements	12,000	12,000	-	-	-	-	-	-	-	-	-	
		999,000	24,000	-	-	250,000	-	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		4,179,550	106,000	770,000	105,000	494,500	38,750	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
		10,000	-		-	-	-	-	10,000
Finance	Computer Equipment Replacement Plan Website refresh	24,300	24,300				-		
		2,000	2,000						
		26,300	26,300		-	-	-	-	-
Buildings	Carpets / Flooring FH 2 Door / Septic Furniture replacement	20,000	20,000						
		10,000	10,000						
		15,000	15,000						
		45,000	45,000		-	-	-	-	-
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	
		521,000	61,000	400,000	-	-	-	60,000	-
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						
		874,000	144,000		200,000	-	430,000	100,000	-
Community Projects	Welcome to Sooke Sign - illumination Whiffin Spit - structural study 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						
		100,000	92,000		3,200	4,800	-	-	-
Parks Department	Parks Dept. Equipment	20,000	-		-	-		20,000	
Total		1,596,300	368,300	400,000	203,200	4,800	430,000	180,000	10,000

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

Funding Sources

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

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

Department	Project Name	Funding Sources			
		2022	Taxes	Gas Tax	SPA
Council	Arts Advisory Panel	10,000	-	-	10,000
		10,000	-	-	10,000
Finance	Computer Equipment Replacement Plan Website Refresh	33,300	33,300	-	
		2,000	2,000		
		35,300	35,300	-	-
Buildings	FH 2 Capital Maintenance Admin and FH 1		-		
		10,000	10,000		
		50,000	50,000		
		60,000	60,000	-	-
Fire Department	Critical Equipment Replacement	-			
		47,500	47,500		
		-			
		47,500	47,500	-	-
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		
		1,024,000	824,000	200,000	-
Community Projects	Parks Trailhead - fountain/toilet/bike racks	100,000	100,000		
Parks Equipment	Parks Dept. Equipment	20,000	20,000		
Total		1,296,800	1,086,800	200,000	10,000

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
		10,000	-	-	-	10,000
Finance	Computer Equipment Replacement Plan Website Refresh	25,050	25,050		-	
		2,000	2,000			
		27,050	27,050	-	-	-
Buildings	HVAC FH 2 Capital Maintenance Admin and FH 1	50,000	50,000			
		10,000	10,000			
		50,000	50,000			
		110,000	110,000	-	-	-
Fire Department	Critical Equipment Replacement Replace 206 Brush 1	-				
		48,500	48,500			
		450,000	450,000			
		498,500	498,500	-	-	-
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			
		1,024,000	824,000	-	200,000	-
Community Projects	Parks Trailhead - fountain/toilet/bike racks	100,000	-	100,000		
Parks Equipment	Parks Dept. Equipment	20,000	-	20,000		
Total		1,789,550	1,459,550	120,000	200,000	10,000

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

Council	2019	2020	2021	2022	2023
Salaries	98,800	116,300	118,045	119,815	121,612
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>391,320</u>	<u>415,437</u>	<u>417,182</u>	<u>418,952</u>	<u>420,749</u>
Community Service Agreements:					
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
Total Community Service Agreements	<u>144,093</u>	<u>131,075</u>	<u>133,096</u>	<u>135,158</u>	<u>137,261</u>
Total Council	<u>535,413</u>	<u>546,512</u>	<u>550,278</u>	<u>554,110</u>	<u>558,011</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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
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	23,000	5,000	5,000	5,000	25,000
Operating Contingency	50,000	50,000	50,000	50,000	50,000
Subtotal CAO's Office	486,745	493,583	396,872	375,227	398,650
Less: allocation to Sewer Fund (13%)	(63,277)	(64,166)	(51,593)	(48,780)	(51,824)
Total	423,468	429,417	345,279	326,448	346,825

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
Subtotal Office Administration	217,832	216,200	217,991	219,804	221,646
Less: allocation to Sewer Fund (13%)	(28,318)	(28,106)	(28,339)	(28,575)	(28,814)
Total	189,514	188,094	189,652	191,230	192,832

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

Corporate Services	2019	2020	2021	2022	2023
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
Subtotal before amortization and allocation	569,082	587,893	596,780	617,083	626,309
Less: allocation to Sewer Fund (13%)	(73,981)	(76,426)	(77,581)	(80,221)	(81,420)
	495,102	511,467	519,199	536,862	544,889
Amortization - General Government	150,398	151,902	153,000	153,000	153,000
Total Corporate Services	645,500	663,369	672,199	689,862	697,889

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

Financial Services	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Financial Administration:					
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
	698,238	690,112	698,462	706,850	715,403
Geographic Information Services					
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
	258,806	255,386	259,670	264,041	268,499
Information Technology					
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
	472,764	459,468	471,572	475,943	480,451
Subtotal	1,429,808	1,404,966	1,429,704	1,446,834	1,464,352
Less: Allocation to Sewer Fund (13%)	(185,875)	(182,646)	(185,862)	(188,088)	(190,366)
Total Financial Services	1,243,933	1,222,320	1,243,843	1,258,745	1,273,986

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

Development Services	2019	2020	2021	2022	2023
Engineering Operations					
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
	318,508	342,318	347,877	353,744	359,719
Contract Services					
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
	600,000	512,000	519,140	526,423	582,136
Street lighting and Traffic control					
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
	141,000	146,750	152,788	159,127	165,783
Planning					
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
	428,799	458,494	466,412	478,412	486,797

Development Services	2019	2020	2021	2022	2023
Subdivision					
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
	242,760	240,823	245,300	249,870	254,534
Community Spaces					
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
	681,640	706,752	712,868	721,797	730,899
Subtotal before amortization	2,412,707	2,407,136	2,444,385	2,489,372	2,579,869
Amortization					
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
Total Amortization	1,745,131	1,762,583	1,780,208	1,798,010	1,815,991
Total Development Services	4,157,838	4,169,719	4,224,593	4,287,383	4,395,860

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

Community Safety	2019	2020	2021	2022	2023
Policing					
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
	2,003,896	2,003,896	2,003,896	2,461,484	2,461,484
Emergency Program					
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
	26,600	26,600	26,600	26,600	26,600
Bylaw					
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
	292,059	290,161	290,161	295,243	300,414
Building Department					
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
Vehicle Fuel	1,500	1,500	1,500	1,500	1,500
Vehicle insurance	1,800	1,800	1,800	1,800	1,800
	443,728	507,840	531,794	526,271	554,952

Community Safety	2019	2020	2021	2022	2023
Fire Department Administration					
Salaries	747,138	866,960	868,212	883,929	899,959
Benefits	226,411	234,087	234,265	237,203	240,190
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
	1,016,049	1,145,547	1,146,977	1,165,632	1,184,650
Volunteer Firefighters					
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
	224,302	262,283	262,283	306,394	306,394
Training					
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
	46,555	46,555	46,555	46,555	46,555
Telecommunications					
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
	68,500	73,500	73,500	73,500	73,500

Community Safety	2019	2020	2021	2022	2023
Inspections and Prevention					
Operating supplies	1,000	1,000	1,000	1,000	1,000
Community Education	2,000	2,000	2,000	2,000	2,000
	3,000	3,000	3,000	3,000	3,000
Station Maintenance					
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
	48,700	42,500	42,500	42,500	42,500
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
	9,500	9,500	9,500	9,500	9,500
Vehicle maintenance and operating					
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
	75,636	75,636	75,636	75,636	75,636
Debt Servicing (see Debt Servicing and Transfers)	173,575	213,910	255,910	255,910	255,910
Equipment maintenance					
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
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
	106,500	98,500	73,500	60,500	60,500

Community Safety	2019	2020	2021	2022	2023
Protective Clothing					
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
	42,000	42,000	42,000	42,000	42,000
Uniforms					
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
	24,500	26,000	26,000	26,000	26,000
Other					
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
	53,000	53,500	53,500	53,500	53,500
Total Fire Department and ESS	1,918,416	2,119,030	2,137,461	2,187,226	2,206,244
Total Community Safety, before amortization	4,658,099	4,920,927	4,963,311	5,470,224	5,523,094
Less Debt Servicing (shown separately)	-173,575	-213,910	-255,910	-255,910	-255,910
Subtotal before amortization	4,484,525	4,707,017	4,707,402	5,214,315	5,267,185
Amortization - Community Safety	260,087	262,687	265,000	265,000	265,000
Total Community Safety (less debt)	4,744,611	4,969,705	4,972,402	5,479,315	5,532,185

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

Sewer Fund	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenues					
Operating					
Parcel Tax	2,098,628	2,258,303	2,314,760	2,372,629	2,431,945
Sewer Generation Charge	427,936	451,510	453,768	456,037	458,317
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	29,857	148,503	67,603	-	-
Transfer from DCC Wastewater Reserve	-	-	-	-	-
	<u>3,801,421</u>	<u>4,453,316</u>	<u>3,031,131</u>	<u>3,023,666</u>	<u>3,085,262</u>
Amortization offset	497,885	502,864	507,892	512,971	518,101
Total Revenues	<u>4,299,306</u>	<u>4,956,179</u>	<u>3,539,023</u>	<u>3,536,637</u>	<u>3,603,363</u>
Expenditures					
Operating					
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
	<u>662,250</u>	<u>709,655</u>	<u>721,438</u>	<u>729,715</u>	<u>749,459</u>

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Operating costs:					
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>

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Allocated admin costs:					
- 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	91,595	92,272	79,932	77,354	80,639
	<u>351,451</u>	<u>351,343</u>	<u>343,375</u>	<u>345,663</u>	<u>352,424</u>
Other operating costs					
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	-	-	-	391,969	177,060
Amortization	497,885	502,864	507,892	512,971	518,101
	<u>690,385</u>	<u>695,364</u>	<u>700,392</u>	<u>1,097,440</u>	<u>887,661</u>
Total Operating Expenditures	<u>2,567,543</u>	<u>2,424,347</u>	<u>2,433,191</u>	<u>2,840,804</u>	<u>2,657,529</u>
Sewer Debt					
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
Total Sewer Debt	<u>601,762</u>	<u>645,833</u>	<u>645,833</u>	<u>645,833</u>	<u>645,833</u>
Capital					
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
Total Capital expenditures	<u>1,130,000</u>	<u>1,886,000</u>	<u>460,000</u>	<u>50,000</u>	<u>300,000</u>
Total expenditures	<u>4,299,305</u>	<u>4,956,180</u>	<u>3,539,024</u>	<u>3,536,637</u>	<u>3,603,362</u>
Sewer Fund Surplus (deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Reconciliation to Consolidated Summary:					
Total Expenditures, above	4,299,305	4,956,180	3,539,024	3,536,637	3,603,362
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	-391,969	-177,060
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
Sewer Operations	<u>1,889,659</u>	<u>1,741,483</u>	<u>1,745,298</u>	<u>1,755,863</u>	<u>1,782,368</u>

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

Sewer Expansion Estimate	2019	2020	2021	2022	2023
# Parcel tax Rolls	-	-	710	710	710
# Sewer Generation Charges	-	-	125	125	125
Total	-	-	835	835	835
Revenues					
Operating					
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	-	-	-	-	-
	-	-	6,584,500	584,500	584,500
Amortization offset	-	-	150,000	150,000	150,000
Total Revenues	-	-	6,734,500	734,500	734,500
Expenditures					
Operating					
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
Total Operating Expenditures	-	-	542,030	542,030	542,030
Sewer Debt					
MFA Long Term debt - principal repayment	-	-	87,170	87,170	87,170
MFA Long Term debt - interest repayment	-	-	105,300	105,300	105,300
Total Sewer Debt	-	-	192,470	192,470	192,470
Capital					
Expansion Project	-	-	6,000,000	-	-
Total Capital Expenditures	-	-	6,000,000	-	-
Total Expenditures	-	-	6,734,500	734,500	734,500
Sewer Fund Surplus (Deficit)	-	-	-	-	-

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

Description	2019	2020	2021	2022	2023
Fire Protection Reserve					
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
Park Land Reserve					
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
Land Sale Reserve					
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
Casino Revenue Reserve					
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
Sooke Program Arts Reserve					
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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Seniors/Youth Facility Reserve					
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
Capital Works Reserve (GST)					
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
Emergency Road Repair and Snow Removal					
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
Capital Improvement Financing Reserve					
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
Community Amenities/Affordable Housing Reserve					
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
Playing Field Reserve					
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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Capital Asset Replacement Reserve					
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
Road DCC Reserve					
Opening Balance	2,458,793	2,658,793	2,858,793	3,058,793	3,258,793
Transfer In	200,000	200,000	200,000	200,000	200,000
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	2,658,793	2,858,793	3,058,793	3,258,793	3,458,793
Wastewater DCC Reserve					
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
Community Works Reserve (Gas Tax)					
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
Sewer Reserve Fund					
Opening Balance	296,837	266,980	118,477	50,874	442,843
Transfer In	-	-	-	391,969	177,060
Transfer Out	(29,857)	(148,503)	(67,603)	-	-
Interest	-	-	-	-	-
Closing Balance	266,980	118,477	50,874	442,843	619,903

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Sewer Expansion Reserve Fund					
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
Revenue Smoothing Reserve					
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
Reserve for Future Policing Costs					
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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Carbon Tax Rebate Reserve Fund					
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
Master Plans Reserve					
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
Other Reserves (see Financial Statements)					
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
Summary					
Opening Balance	6,826,538	5,777,530	6,340,723	7,033,696	8,831,356
Transfers to Reserves	1,512,733	1,717,865	1,663,746	2,215,829	2,001,036
Transfers from Reserves	(2,561,742)	(1,154,673)	(970,773)	(418,170)	(538,170)
Interest	-	-	-	-	-
Closing Balance	5,777,530	6,340,723	7,033,696	8,831,356	10,294,222

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).