



2020- 2024  
Five Year Financial Plan

Received at the December 5, 2019 Special Council Meeting

## **DRAFT 2020 – 2024 Five Year Financial Plan**

### **TABLE OF CONTENTS**

DRAFT FINANCIAL PLAN BYLAW	1
CONSOLIDATED SUMMARY	5
DEBT SERVICING AND RESERVE TRANSFERS	7
REVENUES	9
GENERAL GOVERNMENT CAPITAL	11
2020 CAPITAL PLAN	12
2021 CAPITAL PLAN	13
2022 CAPITAL PLAN	14
2023 CAPITAL PLAN	15
2024 CAPITAL PLAN	16
MUNICIPAL COUNCIL & CAO	17
- COUNCIL	
- CHIEF ADMINISTRATIVE OFFICER	
- HUMAN RESOURCES & PROPERTY MAINTENANCE	
LEGISLATIVE SERVICES	19
- CORPORATE SERVICES	
- BYLAW	
FINANCIAL SERVICES	20
- PAYROLL/ ACCOUNTS PAYABLE	
- INFORMATION TECHNOLOGY	
- ADMINISTRATION SUPPORT	
PLANNING & DEVELOPMENT	21
- PLANNING	
- SUBDIVISION	
- BUILDING	
OPERATIONS	22
- ENGINEERING	
- GEOGRAPHIC INFORMATION SERVICES	
- PARKS & ENVIRONMENT	
- SEWER FUNDS	
- SEWER EXPANSION	
COMMUNITY SAFETY	27
- POLICING	
- FIRE AND EMERGENCY MANAGEMENT	
RESERVE FUNDS	30



**DISTRICT OF SOOKE**  
***Five-Year Financial Plan Bylaw***  
**BYLAW NO. 770**

---

A bylaw to adopt the financial plan to cover the fiscal period from  
January 1, 2020 to December 31, 2024.

---

The Council of the District of Sooke, in open meeting assembled, enacts as follows:

1. This bylaw is cited as *Five-Year Financial Plan Bylaw No. 770, 2020*.
2. The financial plan attached as *Schedule A* to this bylaw is adopted as the financial plan for the District of Sooke for the period commencing January 1, 2020 and ending December 31, 2024.
3. The financial plan attached as *Schedule B* to this bylaw shows the proportion of total revenue that comes from different funding sources, the distribution of property taxes among the property classes and the use of permissive tax exemptions.

READ a FIRST and SECOND time the \_\_\_\_ day of \_\_\_\_\_ 2019.

READ a THIRD time the \_\_\_\_ day of \_\_\_\_\_ 2020.

ADOPTED the \_\_\_\_ day of \_\_\_\_\_ 2020.

---

Maja Tait  
Mayor

---

Carolyn Mushata  
Corporate Officer

## **SCHEDULE A**

<b>Funding Sources</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Property Taxes	9,148,864	9,895,404	10,715,430	11,301,125	11,691,669
Parcel Taxes	2,258,303	2,314,760	2,372,629	2,641,945	2,989,743
Fees and Charges	1,858,803	1,826,061	1,828,330	1,869,110	1,920,402
Other Sources	6,908,832	11,638,781	5,608,426	4,441,557	4,614,898
Transfer from Own Funds	3,873,613	1,298,645	1,120,532	665,532	715,532
	24,048,415	26,973,651	21,645,347	20,919,269	21,932,243

## **Expenditures**

Debt - Principal and Interest	1,069,447	958,104	978,914	978,914	978,914
Capital Expenditures	6,442,975	9,097,765	2,647,779	1,852,550	2,102,550
Transfer to Own Funds	1,687,865	1,741,123	2,217,352	2,015,096	2,061,369
Other Municipal Purposes	14,848,127	15,176,659	15,801,302	16,072,709	16,789,410
	24,048,415	26,973,651	21,645,347	20,919,269	21,932,243

## SCHEDULE B

### 2019 Financial Plan Statement

The District of Sooke adopted Policy No. 5.5., *Revenue, Tax and Budget Policy, 2008* on October 6, 2008. The policy guides the District of Sooke property tax, fees and charges, capital asset management and budget stabilization goals and objectives.

### Distribution of Revenues

In accordance with section 165(3.1) of the *Community Charter* the proportion of total revenue derived from each revenue source is as follows:

<b>Funding Source</b>	<b>2020 %</b>	<b>2021 %</b>	<b>2022 %</b>	<b>2023 %</b>	<b>2024 %</b>
Property Taxes	38.04%	36.69%	49.50%	54.02%	53.31%
Parcel Taxes	9.39%	8.58%	10.96%	12.63%	13.63%
Fees and Charges	7.73%	6.77%	8.45%	8.93%	8.76%
Other Sources	28.73%	43.15%	25.91%	21.23%	21.04%
Transfer from Own Funds	16.11%	4.81%	5.18%	3.18%	3.26%

### Distribution of Property Tax Revenues

The distribution of property taxes among property classes is as follows:

<b>Property Class</b>	<b>% Property Tax</b>
Residential (1)	85.70%
Utilities (2)	0.07%
Light Industry (5)	0.99%
Business and Other (6)	12.92%
Managed Forest (7)	0.12%
Non-profit-Recreation (8)	0.19%
Farm (9)	0.01%
<b>Total</b>	<b>100.00%</b>

## **SCHEDULE B (cont'd)**

### **Permissive and Revitalization Tax Exemptions**

District of Sooke *Permissive Tax Exemption Bylaw No. 684, 2017*, as amended, provides a 3-year permissive tax exemption to qualifying non-profit entities for the years 2018, 2019, and 2020.

District of Sooke Bylaw No. 348, *Revitalization Tax Exemption Bylaw, 2008*, as amended, provides a revitalization tax exemption to encourage the revitalization of the District of Sooke through the development of commercial hotel, motel or lodge facilities. No revitalization tax exemptions have been granted to date.

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Consolidated Summary**

	2020	2021	2022	2023	2024
<b>Funding Sources:</b>					
<i>% increase in property taxes</i>	<b>6.58%</b>	<b>5.82%</b>	<b>6.77%</b>	<b>4.07%</b>	<b>2.13%</b>
Municipal general property taxes	8,923,864	9,680,404	10,565,430	11,151,125	11,541,669
Non market change	225,000	215,000	150,000	150,000	150,000
<b>Total Municipal Taxes</b>	<b>9,148,864</b>	<b>9,895,404</b>	<b>10,715,430</b>	<b>11,301,125</b>	<b>11,691,669</b>
Sewer Fund Parcel Taxes	2,258,303	2,314,760	2,372,629	2,431,945	2,492,743
Sewer Expansion Parcel Taxes	-	-	-	210,000	497,000
<b>Total Parcel Taxes</b>	<b>2,258,303</b>	<b>2,314,760</b>	<b>2,372,629</b>	<b>2,641,945</b>	<b>2,989,743</b>
Net taxes available for municipal purposes	252,500	252,500	252,500	252,500	252,500
Government transfers and grants - Capital	2,139,331	5,553,236	-	-	-
Government transfers and grants - Operating	1,311,965	1,311,965	1,311,965	1,311,965	1,311,965
Investment income	125,000	125,000	125,000	125,000	125,000
Proceeds from borrowing - Capital	400,000	500,000	-	-	-
Proceeds from borrowing - Sewer Fund	-	-	-	-	-
Proceeds from borrowing - Sewer Expansion	-	1,189,979	1,189,979	-	-
Offset for amortization	2,680,036	2,706,101	2,728,982	2,752,091	2,925,432
<b>Total Other Sources</b>	<b>6,908,832</b>	<b>11,638,781</b>	<b>5,608,426</b>	<b>4,441,557</b>	<b>4,614,898</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	774,543	739,543	739,543	739,543	739,543
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	451,510	453,768	456,037	458,317	460,608
Sewer Expansion generation charges	-	-	-	38,500	87,500
<b>Total Fees and Charges</b>	<b>1,858,803</b>	<b>1,826,061</b>	<b>1,828,330</b>	<b>1,869,110</b>	<b>1,920,402</b>
<b>Transfers from Own Funds</b>	<b>3,873,613</b>	<b>1,298,645</b>	<b>1,120,532</b>	<b>665,532</b>	<b>715,532</b>
<b>Total Funding Sources:</b>	<b>24,048,415</b>	<b>26,973,651</b>	<b>21,645,347</b>	<b>20,919,269</b>	<b>21,932,243</b>

**Expenditures:**

	Funded by Tax					
	2020		2021	2022	2023	2024
<b>Debt Servicing:</b>						
- General Government	288,956	-	142,613	-	-	-
- Fire Department	330,972	74,940	365,972	365,972	365,972	365,972
- Sewer Fund	449,519	-	449,519	449,519	449,519	449,519
- Sewer Expansion	-	-	-	163,423	163,423	163,423
<b>Total Debt Servicing</b>	<b>1,069,447</b>	<b>74,940</b>	<b>958,104</b>	<b>978,914</b>	<b>978,914</b>	<b>978,914</b>
<b>Capital Expenditures:</b>						
- General Government	5,723,830	116,334	1,894,550	1,407,800	1,552,550	1,802,550
- Sewer Fund	719,145	-	460,000	50,000	300,000	300,000
- Sewer Expansion	-	-	6,743,215	1,189,979	-	-
<b>Total Capital Expenditures</b>	<b>6,442,975</b>	<b>116,334</b>	<b>9,097,765</b>	<b>2,647,779</b>	<b>1,852,550</b>	<b>2,102,550</b>
<b>Transfers to Reserves</b>	<b>1,687,865</b>	<b>-</b>	<b>1,741,123</b>	<b>2,217,352</b>	<b>2,015,096</b>	<b>2,061,369</b>
<b>Other Municipal Purposes:</b>						
Council	622,712	622,712	581,533	585,422	589,380	593,407
CAO's Office	551,062	551,062	572,003	545,679	556,499	565,317
Human Resources / Office Administration	227,491	227,491	287,957	290,701	293,500	296,354
Corporate Services	721,255	621,648	732,657	759,060	756,110	768,186
Financial Services	1,130,424	563,424	1,147,948	1,160,862	1,174,034	1,187,444
Operations	2,063,703	2,030,003	2,122,301	2,157,735	2,233,352	2,336,105
Planning and Development	1,109,823	759,787	1,192,625	1,213,473	1,234,215	1,255,885
Community Safety	3,969,514	3,581,464	4,027,653	4,539,484	4,563,079	4,587,146
Amortization	2,680,036	-	2,706,101	2,728,982	2,752,091	2,925,432
Sewer Operations	1,772,108	-	1,804,899	1,819,905	1,920,450	2,274,133
<b>Total Other Municipal Purposes:</b>	<b>14,848,127</b>	<b>8,957,590</b>	<b>15,176,659</b>	<b>15,801,302</b>	<b>16,072,709</b>	<b>16,789,410</b>
<b>Total Expenditures:</b>	<b>24,048,415</b>	<b>9,148,864</b>	<b>26,973,651</b>	<b>21,645,347</b>	<b>20,919,269</b>	<b>21,932,243</b>



**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Debt Servicing and Reserve Transfers**

	2020	2021	2022	2023	2024
<b>Debt servicing</b>					
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 Equip. Financing (Fire - vehicles) - principal	256,032	291,032	291,032	291,032	291,032
MFA Equip. Financing (Fire - vehicles) - interest	26,325	26,325	26,325	26,325	26,325
<b>Total Fire Department Debt Servicing</b>	<b>330,972</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>
MFA loan (General - property purchase) - principal	284,000	142,000			
MFA loan (General - property purchase) - interest	4,956	613			
<b>Total General Government Debt Servicing</b>	<b>288,956</b>	<b>142,613</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Department Debt Servicing</b>	<b>330,972</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>
<b>General Government Debt Serving</b>	<b>288,956</b>	<b>142,613</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt Servicing</b>	<b>619,928</b>	<b>508,585</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>
<b>Funded by:</b>					
Capital Asset Replacement Reserve	256,032	291,032	291,032	291,032	291,032
Property Tax	74,940	74,940	74,940	74,940	74,940
Accumulated Surplus	288,956	142,613	-	-	-
	<b>619,928</b>	<b>508,585</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>

	2020	2021	2022	2023	2024
<b>Transfers to reserve funds</b>					
Fire Equipment Reserve Fund (2017 includes wildfire net revenue)	75,000	-	-	-	-
SPA Reserve	12,000	12,000	12,000	13,500	13,500
Capital Works Reserve (GST)	20,000	20,000	20,000	20,000	20,000
Capital Improvement Financing Reserve	12,000	12,000	12,000	12,000	12,000
Sewer Reserve Fund	-	68,127	524,242	320,370	365,777
Capital Asset Replacement Reserve (Minimum per Bylaw)	13,400	13,531	13,645	13,760	14,627
Capital Asset Replacement Reserve (Recommended additional)	260,000	280,000	300,000	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	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>1,687,865</b>	<b>1,741,123</b>	<b>2,217,352</b>	<b>2,015,096</b>	<b>2,061,369</b>
<b>Transfers from own funds</b>					
Transfers from reserves for general capital (capital sheet)	2,968,165	820,500	785,000	330,000	380,000
Transfers from reserves for general capital (debt principal)	256,032	291,032	291,032	291,032	291,032
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 sewer capital	215,960	-	-	-	-
Total from reserves	3,484,657	1,156,032	1,120,532	665,532	715,532
Transfers from surplus for general capital (debt servicing)	288,956	142,613	-	-	-
Transfers from surplus for general capital	100,000	-	-	-	-
Total from surplus	388,956	142,613	-	-	-
<b>Total transfers from own funds</b>	<b>3,873,613</b>	<b>1,298,645</b>	<b>1,120,532</b>	<b>665,532</b>	<b>715,532</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Revenues**

<b>Revenues</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</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	642,973	655,833	668,950	682,329	695,975
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	(642,973)	(655,833)	(668,950)	(682,329)	(695,975)
	<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 - 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>

## Revenues

	2020	2021	2022	2023	2024
<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
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	-	-	-	-	-
SRCHN / VIHA MOU	30,000	30,000	30,000	30,000	30,000
	<b>1,311,965</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>	2,139,331	-	-	-	-
	<b>2,139,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment income</b>					
Interest	125,000	125,000	125,000	125,000	125,000
	<b>125,000</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
Subdivision fees	70,000	70,000	70,000	70,000	70,000
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	475,000	450,000	450,000	450,000	450,000
Title search	1,436	1,436	1,436	1,436	1,436
Miscellaneous	9,000	9,000	9,000	9,000	9,000
Plumbing Permit Fees	30,000	30,000	30,000	30,000	30,000
Development permits	50,000	40,000	40,000	40,000	40,000
Development variance permits	1,000	1,000	1,000	1,000	1,000
	<b>774,543</b>	<b>739,543</b>	<b>739,543</b>	<b>739,543</b>	<b>739,543</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>5,041,089</b>	<b>2,866,758</b>	<b>2,866,758</b>	<b>2,866,758</b>	<b>2,866,758</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**General Government Capital**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>Revenues</b>					
<b>Transfers from Reserves</b>					
Fire Equipment Reserve	80,000	-	-		-
Casino Reserve Fund	425,750	260,500	250,000	120,000	370,000
SPA Reserve	60,000	10,000	10,000	10,000	10,000
Capital Works Reserve (GST)	48,750	-	-		-
DCC Road Reserve	278,000	-	-		-
Community Works Reserve (Gas Tax)	1,295,305	550,000	500,000	200,000	-
Playing Field Reserve	330,000				-
Capital Asset Replacement Reserve	347,150	-	25,000	-	-
Carbon Tax Rebate Reserve	3,210				
Capital Improvement Financing Reserve	100,000	-	-		
	<b>2,968,165</b>	<b>820,500</b>	<b>785,000</b>	<b>330,000</b>	<b>380,000</b>
<b>Other</b>					
Government Grants	2,139,331	-	-		
Proceeds from borrowing	400,000	500,000	-		
Transfer from Surplus	100,000	-	-		
Taxation - Transfer from General Operating	116,334	574,050	622,800	1,222,550	1,422,550
<b>Total Revenues</b>	<b>5,723,830</b>	<b>1,894,550</b>	<b>1,407,800</b>	<b>1,552,550</b>	<b>1,802,550</b>
<b>Expenditures</b>					
Council (Sooke Program for the Arts)	10,000	10,000	10,000	10,000	10,000
General Government	135,360	27,050	35,300	27,050	27,050
Buildings	100,000	165,000	60,000	110,000	125,000
Fire Department	545,000	555,000	47,500	450,500	550,500
Engineering	1,688,000	725,000	720,000	720,000	720,000
Community Projects	3,225,470	382,500	465,000	215,000	300,000
Parks Department Equipment	20,000	30,000	70,000	20,000	70,000
<b>Total Expenditures</b>	<b>5,723,830</b>	<b>1,894,550</b>	<b>1,407,800</b>	<b>1,552,550</b>	<b>1,802,550</b>

District of Sooke  
Draft Financial Plan 2020 - 2024  
2020 Capital Plan

		Funding Sources														
Department	Project Name	2020	Gen Ops	Taxes	FER	Proceeds from Borrowing	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	Playing Field Reserve	Carbon Tax Rebate	Capital Improvement Financing	SPA	Grants
Council	Arts Advisory Panel	10,000	-	-	-					-					10,000	-
Corporate Services	Vault	58,850									58,850					
		68,850	-	-	-		-	-	-	-	58,850	-			10,000	-
Finance	Computer Equipment Replacement Plan	25,300			-					-	25,300					-
	Website refresh	25,000		-							25,000					
	Software	23,000									23,000					
Bylaw	Ebike	3,210						-					3,210			
		76,510	-		-		-	-	-	-	73,300	-	3,210		-	-
Buildings	Building Repairs	75,000					-				75,000					
	Furniture replacement	25,000									25,000					
		100,000	-	-	-		-	-	-	-	100,000	-			-	-
Fire Department	Replacement of Engine 3 (201)	-			-											
	Critical Equipment Replacement	400,000				400,000										
		80,000			80,000											
	Replacement of Car 1 (211)	65,000			-						65,000					
		545,000	-	-	80,000	400,000	-	-	-	-	65,000	-			-	-
Engineering	Five Year Road Program	700,000		-			160,000				-					
	EV Chargers	212,000														
	Church Road Widening Design	200,000														
	Thrup Connector Design	256,000							122,000		75,000					
	Otter Point Road Sidewalk Design	50,000									78,000					
	Transit Stops and Street Lights	20,000		20,000				-			100,000					
	MOTI Otter Point Sidewalks	100,000									50,000					
	Murray Road Drainage Improvements	150,000	100,000				50,000				-				100,000	
		1,688,000	100,000	20,000	-		210,000	-	278,000	843,000	-	-	-	100,000	-	137,000
Community Projects	Bluff Staircase	150,000					100,000	15,000								
	Kaltasin Access to Water	35,000					22,500	3,750								
	DeMamie Creek Connector	201,720					12,500									
	Memorial Wall - Whiffin Spit	50,000														
	Parks and Trails Master Plan	43,750					43,750								50,000	145,665
	Parks Asset Repairs	100,000														
	DeMamie Bridge Crossing	1,425,000		96,334			37,000	30,000			40,000					966,666
	Multi-Sport Court Box - Sun River	1,220,000									325,000					890,000
		3,225,470	-	96,334	-		215,750	48,750	-	452,305	30,000	330,000			50,000	2,002,331
Parks Department	Parks Dept. Equipment	20,000		-			-	-			20,000					
Total		5,723,830	100,000	116,334	80,000	400,000	425,750	48,750	278,000	1,295,305	347,150	330,000	3,210	100,000	60,000	2,139,331

**District of Sooke**  
**Draft Financial Plan 2020 - 2024**  
**2021 Capital Plan**

Funding Sources							
Department	Project Name	2021	Taxes	Proceeds from Borrowing	Casino	Gas Tax	SPA Reserves
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	Building Repairs HVAC Furniture replacement	100,000	100,000				
		50,000	50,000				
		15,000	15,000				
		<b>165,000</b>	<b>165,000</b>	-	-	-	-
Fire Department	Critical Equipment Replacement Replace 206 Brush	-					
		55,000	55,000				
		500,000	-	500,000		-	
		<b>555,000</b>	<b>55,000</b>	<b>500,000</b>	-	-	-
Engineering	Five Year Road Program Streetlight Installation and Transit Stops	700,000	225,000			475,000	
		25,000	25,000				
		<b>725,000</b>	<b>250,000</b>	-	-	<b>475,000</b>	-
Community Projects	Whiffin Spit Projects Welcome to Sooke Illumination Sign Dog Park Ed MacGregor Vault & Water Parks Asset Repairs Access to Water	125,000	75,000		50,000		
		7,500	2,000		5,500		
		50,000			50,000		
		75,000				75,000	
		100,000			100,000		
		25,000			25,000		
		<b>382,500</b>	<b>77,000</b>	-	<b>230,500</b>	<b>75,000</b>	
Parks Department	Parks Dept Equipment	<b>30,000</b>	-	-	<b>30,000</b>		
<b>Total</b>		<b>1,894,550</b>	<b>574,050</b>	<b>500,000</b>	<b>260,500</b>	<b>550,000</b>	<b>10,000</b>

**District of Sooke  
Draft Financial Plan 2020 - 2024  
2022 Capital Plan**

		Funding Sources					
Department	Project Name	2022	Taxes	Casino	Gas Tax	Capital Asset Replacement	SPA Reserve
Council	Arts Advisory Panel	10,000	-		-		10,000
		<b>10,000</b>	-	-	-	-	<b>10,000</b>
Finance	Computer Equipment Replacement Plan Website Refresh	33,300 2,000	33,300 2,000		-		
		<b>35,300</b>	<b>35,300</b>	-	-	-	-
Buildings	Building Repairs	60,000	- 60,000				
		<b>60,000</b>	<b>60,000</b>	-	-	-	-
Fire Department	Critical Equipment Replacement	- 47,500	47,500				
		<b>47,500</b>	<b>47,500</b>	-	-	-	-
Engineering	Five Year Road Program Streetlight Installation and Transit Stops	700,000 20,000	200,000 20,000		500,000		
		<b>720,000</b>	<b>220,000</b>	-	<b>500,000</b>	-	-
Community Projects	Whiffin Spit Master Plan Parks Asset Repairs Splashpark	50,000 115,000 300,000	90,000 100,000	50,000 200,000		25,000	
		<b>465,000</b>	<b>190,000</b>	<b>250,000</b>	-	<b>25,000</b>	-
Parks Equipment	Parks Dept. Equipment	<b>70,000</b>	<b>70,000</b>	-			
<b>Total</b>		<b>1,407,800</b>	<b>622,800</b>	<b>250,000</b>	<b>500,000</b>	<b>25,000</b>	<b>10,000</b>



**District of Sooke  
Draft Financial Plan 2020 - 2024  
2023 Capital Plan**

Department	Project Name	Funding Sources				
		2023	Taxes	Casino	Gas Tax	SPA Reserve
<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	25,050 2,000	25,050 2,000		-	
		<b>27,050</b>	<b>27,050</b>	-	-	-
<b>Buildings</b>	HVAC FH 2 Capital Maintenance Admin and FH 1	50,000 10,000 50,000	50,000 10,000 50,000			
		<b>110,000</b>	<b>110,000</b>	-	-	-
<b>Fire Department</b>	Critical Equipment Replacement Replace 204 Engine	- 50,500 400,000	 50,500 400,000			
		<b>450,500</b>	<b>450,500</b>	-	-	-
<b>Engineering</b>	Five Year Road Program Streetlight Installation and Transit Stops	700,000 20,000	500,000 20,000		200,000	
		<b>720,000</b>	<b>520,000</b>	-	<b>200,000</b>	-
<b>Community Projects</b>	Parks Asset Repairs Trailhead Improvements	115,000 100,000	115,000	100,000		
		<b>215,000</b>	<b>115,000</b>	<b>100,000</b>	-	-
<b>Parks Equipment</b>	Parks Dept. Equipment	<b>20,000</b>	-	<b>20,000</b>		
<b>Total</b>		<b>1,552,550</b>	<b>1,222,550</b>	<b>120,000</b>	<b>200,000</b>	<b>10,000</b>

**District of Sooke  
Draft Financial Plan 2020 - 2024  
2024 Capital Plan**

Department	Project Name	2024	Funding Sources		
			Taxes	Casino	SPA Reserve
<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	25,050 2,000	25,050 2,000		
		<b>27,050</b>	<b>27,050</b>	-	-
<b>Buildings</b>	Building Maintenance Office Equipment	100,000 25,000	100,000 25,000		
		<b>125,000</b>	<b>125,000</b>	-	-
<b>Fire Department</b>	Critical Equipment Replacement Replace Engine 204	- 50,500 500,000	 50,500 500,000		
		<b>550,500</b>	<b>550,500</b>	-	-
<b>Engineering</b>	Five Year Road Program Streetlight Installation and Transit Stops	700,000 20,000	700,000 20,000		
		<b>720,000</b>	<b>720,000</b>	-	-
<b>Community Projects</b>	Parks Asset Repairs Trailhead Improvements	200,000 100,000		200,000 100,000	
		<b>300,000</b>	-	<b>300,000</b>	-
<b>Parks Equipment</b>	Parks Dept. Equipment				
		<b>70,000</b>	-	<b>70,000</b>	
<b>Total</b>		<b>1,802,550</b>	<b>1,422,550</b>	<b>370,000</b>	<b>10,000</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Council, CAO, Human Resources and Property Maintenance**

<b>Council</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Salaries	120,000	121,800	123,627	125,481	127,364
Benefits	1,600	1,600	1,600	1,600	1,600
Travel/conferences/education	40,000	40,000	40,000	40,000	40,000
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)	10,000	10,000	10,000	10,000	10,000
Sponsorships	2,500	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	90,437	90,437	90,437	90,437	90,437
EMCS Theatre Seats	45,000	-	-	-	-
Committee Support	7,500	7,500	7,500	7,500	7,500
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	30,000	30,000	30,000	30,000	30,000
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>491,637</u>	<u>448,437</u>	<u>450,264</u>	<u>452,118</u>	<u>454,001</u>
<b>Community Service Agreements:</b>					
Sooke Region Community Health Initiative	23,409	23,877	24,355	24,842	25,339
Sooke Region Community Health Network MOU VIHA	30,000	30,000	30,000	30,000	30,000
Sooke Region Community Health Network AF Grant	-	-	-	-	-
Sooke Community Association	29,131	29,714	30,308	30,914	31,533
Sooke Region Tourism Association	23,929	24,408	24,896	25,394	25,902
Visitor Information Centre	24,605	25,098	25,600	26,112	26,634
<b>Total Community Service Agreements</b>	<u>131,075</u>	<u>133,096</u>	<u>135,158</u>	<u>137,261</u>	<u>139,407</u>
<b>Total Council</b>	<u><b>622,712</b></u>	<u><b>581,533</b></u>	<u><b>585,422</b></u>	<u><b>589,380</b></u>	<u><b>593,407</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 2020 to 2024 Five Year Financial Plan**  
**Council, CAO, Human Resources and Property Maintenance**

**CAO's Office**

Salaries	225,000	310,100	316,302	322,628	329,081
Benefits	46,483	57,675	58,461	59,262	60,080
Travel	3,500	3,500	3,500	3,500	3,500
Memberships	18,422	18,500	18,500	18,500	18,500
Professional Development	10,000	10,000	10,000	10,000	10,000
Contractor	15,000	15,000	-	-	-
Legal	135,000	137,700	140,454	143,263	146,128
OCP	125,000	50,000	25,000	7,500	7,500
Operational Review	-	-	-	-	-
Strategic Plan	5,000	5,000	5,000	25,000	25,000
Operating Contingency	50,000	50,000	50,000	50,000	50,000
<b>Subtotal CAO's Office</b>	<b>633,405</b>	<b>657,475</b>	<b>627,217</b>	<b>639,654</b>	<b>649,789</b>
<b>Less: allocation to Sewer Fund (13%)</b>	<b>(82,343)</b>	<b>(85,472)</b>	<b>(81,538)</b>	<b>(83,155)</b>	<b>(84,473)</b>
<b>Total</b>	<b>551,062</b>	<b>572,003</b>	<b>545,679</b>	<b>556,499</b>	<b>565,317</b>

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

Salaries	78,392	139,960	142,759	145,614	148,527
Benefits	18,992	26,925	27,280	27,642	28,011
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
Security	550	550	550	550	550
Property maintenance	125,000	125,000	125,000	125,000	125,000
<b>Subtotal Office Administration</b>	<b>261,484</b>	<b>330,985</b>	<b>334,139</b>	<b>337,356</b>	<b>340,637</b>
<b>Less: allocation to Sewer Fund (13%)</b>	<b>(33,993)</b>	<b>(43,028)</b>	<b>(43,438)</b>	<b>(43,856)</b>	<b>(44,283)</b>
<b>Total</b>	<b>227,491</b>	<b>287,957</b>	<b>290,701</b>	<b>293,500</b>	<b>296,354</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Legislative Services**

<b>Corporate Services</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Salaries	331,831	338,468	345,237	352,142	359,185
Benefits	82,177	83,098	84,018	84,949	85,900
Professional Development	20,000	20,000	20,000	20,000	20,000
Memberships	3,000	3,000	3,000	3,000	3,000
Hospitality and meals	1,700	1,700	1,700	1,700	1,700
Elections	500	500	17,500	500	500
Legislative Dues/Subscriptions	1,500	1,500	1,500	1,500	1,500
Advertising/Communications	16,000	16,000	16,000	16,000	16,000
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 allocation</b>	<b>507,308</b>	<b>514,866</b>	<b>539,555</b>	<b>530,391</b>	<b>538,385</b>
<b>Less: allocation to Sewer Fund (13%)</b>	<b>(65,950)</b>	<b>(66,933)</b>	<b>(70,142)</b>	<b>(68,951)</b>	<b>(69,990)</b>
<b>Total Corporate Services</b>	<b>441,358</b>	<b>447,933</b>	<b>469,413</b>	<b>461,440</b>	<b>468,395</b>
<b>Bylaw</b>					
Salaries	212,233	216,478	220,807	225,223	229,728
Benefits	49,464	50,046	50,640	51,246	51,864
Professional Development	4,000	4,000	4,000	4,000	4,000
Protective Clothing/Gear	5,000	5,000	5,000	5,000	5,000
Supplies	2,000	2,000	2,000	2,000	2,000
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	1,500	1,500	1,500	1,500	1,500
<b>Total Bylaw</b>	<b>279,897</b>	<b>284,724</b>	<b>289,647</b>	<b>294,669</b>	<b>299,791</b>
<b>Subtotal before amortization</b>	<b>721,255</b>	<b>732,657</b>	<b>759,060</b>	<b>756,110</b>	<b>768,186</b>
<b>Amortization - General Government</b>	<b>151,902</b>	<b>153,000</b>	<b>153,000</b>	<b>153,000</b>	<b>153,000</b>
<b>Total Corporate Services and Bylaw</b>	<b>873,157</b>	<b>885,657</b>	<b>912,060</b>	<b>909,110</b>	<b>921,186</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Financial Services**

<b>Financial Services</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Finance &amp; Admin Support</b>					
Salaries	408,571	416,742	425,077	433,579	442,250
Benefits	99,968	101,220	102,498	103,801	105,101
Professional Development	10,000	10,000	10,000	10,000	10,000
Memberships	2,700	2,700	2,700	2,700	2,700
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)	152,500	152,500	152,500	152,500	152,500
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>777,139</b>	<b>786,563</b>	<b>796,175</b>	<b>805,979</b>	<b>815,951</b>
<b>Information Technology</b>					
Salaries	226,672	231,205	235,829	240,546	245,357
Benefits	51,416	52,011	52,618	53,237	53,869
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	32,652	38,243	38,243	38,243	38,243
Website maintenance	2,000	2,000	2,000	2,000	2,000
Software Licensing	139,189	139,189	139,189	139,189	139,189
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>522,199</b>	<b>532,918</b>	<b>538,149</b>	<b>543,485</b>	<b>548,927</b>
<b>Subtotal</b>	<b>1,299,337</b>	<b>1,319,481</b>	<b>1,334,324</b>	<b>1,349,464</b>	<b>1,364,878</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(168,914)</b>	<b>(171,533)</b>	<b>(173,462)</b>	<b>(175,430)</b>	<b>(177,434)</b>
<b>Total Financial Services</b>	<b>1,130,424</b>	<b>1,147,948</b>	<b>1,160,862</b>	<b>1,174,034</b>	<b>1,187,444</b>

**Draft 2020 to 2024 Five Year Financial Plan  
Planning and Development**

<b>Planning and Development</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Planning</b>					
Salaries	367,504	374,854	382,351	389,998	397,798
Benefits	85,951	86,953	87,939	88,928	89,936
Contractor	25,000	25,000	25,000	25,000	25,000
Specialty office supplies	1,400	1,400	1,400	1,400	1,400
Travel	500	500	500	500	500
Professional Development	15,000	15,000	15,000	15,000	15,000
Memberships	5,500	5,500	5,500	5,500	5,500
	<b>500,855</b>	<b>509,206</b>	<b>517,690</b>	<b>526,326</b>	<b>535,134</b>
<b>Subdivision</b>					
Salaries	129,498	132,088	134,730	137,424	140,173
Benefits	28,627	28,981	29,324	29,666	30,014
Professional Development	2,100	2,205	2,315	2,431	2,553
Memberships	1,200	1,200	1,200	1,200	1,200
	<b>161,425</b>	<b>164,474</b>	<b>167,569</b>	<b>170,721</b>	<b>173,940</b>
<b>Building Department</b>					
Salaries	346,274	409,199	417,383	425,731	434,245
Benefits	82,969	91,445	92,530	93,637	94,766
Supplies	1,500	1,500	1,500	1,500	1,500
Professional Development	8,000	8,000	8,000	7,500	7,500
Memberships	1,000	1,000	1,000	1,000	1,000
Vehicle maintenance	2,500	2,500	2,500	2,500	2,500
Vehicle fuel	2,000	2,000	2,000	2,000	2,000
Vehicle insurance	3,300	3,300	3,300	3,300	3,300
	<b>447,542</b>	<b>518,945</b>	<b>528,213</b>	<b>537,168</b>	<b>546,811</b>
<b>Total Planning and Development</b>	<b>1,109,823</b>	<b>1,192,625</b>	<b>1,213,473</b>	<b>1,234,215</b>	<b>1,255,885</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Operations**

<b>Operations</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Engineering</b>					
Salaries	237,173	241,916	246,755	251,690	256,723
Benefits	59,043	59,705	60,381	61,070	61,772
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>324,516</b>	<b>329,922</b>	<b>335,435</b>	<b>341,059</b>	<b>346,796</b>
<b>Contract Services</b>					
Highway Maintenance Contract	357,000	364,140	371,423	427,136	491,207
Line Painting and Signage	50,000	50,000	50,000	50,000	50,000
Rainwater Infrastructure Maintenance	100,000	100,000	100,000	100,000	100,000
Public Works Yard Maintenance	5,000	5,000	5,000	5,000	5,000
	<b>512,000</b>	<b>519,140</b>	<b>526,423</b>	<b>582,136</b>	<b>646,207</b>
<b>Street lighting and Traffic control</b>					
Street lighting electricity - BC Hydro	89,250	93,713	98,398	103,318	108,484
Street lighting electricity - District	31,500	33,075	34,729	36,465	38,288
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	23,000	23,000	23,000	14,000	23,000
	<b>155,750</b>	<b>161,788</b>	<b>168,127</b>	<b>165,783</b>	<b>181,772</b>
<b>Geographic Information Services</b>					
Salaries	193,119	196,981	200,921	204,939	209,038
Benefits	44,867	45,377	45,897	46,428	46,969
Memberships	3,000	3,000	3,000	3,000	3,000
Specialty Office Supplies	1,300	1,300	1,300	1,300	1,300
Professional Development	5,000	5,000	5,000	5,000	5,000
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>262,286</b>	<b>266,658</b>	<b>271,118</b>	<b>275,667</b>	<b>280,307</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(34,097)</b>	<b>(34,666)</b>	<b>(35,245)</b>	<b>(35,837)</b>	<b>(36,440)</b>
	<b>228,188</b>	<b>231,992</b>	<b>235,873</b>	<b>239,830</b>	<b>243,867</b>



<b>Operations</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Parks &amp; Environment</b>					
Parks salaries	497,362	539,609	550,401	561,409	572,637
Parks benefits	117,042	123,005	124,631	126,289	127,981
Parks Materials and Supplies	85,000	85,000	85,000	85,000	85,000
Parks Data and Telephone	2,295	2,295	2,295	2,295	2,295
Parks Office Expenses	2,550	2,550	2,550	2,550	2,550
Parks Vehicle Fuel	7,500	7,500	7,500	7,500	7,500
Parks Maintenance	12,500	12,500	12,500	12,500	12,500
Parks Memberships and Dues	1,000	1,000	1,000	1,000	1,000
Parks Training	15,000	15,000	15,000	15,000	15,000
Travel	2,000	2,000	2,000	2,000	2,000
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	30,000	30,000	30,000	30,000	30,000
Community Clean Up Events	6,000	6,000	6,000	6,000	6,000
Snow and Ice Removal	5,000	5,000	5,000	5,000	5,000
Seasonal Adornment	30,000	30,000	30,000	30,000	30,000
Boat Launch operating and Maintenance	5,000	5,000	5,000	5,000	5,000
Downtown Parking Lease	12,000	-	-	-	-
Harbourway Walkway License	500	500	500	500	500
	<b>843,248</b>	<b>879,459</b>	<b>891,877</b>	<b>904,544</b>	<b>917,463</b>
<b>Subtotal before amortization</b>	<b>2,063,703</b>	<b>2,122,301</b>	<b>2,157,735</b>	<b>2,233,352</b>	<b>2,336,105</b>
<b>Amortization</b>					
Amortization - Recreation and Culture	139,235	140,628	142,034	143,454	144,889
Amortization - Engineering Services	1,511,496	1,526,611	1,541,877	1,557,296	1,572,869
Amortization - Storm Sewer	111,851	112,970	114,099	115,240	116,393
<b>Total Amortization</b>	<b>1,762,583</b>	<b>1,780,208</b>	<b>1,798,010</b>	<b>1,815,991</b>	<b>1,834,150</b>
<b>Total Operations</b>	<b>3,826,285</b>	<b>3,902,509</b>	<b>3,955,745</b>	<b>4,049,343</b>	<b>4,170,255</b>

**District of Sooke  
Draft 2020 to 2024 Five Year Financial Plan  
Sewer Fund**

<b>Sewer Fund</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	2,258,303	2,314,760	2,372,629	2,431,945	2,492,743
Sewer Generation Charge	451,510	453,768	456,037	458,317	460,608
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/Grants	-	-	-	-	-
Transfer from Sewer Reserve	215,960	-	-	-	-
Transfer from DCC Wastewater Reserve	-	-	-	-	-
	<b>3,120,773</b>	<b>2,963,528</b>	<b>3,023,666</b>	<b>3,085,262</b>	<b>3,148,352</b>
Amortization offset	502,864	507,892	512,971	518,101	523,282
<b>Total Revenues</b>	<b>3,623,636</b>	<b>3,471,420</b>	<b>3,536,637</b>	<b>3,603,363</b>	<b>3,671,634</b>
<b>Expenditures</b>					
<b>Operating</b>					
Salaries	483,788	520,952	531,372	541,999	552,839
Benefits	117,358	122,633	124,041	125,478	126,932
Operator overtime	67,996	67,996	67,996	67,996	67,996
	<b>669,142</b>	<b>711,581</b>	<b>723,409</b>	<b>735,473</b>	<b>747,767</b>
<b>Operating costs:</b>					
Contractors and Consultants	375,000	350,000	350,000	350,000	350,000
Materials and Supplies	60,000	60,000	60,000	60,000	60,000
Serviceability Studies	15,000	15,000	15,000	15,000	15,000
Freight and Courier	2,100	2,100	2,100	2,100	2,100
Chemicals	102,000	102,000	102,000	102,000	102,000
Vehicle Insurance	5,000	5,000	5,000	5,000	5,000
Licenses	1,200	1,200	1,200	1,200	1,200
Hydro Charges	85,285	85,285	85,285	85,285	85,285
Water Charges	3,000	3,000	3,000	3,000	3,000
Telephones and Data lines	18,585	18,585	18,585	18,585	18,585
Stationary, Printing and Office Expenses	2,500	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	6,000	6,000	6,000	6,000	6,000
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	6,500	6,500	6,500	6,500	6,500
Training and Tuition	10,000	10,000	10,000	10,000	10,000
	<b>705,170</b>	<b>680,170</b>	<b>680,170</b>	<b>680,170</b>	<b>680,170</b>
<b>Allocated admin costs:</b>					
- Financial Services	168,914	171,533	173,462	175,430	177,434
- Corporate Services	65,950	66,933	70,142	68,951	69,990
- Geographic Information Services	34,097	34,666	35,245	35,837	36,440
- CAO and HR	116,336	128,500	124,976	127,011	128,755
	<b>385,297</b>	<b>401,630</b>	<b>403,826</b>	<b>407,229</b>	<b>412,620</b>
<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	-	68,127	524,242	320,370	365,777
Amortization	502,864	507,892	512,971	518,101	523,282
	<b>695,364</b>	<b>768,519</b>	<b>1,229,713</b>	<b>1,030,971</b>	<b>1,081,559</b>
<b>Total Operating Expenditures</b>	<b>2,454,972</b>	<b>2,561,901</b>	<b>3,037,118</b>	<b>2,853,843</b>	<b>2,922,115</b>

<b>Sewer Debt</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</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	-	-	-	-	-
<b>Total Sewer Debt</b>	<b>449,519</b>	<b>449,519</b>	<b>449,519</b>	<b>449,519</b>	<b>449,519</b>
<b>Capital</b>					
DCC Capital Projects	-	-	-	-	-
Capital Projects	319,145	5,000	-	-	-
Capital Improvements	400,000	400,000	-	250,000	250,000
Renewal Projects	-	55,000	50,000	50,000	50,000
<b>Total Capital expenditures</b>	<b>719,145</b>	<b>460,000</b>	<b>50,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Total expenditures</b>	<b>3,623,636</b>	<b>3,471,420</b>	<b>3,536,637</b>	<b>3,603,362</b>	<b>3,671,634</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	3,623,636	3,471,420	3,536,637	3,603,362	3,671,634
Less Debt Servicing, above	(449,519)	(449,519)	(449,519)	(449,519)	(449,519)
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	(69,110)	(524,242)	(320,370)	(365,777)
Less Capital Projects, above	(719,145)	(460,000)	(50,000)	(300,000)	(300,000)
Less Amortization, above	(502,864)	(507,892)	(512,971)	(518,101)	(523,282)
<b>Sewer Operations</b>	<b>1,772,108</b>	<b>1,804,899</b>	<b>1,819,905</b>	<b>1,835,373</b>	<b>1,853,056</b>

**District of Sooke  
Draft 2020 to 2024 Five Year Financial Plan  
Sewer Expansion**

<b>Sewer Expansion</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	-	-	-	210,000	497,000
Sewer Generation Fees	-	-	-	38,500	87,500
Proceeds from Borrowing		1,189,979	1,189,979		
Proceeds from Grants		5,553,236			
DCC - Wastewater	-		163,423		
	-	<b>6,743,215</b>	<b>1,353,402</b>	<b>248,500</b>	<b>584,500</b>
Amortization offset	-	-	-	-	150,000
<b>Total Revenues</b>	-	<b>6,743,215</b>	<b>1,353,402</b>	<b>248,500</b>	<b>734,500</b>
<b>Expenditures</b>					
<b>Operating</b>					
Contractors and Consultants	-	-	-	80,000	257,500
Materials and Supplies	-	-	-	5,077	75,767
Freight and Courier	-	-	-	-	2,000
Chemicals	-	-	-	-	48,110
Licenses	-	-	-	-	1,200
Hydro Charges	-	-	-	-	25,000
Water Charges	-	-	-	-	6,500
Software	-	-	-	-	2,000
Computer Charges	-	-	-	-	3,000
	-	-	-	85,077	421,077
Amortization	-	-	-	-	150,000
<b>Total Operating Expenditures</b>	-	-	-	<b>85,077</b>	<b>571,077</b>
<b>Sewer Debt</b>					
MFA Long Term debt - principal repayment	-	-	132,722	132,722	132,722
MFA Long Term debt - interest repayment	-	-	30,701	30,701	30,701
<b>Total Sewer Debt</b>	-	-	<b>163,423</b>	<b>163,423</b>	<b>163,423</b>
<b>Capital</b>					
Expansion Project		6,743,215	1,189,979	-	-
<b>Total Capital Expenditures</b>	-	<b>6,743,215</b>	<b>1,189,979</b>	-	-
<b>Total Expenditures</b>	-	<b>6,743,215</b>	<b>1,353,402</b>	<b>248,500</b>	<b>734,500</b>
<b>Sewer Fund Surplus (Deficit)</b>	-	-	-	-	-

**District of Sooke  
Draft 2020 to 2024 Five Year Financial Plan  
Community Safety**

<b>Community Safety</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Policing</b>					
Contract with RCMP	1,980,073	1,980,073	2,437,661	2,437,661	2,437,661
Police Based Victims Services	28,684	29,258	29,843	30,440	31,048
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>2,024,257</b>	<b>2,024,831</b>	<b>2,483,004</b>	<b>2,483,601</b>	<b>2,484,209</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	4,000	4,000	4,000	4,000	4,000
Volunteer Training General	2,000	2,000	2,000	2,000	2,000
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>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Fire Department</b>					
<b>Administration</b>					
Salaries	854,994	953,093	972,155	991,598	1,011,430
Benefits	228,489	246,455	249,940	253,495	257,121
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	18,000	18,000	18,000	18,000	18,000
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>1,129,983</b>	<b>1,246,048</b>	<b>1,268,595</b>	<b>1,291,593</b>	<b>1,315,051</b>
<b>Volunteer Firefighters</b>					
Duty officer remuneration	37,240	37,240	37,240	37,240	37,240
Volunteer duty crew remuneration	56,224	56,224	56,224	56,224	56,224
Relief worker wages/remuneration	18,000	18,000	18,000	18,000	18,000
Volunteer Performance Incentive (Paid on Call)	99,878	99,878	143,989	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>262,283</b>	<b>262,283</b>	<b>306,394</b>	<b>306,394</b>	<b>306,394</b>

<b>Community Safety</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Training</b>					
Courses and certifications	41,000	41,000	41,000	41,000	41,000
Travel and expenses	4,000	4,000	4,000	4,000	4,000
Driver certification / air brakes	1,000	1,000	1,000	1,000	1,000
Audio visual repair and replacement	500	500	500	500	500
Operating supplies	1,855	1,855	1,855	1,855	1,855
	<b>48,355</b>	<b>48,355</b>	<b>48,355</b>	<b>48,355</b>	<b>48,355</b>
<b>Telecommunications</b>					
CREST	65,000	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>73,500</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	1,800	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>42,500</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>					
Volunteer Mechanic Outside Service - (EVT)	1,000	1,000	1,000	1,000	1,000
Fuel	20,000	20,000	20,000	20,000	20,000
Vehicle maintenance general	37,000	37,000	37,000	37,000	37,000
Insurance premiums	17,136	17,136	17,136	17,136	17,136
Tire replacement	10,000	6,500	6,500	6,500	6,500
Repairs or fabrication	2,000	2,000	2,000	2,000	2,000
	<b>87,136</b>	<b>83,636</b>	<b>83,636</b>	<b>83,636</b>	<b>83,636</b>
<b>Debt Servicing (see Debt Servicing and Transfers)</b>	<b>330,972</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>	<b>365,972</b>

<b>Community Safety</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Equipment maintenance</b>					
Operation and Maintenance	30,000	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	5,500	2,500	2,500	2,500
SCBA Units	40,000	20,000	10,000	10,000	10,000
Small tools and equipment replacement	7,500	7,500	7,500	7,500	7,500
Other outside services	10,000	10,000	10,000	10,000	10,000
	<b>104,500</b>	<b>79,500</b>	<b>66,500</b>	<b>66,500</b>	<b>66,500</b>
<b>Protective Clothing</b>					
Turnout gear replacement	30,000	30,000	30,000	30,000	30,000
Turnout gear repair	4,000	4,000	4,000	4,000	4,000
Turnout gear operating supplies	8,000	8,000	8,000	8,000	8,000
	<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	14,500	14,500	14,500	14,500	14,500
Cleaning and repair	3,500	3,500	3,500	3,500	3,500
	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>Other</b>					
Consultant Master Plan Review	30,000				
Hydrant Painting/Collars	5,000	5,000	5,000	5,000	5,000
Medical supplies	8,500	8,500	8,500	8,500	8,500
East Sooke Fire Contract	45,000	45,000	45,000	45,000	45,000
	<b>88,500</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>
<b>Total Fire Department and ESS</b>	<b>2,276,229</b>	<b>2,368,794</b>	<b>2,422,452</b>	<b>2,445,450</b>	<b>2,468,908</b>
<b>Total Community Safety, before amortization</b>	<b>4,300,486</b>	<b>4,393,625</b>	<b>4,905,456</b>	<b>4,929,051</b>	<b>4,953,118</b>
Less Debt Servicing (shown separately)	(330,972)	(365,972)	(365,972)	(365,972)	(365,972)
<b>Subtotal before amortization</b>	<b>3,969,514</b>	<b>4,027,653</b>	<b>4,539,484</b>	<b>4,563,079</b>	<b>4,587,146</b>
Amortization - Community Safety	262,687	265,000	265,000	265,000	265,000
<b>Total Community Safety (less debt)</b>	<b>4,232,201</b>	<b>4,292,653</b>	<b>4,804,484</b>	<b>4,828,079</b>	<b>4,852,146</b>

**District of Sooke**  
**Draft 2020 to 2024 Five Year Financial Plan**  
**Reserve Funds**

Description	2020		2021		2022		2023		2024
<b>Fire Protection Reserve</b>									
Opening Balance	5,465		465		465		465		465
Transfer In	75,000		-		-		-		-
Transfer Out	(80,000)		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	465		465		465		465		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	166,407		657		157		10,157		150,157
Transfer In	260,000		260,000		260,000		260,000		260,000
Transfer Out	(425,750)		(260,500)		(250,000)		(120,000)		(370,000)
Interest	-		-		-		-		-
Closing Balance	657		157		10,157		150,157		40,157
<b>Sooke Program Arts Reserve</b>									
Opening Balance	65,012		17,012		19,012		21,012		24,512
Transfer In	12,000		12,000		12,000		13,500		13,500
Transfer Out	(60,000)		(10,000)		(10,000)		(10,000)		(10,000)
Interest	-		-		-		-		-
Closing Balance	17,012		19,012		21,012		24,512		28,012



	2020		2021		2022		2023		2024
<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		233		20,233		40,233		60,233
Transfer In	20,000		20,000		20,000		20,000		20,000
Transfer Out	(48,750)		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	233		20,233		40,233		60,233		80,233
<b>Emergency Road Repair and Snow Removal</b>									
Opening Balance	159,372		149,372		139,372		129,372		119,372
Transfer In	-		-		-		-		-
Transfer Out	(10,000)		(10,000)		(10,000)		(10,000)		(10,000)
Interest	-		-		-		-		-
Closing Balance	149,372		139,372		129,372		119,372		109,372
<b>Capital Improvement Financing Reserve</b>									
Opening Balance	132,968		44,968		56,968		68,968		80,968
Transfer In	12,000		12,000		12,000		12,000		12,000
Transfer Out	(100,000)		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	44,968		56,968		68,968		80,968		92,968
<b>Community Amenities/Affordable Housing Reserve</b>									
Opening Balance	84,392		84,392		84,392		84,392		84,392
Transfer In	-		-		-		-		-
Transfer Out	-		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	84,392		84,392		84,392		84,392		84,392
<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

	2020		2021		2022		2023		2024
<b>Capital Asset Replacement Reserve</b>									
Opening Balance	330,108		326		2,825		437		23,166
Transfer In	273,400		293,531		313,645		313,760		314,627
Transfer Out	(603,182)		(291,032)		(316,032)		(291,032)		(291,032)
Interest	-		-		-		-		-
Closing Balance	326		2,825		437		23,166		46,761
<b>Road DCC Reserve</b>									
Opening Balance	2,658,793		2,580,793		2,780,793		2,980,793		3,180,793
Transfer In	200,000		200,000		200,000		200,000		200,000
Transfer Out	(278,000)		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	2,580,793		2,780,793		2,980,793		3,180,793		3,380,793
<b>Wastewater DCC Reserve</b>									
Opening Balance	360,515		540,515		720,515		900,515		1,080,515
Transfer In	180,000		180,000		180,000		180,000		180,000
Transfer Out	-		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	540,515		720,515		900,515		1,080,515		1,260,515
<b>Community Works Reserve (Gas Tax)</b>									
Opening Balance	778,720		17,580		1,745		35,911		370,076
Transfer In	568,665		568,665		568,665		568,665		568,665
Transfer Out	(1,329,805)		(584,500)		(534,500)		(234,500)		(34,500)
Interest	-		-		-		-		-
Closing Balance	17,580		1,745		35,911		370,076		904,241
<b>Sewer Reserve Fund</b>									
Opening Balance	216,980		1,020		69,147		593,389		913,759
Transfer In	-		68,127		524,242		320,370		365,777
Transfer Out	(215,960)		-		-		-		-
Interest	-		-		-		-		-
Closing Balance	1,020		69,147		593,389		913,759		1,279,536
<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	343,615		428,615		513,615		598,615		683,615
Transfer In	85,000		85,000		85,000		85,000		85,000
Transfer Out	-		-		-		-		-
Interest									
Closing Balance	428,615		513,615		598,615		683,615		768,615

	2020		2021		2022		2023		2024
<b>Carbon Tax Rebate Reserve Fund</b>									
Opening Balance	10,744		9,334		11,134		12,934		14,734
Transfer In	1,800		1,800		1,800		1,800		1,800
Transfer Out	(3,210)		-		-		-		-
Interest									
Closing Balance	9,334		11,134		12,934		14,734		16,534
<b>Master Plans Reserve</b>									
Opening Balance	-		-		40,000		80,000		120,000
Transfer In	-		40,000		40,000		40,000		40,000
Transfer Out	-		-		-		-		-
Interest									
Closing Balance	-		40,000		80,000		120,000		160,000
<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>6,710,966</b>		<b>4,914,174</b>		<b>5,499,265</b>		<b>6,596,085</b>		<b>7,945,649</b>
<b>Transfers to Reserves</b>	<b>1,687,865</b>		<b>1,741,123</b>		<b>2,217,352</b>		<b>2,015,096</b>		<b>2,061,369</b>
<b>Transfers from Reserves</b>	<b>(3,484,657)</b>		<b>(1,156,032)</b>		<b>(1,120,532)</b>		<b>(665,532)</b>		<b>(715,532)</b>
<b>Interest</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>Closing Balance</b>	<b>4,914,174</b>		<b>5,499,265</b>		<b>6,596,085</b>		<b>7,945,649</b>		<b>9,291,486</b>