



**2021 – 2025**  
**Five Year Financial Plan**

Approved at the January 11, 2021, Regular Council Meeting



## 2021 – 2025 Five Year Financial Plan

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**DISTRICT OF SOOKE  
FIVE-YEAR FINANCIAL PLAN BYLAW  
BYLAW No. 799**

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A bylaw to adopt the financial plan to cover the fiscal period from  
January 1, 2021 to December 31, 2025.

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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. 799, 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, 2021 and ending December 31, 2025.
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 30 day of November, 2020.

READ a THIRD time as amended the 16 day of December, 2020.

ADOPTED the 11 day of January, 2021.

Original signed by

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Maja Tait  
Mayor

Original signed by

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Carolyn Mushata  
Corporate Officer

**SCHEDULE A**

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Property Taxes	9,197,329	9,869,248	10,610,499	11,166,066	11,529,450
Parcel Taxes	2,327,243	2,385,424	2,445,060	3,006,686	3,069,341
Fees and Charges	2,010,866	1,963,209	1,965,564	2,058,930	2,061,308
Other Sources	10,684,409	9,429,065	7,880,126	4,933,746	20,619,859
Transfer from Own Funds	5,557,494	2,733,833	1,629,407	1,577,812	390,219
	29,777,341	26,380,779	24,530,656	22,743,240	37,670,177

**Expenditures**

Debt - Principal and Interest	884,411	823,511	1,088,522	1,011,312	1,229,626
Capital Expenditures	8,273,769	7,248,672	4,780,858	2,274,500	16,492,500
Transfer to Own Funds	4,715,228	1,942,650	1,991,933	2,046,478	2,273,705
Other Municipal Purposes	15,903,933	16,365,946	16,669,343	17,410,950	17,674,346
	29,777,341	26,380,779	24,530,656	22,743,240	37,670,177

## SCHEDULE B

### 2021 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>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	%	%	%	%	%
Property Taxes	30.89%	37.42%	43.26%	49.10%	30.60%
Parcel Taxes	7.82%	9.04%	9.97%	13.22%	8.15%
Fees and Charges	6.75%	7.44%	8.01%	9.05%	5.47%
Other Sources	35.88%	35.74%	32.12%	21.69%	54.74%
Transfer from Own Funds	18.66%	10.36%	6.64%	6.94%	1.04%

### 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)	84.55%
Utilities (2)	0.07%
Light Industry (5)	0.97%
Business and Other (6)	14.09%
Managed Forest (7)	0.12%
Non-profit-Recreation (8)	0.18%
Farm (9)	0.02%
<b>Total</b>	<b>100.00%</b>

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

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

District of Sooke *Permissive Tax Exemption Bylaw No. 792, 2020* provides a 5-year permissive tax exemption to qualifying non-profit entities for the years 2021-2025.

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  
2021 to 2025 Five Year Financial Plan  
Consolidated Summary**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Funding Sources:</b>					
<i>% increase in property taxes</i>	<b>3.38%</b>	<b>4.86%</b>	<b>5.74%</b>	<b>3.82%</b>	<b>1.91%</b>
Municipal general property taxes	8,932,329	9,644,248	10,435,499	11,016,066	11,379,450
Non market change	265,000	225,000	175,000	150,000	150,000
<b>Total Municipal Taxes</b>	<b>9,197,329</b>	<b>9,869,248</b>	<b>10,610,499</b>	<b>11,166,066</b>	<b>11,529,450</b>
Sewer Fund Parcel Taxes	2,327,243	2,385,424	2,445,060	2,506,186	2,568,841
Sewer Expansion Parcel Taxes	-	-	-	500,500	500,500
<b>Total Parcel Taxes</b>	<b>2,327,243</b>	<b>2,385,424</b>	<b>2,445,060</b>	<b>3,006,686</b>	<b>3,069,341</b>
Net taxes available for municipal purposes	252,500	252,500	252,500	252,500	252,500
Government transfers and grants - Capital	2,464,960	724,230	231,301	-	11,483,478
Government transfers and grants - Operating	4,182,965	1,301,965	1,301,965	1,301,965	1,301,965
Government transfers and grants - Sewer Expansion	621,500	2,905,732	1,079,560	-	-
Investment income	210,000	210,000	200,000	200,000	200,000
Proceeds from borrowing - Capital	-	-	900,000	-	4,176,522
Proceeds from borrowing - Sewer Expansion	-	1,056,809	911,373	-	-
Offset for amortization	2,952,484	2,977,828	3,003,427	3,179,281	3,205,394
<b>Total Other Sources</b>	<b>10,684,409</b>	<b>9,429,065</b>	<b>7,880,126</b>	<b>4,933,746</b>	<b>20,619,859</b>
Sales and user fees	97,750	97,750	97,750	97,750	97,750
Penalties and fines	160,000	160,000	160,000	160,000	160,000
Developer cost charges (Roads)	300,000	300,000	300,000	300,000	300,000
Licenses and permits	789,543	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	468,573	470,916	473,271	475,637	478,015
Sewer Expansion generation charges	-	-	-	91,000	91,000
<b>Total Fees and Charges</b>	<b>2,010,866</b>	<b>1,963,209</b>	<b>1,965,564</b>	<b>2,058,930</b>	<b>2,061,308</b>
<b>Transfers from Own Funds</b>	<b>5,557,494</b>	<b>2,733,833</b>	<b>1,629,407</b>	<b>1,577,811</b>	<b>390,219</b>
<b>Total Funding Sources:</b>	<b>29,777,341</b>	<b>26,380,779</b>	<b>24,530,656</b>	<b>22,743,240</b>	<b>37,670,177</b>

**Expenditures:****Funded by Tax****Debt Servicing:**

	<u>2021</u>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
- General Government	142,613	-	-	-	-	291,553
- Fire Department	292,279	58,254	292,280	468,357	391,147	317,908
- Sewer Fund	449,519	-	449,519	449,519	449,519	449,519
- Sewer Expansion	-	-	81,712	170,646	170,646	170,646
<b>Total Debt Servicing</b>	<b>884,411</b>	<b>58,254</b>	<b>823,511</b>	<b>1,088,522</b>	<b>1,011,312</b>	<b>1,229,626</b>

**Capital Expenditures:**

- General Government	7,177,269	-	2,961,131	2,464,925	1,949,500	16,347,500
- Sewer Fund	475,000	-	325,000	325,000	325,000	145,000
- Sewer Expansion	621,500	-	3,962,541	1,990,933	-	-
<b>Total Capital Expenditures</b>	<b>8,273,769</b>	<b>-</b>	<b>7,248,672</b>	<b>4,780,858</b>	<b>2,274,500</b>	<b>16,492,500</b>

**Transfers to Reserves**

	<b>4,715,228</b>	<b>326,762</b>	<b>1,942,650</b>	<b>1,991,933</b>	<b>2,046,478</b>	<b>2,273,705</b>
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**Other Municipal Purposes:**

Council	560,575	532,425	573,253	575,984	578,770	581,611
CAO's Office	483,342	365,342	494,558	519,989	510,528	518,625
Human Resources / Office Administration	232,988	232,988	283,782	286,472	289,090	291,761
Communications	106,393	106,393	108,025	102,292	102,556	104,156
Legislative Services	730,464	546,528	764,279	755,681	767,720	780,000
Financial Services	1,150,436	1,126,736	1,164,289	1,178,410	1,191,819	1,205,497
Operations	2,251,164	1,620,164	2,219,340	2,306,610	2,401,398	2,482,060
Planning and Development	1,341,675	618,739	1,234,237	1,239,372	1,261,384	1,283,841
Community Safety	4,112,502	3,662,996	4,722,828	4,775,668	4,852,362	4,927,424
Amortization	2,952,484	-	2,977,828	3,003,427	3,179,281	3,205,394
Sewer Operations	1,981,910	-	1,823,526	1,925,437	2,276,042	2,293,978
<b>Total Other Municipal Purposes:</b>	<b>15,903,934</b>	<b>8,812,312</b>	<b>16,365,945</b>	<b>16,669,342</b>	<b>17,410,950</b>	<b>17,674,346</b>

**Total Expenditures:**

	<b>29,777,341</b>	<b>9,197,329</b>	<b>26,380,779</b>	<b>24,530,656</b>	<b>22,743,240</b>	<b>37,670,177</b>
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**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Debt Servicing and Reserve Transfers**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<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 - Engine 204) - principal	-	-	173,809	173,809	173,809
MFA Equip. Financing (Fire - Engine 204) - interest	-	-	4,095	4,095	4,095
MFA Equip. Financing (Fire - Water Tender) - principal	76,627	77,577	76,710	-	-
MFA Equip. Financing (Fire - Water Tender) - interest	2,410	1,461	501	-	-
MFA Equip. Financing (Fire - Engine 1 Spartan) - principal	157,398	159,346	161,320	163,311	90,719
MFA Equip. Financing (Fire - Engine 1 Spartan) - interest	7,229	5,281	3,307	1,317	670
<b>Total Fire Department Debt Servicing</b>	<b><u>292,279</u></b>	<b><u>292,280</u></b>	<b><u>468,357</u></b>	<b><u>391,147</u></b>	<b><u>317,908</u></b>
MFA loan (General - Road Projects) - principal	-	-	-	-	247,285
MFA loan (General - Road Projects) - interest	-	-	-	-	44,268
MFA loan (General - property purchase) - principal	142,000	-	-	-	-
MFA loan (General - property purchase) - interest	613	-	-	-	-
<b>Total General Government Debt Servicing</b>	<b><u>142,613</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>291,553</u></b>
<b>Fire Department Debt Servicing</b>	<b>292,279</b>	<b>292,280</b>	<b>468,357</b>	<b>391,147</b>	<b>317,908</b>
<b>General Government Debt Servicing</b>	<b>142,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,553</b>
	<b><u>434,892</u></b>	<b><u>292,280</u></b>	<b><u>468,357</u></b>	<b><u>391,147</u></b>	<b><u>609,461</u></b>
<b>Total Debt Servicing</b>	<b><u>434,892</u></b>	<b><u>292,280</u></b>	<b><u>468,357</u></b>	<b><u>391,147</u></b>	<b><u>609,461</u></b>
<b>Funded by:</b>					
Capital Asset Replacement Reserve	234,025	236,923	238,030	163,311	90,719
Property Tax	58,254	55,357	52,423	49,932	340,838
Accumulated Surplus	142,613	-	177,904	177,904	177,904
	<b><u>434,892</u></b>	<b><u>292,280</u></b>	<b><u>468,357</u></b>	<b><u>391,147</u></b>	<b><u>609,461</u></b>

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Transfers to reserve funds</b>					
SPA Reserve	12,000	12,000	13,500	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	-	273,296	318,451	367,116	594,213
Sewer Expansion Reserve Fund	-	-	-	-	-
Seniors/Youth Facility Reserve	-	-	-	-	-
Capital Asset Replacement Reserve (Minimum per Bylaw)	14,762	14,889	15,017	15,896	16,027
Capital Asset Replacement Reserve (Recommended additional)	280,000	300,000	302,500	307,500	307,500
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	-	-	-	-
Road DCCs	300,000	300,000	300,000	300,000	300,000
Wastewater DCCs	180,000	180,000	180,000	180,000	180,000
Covid-19 Safe Restart Reserve	2,981,000	-	-	-	-
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><u>4,715,228</u></b>	<b><u>1,942,650</u></b>	<b><u>1,991,933</u></b>	<b><u>2,046,478</u></b>	<b><u>2,273,705</u></b>
<b>Transfers from own funds</b>					
Transfers from reserves for general capital (capital sheet)	4,417,309	1,635,737	922,000	1,380,000	265,000
Transfers from reserves for general capital (debt principal)	234,025	236,923	238,030	163,311	90,719
Transfers from reserves for operating (snow removal)	10,000	1,443	-	-	-
Transfers from reserves for operating (asset management - Gas Tax)	34,500	34,500	34,500	34,500	34,500
Transfers from reserves for operating (Policing)	-	300,000	207,919	-	-
Transfers from reserves for operating (CED, Parks)	328,434	375,230	126,958	-	-
Transfers from reserves for sewer capital	95,613	-	-	-	-
Total from reserves	<u>5,119,881</u>	<u>2,583,833</u>	<u>1,529,407</u>	<u>1,577,811</u>	<u>390,219</u>
Transfers from surplus for general capital (debt servicing)	142,613	-	-	-	-
Transfers from surplus for general capital	295,000	150,000	100,000	-	-
Total from surplus	<u>437,613</u>	<u>150,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
<b>Total transfers from own funds</b>	<b><u>5,557,494</u></b>	<b><u>2,733,833</u></b>	<b><u>1,629,407</u></b>	<b><u>1,577,811</u></b>	<b><u>390,219</u></b>

**District of Sooke**  
**2021 to 2025 Five Year Financial Plan**  
**Revenues**

<b>Revenues</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</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	4,946,891	4,946,891	4,946,891	4,946,891	4,946,891
Regional Hospital District	701,553	701,553	701,553	701,553	701,553
Capital Regional District	3,167,415	3,167,415	3,167,415	3,167,415	3,167,415
BC Assessment Authority	136,660	136,660	136,660	136,660	136,660
Municipal Finance Authority	667	667	667	667	667
BC Transit	653,511	653,511	653,511	653,511	653,511
Vancouver Island Regional Library	693,332	693,332	693,332	693,332	693,332
School District	(4,946,891)	(4,946,891)	(4,946,891)	(4,946,891)	(4,946,891)
Regional Hospital District	(701,553)	(701,553)	(701,553)	(701,553)	(701,553)
Capital Regional District	(3,167,415)	(3,167,415)	(3,167,415)	(3,167,415)	(3,167,415)
BC Assessment Authority	(136,660)	(136,660)	(136,660)	(136,660)	(136,660)
Municipal Finance Authority	(667)	(667)	(667)	(667)	(667)
BC Transit	(653,511)	(653,511)	(653,511)	(653,511)	(653,511)
Vancouver Island Regional Library	(693,332)	(693,332)	(693,332)	(693,332)	(693,332)
	<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
Robbins Parking	20,000	20,000	20,000	20,000	20,000
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>97,750</b>	<b>97,750</b>	<b>97,750</b>	<b>97,750</b>	<b>97,750</b>

<b>Revenues</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Government Transfers and grants - Operating</b>					
Small Community Protection grant	350,000	350,000	350,000	350,000	350,000
Traffic Fine revenue sharing	85,000	85,000	85,000	85,000	85,000
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	160,000	260,000	260,000	260,000	260,000
COVID-19 Safe Restart	2,981,000	-	-	-	-
SRCHN / VIHA MOU	20,000	20,000	20,000	20,000	20,000
	<b>4,182,965</b>	<b>1,301,965</b>	<b>1,301,965</b>	<b>1,301,965</b>	<b>1,301,965</b>
<b>Government Transfers and grants - Capital</b>	2,464,960	724,230	231,301	-	11,483,478
	<b>2,464,960</b>	<b>724,230</b>	<b>231,301</b>	<b>-</b>	<b>11,483,478</b>
<b>Investment income</b>					
Interest	210,000	210,000	200,000	200,000	200,000
	<b>210,000</b>	<b>210,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</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	500,000	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	40,000	40,000	40,000	40,000	40,000
Development variance permits	1,000	1,000	1,000	1,000	1,000
	<b>789,543</b>	<b>739,543</b>	<b>739,543</b>	<b>739,543</b>	<b>739,543</b>
<b>Developer Cost Charges</b>					
DCC - Roads	300,000	300,000	300,000	300,000	300,000
	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Total</b>	<b>8,457,718</b>	<b>3,785,988</b>	<b>3,283,059</b>	<b>3,051,758</b>	<b>14,535,236</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
General Government Capital**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Revenues</b>					
<b>Transfers from Reserves</b>					
Fire Equipment Reserve	36,000	-	-	-	-
Casino Reserve Fund	229,759	205,000	112,000	430,000	55,000
SPA Reserve	10,000	60,000	10,000	10,000	10,000
Capital Works Reserve (GST)	30,000	45,737	-	-	-
DCC Road Reserve	1,677,500	698,750	390,000	400,000	-
Community Works Reserve (Gas Tax)	1,367,500	541,250	410,000	540,000	200,000
Playing Field Reserve	405,000	-	-	-	-
Capital Asset Replacement Reserve	333,050	85,000	-	-	-
Carbon Tax Rebate Reserve	-	-	-	-	-
COVID-19 Safe Restart	228,500	-	-	-	-
Capital Improvement Financing Reserve	100,000	-	-	-	-
	<b>4,417,309</b>	<b>1,635,737</b>	<b>922,000</b>	<b>1,380,000</b>	<b>265,000</b>
<b>Other</b>					
Government Grants	2,464,960	724,230	231,301	-	11,483,478
Proceeds from borrowing	-	-	900,000	-	4,176,522
Transfer from Surplus	295,000	150,000	100,000	-	-
Taxation - Transfer from General Operating	-	451,164	311,624	569,500	422,500
<b>Total Revenues</b>	<b>7,177,269</b>	<b>2,961,131</b>	<b>2,464,925</b>	<b>1,949,500</b>	<b>16,347,500</b>
<b>Expenditures</b>					
Council (Sooke Program for the Arts)	10,000	10,000	10,000	10,000	10,000
General Government	237,350	30,000	27,000	27,000	30,000
Buildings	265,000	215,000	225,000	175,000	225,000
Fire	140,200	53,500	947,500	47,500	47,500
Operations	3,665,000	1,395,000	820,000	1,420,000	15,880,000
Community Projects	2,779,719	1,187,631	415,425	200,000	135,000
Parks Equipment	80,000	70,000	20,000	70,000	20,000
<b>Total Expenditures</b>	<b>7,177,269</b>	<b>2,961,131</b>	<b>2,464,925</b>	<b>1,949,500</b>	<b>16,347,500</b>

District of Sooke  
Financial Plan 2021 - 2025  
2021 Capital Plan

Department	Project Name	2021	Funding Sources													
			Gen Ops Surplus	Proceeds from Borrowing	FER	Climate Action	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	Playing Field	Capital Improvement Financing	SPA Reserve	Safe Restart	Other/ Grants
Council	Arts Advisory Panel	10,000	-		-	-	-	-	-	-	-	-	-	10,000		-
Corporate Services	E-Bike	3,500													3,500	
	Bylaw Vehicle	50,000													50,000	
	Vault	58,850									58,850					
		<b>112,350</b>	-	-	-	-	-	-	-	-	<b>58,850</b>	-	-	<b>10,000</b>	<b>53,500</b>	-
Finance	Computer Equipment Replacement Plan	50,000													50,000	
	Software	50,000													50,000	
	Website Refresh	25,000													25,000	
		<b>125,000</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>125,000</b>	-
Buildings	Building Repairs	250,000	250,000													
	Furniture replacement	15,000									15,000					
		<b>265,000</b>	<b>250,000</b>	-	-	-	-	-	-	-	<b>15,000</b>	-	-	-	-	-
Fire	Critical Equipment Replacement	75,200			30,000											
	Car 1 Replacement (211)	65,000			6,000								45,200			
		<b>140,200</b>	-	-	<b>36,000</b>	-	-	-	-	-	-	-	<b>104,200</b>	-	-	-
Operations	Five Year Road Program	300,000									300,000					
	Church Road Design & Construction	2,000,000							1,300,000		600,000		100,000			
	Brailsford Place Connection	100,000							100,000							
	Thrup Connector Design (Charters to Phillips)	200,000					70,000		130,000							
	Wadams/Otter Point/Grant Road West Design	75,000							48,750		26,250					
	Drennan/Charters Intersection	700,000					45,000		200,000		200,000					455,000
	Phillips Road Design	100,000							50,000		50,000					
	Charters Road Design	75,000							48,750		26,250					
	Murray Road Drainage Design	50,000									50,000					
	EV Chargers	50,000									50,000					
	Streetlight Installation and Transit Stops	15,000									15,000					
		<b>3,665,000</b>	-	-	-	-	<b>115,000</b>	-	<b>1,677,500</b>	<b>1,317,500</b>	-	-	<b>100,000</b>	-	-	<b>455,000</b>
Community Projects	Bluff Staircase	572,180														572,180
	Sooke Potholes	358,470														358,470
	Dog Park	50,000					25,000									25,000
	Solid Waste Strategy Business Plan	75,000	45,000						30,000							
	DeMamie Bridge Crossing	224,069					59,759									164,310
	Boardwalk Repairs	75,000									75,000					
	Town centre Parks Plan	50,000									50,000					
	Parks Asset Repairs	80,000									80,000					
	Multi-Sport Court Box - Sun River	1,295,000											405,000			890,000
		<b>2,779,719</b>	<b>45,000</b>	-	-	-	<b>84,759</b>	<b>30,000</b>	-	<b>50,000</b>	<b>155,000</b>	<b>405,000</b>	-	-	-	<b>2,009,960</b>
Parks	Parks Dept Equipment	30,000														
	Parks Vehicle	50,000													50,000	
		<b>80,000</b>	-	-	-	-	<b>30,000</b>	-	-	-	-	-	-	-	<b>50,000</b>	-
<b>Total</b>		<b>7,177,269</b>	<b>295,000</b>	-	<b>36,000</b>	-	<b>229,759</b>	<b>30,000</b>	<b>1,677,500</b>	<b>1,367,500</b>	<b>333,050</b>	<b>405,000</b>	<b>100,000</b>	<b>10,000</b>	<b>228,500</b>	<b>2,464,960</b>



District of Sooke  
Financial Plan 2021 - 2025  
2022 Capital Plan

Department	Project Name	2022	Funding Sources								
			Gen Ops Surplus	Taxes	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	SPA Reserve	Other Grants
Council	Arts Advisory Panel	10,000								10,000	
		<b>10,000</b>	-	-	-	-	-	-	-	<b>10,000</b>	-
Finance	Computer Equipment Replacement Plan Website Refresh	25,000							25,000		
		5,000							5,000		
		<b>30,000</b>	-	-	-	-	-	-	<b>30,000</b>	-	-
Buildings	Building Repairs Furniture Replacement	200,000	100,000	-					15,000		
		15,000		85,000					15,000		
		<b>215,000</b>	<b>100,000</b>	<b>85,000</b>	-	-	-	-	<b>30,000</b>	-	-
Fire	Critical Equipment Replacement	53,500		53,500							
		<b>53,500</b>	-	<b>53,500</b>	-	-	-	-	-	-	-
Operations	Five Year Road Program Beaton Road Design Charters Road Upgrade Streetlight Installation and Transit Stops	300,000									
		75,000					48,750	300,000			
		1,000,000			135,000		650,000	26,250			
		20,000		20,000			215,000				
		<b>1,395,000</b>	-	<b>20,000</b>	<b>135,000</b>	-	<b>698,750</b>	<b>541,250</b>	-	-	-
Community Projects	Parks Asset Repairs Memorial Wall Whiffin Spit Master Plan DeMamiel Bridge Crossing	100,000		55,000	20,000				25,000		
		50,000								50,000	
		50,000	50,000								
		987,631		167,664	50,000	45,737			-		724,230
		<b>1,187,631</b>	<b>50,000</b>	<b>222,664</b>	<b>70,000</b>	<b>45,737</b>	-	-	<b>25,000</b>	<b>50,000</b>	<b>724,230</b>
Parks	Parks Dept. Equipment	<b>70,000</b>	-	<b>70,000</b>	-	-	-	-	-	-	
<b>Total</b>		<b>2,961,131</b>	<b>150,000</b>	<b>451,164</b>	<b>205,000</b>	<b>45,737</b>	<b>698,750</b>	<b>541,250</b>	<b>85,000</b>	<b>60,000</b>	<b>724,230</b>

District of Sooke  
Financial Plan 2021 - 2025  
2023 Capital Plan

Department	Project Name	2023	Funding Sources							
			Gen Ops Surplus	Taxes	Casino	Road DCC	Gas Tax	SPA Reserve	Other Grants	Borrowing
Council	Arts Advisory Panel	10,000						10,000		
		<b>10,000</b>	-	-	-	-	-	<b>10,000</b>	-	-
Finance	Computer Equipment Replacement Plan Website Refresh	25,000		25,000						
		2,000		2,000						
		<b>27,000</b>	-	<b>27,000</b>	-	-	-	-	-	-
Buildings	Building Repairs Firehall 2 Repairs Furniture Replacement	200,000	100,000	100,000						
		10,000		10,000						
		15,000		15,000						
		<b>225,000</b>	<b>100,000</b>	<b>125,000</b>	-	-	-	-	-	-
Fire	Critical Equipment Replacement Engine 204	-								
		47,500		47,500						
		900,000								900,000
		<b>947,500</b>	-	<b>47,500</b>	-	-	-	-	-	<b>900,000</b>
Operations	Road Maintenance Beaton Road Upgrade Streetlight Installation and Transit Stops	200,000						200,000		
		600,000				390,000	210,000			
		20,000		20,000						
		<b>820,000</b>	-	<b>20,000</b>	-	<b>390,000</b>	<b>410,000</b>	-	-	-
Community Projects	Parks Asset Repairs DeMamiel Bridge Crossing	100,000		8,000	92,000					
		315,425		84,124					231,301	
		<b>415,425</b>	-	<b>92,124</b>	<b>92,000</b>	-	-	-	<b>231,301</b>	-
Parks	Parks Dept. Equipment	<b>20,000</b>	-	-	<b>20,000</b>	-	-	-	-	-
<b>Total</b>		<b>2,464,925</b>	<b>100,000</b>	<b>311,624</b>	<b>112,000</b>	<b>390,000</b>	<b>410,000</b>	<b>10,000</b>	<b>231,301</b>	<b>900,000</b>

**District of Sooke  
Financial Plan 2021 - 2025  
2024 Capital Plan**

Department	Project Name	2024	Funding Sources				
			Taxes	Casino	Road DCC	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	25,000	25,000				
		2,000	2,000				
		<b>27,000</b>	<b>27,000</b>	-	-	-	-
<b>Buildings</b>	Building Maintenance Office Equipment	150,000	150,000				
		25,000	25,000				
		<b>175,000</b>	<b>175,000</b>	-	-	-	-
<b>Fire</b>	Critical Equipment Replacement	47,500	47,500				
		<b>47,500</b>	<b>47,500</b>	-	-	-	-
<b>Operations</b>	Road Maintenance	200,000	200,000			-	
	Otter Point to Grant Road West Upgrade	800,000			400,000	400,000	
	Complete Streets Pedestrian Buildout	400,000		260,000		140,000	
	Streetlight Installation and Transit Stops	20,000	20,000				
	<b>1,420,000</b>	<b>220,000</b>	<b>260,000</b>	<b>400,000</b>	<b>540,000</b>	-	
<b>Community Projects</b>	Parks Asset Repairs Trailhead Improvements	100,000	100,000				
		100,000		100,000			
		<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	-	-	-
<b>Parks</b>	Parks Dept. Equipment	<b>70,000</b>	-	<b>70,000</b>	-	-	-
<b>Total</b>		<b>1,949,500</b>	<b>569,500</b>	<b>430,000</b>	<b>400,000</b>	<b>540,000</b>	<b>10,000</b>

District of Sooke  
Financial Plan 2021 - 2025  
2025 Capital Plan

Department	Project Name	2025	Funding Sources					
			Taxes	Casino	Gas Tax	SPA Reserve	Other Grants	Borrowing
Council	Arts Advisory Panel	10,000				10,000		
		<b>10,000</b>	-	-	-	<b>10,000</b>	-	-
Finance	Computer Equipment Replacement Plan Website Refresh	25,000	25,000					
		5,000	5,000					
		<b>30,000</b>	<b>30,000</b>	-	-	-	-	-
Buildings	Building Maintenance Office Equipment	200,000	200,000					
		25,000	25,000					
		<b>225,000</b>	<b>225,000</b>	-	-	-	-	-
Fire	Critical Equipment Replacement	47,500	47,500					
		<b>47,500</b>	<b>47,500</b>	-	-	-	-	-
Operations	Road Maintenance	200,000			200,000			-
	Phillips to Charters (Thrup Connector)	4,360,000				3,197,188	1,162,812	
	Wadams/Otter Point Road/Grant Road West	4,900,000				3,593,170	1,306,830	
	Phillips Connector	2,700,000				1,979,910	720,090	
	Thrup Corridor (Charters to Church)	3,700,000				2,713,210	986,790	
	Streetlight Installation and Transit Stops	20,000		20,000				
		<b>15,880,000</b>	-	<b>20,000</b>	<b>200,000</b>	-	<b>11,483,478</b>	<b>4,176,522</b>
Community Projects	Parks Asset Repairs Kaltasin Access to Water	100,000	100,000					
		35,000		35,000				
		<b>135,000</b>	<b>100,000</b>	<b>35,000</b>	-	-	-	-
Parks	Parks Dept. Equipment	<b>20,000</b>	<b>20,000</b>	-	-	-	-	-
<b>Total</b>		<b>16,347,500</b>	<b>422,500</b>	<b>55,000</b>	<b>200,000</b>	<b>10,000</b>	<b>11,483,478</b>	<b>4,176,522</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Council, CAO, Office Administration**

<b>Council</b>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Salaries	126,000	126,000	126,000	126,000	126,000
Benefits	1,600	1,600	1,600	1,600	1,600
Travel/conferences/education	20,000	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)	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	65,000	65,000	65,000	65,000	65,000
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
Wild Wise Sooke	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>406,700</u>	<u>416,700</u>	<u>416,700</u>	<u>416,700</u>	<u>416,700</u>
<b><i>Community Service Agreements:</i></b>					
Sooke Region Community Health Initiative	23,877	24,355	24,842	25,339	25,845
Sooke Region Community Health Network MOU VIHA	20,000	20,000	20,000	20,000	20,000
Sooke Community Association	29,714	30,308	30,914	31,533	32,163
Sooke Region Tourism Association	24,408	24,896	25,394	25,902	26,420
Sooke Region Chamber of Commerce	28,150	28,713	29,287	29,873	30,470
Visitor Information Centre	27,727	28,281	28,847	29,424	30,012
<b><i>Total Community Service Agreements</i></b>	<u>153,875</u>	<u>156,553</u>	<u>159,284</u>	<u>162,070</u>	<u>164,911</u>
<b><i>Total Council</i></b>	<u><b>560,575</b></u>	<u><b>573,253</b></u>	<u><b>575,984</b></u>	<u><b>578,770</b></u>	<u><b>581,611</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  
2021 to 2025 Five Year Financial Plan  
Council, CAO, Office Administration**

**CAO's Office**

Salaries	250,322	272,330	277,777	283,332	288,999
Benefits	50,543	53,674	54,649	55,353	56,071
Travel	3,500	3,500	3,500	3,500	3,500
Memberships	18,500	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	15,000	15,000	15,000
Economic Development	15,000	-	-	-	-
Legal	137,700	140,454	143,263	146,128	149,051
Strategic Plan	5,000	5,000	25,000	5,000	5,000
Operating Contingency	50,000	50,000	50,000	50,000	50,000
<b>Subtotal CAO's Office</b>	<b>555,565</b>	<b>568,458</b>	<b>597,688</b>	<b>586,813</b>	<b>596,121</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(72,223)</b>	<b>(73,899)</b>	<b>(77,700)</b>	<b>(76,286)</b>	<b>(77,496)</b>
<b>Total CAO's Office</b>	<b>483,342</b>	<b>494,558</b>	<b>519,989</b>	<b>510,528</b>	<b>518,625</b>

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

Salaries	79,328	130,915	133,533	136,204	138,928
Benefits	19,374	26,171	26,646	26,984	27,329
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	15,000	15,000	15,000	15,000	15,000
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>267,803</b>	<b>326,186</b>	<b>329,279</b>	<b>332,288</b>	<b>335,357</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(34,814)</b>	<b>(42,404)</b>	<b>(42,806)</b>	<b>(43,197)</b>	<b>(43,596)</b>
<b>Total Office Administration</b>	<b>232,988</b>	<b>283,782</b>	<b>286,472</b>	<b>289,090</b>	<b>291,761</b>

**Communication**

Salaries	75,902	77,420	78,969	80,548	82,159
Benefits	18,889	19,247	19,609	19,832	20,061
Advertising	25,000	25,000	16,500	15,000	15,000
Professional Development	2,500	2,500	2,500	2,500	2,500
<b>Subtotal Communication</b>	<b>122,291</b>	<b>124,167</b>	<b>117,577</b>	<b>117,880</b>	<b>119,720</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(15,898)</b>	<b>(16,142)</b>	<b>(15,285)</b>	<b>(15,324)</b>	<b>(15,564)</b>
<b>Total Communication</b>	<b>106,393</b>	<b>108,025</b>	<b>102,292</b>	<b>102,556</b>	<b>104,156</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Corporate Services**

<b>Legislative Services</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Salaries	337,251	343,997	350,876	357,894	365,052
Benefits	84,059	85,628	87,198	88,145	89,111
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	25,000	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>514,611</b>	<b>547,424</b>	<b>531,374</b>	<b>539,339</b>	<b>547,463</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(66,899)</b>	<b>(71,165)</b>	<b>(69,079)</b>	<b>(70,114)</b>	<b>(71,170)</b>
<b>Total Corporate Services</b>	<b>447,712</b>	<b>476,259</b>	<b>462,295</b>	<b>469,225</b>	<b>476,293</b>
<b>Bylaw</b>					
Salaries	215,947	220,266	224,672	229,165	233,748
Benefits	50,605	51,553	52,514	53,130	53,759
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	1,000	1,000	1,000	1,000	1,000
<b>Total Bylaw</b>	<b>282,752</b>	<b>288,020</b>	<b>293,386</b>	<b>298,496</b>	<b>303,708</b>
<b>Subtotal before amortization</b>	<b>730,464</b>	<b>764,279</b>	<b>755,681</b>	<b>767,720</b>	<b>780,000</b>
<b>Amortization - General Government</b>	<b>153,000</b>	<b>153,000</b>	<b>153,000</b>	<b>153,000</b>	<b>153,000</b>
<b>Total Legislative Services</b>	<b>883,464</b>	<b>917,279</b>	<b>908,681</b>	<b>920,720</b>	<b>933,000</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Financial Services**

<b>Financial Services</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Financial Administration</b>					
Salaries	415,364	423,671	432,144	440,787	449,603
Benefits	102,131	104,172	106,249	107,589	108,957
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)	155,000	155,000	155,000	155,000	155,000
Insurance contingency	10,000	10,000	10,000	10,000	10,000
Insurance claims	12,000	12,000	12,000	12,000	12,000
	<b>788,595</b>	<b>798,943</b>	<b>809,493</b>	<b>819,477</b>	<b>829,660</b>
<b>Information Technology</b>					
Salaries	230,664	235,278	239,983	244,783	249,679
Benefits	52,568	53,530	54,504	55,134	55,777
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	38,243	38,243	38,243	38,243	38,243
Website maintenance	2,000	2,000	2,000	2,000	2,000
Software Licensing	140,000	140,000	140,000	140,000	140,000
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>533,746</b>	<b>539,321</b>	<b>545,000</b>	<b>550,430</b>	<b>555,969</b>
<b>Subtotal</b>	<b>1,322,340</b>	<b>1,338,264</b>	<b>1,354,494</b>	<b>1,369,907</b>	<b>1,385,628</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(171,904)</b>	<b>(173,974)</b>	<b>(176,084)</b>	<b>(178,088)</b>	<b>(180,132)</b>
<b>Total Financial Services</b>	<b>1,150,436</b>	<b>1,164,289</b>	<b>1,178,410</b>	<b>1,191,819</b>	<b>1,205,497</b>



**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Planning and Development**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Planning and Development</b>					
<b>Planning</b>					
Salaries	366,084	373,405	380,873	388,491	396,261
Benefits	86,799	88,395	90,002	91,012	92,041
Contractor	70,000	-	-	-	-
Specialty office supplies	1,400	1,400	1,400	1,400	1,400
Travel	500	500	500	500	500
OCP	100,000	25,000	7,500	7,500	7,500
Professional Development	15,000	15,000	15,000	15,000	15,000
Memberships	5,500	5,500	5,500	5,500	5,500
	<b>645,283</b>	<b>509,200</b>	<b>500,775</b>	<b>509,402</b>	<b>518,202</b>
<b>Subdivision</b>					
Salaries	196,737	213,932	218,211	222,575	227,027
Benefits	46,614	49,353	50,251	50,829	51,418
Professional Development	2,205	2,315	2,431	2,553	2,680
Memberships	1,200	1,200	1,200	1,200	1,200
	<b>246,756</b>	<b>266,800</b>	<b>272,093</b>	<b>277,157</b>	<b>282,325</b>
<b>Building Safety</b>					
Salaries	348,504	355,474	362,583	369,835	377,231
Benefits	83,933	85,564	87,220	88,290	89,382
Supplies	1,500	1,500	1,500	1,500	1,500
Professional Development	8,000	8,000	7,500	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	2,200	2,200	2,200	2,200	2,200
	<b>449,636</b>	<b>458,237</b>	<b>466,503</b>	<b>474,825</b>	<b>483,314</b>
<b>Total Planning and Development</b>	<b>1,341,675</b>	<b>1,234,237</b>	<b>1,239,372</b>	<b>1,261,384</b>	<b>1,283,841</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Operations**

<b>Operations</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Engineering</b>					
Salaries	256,398	261,526	266,756	272,092	277,533
Benefits	62,575	63,755	64,944	65,663	66,396
Vehicle Insurance	1,600	1,650	1,650	1,650	1,650
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	80,000	10,000	10,000	10,000	10,000
	<b>416,073</b>	<b>352,431</b>	<b>358,850</b>	<b>364,904</b>	<b>371,080</b>
<b>Contract Services</b>					
Highway Maintenance Contract	364,140	371,423	427,136	491,207	540,327
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>519,140</b>	<b>526,423</b>	<b>582,136</b>	<b>646,207</b>	<b>695,327</b>
<b>Street lighting and Traffic control</b>					
Street lighting electricity - BC Hydro	93,713	98,398	103,318	108,484	113,908
Street lighting electricity - District	33,075	34,729	36,465	38,288	40,203
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	23,000	23,000
	<b>161,788</b>	<b>168,127</b>	<b>174,783</b>	<b>181,772</b>	<b>189,111</b>
<b>Geographic Information Services</b>					
Salaries	196,715	200,649	204,662	208,755	212,930
Benefits	45,906	46,747	47,597	48,138	48,689
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>266,921</b>	<b>271,696</b>	<b>276,559</b>	<b>281,193</b>	<b>285,919</b>
<b>Less: Allocation to Sewer Fund (13%)</b>	<b>(34,700)</b>	<b>(35,320)</b>	<b>(35,953)</b>	<b>(36,555)</b>	<b>(37,170)</b>
	<b>232,221</b>	<b>236,375</b>	<b>240,606</b>	<b>244,638</b>	<b>248,750</b>

<b>Operations</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Parks and Environment</b>					
Salaries	568,353	579,721	591,315	603,141	615,204
Benefits	130,044	132,669	135,325	137,140	138,993
Materials and Supplies	85,000	85,000	85,000	85,000	85,000
Data and Telephone	2,295	2,295	2,295	2,295	2,295
Office Expenses	2,550	2,550	2,550	2,550	2,550
Vehicle Fuel	7,500	7,500	7,500	7,500	7,500
Vehicle Maintenance	12,500	12,500	12,500	12,500	12,500
Vehicle Insurance	6,700	6,750	6,750	6,750	6,750
Memberships and Dues	1,000	1,000	1,000	1,000	1,000
Training	15,000	15,000	15,000	15,000	15,000
Travel	2,000	2,000	2,000	2,000	2,000
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
Harbourway Walkway License	500	500	500	500	500
	<b>921,942</b>	<b>935,984</b>	<b>950,234</b>	<b>963,877</b>	<b>977,792</b>
<b>Subtotal before amortization</b>	<b>2,251,164</b>	<b>2,219,340</b>	<b>2,306,610</b>	<b>2,401,398</b>	<b>2,482,060</b>
<b>Amortization</b>					
Amortization - Recreation and Culture	140,628	142,034	143,454	144,889	146,338
Amortization - Engineering Services	1,772,994	1,790,724	1,808,631	1,826,718	1,844,985
Amortization - Storm Sewer	112,970	114,099	115,240	116,393	117,557
<b>Total Amortization</b>	<b>2,026,591</b>	<b>2,046,857</b>	<b>2,067,326</b>	<b>2,087,999</b>	<b>2,108,879</b>
<b>Total Operations</b>	<b>4,277,756</b>	<b>4,266,197</b>	<b>4,373,936</b>	<b>4,489,397</b>	<b>4,590,939</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Community Safety**

<b>Community Safety</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Policing</b>					
Contract with RCMP	2,046,073	2,588,161	2,639,924	2,692,723	2,746,577
Police Based Victims Services	29,258	29,843	30,440	31,048	31,669
Source Information	5,000	5,000	5,000	5,000	5,000
	<b>2,080,331</b>	<b>2,623,004</b>	<b>2,675,364</b>	<b>2,728,771</b>	<b>2,783,247</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
Emergency planning - outside services (ESS Director)	4,200	4,200	4,200	4,200	4,200
	<b>26,000</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	900,785	919,301	938,187	957,451	974,853
Benefits	243,491	248,017	252,611	256,134	259,318
Overtime	25,000	25,000	25,000	25,000	25,000
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	2,000	13,000	13,000	13,000	13,000
	<b>1,204,777</b>	<b>1,238,818</b>	<b>1,262,298</b>	<b>1,285,085</b>	<b>1,305,671</b>
<b>Volunteer Firefighters</b>					
Duty officer remuneration	37,240	37,240	37,240	37,240	37,240
Volunteer duty crew remuneration	53,881	53,881	53,881	53,881	53,881
Relief worker wages/remuneration	61,000	61,000	58,000	58,000	58,000
Volunteer Performance Incentive (Paid on Call)	99,878	143,989	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	10,000	10,000	10,000	10,000	10,000
Recruitment	3,000	3,000	3,000	3,000	3,000
	<b>307,840</b>	<b>351,951</b>	<b>348,951</b>	<b>348,951</b>	<b>348,951</b>

<b>Community Safety</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Training</b>					
Courses and certifications	41,000	41,000	41,000	41,000	41,000
Travel and expenses	3,000	3,000	3,000	3,000	3,000
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>47,355</b>	<b>47,355</b>	<b>47,355</b>	<b>47,355</b>	<b>47,355</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)	4,200	4,200	4,200	4,200	4,200
Fuel	20,000	20,000	20,000	20,000	20,000
Vehicle maintenance general	45,000	45,000	45,000	45,000	45,000
Insurance premiums	14,000	14,500	14,500	15,000	15,000
Tire replacement	6,500	6,500	6,500	6,500	6,500
Repairs or fabrication	2,000	2,000	2,000	2,000	2,000
	<b>91,700</b>	<b>92,200</b>	<b>92,200</b>	<b>92,700</b>	<b>92,700</b>
<b>Debt Servicing (see Debt Servicing and Transfers)</b>	<b>292,279</b>	<b>292,280</b>	<b>468,357</b>	<b>391,147</b>	<b>317,908</b>

Community Safety	2021	2022	2023	2024	2025
<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	5,500	2,500	2,500	2,500	2,500
SCBA Units	20,000	10,000	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>79,500</b>	<b>66,500</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>					
Master Plan	20,000	20,000			
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>78,500</b>	<b>78,500</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>
<b>Total Fire Department and ESS</b>	<b>2,324,451</b>	<b>2,392,104</b>	<b>2,568,661</b>	<b>2,514,738</b>	<b>2,462,085</b>
<b>Total Community Safety, before amortization</b>	<b>4,404,781</b>	<b>5,015,108</b>	<b>5,244,025</b>	<b>5,243,509</b>	<b>5,245,332</b>
Less Debt Servicing (shown separately)	(292,279)	(292,280)	(468,357)	(391,147)	(317,908)
<b>Subtotal before amortization</b>	<b>4,112,502</b>	<b>4,722,828</b>	<b>4,775,668</b>	<b>4,852,362</b>	<b>4,927,424</b>
Amortization - Community Safety	265,000	265,000	265,000	265,000	265,000
<b>Total Community Safety (less debt)</b>	<b>4,377,502</b>	<b>4,987,828</b>	<b>5,040,668</b>	<b>5,117,362</b>	<b>5,192,424</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Sewer Operations**

<b>Sewer Operations</b>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	2,327,243	2,385,424	2,445,060	2,506,186	2,568,841
Sewer Generation Charge	468,573	470,916	473,271	475,637	478,015
DCC - Wastewater	180,000	180,000	180,000	180,000	180,000
Serviceability Fees	15,000	15,000	15,000	15,000	15,000
Transfer from Sewer Reserve	95,613	-	-	-	-
	<u>3,086,429</u>	<u>3,051,340</u>	<u>3,113,330</u>	<u>3,176,823</u>	<u>3,241,856</u>
Amortization offset	507,892	512,971	518,101	523,282	528,515
<b>Total Revenues</b>	<u>3,594,321</u>	<u>3,564,311</u>	<u>3,631,431</u>	<u>3,700,105</u>	<u>3,770,371</u>
<b>Expenditures</b>					
<b>Operating</b>					
Salaries	515,732	526,047	536,568	547,299	558,245
Benefits	123,473	125,758	128,071	129,509	130,936
Operator overtime	67,996	67,996	67,996	67,996	67,996
	<u>707,201</u>	<u>719,800</u>	<u>732,634</u>	<u>744,804</u>	<u>757,177</u>
<b>Operating costs:</b>					
Contractors and Consultants	450,000	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	3,100	3,150	3,150	3,150	3,150
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
	<u>778,270</u>	<u>678,320</u>	<u>678,320</u>	<u>678,320</u>	<u>678,320</u>

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Allocated admin costs:</b>					
- Financial Services	171,904	173,974	176,084	178,088	180,132
- Legislative Services	66,899	71,165	69,079	70,114	71,170
- Geographic Information Services	34,700	35,320	35,953	36,555	37,170
- CAO, HR and Communication	122,936	132,445	135,791	134,808	136,656
	<u>396,439</u>	<u>412,905</u>	<u>416,906</u>	<u>419,565</u>	<u>425,127</u>
<b>Other operating costs</b>					
Asset Management and other Long Term Plans	100,000	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	-	273,296	318,451	367,116	594,213
Amortization	507,892	512,971	518,101	523,282	528,515
	<u>787,892</u>	<u>978,767</u>	<u>1,029,052</u>	<u>1,082,898</u>	<u>1,315,228</u>
<b>Total Operating Expenditures</b>	<b><u>2,669,802</u></b>	<b><u>2,789,793</u></b>	<b><u>2,856,912</u></b>	<b><u>2,925,586</u></b>	<b><u>3,175,852</u></b>
<b>Sewer Debt</b>					
MFA Long Term debt - principal repayment	295,519	295,519	295,519	295,519	295,519
MFA Long Term debt - interest repayment	154,000	154,000	154,000	154,000	154,000
<b>Total Sewer Debt</b>	<b><u>449,519</u></b>	<b><u>449,519</u></b>	<b><u>449,519</u></b>	<b><u>449,519</u></b>	<b><u>449,519</u></b>
<b>Capital</b>					
Capital Improvements	475,000	325,000	325,000	325,000	145,000
<b>Total Capital expenditures</b>	<b><u>475,000</u></b>	<b><u>325,000</u></b>	<b><u>325,000</u></b>	<b><u>325,000</u></b>	<b><u>145,000</u></b>
<b>Total Expenditures</b>	<b><u>3,594,321</u></b>	<b><u>3,564,312</u></b>	<b><u>3,631,431</u></b>	<b><u>3,700,105</u></b>	<b><u>3,770,371</u></b>
<b>Sewer Operations Surplus (Deficit)</b>	<b><u>                    </u></b>	<b><u>                    </u></b>	<b><u>                    </u></b>	<b><u>                    </u></b>	<b><u>                    </u></b>
<b>Reconciliation to Consolidated Summary:</b>					
Total Expenditures, above	3,594,321	3,564,312	3,631,431	3,700,105	3,770,371
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	-	(273,296)	(318,451)	(367,116)	(594,213)
Less Capital Projects, above	(475,000)	(325,000)	(325,000)	(325,000)	(145,000)
Less Amortization, above	(507,892)	(512,971)	(518,101)	(523,282)	(528,515)
<b>Sewer Operations</b>	<b><u>1,981,910</u></b>	<b><u>1,823,526</u></b>	<b><u>1,840,360</u></b>	<b><u>1,855,188</u></b>	<b><u>1,873,124</u></b>



**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Sewer Expansion**

<b>Sewer Expansion</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	-	-	-	500,500	500,500
Sewer Generation Fees	-	-	-	91,000	91,000
Proceeds from Borrowing	-	1,056,809	911,373	-	-
Proceeds from Grants	621,500	2,905,732	1,079,560	-	-
Other	-	81,712	255,723	-	-
	<b>621,500</b>	<b>4,044,253</b>	<b>2,246,656</b>	<b>591,500</b>	<b>591,500</b>
Amortization offset	-	-	-	150,000	150,000
<b>Total Revenues</b>	<b>621,500</b>	<b>4,044,253</b>	<b>2,246,656</b>	<b>741,500</b>	<b>741,500</b>
<b>Expenditures</b>					
<b>Operating</b>					
Contractors and Consultants	-	-	80,000	257,500	257,500
Materials and Supplies	-	-	5,077	75,544	75,544
Freight and Courier	-	-	-	2,000	2,000
Chemicals	-	-	-	48,110	48,110
Licenses	-	-	-	1,200	1,200
Hydro Charges	-	-	-	25,000	25,000
Water Charges	-	-	-	6,500	6,500
Software	-	-	-	2,000	2,000
Computer Charges	-	-	-	3,000	3,000
	-	-	85,077	420,854	420,854
Amortization	-	-	-	150,000	150,000
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>85,077</b>	<b>570,854</b>	<b>570,854</b>
<b>Sewer Debt</b>					
MFA Long Term debt - principal repayment	-	66,361	122,686	122,686	122,686
MFA Long Term debt - interest repayment	-	15,351	47,960	47,960	47,960
<b>Total Sewer Debt</b>	<b>-</b>	<b>81,712</b>	<b>170,646</b>	<b>170,646</b>	<b>170,646</b>
<b>Capital</b>					
Expansion Project	621,500	3,962,541	1,990,933	-	-
<b>Total Capital Expenditures</b>	<b>621,500</b>	<b>3,962,541</b>	<b>1,990,933</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>621,500</b>	<b>4,044,253</b>	<b>2,246,656</b>	<b>741,500</b>	<b>741,500</b>
<b>Sewer Fund Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**District of Sooke  
2021 to 2025 Five Year Financial Plan  
Reserve Funds**

Description	2021	2022	2023	2024	2025
<b>Fire Protection Reserve</b>					
Opening Balance	36,399	399	399	399	399
Transfer In	-	-	-	-	-
Transfer Out	(36,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	399	399	399	399	399
<b>Park Land Reserve</b>					
Opening Balance	290,024	290,024	290,024	290,024	290,024
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	290,024	290,024	290,024	290,024	290,024
<b>Land Sale Reserve</b>					
Opening Balance	99,533	99,533	99,533	99,533	99,533
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	99,533	99,533	99,533	99,533	99,533
<b>Casino Revenue Reserve</b>					
Opening Balance	7,361	37,602	92,602	240,602	70,602
Transfer In	260,000	260,000	260,000	260,000	260,000
Transfer Out	(229,759)	(205,000)	(112,000)	(430,000)	(55,000)
Interest	-	-	-	-	-
Closing Balance	37,602	92,602	240,602	70,602	275,602
<b>Sooke Program Arts Reserve</b>					
Opening Balance	76,493	78,493	30,493	33,993	37,493
Transfer In	12,000	12,000	13,500	13,500	13,500
Transfer Out	(10,000)	(60,000)	(10,000)	(10,000)	(10,000)
Interest	-	-	-	-	-
Closing Balance	78,493	30,493	33,993	37,493	40,993

Description	2021	2022	2023	2024	2025
<b>Seniors/Youth Facility Reserve</b>					
Opening Balance	179,915	179,915	179,915	179,915	179,915
Transfer In (from Casino)	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	179,915	179,915	179,915	179,915	179,915
<b>Capital Works Reserve (GST)</b>					
Opening Balance	35,737	25,737	-	20,000	40,000
Transfer In	20,000	20,000	20,000	20,000	20,000
Transfer Out	(30,000)	(45,737)	-	-	-
Interest	-	-	-	-	-
Closing Balance	25,737	-	20,000	40,000	60,000
<b>Emergency Road Repair and Snow Removal</b>					
Opening Balance	161,443	151,443	150,000	150,000	150,000
Transfer In	-	-	-	-	-
Transfer Out	(10,000)	(1,443)	-	-	-
Interest	-	-	-	-	-
Closing Balance	151,443	150,000	150,000	150,000	150,000
<b>Capital Improvement Financing Reserve</b>					
Opening Balance	101,225	13,225	25,225	37,225	49,225
Transfer In	12,000	12,000	12,000	12,000	12,000
Transfer Out	(100,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	13,225	25,225	37,225	49,225	61,225
<b>Community Amenities/Affordable Housing Reserve</b>					
Opening Balance	90,003	90,003	90,003	90,003	90,003
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	90,003	90,003	90,003	90,003	90,003
<b>Playing Field Reserve</b>					
Opening Balance	405,000	-	-	-	-
Transfer In	-	-	-	-	-
Transfer Out	(405,000)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	-	-	-	-	-

Description	2021	2022	2023	2024	2025
<b>Capital Asset Replacement Reserve</b>					
Opening Balance	379,520	107,207	100,174	179,661	339,746
Transfer In	294,762	314,889	317,517	323,396	323,527
Transfer Out	(567,075)	(321,923)	(238,030)	(163,311)	(90,719)
Interest	-	-	-	-	-
Closing Balance	107,207	100,174	179,661	339,746	572,554
<b>Road DCC Reserve</b>					
Opening Balance	3,391,756	2,014,256	1,615,506	1,525,506	1,425,506
Transfer In	300,000	300,000	300,000	300,000	300,000
Transfer Out	(1,677,500)	(698,750)	(390,000)	(400,000)	-
Interest	-	-	-	-	-
Closing Balance	2,014,256	1,615,506	1,525,506	1,425,506	1,725,506
<b>Wastewater DCC Reserve</b>					
Opening Balance	473,265	653,265	833,265	1,013,265	1,193,265
Transfer In	180,000	180,000	180,000	180,000	180,000
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	653,265	833,265	1,013,265	1,193,265	1,373,265
<b>Community Works Reserve (Gas Tax)</b>					
Opening Balance	841,330	7,995	911	125,076	119,241
Transfer In	568,665	568,665	568,665	568,665	568,665
Transfer Out	(1,402,000)	(575,750)	(444,500)	(574,500)	(234,500)
Interest	-	-	-	-	-
Closing Balance	7,995	911	125,076	119,241	453,407
<b>Sewer Reserve Fund</b>					
Opening Balance	663,627	568,014	841,310	1,159,761	1,526,877
Transfer In	-	273,296	318,451	367,116	594,213
Transfer Out	(95,613)	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	568,014	841,310	1,159,761	1,526,877	2,121,090
<b>Sewer Expansion Reserve Fund</b>					
Opening Balance	49,024	49,024	49,024	49,024	49,024
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	49,024	49,024	49,024	49,024	49,024
<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

Description	2021	2022	2023	2024	2025
<b>Reserve for Future Policing Costs</b>					
Opening Balance	422,919	507,919	207,919	0	0
Transfer In	85,000	-	-	-	-
Transfer Out	-	(300,000)	(207,919)	-	-
Interest	-	-	-	-	-
Closing Balance	507,919	207,919	0	0	0
<b>Carbon Tax Rebate Reserve Fund</b>					
Opening Balance	13,517	15,317	17,117	18,917	20,717
Transfer In	1,800	1,800	1,800	1,800	1,800
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	15,317	17,117	18,917	20,717	22,517
<b>COVID-19 Safe Restart Reserve</b>					
Opening Balance	-	2,424,066	2,048,836	1,921,877	1,921,877
Transfer In	2,981,000	-	-	-	-
Transfer Out	(556,934)	(375,230)	(126,958)	-	-
Interest	-	-	-	-	-
Closing Balance	2,424,066	2,048,836	1,921,877	1,921,877	1,921,877
<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>8,095,184</b>	<b>7,690,531</b>	<b>7,049,348</b>	<b>7,511,874</b>	<b>7,980,541</b>
<b>Transfers to Reserves</b>	<b>4,715,228</b>	<b>1,942,650</b>	<b>1,991,933</b>	<b>2,046,478</b>	<b>2,273,705</b>
<b>Transfers from Reserves</b>	<b>(5,119,881)</b>	<b>(2,583,833)</b>	<b>(1,529,407)</b>	<b>(1,577,811)</b>	<b>(390,219)</b>
<b>Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance</b>	<b>7,690,531</b>	<b>7,049,348</b>	<b>7,511,874</b>	<b>7,980,541</b>	<b>9,864,027</b>

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).