



## **2014 – 2018 Five Year Financial Plan**

Adopted by Council on April 28, 2014

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## **1. Executive Summary:**

Council approved their 2013 – 2014 Corporate Strategic Plan on April 22, 2013. These priorities have been the primary guidance for the 2014 – 2018 Five Year Financial Plan.

In the 2013 – 2014 Corporate Strategic Plan, Council identified four strategic priorities:

- a. Fiscal Responsibility
- b. Town Centre
- c. Economic Revitalization
- d. Community Planning

The 2014 budget integrates each of these priorities.

### **a. Fiscal Responsibility:**

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

Both objectives under this section have been met with this budget. In the short-term, the target tax increase for 2014 is 2.00% or less, this has been achieved. Addressing the long-term contributions towards capital infrastructure needs, there is an additional \$118,000 budgeted to be transferred into the Capital Asset Replacement Reserve. This is above and beyond the minimum required by bylaw.

### **b. Town Centre:**

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

Council has asked staff to bring forward projects that would help achieve the long-term goal of improving the downtown area. Some of these projects were started in 2013; land purchases, Church Road Multi-use Trail, design of the first phase of the Connector. Others are included in the 2014 – 2018 Proposed Financial Plan. Included in 2014 of the Proposed Financial Plan are the following projects:

1. Construction of the first phase of the Connector (Church Road to Otter Point).
2. Completion of the design of the second phase of the Connector (Phillips to Charters Rd).
3. Continued funding for Road and Sidewalk Improvement Program.
4. Sooke Road Roundabout
5. Downtown Art Bench
6. Transit Stop Improvements

Projects included in 2015 – 2018 include:

1. Construction of the second phase of the Connector (Phillips to Charters Rd)
2. Continued Funding for Road and Sidewalk Improvement Program

**c. Economic Revitalization:**

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

The Mayor's Advisory Panels and Promote Sooke Task force was created in 2013 and there continues to be funding going forward.

**d. Community Planning**

The District will strive towards clarifying, simplifying and streamlining planning processes and instruments, which will respond to, enable and support investment and job growth in the community.

Council desires to move forward with the implementation phase of several of the background studies or plans that have been completed in the past few years. In particular, Council wishes to: identify infrastructure upgrades, complete the DCC Bylaw review for sewers, and introduce Checklists and Templates to streamline development approvals. Much of the work on this began in 2013 and will continue in 2014 and years to follow.

The 2014 budget has \$50,000 allocated for funding the work on long term plans.

**Highlights:**

**Strategic Plan:**

Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy. In order to determine the direction of the organization, it is necessary to understand its current position and the possible avenues through which it can pursue a particular course of

action. In many organizations this is viewed as a process for determining where an organization is going over the next year, or—more typically—3 to 5 years.

In early 2013, Council established the 2013 – 2014 Corporate Strategic Plan. This document guides many of the budget decisions included in the 2014 – 2018 Proposed Financial Plan.

As the current strategic plan covers 2014, there is no budget allocated to development of the strategic plan in 2014, however, there is a budget allocated to this in 2015 as the current plan will have expired. Having a documented direction gives all stakeholders a better indication of the direction that the District is going. A strategic plan increases the efficiency within an organization as it provides clear direction for Council and staff. It is a guide to follow while also acting as a reference point when making decisions.

**Policing:**

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

In addition to the above increase to RCMP costs, the 2014 budget includes the funding for the fourth public servant to work in the RCMP detachment as approved by Council in October 2013.

**Sewer Parcel Tax:**

The base parcel tax has been budgeted to stay at the same level as 2013, \$515. The parcel tax amount is subject to review on an annual basis based on the growth in the Sewer Specified Area in addition to the budgeted expenditures each year.

In 2013, Council approved a \$37 increase to the base parcel tax from 2013 to 2017 to fund the repayment to the General Operating Fund. The sewer fund owed the general fund \$588,460 for borrowings from 2006 to 2012. At the end of the 5 year repayment term this additional \$37 will be eliminated.

**Sewer DCC Reserve and EPCOR Contract:**

Council made the policy decision in 2012 to begin using Wastewater DCC's to offset the principal payment on the Sewer debt. This amounts to \$295,419 annually. Based on the expected DCC revenues for 2014 – 2018 these drawdowns will significantly decrease the balance in the Wastewater DCC Reserve. This depletion of the reserve may have an impact on future Sewer Parcel Taxes and Sewer Generation Charges.

Some of this effect is offset by the establishment of the Reserve for Future Sewer Expenditures as discussed below.

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

**Reserve for Future Sewer Expenditures:**

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

As a result of Council's decision, discussed above, to use funds from the Wastewater DCC reserve to offset the principal payment on the sewer debt, budgeted revenues are higher than budgeted expenditures within the sewer fund. Beginning in 2013, these excess funds are transferred into a reserve account to cover future expenditures. This is a strong fiscal decision and creates a "savings" account for the sewer fund.

**Building Maintenance:**

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

**Professional Development:**

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

- It ensures new employees acquire the necessary skills, knowledge, qualities and qualifications for the job they will be doing.
- It makes it easier for new employees to reach the level of performance expected of them by the business.
- Helps to identify the potential of employees which increases the job prospects and chances of promotion. Training also helps the business to make sure that it has the right person for the job when promotion opportunities arise.
- Long term costs can be reduced due to factors such as reducing waste and increasing labor productivity.

- If or when change occurs it helps employees deal with it more effectively and be more flexible, reducing resistance to change.
- Helps improve the image and reputation of the business because customers will have more confidence in well trained staff.

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

The 2014 budget includes levels that are required for adequate staff training, including those that require a minimum level of training each year to maintain their professional designations. Human capital is the most valuable asset many organizations have. Adequate funding for training and development will increase employee moral, increase efficiency and increase service to the public.

#### **Plans:**

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

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

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

#### **Inflation:**

The Proposed 2014 – 2018 Five Year Financial Plan uses a 2% inflation factor for expenses. Inflationary increases are applied to revenues and expenses, except where specific increases or decreases are known or estimated.

#### **Vancouver Island Regional Library:**

Starting in 2012, Council decided to reflect the Vancouver Island Regional Library as a separate line item on the annual tax notice.

**Amortization:**

Effective 2009, Local Governments have been required to account for Tangible Capital Assets under PSAB 3150. Capital assets must also be amortized (depreciated). Amortization is recorded as an expense on the annual financial statements. The District of Sooke has not budgeted for amortization in past years. This has not been incorrect as amortization is a non-cash item and budgeting has traditionally been on a cash basis. While this isn't incorrect, it resulted in no comparability of budget and actual expenses reported on the financial statements. Effective 2013, amortization has been included in the budget numbers. Inclusion in the budget will allow better comparability budget to actual on the annual financial statements.

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

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

**Non-Market Change:**

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

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

**2. Summary:**

The Proposed 2014 – 2018 Five Year Financial Plan addresses the short-term priorities of Council while continuing to address long-term fiscal responsibility. Funding is always a balance between current needs/wants and saving for future.



**District of Sooke  
Financial Plan 2014 - 2018  
Adjustments - As at April 28, 2014**

	Page #	2014	2015	2016	2017	2018
Property Tax - Proposed Financial Plan from November 25, 2013		6,595,008	6,872,846	7,213,280	7,563,119	7,814,764
Non-market Change		100,000	160,000	160,000	160,000	160,000
<b>Total</b>		<b>6,695,008</b>	<b>7,032,846</b>	<b>7,373,280</b>	<b>7,723,119</b>	<b>7,974,764</b>

**Adjustments**

1 Annual Lease Payments	23			(1,322)	(2,644)	(2,644)
2 Vancouver Island Regional Library	22	(482,207)	(524,112)	(559,594)	(597,255)	(597,255)
3 Road Maintenance Contract	19	6,600	6,732	6,867	7,004	7,144
4 Traffic Control Devices	19	(6,600)	(6,732)	(6,867)	(7,004)	(7,144)
5 Honorarium	17		25,500	26,010	26,531	27,062
6 Grant Road Connector (Phillips to Charters)	26, 27		(29,250)	(119,250)		
7 Road and Sidewalk Improvement Program	25, 27 - 29	46,073		(100,000)	100,000	(100,000)
8 Church Road Widening	28				(300,000)	
9 Murray Rd - Horne Stormwater System	29					(200,000)
10 Engineering Operations - Salaries	19		(122,441)	(157,980)	(161,141)	(164,364)
11 Engineering Operations - Benefits	19		(19,359)	(24,602)	(25,364)	(25,706)
12 Transfer into Capital Asset Replacement Reserve	23	16,000		10,000	15,000	(36,500)
13 Building Permit Fees	32			(7,804)	(16,157)	(25,093)
14 Maple Ave/Hwy 14 Intersection Signalization	28				(146,250)	
15 Rainwater Management	28				50,000	
16 Street Light Installation Program	29					12,000
* 17 Seniors/Youth Centre	25 - 29	50,000	50,000	50,000	50,000	50,000
* 18 DCC Road Reserve	23	323,925	335,921	352,717	370,353	357,967
19 Community Grants	13	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20 Council Contingency	11		150	303	459	619
21 Disposal of Assets	30	(35,000)				
22 Transfer into Fire Equipment Reserve	22	35,000				
23 Conference Centre Bookings	20	15,750		59,250		
24 Parks Enhancement Program	27			(20,000)		
24 Offset for changes that have no tax impact		(373,925)	(385,921)	(402,717)	(420,353)	(407,967)
25 Transfers from unallocated surplus	9, 10	(106,035)	(102,937)	(102,937)	50,000	50,000
26 Interest income	31	22,000	22,440	22,889	23,346	23,812
27 Interest income	31	(27,500)	(28,050)	(28,611)	(29,184)	(29,768)
28 SRTA	13	3,000	3,000	3,000	3,000	3,000
29 Historical Society	13	808	808	808	808	808
30 Penny Payroll	25	438				
31 Transfer into SPA Reserve	22				235	486
32 Contractor/Approving Officer	19		72,000	72,000	72,000	72,000
33 Sooke Region Community Health Initiative		17,500	17,500	17,500	17,500	17,500
34 Mayor's Advisory Panels		(7,500)	(7,650)	(7,803)	(7,959)	(8,118)

Amended Property Tax		6,183,335	6,330,445	6,445,137	6,786,044	6,982,603
% increase per Proposed Five Year Financial Plan		2.00%	4.21%	4.95%	4.85%	3.33%
Amended % increase		0.21%	2.38%	1.81%	5.29%	2.90%

**District of Sooke  
Financial Plan 2014 - 2018  
Consolidated - Summary**

	2014	2015	2016	2017	2018
<b>Expenditures (function)</b>					
General Government	2,329,546	2,350,056	2,459,465	2,515,258	2,525,203
Protective services	2,978,023	3,075,347	3,163,284	3,224,719	3,287,128
Engineering	2,722,620	2,779,414	2,844,925	2,900,893	2,956,721
Development Services	798,845	834,138	657,940	622,255	623,859
Sewer operations	2,169,289	2,252,331	2,213,374	2,190,535	2,177,465
Sewer debt	685,359	685,359	685,359	685,359	685,359
Recreation/Culture	433,930	442,608	451,460	460,490	469,699
Debt Servicing	140,135	137,359	136,037	134,715	48,615
Total operating expenditures	<u>12,257,748</u>	<u>12,556,613</u>	<u>12,611,844</u>	<u>12,734,222</u>	<u>12,774,049</u>
Capital expenditures	4,450,860	1,689,036	2,619,655	753,420	940,000
Total proceeds that must be transferred to reserves	798,390	828,258	856,394	871,830	905,098
Transfer to reserves	356,376	311,939	332,338	347,979	443,245
<b>Total expenditures</b>	<b><u>17,863,373</u></b>	<b><u>15,385,846</u></b>	<b><u>16,420,232</u></b>	<b><u>14,707,451</u></b>	<b><u>15,062,392</u></b>
<b>Revenues (source)</b>					
Net taxes available for municipal purposes	336,920	343,658	350,531	357,542	364,693
Sales and user fees	110,683	77,097	78,416	79,885	81,383
Government transfers and grants	619,871	719,269	725,715	732,289	738,995
Investment income	80,000	81,600	83,232	84,897	86,595
Penalties and fines	194,146	198,029	201,990	206,030	210,150
Licenses and permits	421,549	429,980	446,383	463,508	481,391
Lease and rental	57,166	57,866	58,580	59,308	60,051
Donations and contributions	-	-	-	-	-
Sewer operating revenue	2,396,992	2,470,881	2,422,589	2,390,226	2,367,442
Developer cost charges	210,000	224,700	235,935	247,732	260,118
Casino revenue sharing	270,504	275,914	281,432	287,061	292,802
	<u>4,697,832</u>	<u>4,878,996</u>	<u>4,884,803</u>	<u>4,908,477</u>	<u>4,943,620</u>
Transfers from Reserves					
For Operations	67,204	5,000	-	22,000	-
For Capital	3,934,443	1,397,637	2,264,105	339,120	496,000
	<u>4,001,647</u>	<u>1,402,637</u>	<u>2,264,105</u>	<u>361,120</u>	<u>496,000</u>
Transfers from unallocated surplus	156,035	152,937	152,937	-	-
Transfer from unallocated surplus	130,336	132,943	135,602	63,409	-
	<u>286,371</u>	<u>285,880</u>	<u>288,539</u>	<u>63,409</u>	<u>-</u>
Tax revenue from Non-market Change	89,215	160,000	160,000	160,000	160,000
Transfer from allocated surplus	255,081	-	-	-	-
Offset for amortization	2,439,108	2,487,890	2,537,648	2,588,401	2,640,169
Total Revenues without Taxes	<u>11,769,254</u>	<u>9,215,402</u>	<u>10,135,095</u>	<u>8,081,407</u>	<u>8,239,789</u>
<b>Total Revenues</b>	<b><u>17,863,373</u></b>	<b><u>15,385,846</u></b>	<b><u>16,420,232</u></b>	<b><u>14,707,451</u></b>	<b><u>15,062,392</u></b>
Property Taxes	6,094,120	6,170,445	6,285,137	6,626,044	6,822,603
% increase in property taxes	0.21%	2.38%	1.81%	5.29%	2.90%
Total Property Taxes (including Non-market change)	<u>\$6,183,335</u>	<u>\$6,330,445</u>	<u>\$6,445,137</u>	<u>\$6,786,044</u>	<u>\$6,982,603</u>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund - Summary**

	2014	2015	2016	2017	2018
<b>Expenditures (function)</b>					
General Government	2,329,546	2,350,056	2,459,465	2,515,258	2,525,203
Protective services	2,978,023	3,075,347	3,163,284	3,224,719	3,287,128
Engineering	2,722,620	2,779,414	2,844,925	2,900,893	2,956,721
Development Services	798,845	834,138	657,940	622,255	623,859
Sewer operations					
Sewer debt					
Recreation/Culture	433,930	442,608	451,460	460,490	469,699
Debt Servicing	140,135	137,359	136,037	134,715	48,615
Total operating expenditures	<u>9,403,100</u>	<u>9,618,923</u>	<u>9,713,111</u>	<u>9,858,328</u>	<u>9,911,225</u>
Capital expenditures	4,450,860	1,689,036	2,619,655	753,420	940,000
Total proceeds that must be transferred to reserves	798,390	828,258	856,394	871,830	905,098
Transfer to reserves	356,376	311,939	332,338	347,979	443,245
<b>Total expenditures</b>	<b><u>\$15,008,725</u></b>	<b><u>\$12,448,156</u></b>	<b><u>\$13,521,498</u></b>	<b><u>\$11,831,557</u></b>	<b><u>\$12,199,568</u></b>
<b>Revenues (source)</b>					
Net taxes available for municipal purposes	336,920	343,658	350,531	357,542	364,693
Sales and user fees	110,683	77,097	78,416	79,885	81,383
Government transfers and grants	619,871	719,269	725,715	732,289	738,995
Investment income	80,000	81,600	83,232	84,897	86,595
Penalties and fines	194,146	198,029	201,990	206,030	210,150
Licenses and permits	421,549	429,980	446,383	463,508	481,391
Lease and rental	57,166	57,866	58,580	59,308	60,051
Donations and contributions	-	-	-	-	-
Sewer operating revenue					
Developer cost charges	210,000	224,700	235,935	247,732	260,118
Casino revenue sharing	270,504	275,914	281,432	287,061	292,802
	<u>2,300,840</u>	<u>2,408,114</u>	<u>2,462,215</u>	<u>2,518,252</u>	<u>2,576,178</u>
Transfers from Reserves					
For Operations	67,204	5,000	-	22,000	-
For Capital	3,934,443	1,397,637	2,264,105	339,120	496,000
	<u>4,001,647</u>	<u>1,402,637</u>	<u>2,264,105</u>	<u>361,120</u>	<u>496,000</u>
Transfers from unallocated surplus	156,035	152,937	152,937	-	-
Transfer from unallocated surplus (Sewer Deficit Repayment)	130,336	132,943	135,602	63,409	-
	<u>286,371</u>	<u>285,880</u>	<u>288,539</u>	<u>63,409</u>	<u>-</u>
Tax revenue from Non-market Change	100,000	160,000	160,000	160,000	160,000
Transfer from allocated surplus	255,081	-	-	-	-
Offset for amortization	1,981,452	2,021,081	2,061,503	2,102,733	2,144,787
Total Revenues without Taxes	<u>8,925,391</u>	<u>6,277,711</u>	<u>7,236,361</u>	<u>5,205,513</u>	<u>5,376,965</u>
<b>Total Revenues</b>	<b><u>15,008,725</u></b>	<b><u>12,448,156</u></b>	<b><u>13,521,498</u></b>	<b><u>11,831,557</u></b>	<b><u>12,199,568</u></b>
Property Taxes	6,083,335	6,170,445	6,285,137	6,626,044	6,822,602
% increase in property taxes	0.21%	2.38%	1.81%	5.29%	2.90%
Total Property Taxes (including Non-market Change)	\$6,183,335	\$6,330,445	\$6,445,137	\$6,786,044	\$6,982,602

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

	Account	2014	2015	2016	2017	2018
<b>General Government Services</b>						
<b>Council</b>						
Remuneration	10-21100-120-2	81,280	81,280	81,280	81,280	81,280
Benefits	10-21100-119-2	1,499	1,529	1,559	1,590	1,622
Travel/conferences/education	10-21100-540-2	27,050	27,591	28,143	28,706	29,280
Volunteer recognition - o/s services	10-21100-690-2	2,500	2,500	2,500	2,500	2,500
Contingency	10-21100-910-2	55,000	57,150	55,303	55,459	55,618
<b>Total Council</b>		<b>167,329</b>	<b>170,050</b>	<b>168,785</b>	<b>169,535</b>	<b>170,300</b>
<b>Corporate Services</b>						
Salaries	10-21210-120-2	356,246	364,098	384,580	392,272	400,117
Benefits	10-21210-129-2	59,927	60,198	62,638	78,967	80,155
Specialty office supplies	10-21210-230-2	1,500	1,530	1,561	1,592	1,624
Hospitality and meals	10-21210-290-2	1,987	2,027	2,067	2,109	2,151
Travel	10-21210-510-2	1,040	1,061	1,082	1,104	1,126
Professional Development	10-21210-540-2	11,340	11,567	11,798	12,034	12,275
Memberships	10-21210-550-2	1,430	1,459	1,488	1,518	1,548
Legislative Dues/Subscriptions	10-21210-560-2	1,000	1,020	1,040	1,061	1,082
Advertising/Communications	10-21210-610-2	37,000	37,740	38,495	39,265	40,050
Contingency	10-21210-910-2	2,040	2,081	2,122	2,165	2,208
<b>Total Corporate Services</b>		<b>473,511</b>	<b>482,780</b>	<b>506,872</b>	<b>532,085</b>	<b>542,336</b>
<b>Finance and Information Technology</b>						
Salaries	10-21220-120-2	473,352	478,919	519,597	529,989	540,589
Benefits	10-21220-129-2	117,950	117,797	123,134	126,092	128,023
Subscriptions	10-21220-230-2	312	318	325	331	338
Travel	10-21220-510-2	1,040	1,061	1,082	1,104	1,126
Professional Development	10-21220-540-2	14,280	14,566	14,857	15,154	15,457
Memberships	10-21220-550-2	3,389	3,457	3,526	3,596	3,668
Cash Over/Short	10-21220-610-2	26	27	27	28	28
Tax adjustments	10-21220-899-2	520	531	541	552	563
Banking	10-21221-240-2	2,252	2,298	2,343	2,390	2,438
Property Tax Interest Expense (prepayment)	10-21230-240-2	2,650	2,703	2,757	2,812	2,868
Tax forms and supplies	10-21231-230-2	7,283	7,428	7,577	7,729	7,883
Property Tax Stabilization contingency	10-21231-890-2	18,727	19,102	19,484	19,873	20,271
<b>Total Finance and Information Technology</b>		<b>641,782</b>	<b>648,205</b>	<b>695,251</b>	<b>709,650</b>	<b>723,253</b>

<b>General Government Services</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Account</b>					
<b>Common Services - Vehicle Fleet</b>						
Fuel - Gas/Diesel (Highlander)	10-21241-250-2	1,665	1,698	1,732	1,767	1,802
Repairs and Maintenance (Highlander)	10-21241-660-2	408	416	424	433	442
Fuel - Gas/Diesel (Nissan)	10-21242-250-2	1,224	1,224	1,224	1,224	1,224
Repairs and Maintenance (Nissan)	10-21242-660-2	400	408	416	424	433
Fuel - Gas/Diesel (GMC)	10-21243-250-2	510	520	531	541	552
Repairs and Maintenance (GMC)	10-21243-660-2	208	212	216	221	225
Vehicle Insurance (Highlander)	10-22210-570-2	999	1,019	1,039	1,060	1,081
Vehicle Insurance (GMC & Chevrolet trucks)	10-23220-570-2	1,550	1,581	1,613	1,645	1,678
Vehicle Maintenance (GMC & Chevrolet trucks)	10-23220-650-2	2,550	2,601	2,653	2,706	2,760
<b>Total Common Services - Vehicles</b>		<b>9,514</b>	<b>9,679</b>	<b>9,849</b>	<b>10,021</b>	<b>10,197</b>
<b>Common services - Office</b>						
Interest on Refundable Deposits	10-21241-240-2	500	510	520	531	541
Telephone	10-21251-450-2	23,721	24,196	24,679	25,173	25,677
Copy/service charges	10-21252-240-2	8,078	8,239	8,404	8,572	8,744
Equipment lease/rental	10-21252-310-2	15,020	17,520	17,520	17,520	17,520
Freight/courier	10-21253-470-2	1,656	1,689	1,723	1,758	1,793
Postage	10-21253-480-2	5,520	5,631	5,743	5,858	5,975
Office supplies	10-21254-230-2	18,746	19,121	19,503	19,893	20,291
Subscriptions and Memberships	10-21254-560-2	8,885	9,063	9,244	9,429	9,617
Records management	10-21256-240-2	18,120	18,482	18,852	19,229	19,614
Off site storage	10-21256-350-2	-	-	-	-	-
Occupational Health and Safety	10-21256-500-2	1,040	1,061	1,082	1,104	1,126
Software Licensing	10-21257-650-2	61,250	59,250	102,410	63,176	60,699
Staff IT Software Training		3,750	3,750	3,750	3,750	3,750
IT Consulting/Back-up		15,000	9,500	9,500	9,500	9,500
LAN/PC's/Networking/Internet	10-21257-690-2	15,525	15,836	16,152	16,475	16,805
<b>Total Common Services - Office</b>		<b>196,812</b>	<b>193,848</b>	<b>239,084</b>	<b>201,968</b>	<b>201,652</b>
<b>Common services - Building</b>						
Natural Gas	10-21258-460-2	14,424	14,713	15,007	15,307	15,613
Water	10-21258-410-2	3,091	3,153	3,216	3,280	3,346
Electricity	10-21258-420-2	35,700	36,414	37,142	37,885	38,643
Waste removal	10-21258-430-2	6,624	6,757	6,892	7,030	7,170
Hazardous material disposal container	10-21258-470-2	500	500	500	500	500

	Account	2014	2015	2016	2017	2018
<b>General Government Services</b>						
Common services - Building maintenance						
Operating supplies	10-21259-210-2	4,426	4,514	4,605	4,697	4,791
Contracted maintenance	10-21259-650-2	45,900	46,818	47,754	48,709	49,684
Other outside services	10-21259-690-2	5,202	5,306	5,412	5,520	5,631
<b>Total Common Services - Building</b>		<b>115,867</b>	<b>118,175</b>	<b>120,528</b>	<b>122,929</b>	<b>125,377</b>
<b>Total Common Services</b>		<b>322,193</b>	<b>321,702</b>	<b>369,461</b>	<b>334,918</b>	<b>337,226</b>
<b>Special services</b>						
Recruitment costs - travel	10-21261-510-2	1,561	1,592	1,624	1,656	1,689
Recruitment costs - advertising	10-21261-610-2	1,873	1,910	1,948	1,987	2,027
Recruitment - contracted service	10-21261-890-2	-	-	-	-	-
Legal	10-21271-810-2	91,800	93,636	95,509	97,419	99,367
Audit	10-21272-820-2	27,050	27,591	28,143	28,706	29,280
Insurance premium	10-21273-570-2	89,648	89,978	90,315	90,659	90,659
Insurance contingency	10-21273-690-2	15,000	15,300	15,606	15,918	16,236
Insurance claims	10-21274-690-2	15,000	15,300	15,606	15,918	16,236
Labour relations - consulting	10-21275-890-2	10,000	-	-	-	-
Communities in Bloom	10-27512-680-2	3,000	3,060	3,121	3,184	3,247
Elections	10-21930-690-2	25,000	-	-	25,000	-
Public and government relations	10-21940-690-2	6,763	6,898	7,036	7,177	7,320
Contingency (staffing coverage)		3,060	3,121	3,184	3,247	3,312
Canada Day Fireworks	10-21952-690-2	2,601	2,653	2,706	2,760	2,815
<b>Total Special Services</b>		<b>292,356</b>	<b>261,040</b>	<b>264,798</b>	<b>293,631</b>	<b>272,191</b>
<b>Grants</b>						
<b>Service Agreements</b>						
Sooke Region Community Health Initiative	10-27500-680-2	17,500	17,500	17,500	17,500	17,500
Sooke Community Association	10-26910-680-2	28,000	28,000	28,000	28,000	28,000
Chamber of Commerce	10-26910-680-2	28,150	28,150	28,150	28,150	28,150
Sooke Region Tourism Association	10-27545-680-2	23,000	23,000	23,000	23,000	23,000
Visitor Information Centre	10-26990-680-2	20,808	20,808	20,808	20,808	20,808
Community Sports Event/Triathlon	10-26995-680-2	-	-	-	-	-
<b>Annual Grant</b>						
Annual Grants		60,662	63,779	66,957	70,199	71,703
<b>Bi-annual Grants</b>						
Community Grants	10-21950-690-2	65,000	65,000	65,000	65,000	65,000
<b>Total Grants</b>		<b>243,120</b>	<b>246,237</b>	<b>249,415</b>	<b>252,657</b>	<b>254,161</b>

	Account	2014	2015	2016	2017	2018
<b>General Government Services</b>						
<b>Economic Development</b>						
Mayor's Advisory Panels - Specialty supplies	10-26510-230-2	500	510	520	531	541
Mayor's Advisory Panels	-	-	-	-	-	-
Memberships (Economic Development)	10-26910-550-2	510	520	531	541	552
Sooke Program of the Arts (SPA)	10-27241-210-2	-	-	-	-	-
EDC work plan	10-26910-690-2	-	-	-	-	-
<b>Total Economic Development</b>		<b>1,010</b>	<b>1,030</b>	<b>1,051</b>	<b>1,072</b>	<b>1,093</b>
<b>Plans</b>						
Strategic Plan	10-21210-870-2	-	13,000	-	-	-
Long-term Plans		50,000	65,000	60,000	75,000	75,000
<b>Total Plans</b>		<b>50,000</b>	<b>78,000</b>	<b>60,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Subtotal before amortization</b>		<b>2,191,300</b>	<b>2,209,044</b>	<b>2,315,633</b>	<b>2,368,549</b>	<b>2,375,560</b>
<b>Amortization - General Government</b>		138,247	141,012	143,832	146,709	149,643
<b>Total General Government</b>		<b>\$ 2,329,546</b>	<b>\$ 2,350,056</b>	<b>\$ 2,459,465</b>	<b>\$ 2,515,258</b>	<b>\$ 2,525,203</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

	2014	2015	2016	2017	2018
<b>Protective Services</b>					
<b>Policing</b>					
Contract with RCMP	1,572,633	1,619,085	1,651,467	1,684,496	1,718,186
Regional Crime Unit	43,009	43,869	44,747	45,641	46,554
Integrated Mobile Crisis Response Team	5,679	5,792	5,908	6,026	6,147
RCMP Victim Services	8,832	9,009	9,189	9,373	9,560
Integrated Domestic Violence Unit	8,428	8,597	8,769	8,944	9,123
Mobile Youth Services Team	2,368	2,415	2,464	2,513	2,563
Crime Stoppers Funding	3,074	3,135	3,198	3,262	3,327
CR Action Team	1,282	1,307	1,334	1,360	1,387
Source Information	2,081	2,122	2,165	2,208	2,252
Community Liaison Officer	4,245	4,330	4,416	4,505	4,595
Community Policing	-	-	-	-	-
<b>Total Policing</b>	<b>1,651,630</b>	<b>1,699,662</b>	<b>1,733,655</b>	<b>1,768,328</b>	<b>1,803,695</b>
<b>Emergency Program</b>					
Supplies	5,100	5,202	5,306	5,412	5,520
Office supplies	1,656	1,689	1,723	1,758	1,793
EOC radio operations	1,656	1,689	1,723	1,758	1,793
Emergency Program Vehicle	1,500	1,530	1,561	1,592	1,624
Communications	1,214	1,238	1,263	1,288	1,314
Professional Development	4,000	4,080	4,162	4,245	4,330
ESS - Training	2,000	2,040	2,081	2,122	2,165
Emergency planning - outside services (ESS Director)	2,208	2,252	2,297	2,343	2,390
<b>Total Emergency Program</b>	<b>19,335</b>	<b>19,721</b>	<b>20,116</b>	<b>20,518</b>	<b>20,928</b>
<b>Fire Department Administration</b>					
Salaries	496,180	516,125	544,147	554,830	565,727
Benefits	143,186	143,663	143,874	145,311	146,522
Operating supplies	4,416	4,505	4,595	4,687	4,781
Office supplies	3,699	3,773	3,848	3,925	4,004
Office equipment leases	2,802	2,858	2,915	2,973	3,033
Professional Development	30,600	31,212	31,836	32,473	33,122
Memberships	1,165	1,188	1,212	1,236	1,261
Subscriptions	2,081	2,122	2,165	2,208	2,252



	2014	2015	2016	2017	2018
<b>Protective Services</b>					
Hospitality - operating supplies	2,760	2,815	2,872	2,929	2,988
Insurance premiums	22,500	22,950	23,409	23,877	24,355
Annual dinner	9,500	9,500	9,500	9,500	9,500
<b>Total Administration</b>	<b>718,888</b>	<b>740,711</b>	<b>770,373</b>	<b>783,950</b>	<b>797,544</b>
<b>Volunteer Firefighters</b>					
Duty officer remuneration	25,282	25,787	26,303	26,829	27,366
First response duty remuneration	25,282	25,787	26,303	26,829	27,366
Relief worker wages/remuneration	30,000	45,918	58,418	59,586	60,778
Relief Workers Benefits	675	689	702	717	731
Honorarium	25,000	25,500	26,010	26,530	27,061
Allowance - contract payment	37,038	37,779	38,535	39,305	40,091
WCB Benefits	441	450	459	468	477
Medical testing	3,264	3,329	3,396	3,464	3,533
Recruitment	1,020	1,040	1,061	1,082	1,104
Uniforms and operating supplies	10,200	10,404	10,612	10,824	11,041
<b>Total Volunteer Firefighters</b>	<b>158,202</b>	<b>176,684</b>	<b>191,799</b>	<b>195,635</b>	<b>199,548</b>
<b>Telecommunications</b>					
CREST	45,145	46,048	46,969	47,908	48,866
Telephone and Data services	10,854	11,072	11,293	11,519	11,749
Repairs/maintenance/replacement	2,746	2,801	2,857	2,914	2,972
<b>Total Telecommunications</b>	<b>58,745</b>	<b>59,920</b>	<b>61,118</b>	<b>62,340</b>	<b>63,587</b>
<b>Community Education</b>					
Operating supplies	4,658	4,752	4,847	4,943	5,042
<b>Total Community Education</b>	<b>4,658</b>	<b>4,752</b>	<b>4,847</b>	<b>4,943</b>	<b>5,042</b>
<b>Inspections</b>					
Operating supplies	2,165	2,208	2,252	2,297	2,343
<b>Total Inspections</b>	<b>2,165</b>	<b>2,208</b>	<b>2,252</b>	<b>2,297</b>	<b>2,343</b>
<b>Training</b>					
Operating supplies	2,815	2,872	2,929	2,988	3,047
Professional Development	-	-	-	-	-
Audio visual repair and replacement	1,104	1,126	1,148	1,171	1,195
<b>Total Training</b>	<b>3,919</b>	<b>3,998</b>	<b>4,078</b>	<b>4,159</b>	<b>4,242</b>

<b>Protective Services</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Vehicle maintenance</b>					
Wages	4,162	4,245	4,330	4,416	4,505
Benefits	552	564	575	586	598
Fuel	18,217	18,582	18,953	19,332	19,719
Repairs and replacement	12,485	12,734	12,989	13,249	13,514
Other outside services	8,205	8,369	8,536	8,707	8,881
<b>Total Vehicle Maintenance</b>	<b>43,621</b>	<b>44,493</b>	<b>45,383</b>	<b>46,291</b>	<b>47,217</b>
<b>Equipment maintenance</b>					
Operation and Maintenance	29,387	29,975	30,574	31,186	31,810
Other outside services	2,815	2,872	2,929	2,988	3,047
<b>Total Equipment Maintenance</b>	<b>32,202</b>	<b>32,847</b>	<b>33,503</b>	<b>34,174</b>	<b>34,857</b>
<b>Other</b>					
Turnout gear operating supplies	6,630	6,763	6,898	7,036	7,177
Medical supplies	6,406	6,534	6,665	6,798	6,934
East Sooke Fire Contract	32,550	33,201	33,865	34,542	35,233
<b>Total - Other</b>	<b>45,586</b>	<b>46,498</b>	<b>47,428</b>	<b>48,376</b>	<b>49,344</b>
<b>Total Fire Department</b>	<b>1,067,987</b>	<b>1,112,110</b>	<b>1,160,782</b>	<b>1,182,166</b>	<b>1,203,724</b>
<b>Subtotal before amortization</b>	<b>2,738,951</b>	<b>2,831,493</b>	<b>2,914,552</b>	<b>2,971,013</b>	<b>3,028,348</b>
<b>Amortization - Protective Services</b>	239,073	243,854	248,731	253,706	258,780
<b>Total Protective Services</b>	<b>2,978,023</b>	<b>3,075,347</b>	<b>3,163,284</b>	<b>3,224,719</b>	<b>3,287,128</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

	2014	2015	2016	2017	2018
<b>Engineering Services</b>					
<b>Engineering Operations</b>					
Salaries	391,854	397,392	413,039	421,300	429,726
Benefits	85,178	93,944	99,540	101,861	103,405
Specialty office supplies	1,040	1,061	1,082	1,104	1,126
Travel	1,040	1,061	1,082	1,104	1,126
Professional Development	8,360	8,527	8,698	8,872	9,049
Memberships	1,375	1,403	1,431	1,459	1,488
Contractor/Approving Officer	72,000	72,000	72,000	72,000	72,000
Consulting	10,200	10,404	10,612	10,824	11,041
<b>Total Engineering Operations</b>	<b>571,048</b>	<b>585,792</b>	<b>607,485</b>	<b>618,525</b>	<b>628,961</b>
<b>Building Inspection</b>					
Salaries	183,233	186,898	190,635	194,448	198,337
Benefits	47,885	47,861	48,763	49,918	50,661
Specialty office supplies	2,652	2,705	2,759	2,814	2,871
Professional Development	4,100	4,182	4,266	4,351	4,438
Travel	1,040	1,061	1,082	1,104	1,126
Memberships	1,060	1,081	1,103	1,125	1,147
Vehicle insurance	800	816	832	849	866
<b>Total Building Inspection</b>	<b>240,770</b>	<b>244,604</b>	<b>249,441</b>	<b>254,609</b>	<b>259,446</b>
<b>Contract Services</b>					
Road Maintenance Contract	232,020	236,660	241,394	246,221	251,146
Traffic Control Devices	3,600	3,672	3,745	3,820	3,897
Storm water quality control (CRD)	42,147	42,990	43,850	44,727	45,621
Drainage and Stormwater	52,020	53,060	54,122	55,204	56,308
Nott's Brook Hydrometric Maintenance	-	-	-	-	-
Public Works Yard Maintenance	5,202	5,306	5,412	5,520	5,631
<b>Total Contract Services</b>	<b>334,989</b>	<b>341,689</b>	<b>348,523</b>	<b>355,493</b>	<b>362,603</b>

	2014	2015	2016	2017	2018
<b>Engineering Services</b>					
<b>Street lighting and Traffic control</b>					
Street lighting electricity - BC Hydro	57,222	58,366	59,534	60,724	61,939
Street lighting electricity - District	15,606	15,918	16,236	16,561	16,892
Street lighting contracted maintenance - District	6,242	6,367	6,495	6,624	6,757
Traffic lights electricity	3,570	3,641	3,714	3,789	3,864
Crossing guards	15,759	16,074	16,396	16,724	17,058
<b>Total Street lighting and Traffic control</b>	<b>98,399</b>	<b>100,367</b>	<b>102,375</b>	<b>104,422</b>	<b>106,511</b>
<b>Subtotal before amortization</b>	<b>1,245,207</b>	<b>1,272,452</b>	<b>1,307,823</b>	<b>1,333,049</b>	<b>1,357,521</b>
<b>Amortization</b>					
Amortization - Engineering Services	1,375,618	1,403,130	1,431,193	1,459,817	1,489,013
Amortization - Storm Sewer	101,796	103,832	105,909	108,027	110,187
<b>Total Amortization</b>	<b>1,477,414</b>	<b>1,506,962</b>	<b>1,537,101</b>	<b>1,567,843</b>	<b>1,599,200</b>
<b>Total Engineering Services</b>	<b>2,722,620</b>	<b>2,779,414</b>	<b>2,844,925</b>	<b>2,900,893</b>	<b>2,956,721</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

	2014	2015	2016	2017	2018
<b>Development Services</b>					
<b>Planning Operations</b>					
Salaries	265,362	302,370	308,418	314,586	320,878
Benefits	70,171	70,747	72,061	74,958	76,026
Specialty office supplies	2,081	2,122	2,165	2,208	2,252
Travel	1,061	1,082	1,104	1,126	1,149
Professional Development	6,600	6,732	6,867	7,004	7,144
Memberships	1,500	1,530	1,561	1,592	1,624
Special Projects	-	-	-	-	-
<b>Total Planning Operations</b>	<b>346,775</b>	<b>384,584</b>	<b>392,175</b>	<b>401,474</b>	<b>409,073</b>
<b>Geographic Services</b>					
Salaries	144,755	147,650	150,603	153,615	156,688
Benefits	35,405	35,361	36,018	36,874	37,413
Specialty Office Supplies	2,000	2,040	2,081	2,122	2,165
Travel	1,040	1,061	1,082	1,104	1,126
Professional Development	3,570	3,641	3,714	3,789	3,864
Consulting	2,040	12,081	2,081	12,122	2,165
<b>Total Geographic Services</b>	<b>188,811</b>	<b>201,834</b>	<b>195,580</b>	<b>209,627</b>	<b>203,421</b>
<b>Other outside services</b>					
Board of Variance	510	520	531	541	541
<b>Total - Other outside services</b>	<b>510</b>	<b>520</b>	<b>531</b>	<b>541</b>	<b>541</b>
<b>Economic Development</b>					
Conference Centre Bookings	252,750	237,000	59,251	-	-
Conference Hosting	10,000	10,200	10,404	10,612	10,824
<b>Total Economic Development</b>	<b>262,750</b>	<b>247,200</b>	<b>69,655</b>	<b>10,612</b>	<b>10,824</b>
<b>Subtotal before amortization</b>	<b>798,845</b>	<b>834,138</b>	<b>657,940</b>	<b>622,255</b>	<b>623,859</b>
<b>Total Development Services</b>	<b>798,845</b>	<b>834,138</b>	<b>657,940</b>	<b>622,255</b>	<b>623,859</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

<b>Recreation and Cultural Services</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Community Spaces</b>					
Public Space maintenance	184,360	188,047	191,808	195,644	199,557
Hazardous Tree Maintenance	11,000	11,220	11,444	11,673	11,907
Parks and Trail Maintenance	-	-	-	-	-
Community Clean Up	35,620	36,332	37,059	37,800	38,556
Seasonal Adornment	510	520	531	541	552
Harbourway Walkway License	450	459	468	478	487
<b>Total - Community Spaces</b>	<b>231,940</b>	<b>236,579</b>	<b>241,310</b>	<b>246,137</b>	<b>251,059</b>
<b>Community Services</b>					
Animal Control	75,271	76,776	78,312	79,878	81,476
Age friendly grant					
Library services					
<b>Total - Community Services</b>	<b>75,271</b>	<b>76,776</b>	<b>78,312</b>	<b>79,878</b>	<b>81,476</b>
<b>Sub-total before amortization</b>	<b>307,211</b>	<b>313,355</b>	<b>319,622</b>	<b>326,015</b>	<b>332,535</b>
<b>Amortization</b>					
Amortization - Recreation and Culture	126,719	129,253	131,838	134,475	137,164
<b>Total - Amortization</b>	<b>126,719</b>	<b>129,253</b>	<b>131,838</b>	<b>134,475</b>	<b>137,164</b>
<b>Total Recreation and Cultural Services</b>	<b>433,930</b>	<b>442,608</b>	<b>451,460</b>	<b>460,490</b>	<b>469,699</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

<b>Fiscal Services</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Debt servicing</b>					
Annual lease payments	5,420	2,644	1,322		
Annual payment - Fire bylaw #91	86,100	86,100	86,100	86,100	
Annual payment - Fire bylaw #242 (Ladder Truck) - principal	20,723	20,723	20,723	20,723	20,723
Annual payment - Fire bylaw #242 (Ladder Truck) - interest	27,892	27,892	27,892	27,892	27,892
<b>Total Debt Servicing</b>	<b>140,135</b>	<b>137,359</b>	<b>136,037</b>	<b>134,715</b>	<b>48,615</b>
<b>Transfers to own reserve funds</b>					
Fire Equipment Reserve Fund	145,000	100,000	100,000	100,000	100,000
Land Reserve (Non Park)	-	-	-	-	-
SPA Reserve	9,180	7,500	7,650	8,037	8,444
Capital Works Reserve (GST)	60,000	60,000	60,000	60,000	60,000
Emergency Road Repair/Snow Removal	-	-	-	-	-
Capital Improvement Financing Reserve	12,000	12,000	12,000	12,000	12,000
Community Amenities Reserve	-	-	-	-	-
Building Maintenance Fund	-	-	-	-	86,100
Capital Asset Replacement Reserve (Minimum per Bylaw)	12,196	12,439	12,688	12,942	13,201
Capital Asset Replacement Reserve (Recommended additional)	118,000	120,000	140,000	155,000	163,500
<b>Total Transfers to reserves</b>	<b>356,376</b>	<b>311,939</b>	<b>332,338</b>	<b>347,979</b>	<b>443,245</b>
<b>Proceeds received that must be transferred to reserves</b>					
Parks Reserve	-	-	-	-	-
Casino Reserve	270,504	275,914	281,432	287,061	292,802
DCC Road Reserve	210,000	224,700	235,935	247,732	260,118
DCC Wastewater Reserve	-	-	-	-	-
Gas Tax - New Deal Reserve	312,886	319,144	325,527	332,037	338,678
Unappropriated Surplus Reserve	5,000	8,500	13,500	5,000	13,500
Revenue smoothing reserve	-	-	-	-	-
<b>Total Proceeds received that must be transferred to reserves</b>	<b>798,390</b>	<b>828,258</b>	<b>856,394</b>	<b>871,830</b>	<b>905,098</b>
<b>Capital Fund</b>	<b>4,450,860</b>	<b>1,689,036</b>	<b>2,619,655</b>	<b>753,420</b>	<b>940,000</b>
<b>Total Fiscal Services</b>	<b>5,745,761</b>	<b>2,966,592</b>	<b>3,944,424</b>	<b>2,107,944</b>	<b>2,336,958</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

	2014	2015	2016	2017	2018
<b>Capital</b>					
<b>Revenues</b>					
<b>Transferred in from Reserves</b>					
Fire Equipment Reserve	93,473	47,648	25,000	75,000	21,000
Parks Reserve	-	-	-	-	-
Casino Reserve Fund	567,320	454,673	239,250	90,000	170,000
SPA Reserve	10,000	10,000	10,000	10,000	10,000
Capital Works Reserve (GST)	127,641	71,646	50,000	-	100,000
DCC Road Reserve	1,578,364	707,578	1,307,127	108,029	-
DCC Wastewater Reserve	-	-	-	-	-
Community Works Reserve (Gas Tax)	1,119,252	-	526,637	-	-
Grants	280,000	-	-	-	-
Emergency Snow Reserve	-	-	-	-	-
Land Sale Reserve	110,216	1,091	1,091	1,091	-
Asset Replacement Reserve	38,177	100,000	100,000	50,000	150,000
Building Maintenance Reserve	-	-	-	-	40,000
Capital Improvement Financing Reserve	10,000	5,000	5,000	5,000	5,000
<b>Total transferred from reserves</b>	<b>3,934,443</b>	<b>1,397,637</b>	<b>2,264,105</b>	<b>339,120</b>	<b>496,000</b>
<b>Other</b>					
Transfer from Unappropriated General Operating Surplus	-	-	-	-	-
Transfer from Appropriated General Operating Surplus	255,081	-	-	-	-
Taxation - Transfer from General Operating	261,336	291,400	355,550	414,300	444,000
<b>Total other revenue</b>	<b>516,417</b>	<b>291,400</b>	<b>355,550</b>	<b>414,300</b>	<b>444,000</b>
<b>Total Revenue</b>	<b>4,450,860</b>	<b>1,689,037</b>	<b>2,619,655</b>	<b>753,420</b>	<b>940,000</b>
<b>Expenditures</b>					
Council	10,000	10,000	10,000	10,000	10,000
Corporate Services	-	-	-	-	-
Finance and Information Technology	62,913	30,400	20,800	30,300	40,000
Buildings	50,000	50,000	50,000	50,000	90,000
Public Works Yard	-	-	-	-	-
Building and Bylaw	-	-	-	-	-
Fire Department	93,473	47,648	25,000	75,000	21,000
Engineering	4,134,474	1,450,988	2,413,855	488,120	679,000
Community Park	100,000	100,000	100,000	100,000	100,000
<b>Total expenditures</b>	<b>4,450,860</b>	<b>1,689,036</b>	<b>2,619,655</b>	<b>753,420</b>	<b>940,000</b>



District of Sooke  
Financial Plan 2014 - 2018  
2014 Capital Plan

Department/Council	Project Name	2014	Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Funding Sources				Other Grants
									Capital Asset Replacement	Capital Improvement Financing	SPA Reserve	Land Sale	
Department Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	10,000	-	-
		10,000	-	-	-	-	-	-	-	-	10,000	-	-
Corporate Services	Computer Equipment Replacement Plan Business License Module Upgrade Penney Payroll System Electronic Purchase Orders FOB Administration Asset Management Software	24,600	24,600	-	-	-	-	-	-	-	-	-	-
		15,000	15,000	-	-	-	-	-	-	-	-	-	-
		438	438	-	-	-	-	-	-	-	-	-	-
		6,650	6,650	-	-	-	-	-	-	-	-	-	-
		15,000	15,000	-	-	-	-	-	-	-	-	-	-
Buildings	Seniors/Youth Centre	50,000	-	-	-	50,000	-	-	-	-	-	-	-
		50,000	-	-	-	50,000	-	-	-	-	-	-	-
Public Works Yard		-	-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Rope Replacement Hose Unit 207 Lease buyout Industrial Turn-out Gear Washing Machine Thermal Imaging Camera Fire Hose Pressure Testing Machine Fire Hose Coupling Machine	12,000	-	-	-	-	-	-	-	-	-	-	-
		2,000	-	-	-	-	-	-	-	-	-	-	-
		7,000	-	-	-	-	-	-	-	-	-	-	-
		48,000	-	-	-	-	-	-	-	-	-	-	-
		8,500	-	-	-	-	-	-	-	-	-	-	-
		9,448	-	-	-	-	-	-	-	-	-	-	-
		3,050	-	-	-	-	-	-	-	-	-	-	-
		3,475	-	-	-	-	-	-	-	-	-	-	-
		93,473	-	-	-	-	-	-	-	-	-	-	-
		93,473	-	-	-	-	-	-	-	-	-	-	-
Engineering	Grant Road Connector (completion Church Rd to Other Point Rd) Grant Road Connector Design (Phillips to Charters) Road and Sidewalk Improvement Program Sooke Road Roundabout Roundabout Land Purchase Town Centre - Land acquisition (annually until 2017) Stormwater management/Culvert Replacement Street Light Installation Program Downtown Art Bench (2) Transit Stops enhancements	2,581,311	-	-	-	351,570	117,641	1,422,100	440,000	-	-	-	250,000
		48,235	90,000	131,073	-	65,750	10,000	48,235	-	38,177	-	-	30,000
		335,000	709,252	40,875	-	-	-	-	679,252	-	-	-	-
		150,000	109,120	50,000	-	-	-	108,029	-	-	-	-	-
		150,000	23,556	11,556	-	-	-	-	-	-	-	-	-
		10,000	6,000	12,000	-	-	-	-	-	-	-	10,000	-
		18,000	248,431	205,073	-	417,320	127,641	1,578,364	1,119,252	38,177	-	10,000	280,000
		4,134,474	100,000	-	-	100,000	-	-	-	-	-	-	-
		100,000	-	-	-	100,000	-	-	-	-	-	-	-
		100,000	-	-	-	100,000	-	-	-	-	-	-	-
<b>Total</b>		<b>4,450,860</b>	<b>255,081</b>	<b>261,336</b>	<b>93,473</b>	<b>567,320</b>	<b>127,641</b>	<b>1,578,364</b>	<b>1,119,252</b>	<b>38,177</b>	<b>10,000</b>	<b>110,216</b>	<b>280,000</b>

District of Sooke  
Financial Plan 2014 - 2018  
2015 Capital Plan

Department	Project Name	2015	Funding Sources											
			Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Capital Asset Replacement	Capital Improvement Financing	Land Sale	SPA Reserve	Other Grants	
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	-	-	10,000	-
		10,000	-	-	-	-	-	-	-	-	-	-	10,000	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	Computer Equipment Replacement Plan Operating Software	20,400	-	-	-	-	-	-	-	-	-	-	-	-
		10,000	20,400	-	-	-	-	-	-	-	-	-	-	-
		30,400	10,000	30,400	-	-	-	-	-	-	-	-	-	-
Buildings	Seniors/Youth Centre	50,000	-	-	50,000	-	-	-	-	-	-	-	-	-
		50,000	-	-	50,000	-	-	-	-	-	-	-	-	-
Public Works Yard		-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Rope Replacement Thermal Imaging Camera Computer Aided Dispatch Radio Communication Upgrades Spare Turnout Gear Hose	12,000	-	-	-	-	-	-	-	-	-	-	-	-
		2,000	12,000	-	-	-	-	-	-	-	-	-	-	-
		9,448	2,000	-	-	-	-	-	-	-	-	-	-	-
		4,000	9,448	-	-	-	-	-	-	-	-	-	-	-
		6,000	4,000	-	-	-	-	-	-	-	-	-	-	-
		7,200	6,000	-	-	-	-	-	-	-	-	-	-	-
		7,000	7,200	-	-	-	-	-	-	-	-	-	-	-
47,648	47,648	-	-	-	-	-	-	-	-	-	-	-		
Engineering	Grant Rd Connector (Phillips to Charters) Road and Sidewalk Improvement Program Town Centre - Land acquisition (annually until 2017) Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	982,868	-	-	-	-	-	-	-	-	-	-	-	-
		230,000	117,000	-	194,673	71,646	599,549	100,000	-	1,091	-	-	-	
		109,120	-	-	130,000	-	108,029	-	-	-	-	-	-	
		100,000	100,000	-	-	-	-	-	-	-	-	-	-	
		12,000	12,000	-	-	-	-	-	-	-	-	-	-	
		5,000	5,000	-	-	-	-	-	-	-	-	-	-	
		1,450,988	1,450,988	-	324,673	71,646	707,578	100,000	5,000	1,091	-	-	-	
100,000	20,000	-	80,000	-	-	-	-	-	-	-	-			
100,000	20,000	-	80,000	-	-	-	-	-	-	-	-			
1,689,036	291,400	-	454,673	71,646	707,578	100,000	5,000	1,091	-	-	-			
<b>Total</b>			<b>291,400</b>	<b>47,648</b>	<b>454,673</b>	<b>71,646</b>	<b>707,578</b>	<b>100,000</b>	<b>5,000</b>	<b>1,091</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	

District of Sooke  
Financial Plan 2014 - 2018  
2016 Capital Plan

Department	Project Name	2016	Funding Sources										Other Grants		
			Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	Capital Improvement Financing	Land Sale		SPA Reserve	
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
		10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	Computer Equipment Replacement Plan Operating Software	10,800	10,800	-	-	-	-	-	-	-	-	-	-	-	-
		10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	Seniors/Youth Centre	20,800	20,800	-	-	-	-	-	-	-	-	-	-	-	-
		50,000	-	-	50,000	-	-	-	-	-	-	-	-	-	-
Public Works Yard		50,000	-	-	50,000	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Rope Replacement Computer Aided Dispatch Hose	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-
		2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	Grant Road Connector (Phillips to Charters) Town Centre - Land acquisition (annually until 2017) Road and Sidewalk Improvement Program Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-
		1,965,735	200,750	12,000	39,250	50,000	1,199,098	526,637	1,091	1,091	-	-	-	-	
Community Development	Parks Enhancement Program	109,120	110,000	-	50,000	-	108,029	-	-	-	-	-	-	-	-
		210,000	12,000	-	89,250	50,000	1,307,127	526,637	100,000	5,000	-	-	-	-	
Total		2,413,655	334,750	25,000	239,250	50,000	1,307,127	526,637	100,000	5,000	1,091	1,091	10,000	-	
		100,000	-	-	100,000	-	-	-	-	-	-	-	-	-	-
		100,000	-	-	100,000	-	-	-	-	-	-	-	-	-	-
		2,619,655	355,550	25,000	239,250	50,000	1,307,127	526,637	100,000	5,000	1,091	1,091	10,000	-	

District of Sooke  
Financial Plan 2014 - 2018  
2017 Capital Plan

Department	Project Name	2017	Funding Sources											
			Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Capital Asset Replacement	Capital Improvement Financing	Land Sale	SPA Reserve	Other Grants	
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	-	-	10,000	-
		10,000	-	-	-	-	-	-	-	-	-	-	10,000	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	Computer Equipment Replacement Plan Operating Software	20,300	20,300	-	-	-	-	-	-	-	-	-	-	-
		10,000	10,000	-	-	-	-	-	-	-	-	-	-	-
		30,300	30,300	-	-	-	-	-	-	-	-	-	-	-
Buildings	Seniors/Youth Centre	50,000	-	-	50,000	-	-	-	-	-	-	-	-	-
		50,000	-	-	50,000	-	-	-	-	-	-	-	-	-
Public Works Yard		-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Rope Replacement Hose Computer Aided Dispatch Replace Unit 210	12,000	-	12,000	-	-	-	-	-	-	-	-	-	-
		2,000	-	2,000	-	-	-	-	-	-	-	-	-	-
		7,000	-	7,000	-	-	-	-	-	-	-	-	-	-
		4,000	-	4,000	-	-	-	-	-	-	-	-	-	-
		50,000	-	50,000	-	-	-	-	-	-	-	-	-	-
75,000	-	75,000	-	-	-	-	-	-	-	-	-	-	-	
Engineering	Town Centre - Land acquisition (annually until 2017) Road and Sidewalk Improvement Program Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	109,120	-	-	-	-	108,029	-	-	-	-	-	-	-
		250,000	250,000	-	-	-	-	50,000	-	-	1,091	-	-	-
		100,000	50,000	-	-	-	-	-	-	-	-	-	-	-
		12,000	12,000	-	-	-	-	-	-	-	-	5,000	-	-
		5,000	-	-	-	-	-	-	-	-	-	-	-	-
		12,000	12,000	-	-	-	-	-	-	-	-	-	-	-
488,120	324,000	-	-	-	-	108,029	-	-	5,000	1,091	-	-		
Community Development	Parks Enhancement Program	100,000	60,000	-	40,000	-	-	-	-	-	-	-	-	
		100,000	60,000	-	40,000	-	-	-	-	-	-	-	-	
		200,000	120,000	-	80,000	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>753,420</b>	<b>414,300</b>	<b>75,000</b>	<b>90,000</b>	<b>-</b>	<b>108,029</b>	<b>50,000</b>	<b>5,000</b>	<b>1,091</b>	<b>10,000</b>	<b>-</b>		

District of Sooke  
Financial Plan 2014 - 2018  
2018 Capital Plan

Department	Project Name	2018	Funding Sources												
			Gen Ops Surplus	Taxes	FER	Casino	GST	Road DCC	Gas Tax	Capital Asset Replacement	Capital Improvement Financing	Land Sale	SPA Reserve	Building Maintenance	Other Grants
Council	Arts Advisory Panel	10,000	-	-	-	-	-	-	-	-	-	-	10,000	-	-
		10,000	-	-	-	-	-	-	-	-	-	-	10,000	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	Computer Equipment Replacement Plan Operating Software	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-
		20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-
		40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	HVAC System upgrades Seniors/Youth Centre	40,000	-	-	50,000	-	-	-	-	-	-	-	-	-	40,000
		50,000	-	-	50,000	-	-	-	-	-	-	-	-	-	40,000
		90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Yard		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Bylaw		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department	Protective Clothing Replacement Rope Replacement Hose	12,000	-	12,000	-	-	-	-	-	-	-	-	-	-	-
		2,000	-	2,000	-	-	-	-	-	-	-	-	-	-	-
		7,000	-	7,000	-	-	-	-	-	-	-	-	-	-	-
		21,000	-	21,000	-	-	-	-	-	-	-	-	-	-	-
Engineering	Road and Sidewalk Improvement Program Murray Rd - Home Stormwater System ( 2 years) Rainwater Management Program Street Light Installation Program Downtown Art Bench Transit Stops enhancements	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-
		300,000	200,000	-	100,000	-	-	-	50,000	-	-	-	-	-	-
		100,000	-	-	-	-	-	-	100,000	-	-	-	-	-	-
		12,000	12,000	-	-	-	-	-	-	5,000	-	-	-	-	-
		5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
		12,000	12,000	-	100,000	-	-	-	-	150,000	-	-	-	-	-
		679,000	324,000	-	20,000	-	-	-	-	-	-	-	-	-	-
Community Development	Parks Enhancement Program	100,000	80,000	-	-	-	-	-	-	-	-	-	-	-	
		100,000	80,000	-	20,000	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>940,000</b>	<b>444,000</b>	<b>21,000</b>	<b>170,000</b>	<b>100,000</b>	<b>100,000</b>	<b>5,000</b>	<b>150,000</b>	<b>5,000</b>	<b>10,000</b>	<b>40,000</b>	<b>-</b>		

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

<b>Revenues</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Net Taxes available for municipal purposes</b>					
Utility tax 1%	139,318	142,104	144,946	147,845	150,802
Grants in lieu of taxes	40,800	41,616	42,448	43,297	44,163
East Sooke Fire Protection - Local Service Tax	32,550	33,201	33,865	34,542	35,233
School tax administration fee	6,834	6,971	7,110	7,252	7,397
School District	5,046,980	5,147,920	5,250,878	5,355,896	5,463,014
Regional Hospital District	673,822	687,298	701,044	715,065	729,367
Capital Regional District	2,720,484	2,774,894	2,830,392	2,886,999	2,944,739
BC Assessment Authority	142,820	145,677	148,590	151,562	154,593
Municipal Finance Authority	473	483	493	502	512
BC Transit	613,189	625,453	637,962	650,721	663,736
Vancouver Island Regional Library	491,557	524,112	559,594	597,255	597,255
School District	(5,046,980)	(5,147,920)	(5,250,878)	(5,355,896)	(5,463,014)
Regional Hospital District	(673,822)	(687,298)	(701,044)	(715,065)	(729,367)
Capital Regional District	(2,603,066)	(2,655,127)	(2,708,230)	(2,762,394)	(2,817,642)
BC Assessment Authority	(142,820)	(145,677)	(148,590)	(151,562)	(154,593)
Municipal Finance Authority	(473)	(483)	(493)	(502)	(512)
BC Transit	(613,189)	(625,453)	(637,962)	(650,721)	(663,736)
Vancouver Island Regional Library	(491,557)	(524,112)	(559,594)	(597,255)	(597,255)
<b>Total Net Taxes available for municipal purposes</b>	<b>336,920</b>	<b>343,658</b>	<b>350,531</b>	<b>357,542</b>	<b>364,693</b>

<b>Sales and user fees</b>					
Zoning and planning books	225	229	234	238	243
Office services fees	-	-	-	-	-
Financial and tax info services	13,514	13,784	14,060	14,341	14,628
NSF charges	312	318	325	331	338
Sewer servability report processing fee					
Sale of land - parks	-	-	-	-	-
Sale of pins and flags	-	-	-	-	-

<b>Revenues</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Record searches	-	-	-	-	-
Miscellaneous	1,040	1,061	1,082	1,104	1,126
Cost recovery - Council	-	-	-	-	-
Cost recovery - Administration	2,767	2,823	2,879	2,937	2,996
Cost recovery - Finance	-	-	-	-	-
Cost recovery - Fire	6,000	6,120	6,120	6,242	6,367
Cost recovery - RCMP	27,000	27,540	28,091	28,653	29,226
Cost recovery - Building	-	-	-	-	-
Cost recovery - Engineering	3,184	3,247	3,312	3,378	3,446
Cost recovery - Planning	230	235	239	244	249
Cost recovery - Rec & Culture	5,000	5,000	5,000	5,000	5,000
Cost recovery - Economic Development	-	-	-	-	-
Tax Sale Admin Fee	-	-	-	-	-
First Nations	12,989	13,249	13,514	13,784	14,060
Oil tank inspections	1,149	1,172	1,195	1,219	1,243
Hydrant painting	-	-	-	-	-
School Site Acquisition Charge	2,273	2,319	2,365	2,412	2,461
Disposal of Assets	35,000	-	-	-	-
<b>Total Sales and User Fees</b>	<b>110,683</b>	<b>77,097</b>	<b>78,416</b>	<b>79,885</b>	<b>81,383</b>
<b>Government transfers and grants</b>					
Cost recovery - Emergency	-	-	-	-	-
Small Community Protection grant	243,052	315,000	315,000	315,000	315,000
Traffic Fine revenue sharing	60,869	82,000	82,000	82,000	82,000
Provincial Climate Action Rebate Incentive	1,224	1,248	1,273	1,299	1,325
Street lighting cost sharing	1,840	1,877	1,915	1,953	1,992
JEPP Grant	-	-	-	-	-
Gas Tax Community Works grant	312,886	319,144	325,527	332,037	338,678
Liquid Waste Management Plan	-	-	-	-	-
Conditional Grants - Non-capital projects	-	-	-	-	-
Conditional Grants - Capital projects	-	-	-	-	-
<b>Total Government transfers and grants</b>	<b>619,871</b>	<b>719,269</b>	<b>725,715</b>	<b>732,289</b>	<b>738,995</b>
<b>Investment income</b>					
Interest	80,000	81,600	83,232	84,897	86,595
Income in reserve funds	-	-	-	-	-
<b>Total Investment income</b>	<b>80,000</b>	<b>81,600</b>	<b>83,232</b>	<b>84,897</b>	<b>86,595</b>

	2014	2015	2016	2017	2018
<b>Revenues</b>					
<b>Penalties and fines</b>					
Interest	44,146	45,029	45,930	46,849	47,785
Penalties	150,000	153,000	156,060	159,181	162,365
<b>Total Penalties and fines</b>	<b>194,146</b>	<b>198,029</b>	<b>201,990</b>	<b>206,030</b>	<b>210,150</b>
<b>Licenses and permits</b>					
Business licenses	57,018	58,158	59,322	60,508	61,718
Liquor Licence Application fee	312	318	325	331	338
ALR Application fees	510	520	531	541	552
Subdivision fees	30,000	30,600	31,212	31,836	32,473
Soil Deposition Fee	312	318	325	331	338
Rezoning fees	25,500	26,010	26,530	27,061	27,602
Delivery vehicle licenses	3,046	3,107	3,169	3,233	3,297
Building Permit Fees	250,000	255,000	267,903	281,459	295,701
Sign permit fees	338	345	352	359	366
Woodstove permits	-	-	-	-	-
Demolition permits	450	460	469	478	488
Title charge removal fee	104	106	108	110	113
Title search	1,408	1,436	1,465	1,494	1,524
Burning Permits	520	531	541	552	563
Plumbing Permit Fees	25,000	25,500	26,010	26,530	27,061
Road Closure Fees	-	-	-	-	-
Filming permit fee					
Development permits	20,400	20,808	21,224	21,649	22,082
Development variance permits	5,100	5,202	5,306	5,412	5,520
Board of Variance fees	1,530	1,561	1,592	1,624	1,656
other	-	-	-	-	-
<b>Total Licenses and permits</b>	<b>421,549</b>	<b>429,980</b>	<b>446,383</b>	<b>463,508</b>	<b>481,391</b>
<b>Lease and Rental</b>					
Lease - Kaitasin	35,000	35,700	36,414	37,142	37,885
Lease - City Hall	22,166	22,166	22,166	22,166	22,166
Room rentals					
<b>Total Lease and rental</b>	<b>57,166</b>	<b>57,866</b>	<b>58,580</b>	<b>59,308</b>	<b>60,051</b>



	2014	2015	2016	2017	2018
<b>Revenues</b>					
<b>Donations and Contributions</b>					
Deposit in lieu of Parkland					
Communities in Bloom - Donations and Contribution					
Community Amenities Contribution					
Developer Contributions - TCA	-	-	-	-	-
<b>Total Donations and Contributions</b>					
<b>Developer Cost Charges</b>					
DCC - Roads	210,000	224,700	235,935	247,732	260,118
<b>Total Developer Cost Charges</b>	<b>210,000</b>	<b>224,700</b>	<b>235,935</b>	<b>247,732</b>	<b>260,118</b>
<b>Casino revenue sharing</b>					
Casino revenue	270,504	275,914	281,432	287,061	292,802
<b>Total Casino revenue sharing</b>	<b>270,504</b>	<b>275,914</b>	<b>281,432</b>	<b>287,061</b>	<b>292,802</b>
<b>Total Revenue</b>	<b>2,300,840</b>	<b>2,408,114</b>	<b>2,462,215</b>	<b>2,518,252</b>	<b>2,576,178</b>

**District of Sooke  
Financial Plan 2014 - 2018  
Reserve Fund**

<u>Year</u>	<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfer in</u>	<u>Transfer out</u>	<u>Closing Balance</u>
2014	Fire Equipment Reserve	3,931	145,000	(93,473)	55,457
	Community Amenities	17,662	-	-	17,662
	Parkland	198,041	-	-	198,041
	Land (Non-park)	116,051	-	(110,216)	5,835
	Casino Revenue	682,503	270,504	(567,320)	385,687
	Capital Improvement Financing Reserve	38,171	12,000	(10,000)	40,171
	Sooke Program of the Arts	52,537	9,180	(10,000)	51,717
	Capital Works (GST)	233,910	60,000	(127,641)	166,269
	Emergency Road Repair	181,569	-	-	181,569
	Capital Asset Replacement	218,791	130,196	(38,177)	310,809
<b>Total</b>		<b>1,743,165</b>	<b>626,880</b>	<b>(956,827)</b>	<b>1,413,217</b>
<b>Recap of Deferred Revenue</b>					
	DCC Roads	2,674,743	210,000	(1,578,364)	1,306,380
	DCC Sewer	1,132,834	100,000	(295,519)	937,315
	Gas Tax	1,407,757	312,886	(1,119,252)	601,391
<b>Total Deferred Revenue</b>		<b>5,215,334</b>	<b>622,886</b>	<b>(2,993,135)</b>	<b>2,845,086</b>
<b>Other</b>					
	Revenue Smoothing Fund	317,204	5,000	(317,204)	5,000
	Reserve for Future Sewer Expenditures	135,248	166,176	-	301,424
	Housing Reserve Fund	57,830	-	-	57,830
<b>Total other</b>		<b>510,282</b>	<b>171,176</b>	<b>(317,204)</b>	<b>364,254</b>
<b>Grand Total</b>		<b>7,468,781</b>	<b>1,420,942</b>	<b>(4,267,166)</b>	<b>4,622,557</b>

**District of Sooke  
Financial Plan 2014 - 2018  
Reserve Fund**

<b>Reserves</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Description</b>					
<b>Fire Protection Reserve</b>					
Opening Balance	3,931	55,457	107,809	182,809	207,809
Transfer In	145,000	100,000	100,000	100,000	100,000
Transfer Out	(93,473)	(47,648)	(25,000)	(75,000)	(21,000)
Interest	-	-	-	-	-
Closing Balance	55,457	107,809	182,809	207,809	286,809
<b>Parks Reserve</b>					
Opening Balance	198,041	198,041	198,041	198,041	198,041
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	198,041	198,041	198,041	198,041	198,041
<b>Land Sale Reserve</b>					
Opening Balance	116,051	5,835	4,744	3,652	2,561
Transfer In	-	-	-	-	-
Transfer Out	(110,216)	(1,091)	(1,091)	(1,091)	-
Interest	-	-	-	-	-
Closing Balance	5,835	4,744	3,652	2,561	2,561

<b>Reserves</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Casino Revenue Reserve</b>					
Opening Balance	682,503	385,687	206,928	249,110	446,171
Transfer In	270,504	275,914	281,432	287,061	292,802
Transfer Out	(567,320)	(454,673)	(239,250)	(90,000)	(170,000)
Interest	-	-	-	-	-
Closing Balance	385,687	206,928	249,110	446,171	568,973
<b>Sooke Program Arts Reserve</b>					
Opening Balance	52,537	51,717	49,217	46,867	44,904
Transfer In	9,180	7,500	7,650	8,037	8,444
Transfer Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest	-	-	-	-	-
Closing Balance	51,717	49,217	46,867	44,904	43,348
<b>Housing Reserve Fund</b>					
Opening Balance	57,830	57,830	57,830	57,830	57,831
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	57,830	57,830	57,830	57,830	57,830
<b>Capital Works Reserve (GST)</b>					
Opening Balance	233,910	166,269	154,623	164,623	224,623
Transfer In	60,000	60,000	60,000	60,000	60,000
Transfer Out	(127,641)	(71,646)	(50,000)	-	(100,000)
Interest	-	-	-	-	-
Closing Balance	166,269	154,623	164,623	224,623	184,623

Reserves	2014	2015	2016	2017	2018
<b>Emergency Road Repair and Snow Removal</b>					
Opening Balance	181,569	181,569	181,569	181,569	181,569
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	181,569	181,569	181,569	181,569	181,569
<b>Capital Improvement Financing Reserve</b>					
Opening Balance	38,171	40,171	47,171	54,171	61,171
Transfer In	12,000	12,000	12,000	12,000	12,000
Transfer Out	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest	-	-	-	-	-
Closing Balance	40,171	47,171	54,171	61,171	68,171
<b>Community Amenities Reserve</b>					
Opening Balance	17,662	17,662	17,662	17,662	17,662
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	17,662	17,662	17,662	17,662	17,662
<b>Capital Asset Replacement Reserve</b>					
Opening Balance	218,791	310,809	343,249	395,937	513,879
Transfer In	130,196	132,439	152,688	167,942	176,701
Transfer Out	(38,177)	(100,000)	(100,000)	(50,000)	(150,000)
Interest	-	-	-	-	-
Closing Balance	310,809	343,249	395,937	513,879	540,580

<b>Reserves</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Road DCC Reserve</b>					
Opening Balance	2,674,743	1,306,380	823,501	(247,691)	(107,988)
Transfer In	210,000	224,700	235,935	247,732	260,118
Transfer Out	(1,578,364)	(707,578)	(1,307,127)	(108,029)	-
Interest	-	-	-	-	-
Closing Balance	1,306,380	823,501	(247,691)	(107,988)	152,131
<b>Wastewater DCC Reserve</b>					
Opening Balance	1,132,834	937,315	653,796	462,317	272,919
Transfer In	100,000	102,000	104,040	106,121	108,243
Transfer Out	(295,519)	(385,519)	(295,519)	(295,519)	(295,519)
Interest	-	-	-	-	-
Closing Balance	937,315	653,796	462,317	272,919	85,643
<b>Community Works Reserve (Gas Tax)</b>					
Opening Balance	1,407,757	601,391	920,535	719,424	1,051,461
Transfer In	312,886	319,144	325,527	332,037	338,678
Transfer Out	(1,119,252)	-	(526,637)	-	-
Interest	-	-	-	-	-
Closing Balance	601,391	920,535	719,424	1,051,461	1,390,139
<b>Reserve for Future Sewer Expenditures</b>					
Opening Balance	135,248	301,424	470,994	667,236	900,434
Transfer In	166,176	169,570	196,242	233,198	191,443
Transfer Out	-	-	-	-	-
Interest	-	-	-	-	-
Closing Balance	301,424	470,994	667,236	900,434	1,091,877

Reserves	2014	2015	2016	2017	2018
<b>Revenue Smoothing Reserve</b>					
Opening Balance	317,204	5,000	8,500	22,000	5,000
Transfer In	5,000	8,500	13,500	5,000	13,500
Transfer Out	(317,204)	(5,000)	-	(22,000)	-
Interest	-	-	-	-	-
Closing Balance	5,000	8,500	22,000	5,000	18,500
<b>Reserve for Building Maintenance</b>					
Opening Balance					86,100
Transfer In					(40,000)
Transfer Out					
Interest					46,100
Closing Balance					
<b>Opening Balance</b>					
Transfers to Reserves	7,468,781	4,622,557	4,246,169	3,175,559	4,078,049
Transfers from Reserves	1,420,942	1,411,767	1,489,014	1,559,128	1,648,029
Interest	(4,267,166)	(1,788,156)	(2,559,624)	(656,639)	(791,519)
Closing Balance	4,622,557	4,246,169	3,175,559	4,078,048	4,934,559

**District of Sooke  
Financial Plan 2014 - 2018  
Sewer Fund - Summary**

	2014	2015	2016	2017	2018
<b>Expenditures</b>					
Sewer Operations	2,169,289	2,252,331	2,213,374	2,190,535	2,177,465
Sewer Debt	685,359	685,359	685,359	685,359	685,359
<b>Total Expenditures</b>	<u>2,854,648</u>	<u>2,937,690</u>	<u>2,898,733</u>	<u>2,875,894</u>	<u>2,862,824</u>
<b>Revenues</b>					
Sewer Operating Revenue	2,396,992	2,470,881	2,422,589	2,390,226	2,367,442
Offset for Amortization	457,656	466,809	476,145	485,668	495,381
<b>Total Revenues</b>	<u>2,854,648</u>	<u>2,937,690</u>	<u>2,898,734</u>	<u>2,875,893</u>	<u>2,862,824</u>
<b>Sewer Fund Surplus (deficit)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**District of Sooke  
Financial Plan 2014 - 2018  
Sewer Fund**

	2014	2015	2016	2017	2018
<b>Sewer Fund</b>					
# Parcel tax Rolls	2,896	2,954	3,013	3,073	3,135
# Sewer Generation Charges	627	639	652	665	678
<b>Total</b>	<b>3,523</b>	<b>3,593</b>	<b>3,665</b>	<b>3,738</b>	<b>3,813</b>
Parcel Tax	515	515	515	515	515
Parcel Tax (Repayment to General Operating)	37	37	37	17	
<b>Revenues</b>					
<b>Operating</b>					
Parcel Tax	1,491,440	1,521,269	1,551,694	1,582,728	1,614,383
Sewer Generation Charge	322,697	329,151	335,734	342,449	349,298
Revenue from increase in Parcel tax	130,336	132,943	135,602	63,409	-
DCC - Wastewater	100,000	102,000	104,040	106,121	108,243
	57,000				
EPCOR Management Fee					
EPCOR Contribution to Rehabilitation Fund					
Transfer from AARF					
Sewer Connection Capital Charge					
Sewer Permit Fees					
Transfer from DCC Wastewater Reserve	295,519	385,519	295,519	295,519	295,519
<b>Total Operating Revenue</b>	<b>2,396,992</b>	<b>2,470,881</b>	<b>2,422,589</b>	<b>2,390,226</b>	<b>2,367,442</b>
Amortization offset	457,656	466,809	476,145	485,668	495,381
<b>Total Revenues</b>	<b>2,854,648</b>	<b>2,937,690</b>	<b>2,898,734</b>	<b>2,875,893</b>	<b>2,862,824</b>

	2014	2015	2016	2017	2018
<b>Sewer Fund Expenditures</b>					
<b>Operating</b>					
EPCOR, for operations as per agreement	1,094,280	1,116,166	1,138,489	1,161,259	1,184,484
Insurance	25,141	25,644	26,157	26,680	27,214
DCC Bylaw - Sanitary/Storm					
Plans and non-capital improvements	62,500	5,000	38,500	-	42,500
AARF Reserve Account Contribution	67,000	67,000	67,000	67,000	67,000
AARF Projects	60,000	46,000	30,000	46,000	60,000
Ministry of Finance - Discharge fee	1,200	1,200	1,200	1,200	1,200
Other Costs					
Sewer System - Modeling and Study					
Repayment of prior years deficits	130,336	132,943	135,602	63,409	-
Transfer in to Reserve for Future Expenditures	166,176	169,570	196,242	233,198	191,443
Transfer in to DCC Wastewater Reserve	100,000	102,000	104,040	106,121	108,243
<b>Sub-total before amortization</b>	<b>1,706,633</b>	<b>1,665,522</b>	<b>1,737,230</b>	<b>1,704,867</b>	<b>1,682,084</b>
Amortization	457,656	466,809	476,145	485,668	495,381
<b>Total Operating Expenditures</b>	<b>2,164,289</b>	<b>2,132,331</b>	<b>2,213,374</b>	<b>2,190,535</b>	<b>2,177,465</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	389,840	389,840	389,840	389,840	389,840
<b>Total Sewer Debt</b>	<b>685,359</b>	<b>685,359</b>	<b>685,359</b>	<b>685,359</b>	<b>685,359</b>
<b>Capital</b>					
DCC Capital Projects	-	90,000	-	-	-
Non DCC Capital Projects	5,000	30,000	-	-	-
<b>Total Capital expenditures</b>	<b>5,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>2,854,648</b>	<b>2,937,690</b>	<b>2,898,733</b>	<b>2,875,894</b>	<b>2,862,824</b>
<b>Sewer Fund Surplus (deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**District of Sooke  
Financial Plan 2014 - 2018  
General Fund**

<b>Transmission of Taxes</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Taxes transmitted to other agencies</b>					
School District	5,046,980	5,147,920	5,250,878	5,355,896	5,463,014
Regional Hospital District	673,822	687,298	701,044	715,065	729,367
Capital Regional District	2,603,066	2,655,127	2,708,230	2,762,394	2,817,642
BC Assessment Authority	142,820	145,677	148,590	151,562	154,593
Municipal Finance Authority	473	483	493	502	512
BC Transit	613,189	625,453	637,962	650,721	663,736
Vancouver Island Regional Library	491,557	524,112	559,594	597,255	597,255
<b>Total taxes transmitted to other agencies</b>	<b>9,571,909</b>	<b>9,786,071</b>	<b>10,006,792</b>	<b>10,233,397</b>	<b>10,426,119</b>
<b>Tax Levy</b>					
School District	5,046,980	5,147,920	5,250,878	5,355,896	5,463,014
Regional Hospital District	673,822	687,298	701,044	715,065	729,367
Capital Regional District	2,720,484	2,774,894	2,830,392	2,886,999	2,944,739
BC Assessment Authority	142,820	145,677	148,590	151,562	154,593
Municipal Finance Authority	473	483	493	502	512
BC Transit	613,189	625,453	637,962	650,721	663,736
Vancouver Island Regional Library	491,557	524,112	559,594	597,255	597,255
<b>Total tax levy</b>	<b>9,689,327</b>	<b>9,905,837</b>	<b>10,128,953</b>	<b>10,358,002</b>	<b>10,553,217</b>