

**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2018 to 2022  
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**TRANSIT & EMERGENCY SERVICES**  
**FINANCIAL PLAN SUMMARY**  
**2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		6.6%	4.2%	5.1%	4.3%	5.1%	
Property taxes	(14,955,954)	(15,973,220)	(16,638,473)	(17,505,894)	(18,276,631)	(19,227,647)	(87,621,865)
Parcel taxes	(203,919)	(193,104)	(203,773)	(203,773)	(203,773)	(203,773)	(1,008,196)
Municipal agreements	(26,819)	(29,334)	(31,974)	(32,614)	(33,266)	(33,931)	(161,119)
	(15,186,692)	(16,195,658)	(16,874,220)	(17,742,281)	(18,513,670)	(19,465,351)	(88,791,180)
Operations	(190,974)	(177,417)	(55,628)	(56,145)	(56,666)	(57,192)	(403,048)
Transit fares	(4,486,982)	(4,480,232)	(4,573,182)	(4,656,357)	(4,792,965)	(4,889,041)	(23,391,777)
Operating grants	(5,960,565)	(6,306,360)	(6,341,359)	(6,386,410)	(6,712,129)	(6,974,181)	(32,720,439)
Planning grants	(240,215)	(360,700)	(718,593)	(888,030)	(228,321)		(2,195,644)
Grants in lieu of taxes	(84,935)	(84,935)	(84,935)	(84,935)	(84,935)	(84,935)	(424,675)
Interdepartmental recoveries	(1,510,324)	(1,335,685)	(1,335,685)	(1,335,685)	(1,335,685)	(1,335,685)	(6,678,425)
Miscellaneous	(162,795)	(260,411)	(305,388)	(209,248)	(215,908)	(217,221)	(1,208,176)
<b>Total Operating Revenues</b>	(27,823,482)	(29,201,398)	(30,288,990)	(31,359,091)	(31,940,279)	(33,023,606)	(155,813,364)
<b>Operating Expenditures</b>							
Administration	1,463,914	1,557,130	1,586,983	1,581,893	1,617,014	1,653,025	7,996,045
Professional fees	136,550	301,850	159,561	121,057	122,579	124,181	829,228
Building ops	514,585	499,949	509,145	518,073	527,111	536,388	2,590,666
Veh & Equip ops	5,510,282	5,363,142	5,452,912	5,558,472	5,666,493	5,776,306	27,817,325
Operating costs	3,794,410	3,761,763	4,287,058	4,605,164	5,418,888	5,902,517	23,975,390
Program costs		128,500	128,500				257,000
Wages & benefits	12,542,035	12,919,081	13,118,789	13,381,165	13,648,788	13,921,766	66,989,589
Transfer to other gov/org	2,725,663	3,025,302	3,118,851	3,170,898	3,223,487	3,316,868	15,855,406
Contributions to reserve funds	784,613	1,261,765	1,309,479	1,600,022	950,490	1,028,030	6,149,786
Debt interest	168,067	170,217	179,747	176,987	174,142	171,212	872,305
<b>Total Operating Expenditures</b>	27,640,119	28,988,699	29,851,025	30,713,731	31,348,992	32,430,293	153,332,740
<b>Operating (surplus)/deficit</b>	(183,363)	(212,699)	(437,965)	(645,360)	(591,287)	(593,313)	(2,480,624)
<b>Capital Asset Expenditures</b>							
Capital expenditures	3,811,300	6,061,702	5,598,750	5,203,000	1,940,500	1,443,000	20,246,952
Transfer from reserves	(2,489,930)	(4,347,062)	(2,241,825)	(1,464,000)	(310,000)	(1,235,000)	(9,597,887)
Grants and other	(140,070)	(280,140)	(1,149,175)	(611,000)			(2,040,315)
New borrowing	(220,000)	(695,000)	(2,000,000)	(3,000,000)	(1,500,000)		(7,195,000)
<b>Net Capital Assets funded from Operations</b>	961,300	739,500	207,750	128,000	130,500	208,000	1,413,750
<b>Capital Financing Charges</b>							
Existing debt (principal)	171,404	215,769	227,847	225,686	226,078	229,008	1,124,388
New debt (principal & interest)	2,200	6,950	70,189	234,620	451,267	552,091	1,315,117
<b>Total Capital Financing Charges</b>	173,604	222,719	298,036	460,306	677,345	781,099	2,439,505
<b>Net (surplus)/deficit for the year</b>	951,541	749,520	67,821	(57,054)	216,558	395,786	1,372,631
Add: Transfer from appropriated surplus		(526,895)					(526,895)
Add: Prior year (surplus) / deficit	(3,244,614)	(2,368,454)	(2,145,829)	(2,078,008)	(2,135,062)	(1,918,504)	(10,645,857)
<b>(Surplus) applied to future years</b>	(2,293,073)	(2,145,829)	(2,078,008)	(2,135,062)	(1,918,504)	(1,522,718)	(9,800,121)

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**TRANSIT & EMERGENCY SERVICES  
SUMMARY OF TAX REQUISITIONS  
2018 to 2022**

	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>Transit</b>										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(9,087,442)	3.0%	(9,360,065)	3.0%	(9,921,669)	6.0%	(10,318,536)	4.0%	(10,937,648)	6.0%
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(136,000)		(136,000)		(136,000)		(136,000)		(136,000)	
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(4,332)		(4,332)		(4,332)		(4,332)		(4,332)	
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(1,181,386)	8.0%	(1,240,455)	5.0%	(1,265,264)	2.0%	(1,290,569)	2.0%	(1,329,287)	3.0%
7700 DESCANSO BAY EMERGENCY WHARF	(6,891)	(1.0%)	(6,891)		(6,891)		(6,891)		(6,891)	
	(\$10,416,051)		(\$10,747,743)		(\$11,334,156)		(\$11,756,328)		(\$12,414,158)	
<b>Fire Protection</b>										
2018 FIRE PROTECTION - MEADOWOOD	(139,458)	0.1%	(139,557)	0.1%	(139,557)		(139,557)		(139,557)	
2019 FIRE PROTECTION - NANAIMO RIVER	(17,792)		(17,792)		(17,792)		(17,792)		(17,792)	
2020 FIRE PROTECTION - COOMBS HILLIERS	(535,639)	14.8%	(567,773)	6.0%	(607,527)	7.0%	(625,721)	3.0%	(644,459)	3.0%
2021 FIRE PROTECTION - ERRINGTON	(641,503)	14.2%	(657,541)	2.5%	(736,445)	12.0%	(795,361)	8.0%	(835,129)	5.0%
2022 FIRE PROTECTION - FRENCH CREEK	(659,511)	34.8%	(723,365)	9.7%	(736,137)	1.8%	(746,310)	1.4%	(783,625)	5.0%
2023 FIRE PROTECTION - NANOOSE BAY	(858,055)	21.5%	(888,087)	3.5%	(905,849)	2.0%	(915,024)	1.0%	(933,325)	2.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(84,687)	5.3%	(85,534)	1.0%	(87,245)	2.0%	(89,426)	2.5%	(91,661)	2.5%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(173,402)	4.0%	(195,944)	13.0%	(201,823)	3.0%	(207,877)	3.0%	(214,114)	3.0%
2026 FIRE PROTECTION - DASHWOOD	(638,410)	14.7%	(657,553)	3.0%	(716,741)	9.0%	(895,068)	24.9%	(912,969)	2.0%
2027 FIRE PROTECTION - EXTENSION	(175,173)	5.0%	(182,180)	4.0%	(189,467)	4.0%	(198,940)	5.0%	(210,877)	6.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(111,551)	15.0%	(142,785)	28.0%	(145,641)	2.0%	(147,097)	1.0%	(156,659)	6.5%
2029 FIRE PROTECTION - BOW HORN BAY	(374,290)	6.0%	(392,452)	4.9%	(408,150)	4.0%	(429,380)	5.2%	(537,373)	25.2%
	(\$4,409,471)		(\$4,650,563)		(\$4,892,374)		(\$5,207,553)		(\$5,477,540)	
<b>Emergency Planning</b>										
1900 EMERGENCY PLANNING	(361,828)	9.0%	(394,392)	9.0%	(402,281)	2.0%	(410,326)	2.0%	(418,532)	2.0%
	(\$361,828)		(\$394,392)		(\$402,281)		(\$410,326)		(\$418,532)	
<b>D68 Search &amp; Rescue</b>										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(47,400)	(1.0%)	(47,400)		(47,400)		(47,600)	0.4%	(48,100)	1.1%
	(\$47,400)		(\$47,400)		(\$47,400)		(\$47,600)		(\$48,100)	
<b>D69 Marine Search &amp; Rescue</b>										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(5,000)		(5,000)		(5,000)		(5,000)		(5,000)	
	(\$5,000)		(\$5,000)		(\$5,000)		(\$5,000)		(\$5,000)	
<b>D69 Land Search &amp; Rescue</b>										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(10,200)		(10,250)	0.5%	(10,255)		(10,260)		(10,265)	
	(\$10,200)		(\$10,250)		(\$10,255)		(\$10,260)		(\$10,265)	
<b>D68 E911</b>										
0800 EMERGENCY 9-1-1 - D68	(158,937)	2.0%	(165,294)	4.0%	(168,600)	2.0%	(171,972)	2.0%	(175,412)	2.0%
	(\$158,937)		(\$165,294)		(\$168,600)		(\$171,972)		(\$175,412)	
<b>D69 E911</b>										
0900 EMERGENCY 9-1-1 - D69	(667,725)	5.0%	(707,789)	6.0%	(736,100)	4.0%	(758,183)	3.0%	(769,556)	1.5%
	(\$667,725)		(\$707,789)		(\$736,100)		(\$758,183)		(\$769,556)	
<b>Community Justice</b>										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(16,125)	0.8%	(16,445)	2.0%	(16,771)	2.0%	(17,104)	2.0%	(17,444)	2.0%
0199 D69 COMMUNITY JUSTICE	(102,921)	(16.7%)	(129,344)	25.7%	(129,344)		(129,344)		(129,344)	
	(\$119,046)		(\$145,789)		(\$146,115)		(\$146,448)		(\$146,788)	
<b>Total TRANSIT &amp; EMERGENCY SERVICES</b>	(16,195,658)	6.6%	(16,874,220)	4.2%	(17,742,281)	5.1%	(18,513,670)	4.3%	(19,465,351)	5.1%

**Transit Southern Community  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>3.0%</b>	3.0%	6.0%	4.0%	6.0%	
Property taxes	(8,822,759)	<b>(9,087,442)</b>	(9,360,065)	(9,921,669)	(10,318,536)	(10,937,648)	(49,625,360)
	(8,822,759)	<b>(9,087,442)</b>	(9,360,065)	(9,921,669)	(10,318,536)	(10,937,648)	(49,625,360)
Operations	(186,974)	<b>(173,417)</b>	(51,628)	(52,145)	(52,666)	(53,192)	(383,048)
Transit fares	(4,216,200)	<b>(4,209,450)</b>	(4,299,692)	(4,380,132)	(4,513,978)	(4,607,264)	(22,010,516)
Operating grants	(5,304,188)	<b>(5,463,383)</b>	(5,592,093)	(5,759,886)	(6,079,790)	(6,330,095)	(29,225,247)
Planning grants	(221,964)	<b>(325,413)</b>	(647,645)	(801,754)	(206,246)		(1,981,058)
Grants in lieu of taxes	(73,000)	<b>(73,000)</b>	(73,000)	(73,000)	(73,000)	(73,000)	(365,000)
Interdepartmental recoveries	(1,510,324)	<b>(1,335,685)</b>	(1,335,685)	(1,335,685)	(1,335,685)	(1,335,685)	(6,678,425)
Miscellaneous	(5,100)	<b>(5,100)</b>	(5,100)	(5,100)	(5,100)	(5,100)	(25,500)
<b>Total Operating Revenues</b>	<b>(20,340,509)</b>	<b>(20,672,890)</b>	<b>(21,364,908)</b>	<b>(22,329,371)</b>	<b>(22,585,001)</b>	<b>(23,341,984)</b>	<b>(110,294,154)</b>
<b>Operating Expenditures</b>							
Administration	1,137,584	<b>1,133,471</b>	1,153,441	1,173,796	1,194,545	1,215,696	5,870,949
Professional fees	43,500	<b>43,500</b>	44,370	45,257	46,163	47,086	226,376
Building ops	347,630	<b>321,630</b>	328,063	334,624	341,317	348,143	1,673,777
Veh & Equip ops	5,265,537	<b>5,088,432</b>	5,175,899	5,279,416	5,385,005	5,492,704	26,421,456
Operating costs	2,260,304	<b>2,200,623</b>	2,620,617	2,976,367	3,759,116	4,210,281	15,767,004
Wages & benefits	10,964,254	<b>11,275,187</b>	11,442,018	11,670,859	11,904,275	12,142,362	58,434,701
Contributions to reserve funds	2,045	<b>452,045</b>	502,045	742,045	52,045	52,045	1,800,225
<b>Total Operating Expenditures</b>	<b>20,020,854</b>	<b>20,514,888</b>	<b>21,266,453</b>	<b>22,222,364</b>	<b>22,682,466</b>	<b>23,508,317</b>	<b>110,194,488</b>
<b>Operating (surplus)/deficit</b>	<b>(319,655)</b>	<b>(158,002)</b>	<b>(98,455)</b>	<b>(107,007)</b>	<b>97,465</b>	<b>166,333</b>	<b>(99,666)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	2,277,550	<b>2,488,000</b>	3,142,750	1,412,600	116,000	208,000	7,367,350
Transfer from reserves	(1,191,930)	<b>(1,501,860)</b>	(1,800,825)	(689,000)			(3,991,685)
Grants and other	(140,070)	<b>(280,140)</b>	(1,149,175)	(611,000)			(2,040,315)
<b>Net Capital Assets funded from Operations</b>	<b>945,550</b>	<b>706,000</b>	<b>192,750</b>	<b>112,600</b>	<b>116,000</b>	<b>208,000</b>	<b>1,335,350</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>625,895</b>	<b>547,998</b>	<b>94,295</b>	<b>5,593</b>	<b>213,465</b>	<b>374,333</b>	<b>1,235,684</b>
Add: Transfer from appropriated surplus		<b>(480,000)</b>					<b>(480,000)</b>
Add: Prior year (surplus) / deficit	(2,354,634)	<b>(1,591,983)</b>	(1,523,985)	(1,429,690)	(1,424,097)	(1,210,632)	(7,180,387)
<b>(Surplus) applied to future years</b>	<b>(1,728,739)</b>	<b>(1,523,985)</b>	<b>(1,429,690)</b>	<b>(1,424,097)</b>	<b>(1,210,632)</b>	<b>(836,299)</b>	<b>(6,424,703)</b>

**Transit Southern Community**
**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	780,000	160,000	98,000	100,000	65,000	<b>1,203,000</b>
PC-0500 COMPUTER - TRANSIT STHRN CONVENTIONAL	7,250	9,000	10,600	14,000	18,000	<b>58,850</b>
PC-0501 COMPUTER - TRANSIT STHRN HANDYDART	750	3,750	4,000	2,000		<b>10,500</b>
TR-0003 TRANSIT - DOWNTOWN EXCHANGE CONSTRUCTION		1,700,000	1,300,000			<b>3,000,000</b>
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	600,000					<b>600,000</b>
TR-0005 TRANSIT - DOWNTOWN EXCHANGE LAND	1,000,000	500,000				<b>1,500,000</b>
TR-0008 TRANSIT - CNG COMPRESSOR STN GENERATOR		750,000				<b>750,000</b>
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	100,000	20,000			125,000	<b>245,000</b>
<b>Total Transit Southern Community</b>	<b>2,488,000</b>	<b>3,142,750</b>	<b>1,412,600</b>	<b>116,000</b>	<b>208,000</b>	<b>7,367,350</b>

TRANSIT - SOUTHERN COMMUNITY

Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	3,736,425	2,721,929	1,448,323	1,517,427	1,586,395
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	150,000	-			
TR-0003 TRANSIT - DOWNTOWN EXCHANGE CONSTRUCTION	-	901,000	689,000		
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	319,860				
TR-0005 TRANSIT - DOWNTOWN EXCHANGE LAND	1,000,000	500,000			
TR-0008 TRANSIT - CNG COMPRESSOR STN GENERATOR	-	399,825			
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	32,000				
<b>Total Allocated To Capital Projects</b>	<b>1,501,860</b>	<b>1,800,825</b>	<b>689,000</b>	<b>-</b>	<b>-</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,501,860</b>	<b>1,800,825</b>	<b>689,000</b>	<b>-</b>	<b>-</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	450,000	500,000	740,000	50,000	50,000
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>450,000</b>	<b>500,000</b>	<b>740,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Closing Balance Before Interest</b>	<b>2,684,565</b>	<b>1,421,104</b>	<b>1,499,323</b>	<b>1,567,427</b>	<b>1,636,395</b>
Interest Income	37,364	27,219	18,104	18,968	23,796
<b>Closing Reserve Balance fund</b>	<b>2,721,929</b>	<b>1,448,323</b>	<b>1,517,427</b>	<b>1,586,395</b>	<b>1,660,191</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sinking Fund (20 yrs)</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>
<b>Interest (20 yrs)</b>	<b>0.035000</b>	<b>0.040000</b>	<b>0.040000</b>	<b>0.040000</b>	<b>0.050000</b>
<b>Term</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Debt issuing cost rate</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>
<b>New Debt Principal/Int</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New Debt Principal/Int (cumulative)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt issuing cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>8.0%</b>	5.0%	2.0%	2.0%	3.0%	
Property taxes	(1,093,679)	<b>(1,181,386)</b>	(1,240,455)	(1,265,264)	(1,290,569)	(1,329,287)	(6,306,961)
	(1,093,679)	<b>(1,181,386)</b>	(1,240,455)	(1,265,264)	(1,290,569)	(1,329,287)	(6,306,961)
Operations	(4,000)	<b>(4,000)</b>	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Transit fares	(270,782)	<b>(270,782)</b>	(273,490)	(276,225)	(278,987)	(281,777)	(1,381,261)
Operating grants	(586,377)	<b>(564,477)</b>	(575,766)	(581,524)	(587,339)	(599,086)	(2,908,192)
Planning grants	(18,251)	<b>(35,287)</b>	(70,948)	(86,276)	(22,075)		(214,586)
<b>Total Operating Revenues</b>	<b>(1,973,089)</b>	<b>(2,055,932)</b>	<b>(2,164,659)</b>	<b>(2,213,289)</b>	<b>(2,182,970)</b>	<b>(2,214,150)</b>	<b>(10,831,000)</b>
<b>Operating Expenditures</b>							
Administration	97,659	<b>103,644</b>	108,350	111,439	113,668	115,941	553,042
Operating costs	879,351	<b>839,145</b>	855,928	873,046	890,508	908,317	4,366,944
Wages & benefits	1,095,772	<b>1,119,624</b>	1,142,016	1,164,856	1,188,154	1,211,917	5,826,567
<b>Total Operating Expenditures</b>	<b>2,072,782</b>	<b>2,062,413</b>	<b>2,106,294</b>	<b>2,149,341</b>	<b>2,192,330</b>	<b>2,236,175</b>	<b>10,746,553</b>
<b>Operating (surplus)/deficit</b>	<b>99,693</b>	<b>6,481</b>	<b>(58,365)</b>	<b>(63,948)</b>	<b>9,360</b>	<b>22,025</b>	<b>(84,447)</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>99,693</b>	<b>6,481</b>	<b>(58,365)</b>	<b>(63,948)</b>	<b>9,360</b>	<b>22,025</b>	<b>(84,447)</b>
Add: Prior year (surplus) / deficit	(508,481)	<b>(542,277)</b>	(535,796)	(594,161)	(658,109)	(648,749)	(2,979,092)
<b>(Surplus) applied to future years</b>	<b>(408,788)</b>	<b>(535,796)</b>	<b>(594,161)</b>	<b>(658,109)</b>	<b>(648,749)</b>	<b>(626,724)</b>	<b>(3,063,539)</b>



**Gabriola Island Emergency Wharf  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>(1.0%)</b>					
Property taxes	(6,961)	<b>(6,891)</b>	(6,891)	(6,891)	(6,891)	(6,891)	(34,455)
	(6,961)	<b>(6,891)</b>	(6,891)	(6,891)	(6,891)	(6,891)	(34,455)
<b>Total Operating Revenues</b>	(6,961)	<b>(6,891)</b>	(6,891)	(6,891)	(6,891)	(6,891)	(34,455)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	500	500	500	500	2,500
Professional fees	2,000	<b>500</b>	500	500	500	500	2,500
Operating costs	2,000	<b>2,500</b>	2,550	2,601	2,653	2,706	13,010
Contributions to reserve funds	2,764	<b>5,296</b>	3,341	3,290	3,238	3,185	18,350
<b>Total Operating Expenditures</b>	7,264	<b>8,796</b>	6,891	6,891	6,891	6,891	36,360
<b>Operating (surplus)/deficit</b>	303	<b>1,905</b>					1,905
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	303	<b>1,905</b>					1,905
Add: Prior year (surplus) / deficit	(303)	<b>(1,905)</b>					(1,905)
<b>(Surplus) applied to future years</b>							



**Transit - Gabriola Transit Contribution**  
**FINANCIAL PLAN**  
**2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>							
Property taxes	(136,000)	<b>(136,000)</b>	(136,000)	(136,000)	(136,000)	(136,000)	(680,000)
	(136,000)	<b>(136,000)</b>	(136,000)	(136,000)	(136,000)	(136,000)	(680,000)
<b>Total Operating Revenues</b>	(136,000)	<b>(136,000)</b>	(136,000)	(136,000)	(136,000)	(136,000)	(680,000)
<b>Operating Expenditures</b>							
Administration	5,800	<b>5,800</b>	5,800	5,800	5,800	5,800	29,000
Transfer to other gov/org	130,200	<b>130,200</b>	130,200	130,200	130,200	130,200	651,000
<b>Total Operating Expenditures</b>	136,000	<b>136,000</b>	136,000	136,000	136,000	136,000	680,000
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							



**Transit -Gabriola Island Taxi Saver  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>							
Property taxes		(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(21,660)
		(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(21,660)
<b>Total Operating Revenues</b>		(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(21,660)
<b>Operating Expenditures</b>							
Administration	440	440	440	440	440	440	2,200
Transfer to other gov/org	7,554	8,000	3,892	3,892	3,892	3,892	23,568
<b>Total Operating Expenditures</b>	7,994	8,440	4,332	4,332	4,332	4,332	25,768
<b>Operating (surplus)/deficit</b>	7,994	4,108					4,108
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	7,994	4,108					4,108
Add: Prior year (surplus) / deficit	(7,994)	(4,108)					(4,108)
<b>(Surplus) applied to future years</b>							

**Emergency Planning  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>9.0%</b>	9.0%	2.0%	2.0%	2.0%	
Property taxes	(305,040)	<b>(332,494)</b>	(362,418)	(369,667)	(377,060)	(384,601)	(1,826,240)
Municipal agreements	(26,819)	<b>(29,334)</b>	(31,974)	(32,614)	(33,266)	(33,931)	(161,119)
	(331,859)	<b>(361,828)</b>	(394,392)	(402,281)	(410,326)	(418,532)	(1,987,359)
Operating grants	(70,000)	<b>(278,500)</b>	(173,500)	(45,000)	(45,000)	(45,000)	(587,000)
Miscellaneous	(10,000)	<b>(20,000)</b>	(60,000)				(80,000)
<b>Total Operating Revenues</b>	<b>(411,859)</b>	<b>(660,328)</b>	<b>(627,892)</b>	<b>(447,281)</b>	<b>(455,326)</b>	<b>(463,532)</b>	<b>(2,654,359)</b>
<b>Operating Expenditures</b>							
Administration	34,016	<b>34,146</b>	34,487	34,832	35,181	35,532	174,178
Professional fees	81,500	<b>183,500</b>	60,335	60,938	61,548	62,163	428,484
Building ops	1,100	<b>1,100</b>	1,111	1,122	1,133	1,145	5,611
Veh & Equip ops	11,050	<b>9,600</b>	9,696	9,793	9,891	9,990	48,970
Operating costs	40,414	<b>55,668</b>	131,225	57,537	58,688	59,861	362,979
Program costs		<b>128,500</b>	128,500				257,000
Wages & benefits	243,664	<b>211,021</b>	215,241	219,546	223,937	228,416	1,098,161
Transfer to other gov/org	20,000	<b>23,000</b>	24,000	24,240	24,482	24,727	120,449
Contributions to reserve funds	23,340	<b>45,000</b>	40,000	40,000	40,000	40,000	205,000
<b>Total Operating Expenditures</b>	<b>455,084</b>	<b>691,535</b>	<b>644,595</b>	<b>448,008</b>	<b>454,860</b>	<b>461,834</b>	<b>2,700,832</b>
<b>Operating (surplus)/deficit</b>	<b>43,225</b>	<b>31,207</b>	<b>16,703</b>	<b>727</b>	<b>(466)</b>	<b>(1,698)</b>	<b>46,473</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	54,250	<b>87,500</b>		200			87,700
Transfer from reserves	(50,000)	<b>(85,000)</b>					(85,000)
<b>Net Capital Assets funded from Operations</b>	<b>4,250</b>	<b>2,500</b>		<b>200</b>			<b>2,700</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>47,475</b>	<b>33,707</b>	<b>16,703</b>	<b>927</b>	<b>(466)</b>	<b>(1,698)</b>	<b>49,173</b>
Add: Prior year (surplus) / deficit	(57,639)	<b>(58,788)</b>	(25,081)	(8,378)	(7,451)	(7,917)	(107,615)
<b>(Surplus) applied to future years</b>	<b>(10,164)</b>	<b>(25,081)</b>	<b>(8,378)</b>	<b>(7,451)</b>	<b>(7,917)</b>	<b>(9,615)</b>	<b>(58,442)</b>

**Emergency Planning**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	85,000					<b>85,000</b>
PC-1900 COMPUTER - EMERGENCY PLANNING	2,500		200			<b>2,700</b>
<b>Total Emergency Planning</b>	<b>87,500</b>		<b>200</b>			<b>87,700</b>

EMERGENCY PLANNING

Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	93,191	53,783	93,981	134,816	176,161
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	85,000				
<b>Total Allocated To Capital Projects</b>	<b>85,000</b>	-	-	-	-
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund	340	340	340	340	340
Transfers to Reserve Account	-	-	-	-	-
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>
<b>Total Expenditures</b>	<b>85,340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	45,000	40,000	40,000	40,000	40,000
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Closing Balance Before Interest</b>	<b>52,851</b>	<b>93,443</b>	<b>133,641</b>	<b>174,476</b>	<b>215,821</b>
Interest Income	932	538	1,175	1,685	2,642
<b>Closing Reserve Balance fund</b>	<b>53,783</b>	<b>93,981</b>	<b>134,816</b>	<b>176,161</b>	<b>218,463</b>
<b>Draw from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**D68 Search & Rescue  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>(1.0%)</b>			0.4%	1.1%	
Property taxes	(47,884)	<b>(47,400)</b>	(47,400)	(47,400)	(47,600)	(48,100)	(237,900)
	(47,884)	<b>(47,400)</b>	(47,400)	(47,400)	(47,600)	(48,100)	(237,900)
Grants in lieu of taxes	(135)	<b>(135)</b>	(135)	(135)	(135)	(135)	(675)
<b>Total Operating Revenues</b>	<b>(48,019)</b>	<b>(47,535)</b>	<b>(47,535)</b>	<b>(47,535)</b>	<b>(47,735)</b>	<b>(48,235)</b>	<b>(238,575)</b>
<b>Operating Expenditures</b>							
Administration	500	<b>750</b>	750	750	750	750	3,750
Building ops	24,000	<b>24,000</b>	24,000	24,000	24,000	24,000	120,000
Transfer to other gov/org	23,800	<b>23,475</b>	23,475	23,475	23,475	23,475	117,375
<b>Total Operating Expenditures</b>	<b>48,300</b>	<b>48,225</b>	<b>48,225</b>	<b>48,225</b>	<b>48,225</b>	<b>48,225</b>	<b>241,125</b>
<b>Operating (surplus)/deficit</b>	281	<b>690</b>	690	690	490	(10)	2,550
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	281	<b>690</b>	690	690	490	(10)	2,550
Add: Prior year (surplus) / deficit	(3,350)	<b>(3,468)</b>	(2,778)	(2,088)	(1,398)	(908)	(10,640)
<b>(Surplus) applied to future years</b>	<b>(3,069)</b>	<b>(2,778)</b>	<b>(2,088)</b>	<b>(1,398)</b>	<b>(908)</b>	<b>(918)</b>	<b>(8,090)</b>



**D69 Marine Search & Rescue  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>							
Property taxes	(5,000)	<b>(5,000)</b>	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
	(5,000)	<b>(5,000)</b>	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
<b>Total Operating Revenues</b>	(5,000)	<b>(5,000)</b>	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
<b>Operating Expenditures</b>							
Transfer to other gov/org	5,000	<b>5,000</b>	5,000	5,000	5,000	5,000	25,000
<b>Total Operating Expenditures</b>	5,000	<b>5,000</b>	5,000	5,000	5,000	5,000	25,000
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							





**D69 Land Search & Rescue  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>			0.5%				
Property taxes	(10,200)	<b>(10,200)</b>	(10,250)	(10,255)	(10,260)	(10,265)	(51,230)
	(10,200)	<b>(10,200)</b>	(10,250)	(10,255)	(10,260)	(10,265)	(51,230)
<b>Total Operating Revenues</b>	(10,200)	<b>(10,200)</b>	(10,250)	(10,255)	(10,260)	(10,265)	(51,230)
<b>Operating Expenditures</b>							
Administration	200	<b>200</b>	250	255	260	265	1,230
Transfer to other gov/org	10,000	<b>10,000</b>	10,000	10,000	10,000	10,000	50,000
<b>Total Operating Expenditures</b>	10,200	<b>10,200</b>	10,250	10,255	10,260	10,265	51,230
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>2.0%</b>	4.0%	2.0%	2.0%	2.0%	
Property taxes	(155,820)	<b>(158,937)</b>	(165,294)	(168,600)	(171,972)	(175,412)	(840,215)
	(155,820)	<b>(158,937)</b>	(165,294)	(168,600)	(171,972)	(175,412)	(840,215)
<b>Total Operating Revenues</b>	(155,820)	<b>(158,937)</b>	(165,294)	(168,600)	(171,972)	(175,412)	(840,215)
<b>Operating Expenditures</b>							
Administration	7,500	<b>10,000</b>	10,200	10,404	10,612	10,824	52,040
Veh & Equip ops	7,050	<b>9,450</b>	9,545	9,640	9,833	9,931	48,399
Operating costs	9,920	<b>10,000</b>	10,100	10,302	10,405	10,613	51,420
Transfer to other gov/org	130,000	<b>133,000</b>	135,660	138,373	141,141	143,963	692,137
<b>Total Operating Expenditures</b>	154,470	<b>162,450</b>	165,505	168,719	171,991	175,331	843,996
<b>Operating (surplus)/deficit</b>	(1,350)	<b>3,513</b>	211	119	19	(81)	3,781
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(1,350)	<b>3,513</b>	211	119	19	(81)	3,781
Add: Prior year (surplus) / deficit	(17,437)	<b>(8,906)</b>	(5,393)	(5,182)	(5,063)	(5,044)	(29,588)
<b>(Surplus) applied to future years</b>	(18,787)	<b>(5,393)</b>	(5,182)	(5,063)	(5,044)	(5,125)	(25,807)

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>5.0%</b>	6.0%	4.0%	3.0%	1.5%	
Property taxes	(635,737)	<b>(667,725)</b>	(707,789)	(736,100)	(758,183)	(769,556)	(3,639,353)
	(635,737)	<b>(667,725)</b>	(707,789)	(736,100)	(758,183)	(769,556)	(3,639,353)
<b>Total Operating Revenues</b>	(635,737)	<b>(667,725)</b>	(707,789)	(736,100)	(758,183)	(769,556)	(3,639,353)
<b>Operating Expenditures</b>							
Administration	10,000	<b>12,500</b>	12,750	12,878	13,135	13,266	64,529
Operating costs	6,000	<b>6,500</b>	6,630	6,696	6,830	6,899	33,555
Transfer to other gov/org	640,241	<b>667,725</b>	698,372	715,186	732,577	746,789	3,560,649
<b>Total Operating Expenditures</b>	656,241	<b>686,725</b>	717,752	734,760	752,542	766,954	3,658,733
<b>Operating (surplus)/deficit</b>	20,504	<b>19,000</b>	9,963	(1,340)	(5,641)	(2,602)	19,380
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	20,504	<b>19,000</b>	9,963	(1,340)	(5,641)	(2,602)	19,380
Add: Prior year (surplus) / deficit	(49,914)	<b>(29,410)</b>	(10,410)	(447)	(1,787)	(7,428)	(49,482)
<b>(Surplus) applied to future years</b>	(29,410)	<b>(10,410)</b>	(447)	(1,787)	(7,428)	(10,030)	(30,102)



**D68 Community Justice  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>0.8%</b>	2.0%	2.0%	2.0%	2.0%	
Property taxes	(16,000)	<b>(16,125)</b>	(16,445)	(16,771)	(17,104)	(17,444)	(83,889)
	(16,000)	<b>(16,125)</b>	(16,445)	(16,771)	(17,104)	(17,444)	(83,889)
<b>Total Operating Revenues</b>	(16,000)	<b>(16,125)</b>	(16,445)	(16,771)	(17,104)	(17,444)	(83,889)
<b>Operating Expenditures</b>							
Administration		<b>125</b>	125	125	125	125	625
Transfer to other gov/org	16,000	<b>16,000</b>	16,320	16,646	16,979	17,319	83,264
<b>Total Operating Expenditures</b>	16,000	<b>16,125</b>	16,445	16,771	17,104	17,444	83,889
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>(16.7%)</b>	25.7%				
Property taxes	(58,999)	<b>(49,275)</b>	(65,128)	(65,128)	(65,128)	(65,128)	(309,787)
Parcel taxes	(64,561)	<b>(53,646)</b>	(64,216)	(64,216)	(64,216)	(64,216)	(310,510)
	(123,560)	<b>(102,921)</b>	(129,344)	(129,344)	(129,344)	(129,344)	(620,297)
<b>Total Operating Revenues</b>	(123,560)	<b>(102,921)</b>	(129,344)	(129,344)	(129,344)	(129,344)	(620,297)
<b>Operating Expenditures</b>							
Administration		<b>125</b>	125	125	125	125	625
Transfer to other gov/org	123,560	<b>129,219</b>	129,219	129,219	129,219	129,219	646,095
<b>Total Operating Expenditures</b>	123,560	<b>129,344</b>	129,344	129,344	129,344	129,344	646,720
<b>Operating (surplus)/deficit</b>		<b>26,423</b>					26,423
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>		<b>26,423</b>					26,423
Add: Transfer from appropriated surplus		<b>(26,423)</b>					(26,423)
<b>(Surplus) applied to future years</b>							

**Fire - Administration  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>							
Miscellaneous	(144,058)	<b>(230,780)</b>	(235,712)	(199,526)	(205,513)	(206,773)	(1,078,304)
<b>Total Operating Revenues</b>	(144,058)	<b>(230,780)</b>	(235,712)	(199,526)	(205,513)	(206,773)	(1,078,304)
<b>Operating Expenditures</b>							
Administration	1,200	<b>3,000</b>	3,000	3,000	3,000	3,000	15,000
Professional fees		<b>65,000</b>	45,000	5,000	5,000	5,000	125,000
Veh & Equip ops		<b>1,200</b>	1,200	1,200	1,200	1,200	6,000
Operating costs	5,668	<b>4,883</b>	5,800	5,800	5,800	5,800	28,083
Wages & benefits	137,190	<b>177,169</b>	180,712	184,326	188,013	191,773	921,993
<b>Total Operating Expenditures</b>	144,058	<b>251,252</b>	235,712	199,326	203,013	206,773	1,096,076
<b>Operating (surplus)/deficit</b>		<b>20,472</b>		(200)	(2,500)		17,772
<b>Capital Asset Expenditures</b>							
Capital expenditures				200	2,500		2,700
<b>Net Capital Assets funded from Operations</b>				200	2,500		2,700
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>		<b>20,472</b>					20,472
Add: Transfer from appropriated surplus		<b>(20,472)</b>					(20,472)
<b>(Surplus) applied to future years</b>							

**Fire - Extension  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>5.0%</b>	4.0%	4.0%	5.0%	6.0%	
Property taxes	(166,808)	<b>(175,173)</b>	(182,180)	(189,467)	(198,940)	(210,877)	(956,637)
	(166,808)	<b>(175,173)</b>	(182,180)	(189,467)	(198,940)	(210,877)	(956,637)
<b>Total Operating Revenues</b>	(166,808)	<b>(175,173)</b>	(182,180)	(189,467)	(198,940)	(210,877)	(956,637)
<b>Operating Expenditures</b>							
Administration	5,739	<b>8,501</b>	8,652	8,032	8,418	8,823	42,426
Professional fees	350	<b>350</b>	350	350	350	350	1,750
Building ops	28,000	<b>29,900</b>	30,498	31,108	31,730	32,365	155,601
Veh & Equip ops	38,100	<b>39,300</b>	39,300	39,300	39,300	39,300	196,500
Operating costs	54,650	<b>56,650</b>	58,350	60,100	61,903	63,760	300,763
Contributions to reserve funds	79,108	<b>40,472</b>	45,030	50,577	57,239	66,279	259,597
<b>Total Operating Expenditures</b>	205,947	<b>175,173</b>	182,180	189,467	198,940	210,877	956,637
<b>Operating (surplus)/deficit</b>	39,139						
<b>Capital Asset Expenditures</b>							
Capital expenditures		<b>500,000</b>					500,000
Transfer from reserves		<b>(500,000)</b>					(500,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	39,139						
Add: Prior year (surplus) / deficit	(39,139)						
<b>(Surplus) applied to future years</b>							

**Fire - Extension**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
VH-2027 VEHICLE - FIRE EXTENSION	500,000					<b>500,000</b>
<b>Total Fire - Extension</b>	500,000					<b>500,000</b>



FIRE - EXTENSION

Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	574,723	120,942	167,181	219,848	279,835
VH-2027 VEHICLE - FIRE EXTENSION	500,000		-	-	-
<b>Total Allocated To Capital Projects</b>	<b>500,000</b>	-	-	-	-
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
<b>Total Expenditures</b>	<b>500,000</b>	-	-	-	-
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	40,472	45,030	50,577	57,239	66,279
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	40,472	45,030	50,577	57,239	66,279
<b>Closing Balance Before Interest</b>	<b>115,195</b>	<b>165,972</b>	<b>217,758</b>	<b>277,087</b>	<b>346,114</b>
Interest Income	5,747	1,209	2,090	2,748	4,198
<b>Closing Reserve Balance fund</b>	<b>120,942</b>	<b>167,181</b>	<b>219,848</b>	<b>279,835</b>	<b>350,312</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Fire - Nanaimo River  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>							
Property taxes	(17,792)	<b>(17,792)</b>	(17,792)	(17,792)	(17,792)	(17,792)	(88,960)
	(17,792)	<b>(17,792)</b>	(17,792)	(17,792)	(17,792)	(17,792)	(88,960)
<b>Total Operating Revenues</b>	(17,792)	<b>(17,792)</b>	(17,792)	(17,792)	(17,792)	(17,792)	(88,960)
<b>Operating Expenditures</b>							
Administration	575	<b>575</b>	575	575	575	575	2,875
Contributions to reserve funds	16,267	<b>16,157</b>	16,153	16,153	16,153	16,153	80,769
Debt interest	364	<b>364</b>	364	364	364	364	1,820
<b>Total Operating Expenditures</b>	17,206	<b>17,096</b>	17,092	17,092	17,092	17,092	85,464
<b>Operating (surplus)/deficit</b>	(586)	<b>(696)</b>	(700)	(700)	(700)	(700)	(3,496)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	700	<b>700</b>	700	700	700	700	3,500
<b>Total Capital Financing Charges</b>	700	<b>700</b>	700	700	700	700	3,500
<b>Net (surplus)/deficit for the year</b>	114	<b>4</b>					4
Add: Prior year (surplus) / deficit	(114)	<b>(4)</b>					(4)
<b>(Surplus) applied to future years</b>							

FIRE - NANAIMO RIVER

Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	155,909	173,625	191,518	210,069	228,852
<b>Total Allocated To Capital Projects</b>	-	-	-	-	-
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	16,157	16,157	16,157	16,157	16,157
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	16,157	16,157	16,157	16,157	16,157
<b>Closing Balance Before Interest</b>	172,066	189,782	207,675	226,226	245,009
Interest Income	1,559	1,736	2,394	2,626	3,433
<b>Closing Reserve Balance fund</b>	173,625	191,518	210,069	228,852	248,442
<b>Draw from Reserve Account</b>					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>21.5%</b>	3.5%	2.0%	1.0%	2.0%	
Property taxes	(705,955)	<b>(858,055)</b>	(888,087)	(905,849)	(915,024)	(933,325)	(4,500,340)
	(705,955)	<b>(858,055)</b>	(888,087)	(905,849)	(915,024)	(933,325)	(4,500,340)
Grants in lieu of taxes	(11,000)	<b>(11,000)</b>	(11,000)	(11,000)	(11,000)	(11,000)	(55,000)
<b>Total Operating Revenues</b>	<b>(716,955)</b>	<b>(869,055)</b>	<b>(899,087)</b>	<b>(916,849)</b>	<b>(926,024)</b>	<b>(944,325)</b>	<b>(4,555,340)</b>
<b>Operating Expenditures</b>							
Administration	51,537	<b>85,952</b>	87,384	76,657	80,490	84,514	414,997
Professional fees	500	<b>500</b>	500	500	500	500	2,500
Building ops	44,605	<b>47,205</b>	48,149	49,112	50,094	51,096	245,656
Veh & Equip ops	51,800	<b>50,000</b>	51,000	52,020	53,060	54,122	260,202
Operating costs	316,000	<b>337,636</b>	341,012	344,422	351,311	354,824	1,729,205
Wages & benefits		<b>4,000</b>	4,080	4,162	4,245	4,330	20,817
Contributions to reserve funds	93,400	<b>143,000</b>	164,082	195,838	194,902	214,386	912,208
Debt interest	83,700	<b>83,700</b>	83,700	83,700	83,700	83,700	418,500
<b>Total Operating Expenditures</b>	<b>641,542</b>	<b>751,993</b>	<b>779,907</b>	<b>806,411</b>	<b>818,302</b>	<b>847,472</b>	<b>4,004,085</b>
<b>Operating (surplus)/deficit</b>	<b>(75,413)</b>	<b>(117,062)</b>	<b>(119,180)</b>	<b>(110,438)</b>	<b>(107,722)</b>	<b>(96,853)</b>	<b>(551,255)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	11,500	<b>125,040</b>	195,000	515,000	12,000	150,000	997,040
Transfer from reserves		<b>(95,040)</b>	(180,000)	(500,000)		(150,000)	(925,040)
<b>Net Capital Assets funded from Operations</b>	<b>11,500</b>	<b>30,000</b>	<b>15,000</b>	<b>15,000</b>	<b>12,000</b>		<b>72,000</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	93,700	<b>93,700</b>	93,700	93,700	93,700	93,700	468,500
<b>Total Capital Financing Charges</b>	<b>93,700</b>	<b>93,700</b>	<b>93,700</b>	<b>93,700</b>	<b>93,700</b>	<b>93,700</b>	<b>468,500</b>
<b>Net (surplus)/deficit for the year</b>	<b>29,787</b>	<b>6,638</b>	<b>(10,480)</b>	<b>(1,738)</b>	<b>(2,022)</b>	<b>(3,153)</b>	<b>(10,755)</b>
Add: Prior year (surplus) / deficit	(29,787)	<b>(8,958)</b>	(2,320)	(12,800)	(14,538)	(16,560)	(55,176)
<b>(Surplus) applied to future years</b>		<b>(2,320)</b>	<b>(12,800)</b>	<b>(14,538)</b>	<b>(16,560)</b>	<b>(19,713)</b>	<b>(65,931)</b>

**Fire - Nanoose Bay**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	125,040	145,000	15,000	12,000		<b>297,040</b>
VH-2023 VEHICLE - FIRE NANOOSE BAY		50,000	500,000		150,000	<b>700,000</b>
<b>Total Fire - Nanoose Bay</b>	125,040	195,000	515,000	12,000	150,000	<b>997,040</b>

FIRE - NANOOSE BAY

BUILDING					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	4,983	-	20,000	56,898	119,115
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	25,040				
<b>Total Allocated To Capital Projects</b>	<b>25,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>25,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	20,000	20,000	36,648	61,506	75,362
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>20,000</b>	<b>20,000</b>	<b>36,648</b>	<b>61,506</b>	<b>75,362</b>
<b>Closing Balance Before Interest</b>	<b>(57)</b>	<b>20,000</b>	<b>56,648</b>	<b>118,404</b>	<b>194,477</b>
Interest Income	50	-	250	711	1,787
<b>Closing Reserve Balance fund</b>	<b>(7)</b>	<b>20,000</b>	<b>56,898</b>	<b>119,115</b>	<b>196,264</b>
<b>Draw from Reserve Account</b>					
Net To Borrow	7	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		1	0	0	0
New Debt Principal/Int (cumulative)	0	1	1	1	1
Debt issuing cost	0	0	0	0	0
VEHICLE/ EQUIPMENT					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	318,840	371,840	191,840	-	-
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	70,000	130,000			
VH-2023 VEHICLE - FIRE NANOOSE BAY	-	50,000	500,000	-	150,000
<b>Total Allocated To Capital Projects</b>	<b>70,000</b>	<b>180,000</b>	<b>500,000</b>	<b>-</b>	<b>150,000</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>70,000</b>	<b>180,000</b>	<b>500,000</b>	<b>-</b>	<b>150,000</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	123,000	-	-	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>123,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance Before Interest</b>	<b>371,840</b>	<b>191,840</b>	<b>(308,160)</b>	<b>-</b>	<b>(150,000)</b>
Interest Income	-	-	-	-	-
<b>Closing Reserve Balance fund</b>	<b>371,840</b>	<b>191,840</b>	<b>(308,160)</b>	<b>-</b>	<b>(150,000)</b>
<b>Draw from Reserve Account</b>					
Net To Borrow	0	0	308,160	0	150,000
Sinking Fund (20 yrs)	0.000000	0.000000	0.000000	0.000000	0.000000
Interest (20 yrs)	0.000000	0.000000	0.000000	0.000000	0.000000
Term	0	0	0	0	0
Debt issuing cost rate	0.000	0.000	0.000	0.000	0.000
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	2,156,163	3,451,685	4,835,366	4,835,367	5,135,368
Debt issuing cost	0	0	0	0	0

**Fire - Coombs Hilliers  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>14.8%</b>	6.0%	7.0%	3.0%	3.0%	
Property taxes	(466,606)	<b>(535,639)</b>	(567,773)	(607,527)	(625,721)	(644,459)	(2,981,119)
	(466,606)	<b>(535,639)</b>	(567,773)	(607,527)	(625,721)	(644,459)	(2,981,119)
<b>Total Operating Revenues</b>	(466,606)	<b>(535,639)</b>	(567,773)	(607,527)	(625,721)	(644,459)	(2,981,119)
<b>Operating Expenditures</b>							
Administration	21,789	<b>28,778</b>	29,290	27,442	28,814	30,255	144,579
Professional fees	500	<b>300</b>	306	312	318	382	1,618
Building ops	23,300	<b>26,950</b>	27,220	27,492	27,767	28,044	137,473
Veh & Equip ops	75,070	<b>101,985</b>	101,985	101,985	101,985	101,985	509,925
Operating costs	83,295	<b>97,685</b>	97,685	97,685	97,685	97,685	488,425
Wages & benefits	101,155	<b>132,080</b>	134,722	137,416	140,164	142,968	687,350
Contributions to reserve funds	139,847	<b>129,311</b>	152,077	150,441	164,298	178,517	774,644
Debt interest	4,200	<b>4,200</b>	4,200	4,200	4,200	4,200	21,000
<b>Total Operating Expenditures</b>	449,156	<b>521,289</b>	547,485	546,973	565,231	584,036	2,765,014
<b>Operating (surplus)/deficit</b>	(17,450)	<b>(14,350)</b>	(20,288)	(60,554)	(60,490)	(60,423)	(216,105)
<b>Capital Asset Expenditures</b>							
Capital expenditures	80,000	<b>762,300</b>	720,000			350,000	1,832,300
Transfer from reserves	(80,000)	<b>(762,300)</b>	(120,000)			(350,000)	(1,232,300)
New borrowing			(600,000)				(600,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	17,450	<b>17,450</b>	17,450	17,450	17,450	17,450	87,250
New debt (principal & interest)			6,000	46,329	46,329	46,329	144,987
<b>Total Capital Financing Charges</b>	17,450	<b>17,450</b>	23,450	63,779	63,779	63,779	232,237
<b>Net (surplus)/deficit for the year</b>		<b>3,100</b>	3,162	3,225	3,289	3,356	16,132
Add: Prior year (surplus) / deficit		<b>(27,904)</b>	(24,804)	(21,642)	(18,417)	(15,128)	(107,895)
<b>(Surplus) applied to future years</b>		<b>(24,804)</b>	(21,642)	(18,417)	(15,128)	(11,772)	(91,763)

**Fire - Coombs Hilliers**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
FR-0002 COOMBS HILLIERS FIREHALL 2 RECONST	300,000	700,000				<b>1,000,000</b>
FR-0010 COOMBS HILLIERS WATER TANK CONSTRUCTION	190,300					<b>190,300</b>
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	260,000					<b>260,000</b>
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	12,000	20,000			350,000	<b>382,000</b>
<b>Total Fire - Coombs Hilliers</b>	<b>762,300</b>	<b>720,000</b>			<b>350,000</b>	<b>1,832,300</b>



FIRE - COOMBS HILLIERS

Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	711,814	85,943	118,879	270,806	438,489
FR-0002 COOMBS HILLIERS FIREHALL 2 RECONST	300,000	100,000	-	-	-
FR-0010 COOMBS HILLIERS WATER TANK CONSTRUCTION	190,300				
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	260,000	-			
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	12,000	20,000			350,000
<b>Total Allocated To Capital Projects</b>	<b>762,300</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>762,300</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	129,311	152,077	150,441	164,298	178,517
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>129,311</b>	<b>152,077</b>	<b>150,441</b>	<b>164,298</b>	<b>178,517</b>
<b>Closing Balance Before Interest</b>	<b>78,825</b>	<b>118,020</b>	<b>269,320</b>	<b>435,104</b>	<b>267,006</b>
Interest Income	7,118	859	1,486	3,385	6,577
<b>Closing Reserve Balance fund</b>	<b>85,943</b>	<b>118,879</b>	<b>270,806</b>	<b>438,489</b>	<b>273,583</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sinking Fund (20 yrs)</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>
<b>Interest (20 yrs)</b>	<b>0.035000</b>	<b>0.040000</b>	<b>0.040000</b>	<b>0.040000</b>	<b>0.050000</b>
<b>Term</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Debt issuing cost rate</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>
<b>New Debt Principal/Int</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New Debt Principal/Int (cumulative)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt issuing cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>14.2%</b>	2.5%	12.0%	8.0%	5.0%	
Property taxes	(561,600)	<b>(641,503)</b>	(657,541)	(736,445)	(795,361)	(835,129)	(3,665,979)
	(561,600)	<b>(641,503)</b>	(657,541)	(736,445)	(795,361)	(835,129)	(3,665,979)
<b>Total Operating Revenues</b>	(561,600)	<b>(641,503)</b>	(657,541)	(736,445)	(795,361)	(835,129)	(3,665,979)
<b>Operating Expenditures</b>							
Administration	14,336	<b>24,250</b>	24,652	21,511	22,587	23,716	116,716
Professional fees	400	<b>400</b>	400	400	400	400	2,000
Building ops	4,080	<b>4,200</b>	4,284	4,370	4,457	4,546	21,857
Veh & Equip ops	7,500	<b>9,000</b>	9,225	9,410	9,598	9,790	47,023
Operating costs	1,420	<b>1,420</b>	1,448	1,477	1,507	1,537	7,389
Transfer to other gov/org	322,764	<b>389,398</b>	396,081	402,899	409,852	418,049	2,016,279
Contributions to reserve funds	211,100	<b>160,570</b>	109,026	116,658	136,085	166,216	688,555
Debt interest		<b>2,150</b>	11,680	8,920	6,075	3,145	31,970
<b>Total Operating Expenditures</b>	561,600	<b>591,388</b>	556,796	565,645	590,561	627,399	2,931,789
<b>Operating (surplus)/deficit</b>		<b>(50,115)</b>	(100,745)	(170,800)	(204,800)	(207,730)	(734,190)
<b>Capital Asset Expenditures</b>							
Capital expenditures	672,000	<b>1,378,862</b>	1,027,000	500,000			2,905,862
Transfer from reserves	(672,000)	<b>(902,862)</b>	(27,000)				(929,862)
New borrowing		<b>(475,000)</b>	(1,000,000)	(500,000)			(1,975,000)
<b>Net Capital Assets funded from Operations</b>		<b>1,000</b>					1,000
<b>Capital Financing Charges</b>							
Existing debt (principal)		<b>44,365</b>	56,443	54,282	54,674	57,604	267,368
New debt (principal & interest)		<b>4,750</b>	44,302	116,518	150,126	150,126	465,822
<b>Total Capital Financing Charges</b>		<b>49,115</b>	100,745	170,800	204,800	207,730	733,190
<b>Net (surplus)/deficit for the year (Surplus) applied to future years</b>							

**Fire - Errington**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2	100,000	1,000,000	500,000			<b>1,600,000</b>
MJ-2021 MAJOR CAP - FIRE ERRINGTON	10,700	27,000				<b>37,700</b>
PC-2021 COMPUTER - FIRE ERRINGTON	1,000					<b>1,000</b>
VH-2021 VEHICLE - FIRE ERRINGTON	1,267,162					<b>1,267,162</b>
<b>Total Fire - Errington</b>	<b>1,378,862</b>	<b>1,027,000</b>	<b>500,000</b>			<b>2,905,862</b>

FIRE - ERRINGTON

BUILDING					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	136,404	45,268	72,721	102,109	144,024
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2	100,000	-	-	-	-
MJ-2021 MAJOR CAP - FIRE ERRINGTON	7,500	-	-	-	-
<b>Total Allocated To Capital Projects</b>	<b>107,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>107,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	15,000	27,000	28,479	40,639	40,646
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>15,000</b>	<b>27,000</b>	<b>28,479</b>	<b>40,639</b>	<b>40,646</b>
<b>Closing Balance Before Interest</b>	<b>43,904</b>	<b>72,268</b>	<b>101,200</b>	<b>142,748</b>	<b>184,670</b>
Interest Income	1,364	453	909	1,276	2,160
<b>Closing Reserve Balance fund</b>	<b>45,268</b>	<b>72,721</b>	<b>102,109</b>	<b>144,024</b>	<b>186,830</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sinking Fund (20 yrs)</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>	<b>0.037216</b>
<b>Interest (20 yrs)</b>	<b>0.035000</b>	<b>0.040000</b>	<b>0.040000</b>	<b>0.040000</b>	<b>0.050000</b>
<b>Term</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Debt issuing cost rate</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>	<b>0.010</b>
<b>New Debt Principal/Int</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New Debt Principal/Int (cumulative)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt issuing cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
VEHICLE / EQUIPMENT					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	695,498	45,706	18,706	18,706	18,706
MJ-2021 MAJOR CAP - FIRE ERRINGTON	3,200	27,000			-
VH-2021 VEHICLE - FIRE ERRINGTON	792,162				
<b>Total Allocated To Capital Projects</b>	<b>795,362</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>795,362</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	145,570	-	-	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>145,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance Before Interest</b>	<b>45,706</b>	<b>18,706</b>	<b>18,706</b>	<b>18,706</b>	<b>18,706</b>
Interest Income	-	-	-	-	-
<b>Closing Reserve Balance fund</b>	<b>45,706</b>	<b>18,706</b>	<b>18,706</b>	<b>18,706</b>	<b>18,706</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sinking Fund (20 yrs)</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>Interest (20 yrs)</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>Term</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt issuing cost rate</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>New Debt Principal/Int</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New Debt Principal/Int (cumulative)</b>	<b>4,855,132</b>	<b>5,019,250</b>	<b>5,075,368</b>	<b>5,131,486</b>	<b>5,187,604</b>
<b>Debt issuing cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>6.0%</b>	4.9%	4.0%	5.2%	25.2%	
Property taxes	(353,104)	<b>(374,290)</b>	(392,452)	(408,150)	(429,380)	(537,373)	(2,141,645)
	(353,104)	<b>(374,290)</b>	(392,452)	(408,150)	(429,380)	(537,373)	(2,141,645)
Miscellaneous	(3,637)	<b>(4,531)</b>	(4,576)	(4,622)	(5,295)	(5,348)	(24,372)
<b>Total Operating Revenues</b>	<b>(356,741)</b>	<b>(378,821)</b>	<b>(397,028)</b>	<b>(412,772)</b>	<b>(434,675)</b>	<b>(542,721)</b>	<b>(2,166,017)</b>
<b>Operating Expenditures</b>							
Administration	11,055	<b>18,130</b>	18,432	16,188	16,998	17,848	87,596
Professional fees	400	<b>400</b>	400	400	400	400	2,000
Building ops	6,000	<b>6,094</b>	6,155	6,278	6,341	6,468	31,336
Veh & Equip ops	9,400	<b>9,400</b>	9,494	9,684	9,781	9,976	48,335
Operating costs		<b>700</b>	700	700	700	700	3,500
Transfer to other gov/org	283,355	<b>289,042</b>	289,621	295,413	301,322	307,348	1,482,746
Contributions to reserve funds	44,331	<b>52,855</b>	56,339	68,222	68,246	68,270	313,932
<b>Total Operating Expenditures</b>	<b>354,541</b>	<b>376,621</b>	<b>381,141</b>	<b>396,885</b>	<b>403,788</b>	<b>411,010</b>	<b>1,969,445</b>
<b>Operating (surplus)/deficit</b>	<b>(2,200)</b>	<b>(2,200)</b>	<b>(15,887)</b>	<b>(15,887)</b>	<b>(30,887)</b>	<b>(131,711)</b>	<b>(196,572)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	610,000	<b>610,000</b>			1,500,000		2,110,000
Transfer from reserves	(390,000)	<b>(390,000)</b>					(390,000)
New borrowing	(220,000)	<b>(220,000)</b>			(1,500,000)		(1,720,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
New debt (principal & interest)	2,200	<b>2,200</b>	15,887	15,887	30,887	131,711	196,572
<b>Total Capital Financing Charges</b>	<b>2,200</b>	<b>2,200</b>	<b>15,887</b>	<b>15,887</b>	<b>30,887</b>	<b>131,711</b>	<b>196,572</b>
<b>Net (surplus)/deficit for the year (Surplus) applied to future years</b>							

**Fire - Bow Horn Bay**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
FR-0007 BHB SATELLITE HALL DESIGN & CONST	400,000					<b>400,000</b>
FR-0008 BHB FIREHALL REPLACEMENT 2020				1,500,000		<b>1,500,000</b>
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	10,000					<b>10,000</b>
VH-2029 VEHICLE - FIRE BOW HORN BAY	200,000					<b>200,000</b>
<b>Total Fire - Bow Horn Bay</b>	<b>610,000</b>			<b>1,500,000</b>		<b>2,110,000</b>

FIRE - BOW HORN BAY

VEHICLE					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	203,748	44,970	85,059	128,508	172,524
VH-2029 VEHICLE - FIRE BOW HORN BAY	200,000				-
<b>Total Allocated To Capital Projects</b>	<b>200,000</b>	-	-	-	-
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
<b>Total Expenditures</b>	<b>200,000</b>	-	-	-	-
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	39,185	39,639	42,386	42,410	42,434
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	39,185	39,639	42,386	42,410	42,434
<b>Closing Balance Before Interest</b>	<b>42,933</b>	<b>84,609</b>	<b>127,445</b>	<b>170,918</b>	<b>214,958</b>
Interest Income	2,037	450	1,063	1,606	2,588
<b>Closing Reserve Balance fund</b>	<b>44,970</b>	<b>85,059</b>	<b>128,508</b>	<b>172,524</b>	<b>217,546</b>
<b>Draw from Reserve Account</b>					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0
BUILDING					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	195,333	22,303	22,303	22,303	22,303
FR-0007 BHB SATELLITE HALL DESIGN & CO	180,000				
<b>Total Allocated To Capital Projects</b>	<b>180,000</b>	-	-	-	-
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
<b>Total Expenditures</b>	<b>180,000</b>	-	-	-	-
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	6,970	-	-	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	6,970	-	-	-	-
<b>Closing Balance Before Interest</b>	<b>22,303</b>	<b>22,303</b>	<b>22,303</b>	<b>22,303</b>	<b>22,303</b>
Interest Income	-	-	-	-	-
<b>Closing Reserve Balance fund</b>	<b>22,303</b>	<b>22,303</b>	<b>22,303</b>	<b>22,303</b>	<b>22,303</b>
<b>Draw from Reserve Account</b>					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.000000	0.000000	0.000000	0.000000	0.000000
Interest (20 yrs)	0.000000	0.000000	0.000000	0.000000	0.000000
Term	0	0	0	0	0
Debt issuing cost rate	0.000	0.000	0.000	0.000	0.000
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	1,185,646	1,252,555	1,319,464	1,386,373	1,453,282
Debt issuing cost	0	0	0	0	0

FIRE - BOW HORN BAY

EQUIPMENT					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	10,894	7,594	7,594	7,594	7,594
MJ-2029 MAJOR CAP - FIRE BOW HORN BA	10,000				
<b>Total Allocated To Capital Projects</b>	<b>10,000</b>	-	-	-	-
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	6,700	-	-	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>6,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance Before Interest</b>	<b>7,594</b>	<b>7,594</b>	<b>7,594</b>	<b>7,594</b>	<b>7,594</b>
Interest Income	-	-	-	-	-
<b>Closing Reserve Balance fund</b>	<b>7,594</b>	<b>7,594</b>	<b>7,594</b>	<b>7,594</b>	<b>7,594</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sinking Fund (20 yrs)</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>Interest (20 yrs)</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>Term</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt issuing cost rate</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>New Debt Principal/Int</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New Debt Principal/Int (cumulative)</b>	<b>2,462,628</b>	<b>3,804,875</b>	<b>5,214,030</b>	<b>6,690,094</b>	<b>8,233,067</b>
<b>Debt issuing cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>14.7%</b>	3.0%	9.0%	24.9%	2.0%	
Property taxes	(556,409)	<b>(638,410)</b>	(657,553)	(716,741)	(895,068)	(912,969)	(3,820,741)
	(556,409)	<b>(638,410)</b>	(657,553)	(716,741)	(895,068)	(912,969)	(3,820,741)
Grants in lieu of taxes	(800)	<b>(800)</b>	(800)	(800)	(800)	(800)	(4,000)
<b>Total Operating Revenues</b>	<b>(557,209)</b>	<b>(639,210)</b>	<b>(658,353)</b>	<b>(717,541)</b>	<b>(895,868)</b>	<b>(913,769)</b>	<b>(3,824,741)</b>
<b>Operating Expenditures</b>							
Administration	12,689	<b>21,528</b>	21,885	19,143	20,100	21,105	103,761
Professional fees	400	<b>400</b>	400	400	400	400	2,000
Building ops	26,450	<b>29,450</b>	30,245	30,547	30,852	31,161	152,255
Veh & Equip ops	10,225	<b>10,225</b>	10,327	10,431	10,535	10,640	52,158
Operating costs	1,700	<b>1,700</b>	1,717	1,734	1,752	1,769	8,672
Transfer to other gov/org	403,245	<b>426,307</b>	434,833	443,530	452,400	465,972	2,223,042
Contributions to reserve funds	102,500	<b>149,600</b>	154,946	155,870	155,904	158,797	775,117
<b>Total Operating Expenditures</b>	<b>557,209</b>	<b>639,210</b>	<b>654,353</b>	<b>661,655</b>	<b>671,943</b>	<b>689,844</b>	<b>3,317,005</b>
<b>Operating (surplus)/deficit</b>			(4,000)	(55,886)	(223,925)	(223,925)	(507,736)
<b>Capital Asset Expenditures</b>							
Capital expenditures	106,000	<b>110,000</b>	514,000	2,775,000	310,000	235,000	3,944,000
Transfer from reserves	(106,000)	<b>(110,000)</b>	(114,000)	(275,000)	(310,000)	(235,000)	(1,044,000)
New borrowing			(400,000)	(2,500,000)			(2,900,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
New debt (principal & interest)			4,000	55,886	223,925	223,925	507,736
<b>Total Capital Financing Charges</b>			4,000	55,886	223,925	223,925	507,736
<b>Net (surplus)/deficit for the year (Surplus) applied to future years</b>							

**Fire - Dashwood**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
FR-0005 DASHWOOD BUILDING ADDITION	100,000	500,000	2,500,000			<b>3,100,000</b>
MJ-2026 MAJOR CAP - FIRE DASHWOOD	10,000	14,000	25,000		235,000	<b>284,000</b>
VH-2026 VEHICLE - FIRE DASHWOOD			250,000	310,000		<b>560,000</b>
<b>Total Fire - Dashwood</b>	<b>110,000</b>	<b>514,000</b>	<b>2,775,000</b>	<b>310,000</b>	<b>235,000</b>	<b>3,944,000</b>

FIRE - DASHWOOD

BUILDING					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	145,915	69,874	3,073	7,135	11,282
FR-0005 DASHWOOD BUILDING ADDITION	100,000	100,000	-	-	-
<b>Total Allocated To Capital Projects</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	22,500	32,500	4,024	4,058	4,175
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>22,500</b>	<b>32,500</b>	<b>4,024</b>	<b>4,058</b>	<b>4,175</b>
<b>Closing Balance Before Interest</b>	<b>68,415</b>	<b>2,374</b>	<b>7,097</b>	<b>11,193</b>	<b>15,457</b>
Interest Income	1,459	699	38	89	169
<b>Closing Reserve Balance fund</b>	<b>69,874</b>	<b>3,073</b>	<b>7,135</b>	<b>11,282</b>	<b>15,626</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0
VEHICLE/ EQUIPMENT					
Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	345,553	445,553	431,553	156,553	-
MJ-2026 MAJOR CAP - FIRE DASHWOOD	10,000	14,000	25,000	-	235,000
VH-2026 VEHICLE - FIRE DASHWOOD	-	-	250,000	310,000	-
<b>Total Allocated To Capital Projects</b>	<b>10,000</b>	<b>14,000</b>	<b>275,000</b>	<b>310,000</b>	<b>235,000</b>
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>10,000</b>	<b>14,000</b>	<b>275,000</b>	<b>310,000</b>	<b>235,000</b>
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	110,000	-	-	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance Before Interest</b>	<b>445,553</b>	<b>431,553</b>	<b>156,553</b>	<b>(153,447)</b>	<b>(235,000)</b>
Interest Income	-	-	-	-	-
<b>Closing Reserve Balance fund</b>	<b>445,553</b>	<b>431,553</b>	<b>156,553</b>	<b>(153,447)</b>	<b>(235,000)</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>153,447</b>	<b>235,000</b>
Sinking Fund (20 yrs)	0.000000	0.000000	0.000000	0.000000	0.000000
Interest (20 yrs)	0.000000	0.000000	0.000000	0.000000	0.000000
Term	0	0	0	0	0
Debt issuing cost rate	0.000	0.000	0.000	0.000	0.000
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	2,186,027	3,536,686	5,106,345	6,039,451	6,509,451
Debt issuing cost	0	0	0	0	0

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>0.1%</b>	0.1%				
Parcel taxes	(139,358)	<b>(139,458)</b>	(139,557)	(139,557)	(139,557)	(139,557)	(697,686)
	(139,358)	<b>(139,458)</b>	(139,557)	(139,557)	(139,557)	(139,557)	(697,686)
<b>Total Operating Revenues</b>	(139,358)	<b>(139,458)</b>	(139,557)	(139,557)	(139,557)	(139,557)	(697,686)
<b>Operating Expenditures</b>							
Administration		<b>100</b>	200	200	200	200	900
Debt interest	79,803	<b>79,803</b>	79,803	79,803	79,803	79,803	399,015
<b>Total Operating Expenditures</b>	79,803	<b>79,903</b>	80,003	80,003	80,003	80,003	399,915
<b>Operating (surplus)/deficit</b>	(59,555)	<b>(59,555)</b>	(59,554)	(59,554)	(59,554)	(59,554)	(297,771)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	59,554	<b>59,554</b>	59,554	59,554	59,554	59,554	297,770
<b>Total Capital Financing Charges</b>	59,554	<b>59,554</b>	59,554	59,554	59,554	59,554	297,770
<b>Net (surplus)/deficit for the year</b>	(1)	<b>(1)</b>					(1)
Add: Prior year (surplus) / deficit	1	<b>1</b>					1
<b>(Surplus) applied to future years</b>							

**Fire - Cassidy Waterloo  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>4.0%</b>	13.0%	3.0%	3.0%	3.0%	
Property taxes	(166,759)	<b>(173,402)</b>	(195,944)	(201,823)	(207,877)	(214,114)	(993,160)
	(166,759)	<b>(173,402)</b>	(195,944)	(201,823)	(207,877)	(214,114)	(993,160)
<b>Total Operating Revenues</b>	(166,759)	<b>(173,402)</b>	(195,944)	(201,823)	(207,877)	(214,114)	(993,160)
<b>Operating Expenditures</b>							
Administration	14,326	<b>10,545</b>	10,735	10,177	10,686	11,220	53,363
Professional fees	5,000	<b>5,000</b>	5,000	5,000	5,000	5,000	25,000
Building ops	9,420	<b>9,420</b>	9,420	9,420	9,420	9,420	47,100
Veh & Equip ops	34,550	<b>34,550</b>	35,241	35,593	36,305	36,668	178,357
Operating costs	20,930	<b>20,930</b>	21,349	21,776	22,211	22,655	108,921
Transfer to other gov/org	45,000	<b>53,450</b>	56,123	58,929	61,875	64,969	295,346
Contributions to reserve funds	69,911	<b>67,459</b>	66,440	60,928	62,380	64,182	321,389
<b>Total Operating Expenditures</b>	199,137	<b>201,354</b>	204,308	201,823	207,877	214,114	1,029,476
<b>Operating (surplus)/deficit</b>	32,378	<b>27,952</b>	8,364				36,316
<b>Capital Asset Expenditures</b>							
Capital expenditures						500,000	500,000
Transfer from reserves						(500,000)	(500,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	32,378	<b>27,952</b>	8,364				36,316
Add: Prior year (surplus) / deficit	(32,378)	<b>(36,316)</b>	(8,364)				(44,680)
<b>(Surplus) applied to future years</b>		<b>(8,364)</b>					(8,364)

**Fire - Cassidy Waterloo**

**5 Year Capital Plan**

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	<b>Total</b>
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD					500,000	<b>500,000</b>
<b>Total Fire - Cassidy Waterloo</b>					500,000	<b>500,000</b>

FIRE - CASSIDY WATERLOO

Reserve Fund	2018 Budget	2019	2020	2021	2022
<b>Opening Balance</b>	274,895	345,103	414,994	481,109	549,503
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD	-	-	-	-	500,000
<b>Total Allocated To Capital Projects</b>	-	-	-	-	500,000
<b>Transfers Out of Reserve Fund</b>					
Transfers to the Operating Fund		-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
<b>Total Transfers Out of Reserve Fund</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	500,000
<b>Transfers Into Reserve Fund</b>					
Contributions from Operating Fund	67,459	66,440	60,928	62,380	64,182
Transfers from Reserve Account					
Transfers from DCC Fund					
<b>Total Transfers Into Reserve Fund</b>	67,459	66,440	60,928	62,380	64,182
<b>Closing Balance Before Interest</b>	<b>342,354</b>	<b>411,543</b>	<b>475,922</b>	<b>543,489</b>	<b>113,685</b>
Interest Income	2,749	3,451	5,187	6,014	8,243
<b>Closing Reserve Balance fund</b>	<b>345,103</b>	<b>414,994</b>	<b>481,109</b>	<b>549,503</b>	<b>121,928</b>
<b>Draw from Reserve Account</b>					
<b>Net To Borrow</b>	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Fire - Parksville Local  
FINANCIAL PLAN  
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>15.0%</b>	28.0%	2.0%	1.0%	6.5%	
Property taxes	(97,014)	<b>(111,551)</b>	(142,785)	(145,641)	(147,097)	(156,659)	(703,733)
	(97,014)	<b>(111,551)</b>	(142,785)	(145,641)	(147,097)	(156,659)	(703,733)
<b>Total Operating Revenues</b>	(97,014)	<b>(111,551)</b>	(142,785)	(145,641)	(147,097)	(156,659)	(703,733)
<b>Operating Expenditures</b>							
Administration	8,539	<b>10,399</b>	10,572	9,245	9,707	10,192	50,115
Transfer to other gov/org	90,512	<b>135,258</b>	135,258	135,258	135,258	150,258	691,290
<b>Total Operating Expenditures</b>	99,051	<b>145,657</b>	145,830	144,503	144,965	160,450	741,405
<b>Operating (surplus)/deficit</b>	2,037	<b>34,106</b>	3,045	(1,138)	(2,132)	3,791	37,672
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	2,037	<b>34,106</b>	3,045	(1,138)	(2,132)	3,791	37,672
Add: Prior year (surplus) / deficit	(84,828)	<b>(38,045)</b>	(3,939)	(894)	(2,032)	(4,164)	(49,074)
<b>(Surplus) applied to future years</b>	(82,791)	<b>(3,939)</b>	(894)	(2,032)	(4,164)	(373)	(11,402)



	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>34.8%</b>	9.7%	1.8%	1.4%	5.0%	
Property taxes	(489,372)	<b>(659,511)</b>	(723,365)	(736,137)	(746,310)	(783,625)	(3,648,948)
	(489,372)	<b>(659,511)</b>	(723,365)	(736,137)	(746,310)	(783,625)	(3,648,948)
<b>Total Operating Revenues</b>	(489,372)	<b>(659,511)</b>	(723,365)	(736,137)	(746,310)	(783,625)	(3,648,948)
<b>Operating Expenditures</b>							
Administration	25,430	<b>39,846</b>	40,497	34,851	36,594	38,424	190,212
Operating costs	109,503	<b>122,643</b>	128,775	141,653	144,486	151,710	689,267
Transfer to other gov/org	398,932	<b>511,028</b>	554,093	559,633	565,230	593,491	2,783,475
<b>Total Operating Expenditures</b>	533,865	<b>673,517</b>	723,365	736,137	746,310	783,625	3,662,954
<b>Operating (surplus)/deficit</b>	44,493	<b>14,006</b>					14,006
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	44,493	<b>14,006</b>					14,006
Add: Prior year (surplus) / deficit	(55,818)	<b>(14,006)</b>					(14,006)
<b>(Surplus) applied to future years</b>	(11,325)						

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
<b>Operating Revenues</b>		<b>5.3%</b>	1.0%	2.0%	2.5%	2.5%	
Property taxes	(80,456)	<b>(84,687)</b>	(85,534)	(87,245)	(89,426)	(91,661)	(438,553)
	(80,456)	<b>(84,687)</b>	(85,534)	(87,245)	(89,426)	(91,661)	(438,553)
<b>Total Operating Revenues</b>	(80,456)	<b>(84,687)</b>	(85,534)	(87,245)	(89,426)	(91,661)	(438,553)
<b>Operating Expenditures</b>							
Administration	2,500	<b>3,825</b>	3,891	3,528	3,704	3,889	18,837
Professional fees	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000	10,000
Operating costs	3,255	<b>3,080</b>	3,172	3,268	3,333	3,400	16,253
Transfer to other gov/org	75,500	<b>75,200</b>	76,704	79,005	80,585	82,197	393,691
<b>Total Operating Expenditures</b>	83,255	<b>84,105</b>	85,767	87,801	89,622	91,486	438,781
<b>Operating (surplus)/deficit</b>	2,799	<b>(582)</b>	233	556	196	(175)	228
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	2,799	<b>(582)</b>	233	556	196	(175)	228
Add: Prior year (surplus) / deficit	(2,799)	<b>(2,377)</b>	(2,959)	(2,726)	(2,170)	(1,974)	(12,206)
<b>(Surplus) applied to future years</b>		<b>(2,959)</b>	(2,726)	(2,170)	(1,974)	(2,149)	(11,978)

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