

**SUNSHINE COAST REGIONAL DISTRICT
BYLAW NO. 740**

THIS DOCUMENT HAS BEEN REPRODUCED FOR CONVENIENCE ONLY and is a consolidation of " *Sunshine Coast Regional District Financial Plan Bylaw No. 740, 2023*" with the following amendment bylaws:

Date Adopted (YYYY-MMM-DD)	Effective Date (YYYY-MMM-DD)	Bylaw Number	Section Amended
2023-JUL-27	2023-JUL-27	740.1, 2023	Schedule A replaced.

Individual copies of any of the above bylaws are available from the Sunshine Coast Regional District Legislative Services Division. For legal purposes, copies of the original bylaws should be obtained.

SUNSHINE COAST REGIONAL DISTRICT

BYLAW NO. 740

A bylaw to adopt the Five-Year Financial Plan for the years 2023 - 2027

The Board of the Sunshine Coast Regional District in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as the *Sunshine Coast Regional District Financial Plan Bylaw No. 740, 2023*.
2. Schedule A, attached hereto, and forming part of this bylaw, is hereby adopted pursuant to Section 374 of the *Local Government Act* and is the Sunshine Coast Regional District 2023 – 2027 Financial Plan.

READ A FIRST TIME this 23rd day of March, 2023

READ A SECOND TIME this 23rd day of March, 2023

READ A THIRD TIME this 23rd day of March, 2023

ADOPTED this 23rd day of March, 2023

CORPORATE OFFICER

CHAIR



5-Year Financial Plan - Bylaw 740.1, 2023 Schedule A

Budget Version: 5-year Financial Plan

Generated Date: July 20, 2023

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Sunshine Coast Regional District
Consolidated Five Year Financial Plan (Summary)

Schedule A, Bylaw 740.1, 2023

2023 - 2027

	2023	2024	2025	2026	2027
Revenues					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	29,339,169	30,818,297	30,987,303	31,513,575	31,574,202
Frontage & Parcel Taxes	7,104,694	7,132,294	7,159,894	5,607,426	5,517,951
Government Transfers	13,212,035	3,334,123	3,434,428	3,434,428	3,434,428
User Fees & Service Charges	17,621,682	17,691,205	17,730,626	17,750,672	17,777,615
Member Municipality Debt	1,392,768	1,371,740	993,201	618,648	613,160
Investment Income	747,313	805,614	881,172	347,320	158,518
Developer Contributions	6,811	-	-	-	-
Other Revenue	699,152	624,421	625,874	644,946	628,049
	70,220,624	61,874,694	61,909,498	60,014,015	59,800,923
Expenses					
Administration	6,154,445	6,154,445	6,154,445	6,154,445	6,154,445
Internal Recoveries	(8,320,677)	(8,505,586)	(8,693,647)	(8,760,607)	(8,718,492)
Wages and Benefits	26,745,922	27,610,075	27,826,965	28,394,629	28,949,587
Operating	27,818,425	21,253,798	20,740,639	20,697,672	20,419,614
Debt Charges Member Municipalities	1,392,768	1,371,740	993,201	618,648	613,160
Debt Charges - Interest	1,616,610	2,012,363	2,092,104	1,103,525	905,488
Amortization of Tangible Capital Assets	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
	60,229,934	54,719,276	53,936,148	53,030,753	53,146,243
Operating Surplus / (Deficit)	9,990,690	7,155,418	7,973,350	6,983,262	6,654,680
Other					
Capital Expenditures	(45,841,891)	(3,779,272)	(3,600,772)	(3,320,372)	(4,179,672)
Landfill Closure & Post Closure Expenditures	(2,500,000)	-	-	-	-
Development of Land Held for Resale	(103,912)	(13,912)	(13,912)	(13,912)	(13,912)
Proceeds from Long Term Debt	19,642,207	733,800	893,515	1,096,100	805,639
Debt Principal Repayment	(2,901,558)	(4,400,199)	(5,170,366)	(4,172,565)	(3,830,257)
Transfer (to)/from Reserves	12,450,364	(3,077,126)	(3,442,815)	(3,858,904)	(2,713,569)
Transfer (to)/from Appropriated Surplus	9,737	(639,550)	(647,050)	(647,050)	(647,050)
Transfer (to)/from Other Funds	2,772,151	98,400	85,609	11,000	1,700
Prior Year Surplus/(Deficit)	59,771	-	-	-	-
Unfunded Amortization	4,822,441	4,822,441	4,822,441	4,822,441	4,822,441
Transfer (to)/from Unfunded Liability	1,600,000	(900,000)	(900,000)	(900,000)	(900,000)
	(9,990,690)	(7,155,418)	(7,973,350)	(6,983,262)	(6,654,680)
Financial Plan Surplus / (Deficit)	-	-	-	-	-

110 General Government	2023	2024	2025	2026	2027
Revenues					
Grants in Lieu of Taxes	97,000	97,000	97,000	97,000	97,000
Tax Requisitions	1,657,751	1,802,931	1,876,307	1,767,373	1,974,831
Government Transfers	839,050	839,050	839,050	839,050	839,050
Investment Income	58,000	58,000	58,000	58,000	58,000
Other Revenue	8,406	8,406	8,406	8,406	8,406
	2,660,207	2,805,387	2,878,763	2,769,829	2,977,287
Expenses					
Administration	749,540	749,540	749,540	749,540	749,540
Internal Recoveries	(963,729)	(986,105)	(1,006,084)	(1,026,560)	(1,047,548)
Wages and Benefits	1,963,228	2,030,784	2,074,139	1,985,681	2,164,127
Operating	610,864	448,118	448,118	448,118	448,118
Amortization of Tangible Capital Assets	58,580	58,580	58,580	58,580	58,580
	2,418,483	2,300,917	2,324,293	2,215,359	2,372,817
Operating Surplus / (Deficit)	241,724	504,470	554,470	554,470	604,470
Other					
Capital Expenditures	(119,650)	-	-	(13,500)	-
Transfer (to)/from Reserves	321,746	84,000	34,000	47,500	(16,000)
Transfer (to)/from Appropriated Surplus	(502,400)	(647,050)	(647,050)	(647,050)	(647,050)
Unfunded Amortization	58,580	58,580	58,580	58,580	58,580
	(241,724)	(504,470)	(554,470)	(554,470)	(604,470)
110 Financial Plan Surplus / (Deficit)	-	-	-	-	-
111 Asset Management					
Expenses					
Internal Recoveries	(272,674)	(278,938)	(321,161)	(328,634)	(336,297)
Wages and Benefits	250,511	256,775	298,998	306,471	314,134
Operating	22,163	22,163	22,163	22,163	22,163
Amortization of Tangible Capital Assets	39,683	39,683	39,683	39,683	39,683
	39,683	39,683	39,683	39,683	39,683
Operating Surplus / (Deficit)	(39,683)	(39,683)	(39,683)	(39,683)	(39,683)
Other					
Unfunded Amortization	39,683	39,683	39,683	39,683	39,683
	39,683	39,683	39,683	39,683	39,683
111 Financial Plan Surplus / (Deficit)	-	-	-	-	-
113 Finance					
Expenses					
Internal Recoveries	(1,254,363)	(1,359,080)	(1,415,714)	(1,448,140)	(1,481,378)
Wages and Benefits	1,185,698	1,265,415	1,297,049	1,329,475	1,362,713
Operating	193,665	168,665	168,665	168,665	168,665
Amortization of Tangible Capital Assets	174,878	174,878	174,878	174,878	174,878
	299,878	249,878	224,878	224,878	224,878
Operating Surplus / (Deficit)	(299,878)	(249,878)	(224,878)	(224,878)	(224,878)
Other					
Transfer (to)/from Reserves	125,000	75,000	50,000	50,000	50,000
Unfunded Amortization	174,878	174,878	174,878	174,878	174,878
	299,878	249,878	224,878	224,878	224,878
113 Financial Plan Surplus / (Deficit)	-	-	-	-	-

114 Administration Office	2023	2024	2025	2026	2027
Revenues					
Investment Income	86,542	93,969	101,693	109,726	-
	<u>86,542</u>	<u>93,969</u>	<u>101,693</u>	<u>109,726</u>	<u>-</u>
Expenses					
Internal Recoveries	(522,646)	(523,850)	(525,084)	(454,318)	(284,448)
Wages and Benefits	50,249	51,453	52,687	53,950	55,243
Operating	279,225	209,205	209,205	209,205	209,205
Debt Charges - Interest	144,058	144,058	144,058	72,029	-
Amortization of Tangible Capital Assets	107,823	107,823	107,823	107,823	107,823
	<u>58,709</u>	<u>(11,311)</u>	<u>(11,311)</u>	<u>(11,311)</u>	<u>87,823</u>
Operating Surplus / (Deficit)	27,833	105,280	113,004	121,037	(87,823)
Other					
Capital Expenditures	(25,000)	-	-	-	-
Debt Principal Repayment	(185,676)	(193,103)	(200,827)	(208,860)	-
Transfer (to)/from Reserves	5,000	(20,000)	(20,000)	(20,000)	(20,000)
Transfer (to)/from Appropriated Surplus	70,020	-	-	-	-
Unfunded Amortization	107,823	107,823	107,823	107,823	107,823
	<u>(27,833)</u>	<u>(105,280)</u>	<u>(113,004)</u>	<u>(121,037)</u>	<u>87,823</u>
114 Financial Plan Surplus / (Deficit)	-	-	-	-	-
115 Human Resources					
Expenses					
Internal Recoveries	(766,029)	(795,379)	(813,130)	(830,998)	(849,311)
Wages and Benefits	683,836	713,186	730,937	748,805	767,118
Operating	134,193	122,193	122,193	122,193	122,193
Amortization of Tangible Capital Assets	29,671	29,671	29,671	29,671	29,671
	<u>81,671</u>	<u>69,671</u>	<u>69,671</u>	<u>69,671</u>	<u>69,671</u>
Operating Surplus / (Deficit)	(81,671)	(69,671)	(69,671)	(69,671)	(69,671)
Other					
Transfer (to)/from Reserves	52,000	40,000	40,000	40,000	40,000
Unfunded Amortization	29,671	29,671	29,671	29,671	29,671
	<u>81,671</u>	<u>69,671</u>	<u>69,671</u>	<u>69,671</u>	<u>69,671</u>
115 Financial Plan Surplus / (Deficit)	-	-	-	-	-
116 Purchasing & Risk Management					
Expenses					
Internal Recoveries	(453,112)	(445,045)	(455,638)	(466,493)	(477,623)
Wages and Benefits	413,347	423,680	434,273	445,128	456,258
Operating	39,765	21,365	21,365	21,365	21,365
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Surplus / (Deficit)	-	-	-	-	-
116 Financial Plan Surplus / (Deficit)	-	-	-	-	-

117 Information Services	2023	2024	2025	2026	2027
Expenses					
Internal Recoveries	(1,473,260)	(1,521,597)	(1,544,084)	(1,566,609)	(1,589,697)
Wages and Benefits	837,556	862,497	884,060	906,161	928,816
Operating	650,116	509,727	510,651	511,075	511,508
Amortization of Tangible Capital Assets	132,455	132,455	132,455	132,455	132,455
	<u>146,867</u>	<u>(16,918)</u>	<u>(16,918)</u>	<u>(16,918)</u>	<u>(16,918)</u>
Operating Surplus / (Deficit)	(146,867)	16,918	16,918	16,918	16,918
Other					
Capital Expenditures	(172,672)	(139,373)	(139,373)	(139,373)	(139,373)
Transfer (to)/from Reserves	93,163	(10,000)	(10,000)	(10,000)	(10,000)
Transfer (to)/from Appropriated Surplus	93,921	-	-	-	-
Unfunded Amortization	132,455	132,455	132,455	132,455	132,455
	<u>146,867</u>	<u>(16,918)</u>	<u>(16,918)</u>	<u>(16,918)</u>	<u>(16,918)</u>
117 Financial Plan Surplus / (Deficit)	-	-	-	-	-
118 SCRHD Administration	2023	2024	2025	2026	2027
Revenues					
Other Revenue	35,624	71,032	72,485	73,557	74,660
	<u>35,624</u>	<u>71,032</u>	<u>72,485</u>	<u>73,557</u>	<u>74,660</u>
Expenses					
Administration	8,125	8,125	8,125	8,125	8,125
Wages and Benefits	52,539	53,565	54,614	55,686	56,789
Operating	8,960	9,342	9,746	9,746	9,746
	<u>69,624</u>	<u>71,032</u>	<u>72,485</u>	<u>73,557</u>	<u>74,660</u>
Operating Surplus / (Deficit)	(34,000)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	34,000	-	-	-	-
	<u>34,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
118 Financial Plan Surplus / (Deficit)	-	-	-	-	-
121 Grants in Aid - Area A	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	43,756	43,832	43,853	43,876	43,898
	<u>43,756</u>	<u>43,832</u>	<u>43,853</u>	<u>43,876</u>	<u>43,898</u>
Expenses					
Administration	2,891	2,891	2,891	2,891	2,891
Wages and Benefits	849	870	891	914	936
Operating	42,071	40,071	40,071	40,071	40,071
	<u>45,811</u>	<u>43,832</u>	<u>43,853</u>	<u>43,876</u>	<u>43,898</u>
Operating Surplus / (Deficit)	(2,055)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,055	-	-	-	-
	<u>2,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
121 Financial Plan Surplus / (Deficit)	-	-	-	-	-

122 Grants in Aid - Area B	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	33,383	33,404	33,425	33,448	33,470
	<u>33,383</u>	<u>33,404</u>	<u>33,425</u>	<u>33,448</u>	<u>33,470</u>
Expenses					
Administration	2,180	2,180	2,180	2,180	2,180
Wages and Benefits	849	870	891	914	936
Operating	30,624	30,354	30,354	30,354	30,354
	<u>33,653</u>	<u>33,404</u>	<u>33,425</u>	<u>33,448</u>	<u>33,470</u>
Operating Surplus / (Deficit)	(270)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	270	-	-	-	-
	<u>270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
122 Financial Plan Surplus / (Deficit)	-	-	-	-	-

123 Grants in Aid - Area E & F	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	5,210	5,231	5,252	5,275	5,297
	<u>5,210</u>	<u>5,231</u>	<u>5,252</u>	<u>5,275</u>	<u>5,297</u>
Expenses					
Administration	361	361	361	361	361
Wages and Benefits	849	870	891	914	936
Operating	7,557	4,000	4,000	4,000	4,000
	<u>8,767</u>	<u>5,231</u>	<u>5,252</u>	<u>5,275</u>	<u>5,297</u>
Operating Surplus / (Deficit)	(3,557)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	3,557	-	-	-	-
	<u>3,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
123 Financial Plan Surplus / (Deficit)	-	-	-	-	-

125 Grants in Aid - Community Schools	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	11,055	11,599	11,620	11,643	11,665
	<u>11,055</u>	<u>11,599</u>	<u>11,620</u>	<u>11,643</u>	<u>11,665</u>
Expenses					
Administration	729	729	729	729	729
Wages and Benefits	849	870	891	914	936
Operating	10,000	10,000	10,000	10,000	10,000
	<u>11,578</u>	<u>11,599</u>	<u>11,620</u>	<u>11,643</u>	<u>11,665</u>
Operating Surplus / (Deficit)	(523)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	523	-	-	-	-
	<u>523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
125 Financial Plan Surplus / (Deficit)	-	-	-	-	-

126 Greater Gibsons Community Participation	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	11,650	11,671	11,692	11,715	11,737
	<u>11,650</u>	<u>11,671</u>	<u>11,692</u>	<u>11,715</u>	<u>11,737</u>
Expenses					
Administration	801	801	801	801	801
Wages and Benefits	849	870	891	914	936
Operating	11,583	10,000	10,000	10,000	10,000
	<u>13,233</u>	<u>11,671</u>	<u>11,692</u>	<u>11,715</u>	<u>11,737</u>
Operating Surplus / (Deficit)	(1,583)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	1,583	-	-	-	-
	<u>1,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
126 Financial Plan Surplus / (Deficit)	-	-	-	-	-

127 Grants in Aid - Area D	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	38,438	39,540	39,561	39,584	39,606
	<u>38,438</u>	<u>39,540</u>	<u>39,561</u>	<u>39,584</u>	<u>39,606</u>
Expenses					
Administration	2,430	2,430	2,430	2,430	2,430
Wages and Benefits	849	870	891	914	936
Operating	37,240	36,240	36,240	36,240	36,240
	<u>40,519</u>	<u>39,540</u>	<u>39,561</u>	<u>39,584</u>	<u>39,606</u>
Operating Surplus / (Deficit)	(2,081)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,081	-	-	-	-
	<u>2,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
127 Financial Plan Surplus / (Deficit)	-	-	-	-	-

128 Grants In Aid - Area E	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	28,666	28,687	28,708	28,731	28,753
	<u>28,666</u>	<u>28,687</u>	<u>28,708</u>	<u>28,731</u>	<u>28,753</u>
Expenses					
Administration	1,978	1,978	1,978	1,978	1,978
Wages and Benefits	849	870	891	914	936
Operating	29,783	25,839	25,839	25,839	25,839
	<u>32,610</u>	<u>28,687</u>	<u>28,708</u>	<u>28,731</u>	<u>28,753</u>
Operating Surplus / (Deficit)	(3,944)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	3,944	-	-	-	-
	<u>3,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
128 Financial Plan Surplus / (Deficit)	-	-	-	-	-

129 Grants In Aid - Area F	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	28,383	28,404	28,425	28,448	28,470
	<u>28,383</u>	<u>28,404</u>	<u>28,425</u>	<u>28,448</u>	<u>28,470</u>
Expenses					
Administration	2,063	2,063	2,063	2,063	2,063
Wages and Benefits	849	870	891	914	936
Operating	30,783	25,471	25,471	25,471	25,471
	<u>33,695</u>	<u>28,404</u>	<u>28,425</u>	<u>28,448</u>	<u>28,470</u>
Operating Surplus / (Deficit)	(5,312)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	5,312	-	-	-	-
	<u>5,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
129 Financial Plan Surplus / (Deficit)	-	-	-	-	-

130 Electoral Area Services - UBCM/AVICC	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	179,109	180,463	181,850	183,273	184,730
	<u>179,109</u>	<u>180,463</u>	<u>181,850</u>	<u>183,273</u>	<u>184,730</u>
Expenses					
Administration	8,561	8,561	8,561	8,561	8,561
Wages and Benefits	135,282	136,636	138,023	139,446	140,903
Operating	35,266	35,266	35,266	35,266	35,266
	<u>179,109</u>	<u>180,463</u>	<u>181,850</u>	<u>183,273</u>	<u>184,730</u>
Operating Surplus / (Deficit)	-	-	-	-	-
130 Financial Plan Surplus / (Deficit)	-	-	-	-	-

131 Electoral Area Services - Elections	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	14,000	14,000	14,000	69,062	14,000
Other Revenue	-	-	-	18,000	-
	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>87,062</u>	<u>14,000</u>
Expenses					
Wages and Benefits	-	-	-	81,393	-
Operating	-	-	-	34,043	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,436</u>	<u>-</u>
Operating Surplus / (Deficit)	14,000	14,000	14,000	(28,374)	14,000
Other					
Transfer (to)/from Reserves	(14,000)	(14,000)	(14,000)	28,374	(14,000)
	<u>(14,000)</u>	<u>(14,000)</u>	<u>(14,000)</u>	<u>28,374</u>	<u>(14,000)</u>
131 Financial Plan Surplus / (Deficit)	-	-	-	-	-

135 Corporate Sustainability Services	2023	2024	2025	2026	2027
Expenses					
Internal Recoveries	(55,809)	(56,945)	(58,108)	(59,302)	(60,525)
Wages and Benefits	45,429	46,565	47,728	48,922	50,145
Operating	25,380	10,380	10,380	10,380	10,380
Amortization of Tangible Capital Assets	2,869	2,869	2,869	2,869	2,869
	17,869	2,869	2,869	2,869	2,869
Operating Surplus / (Deficit)	(17,869)	(2,869)	(2,869)	(2,869)	(2,869)
Other					
Transfer (to)/from Reserves	15,000	-	-	-	-
Unfunded Amortization	2,869	2,869	2,869	2,869	2,869
	17,869	2,869	2,869	2,869	2,869
135 Financial Plan Surplus / (Deficit)	-	-	-	-	-

136 Regional Sustainability Services	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	165,370	168,755	172,226	175,784	179,429
Government Transfers	510,000	-	-	-	-
	675,370	168,755	172,226	175,784	179,429
Expenses					
Administration	17,294	17,294	17,294	17,294	17,294
Wages and Benefits	135,441	138,826	142,297	145,855	149,500
Operating	559,325	20,135	12,635	12,635	12,635
	712,060	176,255	172,226	175,784	179,429
Operating Surplus / (Deficit)	(36,690)	(7,500)	-	-	-
Other					
Transfer (to)/from Reserves	29,190	-	-	-	-
Transfer (to)/from Appropriated Surplus	7,500	7,500	-	-	-
	36,690	7,500	-	-	-
136 Financial Plan Surplus / (Deficit)	-	-	-	-	-

140 Member Municipality Debt	2023	2024	2025	2026	2027
Revenues					
Member Municipality Debt	1,392,768	1,371,740	993,201	618,648	613,160
	1,392,768	1,371,740	993,201	618,648	613,160
Expenses					
Debt Charges Member Municipalities	1,392,768	1,371,740	993,201	618,648	613,160
	1,392,768	1,371,740	993,201	618,648	613,160
Operating Surplus / (Deficit)	-	-	-	-	-
140 Financial Plan Surplus / (Deficit)	-	-	-	-	-

150 Feasibility Studies - Regional	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	(43,320)	4,600	4,600	4,600	4,600
	(43,320)	4,600	4,600	4,600	4,600
Expenses					
Administration	4,600	4,600	4,600	4,600	4,600
	4,600	4,600	4,600	4,600	4,600
Operating Surplus / (Deficit)	(47,920)	-	-	-	-
Other					
Transfer (to)/from Appropriated Surplus	47,920	-	-	-	-
	47,920	-	-	-	-
150 Financial Plan Surplus / (Deficit)	-	-	-	-	-

200 Bylaw Enforcement	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	465,032	508,562	518,400	528,482	538,815
User Fees & Service Charges	513	513	513	513	513
	465,545	509,075	518,913	528,995	539,328
Expenses					
Administration	62,121	62,121	62,121	62,121	62,121
Wages and Benefits	349,913	393,443	403,281	413,363	423,696
Operating	89,011	54,011	54,011	54,011	54,011
Amortization of Tangible Capital Assets	5,673	5,673	5,673	5,673	5,673
	506,718	515,248	525,086	535,168	545,501
Operating Surplus / (Deficit)	(41,173)	(6,173)	(6,173)	(6,173)	(6,173)
Other					
Transfer (to)/from Reserves	35,000	-	-	-	-
Transfer (to)/from Other Funds	500	500	500	500	500
Unfunded Amortization	5,673	5,673	5,673	5,673	5,673
	41,173	6,173	6,173	6,173	6,173
200 Financial Plan Surplus / (Deficit)	-	-	-	-	-

204 Halfmoon Bay Smoke Control	2023	2024	2025	2026	2027
Expenses					
Administration	152	152	152	152	152
Wages and Benefits	972	996	1,021	1,046	1,073
	1,124	1,148	1,173	1,198	1,225
Operating Surplus / (Deficit)	(1,124)	(1,148)	(1,173)	(1,198)	(1,225)
Other					
Transfer (to)/from Reserves	1,124	1,148	1,173	1,198	1,225
	1,124	1,148	1,173	1,198	1,225
204 Financial Plan Surplus / (Deficit)	-	-	-	-	-

206 Roberts Creek Smoke Control	2023	2024	2025	2026	2027
Expenses					
Administration	151	151	151	151	151
Wages and Benefits	972	996	1,021	1,046	1,073
	1,123	1,147	1,172	1,197	1,224
Operating Surplus / (Deficit)	(1,123)	(1,147)	(1,172)	(1,197)	(1,224)
Other					
Transfer (to)/from Reserves	1,123	1,147	1,172	1,197	1,224
	1,123	1,147	1,172	1,197	1,224
206 Financial Plan Surplus / (Deficit)	-	-	-	-	-

210 Gibsons & District Fire Protection	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	1,502,075	1,793,351	1,964,864	2,047,553	2,036,780
Government Transfers	30,000	-	-	-	-
	1,532,075	1,793,351	1,964,864	2,047,553	2,036,780
Expenses					
Administration	139,336	139,336	139,336	139,336	139,336
Wages and Benefits	676,891	693,696	710,920	728,578	746,672
Operating	423,061	371,620	371,620	371,620	371,620
Debt Charges - Interest	20,276	56,233	66,300	58,853	36,349
Amortization of Tangible Capital Assets	153,274	153,274	153,274	153,274	153,274
	1,412,838	1,414,159	1,441,450	1,451,661	1,447,251
Operating Surplus / (Deficit)	119,237	379,192	523,414	595,892	589,529
Other					
Capital Expenditures	(979,983)	(799,200)	(661,100)	(68,800)	-
Proceeds from Long Term Debt	585,000	696,900	661,100	68,800	-
Debt Principal Repayment	(83,589)	(257,466)	(401,688)	(474,166)	(467,803)
Transfer (to)/from Reserves	168,924	(172,700)	(275,000)	(275,000)	(275,000)
Transfer (to)/from Other Funds	37,137	-	-	-	-
Unfunded Amortization	153,274	153,274	153,274	153,274	153,274
	(119,237)	(379,192)	(523,414)	(595,892)	(589,529)
210 Financial Plan Surplus / (Deficit)	-	-	-	-	-

212 Roberts Creek Fire Protection	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	788,256	794,840	801,585	808,502	805,257
Government Transfers	30,000	-	-	-	-
	818,256	794,840	801,585	808,502	805,257
Expenses					
Administration	80,589	80,589	80,589	80,589	80,589
Wages and Benefits	264,363	270,946	277,692	284,608	291,696
Operating	275,528	215,528	215,528	215,528	215,528
Debt Charges - Interest	7,148	5,643	4,001	2,294	293
Amortization of Tangible Capital Assets	70,700	70,700	70,700	70,700	70,700
	698,328	643,406	648,510	653,719	658,806
Operating Surplus / (Deficit)	119,928	151,434	153,075	154,783	146,451
Other					
Capital Expenditures	(26,142)	(157,500)	(265,900)	(19,500)	-
Debt Principal Repayment	(30,628)	(32,134)	(33,775)	(35,483)	(27,151)
Transfer (to)/from Reserves	(133,858)	(32,500)	75,900	(170,500)	(190,000)
Unfunded Amortization	70,700	70,700	70,700	70,700	70,700
	(119,928)	(151,434)	(153,075)	(154,783)	(146,451)
212 Financial Plan Surplus / (Deficit)	-	-	-	-	-

216 Halfmoon Bay Fire Protection	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	825,448	851,221	858,464	865,888	867,428
Government Transfers	30,000	-	-	-	-
Investment Income	-	-	-	1,747	3,550
	855,448	851,221	858,464	867,635	870,978
Expenses					
Administration	60,626	60,626	60,626	60,626	60,626
Wages and Benefits	283,817	290,881	298,124	305,548	313,156
Operating	497,949	217,949	217,949	217,949	217,949
Debt Charges - Interest	14,595	20,735	37,118	33,309	29,067
Amortization of Tangible Capital Assets	47,299	47,299	47,299	47,299	47,299
	904,286	637,490	661,116	664,731	668,097
Operating Surplus / (Deficit)	(48,838)	213,731	197,348	202,904	202,881
Other					
Capital Expenditures	(922,071)	(31,900)	(17,300)	(131,700)	(869,400)
Proceeds from Long Term Debt	799,100	-	-	-	-
Debt Principal Repayment	(58,490)	(71,714)	(129,121)	(134,677)	(134,654)
Transfer (to)/from Reserves	233,948	(157,416)	(98,226)	16,174	753,874
Transfer (to)/from Other Funds	(50,948)	-	-	-	-
Unfunded Amortization	47,299	47,299	47,299	47,299	47,299
	48,838	(213,731)	(197,348)	(202,904)	(202,881)
216 Financial Plan Surplus / (Deficit)	-	-	-	-	-

218 Egmont Fire Protection	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	222,712	230,254	237,863	265,994	282,795
Government Transfers	30,000	-	-	-	-
Investment Income	2,932	3,184	3,445	3,717	-
	255,644	233,438	241,308	269,711	282,795
Expenses					
Administration	22,266	22,266	22,266	22,266	22,266
Wages and Benefits	102,157	104,699	107,308	109,978	112,718
Operating	110,050	80,050	80,050	80,050	80,050
Debt Charges - Interest	4,880	4,880	4,880	6,173	4,901
Amortization of Tangible Capital Assets	19,820	19,820	19,820	19,820	19,820
	259,173	231,715	234,324	238,287	239,755
Operating Surplus / (Deficit)	(3,529)	1,723	6,984	31,424	43,040
Other					
Capital Expenditures	-	-	-	(239,300)	(107,500)
Proceeds from Long Term Debt	-	-	-	164,300	-
Debt Principal Repayment	(6,291)	(6,543)	(6,804)	(26,244)	(32,860)
Transfer (to)/from Reserves	-	(15,000)	(20,000)	50,000	77,500
Transfer (to)/from Other Funds	(10,000)	-	-	-	-
Unfunded Amortization	19,820	19,820	19,820	19,820	19,820
	3,529	(1,723)	(6,984)	(31,424)	(43,040)
218 Financial Plan Surplus / (Deficit)	-	-	-	-	-

220 Emergency Telephone - 911	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	429,633	430,211	430,803	431,410	432,033
Other Revenue	5,400	5,400	5,400	5,400	5,400
	435,033	435,611	436,203	436,810	437,433
Expenses					
Administration	38,500	38,500	38,500	38,500	38,500
Wages and Benefits	23,115	23,693	24,285	24,892	25,515
Operating	266,648	263,618	263,618	263,618	263,618
Amortization of Tangible Capital Assets	67,536	67,536	67,536	67,536	67,536
	395,799	393,347	393,939	394,546	395,169
Operating Surplus / (Deficit)	39,234	42,264	42,264	42,264	42,264
Other					
Capital Expenditures	(380,169)	-	-	-	-
Transfer (to)/from Reserves	273,399	(109,800)	(109,800)	(109,800)	(109,800)
Unfunded Amortization	67,536	67,536	67,536	67,536	67,536
	(39,234)	(42,264)	(42,264)	(42,264)	(42,264)
220 Financial Plan Surplus / (Deficit)	-	-	-	-	-

222 Sunshine Coast Emergency Planning	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	476,095	744,980	440,633	446,726	452,972
Government Transfers	510,859	-	-	-	-
	<u>986,954</u>	<u>744,980</u>	<u>440,633</u>	<u>446,726</u>	<u>452,972</u>
Expenses					
Administration	78,624	78,624	78,624	78,624	78,624
Wages and Benefits	368,550	548,028	243,681	249,774	256,020
Operating	545,159	93,328	93,328	93,328	93,328
Amortization of Tangible Capital Assets	6,833	6,833	6,833	6,833	6,833
	<u>999,166</u>	<u>726,813</u>	<u>422,466</u>	<u>428,559</u>	<u>434,805</u>
Operating Surplus / (Deficit)	(12,212)	18,167	18,167	18,167	18,167
Other					
Transfer (to)/from Reserves	5,379	(25,000)	(25,000)	(25,000)	(25,000)
Unfunded Amortization	6,833	6,833	6,833	6,833	6,833
	<u>12,212</u>	<u>(18,167)</u>	<u>(18,167)</u>	<u>(18,167)</u>	<u>(18,167)</u>
222 Financial Plan Surplus / (Deficit)	-	-	-	-	-

290 Animal Control	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	51,411	52,562	53,738	54,944	56,180
User Fees & Service Charges	32,488	32,488	32,488	32,488	32,488
	<u>83,899</u>	<u>85,050</u>	<u>86,226</u>	<u>87,432</u>	<u>88,668</u>
Expenses					
Administration	17,014	17,014	17,014	17,014	17,014
Wages and Benefits	45,935	47,086	48,262	49,468	50,704
Operating	20,950	20,950	20,950	20,950	20,950
Amortization of Tangible Capital Assets	4,336	4,336	4,336	4,336	4,336
	<u>88,235</u>	<u>89,386</u>	<u>90,562</u>	<u>91,768</u>	<u>93,004</u>
Operating Surplus / (Deficit)	(4,336)	(4,336)	(4,336)	(4,336)	(4,336)
Other					
Unfunded Amortization	4,336	4,336	4,336	4,336	4,336
	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>
290 Financial Plan Surplus / (Deficit)	-	-	-	-	-

291 Keats Island Dog Control	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	275	2,631	2,667	2,704	2,742
User Fees & Service Charges	350	350	350	350	350
	<u>625</u>	<u>2,981</u>	<u>3,017</u>	<u>3,054</u>	<u>3,092</u>
Expenses					
Administration	231	231	231	231	231
Wages and Benefits	1,414	1,450	1,486	1,523	1,561
Operating	1,300	1,300	1,300	1,300	1,300
	<u>2,945</u>	<u>2,981</u>	<u>3,017</u>	<u>3,054</u>	<u>3,092</u>
Operating Surplus / (Deficit)	(2,320)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,320	-	-	-	-
	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
291 Financial Plan Surplus / (Deficit)	-	-	-	-	-

310 Public Transit	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	3,389,470	3,450,413	3,660,537	3,863,808	3,944,033
Government Transfers	2,326,185	2,495,073	2,595,378	2,595,378	2,595,378
User Fees & Service Charges	668,512	708,253	745,281	745,281	745,281
Other Revenue	2,004	2,000	2,000	2,000	2,000
	6,386,171	6,655,739	7,003,196	7,206,467	7,286,692
Expenses					
Administration	597,509	597,509	597,509	597,509	597,509
Wages and Benefits	3,032,897	3,075,310	3,134,973	3,213,244	3,293,469
Operating	3,053,963	3,279,951	3,392,745	3,392,745	3,392,745
Amortization of Tangible Capital Assets	34,605	34,605	34,605	34,605	34,605
	6,718,974	6,987,375	7,159,832	7,238,103	7,318,328
Operating Surplus / (Deficit)	(332,803)	(331,636)	(156,636)	(31,636)	(31,636)
Other					
Capital Expenditures	(10,853)	-	-	-	-
Transfer (to)/from Reserves	318,564	300,000	125,000	-	-
Transfer (to)/from Other Funds	(9,513)	(2,969)	(2,969)	(2,969)	(2,969)
Unfunded Amortization	34,605	34,605	34,605	34,605	34,605
	332,803	331,636	156,636	31,636	31,636
310 Financial Plan Surplus / (Deficit)	-	-	-	-	-

312 Fleet Maintenance	2023	2024	2025	2026	2027
Revenues					
Investment Income	11,932	12,956	14,021	15,128	-
Other Revenue	9,100	9,100	9,100	9,100	9,100
	21,032	22,056	23,121	24,228	9,100
Expenses					
Administration	65,554	65,554	65,554	65,554	65,554
Internal Recoveries	(1,745,513)	(1,739,928)	(1,739,847)	(1,748,283)	(1,743,508)
Wages and Benefits	753,274	734,759	734,678	753,045	771,870
Operating	970,767	887,889	887,889	887,889	887,889
Debt Charges - Interest	24,346	26,371	24,829	13,298	1,685
Amortization of Tangible Capital Assets	36,607	36,607	36,607	36,607	36,607
	105,035	11,252	9,710	8,110	20,097
Operating Surplus / (Deficit)	(84,003)	10,804	13,411	16,118	(10,997)
Other					
Capital Expenditures	(186,853)	-	-	-	-
Proceeds from Long Term Debt	162,000	-	-	-	-
Debt Principal Repayment	(42,486)	(56,749)	(59,356)	(62,063)	(34,948)
Transfer (to)/from Reserves	118,944	4,669	4,669	4,669	4,669
Transfer (to)/from Other Funds	(4,209)	4,669	4,669	4,669	4,669
Unfunded Amortization	36,607	36,607	36,607	36,607	36,607
	84,003	(10,804)	(13,411)	(16,118)	10,997
312 Financial Plan Surplus / (Deficit)	-	-	-	-	-

313 Building Maintenance Services	2023	2024	2025	2026	2027
Expenses					
Administration	14,494	14,494	14,494	14,494	14,494
Internal Recoveries	(414,807)	(410,929)	(419,857)	(429,004)	(438,382)
Wages and Benefits	360,926	357,048	365,976	375,123	384,501
Operating	39,387	39,387	39,387	39,387	39,387
Amortization of Tangible Capital Assets	7,019	7,019	7,019	7,019	7,019
	7,019	7,019	7,019	7,019	7,019
Operating Surplus / (Deficit)	(7,019)	(7,019)	(7,019)	(7,019)	(7,019)
Other					
Transfer (to)/from Reserves	1,059	-	-	-	-
Transfer (to)/from Other Funds	(1,059)	-	-	-	-
Unfunded Amortization	7,019	7,019	7,019	7,019	7,019
	7,019	7,019	7,019	7,019	7,019

313 Financial Plan Surplus / (Deficit) - - - - -

315 Mason Road Works Yard	2023	2024	2025	2026	2027
Revenues					
Government Transfers	12,935	-	-	-	-
	12,935	-	-	-	-
Expenses					
Internal Recoveries	(66,361)	(50,535)	(50,746)	(50,961)	(51,180)
Wages and Benefits	30,964	10,535	10,746	10,961	11,180
Operating	67,705	40,000	40,000	40,000	40,000
	32,308	-	-	-	-
Operating Surplus / (Deficit)	(19,373)	-	-	-	-
Other					
Capital Expenditures	(45,000)	-	-	-	-
Transfer (to)/from Other Funds	59,770	-	-	-	-
Prior Year Surplus/(Deficit)	4,603	-	-	-	-
	19,373	-	-	-	-

315 Financial Plan Surplus / (Deficit) - - - - -

320 Regional Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	42,908	47,261	46,530	46,677	46,824
	42,908	47,261	46,530	46,677	46,824
Expenses					
Administration	3,869	3,869	3,869	3,869	3,869
Wages and Benefits	5,537	5,675	5,816	5,963	6,110
Operating	40,331	37,717	36,845	36,845	36,845
	49,737	47,261	46,530	46,677	46,824
Operating Surplus / (Deficit)	(6,829)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	6,829	-	-	-	-
	6,829	-	-	-	-

320 Financial Plan Surplus / (Deficit) - - - - -

322 Langdale Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	2,505	2,638	2,576	2,576	2,576
	<u>2,505</u>	<u>2,638</u>	<u>2,576</u>	<u>2,576</u>	<u>2,576</u>
Expenses					
Administration	175	175	175	175	175
Operating	2,648	2,463	2,401	2,401	2,401
	<u>2,823</u>	<u>2,638</u>	<u>2,576</u>	<u>2,576</u>	<u>2,576</u>
Operating Surplus / (Deficit)	(318)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	318	-	-	-	-
	<u>318</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
322 Financial Plan Surplus / (Deficit)	-	-	-	-	-

324 Granthams Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	2,721	2,638	2,576	2,576	2,576
	<u>2,721</u>	<u>2,638</u>	<u>2,576</u>	<u>2,576</u>	<u>2,576</u>
Expenses					
Administration	175	175	175	175	175
Operating	2,648	2,463	2,401	2,401	2,401
	<u>2,823</u>	<u>2,638</u>	<u>2,576</u>	<u>2,576</u>	<u>2,576</u>
Operating Surplus / (Deficit)	(102)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	102	-	-	-	-
	<u>102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
324 Financial Plan Surplus / (Deficit)	-	-	-	-	-

326 Veterans Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	544	528	516	516	516
	<u>544</u>	<u>528</u>	<u>516</u>	<u>516</u>	<u>516</u>
Expenses					
Administration	35	35	35	35	35
Operating	530	493	481	481	481
	<u>565</u>	<u>528</u>	<u>516</u>	<u>516</u>	<u>516</u>
Operating Surplus / (Deficit)	(21)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	21	-	-	-	-
	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
326 Financial Plan Surplus / (Deficit)	-	-	-	-	-

328 Spruce Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	273	265	259	259	259
	<u>273</u>	<u>265</u>	<u>259</u>	<u>259</u>	<u>259</u>
Expenses					
Administration	18	18	18	18	18
Operating	266	247	241	241	241
	<u>284</u>	<u>265</u>	<u>259</u>	<u>259</u>	<u>259</u>
Operating Surplus / (Deficit)	(11)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	11	-	-	-	-
	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
328 Financial Plan Surplus / (Deficit)	-	-	-	-	-
330 Woodcreek Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	2,521	2,143	2,087	2,087	2,087
	<u>2,521</u>	<u>2,143</u>	<u>2,087</u>	<u>2,087</u>	<u>2,087</u>
Expenses					
Administration	143	143	143	143	143
Operating	2,167	2,000	1,944	1,944	1,944
	<u>2,310</u>	<u>2,143</u>	<u>2,087</u>	<u>2,087</u>	<u>2,087</u>
Operating Surplus / (Deficit)	211	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(211)	-	-	-	-
	<u>(211)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
330 Financial Plan Surplus / (Deficit)	-	-	-	-	-
332 Fircrest Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	583	1,167	1,155	1,155	1,155
	<u>583</u>	<u>1,167</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>
Expenses					
Administration	74	74	74	74	74
Operating	1,130	1,093	1,081	1,081	1,081
	<u>1,204</u>	<u>1,167</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>
Operating Surplus / (Deficit)	(621)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	621	-	-	-	-
	<u>621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
332 Financial Plan Surplus / (Deficit)	-	-	-	-	-

334 Hydaway Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	273	265	259	259	259
	<u>273</u>	<u>265</u>	<u>259</u>	<u>259</u>	<u>259</u>
Expenses					
Administration	18	18	18	18	18
Operating	266	247	241	241	241
	<u>284</u>	<u>265</u>	<u>259</u>	<u>259</u>	<u>259</u>
Operating Surplus / (Deficit)	(11)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	11	-	-	-	-
	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
334 Financial Plan Surplus / (Deficit)	-	-	-	-	-

336 Sunnyside Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	1,088	1,054	1,029	1,029	1,029
	<u>1,088</u>	<u>1,054</u>	<u>1,029</u>	<u>1,029</u>	<u>1,029</u>
Expenses					
Administration	70	70	70	70	70
Operating	1,058	984	959	959	959
	<u>1,128</u>	<u>1,054</u>	<u>1,029</u>	<u>1,029</u>	<u>1,029</u>
Operating Surplus / (Deficit)	(40)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	40	-	-	-	-
	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
336 Financial Plan Surplus / (Deficit)	-	-	-	-	-

340 Burns Road Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	365	257	257	257	257
	<u>365</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>
Expenses					
Administration	16	16	16	16	16
Operating	241	241	241	241	241
	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>	<u>257</u>
Operating Surplus / (Deficit)	108	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(108)	-	-	-	-
	<u>(108)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
340 Financial Plan Surplus / (Deficit)	-	-	-	-	-

342 Stewart Road Street Lighting	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	544	528	516	516	516
	<u>544</u>	<u>528</u>	<u>516</u>	<u>516</u>	<u>516</u>
Expenses					
Administration	35	35	35	35	35
Operating	530	493	481	481	481
	<u>565</u>	<u>528</u>	<u>516</u>	<u>516</u>	<u>516</u>
Operating Surplus / (Deficit)	(21)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	21	-	-	-	-
	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
342 Financial Plan Surplus / (Deficit)	-	-	-	-	-

345 Ports Services	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	811,555	811,736	720,032	723,009	726,057
Other Revenue	2,665	2,665	2,665	2,665	2,665
	<u>814,220</u>	<u>814,401</u>	<u>722,697</u>	<u>725,674</u>	<u>728,722</u>
Expenses					
Administration	44,956	44,956	44,956	44,956	44,956
Wages and Benefits	121,844	128,424	118,982	121,959	125,007
Operating	335,615	180,362	175,759	175,759	175,759
Amortization of Tangible Capital Assets	78,722	78,722	78,722	78,722	78,722
	<u>581,137</u>	<u>432,464</u>	<u>418,419</u>	<u>421,396</u>	<u>424,444</u>
Operating Surplus / (Deficit)	233,083	381,937	304,278	304,278	304,278
Other					
Capital Expenditures	(1,166,997)	-	-	-	-
Debt Principal Repayment	(90,000)	(90,000)	-	-	-
Transfer (to)/from Reserves	591,926	(370,659)	(383,000)	(383,000)	(383,000)
Transfer (to)/from Other Funds	353,266	-	-	-	-
Unfunded Amortization	78,722	78,722	78,722	78,722	78,722
	<u>(233,083)</u>	<u>(381,937)</u>	<u>(304,278)</u>	<u>(304,278)</u>	<u>(304,278)</u>
345 Financial Plan Surplus / (Deficit)	-	-	-	-	-

346 Langdale Dock	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	33,503	33,503	33,503	33,503	33,503
	<u>33,503</u>	<u>33,503</u>	<u>33,503</u>	<u>33,503</u>	<u>33,503</u>
Expenses					
Administration	2,074	2,074	2,074	2,074	2,074
Operating	31,429	31,429	31,429	31,429	31,429
	<u>33,503</u>	<u>33,503</u>	<u>33,503</u>	<u>33,503</u>	<u>33,503</u>
Operating Surplus / (Deficit)	-	-	-	-	-
346 Financial Plan Surplus / (Deficit)	-	-	-	-	-

350 Regional Solid Waste	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	4,846,479	5,036,834	4,627,417	4,637,203	4,361,207
User Fees & Service Charges	2,873,816	2,854,016	2,833,766	2,833,766	2,833,766
Other Revenue	272,121	272,121	272,121	272,121	272,121
	7,992,416	8,162,971	7,733,304	7,743,090	7,467,094
Expenses					
Administration	673,861	673,861	673,861	673,861	673,861
Wages and Benefits	1,429,725	1,467,945	1,503,955	1,540,874	1,449,919
Operating	5,385,325	4,541,163	4,058,323	4,034,240	4,011,862
Debt Charges - Interest	7,368	12,357	9,270	6,220	3,170
Amortization of Tangible Capital Assets	54,261	54,261	54,261	54,261	54,261
	7,550,540	6,749,587	6,299,670	6,309,456	6,193,073
Operating Surplus / (Deficit)	441,876	1,413,384	1,433,634	1,433,634	1,274,021
Other					
Capital Expenditures	(1,129,143)	-	-	-	-
Landfill Closure & Post Closure Expenditures	(2,500,000)	-	-	-	-
Proceeds from Long Term Debt	1,064,000	-	-	-	-
Debt Principal Repayment	(400,125)	(532,025)	(532,025)	(532,025)	(372,412)
Transfer (to)/from Reserves	763,392	(35,620)	(55,870)	(55,870)	(55,870)
Transfer (to)/from Other Funds	105,739	-	-	-	-
Unfunded Amortization	54,261	54,261	54,261	54,261	54,261
Transfer (to)/from Unfunded Liability	1,600,000	(900,000)	(900,000)	(900,000)	(900,000)
	(441,876)	(1,413,384)	(1,433,634)	(1,433,634)	(1,274,021)
350 Financial Plan Surplus / (Deficit)	-	-	-	-	-
355 Refuse Collection					
Revenues					
User Fees & Service Charges	1,228,607	1,229,980	1,231,389	1,232,833	1,234,312
	1,228,607	1,229,980	1,231,389	1,232,833	1,234,312
Expenses					
Administration	103,987	103,987	103,987	103,987	103,987
Wages and Benefits	54,958	56,331	57,740	59,184	60,663
Operating	1,069,662	1,069,662	1,069,662	1,069,662	1,069,662
	1,228,607	1,229,980	1,231,389	1,232,833	1,234,312
Operating Surplus / (Deficit)	-	-	-	-	-
355 Financial Plan Surplus / (Deficit)	-	-	-	-	-

365 North Pender Harbour Water Service	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	294,007	294,007	294,007	294,007	294,007
User Fees & Service Charges	531,695	531,695	531,695	531,695	531,695
	825,702	825,702	825,702	825,702	825,702
Expenses					
Administration	59,349	59,349	59,349	59,349	59,349
Wages and Benefits	308,785	317,681	325,619	333,762	342,107
Operating	445,354	126,313	126,313	126,313	126,313
Debt Charges - Interest	9,391	8,193	6,950	5,850	5,250
Amortization of Tangible Capital Assets	130,468	130,468	130,468	130,468	130,468
	953,347	642,004	648,699	655,742	663,487
Operating Surplus / (Deficit)	(127,645)	183,698	177,003	169,960	162,215
Other					
Capital Expenditures	(1,017,449)	(21,000)	(21,000)	(21,000)	(21,000)
Debt Principal Repayment	(32,030)	(32,628)	(36,190)	(20,000)	(20,000)
Transfer (to)/from Reserves	157,656	(260,538)	(250,281)	(259,428)	(251,683)
Transfer (to)/from Other Funds	889,000	-	-	-	-
Unfunded Amortization	130,468	130,468	130,468	130,468	130,468
	127,645	(183,698)	(177,003)	(169,960)	(162,215)
365 Financial Plan Surplus / (Deficit)	-	-	-	-	-

366 South Pender Harbour Water Service	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	471,010	471,010	471,010	471,010	471,010
User Fees & Service Charges	850,023	850,023	850,023	850,023	850,023
Investment Income	16,056	18,441	20,291	23,500	26,182
	1,337,089	1,339,474	1,341,324	1,344,533	1,347,215
Expenses					
Administration	111,645	111,645	111,645	111,645	111,645
Wages and Benefits	507,765	522,810	535,880	549,280	563,011
Operating	505,194	258,199	258,199	258,199	258,199
Debt Charges - Interest	52,451	52,768	51,110	49,423	47,696
Amortization of Tangible Capital Assets	299,383	299,383	299,383	299,383	299,383
	1,476,438	1,244,805	1,256,217	1,267,930	1,279,934
Operating Surplus / (Deficit)	(139,349)	94,669	85,107	76,603	67,281
Other					
Capital Expenditures	(1,389,544)	(25,000)	(25,000)	(25,000)	(25,000)
Proceeds from Long Term Debt	84,824	-	-	-	-
Debt Principal Repayment	(102,438)	(106,819)	(109,427)	(113,423)	(116,932)
Transfer (to)/from Reserves	506,930	(262,233)	(250,063)	(237,563)	(224,732)
Transfer (to)/from Other Funds	740,194	-	-	-	-
Unfunded Amortization	299,383	299,383	299,383	299,383	299,383
	139,349	(94,669)	(85,107)	(76,603)	(67,281)
366 Financial Plan Surplus / (Deficit)	-	-	-	-	-

370 Regional Water Services	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	4,361,164	4,361,164	4,361,164	4,361,164	4,361,164
Government Transfers	6,000,000	-	-	-	-
User Fees & Service Charges	7,782,962	7,782,962	7,782,962	7,782,962	7,782,962
Investment Income	76,692	82,900	95,567	12,782	10,839
Developer Contributions	6,811	-	-	-	-
Other Revenue	65,800	65,800	65,800	65,800	65,800
	18,293,429	12,292,826	12,305,493	12,222,708	12,220,765
Expenses					
Administration	1,121,507	1,121,507	1,121,507	1,121,507	1,121,507
Wages and Benefits	4,164,195	4,239,678	4,345,359	4,453,694	4,564,729
Operating	4,409,541	2,043,082	1,843,082	1,843,082	1,843,082
Debt Charges - Interest	370,741	532,170	581,179	564,585	536,127
Amortization of Tangible Capital Assets	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
	11,713,884	9,584,337	9,539,027	9,630,768	9,713,345
Operating Surplus / (Deficit)	6,579,545	2,708,489	2,766,466	2,591,940	2,507,420
Other					
Capital Expenditures	(22,893,977)	(1,565,599)	(1,565,599)	(1,565,599)	(1,565,599)
Proceeds from Long Term Debt	8,977,367	-	-	-	-
Debt Principal Repayment	(477,846)	(997,337)	(1,000,649)	(949,548)	(956,621)
Transfer (to)/from Reserves	6,577,640	(1,794,171)	(1,928,725)	(1,733,993)	(1,633,100)
Transfer (to)/from Appropriated Surplus	42,349	-	-	-	-
Transfer (to)/from Other Funds	(452,978)	718	80,607	9,300	-
Unfunded Amortization	1,647,900	1,647,900	1,647,900	1,647,900	1,647,900
	(6,579,545)	(2,708,489)	(2,766,466)	(2,591,940)	(2,507,420)
370 Financial Plan Surplus / (Deficit)	-	-	-	-	-
381 Greaves Rd Waste Water Plant					
Revenues					
Frontage & Parcel Taxes	2,700	3,000	3,300	3,600	3,900
User Fees & Service Charges	3,139	3,139	3,139	3,139	3,139
	5,839	6,139	6,439	6,739	7,039
Expenses					
Administration	399	399	399	399	399
Wages and Benefits	2,011	2,061	2,112	2,167	2,218
Operating	2,584	744	744	744	744
Debt Charges - Interest	16	11	5	-	-
	5,010	3,215	3,260	3,310	3,361
Operating Surplus / (Deficit)	829	2,924	3,179	3,429	3,678
Other					
Debt Principal Repayment	(112)	(117)	(150)	-	-
Transfer (to)/from Reserves	(717)	(2,807)	(3,029)	(3,429)	(3,678)
	(829)	(2,924)	(3,179)	(3,429)	(3,678)
381 Financial Plan Surplus / (Deficit)	-	-	-	-	-

382 Woodcreek Park Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	32,850	32,850	32,850	32,850	32,850
Government Transfers	746,325	-	-	-	-
User Fees & Service Charges	57,119	57,119	57,119	57,119	57,119
	836,294	89,969	89,969	89,969	89,969
Expenses					
Administration	5,256	5,256	5,256	5,256	5,256
Wages and Benefits	26,901	27,573	28,264	28,972	29,694
Operating	31,244	29,891	28,886	27,860	26,844
Debt Charges - Interest	141	92	40	-	-
Amortization of Tangible Capital Assets	8,959	8,959	8,959	8,959	8,959
	72,501	71,771	71,405	71,047	70,753
Operating Surplus / (Deficit)	763,793	18,198	18,564	18,922	19,216
Other					
Capital Expenditures	(964,834)	-	-	-	-
Proceeds from Long Term Debt	99,591	-	-	-	-
Debt Principal Repayment	(972)	(20,938)	(21,225)	(19,918)	(19,918)
Transfer (to)/from Reserves	83,961	(6,219)	(6,298)	(7,963)	(8,257)
Transfer (to)/from Other Funds	9,502	-	-	-	-
Unfunded Amortization	8,959	8,959	8,959	8,959	8,959
	(763,793)	(18,198)	(18,564)	(18,922)	(19,216)
382 Financial Plan Surplus / (Deficit)	-	-	-	-	-

383 Sunnyside Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	4,422	5,522	6,622	7,722	8,822
User Fees & Service Charges	6,141	6,325	6,325	6,325	6,325
	10,563	11,847	12,947	14,047	15,147
Expenses					
Administration	392	392	392	392	392
Wages and Benefits	2,211	2,268	2,322	2,381	2,439
Operating	11,970	470	470	470	470
Debt Charges - Interest	16	11	5	-	3,203
	14,589	3,141	3,189	3,243	6,504
Operating Surplus / (Deficit)	(4,026)	8,706	9,758	10,804	8,643
Other					
Capital Expenditures	-	-	-	-	(244,500)
Proceeds from Long Term Debt	-	-	-	-	179,439
Debt Principal Repayment	(112)	(117)	(150)	-	(19,168)
Transfer (to)/from Reserves	4,138	(8,589)	(9,608)	(10,804)	75,586
	4,026	(8,706)	(9,758)	(10,804)	(8,643)
383 Financial Plan Surplus / (Deficit)	-	-	-	-	-

384 Jolly Roger Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	6,464	8,064	9,664	11,264	12,864
User Fees & Service Charges	30,583	30,583	30,583	30,583	30,583
	37,047	38,647	40,247	41,847	43,447
Expenses					
Administration	2,485	2,485	2,485	2,485	2,485
Wages and Benefits	12,515	12,831	13,150	13,480	13,816
Operating	38,866	13,717	13,717	13,717	13,717
Debt Charges - Interest	70	46	20	-	-
Amortization of Tangible Capital Assets	1,293	1,293	1,293	1,293	1,293
	55,229	30,372	30,665	30,975	31,311
Operating Surplus / (Deficit)	(18,182)	8,275	9,582	10,872	12,136
Other					
Debt Principal Repayment	(485)	(509)	(653)	-	-
Transfer (to)/from Reserves	17,374	(9,059)	(10,222)	(12,165)	(13,429)
Unfunded Amortization	1,293	1,293	1,293	1,293	1,293
	18,182	(8,275)	(9,582)	(10,872)	(12,136)
384 Financial Plan Surplus / (Deficit)	-	-	-	-	-

385 Secret Cove Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	8,568	11,968	15,368	18,768	22,168
User Fees & Service Charges	27,355	27,355	27,355	27,355	27,355
	35,923	39,323	42,723	46,123	49,523
Expenses					
Administration	2,283	2,283	2,283	2,283	2,283
Wages and Benefits	12,659	12,977	13,301	13,633	13,973
Operating	40,049	12,549	12,549	12,549	12,549
Debt Charges - Interest	70	46	20	-	-
Amortization of Tangible Capital Assets	1,381	1,381	1,381	1,381	1,381
	56,442	29,236	29,534	29,846	30,186
Operating Surplus / (Deficit)	(20,519)	10,087	13,189	16,277	19,337
Other					
Debt Principal Repayment	(485)	(509)	(653)	-	-
Transfer (to)/from Reserves	19,623	(10,959)	(13,917)	(17,658)	(20,718)
Unfunded Amortization	1,381	1,381	1,381	1,381	1,381
	20,519	(10,087)	(13,189)	(16,277)	(19,337)
385 Financial Plan Surplus / (Deficit)	-	-	-	-	-

386 Lee Bay Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	44,856	53,756	62,656	71,556	80,456
User Fees & Service Charges	57,057	57,057	57,057	57,057	57,057
	101,913	110,813	119,713	128,613	137,513
Expenses					
Administration	4,986	4,986	4,986	4,986	4,986
Wages and Benefits	19,945	20,444	20,956	21,478	22,016
Operating	48,441	34,591	34,591	34,591	34,591
Debt Charges - Interest	70	46	20	-	-
Amortization of Tangible Capital Assets	1,397	1,397	1,397	1,397	1,397
	74,839	61,464	61,950	62,452	62,990
Operating Surplus / (Deficit)	27,074	49,349	57,763	66,161	74,523
Other					
Capital Expenditures	-	(36,900)	-	-	-
Debt Principal Repayment	(485)	(509)	(653)	-	-
Transfer (to)/from Reserves	(27,986)	(13,337)	(58,507)	(67,558)	(75,920)
Unfunded Amortization	1,397	1,397	1,397	1,397	1,397
	(27,074)	(49,349)	(57,763)	(66,161)	(74,523)
386 Financial Plan Surplus / (Deficit)	-	-	-	-	-

387 Square Bay Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	24,831	29,481	34,131	38,781	44,361
Government Transfers	10,000	-	-	-	-
User Fees & Service Charges	108,886	108,886	108,886	108,886	108,886
Investment Income	966	1,308	1,660	2,022	2,395
	144,683	139,675	144,677	149,689	155,642
Expenses					
Administration	8,799	8,799	8,799	8,799	8,799
Wages and Benefits	47,043	48,216	49,421	50,656	51,924
Operating	72,565	32,565	32,565	32,565	32,565
Debt Charges - Interest	7,588	7,540	7,488	7,448	7,448
Amortization of Tangible Capital Assets	9,070	9,070	9,070	9,070	9,070
	145,065	106,190	107,343	108,538	109,806
Operating Surplus / (Deficit)	(382)	33,485	37,334	41,151	45,836
Other					
Capital Expenditures	(13,589)	-	-	-	-
Debt Principal Repayment	(12,358)	(12,748)	(13,387)	(12,443)	(12,816)
Transfer (to)/from Reserves	17,259	(29,807)	(33,017)	(37,778)	(42,090)
Unfunded Amortization	9,070	9,070	9,070	9,070	9,070
	382	(33,485)	(37,334)	(41,151)	(45,836)
387 Financial Plan Surplus / (Deficit)	-	-	-	-	-

388 Langdale Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	18,000	18,000	18,000	18,000	18,000
User Fees & Service Charges	57,089	57,089	57,089	57,089	57,089
	75,089	75,089	75,089	75,089	75,089
Expenses					
Administration	4,522	4,522	4,522	4,522	4,522
Wages and Benefits	22,356	22,916	23,490	24,079	24,678
Operating	51,137	26,137	26,137	26,137	26,137
Debt Charges - Interest	1,746	4,349	3,290	2,250	1,230
Amortization of Tangible Capital Assets	3,764	3,764	3,764	3,764	3,764
	83,525	61,688	61,203	60,752	60,331
Operating Surplus / (Deficit)	(8,436)	13,401	13,886	14,337	14,758
Other					
Capital Expenditures	(260,468)	-	-	-	-
Proceeds from Long Term Debt	100,000	-	-	-	-
Debt Principal Repayment	(7,152)	(20,509)	(20,653)	(20,000)	(20,000)
Transfer (to)/from Reserves	38,481	1,083	3,003	1,899	1,478
Transfer (to)/from Other Funds	133,811	2,261	-	-	-
Unfunded Amortization	3,764	3,764	3,764	3,764	3,764
	8,436	(13,401)	(13,886)	(14,337)	(14,758)
388 Financial Plan Surplus / (Deficit)	-	-	-	-	-

389 Canoe Rd Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	4,743	5,243	5,743	6,243	6,743
User Fees & Service Charges	5,912	5,912	5,912	5,912	5,912
	10,655	11,155	11,655	12,155	12,655
Expenses					
Administration	644	644	644	644	644
Wages and Benefits	2,956	3,032	3,107	3,183	3,265
Operating	971	783	708	708	708
Debt Charges - Interest	16	11	5	-	-
	4,587	4,470	4,464	4,535	4,617
Operating Surplus / (Deficit)	6,068	6,685	7,191	7,620	8,038
Other					
Debt Principal Repayment	(4,002)	(3,664)	(150)	-	-
Transfer (to)/from Reserves	(2,066)	(3,021)	(7,041)	(7,620)	(8,038)
	(6,068)	(6,685)	(7,191)	(7,620)	(8,038)
389 Financial Plan Surplus / (Deficit)	-	-	-	-	-

390 Merrill Crescent Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	6,300	7,000	7,700	8,400	9,100
User Fees & Service Charges	27,276	27,276	27,276	27,276	27,276
	33,576	34,276	34,976	35,676	36,376
Expenses					
Administration	2,100	2,100	2,100	2,100	2,100
Wages and Benefits	9,360	9,593	9,831	10,076	10,328
Operating	8,863	8,722	8,666	8,666	8,666
Debt Charges - Interest	70	1,015	1,281	886	544
Amortization of Tangible Capital Assets	557	557	557	557	557
	20,950	21,987	22,435	22,285	22,195
Operating Surplus / (Deficit)	12,626	12,289	12,541	13,391	14,181
Other					
Capital Expenditures	-	(36,900)	-	-	-
Proceeds from Long Term Debt	-	36,900	-	-	-
Debt Principal Repayment	(3,395)	(7,467)	(8,033)	(7,380)	(7,380)
Transfer (to)/from Reserves	(9,788)	(5,379)	(5,065)	(6,568)	(7,358)
Unfunded Amortization	557	557	557	557	557
	(12,626)	(12,289)	(12,541)	(13,391)	(14,181)
390 Financial Plan Surplus / (Deficit)	-	-	-	-	-

391 Curran Rd Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	21,210	24,710	28,210	31,710	35,210
User Fees & Service Charges	39,434	39,434	39,434	39,434	39,434
	60,644	64,144	67,644	71,144	74,644
Expenses					
Administration	3,866	3,866	3,866	3,866	3,866
Wages and Benefits	17,511	17,946	18,395	18,856	19,327
Operating	18,375	18,375	18,375	18,375	18,375
Debt Charges - Interest	70	46	3,792	5,011	3,477
Amortization of Tangible Capital Assets	3,324	3,324	3,324	3,324	3,324
	43,146	43,557	47,752	49,432	48,369
Operating Surplus / (Deficit)	17,498	20,587	19,892	21,712	26,275
Other					
Capital Expenditures	-	-	(189,000)	-	-
Proceeds from Long Term Debt	-	-	156,000	-	-
Debt Principal Repayment	(485)	(509)	(18,853)	(31,200)	(31,200)
Transfer (to)/from Reserves	(20,337)	(23,402)	28,637	6,164	1,601
Unfunded Amortization	3,324	3,324	3,324	3,324	3,324
	(17,498)	(20,587)	(19,892)	(21,712)	(26,275)
391 Financial Plan Surplus / (Deficit)	-	-	-	-	-

392 Roberts Creek Co-Housing Treatment Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	13,950	13,950	13,950	13,950	13,950
User Fees & Service Charges	38,660	38,660	38,660	38,660	38,660
	52,610	52,610	52,610	52,610	52,610
Expenses					
Administration	3,696	3,696	3,696	3,696	3,696
Wages and Benefits	23,520	24,108	24,711	25,328	25,963
Operating	12,614	12,614	12,614	12,614	12,614
Debt Charges - Interest	141	92	40	-	-
Amortization of Tangible Capital Assets	4,766	4,766	4,766	4,766	4,766
	44,737	45,276	45,827	46,404	47,039
Operating Surplus / (Deficit)	7,873	7,334	6,783	6,206	5,571
Other					
Debt Principal Repayment	(972)	(1,020)	(1,307)	-	-
Transfer (to)/from Reserves	(11,667)	(11,080)	(10,242)	(10,972)	(10,337)
Unfunded Amortization	4,766	4,766	4,766	4,766	4,766
	(7,873)	(7,334)	(6,783)	(6,206)	(5,571)
392 Financial Plan Surplus / (Deficit)	-	-	-	-	-

393 Lillies Lake Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	7,112	8,512	9,912	11,312	12,712
User Fees & Service Charges	27,799	27,799	27,799	27,799	27,799
	34,911	36,311	37,711	39,111	40,511
Expenses					
Administration	2,725	2,725	2,725	2,725	2,725
Wages and Benefits	14,076	14,428	14,787	15,158	15,537
Operating	15,173	11,173	11,173	11,173	11,173
Debt Charges - Interest	70	46	1,868	2,455	1,703
Amortization of Tangible Capital Assets	4,860	4,860	4,860	4,860	4,860
	36,904	33,232	35,413	36,371	35,998
Operating Surplus / (Deficit)	(1,993)	3,079	2,298	2,740	4,513
Other					
Capital Expenditures	(27,970)	-	(110,300)	-	-
Proceeds from Long Term Debt	-	-	76,415	-	-
Debt Principal Repayment	(485)	(509)	(9,568)	(15,283)	(15,283)
Transfer (to)/from Reserves	25,588	(7,430)	36,295	7,683	5,910
Unfunded Amortization	4,860	4,860	4,860	4,860	4,860
	1,993	(3,079)	(2,298)	(2,740)	(4,513)
393 Financial Plan Surplus / (Deficit)	-	-	-	-	-

394 Painted Boat Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	10,912	12,462	14,012	15,562	17,112
User Fees & Service Charges	22,477	22,477	22,477	22,477	22,477
	33,389	34,939	36,489	38,039	39,589
Expenses					
Administration	2,434	2,434	2,434	2,434	2,434
Wages and Benefits	10,763	11,030	11,307	11,593	11,881
Operating	8,271	8,271	8,271	8,271	8,271
Debt Charges - Interest	70	46	20	-	-
Amortization of Tangible Capital Assets	7,220	7,220	7,220	7,220	7,220
	28,758	29,001	29,252	29,518	29,806
Operating Surplus / (Deficit)	4,631	5,938	7,237	8,521	9,783
Other					
Debt Principal Repayment	(485)	(509)	(653)	-	-
Transfer (to)/from Reserves	(11,366)	(12,649)	(13,804)	(15,741)	(17,003)
Unfunded Amortization	7,220	7,220	7,220	7,220	7,220
	(4,631)	(5,938)	(7,237)	(8,521)	(9,783)
394 Financial Plan Surplus / (Deficit)	-	-	-	-	-

395 Sakinaw Ridge Waste Water Plant	2023	2024	2025	2026	2027
Revenues					
Frontage & Parcel Taxes	25,003	25,003	25,003	25,003	25,003
User Fees & Service Charges	14,560	14,560	14,560	14,560	14,560
	39,563	39,563	39,563	39,563	39,563
Expenses					
Administration	4,707	4,707	4,707	4,707	4,707
Wages and Benefits	17,052	17,479	17,914	18,364	18,824
Operating	15,376	15,376	15,376	15,376	15,376
Debt Charges - Interest	140	92	40	-	-
Amortization of Tangible Capital Assets	16,127	16,127	16,127	16,127	16,127
	53,402	53,781	54,164	54,574	55,034
Operating Surplus / (Deficit)	(13,839)	(14,218)	(14,601)	(15,011)	(15,471)
Other					
Debt Principal Repayment	(971)	(1,019)	(1,306)	-	-
Transfer (to)/from Reserves	(1,317)	(890)	(220)	(1,116)	(656)
Unfunded Amortization	16,127	16,127	16,127	16,127	16,127
	13,839	14,218	14,601	15,011	15,471
395 Financial Plan Surplus / (Deficit)	-	-	-	-	-

400 Cemetery	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	137,488	175,699	226,195	225,732	225,330
User Fees & Service Charges	61,134	61,134	61,134	61,134	61,134
	<u>198,622</u>	<u>236,833</u>	<u>287,329</u>	<u>286,866</u>	<u>286,464</u>
Expenses					
Administration	20,960	20,960	20,960	20,960	20,960
Wages and Benefits	90,510	99,219	101,700	104,244	106,849
Operating	63,088	79,001	86,709	83,702	80,695
Amortization of Tangible Capital Assets	3,198	3,198	3,198	3,198	3,198
	<u>177,756</u>	<u>202,378</u>	<u>212,567</u>	<u>212,104</u>	<u>211,702</u>
Operating Surplus / (Deficit)	20,866	34,455	74,762	74,762	74,762
Other					
Capital Expenditures	(595,664)	-	-	-	-
Proceeds from Long Term Debt	294,800	-	-	-	-
Debt Principal Repayment	-	(19,653)	(59,960)	(59,960)	(59,960)
Transfer (to)/from Reserves	276,800	(18,000)	(18,000)	(18,000)	(18,000)
Unfunded Amortization	3,198	3,198	3,198	3,198	3,198
	<u>(20,866)</u>	<u>(34,455)</u>	<u>(74,762)</u>	<u>(74,762)</u>	<u>(74,762)</u>
400 Financial Plan Surplus / (Deficit)	-	-	-	-	-
410 Pender Harbour Health Clinic					
Revenues					
Tax Requisitions	178,611	178,611	178,611	178,611	178,611
	<u>178,611</u>	<u>178,611</u>	<u>178,611</u>	<u>178,611</u>	<u>178,611</u>
Expenses					
Administration	8,571	8,571	8,571	8,571	8,571
Operating	202,766	165,040	165,040	165,040	165,040
	<u>211,337</u>	<u>173,611</u>	<u>173,611</u>	<u>173,611</u>	<u>173,611</u>
Operating Surplus / (Deficit)	(32,726)	5,000	5,000	5,000	5,000
Other					
Transfer (to)/from Reserves	32,726	(5,000)	(5,000)	(5,000)	(5,000)
	<u>32,726</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
410 Financial Plan Surplus / (Deficit)	-	-	-	-	-
500 Regional Planning					
Revenues					
Tax Requisitions	206,885	214,686	218,753	222,924	227,094
User Fees & Service Charges	430	430	430	430	430
Other Revenue	110,135	-	-	-	-
	<u>317,450</u>	<u>215,116</u>	<u>219,183</u>	<u>223,354</u>	<u>227,524</u>
Expenses					
Administration	41,590	41,590	41,590	41,590	41,590
Wages and Benefits	155,030	162,762	166,829	171,000	175,170
Operating	130,830	10,764	10,764	10,764	10,764
	<u>327,450</u>	<u>215,116</u>	<u>219,183</u>	<u>223,354</u>	<u>227,524</u>
Operating Surplus / (Deficit)	(10,000)	-	-	-	-
Other					
Transfer (to)/from Reserves	10,000	-	-	-	-
	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
500 Financial Plan Surplus / (Deficit)	-	-	-	-	-

504 Rural Planning Services	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	1,258,389	1,496,385	1,497,242	1,433,745	1,192,064
Government Transfers	203,050	-	-	-	-
User Fees & Service Charges	111,860	130,774	132,509	134,286	136,108
	1,573,299	1,627,159	1,629,751	1,568,031	1,328,172
Expenses					
Administration	196,866	196,866	196,866	196,866	196,866
Wages and Benefits	1,048,194	1,103,691	1,131,283	1,094,563	1,054,704
Operating	519,448	326,602	301,602	276,602	76,602
Amortization of Tangible Capital Assets	1,584	1,584	1,584	1,584	1,584
	1,766,092	1,628,743	1,631,335	1,569,615	1,329,756
Operating Surplus / (Deficit)	(192,793)	(1,584)	(1,584)	(1,584)	(1,584)
Other					
Transfer (to)/from Reserves	191,209	-	-	-	-
Unfunded Amortization	1,584	1,584	1,584	1,584	1,584
	192,793	1,584	1,584	1,584	1,584
504 Financial Plan Surplus / (Deficit)	-	-	-	-	-

506 Geographic Information Services	2023	2024	2025	2026	2027
Revenues					
User Fees & Service Charges	20,500	20,500	20,500	20,500	20,500
	20,500	20,500	20,500	20,500	20,500
Expenses					
Internal Recoveries	(332,374)	(337,255)	(344,194)	(351,305)	(358,595)
Wages and Benefits	272,648	277,529	284,468	291,579	298,869
Operating	65,226	65,226	65,226	65,226	65,226
Amortization of Tangible Capital Assets	22,460	22,460	22,460	22,460	22,460
	27,960	27,960	27,960	27,960	27,960
Operating Surplus / (Deficit)	(7,460)	(7,460)	(7,460)	(7,460)	(7,460)
Other					
Transfer (to)/from Reserves	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Unfunded Amortization	22,460	22,460	22,460	22,460	22,460
	7,460	7,460	7,460	7,460	7,460
506 Financial Plan Surplus / (Deficit)	-	-	-	-	-

510 Civic Addressing	2023	2024	2025	2026	2027
Revenues					
User Fees & Service Charges	30,982	33,494	34,134	34,788	35,462
	30,982	33,494	34,134	34,788	35,462
Expenses					
Administration	5,547	5,547	5,547	5,547	5,547
Wages and Benefits	23,074	25,586	26,226	26,880	27,554
Operating	2,361	2,361	2,361	2,361	2,361
	30,982	33,494	34,134	34,788	35,462
Operating Surplus / (Deficit)	-	-	-	-	-
510 Financial Plan Surplus / (Deficit)	-	-	-	-	-

520 Building Inspection Services	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	8,586	8,586	8,586	11,744	8,586
User Fees & Service Charges	941,098	959,497	978,356	994,527	1,017,495
Other Revenue	600	600	600	600	600
	950,284	968,683	987,542	1,006,871	1,026,681
Expenses					
Administration	152,105	152,105	152,105	152,105	152,105
Wages and Benefits	735,920	754,319	773,178	792,507	812,317
Operating	61,259	55,759	55,759	55,759	55,759
Amortization of Tangible Capital Assets	11,801	11,801	11,801	11,801	11,801
	961,085	973,984	992,843	1,012,172	1,031,982
Operating Surplus / (Deficit)	(10,801)	(5,301)	(5,301)	(5,301)	(5,301)
Other					
Capital Expenditures	(60,000)	-	-	-	-
Transfer (to)/from Reserves	59,500	(6,000)	(6,000)	(6,000)	(6,000)
Transfer (to)/from Other Funds	(500)	(500)	(500)	(500)	(500)
Unfunded Amortization	11,801	11,801	11,801	11,801	11,801
	10,801	5,301	5,301	5,301	5,301
520 Financial Plan Surplus / (Deficit)	-	-	-	-	-
531 Economic Development Area A					
Revenues					
Tax Requisitions	38,746	52,198	53,484	53,484	53,484
	38,746	52,198	53,484	53,484	53,484
Expenses					
Administration	4,258	4,258	4,258	4,258	4,258
Operating	37,442	47,940	49,226	49,226	49,226
	41,700	52,198	53,484	53,484	53,484
Operating Surplus / (Deficit)	(2,954)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,954	-	-	-	-
	2,954	-	-	-	-
531 Financial Plan Surplus / (Deficit)	-	-	-	-	-
532 Economic Development Area B					
Revenues					
Tax Requisitions	7,884	46,124	47,285	47,285	47,285
	7,884	46,124	47,285	47,285	47,285
Expenses					
Administration	2,642	2,642	2,642	2,642	2,642
Operating	8,676	43,482	44,643	44,643	44,643
	11,318	46,124	47,285	47,285	47,285
Operating Surplus / (Deficit)	(3,434)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	3,434	-	-	-	-
	3,434	-	-	-	-
532 Financial Plan Surplus / (Deficit)	-	-	-	-	-

533 Economic Development Area D	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	7,032	41,943	42,995	42,995	42,995
	<u>7,032</u>	<u>41,943</u>	<u>42,995</u>	<u>42,995</u>	<u>42,995</u>
Expenses					
Administration	2,382	2,382	2,382	2,382	2,382
Operating	7,605	39,561	40,613	40,613	40,613
	<u>9,987</u>	<u>41,943</u>	<u>42,995</u>	<u>42,995</u>	<u>42,995</u>
Operating Surplus / (Deficit)	(2,955)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,955	-	-	-	-
	<u>2,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
533 Financial Plan Surplus / (Deficit)	-	-	-	-	-

534 Economic Development Area E	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	7,675	28,507	29,199	29,199	29,199
	<u>7,675</u>	<u>28,507</u>	<u>29,199</u>	<u>29,199</u>	<u>29,199</u>
Expenses					
Administration	1,785	1,785	1,785	1,785	1,785
Operating	8,845	26,722	27,414	27,414	27,414
	<u>10,630</u>	<u>28,507</u>	<u>29,199</u>	<u>29,199</u>	<u>29,199</u>
Operating Surplus / (Deficit)	(2,955)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,955	-	-	-	-
	<u>2,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
534 Financial Plan Surplus / (Deficit)	-	-	-	-	-

535 Economic Development Area F	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	10,269	45,230	46,363	46,363	46,363
	<u>10,269</u>	<u>45,230</u>	<u>46,363</u>	<u>46,363</u>	<u>46,363</u>
Expenses					
Administration	2,790	2,790	2,790	2,790	2,790
Operating	10,432	42,440	43,573	43,573	43,573
	<u>13,222</u>	<u>45,230</u>	<u>46,363</u>	<u>46,363</u>	<u>46,363</u>
Operating Surplus / (Deficit)	(2,953)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2,953	-	-	-	-
	<u>2,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
535 Financial Plan Surplus / (Deficit)	-	-	-	-	-

540 Hillside Development Project	2023	2024	2025	2026	2027
Revenues					
Other Revenue	156,339	156,339	156,339	156,339	156,339
	<u>156,339</u>	<u>156,339</u>	<u>156,339</u>	<u>156,339</u>	<u>156,339</u>
Expenses					
Administration	5,912	5,912	5,912	5,912	5,912
Wages and Benefits	41,471	57,308	27,545	28,234	28,942
Operating	286,087	90,891	91,106	91,336	91,336
	<u>333,470</u>	<u>154,111</u>	<u>124,563</u>	<u>125,482</u>	<u>126,190</u>
Operating Surplus / (Deficit)	(177,131)	2,228	31,776	30,857	30,149
Other					
Development of Land Held for Resale	(103,912)	(13,912)	(13,912)	(13,912)	(13,912)
Transfer (to)/from Reserves	281,043	11,684	(17,864)	(16,945)	(16,237)
	<u>177,131</u>	<u>(2,228)</u>	<u>(31,776)</u>	<u>(30,857)</u>	<u>(30,149)</u>
540 Financial Plan Surplus / (Deficit)	-	-	-	-	-

615 Community Recreation Facilities	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	6,287,766	6,443,029	6,487,369	6,723,627	7,003,613
Frontage & Parcel Taxes	1,698,073	1,698,073	1,698,073	118,005	-
User Fees & Service Charges	1,757,406	1,757,406	1,757,406	1,757,406	1,757,406
Investment Income	474,870	513,598	563,225	95,335	30,013
Other Revenue	17,858	17,858	17,858	17,858	17,858
	<u>10,235,973</u>	<u>10,429,964</u>	<u>10,523,931</u>	<u>8,712,231</u>	<u>8,808,890</u>
Expenses					
Administration	1,062,198	1,062,198	1,062,198	1,062,198	1,062,198
Wages and Benefits	3,801,596	3,907,056	3,983,789	4,083,360	4,185,429
Operating	1,942,175	1,907,305	1,912,948	1,903,478	1,900,509
Debt Charges - Interest	928,413	1,113,436	1,123,114	252,775	203,409
Amortization of Tangible Capital Assets	951,368	951,368	951,368	951,368	951,368
	<u>8,685,750</u>	<u>8,941,363</u>	<u>9,033,417</u>	<u>8,253,179</u>	<u>8,302,913</u>
Operating Surplus / (Deficit)	1,550,223	1,488,601	1,490,514	459,052	505,977
Other					
Capital Expenditures	(8,105,345)	(955,900)	(596,200)	(1,086,600)	(1,197,300)
Proceeds from Long Term Debt	5,997,292	-	-	863,000	626,200
Debt Principal Repayment	(1,293,862)	(1,869,989)	(2,141,437)	(1,085,391)	(1,113,744)
Transfer (to)/from Reserves	886,217	292,199	295,755	(101,429)	227,499
Transfer (to)/from Appropriated Surplus	9,500	-	-	-	-
Transfer (to)/from Other Funds	4,607	93,721	-	-	-
Unfunded Amortization	951,368	951,368	951,368	951,368	951,368
	<u>(1,550,223)</u>	<u>(1,488,601)</u>	<u>(1,490,514)</u>	<u>(459,052)</u>	<u>(505,977)</u>
615 Financial Plan Surplus / (Deficit)	-	-	-	-	-

625 Pender Harbour Pool	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	610,918	622,188	633,699	645,496	657,586
Frontage & Parcel Taxes	48,519	48,519	48,519	48,519	48,519
User Fees & Service Charges	90,100	90,100	90,100	90,100	90,100
Investment Income	19,323	21,258	23,270	25,363	27,539
	768,860	782,065	795,588	809,478	823,744
Expenses					
Administration	69,586	69,586	69,586	69,586	69,586
Wages and Benefits	441,598	460,368	471,879	483,676	495,766
Operating	164,834	157,334	157,334	157,334	157,334
Debt Charges - Interest	19,466	19,466	19,466	19,466	19,466
Amortization of Tangible Capital Assets	97,998	97,998	97,998	97,998	97,998
	793,482	804,752	816,263	828,060	840,150
Operating Surplus / (Deficit)	(24,622)	(22,687)	(20,675)	(18,582)	(16,406)
Other					
Capital Expenditures	(34,437)	(10,000)	(10,000)	(10,000)	(10,000)
Debt Principal Repayment	(48,376)	(50,311)	(52,323)	(54,416)	(56,592)
Transfer (to)/from Reserves	9,437	(15,000)	(15,000)	(15,000)	(15,000)
Unfunded Amortization	97,998	97,998	97,998	97,998	97,998
	24,622	22,687	20,675	18,582	16,406
625 Financial Plan Surplus / (Deficit)	-	-	-	-	-
630 School Facilities - Joint Use					
Revenues					
Tax Requisitions	71,996	48,531	48,608	48,690	48,770
	71,996	48,531	48,608	48,690	48,770
Expenses					
Administration	564	564	564	564	564
Wages and Benefits	3,041	3,117	3,194	3,276	3,356
Operating	44,850	44,850	44,850	44,850	44,850
	48,455	48,531	48,608	48,690	48,770
Operating Surplus / (Deficit)	23,541	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	(23,541)	-	-	-	-
	(23,541)	-	-	-	-
630 Financial Plan Surplus / (Deficit)	-	-	-	-	-

640 Gibsons & Area Library	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	839,687	839,902	840,123	840,350	840,582
	<u>839,687</u>	<u>839,902</u>	<u>840,123</u>	<u>840,350</u>	<u>840,582</u>
Expenses					
Administration	48,446	48,446	48,446	48,446	48,446
Wages and Benefits	8,620	8,835	9,056	9,283	9,515
Operating	817,563	817,563	817,563	817,563	817,563
Amortization of Tangible Capital Assets	52,182	52,182	52,182	52,182	52,182
	<u>926,811</u>	<u>927,026</u>	<u>927,247</u>	<u>927,474</u>	<u>927,706</u>
Operating Surplus / (Deficit)	(87,124)	(87,124)	(87,124)	(87,124)	(87,124)
Other					
Transfer (to)/from Reserves	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Transfer (to)/from Other Funds	84,942	84,942	84,942	84,942	84,942
Unfunded Amortization	52,182	52,182	52,182	52,182	52,182
	<u>87,124</u>	<u>87,124</u>	<u>87,124</u>	<u>87,124</u>	<u>87,124</u>
640 Financial Plan Surplus / (Deficit)	-	-	-	-	-

643 Egmont/Pender Harbour Library Service	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	58,861	58,399	59,916	59,916	59,916
	<u>58,861</u>	<u>58,399</u>	<u>59,916</u>	<u>59,916</u>	<u>59,916</u>
Expenses					
Administration	3,412	3,412	3,412	3,412	3,412
Operating	55,449	54,987	56,504	56,504	56,504
	<u>58,861</u>	<u>58,399</u>	<u>59,916</u>	<u>59,916</u>	<u>59,916</u>
Operating Surplus / (Deficit)	-	-	-	-	-
643 Financial Plan Surplus / (Deficit)	-	-	-	-	-

645 Halfmoon Bay Library Service	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	172,985	171,533	176,307	176,307	176,307
	<u>172,985</u>	<u>171,533</u>	<u>176,307</u>	<u>176,307</u>	<u>176,307</u>
Expenses					
Administration	10,042	10,042	10,042	10,042	10,042
Operating	162,945	161,491	166,265	166,265	166,265
	<u>172,987</u>	<u>171,533</u>	<u>176,307</u>	<u>176,307</u>	<u>176,307</u>
Operating Surplus / (Deficit)	(2)	-	-	-	-
Other					
Prior Year Surplus/(Deficit)	2	-	-	-	-
	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
645 Financial Plan Surplus / (Deficit)	-	-	-	-	-

646 Roberts Creek Library Service	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	216,173	215,260	218,256	218,256	218,256
	<u>216,173</u>	<u>215,260</u>	<u>218,256</u>	<u>218,256</u>	<u>218,256</u>
Expenses					
Administration	12,486	12,486	12,486	12,486	12,486
Operating	118,745	117,832	120,828	120,828	120,828
	<u>131,231</u>	<u>130,318</u>	<u>133,314</u>	<u>133,314</u>	<u>133,314</u>
Operating Surplus / (Deficit)	84,942	84,942	84,942	84,942	84,942
Other					
Transfer (to)/from Other Funds	(84,942)	(84,942)	(84,942)	(84,942)	(84,942)
	<u>(84,942)</u>	<u>(84,942)</u>	<u>(84,942)</u>	<u>(84,942)</u>	<u>(84,942)</u>

646 Financial Plan Surplus / (Deficit) - - - - -

648 Museum Service	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	172,848	172,848	172,848	172,848	172,848
	<u>172,848</u>	<u>172,848</u>	<u>172,848</u>	<u>172,848</u>	<u>172,848</u>
Expenses					
Administration	10,698	10,698	10,698	10,698	10,698
Operating	162,150	162,150	162,150	162,150	162,150
	<u>172,848</u>	<u>172,848</u>	<u>172,848</u>	<u>172,848</u>	<u>172,848</u>
Operating Surplus / (Deficit)	-	-	-	-	-
648 Financial Plan Surplus / (Deficit)	-	-	-	-	-

650 Community Parks	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	2,497,804	2,315,401	2,668,147	2,688,673	2,706,669
Government Transfers	1,933,631	-	-	-	-
User Fees & Service Charges	75,600	75,600	75,600	75,600	75,600
Other Revenue	11,100	11,100	11,100	11,100	11,100
	<u>4,518,135</u>	<u>2,402,101</u>	<u>2,754,847</u>	<u>2,775,373</u>	<u>2,793,369</u>
Expenses					
Administration	290,239	290,239	290,239	290,239	290,239
Wages and Benefits	1,101,788	1,094,507	1,042,334	1,068,394	1,095,101
Operating	865,351	656,925	723,671	708,593	693,515
Debt Charges - Interest	3,183	2,564	1,895	1,200	470
Amortization of Tangible Capital Assets	256,933	256,933	256,933	256,933	256,933
	<u>2,517,494</u>	<u>2,301,168</u>	<u>2,315,072</u>	<u>2,325,359</u>	<u>2,336,258</u>
Operating Surplus / (Deficit)	2,000,641	100,933	439,775	450,014	457,111
Other					
Capital Expenditures	(4,679,349)	-	-	-	-
Proceeds from Long Term Debt	1,478,233	-	-	-	-
Debt Principal Repayment	(16,765)	(13,075)	(309,390)	(310,085)	(310,815)
Transfer (to)/from Reserves	270,851	(344,791)	(390,620)	(396,862)	(403,229)
Transfer (to)/from Appropriated Surplus	248,395	-	-	-	-
Transfer (to)/from Other Funds	441,061	-	3,302	-	-
Unfunded Amortization	256,933	256,933	256,933	256,933	256,933
	<u>(2,000,641)</u>	<u>(100,933)</u>	<u>(439,775)</u>	<u>(450,014)</u>	<u>(457,111)</u>

650 Financial Plan Surplus / (Deficit) - - - - -

665 Bicycle & Walking Paths	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	59,839	56,027	56,682	57,358	58,047
	<u>59,839</u>	<u>56,027</u>	<u>56,682</u>	<u>57,358</u>	<u>58,047</u>
Expenses					
Administration	12,037	12,037	12,037	12,037	12,037
Wages and Benefits	26,122	26,282	26,937	27,613	28,302
Operating	32,212	7,708	7,708	7,708	7,708
Amortization of Tangible Capital Assets	99,607	99,607	99,607	99,607	99,607
	<u>169,978</u>	<u>145,634</u>	<u>146,289</u>	<u>146,965</u>	<u>147,654</u>
Operating Surplus / (Deficit)	(110,139)	(89,607)	(89,607)	(89,607)	(89,607)
Other					
Capital Expenditures	(600,860)	-	-	-	-
Transfer (to)/from Reserves	92,089	(10,000)	(10,000)	(10,000)	(10,000)
Transfer (to)/from Appropriated Surplus	(7,468)	-	-	-	-
Transfer (to)/from Other Funds	526,771	-	-	-	-
Unfunded Amortization	99,607	99,607	99,607	99,607	99,607
	<u>110,139</u>	<u>89,607</u>	<u>89,607</u>	<u>89,607</u>	<u>89,607</u>

665 Financial Plan Surplus / (Deficit) - - - - -

667 Area A Bicycle & Walking Paths	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	14,442	14,596	14,800	15,013	15,224
	<u>14,442</u>	<u>14,596</u>	<u>14,800</u>	<u>15,013</u>	<u>15,224</u>
Expenses					
Administration	2,221	2,221	2,221	2,221	2,221
Wages and Benefits	8,021	8,175	8,379	8,592	8,803
Operating	4,200	4,200	4,200	4,200	4,200
Amortization of Tangible Capital Assets	6,231	6,231	6,231	6,231	6,231
	<u>20,673</u>	<u>20,827</u>	<u>21,031</u>	<u>21,244</u>	<u>21,455</u>
Operating Surplus / (Deficit)	(6,231)	(6,231)	(6,231)	(6,231)	(6,231)
Other					
Unfunded Amortization	6,231	6,231	6,231	6,231	6,231
	<u>6,231</u>	<u>6,231</u>	<u>6,231</u>	<u>6,231</u>	<u>6,231</u>

667 Financial Plan Surplus / (Deficit) - - - - -

670 Regional Recreation Programs	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	189,574	189,650	189,727	189,809	189,889
User Fees & Service Charges	2,119	10,319	10,319	10,319	10,319
	<u>191,693</u>	<u>199,969</u>	<u>200,046</u>	<u>200,128</u>	<u>200,208</u>
Expenses					
Administration	10,372	10,372	10,372	10,372	10,372
Wages and Benefits	3,041	3,117	3,194	3,276	3,356
Operating	178,280	186,480	186,480	186,480	186,480
	<u>191,693</u>	<u>199,969</u>	<u>200,046</u>	<u>200,128</u>	<u>200,208</u>
Operating Surplus / (Deficit)	-	-	-	-	-
670 Financial Plan Surplus / (Deficit)					
	-	-	-	-	-

680 Dakota Ridge Recreation Service Area	2023	2024	2025	2026	2027
Revenues					
Tax Requisitions	205,468	210,005	212,323	214,705	217,142
User Fees & Service Charges	38,000	38,000	38,000	38,000	38,000
Other Revenue	2,000	2,000	2,000	2,000	2,000
	245,468	250,005	252,323	254,705	257,142
Expenses					
Administration	26,715	26,715	26,715	26,715	26,715
Wages and Benefits	88,313	92,850	95,168	97,550	99,987
Operating	132,631	130,440	130,440	130,440	130,440
Amortization of Tangible Capital Assets	45,966	45,966	45,966	45,966	45,966
	293,625	295,971	298,289	300,671	303,108
Operating Surplus / (Deficit)	(48,157)	(45,966)	(45,966)	(45,966)	(45,966)
Other					
Capital Expenditures	(33,872)	-	-	-	-
Transfer (to)/from Reserves	36,063	-	-	-	-
Unfunded Amortization	45,966	45,966	45,966	45,966	45,966
	48,157	45,966	45,966	45,966	45,966
680 Financial Plan Surplus / (Deficit)	-	-	-	-	-