

Service Category Summary

Fiscal Services

	2015 Actual (AA)	2015 Bylaw (UB)	2016 Bylaw (UB)	2017 Proposed (UX)	Budget Change 2017 vs 2016
Revenues					
Library - Cost Recovery	0	(2,458,950)	(8,550)	0	8,550
Investment Earnings	(2,257,726)	(2,211,575)	(2,143,113)	(35,000)	2,108,113
Payroll Burden Clearing	(96,516)	0	0	0	0
Accts Pay-Rounding-W/O-Disc	(5)	(2,500)	(1,100)	(1,100)	0
FortisBC Agreement	(4,737,681)	(5,001,399)	(4,693,163)	(6,242,931)	(1,549,768)
External Debt - MFA	0	0	0	(691,179)	(691,179)
Road Rehabilitation program	(4,975,818)	(4,981,742)	(5,000,000)	(5,000,000)	0
2015 Canada Winter Games	(2,681,832)	(2,081,884)	0	0	0
General Infrastructure Reinvest	(1,533,021)	(1,534,842)	(2,500,000)	(2,500,000)	0
Snow Control	(6,292,573)	(6,300,000)	(7,000,000)	(7,000,000)	0
Off Street Parking Levy	(716,041)	(720,000)	(750,000)	(750,000)	0
Prov Uncond Grant - Traffic Fi	(1,113,368)	(1,032,540)	(1,001,000)	(1,080,000)	(79,000)
Gaming - Uncond Grant	(2,625,455)	(2,600,000)	(2,600,000)	(2,600,000)	0
Internal Debt Recoveries	(42,951)	(41,683)	(41,683)	(40,840)	843
Community Works - Grant	(2,988,070)	(2,941,614)	(3,088,697)	(3,088,697)	0
Provincial Grants	(150,001)	(200,000)	(175,000)	(175,000)	0
Miscellaneous Revenues	(82,405)	(37,600)	(38,000)	(38,000)	0
Provincial School	(30,525,214)	(30,450,000)	(30,550,000)	(30,400,000)	150,000
Regional District	(5,518,510)	(6,100,000)	(5,550,000)	(5,600,000)	(50,000)
FFG Reg. Hospital District	(4,027,835)	(3,920,000)	(4,050,000)	(5,500,000)	(1,450,000)
BC Assessment Authority	(811,009)	(815,000)	(815,000)	(800,000)	15,000
MFA	(2,314)	(2,200)	(2,300)	(2,500)	(200)
911 Emergency Service	(1,428,087)	(1,550,000)	(1,450,000)	(1,550,000)	(100,000)
20th/Victoria BIA Assoc	(100,000)	(100,000)	(100,000)	(100,000)	0
Downtown BIA Assoc	(225,711)	(225,826)	(232,600)	(232,600)	0
Interest on Property Tax	(104,353)	(100,000)	(100,000)	(100,000)	0
Taxes - General	(75,680,936)	(75,650,774)	(82,289,912)	(86,300,000)	(4,010,088)
Parcel / Frontage Tax	(9,110)	(129,042)	(129,042)	(129,040)	2
Grant in Lieu - Provincial	(3,251,279)	(3,210,000)	(3,254,000)	(3,002,000)	252,000
Grant in Lieu - Federal	(329,669)	(311,000)	(326,000)	(263,000)	63,000
Grant in Lieu - Private Utilit	(1,559,576)	(1,550,000)	(1,606,830)	(1,607,900)	(1,070)
Franchise Fee - FortisBC	(1,125,378)	(1,281,533)	(1,281,533)	(1,079,997)	201,536
Non Res Schl Tax	(33,416)	(33,800)	(33,800)	(33,800)	0
Tax Sales	(10,897)	(12,600)	(12,600)	(12,600)	0
Tax Balance Adj	1,879	3,000	3,000	3,000	0
3rd Pty - Union 1048 Recovery	(37,629)	(55,000)	(55,000)	(55,000)	0
3rd Pty - Union 1048 BC Dvsn	(8,685)	(10,000)	(10,000)	(10,000)	0
3rd Pty - Union 1048 National	0	(1,000)	(1,000)	(1,000)	0
3rd Pty - Union 399 Recovery	(32,165)	(35,000)	(35,000)	(35,000)	0
3rd Pty - Union 399 National	0	(1,000)	(1,000)	(1,000)	0
Total Revenues	(155,113,356)	(157,687,104)	(160,922,923)	(166,055,184)	(5,132,261)

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	2015 Actual (AA)	2015 Bylaw (UB)	2016 Bylaw (UB)	2017 Proposed (UX)	Budget Change 2017 vs 2016
Expenditures					
YE Accrual Adj - General Oper	(9,217)	0	0	0	0
RTE Early Benefit Program:NDIT	43,250	40,200	40,200	40,200	0
Library - Cost Recovery	(356,477)	2,458,950	8,550	0	(8,550)
Audit	67,811	78,434	78,434	78,440	6
Investment Earnings	3,129	0	0	0	0
Amortization - budget only	0	12,500,000	15,200,000	15,700,000	500,000
Asset Amort & Gain/Loss - GEG	2,577,903	0	0	0	0
Asset Amort & Gain/Loss - PRS	1,932,876	0	0	0	0
Amortization - budget - contra	0	(12,500,000)	(15,200,000)	(15,700,000)	(500,000)
Asset Amort & Gain/Loss - TNS	7,605,108	0	0	0	0
Asset Amort & Gain/Loss - SWR	342,379	0	0	0	0
Asset Amort & Gain/Loss - PHW	49,358	0	0	0	0
Asset Amort & Gain/Loss - PRC	3,101,760	0	0	0	0
Payroll Burden Clearing	743,321	0	0	0	0
Accts Pay-Rounding-W/O-Disc	11	500	100	100	0
Mobile Equipment	1,100	0	0	0	0
2015 Canada Winter Games	2,410	0	0	0	0
Contingency	0	2,606,168	2,265,877	2,110,622	(155,255)
20th/Victoria BIA Assoc	0	100,000	0	0	0
Downtown BIA Assoc	0	225,826	0	0	0
Interest on Property Tax	4,317	10,000	10,000	10,000	0
Taxes - General	91	1,000	1,000	1,000	0
Parcel / Frontage Tax	3,809	16,180	16,180	16,180	0
Tax Balance Adj	0	7,000	7,000	7,000	0
3rd Pty - Union 1048 Recovery	38,285	55,000	55,000	55,000	0
3rd Pty - Union 1048 BC Dvsn	8,685	10,000	10,000	10,000	0
3rd Pty - Union 1048 National	0	1,000	1,000	1,000	0
3rd Pty - Union 399 Recovery	32,274	35,000	35,000	35,000	0
3rd Pty - Union 399 National	0	1,000	1,000	1,000	0
Total Expenditures	16,192,184	5,646,258	2,529,341	2,365,542	(163,799)
Debt					
FortisBC Agreement	5,482,646	5,484,464	5,484,464	6,893,290	1,408,826
Mobile Equipment	1,899,952	2,224,028	2,224,028	1,315,302	(908,726)
External Debt - MFA	6,586,822	6,874,620	7,129,728	5,421,019	(1,708,709)
Capital Lease Pmts - auto garb	104,028	104,028	43,185	0	(43,185)
Computers-MFA: hard/software	34,803	34,772	0	0	0
Lease Payments - Other	4,614	4,614	5,090	0	(5,090)
Off Street Parking Levy	566,151	584,702	584,702	562,458	(22,244)
Interest on Property Tax	43,975	40,000	40,000	40,000	0
Total Debt	14,722,990	15,351,228	15,511,197	14,232,069	(1,279,128)

Service Category Summary

Fiscal Services

	2015 Actual (AA)	2015 Bylaw (UB)	2016 Bylaw (UB)	2017 Proposed (UX)	Budget Change 2017 vs 2016
Transfers					
YE Accrual Adj - General Oper	9,217	0	0	0	0
Library - Cost Recovery	356,477	0	0	0	0
Asset Amort & Gain/Loss - GEG	(2,577,903)	0	0	0	0
Asset Amort & Gain/Loss - PRS	(1,932,876)	0	0	0	0
Asset Amort & Gain/Loss - TNS	(7,605,108)	0	0	0	0
Asset Amort & Gain/Loss - SWR	(342,379)	0	0	0	0
Asset Amort & Gain/Loss - PHW	(49,358)	0	0	0	0
Asset Amort & Gain/Loss - PRC	(3,101,760)	0	0	0	0
Payroll Burden Clearing	(693,217)	0	0	0	0
FortisBC Agreement	(744,965)	(483,065)	(791,301)	(650,359)	140,942
Mobile Equipment	(1,901,504)	(2,073,160)	(2,224,028)	(1,315,302)	908,726
Mgmt OH Recoveries	(2,722,951)	(2,722,950)	(2,812,311)	(2,807,816)	4,495
Cont fr Computer Reserve	(34,803)	(34,772)	0	0	0
Prior Year's Surplus	946,230	130,000	0	0	0
Internal Debt	2,442,305	3,306,445	3,356,445	3,022,931	(333,514)
External Debt - MFA	(65,487)	0	0	0	0
Road Rehabilitation program	4,975,818	4,981,742	5,000,000	5,000,000	0
2015 Canada Winter Games	2,679,421	2,081,884	0	0	0
General Infrastructure Reinvets	1,533,021	1,534,842	2,500,000	2,500,000	0
Snow Control	(30,001)	0	0	0	0
Capital Lease Pmts - auto garb	(104,028)	(104,028)	(43,185)	0	43,185
Lease Payments - Other	(4,614)	(4,614)	(5,090)	0	5,090
Operating Contribution - DDES	1,176,292	0	0	275,164	275,164
Off Street Parking Levy	149,890	135,298	165,298	187,542	22,244
Contr to Capital Reserve	200,000	200,000	250,000	250,000	0
Cont to Asset Mtce (fund 13)	4,493,818	3,695,276	4,091,734	4,217,263	125,529
Gaming - Uncond Grant	1,905,455	1,880,000	2,600,000	2,600,000	0
Internal Debt Recoveries	42,350	41,683	41,683	38,350	(3,333)
Community Works - Grant	2,988,070	2,941,614	3,088,697	3,088,697	0
Provincial Grants	150,001	200,000	175,000	175,000	0
Provincial School	30,525,214	30,450,000	30,550,000	30,400,000	(150,000)
Regional District	5,518,510	6,100,000	5,550,000	5,600,000	50,000
FFG Reg. Hospital District	4,027,835	3,920,000	4,050,000	5,500,000	1,450,000
BC Assessment Authority	811,009	815,000	815,000	800,000	(15,000)
MFA	2,314	2,200	2,300	2,500	200
911 Emergency Service	1,428,087	1,550,000	1,450,000	1,550,000	100,000
20th/Victoria BIA Assoc	100,000	0	100,000	100,000	0
Downtown BIA Assoc	225,711	0	232,600	232,600	0
Total Transfers	44,776,093	58,543,395	58,142,842	60,766,570	2,623,728
Revenues - Asset Maintenance					
Total Revenues - Asset Maintenance	0	0	0	0	0
Expenditures - Asset Maintenance					
Total Expenditures - Asset Maintenance	0	0	0	0	0
Transfers - Asset Maintenance					
Levy Funded	(4,493,818)	(3,695,276)	(4,091,734)	(4,217,263)	(125,529)
Total Transfers - Asset Maintenance	(4,493,818)	(3,695,276)	(4,091,734)	(4,217,263)	(125,529)
Net Operations	(83,915,907)	(81,841,499)	(88,831,277)	(92,908,266)	(4,076,989)

Service Category Summary

Fiscal Services

Supporting Detail (Consolidation)	2015	2015	2016	2017	Budget Change
	Actual (AA)	Budget (UB)	Bylaw (UB)	Proposed (UX)	2017 vs 2016
Revenues	(155,113,356)	(157,687,104)	(160,922,923)	(166,055,184)	(5,132,261)
Expenditures					
Salary & Wages (including Benefits)	466,089	2,552,400	102,000	102,000	0
Non-Salary Expenses	15,726,096	3,093,858	2,427,341	2,263,542	(163,799)
Total Expenditures	16,192,184	5,646,258	2,529,341	2,365,542	(163,799)
Debt	14,722,990	15,351,228	15,511,197	14,232,069	(1,279,128)
Transfers	40,282,275	54,848,119	54,051,108	56,549,307	2,498,199
Net Operations	(83,915,907)	(81,841,499)	(88,831,277)	(92,908,266)	(4,076,989)