

## Service Category Summary

### Fiscal Services

	2016 Actual (AA)	2016 Bylaw (UB)	2017 Bylaw (UB)	2018 Proposed (UX)	Budget Change 2018 vs 2017
<b>Revenues</b>					
YE Accrual Adj - General Oper	2,018	0	0	0	0
Library - Cost Recovery	0	(8,550)	0	0	0
Investment Earnings	(2,166,440)	(2,143,113)	(35,000)	0	35,000
Payroll Burden Clearing	(98,092)	0	0	0	0
Accts Pay-Rounding-W/O-Disc	0	(1,100)	(1,100)	0	1,100
FortisBC Agreement	(4,853,124)	(4,693,163)	(6,242,931)	(6,337,960)	(95,029)
External Debt - MFA	0	0	(691,179)	(533,563)	157,616
Road Rehabilitation program	(4,996,068)	(5,000,000)	(5,000,000)	(5,000,000)	0
2015 Canada Winter Games	527	0	0	0	0
General Infrastructure Reinvnes	(2,498,268)	(2,500,000)	(2,500,000)	(2,500,000)	0
Snow Control	(6,994,639)	(7,000,000)	(7,000,000)	(7,000,000)	0
Off Street Parking Levy	(750,000)	(750,000)	(750,000)	(900,000)	(150,000)
Prov Uncond Grant - Traffic Fi	(1,113,101)	(1,001,000)	(1,080,000)	(1,065,000)	15,000
Gaming - Uncond Grant	(2,583,954)	(2,600,000)	(2,600,000)	(2,600,000)	0
Internal Debt Recoveries	(39,231)	(41,683)	(40,840)	(38,350)	2,490
Community Works - Grant	(3,088,697)	(3,088,697)	(3,088,697)	(3,235,364)	(146,667)
Provincial Grants	(167,228)	(175,000)	(175,000)	(175,000)	0
Miscellaneous Revenues	(137,246)	(38,000)	(38,000)	(38,000)	0
Provincial School	(30,380,097)	(30,550,000)	(30,400,000)	(29,000,000)	1,400,000
Regional District	(5,603,656)	(5,550,000)	(5,600,000)	(5,700,000)	(100,000)
FFG Reg. Hospital District	(5,456,425)	(4,050,000)	(5,500,000)	(6,100,000)	(600,000)
BC Assessment Authority	(799,860)	(815,000)	(800,000)	(700,000)	100,000
MFA	(2,434)	(2,300)	(2,500)	(2,500)	0
911 Emergency Service	(1,532,101)	(1,450,000)	(1,550,000)	(1,550,000)	0
20th/Victoria BIA Assoc	(100,000)	(100,000)	(100,000)	(100,000)	0
Downtown BIA Assoc	(231,496)	(232,600)	(232,600)	(232,600)	0
Interest on Property Tax	(83,011)	(100,000)	(100,000)	(100,000)	0
Taxes - General	(82,325,611)	(82,289,912)	(86,747,802)	(89,487,802)	(2,740,000)
Parcel / Frontage Tax	(9,110)	(129,042)	(129,040)	(29,852)	99,188
Grant in Lieu - Provincial	(2,904,779)	(3,254,000)	(3,002,000)	(2,995,000)	7,000
Grant in Lieu - Federal	(331,332)	(326,000)	(263,000)	(350,000)	(87,000)
Grant in Lieu - Private Utilit	(1,636,956)	(1,606,830)	(1,607,900)	(1,598,500)	9,400
Franchise Fee - FortisBC	(976,327)	(1,281,533)	(1,079,997)	(1,025,000)	54,997
Non Res Schl Tax	(33,237)	(33,800)	(33,800)	(33,800)	0
Tax Sales	(18,617)	(12,600)	(12,600)	(13,500)	(900)
Tax Balance Adj	798	3,000	3,000	3,000	0
3rd Pty - Union 1048 Recovery	(70,891)	(55,000)	(55,000)	(55,000)	0
3rd Pty - Union 1048 BC Dvsn	(6,276)	(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	(51,796)	(35,000)	(35,000)	(35,000)	0
3rd Pty - Union 399 BC Dvsn	(730)	0	0	0	0
3rd Pty - Union 399 National	0	(1,000)	(1,000)	(1,000)	0
<b>Total Revenues</b>	<b>(162,037,487)</b>	<b>(160,922,923)</b>	<b>(166,502,986)</b>	<b>(168,540,791)</b>	<b>(2,037,805)</b>

## Service Category Summary

### Fiscal Services

	2016 Actual (AA)	2016 Bylaw (UB)	2017 Bylaw (UB)	2018 Proposed (UX)	Budget Change 2018 vs 2017
<b>Expenditures</b>					
YE Accrual Adj - General Oper	(10,216)	0	0	0	0
RTE Early Benefit Program:NDIT	39,455	40,200	40,200	178,090	137,890
Library - Cost Recovery	(514,688)	8,550	0	0	0
Audit	81,581	78,434	78,440	78,440	0
Amortization - budget only	0	15,200,000	15,700,000	18,200,000	2,500,000
Asset Amort & Gain/Loss - GEG	2,827,710	0	0	0	0
Asset Amort & Gain/Loss - PRS	1,935,443	0	0	0	0
Amortization - budget - contra	0	(15,200,000)	(15,700,000)	(18,200,000)	(2,500,000)
Asset Amort & Gain/Loss - TNS	9,774,175	0	0	0	0
Asset Amort & Gain/Loss - SWR	360,905	0	0	0	0
Asset Amort & Gain/Loss - PHW	49,358	0	0	0	0
Asset Amort & Gain/Loss - PRC	3,195,121	0	0	0	0
Payroll Burden Clearing	772,296	0	0	0	0
Accts Pay-Rounding-W/O-Disc	24	100	100	0	(100)
Mobile Equipment	200	0	0	0	0
Contingency	0	2,265,877	2,116,622	1,099,992	(1,016,630)
Interest on Property Tax	0	10,000	10,000	10,000	0
Taxes - General	225	1,000	1,000	1,000	0
Parcel / Frontage Tax	3,809	16,180	16,180	3,809	(12,371)
Tax Balance Adj	0	7,000	7,000	7,000	0
3rd Pty - Union 1048 Recovery	70,891	55,000	55,000	55,000	0
3rd Pty - Union 1048 BC Dvsn	6,276	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	51,796	35,000	35,000	35,000	0
3rd Pty - Union 399 BC Dvsn	730	0	0	0	0
3rd Pty - Union 399 National	0	1,000	1,000	1,000	0
<b>Total Expenditures</b>	<b>18,645,091</b>	<b>2,529,341</b>	<b>2,371,542</b>	<b>1,480,331</b>	<b>(891,211)</b>
<b>Debt</b>					
FortisBC Agreement	5,387,037	5,484,464	6,893,290	7,093,683	200,393
Mobile Equipment	5,047,415	2,224,028	1,315,302	1,812,295	496,993
External Debt - MFA	6,946,547	7,129,728	5,421,019	4,796,421	(624,598)
Capital Lease Pmts - auto garb	43,185	43,185	0	0	0
Lease Payments - Other	24,997	5,090	0	0	0
Off Street Parking Levy	564,388	584,702	562,458	560,345	(2,113)
Interest on Property Tax	35,468	40,000	40,000	40,000	0
<b>Total Debt</b>	<b>18,049,037</b>	<b>15,511,197</b>	<b>14,232,069</b>	<b>14,302,744</b>	<b>70,675</b>

## Service Category Summary

### Fiscal Services

	2016 Actual (AA)	2016 Bylaw (UB)	2017 Bylaw (UB)	2018 Proposed (UX)	Budget Change 2018 vs 2017
<b>Transfers</b>					
YE Accrual Adj - General Oper	8,198	0	0	0	0
Library - Cost Recovery	514,688	0	0	0	0
Asset Amort & Gain/Loss - GEG	(2,827,710)	0	0	0	0
Asset Amort & Gain/Loss - PRS	(1,935,443)	0	0	0	0
Asset Amort & Gain/Loss - TNS	(9,774,175)	0	0	0	0
Asset Amort & Gain/Loss - SWR	(360,905)	0	0	0	0
Asset Amort & Gain/Loss - PHW	(49,358)	0	0	0	0
Asset Amort & Gain/Loss - PRC	(3,195,121)	0	0	0	0
Payroll Burden Clearing	(514,688)	0	0	0	0
FortisBC Agreement	(533,913)	(791,301)	(650,359)	(755,723)	(105,364)
Mobile Equipment	(5,048,336)	(2,224,028)	(1,315,302)	(1,812,295)	(496,993)
Mgmt OH Recoveries	(2,812,312)	(2,812,311)	(2,807,816)	(2,949,791)	(141,975)
Prior Year's Surplus	287,095	0	0	0	0
Internal Debt	2,490,783	3,356,445	3,022,931	3,978,813	955,882
External Debt - MFA	(65,487)	0	0	0	0
Road Rehabilitation program	4,996,068	5,000,000	5,000,000	5,000,000	0
General Infrastructure Reinvets	2,498,268	2,500,000	2,500,000	2,500,000	0
Snow Control	2,676,280	0	0	0	0
Capital Lease Pmts - auto garb	(43,185)	(43,185)	0	0	0
Lease Payments - Other	(24,997)	(5,090)	0	0	0
Operating Contribution - DDES	504,644	0	275,164	246,543	(28,621)
Off Street Parking Levy	185,612	165,298	187,542	339,655	152,113
Contr to Capital Reserve	250,000	250,000	250,000	250,000	0
Cont to Asset Mtce (fund 13)	4,497,124	4,091,734	4,217,263	4,255,732	38,469
Gaming - Uncond Grant	2,583,954	2,600,000	2,600,000	2,600,000	0
Internal Debt Recoveries	38,350	41,683	38,350	38,350	0
Community Works - Grant	3,088,697	3,088,697	3,088,697	3,235,364	146,667
Provincial Grants	167,228	175,000	175,000	175,000	0
Provincial School	30,380,097	30,550,000	30,400,000	29,000,000	(1,400,000)
Regional District	5,603,656	5,550,000	5,600,000	5,700,000	100,000
FFG Reg. Hospital District	5,456,425	4,050,000	5,500,000	6,100,000	600,000
BC Assessment Authority	799,860	815,000	800,000	700,000	(100,000)
MFA	2,434	2,300	2,500	2,500	0
911 Emergency Service	1,532,101	1,450,000	1,550,000	1,550,000	0
20th/Victoria BIA Assoc	100,000	100,000	100,000	100,000	0
Downtown BIA Assoc	231,496	232,600	232,600	232,600	0
Grant in Lieu - Provincial	0	0	0	85,000	85,000
Grant in Lieu - Federal	0	0	0	20,000	20,000
<b>Total Transfers</b>	<b>41,707,429</b>	<b>58,142,842</b>	<b>60,766,570</b>	<b>60,591,748</b>	<b>(174,822)</b>
<b>Revenues - Asset Maintenance</b>					
<b>Total Revenues - Asset Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures - Asset Maintenance</b>					
<b>Total Expenditures - Asset Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers - Asset Maintenance</b>					
Levy Funded	(4,497,124)	(4,091,734)	(4,217,263)	(4,255,732)	(38,469)
<b>Total Transfers - Asset Maintenance</b>	<b>(4,497,124)</b>	<b>(4,091,734)</b>	<b>(4,217,263)</b>	<b>(4,255,732)</b>	<b>(38,469)</b>
<b>Net Operations</b>	<b>(88,133,054)</b>	<b>(88,831,277)</b>	<b>(93,350,068)</b>	<b>(96,421,700)</b>	<b>(3,071,632)</b>

## Service Category Summary

### Fiscal Services

Supporting Detail (Consolidation)	2016	2016	2017	2018	Budget Change
	Actual (AA)	Bylaw (UB)	Bylaw (UB)	Proposed (UX)	2018 vs 2017
Revenues	<b>(162,037,487)</b>	<b>(160,922,923)</b>	<b>(166,502,986)</b>	<b>(168,540,791)</b>	<b>(2,037,805)</b>
Expenditures					
Salary & Wages (including Benefits)	<b>387,274</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>	<b>0</b>
Non-Salary Expenses	<b>18,257,817</b>	<b>2,427,341</b>	<b>2,269,542</b>	<b>1,378,331</b>	<b>(891,211)</b>
Total Expenditures	<b>18,645,091</b>	<b>2,529,341</b>	<b>2,371,542</b>	<b>1,480,331</b>	<b>(891,211)</b>
Debt	<b>18,049,037</b>	<b>15,511,197</b>	<b>14,232,069</b>	<b>14,302,744</b>	<b>70,675</b>
Transfers	<b>37,210,305</b>	<b>54,051,108</b>	<b>56,549,307</b>	<b>56,336,016</b>	<b>(213,291)</b>
Net Operations	<b>(88,133,054)</b>	<b>(88,831,277)</b>	<b>(93,350,068)</b>	<b>(96,421,700)</b>	<b>(3,071,632)</b>