



Englishman River



REGIONAL
DISTRICT
OF NANAIMO

REGIONAL DISTRICT OF NANAIMO

2025 - 2029 FINANCIAL PLAN

MARCH 11, 2025

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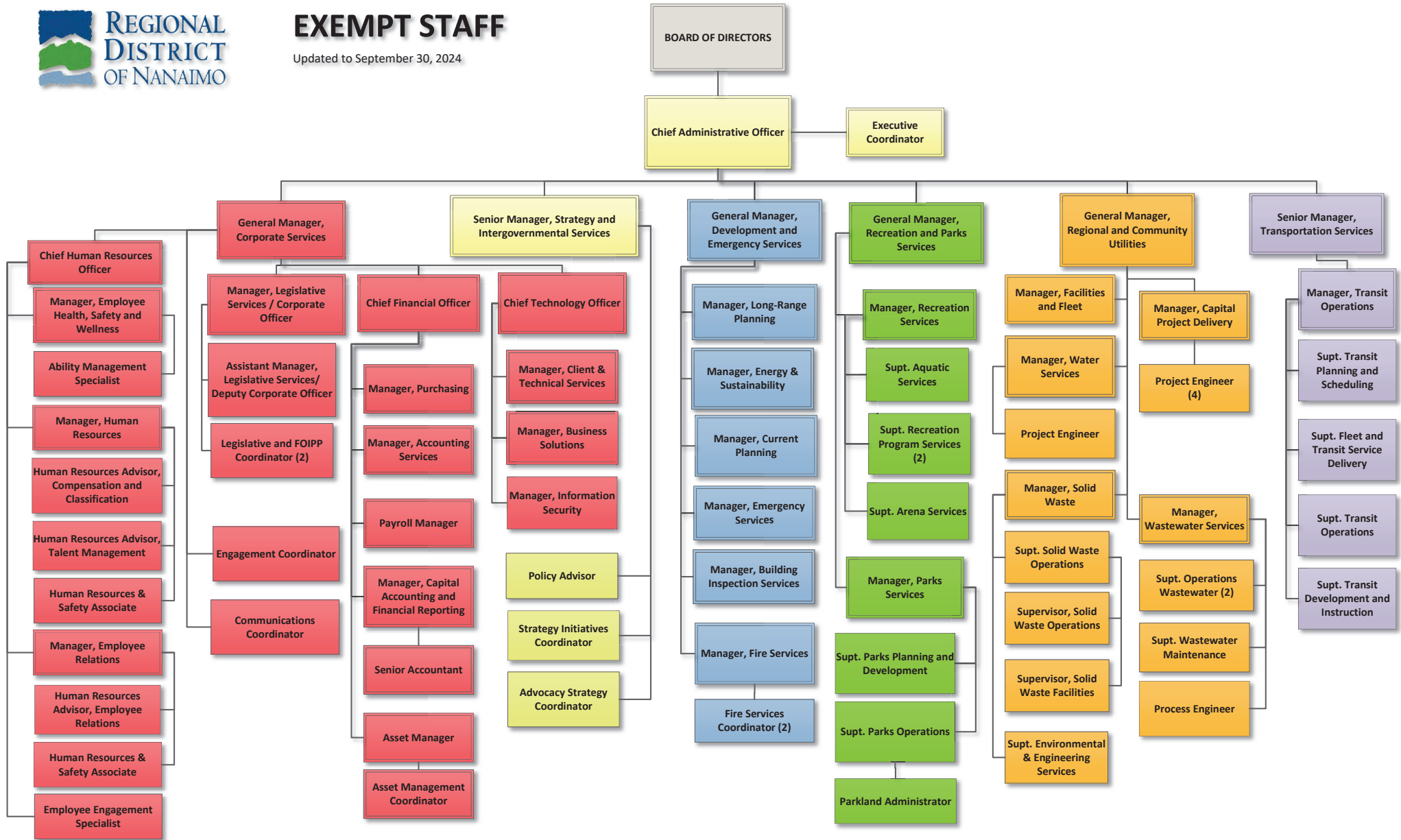
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EXEMPT STAFF

Updated to September 30, 2024



RDN SERVICES AND PARTICIPANTS														
Service Count	Final List	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality						Requisition Allocation
		NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H		
1	Administration	X	X	X	X	X	X	X	X	X	X	X	Assessment	
2	Electoral Area Administration					X	X	X	X	X	X	X	Assessment	
3	Feasibility - Area A					X							Assessment	
4	Feasibility - Area B						X						Assessment	
5	Feasibility - Area C							X					Assessment	
6	Feasibility - Area E								X				Assessment	
7	Feasibility - Area F									X			Assessment	
8	Feasibility - Area G										X		Assessment	
9	Feasibility - Area H											X	Assessment	
10	Grants In Aid	X	X	X	X	X	X	X	X	X	X	X	Assessment	
	Port Theatre Contribution													
11	Area A					X							Assessment	
12	Area B						X						Assessment	
13	Area C (Extension)							X					Assessment	
14	Area C (East Wellington)							X					Assessment	
15	Area E								X				Assessment	
	Search and Rescue													
16	Southern Community Search & Rescue Contribution	X			X	X	X	X	X				Population	
17	Northern Community Search and Rescue Contribution		X	X					X	X	X	X	Population	
18	Northern Community Marine Search and Rescue Contribution		X	X						X	X	X	Assessment	
	Various Single Services													
19	Vancouver Island Regional Library					X	X	X	X	X	X	X	50% Population/ 50% Assessment	
20	Southern Community Restorative Justice					X	X	X					Assessment	
21	Crime Prevention and Community Justice		X	X					X	X	X	X	Parcel Tax	
22	Electoral Area Community Planning					X		X	X	X	X	X	Assessment	
23	Regional Growth Management	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment	
24	House Numbering				X	X	X	X	X	X	X	X	Assessment	
25	Southern Community Economic Development						X						Assessment	
26	Northern Community Economic Development		X	X					X	X	X	X	Parcel Tax	
27	Building Inspection					X	X	X	X	X	X	X	Usage	
28	Hazardous Properties (Nuisance Control)					X	X	X	X		X	X	Assessment	
29	Unightly Premises					X	X	X	X		X	X	Assessment	
30	Drinking Water / Watershed Protection	X	X	X	X	X	X	X	X	X	X	X	Parcel Tax	
31	Fairwinds Community Rainwater Detention Service								X				Assessment	
32	Gabriola Island Community Health and Wellbeing Contribution						O						Assessment	

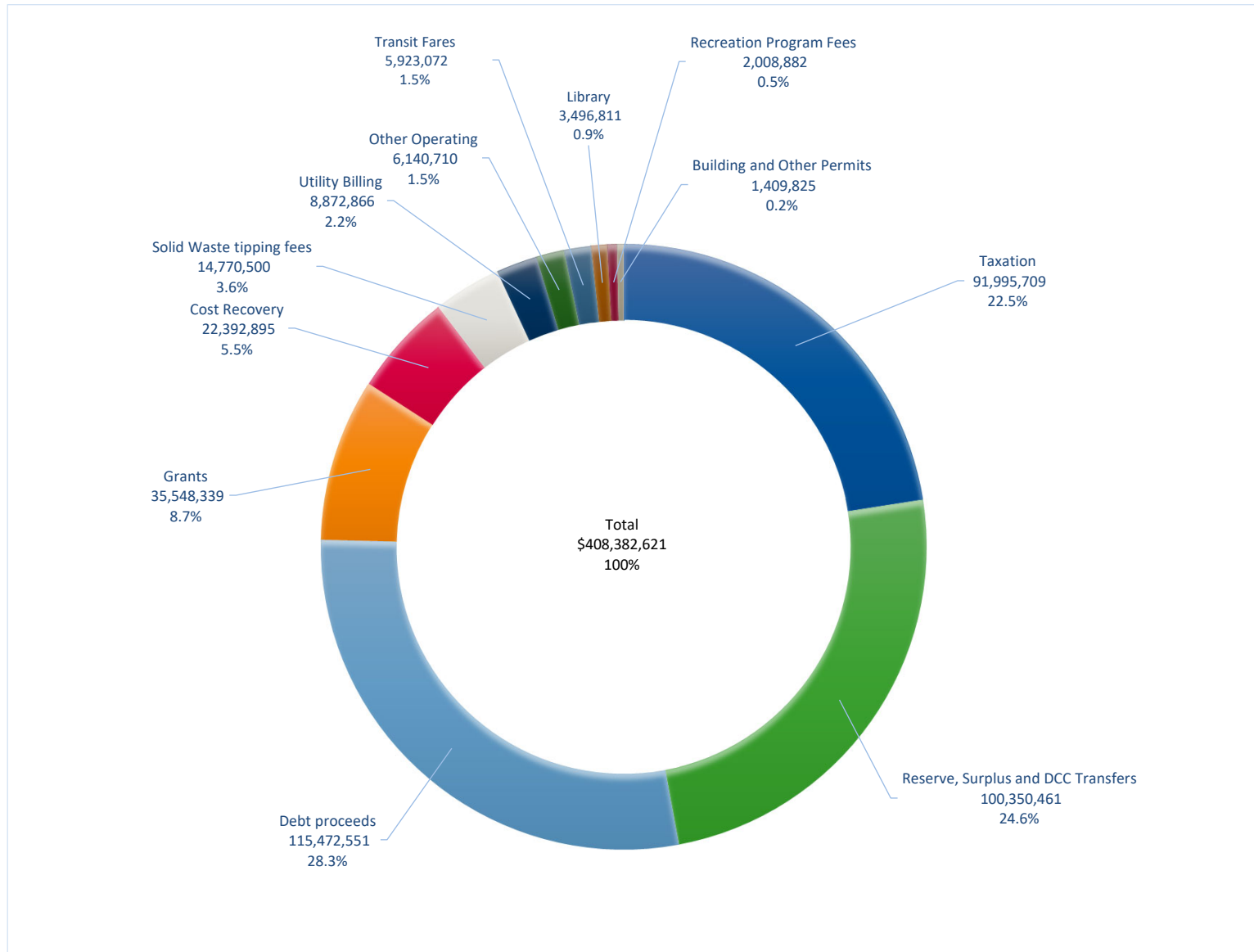
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	Transit												
33	Southern Community Transit	X			X	X		O					Usage
34	D69 Community Transit		X	X					X		X	X	40% Population/ 60% Usage
35	Gabriola Island Taxi Saver Contribution						O						Assessment
36	Gabriola Island Transit Contribution						X						Assessment
37	Descanso Bay Wharf Service						X						Assessment
38	Electric Vehicle Charging Station Service						X		X		X	X	Assessment
	Solid Waste / Recycling												
39	Solid Waste Disposal (Landfills)	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment
40	Recycling and Compulsory Garbage Collection		X	X	X	X	X	X	X	X	X	X	Usage
	Animal Control												
41	Areas E,G,H								X		X	X	Assessment
42	Area F									X			Assessment
43	Areas A,B,C					X	X	X					Assessment
	Parks / Recreation												
44	Community Parks and Halls Area A					X							Assessment
45	Community Parks and Halls Area B						X						Assessment
46	Community Parks and Halls Area C (Extension)							X					Assessment
47	Community Parks and Halls Area C (East Wellington)							X					Assessment
48	Community Parks and Halls Area E								X				Assessment
49	Community Parks and Halls Area F									X			Assessment
50	Community Parks and Halls Area G										X		Assessment
51	Community Parks and Halls Area H											X	Assessment
52	Regional Parks and Trails	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment
53	Northern Community Recreation		X	X					X	X	X	X	Assessment/ Sportfield By Usage
54	Oceanside Place Arena		X	X					X	X	X	X	50% Assessment/ 50% Usage
55	Ravensong Aquatic Centre		X	X					X	X	X	X	100% Usage
56	Southern Community Recreation				X	X	X	X					Usage
57	Electoral Area A Recreation & Culture					X							Assessment
58	Gabriola Island Recreation						O						Assessment
	Wastewater												
59	Southern Wastewater	O			O								Flow Data
60	Duke Point Sewer	O				O							Assessment
61	Cedar (Collection & Debt)					O							Parcel Tax
62	Liquid Waste Management Planning	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment
63	Northern Communities Wastewater		O	O					O		O		Flow Data
64	Fairwinds Sewer Facilities (& Collection)								O				Parcel Tax
65	French Creek Sewer									O			Parcel Tax
66	Hawthorne Rise Sewer Capital Financing									O			Parcel Tax
67	Pacific Shores Sewer								O				Parcel Tax
68	Surfside Sewer									O			Parcel Tax
69	Reid Road Sewer Capital Financing									O			Parcel Tax
70	Barclay Crescent Sewer									O			Parcel Tax

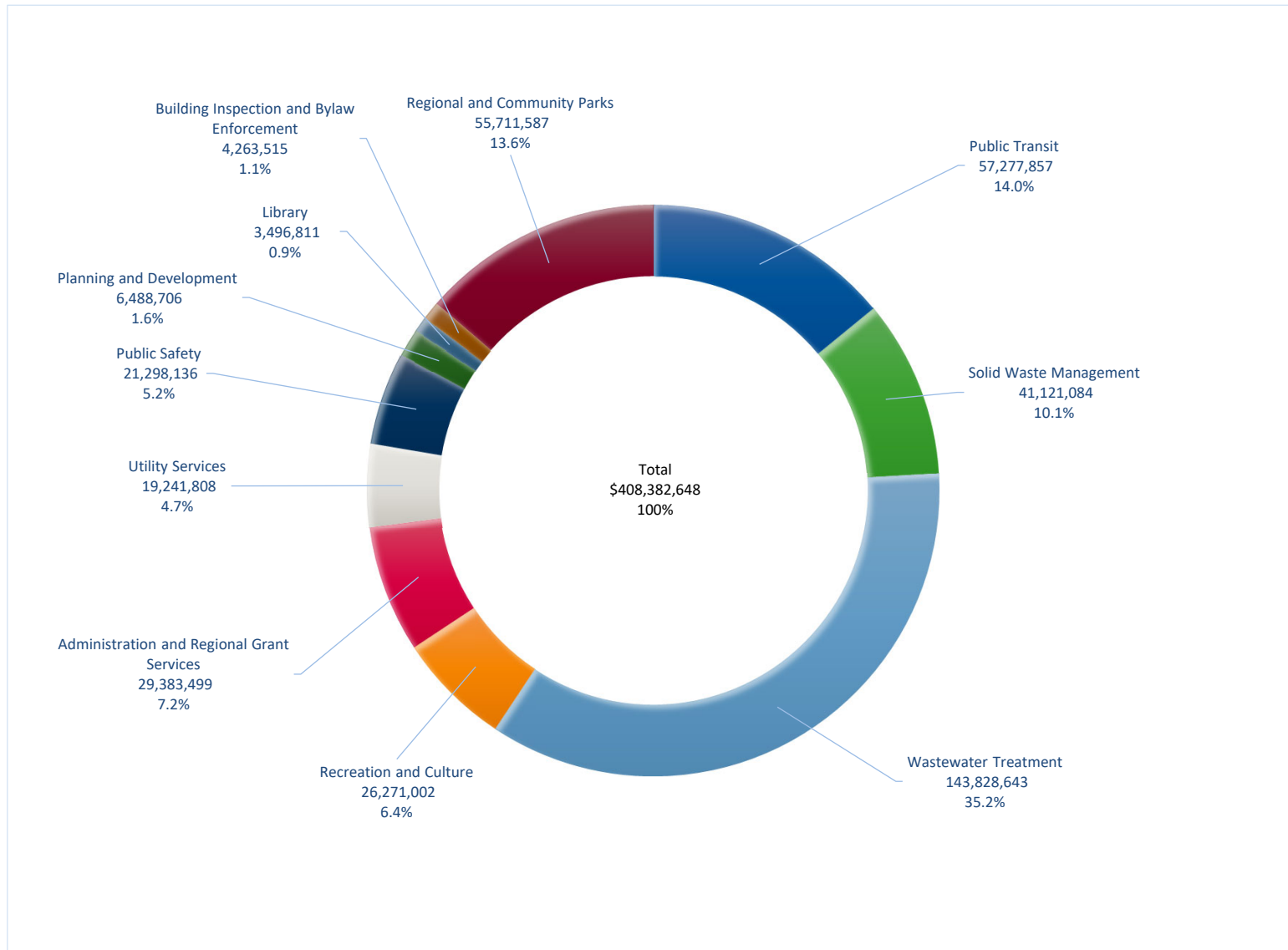
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	Bulk Water												
71	Nanoose Bay Bulk Water								O				Parcel Tax
72	French Creek Bulk Water										O		Parcel Tax
	Water Supply												
73	Surfside										O		Parcel Tax
74	Nanoose Bay Peninsula								O				Parcel Tax
75	French Creek										O		Parcel Tax
76	Decourcey					O							Parcel Tax
77	San Pareil										O		Parcel Tax
78	Driftwood Water (Debt Only)								O				Parcel Tax
79	River's Edge										O		Parcel Tax
80	Melrose Terrace									O			Parcel Tax
81	Whiskey Creek									O			Parcel Tax
82	Westurne Heights									O			Parcel Tax
	Emergency Services												
83	D68 Emergency 911				X	X	X	X					Assessment
84	D69 Emergency 911		X	X					X	X	X	X	Assessment
85	Emergency Planning				Contract	X	X	X	X	X	X	X	Assessment
	Fire Protection												
86	French Creek									O	O		Assessment
87	Errington									O	O		Assessment
88	Dashwood									O	O	O	Assessment
89	Dashwood Fire Hall Service Area (Debt Only)									O	O	O	Assessment
90	Meadowood Fire (Debt Only)									O			Parcel Tax
91	Nanoose Bay								O	O	O		Assessment
92	Wellington Fire & Streetlighting							O					Assessment
93	Parkville Local										O		Assessment
94	Coombs-Hilliers									O			Assessment
95	Bow Horn Bay									O		O	Assessment
96	Cassidy / Waterloo					O		O					Assessment
97	Extension							O					Assessment
98	Nanaimo River Fire							O					Assessment
99	San Pareil Water System (Fire Protection Improvements)										O		Parcel Tax
	Streetlighting (Separate Services)												
100	Rural Streetlighting					O			O			O	Assessment
101	Fairwinds Streetlighting								O				Assessment
102	Morningstar Streetlighting										O		Assessment
103	Sandpiper Streetlighting										O		Assessment
104	Highway 4 Intersections Streetlighting									X			Assessment
105	French Creek Village Streetlighting										O		Assessment
106	French Creek - Highway Intersection Streetlighting										O		Assessment
107	River's Edge Streetlighting										O		Assessment

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	Noise Control												
108	Area A					X							Assessment
109	Area B						O						Assessment
110	Area C							X					Assessment
111	Area E								X				Assessment
112	Area G										X		Assessment
	Stormwater												
113	River's Edge									O	O		Assessment
114	Cedar Estates					O							Assessment

**CONSOLIDATED FINANCIAL PLAN
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	15.8%	12.1%	8.4%	8.2%	
Property taxes	(80,261,757)	(87,648,565)	(101,692,388)	(114,343,625)	(124,062,052)	(134,468,502)	(562,215,132)
Parcel taxes	(7,329,235)	(7,843,955)	(8,900,882)	(9,591,305)	(10,309,878)	(10,880,739)	(47,526,759)
	(87,590,992)	(95,492,520)	(110,593,270)	(123,934,930)	(134,371,930)	(145,349,241)	(609,741,891)
Municipal agreements	(88,642)	(102,197)	(103,082)	(106,174)	(109,360)	(112,641)	(533,454)
Operations	(4,306,971)	(4,823,236)	(4,967,597)	(5,153,224)	(5,370,858)	(5,512,281)	(25,827,196)
Interest income	(300,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(3,250,000)
Transit fares	(5,124,027)	(5,923,071)	(6,481,097)	(7,123,237)	(7,563,933)	(8,255,112)	(35,346,450)
Landfill tipping fees	(11,300,000)	(14,770,500)	(14,770,500)	(15,145,500)	(15,520,500)	(16,296,525)	(76,503,525)
Recreation fees	(750,122)	(802,699)	(819,263)	(836,209)	(853,551)	(871,294)	(4,183,016)
Recreation facility rentals	(574,191)	(593,191)	(610,417)	(628,159)	(646,434)	(665,257)	(3,143,458)
Recreation vending sales	(3,800)	(3,800)	(3,860)	(3,922)	(3,985)	(4,051)	(19,618)
Recreation concession	(6,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(35,000)
Recreation other	(535,797)	(528,497)	(480,957)	(491,092)	(749,464)	(765,007)	(3,015,017)
Utility user fees	(7,599,971)	(8,872,866)	(9,416,284)	(9,993,119)	(10,605,483)	(11,255,632)	(50,143,384)
Operating grants	(14,621,626)	(15,053,015)	(15,627,961)	(18,231,618)	(19,941,093)	(22,390,774)	(91,244,461)
Grants other	(13,444,594)						
Grants in lieu of taxes	(451,440)	(451,440)	(456,360)	(461,428)	(466,647)	(472,023)	(2,307,898)
Interdepartmental recoveries	(18,675,942)	(22,392,895)	(23,380,534)	(24,223,642)	(24,976,305)	(25,784,024)	(120,757,400)
Miscellaneous	(14,309,855)	(18,024,971)	(17,995,424)	(23,774,760)	(12,627,237)	(12,271,393)	(84,693,785)
Total Operating Revenues	(179,683,970)	(188,491,898)	(206,363,606)	(230,764,014)	(234,463,780)	(250,662,255)	(1,110,745,553)
Operating Expenditures							
Administration	10,557,455	11,783,735	12,275,173	12,910,824	13,533,331	14,026,641	64,529,704
Community grants	229,550	201,565	184,000	184,000	184,000	184,000	937,565
Legislative	1,026,620	991,650	1,202,399	995,841	1,025,716	1,056,488	5,272,094
Professional fees	9,353,596	9,809,111	5,410,679	5,652,241	5,644,828	5,729,995	32,246,854
Building ops	6,518,981	6,582,266	6,601,028	6,773,651	7,002,263	7,194,814	34,154,022
Veh & Equip ops	13,102,134	17,238,975	16,433,285	16,860,052	17,388,725	18,139,953	86,060,990
Operating costs	34,057,542	41,505,020	42,069,531	45,484,162	48,646,205	52,432,077	230,136,995
Program costs	2,349,203	3,054,434	2,587,067	2,535,333	2,579,401	2,573,633	13,329,868
Wages & benefits	57,779,282	65,611,353	70,516,189	75,642,864	79,940,425	84,327,229	376,038,060
Transfer to other gov/org	26,421,854	12,008,371	11,907,656	18,439,782	12,482,623	12,815,160	67,653,592
Contributions to reserve funds	17,511,823	25,106,693	12,241,898	13,501,268	10,756,738	12,987,453	74,594,050
Debt interest	5,166,717	5,531,860	5,514,602	5,197,471	4,834,077	4,817,924	25,895,934
Total Operating Expenditures	184,074,757	199,425,033	186,943,507	204,177,489	204,018,332	216,285,367	1,010,849,728
Operating (surplus)/deficit	4,390,787	10,933,135	(19,420,099)	(26,586,525)	(30,445,448)	(34,376,888)	(99,895,825)
Capital Asset Expenditures							
Capital expenditures	172,150,420	207,599,248	134,972,476	102,298,955	44,963,531	72,652,158	562,486,368
Transfer from reserves	(109,164,846)	(67,303,795)	(30,473,317)	(19,777,245)	(14,704,225)	(9,536,563)	(141,795,145)
Grants and other	(23,845,770)	(20,043,884)	(13,558,536)	(10,518,641)	(6,288,906)	(7,902,467)	(58,312,434)
New borrowing	(30,723,803)	(115,472,551)	(88,720,422)	(69,302,882)	(21,394,708)	(50,719,168)	(345,609,731)
Net Capital Assets funded from Operations	8,416,001	4,779,018	2,220,201	2,700,187	2,575,692	4,493,960	16,769,058
Capital Financing Charges							
Existing debt (principal)	6,912,740	7,182,353	6,934,427	6,664,346	5,487,667	5,496,035	31,764,828
New debt (principal & interest)	296,489	1,154,726	10,413,601	17,316,992	22,382,089	24,386,893	75,654,301
Total Capital Financing Charges	7,209,229	8,337,079	17,348,028	23,981,338	27,869,756	29,882,928	107,419,129
Net (surplus)/deficit for the year	20,016,017	24,049,232	148,130	95,000			24,292,362
Less: Transfer to appropriated surplus	1,012,240	243,130	95,000				338,130
Add: Transfer from appropriated surplus	(10,443,255)	(9,248,155)	(243,130)	(95,000)			(9,586,285)
Add: Prior year (surplus) / deficit	(10,585,002)	(15,044,207)					(15,044,207)
(Surplus) applied to future years							





**GENERAL REVENUE FUND
2025 Budget**

	CORPORATE Budget 2024	SERVICES Budget 2025	DEVELOPMENT & Budget 2024	EMERGENCY SERV Budget 2025
OPERATING REVENUES				
TAX REQUISITION	(7,853,745)	(8,173,749)	(14,160,466)	(15,692,254)
OPERATING GRANTS	(1,738,258)	(1,090,907)	(1,305,574)	(1,764,789)
OPERATING REVENUE	(29,228)	(33,287)	(1,431,713)	(1,500,910)
OTHER REVENUE	(19,746,384)	(23,115,474)	(3,524,044)	(3,715,792)
TOTAL OPERATING REVENUES	(29,367,615)	(32,413,417)	(20,421,797)	(22,673,745)
OPERATING EXPENDITURES				
OFFICE OPERATING	615,273	635,933	1,799,088	1,765,410
COMMUNITY GRANTS	229,550	201,565	0	0
LEGISLATIVE	1,025,620	991,650	0	0
PROFESSIONAL FEES	3,349,596	3,002,196	2,054,887	2,343,048
BUILDING - OPER & MAINT	649,454	684,737	1,049,242	935,816
VEH & EQUIP - OPER & MAINT	836,783	2,835,826	698,844	653,401
OTHER OPERATING COSTS	1,777,470	1,775,134	2,145,108	2,334,231
WAGES & BENEFITS	10,287,671	11,944,907	5,882,842	6,798,315
PROGRAM COSTS	0	0	1,024,568	1,575,227
DEBT - FINANCING - INTEREST	2,939,917	3,051,358	383,356	543,325
DEBT - FINANCING - PRINCIPAL	3,896,875	3,927,381	243,662	348,655
TRANSFER TO RESERVE FUND	3,028,713	3,362,753	1,333,489	2,099,506
TRANSFER TO OTHER GOV'T/AGENCIES	4,092,095	3,651,307	4,954,703	5,400,184
TOTAL OPERATING EXPENDITURES	32,729,017	36,064,747	21,569,789	24,797,118
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	3,837,281	3,794,302	9,724,611	7,253,239
TRANSFERS FROM RESERVES	(3,219,000)	(3,294,302)	(4,615,359)	(3,579,526)
CAPITAL GRANTS AND OTHER	(595,000)	(500,000)	(131,989)	(522,176)
NEW BORROWING	0	0	(4,927,550)	(3,095,354)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	23,281	0	49,713	56,183
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	3,384,683	3,651,330	1,197,705	2,179,556
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(1,633,928)	(1,627,575)	(728,326)	(830,645)
PRIOR YEARS (SURPLUS) DEFICIT	(1,750,753)	(2,023,757)	(469,378)	(1,348,914)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	2	(2)	1	(3)

**GENERAL REVENUE FUND
2025 Budget**

	REGIONAL & Budget 2024	COMM UTILITIES Budget 2025	RECREATION & Budget 2024	PARKS SERVICES Budget 2025
OPERATING REVENUES				
TAX REQUISITION	(30,091,786)	(33,103,477)	(16,995,443)	(19,131,216)
OPERATING GRANTS	(1,030,193)	(296,805)	(351,268)	(300,402)
OPERATING REVENUE	(21,730,825)	(26,903,367)	(1,916,190)	(2,008,882)
OTHER REVENUE	(3,682,483)	(5,520,515)	(283,734)	(188,603)
TOTAL OPERATING REVENUES	(56,535,287)	(65,824,164)	(19,546,635)	(21,629,103)
OPERATING EXPENDITURES				
OFFICE OPERATING	3,802,155	4,284,478	1,350,837	1,522,858
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	1,000	0
PROFESSIONAL FEES	2,531,219	3,077,742	1,215,394	1,168,625
BUILDING - OPER & MAINT	2,997,538	3,110,614	1,079,940	1,167,266
VEH & EQUIP - OPER & MAINT	3,523,301	4,335,293	263,791	294,587
OTHER OPERATING COSTS	18,867,227	22,699,222	2,839,695	3,059,907
WAGES & BENEFITS	14,216,331	17,088,932	7,699,596	8,221,007
PROGRAM COSTS	382,187	443,722	942,448	1,035,484
DEBT - FINANCING - INTEREST	1,850,116	2,519,980	289,817	529,982
DEBT - FINANCING - PRINCIPAL	2,605,026	2,591,434	167,177	314,883
TRANSFER TO RESERVE FUND	9,291,774	13,558,747	2,868,870	4,440,415
TRANSFER TO OTHER GOV'T/AGENCIES	726,000	8,724	2,975,362	2,733,131
TOTAL OPERATING EXPENDITURES	60,792,874	73,718,888	21,693,927	24,488,145
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	118,608,287	130,472,647	31,287,696	57,494,444
TRANSFERS FROM RESERVES	(87,668,333)	(46,120,431)	(9,137,644)	(13,756,688)
CAPITAL GRANTS AND OTHER	(11,887,107)	(8,450,723)	(7,373,667)	(6,775,777)
NEW BORROWING	(12,043,253)	(71,804,140)	(13,753,000)	(36,379,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	7,009,594	4,097,353	1,023,385	582,979
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	11,267,181	11,992,077	3,170,677	3,442,021
TRANSFER TO APPROPRIATED SURPLUS	0	0	85,240	110,000
TRANSFER FROM APPROPRIATED SURPLUS	(5,391,677)	(4,262,625)	(1,641,604)	(1,467,180)
PRIOR YEARS (SURPLUS) DEFICIT	(5,875,473)	(7,729,417)	(1,614,310)	(2,084,840)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	31	35	3	1

**GENERAL REVENUE FUND
2025 Budget**

	TRANSPORTATION	SERVICES	TOTAL	BUDGET	% Change
	Budget 2024	Budget 2025	Budget 2024	Budget 2025	
OPERATING REVENUES					
TAX REQUISITION	(18,489,552)	(19,391,824)	(87,590,992)	(95,492,520)	9.0%
OPERATING GRANTS	(24,092,367)	(12,051,552)	(28,517,660)	(15,504,455)	
OPERATING REVENUE	(5,181,565)	(5,980,611)	(30,289,521)	(36,427,057)	
OTHER REVENUE	(6,049,152)	(8,527,482)	(33,285,797)	(41,067,866)	
TOTAL OPERATING REVENUES	(53,812,636)	(45,951,469)	(179,683,970)	(188,491,898)	
OPERATING EXPENDITURES					
OFFICE OPERATING	2,990,107	3,575,061	10,557,460	11,783,740	
COMMUNITY GRANTS	0	0	229,550	201,565	
LEGISLATIVE	0	0	1,026,620	991,650	
PROFESSIONAL FEES	202,500	217,500	9,353,596	9,809,111	
BUILDING - OPER & MAINT	742,811	683,840	6,518,985	6,582,273	
VEH & EQUIP - OPER & MAINT	7,779,418	9,119,869	13,102,137	17,238,976	
OTHER OPERATING COSTS	8,428,055	11,636,536	34,057,555	41,505,030	
WAGES & BENEFITS	19,692,849	21,558,197	57,779,289	65,611,358	
PROGRAM COSTS	0	0	2,349,203	3,054,433	
DEBT - FINANCING - INTEREST	0	41,941	5,463,206	6,686,586	
DEBT - FINANCING - PRINCIPAL	0	0	6,912,740	7,182,353	
TRANSFER TO RESERVE FUND	988,977	1,645,272	17,511,823	25,106,693	
TRANSFER TO OTHER GOV'T/AGENCIES	13,673,694	215,025	26,421,854	12,008,371	
TOTAL OPERATING EXPENDITURES	54,498,411	48,693,241	191,284,018	207,762,139	8.6%
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	8,692,545	8,584,616	172,150,420	207,599,248	
TRANSFERS FROM RESERVES	(4,524,510)	(552,848)	(109,164,846)	(67,303,795)	
CAPITAL GRANTS AND OTHER	(3,858,007)	(3,795,208)	(23,845,770)	(20,043,884)	
NEW BORROWING	0	(4,194,057)	(30,723,803)	(115,472,551)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	310,028	42,503	8,416,001	4,779,018	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	995,803	2,784,275	20,016,049	24,049,259	
TRANSFER TO APPROPRIATED SURPLUS	927,000	133,130	1,012,240	243,130	
TRANSFER FROM APPROPRIATED SURPLUS	(1,047,720)	(1,060,130)	(10,443,255)	(9,248,155)	
PRIOR YEARS (SURPLUS) DEFICIT	(875,088)	(1,857,279)	(10,585,002)	(15,044,207)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(5)	(4)	32	27	

	City of Nanaimo	District of Lantzville	City of Parksville	Town of Qualicum Beach	Area A Cedar Yellowpoint Cassidy	Area B Gabriola Mudge Decourcey Islands	Area C Extension E. Wellington Pleasant Valley	Area E Nanoose Bay	Area F Coombs Hilliers Errington	Area G French Creek San Pareil Surfside	Area H Bowser Deep Bay
2025 Total Requisition	\$ 36,930,359	\$ 1,388,132	\$ 8,499,699	\$ 6,102,070	\$ 3,629,672	\$ 2,536,188	\$ 1,957,307	\$ 4,550,568	\$ 3,898,321	\$ 4,749,978	\$ 2,842,324
2024 Total Requisition	\$ 34,622,961	\$ 1,284,175	\$ 7,548,243	\$ 5,397,617	\$ 3,264,162	\$ 2,250,406	\$ 1,845,639	\$ 4,234,008	\$ 3,610,665	\$ 4,378,188	\$ 2,554,406
Change from prior year	\$ 2,307,398	\$ 103,957	\$ 951,456	\$ 704,453	\$ 365,510	\$ 285,782	\$ 111,668	\$ 316,560	\$ 287,656	\$ 371,790	\$ 287,918
General Services Property Tax											
2025	\$ 93.19	\$ 63.19	\$ 119.19	\$ 116.19	\$ 115.57	\$ 94.42	\$ 107.82	\$ 95.26	\$ 111.49	\$ 114.72	\$ 108.39
2024	\$ 88.96	\$ 59.56	\$ 109.37	\$ 105.95	\$ 103.88	\$ 79.01	\$ 97.98	\$ 89.00	\$ 101.88	\$ 107.69	\$ 98.27
Change per \$100,000	\$ 4.24	\$ 3.64	\$ 9.82	\$ 10.24	\$ 11.69	\$ 15.41	\$ 9.84	\$ 6.26	\$ 9.62	\$ 7.03	\$ 10.12
Regional Parcel Taxes											
2025	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 23.29	\$ 23.29
2024	\$ 16.00	\$ 16.00	\$ 23.32	\$ 23.32	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.32	\$ 23.32	\$ 23.32	\$ 23.32
Change per property	\$ -	\$ -	\$ (0.03)	\$ (0.03)	\$ -	\$ -	\$ -	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
2025 RDN Property Tax at:											
\$600,000	\$ 575	\$ 395	\$ 738	\$ 720	\$ 709	\$ 582	\$ 663	\$ 595	\$ 692	\$ 712	\$ 674
\$700,000	\$ 668	\$ 458	\$ 858	\$ 837	\$ 825	\$ 677	\$ 771	\$ 690	\$ 804	\$ 826	\$ 782
\$800,000	\$ 762	\$ 522	\$ 977	\$ 953	\$ 941	\$ 771	\$ 879	\$ 785	\$ 915	\$ 941	\$ 890
\$900,000	\$ 855	\$ 585	\$ 1,096	\$ 1,069	\$ 1,056	\$ 866	\$ 986	\$ 881	\$ 1,027	\$ 1,056	\$ 999
\$1,000,000	\$ 948	\$ 648	\$ 1,215	\$ 1,185	\$ 1,172	\$ 960	\$ 1,094	\$ 976	\$ 1,138	\$ 1,171	\$ 1,107
\$1,100,000	\$ 1,041	\$ 711	\$ 1,334	\$ 1,301	\$ 1,287	\$ 1,055	\$ 1,202	\$ 1,071	\$ 1,250	\$ 1,285	\$ 1,216
\$1,200,000	\$ 1,134	\$ 774	\$ 1,454	\$ 1,418	\$ 1,403	\$ 1,149	\$ 1,310	\$ 1,166	\$ 1,361	\$ 1,400	\$ 1,324

	City of Nanaimo	District of Lantzville	City of Parksville	Town of Qualicum Beach	Area A Cedar Yellowpoint Cassidy	Area B Gabriola Mudge Decourcey Islands	Area C Extension E. Wellington Pleasant Valley	Area E Nanoose Bay	Area F Coombs Hilliers Errington	Area G French Creek San Pareil Surfside	Area H Bowser Deep Bay
2025 Total Requisition	\$ 36,930,359	\$ 1,388,132	\$ 8,499,699	\$ 6,102,070	\$ 3,629,672	\$ 2,536,188	\$ 1,957,307	\$ 4,550,568	\$ 3,898,321	\$ 4,749,978	\$ 2,842,324
2024 Total Requisition	\$ 34,622,961	\$ 1,284,175	\$ 7,548,243	\$ 5,397,617	\$ 3,264,162	\$ 2,250,406	\$ 1,845,639	\$ 4,234,008	\$ 3,610,665	\$ 4,378,188	\$ 2,554,406
Change from prior year	\$ 2,307,398	\$ 103,957	\$ 951,456	\$ 704,453	\$ 365,510	\$ 285,782	\$ 111,668	\$ 316,560	\$ 287,656	\$ 371,790	\$ 287,918
General Services Property Tax											
2025	\$ 93.19	\$ 63.19	\$ 119.19	\$ 116.19	\$ 115.57	\$ 94.42	\$ 107.82	\$ 95.26	\$ 111.49	\$ 114.72	\$ 108.39
2024	\$ 88.96	\$ 59.56	\$ 109.37	\$ 105.95	\$ 103.88	\$ 79.01	\$ 97.98	\$ 89.00	\$ 101.88	\$ 107.69	\$ 98.27
Change per \$100,000	\$ 4.24	\$ 3.64	\$ 9.82	\$ 10.24	\$ 11.69	\$ 15.41	\$ 9.84	\$ 6.26	\$ 9.62	\$ 7.03	\$ 10.12
Regional Parcel Taxes											
2025	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 23.29	\$ 23.29
2024	\$ 16.00	\$ 16.00	\$ 23.32	\$ 23.32	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.32	\$ 23.32	\$ 23.32	\$ 23.32
Change per property	\$ -	\$ -	\$ (0.03)	\$ (0.03)	\$ -	\$ -	\$ -	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
2025 Average Residential Value											
2025 Average Residential Value	\$ 763,865	\$ 1,160,311	\$ 760,678	\$ 964,544	\$ 791,473	\$ 660,140	\$ 1,032,857	\$ 1,274,458	\$ 749,286	\$ 1,009,500	\$ 915,265
2024 Average Residential Value											
2024 Average Residential Value	\$ 757,563	\$ 1,147,713	\$ 745,143	\$ 937,823	\$ 798,899	\$ 700,494	\$ 1,054,093	\$ 1,260,809	\$ 802,034	\$ 996,940	\$ 902,915
2025 RDN Property Tax based on average residential value											
2025 RDN Property Tax based on average residential value	\$ 728	\$ 749	\$ 930	\$ 1,144	\$ 931	\$ 639	\$ 1,130	\$ 1,237	\$ 859	\$ 1,181	\$ 1,015
2024 RDN Property Tax based on average residential value											
2024 RDN Property Tax based on average residential value	\$ 690	\$ 700	\$ 838	\$ 1,017	\$ 846	\$ 569	\$ 1,049	\$ 1,145	\$ 840	\$ 1,097	\$ 911
Change for average residential value	\$ 38	\$ 50	\$ 92	\$ 127	\$ 85	\$ 70	\$ 81	\$ 92	\$ 18	\$ 84	\$ 104

JURISDICTION	Average Residential Value*	2024	2025	2026	2027	2028	2029
City of Nanaimo							
	\$763,865	\$690	\$728	\$824	\$918	\$993	\$1,082
Dollar Change		\$61	\$38	\$96	\$94	\$76	\$89
% change		10%	6%	13%	11%	8%	9%
District of Lantzville							
	\$1,160,311	\$700	\$749	\$831	\$896	\$948	\$1,007
Dollar Change		\$83	\$50	\$82	\$65	\$52	\$59
% change		13%	7%	11%	8%	6%	6%
City of Parksville							
	\$760,678	\$838	\$930	\$1,121	\$1,310	\$1,420	\$1,520
Dollar Change		\$16	\$92	\$191	\$189	\$110	\$100
% change		2%	11%	20%	17%	8%	7%
Town of Qualicum Beach							
	\$964,544	\$1,017	\$1,144	\$1,402	\$1,637	\$1,779	\$1,903
Dollar Change		\$37	\$127	\$258	\$234	\$143	\$123
% change		4%	12%	23%	17%	9%	7%
Electoral Area A							
	\$791,473	\$846	\$931	\$1,061	\$1,124	\$1,165	\$1,211
Dollar Change		\$64	\$85	\$130	\$63	\$41	\$46
% change		8%	10%	14%	6%	4%	4%
Electoral Area B							
	\$660,140	\$569	\$639	\$694	\$705	\$721	\$744
Dollar Change		\$40	\$70	\$55	\$11	\$16	\$23
% change		8%	12%	9%	2%	2%	3%
Electoral Area C							
	\$1,032,857	\$1,049	\$1,130	\$1,256	\$1,319	\$1,350	\$1,397
Dollar Change		\$62	\$81	\$126	\$63	\$31	\$47
% change		6%	8%	11%	5%	2%	3%
Electoral Area E							
	\$1,274,458	\$1,145	\$1,237	\$1,378	\$1,487	\$1,562	\$1,640
Dollar Change		\$156	\$92	\$141	\$108	\$75	\$78
% change		16%	8%	11%	8%	5%	5%
Electoral Area F							
	\$749,286	\$840	\$859	\$1,013	\$1,096	\$1,148	\$1,187
Dollar Change		\$76	\$18	\$154	\$83	\$52	\$40
% change		10%	2%	18%	8%	5%	3%
Electoral Area G							
	\$1,009,500	\$1,097	\$1,181	\$1,368	\$1,484	\$1,572	\$1,644
Dollar Change		\$60	\$84	\$187	\$116	\$88	\$72
% change		6%	8%	16%	8%	6%	5%
Electoral Area H							
	\$915,265	\$911	\$1,015	\$1,143	\$1,227	\$1,289	\$1,344
Dollar Change		\$54	\$105	\$127	\$84	\$62	\$55
% change		6%	11%	13%	7%	5%	4%

*Average residential values are based on 2025 Completed Roll

	2024 Final	2025 Recommended	Change from 2024	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	34,622,961	36,930,359	2,307,398 6.7%	2,072,411 6.0%	0 0.0%	234,987 0.7%
General Services Tax cost per \$100,000	\$88.96	\$93.19				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$104.96	\$109.19				
Change from previous year	\$9.90	\$4.24				
District of Lantzville	1,284,175	1,388,132	103,957 8.1%	51,194 4.0%	22,088 1.7%	30,675 2.4%
General Services Tax cost per \$100,000	\$59.56	\$63.19				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$75.56	\$79.19				
Change from previous year	\$8.50	\$3.64				
City of Parksville	7,548,243	8,499,699	951,456 12.6%	383,060 5.1%	16,296 0.2%	552,100 7.3%
General Services Tax cost per \$100,000	\$109.37	\$119.19				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.29				
	\$132.69	\$142.48				
Change from previous year	\$3.89	\$9.79				
Town of Qualicum Beach	5,397,617	6,102,070	704,453 13.1%	294,895 5.5%	11,747 0.2%	397,811 7.4%
General Services Tax cost per \$100,000	\$105.95	\$116.19				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.29				
	\$129.27	\$139.48				
Change from previous year	\$6.98	\$10.21				

	2024 Final	2025 Recommended	Change from 2024	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	3,264,162	3,629,672	365,510 11.2%	65,201 2.0%	54,534 1.7%	245,775 7.5%
General Services Tax cost per \$100,000	\$103.88	\$115.57				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$119.88	\$131.57				
Change from previous year	\$12.93	\$11.69				
Electoral Area B	2,250,406	2,536,188	285,782 12.7%	191,858 8.5%	17,843 0.8%	76,081 3.4%
General Services Tax cost per \$100,000	\$79.01	\$94.42				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$95.01	\$110.42				
Change from previous year	\$9.42	\$15.41				
Electoral Area C	1,845,639	1,957,307	111,668 6.1%	28,220 1.5%	28,069 1.5%	55,379 3.0%
General Services Tax cost per \$100,000	\$97.98	\$107.82				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$113.98	\$123.82				
Change from previous year	\$15.27	\$9.84				
Electoral Area E	4,234,008	4,550,568	316,560 7.5%	89,028 2.1%	51,962 1.2%	175,570 4.1%
General Services Tax cost per \$100,000	\$89.00	\$95.26				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.29				
	\$112.32	\$118.55				
Change from previous year	\$15.46	\$6.23				

	2024 Final	2025 Recommended	Change from 2024	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	3,610,665	3,898,321	287,656 8.0%	202,054 5.6%	40,356 1.1%	45,246 1.3%
General Services Tax cost per \$100,000	\$101.88	\$111.49				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.29				
	\$125.20	\$134.78				
Change from previous year	\$5.16	\$9.59				
Electoral Area G	4,378,188	4,749,978	371,790 8.5%	193,779 4.4%	57,074 1.3%	120,937 2.8%
General Services Tax cost per \$100,000	\$107.69	\$114.72				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.29				
	\$131.01	\$138.01				
Change from previous year	\$9.34	\$7.00				
Electoral Area H	2,554,406	2,842,324	287,918 11.3%	72,910 2.9%	30,548 1.2%	184,460 7.2%
General Services Tax cost per \$100,000	\$98.27	\$108.39				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.29				
	\$121.59	\$131.68				
Change from previous year	\$8.35	\$10.09				
General Services Tax Revenues	70,990,470	77,084,618				
Change from previous year	10.7%	8.6%				
Local Services Tax Revenues	16,600,522	18,407,902				
Tax Revenues	87,590,992	95,492,520				
Change from previous year	11.4%	9.0%				

	%	
	Change	
Tax Revenues 2024	87,590,992	
<u>Changed service levels</u>		
Administration	10,000	Increased operating costs related to capital project
Community Grants	3,000	EA A Director Outreach
Ravensong Aquatic Centre	320,000	Reinstatement of transfers to reserve per Board direction as well as impact of debt issue cost incurred for major capital project
Regional Parks	1,062,695	Debt issuing cost and transfers to reserve to fund future capital projects
Community Parks	259,398	Increases in debt costs as well as increased operating costs related to capital projects and increased contribution to other organization
Wastewater - Southern Community	781,391	Operating impact relating to capital program approved by the Board
Wastewater - Northern Community	343,424	Increased operating costs due to impact of French Creek Pollution Control Centre expansion project
Solid Waste Management	101,408	Additional staffing (Solid Waste Compliance Officer)
Southern Community Transit	677,597	Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE)); service expansion; and increased transfer to reserve to fund future capital projects
Northern Community Transit	85,697	Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE));service expansion
	4.2%	3,644,610
<u>Changes for Other Jurisdictions</u>		
D68 E911	20,009	Increase in rate for City of Surrey agreement and allowance for City of Nanaimo E-Comm contract
D69 E911	50,940	Increase in transfer to NI 911 Partnership per agreement
Southern Community - Facilities & Sportsfield agreement	45,565	Based on actuals provided by City of Nanaimo
Northern Community - Sportsfield agreement	17,111	Based on actuals provided by City of Parksville and Town of Qualicum Beach
Vancouver Island Regional Library	196,892	Per budget information from VIRL
	0.4%	330,517

	%	Change	
<u>Changes within existing service levels</u>			
Administration		191,732	Additional staffing, increased operating costs and general inflation offset by reductions in professional fees related to Strategic Initiatives
Electoral Area Building Policy & Advice		96,676	Impact of additional staffing, inflation and increased operating costs
Community Grants		(113,459)	Impact of reduction in one-time grants in aid
Feasibility Studies		(65,368)	Impact of reduction for EA G Governance Study requisitioned in 2024
Electoral Area Community Planning		135,220	Impact of additional staffing, inflation and increased operating costs
Regional Growth Strategy		39,774	Inflationary impact and increased operating costs
Emergency Planning		68,208	Impact of increased operating costs offset by reduction in transfers to reserves
Ravensong Aquatic Centre		211,939	Impact of increased operating costs and inflation
Oceanside Place		178,947	Inflationary impact and increased operating costs
Regional Parks		(411,161)	Additional staffing (Parks Technician), inflationary impact and increased operating costs offset by decreases in capital funded from operations
Community Parks		352,286	Impact of additional staffing (Parks Technician), inflation and increased general operating and maintenance costs
Wastewater - Southern Community		445,101	Inflationary impact and increased operating costs
Wastewater - Northern Community		388,240	Impact of inflation and increased operating costs
Solid Waste Management		247,541	Inflationary impact and increased operating costs
Southern Community Transit		(210,111)	Impact of increased operating costs (including fuel costs, bus lease fees and debt issuing cost) offset by decrease associated with implementation of the Reserve Fund Policy
Northern Community Transit		347,564	Impact of increased operating costs (including fuel costs and bus lease fees)
Other increases/decreases		215,892	Cumulative other changes over 107 services
	2.4%	2,119,021	
Local Services Property/Parcel Tax Revenues - Change	2.0%	1,807,380	Largest changes explained on next page
Tax Revenues 2025	9.0%	95,492,520	
Total Annual 2025 Tax Revenues		95,492,520	
Total Annual 2024 Tax Revenues		87,590,992	
Change	9.0%	7,901,528	

**General services property taxes are levied to all properties within the Electoral Area.
Local Service Area taxes are paid only by property owners within the boundaries of the specific service area.**

	%	
	Change	
Local Services Property/Parcel Tax Revenues 2025 - Change		
Local Service Area Property/Parcel taxes 2025	18,407,902	
Local Service Area Property/Parcel taxes 2024	16,600,522	
Change from 2024	1,807,380	
Local Services Property/Parcel Tax Revenues 2025 - Largest Changes		
Nanoose Peninsula Water	152,343	Increased operating costs and transfer to reserve
River's Edge Water	36,697	Impact of debt issuing cost on long term borrowing
French Creek Sewer	150,045	Impact of increased sewer utility requisition
Fairwinds Sewer/Nanoose Wastewater	177,843	Inflationary impact and increased transfer to reserve to fund future capital projects
Coombs-Hilliers Fire Service	149,383	Increased operating costs, including calls/practices pay and allowance and debt repayment, and increased transfer to reserve to fund future capital projects
Errington Fire Service	144,043	Increased operating costs (including those budgeted by Society) and transfer to veh/equip reserve to fund future capital purchases
Nanoose Bay Fire Service	165,564	Additional staffing (Fire Safety Rescue Technician) and impact of increased operating costs and transfers to reserves
Dashwood Fire Service	179,382	Increased operating costs (including those budgeted by Society) and transfer to veh/equip reserve to fund future capital purchases
Dashwood Fire Hall	207,118	Impact of debt repayment
Bow Horn Bay Fire Service	155,749	Increased operating costs (including those budgeted by Society) and transfers to reserves
Other increases/decreases	289,213	Cumulative other changes
	1,807,380	

	Administration	Community Grants	Ravensong Aquatic Centre	Regional Parks	Community Parks	Southern Community Wastewater	Northern Community Wastewater	Solid Waste Management	Southern Community Transit	Northern Community Transit	Total Change
City of Nanaimo	5,132			586,043		765,763		55,924	659,549		2,072,411
District of Lantzville	283			27,033		15,628		2,580	5,670		51,194
City of Parksville	920		84,480	91,709			164,312	8,751		32,888	383,060
Town of Qualicum Beach	679		86,720	65,253			111,111	6,227		24,905	294,895
Electoral Area A	409	3,000		45,203				4,313	12,276		65,201
Electoral Area B	348			32,635	155,761			3,114			191,858
Electoral Area C	281			25,412				2,425	102		28,220
Electoral Area E	622		14,400	54,282			3,087 *	5,180		11,457	89,028
Electoral Area F	452		53,440	49,775	93,637			4,750			202,054
Electoral Area G	535		58,240	53,885			64,914 *	5,142		11,063	193,779
Electoral Area H	339		22,720	31,465	10,000			3,002		5,384	72,910
	10,000	3,000	320,000	1,062,695	259,398	781,391	343,424	101,408	677,597	85,697	3,644,610

* Amounts for Electoral Areas will impact specific sewer service areas only - Barclay Crescent, French Creek, Surfside and Pacific Shores

CHANGES FOR OTHER JURISDICTIONS

	District 68 E 911 (Central Vancouver Island Partnership)	District 69 E911 (North Island 911 Corporation)	Southern Community Recreation Facilities/Sportsfield Agreement	Northern Community Sportsfield Agreement	Vancouver Island Regional Library	Total Change
District of Lantzville	5,508		16,580			22,088
City Of Parksville		16,296				16,296
Town of Qualicum Beach		11,747				11,747
Electoral Area A	7,032		15,291		32,211	54,534
Electoral Area B	3,570		2,969		11,304	17,843
Electoral Area C	3,899		10,725		13,445	28,069
Electoral Area E		7,454		4,028	40,480	51,962
Electoral Area F		3,279		5,370	31,707	40,356
Electoral Area G		7,687		6,120	43,267	57,074
Electoral Area H		4,477		1,593	24,478	30,548
	20,009	50,940	45,565	17,111	196,892	330,517

	Administration	Electoral Area Building Policy and Advice	Community Grants	Feasibility Studies	Electoral Area Community Planning	Regional Growth Strategy	Emergency Planning	Ravensong Aquatic Centre	Oceanside Place	Regional Parks	Community Parks	Wastewater Treatment (Southern)	Wastewater Treatment (Northern)	Solid Waste Management	Southern Community Transit	Northern Community Transit	Other Cumulative Changes	Total
City of Nanaimo	105,930		(22,502)			23,242				(220,427)		401,858		138,589	(211,459)		19,756	234,987
District of Lantzville	6,132		(1,226)			1,133				(9,872)		43,243		6,490	(10,601)		(4,624)	30,675
City Of Parksville	23,499		(18,211)			4,479		55,952	58,196	(30,581)			271,927	22,978		135,922	27,939	552,100
Town of Qualicum Beach	16,937		(12,702)			3,143		57,435	33,356	(21,960)			184,314	16,282		102,259	18,747	397,811
Electoral Area A	6,238	14,136	1,073		20,951	1,395	10,022			(18,831)	98,030			10,088	20,322		82,351	245,775
Electoral Area B	(1,578)	4,905	(2,060)			(126)	3,112			(19,543)	72,543			5,325			13,503	76,081
Electoral Area C	1,637	6,965	(1,484)		5,767	264	4,798			(12,970)	48,509			4,887	(8,373)		5,379	55,379
Electoral Area E	10,724	22,784	(11,419)		34,110	1,796	16,219	9,537	24,370	(22,010)	34,331			12,313		28,033	14,782	175,570
Electoral Area F	4,696	13,340	(16,884)		15,996	1,136	9,341	35,394	17,562	(22,578)	(26,196)			10,502			2,937	45,246
Electoral Area G	11,072	21,514	(10,929)	(65,368)	36,886	2,154	15,407	38,572	33,991	(20,171)	41,232			12,775		49,421	(45,619)	120,937
Electoral Area H	6,445	13,032	(14,115)		21,510	1,158	9,309	15,049	11,472	(12,218)	83,837			7,312		31,929	9,740	184,460
	191,732	96,676	(110,459)	(65,368)	135,220	39,774	68,208	211,939	178,947	(411,161)	352,286	445,101	456,241	247,541	(210,111)	347,564	144,891	2,119,021

	2023 FINAL	2024 FINAL	2025 Approved Dec 10, 2024	2025 Recommended Mar 11, 2025	Change from Approved Dec 10, 2024 \$	Change from Approved Dec 10, 2024 %	Change from 2024 Final \$	Change from 2024 Final %
CORPORATE SERVICES								
Administration	3,147,125	3,162,180	3,363,912	3,363,912	0	0.0%	201,732	6.4%
House Numbering	18,721	19,257	19,835	19,788	(47)	(0.2%)	531	2.8%
Electoral Areas Admin/Building Policy & Advice	889,975	996,637	1,093,313	1,093,313	0	0.0%	96,676	9.7%
Community Grants	167,261	265,384	151,925	154,925	3,000	2.0%	(110,459)	(41.6%)
Feasibility Studies/Referendums	170,868	110,368	45,000	45,000	0	0.0%	(65,368)	(59.2%)
	4,393,950	4,553,826	4,673,985	4,673,938				
DEVELOPMENT & EMERGENCY SERVICES								
Electoral Area Community & Long Range Planning	2,485,055	2,723,179	2,858,399	2,858,399	0	0.0%	135,220	5.0%
Regional Growth Strategy	948,683	1,128,338	1,168,112	1,168,112	0	0.0%	39,774	3.5%
Economic Development - Southern Community	68,900	68,900	68,900	68,900	0	0.0%	0	0.0%
Gabriola Island Health & Wellbeing Contribution	0	0	44,858	44,858	0	0.0%	44,858	0.0%
Animal Control - Area A, B, C, Lantzville	62,881	89,783	98,641	98,641	0	0.0%	8,858	9.9%
Animal Control Area E, G, H	101,799	147,648	154,738	154,738	0	0.0%	7,090	4.8%
Animal Control Area F	29,814	48,049	50,581	50,581	0	0.0%	2,532	5.3%
Hazardous Properties	25,909	29,029	30,472	30,472	0	0.0%	1,443	5.0%
Unightly Premises	21,078	28,806	30,089	30,089	0	0.0%	1,283	4.5%
Noise Control	107,276	135,528	146,951	146,951	0	0.0%	11,423	8.4%
Emergency Planning	497,791	757,586	825,794	825,794	0	0.0%	68,208	9.0%
District 68 Search & Rescue	51,665	51,724	53,023	53,023	0	0.0%	1,299	2.5%
District 69 Marine Search & Rescue	17,775	17,850	17,850	17,850	0	0.0%	0	0.0%
District 69 Land Search & Rescue	30,340	30,470	30,600	30,600	0	0.0%	130	0.4%
Southern Restorative Justice/Victim Services	21,420	21,420	21,420	21,420	0	0.0%	0	0.0%
Northern Community Justice	165,257	183,975	184,292	184,292	0	0.0%	317	0.2%
	4,635,643	5,462,285	5,784,720	5,784,720				
RECREATION & PARKS								
Ravensong Aquatic Centre	3,393,590	2,227,047	2,758,986	2,758,986	0	0.0%	531,939	23.9%
Oceanside Place	2,150,804	2,236,836	2,415,783	2,415,783	0	0.0%	178,947	8.0%
Northern Community Recreation	1,663,222	2,051,218	2,112,754	2,112,754	0	0.0%	61,536	3.0%
Gabriola Island Recreation	188,342	142,530	149,972	152,781	2,809	1.9%	10,251	7.2%
Gabriola Island Health & Wellbeing Contribution	0	50,592	0	0	0	0.0%	(50,592)	(100.0%)
Area A Recreation & Culture	306,009	311,910	389,710	389,710	0	0.0%	77,800	24.9%
Port Theatre/Cultural Centre Contribution	101,477	101,923	102,036	101,921	(115)	(0.1%)	(2)	(0.0%)
Regional Parks	4,563,231	5,296,715	5,948,249	5,948,249	0	0.0%	651,534	12.3%
Electoral Areas Community Parks	2,176,132	2,671,058	3,253,105	3,282,742	29,637	0.9%	611,684	22.9%
	14,542,807	15,089,829	17,130,595	17,162,926				
REGIONAL & COMMUNITY UTILITIES								
Southern Wastewater Treatment	11,214,402	12,264,924	13,491,416	13,491,416	0	0.0%	1,226,492	10.0%
Northern Wastewater Treatment	5,296,631	5,874,231	6,605,895	6,605,895	0	0.0%	731,664	12.5%
Liquid Waste Management Planning	198,114	219,311	239,049	239,049	0	0.0%	19,738	9.0%
Drinking Water/Watershed Protection	1,140,192	1,154,736	1,158,576	1,160,608	2,032	0.2%	5,872	0.5%
Solid Waste Management & Disposal	1,517,035	1,744,591	2,093,540	2,093,540	0	0.0%	348,949	20.0%
EV Charging Stations	7,916	10,000	20,000	20,000	0	0.0%	10,000	100.0%
	19,374,290	21,267,793	23,608,476	23,610,508				
TRANSIT SERVICES								
Southern Community Transit	13,681,863	16,016,570	16,484,056	16,484,056	0	0.0%	467,486	2.9%
Northern Community Transit	1,897,394	2,221,849	2,655,110	2,655,110	0	0.0%	433,261	19.5%
Descanso Bay Emergency Wharf	27,973	29,038	29,909	29,909	0	0.0%	871	3.0%
Gabriola Transit contribution	179,721	207,536	212,460	212,460	0	0.0%	4,924	2.4%
Gabriola Taxi Saver	10,003	14,559	10,289	10,289	0	0.0%	(4,270)	(29.3%)
	15,796,954	18,489,552	19,391,824	19,391,824				
GENERAL TAXATION FOR OTHER JURISDICTIONS								
SD 68 Emergency 911	128,362	151,295	171,304	171,304	0	0.0%	20,009	13.2%
SD 69 Emergency 911	697,001	770,357	821,297	821,297	0	0.0%	50,940	6.6%
Southern Community Recreation	1,404,903	1,477,961	1,569,952	1,523,526	(46,426)	(3.0%)	45,565	3.1%
Northern Community Sportsfield Agreement	364,790	427,653	429,552	444,764	15,212	3.5%	17,111	4.0%
Vancouver Island Regional Library	2,773,748	3,299,919	3,496,811	3,496,811	0	0.0%	196,892	6.0%
	5,368,804	6,127,185	6,488,916	6,457,702				
GENERAL SERVICES PROPERTY TAX REVENUES	64,112,448	70,990,470	77,078,516	77,084,618				
Change from previous year	8.6%	10.7%	8.6%	8.6%				
LOCAL SERVICE AREA TAX REVENUES								
Duke Point Wastewater Treatment	372,675	400,761	436,829	436,829	0	0.0%	36,068	9.0%
Northern Community Wastewater - other benefitting areas	1,353,585	1,480,233	1,630,984	1,630,984	0	0.0%	150,751	10.2%
Fire Protection Areas	6,601,523	7,776,529	8,939,947	8,914,933	(25,014)	(0.3%)	1,138,404	14.6%
Streetlighting Service Areas	143,175	124,953	127,624	128,874	1,250	1.0%	3,921	3.1%
Stormwater Management	10,267	10,656	10,976	10,976	0	0.0%	320	3.0%
Utility Services	6,005,861	6,807,390	7,463,696	7,285,306	(178,390)	(2.4%)	477,916	7.0%
	14,487,086	16,600,522	18,610,056	18,407,902				
NET PROPERTY TAX REVENUES	78,599,534	87,590,992	95,688,572	95,492,520				
Change from previous year	8.9%	11.4%	9.2%	9.0%				

	2023 FINAL	2024 FINAL	2025 Approved Dec 10, 2024	2025 Recommended Mar 11, 2025	Change from Approved Dec 10, 2024 \$	Change from Approved Dec 10, 2024 %	Change from 2024 Final \$	Change from 2024 Final %
ADDITIONAL DETAILS - GENERAL SERVICES								
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION								
Electoral Area A	17,304	17,391	17,391	17,391	0	0.0%	0	0.0%
Electoral Area B	37,570	37,808	37,808	37,808	0	0.0%	0	0.0%
Electoral Area C (Extension)	17,315	17,287	17,401	17,285	(116)	(0.7%)	(2)	(0.0%)
Electoral Area C (E. Wellington)	4,452	4,476	4,475	4,475	0	0.0%	(1)	(0.0%)
Electoral Area E	24,836	24,961	24,961	24,962	1	0.0%	1	0.0%
	101,477	101,923	102,036	101,921				
COMMUNITY PARKS								
Electoral Area A	262,770	338,746	436,776	436,776	0	0.0%	98,030	28.9%
Electoral Area B	437,062	458,899	687,203	687,203	0	0.0%	228,304	49.8%
Electoral Area C (Extension)	99,087	108,738	136,695	136,695	0	0.0%	27,957	25.7%
Electoral Area C (E. Wellington)	122,430	145,186	165,738	165,738	0	0.0%	20,552	14.2%
Electoral Area E	353,515	425,515	474,846	459,846	(15,000)	(3.2%)	34,331	8.1%
Electoral Area F	322,111	427,559	460,363	495,000	34,637	7.5%	67,441	15.8%
Electoral Area G	260,116	345,256	386,488	386,488	0	0.0%	41,232	11.9%
Electoral Area H	319,041	421,159	504,996	514,996	10,000	2.0%	93,837	22.3%
	2,176,132	2,671,058	3,253,105	3,282,742				
ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES								
FIRE PROTECTION								
Nanaimo River Fire (Area C)	3,980	1,780	1,780	1,780	0	0.0%	0	0.0%
Coombs-Hilliers Fire Volunteer (Area F)	806,586	992,101	1,141,484	1,141,484	0	0.0%	149,383	15.1%
Errington Fire Volunteer (Area F, G)	927,764	1,113,317	1,257,360	1,257,360	0	0.0%	144,043	12.9%
Nanoose Bay Fire Volunteer (Area E, G, F)	1,000,958	1,191,140	1,417,457	1,356,704	(60,753)	(4.3%)	165,564	13.9%
Dashwood Fire Volunteer (Area F, G, H)	1,024,625	1,229,550	1,408,932	1,408,932	0	0.0%	179,382	14.6%
Dashwood Fire Hall (Area F, G, H)	68,289	105,400	312,518	312,518	0	0.0%	207,118	196.5%
Meadowood Fire (Area F)	89,347	89,348	89,348	125,346	35,998	40.3%	35,998	40.3%
Extension Fire Volunteer (Area C)	250,183	275,201	326,486	326,486	0	0.0%	51,285	18.6%
Bow Horn Bay (Area H)	768,396	1,014,283	1,170,032	1,170,032	0	0.0%	155,749	15.4%
Cassidy Waterloo Fire Contract (Area A, C)	258,043	278,686	300,981	300,981	0	0.0%	22,295	8.0%
Wellington Fire Contract (Area C - Pleasant Valley)	117,658	158,096	152,395	152,136	(259)	(0.2%)	(5,960)	(3.8%)
Parksville (Local) Fire Contract (Area G)	241,741	262,795	264,397	264,397	0	0.0%	1,602	0.6%
French Creek Fire Contract (Area G)	1,043,953	1,064,832	1,096,777	1,096,777	0	0.0%	31,945	3.0%
	6,601,523	7,776,529	8,939,947	8,914,933				
STREETLIGHTING								
Rural Areas Streetlighting	20,899	16,008	16,488	16,488	0	0.0%	480	3.0%
Fairwinds Streetlighting	26,427	27,220	28,037	30,407	2,370	8.5%	3,187	11.7%
French Creek Village Streetlighting	81,000	66,430	68,423	68,423	0	0.0%	1,993	3.0%
Highway Intersections Streetlighting (French Creek)	3,026	3,117	2,943	2,603	(340)	(11.6%)	(514)	(16.5%)
Hwy # 4 Streetlighting (Area F)	4,000	4,120	3,959	3,179	(780)	(19.7%)	(941)	(22.8%)
River's Edge Streetlighting	7,823	8,058	7,774	7,774	0	0.0%	(284)	(3.5%)
	143,175	124,953	127,624	128,874				
NOISE CONTROL								
Noise Control Area A	22,614	28,270	29,821	29,821	0	0.0%	1,551	5.5%
Noise Control Area B	21,287	25,093	28,838	28,838	0	0.0%	3,745	14.9%
Noise Control Area C	19,685	26,053	28,528	28,528	0	0.0%	2,475	9.5%
Noise Control Area E	22,218	28,343	30,179	30,179	0	0.0%	1,836	6.5%
Noise Control Area G	21,472	27,769	29,585	29,585	0	0.0%	1,816	6.5%
	107,276	135,528	146,951	146,951				
UTILITIES								
Englishman River Stormwater	5,872	6,129	6,313	6,313	0	0.0%	184	3.0%
Cedar Estates Stormwater	4,395	4,527	4,663	4,663	0	0.0%	136	3.0%
	10,267	10,656	10,976	10,976				

	2023 FINAL	2024 FINAL	2025 Approved Dec 10, 2024	2025 Recommended Mar 11, 2025	Change from Approved Dec 10, 2024 \$	Change from Approved Dec 10, 2024 %	Change from 2024 Final \$	Change from 2024 Final %	Per Parcel Estimate		
									2024	2025	Change
UTILITY SERVICES - PARCEL TAX REVENUES											
WATER UTILITIES											
Nanoose Peninsula (Area E)	1,484,829	1,692,705	1,845,048	1,845,048	0	0.0%	152,343	9.0%	658	717	59
Driftwood (Area E)	4,080	(706)	0	0	0	0.0%	706	(100.0%)	(54)	0	54
Surfside (Area G)	17,489	19,238	30,805	30,805	0	0.0%	11,567	60.1%	493	790	297
French Creek (Area G)	90,275	143,789	150,978	150,978	0	0.0%	7,189	5.0%	602	632	30
River's Edge (Area G)	44,481	66,722	103,419	103,419	0	0.0%	36,697	55.0%	425	659	234
Whiskey Creek Water (Area F)	128,556	172,809	184,906	177,993	(6,913)	(3.7%)	5,184	3.0%	1,372	1,413	41
San Pareil Water (Area G)	169,619	195,062	196,242	196,242	0	0.0%	1,180	0.6%	varies	654	
San Pareil Water (Fire Improvements Debt Levy)	74,492	74,656	98,577	101,744	3,167	3.2%	27,088	36.3%	280	381	101
Melrose Place (Area F)	39,862	41,058	42,290	42,290	0	0.0%	1,232	3.0%	1,466	1,510	44
Decourcey Water (Area A)	13,374	13,775	14,188	14,188	0	0.0%	413	3.0%	2,755	2,838	83
Nanoose Bulk Water (Area E)	1,258,755	1,296,196	1,322,120	1,152,120	(170,000)	(12.9%)	(144,076)	(11.1%)	503	447	(56)
French Creek Bulk Water (Area G)	4,612	4,606	4,606	4,606	0	0.0%	0	0.0%	2	2	(0)
Westurne Heights Water	28,390	29,242	29,827	29,827	0	0.0%	585	2.0%	1,720	1,755	34
	3,358,814	3,749,152	4,023,006	3,849,260							
SEWAGE COLLECTION UTILITIES											
Hawthorne Rise Debt Levy	10,016	10,040	11,686	11,686	0	0.0%	1,646	16.4%	717	835	118
Reid Road Debt Levy	3,651	3,660	3,660	3,660	0	0.0%	0	0.0%	407	407	0
French Creek (Area G)	1,116,445	1,283,912	1,433,957	1,433,957	0	0.0%	150,045	11.7%	635	703	68
Fairwinds (Area E)	1,049,927	1,243,626	1,424,469	1,421,469	(3,000)	(0.2%)	177,843	14.3%	1,493	1,704	211
Surfside Sewer (Area G)	31,188	34,480	39,740	39,740	0	0.0%	5,260	15.3%	1,277	1,472	195
Pacific Shores (Area E)	90,237	94,749	100,666	100,666	0	0.0%	5,917	6.2%	718	763	45
Barclay Crescent (Area G)	212,831	252,080	268,307	259,642	(8,665)	(3.2%)	7,562	3.0%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	55,000	57,750	59,483	59,483	0	0.0%	1,733	3.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	77,752	77,941	98,722	105,743	7,021	7.1%	27,802	35.7%	varies	varies	
	2,647,047	3,058,238	3,440,690	3,436,046							
TOTAL UTILITY PARCEL TAX REVENUES	6,005,861	6,807,390	7,463,696	7,285,306							
Change from previous year	6.2%	13.3%	9.6%	7.0%							

TOTAL TAX REQUISITION BY SERVICE AREA

Fire Protection

Electoral Area Participants	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Nanaimo River Fire	1,780	1,780	1,780	-	-	-
Coombs-Hilliars Fire Volunteer	992,101	1,141,484	1,312,707	1,509,613	1,811,535	2,173,842
Errington Fire Volunteer	1,113,317	1,257,360	1,445,964	1,489,343	1,534,023	1,580,044
Nanoose Bay Fire Volunteer	1,191,140	1,356,704	1,616,656	1,960,346	2,167,960	2,395,985
Dashwood Fire Volunteer	1,229,550	1,408,932	1,549,825	1,704,808	1,841,192	1,933,252
Dashwood Fire Hall	105,400	312,518	407,661	407,751	407,845	407,941
Extension Fire Volunteer	275,201	326,486	349,340	391,261	446,037	508,483
Bow Horn Bay	1,014,283	1,170,032	1,539,208	1,804,330	1,984,763	2,183,239
Cassidy Waterloo Fire Contract	278,686	300,981	331,079	430,403	516,483	593,956
Wellington Fire Contract	158,096	152,136	169,415	174,497	179,733	185,125
Parksville (Local) Fire Contract	262,795	264,397	272,329	258,422	266,174	274,160
French Creek Fire Contract	1,064,832	1,096,777	1,129,680	1,163,571	1,198,478	1,234,432

Street Lighting

Rural Areas Streetlighting	16,008	16,488	16,983	17,492	18,017	18,557
Fairwinds Streetlighting	27,220	30,407	28,878	29,744	30,637	31,556
French Creek Village Streetlighting	66,430	68,423	70,476	72,590	74,768	77,011
Highway Intersections Streetlighting (French Creek)	3,117	2,603	3,031	3,122	3,216	3,312
Hwy # 4 Streetlighting	4,120	3,179	4,078	4,200	4,326	4,456
River's Edge Streetlighting	8,058	7,774	8,007	8,247	8,495	8,750

Utilities

River's Edge Stormwater	6,129	6,313	6,502	6,697	6,898	7,105
Cedar Estates Stormwater	4,527	4,663	4,803	4,947	5,095	5,248

Wastewater

Duke Point Wastewater Treatment	400,761	436,829	476,144	518,996	565,706	616,620
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TOTAL PARCEL TAXES BY SERVICE AREA

Water Utilities

Nanoose Peninsula	1,692,705	1,845,048	1,988,003	2,049,443	2,193,821	2,281,574
Driftwood	(706)	-	-	-	-	-
Surfside	19,238	30,805	31,729	33,870	34,510	35,173
French Creek	143,789	150,978	158,527	174,380	183,099	192,253
River's Edge	66,722	103,419	274,060	282,282	290,751	299,473
Whiskey Creek Water	172,809	177,993	186,822	192,426	202,052	208,113
San Pareil Water	195,062	196,242	198,204	200,186	202,188	204,210
San Pareil Water (Fire Improvements Debt Levy)	74,656	101,744	91,778	91,778	91,778	91,768
Melrose Terrace	41,058	42,290	43,559	44,212	44,875	45,548
Decourcey	13,775	14,188	14,614	15,052	15,504	15,969
Nanoose Bulk Water	1,296,196	1,152,120	1,348,562	1,375,534	1,403,044	1,431,105
French Creek Bulk Water	4,606	4,606	4,606	4,606	4,606	4,606
Westurne Heights	29,242	29,827	30,424	31,032	31,653	32,286

Sewage Collection Utilities

Hawthorne Rise Debt Levy	10,040	11,686	13,332	13,332	13,332	13,332
Reid Road Debt Levy	3,660	3,660	3,660	3,660	3,660	3,660
French Creek	1,283,912	1,433,957	1,724,639	2,026,799	2,305,672	2,494,575
Fairwinds	1,243,626	1,421,469	1,600,443	1,802,422	2,030,385	2,250,472
Surfside Sewer	34,480	39,740	43,205	48,959	54,267	57,995
Pacific Shores	94,749	100,666	117,323	134,442	150,152	161,127
Barclay Crescent	252,080	259,642	302,594	339,236	323,962	323,962
Cedar Sewer Service (Operating)	57,750	59,483	61,267	63,106	64,999	66,949
Cedar Sewer Service (Capital Financing)	77,941	105,743	103,764	103,764	103,764	103,764

Fire Protection

Meadowood Fire	89,348	125,346	125,346	125,346	125,346	125,346
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TAX REQUISITION (Per Thousand Rate)

Fire Protection

Electoral Area Participants	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Nanaimo River Fire	C	0.024	0.026	0.025	-	-
Coombs-Hilliers Fire Volunteer	F	0.793	0.956	1.087	1.236	1.467
Errington Fire Volunteer	F, G	0.686	0.761	0.865	0.881	0.898
Nanoose Bay Fire Volunteer	E, F, G	0.239	0.270	0.318	0.382	0.418
Dashwood Fire Volunteer	F, G, H	0.916	1.059	1.152	1.253	1.339
Dashwood Fire Hall	F, G, H	0.112	0.337	0.434	0.430	0.425
Extension Fire Volunteer	C	0.746	0.868	0.918	1.017	1.147
Bow Horn Bay	F, H	0.886	0.992	1.291	1.497	1.628
Cassidy Waterloo Fire Contract	A, C	0.680	0.735	0.800	1.028	1.220
Wellington Fire Contract	C	0.815	0.834	0.919	0.936	0.953
Parksville (Local) Fire Contract	G	0.451	0.446	0.454	0.426	0.434
French Creek Fire Contract	F, G	0.426	0.426	0.433	0.442	0.450

Street Lighting

Rural Areas Streetlighting	A, E, H	0.061	0.064	0.065	0.066	0.067
Fairwinds Streetlighting	E	0.025	0.027	0.025	0.026	0.026
French Creek Village Streetlighting	G	0.049	0.049	0.050	0.051	0.052
Highway Intersections Streetlighting (French Creek)	G	0.001	0.001	0.001	0.001	0.001
Hwy # 4 Streetlighting	F	0.001	0.001	0.001	0.001	0.001
River's Edge Streetlighting	G	0.027	0.027	0.027	0.028	0.028

Utilities

River's Edge Stormwater	F, G	0.022	0.023	0.023	0.024	0.024
Cedar Estates Stormwater	A	0.106	0.115	0.117	0.119	0.123

Wastewater

Duke Point Wastewater Treatment	City of Nanaimo	0.697	0.740	0.798	0.860	0.927
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PARCEL TAXES (Per Parcel)*

Water Utilities

Nanoose Peninsula	E	\$658	\$717	\$772	\$796	\$852
Driftwood	E	(\$54)	-	-	-	-
Surfside	G	\$493	\$790	\$814	\$868	\$902
French Creek	G	\$602	\$632	\$663	\$730	\$804
River's Edge	G	\$425	\$659	\$1,746	\$1,798	\$1,852
Whiskey Creek Water	F	\$1,372	\$1,413	\$1,483	\$1,527	\$1,604
San Pareil Water	G	Varies	\$654	\$661	\$667	\$674
San Pareil Water (Fire Improvements Debt Levy)	G	\$280	\$382	\$345	\$345	\$345
Melrose Terrace	F	\$1,466	\$1,510	\$1,556	\$1,579	\$1,603
Decourcey	A	\$2,755	\$2,838	\$2,923	\$3,010	\$3,101
Nanoose Bulk Water	E	\$503	\$447	\$524	\$534	\$545
French Creek Bulk Water	G	\$2	\$2	\$2	\$2	\$2
Westurne Heights	F	\$1,720	\$1,755	\$1,790	\$1,825	\$1,862

Sewage Collection Utilities

Hawthorne Rise Debt Levy	G	\$717	\$835	\$952	\$952	\$952
Reid Road Debt Levy	G	\$407	\$407	\$407	\$407	\$407
French Creek	G	\$635	\$703	\$846	\$994	\$1,131
Fairwinds	E	\$1,493	\$1,704	\$1,919	\$2,161	\$2,435
Surfside Sewer	G	\$1,277	\$1,472	\$1,600	\$1,813	\$2,010
Pacific Shores	E	\$718	\$763	\$889	\$1,019	\$1,138
Barclay Crescent	G	Varies	Varies	Varies	Varies	Varies
Cedar Sewer Service (Operating)	A	Varies	Varies	Varies	Varies	Varies
Cedar Sewer Service (Capital Financing)	A	Varies	Varies	Varies	Varies	Varies

Fire Protection

Meadowood Fire	F	\$184	\$257	\$257	\$257	\$257
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* The per parcel rate is based on the actual number of parcels in 2025

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	186,703	169,735	176,239
Southern Community Wastewater	Capital	989	6,580,483	5,454,181	4,797,922
Northern Community Wastewater	Capital	1537	20,311,235	21,622,056	21,537,712
Fairwinds Wastewater Treatment	Capital	1310	1,319,919	1,237,375	516,985
Duke Point Wastewater	Capital	1535	589,242	618,794	707,922
Water					
Nanoose Bay Peninsula Water	Capital	1503	1,106,073	1,079,492	1,060,361
Madrona Water	Capital	1071	235,585	244,825	250,527
Nanoose Bay Water	Capital	1533	73,078	75,944	78,854
Nanoose Bay Peninsula Water	Operating	1919	-	-	50,721
French Creek Water	Capital	1167	220,459	196,252	204,808
Surfside Water	Capital	1360	19,026	19,619	26,760
Surfside Water	Operating	1864	10,505	10,917	3,889
Decourcey Water	Capital	1502	19,239	7,763	12,362
Decourcey Water	Operating	1881	-	4,543	7,341
River's Edge Water	Capital	1534	298,315	281,478	298,486
River's Edge Water	Operating	1918	-	-	16,121
Melrose Water	Capital	1667	23,978	22,891	21,829
Melrose Water	Operating	1882	-	5,339	7,986
San Pareil Water	Capital	1607 & 1781	297,977	283,283	346,110
San Pareil Water	Operating	1866	45,100	46,869	62,613
Whiskey Creek Water	Capital	1645	138,126	124,555	151,927
Whiskey Creek Water	Operating	1865	983	983	983
Westurne Heights Water	Capital	1768	20,503	14,408	26,834
Westurne Heights Water	Operating	1867	9,816	10,221	14,754
French Creek Bulk Water	Capital	1585	670,774	642,473	608,363
Nanoose Bay Bulk Water	Capital	1586	1,856,189	2,535,212	3,023,393
Nanoose Bay Bulk Water	Operating	1883	-	99,280	180,518
Drinking Water/Watershed Protection	Operating	1608	58,931	82,710	87,328
Sewer					
French Creek Sewer	Capital	1070	642,664	698,474	775,652
Surfside Sewer	Capital	1252	32,205	39,660	43,984
Pacific Shores Sewer	Capital	1253	114,709	85,995	92,756
Cedar Sewer Collection	Capital	1691	185,855	196,926	213,201
Fairwinds Sewer	Capital	1311	224,960	186,342	201,726
Fairwinds Sewer	Operating	1886	-	12,802	10,643
Barclay Crescent Sewer	Capital	1767	44,795	71,951	101,347
Cedar Estates Stormwater	Capital	1669	46,449	47,074	51,776
River's Edge Stormwater	Capital	1644	45,741	40,213	45,812
Streetlighting					
River's Edge Streetlighting	Capital	1668	13,407	14,167	15,215
French Creek Village Streetlighting	Capital/ Operating	1820	1,837	4,950	10,063
Highway #4 Streetlighting	Capital/ Operating	1821	1,449	2,718	3,562
Fairwinds Streetlighting	Capital	1613	57,479	62,145	68,094
Morningstar Streetlighting	Capital	1614	8,476	8,808	9,146
Rural EA E & G Streetlighting	Capital	1716	15,686	16,301	17,307
Highway Intersection Streetlighting	Operating	1887	-	303	665

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
Public Safety & Fire Protection					
Coombs-Hilliers	Buildings & Equipment	833	653,942	335,262	373,787
Dashwood	Vehicle & Equipment	711	1,050,751	647,754	183,299
	Buildings	1164	25,768	26,779	27,805
Meadowood	Buildings	1164	6,921	7,193	7,468
Errington	Vehicle & Equipment	1324	299,858	406,487	520,126
	Buildings	745	149,057	181,241	264,055
	Operating	1880	-	10,160	10,549
Extension	Vehicle & Equipment	1470	170,598	275,584	328,512
Nanoose Bay	Vehicle & Equipment	707	1,013,296	930,553	962,516
	Buildings	1312	21,172	32,192	43,570
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	244,437	345,060	340,589
	Buildings	1411	267,971	283,069	293,916
Nanaimo River	Buildings & Equipment	1612	231,989	241,088	250,326
Cassidy Waterloo	Buildings & Equipment	1666	666,968	777,792	921,197
District 68 E-911	Capital/ Operating	1069 & 1824	274,863	291,649	294,410
Development Cost Charges					
French Creek Bulk Water	Capital	1089	850,364	883,715	917,579
Nanoose Bay Bulk Water	Capital	1715	183,854	207,928	215,896
Nanoose Bay Peninsula Water Service	Capital	1715	86,633	97,397	101,129
Northern Community Wastewater	Capital	1328	17,773,754	20,273,957	21,686,283
Nanoose (Fairwinds) Wastewater	Capital	1715	399,789	421,695	437,855
Duke Point Wastewater	Capital	1498	123,681	128,532	133,457
Southern Community Sewer	Capital	1547	4,315,945	4,578,889	4,113,778
Barclay Crescent Sewer	Capital	1557	8,096	8,413	8,736
Electoral Area A Community Parks	Capital	1839	174	957	1,479
Electoral Area B Community Parks	Capital	1840	3,710	10,881	26,351
Electoral Area G Community Parks	Capital	1841	990	2,870	10,069
Electoral Area H Community Parks	Capital	1842	5,221	32,913	43,940
Other Services					
Administration	Building - Capital	997	5,253,729	6,777,702	7,113,598
Administration	Building - Operating	1879	-	169,699	359,332
Administration	Computers	924	1,867,294	1,483,161	1,733,637
Administration	Operating	1917	-	-	46,794
Local Government Elections	Operating	1501	206,152	296,316	307,670
Solid Waste Management	Capital	1600	10,422,323	9,645,985	10,947,410
Solid Waste Management	Operating	1819	3,309,269	5,058,181	7,032,090
Solid Waste Collection & Recycling	Capital/ Operating	1778	1,012,024	1,522,512	1,643,453
Transit	Capital	1664	10,477,691	12,476,102	13,690,251
Descanso Bay Emergency Wharf	Capital	1536	38,711	49,166	69,489
Regional Growth Management	Operating	1465	451,158	495,265	568,953
Community Planning	Legal	1665	296,282	307,902	319,701
Emergency Planning	Capital/ Operating	1582	365,339	381,956	430,526
CARIP Program	Capital/ Operating	1650	-	-	808,464
Carbon Neutral	Capital/ Operating	1662	52,612	54,676	56,771
Building Inspection	Operating	1643	1,817,204	1,676,398	1,076,497
Uninsightly Premises	Operating	1466	33,910	39,007	45,006
Hazardous Properties	Operating	1779	74,303	77,217	100,755
Green's Landing Wharf	Operating	1748	227,147	236,385	246,458
EV Charging Station	Capital/ Operating	1797	-	6,604	14,256

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
Recreation & Parks					
Ravensong Aquatic Centre	Capital	1464	5,382,599	6,738,941	6,638,041
Ravensong Aquatic Centre	Operating	1920	-	-	67,973
Regional Parks Acquisition	Capital	1477	1,250,262	1,299,298	1,349,087
Regional Parks Development	Capital	1670	1,872,385	3,079,636	4,195,896
D69 Arena/Multiplex	Capital	1504	623,977	938,293	1,359,520
Northern Community Recreation	Capital	1588	152,721	158,710	260,503
Electoral Area A Recreation and Culture	Capital	1599	1,379,565	1,433,671	1,488,609
Electoral Area A Recreation and Culture	Operating	1885	-	39,202	200,504
Electoral Area B Recreation	Capital/ Operating	1671	83,119	86,379	90,553
Extension Recreation Commission	Capital	162	35,492	36,214	35,492
Community Parks (Cash in lieu)					
Electoral Area A	Capital	1830	471,732	490,234	67,363
Electoral Area B	Capital	1831	519	519	519
Electoral Area C - Extension	Capital	1832	27,369	28,442	29,532
Electoral Area C - E. Wellington	Capital	1833	15,339	15,940	16,551
Electoral Area E	Capital	1834	57,329	59,577	61,860
Electoral Area F	Capital	1835	127,562	132,565	137,645
Electoral Area G	Capital	1836	510,725	530,756	551,094
Electoral Area H	Capital	1837	270,170	280,766	291,525
Community Parks					
Electoral Area A	Capital	1455	470,902	511,212	533,667
Electoral Area B	Capital	1456	103,003	111,037	122,420
Electoral Area C - Extension	Capital	1642	115,236	119,756	106,370
Electoral Area C - Extension	Operating	1884	-	12,342	28,444
Electoral Area C - E. Wellington	Capital	1558	167,473	157,220	177,179
Electoral Area E	Capital	1457	147,148	120,775	125,801
Electoral Area F	Capital	1458	238,060	255,397	292,864
Electoral Area G	Capital	1609	159,495	171,546	209,431
Electoral Area H	Capital	1559	58,653	97,334	130,010
Animal Control					
Animal Control A,B,C	Operating	1452	48,700	55,829	60,822
Animal Control E,G,H	Operating	1453	44,478	47,952	49,790
Animal Control F	Operating	1454	50,757	57,649	61,344
Noise Control					
Electoral Area A	Operating	1459	17,916	24,252	27,816
Electoral Area B	Operating	1717	20,702	26,014	28,166
Electoral Area C - Extension	Operating	1460	20,225	23,776	26,245
Electoral Area C - E. Wellington	Operating	1461	5,043	5,240	5,441
Electoral Area E	Operating	1462	17,050	20,420	24,471
Electoral Area G	Operating	1463	11,261	16,162	19,466
Reserve Fund Balance Total			\$115,023,887	\$126,558,907	\$133,942,394

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
RESERVE ACCOUNT BALANCES					
Feasibility Study					
Regional	Operating	Reserve Account	154,536	160,596	166,750
Electoral Area A	Operating	Reserve Account	77,009	80,029	83,096
Electoral Area B	Operating	Reserve Account	37,278	40,980	37,978
Electoral Area C	Operating	Reserve Account	23,127	44,354	66,342
Electoral Area E	Operating	Reserve Account	44,637	62,136	69,589
Electoral Area F	Operating	Reserve Account	70,266	93,341	107,062
Electoral Area G	Operating	Reserve Account	62,238	74,838	87,850
Electoral Area H	Operating	Reserve Account	98,980	103,168	107,122
Other Services					
Landfill Closure	Capital	Reserve Account	3,162,036	3,794,043	4,446,636
Coombs-Hilliers Fire Department	Insurance Deductible	Reserve Account	21,093	27,000	33,107
Errington Fire Department	Insurance Deductible	Reserve Account	21,196	27,108	33,218
Nanoose Bay Fire Department	Insurance Deductible	Reserve Account	20,802	26,698	32,793
Dashwood Fire Department	Insurance Deductible	Reserve Account	20,747	26,641	32,733
Extension Fire Department	Insurance Deductible	Reserve Account	20,996	26,900	33,003
Bow Horn Bay Fire Department	Insurance Deductible	Reserve Account	20,747	26,640	32,733
Municipal Insurance Association	Insurance Deductible	Reserve Account	167,837	174,420	181,104
Errington Fire Department	Water Storage	Reserve Account	18,449	19,172	19,907
COVID-19 Safe Restart	Capital/ Operating	Reserve Account	410,641	-	-
Info Services Capital	Operating	Reserve Account	300,000	311,337	1,182,636
Information Services	Operating - Dept. Computers	Reserve Account	69,367	39,103	45,376
Dashwood Fire Department	Operating	Reserve Account	16,696	-	-
French Creek Fire Department	Operating - Maintenance	Reserve Account	20,139	20,929	21,731
French Creek Fire Department	Operating	Reserve Account	-	-	43,961
Northern Community Recreation	Capital/ Operating	Reserve Account	718,594	858,536	796,382
Local Government Climate Action Program	Capital/ Operating	Reserve Account	145,384	273,010	507,485
Electoral Area Community Planning	Operating	Reserve Account	543,654	833,141	1,097,787
Electoral Area's Only Building Policy & Advice	Operating	Reserve Account	-	58,287	81,135
Electoral Area Administration	Operating	Reserve Account	-	50,000	37,392
Housing Initiatives Bill 44 & 46	Operating	Reserve Account	-	-	324,348
Solid Waste	Operating - Convertus to Curbside	Reserve Account	700,000	727,454	755,330
Administration	Operating	Reserve Account	-	497,026	281,790
Administration	Pacific Blue Cross Renewal	Reserve Account	236,475	245,750	255,167
Administration	Operating - GIS	Reserve Account	-	-	79,525
Growing Community Fund	Capital	Reserve Account	-	7,252,402	3,837,955
Transit	Operating	Reserve Account	634,182	2,847,216	4,751,321
Administration- Vehicle Pool	Vehicle Replacement	Reserve Account	484,435	387,923	301,912
Bylaw Enforcement	Vehicle Replacement	Reserve Account	36,665	12,638	55,925
Utilities	Vehicle Replacement	Reserve Account	40,439	72,333	39,306
Building Inspection	Vehicle Replacement	Reserve Account	125,920	65,154	71,218
Emergency Planning	Vehicle Replacement	Reserve Account	28,498	29,616	5,306
Reserve Account Balance Total			\$8,553,120	\$19,389,919	\$20,144,014
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL			\$123,577,007	\$145,948,826	\$154,086,408



REGIONAL
DISTRICT
OF NANAIMO

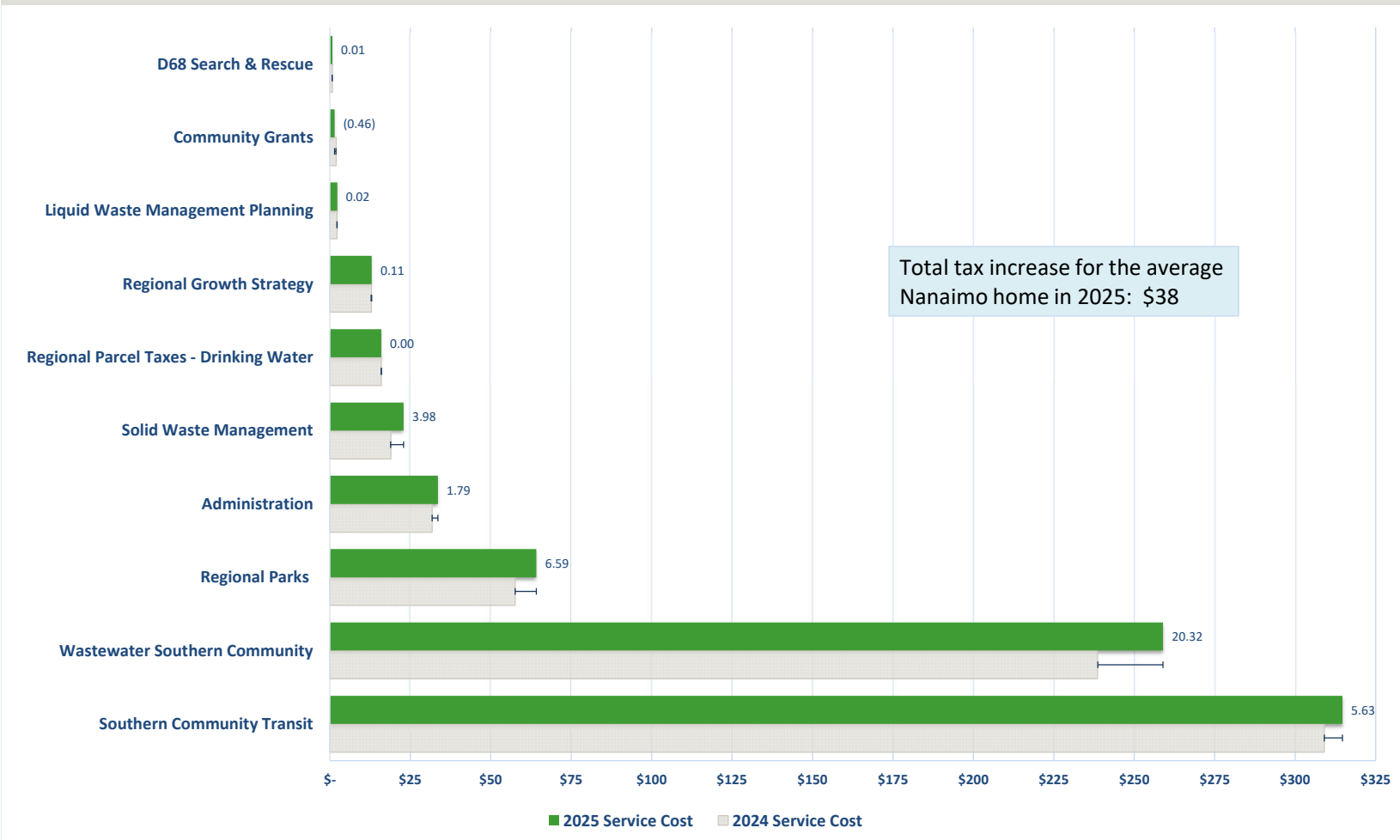
City of Nanaimo



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Nanaimo Home Tax Change

2025 Total Cost for the average City of Nanaimo home (\$763,865) = \$728



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

CITY OF NANAIMO

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	1,615,257	1,726,319	5,132
Community Grants	97,902	75,400	
Regional Growth Strategy	631,048	654,290	
Southern Community Transit	15,596,897	16,044,987	659,549
Solid Waste Management	960,010	1,154,523	55,924
Regional Parks	2,914,658	3,280,274	586,043
Wastewater Southern Community Liquid Waste Management Planning	12,053,967 120,682	13,221,588 131,828	765,763
Drinking Water/Watershed Protection	589,136	597,680	
D68 Search & Rescue	43,404	43,470	
Regional District General Services Requisition	\$34,622,961	\$36,930,359	\$2,072,411

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

CITY OF NANAIMO

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.003	0.002	
Regional Growth Strategy	0.017	0.017	
Southern Community Transit	0.408	0.412	0.017
Solid Waste Management	0.025	0.030	0.001
Regional Parks	0.076	0.084	0.015
Wastewater Southern Community Liquid Waste Management Planning	0.315 0.003	0.339 0.003	0.020
D68 Search & Rescue	0.001	0.001	
Regional District General Services Rate	0.890	0.932	0.053
General Services Cost per \$100,000	\$88.96	\$93.19	\$5.30
Change in General Services Cost per \$100,000	\$9.90	\$4.24	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	

Average Residential Value *	\$757,563	\$763,865	\$6,302
Property tax based on Average Residential Value	\$690	\$728	\$38

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

CITY OF NANAIMO - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	1,615,257	1,726,319	2,515,836	3,347,745	3,630,663	4,117,338
Community Grants	97,902	75,400	87,242	87,242	87,242	87,242
Regional Growth Strategy	631,048	654,290	683,643	703,717	721,424	739,579
Southern Community Transit	15,596,897	16,044,987	18,130,835	20,487,843	22,295,068	24,078,674
Solid Waste Management	960,010	1,154,523	1,327,701	1,593,241	1,911,889	2,294,267
Regional Parks	2,914,658	3,280,274	4,012,182	4,141,788	4,087,806	4,325,789
Wastewater Southern Community	12,053,967	13,221,588	14,675,963	16,437,077	18,573,898	20,988,504
Liquid Waste Management Planning	120,682	131,828	143,692	156,625	167,589	172,616
Drinking Water/Watershed Protection	589,136	597,680	599,360	601,040	602,720	604,400
D68 Search & Rescue	43,404	43,470	43,741	43,768	43,796	43,825
Regional District General Services Requisition	\$34,622,961	\$ 36,930,359	\$42,220,195	\$47,600,086	\$52,122,095	\$57,452,234

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

CITY OF NANAIMO - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.017	0.017	0.017	0.018	0.018	0.018
Southern Community Transit	0.408	0.412	0.460	0.514	0.554	0.592
Solid Waste Management	0.025	0.030	0.034	0.040	0.047	0.056
Regional Parks	0.076	0.084	0.102	0.104	0.102	0.106
Wastewater Southern Community Liquid Waste Management Planning	0.315 0.003	0.339 0.003	0.373 0.004	0.413 0.004	0.461 0.004	0.516 0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.890	0.932	1.057	1.180	1.279	1.396
General Services Cost per \$100,000	\$88.96	\$93.19	\$105.72	\$118.02	\$127.92	\$139.61
Change in General Services Cost per \$100,000	\$9.90	\$4.24	\$12.53	\$12.30	\$9.90	\$11.70
Regional Parcel Taxes	\$16.00	16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$757,563	\$763,865	\$763,865	\$763,865	\$763,865	\$763,865
Property tax based on Average Residential Value	\$690	\$728	\$824	\$918	\$993	\$1,082

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder



REGIONAL
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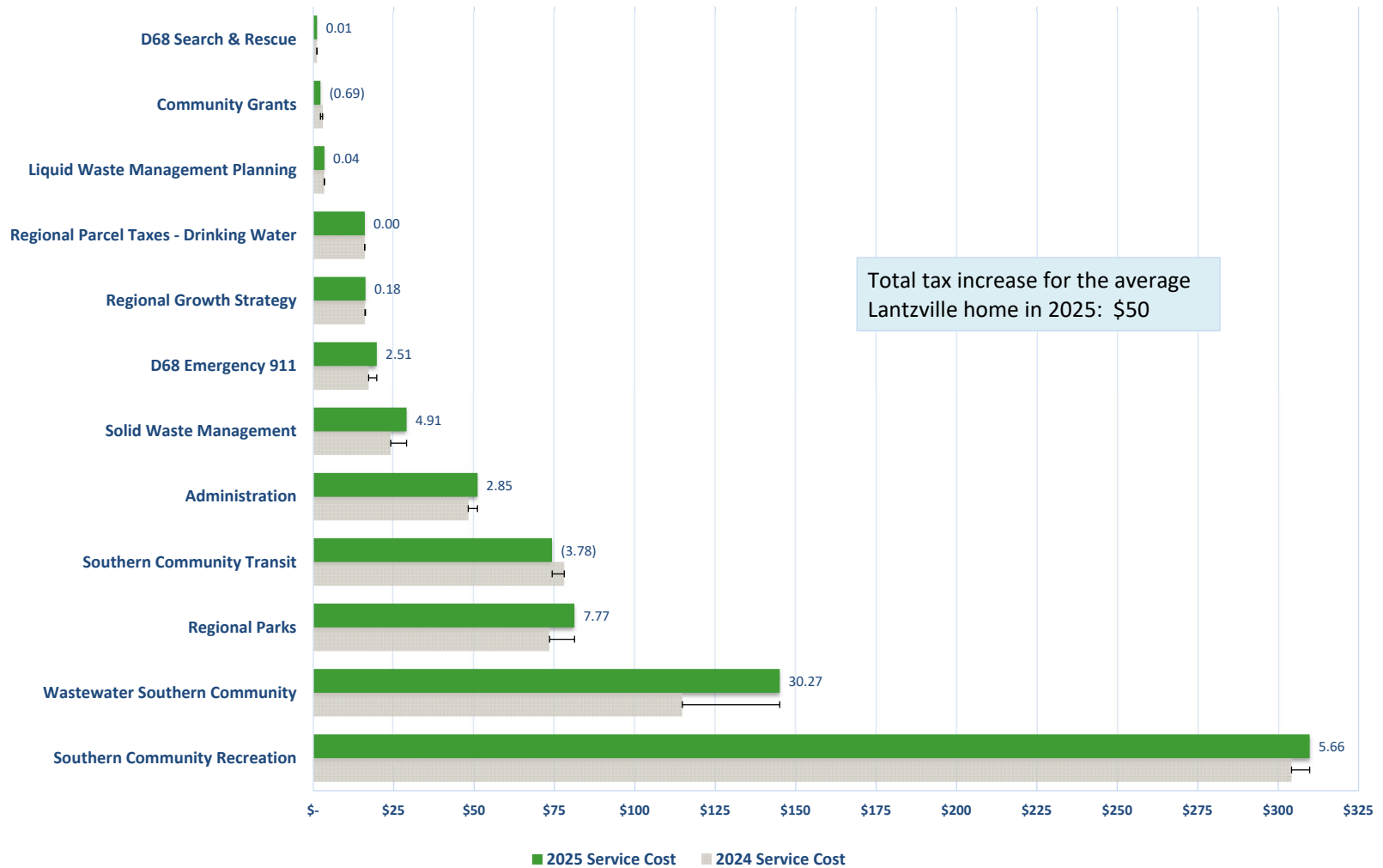
District of Lantzville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

District of Lantzville Home Tax Change

2025 Total Cost for the average District of Lantzville home (\$1,160,311) = \$749



DISTRICT OF LANTZVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	88,901	95,316	283
Community Grants	5,389	4,163	
Regional Growth Strategy	29,060	30,193	
Southern Community Transit	142,856	137,925	5,670
Solid Waste Management	44,186	53,256	2,580
Regional Parks	134,153	151,314	27,033
Southern Community Recreation	557,708	574,288	16,580
Wastewater Southern Community	210,957	269,828	15,628
Liquid Waste Management Planning	5,555	6,081	
Drinking Water/Watershed Protection	32,528	27,376	
D68 Search & Rescue	1,659	1,661	
D68 Emergency 911	31,223	36,731	5,508
Regional District General Services Requisition	\$1,284,175	\$1,388,132	\$73,282

DISTRICT OF LANTZVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.003	0.002	
Regional Growth Strategy	0.014	0.014	
Southern Community Transit	0.068	0.064	0.003
Solid Waste Management	0.021	0.025	0.001
Regional Parks	0.064	0.070	0.013
Southern Community Recreation	0.265	0.267	0.002
Wastewater Southern Community Liquid Waste Management Planning	0.100 0.003	0.125 0.003	0.007
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.015	0.017	0.002
Regional District General Services Rate	0.596	0.632	0.028
General Services Cost per \$100,000	\$59.56	\$63.19	\$2.80
Change in General Services Cost per \$100,000	\$8.50	\$3.64	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$1,147,713	\$1,160,311	\$12,598
Property tax based on Average Residential Value	\$700	\$749	\$50

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

DISTRICT OF LANTZVILLE - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	88,901	95,316	138,908	184,840	200,461	227,332
Community Grants	5,389	4,163	4,817	4,817	4,817	4,817
Regional Growth Strategy	29,060	30,193	31,548	32,474	33,292	34,129
Southern Community Transit	142,856	137,925	155,856	176,117	191,652	206,984
Solid Waste Management	44,186	53,256	61,244	73,493	88,192	105,830
Regional Parks	134,153	151,314	185,075	191,053	188,563	199,540
Southern Community Recreation	557,708	574,288	600,191	618,290	647,620	656,333
Wastewater Southern Community	210,957	269,828	299,509	335,451	379,059	428,337
Liquid Waste Management Planning	5,555	6,081	6,628	7,225	7,731	7,962
Drinking Water/Watershed Protection	32,528	27,376	27,696	28,016	28,336	28,656
D68 Search & Rescue	1,659	1,661	1,670	1,671	1,673	1,674
D68 Emergency 911	31,223	36,731	40,121	41,325	42,565	43,842
Regional District General Services Requisition	\$1,284,175	\$1,388,132	\$1,553,263	\$1,694,772	\$1,813,961	\$1,945,436

DISTRICT OF LANTZVILLE - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.014	0.014	0.015	0.015	0.015	0.015
Southern Community Transit	0.068	0.064	0.072	0.080	0.086	0.092
Solid Waste Management	0.021	0.025	0.028	0.033	0.040	0.047
Regional Parks	0.064	0.070	0.085	0.087	0.085	0.089
Southern Community Recreation	0.265	0.267	0.276	0.281	0.291	0.292
Wastewater Southern Community	0.100	0.125	0.138	0.153	0.171	0.191
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.015	0.017	0.018	0.019	0.019	0.020
Regional District General Services Rate	0.596	0.632	0.702	0.758	0.803	0.854
General Services Cost per \$100,000	\$59.56	\$63.19	\$70.22	\$75.82	\$80.32	\$85.41
Change in General Services Cost per \$100,000	\$8.50	\$3.64	\$7.03	\$5.60	\$4.50	\$5.10
Regional Parcel Taxes	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$1,147,713	\$1,160,311	\$1,160,311	\$1,160,311	\$1,160,311	\$1,160,311
Property tax based on Average Residential Value	\$700	\$749	\$831	\$896	\$948	\$1,007

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use



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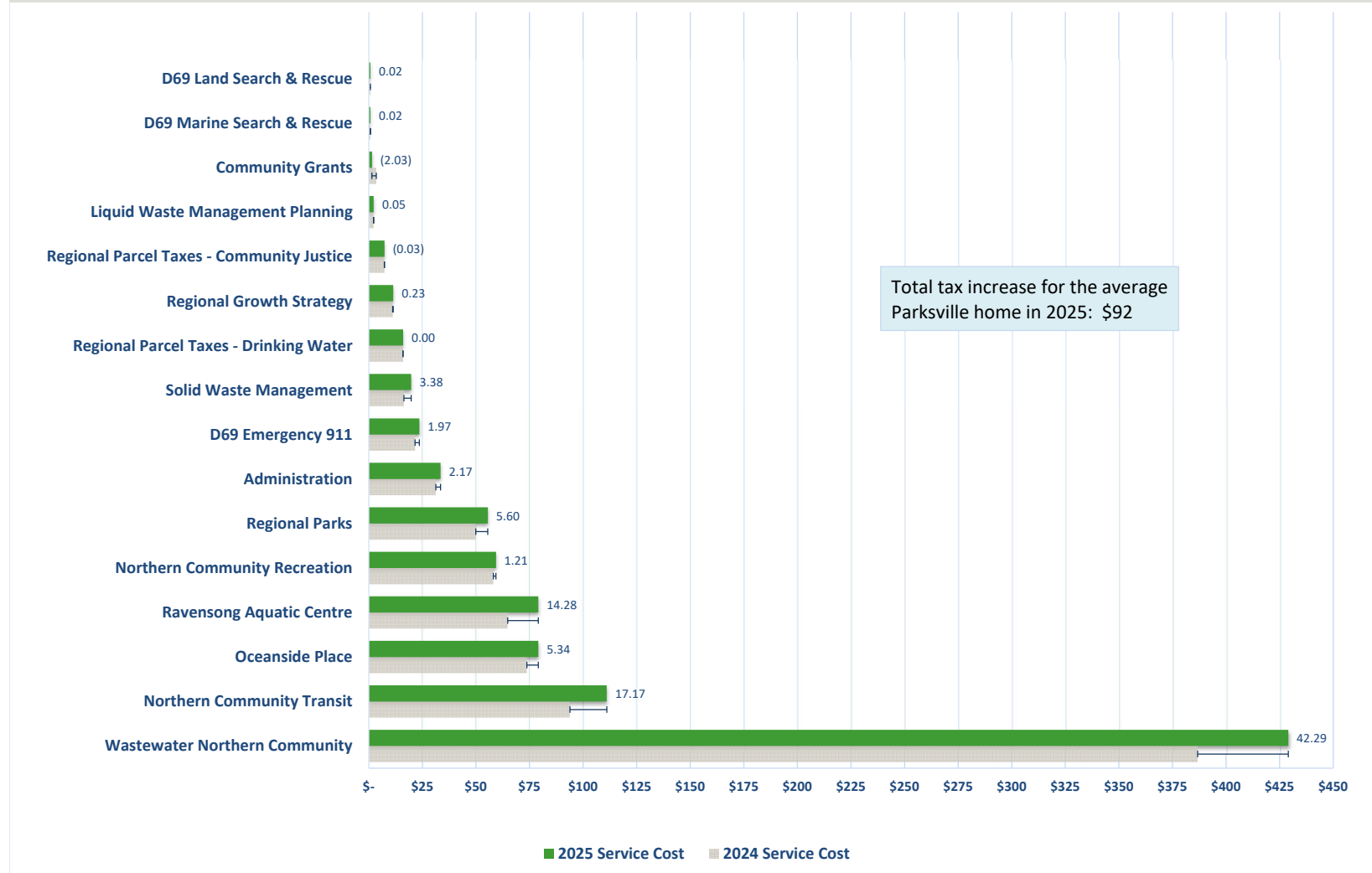
City of Parksville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Parksville Home Tax Change

2025 Total Cost for the average City of Parksville home (\$760,678) = \$930



CITY OF PARKSVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	285,169	309,588	920
Community Grants	31,733	13,522	
D69 Community Justice	53,033	53,418	
Regional Growth Strategy	97,939	102,418	
Northern Community Transit	850,119	1,018,929	32,888
Solid Waste Management	148,940	180,669	8,751
Regional Parks	452,195	513,323	91,709
Northern Community Recreation	524,077	548,241	
Oceanside Place	667,132	725,328	
Ravensong Aquatic Centre	587,940	728,372	84,480
Liquid Waste Management Planning	18,723	20,629	
Wastewater Northern Community	3,504,696	3,940,935	164,312
Drinking Water/Watershed Protection	115,920	117,296	
D69 Marine Search & Rescue	5,544	5,617	
D69 Land Search & Rescue	8,260	8,295	
D69 Emergency 911	196,823	213,119	16,296
Regional District General Services Requisition	\$7,548,243	\$8,499,699	\$399,356

CITY OF PARKSVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.005	0.002	
Regional Growth Strategy	0.015	0.015	
Northern Community Transit	0.126	0.146	0.005
Solid Waste Management	0.022	0.026	0.001
Regional Parks	0.067	0.073	0.013
Northern Community Recreation	0.078	0.078	
Oceanside Place	0.099	0.104	
Ravensong Aquatic Centre	0.087	0.104	0.012
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.519	0.564	0.024
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Regional District General Services Rate	1.094	1.192	0.057
General Services Cost per \$100,000	\$109.37	\$119.19	\$5.70
Change in General Services Cost per \$100,000	\$3.20	\$9.82	
Regional Parcel Taxes	\$23.32	\$23.29	(\$0.03)
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	
Average Residential Value *	\$745,143	\$760,678	\$15,535
Property tax based on Average Residential Value	\$838	\$930	\$92

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

CITY OF PARKSVILLE - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	285,169	309,588	451,176	600,366	651,102	738,380
Community Grants	31,733	13,522	17,981	17,981	17,981	17,981
D69 Community Justice	53,033	53,418	53,532	53,591	53,650	53,711
Regional Growth Strategy	97,939	102,418	107,013	110,155	112,927	115,769
Northern Community Transit	850,119	1,018,929	1,217,621	1,455,056	1,724,844	2,028,762
Solid Waste Management	148,940	180,669	207,769	249,322	299,187	359,025
Regional Parks	452,195	513,323	627,857	648,140	639,692	676,933
Northern Community Recreation	524,077	548,241	567,429	587,289	607,844	629,119
Oceanside Place	667,132	725,328	797,861	937,696	965,827	994,801
Ravensong Aquatic Centre	587,940	728,372	1,216,382	1,398,839	1,622,653	1,671,333
Liquid Waste Management Planning	18,723	20,629	22,486	24,510	26,226	27,012
Wastewater Northern Community	3,504,696	3,940,935	4,729,122	5,816,820	6,340,333	6,847,560
Drinking Water/Watershed Protection	115,920	117,296	117,776	118,256	118,736	119,216
D69 Marine Search & Rescue	5,544	5,617	5,621	5,624	5,627	5,631
D69 Land Search & Rescue	8,260	8,295	8,300	8,305	8,310	8,315
D69 Emergency 911	196,823	213,119	220,113	227,103	233,916	240,933
Regional District General Services Requisition	\$7,548,243	\$8,499,699	\$10,368,039	\$12,259,052	\$13,428,856	\$14,534,481

CITY OF PARKSVILLE - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.005	0.002	0.003	0.003	0.002	0.002
Regional Growth Strategy	0.015	0.015	0.015	0.015	0.016	0.016
Northern Community Transit	0.126	0.146	0.172	0.204	0.239	0.278
Solid Waste Management	0.022	0.026	0.029	0.035	0.041	0.049
Regional Parks	0.067	0.073	0.089	0.091	0.089	0.093
Northern Community Recreation	0.078	0.078	0.080	0.082	0.084	0.086
Oceanside Place	0.099	0.104	0.113	0.131	0.134	0.136
Ravensong Aquatic Centre	0.087	0.104	0.172	0.196	0.225	0.229
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
Wastewater Northern Community	0.519	0.564	0.670	0.814	0.878	0.938
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.029	0.031	0.031	0.032	0.032	0.033
Regional District General Services Rate	1.094	1.192	1.443	1.692	1.836	1.967
General Services Cost per \$100,000	\$109.37	\$119.19	\$144.25	\$169.15	\$183.65	\$196.75
Change in General Services Cost per \$100,000	\$3.20	\$9.82	\$25.06	\$24.90	\$14.50	\$13.10
Regional Parcel Taxes	\$23.32	\$23.29	\$23.29	\$23.29	\$23.29	\$23.29
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$745,143	\$760,678	\$760,678	\$760,678	\$760,678	\$760,678
Property tax based on Average Residential Value	\$838	\$930	\$1,121	\$1,310	\$1,420	\$1,520

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use



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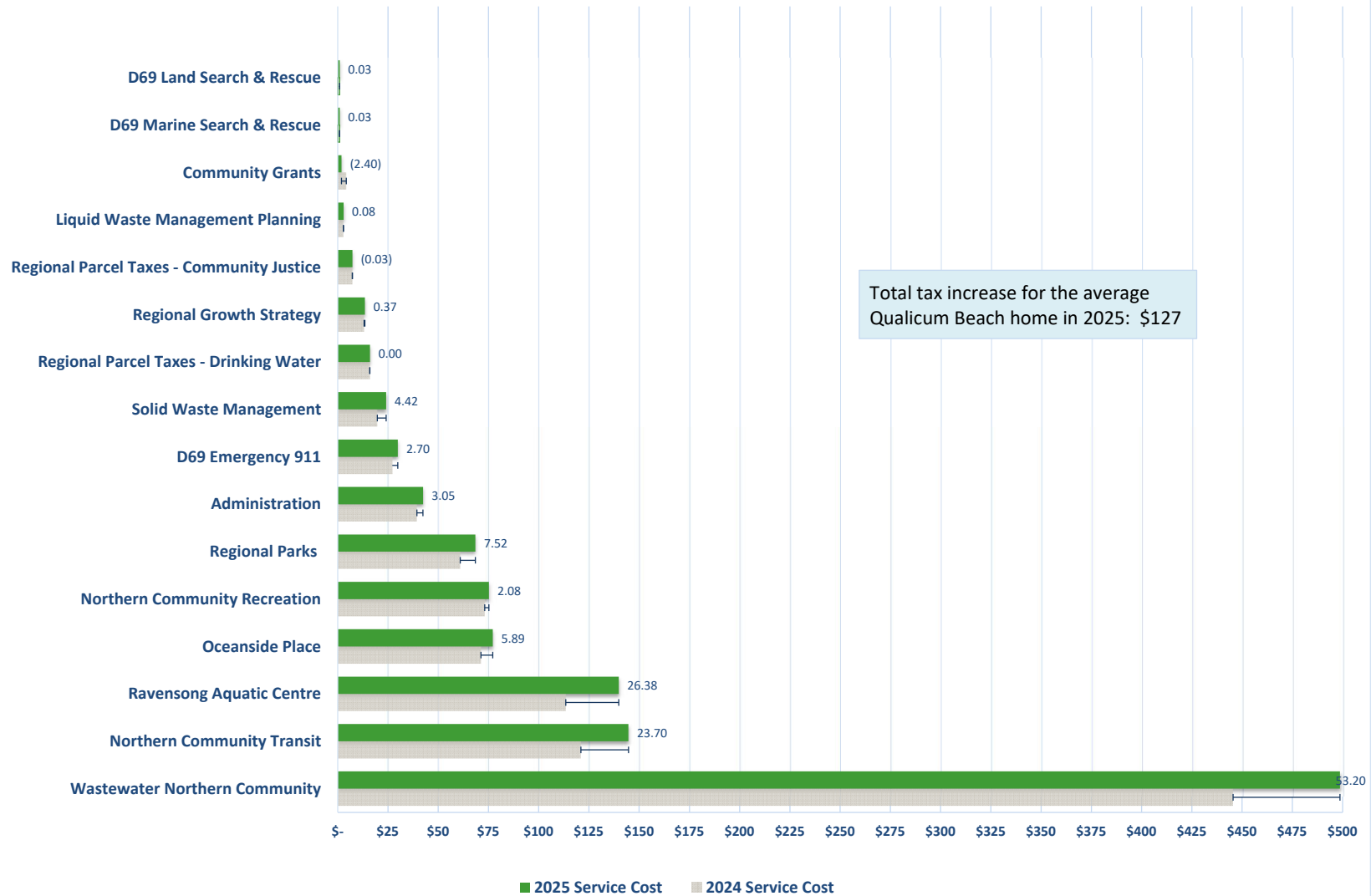
Town of Qualicum Beach



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Town of Qualicum Beach Home Tax Change

2025 Total Cost for the average Town of Qualicum Beach home (\$964,544) = \$1,144



TOWN OF QUALICUM BEACH

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	210,682	228,298	679
Community Grants	22,673	9,971	
D69 Community Justice	36,286	36,243	
Regional Growth Strategy	69,737	72,880	
Northern Community Transit	644,459	771,623	24,905
Solid Waste Management	106,041	128,550	6,227
Regional Parks	321,949	365,242	65,253
Northern Community Recreation	387,187	404,286	
Oceanside Place	377,756	411,112	
Ravensong Aquatic Centre	603,530	747,685	86,720
Liquid Waste Management Planning	13,330	14,678	
Wastewater Northern Community	2,369,535	2,664,960	111,111
Drinking Water/Watershed Protection	79,312	79,584	
D69 Marine Search & Rescue	4,096	4,142	
D69 Land Search & Rescue	5,633	5,657	
D69 Emergency 911	145,412	157,159	11,747
Regional District General Services Requisition	\$5,397,617	\$6,102,070	\$306,642

TOWN OF QUALICUM BEACH

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.005	0.002	
Regional Growth Strategy	0.014	0.014	
Northern Community Transit	0.129	0.150	0.005
Solid Waste Management	0.021	0.025	0.001
Regional Parks	0.065	0.071	0.013
Northern Community Recreation	0.078	0.078	
Oceanside Place	0.076	0.080	
Ravensong Aquatic Centre	0.121	0.145	0.017
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.475	0.517	0.022
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Regional District General Services Rate	1.060	1.162	0.060
General Services Cost per \$100,000	\$105.95	\$116.19	\$6.00
Change in General Services Cost per \$100,000	\$6.29	\$10.24	
Regional Parcel Taxes	\$23.32	\$23.29	(\$0.03)
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	
Average Residential Value *	\$937,823	\$964,544	\$26,722
Property tax based on Average Residential Value	\$1,017	\$1,144	\$127

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

TOWN OF QUALICUM BEACH - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	210,682	228,298	332,708	442,724	480,139	544,500
Community Grants	22,673	9,971	13,259	13,259	13,259	13,259
D69 Community Justice	36,286	36,243	36,356	36,429	36,503	36,577
Regional Growth Strategy	69,737	72,880	76,149	78,385	80,357	82,380
Northern Community Transit	644,459	771,623	922,089	1,101,896	1,306,203	1,536,357
Solid Waste Management	106,041	128,550	147,833	177,399	212,879	255,455
Regional Parks	321,949	365,242	446,737	461,168	455,156	481,654
Northern Community Recreation	387,187	404,286	418,436	433,082	448,239	463,928
Oceanside Place	377,756	411,112	452,223	531,481	547,425	563,848
Ravensong Aquatic Centre	603,530	747,685	1,248,634	1,435,930	1,665,678	1,715,648
Liquid Waste Management Planning	13,330	14,678	15,999	17,439	18,660	19,220
Wastewater Northern Community	2,369,535	2,664,960	3,197,952	3,933,481	4,287,494	4,630,493
Drinking Water/Watershed Protection	79,312	79,584	79,984	80,384	80,784	81,184
D69 Marine Search & Rescue	4,096	4,142	4,145	4,147	4,150	4,152
D69 Land Search & Rescue	5,633	5,657	5,660	5,663	5,667	5,670
D69 Emergency 911	145,412	157,159	162,317	167,471	172,495	177,670
Regional District General Services Requisition	\$5,397,617	\$6,102,070	\$7,560,481	\$8,920,337	\$9,815,087	\$10,611,995

TOWN OF QUALICUM BEACH - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.005	0.002	0.003	0.003	0.002	0.002
Regional Growth Strategy	0.014	0.014	0.015	0.015	0.015	0.015
Northern Community Economic Development	0.000	0.000	0.000	0.000	0.000	0.000
Northern Community Transit	0.129	0.150	0.177	0.209	0.245	0.285
Solid Waste Management	0.021	0.025	0.028	0.034	0.040	0.047
Regional Parks	0.065	0.071	0.086	0.088	0.085	0.089
Northern Community Recreation	0.078	0.078	0.080	0.082	0.084	0.086
Oceanside Place	0.076	0.080	0.087	0.101	0.103	0.105
Ravensong Aquatic Centre	0.121	0.145	0.240	0.273	0.313	0.319
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
Wastewater Northern Community	0.475	0.517	0.614	0.747	0.805	0.860
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.029	0.031	0.031	0.032	0.032	0.033
Regional District General Services Rate	1.060	1.162	1.430	1.673	1.820	1.948
General Services Cost per \$100,000	\$105.95	\$116.19	\$142.95	\$167.25	\$182.05	\$194.85
Change in General Services Cost per \$100,000	\$6.29	\$10.24	\$26.76	\$24.30	\$14.80	\$12.80
Regional Parcel Taxes	\$23.32	\$23.29	\$23.29	\$23.29	\$23.29	\$23.29
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$937,823	\$964,544	\$964,544	\$964,544	\$964,544	\$964,544
Property tax based on Average Residential Value	\$1,017	\$1,144	\$1,402	\$1,637	\$1,779	\$1,903

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area A

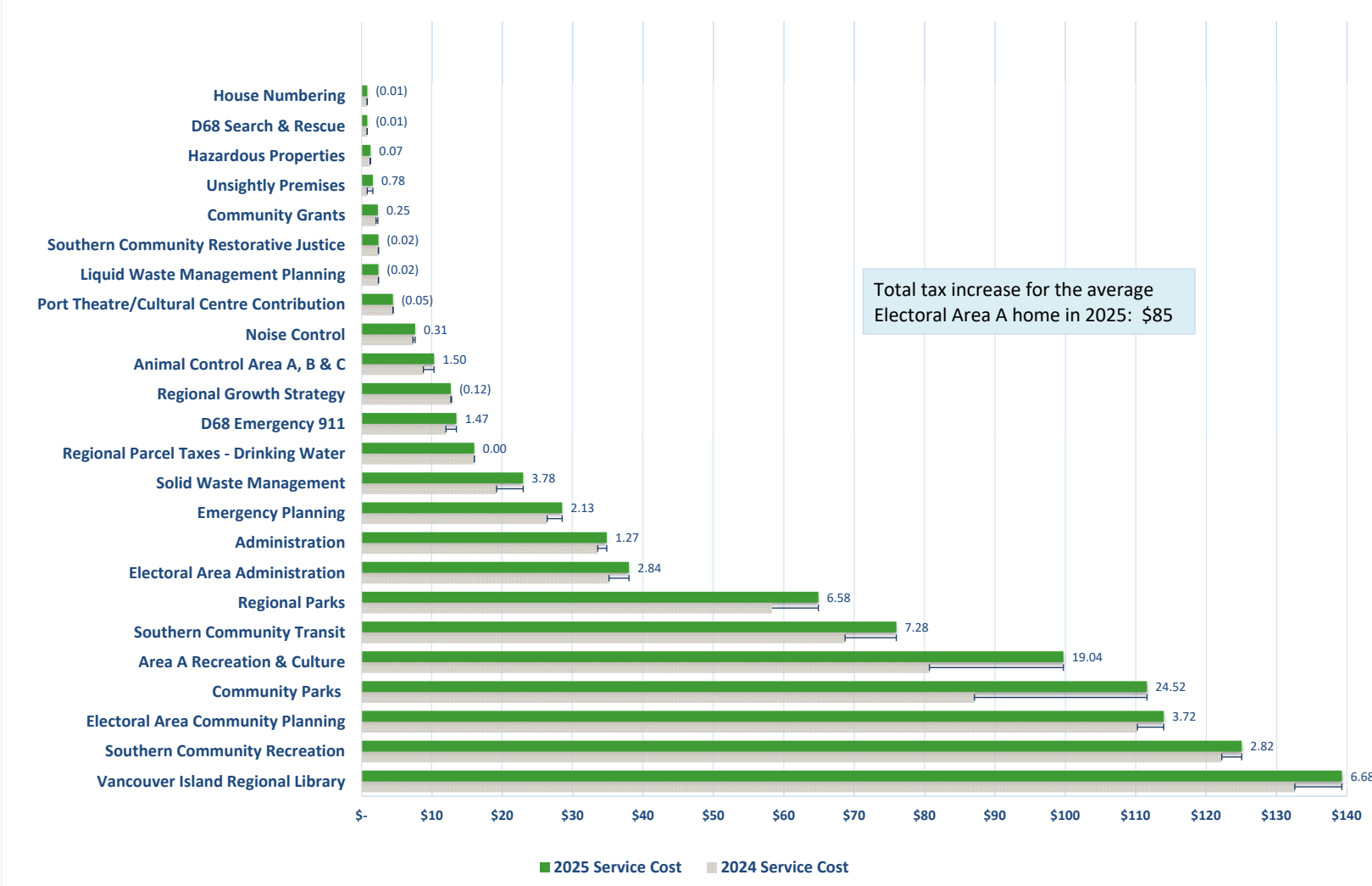
Cedar, South Wellington, Yellowpoint, Cassidy



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2025 Total Cost for the average Electoral Area A home (\$791,473) = \$931



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA A

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	130,909	137,556	409
Community Grants	7,935	9,008	3,000
Electoral Areas Administration	135,598	149,734	
Southern Community Restorative Justice	8,589	8,813	
Electoral Area Community Planning	426,262	447,213	
Regional Growth Strategy	49,075	50,470	
House Numbering	2,620	2,710	
Hazardous Properties	4,660	4,917	
Unightly Premises	4,625	4,855	
Southern Community Transit	266,054	298,652	12,276
Solid Waste Management	74,649	89,050	4,313
Animal Control Area A, B & C	34,379	38,854	
Regional Parks	226,641	253,013	45,203
Community Parks	338,746	436,776	
Southern Community Recreation	474,310	489,601	15,291
Electoral Area A Recreation	311,910	389,710	
Port Theatre/Cultural Centre Contribution	17,391	17,391	
Liquid Waste Management Planning	9,384	10,168	
Drinking Water/Watershed Protection	46,336	46,272	
D68 Search & Rescue	3,252	3,256	
D68 Emergency 911	45,976	53,008	7,032
Emergency Planning	103,074	113,096	
Noise Control	28,270	29,821	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,750,645	\$3,083,944	\$87,524
Vancouver Island Regional Library	513,517	545,728	32,211
Total Requisition	\$3,264,162	\$3,629,672	\$119,735

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA A

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.003	0.003	0.001
Electoral Area Administration	0.044	0.048	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.138	0.144	
Regional Growth Strategy	0.016	0.016	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.002	
Southern Community Transit	0.086	0.096	0.004
Solid Waste Management	0.024	0.029	0.001
Animal Control Area A, B & C	0.011	0.013	
Noise Control	0.009	0.010	
Regional Parks	0.073	0.082	0.015
Community Parks	0.109	0.141	
Southern Community Recreation	0.153	0.158	0.005
Area A Recreation & Culture	0.101	0.126	
Port Theatre/Cultural Centre Contribution	0.006	0.006	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.015	0.017	0.002
Emergency Planning	0.033	0.036	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.873	0.980	0.028
Vancouver Island Regional Library	0.166	0.176	0.010
General Services Tax Rate	1.039	1.156	0.038
General Services Cost per \$100,000	\$103.88	\$115.57	\$3.80
Change in General Services Cost per \$100,000	\$12.93	\$11.69	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$798,899	\$791,473	(\$7,426)
Property tax based on Average Residential Value	\$846	\$931	\$85

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA A - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	130,909	137,556	200,466	266,754	289,297	328,076
Community Grants	7,935	9,008	6,952	6,952	6,952	6,952
Electoral Areas Administration	135,598	149,734	164,630	177,064	185,677	194,476
Southern Community Restorative Justice	8,589	8,813	8,819	8,824	8,829	8,834
Electoral Area Community Planning	426,262	447,213	481,442	503,067	525,476	550,104
Regional Growth Strategy	49,075	50,470	52,734	54,283	55,648	57,049
House Numbering	2,620	2,710	2,648	2,648	2,648	2,648
Hazardous Properties	4,660	4,917	5,219	5,402	5,591	5,786
Unightly Premises	4,625	4,855	5,046	5,222	5,405	5,594
Southern Community Transit	266,054	298,652	337,476	381,348	414,987	448,186
Solid Waste Management	74,649	89,050	102,408	122,890	147,467	176,960
Animal Control Area A, B & C	34,379	38,854	41,906	44,595	46,142	47,532
Regional Parks	226,641	253,013	309,466	319,464	315,299	333,656
Community Parks	338,746	436,776	526,557	584,495	621,458	643,911
Southern Community Recreation	474,310	489,601	512,560	528,025	554,147	560,553
Electoral Area A Recreation	311,910	389,710	571,099	590,790	609,096	628,022
Port Theatre/Cultural Centre Contribution	17,391	17,391	17,391	17,391	17,391	17,391
Liquid Waste Management Planning	9,384	10,168	11,083	12,081	12,926	13,314
Drinking Water/Watershed Protection	46,336	46,272	46,400	46,528	46,656	46,784
D68 Search & Rescue	3,252	3,256	3,276	3,278	3,280	3,282
D68 Emergency 911	45,976	53,008	57,902	59,638	61,427	63,270
Emergency Planning	103,074	113,096	127,153	132,231	136,671	141,260
Noise Control	28,270	29,821	31,562	32,667	33,810	34,994
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$2,750,645	\$3,083,944	\$3,624,195	\$3,905,637	\$4,106,280	\$4,318,634
Vancouver Island Regional Library	513,517	545,728	562,100	578,963	596,332	614,222
Total Requisition	\$3,264,162	\$3,629,672	\$4,186,295	\$4,484,600	\$4,702,612	\$4,932,856

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

ELECTORAL AREA A - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.003	0.003	0.002	0.002	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.138	0.144	0.153	0.159	0.164	0.170
Regional Growth Strategy	0.016	0.016	0.017	0.017	0.017	0.018
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unsightly Premises	0.001	0.002	0.002	0.002	0.002	0.002
Southern Community Transit	0.086	0.096	0.108	0.120	0.129	0.138
Solid Waste Management	0.024	0.029	0.033	0.039	0.046	0.055
Animal Control Area A, B & C	0.011	0.013	0.013	0.014	0.014	0.015
Noise Control	0.009	0.010	0.010	0.010	0.011	0.011
Regional Parks	0.073	0.082	0.099	0.101	0.098	0.103
Community Parks	0.109	0.141	0.168	0.184	0.194	0.199
Southern Community Recreation	0.153	0.158	0.163	0.166	0.173	0.173
Area A Recreation & Culture	0.101	0.126	0.182	0.186	0.190	0.194
Port Theatre/Cultural Centre Contribution	0.006	0.006	0.006	0.005	0.005	0.005
Liquid Waste Management Planning	0.003	0.003	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.015	0.017	0.018	0.019	0.019	0.020
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.873	0.980	1.142	1.218	1.266	1.321
Vancouver Island Regional Library	0.166	0.176	0.179	0.182	0.186	0.189
General Services Tax Rate	1.039	1.156	1.321	1.400	1.452	1.510
General Services Cost per \$100,000	\$103.88	\$115.57	\$132.05	\$139.97	\$145.18	\$151.01
Change in General Services Cost per \$100,000	\$12.93	\$11.69	\$16.48	\$7.92	\$5.22	\$5.83
Regional Parcel Taxes	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$798,899	\$791,473	\$791,473	\$791,473	\$791,473	\$791,473
Property tax based on Average Residential Value	\$846	\$931	\$1,061	\$1,124	\$1,165	\$1,211

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder



REGIONAL
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Electoral Area B

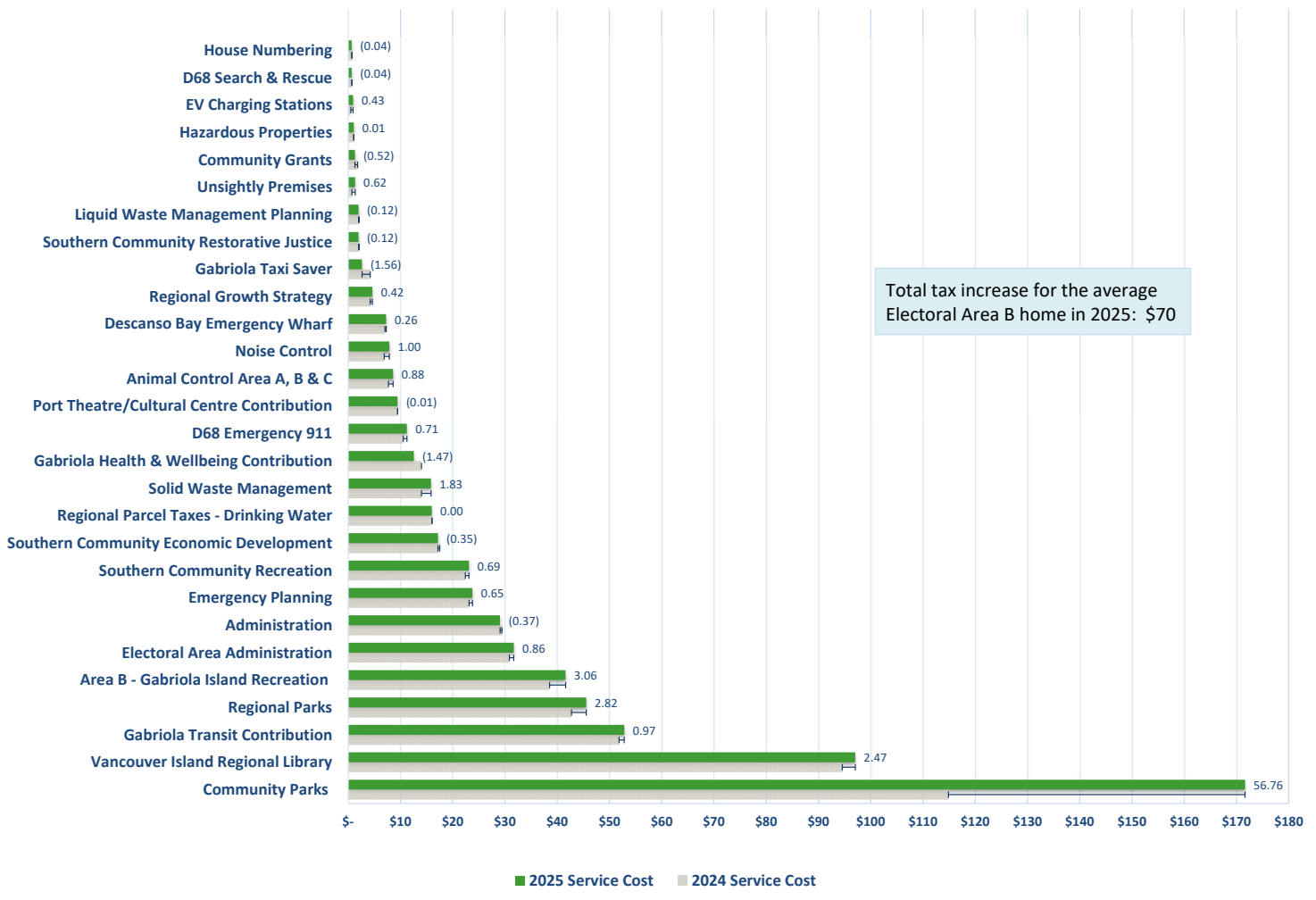
Gabriola, DeCourcy, Mudge Islands



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2025 Total Cost for the average Electoral Area B home (\$660,140) = \$639



ELECTORAL AREA B

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	118,442	117,212	348
Community Grants	7,179	5,119	
Electoral Areas Administration	122,684	127,589	
Southern Community Restorative Justice	7,074	6,854	
Regional Growth Strategy	18,062	17,936	
House Numbering	2,370	2,309	
Southern Community Economic Development	68,900	68,900	
Gabriola Island Health & Wellbeing Contribution	50,592	44,858	
Hazardous Properties	4,217	4,190	
Unightly Premises	4,184	4,137	
Gabriola Emergency Wharf	29,038	29,909	
Gabriola Transit Contribution	207,536	212,460	
Gabriola Taxi Saver	14,559	10,289	
Solid Waste Management	55,853	64,292	3,114
Animal Control Area A, B & C	31,104	33,108	
Regional Parks	169,577	182,669	32,635
Community Parks	458,899	687,203	155,761
Southern Community Recreation	90,865	93,834	2,969
Gabriola Island Recreation	142,530	152,781	
Port Theatre/Cultural Centre Contribution	37,808	37,808	
Liquid Waste Management Planning	7,021	7,341	
Drinking Water/Watershed Protection	61,040	61,008	
D68 Search & Rescue	1,956	1,958	
D68 Emergency 911	41,598	45,168	3,570
Emergency Planning	93,258	96,370	
EV Charging Stations	2,001	3,778	
Noise Control	25,093	28,838	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$1,873,440	\$2,147,918	\$198,397
Vancouver Island Regional Library	376,966	388,270	11,304
Total Requisition	\$2,250,406	\$2,536,188	\$209,701

ELECTORAL AREA B

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.003	0.002	
Electoral Area Administration	0.044	0.048	
Southern Community Restorative Justice	0.003	0.003	
Regional Growth Strategy	0.006	0.007	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.025	0.026	
Gabriola Island Health & Wellbeing Contribution	0.020	0.019	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.002	
Descanso Bay Emergency Wharf	0.010	0.011	
Gabriola Transit Contribution	0.074	0.080	
Gabriola Taxi Saver	0.006	0.004	
Solid Waste Management	0.020	0.024	0.001
Animal Control Area A, B & C	0.011	0.013	
Noise Control	0.010	0.012	
Regional Parks	0.061	0.069	0.012
Community Parks	0.164	0.260	0.059
Southern Community Recreation	0.032	0.035	0.003
Area B - Gabriola Island Recreation	0.055	0.063	
Port Theatre/Cultural Centre Contribution	0.013	0.014	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.015	0.017	0.002
Emergency Planning	0.033	0.036	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.655	0.797	0.077
Vancouver Island Regional Library	0.135	0.147	0.012
General Services Tax Rate	0.790	0.944	0.089
General Services Cost per \$100,000	\$79.01	\$94.42	\$8.90
Change in General Services Cost per \$100,000	\$9.42	\$15.41	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$700,494	\$660,140	(\$40,354)
Property tax based on Average Residential Value	\$569	\$639	\$70

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

ELECTORAL AREA B - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	118,442	117,212	170,818	227,302	246,512	279,556
Community Grants	7,179	5,119	5,923	5,923	5,923	5,923
Electoral Areas Administration	122,684	127,589	140,282	150,878	158,217	165,714
Southern Community Restorative Justice	7,074	6,854	6,858	6,863	6,867	6,872
Regional Growth Strategy	18,062	17,936	18,741	19,291	19,776	20,274
House Numbering	2,370	2,309	2,256	2,256	2,256	2,256
Southern Community Economic Development	68,900	68,900	68,900	68,900	68,900	68,900
Gabriola Island Health & Wellbeing Contribution	50,592	44,858	102,109	102,612	102,612	102,612
Hazardous Properties	4,217	4,190	4,447	4,603	4,764	4,931
Unightly Premises	4,184	4,137	4,300	4,450	4,606	4,767
Gabriola Emergency Wharf	29,038	29,909	30,873	31,799	32,753	33,736
Gabriola Transit Contribution	207,536	212,460	216,753	221,133	225,602	230,162
Gabriola Taxi Saver	14,559	10,289	10,380	10,422	10,466	10,510
Solid Waste Management	55,853	64,292	73,936	88,723	106,467	127,760
Animal Control Area A, B & C	31,104	33,108	35,708	37,999	39,317	40,502
Regional Parks	169,577	182,669	223,425	230,644	227,637	240,889
Community Parks	458,899	687,203	707,819	672,428	692,601	713,379
Southern Community Recreation	90,865	93,834	98,263	101,228	106,271	107,465
Gabriola Island Recreation	142,530	152,781	153,020	147,445	149,090	150,792
Port Theatre/Cultural Centre Contribution	37,808	37,808	37,808	37,808	37,808	37,808
Liquid Waste Management Planning	7,021	7,341	8,002	8,722	9,332	9,612
Wastewater Northern Community Drinking Water/Watershed Protection	61,040	61,008	61,136	61,264	61,392	61,520
D68 Search & Rescue	1,956	1,958	1,970	1,971	1,972	1,974
D68 Emergency 911	41,598	45,168	49,338	50,818	52,343	53,913
Emergency Planning	93,258	96,370	108,348	112,675	116,459	120,368
EV Charging Stations	2,001	3,778	3,891	4,008	4,129	4,252
Noise Control	25,093	28,838	30,586	31,657	32,765	33,912
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$1,873,440	\$2,147,918	\$2,375,890	\$2,443,822	\$2,526,837	\$2,640,359
Vancouver Island Regional Library	376,966	388,270	399,919	411,917	424,274	437,002
Total Requisition	\$2,250,406	\$2,536,188	\$2,775,809	\$2,855,739	\$2,951,111	\$3,077,361

ELECTORAL AREA B - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.002
Regional Growth Strategy	0.006	0.007	0.007	0.007	0.007	0.007
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Economic Development	0.025	0.026	0.026	0.025	0.025	0.025
Gabriola Island Health & Wellbeing Contribution	0.020	0.019	0.042	0.042	0.041	0.041
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.002	0.002	0.002	0.002	0.002
Descanso Bay Emergency Wharf	0.010	0.011	0.012	0.012	0.012	0.012
Gabriola Transit Contribution	0.074	0.080	0.081	0.082	0.083	0.083
Gabriola Taxi Saver	0.006	0.004	0.004	0.004	0.004	0.004
Solid Waste Management	0.020	0.024	0.028	0.033	0.039	0.046
Animal Control Area A, B & C	0.011	0.013	0.013	0.014	0.014	0.015
Noise Control	0.010	0.012	0.013	0.013	0.013	0.013
Regional Parks	0.061	0.069	0.084	0.085	0.083	0.087
Community Parks	0.164	0.260	0.265	0.249	0.253	0.258
Southern Community Recreation	0.032	0.035	0.037	0.037	0.039	0.039
Gabriola Island Recreation	0.055	0.063	0.062	0.059	0.060	0.060
Port Theatre/Cultural Centre Contribution	0.013	0.014	0.014	0.014	0.014	0.014
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.015	0.017	0.018	0.019	0.019	0.020
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
EV Charging Stations	0.001	0.001	0.001	0.001	0.002	0.002
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.655	0.797	0.878	0.892	0.913	0.944
Vancouver Island Regional Library	0.135	0.147	0.150	0.152	0.155	0.158
General Services Tax Rate	0.790	0.944	1.028	1.044	1.068	1.102
General Services Cost per \$100,000	\$79.01	\$94.42	\$102.76	\$104.37	\$106.78	\$110.20
Change in General Services Cost per \$100,000	\$9.42	\$15.41	\$8.34	\$1.61	\$2.41	\$3.42
Regional Parcel Taxes	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$700,494	\$660,140	\$660,140	\$660,140	\$660,140	\$660,140
Property tax based on Average Residential Value	\$569	\$639	\$694	\$705	\$721	\$744

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use



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Electoral Area C

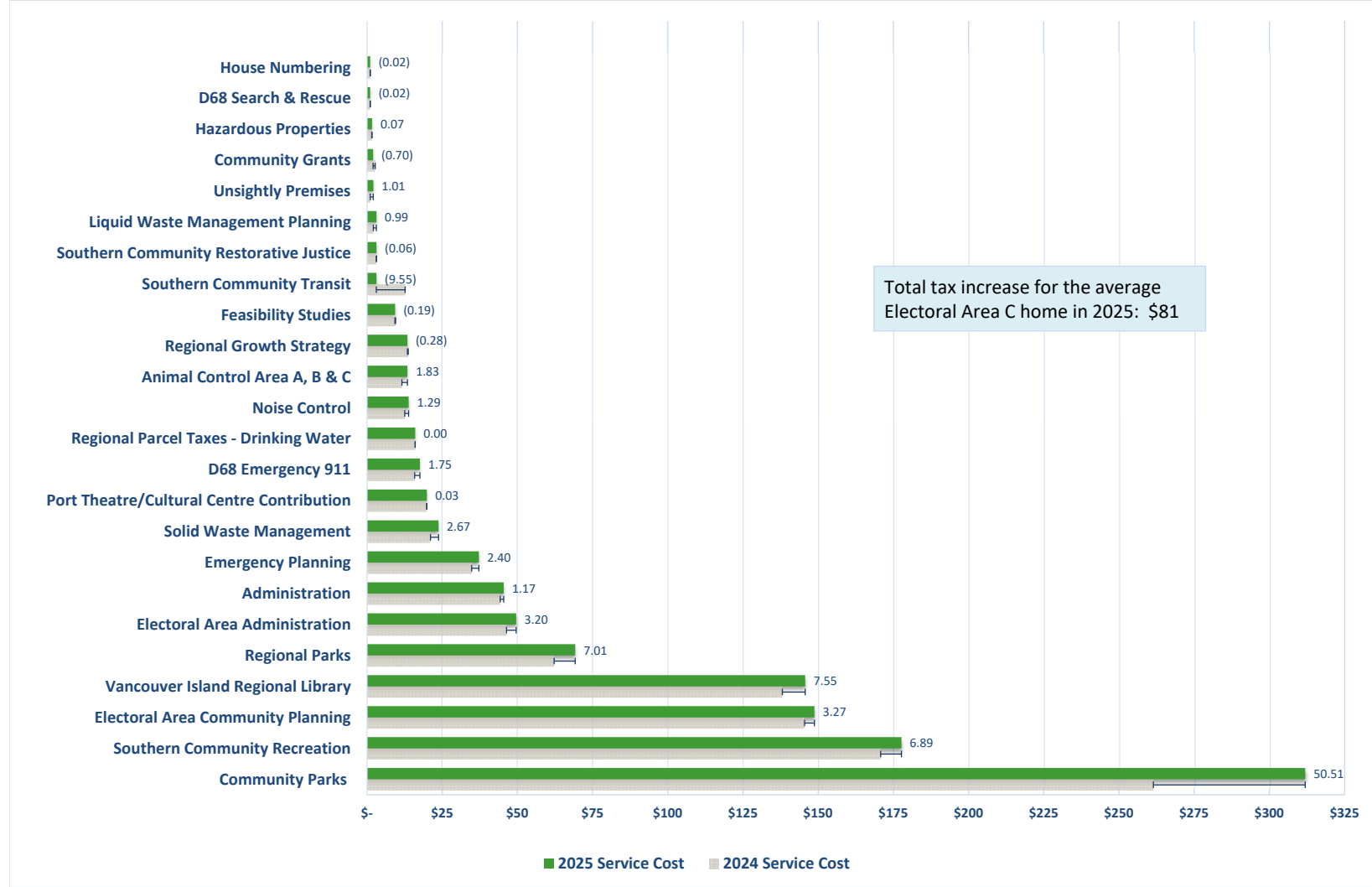
Extension, Nanaimo Lakes, East Wellington, Pleasant Valley



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2025 Total Cost for the average Electoral Area C home (\$1,032,857) = \$1,130



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA C

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	92,532	94,450	281
Community Grants	5,609	4,125	
Electoral Areas Administration	95,847	102,812	
Southern Community Restorative Justice	5,757	5,753	
Electoral Area Community Planning	301,302	307,069	
Regional Growth Strategy	28,123	28,387	
House Numbering	1,852	1,861	
Hazardous Properties	3,294	3,376	
Unightly Premises	3,269	3,334	
Southern Community Transit	10,763	2,492	102
Solid Waste Management	42,751	50,063	2,425
Animal Control Area A, B & C	24,300	26,679	
Regional Parks	129,798	142,240	25,412
Community Parks - Extension and Wellington combined	253,924	302,433	
Southern Community Recreation	355,078	365,803	10,725
Port Theatre/Cultural Centre Contribution	21,763	21,760	
Liquid Waste Management Planning	5,374	5,716	
Drinking Water/Watershed Protection	23,568	23,600	
D68 Search & Rescue	1,453	1,455	
D68 Emergency 911	32,498	36,397	3,899
Emergency Planning	72,857	77,655	
Noise Control	26,053	28,528	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,557,765	\$1,655,988	\$42,844
Vancouver Island Regional Library	287,874	301,319	13,445
Total Requisition	\$1,845,639	\$1,957,307	\$56,289

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA C

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.003	0.002	
Electoral Area Administration	0.044	0.048	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.138	0.144	
Regional Growth Strategy	0.013	0.013	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unsightly Premises	0.001	0.002	
Southern Community Transit	0.012	0.003	
Solid Waste Management	0.020	0.023	0.001
Animal Control Area A, B & C	0.011	0.013	
Noise Control	0.012	0.013	
Regional Parks	0.059	0.067	0.012
Community Parks	0.248	0.302	
Southern Community Recreation	0.162	0.172	0.010
Port Theatre/Cultural Centre Contribution	0.019	0.019	
Liquid Waste Management Planning	0.002	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.015	0.017	0.002
Emergency Planning	0.033	0.036	
Feasibility Studies	0.009	0.009	
Regional District General Services Rate	0.849	0.937	0.025
Vancouver Island Regional Library	0.131	0.141	0.010
General Services Tax Rate	0.980	1.078	0.035
General Services Cost per \$100,000	\$97.98	\$107.82	\$3.50
Change in General Services Cost per \$100,000	\$15.27	\$9.84	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	

Average Residential Value *	\$1,054,093	\$1,032,857	(\$21,236)
Property tax based on Average Residential Value	\$1,049	\$1,130	\$81

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget

ELECTORAL AREA C - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	92,532	94,450	137,645	183,161	198,639	225,266
Community Grants	5,609	4,125	4,773	4,773	4,773	4,773
Electoral Areas Administration	95,847	102,812	113,039	121,577	127,491	133,532
Southern Community Restorative Justice	5,757	5,753	5,756	5,759	5,763	5,767
Electoral Area Community Planning	301,302	307,069	330,571	345,419	360,806	377,716
Regional Growth Strategy	28,123	28,387	29,660	30,531	31,299	32,087
House Numbering	1,852	1,861	1,818	1,818	1,818	1,818
Hazardous Properties	3,294	3,376	3,584	3,709	3,839	3,973
Unightly Premises	3,269	3,334	3,465	3,586	3,711	3,841
Southern Community Transit	10,763	2,492	2,816	3,183	3,463	3,740
Solid Waste Management	42,751	50,063	57,572	69,086	82,904	99,484
Animal Control Area A, B & C	24,300	26,679	28,774	30,620	31,682	32,636
Regional Parks	129,798	142,240	173,976	179,597	177,255	187,575
Community Parks - Extension + Wellington combi	253,924	302,433	360,938	386,522	399,384	412,100
Southern Community Recreation	355,078	365,803	382,423	393,958	412,796	418,202
Port Theatre/Cultural Centre Contribution	21,763	21,760	21,876	21,876	21,876	21,876
Liquid Waste Management Planning	5,374	5,716	6,231	6,792	7,267	7,485
Drinking Water/Watershed Protection	23,568	23,600	23,728	23,856	23,984	24,112
D68 Search & Rescue	1,453	1,455	1,464	1,464	1,465	1,466
D68 Emergency 911	32,498	36,397	39,757	40,949	42,177	43,443
Emergency Planning	72,857	77,655	87,307	90,794	93,842	96,993
Noise Control	26,053	28,528	30,162	31,368	32,623	33,928
Feasibility Studies	20,000	20,000	20,000	10,000	0	0
Regional District General Services Requisition	\$1,557,765	\$1,655,988	\$1,867,335	\$1,990,398	\$2,068,857	\$2,171,813
Vancouver Island Regional Library	287,874	301,319	310,359	319,670	329,260	339,138
Total Requisition	\$1,845,639	\$1,957,307	\$2,177,694	\$2,310,068	\$2,398,117	\$2,510,951

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

ELECTORAL AREA C - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.138	0.144	0.153	0.159	0.164	0.170
Regional Growth Strategy	0.013	0.013	0.014	0.014	0.014	0.014
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.002	0.002	0.002	0.002	0.002
Southern Community Transit	0.012	0.003	0.003	0.004	0.004	0.004
Solid Waste Management	0.020	0.023	0.027	0.032	0.038	0.045
Animal Control Area A, B & C	0.011	0.013	0.013	0.014	0.014	0.015
Noise Control	0.012	0.013	0.014	0.014	0.015	0.015
Regional Parks	0.059	0.067	0.081	0.082	0.080	0.084
Community Parks	0.248	0.302	0.357	0.376	0.384	0.392
Southern Community Recreation	0.162	0.172	0.177	0.181	0.187	0.188
Port Theatre/Cultural Centre Contribution	0.019	0.019	0.019	0.019	0.019	0.018
Liquid Waste Management Planning	0.002	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.015	0.017	0.018	0.019	0.019	0.020
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
Feasibility Studies	0.009	0.009	0.009	0.005	0.000	0.000
Regional District General Services Rate	0.849	0.937	1.056	1.115	1.142	1.185
Vancouver Island Regional Library	0.131	0.141	0.144	0.147	0.149	0.152
General Services Tax Rate	0.980	1.078	1.200	1.262	1.291	1.337
General Services Cost per \$100,000	\$97.98	\$107.82	\$120.03	\$126.18	\$129.14	\$133.67
Change in General Services Cost per \$100,000	\$15.27	\$9.84	\$12.22	\$6.15	\$2.96	\$4.53
Regional Parcel Taxes	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,054,093	\$1,032,857	\$1,032,857	\$1,032,857	\$1,032,857	\$1,032,857
Property tax based on Average Residential Value	\$1,049	\$1,130	\$1,256	\$1,319	\$1,350	\$1,397

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area E

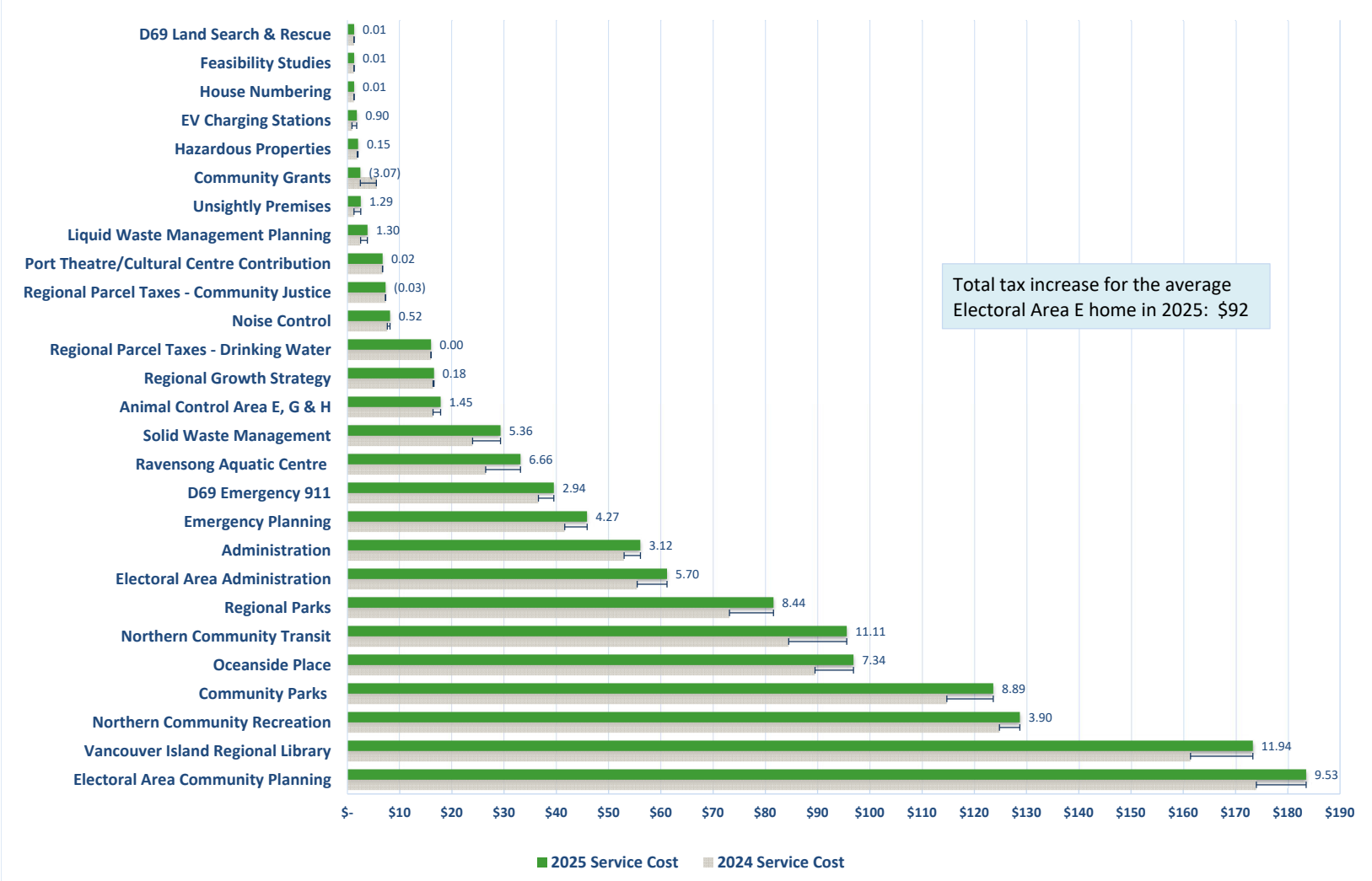
Nanoose Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2025 Total Cost for the average Electoral Area E home (\$1,274,458) = \$1,237



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA E

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	197,913	209,259	622
Community Grants	20,558	9,139	
Electoral Areas Administration	205,002	227,786	
D69 Community Justice	25,511	25,416	
Electoral Area Community Planning	620,281	654,391	
Regional Growth Strategy	58,844	60,640	
House Numbering	3,960	4,122	
Hazardous Properties	7,046	7,480	
Unightly Premises	6,992	7,386	
Northern Community Transit	315,488	354,978	11,457
Solid Waste Management	89,444	106,937	5,180
Animal Control Area E, G & H	61,710	64,340	
Regional Parks	271,560	303,832	54,282
Community Parks	425,515	459,846	
Northern Community Recreation	464,390	475,269	4,028
Oceanside Place	333,646	358,016	
Ravensong Aquatic Centre	100,217	124,154	14,400
Port Theatre/Cultural Centre Contribution	24,961	24,962	
Liquid Waste Management Planning	11,244	12,210	
Drinking Water/Watershed Protection	55,760	55,808	
D68 Search & Rescue	0	1,223	
D69 Land Search & Rescue	4,096	4,113	
D69 Emergency 911	136,599	144,053	7,454
Emergency Planning	155,831	172,050	
EV Charging Stations	3,343	6,745	
Noise Control	28,343	30,179	
Feasibility Studies	5,000	5,000	
Regional District General Services Requisition	\$3,633,254	\$3,909,334	\$97,423
Vancouver Island Regional Library	600,754	641,234	40,480
Total Requisition	\$4,234,008	\$4,550,568	\$137,903

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA E

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.004	0.002	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.144	
Regional Growth Strategy	0.013	0.013	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.002	
Northern Community Transit	0.067	0.075	0.002
Solid Waste Management	0.019	0.023	0.001
Animal Control Area E, G & H	0.013	0.014	
Noise Control	0.006	0.006	
Regional Parks	0.058	0.064	0.011
Community Parks	0.091	0.097	
Northern Community Recreation	0.099	0.101	0.001
Oceanside Place	0.071	0.076	
Ravensong Aquatic Centre	0.021	0.026	0.003
Port Theatre/Cultural Centre Contribution	0.005	0.005	
Liquid Waste Management Planning	0.002	0.003	
D68 Search & Rescue	0.000	0.000	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Emergency Planning	0.033	0.036	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.001	0.001	
Regional District General Services Rate	0.762	0.817	0.020
Vancouver Island Regional Library	0.128	0.136	0.008
General Services Tax Rate	0.890	0.953	0.028
General Services Cost per \$100,000	\$89.00	\$95.26	\$2.80
Change in General Services Cost per \$100,000	\$14.77	\$6.26	
Regional Parcel Taxes	\$23.32	\$23.29	(\$0.03)
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	
Average Residential Value *	\$1,260,809	\$1,274,458	\$13,648
Property tax based on Average Residential Value	\$1,145	\$1,237	\$92

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA E - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	197,913	209,259	304,962	405,804	440,098	499,092
Community Grants	20,558	9,139	12,154	12,154	12,154	12,154
Electoral Areas Administration	205,002	227,786	250,446	269,362	282,465	295,850
D69 Community Justice	25,511	25,416	25,426	25,408	25,392	25,375
Electoral Area Community Planning	620,281	654,391	704,480	736,122	768,913	804,950
Regional Growth Strategy	58,844	60,640	63,361	65,222	66,863	68,545
House Numbering	3,960	4,122	4,028	4,028	4,028	4,028
Hazardous Properties	7,046	7,480	7,940	8,218	8,505	8,803
Unightly Premises	6,992	7,386	7,676	7,945	8,223	8,510
Northern Community Transit	315,488	354,978	424,199	506,917	600,906	706,787
Solid Waste Management	89,444	106,937	122,977	147,572	177,087	212,504
Animal Control Area E, G & H	61,710	64,340	67,630	69,790	72,016	74,307
Regional Parks	271,560	303,832	371,624	383,629	378,629	400,671
Community Parks	425,515	459,846	528,758	560,563	591,680	609,430
Northern Community Recreation	464,390	475,269	491,380	508,039	525,266	543,078
Oceanside Place	333,646	358,016	393,817	462,838	476,724	491,025
Ravensong Aquatic Centre	100,217	124,154	207,338	238,438	276,589	284,886
Port Theatre/Cultural Centre Contribution	24,961	24,962	24,961	24,961	24,961	24,961
Liquid Waste Management Planning	11,244	12,210	13,309	14,507	15,523	15,988
Drinking Water/Watershed Protection	55,760	55,808	55,936	56,064	56,192	56,320
D68 Search & Rescue	0	1,223	1,234	1,234	1,234	1,234
D69 Land Search & Rescue	4,096	4,113	4,116	4,118	4,121	4,123
D69 Emergency 911	136,599	144,053	148,780	153,505	158,110	162,854
Emergency Planning	155,831	172,050	193,433	201,159	207,914	214,894
EV Charging Stations	3,343	6,745	6,947	7,156	7,371	7,592
Noise Control	28,343	30,179	31,680	32,789	33,936	35,124
Feasibility Studies	5,000	5,000	5,000	5,000	5,000	5,000
Regional District General Services Requisition	\$3,633,254	\$3,909,334	\$4,473,592	\$4,912,542	\$5,229,900	\$5,578,085
Vancouver Island Regional Library	600,754	641,234	660,470	680,285	700,692	721,714
Total Requisition	\$4,234,008	\$4,550,568	\$5,134,062	\$5,592,827	\$5,930,592	\$6,299,799

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

ELECTORAL AREA E - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.004	0.002	0.003	0.003	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Electoral Area Community Planning	0.138	0.144	0.153	0.159	0.164	0.170
Regional Growth Strategy	0.013	0.013	0.013	0.014	0.014	0.014
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.067	0.075	0.089	0.105	0.123	0.143
Solid Waste Management	0.019	0.023	0.026	0.031	0.036	0.043
Animal Control Area E, G & H	0.013	0.014	0.014	0.014	0.015	0.015
Noise Control	0.006	0.006	0.007	0.007	0.007	0.007
Regional Parks	0.058	0.064	0.078	0.079	0.078	0.081
Community Parks	0.091	0.097	0.111	0.116	0.121	0.124
Northern Community Recreation	0.099	0.101	0.103	0.105	0.108	0.110
Oceanside Place	0.071	0.076	0.082	0.096	0.098	0.100
Ravensong Aquatic Centre	0.021	0.026	0.043	0.049	0.057	0.058
Port Theatre/Cultural Centre Contribution	0.005	0.005	0.005	0.005	0.005	0.005
Liquid Waste Management Planning	0.002	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.000	0.000	0.000	0.000	0.000	0.000
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.029	0.031	0.031	0.032	0.032	0.033
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
EV Charging Stations	0.001	0.001	0.001	0.001	0.002	0.002
Feasibility Studies	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.762	0.817	0.925	1.007	1.063	1.122
Vancouver Island Regional Library	0.128	0.136	0.138	0.141	0.144	0.146
General Services Tax Rate	0.890	0.953	1.063	1.148	1.207	1.268
General Services Cost per \$100,000	\$89.00	\$95.26	\$106.31	\$114.82	\$120.73	\$126.84
Change in General Services Cost per \$100,000	\$14.77	\$6.26	\$11.05	\$8.51	\$5.91	\$6.12
Regional Parcel Taxes	\$23.32	\$23.29	\$23.29	\$23.29	\$23.29	\$23.29
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,260,809	\$1,274,458	\$1,274,458	\$1,274,458	\$1,274,458	\$1,274,458
Property tax based on Average Residential Value	\$1,145	\$1,237	\$1,378	\$1,487	\$1,562	\$1,640

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area F

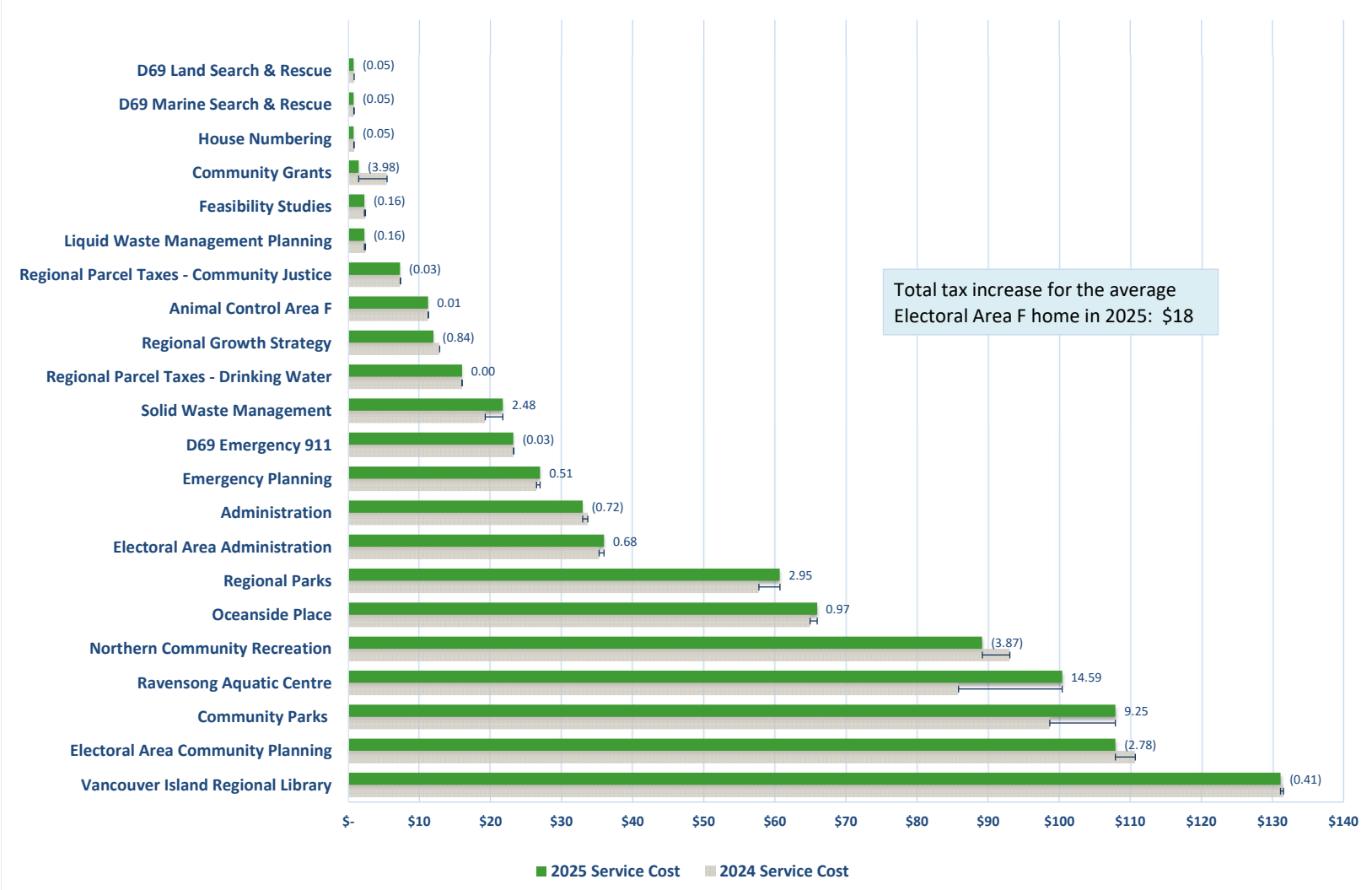
Coombs, Hilliers, Errington, Whiskey Creek, Meadowood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2025 Total Cost for the average Electoral Area F home (\$749,286) = \$859



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA F

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	146,759	151,907	452
Community Grants	23,519	6,635	
Electoral Areas Administration	152,016	165,356	
D69 Community Justice	22,246	22,282	
Electoral Area Community Planning	477,874	493,870	
Regional Growth Strategy	54,440	55,576	
House Numbering	2,937	2,993	
Solid Waste Management	82,808	98,060	4,750
Animal Control Area F	48,049	50,581	
Regional Parks	251,413	278,610	49,775
Community Parks	427,559	495,000	93,637
Northern Community Recreation	403,938	408,605	5,370
Oceanside Place	282,388	299,950	
Ravensong Aquatic Centre	371,917	460,751	53,440
Liquid Waste Management Planning	10,410	11,197	
Drinking Water/Watershed Protection	48,624	48,928	
D69 Marine Search & Rescue	2,853	2,756	
D69 Land Search & Rescue	4,974	4,996	
D69 Emergency 911	101,293	104,572	3,279
Emergency Planning	115,554	124,895	
Feasibility Studies	10,000	10,000	
Regional District General Services Requisition	\$3,041,571	\$3,297,520	\$210,703
Vancouver Island Regional Library	569,094	600,801	31,707
Total Requisition	\$3,610,665	\$3,898,321	\$242,410

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA F

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.007	0.002	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.144	
Regional Growth Strategy	0.016	0.016	
House Numbering	0.001	0.001	
Solid Waste Management	0.024	0.029	0.001
Animal Control Area F	0.014	0.015	
Regional Parks	0.072	0.081	0.015
Community Parks	0.123	0.144	0.027
Northern Community Recreation	0.116	0.119	0.002
Oceanside Place	0.081	0.088	
Ravensong Aquatic Centre	0.107	0.134	0.016
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Emergency Planning	0.033	0.036	
Feasibility Studies	0.003	0.003	
Regional District General Services Rate	0.855	0.940	0.063
Vancouver Island Regional Library	0.164	0.175	0.011
General Services Tax Rate	1.019	1.115	0.074
General Services Cost per \$100,000	\$101.88	\$111.49	\$7.40
Change in General Services Cost per \$100,000	\$4.47	\$9.62	
Regional Parcel Taxes	\$23.32	\$23.29	(\$0.03)
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	
Average Residential Value *	\$802,034	\$749,286	(\$52,748)
Property tax based on Average Residential Value	\$840	\$859	\$18

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA F - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	146,759	151,907	221,380	294,584	319,479	362,304
Community Grants	23,519	6,635	8,823	8,823	8,823	8,823
Electoral Areas Administration	152,016	165,356	181,806	195,537	205,049	214,765
D69 Community Justice	22,246	22,282	22,298	22,289	22,282	22,275
Electoral Area Community Planning	477,874	493,870	531,670	555,551	580,298	607,495
Regional Growth Strategy	54,440	55,576	58,069	59,774	61,279	62,821
House Numbering	2,937	2,993	2,924	2,924	2,924	2,924
Solid Waste Management	82,808	98,060	112,768	135,322	162,387	194,864
Animal Control Area F	48,049	50,581	52,351	54,184	56,080	58,043
Regional Parks	251,413	278,610	340,776	351,783	347,199	367,410
Community Parks	427,559	495,000	644,621	729,180	751,055	773,587
Northern Community Recreation	403,938	408,605	422,208	436,267	450,795	465,810
Oceanside Place	282,388	299,950	329,945	387,772	399,406	411,387
Ravensong Aquatic Centre	371,917	460,751	769,454	884,872	1,026,451	1,057,245
Liquid Waste Management Planning	10,410	11,197	12,205	13,303	14,234	14,661
Drinking Water/Watershed Protection	48,624	48,928	49,056	49,184	49,312	49,440
D69 Marine Search & Rescue	2,853	2,756	2,758	2,759	2,761	2,763
D69 Land Search & Rescue	4,974	4,996	4,999	5,002	5,005	5,008
D69 Emergency 911	101,293	104,572	108,004	111,433	114,776	118,220
Emergency Planning	115,554	124,895	140,418	146,027	150,930	155,997
Feasibility Studies	10,000	10,000	10,000	0	0	0
Regional District General Services Requisition	\$3,041,571	\$3,297,520	\$4,026,533	\$4,446,570	\$4,730,525	\$4,955,842
Vancouver Island Regional Library	569,094	600,801	618,825	637,390	656,512	676,207
Total Requisition	\$3,610,665	\$3,898,321	\$4,645,358	\$5,083,960	\$5,387,037	\$5,632,049

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

ELECTORAL AREA F - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.007	0.002	0.003	0.003	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Electoral Area Community Planning	0.138	0.144	0.153	0.159	0.164	0.170
Regional Growth Strategy	0.016	0.016	0.017	0.017	0.017	0.018
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.024	0.029	0.033	0.039	0.046	0.054
Animal Control Area F	0.014	0.015	0.015	0.015	0.016	0.016
Regional Parks	0.072	0.081	0.098	0.100	0.098	0.103
Community Parks	0.123	0.144	0.186	0.208	0.212	0.216
Northern Community Recreation	0.116	0.119	0.122	0.124	0.127	0.130
Oceanside Place	0.081	0.088	0.095	0.111	0.113	0.115
Ravensong Aquatic Centre	0.107	0.134	0.222	0.253	0.290	0.295
Liquid Waste Management Planning	0.003	0.003	0.004	0.004	0.004	0.004
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.029	0.031	0.031	0.032	0.032	0.033
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
Feasibility Studies	0.003	0.003	0.003	0.000	0.000	0.000
Regional District General Services Rate	0.855	0.940	1.141	1.250	1.315	1.364
Vancouver Island Regional Library	0.164	0.175	0.179	0.182	0.185	0.189
General Services Tax Rate	1.019	1.115	1.320	1.432	1.500	1.553
General Services Cost per \$100,000	\$101.88	\$111.49	\$132.04	\$143.15	\$150.05	\$155.35
Change in General Services Cost per \$100,000	\$4.47	\$9.62	\$20.55	\$11.11	\$6.90	\$5.30
Regional Parcel Taxes	\$23.32	\$23.29	\$23.29	\$23.29	\$23.29	\$23.29
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$802,034	\$749,286	\$749,286	\$749,286	\$749,286	\$749,286
Property tax based on Average Residential Value	\$840	\$859	\$1,013	\$1,096	\$1,148	\$1,187

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area G

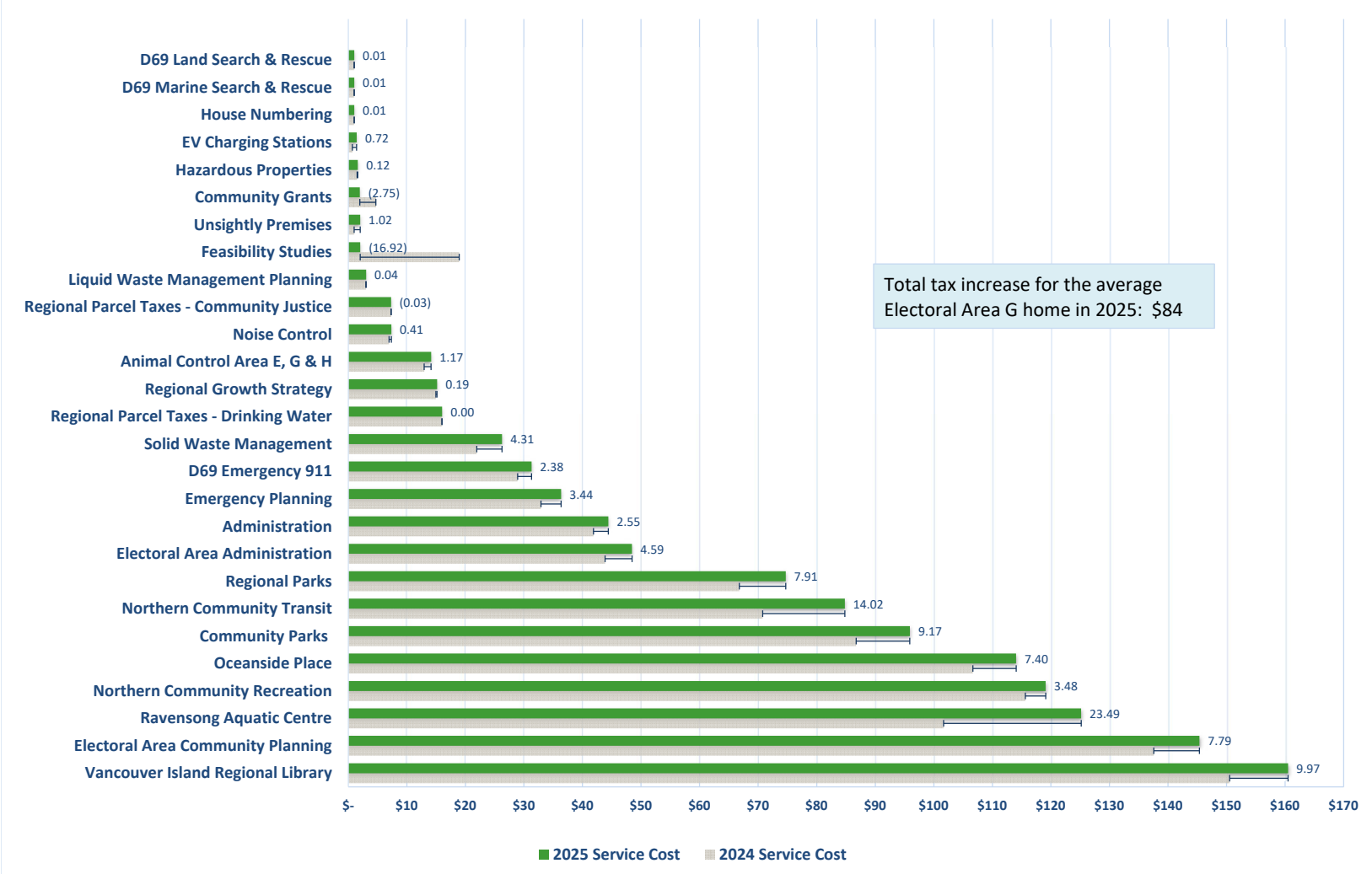
River's Edge, French Creek, San Pareil, Little Qualicum, Dashwood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2025 Total Cost for the average Electoral Area G home (\$1,009,500) = \$1,181



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA G

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	168,445	180,052	535
Community Grants	18,793	7,864	
Electoral Areas Administration	174,479	195,993	
D69 Community Justice	28,058	28,075	
Electoral Area Community Planning	548,488	585,374	
Regional Growth Strategy	58,023	60,177	
House Numbering	3,371	3,547	
Hazardous Properties	5,997	6,436	
Unightly Premises	5,951	6,355	
Northern Community Transit	282,290	342,774	11,063
Solid Waste Management	88,239	106,156	5,142
Animal Control Area E, G & H	52,522	55,360	
Regional Parks	267,901	301,615	53,885
Community Parks	345,256	386,488	
Northern Community Recreation	462,521	477,925	6,120
Oceanside Place	424,907	458,898	
Ravensong Aquatic Centre	405,323	502,135	58,240
Liquid Waste Management Planning	11,092	12,121	
Drinking Water/Watershed Protection	61,328	61,648	
D69 Marine Search & Rescue	3,275	3,267	
D69 Land Search & Rescue	4,910	4,931	
D69 Emergency 911	116,260	123,947	7,687
Emergency Planning	132,629	148,036	
EV Charging Stations	2,845	5,804	
Noise Control	27,769	29,585	
Feasibility Studies	75,368	10,000	
Regional District General Services Requisition	\$3,776,040	\$4,104,563	\$142,672
Vancouver Island Regional Library	602,148	645,415	43,267
Total Requisition	\$4,378,188	\$4,749,978	\$185,939

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA G

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.005	0.002	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.144	
Regional Growth Strategy	0.015	0.015	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.002	
Northern Community Transit	0.071	0.084	0.003
Solid Waste Management	0.022	0.026	0.001
Animal Control Area E, G & H	0.013	0.014	
Noise Control	0.007	0.007	
Regional Parks	0.067	0.074	0.013
Community Parks	0.087	0.095	
Northern Community Recreation	0.116	0.118	0.001
Oceanside Place	0.107	0.113	
Ravensong Aquatic Centre	0.102	0.124	0.014
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Emergency Planning	0.033	0.036	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.019	0.002	
Regional District General Services Rate	0.926	0.988	0.034
Vancouver Island Regional Library	0.151	0.159	0.008
General Services Tax Rate	1.077	1.147	0.042
General Services Cost per \$100,000	\$107.69	\$114.72	\$4.20
Change in General Services Cost per \$100,000	\$8.65	\$7.03	
Regional Parcel Taxes	\$23.32	\$23.29	(\$0.03)
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	
Average Residential Value *	\$996,940	\$1,009,500	\$12,559
Property tax based on Average Residential Value	\$1,097	\$1,181	\$84

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA G - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	168,445	180,052	262,398	349,164	378,672	429,432
Community Grants	18,793	7,864	10,457	10,457	10,457	10,457
Electoral Areas Administration	174,479	195,993	215,491	231,766	243,040	254,557
D69 Community Justice	28,058	28,075	28,109	28,112	28,116	28,121
Electoral Area Community Planning	548,488	585,374	630,178	658,484	687,816	720,052
Regional Growth Strategy	58,023	60,177	62,876	64,723	66,351	68,021
House Numbering	3,371	3,547	3,466	3,466	3,466	3,466
Hazardous Properties	5,997	6,436	6,832	7,071	7,318	7,574
Unightly Premises	5,951	6,355	6,605	6,836	7,075	7,323
Northern Community Transit	282,290	342,774	409,614	489,489	580,248	682,488
Solid Waste Management	88,239	106,156	122,079	146,496	175,794	210,954
Animal Control Area E, G & H	52,522	55,360	58,191	60,049	61,964	63,936
Regional Parks	267,901	301,615	368,912	380,830	375,867	397,748
Community Parks	345,256	386,488	451,357	468,256	483,494	499,231
Northern Community Recreation	462,521	477,925	493,857	510,323	527,341	544,929
Oceanside Place	424,907	458,898	504,788	593,258	611,055	629,387
Ravensong Aquatic Centre	405,323	502,135	838,566	964,351	1,118,647	1,152,207
Liquid Waste Management Planning	11,092	12,121	13,212	14,401	15,409	15,872
Drinking Water/Watershed Protection	61,328	61,648	61,840	62,032	62,224	62,416
D69 Marine Search & Rescue	3,275	3,267	3,269	3,271	3,273	3,275
D69 Land Search & Rescue	4,910	4,931	4,933	4,937	4,940	4,943
D69 Emergency 911	116,260	123,947	128,015	132,080	136,042	140,124
Emergency Planning	132,629	148,036	166,435	173,083	178,895	184,900
EV Charging Stations	2,845	5,804	5,978	6,157	6,342	6,532
Noise Control	27,769	29,585	31,065	32,152	33,278	34,442
Feasibility Studies	75,368	10,000	10,000	10,000	10,000	10,000
Regional District General Services Requisition	\$3,776,040	\$4,104,563	\$4,898,523	\$5,411,244	\$5,817,124	\$6,172,387
Vancouver Island Regional Library	602,148	645,415	664,776	684,720	705,261	726,419
Total Requisition	\$4,378,188	\$4,749,978	\$5,563,299	\$6,095,964	\$6,522,385	\$6,898,806

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

ELECTORAL AREA G - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.003	0.002	0.003	0.003	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Electoral Area Community Planning	0.138	0.144	0.153	0.159	0.164	0.170
Regional Growth Strategy	0.015	0.015	0.015	0.016	0.016	0.016
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.071	0.084	0.100	0.118	0.138	0.161
Solid Waste Management	0.022	0.026	0.030	0.035	0.042	0.050
Animal Control Area E, G & H	0.013	0.014	0.014	0.014	0.015	0.015
Noise Control	0.007	0.007	0.008	0.008	0.008	0.008
Regional Parks	0.067	0.074	0.090	0.092	0.090	0.094
Community Parks	0.087	0.095	0.110	0.113	0.115	0.118
Northern Community Recreation	0.116	0.118	0.120	0.123	0.126	0.128
Oceanside Place	0.107	0.113	0.123	0.143	0.146	0.148
Ravensong Aquatic Centre	0.102	0.124	0.204	0.232	0.266	0.271
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.029	0.031	0.031	0.032	0.032	0.033
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
EV Charging Stations	0.001	0.001	0.001	0.001	0.002	0.002
Feasibility Studies	0.019	0.002	0.002	0.002	0.002	0.002
Regional District General Services Rate	0.925	0.988	1.170	1.282	1.367	1.435
Vancouver Island Regional Library	0.151	0.159	0.162	0.165	0.168	0.171
General Services Tax Rate	1.075	1.147	1.332	1.447	1.535	1.606
General Services Cost per \$100,000	\$107.49	\$114.72	\$133.22	\$144.74	\$153.45	\$160.58
Change in General Services Cost per \$100,000	\$8.65	\$7.23	\$18.50	\$11.51	\$8.72	\$7.13
Regional Parcel Taxes	\$23.32	\$23.29	\$23.29	\$23.29	\$23.29	\$23.29
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$996,940	\$1,009,500	\$1,009,500	\$1,009,500	\$1,009,500	\$1,009,500
Property tax based on Average Residential Value	\$1,095	\$1,181	\$1,368	\$1,484	\$1,572	\$1,644

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area H

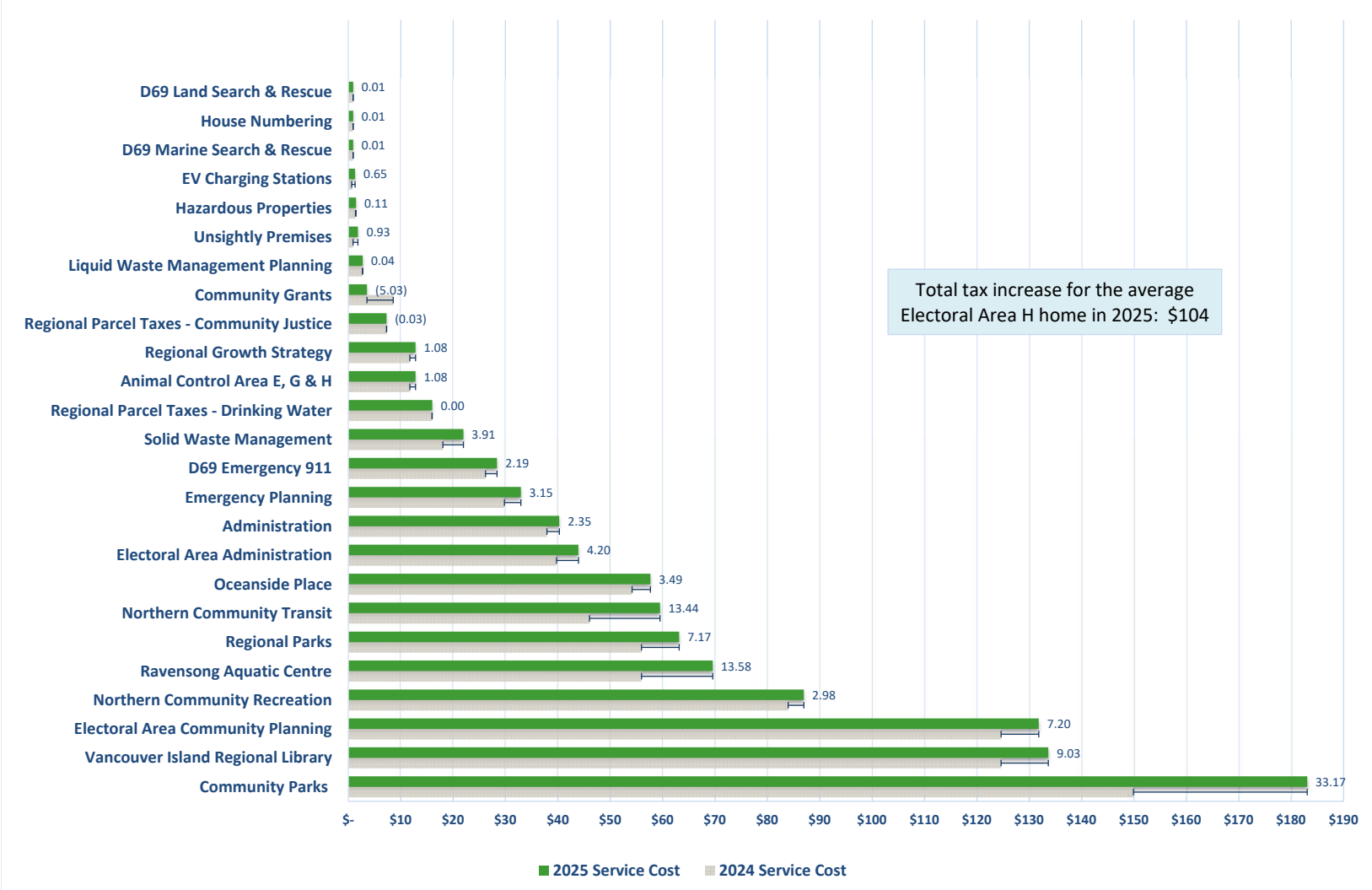
Bowser, Qualicum Bay, Deep Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2025 Total Cost for the average Electoral Area H home (\$915,265) = \$1,015



For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA H

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	107,171	113,955	339
Community Grants	24,094	9,979	
Electoral Areas Administration	111,011	124,043	
D69 Community Justice	18,842	18,858	
Electoral Area Community Planning	348,972	370,482	
Regional Growth Strategy	33,987	35,145	
House Numbering	2,147	2,246	
Hazardous Properties	3,815	4,073	
Unightly Premises	3,785	4,022	
Northern Community Transit	129,493	166,806	5,384
Solid Waste Management	51,670	61,984	3,002
Animal Control Area E, G & H	33,416	35,038	
Regional Parks	156,870	176,117	31,465
Community Parks	421,159	514,996	10,000
Northern Community Recreation	236,758	243,192	1,593
Oceanside Place	151,007	162,479	
Ravensong Aquatic Centre	158,120	195,889	22,720
Liquid Waste Management Planning	6,496	7,080	
Drinking Water/Watershed Protection	41,184	41,408	
D69 Marine Search & Rescue	2,082	2,068	
D69 Land Search & Rescue	2,597	2,608	
D69 Emergency 911	73,970	78,447	4,477
Emergency Planning	84,383	93,692	
EV Charging Stations	1,811	3,673	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,204,840	\$2,468,280	\$78,980
Vancouver Island Regional Library	349,566	374,044	24,478
Total Requisition	\$2,554,406	\$2,842,324	\$103,458

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA H

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.044	
Community Grants	0.010	0.004	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.144	
Regional Growth Strategy	0.013	0.014	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.002	
Northern Community Transit	0.051	0.065	0.002
Solid Waste Management	0.020	0.024	0.001
Animal Control Area E, G & H	0.013	0.014	
Regional Parks	0.062	0.069	0.012
Community Parks	0.166	0.200	0.004
Northern Community Recreation	0.093	0.095	
Oceanside Place	0.060	0.063	
Ravensong Aquatic Centre	0.062	0.076	0.009
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Emergency Planning	0.033	0.036	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.845	0.938	0.030
Vancouver Island Regional Library	0.138	0.146	0.008
General Services Tax Rate	0.983	1.084	0.038
General Services Cost per \$100,000	\$98.27	\$108.39	\$3.80
Change in General Services Cost per \$100,000	\$7.66	\$10.12	
Regional Parcel Taxes	\$23.32	\$23.29	(\$0.03)
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	
Average Residential Value *	\$902,915	\$915,265	\$12,350
Property tax based on Average Residential Value	\$911	\$1,015	\$104

* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use.

For Local Service Area information, refer to the Local Service Area Tax Summary pages 32 & 33 of the Budget Binder

ELECTORAL AREA H - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	107,171	113,955	166,071	220,985	239,662	271,785
Community Grants	24,094	9,979	11,619	11,619	11,619	11,619
Electoral Areas Administration	111,011	124,043	136,383	146,685	153,819	161,109
D69 Community Justice	18,842	18,858	18,880	18,882	18,884	18,887
Electoral Area Community Planning	348,972	370,482	398,838	416,752	435,317	455,719
Regional Growth Strategy	33,987	35,145	36,723	37,800	38,751	39,724
House Numbering	2,147	2,246	3,242	3,853	4,483	5,132
Hazardous Properties	3,815	4,073	4,323	4,474	4,632	4,794
Unightly Premises	3,785	4,022	4,179	4,326	4,478	4,635
Northern Community Transit	129,493	166,806	199,333	238,203	282,369	332,123
Solid Waste Management	51,670	61,984	71,284	85,541	102,649	123,180
Animal Control Area E, G & H	33,416	35,038	36,829	38,006	39,217	40,465
Regional Parks	156,870	176,117	215,413	222,370	219,473	232,250
Community Parks	421,159	514,996	550,779	569,500	586,676	594,407
Northern Community Recreation	236,758	243,192	251,497	260,085	268,969	278,156
Oceanside Place	151,007	162,479	178,727	210,052	216,352	222,845
Ravensong Aquatic Centre	158,120	195,889	327,133	376,203	436,396	449,487
Liquid Waste Management Planning	6,496	7,080	7,716	8,409	8,998	9,270
Drinking Water/Watershed Protection	41,184	41,408	41,536	41,664	41,792	41,920
D69 Marine Search & Rescue	2,082	2,068	2,068	2,070	2,071	2,073
D69 Land Search & Rescue	2,597	2,608	2,610	2,612	2,613	2,616
D69 Emergency 911	73,970	78,447	81,019	83,593	86,101	88,683
Emergency Planning	84,383	93,692	105,336	109,543	113,222	117,023
EV Charging Stations	1,811	3,673	3,784	3,897	4,013	4,134
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$2,204,840	\$2,468,280	\$2,855,322	\$3,117,124	\$3,322,556	\$3,512,036
Vancouver Island Regional Library	349,566	374,044	385,266	396,822	408,728	420,989
Total Requisition	\$2,554,406	\$2,842,324	\$3,240,588	\$3,513,946	\$3,731,284	\$3,933,025

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

ELECTORAL AREA H - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.044	0.064	0.084	0.090	0.101
Community Grants	0.010	0.004	0.004	0.004	0.004	0.004
Electoral Area Administration	0.044	0.048	0.052	0.056	0.058	0.060
Electoral Area Community Planning	0.138	0.144	0.153	0.159	0.164	0.170
Regional Growth Strategy	0.013	0.014	0.014	0.014	0.015	0.015
House Numbering	0.001	0.001	0.001	0.001	0.002	0.002
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.051	0.065	0.077	0.091	0.106	0.124
Solid Waste Management	0.020	0.024	0.027	0.033	0.039	0.046
Animal Control Area E, G & H	0.013	0.014	0.014	0.014	0.015	0.015
Regional Parks	0.062	0.069	0.083	0.085	0.083	0.086
Community Parks	0.166	0.200	0.212	0.217	0.221	0.221
Northern Community Recreation	0.093	0.095	0.097	0.099	0.101	0.104
Oceanside Place	0.060	0.063	0.069	0.080	0.081	0.083
Ravensong Aquatic Centre	0.062	0.076	0.126	0.143	0.164	0.167
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.029	0.031	0.031	0.032	0.032	0.033
Emergency Planning	0.033	0.036	0.041	0.042	0.043	0.044
EV Charging Stations	0.001	0.001	0.001	0.001	0.002	0.002
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.845	0.938	1.075	1.164	1.229	1.286
Vancouver Island Regional Library	0.138	0.146	0.148	0.151	0.154	0.157
General Services Tax Rate	0.983	1.084	1.223	1.315	1.383	1.443
General Services Cost per \$100,000	\$98.27	\$108.39	\$122.32	\$131.51	\$138.31	\$144.31
Change in General Services Cost per \$100,000	\$7.66	\$10.12	\$13.93	\$9.20	\$6.80	\$6.01
Regional Parcel Taxes	\$23.32	\$23.29	\$23.29	\$23.29	\$23.29	\$23.29
Change in Regional Parcel Taxes	\$0.69	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00

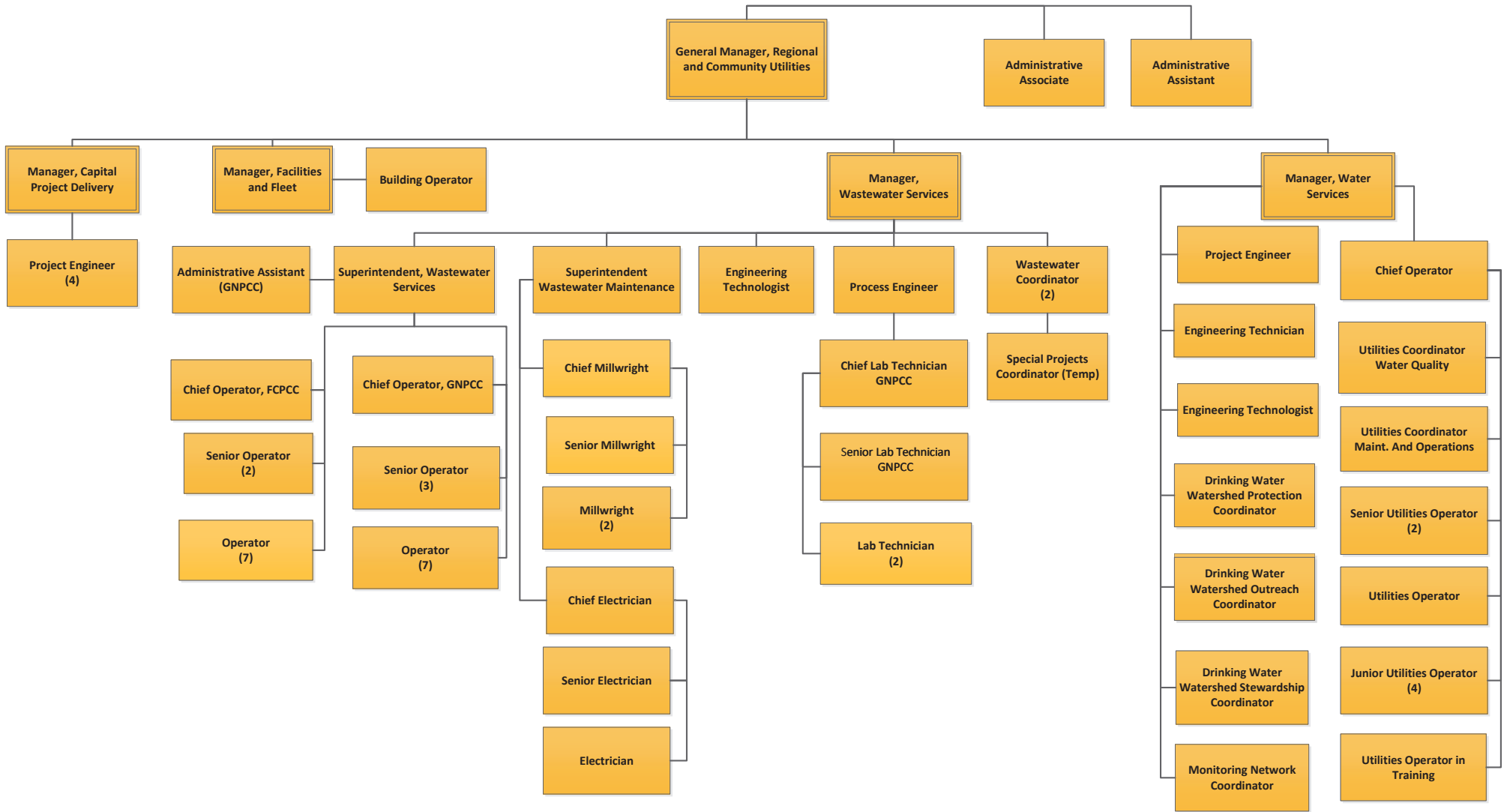
Average Residential Value*	\$902,915	\$915,265	\$915,265	\$915,265	\$915,265	\$915,265
Property tax based on Average Residential Value	\$911	\$1,015	\$1,143	\$1,227	\$1,289	\$1,344

*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

For Local Service Area information, refer to the Summary of Local Service Area Tax Requisition pages 32 & 33 of the Budget Binder

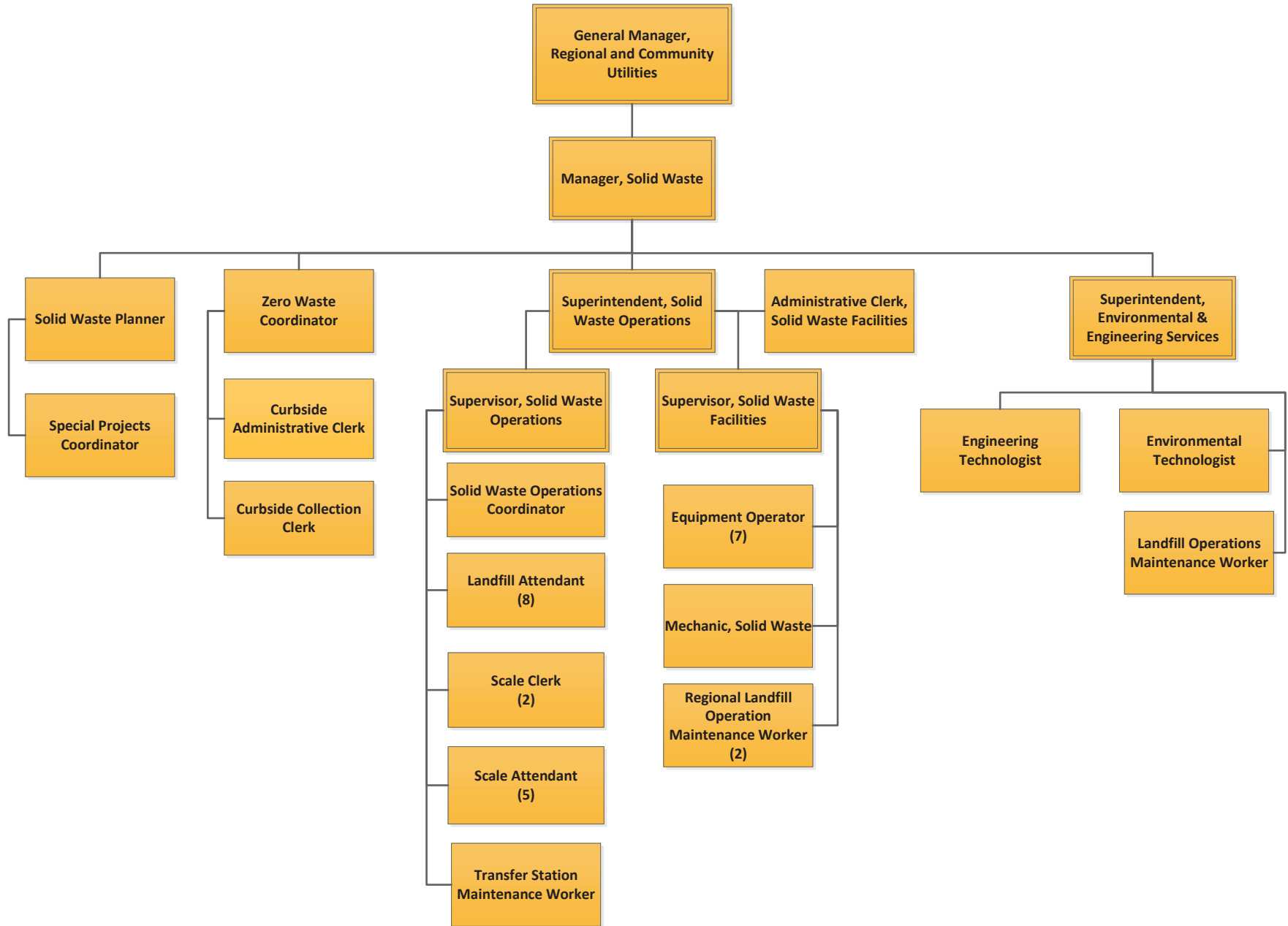
REGIONAL AND COMMUNITY UTILITIES

Updated to September 30, 2024



SOLID WASTE SERVICES

Updated to September 30, 2024



**REGIONAL & COMMUNITY UTILITIES
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		10.0%	13.8%	14.1%	10.8%	10.2%	
Property taxes	(22,946,556)	(25,479,499)	(28,992,179)	(33,618,209)	(37,545,163)	(41,830,683)	(167,465,733)
Parcel taxes	(7,145,230)	(7,623,978)	(8,680,747)	(9,371,113)	(10,089,626)	(10,660,426)	(46,425,890)
	(30,091,786)	(33,103,477)	(37,672,926)	(42,989,322)	(47,634,789)	(52,491,109)	(213,891,623)
Operations	(2,830,853)	(3,260,002)	(3,299,902)	(3,349,577)	(3,400,351)	(3,452,264)	(16,762,096)
Landfill tipping fees	(11,300,000)	(14,770,500)	(14,770,500)	(15,145,500)	(15,520,500)	(16,296,525)	(76,503,525)
Utility user fees	(7,599,971)	(8,872,866)	(9,416,284)	(9,993,119)	(10,605,483)	(11,255,632)	(50,143,384)
Operating grants	(824,886)	(91,498)	(552)	(569)	(586)	(603)	(93,808)
Grants in lieu of taxes	(205,307)	(205,307)	(205,307)	(205,307)	(205,307)	(205,307)	(1,026,535)
Interdepartmental recoveries	(889,007)	(696,696)	(704,398)	(712,514)	(717,951)	(717,951)	(3,549,510)
Miscellaneous	(2,793,476)	(4,823,819)	(7,650,410)	(9,262,776)	(6,272,799)	(5,879,876)	(33,889,680)
Total Operating Revenues	(56,535,286)	(65,824,165)	(73,720,279)	(81,658,684)	(84,357,766)	(90,299,267)	(395,860,161)
Operating Expenditures							
Administration	3,802,150	4,284,473	4,405,081	4,529,306	4,657,262	4,789,054	22,665,176
Professional fees	2,531,219	3,077,742	2,718,014	2,789,806	2,868,897	2,950,366	14,404,825
Building ops	2,997,534	3,110,607	3,180,741	3,251,052	3,374,292	3,458,306	16,374,998
Veh & Equip ops	3,523,296	4,335,289	4,333,780	4,450,223	4,562,729	4,707,613	22,389,634
Operating costs	18,867,214	22,699,208	21,060,031	22,010,370	22,978,229	23,859,033	112,606,871
Program costs	382,187	443,722	315,682	285,896	260,697	234,523	1,540,520
Wages & benefits	14,216,326	17,088,928	17,813,212	19,029,986	19,696,038	20,385,396	94,013,560
Transfer to other gov/org	726,000	8,724					8,724
Contributions to reserve funds	9,291,774	13,558,747	7,151,731	8,035,772	5,642,704	6,756,190	41,145,144
Debt interest	1,732,933	1,801,938	1,772,056	1,771,335	1,736,400	1,736,400	8,818,129
Total Operating Expenditures	58,070,633	70,409,378	62,750,328	66,153,746	65,777,248	68,876,881	333,967,581
Operating (surplus)/deficit	1,535,347	4,585,213	(10,969,951)	(15,504,938)	(18,580,518)	(21,422,386)	(61,892,580)
Capital Asset Expenditures							
Capital expenditures	118,608,287	130,472,647	94,412,873	52,316,348	25,203,798	27,483,428	329,889,094
Transfer from reserves	(87,668,333)	(46,120,431)	(21,776,854)	(11,665,256)	(10,523,525)	(5,667,663)	(95,753,729)
Grants and other	(11,887,107)	(8,450,723)	(7,801,632)	(714,084)			(16,966,439)
New borrowing	(12,043,253)	(71,804,140)	(63,009,753)	(38,369,079)	(12,817,105)	(18,149,409)	(204,149,486)
Net Capital Assets funded from Operations	7,009,594	4,097,353	1,824,634	1,567,929	1,863,168	3,666,356	13,019,440
Capital Financing Charges							
Existing debt (principal)	2,605,026	2,591,434	2,591,433	2,588,800	2,555,162	2,515,162	12,841,991
New debt (principal & interest)	117,183	718,042	6,553,884	11,348,209	14,162,188	15,240,868	48,023,191
Total Capital Financing Charges	2,722,209	3,309,476	9,145,317	13,937,009	16,717,350	17,756,030	60,865,182
Net (surplus)/deficit for the year	11,267,150	11,992,042					11,992,042
Add: Transfer from appropriated surplus	(5,391,677)	(4,262,625)					(4,262,625)
Add: Prior year (surplus) / deficit	(5,875,473)	(7,729,417)					(7,729,417)
(Surplus) applied to future years							

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(239,049)	9.0%	(260,563)	9.0%	(284,014)	9.0%	(303,895)	7.0%	(313,012)	3.0%
2871 WASTEWATER - SOUTHERN COMMUNITY	(13,491,416)	10.0%	(14,975,472)	11.0%	(16,772,528)	12.0%	(18,952,957)	13.0%	(21,416,841)	13.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(8,236,879)	12.0%	(9,884,255)	20.0%	(12,157,633)	23.0%	(13,251,820)	9.0%	(14,311,966)	8.0%
2877 WASTEWATER - DUKE POINT	(436,829)	9.0%	(476,144)	9.0%	(518,996)	9.0%	(565,706)	9.0%	(616,620)	9.0%
	(\$22,404,173)		(\$25,596,434)		(\$29,733,171)		(\$33,074,378)		(\$36,658,439)	
Water Supply										
2034 WATER - SURFSIDE	(30,805)	60.1%	(31,729)	3.0%	(33,870)	6.7%	(34,510)	1.9%	(35,173)	1.9%
2038 WATER - FRENCH CREEK	(150,978)	5.0%	(158,527)	5.0%	(174,380)	10.0%	(183,099)	5.0%	(192,253)	5.0%
2039 WATER - WHISKEY CREEK	(177,993)	3.0%	(186,822)	5.0%	(192,426)	3.0%	(202,052)	5.0%	(208,113)	3.0%
2042 WATER - DECOURCY	(14,188)	3.0%	(14,614)	3.0%	(15,052)	3.0%	(15,504)	3.0%	(15,969)	3.0%
2043 WATER - SAN PAREIL	(196,242)	0.6%	(198,204)	1.0%	(200,186)	1.0%	(202,188)	1.0%	(204,210)	1.0%
2044 WATER - DRIFTWOOD		(100.0%)								
2045 WATER - RIVER'S EDGE	(103,419)	55.0%	(274,060)	165.0%	(282,282)	3.0%	(290,751)	3.0%	(299,473)	3.0%
2046 WATER - MELROSE TERRACE	(42,290)	3.0%	(43,559)	3.0%	(44,212)	1.5%	(44,875)	1.5%	(45,548)	1.5%
2047 WATER - NANOOSE PENINSULA	(1,845,048)	9.0%	(1,988,003)	7.7%	(2,049,443)	3.1%	(2,193,821)	7.0%	(2,281,574)	4.0%
2048 BULK WATER - NANOOSE BAY	(1,152,120)	(11.1%)	(1,348,562)	17.1%	(1,375,534)	2.0%	(1,403,044)	2.0%	(1,431,105)	2.0%
2049 BULK WATER - FRENCH CREEK	(4,606)		(4,606)		(4,606)		(4,606)		(4,606)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(101,744)	36.3%	(91,778)	(9.8%)	(91,778)		(91,778)		(91,768)	
2051 WATER - WESTURNE HEIGHTS	(29,827)	2.0%	(30,424)	2.0%	(31,032)	2.0%	(31,653)	2.0%	(32,286)	2.0%
4500 DRINKING WATER/WATERSHED PROTECTION	(1,160,608)	0.5%	(1,164,448)	0.3%	(1,168,288)	0.3%	(1,172,128)	0.3%	(1,175,968)	0.3%
	(\$5,009,868)		(\$5,535,336)		(\$5,663,089)		(\$5,870,009)		(\$6,018,046)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(16,488)	3.0%	(16,983)	3.0%	(17,492)	3.0%	(18,017)	3.0%	(18,557)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(30,407)	11.7%	(28,878)	(5.0%)	(29,744)	3.0%	(30,637)	3.0%	(31,556)	3.0%
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(68,423)	3.0%	(70,476)	3.0%	(72,590)	3.0%	(74,768)	3.0%	(77,011)	3.0%
2056 STREETLIGHTING - RIVER'S EDGE	(7,774)	(3.5%)	(8,007)	3.0%	(8,247)	3.0%	(8,495)	3.0%	(8,750)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(2,603)	(16.5%)	(3,031)	16.4%	(3,122)	3.0%	(3,216)	3.0%	(3,312)	3.0%
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(3,179)	(22.8%)	(4,078)	28.3%	(4,200)	3.0%	(4,326)	3.0%	(4,456)	3.0%
	(\$128,874)		(\$131,453)		(\$135,395)		(\$139,459)		(\$143,642)	
Sewer Collection										
2090 STORMWATER - RIVER'S EDGE	(6,313)	3.0%	(6,502)	3.0%	(6,697)	3.0%	(6,898)	3.0%	(7,105)	3.0%
2091 STORMWATER - CEDAR ESTATES	(4,663)	3.0%	(4,803)	3.0%	(4,947)	3.0%	(5,095)	3.0%	(5,248)	3.0%
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(1,353,037)	15.0%	(1,528,932)	13.0%	(1,727,693)	13.0%	(1,952,293)	13.0%	(2,167,045)	11.0%
7550 SEWER - FRENCH CREEK COLLECTION	(1,433,957)	11.7%	(1,724,639)	20.3%	(2,026,799)	17.5%	(2,305,672)	13.8%	(2,494,575)	8.2%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(68,432)	2.0%	(71,511)	4.5%	(74,729)	4.5%	(78,092)	4.5%	(83,427)	6.8%
7554 SEWER - PACIFIC SHORES	(100,666)	6.2%	(117,323)	16.5%	(134,442)	14.6%	(150,152)	11.7%	(161,127)	7.3%
7555 SEWER - SURFSIDE	(39,740)	15.3%	(43,205)	8.7%	(48,959)	13.3%	(54,267)	10.8%	(57,995)	6.9%
7557 SEWER - BARCLAY CR	(259,642)	3.0%	(302,594)	16.5%	(339,236)	12.1%	(323,962)	(4.5%)	(323,962)	
7558 SEWER - CEDAR COLLECTION	(59,483)	3.0%	(61,267)	3.0%	(63,106)	3.0%	(64,999)	3.0%	(66,949)	3.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(8,611)	39.7%	(8,175)	(5.1%)	(8,175)		(8,175)		(8,175)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,836)	14.5%	(4,727)	(2.3%)	(4,727)		(4,727)		(4,727)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(73,303)	39.7%	(69,595)	(5.1%)	(69,595)		(69,595)		(69,595)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(4,844)	39.8%	(4,598)	(5.1%)	(4,598)		(4,598)		(4,598)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(14,149)	21.7%	(16,669)	17.8%	(16,669)		(16,669)		(16,669)	
7569 SEWER - REID RD DEBT	(3,660)		(3,660)		(3,660)		(3,660)		(3,660)	
7570 SEWER - HAWTHORNE RISE DEBT	(11,686)	16.4%	(13,332)	14.1%	(13,332)		(13,332)		(13,332)	
	(\$3,447,022)		(\$3,981,532)		(\$4,547,364)		(\$5,062,186)		(\$5,488,189)	
EV Charging Station										
0212 EV CHARGING STATION	(20,000)	100.0%	(20,600)	3.0%	(21,218)	3.0%	(21,855)	3.0%	(22,510)	3.0%
	(\$20,000)		(\$20,600)		(\$21,218)		(\$21,855)		(\$22,510)	



**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(2,093,540)	20.0%	(2,407,571)	15.0%	(2,889,085)	20.0%	(3,466,902)	20.0%	(4,160,283)	20.0%
	(\$2,093,540)		(\$2,407,571)		(\$2,889,085)		(\$3,466,902)		(\$4,160,283)	
Total REGIONAL & COMMUNITY UTILITIES	(33,103,477)	10.0%	(37,672,926)	13.8%	(42,989,322)	14.1%	(47,634,789)	10.8%	(52,491,109)	10.2%

**Liquid Waste Management Planning
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	9.0%	9.0%	7.0%	3.0%	
Property taxes	(219,311)	(239,049)	(260,563)	(284,014)	(303,895)	(313,012)	(1,400,533)
	(219,311)	(239,049)	(260,563)	(284,014)	(303,895)	(313,012)	(1,400,533)
Operations	(90,000)	(94,000)	(96,820)	(99,725)	(102,716)	(105,798)	(499,059)
Miscellaneous	(3,430)		(16,870)	(4,081)			(20,951)
Total Operating Revenues	(312,741)	(333,049)	(374,253)	(387,820)	(406,611)	(418,810)	(1,920,543)
Operating Expenditures							
Administration	33,862	31,216	32,152	33,117	34,111	35,134	165,730
Professional fees	18,700	18,700	19,261	19,839	20,434	21,047	99,281
Building ops	22,818	18,797	17,117	17,117	17,117	17,117	87,265
Veh & Equip ops	1,106	1,525	1,571	1,618	1,667	1,717	8,098
Operating costs	17,531	16,672	17,172	17,687	18,218	18,764	88,513
Program costs	90,000	94,000	96,820	99,725	102,716	105,798	499,059
Wages & benefits	174,973	181,105	190,160	198,717	205,672	212,871	988,525
Contributions to reserve funds		86,435			6,676	6,362	99,473
Total Operating Expenditures	358,990	448,450	374,253	387,820	406,611	418,810	2,035,944
Operating (surplus)/deficit	46,249	115,401					115,401
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	46,249	115,401					115,401
Add: Prior year (surplus) / deficit	(46,249)	(115,401)					(115,401)
(Surplus) applied to future years							

**Liquid Waste Management Planning
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	176,239	266,199	254,653	255,665	267,454
Contributions	86,435			6,676	6,362
Interest earned	3,525	5,324	5,093	5,113	5,349
Withdrawals for capital projects:					
Other transfers out of Reserve		16,870	4,081		
Closing Balance Reserve Fund	266,199	254,653	255,665	267,454	279,165

**Wastewater Southern Community
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		10.0%	11.0%	12.0%	13.0%	13.0%	
Property taxes	(12,264,924)	(13,491,416)	(14,975,472)	(16,772,528)	(18,952,957)	(21,416,841)	(85,609,214)
	(12,264,924)	(13,491,416)	(14,975,472)	(16,772,528)	(18,952,957)	(21,416,841)	(85,609,214)
Operations	(736,000)	(836,000)	(856,900)	(878,323)	(900,281)	(922,788)	(4,394,292)
Grants in lieu of taxes	(185,468)	(185,468)	(185,468)	(185,468)	(185,468)	(185,468)	(927,340)
Interdepartmental recoveries	(164,682)	(151,234)	(151,234)	(151,234)	(151,234)	(151,234)	(756,170)
Miscellaneous	(848,732)	(1,121,344)	(2,435,135)	(2,784,775)	(3,081,197)	(3,032,778)	(12,455,229)
Total Operating Revenues	(14,199,806)	(15,785,462)	(18,604,209)	(20,772,328)	(23,271,137)	(25,709,109)	(104,142,245)
Operating Expenditures							
Administration	866,778	979,525	1,008,911	1,039,179	1,070,354	1,102,465	5,200,434
Professional fees	617,465	736,205	666,080	686,062	706,644	727,843	3,522,834
Building ops	1,595,484	1,610,070	1,653,336	1,702,936	1,754,024	1,806,645	8,527,011
Veh & Equip ops	902,285	1,120,440	1,130,432	1,164,345	1,199,275	1,235,254	5,849,746
Operating costs	2,408,513	2,320,509	2,346,124	2,416,508	2,489,002	2,563,673	12,135,816
Wages & benefits	3,124,026	3,650,561	4,077,563	4,537,623	4,696,440	4,860,816	21,823,003
Contributions to reserve funds	1,113,818	2,635,570	685,414	146,439	89,456	232,473	3,789,352
Debt interest	1,375,979	1,409,465	1,384,101	1,384,101	1,384,101	1,384,101	6,945,869
Total Operating Expenditures	12,004,348	14,462,345	12,951,961	13,077,193	13,389,296	13,913,270	67,794,065
Operating (surplus)/deficit	(2,195,458)	(1,323,117)	(5,652,248)	(7,695,135)	(9,881,841)	(11,795,839)	(36,348,180)
Capital Asset Expenditures							
Capital expenditures	20,628,668	41,600,946	28,946,025	30,827,022	3,504,919	3,021,919	107,900,831
Transfer from reserves	(7,260,233)	(6,366,009)	(1,900,000)	(1,900,000)	(1,000,000)	(850,000)	(12,016,009)
Grants and other	(400,000)	(29,102)					(29,102)
New borrowing	(11,468,293)	(34,906,015)	(26,687,219)	(28,680,216)	(2,100,000)		(92,373,450)
Net Capital Assets funded from Operations	1,500,142	299,820	358,806	246,806	404,919	2,171,919	3,482,270
Capital Financing Charges							
Existing debt (principal)	2,146,850	2,146,850	2,146,850	2,146,850	2,146,850	2,146,850	10,734,250
New debt (principal & interest)	111,433	349,060	3,146,592	5,301,479	7,330,072	7,477,070	23,604,273
Total Capital Financing Charges	2,258,283	2,495,910	5,293,442	7,448,329	9,476,922	9,623,920	34,338,523
Net (surplus)/deficit for the year	1,562,967	1,472,613					1,472,613
Add: Transfer from appropriated surplus	(953,571)	(677,695)					(677,695)
Add: Prior year (surplus) / deficit	(609,396)	(794,918)					(794,918)
(Surplus) applied to future years							

Wastewater Southern Community

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2871 MAJOR CAP - WASTEWATER NPCC	1,125,500	900,000	900,000	900,000	2,713,750	6,539,250
VH-2871 VEHICLE - WASTEWATER NPCC	90,000	202,000	90,000	83,000	35,000	500,000
WW-0023 GNPCC - DEPARTURE BAY PUMP STATION UPGRD	11,785,307	12,000,000	12,000,000	2,500,000		38,285,307
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	19,712					19,712
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	18,022,764	13,112,578	13,772,125			44,907,467
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPGRADE	14,722					14,722
WW-0032 GNPCC - BASEMENT MCC REPLACEMENT	678,906					678,906
WW-0035 GNPCC - DIGESTER #1 UPGRADE		286,001	3,346,388			3,632,389
WW-0036 GNPCC - WELLINGTON PUMP STATION UPGRADE	7,109,707					7,109,707
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,573,335	2,246,000				4,819,335
WW-0042 GNPCC - BIOGAS BLOWER RELOCATION	56,153					56,153
WW-0043 GNPCC - BIOGAS FLARE UPGRADE	35,173					35,173
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND SEC		177,527	696,590			874,117
WW-0049 GNPCC - MAFFEO SUTTON BAR SCREEN IMPROV	89,667					89,667
WW-0050 GNPCC - GRIT PIPING REPLACEMENT					251,250	251,250
Total Wastewater Southern Community	41,600,946	28,924,106	30,805,103	3,483,000	3,000,000	107,813,155

**Wastewater Southern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	4,797,922	3,852,419	3,414,881	2,729,618	2,273,666
Contributions	1,443,064	385,414	146,439	89,456	232,473
Interest earned	95,958	77,048	68,298	54,592	45,473
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER NPCC	(1,125,500)	(900,000)	(900,000)	(600,000)	(600,000)
GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	(19,712)				
GNPCC - CHASE RIVER PUMP STATION UPGRADE	(14,722)				
GNPCC - WELLINGTON PUMP STATION UPGRADE	(1,200,000)				
GNPCC - BIOGAS BLOWER RELOCATION	(51,023)				
GNPCC - MAFFEO SUTTON BAR SCREEN IMPROV	(73,568)				
GNPCC - GRIT PIPING REPLACEMENT					(250,000)
Total Withdrawals for capital projects	(2,484,525)	(900,000)	(900,000)	(600,000)	(850,000)
Closing Balance Reserve Fund	3,852,419	3,414,881	2,729,618	2,273,666	1,701,612
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	4,113,778	2,059,617	2,630,023	2,448,438	2,178,124
Contributions	2,784,099	3,098,052	3,024,838	3,050,593	3,024,838
Interest earned	82,276	41,192	52,600	48,969	43,562
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	(2,585,307)	(1,000,000)	(1,000,000)	(400,000)	
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	(1,296,177)				
Total Withdrawals for capital projects	(3,881,484)	(1,000,000)	(1,000,000)	(400,000)	
Other transfers out of DCCs	1,039,052	1,568,838	2,259,023	2,969,876	3,009,487
Closing Balance DCC Fund	2,059,617	2,630,023	2,448,438	2,178,124	2,237,037
New Borrowing					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	9,200,000	11,000,000	11,000,000	2,100,000	
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	16,614,009	13,000,000	13,659,547		
GNPCC - BASEMENT MCC REPLACEMENT	668,671				
GNPCC - DIGESTER #1 UPGRADE		268,019	3,328,406		
GNPCC - WELLINGTON PUMP STATION UPGRADE	5,850,000				
GNPCC - GRIT & SED TANK RELINING	2,573,335	2,246,000			
GNPCC - OLD OUTFALL PIPE DECOM LAND SEC		173,200	692,263		
Total New Borrowing	34,906,015	26,687,219	28,680,216	2,100,000	

**Wastewater Southern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
New Debt Principal/Int		2,879,720	2,134,957	2,294,395	167,998
New Debt Principal/Int(Cumulative)		2,879,720	5,014,677	7,309,072	7,477,070
Borrowing cost	349,060	266,872	286,802	21,000	

**Wastewater Northern Community
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		12.0%	20.0%	23.0%	9.0%	8.0%	
Property taxes	(7,354,464)	(8,236,879)	(9,884,255)	(12,157,633)	(13,251,820)	(14,311,966)	(57,842,553)
	(7,354,464)	(8,236,879)	(9,884,255)	(12,157,633)	(13,251,820)	(14,311,966)	(57,842,553)
Operations	(524,800)	(553,368)	(567,202)	(581,382)	(595,917)	(610,815)	(2,908,684)
Operating grants	(2,609)						
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries	(16,311)	(13,861)	(13,861)	(13,861)	(13,861)	(13,861)	(69,305)
Miscellaneous	(9,000)	(79,000)	(612,168)	(1,246,262)	(1,315,102)	(1,476,098)	(4,728,630)
Total Operating Revenues	(7,912,654)	(8,888,578)	(11,082,956)	(14,004,608)	(15,182,170)	(16,418,210)	(65,576,522)
Operating Expenditures							
Administration	462,008	549,608	566,096	583,079	600,572	618,589	2,917,944
Professional fees	266,469	293,107	301,900	310,957	320,285	329,894	1,556,143
Building ops	482,142	457,074	467,430	481,453	495,897	510,774	2,412,628
Veh & Equip ops	731,009	673,774	653,988	673,607	693,815	714,630	3,409,814
Operating costs	972,701	896,058	892,940	919,727	947,320	975,739	4,631,784
Wages & benefits	2,612,051	2,936,214	3,205,262	3,476,014	3,597,674	3,723,593	16,938,757
Contributions to reserve funds	2,079,668	3,762,926	985,185	900,244	1,352,115	1,714,897	8,715,367
Total Operating Expenditures	7,606,048	9,568,761	7,072,801	7,345,081	8,007,678	8,588,116	40,582,437
Operating (surplus)/deficit	(306,606)	680,183	(4,010,155)	(6,659,527)	(7,174,492)	(7,830,094)	(24,994,085)
Capital Asset Expenditures							
Capital expenditures	84,958,935	74,303,865	56,640,391	11,361,702	11,754,828	18,557,831	172,618,617
Transfer from reserves	(73,304,264)	(31,749,049)	(11,961,554)	(2,987,805)	(3,097,525)	(40,325)	(49,836,258)
Grants and other	(10,294,283)	(7,418,012)	(7,637,632)	(654,084)			(15,709,728)
New borrowing		(34,342,364)	(36,226,534)	(6,860,202)	(7,841,350)	(17,772,565)	(103,043,015)
Net Capital Assets funded from Operations	1,360,388	794,440	814,671	859,611	815,953	744,941	4,029,616
Capital Financing Charges							
New debt (principal & interest)		343,424	3,195,484	5,799,916	6,358,539	7,085,153	22,782,516
Total Capital Financing Charges		343,424	3,195,484	5,799,916	6,358,539	7,085,153	22,782,516
Net (surplus)/deficit for the year	1,053,782	1,818,047					1,818,047
Add: Transfer from appropriated surplus	(545,641)	(628,160)					(628,160)
Add: Prior year (surplus) / deficit	(508,141)	(1,189,887)					(1,189,887)
(Surplus) applied to future years							

Wastewater Northern Community
5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2872 MAJOR CAP - WASTEWATER FCPC	555,000	650,000	650,000	650,000	650,000	3,155,000
VH-2872 VEHICLE - WASTEWATER FCPC	215,000	81,000	110,000	72,000		478,000
WW-0010 FCPC - PLANT EXPANSION (2016)	67,515,671	55,411,869	8,480,000			131,407,540
WW-0018 FCPC-ATAD MIXING	4,471,889					4,471,889
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD 2016	175,389					175,389
WW-0026 FCPC - HEADWORKS UPGRD & SLUDGE STORAGE					5,095,943	5,095,943
WW-0027 FCPC - OUTFALL REPLACEMENT		286,223	865,036	8,158,073	12,788,573	22,097,905
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	65,048		278,440	2,851,440		3,194,928
WW-0040 FCPC - PRIMARY CLARIFIER ROOF REPLACMNT		187,984	954,911			1,142,895
WW-0051 FCPC - INFLUENT PIPE REPAIR	602,368					602,368
WW-0052 FCPC - CHEMICAL SCRUBBER REPLACEMENT	703,500					703,500
Total Wastewater Northern Community	74,303,865	56,617,076	11,338,387	11,731,513	18,534,516	172,525,357

**Wastewater Northern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	21,537,712	7,882,739	2,972,683	2,770,503	1,881,273
Contributions	3,692,926	985,185	900,244	1,352,115	1,714,897
Interest earned	430,754	157,655	59,454	55,410	37,625
Withdrawals for capital projects:					
FCPCC - PLANT EXPANSION (2016)	(12,941,576)	(5,870,570)			
FCPCC-ATAD MIXING	(3,345,605)				
FCPCC- BAY AVE PMP STN GENSET UPGRD 2016	(157,003)				
FCPCC - BAY AVE FORCEMAIN REPLACEMENT	(37,101)		(212,625)	(2,296,755)	
FCPCC - PRIMARY CLARIFIER ROOF REPLACMNT		(182,326)	(949,253)		
FCPCC - INFLUENT PIPE REPAIR	(597,368)				
FCPCC- CHEMICAL SCRUBBER REPLACEMENT	(700,000)				
Total Withdrawals for capital projects	(17,778,653)	(6,052,896)	(1,161,878)	(2,296,755)	
Closing Balance Reserve Fund	7,882,739	2,972,683	2,770,503	1,881,273	3,633,795
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	21,686,283	10,101,111	5,454,300	4,149,886	3,751,474
Contributions	1,951,498	1,662,993	1,649,689	1,625,462	1,607,955
Interest earned	433,726	202,022	109,086	82,998	75,029
Withdrawals for capital projects:					
FCPCC - PLANT EXPANSION (2016)	(12,813,719)	(5,769,743)	(1,289,849)		
FCPCC-ATAD MIXING	(1,126,284)				
FCPCC- BAY AVE PMP STN GENSET UPGRD 2016	(18,386)				
FCPCC - OUTFALL REPLACEMENT		(138,915)	(486,203)	(262,025)	(40,325)
FCPCC - BAY AVE FORCEMAIN REPLACEMENT	(12,007)		(49,875)	(538,745)	
Total Withdrawals for capital projects	(13,970,396)	(5,908,658)	(1,825,927)	(800,770)	(40,325)
Other transfers out of DCCs		603,168	1,237,262	1,306,102	1,467,098
Closing Balance DCC Fund	10,101,111	5,454,300	4,149,886	3,751,474	3,927,035
New Borrowing					
FCPCC - PLANT EXPANSION (2016)	34,342,364	36,133,924	6,536,067		
FCPCC - HEADWORKS UPGRD & SLUDGE STORAGE					5,079,015
FCPCC - OUTFALL REPLACEMENT		92,610	324,135	7,841,350	12,693,550
Total New Borrowing	34,342,364	36,226,534	6,860,202	7,841,350	17,772,565
New Debt Principal/Int		2,833,219	2,898,095	548,811	627,302

**Wastewater Northern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
New Debt Principal/Int(Cumulative)		2,833,219	5,731,314	6,280,125	6,907,427
Borrowing cost	343,424	362,265	68,602	78,414	177,726

**Wastewater Duke Point
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	9.0%	9.0%	9.0%	9.0%	
Property taxes	(400,761)	(436,829)	(476,144)	(518,996)	(565,706)	(616,620)	(2,614,295)
	(400,761)	(436,829)	(476,144)	(518,996)	(565,706)	(616,620)	(2,614,295)
Operations	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(90,000)
Utility user fees	(15,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)	(78,060)
Interdepartmental recoveries	(94,256)	(88,118)	(88,118)	(88,118)	(88,118)	(88,118)	(440,590)
Miscellaneous		(5,000)					(5,000)
Total Operating Revenues	(528,017)	(562,947)	(597,562)	(640,720)	(687,742)	(738,974)	(3,227,945)
Operating Expenditures							
Administration	41,813	43,534	44,840	46,185	47,571	48,998	231,128
Professional fees	20,107	18,498	19,053	19,625	20,213	20,820	98,209
Building ops	27,660	28,914	29,226	30,102	31,005	31,935	151,182
Veh & Equip ops	25,099	30,610	31,529	32,475	33,449	34,452	162,515
Operating costs	153,572	183,117	183,512	188,920	194,490	200,226	950,265
Wages & benefits	164,648	170,888	179,433	187,507	194,070	200,862	932,760
Contributions to reserve funds	64,486	69,378	52,057	58,729	104,467	139,205	423,836
Total Operating Expenditures	497,385	544,939	539,650	563,543	625,265	676,498	2,949,895
Operating (surplus)/deficit	(30,632)	(18,008)	(57,912)	(77,177)	(62,477)	(62,476)	(278,050)
Capital Asset Expenditures							
Capital expenditures	46,550	60,000	150,912	577,177	5,262,477	1,786,214	7,836,780
Transfer from reserves			(93,000)	(500,000)	(5,200,000)	(1,723,738)	(7,516,738)
Net Capital Assets funded from Operations	46,550	60,000	57,912	77,177	62,477	62,476	320,042
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	15,918	41,992					41,992
Add: Transfer from appropriated surplus	(15,993)	(40,851)					(40,851)
Add: Prior year (surplus) / deficit	75	(1,141)					(1,141)
(Surplus) applied to future years							

Wastewater Duke Point

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	50,000	37,500	37,500	37,500	37,500	200,000
VH-2877 VEHICLE - WASTEWATER DUKE POINT	10,000	18,435	14,700			43,135
WW-0034 DPPCC - PHASE 1 EXPANSION		94,977	524,977	5,224,977	1,748,714	7,593,645
Total Wastewater Duke Point	60,000	150,912	577,177	5,262,477	1,786,214	7,836,780

**Wastewater Duke Point
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,056,693	853,053	969,171	1,117,283	1,314,096
Contributions	134,378	192,057	628,729	5,374,467	1,932,943
Interest earned	21,133	17,061	19,383	22,346	26,282
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER DUKE POINT		(23,000)			
DPPCC - PHASE 1 EXPANSION		(70,000)	(500,000)	(5,200,000)	(1,723,738)
Total Withdrawals for capital projects		(93,000)	(500,000)	(5,200,000)	(1,723,738)
Other transfers out of Reserve	359,151				
Closing Balance Reserve Fund	853,053	969,171	1,117,283	1,314,096	1,549,583
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	133,457	136,126	138,849	141,626	144,459
Interest earned	2,669	2,723	2,777	2,833	2,889
Withdrawals for capital projects:					
Closing Balance DCC Fund	136,126	138,849	141,626	144,459	147,348

**Wastewater Nanoose
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		15.0%	13.0%	13.0%	13.0%	11.0%	
Parcel taxes	(1,176,554)	(1,353,037)	(1,528,932)	(1,727,693)	(1,952,293)	(2,167,045)	(8,729,000)
	(1,176,554)	(1,353,037)	(1,528,932)	(1,727,693)	(1,952,293)	(2,167,045)	(8,729,000)
Utility user fees	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(275,000)
Interdepartmental recoveries	(210)						
Miscellaneous		(15,000)	(30,000)	(30,000)	(30,000)	(30,000)	(135,000)
Total Operating Revenues	(1,231,764)	(1,423,037)	(1,613,932)	(1,812,693)	(2,037,293)	(2,252,045)	(9,139,000)
Operating Expenditures							
Administration	70,304	78,403	80,755	83,178	85,673	88,243	416,252
Professional fees	28,828	30,179	31,084	32,017	32,977	33,967	160,224
Building ops	62,953	65,111	66,393	68,385	70,436	72,550	342,875
Veh & Equip ops	127,080	117,246	120,764	124,387	128,118	131,962	622,477
Operating costs	296,076	325,328	320,088	329,691	339,581	349,768	1,664,456
Wages & benefits	303,460	282,112	307,905	333,858	345,543	357,637	1,627,055
Contributions to reserve funds	327,466	774,726	400,167	728,601	764,461	772,619	3,440,574
Debt interest	7,084	7,084					7,084
Total Operating Expenditures	1,223,251	1,680,189	1,327,156	1,700,117	1,766,789	1,806,746	8,280,997
Operating (surplus)/deficit	(8,513)	257,152	(286,776)	(112,576)	(270,504)	(445,299)	(858,003)
Capital Asset Expenditures							
Capital expenditures	2,083,839	631,578	278,520	2,318,023	3,170,765	68,505	6,467,391
Transfer from reserves	(1,103,939)	(232,000)		(500,000)	(200,000)		(932,000)
New borrowing	(560,000)	(100,073)		(1,731,013)	(2,875,755)		(4,706,841)
Net Capital Assets funded from Operations	419,900	299,505	278,520	87,010	95,010	68,505	828,550
Capital Financing Charges							
New debt (principal & interest)	5,600	1,001	8,256	25,566	175,494	376,794	587,111
Total Capital Financing Charges	5,600	1,001	8,256	25,566	175,494	376,794	587,111
Net (surplus)/deficit for the year	416,987	557,658					557,658
Add: Transfer from appropriated surplus	(206,813)	(326,302)					(326,302)
Add: Prior year (surplus) / deficit	(210,174)	(231,356)					(231,356)
(Surplus) applied to future years							

Wastewater Nanoose

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	293,000	70,000	50,000	50,000	50,000	513,000
VH-2851 VEHICLE - WASTEWATER NANOOSE	20,000	190,015		8,000		218,015
WW-0022 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	100,073					100,073
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2	218,505		2,249,518	3,094,260		5,562,283
Total Wastewater Nanoose	631,578	260,015	2,299,518	3,152,260	50,000	6,393,371

**Wastewater Nanoose
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	516,985	1,055,051	1,476,319	1,734,446	2,333,596
Contributions	759,726	400,167	728,601	764,461	772,619
Interest earned	10,340	21,101	29,526	34,689	46,672
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER NANOOSE	(32,000)				
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2	(200,000)		(500,000)	(200,000)	
Total Withdrawals for capital projects	(232,000)		(500,000)	(200,000)	
Closing Balance Reserve Fund	1,055,051	1,476,319	1,734,446	2,333,596	3,152,887
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	437,855	446,612	455,544	464,655	473,948
Interest earned	8,757	8,932	9,111	9,293	9,479
Withdrawals for capital projects:					
Closing Balance DCC Fund	446,612	455,544	464,655	473,948	483,427
New Borrowing					
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	100,073				
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2			1,731,013	2,875,755	
Total New Borrowing	100,073		1,731,013	2,875,755	
New Debt Principal/Int		8,256		138,480	230,058
New Debt Principal/Int(Cumulative)		8,256	8,256	146,736	376,794
Borrowing cost	1,001		17,310	28,758	

**Water - Surfside
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		60.1%	3.0%	6.7%	1.9%	1.9%	
Parcel taxes	(19,238)	(30,805)	(31,729)	(33,870)	(34,510)	(35,173)	(166,087)
	(19,238)	(30,805)	(31,729)	(33,870)	(34,510)	(35,173)	(166,087)
Utility user fees	(17,480)	(10,651)	(10,970)	(11,299)	(11,638)	(11,988)	(56,546)
Grants in lieu of taxes	(526)	(526)	(526)	(526)	(526)	(526)	(2,630)
Interdepartmental recoveries	(65)	(65)	(65)	(65)	(65)	(65)	(325)
Miscellaneous	(10,400)	(3,850)	(100)	(100)	(100)	(5,100)	(9,250)
Total Operating Revenues	(47,709)	(45,897)	(43,390)	(45,860)	(46,839)	(52,852)	(234,838)
Operating Expenditures							
Administration	3,502	3,685	3,685	3,685	3,685	3,685	18,425
Professional fees	1,307	1,744	5,934	934	934	934	10,480
Building ops	2,189	2,105	1,852	1,963	2,081	2,206	10,207
Veh & Equip ops	12,818	2,274	1,542	1,588	1,636	1,685	8,725
Operating costs	7,260	9,541	8,012	8,253	8,501	13,755	48,062
Wages & benefits	15,045	14,725	15,461	16,157	16,722	17,307	80,372
Contributions to reserve funds	6,572	6,080	4,844	5,600	5,600	5,600	27,724
Total Operating Expenditures	48,693	40,154	41,330	38,180	39,159	45,172	203,995
Operating (surplus)/deficit	984	(5,743)	(2,060)	(7,680)	(7,680)	(7,680)	(30,843)
Capital Asset Expenditures							
Capital expenditures	20,609	62,552	201,100	348			264,000
Transfer from reserves	(20,609)	(40,452)		(348)			(40,800)
Grants and other		(21,000)	(104,000)				(125,000)
New borrowing			(96,000)				(96,000)
Net Capital Assets funded from Operations		1,100	1,100				2,200
Capital Financing Charges							
New debt (principal & interest)			960	7,680	7,680	7,680	24,000
Total Capital Financing Charges			960	7,680	7,680	7,680	24,000
Net (surplus)/deficit for the year	984	(4,643)					(4,643)
Add: Prior year (surplus) / deficit	(984)	4,643					4,643
(Surplus) applied to future years							

Water - Surfside

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2034 MAJOR CAP - WATER SURFSIDE	41,000					41,000
VH-2034 VEHICLE - WATER SURFSIDE	452		348			800
WT-0043 SURFSIDE NEW WELL AND TRANS MAIN	21,100	201,100				222,200
Total Water - Surfside	62,552	201,100	348			264,000

**Water - Surfside
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	30,649	33,273	38,463	44,513	50,684
Contributions	5,761	4,525	5,281	5,281	5,281
Interest earned	613	665	769	890	1,013
Withdrawals for capital projects:					
Other transfers out of Reserve	3,750				5,000
Closing Balance Reserve Fund	33,273	38,463	44,513	50,684	51,978
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SURFSIDE	(452)		(348)		
Total Withdrawals for capital projects	(452)		(348)		
Closing Balance Reserve Account	(452)		(348)		
New Borrowing					
SURFSIDE NEW WELL AND TRANS MAIN		96,000			
Total New Borrowing		96,000			
New Debt Principal/Int			7,680		
New Debt Principal/Int(Cumulative)			7,680	7,680	7,680
Borrowing cost		960			

**Water - French Creek
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		5.0%	5.0%	10.0%	5.0%	5.0%	
Parcel taxes	(143,789)	(150,978)	(158,527)	(174,380)	(183,099)	(192,253)	(859,237)
	(143,789)	(150,978)	(158,527)	(174,380)	(183,099)	(192,253)	(859,237)
Utility user fees	(163,120)	(163,120)	(168,014)	(173,054)	(178,246)	(183,593)	(866,027)
Interdepartmental recoveries	(402)	(402)	(402)	(402)	(402)	(402)	(2,010)
Miscellaneous	(6,000)	(7,500)			(15,000)	(2,000)	(24,500)
Total Operating Revenues	(313,311)	(322,000)	(326,943)	(347,836)	(376,747)	(378,248)	(1,751,774)
Operating Expenditures							
Administration	27,387	29,363	29,363	29,363	29,363	29,363	146,815
Professional fees	3,748	3,070	2,070	2,070	2,070	2,070	11,350
Building ops	12,442	11,887	10,576	10,893	26,220	12,007	71,583
Veh & Equip ops	17,200	13,707	11,618	11,966	12,325	12,695	62,311
Operating costs	147,618	152,262	156,829	161,534	166,380	171,372	808,377
Wages & benefits	91,865	90,133	94,640	98,899	102,360	105,943	491,975
Contributions to reserve funds	43,593	21,289	21,847	33,111	14,220	44,798	135,265
Total Operating Expenditures	343,853	321,711	326,943	347,836	352,938	378,248	1,727,676
Operating (surplus)/deficit	30,542	(289)			(23,809)		(24,098)
Capital Asset Expenditures							
Capital expenditures	119,102	37,998		2,136	173,809		213,943
Transfer from reserves	(39,102)	(37,779)		(2,136)	(150,000)		(189,915)
Grants and other	(80,000)	(219)					(219)
Net Capital Assets funded from Operations					23,809		23,809
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	30,542	(289)					(289)
Add: Transfer from appropriated surplus	(1,374)						
Add: Prior year (surplus) / deficit	(29,168)	289					289
(Surplus) applied to future years							

Water - French Creek

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	35,221					35,221
VH-2038 VEHICLE - WATER FRENCH CREEK	2,777		2,136			4,913
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT				173,809		173,809
Total Water - French Creek	37,998		2,136	173,809		213,943

**Water - French Creek
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	204,808	185,836	194,545	214,692	51,351
Contributions	19,434	19,992	31,256	12,365	42,943
Interest earned	4,096	3,717	3,891	4,294	1,027
Withdrawals for capital projects:					
MAJOR CAP - WATER FRENCH CREEK	(35,002)				
FRENCH CREEK AC PIPE REPLACEMENT				(150,000)	
Total Withdrawals for capital projects	(35,002)			(150,000)	
Other transfers out of Reserve	7,500	15,000	15,000	30,000	47,000
Closing Balance Reserve Fund	185,836	194,545	214,692	51,351	48,321
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER FRENCH CREEK	(2,777)		(2,136)		
Total Withdrawals for capital projects	(2,777)		(2,136)		
Closing Balance Reserve Account	(2,777)		(2,136)		

**Water - Whiskey Creek
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	5.0%	3.0%	5.0%	3.0%	
Parcel taxes	(172,809)	(177,993)	(186,822)	(192,426)	(202,052)	(208,113)	(967,406)
	(172,809)	(177,993)	(186,822)	(192,426)	(202,052)	(208,113)	(967,406)
Utility user fees	(27,600)	(27,600)	(28,428)	(29,281)	(30,159)	(31,064)	(146,532)
Interdepartmental recoveries	(210)	(210)	(210)	(210)	(210)	(210)	(1,050)
Miscellaneous	(6,000)	(18,500)	(4,000)	(4,113)	(10,376)	(15,380)	(52,369)
Total Operating Revenues	(206,619)	(224,303)	(219,460)	(226,030)	(242,797)	(254,767)	(1,167,357)
Operating Expenditures							
Administration	12,194	11,870	12,226	12,592	12,970	13,359	63,017
Professional fees	2,524	2,880	1,380	1,380	1,380	1,380	8,400
Building ops	20,717	12,384	12,415	12,787	13,171	13,566	64,323
Veh & Equip ops	16,552	14,641	3,930	4,048	4,170	4,295	31,084
Operating costs	13,355	16,989	12,498	12,873	13,259	13,658	69,277
Wages & benefits	48,468	47,542	49,919	52,166	53,992	55,881	259,500
Contributions to reserve funds	44,143	69,371	74,478	77,570	91,241	140,014	452,674
Debt interest	15,146	13,178	5,077	5,077	5,077	5,077	33,486
Total Operating Expenditures	173,099	188,855	171,923	178,493	195,260	247,230	981,761
Operating (surplus)/deficit	(33,520)	(35,448)	(47,537)	(47,537)	(47,537)	(7,537)	(185,596)
Capital Asset Expenditures							
Capital expenditures	59,127	43,612		1,124		10,000	54,736
Transfer from reserves	(59,127)	(43,612)		(1,124)		(10,000)	(54,736)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	47,537	47,537	47,537	47,537	47,537	7,537	197,685
Total Capital Financing Charges	47,537	47,537	47,537	47,537	47,537	7,537	197,685
Net (surplus)/deficit for the year	14,017	12,089					12,089
Add: Prior year (surplus) / deficit	(14,017)	(12,089)					(12,089)
(Surplus) applied to future years							

Water - Whiskey Creek

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	31,151				10,000	41,151
VH-2039 VEHICLE - WATER WHISKEY CREEK	1,461		1,124			2,585
WT-0031 WHISKEY CREEK WATER SUPPLY UPGRADE	11,000					11,000
Total Water - Whiskey Creek	43,612		1,124		10,000	54,736

**Water - Whiskey Creek
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	152,910	152,844	218,534	288,517	366,745
Contributions	57,526	62,633	65,725	78,834	127,607
Interest earned	3,059	3,057	4,371	5,770	7,335
Withdrawals for capital projects:					
MAJOR CAP - WATER WHISKEY CREEK	(31,151)				(10,000)
WHISKEY CREEK WATER SUPPLY UPGRADE	(11,000)				
Total Withdrawals for capital projects	(42,151)				(10,000)
Other transfers out of Reserve	18,500		113	6,376	11,380
Closing Balance Reserve Fund	152,844	218,534	288,517	366,745	480,307
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER WHISKEY CREEK	(1,461)		(1,124)		
Total Withdrawals for capital projects	(1,461)		(1,124)		
Closing Balance Reserve Account	(1,461)		(1,124)		

**Water - Decourcy
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(13,775)	(14,188)	(14,614)	(15,052)	(15,504)	(15,969)	(75,327)
	(13,775)	(14,188)	(14,614)	(15,052)	(15,504)	(15,969)	(75,327)
Utility user fees	(920)	(920)	(948)	(976)	(1,005)	(1,035)	(4,884)
Interdepartmental recoveries	(11)	(11)	(11)	(11)	(11)	(11)	(55)
Miscellaneous		(1,400)	(6,000)				(7,400)
Total Operating Revenues	(14,706)	(16,519)	(21,573)	(16,039)	(16,520)	(17,015)	(87,666)
Operating Expenditures							
Administration	844	825	850	875	902	929	4,381
Professional fees	530	560	60	60	60	60	800
Building ops	795	787	6,705	1,107	1,173	1,244	11,016
Veh & Equip ops	467	448	162	167	172	177	1,126
Operating costs	4,207	3,675	3,286	3,384	3,486	3,590	17,421
Wages & benefits	1,870	1,852	1,945	2,033	2,104	2,177	10,111
Contributions to reserve funds	6,923	9,543	8,565	8,413	8,623	8,838	43,982
Total Operating Expenditures	15,636	17,690	21,573	16,039	16,520	17,015	88,837
Operating (surplus)/deficit	930	1,171					1,171
Capital Asset Expenditures							
Capital expenditures	2,850	2,771		44	10,000		12,815
Transfer from reserves	(2,850)	(2,771)		(44)	(10,000)		(12,815)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	930	1,171					1,171
Add: Prior year (surplus) / deficit	(930)	(1,171)					(1,171)
(Surplus) applied to future years							

Water - Decourcy

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2042 MAJOR CAP - WATER DECOURCY	2,714			10,000		12,714
VH-2042 VEHICLE - WATER DECOURCY	57		44			101
Total Water - Decourcy	2,771		44	10,000		12,815

**Water - Decourcy
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	19,703	25,484	28,517	38,859	39,595
Contributions	9,501	8,523	8,371	8,559	8,774
Interest earned	394	510	571	777	792
Withdrawals for capital projects:					
MAJOR CAP - WATER DECOURCY	(2,714)			(10,000)	
Total Withdrawals for capital projects	(2,714)			(10,000)	
Other transfers out of Reserve	1,400	6,000	(1,400)	(1,400)	(1,400)
Closing Balance Reserve Fund	25,484	28,517	38,859	39,595	50,561
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER DECOURCY	(57)		(44)		
Total Withdrawals for capital projects	(57)		(44)		
Closing Balance Reserve Account	(57)		(44)		

**Water - San Pareil
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		0.6%	1.0%	1.0%	1.0%	1.0%	
Parcel taxes	(195,062)	(196,242)	(198,204)	(200,186)	(202,188)	(204,210)	(1,001,030)
	(195,062)	(196,242)	(198,204)	(200,186)	(202,188)	(204,210)	(1,001,030)
Utility user fees	(82,800)	(82,800)	(85,284)	(87,843)	(90,478)	(93,192)	(439,597)
Interdepartmental recoveries	(485)	(485)	(485)	(485)	(485)	(485)	(2,425)
Miscellaneous	(6,000)	(21,500)					(21,500)
Total Operating Revenues	(284,347)	(301,027)	(283,973)	(288,514)	(293,151)	(297,887)	(1,464,552)
Operating Expenditures							
Administration	24,006	22,545	22,545	22,545	22,545	22,545	112,725
Professional fees	7,150	7,980	3,090	3,090	3,090	3,090	20,340
Building ops	10,642	9,601	8,272	8,769	9,295	9,853	45,790
Veh & Equip ops	21,829	14,481	7,915	8,153	8,397	8,649	47,595
Operating costs	44,601	47,516	48,674	50,134	51,638	53,187	251,149
Wages & benefits	114,044	112,067	117,671	122,966	127,270	131,724	611,698
Contributions to reserve funds	76,014	109,305	72,452	72,857	70,916	68,839	394,369
Debt interest	2,891	721	721				1,442
Total Operating Expenditures	301,177	324,216	281,340	288,514	293,151	297,887	1,485,108
Operating (surplus)/deficit	16,830	23,189	(2,633)				20,556
Capital Asset Expenditures							
Capital expenditures	28,186	222,365	15,000	2,592		15,000	254,957
Transfer from reserves	(27,136)	(221,315)	(15,000)	(2,592)		(15,000)	(253,907)
Net Capital Assets funded from Operations	1,050	1,050					1,050
Capital Financing Charges							
Existing debt (principal)	19,770	2,633	2,633				5,266
Total Capital Financing Charges	19,770	2,633	2,633				5,266
Net (surplus)/deficit for the year	37,650	26,872					26,872
Add: Transfer from appropriated surplus	(1,890)	(1,890)					(1,890)
Add: Prior year (surplus) / deficit	(35,760)	(24,982)					(24,982)
(Surplus) applied to future years							

Water - San Pareil

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2043 MAJOR CAP - WATER SAN PAREIL	12,600	15,000			15,000	42,600
VH-2043 VEHICLE - WATER SAN PAREIL	3,370		2,592			5,962
WT-0042 SAN PAREIL SHOREWOOD WATERMAIN LOOPING	206,395					206,395
Total Water - San Pareil	222,365	15,000	2,592		15,000	254,957

**Water - San Pareil
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	323,123	142,223	179,034	231,985	284,055
Contributions	52,083	48,966	49,371	47,430	45,353
Interest earned	6,462	2,845	3,580	4,640	5,681
Withdrawals for capital projects:					
MAJOR CAP - WATER SAN PAREIL	(12,600)	(15,000)			(15,000)
SAN PAREIL SHOREWOOD WATERMAIN LOOPING	(205,345)				
Total Withdrawals for capital projects	(217,945)	(15,000)			(15,000)
Other transfers out of Reserve	21,500				
Closing Balance Reserve Fund	142,223	179,034	231,985	284,055	320,089
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SAN PAREIL	(3,370)		(2,592)		
Total Withdrawals for capital projects	(3,370)		(2,592)		
Closing Balance Reserve Account	(3,370)		(2,592)		

**Water - River's Edge
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		55.0%	165.0%	3.0%	3.0%	3.0%	
Parcel taxes	(66,722)	(103,419)	(274,060)	(282,282)	(290,751)	(299,473)	(1,249,985)
	(66,722)	(103,419)	(274,060)	(282,282)	(290,751)	(299,473)	(1,249,985)
Utility user fees	(69,000)	(69,000)	(71,070)	(73,202)	(75,398)	(77,660)	(366,330)
Interdepartmental recoveries	(263)	(263)	(263)	(263)	(263)	(263)	(1,315)
Miscellaneous	(21,250)	(11,250)	(250)	(250)	(250)	(250)	(12,250)
Total Operating Revenues	(157,235)	(183,932)	(345,643)	(355,997)	(366,662)	(377,646)	(1,629,880)
Operating Expenditures							
Administration	12,560	14,911	14,911	14,911	14,911	14,911	74,555
Professional fees	15,231	6,683	1,683	1,683	1,683	1,683	13,415
Building ops	15,604	9,647	9,004	9,545	10,117	17,724	56,037
Veh & Equip ops	24,337	20,406	17,588	18,546	19,102	19,675	95,317
Operating costs	19,968	21,155	16,790	17,293	17,812	18,347	91,397
Wages & benefits	60,386	59,236	62,197	64,996	67,271	69,626	323,326
Contributions to reserve funds	39,533	9,211	22,112	27,665	34,408	34,322	127,718
Total Operating Expenditures	187,619	141,249	144,285	154,639	165,304	176,288	781,765
Operating (surplus)/deficit	30,384	(42,683)	(201,358)	(201,358)	(201,358)	(201,358)	(848,115)
Capital Asset Expenditures							
Capital expenditures	708,078	3,502,965	85,000	11,404			3,599,369
Transfer from reserves	(50,806)	(382,488)	(85,000)	(11,404)			(478,892)
Grants and other	(640,000)	(662,479)					(662,479)
New borrowing		(2,440,727)					(2,440,727)
Net Capital Assets funded from Operations	17,272	17,271					17,271
Capital Financing Charges							
New debt (principal & interest)		24,407	201,358	201,358	201,358	201,358	829,839
Total Capital Financing Charges		24,407	201,358	201,358	201,358	201,358	829,839
Net (surplus)/deficit for the year	47,656	(1,005)					(1,005)
Add: Transfer from appropriated surplus	(3,000)						
Add: Prior year (surplus) / deficit	(44,656)	1,005					1,005
(Surplus) applied to future years							

Water - River's Edge

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	93,205	85,000	10,000			188,205
VH-2045 VEHICLE - WATER RIVER'S EDGE	1,825		1,404			3,229
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	3,407,935					3,407,935
Total Water - River's Edge	3,502,965	85,000	11,404			3,599,369

**Water - River's Edge
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	298,486	200,779	140,682	159,936	196,318
Contributions	7,986	20,887	26,440	33,183	33,097
Interest earned	5,970	4,016	2,814	3,199	3,926
Withdrawals for capital projects:					
MAJOR CAP - WATER RIVER'S EDGE	(90,663)	(85,000)	(10,000)		
RIVER'S EDGE WATER SUPPLY UPGRADE	(10,000)				
Total Withdrawals for capital projects	(100,663)	(85,000)	(10,000)		
Other transfers out of Reserve	11,000				
Closing Balance Reserve Fund	200,779	140,682	159,936	196,318	233,341
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER RIVER'S EDGE	(1,825)		(1,404)		
Total Withdrawals for capital projects	(1,825)		(1,404)		
Closing Balance Reserve Account	(1,825)		(1,404)		
New Borrowing					
RIVER'S EDGE WATER SUPPLY UPGRADE	2,440,727				
Total New Borrowing	2,440,727				
New Debt Principal/Int		201,358			
New Debt Principal/Int(Cumulative)		201,358	201,358	201,358	201,358
Borrowing cost	24,407				

**Water - Melrose Terrace
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	1.5%	1.5%	1.5%	
Parcel taxes	(41,058)	(42,290)	(43,559)	(44,212)	(44,875)	(45,548)	(220,484)
	(41,058)	(42,290)	(43,559)	(44,212)	(44,875)	(45,548)	(220,484)
Utility user fees	(5,060)	(5,060)	(5,212)	(5,368)	(5,529)	(5,695)	(26,864)
Interdepartmental recoveries	(46)	(46)	(46)	(46)	(46)	(46)	(230)
Miscellaneous	(4,000)	(5,500)	(13,600)	(5,000)			(24,100)
Total Operating Revenues	(50,164)	(52,896)	(62,417)	(54,626)	(50,450)	(51,289)	(271,678)
Operating Expenditures							
Administration	3,665	3,595	3,703	3,814	3,929	4,046	19,087
Professional fees	662	1,240	240	240	240	240	2,200
Building ops	2,698	2,664	12,231	2,720	2,884	3,057	23,556
Veh & Equip ops	6,937	10,846	12,771	8,155	3,399	3,501	38,672
Operating costs	12,660	11,917	12,274	12,642	13,022	13,413	63,268
Wages & benefits	10,751	10,966	11,514	12,032	12,454	12,889	59,855
Contributions to reserve funds	15,646	19,242	9,684	15,023	14,522	14,143	72,614
Total Operating Expenditures	53,019	60,470	62,417	54,626	50,450	51,289	279,252
Operating (surplus)/deficit	2,855	7,574					7,574
Capital Asset Expenditures							
Capital expenditures	273,873	24,837		252		50,000	75,089
Transfer from reserves	(15,441)	(13,956)		(252)		(50,000)	(64,208)
Grants and other	(248,432)	(10,881)					(10,881)
Net Capital Assets funded from Operations	10,000						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,855	7,574					7,574
Add: Prior year (surplus) / deficit	(12,855)	(7,574)					(7,574)
(Surplus) applied to future years							

Water - Melrose Terrace

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE	13,628				50,000	63,628
VH-2046 VEHICLE - WATER MELROSE TERRACE	328		252			580
WT-0029 MELROSE TERRACE RESERVOIR REPLACEMENT	10,881					10,881
Total Water - Melrose Terrace	24,837		252		50,000	75,089

**Water - Melrose Terrace
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	29,815	24,816	21,186	31,423	41,238
Contributions	19,032	9,474	14,813	14,186	13,807
Interest earned	597	496	424	629	824
Withdrawals for capital projects:					
MAJOR CAP - WATER MELROSE TERRACE	(13,628)				(50,000)
Total Withdrawals for capital projects	(13,628)				(50,000)
Other transfers out of Reserve	11,000	13,600	5,000	5,000	5,000
Closing Balance Reserve Fund	24,816	21,186	31,423	41,238	869
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER MELROSE TERRACE	(328)		(252)		
Total Withdrawals for capital projects	(328)		(252)		
Closing Balance Reserve Account	(328)		(252)		

**Water - Nanoose Peninsula
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	7.7%	3.1%	7.0%	4.0%	
Parcel taxes	(1,692,705)	(1,845,048)	(1,988,003)	(2,049,443)	(2,193,821)	(2,281,574)	(10,357,889)
	(1,692,705)	(1,845,048)	(1,988,003)	(2,049,443)	(2,193,821)	(2,281,574)	(10,357,889)
Operations	(7,800)	(7,800)	(7,800)	(7,800)	(7,800)	(7,800)	(39,000)
Utility user fees	(864,800)	(864,800)	(890,744)	(917,466)	(944,990)	(973,340)	(4,591,340)
Grants in lieu of taxes	(1,616)	(1,616)	(1,616)	(1,616)	(1,616)	(1,616)	(8,080)
Interdepartmental recoveries	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(20,870)
Miscellaneous	(10,000)	(152,500)	(32,500)	(27,500)	(27,500)	(17,500)	(257,500)
Total Operating Revenues	(2,581,095)	(2,875,938)	(2,924,837)	(3,007,999)	(3,179,901)	(3,286,004)	(15,274,679)
Operating Expenditures							
Administration	177,712	182,629	182,629	182,629	182,629	182,629	913,145
Professional fees	40,450	70,090	55,090	55,090	55,090	55,090	290,450
Building ops	217,554	208,875	211,598	207,946	224,184	220,909	1,073,512
Veh & Equip ops	134,952	128,260	87,107	94,721	87,562	90,189	487,839
Operating costs	742,788	674,639	618,810	634,124	661,150	680,985	3,269,708
Wages & benefits	983,612	965,930	1,014,227	1,059,867	1,096,962	1,135,356	5,272,342
Contributions to reserve funds	469,091	788,663	568,802	564,872	597,939	641,843	3,162,119
Debt interest	80,790	81,900	88,400	88,400	88,400	88,400	435,500
Total Operating Expenditures	2,846,949	3,100,986	2,826,663	2,887,649	2,993,916	3,095,401	14,904,615
Operating (surplus)/deficit	265,854	225,048	(98,174)	(120,350)	(185,985)	(190,603)	(370,064)
Capital Asset Expenditures							
Capital expenditures	1,019,347	1,182,872	63,000	2,367,863	63,000	512,694	4,189,429
Transfer from reserves	(830,560)	(1,075,750)		(1,196,015)	(60,000)	(132,000)	(2,463,765)
Grants and other	(170,677)	(85,315)	(60,000)	(60,000)			(205,315)
New borrowing	(14,960)	(14,961)		(1,097,648)		(376,844)	(1,489,453)
Net Capital Assets funded from Operations	3,150	6,846	3,000	14,200	3,000	3,850	30,896
Capital Financing Charges							
Existing debt (principal)	93,940	93,940	93,940	93,940	93,940	93,940	469,700
New debt (principal & interest)	150	150	1,234	12,210	89,045	92,813	195,452
Total Capital Financing Charges	94,090	94,090	95,174	106,150	182,985	186,753	665,152
Net (surplus)/deficit for the year	363,094	325,984					325,984
Add: Transfer from appropriated surplus	(17,600)	(16,600)					(16,600)
Add: Prior year (surplus) / deficit	(345,494)	(309,384)					(309,384)
(Surplus) applied to future years							



Water - Nanoose Peninsula

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	357,051		31,000		388,844	776,895
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	31,845		22,564			54,409
WT-0005 NB WT - FAIRWINDS RESERVOIR			2,251,299			2,251,299
WT-0019 NB WT - DOLPHIN DRIVE MAIN 2018	14,961					14,961
WT-0020 NB WT - DCC MAJOR UPDATE STUDY	40,850				60,850	101,700
WT-0030 FAIRWINDS #1 WELL IN-SITU REPLACEMENT	10,030					10,030
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	126,039	63,000	63,000	63,000	63,000	378,039
WT-0038 NB ARBUTUS RESERVOIR REPLACEMENT	602,096					602,096
Total Water - Nanoose Peninsula	1,182,872	63,000	2,367,863	63,000	512,694	4,189,429

**Water - Nanoose Peninsula
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,060,361	247,963	821,724	229,579	760,828
Contributions	330,300	568,802	564,872	586,657	630,561
Interest earned	21,207	4,959	16,434	4,592	15,217
Withdrawals for capital projects:					
MAJOR CAP - WATER NANOOSE PENINSULA	(271,736)		(31,000)		(12,000)
NB WT - FAIRWINDS RESERVOIR			(1,142,451)		
NB WT - DCC MAJOR UPDATE STUDY	(40,000)				(60,000)
FAIRWINDS #1 WELL IN-SITU REPLACEMENT	(10,030)				
NB RESIDENTIAL WATERMETER REPLACEMENT	(123,039)			(60,000)	(60,000)
NB ARBUTUS RESERVOIR REPLACEMENT	(599,100)				
Total Withdrawals for capital projects	(1,043,905)		(1,173,451)	(60,000)	(132,000)
Other transfers out of Reserve	120,000				
Closing Balance Reserve Fund	247,963	821,724	229,579	760,828	1,274,606
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	101,129	103,152	105,215	107,319	109,465
Interest earned	2,023	2,063	2,104	2,146	2,189
Withdrawals for capital projects:					
Closing Balance DCC Fund	103,152	105,215	107,319	109,465	111,654
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	39,306	20,619	56,070	52,230	103,275
Contributions	35,039	35,039	35,039	50,000	50,000
Interest earned	786	412	1,121	1,045	2,065
Withdrawals for capital projects:					
VEHICLE - WATER NANOOSE PENINSULA	(31,845)		(22,564)		
Total Withdrawals for capital projects	(31,845)		(22,564)		
Other transfers out of Reserve	22,667		17,436		
Closing Balance Reserve Account	20,619	56,070	52,230	103,275	155,340
New Borrowing					
MAJOR CAP - WATER NANOOSE PENINSULA					376,844
NB WT - FAIRWINDS RESERVOIR			1,097,648		

**Water - Nanoose Peninsula
Fund Manager Summary**

	2025	2026	2027	2028	2029
NB WT - DOLPHIN DRIVE MAIN 2018	14,961				
Total New Borrowing	14,961		1,097,648		376,844
New Debt Principal/Int		1,234		87,811	
New Debt Principal/Int(Cumulative)		1,234	1,234	89,045	89,045
Borrowing cost	150		10,976		3,768

**Bulk Water Nanoose Bay
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(11.1%)	17.1%	2.0%	2.0%	2.0%	
Parcel taxes	(1,296,196)	(1,152,120)	(1,348,562)	(1,375,534)	(1,403,044)	(1,431,105)	(6,710,365)
	(1,296,196)	(1,152,120)	(1,348,562)	(1,375,534)	(1,403,044)	(1,431,105)	(6,710,365)
Grants in lieu of taxes	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(7,245)
Interdepartmental recoveries	(504,748)	(437,690)	(445,392)	(453,508)	(458,945)	(458,945)	(2,254,480)
Miscellaneous	(9,000)	(12,000)	(20,000)				(32,000)
Total Operating Revenues	(1,811,393)	(1,603,259)	(1,815,403)	(1,830,491)	(1,863,438)	(1,891,499)	(9,004,090)
Operating Expenditures							
Administration	20,095	20,544	21,160	21,795	22,449	23,122	109,070
Professional fees	4,508	4,750	750	750	750	750	7,750
Building ops	52,934	45,913	42,611	43,889	45,206	46,562	224,181
Veh & Equip ops	11,210	4,837	22,982	3,671	3,782	3,895	39,167
Operating costs	715,546	537,552	545,513	558,628	583,390	600,891	2,825,974
Wages & benefits	103,627	99,989	104,989	109,713	113,553	117,527	545,771
Contributions to reserve funds	721,116	738,148	767,069	781,716	783,979	788,423	3,859,335
Debt interest	143,030	143,030	143,030	143,030	143,030	143,030	715,150
Total Operating Expenditures	1,772,066	1,594,763	1,648,104	1,663,192	1,696,139	1,724,200	8,326,398
Operating (surplus)/deficit	(39,327)	(8,496)	(167,299)	(167,299)	(167,299)	(167,299)	(677,692)
Capital Asset Expenditures							
Capital expenditures	578,181	580,456	779,900	904,800	806,000	366,600	3,437,756
Transfer from reserves	(577,181)	(410,456)	(779,900)	(904,800)	(806,000)	(366,600)	(3,267,756)
Grants and other		(170,000)					(170,000)
Net Capital Assets funded from Operations	1,000						
Capital Financing Charges							
Existing debt (principal)	167,299	167,299	167,299	167,299	167,299	167,299	836,495
Total Capital Financing Charges	167,299	167,299	167,299	167,299	167,299	167,299	836,495
Net (surplus)/deficit for the year	128,972	158,803					158,803
Add: Prior year (surplus) / deficit	(128,972)	(158,803)					(158,803)
(Surplus) applied to future years							



Water - Bulk Water Nanoose Bay

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	493,700	779,900	904,000	806,000	366,600	3,350,200
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	1,040		800			1,840
WT-0025 NANOOSE BAY PENINSULA PUMP STATION	4,461					4,461
WT-0037 NANOOSE BULK WTR AQUIFER STOR & REC DEV	81,255					81,255
Total Water - Bulk Water Nanoose Bay	580,456	779,900	904,800	806,000	366,600	3,437,756

**Water - Bulk Water Nanoose Bay
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	3,203,911	3,473,978	3,448,884	3,284,834	3,364,367
Contributions	627,405	656,326	670,973	672,836	677,280
Interest earned	64,078	69,480	68,977	65,697	67,287
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY	(323,700)	(730,900)	(904,000)	(659,000)	(366,600)
NANOOSE BAY PENINSULA PUMP STATION	(4,461)				
NANOOSE BULK WTR AQUIFER STOR & REC DEV	(81,255)				
Total Withdrawals for capital projects	(409,416)	(730,900)	(904,000)	(659,000)	(366,600)
Other transfers out of Reserve	12,000	20,000			
Closing Balance Reserve Fund	3,473,978	3,448,884	3,284,834	3,364,367	3,742,334
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	215,896	220,214	175,618	179,130	35,713
Interest earned	4,318	4,404	3,512	3,583	714
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY		(49,000)		(147,000)	
Total Withdrawals for capital projects		(49,000)		(147,000)	
Closing Balance DCC Fund	220,214	175,618	179,130	35,713	36,427
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - BULK WATER NANOOSE BAY	(1,040)		(800)		
Total Withdrawals for capital projects	(1,040)		(800)		
Closing Balance Reserve Account	(1,040)		(800)		

**Bulk Water French Creek
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Parcel taxes	(4,606)	(4,606)	(4,606)	(4,606)	(4,606)	(4,606)	(23,030)
	(4,606)	(4,606)	(4,606)	(4,606)	(4,606)	(4,606)	(23,030)
Miscellaneous	(62,204)	(64,401)	(68,674)	(71,191)	(73,514)	(75,909)	(353,689)
Total Operating Revenues	(66,810)	(69,007)	(73,280)	(75,797)	(78,120)	(80,515)	(376,719)
Operating Expenditures							
Administration	3,305	3,397	3,499	3,604	3,712	3,823	18,035
Professional fees	500						
Building ops	13,666	11,258	10,590	10,907	11,235	11,572	55,562
Veh & Equip ops	178	344	355	365	376	388	1,828
Operating costs	17,023	26,517	27,313	28,131	28,976	29,845	140,782
Wages & benefits	28,778	26,825	28,166	29,433	30,464	31,530	146,418
Contributions to reserve funds	3,360	3,357	3,357	3,357	3,357	3,357	16,785
Total Operating Expenditures	66,810	71,698	73,280	75,797	78,120	80,515	379,410
Operating (surplus)/deficit		2,691					2,691
Capital Asset Expenditures							
Capital expenditures	3,072		2,400				2,400
Transfer from reserves	(3,072)		(2,400)				(2,400)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		2,691					2,691
Add: Prior year (surplus) / deficit		(2,691)					(2,691)
(Surplus) applied to future years							

Water - Bulk Water French Creek

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2049 MAJOR CAP - BULK WATER FRENCH CREEK		2,400				2,400
Total Water - Bulk Water French Creek		2,400				2,400

**Water - Bulk Water French Creek
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	608,363	556,129	496,178	434,911	370,095
Interest earned	12,167	11,123	9,924	8,698	7,402
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER FRENCH CREEK		(2,400)			
Total Withdrawals for capital projects		(2,400)			
Other transfers out of Reserve	64,401	68,674	71,191	73,514	75,909
Closing Balance Reserve Fund	556,129	496,178	434,911	370,095	301,588

**Water - San Pareil Fire
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		36.3%	(9.8%)				
Parcel taxes	(74,656)	(101,744)	(91,778)	(91,778)	(91,778)	(91,768)	(468,846)
	(74,656)	(101,744)	(91,778)	(91,778)	(91,778)	(91,768)	(468,846)
Operations	(298)	(319)	(319)	(319)	(319)	(329)	(1,605)
Total Operating Revenues	(74,954)	(102,063)	(92,097)	(92,097)	(92,097)	(92,097)	(470,451)
Operating Expenditures							
Administration	742	742	742	742	742	742	3,710
Debt interest	36,782	50,380	50,380	50,380	50,380	50,380	251,900
Total Operating Expenditures	37,524	51,122	51,122	51,122	51,122	51,122	255,610
Operating (surplus)/deficit	(37,430)	(50,941)	(40,975)	(40,975)	(40,975)	(40,975)	(214,841)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	37,430	40,975	40,975	40,975	40,975	40,975	204,875
Total Capital Financing Charges	37,430	40,975	40,975	40,975	40,975	40,975	204,875
Net (surplus)/deficit for the year		(9,966)					(9,966)
Add: Prior year (surplus) / deficit		9,966					9,966
(Surplus) applied to future years							

**Water - Westerne Heights
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.0%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(29,242)	(29,827)	(30,424)	(31,032)	(31,653)	(32,286)	(155,222)
	(29,242)	(29,827)	(30,424)	(31,032)	(31,653)	(32,286)	(155,222)
Utility user fees	(2,760)	(2,760)	(2,843)	(2,928)	(3,016)	(3,106)	(14,653)
Interdepartmental recoveries	(44)	(44)	(44)	(44)	(44)	(44)	(220)
Miscellaneous		(8,000)					(8,000)
Total Operating Revenues	(32,046)	(40,631)	(33,311)	(34,004)	(34,713)	(35,436)	(178,095)
Operating Expenditures							
Administration	1,750	1,845	1,900	1,957	2,016	2,076	9,794
Professional fees	662	1,240	240	240	240	240	2,200
Building ops	1,120	1,080	790	838	888	941	4,537
Veh & Equip ops	1,955	9,867	1,163	1,197	1,233	1,270	14,730
Operating costs	6,244	6,525	5,221	5,378	5,539	5,705	28,368
Wages & benefits	6,570	6,430	6,752	7,055	7,302	7,558	35,097
Contributions to reserve funds	11,503	10,541	13,122	13,216	13,372	13,523	63,774
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	31,694	39,418	31,078	31,771	32,480	33,203	167,950
Operating (surplus)/deficit	(352)	(1,213)	(2,233)	(2,233)	(2,233)	(2,233)	(10,145)
Capital Asset Expenditures							
Capital expenditures	17,166	14,846		152			14,998
Transfer from reserves	(17,166)	(14,846)		(152)			(14,998)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	2,233	2,233	2,233	2,233	2,233	2,233	11,165
Total Capital Financing Charges	2,233	2,233	2,233	2,233	2,233	2,233	11,165
Net (surplus)/deficit for the year	1,881	1,020					1,020
Add: Prior year (surplus) / deficit	(1,881)	(1,020)					(1,020)
(Surplus) applied to future years							

Water - Westurne Heights

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2051 MAJOR CAP - WATER WESTURNE HEIGHTS	14,648					14,648
VH-2051 VEHICLE - WESTURNE HEIGHTS	198		152			350
Total Water - Westurne Heights	14,846		152			14,998

**Water - Westurne Heights
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	41,588	30,173	43,758	57,709	72,020
Contributions	10,401	12,982	13,076	13,156	13,307
Interest earned	832	603	875	1,155	1,441
Withdrawals for capital projects:					
MAJOR CAP - WATER WESTURNE HEIGHTS	(14,648)				
Total Withdrawals for capital projects	(14,648)				
Other transfers out of Reserve	8,000				
Closing Balance Reserve Fund	30,173	43,758	57,709	72,020	86,768
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WESTURNE HEIGHTS	(198)		(152)		
Total Withdrawals for capital projects	(198)		(152)		
Closing Balance Reserve Account	(198)		(152)		

**Drinking Water/Watershed Protection
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		0.5%	0.3%	0.3%	0.3%	0.3%	
Property taxes	(816,896)	(821,936)	(824,816)	(827,696)	(830,576)	(833,456)	(4,138,480)
Parcel taxes	(337,840)	(338,672)	(339,632)	(340,592)	(341,552)	(342,512)	(1,702,960)
	(1,154,736)	(1,160,608)	(1,164,448)	(1,168,288)	(1,172,128)	(1,175,968)	(5,841,440)
Operating grants	(15,000)	(15,000)					(15,000)
Grants in lieu of taxes	(572)	(572)	(572)	(572)	(572)	(572)	(2,860)
Miscellaneous	(29,400)	(33,125)					(33,125)
Total Operating Revenues	(1,199,708)	(1,209,305)	(1,165,020)	(1,168,860)	(1,172,700)	(1,176,540)	(5,892,425)
Operating Expenditures							
Administration	110,254	117,771	121,304	124,943	128,692	132,552	625,262
Professional fees	332,837	349,000	130,000	133,900	137,917	142,055	892,872
Building ops	45,594	37,560	35,331	36,391	37,482	38,607	185,371
Veh & Equip ops	178	178	183	189	194	200	944
Operating costs	81,892	92,962	73,068	75,238	77,471	79,772	398,511
Program costs	292,187	349,722	218,862	186,171	157,981	128,725	1,041,461
Wages & benefits	564,697	590,110	572,365	598,121	619,056	640,722	3,020,374
Contributions to reserve funds	30,411	106,229	13,907	13,907	13,907	13,907	161,857
Total Operating Expenditures	1,458,050	1,643,532	1,165,020	1,168,860	1,172,700	1,176,540	6,326,652
Operating (surplus)/deficit	258,342	434,227					434,227
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	258,342	434,227					434,227
Add: Transfer from appropriated surplus	(175,624)	(257,815)					(257,815)
Add: Prior year (surplus) / deficit	(82,718)	(176,412)					(176,412)
(Surplus) applied to future years							



**Drinking Water/Watershed Protection
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	87,328	55,950	70,977	86,305	101,939
Contributions		13,908	13,908	13,908	13,908
Interest earned	1,747	1,119	1,420	1,726	2,039
Withdrawals for capital projects:					
Other transfers out of Reserve	33,125				
Closing Balance Reserve Fund	55,950	70,977	86,305	101,939	117,886

**Sewer - French Creek
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		11.7%	20.3%	17.5%	13.8%	8.2%	
Parcel taxes	(1,283,912)	(1,433,957)	(1,724,639)	(2,026,799)	(2,305,672)	(2,494,575)	(9,985,642)
	(1,283,912)	(1,433,957)	(1,724,639)	(2,026,799)	(2,305,672)	(2,494,575)	(9,985,642)
Operations	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Utility user fees	(351,434)	(352,810)	(363,394)	(374,296)	(385,525)	(397,091)	(1,873,116)
Miscellaneous	(133,000)	(106,802)	(74,802)	(74,802)	(74,802)	(74,802)	(406,010)
Total Operating Revenues	(1,774,346)	(1,899,569)	(2,168,835)	(2,481,897)	(2,771,999)	(2,972,468)	(12,294,768)
Operating Expenditures							
Administration	30,896	45,186	46,541	47,938	49,376	50,857	239,898
Professional fees	140,500	82,302	79,802	79,802	79,802	79,802	401,510
Building ops	29,796	28,446	27,990	28,829	29,694	30,585	145,544
Veh & Equip ops	16,756	15,303	14,762	15,205	15,661	16,131	77,062
Operating costs	1,283,528	1,426,031	1,719,117	2,017,466	2,292,197	2,479,429	9,934,240
Wages & benefits	229,098	225,317	236,583	247,229	255,882	264,838	1,229,849
Contributions to reserve funds	52,574	113,302	44,040	45,428	49,387	50,826	302,983
Total Operating Expenditures	1,783,148	1,935,887	2,168,835	2,481,897	2,771,999	2,972,468	12,331,086
Operating (surplus)/deficit	8,802	36,318					36,318
Capital Asset Expenditures							
Capital expenditures	9,002	7,716		155,144		180,000	342,860
Transfer from reserves	(9,002)	(6,687)		(155,144)		(180,000)	(341,831)
Net Capital Assets funded from Operations		1,029					1,029
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,802	37,347					37,347
Add: Prior year (surplus) / deficit	(8,802)	(37,347)					(37,347)
(Surplus) applied to future years							

Sewer - French Creek

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION			150,000		180,000	330,000
PC-7550 COMPUTER - SEWER FRENCH CR COLLECTION	1,029					1,029
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	6,687		5,144			11,831
Total Sewer - French Creek	7,716		155,144		180,000	342,860

**Sewer - French Creek
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	775,652	852,707	909,287	818,386	877,054
Contributions	61,542	39,525	40,913	42,300	43,739
Interest earned	15,513	17,054	18,186	16,368	17,541
Withdrawals for capital projects:					
MAJOR CAP - SEWER FRENCH CR COLLECTION			(150,000)		(180,000)
Total Withdrawals for capital projects			(150,000)		(180,000)
Closing Balance Reserve Fund	852,707	909,286	818,386	877,054	758,334
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER FRENCH CR COLLECTION	(6,687)		(5,144)		
Total Withdrawals for capital projects	(6,687)		(5,144)		
Closing Balance Reserve Account	(6,687)		(5,144)		

**Sewer Fairwinds
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.0%	4.5%	4.5%	4.5%	6.8%	
Parcel taxes	(67,072)	(68,432)	(71,511)	(74,729)	(78,092)	(83,427)	(376,191)
	(67,072)	(68,432)	(71,511)	(74,729)	(78,092)	(83,427)	(376,191)
Operations	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Utility user fees	(73,661)	(73,854)	(76,070)	(78,352)	(80,702)	(83,123)	(392,101)
Grants in lieu of taxes	(3,345)	(3,345)	(3,345)	(3,345)	(3,345)	(3,345)	(16,725)
Interdepartmental recoveries	(57)	(57)	(57)	(57)	(57)	(57)	(285)
Miscellaneous	(5,582)	(6,500)	(4,306)	(5,243)	(5,898)	(3,641)	(25,588)
Total Operating Revenues	(152,717)	(155,188)	(158,289)	(164,726)	(171,094)	(176,593)	(825,890)
Operating Expenditures							
Administration	13,547	14,718	15,159	15,614	16,082	16,565	78,138
Professional fees	7,700	6,500	5,000	5,000	5,000	5,000	26,500
Building ops	12,027	11,467	11,320	12,000	12,720	13,483	60,990
Veh & Equip ops	6,533	6,250	5,938	6,116	6,300	6,489	31,093
Operating costs	19,109	15,000	11,450	11,793	12,147	12,512	62,902
Wages & benefits	94,944	94,058	98,761	103,205	106,817	110,556	513,397
Contributions to reserve funds	9,716	29,443	10,661	10,998	12,028	11,988	75,118
Total Operating Expenditures	163,576	177,436	158,289	164,726	171,094	176,593	848,138
Operating (surplus)/deficit	10,859	22,248					22,248
Capital Asset Expenditures							
Capital expenditures	11,910	11,376		2,136			13,512
Transfer from reserves	(11,910)	(10,949)		(2,136)			(13,085)
Net Capital Assets funded from Operations		427					427
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	10,859	22,675					22,675
Add: Transfer from appropriated surplus	(1,200)						
Add: Prior year (surplus) / deficit	(9,659)	(22,675)					(22,675)
(Surplus) applied to future years							

**Sewer Fairwinds
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7551 MAJOR CAP - SEWER FAIRWINDS COLLECTION	8,172					8,172
PC-7551 COMPUTER - SEWER FAIRWINDS COLLECTION	427					427
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	2,777		2,136			4,913
Total Sewer Fairwinds	11,376		2,136			13,512

**Sewer Fairwinds
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	212,369	229,533	257,712	285,854	313,866
Contributions	27,588	27,894	28,231	28,193	28,153
Interest earned	4,248	4,591	5,154	5,717	6,277
Withdrawals for capital projects:					
MAJOR CAP - SEWER FAIRWINDS COLLECTION	(8,172)				
Total Withdrawals for capital projects	(8,172)				
Other transfers out of Reserve	6,500	4,306	5,243	5,898	3,641
Closing Balance Reserve Fund	229,533	257,712	285,854	313,866	344,655
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER FAIRWINDS COLLECTION	(2,777)		(2,136)		
Total Withdrawals for capital projects	(2,777)		(2,136)		
Closing Balance Reserve Account	(2,777)		(2,136)		

**Sewer - Pacific Shores
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.2%	16.5%	14.6%	11.7%	7.3%	
Parcel taxes	(94,749)	(100,666)	(117,323)	(134,442)	(150,152)	(161,127)	(663,710)
	(94,749)	(100,666)	(117,323)	(134,442)	(150,152)	(161,127)	(663,710)
Interdepartmental recoveries	(10)	(10)	(10)	(10)	(10)	(10)	(50)
Total Operating Revenues	(94,759)	(100,676)	(117,333)	(134,452)	(150,162)	(161,137)	(663,760)
Operating Expenditures							
Administration	2,410	2,562	2,639	2,718	2,799	2,883	13,601
Professional fees	2,000	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	1,864	1,775	1,810	1,900	1,954	2,009	9,448
Veh & Equip ops	1,893	2,055	2,251	2,318	2,388	2,460	11,472
Operating costs	71,459	77,485	93,421	109,644	124,582	134,761	539,893
Wages & benefits	15,215	14,906	15,652	16,356	16,929	17,521	81,364
Contributions to reserve funds	4,493	7,006	60	16	10	3	7,095
Total Operating Expenditures	99,334	107,289	117,333	134,452	150,162	161,137	670,373
Operating (surplus)/deficit	4,575	6,613					6,613
Capital Asset Expenditures							
Capital expenditures	35,899	522		348			870
Transfer from reserves	(35,899)	(452)		(348)			(800)
Net Capital Assets funded from Operations		70					70
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,575	6,683					6,683
Add: Prior year (surplus) / deficit	(4,575)	(6,683)					(6,683)
(Surplus) applied to future years							

Sewer - Pacific Shores

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
PC-7554 COMPUTER - SEWER PACIFIC SHORES	70					70
VH-7554 VEHICLE - SEWER PACIFIC SHORES	452		348			800
Total Sewer - Pacific Shores	522		348			870

**Sewer - Pacific Shores
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	92,756	95,111	97,013	98,953	100,932
Contributions	500				
Interest earned	1,855	1,902	1,940	1,979	2,019
Withdrawals for capital projects:					
Closing Balance Reserve Fund	95,111	97,013	98,953	100,932	102,951
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER PACIFIC SHORES	(452)		(348)		
Total Withdrawals for capital projects	(452)		(348)		
Closing Balance Reserve Account	(452)		(348)		

**Sewer - Surfside
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		15.3%	8.7%	13.3%	10.8%	6.9%	
Parcel taxes	(34,480)	(39,740)	(43,205)	(48,959)	(54,267)	(57,995)	(244,166)
	(34,480)	(39,740)	(43,205)	(48,959)	(54,267)	(57,995)	(244,166)
Utility user fees	(6,044)	(6,044)	(6,225)	(6,412)	(6,604)	(6,802)	(32,087)
Interdepartmental recoveries	(2)	(2)	(2)	(2)	(2)	(2)	(10)
Miscellaneous		(4,100)					(4,100)
Total Operating Revenues	(40,526)	(49,886)	(49,432)	(55,373)	(60,873)	(64,799)	(280,363)
Operating Expenditures							
Administration	749	916	944	972	1,001	1,031	4,864
Professional fees	200	1,000					1,000
Building ops	317	220	118	121	125	129	713
Veh & Equip ops	441	1,218	254	262	270	278	2,282
Operating costs	34,566	37,273	42,929	48,689	54,033	57,801	240,725
Wages & benefits	3,088	3,016	3,167	3,310	3,426	3,545	16,464
Contributions to reserve funds	2,824	10,792	2,020	2,019	2,018	2,015	18,864
Total Operating Expenditures	42,185	54,435	49,432	55,373	60,873	64,799	284,912
Operating (surplus)/deficit	1,659	4,549					4,549
Capital Asset Expenditures							
Capital expenditures	126	110		72			182
Transfer from reserves	(126)	(96)		(72)			(168)
Net Capital Assets funded from Operations		14					14
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,659	4,563					4,563
Add: Prior year (surplus) / deficit	(1,659)	(4,563)					(4,563)
(Surplus) applied to future years							

Sewer - Surfside

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
PC-7555 COMPUTER - SEWER SURFSIDE	14					14
VH-7555 VEHICLE - SEWER SURFSIDE	96		72			168
Total Sewer - Surfside	110		72			182

**Sewer - Surfside
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	43,984	51,486	54,536	57,646	60,817
Contributions	6,622	2,020	2,019	2,018	2,015
Interest earned	880	1,030	1,091	1,153	1,216
Withdrawals for capital projects:					
Closing Balance Reserve Fund	51,486	54,536	57,646	60,817	64,048
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER SURFSIDE	(96)		(72)		
Total Withdrawals for capital projects	(96)		(72)		
Closing Balance Reserve Account	(96)		(72)		

**Sewer - Cedar
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		21.8%	(0.1%)	1.1%	1.1%	1.2%	
Parcel taxes	(135,691)	(165,226)	(165,031)	(166,870)	(168,763)	(170,713)	(836,603)
	(135,691)	(165,226)	(165,031)	(166,870)	(168,763)	(170,713)	(836,603)
Operations	(300)	(300)	(300)	(300)	(300)	(300)	(1,500)
Utility user fees	(70,576)	(70,576)	(72,693)	(74,874)	(77,120)	(79,434)	(374,697)
Interdepartmental recoveries	(6)	(6)	(6)	(6)	(6)	(6)	(30)
Total Operating Revenues	(206,573)	(236,108)	(238,030)	(242,050)	(246,189)	(250,453)	(1,212,830)
Operating Expenditures							
Administration	3,432	3,565	3,649	3,735	3,824	3,916	18,689
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	6,820	6,770	6,906	7,078	7,255	7,437	35,446
Veh & Equip ops	2,303	1,583	1,630	1,679	1,730	1,781	8,403
Operating costs	99,909	96,167	99,052	102,023	105,084	108,237	510,563
Wages & benefits	9,557	9,342	9,809	10,251	10,610	10,981	50,993
Contributions to reserve funds	8,785	21,115	12,491	12,791	13,193	13,608	73,198
Debt interest	29,008	52,310	54,831	54,831	54,831	54,831	271,634
Total Operating Expenditures	161,314	192,352	189,868	193,888	198,027	202,291	976,426
Operating (surplus)/deficit	(45,259)	(43,756)	(48,162)	(48,162)	(48,162)	(48,162)	(236,404)
Capital Asset Expenditures							
Capital expenditures	385	330	40,000	220			40,550
Transfer from reserves	(385)	(286)	(40,000)	(220)			(40,506)
Net Capital Assets funded from Operations		44					44
Capital Financing Charges							
Existing debt (principal)	48,162	48,162	48,162	48,162	48,162	48,162	240,810
Total Capital Financing Charges	48,162	48,162	48,162	48,162	48,162	48,162	240,810
Net (surplus)/deficit for the year	2,903	4,450					4,450
Add: Prior year (surplus) / deficit	(2,903)	(4,450)					(4,450)
(Surplus) applied to future years							

**Sewer - Cedar
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION		40,000				40,000
PC-7558 COMPUTER - SEWER CEDAR COLLECTION	44					44
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	286		220			506
Total Sewer - Cedar	330	40,000	220			40,550

**Sewer - Cedar
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	213,201	238,370	215,418	232,307	249,826
Contributions	20,905	12,281	12,581	12,873	13,288
Interest earned	4,264	4,767	4,308	4,646	4,997
Withdrawals for capital projects:					
MAJOR CAP - SEWER CEDAR COLLECTION		(40,000)			
Total Withdrawals for capital projects		(40,000)			
Closing Balance Reserve Fund	238,370	215,418	232,307	249,826	268,111
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER CEDAR COLLECTION	(286)		(220)		
Total Withdrawals for capital projects	(286)		(220)		
Closing Balance Reserve Account	(286)		(220)		

**Sewer - Barclay
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	16.5%	12.1%	(4.5%)		
Parcel taxes	(252,080)	(259,642)	(302,594)	(339,236)	(323,962)	(323,962)	(1,549,396)
	(252,080)	(259,642)	(302,594)	(339,236)	(323,962)	(323,962)	(1,549,396)
Operations	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(8,450)
Utility user fees	(66,708)	(66,958)	(68,967)	(71,036)	(73,167)	(75,362)	(355,490)
Interdepartmental recoveries	(18)	(18)	(18)	(18)	(18)	(18)	(90)
Miscellaneous	(17,000)	(24,557)		(6,000)		(8,000)	(38,557)
Total Operating Revenues	(337,496)	(352,865)	(373,269)	(417,980)	(398,837)	(409,032)	(1,951,983)
Operating Expenditures							
Administration	6,579	7,808	8,043	8,284	8,532	8,788	41,455
Professional fees	18,500	11,307					11,307
Building ops	4,962	4,819	4,755	5,040	5,342	5,663	25,619
Veh & Equip ops	6,061	11,873	6,229	12,416	6,788	14,992	52,298
Operating costs	167,095	184,363	220,899	258,093	292,369	324,027	1,279,751
Wages & benefits	29,402	28,856	30,299	31,663	32,771	33,918	157,507
Contributions to reserve funds	51,502	61,641	34,471	33,911	53,035	21,644	204,702
Debt interest	34,935	34,935	34,935	34,935			104,805
Total Operating Expenditures	319,036	345,602	339,631	384,342	398,837	409,032	1,877,444
Operating (surplus)/deficit	(18,460)	(7,263)	(33,638)	(33,638)			(74,539)
Capital Asset Expenditures							
Capital expenditures	14,662	21,477	100,000	664			122,141
Transfer from reserves	(14,662)	(21,344)	(100,000)	(664)			(122,008)
Net Capital Assets funded from Operations		133					133
Capital Financing Charges							
Existing debt (principal)	33,638	33,638	33,638	33,638			100,914
Total Capital Financing Charges	33,638	33,638	33,638	33,638			100,914
Net (surplus)/deficit for the year	15,178	26,508					26,508
Add: Prior year (surplus) / deficit	(15,178)	(26,508)					(26,508)
(Surplus) applied to future years							

**Sewer - Barclay
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	20,481	100,000				120,481
PC-7557 COMPUTER - SEWER BARCLAY CRESCENT	133					133
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	863		664			1,527
Total Sewer - Barclay	21,477	100,000	664			122,141

**Sewer - Barclay
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	101,347	126,139	50,738	66,980	91,062
Contributions	61,046	33,876	33,316	22,742	21,049
Interest earned	2,027	2,523	1,015	1,340	1,821
Withdrawals for capital projects:					
MAJOR CAP - SEWER BARCLAY CRESCENT	(20,481)	(100,000)			
Total Withdrawals for capital projects	(20,481)	(100,000)			
Other transfers out of Reserve	17,800	11,800	18,089		6,000
Closing Balance Reserve Fund	126,139	50,738	66,980	91,062	107,932
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER BARCLAY CRESCENT	(863)		(664)		
Total Withdrawals for capital projects	(863)		(664)		
Closing Balance Reserve Account	(863)		(664)		

**Sewer - Reid Rd Debt
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Parcel taxes	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(18,300)
	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(18,300)
Total Operating Revenues	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(18,300)
Operating Expenditures							
Administration	36	36	36	36	36	36	180
Debt interest	1,585	1,585	1,585	1,585	1,585	1,585	7,925
Total Operating Expenditures	1,621	1,621	1,621	1,621	1,621	1,621	8,105
Operating (surplus)/deficit	(2,039)	(2,039)	(2,039)	(2,039)	(2,039)	(2,039)	(10,195)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	2,039	2,039	2,039	2,039	2,039	2,039	10,195
Total Capital Financing Charges	2,039	2,039	2,039	2,039	2,039	2,039	10,195
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Sewer - Hawthorne Rise Debt
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		16.4%	14.1%				
Parcel taxes	(10,040)	(11,686)	(13,332)	(13,332)	(13,332)	(13,332)	(65,014)
	(10,040)	(11,686)	(13,332)	(13,332)	(13,332)	(13,332)	(65,014)
Total Operating Revenues	(10,040)	(11,686)	(13,332)	(13,332)	(13,332)	(13,332)	(65,014)
Operating Expenditures							
Administration	99	99	99	99	99	99	495
Debt interest	3,813	5,460	7,106	7,106	7,106	7,106	33,884
Total Operating Expenditures	3,912	5,559	7,205	7,205	7,205	7,205	34,379
Operating (surplus)/deficit	(6,128)	(6,127)	(6,127)	(6,127)	(6,127)	(6,127)	(30,635)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	6,128	6,128	6,127	6,127	6,127	6,127	30,636
Total Capital Financing Charges	6,128	6,128	6,127	6,127	6,127	6,127	30,636
Net (surplus)/deficit for the year		1					1
Add: Prior year (surplus) / deficit		(1)					(1)
(Surplus) applied to future years							

**River's Edge Stormwater
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(6,129)	(6,313)	(6,502)	(6,697)	(6,898)	(7,105)	(33,515)
	(6,129)	(6,313)	(6,502)	(6,697)	(6,898)	(7,105)	(33,515)
Total Operating Revenues	(6,129)	(6,313)	(6,502)	(6,697)	(6,898)	(7,105)	(33,515)
Operating Expenditures							
Administration	916	469	483	498	512	528	2,490
Operating costs	4,000	4,000	4,120	4,244	4,371	4,502	21,237
Wages & benefits	1,213	1,213	1,274	1,331	1,378	1,426	6,622
Contributions to reserve funds	4,000	1,306	625	624	637	649	3,841
Total Operating Expenditures	10,129	6,988	6,502	6,697	6,898	7,105	34,190
Operating (surplus)/deficit	4,000	675					675
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,000	675					675
Add: Prior year (surplus) / deficit	(4,000)	(675)					(675)
(Surplus) applied to future years							

**River's Edge Stormwater
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	45,812	48,034	49,620	51,237	52,900
Contributions	1,306	625	625	638	650
Interest earned	916	961	992	1,025	1,058
Withdrawals for capital projects:					
Closing Balance Reserve Fund	48,034	49,620	51,237	52,900	54,608

**Cedar Estates Stormwater
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,527)	(4,663)	(4,803)	(4,947)	(5,095)	(5,248)	(24,756)
	(4,527)	(4,663)	(4,803)	(4,947)	(5,095)	(5,248)	(24,756)
Miscellaneous	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Total Operating Revenues	(14,527)	(14,663)	(14,803)	(14,947)	(15,095)	(15,248)	(74,756)
Operating Expenditures							
Administration	457	796	820	844	870	896	4,226
Operating costs	11,400	11,400	1,442	1,485	1,530	1,576	17,433
Wages & benefits	1,213	1,213	1,274	1,331	1,378	1,426	6,622
Contributions to reserve funds	2,857	2,654	11,267	11,287	11,317	11,350	47,875
Total Operating Expenditures	15,927	16,063	14,803	14,947	15,095	15,248	76,156
Operating (surplus)/deficit	1,400	1,400					1,400
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,400	1,400					1,400
Add: Prior year (surplus) / deficit	(1,400)	(1,400)					(1,400)
(Surplus) applied to future years							

**Cedar Estates Stormwater
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	51,776	45,466	47,642	49,882	52,197
Contributions	2,654	11,267	11,287	11,317	11,350
Interest earned	1,036	909	953	998	1,044
Withdrawals for capital projects:					
Other transfers out of Reserve	10,000	10,000	10,000	10,000	10,000
Closing Balance Reserve Fund	45,466	47,642	49,882	52,197	54,591

**Streetlighting - Rural Areas
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(16,008)	(16,488)	(16,983)	(17,492)	(18,017)	(18,557)	(87,537)
	(16,008)	(16,488)	(16,983)	(17,492)	(18,017)	(18,557)	(87,537)
Miscellaneous		(1,200)					(1,200)
Total Operating Revenues	(16,008)	(17,688)	(16,983)	(17,492)	(18,017)	(18,557)	(88,737)
Operating Expenditures							
Administration	926	1,312	1,312	1,312	1,312	1,312	6,560
Operating costs	14,450	14,450	13,684	14,094	14,517	14,952	71,697
Wages & benefits	132	132	139	145	150	155	721
Contributions to reserve funds	376	2,995	1,848	1,941	2,038	2,138	10,960
Total Operating Expenditures	15,884	18,889	16,983	17,492	18,017	18,557	89,938
Operating (surplus)/deficit	(124)	1,201					1,201
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(124)	1,201					1,201
Add: Prior year (surplus) / deficit	124	(1,201)					(1,201)
(Surplus) applied to future years							

**Streetlighting - Rural Areas
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	17,307	17,653	18,006	18,366	18,733
Interest earned	346	353	360	367	375
Withdrawals for capital projects:					
Closing Balance Reserve Fund	17,653	18,006	18,366	18,733	19,108

**Streetlighting - Fairwinds
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		11.7%	(5.0%)	3.0%	3.0%	3.0%	
Property taxes	(27,220)	(30,407)	(28,878)	(29,744)	(30,637)	(31,556)	(151,222)
	(27,220)	(30,407)	(28,878)	(29,744)	(30,637)	(31,556)	(151,222)
Grants in lieu of taxes	(61)	(61)	(61)	(61)	(61)	(61)	(305)
Miscellaneous		(2,000)					(2,000)
Total Operating Revenues	(27,281)	(32,468)	(28,939)	(29,805)	(30,698)	(31,617)	(153,527)
Operating Expenditures							
Administration	2,025	1,998	1,998	1,998	1,998	1,998	9,990
Operating costs	22,070	22,070	20,732	21,354	21,995	22,655	108,806
Wages & benefits	132	132	139	145	150	155	721
Contributions to reserve funds	3,517	2,908	6,070	6,308	6,555	6,809	28,650
Total Operating Expenditures	27,744	27,108	28,939	29,805	30,698	31,617	148,167
Operating (surplus)/deficit	463	(5,360)					(5,360)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	463	(5,360)					(5,360)
Add: Prior year (surplus) / deficit	(463)	5,360					5,360
(Surplus) applied to future years							

**Streetlighting - Fairwinds
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	68,094	70,364	75,841	81,666	87,854
Contributions	908	4,070	4,308	4,555	4,809
Interest earned	1,362	1,407	1,517	1,633	1,757
Withdrawals for capital projects:					
Closing Balance Reserve Fund	70,364	75,841	81,666	87,854	94,420

**Streetlighting - French Creek Village
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(66,430)	(68,423)	(70,476)	(72,590)	(74,768)	(77,011)	(363,268)
	(66,430)	(68,423)	(70,476)	(72,590)	(74,768)	(77,011)	(363,268)
Miscellaneous		(4,500)					(4,500)
Total Operating Revenues	(66,430)	(72,923)	(70,476)	(72,590)	(74,768)	(77,011)	(367,768)
Operating Expenditures							
Administration	5,113	5,113	5,113	5,113	5,113	5,113	25,565
Operating costs	56,500	61,500	58,845	60,610	62,429	64,302	307,686
Wages & benefits	313	313	329	343	355	368	1,708
Contributions to reserve funds	4,853	8,839	6,189	6,524	6,871	7,228	35,651
Total Operating Expenditures	66,779	75,765	70,476	72,590	74,768	77,011	370,610
Operating (surplus)/deficit	349	2,842					2,842
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	349	2,842					2,842
Add: Prior year (surplus) / deficit	(349)	(2,842)					(2,842)
(Surplus) applied to future years							



**Streetlighting - French Creek Village
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	10,063	19,103	25,674	32,711	40,236
Contributions	8,839	6,189	6,524	6,871	7,228
Interest earned	201	382	513	654	805
Withdrawals for capital projects:					
Closing Balance Reserve Fund	19,103	25,674	32,711	40,236	48,269

**Streetlighting - River's Edge
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(3.5%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(8,058)	(7,774)	(8,007)	(8,247)	(8,495)	(8,750)	(41,273)
	(8,058)	(7,774)	(8,007)	(8,247)	(8,495)	(8,750)	(41,273)
Miscellaneous		(200)					(200)
Total Operating Revenues	(8,058)	(7,974)	(8,007)	(8,247)	(8,495)	(8,750)	(41,473)
Operating Expenditures							
Administration	642	642	642	642	642	642	3,210
Operating costs	7,000	7,000	7,010	7,220	7,437	7,660	36,327
Wages & benefits	132	132	139	145	150	155	721
Contributions to reserve funds	498	1,049	216	240	266	293	2,064
Total Operating Expenditures	8,272	8,823	8,007	8,247	8,495	8,750	42,322
Operating (surplus)/deficit	214	849					849
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	214	849					849
Add: Prior year (surplus) / deficit	(214)	(849)					(849)
(Surplus) applied to future years							

**Streetlighting - River's Edge
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	15,215	15,519	15,829	16,170	16,543
Contributions			24	50	77
Interest earned	304	310	317	323	331
Withdrawals for capital projects:					
Closing Balance Reserve Fund	15,519	15,829	16,170	16,543	16,951

**Streetlighting - Highway Intersections
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(16.5%)	16.4%	3.0%	3.0%	3.0%	
Property taxes	(3,117)	(2,603)	(3,031)	(3,122)	(3,216)	(3,312)	(15,284)
	(3,117)	(2,603)	(3,031)	(3,122)	(3,216)	(3,312)	(15,284)
Operating grants	(536)	(536)	(552)	(569)	(586)	(603)	(2,846)
Total Operating Revenues	(3,653)	(3,139)	(3,583)	(3,691)	(3,802)	(3,915)	(18,130)
Operating Expenditures							
Administration	287	287	287	287	287	287	1,435
Operating costs	3,060	3,060	3,152	3,246	3,344	3,444	16,246
Wages & benefits	132	132	139	145	150	155	721
Contributions to reserve funds	362		5	13	21	29	68
Total Operating Expenditures	3,841	3,479	3,583	3,691	3,802	3,915	18,470
Operating (surplus)/deficit	188	340					340
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	188	340					340
Add: Prior year (surplus) / deficit	(188)	(340)					(340)
(Surplus) applied to future years							

**Streetlighting - Highway Intersections
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	665	678	697	724	759
Contributions		5	13	21	29
Interest earned	13	14	14	14	15
Withdrawals for capital projects:					
Closing Balance Reserve Fund	678	697	724	759	803

**Streetlighting - Highway#4
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(22.8%)	28.3%	3.0%	3.0%	3.0%	
Property taxes	(4,120)	(3,179)	(4,078)	(4,200)	(4,326)	(4,456)	(20,239)
	(4,120)	(3,179)	(4,078)	(4,200)	(4,326)	(4,456)	(20,239)
Total Operating Revenues	(4,120)	(3,179)	(4,078)	(4,200)	(4,326)	(4,456)	(20,239)
Operating Expenditures							
Administration	327	327	334	342	351	362	1,716
Operating costs	3,500	3,500	3,605	3,713	3,825	3,939	18,582
Wages & benefits	132	132	139	145	150	155	721
Contributions to reserve funds	788						
Total Operating Expenditures	4,747	3,959	4,078	4,200	4,326	4,456	21,019
Operating (surplus)/deficit	627	780					780
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	627	780					780
Add: Prior year (surplus) / deficit	(627)	(780)					(780)
(Surplus) applied to future years							

**Streetlighting - Highway#4
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	3,562	3,633	3,706	3,780	3,856
Interest earned	71	73	74	76	77
Withdrawals for capital projects:					
Closing Balance Reserve Fund	3,633	3,706	3,780	3,856	3,933

**EV Charging Station
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		100.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(10,000)	(20,000)	(20,600)	(21,218)	(21,855)	(22,510)	(106,183)
	(10,000)	(20,000)	(20,600)	(21,218)	(21,855)	(22,510)	(106,183)
Utility user fees	(2,000)	(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(26,547)
Total Operating Revenues	(12,000)	(25,000)	(25,750)	(26,523)	(27,319)	(28,138)	(132,730)
Operating Expenditures							
Administration	726	1,087	1,120	1,153	1,188	1,223	5,771
Operating costs	16,087	29,434	6,435	6,629	6,827	7,032	56,357
Contributions to reserve funds	7,294	5,745	18,195	18,741	19,304	19,883	81,868
Total Operating Expenditures	24,107	36,266	25,750	26,523	27,319	28,138	143,996
Operating (surplus)/deficit	12,107	11,266					11,266
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,107	11,266					11,266
Add: Transfer from appropriated surplus	(10,079)	(10,079)					(10,079)
Add: Prior year (surplus) / deficit	(2,028)	(1,187)					(1,187)
(Surplus) applied to future years							

**Solid Waste Management
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		20.0%	15.0%	20.0%	20.0%	20.0%	
Property taxes	(1,744,591)	(2,093,540)	(2,407,571)	(2,889,085)	(3,466,902)	(4,160,283)	(15,017,381)
	(1,744,591)	(2,093,540)	(2,407,571)	(2,889,085)	(3,466,902)	(4,160,283)	(15,017,381)
Operations	(209,500)	(311,000)	(308,346)	(314,513)	(320,803)	(327,219)	(1,581,881)
Landfill tipping fees	(11,300,000)	(14,770,500)	(14,770,500)	(15,145,500)	(15,520,500)	(16,296,525)	(76,503,525)
Grants in lieu of taxes	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Interdepartmental recoveries	(103,007)						
Miscellaneous	(1,032,988)	(1,684,600)	(4,252,515)	(4,923,969)	(1,559,570)	(1,128,418)	(13,549,072)
Total Operating Revenues	(14,396,886)	(18,866,440)	(21,745,732)	(23,279,867)	(20,874,575)	(21,919,245)	(106,685,859)
Operating Expenditures							
Administration	1,208,608	1,408,803	1,451,067	1,494,599	1,539,437	1,585,621	7,479,527
Professional fees	908,400	1,341,745	1,381,997	1,423,458	1,466,161	1,510,146	7,123,507
Building ops	331,918	504,586	514,684	530,125	546,029	562,411	2,657,835
Veh & Equip ops	1,452,217	2,130,338	2,194,248	2,260,075	2,327,877	2,397,714	11,310,252
Operating costs	4,917,902	6,846,563	6,551,543	6,743,546	6,945,559	7,153,631	34,240,842
Wages & benefits	4,974,018	6,799,181	6,741,568	7,044,939	7,291,512	7,546,716	35,423,916
Transfer to other gov/org		8,724					8,724
Contributions to reserve funds	3,875,383	3,882,048	2,600,000	3,500,000	300,000	548,341	10,830,389
Total Operating Expenditures	17,668,446	22,921,988	21,435,107	22,996,742	20,416,575	21,304,580	109,074,992
Operating (surplus)/deficit	3,271,560	4,055,548	(310,625)	(283,125)	(458,000)	(614,665)	2,389,133
Capital Asset Expenditures							
Capital expenditures	7,935,005	8,105,738	7,110,625	3,783,125	458,000	2,914,665	22,372,153
Transfer from reserves	(4,284,863)	(5,490,134)	(6,800,000)	(3,500,000)		(2,300,000)	(18,090,134)
Net Capital Assets funded from Operations	3,650,142	2,615,604	310,625	283,125	458,000	614,665	4,282,019
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,921,702	6,671,152					6,671,152
Add: Transfer from appropriated surplus	(3,327,041)	(2,303,233)					(2,303,233)
Add: Prior year (surplus) / deficit	(3,594,661)	(4,367,919)					(4,367,919)
(Surplus) applied to future years							



Solid Waste Management

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	763,505	135,000	25,000	200,000	200,000	1,323,505
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	1,081,783	87,500	95,000	205,000	190,000	1,659,283
PC-1200 COMPUTER - SOLID WASTE MANAGEMENT	420,445					420,445
SW-0010 SW - PHASE 3 CONSTRUCTION	3,059,691	5,530,125	3,530,125			12,119,941
SW-0012 SW - FLARE STATION REPLACEMENT	19,671					19,671
SW-0013 SW - PHASE 1 FINAL CLOSURE					2,021,665	2,021,665
SW-0014 SW - PLC UPGRADE & CONTROL VALVE	172,643					172,643
SW-0015 SW - CR WWTP UPGRADE/REPLACEMENT	603,000					603,000
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	1,985,000	1,355,000	130,000	50,000	500,000	4,020,000
Total Solid Waste Management	8,105,738	7,107,625	3,780,125	455,000	2,911,665	22,360,153

**Solid Waste Management
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	17,979,500	16,231,004	8,909,401	4,992,038	4,660,727
Contributions	3,382,048	2,300,000	3,200,000		248,341
Interest earned	359,590	324,620	178,188	99,841	93,215
Withdrawals for capital projects:					
SW - PHASE 3 CONSTRUCTION	(3,029,566)	(5,500,000)	(3,500,000)		
SW - PHASE 1 FINAL CLOSURE					(2,000,000)
SW - PLC UPGRADE & CONTROL VALVE	(170,568)				
SW - CR WWTP UPGRADE/REPLACEMENT	(600,000)				
VEHICLE - SOLID WASTE ENG & DISP OPS	(1,690,000)	(1,300,000)			(300,000)
Total Withdrawals for capital projects	(5,490,134)	(6,800,000)	(3,500,000)		(2,300,000)
Other transfers out of Reserve	600,000	3,146,223	3,795,551	431,152	
Closing Balance Reserve Fund	15,631,004	8,909,401	4,992,038	4,660,727	2,702,283
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	4,446,636	4,835,569	5,232,280	5,636,926	6,049,665
Contributions	300,000	300,000	300,000	300,000	300,000
Interest earned	88,933	96,711	104,646	112,739	120,993
Withdrawals for capital projects:					
Closing Balance Reserve Account	4,835,569	5,232,280	5,636,926	6,049,665	6,470,658

**Solid Waste Collection & Recycling
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operations	(1,233,465)	(1,428,525)	(1,433,525)	(1,438,525)	(1,443,525)	(1,448,525)	(7,192,625)
Utility user fees	(5,726,008)	(7,000,913)	(7,489,972)	(8,010,821)	(8,565,524)	(9,156,283)	(40,223,513)
Miscellaneous	(569,490)	(1,419,490)	(69,490)	(69,490)	(69,490)		(1,627,960)
Total Operating Revenues	(7,528,963)	(9,848,928)	(8,992,987)	(9,518,836)	(10,078,539)	(10,604,808)	(49,044,098)
Operating Expenditures							
Administration	651,594	692,741	713,524	734,929	756,977	779,686	3,677,857
Professional fees	10,000	10,000	10,300	10,609	10,927	11,255	53,091
Building ops	22,818	18,797	17,681	18,211	18,758	19,320	92,767
Veh & Equip ops	1,900	2,785	2,868	2,954	3,043	3,134	14,784
Operating costs	6,474,024	8,516,978	6,914,471	7,156,376	7,406,748	7,665,883	37,660,456
Wages & benefits	448,734	664,168	633,632	662,146	685,321	709,307	3,354,574
Contributions to reserve funds	208,609	187,890	700,511	933,611	1,196,765	1,416,223	4,435,000
Total Operating Expenditures	7,817,679	10,093,359	8,992,987	9,518,836	10,078,539	10,604,808	49,288,529
Operating (surplus)/deficit	288,716	244,431					244,431
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	288,716	244,431					244,431
Add: Transfer from appropriated surplus	(131,851)						
Add: Prior year (surplus) / deficit	(156,865)	(244,431)					(244,431)
(Surplus) applied to future years							

**Solid Waste Collection & Recycling
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,643,453	514,212	1,225,007	2,183,118	3,423,545
Contributions	187,890	700,511	933,611	1,196,765	1,416,223
Interest earned	32,869	10,284	24,500	43,662	68,471
Withdrawals for capital projects:					
Other transfers out of Reserve	1,350,000				
Closing Balance Reserve Fund	514,212	1,225,007	2,183,118	3,423,545	4,908,239

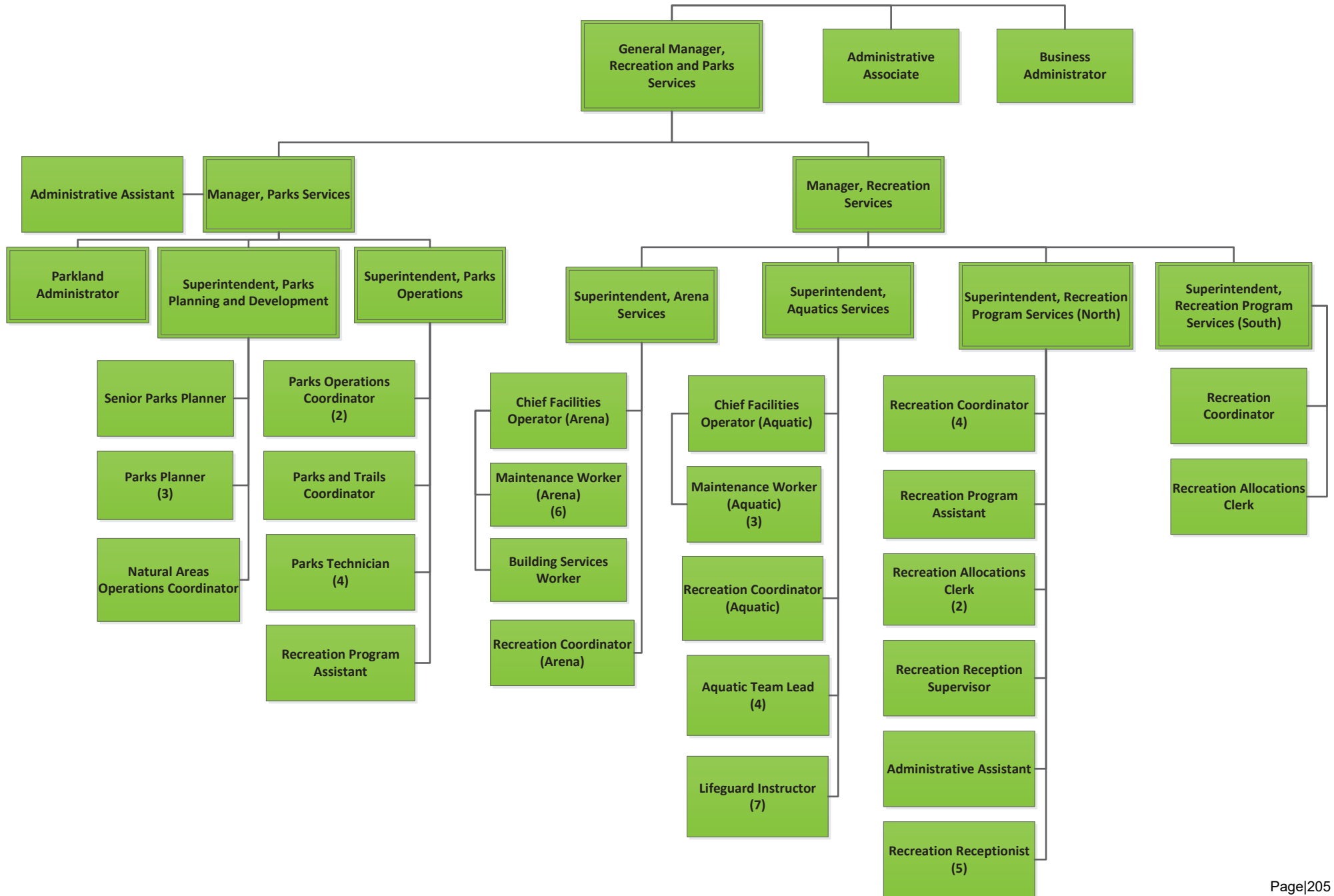


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operating grants	(806,741)	(75,962)					(75,962)
Total Operating Revenues	(806,741)	(75,962)					(75,962)
Operating Expenditures							
Professional fees	80,741	75,962					75,962
Transfer to other gov/org	726,000						
Total Operating Expenditures	806,741	75,962					75,962
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	53,715						
Grants and other	(53,715)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

RECREATION AND PARKS SERVICES

Updated to September 30, 2024



**RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		12.6%	22.2%	7.5%	4.7%	3.7%	
Property taxes	(16,995,443)	(19,131,216)	(23,375,540)	(25,119,993)	(26,311,636)	(27,282,686)	(121,221,071)
	(16,995,443)	(19,131,216)	(23,375,540)	(25,119,993)	(26,311,636)	(27,282,686)	(121,221,071)
Operations	(46,280)	(73,695)	(73,790)	(73,888)	(73,989)	(74,093)	(369,455)
Recreation fees	(750,122)	(802,699)	(819,263)	(836,209)	(853,551)	(871,294)	(4,183,016)
Recreation facility rentals	(574,191)	(593,191)	(610,417)	(628,159)	(646,434)	(665,257)	(3,143,458)
Recreation vending sales	(3,800)	(3,800)	(3,860)	(3,922)	(3,985)	(4,051)	(19,618)
Recreation concession	(6,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(35,000)
Recreation other	(535,797)	(528,497)	(480,957)	(491,092)	(749,464)	(765,007)	(3,015,017)
Operating grants	(350,638)	(299,772)	(1,000)	(1,000)	(1,000)	(1,000)	(303,772)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Interdepartmental recoveries	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(67,180)
Miscellaneous	(270,298)	(175,167)	(121,046)	(97,922)	(86,750)	(70,531)	(551,416)
Total Operating Revenues	(19,546,635)	(21,629,103)	(25,506,939)	(27,273,251)	(28,747,875)	(29,754,985)	(132,912,153)
Operating Expenditures							
Administration	1,350,837	1,522,858	1,568,482	1,615,479	1,663,882	1,713,739	8,084,440
Legislative	1,000						
Professional fees	1,215,394	1,168,625	439,443	452,371	525,686	481,203	3,067,328
Building ops	1,079,940	1,167,266	1,162,284	1,197,155	1,233,066	1,270,058	6,029,829
Veh & Equip ops	263,790	294,587	301,462	310,508	319,824	329,414	1,555,795
Operating costs	2,839,694	3,059,910	3,072,513	3,143,076	3,520,943	3,624,937	16,421,379
Program costs	942,448	1,035,485	962,274	979,832	1,048,589	1,068,471	5,094,651
Wages & benefits	7,699,595	8,221,002	9,221,193	9,636,146	10,514,216	10,882,215	48,474,772
Transfer to other gov/org	2,975,362	2,733,131	2,501,869	2,556,752	2,621,007	2,674,689	13,087,448
Contributions to reserve funds	2,868,870	4,440,415	2,362,039	2,084,302	1,205,482	1,315,250	11,407,488
Debt interest	159,787	166,192	137,193	189,254	179,648	171,398	843,685
Total Operating Expenditures	21,396,717	23,809,471	21,728,752	22,164,875	22,832,343	23,531,374	114,066,815
Operating (surplus)/deficit	1,850,082	2,180,368	(3,778,187)	(5,108,376)	(5,915,532)	(6,223,611)	(18,845,338)
Capital Asset Expenditures							
Capital expenditures	31,287,696	57,494,444	25,259,432	19,846,310	2,575,320	12,373,300	117,548,806
Transfer from reserves	(9,137,644)	(13,756,688)	(5,597,263)	(2,424,380)	(1,220,400)	(278,300)	(23,277,031)
Grants and other	(7,373,667)	(6,775,777)	(1,805,575)	(1,590,000)	(250,000)	(375,000)	(10,796,352)
New borrowing	(13,753,000)	(36,379,000)	(17,550,000)	(15,450,000)	(1,100,000)	(11,600,000)	(82,079,000)
Net Capital Assets funded from Operations	1,023,385	582,979	306,594	381,930	4,920	120,000	1,396,423
Capital Financing Charges							
Existing debt (principal)	167,177	314,883	309,855	261,721	258,399	258,399	1,403,257
New debt (principal & interest)	130,030	363,790	3,176,738	4,559,725	5,652,213	5,845,212	19,597,678
Total Capital Financing Charges	297,207	678,673	3,486,593	4,821,446	5,910,612	6,103,611	21,000,935
Net (surplus)/deficit for the year	3,170,674	3,442,020	15,000	95,000			3,552,020
Less: Transfer to appropriated surplus	85,240	110,000	95,000				205,000
Add: Transfer from appropriated surplus	(1,641,604)	(1,467,180)	(110,000)	(95,000)			(1,672,180)
Add: Prior year (surplus) / deficit	(1,614,310)	(2,084,840)					(2,084,840)
(Surplus) applied to future years							

**RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(3,656,041)	9.0%	(3,838,843)	5.0%	(3,992,397)	4.0%	(4,152,093)	4.0%	(4,276,655)	3.0%
2703 REGIONAL PARKS - CAPITAL	(2,292,208)	18.0%	(3,436,601)	49.9%	(3,518,065)	2.4%	(3,260,482)	(7.3%)	(3,567,464)	9.4%
	(\$5,948,249)		(\$7,275,444)		(\$7,510,462)		(\$7,412,575)		(\$7,844,119)	
Community Parks and Halls										
2080 COMMUNITY PARKS - AREA A	(436,776)	28.9%	(526,557)	20.6%	(584,495)	11.0%	(621,458)	6.3%	(643,911)	3.6%
2081 COMMUNITY PARKS - AREA B	(687,203)	49.8%	(707,819)	3.0%	(672,428)	(5.0%)	(692,601)	3.0%	(713,379)	3.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(136,695)	25.7%	(162,419)	18.8%	(180,514)	11.1%	(186,373)	3.2%	(192,426)	3.2%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(165,738)	14.2%	(198,519)	19.8%	(206,008)	3.8%	(213,011)	3.4%	(219,674)	3.1%
2084 COMMUNITY PARKS - AREA E	(459,846)	8.1%	(528,758)	15.0%	(560,563)	6.0%	(591,680)	5.6%	(609,430)	3.0%
2085 COMMUNITY PARKS - AREA F	(495,000)	15.8%	(644,621)	30.2%	(729,180)	13.1%	(751,055)	3.0%	(773,587)	3.0%
2086 COMMUNITY PARKS - AREA G	(386,488)	11.9%	(451,357)	16.8%	(468,256)	3.7%	(483,494)	3.3%	(499,231)	3.3%
2087 COMMUNITY PARKS - AREA H	(514,996)	22.3%	(550,779)	6.9%	(569,500)	3.4%	(586,676)	3.0%	(594,407)	1.3%
	(\$3,282,742)		(\$3,770,829)		(\$3,970,944)		(\$4,126,348)		(\$4,246,045)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(389,710)	24.9%	(571,099)	46.5%	(590,790)	3.4%	(609,096)	3.1%	(628,022)	3.1%
	(\$389,710)		(\$571,099)		(\$590,790)		(\$609,096)		(\$628,022)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(2,112,754)	3.0%	(2,186,700)	3.5%	(2,263,235)	3.5%	(2,342,448)	3.5%	(2,424,434)	3.5%
2915 NORTH COMM REC - SPORTFIELDS	(444,764)	4.0%	(458,107)	3.0%	(471,850)	3.0%	(486,006)	3.0%	(500,586)	3.0%
	(\$2,557,518)		(\$2,644,807)		(\$2,735,085)		(\$2,828,454)		(\$2,925,020)	
Oceanside Place										
3070 OCEANSIDE PLACE	(2,415,783)	8.0%	(2,657,361)	10.0%	(3,123,097)	17.5%	(3,216,789)	3.0%	(3,313,293)	3.0%
	(\$2,415,783)		(\$2,657,361)		(\$3,123,097)		(\$3,216,789)		(\$3,313,293)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(2,758,986)	23.9%	(4,607,507)	67.0%	(5,298,633)	15.0%	(6,146,414)	16.0%	(6,330,806)	3.0%
	(\$2,758,986)		(\$4,607,507)		(\$5,298,633)		(\$6,146,414)		(\$6,330,806)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(152,781)	(20.9%)	(153,020)	0.2%	(147,445)	(3.6%)	(149,090)	1.1%	(150,792)	1.1%
	(\$152,781)		(\$153,020)		(\$147,445)		(\$149,090)		(\$150,792)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(17,391)		(17,391)		(17,391)		(17,391)		(17,391)	
2781 PORT THEATER - AREA B	(37,808)		(37,808)		(37,808)		(37,808)		(37,808)	
2782 PORT THEATER - AREA C (Extension)	(17,285)		(17,401)	0.7%	(17,401)		(17,401)		(17,401)	
2783 PORT THEATER - AREA C (E Wellington)	(4,475)		(4,475)		(4,475)		(4,475)		(4,475)	
2784 PORT THEATER - AREA E	(24,962)		(24,961)		(24,961)		(24,961)		(24,961)	
3170 SOUTH COMMUNITY REC - B/L 1059	(1,523,526)	3.1%	(1,593,437)	4.6%	(1,641,501)	3.0%	(1,720,834)	4.8%	(1,742,553)	1.3%
	(\$1,625,447)		(\$1,695,473)		(\$1,743,537)		(\$1,822,870)		(\$1,844,589)	
Total RECREATION & PARKS SERVICES	(19,131,216)	12.6%	(23,375,540)	22.2%	(25,119,993)	7.5%	(26,311,636)	4.7%	(27,282,686)	3.7%

**Oceanside Place
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		8.0%	10.0%	17.5%	3.0%	3.0%	
Property taxes	(2,236,836)	(2,415,783)	(2,657,361)	(3,123,097)	(3,216,789)	(3,313,293)	(14,726,323)
	(2,236,836)	(2,415,783)	(2,657,361)	(3,123,097)	(3,216,789)	(3,313,293)	(14,726,323)
Operations	(15,500)	(17,650)	(17,650)	(17,650)	(17,650)	(17,650)	(88,250)
Recreation fees	(106,000)	(108,000)	(111,240)	(114,577)	(118,015)	(121,555)	(573,387)
Recreation facility rentals	(470,000)	(480,000)	(494,400)	(509,232)	(524,509)	(540,244)	(2,548,385)
Recreation vending sales	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(9,000)
Recreation concession	(6,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(35,000)
Recreation other	(82,150)	(75,350)	(77,357)	(79,420)	(81,544)	(83,729)	(397,400)
Operating grants	(1,700)	(500)	(500)	(500)	(500)	(500)	(2,500)
Interdepartmental recoveries	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(67,180)
Total Operating Revenues	(2,933,422)	(3,119,519)	(3,380,744)	(3,866,712)	(3,981,243)	(4,099,207)	(18,447,425)
Operating Expenditures							
Administration	233,474	244,087	251,410	258,952	266,721	274,723	1,295,893
Professional fees	25,662	41,662	42,912	44,199	55,525	47,191	231,489
Building ops	459,143	478,727	493,089	507,881	523,118	538,811	2,541,626
Veh & Equip ops	106,382	111,458	112,841	116,226	119,714	123,304	583,543
Operating costs	111,839	124,574	142,062	140,075	144,029	148,100	698,840
Program costs	103,000	103,000	106,090	109,273	112,551	115,927	546,841
Wages & benefits	1,540,556	1,639,610	1,721,591	1,799,062	1,862,029	1,927,200	8,949,492
Contributions to reserve funds	792,260	639,750	510,749	891,044	897,556	923,951	3,863,050
Total Operating Expenditures	3,372,316	3,382,868	3,380,744	3,866,712	3,981,243	4,099,207	18,710,774
Operating (surplus)/deficit	438,894	263,349					263,349
Capital Asset Expenditures							
Capital expenditures	1,839,600	1,383,223	1,846,600	946,380	152,900	88,300	4,417,403
Transfer from reserves	(903,600)	(560,050)	(1,846,600)	(946,380)	(152,900)	(88,300)	(3,594,230)
Grants and other	(936,000)	(823,173)					(823,173)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	438,894	263,349					263,349
Add: Transfer from appropriated surplus	(662)	(1,960)					(1,960)
Add: Prior year (surplus) / deficit	(438,232)	(261,389)					(261,389)
(Surplus) applied to future years							

**Oceanside Place
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	560,050	1,792,150	946,380	152,900	88,300	3,539,780
RC-0003 OP HEAT RECOVERY/ENERGY UPGRADES	823,173					823,173
VH-3070 VEHICLE - OCEANSIDE PLACE		54,450				54,450
Total Oceanside Place	1,383,223	1,846,600	946,380	152,900	88,300	4,417,403

**Oceanside Place
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,359,520	1,666,410	363,887	315,829	1,066,802
Contributions	639,750	510,749	891,044	897,556	923,951
Interest earned	27,190	33,328	7,278	6,317	21,336
Withdrawals for capital projects:					
MAJOR CAP - OCEANSIDE PLACE	(360,050)	(1,792,150)	(946,380)	(152,900)	(88,300)
VEHICLE - OCEANSIDE PLACE		(54,450)			
Total Withdrawals for capital projects	(360,050)	(1,846,600)	(946,380)	(152,900)	(88,300)
Closing Balance Reserve Fund	1,666,410	363,887	315,829	1,066,802	1,923,789

**Ravensong Aquatic Centre
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		23.9%	67.0%	15.0%	16.0%	3.0%	
Property taxes	(2,227,047)	(2,758,986)	(4,607,507)	(5,298,633)	(6,146,414)	(6,330,806)	(25,142,346)
	(2,227,047)	(2,758,986)	(4,607,507)	(5,298,633)	(6,146,414)	(6,330,806)	(25,142,346)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(183,736)	(183,736)	(189,248)	(194,926)	(200,773)	(206,796)	(975,479)
Recreation facility rentals	(94,191)	(94,191)	(97,017)	(99,927)	(102,925)	(106,013)	(500,073)
Recreation vending sales	(2,000)	(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(10,618)
Recreation other	(453,647)	(453,147)	(403,600)	(411,672)	(667,920)	(681,278)	(2,617,617)
Miscellaneous	(1,200)	(21,200)	(1,201)	(1,202)	(1,204)	(1,205)	(26,012)
Total Operating Revenues	(2,964,561)	(3,516,000)	(5,303,373)	(6,011,222)	(7,124,161)	(7,331,089)	(29,285,845)
Operating Expenditures							
Administration	307,694	313,988	323,408	333,110	343,104	353,397	1,667,007
Legislative	1,000						
Professional fees	312,558	275,220	28,257	29,104	39,977	31,177	403,735
Building ops	362,648	375,940	387,218	398,835	410,800	423,124	1,995,917
Veh & Equip ops	42,197	43,892	45,208	46,565	47,962	49,400	233,027
Operating costs	208,552	207,276	349,214	353,381	648,877	668,033	2,226,781
Program costs	86,475	86,475	39,069	40,241	92,253	95,021	353,059
Wages & benefits	1,994,895	2,082,455	2,363,619	2,469,982	3,097,237	3,205,640	13,218,933
Contributions to reserve funds	67,007	402,694	1,370,788	823,423	38,975	100,321	2,736,201
Total Operating Expenditures	3,383,026	3,787,940	4,906,781	4,494,641	4,719,185	4,926,113	22,834,660
Operating (surplus)/deficit	418,465	271,940	(396,592)	(1,516,581)	(2,404,976)	(2,404,976)	(6,451,185)
Capital Asset Expenditures							
Capital expenditures	685,098	8,083,054	15,541,594	15,129,594	80,000		38,834,242
Transfer from reserves	(525,098)	(5,946,460)	(1,435,000)	(943,000)	(80,000)		(8,404,460)
New borrowing		(2,000,000)	(14,000,000)	(14,000,000)			(30,000,000)
Net Capital Assets funded from Operations	160,000	136,594	106,594	186,594			429,782
Capital Financing Charges							
New debt (principal & interest)		20,000	304,998	1,424,987	2,404,976	2,404,976	6,559,937
Total Capital Financing Charges		20,000	304,998	1,424,987	2,404,976	2,404,976	6,559,937
Net (surplus)/deficit for the year	578,465	428,534	15,000	95,000			538,534
Less: Transfer to appropriated surplus	45,000	110,000	95,000				205,000
Add: Transfer from appropriated surplus	(438,058)	(410,220)	(110,000)	(95,000)			(615,220)
Add: Prior year (surplus) / deficit	(185,407)	(128,314)					(128,314)
(Surplus) applied to future years							

Ravensong Aquatic Centre

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-3200 MAJOR CAP - RAVENSONG	1,808,000	612,000	200,000	80,000		2,700,000
PR-0057 RAVENSONG POOL EXPANSION	6,188,554	14,929,594	14,929,594			36,047,742
VH-3200 VEHICLE - RAVENSONG	86,500					86,500
Total Ravensong Aquatic Centre	8,083,054	15,541,594	15,129,594	80,000		38,834,242

**Ravensong Aquatic Centre
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	6,638,041	1,207,036	1,166,965	1,070,727	1,051,117
Contributions	382,694	1,370,788	823,423	38,975	100,321
Interest earned	132,761	24,141	23,339	21,415	21,022
Withdrawals for capital projects:					
MAJOR CAP - RAVENSONG	(1,763,000)	(597,000)	(105,000)	(80,000)	
RAVENSONG POOL EXPANSION	(4,096,960)	(838,000)	(838,000)		
VEHICLE - RAVENSONG	(86,500)				
Total Withdrawals for capital projects	(5,946,460)	(1,435,000)	(943,000)	(80,000)	
Closing Balance Reserve Fund	1,207,036	1,166,965	1,070,727	1,051,117	1,172,460
New Borrowing					
RAVENSONG POOL EXPANSION	2,000,000	14,000,000	14,000,000		
Total New Borrowing	2,000,000	14,000,000	14,000,000		
New Debt Principal/Int		164,998	1,119,989	1,119,989	
New Debt Principal/Int(Cumulative)		164,998	1,284,987	2,404,976	2,404,976
Borrowing cost	20,000	140,000	140,000		

**Northern Community Recreation
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.2%	3.4%	3.4%	3.4%	3.4%	
Property taxes	(2,478,871)	(2,557,518)	(2,644,807)	(2,735,085)	(2,828,454)	(2,925,020)	(13,690,884)
	(2,478,871)	(2,557,518)	(2,644,807)	(2,735,085)	(2,828,454)	(2,925,020)	(13,690,884)
Operations	(3,540)	(3,175)	(3,270)	(3,368)	(3,469)	(3,573)	(16,855)
Recreation fees	(426,636)	(468,970)	(476,005)	(483,144)	(490,393)	(497,747)	(2,416,259)
Operating grants	(14,452)	(4,339)					(4,339)
Miscellaneous	(204,400)		(62,298)	(63,720)	(67,546)	(51,326)	(244,890)
Total Operating Revenues	(3,127,899)	(3,034,002)	(3,186,380)	(3,285,317)	(3,389,862)	(3,477,666)	(16,373,227)
Operating Expenditures							
Administration	207,197	248,359	255,810	263,485	271,389	279,531	1,318,574
Professional fees	82,851	81,793	6,454	6,647	16,847	7,352	119,093
Building ops	16,884	16,781	17,284	17,803	18,337	18,887	89,092
Veh & Equip ops	22,338	28,216	29,062	29,934	30,832	31,757	149,801
Operating costs	121,458	128,270	145,409	143,059	146,626	150,296	713,660
Program costs	688,027	773,635	743,629	755,700	768,012	780,573	3,821,549
Wages & benefits	1,218,963	1,182,948	1,352,963	1,413,847	1,463,331	1,514,548	6,927,637
Transfer to other gov/org	800,354	617,251	635,769	654,842	674,488	694,722	3,277,072
Contributions to reserve funds	204,351	317,145					317,145
Total Operating Expenditures	3,362,423	3,394,398	3,186,380	3,285,317	3,389,862	3,477,666	16,733,623
Operating (surplus)/deficit	234,524	360,396					360,396
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	234,524	360,396					360,396
Add: Transfer from appropriated surplus	(43,851)	(107,793)					(107,793)
Add: Prior year (surplus) / deficit	(190,673)	(252,603)					(252,603)
(Surplus) applied to future years							

**Northern Community Recreation
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	260,503	265,713	271,027	276,448	281,977
Interest earned	5,210	5,314	5,421	5,529	5,640
Withdrawals for capital projects:					
Closing Balance Reserve Fund	265,713	271,027	276,448	281,977	287,617
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	796,382	812,310	828,556	845,127	862,030
Interest earned	15,928	16,246	16,571	16,903	17,241
Withdrawals for capital projects:					
Closing Balance Reserve Account	812,310	828,556	845,127	862,030	879,271

**Gabriola Island Recreation
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(20.9%)	0.2%	(3.6%)	1.1%	1.1%	
Property taxes	(193,122)	(152,781)	(153,020)	(147,445)	(149,090)	(150,792)	(753,128)
	(193,122)	(152,781)	(153,020)	(147,445)	(149,090)	(150,792)	(753,128)
Total Operating Revenues	(193,122)	(152,781)	(153,020)	(147,445)	(149,090)	(150,792)	(753,128)
Operating Expenditures							
Administration	7,863	8,758	9,021	9,292	9,571	9,858	46,500
Professional fees	43,775	33,965	6,500	6,500	6,500	6,500	59,965
Veh & Equip ops	175	175	180	186	191	197	929
Operating costs	2,568	33,268	3,669	3,775	3,884	3,996	48,592
Wages & benefits	24,824	32,618	34,249	35,791	37,043	38,340	178,041
Transfer to other gov/org	146,558	99,401	99,401	91,901	91,901	91,901	474,505
Contributions to reserve funds	852						
Total Operating Expenditures	226,615	208,185	153,020	147,445	149,090	150,792	808,532
Operating (surplus)/deficit	33,493	55,404					55,404
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	33,493	55,404					55,404
Add: Transfer from appropriated surplus	(22,775)	(58,057)					(58,057)
Add: Prior year (surplus) / deficit	(10,718)	2,653					2,653
(Surplus) applied to future years							

**Gabriola Island Recreation
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	90,553	92,364	94,211	96,095	98,017
Interest earned	1,811	1,847	1,884	1,922	1,960
Withdrawals for capital projects:					
Closing Balance Reserve Fund	92,364	94,211	96,095	98,017	99,977

**Area A Recreation & Culture
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		24.9%	46.5%	3.4%	3.1%	3.1%	
Property taxes	(311,910)	(389,710)	(571,099)	(590,790)	(609,096)	(628,022)	(2,788,717)
	(311,910)	(389,710)	(571,099)	(590,790)	(609,096)	(628,022)	(2,788,717)
Recreation fees	(24,000)	(32,243)	(32,727)	(33,218)	(33,716)	(34,222)	(166,126)
Recreation facility rentals	(10,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)	(95,000)
Operating grants	(5,117)	(500)	(500)	(500)	(500)	(500)	(2,500)
Total Operating Revenues	(351,027)	(441,453)	(623,326)	(643,508)	(662,312)	(681,744)	(3,052,343)
Operating Expenditures							
Administration	37,569	38,298	39,447	40,630	41,849	43,104	203,328
Professional fees	5,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	13,320	22,570	18,247	18,795	19,358	19,939	98,909
Veh & Equip ops	1,525	1,525	1,571	1,618	1,666	1,716	8,096
Operating costs	23,596	35,404	41,278	40,478	41,654	42,866	201,680
Program costs	55,291	60,720	61,481	62,253	63,037	63,832	311,323
Wages & benefits	228,400	290,970	406,152	424,429	439,284	454,659	2,015,494
Transfer to other gov/org	54,000	50,000	50,000	50,000	50,000	50,000	250,000
Contributions to reserve funds	157,530	5,170					5,170
Total Operating Expenditures	576,231	509,657	623,326	643,508	662,312	681,744	3,120,547
Operating (surplus)/deficit	225,204	68,204					68,204
Capital Asset Expenditures							
Capital expenditures	3,858,168	3,551,395	37,500		37,500		3,626,395
Transfer from reserves	(1,367,660)	(1,114,503)	(37,500)		(37,500)		(1,189,503)
Grants and other	(2,467,460)	(2,415,914)					(2,415,914)
Net Capital Assets funded from Operations	23,048	20,978					20,978
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	248,252	89,182					89,182
Add: Transfer from appropriated surplus	(107,172)	(75,978)					(75,978)
Add: Prior year (surplus) / deficit	(141,080)	(13,204)					(13,204)
(Surplus) applied to future years							



Area A Recreation & Culture

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-3171 MAJOR CAP - REC & CULTURE EA A	20,978	37,500		37,500		95,978
PR-0048 EA A STH WELLINGTON COMM CENTRE FAC UPG	3,525,917					3,525,917
VH-3171 VEHICLE - REC & CULTURE EA A	4,500					4,500
Total Area A Recreation & Culture	3,551,395	37,500		37,500		3,626,395

**Area A Recreation & Culture
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,488,609	438,881	410,159	418,362	389,229
Interest earned	29,772	8,778	8,203	8,367	7,785
Withdrawals for capital projects:					
MAJOR CAP - REC & CULTURE EA A		(37,500)		(37,500)	
EA A STH WELLINGTON COMM CENTRE FAC UPG	(1,075,000)				
VEHICLE - REC & CULTURE EA A	(4,500)				
Total Withdrawals for capital projects	(1,079,500)	(37,500)		(37,500)	
Closing Balance Reserve Fund	438,881	410,159	418,362	389,229	397,014

**Southern Community Recreation & Culture
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.1%	4.6%	3.0%	4.8%	1.3%	
Property taxes	(1,477,961)	(1,523,526)	(1,593,437)	(1,641,501)	(1,720,834)	(1,742,553)	(8,221,851)
	(1,477,961)	(1,523,526)	(1,593,437)	(1,641,501)	(1,720,834)	(1,742,553)	(8,221,851)
Operating grants	(94,369)	(89,433)					(89,433)
Total Operating Revenues	(1,572,330)	(1,612,959)	(1,593,437)	(1,641,501)	(1,720,834)	(1,742,553)	(8,311,284)
Operating Expenditures							
Administration	42,622	41,791	43,045	44,336	45,666	47,036	221,874
Professional fees	4,122	2,000	2,060	2,122	32,185	3,151	41,518
Building ops	91,600	76,600	68,898	70,965	73,094	75,287	364,844
Operating costs	17,685	17,755	18,285	18,832	19,394	19,974	94,240
Wages & benefits	15,902	16,654	17,486	18,273	18,913	19,575	90,901
Transfer to other gov/org	1,446,414	1,488,443	1,443,663	1,486,973	1,531,582	1,577,530	7,528,191
Total Operating Expenditures	1,618,345	1,643,243	1,593,437	1,641,501	1,720,834	1,742,553	8,341,568
Operating (surplus)/deficit	46,015	30,284					30,284
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	46,015	30,284					30,284
Add: Transfer from appropriated surplus	(27,122)						
Add: Prior year (surplus) / deficit	(18,893)	(30,284)					(30,284)
(Surplus) applied to future years							

**Regional Parks Operations
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	5.0%	4.0%	4.0%	3.0%	
Property taxes	(3,354,166)	(3,656,041)	(3,838,843)	(3,992,397)	(4,152,093)	(4,276,655)	(19,916,029)
	(3,354,166)	(3,656,041)	(3,838,843)	(3,992,397)	(4,152,093)	(4,276,655)	(19,916,029)
Operations	(5,800)	(31,430)	(31,430)	(31,430)	(31,430)	(31,430)	(157,150)
Recreation fees	(9,750)	(9,750)	(10,043)	(10,344)	(10,654)	(10,974)	(51,765)
Miscellaneous	(10,000)	(80,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)
Total Operating Revenues	(3,379,716)	(3,777,221)	(3,890,316)	(4,044,171)	(4,204,177)	(4,329,059)	(20,244,944)
Operating Expenditures							
Administration	305,913	365,747	376,720	388,021	399,662	411,652	1,941,802
Professional fees	519,000	507,159	252,155	259,659	267,389	275,351	1,561,713
Building ops	76,997	119,708	110,549	113,866	117,281	120,800	582,204
Veh & Equip ops	33,223	48,349	49,799	51,293	52,832	54,417	256,690
Operating costs	1,264,517	1,183,966	1,103,186	1,135,981	1,169,759	1,204,553	5,797,445
Program costs	9,655	11,655	12,005	12,365	12,736	13,118	61,879
Wages & benefits	1,485,264	1,583,223	1,728,267	1,806,038	1,869,250	1,934,674	8,921,452
Transfer to other gov/org	100,000	75,000	75,000	75,000	75,000	75,000	375,000
Contributions to reserve funds	189,820	1,013,901	182,635	201,948	236,188	239,494	1,874,166
Total Operating Expenditures	3,984,389	4,908,708	3,890,316	4,044,171	4,200,097	4,329,059	21,372,351
Operating (surplus)/deficit	604,673	1,131,487			(4,080)		1,127,407
Capital Asset Expenditures							
Capital expenditures	121,000				4,080		4,080
Net Capital Assets funded from Operations	121,000				4,080		4,080
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	725,673	1,131,487					1,131,487
Add: Transfer from appropriated surplus	(396,615)	(409,239)					(409,239)
Add: Prior year (surplus) / deficit	(329,058)	(722,248)					(722,248)
(Surplus) applied to future years							



Regional Parks Operations

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
PC-2700 COMPUTER - REGIONAL PARKS				4,080		4,080
Total Regional Parks Operations				4,080		4,080

**Regional Parks Capital
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		18.0%	49.9%	2.4%	(7.3%)	9.4%	
Property taxes	(1,942,549)	(2,292,208)	(3,436,601)	(3,518,065)	(3,260,482)	(3,567,464)	(16,074,820)
	(1,942,549)	(2,292,208)	(3,436,601)	(3,518,065)	(3,260,482)	(3,567,464)	(16,074,820)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Miscellaneous		(30,000)					(30,000)
Total Operating Revenues	(1,943,179)	(2,322,838)	(3,437,231)	(3,518,695)	(3,261,112)	(3,568,094)	(16,107,970)
Operating Expenditures							
Professional fees	44,000	30,000	30,900	31,827	32,782	33,765	159,274
Contributions to reserve funds	1,317,000	1,891,467	297,498	161,537	7,500	7,500	2,365,502
Debt interest	92,825	92,825	92,825	92,825	92,825	92,825	464,125
Total Operating Expenditures	1,453,825	2,014,292	421,223	286,189	133,107	134,090	2,988,901
Operating (surplus)/deficit	(489,354)	(308,546)	(3,016,008)	(3,232,506)	(3,128,005)	(3,434,004)	(13,119,069)
Capital Asset Expenditures							
Capital expenditures	17,755,344	37,755,772	5,113,163	1,780,000	1,875,000	11,910,000	58,433,935
Transfer from reserves	(4,223,587)	(4,248,881)	(1,913,163)	(435,000)	(875,000)	(190,000)	(7,662,044)
Grants and other	(240,037)	(237,875)					(237,875)
New borrowing	(12,653,000)	(32,855,000)	(3,000,000)	(1,150,000)	(1,000,000)	(11,600,000)	(49,605,000)
Net Capital Assets funded from Operations	638,720	414,016	200,000	195,000		120,000	929,016
Capital Financing Charges							
Existing debt (principal)	75,496	75,496	75,496	75,496	75,496	75,496	377,480
New debt (principal & interest)	126,530	328,550	2,740,512	2,962,010	3,052,509	3,238,508	12,322,089
Total Capital Financing Charges	202,026	404,046	2,816,008	3,037,506	3,128,005	3,314,004	12,699,569
Net (surplus)/deficit for the year	351,392	509,516					509,516
Add: Transfer from appropriated surplus	(350,530)	(200,817)					(200,817)
Add: Prior year (surplus) / deficit	(862)	(308,699)					(308,699)
(Surplus) applied to future years							



Regional Parks Capital

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL				1,000,000	11,600,000	12,600,000
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	1,070,815	225,000	360,000	875,000	190,000	2,720,815
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	809,740	4,200,000				5,009,740
PR-0013 NOTCH, EA E			1,200,000			1,200,000
PR-0016 LIGHTHOUSE CRT - NILE CREEK	87,515					87,515
PR-0019 THE LOOKOUT - EA E			100,000			100,000
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	317,000					317,000
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	34,399,238					34,399,238
PR-0056 COATS MARSH REG PARK WEIR REPLACEMENT	798,361					798,361
PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE	78,816	691,979				770,795
VH-2703 VEHICLE - REGIONAL PARKS	194,287		120,000		120,000	434,287
Total Regional Parks Capital	37,755,772	5,116,979	1,780,000	1,875,000	11,910,000	58,437,751

**Regional Parks Capital
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	5,544,983	4,416,221	3,233,678	3,250,837	2,658,542
Contributions	2,576,605	454,133	337,485	217,688	220,994
Interest earned	110,900	88,324	64,674	65,017	53,170
Withdrawals for capital projects:					
MAJOR CAP - REGIONAL PARKS CAPITAL	(595,727)	(25,000)	(285,000)	(875,000)	(190,000)
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	(560,426)	(1,200,000)			
NOTCH, EA E			(50,000)		
LIGHTHOUSE CRT - NILE CREEK	(87,515)				
THE LOOKOUT - EA E			(100,000)		
QUALICUM TO ACRD REGIONAL TRAIL	(200,000)				
PARKLAND PROPERTY PURCHASE - NORTH	(1,544,238)				
COATS MARSH REG PARK WEIR REPLACEMENT	(798,361)				
E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE		(500,000)			
Total Withdrawals for capital projects	(3,786,267)	(1,725,000)	(435,000)	(875,000)	(190,000)
Closing Balance Reserve Fund	4,446,221	3,233,678	3,200,837	2,658,542	2,742,706
New Borrowing					
LAND - REGIONAL PARKS CAPITAL				1,000,000	11,600,000
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL		3,000,000			
NOTCH, EA			1,150,000		
PARKLAND PROPERTY PURCHASE - NORTH	32,855,000				
Total New Borrowing	32,855,000	3,000,000	1,150,000	1,000,000	11,600,000
New Debt Principal/Int		2,710,512	239,998	91,999	79,999
New Debt Principal/Int(Cumulative)		2,710,512	2,950,510	3,042,509	3,122,508
Borrowing cost	328,550	30,000	11,500	10,000	116,000

**Community Parks and Halls - Area A
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		28.9%	20.6%	11.0%	6.3%	3.6%	
Property taxes	(338,746)	(436,776)	(526,557)	(584,495)	(621,458)	(643,911)	(2,813,197)
	(338,746)	(436,776)	(526,557)	(584,495)	(621,458)	(643,911)	(2,813,197)
Operations	(100)	(100)	(100)	(100)	(100)	(100)	(500)
Miscellaneous	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Total Operating Revenues	(342,846)	(440,876)	(530,657)	(588,595)	(625,558)	(648,011)	(2,833,697)
Operating Expenditures							
Administration	27,064	34,829	35,873	36,950	38,058	39,200	184,910
Professional fees	37,000	35,000	11,050	11,382	11,723	12,075	81,230
Building ops	5,298	7,440	5,913	6,091	6,273	6,462	32,179
Veh & Equip ops	8,277	8,587	8,845	9,110	9,383	9,665	45,590
Operating costs	146,652	191,082	184,814	190,359	196,070	201,952	964,277
Wages & benefits	158,596	182,733	200,913	209,954	217,302	224,908	1,035,810
Transfer to other gov/org	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Contributions to reserve funds	155	32,815					32,815
Debt interest	(3,500)						
Total Operating Expenditures	399,542	512,486	467,408	483,846	498,809	514,262	2,476,811
Operating (surplus)/deficit	56,696	71,610	(63,249)	(104,749)	(126,749)	(133,749)	(356,886)
Capital Asset Expenditures							
Capital expenditures	1,401,251	1,776,301	650,000	400,000	175,000		3,001,301
Transfer from reserves	(854,218)	(579,929)	(100,000)	(100,000)	(75,000)		(854,929)
Grants and other	(185,642)	(484,981)					(484,981)
New borrowing	(350,000)	(700,000)	(550,000)	(300,000)	(100,000)		(1,650,000)
Net Capital Assets funded from Operations	11,391	11,391					11,391
Capital Financing Charges							
New debt (principal & interest)	3,500	7,000	63,249	104,749	126,749	133,749	435,496
Total Capital Financing Charges	3,500	7,000	63,249	104,749	126,749	133,749	435,496
Net (surplus)/deficit for the year	71,587	90,001					90,001
Add: Transfer from appropriated surplus	(11,391)	(36,750)					(36,750)
Add: Prior year (surplus) / deficit	(60,196)	(53,251)					(53,251)
(Surplus) applied to future years							



Community Parks and Halls - Area A

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-2080 LAND - COMM PARKS EA A	700,000					700,000
MJ-2080 MAJOR CAP - COMM PARKS EA A	861,320	650,000	400,000	175,000		2,086,320
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	214,981					214,981
Total Community Parks and Halls - Area A	1,776,301	650,000	400,000	175,000		3,001,301

**Community Parks and Halls - Area A
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	533,667	315,783	222,099	126,541	54,072
Contributions	15,052				
Interest earned	10,673	6,316	4,442	2,531	1,081
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA A	(225,000)	(100,000)	(100,000)	(75,000)	
EA A NELSON BOAT LAUNCH IMPROVEMENT	(18,609)				
Total Withdrawals for capital projects	(243,609)	(100,000)	(100,000)	(75,000)	
Closing Balance Reserve Fund	315,783	222,099	126,541	54,072	55,153
New Borrowing					
LAND - COMM PARKS EA	700,000				
MAJOR CAP - COMM PARKS EA		550,000	300,000	100,000	
Total New Borrowing	700,000	550,000	300,000	100,000	
New Debt Principal/Int		57,749	44,000	24,000	8,000
New Debt Principal/Int(Cumulative)		57,749	101,749	125,749	133,749
Borrowing cost	7,000	5,500	3,000	1,000	

**Community Parks and Halls - Area B
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		49.8%	3.0%	(5.0%)	3.0%	3.0%	
Property taxes	(458,899)	(687,203)	(707,819)	(672,428)	(692,601)	(713,379)	(3,473,430)
	(458,899)	(687,203)	(707,819)	(672,428)	(692,601)	(713,379)	(3,473,430)
Operations	(450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Miscellaneous	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Total Operating Revenues	(463,349)	(691,653)	(712,269)	(676,878)	(697,051)	(717,829)	(3,495,680)
Operating Expenditures							
Administration	40,936	47,061	48,472	49,927	51,424	52,967	249,851
Professional fees	92,760	79,160	11,575	11,922	12,280	12,648	127,585
Building ops	6,898	8,790	7,304	7,523	7,748	7,981	39,346
Veh & Equip ops	8,377	8,744	9,006	9,277	9,555	9,841	46,423
Operating costs	169,144	196,335	192,225	197,991	203,932	210,049	1,000,532
Wages & benefits	158,585	184,618	202,892	212,022	219,443	227,123	1,046,098
Transfer to other gov/org	10,000	10,000	10,000	10,000	10,000	7,500	47,500
Contributions to reserve funds	7,760	40,752	369	6,350	23,731	39,032	110,234
Debt interest	32,405	40,460	28,970	18,544	8,938	688	97,600
Total Operating Expenditures	526,865	615,920	510,813	523,556	547,051	567,829	2,765,169
Operating (surplus)/deficit	63,516	(75,733)	(201,456)	(153,322)	(150,000)	(150,000)	(730,511)
Capital Asset Expenditures							
Capital expenditures	1,831,906	766,421	850,000	1,250,000		125,000	2,991,421
Transfer from reserves	(586,978)	(316,073)	(200,000)				(516,073)
Grants and other	(494,756)	(450,348)	(650,000)	(1,250,000)		(125,000)	(2,475,348)
New borrowing	(750,000)						
Net Capital Assets funded from Operations	172						
Capital Financing Charges							
Existing debt (principal)	58,778	206,484	201,456	153,322	150,000	150,000	861,262
Total Capital Financing Charges	58,778	206,484	201,456	153,322	150,000	150,000	861,262
Net (surplus)/deficit for the year	122,466	130,751					130,751
Add: Transfer from appropriated surplus	(101,845)	(71,710)					(71,710)
Add: Prior year (surplus) / deficit	(20,621)	(59,041)					(59,041)
(Surplus) applied to future years							



Community Parks and Halls - Area B

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-2081 LAND - COMM PARK EA B	28,422					28,422
MJ-2081 MAJOR CAP - COMM PARKS EA B	737,999	850,000	1,250,000		125,000	2,962,999
Total Community Parks and Halls - Area B	766,421	850,000	1,250,000		125,000	2,991,421



**Community Parks and Halls - Area B
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	122,420	97,198	99,511	107,851	133,739
Contributions	40,752	369	6,350	23,731	39,032
Interest earned	2,448	1,944	1,990	2,157	2,675
Withdrawals for capital projects:					
LAND - COMM PARK EA B	(28,422)				
MAJOR CAP - COMM PARKS EA B	(40,000)				
Total Withdrawals for capital projects	(68,422)				
Closing Balance Reserve Fund	97,198	99,511	107,851	133,739	175,446

Community Parks and Halls - Area C (Extension)
FINANCIAL PLAN SUMMARY
2025 to 2029

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		25.7%	18.8%	11.1%	3.2%	3.2%	
Property taxes	(108,738)	(136,695)	(162,419)	(180,514)	(186,373)	(192,426)	(858,427)
	(108,738)	(136,695)	(162,419)	(180,514)	(186,373)	(192,426)	(858,427)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(12,148)	(17,000)	(11,444)				(28,444)
Total Operating Revenues	(121,036)	(153,845)	(174,013)	(180,664)	(186,523)	(192,576)	(887,621)
Operating Expenditures							
Administration	10,293	12,264	12,632	13,011	13,401	13,803	65,111
Professional fees	10,000	4,000	4,120	4,244	4,371	4,502	21,237
Building ops	2,515	3,380	2,606	2,685	2,765	2,848	14,284
Veh & Equip ops	4,289	5,164	5,319	5,478	5,643	5,812	27,416
Operating costs	21,958	43,669	44,980	46,329	47,718	49,150	231,846
Wages & benefits	79,369	92,224	101,356	105,917	109,625	113,461	522,583
Transfer to other gov/org	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Contributions to reserve funds	15,407	3,187					3,187
Total Operating Expenditures	146,831	166,888	174,013	180,664	186,523	192,576	900,664
Operating (surplus)/deficit	25,795	13,043					13,043
Capital Asset Expenditures							
Capital expenditures	735,465	685,782					685,782
Transfer from reserves	(200,000)	(192,130)					(192,130)
Grants and other	(535,465)	(493,652)					(493,652)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	25,795	13,043					13,043
Add: Transfer from appropriated surplus	(7,000)	(875)					(875)
Add: Prior year (surplus) / deficit	(18,795)	(12,168)					(12,168)
(Surplus) applied to future years							



Community Parks and Halls - Area C (Extension)

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2082 MAJOR CAP - COMM PARKS EA C	213,652					213,652
PR-0058 EXTENSION COMMUNITY PARK IMPROVEMENT	472,130					472,130
Total Community Parks and Halls - Area C (Extension)	685,782					685,782



Community Parks and Halls - Area C (Extension)
Fund Manager Summary

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	106,370	108,497	110,667	112,880	115,138
Interest earned	2,127	2,170	2,213	2,258	2,303
Withdrawals for capital projects:					
Closing Balance Reserve Fund	108,497	110,667	112,880	115,138	117,441

Community Parks and Halls - Area C (East Wellington)
FINANCIAL PLAN SUMMARY
2025 to 2029

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		14.2%	19.8%	3.8%	3.4%	3.1%	
Property taxes	(145,186)	(165,738)	(198,519)	(206,008)	(213,011)	(219,674)	(1,002,950)
	(145,186)	(165,738)	(198,519)	(206,008)	(213,011)	(219,674)	(1,002,950)
Operations	(450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Total Operating Revenues	(145,636)	(166,188)	(198,969)	(206,458)	(213,461)	(220,124)	(1,005,200)
Operating Expenditures							
Administration	13,019	15,404	15,866	16,342	16,832	17,337	81,781
Professional fees	2,000	3,000	3,090	3,183	3,278	3,377	15,928
Building ops	2,465	3,430	2,658	2,738	2,820	2,904	14,550
Veh & Equip ops	4,239	4,369	4,500	4,635	4,774	4,917	23,195
Operating costs	65,951	69,471	71,554	73,701	75,913	78,190	368,829
Wages & benefits	75,080	92,171	101,301	105,859	109,564	113,399	522,294
Contributions to reserve funds	13,736	14,580					14,580
Total Operating Expenditures	176,490	202,425	198,969	206,458	213,181	220,124	1,041,157
Operating (surplus)/deficit	30,854	36,237			(280)		35,957
Capital Asset Expenditures							
Capital expenditures	186,619	138,387	125,000	125,000	125,280	125,000	638,667
Transfer from reserves	(182,325)	(138,387)					(138,387)
Grants and other			(125,000)	(125,000)	(125,000)	(125,000)	(500,000)
Net Capital Assets funded from Operations	4,294				280		280
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	35,148	36,237					36,237
Add: Transfer from appropriated surplus	(9,657)	(875)					(875)
Add: Prior year (surplus) / deficit	(25,491)	(35,362)					(35,362)
(Surplus) applied to future years							



Community Parks and Halls - Area C (East Wellington)

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2083 MAJOR CAP - COMM PARKS EA D	138,387	125,000	125,000	125,000	125,000	638,387
PC-2083 COMPUTER - COMM PARKS EA D				280		280
Total Community Parks and Halls - Area C (East Wellington)	138,387	125,000	125,000	125,280	125,000	638,667



Fund Manager Summary

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	177,179	56,916	58,054	59,215	60,399
Contributions	14,580				
Interest earned	3,544	1,138	1,161	1,184	1,208
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA D	(138,387)				
Total Withdrawals for capital projects	(138,387)				
Closing Balance Reserve Fund	56,916	58,054	59,215	60,399	61,607

**Community Parks and Halls - Area E
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		8.1%	15.0%	6.0%	5.6%	3.0%	
Property taxes	(425,515)	(459,846)	(528,758)	(560,563)	(591,680)	(609,430)	(2,750,277)
	(425,515)	(459,846)	(528,758)	(560,563)	(591,680)	(609,430)	(2,750,277)
Operations	(300)	(300)	(300)	(300)	(300)	(300)	(1,500)
Miscellaneous			(28,103)	(15,000)			(43,103)
Total Operating Revenues	(425,815)	(460,146)	(557,161)	(575,863)	(591,980)	(609,730)	(2,794,880)
Operating Expenditures							
Administration	30,756	35,916	36,993	38,103	39,246	40,424	190,682
Professional fees	8,000	10,000	10,300	10,609	10,927	11,255	53,091
Building ops	8,718	12,130	10,744	11,066	11,398	11,740	57,078
Veh & Equip ops	8,227	8,537	8,793	9,057	9,329	9,608	45,324
Operating costs	141,683	155,744	167,416	172,439	177,612	182,940	856,151
Wages & benefits	174,948	207,054	251,955	263,293	272,508	282,046	1,276,856
Contributions to reserve funds		43,253				757	44,010
Debt interest	38,057	38,057	38,057	38,057	38,057	38,057	190,285
Total Operating Expenditures	410,389	510,691	524,258	542,624	559,077	576,827	2,713,477
Operating (surplus)/deficit	(15,426)	50,545	(32,903)	(33,239)	(32,903)	(32,903)	(81,403)
Capital Asset Expenditures							
Capital expenditures	297,825	222,463	65,000	336			287,799
Transfer from reserves	(12,815)	(2,250)	(65,000)				(67,250)
Grants and other	(276,750)	(220,213)					(220,213)
Net Capital Assets funded from Operations	8,260			336			336
Capital Financing Charges							
Existing debt (principal)	32,903	32,903	32,903	32,903	32,903	32,903	164,515
Total Capital Financing Charges	32,903	32,903	32,903	32,903	32,903	32,903	164,515
Net (surplus)/deficit for the year	25,737	83,448					83,448
Less: Transfer to appropriated surplus	40,240						
Add: Transfer from appropriated surplus	(8,260)	(45,990)					(45,990)
Add: Prior year (surplus) / deficit	(57,717)	(37,458)					(37,458)
(Surplus) applied to future years							



Community Parks and Halls - Area E

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2084 MAJOR CAP - COMM PARKS EA E		65,000				65,000
PC-2084 COMPUTER - COMM PARKS EA E			336			336
PR-0044 CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	220,213					220,213
VH-2084 VEHICLE - COMM PARKS EA E	2,250					2,250
Total Community Parks and Halls - Area E	222,463	65,000	336			287,799

**Community Parks and Halls - Area E
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	125,801	126,067	63,588	64,860	66,157
Contributions					757
Interest earned	2,516	2,521	1,272	1,297	1,323
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA E		(65,000)			
VEHICLE - COMM PARKS EA E	(2,250)				
Total Withdrawals for capital projects	(2,250)	(65,000)			
Closing Balance Reserve Fund	126,067	63,588	64,860	66,157	68,237

**Community Parks and Halls - Area F
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		15.8%	30.2%	13.1%	3.0%	3.0%	
Property taxes	(427,559)	(495,000)	(644,621)	(729,180)	(751,055)	(773,587)	(3,393,443)
	(427,559)	(495,000)	(644,621)	(729,180)	(751,055)	(773,587)	(3,393,443)
Operations	(15,450)	(15,450)	(15,450)	(15,450)	(15,450)	(15,450)	(77,250)
Total Operating Revenues	(443,009)	(510,450)	(660,071)	(744,630)	(766,505)	(789,037)	(3,470,693)
Operating Expenditures							
Administration	28,226	35,693	36,763	37,866	39,002	40,172	189,496
Professional fees	10,000	35,000	5,150	5,305	5,464	5,628	56,547
Building ops	18,318	23,190	22,136	22,800	23,484	24,188	115,798
Veh & Equip ops	8,277	8,687	8,948	9,216	9,493	9,777	46,121
Operating costs	180,103	253,116	209,809	216,104	222,587	229,264	1,130,880
Wages & benefits	202,449	235,231	301,945	315,532	326,576	338,006	1,517,290
Transfer to other gov/org	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Contributions to reserve funds	27,213	13,941			1,532	4,195	19,668
Debt interest		(5,150)	(22,659)	39,828	39,828	39,828	91,675
Total Operating Expenditures	504,586	629,708	592,092	676,651	697,966	721,058	3,317,475
Operating (surplus)/deficit	61,577	119,258	(67,979)	(67,979)	(68,539)	(67,979)	(153,218)
Capital Asset Expenditures							
Capital expenditures	951,251	1,858,817			560		1,859,377
Transfer from reserves	(18,363)	(395,025)					(395,025)
Grants and other	(877,888)	(639,792)					(639,792)
New borrowing		(824,000)					(824,000)
Net Capital Assets funded from Operations	55,000				560		560
Capital Financing Charges							
New debt (principal & interest)		8,240	67,979	67,979	67,979	67,979	280,156
Total Capital Financing Charges		8,240	67,979	67,979	67,979	67,979	280,156
Net (surplus)/deficit for the year	116,577	127,498					127,498
Add: Transfer from appropriated surplus	(85,000)	(31,750)					(31,750)
Add: Prior year (surplus) / deficit	(31,577)	(95,748)					(95,748)
(Surplus) applied to future years							



Community Parks and Halls - Area F

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-2085 LAND - COMM PARKS EA F	1,320,000					1,320,000
MJ-2085 MAJOR CAP - COMM PARKS EA F	225,000					225,000
PC-2085 COMPUTER - COMM PARKS EA F				560		560
PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION	82,040					82,040
PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEMENTS	225,027					225,027
VH-2085 VEHICLE - COMM PARKS EA F	6,750					6,750
Total Community Parks and Halls - Area F	1,858,817			560		1,859,377

**Community Parks and Halls - Area F
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	430,509	58,035	59,196	60,380	63,120
Contributions	13,941			1,532	4,195
Interest earned	8,610	1,161	1,184	1,208	1,262
Withdrawals for capital projects:					
LAND - COMM PARKS EA F	(376,000)				
EA F - ERRINGTON COMM. PARK IMPROVEMENTS	(12,275)				
VEHICLE - COMM PARKS EA F	(6,750)				
Total Withdrawals for capital projects	(395,025)				
Closing Balance Reserve Fund	58,035	59,196	60,380	63,120	68,577
New Borrowing					
LAND - COMM PARKS EA F	824,000				
Total New Borrowing	824,000				
New Debt Principal/Int		67,979			
New Debt Principal/Int(Cumulative)		67,979	67,979	67,979	67,979
Borrowing cost	8,240				

**Community Parks and Halls - Area G
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		11.9%	16.8%	3.7%	3.3%	3.3%	
Property taxes	(345,256)	(386,488)	(451,357)	(468,256)	(483,494)	(499,231)	(2,288,826)
	(345,256)	(386,488)	(451,357)	(468,256)	(483,494)	(499,231)	(2,288,826)
Operations	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Miscellaneous	(34,550)	(18,967)					(18,967)
Total Operating Revenues	(381,006)	(406,655)	(452,557)	(469,456)	(484,694)	(500,431)	(2,313,793)
Operating Expenditures							
Administration	26,531	37,618	38,746	39,909	41,106	42,339	199,718
Professional fees	11,333	13,333	10,400	10,712	11,033	11,364	56,842
Building ops	10,018	11,790	10,394	10,706	11,027	11,357	55,274
Veh & Equip ops	8,437	8,747	9,009	9,280	9,558	9,845	46,439
Operating costs	162,797	181,206	162,675	167,556	172,582	177,759	861,778
Wages & benefits	173,116	202,181	221,333	231,293	239,388	247,767	1,141,962
Contributions to reserve funds	47,244	8,905					8,905
Total Operating Expenditures	439,476	463,780	452,557	469,456	484,694	500,431	2,370,918
Operating (surplus)/deficit	58,470	57,125					57,125
Capital Asset Expenditures							
Capital expenditures	770,923	518,570	455,575	90,000			1,064,145
Grants and other	(770,923)	(518,570)	(455,575)	(90,000)			(1,064,145)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	58,470	57,125					57,125
Add: Transfer from appropriated surplus	(3,333)	(10,083)					(10,083)
Add: Prior year (surplus) / deficit	(55,137)	(47,042)					(47,042)
(Surplus) applied to future years							



Community Parks and Halls - Area G

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2086 MAJOR CAP - COMM PARKS EA G	518,570	455,575	90,000			1,064,145
Total Community Parks and Halls - Area G	518,570	455,575	90,000			1,064,145

**Community Parks and Halls - Area G
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	760,525	784,641	800,334	816,341	832,668
Contributions	8,905				
Interest earned	15,211	15,693	16,007	16,327	16,653
Withdrawals for capital projects:					
Closing Balance Reserve Fund	784,641	800,334	816,341	832,668	849,321

**Community Parks and Halls - Area H
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		22.3%	6.9%	3.4%	3.0%	1.3%	
Property taxes	(421,159)	(514,996)	(550,779)	(569,500)	(586,676)	(594,407)	(2,816,358)
	(421,159)	(514,996)	(550,779)	(569,500)	(586,676)	(594,407)	(2,816,358)
Operations	(600)	(600)	(600)	(600)	(600)	(600)	(3,000)
Total Operating Revenues	(421,759)	(515,596)	(551,379)	(570,100)	(587,276)	(595,007)	(2,819,358)
Operating Expenditures							
Administration	29,680	41,045	42,276	43,545	44,851	46,196	217,913
Professional fees	7,333	12,333	9,370	9,651	9,941	10,239	51,534
Building ops	5,118	6,790	5,244	5,401	5,563	5,730	28,728
Veh & Equip ops	7,827	8,137	8,381	8,633	8,892	9,158	43,201
Operating costs	201,191	238,774	235,937	243,016	250,306	257,815	1,225,848
Wages & benefits	168,648	196,312	215,171	224,854	232,723	240,869	1,109,929
Transfer to other gov/org	30,000	35,000	35,000	35,000	35,000	25,000	165,000
Contributions to reserve funds	28,535	12,855					12,855
Total Operating Expenditures	478,332	551,246	551,379	570,100	587,276	595,007	2,855,008
Operating (surplus)/deficit	56,573	35,650					35,650
Capital Asset Expenditures							
Capital expenditures	829,988	754,259	575,000	125,000	125,000	125,000	1,704,259
Transfer from reserves	(263,000)	(263,000)					(263,000)
Grants and other	(565,488)	(491,259)	(575,000)	(125,000)	(125,000)	(125,000)	(1,441,259)
Net Capital Assets funded from Operations	1,500						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	58,073	35,650					35,650
Add: Transfer from appropriated surplus	(28,333)	(5,083)					(5,083)
Add: Prior year (surplus) / deficit	(29,740)	(30,567)					(30,567)
(Surplus) applied to future years							



Community Parks and Halls - Area H

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	429,412	575,000	125,000	125,000	125,000	1,379,412
PR-0051 EA H LIONS PARK PH 2 IMPROVEMENTS	80,690					80,690
PR-0052 EA H LIONS PARK PH 3 IMPROVEMENTS	244,157					244,157
Total Community Parks and Halls - Area H	754,259	575,000	125,000	125,000	125,000	1,704,259



**Community Parks and Halls - Area H
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	130,010	85,338	87,045	88,786	90,562
Contributions	12,855				
Interest earned	2,600	1,707	1,741	1,776	1,811
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA H	(13,000)				
EA H LIONS PARK PH 2 IMPROVEMENTS	(50,000)				
Total Withdrawals for capital projects	(63,000)				
Closing Balance Reserve Fund	82,465	87,045	88,786	90,562	92,373

**Port Theatre EA A
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(17,391)	(17,391)	(17,391)	(17,391)	(17,391)	(17,391)	(86,955)
	(17,391)	(17,391)	(17,391)	(17,391)	(17,391)	(17,391)	(86,955)
Total Operating Revenues	(17,391)	(17,391)	(17,391)	(17,391)	(17,391)	(17,391)	(86,955)
Operating Expenditures							
Administration	341	341	341	341	341	341	1,705
Transfer to other gov/org	17,050	17,050	17,050	17,050	17,050	17,050	85,250
Total Operating Expenditures	17,391	17,391	17,391	17,391	17,391	17,391	86,955
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Port Theatre EA B
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(37,808)	(37,808)	(37,808)	(37,808)	(37,808)	(37,808)	(189,040)
	(37,808)	(37,808)	(37,808)	(37,808)	(37,808)	(37,808)	(189,040)
Total Operating Revenues	(37,808)	(37,808)	(37,808)	(37,808)	(37,808)	(37,808)	(189,040)
Operating Expenditures							
Administration	741	741	741	741	741	741	3,705
Transfer to other gov/org	37,067	37,067	37,067	37,067	37,067	37,067	185,335
Total Operating Expenditures	37,808	37,808	37,808	37,808	37,808	37,808	189,040
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Port Theatre EA C (Extension)
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues			0.7%				
Property taxes	(17,287)	(17,285)	(17,401)	(17,401)	(17,401)	(17,401)	(86,889)
	(17,287)	(17,285)	(17,401)	(17,401)	(17,401)	(17,401)	(86,889)
Total Operating Revenues	(17,287)	(17,285)	(17,401)	(17,401)	(17,401)	(17,401)	(86,889)
Operating Expenditures							
Administration	341	341	341	341	341	341	1,705
Transfer to other gov/org	17,060	17,060	17,060	17,060	17,060	17,060	85,300
Total Operating Expenditures	17,401	17,401	17,401	17,401	17,401	17,401	87,005
Operating (surplus)/deficit	114	116					116
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	114	116					116
Add: Prior year (surplus) / deficit	(114)	(116)					(116)
(Surplus) applied to future years							

**Port Theatre EA C (East Wellington)
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(4,476)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
	(4,476)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
Total Operating Revenues	(4,476)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
Operating Expenditures							
Administration	88	88	88	88	88	88	440
Transfer to other gov/org	4,387	4,387	4,387	4,387	4,387	4,387	21,935
Total Operating Expenditures	4,475	4,475	4,475	4,475	4,475	4,475	22,375
Operating (surplus)/deficit	(1)						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(1)						
Add: Prior year (surplus) / deficit	1						
(Surplus) applied to future years							

**Port Theatre EA E
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(24,961)	(24,962)	(24,961)	(24,961)	(24,961)	(24,961)	(124,806)
	(24,961)	(24,962)	(24,961)	(24,961)	(24,961)	(24,961)	(124,806)
Total Operating Revenues	(24,961)	(24,962)	(24,961)	(24,961)	(24,961)	(24,961)	(124,806)
Operating Expenditures							
Administration	489	489	489	489	489	489	2,445
Transfer to other gov/org	24,472	24,472	24,472	24,472	24,472	24,472	122,360
Total Operating Expenditures	24,961	24,961	24,961	24,961	24,961	24,961	124,805
Operating (surplus)/deficit		(1)					(1)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		(1)					(1)
Add: Prior year (surplus) / deficit		1					1
(Surplus) applied to future years							

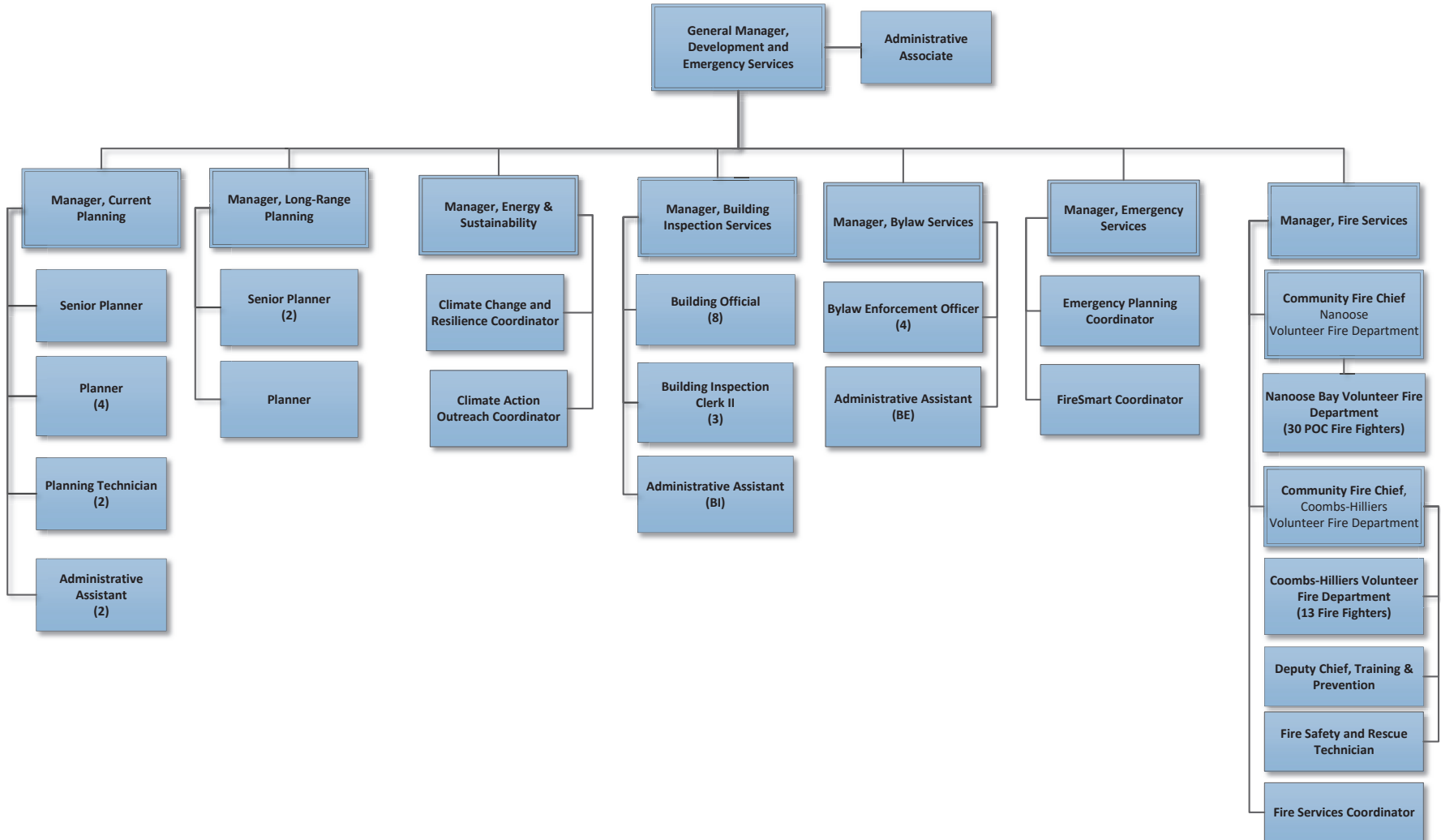


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operating grants	(235,000)	(205,000)					(205,000)
Total Operating Revenues	(235,000)	(205,000)					(205,000)
Operating Expenditures							
Transfer to other gov/org	235,000	205,000					205,000
Total Operating Expenditures	235,000	205,000					205,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	23,258						
Grants and other	(23,258)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

DEVELOPMENT AND EMERGENCY SERVICES

Updated to September 30, 2024



**DEVELOPMENT & EMERGENCY SERVICES
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		10.8%	11.7%	8.2%	7.0%	6.9%	
Property taxes	(13,976,461)	(15,472,277)	(17,311,282)	(18,745,957)	(20,064,526)	(21,456,598)	(93,050,640)
Parcel taxes	(184,005)	(219,977)	(220,135)	(220,192)	(220,252)	(220,313)	(1,100,869)
	(14,160,466)	(15,692,254)	(17,531,417)	(18,966,149)	(20,284,778)	(21,676,911)	(94,151,509)
Municipal agreements	(69,414)	(77,410)	(79,732)	(82,124)	(84,588)	(87,126)	(410,980)
Operations	(1,362,299)	(1,423,500)	(1,526,139)	(1,660,215)	(1,825,143)	(1,912,663)	(8,347,660)
Operating grants	(1,289,071)	(1,748,286)	(1,093,422)	(1,058,292)	(1,016,292)	(1,016,292)	(5,932,584)
Grants in lieu of taxes	(16,503)	(16,503)	(16,503)	(16,503)	(16,503)	(16,503)	(82,515)
Interdepartmental recoveries	(1,744,605)	(1,703,362)	(1,986,778)	(2,065,945)	(2,134,382)	(2,205,157)	(10,095,624)
Miscellaneous	(1,779,439)	(2,012,430)	(1,101,597)	(918,136)	(750,848)	(582,471)	(5,365,482)
Total Operating Revenues	(20,421,797)	(22,673,745)	(23,335,588)	(24,767,364)	(26,112,534)	(27,497,123)	(124,386,354)
Operating Expenditures							
Administration	1,799,088	1,765,410	1,819,816	1,874,034	1,928,169	1,985,909	9,373,338
Professional fees	2,054,887	2,343,048	1,053,302	975,446	936,039	867,346	6,175,181
Building ops	1,049,242	935,816	883,287	909,486	936,468	964,260	4,629,317
Veh & Equip ops	698,844	653,402	656,908	676,516	716,814	738,319	3,441,959
Operating costs	2,145,108	2,334,231	2,242,569	2,288,631	2,336,081	2,384,954	11,586,466
Program costs	1,024,568	1,575,227	1,309,111	1,269,605	1,270,115	1,270,639	6,694,697
Wages & benefits	5,882,841	6,798,317	6,803,001	7,109,136	7,357,955	7,615,484	35,683,893
Transfer to other gov/org	4,954,703	5,400,184	5,581,658	5,654,379	5,809,495	5,969,264	28,414,980
Contributions to reserve funds	1,333,489	2,099,506	1,463,039	1,752,355	2,308,617	2,959,202	10,582,719
Debt interest	334,080	512,372	563,089	678,368	760,015	752,112	3,265,956
Total Operating Expenditures	21,276,850	24,417,513	22,375,780	23,187,956	24,359,768	25,507,489	119,848,506
Operating (surplus)/deficit	855,053	1,743,768	(959,808)	(1,579,408)	(1,752,766)	(1,989,634)	(4,537,848)
Capital Asset Expenditures							
Capital expenditures	9,724,611	7,253,239	4,652,470	9,256,470	3,565,250	14,986,850	39,714,279
Transfer from reserves	(4,615,359)	(3,579,526)	(706,000)	(1,506,000)	(2,309,000)	(2,580,600)	(10,681,126)
Grants and other	(131,989)	(522,176)			(300,000)		(822,176)
New borrowing	(4,927,550)	(3,095,354)	(3,900,000)	(7,719,000)	(925,000)	(12,375,000)	(28,014,354)
Net Capital Assets funded from Operations	49,713	56,183	46,470	31,470	31,250	31,250	196,623
Capital Financing Charges							
Existing debt (principal)	243,662	348,655	618,973	903,385	527,389	575,757	2,974,159
New debt (principal & interest)	49,276	30,953	294,365	644,553	1,194,127	1,382,627	3,546,625
Total Capital Financing Charges	292,938	379,608	913,338	1,547,938	1,721,516	1,958,384	6,520,784
Net (surplus)/deficit for the year	1,197,704	2,179,559					2,179,559
Add: Transfer from appropriated surplus	(728,326)	(830,645)					(830,645)
Add: Prior year (surplus) / deficit	(469,378)	(1,348,914)					(1,348,914)
(Surplus) applied to future years							

**DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(2,858,399)	5.0%	(3,077,179)	7.7%	(3,215,395)	4.5%	(3,358,626)	4.5%	(3,516,036)	4.7%
	(\$2,858,399)		(\$3,077,179)		(\$3,215,395)		(\$3,358,626)		(\$3,516,036)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(68,900)		(68,900)		(68,900)		(68,900)		(68,900)	
	(\$68,900)		(\$68,900)		(\$68,900)		(\$68,900)		(\$68,900)	
Gabriola Island Health & Wellbeing Contribution Service										
0213 GABRIOLA HEALTH & WELLBEING CONTRIB. SVC	(44,858)		(102,109)	127.6%	(102,612)	0.5%	(102,612)		(102,612)	
	(\$44,858)		(\$102,109)		(\$102,612)		(\$102,612)		(\$102,612)	
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(1,168,112)	3.5%	(1,220,517)	4.5%	(1,256,355)	2.9%	(1,287,967)	2.5%	(1,320,378)	2.5%
	(\$1,168,112)		(\$1,220,517)		(\$1,256,355)		(\$1,287,967)		(\$1,320,378)	
Bylaw Enforcement										
2060 NOISE CONTROL - AREA A	(29,821)	5.5%	(31,562)	5.8%	(32,667)	3.5%	(33,810)	3.5%	(34,994)	3.5%
2061 NOISE CONTROL - AREA B	(28,838)	14.9%	(30,586)	6.1%	(31,657)	3.5%	(32,765)	3.5%	(33,912)	3.5%
2062 NOISE CONTROL - AREA C	(28,528)	9.5%	(30,162)	5.7%	(31,368)	4.0%	(32,623)	4.0%	(33,928)	4.0%
2064 NOISE CONTROL - AREA E	(30,179)	6.5%	(31,680)	5.0%	(32,789)	3.5%	(33,936)	3.5%	(35,124)	3.5%
2066 NOISE CONTROL - AREA G	(29,585)	6.5%	(31,065)	5.0%	(32,152)	3.5%	(33,278)	3.5%	(34,442)	3.5%
2068 UNSIGHTLY PREMISES	(30,089)	4.5%	(31,271)	3.9%	(32,365)	3.5%	(33,498)	3.5%	(34,670)	3.5%
2069 HAZARDOUS PROPERTIES	(30,472)	5.0%	(32,345)	6.1%	(33,477)	3.5%	(34,649)	3.5%	(35,861)	3.5%
2070 ANIMAL CONTROL - AREA F B/L940.2	(50,581)	5.3%	(52,351)	3.5%	(54,184)	3.5%	(56,080)	3.5%	(58,043)	3.5%
2071 ANIMAL CONTROL - AREA A,B,C B/L1065	(98,641)	9.9%	(106,388)	7.9%	(113,214)	6.4%	(117,141)	3.5%	(120,670)	3.0%
2072 ANIMAL CONTROL - AREA E,G,H	(154,738)	4.8%	(162,650)	5.1%	(167,845)	3.2%	(173,197)	3.2%	(178,708)	3.2%
	(\$511,472)		(\$540,060)		(\$561,718)		(\$580,977)		(\$600,352)	
Fire Protection										
2017 FIRE PROTECTION-DASHWOOD FIREHALL CONST	(312,518)	196.5%	(407,661)	30.4%	(407,751)		(407,845)		(407,941)	
2018 FIRE PROTECTION - MEADOWWOOD	(125,346)	40.3%	(125,346)		(125,346)		(125,346)		(125,346)	
2019 FIRE PROTECTION - NANAIMO RIVER	(1,780)		(1,780)			(100.0%)				
2020 FIRE PROTECTION - COOMBS HILLIERS	(1,141,484)	15.1%	(1,312,707)	15.0%	(1,509,613)	15.0%	(1,811,535)	20.0%	(2,173,842)	20.0%
2021 FIRE PROTECTION - ERRINGTON	(1,257,360)	12.9%	(1,445,964)	15.0%	(1,489,343)	3.0%	(1,534,023)	3.0%	(1,580,044)	3.0%
2022 FIRE PROTECTION - FRENCH CREEK	(1,096,777)	3.0%	(1,129,680)	3.0%	(1,163,571)	3.0%	(1,198,478)	3.0%	(1,234,432)	3.0%
2023 FIRE PROTECTION - NANOOSE BAY	(1,356,704)	13.9%	(1,616,656)	19.2%	(1,960,346)	21.3%	(2,167,960)	10.6%	(2,395,985)	10.5%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(152,136)	(3.8%)	(169,415)	11.4%	(174,497)	3.0%	(179,733)	3.0%	(185,125)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(300,981)	8.0%	(331,079)	10.0%	(430,403)	30.0%	(516,483)	20.0%	(593,956)	15.0%
2026 FIRE PROTECTION - DASHWOOD	(1,408,932)	14.6%	(1,549,825)	10.0%	(1,704,808)	10.0%	(1,841,192)	8.0%	(1,933,252)	5.0%
2027 FIRE PROTECTION - EXTENSION	(326,486)	18.6%	(349,340)	7.0%	(391,261)	12.0%	(446,037)	14.0%	(508,483)	14.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(264,397)	0.6%	(272,329)	3.0%	(258,422)	(5.1%)	(266,174)	3.0%	(274,160)	3.0%
2029 FIRE PROTECTION - BOW HORN BAY	(1,170,032)	15.4%	(1,539,208)	31.6%	(1,804,330)	17.2%	(1,984,763)	10.0%	(2,183,239)	10.0%
	(\$8,914,933)		(\$10,250,990)		(\$11,419,691)		(\$12,479,569)		(\$13,595,805)	
Emergency Planning										
1900 EMERGENCY PLANNING	(825,794)	9.0%	(928,430)	12.4%	(965,512)	4.0%	(997,933)	3.4%	(1,031,435)	3.4%
	(\$825,794)		(\$928,430)		(\$965,512)		(\$997,933)		(\$1,031,435)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(53,023)	2.5%	(53,354)	0.6%	(53,386)	0.1%	(53,419)	0.1%	(53,454)	0.1%
	(\$53,023)		(\$53,354)		(\$53,386)		(\$53,419)		(\$53,454)	
D69 Marine Search & Rescue										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(17,850)		(17,861)	0.1%	(17,871)	0.1%	(17,882)	0.1%	(17,894)	0.1%
	(\$17,850)		(\$17,861)		(\$17,871)		(\$17,882)		(\$17,894)	
D69 Land Search & Rescue										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(30,600)	0.4%	(30,618)	0.1%	(30,637)	0.1%	(30,656)	0.1%	(30,675)	0.1%
	(\$30,600)		(\$30,618)		(\$30,637)		(\$30,656)		(\$30,675)	

**DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
D68 E911										
0800 EMERGENCY 9-1-1 - D68	(171,304)	13.2%	(187,118)	9.2%	(192,730)	3.0%	(198,512)	3.0%	(204,468)	3.0%
	(\$171,304)		(\$187,118)		(\$192,730)		(\$198,512)		(\$204,468)	
D69 E911										
0900 EMERGENCY 9-1-1 - D69	(821,297)	6.6%	(848,248)	3.3%	(875,185)	3.2%	(901,440)	3.0%	(928,484)	3.0%
	(\$821,297)		(\$848,248)		(\$875,185)		(\$901,440)		(\$928,484)	
Community Justice										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(21,420)		(21,433)	0.1%	(21,446)	0.1%	(21,459)	0.1%	(21,473)	0.1%
0199 D69 COMMUNITY JUSTICE	(184,292)	0.2%	(184,600)	0.2%	(184,711)	0.1%	(184,826)	0.1%	(184,945)	0.1%
	(\$205,712)		(\$206,033)		(\$206,157)		(\$206,285)		(\$206,418)	
Total DEVELOPMENT & EMERGENCY SERVICES	(15,692,254)	10.8%	(17,531,417)	11.7%	(18,966,149)	8.2%	(20,284,778)	7.0%	(21,676,911)	6.9%

**EA Community Planning
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		5.0%	7.7%	4.5%	4.5%	4.7%	
Property taxes	(2,723,179)	(2,858,399)	(3,077,179)	(3,215,395)	(3,358,626)	(3,516,036)	(16,025,635)
	(2,723,179)	(2,858,399)	(3,077,179)	(3,215,395)	(3,358,626)	(3,516,036)	(16,025,635)
Operations	(87,950)	(87,950)	(90,589)	(93,306)	(96,105)	(98,988)	(466,938)
Grants in lieu of taxes	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Miscellaneous	(66,800)	(267,174)	(124,933)	(110,062)	(75,577)	(30,500)	(608,246)
Total Operating Revenues	(2,887,429)	(3,223,023)	(3,302,201)	(3,428,263)	(3,539,808)	(3,655,024)	(17,148,319)
Operating Expenditures							
Administration	383,254	342,235	352,502	363,077	373,970	385,189	1,816,973
Professional fees	347,950	368,370	341,490	351,735	362,287	373,156	1,797,038
Building ops	369,900	284,907	259,449	267,233	275,249	283,507	1,370,345
Veh & Equip ops	75,133	79,797	82,190	84,656	87,196	89,812	423,651
Operating costs	471,257	488,515	499,917	514,410	529,338	544,715	2,576,895
Wages & benefits	1,568,959	1,833,520	1,766,653	1,846,152	1,910,768	1,977,645	9,334,738
Contributions to reserve funds	246,887	268,926		1,000	1,000	1,000	271,926
Total Operating Expenditures	3,463,340	3,666,270	3,302,201	3,428,263	3,539,808	3,655,024	17,591,566
Operating (surplus)/deficit	575,911	443,247					443,247
Capital Asset Expenditures							
Capital expenditures	145,820	68,729					68,729
Transfer from reserves	(13,831)	(6,553)					(6,553)
Grants and other	(131,989)	(62,176)					(62,176)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	575,911	443,247					443,247
Add: Transfer from appropriated surplus	(194,650)	(155,990)					(155,990)
Add: Prior year (surplus) / deficit	(381,261)	(287,257)					(287,257)
(Surplus) applied to future years							

EA Community Planning

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
PD-0001 EV CHARGING STATIONS	68,729					68,729
Total EA Community Planning	68,729					68,729

**EA Community Planning
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,417,488	1,636,634	1,544,934	1,467,271	1,422,540
Contributions	268,926		1,000	1,000	1,000
Interest earned	28,350	32,733	30,899	29,346	28,452
Withdrawals for capital projects:					
Other transfers out of Reserve	78,130	124,433	109,562	75,077	30,000
Closing Balance Reserve Fund	1,636,634	1,544,934	1,467,271	1,422,540	1,421,992

**Regional Growth Strategy
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.5%	4.5%	2.9%	2.5%	2.5%	
Property taxes	(1,128,338)	(1,168,112)	(1,220,517)	(1,256,355)	(1,287,967)	(1,320,378)	(6,253,329)
	(1,128,338)	(1,168,112)	(1,220,517)	(1,256,355)	(1,287,967)	(1,320,378)	(6,253,329)
Operating grants	(399,680)	(350,398)	(77,130)	(42,000)			(469,528)
Miscellaneous	(568,969)	(697,318)	(150,000)	(100,000)	(84,788)		(1,032,106)
Total Operating Revenues	(2,096,987)	(2,215,828)	(1,447,647)	(1,398,355)	(1,372,755)	(1,320,378)	(7,754,963)
Operating Expenditures							
Administration	157,223	187,002	192,612	198,390	202,358	208,429	988,791
Professional fees	1,305,011	1,317,646	410,026	315,074	255,857	166,755	2,465,358
Building ops	159,882	123,949	113,186	116,582	120,079	123,681	597,477
Veh & Equip ops	10,465	11,120	11,453	11,797	12,151	12,515	59,036
Operating costs	64,417	59,795	61,484	63,223	65,015	66,861	316,378
Program costs	16,000	16,000	16,480	16,974	17,484	18,008	84,946
Wages & benefits	565,064	676,526	642,406	671,315	694,811	719,129	3,404,187
Contributions to reserve funds	53,933	217,320		5,000	5,000	5,000	232,320
Total Operating Expenditures	2,331,995	2,609,358	1,447,647	1,398,355	1,372,755	1,320,378	8,148,493
Operating (surplus)/deficit	235,008	393,530					393,530
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	235,008	393,530					393,530
Add: Transfer from appropriated surplus	(162,649)	(236,777)					(236,777)
Add: Prior year (surplus) / deficit	(72,359)	(156,753)					(156,753)
(Surplus) applied to future years							

**Regional Growth Strategy
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	568,953	604,652	566,745	583,080	599,742
Contributions	217,320		5,000	5,000	5,000
Interest earned	11,379	12,093	11,335	11,662	11,995
Withdrawals for capital projects:					
Other transfers out of Reserve	193,000	50,000			
Closing Balance Reserve Fund	604,652	566,745	583,080	599,742	616,737

**Economic Development South
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(344,500)
	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(344,500)
Total Operating Revenues	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(344,500)
Operating Expenditures							
Transfer to other gov/org	68,900	68,900	68,900	68,900	68,900	68,900	344,500
Total Operating Expenditures	68,900	68,900	68,900	68,900	68,900	68,900	344,500
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



Gabriola Island Health & Wellbeing Contribution Service
FINANCIAL PLAN SUMMARY
2025 to 2029

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues			127.6%	0.5%			
Property taxes		(44,858)	(102,109)	(102,612)	(102,612)	(102,612)	(454,803)
		(44,858)	(102,109)	(102,612)	(102,612)	(102,612)	(454,803)
Interdepartmental recoveries		(30,592)					(30,592)
Total Operating Revenues		(75,450)	(102,109)	(102,612)	(102,612)	(102,612)	(485,395)
Operating Expenditures							
Administration			1,509	2,012	2,012	2,012	7,545
Transfer to other gov/org		75,450	100,600	100,600	100,600	100,600	477,850
Total Operating Expenditures		75,450	102,109	102,612	102,612	102,612	485,395
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Building Inspection
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operations	(1,260,674)	(1,321,875)	(1,421,875)	(1,553,234)	(1,715,363)	(1,800,000)	(7,812,347)
Operating grants	(80,522)	(91,630)	(91,630)	(91,630)	(91,630)	(91,630)	(458,150)
Interdepartmental recoveries	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)	(107,500)
Miscellaneous	(810,198)	(561,038)	(516,185)	(400,974)	(283,383)	(244,871)	(2,006,451)
Total Operating Revenues	(2,172,894)	(1,996,043)	(2,051,190)	(2,067,338)	(2,111,876)	(2,158,001)	(10,384,448)
Operating Expenditures							
Administration	143,822	140,805	145,029	149,380	153,861	158,477	747,552
Professional fees	2,000	2,000	2,060	2,122	2,185	2,251	10,618
Building ops	195,072	176,065	160,332	165,142	170,096	175,199	846,834
Veh & Equip ops	26,800	24,800	25,449	26,114	26,898	27,705	130,966
Operating costs	180,930	180,105	165,162	149,771	133,918	117,589	746,545
Program costs	122,022	143,130	143,130	103,130	103,130	103,130	595,650
Wages & benefits	1,190,718	1,408,353	1,370,028	1,431,679	1,481,788	1,533,650	7,225,498
Transfer to other gov/org	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Contributions to reserve funds	7,000	10,500	30,000	30,000	30,000	30,000	130,500
Total Operating Expenditures	1,878,364	2,095,758	2,051,190	2,067,338	2,111,876	2,158,001	10,484,163
Operating (surplus)/deficit	(294,530)	99,715					99,715
Capital Asset Expenditures							
Capital expenditures	45,000	45,000	50,000				95,000
Transfer from reserves	(41,150)	(41,150)	(50,000)				(91,150)
Net Capital Assets funded from Operations	3,850	3,850					3,850
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(290,680)	103,565					103,565
Add: Transfer from appropriated surplus		(103,565)					(103,565)
Add: Prior year (surplus) / deficit	290,680						
(Surplus) applied to future years							

Building Inspection

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
VH-0300 VEHICLE - BLDG INSPECTION	45,000	50,000				95,000
Total Building Inspection	45,000	50,000				95,000

**Building Inspection
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,076,497	590,489	151,114		
Contributions	3,500	15,000	15,000	15,000	15,000
Interest earned	21,530	11,810	3,022		
Withdrawals for capital projects:					
Other transfers out of Reserve	511,038	466,185	390,974	273,383	234,871
Closing Balance Reserve Fund	590,489	151,114	(221,838)	(258,383)	(219,871)
Net to Borrow			221,838	258,383	219,871
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	71,218	38,492	4,262	19,347	34,734
Contributions	7,000	15,000	15,000	15,000	15,000
Interest earned	1,424	770	85	387	695
Withdrawals for capital projects:					
VEHICLE - BLDG INSPECTION	(41,150)	(50,000)			
Total Withdrawals for capital projects	(41,150)	(50,000)			
Closing Balance Reserve Account	38,492	4,262	19,347	34,734	50,429

**Bylaw Enforcement
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Interdepartmental recoveries	(1,055,927)	(1,104,838)	(1,116,809)	(1,160,037)	(1,198,436)	(1,238,141)	(5,818,261)
Total Operating Revenues	(1,055,927)	(1,104,838)	(1,116,809)	(1,160,037)	(1,198,436)	(1,238,141)	(5,818,261)
Operating Expenditures							
Administration	69,550	88,265	90,913	93,640	96,450	99,343	468,611
Professional fees	5,674	5,674	5,844	3,820	3,934	4,052	23,324
Building ops	100,232	90,465	82,381	84,852	87,398	90,020	435,116
Veh & Equip ops	20,345	20,250	20,858	21,483	22,128	22,792	107,511
Operating costs	37,660	38,770	39,828	40,918	42,041	43,197	204,754
Wages & benefits	780,466	811,414	851,985	890,324	921,485	953,737	4,428,945
Contributions to reserve funds	42,000	50,000	25,000	25,000	25,000	25,000	150,000
Total Operating Expenditures	1,055,927	1,104,838	1,116,809	1,160,037	1,198,436	1,238,141	5,818,261
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	50,000	100,000		50,000			150,000
Transfer from reserves	(50,000)	(100,000)		(50,000)			(150,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year (Surplus) applied to future years							

Bylaw Enforcement

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
VH-0301 VEHICLE - BYLAW	100,000		50,000			150,000
Total Bylaw Enforcement	100,000		50,000			150,000

**Bylaw Enforcement
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	55,925	7,043	32,184	7,828	32,985
Contributions	50,000	25,000	25,000	25,000	25,000
Interest earned	1,118	141	644	157	660
Withdrawals for capital projects:					
VEHICLE - BYLAW	(100,000)		(50,000)		
Total Withdrawals for capital projects	(100,000)		(50,000)		
Closing Balance Reserve Account	7,043	32,184	7,828	32,985	58,645

**Animal Control EA A,B & C
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.9%	7.9%	6.4%	3.5%	3.0%	
Property taxes	(89,783)	(98,641)	(106,388)	(113,214)	(117,141)	(120,670)	(556,054)
	(89,783)	(98,641)	(106,388)	(113,214)	(117,141)	(120,670)	(556,054)
Operations	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(5,625)
Miscellaneous		(2,976)	(3,379)				(6,355)
Total Operating Revenues	(90,908)	(102,742)	(110,892)	(114,339)	(118,266)	(121,795)	(568,034)
Operating Expenditures							
Administration	3,654	4,649	4,788	4,932	5,080	5,232	24,681
Professional fees	1,000	1,000	530	546	562	579	3,217
Operating costs	89,224	102,742	105,574	108,741	112,004	115,364	544,425
Contributions to reserve funds	2,814	657		120	620	620	2,017
Total Operating Expenditures	96,692	109,048	110,892	114,339	118,266	121,795	574,340
Operating (surplus)/deficit	5,784	6,306					6,306
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,784	6,306					6,306
Add: Prior year (surplus) / deficit	(5,784)	(6,306)					(6,306)
(Surplus) applied to future years							

**Animal Control EA A,B,C
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	60,822	59,719	57,534	58,805	60,601
Contributions	657		120	620	620
Interest earned	1,216	1,194	1,151	1,176	1,212
Withdrawals for capital projects:					
Other transfers out of Reserve	2,976	3,379			
Closing Balance Reserve Fund	59,719	57,534	58,805	60,601	62,433

**Animal Control E,G & H
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		4.8%	5.1%	3.2%	3.2%	3.2%	
Property taxes	(147,648)	(154,738)	(162,650)	(167,845)	(173,197)	(178,708)	(837,138)
	(147,648)	(154,738)	(162,650)	(167,845)	(173,197)	(178,708)	(837,138)
Operations	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(52,625)
Miscellaneous		(750)					(750)
Total Operating Revenues	(158,173)	(166,013)	(173,175)	(178,370)	(183,722)	(189,233)	(890,513)
Operating Expenditures							
Administration	9,250	12,607	12,985	13,375	13,776	14,189	66,932
Professional fees	10,625	10,625	819	843	869	895	14,051
Operating costs	156,974	159,826	159,371	164,152	169,077	174,149	826,575
Contributions to reserve funds		3,506					3,506
Total Operating Expenditures	176,849	186,564	173,175	178,370	183,722	189,233	911,064
Operating (surplus)/deficit	18,676	20,551					20,551
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	18,676	20,551					20,551
Add: Transfer from appropriated surplus	(15,725)	(14,625)					(14,625)
Add: Prior year (surplus) / deficit	(2,951)	(5,926)					(5,926)
(Surplus) applied to future years							

**Animal Control E,G & H
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	49,790	53,542	54,613	55,705	56,819
Contributions	3,506				
Interest earned	996	1,071	1,092	1,114	1,136
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	53,542	54,613	55,705	56,819	57,955

**Animal Control EA F
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		5.3%	3.5%	3.5%	3.5%	3.5%	
Property taxes	(48,049)	(50,581)	(52,351)	(54,184)	(56,080)	(58,043)	(271,239)
	(48,049)	(50,581)	(52,351)	(54,184)	(56,080)	(58,043)	(271,239)
Operations	(750)	(750)	(750)	(750)	(750)	(750)	(3,750)
Miscellaneous		(1,000)					(1,000)
Total Operating Revenues	(48,799)	(52,331)	(53,101)	(54,934)	(56,830)	(58,793)	(275,989)
Operating Expenditures							
Administration	1,026	1,562	1,609	1,657	1,707	1,758	8,293
Professional fees	2,500	2,500	1,575	1,622	1,671	1,721	9,089
Operating costs	48,324	41,905	43,162	44,457	45,790	47,164	222,478
Contributions to reserve funds	1,465	15,685	6,755	7,198	7,662	8,150	45,450
Total Operating Expenditures	53,315	61,652	53,101	54,934	56,830	58,793	285,310
Operating (surplus)/deficit	4,516	9,321					9,321
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,516	9,321					9,321
Add: Prior year (surplus) / deficit	(4,516)	(9,321)					(9,321)
(Surplus) applied to future years							

**Animal Control EA F
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	61,344	77,256	85,556	94,465	104,016
Contributions	15,685	6,755	7,198	7,662	8,150
Interest earned	1,227	1,545	1,711	1,889	2,080
Withdrawals for capital projects:					
Other transfers out of Reserve	1,000				
Closing Balance Reserve Fund	77,256	85,556	94,465	104,016	114,246

**NOISE CONTROL - AREA A
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		5.5%	5.8%	3.5%	3.5%	3.5%	
Property taxes	(28,270)	(29,821)	(31,562)	(32,667)	(33,810)	(34,994)	(162,854)
	(28,270)	(29,821)	(31,562)	(32,667)	(33,810)	(34,994)	(162,854)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		(1,100)					(1,100)
Total Operating Revenues	(28,495)	(31,146)	(31,787)	(32,892)	(34,035)	(35,219)	(165,079)
Operating Expenditures							
Administration	252	257	265	273	281	289	1,365
Professional fees	2,650	2,650	1,630	1,678	1,729	1,781	9,468
Operating costs	27,724	29,021	29,892	30,788	31,712	32,663	154,076
Contributions to reserve funds	2,598	7,423		153	313	486	8,375
Total Operating Expenditures	33,224	39,351	31,787	32,892	34,035	35,219	173,284
Operating (surplus)/deficit	4,729	8,205					8,205
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,729	8,205					8,205
Add: Prior year (surplus) / deficit	(4,729)	(8,205)					(8,205)
(Surplus) applied to future years							

**Noise Control EA A
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	27,816	34,695	35,389	36,250	37,288
Contributions	7,423		153	313	486
Interest earned	556	694	708	725	746
Withdrawals for capital projects:					
Other transfers out of Reserve	1,100				
Closing Balance Reserve Fund	34,695	35,389	36,250	37,288	38,520

**NOISE CONTROL - AREA B
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		14.9%	6.1%	3.5%	3.5%	3.5%	
Property taxes	(25,093)	(28,838)	(30,586)	(31,657)	(32,765)	(33,912)	(157,758)
	(25,093)	(28,838)	(30,586)	(31,657)	(32,765)	(33,912)	(157,758)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		(750)					(750)
Total Operating Revenues	(25,318)	(29,813)	(30,811)	(31,882)	(32,990)	(34,137)	(159,633)
Operating Expenditures							
Administration	284	150	155	159	164	169	797
Professional fees	1,520	1,520	816	840	865	891	4,932
Operating costs	27,674	28,971	29,840	30,735	31,657	32,607	153,810
Contributions to reserve funds	1,139	5,841		148	304	470	6,763
Total Operating Expenditures	30,617	36,482	30,811	31,882	32,990	34,137	166,302
Operating (surplus)/deficit	5,299	6,669					6,669
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,299	6,669					6,669
Add: Prior year (surplus) / deficit	(5,299)	(6,669)					(6,669)
(Surplus) applied to future years							

**Noise Control EA B
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	28,166	33,820	34,496	35,334	36,345
Contributions	5,841		148	304	470
Interest earned	563	676	690	707	727
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	33,820	34,496	35,334	36,345	37,542

**NOISE CONTROL - AREA C
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.5%	5.7%	4.0%	4.0%	4.0%	
Property taxes	(26,053)	(28,528)	(30,162)	(31,368)	(32,623)	(33,928)	(156,609)
	(26,053)	(28,528)	(30,162)	(31,368)	(32,623)	(33,928)	(156,609)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		(500)					(500)
Total Operating Revenues	(26,278)	(29,253)	(30,387)	(31,593)	(32,848)	(34,153)	(158,234)
Operating Expenditures							
Administration	185	96	99	102	105	108	510
Professional fees	1,020	1,020	551	567	584	602	3,324
Operating costs	27,574	28,871	29,737	30,629	31,548	32,495	153,280
Contributions to reserve funds	1,536	5,381		295	611	948	7,235
Total Operating Expenditures	30,315	35,368	30,387	31,593	32,848	34,153	164,349
Operating (surplus)/deficit	4,037	6,115					6,115
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,037	6,115					6,115
Add: Prior year (surplus) / deficit	(4,037)	(6,115)					(6,115)
(Surplus) applied to future years							

**Noise Control EA C
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	26,245	32,151	32,794	33,745	35,031
Contributions	5,381		295	611	948
Interest earned	525	643	656	675	701
Withdrawals for capital projects:					
Closing Balance Reserve Fund	32,151	32,794	33,745	35,031	36,680

**NOISE CONTROL - AREA E
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.5%	5.0%	3.5%	3.5%	3.5%	
Property taxes	(28,343)	(30,179)	(31,680)	(32,789)	(33,936)	(35,124)	(163,708)
	(28,343)	(30,179)	(31,680)	(32,789)	(33,936)	(35,124)	(163,708)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		(750)					(750)
Total Operating Revenues	(28,568)	(31,154)	(31,905)	(33,014)	(34,161)	(35,349)	(165,583)
Operating Expenditures							
Administration	187	158	163	168	173	178	840
Professional fees	1,550	1,550	847	872	898	925	5,092
Operating costs	27,724	29,021	29,892	30,788	31,712	32,663	154,076
Contributions to reserve funds	3,222	7,243	1,003	1,186	1,378	1,583	12,393
Total Operating Expenditures	32,683	37,972	31,905	33,014	34,161	35,349	172,401
Operating (surplus)/deficit	4,115	6,818					6,818
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,115	6,818					6,818
Add: Prior year (surplus) / deficit	(4,115)	(6,818)					(6,818)
(Surplus) applied to future years							

**Noise Control EA E
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	24,471	31,453	33,085	34,933	37,010
Contributions	7,243	1,003	1,186	1,378	1,583
Interest earned	489	629	662	699	740
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	31,453	33,085	34,933	37,010	39,333

**NOISE CONTROL - AREA G
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.5%	5.0%	3.5%	3.5%	3.5%	
Property taxes	(27,769)	(29,585)	(31,065)	(32,152)	(33,278)	(34,442)	(160,522)
	(27,769)	(29,585)	(31,065)	(32,152)	(33,278)	(34,442)	(160,522)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		(750)					(750)
Total Operating Revenues	(27,994)	(30,560)	(31,290)	(32,377)	(33,503)	(34,667)	(162,397)
Operating Expenditures							
Administration	189	158	163	168	173	178	840
Professional fees	1,550	1,550	847	872	898	925	5,092
Operating costs	27,724	29,021	29,892	30,788	31,712	32,663	154,076
Contributions to reserve funds	2,646	6,672	388	549	720	901	9,230
Total Operating Expenditures	32,109	37,401	31,290	32,377	33,503	34,667	169,238
Operating (surplus)/deficit	4,115	6,841					6,841
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,115	6,841					6,841
Add: Prior year (surplus) / deficit	(4,115)	(6,841)					(6,841)
(Surplus) applied to future years							

**Noise Control EA G
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	19,466	25,777	26,681	27,764	29,039
Contributions	6,672	388	549	720	901
Interest earned	389	516	534	555	581
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	25,777	26,681	27,764	29,039	30,521

**Hazardous Properties
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		5.0%	6.1%	3.5%	3.5%	3.5%	
Property taxes	(29,029)	(30,472)	(32,345)	(33,477)	(34,649)	(35,861)	(166,804)
	(29,029)	(30,472)	(32,345)	(33,477)	(34,649)	(35,861)	(166,804)
Miscellaneous	(150,000)	(152,000)	(150,000)	(150,000)	(150,000)	(150,000)	(752,000)
Total Operating Revenues	(179,029)	(182,472)	(182,345)	(183,477)	(184,649)	(185,861)	(918,804)
Operating Expenditures							
Administration	1,406	374	385	397	409	421	1,986
Professional fees	4,000	4,000	2,120	2,184	2,249	2,317	12,870
Operating costs	27,674	28,971	29,840	30,735	31,657	32,607	153,810
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	20,286	4,388		161	334	516	5,399
Total Operating Expenditures	203,366	187,733	182,345	183,477	184,649	185,861	924,065
Operating (surplus)/deficit	24,337	5,261					5,261
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	24,337	5,261					5,261
Add: Prior year (surplus) / deficit	(24,337)	(5,261)					(5,261)
(Surplus) applied to future years							

**Hazardous Properties
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	100,755	107,158	109,301	111,648	114,215
Contributions	4,388		161	334	516
Interest earned	2,015	2,143	2,186	2,233	2,284
Withdrawals for capital projects:					
Closing Balance Reserve Fund	107,158	109,301	111,648	114,215	117,015

**Unsightly Premises
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		4.5%	3.9%	3.5%	3.5%	3.5%	
Property taxes	(28,806)	(30,089)	(31,271)	(32,365)	(33,498)	(34,670)	(161,893)
	(28,806)	(30,089)	(31,271)	(32,365)	(33,498)	(34,670)	(161,893)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Total Operating Revenues	(178,956)	(180,239)	(181,421)	(182,515)	(183,648)	(184,820)	(912,643)
Operating Expenditures							
Administration	225	95	98	101	104	107	505
Professional fees	550	550	567	583	601	619	2,920
Operating costs	28,024	29,321	30,201	31,107	32,040	33,001	155,670
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	4,440	6,383	555	724	903	1,093	9,658
Total Operating Expenditures	183,239	186,349	181,421	182,515	183,648	184,820	918,753
Operating (surplus)/deficit	4,283	6,110					6,110
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,283	6,110					6,110
Add: Prior year (surplus) / deficit	(4,283)	(6,110)					(6,110)
(Surplus) applied to future years							

**Unsightly Premises
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	45,006	52,289	53,890	55,692	57,709
Contributions	6,383	555	724	903	1,093
Interest earned	900	1,046	1,078	1,114	1,154
Withdrawals for capital projects:					
Closing Balance Reserve Fund	52,289	53,890	55,692	57,709	59,956

**Emergency Planning
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	12.4%	4.0%	3.4%	3.4%	
Property taxes	(757,586)	(825,794)	(928,430)	(965,512)	(997,933)	(1,031,435)	(4,749,104)
	(757,586)	(825,794)	(928,430)	(965,512)	(997,933)	(1,031,435)	(4,749,104)
Municipal agreements	(69,414)	(77,410)	(79,732)	(82,124)	(84,588)	(87,126)	(410,980)
Operating grants	(659,324)	(1,089,588)	(884,662)	(884,662)	(884,662)	(884,662)	(4,628,236)
Miscellaneous		(32,000)					(32,000)
Total Operating Revenues	(1,486,324)	(2,024,792)	(1,892,824)	(1,932,298)	(1,967,183)	(2,003,223)	(9,820,320)
Operating Expenditures							
Administration	101,378	125,513	129,278	133,156	137,151	141,265	666,363
Professional fees	236,969	348,000	145,440	149,803	154,297	158,926	956,466
Building ops	800	800	824	849	874	900	4,247
Veh & Equip ops	20,808	20,808	21,432	22,075	22,737	23,420	110,472
Operating costs	86,866	122,128	112,072	115,350	118,727	122,205	590,482
Program costs	586,546	1,054,427	849,501	849,501	849,501	849,501	4,452,431
Wages & benefits	511,200	562,399	590,518	617,092	638,690	661,044	3,069,743
Transfer to other gov/org	22,000	22,000	22,660	23,340	24,040	24,761	116,801
Contributions to reserve funds	87,984	208,907	21,099	21,132	21,166	21,201	293,505
Total Operating Expenditures	1,654,551	2,464,982	1,892,824	1,932,298	1,967,183	2,003,223	10,260,510
Operating (surplus)/deficit	168,227	440,190					440,190
Capital Asset Expenditures							
Capital expenditures	340,000	255,000					255,000
Transfer from reserves	(340,000)	(255,000)					(255,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	168,227	440,190					440,190
Add: Transfer from appropriated surplus	(59,398)	(161,200)					(161,200)
Add: Prior year (surplus) / deficit	(108,829)	(278,990)					(278,990)
(Surplus) applied to future years							

Emergency Planning

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	255,000					255,000
Total Emergency Planning	255,000					255,000

**Emergency Planning
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	430,526	361,044	368,265	375,630	383,143
Contributions	208,907				
Interest earned	8,611	7,221	7,365	7,513	7,663
Withdrawals for capital projects:					
MAJOR CAP - EMERGENCY PLANNING	(255,000)				
Total Withdrawals for capital projects	(255,000)				
Other transfers out of Reserve	32,000				
Closing Balance Reserve Fund	361,044	368,265	375,630	383,143	390,806
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,306	5,412	26,619	48,283	70,415
Contributions		21,099	21,132	21,166	21,201
Interest earned	106	108	532	966	1,408
Withdrawals for capital projects:					
Closing Balance Reserve Account	5,412	26,619	48,283	70,415	93,024

**D68 Search & Rescue
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.5%	0.6%	0.1%	0.1%	0.1%	
Property taxes	(51,724)	(53,023)	(53,354)	(53,386)	(53,419)	(53,454)	(266,636)
	(51,724)	(53,023)	(53,354)	(53,386)	(53,419)	(53,454)	(266,636)
Grants in lieu of taxes	(203)	(203)	(203)	(203)	(203)	(203)	(1,015)
Interdepartmental recoveries	(1,221)						
Total Operating Revenues	(53,148)	(53,226)	(53,557)	(53,589)	(53,622)	(53,657)	(267,651)
Operating Expenditures							
Administration	1,050	1,050	1,082	1,114	1,147	1,182	5,575
Transfer to other gov/org	52,475	52,475	52,475	52,475	52,475	52,475	262,375
Total Operating Expenditures	53,525	53,525	53,557	53,589	53,622	53,657	267,950
Operating (surplus)/deficit	377	299					299
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	377	299					299
Add: Prior year (surplus) / deficit	(377)	(299)					(299)
(Surplus) applied to future years							

**D69 Marine Search & Rescue
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues			0.1%	0.1%	0.1%	0.1%	
Property taxes	(17,850)	(17,850)	(17,861)	(17,871)	(17,882)	(17,894)	(89,358)
	(17,850)	(17,850)	(17,861)	(17,871)	(17,882)	(17,894)	(89,358)
Total Operating Revenues	(17,850)	(17,850)	(17,861)	(17,871)	(17,882)	(17,894)	(89,358)
Operating Expenditures							
Administration	350	350	361	371	382	394	1,858
Transfer to other gov/org	17,500	17,500	17,500	17,500	17,500	17,500	87,500
Total Operating Expenditures	17,850	17,850	17,861	17,871	17,882	17,894	89,358
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**D69 Land Search & Rescue
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		0.4%	0.1%	0.1%	0.1%	0.1%	
Property taxes	(30,470)	(30,600)	(30,618)	(30,637)	(30,656)	(30,675)	(153,186)
	(30,470)	(30,600)	(30,618)	(30,637)	(30,656)	(30,675)	(153,186)
Total Operating Revenues	(30,470)	(30,600)	(30,618)	(30,637)	(30,656)	(30,675)	(153,186)
Operating Expenditures							
Administration	470	600	618	637	656	675	3,186
Transfer to other gov/org	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Total Operating Expenditures	30,470	30,600	30,618	30,637	30,656	30,675	153,186
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**D68 E911
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		13.2%	9.2%	3.0%	3.0%	3.0%	
Property taxes	(151,295)	(171,304)	(187,118)	(192,730)	(198,512)	(204,468)	(954,132)
	(151,295)	(171,304)	(187,118)	(192,730)	(198,512)	(204,468)	(954,132)
Operating grants		(8,280)					(8,280)
Miscellaneous	(11,372)	(52,224)					(52,224)
Total Operating Revenues	(162,667)	(231,808)	(187,118)	(192,730)	(198,512)	(204,468)	(1,014,636)
Operating Expenditures							
Administration	13,043	13,895	14,312	14,741	15,183	15,639	73,770
Veh & Equip ops	26,100	26,100	10,883	11,209	11,546	11,892	71,630
Operating costs	9,920	9,920	10,218	10,524	10,840	11,165	52,667
Program costs		53,280					53,280
Transfer to other gov/org	137,030	147,286	151,705	156,256	160,943	165,772	781,962
Contributions to reserve funds		19,023					19,023
Total Operating Expenditures	186,093	269,504	187,118	192,730	198,512	204,468	1,052,332
Operating (surplus)/deficit	23,426	37,696					37,696
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	23,426	37,696					37,696
Add: Transfer from appropriated surplus	(15,000)	(15,000)					(15,000)
Add: Prior year (surplus) / deficit	(8,426)	(22,696)					(22,696)
(Surplus) applied to future years							

**D68 E911
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	131,228	133,853	136,530	139,261	142,046
Interest earned	2,625	2,677	2,731	2,785	2,841
Withdrawals for capital projects:					
Closing Balance Reserve Fund	133,853	136,530	139,261	142,046	144,887

**D69 E911
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.6%	3.3%	3.2%	3.0%	3.0%	
Property taxes	(770,357)	(821,297)	(848,248)	(875,185)	(901,440)	(928,484)	(4,374,654)
	(770,357)	(821,297)	(848,248)	(875,185)	(901,440)	(928,484)	(4,374,654)
Operating grants		(8,390)					(8,390)
Total Operating Revenues	(770,357)	(829,687)	(848,248)	(875,185)	(901,440)	(928,484)	(4,383,044)
Operating Expenditures							
Administration	24,396	26,101	26,884	27,691	28,521	29,377	138,574
Professional fees	500	500	515	530	546	563	2,654
Operating costs	6,500	6,500	6,695	6,896	7,103	7,316	34,510
Program costs		8,390					8,390
Transfer to other gov/org	736,295	788,959	814,154	840,068	865,270	891,228	4,199,679
Contributions to reserve funds		7,139					7,139
Total Operating Expenditures	767,691	837,589	848,248	875,185	901,440	928,484	4,390,946
Operating (surplus)/deficit	(2,666)	7,902					7,902
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(2,666)	7,902					7,902
Add: Prior year (surplus) / deficit	2,666	(7,902)					(7,902)
(Surplus) applied to future years							

**D68 Community Justice
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues			0.1%	0.1%	0.1%	0.1%	
Property taxes	(21,420)	(21,420)	(21,433)	(21,446)	(21,459)	(21,473)	(107,231)
	(21,420)	(21,420)	(21,433)	(21,446)	(21,459)	(21,473)	(107,231)
Total Operating Revenues	(21,420)	(21,420)	(21,433)	(21,446)	(21,459)	(21,473)	(107,231)
Operating Expenditures							
Administration	420	420	433	446	459	473	2,231
Transfer to other gov/org	21,000	21,000	21,000	21,000	21,000	21,000	105,000
Total Operating Expenditures	21,420	21,420	21,433	21,446	21,459	21,473	107,231
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**D69 Community Justice
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		0.2%	0.2%	0.1%	0.1%	0.1%	
Property taxes	(89,318)	(89,661)	(89,811)	(89,865)	(89,920)	(89,978)	(449,235)
Parcel taxes	(94,657)	(94,631)	(94,789)	(94,846)	(94,906)	(94,967)	(474,139)
	(183,975)	(184,292)	(184,600)	(184,711)	(184,826)	(184,945)	(923,374)
Total Operating Revenues	(183,975)	(184,292)	(184,600)	(184,711)	(184,826)	(184,945)	(923,374)
Operating Expenditures							
Administration	3,244	3,617	3,726	3,837	3,952	4,071	19,203
Transfer to other gov/org	180,874	180,874	180,874	180,874	180,874	180,874	904,370
Total Operating Expenditures	184,118	184,491	184,600	184,711	184,826	184,945	923,573
Operating (surplus)/deficit	143	199					199
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	143	199					199
Add: Prior year (surplus) / deficit	(143)	(199)					(199)
(Surplus) applied to future years							

**Fire - Administration
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operating grants	(119,545)	(120,000)					(120,000)
Interdepartmental recoveries	(660,957)	(541,432)	(843,469)	(879,408)	(909,446)	(940,516)	(4,114,271)
Total Operating Revenues	(780,502)	(661,432)	(843,469)	(879,408)	(909,446)	(940,516)	(4,234,271)
Operating Expenditures							
Administration	9,950	11,420	11,763	12,115	12,479	12,853	60,630
Professional fees	53,000	78,425	60,853	62,678	64,559	66,495	333,010
Veh & Equip ops	3,143	5,227	5,384	5,546	5,712	5,883	27,752
Operating costs	152,004	163,977	48,896	50,363	51,873	53,430	368,539
Wages & benefits	663,697	680,069	714,073	746,206	772,323	799,355	3,712,026
Transfer to other gov/org	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Total Operating Expenditures	884,294	941,618	843,469	879,408	909,446	940,516	4,514,457
Operating (surplus)/deficit	103,792	280,186					280,186
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	103,792	280,186					280,186
Add: Transfer from appropriated surplus	(50,500)	(44,925)					(44,925)
Add: Prior year (surplus) / deficit	(53,292)	(235,261)					(235,261)
(Surplus) applied to future years							

**Fire - Dashwood Firehall Construction
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		196.5%	30.4%				
Property taxes	(105,400)	(312,518)	(407,661)	(407,751)	(407,845)	(407,941)	(1,943,716)
	(105,400)	(312,518)	(407,661)	(407,751)	(407,845)	(407,941)	(1,943,716)
Total Operating Revenues	(105,400)	(312,518)	(407,661)	(407,751)	(407,845)	(407,941)	(1,943,716)
Operating Expenditures							
Administration	2,416	2,929	3,017	3,107	3,201	3,297	15,551
Debt interest	198,365	257,521	244,344	244,344	244,344	244,344	1,234,897
Total Operating Expenditures	200,781	260,450	247,361	247,451	247,545	247,641	1,250,448
Operating (surplus)/deficit	95,381	(52,068)	(160,300)	(160,300)	(160,300)	(160,300)	(693,268)
Capital Asset Expenditures							
Capital expenditures	4,623,824	930,931					930,931
Transfer from reserves	(922,274)						
New borrowing	(3,701,550)	(930,931)					(930,931)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)		81,752	83,499	83,499	83,499	83,499	415,748
New debt (principal & interest)	37,016	9,309	76,801	76,801	76,801	76,801	316,513
Total Capital Financing Charges	37,016	91,061	160,300	160,300	160,300	160,300	732,261
Net (surplus)/deficit for the year	132,397	38,993					38,993
Add: Transfer from appropriated surplus	(132,524)	(30,595)					(30,595)
Add: Prior year (surplus) / deficit	127	(8,398)					(8,398)
(Surplus) applied to future years							



Fire - Dashwood Firehall Construction

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0012 DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	930,931					930,931
Total Fire - Dashwood Firehall Construction	930,931					930,931

**Fire - Dashwood Firehall Construction
Fund Manager Summary**

	2025	2026	2027	2028	2029
New Borrowing					
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	930,931				
Total New Borrowing	930,931				
New Debt Principal/Int		76,801			
New Debt Principal/Int(Cumulative)		76,801	76,801	76,801	76,801
Borrowing cost	9,309				

**Fire - Meadowood
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		40.3%					
Parcel taxes	(89,348)	(125,346)	(125,346)	(125,346)	(125,346)	(125,346)	(626,730)
	(89,348)	(125,346)	(125,346)	(125,346)	(125,346)	(125,346)	(626,730)
Total Operating Revenues	(89,348)	(125,346)	(125,346)	(125,346)	(125,346)	(125,346)	(626,730)
Operating Expenditures							
Administration	1,454	1,454	1,454	1,454	1,454	1,454	7,270
Debt interest	22,700	61,182	61,182	61,182	61,182	61,182	305,910
Total Operating Expenditures	24,154	62,636	62,636	62,636	62,636	62,636	313,180
Operating (surplus)/deficit	(65,194)	(62,710)	(62,710)	(62,710)	(62,710)	(62,710)	(313,550)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	65,194	62,710	62,710	62,710	62,710	62,710	313,550
Total Capital Financing Charges	65,194	62,710	62,710	62,710	62,710	62,710	313,550
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Fire - Nanaimo River
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues				(100.0%)			
Property taxes	(1,780)	(1,780)	(1,780)				(3,560)
	(1,780)	(1,780)	(1,780)				(3,560)
Total Operating Revenues	(1,780)	(1,780)	(1,780)				(3,560)
Operating Expenditures							
Administration	765	765	765				1,530
Professional fees	2,000	2,000					2,000
Debt interest	318	318	318				636
Total Operating Expenditures	3,083	3,083	1,083				4,166
Operating (surplus)/deficit	1,303	1,303	(697)				606
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	697	697	697				1,394
Total Capital Financing Charges	697	697	697				1,394
Net (surplus)/deficit for the year	2,000	2,000					2,000
Add: Transfer from appropriated surplus	(2,000)	(2,000)					(2,000)
(Surplus) applied to future years							



**Fire - Nanaimo River
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	250,326	255,333	260,440	265,649	270,962
Interest earned	5,007	5,107	5,209	5,313	5,419
Withdrawals for capital projects:					
Closing Balance Reserve Fund	255,333	260,440	265,649	270,962	276,381

**Fire - Coombs Hilliers
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		15.1%	15.0%	15.0%	20.0%	20.0%	
Property taxes	(992,101)	(1,141,484)	(1,312,707)	(1,509,613)	(1,811,535)	(2,173,842)	(7,949,181)
	(992,101)	(1,141,484)	(1,312,707)	(1,509,613)	(1,811,535)	(2,173,842)	(7,949,181)
Total Operating Revenues	(992,101)	(1,141,484)	(1,312,707)	(1,509,613)	(1,811,535)	(2,173,842)	(7,949,181)
Operating Expenditures							
Administration	173,349	160,739	165,561	170,528	175,644	180,913	853,385
Professional fees	5,500	6,000	6,180	6,365	6,556	6,753	31,854
Building ops	73,984	84,757	87,299	89,918	92,616	95,394	449,984
Veh & Equip ops	127,120	122,020	125,681	129,451	133,335	137,335	647,822
Operating costs	136,739	195,602	201,471	207,515	213,740	220,152	1,038,480
Wages & benefits	390,999	417,143	438,000	457,710	473,729	490,310	2,276,892
Contributions to reserve funds	50,305	127,949	89,316	277,942	517,125	619,905	1,632,237
Debt interest	6,102	15,969	33,301	21,732	30,088	39,945	141,035
Total Operating Expenditures	964,098	1,130,179	1,146,809	1,361,161	1,642,833	1,790,707	7,071,689
Operating (surplus)/deficit	(28,003)	(11,305)	(165,898)	(148,452)	(168,702)	(383,135)	(877,492)
Capital Asset Expenditures							
Capital expenditures	475,793	1,474,685	100,000	135,000	878,250	10,620,250	13,208,185
Transfer from reserves	(467,793)	(781,793)	(100,000)	(135,000)	(233,000)	(325,000)	(1,574,793)
New borrowing		(689,423)			(625,000)	(10,275,000)	(11,589,423)
Net Capital Assets funded from Operations	8,000	3,469			20,250	20,250	43,969
Capital Financing Charges							
Existing debt (principal)	28,013	28,013	109,021	91,575	85,325	153,258	467,192
New debt (principal & interest)		6,894	56,877	56,877	63,127	209,627	393,402
Total Capital Financing Charges	28,013	34,907	165,898	148,452	148,452	362,885	860,594
Net (surplus)/deficit for the year	8,010	27,071					27,071
Add: Transfer from appropriated surplus	(8,000)						
Add: Prior year (surplus) / deficit	(10)	(27,071)					(27,071)
(Surplus) applied to future years							

Fire - Coombs Hilliers

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRUCT				220,250	10,020,250	10,240,500
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	25,000		25,000	33,000	25,000	108,000
PC-2020 COMPUTER - COOMBS HILLIERS	3,469					3,469
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	1,446,216	100,000	110,000	625,000	575,000	2,856,216
Total Fire - Coombs Hilliers	1,474,685	100,000	135,000	878,250	10,620,250	13,208,185

**Fire - Coombs Hilliers
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	373,787	124,812	106,624	241,698	520,657
Contributions	117,949	79,316	267,942	507,125	609,905
Interest earned	7,476	2,496	2,132	4,834	10,413
Withdrawals for capital projects:					
COOMBS HILLIERS FIREHALL 2 RECONSTRUCT				(200,000)	
MAJOR CAP - FIRE COOMBS HILLIERS	(25,000)		(25,000)	(33,000)	(25,000)
VEHICLE - FIRE COOMBS HILLIERS	(349,400)	(100,000)	(110,000)		(300,000)
Total Withdrawals for capital projects	(374,400)	(100,000)	(135,000)	(233,000)	(325,000)
Closing Balance Reserve Fund	124,812	106,624	241,698	520,657	815,975
New Borrowing					
COOMBS HILLIERS FIREHALL 2 RECONSTRUCT					10,000,000
VEHICLE - FIRE COOMBS HILLIERS	689,423			625,000	275,000
Total New Borrowing	689,423			625,000	10,275,000
New Debt Principal/Int		56,877			50,000
New Debt Principal/Int(Cumulative)		56,877	56,877	56,877	106,877
Borrowing cost	6,894			6,250	102,750

**Fire - Errington
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		12.9%	15.0%	3.0%	3.0%	3.0%	
Property taxes	(1,113,317)	(1,257,360)	(1,445,964)	(1,489,343)	(1,534,023)	(1,580,044)	(7,306,734)
	(1,113,317)	(1,257,360)	(1,445,964)	(1,489,343)	(1,534,023)	(1,580,044)	(7,306,734)
Miscellaneous	(5,000)	(5,000)					(5,000)
Total Operating Revenues	(1,118,317)	(1,262,360)	(1,445,964)	(1,489,343)	(1,534,023)	(1,580,044)	(7,311,734)
Operating Expenditures							
Administration	119,010	96,940	99,848	102,844	105,929	109,107	514,668
Professional fees	400	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	5,204	5,220	5,376	5,538	5,704	5,875	27,713
Veh & Equip ops	10,000	10,000	10,300	10,609	30,927	31,855	93,691
Operating costs	3,812	4,528	4,664	4,804	4,948	5,097	24,041
Transfer to other gov/org	806,266	870,658	896,778	923,681	951,392	979,933	4,622,442
Contributions to reserve funds	176,669	237,012	225,620	243,834	262,826	281,216	1,250,508
Debt interest	6,875	26,125	22,458	16,958	11,458	5,958	82,957
Total Operating Expenditures	1,128,236	1,255,483	1,270,194	1,313,573	1,378,648	1,424,669	6,642,567
Operating (surplus)/deficit	9,919	(6,877)	(175,770)	(175,770)	(155,375)	(155,375)	(669,167)
Capital Asset Expenditures							
Capital expenditures	1,147,319	1,380,184	683,395	5,559,395	55,000	400,000	8,077,974
Transfer from reserves	(577,456)	(809,789)	(63,000)	(120,000)	(55,000)	(400,000)	(1,447,789)
New borrowing	(550,000)	(550,000)	(600,000)	(5,419,000)			(6,569,000)
Net Capital Assets funded from Operations	19,863	20,395	20,395	20,395			61,185
Capital Financing Charges							
Existing debt (principal)			104,000	7,810	(371,516)	(371,516)	(631,222)
New debt (principal & interest)	5,500	5,500	51,375	147,565	526,891	526,891	1,258,222
Total Capital Financing Charges	5,500	5,500	155,375	155,375	155,375	155,375	627,000
Net (surplus)/deficit for the year	35,282	19,018					19,018
Add: Prior year (surplus) / deficit	(35,282)	(19,018)					(19,018)
(Surplus) applied to future years							

**Fire - Errington
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2	120,184	620,395	5,439,395			6,179,974
MJ-2021 MAJOR CAP - FIRE ERRINGTON	30,000	35,000	60,000	35,000	400,000	560,000
VH-2021 VEHICLE - FIRE ERRINGTON	1,230,000	28,000	60,000	20,000		1,338,000
Total Fire - Errington	1,380,184	683,395	5,559,395	55,000	400,000	8,077,974

**Fire - Errington
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	784,181	222,088	384,150	510,667	723,706
Contributions	232,012	220,620	238,834	257,826	276,216
Interest earned	15,684	4,442	7,683	10,213	14,474
Withdrawals for capital projects:					
ERRINGTON SEISMIC UPGRADE HALL #2	(99,789)				
MAJOR CAP - FIRE ERRINGTON	(30,000)	(35,000)	(60,000)	(35,000)	(400,000)
VEHICLE - FIRE ERRINGTON	(680,000)	(28,000)	(60,000)	(20,000)	
Total Withdrawals for capital projects	(809,789)	(63,000)	(120,000)	(55,000)	(400,000)
Closing Balance Reserve Fund	222,088	384,150	510,667	723,706	614,396
New Borrowing					
ERRINGTON SEISMIC UPGRADE HALL #2		600,000	5,419,000		
VEHICLE - FIRE ERRINGTON	550,000				
Total New Borrowing	550,000	600,000	5,419,000		
New Debt Principal/Int		45,375	48,000	433,516	
New Debt Principal/Int(Cumulative)		45,375	93,375	526,891	526,891
Borrowing cost	5,500	6,000	54,190		

**Fire - French Creek
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(1,064,832)	(1,096,777)	(1,129,680)	(1,163,571)	(1,198,478)	(1,234,432)	(5,822,938)
	(1,064,832)	(1,096,777)	(1,129,680)	(1,163,571)	(1,198,478)	(1,234,432)	(5,822,938)
Total Operating Revenues	(1,064,832)	(1,096,777)	(1,129,680)	(1,163,571)	(1,198,478)	(1,234,432)	(5,822,938)
Operating Expenditures							
Administration	74,357	79,547	81,933	84,391	86,923	89,531	422,325
Operating costs	80,423	87,407	91,431	94,174	96,999	99,909	469,920
Transfer to other gov/org	878,637	913,815	947,782	916,590	944,088	972,410	4,694,685
Contributions to reserve funds	43,337	20,857	8,534	68,416	70,468	72,582	240,857
Total Operating Expenditures	1,076,754	1,101,626	1,129,680	1,163,571	1,198,478	1,234,432	5,827,787
Operating (surplus)/deficit	11,922	4,849					4,849
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,922	4,849					4,849
Add: Prior year (surplus) / deficit	(11,922)	(4,849)					(4,849)
(Surplus) applied to future years							

**Fire - Nanoose Bay
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		13.9%	19.2%	21.3%	10.6%	10.5%	
Property taxes	(1,191,140)	(1,356,704)	(1,616,656)	(1,960,346)	(2,167,960)	(2,395,985)	(9,497,651)
	(1,191,140)	(1,356,704)	(1,616,656)	(1,960,346)	(2,167,960)	(2,395,985)	(9,497,651)
Operating grants		(40,000)					(40,000)
Grants in lieu of taxes	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(55,000)
Miscellaneous		(80,000)					(80,000)
Total Operating Revenues	(1,202,140)	(1,487,704)	(1,627,656)	(1,971,346)	(2,178,960)	(2,406,985)	(9,672,651)
Operating Expenditures							
Administration	210,761	191,620	197,369	203,290	209,388	215,670	1,017,337
Professional fees	1,000	95,000	7,850	8,086	8,328	8,578	127,842
Building ops	58,225	72,238	74,405	76,637	78,936	81,304	383,520
Veh & Equip ops	170,500	126,500	130,295	134,204	138,230	142,377	671,606
Operating costs	308,868	346,692	357,027	367,672	378,636	389,929	1,839,956
Wages & benefits	186,738	383,893	403,088	421,227	435,970	451,229	2,095,407
Contributions to reserve funds	46,169	131,508	238,861	37,511	209,253	400,179	1,017,312
Debt interest	83,700	114,390	149,515	153,473	150,973	148,473	716,824
Total Operating Expenditures	1,065,961	1,461,841	1,558,410	1,402,100	1,609,714	1,837,739	7,869,804
Operating (surplus)/deficit	(136,179)	(25,863)	(69,246)	(569,246)	(569,246)	(569,246)	(1,802,847)
Capital Asset Expenditures							
Capital expenditures	924,391	1,579,710	295,000	100,000	15,000	20,000	2,009,710
Transfer from reserves	(916,391)	(1,086,241)	(45,000)	(100,000)	(15,000)	(20,000)	(1,266,241)
Grants and other		(460,000)					(460,000)
New borrowing			(250,000)				(250,000)
Net Capital Assets funded from Operations	8,000	33,469					33,469
Capital Financing Charges							
Existing debt (principal)	93,693	98,121	66,746	549,246	549,246	549,246	1,812,605
New debt (principal & interest)			2,500	20,000	20,000	20,000	62,500
Total Capital Financing Charges	93,693	98,121	69,246	569,246	569,246	569,246	1,875,105
Net (surplus)/deficit for the year	(34,486)	105,727					105,727
Add: Transfer from appropriated surplus	(58,000)						
Add: Prior year (surplus) / deficit	92,486	(105,727)					(105,727)
(Surplus) applied to future years							



Fire - Nanoose Bay

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	206,541	45,000	10,000	15,000	20,000	296,541
PC-2023 COMPUTER - FIRE NANOOSE BAY	3,469					3,469
VH-2023 VEHICLE - FIRE NANOOSE BAY	1,369,700	250,000	90,000			1,709,700
Total Fire - Nanoose Bay	1,579,710	295,000	100,000	15,000	20,000	2,009,710

**Fire - Nanoose Bay
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,006,086	136,174	327,759	266,826	461,415
Contributions	126,508	233,861	32,511	204,253	395,179
Interest earned	20,121	2,724	6,556	5,336	9,228
Withdrawals for capital projects:					
MAJOR CAP - FIRE NANOOSE BAY	(66,541)	(45,000)	(10,000)	(15,000)	(20,000)
VEHICLE - FIRE NANOOSE BAY	(950,000)		(90,000)		
Total Withdrawals for capital projects	(1,016,541)	(45,000)	(100,000)	(15,000)	(20,000)
Closing Balance Reserve Fund	136,174	327,759	266,826	461,415	845,822
New Borrowing					
VEHICLE - FIRE NANOOSE BAY		250,000			
Total New Borrowing		250,000			
New Debt Principal/Int			20,000		
New Debt Principal/Int(Cumulative)			20,000	20,000	20,000
Borrowing cost		2,500			

**Fire - Wellington
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(3.8%)	11.4%	3.0%	3.0%	3.0%	
Property taxes	(158,096)	(152,136)	(169,415)	(174,497)	(179,733)	(185,125)	(860,906)
	(158,096)	(152,136)	(169,415)	(174,497)	(179,733)	(185,125)	(860,906)
Total Operating Revenues	(158,096)	(152,136)	(169,415)	(174,497)	(179,733)	(185,125)	(860,906)
Operating Expenditures							
Administration	6,465	7,377	7,598	7,826	8,061	8,303	39,165
Professional fees	1,000	1,000	1,030	1,061	1,093	1,126	5,310
Operating costs	3,700	3,700	3,811	3,925	4,043	4,164	19,643
Transfer to other gov/org	147,965	152,404	156,976	161,685	166,536	171,532	809,133
Total Operating Expenditures	159,130	164,481	169,415	174,497	179,733	185,125	873,251
Operating (surplus)/deficit	1,034	12,345					12,345
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,034	12,345					12,345
Add: Prior year (surplus) / deficit	(1,034)	(12,345)					(12,345)
(Surplus) applied to future years							

**Fire - Cassidy Waterloo
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		8.0%	10.0%	30.0%	20.0%	15.0%	
Property taxes	(278,686)	(300,981)	(331,079)	(430,403)	(516,483)	(593,956)	(2,172,902)
	(278,686)	(300,981)	(331,079)	(430,403)	(516,483)	(593,956)	(2,172,902)
Total Operating Revenues	(278,686)	(300,981)	(331,079)	(430,403)	(516,483)	(593,956)	(2,172,902)
Operating Expenditures							
Administration	17,264	16,112	16,595	17,093	17,606	18,134	85,540
Professional fees	17,500	17,500	525	541	557	574	19,697
Building ops	9,563	10,058	10,058	10,058	10,058	10,058	50,290
Veh & Equip ops	39,550	40,400	41,612	42,860	44,146	45,471	214,489
Operating costs	22,985	22,250	22,918	23,605	24,313	25,043	118,129
Transfer to other gov/org	94,070	96,892	99,799	102,793	105,877	109,053	514,414
Contributions to reserve funds	111,986	129,672	128,497	188,878	9,265	23,212	479,524
Debt interest				10,500	108,083	105,833	224,416
Total Operating Expenditures	312,918	332,884	320,004	396,328	319,905	337,378	1,706,499
Operating (surplus)/deficit	34,232	31,903	(11,075)	(34,075)	(196,578)	(256,578)	(466,403)
Capital Asset Expenditures							
Capital expenditures			61,075	2,811,075	1,000,000	130,000	4,002,150
Transfer from reserves			(50,000)	(500,000)	(700,000)	(130,000)	(1,380,000)
New borrowing				(2,300,000)	(300,000)		(2,600,000)
Net Capital Assets funded from Operations			11,075	11,075			22,150
Capital Financing Charges							
Existing debt (principal)					9,580	48,580	58,160
New debt (principal & interest)				23,000	186,998	207,998	417,996
Total Capital Financing Charges				23,000	196,578	256,578	476,156
Net (surplus)/deficit for the year	34,232	31,903					31,903
Add: Transfer from appropriated surplus	(17,500)	(17,500)					(17,500)
Add: Prior year (surplus) / deficit	(16,732)	(14,403)					(14,403)
(Surplus) applied to future years							

Fire - Cassidy Waterloo

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD		61,075	2,111,075			2,172,150
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO					130,000	130,000
VH-2025 VEHICLE - CASSIDY WATERLOO			700,000	1,000,000		1,700,000
Total Fire - Cassidy Waterloo		61,075	2,811,075	1,000,000	130,000	4,002,150

**Fire - Cassidy Waterloo
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	921,197	1,069,293	1,169,176	881,438	208,332
Contributions	129,672	128,497	188,878	9,265	23,212
Interest earned	18,424	21,386	23,384	17,629	4,167
Withdrawals for capital projects:					
CASSIDY WATERLOO SEISMIC UPGRD		(50,000)	(500,000)		
MAJOR CAP - FIRE CASSIDY WATERLOO					(130,000)
VEHICLE - CASSIDY WATERLOO				(700,000)	
Total Withdrawals for capital projects		(50,000)	(500,000)	(700,000)	(130,000)
Closing Balance Reserve Fund	1,069,293	1,169,176	881,438	208,332	105,711
New Borrowing					
CASSIDY WATERLOO SEISMIC UPGRD			1,600,000		
VEHICLE - CASSIDY WATERLOO			700,000	300,000	
Total New Borrowing			2,300,000	300,000	
New Debt Principal/Int				183,998	24,000
New Debt Principal/Int(Cumulative)				183,998	207,998
Borrowing cost			23,000	3,000	

**Fire - Dashwood
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		14.6%	10.0%	10.0%	8.0%	5.0%	
Property taxes	(1,229,550)	(1,408,932)	(1,549,825)	(1,704,808)	(1,841,192)	(1,933,252)	(8,438,009)
	(1,229,550)	(1,408,932)	(1,549,825)	(1,704,808)	(1,841,192)	(1,933,252)	(8,438,009)
Grants in lieu of taxes	(800)	(800)	(800)	(800)	(800)	(800)	(4,000)
Miscellaneous	(10,000)						
Total Operating Revenues	(1,240,350)	(1,409,732)	(1,550,625)	(1,705,608)	(1,841,992)	(1,934,052)	(8,442,009)
Operating Expenditures							
Administration	122,230	103,202	106,298	109,487	112,772	116,155	547,914
Professional fees	400	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	37,184	42,619	43,897	45,214	46,571	47,968	226,269
Veh & Equip ops	27,000	9,000	9,270	9,548	9,835	10,130	47,783
Operating costs	6,154	3,647	3,757	3,870	3,986	4,105	19,365
Transfer to other gov/org	769,175	854,545	880,181	906,587	933,784	961,798	4,536,895
Contributions to reserve funds	282,504	357,689	467,579	592,384	697,647	757,615	2,872,914
Debt interest	2,513	5,226	3,946	2,666	1,386	106	13,330
Total Operating Expenditures	1,247,160	1,380,928	1,520,078	1,675,061	1,811,445	1,903,505	8,291,017
Operating (surplus)/deficit	6,810	(28,804)	(30,547)	(30,547)	(30,547)	(30,547)	(150,992)
Capital Asset Expenditures							
Capital expenditures	1,114,824	194,000	148,000	601,000	1,166,000	460,000	2,569,000
Transfer from reserves	(903,824)	(194,000)	(148,000)	(601,000)	(1,166,000)	(460,000)	(2,569,000)
New borrowing	(201,000)						
Net Capital Assets funded from Operations	10,000						
Capital Financing Charges							
Existing debt (principal)		30,547	30,547	30,547	30,547	30,547	152,735
New debt (principal & interest)	2,010						
Total Capital Financing Charges	2,010	30,547	30,547	30,547	30,547	30,547	152,735
Net (surplus)/deficit for the year	18,820	1,743					1,743
Add: Prior year (surplus) / deficit	(18,820)	(1,743)					(1,743)
(Surplus) applied to future years							



Fire - Dashwood

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2026 MAJOR CAP - FIRE DASHWOOD	94,000	13,000	51,000	16,000		174,000
VH-2026 VEHICLE - FIRE DASHWOOD	100,000	135,000	550,000	1,150,000	460,000	2,395,000
Total Fire - Dashwood	194,000	148,000	601,000	1,166,000	460,000	2,569,000

**Fire - Dashwood
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	218,572	381,632	703,844	704,305	245,038
Contributions	352,689	462,579	587,384	692,647	752,615
Interest earned	4,371	7,633	14,077	14,086	4,901
Withdrawals for capital projects:					
MAJOR CAP - FIRE DASHWOOD	(94,000)	(13,000)	(51,000)	(16,000)	
VEHICLE - FIRE DASHWOOD	(100,000)	(135,000)	(550,000)	(1,150,000)	(460,000)
Total Withdrawals for capital projects	(194,000)	(148,000)	(601,000)	(1,166,000)	(460,000)
Closing Balance Reserve Fund	381,632	703,844	704,305	245,038	542,554

**Fire - Extension
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		18.6%	7.0%	12.0%	14.0%	14.0%	
Property taxes	(275,201)	(326,486)	(349,340)	(391,261)	(446,037)	(508,483)	(2,021,607)
	(275,201)	(326,486)	(349,340)	(391,261)	(446,037)	(508,483)	(2,021,607)
Operating grants	(30,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(200,000)
Total Operating Revenues	(305,201)	(366,486)	(389,340)	(431,261)	(486,037)	(548,483)	(2,221,607)
Operating Expenditures							
Administration	35,793	44,915	46,262	47,650	49,080	50,552	238,459
Professional fees	48,618	58,968	45,737	47,109	48,522	49,978	250,314
Building ops	30,481	31,003	31,933	32,891	33,878	34,895	164,600
Veh & Equip ops	93,500	109,000	112,270	115,638	119,107	122,680	578,695
Operating costs	81,529	90,008	92,709	95,490	98,355	101,305	477,867
Wages & benefits	25,000	25,000	26,250	27,431	28,391	29,385	136,457
Contributions to reserve funds	46,765	91,057	34,179	65,052	97,704	123,938	411,930
Debt interest						6,250	6,250
Total Operating Expenditures	361,686	449,951	389,340	431,261	475,037	518,983	2,264,572
Operating (surplus)/deficit	56,485	83,465			(11,000)	(29,500)	42,965
Capital Asset Expenditures							
Capital expenditures					411,000	2,711,000	3,122,000
Transfer from reserves					(100,000)	(600,000)	(700,000)
Grants and other					(300,000)		(300,000)
New borrowing						(2,100,000)	(2,100,000)
Net Capital Assets funded from Operations					11,000	11,000	22,000
Capital Financing Charges							
Existing debt (principal)						(2,500)	(2,500)
New debt (principal & interest)						21,000	21,000
Total Capital Financing Charges						18,500	18,500
Net (surplus)/deficit for the year	56,485	83,465					83,465
Add: Transfer from appropriated surplus		(48,468)					(48,468)
Add: Prior year (surplus) / deficit	(56,485)	(34,997)					(34,997)
(Surplus) applied to future years							

**Fire - Extension
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0006 EXTENSION FIREHALL REBUILD				411,000	2,111,000	2,522,000
VH-2027 VEHICLE - FIRE EXTENSION					600,000	600,000
Total Fire - Extension				411,000	2,711,000	3,122,000

**Fire - Extension
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	328,512	421,139	458,741	527,968	531,231
Contributions	86,057	29,179	60,052	92,704	118,938
Interest earned	6,570	8,423	9,175	10,559	10,625
Withdrawals for capital projects:					
EXTENSION FIREHALL REBUILD				(100,000)	(250,000)
VEHICLE - FIRE EXTENSION					(350,000)
Total Withdrawals for capital projects				(100,000)	(600,000)
Closing Balance Reserve Fund	421,139	458,741	527,968	531,231	60,794
New Borrowing					
EXTENSION FIREHALL REBUILD					1,850,000
VEHICLE - FIRE EXTENSION					250,000
Total New Borrowing					2,100,000
Borrowing cost					21,000

**Fire - Parksville Local
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		0.6%	3.0%	(5.1%)	3.0%	3.0%	
Property taxes	(262,795)	(264,397)	(272,329)	(258,422)	(266,174)	(274,160)	(1,335,482)
	(262,795)	(264,397)	(272,329)	(258,422)	(266,174)	(274,160)	(1,335,482)
Total Operating Revenues	(262,795)	(264,397)	(272,329)	(258,422)	(266,174)	(274,160)	(1,335,482)
Operating Expenditures							
Administration	17,154	18,756	19,319	19,898	20,495	21,110	99,578
Transfer to other gov/org	245,641	245,641	253,010	238,524	245,679	253,050	1,235,904
Total Operating Expenditures	262,795	264,397	272,329	258,422	266,174	274,160	1,335,482
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Fire - Bow Horn Bay
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		15.4%	31.6%	17.2%	10.0%	10.0%	
Property taxes	(1,014,283)	(1,170,032)	(1,539,208)	(1,804,330)	(1,984,763)	(2,183,239)	(8,681,572)
	(1,014,283)	(1,170,032)	(1,539,208)	(1,804,330)	(1,984,763)	(2,183,239)	(8,681,572)
Miscellaneous	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Total Operating Revenues	(1,021,383)	(1,177,132)	(1,546,308)	(1,811,430)	(1,991,863)	(2,190,339)	(8,717,072)
Operating Expenditures							
Administration	93,262	79,675	82,065	84,527	87,063	89,675	423,005
Professional fees	400	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	8,715	13,735	14,147	14,572	15,009	15,459	72,922
Veh & Equip ops	48,380	48,380	49,831	51,326	52,866	54,452	256,855
Operating costs	2,704	3,017	3,108	3,201	3,297	3,396	16,019
Transfer to other gov/org	734,375	849,285	874,764	901,006	928,037	955,878	4,508,970
Contributions to reserve funds	97,804	158,768	185,653	185,672	349,318	583,587	1,462,998
Debt interest	13,507	31,641	48,025	167,513	152,501	140,021	539,701
Total Operating Expenditures	999,147	1,189,501	1,262,743	1,413,122	1,593,555	1,848,096	7,307,017
Operating (surplus)/deficit	(22,236)	12,369	(283,565)	(398,308)	(398,308)	(342,243)	(1,410,055)
Capital Asset Expenditures							
Capital expenditures	857,640	1,225,000	3,315,000		40,000	645,600	5,225,600
Transfer from reserves	(382,640)	(305,000)	(250,000)		(40,000)	(645,600)	(1,240,600)
New borrowing	(475,000)	(925,000)	(3,050,000)				(3,975,000)
Net Capital Assets funded from Operations		(5,000)	15,000				10,000
Capital Financing Charges							
Existing debt (principal)	56,065	46,815	161,753	77,998	77,998	21,933	386,497
New debt (principal & interest)	4,750	9,250	106,812	320,310	320,310	320,310	1,076,992
Total Capital Financing Charges	60,815	56,065	268,565	398,308	398,308	342,243	1,463,489
Net (surplus)/deficit for the year	38,579	63,434					63,434
Add: Transfer from appropriated surplus	(12,380)						
Add: Prior year (surplus) / deficit	(26,199)	(63,434)					(63,434)
(Surplus) applied to future years							

Fire - Bow Horn Bay

5 Year Capital Plan

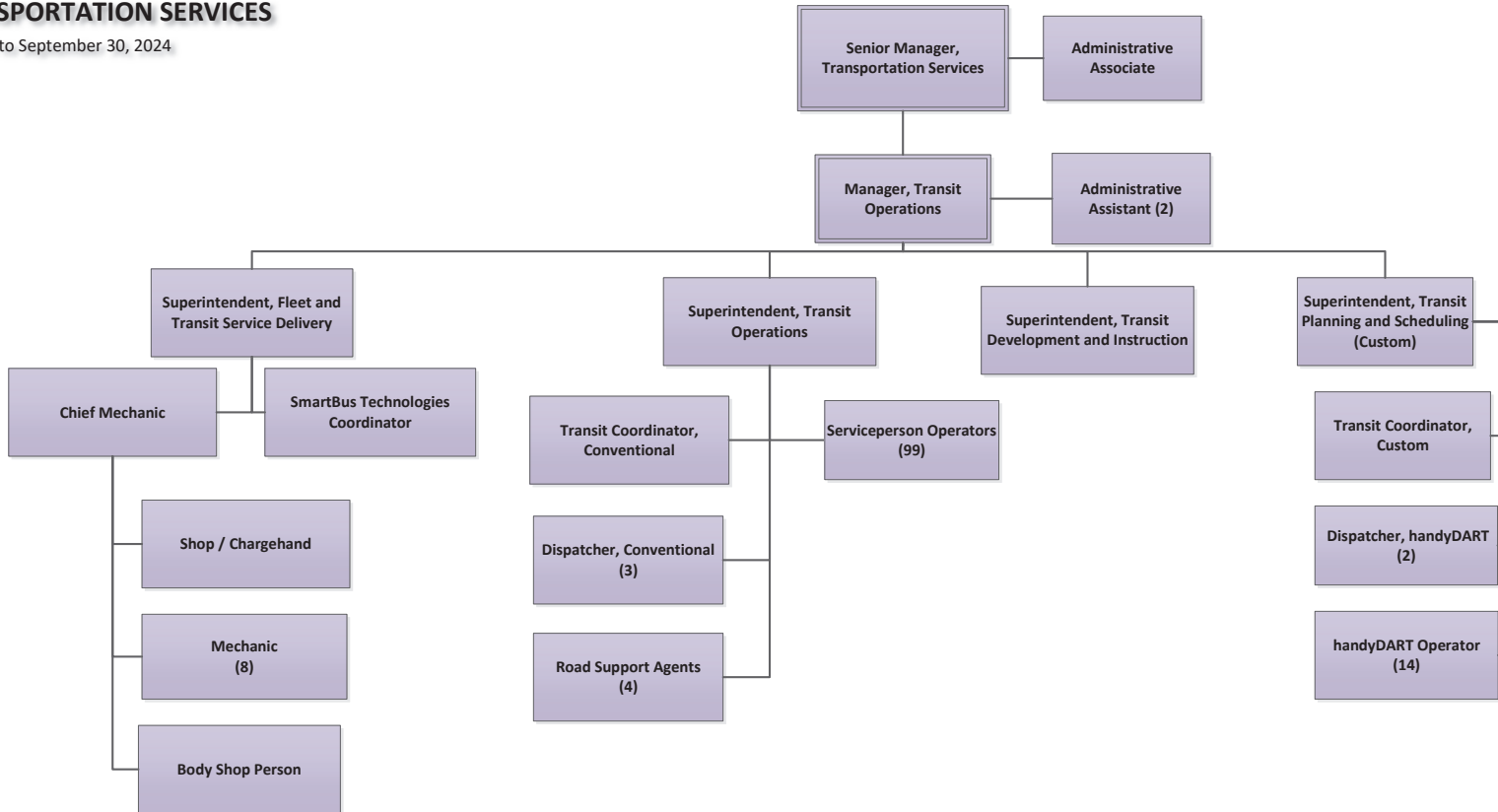
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST		3,015,000				3,015,000
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	30,000			40,000	14,000	84,000
VH-2029 VEHICLE - FIRE BOW HORN BAY	1,195,000	300,000			631,600	2,126,600
Total Fire - Bow Horn Bay	1,225,000	3,315,000		40,000	645,600	5,225,600

**Fire - Bow Horn Bay
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	634,505	500,963	441,635	631,139	948,080
Contributions	153,768	180,653	180,672	344,318	578,587
Interest earned	12,690	10,019	8,832	12,623	18,962
Withdrawals for capital projects:					
BHB SATELLITE HALL DESIGN & CONST		(250,000)			
MAJOR CAP - FIRE BOW HORN BAY	(30,000)			(40,000)	(14,000)
VEHICLE - FIRE BOW HORN BAY	(270,000)				(631,600)
Total Withdrawals for capital projects	(300,000)	(250,000)		(40,000)	(645,600)
Closing Balance Reserve Fund	500,963	441,635	631,139	948,080	900,029
New Borrowing					
BHB SATELLITE HALL DESIGN & CONST		2,750,000			
VEHICLE - FIRE BOW HORN BAY	925,000	300,000			
Total New Borrowing	925,000	3,050,000			
New Debt Principal/Int		76,312	243,998	320,310	320,310
New Debt Principal/Int(Cumulative)		76,312	320,310	320,310	320,310
Borrowing cost	9,250	30,500			

TRANSPORTATION SERVICES

Updated to September 30, 2024



**TRANSPORTATION SERVICES
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		4.9%	13.7%	13.8%	10.2%	9.5%	
Property taxes	(18,489,552)	(19,391,824)	(22,057,845)	(25,103,408)	(27,668,562)	(30,298,507)	(124,520,146)
	(18,489,552)	(19,391,824)	(22,057,845)	(25,103,408)	(27,668,562)	(30,298,507)	(124,520,146)
Operations	(57,539)	(57,539)	(59,266)	(61,044)	(62,875)	(64,761)	(305,485)
Transit fares	(5,124,027)	(5,923,071)	(6,481,097)	(7,123,237)	(7,563,933)	(8,255,112)	(35,346,450)
Operating grants	(10,483,773)	(11,887,552)	(14,432,987)	(17,071,757)	(18,823,215)	(21,272,879)	(83,488,390)
Grants other	(13,444,594)						
Grants in lieu of taxes	(164,000)	(164,000)	(168,920)	(173,988)	(179,207)	(184,583)	(870,698)
Interdepartmental recoveries	(4,892,927)	(7,790,551)	(8,589,378)	(8,914,601)	(9,258,235)	(9,601,427)	(44,154,192)
Miscellaneous	(1,156,225)	(736,931)	(884,669)	(7,196,427)	(430,430)	(515,190)	(9,763,647)
Total Operating Revenues	(53,812,637)	(45,951,468)	(52,674,162)	(65,644,462)	(63,986,457)	(70,192,459)	(298,449,008)
Operating Expenditures							
Administration	2,990,107	3,575,061	3,927,218	4,292,383	4,697,352	4,903,717	21,395,731
Professional fees	202,500	217,500	224,025	230,746	237,668	244,798	1,154,737
Building ops	742,811	683,840	704,355	725,486	747,251	769,668	3,630,600
Veh & Equip ops	7,779,421	9,119,870	9,393,465	9,675,270	9,965,528	10,264,493	48,418,626
Operating costs	8,428,057	11,636,537	13,821,186	16,185,280	17,831,064	20,596,491	80,070,558
Wages & benefits	19,692,850	21,558,198	24,039,935	26,511,212	28,204,125	30,560,069	130,873,539
Transfer to other gov/org	13,673,694	215,025	222,414	6,518,884	231,061	235,515	7,422,899
Contributions to reserve funds	988,977	1,645,272	43,577	21,838	22,493	23,168	1,756,348
Total Operating Expenditures	54,498,417	48,651,303	52,376,175	64,161,099	61,936,542	67,597,919	294,723,038
Operating (surplus)/deficit	685,780	2,699,835	(297,987)	(1,483,363)	(2,049,915)	(2,594,540)	(3,725,970)
Capital Asset Expenditures							
Capital expenditures	8,692,545	8,584,616	8,489,501	18,759,627	13,087,863	16,968,580	65,890,187
Transfer from reserves	(4,524,510)	(552,848)	(235,000)	(2,061,409)	(120,000)	(170,000)	(3,139,257)
Grants and other	(3,858,007)	(3,795,208)	(3,951,329)	(8,214,557)	(5,738,906)	(7,527,467)	(29,227,467)
New borrowing		(4,194,057)	(4,260,669)	(7,764,803)	(6,552,603)	(8,594,759)	(31,366,891)
Net Capital Assets funded from Operations	310,028	42,503	42,503	718,858	676,354	676,354	2,156,572
Capital Financing Charges							
New debt (principal & interest)		41,941	388,614	764,505	1,373,561	1,918,186	4,486,807
Total Capital Financing Charges		41,941	388,614	764,505	1,373,561	1,918,186	4,486,807
Net (surplus)/deficit for the year	995,808	2,784,279	133,130				2,917,409
Less: Transfer to appropriated surplus	927,000	133,130					133,130
Add: Transfer from appropriated surplus	(1,047,720)	(1,060,130)	(133,130)				(1,193,260)
Add: Prior year (surplus) / deficit	(875,088)	(1,857,279)					(1,857,279)
(Surplus) applied to future years							

**TRANSPORTATION SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
Transit Southern Community										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(16,484,056)	2.9%	(18,626,983)	13.0%	(21,048,491)	13.0%	(22,905,170)	8.8%	(24,737,584)	8.0%
	(\$16,484,056)		(\$18,626,983)		(\$21,048,491)		(\$22,905,170)		(\$24,737,584)	
Transit - Gabriola Transit Contribution										
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(212,460)	2.4%	(216,753)	2.0%	(221,133)	2.0%	(225,602)	2.0%	(230,162)	2.0%
	(\$212,460)		(\$216,753)		(\$221,133)		(\$225,602)		(\$230,162)	
Transit - Gabriola Island Taxi Saver										
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(10,289)	(29.3%)	(10,380)	0.9%	(10,422)	0.4%	(10,466)	0.4%	(10,510)	0.4%
	(\$10,289)		(\$10,380)		(\$10,422)		(\$10,466)		(\$10,510)	
Transit Northern Community										
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(2,655,110)	19.5%	(3,172,856)	19.5%	(3,791,563)	19.5%	(4,494,571)	18.5%	(5,286,515)	17.6%
	(\$2,655,110)		(\$3,172,856)		(\$3,791,563)		(\$4,494,571)		(\$5,286,515)	
Descanso Bay Wharf service										
7700 DESCANSO BAY WHARF SERVICE	(29,909)	3.0%	(30,873)	3.2%	(31,799)	3.0%	(32,753)	3.0%	(33,736)	3.0%
	(\$29,909)		(\$30,873)		(\$31,799)		(\$32,753)		(\$33,736)	
Total TRANSPORTATION SERVICES	(19,391,824)	4.9%	(22,057,845)	13.7%	(25,103,408)	13.8%	(27,668,562)	10.2%	(30,298,507)	9.5%

**Transit Southern Community
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.9%	13.0%	13.0%	8.8%	8.0%	
Property taxes	(16,016,570)	(16,484,056)	(18,626,983)	(21,048,491)	(22,905,170)	(24,737,584)	(103,802,284)
	(16,016,570)	(16,484,056)	(18,626,983)	(21,048,491)	(22,905,170)	(24,737,584)	(103,802,284)
Operations	(53,139)	(53,139)	(54,734)	(56,376)	(58,067)	(59,809)	(282,125)
Transit fares	(4,741,170)	(5,138,484)	(5,672,972)	(6,290,869)	(6,706,593)	(7,070,972)	(30,879,890)
Operating grants	(9,316,732)	(10,433,346)	(12,935,155)	(15,528,990)	(17,234,165)	(18,583,863)	(74,715,519)
Grants other	(13,444,594)						
Grants in lieu of taxes	(164,000)	(164,000)	(168,920)	(173,988)	(179,207)	(184,583)	(870,698)
Interdepartmental recoveries	(4,892,927)	(7,790,551)	(8,589,378)	(8,914,601)	(9,258,235)	(9,601,427)	(44,154,192)
Miscellaneous	(560,675)	(405,519)	(5,253)	(6,722,157)	(430,430)	(195,190)	(7,758,549)
Total Operating Revenues	(49,189,807)	(40,469,095)	(46,053,395)	(58,735,472)	(56,771,867)	(60,433,428)	(262,463,257)
Operating Expenditures							
Administration	2,827,734	3,395,282	3,697,141	4,008,054	4,328,297	4,458,146	19,886,920
Professional fees	202,000	217,000	223,510	230,215	237,122	244,235	1,152,082
Building ops	742,811	683,840	704,355	725,486	747,251	769,668	3,630,600
Veh & Equip ops	7,779,421	9,119,870	9,393,465	9,675,270	9,965,528	10,264,493	48,418,626
Operating costs	5,822,506	8,156,639	9,754,588	11,983,241	13,489,264	14,677,560	58,061,292
Wages & benefits	17,962,223	19,577,283	21,959,974	24,337,653	25,954,490	27,424,786	119,254,186
Transfer to other gov/org	13,444,594			6,292,190			6,292,190
Contributions to reserve funds	969,800	1,628,513	22,375				1,650,888
Total Operating Expenditures	49,751,089	42,778,427	45,755,408	57,252,109	54,721,952	57,838,888	258,346,784
Operating (surplus)/deficit	561,282	2,309,332	(297,987)	(1,483,363)	(2,049,915)	(2,594,540)	(4,116,473)
Capital Asset Expenditures							
Capital expenditures	8,570,579	8,462,650	8,489,501	18,759,627	13,087,863	16,968,580	65,768,221
Transfer from reserves	(4,524,510)	(552,848)	(235,000)	(2,061,409)	(120,000)	(170,000)	(3,139,257)
Grants and other	(3,736,041)	(3,673,242)	(3,951,329)	(8,214,557)	(5,738,906)	(7,527,467)	(29,105,501)
New borrowing		(4,194,057)	(4,260,669)	(7,764,803)	(6,552,603)	(8,594,759)	(31,366,891)
Net Capital Assets funded from Operations	310,028	42,503	42,503	718,858	676,354	676,354	2,156,572
Capital Financing Charges							
New debt (principal & interest)		41,941	388,614	764,505	1,373,561	1,918,186	4,486,807
Total Capital Financing Charges		41,941	388,614	764,505	1,373,561	1,918,186	4,486,807
Net (surplus)/deficit for the year	871,310	2,393,776	133,130				2,526,906
Less: Transfer to appropriated surplus	927,000	133,130					133,130
Add: Transfer from appropriated surplus	(1,047,720)	(1,060,130)	(133,130)				(1,193,260)
Add: Prior year (surplus) / deficit	(750,590)	(1,466,776)					(1,466,776)
(Surplus) applied to future years							



Transit Southern Community

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	100,000	105,000	265,000	65,000	65,000	600,000
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT			1,572,596			1,572,596
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	252,848	219,747				472,595
TR-0010 TRANSIT - OP. AND MAINT. FACILITY PH1	7,909,802	8,034,754	1,184,254			17,128,810
TR-0011 TRANSIT - OP. AND MAINT. FACILITY PH2			13,823,497	10,559,367	13,459,367	37,842,231
TR-0012 TRANSIT - OP. AND MAINT. FACILITY PH3			1,246,433	1,812,247	2,742,964	5,801,644
TR-0013 TRANSIT - OP. AND MAINT. FACILITY PH4			487,847	596,249	596,249	1,680,345
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	200,000	130,000	180,000	55,000	105,000	670,000
Total Transit Southern Community	8,462,650	8,489,501	18,759,627	13,087,863	16,968,580	65,768,221

**Transit Southern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	13,690,251	14,164,587	13,555,838	5,119,086	5,101,468
Contributions	1,075,666	22,375			
Interest earned	273,805	283,292	271,117	102,382	102,029
Withdrawals for capital projects:					
MAJOR CAP - TRANSIT STHRN CONVENTIONAL	(100,000)	(105,000)	(265,000)	(65,000)	(65,000)
TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT			(839,259)		
TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	(252,848)				
TRANSIT - OP. AND MAINT. FACILITY PH3			(603,782)		
TRANSIT - OP. AND MAINT. FACILITY PH4			(173,368)		
VEHICLE - TRANSIT STHRN CONVENTIONAL	(200,000)	(130,000)	(180,000)	(55,000)	(105,000)
Total Withdrawals for capital projects	(552,848)	(235,000)	(2,061,409)	(120,000)	(170,000)
Other transfers out of Reserve	322,287	679,416	6,646,460		320,000
Closing Balance Reserve Fund	14,164,587	13,555,838	5,119,086	5,101,468	4,713,497
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	4,751,321	4,998,775	4,368,279	3,358,242	2,447,703
Contributions	552,847				
Interest earned	95,026	99,976	87,366	67,165	48,954
Withdrawals for capital projects:					
Other transfers out of Reserve	400,419	730,472	1,097,403	977,704	742,297
Closing Balance Reserve Account	4,998,775	4,368,279	3,358,242	2,447,703	1,754,360
New Borrowing					
TRANSIT - OP. AND MAINT. FACILITY PH1	4,194,057	4,260,669	608,667		
TRANSIT - OP. AND MAINT. FACILITY PH2			7,156,136	5,416,028	6,962,019
TRANSIT - OP. AND MAINT. FACILITY PH3				905,418	1,401,583
TRANSIT - OP. AND MAINT. FACILITY PH4				231,157	231,157
Total New Borrowing	4,194,057	4,260,669	7,764,803	6,552,603	8,594,759
New Debt Principal/Int		346,007	340,850	621,178	524,203
New Debt Principal/Int(Cumulative)		346,007	686,857	1,308,035	1,832,238
Borrowing cost	41,941	42,607	77,648	65,526	85,948

**Transit Northern Community
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		19.5%	19.5%	19.5%	18.5%	17.6%	
Property taxes	(2,221,849)	(2,655,110)	(3,172,856)	(3,791,563)	(4,494,571)	(5,286,515)	(19,400,615)
	(2,221,849)	(2,655,110)	(3,172,856)	(3,791,563)	(4,494,571)	(5,286,515)	(19,400,615)
Operations	(4,400)	(4,400)	(4,532)	(4,668)	(4,808)	(4,952)	(23,360)
Transit fares	(382,857)	(784,587)	(808,125)	(832,368)	(857,340)	(1,184,140)	(4,466,560)
Operating grants	(1,152,041)	(1,454,206)	(1,497,832)	(1,542,767)	(1,589,050)	(2,689,016)	(8,772,871)
Miscellaneous	(595,550)	(322,287)	(879,416)	(474,270)		(320,000)	(1,995,973)
Total Operating Revenues	(4,356,697)	(5,220,590)	(6,362,761)	(6,645,636)	(6,945,769)	(9,484,623)	(34,659,379)
Operating Expenditures							
Administration	157,199	173,763	223,881	277,947	362,481	438,800	1,476,872
Operating costs	2,590,118	3,463,584	4,058,919	4,194,130	4,333,653	5,910,540	21,960,826
Wages & benefits	1,730,627	1,980,915	2,079,961	2,173,559	2,249,635	3,135,283	11,619,353
Total Operating Expenditures	4,477,944	5,618,262	6,362,761	6,645,636	6,945,769	9,484,623	35,057,051
Operating (surplus)/deficit	121,247	397,672					397,672
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	121,247	397,672					397,672
Add: Prior year (surplus) / deficit	(121,247)	(397,672)					(397,672)
(Surplus) applied to future years							

**Descanso Bay Wharf service
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.2%	3.0%	3.0%	3.0%	
Property taxes	(29,038)	(29,909)	(30,873)	(31,799)	(32,753)	(33,736)	(159,070)
	(29,038)	(29,909)	(30,873)	(31,799)	(32,753)	(33,736)	(159,070)
Miscellaneous		(9,125)					(9,125)
Total Operating Revenues	(29,038)	(39,034)	(30,873)	(31,799)	(32,753)	(33,736)	(168,195)
Operating Expenditures							
Administration	1,438	1,434	1,477	1,521	1,567	1,614	7,613
Professional fees	500	500	515	531	546	563	2,655
Operating costs	15,433	16,314	7,679	7,909	8,147	8,391	48,440
Contributions to reserve funds	19,177	16,759	21,202	21,838	22,493	23,168	105,460
Total Operating Expenditures	36,548	35,007	30,873	31,799	32,753	33,736	164,168
Operating (surplus)/deficit	7,510	(4,027)					(4,027)
Capital Asset Expenditures							
Capital expenditures	121,966	121,966					121,966
Grants and other	(121,966)	(121,966)					(121,966)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	7,510	(4,027)					(4,027)
Add: Prior year (surplus) / deficit	(7,510)	4,027					4,027
(Surplus) applied to future years							

Descanso Bay Wharf service

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7700 MAJOR CAP - DESCANSO BAY EMERGENCY WHARF	121,966					121,966
Total Descanso Bay Wharf service	121,966					121,966

**Descanso Bay Wharf service
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	315,947	339,045	367,048	396,248	426,688
Contributions	16,779	21,222	21,859	22,514	23,190
Interest earned	6,319	6,781	7,341	7,925	8,534
Withdrawals for capital projects:					
Closing Balance Reserve Fund	339,045	367,048	396,248	426,687	458,412

**Transit - Gabriola Transit Contribution
FINANCIAL PLAN SUMMARY
2025 to 2029**

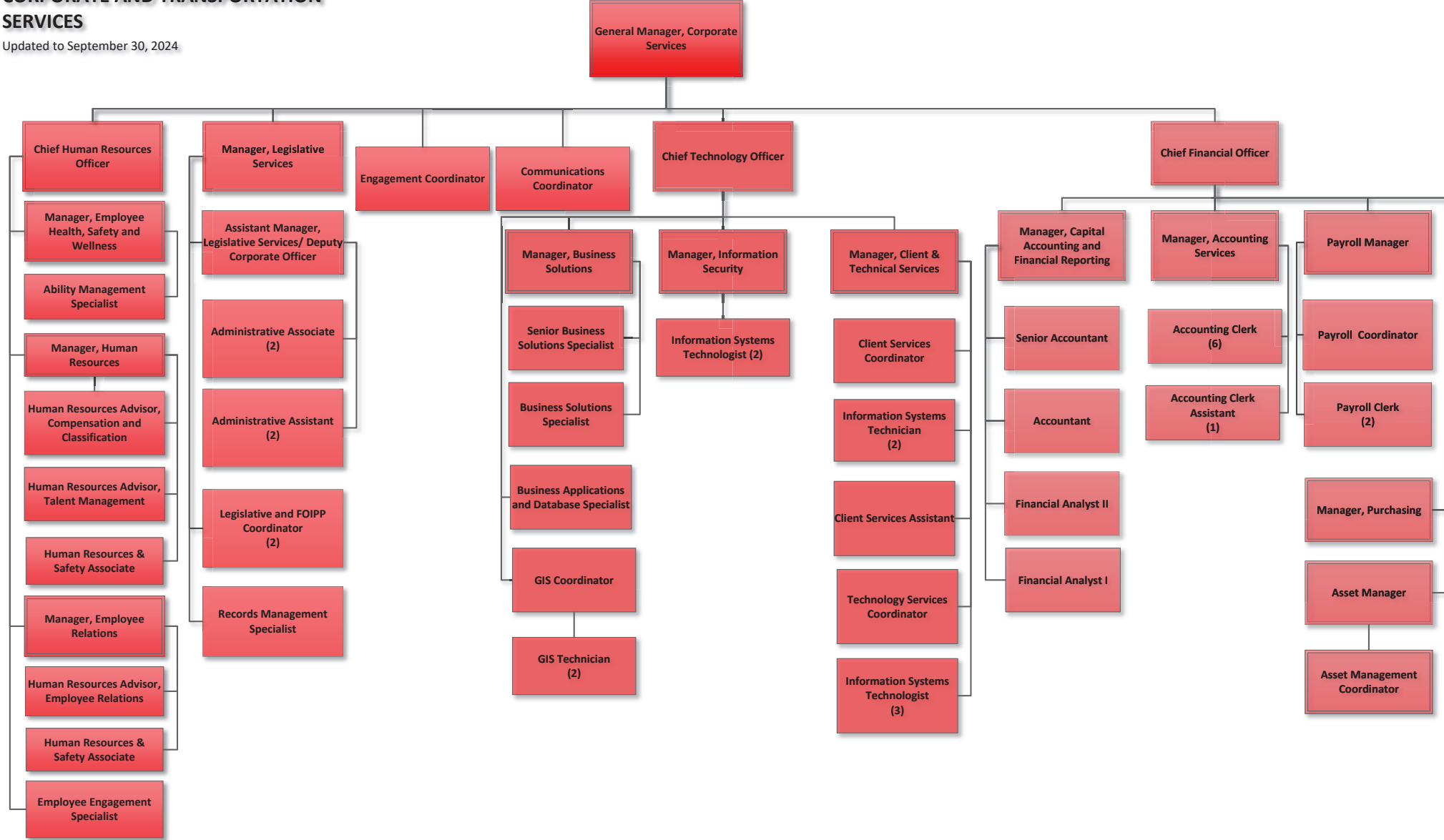
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.4%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(207,536)	(212,460)	(216,753)	(221,133)	(225,602)	(230,162)	(1,106,110)
	(207,536)	(212,460)	(216,753)	(221,133)	(225,602)	(230,162)	(1,106,110)
Operating grants	(15,000)						
Total Operating Revenues	(222,536)	(212,460)	(216,753)	(221,133)	(225,602)	(230,162)	(1,106,110)
Operating Expenditures							
Administration	3,536	4,380	4,511	4,647	4,786	4,930	23,254
Transfer to other gov/org	219,000	208,080	212,242	216,486	220,816	225,232	1,082,856
Total Operating Expenditures	222,536	212,460	216,753	221,133	225,602	230,162	1,106,110
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Transit - Gabriola Island Taxi Saver
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(29.3%)	0.9%	0.4%	0.4%	0.4%	
Property taxes	(14,559)	(10,289)	(10,380)	(10,422)	(10,466)	(10,510)	(52,067)
	(14,559)	(10,289)	(10,380)	(10,422)	(10,466)	(10,510)	(52,067)
Total Operating Revenues	(14,559)	(10,289)	(10,380)	(10,422)	(10,466)	(10,510)	(52,067)
Operating Expenditures							
Administration	200	202	208	214	221	227	1,072
Transfer to other gov/org	10,100	6,945	10,172	10,208	10,245	10,283	47,853
Total Operating Expenditures	10,300	7,147	10,380	10,422	10,466	10,510	48,925
Operating (surplus)/deficit	(4,259)	(3,142)					(3,142)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(4,259)	(3,142)					(3,142)
Add: Prior year (surplus) / deficit	4,259	3,142					3,142
(Surplus) applied to future years							

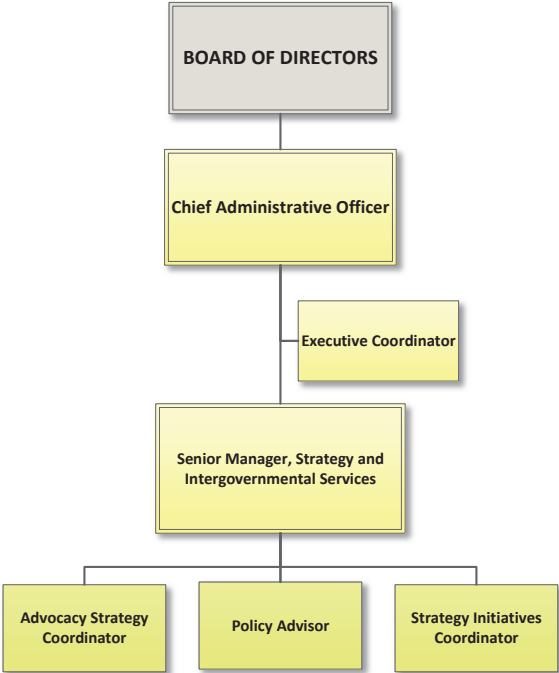
CORPORATE AND TRANSPORTATION SERVICES

Updated to September 30, 2024



STRATEGY & INTERGOVERNMENTAL SERVICES

Updated to September 30, 2024



**CORPORATE SERVICES
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		4.1%	21.8%	18.1%	6.1%	9.0%	
Property taxes	(7,853,745)	(8,173,749)	(9,955,542)	(11,756,058)	(12,472,165)	(13,600,028)	(55,957,542)
	(7,853,745)	(8,173,749)	(9,955,542)	(11,756,058)	(12,472,165)	(13,600,028)	(55,957,542)
Municipal agreements	(19,228)	(24,787)	(23,350)	(24,050)	(24,772)	(25,515)	(122,474)
Operations	(10,000)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(42,500)
Interest income	(300,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(3,250,000)
Operating grants	(1,673,258)	(1,025,907)	(100,000)	(100,000)	(100,000)	(100,000)	(1,425,907)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(11,135,967)	(12,188,850)	(12,086,544)	(12,517,146)	(12,852,301)	(13,246,053)	(62,890,894)
Miscellaneous	(8,310,417)	(10,276,624)	(8,237,702)	(6,299,499)	(5,086,410)	(5,223,325)	(35,123,560)
Total Operating Revenues	(29,367,615)	(32,413,417)	(31,126,638)	(31,420,253)	(31,259,148)	(32,918,421)	(159,137,877)
Operating Expenditures							
Administration	615,273	635,933	554,576	599,622	586,666	634,222	3,011,019
Community grants	229,550	201,565	184,000	184,000	184,000	184,000	937,565
Legislative	1,025,620	991,650	1,202,399	995,841	1,025,716	1,056,488	5,272,094
Professional fees	3,349,596	3,002,196	975,895	1,203,872	1,076,538	1,186,282	7,444,783
Building ops	649,454	684,737	670,361	690,472	711,186	732,522	3,489,278
Veh & Equip ops	836,783	2,835,827	1,747,670	1,747,535	1,823,830	2,100,114	10,254,976
Operating costs	1,777,469	1,775,134	1,873,232	1,856,805	1,979,888	1,966,662	9,451,721
Wages & benefits	10,287,670	11,944,908	12,638,848	13,356,384	14,168,091	14,884,065	66,992,296
Transfer to other gov/org	4,092,095	3,651,307	3,601,715	3,709,767	3,821,060	3,935,692	18,719,541
Contributions to reserve funds	3,028,713	3,362,753	1,221,512	1,607,001	1,577,442	1,933,643	9,702,351
Debt interest	2,939,917	3,051,358	3,042,264	2,558,514	2,158,014	2,158,014	12,968,164
Total Operating Expenditures	28,832,140	32,137,368	27,712,472	28,509,813	29,112,431	30,771,704	148,243,788
Operating (surplus)/deficit	(535,475)	(276,049)	(3,414,166)	(2,910,440)	(2,146,717)	(2,146,717)	(10,894,089)
Capital Asset Expenditures							
Capital expenditures	3,837,281	3,794,302	2,158,200	2,120,200	531,300	840,000	9,444,002
Transfer from reserves	(3,219,000)	(3,294,302)	(2,158,200)	(2,120,200)	(531,300)	(840,000)	(8,944,002)
Grants and other	(595,000)	(500,000)					(500,000)
Net Capital Assets funded from Operations	23,281						
Capital Financing Charges							
Existing debt (principal)	3,896,875	3,927,381	3,414,166	2,910,440	2,146,717	2,146,717	14,545,421
Total Capital Financing Charges	3,896,875	3,927,381	3,414,166	2,910,440	2,146,717	2,146,717	14,545,421
Net (surplus)/deficit for the year	3,384,681	3,651,332					3,651,332
Add: Transfer from appropriated surplus	(1,633,928)	(1,627,575)					(1,627,575)
Add: Prior year (surplus) / deficit	(1,750,753)	(2,023,757)					(2,023,757)
(Surplus) applied to future years							

**CORPORATE SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029**

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION - OVERALL	(3,363,912)	6.4%	(4,902,368)	45.7%	(6,523,429)	33.1%	(7,074,724)	8.5%	(8,023,061)	13.4%
0198 COMMUNITY GRANTS	(154,925)	(41.6%)	(184,000)	18.8%	(184,000)		(184,000)		(184,000)	
	(\$3,518,837)		(\$5,086,368)		(\$6,707,429)		(\$7,258,724)		(\$8,207,061)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(311,421)	0.2%	(334,535)	7.4%	(371,523)	11.1%	(383,032)	3.1%	(394,892)	3.1%
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(781,892)	14.0%	(867,542)	11.0%	(921,346)	6.2%	(972,726)	5.6%	(1,025,111)	5.4%
	(\$1,093,313)		(\$1,202,077)		(\$1,292,869)		(\$1,355,758)		(\$1,420,003)	
Regional Library										
1300 VAN ISL REGIONAL LIBRARY	(3,496,811)	6.0%	(3,601,715)	3.0%	(3,709,767)	3.0%	(3,821,060)	3.0%	(3,935,692)	3.0%
	(\$3,496,811)		(\$3,601,715)		(\$3,709,767)		(\$3,821,060)		(\$3,935,692)	
Feasibility Studies										
8002 FEASIBILITY STUDY FUND AREA C	(20,000)		(20,000)		(10,000)	(50.0%)	(100.0%)			
8004 FEASIBILITY STUDY FUND AREA E	(5,000)		(5,000)		(5,000)		(5,000)		(5,000)	
8005 FEASIBILITY STUDY FUND AREA F	(10,000)		(10,000)			(100.0%)				
8006 FEASIBILITY STUDY FUND AREA G	(10,000)	(86.7%)	(10,000)		(10,000)		(10,000)		(10,000)	
	(\$45,000)		(\$45,000)		(\$25,000)		(\$15,000)		(\$15,000)	
House Numbering										
4300 HOUSE NUMBERING	(19,788)	2.8%	(20,382)	3.0%	(20,993)	3.0%	(21,623)	3.0%	(22,272)	3.0%
	(\$19,788)		(\$20,382)		(\$20,993)		(\$21,623)		(\$22,272)	
Total CORPORATE SERVICES	(8,173,749)	4.1%	(9,955,542)	21.8%	(11,756,058)	18.1%	(12,472,165)	6.1%	(13,600,028)	9.0%

**Corporate Administration Summary
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.4%	45.7%	33.1%	8.5%	13.4%	
Property taxes	(3,162,180)	(3,363,912)	(4,902,368)	(6,523,429)	(7,074,724)	(8,023,061)	(29,887,494)
	(3,162,180)	(3,363,912)	(4,902,368)	(6,523,429)	(7,074,724)	(8,023,061)	(29,887,494)
Municipal agreements	(17,452)	(22,911)	(21,418)	(22,060)	(22,722)	(23,404)	(112,515)
Operations	(10,000)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(42,500)
Interest income	(300,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(3,250,000)
Operating grants	(826,082)	(765,946)	(50,000)	(50,000)	(50,000)	(50,000)	(965,946)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(11,027,016)	(12,082,038)	(11,999,732)	(12,450,334)	(12,805,489)	(13,219,241)	(62,556,834)
Miscellaneous	(1,210,839)	(3,177,563)	(1,491,272)	(830,545)	(781,679)	(918,594)	(7,199,653)
Total Operating Revenues	(16,618,569)	(20,135,870)	(19,188,290)	(20,599,868)	(21,458,114)	(22,957,800)	(104,339,942)
Operating Expenditures							
Administration	534,807	556,674	471,439	515,536	500,058	545,015	2,588,722
Legislative	710,073	678,345	698,695	719,656	741,245	763,483	3,601,424
Professional fees	2,813,343	2,558,311	949,545	1,176,731	1,048,583	1,157,489	6,890,659
Building ops	604,485	643,741	632,653	651,633	671,182	691,317	3,290,526
Veh & Equip ops	831,181	2,830,225	1,741,900	1,741,592	1,817,709	2,093,809	10,225,235
Operating costs	1,259,305	1,249,378	1,339,017	1,306,785	1,413,586	1,383,592	6,692,358
Wages & benefits	9,958,536	11,571,747	12,219,529	12,946,934	13,744,309	14,445,452	64,927,971
Contributions to reserve funds	2,963,391	3,312,543	1,135,512	1,541,001	1,521,442	1,877,643	9,388,141
Total Operating Expenditures	19,675,121	23,400,964	19,188,290	20,599,868	21,458,114	22,957,800	107,605,036
Operating (surplus)/deficit	3,056,552	3,265,094					3,265,094
Capital Asset Expenditures							
Capital expenditures	3,837,281	3,794,302	2,158,200	2,120,200	531,300	840,000	9,444,002
Transfer from reserves	(3,219,000)	(3,294,302)	(2,158,200)	(2,120,200)	(531,300)	(840,000)	(8,944,002)
Grants and other	(595,000)	(500,000)					(500,000)
Net Capital Assets funded from Operations	23,281						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,079,833	3,265,094					3,265,094
Add: Transfer from appropriated surplus	(1,413,543)	(1,270,762)					(1,270,762)
Add: Prior year (surplus) / deficit	(1,666,290)	(1,994,332)					(1,994,332)
(Surplus) applied to future years							



Corporate Administration Summary

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-0109 LAND - ADMIN - BUILDING OPS	506,302	1,700,000	1,815,000			4,021,302
MJ-0109 MAJOR CAP - BUILDING OPS	1,986,000	298,200	220,200	131,300		2,635,700
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,242,000	160,000	40,000	400,000	750,000	2,592,000
VH-0119 VEHICLE - VEHICLE POOL	60,000		45,000		90,000	195,000
Total Corporate Administration Summary	3,794,302	2,158,200	2,120,200	531,300	840,000	9,444,002

**Corporate Administration Summary
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	10,434,579	7,099,970	6,025,036	5,481,604	6,501,203
Contributions	1,657,825	1,107,367	1,484,467	1,476,267	1,783,567
Interest earned	208,693	141,999	120,501	109,632	130,026
Withdrawals for capital projects:					
LAND - ADMIN - BUILDING OPS	(506,302)	(1,700,000)	(1,815,000)		
MAJOR CAP - BUILDING OPS	(1,446,000)	(298,200)	(220,200)	(131,300)	
COMPUTER - INFO SERVICES CAPITAL	(1,242,000)	(160,000)	(40,000)	(400,000)	(750,000)
Total Withdrawals for capital projects	(3,194,302)	(2,158,200)	(2,075,200)	(531,300)	(750,000)
Other transfers out of Reserve	2,006,825	166,100	73,200	35,000	122,300
Closing Balance Reserve Fund	7,099,970	6,025,036	5,481,604	6,501,203	7,542,496
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	301,912	261,166	263,951	241,119	242,137
Contributions	35,000	20,000	40,000	20,000	60,000
Interest earned	6,038	5,223	5,279	4,822	4,843
Withdrawals for capital projects:					
VEHICLE - VEHICLE POOL	(60,000)		(45,000)		(90,000)
Total Withdrawals for capital projects	(60,000)		(45,000)		(90,000)
Other transfers out of Reserve	21,784	22,438	23,111	23,804	24,518
Closing Balance Reserve Account	261,166	263,951	241,119	242,137	192,462
New Debt Principal/Int					1,790,281
New Debt Principal/Int(Cumulative)					1,790,281
Borrowing cost				225,300	

**Community Grants
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(41.6%)	18.8%				
Property taxes	(265,384)	(154,925)	(184,000)	(184,000)	(184,000)	(184,000)	(890,925)
	(265,384)	(154,925)	(184,000)	(184,000)	(184,000)	(184,000)	(890,925)
Total Operating Revenues	(265,384)	(154,925)	(184,000)	(184,000)	(184,000)	(184,000)	(890,925)
Operating Expenditures							
Community grants	229,550	201,565	184,000	184,000	184,000	184,000	937,565
Operating costs	1,221						
Transfer to other gov/org	85,000	25,000					25,000
Total Operating Expenditures	315,771	226,565	184,000	184,000	184,000	184,000	962,565
Operating (surplus)/deficit	50,387	71,640					71,640
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	50,387	71,640					71,640
Add: Transfer from appropriated surplus	(49,500)	(70,943)					(70,943)
Add: Prior year (surplus) / deficit	(887)	(697)					(697)
(Surplus) applied to future years							

**House Numbering
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.8%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(19,257)	(19,788)	(20,382)	(20,993)	(21,623)	(22,272)	(105,058)
	(19,257)	(19,788)	(20,382)	(20,993)	(21,623)	(22,272)	(105,058)
Municipal agreements	(1,776)	(1,876)	(1,932)	(1,990)	(2,050)	(2,111)	(9,959)
Total Operating Revenues	(21,033)	(21,664)	(22,314)	(22,983)	(23,673)	(24,383)	(115,017)
Operating Expenditures							
Operating costs	21,033	21,664	22,314	22,983	23,673	24,383	115,017
Total Operating Expenditures	21,033	21,664	22,314	22,983	23,673	24,383	115,017
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Electoral Area Administration
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.7%	9.9%	7.6%	4.9%	4.7%	
Property taxes	(996,637)	(1,093,313)	(1,202,077)	(1,292,869)	(1,355,758)	(1,420,003)	(6,364,020)
	(996,637)	(1,093,313)	(1,202,077)	(1,292,869)	(1,355,758)	(1,420,003)	(6,364,020)
Operating grants	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Interdepartmental recoveries	(108,951)	(106,812)	(86,812)	(66,812)	(46,812)	(26,812)	(334,060)
Miscellaneous	(73,786)	(20,322)	(290,000)				(310,322)
Total Operating Revenues	(1,229,374)	(1,270,447)	(1,628,889)	(1,409,681)	(1,452,570)	(1,496,815)	(7,258,402)
Operating Expenditures							
Administration	80,466	79,259	83,137	84,086	86,608	89,207	422,297
Legislative	315,547	313,305	503,704	276,185	284,471	293,005	1,670,670
Professional fees	30,000	45,000	26,350	27,141	27,955	28,793	155,239
Building ops	44,969	40,996	37,708	38,839	40,004	41,205	198,752
Veh & Equip ops	5,602	5,602	5,770	5,943	6,121	6,305	29,741
Operating costs	486,910	504,092	511,901	527,037	542,629	558,687	2,644,346
Wages & benefits	329,134	373,161	419,319	409,450	423,782	438,613	2,064,325
Contributions to reserve funds	20,322	5,210	41,000	41,000	41,000	41,000	169,210
Total Operating Expenditures	1,312,950	1,366,625	1,628,889	1,409,681	1,452,570	1,496,815	7,354,580
Operating (surplus)/deficit	83,576	96,178					96,178
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	83,576	96,178					96,178
Add: Transfer from appropriated surplus		(67,450)					(67,450)
Add: Prior year (surplus) / deficit	(83,576)	(28,728)					(28,728)
(Surplus) applied to future years							

**Electoral Area Administration
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	307,670	313,823	70,099	111,501	153,731
Contributions		40,000	40,000	40,000	40,000
Interest earned	6,153	6,276	1,402	2,230	3,075
Withdrawals for capital projects:					
Other transfers out of Reserve		290,000			
Closing Balance Reserve Fund	313,823	70,099	111,501	153,731	196,806

**Feasibility Study Fund EA C
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(20,000)	(20,000)	(20,000)	(10,000)	(100.0%)		(50,000)
	(20,000)	(20,000)	(20,000)	(10,000)			(50,000)
Total Operating Revenues	(20,000)	(20,000)	(20,000)	(10,000)			(50,000)
Operating Expenditures							
Contributions to reserve funds	20,000	20,000	20,000	10,000			50,000
Total Operating Expenditures	20,000	20,000	20,000	10,000			50,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Feasibility Study Fund EA E
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Total Operating Revenues	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Operating Expenditures							
Contributions to reserve funds	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Total Operating Expenditures	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Feasibility Study Fund EA F
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues				(100.0%)			
Property taxes	(10,000)	(10,000)	(10,000)				(20,000)
	(10,000)	(10,000)	(10,000)				(20,000)
Operating grants	(45,000)	(39,020)					(39,020)
Miscellaneous	(80,000)	(80,000)					(80,000)
Total Operating Revenues	(135,000)	(129,020)	(10,000)				(139,020)
Operating Expenditures							
Professional fees	230,517	206,704					206,704
Contributions to reserve funds	10,000	10,000	10,000				20,000
Total Operating Expenditures	240,517	216,704	10,000				226,704
Operating (surplus)/deficit	105,517	87,684					87,684
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	105,517	87,684					87,684
Add: Transfer from appropriated surplus	(105,517)	(87,684)					(87,684)
(Surplus) applied to future years							

**Feasibility Study Fund EA G
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(86.7%)					
Property taxes	(75,368)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
	(75,368)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Operating grants	(45,000)	(41,445)					(41,445)
Miscellaneous	(50,000)	(20,000)					(20,000)
Total Operating Revenues	(170,368)	(71,445)	(10,000)	(10,000)	(10,000)	(10,000)	(111,445)
Operating Expenditures							
Professional fees	225,736	192,181					192,181
Contributions to reserve funds	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Total Operating Expenditures	235,736	202,181	10,000	10,000	10,000	10,000	242,181
Operating (surplus)/deficit	65,368	130,736					130,736
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	65,368	130,736					130,736
Add: Transfer from appropriated surplus	(65,368)	(130,736)					(130,736)
(Surplus) applied to future years							

**Regional Library
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(3,299,919)	(3,496,811)	(3,601,715)	(3,709,767)	(3,821,060)	(3,935,692)	(18,565,045)
	(3,299,919)	(3,496,811)	(3,601,715)	(3,709,767)	(3,821,060)	(3,935,692)	(18,565,045)
Miscellaneous	(899,862)	(899,862)	(899,862)	(899,862)	(899,862)	(899,862)	(4,499,310)
Total Operating Revenues	(4,199,781)	(4,396,673)	(4,501,577)	(4,609,629)	(4,720,922)	(4,835,554)	(23,064,355)
Operating Expenditures							
Transfer to other gov/org	3,299,919	3,496,811	3,601,715	3,709,767	3,821,060	3,935,692	18,565,045
Debt interest	506,772	506,772	506,772	506,772	506,772	506,772	2,533,860
Total Operating Expenditures	3,806,691	4,003,583	4,108,487	4,216,539	4,327,832	4,442,464	21,098,905
Operating (surplus)/deficit	(393,090)	(393,090)	(393,090)	(393,090)	(393,090)	(393,090)	(1,965,450)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	393,090	393,090	393,090	393,090	393,090	393,090	1,965,450
Total Capital Financing Charges	393,090	393,090	393,090	393,090	393,090	393,090	1,965,450
Net (surplus)/deficit for the year (Surplus) applied to future years							

**Municipal Debt Transfers
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Miscellaneous	(5,936,930)	(6,078,877)	(5,556,568)	(4,569,092)	(3,404,869)	(3,404,869)	(23,014,275)
Total Operating Revenues	(5,936,930)	(6,078,877)	(5,556,568)	(4,569,092)	(3,404,869)	(3,404,869)	(23,014,275)
Operating Expenditures							
Debt interest	2,433,145	2,544,586	2,535,492	2,051,742	1,651,242	1,651,242	10,434,304
Total Operating Expenditures	2,433,145	2,544,586	2,535,492	2,051,742	1,651,242	1,651,242	10,434,304
Operating (surplus)/deficit	(3,503,785)	(3,534,291)	(3,021,076)	(2,517,350)	(1,753,627)	(1,753,627)	(12,579,971)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,503,785	3,534,291	3,021,076	2,517,350	1,753,627	1,753,627	12,579,971
Total Capital Financing Charges	3,503,785	3,534,291	3,021,076	2,517,350	1,753,627	1,753,627	12,579,971
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



North Island Recovery Centre - Angie



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