



REGIONAL
DISTRICT
OF NANAIMO

Taken by Gordon Pritchard, Chase River Falls

REGIONAL DISTRICT OF NANAIMO

2023 - 2027 REVISED FINANCIAL PLAN

FEBRUARY 28, 2023

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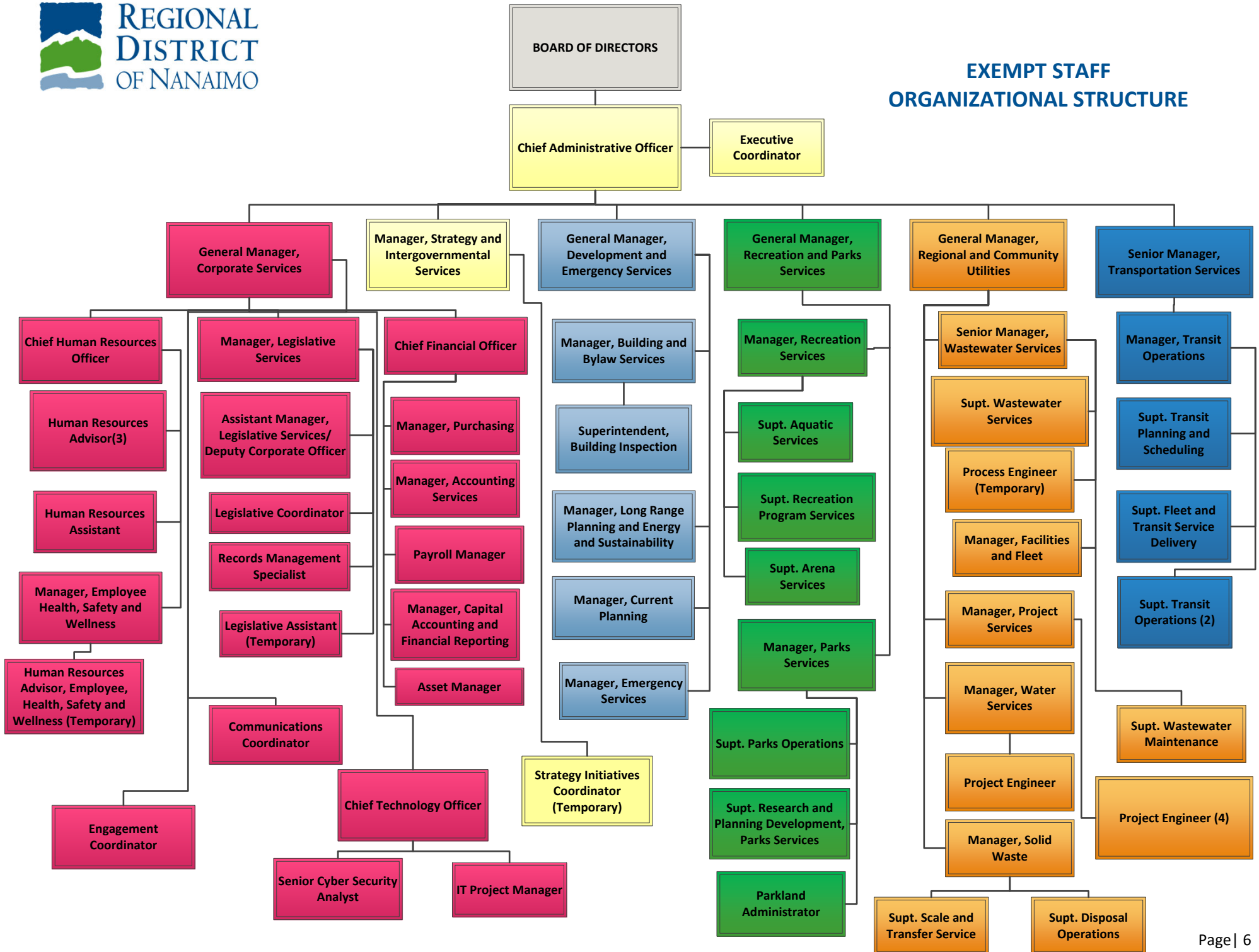


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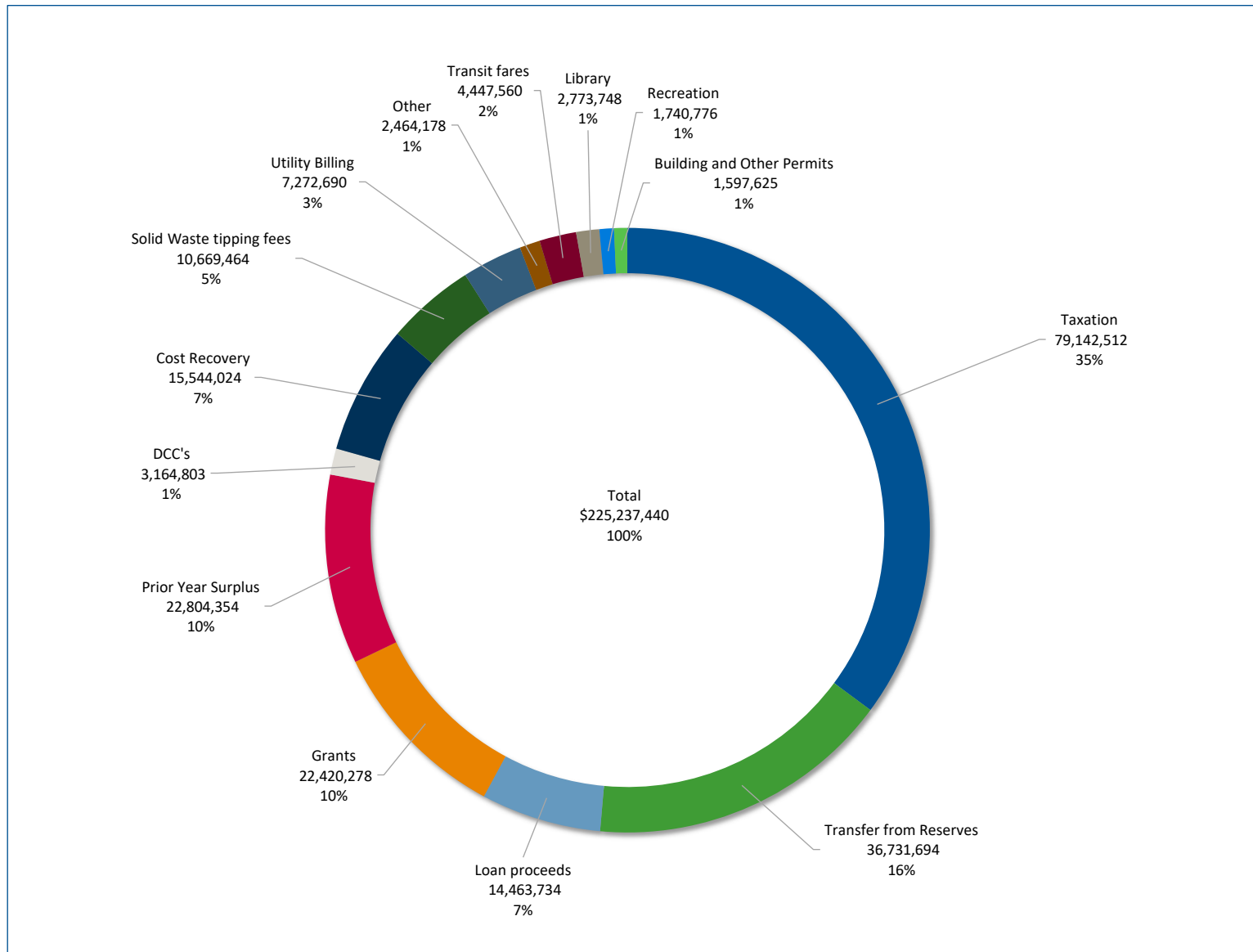
EXEMPT STAFF ORGANIZATIONAL STRUCTURE

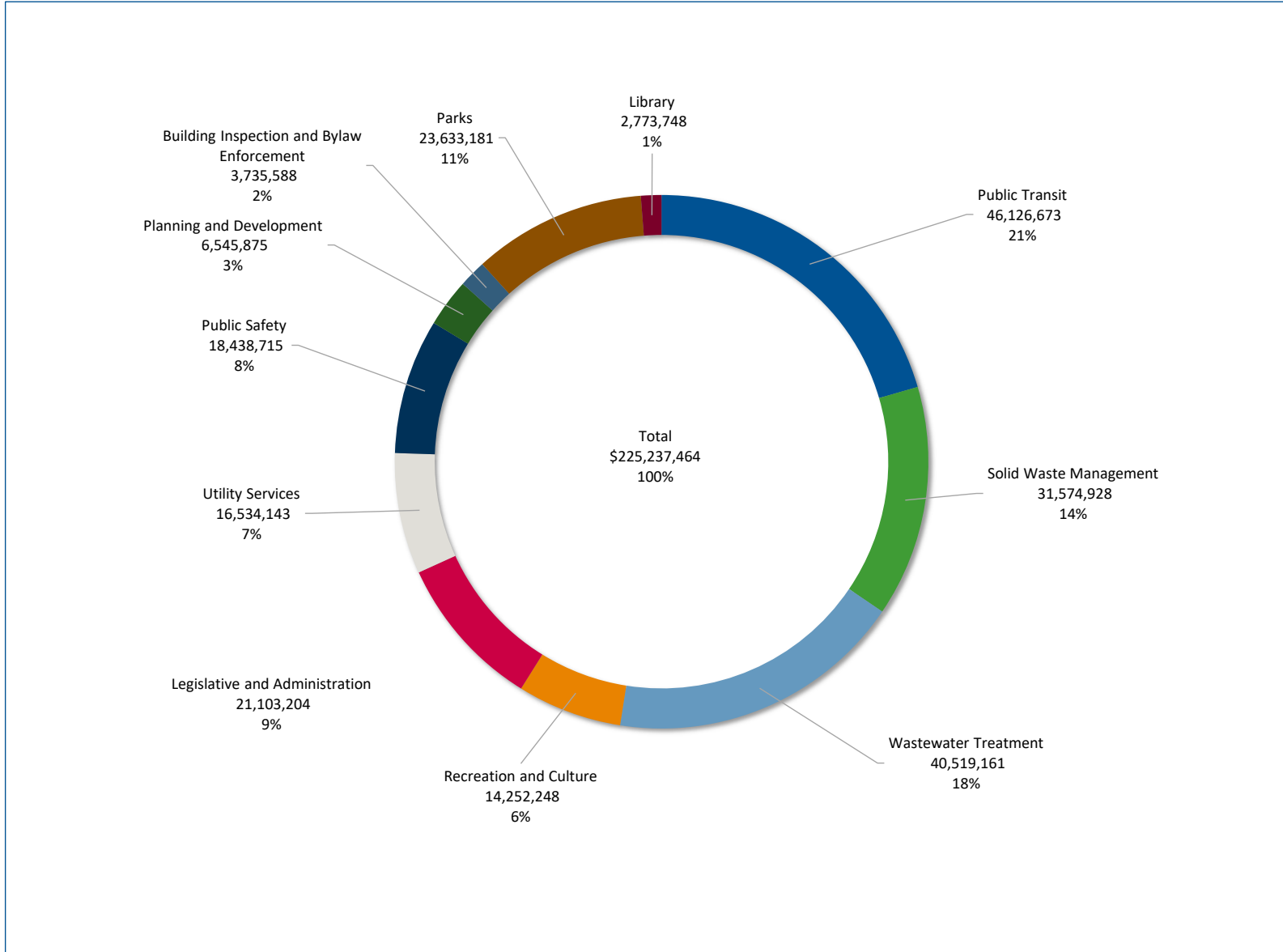


RDN SERVICES AND PARTICIPANTS														
Service Count	Final List	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality						Requisition Allocation
		NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H		
1	Administration	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					X	X	X	X	X	X	X	Assessment	
4	Grants In Aid	X	X	X	X	X	X	X	X	X	X	X	Assessment	
	Port Theatre Contribution													
5	Area A					X							Assessment	
6	Area B						X						Assessment	
7	Area C (Extension)							X					Assessment	
8	Area C (East Wellington)							X					Assessment	
9	Area E								X				Assessment	
	Search and Rescue													
10	Southern Community Search & Rescue Contribution	X			X	X	X	X					Population	
11	Northern Community Search and Rescue Contribution		X	X					X	X	X	X	Population	
12	Northern Community Marine Search and Rescue Contribution		X	X					X	X	X	X	Assessment	
	Various Single Services													
13	Vancouver Island Regional Library					X	X	X	X	X	X	X	50% Population/ 50% Assessment	
14	Southern Community Restorative Justice					X	X	X					Assessment	
15	Crime Prevention and Community Justice		X	X					X	X	X	X	Parcel Tax	
16	Electoral Area Community Planning					X		X	X	X	X	X	Assessment	
17	Regional Growth Management	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment	
18	House Numbering				X	X	X	X	X	X	X	X	Assessment	
19	Southern Community Economic Development						X						Assessment	
20	Northern Community Economic Development		X	X					X	X	X	X	Parcel Tax	
21	Building Inspection					X	X	X	X	X	X	X	Usage	
22	Hazardous Properties (Nuisance Control)					X	X	X	X		X	X	Assessment	
23	Unightly Premises					X	X	X	X		X	X	Assessment	
24	Drinking Water / Watershed Protection	X	X	X	X	X	X	X	X	X	X	X	Parcel Tax	
	Transit													
25	Southern Community Transit	X			X	X		O					Usage	
26	D69 Community Transit		X	X					X		X	X	40% Population/ 60% Usage	
27	Gabriola Island Taxi Saver Contribution						O						Assessment	
28	Gabriola Island Transit Contribution						X						Assessment	
29	Descanso Bay Wharf Service						X						Assessment	
30	Electric Vehicle Charging Station Service						X		X		X	X	Assessment	
	Solid Waste / Recycling													
31	Solid Waste Disposal (Landfills)	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment	
32	Recycling and Compulsory Garbage Collection		X	X	X	X	X	X	X	X	X	X	Usage	
	Animal Control													
33	Areas E,G,H								X		X	X	Assessment	
34	Area F									X			Assessment	
35	Areas A,B,C					X	X	X					Assessment	

Service Count	Final List	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H	Requisition Allocation
	Parks / Recreation												
36	Community Parks Area A					X							Assessment
37	Community Parks Area B						X						Assessment
38	Community Parks Area C (Extension)							X					Assessment
39	Community Parks Area C (East Wellington)							X					Assessment
40	Community Parks Area E								X				Assessment
41	Community Parks Area F									X			Assessment
42	Community Parks Area G										X		Assessment
43	Community Parks Area H											X	Assessment
44	Regional Parks and Trails	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment
45	Northern Community Recreation		X	X					X	X	X	X	Assessment/ Sportfield By Usage
46	Oceanside Place Arena		X	X					X	X	X	X	50% Assessment/ 50% Usage
47	Ravensong Aquatic Centre		X	X					X	X	X	X	50% Assessment/ 50% Usage
48	Southern Community Recreation				X	X	X	X					Usage
49	Electoral Area A Recreation & Culture					X							Assessment
50	Gabriola Island Recreation						O						Assessment
	Wastewater												
51	Southern Wastewater	O			O								Flow Data
52	Duke Point Sewer	O				O							Assessment
53	Cedar (Collection & Debt)					O							Parcel Tax
54	Liquid Waste Management Planning	X	X	X	X	X	X	X	X	X	X	X	50% Population/ 50% Assessment
55	Northern Communities Wastewater		O	O					O		O		Flow Data
56	Fairwinds Sewer Facilities (& Collection)								O				Parcel Tax
57	French Creek Sewer										O		Parcel Tax
58	Hawthorne Rise Sewer Capital Financing										O		Parcel Tax
59	Pacific Shores Sewer								O				Parcel Tax
60	Surfside Sewer										O		Parcel Tax
61	Reid Road Sewer Capital Financing										O		Parcel Tax
62	Barclay Crescent Sewer										O		Parcel Tax
	Bulk Water												
63	Nanoose Bay Bulk Water								O				Parcel Tax
64	French Creek Bulk Water										O		Parcel Tax
	Water Supply												
65	Surfside										O		Parcel Tax
66	Nanoose Bay Peninsula								O				Parcel Tax
67	French Creek										O		Parcel Tax
68	Decourcey					O							Parcel Tax
69	San Pareil										O		Parcel Tax
70	Driftwood Water (Debt Only)								O				Parcel Tax
71	River's Edge										O		Parcel Tax
72	Melrose Terrace									O			Parcel Tax
73	Whiskey Creek									O			Parcel Tax
74	Westurne Heights									O			Parcel Tax
	Emergency Services												
75	D68 Emergency 911				X	X	X	X					Assessment
76	D69 Emergency 911		X	X					X	X	X	X	Assessment
77	Emergency Planning				Contract	X	X	X	X	X	X	X	Assessment

Service Count	Final List	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H	Requisition Allocation
	Fire Protection												
78	French Creek									0	0		Assessment
79	Errington									0	0		Assessment
80	Dashwood									0	0	0	Assessment
81	Dashwood Fire Hall Service Area (Debt Only)									0	0	0	Assessment
82	Meadowood Fire (Debt Only)									0			Parcel Tax
83	Nanoose Bay								0	0	0		Assessment
84	Wellington Fire & Streetlighting							0					Assessment
85	Parksville Local										0		Assessment
86	Coombs-Hillier									0			Assessment
87	Bow Horn Bay									0		0	Assessment
88	Cassidy / Waterloo					0		0					Assessment
89	Extension							0					Assessment
90	Nanaimo River Fire							0					Assessment
91	San Paniel Water System (Fire Protection Improvements)										0		Parcel Tax
	Streetlighting (Separate Services)												
92	Rural Streetlighting					0			0		0		Assessment
93	Fairwinds Streetlighting								0				Assessment
94	Morningstar Streetlighting										0		Assessment
95	Sandpiper Streetlighting										0		Assessment
96	Highway 4 Intersections Streetlighting									X			Assessment
97	French Creek Village Streetlighting										0		Assessment
98	French Creek - Highway Intersection Streetlighting										0		Assessment
99	River's Edge Streetlighting										0		Assessment
	Noise Control												
100	Area A					X							Assessment
101	Area B						0						Assessment
102	Area C							X					Assessment
103	Area E								X				Assessment
104	Area G										X		Assessment
	Stormwater												
105	River's Edge									0	0		Assessment
106	Cedar Estates					0							Assessment





**GENERAL REVENUE FUND
2023 Recommended Budget**

	CORPORATE Budget 2022	SERVICES Budget 2023	DEVELOPMENT & Budget 2022	EMERGENCY SERV Budget 2023
OPERATING REVENUES				
TAX REQUISITION	(7,392,410)	(7,125,948)	(10,816,976)	(12,095,850)
OPERATING GRANTS	(1,102,935)	(773,048)	(1,197,050)	(994,031)
OPERATING REVENUE	(28,256)	(25,202)	(1,547,888)	(1,655,439)
OTHER REVENUE	(16,587,467)	(18,010,451)	(2,160,806)	(2,318,815)
TOTAL OPERATING REVENUES	(25,111,068)	(25,934,649)	(15,722,720)	(17,064,135)
OPERATING EXPENDITURES				
OFFICE OPERATING	360,361	494,677	1,110,092	1,257,277
COMMUNITY GRANTS	228,250	138,750	0	0
LEGISLATIVE	1,046,779	942,092	0	0
PROFESSIONAL FEES	2,099,326	1,990,476	2,069,183	2,313,784
BUILDING - OPER & MAINT	686,043	658,221	827,655	968,259
VEH & EQUIP - OPER & MAINT	1,004,210	641,574	539,335	622,456
OTHER OPERATING COSTS	1,557,762	1,611,371	1,956,532	1,885,382
WAGES & BENEFITS	7,651,817	9,816,893	5,002,686	5,052,067
PROGRAM COSTS	0	0	385,865	495,250
DEBT - FINANCING - INTEREST	2,591,704	2,806,005	235,164	321,987
DEBT - FINANCING - PRINCIPAL	3,707,378	3,829,406	277,110	312,681
TRANSFER TO RESERVE FUND	2,182,631	2,628,184	1,656,136	1,401,787
TRANSFER TO OTHER GOV'T/AGENCIES	3,352,008	3,110,214	3,803,222	4,401,371
TOTAL OPERATING EXPENDITURES	26,468,269	28,667,863	17,862,980	19,032,301
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	2,980,930	1,844,500	9,863,496	9,687,877
TRANSFERS FROM RESERVES	(2,241,975)	(1,798,500)	(2,609,099)	(2,735,340)
CAPITAL GRANTS AND OTHER	(500,000)	0	(627,470)	(617,186)
NEW BORROWING	0	0	(6,529,724)	(6,293,621)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	238,955	46,000	97,203	41,730
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	1,596,156	2,779,214	2,237,463	2,009,896
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(622,405)	(796,738)	(711,777)	(846,993)
PRIOR YEARS (SURPLUS) DEFICIT	(973,751)	(1,982,477)	(1,525,686)	(1,162,903)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	0	(1)	0	0

**GENERAL REVENUE FUND
2023 Recommended Budget**

	REGIONAL & Budget 2022	COMM UTILITIES Budget 2023	RECREATION & Budget 2022	PARKS SERVICES Budget 2023
OPERATING REVENUES				
TAX REQUISITION	(25,128,924)	(27,378,899)	(14,565,052)	(16,350,839)
OPERATING GRANTS	(4,504,234)	(1,019,879)	(573,651)	(329,653)
OPERATING REVENUE	(19,407,393)	(20,755,621)	(1,511,633)	(1,740,776)
OTHER REVENUE	(2,734,548)	(3,092,352)	(218,920)	(24,636)
TOTAL OPERATING REVENUES	(51,775,099)	(52,246,751)	(16,869,256)	(18,445,904)
OPERATING EXPENDITURES				
OFFICE OPERATING	3,035,195	3,676,835	1,011,806	1,188,500
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	1,100	1,000
PROFESSIONAL FEES	2,479,890	2,117,116	885,370	1,066,792
BUILDING - OPER & MAINT	2,435,113	2,789,314	816,703	960,084
VEH & EQUIP - OPER & MAINT	2,396,428	2,857,680	248,337	228,730
OTHER OPERATING COSTS	16,316,417	17,853,127	1,751,441	2,327,373
WAGES & BENEFITS	11,395,652	12,634,488	6,270,814	6,997,203
PROGRAM COSTS	317,708	355,340	727,799	805,518
DEBT - FINANCING - INTEREST	1,451,872	1,755,455	508,572	357,268
DEBT - FINANCING - PRINCIPAL	2,282,036	2,524,944	418,436	435,996
TRANSFER TO RESERVE FUND	9,241,763	10,767,669	3,259,990	2,951,271
TRANSFER TO OTHER GOV'T/AGENCIES	3,936,103	1,040,000	2,875,166	2,556,952
TOTAL OPERATING EXPENDITURES	55,288,177	58,371,968	18,775,534	19,876,687
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	46,902,993	30,256,264	22,986,913	18,008,742
TRANSFERS FROM RESERVES	(36,855,492)	(22,621,655)	(5,374,882)	(4,186,823)
CAPITAL GRANTS AND OTHER	(1,772,239)	(1,088,435)	(6,501,173)	(6,088,496)
NEW BORROWING	(3,735,899)	(1,170,113)	(10,339,017)	(7,000,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	4,539,363	5,376,061	771,841	733,423
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	8,052,441	11,501,278	2,678,119	2,164,206
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	120,000
TRANSFER FROM APPROPRIATED SURPLUS	(2,457,933)	(2,660,895)	(1,269,357)	(1,261,542)
PRIOR YEARS (SURPLUS) DEFICIT	(5,594,477)	(8,840,356)	(1,408,756)	(1,022,664)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	31	27	6	0

**GENERAL REVENUE FUND
2023 Recommended Budget**

	TRANSPORTATION	SERVICES	TOTAL	RECOMMENDED	BUDGET
	Budget	Budget	Budget	Budget	%
	2022	2023	2022	2023	Change
OPERATING REVENUES					
TAX REQUISITION	(14,293,996)	(16,190,976)	(72,197,358)	(79,142,512)	9.6%
OPERATING GRANTS	(9,714,747)	(10,556,465)	(17,092,617)	(13,673,076)	
OPERATING REVENUE	(4,103,545)	(4,505,099)	(26,598,715)	(28,682,137)	
OTHER REVENUE	(6,204,321)	(8,226,462)	(27,906,062)	(31,672,716)	
TOTAL OPERATING REVENUES	(34,316,609)	(39,479,002)	(143,794,752)	(153,170,441)	
OPERATING EXPENDITURES					
OFFICE OPERATING	2,473,085	2,846,215	7,990,539	9,463,504	
COMMUNITY GRANTS	0	0	228,250	138,750	
LEGISLATIVE	0	0	1,047,879	943,092	
PROFESSIONAL FEES	75,500	282,500	7,609,269	7,770,668	
BUILDING - OPER & MAINT	434,128	470,349	5,199,642	5,846,227	
VEH & EQUIP - OPER & MAINT	6,650,659	6,812,679	10,838,969	11,163,119	
OTHER OPERATING COSTS	5,942,652	6,523,096	27,524,804	30,200,349	
WAGES & BENEFITS	16,890,571	18,257,769	47,211,540	52,758,420	
PROGRAM COSTS	0	0	1,431,372	1,656,108	
DEBT - FINANCING - INTEREST	0	0	4,787,312	5,240,715	
DEBT - FINANCING - PRINCIPAL	0	0	6,684,960	7,103,027	
TRANSFER TO RESERVE FUND	305,364	3,814,569	16,645,884	21,563,480	
TRANSFER TO OTHER GOV'T/AGENCIES	3,239,000	4,786,805	17,205,499	15,895,342	
TOTAL OPERATING EXPENDITURES	36,010,959	43,793,982	154,405,919	169,742,801	9.9%
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	2,558,950	2,332,691	85,293,282	62,130,074	
TRANSFERS FROM RESERVES	(1,363,105)	(1,344,802)	(48,444,553)	(32,687,120)	
CAPITAL GRANTS AND OTHER	(979,887)	(953,085)	(10,380,769)	(8,747,202)	
NEW BORROWING	0	0	(20,604,640)	(14,463,734)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	215,958	34,804	5,863,320	6,232,018	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	1,910,308	4,349,784	16,474,487	22,804,378	
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	120,000	
TRANSFER FROM APPROPRIATED SURPLUS	(100,360)	(1,028,804)	(5,161,832)	(6,594,972)	
PRIOR YEARS (SURPLUS) DEFICIT	(1,809,951)	(3,320,982)	(11,312,621)	(16,329,382)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(3)	(2)	34	24	

**CONSOLIDATED FINANCIAL PLAN
2023 to 2027**

	2022 Budget	2023 Budget	2024	2025	2026	2027	Total
Operating Revenues		9.6%	14.3%	12.3%	10.8%	7.3%	
Property taxes	(66,096,498)	(72,505,166)	(83,200,267)	(93,830,239)	(104,429,022)	(112,224,917)	(466,189,611)
Parcel taxes	(6,100,860)	(6,637,346)	(7,256,184)	(7,739,925)	(8,125,391)	(8,564,701)	(38,323,547)
	(72,197,358)	(79,142,512)	(90,456,451)	(101,570,164)	(112,554,413)	(120,789,618)	(504,513,158)
Municipal agreements	(54,844)	(59,341)	(62,670)	(62,899)	(66,335)	(66,675)	(317,920)
Operations	(4,247,892)	(4,516,486)	(4,704,933)	(4,884,138)	(5,057,148)	(5,220,942)	(24,383,647)
Interest income	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(1,500,000)
Transit fares	(4,047,307)	(4,447,561)	(4,665,671)	(5,097,762)	(5,486,487)	(5,747,327)	(25,444,808)
Landfill tipping fees	(9,900,000)	(10,669,464)	(10,558,531)	(10,776,176)	(10,154,571)	(9,614,995)	(51,773,737)
Recreation fees	(582,463)	(651,184)	(658,494)	(665,913)	(673,448)	(681,096)	(3,330,135)
Recreation facility rentals	(454,190)	(509,015)	(529,614)	(551,238)	(573,938)	(574,038)	(2,737,843)
Recreation vending sales	(2,800)	(2,800)	(2,801)	(2,802)	(2,803)	(2,804)	(14,010)
Recreation concession	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(27,500)
Recreation other	(442,800)	(548,097)	(552,842)	(607,796)	(613,021)	(816,168)	(3,137,924)
Utility user fees	(6,860,921)	(7,272,690)	(7,578,016)	(7,952,328)	(8,344,276)	(8,754,709)	(39,902,019)
Operating grants	(15,720,320)	(12,933,683)	(12,344,698)	(13,979,816)	(15,944,759)	(16,727,391)	(71,930,347)
Grants other	(973,454)	(338,991)					(338,991)
Grants in lieu of taxes	(398,843)	(400,402)	(400,402)	(400,402)	(400,402)	(400,402)	(2,002,010)
Interdepartmental recoveries	(13,513,839)	(15,544,025)	(16,389,366)	(17,072,727)	(17,831,567)	(18,627,149)	(85,464,834)
Miscellaneous	(14,142,224)	(15,828,692)	(14,499,933)	(13,936,337)	(13,054,266)	(11,100,544)	(68,419,772)
Total Operating Revenues	(143,794,755)	(153,170,443)	(163,709,922)	(177,865,998)	(191,062,934)	(199,429,358)	(885,238,655)
Operating Expenditures							
Administration	7,990,533	9,463,499	10,143,228	10,807,006	11,442,486	12,027,069	53,883,288
Community grants	228,250	138,750	133,750	133,750	133,750	133,750	673,750
Legislative	1,047,879	943,092	971,355	1,000,466	1,266,448	1,061,783	5,243,144
Professional fees	7,609,269	7,770,668	5,460,987	6,065,043	5,247,356	5,272,482	29,816,536
Building ops	5,199,638	5,846,221	6,187,376	7,327,067	7,534,954	6,737,074	33,632,692
Veh & Equip ops	10,838,963	11,163,115	11,232,880	11,565,266	11,968,335	12,240,703	58,170,299
Operating costs	27,536,791	30,200,340	33,053,137	37,641,523	42,390,260	45,140,967	188,426,227
Program costs	1,431,372	1,656,108	1,601,449	1,671,992	1,691,061	1,658,111	8,278,721
Wages & benefits	47,199,538	52,758,422	57,246,152	62,155,835	65,990,097	68,132,155	306,282,661
Transfer to other gov/org	17,205,499	15,895,342	9,914,406	10,146,733	10,423,352	10,616,879	56,996,712
Contributions to reserve funds	16,645,884	21,563,480	12,008,476	12,324,724	13,711,916	12,582,647	72,191,243
Debt interest	4,583,266	5,096,078	5,066,305	5,072,744	5,072,535	4,175,704	24,483,366
Total Operating Expenditures	147,516,882	162,495,115	153,019,501	165,912,149	176,872,550	179,779,324	838,078,639
Operating (surplus)/deficit	3,722,127	9,324,672	(10,690,421)	(11,953,849)	(14,190,384)	(19,650,034)	(47,160,016)
Capital Asset Expenditures							
Capital expenditures	85,293,282	62,130,074	72,252,289	42,297,045	120,250,281	104,446,489	401,376,178
Transfer from reserves	(48,444,553)	(32,687,120)	(48,408,085)	(20,269,874)	(15,687,763)	(15,225,604)	(132,278,446)
Grants and other	(10,380,769)	(8,747,202)	(2,598,312)	(1,238,450)	(23,615,000)	(23,265,000)	(59,463,964)
New borrowing	(20,604,640)	(14,463,734)	(18,386,164)	(18,380,000)	(77,960,714)	(63,348,845)	(192,539,457)
Net Capital Assets funded from Operations	5,863,320	6,232,018	2,859,728	2,408,721	2,986,804	2,607,040	17,094,311
Capital Financing Charges							
Existing debt (principal)	6,684,960	7,103,027	6,549,750	6,597,104	6,113,123	5,538,487	31,901,491
New debt (principal & interest)	204,046	144,637	1,400,943	2,948,024	5,090,457	11,504,507	21,088,568
Total Capital Financing Charges	6,889,006	7,247,664	7,950,693	9,545,128	11,203,580	17,042,994	52,990,059
Net (surplus)/deficit for the year	16,474,453	22,804,354	120,000				22,924,354
Less: Transfer to appropriated surplus		120,000					120,000
Add: Transfer from appropriated surplus	(5,161,832)	(6,594,972)	(120,000)				(6,714,972)
Add: Prior year (surplus) / deficit	(11,312,621)	(16,329,382)					(16,329,382)
(Surplus) applied to future years							

	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
2023 Total Requisition	\$ 30,998,200	\$ 1,101,171	\$ 7,168,975	\$ 5,143,999	\$ 2,939,074	\$ 2,119,607	\$ 1,661,148	\$ 3,648,990	\$ 3,286,274	\$ 4,143,137	\$ 2,372,454
2022 Total Requisition	\$ 27,976,700	\$ 1,032,643	\$ 6,627,724	\$ 4,775,502	\$ 2,695,682	\$ 1,802,995	\$ 1,491,855	\$ 3,383,969	\$ 3,220,028	\$ 3,808,960	\$ 2,205,270
Change from prior year	\$ 3,021,500	\$ 68,528	\$ 541,251	\$ 368,497	\$ 243,392	\$ 316,612	\$ 169,293	\$ 265,021	\$ 66,246	\$ 334,177	\$ 167,184
General Services Property Tax											
2023	\$ 80.06	\$ 51.16	\$ 106.17	\$ 99.77	\$ 91.55	\$ 70.39	\$ 83.01	\$ 74.56	\$ 97.28	\$ 99.54	\$ 91.01
2022	\$ 81.58	\$ 55.28	\$ 111.60	\$ 101.80	\$ 102.84	\$ 71.38	\$ 92.40	\$ 79.95	\$ 105.29	\$ 99.95	\$ 96.71
Change per \$100,000	\$ (1.52)	\$ (4.12)	\$ (5.43)	\$ (2.03)	\$ (11.29)	\$ (0.99)	\$ (9.39)	\$ (5.38)	\$ (8.01)	\$ (0.42)	\$ (5.70)
Regional Parcel Taxes											
2023	\$ 16.00	\$ 16.00	\$ 22.63	\$ 22.63	\$ 16.00	\$ 16.00	\$ 16.00	\$ 22.63	\$ 22.63	\$ 22.63	\$ 22.63
2022	\$ 14.00	\$ 14.00	\$ 18.63	\$ 18.63	\$ 14.00	\$ 14.00	\$ 14.00	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63
Change per property	\$ 2.00	\$ 2.00	\$ 4.00	\$ 4.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
2023 RDN Property Tax at:											
\$600,000	\$ 496	\$ 323	\$ 660	\$ 621	\$ 565	\$ 438	\$ 514	\$ 470	\$ 606	\$ 620	\$ 569
\$700,000	\$ 576	\$ 374	\$ 766	\$ 721	\$ 657	\$ 509	\$ 597	\$ 545	\$ 704	\$ 719	\$ 660
\$800,000	\$ 656	\$ 425	\$ 872	\$ 821	\$ 748	\$ 579	\$ 680	\$ 619	\$ 801	\$ 819	\$ 751
\$900,000	\$ 737	\$ 476	\$ 978	\$ 921	\$ 840	\$ 649	\$ 763	\$ 694	\$ 898	\$ 918	\$ 842
\$1,000,000	\$ 817	\$ 528	\$ 1,084	\$ 1,020	\$ 932	\$ 720	\$ 846	\$ 768	\$ 995	\$ 1,018	\$ 933
\$1,100,000	\$ 897	\$ 579	\$ 1,190	\$ 1,120	\$ 1,023	\$ 790	\$ 929	\$ 843	\$ 1,093	\$ 1,118	\$ 1,024
\$1,200,000	\$ 977	\$ 630	\$ 1,297	\$ 1,220	\$ 1,115	\$ 861	\$ 1,012	\$ 917	\$ 1,190	\$ 1,217	\$ 1,115

	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
2023 Total Requisition	\$ 30,998,200	\$ 1,101,171	\$ 7,168,975	\$ 5,143,999	\$ 2,939,074	\$ 2,119,607	\$ 1,661,148	\$ 3,648,990	\$ 3,286,274	\$ 4,143,137	\$ 2,372,454
2022 Total Requisition	\$ 27,976,700	\$ 1,032,643	\$ 6,627,724	\$ 4,775,502	\$ 2,695,682	\$ 1,802,995	\$ 1,491,855	\$ 3,383,969	\$ 3,220,028	\$ 3,808,960	\$ 2,205,270
Change from prior year	\$ 3,021,500	\$ 68,528	\$ 541,251	\$ 368,497	\$ 243,392	\$ 316,612	\$ 169,293	\$ 265,021	\$ 66,246	\$ 334,177	\$ 167,184
General Services Property Tax											
2023	\$ 80.06	\$ 51.16	\$ 106.17	\$ 99.77	\$ 91.55	\$ 70.39	\$ 83.01	\$ 74.56	\$ 97.28	\$ 99.54	\$ 91.01
2022	\$ 81.58	\$ 55.28	\$ 111.60	\$ 101.80	\$ 102.84	\$ 71.38	\$ 92.40	\$ 79.95	\$ 105.29	\$ 99.95	\$ 96.71
Change per \$100,000	\$ (1.52)	\$ (4.12)	\$ (5.43)	\$ (2.03)	\$ (11.29)	\$ (0.99)	\$ (9.39)	\$ (5.38)	\$ (8.01)	\$ (0.42)	\$ (5.70)
Regional Parcel Taxes											
2023	\$ 16.00	\$ 16.00	\$ 22.63	\$ 22.63	\$ 16.00	\$ 16.00	\$ 16.00	\$ 22.63	\$ 22.63	\$ 22.63	\$ 22.63
2022	\$ 14.00	\$ 14.00	\$ 18.63	\$ 18.63	\$ 14.00	\$ 14.00	\$ 14.00	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63
Change per property	\$ 2.00	\$ 2.00	\$ 4.00	\$ 4.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
2023 Average Residential Value	\$ 774,771	\$ 1,176,431	\$ 753,356	\$ 960,113	\$ 842,302	\$ 737,731	\$ 1,173,330	\$ 1,302,858	\$ 761,627	\$ 1,024,653	\$ 920,365
2022 Average Residential Value	\$ 688,563	\$ 1,046,409	\$ 669,603	\$ 877,310	\$ 704,866	\$ 620,109	\$ 938,065	\$ 1,133,873	\$ 693,016	\$ 942,810	\$ 807,643
2023 RDN Property Tax based on average residential value	\$ 636	\$ 618	\$ 822	\$ 981	\$ 787	\$ 535	\$ 990	\$ 994	\$ 764	\$ 1,043	\$ 860
2022 RDN Property Tax based on average residential value	\$ 576	\$ 592	\$ 766	\$ 912	\$ 739	\$ 457	\$ 881	\$ 925	\$ 748	\$ 961	\$ 800
Change for average residential value	\$ 61	\$ 25	\$ 57	\$ 69	\$ 48	\$ 79	\$ 109	\$ 69	\$ 15	\$ 82	\$ 60

JURISDICTION	2023 Average Residential Value	2022	2023	2024	2025	2026	2027
City of Nanaimo							
	\$774,771	\$576	\$636	\$736	\$852	\$972	\$1,045
Dollar Change		\$52	\$61	\$100	\$115	\$120	\$74
% change		10%	11%	16%	16%	14%	8%
District of Lantzville							
	\$1,176,431	\$592	\$618	\$681	\$746	\$800	\$833
Dollar Change		\$54	\$25	\$64	\$65	\$54	\$33
% change		10%	4%	10%	9%	7%	4%
City of Parksville							
	\$753,356	\$766	\$822	\$922	\$1,007	\$1,089	\$1,169
Dollar Change		\$80	\$57	\$100	\$85	\$82	\$80
% change		12%	7%	12%	9%	8%	7%
Town of Qualicum Beach							
	\$960,113	\$912	\$981	\$1,105	\$1,214	\$1,312	\$1,411
Dollar Change		\$115	\$69	\$124	\$109	\$98	\$99
% change		15%	8%	13%	10%	8%	8%
Electoral Area A							
	\$842,302	\$739	\$787	\$882	\$958	\$1,009	\$1,037
Dollar Change		\$86	\$48	\$95	\$76	\$51	\$28
% change		13%	7%	12%	9%	5%	3%
Electoral Area B							
	\$737,731	\$457	\$535	\$533	\$567	\$585	\$595
Dollar Change		\$38	\$79	(\$2)	\$33	\$18	\$10
% change		9%	17%	(0%)	6%	3%	2%
Electoral Area C							
	\$1,173,330	\$881	\$990	\$1,091	\$1,167	\$1,209	\$1,234
Dollar Change		\$184	\$109	\$101	\$76	\$42	\$25
% change		26%	12%	10%	7%	4%	2%
Electoral Area E							
	\$1,302,858	\$925	\$994	\$1,128	\$1,215	\$1,272	\$1,315
Dollar Change		\$156	\$69	\$134	\$87	\$56	\$43
% change		20%	7%	14%	8%	5%	3%
Electoral Area F							
	\$761,627	\$748	\$764	\$847	\$906	\$947	\$985
Dollar Change		\$156	\$15	\$84	\$59	\$40	\$38
% change		26%	2%	11%	7%	4%	4%
Electoral Area G							
	\$1,024,653	\$961	\$1,043	\$1,173	\$1,250	\$1,317	\$1,379
Dollar Change		\$133	\$82	\$130	\$78	\$67	\$62
% change		16%	8%	12%	7%	5%	5%
Electoral Area H							
	\$920,365	\$800	\$860	\$977	\$1,093	\$1,119	\$1,167
Dollar Change		\$111	\$61	\$117	\$116	\$27	\$48
% change		16%	8%	14%	12%	2%	4%

Average residential values are based on 2023 Completed roll

	2022 Final	2023 Recommended	Change from 2022	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	27,976,700	30,998,200	3,021,500 10.8%	2,366,952 8.5%	0 0.0%	654,548 2.3%
General Services Tax cost per \$100,000	\$81.58	\$80.06				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
	\$95.58	\$96.06				
Change from previous year	(\$30.04)	\$0.48				
District of Lantzville	1,032,643	1,101,171	68,528 6.6%	57,046 5.5%	1,932 0.2%	9,550 0.9%
General Services Tax cost per \$100,000	\$55.28	\$51.16				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
	\$69.28	\$67.16				
Change from previous year	(\$28.94)	(\$2.12)				
City of Parksville	6,627,724	7,168,975	541,251 8.2%	271,545 4.1%	8,451 0.1%	261,255 3.9%
General Services Tax cost per \$100,000	\$111.60	\$106.17				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
District 69 Community Justice	\$4.63	\$6.63				
	\$130.23	\$128.80				
Change from previous year	(\$37.00)	(\$1.43)				
Town of Qualicum Beach	4,775,502	5,143,999	368,497 7.7%	199,281 4.2%	1,938 0.0%	167,278 3.5%
General Services Tax cost per \$100,000	\$101.80	\$99.77				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
District 69 Community Justice	\$4.63	\$6.63				
	\$120.43	\$122.40				
Change from previous year	(\$37.12)	\$1.97				

	2022 Final	2023 Recommended	Change from 2022	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	2,695,682	2,939,074	243,392 9.0%	90,386 3.4%	59,418 2.2%	93,588 3.5%
General Services Tax cost per \$100,000	\$102.84	\$91.55				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
	\$116.84	\$107.55				
Change from previous year	(\$31.25)	(\$9.29)				
Electoral Area B	1,802,995	2,119,607	316,612 17.6%	196,275 10.9%	38,513 2.1%	81,824 4.5%
General Services Tax cost per \$100,000	\$71.38	\$70.39				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
	\$85.38	\$86.39				
Change from previous year	(\$32.78)	\$1.01				
Electoral Area C	1,491,855	1,661,148	169,293 11.3%	48,691 3.3%	35,194 2.4%	85,408 5.7%
General Services Tax cost per \$100,000	\$92.40	\$83.01				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
	\$106.40	\$99.01				
Change from previous year	(\$20.59)	(\$7.39)				
Electoral Area E	3,383,969	3,648,990	265,021 7.8%	138,010 4.1%	60,092 1.8%	66,919 2.0%
General Services Tax cost per \$100,000	\$79.95	\$74.56				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
District 69 Community Justice	\$4.63	\$6.63				
	\$98.58	\$97.19				
Change from previous year	(\$26.89)	(\$1.38)				

	2022 Final	2023 Recommended	Change from 2022	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	3,220,028	3,286,274	66,246 2.1%	103,795 3.2%	42,839 1.3%	(80,388) (2.5%)
General Services Tax cost per \$100,000	\$105.29	\$97.28				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
District 69 Community Justice	\$4.63	\$6.63				
	\$123.92	\$119.91				
Change from previous year	(\$30.27)	(\$4.01)				
Electoral Area G	3,808,960	4,143,137	334,177 8.8%	158,774 4.2%	43,361 1.1%	132,042 3.5%
General Services Tax cost per \$100,000	\$99.95	\$99.54				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
District 69 Community Justice	\$4.63	\$6.63				
	\$118.58	\$122.17				
Change from previous year	(\$38.43)	\$3.58				
Electoral Area H	2,205,270	2,372,454	167,184 7.6%	70,678 3.2%	30,201 1.4%	66,305 3.0%
General Services Tax cost per \$100,000	\$96.71	\$91.01				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$14.00	\$16.00				
District 69 Community Justice	\$4.63	\$6.63				
	\$115.34	\$113.64				
Change from previous year	(\$31.57)	(\$1.70)				
General Services Tax Revenues	59,021,328	64,583,029				
Change from previous year	11.5%	9.4%				
Local Services Tax Revenues	13,176,030	14,559,484				
Tax Revenues	72,197,358	79,142,513				
Change from previous year	11.2%	9.6%				

	%	Change	
Tax Revenues 2022		72,197,358	
Changed service levels			
Administration		589,400	Space planning (\$412,500); building maintenance and repairs (\$144,000); studies and audit (\$32,900)
Community Grants		5,500	Additional Community Grants for Director outreach in EA E (\$2,000), EA F (\$2,000) and EA H (\$1,500)
Electoral Area Community and Long Range Planning		60,000	Modernize/update development permit areas for six electoral areas (\$50,000); implement Flood Management Bylaw (\$10,000)
Ravensong Aquatic Centre		140,000	Bylaw #899 referendum costs
Regional Parks		676,000	Increased park services due to higher usage including gate management, security patrols, washroom and garbage service and snow removal (\$428,013); increase in transfer to reserve to fund future capital projects such as the Nanaimo River Morden Colliery Trail (\$247,987)
Community Parks		125,000	EA B Parks and Rec Masterplan (\$50,000) and park improvements (\$40,000); EA E community park trail surfacing (\$25,000) and Jack Bagley building security and janitorial costs (\$10,000)
Gabriola Island Recreation		50,000	Gabriola Parks and Rec Masterplan
Southern Wastewater Treatment		634,000	Increased transfer to reserve to fund capital program approved by the Board
Northern Wastewater Treatment		209,744	Operating impact of additional staffing for the French Creek Pollution Control Centre expansion project
Drinking Water and Watershed Protection		142,520	Effect of increase in parcel tax from \$14 to \$16 per Bylaw 1556.05 as previously approved by the Board
Solid Waste Management		96,500	Implementation of new solid waste management plan programs approved by the Board
Southern Community Transit		972,769	Additional staffing (Transit Supervisor X 2) and increase in contribution to reserve in preparation of future expansion including facility considerations
	5.1%	3,701,433	
Changes for Other Jurisdictions			
D68 E911		8,665	Increase in rate for City of Surrey agreement and allowance for call volume overage
D69 E911		25,436	Increase in transfer to NI 911 Partnership per agreement
Southern Community - Facilities & Sportsfield agreement		12,424	Based on actual numbers from City of Nanaimo
Northern Community - Sportsfield agreement		25,674	Based on actual numbers from City of Parksville and estimated numbers from Town of Qualicum Beach
Vancouver Island Regional Library		249,740	Per budget information from VIRL
	0.4%	321,939	
Changes within existing service levels			
Administration		(881,750)	Impact of administration allocation recovery and \$1 million reduction in the contribution to Reserve for Admin Building major renovation or replacement
Community Grants		(128,726)	Residual effect of one time grants to Arrowsmith Search and Rescue (ASAR) in 2022
Electoral Area Community and Long Range Planning		61,290	Impact of additional staffing and increased share of building admin allocation
Regional Growth Strategy		210,285	Impact of inflation and increased share of building admin allocation
Emergency Planning		92,406	Increase in contract services and operating costs
Northern Community Justice		50,116	Residual impact of 2022 refund of \$50,000 surplus to taxpayers for unissued funding to Oceanside Community Safety Volunteers
Ravensong Aquatic Centre		168,508	Effect of increased operating costs
Northern Community Recreation		158,176	Impact of additional staffing and increased program costs
Regional Parks		88,869	Effect of increased operating costs, additional staffing, transfers to other organizations, and operations-funded capital purchases
Community Parks		205,637	Impact of additional staffing and increased operating costs
Southern Wastewater Treatment		291,960	Inflationary impact and increased operating costs
Northern Wastewater Treatment		193,314	Inflationary impact and increased operating costs
Northern Community Transit		221,330	Impact of additional staffing and increased operating costs
Southern Community Transit		660,590	Impact of additional staffing and increased operating costs
Other increases/decreases		146,324	Cumulative other changes over 107 services
	2.1%	1,538,329	
Local Services Property/Parcel Tax Revenues - Change	1.9%	1,383,454	Largest changes explained on next page
Tax Revenues 2023	9.6%	79,142,513	
Total Annual 2023 Tax Revenues		79,142,513	
Total Annual 2022 Tax Revenues		72,197,358	
Change	9.6%	6,945,155	

**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 2023 - Change

Local Service Area Property/Parcel taxes 2023	14,559,484
Local Service Area Property/Parcel taxes 2022	13,176,030
Change from 2022	1,383,454

Local Services Property/Parcel Tax Revenues 2023 - Largest Changes

Nanoose Peninsula Water	207,797	Increased operating costs and inflationary impact
French Creek Sewer	101,496	Increased sewer utility requisition
Fairwinds Sewer/Nanoose Wastewater	119,927	Increased contribution to reserves for future capital projects
Barclay Crescent Sewer	30,155	Increased sewer utility requisition and operating costs
Coombs-Hilliers Fire Service	60,825	Increased operating costs and impact of inflation
Errington Fire Service	63,280	Increased operating costs and inflationary impact
Dashwood Fire Service	106,183	Increased operating costs and impact of inflation
Bow Horn Bay Fire Service	123,092	Increased operating costs and impact of debt repayment
Parksville (Local) Fire Contract	75,090	Impact of new 2022-2026 Fire Contract with City of Parksville
French Creek Fire Contract	260,295	Impact of new 2022-2026 Fire Contracts with City of Parksville and Town of Qualicum Beach
Other increases/decreases	235,314	Cumulative other changes
	1,383,454	

	Administration	Community Grants	Electoral Area Community and Long Range Planning	Ravensong Aquatic Centre	Regional Parks	Community Parks	Gabriola Island Recreation	Southern Community Wastewater	Northern Community Wastewater	Drinking Water and Watershed Protection	Solid Waste Management	Southern Community Transit	Total Change
City of Nanaimo	299,028				370,818			624,870		73,040	52,934	946,262	2,366,952
District of Lantzville	16,549				17,110			9,130		3,284	2,443	8,530	57,046
City of Parksville	51,900			40,663	56,992				99,662	14,192	8,136		271,545
Town of Qualicum Beach	39,651			35,190	41,308				67,391	9,844	5,897		199,281
Electoral Area A	24,868		9,465		29,195					5,782	4,168	16,908	90,386
Electoral Area B	23,186				22,279	90,000	50,000			7,630	3,180		196,275
Electoral Area C	18,200		6,927		17,112					2,940	2,443	1,069	48,691
Electoral Area E	37,905	2,000	13,881		35,241	35,000			1,990 *	6,962	5,031		138,010
Electoral Area F	26,037	2,000	9,909	23,973	31,332					6,072	4,472		103,795
Electoral Area G	32,068		12,204	26,636	34,575				40,701 *	7,654	4,936		158,774
Electoral Area H	20,008	1,500	7,614	13,538	20,038					5,120	2,860		70,678
	589,400	5,500	60,000	140,000	676,000	125,000	50,000	634,000	209,744	142,520	96,500	972,769	3,701,433

* 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	609		1,323			1,932
City Of Parksville		8,451				8,451
Town of Qualicum Beach		1,938				1,938
Electoral Area A	3,247		7,314		48,857	59,418
Electoral Area B	2,089		2,421		34,003	38,513
Electoral Area C	2,720		1,366		31,108	35,194
Electoral Area E		8,454		5,844	45,794	60,092
Electoral Area F		1,859		7,807	33,173	42,839
Electoral Area G		1,157		9,723	32,481	43,361
Electoral Area H		3,577		2,300	24,324	30,201
	8,665	25,436	12,424	25,674	249,740	321,939

	Administration	Community Grants	Electoral Area Planning	Regional Growth Strategy	Emergency Planning	Northern Community Justice	Ravensong Aquatic Centre	Northern Community Recreation	Regional Parks	Community Parks	Wastewater Treatment	Wastewater Treatment	Southern Community Transit	Northern Community Transit	Other Cumulative Changes	Total
											(Southern)	(Northern)				
City of Nanaimo	(456,027)	49		116,526					43,958		265,122		660,837		24,083	654,548
District of Lantzville	(23,623)	59		5,549					2,876		26,838		(3,836)		1,687	9,550
City Of Parksville	(78,418)	(29,441)		17,982		14,422	58,029	44,236	7,064			144,998		52,647	29,736	261,255
Town of Qualicum Beach	(68,184)	(23,599)		12,127		9,878	36,687	23,670	535			91,007		75,770	9,387	167,278
Electoral Area A	(26,612)	393	33,732	10,410	15,803				9,686	10,107			686		39,383	93,588
Electoral Area B	(28,387)	244		3,803	13,348				6,408	12,992					73,416	81,824
Electoral Area C	(18,163)	333	28,214	6,420	12,074				7,254	26,823			2,903		19,550	85,408
Electoral Area E	(53,096)	(20,951)	16,035	11,577	19,231	6,957		37,421	6,626	(14,138)				39,823	17,434	66,919
Electoral Area F	(43,701)	(25,353)	(7,233)	9,408	10,409	6,074	26,767	16,856	1,496	62,960					(138,071)	(80,388)
Electoral Area G	(55,895)	(19,186)	(14,475)	10,095	12,018	7,663	26,331	18,224	172	65,918				59,990	21,187	132,042
Electoral Area H	(29,644)	(11,274)	5,017	6,388	9,523	5,122	20,694	17,769	2,794	40,975				(6,900)	5,841	66,305
	(881,750)	(128,726)	61,290	210,285	92,406	50,116	168,508	158,176	88,869	205,637	291,960	236,005	660,590	221,330	103,633	1,538,329

	2021 FINAL	2022 FINAL	2023 Recommended Feb 14, 2023	2023 Recommended Feb 28, 2023	Change from Recommended Feb 14, 2023 \$	Change from Recommended Feb 14, 2023 %	Change from 2022 \$	Change from 2022 %
ADDITIONAL DETAILS - GENERAL SERVICES								
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION								
Electoral Area A	16,949	17,028	17,389	17,304	(85)	(0.5%)	276	1.6%
Electoral Area B	32,957	33,205	33,735	37,570	3,835	11.4%	4,365	13.1%
Electoral Area C (Extension)	16,869	17,038	17,400	17,315	(85)	(0.5%)	277	1.6%
Electoral Area C (E. Wellington)	4,362	4,382	4,474	4,452	(22)	(0.5%)	70	1.6%
Electoral Area E	24,327	24,441	24,959	24,836	(123)	(0.5%)	395	1.6%
	95,464	96,094	97,957	101,477				
COMMUNITY PARKS								
Electoral Area A	240,631	252,663	262,770	262,770	0	0.0%	10,107	4.0%
Electoral Area B	340,377	355,350	458,342	458,342	0	0.0%	102,992	29.0%
Electoral Area C (Extension)	78,865	90,024	99,087	99,087	0	0.0%	9,063	10.1%
Electoral Area C (E. Wellington)	96,573	104,670	122,430	122,430	0	0.0%	17,760	17.0%
Electoral Area E	219,203	332,653	385,124	353,515	(31,609)	(8.2%)	20,862	6.3%
Electoral Area F	237,474	274,151	337,111	337,111	0	0.0%	62,960	23.0%
Electoral Area G	217,068	194,198	260,116	260,116	0	0.0%	65,918	33.9%
Electoral Area H	234,623	278,066	334,041	319,041	(15,000)	(4.5%)	40,975	14.7%
	1,664,814	1,881,775	2,259,021	2,212,412				
ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES								
FIRE PROTECTION								
Nanaimo River Fire (Area C)	17,797	17,262	17,262	3,980	(13,282)	(76.9%)	(13,282)	(76.9%)
Coombs-Hilliers Fire Volunteer (Area F)	631,828	745,761	820,337	806,586	(13,751)	(1.7%)	60,825	8.2%
Errington Fire Volunteer (Area F, G)	794,933	864,484	933,643	927,764	(5,879)	(0.6%)	63,280	7.3%
Nanoose Bay Fire Volunteer (Area E, G, F)	966,141	979,675	1,009,065	1,000,958	(8,107)	(0.8%)	21,283	2.2%
Dashwood Fire Volunteer (Area F, G, H)	845,260	918,442	1,028,359	1,024,625	(3,734)	(0.4%)	106,183	11.6%
Dashwood Fire Hall (Area F, G, H)	50,000	43,743	68,514	68,289	(225)	(0.3%)	24,546	56.1%
Meadowood Fire (Area F)	46,701	89,157	89,347	89,347	0	0.0%	190	0.2%
Extension Fire Volunteer (Area C)	203,732	230,989	254,088	250,183	(3,905)	(1.5%)	19,194	8.3%
Bow Horn Bay (Area H)	554,313	645,304	794,199	768,396	(25,803)	(3.2%)	123,092	19.1%
Cassidy Waterloo Fire Contract (Area A, C)	225,385	241,162	258,043	258,043	0	0.0%	16,881	7.0%
Wellington Fire Contract (Area C - Pleasant Valley)	95,765	128,783	118,199	117,658	(541)	(0.5%)	(11,125)	(8.6%)
Parksville (Local) Fire Contract (Area G)	146,193	166,651	242,304	241,741	(563)	(0.2%)	75,090	45.1%
French Creek Fire Contract (Area G)	741,964	736,978	1,001,391	997,273	(4,118)	(0.4%)	260,295	35.3%
	5,320,012	5,808,391	6,634,751	6,554,843				
STREETLIGHTING								
Rural Areas Streetlighting	20,308	7,948	20,899	20,899	0	0.0%	12,951	162.9%
Fairwinds Streetlighting	24,910	25,657	26,427	26,427	0	0.0%	770	3.0%
French Creek Village Streetlighting	10,276	51,500	81,000	81,000	0	0.0%	29,500	57.3%
Highway Intersections Streetlighting (French Creek)	2,973	2,253	3,026	3,026	0	0.0%	773	34.3%
Morningstar Streetlighting	20,074	0	0	0	0	0.0%	0	0.0%
Sandpiper Streetlighting	16,299	0	0	0	0	0.0%	0	0.0%
Hwy # 4 (Area F)	4,682	4,822	4,000	4,000	0	0.0%	(822)	(17.0%)
River's Edge Community	7,374	7,595	7,823	7,823	0	0.0%	228	3.0%
	106,896	99,775	143,175	143,175				
NOISE CONTROL								
Noise Control Area A	17,046	23,061	23,982	22,614	(1,368)	(5.7%)	(447)	(1.9%)
Noise Control Area B	15,397	21,368	22,655	21,287	(1,368)	(6.0%)	(81)	(0.4%)
Noise Control Area C	10,134	19,863	21,053	19,685	(1,368)	(6.5%)	(178)	(0.9%)
Noise Control Area E	14,798	22,243	23,586	22,218	(1,368)	(5.8%)	(25)	(0.1%)
Noise Control Area G	16,355	21,540	22,840	21,472	(1,368)	(6.0%)	(68)	(0.3%)
	73,730	108,075	114,116	107,276				
UTILITIES								
Englishman River Community Stormwater	5,535	3,701	5,872	5,872	0	0.0%	2,171	58.7%
Cedar Estates Stormwater	5,114	4,267	4,395	4,395	0	0.0%	128	3.0%
	10,649	7,968	10,267	10,267				

	2021	2022	2023	2023	Change from	Change from	Change from	Change from	Per Parcel Estimate		
	FINAL	FINAL	Recommended Feb 14, 2023	Recommended Feb 28, 2023	Recommended Feb 14, 2023 \$	Recommended Feb 14, 2023 %	2022 \$	2022 %	2022	2023	Change
UTILITY SERVICES - PARCEL TAX REVENUES											
WATER UTILITIES											
Nanoose Peninsula (Area E)	1,204,617	1,385,310	1,593,107	1,593,107	0	0.0%	207,797	15.0%	539	619	81
Driftwood (Area E)	5,910	5,940	4,094	4,080	(14)	(0.3%)	(1,860)	(31.3%)	457	315	(142)
Surfside (Area G)	19,542	20,519	22,571	17,489	(5,082)	(22.5%)	(3,030)	(14.8%)	526	579	53
French Creek (Area G)	108,031	118,834	130,717	90,275	(40,442)	(30.9%)	(28,559)	(24.0%)	497	547	50
River's Edge Community (Area G)	43,554	52,265	65,331	55,281	(10,050)	(15.4%)	3,016	5.8%	333	416	83
Whiskey Creek Water (Area F)	116,604	122,434	128,556	128,556	0	0.0%	6,122	5.0%	972	1,020	49
San Pareil Water (Area G)	169,457	177,930	204,619	169,619	(35,000)	(17.1%)	(8,311)	(4.7%)	varies	varies	
San Pareil Water (Fire Improvements Debt Levy)	73,935	74,306	74,677	74,492	(185)	(0.2%)	186	0.3%	278	280	1
Melrose Place (Area F)	28,990	36,238	39,862	39,862	0	0.0%	3,624	10.0%	1,294	1,424	129
Decourcey Water (Area A)	10,817	12,984	13,374	13,374	0	0.0%	390	3.0%	2,597	2,675	78
Nanoose Bulk Water (Area E)	1,217,997	1,242,357	1,267,204	1,258,755	(8,449)	(0.7%)	16,398	1.3%	483	493	10
French Creek Bulk Water (Area G)	4,320	4,320	4,612	4,612	0	0.0%	292	6.8%	2	2	0
Westurne Heights Water	22,132	27,833	28,390	28,390	0	0.0%	557	2.0%	1,637	1,670	33
	3,025,906	3,281,270	3,577,114	3,477,892							
SEWAGE COLLECTION UTILITIES											
Hawthorne Rise Debt Levy	9,940	9,990	10,040	10,016	(24)	(0.2%)	26	0.3%	714	717	4
Reid Road Debt Levy	3,624	3,642	3,660	3,651	(9)	(0.2%)	9	0.2%	405	407	2
French Creek (Area G)	898,185	1,014,949	1,116,445	1,116,445	0	0.0%	101,496	10.0%	506	555	49
Fairwinds (Area E)	810,099	930,000	1,063,474	1,049,927	(13,547)	(1.3%)	119,927	12.9%	1,116	1,277	160
Surfside Sewer (Area G)	26,797	30,280	31,188	31,188	0	0.0%	908	3.0%	1,121	1,155	34
Pacific Shores (Area E)	83,429	86,766	90,237	90,237	0	0.0%	3,471	4.0%	667	684	16
Barclay Crescent (Area G)	158,851	182,676	212,831	212,831	0	0.0%	30,155	16.5%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	34,899	40,134	55,000	55,000	0	0.0%	14,866	37.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	72,462	77,359	77,926	77,752	(174)	(0.2%)	393	0.5%	varies	varies	
	2,098,286	2,375,796	2,660,801	2,647,047							
TOTAL UTILITY PARCEL TAX REVENUES	5,124,192	5,657,066	6,237,915	6,124,939							
Change from previous year	6.8%	10.4%	10.3%	8.3%							

RESERVE FUND BALANCES		Bylaw No.	2020	2021	2022
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	124,466	142,786	186,703
Southern Community Wastewater		989	10,608,657	11,849,896	6,580,483
Northern Community Wastewater		1537	20,913,150	22,039,839	20,311,235
Fairwinds Wastewater Treatment		1310	1,542,274	1,545,059	1,319,919
Duke Point Wastewater		1535	675,425	752,100	589,242
Water					
Nanoose Bay Peninsula Water		1503	799,573	976,756	1,106,073
Madrona Water		1071	230,295	229,832	235,585
Nanoose Bay Water		1533	71,437	71,293	73,078
French Creek Water		1167	177,855	187,649	220,459
Surfside Water		1360	37,143	27,808	19,026
Surfside Water	Operating	1864	-	-	10,505
Decourcey Water		1502	29,590	34,003	19,239
River's Edge Water		1534	354,138	370,681	298,315
Melrose Water		1667	29,322	29,634	23,978
San Pareil Water		1607 & 1781	221,719	281,364	297,977
San Pareil Water	Operating	1866	-	-	45,100
Whiskey Creek Water		1645	104,439	126,419	138,126
Whiskey Creek Water	Operating	1865	-	-	983
Westurne Heights Water		1768	29,720	32,189	20,503
Westurne Heights Water	Operating	1867	-	-	9,816
French Creek Bulk Water		1585	741,569	697,394	663,145
Nanoose Bay Bulk Water		1586	962,482	1,406,783	1,856,189
Drinking Water/Watershed Protection		1608	75,273	68,503	58,931
Sewer					
French Creek Sewer		1070	588,199	583,925	642,664
Surfside Sewer		1252	42,403	45,580	32,205
Pacific Shores Sewer		1253	93,420	101,580	114,709
Cedar Sewer Collection		1691	222,166	173,453	185,855
Fairwinds Sewer		1311	183,088	182,220	224,960
Barclay Crescent Sewer		1767	36,537	32,316	44,795
Cedar Estates Stormwater		1669	39,458	42,838	46,449
Englishman River Stormwater		1644	42,656	43,477	45,741
Streetlighting					
River's Edge Streetlighting		1668	11,193	12,214	13,407
French Creek Village Streetlighting		1820	1,223	1,461	1,837
Highway #4 Streetlighting		1821	175	332	1,449
Fairwinds Streetlighting		1613	46,046	49,563	57,479
Morningstar Streetlighting		1614	7,503	8,269	8,476
Rural EA E & G Streetlighting		1716	11,010	14,128	15,686
Public Safety & Fire Protection					
Coombs-Hilliers	Buildings & Equipment	833	695,278	884,212	653,942
Dashwood	Vehicle & Equipment	711	736,505	977,126	1,050,751
	Buildings	1164	199,811	219,348	25,768
Meadowood	Buildings	1164	6,815	6,769	6,921
Errington	Vehicle & Equipment	1324	176,297	220,380	299,858
	Buildings	745	130,654	142,613	149,057
Extension	Vehicle & Equipment	1470	788,155	125,702	170,598
Nanoose Bay	Vehicle & Equipment	707	592,155	801,207	1,013,296
	Buildings	1312	20,370	30,291	21,172
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	359,168	390,064	244,437
	Buildings	1411	261,953	261,427	267,971
Nanaimo River	Buildings & Equipment	1612	216,554	231,731	231,989
Cassidy Waterloo	Buildings & Equipment	1666	551,061	600,685	666,968
District 68 E-911		1069 & 1824	140,412	267,261	274,863

RESERVE FUND BALANCES		Bylaw No.	2020	2021	2022
Development Cost Charges					
French Creek Bulk Water		1089	831,268	829,597	850,364
Nanoose Bay Bulk Water		1715	157,929	163,112	183,854
Nanoose Bay Peninsula Water Service		1715	75,188	77,440	86,633
Northern Community Wastewater		1328	14,345,824	16,107,764	17,773,754
Nanoose (Fairwinds) Wastewater		1715	390,211	480,300	399,789
Duke Point Wastewater		1498	120,904	120,661	123,681
Southern Community Sewer		1547	3,120,692	3,579,554	4,315,945
Barclay Crescent Sewer		1557	7,940	7,898	8,096
Electoral Area A Community Parks		1839	-	-	174
Electoral Area B Community Parks		1840	-	-	3,710
Electoral Area G Community Parks		1841	-	-	990
Electoral Area H Community Parks		1842	-	-	5,221
Other Services					
Administration	Building	997	1,548,500	3,150,341	5,253,729
Administration	Computers	924	2,029,749	2,025,669	1,867,294
Local Government Elections		1501	142,355	284,705	206,152
Solid Waste Management		1600	6,841,860	8,618,279	10,422,323
Solid Waste Management	Operating	1819	1,184,505	2,339,664	3,309,269
Solid Waste Collection & Recycling		1778	111,821	590,469	1,012,024
Transit		1664	5,212,759	10,043,022	10,477,691
Descanso Bay Emergency Wharf		1536	14,832	28,897	38,711
Regional Growth Management		1465	245,916	420,817	451,158
Community Planning Legal		1665	102,088	101,883	104,433
Emergency Planning		1582	271,704	271,192	365,339
CARIP Program		1650	700,837	944,855	804,021
Carbon Neutral		1662	57,906	54,999	52,612
Building Inspection		1643	1,616,163	1,622,422	1,817,204
Unsanitary Premises		1466	32,525	32,588	33,910
Hazardous Properties		1779	76,061	80,733	74,303
Planning Bylaw Update		1665	187,541	187,164	191,849
Green's Landing Wharf		1748	220,339	220,893	227,147
Recreation & Parks					
Ravensong Aquatic Centre		1464	2,764,575	3,800,064	5,382,599
Regional Parks Acquisition		1477	4,178,564	1,219,730	1,250,262
Regional Parks Development		1670	504,997	1,242,459	1,872,385
D69 Arena/Multiplex		1504	176,234	498,210	623,977
Northern Community Recreation		1588	202,045	201,639	152,721
Electoral Area A Recreation and Culture		1599	1,137,196	1,334,964	1,379,565
Electoral Area B Recreation		1671	78,930	80,291	83,119
Extension Recreation Commission		162	35,879	35,421	35,492
Community Parks (Cash in lieu)					
Electoral Area A		1830	428,979	428,117	471,732
Electoral Area B		1831	519	519	519
Electoral Area C	Extension	1832	26,754	26,700	27,369
Electoral Area C	E. Wellington	1833	15,000	14,964	15,339
Electoral Area E		1834	184,681	184,310	57,329
Electoral Area F		1835	124,698	124,447	127,562
Electoral Area G		1836	911,483	909,651	510,725
Electoral Area H		1837	264,104	263,573	270,170
Community Parks					
Electoral Area A		1455	472,884	451,900	470,902
Electoral Area B		1456	49,643	151,272	103,003
Electoral Area C	Extension	1642	79,989	112,422	115,236
Electoral Area C	E. Wellington	1558	143,083	163,383	167,473
Electoral Area E		1457	96,831	112,605	147,148
Electoral Area F		1458	137,349	235,494	238,060
Electoral Area G		1609	128,768	153,697	159,495
Electoral Area H		1559	64,485	110,348	58,653

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at December 31, 2022

RESERVE FUND BALANCES		Bylaw No.	2020	2021	2022
Animal Control					
Animal Control A,B,C, Lantzville		1452	48,827	53,508	48,700
Animal Control E,G,H		1453	38,739	40,129	44,478
Animal Control F		1454	42,143	45,805	50,757
Noise Control					
Electoral Area A		1459	9,339	13,529	17,916
Electoral Area B		1717	14,080	17,136	20,702
Electoral Area C	Extension	1460	23,550	19,613	20,225
Electoral Area C	E. Wellington	1461	5,010	4,975	5,043
Electoral Area E		1462	11,732	14,181	17,050
Electoral Area G		1463	6,892	8,930	11,261
Reserve Fund Balance Total			\$95,984,188	\$111,779,061	\$115,016,258
RESERVE ACCOUNT BALANCES					
Feasibility Study					
Regional		Reserve Account	151,065	150,762	154,536
Electoral Area A		Reserve Account	35,511	55,377	77,009
Electoral Area B		Reserve Account	28,722	48,602	37,278
Electoral Area C		Reserve Account	12,727	12,687	23,127
Electoral Area E		Reserve Account	42,457	35,894	44,637
Electoral Area F		Reserve Account	35,511	55,377	70,266
Electoral Area G		Reserve Account	58,211	68,063	62,238
Electoral Area H		Reserve Account	76,138	95,923	98,980
Other Services					
Landfill Closure		Reserve Account	2,594,390	2,788,554	3,162,036
Coombs-Hilliers Fire Department	Insurance Deductible	Reserve Account	10,680	15,640	21,093
Errington Fire Department	Insurance Deductible	Reserve Account	10,782	15,741	21,196
Nanoose Bay Fire Department	Insurance Deductible	Reserve Account	10,396	15,357	20,802
Dashwood Fire Department	Insurance Deductible	Reserve Account	10,342	15,303	20,747
Extension Fire Department	Insurance Deductible	Reserve Account	10,586	15,546	20,996
Bow Horn Bay Fire Department	Insurance Deductible	Reserve Account	10,342	15,302	20,747
Municipal Insurance Association	Insurance Deductible	Reserve Account	164,069	163,739	167,837
Errington Fire Department	Water Storage	Reserve Account	18,041	17,998	18,449
COVID-19 Safe Restart		Reserve Account	792,000	502,497	410,641
Info Services Capital	Operating	Reserve Account	281,161	360,347	369,367
Dashwood Fire Department		Reserve Account	15,522	9,376	16,696
French Creek Fire Department		Reserve Account	-	-	20,139
Oceanside Curling Club	Demolition	Reserve Account	103,193	-	-
Northern Community Recreation		Reserve Account	477,468	586,167	718,594
Regional Sustainability Initiative		Reserve Account	13,340	13,308	57
Local Government Climate Action Program		Reserve Account	-	-	145,384
EA Community Planning		Reserve Account	341,282	423,937	543,654
Convertus to Curbside		Reserve Account	-	-	700,000
San Pareil Boundary		Reserve Account	-	-	-
Administration	Pacific Blue Cross Renewal	Reserve Account	231,165	230,701	236,475
Vehicle Replacement	Administration- Vehicle Pool	Reserve Account	455,770	482,023	484,435
Vehicle Replacement	Bylaw Enforcement	Reserve Account	11,987	19,047	36,665
Vehicle Replacement	Utilities	Reserve Account	47,247	67,112	40,439
Vehicle Replacement	Building Inspection	Reserve Account	110,745	116,714	125,920
Vehicle Replacement	Emergency Planning	Reserve Account	27,858	27,802	28,498
Transit	Operating	Reserve Account	-	747,671	634,182
Reserve Account Balance Total			\$6,188,706	\$7,172,566	\$8,553,120
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL			\$102,172,894	\$118,951,627	\$123,569,378



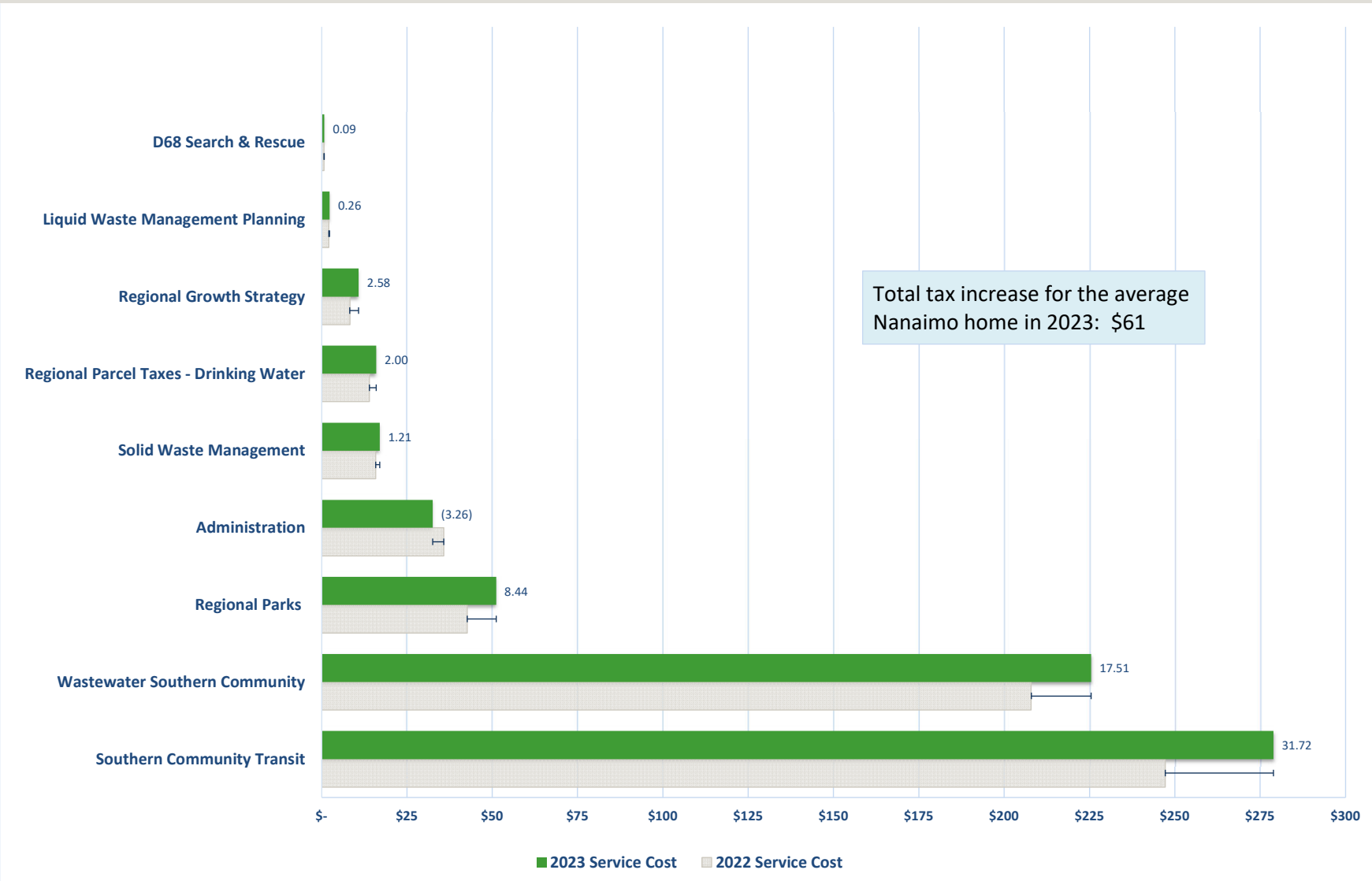
REGIONAL
DISTRICT
OF NANAIMO

City of Nanaimo

REGIONAL DISTRICT OF NANAIMO SERVICES

City of Nanaimo Home Tax Change

2023 Total Cost for the average City of Nanaimo home (\$774,771) = \$636



CITY OF NANAIMO

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	1,753,671	1,596,672	299,028
Community Grants	60,295	60,344	
Regional Growth Strategy	412,617	529,143	
Southern Community Transit	12,080,366	13,687,465	946,262
Solid Waste Management	758,253	832,164	52,934
Regional Parks	2,088,371	2,503,147	370,818
Wastewater Southern Community	10,162,923	11,052,915	624,870
Liquid Waste Management Planning	108,325	108,675	
Drinking Water/Watershed Protection	508,200	584,320	73,040
D68 Search & Rescue	43,679	43,355	
Regional District General Services Requisition	\$27,976,700	\$30,998,200	\$2,366,952

LOCAL SERVICE AREAS		
Duke Point Wastewater	338,795	372,675

CITY OF NANAIMO

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.002	0.002	
Regional Growth Strategy	0.012	0.014	
Southern Community Transit	0.359	0.360	0.025
Solid Waste Management	0.023	0.022	0.001
Regional Parks	0.062	0.066	0.010
Wastewater Southern Community Liquid Waste Management Planning	0.302 0.003	0.291 0.003	0.016
D68 Search & Rescue	0.001	0.001	
Regional District General Services Rate	0.816	0.801	0.060
General Services Cost per \$100,000	\$81.58	\$80.06	\$6.00
Change in General Services Cost per \$100,000	(\$12.04)	(\$1.52)	
Regional Parcel Taxes	\$14.00	\$16.00	\$2.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	
Local Service Area Rates			
Duke Point Wastewater	0.854	0.743	
Average Residential Value *	\$688,563	\$774,771	\$86,208
Property tax based on Average Residential Value	\$576	\$636	\$61

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

CITY OF NANAIMO - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	1,753,671	1,596,672	2,271,597	3,064,748	3,458,177	3,572,390
Community Grants	60,295	60,344	60,501	60,501	60,501	60,501
Regional Growth Strategy	412,617	529,143	605,465	626,657	648,589	671,291
Southern Community Transit	12,080,366	13,687,465	16,835,582	20,707,765	25,470,552	28,017,519
Solid Waste Management	758,253	832,164	956,990	1,148,405	1,320,665	1,584,799
Regional Parks	2,088,371	2,503,147	2,812,985	3,145,391	3,282,962	3,414,280
Wastewater Southern Community	10,162,923	11,052,915	12,047,677	13,131,968	14,313,845	15,602,091
Liquid Waste Management Planning	108,325	108,675	121,435	128,721	136,444	144,631
Drinking Water/Watershed Protection	508,200	584,320	586,240	588,160	590,080	592,000
D68 Search & Rescue	43,679	43,355	44,772	44,799	44,827	44,856
Regional District General Services Requisition	\$27,976,700	\$30,998,200	\$36,343,244	\$42,647,115	\$49,326,642	\$53,704,358

LOCAL SERVICE AREAS						
Duke Point Wastewater	338,795	372,675	406,216	442,775	482,625	526,061

CITY OF NANAIMO - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.012	0.014	0.016	0.016	0.016	0.017
Southern Community Transit	0.359	0.360	0.438	0.531	0.645	0.701
Solid Waste Management	0.023	0.022	0.025	0.029	0.033	0.040
Regional Parks	0.062	0.066	0.073	0.081	0.083	0.085
Wastewater Southern Community Liquid Waste Management Planning	0.302 0.003	0.291 0.003	0.313 0.003	0.337 0.003	0.363 0.003	0.390 0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.8158	0.8006	0.930	1.079	1.234	1.329
General Services Cost per \$100,000	\$81.58	\$80.06	\$92.96	\$107.86	\$123.35	\$132.85
Change in General Services Cost per \$100,000	(12.04)	(1.52)	\$12.90	\$14.90	\$15.50	\$9.50
Regional Parcel Taxes	\$14.00	16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	(18.00)	2.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Duke Point Wastewater	0.854	0.743	0.800	0.860	0.926	0.997
Average Residential Value*	\$688,563	\$774,771	\$774,771	\$774,771	\$774,771	\$774,771
Property tax based on Average Residential Value	\$576	\$636	\$736	\$852	\$972	\$1,045

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



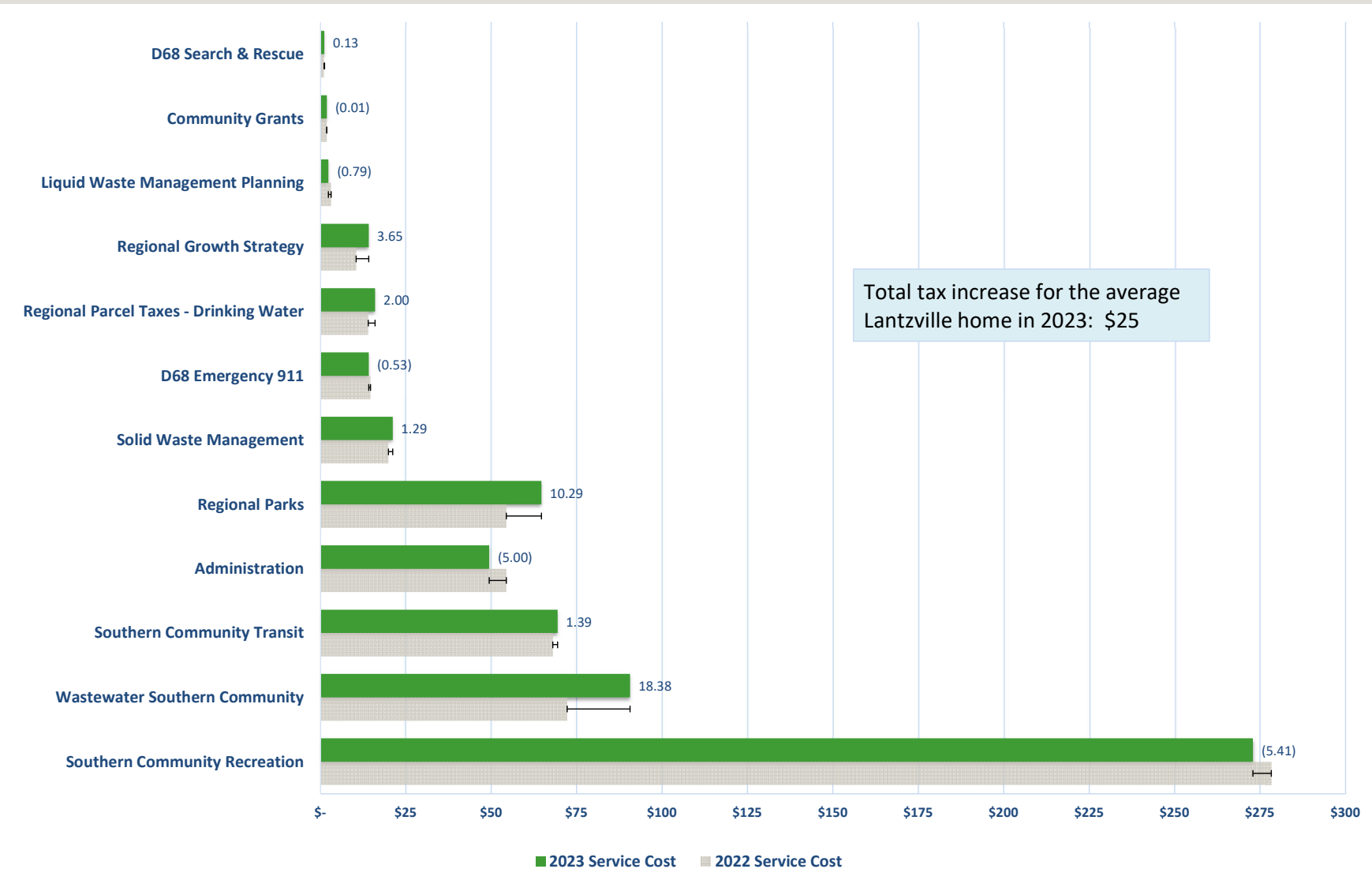
REGIONAL
DISTRICT
OF NANAIMO

District of Lantzville

REGIONAL DISTRICT OF NANAIMO SERVICES

District of Lantzville Home Tax Change

2023 Total Cost for the average District of Lantzville home (\$1,176,431) = \$618



DISTRICT OF LANTZVILLE

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	95,440	88,366	16,549
Community Grants	3,281	3,340	
Regional Growth Strategy	18,880	24,429	
Southern Community Transit	118,693	123,387	8,530
Solid Waste Management	34,678	38,396	2,443
Regional Parks	95,509	115,495	17,110
Southern Community Recreation	486,350	487,673	1,323
Wastewater Southern Community	125,519	161,487	9,130
Liquid Waste Management Planning	4,954	5,014	
Drinking Water/Watershed Protection	22,624	26,272	3,284
D68 Search & Rescue	1,669	1,657	
D68 Emergency 911	25,046	25,655	609
Regional District General Services Requisition	\$1,032,643	\$1,101,171	\$58,978

DISTRICT OF LANTZVILLE

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.002	0.002	
Regional Growth Strategy	0.010	0.012	
Southern Community Transit	0.065	0.059	0.004
Solid Waste Management	0.019	0.018	0.001
Regional Parks	0.052	0.055	0.008
Southern Community Recreation	0.266	0.232	(0.034)
Wastewater Southern Community	0.069	0.077	0.004
Liquid Waste Management Planning	0.003	0.002	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.014	0.012	(0.002)
Regional District General Services Rate	0.553	0.512	(0.011)
General Services Cost per \$100,000	\$55.28	\$51.16	(\$1.10)
Change in General Services Cost per \$100,000	(\$10.94)	(\$4.12)	
Regional Parcel Taxes*	\$14.00	\$16.00	\$2.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	
Average Residential Value *	\$1,046,409	\$1,176,431	\$130,022
Property tax based on Average Residential Value	\$592	\$618	\$25

* 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 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	95,440	88,366	125,719	169,615	191,389	197,710
Community Grants	3,281	3,340	3,348	3,348	3,348	3,348
Regional Growth Strategy	18,880	24,429	27,954	28,932	29,944	30,993
Southern Community Transit	118,693	123,387	151,767	186,673	229,608	252,568
Solid Waste Management	34,678	38,396	44,156	52,988	60,935	73,122
Regional Parks	95,509	115,495	129,792	145,128	151,476	157,535
Southern Community Recreation	486,350	487,673	505,739	520,866	536,427	552,436
Wastewater Southern Community	125,519	161,487	176,021	191,863	209,131	227,953
Liquid Waste Management Planning	4,954	5,014	5,603	5,939	6,296	6,673
Drinking Water/Watershed Protection	22,624	26,272	26,592	26,912	27,232	27,552
D68 Search & Rescue	1,669	1,657	1,711	1,712	1,713	1,714
D68 Emergency 911	25,046	25,655	28,907	31,016	31,947	32,905
Regional District General Services Requisition	\$1,032,643	\$1,101,171	\$1,227,309	\$1,364,992	\$1,479,446	\$1,564,509

DISTRICT OF LANTZVILLE - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.010	0.012	0.013	0.013	0.014	0.014
Southern Community Transit	0.065	0.059	0.071	0.087	0.105	0.114
Solid Waste Management	0.019	0.018	0.021	0.025	0.028	0.033
Regional Parks	0.052	0.055	0.061	0.067	0.069	0.071
Southern Community Recreation	0.266	0.232	0.238	0.241	0.246	0.250
Wastewater Southern Community	0.069	0.077	0.083	0.089	0.096	0.103
Liquid Waste Management Planning	0.003	0.002	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	0.014	0.012	0.014	0.014	0.015	0.015
Regional District General Services Rate	0.553	0.512	0.566	0.621	0.667	0.695
General Services Cost per \$100,000	\$55.28	\$51.16	\$56.56	\$62.06	\$66.65	\$69.45
Change in General Services Cost per \$100,000	(\$10.94)	(\$4.12)	\$5.40	\$5.50	\$4.60	\$2.80
Regional Parcel Taxes	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$1,046,409	\$1,176,431	\$1,176,431	\$1,176,431	\$1,176,431	\$1,176,431
Property tax based on Average Residential Value	\$592	\$618	\$681	\$746	\$800	\$833

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



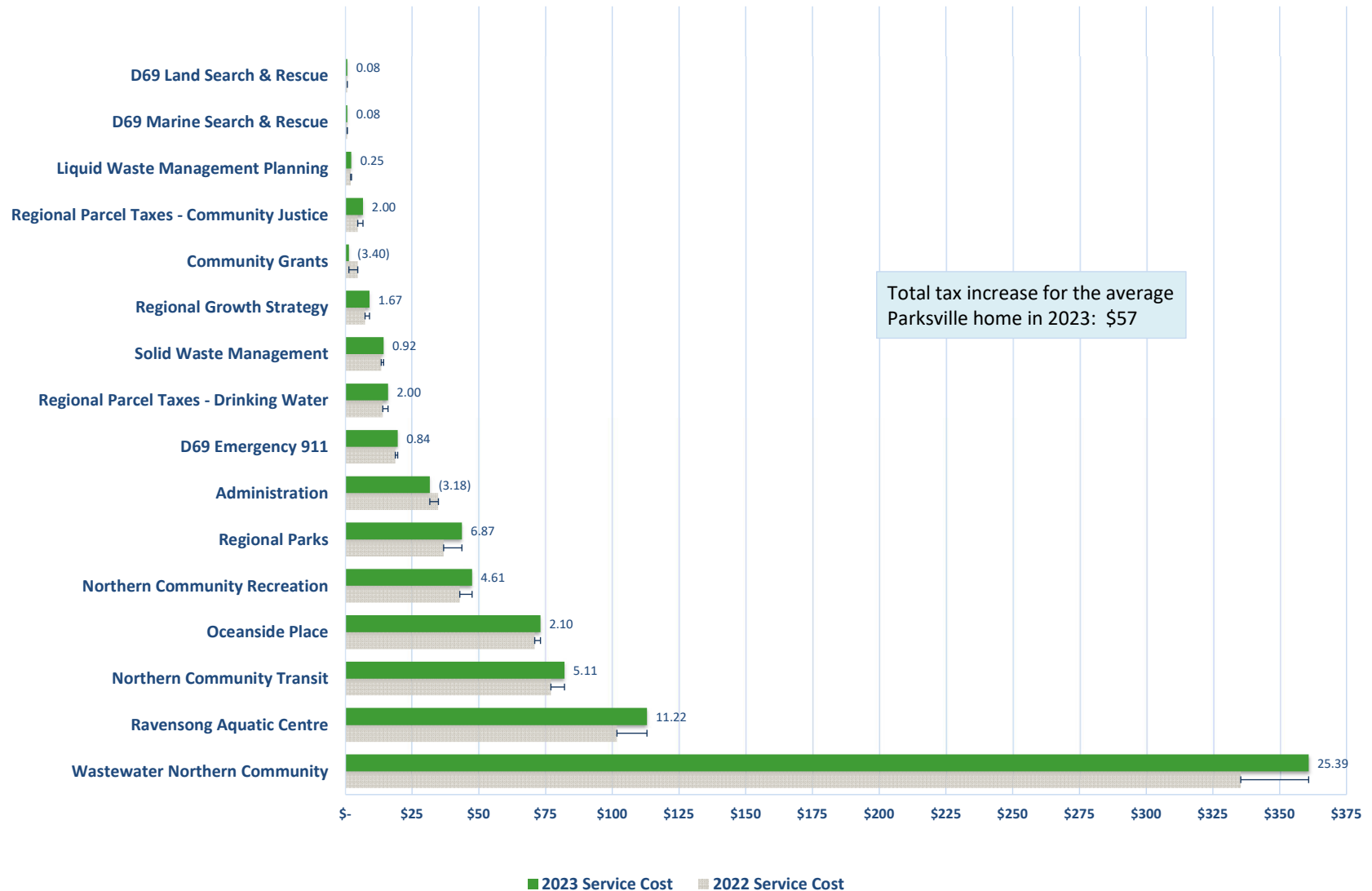
REGIONAL
DISTRICT
OF NANAIMO

City of Parksville

REGIONAL DISTRICT OF NANAIMO SERVICES

City of Parksville Home Tax Change

2023 Total Cost for the average City of Parksville home (\$753,356) = \$822



CITY OF PARKSVILLE

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	303,638	277,120	51,900
Community Grants	40,565	11,124	
D69 Community Justice	32,629	47,052	
Regional Growth Strategy	63,378	81,360	
Northern Community Transit	666,984	719,631	
Solid Waste Management	116,429	127,900	8,136
Regional Parks	320,667	384,723	56,992
Northern Community Recreation	371,630	415,866	
Oceanside Place	618,536	640,441	
Ravensong Aquatic Centre	886,973	985,665	40,663
Liquid Waste Management Planning	16,633	16,703	
Wastewater Northern Community	2,915,257	3,159,917	99,662
Drinking Water/Watershed Protection	98,588	113,536	14,192
D69 Marine Search & Rescue	5,310	5,437	
D69 Land Search & Rescue	4,682	8,224	
D69 Emergency 911	165,825	174,276	8,451
Regional District General Services Requisition	\$6,627,724	\$7,168,975	\$279,996

CITY OF PARKSVILLE

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.007	0.002	
Regional Growth Strategy	0.011	0.012	
Northern Community Transit	0.115	0.109	
Solid Waste Management	0.020	0.019	0.001
Regional Parks	0.055	0.058	0.009
Northern Community Recreation	0.064	0.063	
Oceanside Place	0.106	0.097	
Ravensong Aquatic Centre	0.152	0.150	0.006
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.501	0.479	0.015
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.028	0.026	(0.002)
Regional District General Services Rate	1.116	1.062	0.037
General Services Cost per \$100,000	\$111.60	\$106.17	\$3.70
Change in General Services Cost per \$100,000	(\$16.93)	(\$5.43)	
Regional Parcel Taxes	\$18.63	\$22.63	\$4.00
Change in Regional Parcel Taxes	(\$20.07)	\$4.00	
Average Residential Value *	\$669,603	\$753,356	\$83,753
Property tax based on Average Residential Value	\$766	\$822	\$57

* 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 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	303,638	277,120	394,260	531,920	600,203	620,026
Community Grants	40,565	11,124	12,751	12,751	12,751	12,751
D69 Community Justice	32,629	47,052	47,123	47,135	47,148	47,156
Regional Growth Strategy	63,378	81,360	93,095	96,353	99,726	103,216
Northern Community Transit	666,984	719,631	885,145	1,088,729	1,284,700	1,477,405
Solid Waste Management	116,429	127,900	147,086	176,505	202,981	243,577
Regional Parks	320,667	384,723	432,345	483,435	504,579	524,761
Northern Community Recreation	371,630	415,866	499,921	481,175	493,356	505,863
Oceanside Place	618,536	640,441	659,654	679,444	699,827	720,822
Ravensong Aquatic Centre	886,973	985,665	1,182,798	1,324,734	1,470,454	1,655,855
Liquid Waste Management Planning	16,633	16,703	18,664	19,784	20,971	22,229
Wastewater Northern Community	2,915,257	3,159,917	3,444,599	3,754,613	4,092,528	4,460,856
Drinking Water/Watershed Protection	98,588	113,536	113,856	114,176	114,496	114,816
D69 Marine Search & Rescue	5,310	5,437	5,440	5,443	5,445	5,448
D69 Land Search & Rescue	4,682	8,224	8,227	8,230	8,233	8,236
D69 Emergency 911	165,825	174,276	177,983	184,486	188,954	194,623
Regional District General Services Requisition	\$6,627,724	\$7,168,975	\$8,122,947	\$9,008,913	\$9,846,352	\$10,717,640

CITY OF PARKSVILLE - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.007	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.011	0.012	0.014	0.014	0.015	0.015
Northern Community Economic Development	0.000	0.000	0.000	0.000	0.000	0.000
Northern Community Transit	0.115	0.109	0.133	0.161	0.188	0.213
Solid Waste Management	0.020	0.019	0.022	0.026	0.030	0.035
Regional Parks	0.055	0.058	0.065	0.071	0.074	0.076
Northern Community Recreation	0.064	0.063	0.075	0.071	0.072	0.073
Oceanside Place	0.106	0.097	0.099	0.100	0.102	0.104
Ravensong Aquatic Centre	0.152	0.150	0.177	0.196	0.215	0.239
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
Wastewater Northern Community	0.501	0.479	0.516	0.555	0.597	0.643
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	0.028	0.026	0.027	0.027	0.028	0.028
Regional District General Services Rate	1.116	1.062	1.194	1.307	1.416	1.522
General Services Cost per \$100,000	\$111.60	\$106.17	\$119.39	\$130.69	\$141.59	\$152.18
Change in General Services Cost per \$100,000	(\$16.93)	(\$5.43)	\$13.22	\$11.30	\$10.90	\$10.60
Regional Parcel Taxes	\$18.63	\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Change in Regional Parcel Taxes	(\$20.07)	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$669,603	\$753,356	\$753,356	\$753,356	\$753,356	\$753,356
Property tax based on Average Residential Value	\$766	\$822	\$922	\$1,007	\$1,089	\$1,169

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



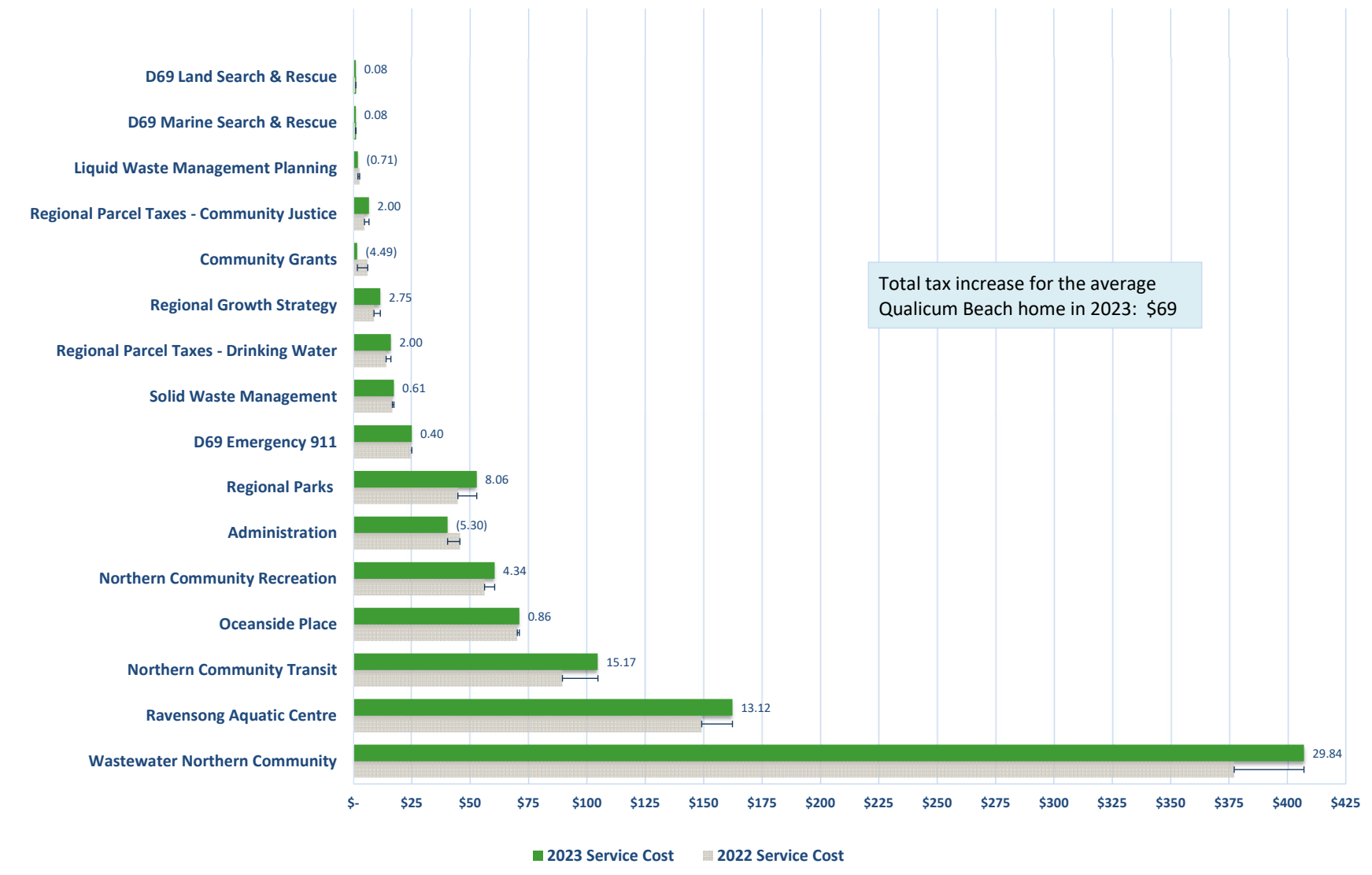
REGIONAL
DISTRICT
OF NANAIMO

Town of Qualicum Beach

REGIONAL DISTRICT OF NANAIMO SERVICES

Town of Qualicum Beach Home Tax Change

2023 Total Cost for the average Town of Qualicum Beach home (\$960,113) = \$981



TOWN OF QUALICUM BEACH

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	240,254	211,721	39,651
Community Grants	32,097	8,498	
D69 Community Justice	22,760	32,638	
Regional Growth Strategy	46,853	58,980	
Northern Community Transit	470,990	546,760	
Solid Waste Management	86,051	92,702	5,897
Regional Parks	237,002	278,845	41,308
Northern Community Recreation	294,054	317,724	
Oceanside Place	366,345	372,658	
Ravensong Aquatic Centre	781,115	852,992	35,190
Liquid Waste Management Planning	12,293	12,106	
Wastewater Northern Community	1,978,316	2,136,714	67,391
Drinking Water/Watershed Protection	68,768	78,752	9,844
D69 Marine Search & Rescue	4,202	4,154	
D69 Land Search & Rescue	3,193	5,608	
D69 Emergency 911	131,209	133,147	1,938
Regional District General Services Requisition	\$4,775,502	\$5,143,999	\$201,219

TOWN OF QUALICUM BEACH

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.007	0.002	
Regional Growth Strategy	0.010	0.012	
Northern Community Transit	0.102	0.109	
Solid Waste Management	0.019	0.018	0.001
Regional Parks	0.051	0.055	0.008
Northern Community Recreation	0.064	0.063	
Oceanside Place	0.080	0.074	
Ravensong Aquatic Centre	0.170	0.169	0.007
Liquid Waste Management Planning	0.003	0.002	
Wastewater Northern Community	0.430	0.424	0.013
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.028	0.026	(0.002)
Regional District General Services Rate	\$1.018	\$0.998	\$0.04
General Services Cost per \$100,000	\$101.80	\$99.77	\$3.50
Change in General Services Cost per \$100,000	(\$17.05)	(\$2.03)	
Regional Parcel Taxes	\$18.63	\$22.63	\$4.00
Change in Regional Parcel Taxes	(\$20.07)	\$4.00	
Average Residential Value *	\$877,310	\$960,113	\$82,803
Property tax based on Average Residential Value	\$912	\$981	\$69

* 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 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	240,254	211,721	301,216	406,389	458,558	473,703
Community Grants	32,097	8,498	9,742	9,742	9,742	9,742
D69 Community Justice	22,760	32,638	32,727	32,776	32,825	32,871
Regional Growth Strategy	46,853	58,980	67,487	69,850	72,294	74,824
Northern Community Transit	470,990	546,760	672,515	827,192	976,087	1,122,499
Solid Waste Management	86,051	92,702	106,607	127,930	147,120	176,544
Regional Parks	237,002	278,845	313,362	350,390	365,715	380,343
Northern Community Recreation	294,054	317,724	381,942	367,620	376,927	386,481
Oceanside Place	366,345	372,658	383,838	395,353	407,213	419,430
Ravensong Aquatic Centre	781,115	852,992	1,023,590	1,146,420	1,272,527	1,432,972
Liquid Waste Management Planning	12,293	12,106	13,528	14,339	15,200	16,112
Wastewater Northern Community	1,978,316	2,136,714	2,329,019	2,538,630	2,767,107	3,016,147
Drinking Water/Watershed Protection	68,768	78,752	79,072	79,392	79,712	80,032
D69 Marine Search & Rescue	4,202	4,154	4,156	4,158	4,160	4,162
D69 Land Search & Rescue	3,193	5,608	5,610	5,612	5,614	5,616
D69 Emergency 911	131,209	133,147	135,980	140,948	144,362	148,693
Regional District General Services Requisition	\$4,775,502	\$5,143,999	\$5,860,391	\$6,516,741	\$7,135,163	\$7,780,171

TOWN OF QUALICUM BEACH - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.007	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.010	0.012	0.013	0.014	0.014	0.014
Northern Community Economic Development	0.000	0.000	0.000	0.000	0.000	0.000
Northern Community Transit	0.102	0.109	0.132	0.160	0.186	0.212
Solid Waste Management	0.019	0.018	0.021	0.025	0.028	0.033
Regional Parks	0.051	0.055	0.061	0.068	0.070	0.072
Northern Community Recreation	0.064	0.063	0.075	0.071	0.072	0.073
Oceanside Place	0.080	0.074	0.075	0.077	0.078	0.079
Ravensong Aquatic Centre	0.170	0.169	0.201	0.222	0.243	0.270
Liquid Waste Management Planning	0.003	0.002	0.003	0.003	0.003	0.003
Wastewater Northern Community	0.430	0.424	0.456	0.491	0.529	0.569
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	0.028	0.026	0.027	0.027	0.028	0.028
Regional District General Services Rate	1.018	0.998	1.127	1.241	1.343	1.446
General Services Cost per \$100,000	\$101.80	\$99.77	\$112.69	\$124.09	\$134.29	\$144.58
Change in General Services Cost per \$100,000	(\$17.05)	(\$2.03)	\$12.92	\$11.40	\$10.20	\$10.30
Regional Parcel Taxes	\$18.63	\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Change in Regional Parcel Taxes	(\$20.07)	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$877,310	\$960,113	\$960,113	\$960,113	\$960,113	\$960,113
Property tax based on Average Residential Value	\$912	\$981	\$1,105	\$1,214	\$1,312	\$1,411

*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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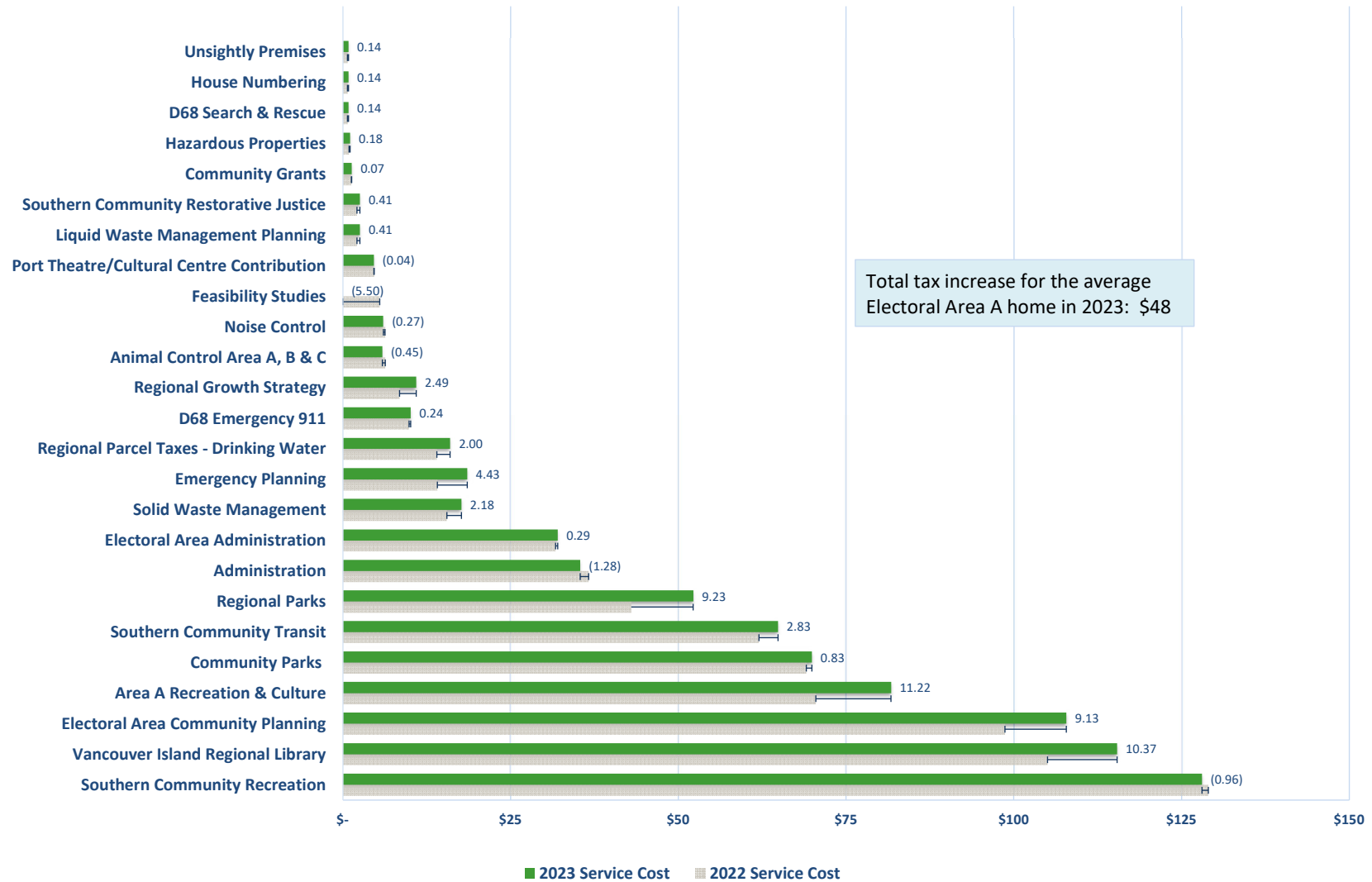
Electoral Area A

Cedar, South Wellington, Yellowpoint, Cassidy

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area A Home Tax Change

2023 Total Cost for the average Electoral Area A home (\$842,302) = \$787



ELECTORAL AREA A

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	134,530	132,786	24,868
Community Grants	4,626	5,019	
Electoral Areas Administration	116,398	121,425	
Southern Community Restorative Justice	8,386	8,435	
Electoral Area Community Planning	361,421	404,618	9,465
Regional Growth Strategy	31,256	41,666	
House Numbering	2,622	2,554	
Hazardous Properties	3,472	4,124	
Unightly Premises	3,296	3,355	
Southern Community Transit	226,982	244,576	16,908
Solid Waste Management	57,436	65,515	4,168
Animal Control Area A, B & C	22,932	23,601	
Regional Parks	158,188	197,069	29,195
Community Parks	252,663	262,770	
Southern Community Recreation	471,627	478,941	7,314
Electoral Area A Recreation	257,123	306,009	
Port Theatre/Cultural Centre Contribution	17,028	17,304	
Liquid Waste Management Planning	8,205	8,556	
Drinking Water/Watershed Protection	40,432	46,256	5,782
D68 Search & Rescue	3,272	3,248	
D68 Emergency 911	35,304	38,551	3,247
Emergency Planning	52,114	67,917	
Noise Control	23,061	22,614	
Feasibility Studies	20,000	0	
Regional District General Services Requisition	\$2,312,374	\$2,506,909	\$100,947
Vancouver Island Regional Library	383,308	432,165	48,857
Total Requisition	\$2,695,682	\$2,939,074	\$149,804

LOCAL SERVICE AREAS		
Cassidy Waterloo Fire	241,162	258,043
Cedar Estates Stormwater	4,267	4,395

ELECTORAL AREA A

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.002	0.002	
Electoral Area Administration	0.045	0.038	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.140	0.128	0.003
Regional Growth Strategy	0.012	0.013	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.088	0.077	0.005
Solid Waste Management	0.022	0.021	0.001
Animal Control Area A, B & C	0.009	0.007	
Noise Control	0.009	0.007	
Regional Parks	0.061	0.062	0.009
Community Parks	0.098	0.083	
Southern Community Recreation	0.183	0.152	(0.031)
Area A Recreation & Culture	0.100	0.097	
Port Theatre/Cultural Centre Contribution	0.007	0.005	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.014	0.012	(0.002)
Emergency Planning	0.020	0.022	
Feasibility Studies	0.008	0.000	
Regional District General Services Rate	0.879	0.779	(0.007)
Vancouver Island Regional Library	0.149	0.137	(0.012)
General Services Tax Rate	1.028	0.916	(0.019)
General Services Cost per \$100,000	\$102.84	\$91.55	(\$1.90)
Change in General Services Cost per \$100,000	(\$13.25)	(\$11.29)	
Regional Parcel Taxes	\$14.00	\$16.00	\$2.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	
Local Service Area Rates			
Cassidy Waterloo Fire	0.695	0.603	
Cedar Estates Stormwater	0.123	0.101	
Average Residential Value *	\$704,866	\$842,302	\$137,436
Property tax based on Average Residential Value	\$739	\$787	\$48

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

ELECTORAL AREA A - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	134,530	132,786	188,916	254,878	287,597	297,095
Community Grants	4,626	5,019	5,032	5,032	5,032	5,032
Electoral Areas Administration	116,398	121,425	135,977	159,458	172,788	177,368
Southern Community Restorative Justice	8,386	8,435	8,439	8,444	8,449	8,454
Electoral Area Community Planning	361,421	404,618	482,110	520,679	541,507	563,169
Regional Growth Strategy	31,256	41,666	47,675	49,344	51,071	52,859
House Numbering	2,622	2,554	2,638	2,724	2,812	2,904
Hazardous Properties	3,472	4,124	4,487	4,644	4,807	4,975
Unightly Premises	3,296	3,355	3,673	3,802	3,935	4,073
Southern Community Transit	226,982	244,576	300,828	370,019	455,123	500,634
Solid Waste Management	57,436	65,515	75,343	90,412	103,974	124,769
Animal Control Area A, B & C	22,932	23,601	25,186	26,144	26,928	27,736
Regional Parks	158,188	197,069	221,463	247,632	258,462	268,801
Community Parks	252,663	262,770	314,145	322,436	330,958	339,715
Southern Community Recreation	471,627	478,941	498,153	513,089	528,492	544,375
Electoral Area A Recreation	257,123	306,009	352,956	399,565	407,795	416,243
Port Theatre/Cultural Centre Contribution	17,028	17,304	17,826	18,360	18,911	19,478
Liquid Waste Management Planning	8,205	8,556	9,560	10,134	10,742	11,387
Drinking Water/Watershed Protection	40,432	46,256	46,368	46,480	46,592	46,704
D68 Search & Rescue	3,272	3,248	3,354	3,356	3,358	3,360
D68 Emergency 911	35,304	38,551	43,439	46,608	48,006	49,446
Emergency Planning	52,114	67,917	75,509	89,741	92,433	95,206
Noise Control	23,061	22,614	24,899	25,897	26,933	28,011
Feasibility Studies	20,000	0	0	-	-	-
Regional District General Services Requisition	\$2,312,374	\$2,506,909	\$2,887,976	\$3,218,878	\$3,436,705	\$3,591,794
Less: Solid Waste collection program adjustment						
	\$2,312,374	\$2,506,909	\$2,887,976	\$3,218,878	\$3,436,705	\$3,591,794
Vancouver Island Regional Library	383,308	432,165	445,129	458,483	472,238	486,406
Total Requisition	\$2,695,682	\$2,939,074	\$3,333,105	\$3,677,361	\$3,908,943	\$4,078,200
LOCAL SERVICE AREAS						
Cassidy Waterloo Fire	241,162	258,043	276,106	292,672	316,086	410,912
Cedar Estates Stormwater	4,267	4,395	4,527	4,663	4,803	4,947

ELECTORAL AREA A - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.140	0.128	0.151	0.161	0.165	0.169
Regional Growth Strategy	0.012	0.013	0.015	0.015	0.016	0.016
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.001	0.001	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Transit	0.088	0.077	0.094	0.114	0.139	0.151
Solid Waste Management	0.022	0.021	0.024	0.028	0.032	0.038
Animal Control Area A, B & C	0.009	0.007	0.008	0.008	0.008	0.008
Noise Control	0.009	0.007	0.008	0.008	0.008	0.008
Regional Parks	0.061	0.062	0.069	0.076	0.079	0.081
Community Parks	0.098	0.083	0.098	0.099	0.101	0.102
Southern Community Recreation	0.183	0.152	0.156	0.158	0.161	0.164
Area A Recreation & Culture	0.100	0.097	0.110	0.123	0.124	0.125
Port Theatre/Cultural Centre Contribution	0.007	0.005	0.006	0.006	0.006	0.006
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	0.014	0.012	0.014	0.014	0.015	0.015
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
Feasibility Studies	0.008	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.879	0.779	0.889	0.978	1.035	1.066
Vancouver Island Regional Library	0.149	0.137	0.139	0.141	0.144	0.146
General Services Tax Rate	1.028	0.916	1.028	1.119	1.179	1.212
General Services Cost per \$100,000	\$102.84	\$91.55	\$102.83	\$111.86	\$117.90	\$121.23
Change in General Services Cost per \$100,000	(\$13.25)	(\$11.29)	\$11.28	\$9.03	\$6.04	\$3.33
Regional Parcel Taxes	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00

Local Service Area Rates						
Cassidy Waterloo Fire	0.695	0.603	0.637	0.667	0.711	0.913
Cedar Estates Stormwater	0.123	0.101	0.103	0.105	0.107	0.109

Average Residential Value*	\$704,866	\$842,302	\$842,302	\$842,302	\$842,302	\$842,302
Property tax based on Average Residential Value	\$739	\$787	\$882	\$958	\$1,009	\$1,037

*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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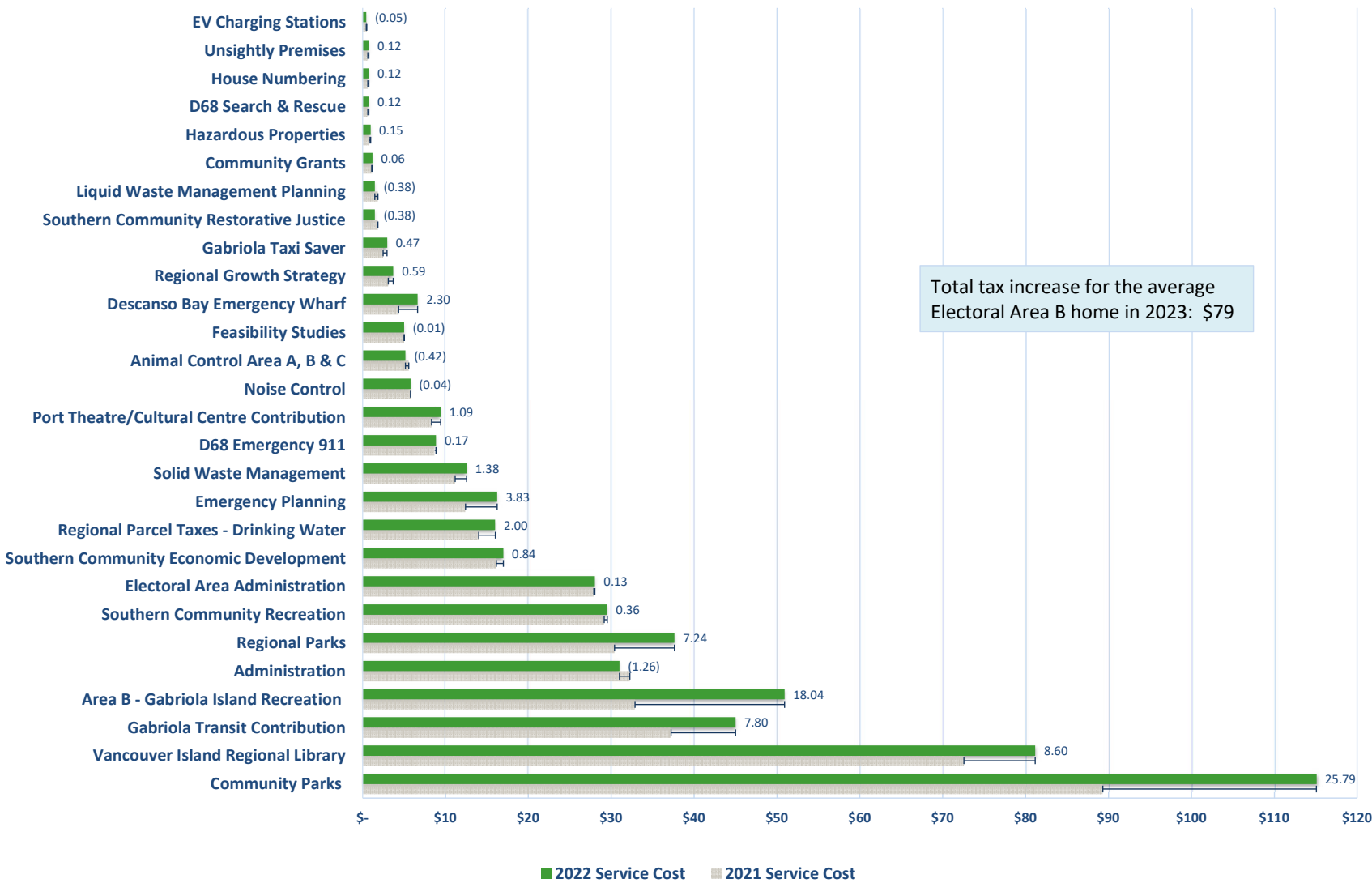
Electoral Area B

Gabriola, DeCourcy, Mudge Islands

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area B Home Tax Change

2023 Total Cost for the average Electoral Area B home (\$737,731) = \$535



ELECTORAL AREA B

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	129,004	123,803	23,186
Community Grants	4,435	4,679	
Electoral Areas Administration	111,617	113,210	
Southern Community Restorative Justice	7,304	7,146	
Regional Growth Strategy	11,830	15,633	
House Numbering	2,514	2,381	
Southern Community Economic Development	65,000	68,900	
Hazardous Properties	3,330	3,845	
Unsightly Premises	3,160	3,128	
Gabriola Emergency Wharf	17,490	27,973	
Gabriola Transit Contribution	149,211	179,721	
Gabriola Taxi Saver	8,705	10,003	
Solid Waste Management	44,188	49,997	3,180
Animal Control Area A, B & C	21,991	22,006	
Regional Parks	121,703	150,390	22,279
Community Parks	355,350	458,342	90,000
Southern Community Recreation	115,864	118,285	2,421
Gabriola Island Recreation	119,755	188,342	50,000
Port Theatre/Cultural Centre Contribution	33,205	37,570	
Liquid Waste Management Planning	6,313	6,529	
Drinking Water/Watershed Protection	53,326	61,040	7,630
D68 Search & Rescue	1,968	1,954	
D68 Emergency 911	33,854	35,943	2,089
Emergency Planning	49,974	63,322	
EV Charging Stations	1,983	1,622	
Noise Control	21,368	21,287	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,514,442	\$1,797,051	\$200,785
Vancouver Island Regional Library	288,553	322,556	34,003
Total Requisition	\$1,802,995	\$2,119,607	\$234,788

ELECTORAL AREA B

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.002	0.002	
Electoral Area Administration	0.045	0.038	
Southern Community Restorative Justice	0.003	0.002	
Regional Growth Strategy	0.005	0.005	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.026	0.023	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Descanso Bay Emergency Wharf	0.007	0.009	
Gabriola Transit Contribution	0.060	0.061	
Gabriola Taxi Saver	0.004	0.004	
Solid Waste Management	0.018	0.017	0.001
Animal Control Area A, B & C	0.009	0.007	
Noise Control	0.009	0.008	
Regional Parks	0.049	0.051	0.008
Community Parks	0.144	0.156	0.031
Southern Community Recreation	0.047	0.040	(0.007)
Area B - Gabriola Island Recreation	0.053	0.069	0.018
Port Theatre/Cultural Centre Contribution	0.013	0.013	
Liquid Waste Management Planning	0.003	0.002	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.014	0.012	(0.002)
Emergency Planning	0.020	0.022	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.008	0.007	
Regional District General Services Rate	0.597	0.594	0.057
Vancouver Island Regional Library	0.117	0.110	(0.007)
General Services Tax Rate	0.714	0.704	0.050
General Services Cost per \$100,000	\$71.38	\$70.39	\$5.00
Change in General Services Cost per \$100,000	(\$14.78)	(\$0.99)	
Regional Parcel Taxes	\$14.00	\$16.00	\$2.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	
Average Residential Value *	\$620,109	\$737,731	\$117,622
Property tax based on Average Residential Value	\$457	\$535	\$79

* 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 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	129,004	123,803	176,136	237,635	268,141	276,997
Community Grants	4,435	4,679	4,691	4,691	4,691	4,691
Electoral Areas Administration	111,617	113,210	126,779	148,671	161,099	165,369
Southern Community Restorative Justice	7,304	7,146	7,151	7,155	7,160	7,165
Regional Growth Strategy	11,830	15,633	17,888	18,513	19,162	19,832
House Numbering	2,514	2,381	2,459	2,540	2,622	2,707
Southern Community Economic Development	65,000	68,900	68,900	68,900	68,900	68,900
Hazardous Properties	3,330	3,845	4,184	4,330	4,482	4,639
Unightly Premises	3,160	3,128	3,425	3,545	3,669	3,797
Gabriola Emergency Wharf	17,490	27,973	28,702	29,451	30,219	31,009
Gabriola Transit Contribution	149,211	179,721	183,344	187,042	190,813	194,661
Gabriola Taxi Saver	8,705	10,003	10,168	10,173	10,178	10,182
Solid Waste Management	44,188	49,997	57,496	68,996	79,346	95,215
Animal Control Area A, B & C	21,991	22,006	23,483	24,375	25,106	25,859
Regional Parks	121,703	150,390	169,005	188,976	197,241	205,131
Community Parks	355,350	458,342	402,699	414,780	427,224	440,040
Southern Community Recreation	115,864	118,285	123,179	126,877	130,693	134,633
Gabriola Island Recreation	119,755	188,342	139,742	140,798	141,880	142,992
Port Theatre/Cultural Centre Contribution	33,205	37,570	38,690	39,850	41,046	42,277
Liquid Waste Management Planning	6,313	6,529	7,296	7,734	8,198	8,689
Wastewater Northern Community Drinking Water/Watershed Protection	53,326	61,040	61,152	61,264	61,376	61,488
D68 Search & Rescue	1,968	1,954	2,018	2,019	2,020	2,021
D68 Emergency 911	33,854	35,943	40,500	43,455	44,759	46,101
Emergency Planning	49,974	63,322	70,401	83,670	86,180	88,766
EV Charging Stations	1,983	1,622	4,442	4,535	4,631	4,730
Noise Control	21,368	21,287	23,973	25,413	26,938	28,287
Feasibility Studies	20,000	20,000	11,400	-	-	-
Regional District General Services Requisition	\$1,514,442	\$1,797,051	\$1,809,303	\$1,955,388	\$2,047,774	\$2,116,178
Less: Solid Waste collection program adjustment						
Regional District General Services Requisition	\$1,514,442	\$1,797,051	\$1,809,303	\$1,955,388	\$2,047,774	\$2,116,178
Vancouver Island Regional Library	288,553	322,556	332,233	342,200	352,466	363,040
Total Requisition	\$1,802,995	\$2,119,607	\$2,141,536	\$2,297,588	\$2,400,240	\$2,479,218

ELECTORAL AREA B - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Southern Community Restorative Justice	0.003	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.005	0.005	0.006	0.006	0.006	0.006
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Economic Development	0.026	0.023	0.023	0.023	0.023	0.022
Hazardous Properties	0.001	0.001	0.001	0.001	0.002	0.002
Unsightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Descanso Bay Emergency Wharf	0.007	0.009	0.010	0.010	0.010	0.010
Gabriola Transit Contribution	0.060	0.061	0.061	0.062	0.062	0.063
Gabriola Taxi Saver	0.004	0.004	0.004	0.004	0.004	0.004
Solid Waste Management	0.018	0.017	0.019	0.023	0.026	0.031
Animal Control Area A, B & C	0.009	0.007	0.008	0.008	0.008	0.008
Noise Control	0.009	0.008	0.009	0.009	0.010	0.010
Regional Parks	0.049	0.051	0.057	0.063	0.064	0.066
Community Parks	0.144	0.156	0.135	0.137	0.140	0.142
Southern Community Recreation	0.047	0.040	0.041	0.042	0.043	0.043
Area B - Gabriola Island Recreation	0.053	0.069	0.051	0.050	0.050	0.050
Port Theatre/Cultural Centre Contribution	0.013	0.013	0.013	0.013	0.013	0.014
Liquid Waste Management Planning	0.003	0.002	0.002	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.014	0.012	0.014	0.014	0.015	0.015
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
EV Charging Stations	0.001	0.001	0.001	0.002	0.002	0.002
Feasibility Studies	0.008	0.007	0.004	0.000	0.000	0.000
Regional District General Services Rate	0.597	0.594	0.590	0.633	0.656	0.668
Vancouver Island Regional Library	0.117	0.110	0.111	0.113	0.115	0.117
General Services Tax Rate	0.714	0.704	0.701	0.746	0.771	0.785
General Services Cost per \$100,000	\$71.38	\$70.39	\$70.14	\$74.63	\$77.10	\$78.45
Change in General Services Cost per \$100,000	(\$14.78)	(\$0.99)	(\$0.24)	\$4.48	\$2.47	\$1.36
Regional Parcel Taxes	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$620,109	\$737,731	\$737,731	\$737,731	\$737,731	\$737,731
Property tax based on Average Residential Value	\$457	\$535	\$533	\$567	\$585	\$595

*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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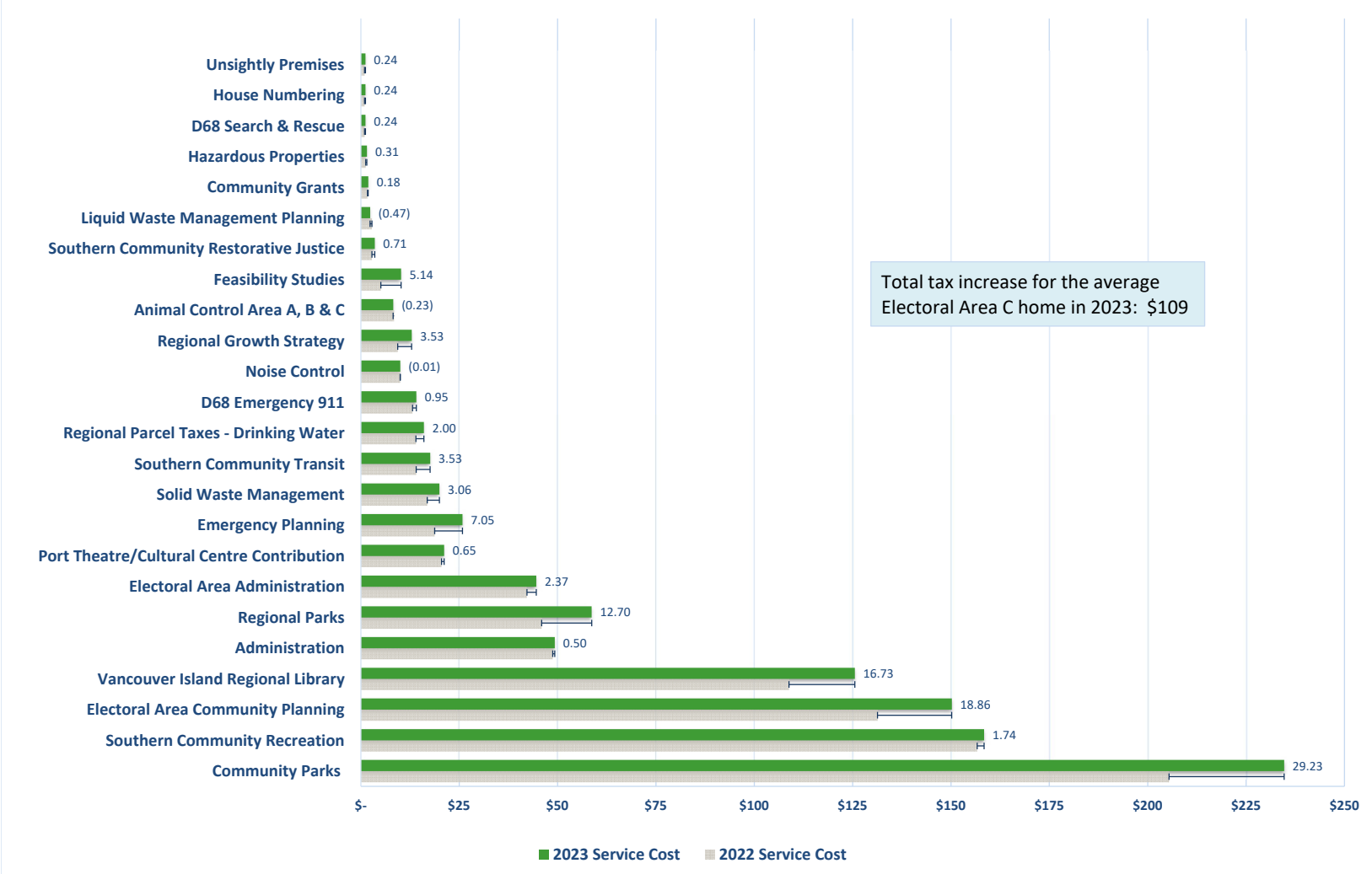
Electoral Area C

Extension, Nanaimo Lakes, East Wellington, Pleasant Valley

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area C Home Tax Change

2023 Total Cost for the average Electoral Area C home (\$1,173,330) = \$990



ELECTORAL AREA C

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	97,144	97,181	18,200
Community Grants	3,340	3,673	
Electoral Areas Administration	84,051	88,866	
Southern Community Restorative Justice	5,730	5,839	
Electoral Area Community Planning	260,983	296,124	6,927
Regional Growth Strategy	18,022	24,442	
House Numbering	1,893	1,869	
Hazardous Properties	2,507	3,018	
Unsightly Premises	2,380	2,455	
Southern Community Transit	11,485	15,457	1,069
Solid Waste Management	33,094	38,401	2,443
Animal Control Area A, B & C	16,560	17,274	
Regional Parks	91,146	115,512	17,112
Community Parks - Extension and Wellington combined	194,694	221,517	
Southern Community Recreation	311,719	313,085	1,366
Port Theatre/Cultural Centre Contribution	21,420	21,767	
Liquid Waste Management Planning	4,728	5,015	
Drinking Water/Watershed Protection	20,538	23,520	2,940
D68 Search & Rescue	1,463	1,451	
D68 Emergency 911	25,493	28,213	2,720
Emergency Planning	37,632	49,706	
Noise Control	19,863	19,685	
Feasibility Studies	10,000	20,000	
Regional District General Services Requisition	\$1,275,885	\$1,414,070	\$52,777
Vancouver Island Regional Library	215,970	247,078	31,108
Total Requisition	\$1,491,855	\$1,661,148	\$83,885

LOCAL SERVICE AREAS		
Cassidy Waterloo Fire	241,162	258,043
Wellington Fire/Streetlighting	128,783	117,658
Extension Fire	230,989	250,183
Nanaimo River Fire	17,262	3,980

ELECTORAL AREA C

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.002	0.002	
Electoral Area Administration	0.045	0.038	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.140	0.128	0.003
Regional Growth Strategy	0.010	0.011	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.015	0.015	0.001
Solid Waste Management	0.018	0.017	0.001
Animal Control Area A, B & C	0.009	0.007	
Noise Control	0.011	0.009	
Regional Parks	0.049	0.050	0.007
Community Parks	0.219	0.200	
Southern Community Recreation	0.167	0.135	(0.032)
Port Theatre/Cultural Centre Contribution	0.022	0.018	
Liquid Waste Management Planning	0.003	0.002	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.014	0.012	(0.002)
Emergency Planning	0.020	0.022	
Feasibility Studies	0.005	0.009	
Regional District General Services Rate	0.808	0.723	(0.014)
Vancouver Island Regional Library	0.116	0.107	(0.009)
General Services Tax Rate	0.924	0.830	(0.023)
General Services Cost per \$100,000	\$92.40	\$83.01	(\$2.30)
Change in General Services Cost per \$100,000	(\$2.59)	(\$9.39)	
Regional Parcel Taxes	\$14.00	\$16.00	\$2.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	
Local Service Area Rates			
Cassidy Waterloo Fire	0.695	0.603	
Wellington Fire/Streetlighting	0.744	0.519	
Extension Fire	0.687	0.602	
Nanaimo River Fire	0.268	0.050	
Average Residential Value *	\$938,065	\$1,173,330	\$235,265
Property tax based on Average Residential Value	\$881	\$990	\$109

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

ELECTORAL AREA C - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	97,144	97,181	138,260	186,535	210,480	217,432
Community Grants	3,340	3,673	3,682	3,682	3,682	3,682
Electoral Areas Administration	84,051	88,866	99,516	116,701	126,457	129,809
Southern Community Restorative Justice	5,730	5,839	5,843	5,847	5,850	5,854
Electoral Area Community Planning	260,983	296,124	352,837	381,064	396,307	412,161
Regional Growth Strategy	18,022	24,442	27,968	28,947	29,960	31,009
House Numbering	1,893	1,869	1,930	1,993	2,058	2,125
Hazardous Properties	2,507	3,018	3,284	3,399	3,518	3,641
Unightly Premises	2,380	2,455	2,688	2,783	2,880	2,981
Southern Community Transit	11,485	15,457	19,012	23,385	28,763	31,639
Solid Waste Management	33,094	38,401	44,162	52,995	60,945	73,133
Animal Control Area A, B & C	16,560	17,274	18,433	19,133	19,708	20,299
Regional Parks	91,146	115,512	129,811	145,150	151,499	157,559
Community Parks - Extension + Wellington combined	194,694	221,517	244,865	253,939	262,268	269,725
Southern Community Recreation	311,719	313,085	324,810	334,529	344,530	354,821
Port Theatre/Cultural Centre Contribution	21,420	21,767	22,423	23,095	23,788	24,501
Liquid Waste Management Planning	4,728	5,015	5,604	5,940	6,296	6,674
Drinking Water/Watershed Protection	20,538	23,520	23,632	23,744	23,856	23,968
D68 Search & Rescue	1,463	1,451	1,499	1,500	1,501	1,503
D68 Emergency 911	25,493	28,213	31,791	34,110	35,134	36,188
Emergency Planning	37,632	49,706	55,262	65,678	67,648	69,678
Noise Control	19,863	19,685	22,207	23,543	24,959	26,460
Feasibility Studies	10,000	20,000	20,000	20,000	20,000	10,000
Regional District General Services Requisition	\$1,275,885	\$1,414,070	\$1,599,519	\$1,757,692	\$1,852,087	\$1,914,842
Vancouver Island Regional Library	215,970	247,078	254,491	262,126	269,990	278,089
Total Requisition	\$1,491,855	\$1,661,148	\$1,854,010	\$2,019,818	\$2,122,077	\$2,192,931

LOCAL SERVICE AREAS						
Cassidy Waterloo Fire	241,162	258,043	276,106	292,672	316,086	410,912
Wellington Fire/Streetlighting	128,783	117,658	122,174	125,839	129,614	133,502
Extension Fire	230,989	250,183	275,201	294,465	315,078	337,133
Nanaimo River Fire	17,262	3,980	15,062	14,882	14,882	13,867

ELECTORAL AREA C - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Southern Community Restorative Justice	0.003	0.003	0.002	0.002	0.002	0.002
Electoral Area Community Planning	0.140	0.128	0.151	0.161	0.165	0.169
Regional Growth Strategy	0.010	0.011	0.012	0.012	0.012	0.013
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.001	0.001	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Transit	0.015	0.015	0.019	0.023	0.028	0.030
Solid Waste Management	0.018	0.017	0.019	0.022	0.025	0.030
Animal Control Area A, B & C	0.009	0.007	0.008	0.008	0.008	0.008
Noise Control	0.011	0.009	0.009	0.010	0.010	0.011
Regional Parks	0.049	0.050	0.055	0.061	0.063	0.065
Community Parks	0.219	0.200	0.219	0.224	0.228	0.232
Southern Community Recreation	0.167	0.135	0.139	0.141	0.143	0.146
Port Theatre/Cultural Centre Contribution	0.022	0.018	0.018	0.019	0.019	0.019
Liquid Waste Management Planning	0.003	0.002	0.002	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.014	0.012	0.014	0.014	0.015	0.015
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
Feasibility Studies	0.005	0.009	0.009	0.008	0.008	0.004
Regional District General Services Rate	0.808	0.723	0.807	0.870	0.905	0.924
Vancouver Island Regional Library	0.116	0.107	0.109	0.111	0.112	0.114
General Services Tax Rate	0.924	0.830	0.916	0.981	1.017	1.038
General Services Cost per \$100,000	\$92.40	\$83.01	\$91.63	\$98.09	\$101.67	\$103.83
Change in General Services Cost per \$100,000	(\$2.59)	(\$9.39)	\$8.62	\$6.46	\$3.58	\$2.16
Regional Parcel Taxes	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00

Local Service Area Rates						
Cassidy Waterloo Fire	0.695	0.603	0.637	0.667	0.711	0.913
Wellington Fire/Streetlighting	0.744	0.519	0.531	0.540	0.550	0.559
Extension Fire	0.687	0.602	0.653	0.690	0.729	0.770
Nanaimo River Fire	0.268	0.050	0.188	0.183	0.181	0.166

Average Residential Value*	\$938,065	\$1,173,330	\$1,173,330	\$1,173,330	\$1,173,330	\$1,173,330
Property tax based on Average Residential Value	\$881	\$990	\$1,091	\$1,167	\$1,209	\$1,234

*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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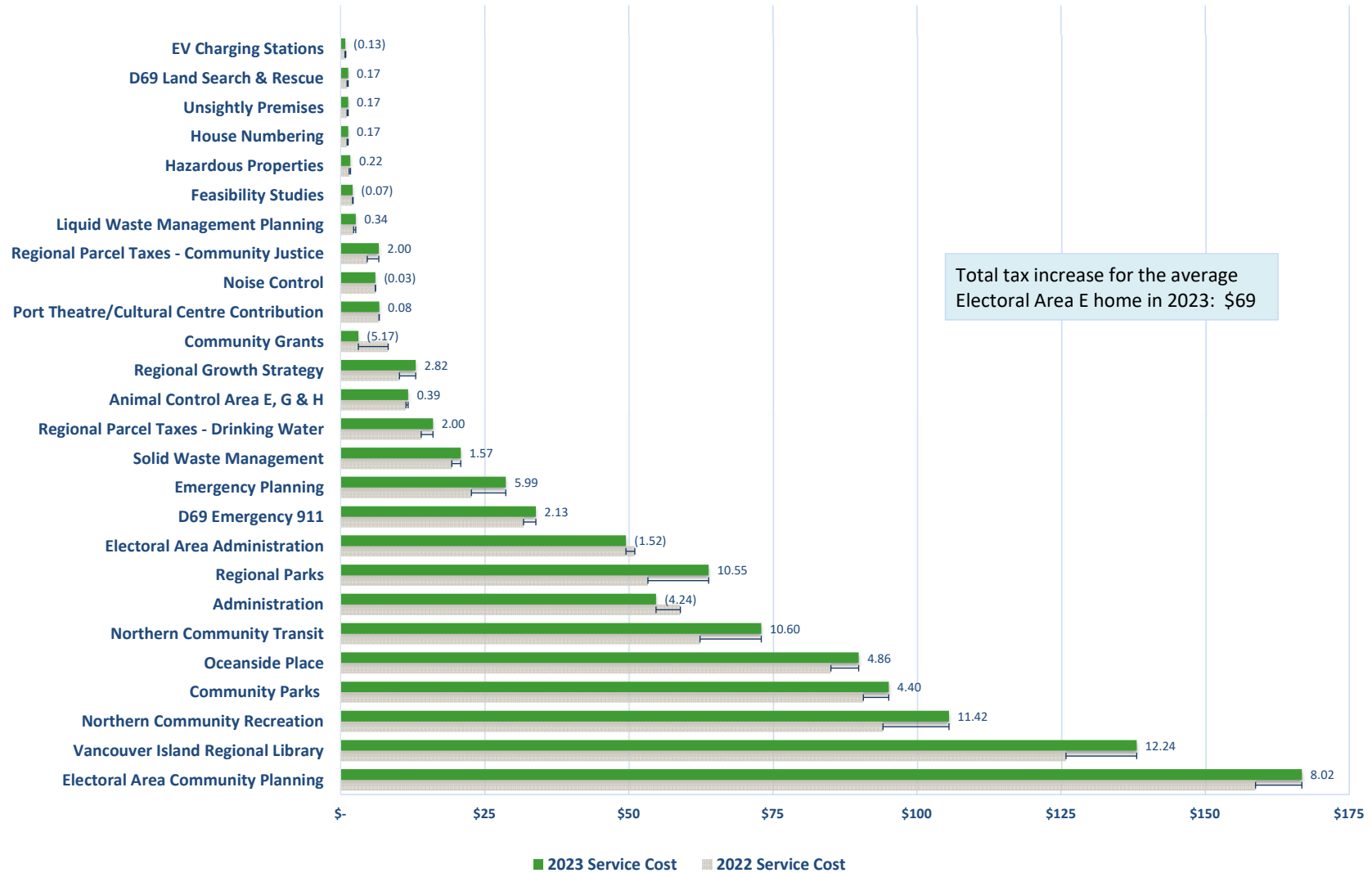
Electoral Area E

Nanoose Bay

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area E Home Tax Change

2023 Total Cost for the average Electoral Area E home (\$1,302,858) = \$994



ELECTORAL AREA E

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	217,586	202,395	37,905
Community Grants	30,296	11,345	2,000
Electoral Areas Administration	188,259	185,078	
D69 Community Justice	16,126	23,083	
Electoral Area Community Planning	563,493	593,409	13,881
Regional Growth Strategy	38,762	50,339	
House Numbering	4,241	3,893	
Hazardous Properties	5,616	6,286	
Unightly Premises	5,330	5,114	
Northern Community Transit	229,310	269,133	
Solid Waste Management	71,172	79,085	5,031
Animal Control Area E, G & H	40,414	42,884	
Regional Parks	196,020	237,887	35,241
Community Parks	332,653	353,515	35,000
Northern Community Recreation	345,540	388,805	5,844
Oceanside Place	314,732	330,273	
Port Theatre/Cultural Centre Contribution	24,441	24,836	
Liquid Waste Management Planning	10,168	10,328	
Drinking Water/Watershed Protection	48,720	55,696	6,962
D69 Land Search & Rescue	2,322	4,078	
D69 Emergency 911	118,829	127,283	8,454
Emergency Planning	84,289	103,520	
EV Charging Stations	3,345	2,651	
Noise Control	22,243	22,218	
Feasibility Studies	7,750	7,750	
Regional District General Services Requisition	\$2,921,657	\$3,140,884	\$150,318
Vancouver Island Regional Library	462,312	508,106	45,794
Total Requisition	\$3,383,969	\$3,648,990	\$196,112

LOCAL SERVICE AREAS		
Nanoose Bay Fire	979,675	1,000,958
Fairwinds Streetlighting	25,657	26,427
Rural Areas Streetlighting	7,948	20,899

ELECTORAL AREA E

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.007	0.002	0.000
Electoral Area Administration	0.045	0.038	
Electoral Area Community Planning	0.140	0.128	0.003
Regional Growth Strategy	0.009	0.010	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.055	0.056	
Solid Waste Management	0.017	0.016	0.001
Animal Control Area E, G & H	0.010	0.009	
Noise Control	0.005	0.005	
Regional Parks	0.047	0.049	0.007
Community Parks	0.080	0.073	0.007
Northern Community Recreation	0.083	0.081	(0.001)
Oceanside Place	0.075	0.069	
Port Theatre/Cultural Centre Contribution	0.006	0.005	
Liquid Waste Management Planning	0.002	0.002	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.028	0.026	(0.002)
Emergency Planning	0.020	0.022	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.002	0.002	
Regional District General Services Rate	0.688	0.640	0.023
Vancouver Island Regional Library	0.111	0.106	(0.005)
General Services Tax Rate	0.799	0.746	0.018
General Services Cost per \$100,000	\$79.95	\$74.56	\$1.80
Change in General Services Cost per \$100,000	(\$8.90)	(\$5.38)	
Regional Parcel Taxes	\$18.63	\$22.63	\$4.00
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	
Local Service Area Rates			
Nanoose Bay Fire	0.221	0.195	
Fairwinds Streetlighting	0.025	0.023	
Rural Areas Streetlighting	0.037	0.081	
Average Residential Value *	\$1,133,873	\$1,302,858	\$168,984
Property tax based on Average Residential Value	\$925	\$994	\$69

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

ELECTORAL AREA E - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	217,586	202,395	287,949	388,490	438,361	452,839
Community Grants	30,296	11,345	11,314	9,314	9,314	9,314
Electoral Areas Administration	188,259	185,078	207,260	243,050	263,367	270,349
D69 Community Justice	16,126	23,083	23,119	23,126	23,134	23,139
Electoral Area Community Planning	563,493	593,409	707,058	763,622	794,170	825,939
Regional Growth Strategy	38,762	50,339	57,600	59,616	61,702	63,863
House Numbering	4,241	3,893	4,020	4,152	4,287	4,426
Hazardous Properties	5,616	6,286	6,840	7,079	7,327	7,583
Unightly Premises	5,330	5,114	5,599	5,795	5,998	6,208
Northern Community Transit	229,310	269,133	331,034	407,173	480,463	552,533
Solid Waste Management	71,172	79,085	90,947	109,139	125,510	150,611
Animal Control Area E, G & H	40,414	42,884	46,181	48,121	49,685	51,296
Regional Parks	196,020	237,887	267,332	298,924	311,997	324,477
Community Parks	332,653	353,515	443,844	458,482	472,236	486,403
Northern Community Recreation	345,540	388,805	452,746	441,684	453,288	465,211
Oceanside Place	314,732	330,273	340,180	350,386	360,898	371,725
Port Theatre/Cultural Centre Contribution	24,441	24,836	25,584	26,351	27,142	27,956
Liquid Waste Management Planning	10,168	10,328	11,541	12,233	12,967	13,745
Drinking Water/Watershed Protection	48,720	55,696	55,856	56,016	56,176	56,336
D69 Land Search & Rescue	2,322	4,078	4,080	4,081	4,083	4,084
D69 Emergency 911	118,829	127,283	129,991	134,740	138,003	142,143
Emergency Planning	84,289	103,520	115,093	136,786	140,889	145,116
EV Charging Stations	3,345	2,651	7,262	7,414	7,571	7,733
Noise Control	22,243	22,218	24,893	26,390	27,976	29,659
Feasibility Studies	7,750	7,750	7,750	7,750	7,750	7,750
Regional District General Services Requisition	2,921,657	\$3,140,884	\$3,665,073	\$4,029,914	\$4,284,294	\$4,500,438
Vancouver Island Regional Library	462,312	508,106	523,349	539,049	555,221	571,877
Total Requisition	3,383,969	\$3,648,990	\$4,188,422	\$4,568,963	\$4,839,515	\$5,072,315
LOCAL SERVICE AREAS						
Nanoose Bay Fire	979,675	1,000,958	1,040,996	1,072,226	1,104,393	1,137,525
Fairwinds Streetlighting	25,657	26,427	27,220	28,036	28,877	29,744
Rural Areas Streetlighting	7,948	20,899	15,026	15,477	15,941	16,419

ELECTORAL AREA E - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.007	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Electoral Area Community Planning	0.140	0.128	0.151	0.161	0.165	0.169
Regional Growth Strategy	0.009	0.010	0.012	0.012	0.012	0.013
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.001	0.001	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.055	0.056	0.068	0.082	0.096	0.109
Solid Waste Management	0.017	0.016	0.019	0.022	0.025	0.030
Animal Control Area E, G & H	0.010	0.009	0.009	0.010	0.010	0.010
Noise Control	0.005	0.005	0.005	0.005	0.006	0.006
Regional Parks	0.047	0.049	0.055	0.061	0.062	0.064
Community Parks	0.080	0.073	0.091	0.093	0.094	0.096
Northern Community Recreation	0.083	0.081	0.093	0.089	0.091	0.092
Oceanside Place	0.075	0.069	0.070	0.071	0.072	0.073
Port Theatre/Cultural Centre Contribution	0.006	0.005	0.005	0.005	0.005	0.006
Liquid Waste Management Planning	0.002	0.002	0.002	0.002	0.003	0.003
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.028	0.026	0.027	0.027	0.028	0.028
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
EV Charging Stations	0.001	0.001	0.001	0.002	0.002	0.002
Feasibility Studies	0.002	0.002	0.002	0.002	0.002	0.002
Regional District General Services Rate	0.688	0.640	0.742	0.807	0.848	0.879
Vancouver Island Regional Library	0.111	0.106	0.107	0.109	0.111	0.113
General Services Tax Rate	0.799	0.746	0.849	0.916	0.959	0.992
General Services Cost per \$100,000	\$79.95	\$74.56	\$84.87	\$91.56	\$95.89	\$99.22
Change in General Services Cost per \$100,000	(\$8.90)	(\$5.38)	\$10.30	\$6.69	\$4.33	\$3.33
Regional Parcel Taxes	\$18.63	\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00

Local Service Area Rates						
Nanoose Bay Fire	0.221	0.195	0.201	0.204	0.207	0.211
Fairwinds Streetlighting	0.025	0.023	0.023	0.024	0.024	0.025
Rural Areas Streetlighting	0.037	0.081	0.057	0.058	0.059	0.060

Average Residential Value*	\$1,133,873	\$1,302,858	\$1,302,858	\$1,302,858	\$1,302,858	\$1,302,858
Property tax based on Average Residential Value	\$925	\$994	\$1,128	\$1,215	\$1,272	\$1,315

*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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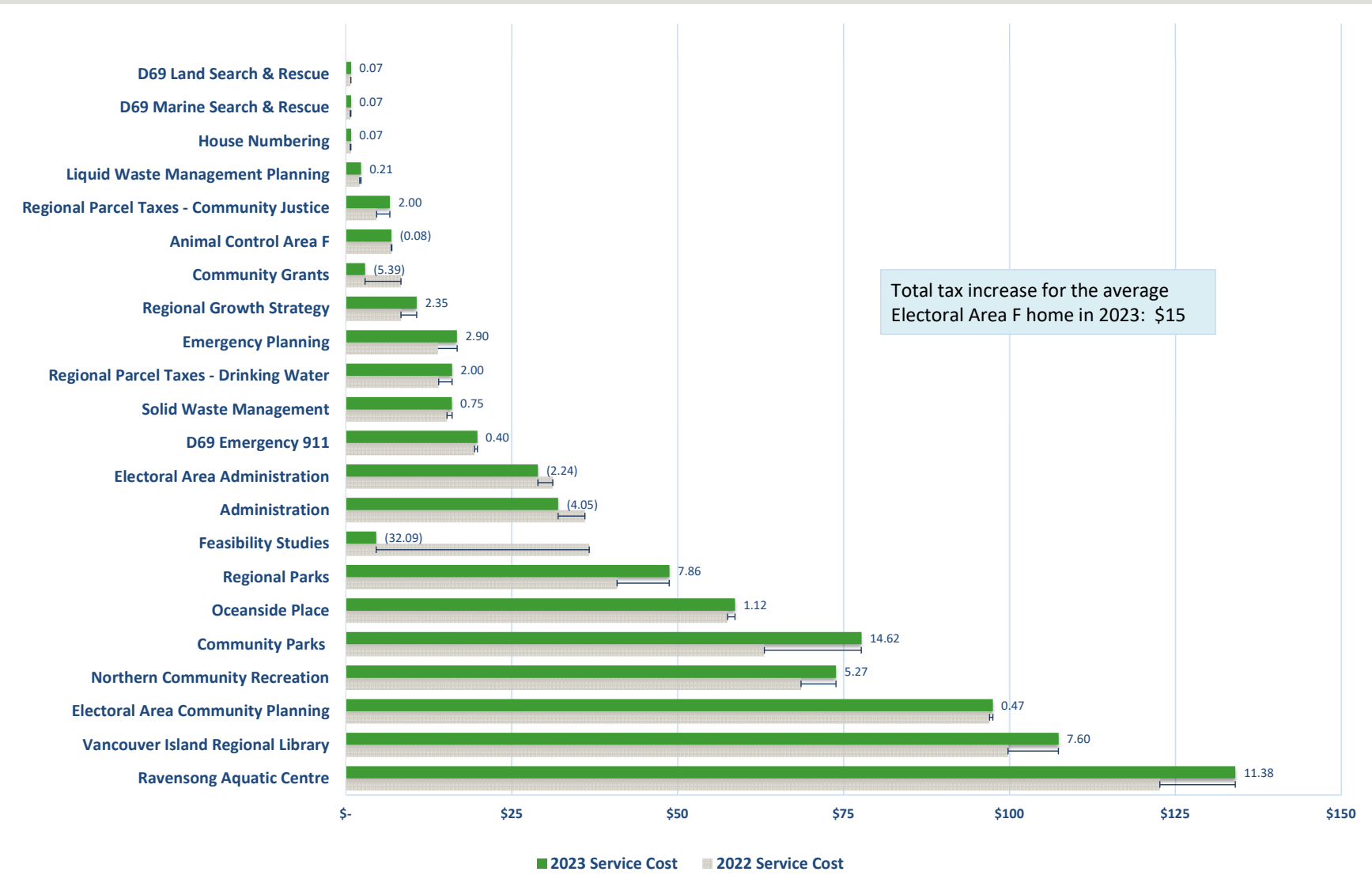
Electoral Area F

Coombs, Hilliers, Errington, Whiskey Creek, Meadowood

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area F Home Tax Change

2023 Total Cost for the average Electoral Area F home (\$761,627) = \$764



ELECTORAL AREA F

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	156,691	139,027	26,037
Community Grants	35,934	12,581	2,000
Electoral Areas Administration	135,572	127,132	
D69 Community Justice	14,058	20,132	
Electoral Area Community Planning	420,960	423,636	9,909
Regional Growth Strategy	35,305	44,713	
House Numbering	3,054	2,674	
Solid Waste Management	64,872	70,312	4,472
Animal Control Area F	28,595	29,814	
Regional Parks	178,669	211,497	31,332
Community Parks	274,151	337,111	
Northern Community Recreation	297,637	322,300	7,807
Oceanside Place	249,978	255,344	
Ravensong Aquatic Centre	530,353	581,093	23,973
Liquid Waste Management Planning	9,268	9,182	
Drinking Water/Watershed Protection	42,476	48,576	6,072
D69 Marine Search & Rescue	2,740	2,728	
D69 Land Search & Rescue	2,820	4,953	
D69 Emergency 911	85,573	87,432	1,859
Emergency Planning	60,700	71,109	
Feasibility Studies	158,867	20,000	
Regional District General Services Requisition	\$2,788,273	\$2,821,346	\$113,461
Vancouver Island Regional Library	431,755	464,928	33,173
Total Requisition	\$3,220,028	\$3,286,274	\$146,634

LOCAL SERVICE AREAS		
Errington Fire	864,484	927,764
Coombs-Hilliers Fire	745,761	806,586
Nanoose Bay Fire	979,675	1,000,958
Dashwood Fire	918,442	1,024,625
Dashwood Fire Hall	43,743	68,289
French Creek Fire	736,978	997,273
Hwy # 4 Streetlighting	4,822	4,000
Meadowood Fire	89,157	89,347

ELECTORAL AREA F

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.012	0.004	0.001
Electoral Area Administration	0.045	0.038	
Electoral Area Community Planning	0.140	0.128	0.003
Regional Growth Strategy	0.012	0.014	
House Numbering	0.001	0.001	
Solid Waste Management	0.022	0.021	0.001
Animal Control Area F	0.010	0.009	
Regional Parks	0.059	0.064	0.009
Community Parks	0.091	0.102	
Northern Community Recreation	0.099	0.097	(0.001)
Oceanside Place	0.083	0.077	
Ravensong Aquatic Centre	0.177	0.176	0.007
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	0.028	0.026	(0.002)
Emergency Planning	0.020	0.022	
Feasibility Studies	0.053	0.006	
Regional District General Services Rate	0.909	0.832	0.026
Vancouver Island Regional Library	0.144	0.141	(0.003)
General Services Tax Rate	1.053	0.973	0.023
General Services Cost per \$100,000	\$105.29	\$97.28	\$2.30
Change in General Services Cost per \$100,000	(\$12.27)	(\$8.01)	
Regional Parcel Taxes	\$18.63	\$22.63	\$4.00
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	
Local Service Area Rates			
Errington Fire	0.600	0.600	
Coombs-Hilliers Fire	0.688	0.677	
Nanoose Bay Fire	0.221	0.195	
Dashwood Fire	0.795	0.788	
Dashwood Fire Hall	0.053	0.075	
French Creek Fire	0.317	0.391	
Hwy. # 4 Streetlighting	0.002	0.001	
Meadowood Fire	\$193	\$186	
Average Residential Value *	\$693,016	\$761,627	\$68,611
Property tax based on Average Residential Value	\$748	\$764	\$15

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

ELECTORAL AREA F - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	156,691	139,027	197,795	266,857	301,114	311,059
Community Grants	35,934	12,581	8,397	8,397	8,397	8,397
Electoral Areas Administration	135,572	127,132	142,369	166,953	180,910	185,705
D69 Community Justice	14,058	20,132	20,151	20,146	20,142	20,155
Electoral Area Community Planning	420,960	423,636	504,770	545,152	566,959	589,639
Regional Growth Strategy	35,305	44,713	51,162	52,953	54,807	56,725
House Numbering	3,054	2,674	2,762	2,852	2,945	3,040
Solid Waste Management	64,872	70,312	80,858	97,032	111,586	133,904
Animal Control Area F	28,595	29,814	32,472	34,107	35,470	36,887
Regional Parks	178,669	211,497	237,676	265,763	277,386	288,481
Community Parks	274,151	337,111	362,441	373,315	384,514	396,049
Northern Community Recreation	297,637	322,300	367,879	361,986	371,716	381,716
Oceanside Place	249,978	255,344	263,003	270,894	279,021	287,391
Ravensong Aquatic Centre	530,353	581,093	697,312	780,989	866,898	976,200
Liquid Waste Management Planning	9,268	9,182	10,260	10,876	11,529	12,220
Drinking Water/Watershed Protection	42,476	48,576	48,688	48,800	48,912	49,072
D69 Marine Search & Rescue	2,740	2,728	2,729	2,730	2,732	2,733
D69 Land Search & Rescue	2,820	4,953	4,955	4,957	4,958	4,960
D69 Emergency 911	85,573	87,432	89,292	92,554	94,796	97,640
Emergency Planning	60,700	71,109	79,058	93,959	96,778	99,681
Feasibility Studies	158,867	20,000	10,000	10,000	10,000	0
Regional District General Services Requisition	\$2,788,273	\$2,821,346	\$3,214,029	\$3,511,272	\$3,731,570	\$3,941,654
Vancouver Island Regional Library	431,755	464,928	478,875	493,242	508,039	523,280
Total Requisition	\$3,220,028	\$3,286,274	\$3,692,904	\$4,004,514	\$4,239,609	\$4,464,934

LOCAL SERVICE AREAS						
Errington Fire	864,484	927,764	1,001,985	1,082,144	1,558,287	1,605,036
Coombs-Hilliers Fire	745,761	806,586	887,245	958,224	1,010,926	1,061,473
Nanoose Bay Fire	979,675	1,000,958	1,040,996	1,072,226	1,104,393	1,137,525
Dashwood Fire	918,442	1,024,625	1,157,349	1,192,069	1,227,831	1,264,666
Dashwood Fire Hall	43,743	68,289	436,266	436,323	436,382	436,443
French Creek Fire	736,978	997,273	1,082,326	1,114,796	1,148,240	1,112,788
Hwy. # 4 Streetlighting	4,822	4,000	4,120	4,244	4,371	4,502
Meadowood Fire	89,157	89,347	89,348	89,348	89,348	89,348

ELECTORAL AREA F - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.012	0.004	0.003	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Electoral Area Community Planning	0.140	0.128	0.151	0.161	0.165	0.169
Regional Growth Strategy	0.012	0.014	0.015	0.016	0.016	0.016
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.022	0.021	0.024	0.029	0.032	0.038
Animal Control Area F	0.010	0.009	0.010	0.010	0.010	0.011
Regional Parks	0.059	0.064	0.071	0.078	0.081	0.083
Community Parks	0.091	0.102	0.108	0.110	0.112	0.114
Northern Community Recreation	0.099	0.097	0.110	0.107	0.108	0.110
Oceanside Place	0.083	0.077	0.079	0.080	0.081	0.083
Ravensong Aquatic Centre	0.177	0.176	0.208	0.230	0.252	0.281
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	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	0.028	0.026	0.027	0.027	0.028	0.028
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
Feasibility Studies	0.053	0.006	0.003	0.003	0.003	0.000
Regional District General Services Rate	0.909	0.832	0.940	1.015	1.065	1.113
Vancouver Island Regional Library	0.144	0.141	0.143	0.145	0.148	0.150
General Services Tax Rate	1.053	0.973	1.083	1.160	1.213	1.263
General Services Cost per \$100,000	\$105.29	\$97.28	\$108.25	\$116.04	\$121.33	\$126.34
Change in General Services Cost per \$100,000	(\$12.17)	(\$8.01)	\$10.97	\$7.79	\$5.30	\$5.01
Regional Parcel Taxes	\$18.63	\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00

Local Service Area Rates						
Errington Fire	0.600	0.600	0.640	0.682	0.970	0.986
Coombs-Hilliers Fire	0.688	0.677	0.735	0.783	0.816	0.846
Nanoose Bay Fire	0.221	0.195	0.201	0.204	0.207	0.211
Dashwood Fire	0.795	0.788	0.879	0.893	0.909	0.924
Dashwood Fire Hall	0.053	0.075	0.470	0.464	0.458	0.453
French Creek Fire	0.317	0.391	0.419	0.426	0.433	0.415
Hwy. # 4 Streetlighting	0.002	0.001	0.001	0.001	0.001	0.001
Meadowood Fire	\$193	\$186	\$194	\$194	\$194	\$194

Average Residential Value*	\$693,016	\$761,627	\$761,627	\$761,627	\$761,627	\$761,627
Property tax based on Average Residential Value	\$748	\$764	\$847	\$906	\$947	\$985

*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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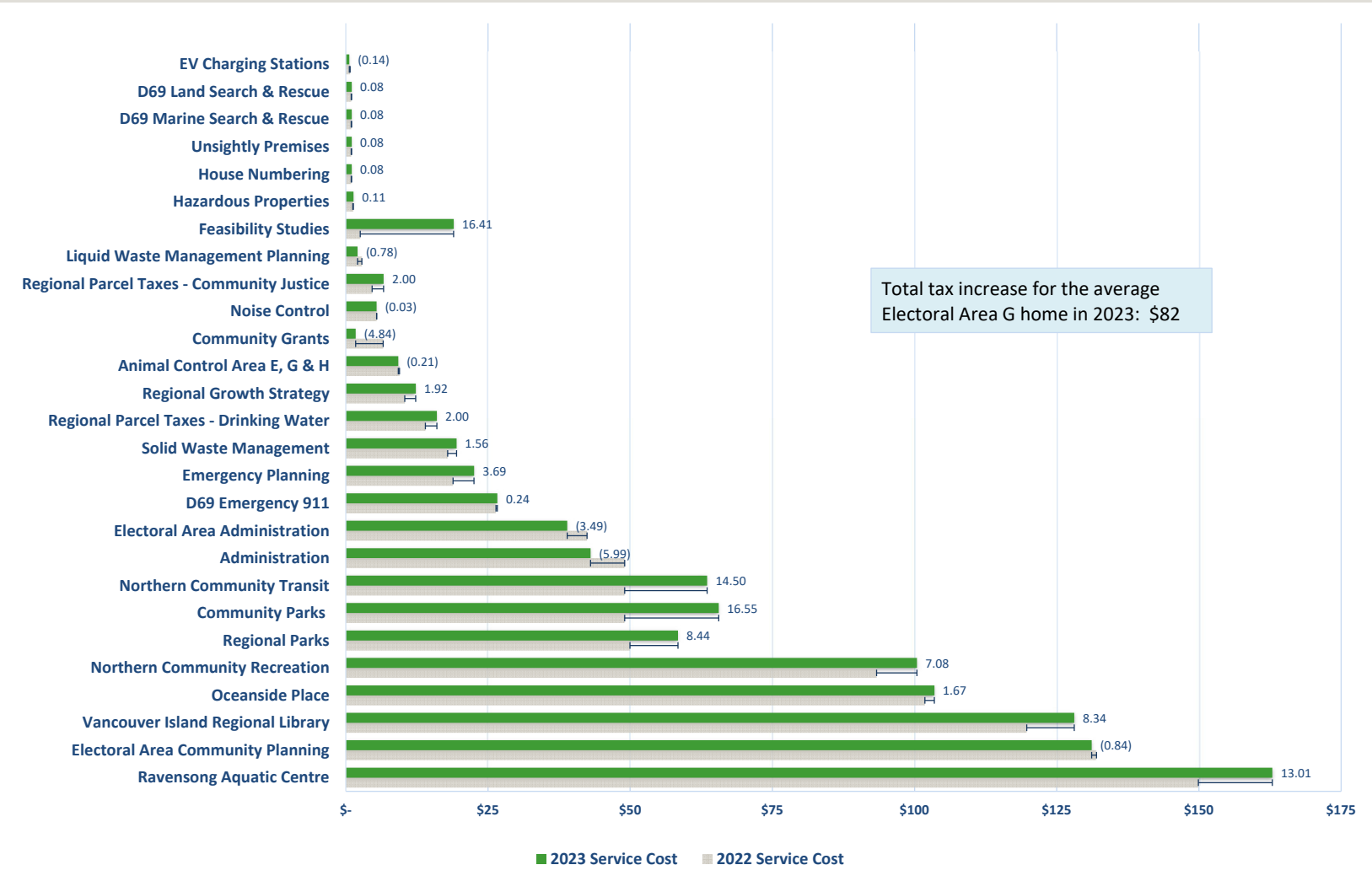
Electoral Area G

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

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area G Home Tax Change

2023 Total Cost for the average Electoral Area G home (\$1,024,653) = \$1,043



ELECTORAL AREA G

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	195,053	171,226	32,068
Community Grants	26,059	6,873	
Electoral Areas Administration	168,764	156,576	
D69 Community Justice	17,714	25,377	
Electoral Area Community Planning	524,021	521,750	12,204
Regional Growth Strategy	39,267	49,362	
House Numbering	3,801	3,294	
Hazardous Properties	5,034	5,318	
Unightly Premises	4,778	4,326	
Northern Community Transit	194,338	254,328	
Solid Waste Management	72,127	77,593	4,936
Animal Control Area E, G & H	36,229	36,280	
Regional Parks	198,652	233,399	34,575
Community Parks	194,198	260,116	
Northern Community Recreation	370,566	398,513	9,723
Oceanside Place	404,184	411,870	
Ravensong Aquatic Centre	592,677	645,644	26,636
Liquid Waste Management Planning	10,304	10,133	
Drinking Water/Watershed Protection	53,522	61,232	7,654
D69 Marine Search & Rescue	3,411	3,360	
D69 Land Search & Rescue	2,783	4,889	
D69 Emergency 911	106,524	107,681	1,157
Emergency Planning	75,560	87,578	
EV Charging Stations	2,999	2,243	
Noise Control	21,540	21,472	
Feasibility Studies	10,000	75,368	
Regional District General Services Requisition	\$3,334,105	\$3,635,801	\$128,953
Vancouver Island Regional Library	474,855	507,336	32,481
Total Requisition	\$3,808,960	\$4,143,137	\$161,434

LOCAL SERVICE AREAS		
Errington Fire	864,484	927,764
Parksville Local Fire	166,651	241,741
Nanoose Bay Fire	979,675	1,000,958
Dashwood Fire	918,442	1,024,625
Dashwood Fire Hall	43,743	68,289
French Creek Fire	736,978	997,273
Rural Areas Streetlighting	7,948	20,899
French Creek Village Streetlighting	51,500	81,000
Highway Intersection Streetlighting (French Creek)	2,253	3,026
Morningstar Streetlighting (amalgamated with French Crk Village Streetlighting)	-	-
Sandpiper Streetlighting (amalgamated with French Crk Village Streetlighting)	-	-
Englishman River Community Streetlighting	7,595	7,823
Englishman River Stormwater	3,701	5,872

ELECTORAL AREA G

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.007	0.002	
Electoral Area Administration	0.045	0.038	
Electoral Area Community Planning	0.140	0.128	0.003
Regional Growth Strategy	0.011	0.012	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.052	0.062	
Solid Waste Management	0.019	0.019	0.001
Animal Control Area E, G & H	0.010	0.009	
Noise Control	0.006	0.005	
Regional Parks	0.053	0.057	0.008
Community Parks	0.052	0.064	
Northern Community Recreation	0.099	0.098	0.000
Oceanside Place	0.108	0.101	
Ravensong Aquatic Centre	0.159	0.159	0.007
Liquid Waste Management Planning	0.003	0.002	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.028	0.026	(0.002)
Emergency Planning	0.020	0.022	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.003	0.019	
Regional District General Services Rate	0.873	0.870	0.025
Vancouver Island Regional Library	0.127	0.125	(0.002)
General Services Tax Rate	1.000	0.995	0.023
General Services Cost per \$100,000	\$99.95	\$99.54	\$2.30
Change in General Services Cost per \$100,000	(\$20.44)	(\$0.42)	
Regional Parcel Taxes	\$18.63	\$22.63	\$4.00
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	
Local Service Area Rates			
Errington Fire	0.600	0.600	
Parksville Local Fire	0.283	0.389	
Nanoose Bay Fire	0.221	0.195	
Dashwood Fire	0.795	0.788	
Dashwood Fire Hall	0.053	0.075	
French Creek Fire	0.317	0.391	
Rural Areas Streetlighting	0.037	0.081	
French Creek Village Streetlighting	0.040	0.058	
Highway Intersection Streetlighting (French Creek)	0.001	0.001	
Englishman River Community Streetlighting	0.029	0.026	
Englishman River Stormwater	0.015	0.021	
Average Residential Value *	\$942,810	\$1,024,653	\$81,843
Property tax based on Average Residential Value	\$961	\$1,043	\$82

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

ELECTORAL AREA G - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	195,053	171,226	243,605	328,662	370,853	383,101
Community Grants	26,059	6,873	7,878	9,878	9,878	9,878
Electoral Areas Administration	168,764	156,576	175,341	205,620	222,808	228,714
D69 Community Justice	17,714	25,377	25,443	25,477	25,511	25,544
Electoral Area Community Planning	524,021	521,750	621,675	671,409	698,268	726,200
Regional Growth Strategy	39,267	49,362	56,482	58,458	60,504	62,622
House Numbering	3,801	3,294	3,401	3,512	3,627	3,744
Hazardous Properties	5,034	5,318	5,786	5,989	6,198	6,415
Unightly Premises	4,778	4,326	4,737	4,903	5,074	5,252
Northern Community Transit	194,338	254,328	312,825	384,773	454,033	522,138
Solid Waste Management	72,127	77,593	89,232	107,080	123,142	147,770
Animal Control Area E, G & H	36,229	36,280	39,069	40,710	42,033	43,396
Regional Parks	198,652	233,399	262,290	293,284	306,111	318,355
Community Parks	194,198	260,116	293,439	302,243	311,310	320,649
Northern Community Recreation	370,566	398,513	454,695	447,487	459,519	471,886
Oceanside Place	404,184	411,870	424,226	436,953	450,062	463,564
Ravensong Aquatic Centre	592,677	645,644	774,772	867,745	963,197	1,084,640
Liquid Waste Management Planning	10,304	10,133	11,323	12,002	12,722	13,486
Drinking Water/Watershed Protection	53,522	61,232	61,472	61,712	61,952	62,192
D69 Marine Search & Rescue	3,411	3,360	3,361	3,363	3,364	3,366
D69 Land Search & Rescue	2,783	4,889	4,890	4,892	4,894	4,896
D69 Emergency 911	106,524	107,681	109,972	113,990	116,750	120,253
Emergency Planning	75,560	87,578	97,368	115,720	119,192	122,768
EV Charging Stations	2,999	2,243	6,143	6,272	6,405	6,542
Noise Control	21,540	21,472	24,084	25,293	26,559	27,739
Feasibility Studies	10,000	75,368	75,368	10,000	10,000	10,000
Regional District General Services Requisition	\$3,334,105	\$3,635,801	\$4,188,877	\$4,547,427	\$4,873,966	\$5,195,110
Vancouver Island Regional Library	474,855	507,336	522,555	538,232	554,379	571,011
Total Requisition	\$3,808,960	\$4,143,137	\$4,711,432	\$5,085,659	\$5,428,345	\$5,766,121

LOCAL SERVICE AREAS						
Errington Fire	864,484	927,764	1,001,985	1,082,144	1,558,287	1,605,036
Parksville Local Fire	166,651	241,741	268,185	276,231	284,518	267,336
Nanooose Bay Fire	979,675	1,000,958	1,040,996	1,072,226	1,104,393	1,137,525
Dashwood Fire	918,442	1,024,625	1,157,349	1,192,069	1,227,831	1,264,666
Dashwood Fire Hall	43,743	68,289	436,266	436,323	436,382	436,443
French Creek Fire	736,978	997,273	1,082,326	1,114,796	1,148,240	1,112,788
Rural Areas Streetlighting	7,948	20,899	15,026	15,477	15,941	16,419
French Creek Village Streetlighting	51,500	81,000	66,430	68,423	70,476	72,590
Highway Intersection Streetlighting (French Creek)	2,253	3,026	3,117	3,210	3,307	3,406
Morningstar Streetlighting	0	-	-	-	-	-
Sandpiper Streetlighting	0	-	-	-	-	-
Englishman River Community Streetlighting	7,595	7,823	8,058	8,299	8,548	8,805
Englishman River Stormwater	3,701	5,872	6,048	6,230	6,416	6,609

ELECTORAL AREA G - 5 Year Forecast

	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.007	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Electoral Area Community Planning	0.140	0.128	0.151	0.161	0.165	0.169
Regional Growth Strategy	0.011	0.012	0.014	0.014	0.014	0.015
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.001	0.001	0.002	0.002
Unsightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.052	0.062	0.076	0.092	0.107	0.122
Solid Waste Management	0.019	0.019	0.022	0.026	0.029	0.034
Animal Control Area E, G & H	0.010	0.009	0.009	0.010	0.010	0.010
Noise Control	0.006	0.005	0.006	0.006	0.006	0.006
Regional Parks	0.053	0.057	0.064	0.070	0.072	0.074
Community Parks	0.052	0.064	0.071	0.072	0.074	0.075
Northern Community Recreation	0.099	0.098	0.110	0.107	0.109	0.110
Oceanside Place	0.108	0.101	0.103	0.105	0.106	0.108
Ravensong Aquatic Centre	0.159	0.159	0.188	0.208	0.228	0.253
Liquid Waste Management Planning	0.003	0.002	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	0.028	0.026	0.027	0.027	0.028	0.028
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
EV Charging Stations	0.001	0.001	0.001	0.002	0.002	0.002
Feasibility Studies	0.003	0.019	0.018	0.002	0.002	0.002
Regional District General Services Rate	0.873	0.870	0.995	1.069	1.133	1.191
Vancouver Island Regional Library	0.127	0.125	0.127	0.129	0.131	0.133
General Services Tax Rate	1.000	0.995	1.122	1.198	1.264	1.324
General Services Cost per \$100,000	\$99.95	\$99.54	\$112.24	\$119.82	\$126.35	\$132.36
Change in General Services Cost per \$100,000	(\$20.44)	(\$0.42)	\$12.71	\$7.58	\$6.53	\$6.01
Regional Parcel Taxes	\$18.63	\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Errington Fire	0.600	0.600	0.640	0.682	0.970	0.986
Parksville Local Fire	0.283	0.389	0.426	0.433	0.440	0.408
Nanoose Bay Fire	0.221	0.195	0.201	0.204	0.207	0.211
Dashwood Fire	0.795	0.788	0.879	0.893	0.909	0.924
Dashwood Fire Hall	0.053	0.075	0.470	0.464	0.458	0.453
French Creek Fire	0.317	0.391	0.419	0.426	0.433	0.415
Rural Areas Streetlighting	0.037	0.081	0.057	0.058	0.059	0.060
French Creek Village Streetlighting	0.040	0.058	0.047	0.048	0.048	0.049
Highway Intersection Streetlighting (French Creek)	0.001	0.001	0.001	0.001	0.001	0.001
Englishman River Community Streetlighting	0.029	0.026	0.026	0.027	0.027	0.028
Englishman River Stormwater	0.015	0.021	0.021	0.021	0.022	0.022
Average Residential Value*	\$942,810	\$1,024,653	\$1,024,653	\$1,024,653	\$1,024,653	\$1,024,653
Property tax based on Average Residential Value	\$961	\$1,043	\$1,173	\$1,250	\$1,317	\$1,379

*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

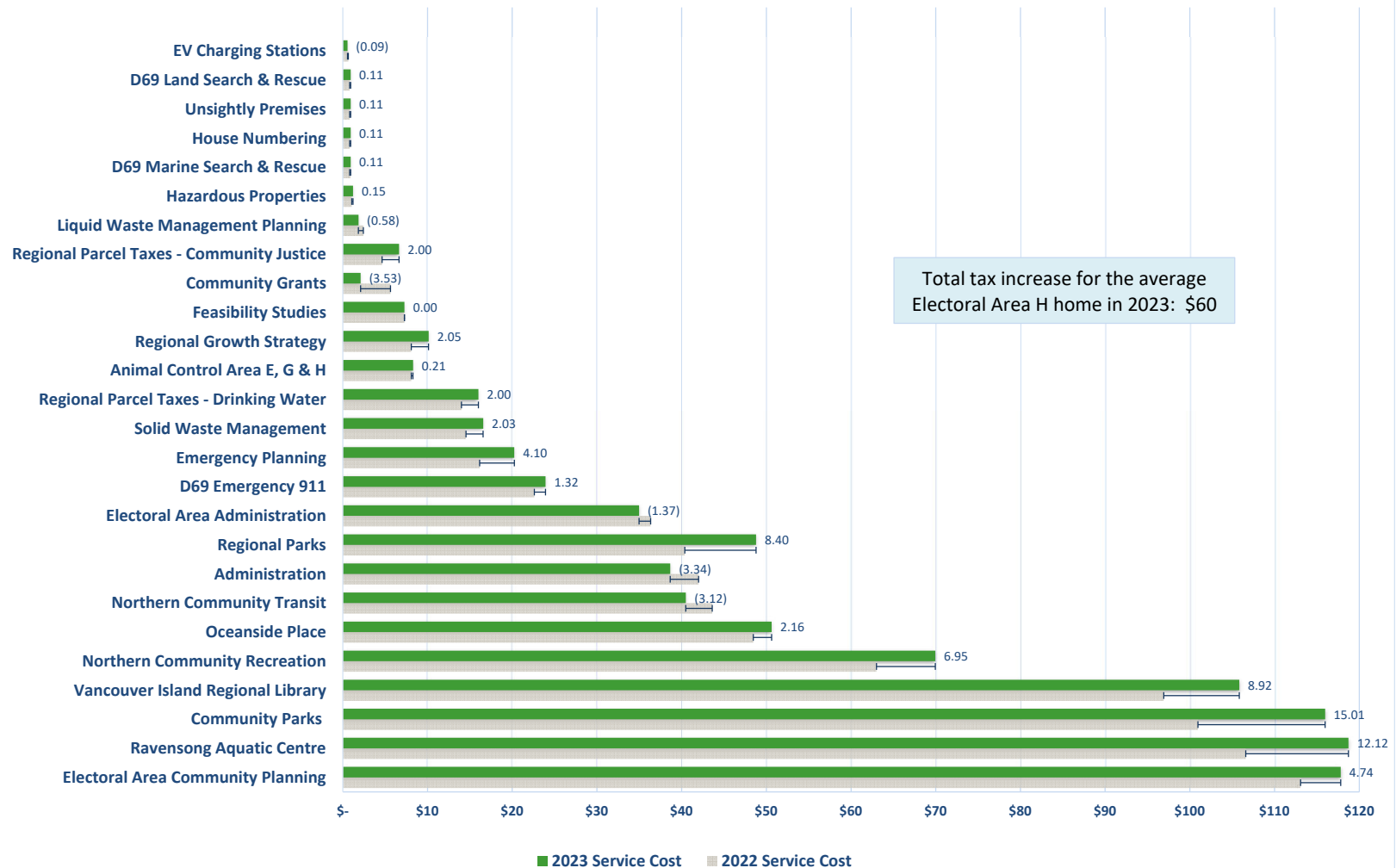
Electoral Area H

Bowser, Qualicum Bay, Deep Bay

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area H Home Tax Change

2023 Total Cost for the average Electoral Area H home (\$920,365) = \$860



ELECTORAL AREA H

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	116,464	106,828	20,008
Community Grants	15,559	5,785	1,500
Electoral Areas Administration	100,767	97,688	
D69 Community Justice	11,853	16,975	
Electoral Area Community Planning	312,887	325,518	7,614
Regional Growth Strategy	22,228	28,616	
House Numbering	2,270	2,056	
Hazardous Properties	3,006	3,318	
Unightly Premises	2,854	2,700	
Northern Community Transit	119,442	112,542	
Solid Waste Management	40,823	44,970	2,860
Animal Control Area E, G & H	21,632	22,635	
Regional Parks	112,435	135,267	20,038
Community Parks	278,066	319,041	
Northern Community Recreation	173,715	193,784	2,300
Oceanside Place	134,384	140,218	
Ravensong Aquatic Centre	293,964	328,196	13,538
Liquid Waste Management Planning	5,833	5,873	
Drinking Water/Watershed Protection	35,812	40,960	5,120
D69 Marine Search & Rescue	2,037	2,096	
D69 Land Search & Rescue	1,472	2,588	
D69 Emergency 911	63,605	67,182	3,577
Emergency Planning	45,116	54,639	
EV Charging Stations	1,791	1,400	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,938,015	\$2,080,875	\$76,555
Vancouver Island Regional Library	267,255	291,579	24,324
Total Requisition	\$2,205,270	\$2,372,454	\$100,879

LOCAL SERVICE AREAS		
Dashwood Fire	918,442	1,024,625
Dashwood Fire Hall	43,743	68,289
Bow Horn Bay Fire	645,304	768,396

ELECTORAL AREA H

	Final 2022	Recommended 2023	Changed Service Level / Other Jurisdiction Impact
Administration	0.052	0.042	0.008
Community Grants	0.007	0.002	0.001
Electoral Area Administration	0.045	0.038	
Electoral Area Community Planning	0.140	0.128	0.003
Regional Growth Strategy	0.010	0.011	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.054	0.044	
Solid Waste Management	0.018	0.018	0.001
Animal Control Area E, G & H	0.010	0.009	
Regional Parks	0.050	0.053	0.008
Community Parks	0.125	0.126	
Northern Community Recreation	0.078	0.076	(0.001)
Oceanside Place	0.060	0.055	
Ravensong Aquatic Centre	0.132	0.129	0.005
Liquid Waste Management Planning	0.003	0.002	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.028	0.026	(0.002)
Emergency Planning	0.020	0.022	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.009	0.008	
Regional District General Services Rate	0.847	0.795	0.023
Vancouver Island Regional Library	0.120	0.115	(0.005)
General Services Tax Rate	0.967	0.910	0.018
General Services Cost per \$100,000	\$96.71	\$91.01	\$1.80
Change in General Services Cost per \$100,000	(\$13.57)	(\$5.70)	
Regional Parcel Taxes	\$18.63	\$22.63	\$4.00
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	

Local Service Area Rates		
Dashwood Fire	0.795	0.788
Dashwood Fire Hall	0.053	0.075
Bow Horn Bay Fire	0.656	0.681

Average Residential Value *	\$807,643	\$920,365	\$112,722
Property tax based on Average Residential Value	\$800	\$860	\$60

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

ELECTORAL AREA H - 5 Year Forecast

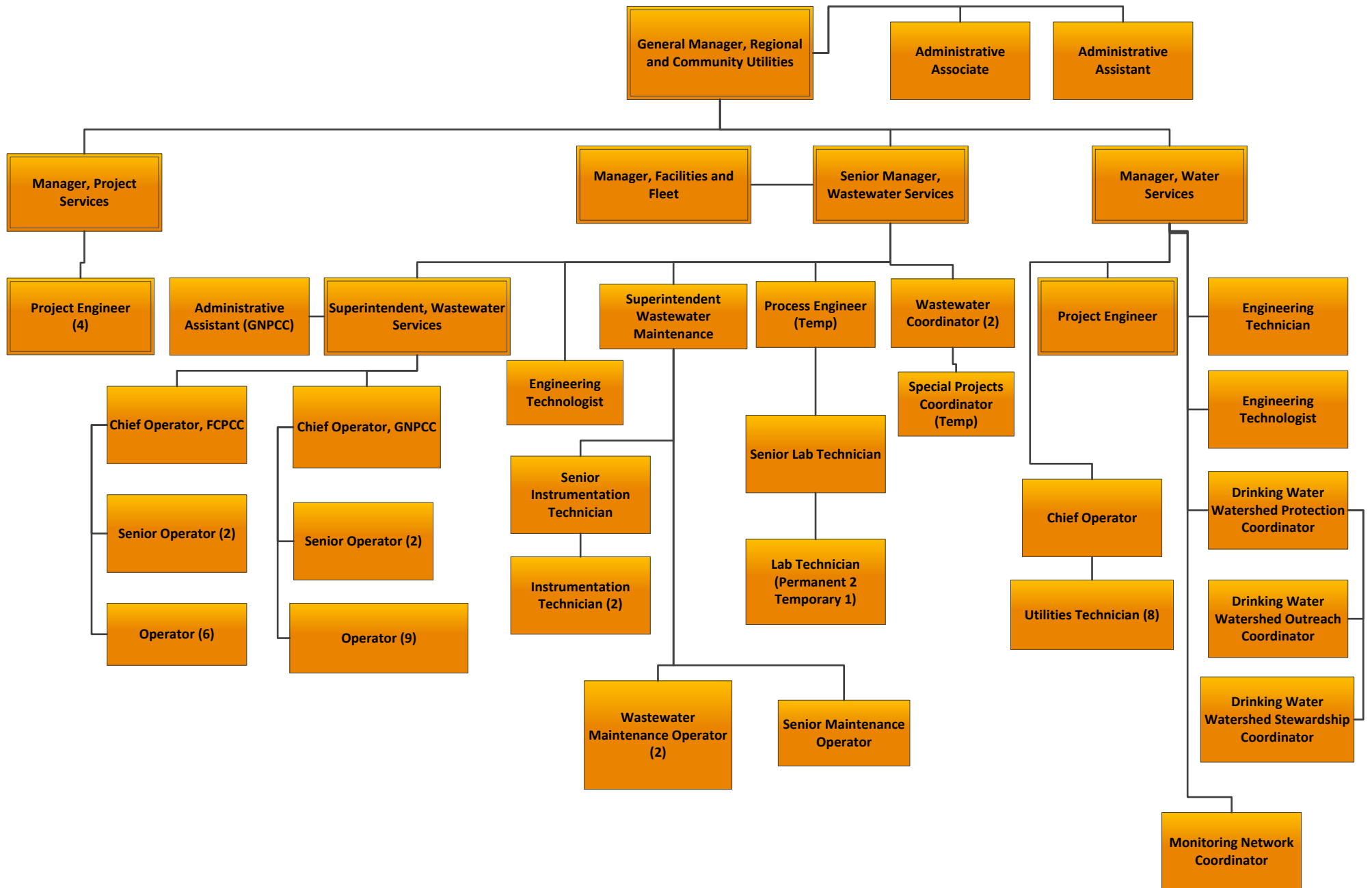
	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	116,464	106,828	151,984	205,050	231,374	239,015
Community Grants	15,559	5,785	6,414	6,414	6,414	6,414
Electoral Areas Administration	100,767	97,688	109,395	128,286	139,010	142,695
D69 Community Justice	11,853	16,975	16,999	17,002	17,005	17,007
Electoral Area Community Planning	312,887	325,518	387,861	418,890	435,647	453,074
Regional Growth Strategy	22,228	28,616	32,743	33,889	35,076	36,300
House Numbering	2,270	2,056	2,123	2,191	2,262	2,337
Hazardous Properties	3,006	3,318	3,610	3,737	3,866	4,003
Unightly Premises	2,854	2,700	2,955	3,058	3,165	3,276
Northern Community Transit	119,442	112,542	138,427	170,265	200,913	231,050
Solid Waste Management	40,823	44,970	51,714	62,058	71,367	85,641
Animal Control Area E, G & H	21,632	22,635	24,375	25,399	26,224	27,074
Regional Parks	112,435	135,267	152,010	169,972	177,407	184,504
Community Parks	278,066	319,041	373,230	498,433	438,057	451,199
Northern Community Recreation	173,715	193,784	227,191	221,001	226,761	232,679
Oceanside Place	134,384	140,218	144,427	148,758	153,221	157,817
Ravensong Aquatic Centre	293,964	328,196	393,836	441,097	489,617	551,351
Liquid Waste Management Planning	5,833	5,873	6,562	6,957	7,373	7,816
Drinking Water/Watershed Protection	35,812	40,960	41,072	41,184	41,296	41,360
D69 Marine Search & Rescue	2,037	2,096	2,097	2,098	2,099	2,101
D69 Land Search & Rescue	1,472	2,588	2,588	2,589	2,590	2,591
D69 Emergency 911	63,605	67,182	68,612	71,120	72,840	75,025
Emergency Planning	45,116	54,639	60,749	72,198	74,364	76,594
EV Charging Stations	1,791	1,400	3,833	3,914	3,997	4,082
Feasibility Studies	20,000	20,000	20,000	20,000	20,000	20,000
Regional District General Services Requisition	\$1,938,015	\$2,080,875	\$2,424,807	\$2,775,560	\$2,881,945	\$3,055,005
Less: Solid Waste collection program adjustment						
	\$1,938,015	\$2,080,875	\$2,424,807	\$2,775,560	\$2,881,945	\$3,055,005
Vancouver Island Regional Library	267,255	291,579	300,327	309,337	318,616	328,174
Total Requisition	\$2,205,270	\$2,372,454	\$2,725,134	\$3,084,897	\$3,200,561	\$3,383,179
LOCAL SERVICE AREAS						
Dashwood Fire	918,442	1,024,625	1,157,349	1,192,069	1,227,831	1,264,666
Dashwood Fire Hall	43,743	68,289	436,266	436,323	436,382	436,443
Bow Horn Bay Fire	645,304	768,396	845,236	929,759	1,004,140	1,084,471

ELECTORAL AREA H - 5 Year Forecast

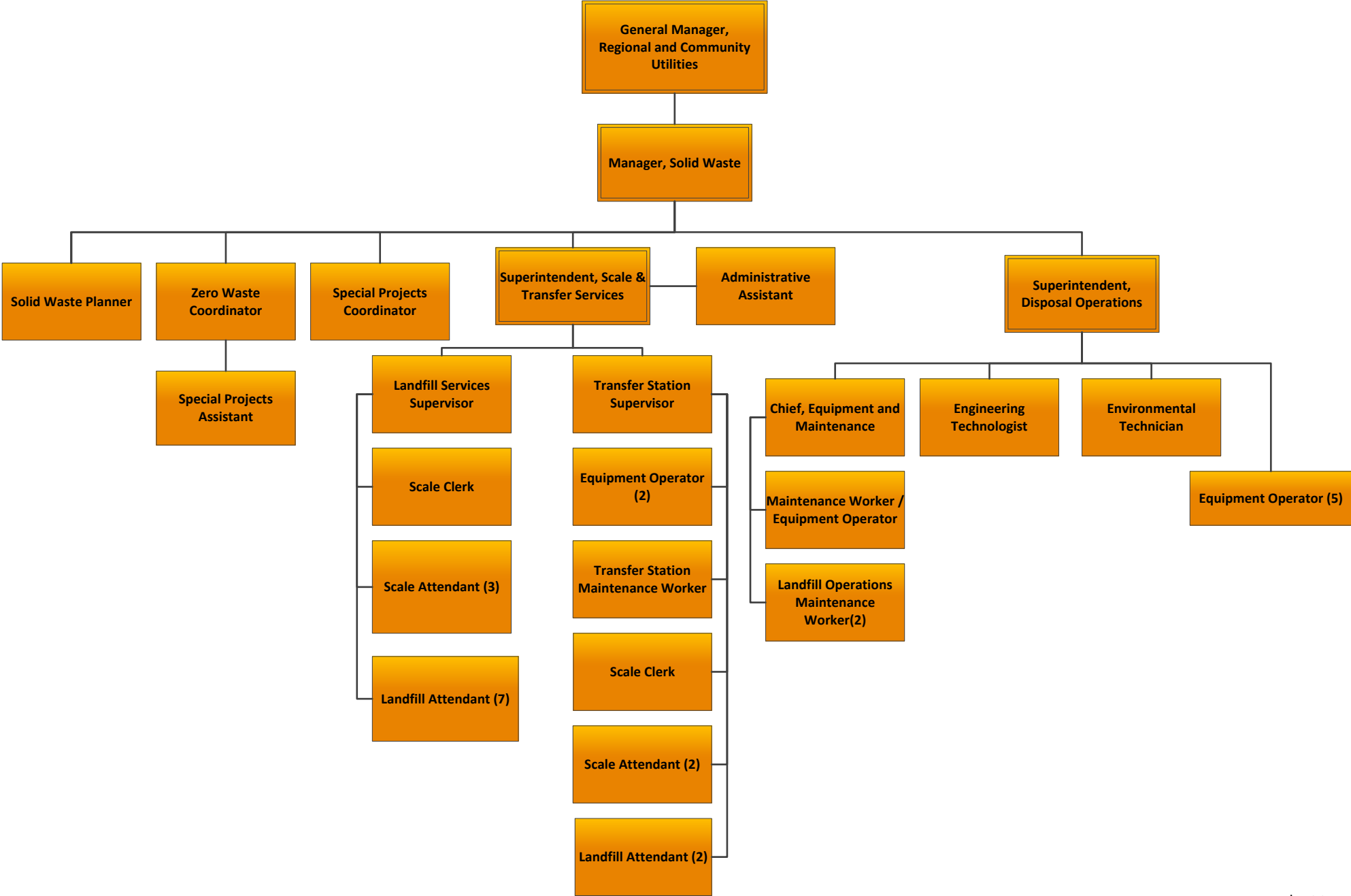
	Final 2022	Recommended 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Administration	0.052	0.042	0.059	0.079	0.088	0.089
Community Grants	0.007	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.045	0.038	0.042	0.049	0.053	0.053
Electoral Area Community Planning	0.140	0.128	0.151	0.161	0.165	0.169
Regional Growth Strategy	0.010	0.011	0.013	0.013	0.013	0.014
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.001	0.001	0.002	0.002
Unsightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.054	0.044	0.054	0.065	0.076	0.086
Solid Waste Management	0.018	0.018	0.020	0.024	0.027	0.032
Animal Control Area E, G & H	0.010	0.009	0.009	0.010	0.010	0.010
Regional Parks	0.050	0.053	0.059	0.065	0.067	0.069
Community Parks	0.125	0.126	0.145	0.191	0.166	0.169
Northern Community Recreation	0.078	0.076	0.088	0.085	0.086	0.087
Oceanside Place	0.060	0.055	0.056	0.057	0.058	0.059
Ravensong Aquatic Centre	0.132	0.129	0.153	0.169	0.185	0.206
Liquid Waste Management Planning	0.003	0.002	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	0.028	0.026	0.027	0.027	0.028	0.028
Emergency Planning	0.020	0.022	0.024	0.028	0.028	0.029
EV Charging Stations	0.001	0.001	0.001	0.002	0.002	0.002
Feasibility Studies	0.009	0.008	0.008	0.008	0.008	0.008
Regional District General Services Rate	0.847	0.795	0.920	1.044	1.071	1.120
Vancouver Island Regional Library	0.120	0.115	0.117	0.119	0.121	0.123
General Services Tax Rate	0.967	0.910	1.037	1.163	1.192	1.243
General Services Cost per \$100,000	\$96.71	\$91.01	\$103.67	\$116.26	\$119.15	\$124.34
Change in General Services Cost per \$100,000	(\$13.57)	(\$5.70)	\$12.66	\$12.59	\$2.90	\$5.19
Regional Parcel Taxes	\$18.63	\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Change in Regional Parcel Taxes	(\$17.99)	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Dashwood Fire	0.795	0.788	0.879	0.893	0.909	0.924
Dashwood Fire Hall	0.053	0.075	0.470	0.464	0.458	0.453
Bow Horn Bay Fire	0.656	0.681	0.740	0.803	0.856	0.913
Average Residential Value*	\$807,643	\$920,365	\$920,365	\$920,365	\$920,365	\$920,365
Property tax based on Average Residential Value	\$800	\$860	\$977	\$1,093	\$1,119	\$1,167

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

REGIONAL AND COMMUNITY UTILITIES



SOLID WASTE



**REGIONAL & COMMUNITY UTILITIES
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		9.0%	9.2%	8.8%	8.2%	8.7%	
Property taxes	(19,177,032)	(20,916,680)	(22,806,602)	(24,965,284)	(27,250,996)	(29,880,684)	(125,820,246)
Parcel taxes	(5,951,892)	(6,462,219)	(7,080,902)	(7,564,591)	(7,950,003)	(8,389,257)	(37,446,972)
	(25,128,924)	(27,378,899)	(29,887,504)	(32,529,875)	(35,200,999)	(38,269,941)	(163,267,218)
Operations	(2,646,473)	(2,813,467)	(2,862,420)	(2,906,261)	(2,951,046)	(2,996,819)	(14,530,013)
Landfill tipping fees	(9,900,000)	(10,669,464)	(10,558,531)	(10,776,176)	(10,154,571)	(9,614,995)	(51,773,737)
Utility user fees	(6,860,921)	(7,272,690)	(7,578,016)	(7,952,328)	(8,344,276)	(8,754,709)	(39,902,019)
Operating grants	(4,321,620)	(835,330)	(536)	(536)	(536)	(536)	(837,474)
Grants in lieu of taxes	(182,614)	(184,549)	(184,549)	(184,549)	(184,549)	(184,549)	(922,745)
Interdepartmental recoveries	(632,139)	(809,032)	(783,318)	(777,780)	(786,490)	(781,940)	(3,938,560)
Miscellaneous	(2,102,410)	(2,283,321)	(3,353,163)	(2,763,720)	(3,377,477)	(4,216,928)	(15,994,609)
Total Operating Revenues	(51,775,101)	(52,246,752)	(55,208,037)	(57,891,225)	(60,999,944)	(64,820,417)	(291,166,375)
Operating Expenditures							
Administration	3,035,188	3,676,830	3,743,903	3,903,983	4,038,075	4,196,739	19,559,530
Professional fees	2,479,890	2,117,116	2,087,354	2,138,167	2,155,865	2,264,451	10,762,953
Building ops	2,435,109	2,789,307	2,933,396	2,982,604	3,067,292	3,142,516	14,915,115
Veh & Equip ops	2,396,422	2,857,676	2,872,404	2,960,618	3,047,437	3,138,858	14,876,993
Operating costs	16,316,403	17,853,111	18,299,526	19,159,740	19,988,326	20,592,899	95,893,602
Program costs	317,708	355,340	302,640	305,678	308,808	306,032	1,578,498
Wages & benefits	11,395,654	12,634,494	13,515,447	14,074,157	14,651,261	15,017,542	69,892,901
Transfer to other gov/org	3,936,103	1,040,000					1,040,000
Contributions to reserve funds	9,241,763	10,767,669	4,537,999	5,089,872	4,784,595	4,795,447	29,975,582
Debt interest	1,416,513	1,743,754	1,722,948	1,718,773	1,716,773	1,714,052	8,616,300
Total Operating Expenditures	52,970,753	55,835,297	50,015,617	52,333,592	53,758,432	55,168,536	267,111,474
Operating (surplus)/deficit	1,195,652	3,588,545	(5,192,420)	(5,557,633)	(7,241,512)	(9,651,881)	(24,054,901)
Capital Asset Expenditures							
Capital expenditures	46,902,993	30,256,264	50,554,701	27,465,095	41,469,528	51,187,053	200,932,641
Transfer from reserves	(36,855,492)	(22,621,655)	(38,834,727)	(13,386,374)	(11,616,263)	(12,881,504)	(99,340,523)
Grants and other	(1,772,239)	(1,088,435)	(733,312)				(1,821,747)
New borrowing	(3,735,899)	(1,170,113)	(8,611,000)	(12,080,000)	(27,339,761)	(35,763,845)	(84,964,719)
Net Capital Assets funded from Operations	4,539,363	5,376,061	2,375,662	1,998,721	2,513,504	2,541,704	14,805,652
Capital Financing Charges							
Existing debt (principal)	2,282,036	2,524,944	2,632,187	2,615,060	2,615,060	2,612,427	12,999,678
New debt (principal & interest)	35,359	11,701	184,571	943,852	2,112,948	4,497,750	7,750,822
Total Capital Financing Charges	2,317,395	2,536,645	2,816,758	3,558,912	4,728,008	7,110,177	20,750,500
Net (surplus)/deficit for the year	8,052,410	11,501,251					11,501,251
Add: Transfer from appropriated surplus	(2,457,933)	(2,660,895)					(2,660,895)
Add: Prior year (surplus) / deficit	(5,594,477)	(8,840,356)					(8,840,356)
(Surplus) applied to future years							

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(198,114)	0.6%	(221,376)	11.7%	(234,659)	6.0%	(248,738)	6.0%	(263,662)	6.0%
2871 WASTEWATER - SOUTHERN COMMUNITY	(11,214,402)	9.0%	(12,223,698)	9.0%	(13,323,831)	9.0%	(14,522,976)	9.0%	(15,830,044)	9.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(6,650,216)	8.0%	(7,248,735)	9.0%	(7,901,122)	9.0%	(8,612,223)	9.0%	(9,387,323)	9.0%
2877 WASTEWATER - DUKE POINT	(372,675)	10.0%	(406,216)	9.0%	(442,775)	9.0%	(482,625)	9.0%	(526,061)	9.0%
	(\$18,435,407)		(\$20,100,025)		(\$21,902,387)		(\$23,866,562)		(\$26,007,090)	
Water Supply										
2034 WATER - SURFSIDE	(17,489)	(14.8%)	(19,238)	10.0%	(21,162)	10.0%	(26,452)	25.0%	(29,097)	10.0%
2038 WATER - FRENCH CREEK	(90,275)	(24.0%)	(129,093)	43.0%	(144,584)	12.0%	(151,814)	5.0%	(166,995)	10.0%
2039 WATER - WHISKEY CREEK	(128,556)	5.0%	(172,984)	34.6%	(190,282)	10.0%	(199,796)	5.0%	(209,786)	5.0%
2042 WATER - DECOURCY	(13,374)	3.0%	(13,775)	3.0%	(14,188)	3.0%	(14,614)	3.0%	(15,053)	3.0%
2043 WATER - SAN PAREIL	(169,619)	(4.7%)	(204,941)	20.8%	(212,966)	3.9%	(219,354)	3.0%	(225,935)	3.0%
2044 WATER - RIVERTWOOD	(4,080)	(31.3%)		(100.0%)						
2045 WATER - RIVER'S EDGE	(55,281)	5.8%	(82,922)	50.0%	(174,135)	110.0%	(179,359)	3.0%	(184,740)	3.0%
2046 WATER - MELROSE TERRACE	(39,862)	10.0%	(43,848)	10.0%	(48,233)	10.0%	(49,680)	3.0%	(51,170)	3.0%
2047 WATER - NANOOSE PENINSULA	(1,593,107)	15.0%	(1,752,418)	10.0%	(1,822,514)	4.0%	(1,895,415)	4.0%	(1,990,186)	5.0%
2048 BULK WATER - NANOOSE BAY	(1,258,755)	1.3%	(1,292,370)	2.7%	(1,318,218)	2.0%	(1,344,582)	2.0%	(1,371,473)	2.0%
2049 BULK WATER - FRENCH CREEK	(4,612)	6.8%	(4,612)		(4,612)		(4,612)		(4,612)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(74,492)	0.3%	(74,471)		(74,450)		(74,450)		(74,450)	
2051 WATER - WESTURNE HEIGHTS	(28,390)	2.0%	(28,958)	2.0%	(29,537)	2.0%	(30,128)	2.0%	(30,730)	2.0%
4500 DRINKING WATER/WATERSHED PROTECTION	(1,140,160)	14.8%	(1,144,000)	0.3%	(1,147,840)	0.3%	(1,151,680)	0.3%	(1,155,520)	0.3%
	(\$4,618,052)		(\$4,963,630)		(\$5,202,721)		(\$5,341,936)		(\$5,509,747)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(20,899)	162.9%	(15,026)	(28.1%)	(15,477)	3.0%	(15,941)	3.0%	(16,419)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(26,427)	3.0%	(27,220)	3.0%	(28,036)	3.0%	(28,877)	3.0%	(29,744)	3.0%
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(81,000)	57.3%	(66,430)	(18.0%)	(68,423)	3.0%	(70,476)	3.0%	(72,590)	3.0%
2056 STREETLIGHTING - RIVER'S EDGE	(7,823)	3.0%	(8,058)	3.0%	(8,299)	3.0%	(8,548)	3.0%	(8,805)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(3,026)	34.3%	(3,117)	3.0%	(3,210)	3.0%	(3,307)	3.0%	(3,406)	3.0%
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(4,000)	(17.0%)	(4,120)	3.0%	(4,244)	3.0%	(4,371)	3.0%	(4,502)	3.0%
	(\$143,175)		(\$123,971)		(\$127,689)		(\$131,520)		(\$135,466)	
Sewer Collection										
2090 STORMWATER - RIVER'S EDGE	(5,872)	58.7%	(6,048)	3.0%	(6,230)	3.0%	(6,416)	3.0%	(6,609)	3.0%
2091 STORMWATER - CEDAR ESTATES	(4,395)	3.0%	(4,527)	3.0%	(4,663)	3.0%	(4,803)	3.0%	(4,947)	3.0%
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(986,652)	13.4%	(1,150,229)	16.6%	(1,322,763)	15.0%	(1,494,723)	13.0%	(1,689,037)	13.0%
7550 SEWER - FRENCH CREEK COLLECTION	(1,116,445)	10.0%	(1,194,596)	7.0%	(1,254,326)	5.0%	(1,317,042)	5.0%	(1,382,894)	5.0%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(63,275)	5.0%	(67,072)	6.0%	(71,096)	6.0%	(73,940)	4.0%	(76,158)	3.0%
7554 SEWER - PACIFIC SHORES	(90,237)	4.0%	(94,749)	5.0%	(97,591)	3.0%	(100,519)	3.0%	(103,535)	3.0%
7555 SEWER - SURFSIDE	(31,188)	3.0%	(32,747)	5.0%	(34,385)	5.0%	(36,104)	5.0%	(37,909)	5.0%
7557 SEWER - BARCLAY CR	(212,831)	16.5%	(234,470)	10.2%	(239,447)	2.1%	(244,573)	2.1%	(249,853)	2.2%
7558 SEWER - CEDAR COLLECTION	(55,000)	37.0%	(57,750)	5.0%	(59,483)	3.0%	(61,267)	3.0%	(63,105)	3.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(6,147)	0.2%	(6,148)		(6,148)		(6,148)		(6,148)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,215)	5.2%	(4,215)		(4,215)		(4,215)		(4,215)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(52,332)	0.2%	(52,332)		(52,332)		(52,332)		(52,332)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(3,458)	0.3%	(3,458)		(3,458)		(3,458)		(3,458)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(11,600)	0.3%	(11,599)		(11,599)		(11,599)		(11,599)	
7569 SEWER - REID RD DEBT	(3,651)	0.2%	(3,651)		(3,651)		(3,651)		(3,651)	
7570 SEWER - HAWTHORNE RISE DEBT	(10,016)	0.3%	(10,016)		(10,016)		(10,016)		(10,016)	
	(\$2,657,314)		(\$2,933,607)		(\$3,181,403)		(\$3,430,806)		(\$3,705,466)	
EV Charging Station										
0212 EV CHARGING STATION	(7,916)	(21.8%)	(21,680)	173.9%	(22,135)	2.1%	(22,604)	2.1%	(23,087)	2.1%
	(\$7,916)		(\$21,680)		(\$22,135)		(\$22,604)		(\$23,087)	

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(1,517,035)	10.0%	(1,744,591)	15.0%	(2,093,540)	20.0%	(2,407,571)	15.0%	(2,889,085)	20.0%
	(\$1,517,035)		(\$1,744,591)		(\$2,093,540)		(\$2,407,571)		(\$2,889,085)	
Total REGIONAL & COMMUNITY UTILITIES	(27,378,899)	9.0%	(29,887,504)	9.2%	(32,529,875)	8.8%	(35,200,999)	8.2%	(38,269,941)	8.7%

**Liquid Waste Management Planning
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.6%	11.7%	6.0%	6.0%	6.0%	
Property taxes	(197,024)	(198,114)	(221,376)	(234,659)	(248,738)	(263,662)	(1,166,549)
	(197,024)	(198,114)	(221,376)	(234,659)	(248,738)	(263,662)	(1,166,549)
Operations	(80,000)	(90,000)	(92,700)	(95,481)	(98,345)	(101,296)	(477,822)
Miscellaneous		(24,290)	(49,955)	(43,223)	(35,871)	(27,853)	(181,192)
Total Operating Revenues	(277,024)	(312,404)	(364,031)	(373,363)	(382,954)	(392,811)	(1,825,563)
Operating Expenditures							
Administration	21,705	28,573	35,882	36,958	38,067	39,209	178,689
Professional fees	44,000	34,000	10,000	10,300	10,609	10,927	75,836
Building ops	15,486	19,568	24,035	24,035	24,035	24,035	115,708
Veh & Equip ops	895	1,027	1,058	1,090	1,122	1,156	5,453
Operating costs	23,486	23,559	18,339	18,889	19,456	20,040	100,283
Program costs	103,333	98,333	101,283	104,321	107,451	110,675	522,063
Wages & benefits	168,233	170,033	173,434	177,770	182,214	186,769	890,220
Contributions to reserve funds	40,059						
Total Operating Expenditures	417,197	375,093	364,031	373,363	382,954	392,811	1,888,252
Operating (surplus)/deficit	140,173	62,689					62,689
Capital Asset Expenditures							
Capital expenditures	1,386						
Net Capital Assets funded from Operations	1,386						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	141,559	62,689					62,689
Add: Transfer from appropriated surplus	(65,000)	(39,000)					(39,000)
Add: Prior year (surplus) / deficit	(76,559)	(23,689)					(23,689)
(Surplus) applied to future years							

**Wastewater Southern Community
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		9.0%	9.0%	9.0%	9.0%	9.0%	
Property taxes	(10,288,442)	(11,214,402)	(12,223,698)	(13,323,831)	(14,522,976)	(15,830,044)	(67,114,951)
	(10,288,442)	(11,214,402)	(12,223,698)	(13,323,831)	(14,522,976)	(15,830,044)	(67,114,951)
Operations	(690,720)	(715,720)	(737,192)	(755,621)	(774,512)	(793,875)	(3,776,920)
Grants in lieu of taxes	(164,710)	(164,710)	(164,710)	(164,710)	(164,710)	(164,710)	(823,550)
Interdepartmental recoveries	(127,945)	(141,958)	(141,958)	(141,958)	(141,958)	(141,958)	(709,790)
Miscellaneous	(859,805)	(876,168)	(876,168)	(876,168)	(876,168)	(1,263,235)	(4,767,907)
Total Operating Revenues	(12,131,622)	(13,112,958)	(14,143,726)	(15,262,288)	(16,480,324)	(18,193,822)	(77,193,118)
Operating Expenditures							
Administration	718,754	987,046	998,859	998,176	1,033,712	1,060,879	5,078,672
Professional fees	663,097	482,842	667,328	697,347	693,268	714,066	3,254,851
Building ops	1,232,538	1,415,348	1,457,808	1,501,542	1,546,588	1,592,986	7,514,272
Veh & Equip ops	837,877	865,344	891,304	918,044	945,585	973,952	4,594,229
Operating costs	2,219,524	2,238,199	2,295,558	2,364,424	2,435,357	2,508,418	11,841,956
Wages & benefits	2,607,130	2,891,818	3,116,114	3,304,431	3,499,666	3,587,158	16,399,187
Contributions to reserve funds	879,979	1,574,920	208,280	547,917	259,394	427,498	3,018,009
Debt interest	1,103,900	1,380,615	1,380,615	1,380,615	1,380,615	1,380,615	6,903,075
Total Operating Expenditures	10,262,799	11,836,132	11,015,866	11,712,496	11,794,185	12,245,572	58,604,251
Operating (surplus)/deficit	(1,868,823)	(1,276,826)	(3,127,860)	(3,549,792)	(4,686,139)	(5,948,250)	(18,588,867)
Capital Asset Expenditures							
Capital expenditures	15,926,613	9,306,345	11,216,013	8,389,147	19,221,589	21,596,349	69,729,443
Transfer from reserves	(13,241,255)	(7,906,749)	(3,013,051)	(3,924,643)	(4,378,374)	(980,000)	(20,202,817)
Grants and other	(550,000)						
New borrowing	(1,149,300)	(194,113)	(7,311,000)	(3,730,000)	(13,382,761)	(19,076,845)	(43,694,719)
Net Capital Assets funded from Operations	986,058	1,205,483	891,962	734,504	1,460,454	1,539,504	5,831,907
Capital Financing Charges							
Existing debt (principal)	1,907,150	2,120,454	2,146,454	2,146,454	2,146,454	2,146,454	10,706,270
New debt (principal & interest)	11,493	1,941	89,444	668,834	1,079,231	2,262,292	4,101,742
Total Capital Financing Charges	1,918,643	2,122,395	2,235,898	2,815,288	3,225,685	4,408,746	14,808,012
Net (surplus)/deficit for the year	1,035,878	2,051,052					2,051,052
Add: Transfer from appropriated surplus	(395,698)	(423,900)					(423,900)
Add: Prior year (surplus) / deficit	(640,180)	(1,627,152)					(1,627,152)
(Surplus) applied to future years							

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2871 MAJOR CAP - WASTEWATER NPCC	924,812	660,000	600,000	600,000	600,000	3,384,812
VH-2871 VEHICLE - WASTEWATER NPCC	105,622	79,000	86,000	63,950	43,000	377,572
WW-0023 GNPCC - DEPARTURE BAY PUMP STATION UPGRD	972,851	2,325,000	4,100,000	9,597,967	9,350,000	26,345,818
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	62,179					62,179
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	728,297	1,068,591	415,725	8,840,725	8,840,725	19,894,063
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPGRADE	160,570					160,570
WW-0032 GNPCC - BASEMENT MCC REPLACEMENT	690,437	1,127,235				1,817,672
WW-0035 GNPCC - DIGESTER #1 UPGRADE				247,059	2,890,735	3,137,794
WW-0036 GNPCC - WPS UPGRADE	1,474,959	2,307,731				3,782,690
WW-0037 GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	10,398					10,398
WW-0038 GNPCC - GRIT & SED TANK RELINING	1,457,115	3,440,000	2,125,000			7,022,115
WW-0041 GNPCC-NORTH SLOPE INTRCPTR BEACH EROSION	1,293,174					1,293,174
WW-0042 GNPCC - BIOGAS BLOWER RELOCATION	794,783					794,783
WW-0043 GNPCC - BIOGAS FLARE UPGRADE	488,968					488,968
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND SEC			788,925			788,925
WW-0048 GNPCC - RECLAIM WATER		102,450	392,450			494,900
WW-0049 GNPCC - MAFFEO SUTTON BAR SCREEN IMPROV	300,474					300,474
WW-0050 GNPCC - GRIT PIPING REPLACEMENT		251,250				251,250
Total Wastewater Southern Community	9,464,639	11,361,257	8,508,100	19,349,701	21,724,460	70,408,157

**Wastewater Southern Community
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	6,580,483	1,797,916	1,678,670	1,857,570	1,544,828
Contributions	1,574,920	208,280	547,917	259,394	427,498
Interest earned	65,805	22,474	20,983	27,864	27,034
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER NPCC				(600,000)	(500,000)
GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	(62,179)				
GNPCC - CHASE RIVER PUMP STATION UPGRADE	(160,570)				
GNPCC - BASEMENT MCC REPLACEMENT	(680,202)				
GNPCC - WPS UPGRADE	(1,456,228)				
GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	(10,398)				
GNPCC - GRIT & SED TANK RELINING	(1,457,115)				
GNPCC-NORTH SLOPE INTRCPTR BEACH EROSION	(1,286,149)				
GNPCC - BIOGAS BLOWER RELOCATION	(789,903)				
GNPCC - BIOGAS FLARE UPGRADE	(235,548)				
GNPCC - RECLAIM WATER		(100,000)	(390,000)		
GNPCC - MAFFEO SUTTON BAR SCREEN IMPROV	(285,000)				
GNPCC - GRIT PIPING REPLACEMENT		(250,000)			
Total Withdrawals for capital projects	(6,423,292)	(350,000)	(390,000)	(600,000)	(500,000)
Closing Balance Reserve Fund	1,797,916	1,678,670	1,857,570	1,544,828	1,499,360
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	4,315,945	4,796,534	4,114,327	2,562,809	1,068,526
Contributions	2,773,290	2,773,290	2,784,099	3,098,052	3,024,838
Interest earned	43,159	59,957	51,429	38,442	18,699
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	(778,738)	(1,860,000)	(3,280,000)	(3,778,374)	(480,000)
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	(519,719)	(803,051)	(254,643)		
GNPCC - BIOGAS FLARE UPGRADE	(185,000)				
Total Withdrawals for capital projects	(1,483,457)	(2,663,051)	(3,534,643)	(3,778,374)	(480,000)
Other transfers out of DCCs	852,403	852,403	852,403	852,403	1,239,469
Closing Balance DCC Fund	4,796,534	4,114,327	2,562,809	1,068,526	2,392,594
New Borrowing					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	194,113	465,000	820,000	5,819,593	8,870,000

**Wastewater Southern Community
Fund Manager Summary**

	2023	2024	2025	2026	2027
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING				7,331,643	7,331,643
GNPCC - BASEMENT MCC REPLACEMENT		1,117,000			
GNPCC - DIGESTER #1 UPGRADE				231,525	2,875,202
GNPCC - WPS UPGRADE		2,289,000			
GNPCC - GRIT & SED TANK RELINING		3,440,000	2,125,000		
GNPCC - OLD OUTFALL PIPE DECOM LAND SEC			785,000		
Total New Borrowing	194,113	7,311,000	3,730,000	13,382,761	19,076,845
New Debt Principal/Int		16,334	615,200	313,869	1,126,121
New Debt Principal/Int(Cumulative)		16,334	631,534	945,403	2,071,524
Borrowing cost	1,941	73,110	37,300	133,828	190,768

**Wastewater Northern Community
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		8.0%	9.0%	9.0%	9.0%	9.0%	
Property taxes	(6,157,607)	(6,650,216)	(7,248,735)	(7,901,122)	(8,612,223)	(9,387,323)	(39,799,619)
	(6,157,607)	(6,650,216)	(7,248,735)	(7,901,122)	(8,612,223)	(9,387,323)	(39,799,619)
Operations	(524,800)	(524,800)	(540,544)	(554,058)	(567,909)	(582,107)	(2,769,418)
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries	(6,450)	(6,450)	(6,450)	(6,450)	(6,450)	(6,450)	(32,250)
Miscellaneous	(9,000)	(9,000)	(9,000)	(9,000)	(77,924)	(284,697)	(389,621)
Total Operating Revenues	(6,703,327)	(7,195,936)	(7,810,199)	(8,476,100)	(9,269,976)	(10,266,047)	(43,018,258)
Operating Expenditures							
Administration	303,919	429,210	420,518	481,884	547,016	576,340	2,454,968
Professional fees	248,417	258,689	266,449	274,443	282,676	291,156	1,373,413
Building ops	424,617	463,791	477,705	492,036	506,797	522,001	2,462,330
Veh & Equip ops	449,590	646,044	665,426	685,388	705,950	727,129	3,429,937
Operating costs	927,151	945,797	971,237	1,150,375	1,334,886	1,374,932	5,777,227
Wages & benefits	1,772,025	2,037,579	2,335,209	2,492,962	2,656,647	2,723,063	12,245,460
Contributions to reserve funds	2,421,526	2,948,066	2,038,655	2,192,512	1,889,182	1,511,951	10,580,366
Total Operating Expenditures	6,547,245	7,729,176	7,175,199	7,769,600	7,923,154	7,726,572	38,323,701
Operating (surplus)/deficit	(156,082)	533,240	(635,000)	(706,500)	(1,346,822)	(2,539,475)	(4,694,557)
Capital Asset Expenditures							
Capital expenditures	17,784,533	8,592,136	35,425,048	15,112,931	16,058,769	20,042,500	95,231,384
Transfer from reserves	(15,370,729)	(7,705,436)	(34,056,736)	(7,327,931)	(2,090,169)	(3,995,500)	(55,175,772)
Grants and other			(733,312)				(733,312)
New borrowing	(1,268,801)			(7,150,000)	(13,357,000)	(15,387,000)	(35,894,000)
Net Capital Assets funded from Operations	1,145,003	886,700	635,000	635,000	611,600	660,000	3,428,300
Capital Financing Charges							
New debt (principal & interest)	12,688			71,500	735,222	1,879,475	2,686,197
Total Capital Financing Charges	12,688			71,500	735,222	1,879,475	2,686,197
Net (surplus)/deficit for the year	1,001,609	1,419,940					1,419,940
Add: Transfer from appropriated surplus	(316,607)	(569,000)					(569,000)
Add: Prior year (surplus) / deficit	(685,002)	(850,940)					(850,940)
(Surplus) applied to future years							

Wastewater Northern Community

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2872 MAJOR CAP - WASTEWATER FCPC	1,362,500	635,000	600,000	600,000	600,000	3,797,500
VH-2872 VEHICLE - WASTEWATER FCPC	204,200		35,000	11,600	60,000	310,800
WW-0010 FCPC - PLANT EXPANSION (2016)	1,649,822	32,245,616	14,277,931	13,389,669		61,563,038
WW-0018 FCPC-ATAD 2ND GENERATION CONCEPT DESIGN	2,146,042	2,544,432				4,690,474
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD 2016	2,139,572					2,139,572
WW-0027 FCPC - OUTFALL REPLACEMENT				247,250	747,250	994,500
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	105,940				278,440	384,380
WW-0040 FCPC - PRIMARY CLARIFIER ROOF REPLACMNT				162,388	824,888	987,276
WW-0044 FCPC - ATAD 2ND GENERATION			248,750	1,748,750	17,648,750	19,646,250
WW-0051 FCPC - INFLUENT PIPE REPAIR	1,005,000					1,005,000
Total Wastewater Northern Community	8,613,076	35,425,048	15,161,681	16,159,657	20,159,328	95,518,790

**Wastewater Northern Community
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	20,311,235	17,438,323	1,833,661	1,481,791	2,016,068
Contributions	2,948,066	2,038,655	2,192,512	1,889,182	1,511,951
Interest earned	203,112	217,979	22,921	22,227	35,281
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER FCPC	(680,000)				
FCPC - PLANT EXPANSION (2016)	(845,576)	(16,356,864)	(2,567,303)	(1,219,632)	
FCPC-ATAD 2ND GENERATION CONCEPT DESIGN	(1,286,042)	(1,504,432)			
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(2,139,572)				
FCPC - BAY AVE FORCEMAIN REPLACEMENT	(72,900)				(212,625)
FCPC - PRIMARY CLARIFIER ROOF REPLACMNT				(157,500)	(820,000)
FCPC - INFLUENT PIPE REPAIR	(1,000,000)				
Total Withdrawals for capital projects	(6,024,090)	(17,861,296)	(2,567,303)	(1,377,132)	(1,032,625)
Closing Balance Reserve Fund	17,438,323	1,833,661	1,481,791	2,016,068	2,530,675
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	17,773,754	18,294,654	4,306,297	1,550,996	2,455,293
Contributions	2,024,508	1,978,400	1,951,498	1,662,993	1,649,689
Interest earned	177,738	228,683	53,829	23,265	42,968
Withdrawals for capital projects:					
FCPC - PLANT EXPANSION (2016)	(804,246)	(15,155,440)	(4,710,628)	(170,037)	
FCPC-ATAD 2ND GENERATION CONCEPT DESIGN	(860,000)	(1,040,000)			
FCPC - OUTFALL REPLACEMENT				(118,000)	(413,000)
FCPC - BAY AVE FORCEMAIN REPLACEMENT	(17,100)				(49,875)
FCPC - ATAD 2ND GENERATION			(50,000)	(425,000)	(2,500,000)
Total Withdrawals for capital projects	(1,681,346)	(16,195,440)	(4,760,628)	(713,037)	(2,962,875)
Other transfers out of DCCs				68,924	275,697
Closing Balance DCC Fund	18,294,654	4,306,297	1,550,996	2,455,293	909,378
New Borrowing					
FCPC - PLANT EXPANSION (2016)			7,000,000	12,000,000	
FCPC - OUTFALL REPLACEMENT				82,000	287,000
FCPC - ATAD 2ND GENERATION			150,000	1,275,000	15,100,000
Total New Borrowing			7,150,000	13,357,000	15,387,000
New Debt Principal/Int				601,652	1,123,953



**Wastewater Northern Community
Fund Manager Summary**

	2023	2024	2025	2026	2027
New Debt Principal/Int(Cumulative)				601,652	1,725,605
Borrowing cost			71,500	133,570	153,870

**Wastewater Duke Point
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		10.0%	9.0%	9.0%	9.0%	9.0%	
Property taxes	(338,795)	(372,675)	(406,216)	(442,775)	(482,625)	(526,061)	(2,230,352)
	(338,795)	(372,675)	(406,216)	(442,775)	(482,625)	(526,061)	(2,230,352)
Operations	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(70,000)
Utility user fees	(16,000)	(16,000)	(16,320)	(16,646)	(16,979)	(17,319)	(83,264)
Interdepartmental recoveries	(84,547)	(101,147)	(101,147)	(101,147)	(101,147)	(101,147)	(505,735)
Total Operating Revenues	(453,342)	(503,822)	(537,683)	(574,568)	(614,751)	(658,527)	(2,889,351)
Operating Expenditures							
Administration	33,662	40,431	39,851	66,023	67,255	68,523	282,083
Professional fees	15,507	20,444	21,057	21,689	22,340	23,010	108,540
Building ops	19,989	23,427	24,130	24,854	25,600	26,368	124,379
Veh & Equip ops	25,425	30,448	31,361	32,302	33,271	34,269	161,651
Operating costs	137,271	145,186	148,258	152,683	157,240	161,935	765,302
Wages & benefits	155,652	167,070	199,801	204,796	209,916	215,164	996,747
Contributions to reserve funds	94,488	40,501	64,525	34,721	61,194	87,058	287,999
Total Operating Expenditures	481,994	467,507	528,983	537,068	576,816	616,327	2,726,701
Operating (surplus)/deficit	28,652	(36,315)	(8,700)	(37,500)	(37,935)	(42,200)	(162,650)
Capital Asset Expenditures							
Capital expenditures	398,105	90,376	69,200	107,500	537,935	5,242,200	6,047,211
Transfer from reserves	(363,375)	(72,649)	(60,500)	(70,000)	(500,000)	(5,200,000)	(5,903,149)
Net Capital Assets funded from Operations	34,730	17,727	8,700	37,500	37,935	42,200	144,062
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	63,382	(18,588)					(18,588)
Add: Transfer from appropriated surplus	(487)	(17,100)					(17,100)
Add: Prior year (surplus) / deficit	(62,895)	35,688					35,688
(Surplus) applied to future years							

Wastewater Duke Point

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	10,000	60,500	37,500	37,500	37,500	183,000
VH-2877 VEHICLE - WASTEWATER DUKE POINT	7,727	8,700		435	4,700	21,562
WW-0033 DPPCC - AQUARAY UV SYSTEM	74,390					74,390
WW-0034 DPPCC - PHASE 1 EXPANSION			94,977	524,977	5,224,977	5,844,931
Total Wastewater Duke Point	92,117	69,200	132,477	562,912	5,267,177	6,123,883

**Wastewater Duke Point
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	912,464	566,218	577,321	619,259	689,742
Contributions	40,501	64,525	104,721	561,194	5,287,058
Interest earned	9,124	7,078	7,217	9,289	12,071
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER DUKE POINT		(60,500)			
DPPCC - AQUARAY UV SYSTEM	(72,649)				
DPPCC - PHASE 1 EXPANSION			(70,000)	(500,000)	(5,200,000)
Total Withdrawals for capital projects	(72,649)	(60,500)	(70,000)	(500,000)	(5,200,000)
Other transfers out of Reserve	323,222				
Closing Balance Reserve Fund	566,218	577,321	619,259	689,742	788,871
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	123,681	124,918	126,479	128,060	129,981
Interest earned	1,237	1,561	1,581	1,921	2,275
Withdrawals for capital projects:					
Closing Balance DCC Fund	124,918	126,479	128,060	129,981	132,256

**Wastewater Nanoose
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		13.4%	16.6%	15.0%	13.0%	13.0%	
Parcel taxes	(869,738)	(986,652)	(1,150,229)	(1,322,763)	(1,494,723)	(1,689,037)	(6,643,404)
	(869,738)	(986,652)	(1,150,229)	(1,322,763)	(1,494,723)	(1,689,037)	(6,643,404)
Utility user fees	(37,464)	(48,730)	(48,730)	(48,730)	(48,730)	(48,730)	(243,650)
Interdepartmental recoveries	(210)	(210)	(210)	(210)	(210)	(210)	(1,050)
Total Operating Revenues	(907,412)	(1,035,592)	(1,199,169)	(1,371,703)	(1,543,663)	(1,737,977)	(6,888,104)
Operating Expenditures							
Administration	40,670	52,649	66,279	68,267	70,315	95,077	352,587
Professional fees	19,876	17,523	18,049	18,590	19,148	19,722	93,032
Building ops	52,821	58,861	62,529	64,405	66,337	68,327	320,459
Veh & Equip ops	110,757	122,419	126,091	129,874	133,770	137,783	649,937
Operating costs	292,907	277,917	409,826	422,120	434,784	447,827	1,992,474
Wages & benefits	204,426	267,946	300,383	318,934	338,169	346,623	1,572,055
Contributions to reserve funds	127,683	229,185	8,698	12,199	272,811	402,304	925,197
Debt interest		9,900	33,000	33,000	33,000	33,000	141,900
Total Operating Expenditures	849,140	1,036,400	1,024,855	1,067,389	1,368,334	1,550,663	6,047,641
Operating (surplus)/deficit	(58,272)	808	(174,314)	(304,314)	(175,329)	(187,314)	(840,463)
Capital Asset Expenditures							
Capital expenditures	1,783,244	2,422,511	50,000	245,000	51,015	2,050,000	4,818,526
Transfer from reserves	(1,644,908)	(1,425,981)		(65,000)		(700,000)	(2,190,981)
New borrowing		(660,000)				(1,300,000)	(1,960,000)
Net Capital Assets funded from Operations	138,336	336,530	50,000	180,000	51,015	50,000	667,545
Capital Financing Charges							
Existing debt (principal)			68,777	68,777	68,777	68,777	275,108
New debt (principal & interest)		6,600	55,537	55,537	55,537	68,537	241,748
Total Capital Financing Charges		6,600	124,314	124,314	124,314	137,314	516,856
Net (surplus)/deficit for the year	80,064	343,938					343,938
Add: Transfer from appropriated surplus	(76,136)	(126,200)					(126,200)
Add: Prior year (surplus) / deficit	(3,928)	(217,738)					(217,738)
(Surplus) applied to future years							

Wastewater Nanoose

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	205,500	50,000	50,000	50,000	50,000	405,500
VH-2851 VEHICLE - WASTEWATER NANOOSE	131,030		195,000	1,015		327,045
WW-0011 NBPCC - NANOOSE SEC TRMNT PRELIM ENG	19,491					19,491
WW-0022 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	2,066,490					2,066,490
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2					2,022,652	2,022,652
Total Wastewater Nanoose	2,422,511	50,000	245,000	51,015	2,072,652	4,841,178

**Wastewater Nanoose
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,319,919	136,322	146,724	95,757	370,004
Contributions	229,185	8,698	12,199	272,811	402,304
Interest earned	13,199	1,704	1,834	1,436	6,475
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER NANOOSE			(50,000)		
VEHICLE - WASTEWATER NANOOSE			(15,000)		
NBPCC - NANOOSE SEC TRMNT PRELIM ENG	(19,491)				
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	(1,406,490)				
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2					(700,000)
Total Withdrawals for capital projects	(1,425,981)		(65,000)		(700,000)
Closing Balance Reserve Fund	136,322	146,724	95,757	370,004	78,783
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	399,789	403,787	408,834	413,944	420,153
Interest earned	3,998	5,047	5,110	6,209	7,353
Withdrawals for capital projects:					
Closing Balance DCC Fund	403,787	408,834	413,944	420,153	427,506
New Borrowing					
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	660,000				
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2					1,300,000
Total New Borrowing	660,000				1,300,000
New Debt Principal/Int		55,537			
New Debt Principal/Int(Cumulative)		55,537	55,537	55,537	55,537
Borrowing cost	6,600				13,000

**Water - Surfside
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(14.8%)	10.0%	10.0%	25.0%	10.0%	
Parcel taxes	(20,519)	(17,489)	(19,238)	(21,162)	(26,452)	(29,097)	(113,438)
	(20,519)	(17,489)	(19,238)	(21,162)	(26,452)	(29,097)	(113,438)
Operations	(780)	(780)	(780)	(780)	(780)	(780)	(3,900)
Utility user fees	(12,366)	(12,880)	(13,266)	(13,664)	(14,074)	(14,497)	(68,381)
Grants in lieu of taxes	(501)	(526)	(526)	(526)	(526)	(526)	(2,630)
Interdepartmental recoveries	(65)	(65)	(65)	(65)	(65)	(65)	(325)
Miscellaneous		(5,000)					(5,000)
Total Operating Revenues	(34,231)	(36,740)	(33,875)	(36,197)	(41,897)	(44,965)	(193,674)
Operating Expenditures							
Administration	2,384	2,833	2,833	2,833	6,333	2,833	17,665
Professional fees	1,303	1,531	1,307	1,307	1,307	1,307	6,759
Building ops	1,923	2,193	2,259	2,327	2,396	2,468	11,643
Veh & Equip ops	2,023	7,408	2,575	2,653	2,732	2,814	18,182
Operating costs	6,613	6,648	6,800	7,002	7,210	7,424	35,084
Wages & benefits	12,851	13,760	14,977	15,352	15,736	16,129	75,954
Contributions to reserve funds	16,070	298	3,124	4,723	6,183	11,990	26,318
Total Operating Expenditures	43,167	34,671	33,875	36,197	41,897	44,965	191,605
Operating (surplus)/deficit	8,936	(2,069)					(2,069)
Capital Asset Expenditures							
Capital expenditures	110,617	64,154	878		5,000	653	70,685
Transfer from reserves	(40,566)	(246)	(878)		(5,000)	(653)	(6,777)
Grants and other	(70,000)	(63,908)					(63,908)
Net Capital Assets funded from Operations	51						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,987	(2,069)					(2,069)
Add: Transfer from appropriated surplus		(280)					(280)
Add: Prior year (surplus) / deficit	(8,987)	2,349					2,349
(Surplus) applied to future years							



Water - Surfside

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2034 MAJOR CAP - WATER SURFSIDE	15,355	269				15,624
VH-2034 VEHICLE - WATER SURFSIDE		609			653	1,262
WT-0028 SURFSIDE RESERVOIR/PH/CONTROLS UPGRADE	48,799					48,799
WT-0039 SURFSIDE AC PIPE REPLACEMENT				8,500		8,500
Total Water - Surfside	64,154	878		8,500	653	74,185

**Water - Surfside
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	29,531	24,605	27,494	32,287	33,682
Contributions	25	2,851	4,450	5,910	11,717
Interest earned	295	307	343	485	589
Withdrawals for capital projects:					
MAJOR CAP - WATER SURFSIDE	(246)	(269)			
SURFSIDE AC PIPE REPLACEMENT				(5,000)	
Total Withdrawals for capital projects	(246)	(269)		(5,000)	
Other transfers out of Reserve	5,000				
Closing Balance Reserve Fund	24,605	27,494	32,287	33,682	45,988
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SURFSIDE		(609)			(653)
Total Withdrawals for capital projects		(609)			(653)
Closing Balance Reserve Account		(609)			(653)

**Water - French Creek
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(24.0%)	43.0%	12.0%	5.0%	10.0%	
Parcel taxes	(118,834)	(90,275)	(129,093)	(144,584)	(151,814)	(166,995)	(682,761)
	(118,834)	(90,275)	(129,093)	(144,584)	(151,814)	(166,995)	(682,761)
Operations	(580)	(580)	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(163,876)	(163,120)	(168,014)	(173,054)	(178,246)	(183,593)	(866,027)
Interdepartmental recoveries	(402)	(402)	(402)	(402)	(402)	(402)	(2,010)
Total Operating Revenues	(283,692)	(254,377)	(298,089)	(318,620)	(331,042)	(351,570)	(1,553,698)
Operating Expenditures							
Administration	17,208	22,639	22,639	22,639	22,639	45,403	135,959
Professional fees	2,374	3,748	2,374	2,374	2,374	2,374	13,244
Building ops	10,822	11,487	12,812	13,196	13,592	14,000	65,087
Veh & Equip ops	10,021	10,881	10,863	11,188	11,524	11,870	56,326
Operating costs	155,328	142,207	146,183	150,554	155,057	159,694	753,695
Wages & benefits	78,648	84,204	85,888	88,035	90,236	92,492	440,855
Contributions to reserve funds	60,775	1,590	17,330	30,634	35,620	25,737	110,911
Total Operating Expenditures	335,176	276,756	298,089	318,620	331,042	351,570	1,576,077
Operating (surplus)/deficit	51,484	22,379					22,379
Capital Asset Expenditures							
Capital expenditures	124,561	103,293	5,387	40,000		104,005	252,685
Transfer from reserves	(124,248)	(69,027)	(5,387)	(40,000)		(104,005)	(218,419)
Grants and other		(34,266)					(34,266)
Net Capital Assets funded from Operations	313						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	51,797	22,379					22,379
Add: Transfer from appropriated surplus	(2,000)	(1,718)					(1,718)
Add: Prior year (surplus) / deficit	(49,797)	(20,661)					(20,661)
(Surplus) applied to future years							

Water - French Creek

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	103,293	1,649	40,000			144,942
VH-2038 VEHICLE - WATER FRENCH CREEK		3,738			4,005	7,743
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT					122,764	122,764
Total Water - French Creek	103,293	5,387	40,000		126,769	275,449

**Water - French Creek
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	220,459	153,637	169,648	160,813	197,255
Contributions		15,740	29,044	34,030	24,147
Interest earned	2,205	1,920	2,121	2,412	3,452
Withdrawals for capital projects:					
MAJOR CAP - WATER FRENCH CREEK	(69,027)	(1,649)	(40,000)		
FRENCH CREEK AC PIPE REPLACEMENT					(100,000)
Total Withdrawals for capital projects	(69,027)	(1,649)	(40,000)		(100,000)
Closing Balance Reserve Fund	153,637	169,648	160,813	197,255	124,854
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER FRENCH CREEK		(3,738)			(4,005)
Total Withdrawals for capital projects		(3,738)			(4,005)
Closing Balance Reserve Account		(3,738)			(4,005)

**Water - Whiskey Creek
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		5.0%	34.6%	10.0%	5.0%	5.0%	
Parcel taxes	(122,434)	(128,556)	(172,984)	(190,282)	(199,796)	(209,786)	(901,404)
	(122,434)	(128,556)	(172,984)	(190,282)	(199,796)	(209,786)	(901,404)
Utility user fees	(27,480)	(27,600)	(28,428)	(29,281)	(30,159)	(31,064)	(146,532)
Interdepartmental recoveries	(210)	(210)	(210)	(210)	(210)	(210)	(1,050)
Total Operating Revenues	(150,124)	(156,366)	(201,622)	(219,773)	(230,165)	(241,060)	(1,048,986)
Operating Expenditures							
Administration	12,687	12,446	12,446	34,523	12,446	12,446	84,307
Professional fees	2,224	9,948	5,224	5,224	5,224	5,224	30,844
Building ops	17,492	20,151	20,756	21,378	22,020	22,680	106,985
Veh & Equip ops	25,125	10,384	10,515	10,831	11,156	11,490	54,376
Operating costs	26,867	24,270	24,845	25,583	26,343	27,126	128,167
Wages & benefits	41,489	44,422	48,352	49,561	50,800	52,070	245,205
Contributions to reserve funds	16,563	7,359	16,902	12,091	43,594	53,442	133,388
Debt interest	6,492	12,045	15,045	13,045	11,045	9,045	60,225
Total Operating Expenditures	148,939	141,025	154,085	172,236	182,628	193,523	843,497
Operating (surplus)/deficit	(1,185)	(15,341)	(47,537)	(47,537)	(47,537)	(47,537)	(205,489)
Capital Asset Expenditures							
Capital expenditures	1,186,500	924,756	2,836	60,000		2,108	989,700
Transfer from reserves	(55,811)	(83,260)	(2,836)	(60,000)		(2,108)	(148,204)
Grants and other	(930,524)	(641,496)					(641,496)
New borrowing	(200,000)	(200,000)					(200,000)
Net Capital Assets funded from Operations	165						
Capital Financing Charges							
Existing debt (principal)	1,777	7,537	30,708	30,708	30,708	30,708	130,369
New debt (principal & interest)		2,000	16,829	16,829	16,829	16,829	69,316
Total Capital Financing Charges	1,777	9,537	47,537	47,537	47,537	47,537	199,685
Net (surplus)/deficit for the year	757	(5,804)					(5,804)
Add: Transfer from appropriated surplus		(905)					(905)
Add: Prior year (surplus) / deficit	(757)	6,709					6,709
(Surplus) applied to future years							

Water - Whiskey Creek

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	35,796	869				36,665
VH-2039 VEHICLE - WATER WHISKEY CREEK		1,967			2,108	4,075
WT-0023 WHISKEY CRK PMP STN & DISTRIBTN	1,464					1,464
WT-0031 WHISKEY CREEK WATER SUPPLY UPGRADE	887,496					887,496
WT-0041 WHISKEY CREEK AC PIPE REPLACEMENT			82,077			82,077
Total Water - Whiskey Creek	924,756	2,836	82,077		2,108	1,011,777

**Water - Whiskey Creek
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	139,109	63,759	79,749	31,997	75,231
Contributions	6,519	16,062	11,251	42,754	52,602
Interest earned	1,391	797	997	480	1,316
Withdrawals for capital projects:					
MAJOR CAP - WATER WHISKEY CREEK	(35,796)	(869)			
WHISKEY CRK PMP STN & DISTRIBTN	(1,464)				
WHISKEY CREEK WATER SUPPLY UPGRADE	(46,000)				
WHISKEY CREEK AC PIPE REPLACEMENT			(60,000)		
Total Withdrawals for capital projects	(83,260)	(869)	(60,000)		
Closing Balance Reserve Fund	63,759	79,749	31,997	75,231	129,149
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER WHISKEY CREEK		(1,967)			(2,108)
Total Withdrawals for capital projects		(1,967)			(2,108)
Closing Balance Reserve Account		(1,967)			(2,108)
New Borrowing					
WHISKEY CREEK WATER SUPPLY UPGRADE	200,000				
Total New Borrowing	200,000				
New Debt Principal/Int		16,829			
New Debt Principal/Int(Cumulative)		16,829	16,829	16,829	16,829
Borrowing cost	2,000				

**Water - Decourcy
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(12,984)	(13,374)	(13,775)	(14,188)	(14,614)	(15,053)	(71,004)
	(12,984)	(13,374)	(13,775)	(14,188)	(14,614)	(15,053)	(71,004)
Utility user fees	(916)	(920)	(948)	(976)	(1,005)	(1,035)	(4,884)
Interdepartmental recoveries	(11)	(11)	(11)	(11)	(11)	(11)	(55)
Miscellaneous					(6,000)		(6,000)
Total Operating Revenues	(13,911)	(14,305)	(14,734)	(15,175)	(21,630)	(16,099)	(81,943)
Operating Expenditures							
Administration	1,076	953	953	953	953	953	4,765
Professional fees	530	560	530	530	530	530	2,680
Building ops	1,779	795	819	843	6,869	1,075	10,401
Veh & Equip ops	635	454	457	471	485	500	2,367
Operating costs	4,603	4,536	4,667	4,807	4,951	5,099	24,060
Wages & benefits	1,612	1,721	1,875	1,922	1,970	2,019	9,507
Contributions to reserve funds	6,554	8,816	5,433	5,649	5,872	5,923	31,693
Total Operating Expenditures	16,789	17,835	14,734	15,175	21,630	16,099	85,473
Operating (surplus)/deficit	2,878	3,530					3,530
Capital Asset Expenditures							
Capital expenditures	40,979	18,848	113			83	19,044
Transfer from reserves	(40,973)	(18,848)	(113)			(83)	(19,044)
Net Capital Assets funded from Operations	6						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,884	3,530					3,530
Add: Transfer from appropriated surplus		(38)					(38)
Add: Prior year (surplus) / deficit	(2,884)	(3,492)					(3,492)
(Surplus) applied to future years							

Water - Decourcy

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2042 MAJOR CAP - WATER DECOURCY	18,848	36				18,884
VH-2042 VEHICLE - WATER DECOURCY		77			83	160
Total Water - Decourcy	18,848	113			83	19,044

**Water - Decourcy
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	19,239	9,363	14,841	20,639	20,784
Contributions	8,780	5,397	5,613	5,836	5,887
Interest earned	192	117	185	309	363
Withdrawals for capital projects:					
MAJOR CAP - WATER DECOURCY	(18,848)	(36)			
Total Withdrawals for capital projects	(18,848)	(36)			
Other transfers out of Reserve				6,000	
Closing Balance Reserve Fund	9,363	14,841	20,639	20,784	27,034
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER DECOURCY		(77)			(83)
Total Withdrawals for capital projects		(77)			(83)
Closing Balance Reserve Account		(77)			(83)

**Water - San Pareil
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(4.7%)	20.8%	3.9%	3.0%	3.0%	
Parcel taxes	(177,930)	(169,619)	(204,941)	(212,966)	(219,354)	(225,935)	(1,032,815)
	(177,930)	(169,619)	(204,941)	(212,966)	(219,354)	(225,935)	(1,032,815)
Operations	(5,460)	(1,560)	(1,560)	(1,560)	(1,560)	(1,560)	(7,800)
Utility user fees	(82,440)	(82,800)	(85,284)	(87,843)	(90,478)	(93,192)	(439,597)
Interdepartmental recoveries	(485)	(485)	(485)	(485)	(485)	(485)	(2,425)
Miscellaneous	(40,000)	(5,000)					(5,000)
Total Operating Revenues	(306,315)	(259,464)	(292,270)	(302,854)	(311,877)	(321,172)	(1,487,637)
Operating Expenditures							
Administration	18,521	26,433	26,433	26,433	26,433	26,433	132,165
Professional fees	46,660	15,920	9,260	9,260	9,260	9,260	52,960
Building ops	10,149	10,553	10,869	11,196	11,531	11,877	56,026
Veh & Equip ops	26,035	23,440	23,728	24,440	25,173	25,929	122,710
Operating costs	57,804	58,518	49,921	51,402	52,927	54,498	267,266
Wages & benefits	95,642	104,621	113,728	116,572	119,486	122,473	576,880
Contributions to reserve funds	88,899	27,518	35,675	60,197	63,713	70,702	257,805
Debt interest	3,352	3,496	2,896	721	721		7,834
Total Operating Expenditures	347,062	270,499	272,510	300,221	309,244	321,172	1,473,646
Operating (surplus)/deficit	40,747	11,035	(19,760)	(2,633)	(2,633)		(13,991)
Capital Asset Expenditures							
Capital expenditures	50,703	82,826	6,528		10,000	4,860	104,214
Transfer from reserves	(49,823)	(47,826)	(6,528)		(10,000)	(4,860)	(69,214)
Grants and other		(35,000)					(35,000)
New borrowing	(500)						
Net Capital Assets funded from Operations	380						
Capital Financing Charges							
Existing debt (principal)	23,000	22,090	19,760	2,633	2,633		47,116
New debt (principal & interest)	5						
Total Capital Financing Charges	23,005	22,090	19,760	2,633	2,633		47,116
Net (surplus)/deficit for the year	64,132	33,125					33,125
Add: Transfer from appropriated surplus	(10,000)	(29,663)					(29,663)
Add: Prior year (surplus) / deficit	(54,132)	(3,462)					(3,462)
(Surplus) applied to future years							

Water - San Pareil

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2043 MAJOR CAP - WATER SAN PAREIL	82,826	1,992		10,000		94,818
VH-2043 VEHICLE - WATER SAN PAREIL		4,536			4,860	9,396
Total Water - San Pareil	82,826	6,528		10,000	4,860	104,214

**Water - San Pareil
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	263,748	239,127	273,849	335,519	392,315
Contributions	25,568	33,725	58,247	61,763	68,752
Interest earned	2,637	2,989	3,423	5,033	6,865
Withdrawals for capital projects:					
MAJOR CAP - WATER SAN PAREIL	(47,826)	(1,992)		(10,000)	
Total Withdrawals for capital projects	(47,826)	(1,992)		(10,000)	
Other transfers out of Reserve	5,000				
Closing Balance Reserve Fund	239,127	273,849	335,519	392,315	467,932
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SAN PAREIL		(4,536)			(4,860)
Total Withdrawals for capital projects		(4,536)			(4,860)
Closing Balance Reserve Account		(4,536)			(4,860)

**Water - Driftwood
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(31.3%)	(100.0%)				
Parcel taxes	(5,940)	(4,080)					(4,080)
	(5,940)	(4,080)					(4,080)
Miscellaneous		(1,876)					(1,876)
Total Operating Revenues	(5,940)	(5,956)					(5,956)
Operating Expenditures							
Administration	30	45					45
Debt interest	2,868	2,868					2,868
Total Operating Expenditures	2,898	2,913					2,913
Operating (surplus)/deficit	(3,042)	(3,043)					(3,043)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,043	3,043					3,043
Total Capital Financing Charges	3,043	3,043					3,043
Net (surplus)/deficit for the year	1						
Add: Prior year (surplus) / deficit	(1)						
(Surplus) applied to future years							

**Water - River's Edge
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		5.8%	50.0%	110.0%	3.0%	3.0%	
Parcel taxes	(52,265)	(55,281)	(82,922)	(174,135)	(179,359)	(184,740)	(676,437)
	(52,265)	(55,281)	(82,922)	(174,135)	(179,359)	(184,740)	(676,437)
Operations	(580)	(580)	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(77,860)	(69,000)	(71,070)	(73,202)	(75,398)	(77,660)	(366,330)
Interdepartmental recoveries	(263)	(263)	(263)	(263)	(263)	(263)	(1,315)
Miscellaneous	(250)	(10,250)	(5,250)	(250)	(250)	(250)	(16,250)
Total Operating Revenues	(131,218)	(135,374)	(160,085)	(248,430)	(255,850)	(263,493)	(1,063,232)
Operating Expenditures							
Administration	19,560	19,058	19,058	11,258	11,258	11,258	71,890
Professional fees	7,314	9,137	5,231	5,231	5,231	5,231	30,061
Building ops	9,047	9,723	15,015	10,465	10,779	11,103	57,085
Veh & Equip ops	9,504	18,125	8,444	8,697	8,958	9,226	53,450
Operating costs	21,697	19,943	20,350	20,951	21,571	22,209	105,024
Wages & benefits	51,682	55,336	60,243	61,749	63,293	64,875	305,496
Contributions to reserve funds	27,550	1,050	10,329	12,273	16,954	21,785	62,391
Debt interest		2,000					2,000
Total Operating Expenditures	146,354	134,372	138,670	130,624	138,044	145,687	687,397
Operating (surplus)/deficit	15,136	(1,002)	(21,415)	(117,806)	(117,806)	(117,806)	(375,835)
Capital Asset Expenditures							
Capital expenditures	178,089	268,430	1,363,544	60,000	10,000	12,633	1,714,607
Transfer from reserves	(177,883)	(158,380)	(63,544)	(60,000)	(10,000)	(12,633)	(304,557)
Grants and other		(10,050)					(10,050)
New borrowing		(100,000)	(1,300,000)				(1,400,000)
Net Capital Assets funded from Operations	206						
Capital Financing Charges							
New debt (principal & interest)		1,000	21,415	117,806	117,806	117,806	375,833
Total Capital Financing Charges		1,000	21,415	117,806	117,806	117,806	375,833
Net (surplus)/deficit for the year	15,342	(2)					(2)
Add: Transfer from appropriated surplus		(4,133)					(4,133)
Add: Prior year (surplus) / deficit	(15,342)	4,135					4,135
(Surplus) applied to future years							

Water - River's Edge

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	62,044	61,087	60,000	10,000	10,000	203,131
VH-2045 VEHICLE - WATER RIVER'S EDGE		2,457			2,633	5,090
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	214,186	1,307,800				1,521,986
Total Water - River's Edge	276,230	1,371,344	60,000	10,000	12,633	1,730,207

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	298,315	132,918	77,771	29,966	36,319
Contributions		9,279	11,223	15,904	20,735
Interest earned	2,983	1,661	972	449	636
Withdrawals for capital projects:					
MAJOR CAP - WATER RIVER'S EDGE	(51,994)	(61,087)	(60,000)	(10,000)	(10,000)
ENGLISHMAN RIVER WATER SUPPLY UPGRADE	(106,386)				
Total Withdrawals for capital projects	(158,380)	(61,087)	(60,000)	(10,000)	(10,000)
Other transfers out of Reserve	10,000	5,000			
Closing Balance Reserve Fund	132,918	77,771	29,966	36,319	47,690
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER RIVER'S EDGE		(2,457)			(2,633)
Total Withdrawals for capital projects		(2,457)			(2,633)
Closing Balance Reserve Account		(2,457)			(2,633)
New Borrowing					
ENGLISHMAN RIVER WATER SUPPLY UPGRADE	100,000	1,300,000			
Total New Borrowing	100,000	1,300,000			
New Debt Principal/Int		8,415	109,391		
New Debt Principal/Int(Cumulative)		8,415	117,806	117,806	117,806
Borrowing cost	1,000	13,000			

**Water - Melrose Terrace
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		10.0%	10.0%	10.0%	3.0%	3.0%	
Parcel taxes	(36,238)	(39,862)	(43,848)	(48,233)	(49,680)	(51,170)	(232,793)
	(36,238)	(39,862)	(43,848)	(48,233)	(49,680)	(51,170)	(232,793)
Utility user fees	(5,038)	(5,060)	(5,212)	(5,368)	(5,529)	(5,695)	(26,864)
Interdepartmental recoveries	(46)	(46)	(46)	(46)	(46)	(46)	(230)
Miscellaneous			(7,500)	(20,000)			(27,500)
Total Operating Revenues	(41,322)	(44,968)	(56,606)	(73,647)	(55,255)	(56,911)	(287,387)
Operating Expenditures							
Administration	4,620	3,437	3,437	3,437	3,437	3,437	17,185
Professional fees	2,162	824	662	662	662	662	3,472
Building ops	2,227	5,651	2,820	22,905	3,592	3,700	38,668
Veh & Equip ops	7,368	6,400	11,552	6,938	7,147	7,361	39,398
Operating costs	11,149	11,698	12,015	12,374	12,743	13,124	61,954
Wages & benefits	9,222	9,872	10,752	11,020	11,296	11,578	54,518
Contributions to reserve funds	15,276	20,435	15,368	16,311	16,378	17,049	85,541
Total Operating Expenditures	52,024	58,317	56,606	73,647	55,255	56,911	300,736
Operating (surplus)/deficit	10,702	13,349					13,349
Capital Asset Expenditures							
Capital expenditures	135,719	266,845	25,635			473	292,953
Transfer from reserves	(38,682)	(16,845)	(25,635)			(473)	(42,953)
Grants and other	(50,000)	(250,000)					(250,000)
New borrowing	(47,000)						
Net Capital Assets funded from Operations	37						
Capital Financing Charges							
New debt (principal & interest)	470						
Total Capital Financing Charges	470						
Net (surplus)/deficit for the year	11,209	13,349					13,349
Add: Transfer from appropriated surplus		(203)					(203)
Add: Prior year (surplus) / deficit	(11,209)	(13,146)					(13,146)
(Surplus) applied to future years							

Water - Melrose Terrace

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE	16,845	25,194				42,039
VH-2046 VEHICLE - WATER MELROSE TERRACE		441			473	914
WT-0029 MELROSE TERRACE RESERVOIR REPLACEMENT	250,000					250,000
Total Water - Melrose Terrace	266,845	25,635			473	292,953

**Water - Melrose Terrace
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	23,978	27,628	10,468	6,730	23,029
Contributions	20,255	15,188	16,131	16,198	16,869
Interest earned	240	346	131	101	403
Withdrawals for capital projects:					
MAJOR CAP - WATER MELROSE TERRACE	(16,845)	(25,194)			
Total Withdrawals for capital projects	(16,845)	(25,194)			
Other transfers out of Reserve		7,500	20,000		
Closing Balance Reserve Fund	27,628	10,468	6,730	23,029	40,301
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER MELROSE TERRACE		(441)			(473)
Total Withdrawals for capital projects		(441)			(473)
Closing Balance Reserve Account		(441)			(473)

**Water - Nanoose Peninsula
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		15.0%	10.0%	4.0%	4.0%	5.0%	
Parcel taxes	(1,385,310)	(1,593,107)	(1,752,418)	(1,822,514)	(1,895,415)	(1,990,186)	(9,053,640)
	(1,385,310)	(1,593,107)	(1,752,418)	(1,822,514)	(1,895,415)	(1,990,186)	(9,053,640)
Operations	(16,380)	(16,380)	(16,380)	(16,380)	(16,380)	(16,380)	(81,900)
Utility user fees	(755,700)	(800,400)	(824,412)	(849,144)	(874,619)	(900,857)	(4,249,432)
Grants in lieu of taxes	(1,427)	(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	(52,000)	(15,000)	(15,000)	(16,000)	(20,000)	(12,000)	(78,000)
Total Operating Revenues	(2,214,991)	(2,430,677)	(2,614,000)	(2,709,828)	(2,812,204)	(2,925,213)	(13,491,922)
Operating Expenditures							
Administration	169,355	183,795	183,945	190,295	183,795	183,795	925,625
Professional fees	57,750	53,500	29,250	29,250	29,250	29,250	170,500
Building ops	207,166	223,703	224,414	231,146	248,081	245,523	1,172,867
Veh & Equip ops	141,456	126,565	126,797	131,601	139,549	137,736	662,248
Operating costs	567,034	686,118	654,554	668,487	697,086	715,283	3,421,528
Wages & benefits	833,103	901,989	981,098	1,005,625	1,030,766	1,056,535	4,976,013
Contributions to reserve funds	521,140	303,638	302,688	330,170	265,446	294,372	1,496,314
Debt interest	58,614	76,763	40,349	40,349	40,349	40,349	238,159
Total Operating Expenditures	2,555,618	2,556,071	2,543,095	2,626,923	2,634,322	2,702,843	13,063,254
Operating (surplus)/deficit	340,627	125,394	(70,905)	(82,905)	(177,882)	(222,370)	(428,668)
Capital Asset Expenditures							
Capital expenditures	2,107,127	737,637	360,587	1,460,000	660,000	143,308	3,361,532
Transfer from reserves	(1,045,521)	(721,637)	(360,587)	(260,000)	(60,000)	(143,308)	(1,545,532)
New borrowing	(1,070,298)	(16,000)		(1,200,000)	(600,000)		(1,816,000)
Net Capital Assets funded from Operations	(8,692)						
Capital Financing Charges							
Existing debt (principal)	48,361	69,559	69,559	69,559	69,559	69,559	347,795
New debt (principal & interest)	10,703	160	1,346	13,346	108,323	152,811	275,986
Total Capital Financing Charges	59,064	69,719	70,905	82,905	177,882	222,370	623,781
Net (surplus)/deficit for the year	390,999	195,113					195,113
Add: Transfer from appropriated surplus	(7,500)	(57,158)					(57,158)
Add: Prior year (surplus) / deficit	(383,499)	(137,955)					(137,955)
(Surplus) applied to future years							

Water - Nanoose Peninsula

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	431,675	221,100	200,000		41,000	893,775
VH-2047 VEHICLE - WATER NANOOSE PENINSULA		39,487			42,308	81,795
WT-0005 NB WT - FAIRWINDS RESERVOIR	32,675		1,206,500			1,239,175
WT-0006 NB WT - OUTRIGGER RD MAIN 2017	11,000					11,000
WT-0007 NB WT - DORCAS PT RD WTR MAIN	120,000					120,000
WT-0019 NB WT - DOLPHIN DRIVE MAIN 2018	16,000					16,000
WT-0020 NB WT - DCC MAJOR UPDATE STUDY		40,150				40,150
WT-0030 FAIRWINDS #1 WELL IN-SITU REPLACEMENT	12,787					12,787
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	123,000	63,000	63,000	63,000	63,000	375,000
WT-0038 NB ARBUTUS RESERVOIR REPLACEMENT				603,000		603,000
Total Water - Nanoose Peninsula	747,137	363,737	1,469,500	666,000	146,308	3,392,682

**Water - Nanoose Peninsula
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,106,073	739,701	698,615	744,598	924,293
Contributions	359,204	285,768	313,250	248,526	277,452
Interest earned	11,061	9,246	8,733	11,169	16,175
Withdrawals for capital projects:					
MAJOR CAP - WATER NANOOSE PENINSULA	(431,675)	(221,100)	(200,000)		(41,000)
NB WT - FAIRWINDS RESERVOIR	(26,175)				
NB WT - OUTRIGGER RD MAIN 2017	(11,000)				
NB WT - DORCAS PT RD WTR MAIN	(120,000)				
NB WT - DCC MAJOR UPDATE STUDY		(40,000)			
FAIRWINDS #1 WELL IN-SITU REPLACEMENT	(12,787)				
NB RESIDENTIAL WATERMETER REPLACEMENT	(120,000)	(60,000)	(60,000)	(60,000)	(60,000)
Total Withdrawals for capital projects	(721,637)	(321,100)	(260,000)	(60,000)	(101,000)
Other transfers out of Reserve	15,000	15,000	16,000	20,000	12,000
Closing Balance Reserve Fund	739,701	698,615	744,598	924,293	1,104,920
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	86,633	87,499	88,593	89,700	91,045
Interest earned	866	1,094	1,107	1,345	1,593
Withdrawals for capital projects:					
Closing Balance DCC Fund	87,499	88,593	89,700	91,045	92,638
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	40,439	70,876	31,795	62,225	93,191
Contributions	30,033	30,033	30,033	30,033	30,033
Interest earned	404	886	397	933	1,631
Withdrawals for capital projects:					
VEHICLE - WATER NANOOSE PENINSULA		(39,487)			(42,308)
Total Withdrawals for capital projects		(39,487)			(42,308)
Other transfers out of Reserve		30,513			32,692
Closing Balance Reserve Account	70,876	31,795	62,225	93,191	49,855
New Borrowing					
NB WT - FAIRWINDS RESERVOIR			1,200,000		

**Water - Nanoose Peninsula
Fund Manager Summary**

	2023	2024	2025	2026	2027
NB WT - DOLPHIN DRIVE MAIN 2018	16,000				
NB ARBUTUS RESERVOIR REPLACEMENT				600,000	
Total New Borrowing	16,000		1,200,000	600,000	
New Debt Principal/Int		1,346		100,977	50,488
New Debt Principal/Int(Cumulative)		1,346	1,346	102,323	152,811
Borrowing cost	160		12,000	6,000	

**Bulk Water Nanoose Bay
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		1.3%	2.7%	2.0%	2.0%	2.0%	
Parcel taxes	(1,242,357)	(1,258,755)	(1,292,370)	(1,318,218)	(1,344,582)	(1,371,473)	(6,585,398)
	(1,242,357)	(1,258,755)	(1,292,370)	(1,318,218)	(1,344,582)	(1,371,473)	(6,585,398)
Grants in lieu of taxes		(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(7,245)
Interdepartmental recoveries	(300,547)	(446,827)	(421,113)	(415,575)	(424,285)	(419,735)	(2,127,535)
Total Operating Revenues	(1,542,904)	(1,707,031)	(1,714,932)	(1,735,242)	(1,770,316)	(1,792,657)	(8,720,178)
Operating Expenditures							
Administration	14,710	17,983	22,299	22,953	23,627	24,321	111,183
Professional fees	29,508	5,016	4,508	4,508	4,508	4,508	23,048
Building ops	41,945	51,360	60,548	59,365	61,146	62,980	295,399
Veh & Equip ops	3,649	5,011	5,036	5,187	5,343	5,503	26,080
Operating costs	565,528	669,047	566,503	566,288	592,679	606,645	3,001,162
Wages & benefits	93,510	97,880	102,003	104,553	107,166	109,846	521,448
Contributions to reserve funds	541,729	644,108	643,706	662,059	665,518	668,525	3,283,916
Debt interest	148,054	148,054	143,030	143,030	143,030	143,030	720,174
Total Operating Expenditures	1,438,633	1,638,459	1,547,633	1,567,943	1,603,017	1,625,358	7,982,410
Operating (surplus)/deficit	(104,271)	(68,572)	(167,299)	(167,299)	(167,299)	(167,299)	(737,768)
Capital Asset Expenditures							
Capital expenditures	224,038	139,896	47,650	33,800	95,320	101,500	418,166
Transfer from reserves	(223,633)	(139,896)	(47,650)	(33,800)	(95,320)	(101,500)	(418,166)
Net Capital Assets funded from Operations	405						
Capital Financing Charges							
Existing debt (principal)	172,631	172,631	167,299	167,299	167,299	167,299	841,827
Total Capital Financing Charges	172,631	172,631	167,299	167,299	167,299	167,299	841,827
Net (surplus)/deficit for the year	68,765	104,059					104,059
Add: Transfer from appropriated surplus	(25,000)	(635)					(635)
Add: Prior year (surplus) / deficit	(43,765)	(103,424)					(103,424)
(Surplus) applied to future years							

Water - Bulk Water Nanoose Bay

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	44,369	46,250	33,800	95,320	100,000	319,739
VH-2048 VEHICLE - BULK WATER NANOOSE BAY		1,400			1,500	2,900
WT-0025 NANOOSE BAY PENINSULA PUMP STATION	11,489					11,489
WT-0037 NANOOSE BULK WTR AQUIFER STOR & REC DEV	84,538					84,538
Total Water - Bulk Water Nanoose Bay	140,396	47,650	33,800	95,320	101,500	418,666

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,856,189	2,372,315	2,992,777	3,651,797	4,270,124
Contributions	637,460	637,058	655,411	658,870	661,877
Interest earned	18,562	29,654	37,409	54,777	74,727
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY	(44,369)	(46,250)	(33,800)	(95,320)	(100,000)
NANOOSE BAY PENINSULA PUMP STATION	(11,489)				
NANOOSE BULK WTR AQUIFER STOR & REC DEV	(84,038)				
Total Withdrawals for capital projects	(139,896)	(46,250)	(33,800)	(95,320)	(100,000)
Closing Balance Reserve Fund	2,372,315	2,992,777	3,651,797	4,270,124	4,906,728
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	183,854	185,693	188,014	190,364	193,219
Interest earned	1,839	2,321	2,350	2,855	3,381
Withdrawals for capital projects:					
Closing Balance DCC Fund	185,693	188,014	190,364	193,219	196,600
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - BULK WATER NANOOSE BAY		(1,400)			(1,500)
Total Withdrawals for capital projects		(1,400)			(1,500)
Closing Balance Reserve Account		(1,400)			(1,500)

**Bulk Water French Creek
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		6.8%					
Parcel taxes	(4,320)	(4,612)	(4,612)	(4,612)	(4,612)	(4,612)	(23,060)
	(4,320)	(4,612)	(4,612)	(4,612)	(4,612)	(4,612)	(23,060)
Miscellaneous	(58,877)	(62,259)	(58,108)	(60,113)	(62,184)	(64,337)	(307,001)
Total Operating Revenues	(63,197)	(66,871)	(62,720)	(64,725)	(66,796)	(68,949)	(330,061)
Operating Expenditures							
Administration	1,388	2,355	2,426	2,498	2,573	2,651	12,503
Professional fees		500	500	500	500	500	2,500
Building ops	7,103	10,775	11,098	11,431	11,774	12,127	57,205
Veh & Equip ops	289	297	306	315	325	335	1,578
Operating costs	24,681	21,961	16,855	17,741	18,662	19,634	94,853
Wages & benefits	26,075	27,623	28,175	28,880	29,602	30,342	144,622
Contributions to reserve funds	3,475	3,360	3,360	3,360	3,360	3,360	16,800
Total Operating Expenditures	63,011	66,871	62,720	64,725	66,796	68,949	330,061
Operating (surplus)/deficit	(186)						
Capital Asset Expenditures							
Capital expenditures	186	2,672	800		2,400		5,872
Transfer from reserves		(2,672)	(800)		(2,400)		(5,872)
Net Capital Assets funded from Operations	186						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year (Surplus) applied to future years							

Water - Bulk Water French Creek

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2049 MAJOR CAP - BULK WATER FRENCH CREEK	2,672	800		2,400		5,872
Total Water - Bulk Water French Creek	2,672	800		2,400		5,872

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	663,145	604,845	553,498	500,304	443,225
Interest earned	6,631	7,561	6,919	7,505	7,756
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER FRENCH CREEK	(2,672)	(800)		(2,400)	
Total Withdrawals for capital projects	(2,672)	(800)		(2,400)	
Other transfers out of Reserve	62,259	58,108	60,113	62,184	64,337
Closing Balance Reserve Fund	604,845	553,498	500,304	443,225	386,644

**Water - San Pareil Fire
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.3%					
Parcel taxes	(74,306)	(74,492)	(74,471)	(74,450)	(74,450)	(74,450)	(372,313)
	(74,306)	(74,492)	(74,471)	(74,450)	(74,450)	(74,450)	(372,313)
Operations	(277)	(277)	(298)	(319)	(319)	(319)	(1,532)
Total Operating Revenues	(74,583)	(74,769)	(74,769)	(74,769)	(74,769)	(74,769)	(373,845)
Operating Expenditures							
Administration	371	557	557	557	557	557	2,785
Debt interest	36,782	36,782	36,782	36,782	36,782	36,782	183,910
Total Operating Expenditures	37,153	37,339	37,339	37,339	37,339	37,339	186,695
Operating (surplus)/deficit	(37,430)	(37,430)	(37,430)	(37,430)	(37,430)	(37,430)	(187,150)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	37,430	37,430	37,430	37,430	37,430	37,430	187,150
Total Capital Financing Charges	37,430	37,430	37,430	37,430	37,430	37,430	187,150
Net (surplus)/deficit for the year (Surplus) applied to future years							

**Water - Westurne Heights
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		2.0%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(27,833)	(28,390)	(28,958)	(29,537)	(30,128)	(30,730)	(147,743)
	(27,833)	(28,390)	(28,958)	(29,537)	(30,128)	(30,730)	(147,743)
Utility user fees	(2,492)	(2,760)	(2,843)	(2,928)	(3,016)	(3,106)	(14,653)
Interdepartmental recoveries	(44)	(44)	(44)	(44)	(44)	(44)	(220)
Total Operating Revenues	(30,369)	(31,194)	(31,845)	(32,509)	(33,188)	(33,880)	(162,616)
Operating Expenditures							
Administration	1,890	1,538	1,538	1,538	1,538	1,538	7,690
Professional fees	162	824	662	662	662	662	3,472
Building ops	1,062	1,123	1,156	1,191	1,227	1,264	5,961
Veh & Equip ops	1,086	2,059	2,081	2,143	2,207	2,274	10,764
Operating costs	5,615	5,615	5,763	5,935	6,112	6,295	29,720
Wages & benefits	5,606	6,003	6,534	6,697	6,865	7,036	33,135
Contributions to reserve funds	15,177	13,433	9,988	10,220	10,454	10,688	54,783
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	32,488	32,485	29,612	30,276	30,955	31,647	154,975
Operating (surplus)/deficit	2,119	1,291	(2,233)	(2,233)	(2,233)	(2,233)	(7,641)
Capital Asset Expenditures							
Capital expenditures	45,968	28,012	460			285	28,757
Transfer from reserves	(45,946)	(28,012)	(460)			(285)	(28,757)
Net Capital Assets funded from Operations	22						
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	4,374	3,524					3,524
Add: Transfer from appropriated surplus		(203)					(203)
Add: Prior year (surplus) / deficit	(4,374)	(3,321)					(3,321)
(Surplus) applied to future years							

Water - Westurne Heights

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2051 MAJOR CAP - WATER WESTURNE HEIGHTS	28,012	194				28,206
VH-2051 VEHICLE - WESTURNE HEIGHTS		266			285	551
Total Water - Westurne Heights	28,012	460			285	28,757

**Water - Westurne Heights
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	30,319	15,923	25,796	36,218	47,095
Contributions	13,313	9,868	10,100	10,334	10,568
Interest earned	303	199	322	543	824
Withdrawals for capital projects:					
MAJOR CAP - WATER WESTURNE HEIGHTS	(28,012)	(194)			
Total Withdrawals for capital projects	(28,012)	(194)			
Closing Balance Reserve Fund	15,923	25,796	36,218	47,095	58,487
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WESTURNE HEIGHTS		(266)			(285)
Total Withdrawals for capital projects		(266)			(285)
Closing Balance Reserve Account		(266)			(285)

**Drinking Water/Watershed Protection
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		14.8%	0.3%	0.3%	0.3%	0.3%	
Property taxes	(698,180)	(802,880)	(805,760)	(808,640)	(811,520)	(814,400)	(4,043,200)
Parcel taxes	(294,826)	(337,280)	(338,240)	(339,200)	(340,160)	(341,120)	(1,696,000)
	(993,006)	(1,140,160)	(1,144,000)	(1,147,840)	(1,151,680)	(1,155,520)	(5,739,200)
Grants in lieu of taxes	(588)	(572)	(572)	(572)	(572)	(572)	(2,860)
Miscellaneous	(30,000)						
Total Operating Revenues	(1,023,594)	(1,140,732)	(1,144,572)	(1,148,412)	(1,152,252)	(1,156,092)	(5,742,060)
Operating Expenditures							
Administration	81,814	101,442	66,442	66,442	66,442	66,442	367,210
Professional fees	346,871	342,216	251,216	239,216	227,216	220,216	1,280,080
Building ops	30,448	48,027	49,468	50,952	52,480	54,055	254,982
Veh & Equip ops	1,778	178	183	189	194	200	944
Operating costs	45,928	51,954	52,952	54,438	55,968	57,543	272,855
Program costs	214,375	257,007	201,357	201,357	201,357	195,357	1,056,435
Wages & benefits	490,211	547,753	509,958	522,707	535,774	549,168	2,665,360
Contributions to reserve funds	18,939	21,098	12,996	13,111	12,821	13,111	73,137
Total Operating Expenditures	1,230,364	1,369,675	1,144,572	1,148,412	1,152,252	1,156,092	5,971,003
Operating (surplus)/deficit	206,770	228,943					228,943
Capital Asset Expenditures							
Capital expenditures	3,422						
Net Capital Assets funded from Operations	3,422						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	210,192	228,943					228,943
Add: Transfer from appropriated surplus	(123,021)	(152,966)					(152,966)
Add: Prior year (surplus) / deficit	(87,171)	(75,977)					(75,977)
(Surplus) applied to future years							

**Sewer - French Creek
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		10.0%	7.0%	5.0%	5.0%	5.0%	
Parcel taxes	(1,014,949)	(1,116,445)	(1,194,596)	(1,254,326)	(1,317,042)	(1,382,894)	(6,265,303)
	(1,014,949)	(1,116,445)	(1,194,596)	(1,254,326)	(1,317,042)	(1,382,894)	(6,265,303)
Operations	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Utility user fees	(345,332)	(350,087)	(360,590)	(371,408)	(382,550)	(394,026)	(1,858,661)
Interdepartmental recoveries	(2,214)	(2,214)	(2,214)	(2,214)	(2,214)	(2,214)	(11,070)
Total Operating Revenues	(1,368,495)	(1,474,746)	(1,563,400)	(1,633,948)	(1,707,806)	(1,785,134)	(8,165,034)
Operating Expenditures							
Administration	25,951	29,281	29,281	29,281	29,281	29,281	146,405
Professional fees	6,000	6,000	6,000	6,000	6,000	6,000	30,000
Building ops	25,974	29,859	30,755	31,677	32,628	33,607	158,526
Veh & Equip ops	16,297	16,076	16,558	17,055	17,566	18,093	85,348
Operating costs	1,098,315	1,175,175	1,229,730	1,286,589	1,345,153	1,405,474	6,442,121
Wages & benefits	195,440	210,250	228,377	234,086	239,938	245,937	1,158,588
Contributions to reserve funds	42,516	26,820	22,699	28,231	37,240	46,742	161,732
Total Operating Expenditures	1,410,493	1,493,461	1,563,400	1,632,919	1,707,806	1,785,134	8,182,720
Operating (surplus)/deficit	41,998	18,715		(1,029)			17,686
Capital Asset Expenditures							
Capital expenditures	35,805		9,002	1,029		189,645	199,676
Transfer from reserves	(35,050)		(9,002)			(189,645)	(198,647)
Net Capital Assets funded from Operations	755			1,029			1,029
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	42,753	18,715					18,715
Add: Prior year (surplus) / deficit	(42,753)	(18,715)					(18,715)
(Surplus) applied to future years							

Sewer - French Creek

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION					180,000	180,000
PC-7550 COMPUTER - SEWER FRENCH CR COLLECTION			1,029			1,029
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION		9,002			9,645	18,647
Total Sewer - French Creek		9,002	1,029		189,645	199,676

**Sewer - French Creek
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	642,664	672,041	699,271	732,373	776,729
Contributions	22,950	18,829	24,361	33,370	42,872
Interest earned	6,427	8,401	8,741	10,986	13,593
Withdrawals for capital projects:					
MAJOR CAP - SEWER FRENCH CR COLLECTION					(180,000)
Total Withdrawals for capital projects					(180,000)
Closing Balance Reserve Fund	672,041	699,271	732,373	776,729	653,194
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER FRENCH CR COLLECTION		(9,002)			(9,645)
Total Withdrawals for capital projects		(9,002)			(9,645)
Closing Balance Reserve Account		(9,002)			(9,645)

**Sewer Fairwinds
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		5.0%	6.0%	6.0%	4.0%	3.0%	
Parcel taxes	(60,262)	(63,275)	(67,072)	(71,096)	(73,940)	(76,158)	(351,541)
	(60,262)	(63,275)	(67,072)	(71,096)	(73,940)	(76,158)	(351,541)
Operations	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Utility user fees	(68,700)	(72,448)	(74,621)	(76,860)	(79,166)	(81,541)	(384,636)
Grants in lieu of taxes	(3,057)	(3,345)	(3,345)	(3,345)	(3,345)	(3,345)	(16,725)
Interdepartmental recoveries	(946)	(946)	(946)	(946)	(946)	(946)	(4,730)
Miscellaneous			(10,000)				(10,000)
Total Operating Revenues	(135,965)	(143,014)	(158,984)	(155,247)	(160,397)	(164,990)	(782,632)
Operating Expenditures							
Administration	13,113	12,671	12,671	12,671	12,671	12,671	63,355
Professional fees	6,500	6,500	6,500	6,500	6,500	6,500	32,500
Building ops	11,211	12,052	12,414	12,786	13,170	13,565	63,987
Veh & Equip ops	6,613	6,265	6,453	6,646	6,846	7,051	33,261
Operating costs	15,118	15,562	15,738	16,196	16,668	17,154	81,318
Wages & benefits	78,517	87,311	94,839	97,209	99,640	102,131	481,130
Contributions to reserve funds	38,811	24,189	10,369	2,812	4,902	5,918	48,190
Total Operating Expenditures	169,883	164,550	158,984	154,820	160,397	164,990	803,741
Operating (surplus)/deficit	33,918	21,536		(427)			21,109
Capital Asset Expenditures							
Capital expenditures	2,410	64,000	3,738	427		4,005	72,170
Transfer from reserves	(2,097)	(64,000)	(3,738)			(4,005)	(71,743)
Net Capital Assets funded from Operations	313			427			427
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	34,231	21,536					21,536
Add: Prior year (surplus) / deficit	(34,231)	(21,536)					(21,536)
(Surplus) applied to future years							

**Sewer Fairwinds
5 Year Capital Plan**

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-7551 MAJOR CAP - SEWER FAIRWINDS COLLECTION	64,000					64,000
PC-7551 COMPUTER - SEWER FAIRWINDS COLLECTION			427			427
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION		3,738			4,005	7,743
Total Sewer Fairwinds	64,000	3,738	427		4,005	72,170

**Sewer Fairwinds
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	224,960	173,210	181,353	184,554	189,660
Contributions	10,000	5,978	934	2,338	3,359
Interest earned	2,250	2,165	2,267	2,768	3,319
Withdrawals for capital projects:					
MAJOR CAP - SEWER FAIRWINDS COLLECTION	(64,000)				
Total Withdrawals for capital projects	(64,000)				
Closing Balance Reserve Fund	173,210	181,353	184,554	189,660	196,338
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER FAIRWINDS COLLECTION		(3,738)			(4,005)
Total Withdrawals for capital projects		(3,738)			(4,005)
Closing Balance Reserve Account		(3,738)			(4,005)

**Sewer - Pacific Shores
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		4.0%	5.0%	3.0%	3.0%	3.0%	
Parcel taxes	(86,766)	(90,237)	(94,749)	(97,591)	(100,519)	(103,535)	(486,631)
	(86,766)	(90,237)	(94,749)	(97,591)	(100,519)	(103,535)	(486,631)
Interdepartmental recoveries	(151)	(151)	(151)	(151)	(151)	(151)	(755)
Total Operating Revenues	(86,917)	(90,388)	(94,900)	(97,742)	(100,670)	(103,686)	(487,386)
Operating Expenditures							
Administration	2,088	2,260	2,260	2,260	2,260	2,260	11,300
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	1,608	1,868	1,924	1,982	2,041	2,102	9,917
Veh & Equip ops	1,486	1,847	1,903	1,960	2,019	2,079	9,808
Operating costs	63,457	66,814	68,771	70,832	72,955	75,141	354,513
Wages & benefits	12,851	13,927	15,147	15,526	15,914	16,312	76,826
Contributions to reserve funds	10,644	7,428	3,395	3,612	3,981	4,292	22,708
Total Operating Expenditures	93,634	95,644	94,900	97,672	100,670	103,686	492,572
Operating (surplus)/deficit	6,717	5,256		(70)			5,186
Capital Asset Expenditures							
Capital expenditures	25,393	25,000	25,609	25,070	25,000	653	101,332
Transfer from reserves	(25,342)	(25,000)	(25,609)	(25,000)	(25,000)	(653)	(101,262)
Net Capital Assets funded from Operations	51			70			70
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,768	5,256					5,256
Add: Prior year (surplus) / deficit	(6,768)	(5,256)					(5,256)
(Surplus) applied to future years							

Sewer - Pacific Shores

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-7554 MAJOR CAP - SEWER PACIFIC SHORES	25,000	25,000	25,000	25,000		100,000
PC-7554 COMPUTER - SEWER PACIFIC SHORES			70			70
VH-7554 VEHICLE - SEWER PACIFIC SHORES		609			653	1,262
Total Sewer - Pacific Shores	25,000	25,609	25,070	25,000	653	101,332

**Sewer - Pacific Shores
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	114,709	98,020	77,376	56,691	36,258
Contributions	7,164	3,131	3,348	3,717	4,028
Interest earned	1,147	1,225	967	850	635
Withdrawals for capital projects:					
MAJOR CAP - SEWER PACIFIC SHORES	(25,000)	(25,000)	(25,000)	(25,000)	
Total Withdrawals for capital projects	(25,000)	(25,000)	(25,000)	(25,000)	
Closing Balance Reserve Fund	98,020	77,376	56,691	36,258	40,921
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER PACIFIC SHORES		(609)			(653)
Total Withdrawals for capital projects		(609)			(653)
Closing Balance Reserve Account		(609)			(653)

**Sewer - Surfside
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.0%	5.0%	5.0%	5.0%	5.0%	
Parcel taxes	(30,280)	(31,188)	(32,747)	(34,385)	(36,104)	(37,909)	(172,333)
	(30,280)	(31,188)	(32,747)	(34,385)	(36,104)	(37,909)	(172,333)
Utility user fees	(5,954)	(6,044)	(6,225)	(6,412)	(6,604)	(6,802)	(32,087)
Interdepartmental recoveries	(33)	(33)	(33)	(33)	(33)	(33)	(165)
Total Operating Revenues	(36,267)	(37,265)	(39,005)	(40,830)	(42,741)	(44,744)	(204,585)
Operating Expenditures							
Administration	708	722	722	722	722	722	3,610
Professional fees	200	200	200	200	200	200	1,000
Building ops	314	324	334	344	354	365	1,721
Veh & Equip ops	446	431	444	457	471	485	2,288
Operating costs	29,040	30,650	31,569	32,516	33,490	34,494	162,719
Wages & benefits	2,624	2,811	3,062	3,138	3,217	3,297	15,525
Contributions to reserve funds	6,742	6,155	2,674	3,439	4,287	5,181	21,736
Total Operating Expenditures	40,074	41,293	39,005	40,816	42,741	44,744	208,599
Operating (surplus)/deficit	3,807	4,028		(14)			4,014
Capital Asset Expenditures							
Capital expenditures	165,081		126	14		135	275
Transfer from reserves	(47,071)		(126)			(135)	(261)
Grants and other	(118,000)						
Net Capital Assets funded from Operations	10			14			14
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,817	4,028					4,028
Add: Prior year (surplus) / deficit	(3,817)	(4,028)					(4,028)
(Surplus) applied to future years							

**Sewer - Surfside
5 Year Capital Plan**

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
PC-7555 COMPUTER - SEWER SURFSIDE			14			14
VH-7555 VEHICLE - SEWER SURFSIDE		126			135	261
Total Sewer - Surfside		126	14		135	275

**Sewer - Surfside
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	32,204	38,622	41,719	45,619	50,530
Contributions	6,095	2,614	3,379	4,227	5,121
Interest earned	322	483	521	684	884
Withdrawals for capital projects:					
Closing Balance Reserve Fund	38,621	41,719	45,619	50,530	56,535
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER SURFSIDE		(126)			(135)
Total Withdrawals for capital projects		(126)			(135)
Closing Balance Reserve Account		(126)			(135)

**Sewer - Cedar
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		13.0%	2.1%	1.3%	1.3%	1.3%	
Parcel taxes	(117,493)	(132,752)	(135,502)	(137,235)	(139,019)	(140,857)	(685,365)
	(117,493)	(132,752)	(135,502)	(137,235)	(139,019)	(140,857)	(685,365)
Operations	(300)	(300)	(300)	(300)	(300)	(300)	(1,500)
Utility user fees	(69,693)	(71,744)	(73,896)	(76,113)	(78,396)	(80,748)	(380,897)
Interdepartmental recoveries	(98)	(98)	(98)	(98)	(98)	(98)	(490)
Total Operating Revenues	(187,584)	(204,894)	(209,796)	(213,746)	(217,813)	(222,003)	(1,068,252)
Operating Expenditures							
Administration	3,265	3,312	3,312	3,312	3,312	3,312	16,560
Professional fees	1,500	1,000	1,000	1,000	1,000	1,000	5,000
Building ops	6,733	6,822	7,027	7,167	7,311	7,457	35,784
Veh & Equip ops	2,317	2,272	2,340	2,411	2,483	2,557	12,063
Operating costs	92,021	110,060	108,581	111,837	115,191	118,645	564,314
Wages & benefits	8,141	8,716	9,485	9,722	9,965	10,214	48,102
Contributions to reserve funds	8,088	3,902	881	1,083	1,381	1,648	8,895
Debt interest	29,008	29,008	29,008	29,008	29,008	29,008	145,040
Total Operating Expenditures	151,073	165,092	161,634	165,540	169,651	173,841	835,758
Operating (surplus)/deficit	(36,511)	(39,802)	(48,162)	(48,206)	(48,162)	(48,162)	(232,494)
Capital Asset Expenditures							
Capital expenditures	20,248		385	44	40,000	413	40,842
Transfer from reserves	(20,216)		(385)		(40,000)	(413)	(40,798)
Net Capital Assets funded from Operations	32			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	11,683	8,360					8,360
Add: Prior year (surplus) / deficit	(11,683)	(8,360)					(8,360)
(Surplus) applied to future years							

**Sewer - Cedar
5 Year Capital Plan**

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 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		385			413	798
Total Sewer - Cedar		385	44	40,000	413	40,842

**Sewer - Cedar
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	185,855	191,436	194,530	197,865	162,034
Contributions	3,722	701	903	1,201	1,468
Interest earned	1,859	2,393	2,432	2,968	2,836
Withdrawals for capital projects:					
MAJOR CAP - SEWER CEDAR COLLECTION				(40,000)	
Total Withdrawals for capital projects				(40,000)	
Closing Balance Reserve Fund	191,436	194,530	197,865	162,034	166,338
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER CEDAR COLLECTION		(385)			(413)
Total Withdrawals for capital projects		(385)			(413)
Closing Balance Reserve Account		(385)			(413)

**Sewer - Barclay
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		16.5%	10.2%	2.1%	2.1%	2.2%	
Parcel taxes	(182,676)	(212,831)	(234,470)	(239,447)	(244,573)	(249,853)	(1,181,174)
	(182,676)	(212,831)	(234,470)	(239,447)	(244,573)	(249,853)	(1,181,174)
Operations	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(8,450)
Utility user fees	(62,288)	(66,318)	(68,307)	(70,356)	(72,467)	(74,641)	(352,089)
Interdepartmental recoveries	(291)	(291)	(291)	(291)	(291)	(291)	(1,455)
Miscellaneous		(6,000)		(6,000)		(6,000)	(18,000)
Total Operating Revenues	(246,945)	(287,130)	(304,758)	(317,784)	(319,021)	(332,475)	(1,561,168)
Operating Expenditures							
Administration	4,585	5,652	5,652	5,652	5,652	5,652	28,260
Professional fees	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Building ops	4,167	4,875	5,021	5,171	5,327	5,486	25,880
Veh & Equip ops	6,042	11,975	6,334	12,524	6,900	13,107	50,840
Operating costs	143,309	153,434	157,280	161,991	166,844	171,843	811,392
Wages & benefits	25,171	26,950	29,286	30,018	30,769	31,538	148,561
Contributions to reserve funds	23,782	37,310	31,612	32,722	33,956	35,276	170,876
Debt interest	20,155	34,935	34,935	34,935	34,935	34,935	174,675
Total Operating Expenditures	228,211	276,131	271,120	284,013	285,383	298,837	1,415,484
Operating (surplus)/deficit	(18,734)	(10,999)	(33,638)	(33,771)	(33,638)	(33,638)	(145,684)
Capital Asset Expenditures							
Capital expenditures	6,749		1,162	20,133	100,000	1,245	122,540
Transfer from reserves	(6,652)		(1,162)	(20,000)	(100,000)	(1,245)	(122,407)
Net Capital Assets funded from Operations	97			133			133
Capital Financing Charges							
Existing debt (principal)	30,082	33,638	33,638	33,638	33,638	33,638	168,190
Total Capital Financing Charges	30,082	33,638	33,638	33,638	33,638	33,638	168,190
Net (surplus)/deficit for the year	11,445	22,639					22,639
Add: Prior year (surplus) / deficit	(11,445)	(22,639)					(22,639)
(Surplus) applied to future years							

**Sewer - Barclay
5 Year Capital Plan**

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT			20,000	100,000		120,000
PC-7557 COMPUTER - SEWER BARCLAY CRESCENT			133			133
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT		1,162			1,245	2,407
Total Sewer - Barclay		1,162	20,133	100,000	1,245	122,540

**Sewer - Barclay
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	44,795	64,243	84,348	79,814	2,657
Contributions	36,800	31,102	32,212	33,446	34,766
Interest earned	448	803	1,054	1,197	46
Withdrawals for capital projects:					
MAJOR CAP - SEWER BARCLAY CRESCENT			(20,000)	(100,000)	
Total Withdrawals for capital projects			(20,000)	(100,000)	
Other transfers out of Reserve	17,800	11,800	17,800	11,800	18,089
Closing Balance Reserve Fund	64,243	84,348	79,814	2,657	19,380
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER BARCLAY CRESCENT		(1,162)			(1,245)
Total Withdrawals for capital projects		(1,162)			(1,245)
Closing Balance Reserve Account		(1,162)			(1,245)

**Sewer - Reid Rd Debt
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.2%					
Parcel taxes	(3,642)	(3,651)	(3,651)	(3,651)	(3,651)	(3,651)	(18,255)
	(3,642)	(3,651)	(3,651)	(3,651)	(3,651)	(3,651)	(18,255)
Total Operating Revenues	(3,642)	(3,651)	(3,651)	(3,651)	(3,651)	(3,651)	(18,255)
Operating Expenditures							
Administration	18	27	27	27	27	27	135
Debt interest	1,585	1,585	1,585	1,585	1,585	1,585	7,925
Total Operating Expenditures	1,603	1,612	1,612	1,612	1,612	1,612	8,060
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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.3%					
Parcel taxes	(9,990)	(10,016)	(10,016)	(10,016)	(10,016)	(10,016)	(50,080)
	(9,990)	(10,016)	(10,016)	(10,016)	(10,016)	(10,016)	(50,080)
Total Operating Revenues	(9,990)	(10,016)	(10,016)	(10,016)	(10,016)	(10,016)	(50,080)
Operating Expenditures							
Administration	50	75	75	75	75	75	375
Debt interest	3,813	3,813	3,813	3,813	3,813	3,813	19,065
Total Operating Expenditures	3,863	3,888	3,888	3,888	3,888	3,888	19,440
Operating (surplus)/deficit	(6,127)	(6,128)	(6,128)	(6,128)	(6,128)	(6,128)	(30,640)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Total Capital Financing Charges	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Net (surplus)/deficit for the year	1						
Add: Prior year (surplus) / deficit	(1)						
(Surplus) applied to future years							

**River's Edge Stormwater
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		58.7%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(3,701)	(5,872)	(6,048)	(6,230)	(6,416)	(6,609)	(31,175)
	(3,701)	(5,872)	(6,048)	(6,230)	(6,416)	(6,609)	(31,175)
Miscellaneous		(10,000)					(10,000)
Total Operating Revenues	(3,701)	(15,872)	(6,048)	(6,230)	(6,416)	(6,609)	(41,175)
Operating Expenditures							
Administration	373	465	465	465	465	465	2,325
Operating costs	4,000	14,000	4,220	4,347	4,477	4,611	31,655
Wages & benefits	1,166	1,189	1,213	1,243	1,274	1,306	6,225
Contributions to reserve funds	1,162	728	150	175	200	227	1,480
Total Operating Expenditures	6,701	16,382	6,048	6,230	6,416	6,609	41,685
Operating (surplus)/deficit	3,000	510					510
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,000	510					510
Add: Prior year (surplus) / deficit	(3,000)	(510)					(510)
(Surplus) applied to future years							

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	45,741	46,926	47,663	48,409	49,310
Contributions	728	150	150	175	202
Interest earned	457	587	596	726	863
Withdrawals for capital projects:					
Closing Balance Reserve Fund	46,926	47,663	48,409	49,310	50,375

**Cedar Estates Stormwater
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,267)	(4,395)	(4,527)	(4,663)	(4,803)	(4,947)	(23,335)
	(4,267)	(4,395)	(4,527)	(4,663)	(4,803)	(4,947)	(23,335)
Miscellaneous		(5,000)					(5,000)
Total Operating Revenues	(4,267)	(9,395)	(4,527)	(4,663)	(4,803)	(4,947)	(28,335)
Operating Expenditures							
Administration	193	231	231	231	231	231	1,155
Operating costs	1,400	6,400	1,592	1,640	1,689	1,740	13,061
Wages & benefits	1,166	1,189	1,213	1,243	1,274	1,306	6,225
Contributions to reserve funds	2,508	2,910	1,491	1,549	1,609	1,670	9,229
Total Operating Expenditures	5,267	10,730	4,527	4,663	4,803	4,947	29,670
Operating (surplus)/deficit	1,000	1,335					1,335
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,000	1,335					1,335
Add: Prior year (surplus) / deficit	(1,000)	(1,335)					(1,335)
(Surplus) applied to future years							

**Cedar Estates Stormwater
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	46,449	49,823	51,937	54,135	56,556
Contributions	2,910	1,491	1,549	1,609	1,670
Interest earned	464	623	649	812	990
Withdrawals for capital projects:					
Closing Balance Reserve Fund	49,823	51,937	54,135	56,556	59,216

**Streetlighting - Rural Areas
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		162.9%	(28.1%)	3.0%	3.0%	3.0%	
Property taxes	(7,948)	(20,899)	(15,026)	(15,477)	(15,941)	(16,419)	(83,762)
	(7,948)	(20,899)	(15,026)	(15,477)	(15,941)	(16,419)	(83,762)
Total Operating Revenues	(7,948)	(20,899)	(15,026)	(15,477)	(15,941)	(16,419)	(83,762)
Operating Expenditures							
Administration	596	621	621	621	621	621	3,105
Operating costs	6,775	13,550	13,957	14,375	14,806	15,251	71,939
Wages & benefits	126	129	132	135	138	142	676
Contributions to reserve funds	1,190		316	346	376	405	1,443
Total Operating Expenditures	8,687	14,300	15,026	15,477	15,941	16,419	77,163
Operating (surplus)/deficit	739	(6,599)					(6,599)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	739	(6,599)					(6,599)
Add: Prior year (surplus) / deficit	(739)	6,599					6,599
(Surplus) applied to future years							

**Streetlighting - Rural Areas
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	15,686	15,843	16,357	16,907	17,537
Contributions		316	346	376	405
Interest earned	157	198	204	254	307
Withdrawals for capital projects:					
Closing Balance Reserve Fund	15,843	16,357	16,907	17,537	18,249

**Streetlighting - Fairwinds
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(25,657)	(26,427)	(27,220)	(28,036)	(28,877)	(29,744)	(140,304)
	(25,657)	(26,427)	(27,220)	(28,036)	(28,877)	(29,744)	(140,304)
Grants in lieu of taxes	(61)	(61)	(61)	(61)	(61)	(61)	(305)
Miscellaneous		(1,000)					(1,000)
Total Operating Revenues	(25,718)	(27,488)	(27,281)	(28,097)	(28,938)	(29,805)	(141,609)
Operating Expenditures							
Administration	2,018	2,047	2,047	2,047	2,047	2,047	10,235
Operating costs	22,616	22,370	22,741	23,423	24,126	24,850	117,510
Wages & benefits	126	129	132	135	138	142	676
Contributions to reserve funds	6,594	2,374	2,361	2,492	2,627	2,766	12,620
Total Operating Expenditures	31,354	26,920	27,281	28,097	28,938	29,805	141,041
Operating (surplus)/deficit	5,636	(568)					(568)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,636	(568)					(568)
Add: Prior year (surplus) / deficit	(5,636)	568					568
(Surplus) applied to future years							

**Streetlighting - Fairwinds
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	57,479	60,428	63,544	66,830	70,459
Contributions	2,374	2,361	2,492	2,627	2,766
Interest earned	575	755	794	1,002	1,233
Withdrawals for capital projects:					
Closing Balance Reserve Fund	60,428	63,544	66,830	70,459	74,458

**Streetlighting - French Creek Village
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		57.3%	(18.0%)	3.0%	3.0%	3.0%	
Property taxes	(51,500)	(81,000)	(66,430)	(68,423)	(70,476)	(72,590)	(358,919)
	(51,500)	(81,000)	(66,430)	(68,423)	(70,476)	(72,590)	(358,919)
Total Operating Revenues	(51,500)	(81,000)	(66,430)	(68,423)	(70,476)	(72,590)	(358,919)
Operating Expenditures							
Administration	5,050	3,897	3,897	3,897	3,897	3,897	19,485
Operating costs	43,000	56,500	58,195	59,941	61,739	63,591	299,966
Wages & benefits	300	307	313	321	329	337	1,607
Contributions to reserve funds	376	3,032	4,025	4,264	4,511	4,765	20,597
Total Operating Expenditures	48,726	63,736	66,430	68,423	70,476	72,590	341,655
Operating (surplus)/deficit	(2,774)	(17,264)					(17,264)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(2,774)	(17,264)					(17,264)
Add: Prior year (surplus) / deficit	2,774	17,264					17,264
(Surplus) applied to future years							

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,855	5,282	9,043	13,142	17,594
Contributions	3,032	3,655	3,918	4,189	4,468
Interest earned	28	106	181	263	352
Withdrawals for capital projects:					
Closing Balance Reserve Fund	4,915	9,043	13,142	17,594	22,414

**Streetlighting - River's Edge
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(7,595)	(7,823)	(8,058)	(8,299)	(8,548)	(8,805)	(41,533)
	(7,595)	(7,823)	(8,058)	(8,299)	(8,548)	(8,805)	(41,533)
Total Operating Revenues	(7,595)	(7,823)	(8,058)	(8,299)	(8,548)	(8,805)	(41,533)
Operating Expenditures							
Administration	599	610	610	610	610	610	3,050
Operating costs	6,653	7,000	7,210	7,426	7,649	7,879	37,164
Wages & benefits	126	129	132	135	138	142	676
Contributions to reserve funds	877	230	106	128	151	174	789
Total Operating Expenditures	8,255	7,969	8,058	8,299	8,548	8,805	41,679
Operating (surplus)/deficit	660	146					146
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	660	146					146
Add: Prior year (surplus) / deficit	(660)	(146)					(146)
(Surplus) applied to future years							

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	13,407	13,771	14,049	14,353	14,719
Contributions	230	106	128	151	174
Interest earned	134	172	176	215	258
Withdrawals for capital projects:					
Closing Balance Reserve Fund	13,771	14,049	14,353	14,719	15,151

**Streetlighting - Highway Intersections
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		34.3%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,253)	(3,026)	(3,117)	(3,210)	(3,307)	(3,406)	(16,066)
	(2,253)	(3,026)	(3,117)	(3,210)	(3,307)	(3,406)	(16,066)
Operating grants	(536)	(536)	(536)	(536)	(536)	(536)	(2,680)
Total Operating Revenues	(2,789)	(3,562)	(3,653)	(3,746)	(3,843)	(3,942)	(18,746)
Operating Expenditures							
Administration	281	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	126	129	132	135	138	142	676
Contributions to reserve funds		303	82	78	74	69	606
Total Operating Expenditures	3,467	3,779	3,653	3,746	3,843	3,942	18,963
Operating (surplus)/deficit	678	217					217
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	678	217					217
Add: Prior year (surplus) / deficit	(678)	(217)					(217)
(Surplus) applied to future years							

**Streetlighting - Highway#4
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(17.0%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,822)	(4,000)	(4,120)	(4,244)	(4,371)	(4,502)	(21,237)
	(4,822)	(4,000)	(4,120)	(4,244)	(4,371)	(4,502)	(21,237)
Total Operating Revenues	(4,822)	(4,000)	(4,120)	(4,244)	(4,371)	(4,502)	(21,237)
Operating Expenditures							
Administration	374	382	382	382	382	382	1,910
Operating costs	4,114	3,500	3,605	3,713	3,825	3,939	18,582
Wages & benefits	126	129	132	135	138	142	676
Contributions to reserve funds	1,117	1,259	1	14	26	39	1,339
Total Operating Expenditures	5,731	5,270	4,120	4,244	4,371	4,502	22,507
Operating (surplus)/deficit	909	1,270					1,270
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	909	1,270					1,270
Add: Prior year (surplus) / deficit	(909)	(1,270)					(1,270)
(Surplus) applied to future years							

**EV Charging Station
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(21.8%)	173.9%	2.1%	2.1%	2.1%	
Property taxes	(10,118)	(7,916)	(21,680)	(22,135)	(22,604)	(23,087)	(97,422)
	(10,118)	(7,916)	(21,680)	(22,135)	(22,604)	(23,087)	(97,422)
Total Operating Revenues	(10,118)	(7,916)	(21,680)	(22,135)	(22,604)	(23,087)	(97,422)
Operating Expenditures							
Administration		455	469	483	497	512	2,416
Operating costs	10,118	11,079	14,711	15,152	15,607	16,075	72,624
Contributions to reserve funds		6,500	6,500	6,500	6,500	6,500	32,500
Total Operating Expenditures	10,118	18,034	21,680	22,135	22,604	23,087	107,540
Operating (surplus)/deficit		10,118					10,118
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		10,118					10,118
Add: Transfer from appropriated surplus		(10,118)					(10,118)
(Surplus) applied to future years							

**Solid Waste Management
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		10.0%	15.0%	20.0%	15.0%	20.0%	
Property taxes	(1,379,123)	(1,517,035)	(1,744,591)	(2,093,540)	(2,407,571)	(2,889,085)	(10,651,822)
	(1,379,123)	(1,517,035)	(1,744,591)	(2,093,540)	(2,407,571)	(2,889,085)	(10,651,822)
Operations	(184,500)	(209,500)	(213,516)	(217,612)	(221,791)	(226,052)	(1,088,471)
Landfill tipping fees	(9,900,000)	(10,669,464)	(10,558,531)	(10,776,176)	(10,154,571)	(9,614,995)	(51,773,737)
Operating grants	(3,000,000)						
Grants in lieu of taxes	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Interdepartmental recoveries	(103,007)	(103,007)	(103,007)	(103,007)	(103,007)	(103,007)	(515,035)
Miscellaneous	(1,032,988)	(1,032,988)	(1,901,381)	(1,261,871)	(1,872,557)	(2,250,991)	(8,319,788)
Total Operating Revenues	(15,606,418)	(13,538,794)	(14,527,826)	(14,459,006)	(14,766,297)	(15,090,930)	(72,382,853)
Operating Expenditures							
Administration	969,340	1,091,346	1,147,761	1,178,353	1,212,954	1,248,593	5,879,007
Professional fees	570,454	714,900	736,347	758,438	781,191	864,626	3,855,502
Building ops	276,166	332,936	392,924	354,711	365,353	376,313	1,822,237
Veh & Equip ops	707,734	941,208	919,444	947,028	975,439	1,004,701	4,787,820
Operating costs	4,135,724	4,725,450	4,855,606	5,008,861	5,158,473	5,304,573	25,052,963
Wages & benefits	4,095,113	4,451,124	4,634,874	4,750,745	4,869,517	4,991,254	23,697,514
Transfer to other gov/org	3,000,000	314,000					314,000
Contributions to reserve funds	3,796,014	4,335,764	1,050,870	1,050,870	1,050,870	1,050,870	8,539,244
Total Operating Expenditures	17,550,545	16,906,728	13,737,826	14,049,006	14,413,797	14,840,930	73,948,287
Operating (surplus)/deficit	1,944,127	3,367,934	(790,000)	(410,000)	(352,500)	(250,000)	1,565,434
Capital Asset Expenditures							
Capital expenditures	6,491,366	7,064,812	1,940,000	1,910,000	4,652,500	1,690,000	17,257,312
Transfer from reserves	(4,255,711)	(4,135,191)	(1,150,000)	(1,500,000)	(4,300,000)	(1,440,000)	(12,525,191)
Net Capital Assets funded from Operations	2,235,655	2,929,621	790,000	410,000	352,500	250,000	4,732,121
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,179,782	6,297,555					6,297,555
Add: Transfer from appropriated surplus	(1,211,484)	(1,227,675)					(1,227,675)
Add: Prior year (surplus) / deficit	(2,968,298)	(5,069,880)					(5,069,880)
(Surplus) applied to future years							

Solid Waste Management

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	915,000	400,000	70,000	135,000	25,000	1,545,000
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	865,000	140,000	120,000	87,500	95,000	1,307,500
PC-1200 COMPUTER - SOLID WASTE MANAGEMENT	428,675					428,675
SW-0001 SW- CELL 1 CAPITAL PROJECTS (2010)	2,281,191					2,281,191
SW-0010 SW - CELL TWO SOUTH EAST BERM CONSTRUCT		1,025,000	1,025,000	3,025,000	1,025,000	6,100,000
SW-0012 SW - FLARE STATION REPLACEMENT	270,946					270,946
SW-0014 SW - PLC UPGRADE & CONTROL VALVE	211,200					211,200
SW-0015 SW - CR WWTP UPGRADE/REPLACEMENT	453,000	153,000				606,000
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	1,644,000	250,000	720,000	1,430,000	570,000	4,614,000
Total Solid Waste Management	7,069,012	1,968,000	1,935,000	4,677,500	1,715,000	17,364,512

**Solid Waste Management
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	13,731,592	14,018,611	13,096,111	12,322,663	8,181,161
Contributions	3,834,894	750,000	750,000	750,000	750,000
Interest earned	137,316	175,233	163,702	184,840	143,170
Withdrawals for capital projects:					
SW- CELL 1 CAPITAL PROJECTS (2010)	(2,281,191)				
SW - CELL TWO SOUTH EAST BERM CONSTRUCT		(1,000,000)	(1,000,000)	(3,000,000)	(1,000,000)
SW - PLC UPGRADE & CONTROL VALVE	(210,000)				
SW - CR WWTP UPGRADE/REPLACEMENT	(450,000)	(150,000)			
VEHICLE - SOLID WASTE ENG & DISP OPS	(1,194,000)		(500,000)	(1,300,000)	(440,000)
Total Withdrawals for capital projects	(4,135,191)	(1,150,000)	(1,500,000)	(4,300,000)	(1,440,000)
Other transfers out of Reserve		847,733	187,150	776,342	1,132,852
Closing Balance Reserve Fund	13,568,611	12,946,111	12,322,663	8,181,161	6,501,479
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	3,162,036	3,693,656	4,039,827	4,390,325	4,756,180
Contributions	500,000	300,000	300,000	300,000	300,000
Interest earned	31,620	46,171	50,498	65,855	83,233
Withdrawals for capital projects:					
Closing Balance Reserve Account	3,693,656	4,039,827	4,390,325	4,756,180	5,139,413

**Solid Waste Collection & Recycling
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Operations	(1,117,406)	(1,228,300)	(1,233,300)	(1,238,300)	(1,243,300)	(1,248,300)	(6,191,500)
Utility user fees	(5,127,322)	(5,476,779)	(5,729,850)	(6,050,343)	(6,386,860)	(6,740,203)	(30,384,035)
Miscellaneous	(19,490)	(219,490)	(420,801)	(471,095)	(426,523)	(307,565)	(1,845,474)
Total Operating Revenues	(6,264,218)	(6,924,569)	(7,383,951)	(7,759,738)	(8,056,683)	(8,296,068)	(38,421,009)
Operating Expenditures							
Administration	542,262	589,066	606,738	624,940	643,688	662,999	3,127,431
Professional fees	40,000	40,000	41,200	42,436	43,709	45,020	212,365
Building ops	22,322	24,035	24,756	25,499	26,264	27,052	127,606
Veh & Equip ops	1,974	1,118	1,151	1,186	1,222	1,258	5,935
Operating costs	5,524,497	6,085,334	6,298,242	6,643,602	6,909,258	7,116,469	33,052,905
Wages & benefits	327,418	400,445	408,454	418,665	429,132	439,860	2,096,556
Contributions to reserve funds	405,460	463,390	3,410	3,410	3,410	3,410	477,030
Total Operating Expenditures	6,863,933	7,603,388	7,383,951	7,759,738	8,056,683	8,296,068	39,099,828
Operating (surplus)/deficit	599,715	678,819					678,819
Capital Asset Expenditures							
Capital expenditures	436						
Net Capital Assets funded from Operations	436						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	600,151	678,819					678,819
Add: Transfer from appropriated surplus	(225,000)						
Add: Prior year (surplus) / deficit	(375,151)	(678,819)					(678,819)
(Surplus) applied to future years							

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,012,024	1,335,534	1,354,327	1,323,061	989,284
Contributions	463,390	3,410	3,410	3,410	3,410
Interest earned	10,120	16,694	16,929	19,846	17,312
Withdrawals for capital projects:					
Other transfers out of Reserve	150,000	1,311	51,605	357,033	238,075
Closing Balance Reserve Fund	1,335,534	1,354,327	1,323,061	989,284	771,931



**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Operating grants	(1,321,084)	(834,794)					(834,794)
Total Operating Revenues	(1,321,084)	(834,794)					(834,794)
Operating Expenditures							
Professional fees	364,981	88,794					88,794
Operating costs	20,000	20,000					20,000
Transfer to other gov/org	936,103	726,000					726,000
Total Operating Expenditures	1,321,084	834,794					834,794
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	53,715	53,715					53,715
Grants and other	(53,715)	(53,715)					(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							

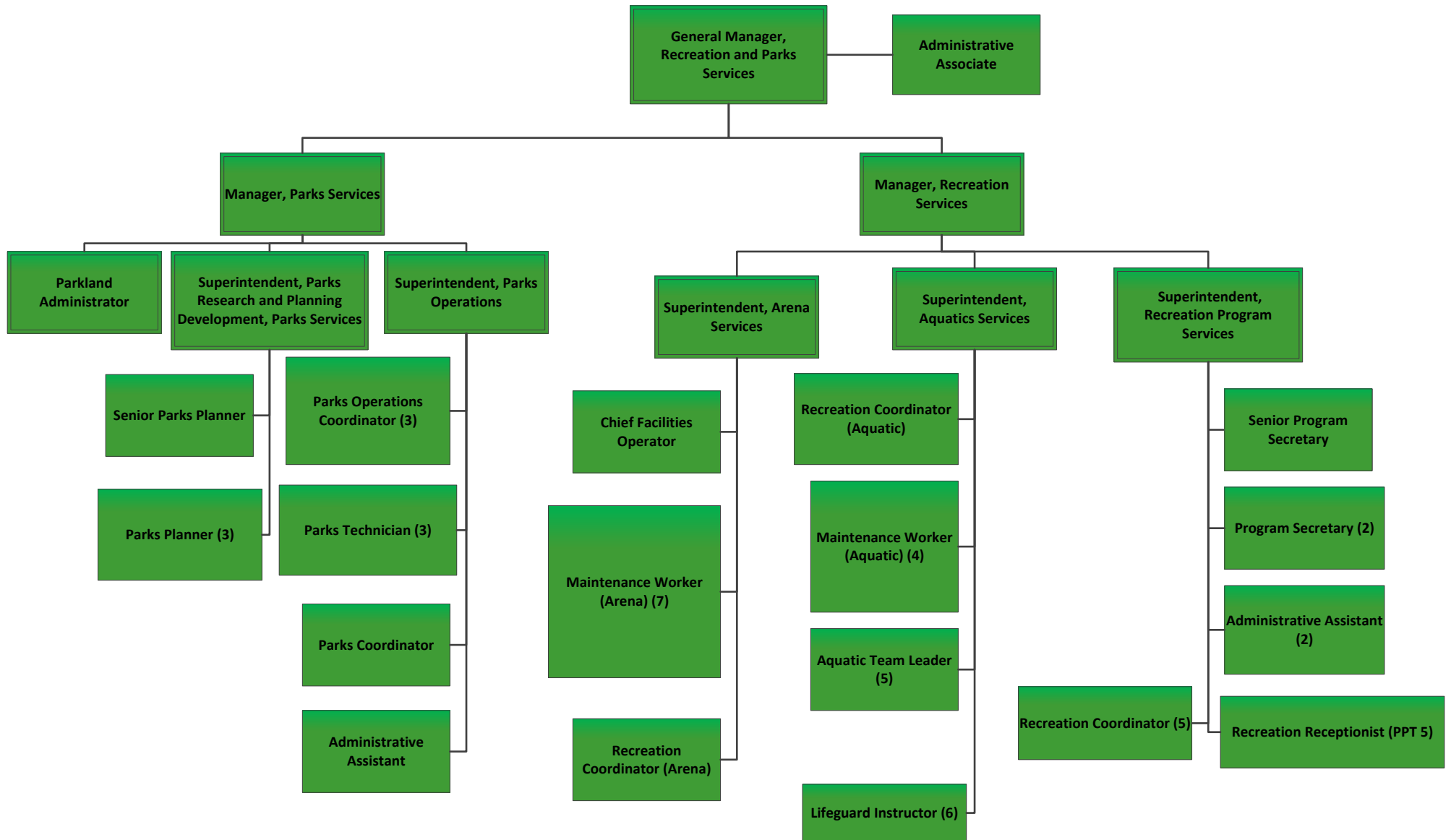


Community Works Fund Projects - Regional & Community Utilities

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
WT-0021 CWF - WATER CONDITION/ MONITORING EA E	1,615					1,615
WT-0022 CWF - WHISKEY CREEK WELL DEVELOPMENT	52,100					52,100
Total Community Works Fund Projects - Regional & Community Utilities	53,715					53,715

RECREATION AND PARKS SERVICES



**RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		12.3%	11.8%	7.6%	4.8%	5.6%	
Property taxes	(14,565,052)	(16,350,839)	(18,283,843)	(19,664,777)	(20,606,608)	(21,753,323)	(96,659,390)
	(14,565,052)	(16,350,839)	(18,283,843)	(19,664,777)	(20,606,608)	(21,753,323)	(96,659,390)
Operations	(23,880)	(24,180)	(24,277)	(24,377)	(24,480)	(24,587)	(121,901)
Recreation fees	(582,463)	(651,184)	(658,494)	(665,913)	(673,448)	(681,096)	(3,330,135)
Recreation facility rentals	(454,190)	(509,015)	(529,614)	(551,238)	(573,938)	(574,038)	(2,737,843)
Recreation vending sales	(2,800)	(2,800)	(2,801)	(2,802)	(2,803)	(2,804)	(14,010)
Recreation concession	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(27,500)
Recreation other	(442,800)	(548,097)	(552,842)	(607,796)	(613,021)	(816,168)	(3,137,924)
Operating grants	(572,501)	(328,503)	(17,057)	(17,057)	(17,057)	(17,057)	(396,731)
Grants in lieu of taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(5,750)
Interdepartmental recoveries	(13,270)	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(67,180)
Miscellaneous	(205,650)	(11,200)	(55,369)	(14,351)	(12,842)	(12,389)	(106,151)
Total Operating Revenues	(16,869,256)	(18,445,904)	(20,144,383)	(21,568,397)	(22,544,283)	(23,901,548)	(106,604,515)
Operating Expenditures							
Administration	1,011,806	1,188,500	1,277,175	1,247,610	1,350,176	1,309,862	6,373,323
Legislative	1,100	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	885,370	1,066,792	416,847	366,290	377,008	388,047	2,614,984
Building ops	816,703	960,084	963,886	992,803	1,022,586	1,053,264	4,992,623
Veh & Equip ops	248,337	228,730	228,593	235,450	242,511	249,789	1,185,073
Operating costs	1,751,442	2,327,378	2,012,992	2,070,285	2,131,288	2,194,123	10,736,066
Program costs	727,799	805,518	801,151	866,177	883,061	850,362	4,206,269
Wages & benefits	6,270,807	6,997,198	7,638,427	8,491,939	8,704,236	9,442,329	41,274,129
Transfer to other gov/org	2,875,166	2,556,952	2,316,147	2,375,116	2,435,857	2,498,418	12,182,490
Contributions to reserve funds	3,259,990	2,951,271	3,335,067	2,944,049	3,146,365	2,577,091	14,953,843
Debt interest	405,182	287,268	126,670	123,232	120,617	118,479	776,266
Total Operating Expenditures	18,253,702	19,370,691	19,117,955	19,713,951	20,414,705	20,682,764	99,300,066
Operating (surplus)/deficit	1,384,446	924,787	(1,026,428)	(1,854,446)	(2,129,578)	(3,218,784)	(7,304,449)
Capital Asset Expenditures							
Capital expenditures	22,986,913	18,008,742	18,171,722	6,560,050	23,969,753	1,623,836	68,334,103
Transfer from reserves	(5,374,882)	(4,186,823)	(6,826,558)	(5,456,600)	(2,525,500)	(473,500)	(19,468,981)
Grants and other	(6,501,173)	(6,088,496)	(1,865,000)	(768,450)	(350,000)		(9,071,946)
New borrowing	(10,339,017)	(7,000,000)	(9,175,164)		(20,685,953)	(1,150,000)	(38,011,117)
Net Capital Assets funded from Operations	771,841	733,423	305,000	335,000	408,300	336	1,782,059
Capital Financing Charges							
Existing debt (principal)	418,436	435,996	160,646	158,352	153,324	105,190	1,013,508
New debt (principal & interest)	103,390	70,000	680,782	1,361,094	1,567,954	3,113,258	6,793,088
Total Capital Financing Charges	521,826	505,996	841,428	1,519,446	1,721,278	3,218,448	7,806,596
Net (surplus)/deficit for the year	2,678,113	2,164,206	120,000				2,284,206
Less: Transfer to appropriated surplus		120,000					120,000
Add: Transfer from appropriated surplus	(1,269,357)	(1,261,542)	(120,000)				(1,381,542)
Add: Prior year (surplus) / deficit	(1,408,756)	(1,022,664)					(1,022,664)
(Surplus) applied to future years							

**RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(2,942,902)	23.2%	(3,264,692)	10.9%	(3,591,161)	10.0%	(3,734,808)	4.0%	(3,884,200)	4.0%
2703 REGIONAL PARKS - CAPITAL	(1,620,327)	15.0%	(1,863,376)	15.0%	(2,142,882)	15.0%	(2,250,027)	5.0%	(2,340,028)	4.0%
	(\$4,563,229)		(\$5,128,068)		(\$5,734,043)		(\$5,984,835)		(\$6,224,228)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(262,770)	4.0%	(314,145)	19.6%	(322,436)	2.6%	(330,958)	2.6%	(339,715)	2.6%
2081 COMMUNITY PARKS - AREA B	(458,342)	29.0%	(402,699)	(12.1%)	(414,780)	3.0%	(427,224)	3.0%	(440,040)	3.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(99,087)	10.1%	(106,023)	7.0%	(111,324)	5.0%	(115,777)	4.0%	(119,251)	3.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(122,430)	17.0%	(138,842)	13.4%	(142,615)	2.7%	(146,491)	2.7%	(150,474)	2.7%
2084 COMMUNITY PARKS - AREA E	(353,515)	6.3%	(443,844)	25.6%	(458,482)	3.3%	(472,236)	3.0%	(486,403)	3.0%
2085 COMMUNITY PARKS - AREA F	(337,111)	23.0%	(362,441)	7.5%	(373,315)	3.0%	(384,514)	3.0%	(396,049)	3.0%
2086 COMMUNITY PARKS - AREA G	(260,116)	33.9%	(293,439)	12.8%	(302,243)	3.0%	(311,310)	3.0%	(320,649)	3.0%
2087 COMMUNITY PARKS - AREA H	(319,041)	14.7%	(373,230)	17.0%	(498,433)	33.5%	(438,057)	(12.1%)	(451,199)	3.0%
	(\$2,212,412)		(\$2,434,663)		(\$2,623,628)		(\$2,626,567)		(\$2,703,780)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(306,009)	19.0%	(352,956)	15.3%	(399,565)	13.2%	(407,795)	2.1%	(416,243)	2.1%
	(\$306,009)		(\$352,956)		(\$399,565)		(\$407,795)		(\$416,243)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(1,663,222)	10.5%	(1,999,391)	20.2%	(1,924,420)	(3.7%)	(1,973,138)	2.5%	(2,023,155)	2.5%
2915 NORTH COMM REC - SPORTFIELDS	(373,770)	7.4%	(384,983)	3.0%	(396,533)	3.0%	(408,429)	3.0%	(420,681)	3.0%
	(\$2,036,992)		(\$2,384,374)		(\$2,320,953)		(\$2,381,567)		(\$2,443,836)	
Oceanside Place										
3070 OCEANSIDE PLACE	(2,150,804)	3.0%	(2,215,328)	3.0%	(2,281,788)	3.0%	(2,350,242)	3.0%	(2,420,749)	3.0%
	(\$2,150,804)		(\$2,215,328)		(\$2,281,788)		(\$2,350,242)		(\$2,420,749)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(3,393,590)	10.0%	(4,072,308)	20.0%	(4,560,985)	12.0%	(5,062,693)	11.0%	(5,701,018)	12.6%
	(\$3,393,590)		(\$4,072,308)		(\$4,560,985)		(\$5,062,693)		(\$5,701,018)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(188,342)	57.3%	(139,742)	(25.8%)	(140,798)	0.8%	(141,880)	0.8%	(142,992)	0.8%
	(\$188,342)		(\$139,742)		(\$140,798)		(\$141,880)		(\$142,992)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(17,304)	1.6%	(17,826)	3.0%	(18,360)	3.0%	(18,911)	3.0%	(19,478)	3.0%
2781 PORT THEATER - AREA B	(37,570)	13.1%	(38,690)	3.0%	(39,850)	3.0%	(41,046)	3.0%	(42,277)	3.0%
2782 PORT THEATER - AREA C (Extension)	(17,315)	1.6%	(17,836)	3.0%	(18,371)	3.0%	(18,922)	3.0%	(19,489)	3.0%
2783 PORT THEATER - AREA C (E Wellington)	(4,452)	1.6%	(4,587)	3.0%	(4,724)	3.0%	(4,866)	3.0%	(5,012)	3.0%
2784 PORT THEATER - AREA E	(24,836)	1.6%	(25,584)	3.0%	(26,351)	3.0%	(27,142)	3.0%	(27,956)	3.0%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,397,984)	0.9%	(1,451,881)	3.9%	(1,495,361)	3.0%	(1,540,142)	3.0%	(1,586,265)	3.0%
	(\$1,499,461)		(\$1,556,404)		(\$1,603,017)		(\$1,651,029)		(\$1,700,477)	
Total RECREATION & PARKS SERVICES	(16,350,839)	12.3%	(18,283,843)	11.8%	(19,664,777)	7.6%	(20,606,608)	4.8%	(21,753,323)	5.6%

**Oceanside Place
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,088,159)	(2,150,804)	(2,215,328)	(2,281,788)	(2,350,242)	(2,420,749)	(11,418,911)
	(2,088,159)	(2,150,804)	(2,215,328)	(2,281,788)	(2,350,242)	(2,420,749)	(11,418,911)
Operations	(16,700)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(85,000)
Recreation fees	(87,000)	(82,000)	(83,230)	(84,478)	(85,746)	(87,032)	(422,486)
Recreation facility rentals	(380,000)	(410,000)	(430,500)	(452,025)	(474,626)	(474,626)	(2,241,777)
Recreation vending sales	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(9,000)
Recreation concession	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(27,500)
Recreation other	(95,800)	(94,450)	(98,741)	(103,241)	(107,962)	(108,074)	(512,468)
Operating grants		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(8,500)
Interdepartmental recoveries	(13,270)	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(67,180)
Miscellaneous	(50)						
Total Operating Revenues	(2,688,279)	(2,776,690)	(2,867,235)	(2,960,968)	(3,058,012)	(3,129,917)	(14,792,822)
Operating Expenditures							
Administration	186,430	211,498	217,843	224,378	231,110	238,043	1,122,872
Legislative	100						
Professional fees	22,500	25,000	18,250	18,798	19,361	19,942	101,351
Building ops	347,804	412,243	424,610	437,348	450,469	463,983	2,188,653
Veh & Equip ops	99,540	101,710	104,762	107,904	111,141	114,476	539,993
Operating costs	87,222	101,690	104,536	107,468	110,487	113,597	537,778
Program costs	91,000	94,000	96,820	99,725	102,716	105,798	499,059
Wages & benefits	1,332,559	1,470,468	1,499,877	1,537,374	1,575,809	1,615,204	7,698,732
Contributions to reserve funds	115,727	76,879	400,537	152,973	126,619	458,874	1,215,882
Debt interest	312,532	156,266					156,266
Total Operating Expenditures	2,595,414	2,649,754	2,867,235	2,685,968	2,727,712	3,129,917	14,060,586
Operating (surplus)/deficit	(92,865)	(126,936)		(275,000)	(330,300)		(732,236)
Capital Asset Expenditures							
Capital expenditures	16,986	50,000	690,800	648,600	433,800	338,500	2,161,700
Transfer from reserves		(50,000)	(690,800)	(373,600)	(103,500)	(338,500)	(1,556,400)
Net Capital Assets funded from Operations	16,986			275,000	330,300		605,300
Capital Financing Charges							
Existing debt (principal)	273,052	273,052					273,052
Total Capital Financing Charges	273,052	273,052					273,052
Net (surplus)/deficit for the year	197,173	146,116					146,116
Add: Transfer from appropriated surplus	(21,000)	(7,500)					(7,500)
Add: Prior year (surplus) / deficit	(176,173)	(138,616)					(138,616)
(Surplus) applied to future years							

Oceanside Place

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	50,000	490,800	648,600	359,350	126,100	1,674,850
PC-3070 COMPUTER - OCEANSIDE PLACE				20,000		20,000
VH-3070 VEHICLE - OCEANSIDE PLACE		200,000		54,450	212,400	466,850
Total Oceanside Place	50,000	690,800	648,600	433,800	338,500	2,161,700

**Oceanside Place
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	623,977	657,096	375,047	159,108	184,614
Contributions	76,879	400,537	152,973	126,619	458,874
Interest earned	6,240	8,214	4,688	2,387	3,231
Withdrawals for capital projects:					
MAJOR CAP - OCEANSIDE PLACE	(50,000)	(490,800)	(373,600)	(49,050)	(126,100)
VEHICLE - OCEANSIDE PLACE		(200,000)		(54,450)	(212,400)
Total Withdrawals for capital projects	(50,000)	(690,800)	(373,600)	(103,500)	(338,500)
Closing Balance Reserve Fund	657,096	375,047	159,108	184,614	308,219

**Ravensong Aquatic Centre
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		10.0%	20.0%	12.0%	11.0%	12.6%	
Property taxes	(3,085,082)	(3,393,590)	(4,072,308)	(4,560,985)	(5,062,693)	(5,701,018)	(22,790,594)
	(3,085,082)	(3,393,590)	(4,072,308)	(4,560,985)	(5,062,693)	(5,701,018)	(22,790,594)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(130,695)	(186,051)	(186,237)	(186,423)	(186,610)	(186,796)	(932,117)
Recreation facility rentals	(74,190)	(99,015)	(99,114)	(99,213)	(99,312)	(99,412)	(496,066)
Recreation vending sales	(1,000)	(1,000)	(1,001)	(1,002)	(1,003)	(1,004)	(5,010)
Recreation other	(347,000)	(453,647)	(454,101)	(504,555)	(505,059)	(708,094)	(2,625,456)
Miscellaneous	(1,200)	(1,200)	(1,201)	(1,202)	(1,204)	(1,205)	(6,012)
Total Operating Revenues	(3,641,907)	(4,137,243)	(4,816,702)	(5,356,120)	(5,858,621)	(6,700,269)	(26,868,955)
Operating Expenditures							
Administration	216,838	274,441	361,136	291,154	378,351	308,886	1,613,968
Legislative	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	188,500	323,500	28,205	29,051	29,923	30,820	441,499
Building ops	272,146	356,351	367,042	378,053	389,394	401,076	1,891,916
Veh & Equip ops	31,026	40,853	35,078	36,131	37,215	38,331	187,608
Operating costs	275,908	199,128	199,250	202,996	208,854	214,888	1,025,116
Program costs	84,975	89,975	92,674	145,454	149,818	104,313	582,234
Wages & benefits	1,768,767	1,931,045	2,152,918	2,869,291	2,941,023	3,535,035	13,429,312
Contributions to reserve funds	1,508,751	1,135,718	1,328,647	1,042,150	1,137,343	24,416	4,668,274
Total Operating Expenditures	4,347,911	4,352,011	4,565,950	4,995,280	5,272,921	4,658,765	23,844,927
Operating (surplus)/deficit	706,004	214,768	(250,752)	(360,840)	(585,700)	(2,041,504)	(3,024,028)
Capital Asset Expenditures							
Capital expenditures	395,856	280,000	9,923,922	1,798,000	22,235,953		34,237,875
Transfer from reserves	(201,650)	(155,000)	(6,063,758)	(1,738,000)	(1,472,000)		(9,428,758)
New borrowing			(3,575,164)		(20,685,953)		(24,261,117)
Net Capital Assets funded from Operations	194,206	125,000	285,000	60,000	78,000		548,000
Capital Financing Charges							
New debt (principal & interest)			35,752	300,840	507,700	2,041,504	2,885,796
Total Capital Financing Charges			35,752	300,840	507,700	2,041,504	2,885,796
Net (surplus)/deficit for the year	900,210	339,768	70,000				409,768
Less: Transfer to appropriated surplus		70,000					70,000
Add: Transfer from appropriated surplus	(395,000)	(245,000)	(70,000)				(315,000)
Add: Prior year (surplus) / deficit	(505,210)	(164,768)					(164,768)
(Surplus) applied to future years							

Ravensong Aquatic Centre

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-3200 MAJOR CAP - RAVENSONG	195,000	310,000	1,743,000	542,000		2,790,000
PC-3200 COMPUTER - RAVENSONG				8,000		8,000
PR-0057 RAVENSONG POOL EXPANSION	85,000	9,692,384		21,764,415		31,541,799
VH-3200 VEHICLE - RAVENSONG			55,000			55,000
Total Ravensong Aquatic Centre	280,000	10,002,384	1,798,000	22,314,415		34,394,799

**Ravensong Aquatic Centre
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	5,382,599	6,417,143	1,762,246	1,088,424	770,093
Contributions	1,135,718	1,328,647	1,042,150	1,137,343	24,416
Interest earned	53,826	80,214	22,028	16,326	13,477
Withdrawals for capital projects:					
MAJOR CAP - RAVENSONG	(70,000)	(25,000)	(1,683,000)	(472,000)	
RAVENSONG POOL EXPANSION	(85,000)	(6,038,758)		(1,000,000)	
VEHICLE - RAVENSONG			(55,000)		
Total Withdrawals for capital projects	(155,000)	(6,063,758)	(1,738,000)	(1,472,000)	
Closing Balance Reserve Fund	6,417,143	1,762,246	1,088,424	770,093	807,986
New Borrowing					
RAVENSONG POOL EXPANSION		3,575,164		20,685,953	
Total New Borrowing		3,575,164		20,685,953	
New Debt Principal/Int			300,840		1,740,664
New Debt Principal/Int(Cumulative)			300,840	300,840	2,041,504
Borrowing cost		35,752		206,860	

**Northern Community Recreation
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		9.9%	17.1%	(2.7%)	2.6%	2.6%	
Property taxes	(1,853,142)	(2,036,992)	(2,384,374)	(2,320,953)	(2,381,567)	(2,443,836)	(11,567,722)
	(1,853,142)	(2,036,992)	(2,384,374)	(2,320,953)	(2,381,567)	(2,443,836)	(11,567,722)
Operations	(3,240)	(3,240)	(3,337)	(3,437)	(3,540)	(3,647)	(17,201)
Recreation fees	(335,018)	(358,383)	(363,759)	(369,215)	(374,753)	(380,374)	(1,846,484)
Operating grants	(70,301)	(24,603)	(15,357)	(15,357)	(15,357)	(15,357)	(86,031)
Miscellaneous	(204,400)						
Total Operating Revenues	(2,466,101)	(2,423,218)	(2,766,827)	(2,708,962)	(2,775,217)	(2,843,214)	(13,517,438)
Operating Expenditures							
Administration	181,844	191,453	197,197	203,112	209,206	215,482	1,016,450
Professional fees	120,000	47,793	29,547	17,640	18,169	18,714	131,863
Building ops	14,770	16,467	16,961	17,469	17,993	18,533	87,423
Veh & Equip ops	19,961	21,162	21,797	22,451	23,124	23,818	112,352
Operating costs	95,690	109,982	112,721	115,535	118,429	121,403	578,070
Program costs	502,169	571,888	561,262	569,848	578,607	587,543	2,869,148
Wages & benefits	893,748	1,068,389	1,191,273	1,221,055	1,251,582	1,282,871	6,015,170
Transfer to other gov/org	738,298	510,747	526,069	541,852	558,107	574,850	2,711,625
Contributions to reserve funds	323,091	110,000	110,000				220,000
Total Operating Expenditures	2,889,571	2,647,881	2,766,827	2,708,962	2,775,217	2,843,214	13,742,101
Operating (surplus)/deficit	423,470	224,663					224,663
Capital Asset Expenditures							
Capital expenditures	72,216						
Transfer from reserves	(70,000)						
Net Capital Assets funded from Operations	2,216						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	425,686	224,663					224,663
Add: Transfer from appropriated surplus	(154,251)	(72,093)					(72,093)
Add: Prior year (surplus) / deficit	(271,435)	(152,570)					(152,570)
(Surplus) applied to future years							



**Northern Community Recreation
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	152,721	154,248	156,176	158,128	160,500
Interest earned	1,527	1,928	1,952	2,372	2,809
Withdrawals for capital projects:					
Closing Balance Reserve Fund	154,248	156,176	158,128	160,500	163,309
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	718,594	835,780	956,227	968,180	982,703
Contributions	110,000	110,000			
Interest earned	7,186	10,447	11,953	14,523	17,197
Withdrawals for capital projects:					
Closing Balance Reserve Account	835,780	956,227	968,180	982,703	999,900

**Gabriola Island Recreation
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		57.3%	(25.8%)	0.8%	0.8%	0.8%	
Property taxes	(119,755)	(188,342)	(139,742)	(140,798)	(141,880)	(142,992)	(753,754)
	(119,755)	(188,342)	(139,742)	(140,798)	(141,880)	(142,992)	(753,754)
Grants in lieu of taxes	(520)	(520)	(520)	(520)	(520)	(520)	(2,600)
Total Operating Revenues	(120,275)	(188,862)	(140,262)	(141,318)	(142,400)	(143,512)	(756,354)
Operating Expenditures							
Administration	5,078	5,152	5,307	5,466	5,630	5,799	27,354
Professional fees	3,000	57,000	7,000	7,000	7,000	7,000	85,000
Veh & Equip ops	175	175	180	186	191	197	929
Operating costs	2,541	2,707	2,782	2,859	2,939	3,021	14,308
Wages & benefits	27,212	31,891	32,528	33,342	34,175	35,030	166,966
Transfer to other gov/org	86,205	92,465	92,465	92,465	92,465	92,465	462,325
Total Operating Expenditures	124,211	189,390	140,262	141,318	142,400	143,512	756,882
Operating (surplus)/deficit	3,936	528					528
Capital Asset Expenditures							
Capital expenditures	56						
Net Capital Assets funded from Operations	56						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,992	528					528
Add: Prior year (surplus) / deficit	(3,992)	(528)					(528)
(Surplus) applied to future years							

**Gabriola Island Recreation
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	83,119	83,950	84,999	86,061	87,352
Interest earned	831	1,049	1,062	1,291	1,529
Withdrawals for capital projects:					
Closing Balance Reserve Fund	83,950	84,999	86,061	87,352	88,881

**Area A Recreation & Culture
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		19.0%	15.3%	13.2%	2.1%	2.1%	
Property taxes	(257,123)	(306,009)	(352,956)	(399,565)	(407,795)	(416,243)	(1,882,568)
	(257,123)	(306,009)	(352,956)	(399,565)	(407,795)	(416,243)	(1,882,568)
Recreation fees	(20,000)	(15,000)	(15,225)	(15,453)	(15,685)	(15,920)	(77,283)
Miscellaneous			(38,585)				(38,585)
Total Operating Revenues	(277,123)	(321,009)	(406,766)	(415,018)	(423,480)	(432,163)	(1,998,436)
Operating Expenditures							
Administration	17,235	26,378	27,169	27,984	28,824	29,689	140,044
Professional fees	102,830	29,000	25,870	26,646	27,445	28,269	137,230
Building ops	12,600	5,600	5,768	5,941	6,119	6,303	29,731
Veh & Equip ops	2,050	1,525	1,571	1,618	1,666	1,716	8,096
Operating costs	14,851	15,890	12,837	13,193	13,559	13,936	69,415
Program costs	40,000	40,000	40,450	40,907	41,370	41,841	204,568
Wages & benefits	154,974	220,687	225,101	230,729	236,497	242,409	1,155,423
Transfer to other gov/org	20,000	68,000	68,000	68,000	68,000	68,000	340,000
Contributions to reserve funds	11,049	38,585					38,585
Total Operating Expenditures	375,589	445,665	406,766	415,018	423,480	432,163	2,123,092
Operating (surplus)/deficit	98,466	124,656					124,656
Capital Asset Expenditures							
Capital expenditures	1,410,122	1,476,273					1,476,273
Transfer from reserves	(192,566)	(192,566)					(192,566)
Grants and other	(1,190,000)	(1,174,829)					(1,174,829)
Net Capital Assets funded from Operations	27,556	108,878					108,878
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	126,022	233,534					233,534
Add: Transfer from appropriated surplus	(100,830)	(132,830)					(132,830)
Add: Prior year (surplus) / deficit	(25,192)	(100,704)					(100,704)
(Surplus) applied to future years							

Area A Recreation & Culture

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-3171 MAJOR CAP - REC & CULTURE EA A	23,048					23,048
PR-0048 EA A STH WELLINGTON COMM CENTRE FAC UPG	1,453,225					1,453,225
Total Area A Recreation & Culture	1,476,273					1,476,273

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,379,565	1,200,795	1,215,805	1,231,003	1,249,468
Interest earned	13,796	15,010	15,198	18,465	21,866
Withdrawals for capital projects:					
EA A STH WELLINGTON COMM CENTRE FAC UPG	(192,566)				
Total Withdrawals for capital projects	(192,566)				
Closing Balance Reserve Fund	1,200,795	1,215,805	1,231,003	1,249,468	1,271,334

**Southern Community Recreation & Culture
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.9%	3.9%	3.0%	3.0%	3.0%	
Property taxes	(1,385,560)	(1,397,984)	(1,451,881)	(1,495,361)	(1,540,142)	(1,586,265)	(7,471,633)
	(1,385,560)	(1,397,984)	(1,451,881)	(1,495,361)	(1,540,142)	(1,586,265)	(7,471,633)
Operating grants	(142,200)	(142,200)					(142,200)
Total Operating Revenues	(1,527,760)	(1,540,184)	(1,451,881)	(1,495,361)	(1,540,142)	(1,586,265)	(7,613,833)
Operating Expenditures							
Administration	23,176	31,115	32,048	33,010	34,000	35,020	165,193
Professional fees	47,000	32,000	2,960	3,049	3,140	3,234	44,383
Building ops	69,600	76,600	53,898	55,515	57,180	58,896	302,089
Operating costs	6,840	10,580	10,897	11,224	11,561	11,908	56,170
Wages & benefits		15,199	15,503	15,891	16,288	16,695	79,576
Transfer to other gov/org	1,436,127	1,435,704	1,336,575	1,376,672	1,417,973	1,460,512	7,027,436
Total Operating Expenditures	1,582,743	1,601,198	1,451,881	1,495,361	1,540,142	1,586,265	7,674,847
Operating (surplus)/deficit	54,983	61,014					61,014
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	54,983	61,014					61,014
Add: Transfer from appropriated surplus	(49,000)	(45,000)					(45,000)
Add: Prior year (surplus) / deficit	(5,983)	(16,014)					(16,014)
(Surplus) applied to future years							

**Regional Parks Operations
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		23.2%	10.9%	10.0%	4.0%	4.0%	
Property taxes	(2,389,382)	(2,942,902)	(3,264,692)	(3,591,161)	(3,734,808)	(3,884,200)	(17,417,763)
	(2,389,382)	(2,942,902)	(3,264,692)	(3,591,161)	(3,734,808)	(3,884,200)	(17,417,763)
Operations	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Recreation fees	(9,750)	(9,750)	(10,043)	(10,344)	(10,654)	(10,974)	(51,765)
Miscellaneous		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Total Operating Revenues	(2,400,332)	(2,963,852)	(3,285,935)	(3,612,705)	(3,756,662)	(3,906,374)	(17,525,528)
Operating Expenditures							
Administration	169,643	249,953	257,452	265,175	273,130	281,324	1,327,034
Professional fees	274,541	354,000	219,560	186,087	191,610	197,298	1,148,555
Building ops	72,555	63,395	65,297	67,256	69,273	71,351	336,572
Veh & Equip ops	33,498	28,343	29,194	30,069	30,971	31,901	150,478
Operating costs	704,743	1,163,221	925,044	952,737	981,260	1,010,642	5,032,904
Program costs	9,655	9,655	9,945	10,243	10,550	10,867	51,260
Wages & benefits	1,212,134	1,210,306	1,344,937	1,378,560	1,413,024	1,448,350	6,795,177
Transfer to other gov/org	70,000	100,000	100,000	100,000	100,000	100,000	500,000
Contributions to reserve funds	59,923	156,541	354,506	622,578	686,844	754,641	2,575,110
Total Operating Expenditures	2,606,692	3,335,414	3,305,935	3,612,705	3,756,662	3,906,374	17,917,090
Operating (surplus)/deficit	206,360	371,562	20,000				391,562
Capital Asset Expenditures							
Capital expenditures	100,246	35,080	20,000				55,080
Net Capital Assets funded from Operations	100,246	35,080	20,000				55,080
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	306,606	406,642	40,000				446,642
Less: Transfer to appropriated surplus		40,000					40,000
Add: Transfer from appropriated surplus	(89,441)	(171,219)	(40,000)				(211,219)
Add: Prior year (surplus) / deficit	(217,165)	(275,423)					(275,423)
(Surplus) applied to future years							



Regional Parks Operations

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2702 MAJOR CAP - REG PARKS - TRAIL DEVELOP		20,000				20,000
MJ-2704 MAJOR CAP - REG PARKS - HORNE LK CMPGRND	18,000					18,000
PC-2700 COMPUTER - REGIONAL PARKS	4,080					4,080
VH-2700 VEHICLE - REGIONAL PARKS	13,000					13,000
Total Regional Parks Operations	35,080	20,000				55,080

**Regional Parks Capital
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		15.0%	15.0%	15.0%	5.0%	4.0%	
Property taxes	(1,408,980)	(1,620,327)	(1,863,376)	(2,142,882)	(2,250,027)	(2,340,028)	(10,216,640)
	(1,408,980)	(1,620,327)	(1,863,376)	(2,142,882)	(2,250,027)	(2,340,028)	(10,216,640)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Total Operating Revenues	(1,409,610)	(1,620,957)	(1,864,006)	(2,143,512)	(2,250,657)	(2,340,658)	(10,219,790)
Operating Expenditures							
Administration	52,050	23,203		11,439			34,642
Professional fees	20,000	44,000	31,320	32,260	33,227	34,224	175,031
Contributions to reserve funds	1,131,746	1,365,346	1,039,625	891,528	1,009,145	1,086,649	5,392,293
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	1,282,862	1,511,615	1,150,011	1,014,293	1,121,438	1,199,939	5,997,296
Operating (surplus)/deficit	(126,748)	(109,342)	(713,995)	(1,129,219)	(1,129,219)	(1,140,719)	(4,222,494)
Capital Asset Expenditures							
Capital expenditures	12,400,039	10,642,930	5,600,000	3,037,875	950,000	1,285,000	21,515,805
Transfer from reserves	(2,886,679)	(3,014,570)		(3,000,000)	(950,000)	(135,000)	(7,099,570)
Grants and other		(250,000)		(37,875)			(287,875)
New borrowing	(9,289,000)	(7,000,000)	(5,600,000)			(1,150,000)	(13,750,000)
Net Capital Assets funded from Operations	224,360	378,360					378,360
Capital Financing Charges							
Existing debt (principal)	68,965	68,965	68,965	68,965	68,965	68,965	344,825
New debt (principal & interest)	92,890	70,000	645,030	1,060,254	1,060,254	1,071,754	3,907,292
Total Capital Financing Charges	161,855	138,965	713,995	1,129,219	1,129,219	1,140,719	4,252,117
Net (surplus)/deficit for the year	259,467	407,983					407,983
Add: Transfer from appropriated surplus	(258,360)	(398,360)					(398,360)
Add: Prior year (surplus) / deficit	(1,107)	(9,623)					(9,623)
(Surplus) applied to future years							



Regional Parks Capital

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL		5,600,000				5,600,000
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	800,000		950,000	950,000	85,000	2,785,000
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	108,122		2,099,314			2,207,436
PR-0012 MOORECROFT GATHERING PLACE	366,678					366,678
PR-0013 NOTCH, EA E					1,200,000	1,200,000
PR-0016 LIGHTHOUSE CRT - NILE CREEK	488,690					488,690
PR-0018 BENSON CREEK FALLS ACCESS IMPROVEMENT	50,091					50,091
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	328,360					328,360
PR-0049 DESCANSO BAY BUILDING REPLACEMENT	381,567					381,567
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	7,072,209					7,072,209
PR-0056 COATS MARSH REG PARK WEIR REPLACEMENT	950,416					950,416
VH-2703 VEHICLE - REGIONAL PARKS	120,000					120,000
Total Regional Parks Capital	10,666,133	5,600,000	3,049,314	950,000	1,285,000	21,550,447

**Regional Parks Capital
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	3,122,647	1,661,191	3,076,087	1,628,644	2,399,063
Contributions	1,521,887	1,394,131	1,514,106	1,695,989	1,841,290
Interest earned	31,227	20,765	38,451	24,430	41,983
Withdrawals for capital projects:					
MAJOR CAP - REGIONAL PARKS CAPITAL	(800,000)		(950,000)	(950,000)	(85,000)
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	(46,683)		(2,050,000)		
MOORECROFT GATHERING PLACE	(364,835)				
NOTCH, EA E					(50,000)
LIGHTHOUSE CRT - NILE CREEK	(236,190)				
BENSON CREEK FALLS ACCESS IMPROVEMENT	(50,091)				
QUALICUM TO ACRD REGIONAL TRAIL	(200,000)				
DESCANSO BAY BUILDING REPLACEMENT	(299,167)				
PARKLAND PROPERTY PURCHASE - NORTH	(72,209)				
COATS MARSH REG PARK WEIR REPLACEMENT	(945,395)				
Total Withdrawals for capital projects	(3,014,570)		(3,000,000)	(950,000)	(135,000)
Closing Balance Reserve Fund	1,661,191	3,076,087	1,628,644	2,399,063	4,147,336
New Borrowing					
LAND - REGIONAL PARKS CAPITAL		5,600,000			
NOTCH, EA E					1,150,000
PARKLAND PROPERTY PURCHASE - NORTH	7,000,000				
Total New Borrowing	7,000,000	5,600,000			1,150,000
New Debt Principal/Int		589,030	471,224		
New Debt Principal/Int(Cumulative)		589,030	1,060,254	1,060,254	1,060,254
Borrowing cost	70,000	56,000			11,500

**Community Parks - Area A
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		4.0%	19.6%	2.6%	2.6%	2.6%	
Property taxes	(252,663)	(262,770)	(314,145)	(322,436)	(330,958)	(339,715)	(1,570,024)
	(252,663)	(262,770)	(314,145)	(322,436)	(330,958)	(339,715)	(1,570,024)
Total Operating Revenues	(252,663)	(262,770)	(314,145)	(322,436)	(330,958)	(339,715)	(1,570,024)
Operating Expenditures							
Administration	24,589	23,130	23,824	24,539	25,275	26,033	122,801
Professional fees	2,500	9,000	9,270	9,548	9,835	10,130	47,783
Building ops	3,038	3,038	3,129	3,223	3,320	3,419	16,129
Veh & Equip ops	17,893	4,993	5,143	5,297	5,456	5,620	26,509
Operating costs	67,916	103,325	106,285	109,473	112,757	116,140	547,980
Wages & benefits	127,401	136,606	154,494	158,356	162,315	166,373	778,144
Transfer to other gov/org	12,000	12,000	12,000	12,000	12,000	12,000	60,000
Contributions to reserve funds	55,825	21,498					21,498
Total Operating Expenditures	311,162	313,590	314,145	322,436	330,958	339,715	1,620,844
Operating (surplus)/deficit	58,499	50,820					50,820
Capital Asset Expenditures							
Capital expenditures	705,963	1,301,811	200,000				1,501,811
Transfer from reserves	(483,979)	(454,218)					(454,218)
Grants and other	(185,642)	(835,642)	(200,000)				(1,035,642)
Net Capital Assets funded from Operations	36,342	11,951					11,951
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	94,841	62,771					62,771
Add: Transfer from appropriated surplus	(30,000)	(11,391)					(11,391)
Add: Prior year (surplus) / deficit	(64,841)	(51,380)					(51,380)
(Surplus) applied to future years							



Community Parks - Area A

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
LD-2080 LAND - COMM PARKS EA A	429,979					429,979
MJ-2080 MAJOR CAP - COMM PARKS EA A	655,630	200,000				855,630
PC-2080 COMPUTER - COMM PARKS EA A	560					560
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	215,642					215,642
Total Community Parks - Area A	1,301,811	200,000				1,501,811

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	470,902	472,870	478,781	484,766	492,037
Contributions	21,498				
Interest earned	4,709	5,911	5,985	7,271	8,611
Withdrawals for capital projects:					
LAND - COMM PARKS EA A	(429,979)				
MAJOR CAP - COMM PARKS EA A	(5,630)				
EA A NELSON BOAT LAUNCH IMPROVEMENT	(18,609)				
Total Withdrawals for capital projects	(454,218)				
Closing Balance Reserve Fund	42,891	478,781	484,766	492,037	500,648

**Community Parks - Area B
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		29.0%	(12.1%)	3.0%	3.0%	3.0%	
Property taxes	(355,350)	(458,342)	(402,699)	(414,780)	(427,224)	(440,040)	(2,143,085)
	(355,350)	(458,342)	(402,699)	(414,780)	(427,224)	(440,040)	(2,143,085)
Total Operating Revenues	(355,350)	(458,342)	(402,699)	(414,780)	(427,224)	(440,040)	(2,143,085)
Operating Expenditures							
Administration	22,542	31,157	32,092	33,054	34,046	35,067	165,416
Professional fees	71,333	109,333	19,280	9,858	10,154	10,459	159,084
Building ops	5,088	5,088	5,241	5,398	5,560	5,727	27,014
Veh & Equip ops	4,643	5,093	5,246	5,403	5,565	5,732	27,039
Operating costs	83,655	152,594	123,032	126,723	130,525	134,441	667,315
Wages & benefits	127,393	136,595	154,483	158,345	162,304	166,362	778,089
Transfer to other gov/org	5,500	5,000	5,000	5,000	5,000	5,000	25,000
Contributions to reserve funds		4,280		8,406	19,120	72,574	104,380
Debt interest	14,729	13,879	9,547	6,109	3,494	1,356	34,385
Total Operating Expenditures	334,883	463,019	353,921	358,296	375,768	436,718	1,987,722
Operating (surplus)/deficit	(20,467)	4,677	(48,778)	(56,484)	(51,456)	(3,322)	(155,363)
Capital Asset Expenditures							
Capital expenditures	413,188	327,927	300,000	75,000			702,927
Transfer from reserves	(61,600)	(20,172)		(75,000)			(95,172)
Grants and other	(262,900)	(307,195)	(300,000)				(607,195)
Net Capital Assets funded from Operations	88,688	560					560
Capital Financing Charges							
Existing debt (principal)	61,419	61,076	58,778	56,484	51,456	3,322	231,116
Total Capital Financing Charges	61,419	61,076	58,778	56,484	51,456	3,322	231,116
Net (surplus)/deficit for the year	129,640	66,313	10,000				76,313
Less: Transfer to appropriated surplus		10,000					10,000
Add: Transfer from appropriated surplus	(92,346)	(63,333)	(10,000)				(73,333)
Add: Prior year (surplus) / deficit	(37,294)	(12,980)					(12,980)
(Surplus) applied to future years							

Community Parks - Area B

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2081 MAJOR CAP - COMM PARKS EA B	245,000	300,000	75,000			620,000
PC-2081 COMPUTER - COMM PARKS EA B	560					560
PR-0037 HUXLEY PARK SKATE PARK & PARKING CONSTR.	82,367					82,367
Total Community Parks - Area B	327,927	300,000	75,000			702,927

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	103,003	88,313	89,417	23,941	43,420
Contributions	4,280		8,406	19,120	72,574
Interest earned	1,030	1,104	1,118	359	760
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA B	(20,000)		(75,000)		
Total Withdrawals for capital projects	(20,000)		(75,000)		
Closing Balance Reserve Fund	88,313	89,417	23,941	43,420	116,754

**Community Parks - Area C (Extension)
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		10.1%	7.0%	5.0%	4.0%	3.0%	
Property taxes	(90,024)	(99,087)	(106,023)	(111,324)	(115,777)	(119,251)	(551,462)
	(90,024)	(99,087)	(106,023)	(111,324)	(115,777)	(119,251)	(551,462)
Miscellaneous			(5,583)	(3,149)	(1,638)	(1,184)	(11,554)
Total Operating Revenues	(90,024)	(99,087)	(111,606)	(114,473)	(117,415)	(120,435)	(563,016)
Operating Expenditures							
Administration	8,290	9,358	9,639	9,928	10,226	10,533	49,684
Professional fees	4,000	6,000	1,180	1,215	1,252	1,289	10,936
Building ops	1,610	1,610	1,658	1,708	1,759	1,812	8,547
Veh & Equip ops	2,297	2,647	2,726	2,808	2,892	2,979	14,052
Operating costs	17,619	18,458	14,941	15,390	15,852	16,327	80,968
Wages & benefits	63,739	69,494	78,462	80,424	82,434	84,495	395,309
Transfer to other gov/org	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Contributions to reserve funds		12,148					12,148
Total Operating Expenditures	100,555	122,715	111,606	114,473	117,415	120,435	586,644
Operating (surplus)/deficit	10,531	23,628					23,628
Capital Asset Expenditures							
Capital expenditures	324,062	178,182	280,000				458,182
Transfer from reserves	(4,100)						
Grants and other	(316,786)	(177,902)	(280,000)				(457,902)
Net Capital Assets funded from Operations	3,176	280					280
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	13,707	23,908					23,908
Add: Transfer from appropriated surplus		(7,000)					(7,000)
Add: Prior year (surplus) / deficit	(13,707)	(16,908)					(16,908)
(Surplus) applied to future years							



Community Parks - Area C (Extension)

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2082 MAJOR CAP - COMM PARKS EA C		280,000				280,000
PC-2082 COMPUTER - COMM PARKS EA C	280					280
PR-0042 CWF - EA C SCANNEL CREEK TRAIL	162,503					162,503
PR-0045 EA C EXT MINERS CP COAL CART PROJECT	15,399					15,399
Total Community Parks - Area C (Extension)	178,182	280,000				458,182



**Community Parks - Area C (Extension)
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	115,236	116,388	117,843	119,316	121,106
Interest earned	1,152	1,455	1,473	1,790	2,119
Withdrawals for capital projects:					
Closing Balance Reserve Fund	116,388	117,843	119,316	121,106	123,225

**Community Parks - Area C (East Wellington)
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		17.0%	13.4%	2.7%	2.7%	2.7%	
Property taxes	(104,670)	(122,430)	(138,842)	(142,615)	(146,491)	(150,474)	(700,852)
	(104,670)	(122,430)	(138,842)	(142,615)	(146,491)	(150,474)	(700,852)
Total Operating Revenues	(104,670)	(122,430)	(138,842)	(142,615)	(146,491)	(150,474)	(700,852)
Operating Expenditures							
Administration	9,504	10,720	11,042	11,373	11,714	12,065	56,914
Professional fees	1,500	1,500	1,545	1,591	1,639	1,688	7,963
Building ops	1,560	1,560	1,607	1,655	1,705	1,756	8,283
Veh & Equip ops	2,422	2,597	2,675	2,755	2,838	2,923	13,788
Operating costs	35,414	52,069	43,560	44,868	46,213	47,600	234,310
Wages & benefits	63,690	69,446	78,413	80,373	82,382	84,442	395,056
Total Operating Expenditures	114,090	137,892	138,842	142,615	146,491	150,474	716,314
Operating (surplus)/deficit	9,420	15,462					15,462
Capital Asset Expenditures							
Capital expenditures	549,728	754,040					754,040
Transfer from reserves		(90,000)					(90,000)
Grants and other	(525,279)	(657,966)					(657,966)
Net Capital Assets funded from Operations	24,449	6,074					6,074
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	33,869	21,536					21,536
Add: Transfer from appropriated surplus	(21,273)	(5,794)					(5,794)
Add: Prior year (surplus) / deficit	(12,596)	(15,742)					(15,742)
(Surplus) applied to future years							



Community Parks - Area C (East Wellington)

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2083 MAJOR CAP - COMM PARKS EA D	20,000					20,000
PC-2083 COMPUTER - COMM PARKS EA D	280					280
PR-0039 ANDERS DORRIT PARK DEVELOPMENT	405,794					405,794
PR-0043 EA C MEADOW WAY CP PLAYGRND & NATURE WLK	327,966					327,966
Total Community Parks - Area C (East Wellington)	754,040					754,040

**Community Parks - Area C (East Wellington)
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	167,473	79,148	80,137	81,139	82,356
Interest earned	1,675	989	1,002	1,217	1,441
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA D	(20,000)				
EA C MEADOW WAY CP PLAYGRND & NATURE WLK	(70,000)				
Total Withdrawals for capital projects	(90,000)				
Closing Balance Reserve Fund	79,148	80,137	81,139	82,356	83,797

**Community Parks - Area E
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		6.3%	25.6%	3.3%	3.0%	3.0%	
Property taxes	(332,653)	(353,515)	(443,844)	(458,482)	(472,236)	(486,403)	(2,214,480)
	(332,653)	(353,515)	(443,844)	(458,482)	(472,236)	(486,403)	(2,214,480)
Total Operating Revenues	(332,653)	(353,515)	(443,844)	(458,482)	(472,236)	(486,403)	(2,214,480)
Operating Expenditures							
Administration	26,985	26,615	27,413	28,236	29,083	29,955	141,302
Professional fees	5,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	4,108	4,508	4,643	4,783	4,926	5,074	23,934
Veh & Equip ops	20,643	4,943	5,091	5,244	5,401	5,563	26,242
Operating costs	97,475	119,082	92,515	95,290	98,148	101,093	506,128
Wages & benefits	127,983	156,095	174,373	178,732	183,200	187,780	880,180
Contributions to reserve funds	34,566		63,699	69,932	75,054	80,014	288,699
Debt interest		38,057	38,057	38,057	38,057	38,057	190,285
Total Operating Expenditures	316,760	354,300	410,941	425,579	439,333	453,164	2,083,317
Operating (surplus)/deficit	(15,893)	785	(32,903)	(32,903)	(32,903)	(33,239)	(131,163)
Capital Asset Expenditures							
Capital expenditures	3,108,401	1,114,493	65,000	70,000		336	1,249,829
Transfer from reserves	(270,481)	(136,795)	(65,000)	(70,000)			(271,795)
Grants and other	(1,872,886)	(967,138)					(967,138)
New borrowing	(930,500)						
Net Capital Assets funded from Operations	34,534	10,560				336	10,896
Capital Financing Charges							
Existing debt (principal)		32,903	32,903	32,903	32,903	32,903	164,515
New debt (principal & interest)	9,305						
Total Capital Financing Charges	9,305	32,903	32,903	32,903	32,903	32,903	164,515
Net (surplus)/deficit for the year	27,946	44,248					44,248
Add: Transfer from appropriated surplus	(27,856)	(25,356)					(25,356)
Add: Prior year (surplus) / deficit	(90)	(18,892)					(18,892)
(Surplus) applied to future years							



Community Parks - Area E

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2084 MAJOR CAP - COMM PARKS EA E	52,567	65,000	70,000			187,567
PC-2084 COMPUTER - COMM PARKS EA E	560				336	896
PR-0044 CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	1,061,366					1,061,366
Total Community Parks - Area E	1,114,493	65,000	70,000		336	1,249,829

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	204,477	69,726	69,297	70,095	146,200
Contributions		63,699	69,932	75,054	80,014
Interest earned	2,044	872	866	1,051	2,558
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA E	(42,567)	(65,000)	(70,000)		
CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	(94,228)				
Total Withdrawals for capital projects	(136,795)	(65,000)	(70,000)		
Closing Balance Reserve Fund	69,726	69,297	70,095	146,200	228,772

**Community Parks - Area F
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		23.0%	7.5%	3.0%	3.0%	3.0%	
Property taxes	(274,151)	(337,111)	(362,441)	(373,315)	(384,514)	(396,049)	(1,853,430)
	(274,151)	(337,111)	(362,441)	(373,315)	(384,514)	(396,049)	(1,853,430)
Total Operating Revenues	(274,151)	(337,111)	(362,441)	(373,315)	(384,514)	(396,049)	(1,853,430)
Operating Expenditures							
Administration	19,963	22,153	22,818	23,502	24,207	24,933	117,613
Professional fees	6,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	3,208	4,508	4,643	4,783	4,926	5,074	23,934
Veh & Equip ops	4,643	4,993	5,143	5,297	5,456	5,620	26,509
Operating costs	72,365	80,063	82,325	84,794	87,338	89,959	424,479
Wages & benefits	122,571	178,633	197,362	202,296	207,353	212,537	998,181
Transfer to other gov/org	45,000	45,000	45,000	45,000	45,000	45,000	225,000
Contributions to reserve funds	12,810			2,338	4,770	7,298	14,406
Debt interest	50						
Total Operating Expenditures	286,610	340,350	362,441	373,315	384,514	396,049	1,856,669
Operating (surplus)/deficit	12,459	3,239					3,239
Capital Asset Expenditures							
Capital expenditures	1,125,708	503,795	567,000	225,000			1,295,795
Transfer from reserves	(155,517)	(8,175)	(7,000)				(15,175)
Grants and other	(963,849)	(440,060)	(560,000)	(225,000)			(1,225,060)
Net Capital Assets funded from Operations	6,342	55,560					55,560
Capital Financing Charges							
Existing debt (principal)	15,000						
Total Capital Financing Charges	15,000						
Net (surplus)/deficit for the year	33,801	58,799					58,799
Add: Transfer from appropriated surplus	(30,000)	(45,000)					(45,000)
Add: Prior year (surplus) / deficit	(3,801)	(13,799)					(13,799)
(Surplus) applied to future years							

Community Parks - Area F

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2085 MAJOR CAP - COMM PARKS EA F	80,000	410,000	225,000			715,000
PC-2085 COMPUTER - COMM PARKS EA F	560					560
PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION	115,060					115,060
PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEMENTS	308,175	157,000				465,175
Total Community Parks - Area F	503,795	567,000	225,000			1,295,795

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	238,060	232,266	228,169	233,359	241,629
Contributions			2,338	4,770	7,298
Interest earned	2,381	2,903	2,852	3,500	4,229
Withdrawals for capital projects:					
EA F - ERRINGTON COMM. PARK IMPROVEMENTS	(8,175)	(7,000)			
Total Withdrawals for capital projects	(8,175)	(7,000)			
Closing Balance Reserve Fund	232,266	228,169	233,359	241,629	253,156

**Community Parks - Area G
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		33.9%	12.8%	3.0%	3.0%	3.0%	
Property taxes	(194,198)	(260,116)	(293,439)	(302,243)	(311,310)	(320,649)	(1,487,757)
	(194,198)	(260,116)	(293,439)	(302,243)	(311,310)	(320,649)	(1,487,757)
Total Operating Revenues	(194,198)	(260,116)	(293,439)	(302,243)	(311,310)	(320,649)	(1,487,757)
Operating Expenditures							
Administration	27,292	22,676	23,356	24,057	24,779	25,522	120,390
Professional fees	9,333	11,333	8,340	8,590	8,848	9,113	46,224
Building ops	5,308	5,808	5,982	6,162	6,347	6,537	30,836
Veh & Equip ops	5,003	5,153	5,308	5,467	5,631	5,800	27,359
Operating costs	73,950	74,000	76,080	78,363	80,713	83,135	392,291
Wages & benefits	121,243	156,095	174,373	178,732	183,200	187,780	880,180
Contributions to reserve funds				872	1,792	2,762	5,426
Debt interest	(1,195)						
Total Operating Expenditures	240,934	275,065	293,439	302,243	311,310	320,649	1,502,706
Operating (surplus)/deficit	46,736	14,949					14,949
Capital Asset Expenditures							
Capital expenditures	1,357,201	413,443	425,000	405,575	350,000		1,594,018
Transfer from reserves	(941,483)						
Grants and other	(289,859)	(412,883)	(425,000)	(405,575)	(350,000)		(1,593,458)
New borrowing	(119,517)						
Net Capital Assets funded from Operations	6,342	560					560
Capital Financing Charges							
New debt (principal & interest)	1,195						
Total Capital Financing Charges	1,195						
Net (surplus)/deficit for the year	54,273	15,509					15,509
Add: Transfer from appropriated surplus		(3,333)					(3,333)
Add: Prior year (surplus) / deficit	(54,273)	(12,176)					(12,176)
(Surplus) applied to future years							

Community Parks - Area G

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2086 MAJOR CAP - COMM PARKS EA G	412,883	425,000	405,575	350,000		1,593,458
PC-2086 COMPUTER - COMM PARKS EA G	560					560
Total Community Parks - Area G	413,443	425,000	405,575	350,000		1,594,018

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	670,220	676,922	685,384	694,823	707,037
Contributions			872	1,792	2,762
Interest earned	6,702	8,462	8,567	10,422	12,373
Withdrawals for capital projects:					
Closing Balance Reserve Fund	676,922	685,384	694,823	707,037	722,172

**Community Parks - Area H
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		14.7%	17.0%	33.5%	(12.1%)	3.0%	
Property taxes	(278,066)	(319,041)	(373,230)	(498,433)	(438,057)	(451,199)	(2,079,960)
	(278,066)	(319,041)	(373,230)	(498,433)	(438,057)	(451,199)	(2,079,960)
Total Operating Revenues	(278,066)	(319,041)	(373,230)	(498,433)	(438,057)	(451,199)	(2,079,960)
Operating Expenditures							
Administration	19,385	28,057	27,354	29,674	29,020	29,890	143,995
Professional fees	7,333	7,333	4,220	4,347	4,477	4,611	24,988
Building ops	3,308	3,308	3,407	3,509	3,615	3,723	17,562
Veh & Equip ops	4,543	4,543	4,679	4,820	4,964	5,113	24,119
Operating costs	115,253	124,589	106,187	109,372	112,653	116,033	568,834
Wages & benefits	127,393	146,249	164,330	168,439	172,650	176,966	828,634
Transfer to other gov/org	3,000	25,000	25,000	25,000	25,000	25,000	125,000
Contributions to reserve funds	6,502	30,276	38,053	153,272	85,678	89,863	397,142
Total Operating Expenditures	286,717	369,355	373,230	498,433	438,057	451,199	2,130,274
Operating (surplus)/deficit	8,651	50,314					50,314
Capital Asset Expenditures							
Capital expenditures	966,720	905,224	100,000	300,000			1,305,224
Transfer from reserves	(106,827)	(65,327)		(200,000)			(265,327)
Grants and other	(853,551)	(839,337)	(100,000)	(100,000)			(1,039,337)
Net Capital Assets funded from Operations	6,342	560					560
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	14,993	50,874					50,874
Add: Transfer from appropriated surplus		(28,333)					(28,333)
Add: Prior year (surplus) / deficit	(14,993)	(22,541)					(22,541)
(Surplus) applied to future years							



Community Parks - Area H

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	308,000	100,000				408,000
PC-2087 COMPUTER - COMM PARKS EA H	560					560
PR-0050 EA H LIONS PARK PH 1 DETL PLAN & IMPROV	296,664					296,664
PR-0051 EA H LIONS PARK PH 2 IMPROVEMENTS	301,500					301,500
PR-0052 EA H LIONS PARK PH 3 IMPROVEMENTS			301,500			301,500
Total Community Parks - Area H	906,724	100,000	301,500			1,308,224

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	58,653	24,189	62,544	16,598	102,525
Contributions	30,276	38,053	153,272	85,678	89,863
Interest earned	587	302	782	249	1,794
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA H	(13,000)				
EA H LIONS PARK PH 1 DETL PLAN & IMPROV	(2,327)				
EA H LIONS PARK PH 2 IMPROVEMENTS	(50,000)				
EA H LIONS PARK PH 3 IMPROVEMENTS			(200,000)		
Total Withdrawals for capital projects	(65,327)		(200,000)		
Closing Balance Reserve Fund	24,189	62,544	16,598	102,525	194,182

**Port Theatre EA A
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		1.6%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(17,028)	(17,304)	(17,826)	(18,360)	(18,911)	(19,478)	(91,879)
	(17,028)	(17,304)	(17,826)	(18,360)	(18,911)	(19,478)	(91,879)
Total Operating Revenues	(17,028)	(17,304)	(17,826)	(18,360)	(18,911)	(19,478)	(91,879)
Operating Expenditures							
Administration	171	256	264	272	280	288	1,360
Transfer to other gov/org	17,052	17,050	17,562	18,088	18,631	19,190	90,521
Total Operating Expenditures	17,223	17,306	17,826	18,360	18,911	19,478	91,881
Operating (surplus)/deficit	195	2					2
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	195	2					2
Add: Prior year (surplus) / deficit	(195)	(2)					(2)
(Surplus) applied to future years							

**Port Theatre EA B
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		13.1%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(33,205)	(37,570)	(38,690)	(39,850)	(41,046)	(42,277)	(199,433)
	(33,205)	(37,570)	(38,690)	(39,850)	(41,046)	(42,277)	(199,433)
Total Operating Revenues	(33,205)	(37,570)	(38,690)	(39,850)	(41,046)	(42,277)	(199,433)
Operating Expenditures							
Administration	331	496	511	526	542	558	2,633
Transfer to other gov/org	33,060	37,067	38,179	39,324	40,504	41,719	196,793
Total Operating Expenditures	33,391	37,563	38,690	39,850	41,046	42,277	199,426
Operating (surplus)/deficit	186	(7)					(7)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	186	(7)					(7)
Add: Prior year (surplus) / deficit	(186)	7					7
(Surplus) applied to future years							

**Port Theatre EA C (Extension)
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		1.6%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(17,038)	(17,315)	(17,836)	(18,371)	(18,922)	(19,489)	(91,933)
	(17,038)	(17,315)	(17,836)	(18,371)	(18,922)	(19,489)	(91,933)
Total Operating Revenues	(17,038)	(17,315)	(17,836)	(18,371)	(18,922)	(19,489)	(91,933)
Operating Expenditures							
Administration	171	256	264	272	280	288	1,360
Transfer to other gov/org	17,061	17,060	17,572	18,099	18,642	19,201	90,574
Total Operating Expenditures	17,232	17,316	17,836	18,371	18,922	19,489	91,934
Operating (surplus)/deficit	194	1					1
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	194	1					1
Add: Prior year (surplus) / deficit	(194)	(1)					(1)
(Surplus) applied to future years							

**Port Theatre EA C (East Wellington)
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		1.6%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,382)	(4,452)	(4,587)	(4,724)	(4,866)	(5,012)	(23,641)
	(4,382)	(4,452)	(4,587)	(4,724)	(4,866)	(5,012)	(23,641)
Total Operating Revenues	(4,382)	(4,452)	(4,587)	(4,724)	(4,866)	(5,012)	(23,641)
Operating Expenditures							
Administration	44	66	68	70	72	74	350
Transfer to other gov/org	4,388	4,387	4,519	4,654	4,794	4,938	23,292
Total Operating Expenditures	4,432	4,453	4,587	4,724	4,866	5,012	23,642
Operating (surplus)/deficit	50	1					1
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	50	1					1
Add: Prior year (surplus) / deficit	(50)	(1)					(1)
(Surplus) applied to future years							

**Port Theatre EA E
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		1.6%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(24,441)	(24,836)	(25,584)	(26,351)	(27,142)	(27,956)	(131,869)
	(24,441)	(24,836)	(25,584)	(26,351)	(27,142)	(27,956)	(131,869)
Total Operating Revenues	(24,441)	(24,836)	(25,584)	(26,351)	(27,142)	(27,956)	(131,869)
Operating Expenditures							
Administration	245	367	378	389	401	413	1,948
Transfer to other gov/org	24,475	24,472	25,206	25,962	26,741	27,543	129,924
Total Operating Expenditures	24,720	24,839	25,584	26,351	27,142	27,956	131,872
Operating (surplus)/deficit	279	3					3
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	279	3					3
Add: Prior year (surplus) / deficit	(279)	(3)					(3)
(Surplus) applied to future years							

**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Operating grants	(360,000)	(160,000)					(160,000)
Total Operating Revenues	(360,000)	(160,000)					(160,000)
Operating Expenditures							
Transfer to other gov/org	360,000	160,000					160,000
Total Operating Expenditures	360,000	160,000					160,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	40,421	25,544					25,544
Grants and other	(40,421)	(25,544)					(25,544)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

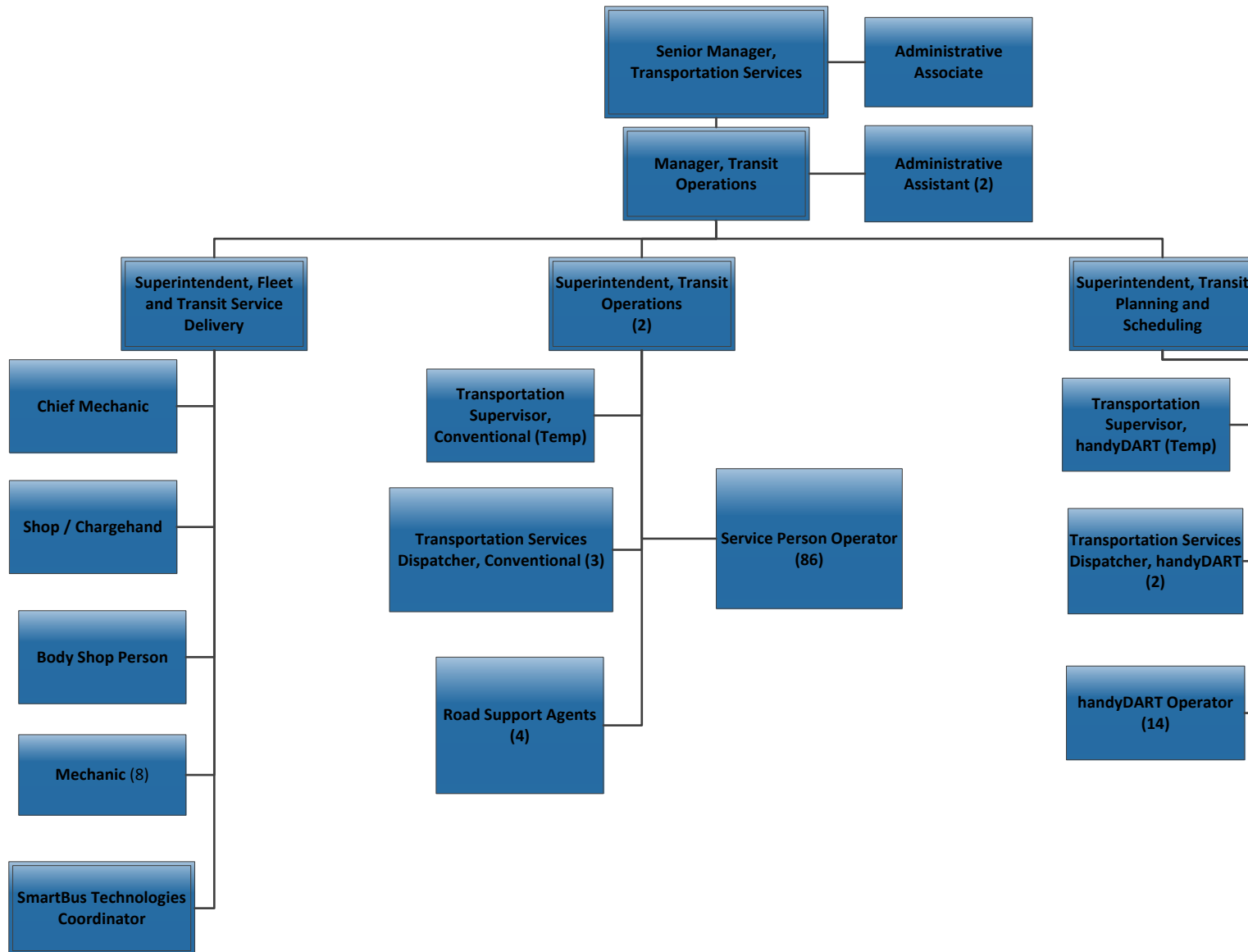


Community Works Fund Projects - Parks & Recreation Services

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
PR-0006 GABRIOLA VILLAGE TRAIL	17,470					17,470
PR-0034 CWF - EA G LITTLE QUALICUM HALL UPGRADES	8,074					8,074
Total Community Works Fund Projects - Parks & Recreation Services	25,544					25,544

TRANSPORTATION SERVICES



**TRANSPORTATION SERVICES
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		13.3%	22.7%	22.8%	22.2%	10.5%	
Property taxes	(14,293,996)	(16,190,976)	(19,869,348)	(24,392,640)	(29,811,452)	(32,943,837)	(123,208,253)
	(14,293,996)	(16,190,976)	(19,869,348)	(24,392,640)	(29,811,452)	(32,943,837)	(123,208,253)
Operations	(56,239)	(57,539)	(58,426)	(59,330)	(60,249)	(61,185)	(296,729)
Transit fares	(4,047,307)	(4,447,561)	(4,665,671)	(5,097,762)	(5,486,487)	(5,747,327)	(25,444,808)
Operating grants	(8,608,093)	(10,084,274)	(11,620,407)	(13,473,444)	(15,390,068)	(16,344,223)	(66,912,416)
Grants other	(973,454)	(338,991)					(338,991)
Grants in lieu of taxes	(133,200)	(133,200)	(133,200)	(133,200)	(133,200)	(133,200)	(666,000)
Interdepartmental recoveries	(2,883,828)	(3,317,704)	(3,414,699)	(3,582,422)	(3,651,021)	(3,987,264)	(17,953,110)
Miscellaneous	(3,320,493)	(4,908,758)	(1,993,923)	(2,793,599)	(1,737,809)	(275,566)	(11,709,655)
Total Operating Revenues	(34,316,610)	(39,479,003)	(41,755,674)	(49,532,397)	(56,270,286)	(59,492,602)	(246,529,962)
Operating Expenditures							
Administration	2,473,085	2,846,215	3,204,268	3,633,359	3,977,402	4,404,839	18,066,083
Professional fees	75,500	282,500	429,265	1,142,144	176,407	181,700	2,212,016
Building ops	434,128	470,350	484,382	1,498,913	1,543,881	590,197	4,587,723
Veh & Equip ops	6,650,659	6,812,678	7,017,058	7,227,569	7,444,397	7,667,729	36,169,431
Operating costs	5,942,653	6,523,098	9,148,655	12,794,723	16,508,247	18,561,477	63,536,200
Wages & benefits	16,890,574	18,257,770	20,441,851	22,307,551	24,360,559	24,969,573	110,337,304
Transfer to other gov/org	3,239,000	4,786,805	190,341	193,948	197,627	201,379	5,570,100
Contributions to reserve funds	305,364	3,814,569	670,604	669,190	1,734,416	788,962	7,677,741
Debt interest						(408,204)	(408,204)
Total Operating Expenditures	36,010,963	43,793,985	41,586,424	49,467,397	55,942,936	56,957,652	247,748,394
Operating (surplus)/deficit	1,694,353	4,314,982	(169,250)	(65,000)	(327,350)	(2,534,950)	1,218,432
Capital Asset Expenditures							
Capital expenditures	2,558,950	2,332,691	479,500	1,190,000	49,605,000	49,665,000	103,272,191
Transfer from reserves	(1,363,105)	(1,344,802)	(310,250)	(655,000)	(40,000)	(100,000)	(2,450,052)
Grants and other	(979,887)	(953,085)		(470,000)	(23,265,000)	(23,265,000)	(47,953,085)
New borrowing					(26,235,000)	(26,235,000)	(52,470,000)
Net Capital Assets funded from Operations	215,958	34,804	169,250	65,000	65,000	65,000	399,054
Capital Financing Charges							
New debt (principal & interest)					262,350	2,469,950	2,732,300
Total Capital Financing Charges					262,350	2,469,950	2,732,300
Net (surplus)/deficit for the year	1,910,311	4,349,786					4,349,786
Add: Transfer from appropriated surplus	(100,360)	(1,028,804)					(1,028,804)
Add: Prior year (surplus) / deficit	(1,809,951)	(3,320,982)					(3,320,982)
(Surplus) applied to future years							

**TRANSPORTATION SERVICES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
Transit Southern Community										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(14,070,885)	13.1%	(17,307,189)	23.0%	(21,287,842)	23.0%	(26,184,046)	23.0%	(28,802,360)	10.0%
	(\$14,070,885)		(\$17,307,189)		(\$21,287,842)		(\$26,184,046)		(\$28,802,360)	
Transit - Gabriola Transit Contribution										
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(179,721)	20.4%	(183,344)	2.0%	(187,042)	2.0%	(190,813)	2.0%	(194,661)	2.0%
	(\$179,721)		(\$183,344)		(\$187,042)		(\$190,813)		(\$194,661)	
Transit - Gabriola Island Taxi Saver										
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(10,003)	14.9%	(10,168)	1.6%	(10,173)		(10,178)		(10,182)	
	(\$10,003)		(\$10,168)		(\$10,173)		(\$10,178)		(\$10,182)	
Transit Northern Community										
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(1,902,394)	13.2%	(2,339,945)	23.0%	(2,878,132)	23.0%	(3,396,196)	18.0%	(3,905,625)	15.0%
	(\$1,902,394)		(\$2,339,945)		(\$2,878,132)		(\$3,396,196)		(\$3,905,625)	
Descanso Bay Wharf service										
7700 DESCANSO BAY WHARF SERVICE	(27,973)	59.9%	(28,702)	2.6%	(29,451)	2.6%	(30,219)	2.6%	(31,009)	2.6%
	(\$27,973)		(\$28,702)		(\$29,451)		(\$30,219)		(\$31,009)	
Total TRANSPORTATION SERVICES	(16,190,976)	13.3%	(19,869,348)	22.7%	(24,392,640)	22.8%	(29,811,452)	22.2%	(32,943,837)	10.5%

**Transit Southern Community
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		13.1%	23.0%	23.0%	23.0%	10.0%	
Property taxes	(12,437,526)	(14,070,885)	(17,307,189)	(21,287,842)	(26,184,046)	(28,802,360)	(107,652,322)
	(12,437,526)	(14,070,885)	(17,307,189)	(21,287,842)	(26,184,046)	(28,802,360)	(107,652,322)
Operations	(51,839)	(53,139)	(54,026)	(54,930)	(55,849)	(56,785)	(274,729)
Transit fares	(3,811,089)	(4,211,344)	(4,409,562)	(4,806,198)	(5,189,092)	(5,443,984)	(24,060,180)
Operating grants	(7,591,873)	(9,033,520)	(10,436,684)	(12,171,432)	(13,951,178)	(14,790,718)	(60,383,532)
Grants other	(843,426)	(299,310)					(299,310)
Grants in lieu of taxes	(133,200)	(133,200)	(133,200)	(133,200)	(133,200)	(133,200)	(666,000)
Interdepartmental recoveries	(2,883,828)	(3,317,704)	(3,414,699)	(3,582,422)	(3,651,021)	(3,987,264)	(17,953,110)
Miscellaneous	(3,090,130)	(4,762,100)	(1,593,262)	(2,590,953)	(1,354,951)	(91,721)	(10,392,987)
Total Operating Revenues	(30,842,911)	(35,881,202)	(37,348,622)	(44,626,977)	(50,519,337)	(53,306,032)	(221,682,170)
Operating Expenditures							
Administration	2,327,605	2,689,864	3,040,181	3,393,410	3,763,090	3,951,257	16,837,802
Professional fees	75,000	282,000	428,750	1,141,613	175,861	181,137	2,209,361
Building ops	434,128	470,350	484,382	1,498,913	1,543,881	590,197	4,587,723
Veh & Equip ops	6,650,659	6,812,678	7,017,058	7,227,569	7,444,397	7,667,729	36,169,431
Operating costs	4,160,220	4,558,217	6,846,059	10,174,670	13,520,130	15,240,448	50,339,524
Wages & benefits	15,374,795	16,689,305	18,703,558	20,525,802	22,388,798	22,948,518	101,255,981
Transfer to other gov/org	3,085,030	4,600,000					4,600,000
Contributions to reserve funds	295,383	3,803,569	659,384	600,000	1,355,830	600,000	7,018,783
Debt interest						(408,204)	(408,204)
Total Operating Expenditures	32,402,820	39,905,983	37,179,372	44,561,977	50,191,987	50,771,082	222,610,401
Operating (surplus)/deficit	1,559,909	4,024,781	(169,250)	(65,000)	(327,350)	(2,534,950)	928,231
Capital Asset Expenditures							
Capital expenditures	2,422,990	2,321,691	479,500	1,190,000	49,605,000	49,665,000	103,261,191
Transfer from reserves	(1,352,105)	(1,343,606)	(310,250)	(655,000)	(40,000)	(100,000)	(2,448,856)
Grants and other	(953,085)	(953,085)		(470,000)	(23,265,000)	(23,265,000)	(47,953,085)
New borrowing					(26,235,000)	(26,235,000)	(52,470,000)
Net Capital Assets funded from Operations	117,800	25,000	169,250	65,000	65,000	65,000	389,250
Capital Financing Charges							
New debt (principal & interest)					262,350	2,469,950	2,732,300
Total Capital Financing Charges					262,350	2,469,950	2,732,300
Net (surplus)/deficit for the year	1,677,709	4,049,781					4,049,781
Add: Transfer from appropriated surplus	(100,360)	(1,019,000)					(1,019,000)
Add: Prior year (surplus) / deficit	(1,577,349)	(3,030,781)					(3,030,781)
(Surplus) applied to future years							



Transit Southern Community

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	186,500	340,000	65,000	65,000	65,000	721,500
PC-0501 COMPUTER - TRANSIT STHRN HANDYDART	4	12	12	12	4	44
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	1,572,596					1,572,596
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	472,595					472,595
TR-0010 TRANSIT - OPERATIONS AND MAINT. FACILITY			1,000,000	49,500,000	49,500,000	100,000,000
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	90,000	139,500	125,000	40,000	100,000	494,500
Total Transit Southern Community	2,321,695	479,512	1,190,012	49,605,012	49,665,004	103,261,235

**Transit Southern Community
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	10,477,690	6,289,861	4,691,833	3,195,825	2,437,966
Contributions	1,651,000	600,000	657,646	966,913	777,056
Interest earned	104,777	78,623	58,648	47,937	42,664
Withdrawals for capital projects:					
MAJOR CAP - TRANSIT STHRN CONVENTIONAL	(161,500)	(218,000)			
TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	(839,258)				
TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	(252,848)				
TRANSIT - OPERATIONS AND MAINT. FACILITY			(530,000)		
VEHICLE - TRANSIT STHRN CONVENTIONAL	(90,000)	(92,250)	(125,000)	(40,000)	(100,000)
Total Withdrawals for capital projects	(1,343,606)	(310,250)	(655,000)	(40,000)	(100,000)
Other transfers out of Reserve	4,600,000	1,966,401	1,557,302	1,732,709	183,845
Closing Balance Reserve Fund	6,289,861	4,691,833	3,195,825	2,437,966	2,973,841
New Borrowing					
TRANSIT - OPERATIONS AND MAINT. FACILITY				26,235,000	26,235,000
Total New Borrowing				26,235,000	26,235,000
New Debt Principal/Int					2,207,600
New Debt Principal/Int(Cumulative)					2,207,600
Borrowing cost				262,350	262,350

**Transit Northern Community
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		13.2%	23.0%	23.0%	18.0%	15.0%	
Property taxes	(1,681,064)	(1,902,394)	(2,339,945)	(2,878,132)	(3,396,196)	(3,905,625)	(14,422,292)
	(1,681,064)	(1,902,394)	(2,339,945)	(2,878,132)	(3,396,196)	(3,905,625)	(14,422,292)
Operations	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)	(22,000)
Transit fares	(236,218)	(236,217)	(256,109)	(291,564)	(297,395)	(303,343)	(1,384,628)
Operating grants	(1,016,220)	(1,050,754)	(1,183,723)	(1,302,012)	(1,438,890)	(1,553,505)	(6,528,884)
Grants other	(130,028)	(39,681)					(39,681)
Miscellaneous	(132,205)	(146,658)	(400,661)	(202,646)	(382,858)	(183,845)	(1,316,668)
Total Operating Revenues	(3,200,135)	(3,380,104)	(4,184,838)	(4,678,754)	(5,519,739)	(5,950,718)	(23,714,153)
Operating Expenditures							
Administration	140,800	152,278	159,892	235,627	209,862	448,999	1,206,658
Operating costs	1,769,457	1,949,402	2,286,653	2,603,632	2,971,203	3,303,608	13,114,498
Wages & benefits	1,515,779	1,568,465	1,738,293	1,781,749	1,971,761	2,021,055	9,081,323
Contributions to reserve funds				57,746	366,913	177,056	601,715
Total Operating Expenditures	3,426,036	3,670,145	4,184,838	4,678,754	5,519,739	5,950,718	24,004,194
Operating (surplus)/deficit	225,901	290,041					290,041
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	225,901	290,041					290,041
Add: Prior year (surplus) / deficit	(225,901)	(290,041)					(290,041)
(Surplus) applied to future years							

**Descanso Bay Wharf service
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		59.9%	2.6%	2.6%	2.6%	2.6%	
Property taxes	(17,490)	(27,973)	(28,702)	(29,451)	(30,219)	(31,009)	(147,354)
	(17,490)	(27,973)	(28,702)	(29,451)	(30,219)	(31,009)	(147,354)
Miscellaneous	(98,158)						
Total Operating Revenues	(115,648)	(27,973)	(28,702)	(29,451)	(30,219)	(31,009)	(147,354)
Operating Expenditures							
Administration	776	994	1,024	1,055	1,086	1,119	5,278
Professional fees	500	500	515	531	546	563	2,655
Operating costs	12,976	15,479	15,943	16,421	16,914	17,421	82,178
Contributions to reserve funds	9,981	11,000	11,220	11,444	11,673	11,906	57,243
Total Operating Expenditures	24,233	27,973	28,702	29,451	30,219	31,009	147,354
Operating (surplus)/deficit	(91,415)						
Capital Asset Expenditures							
Capital expenditures	135,960	11,000					11,000
Transfer from reserves	(11,000)	(1,196)					(1,196)
Grants and other	(26,802)						
Net Capital Assets funded from Operations	98,158	9,804					9,804
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,743	9,804					9,804
Add: Transfer from appropriated surplus		(9,804)					(9,804)
Add: Prior year (surplus) / deficit	(6,743)						
(Surplus) applied to future years							

Descanso Bay Wharf service

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-7700 MAJOR CAP - DESCANSO BAY EMERGENCY WHARF	11,000					11,000
Total Descanso Bay Wharf service	11,000					11,000

**Descanso Bay Wharf service
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	265,858	278,320	293,019	308,127	324,422
Contributions	11,000	11,220	11,444	11,673	11,906
Interest earned	2,658	3,479	3,663	4,622	5,677
Withdrawals for capital projects:					
MAJOR CAP - DESCANSO BAY EMERGENCY WHARF	(1,196)				
Total Withdrawals for capital projects	(1,196)				
Closing Balance Reserve Fund	278,320	293,019	308,126	324,422	342,005

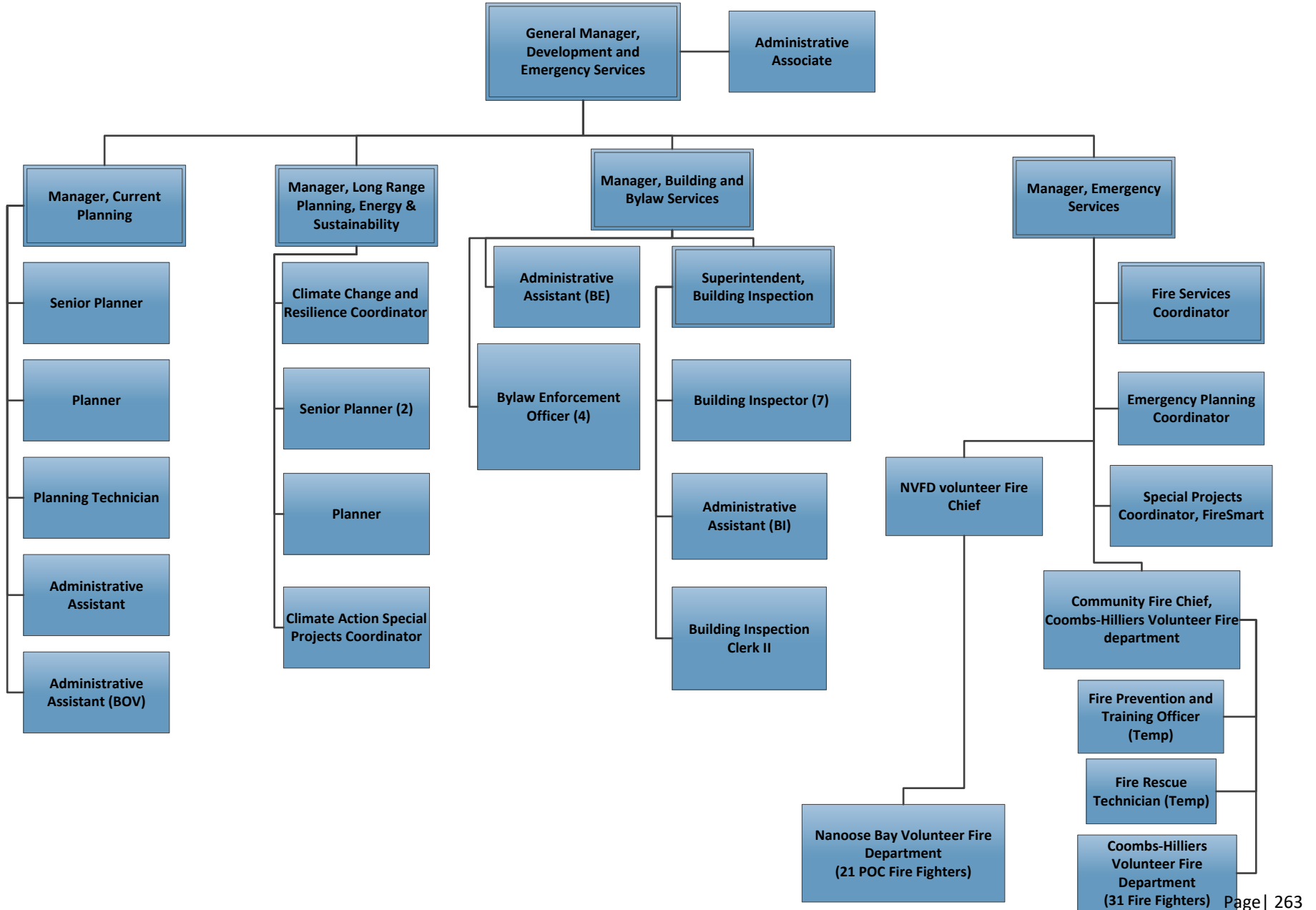
**Transit - Gabriola Transit Contribution
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		20.4%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(149,211)	(179,721)	(183,344)	(187,042)	(190,813)	(194,661)	(935,581)
	(149,211)	(179,721)	(183,344)	(187,042)	(190,813)	(194,661)	(935,581)
Total Operating Revenues	(149,211)	(179,721)	(183,344)	(187,042)	(190,813)	(194,661)	(935,581)
Operating Expenditures							
Administration	3,404	2,916	3,003	3,094	3,186	3,282	15,481
Transfer to other gov/org	145,807	176,805	180,341	183,948	187,627	191,379	920,100
Total Operating Expenditures	149,211	179,721	183,344	187,042	190,813	194,661	935,581
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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		14.9%	1.6%				
Property taxes	(8,705)	(10,003)	(10,168)	(10,173)	(10,178)	(10,182)	(50,704)
	(8,705)	(10,003)	(10,168)	(10,173)	(10,178)	(10,182)	(50,704)
Total Operating Revenues	(8,705)	(10,003)	(10,168)	(10,173)	(10,178)	(10,182)	(50,704)
Operating Expenditures							
Administration	500	163	168	173	178	182	864
Transfer to other gov/org	8,163	10,000	10,000	10,000	10,000	10,000	50,000
Total Operating Expenditures	8,663	10,163	10,168	10,173	10,178	10,182	50,864
Operating (surplus)/deficit	(42)	160					160
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(42)	160					160
Add: Prior year (surplus) / deficit	42	(160)					(160)
(Surplus) applied to future years							

DEVELOPMENT AND EMERGENCY SERVICES



**DEVELOPMENT & EMERGENCY SERVICES
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		11.8%	14.0%	6.0%	6.8%	3.6%	
Property taxes	(10,668,008)	(11,920,723)	(13,611,839)	(14,433,887)	(15,424,218)	(15,981,036)	(71,371,703)
Parcel taxes	(148,968)	(175,127)	(175,282)	(175,334)	(175,388)	(175,444)	(876,575)
	(10,816,976)	(12,095,850)	(13,787,121)	(14,609,221)	(15,599,606)	(16,156,480)	(72,248,278)
Municipal agreements	(36,588)	(44,139)	(45,463)	(46,827)	(48,232)	(49,679)	(234,340)
Operations	(1,511,300)	(1,611,300)	(1,749,810)	(1,884,170)	(2,011,373)	(2,128,351)	(9,385,004)
Operating grants	(1,180,606)	(977,528)	(380,116)	(311,279)	(359,598)	(188,075)	(2,216,596)
Grants in lieu of taxes	(16,444)	(16,503)	(16,503)	(16,503)	(16,503)	(16,503)	(82,515)
Interdepartmental recoveries	(1,116,831)	(1,212,853)	(1,328,717)	(1,435,899)	(1,473,939)	(1,512,964)	(6,964,372)
Miscellaneous	(1,043,975)	(1,105,962)	(1,214,511)	(1,002,933)	(862,360)	(759,359)	(4,945,125)
Total Operating Revenues	(15,722,720)	(17,064,135)	(18,522,241)	(19,306,832)	(20,371,611)	(20,811,411)	(96,076,230)
Operating Expenditures							
Administration	1,110,092	1,257,277	1,408,350	1,497,251	1,534,760	1,558,865	7,256,503
Professional fees	2,069,183	2,313,784	1,200,605	1,146,348	1,178,119	1,030,827	6,869,683
Building ops	827,655	968,259	1,148,385	1,182,552	1,217,745	1,253,995	5,770,936
Veh & Equip ops	539,335	622,456	477,832	510,663	517,486	538,009	2,666,446
Operating costs	1,968,531	1,885,382	1,919,736	1,957,942	1,997,365	2,038,044	9,798,469
Program costs	385,865	495,250	497,658	500,137	499,192	501,717	2,493,954
Wages & benefits	4,990,687	5,052,067	5,153,106	5,501,469	5,639,004	5,779,981	27,125,627
Transfer to other gov/org	3,803,222	4,401,371	4,550,958	4,635,000	4,758,919	4,795,204	23,141,452
Contributions to reserve funds	1,656,136	1,401,787	1,280,162	1,290,008	1,391,670	1,421,235	6,784,862
Debt interest	169,867	259,051	423,567	450,567	464,067	464,049	2,061,301
Total Operating Expenditures	17,520,573	18,656,684	18,060,359	18,671,937	19,198,327	19,381,926	93,969,233
Operating (surplus)/deficit	1,797,853	1,592,549	(461,882)	(634,895)	(1,173,284)	(1,429,485)	(2,106,997)
Capital Asset Expenditures							
Capital expenditures	9,863,496	9,687,877	2,570,000	6,738,000	5,060,000	663,000	24,718,877
Transfer from reserves	(2,609,099)	(2,735,340)	(1,970,000)	(438,000)	(1,360,000)	(463,000)	(6,966,340)
Grants and other	(627,470)	(617,186)					(617,186)
New borrowing	(6,529,724)	(6,293,621)	(600,000)	(6,300,000)	(3,700,000)	(200,000)	(17,093,621)
Net Capital Assets funded from Operations	97,203	41,730					41,730
Capital Financing Charges							
Existing debt (principal)	277,110	312,681	(73,708)	(8,183)	26,079	5,936	262,805
New debt (principal & interest)	65,297	62,936	535,590	643,078	1,147,205	1,423,549	3,812,358
Total Capital Financing Charges	342,407	375,617	461,882	634,895	1,173,284	1,429,485	4,075,163
Net (surplus)/deficit for the year	2,237,463	2,009,896					2,009,896
Add: Transfer from appropriated surplus	(711,777)	(846,993)					(846,993)
Add: Prior year (surplus) / deficit	(1,525,686)	(1,162,903)					(1,162,903)
(Surplus) applied to future years							

**DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(2,565,055)	5.0%	(3,056,311)	19.2%	(3,300,816)	8.0%	(3,432,858)	4.0%	(3,570,182)	4.0%
	(\$2,565,055)		(\$3,056,311)		(\$3,300,816)		(\$3,432,858)		(\$3,570,182)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(68,900)	6.0%	(68,900)		(68,900)		(68,900)		(68,900)	
	(\$68,900)		(\$68,900)		(\$68,900)		(\$68,900)		(\$68,900)	
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(948,683)	28.5%	(1,085,519)	14.4%	(1,123,512)	3.5%	(1,162,835)	3.5%	(1,203,534)	3.5%
	(\$948,683)		(\$1,085,519)		(\$1,123,512)		(\$1,162,835)		(\$1,203,534)	
Bylaw Enforcement										
2060 NOISE CONTROL - AREA A	(22,614)	(1.9%)	(24,899)	10.1%	(25,897)	4.0%	(26,933)	4.0%	(28,011)	4.0%
2061 NOISE CONTROL - AREA B	(21,287)	(0.4%)	(23,973)	12.6%	(25,413)	6.0%	(26,938)	6.0%	(28,287)	5.0%
2062 NOISE CONTROL - AREA C	(19,685)	(0.9%)	(22,207)	12.8%	(23,543)	6.0%	(24,959)	6.0%	(26,460)	6.0%
2064 NOISE CONTROL - AREA E	(22,218)	(0.1%)	(24,893)	12.0%	(26,390)	6.0%	(27,976)	6.0%	(29,659)	6.0%
2066 NOISE CONTROL - AREA G	(21,472)	(0.3%)	(24,084)	12.2%	(25,293)	5.0%	(26,559)	5.0%	(27,739)	4.4%
2068 UNSIGHTLY PREMISES	(21,078)	(3.3%)	(23,077)	9.5%	(23,886)	3.5%	(24,721)	3.5%	(25,587)	3.5%
2069 HAZARDOUS PROPERTIES	(25,909)	12.8%	(28,191)	8.8%	(29,178)	3.5%	(30,198)	3.5%	(31,256)	3.5%
2070 ANIMAL CONTROL - AREA F B/L940.2	(29,814)	4.3%	(32,472)	8.9%	(34,107)	5.0%	(35,470)	4.0%	(36,887)	4.0%
2071 ANIMAL CONTROL - AREA A,B,C B/L1065	(62,882)	2.3%	(67,102)	6.7%	(69,652)	3.8%	(71,742)	3.0%	(73,894)	3.0%
2072 ANIMAL CONTROL - AREA E,G,H	(101,799)	3.6%	(109,625)	7.7%	(114,230)	4.2%	(117,942)	3.2%	(121,766)	3.2%
	(\$348,758)		(\$380,523)		(\$397,589)		(\$413,438)		(\$429,546)	
Fire Protection										
2017 FIRE PROTECTION-DASHWOOD FIREHALL CONST	(68,289)	56.1%	(436,266)	538.9%	(436,323)		(436,382)		(436,443)	
2018 FIRE PROTECTION - MEADOWWOOD	(89,347)	0.2%	(89,348)		(89,348)		(89,348)		(89,348)	
2019 FIRE PROTECTION - NANAIMO RIVER	(3,980)	(76.9%)	(15,062)	278.4%	(14,882)	(1.2%)	(14,882)		(13,867)	(6.8%)
2020 FIRE PROTECTION - COOMBS HILLIERS	(806,586)	8.2%	(887,245)	10.0%	(958,224)	8.0%	(1,010,926)	5.5%	(1,061,473)	5.0%
2021 FIRE PROTECTION - ERRINGTON	(927,764)	7.3%	(1,001,985)	8.0%	(1,082,144)	8.0%	(1,558,287)	44.0%	(1,605,036)	3.0%
2022 FIRE PROTECTION - FRENCH CREEK	(997,273)	35.3%	(1,082,326)	8.5%	(1,114,796)	3.0%	(1,148,240)	3.0%	(1,112,788)	(3.1%)
2023 FIRE PROTECTION - NANOOSE BAY	(1,000,958)	2.2%	(1,040,996)	4.0%	(1,072,226)	3.0%	(1,104,393)	3.0%	(1,137,525)	3.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(117,658)	(8.6%)	(122,174)	3.8%	(125,839)	3.0%	(129,614)	3.0%	(133,502)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(258,043)	7.0%	(276,106)	7.0%	(292,672)	6.0%	(316,086)	8.0%	(410,912)	30.0%
2026 FIRE PROTECTION - DASHWOOD	(1,024,625)	11.6%	(1,157,349)	13.0%	(1,192,069)	3.0%	(1,227,831)	3.0%	(1,264,666)	3.0%
2027 FIRE PROTECTION - EXTENSION	(250,183)	8.3%	(275,201)	10.0%	(294,465)	7.0%	(315,078)	7.0%	(337,133)	7.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(241,741)	45.1%	(268,185)	10.9%	(276,231)	3.0%	(284,518)	3.0%	(267,336)	(6.0%)
2029 FIRE PROTECTION - BOW HORN BAY	(768,396)	19.1%	(845,236)	10.0%	(929,759)	10.0%	(1,004,140)	8.0%	(1,084,471)	8.0%
	(\$6,554,843)		(\$7,497,479)		(\$7,878,978)		(\$8,639,725)		(\$8,954,500)	
Emergency Planning										
1900 EMERGENCY PLANNING	(541,930)	22.6%	(598,903)	10.5%	(704,579)	17.6%	(725,716)	3.0%	(747,488)	3.0%
	(\$541,930)		(\$598,903)		(\$704,579)		(\$725,716)		(\$747,488)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(51,665)	(0.7%)	(53,354)	3.3%	(53,386)	0.1%	(53,419)	0.1%	(53,454)	0.1%
	(\$51,665)		(\$53,354)		(\$53,386)		(\$53,419)		(\$53,454)	
D69 Marine Search & Rescue										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(17,775)	0.4%	(17,783)		(17,792)	0.1%	(17,800)		(17,810)	0.1%
	(\$17,775)		(\$17,783)		(\$17,792)		(\$17,800)		(\$17,810)	
D69 Land Search & Rescue										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(30,340)	75.7%	(30,350)		(30,361)		(30,372)		(30,383)	
	(\$30,340)		(\$30,350)		(\$30,361)		(\$30,372)		(\$30,383)	
D68 E911										
0800 EMERGENCY 9-1-1 - D68	(128,362)	7.2%	(144,637)	12.7%	(155,189)	7.3%	(159,846)	3.0%	(164,640)	3.0%
	(\$128,362)		(\$144,637)		(\$155,189)		(\$159,846)		(\$164,640)	

**DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
D69 E911										
0900 EMERGENCY 9-1-1 - D69	(697,001)	3.8%	(711,830)	2.1%	(737,838)	3.7%	(755,705)	2.4%	(778,377)	3.0%
	(\$697,001)		(\$711,830)		(\$737,838)		(\$755,705)		(\$778,377)	
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	(165,257)	43.5%	(165,562)	0.2%	(165,662)	0.1%	(165,765)	0.1%	(165,872)	0.1%
	(\$186,677)		(\$186,995)		(\$187,108)		(\$187,224)		(\$187,345)	
Total DEVELOPMENT & EMERGENCY SERVICES	(12,139,989)	11.9%	(13,832,584)	13.9%	(14,656,048)	6.0%	(15,647,838)	6.8%	(16,206,159)	3.6%

**EA Community Planning
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		5.0%	19.2%	8.0%	4.0%	4.0%	
Property taxes	(2,443,765)	(2,565,055)	(3,056,311)	(3,300,816)	(3,432,858)	(3,570,182)	(15,925,222)
	(2,443,765)	(2,565,055)	(3,056,311)	(3,300,816)	(3,432,858)	(3,570,182)	(15,925,222)
Operations	(87,950)	(87,950)	(90,589)	(93,306)	(96,105)	(98,988)	(466,938)
Operating grants	(457,000)	(321,000)					(321,000)
Grants in lieu of taxes	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(94,348)	(94,348)	(94,348)	(94,348)	(94,348)	(94,348)	(471,740)
Miscellaneous	(80,500)	(71,988)	(250,500)	(105,500)	(80,500)	(55,500)	(563,988)
Total Operating Revenues	(3,168,063)	(3,144,841)	(3,496,248)	(3,598,470)	(3,708,311)	(3,823,518)	(17,771,388)
Operating Expenditures							
Administration	349,846	367,703	435,795	448,869	462,335	476,205	2,190,907
Professional fees	748,937	736,803	475,948	490,226	504,934	520,082	2,727,993
Building ops	261,450	358,618	471,879	486,035	500,615	515,634	2,332,781
Veh & Equip ops	134,291	130,203	47,109	48,522	49,978	51,477	327,289
Operating costs	359,730	390,041	417,969	429,735	441,853	454,335	2,133,933
Wages & benefits	1,512,980	1,610,342	1,642,548	1,683,612	1,725,702	1,768,845	8,431,049
Contributions to reserve funds	244,449	273,974	5,000	11,471	22,894	36,940	350,279
Total Operating Expenditures	3,611,683	3,867,684	3,496,248	3,598,470	3,708,311	3,823,518	18,494,231
Operating (surplus)/deficit	443,620	722,843					722,843
Capital Asset Expenditures							
Capital expenditures	690,720	659,345					659,345
Transfer from reserves	(45,900)	(42,159)					(42,159)
Grants and other	(627,470)	(617,186)					(617,186)
Net Capital Assets funded from Operations	17,350						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	460,970	722,843					722,843
Add: Transfer from appropriated surplus	(118,000)	(202,315)					(202,315)
Add: Prior year (surplus) / deficit	(342,970)	(520,528)					(520,528)
(Surplus) applied to future years							

EA Community Planning

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
PD-0001 EV CHARGING STATIONS	659,345					659,345
Total EA Community Planning	659,345					659,345

**EA Community Planning
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	296,282	299,244	302,984	306,771	311,373
Interest earned	2,962	3,740	3,787	4,602	5,449
Withdrawals for capital projects:					
Closing Balance Reserve Fund	299,244	302,984	306,771	311,373	316,822

**Regional Growth Strategy
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		28.5%	14.4%	3.5%	3.5%	3.5%	
Property taxes	(738,398)	(948,683)	(1,085,519)	(1,123,512)	(1,162,835)	(1,203,534)	(5,524,083)
	(738,398)	(948,683)	(1,085,519)	(1,123,512)	(1,162,835)	(1,203,534)	(5,524,083)
Operating grants	(119,850)	(311,000)	(208,000)	(134,000)	(177,000)		(830,000)
Miscellaneous	(51,850)	(315,000)	(163,000)	(163,000)	(123,000)	(123,000)	(887,000)
Total Operating Revenues	(910,098)	(1,574,683)	(1,456,519)	(1,420,512)	(1,462,835)	(1,326,534)	(7,241,083)
Operating Expenditures							
Administration	118,442	124,157	127,882	131,718	135,670	139,740	659,167
Professional fees	623,500	994,768	500,000	424,726	434,848	265,257	2,619,599
Building ops	96,150	162,787	167,671	172,701	177,882	183,218	864,259
Veh & Equip ops	7,611	10,721	11,043	11,374	11,715	12,067	56,920
Operating costs	74,365	70,842	72,875	74,969	77,126	79,348	375,160
Program costs	16,000	16,000	16,480	16,974	17,484	18,008	84,946
Wages & benefits	555,326	544,674	555,568	569,457	583,693	598,286	2,851,678
Contributions to reserve funds	20,317	25,997	5,000	18,593	24,417	30,610	104,617
Total Operating Expenditures	1,511,711	1,949,946	1,456,519	1,420,512	1,462,835	1,326,534	7,616,346
Operating (surplus)/deficit	601,613	375,263					375,263
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	601,613	375,263					375,263
Add: Transfer from appropriated surplus	(211,000)	(294,678)					(294,678)
Add: Prior year (surplus) / deficit	(390,613)	(80,585)					(80,585)
(Surplus) applied to future years							

**Regional Growth Strategy
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	451,158	341,667	350,938	373,918	403,944
Contributions	25,997	5,000	18,593	24,417	30,610
Interest earned	4,512	4,271	4,387	5,609	7,069
Withdrawals for capital projects:					
Other transfers out of Reserve	140,000				
Closing Balance Reserve Fund	341,667	350,938	373,918	403,944	441,623

**Economic Development South
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		6.0%					
Property taxes	(65,000)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(344,500)
	(65,000)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(344,500)
Total Operating Revenues	(65,000)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)	(344,500)
Operating Expenditures							
Transfer to other gov/org	65,000	68,900	68,900	68,900	68,900	68,900	344,500
Total Operating Expenditures	65,000	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							

**Building Inspection
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Operations	(1,409,675)	(1,509,675)	(1,645,546)	(1,777,189)	(1,901,593)	(2,015,688)	(8,849,691)
Operating grants	(10,750)	(46,750)	(48,153)	(49,597)	(51,085)	(52,617)	(248,202)
Interdepartmental recoveries	(21,500)	(24,000)	(24,525)	(25,066)	(25,623)	(26,092)	(125,306)
Miscellaneous	(467,989)	(241,324)	(379,737)	(315,451)	(242,703)	(168,167)	(1,347,382)
Total Operating Revenues	(1,909,914)	(1,821,749)	(2,097,961)	(2,167,303)	(2,221,004)	(2,262,564)	(10,570,581)
Operating Expenditures							
Administration	80,115	126,329	168,895	173,962	179,181	184,556	832,923
Professional fees	7,500	22,500	8,175	8,420	8,673	8,933	56,701
Building ops	111,924	157,819	215,411	221,873	228,529	235,385	1,059,017
Veh & Equip ops	26,800	26,800	27,604	28,432	29,285	30,164	142,285
Operating costs	316,555	316,578	305,511	294,112	282,372	270,279	1,468,852
Program costs	58,750	64,250	66,178	68,163	66,708	68,709	334,008
Wages & benefits	1,462,601	1,196,453	1,220,382	1,250,892	1,282,164	1,314,218	6,264,109
Transfer to other gov/org		10,000	10,000	10,000	10,000	10,000	50,000
Contributions to reserve funds	157,302	30,500	75,805	111,449	134,092	140,320	492,166
Total Operating Expenditures	2,221,547	1,951,229	2,097,961	2,167,303	2,221,004	2,262,564	10,700,061
Operating (surplus)/deficit	311,633	129,480					129,480
Capital Asset Expenditures							
Capital expenditures	65,050	80,000	40,000				120,000
Transfer from reserves	(29,000)	(80,000)	(40,000)				(120,000)
Net Capital Assets funded from Operations	36,050						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	347,683	129,480					129,480
Add: Prior year (surplus) / deficit	(347,683)	(129,480)					(129,480)
(Surplus) applied to future years							

Building Inspection

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
VH-0300 VEHICLE - BLDG INSPECTION	80,000	40,000				120,000
Total Building Inspection	80,000	40,000				120,000

**Building Inspection
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,817,204	1,623,052	1,337,908	1,149,130	1,052,756
Contributions	15,500	60,805	96,449	119,092	125,320
Interest earned	18,172	20,288	16,724	17,237	18,423
Withdrawals for capital projects:					
Other transfers out of Reserve	227,824	366,237	301,951	232,703	158,167
Closing Balance Reserve Fund	1,623,052	1,337,908	1,149,130	1,052,756	1,038,332
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	125,920	62,179	37,956	53,430	69,231
Contributions	15,000	15,000	15,000	15,000	15,000
Interest earned	1,259	777	474	801	1,212
Withdrawals for capital projects:					
VEHICLE - BLDG INSPECTION	(80,000)	(40,000)			
Total Withdrawals for capital projects	(80,000)	(40,000)			
Closing Balance Reserve Account	62,179	37,956	53,430	69,231	85,443

**Bylaw Enforcement
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Interdepartmental recoveries	(753,067)	(805,702)	(877,503)	(903,829)	(930,944)	(958,871)	(4,476,849)
Total Operating Revenues	(753,067)	(805,702)	(877,503)	(903,829)	(930,944)	(958,871)	(4,476,849)
Operating Expenditures							
Administration	26,066	49,541	69,027	72,598	76,276	80,064	347,506
Professional fees	31,674	31,674	32,624	33,603	34,611	35,649	168,161
Building ops	54,409	82,162	115,627	119,096	122,669	126,349	565,903
Veh & Equip ops	14,552	16,552	17,049	17,560	18,087	18,629	87,877
Operating costs	27,846	35,770	36,693	39,852	43,178	46,679	202,172
Wages & benefits	576,473	574,003	585,483	600,120	615,123	630,501	3,005,230
Contributions to reserve funds	16,897	16,000	21,000	21,000	21,000	21,000	100,000
Total Operating Expenditures	747,917	805,702	877,503	903,829	930,944	958,871	4,476,849
Operating (surplus)/deficit	(5,150)						
Capital Asset Expenditures							
Capital expenditures	5,150	45,000		45,000			90,000
Transfer from reserves		(45,000)		(45,000)			(90,000)
Net Capital Assets funded from Operations	5,150						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year (Surplus) applied to future years							

Bylaw Enforcement

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
VH-0301 VEHICLE - BYLAW	45,000		45,000			90,000
Total Bylaw Enforcement	45,000		45,000			90,000

**Bylaw Enforcement
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	36,665	8,032	29,132	5,496	26,578
Contributions	16,000	21,000	21,000	21,000	21,000
Interest earned	367	100	364	82	465
Withdrawals for capital projects:					
VEHICLE - BYLAW	(45,000)		(45,000)		
Total Withdrawals for capital projects	(45,000)		(45,000)		
Closing Balance Reserve Account	8,032	29,132	5,496	26,578	48,043

**Animal Control EA A,B & C
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		2.3%	6.7%	3.8%	3.0%	3.0%	
Property taxes	(61,483)	(62,882)	(67,102)	(69,652)	(71,742)	(73,894)	(345,272)
	(61,483)	(62,882)	(67,102)	(69,652)	(71,742)	(73,894)	(345,272)
Operations	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(5,625)
Total Operating Revenues	(62,608)	(64,007)	(68,227)	(70,777)	(72,867)	(75,019)	(350,897)
Operating Expenditures							
Administration	4,323	3,323	3,423	3,525	3,631	3,740	17,642
Professional fees	13,500	2,500	2,575	2,652	2,732	2,814	13,273
Operating costs	53,667	58,779	61,910	63,767	65,680	67,651	317,787
Contributions to reserve funds	4,794	5,136	319	833	824	814	7,926
Total Operating Expenditures	76,284	69,738	68,227	70,777	72,867	75,019	356,628
Operating (surplus)/deficit	13,676	5,731					5,731
Capital Asset Expenditures							
Transfer from reserves	(11,000)						
Net Capital Assets funded from Operations	(11,000)						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,676	5,731					5,731
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(1,176)	(5,731)					(5,731)
(Surplus) applied to future years							

**Animal Control E,G & H
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.6%	7.7%	4.2%	3.3%	3.2%	
Property taxes	(98,275)	(101,799)	(109,625)	(114,230)	(117,942)	(121,766)	(565,362)
	(98,275)	(101,799)	(109,625)	(114,230)	(117,942)	(121,766)	(565,362)
Operations	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(52,625)
Total Operating Revenues	(108,800)	(112,324)	(120,150)	(124,755)	(128,467)	(132,291)	(617,987)
Operating Expenditures							
Administration	9,392	8,567	8,824	9,089	9,361	9,642	45,483
Professional fees	13,230	13,230	1,523	1,569	1,616	1,664	19,602
Operating costs	101,204	110,228	109,803	113,097	116,490	119,985	569,603
Contributions to reserve funds	3,304	1,702		1,000	1,000	1,000	4,702
Total Operating Expenditures	127,130	133,727	120,150	124,755	128,467	132,291	639,390
Operating (surplus)/deficit	18,330	21,403					21,403
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	18,330	21,403					21,403
Add: Transfer from appropriated surplus	(18,330)	(18,330)					(18,330)
Add: Prior year (surplus) / deficit		(3,073)					(3,073)
(Surplus) applied to future years							

**Animal Control EA F
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		4.3%	8.9%	5.0%	4.0%	4.0%	
Property taxes	(28,595)	(29,814)	(32,472)	(34,107)	(35,470)	(36,887)	(168,750)
	(28,595)	(29,814)	(32,472)	(34,107)	(35,470)	(36,887)	(168,750)
Operations	(750)	(750)	(750)	(750)	(750)	(750)	(3,750)
Miscellaneous			(1,164)	(1,068)	(680)		(2,912)
Total Operating Revenues	(29,345)	(30,564)	(34,386)	(35,925)	(36,900)	(37,637)	(175,412)
Operating Expenditures							
Administration	2,143	1,016	1,167	1,203	1,239	1,276	5,901
Professional fees	2,500	2,500	1,075	1,107	1,140	1,175	6,997
Operating costs	28,034	29,577	31,832	32,787	33,771	34,784	162,751
Contributions to reserve funds	3,759	4,912	312	828	750	402	7,204
Total Operating Expenditures	36,436	38,005	34,386	35,925	36,900	37,637	182,853
Operating (surplus)/deficit	7,091	7,441					7,441
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	7,091	7,441					7,441
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(5,591)	(7,441)					(7,441)
(Surplus) applied to future years							

**NOISE CONTROL - AREA A
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(1.9%)	10.1%	4.0%	4.0%	4.0%	
Property taxes	(23,061)	(22,614)	(24,899)	(25,897)	(26,933)	(28,011)	(128,354)
	(23,061)	(22,614)	(24,899)	(25,897)	(26,933)	(28,011)	(128,354)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous			(2,690)	(2,466)	(2,228)	(1,972)	(9,356)
Total Operating Revenues	(23,286)	(22,839)	(27,814)	(28,588)	(29,386)	(30,208)	(138,835)
Operating Expenditures							
Administration	1,393	252	260	267	275	284	1,338
Professional fees	2,600	2,600	2,678	2,758	2,841	2,926	13,803
Operating costs	19,444	20,882	22,876	23,563	24,270	24,998	116,589
Contributions to reserve funds	4,000	5,544	2,000	2,000	2,000	2,000	13,544
Total Operating Expenditures	27,437	29,278	27,814	28,588	29,386	30,208	145,274
Operating (surplus)/deficit	4,151	6,439					6,439
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,151	6,439					6,439
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(2,651)	(6,439)					(6,439)
(Surplus) applied to future years							

**NOISE CONTROL - AREA B
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(0.4%)	12.6%	6.0%	6.0%	5.0%	
Property taxes	(21,368)	(21,287)	(23,973)	(25,413)	(26,938)	(28,287)	(125,898)
	(21,368)	(21,287)	(23,973)	(25,413)	(26,938)	(28,287)	(125,898)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous			(2,510)	(2,356)	(2,140)	(1,626)	(8,632)
Total Operating Revenues	(21,593)	(21,512)	(26,708)	(27,994)	(29,303)	(30,138)	(135,655)
Operating Expenditures							
Administration	1,424	284	293	301	310	320	1,508
Professional fees	3,000	3,000	3,090	3,183	3,278	3,377	15,928
Operating costs	19,394	20,832	22,825	23,510	24,215	24,941	116,323
Contributions to reserve funds	3,099	4,429	500	1,000	1,500	1,500	8,929
Total Operating Expenditures	26,917	28,545	26,708	27,994	29,303	30,138	142,688
Operating (surplus)/deficit	5,324	7,033					7,033
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,324	7,033					7,033
Add: Transfer from appropriated surplus	(3,000)						
Add: Prior year (surplus) / deficit	(2,324)	(7,033)					(7,033)
(Surplus) applied to future years							

**NOISE CONTROL - AREA C
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(0.9%)	12.8%	6.0%	6.0%	6.0%	
Property taxes	(19,863)	(19,685)	(22,207)	(23,543)	(24,959)	(26,460)	(116,854)
	(19,863)	(19,685)	(22,207)	(23,543)	(24,959)	(26,460)	(116,854)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous			(2,541)	(1,921)	(1,243)	(501)	(6,206)
Total Operating Revenues	(20,088)	(19,910)	(24,973)	(25,689)	(26,427)	(27,186)	(124,185)
Operating Expenditures							
Administration	1,235	185	191	196	202	208	982
Professional fees	2,000	2,000	1,060	1,092	1,125	1,158	6,435
Operating costs	19,294	20,732	22,722	23,401	24,100	24,820	115,775
Contributions to reserve funds	120	2,714	1,000	1,000	1,000	1,000	6,714
Total Operating Expenditures	22,649	25,631	24,973	25,689	26,427	27,186	129,906
Operating (surplus)/deficit	2,561	5,721					5,721
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,561	5,721					5,721
Add: Transfer from appropriated surplus	(1,000)						
Add: Prior year (surplus) / deficit	(1,561)	(5,721)					(5,721)
(Surplus) applied to future years							

**NOISE CONTROL - AREA E
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(0.1%)	12.0%	6.0%	6.0%	6.0%	
Property taxes	(22,243)	(22,218)	(24,893)	(26,390)	(27,976)	(29,659)	(131,136)
	(22,243)	(22,218)	(24,893)	(26,390)	(27,976)	(29,659)	(131,136)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous			(2,541)	(1,862)	(1,118)	(303)	(5,824)
Total Operating Revenues	(22,468)	(22,443)	(27,659)	(28,477)	(29,319)	(30,187)	(138,085)
Operating Expenditures							
Administration	1,283	187	193	198	204	210	992
Professional fees	2,000	2,000	2,060	2,122	2,185	2,251	10,618
Operating costs	19,319	20,757	22,748	23,499	24,272	25,068	116,344
Contributions to reserve funds	2,484	2,658	2,658	2,658	2,658	2,658	13,290
Total Operating Expenditures	25,086	25,602	27,659	28,477	29,319	30,187	141,244
Operating (surplus)/deficit	2,618	3,159					3,159
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,618	3,159					3,159
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(1,118)	(3,159)					(3,159)
(Surplus) applied to future years							

**NOISE CONTROL - AREA G
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(0.3%)	12.2%	5.0%	5.0%	4.4%	
Property taxes	(21,540)	(21,472)	(24,084)	(25,293)	(26,559)	(27,739)	(125,147)
	(21,540)	(21,472)	(24,084)	(25,293)	(26,559)	(27,739)	(125,147)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous			(1,301)	(855)	(372)		(2,528)
Total Operating Revenues	(21,765)	(21,697)	(25,610)	(26,373)	(27,156)	(27,964)	(128,800)
Operating Expenditures							
Administration	1,285	189	195	201	207	213	1,005
Professional fees	2,000	2,000	560	577	594	612	4,343
Operating costs	19,344	20,782	22,773	23,513	24,273	25,057	116,398
Contributions to reserve funds	2,082	4,389	2,082	2,082	2,082	2,082	12,717
Total Operating Expenditures	24,711	27,360	25,610	26,373	27,156	27,964	134,463
Operating (surplus)/deficit	2,946	5,663					5,663
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,946	5,663					5,663
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(1,446)	(5,663)					(5,663)
(Surplus) applied to future years							

**Hazardous Properties
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		12.8%	8.8%	3.5%	3.5%	3.5%	
Property taxes	(22,965)	(25,909)	(28,191)	(29,178)	(30,198)	(31,256)	(144,732)
	(22,965)	(25,909)	(28,191)	(29,178)	(30,198)	(31,256)	(144,732)
Miscellaneous	(150,000)	(275,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,275,000)
Total Operating Revenues	(172,965)	(300,909)	(278,191)	(279,178)	(280,198)	(281,256)	(1,419,732)
Operating Expenditures							
Administration	1,465	324	454	587	724	867	2,956
Professional fees	16,000	27,500	3,325	3,425	3,527	3,633	41,410
Operating costs	19,344	20,832	22,825	23,510	24,215	24,941	116,323
Program costs	150,000	250,000	250,000	250,000	250,000	250,000	1,250,000
Contributions to reserve funds	4,000		1,587	1,656	1,732	1,815	6,790
Total Operating Expenditures	190,809	298,656	278,191	279,178	280,198	281,256	1,417,479
Operating (surplus)/deficit	17,844	(2,253)					(2,253)
Capital Asset Expenditures							
Transfer from reserves	(12,500)						
Net Capital Assets funded from Operations	(12,500)						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,344	(2,253)					(2,253)
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(3,844)	2,253					2,253
(Surplus) applied to future years							

**Unsightly Premises
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(3.3%)	9.5%	3.5%	3.5%	3.5%	
Property taxes	(21,798)	(21,078)	(23,077)	(23,886)	(24,721)	(25,587)	(118,349)
	(21,798)	(21,078)	(23,077)	(23,886)	(24,721)	(25,587)	(118,349)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(150,000)	(150,000)	(151,427)	(151,354)	(151,276)	(151,190)	(755,247)
Total Operating Revenues	(171,948)	(171,228)	(174,654)	(175,390)	(176,147)	(176,927)	(874,346)
Operating Expenditures							
Administration	1,321	225	409	432	456	480	2,002
Professional fees	2,000	2,000	560	577	594	612	4,343
Operating costs	19,744	21,182	23,185	23,881	24,597	25,335	118,180
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	500	3,708	500	500	500	500	5,708
Total Operating Expenditures	173,565	177,115	174,654	175,390	176,147	176,927	880,233
Operating (surplus)/deficit	1,617	5,887					5,887
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,617	5,887					5,887
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(117)	(5,887)					(5,887)
(Surplus) applied to future years							

**Emergency Planning
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		22.8%	11.2%	18.8%	3.0%	3.0%	
Property taxes	(405,385)	(497,791)	(553,440)	(657,752)	(677,484)	(697,809)	(3,084,276)
	(405,385)	(497,791)	(553,440)	(657,752)	(677,484)	(697,809)	(3,084,276)
Municipal agreements	(36,588)	(44,139)	(45,463)	(46,827)	(48,232)	(49,679)	(234,340)
Operating grants	(374,680)	(298,778)	(123,963)	(127,682)	(131,513)	(135,458)	(817,394)
Total Operating Revenues	(816,653)	(840,708)	(722,866)	(832,261)	(857,229)	(882,946)	(4,136,010)
Operating Expenditures							
Administration	75,715	93,893	96,709	99,611	102,599	105,677	498,489
Professional fees	457,092	386,859	148,106	152,549	157,125	161,839	1,006,478
Building ops	800	800	824	849	874	900	4,247
Veh & Equip ops	20,558	14,558	14,995	15,445	15,908	16,385	77,291
Operating costs	65,472	84,864	72,149	74,223	76,360	78,561	386,157
Program costs	11,115	15,000	15,000	15,000	15,000	15,000	75,000
Wages & benefits	323,175	345,513	352,423	451,244	462,526	474,089	2,085,795
Transfer to other gov/org	22,000	22,000	22,660	23,340	24,040	24,761	116,801
Contributions to reserve funds	86,301				2,797	5,734	8,531
Total Operating Expenditures	1,062,228	963,487	722,866	832,261	857,229	882,946	4,258,789
Operating (surplus)/deficit	245,575	122,779					122,779
Capital Asset Expenditures							
Capital expenditures	2,800	2,800					2,800
Net Capital Assets funded from Operations	2,800	2,800					2,800
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	248,375	125,579					125,579
Add: Transfer from appropriated surplus	(157,447)	(98,423)					(98,423)
Add: Prior year (surplus) / deficit	(90,928)	(27,156)					(27,156)
(Surplus) applied to future years							

Emergency Planning

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
PC-1900 COMPUTER - EMERGENCY PLANNING	2,800					2,800
Total Emergency Planning	2,800					2,800

**Emergency Planning
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	365,339	368,992	373,604	378,274	386,745
Contributions				2,797	5,734
Interest earned	3,653	4,612	4,670	5,674	6,768
Withdrawals for capital projects:					
Closing Balance Reserve Fund	368,992	373,604	378,274	386,745	399,247
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	28,498	28,783	29,143	29,507	29,950
Interest earned	285	360	364	443	524
Withdrawals for capital projects:					
Closing Balance Reserve Account	28,783	29,143	29,507	29,950	30,474

**D68 Search & Rescue
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(0.7%)	3.3%	0.1%	0.1%	0.1%	
Property taxes	(52,051)	(51,665)	(53,354)	(53,386)	(53,419)	(53,454)	(265,278)
	(52,051)	(51,665)	(53,354)	(53,386)	(53,419)	(53,454)	(265,278)
Grants in lieu of taxes	(144)	(203)	(203)	(203)	(203)	(203)	(1,015)
Interdepartmental recoveries	(1,229)	(1,220)					(1,220)
Total Operating Revenues	(53,424)	(53,088)	(53,557)	(53,589)	(53,622)	(53,657)	(267,513)
Operating Expenditures							
Administration	1,383	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	53,858	53,525	53,557	53,589	53,622	53,657	267,950
Operating (surplus)/deficit	434	437					437
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	434	437					437
Add: Prior year (surplus) / deficit	(434)	(437)					(437)
(Surplus) applied to future years							

**D69 Marine Search & Rescue
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.4%		0.1%		0.1%	
Property taxes	(17,700)	(17,775)	(17,783)	(17,792)	(17,800)	(17,810)	(88,960)
	(17,700)	(17,775)	(17,783)	(17,792)	(17,800)	(17,810)	(88,960)
Total Operating Revenues	(17,700)	(17,775)	(17,783)	(17,792)	(17,800)	(17,810)	(88,960)
Operating Expenditures							
Administration	200	275	283	292	300	310	1,460
Transfer to other gov/org	17,500	17,500	17,500	17,500	17,500	17,500	87,500
Total Operating Expenditures	17,700	17,775	17,783	17,792	17,800	17,810	88,960
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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		75.7%					
Property taxes	(17,272)	(30,340)	(30,350)	(30,361)	(30,372)	(30,383)	(151,806)
	(17,272)	(30,340)	(30,350)	(30,361)	(30,372)	(30,383)	(151,806)
Total Operating Revenues	(17,272)	(30,340)	(30,350)	(30,361)	(30,372)	(30,383)	(151,806)
Operating Expenditures							
Administration	272	340	350	361	372	383	1,806
Transfer to other gov/org	17,000	30,000	30,000	30,000	30,000	30,000	150,000
Total Operating Expenditures	17,272	30,340	30,350	30,361	30,372	30,383	151,806
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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		7.2%	12.7%	7.3%	3.0%	3.0%	
Property taxes	(119,697)	(128,362)	(144,637)	(155,189)	(159,846)	(164,640)	(752,674)
	(119,697)	(128,362)	(144,637)	(155,189)	(159,846)	(164,640)	(752,674)
Miscellaneous	(11,300)						
Total Operating Revenues	(130,997)	(128,362)	(144,637)	(155,189)	(159,846)	(164,640)	(752,674)
Operating Expenditures							
Administration	12,464	12,142	12,506	19,095	19,668	20,258	83,669
Veh & Equip ops	26,100	26,100	11,883	12,239	12,607	12,985	75,814
Operating costs	11,020	9,920	10,218	10,524	10,840	11,165	52,667
Transfer to other gov/org	94,302	106,825	110,030	113,331	116,731	120,232	567,149
Contributions to reserve funds	11,300						
Total Operating Expenditures	155,186	154,987	144,637	155,189	159,846	164,640	779,299
Operating (surplus)/deficit	24,189	26,625					26,625
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	24,189	26,625					26,625
Add: Transfer from appropriated surplus	(15,000)	(15,000)					(15,000)
Add: Prior year (surplus) / deficit	(9,189)	(11,625)					(11,625)
(Surplus) applied to future years							

**D68 E911
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	121,615	122,831	124,366	125,921	127,810
Interest earned	1,216	1,535	1,555	1,889	2,237
Withdrawals for capital projects:					
Closing Balance Reserve Fund	122,831	124,366	125,921	127,810	130,047

**D69 E911
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		3.8%	2.1%	3.7%	2.4%	3.0%	
Property taxes	(671,565)	(697,001)	(711,830)	(737,838)	(755,705)	(778,377)	(3,680,751)
	(671,565)	(697,001)	(711,830)	(737,838)	(755,705)	(778,377)	(3,680,751)
Total Operating Revenues	(671,565)	(697,001)	(711,830)	(737,838)	(755,705)	(778,377)	(3,680,751)
Operating Expenditures							
Administration	20,137	22,944	23,632	32,519	33,495	34,500	147,090
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
Transfer to other gov/org	644,928	667,557	680,988	697,893	714,561	735,998	3,496,997
Total Operating Expenditures	672,065	697,501	711,830	737,838	755,705	778,377	3,681,251
Operating (surplus)/deficit	500	500					500
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	500	500					500
Add: Prior year (surplus) / deficit	(500)	(500)					(500)
(Surplus) applied to future years							

**D68 Community Justice
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		43.5%	0.2%	0.1%	0.1%	0.1%	
Property taxes	(55,330)	(79,477)	(79,628)	(79,676)	(79,725)	(79,776)	(398,282)
Parcel taxes	(59,811)	(85,780)	(85,934)	(85,986)	(86,040)	(86,096)	(429,836)
	(115,141)	(165,257)	(165,562)	(165,662)	(165,765)	(165,872)	(828,118)
Total Operating Revenues	(115,141)	(165,257)	(165,562)	(165,662)	(165,765)	(165,872)	(828,118)
Operating Expenditures							
Administration	3,244	3,244	3,342	3,442	3,545	3,652	17,225
Transfer to other gov/org	162,220	162,220	162,220	162,220	162,220	162,220	811,100
Total Operating Expenditures	165,464	165,464	165,562	165,662	165,765	165,872	828,325
Operating (surplus)/deficit	50,323	207					207
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	50,323	207					207
Add: Prior year (surplus) / deficit	(50,323)	(207)					(207)
(Surplus) applied to future years							

**Fire - Administration
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Interdepartmental recoveries	(246,687)	(287,583)	(332,341)	(412,656)	(423,024)	(433,653)	(1,889,257)
Total Operating Revenues	(246,687)	(287,583)	(332,341)	(412,656)	(423,024)	(433,653)	(1,889,257)
Operating Expenditures							
Administration	6,600	6,600	6,798	7,002	7,212	7,428	35,040
Professional fees	51,000	53,000	4,590	4,728	4,870	5,016	72,204
Veh & Equip ops	3,386	1,430	1,473	1,517	1,562	1,609	7,591
Operating costs	4,600	7,060	6,316	6,459	6,606	6,757	33,198
Wages & benefits	262,683	307,024	313,164	392,950	402,774	412,843	1,828,755
Total Operating Expenditures	328,269	375,114	332,341	412,656	423,024	433,653	1,976,788
Operating (surplus)/deficit	81,582	87,531					87,531
Capital Asset Expenditures							
Capital expenditures	353						
Net Capital Assets funded from Operations	353						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	81,935	87,531					87,531
Add: Transfer from appropriated surplus	(50,000)	(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(31,935)	(37,531)					(37,531)
(Surplus) applied to future years							

**Fire - Dashwood Firehall Construction
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		56.1%	538.9%				
Property taxes	(43,743)	(68,289)	(436,266)	(436,323)	(436,382)	(436,443)	(1,813,703)
	(43,743)	(68,289)	(436,266)	(436,323)	(436,382)	(436,443)	(1,813,703)
Total Operating Revenues	(43,743)	(68,289)	(436,266)	(436,323)	(436,382)	(436,443)	(1,813,703)
Operating Expenditures							
Administration	1,025	1,856	1,912	1,969	2,028	2,089	9,854
Professional fees	10,000						
Debt interest	61,168	128,074	281,187	281,187	281,187	281,187	1,252,822
Total Operating Expenditures	72,193	129,930	283,099	283,156	283,215	283,276	1,262,676
Operating (surplus)/deficit	28,450	61,641	(153,167)	(153,167)	(153,167)	(153,167)	(551,027)
Capital Asset Expenditures							
Capital expenditures	6,345,891	5,923,621					5,923,621
Transfer from reserves	(219,000)						
New borrowing	(6,126,891)	(5,923,621)					(5,923,621)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			(345,289)	(345,289)	(345,289)	(345,289)	(1,381,156)
New debt (principal & interest)	61,269	59,236	498,456	498,456	498,456	498,456	2,053,060
Total Capital Financing Charges	61,269	59,236	153,167	153,167	153,167	153,167	671,904
Net (surplus)/deficit for the year	89,719	120,877					120,877
Add: Transfer from appropriated surplus	(40,000)	(113,617)					(113,617)
Add: Prior year (surplus) / deficit	(49,719)	(7,260)					(7,260)
(Surplus) applied to future years							



Fire - Dashwood Firehall Construction

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
FR-0012 DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	5,923,621					5,923,621
Total Fire - Dashwood Firehall Construction	5,923,621					5,923,621

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

	2023	2024	2025	2026	2027
New Borrowing					
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	5,923,621				
Total New Borrowing	5,923,621				
New Debt Principal/Int		498,456			
New Debt Principal/Int(Cumulative)		498,456	498,456	498,456	498,456
Borrowing cost	59,236				

**Fire - Meadowood
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		0.2%					
Parcel taxes	(89,157)	(89,347)	(89,348)	(89,348)	(89,348)	(89,348)	(446,739)
	(89,157)	(89,347)	(89,348)	(89,348)	(89,348)	(89,348)	(446,739)
Total Operating Revenues	(89,157)	(89,347)	(89,348)	(89,348)	(89,348)	(89,348)	(446,739)
Operating Expenditures							
Administration	1,264	1,454	1,454	1,454	1,454	1,454	7,270
Debt interest	22,700	22,700	22,700	22,700	22,700	22,700	113,500
Total Operating Expenditures	23,964	24,154	24,154	24,154	24,154	24,154	120,770
Operating (surplus)/deficit	(65,193)	(65,193)	(65,194)	(65,194)	(65,194)	(65,194)	(325,969)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	65,194	65,194	65,194	65,194	65,194	65,194	325,970
Total Capital Financing Charges	65,194	65,194	65,194	65,194	65,194	65,194	325,970
Net (surplus)/deficit for the year	1	1					1
Add: Prior year (surplus) / deficit	(1)	(1)					(1)
(Surplus) applied to future years							

**Fire - Nanaimo River
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(76.9%)	278.4%	(1.2%)		(6.8%)	
Property taxes	(17,262)	(3,980)	(15,062)	(14,882)	(14,882)	(13,867)	(62,673)
	(17,262)	(3,980)	(15,062)	(14,882)	(14,882)	(13,867)	(62,673)
Miscellaneous	(20,000)						
Total Operating Revenues	(37,262)	(3,980)	(15,062)	(14,882)	(14,882)	(13,867)	(62,673)
Operating Expenditures							
Administration	586	1,576	765	585	585	585	4,096
Professional fees	22,000	2,000					2,000
Contributions to reserve funds	13,670		13,282	13,282	13,282	13,282	53,128
Debt interest	318	318	318	318	318		1,272
Total Operating Expenditures	36,574	3,894	14,365	14,185	14,185	13,867	60,496
Operating (surplus)/deficit	(688)	(86)	(697)	(697)	(697)		(2,177)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	697	697	697	697	697		2,788
Total Capital Financing Charges	697	697	697	697	697		2,788
Net (surplus)/deficit for the year	9	611					611
Add: Prior year (surplus) / deficit	(9)	(611)					(611)
(Surplus) applied to future years							

**Fire - Nanaimo River
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	231,989	234,309	250,520	266,934	284,220
Contributions		13,282	13,282	13,282	13,282
Interest earned	2,320	2,929	3,132	4,004	4,974
Withdrawals for capital projects:					
Closing Balance Reserve Fund	234,309	250,520	266,934	284,220	302,476

**Fire - Coombs Hilliers
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		8.2%	10.0%	8.0%	5.5%	5.0%	
Property taxes	(745,761)	(806,586)	(887,245)	(958,224)	(1,010,926)	(1,061,473)	(4,724,454)
	(745,761)	(806,586)	(887,245)	(958,224)	(1,010,926)	(1,061,473)	(4,724,454)
Operating grants	(50,000)						
Miscellaneous	(32,300)	(25,000)					(25,000)
Total Operating Revenues	(828,061)	(831,586)	(887,245)	(958,224)	(1,010,926)	(1,061,473)	(4,749,454)
Operating Expenditures							
Administration	51,453	62,449	64,322	66,252	68,240	70,287	331,550
Professional fees	30,300	5,500	5,665	5,835	6,010	6,190	29,200
Building ops	102,586	70,374	37,486	38,610	39,768	40,962	227,200
Veh & Equip ops	96,865	117,820	118,855	122,420	126,093	129,876	615,064
Operating costs	107,251	127,089	130,902	134,829	138,874	143,040	674,734
Wages & benefits	257,449	299,523	305,513	341,934	350,482	359,244	1,656,696
Contributions to reserve funds	153,010	170,773	190,527	214,369	177,478	229,539	982,686
Debt interest	4,200	5,785	6,578	6,578	20,078	15,878	54,897
Total Operating Expenditures	803,114	859,313	859,848	930,827	927,023	995,016	4,572,027
Operating (surplus)/deficit	(24,947)	27,727	(27,397)	(27,397)	(83,903)	(66,457)	(177,427)
Capital Asset Expenditures							
Capital expenditures	907,980	601,113	285,000	500,000		125,000	1,511,113
Transfer from reserves	(855,147)	(584,813)	(285,000)	(200,000)		(125,000)	(1,194,813)
New borrowing	(52,833)			(300,000)			(300,000)
Net Capital Assets funded from Operations		16,300					16,300
Capital Financing Charges							
Existing debt (principal)	17,446	17,446	27,397	24,397	58,659	41,213	169,112
New debt (principal & interest)	528			3,000	25,244	25,244	53,488
Total Capital Financing Charges	17,974	17,446	27,397	27,397	83,903	66,457	222,600
Net (surplus)/deficit for the year	(6,973)	61,473					61,473
Add: Prior year (surplus) / deficit	6,973	(61,473)					(61,473)
(Surplus) applied to future years							

Fire - Coombs Hilliers

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	46,000					46,000
PC-2020 COMPUTER - COOMBS HILLIERS	16,300					16,300
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	538,813	285,000	500,000		125,000	1,448,813
Total Fire - Coombs Hilliers	601,113	285,000	500,000		125,000	1,511,113

**Fire - Coombs Hilliers
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	653,942	241,441	144,986	156,167	330,988
Contributions	165,773	185,527	209,369	172,478	224,539
Interest earned	6,539	3,018	1,812	2,343	5,792
Withdrawals for capital projects:					
MAJOR CAP - FIRE COOMBS HILLIERS	(46,000)				
VEHICLE - FIRE COOMBS HILLIERS	(538,813)	(285,000)	(200,000)		(125,000)
Total Withdrawals for capital projects	(584,813)	(285,000)	(200,000)		(125,000)
Closing Balance Reserve Fund	241,441	144,986	156,167	330,988	436,319
New Borrowing					
VEHICLE - FIRE COOMBS HILLIERS			300,000		
Total New Borrowing			300,000		
New Debt Principal/Int				25,244	
New Debt Principal/Int(Cumulative)				25,244	25,244
Borrowing cost			3,000		

**Fire - Errington
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		7.3%	8.0%	8.0%	44.0%	3.0%	
Property taxes	(864,484)	(927,764)	(1,001,985)	(1,082,144)	(1,558,287)	(1,605,036)	(6,175,216)
	(864,484)	(927,764)	(1,001,985)	(1,082,144)	(1,558,287)	(1,605,036)	(6,175,216)
Miscellaneous	(60,000)						
Total Operating Revenues	(924,484)	(927,764)	(1,001,985)	(1,082,144)	(1,558,287)	(1,605,036)	(6,175,216)
Operating Expenditures							
Administration	36,856	44,076	45,398	66,560	48,163	49,608	253,805
Professional fees	400	400	412	424	437	450	2,123
Building ops	64,954	4,918	5,065	5,217	5,374	5,535	26,109
Veh & Equip ops	10,122	10,122	10,426	21,738	11,391	11,732	65,409
Operating costs	1,784	3,774	3,888	4,004	4,124	4,248	20,038
Transfer to other gov/org	607,692	698,907	719,874	741,470	763,715	786,626	3,710,592
Contributions to reserve funds	138,756	113,432	216,922	77,721	115,190	136,944	660,209
Debt interest	1,281	1,415		20,250	20,250	20,250	62,165
Total Operating Expenditures	861,845	877,044	1,001,985	937,384	968,644	1,015,393	4,800,450
Operating (surplus)/deficit	(62,639)	(50,720)		(144,760)	(589,643)	(589,643)	(1,374,766)
Capital Asset Expenditures							
Capital expenditures	70,000	130,000	800,000	6,043,000	200,000	120,000	7,293,000
Transfer from reserves	(70,000)	(130,000)	(350,000)	(43,000)	(200,000)	(120,000)	(843,000)
New borrowing			(450,000)	(6,000,000)			(6,450,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	100,080	83,608	(4,500)	46,894	46,894	46,894	219,790
New debt (principal & interest)			4,500	97,866	542,749	542,749	1,187,864
Total Capital Financing Charges	100,080	83,608		144,760	589,643	589,643	1,407,654
Net (surplus)/deficit for the year	37,441	32,888					32,888
Add: Prior year (surplus) / deficit	(37,441)	(32,888)					(32,888)
(Surplus) applied to future years							

**Fire - Errington
5 Year Capital Plan**

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2			6,019,800			6,019,800
MJ-2021 MAJOR CAP - FIRE ERRINGTON	80,000		43,000	200,000	60,000	383,000
VH-2021 VEHICLE - FIRE ERRINGTON	50,000	800,000			60,000	910,000
Total Fire - Errington	130,000	800,000	6,062,800	200,000	120,000	7,312,800

**Fire - Errington
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	448,915	421,837	289,032	322,366	237,392
Contributions	98,432	211,922	72,721	110,190	131,944
Interest earned	4,490	5,273	3,613	4,836	4,155
Withdrawals for capital projects:					
MAJOR CAP - FIRE ERRINGTON	(80,000)		(43,000)	(200,000)	(60,000)
VEHICLE - FIRE ERRINGTON	(50,000)	(350,000)			(60,000)
Total Withdrawals for capital projects	(130,000)	(350,000)	(43,000)	(200,000)	(120,000)
Closing Balance Reserve Fund	421,837	289,032	322,366	237,392	253,491
New Borrowing					
ERRINGTON SEISMIC UPGRADE HALL #2			6,000,000		
VEHICLE - FIRE ERRINGTON		450,000			
Total New Borrowing		450,000	6,000,000		
New Debt Principal/Int			37,866	504,883	
New Debt Principal/Int(Cumulative)			37,866	542,749	542,749
Borrowing cost		4,500	60,000		

**Fire - French Creek
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		35.3%	8.5%	3.0%	3.0%	(3.1%)	
Property taxes	(736,978)	(997,273)	(1,082,326)	(1,114,796)	(1,148,240)	(1,112,788)	(5,455,423)
	(736,978)	(997,273)	(1,082,326)	(1,114,796)	(1,148,240)	(1,112,788)	(5,455,423)
Total Operating Revenues	(736,978)	(997,273)	(1,082,326)	(1,114,796)	(1,148,240)	(1,112,788)	(5,455,423)
Operating Expenditures							
Administration	57,097	64,816	66,760	68,763	70,826	72,951	344,116
Operating costs	73,189	78,081	80,423	82,836	85,321	87,881	414,542
Transfer to other gov/org	611,787	898,193	935,143	963,197	992,093	951,956	4,740,582
Contributions to reserve funds	20,000						
Total Operating Expenditures	762,073	1,041,090	1,082,326	1,114,796	1,148,240	1,112,788	5,499,240
Operating (surplus)/deficit	25,095	43,817					43,817
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	25,095	43,817					43,817
Add: Prior year (surplus) / deficit	(25,095)	(43,817)					(43,817)
(Surplus) applied to future years							

**Fire - Nanoose Bay
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		2.2%	4.0%	3.0%	3.0%	3.0%	
Property taxes	(979,675)	(1,000,958)	(1,040,996)	(1,072,226)	(1,104,393)	(1,137,525)	(5,356,098)
	(979,675)	(1,000,958)	(1,040,996)	(1,072,226)	(1,104,393)	(1,137,525)	(5,356,098)
Grants in lieu of taxes	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(55,000)
Total Operating Revenues	(990,675)	(1,011,958)	(1,051,996)	(1,083,226)	(1,115,393)	(1,148,525)	(5,411,098)
Operating Expenditures							
Administration	119,835	131,841	135,796	139,870	144,066	148,388	699,961
Professional fees	1,000	1,000	1,030	1,061	1,093	1,126	5,310
Building ops	53,405	50,171	51,676	53,226	54,823	56,468	266,364
Veh & Equip ops	63,500	107,100	84,313	86,842	89,448	92,131	459,834
Operating costs	391,536	299,942	298,949	307,918	317,155	326,670	1,550,634
Wages & benefits		128,985	131,564	163,637	167,727	171,921	763,834
Contributions to reserve funds	213,124	126,638	171,275	153,279	163,688	174,428	789,308
Debt interest	83,700	83,700	83,700	83,700	83,700	83,700	418,500
Total Operating Expenditures	926,100	929,377	958,303	989,533	1,021,700	1,054,832	4,953,745
Operating (surplus)/deficit	(64,575)	(82,581)	(93,693)	(93,693)	(93,693)	(93,693)	(457,353)
Capital Asset Expenditures							
Capital expenditures	87,941	840,941	400,000				1,240,941
Transfer from reserves	(77,941)	(832,941)	(400,000)				(1,232,941)
Net Capital Assets funded from Operations	10,000	8,000					8,000
Capital Financing Charges							
Existing debt (principal)	93,693	93,693	93,693	93,693	93,693	93,693	468,465
Total Capital Financing Charges	93,693	93,693	93,693	93,693	93,693	93,693	468,465
Net (surplus)/deficit for the year	39,118	19,112					19,112
Add: Transfer from appropriated surplus	(11,000)						
Add: Prior year (surplus) / deficit	(28,118)	(19,112)					(19,112)
(Surplus) applied to future years							

Fire - Nanoose Bay

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	197,941					197,941
PC-2023 COMPUTER - FIRE NANOOSE BAY	8,000					8,000
VH-2023 VEHICLE - FIRE NANOOSE BAY	635,000	400,000				1,035,000
Total Fire - Nanoose Bay	840,941	400,000				1,240,941

**Fire - Nanoose Bay
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,034,468	333,510	103,954	253,532	416,023
Contributions	121,638	166,275	148,279	158,688	169,428
Interest earned	10,345	4,169	1,299	3,803	7,280
Withdrawals for capital projects:					
MAJOR CAP - FIRE NANOOSE BAY	(197,941)				
VEHICLE - FIRE NANOOSE BAY	(635,000)	(400,000)			
Total Withdrawals for capital projects	(832,941)	(400,000)			
Closing Balance Reserve Fund	333,510	103,954	253,532	416,023	592,731

**Fire - Wellington
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(8.6%)	3.8%	3.0%	3.0%	3.0%	
Property taxes	(128,783)	(117,658)	(122,174)	(125,839)	(129,614)	(133,502)	(628,787)
	(128,783)	(117,658)	(122,174)	(125,839)	(129,614)	(133,502)	(628,787)
Total Operating Revenues	(128,783)	(117,658)	(122,174)	(125,839)	(129,614)	(133,502)	(628,787)
Operating Expenditures							
Administration	5,183	5,756	5,929	6,107	6,290	6,478	30,560
Professional fees	1,000	1,000	1,030	1,061	1,093	1,126	5,310
Operating costs	3,586	3,700	3,811	3,925	4,043	4,164	19,643
Transfer to other gov/org	117,849	108,159	111,404	114,746	118,188	121,734	574,231
Total Operating Expenditures	127,618	118,615	122,174	125,839	129,614	133,502	629,744
Operating (surplus)/deficit	(1,165)	957					957
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(1,165)	957					957
Add: Prior year (surplus) / deficit	1,165	(957)					(957)
(Surplus) applied to future years							

**Fire - Cassidy Waterloo
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		7.0%	7.0%	6.0%	8.0%	30.0%	
Property taxes	(241,162)	(258,043)	(276,106)	(292,672)	(316,086)	(410,912)	(1,553,819)
	(241,162)	(258,043)	(276,106)	(292,672)	(316,086)	(410,912)	(1,553,819)
Total Operating Revenues	(241,162)	(258,043)	(276,106)	(292,672)	(316,086)	(410,912)	(1,553,819)
Operating Expenditures							
Administration	14,739	15,925	16,403	27,970	28,477	17,924	106,699
Professional fees	17,500	17,500	3,025	3,116	3,209	3,305	30,155
Building ops	9,445	9,418	9,418	9,418	9,418	9,418	47,090
Veh & Equip ops	34,550	39,550	40,737	41,959	43,217	44,514	209,977
Operating costs	20,930	17,085	17,598	18,125	18,669	19,229	90,706
Transfer to other gov/org	66,825	91,330	94,070	96,892	99,799	102,793	484,884
Contributions to reserve funds	100,822	104,431	94,855	95,192	97,297	79,094	470,869
Total Operating Expenditures	264,811	295,239	276,106	292,672	300,086	276,277	1,440,380
Operating (surplus)/deficit	23,649	37,196			(16,000)	(134,635)	(113,439)
Capital Asset Expenditures							
Capital expenditures	99,000	14,630		50,000	2,100,000		2,164,630
Transfer from reserves	(50,000)			(50,000)	(500,000)		(550,000)
New borrowing					(1,600,000)		(1,600,000)
Net Capital Assets funded from Operations	49,000	14,630					14,630
Capital Financing Charges							
New debt (principal & interest)					16,000	134,635	150,635
Total Capital Financing Charges					16,000	134,635	150,635
Net (surplus)/deficit for the year	72,649	51,826					51,826
Add: Transfer from appropriated surplus	(51,500)	(29,630)					(29,630)
Add: Prior year (surplus) / deficit	(21,149)	(22,196)					(22,196)
(Surplus) applied to future years							

Fire - Cassidy Waterloo

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD			61,075	2,111,075		2,172,150
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO	14,630					14,630
Total Fire - Cassidy Waterloo	14,630		61,075	2,111,075		2,186,780

**Fire - Cassidy Waterloo
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	666,968	778,069	882,650	938,875	550,255
Contributions	104,431	94,855	95,192	97,297	79,094
Interest earned	6,670	9,726	11,033	14,083	9,629
Withdrawals for capital projects:					
CASSIDY WATERLOO SEISMIC UPGRD			(50,000)	(500,000)	
Total Withdrawals for capital projects			(50,000)	(500,000)	
Closing Balance Reserve Fund	778,069	882,650	938,875	550,255	638,978
New Borrowing					
CASSIDY WATERLOO SEISMIC UPGRD				1,600,000	
Total New Borrowing				1,600,000	
New Debt Principal/Int					134,635
New Debt Principal/Int(Cumulative)					134,635
Borrowing cost				16,000	

**Fire - Dashwood
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		11.6%	13.0%	3.0%	3.0%	3.0%	
Property taxes	(918,442)	(1,024,625)	(1,157,349)	(1,192,069)	(1,227,831)	(1,264,666)	(5,866,540)
	(918,442)	(1,024,625)	(1,157,349)	(1,192,069)	(1,227,831)	(1,264,666)	(5,866,540)
Grants in lieu of taxes	(800)	(800)	(800)	(800)	(800)	(800)	(4,000)
Miscellaneous	(15,000)	(20,550)					(20,550)
Total Operating Revenues	(934,242)	(1,045,975)	(1,158,149)	(1,192,869)	(1,228,631)	(1,265,466)	(5,891,090)
Operating Expenditures							
Administration	37,423	37,201	38,317	39,467	40,651	41,870	197,506
Professional fees	400	400	412	424	437	450	2,123
Building ops	29,400	34,162	35,187	36,242	37,329	38,449	181,369
Veh & Equip ops	15,000	27,000	27,810	28,644	29,504	35,389	148,347
Operating costs	3,659	6,154	6,339	6,529	6,725	6,926	32,673
Wages & benefits	15,000	20,550	20,961	21,485	22,022	22,573	107,591
Transfer to other gov/org	582,664	688,914	709,581	692,769	713,552	734,958	3,539,774
Contributions to reserve funds	267,763	248,958	319,542	332,306	343,408	349,848	1,594,062
Debt interest				6,750	6,750	6,750	20,250
Total Operating Expenditures	951,309	1,063,339	1,158,149	1,164,616	1,200,378	1,237,213	5,823,695
Operating (surplus)/deficit	17,067	17,364		(28,253)	(28,253)	(28,253)	(67,395)
Capital Asset Expenditures							
Capital expenditures	950,000	690,427	1,035,000	80,000	400,000	18,000	2,223,427
Transfer from reserves	(950,000)	(690,427)	(885,000)	(80,000)	(400,000)	(18,000)	(2,073,427)
New borrowing			(150,000)				(150,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			(1,500)	15,631	15,631	15,631	45,393
New debt (principal & interest)			1,500	12,622	12,622	12,622	39,366
Total Capital Financing Charges				28,253	28,253	28,253	84,759
Net (surplus)/deficit for the year	17,067	17,364					17,364
Add: Prior year (surplus) / deficit	(17,067)	(17,364)					(17,364)
(Surplus) applied to future years							

Fire - Dashwood

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
MJ-2026 MAJOR CAP - FIRE DASHWOOD		425,000			18,000	443,000
VH-2026 VEHICLE - FIRE DASHWOOD	690,427	610,000	80,000	400,000		1,780,427
Total Fire - Dashwood	690,427	1,035,000	80,000	400,000	18,000	2,223,427

**Fire - Dashwood
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	1,083,440	622,806	60,133	308,191	251,222
Contributions	218,958	314,542	327,306	338,408	344,848
Interest earned	10,835	7,785	752	4,623	4,396
Withdrawals for capital projects:					
MAJOR CAP - FIRE DASHWOOD		(425,000)			(18,000)
VEHICLE - FIRE DASHWOOD	(690,427)	(460,000)	(80,000)	(400,000)	
Total Withdrawals for capital projects	(690,427)	(885,000)	(80,000)	(400,000)	(18,000)
Closing Balance Reserve Fund	622,806	60,133	308,191	251,222	582,466
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	16,696	21,313	21,579	21,849	22,177
Contributions	25,000				
Interest earned	167	266	270	328	388
Withdrawals for capital projects:					
Other transfers out of Reserve	20,550				
Closing Balance Reserve Account	21,313	21,579	21,849	22,177	22,565
New Borrowing					
VEHICLE - FIRE DASHWOOD		150,000			
Total New Borrowing		150,000			
New Debt Principal/Int			12,622		
New Debt Principal/Int(Cumulative)			12,622	12,622	12,622
Borrowing cost		1,500			

**Fire - Extension
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		8.3%	10.0%	7.0%	7.0%	7.0%	
Property taxes	(230,989)	(250,183)	(275,201)	(294,465)	(315,078)	(337,133)	(1,472,060)
	(230,989)	(250,183)	(275,201)	(294,465)	(315,078)	(337,133)	(1,472,060)
Operating grants	(19,520)						
Total Operating Revenues	(250,509)	(250,183)	(275,201)	(294,465)	(315,078)	(337,133)	(1,472,060)
Operating Expenditures							
Administration	18,919	22,867	23,553	24,260	24,987	25,737	121,404
Professional fees	150	150	155	159	164	169	797
Building ops	36,596	29,364	30,245	31,152	32,087	33,049	155,897
Veh & Equip ops	75,000	58,500	60,255	62,063	63,925	65,842	310,585
Operating costs	102,229	81,095	83,528	86,034	88,615	91,273	430,545
Wages & benefits	25,000	25,000	25,500	26,138	26,791	27,461	130,890
Contributions to reserve funds	45,941	101,749	51,965	64,659	78,509	93,602	390,484
Total Operating Expenditures	303,835	318,725	275,201	294,465	315,078	337,133	1,540,602
Operating (surplus)/deficit	53,326	68,542					68,542
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	53,326	68,542					68,542
Add: Prior year (surplus) / deficit	(53,326)	(68,542)					(68,542)
(Surplus) applied to future years							

**Fire - Extension
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	170,598	269,053	319,381	383,032	462,286
Contributions	96,749	46,965	59,659	73,509	88,602
Interest earned	1,706	3,363	3,992	5,745	8,090
Withdrawals for capital projects:					
Closing Balance Reserve Fund	269,053	319,381	383,032	462,286	558,978

**Fire - Parksville Local
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		45.1%	10.9%	3.0%	3.0%	(6.0%)	
Property taxes	(166,651)	(241,741)	(268,185)	(276,231)	(284,518)	(267,336)	(1,338,011)
	(166,651)	(241,741)	(268,185)	(276,231)	(284,518)	(267,336)	(1,338,011)
Total Operating Revenues	(166,651)	(241,741)	(268,185)	(276,231)	(284,518)	(267,336)	(1,338,011)
Operating Expenditures							
Administration	12,760	14,733	15,175	15,630	16,099	16,582	78,219
Transfer to other gov/org	153,891	245,641	253,010	260,601	268,419	250,754	1,278,425
Total Operating Expenditures	166,651	260,374	268,185	276,231	284,518	267,336	1,356,644
Operating (surplus)/deficit		18,633					18,633
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		18,633					18,633
Add: Prior year (surplus) / deficit		(18,633)					(18,633)
(Surplus) applied to future years							

**Fire - Bow Horn Bay
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		19.1%	10.0%	10.0%	8.0%	8.0%	
Property taxes	(645,304)	(768,396)	(845,236)	(929,759)	(1,004,140)	(1,084,471)	(4,632,002)
	(645,304)	(768,396)	(845,236)	(929,759)	(1,004,140)	(1,084,471)	(4,632,002)
Miscellaneous	(5,036)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Total Operating Revenues	(650,340)	(775,496)	(852,336)	(936,859)	(1,011,240)	(1,091,571)	(4,667,502)
Operating Expenditures							
Administration	27,784	29,537	30,423	31,336	44,026	33,244	168,566
Professional fees	400	400	412	424	437	450	2,123
Building ops	6,536	7,666	7,896	8,133	8,377	8,628	40,700
Veh & Equip ops	11,000	36,000	4,280	11,908	14,766	15,209	82,163
Operating costs	859	2,304	2,373	2,444	2,518	2,593	12,232
Transfer to other gov/org	507,915	511,750	552,103	568,666	585,726	603,297	2,821,542
Contributions to reserve funds	138,342	154,143	104,031	163,130	183,572	96,123	700,999
Debt interest	(3,500)	17,059	29,084	29,084	29,084	33,584	137,895
Total Operating Expenditures	689,336	758,859	730,602	815,125	868,506	793,128	3,966,220
Operating (surplus)/deficit	38,996	(16,637)	(121,734)	(121,734)	(142,734)	(298,443)	(701,282)
Capital Asset Expenditures							
Capital expenditures	638,611	700,000	10,000	20,000	2,360,000	400,000	3,490,000
Transfer from reserves	(288,611)	(330,000)	(10,000)	(20,000)	(260,000)	(200,000)	(820,000)
New borrowing	(350,000)	(370,000)			(2,100,000)	(200,000)	(2,670,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)		52,043	90,600	90,600	90,600	88,600	412,443
New debt (principal & interest)	3,500	3,700	31,134	31,134	52,134	209,843	327,945
Total Capital Financing Charges	3,500	55,743	121,734	121,734	142,734	298,443	740,388
Net (surplus)/deficit for the year	42,496	39,106					39,106
Add: Transfer from appropriated surplus	(25,000)	(25,000)					(25,000)
Add: Prior year (surplus) / deficit	(17,496)	(14,106)					(14,106)
(Surplus) applied to future years							

Fire - Bow Horn Bay

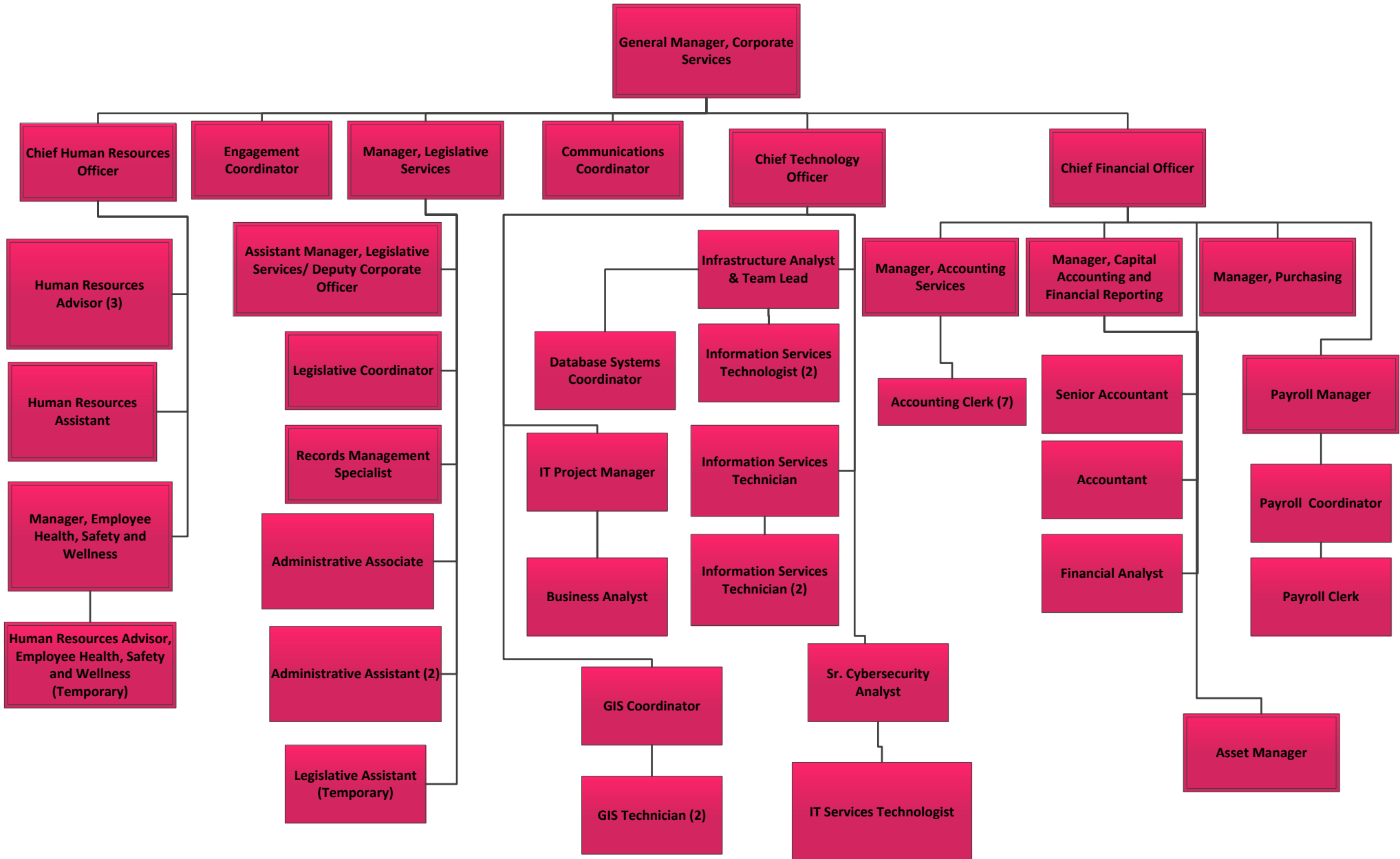
5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST				2,361,750		2,361,750
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	60,000	10,000	20,000	10,000		100,000
VH-2029 VEHICLE - FIRE BOW HORN BAY	640,000				400,000	1,040,000
Total Fire - Bow Horn Bay	700,000	10,000	20,000	2,371,750	400,000	3,501,750

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

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	512,408	336,676	429,916	573,420	500,593
Contributions	149,143	99,031	158,130	178,572	91,123
Interest earned	5,125	4,209	5,374	8,601	8,761
Withdrawals for capital projects:					
BHB SATELLITE HALL DESIGN & CONST				(250,000)	
MAJOR CAP - FIRE BOW HORN BAY	(60,000)	(10,000)	(20,000)	(10,000)	
VEHICLE - FIRE BOW HORN BAY	(270,000)				(200,000)
Total Withdrawals for capital projects	(330,000)	(10,000)	(20,000)	(260,000)	(200,000)
Closing Balance Reserve Fund	336,676	429,916	573,420	500,593	400,477
New Borrowing					
BHB SATELLITE HALL DESIGN & CONST				2,100,000	
VEHICLE - FIRE BOW HORN BAY	370,000				200,000
Total New Borrowing	370,000			2,100,000	200,000
New Debt Principal/Int		31,134			176,709
New Debt Principal/Int(Cumulative)		31,134	31,134	31,134	207,843
Borrowing cost	3,700			21,000	2,000

CORPORATE SERVICES



**CORPORATE SERVICES
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(3.6%)	21.1%	20.2%	9.3%	2.9%	
Property taxes	(7,392,410)	(7,125,948)	(8,628,635)	(10,373,651)	(11,335,748)	(11,666,037)	(49,130,019)
	(7,392,410)	(7,125,948)	(8,628,635)	(10,373,651)	(11,335,748)	(11,666,037)	(49,130,019)
Municipal agreements	(18,256)	(15,202)	(17,207)	(16,072)	(18,103)	(16,996)	(83,580)
Operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(1,500,000)
Operating grants	(1,037,500)	(708,048)	(326,582)	(177,500)	(177,500)	(177,500)	(1,567,130)
Grants in lieu of taxes	(65,435)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(8,867,771)	(10,191,000)	(10,849,196)	(11,263,190)	(11,906,681)	(12,331,545)	(56,541,612)
Miscellaneous	(7,469,696)	(7,519,451)	(7,882,967)	(7,361,734)	(7,063,778)	(5,836,302)	(35,664,232)
Total Operating Revenues	(25,111,068)	(25,934,649)	(28,079,587)	(29,567,147)	(30,876,810)	(30,403,380)	(144,861,573)
Operating Expenditures							
Administration	360,362	494,677	509,532	524,803	542,073	556,764	2,627,849
Community grants	228,250	138,750	133,750	133,750	133,750	133,750	673,750
Legislative	1,046,779	942,092	970,355	999,466	1,265,448	1,060,783	5,238,144
Professional fees	2,099,326	1,990,476	1,326,916	1,272,094	1,359,957	1,407,457	7,356,900
Building ops	686,043	658,221	657,327	670,195	683,450	697,102	3,366,295
Veh & Equip ops	1,004,210	641,575	636,993	630,966	716,504	646,318	3,272,356
Operating costs	1,557,762	1,611,371	1,672,228	1,658,833	1,765,034	1,754,424	8,461,890
Wages & benefits	7,651,816	9,816,893	10,497,321	11,780,719	12,635,037	12,922,730	57,652,700
Transfer to other gov/org	3,352,008	3,110,214	2,856,960	2,942,669	3,030,949	3,121,878	15,062,670
Contributions to reserve funds	2,182,631	2,628,184	2,184,644	2,331,605	2,654,870	2,999,912	12,799,215
Debt interest	2,591,704	2,806,005	2,793,120	2,780,172	2,771,078	2,287,328	13,437,703
Total Operating Expenditures	22,760,891	24,838,458	24,239,146	25,725,272	27,558,150	27,588,446	129,949,472
Operating (surplus)/deficit	(2,350,177)	(1,096,191)	(3,840,441)	(3,841,875)	(3,318,660)	(2,814,934)	(14,912,101)
Capital Asset Expenditures							
Capital expenditures	2,980,930	1,844,500	476,366	343,900	146,000	1,307,600	4,118,366
Transfer from reserves	(2,241,975)	(1,798,500)	(466,550)	(333,900)	(146,000)	(1,307,600)	(4,052,550)
Grants and other	(500,000)						
Net Capital Assets funded from Operations	238,955	46,000	9,816	10,000			65,816
Capital Financing Charges							
Existing debt (principal)	3,707,378	3,829,406	3,830,625	3,831,875	3,318,660	2,814,934	17,625,500
Total Capital Financing Charges	3,707,378	3,829,406	3,830,625	3,831,875	3,318,660	2,814,934	17,625,500
Net (surplus)/deficit for the year	1,596,156	2,779,215					2,779,215
Add: Transfer from appropriated surplus	(622,405)	(796,738)					(796,738)
Add: Prior year (surplus) / deficit	(973,751)	(1,982,477)					(1,982,477)
(Surplus) applied to future years							

**CORPORATE SERVICES
SUMMARY OF TAX REQUISITIONS
2023 to 2027**

	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION - OVERALL	(3,147,125)	(8.5%)	(4,477,437)	42.3%	(6,040,779)	34.9%	(6,816,247)	12.8%	(7,041,367)	3.3%
0113 ADMINISTRATION - GIS/MAPPING	(13,502)	(17.7%)	(15,507)	14.8%	(14,372)	(7.3%)	(16,403)	14.1%	(15,296)	(6.7%)
0198 COMMUNITY GRANTS	(133,261)	(48.0%)	(133,750)	0.4%	(133,750)		(133,750)		(133,750)	
	(\$3,293,888)		(\$4,626,694)		(\$6,188,901)		(\$6,966,400)		(\$7,190,413)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(268,287)	(12.5%)	(310,952)	15.9%	(413,097)	32.8%	(450,599)	9.1%	(438,924)	(2.6%)
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(621,688)	3.8%	(685,685)	10.3%	(755,642)	10.2%	(815,840)	8.0%	(861,085)	5.5%
	(\$889,975)		(\$996,637)		(\$1,168,739)		(\$1,266,439)		(\$1,300,009)	
Regional Library										
1300 VAN ISL REGIONAL LIBRARY	(2,773,748)	9.9%	(2,856,960)	3.0%	(2,942,669)	3.0%	(3,030,949)	3.0%	(3,121,878)	3.0%
	(\$2,773,748)		(\$2,856,960)		(\$2,942,669)		(\$3,030,949)		(\$3,121,878)	
Feasibility Studies										
8000 FEASIBILITY STUDY FUND AREA A		(100.0%)								
8001 FEASIBILITY STUDY FUND AREA B	(20,000)		(11,400)	(43.0%)		(100.0%)				
8002 FEASIBILITY STUDY FUND AREA C	(20,000)	100.0%	(20,000)		(20,000)		(20,000)		(10,000)	(50.0%)
8004 FEASIBILITY STUDY FUND AREA E	(7,750)		(7,750)		(7,750)		(7,750)		(7,750)	
8005 FEASIBILITY STUDY FUND AREA F	(20,000)	(87.4%)	(10,000)	(50.0%)	(10,000)		(10,000)			(100.0%)
8006 FEASIBILITY STUDY FUND AREA G	(75,368)	653.7%	(75,368)		(10,000)	(86.7%)	(10,000)		(10,000)	
8007 FEASIBILITY STUDY FUND AREA H	(20,000)		(20,000)		(20,000)		(20,000)		(20,000)	
	(\$163,118)		(\$144,518)		(\$67,750)		(\$67,750)		(\$47,750)	
House Numbering										
4300 HOUSE NUMBERING	(20,421)	(8.2%)	(21,033)	3.0%	(21,664)	3.0%	(22,313)	3.0%	(22,983)	3.0%
	(\$20,421)		(\$21,033)		(\$21,664)		(\$22,313)		(\$22,983)	
Total CORPORATE SERVICES	(7,141,150)	(3.6%)	(8,645,842)	21.1%	(10,389,723)	20.2%	(11,353,851)	9.3%	(11,683,033)	2.9%

**Corporate Administration Summary
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(8.5%)	42.3%	34.9%	12.8%	3.3%	
Property taxes	(3,439,475)	(3,147,125)	(4,477,437)	(6,040,779)	(6,816,247)	(7,041,367)	(27,522,955)
	(3,439,475)	(3,147,125)	(4,477,437)	(6,040,779)	(6,816,247)	(7,041,367)	(27,522,955)
Municipal agreements	(16,396)	(13,502)	(15,507)	(14,372)	(16,403)	(15,296)	(75,080)
Operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(1,500,000)
Operating grants	(127,500)	(276,582)	(276,582)	(127,500)	(127,500)	(127,500)	(935,664)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(8,700,959)	(10,044,188)	(10,722,384)	(11,156,378)	(11,819,869)	(12,264,733)	(56,007,552)
Miscellaneous	(693,814)	(734,040)	(1,151,852)	(734,040)	(734,040)	(734,040)	(4,088,012)
Total Operating Revenues	(13,303,144)	(14,590,437)	(17,018,762)	(18,448,069)	(19,889,059)	(20,557,936)	(90,504,263)
Operating Expenditures							
Administration	275,597	422,454	435,142	448,181	461,653	475,476	2,242,906
Legislative	575,495	645,507	664,872	684,819	705,362	726,524	3,427,084
Professional fees	1,856,326	1,890,843	1,230,648	1,240,266	1,327,175	1,373,691	7,062,623
Building ops	654,617	624,590	622,687	634,516	646,700	659,250	3,187,743
Veh & Equip ops	999,108	636,473	631,738	625,553	710,929	640,576	3,245,269
Operating costs	985,792	1,154,015	1,221,284	1,194,369	1,286,646	1,261,693	6,118,007
Wages & benefits	7,248,041	9,168,371	10,112,728	11,386,510	12,203,474	12,508,564	55,379,647
Contributions to reserve funds	2,003,778	2,343,064	2,089,847	2,223,855	2,547,120	2,912,162	12,116,048
Total Operating Expenditures	14,598,754	16,885,317	17,008,946	18,438,069	19,889,059	20,557,936	92,779,327
Operating (surplus)/deficit	1,295,610	2,294,880	(9,816)	(10,000)			2,275,064
Capital Asset Expenditures							
Capital expenditures	2,951,930	1,844,500	476,366	343,900	146,000	1,307,600	4,118,366
Transfer from reserves	(2,241,975)	(1,798,500)	(466,550)	(333,900)	(146,000)	(1,307,600)	(4,052,550)
Grants and other	(500,000)						
Net Capital Assets funded from Operations	209,955	46,000	9,816	10,000			65,816
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,505,565	2,340,880					2,340,880
Add: Transfer from appropriated surplus	(622,405)	(681,181)					(681,181)
Add: Prior year (surplus) / deficit	(883,160)	(1,659,699)					(1,659,699)
(Surplus) applied to future years							

Corporate Administration Summary

5 Year Capital Plan

	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2027 Capital	Total
AD-0003 ADMIN BUILDING RENO/REPLACEMENT					1,000,000	1,000,000
MJ-0108 MAJOR CAP - BLDG OPS/OTHER	10,000	10,000	10,000			30,000
MJ-0109 MAJOR CAP - BUILDING OPS		270,300	282,900		242,600	795,800
PC-0108 COMPUTER - GENERAL ADMIN		(184)				(184)
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,798,500	196,250	51,000	146,000	65,000	2,256,750
PC-0113 COMPUTER - GIS & MAPPING	36,000					36,000
PC-0208 COMPUTER - STRATEGIC INITIATIVES OVERALL		7				7
PC-0209 COMPUTER - ASSET MANAGEMENT		7		12		19
PC-0210 COMPUTER - INTERGOVERNMENTAL LIAISON				14		14
Total Corporate Administration Summary	1,844,500	476,380	343,900	146,026	1,307,600	4,118,406

**Corporate Administration Summary
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	7,121,023	7,484,420	9,027,112	10,975,988	13,452,453
Contributions	1,690,687	1,915,687	2,169,937	2,457,825	2,784,395
Interest earned	71,210	93,555	112,839	164,640	235,418
Withdrawals for capital projects:					
ADMIN BUILDING RENO/REPLACEMENT					(1,000,000)
MAJOR CAP - BUILDING OPS		(270,300)	(282,900)		(242,600)
COMPUTER - INFO SERVICES CAPITAL	(1,398,500)	(196,250)	(51,000)	(146,000)	(65,000)
Total Withdrawals for capital projects	(1,398,500)	(466,550)	(333,900)	(146,000)	(1,307,600)
Closing Balance Reserve Fund	7,484,420	9,027,112	10,975,988	13,452,453	15,164,666
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	853,802	489,279	495,395	501,587	509,111
Interest earned	8,538	6,116	6,192	7,524	8,909
Withdrawals for capital projects:					
COMPUTER - INFO SERVICES CAPITAL	(400,000)				
Total Withdrawals for capital projects	(400,000)				
Closing Balance Reserve Account	462,340	495,395	501,587	509,111	518,020

**Community Grants
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(48.0%)	0.4%				
Property taxes	(256,487)	(133,261)	(133,750)	(133,750)	(133,750)	(133,750)	(668,261)
	(256,487)	(133,261)	(133,750)	(133,750)	(133,750)	(133,750)	(668,261)
Grants in lieu of taxes	(435)						
Total Operating Revenues	(256,922)	(133,261)	(133,750)	(133,750)	(133,750)	(133,750)	(668,261)
Operating Expenditures							
Community grants	228,250	138,750	133,750	133,750	133,750	133,750	673,750
Operating costs	1,229	1,220					1,220
Transfer to other gov/org	28,000	15,000					15,000
Total Operating Expenditures	257,479	154,970	133,750	133,750	133,750	133,750	689,970
Operating (surplus)/deficit	557	21,709					21,709
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	557	21,709					21,709
Add: Transfer from appropriated surplus		(15,000)					(15,000)
Add: Prior year (surplus) / deficit	(557)	(6,709)					(6,709)
(Surplus) applied to future years							

**House Numbering
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(8.2%)	3.3%	3.3%	3.3%	3.3%	
Property taxes	(20,395)	(18,721)	(19,333)	(19,964)	(20,613)	(21,283)	(99,914)
	(20,395)	(18,721)	(19,333)	(19,964)	(20,613)	(21,283)	(99,914)
Municipal agreements	(1,860)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(8,500)
Total Operating Revenues	(22,255)	(20,421)	(21,033)	(21,664)	(22,313)	(22,983)	(108,414)
Operating Expenditures							
Administration	1,838						
Operating costs	20,420	20,420	21,033	21,664	22,313	22,983	108,413
Total Operating Expenditures	22,258	20,420	21,033	21,664	22,313	22,983	108,413
Operating (surplus)/deficit	3	(1)					(1)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3	(1)					(1)
Add: Prior year (surplus) / deficit	(3)	1					1
(Surplus) applied to future years							

**Electoral Area Administration
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(1.7%)	12.0%	17.3%	8.4%	2.7%	
Property taxes	(905,428)	(889,975)	(996,637)	(1,168,739)	(1,266,439)	(1,300,009)	(5,621,799)
	(905,428)	(889,975)	(996,637)	(1,168,739)	(1,266,439)	(1,300,009)	(5,621,799)
Operating grants	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Interdepartmental recoveries	(166,812)	(146,812)	(126,812)	(106,812)	(86,812)	(66,812)	(534,060)
Miscellaneous	(298,800)		(107,370)	(15,647)	(240,000)		(363,017)
Total Operating Revenues	(1,421,040)	(1,086,787)	(1,280,819)	(1,341,198)	(1,643,251)	(1,416,821)	(6,768,876)
Operating Expenditures							
Administration	82,927	72,223	74,390	76,622	80,420	81,288	384,943
Legislative	471,284	296,585	305,483	314,647	560,086	334,259	1,811,060
Professional fees	20,000	30,000	30,900	31,828	32,782	33,766	159,276
Building ops	31,426	33,631	34,640	35,679	36,750	37,852	178,552
Veh & Equip ops	5,102	5,102	5,255	5,413	5,575	5,742	27,087
Operating costs	530,321	400,894	429,911	442,800	456,075	469,748	2,199,428
Wages & benefits	269,908	377,052	384,593	394,209	431,563	414,166	2,001,583
Contributions to reserve funds	71,103	187,370	15,647	40,000	40,000	40,000	323,017
Total Operating Expenditures	1,482,071	1,402,857	1,280,819	1,341,198	1,643,251	1,416,821	7,084,946
Operating (surplus)/deficit	61,031	316,070					316,070
Capital Asset Expenditures							
Capital expenditures	29,000						
Net Capital Assets funded from Operations	29,000						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	90,031	316,070					316,070
Add: Prior year (surplus) / deficit	(90,031)	(316,070)					(316,070)
(Surplus) applied to future years							

**Electoral Area Administration
Fund Manager Summary**

	2023	2024	2025	2026	2027
RESERVE FUNDS					
Opening Balance Reserve Fund	206,152	288,214	291,817	335,465	140,497
Contributions	80,000		40,000	40,000	40,000
Interest earned	2,062	3,603	3,648	5,032	2,459
Withdrawals for capital projects:					
Other transfers out of Reserve				240,000	
Closing Balance Reserve Fund	288,214	291,817	335,465	140,497	182,956

**Feasibility Study Fund EA A
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(100.0%)					
Property taxes	(20,000)						
	(20,000)						
Total Operating Revenues	(20,000)						
Operating Expenditures							
Contributions to reserve funds	20,000						
Total Operating Expenditures	20,000						
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 B
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues			(43.0%)	(100.0%)			
Property taxes	(20,000)	(20,000)	(11,400)				(31,400)
	(20,000)	(20,000)	(11,400)				(31,400)
Miscellaneous	(68,000)						
Total Operating Revenues	(88,000)	(20,000)	(11,400)				(31,400)
Operating Expenditures							
Professional fees	68,000						
Contributions to reserve funds	20,000	20,000	11,400				31,400
Total Operating Expenditures	88,000	20,000	11,400				31,400
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 C
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		100.0%				(50.0%)	
Property taxes	(10,000)	(20,000)	(20,000)	(20,000)	(20,000)	(10,000)	(90,000)
	(10,000)	(20,000)	(20,000)	(20,000)	(20,000)	(10,000)	(90,000)
Total Operating Revenues	(10,000)	(20,000)	(20,000)	(20,000)	(20,000)	(10,000)	(90,000)
Operating Expenditures							
Contributions to reserve funds	10,000	20,000	20,000	20,000	20,000	10,000	90,000
Total Operating Expenditures	10,000	20,000	20,000	20,000	20,000	10,000	90,000
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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Property taxes	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(38,750)
	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(38,750)
Miscellaneous	(5,000)						
Total Operating Revenues	(12,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(38,750)
Operating Expenditures							
Professional fees	5,000						
Contributions to reserve funds	7,750	7,750	7,750	7,750	7,750	7,750	38,750
Total Operating Expenditures	12,750	7,750	7,750	7,750	7,750	7,750	38,750
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
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		(87.4%)	(50.0%)			(100.0%)	
Property taxes	(158,867)	(20,000)	(10,000)	(10,000)	(10,000)		(50,000)
	(158,867)	(20,000)	(10,000)	(10,000)	(10,000)		(50,000)
Operating grants	(60,000)						
Miscellaneous	(50,000)	(70,000)					(70,000)
Total Operating Revenues	(268,867)	(90,000)	(10,000)	(10,000)	(10,000)		(120,000)
Operating Expenditures							
Professional fees	95,000	20,000					20,000
Operating costs	20,000	14,822					14,822
Wages & benefits	133,867	135,735					135,735
Contributions to reserve funds	20,000	20,000	10,000	10,000	10,000		50,000
Total Operating Expenditures	268,867	190,557	10,000	10,000	10,000		220,557
Operating (surplus)/deficit		100,557					100,557
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		100,557					100,557
Add: Transfer from appropriated surplus		(100,557)					(100,557)
(Surplus) applied to future years							

**Feasibility Study Fund EA G
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		653.7%		(86.7%)			
Property taxes	(10,000)	(75,368)	(75,368)	(10,000)	(10,000)	(10,000)	(180,736)
	(10,000)	(75,368)	(75,368)	(10,000)	(10,000)	(10,000)	(180,736)
Operating grants		(60,000)					(60,000)
Miscellaneous	(20,000)	(50,000)					(50,000)
Total Operating Revenues	(30,000)	(185,368)	(75,368)	(10,000)	(10,000)	(10,000)	(290,736)
Operating Expenditures							
Professional fees	20,000	19,633	65,368				85,001
Operating costs		20,000					20,000
Wages & benefits		135,735					135,735
Contributions to reserve funds	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Total Operating Expenditures	30,000	185,368	75,368	10,000	10,000	10,000	290,736
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 H
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Property taxes	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Miscellaneous	(25,000)	(20,000)					(20,000)
Total Operating Revenues	(45,000)	(40,000)	(20,000)	(20,000)	(20,000)	(20,000)	(120,000)
Operating Expenditures							
Professional fees	25,000	20,000					20,000
Contributions to reserve funds	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Total Operating Expenditures	45,000	40,000	20,000	20,000	20,000	20,000	120,000
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 Regional
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Miscellaneous	(10,000)	(10,000)					(10,000)
Total Operating Revenues	(10,000)	(10,000)					(10,000)
Operating Expenditures							
Professional fees	10,000	10,000					10,000
Total Operating Expenditures	10,000	10,000					10,000
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							

**Regional Library
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues		9.9%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,524,008)	(2,773,748)	(2,856,960)	(2,942,669)	(3,030,949)	(3,121,878)	(14,726,204)
	(2,524,008)	(2,773,748)	(2,856,960)	(2,942,669)	(3,030,949)	(3,121,878)	(14,726,204)
Miscellaneous	(818,219)	(818,219)	(818,219)	(818,219)	(818,219)	(818,219)	(4,091,095)
Total Operating Revenues	(3,342,227)	(3,591,967)	(3,675,179)	(3,760,888)	(3,849,168)	(3,940,097)	(18,817,299)
Operating Expenditures							
Transfer to other gov/org	2,524,008	2,773,748	2,856,960	2,942,669	3,030,949	3,121,878	14,726,204
Debt interest	449,085	449,085	449,085	449,085	449,085	449,085	2,245,425
Total Operating Expenditures	2,973,093	3,222,833	3,306,045	3,391,754	3,480,034	3,570,963	16,971,629
Operating (surplus)/deficit	(369,134)	(369,134)	(369,134)	(369,134)	(369,134)	(369,134)	(1,845,670)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	369,134	369,134	369,134	369,134	369,134	369,134	1,845,670
Total Capital Financing Charges	369,134	369,134	369,134	369,134	369,134	369,134	1,845,670
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Municipal Debt Transfers
FINANCIAL PLAN SUMMARY
2023 to 2027**

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Miscellaneous	(5,480,863)	(5,817,192)	(5,805,526)	(5,793,828)	(5,271,519)	(4,284,043)	(26,972,108)
Total Operating Revenues	(5,480,863)	(5,817,192)	(5,805,526)	(5,793,828)	(5,271,519)	(4,284,043)	(26,972,108)
Operating Expenditures							
Debt interest	2,142,619	2,356,920	2,344,035	2,331,087	2,321,993	1,838,243	11,192,278
Total Operating Expenditures	2,142,619	2,356,920	2,344,035	2,331,087	2,321,993	1,838,243	11,192,278
Operating (surplus)/deficit	(3,338,244)	(3,460,272)	(3,461,491)	(3,462,741)	(2,949,526)	(2,445,800)	(15,779,830)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,338,244	3,460,272	3,461,491	3,462,741	2,949,526	2,445,800	15,779,830
Total Capital Financing Charges	3,338,244	3,460,272	3,461,491	3,462,741	2,949,526	2,445,800	15,779,830
Net (surplus)/deficit for the year (Surplus) applied to future years							



Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2023 to 2027

	2022 Budget	2023 Proposed Budget	2024	2025	2026	2027	Total
Operating Revenues							
Operating grants	(800,000)	(321,466)					(321,466)
Total Operating Revenues	(800,000)	(321,466)					(321,466)
Operating Expenditures							
Transfer to other gov/org	800,000	321,466					321,466
Total Operating Expenditures	800,000	321,466					321,466
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							



Taken by Pauline Favero, Nanoose



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