

REGIONAL  
DISTRICT  
OF NANAIMO



Moorecroft Regional Park

# REGIONAL DISTRICT OF NANAIMO

2021 - 2025 AMENDED FINANCIAL PLAN

MARCH 23, 2021

**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2021 to 2025  
INDEX**

**PAGE NO.            DESCRIPTION**

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**2021 BUDGET SUMMARIES**

1	Organizational Chart
2-3	RDN Services and Participants
4-5	Sources of Revenue and Expenses
6-8	General Revenue Fund
9	Consolidated Financial Plan
10	Estimated General Services Property Tax Change
11	Forecast of Residential Tax Rates
12-14	Summary of Participation by Member
15-16	Analysis of Changes in General Property Tax Revenues
17	Summary of New/Changed Service Levels
18	Summary of Changes for Other Jurisdictions
19	Summary of Changes in Existing Services
20-22	Summary of Tax Requisition by Service
23-25	Summary of Reserve Fund Balances

**MEMBER SUMMARIES AND REQUISITION FORECAST**

26-31	City of Nanaimo
32-37	District of Lantzville
38-43	City of Parksville
44-49	Town of Qualicum Beach
50-55	Electoral Area A
56-61	Electoral Area B
62-67	Electoral Area C
68-73	Electoral Area E
74-79	Electoral Area F
80-85	Electoral Area G
86-91	Electoral Area H



**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2021 to 2025  
INDEX**

<b>PAGE NO.</b>	<b>DESCRIPTION</b>
<b>REGIONAL AND COMMUNITY UTILITIES</b>	
92-93	Organizational Chart
94	Financial Plan Summary
95-96	Summary of Tax Requisitions
<b>WASTEWATER SERVICES</b>	
97-98	Liquid Waste Management Planning
99-101	Wastewater Southern Community
102-104	Wastewater Northern Community
105-107	Wastewater Duke Point
108-110	Wastewater Nanoose
<b>WATER SERVICES</b>	
111-113	Surfside
114-116	French Creek
117-119	Whiskey Creek
120-122	Decourcey
123-125	San Pareil
126	Driftwood
127-129	Englishman River
130-132	Melrose Terrace
133-136	Nanoose Peninsula
137-139	Bulk Water Nanoose Bay
140-142	Bulk Water French Creek
143	San Pareil Fire
144-146	Westurne Heights
147-148	Drinking Water/ Watershed Protection

**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2021 to 2025  
INDEX**

<b>PAGE NO.</b>	<b>DESCRIPTION</b>
	<b>SEWER SERVICES</b>
149-151	French Creek
152-154	Fairwinds
155-157	Pacific Shores
158-160	Surfside
161-163	Cedar
164-166	Barclay
167	Reid Road Debt
168	Hawthorne Rise Debt
169-170	Englishman River Stormwater
171-172	Cedar Estates Stormwater
173-184	Streetlighting Utilities Summary by Local Service Area
	<b>SOLID WASTE SERVICES</b>
185-187	Solid Waste Management (Facilities)
188-190	Solid Waste Collection and Recycling
191-192	Community Works Fund Projects



**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2021 to 2025  
INDEX**

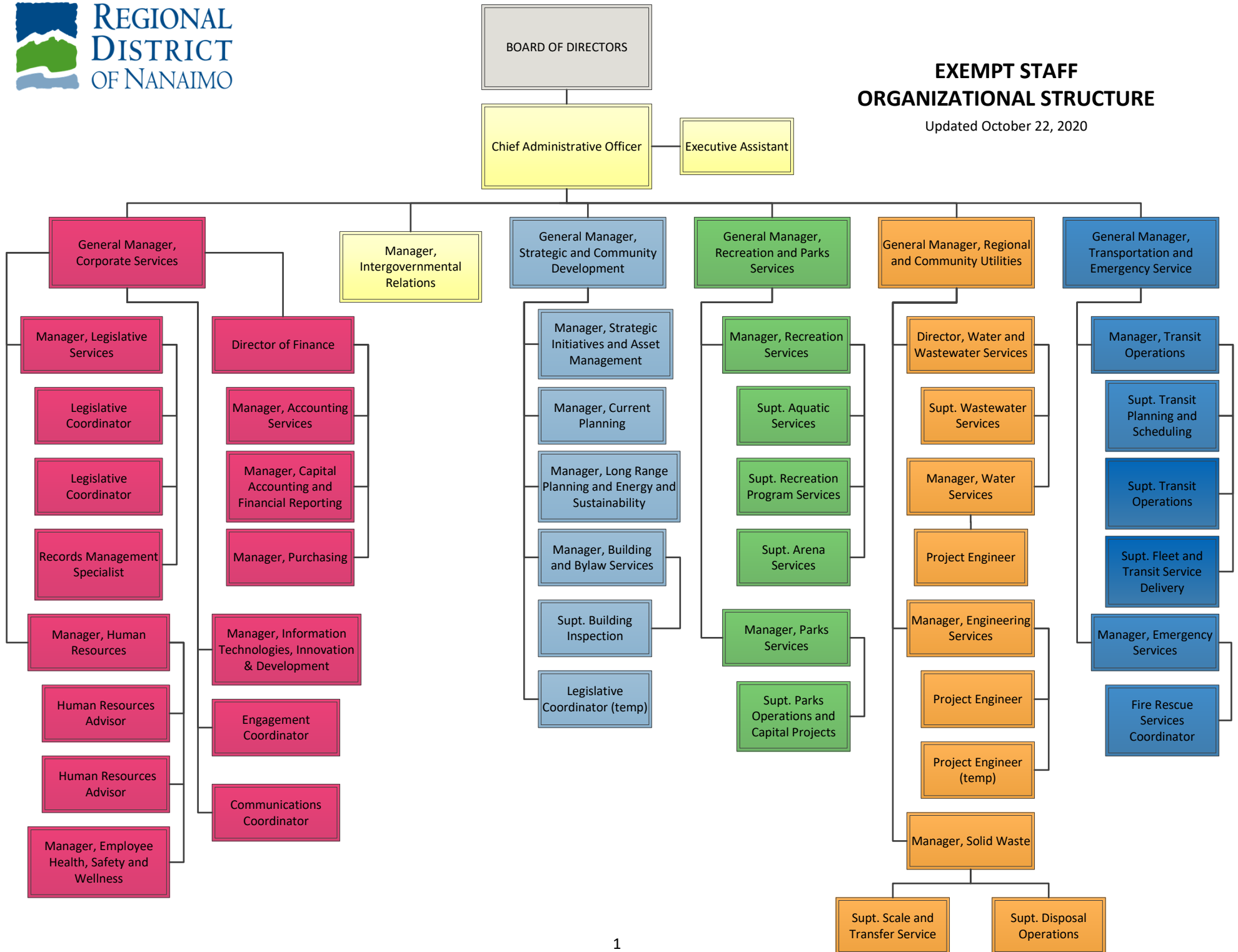
PAGE NO.	DESCRIPTION
<b>RECREATION AND PARKS SERVICES</b>	
193	Organizational Chart
194	Financial Plan Summary
195	Summary of Tax Requisitions
196-198	Oceanside Place
199-201	Ravensong Aquatic Centre
202-204	Northern Community Recreation
205-207	Gabriola Island Recreation
208-210	Area A Recreation and Culture
211	Southern Community Recreation and Culture
212-213	Regional Parks Operations
214-216	Regional Parks Capital
217-240	Community Parks
241-245	Port Theatre
246-247	Community Works Fund Projects
<b>TRANSIT AND EMERGENCY SERVICES</b>	
248	Organizational Chart
249	Financial Plan Summary
250	Summary of Tax Requisitions
	<b>TRANSIT</b>
251-253	Transit Southern Community
254	Transit Northern Community
255-256	Gabriola Island Emergency Wharf
257	Gabriola Transit Contribution
258	Gabriola Island Taxi Saver
	<b>EMERGENCY SERVICES</b>
259-261	Emergency Planning
262	D68 Search and Rescue
263	D69 Marine Search and Rescue
264	D69 Land Search and Rescue
265-266	D68 E911
267	D69 E911
268	D68 Community Justice
269	D69 Community Justice
270-301	Fire Protection Services

**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2021 to 2025  
INDEX**

<b>PAGE NO.</b>	<b>DESCRIPTION</b>
<b>STRATEGIC AND COMMUNITY DEVELOPMENT</b>	
302	Organizational Chart
303	Financial Plan Summary
304	Summary of Tax Requisitions
305-307	Electoral Area Community Planning
308-310	Regional Growth Strategy
311	Economic Development South
312	Economic Development North
313-315	Building Inspection
316-317	Strategic Initiatives/Asset Management
318-320	Bylaw Enforcement
321-326	Animal Control
327-336	Noise Control
337-338	Hazardous Properties
339-340	Unsightly Premises
341	Community Works Fund Projects
<b>CORPORATE ADMINISTRATION</b>	
342	Organizational Chart
343	Financial Plan Summary
344	Summary of Tax Requisitions
345-347	Corporate Administration Summary
348	Community Grants
349	House Numbering
350-352	Electoral Area Administration
353-358	Feasibility Studies
359	Regional Library
360	Municipal Debt Transfers
361	Community Works Fund Projects

# EXEMPT STAFF ORGANIZATIONAL STRUCTURE

Updated October 22, 2020



RDN SERVICES AND PARTICIPANTS												
	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality					
	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H	Requisition Allocation
Administration	X	X	X	X	X	X	X	X	X	X	X	Assessment
Grants In Aid	X	X	X	X	X	X	X	X	X	X	X	Assessment
Port Theatre Contribution					X	X	X	X				Assessment
Southern Community Search & Rescue Contribution	X			X	X	X	X					Population
Northern Community Search & Rescue Contribution		X	X					X	X	X	X	Population
Northern Community Marine Search & Rescue Contribution											X	Assessment
Vancouver Island Regional Library					X	X	X	X	X	X	X	50% Population/50% Assessment
Southern Community Restorative Justice & Victim Services					X	X	X					Assessment
Northern Community Crime Prevention and Community Justice		X	X					X	X	X	X	Parcel tax
Electoral Area (Community) Planning					X		X	X	X	X	X	Assessment
Regional Growth Management	X	X	X	X	X	X	X	X	X	X	X	50% Population/50% Assessment
House Numbering				X	X	X	X	X	X	X	X	Assessment
Southern Community Economic Development					X	X	X					Assessment
Northern Community Economic Development		X	X					X	X	X	X	Parcel tax
Hazardous Properties (nuisance control)				contract	X	X	X	X		X	X	Assessment
Unsightly Premises				contract	X	X	X	X		X	X	Assessment
Southern Community Transit	X			X	X		O					Usage
Northern Community Transit		X	X					X		X	X	40% Population/60% usage
Gabriola Taxi Saver						O						Assessment
Gabriola Transit Contribution						X						Assessment
Gabriola Emergency Wharf (Descano Bay)						X						Assessment
Solid Waste Disposal (Landfills)	X	X	X	X	X	X	X	X	X	X	X	50% Population/50% Assessment
Recycling and Compulsory (Garbage) Collection		X	X	X	X	X	X	X	X	X	X	
Animal Control												
Areas A,B,C				contract	X	X	X					Assessment
Areas E,G,H								X		X	X	Assessment
Area F									X			Assessment
Regional Parks and Trails	X	X	X	X	X	X	X	X	X	X	X	Operations = Population Acquisition = Parcel Tax
Community Parks					X	X	X	X	X	X	X	Assessment
Northern Community Recreation		X	X					X	X	X	X	Assessment/Sportsfields by usage
Oceanside Place Arena		X	X					X	X	X	X	50% Assessment/50% Usage
Ravensong Aquatic Centre		X	X					X	X	X	X	50% Assessment/50% Usage
Southern Community Recreation				X	X	X	X					Usage
Electoral Area A Recreation & Culture					X							Assessment
Gabriola Island Rec Commission						X						Assessment
Wastewater-Southern	O			O								Flow data
Duke Point Sewer (funds Duke Point PCC)	O				O							Assessment
Liquid Waste Management Planning	X	X	X	X	X	X	X	X	X	X	X	50% Population/50% Assessment
Wastewater-Northern		O	O					O		O		Flow data
Sewer Collection												
Fairwinds Sewer Facilities (& collection)								O				Parcel tax
French Creek Sewer										O		Parcel tax
Pacific Shores Sewer								O				Parcel tax
Surfside Sewer										O		Parcel tax
Cedar (collection & debt)					O							Parcel tax
Barclay Crescent Sewer										O		Parcel tax

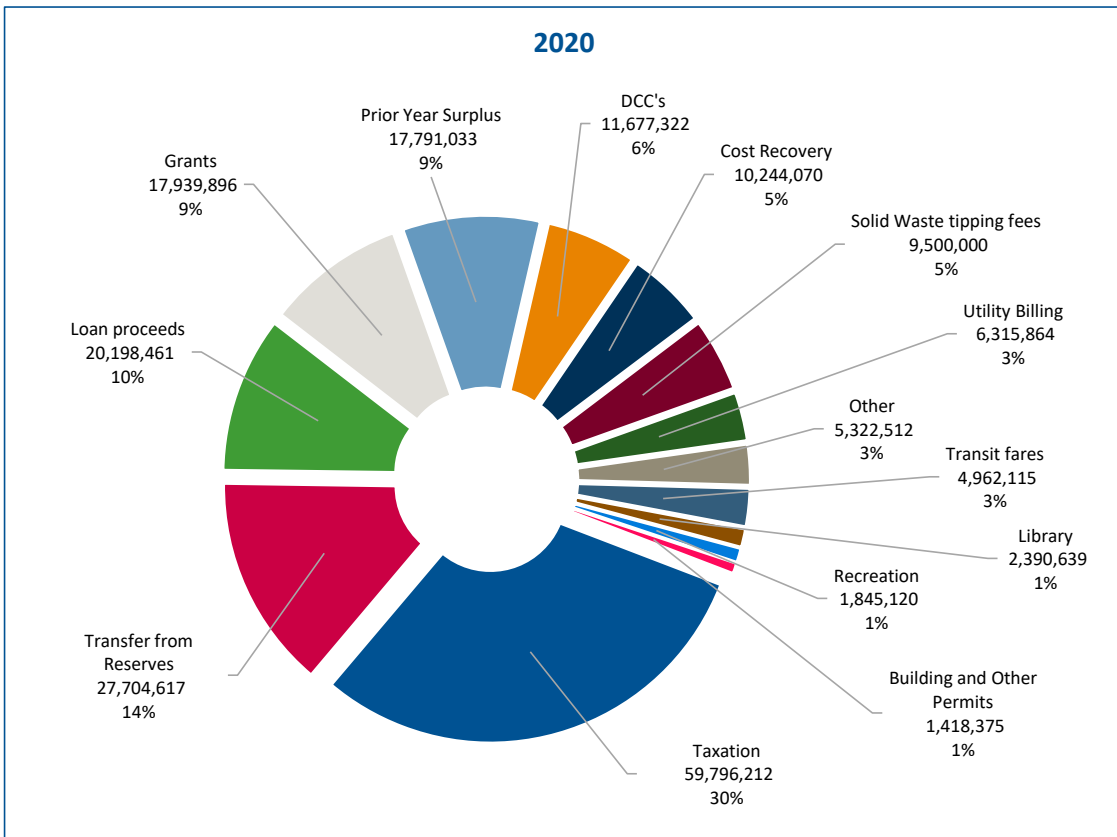
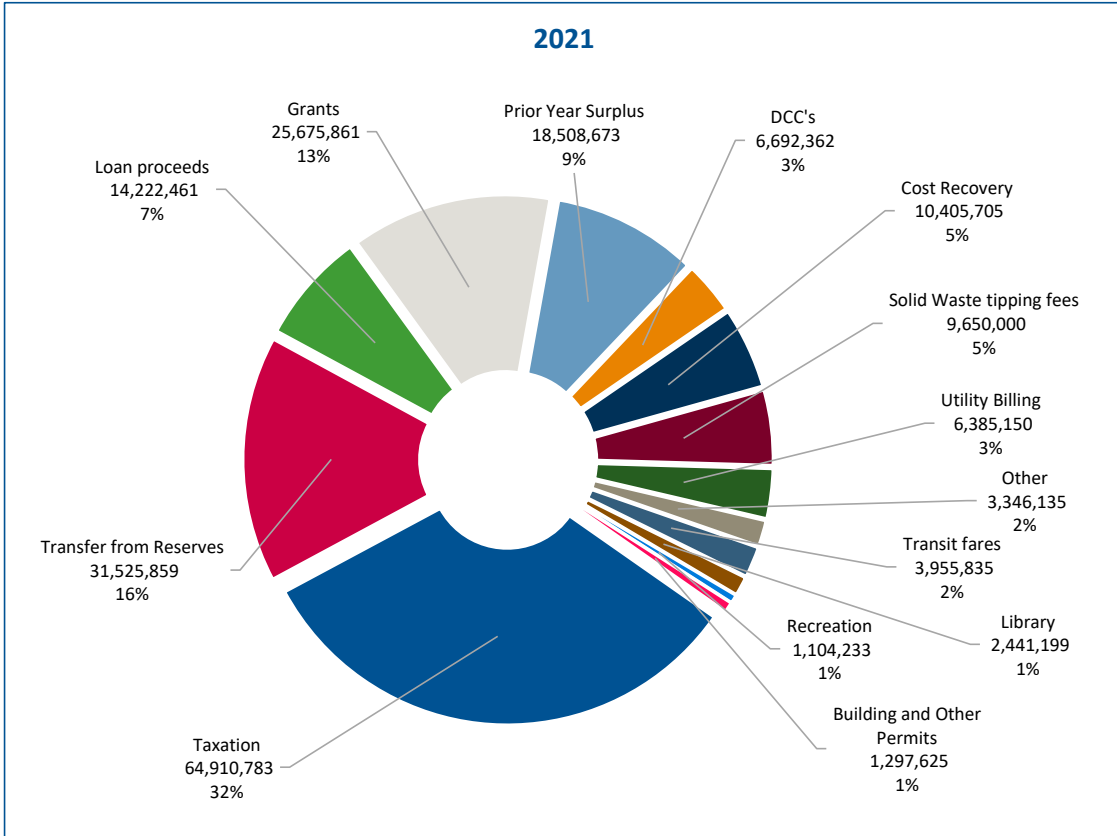


**RDN SERVICES AND PARTICIPANTS**

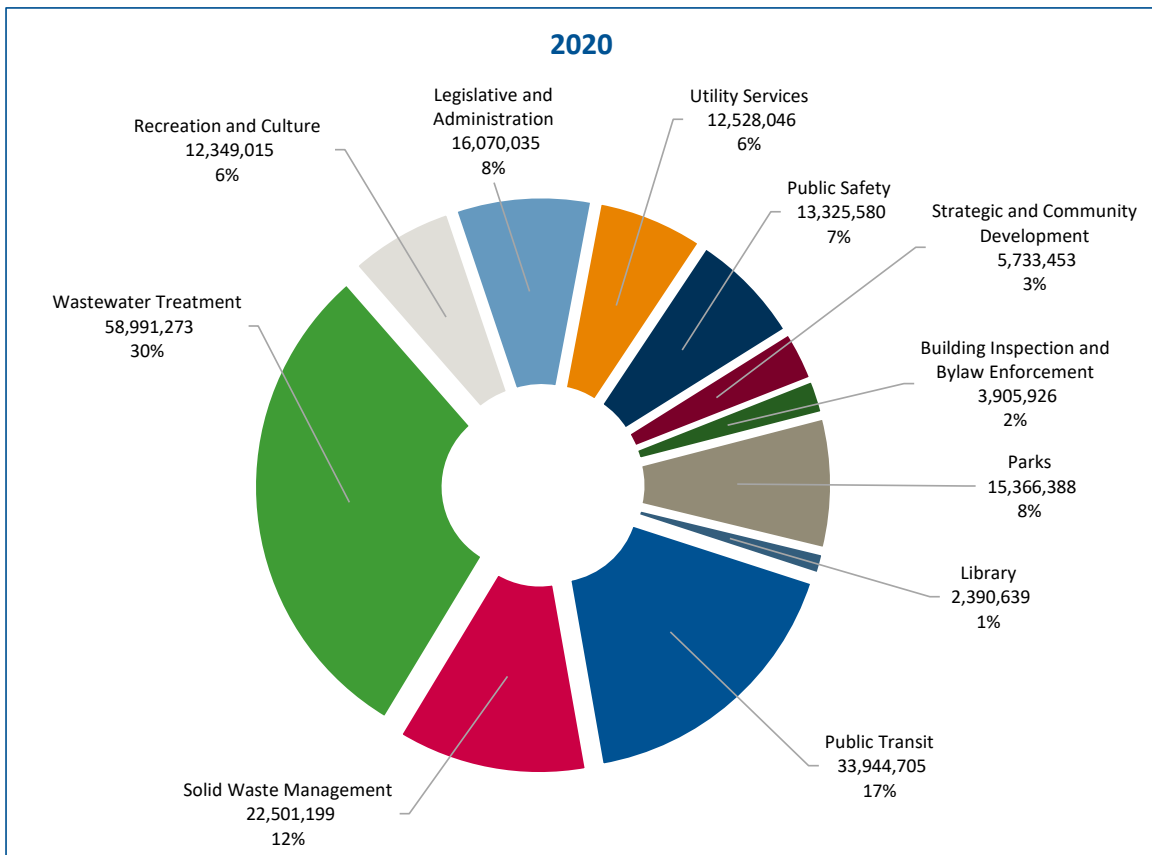
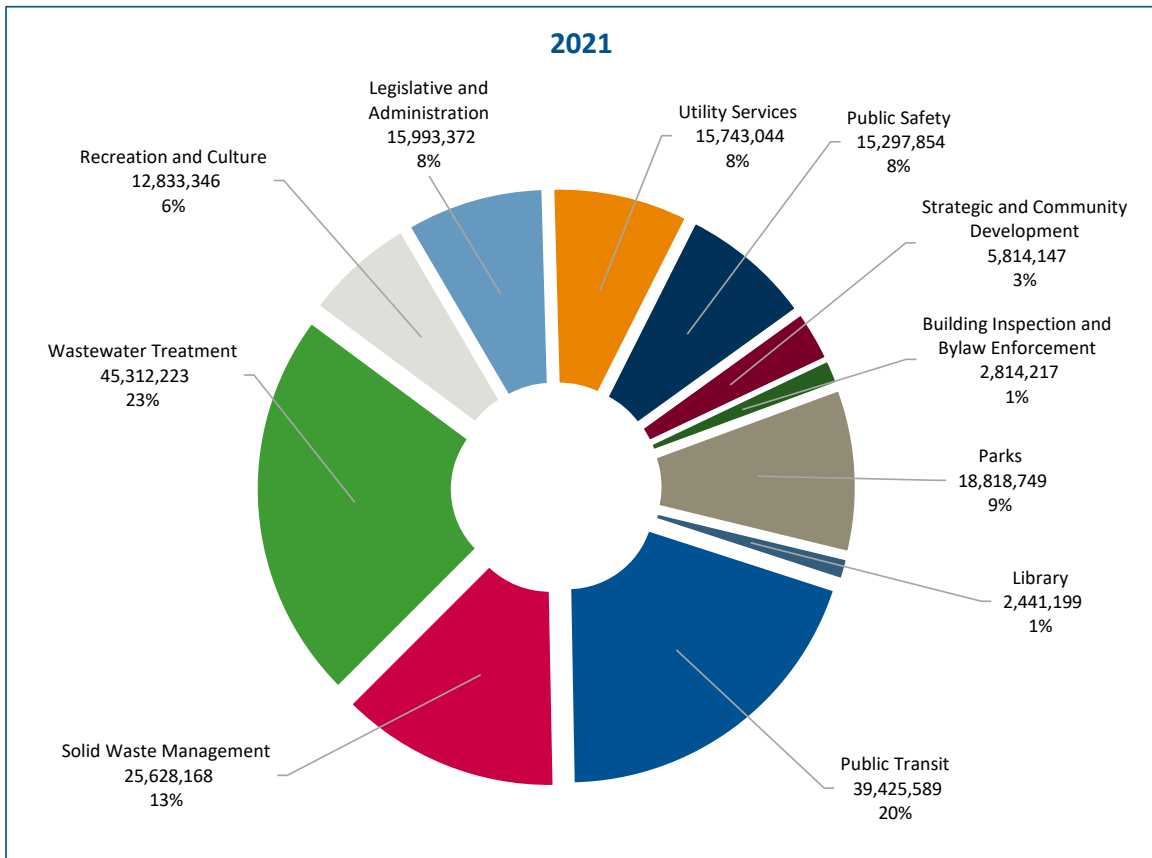
	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality					Requisition Allocation
	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H	
Hawthorne Rise Sewer Capital Financing										O		Parcel tax
Reid Road Sewer Capital Financing										O		Parcel tax
Drinking Water/Watershed Protection	X	X	X	X	X	X	X	X	X	X	X	Parcel tax
Nanoose Bay Bulk Water								O				Parcel tax
French Creek Bulk Water										O		Parcel tax
Water Supply												
Surfside										O		Parcel tax
Nanoose Bay Peninsula								O				Parcel tax
French Creek										O		Parcel tax
Decourcey					O							Parcel tax
San Pareil										O		Parcel tax
San Pareil (Fire Protection Improvements)										O		Parcel tax
Driftwod Water (Debt only)								O				Parcel tax
Englishman River										O		Parcel tax
Melrose Terrace									O			Parcel tax
Whiskey Creek									O			Parcel tax
Westurne Heights									O			Parcel tax
D68 Emergency 911				X	X	X	X					Assessment
D69 Emergency 911		X	X					X	X	X	X	Assessment
Emergency Planning				contract	X	X	X	X	X	X	X	Assessment
Fire Protection												
French Creek									O	O		Assessment
Errington									O	O		Assessment
Dashwood									O	O	O	Assessment
Meadowood Fire (debt only)									O			Parcel tax
Dashwood Fire Hall (debt only)									O	O	O	Assessment
Nanoose Bay								O	O	O		Assessment
Wellington Fire & Streetlighting							O					Assessment
Parksville Local										O		Assessment
Coombs-Hilliers									O			Assessment
Bow Horn Bay											O	Assessment
Cassidy / Waterloo					O		O					Assessment
Extension							O					Assessment
Nanaimo River Fire							O					Assessment
Rural Street Lighting					O			O		O		Assessment
Street Lighting (separate services)												Assessment
Fairwinds Street Lighting							O					Assessment
Morningstar Street Lighting										O		Assessment
Sandpiper Street Lighting										O		Assessment
Hwy 4 Intersections Street Lighting									X			Assessment
French Creek Village Street Lighting										O		Assessment
Englishman River Street Lighting										O		Assessment
Noise Control												
Area A					X							Assessment
Area B						X						Assessment
Area C							X					Assessment
Area E								X				Assessment
Area G										X		Assessment
Lantzville				X								Assessment
Englishman River Stormwater									O	O		Assessment
Cedar Sewer Stormwater					O							Assessment

# REGIONAL DISTRICT OF NANAIMO

## SOURCES OF REVENUE



## REGIONAL DISTRICT OF NANAIMO EXPENDITURE BY SERVICE



**GENERAL REVENUE FUND  
2021 Proposed Budget**

	<b>CORPORATE Budget 2020</b>	<b>SERVICES Budget 2021</b>	<b>STRATEGIC &amp; COMM Budget 2020</b>	<b>DEVELOPMENT Budget 2021</b>
<b>OPERATING REVENUES</b>				
TAX REQUISITION	(5,667,657)	(6,245,305)	(3,152,368)	(3,011,031)
OPERATING GRANTS	(1,727,464)	(1,197,222)	(501,804)	(537,270)
OPERATING REVENUE	(49,967)	(23,490)	(1,458,088)	(1,311,300)
OTHER REVENUE	(13,044,989)	(12,668,872)	(1,952,564)	(1,855,475)
<b>TOTAL OPERATING REVENUES</b>	<b>(20,490,077)</b>	<b>(20,134,889)</b>	<b>(7,064,824)</b>	<b>(6,715,076)</b>
<b>OPERATING EXPENDITURES</b>				
OFFICE OPERATING	345,774	321,248	510,887	484,914
COMMUNITY GRANTS	124,050	119,250	0	0
LEGISLATIVE	829,910	841,924	0	0
PROFESSIONAL FEES	1,202,297	1,262,584	1,629,817	1,799,225
BUILDING - OPER & MAINT	485,389	529,294	40,813	42,679
VEH & EQUIP - OPER & MAINT	559,250	544,611	83,793	85,398
OTHER OPERATING COSTS	2,087,644	2,133,871	995,333	1,099,935
WAGES & BENEFITS	5,583,361	5,901,757	3,758,747	3,940,384
PROGRAM COSTS	0	0	420,400	370,575
DEBT - FINANCING - INTEREST	2,576,811	2,512,852	0	0
DEBT - FINANCING - PRINCIPAL	3,368,374	3,279,007	0	0
TRANSFER TO RESERVE FUND	1,486,545	1,935,756	1,717,172	493,422
TRANSFER TO OTHER GOV'T/AGENCIES	3,929,254	3,264,486	164,695	65,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>22,578,659</b>	<b>22,646,640</b>	<b>9,321,657</b>	<b>8,381,532</b>
<b>CAPITAL ASSET EXPENDITURES</b>				
CAPITAL EXPENDITURES	1,827,200	1,579,790	317,722	246,832
TRANSFERS FROM RESERVES	(1,534,000)	(1,230,850)	(247,222)	(60,000)
CAPITAL GRANTS AND OTHER	0	(2,730)	0	(162,222)
NEW BORROWING	0	0	0	0
<b>NET CAPITAL ASSETS FUNDED FROM OPERATIONS</b>	<b>293,200</b>	<b>346,210</b>	<b>70,500</b>	<b>24,610</b>
<b>ACCUMULATED SURPLUS</b>				
NET (SURPLUS) DEFICIT	2,381,782	2,857,961	2,327,333	1,691,066
TRANSFER TO APPROPRIATED SURPLUS	0	0	127,847	0
TRANSFER FROM APPROPRIATED SURPLUS	(797,799)	(495,595)	(287,847)	(955,577)
PRIOR YEARS (SURPLUS) DEFICIT	(1,583,986)	(2,362,364)	(2,167,332)	(735,490)
<b>CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT</b>	<b>(3)</b>	<b>2</b>	<b>1</b>	<b>(1)</b>





**GENERAL REVENUE FUND**  
**2021 Proposed Budget**

	<b>REGIONAL &amp; Budget 2020</b>	<b>COMM UTILITIES Budget 2021</b>	<b>RECREATION &amp; Budget 2020</b>	<b>PARKS SERVICES Budget 2021</b>
<b>OPERATING REVENUES</b>				
TAX REQUISITION	(21,871,699)	(23,063,125)	(13,050,292)	(12,933,482)
OPERATING GRANTS	(98,579)	(421,475)	(241,650)	(845,451)
OPERATING REVENUE	(18,048,823)	(18,221,338)	(1,843,870)	(1,104,233)
OTHER REVENUE	(2,823,990)	(2,354,342)	(90,188)	(322,147)
<b>TOTAL OPERATING REVENUES</b>	<b>(42,843,091)</b>	<b>(44,060,280)</b>	<b>(15,226,000)</b>	<b>(15,205,313)</b>
<b>OPERATING EXPENDITURES</b>				
OFFICE OPERATING	2,652,223	2,543,852	844,696	702,210
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	1,100	1,100
PROFESSIONAL FEES	1,613,189	2,087,103	897,549	668,544
BUILDING - OPER & MAINT	2,126,602	2,274,798	824,579	768,025
VEH & EQUIP - OPER & MAINT	1,886,776	1,887,066	192,159	229,415
OTHER OPERATING COSTS	13,429,112	14,211,345	1,440,892	1,618,452
WAGES & BENEFITS	10,489,302	10,606,727	5,291,922	5,476,228
PROGRAM COSTS	290,885	325,508	809,478	612,265
DEBT - FINANCING - INTEREST	1,615,917	1,402,910	427,763	418,238
DEBT - FINANCING - PRINCIPAL	1,740,007	2,209,078	412,288	418,311
TRANSFER TO RESERVE FUND	11,254,876	10,848,398	3,571,103	4,030,991
TRANSFER TO OTHER GOV'T/AGENCIES	0	0	2,253,147	2,524,657
<b>TOTAL OPERATING EXPENDITURES</b>	<b>47,098,889</b>	<b>48,396,785</b>	<b>16,966,676</b>	<b>17,468,436</b>
<b>CAPITAL ASSET EXPENDITURES</b>				
CAPITAL EXPENDITURES	47,677,282	38,286,650	10,748,727	14,183,659
TRANSFERS FROM RESERVES	(28,073,144)	(24,341,005)	(4,162,668)	(5,932,072)
CAPITAL GRANTS AND OTHER	(2,134,893)	(1,690,829)	(3,773,997)	(6,575,964)
NEW BORROWING	(14,198,461)	(9,222,461)	(2,000,000)	(1,000,000)
<b>NET CAPITAL ASSETS FUNDED FROM OPERATIONS</b>	<b>3,270,784</b>	<b>3,032,355</b>	<b>812,062</b>	<b>675,623</b>
<b>ACCUMULATED SURPLUS</b>				
NET (SURPLUS) DEFICIT	7,526,582	7,368,860	2,552,738	2,938,746
TRANSFER TO APPROPRIATED SURPLUS	0	0	44,500	36,000
TRANSFER FROM APPROPRIATED SURPLUS	(2,041,519)	(2,029,791)	(499,048)	(481,038)
PRIOR YEARS (SURPLUS) DEFICIT	(5,485,041)	(5,339,040)	(2,098,186)	(2,493,713)
<b>CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT</b>	<b>22</b>	<b>29</b>	<b>4</b>	<b>(5)</b>



**GENERAL REVENUE FUND**  
**2021 Proposed Budget**

	<b>TRANSIT &amp; Budget 2020</b>	<b>EMERGENCY SERVICES Budget 2021</b>	<b>TOTAL Budget 2020</b>	<b>PROPOSED Budget 2021</b>	<b>BUDGET % Change</b>
<b>OPERATING REVENUES</b>					
TAX REQUISITION	(18,444,835)	(19,657,840)	(62,186,851)	(64,910,783)	4.4%
OPERATING GRANTS	(7,679,424)	(12,320,883)	(10,248,921)	(15,322,301)	
OPERATING REVENUE	(5,051,881)	(4,046,905)	(26,452,629)	(24,707,266)	
OTHER REVENUE	(1,944,531)	(2,469,639)	(19,856,262)	(19,670,475)	
<b>TOTAL OPERATING REVENUES</b>	<b>(33,120,671)</b>	<b>(38,495,267)</b>	<b>(118,744,663)</b>	<b>(124,610,825)</b>	
<b>OPERATING EXPENDITURES</b>					
OFFICE OPERATING	2,383,055	2,271,088	6,736,635	6,323,312	
COMMUNITY GRANTS	0	0	124,050	119,250	
LEGISLATIVE	0	0	831,010	843,024	
PROFESSIONAL FEES	289,422	793,150	5,632,274	6,610,606	
BUILDING - OPER & MAINT	525,067	595,358	4,002,450	4,210,154	
VEH & EQUIP - OPER & MAINT	5,492,878	5,549,582	8,214,856	8,296,072	
OTHER OPERATING COSTS	4,628,927	5,918,521	22,581,908	24,982,124	
WAGES & BENEFITS	15,130,132	15,858,964	40,253,464	41,784,060	
PROGRAM COSTS	73,835	25,000	1,594,598	1,333,348	
DEBT - FINANCING - INTEREST	216,288	204,472	4,836,779	4,538,472	
DEBT - FINANCING - PRINCIPAL	264,529	274,882	5,785,198	6,181,278	
TRANSFER TO RESERVE FUND	3,267,999	6,850,257	21,297,695	24,158,824	
TRANSFER TO OTHER GOV'T/AGENCIES	3,448,303	3,689,800	9,795,399	9,543,943	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>35,720,435</b>	<b>42,031,074</b>	<b>131,686,316</b>	<b>138,924,467</b>	5.5%
<b>CAPITAL ASSET EXPENDITURES</b>					
CAPITAL EXPENDITURES	11,549,850	12,692,369	72,120,781	66,989,300	
TRANSFERS FROM RESERVES	(5,394,905)	(6,654,294)	(39,411,939)	(38,218,221)	
CAPITAL GRANTS AND OTHER	(1,752,085)	(1,921,815)	(7,660,975)	(10,353,560)	
NEW BORROWING	(4,000,000)	(4,000,000)	(20,198,461)	(14,222,461)	
<b>NET CAPITAL ASSETS FUNDED FROM OPERATIONS</b>	<b>402,860</b>	<b>116,260</b>	<b>4,849,406</b>	<b>4,195,058</b>	
<b>ACCUMULATED SURPLUS</b>					
NET (SURPLUS) DEFICIT	3,002,624	3,652,067	17,791,059	18,508,700	
TRANSFER TO APPROPRIATED SURPLUS	0	0	172,347	36,000	
TRANSFER FROM APPROPRIATED SURPLUS	(612,147)	(302,382)	(4,238,360)	(4,264,383)	
PRIOR YEARS (SURPLUS) DEFICIT	(2,390,475)	(3,349,683)	(13,725,020)	(14,280,290)	
<b>CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT</b>	<b>2</b>	<b>2</b>	<b>26</b>	<b>27</b>	

**CONSOLIDATED FINANCIAL PLAN  
2021 to 2025**

	2020 Budget	2021 Proposed	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		4.4%	8.7%	6.9%	5.6%	4.6%	
Property taxes	(56,483,346)	(59,009,900)	(64,213,462)	(68,757,113)	(72,675,391)	(76,068,402)	(340,724,268)
Parcel taxes	(5,703,505)	(5,900,883)	(6,315,059)	(6,637,302)	(6,939,959)	(7,244,618)	(33,037,821)
	(62,186,851)	(64,910,783)	(70,528,521)	(75,394,415)	(79,615,350)	(83,313,020)	(373,762,089)
Municipal agreements	(110,255)	(48,321)	(50,866)	(50,442)	(53,051)	(52,693)	(255,373)
Operations	(4,111,080)	(3,580,232)	(3,647,188)	(3,789,658)	(3,891,121)	(3,997,833)	(18,906,032)
Interest income	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Transit fares	(4,962,115)	(3,955,836)	(4,391,987)	(5,229,127)	(5,518,002)	(5,576,802)	(24,671,754)
Landfill tipping fees	(9,500,000)	(9,650,000)	(9,633,000)	(9,803,000)	(8,884,000)	(8,567,000)	(46,537,000)
Recreation fees	(758,350)	(427,388)	(743,980)	(823,521)	(832,009)	(840,046)	(3,666,944)
Recreation facility rentals	(546,690)	(383,690)	(422,000)	(580,148)	(604,446)	(635,061)	(2,625,345)
Recreation vending sales	(6,200)	(2,500)	(2,500)	(4,030)	(4,030)	(4,030)	(17,090)
Recreation concession	(5,500)	(2,250)	(2,250)	(5,565)	(5,565)	(5,565)	(21,195)
Recreation other	(501,700)	(271,900)	(379,878)	(509,751)	(720,972)	(726,522)	(2,609,023)
Utility user fees	(6,315,864)	(6,385,148)	(6,575,419)	(6,805,392)	(7,008,267)	(7,251,220)	(34,025,446)
Operating grants	(9,331,820)	(11,271,389)	(10,299,820)	(11,744,848)	(12,666,366)	(12,881,422)	(58,863,845)
Grants other	(746,234)	(3,876,425)	(969,106)				(4,845,531)
Grants in lieu of taxes	(170,867)	(174,487)	(173,817)	(173,817)	(173,817)	(173,817)	(869,755)
Interdepartmental recoveries	(10,244,070)	(10,405,706)	(11,446,538)	(11,633,468)	(12,006,333)	(12,308,356)	(57,800,401)
Miscellaneous	(8,291,416)	(9,014,770)	(10,089,156)	(9,064,512)	(10,462,807)	(9,578,983)	(48,210,228)
<b>Total Operating Revenues</b>	(117,989,012)	(124,610,825)	(129,606,026)	(135,861,694)	(142,696,136)	(146,162,370)	(678,937,051)
<b>Operating Expenditures</b>							
Administration	6,720,432	6,323,302	7,024,330	7,611,782	8,112,023	8,467,732	37,539,169
Community grants	124,050	119,250	119,250	119,250	119,250	119,250	596,250
Legislative	831,010	843,024	1,042,222	892,597	918,283	944,740	4,640,866
Professional fees	5,630,274	6,610,606	3,860,385	3,446,647	3,319,254	3,310,331	20,547,223
Building ops	4,002,450	4,210,151	4,143,165	4,258,825	4,296,937	4,416,825	21,325,903
Veh & Equip ops	8,200,815	8,296,060	8,551,582	8,746,759	8,998,199	9,307,134	43,899,734
Operating costs	22,579,371	24,982,117	25,692,639	27,867,460	30,934,850	31,919,265	141,396,331
Program costs	1,594,598	1,333,348	1,415,560	1,422,442	1,430,302	1,438,920	7,040,572
Wages & benefits	39,556,069	41,784,067	44,399,487	46,876,057	48,568,450	49,782,657	231,410,718
Transfer to other gov/org	9,795,399	9,543,943	10,049,426	9,722,843	9,969,796	10,224,537	49,510,545
Contributions to reserve funds	21,279,194	24,158,823	9,771,973	11,169,966	10,803,235	10,183,337	66,087,334
Debt interest	4,634,794	4,396,716	4,290,022	4,106,649	3,926,441	3,911,831	20,631,659
<b>Total Operating Expenditures</b>	124,948,456	132,601,407	120,360,041	126,241,277	131,397,020	134,026,559	644,626,304
<b>Operating (surplus)/deficit</b>	6,959,444	7,990,582	(9,245,985)	(9,620,417)	(11,299,116)	(12,135,811)	(34,310,747)
<b>Capital Asset Expenditures</b>							
Capital expenditures	72,115,781	66,989,300	43,063,744	47,152,260	23,069,294	9,337,877	189,612,475
Transfer from reserves	(39,381,939)	(38,218,221)	(34,386,260)	(19,992,595)	(10,613,155)	(7,037,170)	(110,247,401)
Grants and other	(7,690,975)	(10,353,560)	(1,605,310)				(11,958,870)
New borrowing	(20,198,461)	(14,222,461)	(4,904,400)	(25,220,155)	(10,369,445)	(100,000)	(54,816,461)
<b>Net Capital Assets funded from Operations</b>	4,844,406	4,195,058	2,167,774	1,939,510	2,086,694	2,200,707	12,589,743
<b>Capital Financing Charges</b>							
Existing debt (principal)	5,785,198	6,181,278	6,057,001	6,052,235	5,698,538	5,684,193	29,673,245
New debt (principal & interest)	201,985	141,755	1,057,210	1,628,672	3,513,884	4,250,911	10,592,432
<b>Total Capital Financing Charges</b>	5,987,183	6,323,033	7,114,211	7,680,907	9,212,422	9,935,104	40,265,677
<b>Net (surplus)/deficit for the year</b>	17,791,033	18,508,673	36,000				18,544,673
Less: Transfer to appropriated surplus	172,347	36,000					36,000
Add: Transfer from appropriated surplus	(4,238,360)	(4,264,383)	(36,000)				(4,300,383)
Add: Prior year (surplus) / deficit	(13,725,020)	(14,280,290)					(14,280,290)
<b>(Surplus) applied to future years</b>							



2021

MEMBER SUMMARY

ESTIMATED GENERAL SERVICES PROPERTY TAX CHANGE

	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
2021 Total Requisition	\$ 25,668,848	\$ 939,431	\$ 5,975,515	\$ 4,232,754	\$ 2,391,295	\$ 1,655,323	\$ 1,325,770	\$ 2,804,961	\$ 2,681,435	\$ 3,306,224	\$ 1,946,055
2020 Total Requisition	\$ 24,252,769	\$ 958,181	\$ 5,908,605	\$ 3,980,832	\$ 2,339,577	\$ 1,642,692	\$ 1,419,053	\$ 2,685,042	\$ 2,589,373	\$ 3,221,204	\$ 1,872,985
Change from prior year	\$ 1,416,079	\$ (18,750)	\$ 66,910	\$ 251,922	\$ 51,718	\$ 12,631	\$ (93,283)	\$ 119,919	\$ 92,062	\$ 85,020	\$ 73,070
<b>General Services Property Tax</b>											
2021	\$ 93.62	\$ 66.22	\$ 128.52	\$ 118.85	\$ 116.09	\$ 86.16	\$ 94.99	\$ 88.84	\$ 117.56	\$ 120.39	\$ 110.28
2020	\$ 90.31	\$ 71.51	\$ 132.70	\$ 117.52	\$ 121.23	\$ 91.25	\$ 101.54	\$ 87.99	\$ 118.33	\$ 120.33	\$ 108.07
Change per \$100,000	\$ 3.31	\$ (5.29)	\$ (4.18)	\$ 1.33	\$ (5.14)	\$ (5.08)	\$ (6.55)	\$ 0.85	\$ (0.77)	\$ 0.06	\$ 2.21
<b>Regional Parcel Taxes</b>											
2021	\$ 32.00	\$ 32.00	\$ 38.70	\$ 38.70	\$ 32.00	\$ 32.00	\$ 32.00	\$ 36.63	\$ 36.63	\$ 36.63	\$ 36.63
2020	\$ 32.00	\$ 32.00	\$ 38.20	\$ 38.20	\$ 32.00	\$ 32.00	\$ 32.00	\$ 39.81	\$ 39.81	\$ 39.81	\$ 39.81
Change per property	\$ -	\$ -	\$ 0.50	\$ 0.50	\$ -	\$ -	\$ -	\$ (3.19)	\$ (3.19)	\$ (3.19)	\$ (3.19)
<b>Average Residential Value</b>											
2021 Average Residential Value	\$525,581	\$765,131	\$503,309	\$637,399	\$534,766	\$449,037	\$700,256	\$824,946	\$473,181	\$657,246	\$591,053
2020 Average Residential Value	\$ 509,312	\$ 723,191	\$ 480,290	\$ 606,561	\$ 501,448	\$ 419,176	\$ 676,105	\$ 787,264	\$ 452,130	\$ 643,098	\$ 577,377
2021 RDN Property Tax based on average residential value	\$ 524	\$ 539	\$ 686	\$ 796	\$ 653	\$ 419	\$ 697	\$ 770	\$ 593	\$ 828	\$ 688
2020 RDN Property Tax based on average residential value	\$ 492	\$ 549	\$ 676	\$ 751	\$ 640	\$ 414	\$ 719	\$ 733	\$ 575	\$ 814	\$ 664
Change for average residential value	\$ 32	\$ (10)	\$ 10	\$ 45	\$ 13	\$ 4	\$ (21)	\$ 37	\$ 18	\$ 14	\$ 25



**REGIONAL DISTRICT OF NANAIMO  
FORECAST OF RESIDENTIAL TAX RATES  
2021 to 2025  
(BASED ON 2021 AVERAGE RESIDENTIAL VALUE)**

<b>JURISDICTION</b>	<b>2021 Average Residential Value</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
City of Nanaimo	\$525,581	\$492	\$524	\$557	\$608	\$630	\$652
Dollar Change		\$47	\$32	\$33	\$50	\$23	\$22
% change		11%	7%	6%	9%	4%	3%
District of Lantzville	\$765,131	\$549	\$539	\$564	\$588	\$608	\$634
Dollar Change		\$38	(\$10)	\$25	\$24	\$21	\$26
% change		7%	-2%	5%	4%	4%	4%
City of Parksville	\$503,309	\$676	\$686	\$733	\$749	\$781	\$798
Dollar Change		\$28	\$10	\$47	\$16	\$32	\$17
% change		4%	1%	7%	2%	4%	2%
Town of Qualicum Beach	\$637,399	\$752	\$796	\$854	\$875	\$917	\$938
Dollar Change		\$6	\$44	\$57	\$21	\$42	\$21
% change		1%	6%	7%	2%	5%	2%
Electoral Area A	\$534,766	\$640	\$653	\$700	\$721	\$737	\$755
Dollar Change		\$51	\$13	\$47	\$21	\$16	\$18
% change		9%	2%	7%	3%	2%	2%
Electoral Area B	\$449,037	\$414	\$419	\$434	\$437	\$442	\$446
Dollar Change		\$37	\$5	\$15	\$4	\$4	\$4
% change		10%	1%	4%	0.8%	1.0%	0.9%
Electoral Area C	\$700,256	\$718	\$697	\$756	\$776	\$798	\$817
Dollar Change		\$64	(\$21)	\$59	\$20	\$22	\$19
% change		10%	(3%)	8%	3%	3%	2%
Electoral Area E	\$824,946	\$733	\$770	\$836	\$844	\$868	\$877
Dollar Change		\$42	\$37	\$66	\$9	\$23	\$9
% change		6%	5%	9%	1%	3%	1%
Electoral Area F	\$473,181	\$575	\$592	\$639	\$649	\$673	\$686
Dollar Change		\$24	\$17	\$47	\$9	\$25	\$12
% change		4%	3%	8%	1%	4%	2%
Electoral Area G	\$657,246	\$814	\$828	\$893	\$907	\$947	\$966
Dollar Change		\$43	\$14	\$65	\$14	\$40	\$19
% change		6%	2%	8%	2%	4%	2%
Electoral Area H	\$591,053	\$664	\$688	\$748	\$770	\$816	\$851
Dollar Change		\$29	\$24	\$59	\$23	\$46	\$35
% change		5%	4%	9%	3%	6%	4%



**2021 BUDGET  
SUMMARY OF PARTICIPATION BY MEMBER**

	2020 Final	2021 Final	Change from 2020	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	24,252,769	25,668,848	1,416,079 5.8%	785,195 3.2%	0 0.0%	630,884 2.6%
<b>General Services Tax cost per \$100,000</b>	\$90.31	\$93.62				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$122.31	\$125.62				
Change from previous year	\$13.68	\$3.31				
District of Lantzville	958,181	939,431	(18,750) (2.0%)	10,570 1.1%	(59,448) (6.2%)	30,128 3.1%
<b>General Services Tax cost per \$100,000</b>	\$71.51	\$66.22				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$103.51	\$98.22				
Change from previous year	\$14.98	(\$5.29)				
City of Parksville	5,908,605	5,975,515	66,910 1.1%	9,140 0.2%	(17,003) (0.3%)	74,773 1.3%
<b>General Services Tax cost per \$100,000</b>	\$132.70	\$128.52				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
District 69 Community Justice	\$6.20	\$6.70				
	\$170.90	\$167.22				
Change from previous year	\$8.70	(\$3.68)				
Town of Qualicum Beach	3,980,832	4,232,754	251,922 6.3%	6,777 0.2%	(11,606) (0.3%)	256,751 6.4%
<b>General Services Tax cost per \$100,000</b>	\$117.52	\$118.85				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
District 69 Community Justice	\$6.20	\$6.70				
	\$155.72	\$157.55				
Change from previous year	\$10.46	\$1.83				



**2021 BUDGET  
SUMMARY OF PARTICIPATION BY MEMBER**

	2020 Final	2021 Final	Change from 2020	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	2,339,577	2,391,295	51,718 2.2%	15,210 0.7%	(41,777) (1.8%)	78,285 3.3%
<b>General Services Tax cost per \$100,000</b>	\$121.23	\$116.09				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$153.23	\$148.09				
Change from previous year	\$14.34	(\$5.14)				
Electoral Area B	1,642,692	1,655,323	12,631 0.8%	3,517 0.2%	(4,485) (0.3%)	13,599 0.8%
<b>General Services Tax cost per \$100,000</b>	\$91.25	\$86.16				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$123.25	\$118.16				
Change from previous year	\$9.26	(\$5.08)				
Electoral Area C	1,419,053	1,325,770	(93,283) (6.6%)	3,268 0.2%	(41,192) (2.9%)	(55,359) (3.9%)
<b>General Services Tax cost per \$100,000</b>	\$101.54	\$94.99				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$133.54	\$126.99				
Change from previous year	\$9.75	(\$6.55)				
Electoral Area E	2,685,042	2,804,961	119,919 4.5%	5,385 0.2%	(5,797) (0.2%)	120,331 4.5%
<b>General Services Tax cost per \$100,000</b>	\$87.99	\$88.84				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.08)				
District 69 Community Justice	\$6.20	\$6.70				
	\$127.80	\$125.47				
Change from previous year	\$9.14	(\$2.33)				



**2021 BUDGET  
SUMMARY OF PARTICIPATION BY MEMBER**

	2020 Final	2021 Final	Change from 2020	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	2,589,373	2,681,435	92,062 3.6%	5,044 0.2%	(2,566) (0.1%)	89,584 3.5%
<b>General Services Tax cost per \$100,000</b>	\$118.33	\$117.56				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.08)				
District 69 Community Justice	\$6.20	\$6.70				
	\$158.14	\$154.18				
Change from previous year	\$8.38	(\$3.96)				
Electoral Area G	3,221,204	3,306,224	85,020 2.6%	5,432 0.2%	(10,074) (0.3%)	89,662 2.8%
<b>General Services Tax cost per \$100,000</b>	\$120.33	\$120.39				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.08)				
District 69 Community Justice	\$6.20	\$6.70				
	\$160.14	\$157.02				
Change from previous year	\$8.78	(\$3.13)				
Electoral Area H	1,872,985	1,946,055	73,070 3.9%	3,158 0.2%	(5,874) (0.3%)	75,786 4.0%
<b>General Services Tax cost per \$100,000</b>	\$108.07	\$110.28				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.08)				
District 69 Community Justice	\$6.20	\$6.70				
	\$147.88	\$146.90				
Change from previous year	\$7.74	(\$0.98)				
<b>General Services Tax Revenues</b>	<b>50,870,313</b>	<b>52,927,611</b>				
Change from previous year	<b>9.1%</b>	<b>4.0%</b>				
<b>Local Services Tax Revenues</b>	<b>11,316,538</b>	<b>11,983,172</b>				
<b>Tax Revenues</b>	<b>62,186,851</b>	<b>64,910,783</b>				
Change from previous year	<b>8.6%</b>	<b>4.4%</b>				



**2021 BUDGET  
ANALYSIS OF CHANGES IN GENERAL PROPERTY TAX**

	%		
	Change		
Tax Revenues 2020		62,186,851	
<b>Changed service levels</b>			
Southern Community Transit		553,058	2,500 conventional hours proposed service expansion effective September 2021 as part of overall 27,500 service hours expansion over next 3 years, building reserve for future expansions and taxi supplement increase for custom transit
Southern Community Wastewater		186,638	Operating impact related to Nanaimo Pollution Control Centre secondary treatment upgrade project and capital program approved by the Board
Solid Waste Management		108,000	Implementation of new solid waste management plan programs approved by the Board
D68 Search & Rescue		5,000	Board motion 20-291 - additional funding to support the Nanaimo Marine Rescue Society
	1.4%	852,696	
<b>Changes for Other Jurisdictions</b>			
D69 E911		(67,765)	Based on final information from NI 911 Corp
Vancouver Island Regional Library		50,562	Budget per VIRL = 1.87% increase, impact to RDN share is 2.12%, allocation is based on population and assessment and RDN growth was larger than other participants
Northern Community - Sportsfield agreement		(15,137)	Based on actual numbers from Parksville & Qualicum Beach
D68 E911		(6,622)	Combined impact of one-time operating cost increase and reduction to RDN share of FireComm partnership costs
Southern Community - Facilities & Sportsfield agreement		(160,860)	Based on actual numbers from City of Nanaimo
	-0.3%	(199,822)	
<b>Changes within existing service levels</b>			
Community Grants		500,776	Impact of reversal of refund in prior year for project not proceeding
Community & Regional Parks Operations		236,523	New parks superintendent position; increase in EA B Community Park Fire Risk Study; increase in equipment rentals and capital project at Jack Bagley in EA E; and, increase in EA G contribution to reserves
Ravensong Aquatic Centre		134,000	Increased contribution to reserves for planned expansion in 2023
Community Planning		100,276	Impact of inflation and increased contributions to reserves
Legislative Services		66,018	Implementation of new upcoming PSAB standard, additional staffing
Oceanside Place		43,831	Increased contribution to reserves in anticipation of planned major capital expenditures and maintenance
Northern Economic Development		(90,723)	Refund surplus as service suspended
Southern Economic Development		(127,847)	Reversal of tax requisitioned for EA A & C contributions not transferred pending service review
Other increases/decreases		541,569	Cumulative other changes over 106 services
	2.3%	1,404,423	
<b>Local Services Property/Parcel Tax Revenues - Change</b>	1.1%	666,634	Largest changes explained on next page
Tax Revenues 2021	4.4%	64,910,783	
Total Annual 2021 Tax Revenues		64,910,783	
Total Annual 2020 Tax Revenues		62,186,851	
Change	4.4%	2,723,932	

**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.**



**2021 BUDGET  
ANALYSIS OF CHANGES IN GENERAL PROPERTY TAX**

	%	
	Change	
<b>Local Services Property/Parcel Tax Revenues 2021 - Change</b>		
Local Service Area Property/Parcel taxes 2021	11,983,172	
Local Service Area Property/Parcel taxes 2020	11,316,538	
Change from 2020	<u>666,634</u>	
<b>Local Services Property/Parcel Tax Revenues 2021 - Largest Changes</b>		
Nanoose Peninsula Water	109,511	Impact of inflation and increased debt repayment charges
Fairwinds Sewer/Nanoose Wastewater	104,412	Nanoose Wastewater Secondary treatment project
Bow Horn Bay Fire Service	85,345	Increased deputy fire chief wages and training costs. Charge of \$30,000 added for hydrant maintenance.
French Creek Sewer	66,532	Increase in sewer utility requisition and inflationary impact
Errington Fire Service	52,005	Increased training costs as well as added a part time Fire Prevention Officer
Dashwood Fire Hall	50,000	Debt issuing costs for new fire hall
Nanoose Bulk Water	35,476	Impact of inflation and Englishman River Water Service Joint Venture capital program
Dashwood Fire Service	32,510	Increased training and duty officer pay, increased costs of fire protection equipment and additional contribution to reserves
Coombs-Hilliers Fire Service	24,301	Increased calls/practices pay and contribution to reserve
Other increases/decreases	106,543	Cumulative other changes
	<u>666,635</u>	



**2021 BUDGET  
SUMMARY OF NEW/CHANGED SERVICES LEVELS**

	Southern Community Wastewater Services	Solid Waste Management	Emergency Planning	Transportation Services	Total Change
City of Nanaimo	184,697	59,748	4,190	536,560	785,195
District of Lantzville	1,941	2,697	167	5,765	10,570
City of Parksville		9,140			9,140
Town of Qualicum Beach		6,777			6,777
Electoral Area A		4,586	327	10,297	15,210
Electoral Area B		3,330	187		3,517
Electoral Area C		2,703	129	436	3,268
Electoral Area E		5,385			5,385
Electoral Area F		5,044			5,044
Electoral Area G		5,432			5,432
Electoral Area H		3,158			3,158
	186,638	108,000	5,000	553,058	852,696



**2021 BUDGET  
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	(1,066)		(58,382)			(59,448)
City Of Parksville		(17,003)				(17,003)
Town of Qualicum Beach		(11,606)				(11,606)
Electoral Area A	(1,025)		(52,807)		12,055	(41,777)
Electoral Area B	(1,018)		(12,579)		9,112	(4,485)
Electoral Area C	(3,513)		(37,092)		(587)	(41,192)
Electoral Area E		(11,834)		(3,446)	9,483	(5,797)
Electoral Area F		(8,003)		(4,603)	10,040	(2,566)
Electoral Area G		(11,546)		(5,733)	7,205	(10,074)
Electoral Area H		(7,773)		(1,355)	3,254	(5,874)
	(6,622)	(67,765)	(160,860)	(15,137)	50,562	(199,822)



**2021 BUDGET  
SUMMARY OF CHANGES IN EXISTING SERVICES**

	Legislative Services	Northern Economic Development	Southern Economic Development	Electoral Area Planning	Community Grants	Oceanside Place	Ravensong Aquatic Centre	Regional Parks Operations	Community Parks	Other Cumulative Changes	Total
City of Nanaimo	20,662				3,809			113,586		492,827	630,884
District of Lantzville	3,393				280			4,524		21,931	30,128
City Of Parksville	8,423	(25,500)			829	13,638	39,920	15,706		21,757	74,773
Town of Qualicum Beach	8,337	(18,080)			128,862	9,983	37,666	11,224		78,759	256,751
Electoral Area A	6,198		(68,381)	23,393	457			8,858		107,760	78,285
Electoral Area B	5,420		(2,266)		406			5,061		4,978	13,599
Electoral Area C	(821)		(57,200)	4,214	156			3,524		(5,232)	(55,359)
Electoral Area E	5,388	(12,655)		24,462	115,786	6,504		7,688	32,203	(59,045)	120,331
Electoral Area F	4,621	(11,094)		20,234	83,202	5,927	24,042	9,694	(7,262)	(39,780)	89,584
Electoral Area G	3,007	(14,028)		17,892	101,703	6,576	22,218	9,381	(3,868)	(53,219)	89,662
Electoral Area H	1,390	(9,366)		10,081	65,286	1,203	10,154	4,875	21,329	(29,166)	75,786
	66,018	(90,723)	(127,847)	100,276	500,776	43,831	134,000	194,121	42,402	541,570	1,404,424

**Summary of Tax Requisition By Service**

	2020 FINAL	2021 Proposed Nov 24 2020	2021 Revised Feb 9 2021	2021 Approved Feb 23 2021	2021 Amended Mar 23 2021	change from 2020 \$	change from 2020 %	change from 2021 Approved Feb 23 2021 \$	change from 2021 Approved Feb 23 2021 %
<b>CORPORATE SERVICES</b>									
Legislative Services	2,804,454	2,930,654	2,870,472	2,870,472	2,870,472	66,018	2.4%	0	0.0%
House Numbering	20,613	20,436	20,410	20,410	20,410	(203)	(1.0%)	0	0.0%
Electoral Areas Admin/Building Policy & Advice	706,915	711,671	699,661	699,661	699,661	(7,254)	(1.0%)	0	0.0%
Community Grants	(384,963)	117,712	115,813	115,813	115,813	500,776	130.1%	0	0.0%
Feasibility Studies/Referendums	130,000	123,000	97,750	97,750	97,750	(32,250)	(24.8%)	0	0.0%
	<b>3,277,019</b>	<b>3,903,473</b>	<b>3,804,106</b>	<b>3,804,106</b>	<b>3,804,106</b>				
<b>STRATEGIC &amp; COMMUNITY DEVELOPMENT</b>									
Electoral Area Community & Long Range Planning	1,823,187	1,923,463	1,923,463	1,923,463	1,923,463	100,276	5.5%	0	0.0%
Regional Growth Strategy	947,980	921,334	921,334	921,334	921,334	(26,646)	(2.8%)	0	0.0%
Economic Development - Southern Community	65,000	(62,847)	(62,847)	(62,847)	(62,847)	(127,847)	(196.7%)	0	0.0%
Economic Development - Northern Community	39,486	(50,737)	(51,237)	(51,237)	(51,237)	(90,723)	(229.8%)	0	0.0%
Animal Control - Area A , B, C, Lantzville	52,817	54,874	54,875	54,875	54,875	2,058	3.9%	0	0.0%
Animal Control Area E, G, H	89,869	94,996	94,996	94,996	94,996	5,127	5.7%	0	0.0%
Animal Control Area F	25,000	25,265	25,265	25,265	25,265	265	1.1%	0	0.0%
Hazardous Properties	22,311	18,251	18,251	18,251	18,251	(4,060)	(18.2%)	0	0.0%
Unightly Premises	12,658	14,841	13,202	13,202	13,202	544	4.3%	0	0.0%
Noise Control	74,060	73,317	73,730	73,730	73,730	(330)	(0.4%)	0	0.0%
	<b>3,152,368</b>	<b>3,012,757</b>	<b>3,011,032</b>	<b>3,011,032</b>	<b>3,011,032</b>				
<b>RECREATION &amp; PARKS</b>									
Ravensong Aquatic Centre	2,670,620	2,804,620	2,804,620	2,804,620	2,804,620	134,000	5.0%	0	0.0%
Oceanside Place	1,963,838	2,037,669	2,007,669	2,007,669	2,007,669	43,831	2.2%	0	0.0%
Northern Community Recreation	1,583,415	1,583,415	1,381,767	1,214,249	1,214,249	(369,166)	(23.3%)	0	0.0%
Gabriola Island Recreation	110,305	107,497	109,699	109,699	109,699	(606)	(0.5%)	0	0.0%
Area A Recreation & Culture	231,385	233,699	233,699	233,699	233,699	2,314	1.0%	0	0.0%
Port Theatre/Cultural Centre Contribution	94,973	95,844	95,464	95,464	95,464	491	0.5%	0	0.0%
Regional Parks - operating	1,617,676	1,811,797	1,811,797	1,811,797	1,811,797	194,121	12.0%	0	0.0%
Regional Parks - acquisition & capital	1,392,380	1,397,180	1,404,180	1,404,180	1,404,180	11,800	0.8%	0	0.0%
Electoral Areas Community Parks	1,622,412	1,692,751	1,664,814	1,664,814	1,664,814	42,402	2.6%	0	0.0%
	<b>11,287,004</b>	<b>11,764,472</b>	<b>11,513,709</b>	<b>11,346,191</b>	<b>11,346,191</b>				
<b>REGIONAL &amp; COMMUNITY UTILITIES</b>									
Southern Wastewater Treatment	9,331,920	9,798,516	9,798,516	9,798,516	9,798,516	466,596	5.0%	0	0.0%
Northern Wastewater Treatment	4,193,615	4,352,605	4,352,605	4,352,605	4,352,605	158,990	3.8%	0	0.0%
Liquid Waste Management Planning	180,458	185,872	185,872	185,872	185,872	5,414	3.0%	0	0.0%
Drinking Water/Watershed Protection	835,428	838,308	842,508	842,508	842,508	7,080	0.8%	0	0.0%
Solid Waste Management & Disposal	1,080,056	1,220,463	1,220,463	1,220,463	1,220,463	140,407	13.0%	0	0.0%
	<b>15,621,477</b>	<b>16,395,764</b>	<b>16,399,964</b>	<b>16,399,964</b>	<b>16,399,964</b>				
<b>TRANSIT &amp; EMERGENCY SERVICES</b>									
Southern Community Transit	10,341,669	11,204,978	11,204,978	11,204,978	11,204,978	863,309	8.3%	0	0.0%
Northern Community Transit	1,364,499	1,500,949	1,500,949	1,500,949	1,500,949	136,450	10.0%	0	0.0%
Descanso Bay Emergency Wharf	15,692	15,535	15,535	15,535	15,535	(157)	(1.0%)	0	0.0%
Gabriola Transit contribution	139,470	136,842	143,002	143,002	143,002	3,532	2.5%	0	0.0%
Gabriola Taxi Saver	7,168	3,194	0	0	0	(7,168)	(100.0%)	0	#DIV/0!
Emergency Planning	382,115	393,578	393,578	393,578	393,578	11,463	3.0%	0	0.0%
District 68 Search & Rescue	48,129	54,930	54,930	54,930	54,930	6,801	14.1%	0	0.0%
District 69 Marine Search & Rescue	8,000	8,000	8,000	8,000	9,000	1,000	12.5%	1,000	12.5%
District 69 Land Search & Rescue	10,500	10,500	10,500	10,500	10,500	0	0.0%	0	0.0%
Southern Restorative Justice/Victim Services	16,500	16,500	21,500	21,500	21,500	5,000	30.3%	0	0.0%
Northern Community Justice	152,033	165,498	165,498	165,498	165,498	13,465	8.9%	0	0.0%
	<b>12,485,775</b>	<b>13,510,504</b>	<b>13,518,470</b>	<b>13,518,470</b>	<b>13,519,470</b>				
<b>GENERAL TAXATION FOR OTHER JURISDICTIONS</b>									
SD 68 Emergency 911	168,848	174,752	162,226	162,226	162,226	(6,622)	(3.9%)	0	0.0%
SD 69 Emergency 911	723,896	746,436	730,103	730,103	656,131	(67,765)	(9.4%)	(73,972)	(10.1%)
Southern Community Recreation	1,432,318	1,420,919	1,403,672	1,271,458	1,271,458	(160,860)	(11.2%)	0	0.0%
Northern Community Sportsfield Agreement	330,970	350,521	315,833	315,833	315,833	(15,137)	(4.6%)	0	0.0%
Vancouver Island Regional Library	2,390,638	2,441,200	2,441,200	2,441,200	2,441,200	50,562	2.1%	0	0.0%
	<b>5,046,670</b>	<b>5,133,828</b>	<b>5,053,034</b>	<b>4,920,820</b>	<b>4,846,848</b>				
<b>GENERAL SERVICES PROPERTY TAX REVENUES</b>									
	<b>50,870,313</b>	<b>53,720,798</b>	<b>53,300,315</b>	<b>53,000,583</b>	<b>52,927,611</b>				
Change from previous year	<b>9.1%</b>	<b>5.6%</b>	<b>4.8%</b>	<b>4.2%</b>	<b>4.0%</b>				



**Summary of Tax Requisition By Service**

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<b>LOCAL SERVICE AREA TAX REVENUES</b>									
Duke Point Wastewater Treatment	270,085	302,495	302,495	302,495	302,495	32,410	12.0%	0	0.0%
Northern Community Wastewater - other benefitting areas	1,067,475	1,118,929	1,118,929	1,118,929	1,118,929	51,454	4.8%	0	0.0%
Fire Protection Areas	5,066,316	5,275,704	5,305,012	5,320,012	5,320,012	253,696	5.0%	0	0.0%
Streetlighting Service Areas	106,234	104,921	106,896	106,896	106,896	662	0.6%	0	0.0%
Stormwater Management	10,440	10,649	10,649	10,649	10,649	209	2.0%	0	0.0%
Utility Services	4,795,988	5,154,369	5,124,192	5,124,192	5,124,192	328,204	6.8%	0	0.0%
	11,316,538	11,967,067	11,968,173	11,983,173	11,983,173				
<b>NET PROPERTY TAX REVENUES</b>									
	62,186,851	65,687,865	65,268,488	64,983,756	64,910,784				
Change from previous year	8.6%	5.6%	5.0%	4.5%	4.4%				
<b>ADDITIONAL DETAILS - GENERAL SERVICES</b>									
<b>PORT THEATRE/CULTURAL CENTRE CONTRIBUTION</b>									
Electoral Area A	16,817	17,052	16,949	16,949	16,949	132	0.8%	0	0.0%
Electoral Area B	32,834	33,060	32,957	32,957	32,957	123	0.4%	0	0.0%
Electoral Area C (Extension)	16,857	16,869	16,869	16,869	16,869	12	0.1%	0	0.0%
Electoral Area C (E. Wellington)	4,327	4,388	4,362	4,362	4,362	35	0.8%	0	0.0%
Electoral Area E	24,138	24,475	24,327	24,327	24,327	189	0.8%	0	0.0%
	94,973	95,844	95,464	95,464	95,464				
<b>COMMUNITY PARKS</b>									
Electoral Area A	240,631	240,631	240,631	240,631	240,631	0	0.0%	0	0.0%
Electoral Area B	340,377	359,004	340,377	340,377	340,377	0	0.0%	0	0.0%
Electoral Area C (Extension)	78,865	78,865	78,865	78,865	78,865	0	0.0%	0	0.0%
Electoral Area C (E. Wellington)	96,573	100,436	96,573	96,573	96,573	0	0.0%	0	0.0%
Electoral Area E	187,000	224,650	219,203	219,203	219,203	32,203	17.2%	0	0.0%
Electoral Area F	244,736	237,474	237,474	237,474	237,474	(7,262)	(3.0%)	0	0.0%
Electoral Area G	220,936	217,068	217,068	217,068	217,068	(3,868)	(1.8%)	0	0.0%
Electoral Area H	213,294	234,623	234,623	234,623	234,623	21,329	10.0%	0	0.0%
	1,622,412	1,692,751	1,664,814	1,664,814	1,664,814				
<b>ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES</b>									
<b>FIRE PROTECTION</b>									
Nanaimo River Fire (Area C)	17,792	17,796	17,797	17,797	17,797	5	0.0%	0	0.0%
Coombs-Hilliers Fire Volunteer (Area F)	607,527	631,828	631,828	631,828	631,828	24,301	4.0%	0	0.0%
Errington Fire Volunteer (Area F, G)	742,928	794,933	794,933	794,933	794,933	52,005	7.0%	0	0.0%
Nanoose Bay Fire Volunteer (Area E, G, F)	932,491	951,141	951,141	966,141	966,141	33,650	3.6%	0	0.0%
Dashwood Fire Volunteer (Area F, G, H)	812,750	845,260	845,260	845,260	845,260	32,510	4.0%	0	0.0%
Dashwood Fire Hall (Area F, G, H)		52,032	50,000	50,000	50,000	50,000			
Meadowood Fire (Area F)	139,858	59,842	46,701	46,701	46,701	(93,157)	(66.6%)	0	0.0%
Extension Fire Volunteer (Area C)	192,200	203,732	203,732	203,732	203,732	11,532	6.0%	0	0.0%
Bow Horn Bay (Area H)	468,968	539,313	554,313	554,313	554,313	85,345	18.2%	0	0.0%
Cassidy Waterloo Fire Contract (Area A, C)	210,640	225,385	225,385	225,385	225,385	14,745	7.0%	0	0.0%
Wellington Fire Contract (Area C - Pleasant Valley)	95,232	96,423	95,765	95,765	95,765	533	0.6%	0	0.0%
Parksville (Local) Fire Contract (Area G)	146,103	147,375	146,193	146,193	146,193	90	0.1%	0	0.0%
French Creek Fire Contract (Area G)	699,827	710,644	741,964	741,964	741,964	42,137	6.0%	0	0.0%
	5,066,316	5,275,704	5,305,012	5,320,012	5,320,012				
<b>STREETLIGHTING</b>									
Rural Areas Streetlighting	20,308	20,714	20,308	20,308	20,308	0	0.0%	0	0.0%
Fairwinds Streetlighting	24,910	24,910	24,910	24,910	24,910	0	0.0%	0	0.0%
French Creek Village Streetlighting	10,276	10,276	10,276	10,276	10,276	0	0.0%	0	0.0%
Highway Intersections Streetlighting (French Creek)	2,915	3,002	2,973	2,973	2,973	58	2.0%	0	0.0%
Morningstar Streetlighting	19,489	17,839	20,074	20,074	20,074	585	3.0%	0	0.0%
Sandpiper Streetlighting	16,416	16,149	16,299	16,299	16,299	(117)	(0.7%)	0	0.0%
Hwy # 4 (Area F)	4,546	4,657	4,682	4,682	4,682	136	3.0%	0	0.0%
Englishman River Community	7,374	7,374	7,374	7,374	7,374	0	0.0%	0	0.0%
	106,234	104,921	106,896	106,896	106,896				
<b>NOISE CONTROL</b>									
Noise Control Area A	15,726	17,046	17,046	17,046	17,046	1,320	8.4%	0	0.0%
Noise Control Area B	14,048	15,397	15,397	15,397	15,397	1,349	9.6%	0	0.0%
Noise Control Area C	7,456	9,721	10,134	10,134	10,134	2,678	35.9%	0	0.0%
Noise Control Area E	13,878	14,798	14,798	14,798	14,798	920	6.6%	0	0.0%
Noise Control Area G	22,952	16,355	16,355	16,355	16,355	(6,597)	(28.7%)	0	0.0%
	74,060	73,317	73,730	73,730	73,730				
<b>UTILITIES</b>									
Englishman River Community Stormwater	5,426	5,535	5,535	5,535	5,535	109	2.0%	0	0.0%
Cedar Estates Stormwater	5,014	5,114	5,114	5,114	5,114	100	2.0%	0	0.0%
	10,440	10,649	10,649	10,649	10,649				





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<b>UTILITY SERVICES - PARCEL TAX REVENUES</b>												
<b>WATER UTILITIES</b>												
Nanoose Peninsula (Area E)	1,095,106	1,204,617	1,204,617	1,204,617	1,204,617	109,511	10.0%	0	0.0%	434	476	42
Driftwood (Area E)	5,911	5,911	5,910	5,910	5,910	(1)	(0.0%)	0	0.0%	455	455	-0
Surfside (Area G)	18,611	19,542	19,542	19,542	19,542	931	5.0%	0	0.0%	477	501	24
French Creek (Area G)	98,210	117,852	108,031	108,031	108,031	9,821	10.0%	0	0.0%	411	452	41
Englishman River Community (Area G)	42,285	43,554	43,554	43,554	43,554	1,269	3.0%	0	0.0%	269	277	8
Whiskey Creek Water (Area F)	112,119	116,604	116,604	116,604	116,604	4,485	4.0%	0	0.0%	890	925	36
San Pareil Water (Area G)	180,065	170,944	169,457	169,457	169,457	(10,608)	(5.9%)	0	0.0%	varies	varies	
San Pareil Water (Fire Improvements Debt Levy)	73,935	73,935	73,935	73,935	73,935	0	0.0%	0	0.0%	277	277	0
Melrose Place (Area F)	25,430	30,516	28,990	28,990	28,990	3,560	14.0%	0	0.0%	908	1,035	127
Decourcey Water (Area A)	10,401	10,817	10,817	10,817	10,817	416	4.0%	0	0.0%	2,080	2,163	83
Nanoose Bulk Water (Area E)	1,182,521	1,217,997	1,217,997	1,217,997	1,217,997	35,476	3.0%	0	0.0%	468	481	13
French Creek Bulk Water (Area G)	4,320	4,320	4,320	4,320	4,320	0	0.0%	0	0.0%	2	2	-0
Westurne Heights Water	21,698	22,132	22,132	22,132	22,132	434	2.0%	0	0.0%	1,276	1,302	26
	2,870,612	3,038,741	3,025,906	3,025,906	3,025,906							
<b>SEWAGE COLLECTION UTILITIES</b>												
Hawthorne Rise Debt Levy	9,941	9,941	9,940	9,940	9,940	(1)	(0.0%)	0	0.0%	710	710	-0
Reid Road Debt Levy	3,624	3,624	3,624	3,624	3,624	0	0.0%	0	0.0%	403	403	0
French Creek (Area G)	831,653	898,185	898,185	898,185	898,185	66,532	8.0%	0	0.0%	422	450	28
Fairwinds (Area E)	705,687	812,020	810,099	810,099	810,099	104,412	14.8%	0	0.0%	888	1,019	131
Surfside Sewer (Area G)	25,044	26,797	26,797	26,797	26,797	1,753	7.0%	0	0.0%	928	992	65
Pacific Shores (Area E)	80,999	83,429	83,429	83,429	83,429	2,430	3.0%	0	0.0%	623	642	19
Barclay Crescent (Area G)	156,607	166,836	158,851	158,851	158,851	2,244	1.4%	0	0.0%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	31,727	40,611	34,899	34,899	34,899	3,172	10.0%	0	0.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	80,094	74,185	72,462	72,462	72,462	(7,632)	(9.5%)	0	0.0%	varies	varies	
	1,925,376	2,115,628	2,098,286	2,098,286	2,098,286							
<b>TOTAL UTILITY PARCEL TAX REVENUES</b>												
	4,795,988	5,154,369	5,124,192	5,124,192	5,124,192							
Change from previous year	6.2%	7.5%	6.8%	6.8%	6.8%							



**REGIONAL DISTRICT OF NANAIMO**  
**SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES**  
 As at March 23, 2021

		Bylaw No.	2018	2019	2020
<b>RESERVE FUND BALANCES</b>					
<b>Wastewater Management</b>					
Liquid Waste Management Plan	Operating	1822	-	-	124,466
Southern Community Wastewater		989	8,289,365	9,894,964	10,608,657
Northern Community Wastewater		1537	14,557,365	17,656,125	20,913,150
Fairwinds Wastewater Treatment		1310	1,074,077	1,421,507	1,542,274
Duke Point Wastewater		1535	250,285	601,086	675,425
<b>Water</b>					
Nanoose Bay Peninsula Water		1503	986,393	942,311	799,573
Madrona Water		1071	219,027	224,365	230,295
Nanoose Bay Water		1533	67,942	69,598	71,437
French Creek Water		1167	189,074	186,971	177,855
Surfside Water		1360	21,372	25,922	37,143
Decourcey Water		1502	21,688	22,217	29,590
Englishman River Water		1534	330,791	348,925	354,138
Melrose Water		1667	17,638	19,025	29,322
San Pareil Water		1607 & 1781	98,966	158,683	221,719
Whiskey Creek Water		1645	56,944	78,476	104,439
Westurne Heights Water		1768	8,055	15,294	29,720
French Creek Bulk Water		1585	754,147	745,468	741,569
Nanoose Bay Bulk Water		1586	2,224,415	375,937	962,482
Drinking Water/Watershed Protection		1608	71,572	73,335	75,273
<b>Sewer</b>					
French Creek Sewer		1070	508,258	531,203	588,199
Surfside Sewer		1252	23,322	28,926	42,403
Pacific Shores Sewer		1253	63,594	73,201	93,420
Cedar Sewer Collection		1691	128,955	162,314	222,166
Fairwinds Sewer		1311	158,925	162,798	183,088
Barclay Crescent Sewer		1767	15,052	15,422	36,537
Cedar Estates Stormwater		1669	28,273	32,991	39,458
Englishman River Stormwater		1644	32,844	36,666	42,656
<b>Streetlighting</b>					
Englishman River Streetlighting		1668	8,979	9,683	11,193
French Creek Village Streetlighting		1820	-	-	1,223
Highway #4 Streetlighting		1821	-	-	175
Fairwinds Streetlighting		1613	37,348	42,794	46,046
Morningstar Streetlighting		1614	7,174	7,328	7,503
Rural EA E & G Streetlighting		1716	12,253	9,549	11,010
<b>Public Safety &amp; Fire Protection</b>					
Coombs-Hilliers	Buildings & Equipment	833	691,349	641,500	695,278
Dashwood	Vehicle & Equipment	711	456,464	589,256	736,505
	Buildings	1164	152,185	194,666	199,811
Meadowood	Buildings	1164	7,542	27,853	6,815
Errington	Vehicle & Equipment	1324	44,163	133,526	176,297
	Buildings	745	145,354	123,102	130,654
Extension	Vehicle & Equipment	1470	638,004	692,406	788,155
Nanoose Bay	Vehicle & Equipment	707	461,158	397,552	592,155
	Buildings	1312	-	10,063	20,370
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	273,346	328,607	359,168
	Buildings	1411	200,094	232,698	261,953
Nanaimo River	Buildings & Equipment	1612	175,119	195,657	216,554
Cassidy Waterloo	Buildings & Equipment	1666	357,728	438,850	551,061
District 68 E-911		1069	120,577	124,019	140,412
<b>Development Cost Charges</b>					
French Creek Bulk Water DCC's		1089	790,595	809,864	831,268
Nanoose Bay Bulk Water DCC's		1715	10,161	102,835	157,929
Nanoose Bay Peninsula Water Service DCC's		1715	50,136	73,252	75,188
Northern Community Wastewater DCC's		1328	10,577,636	12,621,737	14,345,824
Nanoose (Fairwinds) Wastewater DCC's		1715	322,696	355,681	390,211
Duke Point Wastewater DCC's		1498	399,244	117,791	120,904
Southern Community Sewer DCC's		1547	768,866	2,178,801	3,120,692
Barclay Crescent Sewer DCC's		1557	7,595	7,755	7,940
Bowser Village Sanitary Sewer DCC's		1765	2,683,492	-	-



**REGIONAL DISTRICT OF NANAIMO**  
**SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES**  
**As at March 23, 2021**

	Bylaw No.	2018	2019	2020	
<b>Other Services</b>					
Administration	Building	997	446,515	644,046	1,548,500
Administration	Computers	924	1,970,127	2,060,408	2,029,749
Local Government Elections		1501	55,628	56,984	142,355
Solid Waste Management		1600	3,951,898	5,178,232	6,841,860
Solid Waste Management	Operating	1819	-	-	1,184,505
Solid Waste Collection & Recycling		1778	536,130	559,368	111,821
Transit		1664	4,345,594	5,078,533	5,212,759
Descanso Bay Emergency Wharf		1536	14,797	9,009	14,832
Regional Growth Management		1465	213,404	215,518	245,916
Community Planning Legal		1665	125,649	128,711	102,088
Emergency Planning		1582	135,782	184,415	271,704
CARIP Program		1650	502,422	616,120	700,837
Carbon Neutral		1662	55,073	56,415	57,906
Building Inspection		1643	452,424	468,486	1,616,163
Unightly Premises		1466	13,514	30,696	32,525
Hazardous Properties		1779	27,302	56,538	76,061
Planning Bylaw Update		1665	178,332	182,712	187,541
Green's Landing Wharf		1748	207,583	213,687	220,339
<b>Recreation &amp; Parks</b>					
Ravensong Aquatic Centre		1464	1,789,879	1,818,381	2,764,575
Regional Parks Acquisition		750	3,731,445	4,070,968	4,178,564
Regional Parks Development		1670	102,495	138,012	504,997
D69 Arena/Multiplex		1504	436,467	64,079	176,234
Northern Community Recreation		1588	157,746	196,842	202,045
Electoral Area A Recreation and Culture		1599	803,122	908,308	1,137,196
Electoral Area B Recreation		1671	75,066	76,897	78,930
Extension Recreation Commission		162	35,878	35,811	35,879
<b>Community Parks (Cash in lieu)</b>					
Electoral Area A	Restricted per Legislation		407,990	417,933	428,979
Electoral Area B	Restricted per Legislation		-	22,815	519
Electoral Area C	Restricted per Legislation		25,445	26,065	26,754
Electoral Area C	Extension E.Wellington		14,273	14,621	15,000
Electoral Area E	Restricted per Legislation		86,955	119,899	184,681
Electoral Area F	Restricted per Legislation		87,911	90,054	124,698
Electoral Area G	Restricted per Legislation		866,886	888,013	911,483
Electoral Area H	Restricted per Legislation		232,154	237,812	264,104
<b>Community Parks</b>					
Electoral Area A		1455	377,167	411,539	472,884
Electoral Area B		1456	57,697	61,118	49,643
Electoral Area C	Extension	1642	70,275	77,024	79,989
Electoral Area C	E.Wellington	1558	100,690	109,187	143,083
Electoral Area E		1457	116,730	119,575	96,831
Electoral Area F		1458	65,402	72,023	137,349
Electoral Area G		1609	128,281	126,672	128,768
Electoral Area H		1559	19,276	17,242	64,485
<b>Animal Control</b>					
Animal Control A,B,C, Lantzville		1452	20,814	36,429	48,827
Animal Control E,G,H		1453	26,469	39,681	38,739
Animal Control F		1454	25,647	34,038	42,143
<b>Noise Control</b>					
Electoral Area A		1459	3,508	6,754	9,339
Electoral Area B		1717	9,105	12,014	14,080
Electoral Area C	Extension	1460	19,947	22,241	23,550
Electoral Area C	E.Wellington	1461	4,857	4,925	5,010
Electoral Area E		1462	9,130	10,699	11,732
Electoral Area G		1463	8,789	9,092	6,892
<b>Reserve Fund Balance Total</b>			<b>\$72,747,268</b>	<b>\$80,407,199</b>	<b>\$95,984,188</b>



**REGIONAL DISTRICT OF NANAIMO  
SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES  
As at March 23, 2021**

	Bylaw No.	2018	2019	2020
<b>RESERVE ACCOUNT BALANCES</b>				
<b>Feasibility Study</b>				
Regional	Reserve Account	146,874	147,175	151,065
Electoral Area A	Reserve Account	10,000	15,031	35,511
Electoral Area B	Reserve Account	7,415	8,425	28,722
Electoral Area C	Reserve Account	7,380	12,405	12,727
Electoral Area E	Reserve Account	8,000	12,015	42,457
Electoral Area F	Reserve Account	10,000	15,031	35,511
Electoral Area G	Reserve Account	-	-	58,211
Electoral Area H	Reserve Account	-	37,148	76,138
<b>Other Services</b>				
Landfill Closure	Reserve Account	2,079,798	2,331,928	2,594,390
Coombs-Hilliers Fire Department	Insurance Deductable	5,417	5,540	10,680
Errington Fire Department	Insurance Deductable	5,514	5,639	10,782
Nanoose Bay Fire Department	Insurance Deductable	5,145	5,262	10,396
Dashwood Fire Department	Insurance Deductable	5,093	5,209	10,342
Extension Fire Department	Insurance Deductable	5,326	5,448	10,586
Bow Horn Bay Fire Department	Insurance Deductable	5,093	5,209	10,342
Municipal Insurance Association	Insurance Deductable	156,041	159,844	164,069
Errington Fire Department	Water Storage	-	17,586	18,041
Info Services Capital	Operating	-	-	281,161
Dashwood Fire Department	Reserve Account	10,144	5,370	15,522
Oceanside Curling Club	Demolition	-	100,536	103,193
Northern Community Recreation	Reserve Account	-	-	477,468
Regional Sustainability Initiative	Reserve Account	12,693	13,003	13,340
EA Community Planning	Reserve Account	-	-	341,282
San Pareil Boundary	Reserve Account	10,263	-	-
Administration	Pacific Blue Cross Renewal	100,000	229,000	231,165
Vehicle Replacement	Administration- Vehicle Pool	388,288	410,905	455,770
Vehicle Replacement	Bylaw Enforcement	9,467	10,699	11,987
Vehicle Replacement	Utilities	35,721	57,859	47,247
Vehicle Replacement	Building Inspection	93,261	101,795	110,745
Vehicle Replacement	Emergency Planning	26,495	27,141	27,858
<b>Reserve Account Balance Total</b>		<b>\$3,143,429</b>	<b>\$3,745,203</b>	<b>\$5,396,706</b>
<b>RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL</b>		<b>\$75,890,697</b>	<b>\$84,152,403</b>	<b>\$101,380,894</b>



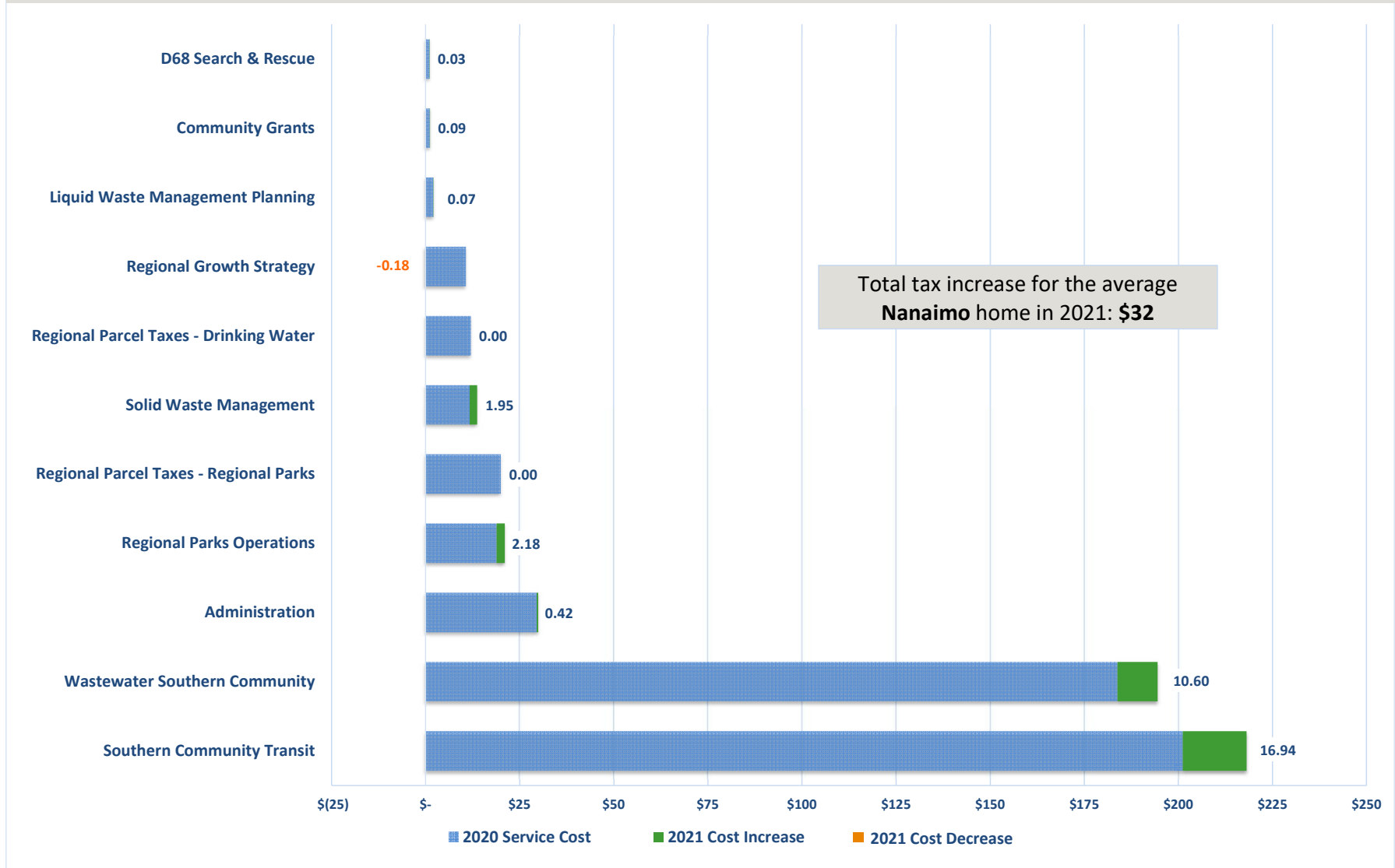
REGIONAL  
DISTRICT  
OF NANAIMO

City of Nanaimo

# REGIONAL DISTRICT OF NANAIMO SERVICES

## City of Nanaimo Home Tax Change

2021 Total Cost for the average **City of Nanaimo** home (\$525,581 ) = **\$524**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
CITY OF NANAIMO**

	City of Nanaimo	City of Nanaimo	Changed Service Level
	Final 2020	Final 2021	
Administration	1,475,783	1,496,445	
Community Grants	54,065	57,874	
Regional Growth Strategy	534,942	517,746	
Southern Community Transit	10,119,501	10,870,734	536,560
Solid Waste Management	600,165	675,194	59,748
Regional Parks - Operations	946,553	1,060,139	
Regional Parks - Acquisitions & Capital	707,680	715,780	
Wastewater Southern Community	9,248,866	9,696,611	184,697
Liquid Waste Management Planning	100,277	102,829	
Drinking Water/Watershed Protection	424,608	429,468	
D68 Search & Rescue	40,329	46,028	4,190
<b>Regional District General Services Requisition</b>	<b>\$24,252,769</b>	<b>\$25,668,848</b>	<b>\$785,195</b>

<b>LOCAL SERVICE AREAS</b>		
Duke Point Wastewater	270,085	302,495

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
CITY OF NANAIMO**

	City of Nanaimo	City of Nanaimo	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	0.002	0.002	
Regional Growth Strategy	0.021	0.020	
Southern Community Transit	0.395	0.415	0.020
Solid Waste Management	0.023	0.026	0.002
Regional Parks Operations	0.037	0.040	
Wastewater Southern Community	0.361	0.370	0.007
Liquid Waste Management Planning	0.004	0.004	
D68 Search & Rescue	0.002	0.002	
<b>Regional District General Services Rate</b>	<b>0.903</b>	<b>0.9362</b>	<b>0.029</b>
<b>General Services Cost per \$100,000</b>	<b>\$90.31</b>	<b>\$93.62</b>	<b>\$2.90</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$5.68</b>	<b>\$3.31</b>	
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$0.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	

<b>Local Service Area Rates</b>			
Duke Point Wastewater	0.853	0.923	

Average Residential Value*	\$509,312	\$525,581	\$16,268
Property tax based on Average Residential Value	\$492	\$524	\$32

\*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  
TAX REQUISITION FORECAST  
2022-2025  
CITY OF NANAIMO**

	City of Nanaimo	City of Nanaimo	City of Nanaimo	City of Nanaimo	City of Nanaimo	City of Nanaimo
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	1,475,783	1,496,445	1,632,773	1,681,756	1,732,208	1,784,175
Grants In Aid	54,065	57,874	59,543	59,543	59,543	59,543
Regional Growth Strategy	534,942	517,746	517,746	434,613	445,630	458,811
Southern Community Transit	10,119,501	10,870,734	12,066,515	14,479,817	15,493,404	16,423,009
Solid Waste Management	600,165	675,194	762,968	839,266	965,156	1,158,187
Regional Parks - Operations	946,553	1,060,139	1,284,179	1,361,230	1,442,945	1,500,704
Regional Parks - Acquisitions	707,680	715,780	718,360	720,940	723,520	726,100
Wastewater Southern Community	9,248,866	9,696,611	10,181,442	10,690,514	11,118,134	11,562,860
Liquid Waste Management Planning	100,277	102,829	105,914	110,151	114,557	120,285
Drinking Water/Watershed Protection	424,608	429,468	431,016	432,564	434,112	435,660
D68 Search & Rescue	40,329	46,028	46,119	46,188	46,258	46,330
<b>Regional District General Services Requisition</b>	<b>\$24,252,769</b>	<b>\$25,668,848</b>	<b>\$27,806,575</b>	<b>\$30,856,582</b>	<b>\$32,575,467</b>	<b>\$34,275,664</b>
<b>LOCAL SERVICE AREAS</b>						
Duke Point Wastewater	270,085	302,495	338,795	372,674	391,308	403,047

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST  
2022-2025  
CITY OF NANAIMO**

	City of Nanaimo	City of Nanaimo	City of Nanaimo	City of Nanaimo	City of Nanaimo	City of Nanaimo
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.021	0.020	0.019	0.016	0.016	0.016
Southern Community Transit	0.395	0.415	0.452	0.534	0.561	0.585
Solid Waste Management	0.023	0.026	0.029	0.031	0.035	0.041
Regional Parks Operations	0.037	0.040	0.048	0.050	0.052	0.053
Wastewater Southern Community	0.361	0.370	0.382	0.394	0.403	0.412
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.002	0.002	0.002	0.002	0.002	0.002
<b>Regional District General Services Rate</b>	<b>0.903</b>	<b>0.9362</b>	<b>0.999</b>	<b>1.095</b>	<b>1.138</b>	<b>1.179</b>
<b>General Services Cost per \$100,000</b>	<b>\$90.31</b>	<b>\$93.62</b>	<b>\$99.92</b>	<b>\$109.52</b>	<b>\$113.82</b>	<b>\$117.91</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$5.68</b>	<b>\$3.31</b>	<b>\$6.30</b>	<b>\$9.60</b>	<b>\$4.30</b>	<b>\$4.10</b>
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Local Service Area Rates</b>						
Duke Point Wastewater	0.853	0.923	1.016	1.099	1.135	1.150
Average Residential Value*	\$509,312	\$525,581	\$525,581	\$525,581	\$525,581	\$525,581
Property tax based on Average Residential Value	\$492	\$524	\$557	\$608	\$630	\$652

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



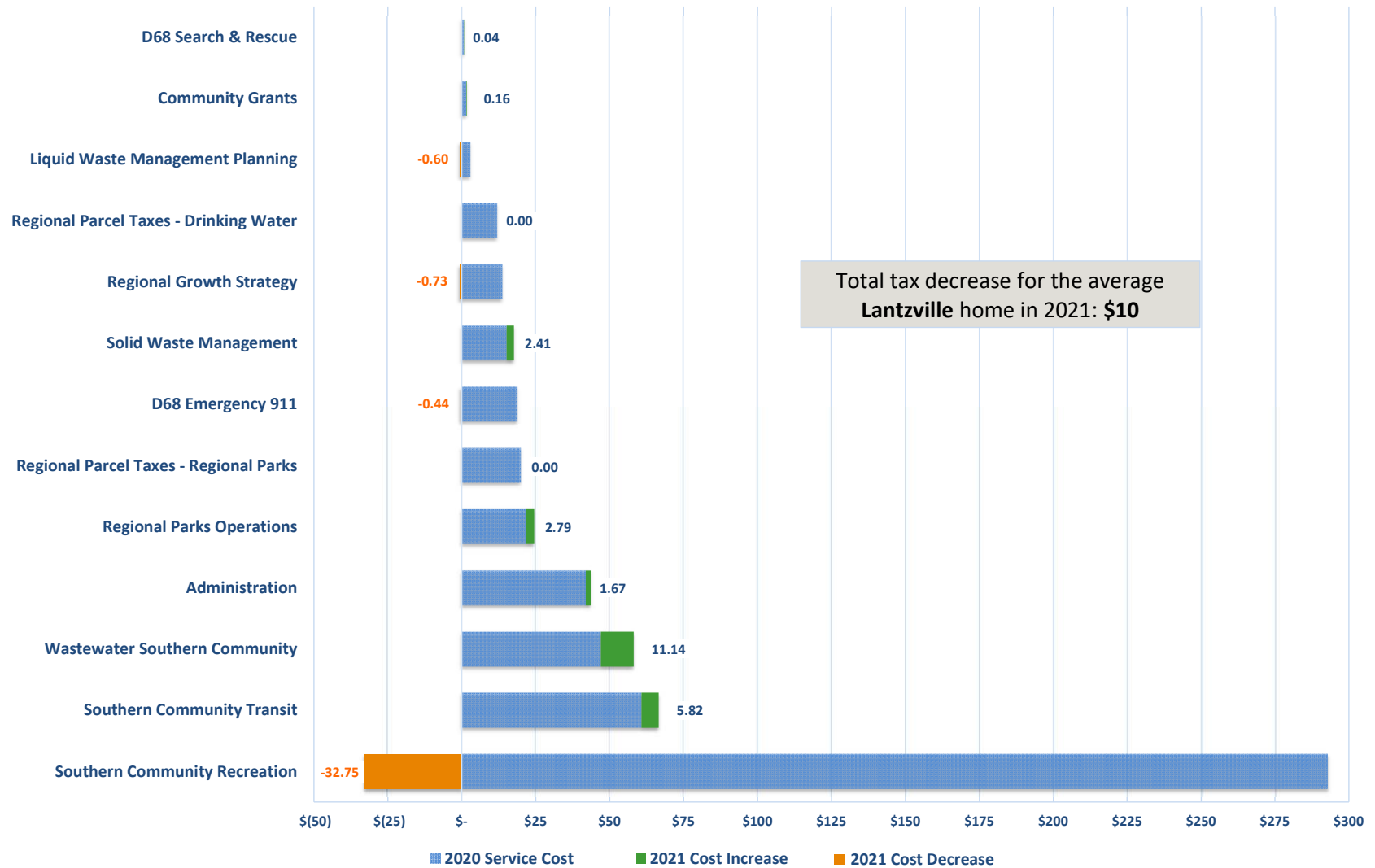
REGIONAL  
DISTRICT  
OF NANAIMO

District of Lantzville

# REGIONAL DISTRICT OF NANAIMO SERVICES

## District of Lantzville Home Tax Change

2021 Total Cost for the average **District of Lantzville** home (\$765,131) = **\$539**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	Changed Service Level
	Final 2020	Final 2021	
Administration	73,058	76,451	
Community Grants	2,677	2,957	
Regional Growth Strategy	23,763	23,377	
Southern Community Transit	106,722	116,811	5,765
Solid Waste Management	26,655	30,476	2,697
Regional Parks - Operations	37,704	42,228	
Regional Parks - Acquisitions & Capital	32,020	31,840	
Southern Community Recreation	513,804	455,422	(58,382)
Wastewater Southern Community	83,054	101,905	1,941
Liquid Waste Management Planning	4,454	4,641	
Drinking Water/Watershed Protection	19,212	19,104	
D68 Search & Rescue	1,606	1,833	167
D68 Emergency 911	33,452	32,386	(1,066)
<b>Regional District General Services Requisition</b>	<b>\$958,181</b>	<b>\$939,431</b>	<b>(\$48,878)</b>

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	0.002	0.002	
Regional Growth Strategy	0.019	0.017	
Southern Community Transit	0.084	0.087	0.004
Solid Waste Management	0.021	0.023	0.002
Regional Parks Operations	0.030	0.032	
Southern Community Recreation	0.405	0.340	(0.065)
Wastewater Southern Community	0.065	0.076	0.001
Liquid Waste Management Planning	0.004	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.026	0.024	(0.002)
<b>Regional District General Services Rate</b>	<b>0.715</b>	<b>0.662</b>	<b>(0.060)</b>
<b>General Services Cost per \$100,000</b>	<b>\$71.51</b>	<b>\$66.22</b>	<b>(\$6.00)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$6.98</b>	<b>(\$5.29)</b>	
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$0.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	
<b>Average Residential Value*</b>	<b>\$723,191</b>	<b>\$765,131</b>	<b>\$41,940</b>
<b>Property tax based on Average Residential Value</b>	<b>\$549</b>	<b>\$539</b>	<b>(\$10)</b>

\*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  
TAX REQUISITION FORECAST  
2022-2025  
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	73,058	76,451	83,416	85,918	88,496	91,151
Grants In Aid	2,677	2,957	3,042	3,042	3,042	3,042
Regional Growth Strategy	23,763	23,377	23,377	19,623	20,120	20,715
Southern Community Transit	106,722	116,811	129,660	155,594	166,486	176,474
Solid Waste Management	26,655	30,476	34,437	37,881	43,563	52,276
Regional Parks - Operations	37,704	42,228	51,152	54,221	57,476	59,777
Regional Parks - Acquisitions	32,020	31,840	32,040	32,240	32,440	32,640
Southern Community Recreation	513,804	455,422	482,389	505,329	529,410	566,356
Wastewater Southern Community	83,054	101,905	107,000	112,350	116,844	121,518
Liquid Waste Management Planning	4,454	4,641	4,781	4,972	5,171	5,429
Drinking Water/Watershed Protection	19,212	19,104	19,224	19,344	19,464	19,584
D68 Search & Rescue	1,606	1,833	1,837	1,840	1,843	1,845
D68 Emergency 911	33,452	32,386	27,555	28,378	29,227	30,101
<b>Regional District General Services Requisition</b>	<b>\$958,181</b>	<b>\$939,431</b>	<b>\$999,910</b>	<b>\$1,060,732</b>	<b>\$1,113,582</b>	<b>\$1,180,908</b>

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST  
2022-2025  
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.019	0.017	0.017	0.014	0.014	0.014
Southern Community Transit	0.084	0.087	0.095	0.112	0.118	0.123
Solid Waste Management	0.021	0.023	0.025	0.027	0.031	0.036
Regional Parks Operations	0.030	0.032	0.038	0.039	0.041	0.042
Southern Community Recreation	0.405	0.340	0.354	0.364	0.375	0.395
Wastewater Southern Community	0.065	0.076	0.078	0.081	0.083	0.085
Liquid Waste Management Planning	0.004	0.003	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.026	0.024	0.020	0.020	0.021	0.021
<b>Regional District General Services Rate</b>	<b>0.715</b>	<b>0.662</b>	<b>0.695</b>	<b>0.726</b>	<b>0.753</b>	<b>0.787</b>
<b>General Services Cost per \$100,000</b>	<b>\$71.51</b>	<b>\$66.22</b>	<b>\$69.52</b>	<b>\$72.62</b>	<b>\$75.32</b>	<b>\$78.71</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$6.98</b>	<b>(\$5.29)</b>	<b>\$3.30</b>	<b>\$3.10</b>	<b>\$2.70</b>	<b>\$3.40</b>
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Average Residential Value	\$723,191	\$765,131	\$765,131	\$765,131	\$765,131	\$765,131
Property tax based on Average Residential Value	\$549	\$539	\$564	\$588	\$608	\$634

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





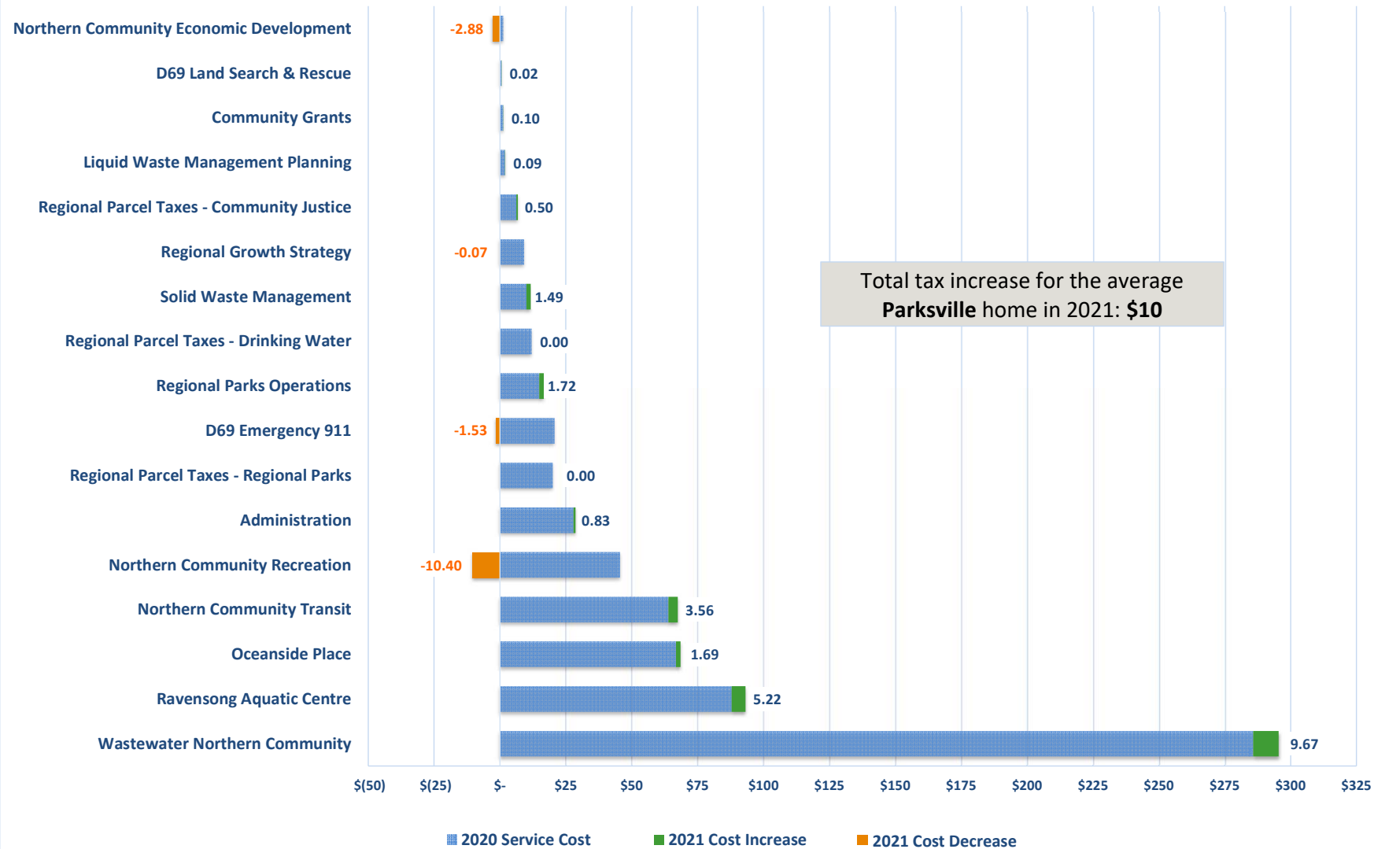
REGIONAL  
DISTRICT  
OF NANAIMO

City of Parksville

# REGIONAL DISTRICT OF NANAIMO SERVICES

## City of Parksville Home Tax Change

2021 Total Cost for the average City of Parksville home (\$503,309) = **\$686**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
CITY OF PARKSVILLE**

	City of Parksville	City of Parksville	Changed Service Level
	Final 2020	Final 2021	
Administration	245,186	253,609	
Community Grants	10,208	11,037	
D69 Community Justice	42,554	46,662	
Regional Growth Strategy	81,042	79,221	
Northern Community Economic Development	11,052	(14,446)	
Northern Community Transit	566,388	595,832	
Solid Waste Management	90,905	103,287	9,140
Regional Parks - Operations	130,880	146,586	
Regional Parks - Acquisitions & Capital	137,200	139,240	
Northern Community Recreation	404,446	310,718	
Oceanside Place	590,061	603,699	
Ravensong Aquatic Centre	780,240	820,160	
Liquid Waste Management Planning	15,189	15,730	
Wastewater Northern Community	2,533,215	2,609,922	
Drinking Water/Watershed Protection	82,320	83,544	
D69 Land Search & Rescue	2,816	2,816	
D69 Emergency 911	184,902	167,899	(17,003)
<b>Regional District General Services Requisition</b>	<b>\$5,908,605</b>	<b>\$5,975,515</b>	<b>(\$7,863)</b>

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBERSHIP PARTICIPATION  
CITY OF PARKSVILLE**

	City of Parksville  Final 2020	City of Parksville  Final 2021	Changed Service Level
Administration	0.058	0.057	
Community Grants	0.002	0.002	
Regional Growth Strategy	0.019	0.018	
Northern Community Economic Development	0.003	(0.003)	
Northern Community Transit	0.133	0.134	
Solid Waste Management	0.021	0.023	0.002
Regional Parks Operations	0.031	0.033	
Northern Community Recreation	0.095	0.070	
Oceanside Place	0.139	0.136	
Ravensong Aquatic Centre	0.183	0.185	
Liquid Waste Management Planning	0.004	0.004	
Wastewater Northern Community	0.595	0.587	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.038	(0.005)
<b>Regional District General Services Rate</b>	<b>1.327</b>	<b>1.285</b>	<b>(0.003)</b>
<b>General Services Cost per \$100,000</b>	<b>\$132.70</b>	<b>\$128.52</b>	<b>(\$0.30)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>(\$0.21)</b>	<b>(\$4.18)</b>	
<b>Regional Parcel Taxes</b>	<b>\$38.20</b>	<b>\$38.70</b>	<b>\$0.50</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.91</b>	<b>\$0.50</b>	
<b>Average Residential Value*</b>	<b>\$480,290</b>	<b>\$503,309</b>	<b>\$23,020</b>
<b>Property tax based on Average Residential Value</b>	<b>\$676</b>	<b>\$686</b>	<b>\$10</b>

\*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  
TAX REQUISITION FORECAST  
2022-2025  
CITY OF PARKSVILLE**

	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	245,186	253,609	276,714	285,015	293,565	302,372
Grants In Aid	10,208	11,037	11,319	11,319	11,319	11,319
D69 Community Justice	42,554	46,662	46,658	46,664	46,671	46,680
Regional Growth Strategy	81,042	79,221	79,221	66,501	68,187	70,203
Northern Community Economic Development	11,052	-14,446	0	0	0	0
Northern Community Transit	566,388	595,832	667,331	767,432	867,197	940,664
Solid Waste Management	90,905	103,287	116,713	128,385	147,642	177,171
Regional Parks - Operations	130,880	146,586	177,564	188,217	199,516	207,502
Regional Parks - Acquisitions	137,200	139,240	139,580	139,920	140,260	140,600
Northern Community Recreation	404,446	310,718	470,905	418,299	427,320	411,286
Oceanside Place	590,061	603,699	615,773	628,089	640,650	653,463
Ravensong Aquatic Centre	780,240	820,160	902,176	992,394	1,151,177	1,226,003
Liquid Waste Management Planning	15,189	15,730	16,202	16,850	17,524	18,400
Wastewater Northern Community	2,533,215	2,609,922	2,714,318	2,795,748	2,879,620	2,966,009
Drinking Water/Watershed Protection	82,320	83,544	83,748	83,952	84,156	84,360
D69 Land Search & Rescue	2,816	2,816	2,820	2,824	2,828	2,833
D69 Emergency 911	184,902	167,899	174,259	178,746	180,137	181,359
<b>Regional District General Services Requisition</b>	<b>\$5,908,605</b>	<b>\$5,975,515</b>	<b>\$6,495,301</b>	<b>\$6,750,355</b>	<b>\$7,157,770</b>	<b>\$7,440,223</b>

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST  
2022-2025  
CITY OF PARKSVILLE**

	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	0.002	0.002	0.003	0.002	0.002	0.002
Regional Growth Strategy	0.019	0.018	0.018	0.014	0.015	0.015
Northern Community Economic Development	0.003	(0.003)	0.000	0.000	0.000	0.000
Northern Community Transit	0.133	0.134	0.148	0.167	0.185	0.198
Solid Waste Management	0.021	0.023	0.026	0.028	0.032	0.037
Regional Parks Operations	0.031	0.033	0.039	0.041	0.043	0.044
Northern Community Recreation	0.095	0.070	0.104	0.091	0.091	0.086
Oceanside Place	0.139	0.136	0.136	0.137	0.137	0.137
Ravensong Aquatic Centre	0.183	0.185	0.200	0.216	0.246	0.258
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
Wastewater Northern Community	0.595	0.587	0.600	0.608	0.616	0.624
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.038	0.039	0.039	0.039	0.038
<b>Regional District General Services Rate</b>	<b>1.327</b>	<b>1.285</b>	<b>1.379</b>	<b>1.410</b>	<b>1.474</b>	<b>1.508</b>
<b>General Services Cost per \$100,000</b>	<b>\$132.70</b>	<b>\$128.52</b>	<b>\$137.85</b>	<b>\$141.05</b>	<b>\$147.44</b>	<b>\$150.84</b>
<b>Change in General Services Cost per \$100,000</b>	<b>(\$0.21)</b>	<b>(\$4.18)</b>	<b>\$9.33</b>	<b>\$12.52</b>	<b>\$18.92</b>	<b>\$22.31</b>
<b>Regional Parcel Taxes</b>	<b>\$38.20</b>	<b>\$38.70</b>	<b>\$38.70</b>	<b>\$38.70</b>	<b>\$38.70</b>	<b>\$38.70</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.91</b>	<b>\$0.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Average Residential Value*	\$480,290	\$503,309	\$503,309	\$503,309	\$503,309	\$503,309
Property tax based on Average Residential Value	\$676	\$686	\$733	\$749	\$781	\$798

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



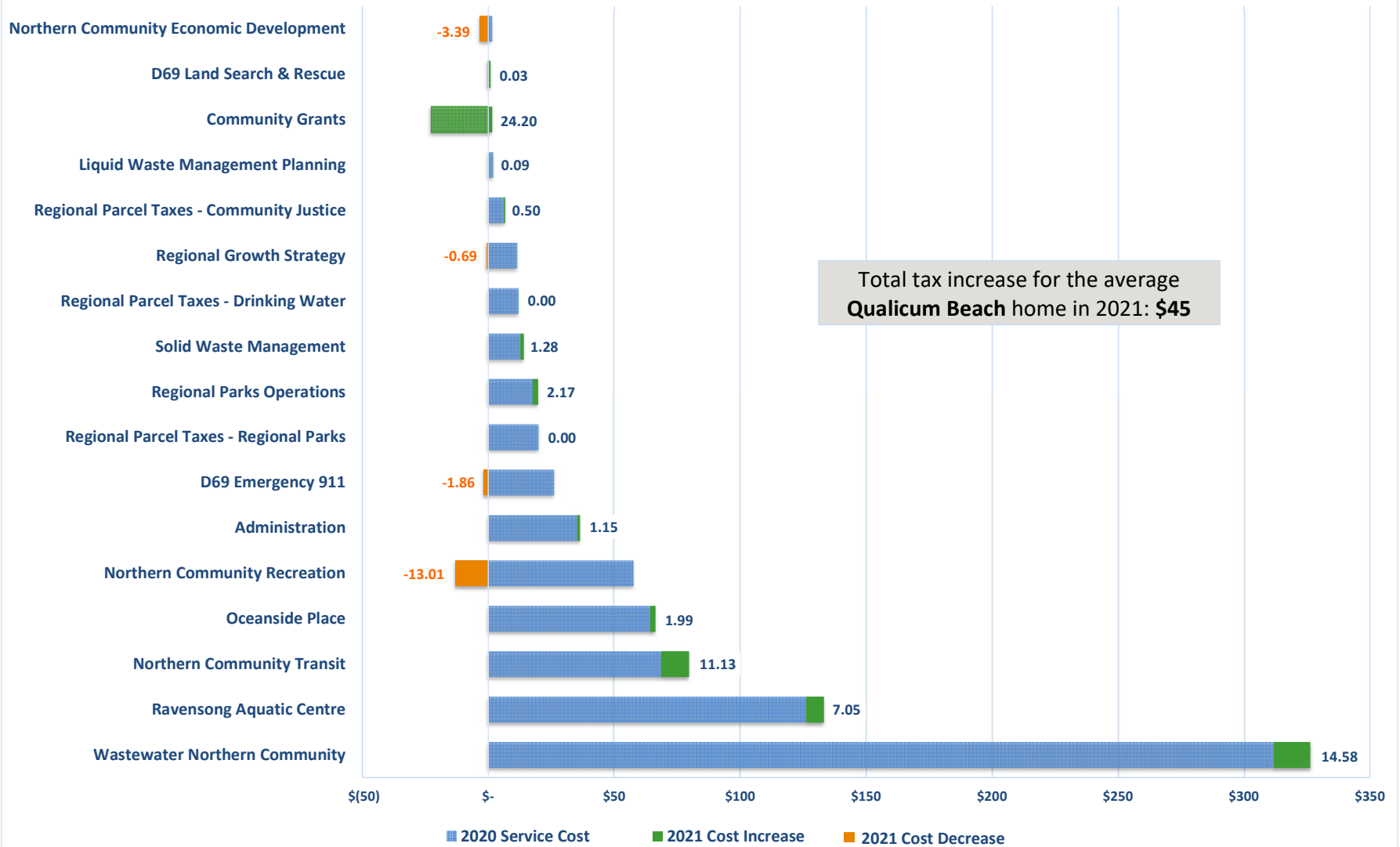
REGIONAL  
DISTRICT  
OF NANAIMO

Town of Qualicum Beach

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Town of Qualicum Beach Home Tax Change

2021 Total Cost for the average **Town of Qualicum Beach** home (\$637,399) = **\$796**





**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
TOWN OF QUALICUM BEACH**

	Town of Qualicum Beach	Town of Qualicum Beach	Changed Service Level
	Final 2020	Final 2021	
Administration	185,971	194,308	
Community Grants	-120,406	8,456	
D69 Community Justice	30,403	32,896	
Regional Growth Strategy	59,765	58,751	
Northern Community Economic Development	7,896	(10,184)	
Northern Community Transit	363,780	424,014	
Solid Waste Management	67,035	76,591	6,777
Regional Parks - Operations	93,532	104,756	
Regional Parks - Acquisitions & Capital	98,020	98,160	
Northern Community Recreation	306,767	238,063	
Oceanside Place	342,923	352,906	
Ravensong Aquatic Centre	672,476	710,142	
Liquid Waste Management Planning	11,200	11,664	
Wastewater Northern Community	1,660,400	1,742,684	
Drinking Water/Watershed Protection	58,812	58,896	
D69 Land Search & Rescue	2,012	2,012	
D69 Emergency 911	140,246	128,640	(11,606)
<b>Regional District General Services Requisition</b>	<b>\$3,980,832</b>	<b>\$4,232,754</b>	<b>(\$4,829)</b>

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
TOWN OF QUALICUM BEACH**

	Town Of Qualicum Beach Final 2020	Town Of Qualicum Beach Final 2021	Changed Service Level
Administration	0.058	0.057	
Community Grants	(0.037)	0.002	
Regional Growth Strategy	0.019	0.017	
Northern Community Economic Development	0.002	(0.003)	
Northern Community Transit	0.113	0.125	
Solid Waste Management	0.021	0.022	0.002
Regional Parks Operations	0.029	0.031	
Northern Community Recreation	0.095	0.070	
Oceanside Place	0.106	0.104	
Ravensong Aquatic Centre	0.208	0.209	
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.514	0.512	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.038	(0.005)
<b>Regional District General Services Rate</b>	<b>1.175</b>	<b>1.188</b>	<b>(0.003)</b>
<b>General Services Cost per \$100,000</b>	<b>\$117.52</b>	<b>\$118.85</b>	<b>(\$0.30)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$1.55</b>	<b>\$1.33</b>	
<b>Regional Parcel Taxes</b>	<b>\$38.20</b>	<b>\$38.70</b>	<b>\$0.50</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.91</b>	<b>\$0.50</b>	
<b>Average Residential Value*</b>	<b>\$606,561</b>	<b>\$637,399</b>	<b>\$30,837</b>
<b>Property tax based on Average Residential Value</b>	<b>\$751</b>	<b>\$796</b>	<b>\$45</b>

\*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  
TAX REQUISITION FORECAST  
2022-2025  
TOWN OF QUALICUM BEACH**

	Town of Qualicum Beach Final 2020	Town of Qualicum Beach Final 2021	Town of Qualicum Beach Forecast 2022	Town of Qualicum Beach Forecast 2023	Town of Qualicum Beach Forecast 2024	Town of Qualicum Beach Forecast 2025
Administration	185,971	194,308	212,010	218,370	224,922	231,669
Grants In Aid	-120,406	8,456	8,673	8,673	8,673	8,673
D69 Community Justice	30,403	32,896	32,880	32,871	32,863	32,856
Regional Growth Strategy	59,765	58,751	58,751	49,317	50,567	52,063
Northern Community Economic Development	7,896	-10,184	0	0	0	0
Northern Community Transit	363,780	424,014	474,896	546,130	617,127	669,408
Solid Waste Management	67,035	76,591	86,548	95,203	109,483	131,379
Regional Parks - Operations	93,532	104,756	126,894	134,508	142,582	148,289
Regional Parks - Acquisitions	98,020	98,160	98,360	98,560	98,760	98,960
Northern Community Recreation	306,767	238,063	360,794	320,489	327,400	315,116
Oceanside Place	342,923	352,906	359,964	367,164	374,507	381,997
Ravensong Aquatic Centre	672,476	710,142	781,157	859,272	996,755	1,061,544
Liquid Waste Management Planning	11,200	11,664	12,014	12,495	12,995	13,645
Wastewater Northern Community	1,660,400	1,742,684	1,812,391	1,866,763	1,922,765	1,980,448
Drinking Water/Watershed Protection	58,812	58,896	59,016	59,136	59,256	59,376
D69 Land Search & Rescue	2,012	2,012	2,015	2,018	2,021	2,024
D69 Emergency 911	140,246	128,640	133,512	136,950	138,016	138,952
<b>Regional District General Services Requisition</b>	<b>\$3,980,832</b>	<b>\$4,232,754</b>	<b>\$4,619,875</b>	<b>\$4,807,919</b>	<b>\$5,118,692</b>	<b>\$5,326,399</b>

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST  
2022-2025  
TOWN OF QUALICUM BEACH**

	Town of Qualicum Beach Final 2020	Town of Qualicum Beach Final 2021	Town of Qualicum Beach Forecast 2022	Town of Qualicum Beach Forecast 2023	Town of Qualicum Beach Forecast 2024	Town of Qualicum Beach Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	(0.037)	0.002	0.003	0.002	0.002	0.002
Regional Growth Strategy	0.019	0.017	0.017	0.014	0.014	0.014
Northern Community Economic Development	0.002	(0.003)	0.000	0.000	0.000	0.000
Northern Community Transit	0.113	0.125	0.137	0.155	0.172	0.184
Solid Waste Management	0.021	0.022	0.025	0.027	0.031	0.036
Regional Parks Operations	0.029	0.031	0.037	0.038	0.040	0.041
Northern Community Recreation	0.095	0.070	0.104	0.091	0.091	0.086
Oceanside Place	0.106	0.104	0.104	0.104	0.105	0.105
Ravensong Aquatic Centre	0.208	0.209	0.225	0.244	0.278	0.291
Liquid Waste Management Planning	0.003	0.003	0.003	0.004	0.004	0.004
Wastewater Northern Community	0.514	0.512	0.523	0.530	0.537	0.544
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.038	0.039	0.039	0.039	0.038
<b>Regional District General Services Rate</b>	<b>1.175</b>	<b>1.188</b>	<b>1.279</b>	<b>1.311</b>	<b>1.377</b>	<b>1.410</b>
<b>General Services Cost per \$100,000</b>	<b>\$117.52</b>	<b>\$118.85</b>	<b>\$127.85</b>	<b>\$131.15</b>	<b>\$137.74</b>	<b>\$141.04</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$1.55</b>	<b>\$1.33</b>	<b>\$9.00</b>	<b>\$3.30</b>	<b>\$6.60</b>	<b>\$3.30</b>
<b>Regional Parcel Taxes</b>	<b>\$38.20</b>	<b>\$38.70</b>	<b>\$38.70</b>	<b>\$38.70</b>	<b>\$38.70</b>	<b>\$38.70</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.91</b>	<b>\$0.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Average Residential Value	\$606,561	\$637,399	\$637,399	\$637,399	\$637,399	\$637,399
Property tax based on Average Residential Value	\$752	\$796	\$854	\$875	\$917	\$938

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



REGIONAL  
DISTRICT  
OF NANAIMO

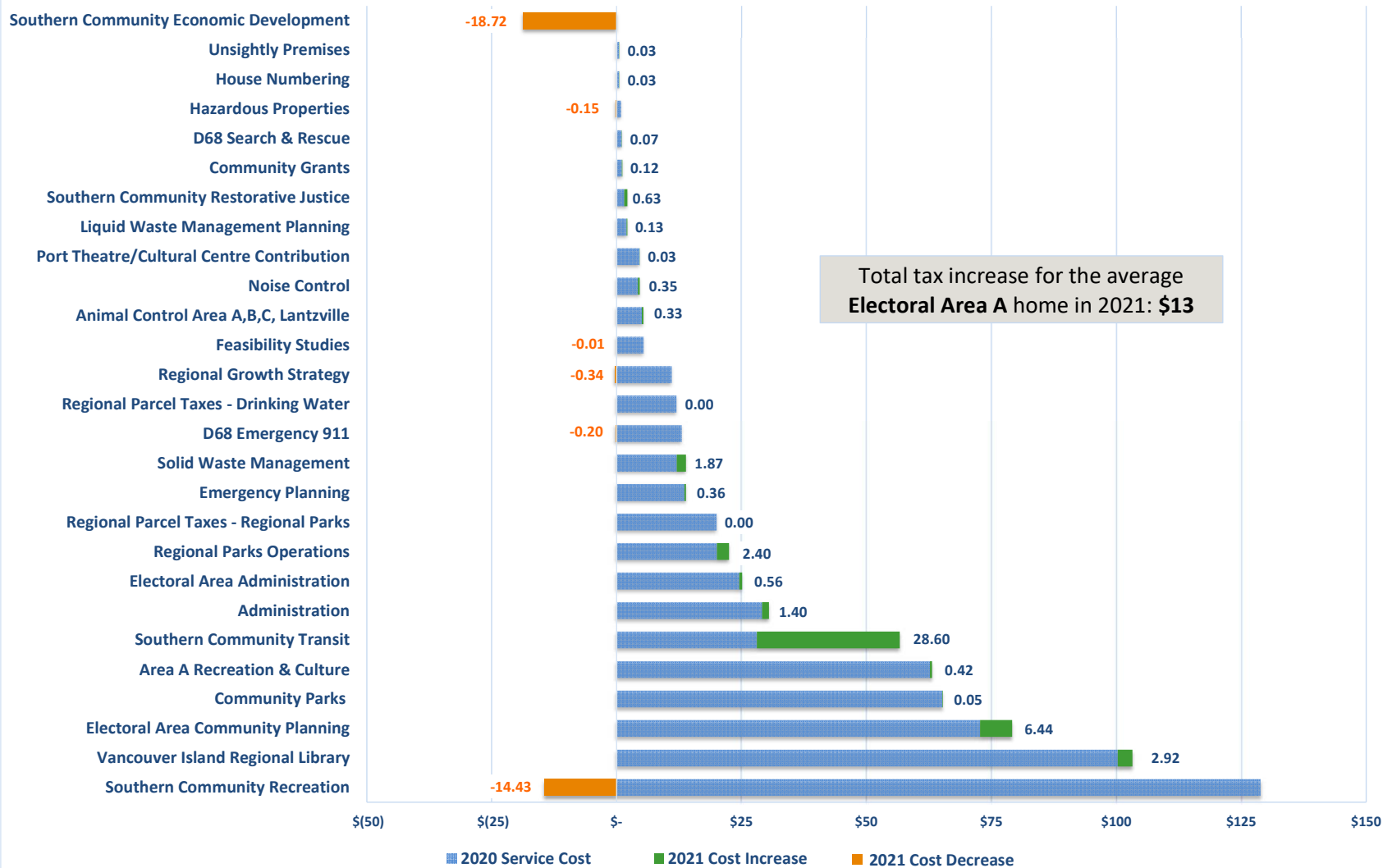
## Electoral Area A

*Cedar, South Wellington, Yellowpoint, Cassidy*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area A Home Tax Change

2021 Total Cost for the average **Electoral Area A** home (\$534,766) = **\$653**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA A**

	Electoral Area A	Electoral Area A	Changed Service Level
	Final 2020	Final 2021	
Administration	106,577	112,775	
Community Grants	3,904	4,361	
Electoral Areas Administration	91,382	92,866	
Southern Community Restorative Justice	6,356	8,313	
Electoral Area Community Planning	269,138	292,531	
Regional Growth Strategy	40,254	39,735	
House Numbering	2,665	2,709	
Southern Community Economic Development	0	(68,381)	
Hazardous Properties	3,376	2,839	
Unightly Premises	1,915	2,054	
Southern Community Transit	103,387	208,609	10,297
Solid Waste Management	45,164	51,821	4,586
Animal Control Area A, B, C, Lantzville	19,036	20,191	
Regional Parks - Operations	73,817	82,675	
Regional Parks - Acquisitions & Capital	57,860	57,840	
Community Parks	240,631	240,631	
Southern Community Recreation	476,337	423,530	(52,807)
Electoral Area A Recreation	231,385	233,699	
Port Theatre/Cultural Centre Contribution	16,817	16,949	
Liquid Waste Management Planning	7,546	7,892	
Drinking Water/Watershed Protection	34,716	34,704	
D68 Search & Rescue	3,145	3,590	327
D68 Emergency 911	48,799	47,774	(1,025)
Emergency Planning	49,396	52,239	
Noise Control	15,726	17,046	
Feasibility Studies	20,000	20,000	
<b>Regional District General Services Requisition</b>	<b>\$1,969,329</b>	<b>\$2,008,992</b>	<b>(\$38,622)</b>
Vancouver Island Regional Library	370,248	382,303	12,055
<b>Total Requisition</b>	<b>\$2,339,577</b>	<b>\$2,391,295</b>	<b>(\$26,567)</b>

<b>LOCAL SERVICE AREAS</b>		
Cassidy Waterloo Fire	210,640	225,385
Cedar Estates Stormwater	5,014	5,114

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA A**

	Electoral Area A	Electoral Area A	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	0.002	0.002	
Electoral Area Administration	0.049	0.047	
Southern Community Restorative Justice	0.003	0.004	
Electoral Area Community Planning	0.145	0.148	
Regional Growth Strategy	0.022	0.020	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.000	(0.035)	
Hazardous Properties	0.002	0.001	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.056	0.106	0.005
Solid Waste Management	0.024	0.026	0.002
Animal Control Area A,B,C, Lantzville	0.010	0.010	
Noise Control	0.008	0.009	
Regional Parks Operations	0.040	0.042	
Community Parks	0.130	0.122	
Southern Community Recreation	0.257	0.214	(0.043)
Area A Recreation & Culture	0.125	0.118	
Port Theatre/Cultural Centre Contribution	0.009	0.009	
Liquid Waste Management Planning	0.004	0.004	
D68 Search & Rescue	0.002	0.002	
D68 Emergency 911	0.026	0.024	(0.002)
Emergency Planning	0.027	0.026	
Feasibility Studies	0.011	0.010	
<b>Regional District General Services Rate</b>	<b>1.012</b>	<b>0.968</b>	<b>(0.038)</b>
Vancouver Island Regional Library	0.200	0.193	(0.007)
<b>General Services Tax Rate</b>	<b>1.212</b>	<b>1.161</b>	<b>(0.045)</b>
<b>General Services Cost per \$100,000</b>	<b>\$121.23</b>	<b>\$116.09</b>	<b>(\$4.50)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$6.34</b>	<b>(\$5.14)</b>	
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$0.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	
<b>Local Service Area Rates</b>			
Cassidy Waterloo Fire	0.825	0.831	
Cedar Estates Stormwater	0.181	0.160	
Average Residential Value*	\$501,448	\$534,766	\$33,317
Property tax based on Average Residential Value	\$640	\$653	\$13

\*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  
TAX REQUISITION FORECAST  
2022-2025  
ELECTORAL AREA A**

	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	106,577	112,775	123,049	126,740	130,542	134,459
Grants In Aid	3,904	4,361	4,487	4,487	4,487	4,487
Electoral Areas Administration	91,382	92,866	102,733	109,847	117,540	124,597
Southern Community Restorative Justice	6,356	8,313	8,318	8,324	8,330	8,336
Electoral Area Community Planning	269,138	292,531	324,219	338,852	359,566	370,856
Regional Growth Strategy	40,254	39,735	39,735	33,355	34,200	35,212
House Numbering	2,665	2,709	2,708	2,708	2,708	2,708
Hazardous Properties	3,376	2,839	2,825	2,893	2,964	3,036
Unsightly Premises	1,915	2,054	2,529	2,598	2,670	2,744
Southern Community Transit	103,387	208,609	231,556	277,867	297,317	315,156
Solid Waste Management	45,164	51,821	58,557	64,414	74,075	88,890
Animal Control Area A,B,C, Lantzville	19,036	20,191	21,647	22,234	22,838	23,458
Regional Parks - Operations	73,817	82,675	100,147	106,156	112,529	117,033
Regional Parks - Acquisitions	57,860	57,840	58,040	58,240	58,440	58,640
Community Parks	240,631	240,631	245,444	250,350	255,360	260,466
Southern Community Recreation	476,337	423,530	450,537	471,797	494,112	530,079
Electoral Area A Recreation	231,385	233,699	238,373	243,140	248,003	252,963
Port Theatre/Cultural Centre Contribution	16,817	16,949	17,564	18,090	18,633	19,192
Liquid Waste Management Planning	7,546	7,892	8,129	8,454	8,792	9,232
Drinking Water/Watershed Protection	34,716	34,704	34,824	34,944	35,064	35,184
D68 Search & Rescue	3,145	3,590	3,597	3,602	3,607	3,613
D68 Emergency 911	48,799	47,774	40,647	41,862	43,114	44,403
Emergency Planning	49,396	52,239	53,807	55,421	57,083	58,796
Noise Control	15,726	17,046	18,630	19,151	19,687	20,239
Feasibility Studies	20,000	20,000	20,000	20,000	4,658	0
<b>Regional District General Services Requisition</b>	<b>\$1,969,329</b>	<b>\$2,008,992</b>	<b>\$2,212,102</b>	<b>\$2,325,526</b>	<b>\$2,416,319</b>	<b>\$2,523,779</b>
Vancouver Island Regional Library	370,248	382,303	393,772	405,585	417,752	430,285
<b>Total Requisition</b>	<b>\$2,339,577</b>	<b>\$2,391,295</b>	<b>\$2,605,874</b>	<b>\$2,731,111</b>	<b>\$2,834,071</b>	<b>\$2,954,064</b>
<b>LOCAL SERVICE AREAS</b>						
Cassidy Waterloo Fire	210,640	225,385	241,162	258,043	276,106	358,938
Cedar Estates Stormwater	5,014	5,114	5,267	5,425	5,588	5,756

**REGIONAL DISTRICT OF NANAIMO**  
**TAX REQUISITION MEMBER RATES FORECAST**  
**2022-2025**  
**ELECTORAL AREA A**

	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Southern Community Restorative Justice	0.003	0.004	0.004	0.004	0.004	0.004
Electoral Area Community Planning	0.145	0.148	0.161	0.166	0.173	0.175
Regional Growth Strategy	0.022	0.020	0.020	0.016	0.016	0.017
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.001	0.001	0.001	0.001	0.001
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Transit	0.056	0.106	0.115	0.136	0.143	0.149
Solid Waste Management	0.024	0.026	0.029	0.031	0.036	0.042
Animal Control Area A,B,C,Lantzville	0.010	0.010	0.011	0.011	0.011	0.011
Noise Control	0.008	0.009	0.009	0.009	0.009	0.010
Regional Parks Operations	0.040	0.042	0.050	0.052	0.054	0.055
Community Parks	0.130	0.122	0.122	0.122	0.123	0.123
Southern Community Recreation	0.257	0.214	0.224	0.231	0.238	0.251
Area A Recreation & Culture	0.125	0.118	0.119	0.119	0.119	0.120
Port Theatre/Cultural Centre Contribution	0.009	0.009	0.009	0.009	0.009	0.009
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.002	0.002	0.002	0.002	0.002	0.002
D68 Emergency 911	0.026	0.024	0.020	0.020	0.021	0.021
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
Feasibility Studies	0.011	0.010	0.010	0.010	0.002	0.000
<b>Regional District General Services Rate</b>	<b>1.012</b>	<b>0.968</b>	<b>1.054</b>	<b>1.091</b>	<b>1.117</b>	<b>1.149</b>
Vancouver Island Regional Library	0.200	0.193	0.196	0.198	0.201	0.203
<b>General Services Tax Rate</b>	<b>1.212</b>	<b>1.161</b>	<b>1.250</b>	<b>1.289</b>	<b>1.318</b>	<b>1.352</b>
<b>General Services Cost per \$100,000</b>	<b>\$121.23</b>	<b>\$116.09</b>	<b>\$124.95</b>	<b>\$128.86</b>	<b>\$131.82</b>	<b>\$135.22</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$6.34</b>	<b>(\$5.14)</b>	<b>\$8.86</b>	<b>\$3.91</b>	<b>\$2.96</b>	<b>\$3.40</b>
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Local Service Area Rates</b>						
Cassidy Waterloo Fire	0.825	0.831	0.874	0.919	0.967	0.967
Cedar Estates Stormwater	0.181	0.160	0.161	0.164	0.166	0.168
<b>Average Residential Value*</b>	<b>\$501,448</b>	<b>\$534,766</b>	<b>\$534,766</b>	<b>\$534,766</b>	<b>\$534,766</b>	<b>\$534,766</b>
Property tax based on Average Residential Value	\$640	\$653	\$700	\$721	\$737	\$755

\*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

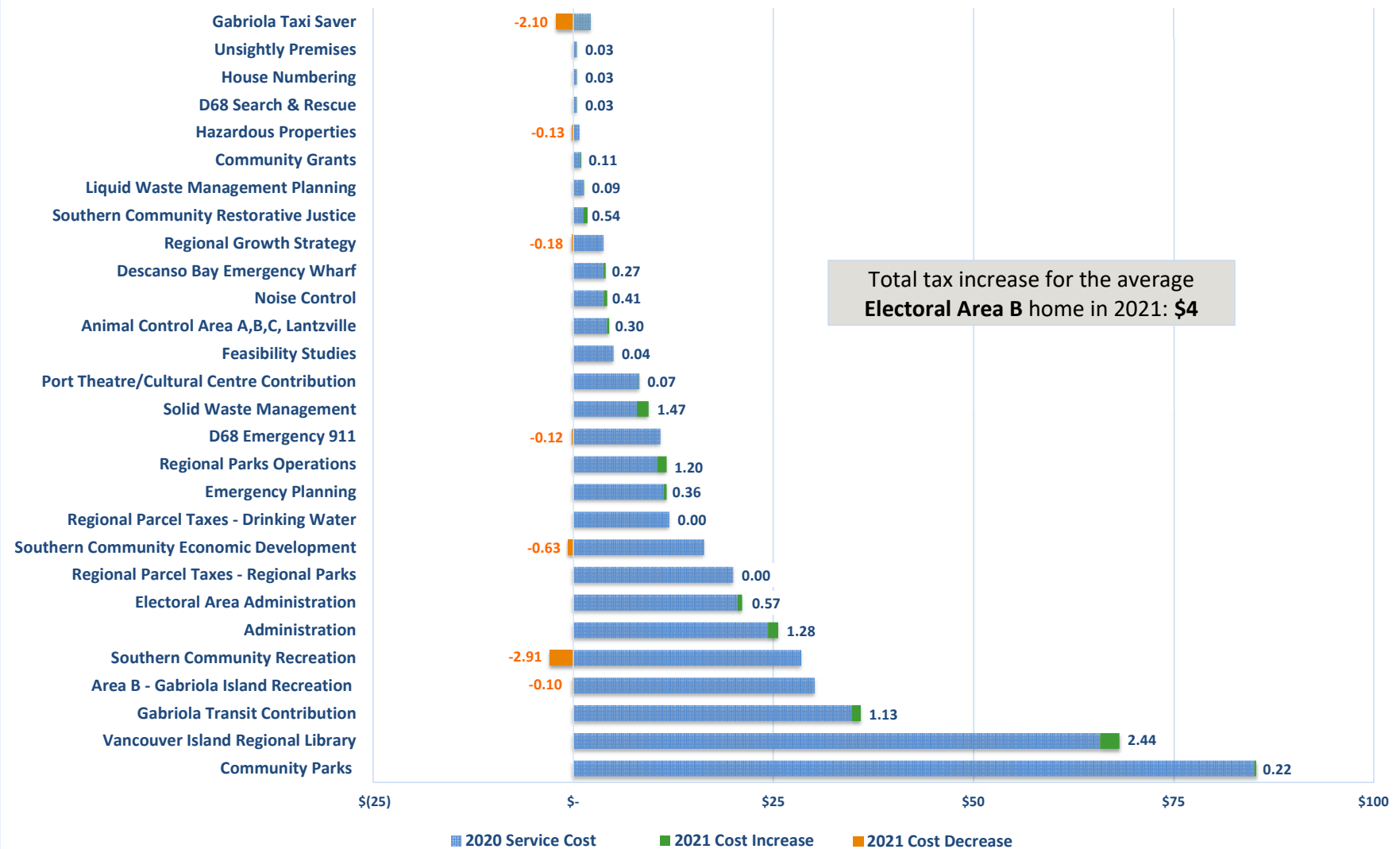
## Electoral Area B

*Gabriola, DeCourcy, Mudge Islands*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area B Home Tax Change

2021 Total Cost for the average **Electoral Area B** home (\$449,037) = **\$419**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA B**

	Electoral Area B	Electoral Area B	Changed Service Level
	Final 2020	Final 2021	
Administration	96,732	102,152	
Community Grants	3,544	3,950	
Electoral Areas Administration	82,941	84,118	
Southern Community Restorative Justice	5,070	6,832	
Regional Growth Strategy	14,353	14,203	
House Numbering	2,419	2,454	
Southern Community Economic Development	65,000	62,734	
Hazardous Properties	3,064	2,572	
Unsightly Premises	1,738	1,860	
Gabriola Emergency Wharf	15,692	15,535	
Gabriola Transit Contribution	139,470	143,002	
Gabriola Taxi Saver	7,168	0	
Solid Waste Management	32,708	37,627	3,330
Animal Control Area A, B, C, Lantzville	17,278	18,289	
Regional Parks - Operations	42,180	47,241	
Regional Parks - Acquisitions & Capital	75,700	75,720	
Community Parks	340,377	340,377	
Southern Community Recreation	114,750	102,171	(12,579)
Gabriola Island Recreation	110,305	109,699	
Port Theatre/Cultural Centre Contribution	32,834	32,957	
Liquid Waste Management Planning	5,465	5,731	
Drinking Water/Watershed Protection	45,420	45,432	
D68 Search & Rescue	1,797	2,051	187
D68 Emergency 911	44,292	43,274	(1,018)
Emergency Planning	44,833	47,319	
Noise Control	14,048	15,397	
Feasibility Studies	20,000	20,000	
<b>Regional District General Services Requisition</b>	<b>\$1,379,178</b>	<b>\$1,382,697</b>	<b>(\$10,080)</b>
Vancouver Island Regional Library	263,514	272,626	9,112
<b>Total Requisition</b>	<b>\$1,642,692</b>	<b>\$1,655,323</b>	<b>(\$968)</b>

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA B**

	Electoral Area B	Electoral Area B	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	0.002	0.002	
Electoral Area Administration	0.049	0.047	
Southern Community Restorative Justice	0.003	0.004	
Regional Growth Strategy	0.009	0.008	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.039	0.035	
Hazardous Properties	0.002	0.001	
Unightly Premises	0.001	0.001	
Descanso Bay Emergency Wharf	0.009	0.009	
Gabriola Transit Contribution	0.083	0.080	
Gabriola Taxi Saver	0.005	0.000	
Solid Waste Management	0.019	0.021	0.002
Animal Control Area A,B,C, Lantzville	0.010	0.010	
Noise Control	0.009	0.009	
Regional Parks Operations	0.025	0.026	
Community Parks	0.203	0.190	
Southern Community Recreation	0.068	0.057	(0.011)
Area B - Gabriola Island Recreation	0.072	0.067	
Port Theatre/Cultural Centre Contribution	0.020	0.018	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.026	0.024	(0.002)
Emergency Planning	0.027	0.026	
Feasibility Studies	0.012	0.011	
<b>Regional District General Services Rate</b>	<b>0.755</b>	<b>0.710</b>	<b>(0.011)</b>
Vancouver Island Regional Library	0.157	0.152	(0.005)
<b>General Services Tax Rate</b>	<b>0.912</b>	<b>0.862</b>	<b>(0.016)</b>
<b>General Services Cost per \$100,000</b>	<b>\$91.25</b>	<b>\$86.16</b>	<b>(\$1.60)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$1.26</b>	<b>(\$5.08)</b>	
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$0.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	
<b>Average Residential Value*</b>	<b>\$419,176</b>	<b>\$449,037</b>	<b>\$29,860</b>
<b>Property tax based on Average Residential Value</b>	<b>\$414</b>	<b>\$419</b>	<b>\$4</b>

\*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**  
**TAX REQUISITION FORECAST**  
**2022-2025**  
**ELECTORAL AREA B**

	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	96,732	102,152	111,458	114,801	118,245	121,793
Grants In Aid	3,544	3,950	4,064	4,064	4,064	4,064
Electoral Areas Administration	82,941	84,118	93,056	99,499	106,468	112,861
Southern Community Restorative Justice	5,070	6,832	6,837	6,842	6,848	6,853
Regional Growth Strategy	14,353	14,203	14,203	11,922	12,224	12,586
House Numbering	2,419	2,454	2,453	2,453	2,453	2,453
Southern Community Economic Development	65,000	62,734	65,000	65,000	65,000	65,000
Hazardous Properties	3,064	2,572	2,558	2,620	2,684	2,750
Unightly Premises	1,738	1,860	2,290	2,353	2,418	2,485
Gabriola Emergency Wharf	15,692	15,535	15,380	15,226	15,074	15,375
Gabriola Transit Contribution	139,470	143,002	148,625	151,625	154,686	157,810
Gabriola Taxi Saver	7,168	0	8,515	8,530	8,546	8,563
Solid Waste Management	32,708	37,627	42,519	46,771	53,787	64,544
Animal Control Area A,B,C, Lantzville	17,278	18,289	19,608	20,139	20,686	21,249
Regional Parks - Operations	42,180	47,241	57,225	60,659	64,300	66,874
Regional Parks - Acquisitions	75,700	75,720	75,900	76,080	76,260	76,440
Community Parks	340,377	340,377	347,185	354,110	361,214	368,419
Southern Community Recreation	114,750	102,171	108,895	114,016	119,390	128,240
Gabriola Island Recreation	110,305	109,699	123,709	124,494	125,244	125,937
Port Theatre/Cultural Centre Contribution	32,834	32,957	33,556	34,059	34,570	35,089
Liquid Waste Management Planning	5,465	5,731	5,902	6,139	6,384	6,703
Wastewater Northern Community						
Drinking Water/Watershed Protection	45,420	45,432	45,540	45,648	45,756	45,864
D68 Search & Rescue	1,797	2,051	2,055	2,058	2,061	2,065
D68 Emergency 911	44,292	43,274	36,818	37,919	39,052	40,220
Emergency Planning	44,833	47,319	48,738	50,200	51,706	53,258
Noise Control	14,048	15,397	16,834	17,271	17,720	18,184
Feasibility Studies	20,000	20,000	20,000	20,000	11,400	0
<b>Regional District General Services Requisition</b>	<b>\$1,379,178</b>	<b>\$1,382,697</b>	<b>\$1,458,923</b>	<b>\$1,494,498</b>	<b>\$1,528,240</b>	<b>\$1,565,679</b>
Vancouver Island Regional Library	263,514	272,626	280,805	289,229	297,905	306,843
<b>Total Requisition</b>	<b>\$1,642,692</b>	<b>\$1,655,323</b>	<b>\$1,739,728</b>	<b>\$1,783,727</b>	<b>\$1,826,145</b>	<b>\$1,872,522</b>

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST  
2022-2025  
ELECTORAL AREA B**

	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Southern Community Restorative Justice	0.003	0.004	0.004	0.004	0.004	0.004
Regional Growth Strategy	0.009	0.008	0.008	0.006	0.006	0.007
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Economic Development	0.039	0.035	0.036	0.035	0.035	0.034
Hazardous Properties	0.002	0.001	0.001	0.001	0.001	0.001
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Descanso Bay Emergency Wharf	0.009	0.009	0.008	0.008	0.008	0.008
Gabriola Transit Contribution	0.083	0.080	0.082	0.082	0.082	0.082
Gabriola Taxi Saver	0.005	0.000	0.005	0.005	0.005	0.005
Solid Waste Management	0.019	0.021	0.023	0.025	0.029	0.034
Animal Control Area A,B,C,Lantzville	0.010	0.010	0.011	0.011	0.011	0.011
Noise Control	0.009	0.009	0.010	0.010	0.010	0.010
Regional Parks Operations	0.025	0.026	0.031	0.033	0.034	0.035
Community Parks	0.203	0.190	0.191	0.191	0.192	0.192
Southern Community Recreation	0.068	0.057	0.060	0.062	0.063	0.067
Area B - Gabriola Island Recreation	0.072	0.067	0.074	0.073	0.073	0.072
Port Theatre/Cultural Centre Contribution	0.020	0.018	0.018	0.018	0.018	0.018
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	0.026	0.024	0.020	0.020	0.021	0.021
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
Feasibility Studies	0.012	0.011	0.011	0.011	0.006	0.000
<b>Regional District General Services Rate</b>	<b>0.755</b>	<b>0.710</b>	<b>0.741</b>	<b>0.747</b>	<b>0.754</b>	<b>0.761</b>
Vancouver Island Regional Library	0.157	0.152	0.154	0.156	0.158	0.160
<b>General Services Tax Rate</b>	<b>0.912</b>	<b>0.862</b>	<b>0.895</b>	<b>0.903</b>	<b>0.912</b>	<b>0.921</b>
<b>General Services Cost per \$100,000</b>	<b>\$91.25</b>	<b>\$86.16</b>	<b>\$89.52</b>	<b>\$90.30</b>	<b>\$91.23</b>	<b>\$92.12</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$1.26</b>	<b>(\$5.09)</b>	<b>\$3.35</b>	<b>\$0.78</b>	<b>\$0.93</b>	<b>\$0.89</b>
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Average Residential Value*	\$419,176	\$449,037	\$449,037	\$449,037	\$449,037	\$449,037
Property tax based on Average Residential Value	\$414	\$419	\$434	\$437	\$442	\$446

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





REGIONAL  
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OF NANAIMO

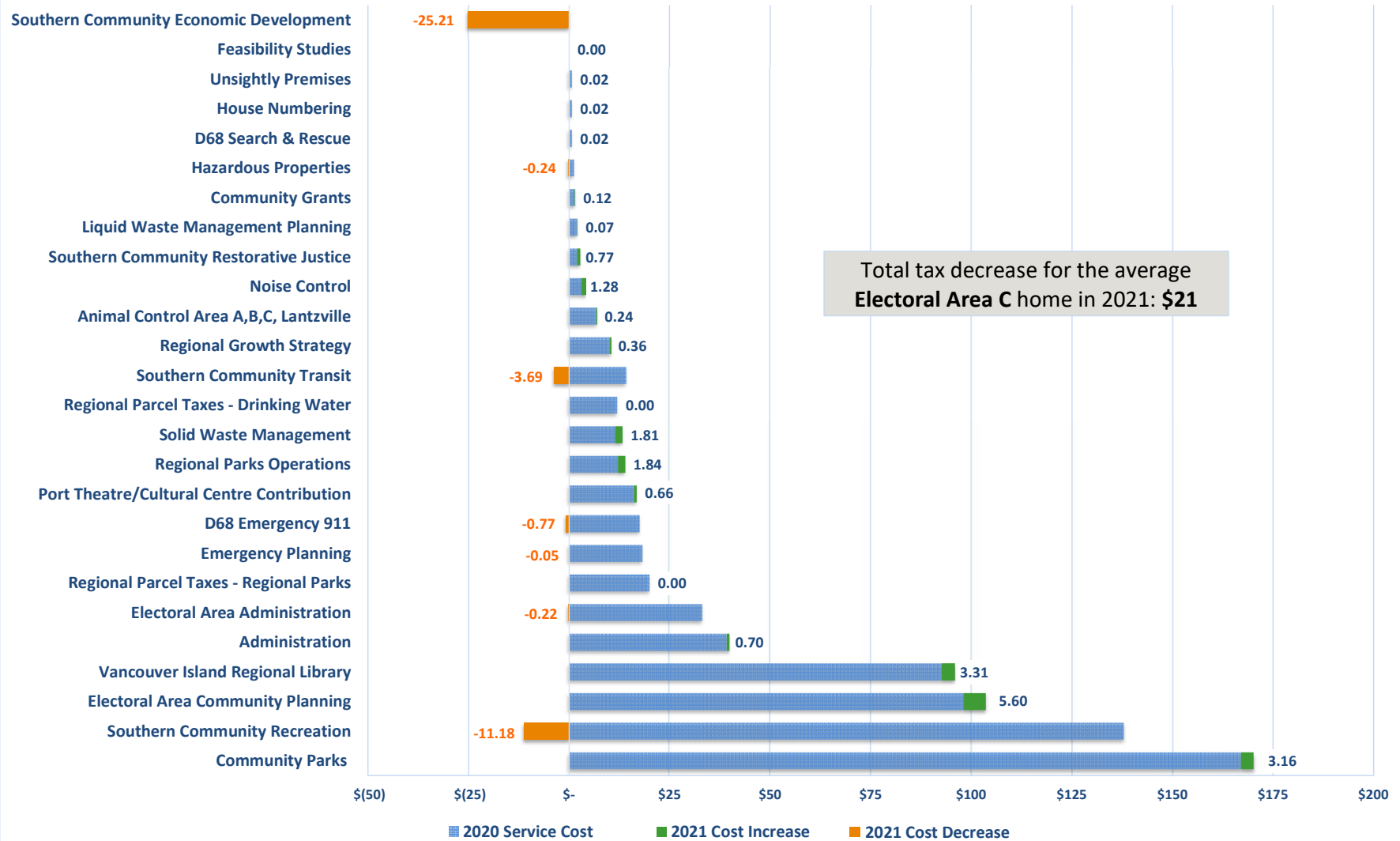
## Electoral Area C

*Extension, Nanaimo Lakes, East Wellington, Pleasant Valley*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area C Home Tax Change

2021 Total Cost for the average **Electoral Area C** home (\$700,256) = **\$697**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA C**

	Electoral Area C	Electoral Area C	Changed Service Level
	Final 2020	Final 2021	
Administration	92,395	91,574	
Community Grants	3,385	3,541	
Electoral Areas Administration	79,222	75,408	
Southern Community Restorative Justice	5,074	6,355	
Electoral Area Community Planning	233,324	237,538	
Regional Growth Strategy	24,615	23,442	
House Numbering	2,310	2,200	
Southern Community Economic Development	0	(57,200)	
Hazardous Properties	2,927	2,306	
Unightly Premises	1,660	1,668	
Southern Community Transit	12,059	8,824	436
Solid Waste Management	27,596	30,546	2,703
Animal Control Area A, B, C, Lantzville	16,503	16,395	
Regional Parks - Operations	29,368	32,892	
Regional Parks - Acquisitions & Capital	28,960	29,160	
Community Parks - Extension and Wellington combined	175,438	175,438	
Southern Community Recreation	327,427	290,335	(37,092)
Port Theatre/Cultural Centre Contribution	21,184	21,231	
Liquid Waste Management Planning	4,611	4,652	
Drinking Water/Watershed Protection	17,376	17,496	
D68 Search & Rescue	1,252	1,428	129
D68 Emergency 911	42,305	38,792	(3,513)
Emergency Planning	42,823	42,419	
Noise Control	7,456	10,134	
<b>Regional District General Services Requisition</b>	<b>\$1,199,270</b>	<b>\$1,106,574</b>	<b>(\$37,337)</b>
Vancouver Island Regional Library	219,783	219,196	(587)
<b>Total Requisition</b>	<b>\$1,419,053</b>	<b>\$1,325,770</b>	<b>(\$37,924)</b>

<b>LOCAL SERVICE AREAS</b>		
Cassidy Waterloo Fire	210,640	225,385
Wellington Fire/Streetlighting	95,232	95,765
Extension Fire	192,200	203,732
Nanaimo River Fire	17,792	17,797

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA C**

	Electoral Area C	Electoral Area C	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	0.002	0.002	
Electoral Area Administration	0.049	0.047	
Southern Community Restorative Justice	0.003	0.004	
Electoral Area Community Planning	0.145	0.148	
Regional Growth Strategy	0.015	0.015	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.000	(0.036)	
Hazardous Properties	0.002	0.001	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.021	0.015	0.001
Solid Waste Management	0.017	0.019	0.002
Animal Control Area A,B,C, Lantzville	0.010	0.010	
Noise Control	0.005	0.006	
Regional Parks Operations	0.018	0.020	
Community Parks	0.247	0.243	
Southern Community Recreation	0.204	0.181	(0.023)
Port Theatre/Cultural Centre Contribution	0.024	0.024	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.026	0.024	(0.002)
Emergency Planning	0.027	0.026	
<b>Regional District General Services Rate</b>	<b>0.878</b>	<b>0.813</b>	<b>(0.022)</b>
Vancouver Island Regional Library	0.137	0.137	0.000
<b>General Services Tax Rate</b>	<b>1.015</b>	<b>0.950</b>	<b>(0.022)</b>
<b>General Services Cost per \$100,000</b>	<b>\$101.54</b>	<b>\$94.99</b>	<b>(\$2.20)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$1.76</b>	<b>(\$6.55)</b>	
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$0.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	
<b>Local Service Area Rates</b>			
Cassidy Waterloo Fire	0.825	0.831	
Wellington Fire/Streetlighting	0.766	0.754	
Extension Fire	0.802	0.807	
Nanaimo River Fire	0.404	0.363	
Average Residential Value*	\$676,105	\$700,256	\$24,151
Property tax based on Average Residential Value	\$719	\$697	(\$21)

\*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  
TAX REQUISITION FORECAST  
2022-2025  
ELECTORAL AREA C**

	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	92,395	91,574	99,917	102,914	106,001	109,182
Grants In Aid	3,385	3,541	3,644	3,644	3,644	3,644
Electoral Areas Administration	79,222	75,408	83,420	89,196	95,444	101,174
Southern Community Restorative Justice	5,074	6,355	6,360	6,364	6,368	6,374
Electoral Area Community Planning	233,324	237,538	263,269	275,151	291,970	301,139
Regional Growth Strategy	24,615	23,442	23,442	19,678	20,178	20,774
House Numbering	2,310	2,200	2,199	2,199	2,199	2,199
Hazardous Properties	2,927	2,306	2,294	2,349	2,406	2,465
Unightly Premises	1,660	1,668	2,053	2,110	2,168	2,228
Southern Community Transit	12,059	8,824	9,795	11,753	12,576	13,331
Solid Waste Management	27,596	30,546	34,517	37,968	43,664	52,397
Animal Control Area A,B,C, Lantzville	16,503	16,395	17,578	18,054	18,544	19,048
Regional Parks - Operations	29,368	32,892	39,843	42,234	44,769	46,561
Regional Parks - Acquisitions	28,960	29,160	29,360	29,560	29,760	29,960
Community Parks - Extension + Wellington combined	175,438	175,438	188,094	196,652	202,740	207,923
Southern Community Recreation	327,427	290,335	307,694	322,311	337,658	361,350
Port Theatre/Cultural Centre Contribution	21,184	21,231	22,092	22,755	23,438	24,141
Liquid Waste Management Planning	4,611	4,652	4,792	4,983	5,183	5,442
Drinking Water/Watershed Protection	17,376	17,496	17,616	17,736	17,856	17,976
D68 Search & Rescue	1,252	1,428	1,431	1,433	1,435	1,438
D68 Emergency 911	42,305	38,792	33,006	33,992	35,009	36,055
Emergency Planning	42,823	42,419	43,691	45,002	46,352	47,743
Noise Control	7,456	10,134	12,118	14,548	15,991	16,947
Feasibility Studies	0	0	0	0	0	0
<b>Regional District General Services Requisition</b>	<b>\$1,199,270</b>	<b>\$1,106,574</b>	<b>\$1,248,225</b>	<b>\$1,302,586</b>	<b>\$1,365,353</b>	<b>\$1,429,491</b>
Vancouver Island Regional Library	219,783	219,196	225,772	232,545	239,522	246,707
<b>Total Requisition</b>	<b>\$1,419,053</b>	<b>\$1,325,770</b>	<b>\$1,473,997</b>	<b>\$1,535,131</b>	<b>\$1,604,875</b>	<b>\$1,676,198</b>

<b>LOCAL SERVICE AREAS</b>						
Cassidy Waterloo Fire	210,640	225,385	241,162	258,043	276,106	358,938
Wellington Fire/Streetlighting	95,232	95,765	99,934	102,902	105,960	109,108
Extension Fire	192,200	203,732	215,956	237,552	261,307	279,598
Nanaimo River Fire	17,792	17,797	17,796	17,796	17,796	17,796

**REGIONAL DISTRICT OF NANAIMO**  
**TAX REQUISITION MEMBER RATES FORECAST**  
**2022-2025**  
**ELECTORAL AREA C**

	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Southern Community Restorative Justice	0.003	0.004	0.004	0.004	0.004	0.004
Electoral Area Community Planning	0.145	0.148	0.161	0.166	0.173	0.175
Regional Growth Strategy	0.015	0.015	0.014	0.012	0.012	0.012
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.001	0.001	0.001	0.001	0.001
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Transit	0.021	0.015	0.017	0.019	0.021	0.021
Solid Waste Management	0.017	0.019	0.021	0.023	0.026	0.031
Animal Control Area A,B,C,Lantzville	0.010	0.010	0.011	0.011	0.011	0.011
Noise Control	0.005	0.006	0.007	0.009	0.009	0.010
Regional Parks Operations	0.018	0.020	0.024	0.025	0.027	0.027
Community Parks	0.247	0.243	0.255	0.262	0.266	0.269
Southern Community Recreation	0.204	0.181	0.188	0.194	0.200	0.210
Port Theatre/Cultural Centre Contribution	0.024	0.024	0.025	0.025	0.025	0.025
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	0.026	0.024	0.020	0.020	0.021	0.021
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
<b>Regional District General Services Rate</b>	<b>0.878</b>	<b>0.813</b>	<b>0.896</b>	<b>0.922</b>	<b>0.952</b>	<b>0.977</b>
Vancouver Island Regional Library	0.137	0.137	0.138	0.140	0.142	0.144
<b>General Services Tax Rate</b>	<b>1.015</b>	<b>0.950</b>	<b>1.034</b>	<b>1.062</b>	<b>1.094</b>	<b>1.121</b>
<b>General Services Cost per \$100,000</b>	<b>\$101.54</b>	<b>\$94.99</b>	<b>\$103.36</b>	<b>\$106.22</b>	<b>\$109.42</b>	<b>\$112.09</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$1.75</b>	<b>(\$6.55)</b>	<b>\$8.37</b>	<b>\$2.86</b>	<b>\$3.20</b>	<b>\$2.67</b>
<b>Regional Parcel Taxes</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>	<b>\$32.00</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Local Service Area Rates</b>						
Cassidy Waterloo Fire	0.825	0.831	0.874	0.919	0.967	1.236
Wellington Fire/Streetlighting	0.766	0.754	0.773	0.782	0.792	0.802
Extension Fire	0.802	0.807	0.841	0.909	0.983	1.035
Nanaimo River Fire	0.404	0.363	0.357	0.351	0.345	0.340
Average Residential Value*	\$676,105	\$700,256	\$700,256	\$700,256	\$700,256	\$700,256
Property tax based on Average Residential Value	\$718	\$697	\$756	\$776	\$798	\$817

\*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

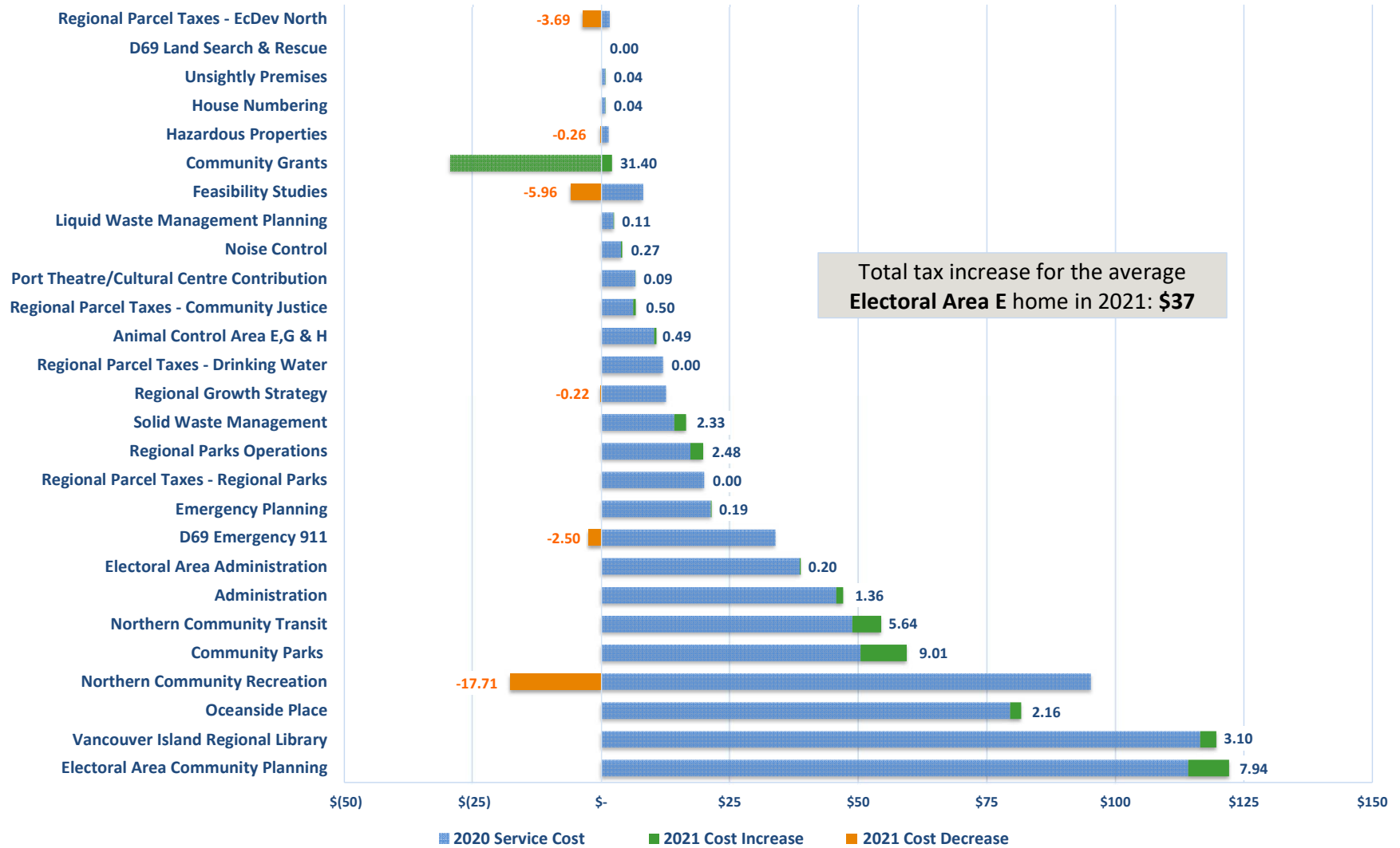
## Electoral Area E

*Nanoose Bay*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area E Home Tax Change

2021 Total Cost for the average **Electoral Area E** home (\$824,946) = **\$770**





**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA E**

	Electoral Area E	Electoral Area E	Changed Service Level
	Final 2020	Final 2021	
Administration	167,232	172,620	
Community Grants	(108,274)	7,512	
Electoral Areas Administration	143,391	142,146	
D69 Community Justice	21,260	23,044	
Electoral Area Community Planning	407,779	432,241	
Regional Growth Strategy	47,790	46,700	
House Numbering	4,181	4,146	
Northern Community Economic Development	5,521	(7,134)	
Hazardous Properties	5,297	4,346	
Unightly Premises	3,005	3,144	
Northern Community Transit	180,624	201,060	
Solid Waste Management	53,587	60,862	5,385
Animal Control Area E, G, H	36,779	39,192	
Regional Parks - Operations	64,059	71,747	
Regional Parks - Acquisitions & Capital	68,540	68,760	
Community Parks	187,000	219,203	
Northern Community Recreation	351,190	283,378	(3,446)
Oceanside Place	293,316	299,820	
Port Theatre/Cultural Centre Contribution	24,138	24,327	
Liquid Waste Management Planning	8,953	9,269	
Drinking Water/Watershed Protection	41,124	41,256	
D69 Land Search & Rescue	1,378	1,378	
D69 Emergency 911	126,115	114,281	(11,834)
Emergency Planning	77,508	79,961	
Noise Control	13,878	14,798	
Feasibility Studies	30,000	7,750	
<b>Regional District General Services Requisition</b>	<b>\$2,255,371</b>	<b>\$2,365,807</b>	<b>(\$9,895)</b>
Vancouver Island Regional Library	429,671	439,154	9,483
<b>Total Requisition</b>	<b>\$2,685,042</b>	<b>\$2,804,961</b>	<b>(\$412)</b>

<b>LOCAL SERVICE AREAS</b>		
Nanose Bay Fire	932,491	966,141
Fairwinds Streetlighting	24,910	24,910
Rural Areas Streetlighting	20,308	20,308

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA E**

	Electoral Area E	Electoral Area E	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	(0.037)	0.002	
Electoral Area Administration	0.049	0.047	
Electoral Area Community Planning	0.145	0.148	
Regional Growth Strategy	0.016	0.015	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.062	0.066	
Solid Waste Management	0.018	0.020	0.002
Animal Control Area E, G & H	0.013	0.013	
Noise Control	0.005	0.005	
Regional Parks Operations	0.022	0.024	
Community Parks	0.064	0.072	
Northern Community Recreation	0.121	0.094	(0.002)
Oceanside Place	0.101	0.099	
Port Theatre/Cultural Centre Contribution	0.008	0.008	
Liquid Waste Management Planning	0.003	0.003	
D69 Emergency 911	0.043	0.038	(0.005)
Emergency Planning	0.027	0.026	
Feasibility Studies	0.010	0.003	
<b>Regional District General Services Rate</b>	<b>0.732</b>	<b>0.743</b>	<b>(0.005)</b>
Vancouver Island Regional Library	0.148	0.145	(0.003)
<b>General Services Tax Rate</b>	<b>0.880</b>	<b>0.888</b>	<b>(0.008)</b>
<b>General Services Cost per \$100,000</b>	<b>\$87.99</b>	<b>\$88.84</b>	<b>(\$0.80)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$0.67</b>	<b>\$0.85</b>	
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>(\$3.18)</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	
<b>Local Service Area Rates</b>			
Nanoose Bay Fire	0.302	0.300	
Fairwinds Streetlighting	0.037	0.035	
Rural Areas Streetlighting	0.053	0.052	
Average Residential Value*	\$787,264	\$824,946	\$37,681
Property tax based on Average Residential Value	\$733	\$770	\$37

\*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  
TAX REQUISITION FORECAST  
2022-2025  
ELECTORAL AREA E**

	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	167,232	172,620	188,346	193,997	199,816	205,811
Grants In Aid	-108,274	7,512	7,705	7,705	7,705	7,705
Electoral Areas Administration	143,391	142,146	157,250	168,138	179,915	190,717
D69 Community Justice	21,260	23,044	23,019	23,000	22,981	22,963
Electoral Area Community Planning	407,779	432,241	479,066	500,685	531,292	547,977
Regional Growth Strategy	47,790	46,700	46,700	39,202	40,196	41,384
House Numbering	4,181	4,146	4,145	4,145	4,145	4,145
Northern Community Economic Development	5,521	-7,134	0	0	0	0
Hazardous Properties	5,297	4,346	4,323	4,428	4,536	4,647
Unightly Premises	3,005	3,144	3,870	3,977	4,087	4,200
Northern Community Transit	180,624	201,060	225,188	258,966	292,632	317,423
Solid Waste Management	53,587	60,862	68,774	75,652	87,000	104,399
Animal Control Area E,G,H,	36,779	39,192	39,937	41,203	42,507	43,851
Regional Parks - Operations	64,059	71,747	86,909	92,123	97,654	101,562
Regional Parks - Acquisitions	68,540	68,760	68,860	68,960	69,060	69,160
Community Parks	187,000	219,203	230,163	237,087	241,849	246,707
Northern Community Recreation	351,190	283,378	395,153	364,253	371,984	362,693
Oceanside Place	293,316	299,820	305,816	311,932	318,171	324,535
Port Theatre/Cultural Centre Contribution	24,138	24,327	25,209	25,965	26,744	27,547
Liquid Waste Management Planning	8,953	9,269	9,547	9,929	10,326	10,843
Drinking Water/Watershed Protection	41,124	41,256	41,316	41,376	41,436	41,496
D69 Land Search & Rescue	1,378	1,378	1,380	1,382	1,384	1,386
D69 Emergency 911	126,115	114,281	118,610	121,664	122,611	123,443
Emergency Planning	77,508	79,961	82,360	84,831	87,376	89,997
Noise Control	13,878	14,798	16,197	16,630	17,075	17,534
Feasibility Studies	30,000	7,750	15,000	10,000	9,736	0
<b>Regional District General Services Requisition</b>	<b>\$2,255,371</b>	<b>\$2,365,807</b>	<b>\$2,644,843</b>	<b>\$2,707,230</b>	<b>\$2,832,218</b>	<b>\$2,912,125</b>
Vancouver Island Regional Library	429,671	439,154	452,329	465,899	479,876	494,272
<b>Total Requisition</b>	<b>\$2,685,042</b>	<b>\$2,804,961</b>	<b>\$3,097,172</b>	<b>\$3,173,129</b>	<b>\$3,312,094</b>	<b>\$3,406,397</b>
<b>LOCAL SERVICE AREAS</b>						
Nanoose Bay Fire	932,491	966,141	979,675	1,009,065	1,039,337	1,070,518
Fairwinds Streetlighting	24,910	24,910	25,657	26,427	27,220	28,036
Rural Areas Streetlighting	20,308	20,308	20,917	21,545	22,191	22,857

**REGIONAL DISTRICT OF NANAIMO**  
**TAX REQUISITION MEMBER RATES FORECAST**  
**2022-2025**  
**ELECTORAL AREA E**

	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	(0.037)	0.002	0.003	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Electoral Area Community Planning	0.145	0.148	0.161	0.166	0.173	0.175
Regional Growth Strategy	0.016	0.015	0.015	0.013	0.013	0.013
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.001	0.001	0.001	0.001	0.001
Unsightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.062	0.066	0.073	0.083	0.092	0.098
Solid Waste Management	0.018	0.020	0.022	0.024	0.027	0.032
Animal Control Area E,G,H, Noise Control	0.013 0.005	0.013 0.005	0.013 0.005	0.013 0.005	0.013 0.005	0.014 0.005
Regional Parks Operations	0.022	0.024	0.028	0.029	0.031	0.031
Community Parks	0.064	0.072	0.075	0.076	0.076	0.076
Northern Community Recreation	0.121	0.094	0.128	0.116	0.117	0.112
Oceanside Place	0.101	0.099	0.099	0.100	0.100	0.100
Port Theatre/Cultural Centre Contribution	0.008	0.008	0.008	0.008	0.008	0.009
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D69 Land Search & Rescue	0.000	0.000	0.000	0.000	0.000	0.000
D69 Emergency 911	0.043	0.038	0.039	0.039	0.039	0.038
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
Feasibility Studies	0.010	0.003	0.005	0.003	0.003	0.000
<b>Regional District General Services Rate</b>	<b>0.732</b>	<b>0.743</b>	<b>0.819</b>	<b>0.828</b>	<b>0.854</b>	<b>0.863</b>
Vancouver Island Regional Library	0.148	0.145	0.147	0.149	0.151	0.153
<b>General Services Tax Rate</b>	<b>0.880</b>	<b>0.888</b>	<b>0.966</b>	<b>0.977</b>	<b>1.005</b>	<b>1.016</b>
<b>General Services Cost per \$100,000</b>	<b>\$87.99</b>	<b>\$88.84</b>	<b>\$96.63</b>	<b>\$97.67</b>	<b>\$100.47</b>	<b>\$101.57</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$0.67</b>	<b>\$0.85</b>	<b>\$7.78</b>	<b>\$1.04</b>	<b>\$2.80</b>	<b>\$1.10</b>
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	<b>\$2.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Local Service Area Rates</b>						
Nanoose Bay Fire	0.302	0.300	0.299	0.303	0.306	0.310
Fairwinds Streetlighting	0.037	0.035	0.035	0.036	0.036	0.036
Rural Areas Streetlighting	0.053	0.052	0.052	0.053	0.054	0.054

Average Residential Value*	\$787,264	\$824,946	\$824,946	\$824,946	\$824,946	\$824,946
Property tax based on Average Residential Value	\$733	\$770	\$836	\$844	\$868	\$877

\*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

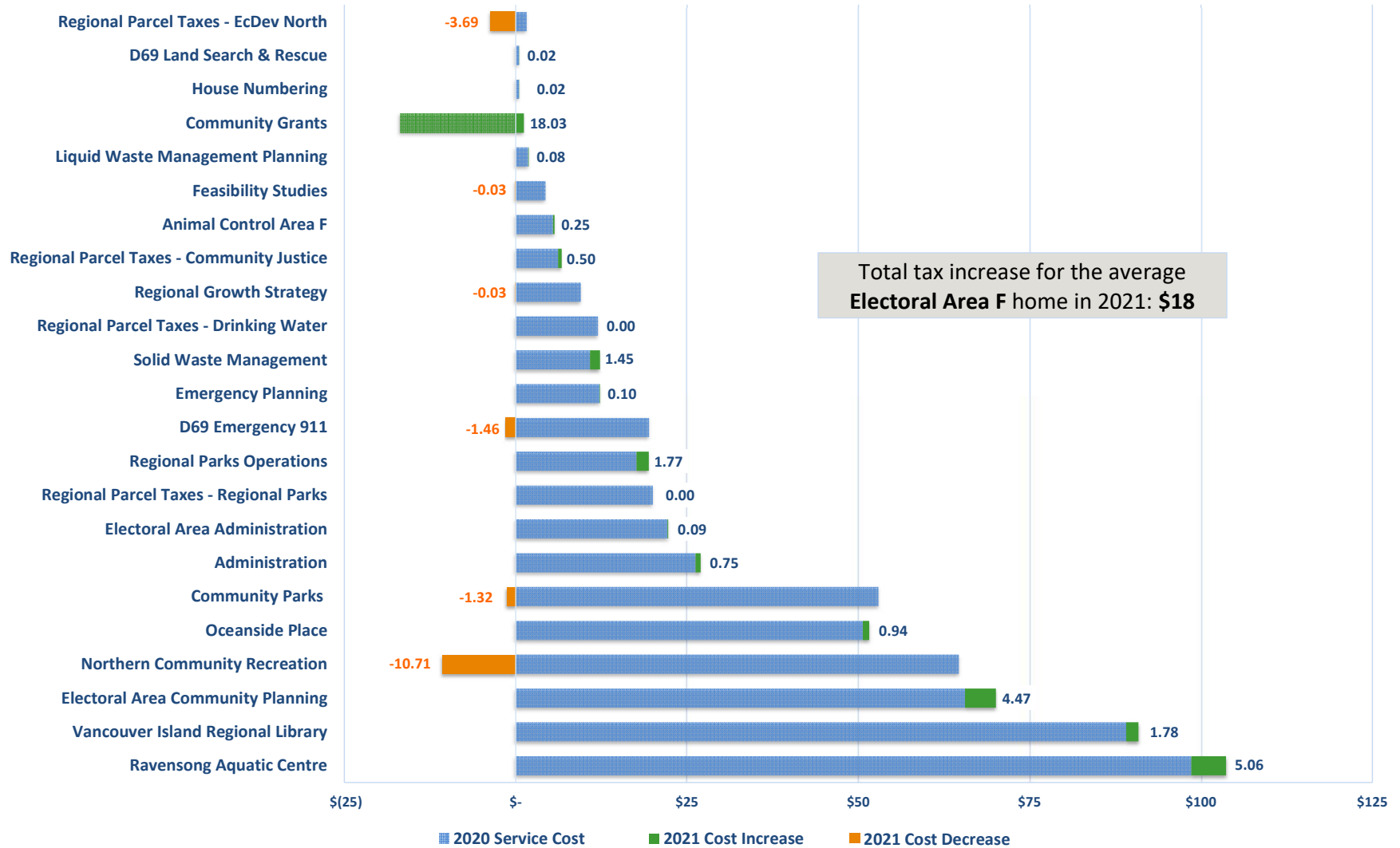
## Electoral Area F

*Coombs, Hilliers, Errington, Whiskey Creek, Meadowood*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area F Home Tax Change

2021 Total Cost for the average **Electoral Area F** home (\$473,181) = **\$593**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA F**

	Electoral Area F  Final 2020	Electoral Area F  Final 2021	Changed Service Level
Administration	120,124	124,745	
Community Grants	(77,773)	5,429	
Electoral Areas Administration	102,998	102,723	
D69 Community Justice	18,604	20,228	
Electoral Area Community Planning	303,348	323,582	
Regional Growth Strategy	44,652	43,702	
House Numbering	3,003	2,996	
Northern Community Economic Development	4,832	(6,262)	
Solid Waste Management	50,099	56,993	5,044
Animal Control Area F	25,000	25,265	
Regional Parks - Operations	80,783	90,477	
Regional Parks - Acquisitions & Capital	59,980	60,360	
Community Parks	244,736	237,474	
Northern Community Recreation	298,799	248,882	(4,603)
Oceanside Place	232,853	238,780	
Ravensong Aquatic Centre	454,729	478,771	
Liquid Waste Management Planning	8,371	8,680	
Drinking Water/Watershed Protection	35,988	36,216	
D69 Land Search & Rescue	1,738	1,738	
D69 Emergency 911	90,589	82,586	(8,003)
Emergency Planning	55,674	57,784	
Feasibility Studies	20,000	20,000	
<b>Regional District General Services Requisition</b>	<b>\$2,179,127</b>	<b>\$2,261,149</b>	<b>(\$7,562)</b>
Vancouver Island Regional Library	410,246	420,286	10,040
<b>Total Requisition</b>	<b>\$2,589,373</b>	<b>\$2,681,435</b>	<b>\$2,478</b>

<b>LOCAL SERVICE AREAS</b>		
Errington Fire	742,928	794,933
Coombs-Hilliars Fire	607,527	631,828
Nanoose Bay Fire	932,491	966,141
Dashwood Fire	812,750	845,260
Dashwood Fire Hall		50,000
French Creek Fire	699,827	741,964
Hwy # 4 Streetlighting	4,546	4,682
Meadowood Fire	139,858	46,701

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA F**

	Electoral Area F	Electoral Area F	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	(0.037)	0.002	
Electoral Area Administration	0.049	0.047	
Electoral Area Community Planning	0.145	0.148	
Regional Growth Strategy	0.021	0.020	
House Numbering	0.001	0.001	
Solid Waste Management	0.024	0.026	0.002
Animal Control Area F	0.012	0.012	
Regional Parks Operations	0.039	0.041	
Community Parks	0.117	0.109	
Northern Community Recreation	0.143	0.114	(0.004)
Oceanside Place	0.112	0.109	
Ravensong Aquatic Centre	0.218	0.219	
Liquid Waste Management Planning	0.004	0.004	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.038	(0.005)
Emergency Planning	0.027	0.026	
Feasibility Studies	0.010	0.009	
<b>Regional District General Services Rate</b>	<b>0.986</b>	<b>0.984</b>	<b>(0.007)</b>
Vancouver Island Regional Library	0.197	0.192	(0.005)
<b>General Services Tax Rate</b>	<b>1.183</b>	<b>1.176</b>	<b>(0.012)</b>
<b>General Services Cost per \$100,000</b>	<b>\$118.33</b>	<b>\$117.56</b>	<b>(\$1.20)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>(\$0.09)</b>	<b>(\$0.77)</b>	
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>(\$3.18)</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	

<b>Local Service Area Rates</b>		
Errington Fire	0.756	0.765
Coombs-Hilliers Fire	0.845	0.836
Nanoose Bay Fire	0.302	0.300
Dashwood Fire	0.976	0.995
Dashwood Fire Hall		0.082
French Creek Fire	0.445	0.455
Hwy. # 4 Streetlighting	0.002	0.002
Meadowood Fire	\$303	\$101

Average Residential Value*	\$452,130	\$473,181	\$21,051
Property tax based on Average Residential Value	\$575	\$593	\$18

\*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  
TAX REQUISITION FORECAST  
2022-2025  
ELECTORAL AREA F**

	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	120,124	124,745	136,110	140,193	144,399	148,731
Grants In Aid	-77,773	5,429	5,568	5,568	5,568	5,568
Electoral Areas Administration	102,998	102,723	113,638	121,506	130,017	137,823
D69 Community Justice	18,604	20,228	20,244	20,264	20,285	20,306
Electoral Area Community Planning	303,348	323,582	358,634	374,820	397,732	410,221
Regional Growth Strategy	44,652	43,702	43,702	36,684	37,614	38,727
House Numbering	3,003	2,996	2,995	2,995	2,995	2,995
Northern Community Economic Development	4,832	-6,262	0	0	0	0
Solid Waste Management	50,099	56,993	64,402	70,843	81,468	97,762
Animal Control Area F	25,000	25,265	26,948	27,675	28,173	28,681
Regional Parks - Operations	80,783	90,477	109,597	116,173	123,147	128,076
Regional Parks - Acquisitions	59,980	60,360	60,560	60,760	60,960	61,160
Community Parks	244,736	237,474	249,348	256,753	264,381	272,240
Northern Community Recreation	298,799	248,882	331,338	312,019	318,581	312,862
Oceanside Place	232,853	238,780	243,556	248,428	253,396	258,464
Ravensong Aquatic Centre	454,729	478,771	526,647	579,312	672,002	715,683
Liquid Waste Management Planning	8,371	8,680	8,940	9,298	9,670	10,153
Drinking Water/Watershed Protection	35,988	36,216	36,336	36,456	36,576	36,696
D69 Land Search & Rescue	1,738	1,738	1,740	1,743	1,746	1,748
D69 Emergency 911	90,589	82,586	85,714	87,922	88,606	89,207
Emergency Planning	55,674	57,784	59,518	61,304	63,143	65,037
Feasibility Studies	20,000	20,000	20,000	20,000	4,658	0
<b>Regional District General Services Requisition</b>	<b>\$2,179,127</b>	<b>\$2,261,149</b>	<b>\$2,505,535</b>	<b>\$2,590,716</b>	<b>\$2,745,117</b>	<b>\$2,842,140</b>
Vancouver Island Regional Library	410,246	420,286	432,895	445,882	459,257	473,036
<b>Total Requisition</b>	<b>\$2,589,373</b>	<b>\$2,681,435</b>	<b>\$2,938,430</b>	<b>\$3,036,598</b>	<b>\$3,204,374</b>	<b>\$3,315,176</b>

<b>LOCAL SERVICE AREAS</b>						
Errington Fire	742,928	794,933	858,528	927,210	1,001,387	1,071,484
Coombs-Hilliars Fire	607,527	631,828	663,419	696,590	724,454	753,432
Nanoose Bay Fire	932,491	966,141	979,675	1,009,065	1,039,337	1,070,518
Dashwood Fire	812,750	845,260	879,070	914,233	950,803	979,327
Dashwood Fire Hall		50,000	284,627	284,627	284,627	284,627
French Creek Fire	699,827	741,964	782,187	805,654	829,823	854,718
Hwy. # 4 Streetlighting	4,546	4,682	4,822	4,967	5,116	5,270
Meadowood Fire	139,858	46,701	88,394	88,394	88,394	88,394

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST  
2022-2025  
ELECTORAL AREA F**

	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	(0.037)	0.002	0.003	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Electoral Area Community Planning	0.145	0.148	0.161	0.166	0.173	0.175
Regional Growth Strategy	0.021	0.020	0.020	0.016	0.016	0.017
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.024	0.026	0.029	0.031	0.035	0.042
Animal Control Area F	0.012	0.012	0.012	0.012	0.012	0.012
Regional Parks Operations	0.039	0.041	0.049	0.051	0.054	0.055
Community Parks	0.117	0.109	0.112	0.113	0.115	0.116
Northern Community Recreation	0.143	0.114	0.149	0.138	0.138	0.134
Oceanside Place	0.112	0.109	0.110	0.110	0.110	0.111
Ravensong Aquatic Centre	0.218	0.219	0.237	0.256	0.292	0.306
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.038	0.039	0.039	0.039	0.038
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
Feasibility Studies	0.010	0.009	0.009	0.009	0.002	0.000
<b>Regional District General Services Rate</b>	<b>0.986</b>	<b>0.983</b>	<b>1.075</b>	<b>1.092</b>	<b>1.141</b>	<b>1.165</b>
Vancouver Island Regional Library	0.197	0.192	0.195	0.197	0.200	0.202
<b>General Services Tax Rate</b>	<b>1.183</b>	<b>1.175</b>	<b>1.270</b>	<b>1.289</b>	<b>1.341</b>	<b>1.367</b>
<b>General Services Cost per \$100,000</b>	<b>\$118.33</b>	<b>\$117.46</b>	<b>\$126.95</b>	<b>\$128.93</b>	<b>\$134.14</b>	<b>\$136.74</b>
<b>Change in General Services Cost per \$100,000</b>	<b>(\$0.09)</b>	<b>(\$0.87)</b>	<b>\$9.49</b>	<b>\$1.98</b>	<b>\$5.22</b>	<b>\$2.60</b>
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	<b>\$2.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Local Service Area Rates</b>						
Errington Fire	0.756	0.765	0.812	0.862	0.916	0.964
Coombs-Hilliers Fire	0.845	0.836	0.863	0.891	0.911	0.932
Nanoose Bay Fire	0.302	0.300	0.000	0.000	0.000	0.000
Dashwood Fire	0.976	0.995	1.017	1.040	1.063	1.077
Dashwood Fire Hall		0.082	0.457	0.449	0.442	0.435
French Creek Fire	0.445	0.455	0.472	0.478	0.484	0.490
Hwy. # 4 Streetlighting	0.002	0.002	0.002	0.002	0.002	0.002
Meadowood Fire	\$303	\$101	\$192	\$192	\$192	\$192

Average Residential Value*	\$452,130	\$473,181	\$473,181	\$473,181	\$473,181	\$473,181
Property tax based on Average Residential Value	\$575	\$592	\$639	\$649	\$673	\$686

\*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

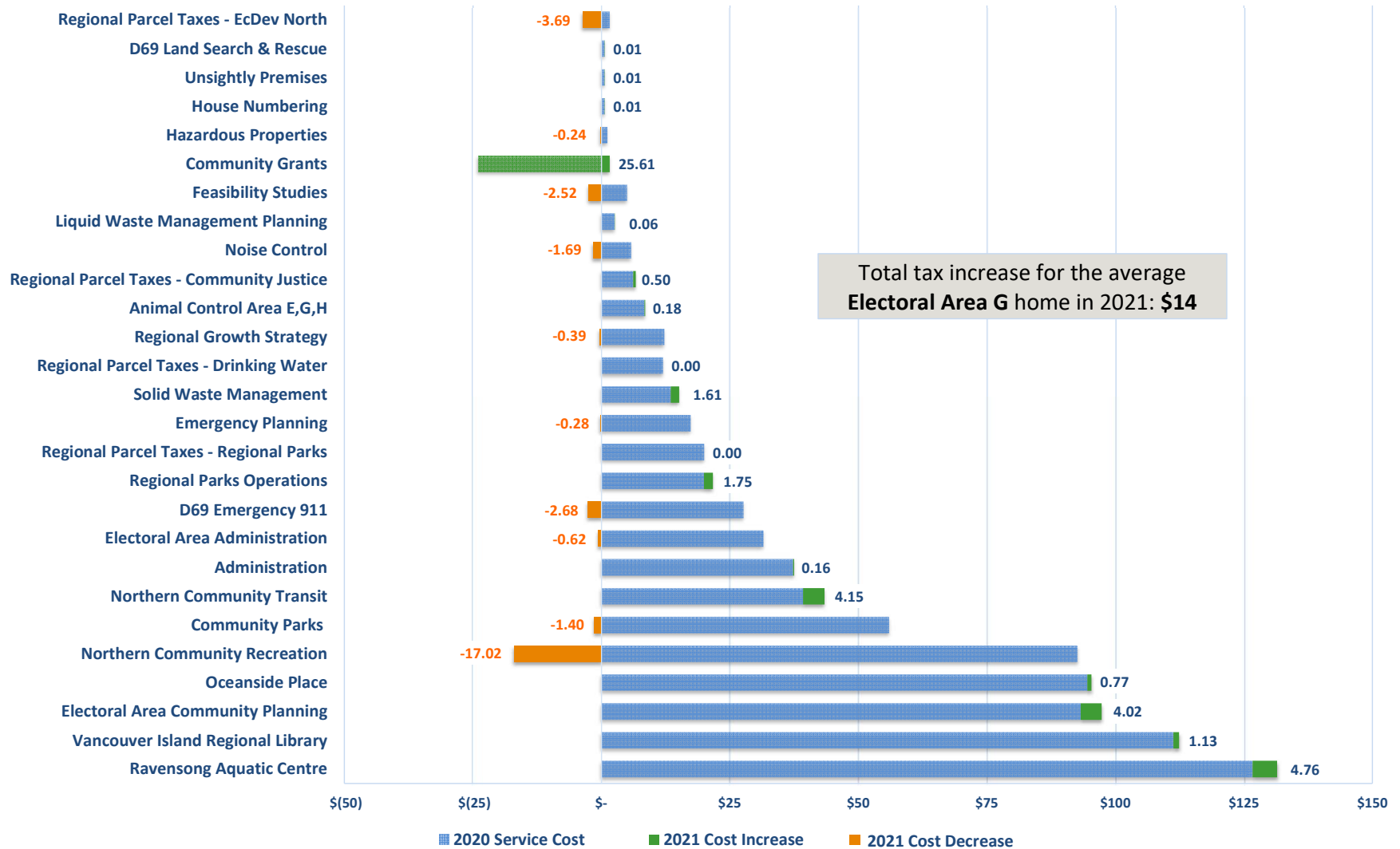
## Electoral Area G

*French Creek, San Pareil, Little Qualicum*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area G Home Tax Change

2021 Total Cost for the average **Electoral Area G** home (\$657,246) = **\$828**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA G**

	Electoral Area G Final 2020	Electoral Area G Final 2021	Changed Service Level
Administration	147,000	150,007	
Community Grants	(95,175)	6,528	
Electoral Areas Administration	126,042	123,525	
D69 Community Justice	23,492	25,604	
Electoral Area Community Planning	371,218	389,110	
Regional Growth Strategy	48,503	47,079	
House Numbering	3,675	3,603	
Northern Community Economic Development	6,101	(7,927)	
Hazardous Properties	4,656	3,777	
Unightly Premises	2,642	2,732	
Northern Community Transit	155,795	174,617	
Solid Waste Management	54,404	61,381	5,432
Animal Control Area E, G, H	32,329	34,058	
Regional Parks - Operations	78,179	87,560	
Regional Parks - Acquisitions & Capital	75,740	76,400	
Community Parks	220,936	217,068	
Northern Community Recreation	367,831	303,402	(5,733)
Oceanside Place	374,738	381,314	
Ravensong Aquatic Centre	503,341	525,559	
Liquid Waste Management Planning	9,090	9,348	
Drinking Water/Watershed Protection	45,444	45,840	
D69 Land Search & Rescue	1,682	1,682	
D69 Emergency 911	110,857	99,311	(11,546)
Emergency Planning	68,131	69,486	
Noise Control	22,952	16,355	
Feasibility Studies	20,000	10,000	
<b>Regional District General Services Requisition</b>	<b>\$2,779,603</b>	<b>\$2,857,419</b>	<b>(\$11,847)</b>
Vancouver Island Regional Library	441,600	448,805	7,205
<b>Total Requisition</b>	<b>\$3,221,204</b>	<b>\$3,306,224</b>	<b>(\$4,642)</b>

<b>LOCAL SERVICE AREAS</b>		
Errington Fire	742,928	794,933
Parksville Local Fire	146,103	146,193
Nanoose Bay Fire	932,491	966,141
Dashwood Fire	812,750	845,260
Dashwood Fire Hall		50,000
French Creek Fire	699,827	741,964
Rural Areas Streetlighting	20,308	20,308
Fr. Creek Village Streetlighting	10,276	10,276
Highway Intersections Streetlighting	2,915	2,973
Morningstar Streetlighting	19,489	20,074
Sandpiper Streetlighting	16,416	16,299
Englishman River Community Streetlighting	7,374	7,374
Englishman River Stormwater	5,426	5,535

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA G**

	Electoral Area G	Electoral Area G	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	(0.037)	0.002	
Electoral Area Administration	0.049	0.047	
Electoral Area Community Planning	0.145	0.148	
Regional Growth Strategy	0.019	0.018	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.061	0.066	
Solid Waste Management	0.021	0.023	0.002
Animal Control Area E, G & H	0.013	0.013	
Noise Control	0.009	0.006	
Regional Parks Operations	0.031	0.033	
Community Parks	0.087	0.083	
Northern Community Recreation	0.144	0.115	(0.003)
Oceanside Place	0.147	0.145	
Ravensong Aquatic Centre	0.197	0.200	
Liquid Waste Management Planning	0.004	0.004	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.038	(0.005)
Emergency Planning	0.027	0.026	
Feasibility Studies	0.008	0.004	
<b>Regional District General Services Rate</b>	<b>1.030</b>	<b>1.033</b>	<b>(0.006)</b>
Vancouver Island Regional Library	0.173	0.171	(0.002)
<b>General Services Tax Rate</b>	<b>1.203</b>	<b>1.204</b>	<b>(0.008)</b>
<b>General Services Cost per \$100,000</b>	<b>\$120.33</b>	<b>\$120.39</b>	<b>(\$0.80)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$0.31</b>	<b>\$0.06</b>	
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>(\$3.18)</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	

<b>Local Service Area Rates</b>		
Errington Fire	0.756	0.765
Parksville Local Fire	0.373	0.371
Nanoose Bay Fire	0.302	0.300
Dashwood Fire	0.976	0.995
Dashwood Fire Hall		0.082
French Creek Fire	0.445	0.455
Rural Areas Streetlighting	0.053	0.052
Fr. Creek Village Streetlighting	0.107	0.103
Highway Intersection Streetlights (French Creek)	0.002	0.002
Morningstar Streetlighting	0.055	0.055
Sandpiper Streetlighting	0.083	0.080
Englishman River Community Streetlighting	0.041	0.039
Englishman River Stormwater	0.032	0.031

Average Residential Value*	\$643,098	\$657,246	\$14,148
Property tax based on Average Residential Value	\$814	\$828	\$14

\*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**  
**TAX REQUISITION FORECAST**  
**2022-2025**  
**ELECTORAL AREA G**

	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	147,000	150,007	163,673	168,583	173,641	178,850
Grants In Aid	-95,175	6,528	6,696	6,696	6,696	6,696
Electoral Areas Administration	126,042	123,525	136,650	146,112	156,346	165,733
D69 Community Justice	23,492	25,604	25,673	25,747	25,822	25,897
Electoral Area Community Planning	371,218	389,110	431,260	450,724	478,276	493,294
Regional Growth Strategy	48,503	47,079	47,079	39,519	40,522	41,720
House Numbering	3,675	3,603	3,602	3,602	3,602	3,602
Northern Community Economic Development	6,101	-7,927	0	0	0	0
Hazardous Properties	4,656	3,777	3,757	3,848	3,942	4,038
Unightly Premises	2,642	2,732	3,363	3,456	3,551	3,649
Northern Community Transit	155,795	174,617	195,571	224,907	254,145	275,676
Solid Waste Management	54,404	61,381	69,361	76,296	87,741	105,289
Animal Control Area E,G,H,	32,329	34,058	34,705	35,806	36,939	38,106
Regional Parks - Operations	78,179	87,560	106,064	112,428	119,177	123,948
Regional Parks - Acquisitions	75,740	76,400	76,800	77,200	77,600	78,000
Community Parks	220,936	217,068	217,944	218,530	222,807	227,418
Northern Community Recreation	367,831	303,402	402,714	379,763	387,745	380,961
Oceanside Place	374,738	381,314	388,941	396,720	404,654	412,747
Ravensong Aquatic Centre	503,341	525,559	578,115	635,926	737,675	785,623
Liquid Waste Management Planning	9,090	9,348	9,629	10,014	10,414	10,935
Drinking Water/Watershed Protection	45,444	45,840	46,080	46,320	46,560	46,800
D69 Land Search & Rescue	1,682	1,682	1,684	1,687	1,689	1,692
D69 Emergency 911	110,857	99,311	103,072	105,726	106,549	107,272
Emergency Planning	68,131	69,486	71,571	73,718	75,929	78,207
Noise Control	22,952	16,355	16,792	17,243	17,707	18,184
Feasibility Studies	20,000	10,000	20,000	2,029	0	0
<b>Regional District General Services Requisition</b>	<b>\$2,779,604</b>	<b>\$2,857,419</b>	<b>\$3,160,796</b>	<b>\$3,262,600</b>	<b>\$3,479,729</b>	<b>\$3,614,337</b>
Vancouver Island Regional Library	441,600	448,805	462,268	476,137	490,420	505,133
<b>Total Requisition</b>	<b>\$3,221,204</b>	<b>\$3,306,224</b>	<b>\$3,623,064</b>	<b>\$3,738,737</b>	<b>\$3,970,149</b>	<b>\$4,119,470</b>

<b>LOCAL SERVICE AREAS</b>						
Errington Fire	742,928	794,933	858,528	927,210	1,001,387	1,071,484
Parksville Local Fire	146,103	146,193	165,579	170,546	175,663	180,932
Nanose Bay Fire	932,491	966,141	979,675	1,009,065	1,039,337	1,070,518
Dashwood Fire	812,750	845,260	879,070	914,233	950,803	979,327
Dashwood Fire Hall		50,000	284,627	284,627	284,627	284,627
French Creek Fire	699,827	741,964	782,187	805,654	829,823	854,718
Rural Areas Streetlighting	20,308	20,308	20,917	21,545	22,191	22,857
Fr. Creek Village Streetlighting	10,276	10,276	10,584	10,902	11,229	11,566
Highway Intersection Streetlights	2,915	2,973	3,211	3,307	3,406	3,509
Morningstar Streetlighting	19,489	20,074	21,643	22,292	22,961	23,650
Sandpiper Streetlighting	16,416	16,299	18,752	19,319	19,903	20,504
Englishman River Community Streetlighting	7,374	7,374	7,595	7,823	8,058	8,300
Englishman River Stormwater	5,426	5,535	5,701	5,872	6,048	6,230

**REGIONAL DISTRICT OF NANAIMO  
TAX REQUISITION MEMBER RATES FORECAST**

**2022-2025**

**ELECTORAL AREA G**

	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	(0.037)	0.002	0.003	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Electoral Area Community Planning	0.145	0.148	0.161	0.166	0.173	0.175
Regional Growth Strategy	0.019	0.018	0.018	0.015	0.015	0.015
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.001	0.001	0.001	0.001	0.001
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.061	0.066	0.073	0.083	0.092	0.098
Solid Waste Management	0.021	0.023	0.026	0.028	0.032	0.037
Animal Control Area E,G,H, Noise Control	0.013 0.009	0.013 0.006	0.013 0.006	0.013 0.006	0.013 0.006	0.014 0.006
Regional Parks Operations	0.031	0.033	0.040	0.041	0.043	0.044
Community Parks	0.087	0.083	0.081	0.080	0.081	0.081
Northern Community Recreation	0.144	0.115	0.151	0.140	0.140	0.135
Oceanside Place	0.147	0.145	0.145	0.146	0.146	0.147
Ravensong Aquatic Centre	0.197	0.200	0.216	0.234	0.267	0.279
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.038	0.039	0.039	0.039	0.038
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
Feasibility Studies	0.008	0.004	0.008	0.001	0.000	0.000
<b>Regional District General Services Rate</b>	<b>1.030</b>	<b>1.033</b>	<b>1.127</b>	<b>1.146</b>	<b>1.205</b>	<b>1.231</b>
Vancouver Island Regional Library	0.173	0.171	0.173	0.175	0.177	0.180
<b>General Services Tax Rate</b>	<b>1.203</b>	<b>1.204</b>	<b>1.300</b>	<b>1.321</b>	<b>1.382</b>	<b>1.411</b>
<b>General Services Cost per \$100,000</b>	<b>\$120.33</b>	<b>\$120.39</b>	<b>\$129.97</b>	<b>\$132.09</b>	<b>\$138.22</b>	<b>\$141.12</b>
<b>Change in General Services Cost per \$100,000</b>	<b>\$0.33</b>	<b>\$0.06</b>	<b>\$9.58</b>	<b>\$2.12</b>	<b>\$6.13</b>	<b>\$2.90</b>
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	<b>\$2.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Local Service Area Rates</b>						
Errington Fire	0.756	0.765	0.812	0.862	0.916	0.964
Parksville Local Fire	0.373	0.371	0.413	0.418	0.423	0.429
Nanoose Bay Fire	0.302	0.300	0.000	0.000	0.000	0.000
Dashwood Fire	0.976	0.995	1.017	1.040	1.063	1.077
Dashwood Fire Hall		0.082	0.457	0.449	0.442	0.435
French Creek Fire	0.445	0.455	0.472	0.478	0.484	0.490
Rural Areas Streetlighting	0.053	0.052	0.052	0.053	0.054	0.054
Fr. Creek Village Streetlighting	0.107	0.103	0.105	0.106	0.107	0.109
Highway Intersection Streetlights (French Creek)	0.002	0.002	0.002	0.002	0.002	0.002
Morningstar Streetlighting	0.055	0.055	0.058	0.058	0.059	0.060
Sandpiper Streetlighting	0.083	0.080	0.090	0.092	0.093	0.094
Englishman River Community Streetlighting	0.041	0.039	0.040	0.040	0.041	0.041
Englishman River Stormwater	0.032	0.031	0.031	0.032	0.032	0.032

Average Residential Value*	\$643,098	\$657,246	\$657,246	\$657,246	\$657,246	\$657,246
Property tax based on Average Residential Value	\$814	\$828	\$893	\$907	\$947	\$966

\*Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use  
Future Tax rates by member views 2022-2025  
12-03-2021





REGIONAL  
DISTRICT  
OF NANAIMO

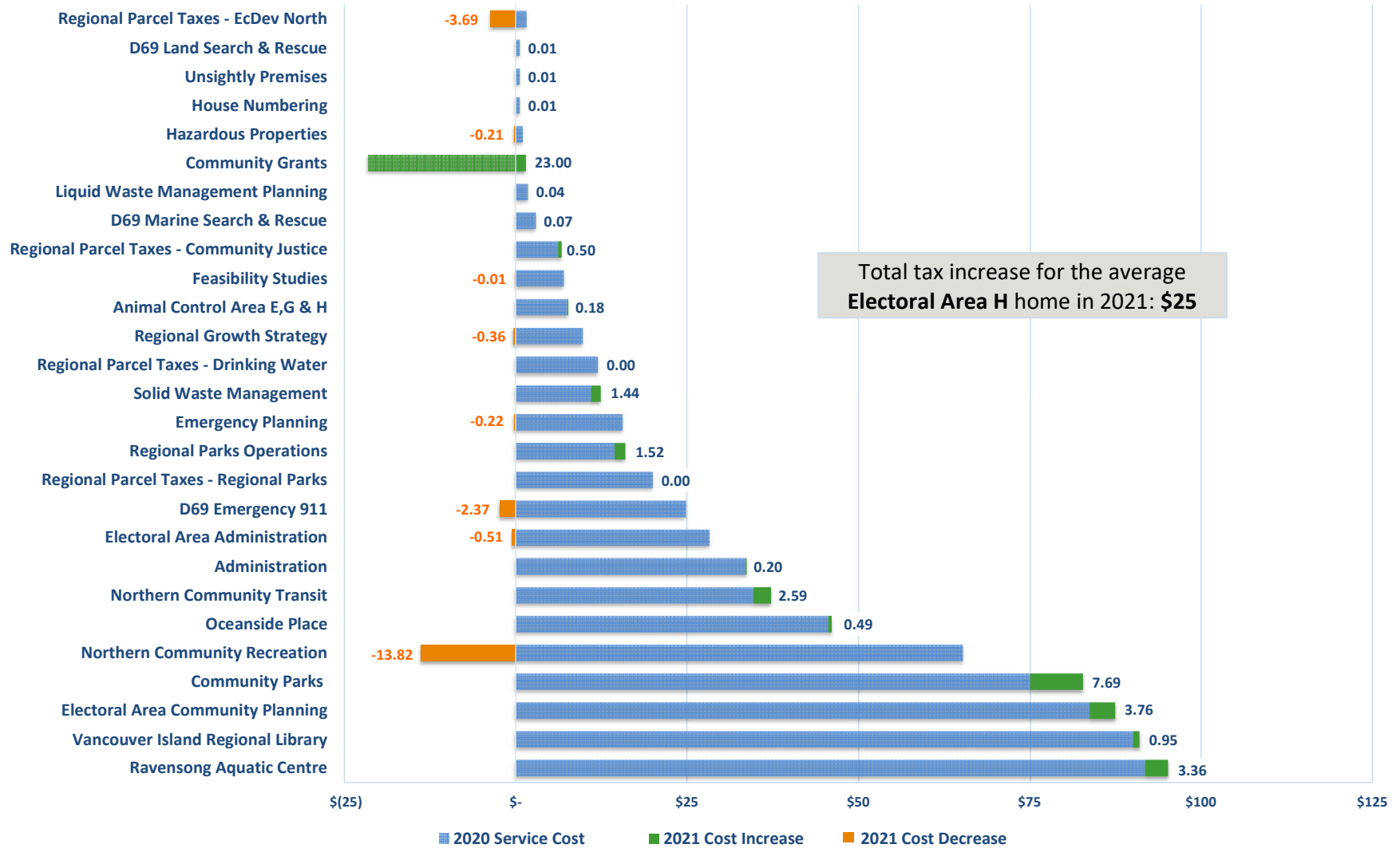
## Electoral Area H

*Bowser, Qualicum Bay, Deep Bay*

# REGIONAL DISTRICT OF NANAIMO SERVICES

## Electoral Area H Home Tax Change

2021 Total Cost for the average **Electoral Area H** home (\$591,053) = **\$688**



**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA H**

	Electoral Area H  Final 2020	Electoral Area H  Final 2021	Changed Service Level
Administration	94,396	95,786	
Community Grants	(61,118)	4,168	
Electoral Areas Administration	80,939	78,875	
D69 Community Justice	15,719	17,065	
Electoral Area Community Planning	238,380	248,461	
Regional Growth Strategy	28,301	27,378	
House Numbering	2,360	2,302	
Northern Community Economic Development	4,083	(5,283)	
Hazardous Properties	2,991	2,411	
Unightly Premises	1,698	1,744	
Northern Community Transit	97,912	105,426	
Solid Waste Management	31,738	35,685	3,158
Animal Control Area E,G,H,	20,761	21,746	
Regional Parks - Operations	40,621	45,496	
Regional Parks - Acquisitions & Capital	50,680	50,920	
Community Parks	213,294	234,623	
Northern Community Recreation	185,352	145,639	(1,355)
Oceanside Place	129,947	131,150	
Ravensong Aquatic Centre	259,834	269,988	
Liquid Waste Management Planning	5,302	5,436	
Drinking Water/Watershed Protection	30,408	30,552	
D69 Marine Search & Rescue	8,000	9,000	
D69 Land Search & Rescue	874	874	
D69 Emergency 911	71,187	63,414	(7,773)
Emergency Planning	43,750	44,370	
Feasibility Studies	20,000	20,000	
<b>Regional District General Services Requisition</b>	<b>\$1,617,409</b>	<b>\$1,687,225</b>	<b>(\$5,970)</b>
Vancouver Island Regional Library	255,576	258,830	3,254
<b>Total Requisition</b>	<b>\$1,872,985</b>	<b>\$1,946,055</b>	<b>(\$2,716)</b>

<b>LOCAL SERVICE AREAS</b>		
Dashwood Fire	812,750	845,260
Dashwood Fire Hall		50,000
Bow Horn Bay Fire	468,968	554,313

**REGIONAL DISTRICT OF NANAIMO  
2021 BUDGET  
HISTORY OF MEMBER PARTICIPATION  
ELECTORAL AREA H**

	Electoral Area H	Electoral Area H	Changed Service Level
	Final 2020	Final 2021	
Administration	0.058	0.057	
Community Grants	(0.037)	0.002	
Electoral Area Administration	0.049	0.047	
Electoral Area Community Planning	0.145	0.148	
Regional Growth Strategy	0.017	0.016	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.060	0.063	
Solid Waste Management	0.019	0.021	0.002
Animal Control Area E, G & H	0.013	0.013	
Regional Parks Operations	0.025	0.027	
Community Parks	0.130	0.140	
Northern Community Recreation	0.113	0.087	(0.001)
Oceanside Place	0.079	0.078	
Ravensong Aquatic Centre	0.159	0.161	
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.005	0.005	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.038	(0.005)
Emergency Planning	0.027	0.026	
Feasibility Studies	0.012	0.012	
<b>Regional District General Services Rate</b>	<b>0.925</b>	<b>0.949</b>	<b>(0.004)</b>
Vancouver Island Regional Library	0.156	0.154	(0.002)
<b>General Services Tax Rate</b>	<b>1.081</b>	<b>1.103</b>	<b>(0.006)</b>
<b>General Services Cost per \$100,000</b>	<b>\$108.07</b>	<b>\$110.28</b>	<b>(\$0.60)</b>
<b>Change in General Services Cost per \$100,000</b>	<b>(\$0.73)</b>	<b>\$2.21</b>	
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>(\$3.18)</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	
<b>Local Service Area Rates</b>			
Dashwood Fire	0.976	0.995	
Dashwood Fire Hall		0.082	
Bow Horn Bay Fire	0.679	0.772	
Average Residential Value*	\$577,377	\$591,053	\$13,677
Property tax based on Average Residential Value	\$664	\$688	\$25

\*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**  
**TAX REQUISITION FORECAST**  
**2022-2025**  
**ELECTORAL AREA H**

	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	94,396	95,786	104,509	107,647	110,877	114,201
Grants In Aid	-61,118	4,168	4,274	4,274	4,274	4,274
Electoral Areas Administration	80,939	78,875	87,255	93,299	99,832	105,827
D69 Community Justice	15,719	17,065	17,088	17,116	17,144	17,172
Electoral Area Community Planning	238,380	248,461	275,375	287,803	305,397	314,986
Regional Growth Strategy	28,301	27,378	27,378	22,983	23,564	24,264
House Numbering	2,360	2,302	2,298	2,298	2,298	2,298
Northern Community Economic Development	4,083	-5,283	0	0	0	0
Hazardous Properties	2,991	2,411	2,399	2,458	2,518	2,579
Unightly Premises	1,698	1,744	2,149	2,207	2,268	2,330
Northern Community Transit	97,912	105,426	118,077	135,789	153,442	166,441
Solid Waste Management	31,738	35,685	40,327	44,357	51,012	61,215
Animal Control Area E,G,H,	20,761	21,746	22,160	22,863	23,587	24,332
Regional Parks - Operations	40,621	45,496	55,112	58,418	61,924	64,404
Regional Parks - Acquisitions	50,680	50,920	51,120	51,320	51,520	51,720
Community Parks	213,294	234,623	262,778	299,585	347,535	410,106
Northern Community Recreation	185,352	145,639	207,217	189,280	193,312	187,894
Oceanside Place	129,947	131,150	133,772	136,446	139,176	141,959
Ravensong Aquatic Centre	259,834	269,988	296,987	326,686	378,956	403,588
Liquid Waste Management Planning	5,302	5,436	5,598	5,821	6,054	6,357
Drinking Water/Watershed Protection	30,408	30,552	30,672	30,792	30,912	31,032
D69 Marine Search & Rescue	8,000	9,000	18,015	18,030	18,046	18,063
D69 Land Search & Rescue	874	874	876	876	878	880
D69 Emergency 911	71,187	63,414	65,815	67,511	68,036	68,498
Emergency Planning	43,750	44,370	45,700	47,071	48,484	49,938
Feasibility Studies	20,000	20,000	4,230	0	0	0
<b>Regional District General Services Requisition</b>	<b>\$1,617,409</b>	<b>\$1,687,225</b>	<b>\$1,881,181</b>	<b>\$1,974,930</b>	<b>\$2,141,046</b>	<b>\$2,274,358</b>
Vancouver Island Regional Library	255,576	258,830	266,594	274,590	282,831	291,315
<b>Total Requisition</b>	<b>\$1,872,985</b>	<b>\$1,946,055</b>	<b>\$2,147,775</b>	<b>\$2,249,520</b>	<b>\$2,423,877</b>	<b>\$2,565,673</b>
<b>LOCAL SERVICE AREAS</b>						
Dashwood Fire	812,750	845,260	879,070	914,233	950,803	979,327
Dashwood Fire Hall		50,000	284,627	284,627	284,627	284,627
Bow Horn Bay Fire	468,968	554,313	609,744	670,719	871,934	932,970

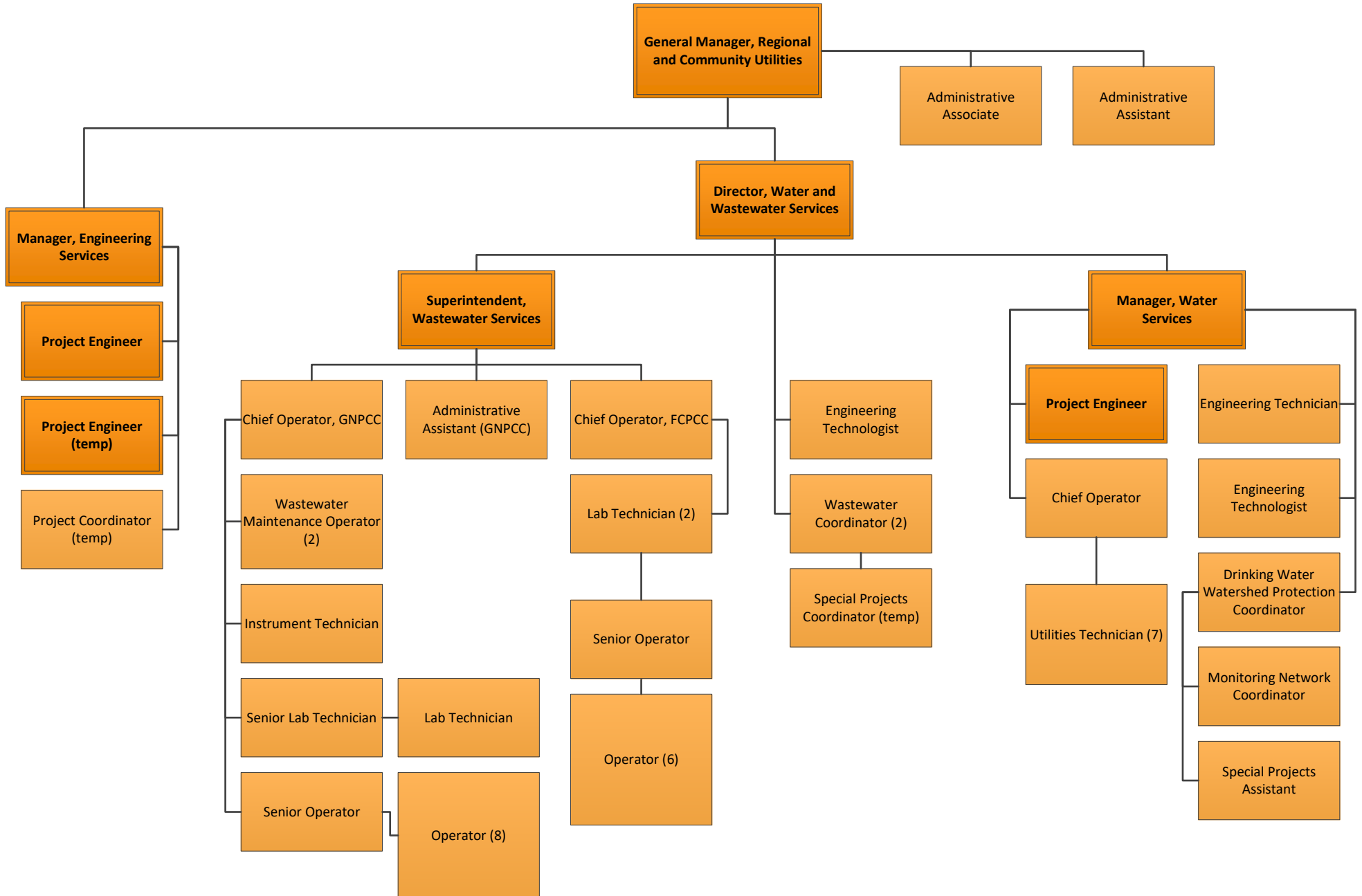
**REGIONAL DISTRICT OF NANAIMO**  
**TAX REQUISITION MEMBER RATES FORECAST**  
**2022-2025**  
**ELECTORAL AREA H**

	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H
	Final 2020	Final 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.057	0.061	0.062	0.063	0.064
Community Grants	(0.037)	0.002	0.003	0.002	0.002	0.002
Electoral Area Administration	0.049	0.047	0.051	0.054	0.057	0.059
Electoral Area Community Planning	0.145	0.148	0.161	0.166	0.173	0.175
Regional Growth Strategy	0.017	0.016	0.016	0.013	0.013	0.014
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.001	0.001	0.001	0.001	0.001
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.060	0.063	0.069	0.078	0.087	0.093
Solid Waste Management	0.019	0.021	0.024	0.026	0.029	0.034
Animal Control Area E,G,H,	0.013	0.013	0.013	0.013	0.013	0.014
Regional Parks Operations	0.025	0.027	0.032	0.034	0.035	0.036
Community Parks	0.130	0.140	0.154	0.172	0.197	0.228
Northern Community Recreation	0.113	0.087	0.121	0.109	0.109	0.105
Oceanside Place	0.079	0.078	0.078	0.079	0.079	0.079
Ravensong Aquatic Centre	0.159	0.161	0.174	0.188	0.215	0.225
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.004
D69 Marine Search & Rescue	0.005	0.005	0.011	0.010	0.010	0.010
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.038	0.039	0.039	0.039	0.038
Emergency Planning	0.027	0.026	0.027	0.027	0.027	0.028
Feasibility Studies	0.012	0.012	0.003	0.000	0.000	0.000
<b>Regional District General Services Rate</b>	<b>0.925</b>	<b>0.949</b>	<b>1.043</b>	<b>1.080</b>	<b>1.156</b>	<b>1.213</b>
Vancouver Island Regional Library	0.156	0.154	0.156	0.158	0.160	0.162
<b>General Services Tax Rate</b>	<b>1.081</b>	<b>1.103</b>	<b>1.199</b>	<b>1.238</b>	<b>1.316</b>	<b>1.375</b>
<b>General Services Cost per \$100,000</b>	<b>\$108.07</b>	<b>\$110.28</b>	<b>\$119.94</b>	<b>\$123.79</b>	<b>\$131.58</b>	<b>\$137.48</b>
<b>Change in General Services Cost per \$100,000</b>	<b>(\$0.73)</b>	<b>\$2.21</b>	<b>\$9.66</b>	<b>\$3.85</b>	<b>\$7.80</b>	<b>\$5.90</b>
<b>Regional Parcel Taxes</b>	<b>\$39.81</b>	<b>\$36.63</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>	<b>\$38.73</b>
<b>Change in Regional Parcel Taxes</b>	<b>\$8.47</b>	<b>(\$3.18)</b>	<b>\$2.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Local Service Area Rates</b>						
Dashwood Fire	0.976	0.995	1.017	1.040	1.063	1.077
Dashwood Fire Hall		0.082	0.457	0.449	0.442	0.435
Bow Horn Bay Fire	0.679	0.772	0.834	0.902	1.154	1.214
<b>Average Residential Value*</b>	<b>\$577,377</b>	<b>\$591,053</b>	<b>\$591,053</b>	<b>\$591,053</b>	<b>\$591,053</b>	<b>\$591,053</b>
<b>Property tax based on Average Residential Value</b>	<b>\$664</b>	<b>\$688</b>	<b>\$748</b>	<b>\$770</b>	<b>\$816</b>	<b>\$851</b>

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

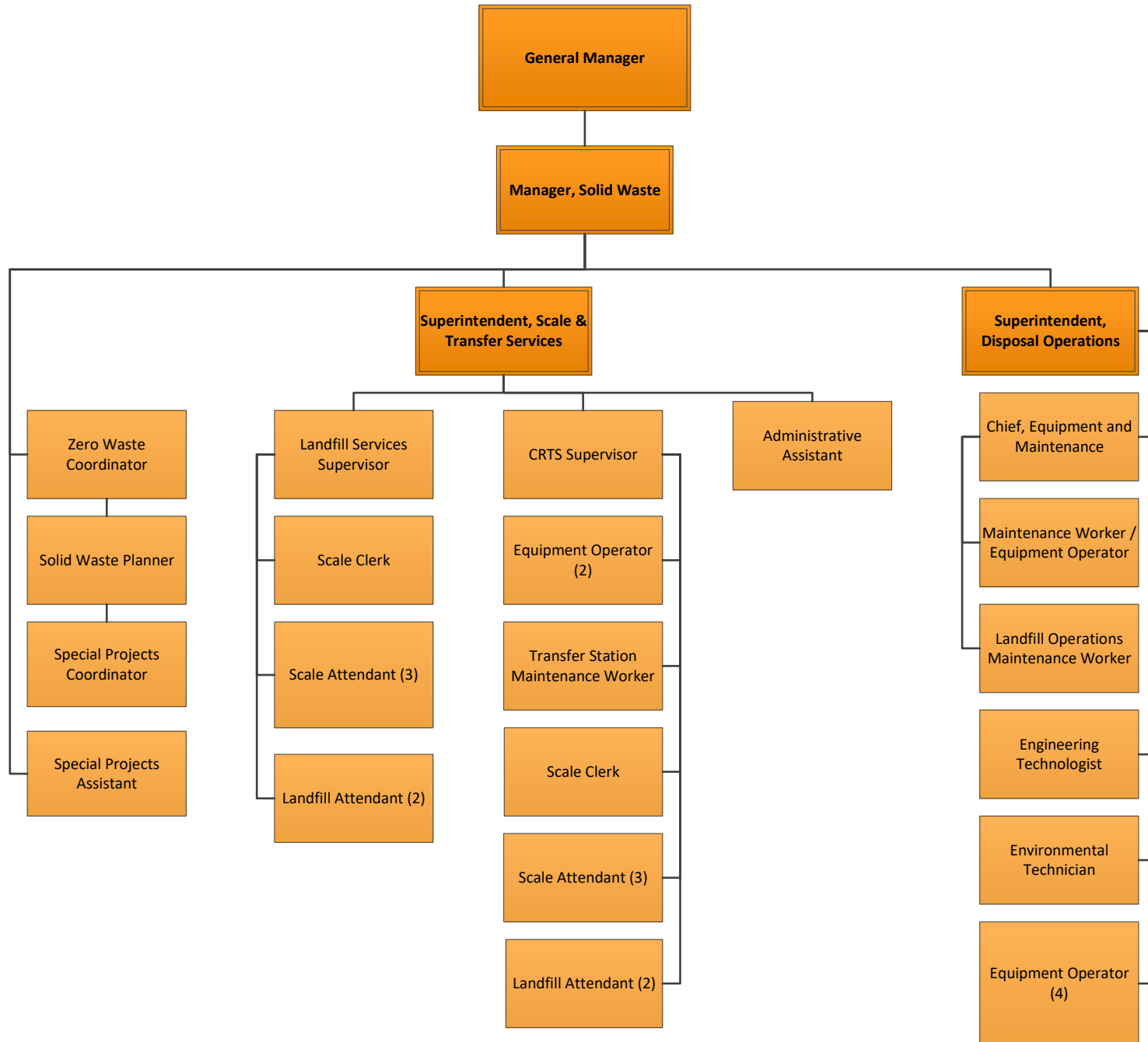
# REGIONAL AND COMMUNITY UTILITIES

Updated: October 22, 2020



# SOLID WASTE

Updated: October 22, 2020





**REGIONAL & COMMUNITY UTILITIES  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		5.4%	5.5%	4.9%	4.6%	4.9%	
Property taxes	(16,825,235)	<b>(17,687,437)</b>	(18,605,524)	(19,475,998)	(20,344,099)	(21,351,736)	(97,464,794)
Parcel taxes	(5,046,464)	<b>(5,375,688)</b>	(5,720,334)	(6,041,329)	(6,342,737)	(6,647,345)	(30,127,433)
	<b>(21,871,699)</b>	<b>(23,063,125)</b>	(24,325,858)	(25,517,327)	(26,686,836)	(27,999,081)	(127,592,227)
Operations	(2,253,409)	<b>(2,186,188)</b>	(2,201,130)	(2,216,271)	(2,231,635)	(2,247,207)	(11,082,431)
Landfill tipping fees	(9,500,000)	<b>(9,650,000)</b>	(9,633,000)	(9,803,000)	(8,884,000)	(8,567,000)	(46,537,000)
Utility user fees	(6,315,864)	<b>(6,385,148)</b>	(6,575,419)	(6,805,392)	(7,008,267)	(7,251,220)	(34,025,446)
Operating grants	(86,241)	<b>(405,517)</b>	(235,517)	(235,517)	(235,517)	(235,517)	(1,347,585)
Grants in lieu of taxes	(12,338)	<b>(15,958)</b>	(15,288)	(15,288)	(15,288)	(15,288)	(77,110)
Interdepartmental recoveries	(545,085)	<b>(569,279)</b>	(569,279)	(569,279)	(569,279)	(569,279)	(2,846,395)
Miscellaneous	(1,502,803)	<b>(1,785,064)</b>	(1,928,117)	(1,952,563)	(3,496,597)	(2,833,476)	(11,995,817)
<b>Total Operating Revenues</b>	<b>(42,087,439)</b>	<b>(44,060,279)</b>	(45,483,608)	(47,114,637)	(49,127,419)	(49,718,068)	(235,504,011)
<b>Operating Expenditures</b>							
Administration	2,636,019	<b>2,543,842</b>	2,753,448	2,825,313	2,899,336	2,975,579	13,997,518
Professional fees	1,611,189	<b>2,087,103</b>	1,258,185	1,226,893	1,252,173	1,271,395	7,095,749
Building ops	2,126,602	<b>2,274,795</b>	2,203,621	2,269,704	2,257,022	2,324,638	11,329,780
Veh & Equip ops	1,872,735	<b>1,887,055</b>	1,941,648	1,999,884	2,059,861	2,121,635	10,010,083
Operating costs	13,420,057	<b>14,211,335</b>	14,758,945	15,340,623	15,822,886	16,298,613	76,432,402
Program costs	290,885	<b>325,508</b>	225,419	219,565	214,106	209,154	1,193,752
Wages & benefits	9,791,910	<b>10,606,732</b>	11,023,842	11,299,439	11,581,929	11,871,473	56,383,415
Contributions to reserve funds	11,242,894	<b>10,848,398</b>	5,556,488	6,050,744	6,567,306	5,487,244	34,510,180
Debt interest	1,473,932	<b>1,311,154</b>	1,290,535	1,290,232	1,282,037	1,281,768	6,455,726
<b>Total Operating Expenditures</b>	<b>44,466,223</b>	<b>46,095,922</b>	41,012,131	42,522,397	43,936,656	43,841,499	217,408,605
<b>Operating (surplus)/deficit</b>	2,378,784	<b>2,035,643</b>	(4,471,477)	(4,592,240)	(5,190,763)	(5,876,569)	(18,095,406)
<b>Capital Asset Expenditures</b>							
Capital expenditures	47,672,282	<b>38,286,650</b>	36,151,289	24,416,375	12,868,751	5,844,975	117,568,040
Transfer from reserves	(28,073,144)	<b>(24,341,005)</b>	(29,871,450)	(13,394,495)	(5,536,105)	(4,213,720)	(77,356,775)
Grants and other	(2,134,893)	<b>(1,690,829)</b>	(792,965)				(2,483,794)
New borrowing	(14,198,461)	<b>(9,222,461)</b>	(3,854,400)	(9,620,155)	(6,069,445)	(100,000)	(28,866,461)
<b>Net Capital Assets funded from Operations</b>	3,265,784	<b>3,032,355</b>	1,632,474	1,401,725	1,263,201	1,531,255	8,861,010
<b>Capital Financing Charges</b>							
Existing debt (principal)	1,740,007	<b>2,209,078</b>	2,148,077	2,153,592	2,158,472	2,145,171	10,814,390
New debt (principal & interest)	141,985	<b>91,755</b>	690,926	1,036,923	1,769,090	2,200,143	5,788,837
<b>Total Capital Financing Charges</b>	1,881,992	<b>2,300,833</b>	2,839,003	3,190,515	3,927,562	4,345,314	16,603,227
<b>Net (surplus)/deficit for the year</b>	7,526,560	<b>7,368,831</b>					7,368,831
Add: Transfer from appropriated surplus	(2,041,519)	<b>(2,029,791)</b>					(2,029,791)
Add: Prior year (surplus) / deficit	(5,485,041)	<b>(5,339,040)</b>					(5,339,040)
<b>(Surplus) applied to future years</b>							



**REGIONAL & COMMUNITY UTILITIES  
SUMMARY OF TAX REQUISITIONS  
2021 to 2025**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>Wastewater Management</b>										
2870 LIQUID WASTE MANAGEMENT PLANNING	(185,872)	3.0%	(191,448)	3.0%	(199,106)	4.0%	(207,070)	4.0%	(217,424)	5.0%
2871 WASTEWATER - SOUTHERN COMMUNITY	(9,798,516)	5.0%	(10,288,442)	5.0%	(10,802,864)	5.0%	(11,234,978)	4.0%	(11,684,378)	4.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(5,471,534)	4.0%	(5,690,395)	4.0%	(5,861,107)	3.0%	(6,036,940)	3.0%	(6,218,048)	3.0%
2877 WASTEWATER - DUKE POINT	(302,495)	12.0%	(338,795)	12.0%	(372,674)	10.0%	(391,308)	5.0%	(403,047)	3.0%
	(\$15,758,417)		(\$16,509,080)		(\$17,235,751)		(\$17,870,296)		(\$18,522,897)	
<b>Water Supply</b>										
2034 WATER - SURFSIDE	(19,542)	5.0%	(20,519)	5.0%	(21,545)	5.0%	(22,622)	5.0%	(23,753)	5.0%
2038 WATER - FRENCH CREEK	(108,031)	10.0%	(118,834)	10.0%	(122,399)	3.0%	(126,071)	3.0%	(129,853)	3.0%
2039 WATER - WHISKEY CREEK	(116,604)	4.0%	(121,268)	4.0%	(126,119)	4.0%	(131,164)	4.0%	(136,410)	4.0%
2042 WATER - DECOURCEY	(10,817)	4.0%	(11,142)	3.0%	(11,476)	3.0%	(11,820)	3.0%	(12,175)	3.0%
2043 WATER - SAN PAREIL	(169,457)	(5.9%)	(175,592)	3.6%	(181,963)	3.6%	(188,588)	3.6%	(194,887)	3.3%
2044 WATER - DRIFTWOOD	(5,910)		(5,911)		(5,911)		(100.0%)			
2045 WATER - ENGLISHMAN RIVER	(43,554)	3.0%	(44,861)	3.0%	(46,206)	3.0%	(47,593)	3.0%	(49,020)	3.0%
2046 WATER - MELROSE TERRACE	(28,990)	14.0%	(30,150)	4.0%	(31,356)	4.0%	(32,610)	4.0%	(33,914)	4.0%
2047 WATER - NANOOSE PENINSULA	(1,204,617)	10.0%	(1,325,079)	10.0%	(1,431,085)	8.0%	(1,502,639)	5.0%	(1,547,718)	3.0%
2048 BULK WATER - NANOOSE BAY	(1,217,997)	3.0%	(1,242,357)	2.0%	(1,267,204)	2.0%	(1,292,548)	2.0%	(1,318,399)	2.0%
2049 BULK WATER - FRENCH CREEK	(4,320)		(4,320)		(4,320)		(4,320)		(4,320)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(73,935)		(73,935)		(73,935)		(73,914)		(73,893)	
2051 WATER - WESTURNE HEIGHTS	(22,132)	2.0%	(22,575)	2.0%	(23,026)	2.0%	(23,487)	2.0%	(23,956)	2.0%
4500 DRINKING WATER/WATERSHED PROTECTION	(842,508)	0.8%	(845,388)	0.3%	(848,268)	0.3%	(851,148)	0.3%	(854,028)	0.3%
	(\$3,868,414)		(\$4,041,931)		(\$4,194,813)		(\$4,308,524)		(\$4,402,326)	
<b>Streetlighting</b>										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(20,308)		(20,917)	3.0%	(21,545)	3.0%	(22,191)	3.0%	(22,857)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(24,910)		(25,657)	3.0%	(26,427)	3.0%	(27,220)	3.0%	(28,036)	3.0%
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(10,276)		(10,584)	3.0%	(10,902)	3.0%	(11,229)	3.0%	(11,566)	3.0%
2055 STREETLIGHTING - MORNINGSTAR	(20,074)	3.0%	(21,643)	7.8%	(22,292)	3.0%	(22,961)	3.0%	(23,650)	3.0%
2056 STREETLIGHTING - ENGLISHMAN RIVER	(7,374)		(7,595)	3.0%	(7,823)	3.0%	(8,058)	3.0%	(8,300)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(2,973)	2.0%	(3,211)	8.0%	(3,307)	3.0%	(3,406)	3.0%	(3,509)	3.0%
2058 STREETLIGHTING - SANDPIPER	(16,299)	(0.7%)	(18,752)	15.1%	(19,319)	3.0%	(19,903)	3.0%	(20,504)	3.0%
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(4,682)	3.0%	(4,822)	3.0%	(4,967)	3.0%	(5,116)	3.0%	(5,270)	3.0%
	(\$106,896)		(\$113,181)		(\$116,582)		(\$120,084)		(\$123,692)	
<b>Sewer Collection</b>										
2090 STORMWATER - ENGLISHMAN RIVER	(5,535)	2.0%	(5,701)	3.0%	(5,872)	3.0%	(6,048)	3.0%	(6,230)	3.0%
2091 STORMWATER - CEDAR ESTATES	(5,114)	2.0%	(5,267)	3.0%	(5,425)	3.0%	(5,588)	3.0%	(5,756)	3.0%
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(756,294)	15.0%	(869,738)	15.0%	(1,000,199)	15.0%	(1,150,229)	15.0%	(1,322,763)	15.0%
7550 SEWER - FRENCH CREEK COLLECTION	(898,185)	8.0%	(934,112)	4.0%	(962,136)	3.0%	(991,000)	3.0%	(1,020,730)	3.0%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(53,805)	12.0%	(60,262)	12.0%	(63,275)	5.0%	(65,173)	3.0%	(67,128)	3.0%
7554 SEWER - PACIFIC SHORES	(83,429)	3.0%	(85,932)	3.0%	(88,510)	3.0%	(91,165)	3.0%	(93,900)	3.0%
7555 SEWER - SURFSIDE	(26,797)	7.0%	(28,137)	5.0%	(29,544)	5.0%	(31,021)	5.0%	(31,952)	3.0%
7557 SEWER - BARCLAY CR	(158,851)	1.4%	(163,515)	2.9%	(167,153)	2.2%	(170,900)	2.2%	(174,759)	2.3%
7558 SEWER - CEDAR COLLECTION	(34,899)	10.0%	(38,389)	10.0%	(39,541)	3.0%	(40,727)	3.0%	(41,949)	3.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(6,102)	7.8%	(6,102)		(6,102)		(6,102)		(6,102)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,936)	2.3%	(4,937)		(4,937)		(4,937)		(4,937)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(51,942)	7.8%	(51,942)		(51,942)		(51,942)		(51,942)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(3,432)	7.8%	(3,432)		(3,432)		(3,432)		(3,432)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(6,050)	(66.9%)	(11,512)	90.3%	(11,512)		(11,512)		(11,512)	
7569 SEWER - REID RD DEBT	(3,624)		(3,624)		(3,624)		(3,624)		(3,624)	
7570 SEWER - HAWTHORNE RISE DEBT	(9,940)		(9,941)		(9,941)		(9,941)		(9,941)	
	(\$2,108,935)		(\$2,282,543)		(\$2,453,145)		(\$2,643,341)		(\$2,856,657)	
<b>Solid Waste</b>										



**REGIONAL & COMMUNITY UTILITIES  
SUMMARY OF TAX REQUISITIONS  
2021 to 2025**

	2021		2022		2023		2024		2025	
	\$	%	\$	%	\$	%	\$	%	\$	%
1200 SOLID WASTE MANAGEMENT	(1,220,463)	13.0%	(1,379,123)	13.0%	(1,517,036)	10.0%	(1,744,591)	15.0%	(2,093,509)	20.0%
	(\$1,220,463)		(\$1,379,123)		(\$1,517,036)		(\$1,744,591)		(\$2,093,509)	
<b>Total REGIONAL &amp; COMMUNITY UTILITIES</b>	(23,063,125)	5.4%	(24,325,858)	5.5%	(25,517,327)	4.9%	(26,686,836)	4.6%	(27,999,081)	4.9%

**Liquid Waste Management Planning  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	3.0%	4.0%	4.0%	5.0%	
Property taxes	(180,458)	<b>(185,872)</b>	(191,448)	(199,106)	(207,070)	(217,424)	(1,000,920)
	(180,458)	<b>(185,872)</b>	(191,448)	(199,106)	(207,070)	(217,424)	(1,000,920)
Operations	(65,000)	<b>(70,000)</b>	(70,000)	(70,000)	(70,000)	(70,000)	(350,000)
Operating grants	(10,000)	<b>(10,000)</b>					(10,000)
Miscellaneous			(26,677)	(27,398)	(26,499)	(24,773)	(105,347)
<b>Total Operating Revenues</b>	<b>(255,458)</b>	<b>(265,872)</b>	<b>(288,125)</b>	<b>(296,504)</b>	<b>(303,569)</b>	<b>(312,197)</b>	<b>(1,466,267)</b>
<b>Operating Expenditures</b>							
Administration	28,759	<b>21,172</b>	21,807	22,462	23,136	23,830	112,407
Professional fees	24,208	<b>29,458</b>	25,698	26,469	27,263	28,081	136,969
Veh & Equip ops	293	<b>796</b>	820	845	870	896	4,227
Operating costs	14,215	<b>13,424</b>	13,827	14,242	14,669	15,109	71,271
Program costs	76,935	<b>91,000</b>	82,730	85,212	87,768	90,401	437,111
Wages & benefits	146,127	<b>164,054</b>	136,487	139,900	143,397	146,982	730,820
Contributions to reserve funds	124,157	<b>18,833</b>	5,885	5,978	6,075	6,175	42,946
<b>Total Operating Expenditures</b>	<b>414,694</b>	<b>338,737</b>	<b>287,254</b>	<b>295,108</b>	<b>303,178</b>	<b>311,474</b>	<b>1,535,751</b>
<b>Operating (surplus)/deficit</b>	<b>159,236</b>	<b>72,865</b>	<b>(871)</b>	<b>(1,396)</b>	<b>(391)</b>	<b>(723)</b>	<b>69,484</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	150	<b>286</b>	871	1,396	391	723	3,667
<b>Net Capital Assets funded from Operations</b>	<b>150</b>	<b>286</b>	<b>871</b>	<b>1,396</b>	<b>391</b>	<b>723</b>	<b>3,667</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>159,386</b>	<b>73,151</b>					<b>73,151</b>
Add: Transfer from appropriated surplus	(9,750)	<b>(13,976)</b>					(13,976)
Add: Prior year (surplus) / deficit	(149,636)	<b>(59,175)</b>					(59,175)
<b>(Surplus) applied to future years</b>							



Liquid Waste Management Planning

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2870 COMPUTER - LIQUID WASTE MGMT PLANNING	286	871	1,396	391	723	<b>3,667</b>
<b>Total Liquid Waste Management Planning</b>	286	871	1,396	391	723	<b>3,667</b>

**Wastewater Southern Community  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		5.0%	5.0%	5.0%	4.0%	4.0%	
Property taxes	(9,331,920)	<b>(9,798,516)</b>	(10,288,442)	(10,802,864)	(11,234,978)	(11,684,378)	(53,809,178)
	(9,331,920)	<b>(9,798,516)</b>	(10,288,442)	(10,802,864)	(11,234,978)	(11,684,378)	(53,809,178)
Operations	(455,000)	<b>(482,000)</b>	(482,000)	(482,000)	(482,000)	(482,000)	(2,410,000)
Interdepartmental recoveries	(121,260)	<b>(119,808)</b>	(119,808)	(119,808)	(119,808)	(119,808)	(599,040)
Miscellaneous	(520,481)	<b>(726,824)</b>	(812,566)	(812,566)	(812,566)	(812,566)	(3,977,088)
<b>Total Operating Revenues</b>	<b>(10,428,661)</b>	<b>(11,127,148)</b>	<b>(11,702,816)</b>	<b>(12,217,238)</b>	<b>(12,649,352)</b>	<b>(13,098,752)</b>	<b>(60,795,306)</b>
<b>Operating Expenditures</b>							
Administration	536,492	<b>513,580</b>	528,988	544,857	561,203	578,039	2,726,667
Professional fees	331,909	<b>390,740</b>	200,221	206,228	212,415	218,787	1,228,391
Building ops	1,132,783	<b>1,249,048</b>	1,216,519	1,253,015	1,290,605	1,329,324	6,338,511
Veh & Equip ops	539,555	<b>599,590</b>	617,578	636,105	655,188	674,844	3,183,305
Operating costs	1,601,216	<b>1,800,455</b>	2,064,968	2,126,917	2,190,725	2,256,447	10,439,512
Wages & benefits	2,169,002	<b>2,334,031</b>	2,387,380	2,447,065	2,508,242	2,570,948	12,247,666
Contributions to reserve funds	1,664,568	<b>1,812,083</b>	813,496	1,123,089	1,309,342	1,580,769	6,638,779
Debt interest	1,138,500	<b>1,013,600</b>	1,013,600	1,013,600	1,013,600	1,013,600	5,068,000
<b>Total Operating Expenditures</b>	<b>9,114,025</b>	<b>9,713,127</b>	<b>8,842,750</b>	<b>9,350,876</b>	<b>9,741,320</b>	<b>10,222,758</b>	<b>47,870,831</b>
<b>Operating (surplus)/deficit</b>	<b>(1,314,636)</b>	<b>(1,414,021)</b>	<b>(2,860,066)</b>	<b>(2,866,362)</b>	<b>(2,908,032)</b>	<b>(2,875,994)</b>	<b>(12,924,475)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	16,827,967	<b>11,271,145</b>	9,735,476	4,366,172	810,842	3,748,724	29,932,359
Transfer from reserves	(6,605,267)	<b>(3,068,899)</b>	(9,182,600)	(3,807,000)	(210,000)	(3,179,920)	(19,448,419)
Grants and other	(1,341,484)						
New borrowing	(8,428,523)	<b>(7,596,434)</b>					(7,596,434)
<b>Net Capital Assets funded from Operations</b>	<b>452,693</b>	<b>605,812</b>	<b>552,876</b>	<b>559,172</b>	<b>600,842</b>	<b>568,804</b>	<b>2,887,506</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	1,302,550	<b>1,766,653</b>	1,766,653	1,766,653	1,766,653	1,766,653	8,833,265
New debt (principal & interest)	84,285	<b>75,964</b>	540,537	540,537	540,537	540,537	2,238,112
<b>Total Capital Financing Charges</b>	<b>1,386,835</b>	<b>1,842,617</b>	<b>2,307,190</b>	<b>2,307,190</b>	<b>2,307,190</b>	<b>2,307,190</b>	<b>11,071,377</b>
<b>Net (surplus)/deficit for the year</b>	<b>524,892</b>	<b>1,034,408</b>					<b>1,034,408</b>
Add: Transfer from appropriated surplus	(288,522)	<b>(438,043)</b>					(438,043)
Add: Prior year (surplus) / deficit	(236,370)	<b>(596,365)</b>					(596,365)
<b>(Surplus) applied to future years</b>							



Wastewater Southern Community

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2871 MAJOR CAP - WASTEWATER NPCC	449,508	500,000	500,000	500,000	500,000	<b>2,449,508</b>
PC-2871 COMPUTER - WASTEWATER NPCC	25,004	14,876	15,872	64,842	20,804	<b>141,398</b>
VH-2871 VEHICLE - WASTEWATER NPCC	51,300	38,000	43,300	36,000	48,000	<b>216,600</b>
WW-0007 GNPCC - SECONDARY TREATMENT (2015)	2,289,271					<b>2,289,271</b>
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION UPGRD	448,516	3,809,000	3,807,000			<b>8,064,516</b>
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	754,281					<b>754,281</b>
WW-0030 GNPCC-WELLINGTN PUMP STN ELECTRICAL UPGR	52,500	784,800				<b>837,300</b>
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPGRADE	1,649,102					<b>1,649,102</b>
WW-0032 GNPCC - BASEMENT MCC REPLACEMENT	94,500	1,088,800				<b>1,183,300</b>
WW-0035 GNPCC - DIGESTER #1 UPGRADE				210,000	2,398,000	<b>2,608,000</b>
WW-0036 GNPCC - WELLINGTON P/S - GENERATOR UPGRD					781,920	<b>781,920</b>
WW-0037 GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	5,307,163					<b>5,307,163</b>
WW-0038 GNPCC - GRIT & SED TANK RELINING	150,000	3,500,000				<b>3,650,000</b>
<b>Total Wastewater Southern Community</b>	<b>11,271,145</b>	<b>9,735,476</b>	<b>4,366,172</b>	<b>810,842</b>	<b>3,748,724</b>	<b>29,932,359</b>

**Wastewater Southern Community**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	10,608,657	9,666,417	3,344,519	2,628,708	3,778,334
Contributions	1,809,793	811,206	1,120,799	1,307,052	1,578,479
Interest earned	132,608	144,996	66,890	52,574	75,567
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	(184,258)	(1,904,500)	(1,903,500)		
GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	(754,281)				
GNPCC-WELLINGTN PUMP STN ELECTRICAL UPGR	(52,500)	(784,800)			
GNPCC - CHASE RIVER PUMP STATION UPGRADE	(1,649,102)				
GNPCC - BASEMENT MCC REPLACEMENT	(94,500)	(1,088,800)			
GNPCC - DIGESTER #1 UPGRADE				(210,000)	(2,398,000)
GNPCC - WELLINGTON P/S - GENERATOR UPGRD					(781,920)
GNPCC - GRIT & SED TANK RELINING	(150,000)	(3,500,000)			
Total Withdrawals for capital projects	(2,884,641)	(7,278,100)	(1,903,500)	(210,000)	(3,179,920)
<b>Closing Balance Reserve Fund</b>	<b>9,666,417</b>	<b>3,344,519</b>	<b>2,628,708</b>	<b>3,778,334</b>	<b>2,252,460</b>
<b>DEVELOPMENT COST CHARGES</b>					
<b>Opening Balance DCC Fund</b>	3,120,692	3,464,119	2,014,515	554,239	968,258
Contributions	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Interest earned	39,009	51,962	40,290	11,085	19,365
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	(184,258)	(1,904,500)	(1,903,500)		
Total Withdrawals for capital projects	(184,258)	(1,904,500)	(1,903,500)		
Other transfers out of DCCs	711,324	797,066	797,066	797,066	797,066
<b>Closing Balance DCC Fund</b>	<b>3,464,119</b>	<b>2,014,515</b>	<b>554,239</b>	<b>968,258</b>	<b>1,390,557</b>
<b>New Borrowing</b>					
GNPCC - SECONDARY TREATMENT (2015)	2,289,271				
GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	5,307,163				
<b>Total New Borrowing</b>	<b>7,596,434</b>				
New Debt Principal/Int		540,537			
New Debt Principal/Int(Cumulative)		540,537	540,537	540,537	540,537
Borrowing cost	75,964				



**Wastewater Northern Community  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		4.0%	4.0%	3.0%	3.0%	3.0%	
Property taxes	(5,261,090)	<b>(5,471,534)</b>	(5,690,395)	(5,861,107)	(6,036,940)	(6,218,048)	(29,278,024)
	(5,261,090)	<b>(5,471,534)</b>	(5,690,395)	(5,861,107)	(6,036,940)	(6,218,048)	(29,278,024)
Operations	(372,300)	<b>(346,300)</b>	(353,226)	(360,291)	(367,496)	(374,846)	(1,802,159)
Grants in lieu of taxes	(5,470)	<b>(5,470)</b>	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries		<b>(6,450)</b>	(6,450)	(6,450)	(6,450)	(6,450)	(32,250)
Miscellaneous		<b>(9,000)</b>	(9,000)	(41,901)	(267,900)	(482,717)	(810,518)
<b>Total Operating Revenues</b>	(5,638,860)	<b>(5,838,754)</b>	(6,064,541)	(6,275,219)	(6,684,256)	(7,087,531)	(31,950,301)
<b>Operating Expenditures</b>							
Administration	277,534	<b>265,104</b>	273,057	281,249	289,686	298,377	1,407,473
Professional fees	153,037	<b>176,904</b>	104,974	108,123	111,367	114,708	616,076
Building ops	426,623	<b>481,062</b>	427,354	440,175	453,380	466,981	2,268,952
Veh & Equip ops	370,240	<b>376,386</b>	387,677	399,308	411,287	423,626	1,998,284
Operating costs	676,741	<b>690,896</b>	798,623	972,582	1,201,759	1,237,812	4,901,672
Wages & benefits	1,254,830	<b>1,573,057</b>	1,713,051	1,755,877	1,799,774	1,844,768	8,686,527
Contributions to reserve funds	3,169,040	<b>2,421,759</b>	1,928,146	1,834,151	1,533,521	1,456,530	9,174,107
<b>Total Operating Expenditures</b>	6,328,045	<b>5,985,168</b>	5,632,882	5,791,465	5,800,774	5,842,802	29,053,091
<b>Operating (surplus)/deficit</b>	689,185	<b>146,414</b>	(431,659)	(483,754)	(883,482)	(1,244,729)	(2,897,210)
<b>Capital Asset Expenditures</b>							
Capital expenditures	24,424,629	<b>15,716,241</b>	19,326,665	12,370,062	10,014,664	514,612	57,942,244
Transfer from reserves	(18,991,894)	<b>(15,206,933)</b>	(18,103,600)	(6,510,945)	(4,470,455)	(200,000)	(44,491,933)
New borrowing	(4,750,000)		(799,400)	(5,491,155)	(5,219,445)		(11,510,000)
<b>Net Capital Assets funded from Operations</b>	682,735	<b>509,308</b>	423,665	367,962	324,764	314,612	1,940,311
<b>Capital Financing Charges</b>							
New debt (principal & interest)	47,500		7,994	115,792	558,718	930,117	1,612,621
<b>Total Capital Financing Charges</b>	47,500		7,994	115,792	558,718	930,117	1,612,621
<b>Net (surplus)/deficit for the year</b>	1,419,420	<b>655,722</b>					655,722
Add: Transfer from appropriated surplus	(370,078)	<b>(148,033)</b>					(148,033)
Add: Prior year (surplus) / deficit	(1,049,342)	<b>(507,689)</b>					(507,689)
<b>(Surplus) applied to future years</b>							



Wastewater Northern Community

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
LD-2872 LAND	1,760,000					<b>1,760,000</b>
MJ-2872 MAJOR CAP - WASTEWATER FCPC	452,200	500,000	500,000	500,000	500,000	<b>2,452,200</b>
PC-2872 COMPUTER - WASTEWATER FCPC	7,108	5,665	27,962	24,764	14,612	<b>80,111</b>
VH-2872 VEHICLE - WASTEWATER FCPC	50,000	118,000	40,000			<b>208,000</b>
WW-0010 FCPC - PLANT EXPANSION (2016)	8,414,602	18,703,000	11,802,100	9,489,900		<b>48,409,602</b>
WW-0018 FCPC - ATAD 2ND GENERATION	347,740					<b>347,740</b>
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD 2016	4,594,591					<b>4,594,591</b>
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	90,000					<b>90,000</b>
<b>Total Wastewater Northern Community</b>	<b>15,716,241</b>	<b>19,326,665</b>	<b>12,370,062</b>	<b>10,014,664</b>	<b>514,612</b>	<b>57,942,244</b>

**Wastewater Northern Community**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	20,913,150	14,528,248	8,056,222	4,538,806	1,690,902
Contributions	2,420,013	1,926,400	1,832,405	1,531,775	1,454,784
Interest earned	261,414	217,924	161,124	90,776	33,818
Withdrawals for capital projects:					
LAND	(1,760,000)				
MAJOR CAP - WASTEWATER FCPC		(200,000)	(200,000)	(200,000)	(200,000)
FCPC - PLANT EXPANSION (2016)	(3,804,650)	(8,416,350)	(5,310,945)	(4,270,455)	
FCPC - ATAD 2ND GENERATION	(177,740)				
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(3,233,939)				
FCPC - BAY AVE FORCEMAIN REPLACEMENT	(90,000)				
Total Withdrawals for capital projects	(9,066,329)	(8,616,350)	(5,510,945)	(4,470,455)	(200,000)
<b>Closing Balance Reserve Fund</b>	<b>14,528,248</b>	<b>8,056,222</b>	<b>4,538,806</b>	<b>1,690,902</b>	<b>2,979,504</b>
<b>DEVELOPMENT COST CHARGES</b>					
<b>Opening Balance DCC Fund</b>	14,345,824	9,184,543	635,061	514,861	1,166,258
Contributions	800,000	800,000	900,000	900,000	900,000
Interest earned	179,323	137,768	12,701	10,297	23,325
Withdrawals for capital projects:					
FCPC - PLANT EXPANSION (2016)	(4,609,952)	(9,487,250)	(1,000,000)		
FCPC - ATAD 2ND GENERATION	(170,000)				
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(1,360,652)				
Total Withdrawals for capital projects	(6,140,604)	(9,487,250)	(1,000,000)		
Other transfers out of DCCs			32,901	258,900	473,717
<b>Closing Balance DCC Fund</b>	<b>9,184,543</b>	<b>635,061</b>	<b>514,861</b>	<b>1,166,258</b>	<b>1,615,866</b>
<b>New Borrowing</b>					
FCPC - PLANT EXPANSION (2016)		799,400	5,491,155	5,219,445	
<b>Total New Borrowing</b>		<b>799,400</b>	<b>5,491,155</b>	<b>5,219,445</b>	
New Debt Principal/Int			60,880	445,644	423,593
New Debt Principal/Int(Cumulative)			60,880	506,524	930,117
Borrowing cost		7,994	54,912	52,194	

**Wastewater Duke Point  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>12.0%</b>	12.0%	10.0%	5.0%	3.0%	
Property taxes	(270,085)	<b>(302,495)</b>	(338,795)	(372,674)	(391,308)	(403,047)	(1,808,319)
	(270,085)	<b>(302,495)</b>	(338,795)	(372,674)	(391,308)	(403,047)	(1,808,319)
Utility user fees	(12,000)	<b>(16,000)</b>	(16,320)	(16,646)	(16,979)	(17,319)	(83,264)
Interdepartmental recoveries	(72,338)	<b>(73,924)</b>	(73,924)	(73,924)	(73,924)	(73,924)	(369,620)
<b>Total Operating Revenues</b>	<b>(354,423)</b>	<b>(392,419)</b>	(429,039)	(463,244)	(482,211)	(494,290)	(2,261,203)
<b>Operating Expenditures</b>							
Administration	32,962	<b>29,682</b>	30,572	31,489	32,434	33,407	157,584
Professional fees	22,844	<b>18,320</b>	18,318	18,867	19,433	20,016	94,954
Building ops	17,920	<b>13,700</b>	14,861	15,307	15,766	16,239	75,873
Veh & Equip ops	30,093	<b>26,073</b>	26,855	27,661	28,491	29,345	138,425
Operating costs	113,132	<b>134,927</b>	127,975	131,814	135,768	139,841	670,325
Wages & benefits	129,175	<b>146,480</b>	149,590	153,330	157,163	161,092	767,655
Contributions to reserve funds	80,151	<b>67,623</b>	43,023	41,867	51,569	56,188	260,270
<b>Total Operating Expenditures</b>	<b>426,277</b>	<b>436,805</b>	411,194	420,335	440,624	456,128	2,165,086
<b>Operating (surplus)/deficit</b>	<b>71,854</b>	<b>44,386</b>	(17,845)	(42,909)	(41,587)	(38,162)	(96,117)
<b>Capital Asset Expenditures</b>							
Capital expenditures	21,153	<b>8,096</b>	352,545	42,909	41,587	38,162	483,299
Transfer from reserves			(334,700)				(334,700)
<b>Net Capital Assets funded from Operations</b>	<b>21,153</b>	<b>8,096</b>	<b>17,845</b>	<b>42,909</b>	<b>41,587</b>	<b>38,162</b>	<b>148,599</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>93,007</b>	<b>52,482</b>					<b>52,482</b>
Add: Transfer from appropriated surplus	(4,324)	<b>(12,000)</b>					(12,000)
Add: Prior year (surplus) / deficit	(88,683)	<b>(40,482)</b>					(40,482)
<b>(Surplus) applied to future years</b>							



**Wastewater Duke Point**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	2,000	78,000	37,500	37,500	37,500	<b>192,500</b>
PC-2877 COMPUTER - WASTEWATER DUKE POINT	396	2,845	709	87	662	<b>4,699</b>
VH-2877 VEHICLE - WASTEWATER DUKE POINT	5,700		4,700	4,000		<b>14,400</b>
WW-0033 DPPCC - AQUARAY UV SYSTEM		271,700				<b>271,700</b>
<b>Total Wastewater Duke Point</b>	<b>8,096</b>	<b>352,545</b>	<b>42,909</b>	<b>41,587</b>	<b>38,162</b>	<b>483,299</b>

**Wastewater Duke Point**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	675,425	446,168	161,119	206,143	261,770
Contributions	67,558	42,958	41,802	51,504	56,123
Interest earned	8,443	6,693	3,222	4,123	5,235
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER DUKE POINT		(63,000)			
DPPCC - AQUARAY UV SYSTEM		(271,700)			
Total Withdrawals for capital projects		(334,700)			
Other transfers out of Reserve	305,259				
<b>Closing Balance Reserve Fund</b>	<b>446,167</b>	<b>161,119</b>	<b>206,143</b>	<b>261,770</b>	<b>323,128</b>
<b>DEVELOPMENT COST CHARGES</b>					
<b>Opening Balance DCC Fund</b>	120,904	122,415	124,251	126,736	129,271
Interest earned	1,511	1,836	2,485	2,535	2,585
Withdrawals for capital projects:					
<b>Closing Balance DCC Fund</b>	<b>122,415</b>	<b>124,251</b>	<b>126,736</b>	<b>129,271</b>	<b>131,856</b>

**Wastewater Nanoose  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>15.0%</b>	15.0%	15.0%	15.0%	15.0%	
Parcel taxes	(657,647)	<b>(756,294)</b>	(869,738)	(1,000,199)	(1,150,229)	(1,322,763)	(5,099,223)
	(657,647)	<b>(756,294)</b>	(869,738)	(1,000,199)	(1,150,229)	(1,322,763)	(5,099,223)
Utility user fees	(37,464)	<b>(37,464)</b>	(37,464)	(37,464)	(37,464)	(37,464)	(187,320)
<b>Total Operating Revenues</b>	<b>(695,111)</b>	<b>(793,758)</b>	<b>(907,202)</b>	<b>(1,037,663)</b>	<b>(1,187,693)</b>	<b>(1,360,227)</b>	<b>(5,286,543)</b>
<b>Operating Expenditures</b>							
Administration	43,485	<b>36,947</b>	38,055	39,197	40,373	41,584	196,156
Professional fees	11,740	<b>20,340</b>	10,284	10,593	10,911	11,238	63,366
Building ops	44,049	<b>44,049</b>	45,370	46,731	48,133	49,577	233,860
Veh & Equip ops	61,984	<b>61,601</b>	63,449	65,353	67,314	69,333	327,050
Operating costs	172,021	<b>178,346</b>	223,697	230,407	362,320	373,189	1,367,959
Wages & benefits	132,382	<b>183,136</b>	187,048	191,724	196,517	201,430	959,855
Contributions to reserve funds	264,736	<b>293,091</b>	197,761	243,584	34,201	6,596	775,233
<b>Total Operating Expenditures</b>	<b>730,397</b>	<b>817,510</b>	<b>765,664</b>	<b>827,589</b>	<b>759,769</b>	<b>752,947</b>	<b>3,923,479</b>
<b>Operating (surplus)/deficit</b>	<b>35,286</b>	<b>23,752</b>	<b>(141,538)</b>	<b>(210,074)</b>	<b>(427,924)</b>	<b>(607,280)</b>	<b>(1,363,064)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,151,842	<b>1,823,538</b>	2,559,988	3,624,745	31,714	211,070	8,251,055
Transfer from reserves	(437,870)	<b>(1,643,756)</b>	(780,000)	(245,000)			(2,668,756)
New borrowing	(500,000)		(1,655,000)	(3,329,000)			(4,984,000)
<b>Net Capital Assets funded from Operations</b>	<b>213,972</b>	<b>179,782</b>	<b>124,988</b>	<b>50,745</b>	<b>31,714</b>	<b>211,070</b>	<b>598,299</b>
<b>Capital Financing Charges</b>							
New debt (principal & interest)	5,000		16,550	159,329	396,210	396,210	968,299
<b>Total Capital Financing Charges</b>	<b>5,000</b>		<b>16,550</b>	<b>159,329</b>	<b>396,210</b>	<b>396,210</b>	<b>968,299</b>
<b>Net (surplus)/deficit for the year</b>	<b>254,258</b>	<b>203,534</b>					<b>203,534</b>
Add: Transfer from appropriated surplus	(60,224)	<b>(137,000)</b>					(137,000)
Add: Prior year (surplus) / deficit	(194,034)	<b>(66,534)</b>					(66,534)
<b>(Surplus) applied to future years</b>							



**Wastewater Nanoose**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	129,000	50,000	50,000	30,000	30,000	<b>289,000</b>
PC-2851 COMPUTER - WASTEWATER NANOOSE	782	2,988	745	1,714	1,070	<b>7,299</b>
VH-2851 VEHICLE - WASTEWATER NANOOSE	50,000	72,000			180,000	<b>302,000</b>
WW-0011 NBPCC - NANOOSE 2NDRY TRMT (2022)	503,536	1,935,000	3,174,000			<b>5,612,536</b>
WW-0022 NBPCC - NANOOSE FORCEMAIN REPLACEMENT	1,140,220	500,000	400,000			<b>2,040,220</b>
<b>Total Wastewater Nanoose</b>	<b>1,823,538</b>	<b>2,559,988</b>	<b>3,624,745</b>	<b>31,714</b>	<b>211,070</b>	<b>8,251,055</b>



**Wastewater Nanoose**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	1,542,274	578,307	29,663	28,760	63,456
Contributions	293,011	197,681	243,504	34,121	6,516
Interest earned	19,278	8,675	593	575	1,269
Withdrawals for capital projects:					
NBPCC - NANOOSE 2NDRY TRMT (2022)	(136,036)	(405,000)	(45,000)		
NBPCC - NANOOSE FORCEMAIN REPLACEMENT	(1,140,220)	(350,000)	(200,000)		
Total Withdrawals for capital projects	(1,276,256)	(755,000)	(245,000)		
<b>Closing Balance Reserve Fund</b>	<b>578,307</b>	<b>29,663</b>	<b>28,760</b>	<b>63,456</b>	<b>71,241</b>
<b>DEVELOPMENT COST CHARGES</b>					
<b>Opening Balance DCC Fund</b>	390,211	27,589	3,003	3,063	3,124
Interest earned	4,878	414	60	61	62
Withdrawals for capital projects:					
NBPCC - NANOOSE 2NDRY TRMT (2022)	(367,500)	(25,000)			
Total Withdrawals for capital projects	(367,500)	(25,000)			
<b>Closing Balance DCC Fund</b>	<b>27,589</b>	<b>3,003</b>	<b>3,063</b>	<b>3,124</b>	<b>3,186</b>
<b>New Borrowing</b>					
NBPCC - NANOOSE 2NDRY TRMT (2022)		1,505,000	3,129,000		
NBPCC - NANOOSE FORCEMAIN REPLACEMENT		150,000	200,000		
<b>Total New Borrowing</b>		<b>1,655,000</b>	<b>3,329,000</b>		
New Debt Principal/Int			126,039	270,171	
New Debt Principal/Int(Cumulative)			126,039	396,210	396,210
Borrowing cost		16,550	33,290		

**Water - Surfside  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>5.0%</b>	5.0%	5.0%	5.0%	5.0%	
Parcel taxes	(18,611)	<b>(19,542)</b>	(20,519)	(21,545)	(22,622)	(23,753)	(107,981)
	(18,611)	<b>(19,542)</b>	(20,519)	(21,545)	(22,622)	(23,753)	(107,981)
Operations	(780)	<b>(780)</b>	(780)	(780)	(780)	(780)	(3,900)
Utility user fees	(11,908)	<b>(10,076)</b>	(10,378)	(10,690)	(11,010)	(11,341)	(53,495)
Grants in lieu of taxes		<b>(477)</b>	(450)	(450)	(450)	(450)	(2,277)
Interdepartmental recoveries	(65)	<b>(401)</b>	(401)	(401)	(401)	(401)	(2,005)
<b>Total Operating Revenues</b>	<b>(31,364)</b>	<b>(31,276)</b>	<b>(32,528)</b>	<b>(33,866)</b>	<b>(35,263)</b>	<b>(36,725)</b>	<b>(169,658)</b>
<b>Operating Expenditures</b>							
Administration	2,715	<b>2,275</b>	2,297	2,297	2,297	2,297	11,463
Professional fees	1,813	<b>1,921</b>	1,213	1,213	1,213	1,213	6,773
Building ops	1,281	<b>1,222</b>	1,258	1,296	632	651	5,059
Veh & Equip ops	1,612	<b>1,577</b>	1,624	1,673	1,723	1,774	8,371
Operating costs	3,612	<b>4,654</b>	4,794	4,937	5,085	5,238	24,708
Wages & benefits	12,066	<b>12,629</b>	12,945	13,268	13,600	13,940	66,382
Contributions to reserve funds	18,395	<b>10,635</b>	8,329	8,869	9,980	10,812	48,625
<b>Total Operating Expenditures</b>	<b>41,494</b>	<b>34,913</b>	<b>32,460</b>	<b>33,553</b>	<b>34,530</b>	<b>35,925</b>	<b>171,381</b>
<b>Operating (surplus)/deficit</b>	<b>10,130</b>	<b>3,637</b>	<b>(68)</b>	<b>(313)</b>	<b>(733)</b>	<b>(800)</b>	<b>1,723</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	96,180	<b>52,824</b>	9,726	6,209	967	102	69,828
Transfer from reserves	(8,744)	<b>(12,774)</b>	(7,935)				(20,709)
Grants and other	(87,400)	<b>(40,000)</b>					(40,000)
New borrowing			(1,740)	(6,090)	(870)		(8,700)
<b>Net Capital Assets funded from Operations</b>	<b>36</b>	<b>50</b>	<b>51</b>	<b>119</b>	<b>97</b>	<b>102</b>	<b>419</b>
<b>Capital Financing Charges</b>							
New debt (principal & interest)			17	194	636	698	1,545
<b>Total Capital Financing Charges</b>			<b>17</b>	<b>194</b>	<b>636</b>	<b>698</b>	<b>1,545</b>
<b>Net (surplus)/deficit for the year</b>	<b>10,166</b>	<b>3,687</b>					<b>3,687</b>
Add: Transfer from appropriated surplus	(139)	<b>(258)</b>					(258)
Add: Prior year (surplus) / deficit	(10,027)	<b>(3,429)</b>					(3,429)
<b>(Surplus) applied to future years</b>							



**Water - Surfside**  
**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2034 MAJOR CAP - WATER SURFSIDE	12,556	9,240	6,090	870		<b>28,756</b>
PC-2034 COMPUTER - WATER SURFSIDE	50	51	119	97	102	<b>419</b>
VH-2034 VEHICLE - WATER SURFSIDE	218	435				<b>653</b>
WT-0028 SURFSIDE RESERVOIR/PH/CONTROLS UPGRADE	40,000					<b>40,000</b>
<b>Total Water - Surfside</b>	<b>52,824</b>	<b>9,726</b>	<b>6,209</b>	<b>967</b>	<b>102</b>	<b>69,828</b>

**Water - Surfside**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	37,143	35,494	36,663	46,073	56,782
Contributions	10,443	8,137	8,677	9,788	10,620
Interest earned	464	532	733	921	1,136
Withdrawals for capital projects:					
MAJOR CAP - WATER SURFSIDE	(12,556)	(7,500)			
Total Withdrawals for capital projects	(12,556)	(7,500)			
<b>Closing Balance Reserve Fund</b>	<b>35,494</b>	<b>36,663</b>	<b>46,073</b>	<b>56,782</b>	<b>68,538</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER SURFSIDE	(218)	(435)			
Total Withdrawals for capital projects	(218)	(435)			
<b>Closing Balance Reserve Account</b>	<b>(218)</b>	<b>(435)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER SURFSIDE		1,740	6,090	870	
<b>Total New Borrowing</b>		<b>1,740</b>	<b>6,090</b>	<b>870</b>	
New Debt Principal/Int			133	494	71
New Debt Principal/Int(Cumulative)			133	627	698
Borrowing cost		17	61	9	

**Water - French Creek  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>10.0%</b>	10.0%	3.0%	3.0%	3.0%	
Parcel taxes	(98,210)	<b>(108,031)</b>	(118,834)	(122,399)	(126,071)	(129,853)	(605,188)
	(98,210)	<b>(108,031)</b>	(118,834)	(122,399)	(126,071)	(129,853)	(605,188)
Operations	(580)	<b>(580)</b>	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(54,600)	<b>(54,600)</b>	(56,238)	(57,925)	(59,663)	(61,453)	(289,879)
Interdepartmental recoveries	(402)	<b>(2,463)</b>	(2,463)	(2,463)	(2,463)	(2,463)	(12,315)
<b>Total Operating Revenues</b>	<b>(153,792)</b>	<b>(165,674)</b>	<b>(178,115)</b>	<b>(183,367)</b>	<b>(188,777)</b>	<b>(194,349)</b>	<b>(910,282)</b>
<b>Operating Expenditures</b>							
Administration	16,116	<b>16,348</b>	16,511	16,511	16,511	16,511	82,392
Professional fees	5,735	<b>16,436</b>	2,000	2,000	2,000	2,000	24,436
Building ops	8,923	<b>8,626</b>	8,884	9,151	5,113	5,267	37,041
Veh & Equip ops	8,840	<b>8,564</b>	8,821	9,086	9,359	9,639	45,469
Operating costs	46,477	<b>61,776</b>	43,629	44,938	46,286	47,675	244,304
Wages & benefits	73,939	<b>77,174</b>	79,104	81,081	83,108	85,186	405,653
Contributions to reserve funds	31,885	<b>25,369</b>	18,746	18,679	21,900	23,160	107,854
<b>Total Operating Expenditures</b>	<b>191,915</b>	<b>214,293</b>	<b>177,695</b>	<b>181,446</b>	<b>184,277</b>	<b>189,438</b>	<b>947,149</b>
<b>Operating (surplus)/deficit</b>	<b>38,123</b>	<b>48,619</b>	<b>(420)</b>	<b>(1,921)</b>	<b>(4,500)</b>	<b>(4,911)</b>	<b>36,867</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	24,299	<b>992,787</b>	36,163	51,114	5,940	631	1,086,635
Transfer from reserves	(17,865)	<b>(16,479)</b>	(25,170)	(13,000)			(54,649)
Grants and other	(6,205)	<b>(976,000)</b>					(976,000)
New borrowing			(10,680)	(37,380)	(5,340)		(53,400)
<b>Net Capital Assets funded from Operations</b>	<b>229</b>	<b>308</b>	<b>313</b>	<b>734</b>	<b>600</b>	<b>631</b>	<b>2,586</b>
<b>Capital Financing Charges</b>							
New debt (principal & interest)			107	1,187	3,900	4,280	9,474
<b>Total Capital Financing Charges</b>			<b>107</b>	<b>1,187</b>	<b>3,900</b>	<b>4,280</b>	<b>9,474</b>
<b>Net (surplus)/deficit for the year</b>	<b>38,352</b>	<b>48,927</b>					<b>48,927</b>
Add: Transfer from appropriated surplus	(855)	<b>(1,521)</b>					(1,521)
Add: Prior year (surplus) / deficit	(37,497)	<b>(47,406)</b>					(47,406)
<b>(Surplus) applied to future years</b>							

**Water - French Creek**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	15,144	33,180	50,380	5,340		<b>104,044</b>
PC-2038 COMPUTER - WATER FRENCH CREEK	308	313	734	600	631	<b>2,586</b>
VH-2038 VEHICLE - WATER FRENCH CREEK	1,335	2,670				<b>4,005</b>
WT-0033 FRENCH CREEK WATER SUPPLY UPGRADE	976,000					<b>976,000</b>
<b>Total Water - French Creek</b>	<b>992,787</b>	<b>36,163</b>	<b>51,114</b>	<b>5,940</b>	<b>631</b>	<b>1,086,635</b>

**Water - French Creek**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	177,855	189,208	187,197	195,525	220,240
Contributions	24,274	17,651	17,584	20,805	22,065
Interest earned	2,223	2,838	3,744	3,910	4,405
Withdrawals for capital projects:					
MAJOR CAP - WATER FRENCH CREEK	(15,144)	(22,500)	(13,000)		
Total Withdrawals for capital projects	(15,144)	(22,500)	(13,000)		
<b>Closing Balance Reserve Fund</b>	<b>189,208</b>	<b>187,197</b>	<b>195,525</b>	<b>220,240</b>	<b>246,710</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER FRENCH CREEK	(1,335)	(2,670)			
Total Withdrawals for capital projects	(1,335)	(2,670)			
<b>Closing Balance Reserve Account</b>	<b>(1,335)</b>	<b>(2,670)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER FRENCH CREEK		10,680	37,380	5,340	
<b>Total New Borrowing</b>		<b>10,680</b>	<b>37,380</b>	<b>5,340</b>	
New Debt Principal/Int			813	3,034	433
New Debt Principal/Int(Cumulative)			813	3,847	4,280
Borrowing cost		107	374	53	

**Water - Whiskey Creek  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		4.0%	4.0%	4.0%	4.0%	4.0%	
Parcel taxes	(112,119)	<b>(116,604)</b>	(121,268)	(126,119)	(131,164)	(136,410)	(631,565)
	(112,119)	<b>(116,604)</b>	(121,268)	(126,119)	(131,164)	(136,410)	(631,565)
Utility user fees	(32,060)	<b>(32,060)</b>	(33,022)	(34,012)	(35,033)	(36,084)	(170,211)
Interdepartmental recoveries	(210)	<b>(1,296)</b>	(1,296)	(1,296)	(1,296)	(1,296)	(6,480)
<b>Total Operating Revenues</b>	<b>(144,389)</b>	<b>(149,960)</b>	<b>(155,586)</b>	<b>(161,427)</b>	<b>(167,493)</b>	<b>(173,790)</b>	<b>(808,256)</b>
<b>Operating Expenditures</b>							
Administration	13,614	<b>11,717</b>	11,835	11,835	11,835	11,835	59,057
Professional fees	5,680	<b>9,844</b>	2,640	2,640	2,640	2,640	20,404
Building ops	16,156	<b>16,168</b>	16,653	17,153	15,399	15,860	81,233
Veh & Equip ops	9,150	<b>9,223</b>	9,500	9,785	10,078	10,381	48,967
Operating costs	35,120	<b>36,368</b>	35,459	36,522	37,618	38,747	184,714
Wages & benefits	38,931	<b>40,651</b>	41,667	42,709	43,777	44,871	213,675
Contributions to reserve funds	67,365	<b>54,955</b>	14,457	16,618	20,624	23,718	130,372
Debt interest	3,812	<b>4,455</b>	4,047	4,047	4,047	4,047	20,643
<b>Total Operating Expenditures</b>	<b>189,828</b>	<b>183,381</b>	<b>136,258</b>	<b>141,309</b>	<b>146,018</b>	<b>152,099</b>	<b>759,065</b>
<b>Operating (surplus)/deficit</b>	<b>45,439</b>	<b>33,421</b>	<b>(19,328)</b>	<b>(20,118)</b>	<b>(21,475)</b>	<b>(21,691)</b>	<b>(49,191)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	488,320	<b>586,375</b>	798,540	20,056	3,126	332	1,408,429
Transfer from reserves	(34,788)	<b>(40,884)</b>	(1,405)				(42,289)
Grants and other	(290,532)	<b>(398,360)</b>	(791,350)				(1,189,710)
New borrowing	(162,880)	<b>(146,969)</b>	(5,620)	(19,670)	(2,810)		(175,069)
<b>Net Capital Assets funded from Operations</b>	<b>120</b>	<b>162</b>	<b>165</b>	<b>386</b>	<b>316</b>	<b>332</b>	<b>1,361</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)		<b>1,777</b>	8,649	8,649	8,649	8,649	36,373
New debt (principal & interest)	1,629	<b>1,470</b>	10,514	11,083	12,510	12,710	48,287
<b>Total Capital Financing Charges</b>	<b>1,629</b>	<b>3,247</b>	<b>19,163</b>	<b>19,732</b>	<b>21,159</b>	<b>21,359</b>	<b>84,660</b>
<b>Net (surplus)/deficit for the year</b>	<b>47,188</b>	<b>36,830</b>					<b>36,830</b>
Add: Transfer from appropriated surplus	(2,451)	<b>(804)</b>					(804)
Add: Prior year (surplus) / deficit	(44,737)	<b>(36,026)</b>					(36,026)
<b>(Surplus) applied to future years</b>							



**Water - Whiskey Creek**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	40,181	5,620	19,670	2,810		<b>68,281</b>
PC-2039 COMPUTER - WATER WHISKEY CREEK	162	165	386	316	332	<b>1,361</b>
VH-2039 VEHICLE - WATER WHISKEY CREEK	703	1,405				<b>2,108</b>
WT-0023 WHISKEY CRK PMP STN & DISTRIBTN	405,679					<b>405,679</b>
WT-0031 WHISKEY CREEK WATER SUPPLY UPGRADE	139,650	791,350				<b>931,000</b>
<b>Total Water - Whiskey Creek</b>	<b>586,375</b>	<b>798,540</b>	<b>20,056</b>	<b>3,126</b>	<b>332</b>	<b>1,408,429</b>

**Water - Whiskey Creek**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	104,439	119,938	135,614	154,364	177,495
Contributions	54,375	13,877	16,038	20,044	23,138
Interest earned	1,305	1,799	2,712	3,087	3,550
Withdrawals for capital projects:					
MAJOR CAP - WATER WHISKEY CREEK	(40,181)				
Total Withdrawals for capital projects	(40,181)				
<b>Closing Balance Reserve Fund</b>	<b>119,938</b>	<b>135,614</b>	<b>154,364</b>	<b>177,495</b>	<b>204,183</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER WHISKEY CREEK	(703)	(1,405)			
Total Withdrawals for capital projects	(703)	(1,405)			
<b>Closing Balance Reserve Account</b>	<b>(703)</b>	<b>(1,405)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER WHISKEY CREEK		5,620	19,670	2,810	
WHISKEY CRK PMP STN & DISTRIBTN	146,969				
<b>Total New Borrowing</b>	<b>146,969</b>	<b>5,620</b>	<b>19,670</b>	<b>2,810</b>	
New Debt Principal/Int		10,458	428	1,596	228
New Debt Principal/Int(Cumulative)		10,458	10,886	12,482	12,710
Borrowing cost	1,470	56	197	28	

**Water - Decourcey  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>4.0%</b>	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(10,401)	<b>(10,817)</b>	(11,142)	(11,476)	(11,820)	(12,175)	(57,430)
	(10,401)	<b>(10,817)</b>	(11,142)	(11,476)	(11,820)	(12,175)	(57,430)
Utility user fees	(1,191)	<b>(1,191)</b>	(1,227)	(1,263)	(1,301)	(1,340)	(6,322)
Interdepartmental recoveries	(11)	<b>(56)</b>	(56)	(56)	(56)	(56)	(280)
<b>Total Operating Revenues</b>	<b>(11,603)</b>	<b>(12,064)</b>	<b>(12,425)</b>	<b>(12,795)</b>	<b>(13,177)</b>	<b>(13,571)</b>	<b>(64,032)</b>
<b>Operating Expenditures</b>							
Administration	1,393	<b>848</b>	857	857	857	857	4,276
Professional fees	1,835	<b>1,084</b>	1,000	1,000	1,000	1,000	5,084
Building ops	710	<b>702</b>	723	745	678	699	3,547
Veh & Equip ops	223	<b>620</b>	639	658	678	698	3,293
Operating costs	4,551	<b>4,540</b>	4,677	4,817	4,961	5,110	24,105
Wages & benefits	1,500	<b>1,559</b>	1,598	1,638	1,678	1,720	8,193
Contributions to reserve funds	10,888	<b>6,075</b>	2,923	3,040	3,230	3,384	18,652
<b>Total Operating Expenditures</b>	<b>21,100</b>	<b>15,428</b>	<b>12,417</b>	<b>12,755</b>	<b>13,082</b>	<b>13,468</b>	<b>67,150</b>
<b>Operating (surplus)/deficit</b>	<b>9,497</b>	<b>3,364</b>	<b>(8)</b>	<b>(40)</b>	<b>(95)</b>	<b>(103)</b>	<b>3,118</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	4,037	<b>10,042</b>	281	784	122	13	11,242
Transfer from reserves	(4,032)	<b>(10,036)</b>	(55)				(10,091)
New borrowing			(220)	(770)	(110)		(1,100)
<b>Net Capital Assets funded from Operations</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>14</b>	<b>12</b>	<b>13</b>	<b>51</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			2	26	83	90	201
<b>Total Capital Financing Charges</b>			<b>2</b>	<b>26</b>	<b>83</b>	<b>90</b>	<b>201</b>
<b>Net (surplus)/deficit for the year</b>	<b>9,502</b>	<b>3,370</b>					<b>3,370</b>
Add: Transfer from appropriated surplus	(249)	<b>(29)</b>					(29)
Add: Prior year (surplus) / deficit	(9,253)	<b>(3,341)</b>					(3,341)
<b>(Surplus) applied to future years</b>							

**Water - Decourcey**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2042 MAJOR CAP - WATER DECOURCEY	10,008	220	770	110		<b>11,108</b>
PC-2042 COMPUTER - WATER DECOURCEY	6	6	14	12	13	<b>51</b>
VH-2042 VEHICLE - WATER DECOURCEY	28	55				<b>83</b>
<b>Total Water - Decourcey</b>	<b>10,042</b>	<b>281</b>	<b>784</b>	<b>122</b>	<b>13</b>	<b>11,242</b>

**Water - Decourcey**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	29,590	25,998	29,282	32,879	36,738
Contributions	6,046	2,894	3,011	3,201	3,355
Interest earned	370	390	586	658	735
Withdrawals for capital projects:					
MAJOR CAP - WATER DECOURCEY	(10,008)				
Total Withdrawals for capital projects	(10,008)				
<b>Closing Balance Reserve Fund</b>	<b>25,998</b>	<b>29,282</b>	<b>32,879</b>	<b>36,738</b>	<b>40,828</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER DECOURCEY	(28)	(55)			
Total Withdrawals for capital projects	(28)	(55)			
<b>Closing Balance Reserve Account</b>	<b>(28)</b>	<b>(55)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER DECOURCEY		220	770	110	
<b>Total New Borrowing</b>		<b>220</b>	<b>770</b>	<b>110</b>	

**Water - San Pareil  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		(5.9%)	3.6%	3.6%	3.6%	3.3%	
Parcel taxes	(180,065)	(169,457)	(175,592)	(181,963)	(188,588)	(194,887)	(910,487)
	(180,065)	(169,457)	(175,592)	(181,963)	(188,588)	(194,887)	(910,487)
Operations		(5,460)	(5,460)	(5,460)	(5,460)	(5,460)	(27,300)
Utility user fees	(77,860)	(77,860)	(80,196)	(82,602)	(85,080)	(87,632)	(413,370)
Interdepartmental recoveries	(1,985)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
<b>Total Operating Revenues</b>	(259,910)	(257,252)	(265,723)	(274,500)	(283,603)	(292,454)	(1,373,532)
<b>Operating Expenditures</b>							
Administration	20,907	18,370	18,554	18,554	18,554	18,554	92,586
Professional fees	10,055	10,441	5,325	5,325	5,325	5,325	31,741
Building ops	5,765	5,778	5,951	6,129	1,081	1,114	20,053
Veh & Equip ops	12,022	15,226	15,683	16,153	16,638	17,137	80,837
Operating costs	51,657	57,511	49,237	50,714	52,235	53,802	263,499
Wages & benefits	89,689	93,555	95,894	98,291	100,748	103,267	491,755
Contributions to reserve funds	71,266	72,992	45,015	26,905	23,150	16,400	184,462
Debt interest	9,878	5,241	4,238	3,935	3,632	3,363	20,409
<b>Total Operating Expenditures</b>	271,239	279,114	239,897	226,006	221,363	218,962	1,185,342
<b>Operating (surplus)/deficit</b>	11,329	21,862	(25,826)	(48,494)	(62,240)	(73,492)	(188,190)
<b>Capital Asset Expenditures</b>							
Capital expenditures	34,702	107,406	366,580	146,250	357,208	100,764	1,078,208
Transfer from reserves	(13,815)	(107,035)	(53,240)				(160,275)
Grants and other	(20,609)						
New borrowing			(312,960)	(145,360)	(356,480)	(100,000)	(914,800)
<b>Net Capital Assets funded from Operations</b>	278	371	380	890	728	764	3,133
<b>Capital Financing Charges</b>							
Existing debt (principal)	36,460	24,314	22,316	22,316	22,316	7,166	98,428
New debt (principal & interest)			3,130	25,288	39,196	65,562	133,176
<b>Total Capital Financing Charges</b>	36,460	24,314	25,446	47,604	61,512	72,728	231,604
<b>Net (surplus)/deficit for the year</b>	48,067	46,547					46,547
Add: Transfer from appropriated surplus	(1,033)	(1,866)					(1,866)
Add: Prior year (surplus) / deficit	(47,034)	(44,681)					(44,681)
<b>(Surplus) applied to future years</b>							



Water - San Pareil

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2043 MAJOR CAP - WATER SAN PAREIL	5,412	12,960	45,360	6,480		<b>70,212</b>
PC-2043 COMPUTER - WATER SAN PAREIL	374	380	890	728	764	<b>3,136</b>
VH-2043 VEHICLE - WATER SAN PAREIL	1,620	3,240				<b>4,860</b>
WT-0032 SAN PAREIL ASBESTOS CEMENT WM REPLACEMNT	100,000	350,000	100,000	350,000	100,000	<b>1,000,000</b>
<b>Total Water - San Pareil</b>	<b>107,406</b>	<b>366,580</b>	<b>146,250</b>	<b>357,208</b>	<b>100,764</b>	<b>1,078,208</b>

**Water - San Pareil**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	211,187	180,059	176,430	205,519	231,434
Contributions	71,647	43,670	25,560	21,805	15,055
Interest earned	2,640	2,701	3,529	4,110	4,629
Withdrawals for capital projects:					
MAJOR CAP - WATER SAN PAREIL	(5,415)				
SAN PAREIL ASBESTOS CEMENT WM REPLACEMNT	(100,000)	(50,000)			
Total Withdrawals for capital projects	(105,415)	(50,000)			
<b>Closing Balance Reserve Fund</b>	<b>180,059</b>	<b>176,430</b>	<b>205,519</b>	<b>231,434</b>	<b>251,118</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER SAN PAREIL	(1,620)	(3,240)			
Total Withdrawals for capital projects	(1,620)	(3,240)			
<b>Closing Balance Reserve Account</b>	<b>(1,620)</b>	<b>(3,240)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER SAN PAREIL		12,960	45,360	6,480	
SAN PAREIL ASBESTOS CEMENT WM REPLACEMNT		300,000	100,000	350,000	100,000
<b>Total New Borrowing</b>		<b>312,960</b>	<b>145,360</b>	<b>356,480</b>	<b>100,000</b>
New Debt Principal/Int			23,834	11,797	28,931
New Debt Principal/Int(Cumulative)			23,834	35,631	64,562
Borrowing cost		3,130	1,454	3,565	1,000



**Water - Driftwood  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>					(100.0%)		
Parcel taxes	(5,911)	<b>(5,910)</b>	(5,911)	(5,911)			(17,732)
	(5,911)	<b>(5,910)</b>	(5,911)	(5,911)			(17,732)
<b>Total Operating Revenues</b>	(5,911)	<b>(5,910)</b>	(5,911)	(5,911)			(17,732)
<b>Operating Expenditures</b>							
Debt interest	2,868	<b>2,868</b>	2,868	2,868			8,604
<b>Total Operating Expenditures</b>	2,868	<b>2,868</b>	2,868	2,868			8,604
<b>Operating (surplus)/deficit</b>	(3,043)	<b>(3,042)</b>	(3,043)	(3,043)			(9,128)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	3,043	<b>3,043</b>	3,043	3,043			9,129
<b>Total Capital Financing Charges</b>	3,043	<b>3,043</b>	3,043	3,043			9,129
<b>Net (surplus)/deficit for the year</b>		<b>1</b>					<b>1</b>
Add: Prior year (surplus) / deficit		(1)					(1)
<b>(Surplus) applied to future years</b>							

**Water - Englishman River  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(42,285)	<b>(43,554)</b>	(44,861)	(46,206)	(47,593)	(49,020)	(231,234)
	(42,285)	<b>(43,554)</b>	(44,861)	(46,206)	(47,593)	(49,020)	(231,234)
Operations	(830)	<b>(580)</b>	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(77,860)	<b>(77,860)</b>	(80,196)	(82,602)	(85,080)	(87,632)	(413,370)
Interdepartmental recoveries	(263)	<b>(1,622)</b>	(1,622)	(1,622)	(1,622)	(1,622)	(8,110)
Miscellaneous		<b>(250)</b>	(250)	(250)	(250)	(250)	(1,250)
<b>Total Operating Revenues</b>	<b>(121,238)</b>	<b>(123,866)</b>	<b>(127,509)</b>	<b>(131,260)</b>	<b>(135,125)</b>	<b>(139,104)</b>	<b>(656,864)</b>
<b>Operating Expenditures</b>							
Administration	12,534	<b>10,453</b>	10,557	10,557	10,557	10,557	52,681
Professional fees	8,025	<b>6,205</b>	3,275	3,275	3,275	3,275	19,305
Building ops	7,538	<b>7,299</b>	7,518	7,743	5,142	5,296	32,998
Veh & Equip ops	9,046	<b>9,040</b>	9,312	9,591	9,879	10,175	47,997
Operating costs	23,908	<b>23,151</b>	23,845	24,561	25,298	26,056	122,911
Wages & benefits	48,609	<b>50,775</b>	52,044	53,345	54,679	56,046	266,889
Contributions to reserve funds	70,344	<b>45,617</b>	20,682	20,883	23,269	24,400	134,851
<b>Total Operating Expenditures</b>	<b>180,004</b>	<b>152,540</b>	<b>127,233</b>	<b>129,955</b>	<b>132,099</b>	<b>135,805</b>	<b>677,632</b>
<b>Operating (surplus)/deficit</b>	<b>58,766</b>	<b>28,674</b>	<b>(276)</b>	<b>(1,305)</b>	<b>(3,026)</b>	<b>(3,299)</b>	<b>20,768</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	55,134	<b>71,308</b>	28,981	25,052	3,904	414	129,659
Transfer from reserves	(54,984)	<b>(71,105)</b>	(21,755)				(92,860)
New borrowing			(7,020)	(24,570)	(3,510)		(35,100)
<b>Net Capital Assets funded from Operations</b>	<b>150</b>	<b>203</b>	<b>206</b>	<b>482</b>	<b>394</b>	<b>414</b>	<b>1,699</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			70	823	2,632	2,885	6,410
<b>Total Capital Financing Charges</b>			<b>70</b>	<b>823</b>	<b>2,632</b>	<b>2,885</b>	<b>6,410</b>
<b>Net (surplus)/deficit for the year</b>	<b>58,916</b>	<b>28,877</b>					<b>28,877</b>
Add: Transfer from appropriated surplus	(1,964)	<b>(1,005)</b>					(1,005)
Add: Prior year (surplus) / deficit	(56,952)	<b>(27,872)</b>					(27,872)
<b>(Surplus) applied to future years</b>							

**Water - Englishman River**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2045 MAJOR CAP - WATER ENGLISHMAN RIVER	70,227	27,020	24,570	3,510		<b>125,327</b>
PC-2045 COMPUTER - WATER ENGLISHMAN RIVER	203	206	482	394	414	<b>1,699</b>
VH-2045 VEHICLE - WATER ENGLISHMAN RIVER	878	1,755				<b>2,633</b>
<b>Total Water - Englishman River</b>	<b>71,308</b>	<b>28,981</b>	<b>25,052</b>	<b>3,904</b>	<b>414</b>	<b>129,659</b>

**Water - Englishman River**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	354,138	333,230	338,185	365,107	394,953
Contributions	44,892	19,957	20,158	22,544	23,675
Interest earned	4,427	4,998	6,764	7,302	7,899
Withdrawals for capital projects:					
MAJOR CAP - WATER ENGLISHMAN RIVER	(70,227)	(20,000)			
Total Withdrawals for capital projects	(70,227)	(20,000)			
<b>Closing Balance Reserve Fund</b>	<b>333,230</b>	<b>338,185</b>	<b>365,107</b>	<b>394,953</b>	<b>426,527</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER ENGLISHMAN RIVER	(878)	(1,755)			
Total Withdrawals for capital projects	(878)	(1,755)			
<b>Closing Balance Reserve Account</b>	<b>(878)</b>	<b>(1,755)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER ENGLISHMAN RIVER		7,020	24,570	3,510	
<b>Total New Borrowing</b>		<b>7,020</b>	<b>24,570</b>	<b>3,510</b>	

**Water - Melrose Terrace  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>14.0%</b>	4.0%	4.0%	4.0%	4.0%	
Parcel taxes	(25,430)	<b>(28,990)</b>	(30,150)	(31,356)	(32,610)	(33,914)	(157,020)
	(25,430)	<b>(28,990)</b>	(30,150)	(31,356)	(32,610)	(33,914)	(157,020)
Utility user fees	(4,580)	<b>(4,580)</b>	(4,717)	(4,859)	(5,005)	(5,155)	(24,316)
Interdepartmental recoveries	(46)	<b>(289)</b>	(289)	(289)	(289)	(289)	(1,445)
<b>Total Operating Revenues</b>	<b>(30,056)</b>	<b>(33,859)</b>	<b>(35,156)</b>	<b>(36,504)</b>	<b>(37,904)</b>	<b>(39,358)</b>	<b>(182,781)</b>
<b>Operating Expenditures</b>							
Administration	2,827	<b>2,880</b>	2,909	2,909	2,909	2,909	14,516
Professional fees	1,020	<b>1,052</b>	550	550	550	550	3,252
Building ops	4,507	<b>4,464</b>	2,598	2,676	2,247	2,314	14,299
Veh & Equip ops	2,302	<b>2,269</b>	2,337	2,408	2,480	2,554	12,048
Operating costs	12,233	<b>14,498</b>	11,933	12,291	15,660	13,130	67,512
Wages & benefits	8,712	<b>9,123</b>	9,351	9,585	9,824	10,070	47,953
Contributions to reserve funds	14,959	<b>497</b>	5,428	5,851	3,690	7,239	22,705
<b>Total Operating Expenditures</b>	<b>46,560</b>	<b>34,783</b>	<b>35,106</b>	<b>36,270</b>	<b>37,360</b>	<b>38,766</b>	<b>182,285</b>
<b>Operating (surplus)/deficit</b>	<b>16,504</b>	<b>924</b>	<b>(50)</b>	<b>(234)</b>	<b>(544)</b>	<b>(592)</b>	<b>(496)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	98,105	<b>106,985</b>	21,362	9,246	5,451	74	143,118
Transfer from reserves	(2,177)	<b>(9,949)</b>	(20,065)	(4,750)	(4,750)		(39,514)
Grants and other	(102,400)	<b>(50,000)</b>					(50,000)
New borrowing		<b>(47,000)</b>	(1,260)	(4,410)	(630)		(53,300)
<b>Net Capital Assets funded from Operations</b>	<b>(6,472)</b>	<b>36</b>	<b>37</b>	<b>86</b>	<b>71</b>	<b>74</b>	<b>304</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			13	148	473	518	1,152
<b>Total Capital Financing Charges</b>			<b>13</b>	<b>148</b>	<b>473</b>	<b>518</b>	<b>1,152</b>
<b>Net (surplus)/deficit for the year</b>	<b>10,032</b>	<b>960</b>					<b>960</b>
Add: Transfer from appropriated surplus	(101)	<b>(172)</b>					(172)
Add: Prior year (surplus) / deficit	(9,931)	<b>(788)</b>					(788)
<b>(Surplus) applied to future years</b>							



**Water - Melrose Terrace**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE	5,041	16,260	4,410	630		<b>26,341</b>
MN-2046 MINOR CAP - WATER MELROSE TERRACE	4,750	4,750	4,750	4,750		<b>19,000</b>
PC-2046 COMPUTER - WATER MELROSE TERRACE	36	37	86	71	74	<b>304</b>
VH-2046 VEHICLE - WATER MELROSE TERRACE	158	315				<b>473</b>
WT-0029 MELROSE TERRACE RESERVOIR REPLACEMENT	97,000					<b>97,000</b>
<b>Total Water - Melrose Terrace</b>	<b>106,985</b>	<b>21,362</b>	<b>9,246</b>	<b>5,451</b>	<b>74</b>	<b>143,118</b>

**Water - Melrose Terrace**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	29,322	20,270	6,127	7,226	6,186
Contributions	372	5,303	5,726	3,565	7,114
Interest earned	367	304	123	145	124
Withdrawals for capital projects:					
MAJOR CAP - WATER MELROSE TERRACE	(9,791)	(19,750)	(4,750)	(4,750)	
Total Withdrawals for capital projects	(9,791)	(19,750)	(4,750)	(4,750)	
<b>Closing Balance Reserve Fund</b>	<b>20,270</b>	<b>6,127</b>	<b>7,226</b>	<b>6,186</b>	<b>13,424</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WATER MELROSE TERRACE	(158)	(315)			
Total Withdrawals for capital projects	(158)	(315)			
<b>Closing Balance Reserve Account</b>	<b>(158)</b>	<b>(315)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER MELROSE TERRACE		1,260	4,410	630	
MELROSE TERRACE RESERVOIR REPLACEMENT	47,000				
<b>Total New Borrowing</b>	<b>47,000</b>	<b>1,260</b>	<b>4,410</b>	<b>630</b>	

**Water - Nanoose Peninsula  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>10.0%</b>	10.0%	8.0%	5.0%	3.0%	
Parcel taxes	(1,095,106)	<b>(1,204,617)</b>	(1,325,079)	(1,431,085)	(1,502,639)	(1,547,718)	(7,011,138)
	(1,095,106)	<b>(1,204,617)</b>	(1,325,079)	(1,431,085)	(1,502,639)	(1,547,718)	(7,011,138)
Operations	(16,000)	<b>(16,000)</b>	(16,000)	(16,000)	(16,000)	(16,000)	(80,000)
Utility user fees	(755,700)	<b>(755,700)</b>	(778,371)	(801,722)	(825,774)	(850,547)	(4,012,114)
Interdepartmental recoveries	(4,174)	<b>(25,549)</b>	(25,549)	(25,549)	(25,549)	(25,549)	(127,745)
<b>Total Operating Revenues</b>	<b>(1,870,980)</b>	<b>(2,001,866)</b>	<b>(2,144,999)</b>	<b>(2,274,356)</b>	<b>(2,369,962)</b>	<b>(2,439,814)</b>	<b>(11,230,997)</b>
<b>Operating Expenditures</b>							
Administration	199,473	<b>150,431</b>	151,935	151,935	151,935	151,935	758,171
Professional fees	93,790	<b>68,207</b>	26,640	26,640	26,640	26,640	174,767
Building ops	184,958	<b>164,377</b>	169,309	174,388	134,071	138,093	780,238
Veh & Equip ops	103,351	<b>97,603</b>	98,531	101,487	104,532	107,668	509,821
Operating costs	464,578	<b>464,635</b>	455,574	474,241	483,468	502,972	2,380,890
Wages & benefits	780,412	<b>813,929</b>	834,277	855,134	876,512	898,425	4,278,277
Contributions to reserve funds	374,445	<b>486,183</b>	221,460	227,866	298,887	287,385	1,521,781
Debt interest	30,493	<b>23,575</b>	23,575	23,575	23,575	23,575	117,875
<b>Total Operating Expenditures</b>	<b>2,231,500</b>	<b>2,268,940</b>	<b>1,981,301</b>	<b>2,035,266</b>	<b>2,099,620</b>	<b>2,136,693</b>	<b>10,521,820</b>
<b>Operating (surplus)/deficit</b>	<b>360,520</b>	<b>267,074</b>	<b>(163,698)</b>	<b>(239,090)</b>	<b>(270,342)</b>	<b>(303,121)</b>	<b>(709,177)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,078,605	<b>1,932,842</b>	1,214,333	902,616	532,747	76,639	4,659,177
Transfer from reserves	(649,138)	<b>(497,530)</b>	(198,205)	(500,000)	(70,000)	(70,000)	(1,335,735)
New borrowing	(357,058)	<b>(1,432,058)</b>	(1,012,820)	(394,870)	(456,410)		(3,296,158)
<b>Net Capital Assets funded from Operations</b>	<b>72,409</b>	<b>3,254</b>	<b>3,308</b>	<b>7,746</b>	<b>6,337</b>	<b>6,639</b>	<b>27,284</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	33,762	<b>48,361</b>	48,361	48,361	48,361	48,361	241,805
New debt (principal & interest)	3,571	<b>14,321</b>	112,029	182,983	215,644	248,121	773,098
<b>Total Capital Financing Charges</b>	<b>37,333</b>	<b>62,682</b>	<b>160,390</b>	<b>231,344</b>	<b>264,005</b>	<b>296,482</b>	<b>1,014,903</b>
<b>Net (surplus)/deficit for the year</b>	<b>470,262</b>	<b>333,010</b>					<b>333,010</b>
Add: Transfer from appropriated surplus	(113,311)	<b>(19,187)</b>					(19,187)
Add: Prior year (surplus) / deficit	(356,951)	<b>(313,823)</b>					(313,823)
<b>(Surplus) applied to future years</b>							





Water - Nanoose Peninsula

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	285,403	282,820	864,870	526,410	70,000	<b>2,029,503</b>
PC-2047 COMPUTER - WATER NANOOSE PENINSULA	3,255	3,308	7,746	6,337	6,639	<b>27,285</b>
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	14,103	28,205				<b>42,308</b>
WT-0005 NB WT - FAIRWINDS RESERVOIR	300,000	900,000				<b>1,200,000</b>
WT-0006 NB WT- OUTRIGGER RD MAIN 2017	175,000					<b>175,000</b>
WT-0007 NB WT - DORCAS PT RD WTR MAIN	925,000					<b>925,000</b>
WT-0018 NB WT - WEST BAY PUMPHOUSE UPGRD 2018	114,900					<b>114,900</b>
WT-0019 NB WT - DOLPHIN DRIVE MAIN 2018	100,000					<b>100,000</b>
WT-0020 NB WT - DCC MAJOR UPDATE STUDY			30,000			<b>30,000</b>
WT-0030 FAIRWINDS #1 WELL IN-SITU REPLACEMENT	15,181					<b>15,181</b>
<b>Total Water - Nanoose Peninsula</b>	<b>1,932,842</b>	<b>1,214,333</b>	<b>902,616</b>	<b>532,747</b>	<b>76,639</b>	<b>4,659,177</b>

**Water - Nanoose Peninsula**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	799,573	871,181	923,526	657,680	887,538
Contributions	545,040	209,277	215,683	286,704	275,202
Interest earned	9,995	13,068	18,471	13,154	17,751
Withdrawals for capital projects:					
MAJOR CAP - WATER NANOOSE PENINSULA	(285,404)	(170,000)	(470,000)	(70,000)	(70,000)
NB WT- OUTRIGGER RD MAIN 2017	(67,942)				
NB WT - WEST BAY PUMPHOUSE UPGRD 2018	(114,900)				
NB WT - DCC MAJOR UPDATE STUDY			(30,000)		
FAIRWINDS #1 WELL IN-SITU REPLACEMENT	(15,181)				
Total Withdrawals for capital projects	(483,427)	(170,000)	(500,000)	(70,000)	(70,000)
<b>Closing Balance Reserve Fund</b>	<b>871,181</b>	<b>923,526</b>	<b>657,680</b>	<b>887,538</b>	<b>1,110,491</b>
<b>DEVELOPMENT COST CHARGES</b>					
<b>Opening Balance DCC Fund</b>	75,188	76,128	77,270	78,815	80,391
Interest earned	940	1,142	1,545	1,576	1,608
Withdrawals for capital projects:					
<b>Closing Balance DCC Fund</b>	<b>76,128</b>	<b>77,270</b>	<b>78,815</b>	<b>80,391</b>	<b>81,999</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	47,247	42,860	13,525	33,818	54,516
Contributions	20,022	20,022	20,022	20,022	20,022
Interest earned	591	643	271	676	1,090
Withdrawals for capital projects:					
VEHICLE - WATER NANOOSE PENINSULA	(14,103)	(28,205)			
Total Withdrawals for capital projects	(14,103)	(28,205)			
Other transfers out of Reserve	10,897	21,795			
<b>Closing Balance Reserve Account</b>	<b>42,860</b>	<b>13,525</b>	<b>33,818</b>	<b>54,516</b>	<b>75,628</b>
<b>New Borrowing</b>					
MAJOR CAP - WATER NANOOSE PENINSULA		112,820	394,870	456,410	
NB WT - FAIRWINDS RESERVOIR	300,000	900,000			
NB WT- OUTRIGGER RD MAIN 2017	107,058				
NB WT - DORCAS PT RD WTR MAIN	925,000				

**Water - Nanoose Peninsula**

	2021	2022	2023	2024	2025
NB WT - DOLPHIN DRIVE MAIN 2018	100,000				
<b>Total New Borrowing</b>	<b>1,432,058</b>	<b>1,012,820</b>	<b>394,870</b>	<b>456,410</b>	
New Debt Principal/Int		101,901	77,133	32,046	37,041
New Debt Principal/Int(Cumulative)		101,901	179,034	211,080	248,121
Borrowing cost	14,321	10,128	3,949	4,564	

**Bulk Water Nanoose Bay  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(1,182,521)	<b>(1,217,997)</b>	(1,242,357)	(1,267,204)	(1,292,548)	(1,318,399)	(6,338,505)
	(1,182,521)	<b>(1,217,997)</b>	(1,242,357)	(1,267,204)	(1,292,548)	(1,318,399)	(6,338,505)
Interdepartmental recoveries	(237,547)	<b>(225,709)</b>	(225,709)	(225,709)	(225,709)	(225,709)	(1,128,545)
<b>Total Operating Revenues</b>	<b>(1,420,068)</b>	<b>(1,443,706)</b>	<b>(1,468,066)</b>	<b>(1,492,913)</b>	<b>(1,518,257)</b>	<b>(1,544,108)</b>	<b>(7,467,050)</b>
<b>Operating Expenditures</b>							
Administration	15,259	<b>12,461</b>	12,461	12,461	12,461	12,461	62,305
Professional fees	10,300	<b>33,424</b>	6,756	6,756	6,756	6,756	60,448
Building ops	22,890	<b>22,750</b>	23,433	24,135	23,245	23,942	117,505
Veh & Equip ops	2,623	<b>3,372</b>	3,473	3,577	3,684	3,795	17,901
Operating costs	265,332	<b>334,257</b>	344,284	354,613	365,251	376,209	1,774,614
Wages & benefits	74,140	<b>90,652</b>	91,250	93,531	95,870	98,266	469,569
Contributions to reserve funds	714,851	<b>573,871</b>	665,278	675,936	698,830	710,168	3,324,083
Debt interest	186,471	<b>167,263</b>	148,055	148,055	143,031	143,031	749,435
<b>Total Operating Expenditures</b>	<b>1,291,866</b>	<b>1,238,050</b>	<b>1,294,990</b>	<b>1,319,064</b>	<b>1,349,128</b>	<b>1,374,628</b>	<b>6,575,860</b>
<b>Operating (surplus)/deficit</b>	<b>(128,202)</b>	<b>(205,656)</b>	<b>(173,076)</b>	<b>(173,849)</b>	<b>(169,129)</b>	<b>(169,480)</b>	<b>(891,190)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	215,599	<b>214,193</b>	78,205	22,573	19,269	8,378	342,618
Transfer from reserves	(215,452)	<b>(213,813)</b>	(73,800)	(7,800)	(16,900)	(7,800)	(320,113)
New borrowing			(4,000)	(14,000)	(2,000)		(20,000)
<b>Net Capital Assets funded from Operations</b>	<b>147</b>	<b>380</b>	<b>405</b>	<b>773</b>	<b>369</b>	<b>578</b>	<b>2,505</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	239,020	<b>239,020</b>	172,631	172,631	167,299	167,299	918,880
New debt (principal & interest)			40	445	1,461	1,603	3,549
<b>Total Capital Financing Charges</b>	<b>239,020</b>	<b>239,020</b>	<b>172,671</b>	<b>173,076</b>	<b>168,760</b>	<b>168,902</b>	<b>922,429</b>
<b>Net (surplus)/deficit for the year</b>	<b>110,965</b>	<b>33,744</b>					<b>33,744</b>
Add: Transfer from appropriated surplus	(2,216)	<b>(574)</b>					(574)
Add: Prior year (surplus) / deficit	(108,749)	<b>(33,170)</b>					(33,170)
<b>(Surplus) applied to future years</b>							



Water - Bulk Water Nanoose Bay

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	176,927	76,800	21,800	18,900	7,800	<b>302,227</b>
PC-2048 COMPUTER - BULK WATER NANOOSE BAY	380	405	773	369	578	<b>2,505</b>
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	500	1,000				<b>1,500</b>
WT-0025 NANOOSE BAY PENINSULA PUMP STATION	36,386					<b>36,386</b>
<b>Total Water - Bulk Water Nanoose Bay</b>	<b>214,193</b>	<b>78,205</b>	<b>22,573</b>	<b>19,269</b>	<b>8,378</b>	<b>342,618</b>

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

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	962,481	1,330,236	1,937,833	2,639,891	3,369,784
Contributions	569,036	660,443	671,101	693,995	705,333
Interest earned	12,031	19,954	38,757	52,798	67,396
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY	(176,927)	(72,800)	(7,800)	(16,900)	(7,800)
NANOOSE BAY PENINSULA PUMP STATION	(36,386)				
Total Withdrawals for capital projects	(213,313)	(72,800)	(7,800)	(16,900)	(7,800)
<b>Closing Balance Reserve Fund</b>	<b>1,330,235</b>	<b>1,937,833</b>	<b>2,639,891</b>	<b>3,369,784</b>	<b>4,134,713</b>
<b>DEVELOPMENT COST CHARGES</b>					
<b>Opening Balance DCC Fund</b>	157,929	159,903	162,302	165,548	168,859
Interest earned	1,974	2,399	3,246	3,311	3,377
Withdrawals for capital projects:					
<b>Closing Balance DCC Fund</b>	<b>159,903</b>	<b>162,302</b>	<b>165,548</b>	<b>168,859</b>	<b>172,236</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - BULK WATER NANOOSE BAY	(500)	(1,000)			
Total Withdrawals for capital projects	(500)	(1,000)			
<b>Closing Balance Reserve Account</b>	<b>(500)</b>	<b>(1,000)</b>			
<b>New Borrowing</b>					
MAJOR CAP - BULK WATER NANOOSE BAY		4,000	14,000	2,000	
<b>Total New Borrowing</b>		<b>4,000</b>	<b>14,000</b>	<b>2,000</b>	
New Debt Principal/Int			305	1,136	162
New Debt Principal/Int(Cumulative)			305	1,441	1,603
Borrowing cost		40	140	20	

**Bulk Water French Creek  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Parcel taxes	(4,320)	<b>(4,320)</b>	(4,320)	(4,320)	(4,320)	(4,320)	(21,600)
	(4,320)	<b>(4,320)</b>	(4,320)	(4,320)	(4,320)	(4,320)	(21,600)
Miscellaneous	(15,675)	<b>(42,800)</b>	(44,100)	(45,203)	(46,463)	(47,862)	(226,428)
<b>Total Operating Revenues</b>	<b>(19,995)</b>	<b>(47,120)</b>	<b>(48,420)</b>	<b>(49,523)</b>	<b>(50,783)</b>	<b>(52,182)</b>	<b>(248,028)</b>
<b>Operating Expenditures</b>							
Administration	1,780	<b>1,000</b>	1,000	1,000	1,000	1,000	5,000
Veh & Equip ops		<b>263</b>	271	279	288	296	1,397
Operating costs	10,565	<b>17,908</b>	18,445	18,998	19,568	20,155	95,074
Wages & benefits	11,112	<b>25,369</b>	26,003	26,653	27,319	28,002	133,346
Contributions to reserve funds	2,515	<b>2,515</b>	2,515	2,515	2,515	2,515	12,575
<b>Total Operating Expenditures</b>	<b>25,972</b>	<b>47,055</b>	<b>48,234</b>	<b>49,445</b>	<b>50,690</b>	<b>51,968</b>	<b>247,392</b>
<b>Operating (surplus)/deficit</b>	<b>5,977</b>	<b>(65)</b>	<b>(186)</b>	<b>(78)</b>	<b>(93)</b>	<b>(214)</b>	<b>(636)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	33	<b>172</b>	186	78	93	214	743
<b>Net Capital Assets funded from Operations</b>	<b>33</b>	<b>172</b>	<b>186</b>	<b>78</b>	<b>93</b>	<b>214</b>	<b>743</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>6,010</b>	<b>107</b>					<b>107</b>
Add: Prior year (surplus) / deficit	(6,010)	<b>(107)</b>					(107)
<b>(Surplus) applied to future years</b>							



Water - Bulk Water French Creek

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2049 COMPUTER - BULK WATER FRENCH CREEK	172	186	78	93	214	<b>743</b>
<b>Total Water - Bulk Water French Creek</b>	172	186	78	93	214	<b>743</b>



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

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	741,569	708,039	674,560	642,848	609,242
Interest earned	9,270	10,621	13,491	12,857	12,185
Withdrawals for capital projects:					
Other transfers out of Reserve	42,800	44,100	45,203	46,463	47,862
<b>Closing Balance Reserve Fund</b>	<b>708,039</b>	<b>674,560</b>	<b>642,848</b>	<b>609,242</b>	<b>573,565</b>

**Water - San Pareil Fire  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Parcel taxes	(73,935)	<b>(73,935)</b>	(73,935)	(73,935)	(73,914)	(73,893)	(369,612)
	(73,935)	<b>(73,935)</b>	(73,935)	(73,935)	(73,914)	(73,893)	(369,612)
Operations	(277)	<b>(277)</b>	(277)	(277)	(298)	(319)	(1,448)
<b>Total Operating Revenues</b>	<b>(74,212)</b>	<b>(74,212)</b>	<b>(74,212)</b>	<b>(74,212)</b>	<b>(74,212)</b>	<b>(74,212)</b>	<b>(371,060)</b>
<b>Operating Expenditures</b>							
Debt interest	37,059	<b>36,782</b>	36,782	36,782	36,782	36,782	183,910
<b>Total Operating Expenditures</b>	<b>37,059</b>	<b>36,782</b>	<b>36,782</b>	<b>36,782</b>	<b>36,782</b>	<b>36,782</b>	<b>183,910</b>
<b>Operating (surplus)/deficit</b>	<b>(37,153)</b>	<b>(37,430)</b>	<b>(37,430)</b>	<b>(37,430)</b>	<b>(37,430)</b>	<b>(37,430)</b>	<b>(187,150)</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	37,430	<b>37,430</b>	37,430	37,430	37,430	37,430	187,150
<b>Total Capital Financing Charges</b>	<b>37,430</b>	<b>37,430</b>	<b>37,430</b>	<b>37,430</b>	<b>37,430</b>	<b>37,430</b>	<b>187,150</b>
<b>Net (surplus)/deficit for the year</b>	<b>277</b>						
Add: Prior year (surplus) / deficit	(277)						
<b>(Surplus) applied to future years</b>							

**Water - Westurne Heights  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.0%</b>	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(21,698)	<b>(22,132)</b>	(22,575)	(23,026)	(23,487)	(23,956)	(115,176)
	(21,698)	<b>(22,132)</b>	(22,575)	(23,026)	(23,487)	(23,956)	(115,176)
Utility user fees	(2,492)	<b>(2,492)</b>	(2,566)	(2,643)	(2,723)	(2,804)	(13,228)
Interdepartmental recoveries	(44)	<b>(497)</b>	(497)	(497)	(497)	(497)	(2,485)
<b>Total Operating Revenues</b>	<b>(24,234)</b>	<b>(25,121)</b>	(25,638)	(26,166)	(26,707)	(27,257)	(130,889)
<b>Operating Expenditures</b>							
Administration	1,652	<b>1,456</b>	1,470	1,470	1,470	1,470	7,336
Professional fees	840	<b>1,835</b>	615	615	615	615	4,295
Building ops	771	<b>745</b>	768	791	508	523	3,335
Veh & Equip ops	906	<b>939</b>	967	996	1,026	1,057	4,985
Operating costs	6,236	<b>5,357</b>	5,517	5,683	5,853	6,029	28,439
Wages & benefits	5,248	<b>5,519</b>	5,657	5,799	5,944	6,092	29,011
Contributions to reserve funds	14,068	<b>10,414</b>	6,491	6,552	6,847	6,999	37,303
Debt interest	1,890	<b>1,890</b>	1,890	1,890	1,890	1,890	9,450
<b>Total Operating Expenditures</b>	<b>31,611</b>	<b>28,155</b>	23,375	23,796	24,153	24,675	124,154
<b>Operating (surplus)/deficit</b>	<b>7,377</b>	<b>3,034</b>	(2,263)	(2,370)	(2,554)	(2,582)	(6,735)
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,124	<b>10,158</b>	12,972	2,712	423	44	26,309
Transfer from reserves	(1,107)	<b>(10,136)</b>	(12,190)				(22,326)
New borrowing			(760)	(2,660)	(380)		(3,800)
<b>Net Capital Assets funded from Operations</b>	<b>17</b>	<b>22</b>	22	52	43	44	183
<b>Capital Financing Charges</b>							
Existing debt (principal)	2,233	<b>2,233</b>	2,233	2,233	2,233	2,233	11,165
New debt (principal & interest)			8	85	278	305	676
<b>Total Capital Financing Charges</b>	<b>2,233</b>	<b>2,233</b>	2,241	2,318	2,511	2,538	11,841
<b>Net (surplus)/deficit for the year</b>	<b>9,627</b>	<b>5,289</b>					5,289
Add: Transfer from appropriated surplus	(101)	<b>(115)</b>					(115)
Add: Prior year (surplus) / deficit	(9,526)	<b>(5,174)</b>					(5,174)
<b>(Surplus) applied to future years</b>							

**Water - Westurne Heights**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2051 MAJOR CAP - WATER WESTURNE HEIGHTS	10,041	12,760	2,660	380		<b>25,841</b>
PC-2051 COMPUTER - WESTURNE HEIGHTS	22	22	52	43	44	<b>183</b>
VH-2051 VEHICLE - WESTURNE HEIGHTS	95	190				<b>285</b>
<b>Total Water - Westurne Heights</b>	<b>10,158</b>	<b>12,972</b>	<b>2,712</b>	<b>423</b>	<b>44</b>	<b>26,309</b>

**Water - Westurne Heights**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	29,720	30,384	25,251	32,228	39,640
Contributions	10,334	6,411	6,472	6,767	6,919
Interest earned	371	456	505	645	793
Withdrawals for capital projects:					
MAJOR CAP - WATER WESTURNE HEIGHTS	(10,041)	(12,000)			
Total Withdrawals for capital projects	(10,041)	(12,000)			
<b>Closing Balance Reserve Fund</b>	<b>30,384</b>	<b>25,251</b>	<b>32,228</b>	<b>39,640</b>	<b>47,352</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - WESTURNE HEIGHTS	(95)	(190)			
Total Withdrawals for capital projects	(95)	(190)			
<b>Closing Balance Reserve Account</b>	<b>(95)</b>	<b>(190)</b>			
<b>New Borrowing</b>					
MAJOR CAP - WATER WESTURNE HEIGHTS		760	2,660	380	
<b>Total New Borrowing</b>		<b>760</b>	<b>2,660</b>	<b>380</b>	
New Debt Principal/Int			58	216	31
New Debt Principal/Int(Cumulative)			58	274	305
Borrowing cost		8	27	4	

**Drinking Water/Watershed Protection  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.8%</b>	0.3%	0.3%	0.3%	0.3%	
Property taxes	(584,952)	<b>(591,012)</b>	(593,172)	(595,332)	(597,492)	(599,652)	(2,976,660)
Parcel taxes	(250,476)	<b>(251,496)</b>	(252,216)	(252,936)	(253,656)	(254,376)	(1,264,680)
	<b>(835,428)</b>	<b>(842,508)</b>	<b>(845,388)</b>	<b>(848,268)</b>	<b>(851,148)</b>	<b>(854,028)</b>	<b>(4,241,340)</b>
Operating grants		<b>(160,000)</b>					(160,000)
Grants in lieu of taxes		<b>(480)</b>					(480)
Miscellaneous	(40,000)	<b>(20,000)</b>	(30,000)				(50,000)
<b>Total Operating Revenues</b>	<b>(875,428)</b>	<b>(1,022,988)</b>	<b>(875,388)</b>	<b>(848,268)</b>	<b>(851,148)</b>	<b>(854,028)</b>	<b>(4,451,820)</b>
<b>Operating Expenditures</b>							
Administration	68,570	<b>62,830</b>	62,830	62,830	62,830	62,830	314,150
Professional fees	264,500	<b>506,966</b>	117,474	100,474	100,474	93,659	919,047
Building ops	2,500	<b>2,625</b>	2,678	2,731	2,786	2,841	13,661
Veh & Equip ops	1,600	<b>1,778</b>	1,813	1,850	1,887	1,924	9,252
Operating costs	36,890	<b>38,216</b>	53,980	40,060	40,861	41,678	214,795
Program costs	213,950	<b>234,508</b>	142,689	134,353	126,338	118,753	756,641
Wages & benefits	390,441	<b>478,057</b>	490,008	502,259	514,815	527,686	2,512,825
Contributions to reserve funds	410	<b>13,779</b>	494	650	846	1,114	16,883
<b>Total Operating Expenditures</b>	<b>978,861</b>	<b>1,338,759</b>	<b>871,966</b>	<b>845,207</b>	<b>850,837</b>	<b>850,485</b>	<b>4,757,254</b>
<b>Operating (surplus)/deficit</b>	<b>103,433</b>	<b>315,771</b>	<b>(3,422)</b>	<b>(3,061)</b>	<b>(311)</b>	<b>(3,543)</b>	<b>305,434</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	2,133	<b>3,372</b>	3,422	3,061	311	3,543	13,709
<b>Net Capital Assets funded from Operations</b>	<b>2,133</b>	<b>3,372</b>	<b>3,422</b>	<b>3,061</b>	<b>311</b>	<b>3,543</b>	<b>13,709</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>105,566</b>	<b>319,143</b>					<b>319,143</b>
Add: Transfer from appropriated surplus	(42,700)	<b>(184,836)</b>					(184,836)
Add: Prior year (surplus) / deficit	(62,866)	<b>(134,307)</b>					(134,307)
<b>(Surplus) applied to future years</b>							



Drinking Water/Watershed Protection

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-4500 COMPUTER - DRINKING WTR/WTRSHD PROTECT	572	3,422	261	311	3,543	<b>8,109</b>
PC-4501 COMPUTER - TEAM WATERSMART	2,800		2,800			<b>5,600</b>
<b>Total Drinking Water/Watershed Protection</b>	<b>3,372</b>	<b>3,422</b>	<b>3,061</b>	<b>311</b>	<b>3,543</b>	<b>13,709</b>

**Sewer - French Creek  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>8.0%</b>	4.0%	3.0%	3.0%	3.0%	
Parcel taxes	(831,653)	<b>(898,185)</b>	(934,112)	(962,136)	(991,000)	(1,020,730)	(4,806,163)
	(831,653)	<b>(898,185)</b>	(934,112)	(962,136)	(991,000)	(1,020,730)	(4,806,163)
Operations	(6,000)	<b>(6,000)</b>	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Utility user fees	(338,920)	<b>(342,584)</b>	(352,862)	(363,447)	(374,351)	(385,581)	(1,818,825)
Interdepartmental recoveries	(2,214)	<b>(2,214)</b>	(2,214)	(2,214)	(2,214)	(2,214)	(11,070)
<b>Total Operating Revenues</b>	<b>(1,178,787)</b>	<b>(1,248,983)</b>	<b>(1,295,188)</b>	<b>(1,333,797)</b>	<b>(1,373,565)</b>	<b>(1,414,525)</b>	<b>(6,666,058)</b>
<b>Operating Expenditures</b>							
Administration	29,646	<b>28,660</b>	28,947	28,947	28,947	28,947	144,448
Professional fees	14,885	<b>17,297</b>	6,318	6,318	6,318	6,318	42,569
Building ops	17,572	<b>16,671</b>	17,171	17,687	7,833	8,068	67,430
Veh & Equip ops	15,199	<b>15,777</b>	16,250	16,737	17,240	17,757	83,761
Operating costs	931,824	<b>975,300</b>	1,004,559	1,034,695	1,065,736	1,097,708	5,177,998
Wages & benefits	175,805	<b>189,761</b>	194,505	199,368	204,352	209,461	997,447
Contributions to reserve funds	21,315	<b>42,941</b>	26,426	25,263	32,050	34,181	160,861
<b>Total Operating Expenditures</b>	<b>1,206,246</b>	<b>1,286,407</b>	<b>1,294,176</b>	<b>1,329,015</b>	<b>1,362,476</b>	<b>1,402,440</b>	<b>6,674,514</b>
<b>Operating (surplus)/deficit</b>	<b>27,459</b>	<b>37,424</b>	<b>(1,012)</b>	<b>(4,782)</b>	<b>(11,089)</b>	<b>(12,085)</b>	<b>8,456</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	63,430	<b>63,237</b>	32,905	91,786	14,304	1,514	203,746
Transfer from reserves	(51,025)	<b>(50,639)</b>	(6,430)				(57,069)
New borrowing			(25,720)	(90,020)	(12,860)		(128,600)
<b>Net Capital Assets funded from Operations</b>	<b>12,405</b>	<b>12,598</b>	<b>755</b>	<b>1,766</b>	<b>1,444</b>	<b>1,514</b>	<b>18,077</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			257	3,016	9,645	10,571	23,489
<b>Total Capital Financing Charges</b>			<b>257</b>	<b>3,016</b>	<b>9,645</b>	<b>10,571</b>	<b>23,489</b>
<b>Net (surplus)/deficit for the year</b>	<b>39,864</b>	<b>50,022</b>					<b>50,022</b>
Add: Transfer from appropriated surplus	(10,750)	<b>(15,558)</b>					(15,558)
Add: Prior year (surplus) / deficit	(29,114)	<b>(34,464)</b>					(34,464)
<b>(Surplus) applied to future years</b>							





Sewer - French Creek

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION	59,280	25,720	90,020	12,860		<b>187,880</b>
PC-7550 COMPUTER - SEWER FRENCH CR COLLECTION	742	755	1,766	1,444	1,514	<b>6,221</b>
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	3,215	6,430				<b>9,645</b>
<b>Total Sewer - French Creek</b>	<b>63,237</b>	<b>32,905</b>	<b>91,786</b>	<b>14,304</b>	<b>1,514</b>	<b>203,746</b>

**Sewer - French Creek**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	588,199	588,408	621,000	656,023	698,533
Contributions	40,281	23,766	22,603	29,390	31,521
Interest earned	7,352	8,826	12,420	13,120	13,971
Withdrawals for capital projects:					
MAJOR CAP - SEWER FRENCH CR COLLECTION	(47,424)				
Total Withdrawals for capital projects	(47,424)				
<b>Closing Balance Reserve Fund</b>	<b>588,408</b>	<b>621,000</b>	<b>656,023</b>	<b>698,533</b>	<b>744,025</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - SEWER FRENCH CR COLLECTION	(3,215)	(6,430)			
Total Withdrawals for capital projects	(3,215)	(6,430)			
<b>Closing Balance Reserve Account</b>	<b>(3,215)</b>	<b>(6,430)</b>			
<b>New Borrowing</b>					
MAJOR CAP - SEWER FRENCH CR COLLECTION		25,720	90,020	12,860	
<b>Total New Borrowing</b>		<b>25,720</b>	<b>90,020</b>	<b>12,860</b>	

**Sewer Fairwinds  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>12.0%</b>	12.0%	5.0%	3.0%	3.0%	
Parcel taxes	(48,040)	<b>(53,805)</b>	(60,262)	(63,275)	(65,173)	(67,128)	(309,643)
	(48,040)	<b>(53,805)</b>	(60,262)	(63,275)	(65,173)	(67,128)	(309,643)
Operations	(4,800)	<b>(3,000)</b>	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Utility user fees	(62,792)	<b>(64,120)</b>	(66,044)	(68,025)	(70,066)	(72,168)	(340,423)
Grants in lieu of taxes		<b>(2,663)</b>	(2,500)	(2,500)	(2,500)	(2,500)	(12,663)
Interdepartmental recoveries	(946)	<b>(946)</b>	(946)	(946)	(946)	(946)	(4,730)
<b>Total Operating Revenues</b>	<b>(116,578)</b>	<b>(124,534)</b>	<b>(132,752)</b>	<b>(137,746)</b>	<b>(141,685)</b>	<b>(145,742)</b>	<b>(682,459)</b>
<b>Operating Expenditures</b>							
Administration	12,939	<b>12,870</b>	12,999	12,999	12,999	12,999	64,866
Professional fees	10,945	<b>11,936</b>	7,500	7,500	7,500	7,500	41,936
Building ops	7,563	<b>7,219</b>	7,435	7,658	3,576	3,683	29,571
Veh & Equip ops	6,141	<b>6,426</b>	6,619	6,818	7,022	7,233	34,118
Operating costs	16,018	<b>14,550</b>	14,986	15,436	15,899	16,376	77,247
Wages & benefits	73,922	<b>77,046</b>	78,972	80,947	82,970	85,045	404,980
Contributions to reserve funds	17,363	<b>21,945</b>	3,821	4,402	7,114	7,889	45,171
<b>Total Operating Expenditures</b>	<b>144,891</b>	<b>151,992</b>	<b>132,332</b>	<b>135,760</b>	<b>137,080</b>	<b>140,725</b>	<b>697,889</b>
<b>Operating (surplus)/deficit</b>	<b>28,313</b>	<b>27,458</b>	<b>(420)</b>	<b>(1,986)</b>	<b>(4,605)</b>	<b>(5,017)</b>	<b>15,430</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	27,124	<b>27,043</b>	13,663	38,114	5,940	628	85,388
Transfer from reserves	(21,815)	<b>(21,655)</b>	(2,670)				(24,325)
New borrowing			(10,680)	(37,380)	(5,340)		(53,400)
<b>Net Capital Assets funded from Operations</b>	<b>5,309</b>	<b>5,388</b>	<b>313</b>	<b>734</b>	<b>600</b>	<b>628</b>	<b>7,663</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			107	1,252	4,005	4,389	9,753
<b>Total Capital Financing Charges</b>			<b>107</b>	<b>1,252</b>	<b>4,005</b>	<b>4,389</b>	<b>9,753</b>
<b>Net (surplus)/deficit for the year</b>	<b>33,622</b>	<b>32,846</b>					<b>32,846</b>
Add: Transfer from appropriated surplus	(10,750)	<b>(6,601)</b>					(6,601)
Add: Prior year (surplus) / deficit	(22,872)	<b>(26,245)</b>					(26,245)
<b>(Surplus) applied to future years</b>							



**Sewer Fairwinds  
5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-7551 MAJOR CAP - SEWER FAIRWINDS COLLECTION	25,400	10,680	37,380	5,340		<b>78,800</b>
PC-7551 COMPUTER - SEWER FAIRWINDS COLLECTION	308	313	734	600	628	<b>2,583</b>
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	1,335	2,670				<b>4,005</b>
<b>Total Sewer Fairwinds</b>	<b>27,043</b>	<b>13,663</b>	<b>38,114</b>	<b>5,940</b>	<b>628</b>	<b>85,388</b>

**Sewer Fairwinds**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	183,088	185,907	191,422	198,557	208,547
Contributions	20,850	2,726	3,307	6,019	6,794
Interest earned	2,289	2,789	3,828	3,971	4,171
Withdrawals for capital projects:					
MAJOR CAP - SEWER FAIRWINDS COLLECTION	(20,320)				
Total Withdrawals for capital projects	(20,320)				
<b>Closing Balance Reserve Fund</b>	<b>185,907</b>	<b>191,422</b>	<b>198,557</b>	<b>208,547</b>	<b>219,512</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - SEWER FAIRWINDS COLLECTION	(1,335)	(2,670)			
Total Withdrawals for capital projects	(1,335)	(2,670)			
<b>Closing Balance Reserve Account</b>	<b>(1,335)</b>	<b>(2,670)</b>			
<b>New Borrowing</b>					
MAJOR CAP - SEWER FAIRWINDS COLLECTION		10,680	37,380	5,340	
<b>Total New Borrowing</b>		<b>10,680</b>	<b>37,380</b>	<b>5,340</b>	

**Sewer - Pacific Shores  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(80,999)	<b>(83,429)</b>	(85,932)	(88,510)	(91,165)	(93,900)	(442,936)
	(80,999)	<b>(83,429)</b>	(85,932)	(88,510)	(91,165)	(93,900)	(442,936)
Interdepartmental recoveries	(151)	<b>(151)</b>	(151)	(151)	(151)	(151)	(755)
<b>Total Operating Revenues</b>	<b>(81,150)</b>	<b>(83,580)</b>	<b>(86,083)</b>	<b>(88,661)</b>	<b>(91,316)</b>	<b>(94,051)</b>	<b>(443,691)</b>
<b>Operating Expenditures</b>							
Administration	2,419	<b>2,120</b>	2,141	2,141	2,141	2,141	10,684
Professional fees	1,085	<b>2,253</b>	1,758	1,758	1,758	1,758	9,285
Building ops	1,124	<b>1,067</b>	1,099	1,132	463	476	4,237
Veh & Equip ops	1,322	<b>1,447</b>	1,490	1,535	1,581	1,628	7,681
Operating costs	54,670	<b>56,707</b>	58,408	60,160	61,965	63,824	301,064
Wages & benefits	12,066	<b>12,629</b>	12,945	13,268	13,600	13,940	66,382
Contributions to reserve funds	18,451	<b>11,947</b>	8,174	8,343	9,057	9,467	46,988
<b>Total Operating Expenditures</b>	<b>91,137</b>	<b>88,170</b>	<b>86,015</b>	<b>88,337</b>	<b>90,565</b>	<b>93,234</b>	<b>446,321</b>
<b>Operating (surplus)/deficit</b>	<b>9,987</b>	<b>4,590</b>	<b>(68)</b>	<b>(324)</b>	<b>(751)</b>	<b>(817)</b>	<b>2,630</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	29,310	<b>29,298</b>	22,226	6,210	20,968	102	78,804
Transfer from reserves	(28,468)	<b>(28,442)</b>	(20,435)		(20,000)		(68,877)
New borrowing			(1,740)	(6,090)	(870)		(8,700)
<b>Net Capital Assets funded from Operations</b>	<b>842</b>	<b>856</b>	<b>51</b>	<b>120</b>	<b>98</b>	<b>102</b>	<b>1,227</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			17	204	653	715	1,589
<b>Total Capital Financing Charges</b>			<b>17</b>	<b>204</b>	<b>653</b>	<b>715</b>	<b>1,589</b>
<b>Net (surplus)/deficit for the year</b>	<b>10,829</b>	<b>5,446</b>					<b>5,446</b>
Add: Transfer from appropriated surplus	(1,500)	<b>(1,064)</b>					(1,064)
Add: Prior year (surplus) / deficit	(9,329)	<b>(4,382)</b>					(4,382)
<b>(Surplus) applied to future years</b>							



Sewer - Pacific Shores

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-7554 MAJOR CAP - SEWER PACIFIC SHORES	29,030	21,740	6,090	20,870		<b>77,730</b>
PC-7554 COMPUTER - SEWER PACIFIC SHORES	50	51	120	98	102	<b>421</b>
VH-7554 VEHICLE - SEWER PACIFIC SHORES	218	435				<b>653</b>
<b>Total Sewer - Pacific Shores</b>	<b>29,298</b>	<b>22,226</b>	<b>6,210</b>	<b>20,968</b>	<b>102</b>	<b>78,804</b>

**Sewer - Pacific Shores**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	93,420	78,125	67,285	76,788	67,195
Contributions	11,761	7,988	8,157	8,871	9,281
Interest earned	1,168	1,172	1,346	1,536	1,344
Withdrawals for capital projects:					
MAJOR CAP - SEWER PACIFIC SHORES	(28,224)	(20,000)		(20,000)	
Total Withdrawals for capital projects	(28,224)	(20,000)		(20,000)	
<b>Closing Balance Reserve Fund</b>	<b>78,125</b>	<b>67,285</b>	<b>76,788</b>	<b>67,195</b>	<b>77,820</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - SEWER PACIFIC SHORES	(218)	(435)			
Total Withdrawals for capital projects	(218)	(435)			
<b>Closing Balance Reserve Account</b>	<b>(218)</b>	<b>(435)</b>			
<b>New Borrowing</b>					
MAJOR CAP - SEWER PACIFIC SHORES		1,740	6,090	870	
<b>Total New Borrowing</b>		<b>1,740</b>	<b>6,090</b>	<b>870</b>	



**Sewer - Surfside  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>7.0%</b>	5.0%	5.0%	5.0%	3.0%	
Parcel taxes	(25,044)	<b>(26,797)</b>	(28,137)	(29,544)	(31,021)	(31,952)	(147,451)
	(25,044)	<b>(26,797)</b>	(28,137)	(29,544)	(31,021)	(31,952)	(147,451)
Utility user fees	(5,771)	<b>(5,862)</b>	(6,038)	(6,219)	(6,406)	(6,598)	(31,123)
Interdepartmental recoveries	(33)	<b>(33)</b>	(33)	(33)	(33)	(33)	(165)
Miscellaneous	(15,000)						
<b>Total Operating Revenues</b>	<b>(45,848)</b>	<b>(32,692)</b>	<b>(34,208)</b>	<b>(35,796)</b>	<b>(37,460)</b>	<b>(38,583)</b>	<b>(178,739)</b>
<b>Operating Expenditures</b>							
Administration	1,329	<b>2,050</b>	2,070	2,070	2,070	2,070	10,330
Professional fees	15,330	<b>367</b>	210	210	210	210	1,207
Building ops	213	<b>214</b>	220	227	89	91	841
Veh & Equip ops	460	<b>440</b>	453	467	481	495	2,336
Operating costs	22,933	<b>26,549</b>	27,345	28,165	29,010	29,881	140,950
Wages & benefits	2,472	<b>2,576</b>	2,640	2,706	2,774	2,843	13,539
Contributions to reserve funds	17,201	<b>4,065</b>	1,256	1,884	2,671	2,824	12,700
<b>Total Operating Expenditures</b>	<b>59,938</b>	<b>36,261</b>	<b>34,194</b>	<b>35,729</b>	<b>37,305</b>	<b>38,414</b>	<b>181,903</b>
<b>Operating (surplus)/deficit</b>	<b>14,090</b>	<b>3,569</b>	<b>(14)</b>	<b>(67)</b>	<b>(155)</b>	<b>(169)</b>	<b>3,164</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	950	<b>120,945</b>	460	1,285	200	21	122,911
Transfer from reserves	(763)	<b>(757)</b>	(90)				(847)
Grants and other		<b>(120,000)</b>					(120,000)
New borrowing			(360)	(1,260)	(180)		(1,800)
<b>Net Capital Assets funded from Operations</b>	<b>187</b>	<b>188</b>	<b>10</b>	<b>25</b>	<b>20</b>	<b>21</b>	<b>264</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)			4	42	135	148	329
<b>Total Capital Financing Charges</b>			<b>4</b>	<b>42</b>	<b>135</b>	<b>148</b>	<b>329</b>
<b>Net (surplus)/deficit for the year</b>	<b>14,277</b>	<b>3,757</b>					<b>3,757</b>
Add: Transfer from appropriated surplus		<b>(235)</b>					(235)
Add: Prior year (surplus) / deficit	(14,277)	<b>(3,522)</b>					(3,522)
<b>(Surplus) applied to future years</b>							



Sewer - Surfside

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-7555 MAJOR CAP - SEWER SURFSIDE	120,890	360	1,260	180		<b>122,690</b>
PC-7555 COMPUTER - SEWER SURFSIDE	10	10	25	20	21	<b>86</b>
VH-7555 VEHICLE - SEWER SURFSIDE	45	90				<b>135</b>
<b>Total Sewer - Surfside</b>	<b>120,945</b>	<b>460</b>	<b>1,285</b>	<b>200</b>	<b>21</b>	<b>122,911</b>

**Sewer - Surfside**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	42,403	46,241	48,146	50,948	54,593
Contributions	4,020	1,211	1,839	2,626	2,779
Interest earned	530	694	963	1,019	1,092
Withdrawals for capital projects:					
MAJOR CAP - SEWER SURFSIDE	(712)				
Total Withdrawals for capital projects	(712)				
<b>Closing Balance Reserve Fund</b>	<b>46,241</b>	<b>48,146</b>	<b>50,948</b>	<b>54,593</b>	<b>58,464</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - SEWER SURFSIDE	(45)	(90)			
Total Withdrawals for capital projects	(45)	(90)			
<b>Closing Balance Reserve Account</b>	<b>(45)</b>	<b>(90)</b>			
<b>New Borrowing</b>					
MAJOR CAP - SEWER SURFSIDE		360	1,260	180	
<b>Total New Borrowing</b>		<b>360</b>	<b>1,260</b>	<b>180</b>	

**Sewer - Cedar  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(4.0%)</b>	8.3%	1.0%	1.0%	1.0%	
Parcel taxes	(111,821)	<b>(107,361)</b>	(116,314)	(117,466)	(118,652)	(119,874)	(579,667)
	(111,821)	<b>(107,361)</b>	(116,314)	(117,466)	(118,652)	(119,874)	(579,667)
Utility user fees	(65,916)	<b>(66,793)</b>	(68,797)	(70,861)	(72,987)	(75,177)	(354,615)
Interdepartmental recoveries	(98)	<b>(98)</b>	(98)	(98)	(98)	(98)	(490)
<b>Total Operating Revenues</b>	<b>(177,835)</b>	<b>(174,252)</b>	<b>(185,209)</b>	<b>(188,425)</b>	<b>(191,737)</b>	<b>(195,149)</b>	<b>(934,772)</b>
<b>Operating Expenditures</b>							
Administration	3,484	<b>3,080</b>	3,111	3,111	3,111	3,111	15,524
Professional fees	1,860	<b>2,002</b>	1,500	1,500	1,500	1,500	8,002
Building ops	6,312	<b>6,274</b>	6,462	6,656	6,411	6,539	32,342
Veh & Equip ops	2,585	<b>2,639</b>	2,718	2,800	2,884	2,970	14,011
Operating costs	75,882	<b>81,107</b>	83,540	86,046	88,628	91,287	430,608
Wages & benefits	7,599	<b>8,060</b>	8,262	8,469	8,680	8,897	42,368
Contributions to reserve funds	58,493	<b>4,041</b>	1,648	1,714	2,124	2,404	11,931
Debt interest	37,407	<b>29,927</b>	29,927	29,927	29,927	29,927	149,635
<b>Total Operating Expenditures</b>	<b>193,622</b>	<b>137,130</b>	<b>137,168</b>	<b>140,223</b>	<b>143,265</b>	<b>146,635</b>	<b>704,421</b>
<b>Operating (surplus)/deficit</b>	<b>15,787</b>	<b>(37,122)</b>	<b>(48,041)</b>	<b>(48,202)</b>	<b>(48,472)</b>	<b>(48,514)</b>	<b>(230,351)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	7,798	<b>49,790</b>	1,407	3,925	611	64	55,797
Transfer from reserves	(7,251)	<b>(49,234)</b>	(275)				(49,509)
New borrowing			(1,100)	(3,850)	(550)		(5,500)
<b>Net Capital Assets funded from Operations</b>	<b>547</b>	<b>556</b>	<b>32</b>	<b>75</b>	<b>61</b>	<b>64</b>	<b>788</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	47,260	<b>47,998</b>	48,009	48,127	48,411	48,450	240,995
<b>Total Capital Financing Charges</b>	<b>47,260</b>	<b>47,998</b>	<b>48,009</b>	<b>48,127</b>	<b>48,411</b>	<b>48,450</b>	<b>240,995</b>
<b>Net (surplus)/deficit for the year</b>	<b>63,594</b>	<b>11,432</b>					<b>11,432</b>
Add: Transfer from appropriated surplus		<b>(696)</b>					(696)
Add: Prior year (surplus) / deficit	(63,594)	<b>(10,736)</b>					(10,736)
<b>(Surplus) applied to future years</b>							



**Sewer - Cedar**  
**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION	49,620	1,100	3,850	550		<b>55,120</b>
PC-7558 COMPUTER - SEWER CEDAR COLLECTION	32	32	75	61	64	<b>264</b>
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	138	275				<b>413</b>
<b>Total Sewer - Cedar</b>	<b>49,790</b>	<b>1,407</b>	<b>3,925</b>	<b>611</b>	<b>64</b>	<b>55,797</b>

**Sewer - Cedar**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	222,166	179,763	183,982	189,251	195,035
Contributions	3,916	1,523	1,589	1,999	2,279
Interest earned	2,777	2,696	3,680	3,785	3,901
Withdrawals for capital projects:					
MAJOR CAP - SEWER CEDAR COLLECTION	(49,096)				
Total Withdrawals for capital projects	(49,096)				
<b>Closing Balance Reserve Fund</b>	<b>179,763</b>	<b>183,982</b>	<b>189,251</b>	<b>195,035</b>	<b>201,215</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - SEWER CEDAR COLLECTION	(138)	(275)			
Total Withdrawals for capital projects	(138)	(275)			
<b>Closing Balance Reserve Account</b>	<b>(138)</b>	<b>(275)</b>			
<b>New Borrowing</b>					
MAJOR CAP - SEWER CEDAR COLLECTION		1,100	3,850	550	
<b>Total New Borrowing</b>		<b>1,100</b>	<b>3,850</b>	<b>550</b>	

**Sewer - Barclay  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		1.4%	2.9%	2.2%	2.2%	2.3%	
Parcel taxes	(156,607)	<b>(158,851)</b>	(163,515)	(167,153)	(170,900)	(174,759)	(835,178)
	(156,607)	<b>(158,851)</b>	(163,515)	(167,153)	(170,900)	(174,759)	(835,178)
Operations	(1,690)	<b>(1,690)</b>	(1,690)	(1,690)	(1,690)	(1,690)	(8,450)
Utility user fees	(59,540)	<b>(59,540)</b>	(61,326)	(63,166)	(65,061)	(67,013)	(316,106)
Interdepartmental recoveries	(291)	<b>(291)</b>	(291)	(291)	(291)	(291)	(1,455)
<b>Total Operating Revenues</b>	<b>(218,128)</b>	<b>(220,372)</b>	<b>(226,822)</b>	<b>(232,300)</b>	<b>(237,942)</b>	<b>(243,753)</b>	<b>(1,161,189)</b>
<b>Operating Expenditures</b>							
Administration	5,236	<b>4,712</b>	4,760	4,760	4,760	4,760	23,752
Professional fees	2,105	<b>2,423</b>	1,488	1,488	1,488	1,488	8,375
Building ops	3,313	<b>3,207</b>	3,304	3,403	2,165	2,230	14,309
Veh & Equip ops	6,899	<b>1,963</b>	2,022	2,083	2,145	2,210	10,423
Operating costs	122,660	<b>127,915</b>	131,752	135,705	139,776	143,969	679,117
Wages & benefits	22,695	<b>24,174</b>	24,778	25,398	26,033	26,683	127,066
Contributions to reserve funds	32,984	<b>14,633</b>	8,351	8,610	9,907	10,616	52,117
Debt interest	20,155	<b>20,155</b>	20,155	20,155	20,155	20,155	100,775
<b>Total Operating Expenditures</b>	<b>216,047</b>	<b>199,182</b>	<b>196,610</b>	<b>201,602</b>	<b>206,429</b>	<b>212,111</b>	<b>1,015,934</b>
<b>Operating (surplus)/deficit</b>	<b>(2,081)</b>	<b>(21,190)</b>	<b>(30,212)</b>	<b>(30,698)</b>	<b>(31,513)</b>	<b>(31,642)</b>	<b>(145,255)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	14,316	<b>14,285</b>	4,247	17,847	1,846	6,195	44,420
Transfer from reserves	(6,689)	<b>(12,639)</b>	(830)	(6,000)		(6,000)	(25,469)
New borrowing			(3,320)	(11,620)	(1,660)		(16,600)
<b>Net Capital Assets funded from Operations</b>	<b>7,627</b>	<b>1,646</b>	<b>97</b>	<b>227</b>	<b>186</b>	<b>195</b>	<b>2,351</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	30,082	<b>30,082</b>	30,115	30,471	31,327	31,447	153,442
<b>Total Capital Financing Charges</b>	<b>30,082</b>	<b>30,082</b>	<b>30,115</b>	<b>30,471</b>	<b>31,327</b>	<b>31,447</b>	<b>153,442</b>
<b>Net (surplus)/deficit for the year</b>	<b>35,628</b>	<b>10,538</b>					<b>10,538</b>
Add: Transfer from appropriated surplus	(7,000)	<b>(2,044)</b>					(2,044)
Add: Prior year (surplus) / deficit	(28,628)	<b>(8,494)</b>					(8,494)
<b>(Surplus) applied to future years</b>							

**Sewer - Barclay  
5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	13,780	3,320	17,620	1,660	6,000	<b>42,380</b>
PC-7557 COMPUTER - SEWER BARCLAY CRESCENT	90	97	227	186	195	<b>795</b>
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	415	830				<b>1,245</b>
<b>Total Sewer - Barclay</b>	<b>14,285</b>	<b>4,247</b>	<b>17,847</b>	<b>1,846</b>	<b>6,195</b>	<b>44,420</b>



**Sewer - Barclay**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	36,537	27,149	23,653	14,482	12,425
Contributions	14,283	8,001	8,260	9,557	10,266
Interest earned	457	407	473	290	249
Withdrawals for capital projects:					
MAJOR CAP - SEWER BARCLAY CRESCENT	(12,224)		(6,000)		(6,000)
Total Withdrawals for capital projects	(12,224)		(6,000)		(6,000)
Other transfers out of Reserve	11,904	11,904	11,904	11,904	11,904
<b>Closing Balance Reserve Fund</b>	<b>27,149</b>	<b>23,653</b>	<b>14,482</b>	<b>12,425</b>	<b>5,036</b>
<b>RESERVE ACCOUNT FUNDS</b>					
Withdrawals for capital projects:					
VEHICLE - SEWER BARCLAY CRESCENT	(415)	(830)			
Total Withdrawals for capital projects	(415)	(830)			
<b>Closing Balance Reserve Account</b>	<b>(415)</b>	<b>(830)</b>			
<b>New Borrowing</b>					
MAJOR CAP - SEWER BARCLAY CRESCENT		3,320	11,620	1,660	
<b>Total New Borrowing</b>		<b>3,320</b>	<b>11,620</b>	<b>1,660</b>	

**Sewer - Reid Rd Debt  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Parcel taxes	(3,624)	<b>(3,624)</b>	(3,624)	(3,624)	(3,624)	(3,624)	(18,120)
	(3,624)	<b>(3,624)</b>	(3,624)	(3,624)	(3,624)	(3,624)	(18,120)
<b>Total Operating Revenues</b>	(3,624)	<b>(3,624)</b>	(3,624)	(3,624)	(3,624)	(3,624)	(18,120)
<b>Operating Expenditures</b>							
Debt interest	1,585	<b>1,585</b>	1,585	1,585	1,585	1,585	7,925
<b>Total Operating Expenditures</b>	1,585	<b>1,585</b>	1,585	1,585	1,585	1,585	7,925
<b>Operating (surplus)/deficit</b>	(2,039)	<b>(2,039)</b>	(2,039)	(2,039)	(2,039)	(2,039)	(10,195)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	2,039	<b>2,039</b>	2,039	2,039	2,039	2,039	10,195
<b>Total Capital Financing Charges</b>	2,039	<b>2,039</b>	2,039	2,039	2,039	2,039	10,195
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**Sewer - Hawthorne Rise Debt  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Parcel taxes	(9,941)	<b>(9,940)</b>	(9,941)	(9,941)	(9,941)	(9,941)	(49,704)
	(9,941)	<b>(9,940)</b>	(9,941)	(9,941)	(9,941)	(9,941)	(49,704)
<b>Total Operating Revenues</b>	(9,941)	<b>(9,940)</b>	(9,941)	(9,941)	(9,941)	(9,941)	(49,704)
<b>Operating Expenditures</b>							
Debt interest	3,814	<b>3,813</b>	3,813	3,813	3,813	3,813	19,065
<b>Total Operating Expenditures</b>	3,814	<b>3,813</b>	3,813	3,813	3,813	3,813	19,065
<b>Operating (surplus)/deficit</b>	(6,127)	<b>(6,127)</b>	(6,128)	(6,128)	(6,128)	(6,128)	(30,639)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	6,128	<b>6,128</b>	6,128	6,128	6,128	6,128	30,640
<b>Total Capital Financing Charges</b>	6,128	<b>6,128</b>	6,128	6,128	6,128	6,128	30,640
<b>Net (surplus)/deficit for the year</b>	1	<b>1</b>					1
Add: Prior year (surplus) / deficit	(1)	<b>(1)</b>					(1)
<b>(Surplus) applied to future years</b>							

**Englishman River Stormwater  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.0%</b>	3.0%	3.0%	3.0%	3.0%	
Property taxes	(5,426)	<b>(5,535)</b>	(5,701)	(5,872)	(6,048)	(6,230)	(29,386)
	(5,426)	<b>(5,535)</b>	(5,701)	(5,872)	(6,048)	(6,230)	(29,386)
<b>Total Operating Revenues</b>	(5,426)	<b>(5,535)</b>	(5,701)	(5,872)	(6,048)	(6,230)	(29,386)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	500	500	500	500	2,500
Operating costs	2,000	<b>3,000</b>	3,090	3,183	3,278	3,377	15,928
Wages & benefits	1,122	<b>1,144</b>	1,173	1,202	1,232	1,263	6,014
Contributions to reserve funds	5,568	<b>909</b>	938	987	1,038	1,090	4,962
<b>Total Operating Expenditures</b>	9,190	<b>5,553</b>	5,701	5,872	6,048	6,230	29,404
<b>Operating (surplus)/deficit</b>	3,764	<b>18</b>					18
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	3,764	<b>18</b>					18
Add: Prior year (surplus) / deficit	(3,764)	<b>(18)</b>					(18)
<b>(Surplus) applied to future years</b>							

**Englishman River Stormwater**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	42,656	44,098	45,697	47,549	49,489
Contributions	909	938	938	989	1,041
Interest earned	533	661	914	951	990
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>44,098</b>	<b>45,697</b>	<b>47,549</b>	<b>49,489</b>	<b>51,520</b>

**Cedar Estates Stormwater  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.0%</b>	3.0%	3.0%	3.0%	3.0%	
Property taxes	(5,014)	<b>(5,114)</b>	(5,267)	(5,425)	(5,588)	(5,756)	(27,150)
	(5,014)	<b>(5,114)</b>	(5,267)	(5,425)	(5,588)	(5,756)	(27,150)
<b>Total Operating Revenues</b>	(5,014)	<b>(5,114)</b>	(5,267)	(5,425)	(5,588)	(5,756)	(27,150)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	500	500	500	500	2,500
Operating costs	1,000	<b>1,000</b>	1,030	1,061	1,093	1,126	5,310
Wages & benefits	1,122	<b>1,144</b>	1,173	1,202	1,232	1,263	6,014
Contributions to reserve funds	5,572	<b>3,470</b>	2,564	2,662	2,763	2,867	14,326
<b>Total Operating Expenditures</b>	8,194	<b>6,114</b>	5,267	5,425	5,588	5,756	28,150
<b>Operating (surplus)/deficit</b>	3,180	<b>1,000</b>					1,000
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	3,180	<b>1,000</b>					1,000
Add: Prior year (surplus) / deficit	(3,180)	<b>(1,000)</b>					(1,000)
<b>(Surplus) applied to future years</b>							

**Cedar Estates Stormwater**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	39,458	43,421	46,636	50,231	53,999
Contributions	3,470	2,564	2,662	2,763	2,867
Interest earned	493	651	933	1,005	1,080
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>43,421</b>	<b>46,636</b>	<b>50,231</b>	<b>53,999</b>	<b>57,946</b>

**Streetlighting - Rural Areas  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			3.0%	3.0%	3.0%	3.0%	
Property taxes	(20,308)	<b>(20,308)</b>	(20,917)	(21,545)	(22,191)	(22,857)	(107,818)
	(20,308)	<b>(20,308)</b>	(20,917)	(21,545)	(22,191)	(22,857)	(107,818)
<b>Total Operating Revenues</b>	(20,308)	<b>(20,308)</b>	(20,917)	(21,545)	(22,191)	(22,857)	(107,818)
<b>Operating Expenditures</b>							
Administration	2,242	<b>1,523</b>	1,538	1,538	1,538	1,538	7,675
Operating costs	16,800	<b>17,300</b>	17,819	18,354	18,904	19,471	91,848
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	1,218	<b>3,153</b>	1,433	1,523	1,615	1,711	9,435
<b>Total Operating Expenditures</b>	20,382	<b>22,100</b>	20,917	21,545	22,191	22,857	109,610
<b>Operating (surplus)/deficit</b>	74	<b>1,792</b>					1,792
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	74	<b>1,792</b>					1,792
Add: Prior year (surplus) / deficit	(74)	<b>(1,792)</b>					(1,792)
<b>(Surplus) applied to future years</b>							



**Streetlighting - Rural Areas**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	11,010	14,301	15,949	17,791	19,762
Contributions	3,153	1,433	1,523	1,615	1,711
Interest earned	138	215	319	356	395
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>14,301</b>	<b>15,949</b>	<b>17,791</b>	<b>19,762</b>	<b>21,868</b>

**Streetlighting - Fairwinds  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			3.0%	3.0%	3.0%	3.0%	
Property taxes	(24,910)	<b>(24,910)</b>	(25,657)	(26,427)	(27,220)	(28,036)	(132,250)
	(24,910)	<b>(24,910)</b>	(25,657)	(26,427)	(27,220)	(28,036)	(132,250)
Operations	(2,200)						
Grants in lieu of taxes	(68)	<b>(68)</b>	(68)	(68)	(68)	(68)	(340)
<b>Total Operating Revenues</b>	<b>(27,178)</b>	<b>(24,978)</b>	<b>(25,725)</b>	<b>(26,495)</b>	<b>(27,288)</b>	<b>(28,104)</b>	<b>(132,590)</b>
<b>Operating Expenditures</b>							
Administration	1,985	<b>2,099</b>	2,308	2,308	2,308	2,308	11,331
Operating costs	23,195	<b>22,300</b>	22,969	23,658	24,368	25,099	118,394
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	2,112	<b>3,621</b>	321	399	478	560	5,379
<b>Total Operating Expenditures</b>	<b>27,414</b>	<b>28,144</b>	<b>25,725</b>	<b>26,495</b>	<b>27,288</b>	<b>28,104</b>	<b>135,756</b>
<b>Operating (surplus)/deficit</b>	<b>236</b>	<b>3,166</b>					<b>3,166</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>236</b>	<b>3,166</b>					<b>3,166</b>
Add: Prior year (surplus) / deficit	(236)	<b>(3,166)</b>					(3,166)
<b>(Surplus) applied to future years</b>							

**Streetlighting - Fairwinds**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	46,046	50,243	51,318	52,743	54,276
Contributions	3,621	321	399	478	560
Interest earned	576	754	1,026	1,055	1,086
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>50,243</b>	<b>51,318</b>	<b>52,743</b>	<b>54,276</b>	<b>55,922</b>

**Streetlighting - French Creek Village  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			3.0%	3.0%	3.0%	3.0%	
Property taxes	(10,276)	<b>(10,276)</b>	(10,584)	(10,902)	(11,229)	(11,566)	(54,557)
	(10,276)	<b>(10,276)</b>	(10,584)	(10,902)	(11,229)	(11,566)	(54,557)
<b>Total Operating Revenues</b>	(10,276)	<b>(10,276)</b>	(10,584)	(10,902)	(11,229)	(11,566)	(54,557)
<b>Operating Expenditures</b>							
Administration	884	<b>829</b>	837	837	837	837	4,177
Operating costs	9,084	<b>9,300</b>	9,579	9,866	10,162	10,467	49,374
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	1,223	<b>238</b>	41	69	96	125	569
<b>Total Operating Expenditures</b>	11,313	<b>10,491</b>	10,584	10,902	11,229	11,566	54,772
<b>Operating (surplus)/deficit</b>	1,037	<b>215</b>					215
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	1,037	<b>215</b>					215
Add: Prior year (surplus) / deficit	(1,037)	<b>(215)</b>					(215)
<b>(Surplus) applied to future years</b>							

**Streetlighting - Morningstar  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	7.8%	3.0%	3.0%	3.0%	
Property taxes	(19,489)	<b>(20,074)</b>	(21,643)	(22,292)	(22,961)	(23,650)	(110,620)
	(19,489)	<b>(20,074)</b>	(21,643)	(22,292)	(22,961)	(23,650)	(110,620)
Miscellaneous	(4,200)						
<b>Total Operating Revenues</b>	<b>(23,689)</b>	<b>(20,074)</b>	(21,643)	(22,292)	(22,961)	(23,650)	(110,620)
<b>Operating Expenditures</b>							
Administration	2,077	<b>1,946</b>	1,946	1,946	1,946	1,946	9,730
Operating costs	21,500	<b>19,000</b>	19,570	20,157	20,762	21,385	100,874
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	231	<b>809</b>		59	119	182	1,169
<b>Total Operating Expenditures</b>	<b>23,930</b>	<b>21,879</b>	21,643	22,292	22,961	23,650	112,425
<b>Operating (surplus)/deficit</b>	241	<b>1,805</b>					1,805
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	241	<b>1,805</b>					1,805
Add: Prior year (surplus) / deficit	(241)	<b>(1,805)</b>					(1,805)
<b>(Surplus) applied to future years</b>							

**Streetlighting - Morningstar**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	7,503	8,406	8,532	8,762	9,056
Contributions	809		59	119	182
Interest earned	94	126	171	175	181
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>8,406</b>	<b>8,532</b>	<b>8,762</b>	<b>9,056</b>	<b>9,419</b>

**Streetlighting - Englishman River  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			3.0%	3.0%	3.0%	3.0%	
Property taxes	(7,374)	<b>(7,374)</b>	(7,595)	(7,823)	(8,058)	(8,300)	(39,150)
	(7,374)	<b>(7,374)</b>	(7,595)	(7,823)	(8,058)	(8,300)	(39,150)
<b>Total Operating Revenues</b>	(7,374)	<b>(7,374)</b>	(7,595)	(7,823)	(8,058)	(8,300)	(39,150)
<b>Operating Expenditures</b>							
Administration	634	<b>599</b>	605	605	605	605	3,019
Operating costs	6,536	<b>6,536</b>	6,732	6,934	7,142	7,356	34,700
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	1,264	<b>1,059</b>	131	154	177	202	1,723
<b>Total Operating Expenditures</b>	8,556	<b>8,318</b>	7,595	7,823	8,058	8,300	40,094
<b>Operating (surplus)/deficit</b>	1,182	<b>944</b>					944
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	1,182	<b>944</b>					944
Add: Prior year (surplus) / deficit	(1,182)	<b>(944)</b>					(944)
<b>(Surplus) applied to future years</b>							

**Streetlighting - Englishman River**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	11,193	12,392	12,709	13,117	13,556
Contributions	1,059	131	154	177	202
Interest earned	140	186	254	262	271
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>12,392</b>	<b>12,709</b>	<b>13,117</b>	<b>13,556</b>	<b>14,029</b>



**Streetlighting - Highway Intersections  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.0%</b>	8.0%	3.0%	3.0%	3.0%	
Property taxes	(2,915)	<b>(2,973)</b>	(3,211)	(3,307)	(3,406)	(3,509)	(16,406)
	(2,915)	<b>(2,973)</b>	(3,211)	(3,307)	(3,406)	(3,509)	(16,406)
Operating grants	(536)	<b>(536)</b>	(536)	(536)	(536)	(536)	(2,680)
<b>Total Operating Revenues</b>	<b>(3,451)</b>	<b>(3,509)</b>	<b>(3,747)</b>	<b>(3,843)</b>	<b>(3,942)</b>	<b>(4,045)</b>	<b>(19,086)</b>
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	505	505	505	505	2,520
Operating costs	3,024	<b>3,000</b>	3,089	3,183	3,277	3,375	15,924
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	546	<b>412</b>	26	25	26	28	517
<b>Total Operating Expenditures</b>	<b>4,192</b>	<b>4,036</b>	<b>3,747</b>	<b>3,843</b>	<b>3,942</b>	<b>4,045</b>	<b>19,613</b>
<b>Operating (surplus)/deficit</b>	<b>741</b>	<b>527</b>					<b>527</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>741</b>	<b>527</b>					<b>527</b>
Add: Prior year (surplus) / deficit	(741)	<b>(527)</b>					(527)
<b>(Surplus) applied to future years</b>							

**Streetlighting - Sandpiper  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(0.7%)</b>	15.1%	3.0%	3.0%	3.0%	
Property taxes	(16,416)	<b>(16,299)</b>	(18,752)	(19,319)	(19,903)	(20,504)	(94,777)
	(16,416)	<b>(16,299)</b>	(18,752)	(19,319)	(19,903)	(20,504)	(94,777)
<b>Total Operating Revenues</b>	(16,416)	<b>(16,299)</b>	(18,752)	(19,319)	(19,903)	(20,504)	(94,777)
<b>Operating Expenditures</b>							
Administration	1,498	<b>1,419</b>	1,433	1,433	1,433	1,433	7,151
Operating costs	15,645	<b>16,645</b>	17,192	17,756	18,336	18,934	88,863
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	539						
<b>Total Operating Expenditures</b>	17,804	<b>18,188</b>	18,752	19,319	19,903	20,504	96,666
<b>Operating (surplus)/deficit</b>	1,388	<b>1,889</b>					1,889
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	1,388	<b>1,889</b>					1,889
Add: Prior year (surplus) / deficit	(1,388)	<b>(1,889)</b>					(1,889)
<b>(Surplus) applied to future years</b>							

**Streetlighting - Highway#4  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,546)	<b>(4,682)</b>	(4,822)	(4,967)	(5,116)	(5,270)	(24,857)
	(4,546)	<b>(4,682)</b>	(4,822)	(4,967)	(5,116)	(5,270)	(24,857)
<b>Total Operating Revenues</b>	(4,546)	<b>(4,682)</b>	(4,822)	(4,967)	(5,116)	(5,270)	(24,857)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	500	500	500	500	2,500
Operating costs	4,033	<b>4,033</b>	4,154	4,279	4,407	4,539	21,412
Wages & benefits	122	<b>124</b>	127	130	134	137	652
Contributions to reserve funds	175	<b>157</b>	41	58	75	94	425
<b>Total Operating Expenditures</b>	4,830	<b>4,814</b>	4,822	4,967	5,116	5,270	24,989
<b>Operating (surplus)/deficit</b>	284	<b>132</b>					132
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	284	<b>132</b>					132
Add: Prior year (surplus) / deficit	(284)	<b>(132)</b>					(132)
<b>(Surplus) applied to future years</b>							

**Solid Waste Management  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>13.0%</b>	13.0%	10.0%	15.0%	20.0%	
Property taxes	(1,080,056)	<b>(1,220,463)</b>	(1,379,123)	(1,517,036)	(1,744,591)	(2,093,509)	(7,954,722)
	(1,080,056)	<b>(1,220,463)</b>	(1,379,123)	(1,517,036)	(1,744,591)	(2,093,509)	(7,954,722)
Operations	(135,075)	<b>(159,500)</b>	(162,516)	(165,592)	(168,730)	(171,931)	(828,269)
Landfill tipping fees	(9,500,000)	<b>(9,650,000)</b>	(9,633,000)	(9,803,000)	(8,884,000)	(8,567,000)	(46,537,000)
Grants in lieu of taxes	(6,800)	<b>(6,800)</b>	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Interdepartmental recoveries	(103,007)	<b>(103,007)</b>	(103,007)	(103,007)	(103,007)	(103,007)	(515,035)
Miscellaneous	(899,947)	<b>(966,700)</b>	(986,034)	(1,005,755)	(2,323,429)	(1,445,818)	(6,727,736)
<b>Total Operating Revenues</b>	<b>(11,724,885)</b>	<b>(12,106,470)</b>	<b>(12,270,480)</b>	<b>(12,601,190)</b>	<b>(13,230,557)</b>	<b>(12,388,065)</b>	<b>(62,596,762)</b>
<b>Operating Expenditures</b>							
Administration	789,536	<b>803,918</b>	913,036	940,426	968,639	997,699	4,623,718
Professional fees	522,667	<b>532,667</b>	487,147	461,761	475,614	489,882	2,447,071
Building ops	210,450	<b>214,713</b>	221,154	227,789	234,623	241,662	1,139,941
Veh & Equip ops	684,804	<b>641,513</b>	660,758	680,581	700,997	722,028	3,405,877
Operating costs	3,676,766	<b>3,889,429</b>	4,031,110	4,152,044	3,976,606	4,095,904	20,145,093
Wages & benefits	3,775,681	<b>3,870,100</b>	4,057,684	4,159,127	4,263,106	4,369,682	20,719,699
Contributions to reserve funds	3,911,616	<b>4,334,727</b>	1,397,557	1,617,420	2,359,005	1,089,474	10,798,183
<b>Total Operating Expenditures</b>	<b>13,571,520</b>	<b>14,287,067</b>	<b>11,768,446</b>	<b>12,239,148</b>	<b>12,978,590</b>	<b>12,006,331</b>	<b>63,279,582</b>
<b>Operating (surplus)/deficit</b>	<b>1,846,635</b>	<b>2,180,597</b>	<b>(502,034)</b>	<b>(362,042)</b>	<b>(251,967)</b>	<b>(381,734)</b>	<b>682,820</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	2,708,205	<b>4,964,602</b>	1,528,034	2,662,042	995,967	1,131,734	11,282,379
Transfer from reserves	(920,000)	<b>(3,268,310)</b>	(1,026,000)	(2,300,000)	(744,000)	(750,000)	(8,088,310)
<b>Net Capital Assets funded from Operations</b>	<b>1,788,205</b>	<b>1,696,292</b>	<b>502,034</b>	<b>362,042</b>	<b>251,967</b>	<b>381,734</b>	<b>3,194,069</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>3,634,840</b>	<b>3,876,889</b>					<b>3,876,889</b>
Add: Transfer from appropriated surplus	(1,102,636)	<b>(1,044,174)</b>					(1,044,174)
Add: Prior year (surplus) / deficit	(2,532,204)	<b>(2,832,715)</b>					(2,832,715)
<b>(Surplus) applied to future years</b>							



Solid Waste Management

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	441,599	306,000	181,000	6,000	126,000	<b>1,060,599</b>
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	799,500	77,500	85,000	122,500	123,000	<b>1,207,500</b>
MN-1202 MINOR CAP - SOLID WASTE CHURCH ROAD	4,000	9,000	4,000	9,000	4,000	<b>30,000</b>
MN-1203 MINOR CAP - SOLID WASTE ENG & DISP OPS	11,500	11,500	11,500	11,500	11,500	<b>57,500</b>
PC-1200 COMPUTER - SOLID WASTE MANAGEMENT	39,834	18,034	5,542	22,967	17,234	<b>103,611</b>
SW-0001 SW- CELL 1 CAPITAL PROJECTS (2010)	1,928,310	126,000				<b>2,054,310</b>
SW-0007 SW - CELL ONE SOUTH WEST BERM CLOSURE		500,000	2,000,000	100,000		<b>2,600,000</b>
SW-0012 SW - FLARE STATION REPLACEMENT	304,859					<b>304,859</b>
SW-0014 SW - PLC UPGRADE & CONTROL VALVE	240,000					<b>240,000</b>
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	1,195,000	480,000	375,000	724,000	850,000	<b>3,624,000</b>
<b>Total Solid Waste Management</b>	<b>4,964,602</b>	<b>1,528,034</b>	<b>2,662,042</b>	<b>995,967</b>	<b>1,131,734</b>	<b>11,282,379</b>

**Solid Waste Management**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	8,026,364	8,985,988	9,285,212	8,581,213	8,863,161
Contributions	4,327,604	1,390,434	1,610,297	2,351,882	1,082,351
Interest earned	100,329	134,790	185,704	171,625	177,263
Withdrawals for capital projects:					
SW- CELL 1 CAPITAL PROJECTS (2010)	(1,928,310)	(126,000)			
SW - CELL ONE SOUTH WEST BERM CLOSURE		(500,000)	(2,000,000)	(100,000)	
SW - PLC UPGRADE & CONTROL VALVE	(240,000)				
VEHICLE - SOLID WASTE ENG & DISP OPS	(1,100,000)	(400,000)	(300,000)	(644,000)	(750,000)
Total Withdrawals for capital projects	(3,268,310)	(1,026,000)	(2,300,000)	(744,000)	(750,000)
Other transfers out of Reserve	200,000	200,000	200,000	1,497,559	599,431
<b>Closing Balance Reserve Fund</b>	<b>8,985,987</b>	<b>9,285,212</b>	<b>8,581,213</b>	<b>8,863,161</b>	<b>8,773,344</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	2,594,390	2,826,820	3,069,222	3,330,606	3,597,218
Contributions	200,000	200,000	200,000	200,000	200,000
Interest earned	32,430	42,402	61,384	66,612	71,944
Withdrawals for capital projects:					
<b>Closing Balance Reserve Account</b>	<b>2,826,820</b>	<b>3,069,222</b>	<b>3,330,606</b>	<b>3,597,218</b>	<b>3,869,162</b>

**Solid Waste Collection & Recycling  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operations	(1,192,877)	<b>(1,094,021)</b>	(1,099,021)	(1,104,021)	(1,109,021)	(1,114,021)	(5,520,105)
Utility user fees	(4,715,210)	<b>(4,776,366)</b>	(4,919,657)	(5,101,246)	(5,254,284)	(5,445,912)	(25,497,465)
Miscellaneous	(7,500)	<b>(19,490)</b>	(19,490)	(19,490)	(19,490)	(19,490)	(97,450)
<b>Total Operating Revenues</b>	<b>(5,915,587)</b>	<b>(5,889,877)</b>	<b>(6,038,168)</b>	<b>(6,224,757)</b>	<b>(6,382,795)</b>	<b>(6,579,423)</b>	<b>(31,115,020)</b>
<b>Operating Expenditures</b>							
Administration	504,038	<b>518,463</b>	590,017	607,717	625,949	644,727	2,986,873
Professional fees	50,000	<b>10,000</b>	10,300	10,609	10,927	11,255	53,091
Building ops	2,681	<b>2,815</b>	2,899	2,986	3,076	3,168	14,944
Veh & Equip ops	1,485	<b>1,930</b>	1,988	2,048	2,109	2,172	10,247
Operating costs	4,858,003	<b>5,036,745</b>	5,001,557	5,151,604	5,306,152	5,465,336	25,961,394
Wages & benefits	352,135	<b>319,356</b>	327,340	335,523	343,911	352,509	1,678,639
Contributions to reserve funds	452,980	<b>483,980</b>	103,631	114,139	90,515	99,978	892,243
<b>Total Operating Expenditures</b>	<b>6,221,322</b>	<b>6,373,289</b>	<b>6,037,732</b>	<b>6,224,626</b>	<b>6,382,639</b>	<b>6,579,145</b>	<b>31,597,431</b>
<b>Operating (surplus)/deficit</b>	<b>305,735</b>	<b>483,412</b>	<b>(436)</b>	<b>(131)</b>	<b>(156)</b>	<b>(278)</b>	<b>482,411</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	150	<b>3,211</b>	436	131	156	278	4,212
<b>Net Capital Assets funded from Operations</b>	<b>150</b>	<b>3,211</b>	<b>436</b>	<b>131</b>	<b>156</b>	<b>278</b>	<b>4,212</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>305,885</b>	<b>486,623</b>					<b>486,623</b>
Add: Transfer from appropriated surplus	(10,865)						
Add: Prior year (surplus) / deficit	(295,020)	<b>(486,623)</b>					<b>(486,623)</b>
<b>(Surplus) applied to future years</b>							



Solid Waste Collection & Recycling

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MN-1213 MINOR CAP - GARBAGE COLLECTION & RECYC	125	125				<b>250</b>
PC-1213 COMPUTER - GARBAGE COLLECTION & RECYC	3,086	311	131	156	278	<b>3,962</b>
<b>Total Solid Waste Collection &amp; Recycling</b>	<b>3,211</b>	<b>436</b>	<b>131</b>	<b>156</b>	<b>278</b>	<b>4,212</b>



**Solid Waste Collection & Recycling**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	111,821	593,584	702,504	827,078	930,520
Contributions	480,365	100,016	110,524	86,900	96,363
Interest earned	1,398	8,904	14,050	16,542	18,610
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>593,584</b>	<b>702,504</b>	<b>827,078</b>	<b>930,520</b>	<b>1,045,493</b>

**Community Works Fund Projects  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operating grants	(75,705)	<b>(234,981)</b>	(234,981)	(234,981)	(234,981)	(234,981)	(1,174,905)
<b>Total Operating Revenues</b>	(75,705)	<b>(234,981)</b>	(234,981)	(234,981)	(234,981)	(234,981)	(1,174,905)
<b>Operating Expenditures</b>							
Professional fees	44,981	<b>214,981</b>	214,981	214,981	214,981	214,981	1,074,905
Operating costs	20,000	<b>20,000</b>	20,000	20,000	20,000	20,000	100,000
<b>Total Operating Expenditures</b>	64,981	<b>234,981</b>	234,981	234,981	234,981	234,981	1,174,905
<b>Operating (surplus)/deficit</b>	(10,724)						
<b>Capital Asset Expenditures</b>							
Capital expenditures	296,987	<b>106,469</b>	1,615				108,084
Grants and other	(286,263)	<b>(106,469)</b>	(1,615)				(108,084)
<b>Net Capital Assets funded from Operations</b>	10,724						
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year (Surplus) applied to future years</b>							



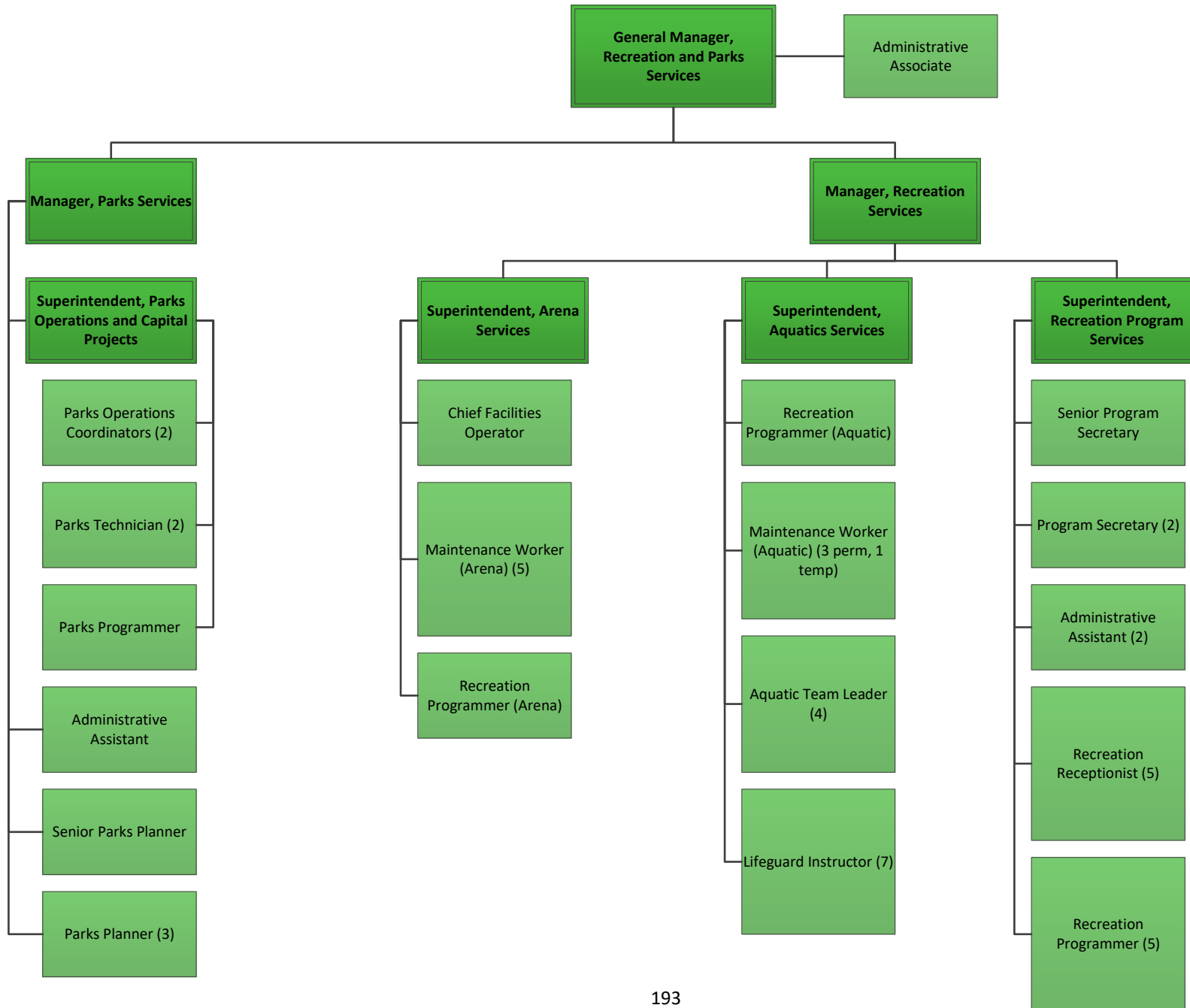
Community Works Fund Projects - Regional & Community Utilities

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
WT-0021 CWF - WATER CONDITION/ MONITORING EA E		1,615				<b>1,615</b>
WT-0022 CWF - WHISKEY CREEK WELL DEVELOPMENT	106,469					<b>106,469</b>
<b>Total Community Works Fund Projects - Regional &amp; Community Utilities</b>	<b>106,469</b>	<b>1,615</b>				<b>108,084</b>

# RECREATION AND PARKS SERVICES

Updated: October 22, 2020



**RECREATION & PARKS SERVICES  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		(0.9%)	11.8%	3.1%	6.2%	3.5%	
Property taxes	(12,632,832)	(12,514,322)	(14,035,305)	(14,480,082)	(15,408,388)	(15,961,141)	(72,399,238)
Parcel taxes	(417,460)	(419,160)	(420,360)	(421,560)	(422,760)	(422,760)	(2,106,600)
	(13,050,292)	(12,933,482)	(14,455,665)	(14,901,642)	(15,831,148)	(16,383,901)	(74,505,838)
Operations	(26,680)	(16,505)	(16,606)	(27,088)	(27,192)	(27,299)	(114,690)
Recreation fees	(758,350)	(427,388)	(743,980)	(823,521)	(832,009)	(840,046)	(3,666,944)
Recreation facility rentals	(546,690)	(383,690)	(422,000)	(580,148)	(604,446)	(635,061)	(2,625,345)
Recreation vending sales	(6,200)	(2,500)	(2,500)	(4,030)	(4,030)	(4,030)	(17,090)
Recreation concession	(5,500)	(2,250)	(2,250)	(5,565)	(5,565)	(5,565)	(21,195)
Recreation other	(501,700)	(271,900)	(379,878)	(509,751)	(720,972)	(726,522)	(2,609,023)
Operating grants	(240,500)	(844,301)	(360,000)	(360,000)	(360,000)	(360,000)	(2,284,301)
Grants in lieu of taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(5,750)
Interdepartmental recoveries	(12,638)	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(66,350)
Miscellaneous	(76,300)	(308,877)	(608,850)	(1,850)	(1,850)	(1,850)	(923,277)
<b>Total Operating Revenues</b>	(15,226,000)	(15,205,313)	(17,006,149)	(17,228,015)	(18,401,632)	(18,998,694)	(86,839,803)
<b>Operating Expenditures</b>							
Administration	844,696	702,210	775,655	811,432	821,969	830,085	3,941,351
Legislative	1,100	1,100	1,100	1,100	1,100	1,100	5,500
Professional fees	897,549	668,544	639,600	584,600	334,600	369,600	2,596,944
Building ops	824,579	768,025	782,477	797,625	813,037	828,787	3,989,951
Veh & Equip ops	192,159	229,414	283,357	238,382	242,472	296,640	1,290,265
Operating costs	1,447,041	1,618,455	1,459,300	1,486,474	2,014,400	2,037,904	8,616,533
Program costs	809,478	612,265	810,349	821,441	833,067	844,893	3,922,015
Wages & benefits	5,291,919	5,476,232	5,733,809	5,927,556	6,596,230	6,761,138	30,494,965
Transfer to other gov/org	2,253,147	2,524,657	2,975,224	2,474,853	2,555,457	2,639,714	13,169,905
Contributions to reserve funds	3,564,953	4,030,990	2,599,621	3,027,112	2,301,225	2,665,558	14,624,506
Debt interest	407,763	408,238	407,303	247,596	89,043	87,650	1,239,830
<b>Total Operating Expenditures</b>	16,534,384	17,040,130	16,467,795	16,418,171	16,602,600	17,363,069	83,891,765
<b>Operating (surplus)/deficit</b>	1,308,384	1,834,817	(538,354)	(809,844)	(1,799,032)	(1,635,625)	(2,948,038)
<b>Capital Asset Expenditures</b>							
Capital expenditures	10,748,727	14,183,659	3,162,945	18,912,455	3,582,576	1,898,863	41,740,498
Transfer from reserves	(4,132,668)	(5,932,072)	(2,129,700)	(5,225,000)	(3,091,200)	(1,568,600)	(17,946,572)
Grants and other	(3,803,997)	(6,575,964)	(217,875)				(6,793,839)
New borrowing	(2,000,000)	(1,000,000)	(700,000)	(13,500,000)			(15,200,000)
<b>Net Capital Assets funded from Operations</b>	812,062	675,623	115,370	187,455	491,376	330,263	1,800,087
<b>Capital Financing Charges</b>							
Existing debt (principal)	412,288	418,311	380,827	362,922	87,573	85,279	1,334,912
New debt (principal & interest)	20,000	10,000	78,157	259,467	1,220,083	1,220,083	2,787,790
<b>Total Capital Financing Charges</b>	432,288	428,311	458,984	622,389	1,307,656	1,305,362	4,122,702
<b>Net (surplus)/deficit for the year</b>	2,552,734	2,938,751	36,000				2,974,751
Less: Transfer to appropriated surplus	44,500	36,000					36,000
Add: Transfer from appropriated surplus	(499,048)	(481,038)	(36,000)				(517,038)
Add: Prior year (surplus) / deficit	(2,098,186)	(2,493,713)					(2,493,713)
<b>(Surplus) applied to future years</b>							

**RECREATION & PARKS SERVICES  
SUMMARY OF TAX REQUISITIONS  
2021 to 2025**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>Regional Parks</b>										
2700 REGIONAL PARKS	(1,811,797)	12.0%	(2,194,686)	21.1%	(2,326,367)	6.0%	(2,466,019)	6.0%	(2,564,730)	4.0%
2703 REGIONAL PARKS - CAPITAL	(1,404,180)	0.8%	(1,408,980)	0.3%	(1,413,780)	0.3%	(1,418,580)	0.3%	(1,418,580)	
	(\$3,215,977)		(\$3,603,666)		(\$3,740,147)		(\$3,884,599)		(\$3,983,310)	
<b>Community Parks</b>										
2080 COMMUNITY PARKS - AREA A	(240,631)		(245,444)	2.0%	(250,350)	2.0%	(255,360)	2.0%	(260,466)	2.0%
2081 COMMUNITY PARKS - AREA B	(340,377)		(347,185)	2.0%	(354,110)	2.0%	(361,214)	2.0%	(368,419)	2.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(78,865)		(86,405)	9.6%	(89,870)	4.0%	(91,678)	2.0%	(93,520)	2.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(96,573)		(101,689)	5.3%	(106,782)	5.0%	(111,062)	4.0%	(114,403)	3.0%
2084 COMMUNITY PARKS - AREA E	(219,203)	17.2%	(230,163)	5.0%	(237,087)	3.0%	(241,849)	2.0%	(246,707)	2.0%
2085 COMMUNITY PARKS - AREA F	(237,474)	(3.0%)	(249,348)	5.0%	(256,753)	3.0%	(264,381)	3.0%	(272,240)	3.0%
2086 COMMUNITY PARKS - AREA G	(217,068)	(1.8%)	(217,944)	0.4%	(218,530)	0.3%	(222,807)	2.0%	(227,418)	2.1%
2087 COMMUNITY PARKS - AREA H	(234,623)	10.0%	(262,778)	12.0%	(299,585)	14.0%	(347,535)	16.0%	(410,106)	18.0%
	(\$1,664,814)		(\$1,740,956)		(\$1,813,067)		(\$1,895,886)		(\$1,993,279)	
<b>Area A Recreation &amp; Culture</b>										
3171 RECREATION & CULTURE - AREA A	(233,699)	1.0%	(238,373)	2.0%	(243,140)	2.0%	(248,003)	2.0%	(252,963)	2.0%
	(\$233,699)		(\$238,373)		(\$243,140)		(\$248,003)		(\$252,963)	
<b>Northern Community Recreation</b>										
2900 NORTH COMM REC - OVERALL	(1,214,249)	(23.3%)	(1,840,240)	51.6%	(1,634,664)	(11.2%)	(1,669,915)	2.2%	(1,607,256)	(3.8%)
2915 NORTH COMM REC - SPORTFIELDS	(315,833)	(4.6%)	(327,881)	3.8%	(349,439)	6.6%	(356,427)	2.0%	(363,556)	2.0%
	(\$1,530,082)		(\$2,168,121)		(\$1,984,103)		(\$2,026,342)		(\$1,970,812)	
<b>Oceanside Place</b>										
3070 OCEANSIDE PLACE	(2,007,669)	2.2%	(2,047,822)	2.0%	(2,088,779)	2.0%	(2,130,554)	2.0%	(2,173,165)	2.0%
	(\$2,007,669)		(\$2,047,822)		(\$2,088,779)		(\$2,130,554)		(\$2,173,165)	
<b>Ravensong Aquatic Centre</b>										
3200 RAVENSONG AQUATIC CENTRE	(2,804,620)	5.0%	(3,085,082)	10.0%	(3,393,590)	10.0%	(3,936,565)	16.0%	(4,192,441)	6.5%
	(\$2,804,620)		(\$3,085,082)		(\$3,393,590)		(\$3,936,565)		(\$4,192,441)	
<b>Gabriola Island Recreation</b>										
3681 RECREATION AREA B - GABRIOLA ISL	(109,699)	(0.5%)	(123,709)	12.8%	(124,494)	0.6%	(125,244)	0.6%	(125,937)	0.6%
	(\$109,699)		(\$123,709)		(\$124,494)		(\$125,244)		(\$125,937)	
<b>Southern Community Recreation &amp; Culture</b>										
2780 PORT THEATER - AREA A	(16,949)	0.8%	(17,564)	3.6%	(18,090)	3.0%	(18,633)	3.0%	(19,192)	3.0%
2781 PORT THEATER - AREA B	(32,957)	0.4%	(33,556)	1.8%	(34,059)	1.5%	(34,570)	1.5%	(35,089)	1.5%
2782 PORT THEATER - AREA C (Extension)	(16,869)	0.1%	(17,573)	4.2%	(18,100)	3.0%	(18,643)	3.0%	(19,202)	3.0%
2783 PORT THEATER - AREA C (E Wellington)	(4,362)	0.8%	(4,519)	3.6%	(4,655)	3.0%	(4,795)	3.0%	(4,939)	3.0%
2784 PORT THEATER - AREA E	(24,327)	0.8%	(25,209)	3.6%	(25,965)	3.0%	(26,744)	3.0%	(27,547)	3.0%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,271,458)	(11.2%)	(1,349,515)	6.1%	(1,413,453)	4.7%	(1,480,570)	4.7%	(1,586,025)	7.1%
	(\$1,366,922)		(\$1,447,936)		(\$1,514,322)		(\$1,583,955)		(\$1,691,994)	
<b>Total RECREATION &amp; PARKS SERVICES</b>	(12,933,482)	(0.9%)	(14,455,665)	11.8%	(14,901,642)	3.1%	(15,831,148)	6.2%	(16,383,901)	3.5%

**Oceanside Place  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.2%</b>	2.0%	2.0%	2.0%	2.0%	
Property taxes	(1,963,838)	<b>(2,007,669)</b>	(2,047,822)	(2,088,779)	(2,130,554)	(2,173,165)	(10,447,989)
	(1,963,838)	<b>(2,007,669)</b>	(2,047,822)	(2,088,779)	(2,130,554)	(2,173,165)	(10,447,989)
Operations	(17,700)	<b>(7,525)</b>	(7,525)	(17,904)	(17,904)	(17,904)	(68,762)
Recreation fees	(65,000)	<b>(48,750)</b>	(48,799)	(65,423)	(65,488)	(65,553)	(294,013)
Recreation facility rentals	(452,500)	<b>(339,000)</b>	(352,560)	(485,958)	(510,256)	(540,871)	(2,228,645)
Recreation vending sales	(3,000)	<b>(1,500)</b>	(1,500)	(3,030)	(3,030)	(3,030)	(12,090)
Recreation concession	(5,500)	<b>(2,250)</b>	(2,250)	(5,565)	(5,565)	(5,565)	(21,195)
Recreation other	(95,600)	<b>(74,400)</b>	(77,880)	(103,152)	(107,673)	(112,610)	(475,715)
Operating grants		<b>(93,000)</b>					(93,000)
Interdepartmental recoveries	(12,638)	<b>(13,270)</b>	(13,270)	(13,270)	(13,270)	(13,270)	(66,350)
Miscellaneous	(1,300)	<b>(103,270)</b>	(650)	(650)	(650)	(650)	(105,870)
<b>Total Operating Revenues</b>	<b>(2,617,076)</b>	<b>(2,690,634)</b>	<b>(2,552,256)</b>	<b>(2,783,731)</b>	<b>(2,854,390)</b>	<b>(2,932,618)</b>	<b>(13,813,629)</b>
<b>Operating Expenditures</b>							
Administration	174,056	<b>138,191</b>	154,250	155,792	157,350	158,924	764,507
Legislative	100	<b>100</b>	100	100	100	100	500
Professional fees	31,000	<b>33,500</b>	33,500	38,500	38,500	38,500	182,500
Building ops	368,904	<b>344,718</b>	351,612	358,645	365,817	373,134	1,793,926
Veh & Equip ops	66,124	<b>66,124</b>	67,411	68,724	70,027	71,356	343,642
Operating costs	85,251	<b>77,794</b>	79,350	80,937	82,556	84,207	404,844
Program costs	43,235	<b>40,008</b>	40,408	40,812	41,220	41,632	204,080
Wages & benefits	1,246,171	<b>1,178,079</b>	1,207,531	1,237,719	1,268,662	1,300,379	6,192,370
Contributions to reserve funds	230,644	<b>531,974</b>	26,524	265,166	413,223	625,849	1,862,736
Debt interest	312,532	<b>312,532</b>	312,532	156,266			781,330
<b>Total Operating Expenditures</b>	<b>2,558,017</b>	<b>2,723,020</b>	<b>2,273,218</b>	<b>2,402,661</b>	<b>2,437,455</b>	<b>2,694,081</b>	<b>12,530,435</b>
<b>Operating (surplus)/deficit</b>	<b>(59,059)</b>	<b>32,386</b>	<b>(279,038)</b>	<b>(381,070)</b>	<b>(416,935)</b>	<b>(238,537)</b>	<b>(1,283,194)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	75,675	<b>371,663</b>	5,986	108,018	613,135	612,137	1,710,939
Transfer from reserves	(7,725)	<b>(357,725)</b>			(196,200)	(373,600)	(927,525)
<b>Net Capital Assets funded from Operations</b>	<b>67,950</b>	<b>13,938</b>	<b>5,986</b>	<b>108,018</b>	<b>416,935</b>	<b>238,537</b>	<b>783,414</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	273,052	<b>273,052</b>	273,052	273,052			819,156
<b>Total Capital Financing Charges</b>	<b>273,052</b>	<b>273,052</b>	<b>273,052</b>	<b>273,052</b>			<b>819,156</b>
<b>Net (surplus)/deficit for the year</b>	<b>281,943</b>	<b>319,376</b>					<b>319,376</b>
Add: Prior year (surplus) / deficit	(281,943)	<b>(319,376)</b>					(319,376)
<b>(Surplus) applied to future years</b>							

**Oceanside Place**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	357,725		103,250	405,850	608,800	<b>1,475,625</b>
PC-3070 COMPUTER - OCEANSIDE PLACE	13,938	5,986	4,768	7,285	3,337	<b>35,314</b>
VH-3070 VEHICLE - OCEANSIDE PLACE				200,000		<b>200,000</b>
<b>Total Oceanside Place</b>	<b>371,663</b>	<b>5,986</b>	<b>108,018</b>	<b>613,135</b>	<b>612,137</b>	<b>1,710,939</b>



**Oceanside Place**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	176,234	348,882	376,835	645,734	871,868
Contributions	528,170	22,720	261,362	409,419	622,045
Interest earned	2,203	5,233	7,537	12,915	17,437
Withdrawals for capital projects:					
MAJOR CAP - OCEANSIDE PLACE	(357,725)				(373,600)
VEHICLE - OCEANSIDE PLACE				(196,200)	
Total Withdrawals for capital projects	(357,725)			(196,200)	(373,600)
<b>Closing Balance Reserve Fund</b>	<b>348,882</b>	<b>376,835</b>	<b>645,734</b>	<b>871,868</b>	<b>1,137,750</b>

**Ravensong Aquatic Centre  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>5.0%</b>	10.0%	10.0%	16.0%	6.5%	
Property taxes	(2,670,620)	<b>(2,804,620)</b>	(3,085,082)	(3,393,590)	(3,936,565)	(4,192,441)	(17,412,298)
	(2,670,620)	<b>(2,804,620)</b>	(3,085,082)	(3,393,590)	(3,936,565)	(4,192,441)	(17,412,298)
Operations	(2,740)	<b>(2,740)</b>	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(199,145)	<b>(88,695)</b>	(144,009)	(199,378)	(199,577)	(199,777)	(831,436)
Recreation facility rentals	(94,190)	<b>(44,690)</b>	(69,440)	(94,190)	(94,190)	(94,190)	(396,700)
Recreation vending sales	(3,200)	<b>(1,000)</b>	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Recreation other	(406,100)	<b>(197,500)</b>	(301,998)	(406,599)	(613,299)	(613,912)	(2,133,308)
Operating grants		<b>(374,000)</b>					(374,000)
Miscellaneous		<b>(1,200)</b>	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
<b>Total Operating Revenues</b>	<b>(3,375,995)</b>	<b>(3,514,445)</b>	<b>(3,605,469)</b>	<b>(4,098,697)</b>	<b>(4,848,571)</b>	<b>(5,105,260)</b>	<b>(21,172,442)</b>
<b>Operating Expenditures</b>							
Administration	241,061	<b>159,131</b>	175,542	175,542	175,542	175,542	861,299
Legislative	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000	5,000
Professional fees	300,048	<b>178,500</b>	178,500	288,500	38,500	38,500	722,500
Building ops	272,146	<b>272,146</b>	277,589	283,140	288,803	294,579	1,416,257
Veh & Equip ops	29,589	<b>29,589</b>	30,181	30,784	31,400	32,028	153,982
Operating costs	278,299	<b>275,908</b>	158,667	160,253	667,470	674,145	1,936,443
Program costs	84,975	<b>84,975</b>	85,825	86,683	87,550	88,425	433,458
Wages & benefits	1,687,104	<b>1,707,952</b>	1,750,651	1,794,417	2,359,764	2,418,758	10,031,542
Contributions to reserve funds	894,606	<b>1,308,638</b>	890,808	1,083,850	42,466	219,100	3,544,862
<b>Total Operating Expenditures</b>	<b>3,788,828</b>	<b>4,017,839</b>	<b>3,548,763</b>	<b>3,904,169</b>	<b>3,692,495</b>	<b>3,942,077</b>	<b>19,105,343</b>
<b>Operating (surplus)/deficit</b>	<b>412,833</b>	<b>503,394</b>	<b>(56,706)</b>	<b>(194,528)</b>	<b>(1,156,076)</b>	<b>(1,163,183)</b>	<b>(2,067,099)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	372,440	<b>638,938</b>	296,706	18,559,528	60,460	512,567	20,068,199
Transfer from reserves	(356,000)	<b>(466,000)</b>	(240,000)	(5,000,000)		(445,000)	(6,151,000)
New borrowing				(13,500,000)			(13,500,000)
<b>Net Capital Assets funded from Operations</b>	<b>16,440</b>	<b>172,938</b>	<b>56,706</b>	<b>59,528</b>	<b>60,460</b>	<b>67,567</b>	<b>417,199</b>
<b>Capital Financing Charges</b>							
New debt (principal & interest)				135,000	1,095,616	1,095,616	2,326,232
<b>Total Capital Financing Charges</b>				<b>135,000</b>	<b>1,095,616</b>	<b>1,095,616</b>	<b>2,326,232</b>
<b>Net (surplus)/deficit for the year</b>	<b>429,273</b>	<b>676,332</b>					<b>676,332</b>
Add: Transfer from appropriated surplus	(226,548)						
Add: Prior year (surplus) / deficit	(202,725)	<b>(676,332)</b>					(676,332)
<b>(Surplus) applied to future years</b>							

**Ravensong Aquatic Centre**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-3200 MAJOR CAP - RAVENSONG	631,000	290,000	18,550,000	50,000	460,000	<b>19,981,000</b>
MN-3200 MINOR CAP - RAVENSONG		3,500	3,500	2,000	10,000	<b>19,000</b>
PC-3200 COMPUTER - RAVENSONG	7,938	3,206	6,028	8,460	7,567	<b>33,199</b>
VH-3200 VEHICLE - RAVENSONG					35,000	<b>35,000</b>
<b>Total Ravensong Aquatic Centre</b>	<b>638,938</b>	<b>296,706</b>	<b>18,559,528</b>	<b>60,460</b>	<b>512,567</b>	<b>20,068,199</b>

**Ravensong Aquatic Centre**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	2,764,575	3,639,200	4,342,025	510,146	560,244
Contributions	1,306,068	888,238	1,081,280	39,896	216,530
Interest earned	34,557	54,588	86,841	10,203	11,205
Withdrawals for capital projects:					
MAJOR CAP - RAVENSONG	(466,000)	(240,000)	(5,000,000)		(410,000)
VEHICLE - RAVENSONG					(35,000)
Total Withdrawals for capital projects	(466,000)	(240,000)	(5,000,000)		(445,000)
<b>Closing Balance Reserve Fund</b>	<b>3,639,200</b>	<b>4,342,026</b>	<b>510,146</b>	<b>560,245</b>	<b>342,979</b>
<b>New Borrowing</b>					
MAJOR CAP - RAVENSONG			13,500,000		
<b>Total New Borrowing</b>			<b>13,500,000</b>		
New Debt Principal/Int				1,095,616	
New Debt Principal/Int(Cumulative)				1,095,616	1,095,616
Borrowing cost			135,000		

**Northern Community Recreation  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(20.1%)</b>	41.7%	(8.5%)	2.1%	(2.7%)	
Property taxes	(1,914,385)	<b>(1,530,082)</b>	(2,168,121)	(1,984,103)	(2,026,342)	(1,970,812)	(9,679,460)
	(1,914,385)	<b>(1,530,082)</b>	(2,168,121)	(1,984,103)	(2,026,342)	(1,970,812)	(9,679,460)
Operations	(5,040)	<b>(5,040)</b>	(5,141)	(5,244)	(5,348)	(5,455)	(26,228)
Recreation fees	(478,975)	<b>(279,503)</b>	(540,732)	(548,280)	(556,504)	(564,276)	(2,489,295)
Operating grants	(23,400)	<b>(17,301)</b>					(17,301)
Miscellaneous		<b>(204,407)</b>	(607,000)				(811,407)
<b>Total Operating Revenues</b>	<b>(2,421,800)</b>	<b>(2,036,333)</b>	<b>(3,320,994)</b>	<b>(2,537,627)</b>	<b>(2,588,194)</b>	<b>(2,540,543)</b>	<b>(13,023,691)</b>
<b>Operating Expenditures</b>							
Administration	160,836	<b>128,969</b>	141,032	172,532	175,983	179,502	798,018
Professional fees	167,500	<b>144,000</b>	160,000	50,000	50,000	50,000	454,000
Building ops	14,138	<b>14,770</b>	14,770	14,992	15,216	15,445	75,193
Veh & Equip ops	15,993	<b>17,548</b>	17,899	18,257	18,622	18,995	91,321
Operating costs	103,658	<b>96,867</b>	105,212	106,816	108,452	110,121	527,468
Program costs	656,112	<b>464,188</b>	661,022	670,852	681,203	691,742	3,169,007
Wages & benefits	790,415	<b>820,296</b>	841,505	862,544	884,107	906,210	4,314,662
Transfer to other gov/org	486,411	<b>676,653</b>	1,094,397	528,118	539,573	551,281	3,390,022
Contributions to reserve funds	475,677	<b>110,180</b>	288,941	111,098	111,828	2,540	624,587
<b>Total Operating Expenditures</b>	<b>2,870,740</b>	<b>2,473,471</b>	<b>3,324,778</b>	<b>2,535,209</b>	<b>2,584,984</b>	<b>2,525,836</b>	<b>13,444,278</b>
<b>Operating (surplus)/deficit</b>	<b>448,940</b>	<b>437,138</b>	<b>3,784</b>	<b>(2,418)</b>	<b>(3,210)</b>	<b>(14,707)</b>	<b>420,587</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	83,040	<b>74,086</b>	2,216	2,418	3,210	14,707	96,637
Transfer from reserves	(70,000)	<b>(70,000)</b>					(70,000)
<b>Net Capital Assets funded from Operations</b>	<b>13,040</b>	<b>4,086</b>	<b>2,216</b>	<b>2,418</b>	<b>3,210</b>	<b>14,707</b>	<b>26,637</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>461,980</b>	<b>441,224</b>	<b>6,000</b>				<b>447,224</b>
Less: Transfer to appropriated surplus		<b>6,000</b>					6,000
Add: Transfer from appropriated surplus		<b>(226,000)</b>	(6,000)				(232,000)
Add: Prior year (surplus) / deficit	(461,980)	<b>(221,224)</b>					(221,224)
<b>(Surplus) applied to future years</b>							



Northern Community Recreation

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2900 COMPUTER - NORTH COMM REC OVERALL	4,086	2,216	2,418	3,210	14,707	<b>26,637</b>
VH-2900 VEHICLE - NORTH COMM REC OVERALL	70,000					<b>70,000</b>
<b>Total Northern Community Recreation</b>	<b>74,086</b>	<b>2,216</b>	<b>2,418</b>	<b>3,210</b>	<b>14,707</b>	<b>96,637</b>

**Northern Community Recreation  
Fund Manager Summary**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	202,045	134,571	136,590	140,240	144,693
Contributions			918	1,648	2,360
Interest earned	2,526	2,019	2,732	2,805	2,894
Withdrawals for capital projects:					
VEHICLE - NORTH COMM REC OVERALL	(70,000)				
Total Withdrawals for capital projects	(70,000)				
<b>Closing Balance Reserve Fund</b>	<b>134,571</b>	<b>136,590</b>	<b>140,240</b>	<b>144,693</b>	<b>149,947</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	477,468	389,029	76,625	188,157	301,920
Contributions	110,000	288,761	110,000	110,000	
Interest earned	5,968	5,835	1,532	3,763	6,038
Withdrawals for capital projects:					
Other transfers out of Reserve	204,407	607,000			
<b>Closing Balance Reserve Account</b>	<b>389,029</b>	<b>76,625</b>	<b>188,157</b>	<b>301,920</b>	<b>307,958</b>

**Gabriola Island Recreation  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(0.5%)</b>	12.8%	0.6%	0.6%	0.6%	
Property taxes	(110,305)	<b>(109,699)</b>	(123,709)	(124,494)	(125,244)	(125,937)	(609,083)
	(110,305)	<b>(109,699)</b>	(123,709)	(124,494)	(125,244)	(125,937)	(609,083)
Grants in lieu of taxes	(520)	<b>(520)</b>	(520)	(520)	(520)	(520)	(2,600)
<b>Total Operating Revenues</b>	<b>(110,825)</b>	<b>(110,219)</b>	<b>(124,229)</b>	<b>(125,014)</b>	<b>(125,764)</b>	<b>(126,457)</b>	<b>(611,683)</b>
<b>Operating Expenditures</b>							
Administration	4,961	<b>4,898</b>	5,200	5,200	5,200	5,200	25,698
Professional fees	3,000	<b>3,000</b>	3,000	3,000	3,000	3,000	15,000
Veh & Equip ops	171	<b>171</b>	174	178	181	185	889
Operating costs	3,099	<b>3,099</b>	3,161	3,224	3,289	3,355	16,128
Wages & benefits	24,648	<b>25,788</b>	26,433	27,094	27,771	28,465	135,551
Transfer to other gov/org	91,705	<b>86,205</b>	86,205	86,205	86,205	86,205	431,025
Contributions to reserve funds	5,000						
<b>Total Operating Expenditures</b>	<b>132,584</b>	<b>123,161</b>	<b>124,173</b>	<b>124,901</b>	<b>125,646</b>	<b>126,410</b>	<b>624,291</b>
<b>Operating (surplus)/deficit</b>	<b>21,759</b>	<b>12,942</b>	<b>(56)</b>	<b>(113)</b>	<b>(118)</b>	<b>(47)</b>	<b>12,608</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	40	<b>118</b>	56	113	118	47	452
<b>Net Capital Assets funded from Operations</b>	<b>40</b>	<b>118</b>	<b>56</b>	<b>113</b>	<b>118</b>	<b>47</b>	<b>452</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>21,799</b>	<b>13,060</b>					<b>13,060</b>
Add: Prior year (surplus) / deficit	(21,799)	<b>(13,060)</b>					(13,060)
<b>(Surplus) applied to future years</b>							



**Gabriola Island Recreation**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-3681 COMPUTER - RECREATION EA B - GABRIOLA	118	56	113	118	47	<b>452</b>
<b>Total Gabriola Island Recreation</b>	118	56	113	118	47	<b>452</b>

**Gabriola Island Recreation**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	78,930	79,917	81,116	82,738	84,393
Interest earned	987	1,199	1,622	1,655	1,688
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>79,917</b>	<b>81,116</b>	<b>82,738</b>	<b>84,393</b>	<b>86,081</b>

**Area A Recreation & Culture  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>1.0%</b>	2.0%	2.0%	2.0%	2.0%	
Property taxes	(231,385)	<b>(233,699)</b>	(238,373)	(243,140)	(248,003)	(252,963)	(1,216,178)
	(231,385)	<b>(233,699)</b>	(238,373)	(243,140)	(248,003)	(252,963)	(1,216,178)
<b>Total Operating Revenues</b>	(231,385)	<b>(233,699)</b>	(238,373)	(243,140)	(248,003)	(252,963)	(1,216,178)
<b>Operating Expenditures</b>							
Administration	11,020	<b>10,595</b>	10,595	10,595	10,595	10,595	52,975
Professional fees	82,000	<b>105,000</b>	105,000	105,000	105,000	105,000	525,000
Building ops	13,000	<b>13,000</b>	13,260	13,525	13,796	14,072	67,653
Veh & Equip ops	550	<b>550</b>	553	556	558	561	2,778
Operating costs	5,184	<b>5,184</b>	5,236	5,288	5,341	5,395	26,444
Program costs	10,000	<b>10,000</b>	10,000	10,000	10,000	10,000	50,000
Wages & benefits	31,797	<b>33,117</b>	33,945	34,793	35,663	36,555	174,073
Contributions to reserve funds	204,035	<b>200,677</b>	47,228	63,269	66,932	70,738	448,844
<b>Total Operating Expenditures</b>	357,586	<b>378,123</b>	225,817	243,026	247,885	252,916	1,347,767
<b>Operating (surplus)/deficit</b>	126,201	<b>144,424</b>	(12,556)	(114)	(118)	(47)	131,589
<b>Capital Asset Expenditures</b>							
Capital expenditures	75,040	<b>15,235</b>	12,556	114	118	47	28,070
<b>Net Capital Assets funded from Operations</b>	75,040	<b>15,235</b>	12,556	114	118	47	28,070
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	201,241	<b>159,659</b>					159,659
Add: Transfer from appropriated surplus		<b>(50,000)</b>					(50,000)
Add: Prior year (surplus) / deficit	(201,241)	<b>(109,659)</b>					(109,659)
<b>(Surplus) applied to future years</b>							



Area A Recreation & Culture

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-3171 MAJOR CAP - REC & CULTURE EA A	15,000	12,500				<b>27,500</b>
PC-3171 COMPUTER - REC & CULTURE EA A	235	56	114	118	47	<b>570</b>
<b>Total Area A Recreation &amp; Culture</b>	<b>15,235</b>	<b>12,556</b>	<b>114</b>	<b>118</b>	<b>47</b>	<b>28,070</b>

**Area A Recreation & Culture**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	1,137,196	1,352,088	1,419,597	1,511,258	1,608,415
Contributions	200,677	47,228	63,269	66,932	70,738
Interest earned	14,215	20,281	28,392	30,225	32,168
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>1,352,088</b>	<b>1,419,597</b>	<b>1,511,258</b>	<b>1,608,415</b>	<b>1,711,321</b>

**Southern Community Recreation & Culture  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(11.2%)</b>	6.1%	4.7%	4.7%	7.1%	
Property taxes	(1,432,318)	<b>(1,271,458)</b>	(1,349,515)	(1,413,453)	(1,480,570)	(1,586,025)	(7,101,021)
	(1,432,318)	<b>(1,271,458)</b>	(1,349,515)	(1,413,453)	(1,480,570)	(1,586,025)	(7,101,021)
<b>Total Operating Revenues</b>	<b>(1,432,318)</b>	<b>(1,271,458)</b>	<b>(1,349,515)</b>	<b>(1,413,453)</b>	<b>(1,480,570)</b>	<b>(1,586,025)</b>	<b>(7,101,021)</b>
<b>Operating Expenditures</b>							
Administration	10,400	<b>15,400</b>	15,400	15,400	15,400	15,400	77,000
Professional fees	35,500	<b>17,000</b>	47,000	17,000	17,000	52,000	150,000
Building ops	54,100	<b>40,600</b>	41,006	41,415	41,829	42,248	207,098
Operating costs	6,840	<b>6,840</b>	6,908	6,977	7,047	7,118	34,890
Transfer to other gov/org	1,344,318	<b>1,208,763</b>	1,269,201	1,332,661	1,399,294	1,469,259	6,679,178
<b>Total Operating Expenditures</b>	<b>1,451,158</b>	<b>1,288,603</b>	<b>1,379,515</b>	<b>1,413,453</b>	<b>1,480,570</b>	<b>1,586,025</b>	<b>7,148,166</b>
<b>Operating (surplus)/deficit</b>	<b>18,840</b>	<b>17,145</b>	<b>30,000</b>				<b>47,145</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>18,840</b>	<b>17,145</b>	<b>30,000</b>				<b>47,145</b>
Less: Transfer to appropriated surplus		<b>30,000</b>					30,000
Add: Transfer from appropriated surplus		<b>(30,000)</b>	(30,000)				(60,000)
Add: Prior year (surplus) / deficit	(18,840)	<b>(17,145)</b>					(17,145)
<b>(Surplus) applied to future years</b>							

**Regional Parks Operations  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>12.0%</b>	21.1%	6.0%	6.0%	4.0%	
Property taxes	(1,617,676)	<b>(1,811,797)</b>	(2,194,686)	(2,326,367)	(2,466,019)	(2,564,730)	(11,363,599)
	(1,617,676)	<b>(1,811,797)</b>	(2,194,686)	(2,326,367)	(2,466,019)	(2,564,730)	(11,363,599)
Operations	(1,200)	<b>(1,200)</b>	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Recreation fees	(15,230)	<b>(10,440)</b>	(10,440)	(10,440)	(10,440)	(10,440)	(52,200)
Miscellaneous	(75,000)						
<b>Total Operating Revenues</b>	<b>(1,709,106)</b>	<b>(1,823,437)</b>	<b>(2,206,326)</b>	<b>(2,338,007)</b>	<b>(2,477,659)</b>	<b>(2,576,370)</b>	<b>(11,421,799)</b>
<b>Operating Expenditures</b>							
Administration	129,184	<b>131,460</b>	147,823	149,301	152,287	153,810	734,681
Professional fees	98,100	<b>69,544</b>	38,100	38,100	38,100	38,100	221,944
Building ops	58,055	<b>58,055</b>	59,200	60,367	61,558	62,773	301,953
Veh & Equip ops	27,800	<b>57,800</b>	108,356	59,923	60,522	111,132	397,733
Operating costs	572,806	<b>745,341</b>	748,423	762,882	773,007	778,232	3,807,885
Program costs	15,156	<b>13,094</b>	13,094	13,094	13,094	13,094	65,470
Wages & benefits	790,519	<b>913,955</b>	1,029,605	1,105,747	1,133,391	1,161,726	5,344,424
Transfer to other gov/org	55,000	<b>55,000</b>	55,000	55,000	55,000	55,000	275,000
Contributions to reserve funds	224,729	<b>249,738</b>	4,935	84,379	183,517	194,879	717,448
<b>Total Operating Expenditures</b>	<b>1,971,349</b>	<b>2,293,987</b>	<b>2,204,536</b>	<b>2,328,793</b>	<b>2,470,476</b>	<b>2,568,746</b>	<b>11,866,538</b>
<b>Operating (surplus)/deficit</b>	<b>262,243</b>	<b>470,550</b>	<b>(1,790)</b>	<b>(9,214)</b>	<b>(7,183)</b>	<b>(7,624)</b>	<b>444,739</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	179,722	<b>7,686</b>	1,790	9,214	7,183	7,624	33,497
<b>Net Capital Assets funded from Operations</b>	<b>179,722</b>	<b>7,686</b>	<b>1,790</b>	<b>9,214</b>	<b>7,183</b>	<b>7,624</b>	<b>33,497</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>441,965</b>	<b>478,236</b>					<b>478,236</b>
Add: Transfer from appropriated surplus	(25,000)	<b>(31,444)</b>					(31,444)
Add: Prior year (surplus) / deficit	(416,965)	<b>(446,792)</b>					(446,792)
<b>(Surplus) applied to future years</b>							



Regional Parks Operations

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2700 COMPUTER - REGIONAL PARKS	7,686	1,790	9,214	7,183	7,624	<b>33,497</b>
<b>Total Regional Parks Operations</b>	7,686	1,790	9,214	7,183	7,624	<b>33,497</b>



**Regional Parks Capital  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.8%</b>	0.3%	0.3%	0.3%		
Property taxes	(974,920)	<b>(985,020)</b>	(988,620)	(992,220)	(995,820)	(995,820)	(4,957,500)
Parcel taxes	(417,460)	<b>(419,160)</b>	(420,360)	(421,560)	(422,760)	(422,760)	(2,106,600)
	(1,392,380)	<b>(1,404,180)</b>	(1,408,980)	(1,413,780)	(1,418,580)	(1,418,580)	(7,064,100)
Grants in lieu of taxes	(630)	<b>(630)</b>	(630)	(630)	(630)	(630)	(3,150)
<b>Total Operating Revenues</b>	(1,393,010)	<b>(1,404,810)</b>	(1,409,610)	(1,414,410)	(1,419,210)	(1,419,210)	(7,067,250)
<b>Operating Expenditures</b>							
Professional fees	31,801	<b>20,000</b>	20,000	20,000	20,000	20,000	100,000
Contributions to reserve funds	1,170,578	<b>1,246,069</b>	1,163,422	1,121,912	1,126,712	1,126,712	5,784,827
Debt interest	79,066	<b>79,066</b>	79,066	79,066	79,066	79,066	395,330
<b>Total Operating Expenditures</b>	1,281,445	<b>1,345,135</b>	1,262,488	1,220,978	1,225,778	1,225,778	6,280,157
<b>Operating (surplus)/deficit</b>	(111,565)	<b>(59,675)</b>	(147,122)	(193,432)	(193,432)	(193,432)	(787,093)
<b>Capital Asset Expenditures</b>							
Capital expenditures	5,735,614	<b>5,661,022</b>	2,557,575	225,000	2,895,000	750,000	12,088,597
Transfer from reserves	(3,432,489)	<b>(4,384,218)</b>	(1,819,700)	(225,000)	(2,895,000)	(750,000)	(10,073,918)
Grants and other	(103,125)	<b>(62,469)</b>	(37,875)				(100,344)
New borrowing	(2,000,000)	<b>(1,000,000)</b>	(700,000)				(1,700,000)
<b>Net Capital Assets funded from Operations</b>	200,000	<b>214,335</b>					214,335
<b>Capital Financing Charges</b>							
Existing debt (principal)	68,965	<b>68,965</b>	68,965	68,965	68,965	68,965	344,825
New debt (principal & interest)	20,000	<b>10,000</b>	78,157	124,467	124,467	124,467	461,558
<b>Total Capital Financing Charges</b>	88,965	<b>78,965</b>	147,122	193,432	193,432	193,432	806,383
<b>Net (surplus)/deficit for the year</b>	177,400	<b>233,625</b>					233,625
Less: Transfer to appropriated surplus	44,500						
Add: Transfer from appropriated surplus	(194,500)	<b>(78,835)</b>					(78,835)
Add: Prior year (surplus) / deficit	(27,400)	<b>(154,790)</b>					(154,790)
<b>(Surplus) applied to future years</b>							



**Regional Parks Capital**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
LD-2703 LAND - REGIONAL PARKS CAPITAL	4,000,000	1,411,700				<b>5,411,700</b>
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	238,000	200,000	75,000	1,000,000	500,000	<b>2,013,000</b>
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	250,000	467,875		1,770,000		<b>2,487,875</b>
PR-0011 REG PARK LAND ACQUISITION - SOUTH		450,000	150,000			<b>600,000</b>
PR-0012 MOORECROFT GATHERING PLACE				125,000		<b>125,000</b>
PR-0016 LIGHTHOUSE CRT - NILE CREEK					250,000	<b>250,000</b>
PR-0018 BENSON CREEK FALLS ACCESS IMPROVEMENT	641,201					<b>641,201</b>
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	364,335					<b>364,335</b>
PR-0030 LITTLE QUALICUM BRIDGE EA F	167,486					<b>167,486</b>
VH-2703 VEHICLE - REGIONAL PARKS		28,000				<b>28,000</b>
<b>Total Regional Parks Capital</b>	<b>5,661,022</b>	<b>2,557,575</b>	<b>225,000</b>	<b>2,895,000</b>	<b>750,000</b>	<b>12,088,597</b>

**Regional Parks Capital**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	4,683,561	1,853,380	1,229,524	2,235,091	694,708
Contributions	1,495,493	1,168,043	1,205,977	1,309,915	1,321,277
Interest earned	58,544	27,801	24,590	44,702	13,894
Withdrawals for capital projects:					
LAND - REGIONAL PARKS CAPITAL	(3,000,000)	(711,700)			
MAJOR CAP - REGIONAL PARKS CAPITAL	(238,000)	(200,000)	(75,000)	(1,000,000)	(500,000)
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	(200,000)	(430,000)		(1,770,000)	
REG PARK LAND ACQUISITION - SOUTH		(450,000)	(150,000)		
MOORECROFT GATHERING PLACE				(125,000)	
LIGHTHOUSE CRT - NILE CREEK					(250,000)
BENSON CREEK FALLS ACCESS IMPROVEMENT	(578,732)				
QUALICUM TO ACRD REGIONAL TRAIL	(200,000)				
LITTLE QUALICUM BRIDGE EA F	(167,486)				
VEHICLE - REGIONAL PARKS		(28,000)			
Total Withdrawals for capital projects	(4,384,218)	(1,819,700)	(225,000)	(2,895,000)	(750,000)
<b>Closing Balance Reserve Fund</b>	<b>1,853,380</b>	<b>1,229,524</b>	<b>2,235,091</b>	<b>694,708</b>	<b>1,279,879</b>
<b>New Borrowing</b>					
LAND - REGIONAL PARKS CAPITAL	1,000,000	700,000			
<b>Total New Borrowing</b>	<b>1,000,000</b>	<b>700,000</b>			
New Debt Principal/Int		71,157	53,310		
New Debt Principal/Int(Cumulative)		71,157	124,467	124,467	124,467
Borrowing cost	10,000	7,000			

**Community Parks - Area A  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			2.0%	2.0%	2.0%	2.0%	
Property taxes	(240,631)	<b>(240,631)</b>	(245,444)	(250,350)	(255,360)	(260,466)	(1,252,251)
	(240,631)	<b>(240,631)</b>	(245,444)	(250,350)	(255,360)	(260,466)	(1,252,251)
<b>Total Operating Revenues</b>	(240,631)	<b>(240,631)</b>	(245,444)	(250,350)	(255,360)	(260,466)	(1,252,251)
<b>Operating Expenditures</b>							
Administration	17,100	<b>18,794</b>	19,209	19,401	19,789	19,987	97,180
Professional fees	14,000	<b>17,500</b>					17,500
Building ops	3,038	<b>3,038</b>	2,984	3,044	3,105	3,166	15,337
Veh & Equip ops	12,763	<b>12,763</b>	13,018	13,279	13,544	13,815	66,419
Operating costs	78,397	<b>58,178</b>	59,342	60,528	61,739	62,974	302,761
Wages & benefits	103,702	<b>115,123</b>	118,625	121,590	124,630	127,746	607,714
Transfer to other gov/org	12,000	<b>12,000</b>	12,000	12,000	12,000	12,000	60,000
Contributions to reserve funds	50,260		15,116	19,351	20,074	20,530	75,071
<b>Total Operating Expenditures</b>	291,260	<b>237,396</b>	240,294	249,193	254,881	260,218	1,241,982
<b>Operating (surplus)/deficit</b>	50,629	<b>(3,235)</b>	(5,150)	(1,157)	(479)	(248)	(10,269)
<b>Capital Asset Expenditures</b>							
Capital expenditures	32,355	<b>527,072</b>	5,150	1,157	479	248	534,106
Transfer from reserves	(25,000)	<b>(295,000)</b>					(295,000)
Grants and other		<b>(200,000)</b>					(200,000)
<b>Net Capital Assets funded from Operations</b>	7,355	<b>32,072</b>	5,150	1,157	479	248	39,106
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	57,984	<b>28,837</b>					28,837
Add: Prior year (surplus) / deficit	(57,984)	<b>(28,837)</b>					(28,837)
<b>(Surplus) applied to future years</b>							



Community Parks - Area A

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2080 MAJOR CAP - COMM PARKS EA A	295,000					<b>295,000</b>
PC-2080 COMPUTER - COMM PARKS EA A	2,072	1,150	1,157	479	248	<b>5,106</b>
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	230,000					<b>230,000</b>
VH-2080 VEHICLE - COMM PARKS EA A		4,000				<b>4,000</b>
<b>Total Community Parks - Area A</b>	<b>527,072</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>534,106</b>

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

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	472,884	183,795	201,668	225,052	249,627
Contributions		15,116	19,351	20,074	20,530
Interest earned	5,911	2,757	4,033	4,501	4,993
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA A	(295,000)				
Total Withdrawals for capital projects	(295,000)				
<b>Closing Balance Reserve Fund</b>	<b>183,795</b>	<b>201,668</b>	<b>225,052</b>	<b>249,627</b>	<b>275,150</b>

**Community Parks - Area B  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			2.0%	2.0%	2.0%	2.0%	
Property taxes	(340,377)	<b>(340,377)</b>	(347,185)	(354,110)	(361,214)	(368,419)	(1,771,305)
	(340,377)	<b>(340,377)</b>	(347,185)	(354,110)	(361,214)	(368,419)	(1,771,305)
<b>Total Operating Revenues</b>	(340,377)	<b>(340,377)</b>	(347,185)	(354,110)	(361,214)	(368,419)	(1,771,305)
<b>Operating Expenditures</b>							
Administration	18,552	<b>17,602</b>	19,805	20,003	20,403	20,811	98,624
Professional fees	16,000	<b>41,000</b>	31,000	1,000	1,000	1,000	75,000
Building ops	5,088	<b>5,088</b>	5,190	5,294	5,399	5,507	26,478
Veh & Equip ops	4,763	<b>4,763</b>	4,858	4,955	5,055	5,156	24,787
Operating costs	78,210	<b>78,994</b>	76,807	79,111	80,693	83,114	398,719
Wages & benefits	103,703	<b>115,116</b>	122,459	125,521	128,659	131,875	623,630
Contributions to reserve funds	68,757	<b>102,045</b>	43,201	84,650	91,691	96,560	418,147
Debt interest	13,325	<b>15,140</b>	14,905	11,514	9,227	7,834	58,620
<b>Total Operating Expenditures</b>	308,398	<b>379,748</b>	318,225	332,048	342,127	351,857	1,724,005
<b>Operating (surplus)/deficit</b>	(31,979)	<b>39,371</b>	(28,960)	(22,062)	(19,087)	(16,562)	(47,300)
<b>Capital Asset Expenditures</b>							
Capital expenditures	781,055	<b>1,414,172</b>	5,150	1,157	479	248	1,421,206
Transfer from reserves	(55,000)	<b>(124,000)</b>					(124,000)
Grants and other	(597,354)	<b>(1,205,754)</b>					(1,205,754)
<b>Net Capital Assets funded from Operations</b>	128,701	<b>84,418</b>	5,150	1,157	479	248	91,452
<b>Capital Financing Charges</b>							
Existing debt (principal)	55,271	<b>61,294</b>	23,810	20,905	18,608	16,314	140,931
<b>Total Capital Financing Charges</b>	55,271	<b>61,294</b>	23,810	20,905	18,608	16,314	140,931
<b>Net (surplus)/deficit for the year</b>	151,993	<b>185,083</b>					185,083
Add: Transfer from appropriated surplus	(10,000)						
Add: Prior year (surplus) / deficit	(141,993)	<b>(185,083)</b>					(185,083)
<b>(Surplus) applied to future years</b>							



Community Parks - Area B

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2081 MAJOR CAP - COMM PARKS EA B	638,400					<b>638,400</b>
PC-2081 COMPUTER - COMM PARKS EA B	2,072	1,150	1,157	479	248	<b>5,106</b>
PR-0037 HUXLEY PARK SKATE PARK & PARKING CONSTR.	773,700					<b>773,700</b>
VH-2081 VEHICLE - COMM PARKS EA B		4,000				<b>4,000</b>
<b>Total Community Parks - Area B</b>	<b>1,414,172</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>1,421,206</b>



**Community Parks - Area B**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	56,643	104,396	149,163	236,796	333,223
Contributions	102,045	43,201	84,650	91,691	96,560
Interest earned	708	1,566	2,983	4,736	6,664
Withdrawals for capital projects:					
HUXLEY PARK SKATE PARK & PARKING CONSTR.	(55,000)				
Total Withdrawals for capital projects	(55,000)				
<b>Closing Balance Reserve Fund</b>	<b>104,396</b>	<b>149,163</b>	<b>236,796</b>	<b>333,223</b>	<b>436,447</b>

**Community Parks - Area C (Extension)  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Property taxes	(78,865)	<b>(78,865)</b>	9.6%	4.0%	2.0%	2.0%	(440,338)
	(78,865)	<b>(78,865)</b>	(86,405)	(89,870)	(91,678)	(93,520)	(440,338)
<b>Total Operating Revenues</b>	(78,865)	<b>(78,865)</b>	(86,405)	(89,870)	(91,678)	(93,520)	(440,338)
<b>Operating Expenditures</b>							
Administration	6,536	<b>5,776</b>	6,484	6,549	6,680	6,746	32,235
Professional fees	3,000	<b>3,000</b>	3,000	3,000	3,000	3,000	15,000
Building ops	1,279	<b>1,279</b>	1,261	1,286	1,312	1,338	6,476
Veh & Equip ops	2,347	<b>2,347</b>	2,394	2,442	2,491	2,540	12,214
Operating costs	10,117	<b>11,139</b>	9,366	9,554	9,745	9,940	49,744
Wages & benefits	52,033	<b>57,696</b>	61,320	62,853	64,424	66,035	312,328
Contributions to reserve funds	55,902	<b>33,550</b>		3,607	3,787	3,798	44,742
<b>Total Operating Expenditures</b>	131,214	<b>114,787</b>	83,825	89,291	91,439	93,397	472,739
<b>Operating (surplus)/deficit</b>	52,349	<b>35,922</b>	(2,580)	(579)	(239)	(123)	32,401
<b>Capital Asset Expenditures</b>							
Capital expenditures	23,677	<b>75,995</b>	182,580	579	239	123	259,516
Transfer from reserves	(20,000)	<b>(4,955)</b>					(4,955)
Grants and other		<b>(70,000)</b>	(180,000)				(250,000)
<b>Net Capital Assets funded from Operations</b>	3,677	<b>1,040</b>	2,580	579	239	123	4,561
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	56,026	<b>36,962</b>					36,962
Add: Prior year (surplus) / deficit	(56,026)	<b>(36,962)</b>					(36,962)
<b>(Surplus) applied to future years</b>							



Community Parks - Area C (Extension)

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2082 COMPUTER - COMM PARKS EA C	1,040	580	579	239	123	<b>2,561</b>
PR-0042 CWF - EA C SCANNEL CREEK TRAIL		180,000				<b>180,000</b>
PR-0045 EA C EXT MINERS CP COAL CART PROJECT	74,955					<b>74,955</b>
VH-2082 VEHICLE - COMM PARKS EA C		2,000				<b>2,000</b>
<b>Total Community Parks - Area C (Extension)</b>	<b>75,995</b>	<b>182,580</b>	<b>579</b>	<b>239</b>	<b>123</b>	<b>259,516</b>

**Community Parks - Area C (Extension)**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	79,989	109,584	111,228	117,060	123,008
Contributions	33,550		3,607	3,607	3,618
Interest earned	1,000	1,644	2,225	2,341	2,460
Withdrawals for capital projects:					
EA C EXT MINERS CP COAL CART PROJECT	(4,955)				
Total Withdrawals for capital projects	(4,955)				
<b>Closing Balance Reserve Fund</b>	<b>109,584</b>	<b>111,228</b>	<b>117,060</b>	<b>123,008</b>	<b>129,086</b>

**Community Parks - Area C (East Wellington)  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			5.3%	5.0%	4.0%	3.0%	
Property taxes	(96,573)	<b>(96,573)</b>	(101,689)	(106,782)	(111,062)	(114,403)	(530,509)
	(96,573)	<b>(96,573)</b>	(101,689)	(106,782)	(111,062)	(114,403)	(530,509)
<b>Total Operating Revenues</b>	(96,573)	<b>(96,573)</b>	(101,689)	(106,782)	(111,062)	(114,403)	(530,509)
<b>Operating Expenditures</b>							
Administration	6,761	<b>7,156</b>	8,055	8,135	8,298	8,381	40,025
Professional fees	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500	7,500
Building ops	1,229	<b>1,229</b>	1,254	1,279	1,304	1,330	6,396
Veh & Equip ops	2,347	<b>2,347</b>	2,394	2,442	2,491	2,540	12,214
Operating costs	24,911	<b>25,933</b>	24,568	25,059	25,560	26,071	127,191
Wages & benefits	52,033	<b>57,696</b>	61,338	62,871	64,443	66,054	312,402
Contributions to reserve funds	30,882	<b>20,652</b>		4,917	7,227	8,404	41,200
<b>Total Operating Expenditures</b>	119,663	<b>116,513</b>	99,109	106,203	110,823	114,280	546,928
<b>Operating (surplus)/deficit</b>	23,090	<b>19,940</b>	(2,580)	(579)	(239)	(123)	16,419
<b>Capital Asset Expenditures</b>							
Capital expenditures	30,677	<b>282,313</b>	72,580	579	239	123	355,834
Transfer from reserves			(70,000)				(70,000)
Grants and other		<b>(260,000)</b>					(260,000)
<b>Net Capital Assets funded from Operations</b>	30,677	<b>22,313</b>	2,580	579	239	123	25,834
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	53,767	<b>42,253</b>					42,253
Add: Transfer from appropriated surplus	(27,000)	<b>(21,273)</b>					(21,273)
Add: Prior year (surplus) / deficit	(26,767)	<b>(20,980)</b>					(20,980)
<b>(Surplus) applied to future years</b>							

**Community Parks - Area C (East Wellington)**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2083 COMPUTER - COMM PARKS EA D	1,040	580	579	239	123	<b>2,561</b>
PR-0039 ANDERS DORRIT PARK DEVELOPMENT	281,273					<b>281,273</b>
PR-0043 MEADOWOOD DRIVE PARK - EA C		70,000				<b>70,000</b>
VH-2083 VEHICLE - COMM PARKS EA D		2,000				<b>2,000</b>
<b>Total Community Parks - Area C (East Wellington)</b>	<b>282,313</b>	<b>72,580</b>	<b>579</b>	<b>239</b>	<b>123</b>	<b>355,834</b>

**Community Parks - Area C (East Wellington)**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	143,083	165,524	98,007	104,884	114,209
Contributions	20,652		4,917	7,227	8,404
Interest earned	1,789	2,483	1,960	2,098	2,284
Withdrawals for capital projects:					
MEADOWOOD DRIVE PARK - EA C		(70,000)			
Total Withdrawals for capital projects		(70,000)			
<b>Closing Balance Reserve Fund</b>	<b>165,524</b>	<b>98,007</b>	<b>104,884</b>	<b>114,209</b>	<b>124,897</b>

**Community Parks - Area E  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>17.2%</b>	5.0%	3.0%	2.0%	2.0%	
Property taxes	(187,000)	<b>(219,203)</b>	(230,163)	(237,087)	(241,849)	(246,707)	(1,175,009)
	(187,000)	<b>(219,203)</b>	(230,163)	(237,087)	(241,849)	(246,707)	(1,175,009)
<b>Total Operating Revenues</b>	<b>(187,000)</b>	<b>(219,203)</b>	<b>(230,163)</b>	<b>(237,087)</b>	<b>(241,849)</b>	<b>(246,707)</b>	<b>(1,175,009)</b>
<b>Operating Expenditures</b>							
Administration	15,067	<b>16,543</b>	18,610	18,796	19,172	19,364	92,485
Professional fees	5,000	<b>5,000</b>	5,000	5,000	5,000	5,000	25,000
Building ops	3,458	<b>3,458</b>	3,527	3,598	3,670	3,743	17,996
Veh & Equip ops	15,063	<b>20,763</b>	21,178	21,602	22,034	22,475	108,052
Operating costs	32,515	<b>54,733</b>	18,547	18,858	19,175	19,499	130,812
Wages & benefits	104,293	<b>115,707</b>	123,001	126,076	129,228	132,459	626,471
Contributions to reserve funds	5,548	<b>25,567</b>	35,150	42,000	43,091	43,919	189,727
<b>Total Operating Expenditures</b>	<b>180,944</b>	<b>241,771</b>	<b>225,013</b>	<b>235,930</b>	<b>241,370</b>	<b>246,459</b>	<b>1,190,543</b>
<b>Operating (surplus)/deficit</b>	<b>(6,056)</b>	<b>22,568</b>	<b>(5,150)</b>	<b>(1,157)</b>	<b>(479)</b>	<b>(248)</b>	<b>15,534</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	182,355	<b>1,174,504</b>	5,150	1,157	479	248	1,181,538
Transfer from reserves	(30,000)	<b>(120,000)</b>					(120,000)
Grants and other	(135,000)	<b>(1,014,576)</b>					(1,014,576)
<b>Net Capital Assets funded from Operations</b>	<b>17,355</b>	<b>39,928</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>46,962</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>11,299</b>	<b>62,496</b>					<b>62,496</b>
Add: Prior year (surplus) / deficit	(11,299)	<b>(62,496)</b>					(62,496)
<b>(Surplus) applied to future years</b>							





Community Parks - Area E

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2084 MAJOR CAP - COMM PARKS EA E	20,000					<b>20,000</b>
PC-2084 COMPUTER - COMM PARKS EA E	2,072	1,150	1,157	479	248	<b>5,106</b>
PR-0044 CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	1,152,432					<b>1,152,432</b>
VH-2084 VEHICLE - COMM PARKS EA E		4,000				<b>4,000</b>
<b>Total Community Parks - Area E</b>	<b>1,174,504</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>1,181,538</b>

**Community Parks - Area E**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	96,831	3,608	38,812	81,588	126,311
Contributions	25,567	35,150	42,000	43,091	43,919
Interest earned	1,210	54	776	1,632	2,526
Withdrawals for capital projects:					
CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	(120,000)				
Total Withdrawals for capital projects	(120,000)				
<b>Closing Balance Reserve Fund</b>	<b>3,608</b>	<b>38,812</b>	<b>81,588</b>	<b>126,311</b>	<b>172,756</b>

**Community Parks - Area F  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(3.0%)</b>	5.0%	3.0%	3.0%	3.0%	
Property taxes	(244,736)	<b>(237,474)</b>	(249,348)	(256,753)	(264,381)	(272,240)	(1,280,196)
	(244,736)	<b>(237,474)</b>	(249,348)	(256,753)	(264,381)	(272,240)	(1,280,196)
<b>Total Operating Revenues</b>	<b>(244,736)</b>	<b>(237,474)</b>	<b>(249,348)</b>	<b>(256,753)</b>	<b>(264,381)</b>	<b>(272,240)</b>	<b>(1,280,196)</b>
<b>Operating Expenditures</b>							
Administration	17,039	<b>16,632</b>	18,686	18,873	19,250	19,443	92,884
Professional fees	16,000	<b>8,000</b>	8,000	8,000	8,000	8,000	40,000
Building ops	22,808	<b>2,808</b>	2,864	2,921	2,980	3,039	14,612
Veh & Equip ops	4,763	<b>4,763</b>	4,858	4,955	5,055	5,156	24,787
Operating costs	56,073	<b>50,857</b>	41,107	41,929	42,767	43,623	220,283
Wages & benefits	103,703	<b>111,331</b>	118,609	121,574	124,613	127,729	603,856
Transfer to other gov/org	10,000	<b>30,000</b>					30,000
Contributions to reserve funds	67,413	<b>97,233</b>	34,274	56,594	60,487	64,252	312,840
Debt interest	2,840	<b>1,500</b>	800	750	750	750	4,550
<b>Total Operating Expenditures</b>	<b>300,639</b>	<b>323,124</b>	<b>229,198</b>	<b>255,596</b>	<b>263,902</b>	<b>271,992</b>	<b>1,343,812</b>
<b>Operating (surplus)/deficit</b>	<b>55,903</b>	<b>85,650</b>	<b>(20,150)</b>	<b>(1,157)</b>	<b>(479)</b>	<b>(248)</b>	<b>63,616</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,603,355	<b>2,732,892</b>	5,150	1,157	479	248	2,739,926
Transfer from reserves	(96,000)	<b>(30,820)</b>					(30,820)
Grants and other	(1,500,000)	<b>(2,700,000)</b>					(2,700,000)
<b>Net Capital Assets funded from Operations</b>	<b>7,355</b>	<b>2,072</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>9,106</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	15,000	<b>15,000</b>	15,000				30,000
<b>Total Capital Financing Charges</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>				<b>30,000</b>
<b>Net (surplus)/deficit for the year</b>	<b>78,258</b>	<b>102,722</b>					<b>102,722</b>
Add: Transfer from appropriated surplus	(10,000)	<b>(30,000)</b>					(30,000)
Add: Prior year (surplus) / deficit	(68,258)	<b>(72,722)</b>					(72,722)
<b>(Surplus) applied to future years</b>							

**Community Parks - Area F**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2085 COMPUTER - COMM PARKS EA F	2,072	1,150	1,157	479	248	<b>5,106</b>
PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION	2,200,000					<b>2,200,000</b>
PR-0041 ERRINGTON PLAYGROUND - EA F	530,820					<b>530,820</b>
VH-2085 VEHICLE - COMM PARKS EA F		4,000				<b>4,000</b>
<b>Total Community Parks - Area F</b>	<b>2,732,892</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>2,739,926</b>

**Community Parks - Area F**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	137,349	205,479	242,835	304,286	370,859
Contributions	97,233	34,274	56,594	60,487	64,252
Interest earned	1,717	3,082	4,857	6,086	7,417
Withdrawals for capital projects:					
ERRINGTON PLAYGROUND - EA F	(30,820)				
Total Withdrawals for capital projects	(30,820)				
<b>Closing Balance Reserve Fund</b>	<b>205,479</b>	<b>242,835</b>	<b>304,286</b>	<b>370,859</b>	<b>442,528</b>

**Community Parks - Area G  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(1.8%)</b>	0.4%	0.3%	2.0%	2.1%	
Property taxes	(220,936)	<b>(217,068)</b>	(217,944)	(218,530)	(222,807)	(227,418)	(1,103,767)
	(220,936)	<b>(217,068)</b>	(217,944)	(218,530)	(222,807)	(227,418)	(1,103,767)
<b>Total Operating Revenues</b>	(220,936)	<b>(217,068)</b>	(217,944)	(218,530)	(222,807)	(227,418)	(1,103,767)
<b>Operating Expenditures</b>							
Administration	16,020	<b>15,096</b>	17,008	17,178	17,522	17,697	84,501
Professional fees	18,000	<b>18,000</b>	2,000	2,000	2,000	2,000	26,000
Building ops	4,058	<b>4,558</b>	4,649	4,742	4,837	4,934	23,720
Veh & Equip ops	5,123	<b>5,123</b>	5,225	5,330	5,437	5,545	26,660
Operating costs	55,805	<b>69,888</b>	67,519	68,870	70,247	71,652	348,176
Wages & benefits	98,095	<b>109,260</b>	116,393	119,303	122,285	125,342	592,583
Contributions to reserve funds	34,324	<b>25,300</b>					25,300
<b>Total Operating Expenditures</b>	231,425	<b>247,225</b>	212,794	217,423	222,328	227,170	1,126,940
<b>Operating (surplus)/deficit</b>	10,489	<b>30,157</b>	(5,150)	(1,107)	(479)	(248)	23,173
<b>Capital Asset Expenditures</b>							
Capital expenditures	52,355	<b>146,972</b>	5,150	1,107	479	248	153,956
Transfer from reserves	(30,000)						
Grants and other	(15,000)	<b>(130,000)</b>					(130,000)
<b>Net Capital Assets funded from Operations</b>	7,355	<b>16,972</b>	5,150	1,107	479	248	23,956
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	17,844	<b>47,129</b>					47,129
Add: Transfer from appropriated surplus		<b>(13,486)</b>					(13,486)
Add: Prior year (surplus) / deficit	(17,844)	<b>(33,643)</b>					(33,643)
<b>(Surplus) applied to future years</b>							



Community Parks - Area G

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2086 MAJOR CAP - COMM PARKS EA G	145,000					<b>145,000</b>
PC-2086 COMPUTER - COMM PARKS EA G	1,972	1,150	1,107	479	248	<b>4,956</b>
VH-2086 VEHICLE - COMM PARKS EA G		4,000				<b>4,000</b>
<b>Total Community Parks - Area G</b>	<b>146,972</b>	<b>5,150</b>	<b>1,107</b>	<b>479</b>	<b>248</b>	<b>153,956</b>

**Community Parks - Area G**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	121,768	148,590	150,819	153,835	156,912
Contributions	25,300				
Interest earned	1,522	2,229	3,016	3,077	3,138
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>148,590</b>	<b>150,819</b>	<b>153,835</b>	<b>156,912</b>	<b>160,050</b>



**Community Parks - Area H  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>10.0%</b>	12.0%	14.0%	16.0%	18.0%	
Property taxes	(213,294)	<b>(234,623)</b>	(262,778)	(299,585)	(347,535)	(410,106)	(1,554,627)
	(213,294)	<b>(234,623)</b>	(262,778)	(299,585)	(347,535)	(410,106)	(1,554,627)
<b>Total Operating Revenues</b>	<b>(213,294)</b>	<b>(234,623)</b>	<b>(262,778)</b>	<b>(299,585)</b>	<b>(347,535)</b>	<b>(410,106)</b>	<b>(1,554,627)</b>
<b>Operating Expenditures</b>							
Administration	16,103	<b>15,967</b>	17,956	18,135	18,498	18,683	89,239
Professional fees	18,000	<b>4,000</b>	4,000	4,000	4,000	4,000	20,000
Building ops	3,278	<b>3,278</b>	3,311	3,377	3,411	3,479	16,856
Veh & Equip ops	4,763	<b>4,763</b>	4,858	4,955	5,055	5,156	24,787
Operating costs	55,876	<b>57,700</b>	55,087	56,188	57,312	58,458	284,745
Wages & benefits	103,703	<b>115,116</b>	122,394	125,454	128,590	131,805	623,359
Contributions to reserve funds	46,598	<b>79,367</b>	50,022	86,319	130,190	188,277	534,175
<b>Total Operating Expenditures</b>	<b>248,321</b>	<b>280,191</b>	<b>257,628</b>	<b>298,428</b>	<b>347,056</b>	<b>409,858</b>	<b>1,593,161</b>
<b>Operating (surplus)/deficit</b>	<b>35,027</b>	<b>45,568</b>	<b>(5,150)</b>	<b>(1,157)</b>	<b>(479)</b>	<b>(248)</b>	<b>38,534</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	67,809	<b>367,826</b>	5,150	1,157	479	248	374,860
Transfer from reserves	(10,454)	<b>(79,354)</b>					(79,354)
Grants and other		<b>(240,000)</b>					(240,000)
<b>Net Capital Assets funded from Operations</b>	<b>57,355</b>	<b>48,472</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>55,506</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>92,382</b>	<b>94,040</b>					<b>94,040</b>
Add: Transfer from appropriated surplus	(6,000)						
Add: Prior year (surplus) / deficit	(86,382)	<b>(94,040)</b>					(94,040)
<b>(Surplus) applied to future years</b>							



Community Parks - Area H

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	72,400					<b>72,400</b>
PC-2087 COMPUTER - COMM PARKS EA H	2,072	1,150	1,157	479	248	<b>5,106</b>
PR-0031 DUNSMUIR COMMUNITY PARK - EA H	3,354					<b>3,354</b>
PR-0046 DUNSMUIR CP PH II PLAYGROUND CONST-EA H	290,000					<b>290,000</b>
VH-2087 VEHICLE - COMM PARKS EA H		4,000				<b>4,000</b>
<b>Total Community Parks - Area H</b>	<b>367,826</b>	<b>5,150</b>	<b>1,157</b>	<b>479</b>	<b>248</b>	<b>374,860</b>

**Community Parks - Area H**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	64,485	65,304	116,306	204,951	339,240
Contributions	79,367	50,022	86,319	130,190	188,277
Interest earned	806	980	2,326	4,099	6,785
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA H	(26,000)				
DUNSMUIR COMMUNITY PARK - EA H	(3,354)				
DUNSMUIR CP PH II PLAYGROUND CONST-EA H	(50,000)				
Total Withdrawals for capital projects	(79,354)				
<b>Closing Balance Reserve Fund</b>	<b>65,304</b>	<b>116,306</b>	<b>204,951</b>	<b>339,240</b>	<b>534,302</b>

**Port Theatre EA A  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.8%</b>	3.6%	3.0%	3.0%	3.0%	
Property taxes	(16,817)	<b>(16,949)</b>	(17,564)	(18,090)	(18,633)	(19,192)	(90,428)
	(16,817)	<b>(16,949)</b>	(17,564)	(18,090)	(18,633)	(19,192)	(90,428)
<b>Total Operating Revenues</b>	(16,817)	<b>(16,949)</b>	(17,564)	(18,090)	(18,633)	(19,192)	(90,428)
<b>Operating Expenditures</b>							
Transfer to other gov/org	16,555	<b>17,052</b>	17,564	18,090	18,633	19,192	90,531
<b>Total Operating Expenditures</b>	16,555	<b>17,052</b>	17,564	18,090	18,633	19,192	90,531
<b>Operating (surplus)/deficit</b>	(262)	<b>103</b>					103
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(262)	<b>103</b>					103
Add: Prior year (surplus) / deficit	262	<b>(103)</b>					(103)
<b>(Surplus) applied to future years</b>							

**Port Theatre EA B  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.4%</b>	1.8%	1.5%	1.5%	1.5%	
Property taxes	(32,834)	<b>(32,957)</b>	(33,556)	(34,059)	(34,570)	(35,089)	(170,231)
	(32,834)	<b>(32,957)</b>	(33,556)	(34,059)	(34,570)	(35,089)	(170,231)
<b>Total Operating Revenues</b>	(32,834)	<b>(32,957)</b>	(33,556)	(34,059)	(34,570)	(35,089)	(170,231)
<b>Operating Expenditures</b>							
Transfer to other gov/org	32,572	<b>33,060</b>	33,556	34,059	34,570	35,089	170,334
<b>Total Operating Expenditures</b>	32,572	<b>33,060</b>	33,556	34,059	34,570	35,089	170,334
<b>Operating (surplus)/deficit</b>	(262)	<b>103</b>					103
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(262)	<b>103</b>					103
Add: Prior year (surplus) / deficit	262	<b>(103)</b>					(103)
<b>(Surplus) applied to future years</b>							

**Port Theatre EA C (Extension)  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.1%</b>	4.2%	3.0%	3.0%	3.0%	
Property taxes	(16,857)	<b>(16,869)</b>	(17,573)	(18,100)	(18,643)	(19,202)	(90,387)
	(16,857)	<b>(16,869)</b>	(17,573)	(18,100)	(18,643)	(19,202)	(90,387)
<b>Total Operating Revenues</b>	(16,857)	<b>(16,869)</b>	(17,573)	(18,100)	(18,643)	(19,202)	(90,387)
<b>Operating Expenditures</b>							
Transfer to other gov/org	16,564	<b>17,061</b>	17,573	18,100	18,643	19,202	90,579
<b>Total Operating Expenditures</b>	16,564	<b>17,061</b>	17,573	18,100	18,643	19,202	90,579
<b>Operating (surplus)/deficit</b>	(293)	<b>192</b>					192
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(293)	<b>192</b>					192
Add: Prior year (surplus) / deficit	293	<b>(192)</b>					(192)
<b>(Surplus) applied to future years</b>							

**Port Theatre EA C (East Wellington)  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.8%</b>	3.6%	3.0%	3.0%	3.0%	
Property taxes	(4,327)	<b>(4,362)</b>	(4,519)	(4,655)	(4,795)	(4,939)	(23,270)
	(4,327)	<b>(4,362)</b>	(4,519)	(4,655)	(4,795)	(4,939)	(23,270)
<b>Total Operating Revenues</b>	(4,327)	<b>(4,362)</b>	(4,519)	(4,655)	(4,795)	(4,939)	(23,270)
<b>Operating Expenditures</b>							
Transfer to other gov/org	4,260	<b>4,388</b>	4,519	4,655	4,795	4,939	23,296
<b>Total Operating Expenditures</b>	4,260	<b>4,388</b>	4,519	4,655	4,795	4,939	23,296
<b>Operating (surplus)/deficit</b>	(67)	<b>26</b>					26
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(67)	<b>26</b>					26
Add: Prior year (surplus) / deficit	67	<b>(26)</b>					(26)
<b>(Surplus) applied to future years</b>							

**Port Theatre EA E  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.8%</b>	3.6%	3.0%	3.0%	3.0%	
Property taxes	(24,138)	<b>(24,327)</b>	(25,209)	(25,965)	(26,744)	(27,547)	(129,792)
	(24,138)	<b>(24,327)</b>	(25,209)	(25,965)	(26,744)	(27,547)	(129,792)
<b>Total Operating Revenues</b>	(24,138)	<b>(24,327)</b>	(25,209)	(25,965)	(26,744)	(27,547)	(129,792)
<b>Operating Expenditures</b>							
Transfer to other gov/org	23,762	<b>24,475</b>	25,209	25,965	26,744	27,547	129,940
<b>Total Operating Expenditures</b>	23,762	<b>24,475</b>	25,209	25,965	26,744	27,547	129,940
<b>Operating (surplus)/deficit</b>	(376)	<b>148</b>					148
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(376)	<b>148</b>					148
Add: Prior year (surplus) / deficit	376	<b>(148)</b>					(148)
<b>(Surplus) applied to future years</b>							





**Community Works Fund Projects  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operating grants	(217,100)	<b>(360,000)</b>	(360,000)	(360,000)	(360,000)	(360,000)	(1,800,000)
<b>Total Operating Revenues</b>	(217,100)	<b>(360,000)</b>	(360,000)	(360,000)	(360,000)	(360,000)	(1,800,000)
<b>Operating Expenditures</b>							
Professional fees	57,100						
Transfer to other gov/org	160,000	<b>360,000</b>	360,000	360,000	360,000	360,000	1,800,000
<b>Total Operating Expenditures</b>	217,100	<b>360,000</b>	360,000	360,000	360,000	360,000	1,800,000
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,453,518	<b>693,165</b>					693,165
Grants and other	(1,453,518)	<b>(693,165)</b>					(693,165)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							



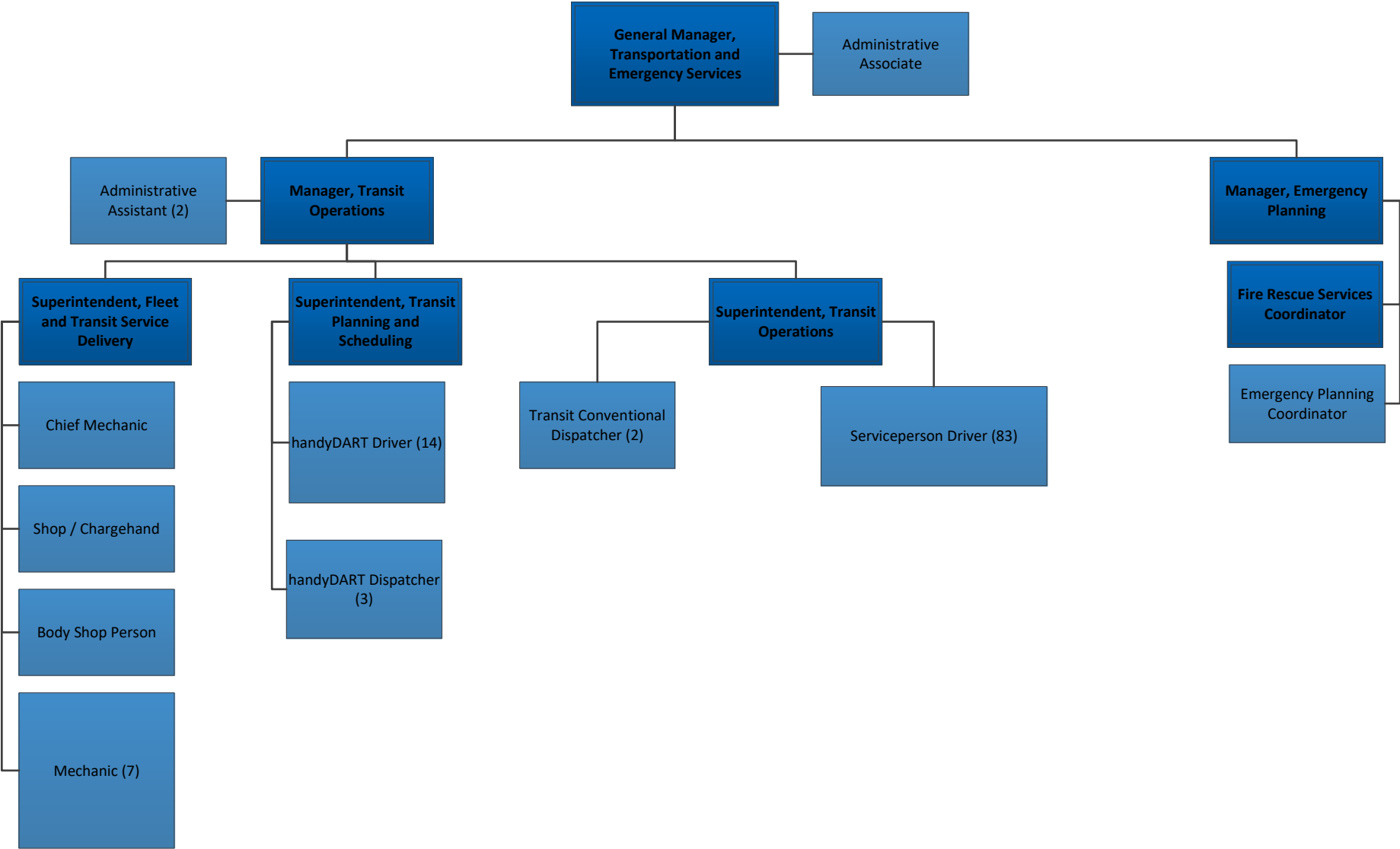
Community Works Fund Projects - Parks & Recreation Services

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-8103 MAJOR CAP - COMM WORKS - REC & PARKS	100,000					<b>100,000</b>
PR-0006 GABRIOLA VILLAGE TRAIL	539,634					<b>539,634</b>
PR-0033 CWF - EA B HUXLEY PARK PHASE 2 DESIGN	18,804					<b>18,804</b>
PR-0034 CWF - EA G LITTLE QUALICUM HALL UPGRADES	34,727					<b>34,727</b>
<b>Total Community Works Fund Projects - Parks &amp; Recreation Services</b>	<b>693,165</b>					<b>693,165</b>

# TRANSPORTATION AND EMERGENCY SERVICES

Updated October 22, 2020



**TRANSIT & EMERGENCY SERVICES  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>6.6%</b>	10.2%	14.2%	7.1%	5.7%	
Property taxes	(18,225,791)	<b>(19,525,199)</b>	(21,497,855)	(24,571,644)	(26,337,298)	(27,860,497)	(119,792,493)
Parcel taxes	(219,044)	<b>(132,641)</b>	(174,365)	(174,413)	(174,462)	(174,513)	(830,394)
	<b>(18,444,835)</b>	<b>(19,657,840)</b>	(21,672,220)	(24,746,057)	(26,511,760)	(28,035,010)	(120,622,887)
Municipal agreements	(34,250)	<b>(34,831)</b>	(35,876)	(36,952)	(38,061)	(39,203)	(184,923)
Operations	(55,517)	<b>(56,239)</b>	(57,126)	(58,030)	(58,949)	(59,885)	(290,229)
Transit fares	(4,962,115)	<b>(3,955,836)</b>	(4,391,987)	(5,229,127)	(5,518,002)	(5,576,802)	(24,671,754)
Operating grants	(7,010,468)	<b>(8,359,514)</b>	(8,536,146)	(9,981,174)	(10,902,692)	(11,117,748)	(48,897,274)
Grants other	(584,012)	<b>(3,876,425)</b>	(969,106)				(4,845,531)
Grants in lieu of taxes	(84,944)	<b>(84,944)</b>	(84,944)	(84,944)	(84,944)	(84,944)	(424,720)
Interdepartmental recoveries	(1,670,203)	<b>(2,128,768)</b>	(2,149,959)	(2,212,985)	(2,277,902)	(2,344,767)	(11,114,381)
Miscellaneous	(274,328)	<b>(340,871)</b>	(428,088)	(461,686)	(396,453)	(336,324)	(1,963,422)
<b>Total Operating Revenues</b>	<b>(33,120,672)</b>	<b>(38,495,268)</b>	(38,325,452)	(42,810,955)	(45,788,763)	(47,594,683)	(213,015,121)
<b>Operating Expenditures</b>							
Administration	2,383,055	<b>2,271,088</b>	2,642,176	3,096,486	3,485,921	3,730,238	15,225,909
Professional fees	289,422	<b>793,150</b>	224,294	225,822	207,396	209,019	1,659,681
Building ops	525,067	<b>595,358</b>	567,935	584,690	601,867	619,639	2,969,489
Veh & Equip ops	5,492,878	<b>5,549,582</b>	5,682,905	5,850,749	6,023,628	6,201,694	29,308,558
Operating costs	4,628,926	<b>5,918,520</b>	6,488,259	8,086,091	10,024,817	10,507,368	41,025,055
Program costs	73,835	<b>25,000</b>	25,000	25,000	25,000	25,000	125,000
Wages & benefits	15,130,132	<b>15,858,964</b>	16,915,637	18,748,084	19,216,787	19,697,205	90,436,677
Transfer to other gov/org	3,448,303	<b>3,689,800</b>	3,670,781	3,768,417	3,856,329	3,946,022	18,931,349
Contributions to reserve funds	3,267,999	<b>6,850,257</b>	1,328,271	1,579,969	1,387,514	1,391,120	12,537,131
Debt interest	176,288	<b>164,472</b>	113,011	118,538	117,963	117,963	631,947
<b>Total Operating Expenditures</b>	<b>35,415,905</b>	<b>41,716,191</b>	37,658,269	42,083,846	44,947,222	46,445,268	212,850,796
<b>Operating (surplus)/deficit</b>	2,295,233	<b>3,220,923</b>	(667,183)	(727,109)	(841,541)	(1,149,415)	(164,325)
<b>Capital Asset Expenditures</b>							
Capital expenditures	11,549,850	<b>12,692,369</b>	3,368,830	3,104,050	6,290,500	1,244,150	26,699,899
Transfer from reserves	(5,394,905)	<b>(6,654,294)</b>	(2,333,760)	(927,250)	(1,907,250)	(1,159,000)	(12,981,554)
Grants and other	(1,752,085)	<b>(1,921,815)</b>	(594,470)				(2,516,285)
New borrowing	(4,000,000)	<b>(4,000,000)</b>	(350,000)	(2,100,000)	(4,300,000)		(10,750,000)
<b>Net Capital Assets funded from Operations</b>	402,860	<b>116,260</b>	90,600	76,800	83,250	85,150	452,060
<b>Capital Financing Charges</b>							
Existing debt (principal)	264,529	<b>274,882</b>	288,456	318,027	233,580	233,580	1,348,525
New debt (principal & interest)	40,000	<b>40,000</b>	288,127	332,282	524,711	830,685	2,015,805
<b>Total Capital Financing Charges</b>	304,529	<b>314,882</b>	576,583	650,309	758,291	1,064,265	3,364,330
<b>Net (surplus)/deficit for the year</b>	3,002,622	<b>3,652,065</b>					3,652,065
Add: Transfer from appropriated surplus	(612,147)	<b>(302,382)</b>					(302,382)
Add: Prior year (surplus) / deficit	(2,390,475)	<b>(3,349,683)</b>					(3,349,683)
<b>(Surplus) applied to future years</b>							

**TRANSIT & EMERGENCY SERVICES  
SUMMARY OF TAX REQUISITIONS  
2021 to 2025**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>Transit</b>										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(11,204,978)	8.3%	(12,437,526)	11.0%	(14,925,031)	20.0%	(15,969,783)	7.0%	(16,927,970)	6.0%
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(143,002)	2.5%	(148,625)	3.9%	(151,625)	2.0%	(154,686)	2.0%	(157,810)	2.0%
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER		(100.0%)	(8,515)		(8,530)	0.2%	(8,546)	0.2%	(8,563)	0.2%
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(1,500,950)	10.0%	(1,681,064)	12.0%	(1,933,224)	15.0%	(2,184,543)	13.0%	(2,369,612)	8.5%
7700 DESCANSO BAY EMERGENCY WHARF	(15,535)	(1.0%)	(15,380)	(1.0%)	(15,226)	(1.0%)	(15,074)	(1.0%)	(15,375)	2.0%
	(\$12,864,465)		(\$14,291,110)		(\$17,033,636)		(\$18,332,632)		(\$19,479,330)	
<b>Fire Protection</b>										
2017 FIRE PROTECTION-DASHWOOD FIREHALL CONST	(50,000)		(284,627)	469.3%	(284,627)		(284,627)		(284,627)	
2018 FIRE PROTECTION - MEADOWWOOD	(46,701)	(66.6%)	(88,394)	89.3%	(88,394)		(88,394)		(88,394)	
2019 FIRE PROTECTION - NANAIMO RIVER	(17,797)		(17,796)		(17,796)		(17,796)		(17,796)	
2020 FIRE PROTECTION - COOMBS HILLIERS	(631,828)	4.0%	(663,419)	5.0%	(696,590)	5.0%	(724,454)	4.0%	(753,432)	4.0%
2021 FIRE PROTECTION - ERRINGTON	(794,933)	7.0%	(858,528)	8.0%	(927,210)	8.0%	(1,001,387)	8.0%	(1,071,484)	7.0%
2022 FIRE PROTECTION - FRENCH CREEK	(741,964)	6.0%	(782,187)	5.4%	(805,654)	3.0%	(829,823)	3.0%	(854,718)	3.0%
2023 FIRE PROTECTION - NANOOSE BAY	(966,141)	3.6%	(979,675)	1.4%	(1,009,065)	3.0%	(1,039,337)	3.0%	(1,070,518)	3.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(95,765)	0.6%	(99,934)	4.4%	(102,902)	3.0%	(105,960)	3.0%	(109,108)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(225,385)	7.0%	(241,162)	7.0%	(258,043)	7.0%	(276,106)	7.0%	(358,938)	30.0%
2026 FIRE PROTECTION - DASHWOOD	(845,260)	4.0%	(879,070)	4.0%	(914,233)	4.0%	(950,803)	4.0%	(979,327)	3.0%
2027 FIRE PROTECTION - EXTENSION	(203,732)	6.0%	(215,956)	6.0%	(237,552)	10.0%	(261,307)	10.0%	(279,598)	7.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(146,193)	0.1%	(165,579)	13.3%	(170,546)	3.0%	(175,663)	3.0%	(180,932)	3.0%
2029 FIRE PROTECTION - BOW HORN BAY	(554,313)	18.2%	(609,744)	10.0%	(670,719)	10.0%	(871,934)	30.0%	(932,970)	7.0%
	(\$5,320,012)		(\$5,886,071)		(\$6,183,331)		(\$6,627,591)		(\$6,981,842)	
<b>Emergency Planning</b>										
1900 EMERGENCY PLANNING	(428,409)	2.9%	(441,261)	3.0%	(454,499)	3.0%	(468,134)	3.0%	(482,179)	3.0%
	(\$428,409)		(\$441,261)		(\$454,499)		(\$468,134)		(\$482,179)	
<b>D68 Search &amp; Rescue</b>										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(54,930)	14.1%	(55,039)	0.2%	(55,121)	0.1%	(55,204)	0.2%	(55,291)	0.2%
	(\$54,930)		(\$55,039)		(\$55,121)		(\$55,204)		(\$55,291)	
<b>D69 Marine Search &amp; Rescue</b>										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(9,000)	12.5%	(18,015)	100.2%	(18,030)	0.1%	(18,046)	0.1%	(18,063)	0.1%
	(\$9,000)		(\$18,015)		(\$18,030)		(\$18,046)		(\$18,063)	
<b>D69 Land Search &amp; Rescue</b>										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(10,500)		(10,515)	0.1%	(10,530)	0.1%	(10,546)	0.2%	(10,563)	0.2%
	(\$10,500)		(\$10,515)		(\$10,530)		(\$10,546)		(\$10,563)	
<b>D68 E911</b>										
0800 EMERGENCY 9-1-1 - D68	(162,226)	(3.9%)	(138,026)	(14.9%)	(142,151)	3.0%	(146,402)	3.0%	(150,779)	3.0%
	(\$162,226)		(\$138,026)		(\$142,151)		(\$146,402)		(\$150,779)	
<b>D69 E911</b>										
0900 EMERGENCY 9-1-1 - D69	(656,131)	(9.4%)	(680,982)	3.8%	(698,519)	2.6%	(703,955)	0.8%	(708,731)	0.7%
	(\$656,131)		(\$680,982)		(\$698,519)		(\$703,955)		(\$708,731)	
<b>Community Justice</b>										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(21,500)	30.3%	(21,515)	0.1%	(21,530)	0.1%	(21,546)	0.1%	(21,563)	0.1%
0199 D69 COMMUNITY JUSTICE	(165,498)	8.9%	(165,562)		(165,662)	0.1%	(165,765)	0.1%	(165,872)	0.1%
	(\$186,998)		(\$187,077)		(\$187,192)		(\$187,311)		(\$187,435)	
<b>Total TRANSIT &amp; EMERGENCY SERVICES</b>	(19,692,671)	6.6%	(21,708,096)	10.2%	(24,783,009)	14.2%	(26,549,821)	7.1%	(28,074,213)	5.7%

**Transit Southern Community  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>8.3%</b>	11.0%	20.0%	7.0%	6.0%	
Property taxes	(10,341,669)	<b>(11,204,978)</b>	(12,437,526)	(14,925,031)	(15,969,783)	(16,927,970)	(71,465,288)
	(10,341,669)	<b>(11,204,978)</b>	(12,437,526)	(14,925,031)	(15,969,783)	(16,927,970)	(71,465,288)
Operations	(51,117)	<b>(51,839)</b>	(52,726)	(53,630)	(54,549)	(55,485)	(268,229)
Transit fares	(4,666,445)	<b>(3,712,618)</b>	(4,123,134)	(4,903,990)	(5,156,030)	(5,207,590)	(23,103,362)
Operating grants	(5,970,909)	<b>(6,848,556)</b>	(7,481,426)	(8,810,358)	(9,601,214)	(9,793,238)	(42,534,792)
Grants other	(457,906)	<b>(3,380,007)</b>	(845,001)				(4,225,008)
Grants in lieu of taxes	(73,000)	<b>(73,000)</b>	(73,000)	(73,000)	(73,000)	(73,000)	(365,000)
Interdepartmental recoveries	(1,670,203)	<b>(2,088,768)</b>	(2,149,959)	(2,212,985)	(2,277,902)	(2,344,767)	(11,074,381)
Miscellaneous	(5,100)	<b>(5,100)</b>	(5,100)	(5,100)	(5,100)	(5,100)	(25,500)
<b>Total Operating Revenues</b>	<b>(23,236,349)</b>	<b>(27,364,866)</b>	<b>(27,167,872)</b>	<b>(30,984,094)</b>	<b>(33,137,578)</b>	<b>(34,407,150)</b>	<b>(153,061,560)</b>
<b>Operating Expenditures</b>							
Administration	1,795,480	<b>1,702,549</b>	2,052,243	2,484,586	2,851,176	3,071,732	12,162,286
Professional fees	173,500	<b>203,500</b>	49,605	51,093	52,626	54,205	411,029
Building ops	351,537	<b>434,128</b>	402,152	414,217	426,564	439,361	2,116,422
Veh & Equip ops	5,181,490	<b>5,221,319</b>	5,377,958	5,539,298	5,705,476	5,876,641	27,720,692
Operating costs	2,619,144	<b>3,690,939</b>	4,205,723	5,588,986	7,184,881	7,544,126	28,214,655
Wages & benefits	13,094,640	<b>13,767,757</b>	14,735,151	16,421,251	16,831,783	17,252,577	79,008,519
Contributions to reserve funds	1,718,380	<b>4,930,750</b>	257,240	410,663	4,622	83,828	5,687,103
<b>Total Operating Expenditures</b>	<b>24,934,171</b>	<b>29,950,942</b>	<b>27,080,072</b>	<b>30,910,094</b>	<b>33,057,128</b>	<b>34,322,470</b>	<b>155,320,706</b>
<b>Operating (surplus)/deficit</b>	1,697,822	<b>2,586,076</b>	(87,800)	(74,000)	(80,450)	(84,680)	2,259,146
<b>Capital Asset Expenditures</b>							
Capital expenditures	5,624,790	<b>5,667,190</b>	1,451,030	366,250	172,700	209,680	7,866,850
Transfer from reserves	(3,493,105)	<b>(3,668,375)</b>	(768,760)	(292,250)	(92,250)	(125,000)	(4,946,635)
Grants and other	(1,752,085)	<b>(1,896,815)</b>	(594,470)				(2,491,285)
<b>Net Capital Assets funded from Operations</b>	379,600	<b>102,000</b>	87,800	74,000	80,450	84,680	428,930
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	2,077,422	<b>2,688,076</b>					2,688,076
Add: Transfer from appropriated surplus	(560,330)	<b>(160,000)</b>					(160,000)
Add: Prior year (surplus) / deficit	(1,517,092)	<b>(2,528,076)</b>					(2,528,076)
<b>(Surplus) applied to future years</b>							



Transit Southern Community

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	365,000	65,000	265,000	65,000	65,000	<b>825,000</b>
PC-0500 COMPUTER - TRANSIT STHRN CONVENTIONAL	19,650	22,800	8,250	13,100	17,330	<b>81,130</b>
PC-0501 COMPUTER - TRANSIT STHRN HANDYDART	2,350		750	2,350	2,350	<b>7,800</b>
TR-0003 TRANSIT - DOWNTOWN EXCHANGE CONSTRUCTION	1,700,000	1,273,230				<b>2,973,230</b>
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	1,572,595					<b>1,572,595</b>
TR-0005 TRANSIT - DOWNTOWN EXCHANGE LAND	1,500,000					<b>1,500,000</b>
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	472,595					<b>472,595</b>
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	35,000	90,000	92,250	92,250	125,000	<b>434,500</b>
<b>Total Transit Southern Community</b>	<b>5,667,190</b>	<b>1,451,030</b>	<b>366,250</b>	<b>172,700</b>	<b>209,680</b>	<b>7,866,850</b>

**Transit Southern Community**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	5,212,759	7,215,361	6,716,994	6,847,909	6,827,644
Contributions	5,605,818	255,195	408,618	2,577	81,783
Interest earned	65,159	108,230	134,340	136,958	136,553
Withdrawals for capital projects:					
MAJOR CAP - TRANSIT STHRN CONVENTIONAL	(135,000)		(200,000)		
TRANSIT - DOWNTOWN EXCHANGE CONSTRUCTION	(906,270)	(678,760)			
TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	(839,257)				
TRANSIT - DOWNTOWN EXCHANGE LAND	(1,500,000)				
TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	(252,848)				
VEHICLE - TRANSIT STHRN CONVENTIONAL	(35,000)	(90,000)	(92,250)	(92,250)	(125,000)
Total Withdrawals for capital projects	(3,668,375)	(768,760)	(292,250)	(92,250)	(125,000)
Other transfers out of Reserve		93,032	119,793	67,550	
<b>Closing Balance Reserve Fund</b>	<b>7,215,361</b>	<b>6,716,994</b>	<b>6,847,909</b>	<b>6,827,644</b>	<b>6,920,980</b>



**Transit Northern Community  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>10.0%</b>	12.0%	15.0%	13.0%	8.5%	
Property taxes	(1,364,499)	<b>(1,500,950)</b>	(1,681,064)	(1,933,224)	(2,184,543)	(2,369,612)	(9,669,393)
	(1,364,499)	<b>(1,500,950)</b>	(1,681,064)	(1,933,224)	(2,184,543)	(2,369,612)	(9,669,393)
Operations	(4,400)	<b>(4,400)</b>	(4,400)	(4,400)	(4,400)	(4,400)	(22,000)
Transit fares	(295,670)	<b>(243,218)</b>	(268,853)	(325,137)	(361,972)	(369,212)	(1,568,392)
Operating grants	(855,952)	<b>(887,114)</b>	(904,857)	(1,020,953)	(1,151,615)	(1,174,647)	(5,139,186)
Grants other	(126,106)	<b>(496,418)</b>	(124,105)				(620,523)
Miscellaneous			(93,032)	(119,793)	(67,550)		(280,375)
<b>Total Operating Revenues</b>	<b>(2,646,627)</b>	<b>(3,132,100)</b>	<b>(3,076,311)</b>	<b>(3,403,507)</b>	<b>(3,770,080)</b>	<b>(3,917,871)</b>	<b>(17,299,869)</b>
<b>Operating Expenditures</b>							
Administration	168,303	<b>196,365</b>	206,641	217,160	228,210	239,817	1,088,193
Operating costs	1,174,388	<b>1,329,704</b>	1,401,723	1,589,868	1,905,479	2,000,753	8,227,527
Wages & benefits	1,394,561	<b>1,396,046</b>	1,467,947	1,596,479	1,636,391	1,677,301	7,774,164
Contributions to reserve funds	469,547	<b>677,113</b>					677,113
<b>Total Operating Expenditures</b>	<b>3,206,799</b>	<b>3,599,228</b>	<b>3,076,311</b>	<b>3,403,507</b>	<b>3,770,080</b>	<b>3,917,871</b>	<b>17,766,997</b>
<b>Operating (surplus)/deficit</b>	<b>560,172</b>	<b>467,128</b>					<b>467,128</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>560,172</b>	<b>467,128</b>					<b>467,128</b>
Add: Prior year (surplus) / deficit	(560,172)	<b>(467,128)</b>					(467,128)
<b>(Surplus) applied to future years</b>							

**Gabriola Island Emergency Wharf  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		(1.0%)	(1.0%)	(1.0%)	(1.0%)	2.0%	
Property taxes	(15,692)	(15,535)	(15,380)	(15,226)	(15,074)	(15,375)	(76,590)
	(15,692)	(15,535)	(15,380)	(15,226)	(15,074)	(15,375)	(76,590)
<b>Total Operating Revenues</b>	(15,692)	(15,535)	(15,380)	(15,226)	(15,074)	(15,375)	(76,590)
<b>Operating Expenditures</b>							
Administration	2,093	561	578	595	613	631	2,978
Professional fees	10,500	500	515	531	546	563	2,655
Operating costs	6,520	10,520	8,836	9,101	9,374	9,655	47,486
Contributions to reserve funds	6,579	15,144	5,451	4,999	4,541	4,526	34,661
<b>Total Operating Expenditures</b>	25,692	26,725	15,380	15,226	15,074	15,375	87,780
<b>Operating (surplus)/deficit</b>	10,000	11,190					11,190
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	10,000	11,190					11,190
Add: Transfer from appropriated surplus	(10,000)						
Add: Prior year (surplus) / deficit		(11,190)					(11,190)
<b>(Surplus) applied to future years</b>							

**Gabriola Island Emergency Wharf**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	235,171	253,254	262,503	272,752	282,748
Contributions	15,144	5,451	4,999	4,541	4,526
Interest earned	2,939	3,798	5,250	5,455	5,655
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>253,254</b>	<b>262,503</b>	<b>272,752</b>	<b>282,748</b>	<b>292,929</b>

**Transit - Gabriola Transit Contribution  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.5%</b>	3.9%	2.0%	2.0%	2.0%	
Property taxes	(139,470)	<b>(143,002)</b>	(148,625)	(151,625)	(154,686)	(157,810)	(755,748)
	(139,470)	<b>(143,002)</b>	(148,625)	(151,625)	(154,686)	(157,810)	(755,748)
Operating grants		<b>(27,235)</b>					(27,235)
<b>Total Operating Revenues</b>	(139,470)	<b>(170,237)</b>	(148,625)	(151,625)	(154,686)	(157,810)	(782,983)
<b>Operating Expenditures</b>							
Administration	2,682	<b>2,736</b>	2,818	2,902	2,989	3,079	14,524
Transfer to other gov/org	136,788	<b>170,183</b>	145,807	148,723	151,697	154,731	771,141
<b>Total Operating Expenditures</b>	139,470	<b>172,919</b>	148,625	151,625	154,686	157,810	785,665
<b>Operating (surplus)/deficit</b>		<b>2,682</b>					2,682
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>		<b>2,682</b>					2,682
Add: Prior year (surplus) / deficit		<b>(2,682)</b>					(2,682)
<b>(Surplus) applied to future years</b>							

**Transit - Gabriola Island Taxi Saver  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(100.0%)</b>		0.2%	0.2%	0.2%	
Property taxes	(7,168)		(8,515)	(8,530)	(8,546)	(8,563)	(34,154)
	(7,168)		(8,515)	(8,530)	(8,546)	(8,563)	(34,154)
<b>Total Operating Revenues</b>	(7,168)		(8,515)	(8,530)	(8,546)	(8,563)	(34,154)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	515	530	546	563	2,654
Transfer to other gov/org	13,283	<b>8,084</b>	8,000	8,000	8,000	8,000	40,084
<b>Total Operating Expenditures</b>	13,783	<b>8,584</b>	8,515	8,530	8,546	8,563	42,738
<b>Operating (surplus)/deficit</b>	6,615	<b>8,584</b>					8,584
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	6,615	<b>8,584</b>					8,584
Add: Transfer from appropriated surplus	(5,283)						
Add: Prior year (surplus) / deficit	(1,332)	<b>(8,584)</b>					(8,584)
<b>(Surplus) applied to future years</b>							

**Emergency Planning  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.0%</b>	3.0%	3.0%	3.0%	3.0%	
Property taxes	(382,115)	<b>(393,578)</b>	(405,385)	(417,547)	(430,073)	(442,976)	(2,089,559)
	(382,115)	<b>(393,578)</b>	(405,385)	(417,547)	(430,073)	(442,976)	(2,089,559)
Municipal agreements	(34,250)	<b>(34,831)</b>	(35,876)	(36,952)	(38,061)	(39,203)	(184,923)
Operating grants	(108,607)	<b>(532,447)</b>	(125,000)	(125,000)	(125,000)	(125,000)	(1,032,447)
<b>Total Operating Revenues</b>	<b>(524,972)</b>	<b>(960,856)</b>	<b>(566,261)</b>	<b>(579,499)</b>	<b>(593,134)</b>	<b>(607,179)</b>	<b>(3,306,929)</b>
<b>Operating Expenditures</b>							
Administration	69,587	<b>51,229</b>	52,766	54,349	55,979	57,659	271,982
Professional fees	48,272	<b>513,500</b>	113,500	113,500	113,500	113,500	967,500
Building ops	800	<b>800</b>	824	849	874	900	4,247
Veh & Equip ops	14,558	<b>14,558</b>	14,995	15,445	15,908	16,385	77,291
Operating costs	63,372	<b>68,172</b>	68,217	70,263	72,371	74,543	353,566
Program costs	73,835	<b>25,000</b>	25,000	25,000	25,000	25,000	125,000
Wages & benefits	233,149	<b>239,550</b>	245,538	251,677	257,969	264,418	1,259,152
Transfer to other gov/org	23,000	<b>22,000</b>	22,660	23,340	24,040	24,761	116,801
Contributions to reserve funds	82,074	<b>82,271</b>	19,961	22,276	24,693	29,778	178,979
<b>Total Operating Expenditures</b>	<b>608,647</b>	<b>1,017,080</b>	<b>563,461</b>	<b>576,699</b>	<b>590,334</b>	<b>606,944</b>	<b>3,354,518</b>
<b>Operating (surplus)/deficit</b>	<b>83,675</b>	<b>56,224</b>	<b>(2,800)</b>	<b>(2,800)</b>	<b>(2,800)</b>	<b>(235)</b>	<b>47,589</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	100,200	<b>128,200</b>	2,800	2,800	2,800	235	136,835
Transfer from reserves	(100,000)	<b>(100,000)</b>					(100,000)
Grants and other		<b>(25,000)</b>					(25,000)
<b>Net Capital Assets funded from Operations</b>	<b>200</b>	<b>3,200</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>235</b>	<b>11,835</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>83,875</b>	<b>59,424</b>					<b>59,424</b>
Add: Transfer from appropriated surplus	(16,000)	<b>(18,000)</b>					(18,000)
Add: Prior year (surplus) / deficit	(67,875)	<b>(41,424)</b>					(41,424)
<b>(Surplus) applied to future years</b>							

**Emergency Planning**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	125,000					<b>125,000</b>
PC-1900 COMPUTER - EMERGENCY PLANNING	3,200	2,800	2,800	2,800	235	<b>11,835</b>
<b>Total Emergency Planning</b>	<b>128,200</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>235</b>	<b>136,835</b>

**Emergency Planning**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	271,704	257,371	281,193	309,093	339,968
Contributions	82,271	19,961	22,276	24,693	29,778
Interest earned	3,396	3,861	5,624	6,182	6,799
Withdrawals for capital projects:					
MAJOR CAP - EMERGENCY PLANNING	(100,000)				
Total Withdrawals for capital projects	(100,000)				
<b>Closing Balance Reserve Fund</b>	<b>257,371</b>	<b>281,193</b>	<b>309,093</b>	<b>339,968</b>	<b>376,545</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	27,858	28,206	28,629	29,202	29,786
Interest earned	348	423	573	584	596
Withdrawals for capital projects:					
<b>Closing Balance Reserve Account</b>	<b>28,206</b>	<b>28,629</b>	<b>29,202</b>	<b>29,786</b>	<b>30,382</b>



**D68 Search & Rescue  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>14.1%</b>	0.2%	0.1%	0.2%	0.2%	
Property taxes	(48,129)	<b>(54,930)</b>	(55,039)	(55,121)	(55,204)	(55,291)	(275,585)
	(48,129)	<b>(54,930)</b>	(55,039)	(55,121)	(55,204)	(55,291)	(275,585)
Grants in lieu of taxes	(144)	<b>(144)</b>	(144)	(144)	(144)	(144)	(720)
Miscellaneous		<b>(16,660)</b>					(16,660)
<b>Total Operating Revenues</b>	(48,273)	<b>(71,734)</b>	(55,183)	(55,265)	(55,348)	(55,435)	(292,965)
<b>Operating Expenditures</b>							
Administration	2,870	<b>2,630</b>	2,708	2,790	2,873	2,960	13,961
Building ops	24,000						
Transfer to other gov/org	23,475	<b>69,135</b>	52,475	52,475	52,475	52,475	279,035
<b>Total Operating Expenditures</b>	50,345	<b>71,765</b>	55,183	55,265	55,348	55,435	292,996
<b>Operating (surplus)/deficit</b>	2,072	<b>31</b>					31
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	2,072	<b>31</b>					31
Add: Prior year (surplus) / deficit	(2,072)	<b>(31)</b>					(31)
<b>(Surplus) applied to future years</b>							

**D69 Marine Search & Rescue  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>12.5%</b>	100.2%	0.1%	0.1%	0.1%	
Property taxes	(8,000)	<b>(9,000)</b>	(18,015)	(18,030)	(18,046)	(18,063)	(81,154)
	(8,000)	<b>(9,000)</b>	(18,015)	(18,030)	(18,046)	(18,063)	(81,154)
Operating grants		<b>(1,500)</b>					(1,500)
<b>Total Operating Revenues</b>	(8,000)	<b>(10,500)</b>	(18,015)	(18,030)	(18,046)	(18,063)	(82,654)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	515	530	546	563	2,654
Transfer to other gov/org	7,500	<b>10,000</b>	17,500	17,500	17,500	17,500	80,000
<b>Total Operating Expenditures</b>	8,000	<b>10,500</b>	18,015	18,030	18,046	18,063	82,654
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**D69 Land Search & Rescue  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			0.1%	0.1%	0.2%	0.2%	
Property taxes	(10,500)	<b>(10,500)</b>	(10,515)	(10,530)	(10,546)	(10,563)	(52,654)
	(10,500)	<b>(10,500)</b>	(10,515)	(10,530)	(10,546)	(10,563)	(52,654)
Operating grants		<b>(3,588)</b>					(3,588)
<b>Total Operating Revenues</b>	(10,500)	<b>(14,088)</b>	(10,515)	(10,530)	(10,546)	(10,563)	(56,242)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	515	530	546	563	2,654
Transfer to other gov/org	10,000	<b>13,588</b>	10,000	10,000	10,000	10,000	53,588
<b>Total Operating Expenditures</b>	10,500	<b>14,088</b>	10,515	10,530	10,546	10,563	56,242
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**D68 E911  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(3.9%)</b>	(14.9%)	3.0%	3.0%	3.0%	
Property taxes	(168,848)	<b>(162,226)</b>	(138,026)	(142,151)	(146,402)	(150,779)	(739,584)
	(168,848)	<b>(162,226)</b>	(138,026)	(142,151)	(146,402)	(150,779)	(739,584)
Miscellaneous		<b>(75,000)</b>					(75,000)
<b>Total Operating Revenues</b>	(168,848)	<b>(237,226)</b>	(138,026)	(142,151)	(146,402)	(150,779)	(814,584)
<b>Operating Expenditures</b>							
Administration	10,200	<b>10,200</b>	10,506	10,821	11,146	11,480	54,153
Veh & Equip ops	13,100	<b>26,100</b>	11,883	12,239	12,607	12,985	75,814
Operating costs	10,000	<b>10,300</b>	10,609	10,927	11,255	11,593	54,684
Transfer to other gov/org	138,271	<b>197,600</b>	104,528	107,664	110,894	114,221	634,907
Contributions to reserve funds	13,061	<b>800</b>	500	500	500	500	2,800
<b>Total Operating Expenditures</b>	184,632	<b>245,000</b>	138,026	142,151	146,402	150,779	822,358
<b>Operating (surplus)/deficit</b>	15,784	<b>7,774</b>					7,774
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	15,784	<b>7,774</b>					7,774
Add: Prior year (surplus) / deficit	(15,784)	<b>(7,774)</b>					(7,774)
<b>(Surplus) applied to future years</b>							

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	140,412	67,967	69,787	71,983	74,223
Contributions	800	800	800	800	800
Interest earned	1,755	1,020	1,396	1,440	1,484
Withdrawals for capital projects:					
Other transfers out of Reserve	75,000				
<b>Closing Balance Reserve Fund</b>	<b>67,967</b>	<b>69,787</b>	<b>71,983</b>	<b>74,223</b>	<b>76,507</b>

**D69 E911  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(9.4%)</b>	3.8%	2.6%	0.8%	0.7%	
Property taxes	(723,896)	<b>(656,131)</b>	(680,982)	(698,519)	(703,955)	(708,731)	(3,448,318)
	(723,896)	<b>(656,131)</b>	(680,982)	(698,519)	(703,955)	(708,731)	(3,448,318)
<b>Total Operating Revenues</b>	<b>(723,896)</b>	<b>(656,131)</b>	<b>(680,982)</b>	<b>(698,519)</b>	<b>(703,955)</b>	<b>(708,731)</b>	<b>(3,448,318)</b>
<b>Operating Expenditures</b>							
Administration	17,000	<b>17,000</b>	17,510	18,035	18,576	19,134	90,255
Professional fees	500	<b>500</b>	515	530	546	563	2,654
Operating costs	6,500	<b>6,500</b>	6,695	6,896	7,103	7,316	34,510
Transfer to other gov/org	716,821	<b>632,175</b>	656,262	673,058	677,730	681,718	3,320,943
<b>Total Operating Expenditures</b>	<b>740,821</b>	<b>656,175</b>	<b>680,982</b>	<b>698,519</b>	<b>703,955</b>	<b>708,731</b>	<b>3,448,362</b>
<b>Operating (surplus)/deficit</b>	<b>16,925</b>	<b>44</b>					<b>44</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>16,925</b>	<b>44</b>					<b>44</b>
Add: Prior year (surplus) / deficit	(16,925)	<b>(44)</b>					(44)
<b>(Surplus) applied to future years</b>							

**D68 Community Justice  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>30.3%</b>	0.1%	0.1%	0.1%	0.1%	
Property taxes	(16,500)	<b>(21,500)</b>	(21,515)	(21,530)	(21,546)	(21,563)	(107,654)
	(16,500)	<b>(21,500)</b>	(21,515)	(21,530)	(21,546)	(21,563)	(107,654)
<b>Total Operating Revenues</b>	(16,500)	<b>(21,500)</b>	(21,515)	(21,530)	(21,546)	(21,563)	(107,654)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	515	530	546	563	2,654
Transfer to other gov/org	16,000	<b>21,000</b>	21,000	21,000	21,000	21,000	105,000
<b>Total Operating Expenditures</b>	16,500	<b>21,500</b>	21,515	21,530	21,546	21,563	107,654
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**D69 Community Justice  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>8.9%</b>		0.1%	0.1%	0.1%	
Property taxes	(72,847)	<b>(79,558)</b>	(79,591)	(79,643)	(79,697)	(79,753)	(398,242)
Parcel taxes	(79,186)	<b>(85,940)</b>	(85,971)	(86,019)	(86,068)	(86,119)	(430,117)
	(152,033)	<b>(165,498)</b>	(165,562)	(165,662)	(165,765)	(165,872)	(828,359)
<b>Total Operating Revenues</b>	(152,033)	<b>(165,498)</b>	(165,562)	(165,662)	(165,765)	(165,872)	(828,359)
<b>Operating Expenditures</b>							
Administration	2,584	<b>3,244</b>	3,342	3,442	3,545	3,652	17,225
Transfer to other gov/org	162,219	<b>162,220</b>	162,220	162,220	162,220	162,220	811,100
<b>Total Operating Expenditures</b>	164,803	<b>165,464</b>	165,562	165,662	165,765	165,872	828,325
<b>Operating (surplus)/deficit</b>	12,770	<b>(34)</b>					(34)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	12,770	<b>(34)</b>					(34)
Add: Prior year (surplus) / deficit	(12,770)	<b>34</b>					34
<b>(Surplus) applied to future years</b>							



**Fire - Administration  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Miscellaneous	(264,192)	<b>(239,075)</b>	(324,920)	(331,757)	(318,767)	(326,188)	(1,540,707)
<b>Total Operating Revenues</b>	(264,192)	<b>(239,075)</b>	(324,920)	(331,757)	(318,767)	(326,188)	(1,540,707)
<b>Operating Expenditures</b>							
Administration	7,100	<b>4,900</b>	5,047	5,198	5,354	5,515	26,014
Professional fees	51,000	<b>51,000</b>	51,000	51,000	31,000	31,000	215,000
Veh & Equip ops	2,712	<b>2,384</b>	2,384	2,384	2,384	2,384	11,920
Operating costs	4,730	<b>4,600</b>	4,738	4,880	5,027	5,177	24,422
Wages & benefits	199,449	<b>255,367</b>	261,751	268,295	275,002	281,877	1,342,292
<b>Total Operating Expenditures</b>	264,991	<b>318,251</b>	324,920	331,757	318,767	325,953	1,619,648
<b>Operating (surplus)/deficit</b>	799	<b>79,176</b>				(235)	78,941
<b>Capital Asset Expenditures</b>							
Capital expenditures	200	<b>3,200</b>				235	3,435
<b>Net Capital Assets funded from Operations</b>	200	<b>3,200</b>				235	3,435
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	999	<b>82,376</b>					82,376
Add: Transfer from appropriated surplus		<b>(50,000)</b>					(50,000)
Add: Prior year (surplus) / deficit	(999)	<b>(32,376)</b>					(32,376)
<b>(Surplus) applied to future years</b>							



**Fire - Administration**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-2000 COMPUTER - FIRE ADMINISTRATION	3,200				235	<b>3,435</b>
<b>Total Fire - Administration</b>	3,200				235	<b>3,435</b>

**Fire - Meadowood  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(66.6%)</b>	89.3%				
Parcel taxes	(139,858)	<b>(46,701)</b>	(88,394)	(88,394)	(88,394)	(88,394)	(400,277)
	(139,858)	<b>(46,701)</b>	(88,394)	(88,394)	(88,394)	(88,394)	(400,277)
<b>Total Operating Revenues</b>	(139,858)	<b>(46,701)</b>	(88,394)	(88,394)	(88,394)	(88,394)	(400,277)
<b>Operating Expenditures</b>							
Administration	500	<b>500</b>	500	500	500	500	2,500
Debt interest	79,803	<b>22,700</b>	22,700	22,700	22,700	22,700	113,500
<b>Total Operating Expenditures</b>	80,303	<b>23,200</b>	23,200	23,200	23,200	23,200	116,000
<b>Operating (surplus)/deficit</b>	(59,555)	<b>(23,501)</b>	(65,194)	(65,194)	(65,194)	(65,194)	(284,277)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	59,554	<b>65,194</b>	65,194	65,194	65,194	65,194	325,970
<b>Total Capital Financing Charges</b>	59,554	<b>65,194</b>	65,194	65,194	65,194	65,194	325,970
<b>Net (surplus)/deficit for the year</b>	(1)	<b>41,693</b>					41,693
Add: Prior year (surplus) / deficit	1	<b>(41,693)</b>					(41,693)
<b>(Surplus) applied to future years</b>							

**Fire - Nanaimo River  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Property taxes	(17,792)	<b>(17,797)</b>	(17,796)	(17,796)	(17,796)	(17,796)	(88,981)
	(17,792)	<b>(17,797)</b>	(17,796)	(17,796)	(17,796)	(17,796)	(88,981)
<b>Total Operating Revenues</b>	(17,792)	<b>(17,797)</b>	(17,796)	(17,796)	(17,796)	(17,796)	(88,981)
<b>Operating Expenditures</b>							
Administration	1,075	<b>1,075</b>	1,075	1,075	1,075	1,075	5,375
Contributions to reserve funds	15,661	<b>15,661</b>	15,661	15,661	15,661	15,661	78,305
Debt interest	363	<b>363</b>	363	363	363	363	1,815
<b>Total Operating Expenditures</b>	17,099	<b>17,099</b>	17,099	17,099	17,099	17,099	85,495
<b>Operating (surplus)/deficit</b>	(693)	<b>(698)</b>	(697)	(697)	(697)	(697)	(3,486)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	697	<b>697</b>	697	697	697	697	3,485
<b>Total Capital Financing Charges</b>	697	<b>697</b>	697	697	697	697	3,485
<b>Net (surplus)/deficit for the year</b>	4	<b>(1)</b>					(1)
Add: Prior year (surplus) / deficit	(4)	<b>1</b>					1
<b>(Surplus) applied to future years</b>							

**Fire - Nanaimo River**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	216,554	234,922	254,107	274,850	296,008
Contributions	15,661	15,661	15,661	15,661	15,661
Interest earned	2,707	3,524	5,082	5,497	5,920
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>234,922</b>	<b>254,107</b>	<b>274,850</b>	<b>296,008</b>	<b>317,589</b>

**Fire - Coombs Hilliers  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>4.0%</b>	5.0%	5.0%	4.0%	4.0%	
Property taxes	(607,527)	<b>(631,828)</b>	(663,419)	(696,590)	(724,454)	(753,432)	(3,469,723)
	(607,527)	<b>(631,828)</b>	(663,419)	(696,590)	(724,454)	(753,432)	(3,469,723)
Operating grants	(25,000)	<b>(10,409)</b>					(10,409)
<b>Total Operating Revenues</b>	<b>(632,527)</b>	<b>(642,237)</b>	(663,419)	(696,590)	(724,454)	(753,432)	(3,480,132)
<b>Operating Expenditures</b>							
Administration	35,096	<b>32,898</b>	33,885	34,901	35,949	37,027	174,660
Professional fees	300	<b>300</b>	309	318	328	338	1,593
Building ops	26,836	<b>25,086</b>	25,839	26,614	27,412	28,235	133,186
Veh & Equip ops	95,210	<b>85,725</b>	85,725	85,725	85,725	85,725	428,625
Operating costs	126,263	<b>106,213</b>	109,399	112,681	116,062	119,544	563,899
Wages & benefits	204,333	<b>196,244</b>	201,150	206,179	211,334	216,617	1,031,524
Contributions to reserve funds	133,247	<b>224,681</b>	185,466	208,526	225,998	244,300	1,088,971
Debt interest	4,200	<b>4,200</b>	4,200	4,200	4,200	4,200	21,000
<b>Total Operating Expenditures</b>	<b>625,485</b>	<b>675,347</b>	645,973	679,144	707,008	735,986	3,443,458
<b>Operating (surplus)/deficit</b>	<b>(7,042)</b>	<b>33,110</b>	(17,446)	(17,446)	(17,446)	(17,446)	(36,674)
<b>Capital Asset Expenditures</b>							
Capital expenditures	116,800	<b>584,100</b>	250,000	25,000	285,000	500,000	1,644,100
Transfer from reserves	(116,800)	<b>(584,100)</b>	(250,000)	(25,000)	(285,000)	(500,000)	(1,644,100)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	17,446	<b>17,446</b>	17,446	17,446	17,446	17,446	87,230
<b>Total Capital Financing Charges</b>	<b>17,446</b>	<b>17,446</b>	17,446	17,446	17,446	17,446	87,230
<b>Net (surplus)/deficit for the year</b>	<b>10,404</b>	<b>50,556</b>					50,556
Add: Prior year (surplus) / deficit	(10,404)	<b>(50,556)</b>					(50,556)
<b>(Surplus) applied to future years</b>							

**Fire - Coombs Hilliers**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	60,000		25,000			<b>85,000</b>
MN-2020 MINOR CAP - FIRE COOMBS HILLIERS	14,100					<b>14,100</b>
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	510,000	250,000		285,000	500,000	<b>1,545,000</b>
<b>Total Fire - Coombs Hilliers</b>	<b>584,100</b>	<b>250,000</b>	<b>25,000</b>	<b>285,000</b>	<b>500,000</b>	<b>1,644,100</b>

**Fire - Coombs Hilliers**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	695,278	339,550	275,109	459,137	404,318
Contributions	219,681	180,466	203,526	220,998	239,300
Interest earned	8,691	5,093	5,502	9,183	8,086
Withdrawals for capital projects:					
MAJOR CAP - FIRE COOMBS HILLIERS	(60,000)		(25,000)		
MINOR CAP - FIRE COOMBS HILLIERS	(14,100)				
VEHICLE - FIRE COOMBS HILLIERS	(510,000)	(250,000)		(285,000)	(500,000)
Total Withdrawals for capital projects	(584,100)	(250,000)	(25,000)	(285,000)	(500,000)
<b>Closing Balance Reserve Fund</b>	<b>339,550</b>	<b>275,109</b>	<b>459,137</b>	<b>404,318</b>	<b>151,704</b>



**Fire - Errington  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>7.0%</b>	8.0%	8.0%	8.0%	7.0%	
Property taxes	(742,928)	<b>(794,933)</b>	(858,528)	(927,210)	(1,001,387)	(1,071,484)	(4,653,542)
	(742,928)	<b>(794,933)</b>	(858,528)	(927,210)	(1,001,387)	(1,071,484)	(4,653,542)
Operating grants		<b>(5,500)</b>					(5,500)
<b>Total Operating Revenues</b>	<b>(742,928)</b>	<b>(800,433)</b>	<b>(858,528)</b>	<b>(927,210)</b>	<b>(1,001,387)</b>	<b>(1,071,484)</b>	<b>(4,659,042)</b>
<b>Operating Expenditures</b>							
Administration	28,971	<b>27,095</b>	27,908	28,745	29,607	30,496	143,851
Professional fees	400	<b>400</b>	400	400	400	400	2,000
Building ops	4,954	<b>4,954</b>	5,102	5,255	5,413	5,575	26,299
Veh & Equip ops	9,924	<b>9,924</b>	10,222	10,528	10,844	11,170	52,688
Operating costs	2,449	<b>1,749</b>	1,802	1,856	1,912	1,969	9,288
Transfer to other gov/org	488,099	<b>559,037</b>	575,808	593,082	610,875	629,201	2,968,003
Contributions to reserve funds	107,264	<b>118,648</b>	135,925	202,322	315,336	173,550	945,781
Debt interest	8,222	<b>3,509</b>	2,048	575			6,132
<b>Total Operating Expenditures</b>	<b>650,283</b>	<b>725,316</b>	<b>759,215</b>	<b>842,763</b>	<b>974,387</b>	<b>852,361</b>	<b>4,154,042</b>
<b>Operating (surplus)/deficit</b>	<b>(92,645)</b>	<b>(75,117)</b>	<b>(99,313)</b>	<b>(84,447)</b>	<b>(27,000)</b>	<b>(219,123)</b>	<b>(505,000)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	82,000	<b>91,298</b>	165,000	50,000	3,350,000	134,000	3,790,298
Transfer from reserves	(82,000)	<b>(91,298)</b>	(165,000)	(50,000)	(650,000)	(134,000)	(1,090,298)
New borrowing					(2,700,000)		(2,700,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	93,139	<b>97,852</b>	99,313	84,447			281,612
New debt (principal & interest)					27,000	219,123	246,123
<b>Total Capital Financing Charges</b>	<b>93,139</b>	<b>97,852</b>	<b>99,313</b>	<b>84,447</b>	<b>27,000</b>	<b>219,123</b>	<b>527,735</b>
<b>Net (surplus)/deficit for the year</b>	<b>494</b>	<b>22,735</b>					<b>22,735</b>
Add: Prior year (surplus) / deficit	(494)	<b>(22,735)</b>					(22,735)
<b>(Surplus) applied to future years</b>							

**Fire - Errington  
5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2			50,000	2,950,000		<b>3,000,000</b>
MJ-2021 MAJOR CAP - FIRE ERRINGTON	89,298				54,000	<b>143,298</b>
PC-2021 COMPUTER - FIRE ERRINGTON	2,000					<b>2,000</b>
VH-2021 VEHICLE - FIRE ERRINGTON		165,000		400,000	80,000	<b>645,000</b>
<b>Total Fire - Errington</b>	<b>91,298</b>	<b>165,000</b>	<b>50,000</b>	<b>3,350,000</b>	<b>134,000</b>	<b>3,790,298</b>

**Fire - Errington**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	306,951	333,138	304,060	457,313	126,645
Contributions	113,648	130,925	197,172	310,186	168,400
Interest earned	3,837	4,997	6,081	9,146	2,533
Withdrawals for capital projects:					
ERRINGTON SEISMIC UPGRADE HALL #2			(50,000)	(250,000)	
MAJOR CAP - FIRE ERRINGTON	(89,298)				(54,000)
COMPUTER - FIRE ERRINGTON	(2,000)				
VEHICLE - FIRE ERRINGTON		(165,000)		(400,000)	(80,000)
Total Withdrawals for capital projects	(91,298)	(165,000)	(50,000)	(650,000)	(134,000)
<b>Closing Balance Reserve Fund</b>	<b>333,138</b>	<b>304,060</b>	<b>457,313</b>	<b>126,645</b>	<b>163,578</b>
<b>New Borrowing</b>					
ERRINGTON SEISMIC UPGRADE HALL #2				2,700,000	
<b>Total New Borrowing</b>				<b>2,700,000</b>	
New Debt Principal/Int					219,123
New Debt Principal/Int(Cumulative)					219,123
Borrowing cost				27,000	

**Fire - French Creek  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>6.0%</b>	5.4%	3.0%	3.0%	3.0%	
Property taxes	(699,827)	<b>(741,964)</b>	(782,187)	(805,654)	(829,823)	(854,718)	(4,014,346)
	(699,827)	<b>(741,964)</b>	(782,187)	(805,654)	(829,823)	(854,718)	(4,014,346)
<b>Total Operating Revenues</b>	(699,827)	<b>(741,964)</b>	(782,187)	(805,654)	(829,823)	(854,718)	(4,014,346)
<b>Operating Expenditures</b>							
Administration	46,863	<b>42,114</b>	43,377	44,679	46,019	47,400	223,589
Operating costs	104,158	<b>106,158</b>	109,342	112,623	116,001	119,481	563,605
Transfer to other gov/org	575,935	<b>611,134</b>	629,468	648,352	667,803	687,837	3,244,594
<b>Total Operating Expenditures</b>	726,956	<b>759,406</b>	782,187	805,654	829,823	854,718	4,031,788
<b>Operating (surplus)/deficit</b>	27,129	<b>17,442</b>					17,442
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	27,129	<b>17,442</b>					17,442
Add: Prior year (surplus) / deficit	(27,129)	<b>(17,442)</b>					(17,442)
<b>(Surplus) applied to future years</b>							

**Fire - Nanoose Bay  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.6%</b>	1.4%	3.0%	3.0%	3.0%	
Property taxes	(932,491)	<b>(966,141)</b>	(979,675)	(1,009,065)	(1,039,337)	(1,070,518)	(5,064,736)
	(932,491)	<b>(966,141)</b>	(979,675)	(1,009,065)	(1,039,337)	(1,070,518)	(5,064,736)
Operating grants	(25,000)	<b>(2,660)</b>					(2,660)
Grants in lieu of taxes	(11,000)	<b>(11,000)</b>	(11,000)	(11,000)	(11,000)	(11,000)	(55,000)
<b>Total Operating Revenues</b>	<b>(968,491)</b>	<b>(979,801)</b>	<b>(990,675)</b>	<b>(1,020,065)</b>	<b>(1,050,337)</b>	<b>(1,081,518)</b>	<b>(5,122,396)</b>
<b>Operating Expenditures</b>							
Administration	101,801	<b>91,934</b>	94,692	97,533	100,459	103,473	488,091
Professional fees	500	<b>15,500</b>	500	500	500	500	17,500
Building ops	49,955	<b>53,405</b>	55,007	56,657	58,357	60,107	283,533
Veh & Equip ops	68,334	<b>58,500</b>	60,255	62,063	63,925	65,842	310,585
Operating costs	385,236	<b>380,236</b>	391,643	403,392	415,494	427,959	2,018,724
Wages & benefits	4,000	<b>4,000</b>	4,100	4,203	4,308	4,415	21,026
Contributions to reserve funds	259,997	<b>256,702</b>	191,472	202,711	214,288	226,216	1,091,389
Debt interest	83,700	<b>83,700</b>	83,700	83,700	83,700	83,700	418,500
<b>Total Operating Expenditures</b>	<b>953,523</b>	<b>943,977</b>	<b>881,369</b>	<b>910,759</b>	<b>941,031</b>	<b>972,212</b>	<b>4,649,348</b>
<b>Operating (surplus)/deficit</b>	<b>(14,968)</b>	<b>(35,824)</b>	<b>(109,306)</b>	<b>(109,306)</b>	<b>(109,306)</b>	<b>(109,306)</b>	<b>(473,048)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	477,860	<b>486,381</b>	420,000	150,000			1,056,381
Transfer from reserves	(455,000)	<b>(478,521)</b>	(420,000)	(150,000)			(1,048,521)
<b>Net Capital Assets funded from Operations</b>	<b>22,860</b>	<b>7,860</b>					<b>7,860</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	93,693	<b>93,693</b>	109,306	109,306	109,306	109,306	530,917
<b>Total Capital Financing Charges</b>	<b>93,693</b>	<b>93,693</b>	<b>109,306</b>	<b>109,306</b>	<b>109,306</b>	<b>109,306</b>	<b>530,917</b>
<b>Net (surplus)/deficit for the year</b>	<b>101,585</b>	<b>65,729</b>					<b>65,729</b>
Add: Transfer from appropriated surplus	(20,534)	<b>(18,860)</b>					(18,860)
Add: Prior year (surplus) / deficit	(81,051)	<b>(46,869)</b>					(46,869)
<b>(Surplus) applied to future years</b>							

**Fire - Nanoose Bay**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	78,521	20,000				<b>98,521</b>
PC-2023 COMPUTER - FIRE NANOOSE BAY	7,860					<b>7,860</b>
VH-2023 VEHICLE - FIRE NANOOSE BAY	400,000	400,000	150,000			<b>950,000</b>
<b>Total Fire - Nanoose Bay</b>	<b>486,381</b>	<b>420,000</b>	<b>150,000</b>			<b>1,056,381</b>



**Fire - Nanoose Bay  
Fund Manager Summary**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	612,525	393,363	165,735	216,761	430,384
Contributions	251,702	186,472	197,711	209,288	221,216
Interest earned	7,657	5,900	3,315	4,335	8,608
Withdrawals for capital projects:					
MAJOR CAP - FIRE NANOOSE BAY	(78,521)	(20,000)			
VEHICLE - FIRE NANOOSE BAY	(400,000)	(400,000)	(150,000)		
Total Withdrawals for capital projects	(478,521)	(420,000)	(150,000)		
<b>Closing Balance Reserve Fund</b>	<b>393,363</b>	<b>165,735</b>	<b>216,761</b>	<b>430,384</b>	<b>660,208</b>

**Fire - Wellington  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.6%</b>	4.4%	3.0%	3.0%	3.0%	
Property taxes	(95,232)	<b>(95,765)</b>	(99,934)	(102,902)	(105,960)	(109,108)	(513,669)
	(95,232)	<b>(95,765)</b>	(99,934)	(102,902)	(105,960)	(109,108)	(513,669)
<b>Total Operating Revenues</b>	(95,232)	<b>(95,765)</b>	(99,934)	(102,902)	(105,960)	(109,108)	(513,669)
<b>Operating Expenditures</b>							
Administration	4,471	<b>4,245</b>	4,372	4,504	4,639	4,778	22,538
Professional fees	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000	5,000
Operating costs	3,586	<b>3,586</b>	3,694	3,804	3,919	4,036	19,039
Transfer to other gov/org	85,652	<b>88,222</b>	90,868	93,594	96,402	99,294	468,380
<b>Total Operating Expenditures</b>	94,709	<b>97,053</b>	99,934	102,902	105,960	109,108	514,957
<b>Operating (surplus)/deficit</b>	(523)	<b>1,288</b>					1,288
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	(523)	<b>1,288</b>					1,288
Add: Prior year (surplus) / deficit	523	<b>(1,288)</b>					(1,288)
<b>(Surplus) applied to future years</b>							



**Fire - Cassidy Waterloo  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>7.0%</b>	7.0%	7.0%	7.0%	30.0%	
Property taxes	(210,640)	<b>(225,385)</b>	(241,162)	(258,043)	(276,106)	(358,938)	(1,359,634)
	(210,640)	<b>(225,385)</b>	(241,162)	(258,043)	(276,106)	(358,938)	(1,359,634)
Operating grants		<b>(342)</b>					(342)
<b>Total Operating Revenues</b>	(210,640)	<b>(225,727)</b>	(241,162)	(258,043)	(276,106)	(358,938)	(1,359,976)
<b>Operating Expenditures</b>							
Administration	12,117	<b>11,517</b>	11,863	12,218	12,585	12,962	61,145
Professional fees	2,500	<b>2,500</b>	2,500	2,500	2,500	2,500	12,500
Building ops	9,445	<b>9,445</b>	9,445	9,445	9,445	9,445	47,225
Veh & Equip ops	34,550	<b>34,550</b>	35,587	36,654	37,754	38,886	183,431
Operating costs	20,930	<b>20,930</b>	21,558	22,205	22,871	23,557	111,121
Transfer to other gov/org	58,925	<b>61,875</b>	63,731	65,643	67,612	69,641	328,502
Contributions to reserve funds	100,197	<b>100,042</b>	96,478	109,378	107,339	72,096	485,333
<b>Total Operating Expenditures</b>	238,664	<b>240,859</b>	241,162	258,043	260,106	229,087	1,229,257
<b>Operating (surplus)/deficit</b>	28,024	<b>15,132</b>			(16,000)	(129,851)	(130,719)
<b>Capital Asset Expenditures</b>							
Capital expenditures	40,000	<b>65,000</b>		50,000	2,100,000		2,215,000
Transfer from reserves	(40,000)	<b>(65,000)</b>		(50,000)	(500,000)		(615,000)
New borrowing					(1,600,000)		(1,600,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
New debt (principal & interest)					16,000	129,851	145,851
<b>Total Capital Financing Charges</b>					16,000	129,851	145,851
<b>Net (surplus)/deficit for the year</b>	28,024	<b>15,132</b>					15,132
Add: Prior year (surplus) / deficit	(28,024)	<b>(15,132)</b>					(15,132)
<b>(Surplus) applied to future years</b>							

**Fire - Cassidy Waterloo**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD	65,000		50,000	2,100,000		<b>2,215,000</b>
<b>Total Fire - Cassidy Waterloo</b>	65,000		50,000	2,100,000		<b>2,215,000</b>

**Fire - Cassidy Waterloo**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	551,061	592,991	698,364	771,709	394,482
Contributions	100,042	96,478	109,378	107,339	72,096
Interest earned	6,888	8,895	13,967	15,434	7,890
Withdrawals for capital projects:					
CASSIDY WATERLOO SEISMIC UPGRD	(65,000)		(50,000)	(500,000)	
Total Withdrawals for capital projects	(65,000)		(50,000)	(500,000)	
<b>Closing Balance Reserve Fund</b>	<b>592,991</b>	<b>698,364</b>	<b>771,709</b>	<b>394,482</b>	<b>474,468</b>
<b>New Borrowing</b>					
CASSIDY WATERLOO SEISMIC UPGRD				1,600,000	
<b>Total New Borrowing</b>				<b>1,600,000</b>	
New Debt Principal/Int					129,851
New Debt Principal/Int(Cumulative)					129,851
Borrowing cost				16,000	

**Fire - Dashwood  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>4.0%</b>	4.0%	4.0%	4.0%	3.0%	
Property taxes	(812,750)	<b>(845,260)</b>	(879,070)	(914,233)	(950,803)	(979,327)	(4,568,693)
	(812,750)	<b>(845,260)</b>	(879,070)	(914,233)	(950,803)	(979,327)	(4,568,693)
Operating grants		<b>(6,300)</b>					(6,300)
Grants in lieu of taxes	(800)	<b>(800)</b>	(800)	(800)	(800)	(800)	(4,000)
<b>Total Operating Revenues</b>	<b>(813,550)</b>	<b>(852,360)</b>	<b>(879,870)</b>	<b>(915,033)</b>	<b>(951,603)</b>	<b>(980,127)</b>	<b>(4,578,993)</b>
<b>Operating Expenditures</b>							
Administration	26,845	<b>24,701</b>	25,442	26,205	26,991	27,801	131,140
Professional fees	400	<b>3,900</b>	3,900	3,900	3,900	3,900	19,500
Building ops	29,908	<b>29,908</b>	30,805	31,729	32,681	33,661	158,784
Veh & Equip ops	11,000	<b>11,000</b>	11,330	11,670	12,020	12,381	58,401
Operating costs	3,500	<b>43,500</b>	4,805	4,949	5,098	5,251	63,603
Transfer to other gov/org	515,277	<b>527,364</b>	543,185	559,480	576,265	593,553	2,799,847
Contributions to reserve funds	188,185	<b>270,101</b>	260,403	277,100	294,648	303,580	1,405,832
<b>Total Operating Expenditures</b>	<b>775,115</b>	<b>910,474</b>	<b>879,870</b>	<b>915,033</b>	<b>951,603</b>	<b>980,127</b>	<b>4,637,107</b>
<b>Operating (surplus)/deficit</b>	<b>(38,435)</b>	<b>58,114</b>					<b>58,114</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	4,223,000	<b>404,000</b>	640,000	200,000	380,000	50,000	1,674,000
Transfer from reserves	(223,000)	<b>(404,000)</b>	(640,000)	(200,000)	(380,000)	(50,000)	(1,674,000)
New borrowing	(4,000,000)						
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
New debt (principal & interest)	40,000						
<b>Total Capital Financing Charges</b>	<b>40,000</b>						
<b>Net (surplus)/deficit for the year</b>	<b>1,565</b>	<b>58,114</b>					<b>58,114</b>
Add: Transfer from appropriated surplus		<b>(40,000)</b>					(40,000)
Add: Prior year (surplus) / deficit	(1,565)	<b>(18,114)</b>					(18,114)
<b>(Surplus) applied to future years</b>							



**Fire - Dashwood**  
**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-2026 MAJOR CAP - FIRE DASHWOOD	4,000			380,000		<b>384,000</b>
VH-2026 VEHICLE - FIRE DASHWOOD	400,000	640,000	200,000		50,000	<b>1,290,000</b>
<b>Total Fire - Dashwood</b>	<b>404,000</b>	<b>640,000</b>	<b>200,000</b>	<b>380,000</b>	<b>50,000</b>	<b>1,674,000</b>

**Fire - Dashwood**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	943,132	816,022	443,665	524,638	444,779
Contributions	265,101	255,403	272,100	289,648	298,580
Interest earned	11,789	12,240	8,873	10,493	8,895
Withdrawals for capital projects:					
MAJOR CAP - FIRE DASHWOOD	(4,000)			(380,000)	
VEHICLE - FIRE DASHWOOD	(400,000)	(640,000)	(200,000)		(50,000)
Total Withdrawals for capital projects	(404,000)	(640,000)	(200,000)	(380,000)	(50,000)
<b>Closing Balance Reserve Fund</b>	<b>816,022</b>	<b>443,665</b>	<b>524,638</b>	<b>444,779</b>	<b>702,254</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	15,522	15,716	15,952	16,271	16,596
Interest earned	194	236	319	325	332
Withdrawals for capital projects:					
<b>Closing Balance Reserve Account</b>	<b>15,716</b>	<b>15,952</b>	<b>16,271</b>	<b>16,596</b>	<b>16,928</b>

**Fire - Dashwood Firehall Construction  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			469.3%				
Property taxes		(50,000)	(284,627)	(284,627)	(284,627)	(284,627)	(1,188,508)
		(50,000)	(284,627)	(284,627)	(284,627)	(284,627)	(1,188,508)
Interdepartmental recoveries		(40,000)					(40,000)
<b>Total Operating Revenues</b>		(90,000)	(284,627)	(284,627)	(284,627)	(284,627)	(1,228,508)
<b>Operating Expenditures</b>							
Debt interest		50,000					50,000
<b>Total Operating Expenditures</b>		50,000					50,000
<b>Operating (surplus)/deficit</b>		(40,000)	(284,627)	(284,627)	(284,627)	(284,627)	(1,178,508)
<b>Capital Asset Expenditures</b>							
Capital expenditures		4,150,000					4,150,000
Transfer from reserves		(150,000)					(150,000)
New borrowing		(4,000,000)					(4,000,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
New debt (principal & interest)		40,000	284,627	284,627	284,627	284,627	1,178,508
<b>Total Capital Financing Charges</b>		40,000	284,627	284,627	284,627	284,627	1,178,508
<b>Net (surplus)/deficit for the year (Surplus) applied to future years</b>							



**Fire - Dashwood Firehall Construction**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
FR-0012 DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	4,150,000					<b>4,150,000</b>
<b>Total Fire - Dashwood Firehall Construction</b>	<b>4,150,000</b>					<b>4,150,000</b>



**Fire - Dashwood Firehall**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
Withdrawals for capital projects:					
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	(150,000)				
Total Withdrawals for capital projects	(150,000)				
<b>Closing Balance Reserve Fund</b>	<b>(150,000)</b>				
<b>New Borrowing</b>					
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	4,000,000				
<b>Total New Borrowing</b>	<b>4,000,000</b>				
New Debt Principal/Int		284,627			
New Debt Principal/Int(Cumulative)		284,627	284,627	284,627	284,627
Borrowing cost	40,000				

**Fire - Extension  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>6.0%</b>	6.0%	10.0%	10.0%	7.0%	
Property taxes	(192,200)	<b>(203,732)</b>	(215,956)	(237,552)	(261,307)	(279,598)	(1,198,145)
	(192,200)	<b>(203,732)</b>	(215,956)	(237,552)	(261,307)	(279,598)	(1,198,145)
Operating grants	(25,000)	<b>(26,863)</b>	(24,863)	(24,863)	(24,863)	(24,863)	(126,315)
<b>Total Operating Revenues</b>	<b>(217,200)</b>	<b>(230,595)</b>	<b>(240,819)</b>	<b>(262,415)</b>	<b>(286,170)</b>	<b>(304,461)</b>	<b>(1,324,460)</b>
<b>Operating Expenditures</b>							
Administration	11,007	<b>10,423</b>	10,736	11,058	11,389	11,731	55,337
Professional fees	150	<b>150</b>	150	150	150	150	750
Building ops	21,096	<b>31,096</b>	32,029	32,990	33,979	34,999	165,093
Veh & Equip ops	51,000	<b>74,522</b>	61,236	63,073	64,965	66,914	330,710
Operating costs	97,450	<b>104,713</b>	107,854	111,090	114,423	117,855	555,935
Contributions to reserve funds	82,129	<b>46,681</b>	28,814	44,054	61,264	72,812	253,625
<b>Total Operating Expenditures</b>	<b>262,832</b>	<b>267,585</b>	<b>240,819</b>	<b>262,415</b>	<b>286,170</b>	<b>304,461</b>	<b>1,361,450</b>
<b>Operating (surplus)/deficit</b>	<b>45,632</b>	<b>36,990</b>					<b>36,990</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	700,000	<b>700,000</b>					700,000
Transfer from reserves	(700,000)	<b>(700,000)</b>					(700,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>45,632</b>	<b>36,990</b>					<b>36,990</b>
Add: Transfer from appropriated surplus		<b>(15,522)</b>					(15,522)
Add: Prior year (surplus) / deficit	(45,632)	<b>(21,468)</b>					(21,468)
<b>(Surplus) applied to future years</b>							

**Fire - Extension  
5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
VH-2027 VEHICLE - FIRE EXTENSION	700,000					<b>700,000</b>
<b>Total Fire - Extension</b>	700,000					<b>700,000</b>

**Fire - Extension**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	788,155	139,688	165,597	207,963	268,386
Contributions	41,681	23,814	39,054	56,264	67,812
Interest earned	9,852	2,095	3,312	4,159	5,368
Withdrawals for capital projects:					
VEHICLE - FIRE EXTENSION	(700,000)				
Total Withdrawals for capital projects	(700,000)				
<b>Closing Balance Reserve Fund</b>	<b>139,688</b>	<b>165,597</b>	<b>207,963</b>	<b>268,386</b>	<b>341,566</b>

**Fire - Parksville Local  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>0.1%</b>	13.3%	3.0%	3.0%	3.0%	
Property taxes	(146,103)	<b>(146,193)</b>	(165,579)	(170,546)	(175,663)	(180,932)	(838,913)
	(146,103)	<b>(146,193)</b>	(165,579)	(170,546)	(175,663)	(180,932)	(838,913)
<b>Total Operating Revenues</b>	(146,103)	<b>(146,193)</b>	(165,579)	(170,546)	(175,663)	(180,932)	(838,913)
<b>Operating Expenditures</b>							
Administration	12,010	<b>10,935</b>	11,263	11,601	11,949	12,307	58,055
Transfer to other gov/org	135,258	<b>135,258</b>	154,316	158,945	163,714	168,625	780,858
<b>Total Operating Expenditures</b>	147,268	<b>146,193</b>	165,579	170,546	175,663	180,932	838,913
<b>Operating (surplus)/deficit</b>	1,165						
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	1,165						
Add: Prior year (surplus) / deficit	(1,165)						
<b>(Surplus) applied to future years</b>							

**Fire - Bow Horn Bay  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>18.2%</b>	10.0%	10.0%	30.0%	7.0%	
Property taxes	(468,968)	<b>(554,313)</b>	(609,744)	(670,719)	(871,934)	(932,970)	(3,639,680)
	(468,968)	<b>(554,313)</b>	(609,744)	(670,719)	(871,934)	(932,970)	(3,639,680)
Operating grants		<b>(7,000)</b>					(7,000)
Miscellaneous	(5,036)	<b>(5,036)</b>	(5,036)	(5,036)	(5,036)	(5,036)	(25,180)
<b>Total Operating Revenues</b>	<b>(474,004)</b>	<b>(566,349)</b>	<b>(614,780)</b>	<b>(675,755)</b>	<b>(876,970)</b>	<b>(938,006)</b>	<b>(3,671,860)</b>
<b>Operating Expenditures</b>							
Administration	22,400	<b>20,237</b>	20,844	21,469	22,114	22,777	107,441
Professional fees	400	<b>400</b>	400	400	400	400	2,000
Building ops	6,536	<b>6,536</b>	6,732	6,934	7,142	7,356	34,700
Veh & Equip ops	11,000	<b>11,000</b>	11,330	11,670	12,020	12,381	58,401
Operating costs	700	<b>30,700</b>	31,621	32,570	33,547	34,553	162,991
Transfer to other gov/org	341,800	<b>400,925</b>	412,953	425,341	438,102	451,245	2,128,566
Contributions to reserve funds	91,678	<b>111,663</b>	130,900	81,779	118,624	164,273	607,239
Debt interest				7,000	7,000	7,000	21,000
<b>Total Operating Expenditures</b>	<b>474,514</b>	<b>581,461</b>	<b>614,780</b>	<b>587,163</b>	<b>638,949</b>	<b>699,985</b>	<b>3,122,338</b>
<b>Operating (surplus)/deficit</b>	<b>510</b>	<b>15,112</b>		<b>(88,592)</b>	<b>(238,021)</b>	<b>(238,021)</b>	<b>(549,522)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	185,000	<b>413,000</b>	440,000	2,260,000		350,000	3,463,000
Transfer from reserves	(185,000)	<b>(413,000)</b>	(90,000)	(160,000)		(350,000)	(1,013,000)
New borrowing			(350,000)	(2,100,000)			(2,450,000)
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)			(3,500)	40,937	40,937	40,937	119,311
New debt (principal & interest)			3,500	47,655	197,084	197,084	445,323
<b>Total Capital Financing Charges</b>				<b>88,592</b>	<b>238,021</b>	<b>238,021</b>	<b>564,634</b>
<b>Net (surplus)/deficit for the year</b>	<b>510</b>	<b>15,112</b>					<b>15,112</b>
Add: Prior year (surplus) / deficit	(510)	<b>(15,112)</b>					(15,112)
<b>(Surplus) applied to future years</b>							

**Fire - Bow Horn Bay**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
FR-0007 BHB SATELLITE HALL DESIGN & CONST		90,000	2,260,000			<b>2,350,000</b>
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	10,000					<b>10,000</b>
VH-2029 VEHICLE - FIRE BOW HORN BAY	403,000	350,000			350,000	<b>1,103,000</b>
<b>Total Fire - Bow Horn Bay</b>	<b>413,000</b>	<b>440,000</b>	<b>2,260,000</b>		<b>350,000</b>	<b>3,463,000</b>

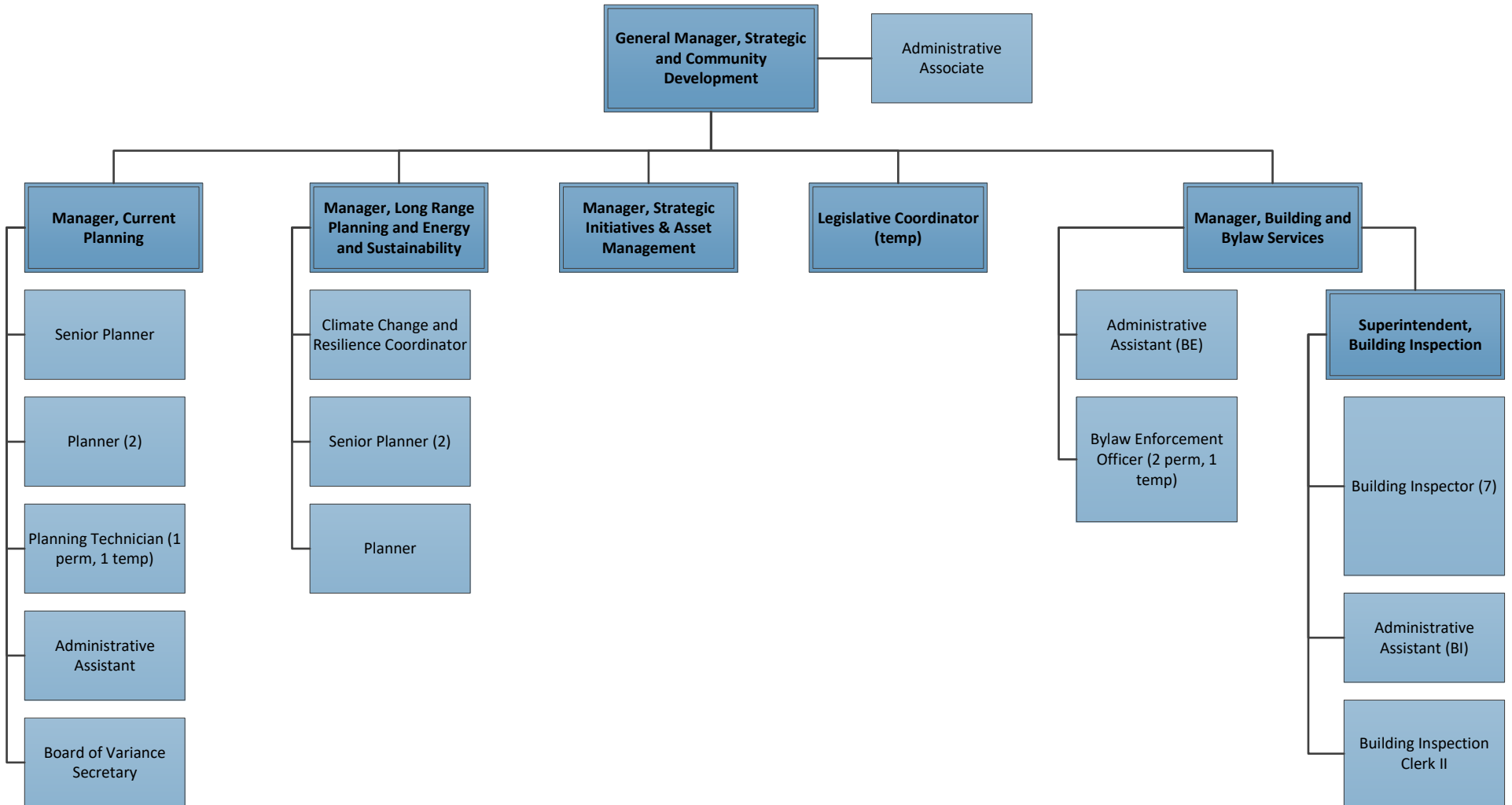
**Fire - Bow Horn Bay**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	621,121	322,547	363,285	287,329	406,700
Contributions	106,663	125,900	76,779	113,624	159,273
Interest earned	7,763	4,838	7,265	5,747	8,134
Withdrawals for capital projects:					
BHB SATELLITE HALL DESIGN & CONST		(90,000)	(160,000)		
MAJOR CAP - FIRE BOW HORN BAY	(10,000)				
VEHICLE - FIRE BOW HORN BAY	(403,000)				(350,000)
Total Withdrawals for capital projects	(413,000)	(90,000)	(160,000)		(350,000)
<b>Closing Balance Reserve Fund</b>	<b>322,547</b>	<b>363,285</b>	<b>287,329</b>	<b>406,700</b>	<b>224,107</b>
<b>New Borrowing</b>					
BHB SATELLITE HALL DESIGN & CONST			2,100,000		
VEHICLE - FIRE BOW HORN BAY		350,000			
<b>Total New Borrowing</b>		<b>350,000</b>	<b>2,100,000</b>		
New Debt Principal/Int			26,655	170,429	
New Debt Principal/Int(Cumulative)			26,655	197,084	197,084
Borrowing cost		3,500	21,000		



# STRATEGIC AND COMMUNITY DEVELOPMENT

Updated: October 22, 2020



**STRATEGIC & COMMUNITY DEVELOPMENT  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(4.5%)</b>	13.4%	(1.2%)	4.9%	3.0%	
Property taxes	(3,131,831)	<b>(3,037,637)</b>	(3,415,721)	(3,374,546)	(3,539,901)	(3,646,896)	(17,014,701)
Parcel taxes	(20,537)	<b>26,606</b>					26,606
	<b>(3,152,368)</b>	<b>(3,011,031)</b>	(3,415,721)	(3,374,546)	(3,539,901)	(3,646,896)	(16,988,095)
Municipal agreements	(36,038)						
Operations	(1,732,050)	<b>(1,311,300)</b>	(1,362,326)	(1,478,269)	(1,563,345)	(1,653,442)	(7,368,682)
Operating grants	(335,082)	<b>(532,770)</b>	(234,870)	(234,870)	(234,870)	(234,870)	(1,472,250)
Grants other	(162,222)						
Grants in lieu of taxes	(4,500)	<b>(4,500)</b>	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(1,361,334)	<b>(1,342,216)</b>	(1,415,822)	(1,399,508)	(1,439,796)	(1,472,220)	(7,069,562)
Miscellaneous	(281,230)	<b>(513,259)</b>	(960,403)	(688,114)	(628,172)	(483,204)	(3,273,152)
<b>Total Operating Revenues</b>	<b>(7,064,824)</b>	<b>(6,715,076)</b>	<b>(7,393,642)</b>	<b>(7,179,807)</b>	<b>(7,410,584)</b>	<b>(7,495,132)</b>	<b>(36,194,241)</b>
<b>Operating Expenditures</b>							
Administration	510,887	<b>484,914</b>	518,013	533,522	549,480	565,914	2,651,843
Professional fees	1,629,817	<b>1,799,225</b>	967,895	685,957	783,161	723,285	4,959,523
Building ops	40,813	<b>42,679</b>	43,959	45,278	46,637	48,035	226,588
Veh & Equip ops	83,793	<b>85,398</b>	87,960	90,598	93,317	96,116	453,389
Operating costs	995,332	<b>1,099,935</b>	981,991	981,538	981,445	981,947	5,026,856
Program costs	420,400	<b>370,575</b>	354,792	356,436	358,129	359,873	1,799,805
Wages & benefits	3,758,747	<b>3,940,385</b>	4,276,267	4,289,797	4,397,043	4,506,968	21,410,460
Transfer to other gov/org	164,695	<b>65,000</b>	65,000	65,000	65,000	65,000	325,000
Contributions to reserve funds	1,717,172	<b>493,422</b>	41,065	116,351	116,643	117,440	884,921
<b>Total Operating Expenditures</b>	<b>9,321,656</b>	<b>8,381,533</b>	<b>7,336,942</b>	<b>7,164,477</b>	<b>7,390,855</b>	<b>7,464,578</b>	<b>37,738,385</b>
<b>Operating (surplus)/deficit</b>	<b>2,256,832</b>	<b>1,666,457</b>	<b>(56,700)</b>	<b>(15,330)</b>	<b>(19,729)</b>	<b>(30,554)</b>	<b>1,544,144</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	317,722	<b>246,832</b>	85,700	15,330	49,729	30,554	428,145
Transfer from reserves	(247,222)	<b>(60,000)</b>	(29,000)		(30,000)		(119,000)
Grants and other		<b>(162,222)</b>					(162,222)
<b>Net Capital Assets funded from Operations</b>	<b>70,500</b>	<b>24,610</b>	<b>56,700</b>	<b>15,330</b>	<b>19,729</b>	<b>30,554</b>	<b>146,923</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>2,327,332</b>	<b>1,691,067</b>					<b>1,691,067</b>
Less: Transfer to appropriated surplus	127,847						
Add: Transfer from appropriated surplus	(287,847)	<b>(955,577)</b>					(955,577)
Add: Prior year (surplus) / deficit	(2,167,332)	<b>(735,490)</b>					(735,490)
<b>(Surplus) applied to future years</b>							

**STRATEGIC & COMMUNITY DEVELOPMENT  
SUMMARY OF TAX REQUISITIONS  
2021 to 2025**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>EA Community Planning</b>										
0200 PLANNING - CURRENT PLANNING	(1,923,463)	5.5%	(2,131,823)	10.8%	(2,228,035)	4.5%	(2,364,233)	6.1%	(2,438,473)	3.1%
	(\$1,923,463)		(\$2,131,823)		(\$2,228,035)		(\$2,364,233)		(\$2,438,473)	
<b>Economic Development South</b>										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	62,847	(196.7%)	(65,000)	(203.4%)	(65,000)		(65,000)		(65,000)	
	\$62,847		(\$65,000)		(\$65,000)		(\$65,000)		(\$65,000)	
<b>Economic Development North</b>										
0204 ECONOMIC DEV - NORTHERN COMMUNITY	51,237	(229.8%)		(100.0%)						
	\$51,237									
<b>Regional Growth Strategy</b>										
0400 REGIONAL GROWTH STRATEGY	(921,334)	(2.8%)	(921,334)		(773,397)	(16.1%)	(793,002)	2.5%	(816,459)	3.0%
	(\$921,334)		(\$921,334)		(\$773,397)		(\$793,002)		(\$816,459)	
<b>Bylaw Enforcement</b>										
0301 BYLAW ENFORCEMENT		(100.0%)								
2060 NOISE CONTROL - AREA A	(17,046)	8.4%	(18,630)	9.3%	(19,151)	2.8%	(19,687)	2.8%	(20,239)	2.8%
2061 NOISE CONTROL - AREA B	(15,397)	9.6%	(16,834)	9.3%	(17,271)	2.6%	(17,720)	2.6%	(18,184)	2.6%
2062 NOISE CONTROL - AREA C	(10,134)	(24.1%)	(12,118)	19.6%	(14,548)	20.1%	(15,991)	9.9%	(16,947)	6.0%
2064 NOISE CONTROL - AREA E	(14,798)	6.6%	(16,197)	9.5%	(16,630)	2.7%	(17,075)	2.7%	(17,534)	2.7%
2066 NOISE CONTROL - AREA G	(16,355)	(28.7%)	(16,792)	2.7%	(17,243)	2.7%	(17,707)	2.7%	(18,184)	2.7%
2068 UNSIGHTLY PREMISES	(13,202)	(5.5%)	(16,254)	23.1%	(16,701)	2.8%	(17,162)	2.8%	(17,636)	2.8%
2069 HAZARDOUS PROPERTIES	(18,251)	(25.9%)	(18,156)	(0.5%)	(18,596)	2.4%	(19,050)	2.4%	(19,515)	2.4%
2070 ANIMAL CONTROL - AREA F B/L940.2	(25,265)	1.1%	(26,948)	6.7%	(27,675)	2.7%	(28,173)	1.8%	(28,681)	1.8%
2071 ANIMAL CONTROL - AREA A,B,C,LANTZ B/L1065	(54,874)	(16.7%)	(58,833)	7.2%	(60,427)	2.7%	(62,068)	2.7%	(63,755)	2.7%
2072 ANIMAL CONTROL - AREA E,G,H	(94,996)	5.7%	(96,802)	1.9%	(99,872)	3.2%	(103,033)	3.2%	(106,289)	3.2%
	(\$280,318)		(\$297,564)		(\$308,114)		(\$317,666)		(\$326,964)	
<b>Total STRATEGIC &amp; COMMUNITY DEVELOPMENT</b>	(3,011,031)	(5.6%)	(3,415,721)	13.4%	(3,374,546)	(1.2%)	(3,539,901)	4.9%	(3,646,896)	3.0%

**EA Community Planning  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		5.5%	10.8%	4.5%	6.1%	3.1%	
Property taxes	(1,823,187)	<b>(1,923,463)</b>	(2,131,823)	(2,228,035)	(2,364,233)	(2,438,473)	(11,086,027)
	(1,823,187)	<b>(1,923,463)</b>	(2,131,823)	(2,228,035)	(2,364,233)	(2,438,473)	(11,086,027)
Operations	(88,700)	<b>(87,950)</b>	(90,589)	(93,306)	(96,105)	(98,988)	(466,938)
Operating grants		<b>(10,000)</b>					(10,000)
Grants other	(162,222)						
Grants in lieu of taxes	(4,500)	<b>(4,500)</b>	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(129,037)	<b>(90,618)</b>	(5,000)	(5,000)	(5,000)	(5,000)	(110,618)
Miscellaneous	(30,500)	<b>(10,500)</b>	(165,500)	(85,500)	(90,500)	(10,500)	(362,500)
<b>Total Operating Revenues</b>	<b>(2,238,146)</b>	<b>(2,127,031)</b>	<b>(2,397,412)</b>	<b>(2,416,341)</b>	<b>(2,560,338)</b>	<b>(2,557,461)</b>	<b>(12,058,583)</b>
<b>Operating Expenditures</b>							
Administration	343,488	<b>302,820</b>	330,488	340,403	350,616	361,134	1,685,461
Professional fees	415,800	<b>389,000</b>	278,370	206,722	292,922	221,711	1,388,725
Building ops	37,313	<b>39,179</b>	40,354	41,565	42,812	44,096	208,006
Veh & Equip ops	42,085	<b>43,690</b>	45,001	46,351	47,742	49,174	231,958
Operating costs	241,588	<b>262,960</b>	266,199	274,183	282,408	290,882	1,376,632
Wages & benefits	1,354,979	<b>1,324,804</b>	1,420,341	1,497,643	1,535,084	1,573,462	7,351,334
Contributions to reserve funds	503,220	<b>246,948</b>	1,159	1,194	1,230	1,266	251,797
<b>Total Operating Expenditures</b>	<b>2,938,473</b>	<b>2,609,401</b>	<b>2,381,912</b>	<b>2,408,061</b>	<b>2,552,814</b>	<b>2,541,725</b>	<b>12,493,913</b>
<b>Operating (surplus)/deficit</b>	<b>700,327</b>	<b>482,370</b>	<b>(15,500)</b>	<b>(8,280)</b>	<b>(7,524)</b>	<b>(15,736)</b>	<b>435,330</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	234,612	<b>229,697</b>	15,500	8,280	7,524	15,736	276,737
Transfer from reserves	(222,222)	<b>(60,000)</b>					(60,000)
Grants and other		<b>(162,222)</b>					(162,222)
<b>Net Capital Assets funded from Operations</b>	<b>12,390</b>	<b>7,475</b>	<b>15,500</b>	<b>8,280</b>	<b>7,524</b>	<b>15,736</b>	<b>54,515</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>712,717</b>	<b>489,845</b>					<b>489,845</b>
Add: Transfer from appropriated surplus	(105,000)	<b>(272,000)</b>					(272,000)
Add: Prior year (surplus) / deficit	(607,717)	<b>(217,845)</b>					(217,845)
<b>(Surplus) applied to future years</b>							



EA Community Planning

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
MJ-0202 MAJOR CAP - LONG RANGE PLANNING	222,222					<b>222,222</b>
MN-0200 MINOR CAP - CURRENT PLANNING	500	500	500			<b>1,500</b>
PC-0200 COMPUTER - CURRENT PLANNING	5,855	12,650	7,780	7,524	11,457	<b>45,266</b>
PC-0202 COMPUTER - LONG RANGE PLANNING	1,120	2,350			4,279	<b>7,749</b>
<b>Total EA Community Planning</b>	<b>229,697</b>	<b>15,500</b>	<b>8,280</b>	<b>7,524</b>	<b>15,736</b>	<b>276,737</b>

**EA Community Planning**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	289,629	320,725	325,535	332,045	338,687
Contributions	83,601			1	
Interest earned	3,620	4,810	6,510	6,641	6,774
Withdrawals for capital projects:					
Other transfers out of Reserve	56,125				
<b>Closing Balance Reserve Fund</b>	<b>320,725</b>	<b>325,535</b>	<b>332,045</b>	<b>338,687</b>	<b>345,461</b>

**Regional Growth Strategy  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(2.8%)</b>		<b>(16.1%)</b>	<b>2.5%</b>	<b>3.0%</b>	
Property taxes	(947,980)	<b>(921,334)</b>	(921,334)	(773,397)	(793,002)	(816,459)	(4,225,526)
	(947,980)	<b>(921,334)</b>	(921,334)	(773,397)	(793,002)	(816,459)	(4,225,526)
Operating grants	(79,000)	<b>(255,000)</b>					(255,000)
Miscellaneous	(231,000)	<b>(105,000)</b>	(62,238)				(167,238)
<b>Total Operating Revenues</b>	<b>(1,257,980)</b>	<b>(1,281,334)</b>	<b>(983,572)</b>	<b>(773,397)</b>	<b>(793,002)</b>	<b>(816,459)</b>	<b>(4,647,764)</b>
<b>Operating Expenditures</b>							
Administration	71,329	<b>83,866</b>	86,382	88,973	91,643	94,392	445,256
Professional fees	678,500	<b>953,500</b>	253,500	53,500	55,105	56,758	1,372,363
Building ops	3,500	<b>3,500</b>	3,605	3,713	3,825	3,939	18,582
Veh & Equip ops	7,156	<b>7,156</b>	7,370	7,591	7,819	8,054	37,990
Operating costs	55,449	<b>45,019</b>	46,370	47,761	49,193	50,669	239,012
Program costs	16,000	<b>16,000</b>	16,480	16,974	17,484	18,008	84,946
Wages & benefits	527,852	<b>547,868</b>	561,565	471,358	483,142	495,220	2,559,153
Transfer to other gov/org	5,000						
Contributions to reserve funds	25,350	<b>195,989</b>	8,300	83,527	83,761	84,001	455,578
<b>Total Operating Expenditures</b>	<b>1,390,136</b>	<b>1,852,898</b>	<b>983,572</b>	<b>773,397</b>	<b>791,972</b>	<b>811,041</b>	<b>5,212,880</b>
<b>Operating (surplus)/deficit</b>	<b>132,156</b>	<b>571,564</b>			<b>(1,030)</b>	<b>(5,418)</b>	<b>565,116</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	4,610	<b>2,385</b>			1,030	5,418	8,833
<b>Net Capital Assets funded from Operations</b>	<b>4,610</b>	<b>2,385</b>			<b>1,030</b>	<b>5,418</b>	<b>8,833</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>136,766</b>	<b>573,949</b>					<b>573,949</b>
Add: Transfer from appropriated surplus		<b>(450,000)</b>					<b>(450,000)</b>
Add: Prior year (surplus) / deficit	(136,766)	<b>(123,949)</b>					<b>(123,949)</b>
<b>(Surplus) applied to future years</b>							



Regional Growth Strategy

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-0400 COMPUTER - REGIONAL GROWTH STRATEGY	2,385			1,030	5,418	<b>8,833</b>
<b>Total Regional Growth Strategy</b>	2,385			1,030	5,418	<b>8,833</b>



	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	245,916	339,229	289,629	378,199	468,774
Contributions	195,239	7,550	82,777	83,011	83,251
Interest earned	3,074	5,088	5,793	7,564	9,375
Withdrawals for capital projects:					
Other transfers out of Reserve	105,000	62,238			
<b>Closing Balance Reserve Fund</b>	<b>339,229</b>	<b>289,629</b>	<b>378,199</b>	<b>468,774</b>	<b>561,400</b>

**Economic Development South  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(196.7%)</b>	<b>(203.4%)</b>				
Property taxes	(65,000)	<b>62,847</b>	(65,000)	(65,000)	(65,000)	(65,000)	(197,153)
	(65,000)	<b>62,847</b>	(65,000)	(65,000)	(65,000)	(65,000)	(197,153)
<b>Total Operating Revenues</b>	(65,000)	<b>62,847</b>	(65,000)	(65,000)	(65,000)	(65,000)	(197,153)
<b>Operating Expenditures</b>							
Transfer to other gov/org	65,000	<b>65,000</b>	65,000	65,000	65,000	65,000	325,000
<b>Total Operating Expenditures</b>	65,000	<b>65,000</b>	65,000	65,000	65,000	65,000	325,000
<b>Operating (surplus)/deficit</b>		<b>127,847</b>					127,847
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>		<b>127,847</b>					127,847
Less: Transfer to appropriated surplus	127,847						
Add: Transfer from appropriated surplus	(127,847)	<b>(127,847)</b>					(127,847)
<b>(Surplus) applied to future years</b>							

**Economic Development North  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(229.8%)</b>	<b>(100.0%)</b>				
Property taxes	(18,949)	<b>24,631</b>					24,631
Parcel taxes	(20,537)	<b>26,606</b>					26,606
	(39,486)	<b>51,237</b>					51,237
<b>Total Operating Revenues</b>	(39,486)	<b>51,237</b>					51,237
<b>Operating Expenditures</b>							
Operating costs	1,700						
Program costs	50,000						
Wages & benefits	350						
<b>Total Operating Expenditures</b>	52,050						
<b>Operating (surplus)/deficit</b>	12,564	<b>51,237</b>					51,237
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	12,564	<b>51,237</b>					51,237
Add: Prior year (surplus) / deficit	(12,564)	<b>(51,237)</b>					(51,237)
<b>(Surplus) applied to future years</b>							

**Building Inspection  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operations	(1,329,675)	<b>(1,209,675)</b>	(1,258,062)	(1,371,288)	(1,453,565)	(1,540,779)	(6,833,369)
Operating grants	(21,900)	<b>(33,075)</b>	(15,175)	(15,175)	(15,175)	(15,175)	(93,775)
Interdepartmental recoveries	(32,500)	<b>(13,500)</b>	(15,137)	(16,287)	(17,470)	(18,690)	(81,084)
Miscellaneous		<b>(93,759)</b>	(429,665)	(301,614)	(237,672)	(172,704)	(1,235,414)
<b>Total Operating Revenues</b>	<b>(1,384,075)</b>	<b>(1,350,009)</b>	<b>(1,718,039)</b>	<b>(1,704,364)</b>	<b>(1,723,882)</b>	<b>(1,747,348)</b>	<b>(8,243,642)</b>
<b>Operating Expenditures</b>							
Administration	57,575	<b>56,584</b>	58,281	60,030	61,831	63,686	300,412
Professional fees	32,500	<b>7,500</b>	7,500	7,500	7,500	7,500	37,500
Veh & Equip ops	23,800	<b>23,800</b>	24,514	25,249	26,007	26,787	126,357
Operating costs	342,236	<b>351,613</b>	268,500	250,544	232,648	214,817	1,318,122
Program costs	54,400	<b>54,575</b>	38,312	39,462	40,645	41,865	214,859
Wages & benefits	1,077,409	<b>1,153,490</b>	1,279,882	1,311,879	1,344,676	1,378,293	6,468,220
Contributions to reserve funds	1,135,608	<b>14,537</b>	5,000	5,000	5,000	5,000	34,537
<b>Total Operating Expenditures</b>	<b>2,723,528</b>	<b>1,662,099</b>	<b>1,681,989</b>	<b>1,699,664</b>	<b>1,718,307</b>	<b>1,737,948</b>	<b>8,500,007</b>
<b>Operating (surplus)/deficit</b>	<b>1,339,453</b>	<b>312,090</b>	<b>(36,050)</b>	<b>(4,700)</b>	<b>(5,575)</b>	<b>(9,400)</b>	<b>256,365</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	78,500	<b>9,600</b>	65,050	4,700	5,575	9,400	94,325
Transfer from reserves	(25,000)		(29,000)				(29,000)
<b>Net Capital Assets funded from Operations</b>	<b>53,500</b>	<b>9,600</b>	<b>36,050</b>	<b>4,700</b>	<b>5,575</b>	<b>9,400</b>	<b>65,325</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>1,392,953</b>	<b>321,690</b>					<b>321,690</b>
Add: Prior year (surplus) / deficit	(1,392,953)	<b>(321,690)</b>					(321,690)
<b>(Surplus) applied to future years</b>							



**Building Inspection**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-0300 COMPUTER - BLDG INSPECTION	9,600	7,050	4,700	5,575	9,400	<b>36,325</b>
VH-0300 VEHICLE - BLDG INSPECTION		58,000				<b>58,000</b>
<b>Total Building Inspection</b>	9,600	65,050	4,700	5,575	9,400	<b>94,325</b>

**Building Inspection**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	1,616,163	1,564,495	1,170,479	904,283	696,525
Contributions	9,537				
Interest earned	20,202	23,467	23,410	18,086	13,930
Withdrawals for capital projects:					
Other transfers out of Reserve	81,407	417,483	289,606	225,844	161,061
<b>Closing Balance Reserve Fund</b>	<b>1,564,495</b>	<b>1,170,479</b>	<b>904,283</b>	<b>696,525</b>	<b>549,394</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	110,745	117,129	94,886	101,784	108,820
Contributions	5,000	5,000	5,000	5,000	5,000
Interest earned	1,384	1,757	1,898	2,036	2,176
Withdrawals for capital projects:					
VEHICLE - BLDG INSPECTION		(29,000)			
Total Withdrawals for capital projects		(29,000)			
<b>Closing Balance Reserve Account</b>	<b>117,129</b>	<b>94,886</b>	<b>101,784</b>	<b>108,820</b>	<b>115,996</b>

**Strategic Initiatives Overall  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operating grants	(89,487)	<b>(15,000)</b>					(15,000)
Interdepartmental recoveries	(764,390)	<b>(730,072)</b>	(792,556)	(763,089)	(786,556)	(804,990)	(3,877,263)
<b>Total Operating Revenues</b>	<b>(853,877)</b>	<b>(745,072)</b>	<b>(792,556)</b>	<b>(763,089)</b>	<b>(786,556)</b>	<b>(804,990)</b>	<b>(3,892,263)</b>
<b>Operating Expenditures</b>							
Administration	12,500	<b>15,600</b>	16,068	16,550	17,046	17,559	82,823
Professional fees	434,487	<b>325,000</b>	304,750	293,894	302,709	311,791	1,538,144
Operating costs	35,452	<b>36,452</b>	7,546	7,772	8,005	8,245	68,020
Wages & benefits	421,438	<b>452,870</b>	464,192	444,873	455,996	467,395	2,285,326
<b>Total Operating Expenditures</b>	<b>903,877</b>	<b>829,922</b>	<b>792,556</b>	<b>763,089</b>	<b>783,756</b>	<b>804,990</b>	<b>3,974,313</b>
<b>Operating (surplus)/deficit</b>	<b>50,000</b>	<b>84,850</b>			(2,800)		<b>82,050</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures		<b>5,150</b>			2,800		7,950
<b>Net Capital Assets funded from Operations</b>		<b>5,150</b>			2,800		7,950
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>50,000</b>	<b>90,000</b>					<b>90,000</b>
Add: Transfer from appropriated surplus	(50,000)	<b>(90,000)</b>					(90,000)
<b>(Surplus) applied to future years</b>							



Strategic Initiatives/Asset Management

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-0208 COMPUTER - STRATEGIC INITIATIVES OVERALL				1,400		<b>1,400</b>
PC-0209 COMPUTER - ASSET MANAGEMENT	2,350			1,400		<b>3,750</b>
PC-0210 COMPUTER - INTERGOVERNMENTAL LIAISON	2,800					<b>2,800</b>
<b>Total Strategic Initiatives/Asset Management</b>	5,150			2,800		<b>7,950</b>



**Bylaw Enforcement  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Municipal agreements	(13,466)						
Interdepartmental recoveries	(435,407)	<b>(508,026)</b>	(603,129)	(615,132)	(630,770)	(643,540)	(3,000,597)
<b>Total Operating Revenues</b>	<b>(448,873)</b>	<b>(508,026)</b>	<b>(603,129)</b>	<b>(615,132)</b>	<b>(630,770)</b>	<b>(643,540)</b>	<b>(3,000,597)</b>
<b>Operating Expenditures</b>							
Administration	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000	5,000
Professional fees	31,200	<b>1,700</b>	1,700	1,700	1,700	1,700	8,500
Veh & Equip ops	10,752	<b>10,752</b>	11,075	11,407	11,749	12,101	57,084
Operating costs	28,202	<b>26,002</b>	26,782	27,586	28,413	29,266	138,049
Wages & benefits	376,719	<b>461,353</b>	550,287	564,044	578,145	592,598	2,746,427
Contributions to reserve funds	1,000	<b>7,103</b>	7,135	7,045	6,963	6,875	35,121
<b>Total Operating Expenditures</b>	<b>448,873</b>	<b>507,910</b>	<b>597,979</b>	<b>612,782</b>	<b>627,970</b>	<b>643,540</b>	<b>2,990,181</b>
<b>Operating (surplus)/deficit</b>		<b>(116)</b>	<b>(5,150)</b>	<b>(2,350)</b>	<b>(2,800)</b>		<b>(10,416)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures			5,150	2,350	32,800		40,300
Transfer from reserves					(30,000)		(30,000)
<b>Net Capital Assets funded from Operations</b>			<b>5,150</b>	<b>2,350</b>	<b>2,800</b>		<b>10,300</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>		<b>(116)</b>					<b>(116)</b>
Add: Prior year (surplus) / deficit		<b>116</b>					<b>116</b>
<b>(Surplus) applied to future years</b>							

**Bylaw Enforcement**

**5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	<b>Total</b>
PC-0301 COMPUTER - BYLAW		5,150	2,350	2,800		<b>10,300</b>
VH-0301 VEHICLE - BYLAW				30,000		<b>30,000</b>
<b>Total Bylaw Enforcement</b>		5,150	2,350	32,800		<b>40,300</b>

**Bylaw Enforcement**

	2021	2022	2023	2024	2025
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	11,987	12,137	17,752	29,159	8,703
Contributions		5,433	11,052	8,961	11,452
Interest earned	150	182	355	583	174
Withdrawals for capital projects:					
VEHICLE - BYLAW				(30,000)	
Total Withdrawals for capital projects				(30,000)	
<b>Closing Balance Reserve Account</b>	<b>12,137</b>	<b>17,752</b>	<b>29,159</b>	<b>8,703</b>	<b>20,329</b>

**Animal Control EA A,B,C LANTZ  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>3.9%</b>	7.2%	2.7%	2.7%	2.7%	
Property taxes	(52,817)	<b>(54,874)</b>	(58,833)	(60,427)	(62,068)	(63,755)	(299,957)
	(52,817)	<b>(54,874)</b>	(58,833)	(60,427)	(62,068)	(63,755)	(299,957)
Municipal agreements	(13,050)						
Operations	(1,125)	<b>(1,125)</b>	(1,125)	(1,125)	(1,125)	(1,125)	(5,625)
<b>Total Operating Revenues</b>	<b>(66,992)</b>	<b>(55,999)</b>	<b>(59,958)</b>	<b>(61,552)</b>	<b>(63,193)</b>	<b>(64,880)</b>	<b>(305,582)</b>
<b>Operating Expenditures</b>							
Administration	5,490	<b>5,133</b>	5,287	5,445	5,609	5,777	27,251
Professional fees	2,500	<b>2,500</b>	2,575	2,652	2,732	2,814	13,273
Operating costs	54,508	<b>45,537</b>	43,903	45,220	46,577	47,974	229,211
Contributions to reserve funds	11,388	<b>4,794</b>	8,193	8,235	8,275	8,315	37,812
<b>Total Operating Expenditures</b>	<b>73,886</b>	<b>57,964</b>	<b>59,958</b>	<b>61,552</b>	<b>63,193</b>	<b>64,880</b>	<b>307,547</b>
<b>Operating (surplus)/deficit</b>	<b>6,894</b>	<b>1,965</b>					<b>1,965</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>6,894</b>	<b>1,965</b>					<b>1,965</b>
Add: Prior year (surplus) / deficit	(6,894)	<b>(1,965)</b>					(1,965)
<b>(Surplus) applied to future years</b>							

**Animal Control EA A,B,C,LANTZ**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	48,827	54,231	63,237	72,695	82,382
Contributions	4,794	8,193	8,193	8,233	8,273
Interest earned	610	813	1,265	1,454	1,648
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>54,231</b>	<b>63,237</b>	<b>72,695</b>	<b>82,382</b>	<b>92,303</b>

**Animal Control E,G & H  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>5.7%</b>	1.9%	3.2%	3.2%	3.2%	
Property taxes	(89,869)	<b>(94,996)</b>	(96,802)	(99,872)	(103,033)	(106,289)	(500,992)
	(89,869)	<b>(94,996)</b>	(96,802)	(99,872)	(103,033)	(106,289)	(500,992)
Operations	(10,525)	<b>(10,525)</b>	(10,525)	(10,525)	(10,525)	(10,525)	(52,625)
Miscellaneous	(10,730)						
<b>Total Operating Revenues</b>	<b>(111,124)</b>	<b>(105,521)</b>	<b>(107,327)</b>	<b>(110,397)</b>	<b>(113,558)</b>	<b>(116,814)</b>	<b>(553,617)</b>
<b>Operating Expenditures</b>							
Administration	9,948	<b>9,235</b>	9,512	9,797	10,091	10,394	49,029
Professional fees	13,230	<b>13,230</b>	13,627	14,036	14,457	14,890	70,240
Operating costs	89,358	<b>91,127</b>	78,131	80,475	82,889	85,375	417,997
Contributions to reserve funds	8,712	<b>3,304</b>	6,057	6,089	6,121	6,155	27,726
<b>Total Operating Expenditures</b>	<b>121,248</b>	<b>116,896</b>	<b>107,327</b>	<b>110,397</b>	<b>113,558</b>	<b>116,814</b>	<b>564,992</b>
<b>Operating (surplus)/deficit</b>	<b>10,124</b>	<b>11,375</b>					<b>11,375</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>10,124</b>	<b>11,375</b>					<b>11,375</b>
Add: Transfer from appropriated surplus	(5,000)	<b>(15,730)</b>					(15,730)
Add: Prior year (surplus) / deficit	(5,124)	<b>4,355</b>					4,355
<b>(Surplus) applied to future years</b>							

**Animal Control E,G & H**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	38,739	42,527	49,222	56,295	63,542
Contributions	3,304	6,057	6,089	6,121	6,155
Interest earned	484	638	984	1,126	1,271
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>42,527</b>	<b>49,222</b>	<b>56,295</b>	<b>63,542</b>	<b>70,968</b>

**Animal Control EA F  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>1.1%</b>	6.7%	2.7%	1.8%	1.8%	
Property taxes	(25,000)	<b>(25,265)</b>	(26,948)	(27,675)	(28,173)	(28,681)	(136,742)
	(25,000)	<b>(25,265)</b>	(26,948)	(27,675)	(28,173)	(28,681)	(136,742)
Operations	(750)	<b>(750)</b>	(750)	(750)	(750)	(750)	(3,750)
<b>Total Operating Revenues</b>	<b>(25,750)</b>	<b>(26,015)</b>	<b>(27,698)</b>	<b>(28,425)</b>	<b>(28,923)</b>	<b>(29,431)</b>	<b>(140,492)</b>
<b>Operating Expenditures</b>							
Administration	1,870	<b>1,965</b>	2,024	2,084	2,126	2,168	10,367
Professional fees	2,500	<b>2,500</b>	2,500	2,500	2,500	2,500	12,500
Operating costs	19,308	<b>21,311</b>	21,950	22,609	23,061	23,522	112,453
Contributions to reserve funds	7,175	<b>3,759</b>	1,224	1,232	1,236	1,241	8,692
<b>Total Operating Expenditures</b>	<b>30,853</b>	<b>29,535</b>	<b>27,698</b>	<b>28,425</b>	<b>28,923</b>	<b>29,431</b>	<b>144,012</b>
<b>Operating (surplus)/deficit</b>	<b>5,103</b>	<b>3,520</b>					<b>3,520</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>5,103</b>	<b>3,520</b>					<b>3,520</b>
Add: Prior year (surplus) / deficit	(5,103)	<b>(3,520)</b>					(3,520)
<b>(Surplus) applied to future years</b>							



**Animal Control EA F**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	42,143	46,429	48,349	50,548	52,795
Contributions	3,759	1,224	1,232	1,236	1,241
Interest earned	527	696	967	1,011	1,056
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>46,429</b>	<b>48,349</b>	<b>50,548</b>	<b>52,795</b>	<b>55,092</b>

**Noise Control EA A  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>8.4%</b>	9.3%	2.8%	2.8%	2.8%	
Property taxes	(15,726)	<b>(17,046)</b>	(18,630)	(19,151)	(19,687)	(20,239)	(94,753)
	(15,726)	<b>(17,046)</b>	(18,630)	(19,151)	(19,687)	(20,239)	(94,753)
Operations	(225)	<b>(225)</b>	(225)	(225)	(225)	(225)	(1,125)
<b>Total Operating Revenues</b>	<b>(15,951)</b>	<b>(17,271)</b>	<b>(18,855)</b>	<b>(19,376)</b>	<b>(19,912)</b>	<b>(20,464)</b>	<b>(95,878)</b>
<b>Operating Expenditures</b>							
Administration	1,060	<b>1,236</b>	1,273	1,311	1,350	1,391	6,561
Professional fees	2,600	<b>2,600</b>	2,678	2,758	2,841	2,926	13,803
Operating costs	11,108	<b>12,877</b>	13,263	13,661	14,071	14,493	68,365
Contributions to reserve funds	2,426	<b>4,234</b>	1,641	1,646	1,650	1,654	10,825
<b>Total Operating Expenditures</b>	<b>17,194</b>	<b>20,947</b>	<b>18,855</b>	<b>19,376</b>	<b>19,912</b>	<b>20,464</b>	<b>99,554</b>
<b>Operating (surplus)/deficit</b>	<b>1,243</b>	<b>3,676</b>					<b>3,676</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>1,243</b>	<b>3,676</b>					<b>3,676</b>
Add: Prior year (surplus) / deficit	(1,243)	<b>(3,676)</b>					(3,676)
<b>(Surplus) applied to future years</b>							

**Noise Control EA A**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	9,339	13,690	13,895	14,178	14,471
Contributions	4,234		5	9	13
Interest earned	117	205	278	284	289
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>13,690</b>	<b>13,895</b>	<b>14,178</b>	<b>14,471</b>	<b>14,773</b>

**NOISE CONTROL - AREA B  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>9.6%</b>	9.3%	2.6%	2.6%	2.6%	
Property taxes	(14,048)	<b>(15,397)</b>	(16,834)	(17,271)	(17,720)	(18,184)	(85,406)
	(14,048)	<b>(15,397)</b>	(16,834)	(17,271)	(17,720)	(18,184)	(85,406)
Operations	(225)	<b>(225)</b>	(225)	(225)	(225)	(225)	(1,125)
<b>Total Operating Revenues</b>	<b>(14,273)</b>	<b>(15,622)</b>	<b>(17,059)</b>	<b>(17,496)</b>	<b>(17,945)</b>	<b>(18,409)</b>	<b>(86,531)</b>
<b>Operating Expenditures</b>							
Administration	995	<b>1,177</b>	1,212	1,249	1,286	1,325	6,249
Professional fees	2,000	<b>3,000</b>	2,000	2,000	2,000	2,000	11,000
Operating costs	11,058	<b>12,827</b>	13,212	13,608	14,016	14,437	68,100
Contributions to reserve funds	1,749	<b>3,099</b>	635	639	643	647	5,663
<b>Total Operating Expenditures</b>	<b>15,802</b>	<b>20,103</b>	<b>17,059</b>	<b>17,496</b>	<b>17,945</b>	<b>18,409</b>	<b>91,012</b>
<b>Operating (surplus)/deficit</b>	<b>1,529</b>	<b>4,481</b>					<b>4,481</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>1,529</b>	<b>4,481</b>					<b>4,481</b>
Add: Prior year (surplus) / deficit	(1,529)	<b>(4,481)</b>					(4,481)
<b>(Surplus) applied to future years</b>							

**Noise Control EA B**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	14,080	17,355	18,250	19,254	20,282
Contributions	3,099	635	639	643	647
Interest earned	176	260	365	385	406
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>17,355</b>	<b>18,250</b>	<b>19,254</b>	<b>20,282</b>	<b>21,335</b>

**NOISE CONTROL - AREA C  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>35.9%</b>	19.6%	20.0%	9.9%	6.0%	
Property taxes	(7,456)	<b>(10,134)</b>	(12,118)	(14,548)	(15,991)	(16,947)	(69,738)
	(7,456)	<b>(10,134)</b>	(12,118)	(14,548)	(15,991)	(16,947)	(69,738)
Municipal agreements	(5,895)						
Operations	(225)	<b>(225)</b>	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		<b>(4,000)</b>	(3,000)	(1,000)			(8,000)
<b>Total Operating Revenues</b>	<b>(13,576)</b>	<b>(14,359)</b>	<b>(15,343)</b>	<b>(15,773)</b>	<b>(16,216)</b>	<b>(17,172)</b>	<b>(78,863)</b>
<b>Operating Expenditures</b>							
Administration	935	<b>1,078</b>	1,110	1,144	1,178	1,213	5,723
Professional fees	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000	5,000
Operating costs	10,958	<b>12,727</b>	13,109	13,502	13,907	14,324	67,569
Contributions to reserve funds	718	<b>120</b>	124	127	131	635	1,137
<b>Total Operating Expenditures</b>	<b>13,611</b>	<b>14,925</b>	<b>15,343</b>	<b>15,773</b>	<b>16,216</b>	<b>17,172</b>	<b>79,429</b>
<b>Operating (surplus)/deficit</b>	<b>35</b>	<b>566</b>					<b>566</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>35</b>	<b>566</b>					<b>566</b>
Add: Prior year (surplus) / deficit	(35)	<b>(566)</b>					(566)
<b>(Surplus) applied to future years</b>							

**Noise Control EA C**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	23,550	23,964	24,443	25,052	25,673
Contributions	120	120	120	120	120
Interest earned	294	359	489	501	513
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>23,964</b>	<b>24,443</b>	<b>25,052</b>	<b>25,673</b>	<b>26,306</b>

**NOISE CONTROL - AREA E  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>6.6%</b>	9.5%	2.7%	2.7%	2.7%	
Property taxes	(13,878)	<b>(14,798)</b>	(16,197)	(16,630)	(17,075)	(17,534)	(82,234)
	(13,878)	<b>(14,798)</b>	(16,197)	(16,630)	(17,075)	(17,534)	(82,234)
Operations	(225)	<b>(225)</b>	(225)	(225)	(225)	(225)	(1,125)
<b>Total Operating Revenues</b>	<b>(14,103)</b>	<b>(15,023)</b>	<b>(16,422)</b>	<b>(16,855)</b>	<b>(17,300)</b>	<b>(17,759)</b>	<b>(83,359)</b>
<b>Operating Expenditures</b>							
Administration	937	<b>1,125</b>	1,159	1,194	1,230	1,267	5,975
Professional fees	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500	7,500
Operating costs	10,983	<b>12,752</b>	13,134	13,528	13,934	14,352	67,700
Contributions to reserve funds	753	<b>2,484</b>	629	633	636	640	5,022
<b>Total Operating Expenditures</b>	<b>14,173</b>	<b>17,861</b>	<b>16,422</b>	<b>16,855</b>	<b>17,300</b>	<b>17,759</b>	<b>86,197</b>
<b>Operating (surplus)/deficit</b>	<b>70</b>	<b>2,838</b>					<b>2,838</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>70</b>	<b>2,838</b>					<b>2,838</b>
Add: Prior year (surplus) / deficit	(70)	<b>(2,838)</b>					(2,838)
<b>(Surplus) applied to future years</b>							



**Noise Control EA E**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	11,732	14,363	15,207	16,144	17,103
Contributions	2,484	629	633	636	640
Interest earned	147	215	304	323	342
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>14,363</b>	<b>15,207</b>	<b>16,144</b>	<b>17,103</b>	<b>18,085</b>

**NOISE CONTROL - AREA G  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(28.7%)</b>	2.7%	2.7%	2.7%	2.7%	
Property taxes	(22,952)	<b>(16,355)</b>	(16,792)	(17,243)	(17,707)	(18,184)	(86,281)
	(22,952)	<b>(16,355)</b>	(16,792)	(17,243)	(17,707)	(18,184)	(86,281)
Operations	(225)	<b>(225)</b>	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous	(9,000)						
<b>Total Operating Revenues</b>	<b>(32,177)</b>	<b>(16,580)</b>	<b>(17,017)</b>	<b>(17,468)</b>	<b>(17,932)</b>	<b>(18,409)</b>	<b>(87,406)</b>
<b>Operating Expenditures</b>							
Administration	1,490	<b>1,623</b>	1,671	1,721	1,773	1,826	8,614
Professional fees	7,000	<b>1,500</b>	1,500	1,500	1,500	1,500	7,500
Operating costs	11,008	<b>12,777</b>	13,160	13,555	13,962	14,380	67,834
Contributions to reserve funds	106	<b>2,082</b>	686	692	697	703	4,860
<b>Total Operating Expenditures</b>	<b>19,604</b>	<b>17,982</b>	<b>17,017</b>	<b>17,468</b>	<b>17,932</b>	<b>18,409</b>	<b>88,808</b>
<b>Operating (surplus)/deficit</b>	<b>(12,573)</b>	<b>1,402</b>					<b>1,402</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>(12,573)</b>	<b>1,402</b>					<b>1,402</b>
Add: Prior year (surplus) / deficit	12,573	<b>(1,402)</b>					(1,402)
<b>(Surplus) applied to future years</b>							

**Noise Control EA G**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	6,892	9,060	9,882	10,772	11,684
Contributions	2,082	686	692	697	703
Interest earned	86	136	198	215	234
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>9,060</b>	<b>9,882</b>	<b>10,772</b>	<b>11,684</b>	<b>12,621</b>

**Hazardous Properties  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(18.2%)</b>	(0.5%)	2.4%	2.4%	2.4%	
Property taxes	(22,311)	<b>(18,251)</b>	(18,156)	(18,596)	(19,050)	(19,515)	(93,568)
	(22,311)	<b>(18,251)</b>	(18,156)	(18,596)	(19,050)	(19,515)	(93,568)
Municipal agreements	(2,314)						
Operations	(150,000)						
Miscellaneous		<b>(150,000)</b>	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
<b>Total Operating Revenues</b>	<b>(174,625)</b>	<b>(168,251)</b>	<b>(168,156)</b>	<b>(168,596)</b>	<b>(169,050)</b>	<b>(169,515)</b>	<b>(843,568)</b>
<b>Operating Expenditures</b>							
Administration	1,240	<b>1,308</b>	1,347	1,387	1,429	1,472	6,943
Professional fees	3,500	<b>3,500</b>	3,500	3,500	3,500	3,500	17,500
Operating costs	11,008	<b>12,777</b>	13,160	13,555	13,962	14,380	67,834
Program costs	150,000	<b>150,000</b>	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	17,954	<b>4,840</b>	149	154	159	163	5,465
<b>Total Operating Expenditures</b>	<b>183,702</b>	<b>172,425</b>	<b>168,156</b>	<b>168,596</b>	<b>169,050</b>	<b>169,515</b>	<b>847,742</b>
<b>Operating (surplus)/deficit</b>	<b>9,077</b>	<b>4,174</b>					<b>4,174</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>9,077</b>	<b>4,174</b>					<b>4,174</b>
Add: Prior year (surplus) / deficit	(9,077)	<b>(4,174)</b>					(4,174)
<b>(Surplus) applied to future years</b>							

**Hazardous Properties**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	76,061	81,852	83,229	85,048	86,908
Contributions	4,840	149	154	159	163
Interest earned	951	1,228	1,665	1,701	1,738
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>81,852</b>	<b>83,229</b>	<b>85,048</b>	<b>86,908</b>	<b>88,809</b>

**Unsightly Premises  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>4.3%</b>	23.1%	2.7%	2.8%	2.8%	
Property taxes	(12,658)	<b>(13,202)</b>	(16,254)	(16,701)	(17,162)	(17,636)	(80,955)
	(12,658)	<b>(13,202)</b>	(16,254)	(16,701)	(17,162)	(17,636)	(80,955)
Municipal agreements	(1,313)						
Operations	(150,150)	<b>(150)</b>	(150)	(150)	(150)	(150)	(750)
Miscellaneous		<b>(150,000)</b>	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
<b>Total Operating Revenues</b>	<b>(164,121)</b>	<b>(163,352)</b>	<b>(166,404)</b>	<b>(166,851)</b>	<b>(167,312)</b>	<b>(167,786)</b>	<b>(831,705)</b>
<b>Operating Expenditures</b>							
Administration	1,030	<b>1,164</b>	1,199	1,234	1,272	1,310	6,179
Professional fees	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500	7,500
Operating costs	11,408	<b>13,177</b>	13,572	13,979	14,399	14,831	69,958
Program costs	150,000	<b>150,000</b>	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	1,013	<b>129</b>	133	138	141	145	686
<b>Total Operating Expenditures</b>	<b>164,951</b>	<b>165,970</b>	<b>166,404</b>	<b>166,851</b>	<b>167,312</b>	<b>167,786</b>	<b>834,323</b>
<b>Operating (surplus)/deficit</b>	<b>830</b>	<b>2,618</b>					<b>2,618</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>830</b>	<b>2,618</b>					<b>2,618</b>
Add: Prior year (surplus) / deficit	(830)	<b>(2,618)</b>					(2,618)
<b>(Surplus) applied to future years</b>							

**Unightly Premises**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	32,525	33,061	33,690	34,502	35,333
Contributions	129	133	138	141	141
Interest earned	407	496	674	690	707
Withdrawals for capital projects:					
<b>Closing Balance Reserve Fund</b>	<b>33,061</b>	<b>33,690</b>	<b>34,502</b>	<b>35,333</b>	<b>36,181</b>



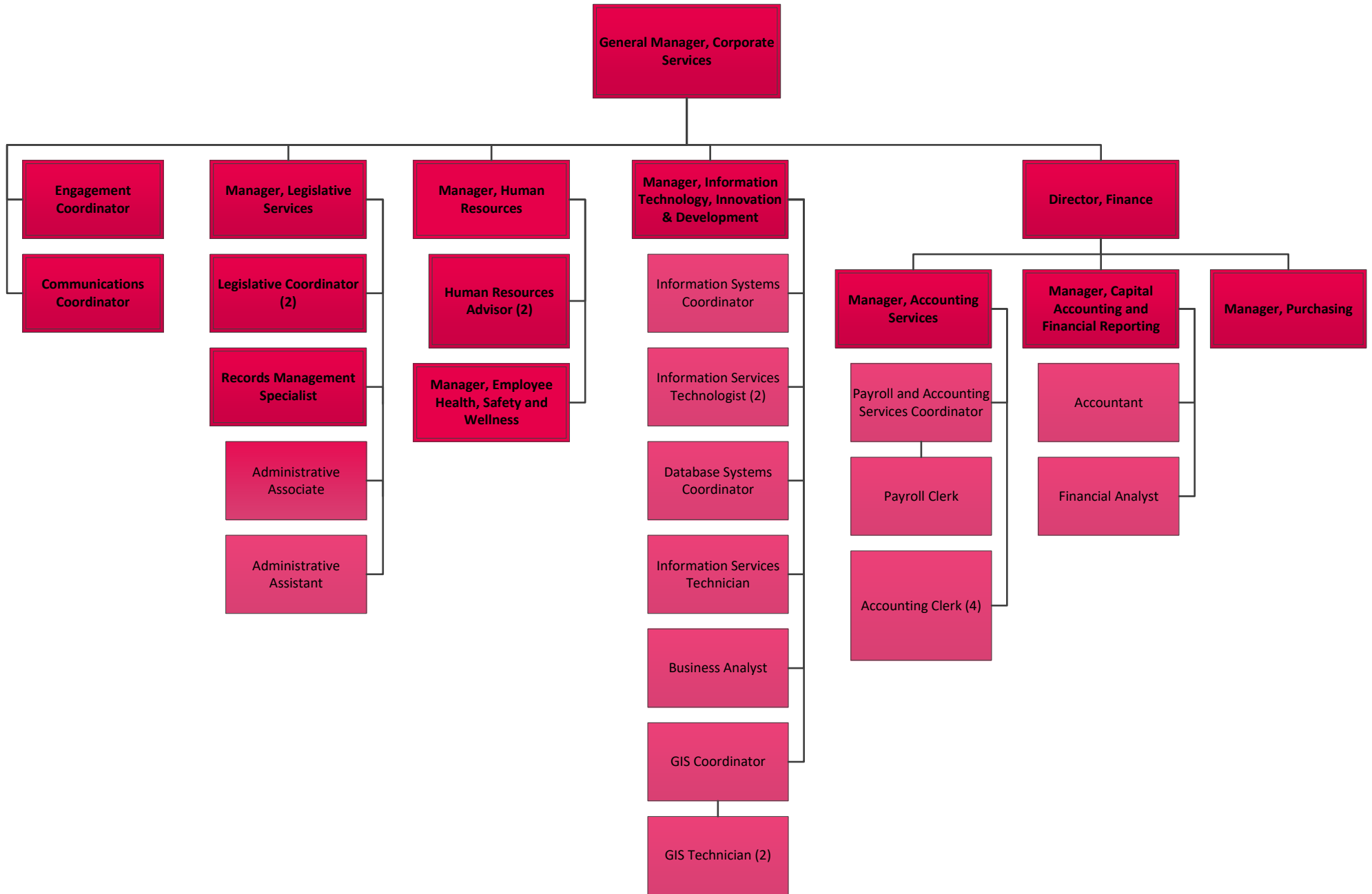
**Community Works Fund Projects  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operating grants	(50,000)	<b>(125,000)</b>	(125,000)	(125,000)	(125,000)	(125,000)	(625,000)
<b>Total Operating Revenues</b>	(50,000)	<b>(125,000)</b>	(125,000)	(125,000)	(125,000)	(125,000)	(625,000)
<b>Operating Expenditures</b>							
Operating costs	50,000	<b>125,000</b>	125,000	125,000	125,000	125,000	625,000
<b>Total Operating Expenditures</b>	50,000	<b>125,000</b>	125,000	125,000	125,000	125,000	625,000
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							



# CORPORATE SERVICES

Updated October 22, 2020



**CORPORATE SERVICES  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>10.2%</b>	6.6%	2.9%	2.8%	2.9%	
Property taxes	(5,667,657)	<b>(6,245,305)</b>	(6,659,057)	(6,854,843)	(7,045,705)	(7,248,132)	(34,053,042)
	(5,667,657)	<b>(6,245,305)</b>	(6,659,057)	(6,854,843)	(7,045,705)	(7,248,132)	(34,053,042)
Municipal agreements	(39,967)	<b>(13,490)</b>	(14,990)	(13,490)	(14,990)	(13,490)	(70,450)
Operations	(43,424)	<b>(10,000)</b>	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(200,000)	<b>(250,000)</b>	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Operating grants	(1,659,529)	<b>(1,129,287)</b>	(933,287)	(933,287)	(933,287)	(933,287)	(4,862,435)
Grants in lieu of taxes	(67,935)	<b>(67,935)</b>	(67,935)	(67,935)	(67,935)	(67,935)	(339,675)
Interdepartmental recoveries	(6,654,810)	<b>(6,352,173)</b>	(7,298,208)	(7,438,426)	(7,706,086)	(7,908,820)	(36,703,713)
Miscellaneous	(6,156,755)	<b>(6,066,699)</b>	(6,163,698)	(5,960,299)	(5,939,735)	(5,924,129)	(30,054,560)
<b>Total Operating Revenues</b>	<b>(20,490,077)</b>	<b>(20,134,889)</b>	<b>(21,397,175)</b>	<b>(21,528,280)</b>	<b>(21,967,738)</b>	<b>(22,355,793)</b>	<b>(107,383,875)</b>
<b>Operating Expenditures</b>							
Administration	345,775	<b>321,248</b>	335,038	345,029	355,317	365,916	1,722,548
Community grants	124,050	<b>119,250</b>	119,250	119,250	119,250	119,250	596,250
Legislative	829,910	<b>841,924</b>	1,041,122	891,497	917,183	943,640	4,635,366
Professional fees	1,202,297	<b>1,262,584</b>	770,411	723,375	741,924	737,032	4,235,326
Building ops	485,389	<b>529,294</b>	545,173	561,528	578,374	595,726	2,810,095
Veh & Equip ops	559,250	<b>544,611</b>	555,712	567,146	578,921	591,049	2,837,439
Operating costs	2,088,015	<b>2,133,872</b>	2,004,144	1,972,734	2,091,302	2,093,433	10,295,485
Wages & benefits	5,583,361	<b>5,901,754</b>	6,449,932	6,611,181	6,776,461	6,945,873	32,685,201
Transfer to other gov/org	3,929,254	<b>3,264,486</b>	3,338,421	3,414,573	3,493,010	3,573,801	17,084,291
Contributions to reserve funds	1,486,176	<b>1,935,756</b>	246,528	395,790	430,547	521,975	3,530,596
Debt interest	2,576,811	<b>2,512,852</b>	2,479,173	2,450,283	2,437,398	2,424,450	12,304,156
<b>Total Operating Expenditures</b>	<b>19,210,288</b>	<b>19,367,631</b>	<b>17,884,904</b>	<b>18,052,386</b>	<b>18,519,687</b>	<b>18,912,145</b>	<b>92,736,753</b>
<b>Operating (surplus)/deficit</b>	<b>(1,279,789)</b>	<b>(767,258)</b>	<b>(3,512,271)</b>	<b>(3,475,894)</b>	<b>(3,448,051)</b>	<b>(3,443,648)</b>	<b>(14,647,122)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,827,200	<b>1,579,790</b>	494,980	504,050	277,738	319,335	3,175,893
Transfer from reserves	(1,534,000)	<b>(1,230,850)</b>	(222,350)	(245,850)	(48,600)	(95,850)	(1,843,500)
Grants and other		<b>(2,730)</b>					(2,730)
<b>Net Capital Assets funded from Operations</b>	<b>293,200</b>	<b>346,210</b>	<b>272,630</b>	<b>258,200</b>	<b>229,138</b>	<b>223,485</b>	<b>1,329,663</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	3,368,374	<b>3,279,007</b>	3,239,641	3,217,694	3,218,913	3,220,163	16,175,418
<b>Total Capital Financing Charges</b>	<b>3,368,374</b>	<b>3,279,007</b>	<b>3,239,641</b>	<b>3,217,694</b>	<b>3,218,913</b>	<b>3,220,163</b>	<b>16,175,418</b>
<b>Net (surplus)/deficit for the year</b>	<b>2,381,785</b>	<b>2,857,959</b>					<b>2,857,959</b>
Add: Transfer from appropriated surplus	(797,799)	<b>(495,595)</b>					(495,595)
Add: Prior year (surplus) / deficit	(1,583,986)	<b>(2,362,364)</b>					(2,362,364)
<b>(Surplus) applied to future years</b>							

**CORPORATE SERVICES  
SUMMARY OF TAX REQUISITIONS  
2021 to 2025**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
<b>Administration</b>										
0100 ADMINISTRATION - OVERALL	(2,870,472)	2.4%	(3,131,975)	9.1%	(3,225,934)	3.0%	(3,322,712)	3.0%	(3,422,394)	3.0%
0113 ADMINISTRATION - GIS/MAPPING	(11,654)	(6.3%)	(13,154)	12.9%	(11,654)	(11.4%)	(13,154)	12.9%	(11,654)	(11.4%)
0198 COMMUNITY GRANTS	(115,813)	(130.1%)	(119,015)	2.8%	(119,015)		(119,015)		(119,015)	
	(\$2,997,939)		(\$3,264,144)		(\$3,356,603)		(\$3,454,881)		(\$3,553,063)	
<b>Electoral Area Administration</b>										
1500 ELECTORAL AREAS ONLY	(376,700)	(10.1%)	(390,579)	3.7%	(407,194)	4.3%	(424,896)	4.3%	(442,919)	4.2%
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(322,961)	2.9%	(383,423)	18.7%	(420,403)	9.6%	(460,666)	9.6%	(495,813)	7.6%
	(\$699,661)		(\$774,002)		(\$827,597)		(\$885,562)		(\$938,732)	
<b>Regional Library</b>										
1300 VAN ISL REGIONAL LIBRARY	(2,441,199)	2.1%	(2,514,435)	3.0%	(2,589,868)	3.0%	(2,667,564)	3.0%	(2,747,591)	3.0%
	(\$2,441,199)		(\$2,514,435)		(\$2,589,868)		(\$2,667,564)		(\$2,747,591)	
<b>Feasibility Studies</b>										
8000 FEASIBILITY STUDY FND AREA A	(20,000)		(20,000)		(20,000)		(4,658)	(76.7%)		(100.0%)
8001 FEASIBILITY STUDY FUND AREA B	(20,000)		(20,000)		(20,000)		(11,400)	(43.0%)		(100.0%)
8004 FEASIBILITY STUDY FUND AREA E	(7,750)	(74.2%)	(15,000)	93.5%	(10,000)	(33.3%)	(9,736)	(2.6%)		(100.0%)
8005 FEASIBILITY STUDY FUND AREA F	(20,000)		(20,000)		(20,000)		(4,658)	(76.7%)		(100.0%)
8006 FEASIBILITY STUDY FUND AREA G	(10,000)	(50.0%)	(20,000)	100.0%	(2,029)	(89.9%)		(100.0%)		
8007 FEASIBILITY STUDY FUND AREA H	(20,000)		(4,230)	(78.9%)		(100.0%)				
	(\$97,750)		(\$99,230)		(\$72,029)		(\$30,452)			
<b>House Numbering</b>										
4300 HOUSE NUMBERING	(22,246)	(0.9%)	(22,236)		(22,236)		(22,236)		(22,236)	
	(\$22,246)		(\$22,236)		(\$22,236)		(\$22,236)		(\$22,236)	
<b>Total CORPORATE SERVICES</b>	(6,258,795)	9.7%	(6,674,047)	6.6%	(6,868,333)	2.9%	(7,060,695)	2.8%	(7,261,622)	2.8%

**Administration  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.4%</b>	9.1%	3.0%	3.0%	3.0%	
Property taxes	(2,804,454)	<b>(2,870,472)</b>	(3,131,975)	(3,225,934)	(3,322,712)	(3,422,394)	(15,973,487)
	(2,804,454)	<b>(2,870,472)</b>	(3,131,975)	(3,225,934)	(3,322,712)	(3,422,394)	(15,973,487)
Municipal agreements	(12,442)	<b>(11,654)</b>	(13,154)	(11,654)	(13,154)	(11,654)	(61,270)
Operations	(43,424)	<b>(10,000)</b>	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(200,000)	<b>(250,000)</b>	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Operating grants	(60,914)	<b>(272,017)</b>	(76,017)	(76,017)	(76,017)	(76,017)	(576,085)
Grants in lieu of taxes	(65,000)	<b>(65,000)</b>	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(6,509,871)	<b>(6,128,619)</b>	(7,024,654)	(7,234,872)	(7,522,532)	(7,745,266)	(35,655,943)
Miscellaneous	(211,570)	<b>(264,722)</b>	(265,749)	(266,808)	(267,898)	(269,021)	(1,334,198)
<b>Total Operating Revenues</b>	<b>(9,907,675)</b>	<b>(9,872,484)</b>	<b>(10,836,549)</b>	<b>(11,140,285)</b>	<b>(11,527,313)</b>	<b>(11,849,352)</b>	<b>(55,225,983)</b>
<b>Operating Expenditures</b>							
Administration	258,050	<b>244,281</b>	251,609	259,158	266,932	274,941	1,296,921
Legislative	569,433	<b>575,889</b>	593,165	610,960	629,289	648,168	3,057,471
Professional fees	1,182,297	<b>1,217,584</b>	749,811	702,156	720,069	714,521	4,104,141
Building ops	465,622	<b>508,708</b>	523,969	539,688	555,879	572,556	2,700,800
Veh & Equip ops	554,148	<b>539,509</b>	550,457	561,733	573,346	585,307	2,810,352
Operating costs	1,661,705	<b>1,689,391</b>	1,569,069	1,525,217	1,630,973	1,619,905	8,034,555
Wages & benefits	5,306,506	<b>5,668,708</b>	6,211,060	6,366,337	6,525,496	6,688,633	31,460,234
Transfer to other gov/org		<b>23,287</b>	23,986	24,705	25,446	26,210	123,634
Contributions to reserve funds	1,215,639	<b>1,696,461</b>	120,393	297,031	373,551	495,626	2,983,062
<b>Total Operating Expenditures</b>	<b>11,213,400</b>	<b>12,163,818</b>	<b>10,593,519</b>	<b>10,886,985</b>	<b>11,300,981</b>	<b>11,625,867</b>	<b>56,571,170</b>
<b>Operating (surplus)/deficit</b>	<b>1,305,725</b>	<b>2,291,334</b>	<b>(243,030)</b>	<b>(253,300)</b>	<b>(226,332)</b>	<b>(223,485)</b>	<b>1,345,187</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	1,802,200	<b>1,578,390</b>	465,380	499,150	274,932	319,335	3,137,187
Transfer from reserves	(1,534,000)	<b>(1,205,850)</b>	(222,350)	(245,850)	(48,600)	(95,850)	(1,818,500)
Grants and other		<b>(2,730)</b>					(2,730)
<b>Net Capital Assets funded from Operations</b>	<b>268,200</b>	<b>369,810</b>	<b>243,030</b>	<b>253,300</b>	<b>226,332</b>	<b>223,485</b>	<b>1,315,957</b>
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	<b>1,573,925</b>	<b>2,661,144</b>					<b>2,661,144</b>
Add: Transfer from appropriated surplus	(300,495)	<b>(495,595)</b>					(495,595)
Add: Prior year (surplus) / deficit	(1,273,430)	<b>(2,165,549)</b>					(2,165,549)
<b>(Surplus) applied to future years</b>							



Corporate Administration Summary

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
AD-0001 ASSET MANAGEMENT	150,000					<b>150,000</b>
MJ-0108 MAJOR CAP - BLDG OPS/OTHER	10,000	10,000	10,000	10,000	10,000	<b>50,000</b>
MJ-0109 MAJOR CAP - BUILDING OPS			200,000			<b>200,000</b>
MN-0108 MINOR CAP - BLDG OPS/OTHER	5,000	5,000	5,000	5,000		<b>20,000</b>
MN-0109 MINOR CAP - ADMINISTRATION BLDG OPS	150,000	40,000	40,000	40,000	40,000	<b>310,000</b>
PC-0103 COMPUTER - CAO	5,000		2,800	750	5,150	<b>13,700</b>
PC-0104 COMPUTER - HUMAN RESOURCES	2,350	2,350	6,130	3,173		<b>14,003</b>
PC-0105 COMPUTER - FINANCE	7,950	10,750	13,790	7,168	9,400	<b>49,058</b>
PC-0106 COMPUTER - INFO SYSTEMS	2,800	7,500	13,940	5,855	2,800	<b>32,895</b>
PC-0107 COMPUTER - LEGISLATIVE SERVICES	3,290	24,350	840	7,755	7,950	<b>44,185</b>
PC-0108 COMPUTER - BLDG OPS/OTHER	2,800	280	2,800	6,631	3,035	<b>15,546</b>
PC-0110 COMPUTER - COMMUNICATIONS	2,350	2,800			5,150	<b>10,300</b>
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,135,850	332,350	155,850	188,600	205,850	<b>2,018,500</b>
PC-0113 COMPUTER - GIS & MAPPING	41,000		18,000			<b>59,000</b>
VH-0108 VEHICLE - BLDG OPS/OTHER	60,000	30,000	30,000		30,000	<b>150,000</b>
<b>Total Corporate Administration Summary</b>	<b>1,578,390</b>	<b>465,380</b>	<b>499,150</b>	<b>274,932</b>	<b>319,335</b>	<b>3,137,187</b>

**Corporate Administration Summary**

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	3,578,249	4,089,809	4,075,306	4,233,983	4,639,483
Contributions	1,612,682	116,500	293,021	369,421	491,372
Interest earned	44,728	61,347	81,506	84,679	92,790
Withdrawals for capital projects:					
ASSET MANAGEMENT	(150,000)				
MAJOR CAP - BUILDING OPS			(200,000)		
COMPUTER - INFO SERVICES CAPITAL	(995,850)	(192,350)	(15,850)	(48,600)	(65,850)
Total Withdrawals for capital projects	(1,145,850)	(192,350)	(215,850)	(48,600)	(65,850)
<b>Closing Balance Reserve Fund</b>	<b>4,089,809</b>	<b>4,075,306</b>	<b>4,233,983</b>	<b>4,639,483</b>	<b>5,157,795</b>
<b>RESERVE ACCOUNT FUNDS</b>					
<b>Opening Balance Reserve Account</b>	736,931	766,143	747,635	732,588	747,240
Contributions	80,000				
Interest earned	9,212	11,492	14,953	14,652	14,945
Withdrawals for capital projects:					
VEHICLE - BLDG OPS/OTHER	(60,000)	(30,000)	(30,000)		(30,000)
Total Withdrawals for capital projects	(60,000)	(30,000)	(30,000)		(30,000)
<b>Closing Balance Reserve Account</b>	<b>766,143</b>	<b>747,635</b>	<b>732,588</b>	<b>747,240</b>	<b>732,185</b>

**Community Grants  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(130.1%)</b>	2.8%				
Property taxes	384,963	<b>(115,813)</b>	(119,015)	(119,015)	(119,015)	(119,015)	(591,873)
	384,963	<b>(115,813)</b>	(119,015)	(119,015)	(119,015)	(119,015)	(591,873)
Grants in lieu of taxes	(435)	<b>(435)</b>	(435)	(435)	(435)	(435)	(2,175)
<b>Total Operating Revenues</b>	384,528	<b>(116,248)</b>	(119,450)	(119,450)	(119,450)	(119,450)	(594,048)
<b>Operating Expenditures</b>							
Administration	200	<b>200</b>	200	200	200	200	1,000
Community grants	124,050	<b>119,250</b>	119,250	119,250	119,250	119,250	596,250
<b>Total Operating Expenditures</b>	124,250	<b>119,450</b>	119,450	119,450	119,450	119,450	597,250
<b>Operating (surplus)/deficit</b>	508,778	<b>3,202</b>					3,202
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	508,778	<b>3,202</b>					3,202
Add: Transfer from appropriated surplus	(497,304)						
Add: Prior year (surplus) / deficit	(11,474)	<b>(3,202)</b>					(3,202)
<b>(Surplus) applied to future years</b>							

**House Numbering  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		(1.0%)					
Property taxes	(20,613)	<b>(20,410)</b>	(20,400)	(20,400)	(20,400)	(20,400)	(102,010)
	(20,613)	<b>(20,410)</b>	(20,400)	(20,400)	(20,400)	(20,400)	(102,010)
Municipal agreements	(1,827)	<b>(1,836)</b>	(1,836)	(1,836)	(1,836)	(1,836)	(9,180)
<b>Total Operating Revenues</b>	<b>(22,440)</b>	<b>(22,246)</b>	<b>(22,236)</b>	<b>(22,236)</b>	<b>(22,236)</b>	<b>(22,236)</b>	<b>(111,190)</b>
<b>Operating Expenditures</b>							
Administration	2,040	<b>1,836</b>	1,836	1,836	1,836	1,836	9,180
Operating costs	20,400	<b>20,400</b>	20,400	20,400	20,400	20,400	102,000
<b>Total Operating Expenditures</b>	<b>22,440</b>	<b>22,236</b>	<b>22,236</b>	<b>22,236</b>	<b>22,236</b>	<b>22,236</b>	<b>111,180</b>
<b>Operating (surplus)/deficit</b>		<b>(10)</b>					<b>(10)</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>		<b>(10)</b>					<b>(10)</b>
Add: Prior year (surplus) / deficit		<b>10</b>					<b>10</b>
<b>(Surplus) applied to future years</b>							



**Electoral Area Administration  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		(1.0%)	10.6%	6.9%	7.0%	6.0%	
Property taxes	(706,915)	<b>(699,661)</b>	(774,002)	(827,597)	(885,562)	(938,732)	(4,125,554)
	(706,915)	<b>(699,661)</b>	(774,002)	(827,597)	(885,562)	(938,732)	(4,125,554)
Municipal agreements	(25,698)						
Operating grants	(60,000)	<b>(60,000)</b>	(60,000)	(60,000)	(60,000)	(60,000)	(300,000)
Grants in lieu of taxes	(2,500)	<b>(2,500)</b>	(2,500)	(2,500)	(2,500)	(2,500)	(12,500)
Interdepartmental recoveries	(144,939)	<b>(223,554)</b>	(273,554)	(203,554)	(183,554)	(163,554)	(1,047,770)
Miscellaneous		<b>(10,118)</b>	(179,135)	(25,514)	(15,526)	(10,495)	(240,788)
<b>Total Operating Revenues</b>	(940,052)	<b>(995,833)</b>	(1,289,191)	(1,119,165)	(1,147,142)	(1,175,281)	(5,726,612)
<b>Operating Expenditures</b>							
Administration	85,485	<b>74,931</b>	81,393	83,835	86,349	88,939	415,447
Legislative	260,477	<b>266,035</b>	447,957	280,537	287,894	295,472	1,577,895
Professional fees	20,000	<b>20,000</b>	20,600	21,219	21,855	22,511	106,185
Building ops	19,767	<b>20,586</b>	21,204	21,840	22,495	23,170	109,295
Veh & Equip ops	5,102	<b>5,102</b>	5,255	5,413	5,575	5,742	27,087
Operating costs	405,910	<b>424,081</b>	414,675	427,117	439,929	453,128	2,158,930
Wages & benefits	276,855	<b>233,046</b>	238,872	244,844	250,965	257,240	1,224,967
Contributions to reserve funds	84,714	<b>144,275</b>	29,635	29,460	29,274	29,079	261,723
<b>Total Operating Expenditures</b>	1,158,310	<b>1,188,056</b>	1,259,591	1,114,265	1,144,336	1,175,281	5,881,529
<b>Operating (surplus)/deficit</b>	218,258	<b>192,223</b>	(29,600)	(4,900)	(2,806)		154,917
<b>Capital Asset Expenditures</b>							
Capital expenditures	25,000	<b>1,400</b>	29,600	4,900	2,806		38,706
<b>Net Capital Assets funded from Operations</b>	25,000	<b>1,400</b>	29,600	4,900	2,806		38,706
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	243,258	<b>193,623</b>					193,623
Add: Prior year (surplus) / deficit	(243,258)	<b>(193,623)</b>					(193,623)
<b>(Surplus) applied to future years</b>							



Electoral Area Administration

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-1500 COMPUTER - EA ONLY		600	4,900			<b>5,500</b>
PC-1502 COMPUTER - EA'S ONLY BLD POLICY & ADV	1,400			2,806		<b>4,206</b>
VH-1502 VEHICLE - EA'S ONLY BLD POLICY & ADV		29,000				<b>29,000</b>
<b>Total Electoral Area Administration</b>	1,400	29,600	4,900	2,806		<b>38,706</b>

	2021	2022	2023	2024	2025
<b>RESERVE FUNDS</b>					
<b>Opening Balance Reserve Fund</b>	142,355	277,096	299,574	323,712	338,159
Contributions	143,080	28,440	28,265	28,079	27,884
Interest earned	1,779	4,156	5,991	6,474	6,763
Withdrawals for capital projects:					
Other transfers out of Reserve	10,118	10,118	10,118	20,106	25,137
<b>Closing Balance Reserve Fund</b>	<b>277,096</b>	<b>299,574</b>	<b>323,712</b>	<b>338,159</b>	<b>347,669</b>



**Feasibility Study Fund EA A  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Property taxes	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(4,658)	(100.0%)	(64,658)
	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(4,658)		(64,658)
<b>Total Operating Revenues</b>	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(4,658)		(64,658)
<b>Operating Expenditures</b>							
Contributions to reserve funds	20,000	<b>20,000</b>	20,000	20,000	4,658		64,658
<b>Total Operating Expenditures</b>	20,000	<b>20,000</b>	20,000	20,000	4,658		64,658
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**Feasibility Study Fund EA B  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Property taxes	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(11,400)	(100.0%)	(71,400)
	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(11,400)		(71,400)
<b>Total Operating Revenues</b>	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(11,400)		(71,400)
<b>Operating Expenditures</b>							
Contributions to reserve funds	20,000	<b>20,000</b>	20,000	20,000	11,400		71,400
<b>Total Operating Expenditures</b>	20,000	<b>20,000</b>	20,000	20,000	11,400		71,400
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**Feasibility Study Fund EA E  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(74.2%)</b>	93.5%	(33.3%)	(2.6%)	(100.0%)	
Property taxes	(30,000)	<b>(7,750)</b>	(15,000)	(10,000)	(9,736)		(42,486)
	(30,000)	<b>(7,750)</b>	(15,000)	(10,000)	(9,736)		(42,486)
<b>Total Operating Revenues</b>	(30,000)	<b>(7,750)</b>	(15,000)	(10,000)	(9,736)		(42,486)
<b>Operating Expenditures</b>							
Professional fees		<b>25,000</b>					25,000
Contributions to reserve funds	30,000	<b>7,750</b>	15,000	10,000	9,736		42,486
<b>Total Operating Expenditures</b>	30,000	<b>32,750</b>	15,000	10,000	9,736		67,486
<b>Operating (surplus)/deficit</b>		<b>25,000</b>					25,000
<b>Capital Asset Expenditures</b>							
Transfer from reserves		<b>(25,000)</b>					(25,000)
<b>Net Capital Assets funded from Operations</b>		<b>(25,000)</b>					(25,000)
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**Feasibility Study Fund EA F  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Property taxes	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(4,658)	(100.0%)	(64,658)
	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(4,658)		(64,658)
<b>Total Operating Revenues</b>	(20,000)	<b>(20,000)</b>	(20,000)	(20,000)	(4,658)		(64,658)
<b>Operating Expenditures</b>							
Contributions to reserve funds	20,000	<b>20,000</b>	20,000	20,000	4,658		64,658
<b>Total Operating Expenditures</b>	20,000	<b>20,000</b>	20,000	20,000	4,658		64,658
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							

**Feasibility Study Fund EA G  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>(50.0%)</b>	100.0%	(89.9%)	(100.0%)		
Property taxes	(20,000)	<b>(10,000)</b>	(20,000)	(2,029)			(32,029)
	(20,000)	<b>(10,000)</b>	(20,000)	(2,029)			(32,029)
<b>Total Operating Revenues</b>	(20,000)	<b>(10,000)</b>	(20,000)	(2,029)			(32,029)
<b>Operating Expenditures</b>							
Contributions to reserve funds	57,971	<b>10,000</b>	20,000	2,029			32,029
<b>Total Operating Expenditures</b>	57,971	<b>10,000</b>	20,000	2,029			32,029
<b>Operating (surplus)/deficit</b>	37,971						
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	37,971						
Add: Prior year (surplus) / deficit	(37,971)						
<b>(Surplus) applied to future years</b>							



**Feasibility Study Fund EA H  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>			(78.9%)	(100.0%)			
Property taxes	(20,000)	<b>(20,000)</b>	(4,230)				(24,230)
	(20,000)	<b>(20,000)</b>	(4,230)				(24,230)
<b>Total Operating Revenues</b>	(20,000)	<b>(20,000)</b>	(4,230)				(24,230)
<b>Operating Expenditures</b>							
Contributions to reserve funds	37,852	<b>20,000</b>	4,230				24,230
<b>Total Operating Expenditures</b>	37,852	<b>20,000</b>	4,230				24,230
<b>Operating (surplus)/deficit</b>	17,852						
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>	17,852						
Add: Prior year (surplus) / deficit	(17,852)						
<b>(Surplus) applied to future years</b>							

**Regional Library  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>		<b>2.1%</b>	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,390,638)	<b>(2,441,199)</b>	(2,514,435)	(2,589,868)	(2,667,564)	(2,747,591)	(12,960,657)
	(2,390,638)	<b>(2,441,199)</b>	(2,514,435)	(2,589,868)	(2,667,564)	(2,747,591)	(12,960,657)
Miscellaneous	(940,873)	<b>(940,869)</b>	(940,869)	(940,869)	(940,869)	(940,869)	(4,704,345)
<b>Total Operating Revenues</b>	<b>(3,331,511)</b>	<b>(3,382,068)</b>	<b>(3,455,304)</b>	<b>(3,530,737)</b>	<b>(3,608,433)</b>	<b>(3,688,460)</b>	<b>(17,665,002)</b>
<b>Operating Expenditures</b>							
Transfer to other gov/org	2,390,639	<b>2,441,199</b>	2,514,435	2,589,868	2,667,564	2,747,591	12,960,657
Debt interest	591,485	<b>591,485</b>	591,485	591,485	591,485	591,485	2,957,425
<b>Total Operating Expenditures</b>	<b>2,982,124</b>	<b>3,032,684</b>	<b>3,105,920</b>	<b>3,181,353</b>	<b>3,259,049</b>	<b>3,339,076</b>	<b>15,918,082</b>
<b>Operating (surplus)/deficit</b>	<b>(349,387)</b>	<b>(349,384)</b>	<b>(349,384)</b>	<b>(349,384)</b>	<b>(349,384)</b>	<b>(349,384)</b>	<b>(1,746,920)</b>
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	349,388	<b>349,384</b>	349,384	349,384	349,384	349,384	1,746,920
<b>Total Capital Financing Charges</b>	<b>349,388</b>	<b>349,384</b>	<b>349,384</b>	<b>349,384</b>	<b>349,384</b>	<b>349,384</b>	<b>1,746,920</b>
<b>Net (surplus)/deficit for the year</b>	<b>1</b>						
Add: Prior year (surplus) / deficit	(1)						
<b>(Surplus) applied to future years</b>							

**Municipal Debt Transfers  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Miscellaneous	(5,004,312)	<b>(4,850,990)</b>	(4,777,945)	(4,727,108)	(4,715,442)	(4,703,744)	(23,775,229)
<b>Total Operating Revenues</b>	(5,004,312)	<b>(4,850,990)</b>	(4,777,945)	(4,727,108)	(4,715,442)	(4,703,744)	(23,775,229)
<b>Operating Expenditures</b>							
Debt interest	1,985,326	<b>1,921,367</b>	1,887,688	1,858,798	1,845,913	1,832,965	9,346,731
<b>Total Operating Expenditures</b>	1,985,326	<b>1,921,367</b>	1,887,688	1,858,798	1,845,913	1,832,965	9,346,731
<b>Operating (surplus)/deficit</b>	(3,018,986)	<b>(2,929,623)</b>	(2,890,257)	(2,868,310)	(2,869,529)	(2,870,779)	(14,428,498)
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
Existing debt (principal)	3,018,986	<b>2,929,623</b>	2,890,257	2,868,310	2,869,529	2,870,779	14,428,498
<b>Total Capital Financing Charges</b>	3,018,986	<b>2,929,623</b>	2,890,257	2,868,310	2,869,529	2,870,779	14,428,498
<b>Net (surplus)/deficit for the year (Surplus) applied to future years</b>							



**Community Works Fund Projects  
FINANCIAL PLAN SUMMARY  
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
<b>Operating Revenues</b>							
Operating grants	(1,538,615)	<b>(800,000)</b>	(800,000)	(800,000)	(800,000)	(800,000)	(4,000,000)
<b>Total Operating Revenues</b>	(1,538,615)	<b>(800,000)</b>	(800,000)	(800,000)	(800,000)	(800,000)	(4,000,000)
<b>Operating Expenditures</b>							
Transfer to other gov/org	1,538,615	<b>800,000</b>	800,000	800,000	800,000	800,000	4,000,000
<b>Total Operating Expenditures</b>	1,538,615	<b>800,000</b>	800,000	800,000	800,000	800,000	4,000,000
<b>Operating (surplus)/deficit</b>							
<b>Capital Asset Expenditures</b>							
<b>Net Capital Assets funded from Operations</b>							
<b>Capital Financing Charges</b>							
<b>Total Capital Financing Charges</b>							
<b>Net (surplus)/deficit for the year</b>							
<b>(Surplus) applied to future years</b>							



Moorecroft Regional Park



REGIONAL  
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OF NANAIMO

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